

# Cherokee County



Fiscal Year 2027 Proposed Budget

Canton, Georgia

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# Cherokee County



## EXECUTIVE SUMMARY

# Cherokee County Board of Commissioners Proposed FY27 Budget Summary

# Key Financial Assumptions



Inflation Trend 2.0 to 2.25%



Other Revenue Growth Nearly Flat



Significant Modifications to Health Care Plan



2% COLA Effective 1/1/2027



18 New Sheriff's Deputies from 2026 budget  
No Other Headcount Additions (2<sup>nd</sup> Year)



No new vehicles (2<sup>nd</sup> Year)



# FY27 Proposed Sources

|                       | FY 26 Amended<br>Budget | FY 27 Proposed<br>Budget | Increase<br>(Decrease) | % Delta       |
|-----------------------|-------------------------|--------------------------|------------------------|---------------|
| General Fund          | \$ 169,312,559          | \$ 185,730,928           | \$ 16,418,369          | 9.70%         |
| Fire Fund             | 58,557,010              | 64,432,496               | 5,875,486              | 10.03%        |
| Parks & Rec           | 9,820,695               | 9,850,293                | 29,598                 | 0.30%         |
| ARPA                  | -                       | -                        | -                      |               |
| Transportation (CATS) | 6,979,681               | 4,314,275                | (2,665,406)            | -38.19%       |
| Other Govt'l Funds    | 18,178,709              | 18,470,998               | 292,289                | 1.61%         |
| Conference Center     | 433,000                 | 458,000                  | 25,000                 | 5.77%         |
| EMS                   | 22,905,684              | 24,029,448               | 1,123,764              | 4.91%         |
| Group Insurance       | 36,082,601              | 43,191,991               | 7,109,390              | 19.70%        |
| Fleet                 | 3,612,040               | 3,818,094                | 206,054                | 5.70%         |
| Debt Service          | 6,380,011               | 6,638,239                | 258,228                | 4.05%         |
| Impact Fees           | 3,666,715               | 3,337,000                | (329,715)              | -8.99%        |
| SPLOST                | 77,350,319              | 80,429,775               | 3,079,456              | 3.98%         |
| TSPLOST               | -                       | 73,436,980               | 73,436,980             |               |
|                       | <b>\$ 413,279,024</b>   | <b>\$ 518,138,517</b>    | <b>\$ 104,859,493</b>  | <b>25.37%</b> |

The ARPA fund had no revenues in FY26

Transportation (CATS) reduced capital \$2.8 M

Group Medical has experienced significant budget overruns in prior years. FY26 was underbudgeted.

TSPLOST collections are 17.77% of the prior budget. Growth in pre-existing funds is 7.60%.

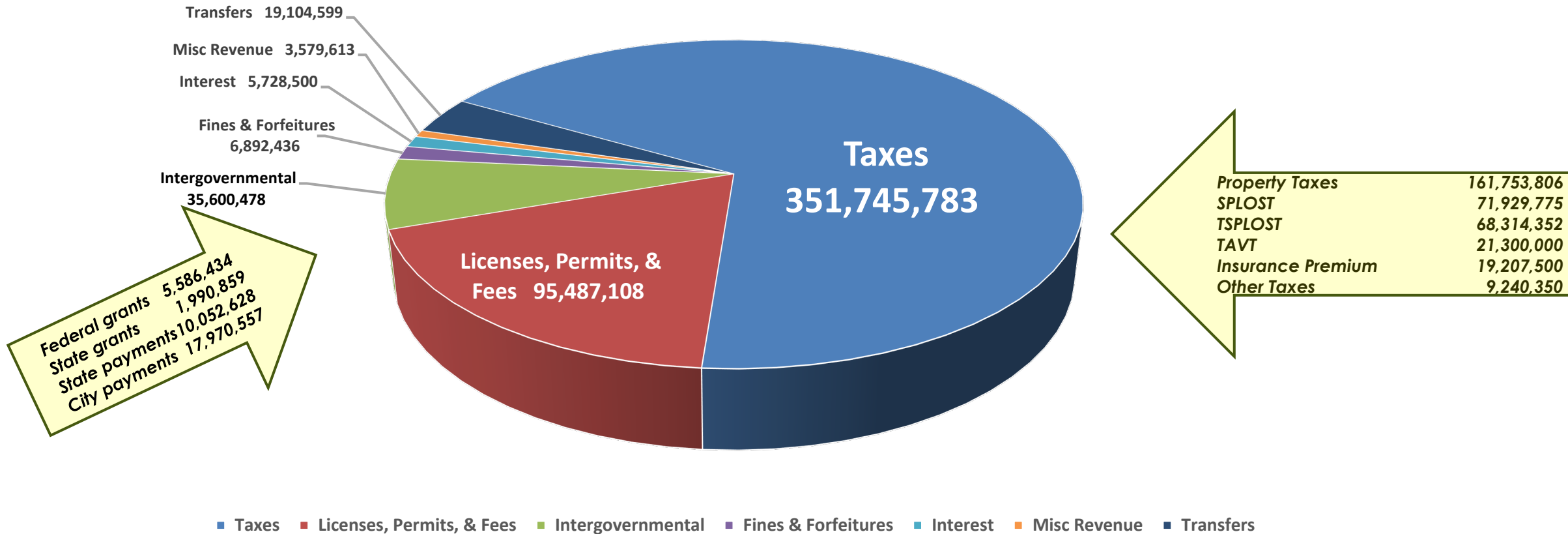
# FY27 Proposed Sources – Other Governmental Funds

|                          | FY 26 Amended<br>Budget | FY 27 Proposed<br>Budget | Increase<br>(Decrease) | % Delta  |
|--------------------------|-------------------------|--------------------------|------------------------|----------|
| Law Library              | \$ 127,000              | \$ 127,000               | \$ -                   | 0.00%    |
| Sheriff's Forfeitures    | 80,000                  | 80,000                   | -                      | 0.00%    |
| Opioid Settlement        | 149,760                 | -                        | (149,760)              | -100.00% |
| E911                     | 6,389,500               | 7,055,882                | 666,382                | 10.43%   |
| Senior Services          | 3,194,285               | 3,227,810                | 33,525                 | 1.05%    |
| Grants                   | 1,091,399               | 439,396                  | (652,003)              | -59.74%  |
| CDBG                     | 1,172,229               | 1,352,656                | 180,427                | 15.39%   |
| DA Condemnation          | 5,000                   | 5,000                    | -                      | 0.00%    |
| DATE                     | 261,600                 | 249,600                  | (12,000)               | -4.59%   |
| Victim Witness           | 234,886                 | 244,146                  | 9,260                  | 3.94%    |
| DUI Court                | 755,791                 | 760,375                  | 4,584                  | 0.61%    |
| Drug Court               | 787,912                 | 794,161                  | 6,249                  | 0.79%    |
| Treatment Accountability | 348,667                 | 380,845                  | 32,178                 | 9.23%    |
| Drug Lab                 | 597,441                 | 640,227                  | 42,786                 | 7.16%    |
| Veteran's Court          | 338,759                 | 415,648                  | 76,889                 | 22.70%   |
| Juvenile Court           | 175,461                 | 153,056                  | (22,405)               | -12.77%  |
| Family Court             | 163,019                 | 179,196                  | 16,177                 | 9.92%    |
| Jail Fund                | 481,000                 | 541,000                  | 60,000                 | 12.47%   |
| Sheriff's Commissary     | 800,000                 | 800,000                  | -                      | 0.00%    |
| Confiscated Assets       | 125,000                 | 125,000                  | -                      | 0.00%    |
| Accommodations Tax       | 900,000                 | 900,000                  | -                      | 0.00%    |
|                          | \$ 18,178,709           | \$ 18,470,998            | \$ 292,289             | 1.61%    |

E911 is expected to see revenue growth but 565,000 of this amount is increased transfer from General Fund

The DATE fund is reliant on reserves to fund accountability courts and is facing declining revenues

# FY27 Proposed Inflows





# FY27 Proposed Uses

|                       | FY 26 Amended<br>Budget | FY 27 Proposed<br>Budget | Increase<br>(Decrease) | % Delta       |
|-----------------------|-------------------------|--------------------------|------------------------|---------------|
| General Fund          | \$ 178,488,052          | \$ 190,865,925           | \$ 12,377,873          | 6.93%         |
| Fire Fund             | 59,356,890              | 62,861,578               | 3,504,688              | 5.90%         |
| Parks & Rec           | 10,170,695              | 11,075,293               | 904,598                | 8.89%         |
| ARPA                  | 600,000                 | -                        | (600,000)              | -100.00%      |
| Transportation (CATS) | 6,979,681               | 4,314,275                | (2,665,406)            | -38.19%       |
| Other Gov't'l Funds   | 20,333,603              | 19,938,839               | (394,764)              | -1.94%        |
| Conference Center     | 986,418                 | 834,730                  | (151,688)              | -15.38%       |
| EMS                   | 24,450,684              | 25,683,948               | 1,233,264              | 5.04%         |
| Group Insurance       | 36,082,601              | 43,191,991               | 7,109,390              | 19.70%        |
| Fleet                 | 3,612,040               | 3,818,094                | 206,054                | 5.70%         |
| Debt Service          | 6,438,827               | 6,522,746                | 83,919                 | 1.30%         |
| Impact Fees           | 3,080,605               | 5,835,327                | 2,754,722              | 89.42%        |
| SPLOST                | 94,107,049              | 91,132,676               | (2,974,373)            | -3.16%        |
| TSPLOST               | -                       | 65,503,887               | 65,503,887             |               |
|                       | <b>\$ 444,687,145</b>   | <b>\$ 531,579,309</b>    | <b>\$ 86,892,164</b>   | <b>19.54%</b> |

ARPA was exhausted in FY26

Transportation (CATS) reduced capital \$2.8 M

Group Medical has experienced significant budget overruns in prior years. FY26 was underbudgeted.

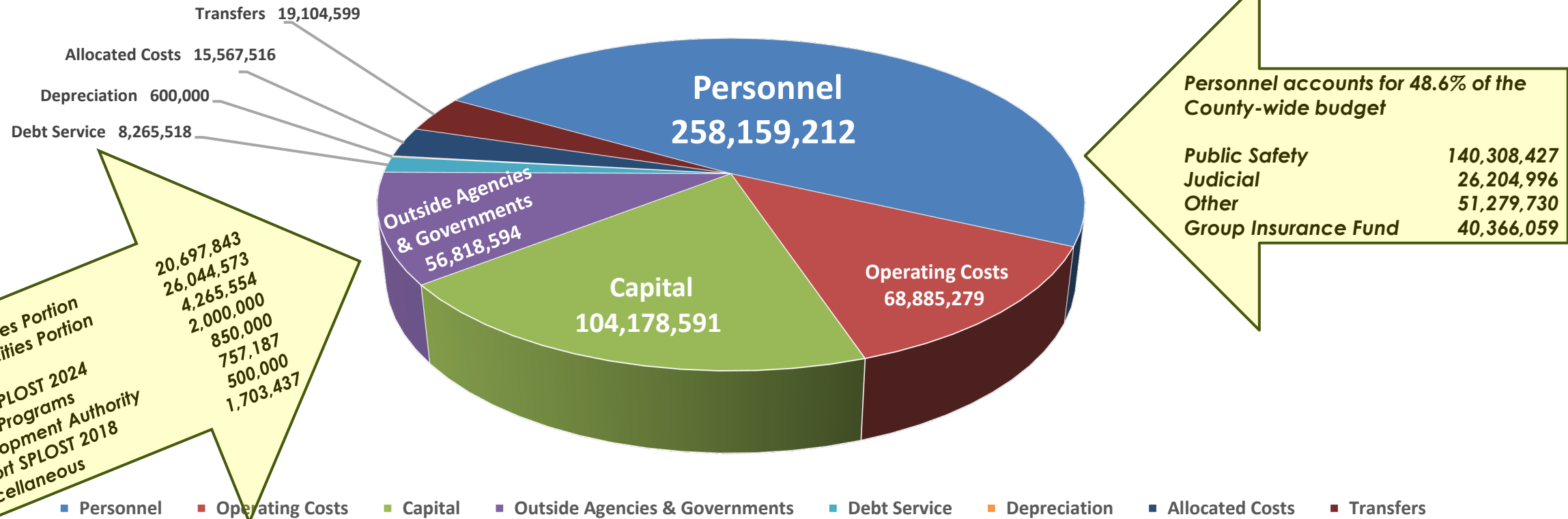
TSPLOST collections are 14.73% of the prior budget. Growth in pre-existing funds is 4.81%.

# FY27 Proposed Uses – Other Governmental Funds

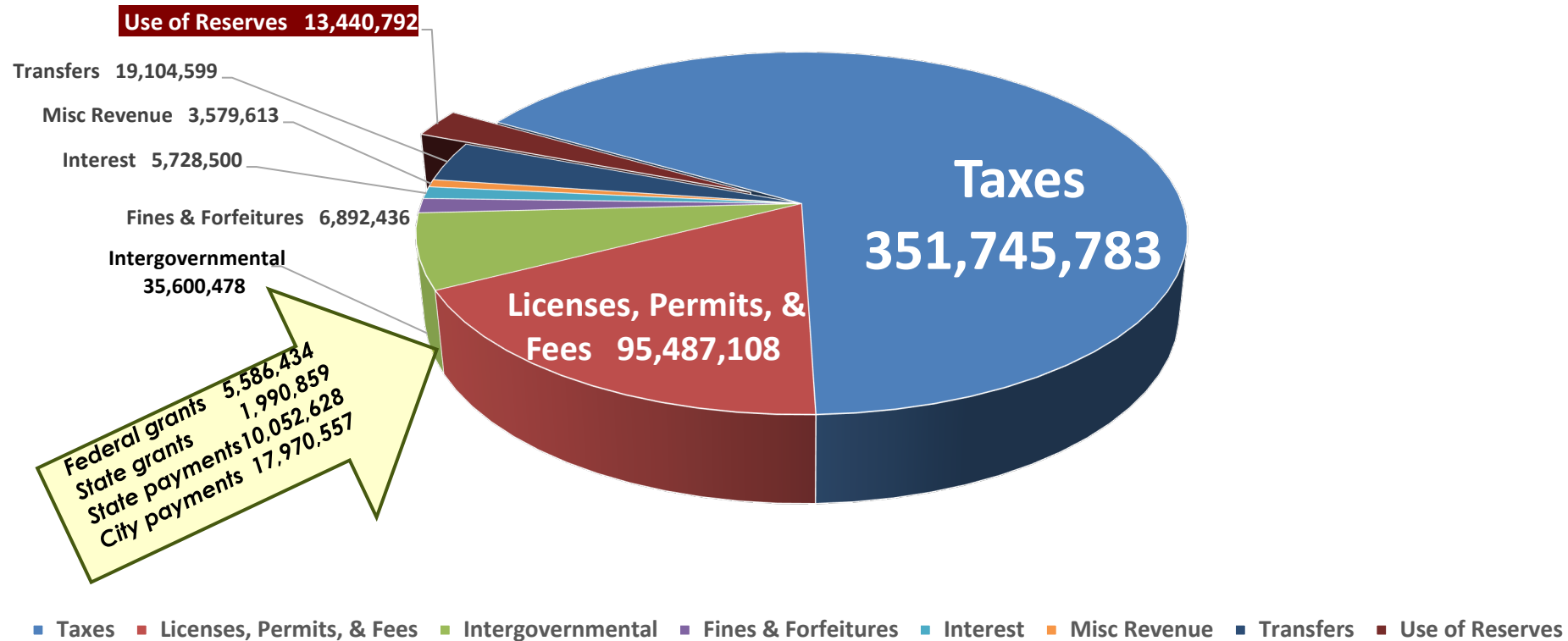
|                          | FY 26 Amended<br>Budget | FY 27 Proposed<br>Budget | Increase<br>(Decrease) | % Delta       |
|--------------------------|-------------------------|--------------------------|------------------------|---------------|
| Law Library              | \$ 127,000              | \$ 127,000               | \$ -                   | 0.00%         |
| Sheriff's Forfeitures    | 80,000                  | 80,000                   | -                      | 0.00%         |
| Opioid Settlement        | 348,719                 | 306,998                  | (41,721)               | -11.96%       |
| E911                     | 7,761,464               | 8,055,882                | 294,418                | 3.79%         |
| Senior Services          | 3,194,285               | 3,227,810                | 33,525                 | 1.05%         |
| Grants                   | 1,091,399               | 439,396                  | (652,003)              | -59.74%       |
| CDBG                     | 1,172,229               | 1,352,656                | 180,427                | 15.39%        |
| DA Condemnation          | 15,000                  | 7,000                    | (8,000)                | -53.33%       |
| DATE                     | 631,768                 | 217,158                  | (414,610)              | -65.63%       |
| Victim Witness           | 234,886                 | 244,146                  | 9,260                  | 3.94%         |
| DUI Court                | 844,426                 | 800,977                  | (43,449)               | -5.15%        |
| Drug Court               | 787,912                 | 822,161                  | 34,249                 | 4.35%         |
| Treatment Accountability | 348,667                 | 380,845                  | 32,178                 | 9.23%         |
| Drug Lab                 | 597,441                 | 640,227                  | 42,786                 | 7.16%         |
| Veteran's Court          | 338,759                 | 415,648                  | 76,889                 | 22.70%        |
| Juvenile Court           | 175,461                 | 153,056                  | (22,405)               | -12.77%       |
| Family Court             | 163,019                 | 179,196                  | 16,177                 | 9.92%         |
| Jail Fund                | 596,168                 | 663,683                  | 67,515                 | 11.32%        |
| Sheriff's Commissary     | 800,000                 | 800,000                  | -                      | 0.00%         |
| Confiscated Assets       | 125,000                 | 125,000                  | -                      | 0.00%         |
| Accommodations Tax       | 900,000                 | 900,000                  | -                      | 0.00%         |
|                          | <u>\$ 20,333,603</u>    | <u>\$ 19,938,839</u>     | <u>\$ (394,764)</u>    | <u>-1.94%</u> |

*The DATE fund has reduced transfers but at the expense of an increased burden on the General Fund*

# FY27 Proposed Uses



# FY27 Proposed Sources





# FY27 Proposed Changes in Fund Balances

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|                       | FY 26 Amended<br>Budget | FY 27 Proposed<br>Budget | Increase<br>(Decrease) |
|-----------------------|-------------------------|--------------------------|------------------------|
| General Fund          | \$ (9,175,493)          | \$ (5,134,997)           | \$ 4,040,496           |
| Fire Fund             | (799,880)               | 1,570,918                | 2,370,798              |
| Parks & Recreation    | (350,000)               | (1,225,000)              | (875,000)              |
| ARPA                  | (600,000)               | -                        | 600,000                |
| Transportation (CATS) | -                       | -                        | -                      |
| Other Govt'l Funds    | (2,154,894)             | (1,467,841)              | 687,053                |
| Conference Center     | (553,418)               | (376,730)                | 176,688                |
| EMS                   | (1,545,000)             | (1,654,500)              | (109,500)              |
| Group Insurance       | -                       | -                        | -                      |
| Fleet                 | -                       | -                        | -                      |
| Debt Service          | (58,816)                | 115,493                  | 174,309                |
| Impact Fees           | 586,110                 | (2,498,327)              | (3,084,437)            |
| SPLOST                | (16,756,730)            | (10,702,901)             | 6,053,829              |
| TSPLOST               | -                       | 7,933,093                | 7,933,093              |
|                       | <b>\$ (31,408,121)</b>  | <b>\$ (13,440,792)</b>   | <b>\$ 17,967,329</b>   |

*General Fund's Fund balance is approaching the 90 day target reserve amount. The current budget utilizes less from reserves, and future budgets will need revenues sufficient to cover expenditures.*

*Fire Fund will need to budget net income adequate to maintain a 15% reserve per accreditation standards.*

*Parks & Recreation and EMS are utilizing reserves to minimize transfers from General Fund.*

*SPLOST 2018 is budgeted to utilize \$10,749,100 of fund balance while SPLOST 2024 is budgeted to net \$46,199.*



# FY27 Proposed Changes in Fund Balance – Other Governmental Funds

|                          | FY 26 Amended<br>Budget | FY 27 Proposed<br>Budget | Increase<br>(Decrease) |
|--------------------------|-------------------------|--------------------------|------------------------|
| Law Library              | \$ -                    | \$ -                     | \$ -                   |
| Sheriff's Forfeitures    | -                       | -                        | -                      |
| Opioid Settlement        | (198,959)               | (306,998)                | (108,039)              |
| E911                     | (1,371,964)             | (1,000,000)              | 371,964                |
| Senior Services          | -                       | -                        | -                      |
| Grants                   | -                       | -                        | -                      |
| CDBG                     | -                       | -                        | -                      |
| DA Condemnation          | (10,000)                | (2,000)                  | 8,000                  |
| DATE                     | (370,168)               | 32,442                   | 402,610                |
| Victim Witness           | -                       | -                        | -                      |
| DUI Court                | (88,635)                | (40,602)                 | 48,033                 |
| Drug Court               | -                       | (28,000)                 | (28,000)               |
| Treatment Accountability | -                       | -                        | -                      |
| Drug Lab                 | -                       | -                        | -                      |
| Veteran's Court          | -                       | -                        | -                      |
| Juvenile Court           | -                       | -                        | -                      |
| Family Court             | -                       | -                        | -                      |
| Jail Fund                | (115,168)               | (122,683)                | (7,515)                |
| Sheriff's Commissary     | -                       | -                        | -                      |
| Confiscated Assets       | -                       | -                        | -                      |
| Accommodations Tax       | -                       | -                        | -                      |
|                          | \$ (2,154,894)          | \$ (1,467,841)           | \$ 687,053             |

*E911 will exhaust its fund balance in FY27 and will be dependent on General Fund for the current reserve utilization in future years absent additional funding*

*DATE no longer has sufficient reserves to fully fund its usual subsidies to the accountability courts*

# FY27 Proposed County Wide Budget Summary

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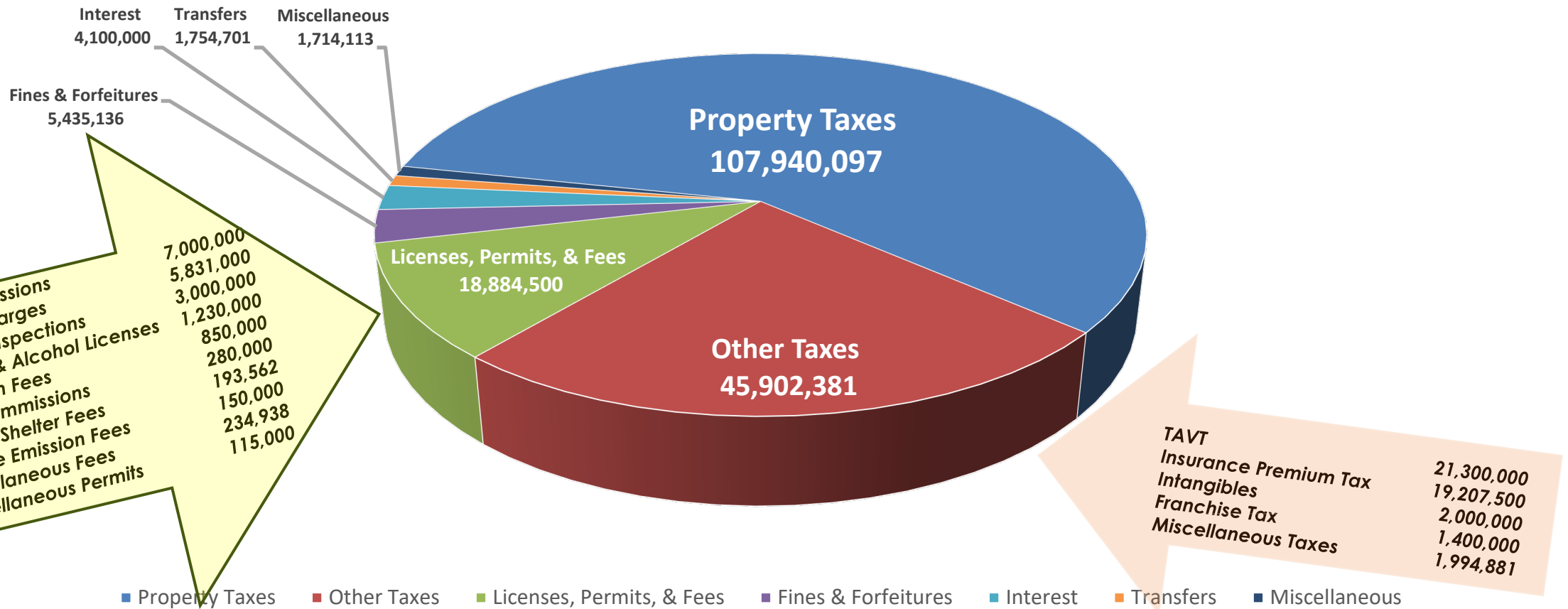
|                       | Sources     | Uses        | Change in Fund Balance | Projected 9/30/26 Fund Balance | Projected 9/30/27 Fund Balance |                                                                                 |
|-----------------------|-------------|-------------|------------------------|--------------------------------|--------------------------------|---------------------------------------------------------------------------------|
| General Fund          | 185,730,928 | 190,865,925 | (5,134,997)            | 55,999,636                     | 50,864,639                     | General Fund is approaching 90 days                                             |
| Fire Fund             | 64,432,496  | 62,861,578  | 1,570,918              | 9,053,383                      | 10,624,301                     | Fire improves to 16.9%                                                          |
| Parks & Rec           | 9,850,293   | 11,075,293  | (1,225,000)            | 3,924,494                      | 2,699,494                      |                                                                                 |
| ARPA                  | -           | -           | -                      | -                              | -                              |                                                                                 |
| Transportation (CATS) | 4,314,275   | 4,314,275   | -                      | 1,079,426                      | 1,079,426                      |                                                                                 |
| Other Govt'l Funds    | 18,470,998  | 19,938,839  | (1,467,841)            | 6,575,610                      | 5,107,769                      | DATE fund and E911 are at or near depletion of their fund balances              |
| Conference Center     | 458,000     | 834,730     | (376,730)              | 959,016                        | 582,286                        |                                                                                 |
| EMS                   | 24,029,448  | 25,683,948  | (1,654,500)            | 3,410,006                      | 1,755,506                      |                                                                                 |
| Group Insurance       | 43,191,991  | 43,191,991  | -                      | 2,596,941                      | 2,596,941                      | Group Insurance increased to eliminate true-up entries and assumes plan changes |
| Fleet                 | 3,818,094   | 3,818,094   | -                      | 761,627                        | 761,627                        |                                                                                 |
| Debt Service          | 6,638,239   | 6,522,746   | 115,493                | (13,819)                       | 101,674                        |                                                                                 |
| Impact Fees           | 3,337,000   | 5,835,327   | (2,498,327)            | 14,499,598                     | 12,001,271                     |                                                                                 |
| SPLOST                | 80,429,775  | 91,132,676  | (10,702,901)           | 19,015,522                     | 8,312,621                      |                                                                                 |
| TSPLOST               | 73,436,980  | 65,503,887  | 7,933,093              | 14,724,632                     | 22,657,725                     |                                                                                 |
|                       | 518,138,517 | 531,579,309 | (13,440,792)           | 132,586,072                    | 119,145,280                    |                                                                                 |

# FY27 Proposed General Fund

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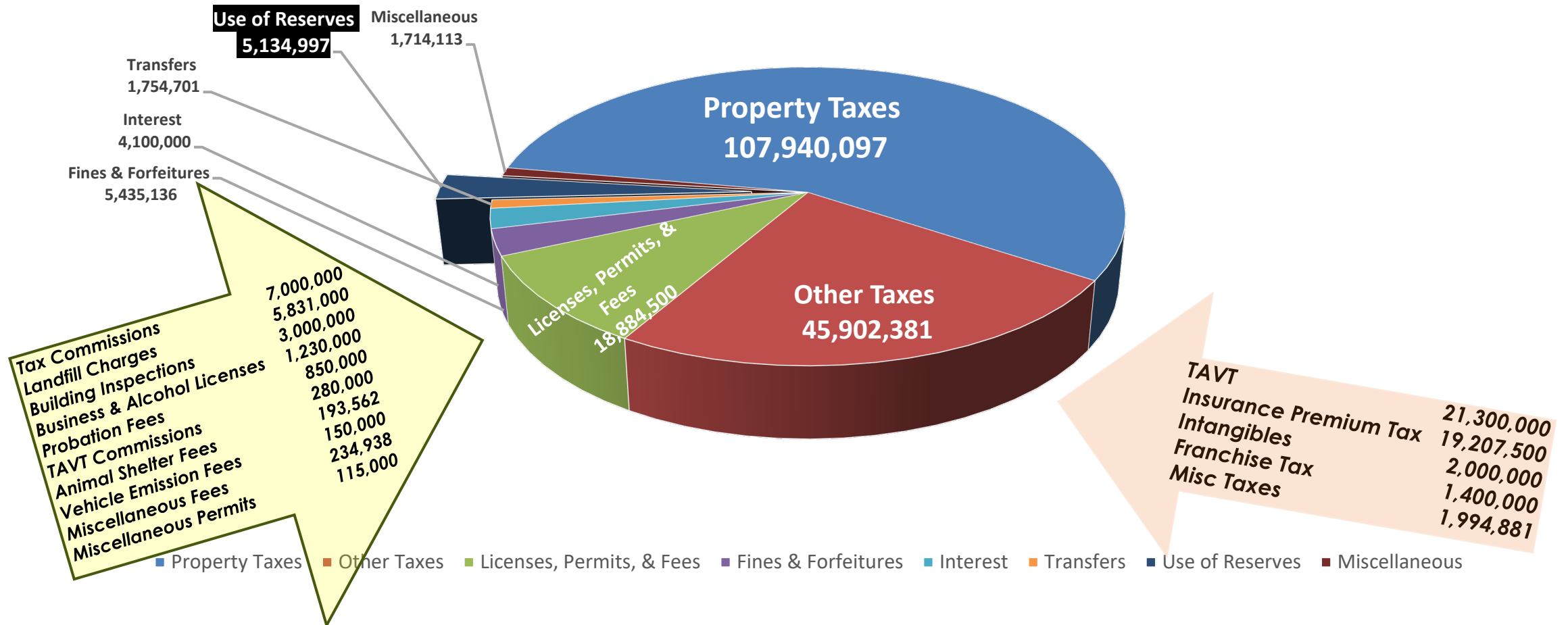
| Inflows                   |                       |                                      |                |
|---------------------------|-----------------------|--------------------------------------|----------------|
| Property Taxes            | \$ 107,940,097        |                                      |                |
| Other Taxes               | 45,902,381            | Change in Fund Balance               | \$ (5,134,997) |
| Licenses, Permits, & Fees | 20,249,137            | Projected 9/30/26 Fund Balance       | 55,999,636     |
| Fines & Forfeitures       | 5,435,136             | Projected 9/30/27 Fund Balance       | \$ 50,864,639  |
| Interest                  | 4,100,000             |                                      |                |
| Transfers                 | 390,064               |                                      |                |
| Miscellaneous             | 1,714,113             |                                      |                |
|                           | <u>185,730,928</u>    |                                      |                |
| Uses                      |                       | Cost per Day<br>Days of Fund Balance |                |
| Sheriff                   | 82,467,605            |                                      | 522,920        |
| BOC Services              | 42,533,391            |                                      | 97             |
| Courts                    | 35,433,641            |                                      |                |
| Transfers                 | 18,174,377            |                                      |                |
| Outside Agencies          | 5,347,631             |                                      |                |
| Tax Commissioner          | 3,506,673             |                                      |                |
| Elections                 | 2,107,873             |                                      |                |
| Coroner                   | 557,547               |                                      |                |
| Economic Development      | 737,187               |                                      |                |
|                           | <u>\$ 190,865,925</u> |                                      |                |
|                           |                       | Library                              | 4,265,554      |
|                           |                       | Community Services                   | 256,901        |
|                           |                       | Children & Youth Services            | 223,000        |
|                           |                       | Northwest Health District            | 212,338        |
|                           |                       | Extension Services                   | 187,446        |
|                           |                       | DFACS                                | 117,000        |
|                           |                       | Miscellaneous Agencies               | 85,392         |
|                           |                       | Public Works                         | 6,171,960      |
|                           |                       | IT                                   | 5,318,805      |
|                           |                       | Public Safety Functions              | 5,034,952      |
|                           |                       | Tax Assessor                         | 4,212,692      |
|                           |                       | Property Management                  | 3,792,533      |
|                           |                       | Engineering Functions                | 3,766,041      |
|                           |                       | Animal Services                      | 3,695,055      |
|                           |                       | Planning & Zoning                    | 1,825,637      |
|                           |                       | Budgeting & Finance                  | 1,694,585      |
|                           |                       | Recycling & Solid Waste              | 1,098,032      |
|                           |                       | Other County Services                | 5,923,099      |

# Proposed General Fund Inflows



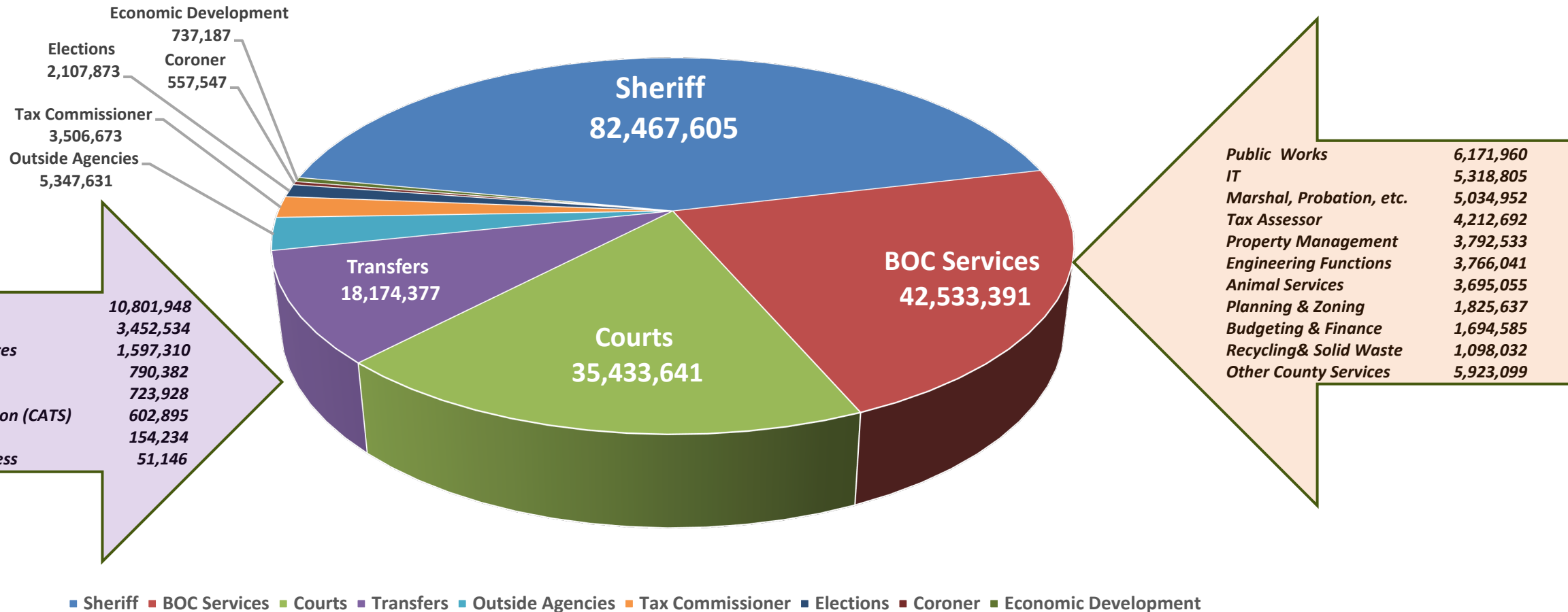


# Proposed General Fund Sources

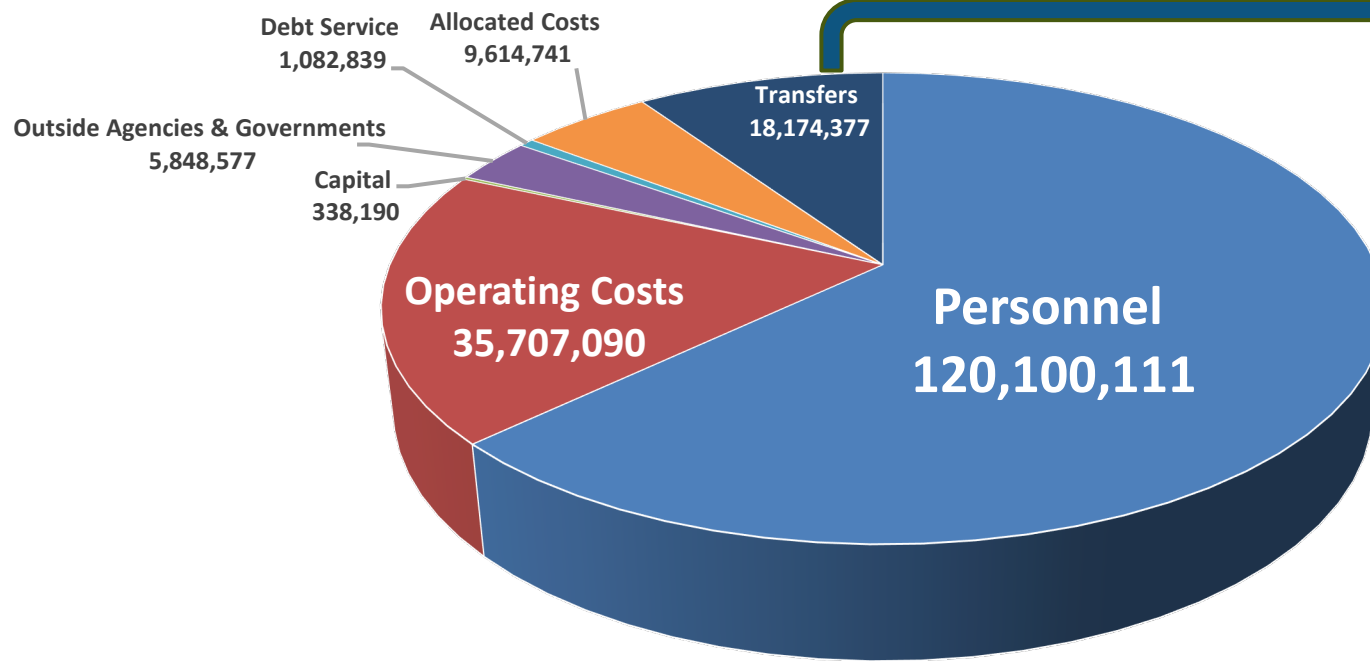




# Proposed General Fund Uses



# Proposed General Fund Uses



9.5% of General Fund is transfers out

Potential depletion of the E911 and DATE reserves could push this above 10% in future years

|                 |            |
|-----------------|------------|
| EMS             | 10,801,948 |
| Parks & Rec     | 3,452,534  |
| Senior Services | 1,597,310  |
| E911            | 790,382    |
| Other Funds     | 1,532,203  |

62.9% of General Fund is Personnel

|               |            |
|---------------|------------|
| Public Safety | 62,726,683 |
| Judicial      | 26,204,996 |
| Other         | 31,168,432 |

# General Fund Budget Initial vs Final Requests

|                            | FY 26 Revised<br>Budget | Original FY 27<br>Requests | Personnel<br>Changes  | Operating<br>Changes  | Capital<br>Changes    | Other<br>Changes    | Total<br>Changes      | Revised FY 27<br>Requests | Change from<br>FY26 to FY 27 |
|----------------------------|-------------------------|----------------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|---------------------------|------------------------------|
| Sheriff                    | \$ 74,854,663           | \$ 85,745,652              | \$ (458,829)          | \$ (725,000)          | \$ (1,608,665)        | \$ (485,553)        | \$ (3,278,047)        | \$ 82,467,605             | \$ 7,612,942                 |
| Public Works               | 4,969,161               | 6,950,931                  | (213,793)             | (39,456)              | (327,000)             | (198,722)           | (778,971)             | 6,171,960                 | 1,202,799                    |
| Courts                     | 33,720,667              | 35,767,415                 | 66,502                | (585,331)             | 8,000                 | 177,055             | (333,774)             | 35,433,641                | 1,712,974                    |
| Transfers                  | 16,769,790              | 18,716,578                 | -                     | -                     | -                     | (542,201)           | (542,201)             | 18,174,377                | 1,404,587                    |
| Library and other Agencies | 5,129,125               | 5,145,760                  | 4,840                 | (6,700)               | -                     | 203,731             | 201,871               | 5,347,631                 | 218,506                      |
| Tax Assessor               | 4,005,898               | 4,048,425                  | 14,341                | (70,060)              | 164,273               | 55,713              | 164,267               | 4,212,692                 | 206,794                      |
| Property Management        | 3,559,635               | 3,774,713                  | 66,564                | (28,744)              | -                     | (20,000)            | 17,820                | 3,792,533                 | 232,898                      |
| Coroner                    | 468,716                 | 770,460                    | (218,121)             | 5,000                 | -                     | 208                 | (212,913)             | 557,547                   | 88,831                       |
| Animal Services            | 3,555,687               | 5,066,424                  | (166,360)             | (2,000)               | (1,100,000)           | (103,009)           | (1,371,369)           | 3,695,055                 | 139,368                      |
| Tax Commissioner           | 3,364,425               | 3,479,423                  | 60,801                | (35,000)              | -                     | 1,449               | 27,250                | 3,506,673                 | 142,248                      |
| Marshal, Probation, etc.   | 4,866,034               | 4,985,151                  | 88,896                | (40,177)              | -                     | 1,082               | 49,801                | 5,034,952                 | 168,918                      |
| IT                         | 5,189,516               | 5,251,038                  | 175,050               | (107,777)             | -                     | 494                 | 67,767                | 5,318,805                 | 129,289                      |
| Economic Development       | 737,187                 | 737,187                    | -                     | -                     | -                     | -                   | -                     | 737,187                   | -                            |
| General Administration     | 7,292,671               | 8,224,669                  | (265,444)             | (606,266)             | (275,000)             | (59,012)            | (1,205,722)           | 7,018,947                 | (273,724)                    |
| Elections                  | 2,459,595               | 2,662,173                  | (285,601)             | (269,725)             | -                     | 1,026               | (554,300)             | 2,107,873                 | (351,722)                    |
| Other BOC Operations       | 7,545,282               | 8,040,153                  | (94,267)              | (491,501)             | (251,343)             | 85,405              | (751,706)             | 7,288,447                 | (256,835)                    |
| <b>Total</b>               | <b>\$ 178,488,052</b>   | <b>\$ 199,366,152</b>      | <b>\$ (1,225,421)</b> | <b>\$ (3,002,737)</b> | <b>\$ (3,389,735)</b> | <b>\$ (882,334)</b> | <b>\$ (8,500,227)</b> | <b>\$ 190,865,925</b>     | <b>\$ 12,377,873</b>         |

# General Fund Budget Cuts (Personnel)

|                           | Personnel<br>Changes | Operating<br>Changes | Capital<br>Changes | Other<br>Changes | Total<br>Changes |
|---------------------------|----------------------|----------------------|--------------------|------------------|------------------|
| COLA                      | 1,592,379            |                      |                    |                  | 1,592,379        |
| Group Insurance           | 1,076,009            |                      |                    |                  | 1,076,009        |
| Sheriff position cuts     | (1,839,000)          |                      |                    |                  | (1,839,000)      |
| Sheriff position to IT    | (109,616)            |                      |                    |                  | (109,616)        |
| IT position from Sheriff  | 109,616              |                      |                    |                  | 109,616          |
| Public Works              | (283,954)            |                      |                    |                  | (283,954)        |
| Other BOC                 | (209,269)            |                      |                    |                  | (209,269)        |
| General Administration    | (292,656)            |                      |                    |                  | (292,656)        |
| Elections                 | (310,327)            |                      |                    |                  | (310,327)        |
| Courts                    | (526,733)            |                      |                    |                  | (526,733)        |
| Animal Shelter            | (224,874)            |                      |                    |                  | (224,874)        |
| Coroner                   | (216,120)            |                      |                    |                  | (216,120)        |
| Position cost corrections | 9,124                |                      |                    |                  | 9,124            |



# General Fund Budget Cuts (Continued)

|                                             | Personnel<br>Changes | Operating<br>Changes | Capital<br>Changes | Other<br>Changes | Total<br>Changes |
|---------------------------------------------|----------------------|----------------------|--------------------|------------------|------------------|
| Personnel from prior slide                  | \$ (1,225,421)       |                      |                    |                  | \$ (1,225,421)   |
| Sheriff cut JMS integration                 |                      | (650,000)            |                    |                  | (650,000)        |
| Recycling cut disposal costs                |                      | (120,000)            |                    |                  | (120,000)        |
| GIS cut imagery flights                     |                      | (110,000)            |                    |                  | (110,000)        |
| Communications cut website overhaul         |                      | (157,000)            |                    |                  | (157,000)        |
| Engineering cut professional services       |                      | (90,000)             |                    |                  | (90,000)         |
| Other County-wide operating cuts            |                      | (1,797,677)          |                    |                  | (1,797,677)      |
| Public Works reductions                     |                      |                      |                    | (200,248)        | (200,248)        |
| Street Light & Signal Electricity           |                      |                      |                    | 168,610          | 168,610          |
| Animal Services utilities                   |                      |                      |                    | (103,606)        | (103,606)        |
| Increases to Library and Extension Services |                      |                      |                    | 203,515          | 203,515          |
| Worker's Comp and other corrections         |                      |                      |                    | (63,848)         | (63,848)         |
| Sheriff capital to SPLOST                   |                      |                      | (1,608,665)        |                  | (1,608,665)      |
| Animal Shelter capital to SPLOST            |                      |                      | (1,100,000)        |                  | (1,100,000)      |
| Engineering Vehicles Cut                    |                      |                      | (275,000)          |                  | (275,000)        |
| Misc Vehicle Cuts                           |                      |                      | (251,343)          |                  | (251,343)        |
| Public Works Vehicles and Machinery         |                      |                      | (327,000)          |                  | (327,000)        |
| Reclassified Court Renovations              |                      | (8,000)              | 8,000              |                  | -                |
| Tax Assessor Software Changes               |                      | (70,060)             | 164,273            | 54,507           | 148,720          |
| Transfer reductions                         |                      |                      |                    | (941,264)        | (941,264)        |
|                                             | \$ (1,225,421)       | \$ (3,002,737)       | \$ (3,389,735)     | \$ (882,334)     | \$ (8,500,227)   |



**Projected 9/30/26 Fund Balance     \$ 55,999,636**

**FY 27 Requests** **190,865,925**

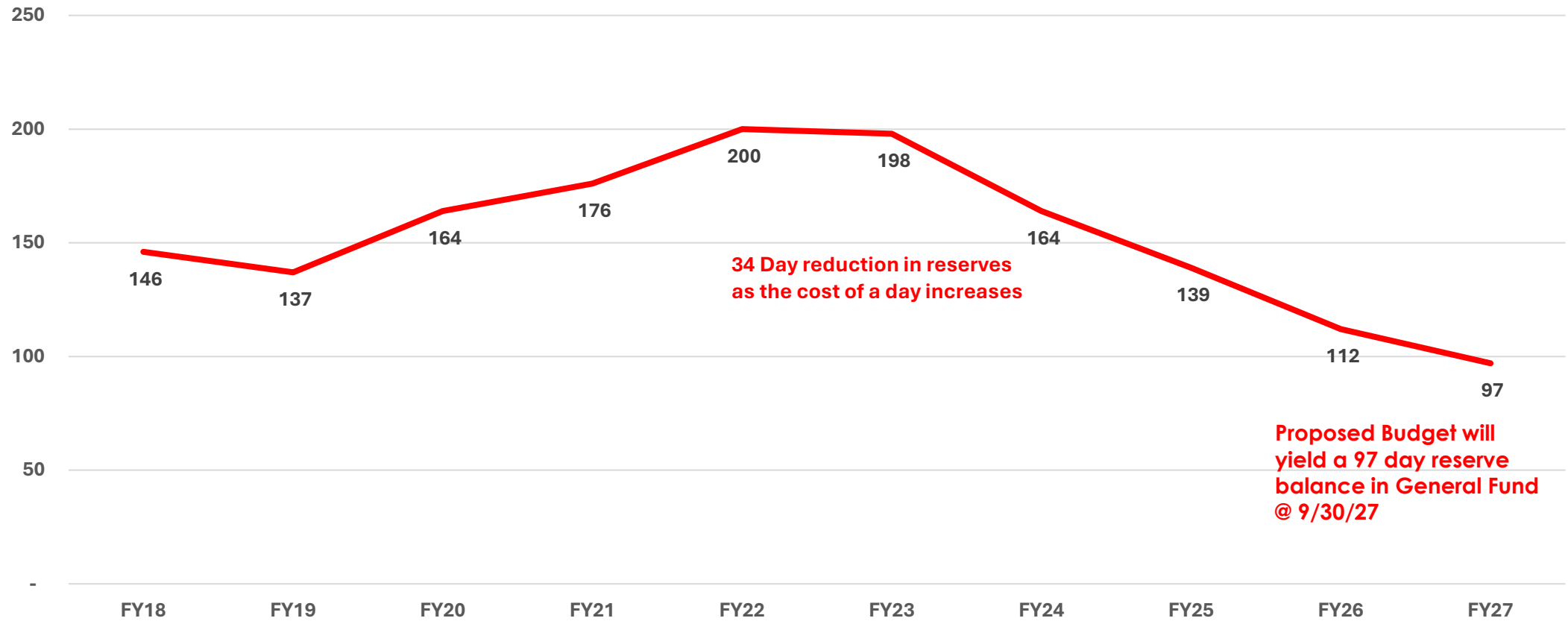
|                 |                |
|-----------------|----------------|
| <b>Cost/Day</b> | <b>522,920</b> |
|-----------------|----------------|

|                |            |
|----------------|------------|
| 90 Day Reserve | 47,062,800 |
|----------------|------------|

|                       |                  |
|-----------------------|------------------|
| <b>Excess Reserve</b> | <b>8,936,836</b> |
|-----------------------|------------------|

|                                |                     |
|--------------------------------|---------------------|
| <b>"1/2 Life" Target Usage</b> | <b>\$ 4,468,418</b> |
|--------------------------------|---------------------|

# General Fund Days of Reserve



# FY27 Proposed Fire Fund

## Inflows

|                   |    |            |
|-------------------|----|------------|
| Property Taxes    | \$ | 47,690,939 |
| Other Taxes       |    | 880,000    |
| Intergovernmental |    | 15,385,557 |
| Interest          |    | 300,000    |
| Miscellaneous     |    | 176,000    |
|                   |    | <hr/>      |
|                   |    | 64,432,496 |

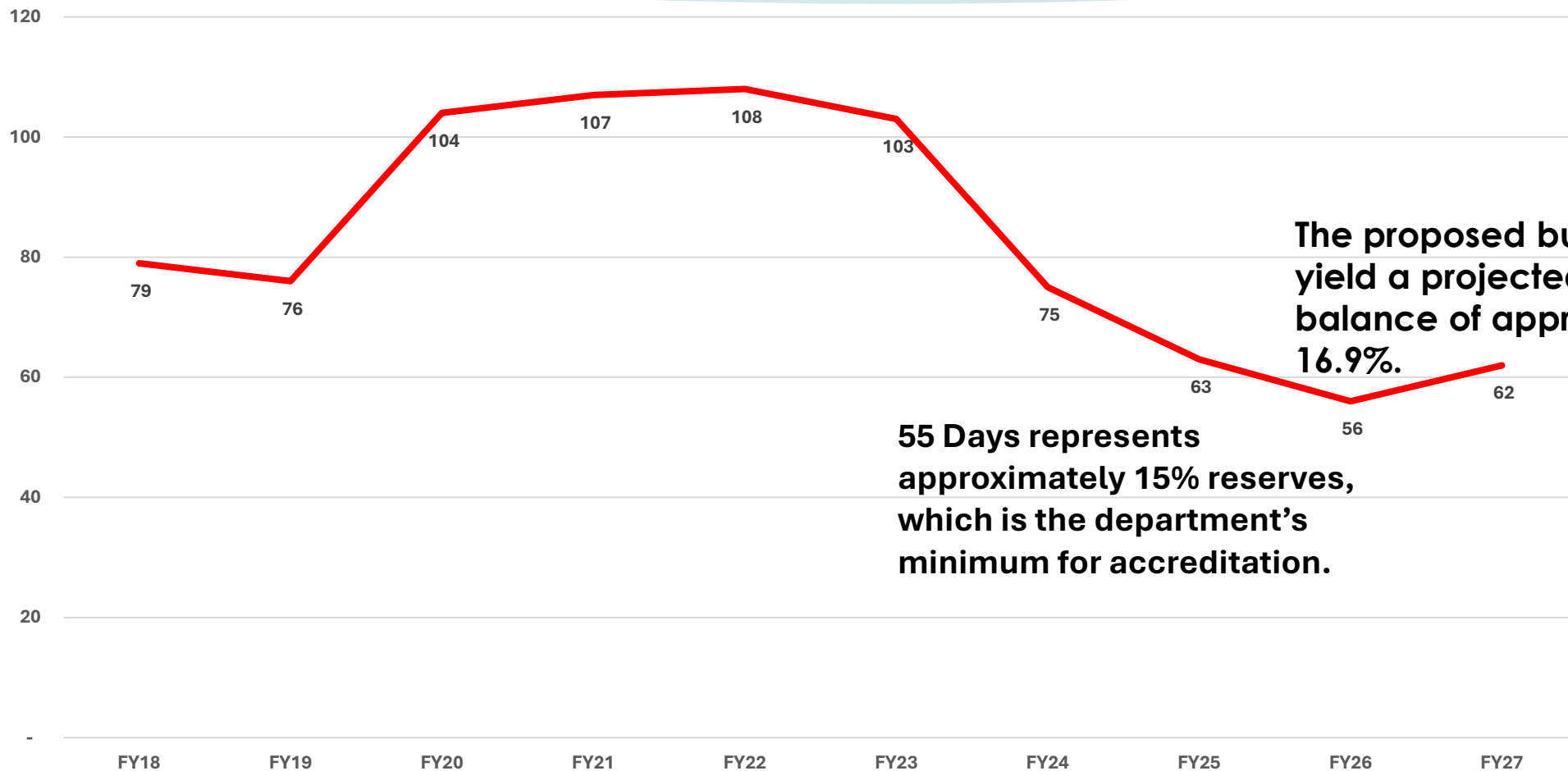
## Uses

|                 |    |            |
|-----------------|----|------------|
| Personnel       |    | 53,252,258 |
| Operating Costs |    | 6,335,289  |
| Capital         |    | 408,500    |
| Allocated Costs |    | 2,632,467  |
| Transfers       |    | 233,064    |
|                 |    | <hr/>      |
|                 | \$ | 62,861,578 |

|                                |    |                 |
|--------------------------------|----|-----------------|
| Change in Fund Balance         | \$ | 1,570,918       |
| Projected 9/30/26 Fund Balance |    | <hr/> 9,053,383 |
| Projected 9/30/27 Fund Balance | \$ | 10,624,301      |

|                      |         |
|----------------------|---------|
| Cost per Day         | 172,224 |
| Days of Fund Balance | 62      |

# Fire Fund Days of Reserve



# SPLOST Fund

|                             |           |                   |
|-----------------------------|-----------|-------------------|
| <b>SPLOST 2018 Projects</b> | <b>\$</b> | <b>10,749,100</b> |
| <b>SPLOST 2024 Projects</b> |           | <b>59,685,733</b> |
| <b>Payments to Cities</b>   |           | <b>20,697,843</b> |
| <b>SPLOST Budget</b>        | <b>\$</b> | <b>91,132,676</b> |



# SPLOST 2018

|                       | Base Budget           | Surplus Allocation   | Total Budget          | Projected @ 9/30/26   | Remaining @ 9/30/26  | FY 27 Request        | Projected @ 9/30/27 |
|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------|----------------------|---------------------|
| Sheriff               | \$ 27,000,000         | \$ 12,790,937        | \$ 39,790,937         | \$ 39,671,031         | \$ 119,906           | \$ 119,906           | \$ -                |
| Marshal               | 1,000,000             | 1,168,304            | 2,168,304             | 2,168,304             | -                    | -                    | -                   |
| E911                  | 9,606,500             | -                    | 9,606,500             | 9,606,500             | -                    | -                    | -                   |
| Fire Department       | 21,140,000            | 8,551,198            | 29,691,198            | 29,553,291            | 137,907              | 137,907              | -                   |
| Courts                | 17,500,000            | 6,218,641            | 23,718,641            | 14,063,561            | 9,655,080            | 9,655,080            | -                   |
| Parks & Recreation    | 2,800,000             | 22,105,095           | 24,905,095            | 24,905,095            | -                    | -                    | -                   |
| Public Works (Roads)  | 88,500,000            | 7,000,000            | 95,500,000            | 95,500,000            | -                    | -                    | -                   |
| Transportation (CATS) | 500,000               | -                    | 500,000               | 465,050               | 34,950               | 34,950               | -                   |
| Airport               | 6,000,000             | -                    | 6,000,000             | 2,873,226             | 3,126,774            | 500,000              | 2,626,774           |
| Economic Development  | 8,000,000             | 638,491              | 8,638,491             | 8,638,491             | -                    | -                    | -                   |
| IT                    | -                     | 1,035,000            | 1,035,000             | 1,035,000             | -                    | -                    | -                   |
| Facilities            | -                     | 1,500,000            | 1,500,000             | 1,245,759             | 254,241              | 254,241              | -                   |
| Senior Center         | -                     | 219,353              | 219,353               | 172,337               | 47,016               | 47,016               | -                   |
| Tax Commissioner      | -                     | 800,000              | 800,000               | 800,000               | -                    | -                    | -                   |
|                       | <b>\$ 182,046,500</b> | <b>\$ 62,027,019</b> | <b>\$ 244,073,519</b> | <b>\$ 230,697,645</b> | <b>\$ 13,375,874</b> | <b>\$ 10,749,100</b> | <b>\$ 2,626,774</b> |

# SPLOST 2024

27

|                       | Base Budget    | Reallocations | Total Budget   | Projected @<br>9/30/26 | Remaining @<br>9/30/26 | FY 27 Request | Projected FY27<br>Revenues | Projected @<br>9/30/27 |
|-----------------------|----------------|---------------|----------------|------------------------|------------------------|---------------|----------------------------|------------------------|
| Courts                | \$ 74,000,000  | \$ -          | \$ 74,000,000  | \$ -                   | \$ 74,000,000          | \$ 4,000,000  | \$ -                       | \$ 70,000,000          |
| Public Works (Roads)  | 115,242,765    | (3,579,076)   | 111,663,689    | 95,939,766             | 15,723,923             | 21,845,793    | 24,349,209                 | 18,227,339             |
| Airport               | 3,000,000      | -             | 3,000,000      | -                      | 3,000,000              | -             | -                          | 3,000,000              |
| Transportation (CATS) | 1,000,000      | -             | 1,000,000      | 242,765                | 757,235                | 562,700       | -                          | 194,535                |
| Fire                  | 37,000,000     | 3,079,076     | 40,079,076     | 11,163,415             | 28,915,661             | 17,418,076    | -                          | 11,497,585             |
| Parks & Rec           | 34,000,000     | -             | 34,000,000     | 2,123,749              | 31,876,251             | 4,670,000     | -                          | 27,206,251             |
| Sheriff               | 15,000,000     | 1,000,000     | 16,000,000     | 7,221,677              | 8,778,323              | 5,238,665     | -                          | 3,539,658              |
| Economic Development  | 10,000,000     | -             | 10,000,000     | 6,132,138              | 3,867,862              | 2,000,000     | -                          | 1,867,862              |
| IT                    | 5,200,000      | -             | 5,200,000      | 1,055,522              | 4,144,478              | 250,000       | 142,472                    | 4,036,950              |
| Library               | 3,000,000      | -             | 3,000,000      | 565,783                | 2,434,217              | -             | 597,943                    | 3,032,160              |
| Coroner               | 3,000,000      | (1,000,000)   | 2,000,000      | 1,603,884              | 396,116                | 75,000        | -                          | 321,116                |
| Tax Commissioner      | 3,000,000      | -             | 3,000,000      | -                      | 3,000,000              | -             | -                          | 3,000,000              |
| Senior Center         | 2,500,000      | -             | 2,500,000      | 4,370                  | 2,495,630              | -             | -                          | 2,495,630              |
| Recycling             | 2,300,000      | -             | 2,300,000      | 15,274                 | 2,284,726              | 2,300,000     | -                          | (15,274)               |
| Marshal               | 1,500,000      | -             | 1,500,000      | 403,850                | 1,096,150              | 300,000       | -                          | 796,150                |
| Property Maintenance  | 1,500,000      | 500,000       | 2,000,000      | 38,200                 | 1,961,800              | 1,000,000     | -                          | 961,800                |
| Fleet                 | 500,000        | -             | 500,000        | 308,092                | 191,908                | 25,499        | -                          | 166,409                |
|                       | \$ 311,742,765 | \$ -          | \$ 311,742,765 | \$ 126,818,485         | \$ 184,924,280         | \$ 59,685,733 | \$ 25,089,624              | \$ 150,328,171         |

# SPLOST Projects

| SPLOST 2018          |                                                                |                      |
|----------------------|----------------------------------------------------------------|----------------------|
| Sheriff              | Jail Expansion and Improvements                                | \$ 119,906           |
| Fire                 | Fire and Emergency Services Facilities, Vehicles and Equipment | 125,260              |
| Courts               | Court Facilities, Equipment, Improvements and Expansion        | 9,655,080            |
| Public Works         | Transportation Infrastructure, Facilities and Equipment- CATS  | 34,950               |
| Public Works         | Airport Facilities, Equipment , Improvements and Expansion     | 500,000              |
| Facility Maintenance | Facility Maintenance                                           | 254,241              |
| Senior Center        | Bus Garage                                                     | 47,016               |
| Fire                 | Gear Project                                                   | 12,647               |
|                      |                                                                | <u>\$ 10,749,100</u> |
| SPLOST 2024          |                                                                |                      |
| Courts               | Court Expansion and Improvements                               | \$ 4,000,000         |
| Public Works         | Transportation Infrastructure, Facilities and Equipment        | 21,845,793           |
| CATS                 | Transportation Infrastructure, Facilities and Equipment        | 562,700              |
| Fire                 | Fire & Emergency Services Facilities, Vehicles and Equipment   | 17,418,076           |
| Parks & Rec          | Parks and Recreation Facilities, Equipment and Improvements    | 4,670,000            |
| Sheriff              | Law Enforcement Vehicles, Facilities and Equipment             | 5,238,665            |
| Economic Development | Business and Economic Development                              | 2,000,000            |
| IT                   | IT Facilities and Upgrades                                     | 250,000              |
| Coroner              | Coroner Facilities and Equipment                               | 75,000               |
| Recycling            | Recycling Center Upgrades and Improvements                     | 2,300,000            |
| Marshal              | Marshal Vehicles and Equipment                                 | 300,000              |
| Property Maintenance | General Facilities, Equipment and Improvements                 | 1,000,000            |
| Fleet                | Fleet Equipment and Facilities                                 | 25,499               |
|                      |                                                                | <u>\$ 59,685,733</u> |

# TSPLOST Fund

|                      |    |                   |
|----------------------|----|-------------------|
| Roadway Improvements | \$ | 39,459,313        |
| Payments to Cities   |    | <u>26,044,573</u> |
| TSPLOST Budget       | \$ | 65,503,886        |

| Project                 | Original TSPLOST<br>Budget | YTD<br>Expenditures | Additional<br>Revenues | FY2027<br>Requests | Projected<br>@ 9/30/27 |
|-------------------------|----------------------------|---------------------|------------------------|--------------------|------------------------|
| TSPLOST Roadway Program | \$ 275,439,761             | 2,272,063           | 5,122,628              | 39,459,313         | \$ 238,831,013         |

# Impact Fees

| Department             | Project                   | Projected            |                     | Projected           |  |
|------------------------|---------------------------|----------------------|---------------------|---------------------|--|
|                        |                           | Balance @            |                     | Balance @           |  |
|                        |                           | 9/30/26              | FY 27 Request       | 9/30/27             |  |
| Library                | Buildings/ Books          | \$ 1,516,692         | \$ -                | \$ 1,516,692        |  |
| Fire                   | Buildings/Equipment       | 2,919,380            | 1,300,000           | 1,619,380           |  |
| Parks & Recreation     | Various Projects          | 6,094,297            | 4,400,000           | 1,694,297           |  |
| Roads                  | Various Projects          | 1,644,032            | -                   | 1,644,032           |  |
| Public Safety Facility | Various Projects          | 555,999              | -                   | 555,999             |  |
| Sheriff                | Various Projects          | 365,278              | -                   | 365,278             |  |
| Admin/CIE              | CIE Update/Board Meetings | 379,761              | 135,327             | 244,434             |  |
|                        |                           | <b>\$ 13,475,440</b> | <b>\$ 5,835,327</b> | <b>\$ 7,640,113</b> |  |



# Impact Fee Projects

| Impact Fees        |                               |                     |
|--------------------|-------------------------------|---------------------|
| Fire               | Buildings and Equipment       | \$ 1,300,000        |
| Parks & Recreation | Yellow Creek Park             | 2,200,000           |
| Parks & Recreation | Woodworth Park                | 2,200,000           |
| Admin/CIE          | CIE Update and Board Meetings | 135,327             |
|                    |                               | <u>\$ 5,835,327</u> |

# Key Dates

Tuesday September 1, 3:00 p.m.  
Tuesday September 15, 3:00 p.m.  
Tuesday September 15, 6:00 p.m.  
Tuesday October 6, 6:00 p.m.

Initial budget presentation  
Second budget presentation  
Budget public hearing  
Budget adoption

Key Dates

33

**QUESTIONS**

# Cherokee County



All Funds Reports



**CHEROKEE COUNTY BOARD OF COMMISSIONERS**  
**EXPENDITURE SUMMARY BY FUND INCLUDING TRANSFERS**  
**2027 BUDGET COMPARISON TO 2026 BUDGET**

|                                       | 2026 Revised Budget | 2027 Proposed Budget | Change Increase/<br>(Decrease) | %             |
|---------------------------------------|---------------------|----------------------|--------------------------------|---------------|
| General                               | 178,488,052         | 190,865,925          | 12,377,873                     | 6.9%          |
| Fire                                  | 59,356,890          | 62,861,578           | 3,504,688                      | 5.9%          |
| EMS                                   | 24,450,684          | 25,683,948           | 1,233,264                      | 5.0%          |
| E911                                  | 7,761,464           | 8,055,882            | 294,418                        | 3.8%          |
| Parks & Rec (CRPA)                    | 10,170,695          | 11,075,293           | 904,598                        | 8.9%          |
| Insurance & Benefits                  | 36,082,601          | 43,191,991           | 7,109,390                      | 19.7%         |
| Senior Services                       | 3,194,285           | 3,227,810            | 33,525                         | 1.0%          |
| Transportation                        | 6,979,681           | 4,314,275            | (2,665,406)                    | -38.2%        |
| Fleet Maint                           | 3,612,040           | 3,818,094            | 206,054                        | 5.7%          |
| <b>Total Major Operations</b>         | <b>330,096,392</b>  | <b>353,094,796</b>   | <b>22,998,404</b>              | <b>7.0%</b>   |
| Multiple Grant                        | 1,091,399           | 439,396              | (652,003)                      | -59.7%        |
| ARPA                                  | 600,000             | 0                    | (600,000)                      | -100.0%       |
| NOSA                                  | 348,719             | 306,998              | (41,721)                       | -12.0%        |
| DUI Court                             | 844,426             | 800,977              | (43,449)                       | -5.1%         |
| Drug Court                            | 787,912             | 822,161              | 34,249                         | 4.3%          |
| Treatment Accountability Court        | 348,667             | 380,845              | 32,178                         | 9.2%          |
| Drug Screening Lab                    | 597,441             | 640,227              | 42,786                         | 7.2%          |
| Veteran's Court                       | 338,759             | 415,648              | 76,889                         | 22.7%         |
| Juvenile Drug Court                   | 175,461             | 153,056              | (22,405)                       | -12.8%        |
| Family Treatment Court                | 163,019             | 179,196              | 16,177                         | 9.9%          |
| Jail                                  | 596,168             | 663,683              | 67,515                         | 11.3%         |
| Law Library                           | 127,000             | 127,000              | 0                              | 0.0%          |
| Sheriff Forfeitures                   | 80,000              | 80,000               | 0                              | 0.0%          |
| Victim/Witness                        | 234,886             | 244,146              | 9,260                          | 3.9%          |
| DATE                                  | 631,768             | 217,158              | (414,610)                      | -65.6%        |
| Hotel/Motel Tax                       | 900,000             | 900,000              | 0                              | 0.0%          |
| DA 9-16-19                            | 5,000               | 5,000                | 0                              | 0.0%          |
| DA Confiscated Assets                 | 10,000              | 2,000                | (8,000)                        | -80.0%        |
| CDBG                                  | 1,172,229           | 1,352,656            | 180,427                        | 15.4%         |
| Conference Center                     | 986,418             | 834,730              | (151,688)                      | -15.4%        |
| SO Confiscated Assets                 | 125,000             | 125,000              | 0                              | 0.0%          |
| SO Commissary                         | 800,000             | 800,000              | 0                              | 0.0%          |
| <b>Total Other Funds</b>              | <b>10,964,272</b>   | <b>9,489,877</b>     | <b>(1,474,395)</b>             | <b>-13.4%</b> |
| <b>TOTAL OPERATING</b>                | <b>341,060,664</b>  | <b>362,584,673</b>   | <b>21,524,009</b>              | <b>6.3%</b>   |
| Impact Fees                           | 3,080,605           | 5,835,327            | 2,754,722                      | 89.4%         |
| SPLOST 2012 (2012-2018)               | 61,482              | 0                    | (61,482)                       | -100.0%       |
| SPLOST 2018 (2018 - 2024)             | 19,091,956          | 10,749,100           | (8,342,856)                    | -43.7%        |
| SPLOST 2024 (2024 - 2030)             | 74,953,611          | 80,383,576           | 5,429,965                      | 7.2%          |
| TSPLOST                               | 0                   | 65,503,887           | 65,503,887                     | 0.0%          |
| Total Capital Projects                | 97,187,654          | 162,471,890          | 65,284,236                     | 67.2%         |
| Debt Service                          | 6,438,827           | 6,522,746            | 83,919                         | 1.3%          |
| <b>TOTAL CAPITAL RELATED</b>          | <b>103,626,481</b>  | <b>168,994,636</b>   | <b>65,368,155</b>              | <b>63.1%</b>  |
| <b>TOTAL EXPENDITURES - ALL FUNDS</b> | <b>444,687,145</b>  | <b>531,579,309</b>   | <b>86,892,164</b>              | <b>19.5%</b>  |
| <b>TOTAL FUND REDUCTIONS</b>          | <b>444,687,145</b>  | <b>531,579,309</b>   | <b>86,892,164</b>              | <b>19.5%</b>  |





**CHEROKEE COUNTY BOARD OF COMMISSIONERS**  
**INTERFUND TRANSFERS BY FUND**  
**2027 BUDGET COMPARISON TO 2026 BUDGET**

|                                      | 2026 Revised Budget | 2027 Proposed Budget | Change Increase/<br>(Decrease) | %              |
|--------------------------------------|---------------------|----------------------|--------------------------------|----------------|
| <b><u>General Fund Transfers</u></b> |                     |                      |                                |                |
| General Fund to Senior Services      | 1,450,299           | 1,597,310            | 147,011                        | 10.1%          |
| General Fund to E911                 | 225,000             | 790,382              | 565,382                        | 0.0%           |
| General Fund to Parks & Recreation   | 3,471,418           | 3,452,534            | (18,884)                       | -0.5%          |
| General Fund to Transportation       | 798,101             | 602,895              | (195,206)                      | -24.5%         |
| General Fund to Grant Fund           | 236,344             | 154,234              | (82,110)                       | -34.7%         |
| General Fund to Victim Witness Fund  | 45,886              | 51,146               | 5,260                          | 11.5%          |
| General Fund to DUI Court            | 161,069             | 205,324              | 44,255                         | 27.5%          |
| General Fund to Drug Court           | -                   | 230,612              | 230,612                        | 0.0%           |
| General Fund to Treatment Acct Ct    | -                   | 124,728              | 124,728                        | 0.0%           |
| General Fund to Veterans Court       | -                   | 123,776              | 123,776                        | 0.0%           |
| General Fund to Juv Drug Court       | -                   | 18,724               | 18,724                         | 0.0%           |
| General Fund to Family Treat Ct      | -                   | 20,764               | 20,764                         | 0.0%           |
| General Fund to SPLOST               | 296,200             | -                    | (296,200)                      | 0.0%           |
| General Fund to EMS                  | 10,085,473          | 10,801,948           | 716,475                        | 7.1%           |
| <b>General Fund Transfers</b>        | <b>16,769,790</b>   | <b>18,174,377</b>    | <b>1,404,587</b>               | <b>8.4%</b>    |
|                                      |                     |                      |                                |                |
| <b>Fire Fund to General Fund</b>     | <b>226,276</b>      | <b>233,064</b>       | <b>6,788</b>                   | <b>3.0%</b>    |
| <b>Parks to General Fund</b>         | <b>150,000</b>      | <b>150,000</b>       | <b>0</b>                       | <b>0.0%</b>    |
| <b>Parks to General Fund</b>         | <b>45,000</b>       | <b>-</b>             | <b>(45,000)</b>                | <b>-100.0%</b> |
| <b>Hotel/Motel to Conf Center</b>    | <b>98,000</b>       | <b>123,000</b>       | <b>25,000</b>                  | <b>25.5%</b>   |
| <b>Hotel/Motel to Parks</b>          | <b>200,000</b>      | <b>200,000</b>       | <b>-</b>                       | <b>0.0%</b>    |
| <b>Hotel/Motel to General Fund</b>   | <b>7,000</b>        | <b>7,000</b>         | <b>-</b>                       | <b>0.0%</b>    |
|                                      |                     |                      |                                |                |
| <b><u>DATE Fund Transfers</u></b>    |                     |                      |                                |                |
| DATE to Drug Court                   | 285,501             | 29,051               | (256,450)                      | -89.8%         |
| DATE to DUI Court                    | 29,075              | 58,549               | 29,474                         | 101.4%         |
| DATE to Treatment Acct Ct            | 141,836             | 51,686               | (90,150)                       | -63.6%         |
| DATE to Veteran's Court              | 99,574              | 43,172               | (56,402)                       | -56.6%         |
| DATE TO Juv Drug Court               | 33,682              | 17,219               | (16,463)                       | -48.9%         |
| DATE to Family Treatment Court       | 42,100              | 17,481               | (24,619)                       | 0.0%           |
| <b>DATE Fund Transfers</b>           | <b>631,768</b>      | <b>217,158</b>       | <b>(414,610)</b>               | <b>-65.6%</b>  |
|                                      |                     |                      |                                |                |
| <b>TOTAL INTERFUND TRANSFERS</b>     | <b>18,127,834</b>   | <b>19,104,599</b>    | <b>976,765</b>                 | <b>-29%</b>    |



**Cherokee County Board of Commissioners**  
**Inflows Compared to Outflows - All Funds**

**GENERAL FUND (100)**

|                                  |             |             |             |             |              |
|----------------------------------|-------------|-------------|-------------|-------------|--------------|
| INFLOWS                          | 147,746,240 | 162,193,614 | 169,312,559 | 185,730,928 | 16,418,369   |
| EXPENDITURES                     | 152,881,120 | 167,704,034 | 178,488,052 | 190,865,925 | (12,377,873) |
| Excess Inflows over Expenditures | (5,134,880) | (5,510,421) | (9,175,493) | (5,134,997) |              |
| Use of Reserves Budgeted/(Saved) |             |             | 9,175,493   | 5,134,997   |              |

**LAW LIBRARY FUND (205)**

|                                  |         |          |         |         |   |
|----------------------------------|---------|----------|---------|---------|---|
| INFLOWS                          | 123,890 | 128,255  | 127,000 | 127,000 | 0 |
| EXPENDITURES                     | 71,589  | 147,013  | 127,000 | 127,000 | 0 |
| Excess Inflows over Expenditures | 52,302  | (18,758) | 0       | 0       |   |

**STATE FORFEITURES FUND (210)**

|                                  |         |        |        |        |   |
|----------------------------------|---------|--------|--------|--------|---|
| INFLOWS                          | 115,057 | 85,774 | 80,000 | 80,000 | 0 |
| EXPENDITURES                     | 53,915  | 44,870 | 80,000 | 80,000 | 0 |
| Excess Inflows over Expenditures | 61,142  | 40,904 | 0      | 0      |   |
| Use of Reserves Budgeted/(Saved) |         |        |        |        |   |

**NAT'L OPIOID SETTLEMENT FUND (213)**

|                                  |           |         |           |           |         |
|----------------------------------|-----------|---------|-----------|-----------|---------|
| INFLOWS                          | 1,022,442 | 460,391 | 149,760   | 0         | 149,760 |
| EXPENDITURES                     | 72,182    | 359,829 | 348,719   | 306,998   | 41,721  |
| Excess Inflows over Expenditures | 950,260   | 100,562 | (198,959) | (306,998) |         |
| Use of Reserves Budgeted/(Saved) |           |         | 198,959   | 306,998   |         |

**E911 TELEPHONE FUND (215)**

|                                  |           |             |             |             |           |
|----------------------------------|-----------|-------------|-------------|-------------|-----------|
| INFLOWS                          | 6,484,767 | 6,149,878   | 6,389,500   | 7,055,882   | (666,382) |
| EXPENDITURES                     | 6,761,208 | 7,655,486   | 7,761,464   | 8,055,882   | (294,418) |
| Excess Inflows over Expenditures | (276,441) | (1,505,608) | (1,371,964) | (1,000,000) |           |
| Use of Reserves Budgeted/(Saved) |           |             | 1,371,964   | 1,000,000   |           |

**SENIOR SRVS FUND (221)**

|                                  |           |           |           |           |          |
|----------------------------------|-----------|-----------|-----------|-----------|----------|
| INFLOWS                          | 2,590,741 | 2,862,751 | 3,194,285 | 3,227,810 | (33,525) |
| EXPENDITURES                     | 2,804,998 | 3,026,327 | 3,194,285 | 3,227,810 | (33,525) |
| Excess Inflows over Expenditures | (214,258) | (163,576) | 0         | 0         |          |
| Use of Reserves Budgeted/(Saved) |           |           |           |           |          |

**PARKS AND REC (225)**

|                                  |           |            |            |             |           |
|----------------------------------|-----------|------------|------------|-------------|-----------|
| INFLOWS                          | 8,537,780 | 12,436,286 | 10,170,695 | 9,850,293   | 320,402   |
| EXPENDITURES                     | 8,556,170 | 9,828,719  | 10,170,695 | 11,075,293  | (904,598) |
| Excess Inflows over Expenditures | (18,390)  | 2,607,566  | 0          | (1,225,000) |           |
| Use of Reserves Budgeted/(Saved) |           |            |            | 1,225,000   |           |

**ARPA FUND (232)**

|                                  |            |           |         |   |         |
|----------------------------------|------------|-----------|---------|---|---------|
| INFLOWS                          | 12,292,287 | 6,089,245 | 600,000 | 0 | 600,000 |
| EXPENDITURES                     | 12,292,287 | 6,089,245 | 600,000 | 0 | 600,000 |
| Excess Inflows over Expenditures | 0          | 0         | 0       | 0 |         |
| Use of Reserves Budgeted/(Saved) |            |           | 0       | 0 |         |

**TRANSPORTATION FUND (240)**

|                                  |           |           |           |           |           |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|
| INFLOWS                          | 2,703,035 | 3,677,697 | 6,979,681 | 4,314,275 | 2,665,406 |
| EXPENDITURES                     | 2,418,628 | 3,934,395 | 6,979,681 | 4,314,275 | 2,665,406 |
| Excess Inflows over Expenditures | 284,408   | (256,697) | 0         | 0         |           |
| Use of Reserves Budgeted/(Saved) |           |           |           |           |           |

**MULTIPLE GRANT FUND (250)**

|                                  |           |           |           |         |         |
|----------------------------------|-----------|-----------|-----------|---------|---------|
| INFLOWS                          | 2,550,543 | 2,103,156 | 1,091,399 | 439,396 | 652,003 |
| EXPENDITURES                     | 2,530,995 | 2,103,826 | 1,091,399 | 439,396 | 652,003 |
| Excess Inflows over Expenditures | 19,548    | (671)     | 0         | 0       |         |
|                                  |           |           | 0         |         |         |



**Cherokee County Board of Commissioners**  
**Inflows Compared to Outflows - All Funds**

**COMMUNITY DEVELOPMENT (251)**

|                                  |           |           |           |           |           |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|
| INFLOWS                          | 1,325,006 | 1,472,841 | 1,172,229 | 1,352,656 | (180,427) |
| EXPENDITURES                     | 1,327,528 | 1,472,841 | 1,172,229 | 1,352,656 | (180,427) |
| Excess Inflows over Expenditures | (2,522)   | 0         | 0         | 0         |           |

**DA's CONDEMNATION FUND 9-16-19 (253)**

|                                  |       |        |       |       |   |
|----------------------------------|-------|--------|-------|-------|---|
| INFLOWS                          | 1,723 | 12,316 | 5,000 | 5,000 | 0 |
| EXPENDITURES                     | 0     | 0      | 5,000 | 5,000 | 0 |
| Excess Inflows over Expenditures | 1,723 | 12,316 | 0     | 0     |   |

Use of Reserves Budgeted/(Saved)

**DA's CONDEMNATION FUND (254)**

|                                  |    |       |        |         |        |
|----------------------------------|----|-------|--------|---------|--------|
| INFLOWS                          | 92 | 1,782 | 10,000 | 0       | 10,000 |
| EXPENDITURES                     | 0  | 0     | 10,000 | 2,000   | 8,000  |
| Excess Inflows over Expenditures | 92 | 1,782 | 0      | (2,000) | 18,000 |

Use of Reserves Budgeted/(Saved)

**DRUG ABUSE AND TREATMENT FUND (255)**

|                                  |         |           |           |         |         |
|----------------------------------|---------|-----------|-----------|---------|---------|
| INFLOWS                          | 333,074 | 321,124   | 261,600   | 249,600 | 12,000  |
| EXPENDITURES                     | 171,321 | 590,103   | 631,768   | 217,158 | 414,610 |
| Excess Inflows over Expenditures | 161,753 | (268,979) | (370,168) | 32,442  |         |

Use of Reserves Budgeted/(Saved)

**VICTIM/WITNESS FUND (256)**

|                                  |         |         |         |         |         |
|----------------------------------|---------|---------|---------|---------|---------|
| INFLOWS                          | 246,732 | 261,134 | 234,886 | 244,146 | (9,260) |
| EXPENDITURES                     | 236,935 | 236,047 | 234,886 | 244,146 | (9,260) |
| Excess Inflows over Expenditures | 9,796   | 25,087  | 0       | 0       |         |

Use of Reserves Budgeted/(Saved)

**DUI COURT FUND (257)**

|                                  |          |          |         |          |        |
|----------------------------------|----------|----------|---------|----------|--------|
| INFLOWS                          | 723,973  | 744,040  | 844,426 | 760,375  | 84,051 |
| EXPENDITURES                     | 738,502  | 809,264  | 844,426 | 800,977  | 43,449 |
| Excess Inflows over Expenditures | (14,529) | (65,224) | 0       | (40,602) |        |

Use of Reserves Budgeted/(Saved)

**DRUG COURT FUND (258)**

|                                  |           |         |         |          |          |
|----------------------------------|-----------|---------|---------|----------|----------|
| INFLOWS                          | 557,752   | 652,570 | 787,912 | 794,161  | (6,249)  |
| EXPENDITURES                     | 702,296   | 652,570 | 787,912 | 822,161  | (34,249) |
| Excess Inflows over Expenditures | (144,544) | 0       | 0       | (28,000) |          |

Use of Reserves Budgeted/(Saved)

**TREATMENT ACCOUNTABILITY COURT FUND (259)**

|                                  |          |          |         |         |          |
|----------------------------------|----------|----------|---------|---------|----------|
| INFLOWS                          | 237,228  | 302,613  | 348,667 | 380,845 | (32,178) |
| EXPENDITURES                     | 249,399  | 337,004  | 348,667 | 380,845 | (32,178) |
| Excess Inflows over Expenditures | (12,171) | (34,390) | 0       | 0       |          |

Use of Reserves Budgeted/(Saved)

**DRUG SCREENING LAB FUND (260)**

|                                  |         |         |         |         |          |
|----------------------------------|---------|---------|---------|---------|----------|
| INFLOWS                          | 699,483 | 561,113 | 597,441 | 640,227 | (42,786) |
| EXPENDITURES                     | 575,761 | 502,273 | 597,441 | 640,227 | (42,786) |
| Excess Inflows over Expenditures | 123,722 | 58,841  | 0       | 0       |          |

Use of Reserves Budgeted/(Saved)

**VETERAN'S COURT FUND (261)**

|                                  |          |         |         |         |          |
|----------------------------------|----------|---------|---------|---------|----------|
| INFLOWS                          | 263,115  | 373,754 | 338,759 | 415,648 | (76,889) |
| EXPENDITURES                     | 290,955  | 373,754 | 338,759 | 415,648 | (76,889) |
| Excess Inflows over Expenditures | (27,840) | 0       | 0       | 0       |          |

Use of Reserves Budgeted/(Saved)

**JUVENILE DRUG COURT FUND (262)**

|         |         |         |         |         |        |
|---------|---------|---------|---------|---------|--------|
| INFLOWS | 120,909 | 144,099 | 175,461 | 153,056 | 22,405 |
|---------|---------|---------|---------|---------|--------|



**Cherokee County Board of Commissioners**  
**Inflows Compared to Outflows - All Funds**

|                                          | 2024 Actual | 2025 Actual | 2026 Revised Budget | 2027 Proposed Budget | 2027 Proposed Budget v 2026 Budget B/(W) |
|------------------------------------------|-------------|-------------|---------------------|----------------------|------------------------------------------|
| EXPENDITURES                             | 127,849     | 144,099     | 175,461             | 153,056              | 22,405                                   |
| Excess Inflows over Expenditures         | (6,940)     | 0           | 0                   | 0                    |                                          |
| Use of Reserves Budgeted/(Saved)         |             |             |                     |                      |                                          |
| <b>FAMILY TREATMENT COURT FUND (263)</b> |             |             |                     |                      |                                          |
| INFLOWS                                  | 92,044      | 232,683     | 163,019             | 179,196              | (16,177)                                 |
| EXPENDITURES                             | 97,804      | 221,248     | 163,019             | 179,196              | (16,177)                                 |
| Excess Inflows over Expenditures         | (5,760)     | 11,435      | 0                   | 0                    |                                          |
| Use of Reserves Budgeted/(Saved)         |             |             |                     |                      |                                          |
| <b>FIRE ADMINISTRATION FUND (270)</b>    |             |             |                     |                      |                                          |
| INFLOWS                                  | 49,284,327  | 56,160,495  | 59,356,890          | 64,432,496           | (5,075,606)                              |
| EXPENDITURES                             | 51,599,514  | 56,974,273  | 59,356,890          | 62,861,578           | (3,504,688)                              |
| Excess Inflows over Expenditures         | (2,315,187) | (813,778)   | 0                   | 1,570,918            |                                          |
| Use of Reserves Budgeted/(Saved)         |             |             | 0                   | (1,570,918)          |                                          |
| <b>JAIL FUND (271)</b>                   |             |             |                     |                      |                                          |
| INFLOWS                                  | 604,432     | 803,238     | 596,168             | 541,000              | 55,168                                   |
| EXPENDITURES                             | 511,855     | 506,365     | 596,168             | 663,683              | (67,515)                                 |
| Excess Inflows over Expenditures         | 92,577      | 296,872     | 0                   | (122,683)            |                                          |
| Use of Reserves Budgeted/(Saved)         |             |             | 0                   | 122,683              |                                          |
| <b>SHERIFF'S COMMISSARY FUND (272)</b>   |             |             |                     |                      |                                          |
| INFLOWS                                  | 812,991     | 784,878     | 800,000             | 800,000              | 0                                        |
| EXPENDITURES                             | 770,580     | 633,044     | 800,000             | 800,000              | 0                                        |
| Excess Inflows over Expenditures         | 42,411      | 151,834     | 0                   | 0                    |                                          |
| <b>FEDERAL FORFEITURES FUND (273)</b>    |             |             |                     |                      |                                          |
| INFLOWS                                  | 52,726      | 82,990      | 125,000             | 125,000              | 0                                        |
| EXPENDITURES                             | 95,212      | 62,771      | 125,000             | 125,000              | 0                                        |
| Excess Inflows over Expenditures         | (42,487)    | 20,219      | 0                   | 0                    |                                          |
| Use of Reserves Budgeted/(Saved)         |             |             |                     |                      |                                          |
| <b>HOTEL/ MOTEL TAX FUND (275)</b>       |             |             |                     |                      |                                          |
| INFLOWS                                  | 712,523     | 743,709     | 900,000             | 900,000              | 0                                        |
| EXPENDITURES                             | 712,523     | 743,709     | 900,000             | 900,000              | 0                                        |
| Excess Inflows over Expenditures         | 0           | 0           | 0                   | 0                    |                                          |
| <b>CONFERENCE CENTER (555)</b>           |             |             |                     |                      |                                          |
| INFLOWS                                  | 968,925     | 714,682     | 986,418             | 458,000              | 528,418                                  |
| EXPENDITURES                             | 806,375     | 690,751     | 986,418             | 834,730              | 151,688                                  |
| Excess Inflows over Expenditures         | 162,550     | 23,930      | 0                   | (376,730)            |                                          |
| Use of Reserves Budgeted/(Saved)         |             |             | 0                   | 376,730              |                                          |
| <b>EMERGENCY MEDICAL SERVICES (580)</b>  |             |             |                     |                      |                                          |
| INFLOWS                                  | 19,876,391  | 26,538,183  | 24,450,684          | 24,029,448           | 421,236                                  |
| EXPENDITURES                             | 19,811,747  | 24,193,817  | 24,450,684          | 25,683,948           | (1,233,264)                              |
| Excess Inflows over Expenditures         | 64,644      | 2,344,366   | 0                   | (1,654,500)          |                                          |
| Use of Reserves Budgeted/(Saved)         |             |             | 0                   | 1,654,500            |                                          |
| <b>INSURANCE AND BENEFITS FUND (605)</b> |             |             |                     |                      |                                          |
| INFLOWS                                  | 35,761,845  | 41,601,845  | 36,082,601          | 43,191,991           | (7,109,390)                              |
| EXPENDITURES                             | 36,037,126  | 40,801,845  | 36,082,601          | 43,191,991           | (7,109,390)                              |
| Excess Inflows over Expenditures         | (275,281)   | 800,000     | 0                   | 0                    |                                          |
| Use of Reserves Budgeted/(Saved)         |             |             |                     |                      |                                          |
| <b>FLEET MAINTENANCE FUND (610)</b>      |             |             |                     |                      |                                          |
| INFLOWS                                  | 3,088,241   | 3,253,810   | 3,612,040           | 3,818,094            | (206,054)                                |
| EXPENDITURES                             | 3,131,550   | 3,166,105   | 3,612,040           | 3,818,094            | (206,054)                                |
| Excess Inflows over Expenditures         | (43,309)    | 87,705      | 0                   | 0                    |                                          |



**Cherokee County Board of Commissioners**  
**Inflows Compared to Outflows - All Funds**

|                                             | 2024 Actual  | 2025 Actual | 2026 Revised Budget | 2027 Proposed Budget | 2027 Proposed Budget v 2026 Budget B/(W) |
|---------------------------------------------|--------------|-------------|---------------------|----------------------|------------------------------------------|
| Use of Reserves Budgeted/(Saved)            |              |             | 0                   |                      |                                          |
| <b>TOTAL INFLOWS - OPERATING</b>            | 299,930,313  | 331,950,945 | 329,944,080         | 354,296,523          | 8,484,295                                |
| <b>TOTAL EXPENDITURES - OPERATING</b>       | 306,437,925  | 334,005,628 | 341,060,664         | 362,584,673          | (21,524,009)                             |
| Excess Inflows over Expenditures            | (6,507,612)  | (2,054,683) | (11,116,584)        | (8,288,150)          |                                          |
| Use of Reserves Budgeted/(Saved)            |              |             | 11,116,584          | 8,288,150            |                                          |
|                                             |              |             |                     |                      |                                          |
| <b>DEBT SERVICE (410)</b>                   |              |             |                     |                      |                                          |
| INFLOWS                                     | 6,805,773    | 6,080,762   | 6,438,827           | 6,638,239            | (199,412)                                |
| EXPENDITURES                                | 6,331,571    | 6,370,802   | 6,438,827           | 6,522,746            | (83,919)                                 |
| Excess Inflows over Expenditures            | 474,202      | (290,040)   | 0                   | 115,493              |                                          |
| Use of Reserves Budgeted/(Saved)            |              |             | 0                   | (115,493)            |                                          |
| <b>IMPACT FEE FUND (295)</b>                |              |             |                     |                      |                                          |
| INFLOWS                                     | 4,633,362    | 3,231,807   | 3,666,715           | 3,337,000            | 329,715                                  |
| EXPENDITURES                                | 2,300,015    | 85,342      | 3,080,605           | 5,835,327            | (2,754,722)                              |
| Excess Inflows over Expenditures            | 2,333,347    | 3,146,465   | 586,110             | (2,498,327)          |                                          |
| Use of Reserves Budgeted/(Saved)            |              |             | (586,110)           | 2,498,327            |                                          |
| <b>SPLOST 2012 (323) FUND</b>               |              |             |                     |                      |                                          |
| INFLOWS                                     | 11,858       | 0           | 0                   | 0                    | 0                                        |
| EXPENDITURES                                | 244,817      | 3,700       | 61,482              | 0                    | 61,482                                   |
| Excess Inflows over Expenditures            | (232,959)    | (3,700)     | (61,482)            | 0                    |                                          |
| Use of Reserves Budgeted/(Saved)            |              |             | 61,482              |                      |                                          |
| <b>SPLOST 2018 (324) FUND</b>               |              |             |                     |                      |                                          |
| INFLOWS                                     | 78,600,219   | 518,080     | 1,000               | 0                    | 1,000                                    |
| EXPENDITURES                                | 60,785,466   | 7,713,639   | 19,091,956          | 10,749,100           | 8,342,856                                |
| Excess Inflows over Expenditures            | 17,814,752   | (7,195,559) | (19,090,956)        | (10,749,100)         |                                          |
| Use of Reserves Budgeted/(Saved)            |              |             | 19,090,956          | 10,749,100           |                                          |
| <b>SPLOST 2024 (325) FUND</b>               |              |             |                     |                      |                                          |
| INFLOWS                                     | 17,593,360   | 81,669,124  | 77,349,319          | 80,429,775           | (3,080,456)                              |
| EXPENDITURES                                | 29,070,694   | 77,736,417  | 74,953,611          | 80,383,576           | (5,429,965)                              |
| Excess Inflows over Expenditures            | (11,477,334) | 3,932,706   | 2,395,708           | 46,199               |                                          |
| Use of Reserves Budgeted/(Saved)            |              |             | (2,395,708)         | (46,199)             |                                          |
| <b>TSPLOST (350) FUND</b>                   |              |             |                     |                      |                                          |
| INFLOWS                                     | 0            | 0           | 0                   | 73,436,980           | (73,436,980)                             |
| EXPENDITURES                                | 0            | 0           | 0                   | 65,503,887           | (65,503,887)                             |
| Excess Inflows over Expenditures            | 0            | 0           | 0                   | 7,933,093            |                                          |
| Use of Reserves Budgeted/(Saved)            |              |             | 0                   | (7,933,093)          |                                          |
| <b>TOTAL INFLOWS - CAPITAL RELATED</b>      | 107,644,572  | 91,499,771  | 87,455,861          | 163,841,994          | (76,386,133)                             |
| <b>TOTAL EXPENDITURES - CAPITAL RELATED</b> | 98,732,564   | 91,909,900  | 103,626,481         | 168,994,636          | (65,368,155)                             |
| Excess Inflows over Expenditures            | 8,912,008    | (410,128)   | (16,170,620)        | (5,152,642)          |                                          |
| Use of Reserves Budgeted/(Saved)            |              |             | 16,170,620          | 5,152,642            |                                          |
| <b>TOTAL INFLOWS</b>                        | 407,574,885  | 423,450,716 | 417,399,941         | 518,138,517          | (100,738,576)                            |
| <b>TOTAL EXPENDITURES</b>                   | 405,170,489  | 425,915,528 | 444,687,145         | 531,579,309          | (86,892,164)                             |
| Excess Inflows over Expenditures            | 2,404,396    | (2,464,812) | (27,287,204)        | (13,440,792)         |                                          |
| Use of Reserves Budgeted/(Saved)            | 0            | 0           | 27,287,204          | 13,440,792           | 0                                        |





2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| TAXES                                   |                            |                |                |             |             |                                    |                       |                       |
| 311000 - PROPERTY TAXES - CURRENT YEAR  | 113,302,799                | 131,512,848    | 143,055,285    | 140,298,660 | 140,521,647 | 161,753,806                        | (21,232,159)          | (18,698,521)          |
| 311001 - ALLOWANCE FOR UNCOLLECTIBLE    | 0                          | 0              | 0              | 0           | 0           | (1,225,188)                        | 1,225,188             | 1,225,188             |
| 311120 - TIMBER                         | 7,017                      | 3,347          | 3,204          | 315         | 3,519       | 5                                  | 3,514                 | 3,199                 |
| 311200 - REAL PROPERTY-PRIOR YEAR       | 966,163                    | 1,342,424      | 656,791        | 606,279     | 1,011,615   | 858,030                            | 153,585               | (201,239)             |
| 311310 - MOTOR VEHICLE                  | 639,249                    | 596,076        | 584,693        | 437,796     | 557,252     | 582,752                            | (25,500)              | 1,941                 |
| 311314 - VC - TAVT 1% ADMIN FEE         | 267,319                    | 268,341        | 235,000        | 200,853     | 260,087     | 256,881                            | 3,206                 | (21,881)              |
| 311315 - TAVT                           | 20,609,804                 | 20,941,942     | 21,300,000     | 15,659,539  | 21,036,698  | 21,300,000                         | (263,302)             | 0                     |
| 311316 - ALTERNATIVE AD VALOREM TAX     | 71,806                     | 69,045         | 75,000         | 65,566      | 65,566      | 75,000                             | (9,434)               | 0                     |
| 311320 - MOBILE HOME                    | 158,486                    | 162,610        | 150,884        | 161,329     | 166,705     | 163,870                            | 2,835                 | (12,986)              |
| 311340 - INTANGIBLES (REGULAR & RECORD) | 2,537,071                  | 2,735,923      | 2,505,000      | 2,201,669   | 2,840,511   | 2,660,000                          | 180,511               | (155,000)             |
| 311350 - RAILROAD EQUIPMENT TAX         | 15,291                     | 16,540         | 15,000         | 16,992      | 16,992      | 16,000                             | 992                   | (1,000)               |
| 311600 - REAL ESTATE TRANSFER           | 1,274,424                  | 1,054,539      | 845,000        | 798,477     | 1,019,495   | 970,000                            | 49,495                | (125,000)             |
| 311750 - FRANCHISE TAX-TELEVISION CABLE | 1,747,754                  | 1,543,897      | 1,700,000      | 1,047,493   | 1,397,493   | 1,400,000                          | (2,507)               | 300,000               |
| 311790 - BANK FRANCHISE TAX             | 475,449                    | 512,250        | 475,000        | 545,826     | 545,826     | 550,000                            | (4,174)               | (75,000)              |
| 313000 - SPLOST                         | 67,701,785                 | 70,376,045     | 71,110,303     | 53,652,368  | 71,997,859  | 71,929,775                         | 68,084                | (819,472)             |
| 313300 - TSPLOST                        | 0                          | 0              | 0              | 17,067,678  | 28,067,678  | 68,314,352                         | (40,246,674)          | (68,314,352)          |
| 314100 - HOTEL/MOTEL                    | 712,523                    | 743,709        | 900,000        | 704,360     | 953,694     | 900,000                            | 53,694                | 0                     |
| 314200 - BEER/WINE ALCOHOL BEV EXCISE   | 1,012,143                  | 1,010,712      | 1,255,375      | 717,818     | 1,053,698   | 1,250,000                          | (196,302)             | 5,375                 |
| 314250 - DISTILLED SPIRIT ALCOHOLIC BEV | 229,807                    | 222,008        | 240,000        | 157,210     | 222,486     | 245,000                            | (22,514)              | (5,000)               |
| 316200 - INSURANCE PREMIUM TAXES        | 15,572,044                 | 17,463,683     | 17,000,000     | 0           | 17,000,000  | 19,207,500                         | (2,207,500)           | (2,207,500)           |
| 319110 - PENALTIES/INTEREST REAL PROP   | 83,969                     | 63,745         | 52,000         | 60,802      | 72,664      | 63,000                             | 9,664                 | (11,000)              |
| 319120 - PENALTIES/INTEREST PERSONAL PR | 538,352                    | 489,589        | 450,000        | 409,881     | 504,001     | 475,000                            | 29,001                | (25,000)              |
| TOTAL TAXES                             | 227,923,256                | 251,129,272    | 262,608,535    | 234,810,912 | 289,315,486 | 351,745,783                        | (62,430,297)          | (89,137,248)          |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| LICENSES & PERMITS                      |                            |                |                |             |             |                                    |                       |                       |
| 321110 - BEER AND WINE APPLICATION FEE  | 348,670                    | 338,150        | 325,000        | 483,700     | 483,844     | 475,000                            | 8,844                 | (150,000)             |
| 321111 - NEW ALCOHOL BEVERAGE FEES      | 24,466                     | 18,750         | 25,000         | 44,000      | 47,145      | 30,000                             | 17,145                | (5,000)               |
| 321112 - NEW DISTILLED SPIRITS FEES     | 0                          | 135,000        | 0              | (1,025)     | 0           | 0                                  | 0                     | 0                     |
| 321240 - MISCELLANEOUS BUSINESS LICENSE | 604,987                    | 751,820        | 650,000        | 590,477     | 609,491     | 650,000                            | (40,509)              | 0                     |
| 321241 - NEWLY ISSUED BUSINESS LICENSE  | 300,665                    | 85,436         | 80,000         | 63,857      | 77,187      | 75,000                             | 2,187                 | 5,000                 |
| 321900 - OTHER FEES                     | 16,740                     | 13,600         | 20,000         | 8,850       | 13,850      | 20,000                             | (6,150)               | 0                     |
| 322990 - FILM PROJECT FEES              | 10,340                     | 4,500          | 15,000         | 28,000      | 43,000      | 15,000                             | 28,000                | 0                     |
| 323120 - BUILDING INSPECTION            | 3,194,091                  | 2,877,840      | 3,125,000      | 2,370,450   | 2,826,494   | 3,000,000                          | (173,506)             | 125,000               |
| 323920 - ELECTRONIC REVIEW              | 78,875                     | 76,903         | 80,000         | 69,225      | 82,555      | 80,000                             | 2,555                 | 0                     |
| TOTAL LICENSES & PERMITS                | 4,578,834                  | 4,301,999      | 4,320,000      | 3,657,534   | 4,183,566   | 4,345,000                          | (161,434)             | (25,000)              |
| INTERGOVT                               |                            |                |                |             |             |                                    |                       |                       |
| 331100 - FEDERAL GRANTS                 | 1,407,616                  | 1,480,098      | 1,178,229      | 1,646,269   | 1,894,155   | 1,358,656                          | 535,499               | (180,427)             |
| 331111 - FEDERAL DIRECT CRIME/CORR      | 116,724                    | 190,765        | 191,729        | 46,735      | 191,729     | 147,136                            | 44,593                | 44,593                |
| 331112 - FEDERAL IND CRIME/CORRECT      | 307,438                    | 291,946        | 285,162        | 123,330     | 285,162     | 285,162                            | 0                     | 0                     |
| 331113 - FEDERAL DIR - PUBLIC WELFARE   | 1,188,562                  | 2,340,649      | 4,319,680      | 1,932,985   | 4,319,680   | 2,721,480                          | 1,598,200             | 1,598,200             |
| 331114 - FEDERAL INDIRECT-PUBLIC WEL    | 1,703,961                  | 1,596,584      | 1,191,398      | 769,884     | 1,245,661   | 889,000                            | 356,661               | 302,398               |
| 331115 - EQUIT SHRNG FD C&C             | 49,309                     | 82,990         | 125,000        | 12,052      | 125,000     | 125,000                            | 0                     | 0                     |
| 331150 - FEDERAL GRANT INDIRECT         | 523                        | 0              | 0              | 24,958      | 24,958      | 0                                  | 24,958                | 0                     |
| 331157 - GDOT FED IND PUB WELFARE OPS   | 254,510                    | 267,758        | 235,000        | 166,365     | 235,000     | 235,000                            | 0                     | 0                     |
| 332100 - LOCAL FISCAL RECOVERY FUNDS    | 12,292,287                 | 6,089,245      | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 332110 - SLFR FUNDS SUPPORT             | 337,500                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 333100 - PMT IN LIEU OF TAXES - FED GOV | 59,007                     | 60,946         | 55,000         | 62,523      | 62,523      | 60,000                             | 2,523                 | (5,000)               |
| 334100 - STATE GRANTS-OPERATING         | 817,064                    | (407,095)      | 362,001        | 78,645      | 362,001     | 0                                  | 362,001               | 362,001               |
| 334116 - EQUIT SHRNG SD C&C             | 115,054                    | 83,544         | 80,000         | 94,830      | 135,570     | 80,000                             | 55,570                | 0                     |
| 334151 - STATE GRANT OPERATING          | 966,564                    | 989,942        | 1,052,639      | 442,019     | 1,057,811   | 1,062,859                          | (5,048)               | (10,220)              |
| 334152 - STATE DIRECT PUBLIC WELFARE    | 34,256                     | 52,297         | 1,083,042      | 35,924      | 1,083,042   | 0                                  | 1,083,042             | 1,083,042             |
| 334153 - STATE INDIRECT PUBLIC WELFARE  | 445,785                    | 607,340        | 476,864        | 379,339     | 489,826     | 600,000                            | (110,174)             | (123,136)             |
| 334210 - STATE GRANTS-DIRECT            | 3,300                      | 68,316         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 334310 - STATE GRANTS-DIRECT            | 7,960,595                  | 6,077,825      | 3,102,816      | 6,463,627   | 6,463,627   | 0                                  | 6,463,627             | 3,102,816             |
| 335200 - FOREST LAND PROTECTION GRANT   | 0                          | 13,549         | 13,600         | 6,976       | 6,977       | 13,000                             | (6,023)               | 600                   |
| 336211 - CITY OF WALESKA                | 22,166                     | 38,437         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 336212 - CITY OF HOLLY SPRINGS          | 58,583                     | 931,446        | 0              | 1,141,831   | 1,141,831   | 750,000                            | 391,831               | (750,000)             |
| 336213 - CITY OF WOODSTOCK              | 140,022                    | 929,753        | 0              | 1,086,256   | 1,086,256   | 750,000                            | 336,256               | (750,000)             |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 336214 - CITY OF BALL GROUND            | 9,064                      | 10,767         | 0              | 77,082      | 77,082      | 70,000                             | 7,082                 | (70,000)              |
| 336215 - CITY OF CANTON                 | 123,915                    | 1,668,355      | 0              | 1,283,375   | 1,283,375   | 1,000,000                          | 283,375               | (1,000,000)           |
| 336217 - CITY OF NELSON                 | 94,088                     | 3,204          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 336300 - RANGE REVENUE                  | 27,150                     | 8,503          | 25,000         | 2,606       | 6,776       | 20,000                             | (13,224)              | 5,000                 |
| 337000 - LOCAL GOV SHARED REV - CANTON  | 7,154,186                  | 7,384,413      | 8,032,901      | 7,809,611   | 8,084,611   | 9,174,295                          | (1,089,684)           | (1,141,394)           |
| 337010 - LOCAL GOV SHARED REV - HS      | 3,868,971                  | 4,249,731      | 4,503,924      | 4,409,492   | 4,409,492   | 5,007,726                          | (598,234)             | (503,802)             |
| 337020 - LOCAL GOV SHARED REV - BG      | 620,020                    | 773,821        | 785,739        | 847,511     | 847,511     | 1,006,179                          | (158,668)             | (220,440)             |
| 337030 - LOCAL GOV SHARED REV - NELSON  | 150,409                    | 101,778        | 104,483        | 102,336     | 102,336     | 129,693                            | (27,357)              | (25,210)              |
| 337040 - LOCAL GOV SHARED REV - WALESKA | 38,730                     | 38,413         | 43,171         | 45,401      | 45,401      | 62,664                             | (17,263)              | (19,493)              |
| 339000 - STATE INTERGOVERNMENTAL        | 341,326                    | 1,254,795      | 0              | 2,672,484   | 2,672,484   | 10,052,628                         | (7,380,144)           | (10,052,628)          |
| TOTAL INTERGOVT                         | 40,708,685                 | 37,280,116     | 27,247,378     | 31,764,446  | 37,739,877  | 35,600,478                         | 2,139,399             | (8,353,100)           |
| CHARGES FOR SVCS                        |                            |                |                |             |             |                                    |                       |                       |
| 341120 - PROBATION FEE                  | 33,887                     | 32,519         | 20,000         | 33,312      | 38,309      | 25,000                             | 13,309                | (5,000)               |
| 341130 - DRUG TESTING FEE               | 699,483                    | 561,113        | 597,441        | 409,852     | 509,423     | 640,227                            | (130,804)             | (42,786)              |
| 341190 - MEDIATION FEES                 | 0                          | 0              | 55,954         | 0           | 55,954      | 0                                  | 55,954                | 55,954                |
| 341200 - MEDICAL RECORDS FEE            | 8,629                      | 8,886          | 10,000         | 5,331       | 8,144       | 10,000                             | (1,856)               | 0                     |
| 341305 - HOLLY SPRINGS PLAN REVIEW      | 19,668                     | 9,018          | 10,000         | 15,044      | 15,874      | 12,000                             | 3,874                 | (2,000)               |
| 341320 - IMPACT FEES                    | 3,619,281                  | 2,752,884      | 3,038,979      | 2,492,450   | 2,847,582   | 3,039,000                          | (191,418)             | (21)                  |
| 341394 - CERTIFICATE OF OCCUPANCY FEE   | 54,000                     | 44,293         | 55,000         | 32,157      | 41,327      | 50,000                             | (8,673)               | 5,000                 |
| 341395 - DEVELOPERS CONTRIBUTIONS       | 0                          | 0              | 0              | 501,000     | 501,000     | 0                                  | 501,000               | 0                     |
| 341396 - NPDES FEES                     | 14,760                     | 22,840         | 14,000         | 15,186      | 17,516      | 15,000                             | 2,516                 | (1,000)               |
| 341400 - PRINTING AND DUPLICATION SERVI | 87,432                     | 115,567        | 85,000         | 97,286      | 118,539     | 80,500                             | 38,039                | 4,500                 |
| 341500 - SALES TAX VENDOR COMPENSATION  | 3,838                      | 3,718          | 4,000          | 3,012       | 4,015       | 4,000                              | 15                    | 0                     |
| 341751 - INTERNAL SVC CHRG- MEDICAL-ANT | 25,619,586                 | 31,622,515     | 31,455,091     | 25,515,224  | 31,927,226  | 39,066,426                         | (7,139,200)           | (7,611,335)           |
| 341752 - INTERNAL SVC CHRG - LIFE INS   | 444,260                    | 475,881        | 463,000        | 410,714     | 505,098     | 500,000                            | 5,098                 | (37,000)              |
| 341753 - INTERNAL SVC CHRG - DENTAL     | 1,093,488                  | 1,135,660      | 1,168,510      | 1,101,254   | 1,339,453   | 1,555,565                          | (216,112)             | (387,055)             |
| 341754 - INTERNAL SVC CHRG- LT DISABILI | 237,704                    | 257,314        | 280,000        | 181,743     | 238,823     | 250,000                            | (11,177)              | 30,000                |
| 341755 - INTERNAL SVC CHRG- ST DISABILI | 45,436                     | 47,585         | 50,000         | 38,497      | 48,691      | 50,000                             | (1,309)               | 0                     |
| 341758 - INTERNAL SVC CHRG - FLEET      | 3,097,583                  | 3,164,293      | 3,602,040      | 2,803,009   | 3,403,349   | 3,818,094                          | (414,745)             | (216,054)             |
| 341760 - INTERNAL SERVICE CHRG- EAP     | 14,590                     | 15,417         | 16,000         | 12,481      | 15,741      | 20,000                             | (4,259)               | (4,000)               |
| 341761 - INTERNAL SVC CHRG- MEDICAL-NHN | 4,661,061                  | 4,848,060      | 0              | 4,332,558   | 4,332,558   | 0                                  | 4,332,558             | 0                     |
| 341780 - INTERNAL SVC CHRG - CUSTODIAL  | 1,202,981                  | 1,248,709      | 1,257,309      | 1,047,756   | 1,257,308   | 1,364,637                          | (107,329)             | (107,328)             |
| 341910 - ELECTION QUALIFYING FEE        | 24,585                     | 26,056         | 14,000         | 29,466      | 43,466      | 20,000                             | 23,466                | (6,000)               |
| 341930 - SALES OF MAPS AND PUBLICATIONS | 15,440                     | 12,040         | 15,000         | 10,120      | 12,620      | 15,000                             | (2,380)               | 0                     |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |              |              |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|--------------|--------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD  | 2026<br>Run  | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 341940 - COMMISSIONS ON TAX COLLECTIONS | 5,879,692                  | 6,483,176      | 7,155,479      | 6,365,390    | 6,631,014    | 7,000,000                          | (368,986)             | 155,479               |
| 341945 - TAVT COMMISSIONS               | 284,171                    | 287,968        | 260,000        | 215,436      | 280,433      | 280,000                            | 433                   | (20,000)              |
| 341950 - OTHER-VEHICLE EMISSION FEE     | 169,233                    | 170,034        | 130,000        | 83,226       | 148,226      | 150,000                            | (1,774)               | (20,000)              |
| 341951 - OTHER REVENUE                  | 21,525                     | 36,922         | 39,000         | 2,463        | 12,633       | 7,000                              | 5,633                 | 32,000                |
| 342140 - PROBATION FEES                 | 821,439                    | 842,552        | 900,000        | 569,668      | 794,668      | 850,000                            | (55,332)              | 50,000                |
| 342214 - SPECIAL SERVICES               | 28,730                     | 28,114         | 17,500         | 12,038       | 16,832       | 19,500                             | (2,668)               | (2,000)               |
| 342250 - FIRE INSPECTION FEE            | 96,248                     | 81,712         | 85,000         | 82,687       | 96,857       | 90,000                             | 6,857                 | (5,000)               |
| 342330 - PRISONER HOUSING FEE           | 58,536                     | 138,687        | 60,000         | 396,575      | 411,575      | 100,000                            | 311,575               | (40,000)              |
| 342510 - E911 PREPAID CELLULAR          | 1,070,286                  | 933,591        | 1,040,000      | 701,909      | 961,906      | 1,040,000                          | (78,094)              | 0                     |
| 342530 - NON-PREPAID E-911 CHARGES      | 5,335,084                  | 4,923,778      | 5,100,000      | 4,081,167    | 5,356,167    | 5,200,000                          | 156,167               | (100,000)             |
| 342550 - E911 FEES - RESERVE ACCOUNTS   | 130                        | 0              | 0              | 0            | 0            | 0                                  | 0                     | 0                     |
| 342560 - FIRE WORKS TAX                 | 3,409                      | 0              | 3,500          | 3,328        | 3,328        | 3,500                              | (172)                 | 0                     |
| 342600 - AMBULANCE FEES                 | 22,715,345                 | 30,422,019     | 30,742,500     | 23,581,331   | 31,647,360   | 34,800,000                         | (3,152,640)           | (4,057,500)           |
| 342601 - EMS MEDICARE ADJUSTMENTS       | (10,457,572)               | (18,188,748)   | (18,000,000)   | (14,029,203) | (18,897,544) | (21,620,000)                       | 2,722,456             | 3,620,000             |
| 342620 - AMBULANCE FEES-COLLECTION AGEN | 242,072                    | 29,695         | 30,000         | 47,441       | 46,979       | 30,000                             | 16,979                | 0                     |
| 344110 - REFUSE COLLECTION CHARGES      | 185,647                    | 207,982        | 160,000        | 186,037      | 212,707      | 231,000                            | (18,293)              | (71,000)              |
| 344150 - LANDFILL TIPPING FEES          | 1,613,234                  | 1,613,434      | 1,600,000      | 1,150,108    | 1,550,108    | 1,600,000                          | (49,892)              | 0                     |
| 344151 - LANDFILL HOST FEES             | 3,577,245                  | 4,114,616      | 3,500,000      | 3,126,429    | 4,001,429    | 4,000,000                          | 1,429                 | (500,000)             |
| 345510 - PASSENGER FARES                | 48,761                     | 63,549         | 50,000         | 55,026       | 63,356       | 65,000                             | (1,644)               | (15,000)              |
| 345511 - POS OTHER                      | 7,993                      | 3,714          | 8,500          | 3,875        | 5,295        | 8,500                              | (3,205)               | 0                     |
| 345512 - POS DRUG COURT                 | 448                        | 777            | 400            | 753          | 823          | 400                                | 423                   | 0                     |
| 345513 - POS DHS FEDERAL                | 292,151                    | 346,711        | 290,000        | 189,421      | 237,751      | 340,000                            | (102,249)             | (50,000)              |
| 345514 - POS SENIOR CENTER              | 26,791                     | 24,992         | 22,000         | 21,689       | 25,359       | 25,000                             | 359                   | (3,000)               |
| 345515 - POS TRAIN                      | 60,513                     | 53,025         | 68,000         | 36,284       | 47,614       | 60,000                             | (12,386)              | 8,000                 |
| 345523 - POS DHS STATE                  | 128,045                    | 260,045        | 182,000        | 315,859      | 346,189      | 250,000                            | 96,189                | (68,000)              |
| 346101 - ANIMAL SHELTER-ADOPTION FEE    | 57,971                     | 52,974         | 50,000         | 34,293       | 42,623       | 50,000                             | (7,377)               | 0                     |
| 346102 - ANIMAL SHELTER-RECLAIM FEE     | 5,158                      | 4,245          | 8,000          | 4,839        | 6,169        | 6,000                              | 169                   | 2,000                 |
| 346103 - ANIMAL SHELTER-EUTHANASIA FEE  | 2,825                      | 3,227          | 3,000          | 3,000        | 3,500        | 3,000                              | 500                   | 0                     |
| 346104 - ANIMAL SHELTER-RABIES VAC FEE  | 3,320                      | 5,160          | 5,000          | 3,573        | 4,403        | 5,000                              | (597)                 | 0                     |
| 346105 - ANIMAL SHELTER-MICROCHIP FEE   | 0                          | 20             | 200            | 0            | 30           | 0                                  | 30                    | 200                   |
| 346107 - ANIMAL SHELTER-SURRENDER FEE   | 15,812                     | 16,898         | 14,000         | 14,388       | 16,718       | 15,000                             | 1,718                 | (1,000)               |
| 346109 - QUARANTINE FEES                | 4,870                      | 8,895          | 7,000          | 8,280        | 9,450        | 7,000                              | 2,450                 | 0                     |
| 346112 - SPECIAL PROJECTS ANIMAL SHELTE | 96,194                     | 99,432         | 125,000        | 89,839       | 110,669      | 125,000                            | (14,331)              | 0                     |
| 346900 - OPEN RECORDS REQUEST FEES      | 4,730                      | 5,698          | 6,000          | 7,824        | 8,824        | 7,000                              | 1,824                 | (1,000)               |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 347200 - ACTIVITY FEES                  | 1,045,430                  | 1,107,350      | 1,011,286      | 1,049,976   | 1,213,747   | 1,090,959                          | 122,788               | (79,673)              |
| 347210 - LANE RENTAL FEES               | 173,353                    | 131,141        | 180,000        | 76,148      | 83,367      | 220,000                            | (136,633)             | (40,000)              |
| 347300 - EVENT ADMISSION FEES           | 423,920                    | 427,987        | 464,100        | 392,387     | 436,659     | 425,000                            | 11,659                | 39,100                |
| 347400 - SPECIAL EVENTS                 | 39,374                     | 48,311         | 65,000         | 47,939      | 54,208      | 66,475                             | (12,267)              | (1,475)               |
| 347500 - PROGRAM FEES                   | 928,383                    | 1,014,978      | 1,344,562      | 949,036     | 1,098,754   | 1,309,065                          | (210,311)             | 35,497                |
| 347600 - SPECIAL POPULATIONS            | 57,834                     | 55,416         | 86,450         | 59,317      | 66,011      | 67,510                             | (1,499)               | 18,940                |
| 347800 - TOURNAMENTS                    | 0                          | 0              | 0              | 79,118      | 79,118      | 0                                  | 79,118                | 0                     |
| 347810 - ADULT ATHLETICS                | 136,962                    | 147,277        | 149,750        | 120,503     | 149,051     | 150,000                            | (949)                 | (250)                 |
| 347811 - YOUTH ATHLETICS                | 1,228,223                  | 1,267,990      | 1,277,350      | 1,336,508   | 1,366,067   | 1,314,000                          | 52,067                | (36,650)              |
| 347812 - PARKS BRICKS                   | 4,673                      | 1,439          | 5,000          | 0           | 5,000       | 5,000                              | 0                     | 0                     |
| 347900 - OTHER RECREATIONAL FEES        | 0                          | 2,961          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 347910 - CONCESSION REVENUES            | 72,337                     | 56,260         | 67,750         | 37,128      | 67,978      | 71,250                             | (3,272)               | (3,500)               |
| 347930 - CONFERENCE CENTER RENTAL       | 355,201                    | 339,962        | 340,000        | 305,123     | 361,793     | 330,000                            | 31,793                | 10,000                |
| 347931 - CONF CTR ADJUSTMENTS/DISCOUNTS | 0                          | 0              | (10,000)       | (21,758)    | (23,428)    | 0                                  | (23,428)              | (10,000)              |
| 349300 - CK FEE                         | 3,783                      | 3,668          | 3,000          | 2,495       | 2,995       | 3,000                              | (5)                   | 0                     |
| 349900 - OTHER FEES COLLECTED           | 823,172                    | 791,719        | 811,000        | 660,985     | 862,812     | 806,500                            | 56,312                | 4,500                 |
| TOTAL CHARGES FOR SVCS                  | 78,690,368                 | 84,875,715     | 81,668,651     | 71,547,332  | 87,309,599  | 91,142,108                         | (3,832,509)           | (9,473,457)           |





2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>FINES &amp; FORFEITURES</b>          |                            |                  |                  |                  |                  |                                    |                       |                       |
| 351010 - GA SPEED CAMERA LAW PENALTY    | 196,297                    | 2,975            | 0                | 75               | 75               | 0                                  | 75                    | 0                     |
| 351110 - FINES/ FORFEITURES-SUPERIOR CT | 1,974,806                  | 2,120,440        | 2,002,136        | 1,570,682        | 2,195,475        | 2,097,136                          | 98,339                | (95,000)              |
| 351115 - DRUG COURT                     | 127,633                    | 148,503          | 125,000          | 103,211          | 124,041          | 145,000                            | (20,959)              | (20,000)              |
| 351116 - DUI COURT                      | 318,418                    | 298,467          | 330,000          | 212,178          | 267,178          | 300,000                            | (32,822)              | 30,000                |
| 351117 - TREATMENT ACCOUNTABILITY CT    | 2,540                      | 2,550            | 1,500            | 4,480            | 4,730            | 2,000                              | 2,730                 | (500)                 |
| 351118 - VETERANS COURT                 | 17,941                     | 32,386           | 16,000           | 19,778           | 22,448           | 25,200                             | (2,752)               | (9,200)               |
| 351120 - FINES/ FORFEITURES-STATE CT    | 2,385,178                  | 2,248,787        | 2,326,000        | 2,053,719        | 2,646,969        | 2,370,400                          | 276,569               | (44,400)              |
| 351121 - PRE-TRIAL DIVERSION PROG FEE   | 107,505                    | 84,975           | 100,000          | 78,239           | 103,242          | 100,000                            | 3,242                 | 0                     |
| 351130 - FINES/ FORFEITURES-MAGISTRATE  | 583,544                    | 564,011          | 537,000          | 430,103          | 567,270          | 538,000                            | 29,270                | (1,000)               |
| 351140 - FINES/FORFEITURES JUVENILE     | 1,431                      | 1,312            | 1,000            | 941              | 1,194            | 1,000                              | 194                   | 0                     |
| 351150 - FINES/ FORFEITURES-PROBATE CT  | 466,891                    | 481,289          | 448,000          | 364,096          | 476,757          | 468,000                            | 8,757                 | (20,000)              |
| 351160 - FINES/ FORFEITURES-JUVENILE CT | 76,812                     | 70,145           | 68,600           | 56,212           | 73,907           | 67,600                             | 6,307                 | 1,000                 |
| 351171 - CITY OF CANTON COURT FINES     | 85,176                     | 93,712           | 84,000           | 115,772          | 136,772          | 98,500                             | 38,272                | (14,500)              |
| 351172 - HOLLY SPRINGS COURT FINES      | 100,197                    | 114,151          | 89,000           | 72,664           | 94,920           | 91,500                             | 3,420                 | (2,500)               |
| 351173 - WOODSTOCK COURT FINES          | 197,324                    | 202,971          | 160,000          | 114,511          | 154,514          | 160,500                            | (5,986)               | (500)                 |
| 351174 - BALL GROUND COURT FINES        | 15,583                     | 26,429           | 14,500           | 12,003           | 15,623           | 14,600                             | 1,023                 | (100)                 |
| 351340 - OTHER CONFISCATIONS/ESCHEATS   | 25                         | 0                | 8,000            | 0                | 8,000            | 4,000                              | 4,000                 | 4,000                 |
| 351400 - ADDITIONAL PENALTY ASSESSMENTS | 398,150                    | 471,962          | 355,000          | 389,167          | 476,664          | 405,000                            | 71,664                | (50,000)              |
| 351401 - RESTITUTION CHARGES            | 50                         | 696              | 4,000            | 181              | 4,181            | 4,000                              | 181                   | 0                     |
| 351920 - LOCAL GOV'T SHARES NOSA        | 1,022,442                  | 324,342          | 149,760          | 426,501          | 426,501          | 0                                  | 426,501               | 149,760               |
| <b>TOTAL FINES &amp; FORFEITURES</b>    | <b>8,077,943</b>           | <b>7,290,103</b> | <b>6,819,496</b> | <b>6,024,511</b> | <b>7,800,461</b> | <b>6,892,436</b>                   | <b>908,025</b>        | <b>(72,940)</b>       |
| <b>INVSMT REVENUE</b>                   |                            |                  |                  |                  |                  |                                    |                       |                       |
| 361000 - INTEREST REVENUES              | 7,877,045                  | 5,853,931        | 5,183,236        | 4,540,998        | 5,198,048        | 4,728,500                          | 469,548               | 454,736               |
| 361100 - SPLOST FUND INTEREST           | 1,106,329                  | 922,192          | 841,000          | 480,730          | 618,431          | 500,000                            | 118,431               | 341,000               |
| 361300 - TSPLOST FUND INTEREST          | 0                          | 0                | 0                | 32,283           | 45,283           | 500,000                            | (454,717)             | (500,000)             |
| <b>TOTAL INVSMT REVENUE</b>             | <b>8,983,374</b>           | <b>6,776,123</b> | <b>6,024,236</b> | <b>5,054,010</b> | <b>5,861,762</b> | <b>5,728,500</b>                   | <b>133,262</b>        | <b>295,736</b>        |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| MISC REVENUE                            |                            |                |                |             |             |                                    |                       |                       |
| 380000 - MISCELLANEOUS REVENUE          | 177,120                    | 2,631          | 15,000         | 626,741     | 638,398     | 2,500                              | 635,898               | 12,500                |
| 381000 - RENTS AND ROYALTIES            | 295,784                    | 259,077        | 218,151        | 136,479     | 187,768     | 335,840                            | (148,072)             | (117,689)             |
| 382500 - CAPITAL CONTRIBUTIONS          | 10,834                     | 4,956,657      | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 383010 - MISCELLANEOUS REIMBURSEMENTS   | 4,261,567                  | 3,735,696      | 3,070,400      | 1,590,040   | 3,736,588   | 2,181,000                          | 1,555,588             | 889,400               |
| 383011 - MISCELLANEOUS - COBRA PAYMENTS | 229,744                    | 368,842        | 250,000        | 352,407     | 394,077     | 350,000                            | 44,077                | (100,000)             |
| 383012 - MISC-EXCESS NAPA MGMT FEE      | 0                          | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 383040 - INDIGENT DEFENSE REIMBUSEMENT  | 419,223                    | 323,884        | 350,000        | 271,377     | 358,874     | 350,000                            | 8,874                 | 0                     |
| 383050 - MISCELLANEOUS- FORFEITURES     | 15,390                     | 10,968         | 5,000          | 24,248      | 24,248      | 10,000                             | 14,248                | (5,000)               |
| TOTAL MISC REVENUE                      | 5,409,663                  | 9,657,755      | 3,908,551      | 3,016,224   | 5,339,953   | 3,229,340                          | 2,110,613             | 679,211               |
| CONTRIBUTIONS                           |                            |                |                |             |             |                                    |                       |                       |
| 371000 - CONTRIBUTIONS AND DONATIONS    | 242,737                    | 229,827        | 234,414        | 404,868     | 507,113     | 186,000                            | 321,113               | 48,414                |
| TOTAL CONTRIBUTIONS                     | 242,737                    | 229,827        | 234,414        | 404,869     | 507,113     | 186,000                            | 321,113               | 48,414                |
| SALE OF ASSETS                          |                            |                |                |             |             |                                    |                       |                       |
| 392100 - SALE OF ASSETS                 | 629,553                    | 3,579,931      | 290,000        | 367,801     | 367,802     | 0                                  | 367,802               | 290,000               |
| TOTAL SALE OF ASSETS                    | 629,553                    | 3,579,931      | 290,000        | 367,801     | 367,802     | 0                                  | 367,802               | 290,000               |
| BOND/DEBT PROCEEDS                      |                            |                |                |             |             |                                    |                       |                       |
| 393500 - PROCEEDS FROM CAPITAL LEASES   | 1,553,356                  | 350,697        | 0              | 2,309,117   | 2,309,118   | 164,273                            | 2,144,845             | (164,273)             |
| 393550 - PROCEEDS FROM NOTES PAYABLE    | 230,570                    | 0              | 2,000,000      | 0           | 2,000,000   | 0                                  | 2,000,000             | 2,000,000             |
| 393600 - INSURANCE RECOVERY             | 444,829                    | 564,099        | 10,000         | 698,730     | 698,730     | 0                                  | 698,730               | 10,000                |
| TOTAL BOND/DEBT PROCEEDS                | 2,228,755                  | 914,796        | 2,010,000      | 3,007,847   | 5,007,848   | 164,273                            | 4,843,575             | 1,845,727             |
| USE OF RESERVES                         |                            |                |                |             |             |                                    |                       |                       |
| 389000 - USE OF RESERVES                | 0                          | 0              | 34,445,530     | 0           | 0           | 23,138,937                         | 0                     | 0                     |
| 389500 - SAVINGS OF RESERVES            | 0                          | 0              | (3,037,409)    | 0           | 0           | (9,698,145)                        | 9,698,145             | 6,660,736             |
| TOTAL USE OF RESERVES                   | 0                          | 0              | 31,408,121     | 0           | 0           | 13,440,792                         | 0                     | 0                     |



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AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                       |                            |                |                |             |             |                                    |                       |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND  | 12,424,526                 | 14,973,145     | 16,450,204     | 13,739,738  | 16,448,375  | 17,926,184                         | (1,477,809)           | (1,475,980)           |
| 391101 - TRANSFER/GEN FUND-GRANT MATCH  | 290,138                    | 303,437        | 339,515        | 149,694     | 341,344     | 248,193                            | 93,151                | 91,322                |
| 391225 - TRANSFER IN FROM CRPA          | 150,000                    | 750,000        | 195,000        | 125,000     | 195,000     | 150,000                            | 45,000                | 45,000                |
| 391227 - TRANSFER/DATE FUND-GRANT MATCH | 39,683                     | 73,783         | 94,353         | 46,100      | 94,353      | 58,549                             | 35,804                | 35,804                |
| 391255 - TRANSFER IN FROM DATE FUND     | 131,638                    | 516,320        | 537,415        | 127,545     | 537,415     | 158,609                            | 378,806               | 378,806               |
| 391270 - TRANSFER IN FROM FIRE FUND     | 211,236                    | 219,685        | 226,276        | 188,563     | 226,276     | 233,064                            | (6,788)               | (6,788)               |
| 391275 - TRANSFER IN FROM HOTEL/MOTEL   | 597,523                    | 578,709        | 305,000        | 172,500     | 305,000     | 330,000                            | (25,000)              | (25,000)              |
| 391324 - TRANSFER FROM SPLOST 2018      | (72,454)                   | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 391325 - TRANSFER IN FROM SP'24         | 17,892,125                 | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL TRANSFERS FROM/TO                 | 31,664,415                 | 17,415,079     | 18,147,763     | 14,549,141  | 18,147,763  | 19,104,599                         | (956,836)             | (956,836)             |
|                                         |                            |                |                |             |             |                                    |                       |                       |
| TOTAL ALL FUNDING SOURCES               | 409,137,583                | 423,450,716    | 444,687,145    | 374,204,628 | 461,581,230 | 531,579,309                        | (69,998,079)          | (86,892,164)          |
|                                         |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| DEPARTMENT MANAGED COSTS                |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 110,862,519                | 119,862,727    | 129,410,439    | 99,190,194  | 124,586,717 | 132,278,785                        | (7,692,068)           | (2,868,346)           |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 312,142                    | 336,411        | 262,117        | 236,274     | 296,770     | 181,628                            | 115,142               | 80,489                |
| 511102 - SALARIES/ COURT SERVICE        | 37,181                     | 26,978         | 30,900         | 21,993      | 27,624      | 31,364                             | (3,740)               | (464)                 |
| 511103 - WORKED HOLIDAY                 | 1,409,178                  | 1,524,876      | 1,582,327      | 1,472,168   | 1,849,100   | 1,685,433                          | 163,667               | (103,106)             |
| 511104 - SALARY CONTINGENCY             | 0                          | 0              | 10,300         | 0           | 0           | 10,455                             | (10,455)              | (155)                 |
| 511108 - SUPERVISOR'S SALARY            | 105,876                    | 108,301        | 112,549        | 89,085      | 111,894     | 114,237                            | (2,343)               | (1,688)               |
| 511109 - DISPATCHER'S SALARY            | 48,278                     | 52,601         | 87,301         | 44,611      | 56,033      | 88,611                             | (32,578)              | (1,310)               |
| 511110 - UNIFORM ALLOWANCE              | 56,244                     | 59,327         | 62,820         | 52,584      | 66,048      | 71,460                             | (5,412)               | (8,640)               |
| 511113 - POLL WORKER                    | 379,394                    | 386,645        | 600,000        | 365,081     | 458,556     | 397,330                            | 61,226                | 202,670               |
| 511114 - ADMIN SALARIES                 | 16,840                     | 38,397         | 40,503         | 32,059      | 40,267      | 41,111                             | (844)                 | (608)                 |
| 511115 - PERFECT ATTENDANCE             | 523,546                    | 527,511        | 174,152        | 566,191     | 566,191     | 164,071                            | 402,120               | 10,081                |
| 511116 - SHORT TERM DISABILITY PAY      | 69,932                     | 68,018         | 3,113          | 83,214      | 104,519     | 16,337                             | 88,182                | (13,224)              |
| 511117 - SPECIAL EVENTS                 | 50,956                     | 59,469         | 71,070         | 52,500      | 65,942      | 75,658                             | (9,716)               | (4,588)               |
| 511118 - OFFICE MANAGER                 | 30,756                     | 72,956         | 77,423         | 62,149      | 78,062      | 78,584                             | (522)                 | (1,161)               |
| 511119 - MOBILITY MGR/OPS COORD         | 66,050                     | 72,199         | 77,423         | 61,282      | 76,973      | 78,584                             | (1,611)               | (1,161)               |
| 511121 - PAID LEAVE                     | 0                          | 0              | 0              | 0           | 0           | 2,030                              | (2,030)               | (2,030)               |
| 511122 - HAZ PAY ARPA                   | 1,200,611                  | 1,217,488      | 1,220,000      | 1,003,172   | 1,260,023   | 1,300,000                          | (39,977)              | (80,000)              |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 511200 - PART TIME/TEMP EMPLOYEES       | 3,377,194                  | 3,516,375      | 4,269,481      | 2,782,856   | 3,495,375   | 4,566,977                          | (1,071,602)           | (297,496)             |
| 511300 - OVERTIME                       | 5,725,349                  | 5,118,827      | 5,917,744      | 4,908,049   | 6,164,700   | 6,543,710                          | (379,010)             | (625,966)             |
| TOTAL COMPENSATION                      | 124,272,045                | 133,049,105    | 144,009,662    | 111,023,463 | 139,304,794 | 147,726,365                        | (8,421,571)           | (3,716,703)           |
| 512101 - GROUP INSURANCE - HEALTH       | 57,074,157                 | 66,718,236     | 56,800,505     | 53,794,961  | 67,568,551  | 70,550,652                         | (2,982,101)           | (13,750,147)          |
| 512102 - GROUP INSURANCE - LIFE         | 549,307                    | 588,688        | 605,435        | 526,499     | 661,303     | 637,348                            | 23,955                | (31,913)              |
| 512103 - GROUP INSURANCE - DENTAL       | 1,577,962                  | 1,763,242      | 1,670,987      | 1,629,361   | 2,046,540   | 2,439,089                          | (392,549)             | (768,102)             |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 457,145                    | 490,760        | 560,114        | 365,316     | 458,851     | 502,749                            | (43,898)              | 57,365                |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 91,505                     | 95,870         | 99,520         | 79,202      | 99,480      | 100,161                            | (681)                 | (641)                 |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 29,259                     | 30,831         | 32,086         | 25,471      | 31,993      | 36,293                             | (4,300)               | (4,207)               |
| 512402 - RETIREMENT CONTRIBUTION/401A   | 46,704                     | 36,656         | 0              | 26,571      | 33,374      | 0                                  | 33,374                | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 20,049,975                 | 22,598,401     | 24,158,622     | 18,488,804  | 23,222,652  | 24,785,727                         | (1,563,075)           | (627,105)             |
| 512405 - JUDGES RETIREMENT SYS (JRS)MAT | 33,915                     | 34,904         | 35,539         | 35,272      | 44,302      | 49,100                             | (4,798)               | (13,561)              |
| TOTAL BENEFITS                          | 79,909,930                 | 92,357,587     | 83,962,808     | 74,971,455  | 94,167,045  | 99,101,119                         | (4,934,074)           | (15,138,311)          |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 7,281,776                  | 7,799,544      | 8,887,505      | 6,479,390   | 8,138,365   | 9,117,993                          | (979,628)             | (230,488)             |
| 512300 - MEDICARE                       | 1,709,566                  | 1,826,777      | 2,076,741      | 1,521,267   | 1,910,770   | 2,183,735                          | (272,965)             | (106,994)             |
| TOTAL PAYROLL TAXES                     | 8,991,341                  | 9,626,320      | 10,964,246     | 8,000,657   | 10,049,135  | 11,301,728                         | (1,252,593)           | (337,482)             |
| 512600 - UNEMPLOYMENT INSURANCE         | 3,267                      | 1,267          | 0              | 15,346      | 19,275      | 0                                  | 19,275                | 0                     |
| 512900 - OTHER EMPLOYEE BENEFITS        | 1,110                      | 684            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512910 - AFFORDABLE CARE ACT CHARGES    | 8,344                      | 9,273          | 8,000          | 20,899      | 26,250      | 30,000                             | (3,750)               | (22,000)              |
| TOTAL OTHER PERSONEL RELATED COSTS      | 12,721                     | 11,224         | 8,000          | 36,245      | 45,525      | 30,000                             | 15,525                | (22,000)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 213,186,036                | 235,044,236    | 238,944,716    | 194,031,821 | 243,566,499 | 258,159,212                        | (14,592,713)          | (19,214,496)          |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521100 - OFFICIAL/ADMINISTRATIVE        | 71,739                     | (12,134)       | 12,134         | 0           | 0           | 0                                  | 0                     | 12,134                |
| 521101 - OFFICIAL/ADMINISTRATIVE/JURY   | 299,869                    | 336,192        | 350,000        | 330,227     | 440,303     | 350,000                            | 90,303                | 0                     |
| 521102 - ADMINISTRATIVE/ WITNESS FEES   | 12,839                     | 21,144         | 16,000         | 11,377      | 15,170      | 15,500                             | (330)                 | 500                   |
| 521120 - STATE SUPPLEMENTS              | 265,244                    | 287,618        | 301,241        | 228,944     | 305,258     | 275,675                            | 29,583                | 25,566                |
| 521200 - PROFESSIONAL SERVICES          | 7,083,264                  | 7,817,286      | 8,463,309      | 6,313,374   | 8,417,832   | 8,200,909                          | 216,923               | 262,400               |
| 521201 - PROF SVCS/BROKERS & REPORTERS  | 219,879                    | 227,959        | 257,000        | 187,722     | 250,296     | 291,000                            | (40,704)              | (34,000)              |
| 521203 - PROFESSIONAL/COURT INTERPRETER | 101,757                    | 82,985         | 156,170        | 65,120      | 86,826      | 148,650                            | (61,824)              | 7,520                 |
| 521204 - COURT APPOINTED ATTORNEY       | 3,048,670                  | 3,008,039      | 3,279,324      | 2,277,239   | 3,036,319   | 3,279,324                          | (243,005)             | 0                     |
| 521213 - INDIGENT BURIAL                | 9,750                      | 8,250          | 10,000         | 9,750       | 13,000      | 10,000                             | 3,000                 | 0                     |
| 521214 - PROF SVCS - LEGAL              | 445,074                    | 548,359        | 401,500        | 628,405     | 837,874     | 445,200                            | 392,674               | (43,700)              |
| 521215 - ATTORNEY FOR THE DAY           | 393,413                    | 508,224        | 515,053        | 425,757     | 567,676     | 600,000                            | (32,324)              | (84,947)              |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 521216 - PROF SVC/GUARDIAN AD LITEM     | 316,351                    | 398,484        | 389,416        | 228,446     | 304,595     | 289,416                            | 15,179                | 100,000               |
| 521217 - PROF SVCS/CHILD ATTORNEY       | 0                          | 60,353         | 0              | 90,904      | 121,205     | 150,000                            | (28,795)              | (150,000)             |
| 521221 - SO IMPOUND YARD - WRECKER FEES | 3,630                      | 2,075          | 4,500          | 3,620       | 4,827       | 7,400                              | (2,573)               | (2,900)               |
| 521222 - FORENSIC LAB TESTING           | 1,861                      | 617            | 20,000         | 333         | 444         | 7,500                              | (7,056)               | 12,500                |
| 521225 - PROF SVCS/TRANSPORTATION       | 117,700                    | 122,814        | 137,000        | 113,231     | 150,975     | 139,200                            | 11,775                | (2,200)               |
| 521230 - PROF SVCS/TREE REMOVAL         | 72,175                     | 67,186         | 94,000         | 82,978      | 110,637     | 94,000                             | 16,637                | 0                     |
| 521250 - PROF SVCS/CURB-GUTTER;CONCRETE | 127,509                    | 87,977         | 71,600         | 155,723     | 207,631     | 71,600                             | 136,031               | 0                     |
| 521260 - PROFESSIONAL SERVICE-MEDICAL   | 6,279,805                  | 6,744,092      | 6,911,750      | 5,562,985   | 7,417,313   | 7,569,867                          | (152,554)             | (658,117)             |
| 521261 - PROF SVCS - MED NON MANAGED    | 150,270                    | 206,902        | 204,750        | 186,720     | 248,960     | 224,750                            | 24,210                | (20,000)              |
| 521280 - CATERING SERVICES              | 24,764                     | 25,234         | 40,000         | 15,247      | 20,329      | 30,000                             | (9,671)               | 10,000                |
| 521281 - LINEN SERVICE                  | 25,305                     | 18,797         | 25,000         | 17,197      | 22,930      | 30,000                             | (7,070)               | (5,000)               |
| 521282 - EVENT LABOR                    | 150,318                    | 149,585        | 174,000        | 124,167     | 165,556     | 174,000                            | (8,444)               | 0                     |
| 521300 - TECHNICAL                      | 1,764,939                  | 2,649,628      | 3,386,254      | 2,038,650   | 2,718,199   | 5,124,101                          | (2,405,902)           | (1,737,847)           |
| 521310 - PARKS BRICKS                   | 4,673                      | 1,439          | 5,675          | 1,116       | 1,489       | 5,675                              | (4,186)               | 0                     |
| 522100 - CLEANING SERVICES              | 7,079                      | 12,570         | 17,500         | 9,953       | 13,271      | 17,440                             | (4,169)               | 60                    |
| 522115 - DISPOSAL-ROAD DEBRIS           | 10,543                     | 0              | 14,133         | 12,504      | 16,671      | 14,133                             | 2,538                 | 0                     |
| 522116 - DISPOSAL-ENVIRONMENTAL         | 8,975                      | 10,194         | 13,000         | 9,317       | 12,422      | 15,500                             | (3,078)               | (2,500)               |
| 522118 - DISPOSAL-SHREDDING             | 4,090                      | 2,530          | 7,320          | 2,978       | 3,970       | 5,850                              | (1,880)               | 1,470                 |
| 522119 - DISPOSAL - GLASS               | 3,300                      | 10,118         | 10,000         | 15,618      | 20,824      | 18,000                             | 2,824                 | (8,000)               |
| 522121 - DISPOSAL - RECYCLING PICK UP   | 116,543                    | 290,068        | 340,000        | 168,452     | 224,603     | 200,000                            | 24,603                | 140,000               |
| 522145 - LANDSCAPE MAINTENANCE          | 7,125                      | 0              | 5,000          | 29          | 39          | 0                                  | 39                    | 5,000                 |
| 522200 - REPAIRS AND MAINTENANCE        | 2,005,750                  | 1,475,119      | 2,838,592      | 1,752,458   | 2,336,610   | 3,450,698                          | (1,114,088)           | (612,106)             |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 144,786                    | 170,427        | 0              | 31,149      | 41,532      | 20,000                             | 21,532                | (20,000)              |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 1,280,849                  | 1,394,452      | 1,632,644      | 1,060,122   | 1,413,496   | 1,825,660                          | (412,164)             | (193,016)             |
| 522205 - BLDG REPAIRS/MAINT 3RD PARTY   | 17,397                     | 975            | 0              | 7,812       | 10,416      | 0                                  | 10,416                | 0                     |
| 522207 - NON-VEHICLE RPRS - INS CLAIMS  | 0                          | 58,393         | 0              | 60,503      | 80,671      | 0                                  | 80,671                | 0                     |
| 522209 - BUILDING/GROUNDS PROP MGMT     | 236,299                    | 214,760        | 0              | 145,547     | 194,063     | 0                                  | 194,063               | 0                     |
| 522210 - AIR PACKS                      | 28,609                     | 49,605         | 28,600         | 44,249      | 58,998      | 40,000                             | 18,998                | (11,400)              |
| 522212 - BUILDING/GROUNDS               | 166,367                    | 312,870        | 683,900        | 227,996     | 303,994     | 679,000                            | (375,006)             | 4,900                 |
| 522213 - BREATHING AIR                  | 5,093                      | 13,654         | 17,600         | 24,512      | 32,683      | 15,000                             | 17,683                | 2,600                 |
| 522214 - FIRE EXTINGUISHERS             | 3,609                      | 8,470          | 5,000          | 9,858       | 13,144      | 5,000                              | 8,144                 | 0                     |
| 522215 - GENERATORS                     | 0                          | 5,094          | 5,000          | 865         | 1,153       | 5,000                              | (3,847)               | 0                     |
| 522216 - HYDRAULIC RESCUE               | 30,814                     | 23,580         | 22,000         | 25,808      | 34,410      | 25,000                             | 9,410                 | (3,000)               |
| 522217 - NON-FIRE EQUIPMENT             | 3,167                      | 9,332          | 4,000          | 49          | 65          | 4,000                              | (3,935)               | 0                     |





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|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 522219 - RADIOS                         | 4,232                      | 13,013         | 8,000          | 10,765      | 14,353      | 13,000                             | 1,353                 | (5,000)               |
| 522220 - SMALL FIRE TOOLS               | 66                         | 5,209          | 5,000          | 5,527       | 7,369       | 5,000                              | 2,369                 | 0                     |
| 522222 - PUBLIC CPR EXPENSE             | 5,938                      | 4,949          | 6,000          | 3,259       | 4,346       | 6,000                              | (1,654)               | 0                     |
| 522223 - BUNKER GEAR MAINTENANCE        | 12,022                     | 26,016         | 10,000         | 23,886      | 31,848      | 25,000                             | 6,848                 | (15,000)              |
| 522300 - RENTALS                        | 14,991                     | 8,605          | 35,200         | 5,698       | 7,597       | 35,220                             | (27,623)              | (20)                  |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 143,949                    | 161,848        | 105,970        | 216,661     | 288,881     | 197,276                            | 91,605                | (91,306)              |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 552,697                    | 718,386        | 731,460        | 574,422     | 765,896     | 709,783                            | 56,113                | 21,677                |
| 523101 - PRISONER CATASTROPTIC INS      | 155,658                    | 174,516        | 200,000        | 248,634     | 331,512     | 250,000                            | 81,512                | (50,000)              |
| 523102 - INSURANCE - SURETY BONDS       | 0                          | 0              | 1,500          | 0           | 0           | 1,500                              | (1,500)               | 0                     |
| 523110 - INSURANCE DEDUCTIBLES          | 121,570                    | 86,194         | 0              | 60,151      | 80,201      | 50,000                             | 30,201                | (50,000)              |
| 523201 - CELL PHONE                     | 635,920                    | 658,599        | 686,957        | 527,954     | 703,939     | 748,711                            | (44,772)              | (61,754)              |
| 523202 - COMMUNICATIONS - NON ALLOCATED | 208,968                    | 265,266        | 279,509        | 274,138     | 365,517     | 11,560                             | 353,957               | 267,949               |
| 523250 - POSTAGE                        | 653,744                    | 645,809        | 781,877        | 467,330     | 623,107     | 657,126                            | (34,019)              | 124,751               |
| 523300 - ADVERTISING                    | 153,344                    | 114,626        | 198,683        | 100,390     | 133,853     | 183,553                            | (49,700)              | 15,130                |
| 523400 - PRINTING AND BINDING           | 106,929                    | 113,333        | 163,025        | 97,315      | 129,753     | 171,425                            | (41,672)              | (8,400)               |
| 523450 - ZONING SIGN PRINTING           | (2,086)                    | (1,115)        | 3,000          | 790         | 1,053       | 3,000                              | (1,947)               | 0                     |
| 523500 - TRAVEL                         | 593,400                    | 734,630        | 928,222        | 562,105     | 749,473     | 846,179                            | (96,706)              | 82,043                |
| 523600 - DUES AND FEES                  | 425,472                    | 540,159        | 629,119        | 461,855     | 615,806     | 621,427                            | (5,621)               | 7,692                 |
| 523601 - DUES ARC, GMA, ACCG            | 378,125                    | 386,949        | 397,954        | 396,858     | 529,144     | 406,956                            | 122,188               | (9,002)               |
| 523700 - EDUCATION AND TRAINING         | 621,862                    | 853,414        | 983,003        | 559,186     | 745,581     | 840,937                            | (95,356)              | 142,066               |
| 523800 - LICENSES                       | 153,012                    | 182,740        | 166,565        | 98,955      | 131,940     | 181,085                            | (49,145)              | (14,520)              |
| 523900 - OTHER PURCHASED SERVICES       | 499,295                    | 565,028        | 624,880        | 717,809     | 957,079     | 1,102,821                          | (145,742)             | (477,941)             |
| 523902 - CREDIT CARD FEES               | 8,931                      | 4,093          | 0              | 850         | 1,134       | 0                                  | 1,134                 | 0                     |
| 523910 - AUTOMOTIVE SERVICES O/S FLEET  | 0                          | 0              | 12,000         | 0           | 0           | 12,000                             | (12,000)              | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 4,797,842                  | 4,370,530      | 5,416,246      | 3,513,434   | 4,684,579   | 4,363,765                          | 320,814               | 1,052,481             |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 346,603                    | 305,841        | 368,375        | 269,520     | 359,360     | 395,525                            | (36,165)              | (27,150)              |
| 531102 - GENERAL SUPPLIES/MEDICAL       | 1,389                      | 65,393         | 14,000         | 2,576       | 3,434       | 14,000                             | (10,566)              | 0                     |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 114,531                    | 97,505         | 100,000        | 111,577     | 148,769     | 127,440                            | 21,329                | (27,440)              |
| 531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU | 2,269,623                  | 2,595,062      | 2,268,583      | 1,972,957   | 2,630,609   | 2,268,583                          | 362,026               | 0                     |
| 531115 - GEN SUPPLIES/CONCRETE          | 36,456                     | 56,893         | 55,000         | 48,037      | 64,049      | 55,500                             | 8,549                 | (500)                 |
| 531120 - GEN SUPPLIES/EROSION CONT/GRAS | 40,232                     | 20,378         | 34,533         | 13,509      | 18,012      | 34,533                             | (16,521)              | 0                     |
| 531125 - GEN SUPPLIES/FENCING MATERIAL  | 0                          | 12,047         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531130 - GEN SUPPLIES/OPERATIONAL SUPPL | 75,543                     | 87,852         | 73,000         | 31,963      | 42,617      | 129,000                            | (86,383)              | (56,000)              |
| 531135 - GEN SUPPLIES/PIPE, DRAINAGE    | 84,597                     | 58,105         | 34,195         | 99,769      | 133,025     | 34,195                             | 98,830                | 0                     |



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|                                        | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                        | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 531140 - GEN SUPPLIES/SIGNS            | 67,593                     | 53,839         | 60,000         | 63,666      | 84,888      | 60,000                             | 24,888                | 0                     |
| 531145 - GEN SUPPLIES/STONE            | 408,676                    | 382,817        | 110,000        | 257,927     | 343,903     | 123,230                            | 220,673               | (13,230)              |
| 531150 - AUTOMOTIVE SUPPLIES           | 1,625,122                  | 1,524,009      | 1,803,000      | 2,581,858   | 3,442,478   | 3,341,021                          | 101,457               | (1,538,021)           |
| 531160 - COMMUNITY OUTREACH            | 275                        | 429            | 1,500          | 0           | 0           | 1,500                              | (1,500)               | 0                     |
| 531240 - BOTTLED GAS                   | 62,497                     | 85,444         | 67,650         | 70,451      | 93,935      | 88,150                             | 5,785                 | (20,500)              |
| 531270 - GASOLINE                      | 2,588,103                  | 2,457,595      | 2,652,737      | 2,137,128   | 2,849,505   | 2,677,800                          | 171,705               | (25,063)              |
| 531300 - FOOD                          | 1,320,342                  | 1,253,967      | 1,347,630      | 956,024     | 1,274,698   | 1,427,242                          | (152,544)             | (79,612)              |
| 531400 - BOOKS AND PERIODICALS         | 106,846                    | 173,590        | 176,446        | 117,290     | 156,387     | 206,505                            | (50,118)              | (30,059)              |
| 531600 - SMALL EQUIPMENT               | 1,305,983                  | 733,017        | 565,029        | 505,861     | 674,482     | 717,165                            | (42,683)              | (152,136)             |
| 531610 - FIRE HOSE                     | 24,922                     | 87,498         | 30,000         | 44,195      | 58,927      | 51,000                             | 7,927                 | (21,000)              |
| 531611 - LAWN EQUIPMENT                | 4,052                      | 467            | 2,500          | 0           | 0           | 1,000                              | (1,000)               | 1,500                 |
| 531612 - MOBILE RADIOS                 | 261                        | 360            | 24,000         | 0           | 0           | 0                                  | 0                     | 24,000                |
| 531616 - PROJECTS                      | 3,434                      | 8,862          | 7,000          | 158         | 211         | 7,000                              | (6,789)               | 0                     |
| 531617 - SCBA                          | 86,667                     | 176,818        | 170,000        | 0           | 0           | 70,000                             | (70,000)              | 100,000               |
| 531618 - SMALL TOOLS AND APPLIANCES    | 333                        | 8,136          | 0              | 2,254       | 3,006       | 0                                  | 3,006                 | 0                     |
| 531619 - FIRE LADDERS                  | 0                          | 2,391          | 1,500          | 0           | 0           | 1,500                              | (1,500)               | 0                     |
| 531620 - FURNITURE/FURNISHINGS         | 182,974                    | 184,805        | 262,700        | 81,193      | 108,258     | 146,700                            | (38,442)              | 116,000               |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT | 141,798                    | 27,828         | 109,935        | 37,293      | 49,724      | 58,500                             | (8,776)               | 51,435                |
| 531660 - NON ASSET COMPUTER EQUIPMENT  | 2,581,802                  | 3,334,177      | 3,105,102      | 1,477,307   | 1,969,743   | 873,133                            | 1,096,610             | 2,231,969             |
| 531670 - SOFTWARE                      | 0                          | 0              | 0              | 58,873      | 78,497      | 2,331,723                          | (2,253,226)           | (2,331,723)           |
| 531680 - COMPLIANCE DISPOSAL           | 0                          | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531690 - NETWORKING OPERATIONS         | 0                          | 0              | 0              | 0           | 0           | 264,300                            | (264,300)             | (264,300)             |
| 531700 - OTHER SUPPLIES                | 358,753                    | 249,891        | 346,082        | 203,610     | 271,480     | 249,892                            | 21,588                | 96,190                |
| 531710 - BUNKER GEAR                   | 298,516                    | 655,019        | 681,300        | 362,050     | 482,734     | 702,000                            | (219,266)             | (20,700)              |
| 531711 - EMS SUPPLIES                  | 406,449                    | 430,838        | 465,000        | 410,348     | 547,131     | 475,000                            | 72,131                | (10,000)              |
| 531712 - UNIFORMS                      | 1,019,760                  | 864,262        | 1,130,000      | 862,353     | 1,149,805   | 1,285,510                          | (135,705)             | (155,510)             |
| 531713 - PHARMACEUTICALS               | 95,261                     | 94,010         | 100,000        | 56,179      | 74,905      | 112,000                            | (37,095)              | (12,000)              |
| 531750 - OTHER SUPPLIES K-9            | 39,294                     | 40,716         | 55,260         | 30,086      | 40,114      | 55,260                             | (15,146)              | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)    | 51,015,758                 | 54,193,973     | 59,466,192     | 44,502,993  | 59,337,325  | 63,703,279                         | (4,365,954)           | (4,237,087)           |
| CAPITAL (54S)                          |                            |                |                |             |             |                                    |                       |                       |
| 541100 - SITES                         | 1,569,310                  | 1,322,552      | 0              | 360,579     | 480,772     | 148,665                            | 332,107               | (148,665)             |
| 541101 - RIGHT OF WAY ACQUISITIONS     | 5,527,791                  | 6,400,900      | 0              | 9,199,025   | 12,265,366  | 3,809,234                          | 8,456,132             | (3,809,234)           |
| 541200 - SITE IMPROVEMENTS             | 1,328,020                  | 1,270,611      | 4,515,750      | 3,809,149   | 5,078,866   | 14,150,000                         | (9,071,134)           | (9,634,250)           |
| 541300 - BUILDINGS                     | 6,622,263                  | 5,589,809      | 39,383,805     | 4,024,512   | 5,366,016   | 28,637,937                         | (23,271,921)          | 10,745,868            |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                        | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 541350 - BUILDING IMPROVEMENTS         | 2,586,712                  | 4,058,676      | 2,251,465      | 4,623,492   | 6,164,657   | 1,314,241                          | 4,850,416             | 937,224               |
| 541400 - CONSTRUCTION                  | 0                          | 327,231        | 1,200,000      | 0           | 0           | 0                                  | 0                     | 1,200,000             |
| 541410 - INFRASTRUCTURE CONSTRUCTION   | 22,059,045                 | 24,938,839     | 9,653,086      | 13,855,945  | 18,474,594  | 32,218,453                         | (13,743,859)          | (22,565,367)          |
| 542100 - MACHINERY                     | 63,113                     | 59,492         | 2,564,650      | 1,620,367   | 2,160,489   | 1,640,000                          | 520,489               | 924,650               |
| 542200 - VEHICLES                      | 3,522,434                  | 9,192,304      | 8,923,618      | 3,282,246   | 4,376,328   | 7,202,816                          | (2,826,488)           | 1,720,802             |
| 542300 - FURNITURE AND FIXTURES        | 60,405                     | 43,335         | 0              | 77,148      | 102,865     | 36,000                             | 66,865                | (36,000)              |
| 542400 - COMPUTERS                     | 94,990                     | 0              | 5,130          | 5,055       | 6,740       | 6,917                              | (177)                 | (1,787)               |
| 542500 - OTHER EQUIPMENT               | 2,393,835                  | 3,204,323      | 4,597,711      | 4,253,495   | 5,671,327   | 3,586,174                          | 2,085,153             | 1,011,537             |
| 542501 - OTHER CAPITAL ITEMS           | 1,731,727                  | 326,893        | 92,841         | 2,482,247   | 3,309,662   | 164,273                            | 3,145,389             | (71,432)              |
| 543000 - PROFESSIONAL SERVICE ASSETS   | 2,563,671                  | 4,085,042      | 0              | 3,340,990   | 4,454,654   | 10,944,889                         | (6,490,235)           | (10,944,889)          |
| 543100 - PROF SERVICES - ROW           | 423,217                    | 789,407        | 0              | 393,799     | 525,065     | 318,992                            | 206,073               | (318,992)             |
| TOTAL CAPITAL (54S)                    | 50,546,532                 | 61,609,413     | 73,188,056     | 51,328,050  | 68,437,400  | 104,178,591                        | (35,741,191)          | (30,990,535)          |
| NON-OPERATIONAL COSTS                  |                            |                |                |             |             |                                    |                       |                       |
| 571000 - INTERGOVERNMENTAL             | 19,390,900                 | 20,078,620     | 20,586,827     | 25,356,795  | 25,356,795  | 46,929,863                         | (21,573,068)          | (26,343,036)          |
| 571002 - INTERGOVERNMENTAL-SW FEES     | 5,738                      | 5,738          | 3,300          | 5,738       | 5,738       | 4,960                              | 778                   | (1,660)               |
| 572000 - PAYMENTS TO OTHER AGENCIES    | 13,332,121                 | 8,843,503      | 6,568,027      | 12,376,088  | 12,376,088  | 9,113,771                          | 3,262,317             | (2,545,744)           |
| 572001 - PMTS TO DEVELOPMENT AUTHORITY | 65,000                     | 65,000         | 65,000         | 54,167      | 65,000      | 65,000                             | 0                     | 0                     |
| 572002 - PMTS TO CHAMBER OF COMMERCE   | 50,000                     | 75,000         | 400,000        | 303,125     | 400,000     | 375,000                            | 25,000                | 25,000                |
| 572004 - PMTS TO HISTORY CHEROKEE      | 0                          | 25,000         | 100,000        | 83,333      | 100,000     | 100,000                            | 0                     | 0                     |
| 572005 - PAYMENTS TO CITY OF WOODSTOCK | 2,000,000                  | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 572008 - PAYMENTS TO WOODSTOCK ARTS    | 0                          | 0              | 30,000         | 25,000      | 30,000      | 30,000                             | 0                     | 0                     |
| 573000 - PAYMENTS TO OTHERS            | 185,174                    | 194,125        | 0              | 194,745     | 194,745     | 200,000                            | (5,255)               | (200,000)             |
| 574000 - BAD DEBT EXPENSE              | 3,826,686                  | 4,838,296      | 4,900,000      | 3,820,851   | 4,900,000   | 5,182,000                          | (282,000)             | (282,000)             |
| TOTAL NON-OPERATIONAL COSTS            | 38,855,618                 | 34,125,283     | 32,653,154     | 42,219,842  | 43,428,365  | 62,000,594                         | (18,572,229)          | (29,347,440)          |
| DEBT SERVICE                           |                            |                |                |             |             |                                    |                       |                       |
| 581100 - BOND PRINCIPAL                | 5,540,000                  | 5,730,000      | 5,935,000      | 5,935,000   | 5,935,000   | 6,150,000                          | (215,000)             | (215,000)             |
| 581200 - CAPITAL LEASE PRINCIPAL       | 791,577                    | 747,497        | 105,690        | 940,239     | 940,239     | 1,123,152                          | (182,913)             | (1,017,462)           |
| 581300 - NOTES PAYABLE PRINCIPAL       | 384,910                    | 578,376        | 579,592        | 531,246     | 579,592     | 580,810                            | (1,218)               | (1,218)               |
| 582100 - BOND INTEREST                 | 790,321                    | 783,274        | 503,827        | 282,022     | 503,827     | 372,746                            | 131,081               | 131,081               |
| 582200 - CAPITAL LEASE INTEREST        | 45,594                     | 71,285         | 9,927          | 54,888      | 54,888      | 36,519                             | 18,369                | (26,592)              |
| 582300 - NOTES PAYABLE- INTEREST       | 3,824                      | 4,725          | 3,509          | 3,264       | 3,509       | 2,291                              | 1,218                 | 1,218                 |
| 584000 - BOND ISSUANCE COSTS           | 1,250                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL DEBT SERVICE                     | 7,557,476                  | 7,915,157      | 7,137,545      | 7,746,657   | 8,017,055   | 8,265,518                          | (248,463)             | (1,127,973)           |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| UNCLASSIFIED                            |                            |                |                |             |             |                                    |                       |                       |
| 519999 - OPEB EXPENSE                   | 96,421                     | 205,418        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 561000 - DEPRECIATION EXPENSE           | 656,802                    | 658,492        | 600,000        | 0           | 0           | 600,000                            | (600,000)             | 0                     |
| 561510 - DEPRECIATION-MACHINERY & EQUIP | 7,393                      | 8,813          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL UNCLASSIFIED                      | 760,616                    | 872,723        | 600,000        | 0           | 0           | 600,000                            | (600,000)             | 0                     |
| TOTAL DEPARTMENT MANAGED COSTS          | 361,922,037                | 393,760,785    | 411,989,663    | 339,829,363 | 422,786,644 | 496,907,194                        | (74,120,550)          | (84,917,531)          |
| NON DEPARTMENT MANAGED COSTS            |                            |                |                |             |             |                                    |                       |                       |
| ALLOCATED COSTS                         |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES       | 448,448                    | 405,636        | 459,635        | 384,469     | 459,635     | 441,998                            | 17,637                | 17,637                |
| 512701 - WORKERS COMP CLAIMS            | 831,388                    | 561,682        | 943,724        | 473,130     | 630,840     | 845,724                            | (214,884)             | 98,000                |
| 522110 - DISPOSAL                       | 152,790                    | 196,016        | 181,234        | 190,481     | 253,975     | 211,150                            | 42,825                | (29,916)              |
| 522130 - CUSTODIAL SERVICES             | 1,242,844                  | 1,277,245      | 1,261,104      | 1,070,986   | 1,427,982   | 1,367,859                          | 60,123                | (106,755)             |
| 522140 - LAWN CARE                      | 230,548                    | 250,169        | 327,045        | 217,445     | 289,927     | 330,045                            | (40,118)              | (3,000)               |
| 522202 - VEHICLE MAINTENANCE            | 3,651,463                  | 3,953,312      | 3,433,650      | 2,105,333   | 2,807,111   | 3,389,023                          | (581,912)             | 44,627                |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 136,087                    | 89,304         | 0              | 101,909     | 135,879     | 28,662                             | 107,217               | (28,662)              |
| 522218 - PEST CONTROL                   | 17,929                     | 45,576         | 34,165         | 23,407      | 31,209      | 33,925                             | (2,716)               | 240                   |
| 523100 - INSURANCE, OTHER BENEFITS      | 2,118,604                  | 2,441,983      | 3,086,195      | 2,953,608   | 3,086,195   | 3,392,685                          | (306,490)             | (306,490)             |
| 523110 - INSURANCE DEDUCTIBLES          | 344,348                    | 563,484        | 0              | 592,833     | 790,444     | 302,650                            | 487,794               | (302,650)             |
| 523200 - COMMUNICATIONS - ALLOCATED     | 1,061,521                  | 1,229,326      | 1,147,558      | 1,171,634   | 1,562,179   | 1,259,755                          | 302,424               | (112,197)             |
| 531210 - WATER/SEWER                    | 692,894                    | 690,843        | 766,528        | 589,068     | 785,424     | 813,784                            | (28,360)              | (47,256)              |
| 531230 - ELECTRICITY                    | 2,544,300                  | 2,524,051      | 2,328,201      | 1,885,259   | 2,513,678   | 2,543,127                          | (29,449)              | (214,926)             |
| 531231 - SIGNAL LIGHT ELECTRICITY       | 62,267                     | 62,685         | 65,840         | 47,301      | 63,068      | 66,440                             | (3,372)               | (600)                 |
| 531232 - STREET LIGHT ELECTRICITY       | 101,277                    | 100,162        | 102,570        | 83,017      | 110,689     | 102,170                            | 8,519                 | 400                   |
| 531520 - NATURAL GAS                    | 311,591                    | 348,191        | 432,199        | 272,218     | 362,958     | 438,519                            | (75,561)              | (6,320)               |
| TOTAL ALLOCATED COSTS                   | 13,948,299                 | 14,739,666     | 14,569,648     | 12,162,099  | 15,311,193  | 15,567,516                         | (256,323)             | (997,868)             |
| TOTAL NON DEPARTMENT MANAGED COSTS      | 13,948,299                 | 14,739,666     | 14,569,648     | 12,162,099  | 15,311,193  | 15,567,516                         | (256,323)             | (997,868)             |
| TOTAL EXPENDITURES                      | 375,870,337                | 408,500,451    | 426,559,311    | 351,991,462 | 438,097,836 | 512,474,710                        | (74,376,874)          | (85,915,399)          |



2027 COUNTYWIDE BUDGET/FORECAST REPORT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                    |                    |                    |                    |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual     | 2026<br>Budget     | 2026<br>YTD        | 2026<br>Run        | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>INTERFUND TRANSFERS</b>              |                            |                    |                    |                    |                    |                                    |                       |                       |
| <b>TRANSFERS FROM/TO</b>                |                            |                    |                    |                    |                    |                                    |                       |                       |
| 611100 - TRANSFERS TO GENERAL FUND      | 364,236                    | 376,685            | 428,276            | 319,397            | 428,276            | 390,064                            | 38,212                | 38,212                |
| 611215 - TRANSFERS TO E911 FUND         | 0                          | 225,000            | 225,000            | 187,500            | 225,000            | 790,382                            | (565,382)             | (565,382)             |
| 611221 - TRANSFER TO SENIOR SERVICES    | 1,072,519                  | 1,360,025          | 1,450,299          | 1,208,583          | 1,450,299          | 1,597,310                          | (147,011)             | (147,011)             |
| 611225 - TRANSFER TO RECREATION FUND    | 3,155,664                  | 3,480,002          | 3,671,418          | 3,059,515          | 3,671,418          | 3,652,534                          | 18,884                | 18,884                |
| 611240 - TRANSFER TO TRANSPORTATION     | 750,839                    | 683,868            | 798,101            | 665,084            | 798,101            | 602,895                            | 195,206               | 195,206               |
| 611250 - TRANSFERS TO GRANT FUND        | 215,244                    | 803,437            | 236,344            | 62,194             | 236,344            | 154,234                            | 82,110                | 82,110                |
| 611256 - TRANSFERS TO VICTIM ASSISTANCE | 38,287                     | 42,890             | 45,886             | 38,238             | 45,886             | 51,146                             | (5,260)               | (5,260)               |
| 611257 - TRANSFER TO DUI COURT FUND     | 187,972                    | 220,913            | 190,144            | 134,224            | 190,144            | 234,375                            | (44,231)              | (44,231)              |
| 611258 - TRANSFER TO DRUG FUND          | 39,683                     | 177,832            | 285,501            | 46,100             | 285,501            | 289,161                            | (3,660)               | (3,660)               |
| 611259 - TRANS TO TREATMENT ACCT CT     | 41,666                     | 97,708             | 141,836            | 56,150             | 141,836            | 176,414                            | (34,578)              | (34,578)              |
| 611261 - TRANS TO VETERANS COURT        | 35,206                     | 110,970            | 99,574             | 47,968             | 99,574             | 166,948                            | (67,374)              | (67,374)              |
| 611262 - TRANS TO JUVENILE DRUG COURT   | 33,278                     | 41,232             | 33,682             | 16,628             | 33,682             | 35,943                             | (2,261)               | (2,261)               |
| 611263 - TRANS TO FAMILY TRMT COURT     | 16,443                     | 93,123             | 42,100             | 6,799              | 42,100             | 38,245                             | 3,855                 | 3,855                 |
| 611325 - TRANSFER TO SP'24              | 17,801,558                 | 0                  | 296,200            | 296,200            | 296,200            | 0                                  | 296,200               | 296,200               |
| 611555 - TRANSFER TO CONFERENCE CENTER  | 594,523                    | 371,709            | 98,000             | 0                  | 98,000             | 123,000                            | (25,000)              | (25,000)              |
| 611580 - TRANSFER TO EMERGENCY MEDICAL  | 7,317,296                  | 9,329,683          | 10,085,473         | 8,404,561          | 10,085,473         | 10,801,948                         | (716,475)             | (716,475)             |
| <b>TOTAL TRANSFERS FROM/TO</b>          | <b>31,664,415</b>          | <b>17,415,077</b>  | <b>18,127,834</b>  | <b>14,549,141</b>  | <b>18,127,834</b>  | <b>19,104,599</b>                  | <b>(976,765)</b>      | <b>(976,765)</b>      |
| <b>TOTAL INTERFUND TRANSFERS</b>        | <b>31,664,415</b>          | <b>17,415,077</b>  | <b>18,127,834</b>  | <b>14,549,141</b>  | <b>18,127,834</b>  | <b>19,104,599</b>                  | <b>(976,765)</b>      | <b>(976,765)</b>      |
| <b>TOTAL FUND REDUCTIONS</b>            | <b>407,534,752</b>         | <b>425,915,528</b> | <b>444,687,145</b> | <b>366,540,603</b> | <b>456,225,670</b> | <b>531,579,309</b>                 | <b>(75,353,639)</b>   | <b>(86,892,164)</b>   |

Fund Balance

| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| 123,286,145    | + | 461,581,230                 | - | 456,225,670              | = | 128,641,705                     | 128,641,705          | + | 518,138,517            | - | 531,579,309         | = | 115,200,913                  |



NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                                |                                           | 2024 Budget |      |      |       | 2025 Budget |       |      |       | 2026 Budget |       |      |       | 2027 Budget |      |      |       |
|--------------------|--------------------------------|-------------------------------------------|-------------|------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|------|------|-------|
|                    |                                |                                           | FT          | PT   | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT   | SPT  | Total |
| GENERAL FUND (100) | BOARD OF COMMISSIONERS (1110)  | BOC - BOARD OF COMMISSIONERS              | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  |
|                    |                                | Total                                     | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  |
|                    | COUNTY CLERK (1130)            | ADM3 - ADMINISTRATIVE ASSISTANT III       | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | COCL - COUNTY CLERK                       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | EXA2 - EXECUTIVE ASSISTANT II             | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                | Total                                     | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    | COUNTY MANAGER (1320)          | COMG - COUNTY MANAGER                     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | EXA2 - EXECUTIVE ASSISTANT II             | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | PLGL - PARALEGAL                          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | SRCO - SR COUNSEL COUNTY MGR OFFICE       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | Total                                     | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00  | 0.00 | 4.00  | 4.00        | 0.00  | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  |
|                    | GENERAL SERVICES AGENCY (1321) | ADSD - ADMIN SERVICES AGENCY DIRECTOR     | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                | GSAD - GENERAL SERV AGENCY DIRECTOR       | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | Total                                     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    | CAPITAL PROJECTS (1322)        | PRGM - PROGRAM MANAGER                    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | PTSP - PT CONSTRUCTION MGR SPLOST         | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                | SRCM - SR CONSTRUCTION MGR                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | Total                                     | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 1.00  | 0.00 | 3.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    | VOTER REGISTRATION (1400)      | ADEV - ASST DIR ELECTIONS&VOTERS REG      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | DEVVR - DIRECTOR ELECTIONS& VOTERS REG    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | ELCS - ELECTION SPECIALIST                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | ELWT - ELECTIONS WAREHOUSE MANAGER        | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | ESM - ELECTRONIC SYSTEMS MANAGER          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | PRGC - PROGRAM COORDINATOR                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                | PTVS - PART TIME VOTER SERVICE SPECIALIST | 0.00        | 4.00 | 0.00 | 4.00  | 0.00        | 15.00 | 0.00 | 15.00 | 0.00        | 15.00 | 0.00 | 15.00 | 0.00        | 8.00 | 0.00 | 8.00  |
|                    |                                | SEVS - SEASONAL VOTERS SERVICES           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 7.00 | 7.00  |
|                    |                                | TEMG - TRAINING & EDUCATION MANAGER       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                | VSS - VOTER SERVICES SPECIALIST           | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    |                                | Total                                     | 8.00        | 4.00 | 0.00 | 12.00 | 8.00        | 15.00 | 0.00 | 23.00 | 8.00        | 15.00 | 0.00 | 23.00 | 8.00        | 8.00 | 7.00 | 23.00 |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                       |                                 |                                             | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|-----------------------|---------------------------------|---------------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                       |                                 |                                             | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| GENERAL<br>FUND (100) | ELECT POLL WRKS<br>TAXED (1411) | PEL1 - PT ELECTION<br>POLL WORKER           | 0.00        | 0.00 | 1.00 | 1.00  | 0.00        | 0.00 | 1.00 | 1.00  | 0.00        | 0.00 | 1.00 | 1.00  | 0.00        | 0.00 | 1.00 | 1.00  |
|                       |                                 | Total                                       | 0.00        | 0.00 | 1.00 | 1.00  | 0.00        | 0.00 | 1.00 | 1.00  | 0.00        | 0.00 | 1.00 | 1.00  | 0.00        | 0.00 | 1.00 | 1.00  |
|                       | FINANCE (1510)                  | ACCT - ACCOUNTANT                           | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                       |                                 | ACRM - ACCT. &<br>REPORTS MANAGER           | 0.40        | 0.00 | 0.00 | 0.40  | 0.40        | 0.00 | 0.00 | 0.40  | 0.40        | 0.00 | 0.00 | 0.40  | 0.40        | 0.00 | 0.00 | 0.40  |
|                       |                                 | ARCO - AR<br>COORDINATOR                    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                       |                                 | CFO - CHIEF FINANCIAL<br>OFFICER            | 0.70        | 0.00 | 0.00 | 0.70  | 0.70        | 0.00 | 0.00 | 0.70  | 0.70        | 0.00 | 0.00 | 0.70  | 0.70        | 0.00 | 0.00 | 0.70  |
|                       |                                 | FEXM - FINANCE<br>EXPENDITURES<br>MANAGER   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | FGWR - GRANT WRITER                         | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                       |                                 | FPAM -<br>PLANNING&ANALYSIS<br>MANAGER      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | GRMG - GRANT<br>MANAGER                     | 0.30        | 0.00 | 0.00 | 0.30  | 0.30        | 0.00 | 0.00 | 0.30  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | ICDA - INTERNAL<br>CONTROL/DATA ANLY<br>MGR | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | PRS1 - PAYROLL<br>SPECIALIST I              | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | SPMG - STRATEGY &<br>PERFORMANCE MGR        | 0.80        | 0.00 | 0.00 | 0.80  | 0.80        | 0.00 | 0.00 | 0.80  | 0.80        | 0.00 | 0.00 | 0.80  | 0.00        | 0.00 | 0.00 | 0.00  |
|                       |                                 | SRAP - SENIOR<br>ACCOUNTS PAYABLE<br>CLERK  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                       |                                 | Total                                       | 10.20       | 0.00 | 0.00 | 10.20 | 9.20        | 0.00 | 0.00 | 9.20  | 9.90        | 0.00 | 0.00 | 9.90  | 10.10       | 0.00 | 0.00 | 10.10 |
|                       | PURCHASING (1517)               | COMR - CONTRACT<br>MANAGER                  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                       |                                 | DRPR - DIR PURCHASING                       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | PRTL - PROCURMENT<br>TEAM LEADER            | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | PSPL - PROCUR.<br>SPECIALIST                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | SFPS - SR. FIN/PROCUR.<br>SPEC              | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 3.00        | 0.00 | 0.00 | 3.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       |                                 | Total                                       | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  | 4.00        | 0.00 | 0.00 | 4.00  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                                   |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|--------------------|-----------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                    |                                   |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| GENERAL FUND (100) | INFORMATION TECHNOLOGY (1535)     | ASA1 - APPLICATION SUPPORT ANALYST 1  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | ASMG - APPLICATION SERVICES MANAGER   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | BA - BUSINESS ANALYST                 | 2.00        | 0.00 | 0.00 | 2.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | BADM - APPLICATION SYSTEMS/DATA ANALY | 2.00        | 0.00 | 0.00 | 2.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | CIO - CHIEF INFORMATION OFFICER       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | INSA - INFRASTRUCT SYS ADMIN          | 2.00        | 0.00 | 0.00 | 2.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    |                                   | INSM - INFORMATION SYSTEM MANAGER     | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | ISA - INFRASTRUCTURE SYST ENGINEER    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | ISSM - INFRASTRUCTURE SERV/SEC MGR    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | ITSM - INFO SECURITY MANAGER          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | ITTC - TECHNICAL COORDINATOR          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | JISA - JR.INFRASTRUCTURE SECURITY ANL | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | JRSA - JR SOLUTIONS ANALYST           | 0.00        | 0.00 | 0.00 | 0.00  | 2.00        | 0.00 | 0.00 | 2.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | NWA - NETWORK ANALYST                 | 0.75        | 0.00 | 0.00 | 0.75  | 0.75        | 0.00 | 0.00 | 0.75  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | PTIN - PT INTERN                      | 0.00        | 2.00 | 0.00 | 2.00  | 0.00        | 2.00 | 0.00 | 2.00  | 0.00        | 2.00 | 0.00 | 2.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | SOA1 - SOLUTIONS ANALYST I            | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 3.00        | 0.00 | 0.00 | 3.00  |
|                    |                                   | SOA2 - SOLUTIONS ANALYST II           | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | SSS1 - SYSTEMS SUPPORT SPECIALIST I   | 2.00        | 0.00 | 0.00 | 2.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    |                                   | SSS2 - SYSTEMS SUPPORT SPECIALIST II  | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  |
|                    |                                   | TSMG - TECHNOLOGY SERVICES MANAGER    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | TSS - TECHNOLOGY SERVICES SUPERVISOR  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | Total                                 | 21.75       | 2.00 | 0.00 | 23.75 | 21.75       | 2.00 | 0.00 | 23.75 | 22.00       | 2.00 | 0.00 | 24.00 | 23.00       | 0.00 | 0.00 | 23.00 |
|                    | HUMAN RESOURCES DEPARTMENT (1540) | BENA - BENEFITS ADMINISTRATOR         | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | DRHR - DIRECTOR - HUMAN RESOURCES     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | HRAS - HR ASSISTANT                   | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | HRMG - HR MANAGER                     | 0.50        | 0.00 | 0.00 | 0.50  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                   | HRSP - HR SPECIALIST                  | 0.50        | 0.00 | 0.00 | 0.50  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | RECP - RECEPTIONIST                   | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | SHRS - SENIOR HR SPECIALIST           | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                   | Total                                 | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                         |                                    | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|--------------------|-------------------------|------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                    |                         |                                    | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| GENERAL FUND (100) | TAX COMMISSIONER (1545) | ASUT - ASSISTANT SUPERVISOR TAGS   | 2.00        | 0.00 | 0.00 | 2.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    |                         | CLK2 - CLERK 2                     | 8.00        | 0.00 | 0.00 | 8.00  | 8.00        | 0.00 | 0.00 | 8.00  | 9.00        | 0.00 | 0.00 | 9.00  | 10.00       | 0.00 | 0.00 | 10.00 |
|                    |                         | DPTC - DEPUTY TAX COMMISSIONER     | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    |                         | MVAR - MOTOR VEH ACCTS RECIEVABLE  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | RECP - RECEPTIONIST                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | SRCL - SENIOR CLERK                | 14.00       | 0.00 | 0.00 | 14.00 | 12.00       | 0.00 | 0.00 | 12.00 | 11.00       | 0.00 | 0.00 | 11.00 | 11.00       | 0.00 | 0.00 | 11.00 |
|                    |                         | SRLC - SR LEAD CLERK               | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | SUPV - SUPERVISOR                  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | TMPC - TEMP/SEASONAL CLK           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 1.00 | 1.00  | 0.00        | 0.00 | 1.00 | 1.00  | 0.00        | 0.00 | 1.00 | 1.00  |
|                    |                         | TXCM - TAX COMMISSIONER            | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | Total                              | 30.00       | 0.00 | 0.00 | 30.00 | 30.00       | 0.00 | 1.00 | 31.00 | 30.00       | 0.00 | 1.00 | 31.00 | 30.00       | 0.00 | 1.00 | 31.00 |
|                    | TAX ASSESSOR (1550)     | ADM2 - ADMINISTRATIVE ASSISTANT II | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  |
|                    |                         | APPR - APPRAISER                   | 11.00       | 0.00 | 0.00 | 11.00 | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00 | 0.00 | 13.00 |
|                    |                         | CFAP - CHIEF APPRAISER             | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | CLK1 - CLERK 1                     | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  |
|                    |                         | DPCA - DEPUTY CHIEF APPRAISER      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | EXAS - EXECUTIVE ASSISTANT I       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | LAPR - LEAD APPRAISER              | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  |
|                    |                         | RREC - RECEIVER OF RECORDS         | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | SAPR - SENIOR APPRAISER            | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  |
|                    |                         | SRTM - SENIOR TAX MAPPER           | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | TXMP - TAX MAPPER                  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | Total                              | 33.00       | 0.00 | 0.00 | 33.00 | 35.00       | 0.00 | 0.00 | 35.00 | 35.00       | 0.00 | 0.00 | 35.00 | 35.00       | 0.00 | 0.00 | 35.00 |
|                    | RISK MANAGEMENT (1555)  | DRRM - DIRECTOR RISK MANAGMENT     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | RIAN - RISK ANALYST                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                         | Total                              | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                              |                                       | 2024 Budget |       |      |       | 2025 Budget |       |      |       | 2026 Budget |       |      |       | 2027 Budget |       |      |       |
|--------------------|------------------------------|---------------------------------------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|
|                    |                              |                                       | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total |
| GENERAL FUND (100) | FACILITIES MANAGEMENT (1565) | DRPM - DIRECTOR - PROPERTY MANAGEMENT | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | JSUP - JANITORIAL SUPERVISOR          | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  |
|                    |                              | JTEC - JANITORIAL TECHNICIAN          | 15.00       | 0.00  | 0.00 | 15.00 | 15.00       | 0.00  | 0.00 | 15.00 | 15.00       | 0.00  | 0.00 | 15.00 | 15.00       | 0.00  | 0.00 | 15.00 |
|                    |                              | MNMG - MAINTENANCE MANAGER            | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | MNT2 - MAINTENANCE TECHNICIAN II      | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  |
|                    |                              | MNT3 - MAINTENANCE TECHNICIAN III     | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  |
|                    |                              | MNTH - MAINTENANCE TECHNICIAN         | 11.00       | 0.00  | 0.00 | 11.00 | 11.00       | 0.00  | 0.00 | 11.00 | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  |
|                    |                              | PT - PART-TIME                        | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 1.00  | 0.00 | 1.00  |
|                    |                              | Total                                 | 31.00       | 0.00  | 0.00 | 31.00 | 31.00       | 0.00  | 0.00 | 31.00 | 31.00       | 0.00  | 0.00 | 31.00 | 31.00       | 1.00  | 0.00 | 32.00 |
|                    | COMMUNICATIONS (1570)        | ADCO - ASST DIRECTOR COMMUNICATIONS   | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | DIRC - DIRECTOR OF COMMUNICATIONS     | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | MMSP - MULTIMEDIA SPECIALIS           | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | Total                                 | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  |
|                    | COURT ADMINISTRATION (2100)  | ACAD - ACCOUNT COORDINATOR            | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | CCAC - COURT CALENDAR CLERK           | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  |
|                    |                              | CTAD - COURT ADMINISTRATOR            | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | CTR1 - COURT REPORTER1                | 4.00        | 0.00  | 0.00 | 4.00  | 7.00        | 0.00  | 0.00 | 7.00  | 7.00        | 0.00  | 0.00 | 7.00  | 7.00        | 0.00  | 0.00 | 7.00  |
|                    |                              | CTR2 - COURT REPORTER 2               | 4.00        | 0.00  | 0.00 | 4.00  | 4.00        | 0.00  | 0.00 | 4.00  | 4.00        | 0.00  | 0.00 | 4.00  | 4.00        | 0.00  | 0.00 | 4.00  |
|                    |                              | CTSC - COURT SERVICES COORDINATOR     | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | DCTA - DEPUTY COURT ADMINISTROTOR     | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | EXAS - EXECUTIVE ASSISTANT I          | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | ISCD - INTERPRETER SERVICES COORD     | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | MACA - MEDIATION ASSISTANT            | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | MED - MEDIATION ASSISTANT             | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | MEDT - MEDT PRE T                     | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                    |                              | PTCO - PT BAILIFF                     | 0.00        | 25.00 | 0.00 | 25.00 | 0.00        | 24.00 | 0.00 | 24.00 | 0.00        | 25.00 | 0.00 | 25.00 | 0.00        | 25.00 | 0.00 | 25.00 |
|                    |                              | SCCL - CALENDAR CLERK                 | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                    |                              | Total                                 | 18.00       | 25.00 | 0.00 | 43.00 | 22.00       | 24.00 | 0.00 | 46.00 | 21.00       | 25.00 | 0.00 | 46.00 | 23.00       | 25.00 | 0.00 | 48.00 |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                       |                                |                                      | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|-----------------------|--------------------------------|--------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                       |                                |                                      | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| GENERAL<br>FUND (100) | SUPERIOR COURT (2150)          | ADM3 - ADMINISTRATIVE ASSISTANT III  | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | LCLK - LAW CLERK                     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                       |                                | MEDT - MEDIATOR PRE-TRIAL ADMIN      | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | PTJM - PT JUDICIAL MANAGER           | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                       |                                | PTSA - PT STAFF ATTY                 | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                       |                                | SATT - STAFF ATTORNEY                | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                       |                                | <b>Total</b>                         | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b>  | <b>1.00</b> | <b>0.00</b> | <b>5.00</b>  | <b>5.00</b>  | <b>1.00</b> | <b>0.00</b> | <b>6.00</b>  | <b>6.00</b>  | <b>1.00</b> | <b>0.00</b> | <b>7.00</b>  |
|                       | CLERK OF SUPERIOR COURT (2180) | ASCC - ASSISTANT CHIEF CLERK         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         |
|                       |                                | CCIO - COC CHIEF INFORMATION OFFICER | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | CDCS - CHIEF DEPUTY CLERK/SUPERIOR   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | CFCM - CHIEF CLERK PROJECT MANAGER   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | CLCT - CLERK OF COURTS               | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | DPCL - DEPUTY CLERK                  | 14.00        | 0.00        | 0.00        | 14.00        | 16.00        | 0.00        | 0.00        | 16.00        | 16.00        | 0.00        | 0.00        | 16.00        | 16.00        | 0.00        | 0.00        | 16.00        |
|                       |                                | EXAS - EXECUTIVE ASSISTANT I         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | FIND - FINANCE MANAGER AGENCY        | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                       |                                | IMSM - INFO SYSM                     | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                       |                                | INSM - INFORMATION SYSTEM MANAGER    | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | PTCL - PT CLERICAL                   | 0.00         | 6.00        | 0.00        | 6.00         | 0.00         | 5.00        | 0.00        | 5.00         | 0.00         | 5.00        | 0.00        | 5.00         | 0.00         | 4.00        | 0.00        | 4.00         |
|                       |                                | RCMG - RECORDS MANAGER               | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | RECP - RECEPTIONIST                  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                       |                                | SRCL - SENIOR CLERK                  | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         | 8.00         | 0.00        | 0.00        | 8.00         | 8.00         | 0.00        | 0.00        | 8.00         |
|                       |                                | SRDC - SR DEPUTY CLERK               | 16.00        | 0.00        | 0.00        | 16.00        | 19.00        | 0.00        | 0.00        | 19.00        | 17.00        | 0.00        | 0.00        | 17.00        | 16.00        | 0.00        | 0.00        | 16.00        |
|                       |                                | SUPV - SUPERVISOR                    | 8.00         | 0.00        | 0.00        | 8.00         | 7.00         | 0.00        | 0.00        | 7.00         | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         |
|                       |                                | TMPC - TEMP/SEASONAL CLK             | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 3.00        | 3.00         | 0.00         | 0.00        | 3.00        | 3.00         | 0.00         | 0.00        | 3.00        | 3.00         |
|                       |                                | <b>Total</b>                         | <b>55.00</b> | <b>6.00</b> | <b>0.00</b> | <b>61.00</b> | <b>59.00</b> | <b>5.00</b> | <b>3.00</b> | <b>67.00</b> | <b>59.00</b> | <b>5.00</b> | <b>3.00</b> | <b>67.00</b> | <b>58.00</b> | <b>4.00</b> | <b>3.00</b> | <b>65.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                          |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|--------------------|--------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                    |                          |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| GENERAL FUND (100) | DISTRICT ATTORNEY (2200) | ADM3 - ADMINISTRATIVE ASSISTANT III   | 6.00         | 0.00        | 0.00        | 6.00         | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         | 6.00         | 0.00        | 0.00        | 6.00         |
|                    |                          | ANYL - ANALYST DISTRICT ATTORNEY      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                    |                          | ASDA - ASSISTANT DA                   | 6.00         | 0.00        | 0.00        | 6.00         | 10.00        | 0.00        | 0.00        | 10.00        | 11.00        | 0.00        | 0.00        | 11.00        | 11.00        | 0.00        | 0.00        | 11.00        |
|                    |                          | CINV - CHIEF INVESTIGATOR             | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                    |                          | COOR - COORDINATOR                    | 1.80         | 0.00        | 0.00        | 1.80         | 1.80         | 0.00        | 0.00        | 1.80         | 1.80         | 0.00        | 0.00        | 1.80         | 3.00         | 0.00        | 0.00        | 3.00         |
|                    |                          | DADA - DPTY CHIEF ASST DISTRICT ATTOR | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                    |                          | DAIO - PUBLIC INFORMATION OFFICER D.A | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                          | DCIN - DPTY CHIEF INVESTIG            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                          | DCTO - COMMUNICATIONS/TAC OFFICER     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                          | INVS - INVESTIGATOR                   | 12.00        | 0.00        | 0.00        | 12.00        | 16.00        | 0.00        | 0.00        | 16.00        | 16.00        | 0.00        | 0.00        | 16.00        | 17.00        | 0.00        | 0.00        | 17.00        |
|                    |                          | PTDA - PT ASST DIST ATTY              | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                    |                          | SINV - SR. INVESTIGATOR               | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                    |                          | SRAD - SENIOR ASSISTANT DA            | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                    |                          | VWAD - VICTIM WITNESS ADVOCATE        | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                    |                          | <b>Total</b>                          | <b>41.80</b> | <b>0.00</b> | <b>0.00</b> | <b>41.80</b> | <b>51.80</b> | <b>0.00</b> | <b>0.00</b> | <b>51.80</b> | <b>51.80</b> | <b>0.00</b> | <b>0.00</b> | <b>51.80</b> | <b>52.00</b> | <b>1.00</b> | <b>0.00</b> | <b>53.00</b> |
|                    | STATE COURT (2300)       | ADM3 - ADMINISTRATIVE ASSISTANT III   | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                    |                          | SATT - STAFF ATTORNEY                 | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                    |                          | SJDG - STATE COURT JUDGE              | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                    |                          | <b>Total</b>                          | <b>9.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  | <b>9.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  | <b>9.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  | <b>9.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                              |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|--------------------|------------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                    |                              |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| GENERAL FUND (100) | STATE COURT SOLICITOR (2310) | ADM2 - ADMINISTRATIVE ASSISTANT II    | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 3.00         | 0.00        | 0.00        | 3.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                    |                              | ASSO - ASSISTANT SOLICITOR            | 7.00         | 0.00        | 0.00        | 7.00         | 8.00         | 0.00        | 0.00        | 8.00         | 8.00         | 0.00        | 0.00        | 8.00         | 8.00         | 0.00        | 0.00        | 8.00         |
|                    |                              | CFAS - CHIEF ASST SOLICITOR           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | CINV - CHIEF INVESTIGATOR             | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | CLK1 - CLERK 1                        | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                    |                              | CLK2 - CLERK 2                        | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                    |                              | DASG - DPTY ASG                       | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                    |                              | DVWA - DIRECTOR VICTIM WITNESS ADVO   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | INVS - INVESTIGATOR                   | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                    |                              | OFCO - OFFICE COORDINATOR             | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | PTIC - PT INTAKE CLERK                | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                    |                              | SOLI - SOLICITOR                      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | TRAS - TRIAL ASSISTANT                | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                    |                              | VWAD - VICTIM WITNESS ADVOCATE        | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                    |                              | <b>Total</b>                          | <b>28.00</b> | <b>1.00</b> | <b>0.00</b> | <b>29.00</b> | <b>29.00</b> | <b>1.00</b> | <b>0.00</b> | <b>30.00</b> | <b>29.00</b> | <b>1.00</b> | <b>0.00</b> | <b>30.00</b> | <b>29.00</b> | <b>1.00</b> | <b>0.00</b> | <b>30.00</b> |
|                    | PROBATE COURT (2450)         | APJG - ASSOCIATE PROBATE JUDGE        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | CLK1 - CLERK 1                        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | DRLI - DIRECTOR - LICENSING OPERATION | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | PJDG - PROBATE JUDGE                  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | SRDC - SR DEPUTY CLERK                | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         |
|                    |                              | <b>Total</b>                          | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> |
|                    | JUVENILE COURT (2600)        | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                    |                              | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                    |                              | DPCL - DEPUTY CLERK                   | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                    |                              | JCPM - JUV COURT PROGRAM MGR          | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                    |                              | JJDG - JUVENILE COURT JUDGE           | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                    |                              | JVCC - JUVENILE COURT CLERK           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | PTJP - PART TIME JUVENILE PROGRAM MGR | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                    |                              | SJPM - SENIOR JUV COURT PROGRAM MGR   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | SRDC - SR DEPUTY CLERK                | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                    |                              | <b>Total</b>                          | <b>13.00</b> | <b>0.00</b> | <b>0.00</b> | <b>13.00</b> | <b>14.00</b> | <b>1.00</b> | <b>0.00</b> | <b>15.00</b> | <b>14.00</b> | <b>1.00</b> | <b>0.00</b> | <b>15.00</b> | <b>14.00</b> | <b>1.00</b> | <b>0.00</b> | <b>15.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                               |                                       | 2024 Budget |      |      |        | 2025 Budget |      |      |        | 2026 Budget |      |      |        | 2027 Budget |      |      |        |
|--------------------|-------------------------------|---------------------------------------|-------------|------|------|--------|-------------|------|------|--------|-------------|------|------|--------|-------------|------|------|--------|
|                    |                               |                                       | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  |
| GENERAL FUND (100) | INDIGENT DEFENSE (2810)       | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | COUI - COUNSELOR/INVESTIGATOR         | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                    |                               | DRID - DIR/INDIGENT DEFENSE           | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | Total                                 | 4.00        | 0.00 | 0.00 | 4.00   | 4.00        | 0.00 | 0.00 | 4.00   | 4.00        | 0.00 | 0.00 | 4.00   | 4.00        | 0.00 | 0.00 | 4.00   |
|                    | SHERIFF ADMINISTRATION (3310) | ACCM - ACCREDITATION MANAGER          | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                    |                               | ACCT - ACCOUNTANT                     | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | ADM3 - ADMINISTRATIVE ASSISTANT III   | 4.00        | 0.00 | 0.00 | 4.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   |
|                    |                               | ADSM - ADMINISTRATIVE SERVICE MANAGER | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | AWRC - ASST WARANTS RECORD COORD      | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | BOAD - BOND ADMINISTRATOR             | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | CAPS - CAPTAIN SHERIFF'S OFFICE       | 12.00       | 0.00 | 0.00 | 12.00  | 13.00       | 0.00 | 0.00 | 13.00  | 13.00       | 0.00 | 0.00 | 13.00  | 9.00        | 0.00 | 0.00 | 9.00   |
|                    |                               | CDRP - CIVILIAN DRONE PILOT           | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | CFCD - CORPORAL FIRST CLASS DEPUTY    | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 47.00       | 0.00 | 0.00 | 47.00  |
|                    |                               | CFDS - CHIEF DEPUTY SHERIFF           | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | CIDC - CRIMINAL INTELLIGENCE DIV COMM | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | CJIS - CRIMINAL JUSTICE INFO SYS OPE  | 8.00        | 0.00 | 0.00 | 8.00   | 9.00        | 0.00 | 0.00 | 9.00   | 9.00        | 0.00 | 0.00 | 9.00   | 9.00        | 0.00 | 0.00 | 9.00   |
|                    |                               | CLK1 - CLERK 1                        | 13.00       | 0.00 | 0.00 | 13.00  | 14.00       | 0.00 | 0.00 | 14.00  | 14.00       | 0.00 | 0.00 | 14.00  | 14.00       | 0.00 | 0.00 | 14.00  |
|                    |                               | CLK2 - CLERK 2                        | 5.00        | 0.00 | 0.00 | 5.00   | 4.00        | 0.00 | 0.00 | 4.00   | 5.00        | 0.00 | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   |
|                    |                               | COOS - COMM OFFICER SHERIFF           | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                    |                               | CORP - CORPORAL                       | 49.00       | 0.00 | 0.00 | 49.00  | 49.00       | 0.00 | 0.00 | 49.00  | 50.00       | 0.00 | 0.00 | 50.00  | 5.00        | 0.00 | 0.00 | 5.00   |
|                    |                               | COSP - COMMUNITY RELATIONS SPECIALIST | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | CRAN - CRIME ANALYST                  | 4.00        | 0.00 | 0.00 | 4.00   | 5.00        | 0.00 | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   |
|                    |                               | CROP - CONTROL ROOM OPERATOR          | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | CSTN - CRIME SCENE TECHNICIAN         | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | DCMS - DETENTION CENTER MAINT SUPVSR  | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                    |                               | DFAN - DIGITAL FORENSIC ANALYST       | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                    |                               | DFCC - DEPUTY FIRST CLASS CERTIFIED   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 113.00      | 0.00 | 0.00 | 113.00 |
|                    |                               | DPTY - DEPUTY - CERTIFIED             | 258.00      | 0.00 | 0.00 | 258.00 | 256.00      | 0.00 | 0.00 | 256.00 | 251.00      | 0.00 | 0.00 | 251.00 | 72.00       | 0.00 | 0.00 | 72.00  |
|                    |                               | EVCU - EVIDENCE CUSTODIAN             | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                               |                                      | 2024 Budget |       |      |       | 2025 Budget |       |      |       | 2026 Budget |       |      |       | 2027 Budget |      |      |       |
|--------------------|-------------------------------|--------------------------------------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|------|------|-------|
|                    |                               |                                      | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT   | SPT  | Total |
| GENERAL FUND (100) | SHERIFF ADMINISTRATION (3310) | EVTC - EVIDENCE TECHNICIAN           | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    |                               | EXA2 - EXECUTIVE ASSISTANT II        | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | FCTH - FORENSIC COMPUTER TECHNICIAN  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                               | FIND - FINANCE MANAGER AGENCY        | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | FSSP - SO FLEET SERVICES SPECIALIST  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                    |                               | FTMG - FLEET MANAGER SO              | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                               | HRAS - HR ASSISTANT                  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                               | HRG - HR GENERALIST                  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | HRMG - HR MANAGER                    | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                               | HRMN - HR MANAGER AGENCY             | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | HRSP - HR SPECIALIST                 | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                               | ICCO - INMATE COURT COORDINATOR      | 2.00        | 0.00  | 0.00 | 2.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  |
|                    |                               | INSM - INFORMATION SYSTEM MANAGER    | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                               | ISS - INMATE SERVICES SPECIAIST      | 9.00        | 0.00  | 0.00 | 9.00  | 8.00        | 0.00  | 0.00 | 8.00  | 11.00       | 0.00  | 0.00 | 11.00 | 10.00       | 0.00 | 0.00 | 10.00 |
|                    |                               | IUMG - INTELLIGENCE UNIT MANAGER     | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                               | LTCS - LT COLONEL SHERIFF            | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | LTFC - LIEUTENANT FIRST CLASS        | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 20.00       | 0.00 | 0.00 | 20.00 |
|                    |                               | LTSH - LIEUTENANT - SHERIFF          | 21.00       | 0.00  | 0.00 | 21.00 | 21.00       | 0.00  | 0.00 | 21.00 | 22.00       | 0.00  | 0.00 | 22.00 | 2.00        | 0.00 | 0.00 | 2.00  |
|                    |                               | MAJS - MAJOR SHERIFF                 | 4.00        | 0.00  | 0.00 | 4.00  | 3.00        | 0.00  | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  | 6.00        | 0.00 | 0.00 | 6.00  |
|                    |                               | MMSP - MULTIMEDIA SPECIALIST         | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | MNSO - MAINTENANCE TECH SO           | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  |
|                    |                               | ORSP - OPEN RECORDS SPECIALIST       | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | PRJC - PROJECTS COORDINATOR          | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                               | PTDF - PT CERTIFIED DEPY FIRST CLASS | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 4.00 | 0.00 | 4.00  |
|                    |                               | PTDP - PT DEPUTY                     | 0.00        | 7.00  | 0.00 | 7.00  | 0.00        | 7.00  | 0.00 | 7.00  | 0.00        | 7.00  | 0.00 | 7.00  | 0.00        | 2.00 | 0.00 | 2.00  |
|                    |                               | PTXG - PT CROSSING GUARD             | 0.00        | 10.00 | 0.00 | 10.00 | 0.00        | 10.00 | 0.00 | 10.00 | 0.00        | 10.00 | 0.00 | 10.00 | 0.00        | 9.00 | 0.00 | 9.00  |
|                    |                               | QTMR - QUARTERMASTER                 | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | RCMG - RECORDS MANAGER               | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | RECO - RECORDS COORDINATOR           | 3.00        | 0.00  | 0.00 | 3.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                               | REMG - RECRUITMENT MANAGER           | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                               |                                       | 2024 Budget   |              |             |               | 2025 Budget   |              |             |               | 2026 Budget   |              |             |               | 2027 Budget   |              |             |               |
|--------------------|-------------------------------|---------------------------------------|---------------|--------------|-------------|---------------|---------------|--------------|-------------|---------------|---------------|--------------|-------------|---------------|---------------|--------------|-------------|---------------|
|                    |                               |                                       | FT            | PT           | SPT         | Total         | FT            | PT           | SPT         | Total         | FT            | PT           | SPT         | Total         | FT            | PT           | SPT         | Total         |
| GENERAL FUND (100) | SHERIFF ADMINISTRATION (3310) | RESP - RECRUITMENT SPECIALIST         | 1.00          | 0.00         | 0.00        | 1.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          |
|                    |                               | RMSM - RECORD SYSTEMS MANAGER         | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | RMSS - RECORD MANAGEMENT SPECIALIST   | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | RTIC - REAL TIME INTEL CNTR ANALYST   | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 2.00          | 0.00         | 0.00        | 2.00          |
|                    |                               | SGFC - SERGEANT FIRST CLASS           | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 37.00         | 0.00         | 0.00        | 37.00         |
|                    |                               | SGTS - SERGEANT SHERIFF               | 41.00         | 0.00         | 0.00        | 41.00         | 41.00         | 0.00         | 0.00        | 41.00         | 40.00         | 0.00         | 0.00        | 40.00         | 4.00          | 0.00         | 0.00        | 4.00          |
|                    |                               | SHER - SHERIFF                        | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | SRAP - SENIOR ACCOUNTS PAYABLE CLERK  | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          |
|                    |                               | SRCL - SENIOR CLERK                   | 4.00          | 0.00         | 0.00        | 4.00          | 4.00          | 0.00         | 0.00        | 4.00          | 3.00          | 0.00         | 0.00        | 3.00          | 4.00          | 0.00         | 0.00        | 4.00          |
|                    |                               | TACS - TAC OFFICER - SHERIFF          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          |
|                    |                               | UDPY - DEPUTY - UNCERTIFIED           | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 69.00         | 0.00         | 0.00        | 69.00         |
|                    |                               | UFCD - DEPUTY FIRST CLASS UNCERTIFIED | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 4.00          | 0.00         | 0.00        | 4.00          |
|                    |                               | VWAD - VICTIM WITNESS ADVOCATE        | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          |
|                    |                               | WROC - WARRANT OFFICE COORDINATOR     | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | <b>Total</b>                          | <b>477.00</b> | <b>17.00</b> | <b>0.00</b> | <b>494.00</b> | <b>477.00</b> | <b>17.00</b> | <b>0.00</b> | <b>494.00</b> | <b>477.00</b> | <b>17.00</b> | <b>0.00</b> | <b>494.00</b> | <b>487.00</b> | <b>15.00</b> | <b>0.00</b> | <b>502.00</b> |
|                    | COUNTY PROBATION (3450)       | ADM2 - ADMINISTRATIVE ASSISTANT II    | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | CPAT - ACCOUNTS TECHNICIAN            | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | CPDT - DRUG TEST TECHNICIAN           | 2.00          | 0.00         | 0.00        | 2.00          | 3.00          | 0.00         | 0.00        | 3.00          | 3.00          | 0.00         | 0.00        | 3.00          | 3.00          | 0.00         | 0.00        | 3.00          |
|                    |                               | CPIC - COURT INTAKE CLERK             | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | CPOS - SWORN COUNTY PROBATION OFFICER | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 0.00          | 0.00         | 0.00        | 0.00          | 2.00          | 0.00         | 0.00        | 2.00          |
|                    |                               | CPPO - COUNTY PROBATION OFFICER       | 9.00          | 0.00         | 0.00        | 9.00          | 10.00         | 0.00         | 0.00        | 10.00         | 11.00         | 0.00         | 0.00        | 11.00         | 8.00          | 0.00         | 0.00        | 8.00          |
|                    |                               | DCPM - DIRECTOR CNTY PROBATION MARSHA | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | DDCP - DEPUTY DIRECTOR CO. PROBATION  | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | OPMG - OPERATIONS MANAGER             | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 0.00          | 0.00         | 0.00        | 0.00          |
|                    |                               | SOPM - SWORN OPERATIONS MANAGER       | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | SRPO - SR COUNTY PROBATION OFFICER    | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                    |                               | <b>Total</b>                          | <b>17.00</b>  | <b>0.00</b>  | <b>0.00</b> | <b>17.00</b>  | <b>20.00</b>  | <b>0.00</b>  | <b>0.00</b> | <b>20.00</b>  | <b>20.00</b>  | <b>0.00</b>  | <b>0.00</b> | <b>20.00</b>  | <b>20.00</b>  | <b>0.00</b>  | <b>0.00</b> | <b>20.00</b>  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                    |                                    |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|--------------------|------------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                    |                                    |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| GENERAL FUND (100) | CORONER (3700)                     | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | CORN - CORONER                        | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | DPCC - DEPUTY CHIEF CORONER           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | PTCN - PT CORNER                      | 0.00        | 6.00 | 0.00 | 6.00  | 0.00        | 6.00 | 0.00 | 6.00  | 0.00        | 5.00 | 0.00 | 5.00  | 0.00        | 5.00 | 0.00 | 5.00  |
|                    |                                    | Total                                 | 2.00        | 6.00 | 0.00 | 8.00  | 2.00        | 6.00 | 0.00 | 8.00  | 3.00        | 5.00 | 0.00 | 8.00  | 3.00        | 5.00 | 0.00 | 8.00  |
|                    | ANIMAL SHELTER (3915)              | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                    | ANIS - A-SHELTER INTAKE SUPER         | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | ANS1 - ANIMAL SUPPORT SPEC 1          | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                    | ANS2 - ANIMAL SUPPORT SPEC 2          | 11.00       | 0.00 | 0.00 | 11.00 | 11.00       | 0.00 | 0.00 | 11.00 | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                    | ANS3 - ANIMAL SUPPORT SPECIALIST 3    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 12.00       | 0.00 | 0.00 | 12.00 | 15.00       | 0.00 | 0.00 | 15.00 |
|                    |                                    | ANVT - VETERINARY TECHNICIAN          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | ASDI - ASSISTANT SHELTER DIRECTOR     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                    | CRCR - COMMUNITY RESOURCES COODINATOR | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                    | DDAS - DEPUTY DIRECTOR ANIMAL SHELTER | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | DRAS - DIRECTOR - ANIMAL SHELTER      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | PTAS - PT ANIMAL SUPPORT SPEC 1       | 0.00        | 2.00 | 0.00 | 2.00  | 0.00        | 2.00 | 0.00 | 2.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    |                                    | SUPV - SUPERVISOR                     | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | Total                                 | 17.00       | 2.00 | 0.00 | 19.00 | 18.00       | 2.00 | 0.00 | 20.00 | 19.00       | 0.00 | 0.00 | 19.00 | 20.00       | 0.00 | 0.00 | 20.00 |
|                    | EMERGENCY MANAGEMENT AGENCY (3920) | DDEM - DEPUTY DIRECTOR EMA            | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | DEMA - DIRECTOR EMG MGMT AGENCY       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | EMAS - EMA SPECIALIST                 | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | Total                                 | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  |
|                    | RADIO COMMUNICATIONS (3970)        | RCS - RADIO COMMUNICATION SPECIALIST  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                    |                                    | Total                                 | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                                  |                                    |                                      | 2024 Budget |       |       |        | 2025 Budget |       |       |         | 2026 Budget |       |       |         | 2027 Budget |       |       |         |
|----------------------------------|------------------------------------|--------------------------------------|-------------|-------|-------|--------|-------------|-------|-------|---------|-------------|-------|-------|---------|-------------|-------|-------|---------|
|                                  |                                    |                                      | FT          | PT    | SPT   | Total  | FT          | PT    | SPT   | Total   | FT          | PT    | SPT   | Total   | FT          | PT    | SPT   | Total   |
| GENERAL FUND (100)               | PUBLIC WORKS (4100)                | ADM3 - ADMINISTRATIVE ASSISTANT III  | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | DRRB - DIRECTOR PUBLIC WORKS         | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | EO01 - EQUIPMENT OPERATOR I          | 2.00        | 0.00  | 0.00  | 2.00   | 2.00        | 0.00  | 0.00  | 2.00    | 2.00        | 0.00  | 0.00  | 2.00    | 2.00        | 0.00  | 0.00  | 2.00    |
|                                  |                                    | EO02 - EQUIPMENT OPERATOR II         | 4.00        | 0.00  | 0.00  | 4.00   | 4.00        | 0.00  | 0.00  | 4.00    | 4.00        | 0.00  | 0.00  | 4.00    | 4.00        | 0.00  | 0.00  | 4.00    |
|                                  |                                    | LB - LABORER                         | 17.00       | 0.00  | 0.00  | 17.00  | 17.00       | 0.00  | 0.00  | 17.00   | 17.00       | 0.00  | 0.00  | 17.00   | 17.00       | 0.00  | 0.00  | 17.00   |
|                                  |                                    | LDO2 - LEAD OPERATOR 2               | 3.00        | 0.00  | 0.00  | 3.00   | 3.00        | 0.00  | 0.00  | 3.00    | 4.00        | 0.00  | 0.00  | 4.00    | 4.00        | 0.00  | 0.00  | 4.00    |
|                                  |                                    | LDOP - LEAD OPERATOR                 | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 0.00        | 0.00  | 0.00  | 0.00    | 0.00        | 0.00  | 0.00  | 0.00    |
|                                  |                                    | MGRB - MANAGER PUBLIC WORKS          | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | OMRB - OPERATIONS MGR PUBLIC WORKS   | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | SMTH - SIGN AND MARKING TECHNICIAN   | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | STRB - PT SEASONAL PUBLIC WORKS      | 0.00        | 0.00  | 10.00 | 10.00  | 0.00        | 0.00  | 10.00 | 10.00   | 0.00        | 0.00  | 10.00 | 10.00   | 0.00        | 0.00  | 10.00 | 10.00   |
|                                  |                                    | SURB - SUPERVISOR PUBLIC WORKS       | 3.00        | 0.00  | 0.00  | 3.00   | 3.00        | 0.00  | 0.00  | 3.00    | 3.00        | 0.00  | 0.00  | 3.00    | 3.00        | 0.00  | 0.00  | 3.00    |
|                                  |                                    | TR02 - TRUCK DRIVER II               | 7.00        | 0.00  | 0.00  | 7.00   | 7.00        | 0.00  | 0.00  | 7.00    | 7.00        | 0.00  | 0.00  | 7.00    | 7.00        | 0.00  | 0.00  | 7.00    |
|                                  |                                    | Total                                | 42.00       | 0.00  | 10.00 | 52.00  | 42.00       | 0.00  | 10.00 | 52.00   | 42.00       | 0.00  | 10.00 | 52.00   | 42.00       | 0.00  | 10.00 | 52.00   |
|                                  | COMMUNITY SERVICES AGENCY (5500)   | CSAD - COMMUNITY SERVICES AGENCY DIR | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | Total                                | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  | Total                              |                                      | 905.75      | 63.00 | 11.00 | 979.75 | 930.75      | 74.00 | 15.00 | 1019.75 | 932.70      | 73.00 | 15.00 | 1020.70 | 946.10      | 62.00 | 22.00 | 1030.10 |
| UNINCORPORATED COUNTY SVCS (150) | DEVELOPMENT SERVICES CENTER (1516) | DSR - DEVELOPMENT SERVICES REP       | 4.00        | 0.00  | 0.00  | 4.00   | 4.00        | 0.00  | 0.00  | 4.00    | 4.00        | 0.00  | 0.00  | 4.00    | 4.00        | 0.00  | 0.00  | 4.00    |
|                                  |                                    | LDSR - LEAD DEVELOPMENT SERVICES REP | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | MRDS - MANAGER DEVELOPMENT SERVICES  | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | Total                                | 6.00        | 0.00  | 0.00  | 6.00   | 6.00        | 0.00  | 0.00  | 6.00    | 6.00        | 0.00  | 0.00  | 6.00    | 6.00        | 0.00  | 0.00  | 6.00    |
|                                  | GIS MAPPING DEPT (1536)            | GISA - GIS ANALYST                   | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | GISM - GIS - MAPPING MANAGER         | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | GIST - GIS TECHNICIAN                | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                  |                                    | Total                                | 3.00        | 0.00  | 0.00  | 3.00   | 3.00        | 0.00  | 0.00  | 3.00    | 3.00        | 0.00  | 0.00  | 3.00    | 3.00        | 0.00  | 0.00  | 3.00    |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                                  |                               |                                     | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|----------------------------------|-------------------------------|-------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                                  |                               |                                     | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| UNINCORPORATED COUNTY SVCS (150) | MAGISTRATE COURT (2400)       | ADM3 - ADMINISTRATIVE ASSISTANT III | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | AMJG - ASSOCIATE MAG. JUDGE         | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | CAMJ - CHIEF ASSOCIATE MAG. JUDGE   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | CMJG - CHIEF MAGISTRATE JUDGE       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | PTJD - PT JUDGE                     | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  |
|                                  |                               | Total                               | 4.00        | 7.00 | 0.00 | 11.00 | 4.00        | 7.00 | 0.00 | 11.00 | 4.00        | 7.00 | 0.00 | 11.00 | 4.00        | 7.00 | 0.00 | 11.00 |
|                                  | ANIMAL CONTROL (3910)         | ACSG - ANIMAL CONTROL SERGEANT      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | ANCO - ANIMAL CONTROL OFFICER       | 8.00        | 0.00 | 0.00 | 8.00  | 8.00        | 0.00 | 0.00 | 8.00  | 9.00        | 0.00 | 0.00 | 9.00  | 9.00        | 0.00 | 0.00 | 9.00  |
|                                  |                               | Total                               | 9.00        | 0.00 | 0.00 | 9.00  | 9.00        | 0.00 | 0.00 | 9.00  | 10.00       | 0.00 | 0.00 | 10.00 | 10.00       | 0.00 | 0.00 | 10.00 |
|                                  | STORMWATER ENGINEERING (4252) | COEN - COUNTY ENGINEER              | 0.76        | 0.00 | 0.00 | 0.76  | 0.76        | 0.00 | 0.00 | 0.76  | 0.76        | 0.00 | 0.00 | 0.76  | 0.76        | 0.00 | 0.00 | 0.76  |
|                                  |                               | SRSI - SR STORM WATER INSPECTOR     | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | SWCO - STORMWATER COORDINATOR       | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                  |                               | SWEN - STORMWATER ENGINEER          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | SWIN - STORMWATER INSP              | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                  |                               | SWTC - STORMWATER TECHNICIAN        | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | Total                               | 5.76        | 0.00 | 0.00 | 5.76  | 5.76        | 0.00 | 0.00 | 5.76  | 5.76        | 0.00 | 0.00 | 5.76  | 5.76        | 0.00 | 0.00 | 5.76  |
|                                  | DEVELOPMENT INSPECTION (4270) | COTD - CNTY TRANSPORTATION DIRECTOR | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | ENAT - ENGINEERING ASSISTANT        | 2.00        | 0.00 | 0.00 | 2.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | PCET - PRECONST ENG TRANSPORTATION  | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | TSSU - TRAFFIC SIGNAL SUPERVISOR    | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                  |                               | Total                               | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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|                                  |                             |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|----------------------------------|-----------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                                  |                             |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| UNINCORPORATED COUNTY SVCS (150) | ENGINEERING (4271)          | ADM3 - ADMINISTRATIVE ASSISTANT III   | 0.75         | 0.00        | 0.00        | 0.75         | 0.75         | 0.00        | 0.00        | 0.75         | 0.75         | 0.00        | 0.00        | 0.75         | 0.75         | 0.00        | 0.00        | 0.75         |
|                                  |                             | ARBO - ARBORIST                       | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                  |                             | CDAD - COMMUNITY DEV AGENCY DIR       | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         |
|                                  |                             | DVIM - DEVELOPMENT INSPECTION MANAGER | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                  |                             | DVIN - DEVELOPMENT INSPECTOR          | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                                  |                             | DVPD - DEVELOPMENT PROJECTS DIRECTOR  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                  |                             | EXA2 - EXECUTIVE ASSISTANT II         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                  |                             | OMEG - OPERATION MGR ENGINEERING DEPT | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                  |                             | PTIN - PT INTERN                      | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                                  |                             | RECP - RECEPTIONIST                   | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                  |                             | SRAR - SENIOR ARBORIST                | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                  |                             | SRDI - SR DEVELOPMENT INSPECTOR       | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                  |                             | <b>Total</b>                          | <b>9.25</b>  | <b>2.00</b> | <b>0.00</b> | <b>11.25</b> | <b>9.25</b>  | <b>2.00</b> | <b>0.00</b> | <b>11.25</b> | <b>10.25</b> | <b>1.00</b> | <b>0.00</b> | <b>11.25</b> | <b>9.25</b>  | <b>1.00</b> | <b>0.00</b> | <b>10.25</b> |
|                                  | RECYCLING CENTER (4540)     | PTRE - PT RECYCLING                   | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                  |                             | RECS - RECYCLING CENTER MANAGER       | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                  |                             | REOP - RECYCLING OPERATOR             | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                                  |                             | <b>Total</b>                          | <b>3.00</b>  | <b>2.00</b> | <b>0.00</b> | <b>5.00</b>  | <b>4.00</b>  | <b>1.00</b> | <b>0.00</b> | <b>5.00</b>  | <b>4.00</b>  | <b>2.00</b> | <b>0.00</b> | <b>6.00</b>  | <b>5.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>5.00</b>  |
|                                  | BUILDING INSPECTIONS (7220) | BLDC - BLDG INSP - COMMERCIAL         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                  |                             | BLDI - BUILDING INSPECTOR             | 6.00         | 0.00        | 0.00        | 6.00         | 6.00         | 0.00        | 0.00        | 6.00         | 6.00         | 0.00        | 0.00        | 6.00         | 6.00         | 0.00        | 0.00        | 6.00         |
|                                  |                             | COPR - COMMERCIAL PLAN REVIEW         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                  |                             | DBO - DEPUTY BUILDING OFFICIAL        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                  |                             | DRBD - DIRECTOR BUILD/DEVELOP SERVICE | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                  |                             | PTBI - PART TIME BUILDING INSPECTOR   | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                                  |                             | SRBI - SENIOR BUILDING INSPECTOR      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                  |                             | <b>Total</b>                          | <b>11.00</b> | <b>1.00</b> | <b>0.00</b> | <b>12.00</b> | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> | <b>11.00</b> | <b>1.00</b> | <b>0.00</b> | <b>12.00</b> | <b>11.00</b> | <b>1.00</b> | <b>0.00</b> | <b>12.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                                     |                                  |                                       | 2024 Budget |       |      |       | 2025 Budget |       |      |       | 2026 Budget |       |      |       | 2027 Budget |      |      |       |
|-------------------------------------|----------------------------------|---------------------------------------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|------|------|-------|
|                                     |                                  |                                       | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT   | SPT  | Total |
| UNINCORPORATED COUNTY SVCS (150)    | PLANNING AND ZONING (7410)       | ARBO - ARBORIST                       | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | DDPZ - DPTY DIRECTOR P&Z              | 0.90        | 0.00  | 0.00 | 0.90  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.90        | 0.00 | 0.00 | 0.90  |
|                                     |                                  | DPLU - DIRECTOR PLANNING & ZONING     | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | PLDM - PLANNING DIVISION MANAGER      | 0.00        | 0.00  | 0.00 | 0.00  | 0.90        | 0.00  | 0.00 | 0.90  | 0.90        | 0.00  | 0.00 | 0.90  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                     |                                  | PLNR - PLANNER                        | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 3.00        | 0.00 | 0.00 | 3.00  |
|                                     |                                  | PRPL - PRINCIPAL PLANNER              | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                     |                                  | PZCC - CODE COMPLIANCE INSPECTOR      | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                     |                                  | PZTC - PLANNING/ZONING TECHNICIAN     | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | SPZC - SR CODE COMPLIANCE INSPECTOR   | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | SRPL - SENIOR PLANNER                 | 2.00        | 0.00  | 0.00 | 2.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | ZADM - ZONING DIVISION MANAGER        | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | Total                                 | 8.90        | 0.00  | 0.00 | 8.90  | 8.90        | 0.00  | 0.00 | 8.90  | 8.90        | 0.00  | 0.00 | 8.90  | 9.90        | 0.00 | 0.00 | 9.90  |
|                                     | CODE ENFORCEMENT (7450)          | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | CAPM - CAPTAIN MARSHAL                | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | CMED - CHIEF MARSHAL                  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                     |                                  | DPCM - DPTY CHIEF MARSHAL             | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | DPMS - DEPUTY MARSHAL (CERT)          | 10.00       | 0.00  | 0.00 | 10.00 | 11.00       | 0.00  | 0.00 | 11.00 | 11.00       | 0.00  | 0.00 | 11.00 | 11.00       | 0.00 | 0.00 | 11.00 |
|                                     |                                  | EXA2 - EXECUTIVE ASSISTANT II         | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | LTCE - LIEUTENANT MARSHAL             | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                     |                                  | PSAD - PUBLIC SERVICES AGENCY DIRECTO | 0.50        | 0.00  | 0.00 | 0.50  | 0.50        | 0.00  | 0.00 | 0.50  | 0.50        | 0.00  | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
|                                     |                                  | SGTM - SERGEANT MARSHALL              | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                     |                                  | Total                                 | 17.50       | 0.00  | 0.00 | 17.50 | 17.50       | 0.00  | 0.00 | 17.50 | 17.50       | 0.00  | 0.00 | 17.50 | 17.50       | 0.00 | 0.00 | 17.50 |
|                                     | Total                            |                                       | 81.41       | 12.00 | 0.00 | 93.41 | 82.41       | 10.00 | 0.00 | 92.41 | 84.41       | 11.00 | 0.00 | 95.41 | 85.41       | 9.00 | 0.00 | 94.41 |
| NAT'L OPIOD SETTLEMENT (NOSA) (213) | DRUG ACCOUNTABILITY COURT (2151) | CASE - CASE MANAGER COURTS            | 0.24        | 0.00  | 0.00 | 0.24  | 1.24        | 0.00  | 0.00 | 1.24  | 0.24        | 0.00  | 0.00 | 0.24  | 0.24        | 0.00 | 0.00 | 0.24  |
|                                     |                                  | DOTS - DIRECTOR OF TREATMENT SERVICES | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     |                                  | Total                                 | 0.24        | 0.00  | 0.00 | 0.24  | 1.24        | 0.00  | 0.00 | 1.24  | 1.24        | 0.00  | 0.00 | 1.24  | 1.24        | 0.00 | 0.00 | 1.24  |
|                                     | Total                            |                                       | 0.24        | 0.00  | 0.00 | 0.24  | 1.24        | 0.00  | 0.00 | 1.24  | 1.24        | 0.00  | 0.00 | 1.24  | 1.24        | 0.00 | 0.00 | 1.24  |



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                                          |                                   |                                             | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|------------------------------------------|-----------------------------------|---------------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                                          |                                   |                                             | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| EMERGENCY 911<br>TELEPHONE<br>FUND (215) | EMERGENCY 911<br>TELEPHONE (3800) | ACCM - ACCREDITATION<br>MANAGER             | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | ADM3 - ADMINISTRATIVE<br>ASSISTANT III      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | CADM - CAD MANAGER<br>E911                  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | CO01 - COMMUNICATION<br>OFFICER             | 28.00       | 0.00 | 0.00 | 28.00 | 26.00       | 0.00 | 0.00 | 26.00 | 24.00       | 0.00 | 0.00 | 24.00 | 21.00       | 0.00 | 0.00 | 21.00 |
|                                          |                                   | COOF - CTO/COMMUN<br>TRAINING OFFICERS      | 7.00        | 0.00 | 0.00 | 7.00  | 7.00        | 0.00 | 0.00 | 7.00  | 10.00       | 0.00 | 0.00 | 10.00 | 13.00       | 0.00 | 0.00 | 13.00 |
|                                          |                                   | COSU -<br>COMMUNICATIONS<br>SUPERVISOR      | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  | 5.00        | 0.00 | 0.00 | 5.00  |
|                                          |                                   | D911 - DIRECTOR/E911                        | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | DPDI - DEPUTY<br>DIRECTOR E911              | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                          |                                   | LCOO - LEAD<br>COMMUNICATION<br>OFFICER     | 3.00        | 0.00 | 0.00 | 3.00  | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  | 4.00        | 0.00 | 0.00 | 4.00  |
|                                          |                                   | OPM - OPERATION<br>MANAGER                  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                          |                                   | OPMG - OPERATIONS<br>MANAGER                | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | PSAD - PUBLIC<br>SERVICES AGENCY<br>DIRECTO | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
|                                          |                                   | PTE9 - PART TIME E911                       | 0.00        | 5.00 | 0.00 | 5.00  | 0.00        | 5.00 | 0.00 | 5.00  | 0.00        | 5.00 | 0.00 | 5.00  | 0.00        | 5.00 | 0.00 | 5.00  |
|                                          |                                   | QAS - QUALITY<br>ASSURANCE SPECIALIST       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | RECO - RECORDS<br>COORDINATOR               | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | SCO - SR<br>COMMUNICATION<br>OFFICER        | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | TCOO - TRAINING<br>MANAGER E911             | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | Total                                       | 53.50       | 5.00 | 0.00 | 58.50 | 53.50       | 5.00 | 0.00 | 58.50 | 54.50       | 5.00 | 0.00 | 59.50 | 54.50       | 5.00 | 0.00 | 59.50 |
|                                          | EMERGENCY 911<br>TELEPHONE (3970) | RTDR - RADIO<br>TECHNOLOGY DIRECTOR         | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | Total                                       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          |                                   | Total                                       | 54.50       | 5.00 | 0.00 | 59.50 | 54.50       | 5.00 | 0.00 | 59.50 | 55.50       | 5.00 | 0.00 | 60.50 | 55.50       | 5.00 | 0.00 | 60.50 |

## CHEROKEE COUNTY BOARD OF COMMISSIONERS ALL FUNDS 2027 HEADCOUNT

|                            |                      |                                        | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |       |      |       |
|----------------------------|----------------------|----------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|-------|------|-------|
|                            |                      |                                        | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT    | SPT  | Total |
| SENIOR SERVICES FUND (221) | SENIOR CENTER (5520) | ADMA - ADMINISTRATIVE ASSISTANT I      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | ASDI - ASSIST DIRECTOR SR C            | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | BVCO - BUDGET VOUCHER COORDINATOR      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | CMCO - CONGREGATE MEALS COODINATOR     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | CQA - COMPLIANCE & QLTY ASSURANCE      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | CSMG - CASE MANAGER SR CENTER          | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00  | 0.00 | 3.00  |
|                            |                      | DRSS - DIRECTOR - SENIOR SERVICES      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | HDMS - HDM SUPERVISOR/VOLUNTEE R COORD | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | HOMA - HOMEMAKER AIDE                  | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00  | 0.00 | 4.00  |
|                            |                      | HOMS - HOMEMAKER SUPERVISOR            | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | IACD - I&A COORDINATOR                 | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | IACR - I&A CAREGIVER                   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | MOWA - MEALS ON WHEELS ASSISTANT       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | PMSS - PROGRAM MANAGER SENIOR SVCS     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | PTCM - PT CASE MANAGER                 | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  |
|                            |                      | PTS1 - PT SENIOR SERVICES              | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 8.00 | 0.00 | 8.00  | 0.00        | 8.00 | 0.00 | 8.00  | 0.00        | 10.00 | 0.00 | 10.00 |
|                            |                      | RCOO - RESOURCE COOD                   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | SCNM - CLIENT NEEDS MANAGER            | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | SRAC - SR. ROAMERS ACTIVITIES COORDIN  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | SSAA - SENIOR CENTER ACTIVITIES ASSIS  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                            |                      | SSAC - SENIOR SERVICES ACTIVITIES COOR | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | Total                                  | 23.00       | 8.00 | 0.00 | 31.00 | 24.00       | 9.00 | 0.00 | 33.00 | 24.00       | 9.00 | 0.00 | 33.00 | 23.00       | 11.00 | 0.00 | 34.00 |
|                            | Total                |                                        | 23.00       | 8.00 | 0.00 | 31.00 | 24.00       | 9.00 | 0.00 | 33.00 | 24.00       | 9.00 | 0.00 | 33.00 | 23.00       | 11.00 | 0.00 | 34.00 |
| PARKS AND RECREATION (225) | CRPA ADMIN (6110)    | ADD - ADMINISTRATIVE DIVISION DIRECT   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | DRRP - DIRECTOR - REC & PARKS          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | OFCO - OFFICE COORDINATOR              | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | PTP1 - PART TIME PARKS 1               | 0.00        | 5.00 | 0.00 | 5.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  |
|                            |                      | RCCO - RECREATION COORDINATOR          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                            |                      | Total                                  | 4.00        | 5.00 | 0.00 | 9.00  | 4.00        | 1.00 | 0.00 | 5.00  | 4.00        | 1.00 | 0.00 | 5.00  | 4.00        | 1.00  | 0.00 | 5.00  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                            |                       |                                       | 2024 Budget |               |             |               | 2025 Budget |               |             |               | 2026 Budget |               |             |               | 2027 Budget |               |             |               |
|----------------------------|-----------------------|---------------------------------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|
|                            |                       |                                       | FT          | PT            | SPT         | Total         | FT          | PT            | SPT         | Total         | FT          | PT            | SPT         | Total         | FT          | PT            | SPT         | Total         |
| PARKS AND RECREATION (225) | CRPA PROGRAMS (6120)  | PTBD - PART-TIME BUS DRIVER           | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          |
|                            |                       | PTP1 - PART TIME PARKS 1              | 0.00        | 54.00         | 0.00        | 54.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         |
|                            |                       | PTP4 - PART TIME PARKS 4              | 0.00        | 26.00         | 0.00        | 26.00         | 0.00        | 22.00         | 0.00        | 22.00         | 0.00        | 22.00         | 0.00        | 22.00         | 0.00        | 22.00         | 0.00        | 22.00         |
|                            |                       | PTP5 - PART TIME PARKS 5              | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          |
|                            |                       | PTRP - PT REC/PARK                    | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          |
|                            |                       | RCCO - RECREATION COORDINATOR         | 4.00        | 0.00          | 0.00        | 4.00          | 4.00        | 0.00          | 0.00        | 4.00          | 3.00        | 0.00          | 0.00        | 3.00          | 2.00        | 0.00          | 0.00        | 2.00          |
|                            |                       | REDD - RECREATION DIVISION DIRECTOR   | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                            |                       | SRRC - SR RECREATION COORDINATOR      | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                            |                       | <b>Total</b>                          | <b>5.00</b> | <b>93.00</b>  | <b>0.00</b> | <b>98.00</b>  | <b>5.00</b> | <b>93.00</b>  | <b>0.00</b> | <b>98.00</b>  | <b>4.00</b> | <b>93.00</b>  | <b>0.00</b> | <b>97.00</b>  | <b>4.00</b> | <b>93.00</b>  | <b>0.00</b> | <b>97.00</b>  |
|                            | AQUATIC CENTER (6124) | ACAC - AQUATICS COORDINATOR           | 2.00        | 0.00          | 0.00        | 2.00          | 2.00        | 0.00          | 0.00        | 2.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                            |                       | ACAM - AQUATICS MGR                   | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 2.00        | 0.00          | 0.00        | 2.00          |
|                            |                       | FMSA - FACILITIES MAINTENANCE SUPERVI | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 0.00        | 0.00          | 0.00        | 0.00          |
|                            |                       | FOCA - FACILITY OPERATIONS COORDINATO | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                            |                       | PT11 - PART TIME PARKS 11             | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          |
|                            |                       | PTJT - PT FACILITIES MAINTENANCE      | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          |
|                            |                       | PTP1 - PART TIME PARKS 1              | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         |
|                            |                       | PTP4 - PART TIME PARKS 4              | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         |
|                            |                       | PTP6 - PART TIME PARKS 6              | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          |
|                            |                       | SRAQ - SR AQUATICS COORDINATOR        | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                            |                       | <b>Total</b>                          | <b>5.00</b> | <b>114.00</b> | <b>0.00</b> | <b>119.00</b> | <b>5.00</b> | <b>114.00</b> | <b>0.00</b> | <b>119.00</b> | <b>5.00</b> | <b>114.00</b> | <b>0.00</b> | <b>119.00</b> | <b>5.00</b> | <b>114.00</b> | <b>0.00</b> | <b>119.00</b> |
|                            | CRPA ATHLETICS (6130) | ATCO - ATHLETIC COORDINATOR           | 5.00        | 0.00          | 0.00        | 5.00          | 4.00        | 0.00          | 0.00        | 4.00          | 4.00        | 0.00          | 0.00        | 4.00          | 4.00        | 0.00          | 0.00        | 4.00          |
|                            |                       | ATDD - ATHLETICS DIVISION DIRECTOR    | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                            |                       | ATMG - ATHLETIC MANAGER               | 0.00        | 0.00          | 0.00        | 0.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                            |                       | PTP1 - PART TIME PARKS 1              | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 60.00         | 0.00        | 60.00         | 0.00        | 60.00         | 0.00        | 60.00         |
|                            |                       | PTP5 - PART TIME PARKS 5              | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          |
|                            |                       | PTRP - PT REC/PARK                    | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          |
|                            |                       | <b>Total</b>                          | <b>6.00</b> | <b>61.00</b>  | <b>0.00</b> | <b>67.00</b>  | <b>6.00</b> | <b>61.00</b>  | <b>0.00</b> | <b>67.00</b>  | <b>6.00</b> | <b>61.00</b>  | <b>0.00</b> | <b>67.00</b>  | <b>6.00</b> | <b>61.00</b>  | <b>0.00</b> | <b>67.00</b>  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                            |                                |                                        | 2024 Budget  |               |             |               | 2025 Budget  |               |             |               | 2026 Budget  |               |             |               | 2027 Budget  |               |             |               |
|----------------------------|--------------------------------|----------------------------------------|--------------|---------------|-------------|---------------|--------------|---------------|-------------|---------------|--------------|---------------|-------------|---------------|--------------|---------------|-------------|---------------|
|                            |                                |                                        | FT           | PT            | SPT         | Total         | FT           | PT            | SPT         | Total         | FT           | PT            | SPT         | Total         | FT           | PT            | SPT         | Total         |
| PARKS AND RECREATION (225) | PARKS FACILITIES (6149)        | FCMT - FACILITIES MAINTENANCE TECH     | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | FOCA - FACILITY OPERATIONS COORDINATOR | 2.00         | 0.00          | 0.00        | 2.00          | 2.00         | 0.00          | 0.00        | 2.00          | 2.00         | 0.00          | 0.00        | 2.00          | 2.00         | 0.00          | 0.00        | 2.00          |
|                            |                                | PFDR - PARKS FACILITY DIVISION DIR     | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | PFMG - PARKS/FACILITIES MANAGER        | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | PKWR - PARKS WORKER                    | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          |
|                            |                                | PTJT - PT FACILITIES MAINTENANCE       | 0.00         | 2.00          | 0.00        | 2.00          | 0.00         | 2.00          | 0.00        | 2.00          | 0.00         | 2.00          | 0.00        | 2.00          | 0.00         | 2.00          | 0.00        | 2.00          |
|                            |                                | PTP1 - PART TIME PARKS 1               | 0.00         | 9.00          | 0.00        | 9.00          | 0.00         | 13.00         | 0.00        | 13.00         | 0.00         | 13.00         | 0.00        | 13.00         | 0.00         | 12.00         | 0.00        | 12.00         |
|                            |                                | PTP4 - PART TIME PARKS 4               | 0.00         | 6.00          | 0.00        | 6.00          | 0.00         | 6.00          | 0.00        | 6.00          | 0.00         | 6.00          | 0.00        | 6.00          | 0.00         | 7.00          | 0.00        | 7.00          |
|                            |                                | <b>Total</b>                           | <b>4.00</b>  | <b>17.00</b>  | <b>0.00</b> | <b>21.00</b>  | <b>5.00</b>  | <b>21.00</b>  | <b>0.00</b> | <b>26.00</b>  | <b>5.00</b>  | <b>21.00</b>  | <b>0.00</b> | <b>26.00</b>  | <b>5.00</b>  | <b>21.00</b>  | <b>0.00</b> | <b>26.00</b>  |
|                            | CRPA MAINTENANCE (6220)        | CRWL - CREW LEADER/CRPA                | 3.00         | 0.00          | 0.00        | 3.00          | 3.00         | 0.00          | 0.00        | 3.00          | 3.00         | 0.00          | 0.00        | 3.00          | 3.00         | 0.00          | 0.00        | 3.00          |
|                            |                                | EMPR - EQUIPMENT MECHANIC PARKS        | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | PKMR - PARKS MANAGER                   | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | PKWR - PARKS WORKER                    | 19.00        | 0.00          | 0.00        | 19.00         | 19.00        | 0.00          | 0.00        | 19.00         | 15.00        | 0.00          | 0.00        | 15.00         | 15.00        | 0.00          | 0.00        | 15.00         |
|                            |                                | PMDD - PARK MAINTENANCE DIVISION DIRE  | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | PSCO - PARK SERVICES COORDINATOR       | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | PTRP - PT REC/PARK                     | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          |
|                            |                                | TURF - TURF SPECIALIST                 | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | <b>Total</b>                           | <b>27.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>28.00</b>  | <b>27.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>28.00</b>  | <b>23.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>24.00</b>  | <b>23.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>24.00</b>  |
|                            | PARKS NATURAL RESOURCES (6240) | CRWL - CREW LEADER/CRPA                | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          | 2.00         | 0.00          | 0.00        | 2.00          | 2.00         | 0.00          | 0.00        | 2.00          |
|                            |                                | PKWR - PARKS WORKER                    | 0.00         | 0.00          | 0.00        | 0.00          | 2.00         | 0.00          | 0.00        | 2.00          | 4.00         | 0.00          | 0.00        | 4.00          | 4.00         | 0.00          | 0.00        | 4.00          |
|                            |                                | RCCO - RECREATION COORDINATOR          | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | REDD - RECREATION DIVISION DIRECTOR    | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                            |                                | <b>Total</b>                           | <b>0.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b>   | <b>2.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>2.00</b>   | <b>8.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>8.00</b>   | <b>8.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>8.00</b>   |
|                            | <b>Total</b>                   |                                        | <b>51.00</b> | <b>291.00</b> | <b>0.00</b> | <b>342.00</b> | <b>54.00</b> | <b>291.00</b> | <b>0.00</b> | <b>345.00</b> | <b>55.00</b> | <b>291.00</b> | <b>0.00</b> | <b>346.00</b> | <b>55.00</b> | <b>291.00</b> | <b>0.00</b> | <b>346.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                                     |                                |                                       | 2024 Budget |      |      |       | 2025 Budget |       |      |       | 2026 Budget |       |      |       | 2027 Budget |       |      |       |
|-------------------------------------|--------------------------------|---------------------------------------|-------------|------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|
|                                     |                                |                                       | FT          | PT   | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total |
| AMERICAN RESCUE PLAN ACT 2021 (232) | FINANCE (1510)                 | GRMG - GRANT MANAGER                  | 0.70        | 0.00 | 0.00 | 0.70  | 0.70        | 0.00  | 0.00 | 0.70  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | Total                                 | 0.70        | 0.00 | 0.00 | 0.70  | 0.70        | 0.00  | 0.00 | 0.70  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     | COURT ADMINISTRATION (2100)    | CTR1 - COURT REPORTER1                | 3.00        | 0.00 | 0.00 | 3.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | Total                                 | 3.00        | 0.00 | 0.00 | 3.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     | CLERK OF SUPERIOR COURT (2180) | DPCL - DEPUTY CLERK                   | 4.00        | 0.00 | 0.00 | 4.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | Total                                 | 4.00        | 0.00 | 0.00 | 4.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     | DISTRICT ATTORNEY (2200)       | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | ASDA - ASSISTANT DA                   | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | DADA - DPTY CHIEF ASST DISTRICT ATTOR | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | INVS - INVESTIGATOR                   | 3.00        | 0.00 | 0.00 | 3.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | SRAD - SENIOR ASSISTANT DA            | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | VWAD - VICTIM WITNESS ADVOCATE        | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | Total                                 | 11.00       | 0.00 | 0.00 | 11.00 | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     | COUNTY PROBATION (3450)        | CPDT - DRUG TEST TECHNICIAN           | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | CPPO - COUNTY PROBATION OFFICER       | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | Total                                 | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     | Total                          |                                       | 20.70       | 0.00 | 0.00 | 20.70 | 0.70        | 0.00  | 0.00 | 0.70  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
| TRANSPORTATION FUND (240)           | CATS (5541)                    | ADMA - ADMINISTRATIVE ASSISTANT I     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                                     |                                | BDVR - SHUTTLE BUS DRIVER             | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00  | 0.00 | 13.00 | 13.00       | 0.00  | 0.00 | 13.00 | 13.00       | 0.00  | 0.00 | 13.00 |
|                                     |                                | DCAT - DIRECTOR CATS TRANSIT          | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                                     |                                | DISP - DISPATCHER                     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|                                     |                                | DPYD - DPTY DIRECTOR CATS TRANSPORTAT | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  |
|                                     |                                | OPMG - DIRECTOR CATS TRANSIT          | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | PTC - PT COMPLIANCE OFFICER           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  |
|                                     |                                | PTIN - PT INTERN                      | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|                                     |                                | PTSB - PART-TIME SHUTTLE BUS DRIVER   | 0.00        | 8.00 | 0.00 | 8.00  | 0.00        | 10.00 | 0.00 | 10.00 | 0.00        | 10.00 | 0.00 | 10.00 | 0.00        | 10.00 | 0.00 | 10.00 |
|                                     |                                | PTTD - PART-TIME DISPATCHER           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  |
|                                     |                                | Total                                 | 18.00       | 9.00 | 0.00 | 27.00 | 18.00       | 12.00 | 0.00 | 30.00 | 18.00       | 12.00 | 0.00 | 30.00 | 18.00       | 12.00 | 0.00 | 30.00 |
|                                     | Total                          |                                       | 18.00       | 9.00 | 0.00 | 27.00 | 18.00       | 12.00 | 0.00 | 30.00 | 18.00       | 12.00 | 0.00 | 30.00 | 18.00       | 12.00 | 0.00 | 30.00 |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                             |                                       |                                         | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|-----------------------------|---------------------------------------|-----------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                             |                                       |                                         | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| MULTIPLE GRANT FUND (250)   | COURT ADMINISTRATION (2100)           | MEDT - MEDIATOR PRE-TRIAL ADMIN         | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                             |                                       | Total                                   | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                             | SUPERIOR COURT (2150)                 | MEDT - MEDIATOR PRE-TRIAL ADMIN         | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                             |                                       | Total                                   | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                             | DISTRICT ATTORNEY (2200)              | VWAD - VICTIM WITNESS ADVOCATE          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | Total                                   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             | DISTRICT ATTORNEY GRANTS (2203)       | DADA - DPTY CHIEF ASST DISTRICT ATTOR   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | INVS - INVESTIGATOR                     | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                             |                                       | VWAD - VICTIM WITNESS ADVOCATE          | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                             |                                       | Total                                   | 4.00        | 0.00 | 0.00 | 4.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  |
|                             | STATE COURT SOLICITOR (2310)          | VWAD - VICTIM WITNESS ADVOCATE          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | Total                                   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             | ENGINEERING (4271)                    | PTIN - PT INTERN                        | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                             |                                       | Total                                   | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                             | CRPA MAINTENANCE (6220)               | PTIN - PT INTERN                        | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                             |                                       | Total                                   | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                             | Total                                 |                                         | 6.00        | 1.00 | 0.00 | 7.00  | 6.00        | 1.00 | 0.00 | 7.00  | 6.00        | 2.00 | 0.00 | 8.00  | 5.00        | 2.00 | 0.00 | 7.00  |
| COMMUNITY DEVELOPMENT (251) | COMMUNITY DEVELOPMENT BLK GRNT (7340) | CDBG - CDBG MANAGER                     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | CDGC - CDBG GRANTS COORDINATOR          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | Total                                   | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                             | Total                                 |                                         | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
| VICTIM/WITNESS FUND (256)   | DISTRICT ATTORNEY (2200)              | COOR - COORDINATOR                      | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  | 0.00        | 0.00 | 0.00 | 0.00  |
|                             |                                       | PTVA - PART TIME VICTIM ADVOCATE        | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                             |                                       | VWAD - VICTIM WITNESS ADVOCATE          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | Total                                   | 1.20        | 1.00 | 0.00 | 2.20  | 1.20        | 1.00 | 0.00 | 2.20  | 1.20        | 1.00 | 0.00 | 2.20  | 1.00        | 1.00 | 0.00 | 2.00  |
|                             | Total                                 |                                         | 1.20        | 1.00 | 0.00 | 2.20  | 1.20        | 1.00 | 0.00 | 2.20  | 1.20        | 1.00 | 0.00 | 2.20  | 1.00        | 1.00 | 0.00 | 2.00  |
| DUI COURT FUND (257)        | DUI COURT (2162)                      | ACCC - ACCOUNTABILITY COURT COORDINATOR | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | ADM2 - ADMINISTRATIVE ASSISTANT II      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | CASE - CASE MANAGER COURTS              | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             |                                       | PT - PART-TIME                          | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                             |                                       | Total                                   | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  |
|                             | Total                                 |                                         | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  |



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                                      |                                  |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|--------------------------------------|----------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                                      |                                  |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| DRUG ACCOUNTABILITY COURT (258)      | DRUG ACCOUNTABILITY COURT (2151) | ACCC - ACCOUNTABILITY COURT COORDINAT | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                      |                                  | CASE - CASE MANAGER COURTS            | 3.76        | 0.00 | 0.00 | 3.76  | 3.76        | 0.00 | 0.00 | 3.76  | 3.76        | 0.00 | 0.00 | 3.76  | 3.76        | 0.00 | 0.00 | 3.76  |
|                                      |                                  | Total                                 | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  |
|                                      | Total                            |                                       | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  |
| TREATMENT ACCOUNTABILITY COURT (259) | TREATMENT ACCT COURT (2163)      | ACCC - ACCOUNTABILITY COURT COORDINAT | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                      |                                  | CASE - CASE MANAGER                   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                      |                                  | Total                                 | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                      | Total                            |                                       | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
| DRUG SCREENING LAB (260)             | DRUG SCREENING LAB (2330)        | DLTC - DRUG LAB TECH/ASSISTANT        | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                      |                                  | LMGR - LABORATORY MANAGER             | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                      |                                  | PTDL - PART TIME DRUG LAB             | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  |
|                                      |                                  | Total                                 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 |
|                                      | Total                            |                                       | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 |
| VETERANS ACCOUNTABILITY COURT (261)  | VETERNS COURT (2164)             | ACCC - ACCOUNTABILITY COURT COORDINAT | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                      |                                  | CASE - CASE MANAGER COURTS            | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                      |                                  | Total                                 | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                      | Total                            |                                       | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
| JUVENILE DRUG COURT (262)            | JUVENILE DRUG COURT (2620)       | ACCC - ACCOUNTABILITY COURT COORDINAT | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
|                                      |                                  | Total                                 | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
|                                      | Total                            |                                       | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
| FAMILY TREATMENT COURT (263)         | FAMILY TREATMENT COURT (2166)    | ACCC - ACCOUNTABILITY COURT COORDINAT | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
|                                      |                                  | Total                                 | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
|                                      | Total                            |                                       | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                          |                            |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|--------------------------|----------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                          |                            |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| FIRE DISTRICT FUND (270) | FIRE ADMINISTRATION (3510) | ACCM - ACCREDITATION MANAGER          | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | COS - CHIEF OF STAFF                  | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | DCOF - DEPUTY CHIEF COMM RISK         | 3.00         | 0.00        | 0.00        | 3.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                          |                            | DCSS - DPTY CHIEF OF SUPPORT SERVICES | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | DVCF - DIVISION CHIEF                 | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | EXA2 - EXECUTIVE ASSISTANT II         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | FHSO - FIRE HEALTH & SAFETY OFFICE    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | FIND - FINANCE MANAGER AGENCY         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | FRCF - FIRE CHIEF                     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | FREQ - FIRE EQUIPMENT SUPPLY          | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | HRAS - HR ASSISTANT                   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | HRMN - HR MANAGER NE                  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | HRSP - HR SPECIALIST                  | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | LET1 - LOGISTICS EQUIPMENT TECH 1     | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | LIAO - E911 LIAISON OFFICER           | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | LOGM - LOGISTICS MANAGER              | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | LWES - LOGIS WAREHOUSE & EQUIP SPEC 3 | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                          |                            | PAOF - PUBLIC AFFAIRS OFFICER         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | PRRS - PUBLIC RELATIONS& RECRUITMENT  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | PT - PART-TIME                        | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | PTPS - PT PEER SUPPORT TEAM COORD     | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | SHRS - SENIOR HR SPECIALIST           | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | SPOF - SPECIAL PROJECTS               | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                          |                            | WRHS - WAREHOUSE SPECIALIST - FIRE    | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                          |                            | <b>Total</b>                          | <b>21.00</b> | <b>1.00</b> | <b>0.00</b> | <b>22.00</b> | <b>20.00</b> | <b>1.00</b> | <b>0.00</b> | <b>21.00</b> | <b>21.00</b> | <b>1.00</b> | <b>0.00</b> | <b>22.00</b> | <b>21.00</b> | <b>0.00</b> | <b>0.00</b> | <b>21.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                          |                                |                                       | 2024 Budget |       |      |        | 2025 Budget |      |      |        | 2026 Budget |      |      |        | 2027 Budget |      |      |        |
|--------------------------|--------------------------------|---------------------------------------|-------------|-------|------|--------|-------------|------|------|--------|-------------|------|------|--------|-------------|------|------|--------|
|                          |                                |                                       | FT          | PT    | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  |
| FIRE DISTRICT FUND (270) | FIRE MARSHAL (3515)            | ADM2 - ADMINISTRATIVE ASSISTANT II    | 0.00        | 0.00  | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                | CLK - CLERK                           | 1.00        | 0.00  | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                          |                                | DVCF - DIVISION CHIEF                 | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                | INS2 - FIRE INSPECTOR II              | 2.00        | 0.00  | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                          |                                | INS3 - FIRE INSPECTOR III             | 3.00        | 0.00  | 0.00 | 3.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                          |                                | INSP - FIRE INSPECTOR                 | 2.00        | 0.00  | 0.00 | 2.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   |
|                          |                                | PLEX - PLANS EXAMINER - FIRE          | 1.00        | 0.00  | 0.00 | 1.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                | Total                                 | 10.00       | 0.00  | 0.00 | 10.00  | 11.00       | 0.00 | 0.00 | 11.00  | 11.00       | 0.00 | 0.00 | 11.00  | 10.00       | 0.00 | 0.00 | 10.00  |
|                          | FIRE OPERATIONS (3520)         | BATC - BATTALION CHIEF                | 9.00        | 0.00  | 0.00 | 9.00   | 9.00        | 0.00 | 0.00 | 9.00   | 11.00       | 0.00 | 0.00 | 11.00  | 11.00       | 0.00 | 0.00 | 11.00  |
|                          |                                | CAPF - CAPTAIN EMT                    | 12.00       | 0.00  | 0.00 | 12.00  | 5.00        | 0.00 | 0.00 | 5.00   | 6.00        | 0.00 | 0.00 | 6.00   | 7.00        | 0.00 | 0.00 | 7.00   |
|                          |                                | CPAR - CAPTAIN FIRE PARAMEDIC         | 9.00        | 0.00  | 0.00 | 9.00   | 17.00       | 0.00 | 0.00 | 17.00  | 17.00       | 0.00 | 0.00 | 17.00  | 16.00       | 0.00 | 0.00 | 16.00  |
|                          |                                | DVCF - DIVISION CHIEF                 | 3.00        | 0.00  | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   |
|                          |                                | FAOP - FIRE APPARATUS OPERATOR EMT    | 58.00       | 0.00  | 0.00 | 58.00  | 68.00       | 0.00 | 0.00 | 68.00  | 72.00       | 0.00 | 0.00 | 72.00  | 74.00       | 0.00 | 0.00 | 74.00  |
|                          |                                | FAPA - FIRE APPARATUS OPER PARAMEDIC  | 37.00       | 0.00  | 0.00 | 37.00  | 39.00       | 0.00 | 0.00 | 39.00  | 35.00       | 0.00 | 0.00 | 35.00  | 30.00       | 0.00 | 0.00 | 30.00  |
|                          |                                | FF - FIREFIGHTER /EMT                 | 55.00       | 0.00  | 0.00 | 55.00  | 43.00       | 0.00 | 0.00 | 43.00  | 54.00       | 0.00 | 0.00 | 54.00  | 79.00       | 0.00 | 0.00 | 79.00  |
|                          |                                | FFEL - FIREFIGHTER ENTRY LEVEL        | 37.00       | 0.00  | 0.00 | 37.00  | 47.00       | 0.00 | 0.00 | 47.00  | 32.00       | 0.00 | 0.00 | 32.00  | 25.00       | 0.00 | 0.00 | 25.00  |
|                          |                                | FFPA - FIREFIGHTER PARAMEDIC          | 2.00        | 0.00  | 0.00 | 2.00   | 5.00        | 0.00 | 0.00 | 5.00   | 4.00        | 0.00 | 0.00 | 4.00   | 3.00        | 0.00 | 0.00 | 3.00   |
|                          |                                | LPAR - LIEUTENANT PARAMEDIC           | 27.00       | 0.00  | 0.00 | 27.00  | 30.00       | 0.00 | 0.00 | 30.00  | 31.00       | 0.00 | 0.00 | 31.00  | 32.00       | 0.00 | 0.00 | 32.00  |
|                          |                                | LTFE - LIEUTENANT EMT                 | 16.00       | 0.00  | 0.00 | 16.00  | 15.00       | 0.00 | 0.00 | 15.00  | 14.00       | 0.00 | 0.00 | 14.00  | 11.00       | 0.00 | 0.00 | 11.00  |
|                          |                                | PMO - PARAMEDIC ONLY EMPLOYEE         | 0.00        | 0.00  | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                          |                                | PTFF - PT FF                          | 0.00        | 11.00 | 0.00 | 11.00  | 0.00        | 9.00 | 0.00 | 9.00   | 0.00        | 7.00 | 0.00 | 7.00   | 0.00        | 7.00 | 0.00 | 7.00   |
|                          |                                | SGTF - SERGEANT EMT                   | 28.00       | 0.00  | 0.00 | 28.00  | 29.00       | 0.00 | 0.00 | 29.00  | 29.00       | 0.00 | 0.00 | 29.00  | 32.00       | 0.00 | 0.00 | 32.00  |
|                          |                                | SPAR - SERGEANT PARAMEDIC             | 40.00       | 0.00  | 0.00 | 40.00  | 36.00       | 0.00 | 0.00 | 36.00  | 36.00       | 0.00 | 0.00 | 36.00  | 35.00       | 0.00 | 0.00 | 35.00  |
|                          |                                | Total                                 | 333.00      | 11.00 | 0.00 | 344.00 | 347.00      | 9.00 | 0.00 | 356.00 | 345.00      | 7.00 | 0.00 | 352.00 | 358.00      | 7.00 | 0.00 | 365.00 |
|                          | FIRE SPECIAL OPERATIONS (3523) | DVCF - DIVISION CHIEF                 | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                | Total                                 | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          | FIRE PREVENTION (3530)         | FLSA - FIRE&LIFE SAFETY EDUC PROG MGR | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                | FSE1 - FIRE SAFETY EDUCATOR           | 2.00        | 0.00  | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 3.00        | 0.00 | 0.00 | 3.00   | 4.00        | 0.00 | 0.00 | 4.00   |
|                          |                                | SFRE - SR FIRE SAFETY EDUCATOR        | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                          |                                | Total                                 | 3.00        | 0.00  | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   | 4.00        | 0.00 | 0.00 | 4.00   | 5.00        | 0.00 | 0.00 | 5.00   |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                          |                                    |                                       | 2024 Budget |       |      |        | 2025 Budget |       |      |        | 2026 Budget |      |      |        | 2027 Budget |      |      |        |
|--------------------------|------------------------------------|---------------------------------------|-------------|-------|------|--------|-------------|-------|------|--------|-------------|------|------|--------|-------------|------|------|--------|
|                          |                                    |                                       | FT          | PT    | SPT  | Total  | FT          | PT    | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  |
| FIRE DISTRICT FUND (270) | FIRE INFORMATION TECHNOLOGY (3535) | INSM - INFORMATION SYSTEM MANAGER     | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | SSS1 - SYSTEMS SUPPORT SPECIALIST I   | 2.00        | 0.00  | 0.00 | 2.00   | 2.00        | 0.00  | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | SSS2 - SYSTEMS SUPPORT SPECIALIST II  | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                          |                                    | Total                                 | 4.00        | 0.00  | 0.00 | 4.00   | 4.00        | 0.00  | 0.00 | 4.00   | 4.00        | 0.00 | 0.00 | 4.00   | 4.00        | 0.00 | 0.00 | 4.00   |
|                          | FIRE TRAINING (3540)               | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | DVCF - DIVISION CHIEF                 | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | FHSO - FIRE HEALTH & SAFETY OFFICE    | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | FTCV - FIRE TRAINING COORD VOLUT OPER | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | PTPS - PT PEER SUPPORT TEAM COORD     | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 1.00 | 0.00 | 1.00   |
|                          |                                    | PTTO - PT TRAINING OFFICER            | 0.00        | 1.00  | 0.00 | 1.00   | 0.00        | 1.00  | 0.00 | 1.00   | 0.00        | 1.00 | 0.00 | 1.00   | 0.00        | 1.00 | 0.00 | 1.00   |
|                          |                                    | TROF - TRAINING OFFICER               | 3.00        | 0.00  | 0.00 | 3.00   | 4.00        | 0.00  | 0.00 | 4.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   |
|                          |                                    | Total                                 | 6.00        | 1.00  | 0.00 | 7.00   | 7.00        | 1.00  | 0.00 | 8.00   | 6.00        | 1.00 | 0.00 | 7.00   | 7.00        | 2.00 | 0.00 | 9.00   |
|                          | FIRE INTELLIGENCE (3550)           | ACCM - ACCREDITATION MANAGER          | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | ASAF - APP SUPPORT ANALYST 1 FIRE     | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | DVCF - DIVISION CHIEF                 | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | FIN2 - FIRE INVESTIGATOR 2            | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00  | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | FIN3 - FIRE INVESTIGATOR 3            | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                          |                                    | FIND - FINANCE MANAGER AGENCY         | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00  | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                          |                                    | FINV - FIRE INVESTIGATOR              | 2.00        | 0.00  | 0.00 | 2.00   | 2.00        | 0.00  | 0.00 | 2.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                          |                                    | Total                                 | 5.00        | 0.00  | 0.00 | 5.00   | 5.00        | 0.00  | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   |
|                          | Total                              |                                       | 383.00      | 13.00 | 0.00 | 396.00 | 398.00      | 11.00 | 0.00 | 409.00 | 397.00      | 9.00 | 0.00 | 406.00 | 411.00      | 9.00 | 0.00 | 420.00 |
| IMPACT FEE FUND (295)    | IMPACT FEES (1514)                 | ACRM - ACCT. & REPORTS MANAGER        | 0.10        | 0.00  | 0.00 | 0.10   | 0.10        | 0.00  | 0.00 | 0.10   | 0.10        | 0.00 | 0.00 | 0.10   | 0.10        | 0.00 | 0.00 | 0.10   |
|                          |                                    | DDPZ - DPTY DIRECTOR P&Z              | 0.10        | 0.00  | 0.00 | 0.10   | 0.00        | 0.00  | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.10        | 0.00 | 0.00 | 0.10   |
|                          |                                    | PLDM - PLANNING DIVISION MANAGER      | 0.00        | 0.00  | 0.00 | 0.00   | 0.10        | 0.00  | 0.00 | 0.10   | 0.10        | 0.00 | 0.00 | 0.10   | 0.00        | 0.00 | 0.00 | 0.00   |
|                          |                                    | Total                                 | 0.20        | 0.00  | 0.00 | 0.20   | 0.20        | 0.00  | 0.00 | 0.20   | 0.20        | 0.00 | 0.00 | 0.20   | 0.20        | 0.00 | 0.00 | 0.20   |
|                          | Total                              |                                       | 0.20        | 0.00  | 0.00 | 0.20   | 0.20        | 0.00  | 0.00 | 0.20   | 0.20        | 0.00 | 0.00 | 0.20   | 0.20        | 0.00 | 0.00 | 0.20   |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                      |                                  |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|----------------------|----------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                      |                                  |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| SPLOST 2018<br>(324) | SPLOST IT (1538)                 | NWA - NETWORK ANALYST                 | 0.25        | 0.00 | 0.00 | 0.25  | 0.25        | 0.00 | 0.00 | 0.25  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | Total                                 | 0.25        | 0.00 | 0.00 | 0.25  | 0.25        | 0.00 | 0.00 | 0.25  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      | SPLOST '18 ENGINEERING<br>(4217) | ACRM - ACCT. & REPORTS MANAGER        | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | ADM3 - ADMINISTRATIVE ASSISTANT III   | 0.25        | 0.00 | 0.00 | 0.25  | 0.25        | 0.00 | 0.00 | 0.25  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | CDAD - COMMUNITY DEV AGENCY DIR       | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | CFO - CHIEF FINANCIAL OFFICER         | 0.30        | 0.00 | 0.00 | 0.30  | 0.30        | 0.00 | 0.00 | 0.30  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | COEN - COUNTY ENGINEER                | 0.24        | 0.00 | 0.00 | 0.24  | 0.24        | 0.00 | 0.00 | 0.24  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | CONI - CONSTRUCTION INSPECTOR         | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | CONM - CONSTRUCTION MANAGER           | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | PCET - PRECONST ENG TRANSPORTATION    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | SRCI - SR CONSTRUCTION INSPECTOR      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | SRPM - SPLOST ROADWAY PROJECT MANAGER | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | Total                                 | 6.79        | 0.00 | 0.00 | 6.79  | 6.79        | 0.00 | 0.00 | 6.79  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      | PUBLIC WORKS SPLOST '18 (4218)   | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | EO01 - EQUIPMENT OPERATOR I           | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | EO02 - EQUIPMENT OPERATOR II          | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | HVOP - HEAVY EQUIPMENT OPERATOR       | 7.00        | 0.00 | 0.00 | 7.00  | 7.00        | 0.00 | 0.00 | 7.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | LB - LABORER                          | 10.00       | 0.00 | 0.00 | 10.00 | 10.00       | 0.00 | 0.00 | 10.00 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | MGRB - MGR PUB WK                     | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | PTRB - PT ROADS/BRIDGES               | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | PVMG - PAVEMENT MANAGER               | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | SURB - SUPERVISOR PUBLIC WORKS        | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | TR02 - TRUCK DRIVER II                | 6.00        | 0.00 | 0.00 | 6.00  | 6.00        | 0.00 | 0.00 | 6.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | TR03 - TRUCK DRIVER III               | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      |                                  | Total                                 | 37.00       | 1.00 | 0.00 | 38.00 | 38.00       | 1.00 | 0.00 | 39.00 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                      | Total                            |                                       | 44.04       | 1.00 | 0.00 | 45.04 | 45.04       | 1.00 | 0.00 | 46.04 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
ALL FUNDS  
2027 HEADCOUNT**

|                   |                                 |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |       |       | 2027 Budget |      |       |       |
|-------------------|---------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|-------|-------|-------------|------|-------|-------|
|                   |                                 |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT   | Total | FT          | PT   | SPT   | Total |
| SPLOST 2024 (325) | ENGINEERING SPLOST 2024 (4219)  | ACRM - ACCT. & REPORTS MANAGER        | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.50        | 0.00 | 0.00  | 0.50  | 0.50        | 0.00 | 0.00  | 0.50  |
|                   |                                 | ADM3 - ADMINISTRATIVE ASSISTANT III   | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.25        | 0.00 | 0.00  | 0.25  | 0.25        | 0.00 | 0.00  | 0.25  |
|                   |                                 | CDAD - COMMUNITY DEV AGENCY DIR       | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.50        | 0.00 | 0.00  | 0.50  | 0.50        | 0.00 | 0.00  | 0.50  |
|                   |                                 | CFO - CHIEF FINANCIAL OFFICER         | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.30        | 0.00 | 0.00  | 0.30  | 0.30        | 0.00 | 0.00  | 0.30  |
|                   |                                 | COEN - COUNTY ENGINEER                | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.24        | 0.00 | 0.00  | 0.24  | 0.24        | 0.00 | 0.00  | 0.24  |
|                   |                                 | CONI - CONSTRUCTION INSPECTOR         | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 2.00        | 0.00 | 0.00  | 2.00  | 2.00        | 0.00 | 0.00  | 2.00  |
|                   |                                 | CONM - CONSTRUCTION MANAGER           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | PCET - PRECONST ENG TRANSPORTATION    | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | PDC - PROGRAM DELIVERY COORDINATOR    | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00  | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | SRCI - SR CONSTRUCTION INSPECTOR      | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | SRPD - SPLOST ROADWAY PROGRAM DIRECTO | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | Total                                 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 7.79        | 0.00 | 0.00  | 7.79  | 8.79        | 0.00 | 0.00  | 8.79  |
|                   | PUBLIC WORKS SPLOST 2024 (4220) | ADM3 - ADMINISTRATIVE ASSISTANT III   | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | EO01 - EQUIPMENT OPERATOR I           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 3.00        | 0.00 | 0.00  | 3.00  | 3.00        | 0.00 | 0.00  | 3.00  |
|                   |                                 | EO02 - EQUIPMENT OPERATOR II          | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 4.00        | 0.00 | 0.00  | 4.00  | 7.00        | 0.00 | 0.00  | 7.00  |
|                   |                                 | HVOP - HEAVY EQUIPMENT OPERATOR       | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 7.00        | 0.00 | 0.00  | 7.00  | 8.00        | 0.00 | 0.00  | 8.00  |
|                   |                                 | LB - LABORER                          | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 10.00       | 0.00 | 0.00  | 10.00 | 18.00       | 0.00 | 0.00  | 18.00 |
|                   |                                 | LDO2 - LEAD OPERATOR 2                | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00  | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | MGRB - MANAGER PUBLIC WORKS           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | PTRB - PT ROADS/BRIDGES               | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00 | 0.00  | 1.00  | 0.00        | 1.00 | 0.00  | 1.00  |
|                   |                                 | PVMG - PAVEMENT MANAGER               | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00  | 1.00  | 1.00        | 0.00 | 0.00  | 1.00  |
|                   |                                 | SURB - SUPERVISOR PUBLIC WORKS        | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 3.00        | 0.00 | 0.00  | 3.00  | 3.00        | 0.00 | 0.00  | 3.00  |
|                   |                                 | TR02 - TRUCK DRIVER II                | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 6.00        | 0.00 | 0.00  | 6.00  | 6.00        | 0.00 | 0.00  | 6.00  |
|                   |                                 | TR03 - TRUCK DRIVER III               | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 2.00        | 0.00 | 0.00  | 2.00  | 2.00        | 0.00 | 0.00  | 2.00  |
|                   |                                 | Total                                 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 38.00       | 1.00 | 0.00  | 39.00 | 51.00       | 1.00 | 0.00  | 52.00 |
| Total             |                                 |                                       | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 45.79 | 1.00        | 0.00 | 46.79 | 59.79 | 1.00        | 0.00 | 60.79 |       |



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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2027 HEADCOUNT**

|                                           |                              |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|-------------------------------------------|------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                                           |                              |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| EMERGENCY<br>MEDICAL<br>SERVICES<br>(580) | EMS ADMINISTRATION<br>(3610) | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                           |                              | BUCO - BUSINESS CORDINATOR EMS        | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                           |                              | CCF - CLINICAL COORDINATOR            | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                           |                              | DDEO - DIVISION DIRECTOR EMS OPERATIO | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                           |                              | DVCF - DIVISION CHIEF                 | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                           |                              | EASB - EMS ADMIN ASST BILLING         | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                           |                              | EMOS - MEDICAL OPERATIONS SUPERVISOR  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                           |                              | ETOF - EMS TRAINING OFFICER           | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                           |                              | EXAS - EXECUTIVE ASSISTANT I          | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                           |                              | HRAS - HR ASSISTANT                   | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                           |                              | PAIN - PARAMEDIC INSTRUCTOR           | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                           |                              | PPDD - PARAMEDIC PROGRAM DPTY DIRECTO | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                           |                              | PPDF - PARAMEDIC PROGRAM DIRECTOR     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                           |                              | QAQI - QUALITY/QI                     | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                           |                              | RCM - REPORTING COMPLIANCE MANAGER    | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
| Total                                     |                              |                                       | 11.00       | 0.00 | 0.00 | 11.00 | 12.00       | 0.00 | 0.00 | 12.00 | 12.00       | 0.00 | 0.00 | 12.00 | 13.00       | 0.00 | 0.00 | 13.00 |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
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|                                   |                                   |                                      | 2024 Budget   |             |             |               | 2025 Budget   |             |             |               | 2026 Budget   |             |             |               | 2027 Budget   |             |             |               |
|-----------------------------------|-----------------------------------|--------------------------------------|---------------|-------------|-------------|---------------|---------------|-------------|-------------|---------------|---------------|-------------|-------------|---------------|---------------|-------------|-------------|---------------|
|                                   |                                   |                                      | FT            | PT          | SPT         | Total         | FT            | PT          | SPT         | Total         | FT            | PT          | SPT         | Total         | FT            | PT          | SPT         | Total         |
| EMERGENCY MEDICAL SERVICES (580)  | EMS OPERATIONS (3630)             | BATC - BATTALION CHIEF               | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                   |                                   | CAPF - CAPTAIN EMT                   | 2.00          | 0.00        | 0.00        | 2.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                   |                                   | CPAR - CAPTAIN FIRE PARAMEDIC        | 0.00          | 0.00        | 0.00        | 0.00          | 2.00          | 0.00        | 0.00        | 2.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                   |                                   | FAOP - FIRE APPARATUS OPERATOR EMT   | 26.00         | 0.00        | 0.00        | 26.00         | 38.00         | 0.00        | 0.00        | 38.00         | 40.00         | 0.00        | 0.00        | 40.00         | 38.00         | 0.00        | 0.00        | 38.00         |
|                                   |                                   | FAPA - FIRE APPARATUS OPER PARAMEDIC | 19.00         | 0.00        | 0.00        | 19.00         | 16.00         | 0.00        | 0.00        | 16.00         | 17.00         | 0.00        | 0.00        | 17.00         | 13.00         | 0.00        | 0.00        | 13.00         |
|                                   |                                   | FF - FIREFIGHTER /EMT                | 29.00         | 0.00        | 0.00        | 29.00         | 15.00         | 0.00        | 0.00        | 15.00         | 11.00         | 0.00        | 0.00        | 11.00         | 18.00         | 0.00        | 0.00        | 18.00         |
|                                   |                                   | FFEL - FIREFIGHTER ENTRY LEVEL       | 11.00         | 0.00        | 0.00        | 11.00         | 17.00         | 0.00        | 0.00        | 17.00         | 11.00         | 0.00        | 0.00        | 11.00         | 6.00          | 0.00        | 0.00        | 6.00          |
|                                   |                                   | FFPA - FIREFIGHTER PARAMEDIC         | 1.00          | 0.00        | 0.00        | 1.00          | 2.00          | 0.00        | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          |
|                                   |                                   | LPAR - LIEUTENANT PARAMEDIC          | 3.00          | 0.00        | 0.00        | 3.00          | 3.00          | 0.00        | 0.00        | 3.00          | 5.00          | 0.00        | 0.00        | 5.00          | 7.00          | 0.00        | 0.00        | 7.00          |
|                                   |                                   | LTFE - LIEUTENANT EMT                | 2.00          | 0.00        | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                   |                                   | MDCN - MEDCON                        | 6.00          | 0.00        | 0.00        | 6.00          | 6.00          | 0.00        | 0.00        | 6.00          | 6.00          | 0.00        | 0.00        | 6.00          | 6.00          | 0.00        | 0.00        | 6.00          |
|                                   |                                   | PMO - PARAMEDIC ONLY EMPLOYEE        | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 9.00          | 0.00        | 0.00        | 9.00          | 12.00         | 0.00        | 0.00        | 12.00         |
|                                   |                                   | SGTF - SERGEANT EMT                  | 4.00          | 0.00        | 0.00        | 4.00          | 5.00          | 0.00        | 0.00        | 5.00          | 5.00          | 0.00        | 0.00        | 5.00          | 8.00          | 0.00        | 0.00        | 8.00          |
|                                   |                                   | SPAR - SERGEANT PARAMEDIC            | 7.00          | 0.00        | 0.00        | 7.00          | 11.00         | 0.00        | 0.00        | 11.00         | 10.00         | 0.00        | 0.00        | 10.00         | 6.00          | 0.00        | 0.00        | 6.00          |
|                                   |                                   | <b>Total</b>                         | <b>110.00</b> | <b>0.00</b> | <b>0.00</b> | <b>110.00</b> | <b>118.00</b> | <b>0.00</b> | <b>0.00</b> | <b>118.00</b> | <b>119.00</b> | <b>0.00</b> | <b>0.00</b> | <b>119.00</b> | <b>119.00</b> | <b>0.00</b> | <b>0.00</b> | <b>119.00</b> |
|                                   | <b>Total</b>                      |                                      | <b>121.00</b> | <b>0.00</b> | <b>0.00</b> | <b>121.00</b> | <b>130.00</b> | <b>0.00</b> | <b>0.00</b> | <b>130.00</b> | <b>131.00</b> | <b>0.00</b> | <b>0.00</b> | <b>131.00</b> | <b>132.00</b> | <b>0.00</b> | <b>0.00</b> | <b>132.00</b> |
| INSURANCE AND BENEFITS FUND (605) | HUMAN RESOURCES DEPARTMENT (1540) | HRMG - HR MANAGER                    | 0.50          | 0.00        | 0.00        | 0.50          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                   |                                   | HRSP - HR SPECIALIST                 | 0.50          | 0.00        | 0.00        | 0.50          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                   |                                   | <b>Total</b>                         | <b>1.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>1.00</b>   | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>   |
|                                   | INSURANCE/BENEFITS (1594)         | BENA - BENEFITS ADMINISTRATOR        | 1.00          | 0.00        | 0.00        | 1.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                   |                                   | HRMG - HR MANAGER                    | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                   |                                   | HRSP - HR SPECIALIST                 | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                   |                                   | SHRS - SENIOR HR SPECIALIST          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                   |                                   | SPMG - STRATEGY & PERFORMANCE MGR    | 0.20          | 0.00        | 0.00        | 0.20          | 0.20          | 0.00        | 0.00        | 0.20          | 0.20          | 0.00        | 0.00        | 0.20          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                   |                                   | <b>Total</b>                         | <b>1.20</b>   | <b>0.00</b> | <b>0.00</b> | <b>1.20</b>   | <b>2.20</b>   | <b>0.00</b> | <b>0.00</b> | <b>2.20</b>   | <b>2.20</b>   | <b>0.00</b> | <b>0.00</b> | <b>2.20</b>   | <b>2.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>2.00</b>   |
|                                   | <b>Total</b>                      |                                      | <b>2.20</b>   | <b>0.00</b> | <b>0.00</b> | <b>2.20</b>   | <b>2.20</b>   | <b>0.00</b> | <b>0.00</b> | <b>2.20</b>   | <b>2.20</b>   | <b>0.00</b> | <b>0.00</b> | <b>2.20</b>   | <b>2.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>2.00</b>   |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
 ALL FUNDS  
 2027 HEADCOUNT**

|                                     |                       |                                          | 2024 Budget |        |       |         | 2025 Budget |        |       |         | 2026 Budget |        |       |         | 2027 Budget |        |       |         |
|-------------------------------------|-----------------------|------------------------------------------|-------------|--------|-------|---------|-------------|--------|-------|---------|-------------|--------|-------|---------|-------------|--------|-------|---------|
|                                     |                       |                                          | FT          | PT     | SPT   | Total   | FT          | PT     | SPT   | Total   | FT          | PT     | SPT   | Total   | FT          | PT     | SPT   | Total   |
| FLEET<br>MAINTENANC<br>E FUND (610) | FLEET SERVICES (1598) | DRFS - DIRECTOR -<br>FLEET MAINTENANCE   | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    |
|                                     |                       | EVTM - EVT FIRE<br>MECHANIC              | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    |
|                                     |                       | FMSS - FLEET MNGMT<br>SHOP SUPERVISOR    | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    |
|                                     |                       | FOMG - FLEET<br>OPERATIONS MANAGER       | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    | 1.00        | 0.00   | 0.00  | 1.00    |
|                                     |                       | HVEM - HEAVY<br>EQUIPMENT MECHANIC       | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    | 3.00        | 0.00   | 0.00  | 3.00    | 4.00        | 0.00   | 0.00  | 4.00    |
|                                     |                       | LUBE - LUBE<br>TECHNICIAN                | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    | 3.00        | 0.00   | 0.00  | 3.00    | 3.00        | 0.00   | 0.00  | 3.00    |
|                                     |                       | MAST - MASTER HVY EQ<br>/DEALER MECHANIC | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    | 2.00        | 0.00   | 0.00  | 2.00    | 2.00        | 0.00   | 0.00  | 2.00    |
|                                     |                       | MEC1 - MECHANIC I                        | 1.00        | 0.00   | 0.00  | 1.00    | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    |
|                                     |                       | MEC2 - MECHANIC II                       | 4.00        | 0.00   | 0.00  | 4.00    | 10.00       | 0.00   | 0.00  | 10.00   | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    |
|                                     |                       | MEC3 - MECHANIC III                      | 5.00        | 0.00   | 0.00  | 5.00    | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    |
|                                     |                       | MECH - FLEET<br>MECHANIC                 | 0.00        | 0.00   | 0.00  | 0.00    | 0.00        | 0.00   | 0.00  | 0.00    | 1.00        | 0.00   | 0.00  | 1.00    | 0.00        | 0.00   | 0.00  | 0.00    |
|                                     |                       | Total                                    | 13.00       | 0.00   | 0.00  | 13.00   | 13.00       | 0.00   | 0.00  | 13.00   | 13.00       | 0.00   | 0.00  | 13.00   | 13.00       | 0.00   | 0.00  | 13.00   |
|                                     | Total                 |                                          | 13.00       | 0.00   | 0.00  | 13.00   | 13.00       | 0.00   | 0.00  | 13.00   | 13.00       | 0.00   | 0.00  | 13.00   | 13.00       | 0.00   | 0.00  | 13.00   |
| Total                               |                       |                                          | 1742.00     | 412.00 | 11.00 | 2165.00 | 1779.00     | 423.00 | 15.00 | 2217.00 | 1785.00     | 422.00 | 15.00 | 2222.00 | 1826.00     | 411.00 | 22.00 | 2259.00 |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS**  
**PAYMENTS TO OTHER AGENCIES**  
**2027 BUDGET**

| Agency                                         | Fund | Account              | 2024<br>Actual<br>Amount | 2025<br>Actual<br>Amount | 2026<br>Revised Budget<br>Amount | 2027<br>Budget<br>Amount | Notes       |                                                                                                |
|------------------------------------------------|------|----------------------|--------------------------|--------------------------|----------------------------------|--------------------------|-------------|------------------------------------------------------------------------------------------------|
| Anna Crawford Child Advocacy Center            | 100  | General              | 15447000-572000          | \$0                      | \$79,600                         | \$79,600                 | \$64,600    | 2027 Monthly Supplement = \$5,383.33                                                           |
| Anna Crawford Child Advocacy Center            | 256  | Victim/Witness       | 25433000-572000          | \$50,000                 | \$50,000                         | \$50,000                 | \$50,000    | 2027 Monthly Supplement = \$4,166.67                                                           |
| Boys and Girls Club                            | 100  | General              | 15447000-572000          | \$0                      | \$4,600                          | \$4,600                  | \$4,600     | 2027 Monthly Supplement = \$383.33                                                             |
| The Children's Haven                           | 100  | General              | 15447000-572000          | \$20,000                 | \$95,000                         | \$95,000                 | \$80,000    | 2027 Monthly Supplement = \$6,666.67                                                           |
| The Children's Haven                           | 256  | Victim/Witness       | 25433000-572000          | \$6,000                  | \$6,000                          | \$6,000                  | \$6,000     | 2027 Monthly Supplement = \$500.00                                                             |
| Cherokee Family Violence Center                | 256  | Victim/Witness       | 25433000-572000          | \$50,000                 | \$50,000                         | \$50,000                 | \$50,000    | 2027 Monthly Supplement =\$4,166.67                                                            |
| Cherokee Family Violence Center                | 100  | General              | 15447000-572000          | \$13,800                 | \$88,800                         | \$88,800                 | \$73,800    | 2027 Monthly Supplement = \$6,150.00                                                           |
| Cherokee County Airport                        | 120  | General              | 17511000-572000          | \$45,000                 | \$45,000                         | \$45,000                 | \$45,000    | 2027 Monthly Supplement = \$3,750.00                                                           |
| Woodstock Arts                                 | 100  | General              | 16530000-572000          | \$30,000                 | \$30,000                         | \$0                      | \$0         | Moved to Hotel/Motel Fund                                                                      |
| Woodstock Arts                                 | 275  | Hotel/Motel Tax Fund | 27510000-572008          | \$0                      | \$0                              | \$30,000                 | \$30,000    | 2027 Monthly Supplement from Hotel/Motel Fund = \$2,500.00                                     |
| Cherokee County Chamber of Commerce            | 275  | Hotel/Motel Tax Fund | 27510000-572002          | \$50,000                 | \$75,000                         | \$400,000                | \$375,000   | 2026 One time payment of \$25,000. 2027 Monthly Supplement from Hotel/Motel Fund = \$31,250.00 |
| Cherokee County Office of Economic Development | 120  | General Fund         | 17511000-572000-DEVAU    | \$692,187                | \$692,187                        | \$692,187                | \$692,187   | 2027 Monthly Supplement = \$57,682.25                                                          |
| Cherokee County Office of Economic Development | 275  | Hotel/Motel Tax Fund | 27510000-572001          | \$65,000                 | \$65,000                         | \$65,000                 | \$65,000    | 2027 Monthly Supplement from Hotel/Motel Fund = \$5,416.67                                     |
| History Cherokee                               | 100  | General              | 16550000-572000          | \$75,000                 | \$75,000                         | \$0                      | \$0         | Moved to Hotel/Motel Fund                                                                      |
| History Cherokee                               | 275  | Hotel/Motel Tax Fund | 27510000-572004          | \$0                      | \$25,000                         | \$100,000                | \$100,000   | 2027 Monthly Supplement from Hotel/Motel Fund = \$8,333.33                                     |
| Must Ministries                                | 100  | General              | 1657000-572000           | \$50,000                 | \$50,000                         | \$50,000                 | \$50,000    | 2027 Monthly Supplement = \$4,166.67                                                           |
| Cherokee Day Training Center                   | 100  | General              | 15446000-572000          | \$15,000                 | \$15,000                         | \$15,000                 | \$15,000    | 2027 Monthly Supplement = \$1,250.00                                                           |
| DFACS                                          | 100  | General              | 15443000-572000          | \$112,900                | \$93,540                         | \$117,000                | \$117,000   | Payments based on invoices                                                                     |
| Extension Services                             | 100  | General              | 15600000-571000          | \$128,055                | \$174,079                        | \$167,402                | \$180,895   | 2027 Monthly Supplement = \$15,074.58                                                          |
| Extension Services - Utilities                 | 100  | General              | 15600000-571000-UTIL     | \$7,729                  | \$6,783                          | \$6,184                  | \$6,551     |                                                                                                |
| Georgia Forestry Commission                    | 150  | General Fund UCS     | 17140150-572000          | \$13,055                 | \$12,346                         | \$12,346                 | \$12,346    | 2027 Monthly Payment = \$1,028.83                                                              |
| Library                                        | 100  | General              | 16510000-572000          | \$3,298,565              | \$3,700,534                      | \$4,019,126              | \$4,265,554 | 2027 Monthly Supplement = \$355,462.83                                                         |
| Northwest Health District                      | 100  | General              | 15110000-572000          | \$192,333                | \$192,333                        | \$192,333                | \$192,333   | 2027 monthly supplement = \$16,027.75                                                          |
| Northwest Health District - Utilities          | 100  | General              | 15110000-572000-UTIL     | \$12,571                 | \$14,166                         | \$20,005                 | \$20,005    | SW Fees = \$1,700 , Utilities = 18,305                                                         |
| Upper Etowah River Alliance                    | 150  | General Fund UCS     | 14252150-572000          | \$10,000                 | \$10,000                         | \$10,000                 | \$10,000    |                                                                                                |
| Environmental Health                           | 100  | General              | 15200000-572000          | \$8,861                  | \$8,833                          | \$7,730                  | \$8,046     | Utilities only                                                                                 |
| TOTAL PAYMENTS TO OUTSIDE AGENCIES             |      |                      |                          | \$4,946,056              | \$5,658,800                      | \$6,323,313              | \$6,513,917 |                                                                                                |

# Cherokee County



General Fund

**Cherokee County Board of Commissioners**  
**Inflows Compared to Expenditures - General Fund**

|                                | 2024 Actual | 2025 Actual | 2026 Revised Budget | 2027 Proposed Budget | 2027 Proposed Budget v 2026 B/(W) |
|--------------------------------|-------------|-------------|---------------------|----------------------|-----------------------------------|
| <b>INFLOWS</b>                 | 147,746,240 | 162,193,614 | 169,312,559         | 185,730,928          | 16,418,369                        |
| <b>EXPENDITURES:</b>           |             |             |                     |                      |                                   |
| BOARD OF COMMISSIONERS         | 467,781     | 456,164     | 477,384             | 485,111              | (7,727)                           |
| COUNTY CLERK                   | 327,116     | 338,745     | 390,526             | 400,166              | (9,640)                           |
| COUNTY MANAGER                 | 823,265     | 901,449     | 851,446             | 833,724              | 17,722                            |
| GENERAL SERVICES AGENCY        | 368,852     | 218,574     | 240,384             | 240,186              | 198                               |
| CAPITAL PROJECTS               | 9,848       | 107,372     | 20,162              | 64,982               | (44,820)                          |
| ELECTIONS                      | 2,130,071   | 2,276,830   | 2,459,595           | 2,107,873            | 351,722                           |
| BUDGETING & FINANCIAL SERVICES | 1,257,565   | 1,510,314   | 1,530,995           | 1,694,585            | (163,590)                         |
| DEVELOPMENT SVCS CENTER        | 608,218     | 698,774     | 708,552             | 755,698              | (47,146)                          |
| PURCHASING                     | 561,871     | 567,971     | 614,954             | 402,389              | 212,565                           |
| COUNTY ATTORNEY                | 336,660     | 433,796     | 350,480             | 300,638              | 49,842                            |
| INFORMATION TECHNOLOGY         | 4,836,099   | 5,268,478   | 5,189,516           | 5,318,805            | (129,289)                         |
| GIS/MAPPING                    | 422,923     | 442,939     | 477,128             | 474,010              | 3,118                             |
| HUMAN RESOURCES                | 493,618     | 482,614     | 552,073             | 488,830              | 63,243                            |
| TAX COMMISSIONER               | 3,010,224   | 3,087,283   | 3,292,425           | 3,406,673            | (114,248)                         |
| TAX COMMISSIONER - TAVT        | 74,816      | 39,054      | 72,000              | 100,000              | (28,000)                          |
| TAX ASSESSOR                   | 3,533,853   | 4,090,120   | 4,005,898           | 4,212,692            | (206,794)                         |
| RISK MANAGEMENT                | 300,190     | 286,331     | 290,478             | 304,708              | (14,230)                          |
| PROPERTY MANAGEMENT            | 3,330,958   | 3,471,560   | 3,559,635           | 3,792,533            | (232,898)                         |
| COMMUNICATIONS                 | 431,302     | 465,393     | 483,571             | 493,464              | (9,893)                           |
| GENERAL ADMINISTRATION         | 95,329      | 107,958     | 136,269             | 95,580               | 40,689                            |
| COUNTY PROBATION               | 1,417,693   | 1,619,913   | 1,751,493           | 1,845,986            | (94,493)                          |
| CORONER                        | 484,088     | 518,555     | 468,716             | 557,547              | (88,831)                          |
| ANIMAL CONTROL                 | 995,616     | 1,163,710   | 1,222,243           | 1,256,672            | (34,429)                          |
| ANIMAL SHELTER                 | 1,939,682   | 2,258,848   | 2,259,644           | 2,364,583            | (104,939)                         |
| ANIMAL SHELTER SPECIAL PROJ    | 23,301      | 60,380      | 73,800              | 73,800               | 0                                 |
| EMA                            | 473,691     | 511,295     | 523,725             | 549,546              | (25,821)                          |
| RADIO TECHNOLOGY               | 300,778     | 233,180     | 295,688             | 287,058              | 8,630                             |
| PUBLIC WORKS                   | 4,271,746   | 4,820,846   | 4,969,161           | 6,171,960            | (1,202,799)                       |
| STORMWATER MGT ENGINEERING     | 662,252     | 716,528     | 771,723             | 815,746              | (44,023)                          |
| ENGINEERING TRANSPORTATION     | 731,015     | 928,166     | 938,606             | 954,504              | (15,898)                          |
| ENGINEERING                    | 1,025,992   | 1,224,760   | 1,328,949           | 1,184,584            | 144,365                           |
| RECYCLING                      | 545,385     | 822,167     | 1,130,455           | 811,207              | 319,248                           |
| BLALOCK LANDFILL CLOSURE       | 187,426     | 192,728     | 206,825             | 286,825              | (80,000)                          |
| NORTHWEST HEALTH DISTRICT      | 204,904     | 206,499     | 212,338             | 212,338              | 0                                 |
| ENVIRONMENTAL HEALTH           | 8,861       | 8,833       | 7,730               | 8,046                | (316)                             |
| DFACS                          | 112,900     | 93,540      | 117,000             | 117,000              | 0                                 |
| CHEROKEE DAY TRAINING CTR      | 15,000      | 15,000      | 15,000              | 15,000               | 0                                 |
| CHILDREN & YOUTH SERVICES      | 33,800      | 268,000     | 268,000             | 223,000              | 45,000                            |
| COMMUNITY SERVICES AGENCY      | 248,655     | 245,853     | 253,999             | 256,901              | (2,902)                           |
| COUNTY EXTENSION SERVICES      | 135,784     | 180,862     | 173,586             | 187,446              | (13,860)                          |
| LIBRARY                        | 3,298,565   | 3,700,534   | 4,019,126           | 4,265,554            | (246,428)                         |
| WOODSTOCK ARTS                 | 30,000      | 30,000      | 0                   | 0                    | 0                                 |
| HISTORICAL SOCIETY             | 75,000      | 75,000      | 0                   | 0                    | 0                                 |
| MUST HOMELESS VET/CHILDREN     | 50,000      | 50,000      | 50,000              | 50,000               | 0                                 |
| FOREST RESOURCES CONS          | 13,055      | 12,346      | 12,346              | 12,346               | 0                                 |
| BUILDING INSPECTIONS           | 1,391,609   | 1,331,195   | 1,352,399           | 1,364,820            | (12,421)                          |

**Cherokee County Board of Commissioners**  
**Inflows Compared to Expenditures - General Fund**

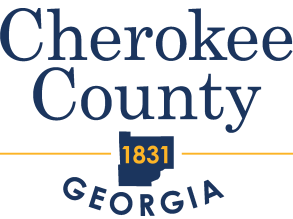
|                                  | 2024 Actual        | 2025 Actual        | 2026 Revised Budget | 2027 Proposed Budget | 2027 Proposed Budget v 2026 B/(W) |
|----------------------------------|--------------------|--------------------|---------------------|----------------------|-----------------------------------|
| PLANNING AND ZONING              | 1,376,777          | 1,559,340          | 1,959,594           | 1,825,637            | 133,957                           |
| CODE ENFORCEMENT                 | 2,243,468          | 2,150,345          | 2,295,128           | 2,352,362            | (57,234)                          |
| FLEXIBLE BENEFITS PLAN           | 26,974             | 26,411             | 25,000              | 30,000               | (5,000)                           |
| <b>TOTAL GENERAL SERVICES</b>    | <b>45,744,576</b>  | <b>50,276,553</b>  | <b>52,405,745</b>   | <b>54,053,115</b>    | <b>(1,647,370)</b>                |
|                                  |                    |                    |                     |                      |                                   |
| INTERFUND TRANSFERS              | 12,714,664         | 15,276,580         | 16,769,790          | 18,174,377           | (1,404,587)                       |
| <b>TOTAL INTERFUND TRANSFERS</b> | <b>12,714,664</b>  | <b>15,276,580</b>  | <b>16,769,790</b>   | <b>18,174,377</b>    | <b>(1,404,587)</b>                |
|                                  |                    |                    |                     |                      |                                   |
| <b>ECONOMIC DEVELOPMENT FUND</b> | <b>737,187</b>     | <b>737,187</b>     | <b>737,187</b>      | <b>737,187</b>       | <b>0</b>                          |
|                                  |                    |                    |                     |                      |                                   |
| COURT ADMIN SRVCS                | 2,769,007          | 3,425,884          | 3,826,982           | 3,880,064            | (53,082)                          |
| SUPERIOR COURT                   | 884,308            | 981,556            | 1,033,825           | 1,066,240            | (32,415)                          |
| CLERK OF SUPERIOR COURT          | 6,515,536          | 7,262,551          | 7,363,195           | 7,756,567            | (393,372)                         |
| CLERK OF COURT - BOE             | 66,770             | 49,590             | 70,005              | 77,240               | (7,235)                           |
| CLERK OF COURT - TECH FUND       | 441,910            | 198,722            | 163,000             | 163,000              | 0                                 |
| DISTRICT ATTORNEY                | 5,690,368          | 7,017,230          | 7,492,382           | 7,817,059            | (324,677)                         |
| STATE COURT                      | 1,325,796          | 1,389,943          | 1,364,381           | 1,556,012            | (191,631)                         |
| STATE COURT TECH FUND            | -                  | -                  | 10,000              | 10,000               | 0                                 |
| SOLICITOR                        | 3,143,372          | 3,343,313          | 3,562,635           | 3,804,320            | (241,685)                         |
| SOLICITOR VIDEO ACCOUNT          | 13,304             | 12,878             | 53,000              | 53,000               | 0                                 |
| MAGISTRATE COURT                 | 691,088            | 745,293            | 747,392             | 919,279              | (171,887)                         |
| PROBATE COURT                    | 1,166,944          | 1,288,346          | 1,313,014           | 1,404,570            | (91,556)                          |
| JUVENILE COURT                   | 2,269,429          | 2,631,401          | 2,676,494           | 2,773,665            | (97,171)                          |
| JUVENILE CT - SUPERVISION FEES   | 40,387             | 44,298             | 50,550              | 50,550               | 0                                 |
| INDIGENT DEFENSE                 | 3,640,571          | 3,710,609          | 3,993,812           | 4,102,075            | (108,263)                         |
| <b>JUDICIAL SERVICES</b>         | <b>28,658,789</b>  | <b>32,101,615</b>  | <b>33,720,667</b>   | <b>35,433,641</b>    | <b>(1,712,974)</b>                |
|                                  |                    |                    |                     |                      |                                   |
| <b>SHERIFF OFFICE</b>            | <b>65,025,904</b>  | <b>69,312,099</b>  | <b>74,854,663</b>   | <b>82,467,605</b>    | <b>(7,612,942)</b>                |
|                                  |                    |                    |                     |                      |                                   |
| <b>TOTAL GENERAL FUND</b>        | <b>152,881,120</b> | <b>167,704,034</b> | <b>178,488,052</b>  | <b>190,865,925</b>   | <b>(12,377,873)</b>               |
| Inflows Over Expenditures        | (5,134,880)        | (5,510,421)        | (9,175,493)         | (5,134,997)          |                                   |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                    |                    |                    |                    |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual     | 2026<br>Budget     | 2026<br>YTD        | 2026<br>Run        | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>               |                                   |                    |                    |                    |                    |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>       |                                   |                    |                    |                    |                    |                                    |                            |                       |
| <b>TAXES</b>                            |                                   |                    |                    |                    |                    |                                    |                            |                       |
| 311000 - PROPERTY TAXES - CURRENT YEAR  | 71,549,649                        | 84,472,775         | 93,162,163         | 91,041,940         | 91,193,828         | 107,600,821                        | (16,406,993)               | (14,438,658)          |
| 311001 - ALLOWANCE FOR UNCOLLECTIBLE    | 0                                 | 0                  | 0                  | 0                  | 0                  | (815,668)                          | 815,668                    | 815,668               |
| 311120 - TIMBER                         | 4,441                             | 2,128              | 1,989              | 200                | 2,189              | 3                                  | 2,186                      | 1,986                 |
| 311200 - REAL PROPERTY-PRIOR YEAR       | 738,381                           | 1,038,850          | 488,482            | 469,184            | 774,141            | 654,710                            | 119,431                    | (166,228)             |
| 311310 - MOTOR VEHICLE                  | 420,051                           | 396,030            | 389,528            | 290,554            | 370,427            | 396,223                            | (25,796)                   | (6,695)               |
| 311314 - VC - TAVT 1% ADMIN FEE         | 267,319                           | 268,341            | 235,000            | 200,853            | 260,087            | 256,881                            | 3,206                      | (21,881)              |
| 311315 - TAVT                           | 20,609,804                        | 20,941,942         | 21,300,000         | 15,659,539         | 21,036,698         | 21,300,000                         | (263,302)                  | 0                     |
| 311316 - ALTERNATIVE AD VALOREM TAX     | 43,716                            | 42,383             | 47,000             | 41,684             | 41,684             | 47,000                             | (5,316)                    | 0                     |
| 311320 - MOBILE HOME                    | 102,624                           | 109,232            | 93,892             | 108,270            | 112,203            | 104,008                            | 8,195                      | (10,116)              |
| 311340 - INTANGIBLES (REGULAR & RECORD) | 1,855,342                         | 2,031,470          | 1,900,000          | 1,619,876          | 2,107,461          | 2,000,000                          | 107,461                    | (100,000)             |
| 311350 - RAILROAD EQUIPMENT TAX         | 15,291                            | 16,540             | 15,000             | 16,992             | 16,992             | 16,000                             | 992                        | (1,000)               |
| 311600 - REAL ESTATE TRANSFER           | 818,585                           | 729,141            | 525,000            | 548,923            | 689,934            | 650,000                            | 39,934                     | (125,000)             |
| 311750 - FRANCHISE TAX-TELEVISION CABLE | 1,747,754                         | 1,543,897          | 1,700,000          | 1,047,493          | 1,397,493          | 1,400,000                          | (2,507)                    | 300,000               |
| 311790 - BANK FRANCHISE TAX             | 475,449                           | 512,250            | 475,000            | 545,826            | 545,826            | 550,000                            | (4,174)                    | (75,000)              |
| 316200 - INSURANCE PREMIUM TAXES        | 15,572,044                        | 17,463,683         | 17,000,000         | 0                  | 17,000,000         | 19,207,500                         | (2,207,500)                | (2,207,500)           |
| 319120 - PENALTIES/INTEREST PERSONAL PR | 538,352                           | 489,589            | 450,000            | 409,881            | 504,001            | 475,000                            | 29,001                     | (25,000)              |
| <b>TOTAL TAXES</b>                      | <b>114,758,802</b>                | <b>130,058,252</b> | <b>137,783,054</b> | <b>112,001,215</b> | <b>136,052,964</b> | <b>153,842,478</b>                 | <b>(17,789,514)</b>        | <b>(16,059,424)</b>   |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>LICENSES &amp; PERMITS</b>           |                                   |                |                |             |             |                                    |                            |                       |
| 321110 - BEER AND WINE APPLICATION FEE  | 348,670                           | 338,150        | 325,000        | 483,700     | 483,844     | 475,000                            | 8,844                      | (150,000)             |
| 321111 - NEW ALCOHOL BEVERAGE FEES      | 24,466                            | 18,750         | 25,000         | 44,000      | 47,145      | 30,000                             | 17,145                     | (5,000)               |
| 321112 - NEW DISTILLED SPIRITS FEES     | 0                                 | 135,000        | 0              | (1,025)     | 0           | 0                                  | 0                          | 0                     |
| 321240 - MISCELLANEOUS BUSINESS LICENSE | 604,987                           | 751,820        | 650,000        | 590,477     | 609,491     | 650,000                            | (40,509)                   | 0                     |
| 321241 - NEWLY ISSUED BUSINESS LICENSE  | 300,665                           | 85,436         | 80,000         | 63,857      | 77,187      | 75,000                             | 2,187                      | 5,000                 |
| 321900 - OTHER FEES                     | 16,740                            | 13,600         | 20,000         | 8,850       | 13,850      | 20,000                             | (6,150)                    | 0                     |
| 322990 - FILM PROJECT FEES              | 10,340                            | 4,500          | 15,000         | 28,000      | 43,000      | 15,000                             | 28,000                     | 0                     |
| 323120 - BUILDING INSPECTION            | 3,194,091                         | 2,877,840      | 3,125,000      | 2,370,450   | 2,826,494   | 3,000,000                          | (173,506)                  | 125,000               |
| 323920 - ELECTRONIC REVIEW              | 78,875                            | 76,903         | 80,000         | 69,225      | 82,555      | 80,000                             | 2,555                      | 0                     |
| <b>TOTAL LICENSES &amp; PERMITS</b>     | 4,578,834                         | 4,301,999      | 4,320,000      | 3,657,534   | 4,183,566   | 4,345,000                          | (161,434)                  | (25,000)              |
| <b>INTERGOVT</b>                        |                                   |                |                |             |             |                                    |                            |                       |
| 333100 - PMT IN LIEU OF TAXES - FED GOV | 59,007                            | 60,946         | 55,000         | 62,523      | 62,523      | 60,000                             | 2,523                      | (5,000)               |
| 335200 - FOREST LAND PROTECTION GRANT   | 0                                 | 8,683          | 8,600          | 4,471       | 4,471       | 8,000                              | (3,529)                    | 600                   |
| 336217 - CITY OF NELSON                 | 3,514                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336300 - RANGE REVENUE                  | 27,150                            | 8,503          | 25,000         | 2,606       | 6,776       | 20,000                             | (13,224)                   | 5,000                 |
| <b>TOTAL INTERGOVT</b>                  | 89,671                            | 78,132         | 88,600         | 69,599      | 73,770      | 88,000                             | (14,230)                   | 600                   |
| <b>CHARGES FOR SVCS</b>                 |                                   |                |                |             |             |                                    |                            |                       |
| 341120 - PROBATION FEE                  | 33,887                            | 32,519         | 20,000         | 33,312      | 38,309      | 25,000                             | 13,309                     | (5,000)               |
| 341190 - MEDIATION FEES                 | 0                                 | 0              | 55,954         | 0           | 55,954      | 0                                  | 55,954                     | 55,954                |
| 341394 - CERTIFICATE OF OCCUPANCY FEE   | 54,000                            | 44,293         | 55,000         | 32,157      | 41,327      | 50,000                             | (8,673)                    | 5,000                 |
| 341396 - NPDES FEES                     | 14,760                            | 22,840         | 14,000         | 15,186      | 17,516      | 15,000                             | 2,516                      | (1,000)               |
| 341400 - PRINTING AND DUPLICATION SERVI | 87,432                            | 115,567        | 85,000         | 97,286      | 118,539     | 80,500                             | 38,039                     | 4,500                 |
| 341500 - SALES TAX VENDOR COMPENSATION  | 3,838                             | 3,718          | 4,000          | 3,012       | 4,015       | 4,000                              | 15                         | 0                     |
| 341780 - INTERNAL SVC CHRG - CUSTODIAL  | 1,202,981                         | 1,248,709      | 1,257,309      | 1,047,756   | 1,257,308   | 1,364,637                          | (107,329)                  | (107,328)             |
| 341910 - ELECTION QUALIFYING FEE        | 24,585                            | 26,056         | 14,000         | 29,466      | 43,466      | 20,000                             | 23,466                     | (6,000)               |
| 341930 - SALES OF MAPS AND PUBLICATIONS | 15,440                            | 12,040         | 15,000         | 10,120      | 12,620      | 15,000                             | (2,380)                    | 0                     |
| 341940 - COMMISSIONS ON TAX COLLECTIONS | 5,879,692                         | 6,483,176      | 7,155,479      | 6,365,390   | 6,631,014   | 7,000,000                          | (368,986)                  | 155,479               |
| 341945 - TAVT COMMISSIONS               | 284,171                           | 287,968        | 260,000        | 215,436     | 280,433     | 280,000                            | 433                        | (20,000)              |
| 341950 - OTHER-VEHICLE EMISSION FEE     | 169,233                           | 170,034        | 130,000        | 83,226      | 148,226     | 150,000                            | (1,774)                    | (20,000)              |



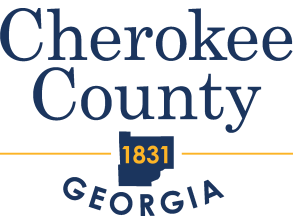
2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 342140 - PROBATION FEES                 | 821,439                    | 842,552        | 900,000        | 569,668     | 794,668     | 850,000                            | (55,332)              | 50,000                |
| 344110 - REFUSE COLLECTION CHARGES      | 185,647                    | 207,982        | 160,000        | 186,037     | 212,707     | 231,000                            | (18,293)              | (71,000)              |
| 344150 - LANDFILL TIPPING FEES          | 1,613,234                  | 1,613,434      | 1,600,000      | 1,150,108   | 1,550,108   | 1,600,000                          | (49,892)              | 0                     |
| 344151 - LANDFILL HOST FEES             | 3,577,245                  | 4,114,616      | 3,500,000      | 3,126,429   | 4,001,429   | 4,000,000                          | 1,429                 | (500,000)             |
| 346101 - ANIMAL SHELTER-ADOPTION FEE    | 57,971                     | 52,974         | 50,000         | 34,293      | 42,623      | 50,000                             | (7,377)               | 0                     |
| 346102 - ANIMAL SHELTER-RECLAIM FEE     | 5,158                      | 4,245          | 8,000          | 4,839       | 6,169       | 6,000                              | 169                   | 2,000                 |
| 346103 - ANIMAL SHELTER-EUTHANASIA FEE  | 2,825                      | 3,227          | 3,000          | 3,000       | 3,500       | 3,000                              | 500                   | 0                     |
| 346104 - ANIMAL SHELTER-RABIES VAC FEE  | 3,320                      | 5,160          | 5,000          | 3,573       | 4,403       | 5,000                              | (597)                 | 0                     |
| 346105 - ANIMAL SHELTER-MICROCHIP FEE   | 0                          | 20             | 200            | 0           | 30          | 0                                  | 30                    | 200                   |
| 346107 - ANIMAL SHELTER-SURRENDER FEE   | 15,812                     | 16,898         | 14,000         | 14,388      | 16,718      | 15,000                             | 1,718                 | (1,000)               |
| 346109 - QUARANTINE FEES                | 4,870                      | 8,895          | 7,000          | 8,280       | 9,450       | 7,000                              | 2,450                 | 0                     |
| 346112 - SPECIAL PROJECTS ANIMAL SHELTE | 96,194                     | 99,432         | 125,000        | 89,839      | 110,669     | 125,000                            | (14,331)              | 0                     |
| 346900 - OPEN RECORDS REQUEST FEES      | 2,387                      | 2,629          | 5,000          | 6,857       | 7,687       | 5,000                              | 2,687                 | 0                     |
| 349300 - CK FEE                         | 3,783                      | 3,668          | 3,000          | 2,495       | 2,995       | 3,000                              | (5)                   | 0                     |
| TOTAL CHARGES FOR SVCS                  | 14,159,902                 | 15,422,650     | 15,445,942     | 13,132,155  | 15,411,883  | 15,904,137                         | (492,254)             | (458,195)             |
| FINES & FORFEITURES                     |                            |                |                |             |             |                                    |                       |                       |
| 351010 - GA SPEED CAMERA LAW PENALTY    | 196,297                    | 2,975          | 0              | 75          | 75          | 0                                  | 75                    | 0                     |
| 351110 - FINES/ FORFEITURES-SUPERIOR CT | 1,838,106                  | 1,966,965      | 1,863,136      | 1,459,332   | 2,047,465   | 1,963,136                          | 84,329                | (100,000)             |
| 351120 - FINES/ FORFEITURES-STATE CT    | 1,915,630                  | 1,802,729      | 1,910,000      | 1,743,630   | 2,228,633   | 1,955,000                          | 273,633               | (45,000)              |
| 351121 - PRE-TRIAL DIVERSION PROG FEE   | 107,505                    | 84,975         | 100,000        | 78,239      | 103,242     | 100,000                            | 3,242                 | 0                     |
| 351130 - FINES/ FORFEITURES-MAGISTRATE  | 523,574                    | 502,551        | 490,000        | 388,393     | 510,896     | 490,000                            | 20,896                | 0                     |
| 351150 - FINES/ FORFEITURES-PROBATE CT  | 459,061                    | 474,464        | 440,000        | 360,411     | 470,408     | 460,000                            | 10,408                | (20,000)              |
| 351160 - FINES/ FORFEITURES-JUVENILE CT | 72,730                     | 66,355         | 59,000         | 53,736      | 68,492      | 59,000                             | 9,492                 | 0                     |
| 351340 - OTHER CONFISCATIONS/ESCHEATS   | 25                         | 0              | 8,000          | 0           | 8,000       | 4,000                              | 4,000                 | 4,000                 |
| 351400 - ADDITIONAL PENALTY ASSESSMENTS | 396,335                    | 457,864        | 350,000        | 379,473     | 466,970     | 400,000                            | 66,970                | (50,000)              |
| 351401 - RESTITUTION CHARGES            | 50                         | 696            | 4,000          | 181         | 4,181       | 4,000                              | 181                   | 0                     |
| TOTAL FINES & FORFEITURES               | 5,509,313                  | 5,359,573      | 5,224,136      | 4,463,469   | 5,908,362   | 5,435,136                          | 473,226               | (211,000)             |
| INVSMT REVENUE                          |                            |                |                |             |             |                                    |                       |                       |
| 361000 - INTEREST REVENUES              | 6,452,815                  | 4,604,247      | 4,500,000      | 3,683,670   | 4,248,446   | 4,100,000                          | 148,446               | 400,000               |
| TOTAL INVSMT REVENUE                    | 6,452,815                  | 4,604,247      | 4,500,000      | 3,683,670   | 4,248,446   | 4,100,000                          | 148,446               | 400,000               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>MISC REVENUE</b>                    |                                   |                |                |             |             |                                    |                            |                       |
| 380000 - MISCELLANEOUS REVENUE         | 159,474                           | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 381000 - RENTS AND ROYALTIES           | 293,384                           | 259,077        | 218,151        | 136,479     | 187,768     | 335,840                            | (148,072)                  | (117,689)             |
| 381001 - RENTS - TAX COMMISSIONER      | 0                                 | 0              | 0              | 14,931      | 0           | 0                                  | 0                          | 0                     |
| 383010 - MISCELLANEOUS REIMBURSEMENTS  | 729,798                           | 847,927        | 646,400        | 486,444     | 809,248     | 761,000                            | 48,248                     | (114,600)             |
| 383040 - INDIGENT DEFENSE REIMBUSEMENT | 419,223                           | 323,884        | 350,000        | 271,377     | 358,874     | 350,000                            | 8,874                      | 0                     |
| 383050 - MISCELLANEOUS- FORFEITURES    | 15,390                            | 10,968         | 5,000          | 24,248      | 24,248      | 10,000                             | 14,248                     | (5,000)               |
| <b>TOTAL MISC REVENUE</b>              | 1,617,270                         | 1,441,856      | 1,219,551      | 933,478     | 1,380,138   | 1,456,840                          | (76,702)                   | (237,289)             |
|                                        |                                   |                |                |             |             |                                    |                            |                       |
| <b>CONTRIBUTIONS</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 371000 - CONTRIBUTIONS AND DONATIONS   | 1,480                             | 5,055          | 3,000          | 3,593       | 4,093       | 5,000                              | (907)                      | (2,000)               |
| <b>TOTAL CONTRIBUTIONS</b>             | 1,480                             | 5,055          | 3,000          | 3,593       | 4,093       | 5,000                              | (907)                      | (2,000)               |
|                                        |                                   |                |                |             |             |                                    |                            |                       |
| <b>SALE OF ASSETS</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| 392100 - SALE OF ASSETS                | 58,179                            | 85,795         | 290,000        | 332,548     | 332,548     | 0                                  | 332,548                    | 290,000               |
| <b>TOTAL SALE OF ASSETS</b>            | 58,179                            | 85,795         | 290,000        | 332,548     | 332,548     | 0                                  | 332,548                    | 290,000               |
|                                        |                                   |                |                |             |             |                                    |                            |                       |
| <b>BOND/DEBT PROCEEDS</b>              |                                   |                |                |             |             |                                    |                            |                       |
| 393500 - PROCEEDS FROM CAPITAL LEASES  | 1,553,356                         | 208,225        | 0              | 2,030,632   | 2,030,632   | 164,273                            | 1,866,359                  | (164,273)             |
| 393600 - INSURANCE RECOVERY            | 155,738                           | 251,145        | 10,000         | 397,900     | 397,900     | 0                                  | 397,900                    | 10,000                |
| <b>TOTAL BOND/DEBT PROCEEDS</b>        | 1,709,094                         | 459,370        | 10,000         | 2,428,531   | 2,428,532   | 164,273                            | 2,264,259                  | (154,273)             |
|                                        |                                   |                |                |             |             |                                    |                            |                       |
| <b>USE OF RESERVES</b>                 |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES               | 0                                 | 0              | 9,195,422      | 0           | 0           | 5,134,997                          | 0                          | 0                     |
| <b>TOTAL USE OF RESERVES</b>           | 0                                 | 0              | 9,195,422      | 0           | 0           | 5,134,997                          | 0                          | 0                     |
|                                        |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                       | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                     |                                   |                |                |             |             |                                    |                            |                       |
| 391225 - TRANSFER IN FROM CRPA        | 150,000                           | 150,000        | 195,000        | 125,000     | 195,000     | 150,000                            | 45,000                     | 45,000                |
| 391270 - TRANSFER IN FROM FIRE FUND   | 211,236                           | 219,685        | 226,276        | 188,563     | 226,276     | 233,064                            | (6,788)                    | (6,788)               |
| 391275 - TRANSFER IN FROM HOTEL/MOTEL | 3,000                             | 7,000          | 7,000          | 5,833       | 7,000       | 7,000                              | 0                          | 0                     |
| TOTAL TRANSFERS FROM/TO               | 364,236                           | 376,685        | 428,276        | 319,397     | 428,276     | 390,064                            | 38,212                     | 38,212                |
| TOTAL ALL FUNDING SOURCES             | 149,299,596                       | 162,193,614    | 178,507,981    | 141,025,188 | 170,452,578 | 190,865,925                        | (20,413,347)               | (12,357,944)          |
| EXPENDITURES                          |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 62,713,646                 | 68,369,949     | 73,027,965     | 57,289,581  | 71,957,927  | 75,627,333                         | (3,669,406)           | (2,599,368)           |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 257,710                    | 276,227        | 255,850        | 174,030     | 218,589     | 164,474                            | 54,115                | 91,376                |
| 511102 - SALARIES/ COURT SERVICE        | 36,999                     | 26,528         | 30,900         | 21,977      | 27,604      | 31,364                             | (3,760)               | (464)                 |
| 511103 - WORKED HOLIDAY                 | 328,582                    | 373,028        | 436,275        | 359,151     | 451,108     | 443,206                            | 7,902                 | (6,931)               |
| 511104 - SALARY CONTINGENCY             | 0                          | 0              | 10,300         | 0           | 0           | 10,455                             | (10,455)              | (155)                 |
| 511110 - UNIFORM ALLOWANCE              | 53,682                     | 58,739         | 62,820         | 52,584      | 66,048      | 71,460                             | (5,412)               | (8,640)               |
| 511113 - POLL WORKER                    | 379,394                    | 386,645        | 600,000        | 365,081     | 458,556     | 397,330                            | 61,226                | 202,670               |
| 511115 - PERFECT ATTENDANCE             | 334,622                    | 343,865        | 1,884          | 361,502     | 361,502     | 2,132                              | 359,370               | (248)                 |
| 511116 - SHORT TERM DISABILITY PAY      | 25,661                     | 41,033         | 3,113          | 38,345      | 48,163      | 314                                | 47,849                | 2,799                 |
| 511200 - PART TIME/TEMP EMPLOYEES       | 1,139,676                  | 1,268,052      | 1,682,310      | 911,747     | 1,145,189   | 1,806,834                          | (661,645)             | (124,524)             |
| 511300 - OVERTIME                       | 2,894,069                  | 2,026,050      | 2,691,784      | 1,641,213   | 2,061,427   | 2,806,058                          | (744,631)             | (114,274)             |
| TOTAL COMPENSATION                      | 68,164,041                 | 73,170,117     | 78,803,201     | 61,215,210  | 76,796,111  | 81,360,960                         | (4,564,849)           | (2,557,759)           |
| 512101 - GROUP INSURANCE - HEALTH       | 14,235,437                 | 17,153,767     | 14,775,425     | 14,113,655  | 17,727,296  | 18,064,885                         | (337,589)             | (3,289,460)           |
| 512102 - GROUP INSURANCE - LIFE         | 63,038                     | 65,184         | 85,964         | 58,134      | 73,019      | 85,297                             | (12,278)              | 667                   |
| 512103 - GROUP INSURANCE - DENTAL       | 269,940                    | 283,960        | 300,191        | 324,966     | 408,170     | 463,464                            | (55,294)              | (163,273)             |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 132,996                    | 144,656        | 162,727        | 102,857     | 129,192     | 155,014                            | (25,822)              | 7,713                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 25,410                     | 26,721         | 27,997         | 21,691      | 27,245      | 28,074                             | (829)                 | (77)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 8,260                      | 8,697          | 9,052          | 7,045       | 8,849       | 9,074                              | (225)                 | (22)                  |
| 512402 - RETIREMENT CONTRIBUTION/401A   | 21,029                     | 21,666         | 0              | 18,058      | 22,682      | 0                                  | 22,682                | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 10,731,978                 | 12,159,482     | 13,218,913     | 10,162,947  | 12,765,054  | 13,660,930                         | (895,876)             | (442,017)             |
| 512405 - JUDGES RETIREMENT SYS (JRS)MAT | 33,915                     | 34,904         | 35,539         | 35,272      | 44,302      | 49,100                             | (4,798)               | (13,561)              |
| TOTAL BENEFITS                          | 25,522,004                 | 29,899,037     | 28,615,808     | 24,844,624  | 31,205,808  | 32,515,838                         | (1,310,030)           | (3,900,030)           |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 3,999,463                  | 4,289,076      | 4,843,577      | 3,582,182   | 4,499,359   | 4,998,735                          | (499,376)             | (155,158)             |
| 512300 - MEDICARE                       | 940,515                    | 1,005,130      | 1,132,853      | 839,509     | 1,054,455   | 1,224,578                          | (170,123)             | (91,725)              |
| TOTAL PAYROLL TAXES                     | 4,939,978                  | 5,294,206      | 5,976,430      | 4,421,690   | 5,553,814   | 6,223,313                          | (669,499)             | (246,883)             |
| 512600 - UNEMPLOYMENT INSURANCE         | 3,267                      | 1,267          | 0              | 10,585      | 13,295      | 0                                  | 13,295                | 0                     |
| 512900 - OTHER EMPLOYEE BENEFITS        | 1,110                      | 684            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 4,377                      | 1,951          | 0              | 10,585      | 13,295      | 0                                  | 13,295                | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 98,630,400                 | 108,365,311    | 113,395,439    | 90,492,110  | 113,569,028 | 120,100,111                        | (6,531,083)           | (6,704,672)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>    |                                   |                |                |             |             |                                    |                            |                       |
| 521100 - OFFICIAL/ADMINISTRATIVE        | 71,739                            | (12,134)       | 12,134         | 0           | 0           | 0                                  | 0                          | 12,134                |
| 521101 - OFFICIAL/ADMINISTRATIVE/JURY   | 299,869                           | 336,192        | 350,000        | 330,227     | 440,303     | 350,000                            | 90,303                     | 0                     |
| 521102 - ADMINISTRATIVE/ WITNESS FEES   | 12,839                            | 21,144         | 16,000         | 11,377      | 15,170      | 15,500                             | (330)                      | 500                   |
| 521120 - STATE SUPPLEMENTS              | 265,244                           | 287,618        | 301,241        | 228,944     | 305,258     | 275,675                            | 29,583                     | 25,566                |
| 521200 - PROFESSIONAL SERVICES          | 2,068,639                         | 2,253,410      | 2,773,359      | 2,079,782   | 2,773,043   | 2,146,122                          | 626,921                    | 627,237               |
| 521201 - PROF SVCS/BROKERS & REPORTERS  | 7,506                             | 1,793          | 17,000         | 6,510       | 8,680       | 41,000                             | (32,320)                   | (24,000)              |
| 521203 - PROFESSIONAL/COURT INTERPRETER | 101,167                           | 82,841         | 155,520        | 64,769      | 86,358      | 148,000                            | (61,642)                   | 7,520                 |
| 521204 - COURT APPOINTED ATTORNEY       | 3,048,670                         | 3,008,039      | 3,279,324      | 2,277,239   | 3,036,319   | 3,279,324                          | (243,005)                  | 0                     |
| 521213 - INDIGENT BURIAL                | 9,750                             | 8,250          | 10,000         | 9,750       | 13,000      | 10,000                             | 3,000                      | 0                     |
| 521214 - PROF SVCS - LEGAL              | 445,074                           | 548,359        | 394,500        | 584,987     | 779,983     | 427,200                            | 352,783                    | (32,700)              |
| 521215 - ATTORNEY FOR THE DAY           | 393,413                           | 508,224        | 515,053        | 425,757     | 567,676     | 600,000                            | (32,324)                   | (84,947)              |
| 521216 - PROF SVC/GUARDIAN AD LITEM     | 316,351                           | 398,484        | 389,416        | 228,446     | 304,595     | 289,416                            | 15,179                     | 100,000               |
| 521217 - PROF SVCS/CHILD ATTORNEY       | 0                                 | 60,353         | 0              | 90,904      | 121,205     | 150,000                            | (28,795)                   | (150,000)             |
| 521221 - SO IMPOUND YARD - WRECKER FEES | 3,630                             | 2,075          | 4,500          | 3,620       | 4,827       | 7,400                              | (2,573)                    | (2,900)               |
| 521222 - FORENSIC LAB TESTING           | 1,861                             | 617            | 20,000         | 333         | 444         | 7,500                              | (7,056)                    | 12,500                |
| 521225 - PROF SVCS/TRANSPORTATION       | 98,678                            | 107,824        | 136,000        | 94,400      | 125,867     | 136,000                            | (10,133)                   | 0                     |
| 521230 - PROF SVCS/TREE REMOVAL         | 19,886                            | 11,058         | 47,000         | 7,394       | 9,859       | 47,000                             | (37,141)                   | 0                     |
| 521250 - PROF SVCS/CURB-GUTTER;CONCRETE | 0                                 | 0              | 2,000          | 0           | 0           | 2,000                              | (2,000)                    | 0                     |
| 521260 - PROFESSIONAL SERVICE-MEDICAL   | 6,073,143                         | 6,458,085      | 6,600,000      | 5,261,047   | 7,014,730   | 7,236,867                          | (222,137)                  | (636,867)             |
| 521261 - PROF SVCS - MED NON MANAGED    | 150,270                           | 206,902        | 204,750        | 186,720     | 248,960     | 224,750                            | 24,210                     | (20,000)              |
| 521300 - TECHNICAL                      | 1,564,186                         | 2,412,899      | 3,067,577      | 1,906,358   | 2,541,811   | 5,053,760                          | (2,511,949)                | (1,986,183)           |
| 522115 - DISPOSAL-ROAD DEBRIS           | 0                                 | 0              | 11,288         | 0           | 0           | 11,288                             | (11,288)                   | 0                     |
| 522118 - DISPOSAL-SHREDDING             | 3,055                             | 1,720          | 5,320          | 2,078       | 2,770       | 4,350                              | (1,580)                    | 970                   |
| 522119 - DISPOSAL - GLASS               | 3,300                             | 10,118         | 10,000         | 15,618      | 20,824      | 18,000                             | 2,824                      | (8,000)               |
| 522121 - DISPOSAL - RECYCLING PICK UP   | 116,543                           | 290,068        | 340,000        | 168,452     | 224,603     | 200,000                            | 24,603                     | 140,000               |
| 522145 - LANDSCAPE MAINTENANCE          | 7,125                             | 0              | 5,000          | 29          | 39          | 0                                  | 39                         | 5,000                 |
| 522200 - REPAIRS AND MAINTENANCE        | 521,929                           | 504,520        | 751,107        | 441,058     | 588,077     | 809,552                            | (221,475)                  | (58,445)              |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 821,091                           | 825,021        | 884,374        | 476,169     | 634,892     | 1,110,660                          | (475,768)                  | (226,286)             |
| 522207 - NON-VEHICLE RPRS - INS CLAIMS  | 0                                 | 58,393         | 0              | 60,503      | 80,671      | 0                                  | 80,671                     | 0                     |





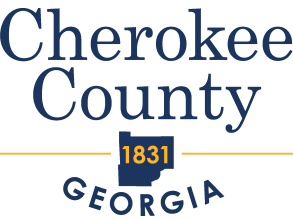
2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 2,635                             | 77,871         | 99,970         | 43,755      | 58,340      | 81,276                             | (22,936)                   | 18,694                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 186,319                           | 216,975        | 253,512        | 164,860     | 219,813     | 237,445                            | (17,632)                   | 16,067                |
| 523102 - INSURANCE - SURETY BONDS       | 0                                 | 0              | 1,500          | 0           | 0           | 1,500                              | (1,500)                    | 0                     |
| 523201 - CELL PHONE                     | 411,420                           | 423,069        | 453,065        | 345,205     | 460,273     | 469,121                            | (8,848)                    | (16,056)              |
| 523202 - COMMUNICATIONS - NON ALLOCATED | 208,968                           | 265,266        | 279,509        | 274,138     | 365,517     | 3,880                              | 361,637                    | 275,629               |
| 523250 - POSTAGE                        | 640,178                           | 637,483        | 773,575        | 461,049     | 614,731     | 649,210                            | (34,479)                   | 124,365               |
| 523300 - ADVERTISING                    | 57,233                            | 48,957         | 72,065         | 37,983      | 50,644      | 63,715                             | (13,071)                   | 8,350                 |
| 523400 - PRINTING AND BINDING           | 81,303                            | 90,001         | 129,325        | 82,839      | 110,452     | 136,075                            | (25,623)                   | (6,750)               |
| 523450 - ZONING SIGN PRINTING           | (2,086)                           | (1,115)        | 3,000          | 790         | 1,053       | 3,000                              | (1,947)                    | 0                     |
| 523500 - TRAVEL                         | 351,730                           | 422,349        | 531,173        | 332,398     | 443,197     | 512,110                            | (68,913)                   | 19,063                |
| 523600 - DUES AND FEES                  | 287,943                           | 315,566        | 350,496        | 283,108     | 377,477     | 369,380                            | 8,097                      | (18,884)              |
| 523601 - DUES ARC, GMA, ACCG            | 378,125                           | 386,949        | 397,954        | 396,858     | 529,144     | 406,956                            | 122,188                    | (9,002)               |
| 523700 - EDUCATION AND TRAINING         | 432,945                           | 406,861        | 633,091        | 345,931     | 461,241     | 570,195                            | (108,954)                  | 62,896                |
| 523800 - LICENSES                       | 18,269                            | 608            | 1,465          | 1,239       | 1,651       | 1,485                              | 166                        | (20)                  |
| 523900 - OTHER PURCHASED SERVICES       | 140,156                           | 152,586        | 219,880        | 157,619     | 210,158     | 121,600                            | 88,558                     | 98,280                |
| 523910 - AUTOMOTIVE SERVICES O/S FLEET  | 0                                 | 0              | 12,000         | 0           | 0           | 12,000                             | (12,000)                   | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 1,597,277                         | 1,274,511      | 1,803,346      | 989,276     | 1,319,035   | 1,640,271                          | (321,236)                  | 163,075               |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 345,672                           | 305,124        | 367,275        | 269,520     | 359,360     | 394,425                            | (35,065)                   | (27,150)              |
| 531102 - GENERAL SUPPLIES/MEDICAL       | 1,389                             | 15,564         | 14,000         | 1,901       | 2,534       | 14,000                             | (11,466)                   | 0                     |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 101,184                           | 79,601         | 70,000         | 80,987      | 107,983     | 70,000                             | 37,983                     | 0                     |
| 531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU | 10,390                            | 6,123          | 100,000        | 9,353       | 12,471      | 100,000                            | (87,529)                   | 0                     |
| 531115 - GEN SUPPLIES/CONCRETE          | 15,022                            | 33,694         | 20,000         | 34,705      | 46,273      | 20,000                             | 26,273                     | 0                     |
| 531120 - GEN SUPPLIES/EROSION CONT/GRAS | 6,818                             | 8,843          | 6,533          | 13,360      | 17,814      | 6,533                              | 11,281                     | 0                     |
| 531130 - GEN SUPPLIES/OPERATIONAL SUPPL | 68,112                            | 87,852         | 72,000         | 32,856      | 43,807      | 128,000                            | (84,193)                   | (56,000)              |
| 531135 - GEN SUPPLIES/PIPE, DRAINAGE    | 6,429                             | 1,614          | 25,000         | 3,893       | 5,191       | 25,000                             | (19,809)                   | 0                     |
| 531140 - GEN SUPPLIES/SIGNS             | 9,176                             | 20,968         | 25,000         | 19,179      | 25,572      | 25,000                             | 572                        | 0                     |
| 531145 - GEN SUPPLIES/STONE             | 61,437                            | 85,538         | 100,000        | 132,326     | 176,435     | 100,000                            | 76,435                     | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 236            | 3,000          | 621,320     | 828,427     | 670,684                            | 157,743                    | (667,684)             |
| 531160 - COMMUNITY OUTREACH             | 275                               | 429            | 1,500          | 0           | 0           | 1,500                              | (1,500)                    | 0                     |
| 531270 - GASOLINE                       | 1,325,514                         | 1,243,501      | 1,359,237      | 1,070,061   | 1,426,748   | 1,377,400                          | 49,348                     | (18,163)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                        | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 531300 - FOOD                          | 825,556                    | 830,923        | 924,246        | 631,126     | 841,502     | 942,592                            | (101,090)             | (18,346)              |
| 531400 - BOOKS AND PERIODICALS         | 67,341                     | 92,331         | 92,866         | 73,675      | 98,234      | 127,175                            | (28,941)              | (34,309)              |
| 531600 - SMALL EQUIPMENT               | 339,183                    | 240,412        | 150,937        | 101,244     | 134,992     | 137,564                            | (2,572)               | 13,373                |
| 531620 - FURNITURE/FURNISHINGS         | 58,320                     | 51,230         | 31,200         | 4,402       | 5,869       | 18,700                             | (12,831)              | 12,500                |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT | 266                        | 0              | 41,675         | 35,788      | 47,718      | 0                                  | 47,718                | 41,675                |
| 531660 - NON ASSET COMPUTER EQUIPMENT  | 2,078,185                  | 1,752,431      | 2,665,422      | 1,087,228   | 1,449,637   | 577,987                            | 871,650               | 2,087,435             |
| 531670 - SOFTWARE                      | 0                          | 0              | 0              | 36,237      | 48,316      | 1,826,230                          | (1,777,914)           | (1,826,230)           |
| 531690 - NETWORKING OPERATIONS         | 0                          | 0              | 0              | 0           | 0           | 264,300                            | (264,300)             | (264,300)             |
| 531700 - OTHER SUPPLIES                | 153,985                    | 128,453        | 175,475        | 65,414      | 87,218      | 111,647                            | (24,429)              | 63,828                |
| 531712 - UNIFORMS                      | 582,419                    | 400,831        | 691,950        | 424,643     | 566,190     | 832,510                            | (266,320)             | (140,560)             |
| 531750 - OTHER SUPPLIES K-9            | 39,294                     | 40,716         | 55,260         | 30,086      | 40,114      | 55,260                             | (15,146)              | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)    | 27,313,339                 | 28,536,220     | 33,309,965     | 23,658,819  | 31,545,093  | 35,707,090                         | (4,161,997)           | (2,397,125)           |
| CAPITAL (54S)                          |                            |                |                |             |             |                                    |                       |                       |
| 541100 - SITES                         | 0                          | 0              | 0              | 0           | 0           | 45,000                             | (45,000)              | (45,000)              |
| 541200 - SITE IMPROVEMENTS             | 0                          | 19,875         | 290,000        | 9,450       | 12,600      | 0                                  | 12,600                | 290,000               |
| 541350 - BUILDING IMPROVEMENTS         | 0                          | 0              | 0              | 47,706      | 63,608      | 0                                  | 63,608                | 0                     |
| 542100 - MACHINERY                     | 61,900                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542200 - VEHICLES                      | 588,812                    | 354,738        | 431,161        | 421,057     | 561,409     | 0                                  | 561,409               | 431,161               |
| 542300 - FURNITURE AND FIXTURES        | 0                          | 0              | 0              | 14,000      | 18,667      | 36,000                             | (17,333)              | (36,000)              |
| 542400 - COMPUTERS                     | 94,990                     | 0              | 5,130          | 5,055       | 6,740       | 6,917                              | (177)                 | (1,787)               |
| 542500 - OTHER EQUIPMENT               | 25,188                     | 277,096        | 223,000        | 387,811     | 517,081     | 86,000                             | 431,081               | 137,000               |
| 542501 - OTHER CAPITAL ITEMS           | 1,553,356                  | 208,225        | 0              | 2,123,951   | 2,831,935   | 164,273                            | 2,667,662             | (164,273)             |
| TOTAL CAPITAL (54S)                    | 2,324,246                  | 859,934        | 949,291        | 3,009,030   | 4,012,040   | 338,190                            | 3,673,850             | 611,101               |
| NON-OPERATIONAL COSTS                  |                            |                |                |             |             |                                    |                       |                       |
| 571000 - INTERGOVERNMENTAL             | 135,784                    | 180,862        | 173,586        | 150,670     | 173,586     | 187,446                            | (13,860)              | (13,860)              |
| 571002 - INTERGOVERNMENTAL-SW FEES     | 4,049                      | 4,049          | 1,700          | 4,049       | 4,049       | 3,360                              | 689                   | (1,660)               |
| 572000 - PAYMENTS TO OTHER AGENCIES    | 4,591,503                  | 5,213,898      | 5,452,027      | 4,539,732   | 5,452,027   | 5,657,771                          | (205,744)             | (205,744)             |
| 573000 - PAYMENTS TO OTHERS            | 20                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL NON-OPERATIONAL COSTS            | 4,731,355                  | 5,398,809      | 5,627,313      | 4,694,450   | 5,629,662   | 5,848,577                          | (218,915)             | (221,264)             |



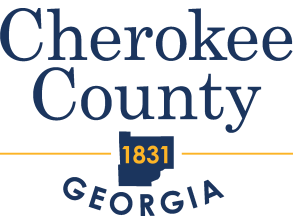
2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                  | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                  | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| DEBT SERVICE                     |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL | 741,804                           | 742,806        | 100,504        | 843,487     | 843,487     | 1,052,704                          | (209,217)                  | (952,200)             |
| 582200 - CAPITAL LEASE INTEREST  | 42,969                            | 67,264         | 9,404          | 54,041      | 54,041      | 30,135                             | 23,906                     | (20,731)              |
| TOTAL DEBT SERVICE               | 784,773                           | 810,071        | 109,908        | 897,528     | 897,528     | 1,082,839                          | (185,312)                  | (972,931)             |
|                                  |                                   |                |                |             |             |                                    |                            |                       |
| TOTAL                            | 133,784,112                       | 143,970,344    | 153,391,916    | 122,751,936 | 155,653,350 | 163,076,807                        | (7,423,457)                | (9,684,891)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                    |                    |                    |                    |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual     | 2026<br>Budget     | 2026<br>YTD        | 2026<br>Run        | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                    |                    |                    |                    |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                    |                    |                    |                    |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 265,684                    | 240,926            | 247,141            | 228,271            | 247,141            | 256,618                            | (9,477)               | (9,477)               |
| 512701 - WORKERS COMP CLAIMS               | 417,014                    | 325,650            | 624,319            | 224,375            | 299,167            | 619,319                            | (320,152)             | 5,000                 |
| 522110 - DISPOSAL                          | 82,631                     | 122,113            | 106,293            | 128,803            | 171,737            | 133,809                            | 37,928                | (27,516)              |
| 522130 - CUSTODIAL SERVICES                | 768,207                    | 816,615            | 792,387            | 672,253            | 896,337            | 856,111                            | 40,226                | (63,724)              |
| 522140 - LAWN CARE                         | 85,218                     | 87,175             | 96,276             | 63,714             | 84,952             | 99,276                             | (14,324)              | (3,000)               |
| 522202 - VEHICLE MAINTENANCE               | 1,819,539                  | 2,066,012          | 1,797,650          | 1,258,004          | 1,677,338          | 2,253,049                          | (575,711)             | (455,399)             |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 136,087                    | 89,304             | 0                  | 101,909            | 135,879            | 28,662                             | 107,217               | (28,662)              |
| 522218 - PEST CONTROL                      | 7,828                      | 18,575             | 14,388             | 9,592              | 12,790             | 13,848                             | (1,058)               | 540                   |
| 523100 - INSURANCE, OTHER BENEFITS         | 1,378,956                  | 1,592,889          | 2,139,506          | 1,956,750          | 2,139,506          | 2,402,427                          | (262,921)             | (262,921)             |
| 523110 - INSURANCE DEDUCTIBLES             | 344,348                    | 563,484            | 0                  | 592,833            | 790,444            | 302,650                            | 487,794               | (302,650)             |
| 523200 - COMMUNICATIONS - ALLOCATED        | 519,661                    | 512,354            | 479,860            | 408,407            | 544,543            | 579,614                            | (35,071)              | (99,754)              |
| 531210 - WATER/SEWER                       | 373,031                    | 335,759            | 405,204            | 272,473            | 363,298            | 412,740                            | (49,442)              | (7,536)               |
| 531230 - ELECTRICITY                       | 1,501,065                  | 1,449,953          | 1,354,067          | 1,028,057          | 1,370,743          | 1,383,173                          | (12,430)              | (29,106)              |
| 531231 - SIGNAL LIGHT ELECTRICITY          | 62,267                     | 62,685             | 65,840             | 47,301             | 63,068             | 66,440                             | (3,372)               | (600)                 |
| 531232 - STREET LIGHT ELECTRICITY          | 101,277                    | 100,162            | 102,570            | 83,017             | 110,689            | 102,170                            | 8,519                 | 400                   |
| 531520 - NATURAL GAS                       | 72,888                     | 73,455             | 100,845            | 58,222             | 77,629             | 104,835                            | (27,206)              | (3,990)               |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>7,935,700</b>           | <b>8,457,111</b>   | <b>8,326,346</b>   | <b>7,133,981</b>   | <b>8,985,261</b>   | <b>9,614,741</b>                   | <b>(629,480)</b>      | <b>(1,288,395)</b>    |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>7,935,700</b>           | <b>8,457,111</b>   | <b>8,326,346</b>   | <b>7,133,981</b>   | <b>8,985,261</b>   | <b>9,614,741</b>                   | <b>(629,480)</b>      | <b>(1,288,395)</b>    |
| <b>TOTAL EXPENDITURES</b>                  | <b>141,719,812</b>         | <b>152,427,455</b> | <b>161,718,262</b> | <b>129,885,917</b> | <b>164,638,611</b> | <b>172,691,548</b>                 | <b>(8,052,937)</b>    | <b>(10,973,286)</b>   |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                    |                    |                    |                    |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual     | 2026<br>Budget     | 2026<br>YTD        | 2026<br>Run        | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>INTERFUND TRANSFERS</u></b>       |                            |                    |                    |                    |                    |                                    |                       |                       |
| <b>TRANSFERS FROM/TO</b>                |                            |                    |                    |                    |                    |                                    |                       |                       |
| 611215 - TRANSFERS TO E911 FUND         | 0                          | 225,000            | 225,000            | 187,500            | 225,000            | 790,382                            | (565,382)             | (565,382)             |
| 611221 - TRANSFER TO SENIOR SERVICES    | 1,072,519                  | 1,360,025          | 1,470,228          | 1,208,583          | 1,470,228          | 1,597,310                          | (127,082)             | (127,082)             |
| 611225 - TRANSFER TO RECREATION FUND    | 3,155,664                  | 3,280,002          | 3,471,418          | 2,892,848          | 3,471,418          | 3,452,534                          | 18,884                | 18,884                |
| 611240 - TRANSFER TO TRANSPORTATION     | 750,839                    | 683,868            | 798,101            | 665,084            | 798,101            | 602,895                            | 195,206               | 195,206               |
| 611250 - TRANSFERS TO GRANT FUND        | 195,138                    | 203,437            | 236,344            | 62,194             | 236,344            | 154,234                            | 82,110                | 82,110                |
| 611256 - TRANSFERS TO VICTIM ASSISTANCE | 38,287                     | 42,890             | 45,886             | 38,238             | 45,886             | 51,146                             | (5,260)               | (5,260)               |
| 611257 - TRANSFER TO DUI COURT FUND     | 184,921                    | 151,675            | 161,069            | 134,224            | 161,069            | 205,324                            | (44,255)              | (44,255)              |
| 611258 - TRANSFER TO DRUG FUND          | 0                          | 0                  | 0                  | 0                  | 0                  | 230,612                            | (230,612)             | (230,612)             |
| 611259 - TRANS TO TREATMENT ACCT CT     | 0                          | 0                  | 0                  | 0                  | 0                  | 124,728                            | (124,728)             | (124,728)             |
| 611261 - TRANS TO VETERANS COURT        | 0                          | 0                  | 0                  | 0                  | 0                  | 123,776                            | (123,776)             | (123,776)             |
| 611262 - TRANS TO JUVENILE DRUG COURT   | 0                          | 0                  | 0                  | 0                  | 0                  | 18,724                             | (18,724)              | (18,724)              |
| 611263 - TRANS TO FAMILY TRMT COURT     | 0                          | 0                  | 0                  | 0                  | 0                  | 20,764                             | (20,764)              | (20,764)              |
| 611325 - TRANSFER TO SP'24              | 0                          | 0                  | 296,200            | 296,200            | 296,200            | 0                                  | 296,200               | 296,200               |
| 611580 - TRANSFER TO EMERGENCY MEDICAL  | 7,317,296                  | 9,329,683          | 10,085,473         | 8,404,561          | 10,085,473         | 10,801,948                         | (716,475)             | (716,475)             |
| <b>TOTAL TRANSFERS FROM/TO</b>          | <b>12,714,664</b>          | <b>15,276,580</b>  | <b>16,789,719</b>  | <b>13,889,432</b>  | <b>16,789,719</b>  | <b>18,174,377</b>                  | <b>(1,384,658)</b>    | <b>(1,384,658)</b>    |
| <b>TOTAL INTERFUND TRANSFERS</b>        | <b>12,714,664</b>          | <b>15,276,580</b>  | <b>16,789,719</b>  | <b>13,889,432</b>  | <b>16,789,719</b>  | <b>18,174,377</b>                  | <b>(1,384,658)</b>    | <b>(1,384,658)</b>    |
|                                         |                            |                    |                    |                    |                    |                                    |                       |                       |
| <b>TOTAL FUND REDUCTIONS</b>            | <b>154,434,476</b>         | <b>167,704,034</b> | <b>178,507,981</b> | <b>143,775,350</b> | <b>181,428,330</b> | <b>190,865,925</b>                 | <b>(9,437,595)</b>    | <b>(12,357,944)</b>   |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 63,889,636     | + | 170,452,578                 | - | 181,428,330              | = | 52,913,884                      | 52,913,884           | + | 185,730,928            | - | 190,865,925         | = | 47,778,887                   |

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                                |                                           | 2024 Budget |      |      |       | 2025 Budget |       |      |       | 2026 Budget |       |      |       | 2027 Budget |      |      |       |
|--------------------------------|-------------------------------------------|-------------|------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|------|------|-------|
|                                |                                           | FT          | PT   | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT   | SPT  | Total |
| BOARD OF COMMISSIONERS (1110)  | BOC - BOARD OF COMMISSIONERS              | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  |
|                                | Total                                     | 5.00        | 0.00 | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00  | 0.00 | 5.00  | 5.00        | 0.00 | 0.00 | 5.00  |
| COUNTY CLERK (1130)            | ADM3 - ADMINISTRATIVE ASSISTANT III       | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | COCL - COUNTY CLERK                       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | EXA2 - EXECUTIVE ASSISTANT II             | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | Total                                     | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
| COUNTY MANAGER (1320)          | COMG - COUNTY MANAGER                     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | EXA2 - EXECUTIVE ASSISTANT II             | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | PLGL - PARALEGAL                          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | SRCO - SR COUNSEL COUNTY MGR OFFICE       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | Total                                     | 4.00        | 0.00 | 0.00 | 4.00  | 4.00        | 0.00  | 0.00 | 4.00  | 4.00        | 0.00  | 0.00 | 4.00  | 4.00        | 0.00 | 0.00 | 4.00  |
| GENERAL SERVICES AGENCY (1321) | ADSD - ADMIN SERVICES AGENCY DIRECTOR     | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | GSAD - GENERAL SERV AGENCY DIRECTOR       | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | Total                                     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
| CAPITAL PROJECTS (1322)        | PRGM - PROGRAM MANAGER                    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | PTSP - PT CONSTRUCTION MGR SPLOST         | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | SRCM - SR CONSTRUCTION MGR                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | Total                                     | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 1.00  | 0.00 | 3.00  | 2.00        | 0.00 | 0.00 | 2.00  |
| VOTER REGISTRATION (1400)      | ADEV - ASST DIR ELECTIONS&VOTERS REG      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | DEVVR - DIRECTOR ELECTIONS&VOTERS REG     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | ELCS - ELECTION SPECIALIST                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | ELWT - ELECTIONS WAREHOUSE MANAGER        | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | ESM - ELECTRONIC SYSTEMS MANAGER          | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | PRGC - PROGRAM COORDINATOR                | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | PTVS - PART TIME VOTER SERVICE SPECIALIST | 0.00        | 4.00 | 0.00 | 4.00  | 0.00        | 15.00 | 0.00 | 15.00 | 0.00        | 15.00 | 0.00 | 15.00 | 0.00        | 8.00 | 0.00 | 8.00  |
|                                | SEVS - SEASONAL VOTERS SERVICES           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00 | 7.00 | 7.00  |
|                                | TEMG - TRAINING & EDUCATION MANAGER       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                | VSS - VOTER SERVICES SPECIALIST           | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                | Total                                     | 8.00        | 4.00 | 0.00 | 12.00 | 8.00        | 15.00 | 0.00 | 23.00 | 8.00        | 15.00 | 0.00 | 23.00 | 8.00        | 8.00 | 7.00 | 23.00 |



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                               |                                       | 2024 Budget  |             |             |              | 2025 Budget |             |             |             | 2026 Budget |             |             |             | 2027 Budget  |             |             |              |
|-------------------------------|---------------------------------------|--------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|--------------|
|                               |                                       | FT           | PT          | SPT         | Total        | FT          | PT          | SPT         | Total       | FT          | PT          | SPT         | Total       | FT           | PT          | SPT         | Total        |
| ELECT POLL WRKS TAXED (1411)  | PEL1 - PT ELECTION POLL WORKER        | 0.00         | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00         | 0.00        | 1.00        | 1.00         |
|                               | <b>Total</b>                          | <b>0.00</b>  | <b>0.00</b> | <b>1.00</b> | <b>1.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>1.00</b> | <b>1.00</b> | <b>0.00</b> | <b>0.00</b> | <b>1.00</b> | <b>1.00</b> | <b>0.00</b>  | <b>0.00</b> | <b>1.00</b> | <b>1.00</b>  |
| FINANCE (1510)                | ACCT - ACCOUNTANT                     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 2.00         | 0.00        | 0.00        | 2.00         |
|                               | ACRM - ACCT. & REPORTS MANAGER        | 0.40         | 0.00        | 0.00        | 0.40         | 0.40        | 0.00        | 0.00        | 0.40        | 0.40        | 0.00        | 0.00        | 0.40        | 0.40         | 0.00        | 0.00        | 0.40         |
|                               | ARCO - AR COORDINATOR                 | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 0.00         | 0.00        | 0.00        | 0.00         |
|                               | CFO - CHIEF FINANCIAL OFFICER         | 0.70         | 0.00        | 0.00        | 0.70         | 0.70        | 0.00        | 0.00        | 0.70        | 0.70        | 0.00        | 0.00        | 0.70        | 0.70         | 0.00        | 0.00        | 0.70         |
|                               | FEXM - FINANCE EXPENDITURES MANAGER   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | FGWR - GRANT WRITER                   | 1.00         | 0.00        | 0.00        | 1.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00         | 0.00        | 0.00        | 0.00         |
|                               | FPAM - PLANNING&ANALYSIS MANAGER      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | GRMG - GRANT MANAGER                  | 0.30         | 0.00        | 0.00        | 0.30         | 0.30        | 0.00        | 0.00        | 0.30        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | ICDA - INTERNAL CONTROL/DATA ANLY MGR | 0.00         | 0.00        | 0.00        | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | PRS1 - PAYROLL SPECIALIST I           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | SPMG - STRATEGY & PERFORMANCE MGR     | 0.80         | 0.00        | 0.00        | 0.80         | 0.80        | 0.00        | 0.00        | 0.80        | 0.80        | 0.00        | 0.00        | 0.80        | 0.00         | 0.00        | 0.00        | 0.00         |
|                               | SRAP - SENIOR ACCOUNTS PAYABLE CLERK  | 2.00         | 0.00        | 0.00        | 2.00         | 2.00        | 0.00        | 0.00        | 2.00        | 2.00        | 0.00        | 0.00        | 2.00        | 2.00         | 0.00        | 0.00        | 2.00         |
|                               | <b>Total</b>                          | <b>10.20</b> | <b>0.00</b> | <b>0.00</b> | <b>10.20</b> | <b>9.20</b> | <b>0.00</b> | <b>0.00</b> | <b>9.20</b> | <b>9.90</b> | <b>0.00</b> | <b>0.00</b> | <b>9.90</b> | <b>10.10</b> | <b>0.00</b> | <b>0.00</b> | <b>10.10</b> |
| PURCHASING (1517)             | COMR - CONTRACT MANAGER               | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00         | 0.00        | 0.00        | 0.00         |
|                               | DRPR - DIR PURCHASING                 | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | PRTL - PROCURMENT TEAM LEADER         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | PSPL - PROCUR. SPECIALIST             | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | SFPS - SR. FIN/PROCUR. SPEC           | 2.00         | 0.00        | 0.00        | 2.00         | 2.00        | 0.00        | 0.00        | 2.00        | 3.00        | 0.00        | 0.00        | 3.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | <b>Total</b>                          | <b>5.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>5.00</b>  | <b>5.00</b> | <b>0.00</b> | <b>0.00</b> | <b>5.00</b> | <b>5.00</b> | <b>0.00</b> | <b>0.00</b> | <b>5.00</b> | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  |
| INFORMATION TECHNOLOGY (1535) | ASA1 - APPLICATION SUPPORT ANALYST 1  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 0.00         | 0.00        | 0.00        | 0.00         |
|                               | ASMG - APPLICATION SERVICES MANAGER   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | BA - BUSINESS ANALYST                 | 2.00         | 0.00        | 0.00        | 2.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | BADM - APPLICATION SYSTEMS/DATA ANALY | 2.00         | 0.00        | 0.00        | 2.00         | 1.00        | 0.00        | 0.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00         | 0.00        | 0.00        | 0.00         |
|                               | CIO - CHIEF INFORMATION OFFICER       | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | INSA - INFRASTRUCT SYS ADMIN          | 2.00         | 0.00        | 0.00        | 2.00         | 3.00        | 0.00        | 0.00        | 3.00        | 3.00        | 0.00        | 0.00        | 3.00        | 2.00         | 0.00        | 0.00        | 2.00         |
|                               | INSM - INFORMATION SYSTEM MANAGER     | 0.00         | 0.00        | 0.00        | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | ISA - INFRASTRUCTURE SYST ENGINEER    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | ISSM - INFRASTRUCTURE SERV/SEC MGR    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | ITSM - INFO SECURITY MANAGER          | 1.00         | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00         | 0.00        | 0.00        | 1.00         |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                                      |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|--------------------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                                      |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| INFORMATION TECHNOLOGY<br>(1535)     | ITTC - TECHNICAL COORDINATOR          | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | JISA - JR.INFRASTRUCTURE SECURITY ANL | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                      | JRSA - JR SOLUTIONS ANALYST           | 0.00         | 0.00        | 0.00        | 0.00         | 2.00         | 0.00        | 0.00        | 2.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | NWA - NETWORK ANALYST                 | 0.75         | 0.00        | 0.00        | 0.75         | 0.75         | 0.00        | 0.00        | 0.75         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | PTIN - PT INTERN                      | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                      | SOA1 - SOLUTIONS ANALYST 1            | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                                      | SOA2 - SOLUTIONS ANALYST II           | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | SSS1 - SYSTEMS SUPPORT SPECIALIST I   | 2.00         | 0.00        | 0.00        | 2.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                      | SSS2 - SYSTEMS SUPPORT SPECIALIST II  | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                                      | TSMG - TECHNOLOGY SERVICES MANAGER    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | TSS - TECHNOLOGY SERVICES SUPERVISOR  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                      | <b>Total</b>                          | <b>21.75</b> | <b>2.00</b> | <b>0.00</b> | <b>23.75</b> | <b>21.75</b> | <b>2.00</b> | <b>0.00</b> | <b>23.75</b> | <b>22.00</b> | <b>2.00</b> | <b>0.00</b> | <b>24.00</b> | <b>23.00</b> | <b>0.00</b> | <b>0.00</b> | <b>23.00</b> |
| HUMAN RESOURCES<br>DEPARTMENT (1540) | BENA - BENEFITS ADMINISTRATOR         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | DRHR - DIRECTOR - HUMAN RESOURCES     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | HRAS - HR ASSISTANT                   | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                      | HRMG - HR MANAGER                     | 0.50         | 0.00        | 0.00        | 0.50         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | HRSP - HR SPECIALIST                  | 0.50         | 0.00        | 0.00        | 0.50         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                      | RECP - RECEPTIONIST                   | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                      | SHRS - SENIOR HR SPECIALIST           | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                      | <b>Total</b>                          | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>3.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  | <b>3.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  |
| TAX COMMISSIONER (1545)              | ASUT - ASSISTANT SUPERVISOR TAGS      | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                      | CLK2 - CLERK 2                        | 8.00         | 0.00        | 0.00        | 8.00         | 8.00         | 0.00        | 0.00        | 8.00         | 9.00         | 0.00        | 0.00        | 9.00         | 10.00        | 0.00        | 0.00        | 10.00        |
|                                      | DPTC - DEPUTY TAX COMMISSIONER        | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                      | MVAR - MOTOR VEH ACCTS RECIEVABLE     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | RECP - RECEPTIONIST                   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | SRCL - SENIOR CLERK                   | 14.00        | 0.00        | 0.00        | 14.00        | 12.00        | 0.00        | 0.00        | 12.00        | 11.00        | 0.00        | 0.00        | 11.00        | 11.00        | 0.00        | 0.00        | 11.00        |
|                                      | SRLC - SR LEAD CLERK                  | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | SUPV - SUPERVISOR                     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | TMPC - TEMP/SEASONAL CLK              | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 1.00        | 1.00         | 0.00         | 0.00        | 1.00        | 1.00         | 0.00         | 0.00        | 1.00        | 1.00         |
|                                      | TXCM - TAX COMMISSIONER               | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                      | <b>Total</b>                          | <b>30.00</b> | <b>0.00</b> | <b>0.00</b> | <b>30.00</b> | <b>30.00</b> | <b>0.00</b> | <b>1.00</b> | <b>31.00</b> | <b>30.00</b> | <b>0.00</b> | <b>1.00</b> | <b>31.00</b> | <b>30.00</b> | <b>0.00</b> | <b>1.00</b> | <b>31.00</b> |
| TAX ASSESSOR (1550)                  | ADM2 - ADMINISTRATIVE ASSISTANT II    | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                                      | APPR - APPRAISER                      | 11.00        | 0.00        | 0.00        | 11.00        | 13.00        | 0.00        | 0.00        | 13.00        | 13.00        | 0.00        | 0.00        | 13.00        | 13.00        | 0.00        | 0.00        | 13.00        |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                              |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|------------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                              |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| TAX ASSESSOR (1550)          | CFAP - CHIEF APPRAISER                | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | CLK1 - CLERK 1                        | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         |
|                              | DPCA - DEPUTY CHIEF APPRAISER         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | EXAS - EXECUTIVE ASSISTANT I          | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | LAPR - LEAD APPRAISER                 | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         |
|                              | RREC - RECEIVER OF RECORDS            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | SAPR - SENIOR APPRAISER               | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | SRTM - SENIOR TAX MAPPER              | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | TXMP - TAX MAPPER                     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | <b>Total</b>                          | <b>33.00</b> | <b>0.00</b> | <b>0.00</b> | <b>33.00</b> | <b>35.00</b> | <b>0.00</b> | <b>0.00</b> | <b>35.00</b> | <b>35.00</b> | <b>0.00</b> | <b>0.00</b> | <b>35.00</b> | <b>35.00</b> | <b>0.00</b> | <b>0.00</b> | <b>35.00</b> |
| RISK MANAGEMENT (1555)       | DRRM - DIRECTOR RISK MANAGMENT        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | RIAN - RISK ANALYST                   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | <b>Total</b>                          | <b>2.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>2.00</b>  | <b>2.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>2.00</b>  | <b>2.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>2.00</b>  | <b>2.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>2.00</b>  |
| FACILITIES MANAGEMENT (1565) | DRPM - DIRECTOR - PROPERTY MANAGEMENT | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | JSUP - JANITORIAL SUPERVISOR          | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | JTEC - JANITORIAL TECHNICIAN          | 15.00        | 0.00        | 0.00        | 15.00        | 15.00        | 0.00        | 0.00        | 15.00        | 15.00        | 0.00        | 0.00        | 15.00        | 15.00        | 0.00        | 0.00        | 15.00        |
|                              | MNMG - MAINTENANCE MANAGER            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | MNT2 - MAINTENANCE TECHNICIAN II      | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         |
|                              | MNT3 - MAINTENANCE TECHNICIAN III     | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | MNTH - MAINTENANCE TECHNICIAN         | 11.00        | 0.00        | 0.00        | 11.00        | 11.00        | 0.00        | 0.00        | 11.00        | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | PT - PART-TIME                        | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                              | <b>Total</b>                          | <b>31.00</b> | <b>0.00</b> | <b>0.00</b> | <b>31.00</b> | <b>31.00</b> | <b>0.00</b> | <b>0.00</b> | <b>31.00</b> | <b>31.00</b> | <b>0.00</b> | <b>0.00</b> | <b>31.00</b> | <b>31.00</b> | <b>1.00</b> | <b>0.00</b> | <b>32.00</b> |
| COMMUNICATIONS (1570)        | ADCO - ASST DIRECTOR COMMUNICATIONS   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | DIRC - DIRECTOR OF COMMUNICATIONS     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | MMSP - MULTIMEDIA SPECIALIS           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | <b>Total</b>                          | <b>3.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  | <b>3.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  | <b>3.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  | <b>3.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  |
| COURT ADMINISTRATION (2100)  | ACAD - ACCOUNT COORDINATOR            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | CCAC - COURT CALENDAR CLERK           | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | CTAD - COURT ADMINISTRATOR            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | CTR1 - COURT REPORTER1                | 4.00         | 0.00        | 0.00        | 4.00         | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         |
|                              | CTR2 - COURT REPORTER 2               | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                              | CTSC - COURT SERVICES COORDINATOR     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | DCTA - DEPUTY COURT ADMINISTROTOR     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                                |                                      | 2024 Budget  |              |             |              | 2025 Budget  |              |             |              | 2026 Budget  |              |             |              | 2027 Budget  |              |             |              |
|--------------------------------|--------------------------------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|
|                                |                                      | FT           | PT           | SPT         | Total        | FT           | PT           | SPT         | Total        | FT           | PT           | SPT         | Total        | FT           | PT           | SPT         | Total        |
| COURT ADMINISTRATION (2100)    | EXAS - EXECUTIVE ASSISTANT I         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | ISCD - INTERPRETER SERVICES COORD    | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | MACA - MEDIATION ASSISTANT           | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | MED - MEDIATION ASSISTANT            | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | MEDT - MEDT PRE T                    | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         |
|                                | PTCO - PT BAILIFF                    | 0.00         | 25.00        | 0.00        | 25.00        | 0.00         | 24.00        | 0.00        | 24.00        | 0.00         | 25.00        | 0.00        | 25.00        | 0.00         | 25.00        | 0.00        | 25.00        |
|                                | SCCL - CALENDAR CLERK                | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | <b>Total</b>                         | <b>18.00</b> | <b>25.00</b> | <b>0.00</b> | <b>43.00</b> | <b>22.00</b> | <b>24.00</b> | <b>0.00</b> | <b>46.00</b> | <b>21.00</b> | <b>25.00</b> | <b>0.00</b> | <b>46.00</b> | <b>23.00</b> | <b>25.00</b> | <b>0.00</b> | <b>48.00</b> |
| SUPERIOR COURT (2150)          | ADM3 - ADMINISTRATIVE ASSISTANT III  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | LCLK - LAW CLERK                     | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 2.00         | 0.00         | 0.00        | 2.00         | 2.00         | 0.00         | 0.00        | 2.00         |
|                                | MEDT - MEDIATOR PRE-TRIAL ADMIN      | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | PTJM - PT JUDICIAL MANAGER           | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 1.00         | 0.00        | 1.00         | 0.00         | 1.00         | 0.00        | 1.00         |
|                                | PTSA - PT STAFF ATTY                 | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 1.00         | 0.00        | 1.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         |
|                                | SATT - STAFF ATTORNEY                | 3.00         | 0.00         | 0.00        | 3.00         | 3.00         | 0.00         | 0.00        | 3.00         | 2.00         | 0.00         | 0.00        | 2.00         | 2.00         | 0.00         | 0.00        | 2.00         |
|                                | <b>Total</b>                         | <b>4.00</b>  | <b>0.00</b>  | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b>  | <b>1.00</b>  | <b>0.00</b> | <b>5.00</b>  | <b>5.00</b>  | <b>1.00</b>  | <b>0.00</b> | <b>6.00</b>  | <b>6.00</b>  | <b>1.00</b>  | <b>0.00</b> | <b>7.00</b>  |
| CLERK OF SUPERIOR COURT (2180) | ASCC - ASSISTANT CHIEF CLERK         | 3.00         | 0.00         | 0.00        | 3.00         | 3.00         | 0.00         | 0.00        | 3.00         | 5.00         | 0.00         | 0.00        | 5.00         | 5.00         | 0.00         | 0.00        | 5.00         |
|                                | CCIO - COC CHIEF INFORMATION OFFICER | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | CDCS - CHIEF DEPUTY CLERK/SUPERIOR   | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | CFCM - CHIEF CLERK PROJECT MANAGER   | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | CLCT - CLERK OF COURTS               | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | DPCL - DEPUTY CLERK                  | 14.00        | 0.00         | 0.00        | 14.00        | 16.00        | 0.00         | 0.00        | 16.00        | 16.00        | 0.00         | 0.00        | 16.00        | 16.00        | 0.00         | 0.00        | 16.00        |
|                                | EXAS - EXECUTIVE ASSISTANT I         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | FIND - FINANCE MANAGER AGENCY        | 1.00         | 0.00         | 0.00        | 1.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         |
|                                | IMSM - INFO SYSM                     | 1.00         | 0.00         | 0.00        | 1.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         |
|                                | INSM - INFORMATION SYSTEM MANAGER    | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | PTCL - PT CLERICAL                   | 0.00         | 6.00         | 0.00        | 6.00         | 0.00         | 5.00         | 0.00        | 5.00         | 0.00         | 5.00         | 0.00        | 5.00         | 0.00         | 4.00         | 0.00        | 4.00         |
|                                | RCMG - RECORDS MANAGER               | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | RECP - RECEPTIONIST                  | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                                | SRCL - SENIOR CLERK                  | 7.00         | 0.00         | 0.00        | 7.00         | 7.00         | 0.00         | 0.00        | 7.00         | 8.00         | 0.00         | 0.00        | 8.00         | 8.00         | 0.00         | 0.00        | 8.00         |
|                                | SRDC - SR DEPUTY CLERK               | 16.00        | 0.00         | 0.00        | 16.00        | 19.00        | 0.00         | 0.00        | 19.00        | 17.00        | 0.00         | 0.00        | 17.00        | 16.00        | 0.00         | 0.00        | 16.00        |
|                                | SUPV - SUPERVISOR                    | 8.00         | 0.00         | 0.00        | 8.00         | 7.00         | 0.00         | 0.00        | 7.00         | 5.00         | 0.00         | 0.00        | 5.00         | 5.00         | 0.00         | 0.00        | 5.00         |
|                                | TMPC - TEMP/SEASONAL CLK             | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 3.00        | 3.00         | 0.00         | 0.00         | 3.00        | 3.00         | 0.00         | 0.00         | 3.00        | 3.00         |
|                                | <b>Total</b>                         | <b>55.00</b> | <b>6.00</b>  | <b>0.00</b> | <b>61.00</b> | <b>59.00</b> | <b>5.00</b>  | <b>3.00</b> | <b>67.00</b> | <b>59.00</b> | <b>5.00</b>  | <b>3.00</b> | <b>67.00</b> | <b>58.00</b> | <b>4.00</b>  | <b>3.00</b> | <b>65.00</b> |
| DISTRICT ATTORNEY (2200)       | ADM3 - ADMINISTRATIVE ASSISTANT III  | 6.00         | 0.00         | 0.00        | 6.00         | 7.00         | 0.00         | 0.00        | 7.00         | 7.00         | 0.00         | 0.00        | 7.00         | 6.00         | 0.00         | 0.00        | 6.00         |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                              |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|------------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                              |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| DISTRICT ATTORNEY (2200)     | ANYL - ANALYST DISTRICT ATTORNEY      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                              | ASDA - ASSISTANT DA                   | 6.00         | 0.00        | 0.00        | 6.00         | 10.00        | 0.00        | 0.00        | 10.00        | 11.00        | 0.00        | 0.00        | 11.00        | 11.00        | 0.00        | 0.00        | 11.00        |
|                              | CINV - CHIEF INVESTIGATOR             | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                              | COOR - COORDINATOR                    | 1.80         | 0.00        | 0.00        | 1.80         | 1.80         | 0.00        | 0.00        | 1.80         | 1.80         | 0.00        | 0.00        | 1.80         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | DADA - DPTY CHIEF ASST DISTRICT ATTOR | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                              | DAIO - PUBLIC INFORMATION OFFICER D.A | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | DCIN - DPTY CHIEF INVESTIG            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | DCTO - COMMUNICATIONS/TAC OFFICER     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | INVS - INVESTIGATOR                   | 12.00        | 0.00        | 0.00        | 12.00        | 16.00        | 0.00        | 0.00        | 16.00        | 16.00        | 0.00        | 0.00        | 16.00        | 17.00        | 0.00        | 0.00        | 17.00        |
|                              | PTDA - PT ASST DIST ATTY              | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                              | SINV - SR. INVESTIGATOR               | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | SRAD - SENIOR ASSISTANT DA            | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                              | VWAD - VICTIM WITNESS ADVOCATE        | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | <b>Total</b>                          | <b>41.80</b> | <b>0.00</b> | <b>0.00</b> | <b>41.80</b> | <b>51.80</b> | <b>0.00</b> | <b>0.00</b> | <b>51.80</b> | <b>51.80</b> | <b>0.00</b> | <b>0.00</b> | <b>51.80</b> | <b>52.00</b> | <b>1.00</b> | <b>0.00</b> | <b>53.00</b> |
| STATE COURT (2300)           | ADM3 - ADMINISTRATIVE ASSISTANT III   | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | SATT - STAFF ATTORNEY                 | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | SJDG - STATE COURT JUDGE              | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                              | <b>Total</b>                          | <b>9.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  | <b>9.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  | <b>9.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  | <b>9.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  |
| STATE COURT SOLICITOR (2310) | ADM2 - ADMINISTRATIVE ASSISTANT II    | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 3.00         | 0.00        | 0.00        | 3.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                              | ASSO - ASSISTANT SOLICITOR            | 7.00         | 0.00        | 0.00        | 7.00         | 8.00         | 0.00        | 0.00        | 8.00         | 8.00         | 0.00        | 0.00        | 8.00         | 8.00         | 0.00        | 0.00        | 8.00         |
|                              | CFAS - CHIEF ASST SOLICITOR           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | CINV - CHIEF INVESTIGATOR             | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | CLK1 - CLERK 1                        | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                              | CLK2 - CLERK 2                        | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                              | DASG - DPTY ASG                       | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                              | DVWA - DIRECTOR VICTIM WITNESS ADVO   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | INVS - INVESTIGATOR                   | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                              | OFCO - OFFICE COORDINATOR             | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | PTIC - PT INTAKE CLERK                | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                              | SOLI - SOLICITOR                      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                              | TRAS - TRIAL ASSISTANT                | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                              | VWAD - VICTIM WITNESS ADVOCATE        | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                              | <b>Total</b>                          | <b>28.00</b> | <b>1.00</b> | <b>0.00</b> | <b>29.00</b> | <b>29.00</b> | <b>1.00</b> | <b>0.00</b> | <b>30.00</b> | <b>29.00</b> | <b>1.00</b> | <b>0.00</b> | <b>30.00</b> | <b>29.00</b> | <b>1.00</b> | <b>0.00</b> | <b>30.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                               |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|-------------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                               |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| PROBATE COURT (2450)          | APJG - ASSOCIATE PROBATE JUDGE        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | CLK1 - CLERK 1                        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | DRLI - DIRECTOR - LICENSING OPERATION | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | PJDG - PROBATE JUDGE                  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | SRDC - SR DEPUTY CLERK                | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         |
|                               | <b>Total</b>                          | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> |
| JUVENILE COURT (2600)         | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                               | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                               | DPCL - DEPUTY CLERK                   | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                               | JCPM - JUV COURT PROGRAM MGR          | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                               | JJDG - JUVENILE COURT JUDGE           | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                               | JVCC - JUVENILE COURT CLERK           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | PTJP - PART TIME JUVENILE PROGRAM MGR | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                               | SJPM - SENIOR JUV COURT PROGRAM MGR   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | SRDC - SR DEPUTY CLERK                | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | <b>Total</b>                          | <b>13.00</b> | <b>0.00</b> | <b>0.00</b> | <b>13.00</b> | <b>14.00</b> | <b>1.00</b> | <b>0.00</b> | <b>15.00</b> | <b>14.00</b> | <b>1.00</b> | <b>0.00</b> | <b>15.00</b> | <b>14.00</b> | <b>1.00</b> | <b>0.00</b> | <b>15.00</b> |
| INDIGENT DEFENSE (2810)       | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | COUI - COUNSELOR/INVESTIGATOR         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                               | DRID - DIR/INDIGENT DEFENSE           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | <b>Total</b>                          | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  |
| SHERIFF ADMINISTRATION (3310) | ACCM - ACCREDITATION MANAGER          | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                               | ACCT - ACCOUNTANT                     | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | ADM3 - ADMINISTRATIVE ASSISTANT III   | 4.00         | 0.00        | 0.00        | 4.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                               | ADSM - ADMINISTRATIVE SERVICE MANAGER | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | AWRC - ASST WARANTS RECORD COORD      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | BOAD - BOND ADMINISTRATOR             | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | CAPS - CAPTAIN SHERIFF'S OFFICE       | 12.00        | 0.00        | 0.00        | 12.00        | 13.00        | 0.00        | 0.00        | 13.00        | 13.00        | 0.00        | 0.00        | 13.00        | 9.00         | 0.00        | 0.00        | 9.00         |
|                               | CDRP - CIVILIAN DRONE PILOT           | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | CFCD - CORPORAL FIRST CLASS DEPUTY    | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 47.00        | 0.00        | 0.00        | 47.00        |
|                               | CFDS - CHIEF DEPUTY SHERIFF           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | CIDC - CRIMINAL INTELLIGENCE DIV COMM | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                               | CJIS - CRIMINAL JUSTICE INFO SYS OPE  | 8.00         | 0.00        | 0.00        | 8.00         | 9.00         | 0.00        | 0.00        | 9.00         | 9.00         | 0.00        | 0.00        | 9.00         | 9.00         | 0.00        | 0.00        | 9.00         |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                               |                                       | 2024 Budget |      |      |        | 2025 Budget |      |      |        | 2026 Budget |      |      |        | 2027 Budget |      |      |        |
|-------------------------------|---------------------------------------|-------------|------|------|--------|-------------|------|------|--------|-------------|------|------|--------|-------------|------|------|--------|
|                               |                                       | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  |
| SHERIFF ADMINISTRATION (3310) | CLK1 - CLERK 1                        | 13.00       | 0.00 | 0.00 | 13.00  | 14.00       | 0.00 | 0.00 | 14.00  | 14.00       | 0.00 | 0.00 | 14.00  | 14.00       | 0.00 | 0.00 | 14.00  |
|                               | CLK2 - CLERK 2                        | 5.00        | 0.00 | 0.00 | 5.00   | 4.00        | 0.00 | 0.00 | 4.00   | 5.00        | 0.00 | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   |
|                               | COOS - COMM OFFICER SHERIFF           | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                               | CORP - CORPORAL                       | 49.00       | 0.00 | 0.00 | 49.00  | 49.00       | 0.00 | 0.00 | 49.00  | 50.00       | 0.00 | 0.00 | 50.00  | 5.00        | 0.00 | 0.00 | 5.00   |
|                               | COSP - COMMUNITY RELATIONS SPECIALIST | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | CRAN - CRIME ANALYST                  | 4.00        | 0.00 | 0.00 | 4.00   | 5.00        | 0.00 | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   |
|                               | CROP - CONTROL ROOM OPERATOR          | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | CSTN - CRIME SCENE TECHNICIAN         | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | DCMS - DETENTION CENTER MAINT SUPVSR  | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | DFAN - DIGITAL FORENSIC ANALYST       | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                               | DFCC - DEPUTY FIRST CLASS CERTIFIED   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 113.00      | 0.00 | 0.00 | 113.00 |
|                               | DPTY - DEPUTY - CERTIFIED             | 258.00      | 0.00 | 0.00 | 258.00 | 256.00      | 0.00 | 0.00 | 256.00 | 251.00      | 0.00 | 0.00 | 251.00 | 72.00       | 0.00 | 0.00 | 72.00  |
|                               | EVCU - EVIDENCE CUSTODIAN             | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | EVTC - EVIDENCE TECHNICIAN            | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                               | EXA2 - EXECUTIVE ASSISTANT II         | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | FCTH - FORENSIC COMPUTER TECHNICIAN   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                               | FIND - FINANCE MANAGER AGENCY         | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | FSSP - SO FLEET SERVICES SPECIALIST   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                               | FTMG - FLEET MANAGER SO               | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                               | HRAS - HR ASSISTANT                   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                               | HRG - HR GENERALIST                   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | HRMG - HR MANAGER                     | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                               | HRMN - HR MANAGER AGENCY              | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | HRSP - HR SPECIALIST                  | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                               | ICCO - INMATE COURT COORDINATOR       | 2.00        | 0.00 | 0.00 | 2.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   |
|                               | INSM - INFORMATION SYSTEM MANAGER     | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                               | ISS - INMATE SERVICES SPECIAIST       | 9.00        | 0.00 | 0.00 | 9.00   | 8.00        | 0.00 | 0.00 | 8.00   | 11.00       | 0.00 | 0.00 | 11.00  | 10.00       | 0.00 | 0.00 | 10.00  |
|                               | IUMG - INTELLIGENCE UNIT MANAGER      | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                               | LTCS - LT COLONEL SHERIFF             | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                               | LTFC - LIEUTENANT FIRST CLASS         | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 20.00       | 0.00 | 0.00 | 20.00  |
|                               | LTSH - LIEUTENANT - SHERIFF           | 21.00       | 0.00 | 0.00 | 21.00  | 21.00       | 0.00 | 0.00 | 21.00  | 22.00       | 0.00 | 0.00 | 22.00  | 2.00        | 0.00 | 0.00 | 2.00   |
|                               | MAJS - MAJOR SHERIFF                  | 4.00        | 0.00 | 0.00 | 4.00   | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   | 6.00        | 0.00 | 0.00 | 6.00   |



**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                               |                                       | 2024 Budget   |              |             |               | 2025 Budget   |              |             |               | 2026 Budget   |              |             |               | 2027 Budget   |              |             |               |
|-------------------------------|---------------------------------------|---------------|--------------|-------------|---------------|---------------|--------------|-------------|---------------|---------------|--------------|-------------|---------------|---------------|--------------|-------------|---------------|
|                               |                                       | FT            | PT           | SPT         | Total         | FT            | PT           | SPT         | Total         | FT            | PT           | SPT         | Total         | FT            | PT           | SPT         | Total         |
| SHERIFF ADMINISTRATION (3310) | MMSP - MULTIMEDIA SPECIALIST          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | MNSO - MAINTENANCE TECH SO            | 5.00          | 0.00         | 0.00        | 5.00          | 5.00          | 0.00         | 0.00        | 5.00          | 5.00          | 0.00         | 0.00        | 5.00          | 5.00          | 0.00         | 0.00        | 5.00          |
|                               | ORSP - OPEN RECORDS SPECIALIST        | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | PRJC - PROJECTS COORDINATOR           | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          |
|                               | PTDF - PT CERTIFIED DEPY FIRST CLASS  | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 4.00         | 0.00        | 4.00          |
|                               | PTDP - PT DEPUTY                      | 0.00          | 7.00         | 0.00        | 7.00          | 0.00          | 7.00         | 0.00        | 7.00          | 0.00          | 7.00         | 0.00        | 7.00          | 0.00          | 2.00         | 0.00        | 2.00          |
|                               | PTXG - PT CROSSING GUARD              | 0.00          | 10.00        | 0.00        | 10.00         | 0.00          | 10.00        | 0.00        | 10.00         | 0.00          | 10.00        | 0.00        | 10.00         | 0.00          | 9.00         | 0.00        | 9.00          |
|                               | QTMR - QUARTERMASTER                  | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | RCMG - RECORDS MANAGER                | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | RECO - RECORDS COORDINATOR            | 3.00          | 0.00         | 0.00        | 3.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | REMG - RECRUITMENT MANAGER            | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | RESP - RECRUITMENT SPECIALIST         | 1.00          | 0.00         | 0.00        | 1.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          |
|                               | RMSM - RECORD SYSTEMS MANAGER         | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | RMSS - RECORD MANAGEMENT SPECIALIST   | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | RTIC - REAL TIME INTEL CNTR ANALYST   | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 2.00          | 0.00         | 0.00        | 2.00          |
|                               | SGFC - SERGEANT FIRST CLASS           | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 37.00         | 0.00         | 0.00        | 37.00         |
|                               | SGTS - SERGEANT SHERIFF               | 41.00         | 0.00         | 0.00        | 41.00         | 41.00         | 0.00         | 0.00        | 41.00         | 40.00         | 0.00         | 0.00        | 40.00         | 4.00          | 0.00         | 0.00        | 4.00          |
|                               | SHER - SHERIFF                        | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | SRAP - SENIOR ACCOUNTS PAYABLE CLERK  | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          |
|                               | SRCL - SENIOR CLERK                   | 4.00          | 0.00         | 0.00        | 4.00          | 4.00          | 0.00         | 0.00        | 4.00          | 3.00          | 0.00         | 0.00        | 3.00          | 4.00          | 0.00         | 0.00        | 4.00          |
|                               | TACS - TAC OFFICER - SHERIFF          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          |
|                               | UDPY - DEPUTY - UNCERTIFIED           | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 69.00         | 0.00         | 0.00        | 69.00         |
|                               | UFCD - DEPUTY FIRST CLASS UNCERTIFIED | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 4.00          | 0.00         | 0.00        | 4.00          |
|                               | VWAD - VICTIM WITNESS ADVOCATE        | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          |
|                               | WROC - WARRANT OFFICE COORDINATOR     | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          |
|                               | <b>Total</b>                          | <b>477.00</b> | <b>17.00</b> | <b>0.00</b> | <b>494.00</b> | <b>477.00</b> | <b>17.00</b> | <b>0.00</b> | <b>494.00</b> | <b>477.00</b> | <b>17.00</b> | <b>0.00</b> | <b>494.00</b> | <b>487.00</b> | <b>15.00</b> | <b>0.00</b> | <b>502.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                         |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|-------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                         |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| COUNTY PROBATION (3450) | ADM2 - ADMINISTRATIVE ASSISTANT II    | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | CPAT - ACCOUNTS TECHNICIAN            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | CPDT - DRUG TEST TECHNICIAN           | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                         | CPIC - COURT INTAKE CLERK             | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | CPOS - SWORN COUNTY PROBATION OFFICER | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                         | CPPO - COUNTY PROBATION OFFICER       | 9.00         | 0.00        | 0.00        | 9.00         | 10.00        | 0.00        | 0.00        | 10.00        | 11.00        | 0.00        | 0.00        | 11.00        | 8.00         | 0.00        | 0.00        | 8.00         |
|                         | DCPM - DIRECTOR CNTY PROBATION MARSHA | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | DDCP - DEPUTY DIRECTOR CO. PROBATION  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | OPMG - OPERATIONS MANAGER             | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                         | SOPM - SWORN OPERATIONS MANAGER       | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | SRPO - SR COUNTY PROBATION OFFICER    | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | <b>Total</b>                          | <b>17.00</b> | <b>0.00</b> | <b>0.00</b> | <b>17.00</b> | <b>20.00</b> | <b>0.00</b> | <b>0.00</b> | <b>20.00</b> | <b>20.00</b> | <b>0.00</b> | <b>0.00</b> | <b>20.00</b> | <b>20.00</b> | <b>0.00</b> | <b>0.00</b> | <b>20.00</b> |
| CORONER (3700)          | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | CORN - CORONER                        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | DPCC - DEPUTY CHIEF CORONER           | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | PTCN - PT CORNER                      | 0.00         | 6.00        | 0.00        | 6.00         | 0.00         | 6.00        | 0.00        | 6.00         | 0.00         | 5.00        | 0.00        | 5.00         | 0.00         | 5.00        | 0.00        | 5.00         |
|                         | <b>Total</b>                          | <b>2.00</b>  | <b>6.00</b> | <b>0.00</b> | <b>8.00</b>  | <b>2.00</b>  | <b>6.00</b> | <b>0.00</b> | <b>8.00</b>  | <b>3.00</b>  | <b>5.00</b> | <b>0.00</b> | <b>8.00</b>  | <b>3.00</b>  | <b>5.00</b> | <b>0.00</b> | <b>8.00</b>  |
| ANIMAL SHELTER (3915)   | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                         | ANIS - A-SHELTER INTAKE SUPER         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | ANS1 - ANIMAL SUPPORT SPEC 1          | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                         | ANS2 - ANIMAL SUPPORT SPEC 2          | 11.00        | 0.00        | 0.00        | 11.00        | 11.00        | 0.00        | 0.00        | 11.00        | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                         | ANS3 - ANIMAL SUPPORT SPECIALIST 3    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 12.00        | 0.00        | 0.00        | 12.00        | 15.00        | 0.00        | 0.00        | 15.00        |
|                         | ANVT - VETERINARY TECHNICIAN          | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | ASDI - ASSISTANT SHELTER DIRECTOR     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                         | CRCR - COMMUNITY RESOURCES COODINATOR | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                         | DDAS - DEPUTY DIRECTOR ANIMAL SHELTER | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | DRAS - DIRECTOR - ANIMAL SHELTER      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | PTAS - PT ANIMAL SUPPORT SPEC 1       | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                         | SUPV - SUPERVISOR                     | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                         | <b>Total</b>                          | <b>17.00</b> | <b>2.00</b> | <b>0.00</b> | <b>19.00</b> | <b>18.00</b> | <b>2.00</b> | <b>0.00</b> | <b>20.00</b> | <b>19.00</b> | <b>0.00</b> | <b>0.00</b> | <b>19.00</b> | <b>20.00</b> | <b>0.00</b> | <b>0.00</b> | <b>20.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
GENERAL FUND  
2027 HEADCOUNT**

|                                    |                                      | 2024 Budget |       |       |        | 2025 Budget |       |       |         | 2026 Budget |       |       |         | 2027 Budget |       |       |         |
|------------------------------------|--------------------------------------|-------------|-------|-------|--------|-------------|-------|-------|---------|-------------|-------|-------|---------|-------------|-------|-------|---------|
|                                    |                                      | FT          | PT    | SPT   | Total  | FT          | PT    | SPT   | Total   | FT          | PT    | SPT   | Total   | FT          | PT    | SPT   | Total   |
| EMERGENCY MANAGEMENT AGENCY (3920) | DDEM - DEPUTY DIRECTOR EMA           | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | DEMA - DIRECTOR EMG MGNT AGENCY      | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | EMAS - EMA SPECIALIST                | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | Total                                | 3.00        | 0.00  | 0.00  | 3.00   | 3.00        | 0.00  | 0.00  | 3.00    | 3.00        | 0.00  | 0.00  | 3.00    | 3.00        | 0.00  | 0.00  | 3.00    |
| RADIO COMMUNICATIONS (3970)        | RCS - RADIO COMMUNICATION SPECIALIST | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | Total                                | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
| PUBLIC WORKS (4100)                | ADM3 - ADMINISTRATIVE ASSISTANT III  | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | DRRB - DIRECTOR PUBLIC WORKS         | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | EO01 - EQUIPMENT OPERATOR I          | 2.00        | 0.00  | 0.00  | 2.00   | 2.00        | 0.00  | 0.00  | 2.00    | 2.00        | 0.00  | 0.00  | 2.00    | 2.00        | 0.00  | 0.00  | 2.00    |
|                                    | EO02 - EQUIPMENT OPERATOR II         | 4.00        | 0.00  | 0.00  | 4.00   | 4.00        | 0.00  | 0.00  | 4.00    | 4.00        | 0.00  | 0.00  | 4.00    | 4.00        | 0.00  | 0.00  | 4.00    |
|                                    | LB - LABORER                         | 17.00       | 0.00  | 0.00  | 17.00  | 17.00       | 0.00  | 0.00  | 17.00   | 17.00       | 0.00  | 0.00  | 17.00   | 17.00       | 0.00  | 0.00  | 17.00   |
|                                    | LDO2 - LEAD OPERATOR 2               | 3.00        | 0.00  | 0.00  | 3.00   | 3.00        | 0.00  | 0.00  | 3.00    | 4.00        | 0.00  | 0.00  | 4.00    | 4.00        | 0.00  | 0.00  | 4.00    |
|                                    | LDOP - LEAD OPERATOR                 | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 0.00        | 0.00  | 0.00  | 0.00    | 0.00        | 0.00  | 0.00  | 0.00    |
|                                    | MGRB - MANAGER PUBLIC WORKS          | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | OMRB - OPERATIONS MGR PUBLIC WORKS   | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | SMTH - SIGN AND MARKING TECHNICIAN   | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | STRB - PT SEASONAL PUBLIC WORKS      | 0.00        | 0.00  | 10.00 | 10.00  | 0.00        | 0.00  | 10.00 | 10.00   | 0.00        | 0.00  | 10.00 | 10.00   | 0.00        | 0.00  | 10.00 | 10.00   |
|                                    | SURB - SUPERVISOR PUBLIC WORKS       | 3.00        | 0.00  | 0.00  | 3.00   | 3.00        | 0.00  | 0.00  | 3.00    | 3.00        | 0.00  | 0.00  | 3.00    | 3.00        | 0.00  | 0.00  | 3.00    |
|                                    | TR02 - TRUCK DRIVER II               | 7.00        | 0.00  | 0.00  | 7.00   | 7.00        | 0.00  | 0.00  | 7.00    | 7.00        | 0.00  | 0.00  | 7.00    | 7.00        | 0.00  | 0.00  | 7.00    |
|                                    | Total                                | 42.00       | 0.00  | 10.00 | 52.00  | 42.00       | 0.00  | 10.00 | 52.00   | 42.00       | 0.00  | 10.00 | 52.00   | 42.00       | 0.00  | 10.00 | 52.00   |
| COMMUNITY SERVICES AGENCY (5500)   | CSAD - COMMUNITY SERVICES AGENCY DIR | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
|                                    | Total                                | 1.00        | 0.00  | 0.00  | 1.00   | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    | 1.00        | 0.00  | 0.00  | 1.00    |
| Total                              |                                      | 905.75      | 63.00 | 11.00 | 979.75 | 930.75      | 74.00 | 15.00 | 1019.75 | 932.70      | 73.00 | 15.00 | 1020.70 | 946.10      | 62.00 | 22.00 | 1030.10 |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
UNINCORPORATED COUNTY SERVICES  
2027 HEADCOUNT**

|                                    |                                      | 2024 Budget |             |             |              | 2025 Budget |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|------------------------------------|--------------------------------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                                    |                                      | FT          | PT          | SPT         | Total        | FT          | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| DEVELOPMENT SERVICES CENTER (1516) | DSR - DEVELOPMENT SERVICES REP       | 4.00        | 0.00        | 0.00        | 4.00         | 4.00        | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                                    | LDSR - LEAD DEVELOPMENT SERVICES REP | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | MRDS - MANAGER DEVELOPMENT SERVICES  | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | <b>Total</b>                         | <b>6.00</b> | <b>0.00</b> | <b>0.00</b> | <b>6.00</b>  | <b>6.00</b> | <b>0.00</b> | <b>0.00</b> | <b>6.00</b>  | <b>6.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>6.00</b>  | <b>6.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>6.00</b>  |
| GIS MAPPING DEPT (1536)            | GISA - GIS ANALYST                   | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | GISM - GIS - MAPPING MANAGER         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | GIST - GIS TECHNICIAN                | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | <b>Total</b>                         | <b>3.00</b> | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  | <b>3.00</b> | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  | <b>3.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  | <b>3.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>  |
| MAGISTRATE COURT (2400)            | ADM3 - ADMINISTRATIVE ASSISTANT III  | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | AMJG - ASSOCIATE MAG. JUDGE          | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | CAMJ - CHIEF ASSOCIATE MAG. JUDGE    | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | CMJG - CHIEF MAGISTRATE JUDGE        | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | PTJD - PT JUDGE                      | 0.00        | 7.00        | 0.00        | 7.00         | 0.00        | 7.00        | 0.00        | 7.00         | 0.00         | 7.00        | 0.00        | 7.00         | 0.00         | 7.00        | 0.00        | 7.00         |
|                                    | <b>Total</b>                         | <b>4.00</b> | <b>7.00</b> | <b>0.00</b> | <b>11.00</b> | <b>4.00</b> | <b>7.00</b> | <b>0.00</b> | <b>11.00</b> | <b>4.00</b>  | <b>7.00</b> | <b>0.00</b> | <b>11.00</b> | <b>4.00</b>  | <b>7.00</b> | <b>0.00</b> | <b>11.00</b> |
| ANIMAL CONTROL (3910)              | ACSG - ANIMAL CONTROL SERGEANT       | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | ANCO - ANIMAL CONTROL OFFICER        | 8.00        | 0.00        | 0.00        | 8.00         | 8.00        | 0.00        | 0.00        | 8.00         | 9.00         | 0.00        | 0.00        | 9.00         | 9.00         | 0.00        | 0.00        | 9.00         |
|                                    | <b>Total</b>                         | <b>9.00</b> | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  | <b>9.00</b> | <b>0.00</b> | <b>0.00</b> | <b>9.00</b>  | <b>10.00</b> | <b>0.00</b> | <b>0.00</b> | <b>10.00</b> | <b>10.00</b> | <b>0.00</b> | <b>0.00</b> | <b>10.00</b> |
| STORMWATER ENGINEERING (4252)      | COEN - COUNTY ENGINEER               | 0.76        | 0.00        | 0.00        | 0.76         | 0.76        | 0.00        | 0.00        | 0.76         | 0.76         | 0.00        | 0.00        | 0.76         | 0.76         | 0.00        | 0.00        | 0.76         |
|                                    | SRSI - SR STORM WATER INSPECTOR      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00        | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | SWCO - STORMWATER COORDINATOR        | 1.00        | 0.00        | 0.00        | 1.00         | 0.00        | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                    | SWEN - STORMWATER ENGINEER           | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | SWIN - STORMWATER INSP               | 3.00        | 0.00        | 0.00        | 3.00         | 3.00        | 0.00        | 0.00        | 3.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                    | SWTC - STORMWATER TECHNICIAN         | 0.00        | 0.00        | 0.00        | 0.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | <b>Total</b>                         | <b>5.76</b> | <b>0.00</b> | <b>0.00</b> | <b>5.76</b>  | <b>5.76</b> | <b>0.00</b> | <b>0.00</b> | <b>5.76</b>  | <b>5.76</b>  | <b>0.00</b> | <b>0.00</b> | <b>5.76</b>  | <b>5.76</b>  | <b>0.00</b> | <b>0.00</b> | <b>5.76</b>  |
| DEVELOPMENT INSPECTION (4270)      | COTD - CNTY TRANSPORTATION DIRECTOR  | 1.00        | 0.00        | 0.00        | 1.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | ENAT - ENGINEERING ASSISTANT         | 2.00        | 0.00        | 0.00        | 2.00         | 1.00        | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | PCET - PRECONST ENG TRANSPORTATION   | 1.00        | 0.00        | 0.00        | 1.00         | 2.00        | 0.00        | 0.00        | 2.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | TSSU - TRAFFIC SIGNAL SUPERVISOR     | 0.00        | 0.00        | 0.00        | 0.00         | 0.00        | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                    | <b>Total</b>                         | <b>4.00</b> | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b> | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  | <b>4.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>  |
| ENGINEERING (4271)                 | ADM3 - ADMINISTRATIVE ASSISTANT III  | 0.75        | 0.00        | 0.00        | 0.75         | 0.75        | 0.00        | 0.00        | 0.75         | 0.75         | 0.00        | 0.00        | 0.75         | 0.75         | 0.00        | 0.00        | 0.75         |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
UNINCORPORATED COUNTY SERVICES  
2027 HEADCOUNT**

|                             |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|-----------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                             |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| ENGINEERING (4271)          | ARBO - ARBORIST                       | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                             | CDAD - COMMUNITY DEV AGENCY DIR       | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         |
|                             | DVIM - DEVELOPMENT INSPECTION MANAGER | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                             | DVIN - DEVELOPMENT INSPECTOR          | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                             | DVPD - DEVELOPMENT PROJECTS DIRECTOR  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                             | EXA2 - EXECUTIVE ASSISTANT II         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                             | OMEG - OPERATION MGR ENGINEERING DEPT | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                             | PTIN - PT INTERN                      | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                             | RECP - RECEPTIONIST                   | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                             | SRAR - SENIOR ARBORIST                | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                             | SRDI - SR DEVELOPMENT INSPECTOR       | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                             | <b>Total</b>                          | <b>9.25</b>  | <b>2.00</b> | <b>0.00</b> | <b>11.25</b> | <b>9.25</b>  | <b>2.00</b> | <b>0.00</b> | <b>11.25</b> | <b>10.25</b> | <b>1.00</b> | <b>0.00</b> | <b>11.25</b> | <b>9.25</b>  | <b>1.00</b> | <b>0.00</b> | <b>10.25</b> |
| RECYCLING CENTER (4540)     | PTRE - PT RECYCLING                   | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 2.00        | 0.00        | 2.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                             | RECS - RECYCLING CENTER MANAGER       | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                             | REOP - RECYCLING OPERATOR             | 2.00         | 0.00        | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                             | <b>Total</b>                          | <b>3.00</b>  | <b>2.00</b> | <b>0.00</b> | <b>5.00</b>  | <b>4.00</b>  | <b>1.00</b> | <b>0.00</b> | <b>5.00</b>  | <b>4.00</b>  | <b>2.00</b> | <b>0.00</b> | <b>6.00</b>  | <b>5.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>5.00</b>  |
| BUILDING INSPECTIONS (7220) | BLDC - BLDG INSP - COMMERCIAL         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                             | BLDI - BUILDING INSPECTOR             | 6.00         | 0.00        | 0.00        | 6.00         | 6.00         | 0.00        | 0.00        | 6.00         | 6.00         | 0.00        | 0.00        | 6.00         | 6.00         | 0.00        | 0.00        | 6.00         |
|                             | COPR - COMMERCIAL PLAN REVIEW         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                             | DBO - DEPUTY BUILDING OFFICIAL        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                             | DRBD - DIRECTOR BUILD/DEVELOP SERVICE | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                             | PTBI - PART TIME BUILDING INSPECTOR   | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                             | SRBI - SENIOR BUILDING INSPECTOR      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                             | <b>Total</b>                          | <b>11.00</b> | <b>1.00</b> | <b>0.00</b> | <b>12.00</b> | <b>11.00</b> | <b>0.00</b> | <b>0.00</b> | <b>11.00</b> | <b>11.00</b> | <b>1.00</b> | <b>0.00</b> | <b>12.00</b> | <b>11.00</b> | <b>1.00</b> | <b>0.00</b> | <b>12.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
UNINCORPORATED COUNTY SERVICES  
2027 HEADCOUNT**

|                            |                                       | 2024 Budget  |              |             |              | 2025 Budget  |              |             |              | 2026 Budget  |              |             |              | 2027 Budget  |             |             |              |
|----------------------------|---------------------------------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                            |                                       | FT           | PT           | SPT         | Total        | FT           | PT           | SPT         | Total        | FT           | PT           | SPT         | Total        | FT           | PT          | SPT         | Total        |
| PLANNING AND ZONING (7410) | ARBO - ARBORIST                       | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | DDPZ - DPTY DIRECTOR P&Z              | 0.90         | 0.00         | 0.00        | 0.90         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.90         | 0.00        | 0.00        | 0.90         |
|                            | DPLU - DIRECTOR PLANNING & ZONING     | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | PLDM - PLANNING DIVISION MANAGER      | 0.00         | 0.00         | 0.00        | 0.00         | 0.90         | 0.00         | 0.00        | 0.90         | 0.90         | 0.00         | 0.00        | 0.90         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | PLNR - PLANNER                        | 2.00         | 0.00         | 0.00        | 2.00         | 2.00         | 0.00         | 0.00        | 2.00         | 2.00         | 0.00         | 0.00        | 2.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                            | PRPL - PRINCIPAL PLANNER              | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | PZCC - CODE COMPLIANCE INSPECTOR      | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | PZTC - PLANNING/ZONING TECHNICIAN     | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | SPZC - SR CODE COMPLIANCE INSPECTOR   | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | SRPL - SENIOR PLANNER                 | 2.00         | 0.00         | 0.00        | 2.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | ZADM - ZONING DIVISION MANAGER        | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | <b>Total</b>                          | <b>8.90</b>  | <b>0.00</b>  | <b>0.00</b> | <b>8.90</b>  | <b>8.90</b>  | <b>0.00</b>  | <b>0.00</b> | <b>8.90</b>  | <b>8.90</b>  | <b>0.00</b>  | <b>0.00</b> | <b>8.90</b>  | <b>9.90</b>  | <b>0.00</b> | <b>0.00</b> | <b>9.90</b>  |
| CODE ENFORCEMENT (7450)    | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | CAPM - CAPTAIN MARSHAL                | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | CMED - CHIEF MARSHAL                  | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | DPCM - DPTY CHIEF MARSHAL             | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | DPMS - DEPUTY MARSHAL (CERT)          | 10.00        | 0.00         | 0.00        | 10.00        | 11.00        | 0.00         | 0.00        | 11.00        | 11.00        | 0.00         | 0.00        | 11.00        | 11.00        | 0.00        | 0.00        | 11.00        |
|                            | EXA2 - EXECUTIVE ASSISTANT II         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | LTCE - LIEUTENANT MARSHAL             | 1.00         | 0.00         | 0.00        | 1.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00         | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | PSAD - PUBLIC SERVICES AGENCY DIRECTO | 0.50         | 0.00         | 0.00        | 0.50         | 0.50         | 0.00         | 0.00        | 0.50         | 0.50         | 0.00         | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         |
|                            | SGTM - SERGEANT MARSHALL              | 2.00         | 0.00         | 0.00        | 2.00         | 2.00         | 0.00         | 0.00        | 2.00         | 2.00         | 0.00         | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                            | <b>Total</b>                          | <b>17.50</b> | <b>0.00</b>  | <b>0.00</b> | <b>17.50</b> | <b>17.50</b> | <b>0.00</b>  | <b>0.00</b> | <b>17.50</b> | <b>17.50</b> | <b>0.00</b>  | <b>0.00</b> | <b>17.50</b> | <b>17.50</b> | <b>0.00</b> | <b>0.00</b> | <b>17.50</b> |
| <b>Total</b>               |                                       | <b>81.41</b> | <b>12.00</b> | <b>0.00</b> | <b>93.41</b> | <b>82.41</b> | <b>10.00</b> | <b>0.00</b> | <b>92.41</b> | <b>84.41</b> | <b>11.00</b> | <b>0.00</b> | <b>95.41</b> | <b>85.41</b> | <b>9.00</b> | <b>0.00</b> | <b>94.41</b> |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1110 - BOARD OF COMMISSIONERS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| <b>BOARD OF COMMISSIONERS</b>              |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 217,532                           | 211,155        | 230,570        | 182,635     | 229,397     | 228,818                            | 579                        | 1,752                 |
| <b>TOTAL COMPENSATION</b>                  | 217,532                           | 211,155        | 230,570        | 182,635     | 229,397     | 228,818                            | 579                        | 1,752                 |
| 512101 - GROUP INSURANCE - HEALTH          | 85,570                            | 88,640         | 79,295         | 64,885      | 81,499      | 79,229                             | 2,270                      | 66                    |
| 512102 - GROUP INSURANCE - LIFE            | 227                               | 209            | 186            | 191         | 240         | 133                                | 107                        | 53                    |
| 512103 - GROUP INSURANCE - DENTAL          | 1,849                             | 1,708          | 1,835          | 1,612       | 2,025       | 2,226                              | (201)                      | (391)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 464                               | 456            | 498            | 320         | 402         | 384                                | 18                         | 114                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 142                               | 130            | 140            | 110         | 138         | 140                                | (2)                        | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 46                                | 42             | 46             | 36          | 45          | 46                                 | (1)                        | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 36,090                            | 36,952         | 40,350         | 31,961      | 40,145      | 40,043                             | 102                        | 307                   |
| <b>TOTAL BENEFITS</b>                      | 124,388                           | 128,137        | 122,350        | 99,116      | 124,493     | 122,201                            | 2,292                      | 149                   |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 12,044                            | 11,649         | 14,295         | 10,215      | 12,831      | 14,187                             | (1,356)                    | 108                   |
| 512300 - MEDICARE                          | 2,817                             | 2,724          | 3,343          | 2,389       | 3,001       | 3,318                              | (317)                      | 25                    |
| <b>TOTAL PAYROLL TAXES</b>                 | 14,861                            | 14,373         | 17,638         | 12,605      | 15,832      | 17,505                             | (1,673)                    | 133                   |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 356,780                           | 353,665        | 370,558        | 294,355     | 369,721     | 368,524                            | 1,197                      | 2,034                 |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1110 - BOARD OF COMMISSIONERS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 33,391                     | 27,401         | 23,500         | 32,541      | 43,388      | 25,515                             | 17,873                | (2,015)               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 610                        | 318            | 385            | 185         | 247         | 385                                | (138)                 | 0                     |
| 523201 - CELL PHONE                     | 3,194                      | 3,299          | 3,500          | 1,950       | 2,600       | 3,500                              | (900)                 | 0                     |
| 523250 - POSTAGE                        | 519                        | 206            | 575            | 22          | 29          | 575                                | (546)                 | 0                     |
| 523300 - ADVERTISING                    | 3,176                      | 3,318          | 3,500          | 544         | 726         | 3,500                              | (2,774)               | 0                     |
| 523400 - PRINTING AND BINDING           | 425                        | 314            | 650            | 142         | 189         | 650                                | (461)                 | 0                     |
| 523500 - TRAVEL                         | 5,997                      | 7,564          | 9,000          | 8,488       | 11,317      | 10,500                             | 817                   | (1,500)               |
| 523600 - DUES AND FEES                  | 1,840                      | 2,350          | 5,075          | 1,480       | 1,973       | 5,590                              | (3,617)               | (515)                 |
| 523700 - EDUCATION AND TRAINING         | 4,884                      | 4,970          | 5,000          | 4,950       | 6,600       | 7,000                              | (400)                 | (2,000)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 14,258                     | 8,351          | 10,000         | 6,303       | 8,404       | 10,500                             | (2,096)               | (500)                 |
| 531300 - FOOD                           | 8,869                      | 5,656          | 13,000         | 7,669       | 10,225      | 14,000                             | (3,775)               | (1,000)               |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 0                          | 5,359          | 0              | 4,644       | 6,192       | 0                                  | 6,192                 | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 77,162                     | 69,105         | 74,185         | 68,919      | 91,892      | 81,715                             | 10,177                | (7,530)               |
| TOTAL                                   | 433,943                    | 422,769        | 444,743        | 363,275     | 461,614     | 450,239                            | 11,375                | (5,496)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1110 - BOARD OF COMMISSIONERS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,398                      | 1,256          | 1,233          | 1,199       | 1,233       | 1,249                              | (16)                  | (16)                  |
| 522110 - DISPOSAL                          | 206                        | 206            | 208            | 172         | 229         | 208                                | 21                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 11,133                     | 11,213         | 11,202         | 9,335       | 12,447      | 12,230                             | 217                   | (1,028)               |
| 522140 - LAWN CARE                         | 1,084                      | 1,216          | 1,233          | 731         | 975         | 1,233                              | (258)                 | 0                     |
| 522218 - PEST CONTROL                      | 29                         | 78             | 62             | 42          | 55          | 62                                 | (7)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 3,651                      | 4,222          | 3,728          | 4,794       | 4,794       | 4,320                              | 474                   | (592)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,690                      | 2,760          | 2,560          | 2,210       | 2,947       | 3,155                              | (208)                 | (595)                 |
| 531210 - WATER/SEWER                       | 1,787                      | 1,004          | 1,755          | 930         | 1,240       | 1,755                              | (515)                 | 0                     |
| 531230 - ELECTRICITY                       | 11,860                     | 11,441         | 10,660         | 7,933       | 10,577      | 10,660                             | (83)                  | 0                     |
| TOTAL ALLOCATED COSTS                      | 33,838                     | 33,395         | 32,641         | 27,345      | 34,497      | 34,872                             | (375)                 | (2,231)               |
| TOTAL NON DEPARTMENT MANAGED COSTS         | 33,838                     | 33,395         | 32,641         | 27,345      | 34,497      | 34,872                             | (375)                 | (2,231)               |
| TOTAL EXPENDITURES                         | 467,781                    | 456,164        | 477,384        | 390,620     | 496,111     | 485,111                            | 11,000                | (7,727)               |
| TOTAL FUND REDUCTIONS                      | 467,781                    | 456,164        | 477,384        | 390,620     | 496,111     | 485,111                            | 11,000                | (7,727)               |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1130 - COUNTY CLERK  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 204,502                    | 211,380        | 217,143        | 172,942     | 217,222     | 220,400                            | (3,178)               | (3,257)               |
| 511115 - PERFECT ATTENDANCE             | 1,611                      | 1,675          | 0              | 1,742       | 1,742       | 0                                  | 1,742                 | 0                     |
| TOTAL COMPENSATION                      | 206,112                    | 213,055        | 217,143        | 174,684     | 218,964     | 220,400                            | (1,436)               | (3,257)               |
| 512101 - GROUP INSURANCE - HEALTH       | 19,255                     | 25,483         | 23,741         | 23,624      | 29,673      | 28,662                             | 1,011                 | (4,921)               |
| 512102 - GROUP INSURANCE - LIFE         | 213                        | 204            | 222            | 179         | 225         | 209                                | 16                    | 13                    |
| 512103 - GROUP INSURANCE - DENTAL       | 483                        | 481            | 479            | 552         | 694         | 775                                | (81)                  | (296)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 401                        | 402            | 397            | 245         | 308         | 274                                | 34                    | 123                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 57                         | 56             | 56             | 45          | 56          | 56                                 | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 18                         | 18             | 18             | 15          | 18          | 18                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 34,174                     | 37,363         | 38,000         | 30,596      | 38,430      | 38,570                             | (140)                 | (570)                 |
| TOTAL BENEFITS                          | 54,601                     | 64,007         | 62,913         | 55,256      | 69,403      | 68,564                             | 839                   | (5,651)               |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 12,542                     | 12,919         | 13,463         | 10,574      | 13,281      | 13,665                             | (384)                 | (202)                 |
| 512300 - MEDICARE                       | 2,933                      | 3,021          | 3,149          | 2,473       | 3,106       | 3,196                              | (90)                  | (47)                  |
| TOTAL PAYROLL TAXES                     | 15,475                     | 15,941         | 16,612         | 13,047      | 16,387      | 16,861                             | (474)                 | (249)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 276,188                    | 293,002        | 296,668        | 242,986     | 304,754     | 305,825                            | (1,071)               | (9,157)               |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 205                        | 350            | 466            | 204         | 272         | 466                                | (194)                 | 0                     |
| 523201 - CELL PHONE                     | 531                        | 492            | 600            | 450         | 600         | 600                                | 0                     | 0                     |
| 523500 - TRAVEL                         | 0                          | 0              | 2,000          | 0           | 0           | 0                                  | 0                     | 2,000                 |
| 523600 - DUES AND FEES                  | 40                         | 40             | 75             | 50          | 67          | 75                                 | (8)                   | 0                     |
| 523700 - EDUCATION AND TRAINING         | 1,995                      | 0              | 2,000          | 0           | 0           | 500                                | (500)                 | 1,500                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 245                        | 429            | 2,000          | 187         | 249         | 2,000                              | (1,751)               | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 38,753                     | 35,463         | 77,946         | 13,880      | 18,507      | 0                                  | 18,507                | 77,946                |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 10,201      | 13,601      | 81,170                             | (67,569)              | (81,170)              |
| TOTAL OPERATING COSTS (52S AND 53S)     | 41,769                     | 36,774         | 85,087         | 24,972      | 33,296      | 84,811                             | (51,515)              | 276                   |
| TOTAL                                   | 317,957                    | 329,777        | 381,755        | 267,958     | 338,050     | 390,636                            | (52,586)              | (8,881)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1130 - COUNTY CLERK  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 559                        | 502            | 493            | 480         | 493         | 500                                | (7)                   | (7)                   |
| 522110 - DISPOSAL                          | 48                         | 48             | 48             | 40          | 53          | 48                                 | 5                     | 0                     |
| 522130 - CUSTODIAL SERVICES                | 2,569                      | 2,588          | 2,585          | 2,154       | 2,872       | 2,822                              | 50                    | (237)                 |
| 522140 - LAWN CARE                         | 250                        | 281            | 285            | 169         | 225         | 285                                | (60)                  | 0                     |
| 522218 - PEST CONTROL                      | 7                          | 18             | 14             | 10          | 13          | 14                                 | (1)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 1,460                      | 1,689          | 1,491          | 1,918       | 1,918       | 1,728                              | 190                   | (237)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 945                        | 971            | 990            | 784         | 1,046       | 1,268                              | (222)                 | (278)                 |
| 531210 - WATER/SEWER                       | 412                        | 232            | 405            | 215         | 286         | 405                                | (119)                 | 0                     |
| 531230 - ELECTRICITY                       | 2,909                      | 2,640          | 2,460          | 1,831       | 2,441       | 2,460                              | (19)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 9,159                      | 8,968          | 8,771          | 7,599       | 9,346       | 9,530                              | (184)                 | (759)                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 9,159                      | 8,968          | 8,771          | 7,599       | 9,346       | 9,530                              | (184)                 | (759)                 |
| <b>TOTAL EXPENDITURES</b>                  | 327,116                    | 338,745        | 390,526        | 275,557     | 347,396     | 400,166                            | (52,770)              | (9,640)               |
| <b>TOTAL FUND REDUCTIONS</b>               | 327,116                    | 338,745        | 390,526        | 275,557     | 347,396     | 400,166                            | (52,770)              | (9,640)               |

NOTES

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



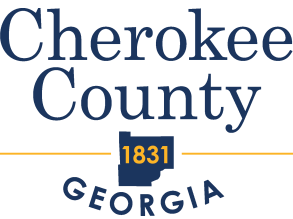
2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1320 - COUNTY MANAGER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>COUNTY MANAGER</b>                      |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 551,358                           | 609,930        | 542,817        | 358,612        | 450,430        | 553,007                            | (102,577)                  | (10,190)              |
| 511115 - PERFECT ATTENDANCE                | 2,438                             | 5,068          | 0              | 3,460          | 3,460          | 0                                  | 3,460                      | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>553,796</b>                    | <b>614,998</b> | <b>542,817</b> | <b>362,072</b> | <b>453,890</b> | <b>553,007</b>                     | <b>(99,117)</b>            | <b>(10,190)</b>       |
| 512101 - GROUP INSURANCE - HEALTH          | 78,305                            | 86,947         | 72,562         | 48,823         | 61,323         | 78,067                             | (16,744)                   | (5,505)               |
| 512102 - GROUP INSURANCE - LIFE            | 533                               | 529            | 540            | 320            | 402            | 403                                | (1)                        | 137                   |
| 512103 - GROUP INSURANCE - DENTAL          | 1,538                             | 1,526          | 1,526          | 1,170          | 1,470          | 1,908                              | (438)                      | (382)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 860                               | 868            | 870            | 386            | 485            | 591                                | (106)                      | 279                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 113                               | 112            | 112            | 67             | 84             | 112                                | (28)                       | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 37                                | 36             | 36             | 22             | 27             | 36                                 | (9)                        | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 91,643                            | 107,625        | 94,993         | 63,362         | 79,586         | 96,776                             | (17,190)                   | (1,783)               |
| <b>TOTAL BENEFITS</b>                      | <b>173,028</b>                    | <b>197,643</b> | <b>170,639</b> | <b>114,150</b> | <b>143,377</b> | <b>177,893</b>                     | <b>(34,516)</b>            | <b>(7,254)</b>        |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 27,508                            | 31,242         | 33,654         | 16,201         | 20,348         | 34,287                             | (13,939)                   | (633)                 |
| 512300 - MEDICARE                          | 7,686                             | 8,605          | 7,871          | 5,075          | 6,375          | 8,019                              | (1,644)                    | (148)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>35,194</b>                     | <b>39,848</b>  | <b>41,525</b>  | <b>21,276</b>  | <b>26,723</b>  | <b>42,306</b>                      | <b>(15,583)</b>            | <b>(781)</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>762,017</b>                    | <b>852,489</b> | <b>754,981</b> | <b>497,498</b> | <b>623,991</b> | <b>773,206</b>                     | <b>(149,215)</b>           | <b>(18,225)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1320 - COUNTY MANAGER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 107                               | 2,150          | 40,000         | 26,474      | 35,299      | 10,000                             | 25,299                     | 30,000                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 205                               | 350            | 425            | 204         | 272         | 425                                | (153)                      | 0                     |
| 523201 - CELL PHONE                        | 2,274                             | 3,571          | 3,973          | 1,563       | 2,084       | 3,973                              | (1,889)                    | 0                     |
| 523250 - POSTAGE                           | 10,017                            | 118            | 300            | 67          | 89          | 300                                | (211)                      | 0                     |
| 523300 - ADVERTISING                       | 0                                 | 0              | 2,500          | 2,286       | 3,047       | 2,500                              | 547                        | 0                     |
| 523400 - PRINTING AND BINDING              | 2,503                             | 1,044          | 1,000          | 0           | 0           | 1,000                              | (1,000)                    | 0                     |
| 523500 - TRAVEL                            | 1,052                             | 778            | 2,500          | 509         | 679         | 2,500                              | (1,821)                    | 0                     |
| 523600 - DUES AND FEES                     | 1,979                             | 1,548          | 4,000          | 3,266       | 4,355       | 4,000                              | 355                        | 0                     |
| 523700 - EDUCATION AND TRAINING            | 7,112                             | 6,581          | 8,660          | (10)        | (14)        | 2,660                              | (2,674)                    | 6,000                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 1,493                             | 1,872          | 5,000          | 1,712       | 2,282       | 5,000                              | (2,718)                    | 0                     |
| 531300 - FOOD                              | 8,109                             | 3,318          | 6,000          | 2,370       | 3,160       | 6,000                              | (2,840)                    | 0                     |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT     | 205                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 6,751                             | 8,141          | 2,900          | 6,122       | 8,163       | 2,900                              | 5,263                      | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 41,807                            | 29,470         | 77,258         | 44,562      | 59,416      | 41,258                             | 18,158                     | 36,000                |
| <b>TOTAL</b>                               | 803,824                           | 881,959        | 832,239        | 542,060     | 683,407     | 814,464                            | (131,057)                  | 17,775                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1320 - COUNTY MANAGER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,040                             | 936            | 986            | 892         | 986         | 999                                | (13)                       | (13)                  |
| 522110 - DISPOSAL                          | 98                                | 98             | 99             | 82          | 109         | 99                                 | 10                         | 0                     |
| 522130 - CUSTODIAL SERVICES                | 5,310                             | 5,348          | 5,342          | 4,452       | 5,936       | 5,833                              | 103                        | (491)                 |
| 522140 - LAWN CARE                         | 517                               | 580            | 588            | 349         | 465         | 588                                | (123)                      | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 79                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522218 - PEST CONTROL                      | 14                                | 37             | 30             | 20          | 26          | 30                                 | (4)                        | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 3,859                             | 4,462          | 4,381          | 5,067       | 5,067       | 3,456                              | 1,611                      | 925                   |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,010                             | 2,093          | 1,860          | 1,540       | 2,053       | 2,334                              | (281)                      | (474)                 |
| 531210 - WATER/SEWER                       | 852                               | 479            | 837            | 443         | 591         | 837                                | (246)                      | 0                     |
| 531230 - ELECTRICITY                       | 5,662                             | 5,456          | 5,084          | 3,783       | 5,044       | 5,084                              | (40)                       | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 19,440                            | 19,490         | 19,207         | 16,629      | 20,279      | 19,260                             | 1,019                      | (53)                  |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 19,440                            | 19,490         | 19,207         | 16,629      | 20,279      | 19,260                             | 1,019                      | (53)                  |
| <b>TOTAL EXPENDITURES</b>                  | 823,265                           | 901,449        | 851,446        | 558,688     | 703,685     | 833,724                            | (130,039)                  | 17,722                |
| <b>TOTAL FUND REDUCTIONS</b>               | 823,265                           | 901,449        | 851,446        | 558,688     | 703,685     | 833,724                            | (130,039)                  | 17,722                |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1400 - ELECTIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| ELECTIONS                               |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 559,524                    | 586,516        | 614,273        | 490,834     | 616,507     | 636,102                            | (19,595)              | (21,829)              |
| 511113 - POLL WORKER                    | 379,394                    | 386,645        | 600,000        | 365,081     | 458,556     | 397,330                            | 61,226                | 202,670               |
| 511115 - PERFECT ATTENDANCE             | 3,591                      | 3,530          | 0              | 2,789       | 2,789       | 0                                  | 2,789                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 165,144                    | 157,190        | 151,087        | 137,629     | 172,867     | 199,152                            | (26,285)              | (48,065)              |
| 511300 - OVERTIME                       | 45,967                     | 67,772         | 77,250         | 53,124      | 66,726      | 60,900                             | 5,826                 | 16,350                |
| TOTAL COMPENSATION                      | 1,153,620                  | 1,201,653      | 1,442,610      | 1,049,457   | 1,317,445   | 1,293,484                          | 23,961                | 149,126               |
| 512101 - GROUP INSURANCE - HEALTH       | 131,106                    | 147,998        | 132,957        | 125,883     | 158,114     | 151,234                            | 6,880                 | (18,277)              |
| 512102 - GROUP INSURANCE - LIFE         | 492                        | 484            | 633            | 490         | 616         | 593                                | 23                    | 40                    |
| 512103 - GROUP INSURANCE - DENTAL       | 2,368                      | 2,518          | 2,529          | 2,611       | 3,280       | 3,682                              | (402)                 | (1,153)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,178                      | 1,308          | 1,329          | 908         | 1,141       | 1,069                              | 72                    | 260                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 222                        | 225            | 225            | 179         | 225         | 225                                | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 72                         | 73             | 73             | 58          | 73          | 73                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 98,602                     | 111,667        | 121,017        | 94,168      | 118,279     | 121,976                            | (3,697)               | (959)                 |
| TOTAL BENEFITS                          | 234,039                    | 264,273        | 258,763        | 224,299     | 281,728     | 278,852                            | 2,876                 | (20,089)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 69,058                     | 61,691         | 52,090         | 56,560      | 71,042      | 80,566                             | (9,524)               | (28,476)              |
| 512300 - MEDICARE                       | 16,151                     | 14,428         | 12,183         | 13,227      | 16,614      | 18,841                             | (2,227)               | (6,658)               |
| TOTAL PAYROLL TAXES                     | 85,209                     | 76,120         | 64,273         | 69,788      | 87,656      | 99,407                             | (11,751)              | (35,134)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,472,869                  | 1,542,045      | 1,765,646      | 1,343,544   | 1,686,829   | 1,671,743                          | 15,086                | 93,903                |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 44,475                     | 44,060         | 38,200         | 25,207      | 33,609      | 2,701                              | 30,908                | 35,499                |
| 521214 - PROF SVCS - LEGAL              | 4,032                      | 28             | 0              | 0           | 0           | 38,200                             | (38,200)              | (38,200)              |
| 521300 - TECHNICAL                      | 0                          | 0              | 264            | 0           | 0           | 264                                | (264)                 | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 2,562                      | 2,594          | 4,690          | 3,523       | 4,698       | 4,690                              | 8                     | 0                     |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 2,635                      | 1,818          | 5,900          | 974         | 1,299       | 4,800                              | (3,501)               | 1,100                 |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 66,724                     | 86,929         | 100,000        | 85,474      | 113,965     | 84,420                             | 29,545                | 15,580                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1400 - ELECTIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523201 - CELL PHONE                     | 2,944                             | 2,923          | 15,460         | 1,875       | 2,500       | 15,460                             | (12,960)                   | 0                     |
| 523250 - POSTAGE                        | 102,630                           | 69,590         | 100,000        | 38,881      | 51,842      | 50,000                             | 1,842                      | 50,000                |
| 523300 - ADVERTISING                    | 2,543                             | 3,774          | 1,000          | 5,980       | 7,973       | 1,000                              | 6,973                      | 0                     |
| 523400 - PRINTING AND BINDING           | 0                                 | 0              | 0              | 1,212       | 1,616       | 0                                  | 1,616                      | 0                     |
| 523500 - TRAVEL                         | 12,619                            | 16,075         | 12,000         | 11,513      | 15,351      | 12,000                             | 3,351                      | 0                     |
| 523600 - DUES AND FEES                  | 495                               | 675            | 800            | 0           | 0           | 1,442                              | (1,442)                    | (642)                 |
| 523700 - EDUCATION AND TRAINING         | 7,479                             | 4,690          | 7,400          | 3,745       | 4,993       | 15,780                             | (10,787)                   | (8,380)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 141,434                           | 141,842        | 189,050        | 91,603      | 122,138     | 72,625                             | 49,513                     | 116,425               |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 175         | 233         | 0                                  | 233                        | 0                     |
| 531270 - GASOLINE                       | 765                               | 935            | 1,000          | 806         | 1,075       | 1,000                              | 75                         | 0                     |
| 531600 - SMALL EQUIPMENT                | 37,240                            | 81,835         | 0              | 14,318      | 19,090      | 0                                  | 19,090                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 130,119                           | 175,935        | 122,095        | 5,420       | 7,227       | 14,000                             | (6,773)                    | 108,095               |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 0           | 0           | 16,000                             | (16,000)                   | (16,000)              |
| 531700 - OTHER SUPPLIES                 | 0                                 | 422            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531712 - UNIFORMS                       | 0                                 | 1,301          | 0              | 2,870       | 3,827       | 0                                  | 3,827                      | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 558,695                           | 635,425        | 597,859        | 293,577     | 391,436     | 334,382                            | 57,054                     | 263,477               |
| TOTAL                                   | 2,031,563                         | 2,177,471      | 2,363,505      | 1,637,120   | 2,078,264   | 2,006,125                          | 72,139                     | 357,380               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1400 - ELECTIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

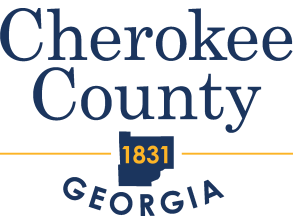
|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,747                      | 2,461            | 1,973            | 2,354            | 2,354            | 1,999                              | 355                   | (26)                  |
| 522110 - DISPOSAL                          | 865                        | 1,061            | 800              | 660              | 880              | 800                                | 80                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 32,259                     | 31,993           | 30,729           | 25,608           | 34,143           | 33,550                             | 593                   | (2,821)               |
| 522140 - LAWN CARE                         | 7,567                      | 7,387            | 5,865            | 3,863            | 5,150            | 5,865                              | (715)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 752                        | 810              | 1,500            | 1,095            | 1,460            | 1,500                              | (40)                  | 0                     |
| 522218 - PEST CONTROL                      | 271                        | 375              | 300              | 200              | 267              | 300                                | (33)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 9,276                      | 10,727           | 10,163           | 12,182           | 12,182           | 10,706                             | 1,476                 | (543)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 16,559                     | 16,826           | 17,460           | 13,698           | 18,264           | 18,728                             | (464)                 | (1,268)               |
| 531210 - WATER/SEWER                       | 1,335                      | 1,135            | 1,400            | 758              | 1,010            | 1,400                              | (390)                 | 0                     |
| 531230 - ELECTRICITY                       | 26,664                     | 26,585           | 25,900           | 19,946           | 26,594           | 26,900                             | (306)                 | (1,000)               |
| 531520 - NATURAL GAS                       | 214                        | 0                | 0                | 0                | 0                | 0                                  | 0                     | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>98,508</b>              | <b>99,359</b>    | <b>96,090</b>    | <b>80,363</b>    | <b>102,305</b>   | <b>101,748</b>                     | <b>557</b>            | <b>(5,658)</b>        |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>98,508</b>              | <b>99,359</b>    | <b>96,090</b>    | <b>80,363</b>    | <b>102,305</b>   | <b>101,748</b>                     | <b>557</b>            | <b>(5,658)</b>        |
| <b>TOTAL EXPENDITURES</b>                  | <b>2,130,071</b>           | <b>2,276,830</b> | <b>2,459,595</b> | <b>1,717,483</b> | <b>2,180,569</b> | <b>2,107,873</b>                   | <b>72,696</b>         | <b>351,722</b>        |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>2,130,071</b>           | <b>2,276,830</b> | <b>2,459,595</b> | <b>1,717,483</b> | <b>2,180,569</b> | <b>2,107,873</b>                   | <b>72,696</b>         | <b>351,722</b>        |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1530 - COUNTY ATTORNEY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>               |                                   |                |                |             |             |                                    |                            |                       |
| <b>COUNTY ATTORNEY</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>              |                                   |                |                |             |             |                                    |                            |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>    |                                   |                |                |             |             |                                    |                            |                       |
| 521214 - PROF SVCS - LEGAL              | 336,071                           | 433,245        | 350,000        | 484,328     | 645,770     | 300,000                            | 345,770                    | 50,000                |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 66                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 336,137                           | 433,245        | 350,000        | 484,328     | 645,770     | 300,000                            | 345,770                    | 50,000                |
| TOTAL                                   | 336,137                           | 433,245        | 350,000        | 484,328     | 645,770     | 300,000                            | 345,770                    | 50,000                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1530 - COUNTY ATTORNEY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <u>NON DEPARTMENT MANAGED COSTS</u> |                                   |                |                |             |             |                                    |                            |                       |
| ALLOCATED COSTS                     |                                   |                |                |             |             |                                    |                            |                       |
| 523200 - COMMUNICATIONS - ALLOCATED | 524                               | 551            | 480            | 380         | 506         | 638                                | (132)                      | (158)                 |
| TOTAL ALLOCATED COSTS               | 524                               | 551            | 480            | 380         | 506         | 638                                | (132)                      | (158)                 |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 524                               | 551            | 480            | 380         | 506         | 638                                | (132)                      | (158)                 |
| TOTAL EXPENDITURES                  | 336,660                           | 433,796        | 350,480        | 484,707     | 646,276     | 300,638                            | 345,638                    | 49,842                |
| TOTAL FUND REDUCTIONS               | 336,660                           | 433,796        | 350,480        | 484,707     | 646,276     | 300,638                            | 345,638                    | 49,842                |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1545 - TAX COMMISSIONER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                  |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b>TAX COMMISSIONER</b>                    |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 1,448,680                         | 1,505,330        | 1,644,920        | 1,226,798        | 1,540,906        | 1,682,134                          | (141,228)                  | (37,214)              |
| 511115 - PERFECT ATTENDANCE                | 0                                 | 574              | 0                | 1,725            | 1,725            | 0                                  | 1,725                      | 0                     |
| 511116 - SHORT TERM DISABILITY PAY         | 2,704                             | 183              | 0                | 5,722            | 7,187            | 0                                  | 7,187                      | 0                     |
| 511300 - OVERTIME                          | 32,086                            | 35,637           | 44,562           | 27,242           | 34,217           | 45,230                             | (11,013)                   | (668)                 |
| <b>TOTAL COMPENSATION</b>                  | <b>1,483,470</b>                  | <b>1,541,724</b> | <b>1,689,482</b> | <b>1,261,487</b> | <b>1,584,035</b> | <b>1,727,364</b>                   | <b>(143,329)</b>           | <b>(37,882)</b>       |
| 512101 - GROUP INSURANCE - HEALTH          | 428,413                           | 502,529          | 432,379          | 388,624          | 488,126          | 532,489                            | (44,363)                   | (100,110)             |
| 512102 - GROUP INSURANCE - LIFE            | 1,435                             | 1,402            | 1,704            | 1,249            | 1,569            | 1,587                              | (18)                       | 117                   |
| 512103 - GROUP INSURANCE - DENTAL          | 7,494                             | 7,826            | 8,318            | 9,354            | 11,749           | 13,095                             | (1,346)                    | (4,777)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 2,959                             | 3,133            | 3,448            | 2,300            | 2,889            | 3,086                              | (197)                      | 362                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 763                               | 752              | 840              | 610              | 766              | 840                                | (74)                       | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 247                               | 244              | 270              | 198              | 248              | 270                                | (22)                       | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 246,002                           | 268,980          | 295,659          | 220,534          | 276,999          | 294,490                            | (17,491)                   | 1,169                 |
| <b>TOTAL BENEFITS</b>                      | <b>687,313</b>                    | <b>784,867</b>   | <b>742,618</b>   | <b>622,868</b>   | <b>782,346</b>   | <b>845,857</b>                     | <b>(63,511)</b>            | <b>(103,239)</b>      |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 86,445                            | 89,544           | 104,748          | 72,954           | 91,633           | 104,292                            | (12,659)                   | 456                   |
| 512300 - MEDICARE                          | 20,217                            | 20,942           | 24,498           | 17,062           | 21,430           | 24,390                             | (2,960)                    | 108                   |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>106,662</b>                    | <b>110,485</b>   | <b>129,246</b>   | <b>90,016</b>    | <b>113,063</b>   | <b>128,682</b>                     | <b>(15,619)</b>            | <b>564</b>            |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>2,277,444</b>                  | <b>2,437,076</b> | <b>2,561,346</b> | <b>1,974,371</b> | <b>2,479,444</b> | <b>2,701,903</b>                   | <b>(222,459)</b>           | <b>(140,557)</b>      |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1545 - TAX COMMISSIONER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 33,120                     | 1,345          | 5,000          | 790         | 1,053       | 3,000                              | (1,947)               | 2,000                 |
| 521214 - PROF SVCS - LEGAL              | 0                          | 1,591          | 0              | 4,518       | 6,024       | 5,000                              | 1,024                 | (5,000)               |
| 521300 - TECHNICAL                      | 60,474                     | 65,614         | 70,210         | 74,701      | 99,602      | 0                                  | 99,602                | 70,210                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 13,218                     | 12,468         | 14,000         | 10,032      | 13,375      | 16,000                             | (2,625)               | (2,000)               |
| 523102 - INSURANCE - SURETY BONDS       | 0                          | 0              | 1,500          | 0           | 0           | 1,500                              | (1,500)               | 0                     |
| 523250 - POSTAGE                        | 240,164                    | 225,610        | 295,000        | 218,319     | 291,092     | 250,000                            | 41,092                | 45,000                |
| 523300 - ADVERTISING                    | 16,745                     | 7,895          | 17,000         | 13,618      | 18,157      | 19,000                             | (843)                 | (2,000)               |
| 523400 - PRINTING AND BINDING           | 4,011                      | 33,031         | 40,000         | 28,257      | 37,676      | 40,000                             | (2,324)               | 0                     |
| 523500 - TRAVEL                         | 14,780                     | 12,325         | 10,000         | 7,478       | 9,971       | 0                                  | 9,971                 | 10,000                |
| 523600 - DUES AND FEES                  | 2,421                      | 3,282          | 4,000          | 3,794       | 5,058       | 4,500                              | 558                   | (500)                 |
| 523700 - EDUCATION AND TRAINING         | 2,864                      | 8,509          | 9,000          | 10,709      | 14,279      | 0                                  | 14,279                | 9,000                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 107,724                    | 50,310         | 50,000         | 34,558      | 46,078      | 52,000                             | (5,922)               | (2,000)               |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 183         | 244         | 0                                  | 244                   | 0                     |
| 531270 - GASOLINE                       | 242                        | 234            | 500            | 181         | 241         | 500                                | (259)                 | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 775                        | 4,633          | 3,000          | 3,701       | 4,934       | 5,000                              | (66)                  | (2,000)               |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | (79,571)                   | 24,618         | 20,000         | 3,047       | 4,063       | 15,000                             | (10,937)              | 5,000                 |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 0           | 0           | 72,000                             | (72,000)              | (72,000)              |
| TOTAL OPERATING COSTS (52S AND 53S)     | 416,966                    | 451,466        | 539,210        | 413,885     | 551,847     | 483,500                            | 68,347                | 55,710                |
| NON-OPERATIONAL COSTS                   |                            |                |                |             |             |                                    |                       |                       |
| 571002 - INTERGOVERNMENTAL-SW FEES      | 728                        | 728            | 0              | 728         | 728         | 0                                  | 728                   | 0                     |
| TOTAL NON-OPERATIONAL COSTS             | 728                        | 728            | 0              | 728         | 728         | 0                                  | 728                   | 0                     |
| TOTAL                                   | 2,695,138                  | 2,889,270      | 3,100,556      | 2,388,984   | 3,032,019   | 3,185,403                          | (153,384)             | (84,847)              |

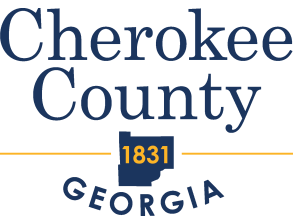


2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1545 - TAX COMMISSIONER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 7,926                      | 7,134          | 7,398          | 6,800       | 7,398       | 7,495                              | (97)                  | (97)                  |
| 522110 - DISPOSAL                          | 1,320                      | 1,201          | 1,165          | 968         | 1,291       | 1,165                              | 126                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 53,679                     | 45,181         | 43,396         | 36,163      | 48,218      | 47,379                             | 839                   | (3,983)               |
| 522140 - LAWN CARE                         | 9,555                      | 9,776          | 10,074         | 6,124       | 8,165       | 10,074                             | (1,909)               | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 0                          | 157            | 300            | 535         | 713         | 950                                | (237)                 | (650)                 |
| 522218 - PEST CONTROL                      | 430                        | 600            | 408            | 320         | 427         | 408                                | 19                    | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 22,738                     | 26,296         | 23,768         | 29,862      | 29,862      | 26,966                             | 2,896                 | (3,198)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 61,413                     | 67,386         | 64,260         | 64,187      | 85,582      | 85,133                             | 449                   | (20,873)              |
| 531210 - WATER/SEWER                       | 2,942                      | 2,793          | 3,050          | 2,965       | 3,953       | 3,650                              | 303                   | (600)                 |
| 531230 - ELECTRICITY                       | 41,945                     | 35,860         | 36,300         | 26,383      | 35,177      | 36,300                             | (1,123)               | 0                     |
| 531520 - NATURAL GAS                       | 2,101                      | 1,628          | 1,750          | 1,367       | 1,823       | 1,750                              | 73                    | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 204,048                    | 198,013        | 191,869        | 175,674     | 222,609     | 221,270                            | 1,339                 | (29,401)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 204,048                    | 198,013        | 191,869        | 175,674     | 222,609     | 221,270                            | 1,339                 | (29,401)              |
| <b>TOTAL EXPENDITURES</b>                  | 2,899,186                  | 3,087,283      | 3,292,425      | 2,564,657   | 3,254,628   | 3,406,673                          | (152,045)             | (114,248)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 2,899,186                  | 3,087,283      | 3,292,425      | 2,564,657   | 3,254,628   | 3,406,673                          | (152,045)             | (114,248)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1546 - TAX COMMISSIONER TAVT 1% FEES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| <b>TAX COMMISSIONER TAVT 1% FEES</b>       |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 33,434                            | 4,998          | 12,000         | 1,047       | 1,395       | 2,000                              | (605)                      | 10,000                |
| 522200 - REPAIRS AND MAINTENANCE           | 11,988                            | 5,002          | 10,000         | 3,738       | 4,984       | 50,000                             | (45,016)                   | (40,000)              |
| 523500 - TRAVEL                            | 0                                 | 0              | 0              | 0           | 0           | 13,000                             | (13,000)                   | (13,000)              |
| 523700 - EDUCATION AND TRAINING            | 0                                 | 0              | 0              | 0           | 0           | 10,000                             | (10,000)                   | (10,000)              |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 3,354                             | 3,307          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531700 - OTHER SUPPLIES                    | 26,040                            | 25,747         | 50,000         | 3,210       | 4,280       | 25,000                             | (20,720)                   | 25,000                |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 74,816                            | 39,054         | 72,000         | 7,995       | 10,659      | 100,000                            | (89,341)                   | (28,000)              |
| <b>TOTAL</b>                               | 74,816                            | 39,054         | 72,000         | 7,995       | 10,659      | 100,000                            | (89,341)                   | (28,000)              |
| <b>TOTAL EXPENDITURES</b>                  | 74,816                            | 39,054         | 72,000         | 7,995       | 10,659      | 100,000                            | (89,341)                   | (28,000)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 74,816                            | 39,054         | 72,000         | 7,995       | 10,659      | 100,000                            | (89,341)                   | (28,000)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1550 - TAX ASSESSOR  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| TAX ASSESSOR                            |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,723,390                  | 1,823,164      | 1,937,534      | 1,506,861   | 1,892,676   | 1,920,057                          | (27,381)              | 17,477                |
| 511115 - PERFECT ATTENDANCE             | 6,723                      | 7,861          | 0              | 7,661       | 7,661       | 0                                  | 7,661                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 21,130                     | 30,648         | 33,750         | 16,400      | 20,599      | 33,750                             | (13,151)              | 0                     |
| 511300 - OVERTIME                       | 2,874                      | 11,629         | 8,240          | 208         | 262         | 8,120                              | (7,858)               | 120                   |
| TOTAL COMPENSATION                      | 1,754,117                  | 1,873,302      | 1,979,524      | 1,531,130   | 1,921,197   | 1,961,927                          | (40,730)              | 17,597                |
| 512101 - GROUP INSURANCE - HEALTH       | 526,177                    | 641,479        | 537,866        | 490,024     | 615,489     | 595,205                            | 20,284                | (57,339)              |
| 512102 - GROUP INSURANCE - LIFE         | 1,711                      | 1,713          | 1,910          | 1,559       | 1,958       | 1,681                              | 277                   | 229                   |
| 512103 - GROUP INSURANCE - DENTAL       | 10,664                     | 10,773         | 11,221         | 11,450      | 14,382      | 15,897                             | (1,515)               | (4,676)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 3,591                      | 3,892          | 3,960          | 2,853       | 3,584       | 3,423                              | 161                   | 537                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 907                        | 917            | 927            | 761         | 955         | 955                                | 0                     | (28)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 292                        | 297            | 300            | 247         | 310         | 310                                | 0                     | (10)                  |
| 512402 - RETIREMENT CONTRIBUTION/401A   | 14,037                     | 14,525         | 0              | 11,868      | 14,907      | 0                                  | 14,907                | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 247,000                    | 278,213        | 340,511        | 228,753     | 287,322     | 337,430                            | (50,108)              | 3,081                 |
| TOTAL BENEFITS                          | 804,377                    | 951,810        | 896,695        | 747,515     | 938,908     | 954,901                            | (15,993)              | (58,206)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 101,501                    | 108,187        | 122,731        | 88,429      | 111,071     | 121,639                            | (10,568)              | 1,092                 |
| 512300 - MEDICARE                       | 23,738                     | 25,302         | 28,703         | 20,681      | 25,976      | 28,448                             | (2,472)               | 255                   |
| TOTAL PAYROLL TAXES                     | 125,239                    | 133,488        | 151,434        | 109,110     | 137,047     | 150,087                            | (13,040)              | 1,347                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 2,683,733                  | 2,958,600      | 3,027,653      | 2,387,755   | 2,997,152   | 3,066,915                          | (69,763)              | (39,262)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 288,507                    | 340,627        | 288,729        | 387,387     | 516,516     | 288,729                            | 227,787               | 0                     |
| 521214 - PROF SVCS - LEGAL              | 29,478                     | 63,909         | 40,000         | 31,434      | 41,913      | 40,000                             | 1,913                 | 0                     |
| 521300 - TECHNICAL                      | 5,900                      | 4,500          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522118 - DISPOSAL-SHREDDING             | 0                          | 160            | 600            | 120         | 160         | 600                                | (440)                 | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 3,612                      | 3,118          | 3,000          | 1,819       | 2,425       | 3,100                              | (675)                 | (100)                 |
| 523201 - CELL PHONE                     | 7,972                      | 11,743         | 8,865          | 14,538      | 19,384      | 10,865                             | 8,519                 | (2,000)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1550 - TAX ASSESSOR  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523250 - POSTAGE                        | 66,145                     | 89,965         | 68,500         | 85,228      | 113,637     | 68,500                             | 45,137                | 0                     |
| 523400 - PRINTING AND BINDING           | 22,756                     | 12,549         | 29,750         | 18,241      | 24,322      | 29,750                             | (5,428)               | 0                     |
| 523500 - TRAVEL                         | 42,964                     | 54,298         | 81,245         | 51,846      | 69,127      | 71,105                             | (1,978)               | 10,140                |
| 523600 - DUES AND FEES                  | 4,071                      | 4,890          | 4,990          | 4,973       | 6,631       | 5,590                              | 1,041                 | (600)                 |
| 523700 - EDUCATION AND TRAINING         | 6,735                      | 19,925         | 17,500         | 14,278      | 19,038      | 18,300                             | 738                   | (800)                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 28,187                     | 19,841         | 20,600         | 9,615       | 12,820      | 20,600                             | (7,780)               | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 9,424       | 12,566      | 0                                  | 12,566                | 0                     |
| 531270 - GASOLINE                       | 24,121                     | 25,826         | 20,000         | 22,821      | 30,428      | 24,000                             | 6,428                 | (4,000)               |
| 531300 - FOOD                           | 166                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 2,323                      | 1,617          | 2,000          | 1,654       | 2,206       | 2,895                              | (689)                 | (895)                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 2,571                      | 181,963        | 214,780        | 167,124     | 222,832     | 9,438                              | 213,394               | 205,342               |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 4,500       | 6,000       | 137,400                            | (131,400)             | (137,400)             |
| 531700 - OTHER SUPPLIES                 | 3,905                      | 1,678          | 2,500          | 2,270       | 3,027       | 2,500                              | 527                   | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 539,412                    | 836,610        | 803,059        | 827,273     | 1,103,031   | 733,372                            | 369,659               | 69,687                |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542200 - VEHICLES                       | 0                          | 62,716         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542501 - OTHER CAPITAL ITEMS            | 0                          | 0              | 0              | 34,101      | 45,467      | 164,273                            | (118,806)             | (164,273)             |
| TOTAL CAPITAL (54S)                     | 0                          | 62,716         | 0              | 34,101      | 45,467      | 164,273                            | (118,806)             | (164,273)             |
| DEBT SERVICE                            |                            |                |                |             |             |                                    |                       |                       |
| 581200 - CAPITAL LEASE PRINCIPAL        | 11,759                     | 5,105          | 0              | 0           | 0           | 59,599                             | (59,599)              | (59,599)              |
| 582200 - CAPITAL LEASE INTEREST         | 623                        | 136            | 0              | 0           | 0           | 68                                 | (68)                  | (68)                  |
| TOTAL DEBT SERVICE                      | 12,383                     | 5,241          | 0              | 0           | 0           | 59,667                             | (59,667)              | (59,667)              |
| TOTAL                                   | 3,235,527                  | 3,863,166      | 3,830,712      | 3,249,129   | 4,145,650   | 4,024,227                          | 121,423               | (193,515)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1550 - TAX ASSESSOR  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 9,227                      | 8,288          | 8,631          | 7,912       | 8,631       | 8,744                              | (113)                 | (113)                 |
| 522110 - DISPOSAL                          | 792                        | 792            | 792            | 660         | 880         | 792                                | 88                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 37,335                     | 37,602         | 36,116         | 30,097      | 40,129      | 39,432                             | 697                   | (3,316)               |
| 522140 - LAWN CARE                         | 3,735                      | 4,075          | 5,683          | 3,750       | 5,000       | 5,683                              | (683)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 47,949                     | 79,540         | 20,000         | 19,476      | 25,968      | 30,000                             | (4,032)               | (10,000)              |
| 522218 - PEST CONTROL                      | 215                        | 300            | 240            | 160         | 213         | 240                                | (27)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 38,273                     | 44,262         | 51,274         | 50,265      | 51,274      | 49,095                             | 2,179                 | 2,179                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 24,470                     | 25,206         | 25,300         | 20,285      | 27,047      | 27,329                             | (282)                 | (2,029)               |
| 531210 - WATER/SEWER                       | 2,021                      | 1,828          | 1,850          | 1,569       | 2,091       | 1,850                              | 241                   | 0                     |
| 531230 - ELECTRICITY                       | 20,443                     | 21,972         | 22,100         | 12,354      | 16,472      | 22,100                             | (5,628)               | 0                     |
| 531520 - NATURAL GAS                       | 2,828                      | 3,089          | 3,200          | 2,370       | 3,161       | 3,200                              | (39)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 187,288                    | 226,954        | 175,186        | 148,898     | 180,866     | 188,465                            | (7,599)               | (13,279)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 187,288                    | 226,954        | 175,186        | 148,898     | 180,866     | 188,465                            | (7,599)               | (13,279)              |
| <b>TOTAL EXPENDITURES</b>                  | 3,422,815                  | 4,090,120      | 4,005,898      | 3,398,027   | 4,326,515   | 4,212,692                          | 113,823               | (206,794)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 3,422,815                  | 4,090,120      | 4,005,898      | 3,398,027   | 4,326,515   | 4,212,692                          | 113,823               | (206,794)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1570 - COMMUNICATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>COMMUNICATIONS</b>                      |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 231,432                           | 260,272        | 279,670        | 219,493        | 275,692        | 286,680                            | (10,988)                   | (7,010)               |
| 511115 - PERFECT ATTENDANCE                | 2,060                             | 2,143          | 0              | 2,320          | 2,320          | 0                                  | 2,320                      | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>233,492</b>                    | <b>262,414</b> | <b>279,670</b> | <b>221,813</b> | <b>278,012</b> | <b>286,680</b>                     | <b>(8,668)</b>             | <b>(7,010)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 58,962                            | 59,362         | 49,370         | 49,757         | 62,497         | 60,756                             | 1,741                      | (11,386)              |
| 512102 - GROUP INSURANCE - LIFE            | 237                               | 261            | 279            | 230            | 288            | 266                                | 22                         | 13                    |
| 512103 - GROUP INSURANCE - DENTAL          | 1,264                             | 1,442          | 1,437          | 1,656          | 2,081          | 2,325                              | (244)                      | (888)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 506                               | 580            | 583            | 374            | 470            | 427                                | 43                         | 156                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 74                                | 85             | 84             | 67             | 84             | 84                                 | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 22                                | 27             | 27             | 22             | 27             | 27                                 | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 38,805                            | 45,922         | 48,943         | 38,817         | 48,756         | 50,168                             | (1,412)                    | (1,225)               |
| <b>TOTAL BENEFITS</b>                      | <b>99,869</b>                     | <b>107,680</b> | <b>100,723</b> | <b>90,923</b>  | <b>114,203</b> | <b>114,053</b>                     | <b>150</b>                 | <b>(13,330)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 13,480                            | 15,128         | 17,339         | 12,867         | 16,161         | 17,774                             | (1,613)                    | (435)                 |
| 512300 - MEDICARE                          | 3,153                             | 3,538          | 4,055          | 3,009          | 3,780          | 4,156                              | (376)                      | (101)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>16,632</b>                     | <b>18,666</b>  | <b>21,394</b>  | <b>15,876</b>  | <b>19,941</b>  | <b>21,930</b>                      | <b>(1,989)</b>             | <b>(536)</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>349,994</b>                    | <b>388,760</b> | <b>401,787</b> | <b>328,612</b> | <b>412,156</b> | <b>422,663</b>                     | <b>(10,507)</b>            | <b>(20,876)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1570 - COMMUNICATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 6,010                             | 5,860          | 7,000          | 5,760       | 7,680       | 7,000                              | 680                        | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 75                                | 127            | 200            | 74          | 99          | 200                                | (101)                      | 0                     |
| 523201 - CELL PHONE                        | 1,921                             | 1,646          | 1,700          | 1,648       | 2,198       | 1,700                              | 498                        | 0                     |
| 523250 - POSTAGE                           | 0                                 | 186            | 0              | 11          | 15          | 100                                | (85)                       | (100)                 |
| 523300 - ADVERTISING                       | 14,125                            | 22,292         | 23,000         | 6,137       | 8,183       | 14,000                             | (5,817)                    | 9,000                 |
| 523400 - PRINTING AND BINDING              | 2,029                             | 3,580          | 3,000          | 3,561       | 4,749       | 4,500                              | 249                        | (1,500)               |
| 523500 - TRAVEL                            | 2,702                             | 2,845          | 4,200          | 854         | 1,138       | 2,200                              | (1,062)                    | 2,000                 |
| 523600 - DUES AND FEES                     | 2,870                             | 2,255          | 2,235          | 1,875       | 2,500       | 2,175                              | 325                        | 60                    |
| 523700 - EDUCATION AND TRAINING            | 4,010                             | 2,300          | 3,550          | 1,518       | 2,024       | 1,668                              | 356                        | 1,882                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 8,727                             | 1,184          | 4,000          | 7,329       | 9,772       | 2,000                              | 7,772                      | 2,000                 |
| 531300 - FOOD                              | 549                               | 1,599          | 1,200          | 268         | 357         | 1,200                              | (843)                      | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 26,215                            | 20,713         | 18,873         | 18,354      | 24,472      | 0                                  | 24,472                     | 18,873                |
| 531670 - SOFTWARE                          | 0                                 | 0              | 0              | 0           | 0           | 20,226                             | (20,226)                   | (20,226)              |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 69,232                            | 64,588         | 68,958         | 47,389      | 63,185      | 56,969                             | 6,216                      | 11,989                |
| <b>TOTAL</b>                               | 419,226                           | 453,347        | 470,745        | 376,001     | 475,341     | 479,632                            | (4,291)                    | (8,887)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1570 - COMMUNICATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 559                        | 502            | 740            | 480         | 740         | 749                                | (9)                   | (9)                   |
| 522110 - DISPOSAL                          | 73                         | 73             | 74             | 61          | 81          | 74                                 | 7                     | 0                     |
| 522130 - CUSTODIAL SERVICES                | 3,940                      | 3,968          | 3,964          | 3,303       | 4,404       | 4,328                              | 76                    | (364)                 |
| 522140 - LAWN CARE                         | 384                        | 430            | 436            | 259         | 345         | 436                                | (91)                  | 0                     |
| 522218 - PEST CONTROL                      | 10                         | 28             | 22             | 15          | 20          | 22                                 | (2)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 1,460                      | 1,689          | 2,237          | 1,918       | 2,237       | 2,592                              | (355)                 | (355)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 926                        | 953            | 960            | 759         | 1,012       | 1,238                              | (226)                 | (278)                 |
| 531210 - WATER/SEWER                       | 632                        | 355            | 621            | 329         | 439         | 621                                | (182)                 | 0                     |
| 531230 - ELECTRICITY                       | 4,091                      | 4,048          | 3,772          | 2,807       | 3,743       | 3,772                              | (29)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 12,075                     | 12,046         | 12,826         | 9,930       | 13,021      | 13,832                             | (811)                 | (1,006)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 12,075                     | 12,046         | 12,826         | 9,930       | 13,021      | 13,832                             | (811)                 | (1,006)               |
| <b>TOTAL EXPENDITURES</b>                  | 431,302                    | 465,393        | 483,571        | 385,931     | 488,362     | 493,464                            | (5,102)               | (9,893)               |
| <b>TOTAL FUND REDUCTIONS</b>               | 431,302                    | 465,393        | 483,571        | 385,931     | 488,362     | 493,464                            | (5,102)               | (9,893)               |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1595 - GENERAL ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| <b>GENERAL ADMINISTRATION</b>              |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 0                                 | 0              | 0              | 525         | 659         | 0                                  | 659                        | 0                     |
| <b>TOTAL COMPENSATION</b>                  | 0                                 | 0              | 0              | 525         | 659         | 0                                  | 659                        | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 0                                 | 0              | 0              | 92          | 115         | 0                                  | 115                        | 0                     |
| <b>TOTAL BENEFITS</b>                      | 0                                 | 0              | 0              | 92          | 115         | 0                                  | 115                        | 0                     |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 0                                 | 0              | 0              | 33          | 41          | 0                                  | 41                         | 0                     |
| 512300 - MEDICARE                          | 0                                 | 0              | 0              | 8           | 10          | 0                                  | 10                         | 0                     |
| <b>TOTAL PAYROLL TAXES</b>                 | 0                                 | 0              | 0              | 40          | 50          | 0                                  | 50                         | 0                     |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 0                                 | 0              | 0              | 657         | 825         | 0                                  | 825                        | 0                     |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 37,677                            | 52,670         | 68,400         | 48,627      | 64,836      | 73,400                             | (8,564)                    | (5,000)               |
| 523250 - POSTAGE                           | 0                                 | 0              | 0              | 73          | 98          | 0                                  | 98                         | 0                     |
| 523300 - ADVERTISING                       | 0                                 | 0              | 1,500          | 0           | 0           | 1,500                              | (1,500)                    | 0                     |
| 523601 - DUES ARC, GMA, ACCG               | 33,909                            | 35,737         | 36,000         | 37,636      | 50,182      | 38,000                             | 12,182                     | (2,000)               |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 71,586                            | 88,408         | 105,900        | 86,337      | 115,116     | 112,900                            | 2,216                      | (7,000)               |
| <b>NON-OPERATIONAL COSTS</b>               |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES        | 3,891                             | 8,620          | 5,000          | 25,204      | 25,204      | 9,000                              | 16,204                     | (4,000)               |
| <b>TOTAL NON-OPERATIONAL COSTS</b>         | 3,891                             | 8,620          | 5,000          | 25,204      | 25,204      | 9,000                              | 16,204                     | (4,000)               |
| <b>TOTAL</b>                               | 75,477                            | 97,028         | 110,900        | 112,198     | 141,145     | 121,900                            | 19,245                     | (11,000)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1595 - GENERAL ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 522130 - CUSTODIAL SERVICES                | 27,385                     | 27,580         | 26,490         | 22,075      | 29,433      | 0                                  | 29,433                | 26,490                |
| 522140 - LAWN CARE                         | 0                          | 0              | 3,779          | 0           | 0           | 0                                  | 0                     | 3,779                 |
| 522218 - PEST CONTROL                      | 325                        | 1,125          | 900            | 600         | 800         | 480                                | 320                   | 420                   |
| 531210 - WATER/SEWER                       | 1,920                      | 1,916          | 2,600          | 4,314       | 5,753       | 3,200                              | 2,553                 | (600)                 |
| 531230 - ELECTRICITY                       | 15,523                     | 5,235          | 13,000         | 17,343      | 23,124      | 0                                  | 23,124                | 13,000                |
| 531520 - NATURAL GAS                       | 1,674                      | 1,485          | 3,600          | 887         | 1,183       | 0                                  | 1,183                 | 3,600                 |
| <b>TOTAL ALLOCATED COSTS</b>               | 46,827                     | 37,341         | 50,369         | 45,220      | 60,293      | 3,680                              | 56,613                | 46,689                |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 46,827                     | 37,341         | 50,369         | 45,220      | 60,293      | 3,680                              | 56,613                | 46,689                |
| <b>TOTAL EXPENDITURES</b>                  | 122,303                    | 134,369        | 161,269        | 157,417     | 201,438     | 125,580                            | 75,858                | 35,689                |
| <b>TOTAL FUND REDUCTIONS</b>               | 122,303                    | 134,369        | 161,269        | 157,417     | 201,438     | 125,580                            | 75,858                | 35,689                |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3700 - CORONER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>CORONER</b>                             |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 133,491                           | 181,351        | 188,750        | 188,828        | 237,176        | 205,020                            | 32,156                     | (16,270)              |
| 511115 - PERFECT ATTENDANCE                | 555                               | 577            | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 97,491                            | 94,226         | 48,950         | 43,344         | 54,441         | 98,675                             | (44,234)                   | (49,725)              |
| 511300 - OVERTIME                          | 3,435                             | 138            | 0              | 131            | 164            | 0                                  | 164                        | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>234,971</b>                    | <b>276,291</b> | <b>237,700</b> | <b>232,303</b> | <b>291,781</b> | <b>303,695</b>                     | <b>(11,914)</b>            | <b>(65,995)</b>       |
| 512101 - GROUP INSURANCE - HEALTH          | 28,474                            | 43,541         | 45,965         | 49,547         | 62,234         | 42,515                             | 19,719                     | 3,450                 |
| 512102 - GROUP INSURANCE - LIFE            | 118                               | 131            | 216            | 149            | 187            | 132                                | 55                         | 84                    |
| 512103 - GROUP INSURANCE - DENTAL          | 683                               | 815            | 931            | 1,115          | 1,400          | 1,106                              | 294                        | (175)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 219                               | 336            | 436            | 281            | 352            | 239                                | 113                        | 197                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 57                                | 64             | 84             | 64             | 80             | 56                                 | 24                         | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 18                                | 21             | 27             | 21             | 26             | 18                                 | 8                          | 9                     |
| 512403 - DEFINED BENEFIT PLAN              | 22,729                            | 31,753         | 33,058         | 33,049         | 41,510         | 31,503                             | 10,007                     | 1,555                 |
| <b>TOTAL BENEFITS</b>                      | <b>52,299</b>                     | <b>76,662</b>  | <b>80,717</b>  | <b>84,225</b>  | <b>105,790</b> | <b>75,569</b>                      | <b>30,221</b>              | <b>5,148</b>          |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 14,130                            | 16,499         | 14,738         | 13,743         | 17,262         | 18,829                             | (1,567)                    | (4,091)               |
| 512300 - MEDICARE                          | 3,305                             | 3,859          | 3,446          | 3,214          | 4,037          | 4,404                              | (367)                      | (958)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>17,434</b>                     | <b>20,357</b>  | <b>18,184</b>  | <b>16,958</b>  | <b>21,299</b>  | <b>23,233</b>                      | <b>(1,934)</b>             | <b>(5,049)</b>        |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>304,705</b>                    | <b>373,311</b> | <b>336,601</b> | <b>333,485</b> | <b>418,870</b> | <b>402,497</b>                     | <b>16,373</b>              | <b>(65,896)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3700 - CORONER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 4,340                             | 6,140          | 6,000          | 10,923      | 14,564      | 18,000                             | (3,436)                    | (12,000)              |
| 521213 - INDIGENT BURIAL                   | 9,750                             | 8,250          | 10,000         | 9,750       | 13,000      | 10,000                             | 3,000                      | 0                     |
| 521214 - PROF SVCS - LEGAL                 | 3,688                             | 0              | 0              | 1,097       | 1,462       | 0                                  | 1,462                      | 0                     |
| 522200 - REPAIRS AND MAINTENANCE           | 1,129                             | 934            | 2,000          | 955         | 1,273       | 2,000                              | (727)                      | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 0                                 | 0              | 2,400          | 0           | 0           | 0                                  | 0                          | 2,400                 |
| 523201 - CELL PHONE                        | 6,087                             | 5,904          | 3,000          | 3,123       | 4,163       | 5,400                              | (1,237)                    | (2,400)               |
| 523400 - PRINTING AND BINDING              | 0                                 | 0              | 0              | 0           | 0           | 3,000                              | (3,000)                    | (3,000)               |
| 523500 - TRAVEL                            | 7,931                             | 7,355          | 10,000         | 8,914       | 11,886      | 10,000                             | 1,886                      | 0                     |
| 523600 - DUES AND FEES                     | 3,867                             | 3,697          | 5,000          | 1,668       | 2,224       | 5,000                              | (2,776)                    | 0                     |
| 523700 - EDUCATION AND TRAINING            | 6,978                             | 3,830          | 10,000         | 2,265       | 3,020       | 10,000                             | (6,980)                    | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 21,964                            | 13,232         | 12,000         | 5,557       | 7,409       | 12,000                             | (4,591)                    | 0                     |
| 531102 - GENERAL SUPPLIES/MEDICAL          | 1,389                             | 15,564         | 14,000         | 1,901       | 2,534       | 14,000                             | (11,466)                   | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES               | 0                                 | 0              | 0              | 818         | 1,091       | 0                                  | 1,091                      | 0                     |
| 531270 - GASOLINE                          | 10,108                            | 9,893          | 10,000         | 5,525       | 7,367       | 10,000                             | (2,633)                    | 0                     |
| 531300 - FOOD                              | 1,728                             | 248            | 1,000          | 95          | 127         | 1,000                              | (873)                      | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 2,822                             | 4,295          | 16,000         | 718         | 957         | 8,000                              | (7,043)                    | 8,000                 |
| 531670 - SOFTWARE                          | 0                                 | 0              | 0              | 5,426       | 7,235       | 5,000                              | 2,235                      | (5,000)               |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 81,781                            | 79,342         | 101,400        | 58,734      | 78,313      | 113,400                            | (35,087)                   | (12,000)              |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                   | 0                                 | 26,270         | 0              | 11,854      | 15,805      | 0                                  | 15,805                     | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                                 | 26,270         | 0              | 11,854      | 15,805      | 0                                  | 15,805                     | 0                     |
| <b>DEBT SERVICE</b>                        |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL           | 46,585                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 582200 - CAPITAL LEASE INTEREST            | 3,775                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL DEBT SERVICE</b>                  | 50,360                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL</b>                               | 436,846                           | 478,922        | 438,001        | 404,074     | 512,988     | 515,897                            | (2,909)                    | (77,896)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3700 - CORONER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

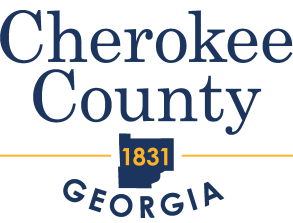
|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 622                        | 606            | 493            | 543         | 543         | 749                                | (206)                 | (256)                 |
| 512701 - WORKERS COMP CLAIMS               | 0                          | 2,594          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522110 - DISPOSAL                          | 209                        | 182            | 184            | 152         | 202         | 184                                | 18                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 6,323                      | 6,512          | 6,255          | 5,213       | 6,950       | 6,829                              | 121                   | (574)                 |
| 522140 - LAWN CARE                         | 303                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 16,029                     | 10,512         | 12,000         | 5,362       | 7,150       | 20,000                             | (12,850)              | (8,000)               |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 1,922                      | 0              | 0              | 9,531       | 12,708      | 0                                  | 12,708                | 0                     |
| 522218 - PEST CONTROL                      | 101                        | 375            | 300            | 200         | 267         | 300                                | (33)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 9,177                      | 10,613         | 8,485          | 12,053      | 12,053      | 7,830                              | 4,223                 | 655                   |
| 523110 - INSURANCE DEDUCTIBLES             | 2,608                      | 6,233          | 0              | 2,056       | 2,741       | 0                                  | 2,741                 | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,175                      | 1,875          | 2,400          | 3,228       | 4,304       | 5,160                              | (856)                 | (2,760)               |
| 531210 - WATER/SEWER                       | 1,036                      | 129            | 598            | 107         | 142         | 598                                | (456)                 | 0                     |
| 531230 - ELECTRICITY                       | 6,438                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531520 - NATURAL GAS                       | 300                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 47,242                     | 39,633         | 30,715         | 38,444      | 47,060      | 41,650                             | 5,410                 | (10,935)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 47,242                     | 39,633         | 30,715         | 38,444      | 47,060      | 41,650                             | 5,410                 | (10,935)              |
| <b>TOTAL EXPENDITURES</b>                  | 484,088                    | 518,555        | 468,716        | 442,517     | 560,048     | 557,547                            | 2,501                 | (88,831)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 484,088                    | 518,555        | 468,716        | 442,517     | 560,048     | 557,547                            | 2,501                 | (88,831)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1321 - GENERAL SERVICES AGENCY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>GENERAL SERVICES AGENCY</b>             |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 260,163                           | 151,202        | 163,090        | 129,514        | 162,675        | 165,536                            | (2,861)                    | (2,446)               |
| 511115 - PERFECT ATTENDANCE                | 2,009                             | 0              | 0              | 1,740          | 1,740          | 0                                  | 1,740                      | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>262,173</b>                    | <b>151,202</b> | <b>163,090</b> | <b>131,254</b> | <b>164,415</b> | <b>165,536</b>                     | <b>(1,121)</b>             | <b>(2,446)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 10,610                            | 11,863         | 9,866          | 9,941          | 12,486         | 12,137                             | 349                        | (2,271)               |
| 512102 - GROUP INSURANCE - LIFE            | 104                               | 157            | 163            | 136            | 171            | 157                                | 14                         | 6                     |
| 512103 - GROUP INSURANCE - DENTAL          | 152                               | 230            | 229            | 241            | 303            | 331                                | (28)                       | (102)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 181                               | 275            | 274            | 145            | 182            | 148                                | 34                         | 126                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 19                                | 28             | 28             | 22             | 28             | 28                                 | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 6                                 | 9              | 9              | 7              | 9              | 9                                  | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 29,941                            | 26,460         | 28,540         | 22,969         | 28,850         | 28,969                             | (119)                      | (429)                 |
| <b>TOTAL BENEFITS</b>                      | <b>41,012</b>                     | <b>39,023</b>  | <b>39,109</b>  | <b>33,463</b>  | <b>42,030</b>  | <b>41,779</b>                      | <b>251</b>                 | <b>(2,670)</b>        |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 8,010                             | 9,245          | 10,112         | 7,988          | 10,033         | 10,264                             | (231)                      | (152)                 |
| 512300 - MEDICARE                          | 3,786                             | 2,162          | 2,365          | 1,868          | 2,346          | 2,400                              | (54)                       | (35)                  |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>11,796</b>                     | <b>11,407</b>  | <b>12,477</b>  | <b>9,856</b>   | <b>12,379</b>  | <b>12,664</b>                      | <b>(285)</b>               | <b>(187)</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>314,981</b>                    | <b>201,631</b> | <b>214,676</b> | <b>174,573</b> | <b>218,824</b> | <b>219,979</b>                     | <b>(1,155)</b>             | <b>(5,303)</b>        |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1321 - GENERAL SERVICES AGENCY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 0              | 47          | 63          | 0                                  | 63                         | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 75                                | 127            | 150            | 74          | 99          | 150                                | (51)                       | 0                     |
| 523201 - CELL PHONE                        | 678                               | 1,290          | 600            | 1,327       | 1,769       | 600                                | 1,169                      | 0                     |
| 523250 - POSTAGE                           | 0                                 | 0              | 100            | 0           | 0           | 100                                | (100)                      | 0                     |
| 523400 - PRINTING AND BINDING              | 0                                 | 0              | 500            | 0           | 0           | 250                                | (250)                      | 250                   |
| 523500 - TRAVEL                            | 667                               | 10             | 3,000          | 642         | 856         | 0                                  | 856                        | 3,000                 |
| 523600 - DUES AND FEES                     | 530                               | 2,030          | 1,852          | 1,750       | 2,333       | 1,935                              | 398                        | (83)                  |
| 523700 - EDUCATION AND TRAINING            | 502                               | 0              | 1,000          | 0           | 0           | 500                                | (500)                      | 500                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 274                               | 161            | 500            | 312         | 416         | 1,000                              | (584)                      | (500)                 |
| 531150 - AUTOMOTIVE SUPPLIES               | 0                                 | 0              | 0              | 13          | 18          | 800                                | (782)                      | (800)                 |
| 531270 - GASOLINE                          | 1,826                             | 2,978          | 2,500          | 3,882       | 5,175       | 2,500                              | 2,675                      | 0                     |
| 531300 - FOOD                              | 405                               | 1,220          | 4,000          | 412         | 549         | 2,500                              | (1,951)                    | 1,500                 |
| 531600 - SMALL EQUIPMENT                   | 0                                 | 89             | 250            | 0           | 0           | 200                                | (200)                      | 50                    |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT     | 61                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 2,638                             | 2,426          | 1,900          | 36          | 48          | 0                                  | 48                         | 1,900                 |
| 531700 - OTHER SUPPLIES                    | 0                                 | 0              | 1,000          | 31          | 41          | 1,000                              | (959)                      | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 7,655                             | 10,331         | 17,352         | 8,526       | 11,368      | 11,535                             | (167)                      | 5,817                 |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                          | 39,405                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | 39,405                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL</b>                               | 362,041                           | 211,962        | 232,028        | 183,098     | 230,192     | 231,514                            | (1,322)                    | 514                   |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1321 - GENERAL SERVICES AGENCY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 280                        | 251            | 247            | 240         | 247         | 250                                | (3)                   | (3)                   |
| 522110 - DISPOSAL                          | 32                         | 32             | 32             | 26          | 35          | 32                                 | 3                     | 0                     |
| 522130 - CUSTODIAL SERVICES                | 1,713                      | 1,725          | 1,723          | 1,436       | 1,914       | 1,882                              | 32                    | (159)                 |
| 522140 - LAWN CARE                         | 167                        | 187            | 190            | 113         | 150         | 190                                | (40)                  | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 229                        | 175            | 1,500          | 555         | 740         | 700                                | 40                    | 800                   |
| 522218 - PEST CONTROL                      | 4                          | 12             | 10             | 6           | 9           | 10                                 | (1)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 1,570                      | 1,809          | 2,144          | 3,707       | 3,707       | 2,959                              | 748                   | (815)                 |
| 523110 - INSURANCE DEDUCTIBLES             | 0                          | 0              | 0              | 2,145       | 2,860       | 0                                  | 2,860                 | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 493                        | 507            | 600            | 405         | 540         | 739                                | (199)                 | (139)                 |
| 531210 - WATER/SEWER                       | 275                        | 154            | 270            | 143         | 191         | 270                                | (79)                  | 0                     |
| 531230 - ELECTRICITY                       | 2,049                      | 1,760          | 1,640          | 1,220       | 1,627       | 1,640                              | (13)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 6,812                      | 6,612          | 8,356          | 9,996       | 12,020      | 8,672                              | 3,348                 | (316)                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 6,812                      | 6,612          | 8,356          | 9,996       | 12,020      | 8,672                              | 3,348                 | (316)                 |
| <b>TOTAL EXPENDITURES</b>                  | 368,852                    | 218,574        | 240,384        | 193,095     | 242,212     | 240,186                            | 2,026                 | 198                   |
| <b>TOTAL FUND REDUCTIONS</b>               | 368,852                    | 218,574        | 240,384        | 193,095     | 242,212     | 240,186                            | 2,026                 | 198                   |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1322 - CAPITAL PROJECTS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

GENERAL FUND (100)  
CAPITAL PROJECTS  
EXPENDITURES

PERSONNEL (ALL 51S EXCEPT WC)

511100 - REGULAR EMPLOYEES

511200 - PART TIME/TEMP EMPLOYEES

TOTAL COMPENSATION

512101 - GROUP INSURANCE - HEALTH

512102 - GROUP INSURANCE - LIFE

512103 - GROUP INSURANCE - DENTAL

512104 - GROUP INSURANCE-LONG TERM DIS

512105 - GROUP INSURANCE-SHORT TERM DIS

512106 - EMPLOYEE ASSISTANCE PROGRAM

512403 - DEFINED BENEFIT PLAN

TOTAL BENEFITS

512200 - SOCIAL SECURITY (FICA) CONT

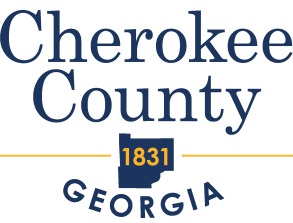
512300 - MEDICARE

TOTAL PAYROLL TAXES

TOTAL PERSONNEL (ALL 51S EXCEPT WC)

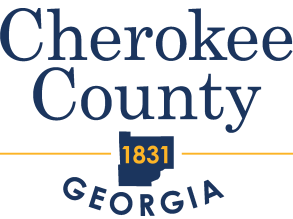
| YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
| 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
|                            |                |                |             |             |                                    |                       |                       |
| 0                          | 48,654         | 0              | 26,516      | 33,306      | 24,045                             | 9,261                 | (24,045)              |
| 2,412                      | 28,086         | 0              | 1,259       | 1,582       | 0                                  | 1,582                 | 0                     |
| 2,412                      | 76,740         | 0              | 27,776      | 34,887      | 24,045                             | 10,842                | (24,045)              |
| 0                          | 9,955          | 0              | 5,279       | 6,631       | 5,008                              | 1,623                 | (5,008)               |
| 0                          | 45             | 0              | 28          | 35          | 29                                 | 6                     | (29)                  |
| 0                          | 171            | 0              | 137         | 173         | 1,094                              | (921)                 | (1,094)               |
| 0                          | 94             | 0              | 34          | 43          | 46                                 | (3)                   | (46)                  |
| 0                          | 10             | 0              | 6           | 8           | 6                                  | 2                     | (6)                   |
| 0                          | 3              | 0              | 2           | 2           | 2                                  | 0                     | (2)                   |
| 0                          | 8,514          | 0              | 4,640       | 5,828       | 3,153                              | 2,675                 | (3,153)               |
| 0                          | 18,793         | 0              | 10,127      | 12,720      | 9,338                              | 3,382                 | (9,338)               |
| 150                        | 4,543          | 0              | 1,625       | 2,041       | 4,208                              | (2,167)               | (4,208)               |
| 35                         | 1,062          | 0              | 380         | 477         | 1,491                              | (1,014)               | (1,491)               |
| 185                        | 5,606          | 0              | 2,005       | 2,518       | 5,699                              | (3,181)               | (5,699)               |
| 2,597                      | 101,138        | 0              | 39,907      | 50,125      | 39,082                             | 11,043                | (39,082)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1322 - CAPITAL PROJECTS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 36                                | 36             | 0              | 35          | 47          | 0                                  | 47                         | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 0                                 | 0              | 150            | 0           | 0           | 150                                | (150)                      | 0                     |
| 523201 - CELL PHONE                        | 289                               | 0              | 1,200          | 0           | 0           | 2,400                              | (2,400)                    | (1,200)               |
| 523250 - POSTAGE                           | 0                                 | 0              | 100            | 12          | 16          | 100                                | (84)                       | 0                     |
| 523400 - PRINTING AND BINDING              | 0                                 | 0              | 500            | 0           | 0           | 500                                | (500)                      | 0                     |
| 523500 - TRAVEL                            | 0                                 | 0              | 2,500          | 0           | 0           | 0                                  | 0                          | 2,500                 |
| 523600 - DUES AND FEES                     | 37                                | 0              | 1,312          | 927         | 1,236       | 2,750                              | (1,514)                    | (1,438)               |
| 523700 - EDUCATION AND TRAINING            | 0                                 | 0              | 3,000          | 0           | 0           | 1,000                              | (1,000)                    | 2,000                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 13                                | 0              | 1,000          | 0           | 0           | 1,000                              | (1,000)                    | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES               | 0                                 | 0              | 0              | 777         | 1,036       | 2,000                              | (964)                      | (2,000)               |
| 531270 - GASOLINE                          | 3,580                             | 698            | 5,000          | 2,286       | 3,048       | 6,000                              | (2,952)                    | (1,000)               |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 0                                 | 5,296          | 2,400          | 3,596       | 4,794       | 2,000                              | 2,794                      | 400                   |
| 531670 - SOFTWARE                          | 0                                 | 0              | 0              | 0           | 0           | 5,000                              | (5,000)                    | (5,000)               |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 3,955                             | 6,029          | 17,162         | 7,632       | 10,176      | 22,900                             | (12,724)                   | (5,738)               |
| <b>TOTAL</b>                               | 6,551                             | 107,167        | 17,162         | 47,539      | 60,301      | 61,982                             | (1,681)                    | (44,820)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1322 - CAPITAL PROJECTS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <u>NON DEPARTMENT MANAGED COSTS</u> |                                   |                |                |             |             |                                    |                            |                       |
| ALLOCATED COSTS                     |                                   |                |                |             |             |                                    |                            |                       |
| 522202 - VEHICLE MAINTENANCE        | 3,297                             | 205            | 3,000          | 1,218       | 1,623       | 3,000                              | (1,377)                    | 0                     |
| TOTAL ALLOCATED COSTS               | 3,297                             | 205            | 3,000          | 1,218       | 1,623       | 3,000                              | (1,377)                    | 0                     |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 3,297                             | 205            | 3,000          | 1,218       | 1,623       | 3,000                              | (1,377)                    | 0                     |
| TOTAL EXPENDITURES                  | 9,848                             | 107,372        | 20,162         | 48,757      | 61,924      | 64,982                             | (3,058)                    | (44,820)              |
| TOTAL FUND REDUCTIONS               | 9,848                             | 107,372        | 20,162         | 48,757      | 61,924      | 64,982                             | (3,058)                    | (44,820)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1535 - INFORMATION TECHNOLOGY SYSTEMS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| INFORMATION TECHNOLOGY SYSTEMS          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,874,400                  | 2,009,541      | 2,128,775      | 1,648,202   | 2,070,206   | 2,174,671                          | (104,465)             | (45,896)              |
| 511115 - PERFECT ATTENDANCE             | 5,583                      | 4,837          | 0              | 5,750       | 5,750       | 0                                  | 5,750                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 0                          | 0              | 22,495         | 0           | 0           | 0                                  | 0                     | 22,495                |
| 511300 - OVERTIME                       | 1,824                      | 168            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL COMPENSATION                      | 1,881,806                  | 2,014,546      | 2,151,270      | 1,653,952   | 2,075,956   | 2,174,671                          | (98,715)              | (23,401)              |
| 512101 - GROUP INSURANCE - HEALTH       | 337,582                    | 395,058        | 330,614        | 372,175     | 467,466     | 464,472                            | 2,994                 | (133,858)             |
| 512102 - GROUP INSURANCE - LIFE         | 1,853                      | 1,850          | 2,060          | 1,691       | 2,124       | 2,024                              | 100                   | 36                    |
| 512103 - GROUP INSURANCE - DENTAL       | 7,037                      | 7,103          | 7,182          | 7,829       | 9,833       | 11,188                             | (1,355)               | (4,006)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 3,994                      | 4,229          | 4,274          | 2,760       | 3,466       | 3,261                              | 205                   | 1,013                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 597                        | 605            | 603            | 498         | 626         | 646                                | (20)                  | (43)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 193                        | 196            | 195            | 162         | 203         | 209                                | (6)                   | (14)                  |
| 512403 - DEFINED BENEFIT PLAN           | 289,336                    | 327,548        | 372,536        | 268,533     | 337,288     | 380,567                            | (43,279)              | (8,031)               |
| TOTAL BENEFITS                          | 640,591                    | 736,589        | 717,464        | 653,647     | 821,006     | 862,367                            | (41,361)              | (144,903)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 111,764                    | 119,118        | 133,379        | 97,172      | 122,052     | 134,830                            | (12,778)              | (1,451)               |
| 512300 - MEDICARE                       | 26,138                     | 27,858         | 31,193         | 22,726      | 28,544      | 31,533                             | (2,989)               | (340)                 |
| TOTAL PAYROLL TAXES                     | 137,902                    | 146,976        | 164,572        | 119,898     | 150,597     | 166,363                            | (15,766)              | (1,791)               |
| 512600 - UNEMPLOYMENT INSURANCE         | 120                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 120                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 2,660,420                  | 2,898,111      | 3,033,306      | 2,427,498   | 3,047,559   | 3,203,401                          | (155,842)             | (170,095)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 330,132                    | 286,138        | 334,630        | 315,368     | 420,491     | 0                                  | 420,491               | 334,630               |
| 522200 - REPAIRS AND MAINTENANCE        | 0                          | 7,300          | 7,500          | 7,300       | 9,733       | 13,000                             | (3,267)               | (5,500)               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 203                        | 338            | 500            | 197         | 263         | 500                                | (237)                 | 0                     |
| 523201 - CELL PHONE                     | 13,498                     | 13,155         | 13,162         | 10,025      | 13,367      | 12,000                             | 1,367                 | 1,162                 |
| 523202 - COMMUNICATIONS - NON ALLOCATED | 205,727                    | 261,882        | 275,765        | 269,394     | 359,192     | 0                                  | 359,192               | 275,765               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1535 - INFORMATION TECHNOLOGY SYSTEMS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523250 - POSTAGE                        | 0                                 | 73             | 100            | 0           | 0           | 50                                 | (50)                       | 50                    |
| 523300 - ADVERTISING                    | 0                                 | 0              | 150            | 0           | 0           | 0                                  | 0                          | 150                   |
| 523500 - TRAVEL                         | 1,493                             | 1,903          | 3,000          | 241         | 322         | 500                                | (178)                      | 2,500                 |
| 523600 - DUES AND FEES                  | 0                                 | 22             | 0              | 0           | 0           | 10,000                             | (10,000)                   | (10,000)              |
| 523700 - EDUCATION AND TRAINING         | 179                               | 14,286         | 19,500         | 15,268      | 20,357      | 5,000                              | 15,357                     | 14,500                |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 6,833                             | 5,772          | 5,000          | 5,767       | 7,690       | 5,000                              | 2,690                      | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 878         | 1,171       | 0                                  | 1,171                      | 0                     |
| 531270 - GASOLINE                       | 1,258                             | 453            | 1,050          | 735         | 979         | 1,000                              | (21)                       | 50                    |
| 531300 - FOOD                           | 2,375                             | 3,507          | 4,000          | 2,883       | 3,844       | 2,000                              | 1,844                      | 2,000                 |
| 531600 - SMALL EQUIPMENT                | 2,359                             | 86,892         | 5,000          | 449         | 598         | 5,000                              | (4,402)                    | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 1,230,500                         | 661,630        | 1,305,526      | 436,747     | 582,329     | 20,000                             | 562,329                    | 1,285,526             |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 0           | 0           | 952,738                            | (952,738)                  | (952,738)             |
| 531690 - NETWORKING OPERATIONS          | 0                                 | 0              | 0              | 0           | 0           | 264,300                            | (264,300)                  | (264,300)             |
| TOTAL OPERATING COSTS (52S AND 53S)     | 1,794,557                         | 1,343,351      | 1,974,883      | 1,065,252   | 1,420,336   | 1,291,088                          | 129,248                    | 683,795               |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                       | 0                                 | 40,105         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542400 - COMPUTERS                      | 94,990                            | 0              | 0              | 5,055       | 6,740       | 0                                  | 6,740                      | 0                     |
| 542500 - OTHER EQUIPMENT                | 0                                 | 24,617         | 161,000        | 174,641     | 232,855     | 0                                  | 232,855                    | 161,000               |
| 542501 - OTHER CAPITAL ITEMS            | 1,553,356                         | 208,225        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL CAPITAL (54S)                     | 1,648,346                         | 272,947        | 161,000        | 179,696     | 239,595     | 0                                  | 239,595                    | 161,000               |
| DEBT SERVICE                            |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL        | 540,424                           | 637,944        | 0              | 626,282     | 626,282     | 751,464                            | (125,182)                  | (751,464)             |
| 582200 - CAPITAL LEASE INTEREST         | 14,768                            | 47,954         | 0              | 29,131      | 29,131      | 0                                  | 29,131                     | 0                     |
| TOTAL DEBT SERVICE                      | 555,192                           | 685,898        | 0              | 655,413     | 655,413     | 751,464                            | (96,051)                   | (751,464)             |
| TOTAL                                   | 6,658,515                         | 5,200,307      | 5,169,189      | 4,327,858   | 5,362,902   | 5,245,953                          | 116,949                    | (76,764)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1535 - INFORMATION TECHNOLOGY SYSTEMS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 5,109                      | 4,610          | 5,364          | 4,386       | 5,364       | 5,496                              | (132)                 | (132)                 |
| 522110 - DISPOSAL                          | 272                        | 272            | 275            | 227         | 303         | 275                                | 28                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 14,730                     | 14,835         | 14,821         | 12,351      | 16,468      | 16,181                             | 287                   | (1,360)               |
| 522140 - LAWN CARE                         | 1,435                      | 1,609          | 1,632          | 968         | 1,290       | 1,632                              | (342)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 935                        | 4,278          | 2,600          | 1,658       | 2,210       | 2,600                              | (390)                 | 0                     |
| 522218 - PEST CONTROL                      | 34                         | 103            | 83             | 55          | 73          | 83                                 | (10)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 16,922                     | 19,570         | 20,414         | 22,224      | 22,224      | 23,197                             | (973)                 | (2,783)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 6,169                      | 6,429          | 5,520          | 4,713       | 6,285       | 6,962                              | (677)                 | (1,442)               |
| 531210 - WATER/SEWER                       | 2,364                      | 1,328          | 2,322          | 1,230       | 1,640       | 2,322                              | (682)                 | 0                     |
| 531230 - ELECTRICITY                       | 16,084                     | 15,137         | 14,104         | 10,496      | 13,994      | 14,104                             | (110)                 | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 64,055                     | 68,171         | 67,135         | 58,307      | 69,851      | 72,852                             | (3,001)               | (5,717)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 64,055                     | 68,171         | 67,135         | 58,307      | 69,851      | 72,852                             | (3,001)               | (5,717)               |
| <b>TOTAL EXPENDITURES</b>                  | 6,722,569                  | 5,268,478      | 5,236,324      | 4,386,165   | 5,432,753   | 5,318,805                          | 113,948               | (82,481)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 6,722,569                  | 5,268,478      | 5,236,324      | 4,386,165   | 5,432,753   | 5,318,805                          | 113,948               | (82,481)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1536 - GEOGRAPHICAL INFORMATION SYSTE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| GEOGRAPHICAL INFORMATION SYSTE          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 207,737                    | 214,937        | 220,679        | 175,521     | 220,461     | 246,387                            | (25,926)              | (25,708)              |
| 511115 - PERFECT ATTENDANCE             | 973                        | 1,012          | 0              | 1,052       | 1,052       | 0                                  | 1,052                 | 0                     |
| TOTAL COMPENSATION                      | 208,710                    | 215,949        | 220,679        | 176,573     | 221,513     | 246,387                            | (24,874)              | (25,708)              |
| 512101 - GROUP INSURANCE - HEALTH       | 42,733                     | 47,615         | 39,600         | 39,911      | 50,130      | 48,736                             | 1,394                 | (9,136)               |
| 512102 - GROUP INSURANCE - LIFE         | 217                        | 217            | 125            | 186         | 233         | 213                                | 20                    | (88)                  |
| 512103 - GROUP INSURANCE - DENTAL       | 686                        | 633            | 631            | 801         | 1,006       | 1,148                              | (142)                 | (517)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 469                        | 486            | 489            | 342         | 430         | 407                                | 23                    | 82                    |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 85                         | 85             | 84             | 67          | 84          | 84                                 | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 28                         | 27             | 27             | 22          | 27          | 18                                 | 9                     | 9                     |
| 512403 - DEFINED BENEFIT PLAN           | 34,606                     | 37,791         | 38,619         | 30,900      | 38,812      | 43,118                             | (4,306)               | (4,499)               |
| TOTAL BENEFITS                          | 78,824                     | 86,854         | 79,575         | 72,229      | 90,722      | 93,724                             | (3,002)               | (14,149)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 12,285                     | 12,710         | 13,683         | 10,378      | 13,035      | 15,276                             | (2,241)               | (1,593)               |
| 512300 - MEDICARE                       | 2,873                      | 2,973          | 3,199          | 2,427       | 3,048       | 3,572                              | (524)                 | (373)                 |
| TOTAL PAYROLL TAXES                     | 15,158                     | 15,683         | 16,882         | 12,805      | 16,083      | 18,848                             | (2,765)               | (1,966)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 302,692                    | 318,486        | 317,136        | 261,607     | 328,319     | 358,959                            | (30,640)              | (41,823)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1536 - GEOGRAPHICAL INFORMATION SYSTE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 46,000                            | 41,952         | 56,500         | 8,613       | 11,484      | 1,500                              | 9,984                      | 55,000                |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 1,500          | 424         | 566         | 1,500                              | (934)                      | 0                     |
| 523201 - CELL PHONE                        | 531                               | 560            | 600            | 425         | 566         | 600                                | (34)                       | 0                     |
| 523250 - POSTAGE                           | 0                                 | 0              | 50             | 0           | 0           | 50                                 | (50)                       | 0                     |
| 523500 - TRAVEL                            | 4,880                             | 0              | 6,240          | 0           | 0           | 7,740                              | (7,740)                    | (1,500)               |
| 523600 - DUES AND FEES                     | 0                                 | 0              | 120            | 0           | 0           | 0                                  | 0                          | 120                   |
| 523700 - EDUCATION AND TRAINING            | 1,920                             | 4,040          | 8,000          | 2,130       | 2,840       | 8,000                              | (5,160)                    | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 987                               | 948            | 2,500          | 832         | 1,110       | 2,500                              | (1,390)                    | 0                     |
| 531300 - FOOD                              | 100                               | 0              | 1,000          | 124         | 165         | 1,000                              | (835)                      | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 45,135                            | 56,975         | 58,500         | 62,532      | 83,376      | 0                                  | 83,376                     | 58,500                |
| 531670 - SOFTWARE                          | 0                                 | 0              | 0              | 0           | 0           | 63,820                             | (63,820)                   | (63,820)              |
| 531712 - UNIFORMS                          | 0                                 | 508            | 750            | 188         | 251         | 1,000                              | (749)                      | (250)                 |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 99,553                            | 104,984        | 135,760        | 75,268      | 100,357     | 87,710                             | 12,647                     | 48,050                |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 542400 - COMPUTERS                         | 0                                 | 0              | 5,130          | 0           | 0           | 6,917                              | (6,917)                    | (1,787)               |
| 542500 - OTHER EQUIPMENT                   | 0                                 | 0              | 0              | 4,650       | 6,200       | 0                                  | 6,200                      | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                                 | 0              | 5,130          | 4,650       | 6,200       | 6,917                              | (717)                      | (1,787)               |
| <b>TOTAL</b>                               | 402,245                           | 423,470        | 458,026        | 341,524     | 434,875     | 453,586                            | (18,711)                   | 4,440                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1536 - GEOGRAPHICAL INFORMATION SYSTE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 839                        | 753            | 740            | 719         | 740         | 749                                | (9)                   | (9)                   |
| 522110 - DISPOSAL                          | 120                        | 120            | 122            | 100         | 134         | 122                                | 12                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 6,509                      | 6,555          | 6,549          | 5,458       | 7,277       | 7,150                              | 127                   | (601)                 |
| 522140 - LAWN CARE                         | 634                        | 711            | 721            | 428         | 570         | 721                                | (151)                 | 0                     |
| 522218 - PEST CONTROL                      | 17                         | 46             | 35             | 24          | 32          | 35                                 | (3)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 3,032                      | 2,533          | 2,237          | 2,877       | 2,877       | 2,592                              | 285                   | (355)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 1,435                      | 1,476          | 1,440          | 1,178       | 1,570       | 1,797                              | (227)                 | (357)                 |
| 531210 - WATER/SEWER                       | 1,044                      | 587            | 1,026          | 544         | 725         | 1,026                              | (301)                 | 0                     |
| 531230 - ELECTRICITY                       | 7,048                      | 6,688          | 6,232          | 4,638       | 6,183       | 6,232                              | (49)                  | 0                     |
| TOTAL ALLOCATED COSTS                      | 20,678                     | 19,470         | 19,102         | 15,965      | 20,108      | 20,424                             | (316)                 | (1,322)               |
| TOTAL NON DEPARTMENT MANAGED COSTS         | 20,678                     | 19,470         | 19,102         | 15,965      | 20,108      | 20,424                             | (316)                 | (1,322)               |
| TOTAL EXPENDITURES                         | 422,923                    | 442,939        | 477,128        | 357,489     | 454,984     | 474,010                            | (19,026)              | 3,118                 |
| TOTAL FUND REDUCTIONS                      | 422,923                    | 442,939        | 477,128        | 357,489     | 454,984     | 474,010                            | (19,026)              | 3,118                 |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1565 - FACILITIES MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| FACILITIES MANAGEMENT                   |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,571,194                  | 1,676,680      | 1,733,040      | 1,349,027   | 1,694,430   | 1,745,736                          | (51,306)              | (12,696)              |
| 511104 - SALARY CONTINGENCY             | 0                          | 0              | 10,300         | 0           | 0           | 10,455                             | (10,455)              | (155)                 |
| 511115 - PERFECT ATTENDANCE             | 10,442                     | 12,561         | 0              | 12,943      | 12,943      | 0                                  | 12,943                | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 1,840                      | 8,112          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 0                          | 0              | 0              | 20,658      | 25,947      | 54,561                             | (28,614)              | (54,561)              |
| 511300 - OVERTIME                       | 56,110                     | 58,572         | 57,921         | 42,160      | 52,954      | 58,790                             | (5,836)               | (869)                 |
| TOTAL COMPENSATION                      | 1,639,585                  | 1,755,926      | 1,801,261      | 1,424,788   | 1,786,275   | 1,869,542                          | (83,267)              | (68,281)              |
| 512101 - GROUP INSURANCE - HEALTH       | 481,967                    | 537,307        | 439,248        | 440,364     | 553,114     | 592,039                            | (38,925)              | (152,791)             |
| 512102 - GROUP INSURANCE - LIFE         | 1,627                      | 1,632          | 1,779          | 1,334       | 1,675       | 1,648                              | 27                    | 131                   |
| 512103 - GROUP INSURANCE - DENTAL       | 8,374                      | 8,586          | 8,286          | 9,382       | 11,784      | 13,599                             | (1,815)               | (5,313)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 3,420                      | 3,730          | 3,703          | 2,533       | 3,182       | 3,312                              | (130)                 | 391                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 862                        | 868            | 840            | 656         | 825         | 870                                | (45)                  | (30)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 277                        | 281            | 270            | 213         | 267         | 282                                | (15)                  | (12)                  |
| 512403 - DEFINED BENEFIT PLAN           | 271,885                    | 307,272        | 315,221        | 245,727     | 308,643     | 315,820                            | (7,177)               | (599)                 |
| TOTAL BENEFITS                          | 768,411                    | 859,677        | 769,347        | 700,208     | 879,488     | 927,570                            | (48,082)              | (158,223)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 95,368                     | 101,938        | 111,678        | 82,706      | 103,883     | 115,265                            | (11,382)              | (3,587)               |
| 512300 - MEDICARE                       | 22,304                     | 23,840         | 26,118         | 19,343      | 24,295      | 26,958                             | (2,663)               | (840)                 |
| TOTAL PAYROLL TAXES                     | 117,672                    | 125,778        | 137,796        | 102,049     | 128,178     | 142,223                            | (14,045)              | (4,427)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 2,525,668                  | 2,741,381      | 2,708,404      | 2,227,045   | 2,793,941   | 2,939,335                          | (145,394)             | (230,931)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 82,680                     | 75,761         | 73,590         | 40,572      | 54,096      | 73,590                             | (19,494)              | 0                     |
| 521300 - TECHNICAL                      | 13,132                     | 12,196         | 39,744         | 9,083       | 12,111      | 28,000                             | (15,889)              | 11,744                |
| 522145 - LANDSCAPE MAINTENANCE          | 7,125                      | 0              | 5,000          | 29          | 39          | 0                                  | 39                    | 5,000                 |
| 522200 - REPAIRS AND MAINTENANCE        | 146,166                    | 142,711        | 140,492        | 58,475      | 77,967      | 140,492                            | (62,525)              | 0                     |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 89,842                     | 104,727        | 124,771        | 81,262      | 108,349     | 133,210                            | (24,861)              | (8,439)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1565 - FACILITIES MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 1,739                      | 1,610          | 3,000          | 1,925       | 2,567       | 3,000                              | (433)                 | 0                     |
| 523201 - CELL PHONE                     | 19,853                     | 16,348         | 16,000         | 12,230      | 16,306      | 16,000                             | 306                   | 0                     |
| 523400 - PRINTING AND BINDING           | 0                          | 572            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523600 - DUES AND FEES                  | 0                          | 340            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523700 - EDUCATION AND TRAINING         | 0                          | 70             | 4,000          | 0           | 0           | 0                                  | 0                     | 4,000                 |
| 523900 - OTHER PURCHASED SERVICES       | 0                          | 0              | 0              | 4,197       | 5,596       | 0                                  | 5,596                 | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 125,228                    | 115,052        | 125,000        | 69,201      | 92,268      | 125,000                            | (32,732)              | 0                     |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 71,353                     | 51,103         | 70,000         | 54,311      | 72,415      | 70,000                             | 2,415                 | 0                     |
| 531130 - GEN SUPPLIES/OPERATIONAL SUPPL | 36,959                     | 40,642         | 40,000         | 19,742      | 26,323      | 40,000                             | (13,677)              | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 1,607       | 2,143       | 0                                  | 2,143                 | 0                     |
| 531270 - GASOLINE                       | 55,032                     | 50,454         | 46,000         | 40,776      | 54,368      | 46,000                             | 8,368                 | 0                     |
| 531300 - FOOD                           | 2,989                      | 1,474          | 3,500          | 4,035       | 5,380       | 0                                  | 5,380                 | 3,500                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 4,710                      | 593            | 9,780          | 0           | 0           | 11,266                             | (11,266)              | (1,486)               |
| 531700 - OTHER SUPPLIES                 | 15,788                     | 7,425          | 17,000         | 13,591      | 18,121      | 17,000                             | 1,121                 | 0                     |
| 531712 - UNIFORMS                       | 15,856                     | 2,187          | 8,000          | 7,664       | 10,218      | 8,000                              | 2,218                 | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 688,453                    | 623,265        | 725,877        | 418,701     | 558,267     | 711,558                            | (153,291)             | 14,319                |
| DEBT SERVICE                            |                            |                |                |             |             |                                    |                       |                       |
| 581200 - CAPITAL LEASE PRINCIPAL        | 16,503                     | 17,886         | 19,689         | 14,582      | 19,689      | 20,220                             | (531)                 | (531)                 |
| 582200 - CAPITAL LEASE INTEREST         | 5,774                      | 4,391          | 2,588          | 3,982       | 3,982       | 2,057                              | 1,925                 | 531                   |
| TOTAL DEBT SERVICE                      | 22,277                     | 22,277         | 22,277         | 18,564      | 23,671      | 22,277                             | 1,394                 | 0                     |
| TOTAL                                   | 3,236,399                  | 3,386,922      | 3,456,558      | 2,664,310   | 3,375,879   | 3,673,170                          | (297,291)             | (216,612)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1565 - FACILITIES MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

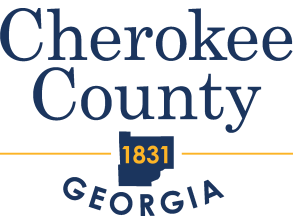
|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 6,857                      | 6,180            | 7,645            | 5,884            | 7,645            | 7,745                              | (100)                 | (100)                 |
| 512701 - WORKERS COMP CLAIMS               | 0                          | 303              | 0                | 466              | 621              | 20,000                             | (19,379)              | (20,000)              |
| 522110 - DISPOSAL                          | 100                        | 100              | 103              | 83               | 111              | 103                                | 8                     | 0                     |
| 522140 - LAWN CARE                         | 6,064                      | 4,618            | 369              | 238              | 318              | 369                                | (51)                  | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 24,788                     | 23,009           | 26,000           | 59,025           | 78,700           | 26,000                             | 52,700                | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 15,010                     | 0                | 0                | 2,695            | 3,594            | 0                                  | 3,594                 | 0                     |
| 522218 - PEST CONTROL                      | 190                        | 39               | 31               | 21               | 27               | 31                                 | (4)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 31,697                     | 36,657           | 59,482           | 112,516          | 112,516          | 54,671                             | 57,845                | 4,811                 |
| 523110 - INSURANCE DEDUCTIBLES             | 0                          | 3,776            | 0                | 3,023            | 4,031            | 0                                  | 4,031                 | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 7,344                      | 7,541            | 7,310            | 5,915            | 7,887            | 8,307                              | (420)                 | (997)                 |
| 531210 - WATER/SEWER                       | 170                        | 122              | 183              | 104              | 139              | 183                                | (44)                  | 0                     |
| 531230 - ELECTRICITY                       | 2,097                      | 2,007            | 1,619            | 1,304            | 1,738            | 1,619                              | 119                   | 0                     |
| 531520 - NATURAL GAS                       | 242                        | 287              | 335              | 220              | 294              | 335                                | (41)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>94,559</b>              | <b>84,638</b>    | <b>103,077</b>   | <b>191,495</b>   | <b>217,621</b>   | <b>119,363</b>                     | <b>98,258</b>         | <b>(16,286)</b>       |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>94,559</b>              | <b>84,638</b>    | <b>103,077</b>   | <b>191,495</b>   | <b>217,621</b>   | <b>119,363</b>                     | <b>98,258</b>         | <b>(16,286)</b>       |
| <b>TOTAL EXPENDITURES</b>                  | <b>3,330,958</b>           | <b>3,471,560</b> | <b>3,559,635</b> | <b>2,855,805</b> | <b>3,593,500</b> | <b>3,792,533</b>                   | <b>(199,033)</b>      | <b>(232,898)</b>      |
|                                            |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>3,330,958</b>           | <b>3,471,560</b> | <b>3,559,635</b> | <b>2,855,805</b> | <b>3,593,500</b> | <b>3,792,533</b>                   | <b>(199,033)</b>      | <b>(232,898)</b>      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1510 - BUDGETING & FINANCIAL SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| BUDGETING & FINANCIAL SERVICES          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 761,328                    | 841,075        | 874,488        | 723,168     | 908,326     | 919,297                            | (10,971)              | (44,809)              |
| 511115 - PERFECT ATTENDANCE             | 4,987                      | 3,676          | 0              | 2,948       | 2,948       | 0                                  | 2,948                 | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 0                          | 6,294          | 0              | 665         | 836         | 0                                  | 836                   | 0                     |
| 511300 - OVERTIME                       | 0                          | 0              | 0              | 198         | 248         | 0                                  | 248                   | 0                     |
| TOTAL COMPENSATION                      | 766,316                    | 851,045        | 874,488        | 726,978     | 912,358     | 919,297                            | (6,939)               | (44,809)              |
| 512101 - GROUP INSURANCE - HEALTH       | 132,430                    | 173,812        | 143,017        | 125,734     | 157,926     | 170,383                            | (12,457)              | (27,366)              |
| 512102 - GROUP INSURANCE - LIFE         | 786                        | 801            | 863            | 666         | 837         | 659                                | 178                   | 204                   |
| 512103 - GROUP INSURANCE - DENTAL       | 2,675                      | 3,006          | 3,114          | 3,142       | 3,947       | 4,654                              | (707)                 | (1,540)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,638                      | 1,745          | 0              | 1,039       | 1,305       | 1,199                              | 106                   | (1,199)               |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 260                        | 270            | 265            | 204         | 256         | 284                                | (28)                  | (19)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 85                         | 87             | 100            | 66          | 83          | 100                                | (17)                  | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 127,060                    | 148,903        | 153,035        | 126,489     | 158,875     | 160,876                            | (2,001)               | (7,841)               |
| TOTAL BENEFITS                          | 264,933                    | 328,624        | 300,394        | 257,340     | 323,229     | 338,155                            | (14,926)              | (37,761)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 45,506                     | 50,231         | 54,218         | 42,391      | 53,245      | 56,996                             | (3,751)               | (2,778)               |
| 512300 - MEDICARE                       | 10,642                     | 11,748         | 12,680         | 10,067      | 12,645      | 13,330                             | (685)                 | (650)                 |
| TOTAL PAYROLL TAXES                     | 56,148                     | 61,979         | 66,898         | 52,458      | 65,890      | 70,326                             | (4,436)               | (3,428)               |
| 512600 - UNEMPLOYMENT INSURANCE         | 3,094                      | 1,267          | 0              | 3,285       | 4,126       | 0                                  | 4,126                 | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 3,094                      | 1,267          | 0              | 3,285       | 4,126       | 0                                  | 4,126                 | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,090,491                  | 1,242,914      | 1,241,780      | 1,040,062   | 1,305,603   | 1,327,778                          | (22,175)              | (85,998)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 88,098                     | 80,308         | 85,000         | 82,760      | 110,346     | 89,250                             | 21,096                | (4,250)               |
| 522200 - REPAIRS AND MAINTENANCE        | 0                          | 549            | 500            | 549         | 732         | 600                                | 132                   | (100)                 |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 0                          | 0              | 0              | 9,196       | 12,261      | 0                                  | 12,261                | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 579                        | 338            | 400            | 197         | 263         | 420                                | (157)                 | (20)                  |
| 523201 - CELL PHONE                     | 473                        | 503            | 500            | 512         | 683         | 504                                | 179                   | (4)                   |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1510 - BUDGETING & FINANCIAL SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523250 - POSTAGE                        | 9,100                             | 9,098          | 9,500          | 6,984       | 9,312       | 9,300                              | 12                         | 200                   |
| 523400 - PRINTING AND BINDING           | 612                               | 442            | 1,000          | 708         | 944         | 600                                | 344                        | 400                   |
| 523500 - TRAVEL                         | 3,397                             | 5,673          | 6,500          | 1,751       | 2,335       | 2,323                              | 12                         | 4,177                 |
| 523600 - DUES AND FEES                  | 1,925                             | 3,130          | 4,450          | 4,932       | 6,576       | 6,190                              | 386                        | (1,740)               |
| 523700 - EDUCATION AND TRAINING         | 3,442                             | 5,752          | 5,700          | 4,198       | 5,598       | 6,374                              | (776)                      | (674)                 |
| 523800 - LICENSES                       | 0                                 | 0              | 0              | 352         | 469         | 100                                | 369                        | (100)                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 16,968                            | 16,254         | 17,085         | 10,271      | 13,695      | 15,110                             | (1,415)                    | 1,975                 |
| 531300 - FOOD                           | 2,174                             | 1,716          | 3,000          | 1,698       | 2,264       | 3,238                              | (974)                      | (238)                 |
| 531600 - SMALL EQUIPMENT                | 0                                 | 38             | 2,500          | 0           | 0           | 500                                | (500)                      | 2,000                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 6,761                             | 110,048        | 121,000        | 112,005     | 149,340     | 4,000                              | 145,340                    | 117,000               |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 0           | 0           | 192,620                            | (192,620)                  | (192,620)             |
| TOTAL OPERATING COSTS (52S AND 53S)     | 133,528                           | 233,847        | 257,135        | 236,114     | 314,819     | 331,129                            | (16,310)                   | (73,994)              |
| TOTAL                                   | 1,224,019                         | 1,476,761      | 1,498,915      | 1,276,176   | 1,620,422   | 1,658,907                          | (38,485)                   | (159,992)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1510 - BUDGETING & FINANCIAL SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,679                      | 2,411          | 2,269          | 2,298       | 2,298       | 2,498                              | (200)                 | (229)                 |
| 522110 - DISPOSAL                          | 152                        | 152            | 154            | 127         | 169         | 154                                | 15                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 8,222                      | 8,280          | 8,272          | 6,893       | 9,191       | 9,031                              | 160                   | (759)                 |
| 522140 - LAWN CARE                         | 801                        | 898            | 911            | 540         | 720         | 911                                | (191)                 | 0                     |
| 522218 - PEST CONTROL                      | 21                         | 58             | 46             | 31          | 41          | 46                                 | (5)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 6,761                      | 7,819          | 6,860          | 8,879       | 8,879       | 8,640                              | 239                   | (1,780)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 4,608                      | 4,745          | 4,400          | 3,732       | 4,976       | 5,230                              | (254)                 | (830)                 |
| 531210 - WATER/SEWER                       | 1,319                      | 741            | 1,296          | 687         | 915         | 1,296                              | (381)                 | 0                     |
| 531230 - ELECTRICITY                       | 8,983                      | 8,448          | 7,872          | 5,858       | 7,811       | 7,872                              | (61)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 33,546                     | 33,552         | 32,080         | 29,045      | 35,001      | 35,678                             | (677)                 | (3,598)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 33,546                     | 33,552         | 32,080         | 29,045      | 35,001      | 35,678                             | (677)                 | (3,598)               |
| <b>TOTAL EXPENDITURES</b>                  | 1,257,565                  | 1,510,314      | 1,530,995      | 1,305,222   | 1,655,423   | 1,694,585                          | (39,162)              | (163,590)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,257,565                  | 1,510,314      | 1,530,995      | 1,305,222   | 1,655,423   | 1,694,585                          | (39,162)              | (163,590)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1517 - PURCHASING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

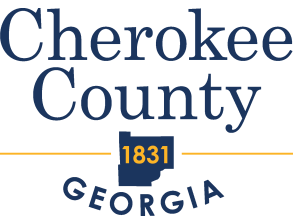
|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| PURCHASING                              |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 379,100                    | 343,926        | 375,387        | 240,903     | 302,583     | 260,470                            | 42,113                | 114,917               |
| 511115 - PERFECT ATTENDANCE             | 0                          | 2,709          | 0              | 819         | 819         | 0                                  | 819                   | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 43                         | 4,954          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL COMPENSATION                      | 379,144                    | 351,589        | 375,387        | 241,722     | 303,402     | 260,470                            | 42,932                | 114,917               |
| 512101 - GROUP INSURANCE - HEALTH       | 60,047                     | 73,813         | 58,162         | 41,109      | 51,635      | 36,326                             | 15,309                | 21,836                |
| 512102 - GROUP INSURANCE - LIFE         | 348                        | 335            | 315            | 224         | 281         | 188                                | 93                    | 127                   |
| 512103 - GROUP INSURANCE - DENTAL       | 1,360                      | 1,221          | 1,157          | 929         | 1,167       | 967                                | 200                   | 190                   |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 732                        | 713            | 717            | 411         | 517         | 395                                | 122                   | 322                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 133                        | 127            | 112            | 91          | 115         | 84                                 | 31                    | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 43                         | 41             | 36             | 30          | 37          | 27                                 | 10                    | 9                     |
| 512403 - DEFINED BENEFIT PLAN           | 62,512                     | 61,269         | 65,692         | 41,286      | 51,857      | 45,582                             | 6,275                 | 20,110                |
| TOTAL BENEFITS                          | 125,174                    | 137,518        | 126,191        | 84,080      | 105,608     | 83,569                             | 22,039                | 42,622                |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 22,758                     | 20,867         | 23,274         | 14,426      | 18,120      | 16,149                             | 1,971                 | 7,125                 |
| 512300 - MEDICARE                       | 5,323                      | 4,880          | 5,444          | 3,374       | 4,238       | 3,777                              | 461                   | 1,667                 |
| TOTAL PAYROLL TAXES                     | 28,081                     | 25,747         | 28,718         | 17,800      | 22,357      | 19,926                             | 2,431                 | 8,792                 |
| 512600 - UNEMPLOYMENT INSURANCE         | 0                          | 0              | 0              | 5,110       | 6,418       | 0                                  | 6,418                 | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 0                          | 0              | 0              | 5,110       | 6,418       | 0                                  | 6,418                 | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 532,399                    | 514,854        | 530,296        | 348,712     | 437,786     | 363,965                            | 73,821                | 166,331               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1517 - PURCHASING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 4,369                             | 29,895         | 48,838         | 6,333       | 8,444       | 10,216                             | (1,772)                    | 38,622                |
| 521300 - TECHNICAL                         | 24                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 203                               | 338            | 500            | 197         | 263         | 550                                | (287)                      | (50)                  |
| 523201 - CELL PHONE                        | 1,031                             | 979            | 500            | 299         | 398         | 504                                | (106)                      | (4)                   |
| 523250 - POSTAGE                           | 19                                | 19             | 300            | 18          | 24          | 300                                | (276)                      | 0                     |
| 523400 - PRINTING AND BINDING              | 88                                | 0              | 100            | 44          | 59          | 100                                | (41)                       | 0                     |
| 523500 - TRAVEL                            | 1,876                             | 725            | 6,968          | 558         | 744         | 2,657                              | (1,913)                    | 4,311                 |
| 523600 - DUES AND FEES                     | 1,265                             | 695            | 1,450          | 595         | 793         | 1,595                              | (802)                      | (145)                 |
| 523700 - EDUCATION AND TRAINING            | 999                               | 1,467          | 3,050          | 0           | 0           | 2,850                              | (2,850)                    | 200                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 2,466                             | 4,443          | 2,800          | 1,740       | 2,320       | 3,080                              | (760)                      | (280)                 |
| 531300 - FOOD                              | 251                               | 59             | 600            | 193         | 258         | 600                                | (342)                      | 0                     |
| 531600 - SMALL EQUIPMENT                   | 0                                 | 0              | 0              | 33          | 44          | 0                                  | 44                         | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 2,826                             | 392            | 5,000          | 3,213       | 4,284       | 0                                  | 4,284                      | 5,000                 |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 15,418                            | 39,013         | 70,106         | 13,223      | 17,631      | 22,452                             | (4,821)                    | 47,654                |
| <b>TOTAL</b>                               | 547,817                           | 553,867        | 600,402        | 361,935     | 455,416     | 386,417                            | 68,999                     | 213,985               |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1517 - PURCHASING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

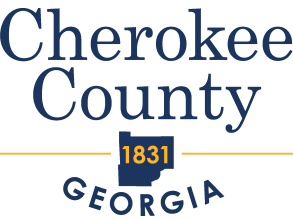
|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,167                      | 1,055          | 1,233          | 1,002       | 1,233       | 1,249                              | (16)                  | (16)                  |
| 522110 - DISPOSAL                          | 63                         | 63             | 64             | 53          | 70          | 64                                 | 6                     | 0                     |
| 522130 - CUSTODIAL SERVICES                | 3,426                      | 3,450          | 3,447          | 2,873       | 3,830       | 3,763                              | 67                    | (316)                 |
| 522140 - LAWN CARE                         | 334                        | 374            | 380            | 225         | 300         | 380                                | (80)                  | 0                     |
| 522218 - PEST CONTROL                      | 9                          | 24             | 20             | 13          | 17          | 20                                 | (3)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 2,921                      | 3,377          | 3,728          | 3,836       | 3,836       | 4,320                              | (484)                 | (592)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 1,876                      | 1,931          | 1,860          | 1,539       | 2,052       | 2,356                              | (304)                 | (496)                 |
| 531210 - WATER/SEWER                       | 550                        | 309            | 540            | 286         | 381         | 540                                | (159)                 | 0                     |
| 531230 - ELECTRICITY                       | 3,709                      | 3,520          | 3,280          | 2,441       | 3,254       | 3,280                              | (26)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 14,054                     | 14,104         | 14,552         | 12,267      | 14,974      | 15,972                             | (998)                 | (1,420)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 14,054                     | 14,104         | 14,552         | 12,267      | 14,974      | 15,972                             | (998)                 | (1,420)               |
| <b>TOTAL EXPENDITURES</b>                  | 561,871                    | 567,971        | 614,954        | 374,201     | 470,390     | 402,389                            | 68,001                | 212,565               |
| <b>TOTAL FUND REDUCTIONS</b>               | 561,871                    | 567,971        | 614,954        | 374,201     | 470,390     | 402,389                            | 68,001                | 212,565               |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1555 - RISK MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>RISK MANAGEMENT</b>                     |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 168,636                           | 178,619        | 183,070        | 149,014        | 187,167        | 192,982                            | (5,815)                    | (9,912)               |
| 511115 - PERFECT ATTENDANCE                | 1,200                             | 0              | 0              | 1,298          | 1,298          | 0                                  | 1,298                      | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>169,836</b>                    | <b>178,619</b> | <b>183,070</b> | <b>150,312</b> | <b>188,465</b> | <b>192,982</b>                     | <b>(4,517)</b>             | <b>(9,912)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 41,375                            | 46,478         | 38,655         | 38,657         | 48,555         | 47,019                             | 1,536                      | (8,364)               |
| 512102 - GROUP INSURANCE - LIFE            | 177                               | 180            | 193            | 156            | 196            | 179                                | 17                         | 14                    |
| 512103 - GROUP INSURANCE - DENTAL          | 805                               | 821            | 818            | 905            | 1,137          | 1,259                              | (122)                      | (441)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 379                               | 403            | 405            | 256            | 321            | 290                                | 31                         | 115                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 55                                | 56             | 56             | 45             | 56             | 56                                 | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 18                                | 18             | 18             | 15             | 18             | 18                                 | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 28,179                            | 31,258         | 32,037         | 26,305         | 33,040         | 33,772                             | (732)                      | (1,735)               |
| <b>TOTAL BENEFITS</b>                      | <b>70,988</b>                     | <b>79,215</b>  | <b>72,182</b>  | <b>66,339</b>  | <b>83,324</b>  | <b>82,593</b>                      | <b>731</b>                 | <b>(10,411)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 10,014                            | 10,511         | 11,351         | 8,838          | 11,101         | 11,965                             | (864)                      | (614)                 |
| 512300 - MEDICARE                          | 2,342                             | 2,458          | 2,654          | 2,067          | 2,596          | 2,798                              | (202)                      | (144)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>12,356</b>                     | <b>12,969</b>  | <b>14,005</b>  | <b>10,905</b>  | <b>13,698</b>  | <b>14,763</b>                      | <b>(1,065)</b>             | <b>(758)</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>253,181</b>                    | <b>270,803</b> | <b>269,257</b> | <b>227,556</b> | <b>285,487</b> | <b>290,338</b>                     | <b>(4,851)</b>             | <b>(21,081)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1555 - RISK MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 0                                 | 0              | 0              | 125         | 167         | 0                                  | 167                        | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 68                                | 113            | 300            | 66          | 88          | 300                                | (212)                      | 0                     |
| 523201 - CELL PHONE                        | 889                               | 934            | 1,128          | 804         | 1,072       | 1,128                              | (56)                       | 0                     |
| 523250 - POSTAGE                           | 30                                | 0              | 150            | 0           | 0           | 150                                | (150)                      | 0                     |
| 523400 - PRINTING AND BINDING              | 35                                | 238            | 125            | 0           | 0           | 125                                | (125)                      | 0                     |
| 523500 - TRAVEL                            | 1,952                             | 2,465          | 2,477          | 1,637       | 2,183       | 100                                | 2,083                      | 2,377                 |
| 523600 - DUES AND FEES                     | 1,313                             | 486            | 970            | 795         | 1,060       | 970                                | 90                         | 0                     |
| 523700 - EDUCATION AND TRAINING            | 4,171                             | 2,391          | 4,275          | 125         | 167         | 0                                  | 167                        | 4,275                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 1,333                             | 1,442          | 2,000          | 1,155       | 1,540       | 1,500                              | 40                         | 500                   |
| 531270 - GASOLINE                          | 136                               | 153            | 1,000          | 78          | 104         | 0                                  | 104                        | 1,000                 |
| 531300 - FOOD                              | 186                               | 36             | 500            | 0           | 0           | 500                                | (500)                      | 0                     |
| 531600 - SMALL EQUIPMENT                   | 66                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 40                                | 1,425          | 0              | 0           | 0           | 2,124                              | (2,124)                    | (2,124)               |
| 531700 - OTHER SUPPLIES                    | 0                                 | 15             | 300            | 0           | 0           | 300                                | (300)                      | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 10,220                            | 9,698          | 13,225         | 4,785       | 6,379       | 7,197                              | (818)                      | 6,028                 |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                          | 31,000                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | 31,000                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL</b>                               | 294,401                           | 280,500        | 282,482        | 232,341     | 291,866     | 297,535                            | (5,669)                    | (15,053)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1555 - RISK MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |                |                |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |                |                |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 328                               | 302            | 493            | 283            | 493            | 500                                | (7)                        | (7)                   |
| 522110 - DISPOSAL                          | 25                                | 25             | 26             | 21             | 28             | 26                                 | 2                          | 0                     |
| 522130 - CUSTODIAL SERVICES                | 1,370                             | 1,380          | 1,379          | 1,149          | 1,532          | 1,505                              | 27                         | (126)                 |
| 522140 - LAWN CARE                         | 133                               | 150            | 152            | 90             | 120            | 152                                | (32)                       | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 144                               | 122            | 1,000          | 553            | 737            | 0                                  | 737                        | 1,000                 |
| 522218 - PEST CONTROL                      | 7                                 | 10             | 8              | 5              | 7              | 8                                  | (1)                        | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 1,564                             | 1,809          | 2,890          | 2,054          | 2,890          | 2,775                              | 115                        | 115                   |
| 523200 - COMMUNICATIONS - ALLOCATED        | 487                               | 501            | 520            | 400            | 533            | 679                                | (146)                      | (159)                 |
| 531210 - WATER/SEWER                       | 220                               | 124            | 216            | 114            | 153            | 216                                | (63)                       | 0                     |
| 531230 - ELECTRICITY                       | 1,511                             | 1,408          | 1,312          | 976            | 1,302          | 1,312                              | (10)                       | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>5,790</b>                      | <b>5,831</b>   | <b>7,996</b>   | <b>5,646</b>   | <b>7,795</b>   | <b>7,173</b>                       | <b>622</b>                 | <b>823</b>            |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>5,790</b>                      | <b>5,831</b>   | <b>7,996</b>   | <b>5,646</b>   | <b>7,795</b>   | <b>7,173</b>                       | <b>622</b>                 | <b>823</b>            |
| <b>TOTAL EXPENDITURES</b>                  | <b>300,190</b>                    | <b>286,331</b> | <b>290,478</b> | <b>237,987</b> | <b>299,661</b> | <b>304,708</b>                     | <b>(5,047)</b>             | <b>(14,230)</b>       |
|                                            |                                   |                |                |                |                |                                    |                            |                       |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>300,190</b>                    | <b>286,331</b> | <b>290,478</b> | <b>237,987</b> | <b>299,661</b> | <b>304,708</b>                     | <b>(5,047)</b>             | <b>(14,230)</b>       |

NOTES

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1540 - HUMAN RESOURCES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>HUMAN RESOURCES</b>                     |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 304,274                           | 300,449        | 345,995        | 231,375        | 290,616        | 305,715                            | (15,099)                   | 40,280                |
| 511115 - PERFECT ATTENDANCE                | 577                               | 600            | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 511116 - SHORT TERM DISABILITY PAY         | 0                                 | 0              | 0              | 4,728          | 5,938          | 0                                  | 5,938                      | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 3,305                             | 0              | 0              | 1,697          | 2,132          | 0                                  | 2,132                      | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>308,156</b>                    | <b>301,049</b> | <b>345,995</b> | <b>237,800</b> | <b>298,686</b> | <b>305,715</b>                     | <b>(7,029)</b>             | <b>40,280</b>         |
| 512101 - GROUP INSURANCE - HEALTH          | 41,429                            | 63,647         | 70,674         | 54,220         | 68,102         | 66,089                             | 2,013                      | 4,585                 |
| 512102 - GROUP INSURANCE - LIFE            | 307                               | 296            | 263            | 250            | 314            | 256                                | 58                         | 7                     |
| 512103 - GROUP INSURANCE - DENTAL          | 777                               | 1,051          | 1,366          | 1,146          | 1,440          | 1,589                              | (149)                      | (223)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 661                               | 644            | 604            | 384            | 483            | 437                                | 46                         | 167                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 107                               | 94             | 84             | 67             | 84             | 84                                 | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 35                                | 30             | 27             | 22             | 27             | 27                                 | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 50,522                            | 52,693         | 60,549         | 41,318         | 51,897         | 53,500                             | (1,603)                    | 7,049                 |
| <b>TOTAL BENEFITS</b>                      | <b>93,837</b>                     | <b>118,455</b> | <b>133,567</b> | <b>97,407</b>  | <b>122,347</b> | <b>121,982</b>                     | <b>365</b>                 | <b>11,585</b>         |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 18,437                            | 17,651         | 21,452         | 13,845         | 17,390         | 18,954                             | (1,564)                    | 2,498                 |
| 512300 - MEDICARE                          | 4,312                             | 4,128          | 5,017          | 3,238          | 4,067          | 4,433                              | (366)                      | 584                   |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>22,749</b>                     | <b>21,779</b>  | <b>26,469</b>  | <b>17,083</b>  | <b>21,457</b>  | <b>23,387</b>                      | <b>(1,930)</b>             | <b>3,082</b>          |
| 512900 - OTHER EMPLOYEE BENEFITS           | 1,110                             | 684            | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| <b>TOTAL OTHER PERSONEL RELATED COSTS</b>  | <b>1,110</b>                      | <b>684</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>                           | <b>0</b>                   | <b>0</b>              |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>425,852</b>                    | <b>441,967</b> | <b>506,031</b> | <b>352,291</b> | <b>442,491</b> | <b>451,084</b>                     | <b>(8,593)</b>             | <b>54,947</b>         |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1540 - HUMAN RESOURCES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 11,575                            | 0              | 1,500          | 86             | 115            | 720                                | (605)                      | 780                   |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 100            | 0              | 0              | 100                                | (100)                      | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 902                               | 982            | 1,300          | 573            | 764            | 1,000                              | (236)                      | 300                   |
| 523201 - CELL PHONE                        | 2,084                             | 2,187          | 2,200          | 1,268          | 1,691          | 960                                | 731                        | 1,240                 |
| 523250 - POSTAGE                           | 443                               | 1,060          | 600            | 647            | 862            | 600                                | 262                        | 0                     |
| 523400 - PRINTING AND BINDING              | 7,667                             | 1,149          | 500            | 1,178          | 1,570          | 2,000                              | (430)                      | (1,500)               |
| 523500 - TRAVEL                            | 2,838                             | 2,000          | 2,100          | 681            | 909            | 0                                  | 909                        | 2,100                 |
| 523600 - DUES AND FEES                     | 1,289                             | 552            | 435            | 65             | 87             | 0                                  | 87                         | 435                   |
| 523700 - EDUCATION AND TRAINING            | 3,953                             | 2,770          | 4,300          | 905            | 1,207          | 0                                  | 1,207                      | 4,300                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 5,009                             | 4,043          | 7,588          | 3,037          | 4,049          | 5,000                              | (951)                      | 2,588                 |
| 531300 - FOOD                              | 190                               | 303            | 600            | 535            | 713            | 200                                | 513                        | 400                   |
| 531400 - BOOKS AND PERIODICALS             | 0                                 | 0              | 50             | 0              | 0              | 0                                  | 0                          | 50                    |
| 531600 - SMALL EQUIPMENT                   | 984                               | 332            | 410            | 0              | 0              | 5,660                              | (5,660)                    | (5,250)               |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 9,007                             | 3,542          | 2,850          | 0              | 0              | 0                                  | 0                          | 2,850                 |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>45,940</b>                     | <b>18,921</b>  | <b>24,533</b>  | <b>8,974</b>   | <b>11,966</b>  | <b>16,240</b>                      | <b>(4,274)</b>             | <b>8,293</b>          |
| <b>TOTAL</b>                               | <b>471,793</b>                    | <b>460,888</b> | <b>530,564</b> | <b>361,265</b> | <b>454,456</b> | <b>467,324</b>                     | <b>(12,868)</b>            | <b>63,240</b>         |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1540 - HUMAN RESOURCES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,629                      | 1,456          | 986            | 1,395       | 1,395       | 999                                | 396                   | (13)                  |
| 522110 - DISPOSAL                          | 108                        | 108            | 109            | 90          | 120         | 109                                | 11                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 5,824                      | 5,865          | 5,859          | 4,883       | 6,510       | 6,397                              | 113                   | (538)                 |
| 522140 - LAWN CARE                         | 567                        | 636            | 645            | 383         | 510         | 645                                | (135)                 | 0                     |
| 522218 - PEST CONTROL                      | 15                         | 41             | 33             | 22          | 29          | 33                                 | (4)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 3,651                      | 4,222          | 4,623          | 4,794       | 4,794       | 3,456                              | 1,338                 | 1,167                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,792                      | 2,889          | 2,760          | 2,220       | 2,960       | 3,373                              | (413)                 | (613)                 |
| 531210 - WATER/SEWER                       | 935                        | 525            | 918            | 486         | 648         | 918                                | (270)                 | 0                     |
| 531230 - ELECTRICITY                       | 6,306                      | 5,984          | 5,576          | 4,149       | 5,533       | 5,576                              | (43)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 21,825                     | 21,726         | 21,509         | 18,422      | 22,499      | 21,506                             | 993                   | 3                     |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 21,825                     | 21,726         | 21,509         | 18,422      | 22,499      | 21,506                             | 993                   | 3                     |
| <b>TOTAL EXPENDITURES</b>                  | 493,618                    | 482,614        | 552,073        | 379,686     | 476,955     | 488,830                            | (11,875)              | 63,243                |
| <b>TOTAL FUND REDUCTIONS</b>               | 493,618                    | 482,614        | 552,073        | 379,686     | 476,955     | 488,830                            | (11,875)              | 63,243                |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5110 - PUBLIC HEALTH ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                     | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                  |                            |                |                |             |             |                                    |                       |                       |
| PUBLIC HEALTH ADMINISTRATION        |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                        |                            |                |                |             |             |                                    |                       |                       |
| NON-OPERATIONAL COSTS               |                            |                |                |             |             |                                    |                       |                       |
| 571002 - INTERGOVERNMENTAL-SW FEES  | 1,660                      | 1,660          | 1,700          | 1,660       | 1,700       | 1,700                              | 0                     | 0                     |
| 572000 - PAYMENTS TO OTHER AGENCIES | 203,244                    | 204,838        | 210,638        | 172,127     | 210,638     | 210,638                            | 0                     | 0                     |
| TOTAL NON-OPERATIONAL COSTS         | 204,904                    | 206,499        | 212,338        | 173,787     | 212,338     | 212,338                            | 0                     | 0                     |
| TOTAL                               | 204,904                    | 206,499        | 212,338        | 173,787     | 212,338     | 212,338                            | 0                     | 0                     |
| TOTAL EXPENDITURES                  | 204,904                    | 206,499        | 212,338        | 173,787     | 212,338     | 212,338                            | 0                     | 0                     |
| TOTAL FUND REDUCTIONS               | 204,904                    | 206,499        | 212,338        | 173,787     | 212,338     | 212,338                            | 0                     | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast

Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

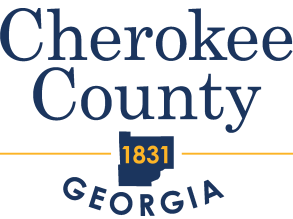




2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5200 - ENVIRONMENTAL HEALTH  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>ENVIRONMENTAL HEALTH</b>         |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>        |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 8,861                             | 8,833          | 7,730          | 6,577       | 7,730       | 8,046                              | (316)                      | (316)                 |
| <b>TOTAL NON-OPERATIONAL COSTS</b>  | 8,861                             | 8,833          | 7,730          | 6,577       | 7,730       | 8,046                              | (316)                      | (316)                 |
| <b>TOTAL</b>                        | 8,861                             | 8,833          | 7,730          | 6,577       | 7,730       | 8,046                              | (316)                      | (316)                 |
| <b>TOTAL EXPENDITURES</b>           | 8,861                             | 8,833          | 7,730          | 6,577       | 7,730       | 8,046                              | (316)                      | (316)                 |
| <b>TOTAL FUND REDUCTIONS</b>        | 8,861                             | 8,833          | 7,730          | 6,577       | 7,730       | 8,046                              | (316)                      | (316)                 |

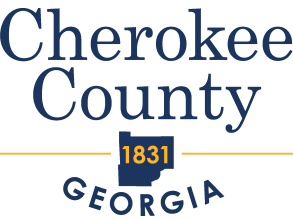
**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5443 - AID TO DEPENDANT CHILDREN  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>AID TO DEPENDANT CHILDREN</b>    |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>        |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 97,728                            | 93,540         | 117,000        | 74,441      | 117,000     | 117,000                            | 0                          | 0                     |
| TOTAL NON-OPERATIONAL COSTS         | 97,728                            | 93,540         | 117,000        | 74,441      | 117,000     | 117,000                            | 0                          | 0                     |
| TOTAL                               | 97,728                            | 93,540         | 117,000        | 74,441      | 117,000     | 117,000                            | 0                          | 0                     |
| TOTAL EXPENDITURES                  | 97,728                            | 93,540         | 117,000        | 74,441      | 117,000     | 117,000                            | 0                          | 0                     |
| TOTAL FUND REDUCTIONS               | 97,728                            | 93,540         | 117,000        | 74,441      | 117,000     | 117,000                            | 0                          | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5446 - CHEROKEE DAY TRAINING CENTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>CHEROKEE DAY TRAINING CENTER</b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>        |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 15,000                            | 15,000         | 15,000         | 12,500      | 15,000      | 15,000                             | 0                          | 0                     |
| <b>TOTAL NON-OPERATIONAL COSTS</b>  | 15,000                            | 15,000         | 15,000         | 12,500      | 15,000      | 15,000                             | 0                          | 0                     |
| <b>TOTAL</b>                        | 15,000                            | 15,000         | 15,000         | 12,500      | 15,000      | 15,000                             | 0                          | 0                     |
| <b>TOTAL EXPENDITURES</b>           | 15,000                            | 15,000         | 15,000         | 12,500      | 15,000      | 15,000                             | 0                          | 0                     |
| <b>TOTAL FUND REDUCTIONS</b>        | 15,000                            | 15,000         | 15,000         | 12,500      | 15,000      | 15,000                             | 0                          | 0                     |

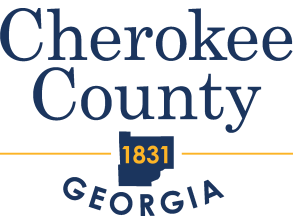
**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5447 - CHILDREN & YOUTH SERVICE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>CHILDREN &amp; YOUTH SERVICE</b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>        |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 33,800                            | 268,000        | 268,000        | 223,333     | 268,000     | 223,000                            | 45,000                     | 45,000                |
| TOTAL NON-OPERATIONAL COSTS         | 33,800                            | 268,000        | 268,000        | 223,333     | 268,000     | 223,000                            | 45,000                     | 45,000                |
| TOTAL                               | 33,800                            | 268,000        | 268,000        | 223,333     | 268,000     | 223,000                            | 45,000                     | 45,000                |
| TOTAL EXPENDITURES                  | 33,800                            | 268,000        | 268,000        | 223,333     | 268,000     | 223,000                            | 45,000                     | 45,000                |
| TOTAL FUND REDUCTIONS               | 33,800                            | 268,000        | 268,000        | 223,333     | 268,000     | 223,000                            | 45,000                     | 45,000                |

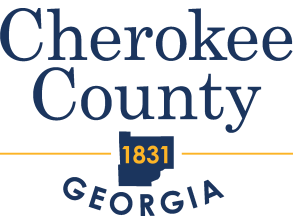
**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 6570 - MUST HOMELESS VET/CHILDREN  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>MUST HOMELESS VET/CHILDREN</b>   |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>        |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 50,000                            | 50,000         | 50,000         | 41,667      | 50,000      | 50,000                             | 0                          | 0                     |
| TOTAL NON-OPERATIONAL COSTS         | 50,000                            | 50,000         | 50,000         | 41,667      | 50,000      | 50,000                             | 0                          | 0                     |
| TOTAL                               | 50,000                            | 50,000         | 50,000         | 41,667      | 50,000      | 50,000                             | 0                          | 0                     |
| TOTAL EXPENDITURES                  | 50,000                            | 50,000         | 50,000         | 41,667      | 50,000      | 50,000                             | 0                          | 0                     |
| TOTAL FUND REDUCTIONS               | 50,000                            | 50,000         | 50,000         | 41,667      | 50,000      | 50,000                             | 0                          | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5600 - COUNTY EXTENSION SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                             | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                             | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>   |                                   |                |                |             |             |                                    |                            |                       |
| COUNTY EXTENSION SERVICES   |                                   |                |                |             |             |                                    |                            |                       |
| <u>EXPENDITURES</u>         |                                   |                |                |             |             |                                    |                            |                       |
| NON-OPERATIONAL COSTS       |                                   |                |                |             |             |                                    |                            |                       |
| 571000 - INTERGOVERNMENTAL  | 135,784                           | 180,862        | 173,586        | 150,670     | 173,586     | 187,446                            | (13,860)                   | (13,860)              |
| TOTAL NON-OPERATIONAL COSTS | 135,784                           | 180,862        | 173,586        | 150,670     | 173,586     | 187,446                            | (13,860)                   | (13,860)              |
| TOTAL                       | 135,784                           | 180,862        | 173,586        | 150,670     | 173,586     | 187,446                            | (13,860)                   | (13,860)              |
| TOTAL EXPENDITURES          | 135,784                           | 180,862        | 173,586        | 150,670     | 173,586     | 187,446                            | (13,860)                   | (13,860)              |
| TOTAL FUND REDUCTIONS       | 135,784                           | 180,862        | 173,586        | 150,670     | 173,586     | 187,446                            | (13,860)                   | (13,860)              |

NOTES

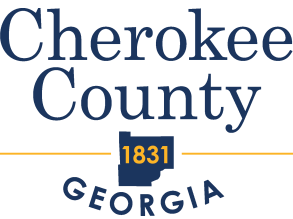
- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 6510 - LIBRARY ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                  |                                   |                |                |             |             |                                    |                            |                       |
| LIBRARY ADMINISTRATION              |                                   |                |                |             |             |                                    |                            |                       |
| <u>EXPENDITURES</u>                 |                                   |                |                |             |             |                                    |                            |                       |
| NON-OPERATIONAL COSTS               |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 3,298,565                         | 3,700,534      | 4,019,126      | 3,349,272   | 4,019,126   | 4,265,554                          | (246,428)                  | (246,428)             |
| TOTAL NON-OPERATIONAL COSTS         | 3,298,565                         | 3,700,534      | 4,019,126      | 3,349,272   | 4,019,126   | 4,265,554                          | (246,428)                  | (246,428)             |
| TOTAL                               | 3,298,565                         | 3,700,534      | 4,019,126      | 3,349,272   | 4,019,126   | 4,265,554                          | (246,428)                  | (246,428)             |
| TOTAL EXPENDITURES                  | 3,298,565                         | 3,700,534      | 4,019,126      | 3,349,272   | 4,019,126   | 4,265,554                          | (246,428)                  | (246,428)             |
| TOTAL FUND REDUCTIONS               | 3,298,565                         | 3,700,534      | 4,019,126      | 3,349,272   | 4,019,126   | 4,265,554                          | (246,428)                  | (246,428)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

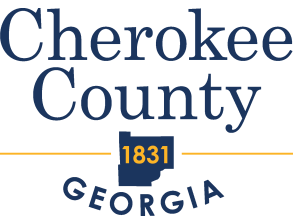


2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 6530 - WOODSTOCK ARTS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>WOODSTOCK ARTS</b>               |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>        |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 30,000                            | 30,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL NON-OPERATIONAL COSTS         | 30,000                            | 30,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                               | 30,000                            | 30,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL EXPENDITURES                  | 30,000                            | 30,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL FUND REDUCTIONS               | 30,000                            | 30,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 6550 - HISTORICAL SOCIETY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>HISTORICAL SOCIETY</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>        |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 75,000                            | 75,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL NON-OPERATIONAL COSTS</b>  | 75,000                            | 75,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL</b>                        | 75,000                            | 75,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL EXPENDITURES</b>           | 75,000                            | 75,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL FUND REDUCTIONS</b>        | 75,000                            | 75,000         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



**Cherokee County Board of Commissioners**  
**FY2027 Budget - Judicial Services**

|                                   | 2024 Actual       | 2025 Actual       | 2026 Revised Budget | 2027 Proposed Budget | 2027 Proposed Budget v 2026 B/(W) |
|-----------------------------------|-------------------|-------------------|---------------------|----------------------|-----------------------------------|
| COURT ADMIN SRVCS                 | 2,769,007         | 3,425,884         | 3,826,982           | 3,880,064            | (53,082)                          |
| SUPERIOR COURT                    | 884,308           | 981,556           | 1,033,825           | 1,066,240            | (32,415)                          |
| CLERK OF SUPERIOR COURT           | 6,515,536         | 7,262,551         | 7,363,195           | 7,756,567            | (393,372)                         |
| CLERK OF COURT - BOE              | 66,770            | 49,590            | 70,005              | 77,240               | (7,235)                           |
| CLERK OF COURT - TECH FUND        | 441,910           | 198,722           | 163,000             | 163,000              | 0                                 |
| DISTRICT ATTORNEY                 | 5,690,368         | 7,017,230         | 7,492,382           | 7,817,059            | (324,677)                         |
| STATE COURT                       | 1,325,796         | 1,389,943         | 1,364,381           | 1,556,012            | (191,631)                         |
| STATE COURT TECH FUND             | -                 | -                 | 10,000              | 10,000               | 0                                 |
| SOLICITOR                         | 3,143,372         | 3,343,313         | 3,562,635           | 3,804,320            | (241,685)                         |
| SOLICITOR VIDEO ACCOUNT           | 13,304            | 12,878            | 53,000              | 53,000               | 0                                 |
| MAGISTRATE COURT                  | 691,088           | 745,293           | 747,392             | 919,279              | (171,887)                         |
| PROBATE COURT                     | 1,166,944         | 1,288,346         | 1,313,014           | 1,404,570            | (91,556)                          |
| JUVENILE COURT                    | 2,269,429         | 2,631,401         | 2,676,494           | 2,773,665            | (97,171)                          |
| JUVENILE COURT - SUPERVISION FEES | 40,387            | 44,298            | 50,550              | 50,550               | 0                                 |
| INDIGENT DEFENSE                  | 3,640,571         | 3,710,609         | 3,993,812           | 4,102,075            | (108,263)                         |
| <b>JUDICIAL SERVICES</b>          | <b>28,658,789</b> | <b>32,101,615</b> | <b>33,720,667</b>   | <b>35,433,641</b>    | <b>(1,604,711)</b>                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2100 - COURT ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| COURT ADMINISTRATION                    |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,440,422                  | 1,711,672      | 1,843,810      | 1,492,063   | 1,874,088   | 1,837,558                          | 36,530                | 6,252                 |
| 511115 - PERFECT ATTENDANCE             | 2,688                      | 7,699          | 0              | 4,693       | 4,693       | 0                                  | 4,693                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 190,420                    | 278,668        | 417,536        | 146,388     | 183,870     | 412,851                            | (228,981)             | 4,685                 |
| 511300 - OVERTIME                       | 0                          | 23             | 0              | 70          | 88          | 0                                  | 88                    | 0                     |
| TOTAL COMPENSATION                      | 1,633,530                  | 1,998,061      | 2,261,346      | 1,643,214   | 2,062,739   | 2,250,409                          | (187,670)             | 10,937                |
| 512101 - GROUP INSURANCE - HEALTH       | 310,401                    | 485,162        | 366,736        | 334,455     | 420,088     | 398,952                            | 21,136                | (32,216)              |
| 512102 - GROUP INSURANCE - LIFE         | 1,458                      | 1,671          | 1,831          | 1,480       | 1,859       | 1,469                              | 390                   | 362                   |
| 512103 - GROUP INSURANCE - DENTAL       | 5,060                      | 6,021          | 6,461          | 7,400       | 9,295       | 9,935                              | (640)                 | (3,474)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 3,021                      | 3,638          | 3,821          | 2,489       | 3,126       | 2,713                              | 413                   | 1,108                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 469                        | 549            | 590            | 454         | 570         | 534                                | 36                    | 56                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 153                        | 178            | 191            | 147         | 185         | 173                                | 12                    | 18                    |
| 512403 - DEFINED BENEFIT PLAN           | 239,929                    | 300,902        | 322,667        | 261,526     | 328,487     | 321,572                            | 6,915                 | 1,095                 |
| TOTAL BENEFITS                          | 560,489                    | 798,121        | 702,297        | 607,951     | 763,610     | 735,348                            | 28,262                | (33,051)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 96,673                     | 117,778        | 140,204        | 99,621      | 125,128     | 139,525                            | (14,397)              | 679                   |
| 512300 - MEDICARE                       | 22,609                     | 27,545         | 32,789         | 23,298      | 29,264      | 32,631                             | (3,367)               | 158                   |
| TOTAL PAYROLL TAXES                     | 119,282                    | 145,323        | 172,993        | 122,919     | 154,391     | 172,156                            | (17,765)              | 837                   |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 2,313,301                  | 2,941,504      | 3,136,636      | 2,374,084   | 2,980,740   | 3,157,913                          | (177,173)             | (21,277)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521101 - OFFICIAL/ADMINISTRATIVE/JURY   | 161                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 521102 - ADMINISTRATIVE/ WITNESS FEES   | 0                          | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 521200 - PROFESSIONAL SERVICES          | 31,300                     | 19,687         | 84,000         | 9,269       | 12,358      | 85,000                             | (72,642)              | (1,000)               |
| 521201 - PROF SVCS/BROKERS & REPORTERS  | 7,111                      | 572            | 6,000          | 3,043       | 4,057       | 30,000                             | (25,943)              | (24,000)              |
| 521203 - PROFESSIONAL/COURT INTERPRETER | 80,255                     | 61,246         | 120,000        | 45,917      | 61,223      | 120,000                            | (58,777)              | 0                     |
| 521300 - TECHNICAL                      | 8,414                      | 35,236         | 57,570         | 8,579       | 11,439      | 25,800                             | (14,361)              | 31,770                |
| 522200 - REPAIRS AND MAINTENANCE        | 2,018                      | 2,384          | 51,075         | 2,979       | 3,973       | 52,075                             | (48,102)              | (1,000)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2100 - COURT ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 0                                 | 39,683         | 20,200         | 37,951      | 50,602      | 0                                  | 50,602                     | 20,200                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 2,536                             | 2,065          | 2,152          | 1,386       | 1,848       | 2,220                              | (372)                      | (68)                  |
| 523201 - CELL PHONE                     | 447                               | 500            | 504            | 436         | 581         | 504                                | 77                         | 0                     |
| 523250 - POSTAGE                        | 5,464                             | 156            | 2,500          | 50          | 66          | 2,000                              | (1,934)                    | 500                   |
| 523500 - TRAVEL                         | 3,401                             | 9,404          | 13,510         | 0           | 0           | 12,710                             | (12,710)                   | 800                   |
| 523600 - DUES AND FEES                  | 2,535                             | 4,214          | 4,010          | 4,017       | 5,356       | 4,010                              | 1,346                      | 0                     |
| 523700 - EDUCATION AND TRAINING         | 8,599                             | 2,574          | 7,315          | 3,475       | 4,633       | 7,315                              | (2,682)                    | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 14,383                            | 11,128         | 22,625         | 8,976       | 11,968      | 26,315                             | (14,347)                   | (3,690)               |
| 531300 - FOOD                           | 6,168                             | 5,432          | 8,370          | 3,370       | 4,493       | 9,020                              | (4,527)                    | (650)                 |
| 531400 - BOOKS AND PERIODICALS          | 5,049                             | 5,549          | 5,552          | 61          | 81          | 5,565                              | (5,484)                    | (13)                  |
| 531620 - FURNITURE/FURNISHINGS          | 2,218                             | 3,285          | 4,000          | 0           | 0           | 4,000                              | (4,000)                    | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 0                                 | 1,235          | 13,550         | 0           | 0           | 11,092                             | (11,092)                   | 2,458                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 180,059                           | 204,350        | 422,933        | 129,509     | 172,679     | 397,626                            | (224,947)                  | 25,307                |
| TOTAL                                   | 2,493,359                         | 3,145,854      | 3,559,569      | 2,503,593   | 3,153,419   | 3,555,539                          | (402,120)                  | 4,030                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2100 - COURT ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 4,159                      | 3,770          | 5,672          | 3,573       | 5,672       | 5,246                              | 426                   | 426                   |
| 522110 - DISPOSAL                          | 1,109                      | 1,109          | 1,251          | 924         | 1,232       | 1,287                              | (55)                  | (36)                  |
| 522130 - CUSTODIAL SERVICES                | 94,823                     | 95,500         | 91,726         | 76,438      | 101,918     | 122,387                            | (20,469)              | (30,661)              |
| 522140 - LAWN CARE                         | 2,018                      | 2,356          | 3,319          | 1,969       | 2,625       | 5,946                              | (3,321)               | (2,627)               |
| 522218 - PEST CONTROL                      | 217                        | 1,120          | 840            | 560         | 747         | 1,140                              | (393)                 | (300)                 |
| 523100 - INSURANCE, OTHER BENEFITS         | 12,412                     | 14,354         | 16,405         | 16,301      | 16,405      | 18,143                             | (1,738)               | (1,738)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 10,888                     | 13,044         | 10,860         | 11,435      | 15,247      | 16,248                             | (1,001)               | (5,388)               |
| 531210 - WATER/SEWER                       | 15,210                     | 14,353         | 16,590         | 8,263       | 11,017      | 18,806                             | (7,789)               | (2,216)               |
| 531230 - ELECTRICITY                       | 134,812                    | 134,425        | 120,750        | 80,890      | 107,854     | 132,910                            | (25,056)              | (12,160)              |
| 531520 - NATURAL GAS                       | 0                          | 0              | 0              | 0           | 0           | 2,412                              | (2,412)               | (2,412)               |
| TOTAL ALLOCATED COSTS                      | 275,647                    | 280,030        | 267,413        | 200,354     | 262,716     | 324,525                            | (61,809)              | (57,112)              |
| TOTAL NON DEPARTMENT MANAGED COSTS         | 275,647                    | 280,030        | 267,413        | 200,354     | 262,716     | 324,525                            | (61,809)              | (57,112)              |
| TOTAL EXPENDITURES                         | 2,769,007                  | 3,425,884      | 3,826,982      | 2,703,947   | 3,416,135   | 3,880,064                          | (463,929)             | (53,082)              |
| TOTAL FUND REDUCTIONS                      | 2,769,007                  | 3,425,884      | 3,826,982      | 2,703,947   | 3,416,135   | 3,880,064                          | (463,929)             | (53,082)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2150 - SUPERIOR COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| SUPERIOR COURT                          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 267,864                    | 291,134        | 305,526        | 252,005     | 316,528     | 402,645                            | (86,117)              | (97,119)              |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 200,000                    | 217,872        | 200,000        | 123,545     | 155,178     | 90,424                             | 64,754                | 109,576               |
| 511115 - PERFECT ATTENDANCE             | 907                        | 943            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 5,978                      | 47,637         | 63,341         | 47,378      | 59,508      | 64,286                             | (4,778)               | (945)                 |
| TOTAL COMPENSATION                      | 474,748                    | 557,587        | 568,867        | 422,928     | 531,213     | 557,355                            | (26,142)              | 11,512                |
| 512101 - GROUP INSURANCE - HEALTH       | 55,347                     | 61,513         | 52,051         | 37,203      | 46,729      | 91,242                             | (44,513)              | (39,191)              |
| 512102 - GROUP INSURANCE - LIFE         | 276                        | 261            | 320            | 256         | 321         | 378                                | (57)                  | (58)                  |
| 512103 - GROUP INSURANCE - DENTAL       | 1,082                      | 1,043          | 1,166          | 965         | 1,212       | 2,278                              | (1,066)               | (1,112)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 594                        | 586            | 670            | 481         | 604         | 738                                | (134)                 | (68)                  |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 101                        | 105            | 112            | 87          | 110         | 140                                | (30)                  | (28)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 31                         | 34             | 36             | 28          | 36          | 46                                 | (10)                  | (10)                  |
| 512403 - DEFINED BENEFIT PLAN           | 77,571                     | 88,932         | 88,467         | 63,185      | 79,363      | 97,538                             | (18,175)              | (9,071)               |
| TOTAL BENEFITS                          | 135,001                    | 152,475        | 142,822        | 102,206     | 128,375     | 192,360                            | (63,985)              | (49,538)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 28,559                     | 34,008         | 35,270         | 25,835      | 32,450      | 34,556                             | (2,106)               | 714                   |
| 512300 - MEDICARE                       | 6,679                      | 7,953          | 8,330          | 6,042       | 7,589       | 8,101                              | (512)                 | 229                   |
| TOTAL PAYROLL TAXES                     | 35,238                     | 41,961         | 43,600         | 31,877      | 40,039      | 42,657                             | (2,618)               | 943                   |
| 512600 - UNEMPLOYMENT INSURANCE         | 0                          | 0              | 0              | 2,190       | 2,751       | 0                                  | 2,751                 | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 0                          | 0              | 0              | 2,190       | 2,751       | 0                                  | 2,751                 | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 644,987                    | 752,022        | 755,289        | 559,201     | 702,378     | 792,372                            | (89,994)              | (37,083)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2150 - SUPERIOR COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 521120 - STATE SUPPLEMENTS                 | 76,000                            | 57,000         | 57,000         | 47,500         | 63,333         | 57,000                             | 6,333                      | 0                     |
| 521300 - TECHNICAL                         | 30,943                            | 66,991         | 64,700         | 63,429         | 84,571         | 77,790                             | 6,781                      | (13,090)              |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 10,836         | 13,000         | 4,626          | 6,168          | 0                                  | 6,168                      | 13,000                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 3,589                             | 3,701          | 5,190          | 2,340          | 3,120          | 3,900                              | (780)                      | 1,290                 |
| 523250 - POSTAGE                           | 9,004                             | 7,997          | 25,000         | 6,090          | 8,120          | 18,000                             | (9,880)                    | 7,000                 |
| 523500 - TRAVEL                            | 2,599                             | 3,816          | 11,510         | 1,082          | 1,442          | 9,400                              | (7,958)                    | 2,110                 |
| 523600 - DUES AND FEES                     | 2,090                             | 2,435          | 3,690          | 220            | 293            | 4,010                              | (3,717)                    | (320)                 |
| 523700 - EDUCATION AND TRAINING            | 890                               | 310            | 7,978          | 225            | 300            | 4,800                              | (4,500)                    | 3,178                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 24,121                            | 25,387         | 33,000         | 28,271         | 37,694         | 31,000                             | 6,694                      | 2,000                 |
| 531400 - BOOKS AND PERIODICALS             | 229                               | 1,560          | 720            | 2,260          | 3,013          | 760                                | 2,253                      | (40)                  |
| 531620 - FURNITURE/FURNISHINGS             | 17,539                            | 1,195          | 4,000          | 999            | 1,332          | 4,000                              | (2,668)                    | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 0                                 | 0              | 2,225          | 0              | 0              | 0                                  | 0                          | 2,225                 |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>167,004</b>                    | <b>181,227</b> | <b>228,013</b> | <b>157,041</b> | <b>209,388</b> | <b>210,660</b>                     | <b>(1,272)</b>             | <b>17,353</b>         |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |                |                |                                    |                            |                       |
| 542300 - FURNITURE AND FIXTURES            | 0                                 | 0              | 0              | 7,000          | 9,333          | 18,000                             | (8,667)                    | (18,000)              |
| <b>TOTAL CAPITAL (54S)</b>                 | <b>0</b>                          | <b>0</b>       | <b>0</b>       | <b>7,000</b>   | <b>9,333</b>   | <b>18,000</b>                      | <b>(8,667)</b>             | <b>(18,000)</b>       |
| <b>TOTAL</b>                               | <b>811,991</b>                    | <b>933,249</b> | <b>983,302</b> | <b>723,242</b> | <b>921,100</b> | <b>1,021,032</b>                   | <b>(99,932)</b>            | <b>(37,730)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2150 - SUPERIOR COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 888                        | 804            | 986            | 763         | 986         | 999                                | (13)                  | (13)                  |
| 522110 - DISPOSAL                          | 127                        | 127            | 143            | 106         | 141         | 143                                | (2)                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 10,837                     | 16,706         | 17,900         | 14,917      | 19,889      | 11,445                             | 8,444                 | 6,455                 |
| 522140 - LAWN CARE                         | 231                        | 269            | 379            | 225         | 300         | 379                                | (79)                  | 0                     |
| 522218 - PEST CONTROL                      | 75                         | 503            | 396            | 264         | 352         | 96                                 | 256                   | 300                   |
| 523100 - INSURANCE, OTHER BENEFITS         | 2,190                      | 2,533          | 2,983          | 2,877       | 2,983       | 4,320                              | (1,337)               | (1,337)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 40,824                     | 10,362         | 12,040         | 8,281       | 11,041      | 12,130                             | (1,089)               | (90)                  |
| 531210 - WATER/SEWER                       | 1,738                      | 1,640          | 1,896          | 944         | 1,259       | 1,896                              | (637)                 | 0                     |
| 531230 - ELECTRICITY                       | 15,407                     | 15,363         | 13,800         | 9,245       | 12,326      | 13,800                             | (1,474)               | 0                     |
| TOTAL ALLOCATED COSTS                      | 72,316                     | 48,307         | 50,523         | 37,620      | 49,277      | 45,208                             | 4,069                 | 5,315                 |
| TOTAL NON DEPARTMENT MANAGED COSTS         | 72,316                     | 48,307         | 50,523         | 37,620      | 49,277      | 45,208                             | 4,069                 | 5,315                 |
| TOTAL EXPENDITURES                         | 884,308                    | 981,556        | 1,033,825      | 760,863     | 970,377     | 1,066,240                          | (95,863)              | (32,415)              |
| TOTAL FUND REDUCTIONS                      | 884,308                    | 981,556        | 1,033,825      | 760,863     | 970,377     | 1,066,240                          | (95,863)              | (32,415)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2180 - CLERK OF SUPERIOR COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| CLERK OF SUPERIOR COURT                 |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 3,484,616                  | 3,898,981      | 4,006,327      | 3,179,001   | 3,992,948   | 4,166,217                          | (173,269)             | (159,890)             |
| 511115 - PERFECT ATTENDANCE             | 14,525                     | 12,759         | 0              | 15,751      | 15,751      | 0                                  | 15,751                | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 2,161                      | 0              | 1,657          | 0           | 0           | 0                                  | 0                     | 1,657                 |
| 511200 - PART TIME/TEMP EMPLOYEES       | 107,241                    | 137,308        | 146,193        | 96,733      | 121,500     | 143,457                            | (21,957)              | 2,736                 |
| 511300 - OVERTIME                       | 135,268                    | 156,841        | 133,900        | 93,509      | 117,451     | 182,700                            | (65,249)              | (48,800)              |
| TOTAL COMPENSATION                      | 3,743,811                  | 4,205,890      | 4,288,077      | 3,384,994   | 4,247,650   | 4,492,374                          | (244,724)             | (204,297)             |
| 512101 - GROUP INSURANCE - HEALTH       | 783,373                    | 954,664        | 842,389        | 802,344     | 1,007,775   | 986,982                            | 20,793                | (144,593)             |
| 512102 - GROUP INSURANCE - LIFE         | 3,356                      | 3,550          | 4,078          | 3,233       | 4,060       | 3,728                              | 332                   | 350                   |
| 512103 - GROUP INSURANCE - DENTAL       | 14,547                     | 16,825         | 17,672         | 19,522      | 24,520      | 27,987                             | (3,467)               | (10,315)              |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 7,179                      | 8,191          | 8,468          | 5,893       | 7,401       | 7,164                              | 237                   | 1,304                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 1,500                      | 1,611          | 1,657          | 1,266       | 1,590       | 1,601                              | (11)                  | 56                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 480                        | 522            | 537            | 411         | 516         | 519                                | (3)                   | 18                    |
| 512403 - DEFINED BENEFIT PLAN           | 601,722                    | 711,762        | 724,540        | 575,151     | 722,412     | 761,061                            | (38,649)              | (36,521)              |
| TOTAL BENEFITS                          | 1,412,157                  | 1,697,126      | 1,599,341      | 1,407,819   | 1,768,275   | 1,789,042                          | (20,767)              | (189,701)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 218,107                    | 245,669        | 265,758        | 196,888     | 247,299     | 278,527                            | (31,228)              | (12,769)              |
| 512300 - MEDICARE                       | 51,186                     | 57,647         | 62,153         | 46,182      | 58,006      | 65,139                             | (7,133)               | (2,986)               |
| TOTAL PAYROLL TAXES                     | 269,292                    | 303,316        | 327,911        | 243,069     | 305,305     | 343,666                            | (38,361)              | (15,755)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 5,425,261                  | 6,206,332      | 6,215,329      | 5,035,882   | 6,321,230   | 6,625,082                          | (303,852)             | (409,753)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521100 - OFFICIAL/ADMINISTRATIVE        | 71,739                     | (12,134)       | 12,134         | 0           | 0           | 0                                  | 0                     | 12,134                |
| 521101 - OFFICIAL/ADMINISTRATIVE/JURY   | 299,709                    | 336,192        | 350,000        | 330,227     | 440,303     | 350,000                            | 90,303                | 0                     |
| 521200 - PROFESSIONAL SERVICES          | 4,170                      | 2,640          | 6,000          | 5,070       | 6,760       | 6,000                              | 760                   | 0                     |
| 521214 - PROF SVCS - LEGAL              | 6,429                      | 14,589         | 4,500          | 6,650       | 8,867       | 8,000                              | 867                   | (3,500)               |
| 522200 - REPAIRS AND MAINTENANCE        | 2,600                      | 26,153         | 26,000         | 2,737       | 3,649       | 10,000                             | (6,351)               | 16,000                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 30,985                     | 35,000         | 25,000         | 20,845      | 27,793      | 25,000                             | 2,793                 | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2180 - CLERK OF SUPERIOR COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523250 - POSTAGE                        | 153,912                    | 175,993        | 200,000        | 65,545      | 87,394      | 175,000                            | (87,606)              | 25,000                |
| 523300 - ADVERTISING                    | (1,410)                    | (355)          | 2,700          | 175         | 233         | 1,200                              | (967)                 | 1,500                 |
| 523500 - TRAVEL                         | 5,604                      | 17,535         | 14,660         | 14,340      | 19,120      | 15,000                             | 4,120                 | (340)                 |
| 523600 - DUES AND FEES                  | 3,934                      | 3,626          | 4,605          | 4,932       | 6,575       | 4,575                              | 2,000                 | 30                    |
| 523700 - EDUCATION AND TRAINING         | 4,725                      | 17,736         | 15,710         | 4,879       | 6,505       | 12,860                             | (6,355)               | 2,850                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 152,281                    | 60,996         | 110,000        | 47,421      | 63,228      | 80,000                             | (16,772)              | 30,000                |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 591         | 788         | 0                                  | 788                   | 0                     |
| 531270 - GASOLINE                       | 1,080                      | 1,568          | 1,500          | 1,278       | 1,704       | 500                                | 1,204                 | 1,000                 |
| 531300 - FOOD                           | 1,771                      | 0              | 1,000          | 1,034       | 1,379       | 0                                  | 1,379                 | 1,000                 |
| 531600 - SMALL EQUIPMENT                | 0                          | 99             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 1,620                      | 3,625          | 5,000          | 2,470       | 3,293       | 0                                  | 3,293                 | 5,000                 |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT  | 0                          | 0              | 41,675         | 35,788      | 47,718      | 0                                  | 47,718                | 41,675                |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 40,190                     | 170,978        | 134,247        | 90,435      | 120,580     | 0                                  | 120,580               | 134,247               |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 0           | 0           | 238,239                            | (238,239)             | (238,239)             |
| TOTAL OPERATING COSTS (52S AND 53S)     | 779,340                    | 854,241        | 954,731        | 634,416     | 845,889     | 926,374                            | (80,485)              | 28,357                |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542200 - VEHICLES                       | 24,999                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542501 - OTHER CAPITAL ITEMS            | 0                          | 0              | 0              | 59,219      | 78,958      | 0                                  | 78,958                | 0                     |
| TOTAL CAPITAL (54S)                     | 24,999                     | 0              | 0              | 59,219      | 78,958      | 0                                  | 78,958                | 0                     |
| NON-OPERATIONAL COSTS                   |                            |                |                |             |             |                                    |                       |                       |
| 573000 - PAYMENTS TO OTHERS             | 20                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL NON-OPERATIONAL COSTS             | 20                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL                                   | 6,229,620                  | 7,060,573      | 7,170,060      | 5,729,518   | 7,246,077   | 7,551,456                          | (305,379)             | (381,396)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2180 - CLERK OF SUPERIOR COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 14,908                            | 13,925         | 14,550         | 13,187      | 14,550      | 14,739                             | (189)                      | (189)                 |
| 522110 - DISPOSAL                          | 648                               | 708            | 805            | 623         | 831         | 805                                | 26                         | 0                     |
| 522130 - CUSTODIAL SERVICES                | 34,088                            | 42,816         | 41,123         | 34,269      | 45,692      | 44,898                             | 794                        | (3,775)               |
| 522140 - LAWN CARE                         | 1,295                             | 1,679          | 3,668          | 2,365       | 3,153       | 3,668                              | (515)                      | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 219                               | 1,558          | 500            | 1,137       | 1,515       | 0                                  | 1,515                      | 500                   |
| 522218 - PEST CONTROL                      | 110                               | 465            | 425            | 235         | 314         | 425                                | (111)                      | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 38,800                            | 44,872         | 45,393         | 54,128      | 54,128      | 52,021                             | 2,107                      | (6,628)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 27,378                            | 35,939         | 30,540         | 21,345      | 28,459      | 32,424                             | (3,965)                    | (1,884)               |
| 531210 - WATER/SEWER                       | 5,406                             | 5,217          | 6,068          | 3,066       | 4,087       | 6,068                              | (1,981)                    | 0                     |
| 531230 - ELECTRICITY                       | 51,274                            | 53,413         | 48,509         | 32,883      | 43,843      | 48,509                             | (4,666)                    | 0                     |
| 531520 - NATURAL GAS                       | 752                               | 1,387          | 1,554          | 1,115       | 1,487       | 1,554                              | (67)                       | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 174,878                           | 201,978        | 193,135        | 164,351     | 198,060     | 205,111                            | (7,051)                    | (11,976)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 174,878                           | 201,978        | 193,135        | 164,351     | 198,060     | 205,111                            | (7,051)                    | (11,976)              |
| <b>TOTAL EXPENDITURES</b>                  | 6,404,498                         | 7,262,551      | 7,363,195      | 5,893,868   | 7,444,136   | 7,756,567                          | (312,431)                  | (393,372)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 6,404,498                         | 7,262,551      | 7,363,195      | 5,893,868   | 7,444,136   | 7,756,567                          | (312,431)                  | (393,372)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2181 - BOARD OF EQUALIZATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| BOARD OF EQUALIZATION                   |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511200 - PART TIME/TEMP EMPLOYEES       | 31,920                     | 18,381         | 30,000         | 6,890       | 8,653       | 30,000                             | (21,347)              | 0                     |
| TOTAL COMPENSATION                      | 31,920                     | 18,381         | 30,000         | 6,890       | 8,653       | 30,000                             | (21,347)              | 0                     |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 1,979                      | 1,140          | 1,860          | 427         | 537         | 1,860                              | (1,323)               | 0                     |
| 512300 - MEDICARE                       | 463                        | 267            | 435            | 100         | 126         | 435                                | (309)                 | 0                     |
| TOTAL PAYROLL TAXES                     | 2,442                      | 1,406          | 2,295          | 527         | 662         | 2,295                              | (1,633)               | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 34,362                     | 19,787         | 32,295         | 7,417       | 9,316       | 32,295                             | (22,979)              | 0                     |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 1,850                      | 2,100          | 2,100          | 5,860       | 7,813       | 7,000                              | 813                   | (4,900)               |
| 521214 - PROF SVCS - LEGAL              | 0                          | 0              | 0              | 0           | 0           | 1,000                              | (1,000)               | (1,000)               |
| 523250 - POSTAGE                        | 12,344                     | 10,641         | 15,500         | 4,872       | 6,497       | 15,500                             | (9,003)               | 0                     |
| 523300 - ADVERTISING                    | 240                        | 210            | 500            | 90          | 120         | 500                                | (380)                 | 0                     |
| 523500 - TRAVEL                         | 1,621                      | 969            | 1,860          | 52          | 69          | 1,860                              | (1,791)               | 0                     |
| 523700 - EDUCATION AND TRAINING         | 694                        | 435            | 1,500          | 915         | 1,220       | 1,500                              | (280)                 | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 1,002                      | 92             | 1,000          | 94          | 125         | 1,000                              | (875)                 | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 14,657                     | 15,356         | 15,250         | 0           | 0           | 16,585                             | (16,585)              | (1,335)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 32,408                     | 29,804         | 37,710         | 11,883      | 15,844      | 44,945                             | (29,101)              | (7,235)               |
| TOTAL                                   | 66,770                     | 49,590         | 70,005         | 19,299      | 25,159      | 77,240                             | (52,081)              | (7,235)               |
| TOTAL EXPENDITURES                      | 66,770                     | 49,590         | 70,005         | 19,299      | 25,159      | 77,240                             | (52,081)              | (7,235)               |
| TOTAL FUND REDUCTIONS                   | 66,770                     | 49,590         | 70,005         | 19,299      | 25,159      | 77,240                             | (52,081)              | (7,235)               |

NOTES

- 2026 RUN =

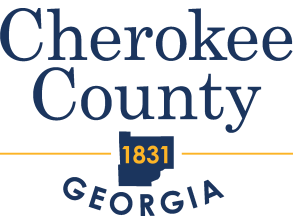
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2182 - CLERK OF COURT - TECH  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| <b>CLERK OF COURT - TECH</b>               |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 250,301                           | 142,355        | 55,000         | 0           | 0           | 55,000                             | (55,000)                   | 0                     |
| 523700 - EDUCATION AND TRAINING            | 11,191                            | 24,541         | 10,000         | 0           | 0           | 10,000                             | (10,000)                   | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 12,648                            | 3,057          | 70,000         | 0           | 0           | 70,000                             | (70,000)                   | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 167,770                           | 28,769         | 28,000         | 0           | 0           | 28,000                             | (28,000)                   | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 441,910                           | 198,722        | 163,000        | 0           | 0           | 163,000                            | (163,000)                  | 0                     |
| <b>TOTAL</b>                               | 441,910                           | 198,722        | 163,000        | 0           | 0           | 163,000                            | (163,000)                  | 0                     |
| <b>TOTAL EXPENDITURES</b>                  | 441,910                           | 198,722        | 163,000        | 0           | 0           | 163,000                            | (163,000)                  | 0                     |
| <b>TOTAL FUND REDUCTIONS</b>               | 441,910                           | 198,722        | 163,000        | 0           | 0           | 163,000                            | (163,000)                  | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2200 - DISTRICT ATTORNEY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

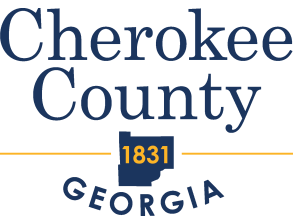
|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| DISTRICT ATTORNEY                       |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 2,920,552                  | 3,815,592      | 4,292,628      | 3,316,558   | 4,165,725   | 4,450,238                          | (284,513)             | (157,610)             |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 50,000                     | 50,000         | 50,000         | 37,500      | 47,101      | 50,000                             | (2,899)               | 0                     |
| 511110 - UNIFORM ALLOWANCE              | 12,810                     | 15,449         | 16,800         | 13,181      | 16,556      | 17,640                             | (1,084)               | (840)                 |
| 511115 - PERFECT ATTENDANCE             | 11,705                     | 12,492         | 0              | 19,183      | 19,183      | 0                                  | 19,183                | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 7,244                      | 11,206         | 1,456          | 0           | 0           | 0                                  | 0                     | 1,456                 |
| 511200 - PART TIME/TEMP EMPLOYEES       | 0                          | 0              | 0              | 4,648       | 5,838       | 0                                  | 5,838                 | 0                     |
| 511300 - OVERTIME                       | 101                        | 140            | 0              | 303         | 381         | 0                                  | 381                   | 0                     |
| TOTAL COMPENSATION                      | 3,002,412                  | 3,904,879      | 4,360,884      | 3,391,373   | 4,254,784   | 4,517,878                          | (263,094)             | (156,994)             |
| 512101 - GROUP INSURANCE - HEALTH       | 641,728                    | 904,191        | 767,439        | 717,034     | 900,623     | 917,600                            | (16,977)              | (150,161)             |
| 512102 - GROUP INSURANCE - LIFE         | 2,937                      | 3,743          | 4,237          | 3,402       | 4,273       | 3,930                              | 343                   | 307                   |
| 512103 - GROUP INSURANCE - DENTAL       | 10,677                     | 13,697         | 14,479         | 16,128      | 20,257      | 23,891                             | (3,634)               | (9,412)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 6,262                      | 8,349          | 8,879          | 5,860       | 7,360       | 7,131                              | 229                   | 1,748                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 1,091                      | 1,362          | 1,456          | 1,110       | 1,395       | 1,428                              | (33)                  | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 352                        | 441            | 468            | 360         | 452         | 459                                | (7)                   | 9                     |
| 512403 - DEFINED BENEFIT PLAN           | 497,750                    | 682,037        | 751,561        | 590,404     | 741,571     | 790,807                            | (49,236)              | (39,246)              |
| TOTAL BENEFITS                          | 1,160,797                  | 1,613,820      | 1,548,519      | 1,334,298   | 1,675,930   | 1,745,246                          | (69,316)              | (196,727)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 177,155                    | 230,338        | 266,143        | 200,038     | 251,255     | 280,171                            | (28,916)              | (14,028)              |
| 512300 - MEDICARE                       | 41,431                     | 53,869         | 62,243         | 46,783      | 58,761      | 65,525                             | (6,764)               | (3,282)               |
| TOTAL PAYROLL TAXES                     | 218,587                    | 284,207        | 328,386        | 246,820     | 310,016     | 345,696                            | (35,680)              | (17,310)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 4,381,796                  | 5,802,906      | 6,237,789      | 4,972,492   | 6,240,731   | 6,608,820                          | (368,089)             | (371,031)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521102 - ADMINISTRATIVE/ WITNESS FEES   | 12,839                     | 21,144         | 15,000         | 11,377      | 15,170      | 15,000                             | 170                   | 0                     |
| 521120 - STATE SUPPLEMENTS              | 189,244                    | 230,618        | 244,241        | 181,444     | 241,925     | 218,675                            | 23,250                | 25,566                |
| 521200 - PROFESSIONAL SERVICES          | 20,513                     | 10,570         | 26,256         | 6,443       | 8,591       | 26,256                             | (17,665)              | 0                     |
| 521201 - PROF SVCS/BROKERS & REPORTERS  | 395                        | 882            | 5,000          | 0           | 0           | 5,000                              | (5,000)               | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2200 - DISTRICT ATTORNEY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 521203 - PROFESSIONAL/COURT INTERPRETER | 0                          | 0              | 2,000          | 0           | 0           | 2,000                              | (2,000)               | 0                     |
| 521300 - TECHNICAL                      | 0                          | 440            | 0              | 220         | 293         | 0                                  | 293                   | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 0                          | 4,510          | 3,745          | 0           | 0           | 3,745                              | (3,745)               | 0                     |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 3,756                      | 3,859          | 3,769          | 3,955       | 5,274       | 3,769                              | 1,505                 | 0                     |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 0                          | 30,000         | 67,500         | 0           | 0           | 67,500                             | (67,500)              | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 5,036                      | 5,168          | 7,352          | 3,015       | 4,020       | 7,352                              | (3,332)               | 0                     |
| 523201 - CELL PHONE                     | 30,608                     | 32,279         | 27,843         | 21,624      | 28,832      | 29,500                             | (668)                 | (1,657)               |
| 523250 - POSTAGE                        | 5,249                      | 6,270          | 7,825          | 4,211       | 5,614       | 7,825                              | (2,211)               | 0                     |
| 523300 - ADVERTISING                    | 1,658                      | 892            | 1,000          | 0           | 0           | 1,000                              | (1,000)               | 0                     |
| 523400 - PRINTING AND BINDING           | 13,233                     | 8,577          | 10,250         | 5,998       | 7,997       | 10,250                             | (2,253)               | 0                     |
| 523500 - TRAVEL                         | 51,452                     | 55,002         | 41,675         | 42,022      | 56,029      | 41,675                             | 14,354                | 0                     |
| 523600 - DUES AND FEES                  | 25,238                     | 22,269         | 16,658         | 15,025      | 20,034      | 16,658                             | 3,376                 | 0                     |
| 523700 - EDUCATION AND TRAINING         | 13,277                     | 10,907         | 27,125         | 10,855      | 14,473      | 27,125                             | (12,652)              | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 106,401                    | 105,931        | 136,280        | 104,036     | 138,715     | 33,000                             | 105,715               | 103,280               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 38,256                     | 18,702         | 45,000         | 21,861      | 29,149      | 45,000                             | (15,851)              | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 9,030       | 12,039      | 0                                  | 12,039                | 0                     |
| 531270 - GASOLINE                       | 39,491                     | 32,777         | 40,000         | 26,931      | 35,908      | 40,000                             | (4,092)               | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 34,752                     | 45,736         | 45,040         | 40,068      | 53,424      | 75,407                             | (21,983)              | (30,367)              |
| 531600 - SMALL EQUIPMENT                | 19,838                     | 12,083         | 19,500         | 1,523       | 2,031       | 19,500                             | (17,469)              | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 13,065                     | 50,830         | 57,195         | 52,526      | 70,035      | 14,168                             | 55,867                | 43,027                |
| 531700 - OTHER SUPPLIES                 | 2,932                      | 7,792          | 8,900          | 4,704       | 6,272       | 8,900                              | (2,628)               | 0                     |
| 531750 - OTHER SUPPLIES K-9             | 5,680                      | 4,801          | 3,260          | 4,142       | 5,523       | 3,260                              | 2,263                 | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 632,914                    | 722,039        | 862,414        | 571,010     | 761,346     | 722,565                            | 38,781                | 139,849               |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542200 - VEHICLES                       | 282,748                    | 108,308        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542501 - OTHER CAPITAL ITEMS            | 0                          | 0              | 0              | 1,419,984   | 1,893,312   | 0                                  | 1,893,312             | 0                     |
| TOTAL CAPITAL (54S)                     | 282,748                    | 108,308        | 0              | 1,419,984   | 1,893,312   | 0                                  | 1,893,312             | 0                     |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2200 - DISTRICT ATTORNEY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                  | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                  | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| DEBT SERVICE                     |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL | 69,726                            | 54,283         | 49,052         | 126,825     | 126,825     | 145,041                            | (18,216)                   | (95,989)              |
| 582200 - CAPITAL LEASE INTEREST  | 12,293                            | 8,723          | 4,624          | 16,478      | 16,478      | 16,445                             | 33                         | (11,821)              |
| TOTAL DEBT SERVICE               | 82,018                            | 63,006         | 53,676         | 143,304     | 143,304     | 161,486                            | (18,182)                   | (107,810)             |
| TOTAL                            | 5,379,476                         | 6,696,259      | 7,153,879      | 7,106,790   | 9,038,693   | 7,492,871                          | 1,545,822                  | (338,992)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2200 - DISTRICT ATTORNEY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 11,040                     | 9,905            | 14,501           | 9,465            | 14,501           | 14,690                             | (189)                 | (189)                 |
| 522110 - DISPOSAL                          | 781                        | 781              | 903              | 651              | 868              | 643                                | 225                   | 260                   |
| 522130 - CUSTODIAL SERVICES                | 72,516                     | 73,035           | 73,029           | 60,858           | 81,143           | 63,073                             | 18,070                | 9,956                 |
| 522140 - LAWN CARE                         | 1,991                      | 3,062            | 2,463            | 4,253            | 5,670            | 1,707                              | 3,963                 | 756                   |
| 522202 - VEHICLE MAINTENANCE               | 24,046                     | 28,556           | 40,900           | 29,587           | 39,450           | 40,900                             | (1,450)               | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 14,616                     | 4,881            | 0                | 5,249            | 6,999            | 0                                  | 6,999                 | 0                     |
| 522218 - PEST CONTROL                      | 222                        | 1,086            | 840              | 560              | 747              | 732                                | 15                    | 108                   |
| 523100 - INSURANCE, OTHER BENEFITS         | 43,027                     | 49,761           | 91,399           | 56,509           | 91,399           | 86,418                             | 4,981                 | 4,981                 |
| 523110 - INSURANCE DEDUCTIBLES             | 21,548                     | 23,840           | 0                | 0                | 0                | 0                                  | 0                     | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 28,601                     | 32,123           | 28,080           | 21,218           | 28,291           | 33,537                             | (5,246)               | (5,457)               |
| 531210 - WATER/SEWER                       | 10,424                     | 9,928            | 11,508           | 6,272            | 8,363            | 11,508                             | (3,145)               | 0                     |
| 531230 - ELECTRICITY                       | 81,065                     | 82,616           | 73,500           | 52,389           | 69,852           | 69,600                             | 252                   | 3,900                 |
| 531520 - NATURAL GAS                       | 1,015                      | 1,396            | 1,380            | 877              | 1,169            | 1,380                              | (211)                 | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>310,892</b>             | <b>320,971</b>   | <b>338,503</b>   | <b>247,887</b>   | <b>348,452</b>   | <b>324,188</b>                     | <b>24,264</b>         | <b>14,315</b>         |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>310,892</b>             | <b>320,971</b>   | <b>338,503</b>   | <b>247,887</b>   | <b>348,452</b>   | <b>324,188</b>                     | <b>24,264</b>         | <b>14,315</b>         |
| <b>TOTAL EXPENDITURES</b>                  | <b>5,690,368</b>           | <b>7,017,230</b> | <b>7,492,382</b> | <b>7,354,677</b> | <b>9,387,145</b> | <b>7,817,059</b>                   | <b>1,570,086</b>      | <b>(324,677)</b>      |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>5,690,368</b>           | <b>7,017,230</b> | <b>7,492,382</b> | <b>7,354,677</b> | <b>9,387,145</b> | <b>7,817,059</b>                   | <b>1,570,086</b>      | <b>(324,677)</b>      |

NOTES

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2300 - STATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| STATE COURT                             |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 925,961                    | 955,847        | 961,169        | 811,815     | 1,019,671   | 1,067,382                          | (47,711)              | (106,213)             |
| 511115 - PERFECT ATTENDANCE             | 542                        | 564            | 0              | 587         | 587         | 0                                  | 587                   | 0                     |
| TOTAL COMPENSATION                      | 926,503                    | 956,411        | 961,169        | 812,401     | 1,020,257   | 1,067,382                          | (47,125)              | (106,213)             |
| 512101 - GROUP INSURANCE - HEALTH       | 125,408                    | 131,124        | 103,454        | 120,517     | 151,374     | 157,454                            | (6,080)               | (54,000)              |
| 512102 - GROUP INSURANCE - LIFE         | 966                        | 977            | 1,029          | 788         | 990         | 785                                | 205                   | 244                   |
| 512103 - GROUP INSURANCE - DENTAL       | 2,681                      | 2,770          | 2,683          | 2,955       | 3,712       | 4,236                              | (524)                 | (1,553)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,638                      | 1,721          | 1,731          | 979         | 1,230       | 1,108                              | 122                   | 623                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 248                        | 252            | 253            | 192         | 241         | 253                                | (12)                  | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 80                         | 82             | 82             | 62          | 78          | 82                                 | (4)                   | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 82,937                     | 90,003         | 71,946         | 65,131      | 81,807      | 73,497                             | 8,310                 | (1,551)               |
| 512405 - JUDGES RETIREMENT SYS (JRS)MAT | 17,935                     | 18,350         | 18,300         | 18,652      | 23,428      | 26,000                             | (2,572)               | (7,700)               |
| TOTAL BENEFITS                          | 231,893                    | 245,278        | 199,478        | 209,277     | 262,860     | 263,415                            | (555)                 | (63,937)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 52,707                     | 55,545         | 59,592         | 47,626      | 59,821      | 66,177                             | (6,356)               | (6,585)               |
| 512300 - MEDICARE                       | 12,888                     | 13,278         | 13,937         | 11,236      | 14,113      | 15,477                             | (1,364)               | (1,540)               |
| TOTAL PAYROLL TAXES                     | 65,595                     | 68,823         | 73,529         | 58,863      | 73,934      | 81,654                             | (7,720)               | (8,125)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,223,991                  | 1,270,512      | 1,234,176      | 1,080,541   | 1,357,051   | 1,412,451                          | (55,400)              | (178,275)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2300 - STATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521300 - TECHNICAL                         | 2,297                             | 5,759          | 5,800          | 2,298       | 3,064       | 6,525                              | (3,461)                    | (725)                 |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 13,000         | 8,126       | 10,834      | 0                                  | 10,834                     | 13,000                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 2,693                             | 2,851          | 4,014          | 1,845       | 2,459       | 3,300                              | (841)                      | 714                   |
| 523201 - CELL PHONE                        | 0                                 | 154            | 0              | 373         | 498         | 504                                | (6)                        | (504)                 |
| 523250 - POSTAGE                           | 219                               | 490            | 1,500          | 97          | 129         | 1,500                              | (1,371)                    | 0                     |
| 523500 - TRAVEL                            | 4,038                             | 4,995          | 9,615          | 1,440       | 1,921       | 13,245                             | (11,324)                   | (3,630)               |
| 523600 - DUES AND FEES                     | 2,176                             | 2,103          | 3,185          | 1,900       | 2,533       | 4,425                              | (1,892)                    | (1,240)               |
| 523700 - EDUCATION AND TRAINING            | 2,775                             | 1,245          | 4,615          | 1,661       | 2,215       | 4,615                              | (2,400)                    | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 1,771                             | 1,548          | 4,735          | 648         | 864         | 6,435                              | (5,571)                    | (1,700)               |
| 531400 - BOOKS AND PERIODICALS             | 3,476                             | 3,754          | 4,060          | 4,405       | 5,874       | 4,060                              | 1,814                      | 0                     |
| 531620 - FURNITURE/FURNISHINGS             | 363                               | 10,325         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 4,890                             | 7,970          | 5,445          | 1,675       | 2,233       | 1,926                              | 307                        | 3,519                 |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 24,699                            | 41,194         | 55,969         | 24,467      | 32,623      | 46,535                             | (13,912)                   | 9,434                 |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 542300 - FURNITURE AND FIXTURES            | 0                                 | 0              | 0              | 7,000       | 9,333       | 18,000                             | (8,667)                    | (18,000)              |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                                 | 0              | 0              | 7,000       | 9,333       | 18,000                             | (8,667)                    | (18,000)              |
| <b>TOTAL</b>                               | 1,248,689                         | 1,311,707      | 1,290,145      | 1,112,008   | 1,399,007   | 1,476,986                          | (77,979)                   | (186,841)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2300 - STATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,516                      | 2,260          | 2,466          | 2,158       | 2,466       | 2,498                              | (32)                  | (32)                  |
| 522110 - DISPOSAL                          | 285                        | 285            | 321            | 238         | 317         | 321                                | (4)                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 24,383                     | 24,557         | 23,587         | 19,656      | 26,208      | 25,752                             | 456                   | (2,165)               |
| 522140 - LAWN CARE                         | 519                        | 606            | 853            | 506         | 675         | 853                                | (178)                 | 0                     |
| 522218 - PEST CONTROL                      | 56                         | 270            | 216            | 144         | 192         | 216                                | (24)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 6,571                      | 7,599          | 7,457          | 8,630       | 8,630       | 8,640                              | (10)                  | (1,183)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 4,200                      | 4,402          | 4,020          | 3,568       | 4,757       | 5,430                              | (673)                 | (1,410)               |
| 531210 - WATER/SEWER                       | 3,911                      | 3,691          | 4,266          | 2,125       | 2,833       | 4,266                              | (1,433)               | 0                     |
| 531230 - ELECTRICITY                       | 34,666                     | 34,566         | 31,050         | 20,800      | 27,734      | 31,050                             | (3,316)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 77,107                     | 78,237         | 74,236         | 57,824      | 73,811      | 79,026                             | (5,215)               | (4,790)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 77,107                     | 78,237         | 74,236         | 57,824      | 73,811      | 79,026                             | (5,215)               | (4,790)               |
| <b>TOTAL EXPENDITURES</b>                  | 1,325,796                  | 1,389,943      | 1,364,381      | 1,169,832   | 1,472,819   | 1,556,012                          | (83,193)              | (191,631)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,325,796                  | 1,389,943      | 1,364,381      | 1,169,832   | 1,472,819   | 1,556,012                          | (83,193)              | (191,631)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2301 - STATE COURT TECH FD  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                       | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>             |                                   |                |                |             |             |                                    |                            |                       |
| <b>STATE COURT TECH FD</b>            |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>            |                                   |                |                |             |             |                                    |                            |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>  |                                   |                |                |             |             |                                    |                            |                       |
| 531660 - NON ASSET COMPUTER EQUIPMENT | 0                                 | 0              | 10,000         | 0           | 0           | 10,000                             | (10,000)                   | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)   | 0                                 | 0              | 10,000         | 0           | 0           | 10,000                             | (10,000)                   | 0                     |
| TOTAL                                 | 0                                 | 0              | 10,000         | 0           | 0           | 10,000                             | (10,000)                   | 0                     |
| TOTAL EXPENDITURES                    | 0                                 | 0              | 10,000         | 0           | 0           | 10,000                             | (10,000)                   | 0                     |
| TOTAL FUND REDUCTIONS                 | 0                                 | 0              | 10,000         | 0           | 0           | 10,000                             | (10,000)                   | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2310 - STATE COURT SOLICITOR  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| STATE COURT SOLICITOR                   |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,964,967                  | 2,088,468      | 2,243,396      | 1,765,789   | 2,217,899   | 2,249,589                          | (31,690)              | (6,193)               |
| 511115 - PERFECT ATTENDANCE             | 8,536                      | 9,004          | 0              | 11,028      | 11,028      | 0                                  | 11,028                | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 13,080                     | 6,438          | 23,299         | 0           | 0           | 24,490                             | (24,490)              | (1,191)               |
| 511300 - OVERTIME                       | 0                          | 274            | 0              | 257         | 323         | 0                                  | 323                   | 0                     |
| TOTAL COMPENSATION                      | 1,986,582                  | 2,104,184      | 2,266,695      | 1,777,074   | 2,229,250   | 2,274,079                          | (44,829)              | (7,384)               |
| 512101 - GROUP INSURANCE - HEALTH       | 456,184                    | 454,684        | 421,646        | 412,811     | 518,506     | 546,202                            | (27,696)              | (124,556)             |
| 512102 - GROUP INSURANCE - LIFE         | 2,015                      | 1,992          | 2,163          | 1,834       | 2,304       | 2,139                              | 165                   | 24                    |
| 512103 - GROUP INSURANCE - DENTAL       | 9,089                      | 8,459          | 8,931          | 9,715       | 12,202      | 13,932                             | (1,730)               | (5,001)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 4,230                      | 4,351          | 4,344          | 3,085       | 3,875       | 3,650                              | 225                   | 694                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 757                        | 766            | 756            | 640         | 803         | 800                                | 3                     | (44)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 241                        | 248            | 246            | 207         | 260         | 260                                | 0                     | (14)                  |
| 512403 - DEFINED BENEFIT PLAN           | 298,879                    | 336,839        | 391,689        | 286,445     | 359,786     | 393,218                            | (33,432)              | (1,529)               |
| 512405 - JUDGES RETIREMENT SYS (JRS)MAT | 5,327                      | 5,450          | 5,500          | 5,540       | 6,959       | 7,600                              | (641)                 | (2,100)               |
| TOTAL BENEFITS                          | 776,722                    | 812,790        | 835,275        | 720,277     | 904,696     | 967,801                            | (63,105)              | (132,526)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 116,701                    | 123,536        | 140,535        | 103,951     | 130,567     | 140,993                            | (10,426)              | (458)                 |
| 512300 - MEDICARE                       | 27,214                     | 28,891         | 32,867         | 24,311      | 30,536      | 32,974                             | (2,438)               | (107)                 |
| TOTAL PAYROLL TAXES                     | 143,915                    | 152,427        | 173,402        | 128,263     | 161,103     | 173,967                            | (12,864)              | (565)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 2,907,219                  | 3,069,401      | 3,275,372      | 2,625,613   | 3,295,048   | 3,415,847                          | (120,799)             | (140,475)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521102 - ADMINISTRATIVE/ WITNESS FEES   | 0                          | 0              | 1,000          | 0           | 0           | 500                                | (500)                 | 500                   |
| 521200 - PROFESSIONAL SERVICES          | 287                        | 359            | 250            | 36          | 48          | 250                                | (202)                 | 0                     |
| 521201 - PROF SVCS/BROKERS & REPORTERS  | 0                          | 339            | 1,000          | 0           | 0           | 1,000                              | (1,000)               | 0                     |
| 521222 - FORENSIC LAB TESTING           | 1,861                      | 617            | 20,000         | 333         | 444         | 7,500                              | (7,056)               | 12,500                |
| 522118 - DISPOSAL-SHREDDING             | 0                          | 0              | 3,000          | 0           | 0           | 1,500                              | (1,500)               | 1,500                 |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 2,793                      | 3,218          | 5,000          | 2,059       | 2,745       | 5,000                              | (2,255)               | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2310 - STATE COURT SOLICITOR  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523201 - CELL PHONE                     | 10,120                            | 10,995         | 11,000         | 8,417       | 11,223      | 12,500                             | (1,277)                    | (1,500)               |
| 523250 - POSTAGE                        | 1,774                             | 1,952          | 2,500          | 1,381       | 1,841       | 2,500                              | (659)                      | 0                     |
| 523400 - PRINTING AND BINDING           | 2,237                             | 1,863          | 1,500          | 613         | 817         | 2,500                              | (1,683)                    | (1,000)               |
| 523500 - TRAVEL                         | 9,748                             | 13,361         | 23,412         | 12,658      | 16,877      | 22,000                             | (5,123)                    | 1,412                 |
| 523600 - DUES AND FEES                  | 21,677                            | 16,843         | 19,910         | 17,470      | 23,293      | 26,299                             | (3,006)                    | (6,389)               |
| 523700 - EDUCATION AND TRAINING         | 4,360                             | 5,421          | 7,650          | 6,195       | 8,260       | 8,650                              | (390)                      | (1,000)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 20,425                            | 23,849         | 22,200         | 12,740      | 16,986      | 22,200                             | (5,214)                    | 0                     |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 0                                 | 0              | 1,500          | 0           | 0           | 500                                | (500)                      | 1,000                 |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 1,309       | 1,745       | 1,500                              | 245                        | (1,500)               |
| 531270 - GASOLINE                       | 4,903                             | 4,890          | 6,000          | 4,666       | 6,221       | 6,000                              | 221                        | 0                     |
| 531300 - FOOD                           | 956                               | 141            | 100            | 50          | 67          | 100                                | (33)                       | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 8,680                             | 10,012         | 12,500         | 7,670       | 10,226      | 12,500                             | (2,274)                    | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 3,341                             | 3,029          | 2,500          | 109         | 145         | 0                                  | 145                        | 2,500                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 6,369                             | 9,773          | 0              | 0           | 0           | 12,500                             | (12,500)                   | (12,500)              |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 3,796       | 5,061       | 0                                  | 5,061                      | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 99,530                            | 106,661        | 141,022        | 79,499      | 105,999     | 145,499                            | (39,500)                   | (4,477)               |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                       | 0                                 | 32,089         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542501 - OTHER CAPITAL ITEMS            | 0                                 | 0              | 0              | 610,647     | 814,196     | 0                                  | 814,196                    | 0                     |
| TOTAL CAPITAL (54S)                     | 0                                 | 32,089         | 0              | 610,647     | 814,196     | 0                                  | 814,196                    | 0                     |
| DEBT SERVICE                            |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL        | 11,386                            | 4,776          | 5,131          | 55,050      | 55,050      | 49,914                             | 5,136                      | (44,783)              |
| 582200 - CAPITAL LEASE INTEREST         | 918                               | 570            | 267            | 1,400       | 1,400       | 10,902                             | (9,502)                    | (10,635)              |
| TOTAL DEBT SERVICE                      | 12,304                            | 5,346          | 5,398          | 56,450      | 56,450      | 60,816                             | (4,366)                    | (55,418)              |
| TOTAL                                   | 3,019,052                         | 3,213,497      | 3,421,792      | 3,372,210   | 4,271,694   | 3,622,162                          | 649,532                    | (200,370)             |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2310 - STATE COURT SOLICITOR  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 7,682                      | 6,880          | 7,152          | 6,583       | 7,152       | 7,245                              | (93)                  | (93)                  |
| 512701 - WORKERS COMP CLAIMS               | 0                          | 0              | 0              | 212         | 283         | 0                                  | 283                   | 0                     |
| 522110 - DISPOSAL                          | 845                        | 845            | 1,040          | 704         | 939         | 1,300                              | (361)                 | (260)                 |
| 522130 - CUSTODIAL SERVICES                | 51,186                     | 51,551         | 61,034         | 50,862      | 67,816      | 83,297                             | (15,481)              | (22,263)              |
| 522140 - LAWN CARE                         | 3,812                      | 3,804          | 3,023          | 2,160       | 2,880       | 3,779                              | (899)                 | (756)                 |
| 522202 - VEHICLE MAINTENANCE               | 4,892                      | 1,462          | 4,000          | 3,364       | 4,485       | 4,500                              | (15)                  | (500)                 |
| 522218 - PEST CONTROL                      | 240                        | 558            | 432            | 288         | 384         | 540                                | (156)                 | (108)                 |
| 523100 - INSURANCE, OTHER BENEFITS         | 20,025                     | 23,159         | 27,219         | 26,300      | 27,219      | 30,293                             | (3,074)               | (3,074)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 9,842                      | 10,524         | 9,120          | 8,114       | 10,819      | 13,065                             | (2,246)               | (3,945)               |
| 531210 - WATER/SEWER                       | 3,674                      | 3,622          | 3,904          | 2,209       | 2,946       | 4,880                              | (1,934)               | (976)                 |
| 531230 - ELECTRICITY                       | 20,418                     | 25,417         | 21,600         | 19,555      | 26,073      | 30,360                             | (4,287)               | (8,760)               |
| 531520 - NATURAL GAS                       | 1,704                      | 1,995          | 2,319          | 1,370       | 1,826       | 2,899                              | (1,073)               | (580)                 |
| <b>TOTAL ALLOCATED COSTS</b>               | 124,320                    | 129,816        | 140,843        | 121,721     | 152,821     | 182,158                            | (29,337)              | (41,315)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 124,320                    | 129,816        | 140,843        | 121,721     | 152,821     | 182,158                            | (29,337)              | (41,315)              |
| <b>TOTAL EXPENDITURES</b>                  | 3,143,372                  | 3,343,313      | 3,562,635      | 3,493,931   | 4,424,515   | 3,804,320                          | 620,195               | (241,685)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 3,143,372                  | 3,343,313      | 3,562,635      | 3,493,931   | 4,424,515   | 3,804,320                          | 620,195               | (241,685)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2311 - SOLICITOR VIDEO ACCOUNT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| SOLICITOR VIDEO ACCOUNT                 |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 523400 - PRINTING AND BINDING           | 0                          | 0              | 2,500          | 0           | 0           | 2,500                              | (2,500)               | 0                     |
| 523500 - TRAVEL                         | 354                        | 192            | 3,000          | 1,051       | 1,401       | 3,000                              | (1,599)               | 0                     |
| 523600 - DUES AND FEES                  | 0                          | 0              | 2,000          | 0           | 0           | 2,000                              | (2,000)               | 0                     |
| 523700 - EDUCATION AND TRAINING         | 0                          | 0              | 4,000          | 0           | 0           | 4,000                              | (4,000)               | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 0                          | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)               | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 5,274                      | 3,083          | 5,000          | 324         | 432         | 5,000                              | (4,568)               | 0                     |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 0                          | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)               | 0                     |
| 531160 - COMMUNITY OUTREACH             | 275                        | 429            | 1,500          | 0           | 0           | 1,500                              | (1,500)               | 0                     |
| 531300 - FOOD                           | 166                        | 99             | 1,000          | 449         | 598         | 1,000                              | (402)                 | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 0                          | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)               | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 2,653                      | 1,058          | 5,000          | 824         | 1,098       | 5,000                              | (3,902)               | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 4,583                      | 6,119          | 12,000         | 2,109       | 2,812       | 12,000                             | (9,188)               | 0                     |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 1,000       | 1,333       | 0                                  | 1,333                 | 0                     |
| 531712 - UNIFORMS                       | 0                          | 1,899          | 2,000          | 0           | 0           | 2,000                              | (2,000)               | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 13,304                     | 12,878         | 53,000         | 5,756       | 7,675       | 53,000                             | (45,325)              | 0                     |
| TOTAL                                   | 13,304                     | 12,878         | 53,000         | 5,756       | 7,675       | 53,000                             | (45,325)              | 0                     |
| TOTAL EXPENDITURES                      | 13,304                     | 12,878         | 53,000         | 5,756       | 7,675       | 53,000                             | (45,325)              | 0                     |
| TOTAL FUND REDUCTIONS                   | 13,304                     | 12,878         | 53,000         | 5,756       | 7,675       | 53,000                             | (45,325)              | 0                     |

NOTES

- 2026 RUN =

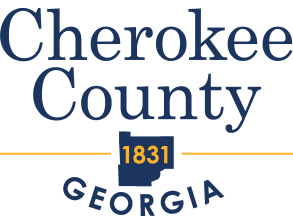
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

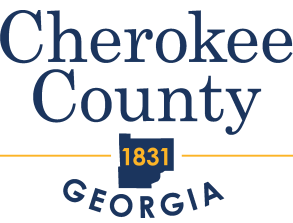
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2400 - MAGISTRATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)  |                                   |                |                |             |             |                                    |                            |                       |
| MAGISTRATE COURT    |                                   |                |                |             |             |                                    |                            |                       |
| <u>EXPENDITURES</u> |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2400 - MAGISTRATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 431,886                    | 421,552        | 424,525        | 358,169     | 449,875     | 483,628                            | (33,753)              | (59,103)              |
| 511200 - PART TIME/TEMP EMPLOYEES       | 80,386                     | 93,387         | 107,074        | 77,681      | 97,570      | 151,281                            | (53,711)              | (44,207)              |
| TOTAL COMPENSATION                      | 512,272                    | 514,939        | 531,599        | 435,850     | 547,445     | 634,909                            | (87,464)              | (103,310)             |
| 512101 - GROUP INSURANCE - HEALTH       | 26,742                     | 36,215         | 34,647         | 51,489      | 64,673      | 73,009                             | (8,336)               | (38,362)              |
| 512102 - GROUP INSURANCE - LIFE         | 445                        | 398            | 446            | 365         | 459         | 411                                | 48                    | 35                    |
| 512103 - GROUP INSURANCE - DENTAL       | 1,055                      | 817            | 797            | 1,283       | 1,611       | 1,920                              | (309)                 | (1,123)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 836                        | 501            | 393            | 458         | 575         | 553                                | 22                    | (160)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 113                        | 103            | 113            | 90          | 112         | 112                                | 0                     | 1                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 37                         | 33             | 36             | 29          | 36          | 36                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 71,630                     | 73,735         | 74,268         | 62,680      | 78,728      | 84,568                             | (5,840)               | (10,300)              |
| TOTAL BENEFITS                          | 100,858                    | 111,803        | 110,700        | 116,393     | 146,194     | 160,609                            | (14,415)              | (49,909)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 30,880                     | 31,225         | 32,960         | 25,998      | 32,655      | 39,364                             | (6,709)               | (6,404)               |
| 512300 - MEDICARE                       | 7,301                      | 7,303          | 7,708          | 6,080       | 7,637       | 9,206                              | (1,569)               | (1,498)               |
| TOTAL PAYROLL TAXES                     | 38,180                     | 38,528         | 40,668         | 32,078      | 40,292      | 48,570                             | (8,278)               | (7,902)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 651,310                    | 665,269        | 682,967        | 584,322     | 733,931     | 844,088                            | (110,157)             | (161,121)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 0                          | 0              | 2,500          | 0           | 0           | 3,000                              | (3,000)               | (500)                 |
| 521300 - TECHNICAL                      | 0                          | 880            | 400            | 440         | 586         | 2,220                              | (1,634)               | (1,820)               |
| 523250 - POSTAGE                        | 0                          | 29             | 400            | 31          | 42          | 400                                | (358)                 | 0                     |
| 523500 - TRAVEL                         | 0                          | 368            | 5,603          | 1,371       | 1,828       | 5,000                              | (3,172)               | 603                   |
| 523600 - DUES AND FEES                  | 4,126                      | 9,490          | 5,275          | 4,700       | 6,267       | 2,275                              | 3,992                 | 3,000                 |
| 523700 - EDUCATION AND TRAINING         | 4,033                      | 4,095          | 5,950          | 3,113       | 4,150       | 11,350                             | (7,200)               | (5,400)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 4,067                      | 37,186         | 16,691         | 3,497       | 4,663       | 20,736                             | (16,073)              | (4,045)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 12,225                     | 52,047         | 36,819         | 13,151      | 17,535      | 44,981                             | (27,446)              | (8,162)               |
| TOTAL                                   | 663,535                    | 717,317        | 719,786        | 597,473     | 751,466     | 889,069                            | (137,603)             | (169,283)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2400 - MAGISTRATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 692                        | 601            | 986            | 589         | 986         | 999                                | (13)                  | (13)                  |
| 522110 - DISPOSAL                          | 95                         | 95             | 107            | 79          | 106         | 107                                | (1)                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 8,128                      | 8,186          | 7,862          | 6,552       | 8,736       | 8,584                              | 152                   | (722)                 |
| 522140 - LAWN CARE                         | 173                        | 202            | 284            | 169         | 225         | 284                                | (59)                  | 0                     |
| 522218 - PEST CONTROL                      | 19                         | 96             | 72             | 48          | 64          | 72                                 | (8)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 2,190                      | 2,533          | 2,983          | 2,877       | 2,983       | 3,456                              | (473)                 | (473)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 3,397                      | 3,510          | 3,540          | 3,328       | 4,437       | 4,936                              | (499)                 | (1,396)               |
| 531210 - WATER/SEWER                       | 1,304                      | 1,230          | 1,422          | 708         | 944         | 1,422                              | (478)                 | 0                     |
| 531230 - ELECTRICITY                       | 11,555                     | 11,522         | 10,350         | 6,933       | 9,245       | 10,350                             | (1,105)               | 0                     |
| TOTAL ALLOCATED COSTS                      | 27,553                     | 27,976         | 27,606         | 21,283      | 27,725      | 30,210                             | (2,485)               | (2,604)               |
| TOTAL NON DEPARTMENT MANAGED COSTS         | 27,553                     | 27,976         | 27,606         | 21,283      | 27,725      | 30,210                             | (2,485)               | (2,604)               |
| TOTAL EXPENDITURES                         | 691,088                    | 745,293        | 747,392        | 618,756     | 779,191     | 919,279                            | (140,088)             | (171,887)             |
| TOTAL FUND REDUCTIONS                      | 691,088                    | 745,293        | 747,392        | 618,756     | 779,191     | 919,279                            | (140,088)             | (171,887)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2450 - PROBATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| PROBATE COURT                           |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 689,086                    | 738,802        | 764,973        | 624,092     | 783,883     | 802,640                            | (18,757)              | (37,667)              |
| 511115 - PERFECT ATTENDANCE             | 1,867                      | 633            | 1,884          | 2,100       | 2,100       | 2,132                              | (32)                  | (248)                 |
| 511116 - SHORT TERM DISABILITY PAY      | 0                          | 3,991          | 0              | 0           | 0           | 314                                | (314)                 | (314)                 |
| TOTAL COMPENSATION                      | 690,953                    | 743,426        | 766,857        | 626,192     | 785,983     | 805,086                            | (19,103)              | (38,229)              |
| 512101 - GROUP INSURANCE - HEALTH       | 176,994                    | 209,555        | 173,082        | 175,310     | 220,196     | 212,994                            | 7,202                 | (39,912)              |
| 512102 - GROUP INSURANCE - LIFE         | 700                        | 733            | 812            | 645         | 810         | 740                                | 70                    | 72                    |
| 512103 - GROUP INSURANCE - DENTAL       | 3,624                      | 3,494          | 3,519          | 3,887       | 4,882       | 5,433                              | (551)                 | (1,914)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,399                      | 1,504          | 1,553          | 1,043       | 1,310       | 1,229                              | 81                    | 324                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 281                        | 299            | 309            | 246         | 309         | 309                                | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 91                         | 97             | 100            | 80          | 100         | 100                                | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 114,089                    | 130,056        | 133,870        | 109,584     | 137,641     | 140,462                            | (2,821)               | (6,592)               |
| TOTAL BENEFITS                          | 297,178                    | 345,738        | 313,245        | 290,794     | 365,249     | 361,267                            | 3,982                 | (48,022)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 40,355                     | 43,459         | 47,428         | 36,539      | 45,894      | 49,764                             | (3,870)               | (2,336)               |
| 512300 - MEDICARE                       | 9,448                      | 10,164         | 11,092         | 8,545       | 10,733      | 11,638                             | (905)                 | (546)                 |
| TOTAL PAYROLL TAXES                     | 49,803                     | 53,623         | 58,520         | 45,084      | 56,627      | 61,402                             | (4,775)               | (2,882)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,037,934                  | 1,142,787      | 1,138,622      | 962,070     | 1,207,859   | 1,227,755                          | (19,896)              | (89,133)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2450 - PROBATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 4,123                             | 5,267          | 6,000          | 8,309       | 11,079      | 9,000                              | 2,079                      | (3,000)               |
| 522200 - REPAIRS AND MAINTENANCE           | 500                               | 5,741          | 9,000          | 500         | 667         | 9,000                              | (8,333)                    | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 2,998                             | 3,038          | 5,000          | 1,990       | 2,653       | 4,000                              | (1,347)                    | 1,000                 |
| 523201 - CELL PHONE                        | 1,470                             | 1,505          | 2,000          | 1,085       | 1,446       | 2,000                              | (554)                      | 0                     |
| 523250 - POSTAGE                           | 11,023                            | 12,807         | 16,000         | 9,470       | 12,627      | 16,000                             | (3,373)                    | 0                     |
| 523500 - TRAVEL                            | 4,090                             | 2,000          | 3,000          | 1,645       | 2,194       | 3,000                              | (806)                      | 0                     |
| 523600 - DUES AND FEES                     | 1,975                             | 4,219          | 2,200          | 1,984       | 2,645       | 2,300                              | 345                        | (100)                 |
| 523700 - EDUCATION AND TRAINING            | 1,755                             | 4,752          | 2,400          | 1,212       | 1,616       | 1,500                              | 116                        | 900                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 39,678                            | 43,317         | 70,000         | 38,675      | 51,566      | 70,000                             | (18,434)                   | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 3,882                             | 3,964          | 4,200          | 0           | 0           | 1,000                              | (1,000)                    | 3,200                 |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 71,493                            | 86,610         | 119,800        | 64,870      | 86,493      | 117,800                            | (31,307)                   | 2,000                 |
| <b>TOTAL</b>                               | 1,109,428                         | 1,229,397      | 1,258,422      | 1,026,939   | 1,294,352   | 1,345,555                          | (51,203)                   | (87,133)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2450 - PROBATE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,845                      | 2,562          | 2,713          | 2,441       | 2,713       | 2,748                              | (35)                  | (35)                  |
| 522110 - DISPOSAL                          | 190                        | 190            | 215            | 158         | 211         | 215                                | (4)                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 16,255                     | 16,372         | 15,725         | 13,104      | 17,472      | 17,168                             | 304                   | (1,443)               |
| 522140 - LAWN CARE                         | 346                        | 404            | 569            | 338         | 450         | 569                                | (119)                 | 0                     |
| 522218 - PEST CONTROL                      | 37                         | 192            | 144            | 96          | 128         | 144                                | (16)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 8,031                      | 9,288          | 8,202          | 10,548      | 10,548      | 9,503                              | 1,045                 | (1,301)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 4,094                      | 4,436          | 3,480          | 3,360       | 4,480       | 5,124                              | (644)                 | (1,644)               |
| 531210 - WATER/SEWER                       | 2,607                      | 2,460          | 2,844          | 1,417       | 1,889       | 2,844                              | (955)                 | 0                     |
| 531230 - ELECTRICITY                       | 23,111                     | 23,044         | 20,700         | 13,867      | 18,489      | 20,700                             | (2,211)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 57,516                     | 58,949         | 54,592         | 45,328      | 56,380      | 59,015                             | (2,635)               | (4,423)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 57,516                     | 58,949         | 54,592         | 45,328      | 56,380      | 59,015                             | (2,635)               | (4,423)               |
| <b>TOTAL EXPENDITURES</b>                  | 1,166,944                  | 1,288,346      | 1,313,014      | 1,072,267   | 1,350,732   | 1,404,570                          | (53,838)              | (91,556)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,166,944                  | 1,288,346      | 1,313,014      | 1,072,267   | 1,350,732   | 1,404,570                          | (53,838)              | (91,556)              |

NOTES

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

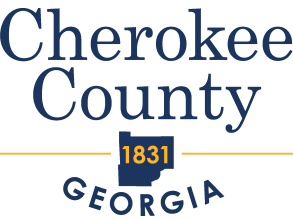
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2600 - JUVENILE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| JUVENILE COURT                          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 990,154                    | 1,046,476      | 1,090,659      | 856,432     | 1,075,711   | 1,151,281                          | (75,570)              | (60,622)              |
| 511115 - PERFECT ATTENDANCE             | 692                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 275                        | 2,001          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 45,707                     | 13,124         | 4,450          | 4,536       | 5,697       | 4,385                              | 1,312                 | 65                    |
| TOTAL COMPENSATION                      | 1,036,828                  | 1,061,602      | 1,095,109      | 860,968     | 1,081,409   | 1,155,666                          | (74,257)              | (60,557)              |
| 512101 - GROUP INSURANCE - HEALTH       | 159,508                    | 227,326        | 208,152        | 161,802     | 203,229     | 216,160                            | (12,931)              | (8,008)               |
| 512102 - GROUP INSURANCE - LIFE         | 891                        | 964            | 1,152          | 849         | 1,067       | 1,100                              | (33)                  | 52                    |
| 512103 - GROUP INSURANCE - DENTAL       | 2,860                      | 3,824          | 4,414          | 3,868       | 4,859       | 5,661                              | (802)                 | (1,247)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,756                      | 1,992          | 2,163          | 1,343       | 1,687       | 1,577                              | 110                   | 586                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 317                        | 363            | 393            | 291         | 365         | 365                                | 0                     | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 101                        | 118            | 127            | 94          | 118         | 118                                | 0                     | 9                     |
| 512403 - DEFINED BENEFIT PLAN           | 106,162                    | 121,756        | 129,098        | 95,292      | 119,690     | 129,606                            | (9,916)               | (508)                 |
| 512405 - JUDGES RETIREMENT SYS (JRS)MAT | 10,653                     | 11,104         | 11,739         | 11,079      | 13,916      | 15,500                             | (1,584)               | (3,761)               |
| TOTAL BENEFITS                          | 282,246                    | 367,447        | 357,238        | 274,618     | 344,931     | 370,087                            | (25,156)              | (12,849)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 61,861                     | 62,773         | 67,896         | 51,323      | 64,464      | 71,651                             | (7,187)               | (3,755)               |
| 512300 - MEDICARE                       | 14,602                     | 14,783         | 15,879         | 12,003      | 15,076      | 16,757                             | (1,681)               | (878)                 |
| TOTAL PAYROLL TAXES                     | 76,464                     | 77,556         | 83,775         | 63,326      | 79,540      | 88,408                             | (8,868)               | (4,633)               |
| 512600 - UNEMPLOYMENT INSURANCE         | 53                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 53                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,395,591                  | 1,506,605      | 1,536,122      | 1,198,912   | 1,505,880   | 1,614,161                          | (108,281)             | (78,039)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 8,522                      | 11,977         | 19,851         | 2,220       | 2,960       | 5,700                              | (2,740)               | 14,151                |
| 521203 - PROFESSIONAL/COURT INTERPRETER | 2,044                      | 1,966          | 8,520          | 2,389       | 3,186       | 5,000                              | (1,814)               | 3,520                 |
| 521204 - COURT APPOINTED ATTORNEY       | 355,581                    | 467,862        | 479,324        | 253,087     | 337,449     | 479,324                            | (141,875)             | 0                     |
| 521216 - PROF SVC/GUARDIAN AD LITEM     | 316,351                    | 398,484        | 389,416        | 228,446     | 304,595     | 289,416                            | 15,179                | 100,000               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2600 - JUVENILE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 521217 - PROF SVCS/CHILD ATTORNEY       | 0                          | 60,353         | 0              | 90,904      | 121,205     | 150,000                            | (28,795)              | (150,000)             |
| 521300 - TECHNICAL                      | 2,152                      | 5,340          | 3,600          | 3,366       | 4,489       | 3,500                              | 989                   | 100                   |
| 522118 - DISPOSAL-SHREDDING             | 2,730                      | 820            | 1,200          | 1,208       | 1,610       | 1,500                              | 110                   | (300)                 |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 0                          | 6,370          | 6,370          | 4,830       | 6,440       | 8,976                              | (2,536)               | (2,606)               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 2,775                      | 4,822          | 10,051         | 2,998       | 3,998       | 10,051                             | (6,053)               | 0                     |
| 523201 - CELL PHONE                     | 473                        | 503            | 504            | 329         | 438         | 504                                | (66)                  | 0                     |
| 523250 - POSTAGE                        | 5,850                      | 7,764          | 10,000         | 6,286       | 8,381       | 10,000                             | (1,619)               | 0                     |
| 523500 - TRAVEL                         | 9,938                      | 8,110          | 13,929         | 10,242      | 13,657      | 13,489                             | 168                   | 440                   |
| 523600 - DUES AND FEES                  | 3,460                      | 3,577          | 3,123          | 3,077       | 4,103       | 3,123                              | 980                   | 0                     |
| 523700 - EDUCATION AND TRAINING         | 2,350                      | 3,846          | 9,270          | 1,852       | 2,469       | 9,645                              | (7,176)               | (375)                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 17,095                     | 9,112          | 34,915         | 6,397       | 8,529       | 19,915                             | (11,386)              | 15,000                |
| 531300 - FOOD                           | 222                        | 3,153          | 3,500          | 2,345       | 3,126       | 3,500                              | (374)                 | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 10,877                     | 11,676         | 12,194         | 12,977      | 17,303      | 14,038                             | 3,265                 | (1,844)               |
| 531600 - SMALL EQUIPMENT                | 124                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 16,516                     | 11,745         | 10,700         | 0           | 0           | 5,700                              | (5,700)               | 5,000                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 20,010                     | 9,396          | 26,321         | 4,711       | 6,281       | 22,721                             | (16,440)              | 3,600                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 777,069                    | 1,026,875      | 1,042,788      | 637,663     | 850,218     | 1,056,102                          | (205,884)             | (13,314)              |
| TOTAL                                   | 2,172,661                  | 2,533,480      | 2,578,910      | 1,836,576   | 2,356,098   | 2,670,263                          | (314,165)             | (91,353)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2600 - JUVENILE COURT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,201                      | 2,012          | 3,453          | 1,895       | 3,453       | 3,498                              | (45)                  | (45)                  |
| 522110 - DISPOSAL                          | 380                        | 380            | 429            | 317         | 422         | 429                                | (7)                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 32,511                     | 32,743         | 31,449         | 26,208      | 34,943      | 34,336                             | 607                   | (2,887)               |
| 522140 - LAWN CARE                         | 692                        | 808            | 1,138          | 675         | 900         | 1,138                              | (238)                 | 0                     |
| 522218 - PEST CONTROL                      | 74                         | 384            | 288            | 192         | 256         | 288                                | (32)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 5,841                      | 6,755          | 10,439         | 7,671       | 10,439      | 12,095                             | (1,656)               | (1,656)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 3,632                      | 3,830          | 3,300          | 3,027       | 4,036       | 4,530                              | (494)                 | (1,230)               |
| 531210 - WATER/SEWER                       | 5,215                      | 4,921          | 5,688          | 2,833       | 3,777       | 5,688                              | (1,911)               | 0                     |
| 531230 - ELECTRICITY                       | 46,221                     | 46,089         | 41,400         | 27,734      | 36,978      | 41,400                             | (4,422)               | 0                     |
| TOTAL ALLOCATED COSTS                      | 96,768                     | 97,921         | 97,584         | 70,551      | 95,205      | 103,402                            | (8,197)               | (5,818)               |
| TOTAL NON DEPARTMENT MANAGED COSTS         | 96,768                     | 97,921         | 97,584         | 70,551      | 95,205      | 103,402                            | (8,197)               | (5,818)               |
| TOTAL EXPENDITURES                         | 2,269,429                  | 2,631,401      | 2,676,494      | 1,907,127   | 2,451,303   | 2,773,665                          | (322,362)             | (97,171)              |
| TOTAL FUND REDUCTIONS                      | 2,269,429                  | 2,631,401      | 2,676,494      | 1,907,127   | 2,451,303   | 2,773,665                          | (322,362)             | (97,171)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2610 - JUVENILE CT - SUPERVISION FEE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                     | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                  |                            |                |                |             |             |                                    |                       |                       |
| JUVENILE CT - SUPERVISION FEE       |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                        |                            |                |                |             |             |                                    |                       |                       |
| OPERATING COSTS (52S AND 53S)       |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES      | 39,917                     | 43,798         | 50,000         | 46,588      | 62,118      | 50,000                             | 12,118                | 0                     |
| 523201 - CELL PHONE                 | 470                        | 500            | 550            | 419         | 558         | 550                                | 8                     | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S) | 40,387                     | 44,298         | 50,550         | 47,007      | 62,676      | 50,550                             | 12,126                | 0                     |
| TOTAL                               | 40,387                     | 44,298         | 50,550         | 47,007      | 62,676      | 50,550                             | 12,126                | 0                     |
| TOTAL EXPENDITURES                  | 40,387                     | 44,298         | 50,550         | 47,007      | 62,676      | 50,550                             | 12,126                | 0                     |
| TOTAL FUND REDUCTIONS               | 40,387                     | 44,298         | 50,550         | 47,007      | 62,676      | 50,550                             | 12,126                | 0                     |

NOTES

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2810 - INDIGENT DEFENSE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| INDIGENT DEFENSE                        |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 300,736                    | 328,715        | 337,661        | 270,843     | 340,190     | 351,766                            | (11,576)              | (14,105)              |
| 511115 - PERFECT ATTENDANCE             | 1,652                      | 1,718          | 0              | 1,787       | 1,787       | 0                                  | 1,787                 | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 2,634                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL COMPENSATION                      | 305,023                    | 330,433        | 337,661        | 272,630     | 341,977     | 351,766                            | (9,789)               | (14,105)              |
| 512101 - GROUP INSURANCE - HEALTH       | 58,043                     | 72,851         | 48,917         | 49,298      | 61,920      | 64,130                             | (2,210)               | (15,213)              |
| 512102 - GROUP INSURANCE - LIFE         | 305                        | 321            | 270            | 281         | 353         | 248                                | 105                   | 22                    |
| 512103 - GROUP INSURANCE - DENTAL       | 851                        | 776            | 774            | 882         | 1,108       | 1,236                              | (128)                 | (462)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 610                        | 661            | 668            | 441         | 554         | 511                                | 43                    | 157                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 108                        | 113            | 112            | 89          | 112         | 112                                | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 35                         | 37             | 36             | 29          | 36          | 36                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 50,519                     | 57,830         | 59,091         | 47,710      | 59,926      | 61,559                             | (1,633)               | (2,468)               |
| TOTAL BENEFITS                          | 110,469                    | 132,589        | 109,868        | 98,732      | 124,011     | 127,832                            | (3,821)               | (17,964)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 17,997                     | 19,605         | 20,935         | 16,146      | 20,280      | 21,809                             | (1,529)               | (874)                 |
| 512300 - MEDICARE                       | 4,209                      | 4,585          | 4,896          | 3,776       | 4,743       | 5,100                              | (357)                 | (204)                 |
| TOTAL PAYROLL TAXES                     | 22,206                     | 24,190         | 25,831         | 19,922      | 25,023      | 26,909                             | (1,886)               | (1,078)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 437,698                    | 487,212        | 473,360        | 391,284     | 491,010     | 506,507                            | (15,497)              | (33,147)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2810 - INDIGENT DEFENSE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 71,261                     | 133,892        | 151,193        | 80,555      | 107,407     | 135,000                            | (27,593)              | 16,193                |
| 521201 - PROF SVCS/BROKERS & REPORTERS  | 0                          | 0              | 5,000          | 3,467       | 4,623       | 5,000                              | (377)                 | 0                     |
| 521203 - PROFESSIONAL/COURT INTERPRETER | 18,867                     | 19,630         | 25,000         | 16,462      | 21,949      | 21,000                             | 949                   | 4,000                 |
| 521204 - COURT APPOINTED ATTORNEY       | 2,693,089                  | 2,540,177      | 2,800,000      | 2,024,152   | 2,698,869   | 2,800,000                          | (101,131)             | 0                     |
| 521215 - ATTORNEY FOR THE DAY           | 393,413                    | 508,224        | 515,053        | 425,757     | 567,676     | 600,000                            | (32,324)              | (84,947)              |
| 521300 - TECHNICAL                      | 55                         | 440            | 0              | 220         | 293         | 0                                  | 293                   | 0                     |
| 522118 - DISPOSAL-SHREDDING             | 325                        | 740            | 520            | 750         | 1,000       | 750                                | 250                   | (230)                 |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 990                        | 931            | 864            | 756         | 1,008       | 688                                | 320                   | 176                   |
| 523250 - POSTAGE                        | 41                         | 46             | 250            | 32          | 43          | 75                                 | (32)                  | 175                   |
| 523500 - TRAVEL                         | 0                          | 0              | 200            | 0           | 0           | 0                                  | 0                     | 200                   |
| 523600 - DUES AND FEES                  | 397                        | 0              | 850            | 837         | 1,115       | 850                                | 265                   | 0                     |
| 523700 - EDUCATION AND TRAINING         | 225                        | 752            | 1,200          | 264         | 352         | 400                                | (48)                  | 800                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 5,231                      | 3,371          | 5,777          | 3,731       | 4,975       | 5,000                              | (25)                  | 777                   |
| 531300 - FOOD                           | 1,126                      | 1,228          | 2,376          | 953         | 1,271       | 1,200                              | 71                    | 1,176                 |
| 531600 - SMALL EQUIPMENT                | 423                        | 886            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 4,209                      | 0              | 0              | 0           | 0           | 1,763                              | (1,763)               | (1,763)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 3,189,651                  | 3,210,316      | 3,508,283      | 2,557,937   | 3,410,582   | 3,571,726                          | (161,144)             | (63,443)              |
| TOTAL                                   | 3,627,349                  | 3,697,528      | 3,981,643      | 2,949,221   | 3,901,593   | 4,078,233                          | (176,640)             | (96,590)              |

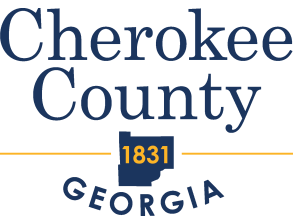


2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 2810 - INDIGENT DEFENSE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,588                             | 893            | 986            | 959         | 986         | 999                                | (13)                       | (13)                  |
| 522110 - DISPOSAL                          | 32                                | 32             | 36             | 26          | 35          | 0                                  | 35                         | 36                    |
| 522130 - CUSTODIAL SERVICES                | 2,709                             | 2,729          | 2,621          | 2,184       | 2,912       | 9,544                              | (6,632)                    | (6,923)               |
| 522140 - LAWN CARE                         | 58                                | 67             | 95             | 56          | 75          | 1,247                              | (1,172)                    | (1,152)               |
| 522218 - PEST CONTROL                      | 6                                 | 32             | 24             | 16          | 21          | 144                                | (123)                      | (120)                 |
| 523100 - INSURANCE, OTHER BENEFITS         | 2,921                             | 3,377          | 2,983          | 21,441      | 21,441      | 3,456                              | 17,985                     | (473)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 1,622                             | 1,646          | 1,500          | 1,487       | 1,983       | 2,116                              | (133)                      | (616)                 |
| 531210 - WATER/SEWER                       | 435                               | 410            | 474            | 236         | 315         | 858                                | (543)                      | (384)                 |
| 531230 - ELECTRICITY                       | 3,852                             | 3,841          | 3,450          | 2,311       | 3,082       | 4,290                              | (1,208)                    | (840)                 |
| 531520 - NATURAL GAS                       | 0                                 | 0              | 0              | 0           | 0           | 1,188                              | (1,188)                    | (1,188)               |
| <b>TOTAL ALLOCATED COSTS</b>               | 13,221                            | 13,027         | 12,169         | 28,717      | 30,850      | 23,842                             | 7,008                      | (11,673)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 13,221                            | 13,027         | 12,169         | 28,717      | 30,850      | 23,842                             | 7,008                      | (11,673)              |
| <b>TOTAL EXPENDITURES</b>                  | 3,640,571                         | 3,710,555      | 3,993,812      | 2,977,938   | 3,932,443   | 4,102,075                          | (169,632)                  | (108,263)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 3,640,571                         | 3,710,555      | 3,993,812      | 2,977,938   | 3,932,443   | 4,102,075                          | (169,632)                  | (108,263)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





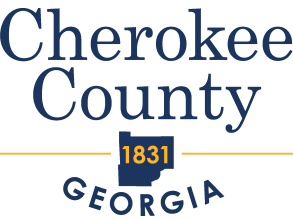
2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / SHERIFF OFFICE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| SHERIFF OFFICE                          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 30,040,195                 | 32,531,162     | 34,897,491     | 27,680,789  | 34,768,141  | 36,544,984                         | (1,776,843)           | (1,647,493)           |
| 511102 - SALARIES/ COURT SERVICE        | 36,999                     | 26,528         | 30,900         | 21,977      | 27,604      | 31,364                             | (3,760)               | (464)                 |
| 511103 - WORKED HOLIDAY                 | 328,289                    | 371,215        | 435,760        | 358,997     | 450,914     | 442,683                            | 8,231                 | (6,923)               |
| 511110 - UNIFORM ALLOWANCE              | 40,131                     | 43,056         | 46,020         | 39,403      | 49,492      | 53,820                             | (4,328)               | (7,800)               |
| 511115 - PERFECT ATTENDANCE             | 200,428                    | 200,645        | 0              | 209,362     | 209,362     | 0                                  | 209,362               | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 5,501                      | 1,662          | 0              | 20,635      | 25,918      | 0                                  | 25,918                | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 286,167                    | 297,030        | 576,131        | 237,939     | 298,860     | 530,897                            | (232,037)             | 45,234                |
| 511300 - OVERTIME                       | 2,505,163                  | 1,567,035      | 2,232,777      | 1,310,613   | 1,646,181   | 2,281,547                          | (635,366)             | (48,770)              |
| TOTAL COMPENSATION                      | 33,442,872                 | 35,038,334     | 38,219,079     | 29,879,714  | 37,476,471  | 39,885,295                         | (2,408,824)           | (1,666,216)           |
| 512101 - GROUP INSURANCE - HEALTH       | 6,672,515                  | 7,823,248      | 6,852,326      | 6,631,621   | 8,329,572   | 8,575,381                          | (245,809)             | (1,723,055)           |
| 512102 - GROUP INSURANCE - LIFE         | 30,634                     | 31,328         | 48,124         | 28,117      | 35,316      | 50,943                             | (15,627)              | (2,819)               |
| 512103 - GROUP INSURANCE - DENTAL       | 129,077                    | 133,375        | 141,696        | 154,820     | 194,460     | 220,018                            | (25,558)              | (78,322)              |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 65,636                     | 70,291         | 86,956         | 50,783      | 63,786      | 92,047                             | (28,261)              | (5,091)               |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 12,160                     | 12,637         | 13,435         | 10,303      | 12,941      | 13,591                             | (650)                 | (156)                 |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 3,935                      | 4,094          | 4,316          | 3,340       | 4,195       | 4,374                              | (179)                 | (58)                  |
| 512402 - RETIREMENT CONTRIBUTION/401A   | 6,992                      | 7,140          | 0              | 6,189       | 7,774       | 0                                  | 7,774                 | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 5,414,650                  | 5,968,791      | 6,587,436      | 5,082,202   | 6,383,442   | 6,887,161                          | (503,719)             | (299,725)             |
| TOTAL BENEFITS                          | 12,335,598                 | 14,050,903     | 13,734,289     | 11,967,375  | 15,031,486  | 15,843,515                         | (812,029)             | (2,109,226)           |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 1,973,358                  | 2,065,540      | 2,369,414      | 1,756,537   | 2,206,278   | 2,428,370                          | (222,092)             | (58,956)              |
| 512300 - MEDICARE                       | 462,612                    | 483,228        | 554,138        | 410,870     | 516,069     | 622,920                            | (106,851)             | (68,782)              |
| TOTAL PAYROLL TAXES                     | 2,435,970                  | 2,548,767      | 2,923,552      | 2,167,407   | 2,722,347   | 3,051,290                          | (328,943)             | (127,738)             |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 48,214,440                 | 51,638,005     | 54,876,920     | 44,014,496  | 55,230,304  | 58,780,100                         | (3,549,796)           | (3,903,180)           |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 123,662                    | 112,452        | 157,000        | 98,477      | 131,303     | 153,500                            | (22,197)              | 3,500                 |
| 521214 - PROF SVCS - LEGAL              | 65,376                     | 34,997         | 0              | 56,960      | 75,947      | 35,000                             | 40,947                | (35,000)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / SHERIFF OFFICE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 521221 - SO IMPOUND YARD - WRECKER FEES | 3,630                      | 2,075          | 4,500          | 3,620       | 4,827       | 7,400                              | (2,573)               | (2,900)               |
| 521225 - PROF SVCS/TRANSPORTATION       | 98,678                     | 107,824        | 136,000        | 94,400      | 125,867     | 136,000                            | (10,133)              | 0                     |
| 521260 - PROFESSIONAL SERVICE-MEDICAL   | 6,073,143                  | 6,458,085      | 6,600,000      | 5,261,047   | 7,014,730   | 7,236,867                          | (222,137)             | (636,867)             |
| 521261 - PROF SVCS - MED NON MANAGED    | 150,270                    | 206,902        | 204,750        | 186,720     | 248,960     | 224,750                            | 24,210                | (20,000)              |
| 521300 - TECHNICAL                      | 1,303,554                  | 2,078,981      | 2,642,666      | 1,667,893   | 2,223,857   | 4,805,724                          | (2,581,867)           | (2,163,058)           |
| 522200 - REPAIRS AND MAINTENANCE        | 213,309                    | 235,405        | 311,000        | 200,734     | 267,646     | 404,000                            | (136,354)             | (93,000)              |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 603,794                    | 636,246        | 674,671        | 317,608     | 423,477     | 872,871                            | (449,394)             | (198,200)             |
| 522207 - NON-VEHICLE RPRS - INS CLAIMS  | 0                          | 0              | 0              | 7,800       | 10,400      | 0                                  | 10,400                | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 29,839                     | 32,286         | 41,750         | 17,738      | 23,651      | 45,000                             | (21,349)              | (3,250)               |
| 523201 - CELL PHONE                     | 208,648                    | 219,288        | 236,918        | 188,187     | 250,916     | 243,918                            | 6,998                 | (7,000)               |
| 523250 - POSTAGE                        | 2,386                      | 11,481         | 7,750          | 8,679       | 11,572      | 11,250                             | 322                   | (3,500)               |
| 523300 - ADVERTISING                    | 11,982                     | 1,081          | 7,000          | 3,602       | 4,803       | 7,000                              | (2,197)               | 0                     |
| 523400 - PRINTING AND BINDING           | 15,149                     | 18,199         | 26,250         | 17,951      | 23,934      | 25,750                             | (1,816)               | 500                   |
| 523500 - TRAVEL                         | 107,386                    | 150,719        | 150,750        | 114,473     | 152,631     | 187,250                            | (34,619)              | (36,500)              |
| 523600 - DUES AND FEES                  | 135,918                    | 160,503        | 179,500        | 148,870     | 198,494     | 186,000                            | 12,494                | (6,500)               |
| 523700 - EDUCATION AND TRAINING         | 270,488                    | 190,104        | 318,547        | 205,676     | 274,234     | 316,014                            | (41,780)              | 2,533                 |
| 523800 - LICENSES                       | 17,694                     | 608            | 0              | 462         | 615         | 0                                  | 615                   | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 32,543                     | 46,229         | 78,000         | 45,794      | 61,059      | 83,000                             | (21,941)              | (5,000)               |
| 523910 - AUTOMOTIVE SERVICES O/S FLEET  | 0                          | 0              | 12,000         | 0           | 0           | 12,000                             | (12,000)              | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 362,713                    | 228,138        | 488,500        | 242,985     | 323,980     | 494,500                            | (170,520)             | (6,000)               |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 337,236                    | 294,156        | 341,000        | 255,843     | 341,124     | 338,000                            | 3,124                 | 3,000                 |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 29,832                     | 28,498         | 0              | 26,676      | 35,568      | 0                                  | 35,568                | 0                     |
| 531130 - GEN SUPPLIES/OPERATIONAL SUPPL | 31,153                     | 47,209         | 32,000         | 13,113      | 17,484      | 88,000                             | (70,516)              | (56,000)              |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 236            | 3,000          | 287,701     | 383,602     | 203,000                            | 180,602               | (200,000)             |
| 531270 - GASOLINE                       | 931,134                    | 883,668        | 925,000        | 765,960     | 1,021,279   | 925,000                            | 96,279                | 0                     |
| 531300 - FOOD                           | 760,826                    | 770,357        | 827,400        | 575,570     | 767,426     | 860,496                            | (93,070)              | (33,096)              |
| 531400 - BOOKS AND PERIODICALS          | 36                         | 154            | 750            | 10          | 13          | 750                                | (737)                 | 0                     |
| 531600 - SMALL EQUIPMENT                | 232,673                    | 32,002         | 82,500         | 70,934      | 94,579      | 80,500                             | 14,079                | 2,000                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 195,983                    | 91,279         | 231,000        | 53,856      | 71,808      | 220,000                            | (148,192)             | 11,000                |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 3,150       | 4,200       | 0                                  | 4,200                 | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / SHERIFF OFFICE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                     | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 531700 - OTHER SUPPLIES             | 33,966                     | 28,069         | 31,000         | 19,053      | 25,403      | 33,750                             | (8,347)               | (2,750)               |
| 531712 - UNIFORMS                   | 526,702                    | 351,341        | 637,200        | 356,555     | 475,406     | 732,300                            | (256,894)             | (95,100)              |
| 531750 - OTHER SUPPLIES K-9         | 31,377                     | 33,834         | 52,000         | 25,944      | 34,592      | 52,000                             | (17,408)              | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S) | 12,941,078                 | 13,492,408     | 15,440,402     | 11,344,040  | 15,125,386  | 19,021,590                         | (3,896,204)           | (3,581,188)           |
| CAPITAL (54S)                       |                            |                |                |             |             |                                    |                       |                       |
| 541100 - SITES                      | 0                          | 0              | 0              | 0           | 0           | 45,000                             | (45,000)              | (45,000)              |
| 541350 - BUILDING IMPROVEMENTS      | 0                          | 0              | 0              | 20,908      | 27,877      | 0                                  | 27,877                | 0                     |
| 542200 - VEHICLES                   | 66,126                     | 110,425        | 399,839        | 406,694     | 542,259     | 0                                  | 542,259               | 399,839               |
| 542500 - OTHER EQUIPMENT            | 25,188                     | 202,473        | 52,000         | 179,991     | 239,988     | 86,000                             | 153,988               | (34,000)              |
| TOTAL CAPITAL (54S)                 | 91,314                     | 312,897        | 451,839        | 607,593     | 810,123     | 131,000                            | 679,123               | 320,839               |
| NON-OPERATIONAL COSTS               |                            |                |                |             |             |                                    |                       |                       |
| 571002 - INTERGOVERNMENTAL-SW FEES  | 1,660                      | 1,660          | 0              | 1,660       | 1,660       | 1,660                              | 0                     | (1,660)               |
| TOTAL NON-OPERATIONAL COSTS         | 1,660                      | 1,660          | 0              | 1,660       | 1,660       | 1,660                              | 0                     | (1,660)               |
| TOTAL                               | 61,248,493                 | 65,444,971     | 70,769,161     | 55,967,789  | 71,167,474  | 77,934,350                         | (6,766,876)           | (7,165,189)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / SHERIFF OFFICE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                   |                   |                   |                   |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual    | 2026<br>Budget    | 2026<br>YTD       | 2026<br>Run       | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                   |                   |                   |                   |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                   |                   |                   |                   |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 135,701                    | 124,525           | 114,920           | 116,373           | 116,373           | 121,913                            | (5,540)               | (6,993)               |
| 512701 - WORKERS COMP CLAIMS               | 402,997                    | 169,720           | 468,213           | 175,330           | 233,773           | 488,213                            | (254,440)             | (20,000)              |
| 522110 - DISPOSAL                          | 4,968                      | 2,735             | 3,881             | 4,816             | 6,421             | 6,497                              | (76)                  | (2,616)               |
| 522130 - CUSTODIAL SERVICES                | 72,280                     | 94,261            | 89,658            | 74,382            | 99,175            | 96,972                             | 2,203                 | (7,314)               |
| 522140 - LAWN CARE                         | 15,747                     | 15,556            | 17,869            | 14,383            | 19,177            | 20,869                             | (1,692)               | (3,000)               |
| 522202 - VEHICLE MAINTENANCE               | 712,935                    | 853,202           | 816,000           | 382,989           | 510,651           | 671,000                            | (160,349)             | 145,000               |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 99,489                     | 51,396            | 0                 | 65,845            | 87,794            | 28,662                             | 59,132                | (28,662)              |
| 522218 - PEST CONTROL                      | 3,600                      | 7,053             | 5,355             | 3,570             | 4,760             | 5,115                              | (355)                 | 240                   |
| 523100 - INSURANCE, OTHER BENEFITS         | 884,910                    | 1,024,242         | 1,398,152         | 1,215,427         | 1,398,152         | 1,637,825                          | (239,673)             | (239,673)             |
| 523110 - INSURANCE DEDUCTIBLES             | 246,913                    | 387,624           | 0                 | 414,991           | 553,321           | 302,650                            | 250,671               | (302,650)             |
| 523200 - COMMUNICATIONS - ALLOCATED        | 156,103                    | 147,299           | 135,840           | 103,550           | 138,067           | 143,317                            | (5,250)               | (7,477)               |
| 531210 - WATER/SEWER                       | 273,131                    | 246,641           | 295,751           | 204,401           | 272,535           | 296,711                            | (24,176)              | (960)                 |
| 531230 - ELECTRICITY                       | 740,820                    | 708,386           | 653,152           | 520,740           | 694,320           | 670,198                            | 24,122                | (17,046)              |
| 531520 - NATURAL GAS                       | 27,816                     | 34,490            | 39,903            | 29,135            | 38,847            | 43,313                             | (4,466)               | (3,410)               |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>3,777,411</b>           | <b>3,867,129</b>  | <b>4,038,694</b>  | <b>3,325,930</b>  | <b>4,173,365</b>  | <b>4,533,255</b>                   | <b>(359,890)</b>      | <b>(494,561)</b>      |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>3,777,411</b>           | <b>3,867,129</b>  | <b>4,038,694</b>  | <b>3,325,930</b>  | <b>4,173,365</b>  | <b>4,533,255</b>                   | <b>(359,890)</b>      | <b>(494,561)</b>      |
| <b>TOTAL EXPENDITURES</b>                  | <b>65,025,904</b>          | <b>69,312,099</b> | <b>74,807,855</b> | <b>59,293,719</b> | <b>75,340,839</b> | <b>82,467,605</b>                  | <b>(7,126,766)</b>    | <b>(7,659,750)</b>    |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>65,025,904</b>          | <b>69,312,099</b> | <b>74,807,855</b> | <b>59,293,719</b> | <b>75,340,839</b> | <b>82,467,605</b>                  | <b>(7,126,766)</b>    | <b>(7,659,750)</b>    |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3222 - CMANS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| CMANS                                   |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,290,151                  | 1,482,445      | 989,504        | 758,115     | 952,222     | 1,011,768                          | (59,546)              | (22,264)              |
| 511103 - WORKED HOLIDAY                 | 342                        | 515            | 536            | 186         | 234         | 544                                | (310)                 | (8)                   |
| 511110 - UNIFORM ALLOWANCE              | 5,629                      | 7,092          | 7,800          | 6,065       | 7,617       | 7,800                              | (183)                 | 0                     |
| 511115 - PERFECT ATTENDANCE             | 6,799                      | 10,014         | 0              | 8,168       | 8,168       | 0                                  | 8,168                 | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 0                          | 0              | 0              | 5,051       | 6,345       | 0                                  | 6,345                 | 0                     |
| 511300 - OVERTIME                       | 55,340                     | 36,400         | 32,960         | 17,747      | 22,291      | 33,454                             | (11,163)              | (494)                 |
| TOTAL COMPENSATION                      | 1,358,261                  | 1,536,465      | 1,030,800      | 795,332     | 996,876     | 1,053,566                          | (56,690)              | (22,766)              |
| 512101 - GROUP INSURANCE - HEALTH       | 320,899                    | 405,026        | 231,488        | 193,790     | 243,407     | 247,762                            | (4,355)               | (16,274)              |
| 512102 - GROUP INSURANCE - LIFE         | 1,315                      | 1,369          | 1,348          | 797         | 1,001       | 1,419                              | (418)                 | (71)                  |
| 512103 - GROUP INSURANCE - DENTAL       | 5,263                      | 5,711          | 4,370          | 4,453       | 5,593       | 6,473                              | (880)                 | (2,103)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 2,813                      | 3,129          | 2,434          | 1,379       | 1,732       | 2,565                              | (833)                 | (131)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 486                        | 509            | 337            | 260         | 327         | 337                                | (10)                  | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 157                        | 165            | 108            | 84          | 106         | 108                                | (2)                   | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 227,412                    | 270,574        | 180,430        | 139,533     | 175,258     | 184,395                            | (9,137)               | (3,965)               |
| TOTAL BENEFITS                          | 558,346                    | 686,483        | 420,515        | 340,295     | 427,423     | 443,059                            | (15,636)              | (22,544)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 80,041                     | 90,166         | 63,924         | 46,010      | 57,790      | 65,328                             | (7,538)               | (1,404)               |
| 512300 - MEDICARE                       | 18,719                     | 21,087         | 14,950         | 10,760      | 13,515      | 15,279                             | (1,764)               | (329)                 |
| TOTAL PAYROLL TAXES                     | 98,760                     | 111,253        | 78,874         | 56,770      | 71,305      | 80,607                             | (9,302)               | (1,733)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 2,015,367                  | 2,334,201      | 1,530,189      | 1,192,397   | 1,495,605   | 1,577,232                          | (81,627)              | (47,043)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 35                         | 675            | 0              | 690         | 920         | 1,200                              | (280)                 | (1,200)               |
| 521221 - SO IMPOUND YARD - WRECKER FEES | 0                          | 0              | 0              | 350         | 467         | 1,400                              | (933)                 | (1,400)               |
| 521300 - TECHNICAL                      | 997,275                    | 1,778,659      | 64,208         | 26,143      | 34,857      | 31,707                             | 3,150                 | 32,501                |
| 522200 - REPAIRS AND MAINTENANCE        | 18,326                     | 62,574         | 20,000         | 8,751       | 11,668      | 20,000                             | (8,332)               | 0                     |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 603,794                    | 636,246        | 674,671        | 317,608     | 423,477     | 872,871                            | (449,394)             | (198,200)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3222 - CMANS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 972                        | 1,053          | 1,600          | 614         | 819         | 1,600                              | (781)                 | 0                     |
| 523201 - CELL PHONE                     | 27,620                     | 24,587         | 30,000         | 17,973      | 23,964      | 30,000                             | (6,036)               | 0                     |
| 523250 - POSTAGE                        | 126                        | 142            | 250            | 42          | 56          | 250                                | (194)                 | 0                     |
| 523300 - ADVERTISING                    | 6,960                      | 1,505          | 3,000          | 0           | 0           | 3,000                              | (3,000)               | 0                     |
| 523400 - PRINTING AND BINDING           | 259                        | 666            | 750            | 440         | 587         | 750                                | (163)                 | 0                     |
| 523500 - TRAVEL                         | 7,882                      | 4,725          | 8,750          | 6,709       | 8,945       | 10,250                             | (1,305)               | (1,500)               |
| 523600 - DUES AND FEES                  | 1,832                      | 1,616          | 2,500          | 300         | 400         | 1,000                              | (600)                 | 1,500                 |
| 523700 - EDUCATION AND TRAINING         | 8,295                      | 2,183          | 10,000         | 700         | 933         | 10,000                             | (9,067)               | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 3,539                      | 841            | 0              | 606         | 808         | 0                                  | 808                   | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 5,743                      | 3,093          | 15,000         | 17,953      | 23,938      | 17,000                             | 6,938                 | (2,000)               |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 0                          | 0              | 5,000          | 674         | 899         | 5,000                              | (4,101)               | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 2,538       | 3,384       | 0                                  | 3,384                 | 0                     |
| 531600 - SMALL EQUIPMENT                | 5,859                      | 3,762          | 10,000         | 2,612       | 3,482       | 8,000                              | (4,518)               | 2,000                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 18,625                     | 6,044          | 20,000         | 3,264       | 4,352       | 20,000                             | (15,648)              | 0                     |
| 531700 - OTHER SUPPLIES                 | 12,667                     | 3,160          | 2,000          | 1,636       | 2,181       | 2,000                              | 181                   | 0                     |
| 531712 - UNIFORMS                       | 656                        | 2,409          | 15,000         | 3,345       | 4,460       | 15,000                             | (10,540)              | 0                     |
| 531750 - OTHER SUPPLIES K-9             | 4,120                      | 1,939          | 12,000         | 1,926       | 2,568       | 12,000                             | (9,432)               | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 1,724,584                  | 2,535,879      | 894,729        | 414,873     | 553,165     | 1,063,028                          | (509,863)             | (168,299)             |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542200 - VEHICLES                       | 0                          | 21,557         | 0              | 6,526       | 8,701       | 0                                  | 8,701                 | 0                     |
| 542500 - OTHER EQUIPMENT                | 0                          | 106,267        | 0              | 7,025       | 9,367       | 0                                  | 9,367                 | 0                     |
| TOTAL CAPITAL (54S)                     | 0                          | 127,824        | 0              | 13,551      | 18,068      | 0                                  | 18,068                | 0                     |
| TOTAL                                   | 3,739,951                  | 4,997,905      | 2,424,918      | 1,620,821   | 2,066,838   | 2,640,260                          | (573,422)             | (215,342)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3222 - CMANS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 4,159                      | 3,770            | 3,946            | 3,573            | 3,946            | 2,998                              | 948                   | 948                   |
| 512701 - WORKERS COMP CLAIMS               | 4,982                      | 0                | 0                | 0                | 0                | 0                                  | 0                     | 0                     |
| 522110 - DISPOSAL                          | 308                        | 44               | 530              | 44               | 59               | 530                                | (471)                 | 0                     |
| 522130 - CUSTODIAL SERVICES                | 9,800                      | 9,800            | 10,000           | 8,000            | 10,667           | 10,000                             | 667                   | 0                     |
| 522140 - LAWN CARE                         | 1,950                      | 750              | 0                | 1,350            | 1,800            | 3,000                              | (1,200)               | (3,000)               |
| 522202 - VEHICLE MAINTENANCE               | 20,037                     | 32,331           | 30,000           | 32,045           | 42,727           | 35,000                             | 7,727                 | (5,000)               |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 329                        | 2,809            | 0                | 0                | 0                | 0                                  | 0                     | 0                     |
| 522218 - PEST CONTROL                      | 290                        | 734              | 300              | 200              | 267              | 300                                | (33)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 40,851                     | 47,243           | 65,056           | 57,356           | 65,056           | 42,770                             | 22,286                | 22,286                |
| 523110 - INSURANCE DEDUCTIBLES             | 0                          | 33,610           | 0                | 38,160           | 50,880           | 0                                  | 50,880                | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 7,013                      | 14,842           | 14,580           | 11,576           | 15,434           | 14,961                             | 473                   | (381)                 |
| 531210 - WATER/SEWER                       | 1,899                      | 1,622            | 1,650            | 1,442            | 1,923            | 1,650                              | 273                   | 0                     |
| 531230 - ELECTRICITY                       | 10,782                     | 10,347           | 10,600           | 8,294            | 11,059           | 10,600                             | 459                   | 0                     |
| 531520 - NATURAL GAS                       | 4,368                      | 4,989            | 5,900            | 4,656            | 6,208            | 5,900                              | 308                   | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>106,766</b>             | <b>162,890</b>   | <b>142,562</b>   | <b>166,697</b>   | <b>210,025</b>   | <b>127,709</b>                     | <b>82,316</b>         | <b>14,853</b>         |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>106,766</b>             | <b>162,890</b>   | <b>142,562</b>   | <b>166,697</b>   | <b>210,025</b>   | <b>127,709</b>                     | <b>82,316</b>         | <b>14,853</b>         |
| <b>TOTAL EXPENDITURES</b>                  | <b>3,846,717</b>           | <b>5,160,795</b> | <b>2,567,480</b> | <b>1,787,518</b> | <b>2,276,863</b> | <b>2,767,969</b>                   | <b>(491,106)</b>      | <b>(200,489)</b>      |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>3,846,717</b>           | <b>5,160,795</b> | <b>2,567,480</b> | <b>1,787,518</b> | <b>2,276,863</b> | <b>2,767,969</b>                   | <b>(491,106)</b>      | <b>(200,489)</b>      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3310 - LAW ENFORCEMENT ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

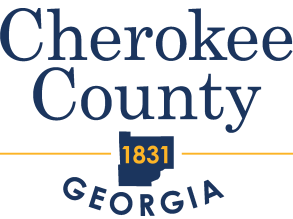
|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| LAW ENFORCEMENT ADMINISTRATION          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 3,033,063                  | 3,326,166      | 3,441,988      | 2,700,059   | 3,391,378   | 3,481,658                          | (90,280)              | (39,670)              |
| 511103 - WORKED HOLIDAY                 | 303                        | 570            | 536            | 1,130       | 1,420       | 544                                | 876                   | (8)                   |
| 511110 - UNIFORM ALLOWANCE              | 6,617                      | 6,474          | 7,020          | 4,979       | 6,254       | 6,240                              | 14                    | 780                   |
| 511115 - PERFECT ATTENDANCE             | 22,808                     | 24,874         | 0              | 27,845      | 27,845      | 0                                  | 27,845                | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 1,314                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511300 - OVERTIME                       | 87,108                     | 79,506         | 77,250         | 54,406      | 68,336      | 78,409                             | (10,073)              | (1,159)               |
| TOTAL COMPENSATION                      | 3,151,212                  | 3,437,591      | 3,526,794      | 2,788,419   | 3,495,232   | 3,566,851                          | (71,619)              | (40,057)              |
| 512101 - GROUP INSURANCE - HEALTH       | 581,239                    | 668,052        | 605,660        | 618,169     | 776,444     | 752,385                            | 24,059                | (146,725)             |
| 512102 - GROUP INSURANCE - LIFE         | 3,053                      | 3,114          | 4,782          | 2,765       | 3,473       | 4,936                              | (1,463)               | (154)                 |
| 512103 - GROUP INSURANCE - DENTAL       | 11,960                     | 12,030         | 12,319         | 14,619      | 18,362      | 20,441                             | (2,079)               | (8,122)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 6,338                      | 6,851          | 8,646          | 4,588       | 5,763       | 8,919                              | (3,156)               | (273)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 1,122                      | 1,161          | 1,194          | 918         | 1,152       | 1,179                              | (27)                  | 15                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 361                        | 376            | 383            | 298         | 374         | 378                                | (4)                   | 5                     |
| 512403 - DEFINED BENEFIT PLAN           | 501,778                    | 576,397        | 617,226        | 467,817     | 587,596     | 624,215                            | (36,619)              | (6,989)               |
| TOTAL BENEFITS                          | 1,105,851                  | 1,267,981      | 1,250,210      | 1,109,173   | 1,393,164   | 1,412,453                          | (19,289)              | (162,243)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 185,234                    | 202,046        | 218,674        | 163,052     | 204,799     | 221,151                            | (16,352)              | (2,477)               |
| 512300 - MEDICARE                       | 43,572                     | 47,411         | 51,141         | 38,200      | 47,980      | 51,721                             | (3,741)               | (580)                 |
| TOTAL PAYROLL TAXES                     | 228,805                    | 249,457        | 269,815        | 201,252     | 252,780     | 272,872                            | (20,092)              | (3,057)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 4,485,867                  | 4,955,029      | 5,046,819      | 4,098,843   | 5,141,176   | 5,252,176                          | (111,000)             | (205,357)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 115,801                    | 100,968        | 150,000        | 87,821      | 117,095     | 140,000                            | (22,905)              | 10,000                |
| 521214 - PROF SVCS - LEGAL              | 65,376                     | 34,997         | 0              | 56,960      | 75,947      | 35,000                             | 40,947                | (35,000)              |
| 521221 - SO IMPOUND YARD - WRECKER FEES | 255                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 521300 - TECHNICAL                      | 30,522                     | 26,802         | 55,460         | 42,779      | 57,038      | 3,513,373                          | (3,456,335)           | (3,457,913)           |
| 522200 - REPAIRS AND MAINTENANCE        | 4,684                      | 7,651          | 15,000         | 7,042       | 9,389       | 115,000                            | (105,611)             | (100,000)             |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3310 - LAW ENFORCEMENT ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 522207 - NON-VEHICLE RPRS - INS CLAIMS  | 0                          | 0              | 0              | 7,800       | 10,400      | 0                                  | 10,400                | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 4,537                      | 4,844          | 5,750          | 2,825       | 3,767       | 6,500                              | (2,733)               | (750)                 |
| 523201 - CELL PHONE                     | 178,847                    | 187,259        | 178,000        | 151,163     | 201,550     | 185,000                            | 16,550                | (7,000)               |
| 523250 - POSTAGE                        | 2,226                      | 11,187         | 7,500          | 8,450       | 11,266      | 11,000                             | 266                   | (3,500)               |
| 523300 - ADVERTISING                    | 4,522                      | 0              | 3,500          | 3,427       | 4,569       | 3,500                              | 1,069                 | 0                     |
| 523400 - PRINTING AND BINDING           | 7,522                      | 4,947          | 8,500          | 5,659       | 7,546       | 7,500                              | 46                    | 1,000                 |
| 523500 - TRAVEL                         | 27,712                     | 29,966         | 27,000         | 22,759      | 30,346      | 30,000                             | 346                   | (3,000)               |
| 523600 - DUES AND FEES                  | 106,456                    | 127,508        | 150,000        | 123,884     | 165,179     | 160,000                            | 5,179                 | (10,000)              |
| 523700 - EDUCATION AND TRAINING         | 33,994                     | 23,693         | 40,000         | 36,566      | 48,755      | 40,000                             | 8,755                 | 0                     |
| 523800 - LICENSES                       | 12,354                     | 594            | 0              | 222         | 296         | 0                                  | 296                   | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 6,094                      | 4,455          | 10,000         | 6,216       | 8,288       | 10,000                             | (1,712)               | 0                     |
| 523910 - AUTOMOTIVE SERVICES O/S FLEET  | 0                          | 0              | 12,000         | 0           | 0           | 12,000                             | (12,000)              | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 85,142                     | 41,570         | 90,000         | 46,430      | 61,906      | 90,000                             | (28,094)              | 0                     |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 17,525                     | 0              | 0              | 642         | 855         | 0                                  | 855                   | 0                     |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 21,971                     | 24,784         | 0              | 21,872      | 29,163      | 0                                  | 29,163                | 0                     |
| 531130 - GEN SUPPLIES/OPERATIONAL SUPPL | 31,153                     | 47,209         | 32,000         | 13,113      | 17,484      | 38,000                             | (20,516)              | (6,000)               |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 284,863     | 379,818     | 200,000                            | 179,818               | (200,000)             |
| 531270 - GASOLINE                       | 930,964                    | 883,634        | 925,000        | 765,960     | 1,021,279   | 925,000                            | 96,279                | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 36                         | 74             | 0              | 10          | 13          | 0                                  | 13                    | 0                     |
| 531600 - SMALL EQUIPMENT                | 35,260                     | 9,127          | 15,000         | 10,090      | 13,453      | 15,000                             | (1,547)               | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 38,238                     | 15,699         | 80,000         | 13,145      | 17,527      | 70,000                             | (52,473)              | 10,000                |
| 531700 - OTHER SUPPLIES                 | 10,178                     | 13,201         | 15,000         | 9,883       | 13,177      | 17,500                             | (4,323)               | (2,500)               |
| 531712 - UNIFORMS                       | 92,569                     | 121,598        | 150,000        | 108,407     | 144,543     | 225,000                            | (80,457)              | (75,000)              |
| TOTAL OPERATING COSTS (52S AND 53S)     | 1,863,935                  | 1,721,764      | 1,969,710      | 1,837,987   | 2,450,650   | 5,849,373                          | (3,398,723)           | (3,879,663)           |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 541100 - SITES                          | 0                          | 0              | 0              | 0           | 0           | 30,000                             | (30,000)              | (30,000)              |
| 541350 - BUILDING IMPROVEMENTS          | 0                          | 0              | 0              | 20,908      | 27,877      | 0                                  | 27,877                | 0                     |
| 542200 - VEHICLES                       | 22,892                     | 85,274         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542500 - OTHER EQUIPMENT                | 0                          | 0              | 0              | 0           | 0           | 10,000                             | (10,000)              | (10,000)              |
| TOTAL CAPITAL (54S)                     | 22,892                     | 85,274         | 0              | 20,908      | 27,877      | 40,000                             | (12,123)              | (40,000)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3310 - LAW ENFORCEMENT ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|       | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|       | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TOTAL | 6,372,695                         | 6,762,067      | 7,016,529      | 5,957,738   | 7,619,703   | 11,141,549                         | (3,521,846)                | (4,125,020)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3310 - LAW ENFORCEMENT ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 8,135                      | 7,390            | 9,864            | 6,994            | 9,864            | 10,493                             | (629)                 | (629)                 |
| 512701 - WORKERS COMP CLAIMS               | 2,507                      | 5,933            | 0                | 2,735            | 3,647            | 0                                  | 3,647                 | 0                     |
| 522130 - CUSTODIAL SERVICES                | 1,285                      | 0                | 0                | 0                | 0                | 0                                  | 0                     | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 646,156                    | 763,113          | 780,000          | 317,071          | 422,762          | 610,000                            | (187,238)             | 170,000               |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 4,623                      | 0                | 0                | 11,156           | 14,875           | 0                                  | 14,875                | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 54,576                     | 63,116           | 131,872          | 71,676           | 131,872          | 132,553                            | (681)                 | (681)                 |
| 523110 - INSURANCE DEDUCTIBLES             | 0                          | 0                | 0                | (3)              | (4)              | 0                                  | (4)                   | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 63,515                     | 53,475           | 54,840           | 41,727           | 55,637           | 53,669                             | 1,968                 | 1,171                 |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>780,797</b>             | <b>893,027</b>   | <b>976,576</b>   | <b>451,357</b>   | <b>638,653</b>   | <b>806,715</b>                     | <b>(168,062)</b>      | <b>169,861</b>        |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>780,797</b>             | <b>893,027</b>   | <b>976,576</b>   | <b>451,357</b>   | <b>638,653</b>   | <b>806,715</b>                     | <b>(168,062)</b>      | <b>169,861</b>        |
| <b>TOTAL EXPENDITURES</b>                  | <b>7,153,492</b>           | <b>7,655,094</b> | <b>7,993,105</b> | <b>6,409,095</b> | <b>8,258,356</b> | <b>11,948,264</b>                  | <b>(3,689,908)</b>    | <b>(3,955,159)</b>    |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>7,153,492</b>           | <b>7,655,094</b> | <b>7,993,105</b> | <b>6,409,095</b> | <b>8,258,356</b> | <b>11,948,264</b>                  | <b>(3,689,908)</b>    | <b>(3,955,159)</b>    |

NOTES

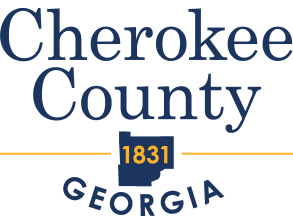
- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3321 - CRIMINAL INVESTIGATION DIV  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| CRIMINAL INVESTIGATION DIV              |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 2,628,297                  | 2,788,341      | 3,000,156      | 2,316,621   | 2,909,765   | 2,903,021                          | 6,744                 | 97,135                |
| 511102 - SALARIES/ COURT SERVICE        | 0                          | 0              | 0              | 1,395       | 1,752       | 0                                  | 1,752                 | 0                     |
| 511103 - WORKED HOLIDAY                 | 2,885                      | 3,540          | 4,120          | 4,029       | 5,061       | 4,568                              | 493                   | (448)                 |
| 511110 - UNIFORM ALLOWANCE              | 23,101                     | 23,179         | 24,960         | 18,785      | 23,595      | 23,400                             | 195                   | 1,560                 |
| 511115 - PERFECT ATTENDANCE             | 19,257                     | 17,576         | 0              | 16,603      | 16,603      | 0                                  | 16,603                | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 0                          | 0              | 0              | 585         | 734         | 0                                  | 734                   | 0                     |
| 511300 - OVERTIME                       | 180,885                    | 112,671        | 150,380        | 86,276      | 108,366     | 152,636                            | (44,270)              | (2,256)               |
| TOTAL COMPENSATION                      | 2,854,425                  | 2,945,307      | 3,179,616      | 2,444,294   | 3,065,876   | 3,083,625                          | (17,749)              | 95,991                |
| 512101 - GROUP INSURANCE - HEALTH       | 612,918                    | 694,855        | 547,199        | 572,475     | 719,051     | 703,329                            | 15,722                | (156,130)             |
| 512102 - GROUP INSURANCE - LIFE         | 2,676                      | 2,599          | 4,082          | 2,322       | 2,916       | 4,105                              | (1,189)               | (23)                  |
| 512103 - GROUP INSURANCE - DENTAL       | 10,854                     | 10,467         | 11,025         | 12,692      | 15,941      | 16,681                             | (740)                 | (5,656)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 5,761                      | 5,853          | 7,375          | 4,036       | 5,069       | 7,418                              | (2,349)               | (43)                  |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 993                        | 988            | 1,067          | 796         | 1,000       | 957                                | 43                    | 110                   |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 322                        | 320            | 342            | 258         | 324         | 324                                | 0                     | 18                    |
| 512403 - DEFINED BENEFIT PLAN           | 447,885                    | 487,421        | 556,613        | 405,133     | 508,862     | 539,696                            | (30,834)              | 16,917                |
| TOTAL BENEFITS                          | 1,081,409                  | 1,202,503      | 1,127,703      | 997,711     | 1,253,164   | 1,272,510                          | (19,346)              | (144,807)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 168,101                    | 173,808        | 197,182        | 143,286     | 179,973     | 191,207                            | (11,234)              | 5,975                 |
| 512300 - MEDICARE                       | 39,314                     | 40,649         | 46,114         | 33,511      | 42,091      | 44,718                             | (2,627)               | 1,396                 |
| TOTAL PAYROLL TAXES                     | 207,414                    | 214,456        | 243,296        | 176,797     | 222,064     | 235,925                            | (13,861)              | 7,371                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 4,143,249                  | 4,362,267      | 4,550,615      | 3,618,802   | 4,541,104   | 4,592,060                          | (50,956)              | (41,445)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 3,319                      | 1,819          | 3,500          | 3,351       | 4,469       | 3,500                              | 969                   | 0                     |
| 521221 - SO IMPOUND YARD - WRECKER FEES | 2,835                      | 1,015          | 2,500          | 2,640       | 3,520       | 3,500                              | 20                    | (1,000)               |
| 521300 - TECHNICAL                      | 28,676                     | 30,811         | 106,511        | 25,052      | 33,403      | 111,993                            | (78,590)              | (5,482)               |
| 522200 - REPAIRS AND MAINTENANCE        | 8,898                      | 5,218          | 10,000         | 4,421       | 5,894       | 10,000                             | (4,106)               | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3321 - CRIMINAL INVESTIGATION DIV  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 4,642                      | 4,760          | 5,200          | 2,777       | 3,702       | 5,700                              | (1,998)               | (500)                 |
| 523201 - CELL PHONE                     | 0                          | 410            | 0              | 2,064       | 2,751       | 0                                  | 2,751                 | 0                     |
| 523300 - ADVERTISING                    | 500                        | (425)          | 500            | 175         | 233         | 500                                | (267)                 | 0                     |
| 523400 - PRINTING AND BINDING           | 1,276                      | 754            | 2,000          | 1,738       | 2,318       | 2,000                              | 318                   | 0                     |
| 523500 - TRAVEL                         | 20,627                     | 25,778         | 18,000         | 16,096      | 21,461      | 25,000                             | (3,539)               | (7,000)               |
| 523600 - DUES AND FEES                  | 16,090                     | 17,383         | 5,000          | 17,904      | 23,871      | 5,000                              | 18,871                | 0                     |
| 523700 - EDUCATION AND TRAINING         | 34,528                     | 13,443         | 26,000         | 15,941      | 21,255      | 30,000                             | (8,745)               | (4,000)               |
| 523800 - LICENSES                       | 5,340                      | 14             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 0                          | 117            | 8,000          | 4,642       | 6,189       | 8,000                              | (1,811)               | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 36,278                     | 30,426         | 50,000         | 16,466      | 21,954      | 50,000                             | (28,046)              | 0                     |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 360                        | 0              | 2,500          | 236         | 315         | 2,500                              | (2,185)               | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 0                          | 79             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531600 - SMALL EQUIPMENT                | 15,101                     | 0              | 8,000          | 3,195       | 4,260       | 8,000                              | (3,740)               | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 10,332                     | 12,978         | 11,000         | 6,926       | 9,235       | 13,000                             | (3,765)               | (2,000)               |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 3,150       | 4,200       | 0                                  | 4,200                 | 0                     |
| 531700 - OTHER SUPPLIES                 | 2,524                      | 1,021          | 2,000          | 2,144       | 2,858       | 2,000                              | 858                   | 0                     |
| 531712 - UNIFORMS                       | 10,982                     | 15,792         | 11,000         | 5,519       | 7,358       | 16,000                             | (8,642)               | (5,000)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 202,308                    | 161,394        | 271,711        | 134,437     | 179,249     | 296,693                            | (117,444)             | (24,982)              |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542500 - OTHER EQUIPMENT                | 0                          | 0              | 0              | 59,318      | 79,091      | 0                                  | 79,091                | 0                     |
| TOTAL CAPITAL (54S)                     | 0                          | 0              | 0              | 59,318      | 79,091      | 0                                  | 79,091                | 0                     |
| NON-OPERATIONAL COSTS                   |                            |                |                |             |             |                                    |                       |                       |
| 571002 - INTERGOVERNMENTAL-SW FEES      | 1,660                      | 1,660          | 0              | 1,660       | 1,660       | 1,660                              | 0                     | (1,660)               |
| TOTAL NON-OPERATIONAL COSTS             | 1,660                      | 1,660          | 0              | 1,660       | 1,660       | 1,660                              | 0                     | (1,660)               |
| TOTAL                                   | 4,347,217                  | 4,525,321      | 4,822,326      | 3,814,217   | 4,801,104   | 4,890,413                          | (89,309)              | (68,087)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3321 - CRIMINAL INVESTIGATION DIV  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 12,932                     | 11,548         | 9,125          | 11,075      | 11,075      | 9,243                              | 1,832                 | (118)                 |
| 512701 - WORKERS COMP CLAIMS               | 2,740                      | 3,013          | 0              | 7,567       | 10,090      | 0                                  | 10,090                | 0                     |
| 522130 - CUSTODIAL SERVICES                | 26,465                     | 26,654         | 25,600         | 21,333      | 28,444      | 27,951                             | 493                   | (2,351)               |
| 522140 - LAWN CARE                         | 4,990                      | 5,330          | 5,943          | 3,750       | 5,000       | 5,943                              | (943)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 12,157                     | 2,175          | 0              | 1,648       | 2,197       | 0                                  | 2,197                 | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 0                          | 7,376          | 0              | 2,131       | 2,842       | 0                                  | 2,842                 | 0                     |
| 522218 - PEST CONTROL                      | 265                        | 675            | 540            | 360         | 480         | 540                                | (60)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 39,195                     | 45,335         | 123,694        | 51,484      | 123,694     | 119,740                            | 3,954                 | 3,954                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 30,448                     | 21,857         | 18,720         | 13,440      | 17,920      | 19,072                             | (1,152)               | (352)                 |
| 531210 - WATER/SEWER                       | 1,923                      | 1,007          | 1,500          | 719         | 959         | 1,500                              | (541)                 | 0                     |
| 531230 - ELECTRICITY                       | 30,911                     | 26,444         | 24,000         | 14,509      | 19,345      | 24,000                             | (4,655)               | 0                     |
| 531520 - NATURAL GAS                       | 4,335                      | 4,458          | 5,200          | 3,146       | 4,194       | 5,200                              | (1,006)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 166,361                    | 155,873        | 214,322        | 131,162     | 226,240     | 213,189                            | 13,051                | 1,133                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 166,361                    | 155,873        | 214,322        | 131,162     | 226,240     | 213,189                            | 13,051                | 1,133                 |
| <b>TOTAL EXPENDITURES</b>                  | 4,513,578                  | 4,681,194      | 5,036,648      | 3,945,379   | 5,027,344   | 5,103,602                          | (76,258)              | (66,954)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 4,513,578                  | 4,681,194      | 5,036,648      | 3,945,379   | 5,027,344   | 5,103,602                          | (76,258)              | (66,954)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3322 - INTELLIGENCE DIVISION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| INTELLIGENCE DIVISION                   |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 0                          | 6,653          | 588,630        | 634,301     | 796,706     | 934,647                            | (137,941)             | (346,017)             |
| 511103 - WORKED HOLIDAY                 | 0                          | 0              | 515            | 0           | 0           | 523                                | (523)                 | (8)                   |
| 511110 - UNIFORM ALLOWANCE              | 0                          | 20             | 0              | 4,531       | 5,690       | 10,140                             | (4,450)               | (10,140)              |
| 511115 - PERFECT ATTENDANCE             | 0                          | 0              | 0              | 5,201       | 5,201       | 0                                  | 5,201                 | 0                     |
| 511300 - OVERTIME                       | 0                          | 392            | 12,360         | 28,440      | 35,722      | 27,823                             | 7,899                 | (15,463)              |
| TOTAL COMPENSATION                      | 0                          | 7,064          | 601,505        | 672,472     | 843,319     | 973,133                            | (129,814)             | (371,628)             |
| 512101 - GROUP INSURANCE - HEALTH       | 0                          | 1,558          | 112,874        | 153,129     | 192,336     | 211,163                            | (18,827)              | (98,289)              |
| 512102 - GROUP INSURANCE - LIFE         | 0                          | 6              | 827            | 643         | 808         | 1,315                              | (507)                 | (488)                 |
| 512103 - GROUP INSURANCE - DENTAL       | 0                          | 27             | 2,103          | 3,407       | 4,280       | 5,191                              | (911)                 | (3,088)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 0                          | 15             | 1,493          | 1,187       | 1,491       | 2,376                              | (885)                 | (883)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 0                          | 3              | 224            | 242         | 303         | 365                                | (62)                  | (141)                 |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 0                          | 1              | 72             | 78          | 98          | 117                                | (19)                  | (45)                  |
| 512403 - DEFINED BENEFIT PLAN           | 0                          | 1,236          | 105,274        | 117,641     | 147,762     | 170,325                            | (22,563)              | (65,051)              |
| TOTAL BENEFITS                          | 0                          | 2,846          | 222,867        | 276,327     | 347,078     | 390,852                            | (43,774)              | (167,985)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 0                          | 411            | 37,293         | 39,322      | 49,390      | 60,344                             | (10,954)              | (23,051)              |
| 512300 - MEDICARE                       | 0                          | 96             | 8,723          | 9,196       | 11,551      | 14,113                             | (2,562)               | (5,390)               |
| TOTAL PAYROLL TAXES                     | 0                          | 507            | 46,016         | 48,519      | 60,941      | 74,457                             | (13,516)              | (28,441)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 0                          | 10,417         | 870,388        | 997,318     | 1,251,339   | 1,438,442                          | (187,103)             | (568,054)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3322 - INTELLIGENCE DIVISION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521300 - TECHNICAL                         | 0                                 | 0              | 940,369        | 493,452     | 657,936     | 795,966                            | (138,030)                  | 144,403               |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 10,000         | 4,914       | 6,552       | 14,000                             | (7,448)                    | (4,000)               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 0                                 | 0              | 3,000          | 0           | 0           | 3,000                              | (3,000)                    | 0                     |
| 523201 - CELL PHONE                        | 0                                 | 1,905          | 25,268         | 12,668      | 16,890      | 25,268                             | (8,378)                    | 0                     |
| 523400 - PRINTING AND BINDING              | 0                                 | 0              | 0              | 50          | 67          | 0                                  | 67                         | 0                     |
| 523500 - TRAVEL                            | 0                                 | 0              | 15,000         | 1,317       | 1,756       | 20,000                             | (18,244)                   | (5,000)               |
| 523600 - DUES AND FEES                     | 0                                 | 0              | 2,000          | 740         | 987         | 2,000                              | (1,013)                    | 0                     |
| 523700 - EDUCATION AND TRAINING            | 0                                 | 0              | 7,000          | 0           | 0           | 8,000                              | (8,000)                    | (1,000)               |
| 523800 - LICENSES                          | 0                                 | 0              | 0              | 240         | 320         | 0                                  | 320                        | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 0                                 | 0              | 15,000         | 11,885      | 15,847      | 20,000                             | (4,153)                    | (5,000)               |
| 531600 - SMALL EQUIPMENT                   | 0                                 | 0              | 0              | 9,152       | 12,203      | 0                                  | 12,203                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 0                                 | 0              | 12,000         | 14,488      | 19,317      | 14,000                             | 5,317                      | (2,000)               |
| 531700 - OTHER SUPPLIES                    | 0                                 | 0              | 500            | 174         | 232         | 750                                | (518)                      | (250)                 |
| 531712 - UNIFORMS                          | 0                                 | 0              | 0              | 289         | 385         | 7,500                              | (7,115)                    | (7,500)               |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 0                                 | 1,905          | 1,030,137      | 549,369     | 732,492     | 910,484                            | (177,992)                  | 119,653               |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                   | 0                                 | 0              | 0              | 0           | 0           | 10,000                             | (10,000)                   | (10,000)              |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                                 | 0              | 0              | 0           | 0           | 10,000                             | (10,000)                   | (10,000)              |
| <b>TOTAL</b>                               | 0                                 | 12,322         | 1,900,525      | 1,546,687   | 1,983,831   | 2,358,926                          | (375,095)                  | (458,401)             |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3322 - INTELLIGENCE DIVISION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

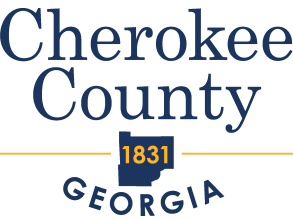
|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 0                          | 0              | 0              | 0           | 0           | 2,998                              | (2,998)               | (2,998)               |
| 522202 - VEHICLE MAINTENANCE               | 0                          | 0              | 0              | 417         | 556         | 0                                  | 556                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 0                          | 0              | 0              | 0           | 0           | 10,367                             | (10,367)              | (10,367)              |
| <b>TOTAL ALLOCATED COSTS</b>               | 0                          | 0              | 0              | 417         | 556         | 13,365                             | (12,809)              | (13,365)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 0                          | 0              | 0              | 417         | 556         | 13,365                             | (12,809)              | (13,365)              |
| <b>TOTAL EXPENDITURES</b>                  | 0                          | 12,322         | 1,900,525      | 1,547,104   | 1,984,387   | 2,372,291                          | (387,904)             | (471,766)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 0                          | 12,322         | 1,900,525      | 1,547,104   | 1,984,387   | 2,372,291                          | (387,904)             | (471,766)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3323 - UNIFORM PATROL  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| UNIFORM PATROL                          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 7,745,245                  | 8,056,709      | 9,119,063      | 7,094,846   | 8,911,401   | 9,525,269                          | (613,868)             | (406,206)             |
| 511102 - SALARIES/ COURT SERVICE        | 32,383                     | 22,603         | 30,900         | 15,537      | 19,515      | 31,364                             | (11,849)              | (464)                 |
| 511103 - WORKED HOLIDAY                 | 151,193                    | 163,198        | 180,250        | 163,952     | 205,930     | 182,954                            | 22,976                | (2,704)               |
| 511110 - UNIFORM ALLOWANCE              | 1,066                      | 1,573          | 1,560          | 1,261       | 1,584       | 1,560                              | 24                    | 0                     |
| 511115 - PERFECT ATTENDANCE             | 58,240                     | 59,847         | 0              | 58,617      | 58,617      | 0                                  | 58,617                | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 59,781                     | 59,775         | 0              | 129         | 162         | 0                                  | 162                   | 0                     |
| 511300 - OVERTIME                       | 736,603                    | 457,595        | 721,000        | 403,613     | 506,954     | 731,815                            | (224,861)             | (10,815)              |
| TOTAL COMPENSATION                      | 8,784,511                  | 8,821,299      | 10,052,773     | 7,737,956   | 9,704,163   | 10,472,962                         | (768,799)             | (420,189)             |
| 512101 - GROUP INSURANCE - HEALTH       | 1,868,358                  | 2,194,187      | 1,948,866      | 1,809,229   | 2,272,462   | 2,393,042                          | (120,580)             | (444,176)             |
| 512102 - GROUP INSURANCE - LIFE         | 7,942                      | 7,853          | 12,364         | 7,165       | 9,000       | 13,417                             | (4,417)               | (1,053)               |
| 512103 - GROUP INSURANCE - DENTAL       | 35,839                     | 35,708         | 38,994         | 40,959      | 51,445      | 58,770                             | (7,325)               | (19,776)              |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 17,121                     | 17,825         | 22,340         | 13,035      | 16,372      | 24,242                             | (7,870)               | (1,902)               |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 3,023                      | 3,034          | 3,313          | 2,496       | 3,135       | 3,425                              | (290)                 | (112)                 |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 980                        | 983            | 1,062          | 809         | 1,016       | 1,098                              | (82)                  | (36)                  |
| 512403 - DEFINED BENEFIT PLAN           | 1,435,144                  | 1,532,436      | 1,759,244      | 1,354,578   | 1,701,403   | 1,832,772                          | (131,369)             | (73,528)              |
| TOTAL BENEFITS                          | 3,368,407                  | 3,792,026      | 3,786,183      | 3,228,272   | 4,054,834   | 4,326,766                          | (271,932)             | (540,583)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 518,040                    | 518,126        | 623,276        | 453,908     | 570,126     | 649,325                            | (79,199)              | (26,049)              |
| 512300 - MEDICARE                       | 121,155                    | 121,174        | 145,765        | 106,156     | 133,336     | 151,858                            | (18,522)              | (6,093)               |
| TOTAL PAYROLL TAXES                     | 639,195                    | 639,300        | 769,041        | 560,064     | 703,462     | 801,183                            | (97,721)              | (32,142)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 12,792,113                 | 13,252,626     | 14,607,997     | 11,526,291  | 14,462,459  | 15,600,911                         | (1,138,452)           | (992,914)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 1,922                      | 3,508          | 3,500          | 2,799       | 3,732       | 4,500                              | (768)                 | (1,000)               |
| 521221 - SO IMPOUND YARD - WRECKER FEES | 190                        | 710            | 1,500          | 440         | 587         | 1,750                              | (1,163)               | (250)                 |
| 521300 - TECHNICAL                      | 154,078                    | 186,491        | 885,003        | 838,399     | 1,117,866   | 119,788                            | 998,078               | 765,215               |
| 522200 - REPAIRS AND MAINTENANCE        | 13,395                     | 3,437          | 30,000         | 21,805      | 29,073      | 30,000                             | (927)                 | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3323 - UNIFORM PATROL  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

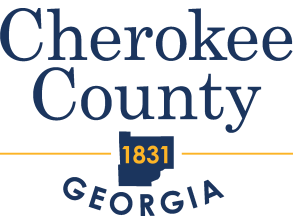
|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 2,361                      | 2,555          | 3,000          | 1,490       | 1,987       | 3,500                              | (1,513)               | (500)                 |
| 523400 - PRINTING AND BINDING           | 2,217                      | 3,713          | 7,500          | 3,635       | 4,847       | 7,500                              | (2,653)               | 0                     |
| 523500 - TRAVEL                         | 8,912                      | 23,240         | 13,000         | 13,395      | 17,860      | 21,000                             | (3,140)               | (8,000)               |
| 523600 - DUES AND FEES                  | 1,680                      | 1,547          | 2,500          | 688         | 917         | 2,500                              | (1,583)               | 0                     |
| 523700 - EDUCATION AND TRAINING         | 3,368                      | 3,947          | 18,533         | 3,690       | 4,920       | 15,000                             | (10,080)              | 3,533                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 30,980                     | 11,844         | 76,000         | 21,475      | 28,634      | 76,000                             | (47,366)              | 0                     |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 640                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 236            | 3,000          | 300         | 400         | 3,000                              | (2,600)               | 0                     |
| 531270 - GASOLINE                       | 112                        | 35             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531600 - SMALL EQUIPMENT                | 15,092                     | 5,630          | 16,000         | 4,004       | 5,338       | 16,000                             | (10,662)              | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 31,992                     | 3,901          | 20,000         | 165         | 220         | 20,000                             | (19,780)              | 0                     |
| 531700 - OTHER SUPPLIES                 | 1,343                      | 1,394          | 2,500          | 740         | 987         | 2,500                              | (1,513)               | 0                     |
| 531712 - UNIFORMS                       | 90,501                     | 69,243         | 200,000        | 61,432      | 81,910      | 200,000                            | (118,090)             | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 358,782                    | 321,430        | 1,282,036      | 974,457     | 1,299,276   | 523,038                            | 776,238               | 758,998               |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542200 - VEHICLES                       | 700                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL CAPITAL (54S)                     | 700                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL                                   | 13,151,596                 | 13,574,056     | 15,890,033     | 12,500,748  | 15,761,735  | 16,123,949                         | (362,214)             | (233,916)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3323 - UNIFORM PATROL  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

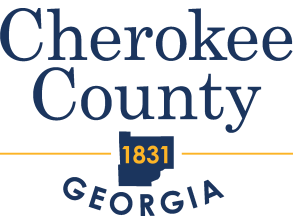
|                                            | YEAR OVER YEAR INFORMATION |                   |                   |                   |                   |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual    | 2026<br>Budget    | 2026<br>YTD       | 2026<br>Run       | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                   |                   |                   |                   |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                   |                   |                   |                   |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 32,153                     | 31,495            | 26,634            | 27,574            | 27,574            | 28,480                             | (906)                 | (1,846)               |
| 512701 - WORKERS COMP CLAIMS               | 163,332                    | 41,962            | 269,560           | 31,364            | 41,819            | 259,560                            | (217,741)             | 10,000                |
| 522110 - DISPOSAL                          | 1,030                      | 1,030             | 1,435             | 858               | 1,144             | 1,435                              | (291)                 | 0                     |
| 522140 - LAWN CARE                         | 8,807                      | 9,476             | 11,926            | 7,763             | 10,350            | 11,926                             | (1,576)               | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 4,287                      | 3,286             | 0                 | 3,109             | 4,145             | 0                                  | 4,145                 | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 78,142                     | 28,662            | 0                 | 38,378            | 51,171            | 28,662                             | 22,509                | (28,662)              |
| 522218 - PEST CONTROL                      | 626                        | 1,020             | 576               | 544               | 725               | 576                                | 149                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 307,300                    | 355,388           | 425,844           | 445,451           | 445,451           | 367,683                            | 77,768                | 58,161                |
| 523110 - INSURANCE DEDUCTIBLES             | 220,452                    | 302,650           | 0                 | 346,648           | 462,198           | 302,650                            | 159,548               | (302,650)             |
| 523200 - COMMUNICATIONS - ALLOCATED        | 4,782                      | 5,307             | 3,060             | 1,923             | 2,564             | 3,803                              | (1,239)               | (743)                 |
| 531210 - WATER/SEWER                       | 7,309                      | 7,960             | 7,647             | 6,181             | 8,241             | 8,607                              | (366)                 | (960)                 |
| 531230 - ELECTRICITY                       | 40,709                     | 39,540            | 43,950            | 27,938            | 37,251            | 41,750                             | (4,499)               | 2,200                 |
| 531520 - NATURAL GAS                       | 10,970                     | 14,442            | 15,303            | 11,384            | 15,179            | 18,113                             | (2,934)               | (2,810)               |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>879,898</b>             | <b>842,218</b>    | <b>805,935</b>    | <b>949,115</b>    | <b>1,107,812</b>  | <b>1,073,245</b>                   | <b>34,567</b>         | <b>(267,310)</b>      |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>879,898</b>             | <b>842,218</b>    | <b>805,935</b>    | <b>949,115</b>    | <b>1,107,812</b>  | <b>1,073,245</b>                   | <b>34,567</b>         | <b>(267,310)</b>      |
| <b>TOTAL EXPENDITURES</b>                  | <b>14,031,493</b>          | <b>14,416,274</b> | <b>16,695,968</b> | <b>13,449,863</b> | <b>16,869,547</b> | <b>17,197,194</b>                  | <b>(327,647)</b>      | <b>(501,226)</b>      |
|                                            |                            |                   |                   |                   |                   |                                    |                       |                       |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>14,031,493</b>          | <b>14,416,274</b> | <b>16,695,968</b> | <b>13,449,863</b> | <b>16,869,547</b> | <b>17,197,194</b>                  | <b>(327,647)</b>      | <b>(501,226)</b>      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3340 - SHERIFF TRAINING DIVISION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| SHERIFF TRAINING DIVISION               |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 672,486                    | 806,520        | 851,255        | 675,225     | 848,108     | 857,802                            | (9,694)               | (6,547)               |
| 511103 - WORKED HOLIDAY                 | 809                        | 656            | 1,285          | 0           | 0           | 1,304                              | (1,304)               | (19)                  |
| 511110 - UNIFORM ALLOWANCE              | 533                        | 787            | 780            | 631         | 792         | 780                                | 12                    | 0                     |
| 511115 - PERFECT ATTENDANCE             | 6,662                      | 7,697          | 0              | 7,474       | 7,474       | 0                                  | 7,474                 | 0                     |
| 511300 - OVERTIME                       | 104,750                    | 67,378         | 77,250         | 79,412      | 99,744      | 78,409                             | 21,335                | (1,159)               |
| TOTAL COMPENSATION                      | 785,239                    | 883,038        | 930,570        | 762,741     | 956,118     | 938,295                            | 17,823                | (7,725)               |
| 512101 - GROUP INSURANCE - HEALTH       | 125,243                    | 188,588        | 119,788        | 111,866     | 140,508     | 147,249                            | (6,741)               | (27,461)              |
| 512102 - GROUP INSURANCE - LIFE         | 665                        | 766            | 1,157          | 630         | 792         | 1,212                              | (420)                 | (55)                  |
| 512103 - GROUP INSURANCE - DENTAL       | 2,731                      | 3,176          | 3,335          | 3,346       | 4,203       | 4,830                              | (627)                 | (1,495)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,444                      | 1,732          | 2,091          | 1,080       | 1,356       | 2,189                              | (833)                 | (98)                  |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 227                        | 269            | 281            | 204         | 256         | 281                                | (25)                  | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 73                         | 87             | 90             | 66          | 83          | 90                                 | (7)                   | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 129,965                    | 154,532        | 162,854        | 133,480     | 167,655     | 164,204                            | 3,451                 | (1,350)               |
| TOTAL BENEFITS                          | 260,347                    | 349,151        | 289,596        | 250,671     | 314,852     | 320,055                            | (5,203)               | (30,459)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 46,852                     | 52,399         | 57,697         | 45,332      | 56,939      | 13,605                             | 43,334                | 44,092                |
| 512300 - MEDICARE                       | 10,957                     | 12,255         | 13,494         | 10,602      | 13,316      | 58,175                             | (44,859)              | (44,681)              |
| TOTAL PAYROLL TAXES                     | 57,810                     | 64,653         | 71,191         | 55,934      | 70,255      | 71,780                             | (1,525)               | (589)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,103,396                  | 1,296,842      | 1,291,357      | 1,069,345   | 1,341,225   | 1,330,130                          | 11,095                | (38,773)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 0                          | 405            | 0              | 325         | 433         | 0                                  | 433                   | 0                     |
| 521300 - TECHNICAL                      | 3,059                      | 8,400          | 154,551        | 154,650     | 206,201     | 12,775                             | 193,426               | 141,776               |
| 522200 - REPAIRS AND MAINTENANCE        | 43,175                     | 23,967         | 20,000         | 34,956      | 46,607      | 20,000                             | 26,607                | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 1,742                      | 1,742          | 2,000          | 1,016       | 1,355       | 2,000                              | (645)                 | 0                     |
| 523201 - CELL PHONE                     | 264                        | 3,206          | 0              | 2,795       | 3,727       | 0                                  | 3,727                 | 0                     |
| 523250 - POSTAGE                        | 9                          | 0              | 0              | 20          | 26          | 0                                  | 26                    | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3340 - SHERIFF TRAINING DIVISION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523400 - PRINTING AND BINDING           | 114                               | 154            | 500            | 198         | 264         | 500                                | (236)                      | 0                     |
| 523500 - TRAVEL                         | 6,376                             | 9,711          | 7,000          | 3,661       | 4,881       | 7,000                              | (2,119)                    | 0                     |
| 523600 - DUES AND FEES                  | 499                               | 320            | 1,000          | 52          | 69          | 1,000                              | (931)                      | 0                     |
| 523700 - EDUCATION AND TRAINING         | 175,055                           | 114,553        | 155,000        | 120,567     | 160,755     | 155,000                            | 5,755                      | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 19,541                            | 17,256         | 15,000         | 18,039      | 24,053      | 17,500                             | 6,553                      | (2,500)               |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 214,530                           | 220,590        | 230,000        | 193,109     | 257,478     | 230,000                            | 27,478                     | 0                     |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 2,695                             | 2,569          | 0              | 2,292       | 3,056       | 0                                  | 3,056                      | 0                     |
| 531270 - GASOLINE                       | 57                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531600 - SMALL EQUIPMENT                | 5,971                             | 1,931          | 6,500          | 1,784       | 2,379       | 6,500                              | (4,121)                    | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 14,232                            | 9,491          | 10,000         | 0           | 0           | 10,000                             | (10,000)                   | 0                     |
| 531700 - OTHER SUPPLIES                 | 674                               | 4,278          | 2,000          | 1,976       | 2,635       | 2,000                              | 635                        | 0                     |
| 531712 - UNIFORMS                       | 9,827                             | 17,967         | 20,000         | 18,428      | 24,570      | 20,000                             | 4,570                      | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 497,821                           | 436,540        | 623,551        | 553,868     | 738,490     | 484,275                            | 254,215                    | 139,276               |
| TOTAL                                   | 1,601,217                         | 1,733,382      | 1,914,908      | 1,623,213   | 2,079,716   | 1,814,405                          | 265,311                    | 100,503               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3340 - SHERIFF TRAINING DIVISION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 3,257                      | 2,912          | 2,466          | 2,790       | 2,790       | 2,498                              | 292                   | (32)                  |
| 512701 - WORKERS COMP CLAIMS               | 36,093                     | 4,714          | 0              | 2           | 3           | 0                                  | 3                     | 0                     |
| 522110 - DISPOSAL                          | 1,052                      | 1,052          | 1,300          | 3,406       | 4,541       | 3,916                              | 625                   | (2,616)               |
| 522130 - CUSTODIAL SERVICES                | 34,730                     | 36,004         | 33,117         | 27,598      | 36,797      | 36,157                             | 640                   | (3,040)               |
| 522140 - LAWN CARE                         | 0                          | 0              | 0              | 1,520       | 2,027       | 0                                  | 2,027                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 7,665                      | 28,805         | 0              | 8,972       | 11,962      | 0                                  | 11,962                | 0                     |
| 522218 - PEST CONTROL                      | 470                        | 900            | 720            | 480         | 640         | 720                                | (80)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 20,538                     | 23,662         | 36,116         | 26,871      | 36,116      | 43,801                             | (7,685)               | (7,685)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 1,599                      | 2,238          | 1,380          | 592         | 790         | 1,047                              | (257)                 | 333                   |
| 531210 - WATER/SEWER                       | 7,108                      | 6,412          | 8,500          | 6,100       | 8,133       | 8,500                              | (367)                 | 0                     |
| 531230 - ELECTRICITY                       | 35,643                     | 36,617         | 31,200         | 30,175      | 40,234      | 35,100                             | 5,134                 | (3,900)               |
| 531520 - NATURAL GAS                       | 4,263                      | 5,805          | 6,300          | 4,887       | 6,516       | 6,900                              | (384)                 | (600)                 |
| <b>TOTAL ALLOCATED COSTS</b>               | 152,417                    | 149,123        | 121,099        | 113,393     | 150,548     | 138,639                            | 11,909                | (17,540)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 152,417                    | 149,123        | 121,099        | 113,393     | 150,548     | 138,639                            | 11,909                | (17,540)              |
| <b>TOTAL EXPENDITURES</b>                  | 1,753,635                  | 1,882,505      | 2,036,007      | 1,736,606   | 2,230,264   | 1,953,044                          | 277,220               | 82,963                |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,753,635                  | 1,882,505      | 2,036,007      | 1,736,606   | 2,230,264   | 1,953,044                          | 277,220               | 82,963                |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3350 - SPECIAL OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| SPECIAL OPERATIONS                      |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 2,179,373                  | 2,475,034      | 2,587,000      | 2,198,383   | 2,761,254   | 2,743,103                          | 18,151                | (156,103)             |
| 511102 - SALARIES/ COURT SERVICE        | 3,098                      | 1,275          | 0              | 1,664       | 2,090       | 0                                  | 2,090                 | 0                     |
| 511103 - WORKED HOLIDAY                 | 13,247                     | 12,846         | 27,851         | 14,814      | 18,607      | 28,269                             | (9,662)               | (418)                 |
| 511110 - UNIFORM ALLOWANCE              | 533                        | 787            | 780            | 631         | 792         | 780                                | 12                    | 0                     |
| 511115 - PERFECT ATTENDANCE             | 18,430                     | 17,178         | 0              | 21,825      | 21,825      | 0                                  | 21,825                | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 0                          | 10,936         | 329,085        | 83,600      | 105,005     | 269,393                            | (164,388)             | 59,692                |
| 511300 - OVERTIME                       | 176,523                    | 95,254         | 154,500        | 75,839      | 95,257      | 156,818                            | (61,561)              | (2,318)               |
| TOTAL COMPENSATION                      | 2,391,203                  | 2,613,308      | 3,099,216      | 2,396,755   | 3,004,829   | 3,198,363                          | (193,534)             | (99,147)              |
| 512101 - GROUP INSURANCE - HEALTH       | 498,415                    | 636,269        | 564,070        | 581,062     | 729,837     | 699,877                            | 29,960                | (135,807)             |
| 512102 - GROUP INSURANCE - LIFE         | 2,178                      | 2,401          | 3,519          | 2,249       | 2,825       | 3,875                              | (1,050)               | (356)                 |
| 512103 - GROUP INSURANCE - DENTAL       | 10,296                     | 11,671         | 12,303         | 13,533      | 16,998      | 19,035                             | (2,037)               | (6,732)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 4,700                      | 5,316          | 6,357          | 4,067       | 5,109       | 7,001                              | (1,892)               | (644)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 836                        | 935            | 955            | 786         | 988         | 983                                | 5                     | (28)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 269                        | 303            | 306            | 255         | 320         | 315                                | 5                     | (9)                   |
| 512402 - RETIREMENT CONTRIBUTION/401A   | 6,992                      | 7,140          | 0              | 6,189       | 7,774       | 0                                  | 7,774                 | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 379,944                    | 411,035        | 484,777        | 359,908     | 452,059     | 512,572                            | (60,513)              | (27,795)              |
| TOTAL BENEFITS                          | 903,629                    | 1,075,070      | 1,072,287      | 968,050     | 1,215,909   | 1,243,658                          | (27,749)              | (171,371)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 140,653                    | 152,932        | 192,152        | 140,415     | 176,367     | 198,300                            | (21,933)              | (6,148)               |
| 512300 - MEDICARE                       | 32,895                     | 35,766         | 44,939         | 32,839      | 41,247      | 46,376                             | (5,129)               | (1,437)               |
| TOTAL PAYROLL TAXES                     | 173,548                    | 188,698        | 237,091        | 173,254     | 217,614     | 244,676                            | (27,062)              | (7,585)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 3,468,380                  | 3,877,077      | 4,408,594      | 3,538,060   | 4,438,352   | 4,686,697                          | (248,345)             | (278,103)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 0                          | 1,510          | 0              | 195         | 260         | 500                                | (240)                 | (500)                 |
| 521221 - SO IMPOUND YARD - WRECKER FEES | 350                        | 350            | 500            | 190         | 253         | 750                                | (497)                 | (250)                 |
| 521300 - TECHNICAL                      | 7,717                      | 6,533          | 117,552        | 43,850      | 58,466      | 6,500                              | 51,966                | 111,052               |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3350 - SPECIAL OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 522200 - REPAIRS AND MAINTENANCE        | 11,536                            | 1,075          | 15,000         | 3,722       | 4,962       | 15,000                             | (10,038)                   | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 3,259                             | 3,727          | 4,000          | 2,167       | 2,889       | 4,500                              | (1,611)                    | (500)                 |
| 523201 - CELL PHONE                     | 1,447                             | 1,451          | 3,000          | 1,295       | 1,726       | 3,000                              | (1,274)                    | 0                     |
| 523250 - POSTAGE                        | 0                                 | 153            | 0              | 138         | 185         | 0                                  | 185                        | 0                     |
| 523400 - PRINTING AND BINDING           | 1,678                             | 3,208          | 3,500          | 4,075       | 5,434       | 4,000                              | 1,434                      | (500)                 |
| 523500 - TRAVEL                         | 10,869                            | 19,824         | 17,000         | 19,601      | 26,135      | 25,000                             | 1,135                      | (8,000)               |
| 523600 - DUES AND FEES                  | 4,066                             | 3,700          | 6,000          | 1,168       | 1,558       | 6,000                              | (4,442)                    | 0                     |
| 523700 - EDUCATION AND TRAINING         | 4,419                             | 8,491          | 15,000         | 4,558       | 6,077       | 15,000                             | (8,923)                    | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 0                                 | 12,085         | 20,000         | 4,295       | 5,726       | 20,000                             | (14,274)                   | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 39,338                            | 23,810         | 65,000         | 17,444      | 23,259      | 60,000                             | (36,741)                   | 5,000                 |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 5,853                             | 217            | 6,000          | 1,135       | 1,514       | 3,000                              | (1,486)                    | 3,000                 |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 5,166                             | 1,146          | 0              | 2,512       | 3,350       | 0                                  | 3,350                      | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 0                                 | 0              | 750            | 0           | 0           | 750                                | (750)                      | 0                     |
| 531600 - SMALL EQUIPMENT                | 3,840                             | 5,398          | 2,000          | 17,557      | 23,409      | 2,000                              | 21,409                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 12,422                            | 12,036         | 16,000         | 4,660       | 6,213       | 16,000                             | (9,787)                    | 0                     |
| 531700 - OTHER SUPPLIES                 | 3,752                             | 2,914          | 3,000          | 148         | 198         | 3,000                              | (2,802)                    | 0                     |
| 531712 - UNIFORMS                       | 46,544                            | 30,509         | 70,000         | 31,999      | 42,666      | 75,000                             | (32,334)                   | (5,000)               |
| 531750 - OTHER SUPPLIES K-9             | 27,257                            | 31,895         | 40,000         | 24,018      | 32,024      | 40,000                             | (7,976)                    | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 189,511                           | 170,030        | 404,302        | 184,727     | 246,302     | 300,000                            | (53,698)                   | 104,302               |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 541100 - SITES                          | 0                                 | 0              | 0              | 0           | 0           | 15,000                             | (15,000)                   | (15,000)              |
| 542200 - VEHICLES                       | 1,434                             | 3,594          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542500 - OTHER EQUIPMENT                | 25,188                            | 0              | 32,000         | 0           | 0           | 2,000                              | (2,000)                    | 30,000                |
| TOTAL CAPITAL (54S)                     | 26,622                            | 3,594          | 32,000         | 0           | 0           | 17,000                             | (17,000)                   | 15,000                |
| TOTAL                                   | 3,684,513                         | 4,050,701      | 4,844,896      | 3,722,786   | 4,684,654   | 5,003,697                          | (319,043)                  | (158,801)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3350 - SPECIAL OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 9,590                      | 8,588            | 7,891            | 8,218            | 8,218            | 8,744                              | (526)                 | (853)                 |
| 512701 - WORKERS COMP CLAIMS               | 15,988                     | 12,315           | 0                | 49,378           | 65,837           | 35,000                             | 30,837                | (35,000)              |
| 522110 - DISPOSAL                          | 549                        | 610              | 616              | 508              | 678              | 616                                | 62                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 0                          | 21,803           | 20,941           | 17,451           | 23,268           | 22,864                             | 404                   | (1,923)               |
| 522202 - VEHICLE MAINTENANCE               | 12,335                     | 19,324           | 0                | 9,137            | 12,182           | 20,000                             | (7,818)               | (20,000)              |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 9,652                      | 12,549           | 0                | 12,659           | 16,879           | 0                                  | 16,879                | 0                     |
| 522218 - PEST CONTROL                      | 0                          | 0                | 240              | 0                | 0                | 0                                  | 0                     | 240                   |
| 523100 - INSURANCE, OTHER BENEFITS         | 72,861                     | 84,263           | 169,276          | 96,265           | 169,276          | 143,818                            | 25,458                | 25,458                |
| 523110 - INSURANCE DEDUCTIBLES             | 0                          | 6,514            | 0                | 0                | 0                | 0                                  | 0                     | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 3,424                      | 3,897            | 1,440            | 1,073            | 1,430            | 2,107                              | (677)                 | (667)                 |
| 531210 - WATER/SEWER                       | 972                        | 432              | 2,002            | 357              | 476              | 2,002                              | (1,526)               | 0                     |
| 531230 - ELECTRICITY                       | 14,477                     | 21,228           | 12,000           | 16,764           | 22,351           | 16,150                             | 6,201                 | (4,150)               |
| 531520 - NATURAL GAS                       | 3,880                      | 4,796            | 7,200            | 5,062            | 6,749            | 7,200                              | (451)                 | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>143,729</b>             | <b>196,319</b>   | <b>221,606</b>   | <b>216,871</b>   | <b>327,345</b>   | <b>258,501</b>                     | <b>68,844</b>         | <b>(36,895)</b>       |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>143,729</b>             | <b>196,319</b>   | <b>221,606</b>   | <b>216,871</b>   | <b>327,345</b>   | <b>258,501</b>                     | <b>68,844</b>         | <b>(36,895)</b>       |
| <b>TOTAL EXPENDITURES</b>                  | <b>3,828,242</b>           | <b>4,247,020</b> | <b>5,066,502</b> | <b>3,939,658</b> | <b>5,011,999</b> | <b>5,262,198</b>                   | <b>(250,199)</b>      | <b>(195,696)</b>      |
|                                            |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>3,828,242</b>           | <b>4,247,020</b> | <b>5,066,502</b> | <b>3,939,658</b> | <b>5,011,999</b> | <b>5,262,198</b>                   | <b>(250,199)</b>      | <b>(195,696)</b>      |

NOTES

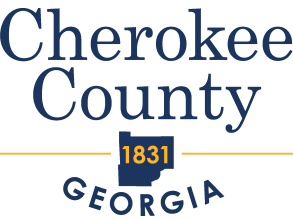
- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

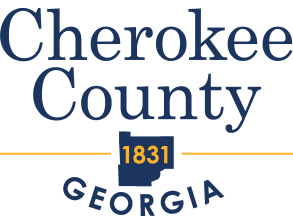
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3351 - SHERIFF OFFICE SWAT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| SHERIFF OFFICE SWAT                     |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 522200 - REPAIRS AND MAINTENANCE        | 0                          | 0              | 1,000          | 0           | 0           | 0                                  | 0                     | 1,000                 |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 2,400                      | 2,400          | 2,500          | 0           | 0           | 2,500                              | (2,500)               | 0                     |
| 523250 - POSTAGE                        | 25                         | 0              | 0              | 29          | 38          | 0                                  | 38                    | 0                     |
| 523400 - PRINTING AND BINDING           | 0                          | 192            | 500            | 392         | 523         | 500                                | 23                    | 0                     |
| 523500 - TRAVEL                         | 4,978                      | 8,440          | 10,000         | 15,474      | 20,631      | 12,000                             | 8,631                 | (2,000)               |
| 523600 - DUES AND FEES                  | 0                          | 1,803          | 3,000          | 924         | 1,232       | 0                                  | 1,232                 | 3,000                 |
| 523700 - EDUCATION AND TRAINING         | 11,778                     | 12,893         | 15,000         | 9,250       | 12,333      | 16,000                             | (3,667)               | (1,000)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 10,839                     | 2,860          | 12,000         | 10,270      | 13,693      | 15,500                             | (1,807)               | (3,500)               |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 95,812                     | 65,882         | 90,000         | 52,579      | 70,106      | 90,000                             | (19,894)              | 0                     |
| 531600 - SMALL EQUIPMENT                | 0                          | 1,730          | 0              | 15,370      | 20,493      | 0                                  | 20,493                | 0                     |
| 531700 - OTHER SUPPLIES                 | 0                          | 0              | 0              | 420         | 560         | 0                                  | 560                   | 0                     |
| 531712 - UNIFORMS                       | 25,961                     | 26,349         | 40,000         | 42,084      | 56,113      | 40,000                             | 16,113                | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 151,794                    | 122,549        | 174,000        | 146,791     | 195,722     | 176,500                            | 19,222                | (2,500)               |
| TOTAL                                   | 151,794                    | 122,549        | 174,000        | 146,791     | 195,722     | 176,500                            | 19,222                | (2,500)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3351 - SHERIFF OFFICE SWAT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 522202 - VEHICLE MAINTENANCE               | 0                          | 156            | 6,000          | 3,069       | 4,092       | 6,000                              | (1,908)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 0                          | 156            | 6,000          | 3,069       | 4,092       | 6,000                              | (1,908)               | 0                     |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 0                          | 156            | 6,000          | 3,069       | 4,092       | 6,000                              | (1,908)               | 0                     |
| <b>TOTAL EXPENDITURES</b>                  | 151,794                    | 122,705        | 180,000        | 149,861     | 199,814     | 182,500                            | 17,314                | (2,500)               |
| <b>TOTAL FUND REDUCTIONS</b>               | 151,794                    | 122,705        | 180,000        | 149,861     | 199,814     | 182,500                            | 17,314                | (2,500)               |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3360 - COURT SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                  |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b>COURT SERVICES</b>                      |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 2,165,361                         | 2,299,867        | 2,454,006        | 2,055,948        | 2,582,350        | 2,559,832                          | 22,518                     | (105,826)             |
| 511103 - WORKED HOLIDAY                    | 5,543                             | 939              | 6,427            | 1,257            | 1,578            | 6,523                              | (4,945)                    | (96)                  |
| 511110 - UNIFORM ALLOWANCE                 | 533                               | 787              | 780              | 631              | 792              | 780                                | 12                         | 0                     |
| 511115 - PERFECT ATTENDANCE                | 17,515                            | 18,573           | 0                | 17,034           | 17,034           | 0                                  | 17,034                     | 0                     |
| 511300 - OVERTIME                          | 247,760                           | 86,852           | 126,427          | 44,588           | 56,004           | 128,323                            | (72,319)                   | (1,896)               |
| <b>TOTAL COMPENSATION</b>                  | <b>2,436,712</b>                  | <b>2,407,017</b> | <b>2,587,640</b> | <b>2,119,456</b> | <b>2,657,758</b> | <b>2,695,458</b>                   | <b>(37,700)</b>            | <b>(107,818)</b>      |
| 512101 - GROUP INSURANCE - HEALTH          | 584,773                           | 668,983          | 586,862          | 561,819          | 705,666          | 682,738                            | 22,928                     | (95,876)              |
| 512102 - GROUP INSURANCE - LIFE            | 2,285                             | 2,228            | 3,310            | 2,011            | 2,526            | 3,609                              | (1,083)                    | (299)                 |
| 512103 - GROUP INSURANCE - DENTAL          | 10,587                            | 10,932           | 11,217           | 13,183           | 16,558           | 18,744                             | (2,186)                    | (7,527)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 4,946                             | 5,058            | 5,983            | 3,659            | 4,595            | 6,521                              | (1,926)                    | (538)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 871                               | 854              | 870              | 691              | 868              | 898                                | (30)                       | (28)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 282                               | 277              | 279              | 224              | 281              | 288                                | (7)                        | (9)                   |
| 512403 - DEFINED BENEFIT PLAN              | 409,713                           | 421,940          | 452,141          | 366,552          | 460,403          | 471,707                            | (11,304)                   | (19,566)              |
| <b>TOTAL BENEFITS</b>                      | <b>1,013,457</b>                  | <b>1,110,271</b> | <b>1,060,662</b> | <b>948,138</b>   | <b>1,190,898</b> | <b>1,184,505</b>                   | <b>6,393</b>               | <b>(123,843)</b>      |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 139,390                           | 139,021          | 160,180          | 122,161          | 153,439          | 167,119                            | (13,680)                   | (6,939)               |
| 512300 - MEDICARE                          | 33,067                            | 32,513           | 37,463           | 28,570           | 35,885           | 39,085                             | (3,200)                    | (1,622)               |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>172,457</b>                    | <b>171,534</b>   | <b>197,643</b>   | <b>150,731</b>   | <b>189,324</b>   | <b>206,204</b>                     | <b>(16,880)</b>            | <b>(8,561)</b>        |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>3,622,626</b>                  | <b>3,688,823</b> | <b>3,845,945</b> | <b>3,218,325</b> | <b>4,037,980</b> | <b>4,086,167</b>                   | <b>(48,187)</b>            | <b>(240,222)</b>      |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3360 - COURT SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521300 - TECHNICAL                         | 20,707                            | 9,781          | 22,426         | 8,719       | 11,625      | 38,547                             | (26,922)                   | (16,121)              |
| 522200 - REPAIRS AND MAINTENANCE           | 1,951                             | 31,272         | 15,000         | 1,030       | 1,373       | 15,000                             | (13,627)                   | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 515                               | 554            | 700            | 323         | 431         | 700                                | (269)                      | 0                     |
| 523400 - PRINTING AND BINDING              | 0                                 | 1,610          | 500            | 148         | 197         | 500                                | (303)                      | 0                     |
| 523500 - TRAVEL                            | 7,610                             | 6,290          | 10,000         | 788         | 1,050       | 10,000                             | (8,950)                    | 0                     |
| 523600 - DUES AND FEES                     | 0                                 | 0              | 1,500          | 870         | 1,160       | 1,500                              | (340)                      | 0                     |
| 523700 - EDUCATION AND TRAINING            | 1,500                             | 1,580          | 7,014          | 79          | 105         | 7,014                              | (6,909)                    | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 9,518                             | 6,952          | 19,000         | 7,250       | 9,666       | 19,000                             | (9,334)                    | 0                     |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI    | 16                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531600 - SMALL EQUIPMENT                   | 3,000                             | 0              | 0              | 307         | 409         | 0                                  | 409                        | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 8,228                             | 7,053          | 12,000         | 0           | 0           | 12,000                             | (12,000)                   | 0                     |
| 531700 - OTHER SUPPLIES                    | 618                               | 826            | 1,500          | 501         | 668         | 1,500                              | (832)                      | 0                     |
| 531712 - UNIFORMS                          | 14,070                            | 17,464         | 22,000         | 19,862      | 26,483      | 24,600                             | 1,883                      | (2,600)               |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 67,732                            | 83,382         | 111,640        | 39,876      | 53,168      | 130,361                            | (77,193)                   | (18,721)              |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                   | 0                                 | 32,047         | 0              | 0           | 0           | 44,000                             | (44,000)                   | (44,000)              |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                                 | 32,047         | 0              | 0           | 0           | 44,000                             | (44,000)                   | (44,000)              |
| <b>TOTAL</b>                               | 3,690,358                         | 3,804,252      | 3,957,585      | 3,258,201   | 4,091,147   | 4,260,528                          | (169,381)                  | (302,943)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3360 - COURT SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 8,898                      | 7,986            | 7,645            | 7,629            | 7,645            | 7,994                              | (349)                 | (349)                 |
| 512701 - WORKERS COMP CLAIMS               | 8,268                      | 10,829           | 0                | 675              | 900              | 0                                  | 900                   | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 0                          | 0                | 0                | 300              | 400              | 0                                  | 400                   | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 0                          | 0                | 0                | 1,520            | 2,027            | 0                                  | 2,027                 | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 53,815                     | 62,236           | 80,765           | 70,677           | 80,765           | 88,213                             | (7,448)               | (7,448)               |
| 523110 - INSURANCE DEDUCTIBLES             | 10,465                     | 505              | 0                | 178              | 237              | 0                                  | 237                   | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 8,444                      | 8,696            | 8,700            | 8,963            | 11,950           | 12,695                             | (745)                 | (3,995)               |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>89,890</b>              | <b>90,253</b>    | <b>97,110</b>    | <b>89,941</b>    | <b>103,924</b>   | <b>108,902</b>                     | <b>(4,978)</b>        | <b>(11,792)</b>       |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>89,890</b>              | <b>90,253</b>    | <b>97,110</b>    | <b>89,941</b>    | <b>103,924</b>   | <b>108,902</b>                     | <b>(4,978)</b>        | <b>(11,792)</b>       |
| <b>TOTAL EXPENDITURES</b>                  | <b>3,780,249</b>           | <b>3,894,505</b> | <b>4,054,695</b> | <b>3,348,142</b> | <b>4,195,071</b> | <b>4,369,430</b>                   | <b>(174,359)</b>      | <b>(314,735)</b>      |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>3,780,249</b>           | <b>3,894,505</b> | <b>4,054,695</b> | <b>3,348,142</b> | <b>4,195,071</b> | <b>4,369,430</b>                   | <b>(174,359)</b>      | <b>(314,735)</b>      |

NOTES

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

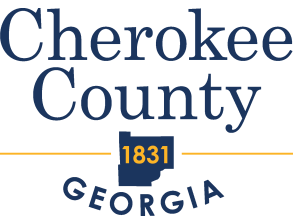
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3391 - SHERIFF CROSSING GUARDS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| <b>SHERIFF CROSSING GUARDS</b>             |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 0                                 | 519            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 194,777                           | 192,337        | 247,046        | 154,209     | 193,693     | 261,504                            | (67,811)                   | (14,458)              |
| <b>TOTAL COMPENSATION</b>                  | 194,777                           | 192,857        | 247,046        | 154,209     | 193,693     | 261,504                            | (67,811)                   | (14,458)              |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 12,076                            | 11,959         | 15,317         | 9,561       | 12,009      | 16,214                             | (4,205)                    | (897)                 |
| 512300 - MEDICARE                          | 2,824                             | 2,797          | 3,582          | 2,236       | 2,809       | 3,792                              | (983)                      | (210)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | 14,900                            | 14,755         | 18,899         | 11,797      | 14,817      | 20,006                             | (5,189)                    | (1,107)               |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 209,677                           | 207,612        | 265,945        | 166,006     | 208,510     | 281,510                            | (73,000)                   | (15,565)              |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 786                               | 0              | 1,500          | 0           | 0           | 1,500                              | (1,500)                    | 0                     |
| 531712 - UNIFORMS                          | 1,004                             | 0              | 4,200          | 0           | 0           | 4,200                              | (4,200)                    | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 1,790                             | 0              | 5,700          | 0           | 0           | 5,700                              | (5,700)                    | 0                     |
| <b>TOTAL</b>                               | 211,468                           | 207,612        | 271,645        | 166,006     | 208,510     | 287,210                            | (78,700)                   | (15,565)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3391 - SHERIFF CROSSING GUARDS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <u>NON DEPARTMENT MANAGED COSTS</u> |                                   |                |                |             |             |                                    |                            |                       |
| ALLOCATED COSTS                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES   | 2,796                             | 2,512          | 2,466          | 2,398       | 2,466       | 2,498                              | (32)                       | (32)                  |
| TOTAL ALLOCATED COSTS               | 2,796                             | 2,512          | 2,466          | 2,398       | 2,466       | 2,498                              | (32)                       | (32)                  |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 2,796                             | 2,512          | 2,466          | 2,398       | 2,466       | 2,498                              | (32)                       | (32)                  |
| TOTAL EXPENDITURES                  | 214,264                           | 210,124        | 274,111        | 168,404     | 210,976     | 289,708                            | (78,732)                   | (15,597)              |
| TOTAL FUND REDUCTIONS               | 214,264                           | 210,124        | 274,111        | 168,404     | 210,976     | 289,708                            | (78,732)                   | (15,597)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3420 - ADULT DETENTION FACILITY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| ADULT DETENTION FACILITY                |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 10,326,219                 | 11,288,909     | 11,865,889     | 9,247,292   | 11,614,956  | 12,527,884                         | (912,928)             | (661,995)             |
| 511102 - SALARIES/ COURT SERVICE        | 1,517                      | 2,651          | 0              | 3,381       | 4,246       | 0                                  | 4,246                 | 0                     |
| 511103 - WORKED HOLIDAY                 | 153,969                    | 188,950        | 214,240        | 173,629     | 218,085     | 217,454                            | 631                   | (3,214)               |
| 511110 - UNIFORM ALLOWANCE              | 2,119                      | 2,360          | 2,340          | 1,892       | 2,376       | 2,340                              | 36                    | 0                     |
| 511115 - PERFECT ATTENDANCE             | 50,717                     | 44,886         | 0              | 46,597      | 46,597      | 0                                  | 46,597                | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 4,188                      | 1,662          | 0              | 14,999      | 18,840      | 0                                  | 18,840                | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 31,608                     | 33,982         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511300 - OVERTIME                       | 916,195                    | 630,988        | 880,650        | 520,291     | 653,506     | 893,860                            | (240,354)             | (13,210)              |
| TOTAL COMPENSATION                      | 11,486,532                 | 12,194,387     | 12,963,119     | 10,008,081  | 12,558,606  | 13,641,538                         | (1,082,932)           | (678,419)             |
| 512101 - GROUP INSURANCE - HEALTH       | 2,080,670                  | 2,365,730      | 2,135,519      | 2,030,083   | 2,549,862   | 2,737,836                          | (187,974)             | (602,317)             |
| 512102 - GROUP INSURANCE - LIFE         | 10,521                     | 10,991         | 16,735         | 9,534       | 11,975      | 17,055                             | (5,080)               | (320)                 |
| 512103 - GROUP INSURANCE - DENTAL       | 41,547                     | 43,653         | 46,030         | 48,629      | 61,080      | 69,853                             | (8,773)               | (23,823)              |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 22,512                     | 24,511         | 30,237         | 17,753      | 22,299      | 30,816                             | (8,517)               | (579)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 4,603                      | 4,884          | 5,194          | 3,910       | 4,912       | 5,166                              | (254)                 | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 1,490                      | 1,582          | 1,674          | 1,268       | 1,592       | 1,656                              | (64)                  | 18                    |
| 512403 - DEFINED BENEFIT PLAN           | 1,882,808                  | 2,113,220      | 2,268,877      | 1,737,560   | 2,182,443   | 2,387,275                          | (204,832)             | (118,398)             |
| TOTAL BENEFITS                          | 4,044,151                  | 4,564,572      | 4,504,266      | 3,848,738   | 4,834,164   | 5,249,657                          | (415,493)             | (745,391)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 682,971                    | 724,673        | 803,719        | 593,490     | 745,446     | 845,777                            | (100,331)             | (42,058)              |
| 512300 - MEDICARE                       | 160,110                    | 169,480        | 187,967        | 138,800     | 174,338     | 197,803                            | (23,465)              | (9,836)               |
| TOTAL PAYROLL TAXES                     | 843,081                    | 894,153        | 991,686        | 732,290     | 919,784     | 1,043,580                          | (123,796)             | (51,894)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 16,373,764                 | 17,653,112     | 18,459,071     | 14,589,109  | 18,312,554  | 19,934,775                         | (1,622,221)           | (1,475,704)           |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 2,585                      | 3,567          | 0              | 3,296       | 4,395       | 3,800                              | 595                   | (3,800)               |
| 521225 - PROF SVCS/TRANSPORTATION       | 98,678                     | 107,824        | 136,000        | 94,400      | 125,867     | 136,000                            | (10,133)              | 0                     |
| 521260 - PROFESSIONAL SERVICE-MEDICAL   | 6,073,143                  | 6,458,085      | 6,600,000      | 5,261,047   | 7,014,730   | 7,236,867                          | (222,137)             | (636,867)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3420 - ADULT DETENTION FACILITY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 521261 - PROF SVCS - MED NON MANAGED    | 150,270                           | 206,902        | 204,750        | 186,720     | 248,960     | 224,750                            | 24,210                     | (20,000)              |
| 521300 - TECHNICAL                      | 61,520                            | 31,504         | 296,586        | 34,849      | 46,465      | 175,075                            | (128,610)                  | 121,511               |
| 522200 - REPAIRS AND MAINTENANCE        | 111,345                           | 100,212        | 175,000        | 114,094     | 152,126     | 165,000                            | (12,874)                   | 10,000                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 9,412                             | 10,652         | 14,000         | 6,526       | 8,701       | 15,000                             | (6,299)                    | (1,000)               |
| 523201 - CELL PHONE                     | 471                               | 471            | 650            | 230         | 307         | 650                                | (343)                      | 0                     |
| 523400 - PRINTING AND BINDING           | 2,084                             | 2,956          | 2,500          | 1,615       | 2,153       | 2,500                              | (347)                      | 0                     |
| 523500 - TRAVEL                         | 12,422                            | 22,744         | 25,000         | 14,674      | 19,565      | 27,000                             | (7,435)                    | (2,000)               |
| 523600 - DUES AND FEES                  | 5,296                             | 6,627          | 6,000          | 2,341       | 3,121       | 7,000                              | (3,879)                    | (1,000)               |
| 523700 - EDUCATION AND TRAINING         | (2,449)                           | 9,322          | 25,000         | 14,325      | 19,099      | 20,000                             | (901)                      | 5,000                 |
| 523900 - OTHER PURCHASED SERVICES       | 22,910                            | 28,731         | 40,000         | 30,036      | 40,048      | 45,000                             | (4,952)                    | (5,000)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 124,548                           | 90,328         | 130,000        | 75,773      | 101,031     | 128,000                            | (26,969)                   | 2,000                 |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 2,500                             | 7,467          | 7,500          | 7,468       | 9,957       | 7,500                              | 2,457                      | 0                     |
| 531130 - GEN SUPPLIES/OPERATIONAL SUPPL | 0                                 | 0              | 0              | 0           | 0           | 50,000                             | (50,000)                   | (50,000)              |
| 531300 - FOOD                           | 760,826                           | 770,357        | 827,400        | 575,570     | 767,426     | 860,496                            | (93,070)                   | (33,096)              |
| 531600 - SMALL EQUIPMENT                | 148,552                           | 4,426          | 25,000         | 6,865       | 9,153       | 25,000                             | (15,847)                   | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 61,915                            | 24,075         | 50,000         | 11,208      | 14,944      | 45,000                             | (30,056)                   | 5,000                 |
| 531700 - OTHER SUPPLIES                 | 2,209                             | 1,275          | 2,500          | 1,431       | 1,908       | 2,500                              | (592)                      | 0                     |
| 531712 - UNIFORMS                       | 234,587                           | 50,009         | 105,000        | 65,189      | 86,919      | 105,000                            | (18,081)                   | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 7,882,821                         | 7,937,534      | 8,672,886      | 6,507,655   | 8,676,873   | 9,282,138                          | (605,265)                  | (609,252)             |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                       | 41,100                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542500 - OTHER EQUIPMENT                | 0                                 | 38,484         | 20,000         | 0           | 0           | 20,000                             | (20,000)                   | 0                     |
| TOTAL CAPITAL (54S)                     | 41,100                            | 38,484         | 20,000         | 0           | 0           | 20,000                             | (20,000)                   | 0                     |
| TOTAL                                   | 24,297,685                        | 25,629,130     | 27,151,957     | 21,096,763  | 26,989,427  | 29,236,913                         | (2,247,486)                | (2,084,956)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3420 - ADULT DETENTION FACILITY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 53,780                     | 48,324         | 44,883         | 46,121      | 46,121      | 45,967                             | 154                   | (1,084)               |
| 512701 - WORKERS COMP CLAIMS               | 169,087                    | 90,953         | 198,653        | 83,608      | 111,478     | 193,653                            | (82,175)              | 5,000                 |
| 522110 - DISPOSAL                          | 2,030                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 10,300                     | 4,011          | 0              | 7,220       | 9,627       | 0                                  | 9,627                 | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 6,743                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522218 - PEST CONTROL                      | 1,950                      | 3,724          | 2,979          | 1,986       | 2,648       | 2,979                              | (331)                 | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 295,774                    | 342,998        | 365,529        | 395,648     | 395,648     | 688,880                            | (293,232)             | (323,351)             |
| 523110 - INSURANCE DEDUCTIBLES             | 15,997                     | 44,345         | 0              | 30,007      | 40,010      | 0                                  | 40,010                | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 36,878                     | 36,987         | 33,120         | 24,257      | 32,343      | 35,963                             | (3,620)               | (2,843)               |
| 531210 - WATER/SEWER                       | 253,921                    | 229,208        | 274,452        | 189,602     | 252,803     | 274,452                            | (21,649)              | 0                     |
| 531230 - ELECTRICITY                       | 608,298                    | 574,209        | 531,402        | 423,059     | 564,079     | 542,598                            | 21,481                | (11,196)              |
| <b>TOTAL ALLOCATED COSTS</b>               | 1,454,756                  | 1,374,759      | 1,451,018      | 1,201,510   | 1,454,757   | 1,784,492                          | (329,735)             | (333,474)             |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 1,454,756                  | 1,374,759      | 1,451,018      | 1,201,510   | 1,454,757   | 1,784,492                          | (329,735)             | (333,474)             |
| <b>TOTAL EXPENDITURES</b>                  | 25,752,442                 | 27,003,888     | 28,602,975     | 22,298,273  | 28,444,184  | 31,021,405                         | (2,577,221)           | (2,418,430)           |
| <b>TOTAL FUND REDUCTIONS</b>               | 25,752,442                 | 27,003,888     | 28,602,975     | 22,298,273  | 28,444,184  | 31,021,405                         | (2,577,221)           | (2,418,430)           |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1516 - DEVELOPMENT SERVICES CENTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |                |                |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|----------------|----------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                            |                |                |                |                |                                    |                       |                       |
| <b>DEVELOPMENT SERVICES CENTER</b>         |                            |                |                |                |                |                                    |                       |                       |
| <b><u>EXPENDITURES</u></b>                 |                            |                |                |                |                |                                    |                       |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                            |                |                |                |                |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES                 | 339,512                    | 328,811        | 386,083        | 280,390        | 352,181        | 365,833                            | (13,652)              | 20,250                |
| 511116 - SHORT TERM DISABILITY PAY         | 0                          | 2,630          | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| 511300 - OVERTIME                          | 13                         | 85             | 0              | 35             | 44             | 0                                  | 44                    | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>339,525</b>             | <b>331,526</b> | <b>386,083</b> | <b>280,426</b> | <b>352,226</b> | <b>365,833</b>                     | <b>(13,607)</b>       | <b>20,250</b>         |
| 512101 - GROUP INSURANCE - HEALTH          | 129,058                    | 142,690        | 107,103        | 110,279        | 138,515        | 139,985                            | (1,470)               | (32,882)              |
| 512102 - GROUP INSURANCE - LIFE            | 355                        | 339            | 401            | 288            | 362            | 343                                | 19                    | 58                    |
| 512103 - GROUP INSURANCE - DENTAL          | 2,469                      | 2,177          | 2,280          | 2,365          | 2,971          | 3,332                              | (361)                 | (1,052)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 748                        | 756            | 842            | 563            | 707            | 712                                | (5)                   | 130                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 170                        | 163            | 176            | 129            | 162            | 168                                | (6)                   | 8                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 55                         | 53             | 59             | 42             | 52             | 55                                 | (3)                   | 4                     |
| 512403 - DEFINED BENEFIT PLAN              | 56,316                     | 58,017         | 67,563         | 49,075         | 61,639         | 64,021                             | (2,382)               | 3,542                 |
| <b>TOTAL BENEFITS</b>                      | <b>189,170</b>             | <b>204,194</b> | <b>178,424</b> | <b>162,741</b> | <b>204,408</b> | <b>208,616</b>                     | <b>(4,208)</b>        | <b>(30,192)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 18,982                     | 18,736         | 23,939         | 15,802         | 19,848         | 22,681                             | (2,833)               | 1,258                 |
| 512300 - MEDICARE                          | 4,439                      | 4,382          | 5,598          | 3,696          | 4,642          | 5,304                              | (662)                 | 294                   |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>23,422</b>              | <b>23,118</b>  | <b>29,537</b>  | <b>19,498</b>  | <b>24,490</b>  | <b>27,985</b>                      | <b>(3,495)</b>        | <b>1,552</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>552,116</b>             | <b>558,838</b> | <b>594,044</b> | <b>462,664</b> | <b>581,124</b> | <b>602,434</b>                     | <b>(21,310)</b>       | <b>(8,390)</b>        |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1516 - DEVELOPMENT SERVICES CENTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

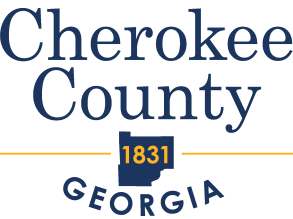
|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 3,187                             | 98,298         | 99,840         | 5,590          | 7,453          | 99,840                             | (92,387)                   | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 1,476                             | 1,604          | 1,416          | 935            | 1,247          | 1,416                              | (169)                      | 0                     |
| 523201 - CELL PHONE                        | 470                               | 502            | 550            | 375            | 500            | 550                                | (50)                       | 0                     |
| 523202 - COMMUNICATIONS - NON ALLOCATED    | 2,598                             | 2,956          | 2,844          | 2,425          | 3,233          | 3,180                              | 53                         | (336)                 |
| 523250 - POSTAGE                           | 118                               | 146            | 400            | 39             | 52             | 400                                | (348)                      | 0                     |
| 523400 - PRINTING AND BINDING              | 0                                 | 386            | 650            | 634            | 846            | 650                                | 196                        | 0                     |
| 523500 - TRAVEL                            | 2,690                             | 3,101          | 8,250          | 2,721          | 3,629          | 2,000                              | 1,629                      | 6,250                 |
| 523600 - DUES AND FEES                     | 250                               | 0              | 490            | 0              | 0              | 490                                | (490)                      | 0                     |
| 523700 - EDUCATION AND TRAINING            | 1,640                             | 351            | 7,510          | 1,216          | 1,621          | 7,510                              | (5,889)                    | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 5,010                             | 10,341         | 5,350          | 2,592          | 3,456          | 4,850                              | (1,394)                    | 500                   |
| 531300 - FOOD                              | 1,780                             | 1,792          | 5,000          | 696            | 927            | 3,000                              | (2,073)                    | 2,000                 |
| 531620 - FURNITURE/FURNISHINGS             | 0                                 | 1,999          | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 19,144                            | 1,075          | 2,100          | 1,538          | 2,051          | 12,260                             | (10,209)                   | (10,160)              |
| 531700 - OTHER SUPPLIES                    | 1,477                             | 815            | 1,300          | 117            | 157            | 0                                  | 157                        | 1,300                 |
| 531712 - UNIFORMS                          | 0                                 | 0              | 0              | 0              | 0              | 1,300                              | (1,300)                    | (1,300)               |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>39,840</b>                     | <b>123,366</b> | <b>135,700</b> | <b>18,879</b>  | <b>25,172</b>  | <b>137,446</b>                     | <b>(112,274)</b>           | <b>(1,746)</b>        |
| <b>TOTAL</b>                               | <b>591,957</b>                    | <b>682,204</b> | <b>729,744</b> | <b>481,544</b> | <b>606,297</b> | <b>739,880</b>                     | <b>(133,583)</b>           | <b>(10,136)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 1516 - DEVELOPMENT SERVICES CENTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,678                      | 1,507          | 0              | 1,439       | 1,439       | 0                                  | 1,439                 | 0                     |
| 522110 - DISPOSAL                          | 57                         | 57             | 58             | 48          | 63          | 58                                 | 5                     | 0                     |
| 522130 - CUSTODIAL SERVICES                | 3,083                      | 3,105          | 3,102          | 2,585       | 3,447       | 3,387                              | 60                    | (285)                 |
| 522140 - LAWN CARE                         | 300                        | 337            | 342            | 203         | 270         | 342                                | (72)                  | 0                     |
| 522218 - PEST CONTROL                      | 8                          | 22             | 17             | 12          | 15          | 17                                 | (2)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 4,381                      | 5,066          | 4,474          | 5,753       | 5,753       | 5,184                              | 569                   | (710)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,921                      | 3,030          | 2,780          | 2,296       | 3,062       | 3,392                              | (330)                 | (612)                 |
| 531210 - WATER/SEWER                       | 495                        | 278            | 486            | 257         | 343         | 486                                | (143)                 | 0                     |
| 531230 - ELECTRICITY                       | 3,338                      | 3,168          | 2,952          | 2,197       | 2,929       | 2,952                              | (23)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 16,261                     | 16,570         | 14,211         | 14,789      | 17,321      | 15,818                             | 1,503                 | (1,607)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 16,261                     | 16,570         | 14,211         | 14,789      | 17,321      | 15,818                             | 1,503                 | (1,607)               |
| <b>TOTAL EXPENDITURES</b>                  | 608,218                    | 698,774        | 743,955        | 496,332     | 623,618     | 755,698                            | (132,080)             | (11,743)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 608,218                    | 698,774        | 743,955        | 496,332     | 623,618     | 755,698                            | (132,080)             | (11,743)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4100 - PUBLIC WORKS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| PUBLIC WORKS                            |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,688,557                  | 1,997,131      | 2,204,826      | 1,542,417   | 1,937,336   | 2,236,957                          | (299,621)             | (32,131)              |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 7,710                      | 8,355          | 5,850          | 12,985      | 16,310      | 24,050                             | (7,740)               | (18,200)              |
| 511115 - PERFECT ATTENDANCE             | 11,316                     | 14,057         | 0              | 13,212      | 13,212      | 0                                  | 13,212                | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 3,258                      | 0              | 0              | 4,065       | 5,106       | 0                                  | 5,106                 | 0                     |
| 511300 - OVERTIME                       | 7,241                      | 23,627         | 0              | 39,353      | 49,429      | 20,300                             | 29,129                | (20,300)              |
| TOTAL COMPENSATION                      | 1,718,082                  | 2,043,170      | 2,210,676      | 1,612,032   | 2,021,392   | 2,281,307                          | (259,915)             | (70,631)              |
| 512101 - GROUP INSURANCE - HEALTH       | 476,452                    | 640,361        | 502,041        | 463,740     | 582,476     | 522,891                            | 59,585                | (20,850)              |
| 512102 - GROUP INSURANCE - LIFE         | 1,752                      | 1,787          | 2,037          | 1,607       | 2,018       | 1,830                              | 188                   | 207                   |
| 512103 - GROUP INSURANCE - DENTAL       | 8,747                      | 9,188          | 10,234         | 9,620       | 12,083      | 12,582                             | (499)                 | (2,348)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 3,732                      | 4,004          | 4,289          | 3,033       | 3,810       | 3,748                              | 62                    | 541                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 860                        | 963            | 1,039          | 807         | 1,013       | 980                                | 33                    | 59                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 346                        | 351            | 337            | 275         | 345         | 316                                | 29                    | 21                    |
| 512403 - DEFINED BENEFIT PLAN           | 289,190                    | 363,353        | 385,844        | 285,310     | 358,360     | 399,229                            | (40,869)              | (13,385)              |
| TOTAL BENEFITS                          | 781,079                    | 1,020,007      | 905,821        | 764,391     | 960,105     | 941,576                            | 18,529                | (35,755)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 100,595                    | 121,576        | 136,700        | 94,700      | 118,947     | 141,464                            | (22,517)              | (4,764)               |
| 512300 - MEDICARE                       | 23,533                     | 28,433         | 31,970         | 22,148      | 27,818      | 33,084                             | (5,266)               | (1,114)               |
| TOTAL PAYROLL TAXES                     | 124,128                    | 150,009        | 168,670        | 116,848     | 146,765     | 174,548                            | (27,783)              | (5,878)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 2,623,289                  | 3,213,185      | 3,285,167      | 2,493,271   | 3,128,262   | 3,397,431                          | (269,169)             | (112,264)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 127,556                    | 77,277         | 122,000        | 133,862     | 178,483     | 180,000                            | (1,517)               | (58,000)              |
| 521230 - PROF SVCS/TREE REMOVAL         | 19,886                     | 11,058         | 47,000         | 7,394       | 9,859       | 47,000                             | (37,141)              | 0                     |
| 521250 - PROF SVCS/CURB-GUTTER;CONCRETE | 0                          | 0              | 2,000          | 0           | 0           | 2,000                              | (2,000)               | 0                     |
| 521300 - TECHNICAL                      | 0                          | 0              | 1,000          | 0           | 0           | 1,000                              | (1,000)               | 0                     |
| 522115 - DISPOSAL-ROAD DEBRIS           | 0                          | 0              | 11,288         | 0           | 0           | 11,288                             | (11,288)              | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 9,185                      | 3,026          | 16,800         | 9,890       | 13,186      | 16,800                             | (3,614)               | 0                     |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4100 - PUBLIC WORKS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 522207 - NON-VEHICLE RPRS - INS CLAIMS  | 0                                 | 0              | 0              | 14,123      | 18,830      | 0                                  | 18,830                     | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 1,227                             | 1,393          | 3,000          | 1,063       | 1,417       | 3,000                              | (1,583)                    | 0                     |
| 523201 - CELL PHONE                     | 14,408                            | 14,901         | 15,850         | 8,114       | 10,819      | 15,850                             | (5,031)                    | 0                     |
| 523250 - POSTAGE                        | 0                                 | 10             | 0              | 0           | 0           | 10                                 | (10)                       | (10)                  |
| 523600 - DUES AND FEES                  | 32                                | 450            | 2,650          | 439         | 585         | 2,650                              | (2,065)                    | 0                     |
| 523700 - EDUCATION AND TRAINING         | 661                               | 3,469          | 2,975          | 2,744       | 3,659       | 2,975                              | 684                        | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 103,899                           | 62,212         | 61,068         | 41,208      | 54,944      | 61,068                             | (6,124)                    | 0                     |
| 531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU | 10,390                            | 6,123          | 100,000        | 9,353       | 12,471      | 100,000                            | (87,529)                   | 0                     |
| 531115 - GEN SUPPLIES/CONCRETE          | 15,022                            | 33,694         | 20,000         | 34,705      | 46,273      | 20,000                             | 26,273                     | 0                     |
| 531120 - GEN SUPPLIES/EROSION CONT/GRAS | 6,818                             | 8,843          | 6,533          | 13,360      | 17,814      | 6,533                              | 11,281                     | 0                     |
| 531135 - GEN SUPPLIES/PIPE, DRAINAGE    | 6,429                             | 1,614          | 25,000         | 3,893       | 5,191       | 25,000                             | (19,809)                   | 0                     |
| 531140 - GEN SUPPLIES/SIGNS             | 9,176                             | 20,968         | 25,000         | 19,179      | 25,572      | 25,000                             | 572                        | 0                     |
| 531145 - GEN SUPPLIES/STONE             | 61,437                            | 85,538         | 100,000        | 132,326     | 176,435     | 100,000                            | 76,435                     | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 259,761     | 346,348     | 430,000                            | (83,652)                   | (430,000)             |
| 531270 - GASOLINE                       | 85,033                            | 57,462         | 100,000        | 45,516      | 60,687      | 100,000                            | (39,313)                   | 0                     |
| 531300 - FOOD                           | 0                                 | 0              | 0              | 1,149       | 1,532       | 0                                  | 1,532                      | 0                     |
| 531600 - SMALL EQUIPMENT                | 13,946                            | 4,243          | 8,000          | 0           | 0           | 8,000                              | (8,000)                    | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 3,398                             | 11,212         | 11,980         | 0           | 0           | 14,673                             | (14,673)                   | (2,693)               |
| 531712 - UNIFORMS                       | 39,861                            | 43,595         | 44,000         | 22,092      | 29,456      | 44,000                             | (14,544)                   | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 528,365                           | 447,086        | 726,144        | 760,169     | 1,013,559   | 1,216,847                          | (203,288)                  | (490,703)             |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542100 - MACHINERY                      | 61,900                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL CAPITAL (54S)                     | 61,900                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                                   | 3,213,554                         | 3,660,271      | 4,011,311      | 3,253,441   | 4,141,821   | 4,614,278                          | (472,457)                  | (602,967)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4100 - PUBLIC WORKS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

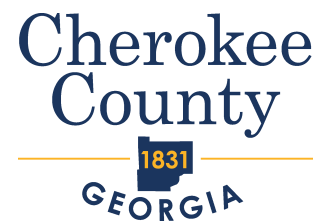
|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 10,605                     | 9,221          | 10,358         | 9,645       | 10,358      | 10,493                             | (135)                 | (135)                 |
| 512701 - WORKERS COMP CLAIMS               | 9,092                      | 92,838         | 53,500         | (56,552)    | (75,403)    | 13,500                             | (88,903)              | 40,000                |
| 522110 - DISPOSAL                          | 5,249                      | 4,035          | 6,000          | 3,216       | 4,287       | 6,000                              | (1,713)               | 0                     |
| 522130 - CUSTODIAL SERVICES                | 50,471                     | 49,804         | 45,723         | 41,129      | 54,839      | 49,920                             | 4,919                 | (4,197)               |
| 522140 - LAWN CARE                         | 8,071                      | 6,785          | 6,764          | 4,425       | 5,900       | 6,764                              | (864)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 865,630                    | 883,368        | 700,000        | 639,863     | 853,151     | 1,320,488                          | (467,337)             | (620,488)             |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 2,598                      | 4,004          | 0              | 621         | 828         | 0                                  | 828                   | 0                     |
| 522218 - PEST CONTROL                      | 347                        | 600            | 480            | 320         | 427         | 480                                | (53)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 31,638                     | 36,542         | 66,285         | 43,737      | 66,285      | 79,888                             | (13,603)              | (13,603)              |
| 523110 - INSURANCE DEDUCTIBLES             | 8,548                      | 18,091         | 0              | 165,899     | 221,198     | 0                                  | 221,198               | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 14,766                     | 17,503         | 18,240         | 15,013      | 20,017      | 19,649                             | 368                   | (1,409)               |
| 531210 - WATER/SEWER                       | 5,553                      | 5,049          | 5,700          | 5,106       | 6,808       | 5,700                              | 1,108                 | 0                     |
| 531230 - ELECTRICITY                       | 30,756                     | 25,065         | 31,800         | 18,124      | 24,166      | 31,800                             | (7,634)               | 0                     |
| 531520 - NATURAL GAS                       | 14,868                     | 7,669          | 13,000         | 5,819       | 7,758       | 13,000                             | (5,242)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 1,058,192                  | 1,160,575      | 957,850        | 896,365     | 1,200,621   | 1,557,682                          | (357,061)             | (599,832)             |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 1,058,192                  | 1,160,575      | 957,850        | 896,365     | 1,200,621   | 1,557,682                          | (357,061)             | (599,832)             |
| <b>TOTAL EXPENDITURES</b>                  | 4,271,746                  | 4,820,846      | 4,969,161      | 4,149,806   | 5,342,442   | 6,171,960                          | (829,518)             | (1,202,799)           |
| <b>TOTAL FUND REDUCTIONS</b>               | 4,271,746                  | 4,820,846      | 4,969,161      | 4,149,806   | 5,342,442   | 6,171,960                          | (829,518)             | (1,202,799)           |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4252 - STORMWATER MGT ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>STORMWATER MGT ENGINEERING</b>          |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 364,137                           | 401,655        | 430,387        | 338,482        | 425,147        | 430,358                            | (5,211)                    | 29                    |
| 511115 - PERFECT ATTENDANCE                | 2,036                             | 983            | 0              | 1,022          | 1,022          | 0                                  | 1,022                      | 0                     |
| 511300 - OVERTIME                          | 222                               | 758            | 0              | 113            | 142            | 0                                  | 142                        | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>366,395</b>                    | <b>403,396</b> | <b>430,387</b> | <b>339,617</b> | <b>426,311</b> | <b>430,358</b>                     | <b>(4,047)</b>             | <b>29</b>             |
| 512101 - GROUP INSURANCE - HEALTH          | 99,761                            | 117,106        | 97,085         | 112,775        | 141,650        | 137,701                            | 3,949                      | (40,616)              |
| 512102 - GROUP INSURANCE - LIFE            | 377                               | 381            | 444            | 351            | 441            | 410                                | 31                         | 34                    |
| 512103 - GROUP INSURANCE - DENTAL          | 1,398                             | 1,579          | 1,616          | 2,014          | 2,529          | 2,843                              | (314)                      | (1,227)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 784                               | 842            | 894            | 608            | 763            | 717                                | 46                         | 177                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 148                               | 153            | 162            | 129            | 162            | 162                                | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 48                                | 50             | 55             | 42             | 53             | 55                                 | (2)                        | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 60,627                            | 70,524         | 75,318         | 59,433         | 74,650         | 75,313                             | (663)                      | 5                     |
| <b>TOTAL BENEFITS</b>                      | <b>163,144</b>                    | <b>190,635</b> | <b>175,574</b> | <b>175,351</b> | <b>220,247</b> | <b>217,201</b>                     | <b>3,046</b>               | <b>(41,627)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 21,522                            | 23,559         | 26,684         | 19,679         | 24,717         | 26,682                             | (1,965)                    | 2                     |
| 512300 - MEDICARE                          | 5,033                             | 5,510          | 6,241          | 4,602          | 5,781          | 6,240                              | (459)                      | 1                     |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>26,556</b>                     | <b>29,069</b>  | <b>32,925</b>  | <b>24,281</b>  | <b>30,498</b>  | <b>32,922</b>                      | <b>(2,424)</b>             | <b>3</b>              |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>556,095</b>                    | <b>623,100</b> | <b>638,886</b> | <b>539,249</b> | <b>677,056</b> | <b>680,481</b>                     | <b>(3,425)</b>             | <b>(41,595)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4252 - STORMWATER MGT ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

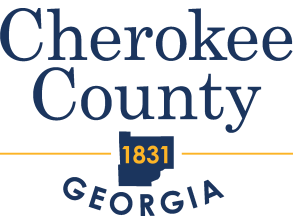
|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | (660)                             | 290            | 1,590          | 0           | 0           | 1,590                              | (1,590)                    | 0                     |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 13,050         | 0           | 0           | 0                                  | 0                          | 13,050                |
| 523201 - CELL PHONE                        | 3,746                             | 3,842          | 4,000          | 2,839       | 3,785       | 10,000                             | (6,215)                    | (6,000)               |
| 523250 - POSTAGE                           | 201                               | 947            | 1,600          | 288         | 384         | 1,000                              | (616)                      | 600                   |
| 523400 - PRINTING AND BINDING              | 254                               | 103            | 600            | 44          | 59          | 1,000                              | (941)                      | (400)                 |
| 523500 - TRAVEL                            | 25                                | 0              | 1,550          | 0           | 0           | 2,050                              | (2,050)                    | (500)                 |
| 523600 - DUES AND FEES                     | 35,881                            | 35,508         | 28,223         | 33,719      | 44,959      | 28,223                             | 16,736                     | 0                     |
| 523700 - EDUCATION AND TRAINING            | 274                               | 1,700          | 8,288          | 469         | 625         | 3,000                              | (2,375)                    | 5,288                 |
| 523800 - LICENSES                          | 365                               | 0              | 955            | 105         | 140         | 955                                | (815)                      | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 628                               | 530            | 750            | 635         | 847         | 750                                | 97                         | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES               | 0                                 | 0              | 0              | 2,148       | 2,863       | 1,650                              | 1,213                      | (1,650)               |
| 531270 - GASOLINE                          | 9,316                             | 8,700          | 10,000         | 6,980       | 9,307       | 10,000                             | (693)                      | 0                     |
| 531300 - FOOD                              | 420                               | 380            | 1,500          | 190         | 253         | 500                                | (247)                      | 1,000                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 7,718                             | 1,621          | 16,320         | 6,061       | 8,082       | 19,900                             | (11,818)                   | (3,580)               |
| 531670 - SOFTWARE                          | 0                                 | 0              | 0              | 0           | 0           | 7,500                              | (7,500)                    | (7,500)               |
| 531700 - OTHER SUPPLIES                    | 4,747                             | 1,142          | 1,200          | 1,764       | 2,352       | 0                                  | 2,352                      | 1,200                 |
| 531712 - UNIFORMS                          | 0                                 | 0              | 0              | 0           | 0           | 900                                | (900)                      | (900)                 |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 62,916                            | 54,761         | 89,626         | 55,242      | 73,656      | 89,018                             | (15,362)                   | 608                   |
| <b>NON-OPERATIONAL COSTS</b>               |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES        | 10,000                            | 10,000         | 10,000         | 10,000      | 10,000      | 10,000                             | 0                          | 0                     |
| <b>TOTAL NON-OPERATIONAL COSTS</b>         | 10,000                            | 10,000         | 10,000         | 10,000      | 10,000      | 10,000                             | 0                          | 0                     |
| <b>DEBT SERVICE</b>                        |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL           | 9,320                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 582200 - CAPITAL LEASE INTEREST            | 164                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL DEBT SERVICE</b>                  | 9,484                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL</b>                               | 638,494                           | 687,861        | 738,512        | 604,491     | 760,712     | 779,499                            | (18,787)                   | (40,987)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4252 - STORMWATER MGT ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,331                      | 1,196          | 1,682          | 1,141       | 1,682       | 1,701                              | (19)                  | (19)                  |
| 522110 - DISPOSAL                          | 70                         | 70             | 70             | 58          | 77          | 70                                 | 7                     | 0                     |
| 522130 - CUSTODIAL SERVICES                | 3,768                      | 3,795          | 3,791          | 3,159       | 4,212       | 4,139                              | 73                    | (348)                 |
| 522140 - LAWN CARE                         | 367                        | 412            | 418            | 248         | 330         | 418                                | (88)                  | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 2,757                      | 6,794          | 8,000          | 3,508       | 4,677       | 11,500                             | (6,823)               | (3,500)               |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 0                          | 0              | 0              | 1,930       | 2,573       | 0                                  | 2,573                 | 0                     |
| 522218 - PEST CONTROL                      | 10                         | 26             | 21             | 14          | 19          | 21                                 | (2)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 8,372                      | 9,682          | 12,687         | 10,995      | 12,687      | 11,262                             | 1,425                 | 1,425                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,399                      | 2,481          | 2,340          | 1,918       | 2,558       | 2,934                              | (376)                 | (594)                 |
| 531210 - WATER/SEWER                       | 605                        | 340            | 594            | 315         | 420         | 594                                | (174)                 | 0                     |
| 531230 - ELECTRICITY                       | 4,080                      | 3,872          | 3,608          | 2,685       | 3,580       | 3,608                              | (28)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 23,758                     | 28,667         | 33,211         | 25,970      | 32,814      | 36,247                             | (3,433)               | (3,036)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 23,758                     | 28,667         | 33,211         | 25,970      | 32,814      | 36,247                             | (3,433)               | (3,036)               |
| <b>TOTAL EXPENDITURES</b>                  | 662,252                    | 716,528        | 771,723        | 630,461     | 793,526     | 815,746                            | (22,220)              | (44,023)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 662,252                    | 716,528        | 771,723        | 630,461     | 793,526     | 815,746                            | (22,220)              | (44,023)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4270 - TRANSPORTATION ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| TRANSPORTATION ENGINEERING              |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 297,084                    | 357,473        | 415,000        | 334,425     | 420,050     | 421,225                            | (1,175)               | (6,225)               |
| 511115 - PERFECT ATTENDANCE             | 2,180                      | 3,394          | 0              | 2,357       | 2,357       | 0                                  | 2,357                 | 0                     |
| 511300 - OVERTIME                       | 0                          | 0              | 0              | 96          | 120         | 0                                  | 120                   | 0                     |
| TOTAL COMPENSATION                      | 299,264                    | 360,867        | 415,000        | 336,878     | 422,528     | 421,225                            | 1,303                 | (6,225)               |
| 512101 - GROUP INSURANCE - HEALTH       | 82,149                     | 115,644        | 90,191         | 89,668      | 112,627     | 109,492                            | 3,135                 | (19,301)              |
| 512102 - GROUP INSURANCE - LIFE         | 309                        | 354            | 456            | 349         | 439         | 399                                | 40                    | 57                    |
| 512103 - GROUP INSURANCE - DENTAL       | 1,448                      | 1,638          | 1,690          | 2,010       | 2,524       | 2,809                              | (285)                 | (1,119)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 647                        | 757            | 886            | 533         | 670         | 588                                | 82                    | 298                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 85                         | 97             | 112            | 89          | 112         | 112                                | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 28                         | 31             | 36             | 29          | 36          | 36                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 49,623                     | 63,152         | 72,625         | 58,200      | 73,101      | 73,714                             | (613)                 | (1,089)               |
| TOTAL BENEFITS                          | 134,288                    | 181,673        | 165,996        | 150,879     | 189,510     | 187,150                            | 2,360                 | (21,154)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 17,444                     | 20,924         | 25,730         | 19,523      | 24,521      | 26,116                             | (1,595)               | (386)                 |
| 512300 - MEDICARE                       | 4,080                      | 4,894          | 6,017          | 4,566       | 5,735       | 6,108                              | (373)                 | (91)                  |
| TOTAL PAYROLL TAXES                     | 21,524                     | 25,818         | 31,747         | 24,089      | 30,256      | 32,224                             | (1,968)               | (477)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 455,076                    | 568,358        | 612,743        | 511,845     | 642,294     | 640,599                            | 1,695                 | (27,856)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 36                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 521300 - TECHNICAL                      | 80,211                     | 93,763         | 108,000        | 34,200      | 45,600      | 75,000                             | (29,400)              | 33,000                |
| 522207 - NON-VEHICLE RPRS - INS CLAIMS  | 0                          | 58,393         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523201 - CELL PHONE                     | 1,666                      | 1,987          | 2,880          | 5,791       | 7,721       | 2,560                              | 5,161                 | 320                   |
| 523250 - POSTAGE                        | 8                          | 66             | 75             | 47          | 63          | 75                                 | (12)                  | 0                     |
| 523400 - PRINTING AND BINDING           | 0                          | 15             | 100            | 0           | 0           | 100                                | (100)                 | 0                     |
| 523500 - TRAVEL                         | 0                          | 215            | 1,000          | 2,304       | 3,072       | 500                                | 2,572                 | 500                   |
| 523600 - DUES AND FEES                  | 0                          | 210            | 7,632          | 411         | 548         | 1,100                              | (552)                 | 6,532                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4270 - TRANSPORTATION ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523700 - EDUCATION AND TRAINING         | 1,223                      | 0              | 1,200          | 28          | 37          | 800                                | (763)                 | 400                   |
| 523800 - LICENSES                       | 210                        | 0              | 210            | 210         | 280         | 330                                | (50)                  | (120)                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 764                        | 2,402          | 1,000          | 912         | 1,216       | 500                                | 716                   | 500                   |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 3,814       | 5,085       | 0                                  | 5,085                 | 0                     |
| 531270 - GASOLINE                       | 910                        | 8,184          | 8,000          | 8,643       | 11,525      | 22,000                             | (10,475)              | (14,000)              |
| 531300 - FOOD                           | 199                        | 639            | 500            | 43          | 57          | 500                                | (443)                 | 0                     |
| 531600 - SMALL EQUIPMENT                | 0                          | 0              | 0              | 6,484       | 8,645       | 0                                  | 8,645                 | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 858                        | 1,486          | 2,510          | 3,733       | 4,977       | 6,800                              | (1,823)               | (4,290)               |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 0           | 0           | 405                                | (405)                 | (405)                 |
| 531700 - OTHER SUPPLIES                 | 0                          | 2,962          | 1,300          | 318         | 424         | 300                                | 124                   | 1,000                 |
| 531712 - UNIFORMS                       | 0                          | 0              | 0              | 0           | 0           | 960                                | (960)                 | (960)                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 86,084                     | 170,322        | 134,407        | 66,938      | 89,250      | 111,930                            | (22,680)              | 22,477                |
| TOTAL                                   | 541,160                    | 738,679        | 747,150        | 578,783     | 731,544     | 752,529                            | (20,985)              | (5,379)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4270 - TRANSPORTATION ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 353                        | 203            | 724            | 173         | 724         | 737                                | (13)                  | (13)                  |
| 522110 - DISPOSAL                          | 70                         | 70             | 70             | 58          | 77          | 70                                 | 7                     | 0                     |
| 522130 - CUSTODIAL SERVICES                | 3,768                      | 3,795          | 3,791          | 3,159       | 4,212       | 4,139                              | 73                    | (348)                 |
| 522140 - LAWN CARE                         | 367                        | 412            | 418            | 248         | 330         | 418                                | (88)                  | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 16,569                     | 16,034         | 7,500          | 13,077      | 17,435      | 16,500                             | 935                   | (9,000)               |
| 522218 - PEST CONTROL                      | 10                         | 26             | 21             | 14          | 19          | 21                                 | (2)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 0                          | 0              | 5,780          | 0           | 5,780       | 6,599                              | (819)                 | (819)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 490                        | 595            | 540            | 402         | 536         | 679                                | (143)                 | (139)                 |
| 531210 - WATER/SEWER                       | 605                        | 340            | 594            | 315         | 420         | 594                                | (174)                 | 0                     |
| 531230 - ELECTRICITY                       | 4,080                      | 5,166          | 3,608          | 3,979       | 5,305       | 3,608                              | 1,697                 | 0                     |
| 531231 - SIGNAL LIGHT ELECTRICITY          | 62,267                     | 62,685         | 65,840         | 47,301      | 63,068      | 66,440                             | (3,372)               | (600)                 |
| 531232 - STREET LIGHT ELECTRICITY          | 101,277                    | 100,162        | 102,570        | 83,017      | 110,689     | 102,170                            | 8,519                 | 400                   |
| <b>TOTAL ALLOCATED COSTS</b>               | 189,855                    | 189,487        | 191,456        | 151,742     | 208,595     | 201,975                            | 6,620                 | (10,519)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 189,855                    | 189,487        | 191,456        | 151,742     | 208,595     | 201,975                            | 6,620                 | (10,519)              |
| <b>TOTAL EXPENDITURES</b>                  | 731,015                    | 928,166        | 938,606        | 730,525     | 940,139     | 954,504                            | (14,365)              | (15,898)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 731,015                    | 928,166        | 938,606        | 730,525     | 940,139     | 954,504                            | (14,365)              | (15,898)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4271 - ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| ENGINEERING                             |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 587,898                    | 642,773        | 633,480        | 496,119     | 623,145     | 630,150                            | (7,005)               | 3,330                 |
| 511115 - PERFECT ATTENDANCE             | 842                        | 940            | 0              | 978         | 978         | 0                                  | 978                   | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 7,898                      | 7,706          | 9,362          | 3,118       | 3,917       | 11,028                             | (7,111)               | (1,666)               |
| 511300 - OVERTIME                       | 0                          | 14             | 0              | 16          | 20          | 0                                  | 20                    | 0                     |
| TOTAL COMPENSATION                      | 596,638                    | 651,434        | 642,842        | 500,231     | 628,059     | 641,178                            | (13,119)              | 1,664                 |
| 512101 - GROUP INSURANCE - HEALTH       | 146,029                    | 156,479        | 115,347        | 92,757      | 116,506     | 114,103                            | 2,403                 | 1,244                 |
| 512102 - GROUP INSURANCE - LIFE         | 594                        | 607            | 678            | 526         | 661         | 599                                | 62                    | 79                    |
| 512103 - GROUP INSURANCE - DENTAL       | 2,137                      | 2,266          | 2,604          | 2,326       | 2,922       | 3,217                              | (295)                 | (613)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,243                      | 1,373          | 1,366          | 949         | 1,192       | 1,129                              | 63                    | 237                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 240                        | 254            | 260            | 208         | 261         | 260                                | 1                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 78                         | 82             | 91             | 67          | 84          | 91                                 | (7)                   | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 97,765                     | 112,579        | 110,858        | 86,568      | 108,733     | 110,276                            | (1,543)               | 582                   |
| TOTAL BENEFITS                          | 248,086                    | 273,640        | 231,204        | 183,402     | 230,360     | 229,675                            | 685                   | 1,529                 |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 35,251                     | 38,794         | 39,959         | 29,671      | 37,268      | 39,752                             | (2,484)               | 207                   |
| 512300 - MEDICARE                       | 8,244                      | 9,073          | 9,346          | 6,939       | 8,716       | 9,297                              | (581)                 | 49                    |
| TOTAL PAYROLL TAXES                     | 43,495                     | 47,867         | 49,305         | 36,610      | 45,983      | 49,049                             | (3,066)               | 256                   |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 888,219                    | 972,941        | 923,351        | 720,243     | 904,402     | 919,902                            | (15,500)              | 3,449                 |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 569                        | 102,172        | 245,403        | 54,032      | 72,043      | 135,000                            | (62,957)              | 110,403               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 1,067                      | 3,131          | 1,272          | 742         | 989         | 1,271                              | (282)                 | 1                     |
| 523201 - CELL PHONE                     | 4,927                      | 5,106          | 4,900          | 3,896       | 5,195       | 4,991                              | 204                   | (91)                  |
| 523250 - POSTAGE                        | 775                        | 177            | 850            | 195         | 260         | 200                                | 60                    | 650                   |
| 523300 - ADVERTISING                    | 320                        | 60             | 325            | 0           | 0           | 325                                | (325)                 | 0                     |
| 523400 - PRINTING AND BINDING           | 356                        | 1,005          | 700            | 299         | 399         | 1,000                              | (601)                 | (300)                 |
| 523500 - TRAVEL                         | 2,273                      | 2,138          | 2,950          | 520         | 693         | 975                                | (282)                 | 1,975                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4271 - ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523600 - DUES AND FEES                  | 1,118                             | 2,427          | 1,339          | 1,107       | 1,476       | 1,104                              | 372                        | 235                   |
| 523700 - EDUCATION AND TRAINING         | 4,675                             | 1,066          | 6,875          | 3,218       | 4,290       | 747                                | 3,543                      | 6,128                 |
| 523800 - LICENSES                       | 0                                 | 0              | 100            | 0           | 0           | 0                                  | 0                          | 100                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 9,505                             | 8,372          | 11,312         | 7,222       | 9,630       | 10,500                             | (870)                      | 812                   |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 3,322       | 4,429       | 0                                  | 4,429                      | 0                     |
| 531270 - GASOLINE                       | 25,582                            | 24,280         | 22,250         | 18,526      | 24,701      | 25,000                             | (299)                      | (2,750)               |
| 531300 - FOOD                           | 5,234                             | 8,578          | 10,000         | 6,312       | 8,416       | 8,788                              | (372)                      | 1,212                 |
| 531600 - SMALL EQUIPMENT                | 0                                 | 0              | 0              | 470         | 626         | 0                                  | 626                        | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 390                               | 10,146         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 4,339                             | 3,097          | 5,101          | 2,114       | 2,818       | 6,320                              | (3,502)                    | (1,219)               |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 0           | 0           | 1,720                              | (1,720)                    | (1,720)               |
| 531700 - OTHER SUPPLIES                 | 51                                | 1,926          | 1,920          | 1,215       | 1,620       | 5,310                              | (3,690)                    | (3,390)               |
| 531712 - UNIFORMS                       | 0                                 | 0              | 0              | 0           | 0           | 1,950                              | (1,950)                    | (1,950)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 61,180                            | 173,681        | 315,297        | 103,190     | 137,586     | 205,201                            | (67,615)                   | 110,096               |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 541350 - BUILDING IMPROVEMENTS          | 0                                 | 0              | 0              | 26,798      | 35,731      | 0                                  | 35,731                     | 0                     |
| 542200 - VEHICLES                       | 0                                 | 0              | 17,049         | 0           | 0           | 0                                  | 0                          | 17,049                |
| 542500 - OTHER EQUIPMENT                | 0                                 | 0              | 0              | 4,650       | 6,200       | 0                                  | 6,200                      | 0                     |
| TOTAL CAPITAL (54S)                     | 0                                 | 0              | 17,049         | 31,448      | 41,931      | 0                                  | 41,931                     | 17,049                |
| TOTAL                                   | 949,399                           | 1,146,622      | 1,255,697      | 854,880     | 1,083,919   | 1,125,103                          | (41,184)                   | 130,594               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4271 - ENGINEERING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 3,205                      | 2,846          | 2,281          | 2,741       | 2,741       | 2,561                              | 180                   | (280)                 |
| 512701 - WORKERS COMP CLAIMS               | 0                          | 339            | 0              | 336         | 448         | 0                                  | 448                   | 0                     |
| 522110 - DISPOSAL                          | 101                        | 101            | 102            | 85          | 113         | 102                                | 11                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 5,481                      | 5,520          | 5,515          | 4,596       | 6,128       | 6,021                              | 107                   | (506)                 |
| 522140 - LAWN CARE                         | 534                        | 599            | 607            | 360         | 480         | 607                                | (127)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 24,106                     | 19,167         | 29,500         | 7,307       | 9,743       | 14,500                             | (4,757)               | 15,000                |
| 522218 - PEST CONTROL                      | 14                         | 38             | 31             | 20          | 27          | 31                                 | (4)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 27,397                     | 31,685         | 20,884         | 35,982      | 35,982      | 18,284                             | 17,698                | 2,600                 |
| 523110 - INSURANCE DEDUCTIBLES             | 0                          | 2,620          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 8,941                      | 9,097          | 8,220          | 7,889       | 10,519      | 11,263                             | (744)                 | (3,043)               |
| 531210 - WATER/SEWER                       | 880                        | 494            | 864            | 458         | 610         | 864                                | (254)                 | 0                     |
| 531230 - ELECTRICITY                       | 5,935                      | 5,632          | 5,248          | 3,905       | 5,207       | 5,248                              | (41)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 76,593                     | 78,138         | 73,252         | 63,678      | 71,997      | 59,481                             | 12,516                | 13,771                |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 76,593                     | 78,138         | 73,252         | 63,678      | 71,997      | 59,481                             | 12,516                | 13,771                |
| <b>TOTAL EXPENDITURES</b>                  | 1,025,992                  | 1,224,760      | 1,328,949      | 918,559     | 1,155,916   | 1,184,584                          | (28,668)              | 144,365               |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,025,992                  | 1,224,760      | 1,328,949      | 918,559     | 1,155,916   | 1,184,584                          | (28,668)              | 144,365               |

NOTES

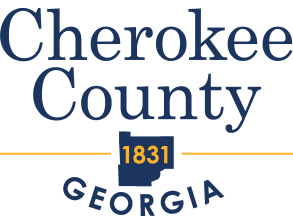
- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

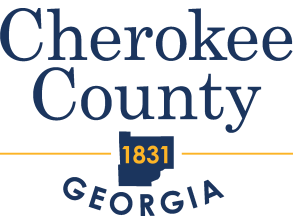
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4560 - LANDFILL CLOSURE/POSTCLOSURE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

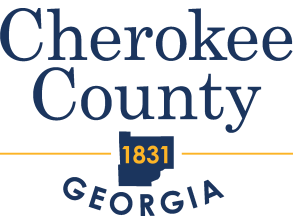
|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| <b>LANDFILL CLOSURE/POSTCLOSURE</b>        |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 180,800                           | 185,687        | 200,000        | 203,928     | 271,904     | 280,000                            | (8,096)                    | (80,000)              |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 180,800                           | 185,687        | 200,000        | 203,928     | 271,904     | 280,000                            | (8,096)                    | (80,000)              |
| <b>TOTAL</b>                               | 180,800                           | 185,687        | 200,000        | 203,928     | 271,904     | 280,000                            | (8,096)                    | (80,000)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4560 - LANDFILL CLOSURE/POSTCLOSURE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <u>NON DEPARTMENT MANAGED COSTS</u> |                                   |                |                |             |             |                                    |                            |                       |
| ALLOCATED COSTS                     |                                   |                |                |             |             |                                    |                            |                       |
| 531230 - ELECTRICITY                | 6,626                             | 7,041          | 6,825          | 6,646       | 8,861       | 6,825                              | 2,036                      | 0                     |
| TOTAL ALLOCATED COSTS               | 6,626                             | 7,041          | 6,825          | 6,646       | 8,861       | 6,825                              | 2,036                      | 0                     |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 6,626                             | 7,041          | 6,825          | 6,646       | 8,861       | 6,825                              | 2,036                      | 0                     |
| TOTAL EXPENDITURES                  | 187,426                           | 192,728        | 206,825        | 210,574     | 280,765     | 286,825                            | (6,060)                    | (80,000)              |
| TOTAL FUND REDUCTIONS               | 187,426                           | 192,728        | 206,825        | 210,574     | 280,765     | 286,825                            | (6,060)                    | (80,000)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7140 - FOREST RESOURCES CONSERVATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                      | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                      | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>            |                                   |                |                |             |             |                                    |                            |                       |
| <b>FOREST RESOURCES CONSERVATION</b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>         |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES  | 13,055                            | 12,346         | 12,346         | 10,288      | 12,346      | 12,346                             | 0                          | 0                     |
| TOTAL NON-OPERATIONAL COSTS          | 13,055                            | 12,346         | 12,346         | 10,288      | 12,346      | 12,346                             | 0                          | 0                     |
| TOTAL                                | 13,055                            | 12,346         | 12,346         | 10,288      | 12,346      | 12,346                             | 0                          | 0                     |
| TOTAL EXPENDITURES                   | 13,055                            | 12,346         | 12,346         | 10,288      | 12,346      | 12,346                             | 0                          | 0                     |
| TOTAL FUND REDUCTIONS                | 13,055                            | 12,346         | 12,346         | 10,288      | 12,346      | 12,346                             | 0                          | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7220 - BUILDING INSPECTIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| BUILDING INSPECTIONS                    |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 767,672                    | 779,746        | 814,979        | 628,873     | 789,888     | 826,228                            | (36,340)              | (11,249)              |
| 511115 - PERFECT ATTENDANCE             | 4,309                      | 3,746          | 0              | 4,753       | 4,753       | 0                                  | 4,753                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 7,915                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511300 - OVERTIME                       | 11                         | 162            | 0              | 172         | 216         | 0                                  | 216                   | 0                     |
| TOTAL COMPENSATION                      | 779,907                    | 783,653        | 814,979        | 633,798     | 794,858     | 826,228                            | (31,370)              | (11,249)              |
| 512101 - GROUP INSURANCE - HEALTH       | 150,746                    | 178,463        | 166,889        | 148,230     | 186,182     | 174,096                            | 12,086                | (7,207)               |
| 512102 - GROUP INSURANCE - LIFE         | 762                        | 757            | 799            | 650         | 816         | 635                                | 181                   | 164                   |
| 512103 - GROUP INSURANCE - DENTAL       | 2,785                      | 2,969          | 3,001          | 3,015       | 3,786       | 4,146                              | (360)                 | (1,145)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,554                      | 1,700          | 1,766          | 1,185       | 1,489       | 1,354                              | 135                   | 412                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 305                        | 305            | 309            | 236         | 297         | 281                                | 16                    | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 99                         | 99             | 100            | 77          | 96          | 91                                 | 5                     | 9                     |
| 512403 - DEFINED BENEFIT PLAN           | 127,923                    | 137,139        | 142,622        | 110,915     | 139,313     | 144,590                            | (5,277)               | (1,968)               |
| TOTAL BENEFITS                          | 284,173                    | 321,431        | 315,486        | 264,307     | 331,980     | 325,193                            | 6,787                 | (9,707)               |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 46,368                     | 46,179         | 50,528         | 37,275      | 46,819      | 51,226                             | (4,407)               | (698)                 |
| 512300 - MEDICARE                       | 10,844                     | 10,800         | 11,817         | 8,718       | 10,950      | 11,980                             | (1,030)               | (163)                 |
| TOTAL PAYROLL TAXES                     | 57,212                     | 56,978         | 62,345         | 45,992      | 57,768      | 63,206                             | (5,438)               | (861)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,121,293                  | 1,162,062      | 1,192,810      | 944,097     | 1,184,606   | 1,214,627                          | (30,021)              | (21,817)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 0                          | 100            | 600            | 35          | 47          | 600                                | (553)                 | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 169                        | 283            | 650            | 165         | 220         | 300                                | (80)                  | 350                   |
| 523201 - CELL PHONE                     | 9,019                      | 10,789         | 10,922         | 6,719       | 8,958       | 10,922                             | (1,964)               | 0                     |
| 523250 - POSTAGE                        | 0                          | 0              | 100            | 0           | 0           | 100                                | (100)                 | 0                     |
| 523400 - PRINTING AND BINDING           | 962                        | 192            | 500            | 1,078       | 1,437       | 500                                | 937                   | 0                     |
| 523500 - TRAVEL                         | 0                          | 1,914          | 3,610          | 125         | 166         | 2,315                              | (2,149)               | 1,295                 |
| 523600 - DUES AND FEES                  | 4,240                      | 2,375          | 2,920          | 3,499       | 4,665       | 2,140                              | 2,525                 | 780                   |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7220 - BUILDING INSPECTIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523700 - EDUCATION AND TRAINING         | 6,271                      | 4,465          | 4,000          | 3,993       | 5,324       | 3,800                              | 1,524                 | 200                   |
| 523800 - LICENSES                       | 0                          | 0              | 200            | 110         | 147         | 100                                | 47                    | 100                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 2,070                      | 2,199          | 2,500          | 873         | 1,164       | 2,583                              | (1,419)               | (83)                  |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 4,994       | 6,658       | 0                                  | 6,658                 | 0                     |
| 531270 - GASOLINE                       | 24,367                     | 20,299         | 25,500         | 15,064      | 20,085      | 25,500                             | (5,415)               | 0                     |
| 531300 - FOOD                           | 1,681                      | 1,398          | 1,500          | 1,352       | 1,802       | 500                                | 1,302                 | 1,000                 |
| 531400 - BOOKS AND PERIODICALS          | 1,144                      | 7,640          | 2,000          | 869         | 1,159       | 1,200                              | (41)                  | 800                   |
| 531600 - SMALL EQUIPMENT                | 0                          | 140            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 0                          | 4,823          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 5,703                      | 908            | 8,920          | 2,796       | 3,728       | 5,810                              | (2,082)               | 3,110                 |
| 531700 - OTHER SUPPLIES                 | 3,286                      | 3,384          | 3,500          | 2,400       | 3,200       | 0                                  | 3,200                 | 3,500                 |
| 531712 - UNIFORMS                       | 0                          | 0              | 0              | 0           | 0           | 4,000                              | (4,000)               | (4,000)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 58,913                     | 60,909         | 67,422         | 44,071      | 58,761      | 60,370                             | (1,609)               | 7,052                 |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542200 - VEHICLES                       | 113,055                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL CAPITAL (54S)                     | 113,055                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| DEBT SERVICE                            |                            |                |                |             |             |                                    |                       |                       |
| 581200 - CAPITAL LEASE PRINCIPAL        | 33,969                     | 22,813         | 26,632         | 20,747      | 26,632      | 26,466                             | 166                   | 166                   |
| 582200 - CAPITAL LEASE INTEREST         | 4,634                      | 5,490          | 1,925          | 3,050       | 3,050       | 663                                | 2,387                 | 1,262                 |
| TOTAL DEBT SERVICE                      | 38,603                     | 28,303         | 28,557         | 23,797      | 29,682      | 27,129                             | 2,553                 | 1,428                 |
| TOTAL                                   | 1,331,864                  | 1,251,275      | 1,288,789      | 1,011,965   | 1,273,048   | 1,302,126                          | (29,078)              | (13,337)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7220 - BUILDING INSPECTIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 3,076                      | 2,763            | 2,713            | 2,637            | 2,713            | 2,748                              | (35)                  | (35)                  |
| 512701 - WORKERS COMP CLAIMS               | 0                          | 8,667            | 0                | 5,874            | 7,833            | 0                                  | 7,833                 | 0                     |
| 522110 - DISPOSAL                          | 143                        | 143              | 144              | 119              | 158              | 144                                | 14                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 7,708                      | 7,763            | 7,755            | 6,463            | 8,617            | 8,467                              | 150                   | (712)                 |
| 522140 - LAWN CARE                         | 751                        | 842              | 854              | 506              | 675              | 854                                | (179)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 16,052                     | 14,311           | 13,600           | 7,002            | 9,336            | 13,600                             | (4,264)               | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 0                          | 1,904            | 0                | 10,457           | 13,943           | 0                                  | 13,943                | 0                     |
| 522218 - PEST CONTROL                      | 20                         | 54               | 43               | 29               | 38               | 43                                 | (5)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 17,206                     | 19,898           | 24,986           | 22,597           | 24,986           | 22,074                             | 2,912                 | 2,912                 |
| 523110 - INSURANCE DEDUCTIBLES             | 0                          | 9,587            | 0                | 0                | 0                | 0                                  | 0                     | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 5,208                      | 5,372            | 4,920            | 4,222            | 5,629            | 6,169                              | (540)                 | (1,249)               |
| 531210 - WATER/SEWER                       | 1,237                      | 695              | 1,215            | 644              | 858              | 1,215                              | (357)                 | 0                     |
| 531230 - ELECTRICITY                       | 8,346                      | 7,920            | 7,380            | 5,492            | 7,322            | 7,380                              | (58)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>59,745</b>              | <b>79,920</b>    | <b>63,610</b>    | <b>66,042</b>    | <b>82,109</b>    | <b>62,694</b>                      | <b>19,415</b>         | <b>916</b>            |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>59,745</b>              | <b>79,920</b>    | <b>63,610</b>    | <b>66,042</b>    | <b>82,109</b>    | <b>62,694</b>                      | <b>19,415</b>         | <b>916</b>            |
| <b>TOTAL EXPENDITURES</b>                  | <b>1,391,609</b>           | <b>1,331,195</b> | <b>1,352,399</b> | <b>1,078,007</b> | <b>1,355,157</b> | <b>1,364,820</b>                   | <b>(9,663)</b>        | <b>(12,421)</b>       |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>1,391,609</b>           | <b>1,331,195</b> | <b>1,352,399</b> | <b>1,078,007</b> | <b>1,355,157</b> | <b>1,364,820</b>                   | <b>(9,663)</b>        | <b>(12,421)</b>       |

NOTES

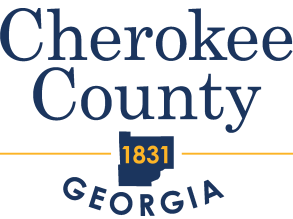
- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

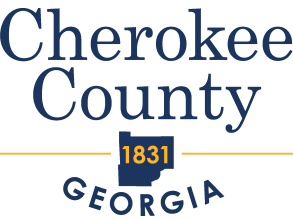
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7410 - PLANNING AND ZONING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| PLANNING AND ZONING                     |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 591,830                    | 645,941        | 735,878        | 546,905     | 686,934     | 781,239                            | (94,305)              | (45,361)              |
| 511200 - PART TIME/TEMP EMPLOYEES       | 34,500                     | 35,700         | 42,642         | 22,200      | 27,884      | 42,021                             | (14,137)              | 621                   |
| 511300 - OVERTIME                       | 0                          | 0              | 0              | 753         | 946         | 0                                  | 946                   | 0                     |
| TOTAL COMPENSATION                      | 626,330                    | 681,641        | 778,520        | 569,858     | 715,764     | 823,260                            | (107,496)             | (44,740)              |
| 512101 - GROUP INSURANCE - HEALTH       | 137,103                    | 191,665        | 183,779        | 177,215     | 222,589     | 257,258                            | (34,669)              | (73,479)              |
| 512102 - GROUP INSURANCE - LIFE         | 586                        | 637            | 792            | 545         | 684         | 735                                | (51)                  | 57                    |
| 512103 - GROUP INSURANCE - DENTAL       | 2,695                      | 2,944          | 2,954          | 3,957       | 4,971       | 6,481                              | (1,510)               | (3,527)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,256                      | 1,428          | 1,633          | 973         | 1,222       | 1,236                              | (14)                  | 397                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 217                        | 229            | 262            | 185         | 232         | 250                                | (18)                  | 12                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 70                         | 74             | 83             | 60          | 76          | 82                                 | (6)                   | 1                     |
| 512403 - DEFINED BENEFIT PLAN           | 97,762                     | 113,039        | 128,781        | 95,840      | 120,379     | 136,716                            | (16,337)              | (7,935)               |
| TOTAL BENEFITS                          | 239,689                    | 310,016        | 318,284        | 278,775     | 350,153     | 402,758                            | (52,605)              | (84,474)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 36,601                     | 39,240         | 48,275         | 32,576      | 40,917      | 51,042                             | (10,125)              | (2,767)               |
| 512300 - MEDICARE                       | 8,560                      | 9,177          | 11,290         | 7,619       | 9,569       | 11,937                             | (2,368)               | (647)                 |
| TOTAL PAYROLL TAXES                     | 45,161                     | 48,417         | 59,565         | 40,195      | 50,486      | 62,979                             | (12,493)              | (3,414)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 911,180                    | 1,040,073      | 1,156,369      | 888,829     | 1,116,403   | 1,288,997                          | (172,594)             | (132,628)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 1,512                      | 68,483         | 277,400        | 191,558     | 255,411     | 52,400                             | 203,011               | 225,000               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 725                        | 425            | 1,416          | 248         | 330         | 425                                | (95)                  | 991                   |
| 523201 - CELL PHONE                     | 2,930                      | 2,955          | 3,600          | 2,219       | 2,958       | 3,247                              | (289)                 | 353                   |
| 523250 - POSTAGE                        | 1,270                      | 2,299          | 2,500          | 1,802       | 2,403       | 3,300                              | (897)                 | (800)                 |
| 523300 - ADVERTISING                    | 7,805                      | 9,291          | 11,500         | 5,310       | 7,080       | 11,500                             | (4,420)               | 0                     |
| 523400 - PRINTING AND BINDING           | 1,359                      | 1,226          | 2,500          | 313         | 417         | 2,500                              | (2,083)               | 0                     |
| 523450 - ZONING SIGN PRINTING           | (2,086)                    | (1,115)        | 3,000          | 790         | 1,053       | 3,000                              | (1,947)               | 0                     |
| 523500 - TRAVEL                         | 5,104                      | 6,350          | 13,885         | 6,837       | 9,116       | 7,025                              | 2,091                 | 6,860                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7410 - PLANNING AND ZONING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

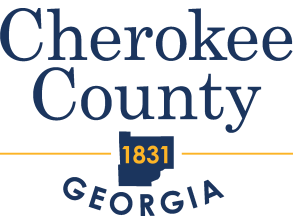
|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523600 - DUES AND FEES                  | 3,655                             | 5,432          | 6,877          | 3,072       | 4,095       | 6,191                              | (2,096)                    | 686                   |
| 523601 - DUES ARC, GMA, ACCG            | 344,216                           | 351,212        | 361,954        | 359,222     | 478,963     | 368,956                            | 110,007                    | (7,002)               |
| 523700 - EDUCATION AND TRAINING         | 12,565                            | 8,982          | 19,770         | 7,389       | 9,852       | 11,069                             | (1,217)                    | 8,701                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 6,619                             | 8,406          | 10,950         | 6,306       | 8,408       | 7,500                              | 908                        | 3,450                 |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 568         | 757         | 0                                  | 757                        | 0                     |
| 531270 - GASOLINE                       | 863                               | 0              | 2,750          | 3,335       | 4,446       | 4,000                              | 446                        | (1,250)               |
| 531300 - FOOD                           | 2,180                             | 2,366          | 3,500          | 1,732       | 2,309       | 3,500                              | (1,191)                    | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 296                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 12,117                            | 4,325          | 8,660          | 5,659       | 7,545       | 8,543                              | (998)                      | 117                   |
| 531700 - OTHER SUPPLIES                 | 1,551                             | 722            | 1,800          | 1,001       | 1,334       | 0                                  | 1,334                      | 1,800                 |
| 531712 - UNIFORMS                       | 0                                 | 0              | 0              | 0           | 0           | 1,600                              | (1,600)                    | (1,600)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 402,682                           | 471,359        | 732,062        | 597,358     | 796,477     | 494,756                            | 301,721                    | 237,306               |
| TOTAL                                   | 1,313,862                         | 1,511,432      | 1,888,431      | 1,486,187   | 1,912,880   | 1,783,753                          | 129,127                    | 104,678               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7410 - PLANNING AND ZONING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,237                      | 2,009          | 2,195          | 1,918       | 2,195       | 2,223                              | (28)                  | (28)                  |
| 522110 - DISPOSAL                          | 152                        | 152            | 154            | 127         | 169         | 154                                | 15                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 8,222                      | 8,280          | 8,272          | 6,893       | 9,191       | 9,031                              | 160                   | (759)                 |
| 522140 - LAWN CARE                         | 801                        | 898            | 911            | 540         | 720         | 911                                | (191)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 956                        | 2,985          | 1,500          | 3,484       | 4,646       | 2,000                              | 2,646                 | (500)                 |
| 522218 - PEST CONTROL                      | 21                         | 58             | 46             | 31          | 41          | 46                                 | (5)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 5,841                      | 6,755          | 9,434          | 7,671       | 9,434       | 10,832                             | (1,398)               | (1,398)               |
| 523110 - INSURANCE DEDUCTIBLES             | 30,147                     | 13,100         | 0              | 4,290       | 5,720       | 0                                  | 5,720                 | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 4,318                      | 4,483          | 4,080          | 3,346       | 4,461       | 7,519                              | (3,058)               | (3,439)               |
| 531210 - WATER/SEWER                       | 1,319                      | 741            | 1,296          | 687         | 915         | 1,296                              | (381)                 | 0                     |
| 531230 - ELECTRICITY                       | 8,902                      | 8,448          | 7,872          | 5,858       | 7,811       | 7,872                              | (61)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 62,916                     | 47,908         | 35,760         | 34,844      | 45,303      | 41,884                             | 3,419                 | (6,124)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 62,916                     | 47,908         | 35,760         | 34,844      | 45,303      | 41,884                             | 3,419                 | (6,124)               |
| <b>TOTAL EXPENDITURES</b>                  | 1,376,777                  | 1,559,340      | 1,924,191      | 1,521,031   | 1,958,183   | 1,825,637                          | 132,546               | 98,554                |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,376,777                  | 1,559,340      | 1,924,191      | 1,521,031   | 1,958,183   | 1,825,637                          | 132,546               | 98,554                |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7510 - ECONOMIC DEVELOPMENT AND RESOU  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

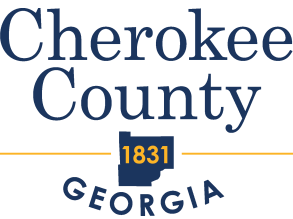
|                                       | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                       | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>             |                                   |                |                |             |             |                                    |                            |                       |
| <b>ECONOMIC DEVELOPMENT AND RESOU</b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>            |                                   |                |                |             |             |                                    |                            |                       |
| <b>NON-OPERATIONAL COSTS</b>          |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES   | 737,187                           | 737,187        | 737,187        | 614,323     | 737,187     | 737,187                            | 0                          | 0                     |
| TOTAL NON-OPERATIONAL COSTS           | 737,187                           | 737,187        | 737,187        | 614,323     | 737,187     | 737,187                            | 0                          | 0                     |
| TOTAL                                 | 737,187                           | 737,187        | 737,187        | 614,323     | 737,187     | 737,187                            | 0                          | 0                     |
| TOTAL EXPENDITURES                    | 737,187                           | 737,187        | 737,187        | 614,323     | 737,187     | 737,187                            | 0                          | 0                     |
| TOTAL FUND REDUCTIONS                 | 737,187                           | 737,187        | 737,187        | 614,323     | 737,187     | 737,187                            | 0                          | 0                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5500 - COMMUNITY SERVICES AGENCY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>COMMUNITY SERVICES AGENCY</b>           |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 159,943                           | 165,511        | 170,023        | 135,232        | 169,856        | 172,574                            | (2,718)                    | (2,551)               |
| 511115 - PERFECT ATTENDANCE                | 1,761                             | 1,831          | 0              | 1,905          | 1,905          | 0                                  | 1,905                      | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>161,704</b>                    | <b>167,342</b> | <b>170,023</b> | <b>137,136</b> | <b>171,761</b> | <b>172,574</b>                     | <b>(813)</b>               | <b>(2,551)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 26,638                            | 26,601         | 24,685         | 24,878         | 31,248         | 30,378                             | 870                        | (5,693)               |
| 512102 - GROUP INSURANCE - LIFE            | 166                               | 166            | 179            | 143            | 179            | 164                                | 15                         | 15                    |
| 512103 - GROUP INSURANCE - DENTAL          | 483                               | 481            | 479            | 552            | 694            | 775                                | (81)                       | (296)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 276                               | 275            | 274            | 145            | 182            | 148                                | 34                         | 126                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 28                                | 28             | 28             | 22             | 28             | 28                                 | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 9                                 | 9              | 9              | 7              | 9              | 9                                  | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 26,807                            | 29,285         | 29,754         | 23,999         | 30,143         | 30,200                             | (57)                       | (446)                 |
| <b>TOTAL BENEFITS</b>                      | <b>54,407</b>                     | <b>56,844</b>  | <b>55,408</b>  | <b>49,747</b>  | <b>62,484</b>  | <b>61,702</b>                      | <b>782</b>                 | <b>(6,294)</b>        |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 9,669                             | 9,994          | 10,541         | 8,177          | 10,271         | 10,699                             | (428)                      | (158)                 |
| 512300 - MEDICARE                          | 2,261                             | 2,337          | 2,466          | 1,912          | 2,402          | 2,502                              | (100)                      | (36)                  |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>11,930</b>                     | <b>12,332</b>  | <b>13,007</b>  | <b>10,090</b>  | <b>12,673</b>  | <b>13,201</b>                      | <b>(528)</b>               | <b>(194)</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>228,042</b>                    | <b>236,518</b> | <b>238,438</b> | <b>196,973</b> | <b>246,918</b> | <b>247,477</b>                     | <b>(559)</b>               | <b>(9,039)</b>        |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5500 - COMMUNITY SERVICES AGENCY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 187                               | 320            | 450            | 186         | 249         | 250                                | (1)                        | 200                   |
| 523201 - CELL PHONE                        | 782                               | 561            | 600            | 474         | 631         | 450                                | 181                        | 150                   |
| 523202 - COMMUNICATIONS - NON ALLOCATED    | 120                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523500 - TRAVEL                            | 2,186                             | 779            | 3,200          | 966         | 1,288       | 900                                | 388                        | 2,300                 |
| 523600 - DUES AND FEES                     | 305                               | 340            | 400            | 340         | 453         | 350                                | 103                        | 50                    |
| 523700 - EDUCATION AND TRAINING            | 825                               | 482            | 1,800          | 235         | 313         | 800                                | (487)                      | 1,000                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 518                               | 641            | 3,400          | 2,974       | 3,965       | 1,800                              | 2,165                      | 1,600                 |
| 531270 - GASOLINE                          | 959                               | 375            | 600            | 173         | 231         | 500                                | (269)                      | 100                   |
| 531300 - FOOD                              | 786                               | 610            | 2,700          | 441         | 587         | 1,150                              | (563)                      | 1,550                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 3,283                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 9,951                             | 4,108          | 13,150         | 5,788       | 7,718       | 6,200                              | 1,518                      | 6,950                 |
| <b>TOTAL</b>                               | 237,993                           | 240,626        | 251,588        | 202,762     | 254,636     | 253,677                            | 959                        | (2,089)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 5500 - COMMUNITY SERVICES AGENCY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 280                        | 251            | 0              | 240         | 240         | 0                                  | 240                   | 0                     |
| 522110 - DISPOSAL                          | 648                        | 697            | 54             | 620         | 827         | 454                                | 373                   | (400)                 |
| 522130 - CUSTODIAL SERVICES                | 197                        | 298            | 286            | 238         | 318         | 312                                | 6                     | (26)                  |
| 522140 - LAWN CARE                         | 87                         | 116            | 176            | 116         | 155         | 176                                | (21)                  | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 0                          | 20             | 250            | 0           | 0           | 500                                | (500)                 | (250)                 |
| 522218 - PEST CONTROL                      | 61                         | 70             | 16             | 11          | 14          | 16                                 | (2)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 912                        | 844            | 746            | 959         | 959         | 864                                | 95                    | (118)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 928                        | 87             | 60             | 10          | 14          | 79                                 | (65)                  | (19)                  |
| 531210 - WATER/SEWER                       | 197                        | 114            | 45             | 28          | 38          | 45                                 | (7)                   | 0                     |
| 531230 - ELECTRICITY                       | 5,754                      | 1,349          | 577            | 489         | 652         | 577                                | 75                    | 0                     |
| 531520 - NATURAL GAS                       | 1,599                      | 1,380          | 201            | 132         | 176         | 201                                | (25)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 10,662                     | 5,227          | 2,411          | 2,844       | 3,393       | 3,224                              | 169                   | (813)                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 10,662                     | 5,227          | 2,411          | 2,844       | 3,393       | 3,224                              | 169                   | (813)                 |
| <b>TOTAL EXPENDITURES</b>                  | 248,655                    | 245,853        | 253,999        | 205,606     | 258,029     | 256,901                            | 1,128                 | (2,902)               |
| <b>TOTAL FUND REDUCTIONS</b>               | 248,655                    | 245,853        | 253,999        | 205,606     | 258,029     | 256,901                            | 1,128                 | (2,902)               |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4540 - RECYCLABLES COLLECTION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| <b>RECYCLABLES COLLECTION</b>              |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 161,842                           | 183,455        | 211,015        | 172,899     | 217,168     | 259,240                            | (42,072)                   | (48,225)              |
| 511115 - PERFECT ATTENDANCE                | 1,692                             | 1,780          | 0              | 1,890       | 1,890       | 0                                  | 1,890                      | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 12,404                            | 15,080         | 0              | 42,949      | 53,946      | 0                                  | 53,946                     | 0                     |
| 511300 - OVERTIME                          | 1,525                             | 2,530          | 4,841          | 1,609       | 2,021       | 2,538                              | (517)                      | 2,303                 |
| <b>TOTAL COMPENSATION</b>                  | 177,463                           | 202,844        | 215,856        | 219,347     | 275,024     | 261,778                            | 13,246                     | (45,922)              |
| 512101 - GROUP INSURANCE - HEALTH          | 69,372                            | 95,645         | 80,970         | 74,731      | 93,865      | 103,387                            | (9,522)                    | (22,417)              |
| 512102 - GROUP INSURANCE - LIFE            | 161                               | 177            | 175            | 178         | 224         | 253                                | (29)                       | (78)                  |
| 512103 - GROUP INSURANCE - DENTAL          | 1,448                             | 1,507          | 1,437          | 1,897       | 2,383       | 2,987                              | (604)                      | (1,550)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 343                               | 422            | 685            | 369         | 463         | 516                                | (53)                       | 169                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 85                                | 104            | 84             | 96          | 120         | 140                                | (20)                       | (56)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 28                                | 34             | 27             | 31          | 39          | 45                                 | (6)                        | (18)                  |
| 512403 - DEFINED BENEFIT PLAN              | 27,427                            | 32,745         | 37,775         | 30,870      | 38,773      | 45,811                             | (7,038)                    | (8,036)               |
| <b>TOTAL BENEFITS</b>                      | 98,864                            | 130,634        | 121,153        | 108,171     | 135,867     | 153,139                            | (17,272)                   | (31,986)              |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 9,975                             | 11,444         | 13,383         | 12,564      | 15,780      | 16,230                             | (450)                      | (2,847)               |
| 512300 - MEDICARE                          | 2,333                             | 2,676          | 3,130          | 2,938       | 3,691       | 3,796                              | (105)                      | (666)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | 12,308                            | 14,120         | 16,513         | 15,502      | 19,471      | 20,026                             | (555)                      | (3,513)               |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 288,634                           | 347,599        | 353,522        | 343,020     | 430,362     | 434,943                            | (4,581)                    | (81,421)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4540 - RECYCLABLES COLLECTION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 108                        | 36             | 0              | 36          | 48          | 0                                  | 48                    | 0                     |
| 522119 - DISPOSAL - GLASS               | 3,300                      | 10,118         | 10,000         | 15,618      | 20,824      | 18,000                             | 2,824                 | (8,000)               |
| 522121 - DISPOSAL - RECYCLING PICK UP   | 116,543                    | 290,068        | 340,000        | 168,452     | 224,603     | 200,000                            | 24,603                | 140,000               |
| 522200 - REPAIRS AND MAINTENANCE        | 35,433                     | 742            | 2,000          | 3,066       | 4,088       | 3,700                              | 388                   | (1,700)               |
| 523201 - CELL PHONE                     | 1,747                      | 2,327          | 2,500          | 2,057       | 2,743       | 2,400                              | 343                   | 100                   |
| 523500 - TRAVEL                         | 2,734                      | 0              | 2,700          | 0           | 0           | 600                                | (600)                 | 2,100                 |
| 523600 - DUES AND FEES                  | 0                          | 0              | 500            | 0           | 0           | 0                                  | 0                     | 500                   |
| 523700 - EDUCATION AND TRAINING         | 525                        | 1,467          | 1,000          | 130         | 173         | 500                                | (327)                 | 500                   |
| 523900 - OTHER PURCHASED SERVICES       | 1,212                      | 426            | 600            | 3,591       | 4,788       | 600                                | 4,188                 | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 8,378                      | 16,383         | 11,750         | 8,213       | 10,950      | 10,000                             | 950                   | 1,750                 |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 1,701       | 2,268       | 200                                | 2,068                 | (200)                 |
| 531270 - GASOLINE                       | 6,865                      | 5,727          | 7,000          | 4,384       | 5,846       | 5,300                              | 546                   | 1,700                 |
| 531300 - FOOD                           | 613                        | 1,011          | 1,600          | 634         | 846         | 800                                | 46                    | 800                   |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 18                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 177,477                    | 328,304        | 379,650        | 207,883     | 277,177     | 242,100                            | 35,077                | 137,550               |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 541200 - SITE IMPROVEMENTS              | 0                          | 19,875         | 290,000        | 9,450       | 12,600      | 0                                  | 12,600                | 290,000               |
| TOTAL CAPITAL (54S)                     | 0                          | 19,875         | 290,000        | 9,450       | 12,600      | 0                                  | 12,600                | 290,000               |
| TOTAL                                   | 466,111                    | 695,778        | 1,023,172      | 560,353     | 720,139     | 677,043                            | 43,096                | 346,129               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 4540 - RECYCLABLES COLLECTION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

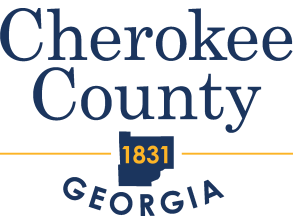
|                                            | YEAR OVER YEAR INFORMATION |                |                  |                |                |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|------------------|----------------|----------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget   | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                  |                |                |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                  |                |                |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 839                        | 753            | 986              | 719            | 986            | 999                                | (13)                  | (13)                  |
| 512701 - WORKERS COMP CLAIMS               | 0                          | 539            | 0                | 301            | 402            | 0                                  | 402                   | 0                     |
| 522110 - DISPOSAL                          | 58,029                     | 100,460        | 81,500           | 108,539        | 144,719        | 106,000                            | 38,719                | (24,500)              |
| 522202 - VEHICLE MAINTENANCE               | 2,636                      | 6,732          | 3,200            | 13,270         | 17,693         | 5,000                              | 12,693                | (1,800)               |
| 522218 - PEST CONTROL                      | 0                          | 280            | 240              | 160            | 213            | 240                                | (27)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 6,459                      | 7,470          | 9,977            | 8,483          | 9,977          | 9,345                              | 632                   | 632                   |
| 523200 - COMMUNICATIONS - ALLOCATED        | 7,405                      | 6,062          | 6,480            | 5,052          | 6,736          | 6,480                              | 256                   | 0                     |
| 531210 - WATER/SEWER                       | 198                        | 600            | 400              | 516            | 689            | 1,600                              | (911)                 | (1,200)               |
| 531230 - ELECTRICITY                       | 3,708                      | 3,493          | 4,500            | 2,760          | 3,679          | 4,500                              | (821)                 | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>79,274</b>              | <b>126,389</b> | <b>107,283</b>   | <b>139,801</b> | <b>185,094</b> | <b>134,164</b>                     | <b>50,930</b>         | <b>(26,881)</b>       |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>79,274</b>              | <b>126,389</b> | <b>107,283</b>   | <b>139,801</b> | <b>185,094</b> | <b>134,164</b>                     | <b>50,930</b>         | <b>(26,881)</b>       |
| <b>TOTAL EXPENDITURES</b>                  | <b>545,385</b>             | <b>822,167</b> | <b>1,130,455</b> | <b>700,153</b> | <b>905,233</b> | <b>811,207</b>                     | <b>94,026</b>         | <b>319,248</b>        |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>545,385</b>             | <b>822,167</b> | <b>1,130,455</b> | <b>700,153</b> | <b>905,233</b> | <b>811,207</b>                     | <b>94,026</b>         | <b>319,248</b>        |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3450 - CHEROKEE PROBATION SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| CHEROKEE PROBATION SERVICES             |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 801,493                    | 913,642        | 1,020,750      | 782,194     | 982,466     | 1,023,762                          | (41,296)              | (3,012)               |
| 511115 - PERFECT ATTENDANCE             | 5,710                      | 5,444          | 0              | 7,199       | 7,199       | 0                                  | 7,199                 | 0                     |
| 511300 - OVERTIME                       | 156                        | 245            | 13,016         | 13          | 16          | 13,211                             | (13,195)              | (195)                 |
| TOTAL COMPENSATION                      | 807,359                    | 919,331        | 1,033,766      | 789,406     | 989,681     | 1,036,973                          | (47,292)              | (3,207)               |
| 512101 - GROUP INSURANCE - HEALTH       | 207,996                    | 266,299        | 255,107        | 262,105     | 329,214     | 336,094                            | (6,880)               | (80,987)              |
| 512102 - GROUP INSURANCE - LIFE         | 824                        | 879            | 1,023          | 814         | 1,022       | 890                                | 132                   | 133                   |
| 512103 - GROUP INSURANCE - DENTAL       | 4,066                      | 4,655          | 5,403          | 6,033       | 7,578       | 8,444                              | (866)                 | (3,041)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,745                      | 1,979          | 2,134          | 1,569       | 1,971       | 1,843                              | 128                   | 291                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 452                        | 500            | 534            | 426         | 535         | 505                                | 30                    | 29                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 141                        | 162            | 173            | 138         | 174         | 164                                | 10                    | 9                     |
| 512403 - DEFINED BENEFIT PLAN           | 133,699                    | 160,751        | 180,909        | 138,116     | 173,479     | 181,470                            | (7,991)               | (561)                 |
| TOTAL BENEFITS                          | 348,923                    | 435,225        | 445,283        | 409,201     | 513,973     | 529,410                            | (15,437)              | (84,127)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 47,596                     | 53,788         | 64,094         | 45,487      | 57,133      | 64,292                             | (7,159)               | (198)                 |
| 512300 - MEDICARE                       | 11,131                     | 12,579         | 14,990         | 10,638      | 13,362      | 15,036                             | (1,674)               | (46)                  |
| TOTAL PAYROLL TAXES                     | 58,727                     | 66,367         | 79,084         | 56,124      | 70,494      | 79,328                             | (8,834)               | (244)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,215,009                  | 1,420,923      | 1,558,133      | 1,254,732   | 1,574,148   | 1,645,711                          | (71,563)              | (87,578)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 4,483                      | 8,297          | 4,500          | 2,125       | 2,833       | 4,500                              | (1,667)               | 0                     |
| 521300 - TECHNICAL                      | 12,260                     | 19,357         | 19,480         | 9,219       | 12,292      | 2,500                              | 9,792                 | 16,980                |
| 522200 - REPAIRS AND MAINTENANCE        | 17,850                     | 0              | 1,000          | 0           | 0           | 1,000                              | (1,000)               | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 4,890                      | 5,588          | 6,303          | 3,234       | 4,312       | 6,750                              | (2,438)               | (447)                 |
| 523201 - CELL PHONE                     | 9,091                      | 9,015          | 10,900         | 8,342       | 11,123      | 10,900                             | 223                   | 0                     |
| 523250 - POSTAGE                        | 906                        | 1,392          | 2,000          | 982         | 1,309       | 2,000                              | (691)                 | 0                     |
| 523400 - PRINTING AND BINDING           | 2,188                      | 1,591          | 1,500          | 821         | 1,094       | 1,500                              | (406)                 | 0                     |
| 523500 - TRAVEL                         | 10,543                     | 11,935         | 7,000          | 13,824      | 18,432      | 9,000                              | 9,432                 | (2,000)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3450 - CHEROKEE PROBATION SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523600 - DUES AND FEES                  | 1,445                      | 1,438          | 3,000          | 1,853       | 2,470       | 4,495                              | (2,025)               | (1,495)               |
| 523700 - EDUCATION AND TRAINING         | 3,285                      | 4,607          | 10,000         | 4,209       | 5,611       | 3,118                              | 2,493                 | 6,882                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 17,758                     | 37,269         | 11,000         | 6,870       | 9,160       | 11,000                             | (1,840)               | 0                     |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 0                          | 599            | 3,000          | 7,840       | 10,454      | 3,000                              | 7,454                 | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 253         | 338         | 1,475                              | (1,137)               | (1,475)               |
| 531270 - GASOLINE                       | 991                        | 1,096          | 2,000          | 1,997       | 2,663       | 2,000                              | 663                   | 0                     |
| 531300 - FOOD                           | 1,371                      | 1,911          | 2,500          | 2,402       | 3,203       | 3,000                              | 203                   | (500)                 |
| 531600 - SMALL EQUIPMENT                | 8,764                      | 419            | 4,340          | 0           | 0           | 3,104                              | (3,104)               | 1,236                 |
| 531620 - FURNITURE/FURNISHINGS          | 13,384                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 27,146                     | 3,836          | 5,708          | 2,365       | 3,154       | 5,708                              | (2,554)               | 0                     |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 5,111       | 6,815       | 17,656                             | (10,841)              | (17,656)              |
| 531700 - OTHER SUPPLIES                 | 2,552                      | 14,008         | 9,000          | 3,160       | 4,214       | 1,000                              | 3,214                 | 8,000                 |
| 531712 - UNIFORMS                       | 0                          | 0              | 0              | 3,414       | 4,552       | 8,000                              | (3,448)               | (8,000)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 138,907                    | 122,358        | 103,231        | 78,022      | 104,029     | 101,706                            | 2,323                 | 1,525                 |
| TOTAL                                   | 1,353,915                  | 1,543,281      | 1,661,364      | 1,332,754   | 1,678,178   | 1,747,417                          | (69,239)              | (86,053)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3450 - CHEROKEE PROBATION SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 3,355                             | 3,014          | 4,932          | 2,877       | 4,932       | 4,996                              | (64)                       | (64)                  |
| 522110 - DISPOSAL                          | 288                               | 484            | 575            | 440         | 587         | 575                                | 12                         | 0                     |
| 522130 - CUSTODIAL SERVICES                | 18,615                            | 23,172         | 16,954         | 17,275      | 23,033      | 18,510                             | 4,523                      | (1,556)               |
| 522140 - LAWN CARE                         | 3,181                             | 3,222          | 3,965          | 2,925       | 3,900       | 3,965                              | (65)                       | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 1,315                             | 2,663          | 3,000          | 1,268       | 1,690       | 1,525                              | 165                        | 1,475                 |
| 522218 - PEST CONTROL                      | 235                               | 450            | 360            | 240         | 320         | 360                                | (40)                       | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 17,261                            | 19,963         | 37,263         | 22,670      | 37,263      | 39,158                             | (1,895)                    | (1,895)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 10,024                            | 9,524          | 9,780          | 10,534      | 14,045      | 15,180                             | (1,135)                    | (5,400)               |
| 531210 - WATER/SEWER                       | 1,996                             | 2,282          | 2,300          | 2,217       | 2,956       | 2,300                              | 656                        | 0                     |
| 531230 - ELECTRICITY                       | 6,892                             | 11,859         | 11,000         | 8,961       | 11,949      | 12,000                             | (51)                       | (1,000)               |
| 531520 - NATURAL GAS                       | 615                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 63,778                            | 76,632         | 90,129         | 69,406      | 100,674     | 98,569                             | 2,105                      | (8,440)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 63,778                            | 76,632         | 90,129         | 69,406      | 100,674     | 98,569                             | 2,105                      | (8,440)               |
| <b>TOTAL EXPENDITURES</b>                  | 1,417,693                         | 1,619,913      | 1,751,493      | 1,402,160   | 1,778,851   | 1,845,986                          | (67,135)                   | (94,493)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,417,693                         | 1,619,913      | 1,751,493      | 1,402,160   | 1,778,851   | 1,845,986                          | (67,135)                   | (94,493)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3910 - ANIMAL SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| ANIMAL SERVICES                         |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 468,479                    | 520,576        | 546,484        | 409,091     | 513,834     | 547,477                            | (33,643)              | (993)                 |
| 511115 - PERFECT ATTENDANCE             | 4,057                      | 3,079          | 0              | 3,717       | 3,717       | 0                                  | 3,717                 | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 0                          | 0              | 0              | 2,530       | 3,177       | 0                                  | 3,177                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 90                         | 360            | 3,000          | 300         | 377         | 3,000                              | (2,623)               | 0                     |
| 511300 - OVERTIME                       | 45,289                     | 22,483         | 31,065         | 16,144      | 20,278      | 31,531                             | (11,253)              | (466)                 |
| TOTAL COMPENSATION                      | 517,915                    | 546,498        | 580,549        | 431,781     | 541,382     | 582,008                            | (40,626)              | (1,459)               |
| 512101 - GROUP INSURANCE - HEALTH       | 133,154                    | 188,410        | 155,404        | 142,563     | 179,065     | 177,969                            | 1,096                 | (22,565)              |
| 512102 - GROUP INSURANCE - LIFE         | 439                        | 521            | 569            | 411         | 516         | 468                                | 48                    | 101                   |
| 512103 - GROUP INSURANCE - DENTAL       | 2,676                      | 3,242          | 3,376          | 3,455       | 4,339       | 4,666                              | (327)                 | (1,290)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 922                        | 1,161          | 1,187          | 797         | 1,001       | 972                                | 29                    | 215                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 226                        | 280            | 281            | 202         | 254         | 253                                | 1                     | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 73                         | 91             | 91             | 66          | 82          | 82                                 | 0                     | 9                     |
| 512403 - DEFINED BENEFIT PLAN           | 85,806                     | 95,574         | 101,071        | 75,196      | 94,449      | 101,326                            | (6,877)               | (255)                 |
| TOTAL BENEFITS                          | 223,296                    | 289,278        | 261,979        | 222,689     | 279,706     | 285,736                            | (6,030)               | (23,757)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 30,264                     | 31,530         | 35,994         | 24,795      | 31,144      | 36,085                             | (4,941)               | (91)                  |
| 512300 - MEDICARE                       | 7,078                      | 7,374          | 8,418          | 5,799       | 7,284       | 8,439                              | (1,155)               | (21)                  |
| TOTAL PAYROLL TAXES                     | 37,342                     | 38,905         | 44,412         | 30,594      | 38,428      | 44,524                             | (6,096)               | (112)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 778,554                    | 874,681        | 886,940        | 685,065     | 859,516     | 912,268                            | (52,752)              | (25,328)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 9,289                      | 3,765          | 10,852         | 4,839       | 6,452       | 12,877                             | (6,425)               | (2,025)               |
| 521300 - TECHNICAL                      | 20,384                     | 10,611         | 21,000         | 11,976      | 15,968      | 11,200                             | 4,768                 | 9,800                 |
| 522200 - REPAIRS AND MAINTENANCE        | 77                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 19,409                     | 8,242          | 17,039         | 0           | 0           | 17,039                             | (17,039)              | 0                     |
| 523201 - CELL PHONE                     | 8,124                      | 6,980          | 10,800         | 6,724       | 8,965       | 10,800                             | (1,835)               | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3910 - ANIMAL SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523250 - POSTAGE                        | 9                                 | 41             | 250            | 43          | 57          | 250                                | (193)                      | 0                     |
| 523300 - ADVERTISING                    | 0                                 | 0              | 40             | 0           | 0           | 40                                 | (40)                       | 0                     |
| 523400 - PRINTING AND BINDING           | 2,139                             | 1,364          | 2,150          | 136         | 181         | 2,150                              | (1,969)                    | 0                     |
| 523500 - TRAVEL                         | 1,239                             | 1,612          | 6,668          | 710         | 947         | 4,608                              | (3,661)                    | 2,060                 |
| 523600 - DUES AND FEES                  | 666                               | 563            | 600            | 385         | 513         | 600                                | (87)                       | 0                     |
| 523700 - EDUCATION AND TRAINING         | 3,881                             | 3,755          | 6,870          | 2,931       | 3,908       | 5,870                              | (1,962)                    | 1,000                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 9,584                             | 8,470          | 9,200          | 5,008       | 6,677       | 9,955                              | (3,278)                    | (755)                 |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 0                                 | 0              | 800            | 0           | 0           | 2,425                              | (2,425)                    | (1,625)               |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 9,598       | 12,797      | 11,000                             | 1,797                      | (11,000)              |
| 531270 - GASOLINE                       | 28,073                            | 39,257         | 38,508         | 30,517      | 40,689      | 41,000                             | (311)                      | (2,492)               |
| 531300 - FOOD                           | 1,126                             | 963            | 2,000          | 675         | 899         | 2,000                              | (1,101)                    | 0                     |
| 531600 - SMALL EQUIPMENT                | 1,896                             | 5,191          | 5,000          | 859         | 1,146       | 8,100                              | (6,954)                    | (3,100)               |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 257                               | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)                    | 0                     |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 500         | 667         | 2,800                              | (2,133)                    | (2,800)               |
| 531700 - OTHER SUPPLIES                 | 12,439                            | 4,890          | 10,637         | 2,700       | 3,600       | 2,000                              | 1,600                      | 8,637                 |
| 531712 - UNIFORMS                       | 0                                 | 0              | 0              | 10,987      | 14,649      | 9,000                              | 5,649                      | (9,000)               |
| 531750 - OTHER SUPPLIES K-9             | 2,237                             | 2,082          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 120,832                           | 97,785         | 147,414        | 88,587      | 118,115     | 158,714                            | (40,599)                   | (11,300)              |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                       | 251                               | 540            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542500 - OTHER EQUIPMENT                | 0                                 | 2,708          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL CAPITAL (54S)                     | 251                               | 3,248          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                                   | 899,636                           | 975,715        | 1,034,354      | 773,651     | 977,632     | 1,070,982                          | (93,350)                   | (36,628)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3910 - ANIMAL SERVICES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|----------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD    | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,433                      | 1,253            | 2,219            | 1,222          | 2,219            | 2,498                              | (279)                 | (279)                 |
| 512701 - WORKERS COMP CLAIMS               | 2,236                      | 648              | 84,606           | 1              | 2                | 79,606                             | (79,604)              | 5,000                 |
| 522110 - DISPOSAL                          | 315                        | 421              | 440              | 351            | 468              | 440                                | 28                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 5,518                      | 10,295           | 9,409            | 8,656          | 11,542           | 10,273                             | 1,269                 | (864)                 |
| 522140 - LAWN CARE                         | 396                        | 1,151            | 2,310            | 1,635          | 2,180            | 2,310                              | (130)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 20,960                     | 47,575           | 33,300           | 16,216         | 21,622           | 20,000                             | 1,622                 | 13,300                |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 2,018                      | 8,083            | 0                | 4,176          | 5,568            | 0                                  | 5,568                 | 0                     |
| 522218 - PEST CONTROL                      | 49                         | 120              | 96               | 64             | 85               | 96                                 | (11)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 13,287                     | 15,367           | 27,329           | 17,451         | 27,329           | 34,373                             | (7,044)               | (7,044)               |
| 523110 - INSURANCE DEDUCTIBLES             | 34,583                     | 79,448           | 0                | 0              | 0                | 0                                  | 0                     | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 8,349                      | 12,061           | 12,180           | 14,680         | 19,573           | 20,094                             | (521)                 | (7,914)               |
| 531210 - WATER/SEWER                       | 519                        | 689              | 1,200            | 600            | 800              | 1,200                              | (400)                 | 0                     |
| 531230 - ELECTRICITY                       | 6,011                      | 9,890            | 9,600            | 7,166          | 9,555            | 9,600                              | (45)                  | 0                     |
| 531520 - NATURAL GAS                       | 304                        | 994              | 5,200            | 807            | 1,075            | 5,200                              | (4,125)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>95,980</b>              | <b>187,996</b>   | <b>187,889</b>   | <b>73,025</b>  | <b>102,018</b>   | <b>185,690</b>                     | <b>(83,672)</b>       | <b>2,199</b>          |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>95,980</b>              | <b>187,996</b>   | <b>187,889</b>   | <b>73,025</b>  | <b>102,018</b>   | <b>185,690</b>                     | <b>(83,672)</b>       | <b>2,199</b>          |
| <b>TOTAL EXPENDITURES</b>                  | <b>995,616</b>             | <b>1,163,710</b> | <b>1,222,243</b> | <b>846,676</b> | <b>1,079,650</b> | <b>1,256,672</b>                   | <b>(177,022)</b>      | <b>(34,429)</b>       |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>995,616</b>             | <b>1,163,710</b> | <b>1,222,243</b> | <b>846,676</b> | <b>1,079,650</b> | <b>1,256,672</b>                   | <b>(177,022)</b>      | <b>(34,429)</b>       |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3911 - ANIMAL SHELTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| ANIMAL SHELTER                          |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 936,878                    | 1,051,768      | 1,060,075      | 810,145     | 1,017,573   | 1,083,065                          | (65,492)              | (22,990)              |
| 511103 - WORKED HOLIDAY                 | 0                          | 1,301          | 0              | 154         | 193         | 0                                  | 193                   | 0                     |
| 511115 - PERFECT ATTENDANCE             | 3,062                      | 3,951          | 0              | 5,160       | 5,160       | 0                                  | 5,160                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 26,488                     | 7,084          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511300 - OVERTIME                       | 25,715                     | 52,560         | 43,721         | 36,970      | 46,436      | 53,348                             | (6,912)               | (9,627)               |
| TOTAL COMPENSATION                      | 992,143                    | 1,116,665      | 1,103,796      | 852,428     | 1,069,362   | 1,136,413                          | (67,051)              | (32,617)              |
| 512101 - GROUP INSURANCE - HEALTH       | 245,564                    | 313,220        | 272,153        | 238,266     | 299,272     | 315,485                            | (16,213)              | (43,332)              |
| 512102 - GROUP INSURANCE - LIFE         | 951                        | 856            | 845            | 792         | 995         | 971                                | 24                    | (126)                 |
| 512103 - GROUP INSURANCE - DENTAL       | 4,493                      | 4,458          | 5,353          | 5,199       | 6,531       | 7,732                              | (1,201)               | (2,379)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 2,020                      | 1,909          | 1,803          | 1,530       | 1,922       | 2,037                              | (115)                 | (234)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 461                        | 456            | 421            | 393         | 494         | 533                                | (39)                  | (112)                 |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 147                        | 148            | 137            | 128         | 160         | 173                                | (13)                  | (36)                  |
| 512403 - DEFINED BENEFIT PLAN           | 160,192                    | 189,580        | 193,164        | 148,945     | 187,081     | 198,872                            | (11,791)              | (5,708)               |
| TOTAL BENEFITS                          | 413,829                    | 510,627        | 473,876        | 395,253     | 496,454     | 525,803                            | (29,349)              | (51,927)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 57,391                     | 65,009         | 68,435         | 49,254      | 61,865      | 70,457                             | (8,592)               | (2,022)               |
| 512300 - MEDICARE                       | 13,422                     | 15,204         | 16,005         | 11,519      | 14,468      | 16,478                             | (2,010)               | (473)                 |
| TOTAL PAYROLL TAXES                     | 70,813                     | 80,213         | 84,440         | 60,773      | 76,333      | 86,935                             | (10,602)              | (2,495)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,476,785                  | 1,707,504      | 1,662,112      | 1,308,455   | 1,642,149   | 1,749,151                          | (107,002)             | (87,039)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 97,520                     | 133,264        | 105,000        | 121,449     | 161,932     | 120,200                            | 41,732                | (15,200)              |
| 521300 - TECHNICAL                      | 3,719                      | 3,303          | 9,195          | 8,102       | 10,802      | 1,837                              | 8,965                 | 7,358                 |
| 522200 - REPAIRS AND MAINTENANCE        | 17,243                     | 14,285         | 59,805         | 65,907      | 87,875      | 30,000                             | 57,875                | 29,805                |
| 522207 - NON-VEHICLE RPRS - INS CLAIMS  | 0                          | 0              | 0              | 38,581      | 51,441      | 0                                  | 51,441                | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 1,489                      | 1,468          | 2,000          | 856         | 1,142       | 3,000                              | (1,858)               | (1,000)               |
| 523201 - CELL PHONE                     | 6,997                      | 6,158          | 10,000         | 5,193       | 6,924       | 7,200                              | (276)                 | 2,800                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3911 - ANIMAL SHELTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

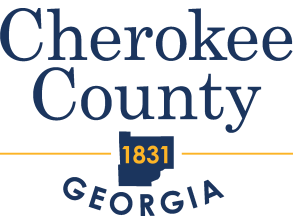
|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523250 - POSTAGE                        | 509                        | 441            | 1,000          | 328         | 437         | 1,000                              | (563)                 | 0                     |
| 523300 - ADVERTISING                    | 50                         | 500            | 300            | 242         | 322         | 600                                | (278)                 | (300)                 |
| 523400 - PRINTING AND BINDING           | 368                        | 291            | 1,000          | 373         | 497         | 1,000                              | (503)                 | 0                     |
| 523500 - TRAVEL                         | 4,216                      | 1,970          | 9,163          | 1,859       | 2,479       | 7,363                              | (4,884)               | 1,800                 |
| 523600 - DUES AND FEES                  | 2,763                      | 3,680          | 3,000          | 1,559       | 2,079       | 2,495                              | (416)                 | 505                   |
| 523700 - EDUCATION AND TRAINING         | 5,708                      | 4,773          | 8,000          | 5,406       | 7,208       | 8,000                              | (792)                 | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 182,250                    | 205,568        | 190,000        | 190,095     | 253,460     | 206,249                            | 47,211                | (16,249)              |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 4,450       | 5,934       | 3,000                              | 2,934                 | (3,000)               |
| 531270 - GASOLINE                       | 3,697                      | 4,611          | 9,600          | 5,568       | 7,424       | 9,600                              | (2,176)               | 0                     |
| 531300 - FOOD                           | 6,250                      | 6,008          | 6,000          | 4,859       | 6,479       | 6,000                              | 479                   | 0                     |
| 531600 - SMALL EQUIPMENT                | 0                          | 0              | 0              | 1,335       | 1,780       | 0                                  | 1,780                 | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 3,612                      | 15,496         | 2,000          | 3,801       | 5,068       | 6,800                              | (1,732)               | (4,800)               |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 997         | 1,330       | 7,636                              | (6,306)               | (7,636)               |
| 531700 - OTHER SUPPLIES                 | 8,057                      | 3,261          | 8,500          | 1,618       | 2,157       | 2,000                              | 157                   | 6,500                 |
| 531712 - UNIFORMS                       | 0                          | 0              | 0              | 2,954       | 3,938       | 6,500                              | (2,562)               | (6,500)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 344,448                    | 405,077        | 424,563        | 465,531     | 620,708     | 430,480                            | 190,228               | (5,917)               |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542500 - OTHER EQUIPMENT                | 0                          | 0              | 0              | 8,750       | 11,667      | 0                                  | 11,667                | 0                     |
| TOTAL CAPITAL (54S)                     | 0                          | 0              | 0              | 8,750       | 11,667      | 0                                  | 11,667                | 0                     |
| TOTAL                                   | 1,821,233                  | 2,112,581      | 2,086,675      | 1,782,736   | 2,274,523   | 2,179,631                          | 94,892                | (92,956)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3911 - ANIMAL SHELTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

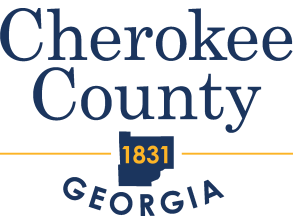
|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 3,923                      | 3,407          | 4,439          | 3,339       | 4,439       | 4,747                              | (308)                 | (308)                 |
| 512701 - WORKERS COMP CLAIMS               | 614                        | 8,567          | 18,000         | 64,795      | 86,393      | 18,000                             | 68,393                | 0                     |
| 522110 - DISPOSAL                          | 3,156                      | 3,181          | 3,300          | 2,630       | 3,507       | 3,300                              | 207                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 0                          | 8,826          | 8,477          | 7,064       | 9,419       | 9,255                              | 164                   | (778)                 |
| 522140 - LAWN CARE                         | 9,391                      | 9,512          | 10,598         | 5,550       | 7,400       | 10,598                             | (3,198)               | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 1,083                      | 9,009          | 6,500          | 11,705      | 15,606      | 13,965                             | 1,641                 | (7,465)               |
| 522218 - PEST CONTROL                      | 575                        | 1,582          | 1,260          | 840         | 1,120       | 1,260                              | (140)                 | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 15,847                     | 18,327         | 27,410         | 20,812      | 27,410      | 23,352                             | 4,058                 | 4,058                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 8,493                      | 8,763          | 9,360          | 7,452       | 9,936       | 11,050                             | (1,114)               | (1,690)               |
| 531210 - WATER/SEWER                       | 7,706                      | 8,299          | 10,300         | 7,014       | 9,353       | 10,900                             | (1,547)               | (600)                 |
| 531230 - ELECTRICITY                       | 51,379                     | 50,288         | 50,325         | 41,822      | 55,762      | 55,525                             | 237                   | (5,200)               |
| 531520 - NATURAL GAS                       | 16,283                     | 16,507         | 23,000         | 13,190      | 17,587      | 23,000                             | (5,413)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 118,449                    | 146,268        | 172,969        | 186,213     | 247,932     | 184,952                            | 62,980                | (11,983)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 118,449                    | 146,268        | 172,969        | 186,213     | 247,932     | 184,952                            | 62,980                | (11,983)              |
| <b>TOTAL EXPENDITURES</b>                  | 1,939,682                  | 2,258,848      | 2,259,644      | 1,968,949   | 2,522,455   | 2,364,583                          | 157,872               | (104,939)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,939,682                  | 2,258,848      | 2,259,644      | 1,968,949   | 2,522,455   | 2,364,583                          | 157,872               | (104,939)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3912 - AS SPECIAL PROJECTS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |               |               |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|---------------|---------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD   | 2026<br>Run   | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |               |               |                                    |                            |                       |
| <b>AS SPECIAL PROJECTS</b>                 |                                   |                |                |               |               |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |               |               |                                    |                            |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |               |               |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 499                               | 31,308         | 6,000          | 26,116        | 34,821        | 38,500                             | (3,679)                    | (32,500)              |
| 523500 - TRAVEL                            | 0                                 | 0              | 500            | 0             | 0             | 0                                  | 0                          | 500                   |
| 523700 - EDUCATION AND TRAINING            | 0                                 | 2,934          | 0              | 0             | 0             | 0                                  | 0                          | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 7,768                             | 5,274          | 40,000         | 28,985        | 38,646        | 30,000                             | 8,646                      | 10,000                |
| 531300 - FOOD                              | 0                                 | 0              | 300            | 328           | 438           | 300                                | 138                        | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 9,303                             | 0              | 5,000          | 0             | 0             | 0                                  | 0                          | 5,000                 |
| 531700 - OTHER SUPPLIES                    | 5,731                             | 0              | 5,000          | 0             | 0             | 5,000                              | (5,000)                    | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>23,301</b>                     | <b>39,517</b>  | <b>56,800</b>  | <b>55,429</b> | <b>73,905</b> | <b>73,800</b>                      | <b>105</b>                 | <b>(17,000)</b>       |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |               |               |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                   | 0                                 | 20,863         | 10,000         | 0             | 0             | 0                                  | 0                          | 10,000                |
| <b>TOTAL CAPITAL (54S)</b>                 | <b>0</b>                          | <b>20,863</b>  | <b>10,000</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>                           | <b>0</b>                   | <b>10,000</b>         |
| <b>TOTAL</b>                               | <b>23,301</b>                     | <b>60,380</b>  | <b>66,800</b>  | <b>55,429</b> | <b>73,905</b> | <b>73,800</b>                      | <b>105</b>                 | <b>(7,000)</b>        |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3912 - AS SPECIAL PROJECTS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <u>NON DEPARTMENT MANAGED COSTS</u> |                                   |                |                |             |             |                                    |                            |                       |
| ALLOCATED COSTS                     |                                   |                |                |             |             |                                    |                            |                       |
| 522202 - VEHICLE MAINTENANCE        | 0                                 | 0              | 7,000          | 0           | 0           | 0                                  | 0                          | 7,000                 |
| TOTAL ALLOCATED COSTS               | 0                                 | 0              | 7,000          | 0           | 0           | 0                                  | 0                          | 7,000                 |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 0                                 | 0              | 7,000          | 0           | 0           | 0                                  | 0                          | 7,000                 |
| TOTAL EXPENDITURES                  | 23,301                            | 60,380         | 73,800         | 55,429      | 73,905      | 73,800                             | 105                        | 0                     |
| TOTAL FUND REDUCTIONS               | 23,301                            | 60,380         | 73,800         | 55,429      | 73,905      | 73,800                             | 105                        | 0                     |

**NOTES**  
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Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3920 - EMERGENCY MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| EMERGENCY MANAGEMENT                    |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 183,504                    | 209,531        | 209,533        | 174,002     | 218,553     | 213,691                            | 4,862                 | (4,158)               |
| 511115 - PERFECT ATTENDANCE             | 1,615                      | 1,703          | 0              | 2,347       | 2,347       | 0                                  | 2,347                 | 0                     |
| 511300 - OVERTIME                       | 53                         | 1,271          | 2,060          | 2,431       | 3,054       | 4,060                              | (1,006)               | (2,000)               |
| TOTAL COMPENSATION                      | 185,173                    | 212,505        | 211,593        | 178,781     | 223,954     | 217,751                            | 6,203                 | (6,158)               |
| 512101 - GROUP INSURANCE - HEALTH       | 59,870                     | 71,225         | 59,236         | 49,745      | 62,482      | 54,652                             | 7,830                 | 4,584                 |
| 512102 - GROUP INSURANCE - LIFE         | 182                        | 206            | 220            | 176         | 221         | 203                                | 18                    | 17                    |
| 512103 - GROUP INSURANCE - DENTAL       | 952                        | 1,191          | 1,187          | 1,089       | 1,368       | 1,437                              | (69)                  | (250)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 380                        | 461            | 464            | 327         | 410         | 390                                | 20                    | 74                    |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 74                         | 85             | 84             | 67          | 84          | 84                                 | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 24                         | 27             | 27             | 22          | 27          | 27                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 30,631                     | 37,193         | 37,029         | 31,287      | 39,297      | 38,106                             | 1,191                 | (1,077)               |
| TOTAL BENEFITS                          | 92,113                     | 110,388        | 98,247         | 82,713      | 103,890     | 94,899                             | 8,991                 | 3,348                 |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 10,598                     | 12,184         | 13,119         | 10,375      | 13,032      | 13,501                             | (469)                 | (382)                 |
| 512300 - MEDICARE                       | 2,478                      | 2,850          | 3,068          | 2,427       | 3,048       | 3,158                              | (110)                 | (90)                  |
| TOTAL PAYROLL TAXES                     | 13,076                     | 15,034         | 16,187         | 12,802      | 16,080      | 16,659                             | (579)                 | (472)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 290,362                    | 337,927        | 326,027        | 274,295     | 343,924     | 329,309                            | 14,615                | (3,282)               |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 37,223                     | 52,982         | 48,168         | 77,438      | 103,251     | 76,288                             | 26,963                | (28,120)              |
| 522200 - REPAIRS AND MAINTENANCE        | 61,868                     | 42,349         | 64,850         | 67,482      | 89,975      | 66,850                             | 23,125                | (2,000)               |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 1,127                      | 1,158          | 1,131          | 1,187       | 1,582       | 1,131                              | 451                   | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 637                        | 695            | 900            | 405         | 540         | 900                                | (360)                 | 0                     |
| 523201 - CELL PHONE                     | 13,758                     | 10,540         | 3,300          | 3,569       | 4,759       | 4,100                              | 659                   | (800)                 |
| 523202 - COMMUNICATIONS - NON ALLOCATED | 522                        | 429            | 900            | 2,319       | 3,092       | 700                                | 2,392                 | 200                   |
| 523250 - POSTAGE                        | 0                          | 73             | 100            | 0           | 0           | 100                                | (100)                 | 0                     |
| 523400 - PRINTING AND BINDING           | 72                         | 263            | 700            | 146         | 194         | 500                                | (306)                 | 200                   |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3920 - EMERGENCY MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523500 - TRAVEL                         | 2,035                      | 4,357          | 4,593          | 3,498       | 4,664       | 4,520                              | 144                   | 73                    |
| 523600 - DUES AND FEES                  | 2,626                      | 722            | 1,095          | 707         | 943         | 1,205                              | (262)                 | (110)                 |
| 523700 - EDUCATION AND TRAINING         | 4,045                      | 6,760          | 4,950          | 5,252       | 7,003       | 4,700                              | 2,303                 | 250                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 15,355                     | 9,403          | 20,500         | 9,910       | 13,213      | 13,500                             | (287)                 | 7,000                 |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 3,389       | 4,519       | 1,679                              | 2,840                 | (1,679)               |
| 531270 - GASOLINE                       | 4,331                      | 4,041          | 5,530          | 3,889       | 5,185       | 5,000                              | 185                   | 530                   |
| 531300 - FOOD                           | 2,259                      | 4,902          | 2,500          | 5,432       | 7,243       | 3,000                              | 4,243                 | (500)                 |
| 531600 - SMALL EQUIPMENT                | 1,316                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 0                          | 0              | 400            | 0           | 0           | 0                                  | 0                     | 400                   |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 846         | 1,128       | 0                                  | 1,128                 | 0                     |
| 531700 - OTHER SUPPLIES                 | 1,598                      | 3,070          | 2,087          | 2,264       | 3,019       | 2,087                              | 932                   | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 148,773                    | 141,742        | 161,704        | 187,733     | 250,310     | 186,260                            | 64,050                | (24,556)              |
| TOTAL                                   | 439,135                    | 479,669        | 487,731        | 462,028     | 594,235     | 515,569                            | 78,666                | (27,838)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3920 - EMERGENCY MANAGEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

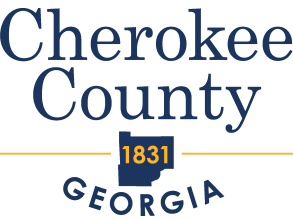
|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,523                             | 1,464          | 740            | 1,326       | 1,326       | 749                                | 577                        | (9)                   |
| 522130 - CUSTODIAL SERVICES                | 5,496                             | 5,535          | 6,060          | 5,050       | 6,733       | 6,616                              | 117                        | (556)                 |
| 522202 - VEHICLE MAINTENANCE               | 4,477                             | 2,034          | 7,000          | 13,175      | 17,567      | 3,321                              | 14,246                     | 3,679                 |
| 522218 - PEST CONTROL                      | 55                                | 102            | 87             | 58          | 77          | 87                                 | (10)                       | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 8,748                             | 8,435          | 9,232          | 9,579       | 9,579       | 9,529                              | 50                         | (297)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 6,053                             | 6,627          | 3,960          | 2,744       | 3,659       | 4,760                              | (1,101)                    | (800)                 |
| 531210 - WATER/SEWER                       | 8,062                             | 7,277          | 8,712          | 6,019       | 8,026       | 8,712                              | (686)                      | 0                     |
| 531520 - NATURAL GAS                       | 142                               | 152            | 203            | 126         | 168         | 203                                | (35)                       | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 34,556                            | 31,626         | 35,994         | 38,077      | 47,135      | 33,977                             | 13,158                     | 2,017                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 34,556                            | 31,626         | 35,994         | 38,077      | 47,135      | 33,977                             | 13,158                     | 2,017                 |
| <b>TOTAL EXPENDITURES</b>                  | 473,691                           | 511,295        | 523,725        | 500,105     | 641,370     | 549,546                            | 91,824                     | (25,821)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 473,691                           | 511,295        | 523,725        | 500,105     | 641,370     | 549,546                            | 91,824                     | (25,821)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3970 - RADIO TECHNOLOGY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| <b>RADIO TECHNOLOGY</b>                    |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 75,370                            | 77,030         | 77,324         | 62,462         | 78,455         | 78,485                             | (30)                       | (1,161)               |
| 511115 - PERFECT ATTENDANCE                | 801                               | 833            | 0              | 866            | 866            | 0                                  | 866                        | 0                     |
| 511300 - OVERTIME                          | 10,227                            | 11,376         | 10,295         | 8,121          | 10,201         | 11,165                             | (964)                      | (870)                 |
| <b>TOTAL COMPENSATION</b>                  | <b>86,399</b>                     | <b>89,239</b>  | <b>87,619</b>  | <b>71,450</b>  | <b>89,522</b>  | <b>89,650</b>                      | <b>(128)</b>               | <b>(2,031)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 26,638                            | 29,681         | 24,685         | 22,692         | 28,502         | 30,378                             | (1,876)                    | (5,693)               |
| 512102 - GROUP INSURANCE - LIFE            | 76                                | 76             | 82             | 65             | 82             | 75                                 | 7                          | 7                     |
| 512103 - GROUP INSURANCE - DENTAL          | 483                               | 422            | 479            | 400            | 503            | 574                                | (71)                       | (95)                  |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 163                               | 170            | 171            | 123            | 154            | 148                                | 6                          | 23                    |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 28                                | 28             | 28             | 22             | 28             | 28                                 | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 9                                 | 9              | 9              | 7              | 9              | 9                                  | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 14,326                            | 15,617         | 15,334         | 12,504         | 15,705         | 13,764                             | 1,941                      | 1,570                 |
| <b>TOTAL BENEFITS</b>                      | <b>41,723</b>                     | <b>46,003</b>  | <b>40,788</b>  | <b>35,814</b>  | <b>44,983</b>  | <b>44,976</b>                      | <b>7</b>                   | <b>(4,188)</b>        |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 4,998                             | 5,157          | 5,432          | 4,142          | 5,202          | 4,866                              | 336                        | 566                   |
| 512300 - MEDICARE                          | 1,169                             | 1,206          | 1,270          | 969            | 1,217          | 1,138                              | 79                         | 132                   |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>6,167</b>                      | <b>6,363</b>   | <b>6,702</b>   | <b>5,111</b>   | <b>6,419</b>   | <b>6,004</b>                       | <b>415</b>                 | <b>698</b>            |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>134,289</b>                    | <b>141,606</b> | <b>135,109</b> | <b>112,374</b> | <b>140,924</b> | <b>140,630</b>                     | <b>294</b>                 | <b>(5,521)</b>        |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3970 - RADIO TECHNOLOGY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 522204 - EQUIPMENT SERVICE AGREEMENTS      | 67,605                            | 45,954         | 45,954         | 45,954      | 61,272      | 64,614                             | (3,342)                    | (18,660)              |
| 523201 - CELL PHONE                        | 607                               | 465            | 1,536          | 441         | 587         | 677                                | (90)                       | 859                   |
| 523500 - TRAVEL                            | 4,585                             | 0              | 5,500          | 296         | 395         | 3,000                              | (2,605)                    | 2,500                 |
| 523700 - EDUCATION AND TRAINING            | 675                               | 2,726          | 1,900          | 2,412       | 3,216       | 1,900                              | 1,316                      | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 18,162                            | 14,899         | 20,000         | 8,357       | 11,143      | 20,000                             | (8,857)                    | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES               | 0                                 | 0              | 0              | 1,423       | 1,897       | 480                                | 1,417                      | (480)                 |
| 531270 - GASOLINE                          | 2,385                             | 1,937          | 8,000          | 1,318       | 1,757       | 4,000                              | (2,243)                    | 4,000                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 66,737                            | 11,419         | 68,000         | 16,411      | 21,881      | 43,000                             | (21,119)                   | 25,000                |
| 531700 - OTHER SUPPLIES                    | 1,876                             | 344            | 1,500          | 638         | 851         | 1,500                              | (649)                      | 0                     |
| 531712 - UNIFORMS                          | 0                                 | 0              | 0              | 196         | 261         | 0                                  | 261                        | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 162,632                           | 77,745         | 152,390        | 77,445      | 103,260     | 139,171                            | (35,911)                   | 13,219                |
| <b>TOTAL</b>                               | 296,921                           | 219,351        | 287,499        | 189,819     | 244,184     | 279,801                            | (35,617)                   | 7,698                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 3970 - RADIO TECHNOLOGY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |                |                |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|----------------|----------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |                |                |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |                |                |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 608                        | 553            | 247            | 523            | 523            | 250                                | 273                   | (3)                   |
| 522202 - VEHICLE MAINTENANCE               | 1,136                      | 5,498          | 3,000          | 1,802          | 2,403          | 3,000                              | (597)                 | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 0                          | 5,125          | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 2,113                      | 2,653          | 4,942          | 3,013          | 4,942          | 4,007                              | 935                   | 935                   |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>3,856</b>               | <b>13,829</b>  | <b>8,189</b>   | <b>5,338</b>   | <b>7,868</b>   | <b>7,257</b>                       | <b>611</b>            | <b>932</b>            |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>3,856</b>               | <b>13,829</b>  | <b>8,189</b>   | <b>5,338</b>   | <b>7,868</b>   | <b>7,257</b>                       | <b>611</b>            | <b>932</b>            |
| <b>TOTAL EXPENDITURES</b>                  | <b>300,778</b>             | <b>233,180</b> | <b>295,688</b> | <b>195,157</b> | <b>252,052</b> | <b>287,058</b>                     | <b>(35,006)</b>       | <b>8,630</b>          |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>300,778</b>             | <b>233,180</b> | <b>295,688</b> | <b>195,157</b> | <b>252,052</b> | <b>287,058</b>                     | <b>(35,006)</b>       | <b>8,630</b>          |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7450 - CODE ENFORCEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| GENERAL FUND (100)                      |                            |                |                |             |             |                                    |                       |                       |
| CODE ENFORCEMENT                        |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,236,267                  | 1,112,325      | 1,263,762      | 947,622     | 1,190,249   | 1,282,064                          | (91,815)              | (18,302)              |
| 511103 - WORKED HOLIDAY                 | 293                        | 512            | 515            | 0           | 0           | 523                                | (523)                 | (8)                   |
| 511110 - UNIFORM ALLOWANCE              | 741                        | 234            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511115 - PERFECT ATTENDANCE             | 8,951                      | 8,844          | 0              | 5,359       | 5,359       | 0                                  | 5,359                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 0                          | 0              | 3,000          | 0           | 0           | 3,000                              | (3,000)               | 0                     |
| 511300 - OVERTIME                       | 20,792                     | 12,709         | 32,136         | 7,572       | 9,511       | 32,618                             | (23,107)              | (482)                 |
| TOTAL COMPENSATION                      | 1,267,043                  | 1,134,624      | 1,299,413      | 960,553     | 1,205,119   | 1,318,205                          | (113,086)             | (18,792)              |
| 512101 - GROUP INSURANCE - HEALTH       | 274,230                    | 304,222        | 265,940        | 241,568     | 303,419     | 310,544                            | (7,125)               | (44,604)              |
| 512102 - GROUP INSURANCE - LIFE         | 1,137                      | 1,060          | 1,351          | 952         | 1,196       | 1,094                              | 102                   | 257                   |
| 512103 - GROUP INSURANCE - DENTAL       | 4,853                      | 4,230          | 4,447          | 5,575       | 7,002       | 8,069                              | (1,067)               | (3,622)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 2,374                      | 2,339          | 2,700          | 1,724       | 2,165       | 2,067                              | 98                    | 633                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 435                        | 432            | 491            | 352         | 443         | 435                                | 8                     | 56                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 135                        | 140            | 164            | 114         | 144         | 146                                | (2)                   | 18                    |
| 512403 - DEFINED BENEFIT PLAN           | 208,961                    | 198,105        | 226,873        | 167,882     | 210,866     | 230,160                            | (19,294)              | (3,287)               |
| TOTAL BENEFITS                          | 492,125                    | 510,528        | 501,966        | 418,167     | 525,234     | 552,515                            | (27,281)              | (50,549)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 74,878                     | 66,676         | 80,564         | 56,287      | 70,699      | 81,729                             | (11,030)              | (1,165)               |
| 512300 - MEDICARE                       | 17,512                     | 15,593         | 18,842         | 13,164      | 16,534      | 19,114                             | (2,580)               | (272)                 |
| TOTAL PAYROLL TAXES                     | 92,390                     | 82,269         | 99,406         | 69,451      | 87,233      | 100,843                            | (13,610)              | (1,437)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,851,559                  | 1,727,420      | 1,900,785      | 1,448,171   | 1,817,587   | 1,971,563                          | (153,976)             | (70,778)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 6,659                      | 7,008          | 2,969          | 3,298       | 4,397       | 3,000                              | 1,397                 | (31)                  |
| 521300 - TECHNICAL                      | 20,667                     | 9,490          | 23,948         | 12,633      | 16,844      | 12,400                             | 4,444                 | 11,548                |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 35,559                     | 24,835         | 17,039         | 17,008      | 22,677      | 18,026                             | 4,651                 | (987)                 |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 1,802                      | 1,429          | 2,556          | 833         | 1,111       | 2,556                              | (1,445)               | 0                     |
| 523201 - CELL PHONE                     | 16,663                     | 15,684         | 18,420         | 15,549      | 20,732      | 18,300                             | 2,432                 | 120                   |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7450 - CODE ENFORCEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523250 - POSTAGE                        | 50                                | 339            | 200            | 319         | 425         | 600                                | (175)                      | (400)                 |
| 523300 - ADVERTISING                    | 0                                 | 0              | 50             | 0           | 0           | 50                                 | (50)                       | 0                     |
| 523400 - PRINTING AND BINDING           | 2,860                             | 2,010          | 1,300          | 1,091       | 1,455       | 1,700                              | (245)                      | (400)                 |
| 523500 - TRAVEL                         | 8,718                             | 7,493          | 4,150          | 3,248       | 4,330       | 5,000                              | (670)                      | (850)                 |
| 523600 - DUES AND FEES                  | 7,499                             | 7,150          | 10,000         | 6,817       | 9,089       | 10,000                             | (911)                      | 0                     |
| 523700 - EDUCATION AND TRAINING         | 4,110                             | 11,026         | 8,758          | 5,899       | 7,865       | 6,000                              | 1,865                      | 2,758                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 23,499                            | 24,690         | 19,000         | 4,316       | 5,755       | 17,000                             | (11,245)                   | 2,000                 |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 8,436                             | 10,369         | 15,975         | 5,836       | 7,782       | 45,500                             | (37,718)                   | (29,525)              |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 13,393      | 17,857      | 13,900                             | 3,957                      | (13,900)              |
| 531270 - GASOLINE                       | 58,467                            | 53,007         | 59,949         | 48,228      | 64,304      | 61,000                             | 3,304                      | (1,051)               |
| 531300 - FOOD                           | 2,329                             | 819            | 2,500          | 831         | 1,108       | 2,000                              | (892)                      | 500                   |
| 531600 - SMALL EQUIPMENT                | 19,555                            | 16,164         | 23,437         | 4,839       | 6,452       | 7,000                              | (548)                      | 16,437                |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 9,666                             | 3,472          | 4,740          | 0           | 0           | 2,690                              | (2,690)                    | 2,050                 |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 710         | 947         | 4,300                              | (3,353)                    | (4,300)               |
| 531700 - OTHER SUPPLIES                 | 27,987                            | 20,781         | 17,031         | 5,360       | 7,147       | 4,000                              | 3,147                      | 13,031                |
| 531712 - UNIFORMS                       | 0                                 | 0              | 0              | 17,725      | 23,633      | 11,000                             | 12,633                     | (11,000)              |
| TOTAL OPERATING COSTS (52S AND 53S)     | 254,527                           | 215,765        | 232,022        | 167,933     | 223,910     | 246,022                            | (22,112)                   | (14,000)              |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                       | 31,228                            | 555            | 14,273         | 14,363      | 19,151      | 0                                  | 19,151                     | 14,273                |
| 542500 - OTHER EQUIPMENT                | 0                                 | 165            | 0              | 3,275       | 4,367       | 0                                  | 4,367                      | 0                     |
| TOTAL CAPITAL (54S)                     | 31,228                            | 721            | 14,273         | 17,638      | 23,518      | 0                                  | 23,518                     | 14,273                |
| DEBT SERVICE                            |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL        | 2,132                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 582200 - CAPITAL LEASE INTEREST         | 20                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL DEBT SERVICE                      | 2,153                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                                   | 2,139,467                         | 1,943,906      | 2,147,080      | 1,633,742   | 2,065,014   | 2,217,585                          | (152,571)                  | (70,505)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 7450 - CODE ENFORCEMENT  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 4,054                      | 3,642            | 4,316            | 3,477            | 4,316            | 4,372                              | (56)                  | (56)                  |
| 512701 - WORKERS COMP CLAIMS               | 2,075                      | 41,436           | 0                | 33,611           | 44,815           | 0                                  | 44,815                | 0                     |
| 522110 - DISPOSAL                          | 412                        | 421              | 440              | 351              | 468              | 440                                | 28                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 14,436                     | 13,897           | 9,409            | 13,116           | 17,487           | 10,273                             | 7,214                 | (864)                 |
| 522140 - LAWN CARE                         | 564                        | 1,151            | 2,310            | 1,635            | 2,180            | 2,310                              | (130)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 25,568                     | 46,238           | 45,000           | 19,775           | 26,367           | 26,000                             | 367                   | 19,000                |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 433                        | 13,911           | 0                | 1,405            | 1,873            | 0                                  | 1,873                 | 0                     |
| 522218 - PEST CONTROL                      | 70                         | 120              | 96               | 64               | 85               | 96                                 | (11)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 34,564                     | 39,972           | 56,557           | 45,393           | 56,557           | 52,203                             | 4,354                 | 4,354                 |
| 523110 - INSURANCE DEDUCTIBLES             | 0                          | 19,165           | 0                | 430              | 573              | 0                                  | 573                   | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 11,869                     | 14,914           | 13,920           | 16,963           | 22,618           | 23,083                             | (465)                 | (9,163)               |
| 531210 - WATER/SEWER                       | 791                        | 689              | 1,200            | 600              | 800              | 1,200                              | (400)                 | 0                     |
| 531230 - ELECTRICITY                       | 8,734                      | 9,890            | 9,600            | 7,166            | 9,555            | 9,600                              | (45)                  | 0                     |
| 531520 - NATURAL GAS                       | 431                        | 994              | 5,200            | 807              | 1,075            | 5,200                              | (4,125)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>104,002</b>             | <b>206,439</b>   | <b>148,048</b>   | <b>144,792</b>   | <b>188,770</b>   | <b>134,777</b>                     | <b>53,993</b>         | <b>13,271</b>         |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>104,002</b>             | <b>206,439</b>   | <b>148,048</b>   | <b>144,792</b>   | <b>188,770</b>   | <b>134,777</b>                     | <b>53,993</b>         | <b>13,271</b>         |
| <b>TOTAL EXPENDITURES</b>                  | <b>2,243,468</b>           | <b>2,150,345</b> | <b>2,295,128</b> | <b>1,778,534</b> | <b>2,253,784</b> | <b>2,352,362</b>                   | <b>(98,578)</b>       | <b>(57,234)</b>       |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>2,243,468</b>           | <b>2,150,345</b> | <b>2,295,128</b> | <b>1,778,534</b> | <b>2,253,784</b> | <b>2,352,362</b>                   | <b>(98,578)</b>       | <b>(57,234)</b>       |

NOTES

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - GENERAL FUND (100) / ORG - 9000 - INTERFUND TRANSFERS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                   |                   |                   |                   |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual    | 2026<br>Budget    | 2026<br>YTD       | 2026<br>Run       | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>GENERAL FUND (100)</b>               |                                   |                   |                   |                   |                   |                                    |                            |                       |
| <b>INTERFUND TRANSFERS</b>              |                                   |                   |                   |                   |                   |                                    |                            |                       |
| <b><u>INTERFUND TRANSFERS</u></b>       |                                   |                   |                   |                   |                   |                                    |                            |                       |
| <b>TRANSFERS FROM/TO</b>                |                                   |                   |                   |                   |                   |                                    |                            |                       |
| 611215 - TRANSFERS TO E911 FUND         | 0                                 | 225,000           | 225,000           | 187,500           | 225,000           | 790,382                            | (565,382)                  | (565,382)             |
| 611221 - TRANSFER TO SENIOR SERVICES    | 1,072,519                         | 1,360,025         | 1,450,299         | 1,208,583         | 1,450,299         | 1,597,310                          | (147,011)                  | (147,011)             |
| 611225 - TRANSFER TO RECREATION FUND    | 3,155,664                         | 3,280,002         | 3,471,418         | 2,892,848         | 3,471,418         | 3,452,534                          | 18,884                     | 18,884                |
| 611240 - TRANSFER TO TRANSPORTATION     | 750,839                           | 683,868           | 798,101           | 665,084           | 798,101           | 602,895                            | 195,206                    | 195,206               |
| 611250 - TRANSFERS TO GRANT FUND        | 195,138                           | 203,437           | 236,344           | 62,194            | 236,344           | 154,234                            | 82,110                     | 82,110                |
| 611256 - TRANSFERS TO VICTIM ASSISTANCE | 38,287                            | 42,890            | 45,886            | 38,238            | 45,886            | 51,146                             | (5,260)                    | (5,260)               |
| 611257 - TRANSFER TO DUI COURT FUND     | 184,921                           | 151,675           | 161,069           | 134,224           | 161,069           | 205,324                            | (44,255)                   | (44,255)              |
| 611258 - TRANSFER TO DRUG FUND          | 0                                 | 0                 | 0                 | 0                 | 0                 | 230,612                            | (230,612)                  | (230,612)             |
| 611259 - TRANS TO TREATMENT ACCT CT     | 0                                 | 0                 | 0                 | 0                 | 0                 | 124,728                            | (124,728)                  | (124,728)             |
| 611261 - TRANS TO VETERANS COURT        | 0                                 | 0                 | 0                 | 0                 | 0                 | 123,776                            | (123,776)                  | (123,776)             |
| 611262 - TRANS TO JUVENILE DRUG COURT   | 0                                 | 0                 | 0                 | 0                 | 0                 | 18,724                             | (18,724)                   | (18,724)              |
| 611263 - TRANS TO FAMILY TRMT COURT     | 0                                 | 0                 | 0                 | 0                 | 0                 | 20,764                             | (20,764)                   | (20,764)              |
| 611325 - TRANSFER TO SP'24              | 0                                 | 0                 | 296,200           | 296,200           | 296,200           | 0                                  | 296,200                    | 296,200               |
| 611580 - TRANSFER TO EMERGENCY MEDICAL  | 7,317,296                         | 9,329,683         | 10,085,473        | 8,404,561         | 10,085,473        | 10,801,948                         | (716,475)                  | (716,475)             |
| <b>TOTAL TRANSFERS FROM/TO</b>          | <b>12,714,664</b>                 | <b>15,276,580</b> | <b>16,769,790</b> | <b>13,889,432</b> | <b>16,769,790</b> | <b>18,174,377</b>                  | <b>(1,404,587)</b>         | <b>(1,404,587)</b>    |
| <b>TOTAL INTERFUND TRANSFERS</b>        | <b>12,714,664</b>                 | <b>15,276,580</b> | <b>16,769,790</b> | <b>13,889,432</b> | <b>16,769,790</b> | <b>18,174,377</b>                  | <b>(1,404,587)</b>         | <b>(1,404,587)</b>    |
| <b>TOTAL FUND REDUCTIONS</b>            | <b>12,714,664</b>                 | <b>15,276,580</b> | <b>16,769,790</b> | <b>13,889,432</b> | <b>16,769,790</b> | <b>18,174,377</b>                  | <b>(1,404,587)</b>         | <b>(1,404,587)</b>    |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



# Cherokee County



Fire Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>FIRE DISTRICT FUND (270)</b>         |                            |                |                |             |             |                                    |                       |                       |
| <b><u>ALL FUNDING SOURCES</u></b>       |                            |                |                |             |             |                                    |                       |                       |
| <b>TAXES</b>                            |                            |                |                |             |             |                                    |                       |                       |
| 311000 - PROPERTY TAXES - CURRENT YEAR  | 35,198,724                 | 41,184,546     | 43,699,462     | 43,134,633  | 43,199,565  | 47,653,091                         | (4,453,526)           | (3,953,629)           |
| 311001 - ALLOWANCE FOR UNCOLLECTIBLE    | 0                          | 0              | 0              | 0           | 0           | (360,385)                          | 360,385               | 360,385               |
| 311120 - TIMBER                         | 2,310                      | 1,115          | 1,115          | 105         | 1,220       | 2                                  | 1,218                 | 1,113                 |
| 311200 - REAL PROPERTY-PRIOR YEAR       | 197,539                    | 269,254        | 141,449        | 122,292     | 208,014     | 174,960                            | 33,054                | (33,511)              |
| 311310 - MOTOR VEHICLE                  | 191,234                    | 177,883        | 175,511        | 132,231     | 167,991     | 168,216                            | (225)                 | 7,295                 |
| 311316 - ALTERNATIVE AD VALOREM TAX     | 24,391                     | 23,754         | 25,000         | 21,910      | 21,910      | 25,000                             | (3,090)               | 0                     |
| 311320 - MOBILE HOME                    | 50,013                     | 48,702         | 52,255         | 48,609      | 49,921      | 55,055                             | (5,134)               | (2,800)               |
| 311340 - INTANGIBLES (REGULAR & RECORD) | 591,311                    | 620,204        | 520,000        | 520,088     | 650,091     | 575,000                            | 75,091                | (55,000)              |
| 311600 - REAL ESTATE TRANSFER           | 402,083                    | 284,875        | 280,000        | 221,514     | 291,517     | 280,000                            | 11,517                | 0                     |
| 319110 - PENALTIES/INTEREST REAL PROP   | 71,699                     | 55,558         | 45,000         | 53,636      | 63,776      | 55,000                             | 8,776                 | (10,000)              |
| <b>TOTAL TAXES</b>                      | 36,729,304                 | 42,665,891     | 44,939,792     | 44,255,015  | 44,654,005  | 48,625,939                         | (3,971,934)           | (3,686,147)           |
| <b>INTERGOVT</b>                        |                            |                |                |             |             |                                    |                       |                       |
| 335200 - FOREST LAND PROTECTION GRANT   | 0                          | 4,866          | 5,000          | 2,506       | 2,506       | 5,000                              | (2,494)               | 0                     |
| 337000 - LOCAL GOV SHARED REV - CANTON  | 6,534,589                  | 7,242,548      | 7,757,901      | 7,809,611   | 7,809,611   | 9,174,295                          | (1,364,684)           | (1,416,394)           |
| 337010 - LOCAL GOV SHARED REV - HS      | 3,868,971                  | 4,249,731      | 4,503,924      | 4,409,492   | 4,409,492   | 5,007,726                          | (598,234)             | (503,802)             |
| 337020 - LOCAL GOV SHARED REV - BG      | 620,020                    | 773,821        | 785,739        | 847,511     | 847,511     | 1,006,179                          | (158,668)             | (220,440)             |
| 337030 - LOCAL GOV SHARED REV - NELSON  | 150,409                    | 101,778        | 104,483        | 102,336     | 102,336     | 129,693                            | (27,357)              | (25,210)              |
| 337040 - LOCAL GOV SHARED REV - WALESKA | 38,730                     | 38,413         | 43,171         | 45,401      | 45,401      | 62,664                             | (17,263)              | (19,493)              |
| <b>TOTAL INTERGOVT</b>                  | 11,212,719                 | 12,411,157     | 13,200,218     | 13,216,857  | 13,216,857  | 15,385,557                         | (2,168,700)           | (2,185,339)           |
| <b>CHARGES FOR SVCS</b>                 |                            |                |                |             |             |                                    |                       |                       |
| 341305 - HOLLY SPRINGS PLAN REVIEW      | 19,668                     | 9,018          | 10,000         | 15,044      | 15,874      | 12,000                             | 3,874                 | (2,000)               |
| 341951 - OTHER REVENUE                  | 5,525                      | 3,422          | 5,000          | 2,463       | 4,133       | 7,000                              | (2,867)               | (2,000)               |
| 342214 - SPECIAL SERVICES               | 16,813                     | 12,629         | 10,000         | 7,666       | 9,336       | 12,000                             | (2,664)               | (2,000)               |
| 342250 - FIRE INSPECTION FEE            | 96,248                     | 81,712         | 85,000         | 82,687      | 96,857      | 90,000                             | 6,857                 | (5,000)               |
| <b>TOTAL CHARGES FOR SVCS</b>           | 138,253                    | 106,781        | 110,000        | 107,861     | 126,200     | 121,000                            | 5,200                 | (11,000)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                       | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>INVSMT REVENUE</b>                 |                                   |                |                |             |             |                                    |                            |                       |
| 361000 - INTEREST REVENUES            | 927,698                           | 821,341        | 300,000        | 543,846     | 572,254     | 300,000                            | 272,254                    | 0                     |
| <b>TOTAL INVSMT REVENUE</b>           | 927,698                           | 821,341        | 300,000        | 543,846     | 572,254     | 300,000                            | 272,254                    | 0                     |
| <b>MISC REVENUE</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 381000 - RENTS AND ROYALTIES          | 2,400                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 383010 - MISCELLANEOUS REIMBURSEMENTS | 0                                 | 15,210         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL MISC REVENUE</b>             | 2,400                             | 15,210         | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>CONTRIBUTIONS</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| 371000 - CONTRIBUTIONS AND DONATIONS  | 7,000                             | 7,000          | 7,000          | 7,870       | 7,870       | 0                                  | 7,870                      | 7,000                 |
| <b>TOTAL CONTRIBUTIONS</b>            | 7,000                             | 7,000          | 7,000          | 7,870       | 7,870       | 0                                  | 7,870                      | 7,000                 |
| <b>SALE OF ASSETS</b>                 |                                   |                |                |             |             |                                    |                            |                       |
| 392100 - SALE OF ASSETS               | 23,306                            | 17,863         | 0              | 28,154      | 28,154      | 0                                  | 28,154                     | 0                     |
| <b>TOTAL SALE OF ASSETS</b>           | 23,306                            | 17,863         | 0              | 28,154      | 28,154      | 0                                  | 28,154                     | 0                     |
| <b>BOND/DEBT PROCEEDS</b>             |                                   |                |                |             |             |                                    |                            |                       |
| 393600 - INSURANCE RECOVERY           | 243,647                           | 115,253        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL BOND/DEBT PROCEEDS</b>       | 243,647                           | 115,253        | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>USE OF RESERVES</b>                |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES              | 0                                 | 0              | 799,880        | 0           | 0           | 0                                  | 0                          | 0                     |
| 389500 - SAVINGS OF RESERVES          | 0                                 | 0              | 0              | 0           | 0           | (1,570,918)                        | 1,570,918                  | 1,570,918             |
| <b>TOTAL USE OF RESERVES</b>          | 0                                 | 0              | 799,880        | 0           | 0           | (1,570,918)                        | 0                          | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>      | 49,284,327                        | 56,160,495     | 59,356,890     | 58,159,602  | 58,605,340  | 62,861,578                         | (4,256,238)                | (3,504,688)           |
| <u>EXPENDITURES</u>                   |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 26,726,770                 | 29,070,954     | 31,442,721     | 24,159,938  | 30,345,816  | 32,212,722                         | (1,866,906)           | (770,001)             |
| 511102 - SALARIES/ COURT SERVICE        | 182                        | 378            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511103 - WORKED HOLIDAY                 | 780,750                    | 863,123        | 833,270        | 805,817     | 1,012,137   | 883,558                            | 128,579               | (50,288)              |
| 511115 - PERFECT ATTENDANCE             | 109,336                    | 102,290        | 129,780        | 117,950     | 129,780     | 131,489                            | (1,709)               | (1,709)               |
| 511116 - SHORT TERM DISABILITY PAY      | 19,336                     | 10,084         | 0              | 7,128       | 8,953       | 10,004                             | (1,051)               | (10,004)              |
| 511117 - SPECIAL EVENTS                 | 38,913                     | 43,047         | 50,470         | 40,135      | 50,411      | 54,810                             | (4,399)               | (4,340)               |
| 511200 - PART TIME/TEMP EMPLOYEES       | 62,982                     | 54,761         | 174,786        | 40,696      | 51,115      | 126,875                            | (75,760)              | 47,911                |
| 511300 - OVERTIME                       | 1,678,756                  | 1,844,825      | 1,989,960      | 2,058,027   | 2,584,961   | 2,237,568                          | 347,393               | (247,608)             |
| TOTAL COMPENSATION                      | 29,417,026                 | 31,989,462     | 34,620,987     | 27,229,690  | 34,183,174  | 35,657,026                         | (1,473,852)           | (1,036,039)           |
| 512101 - GROUP INSURANCE - HEALTH       | 6,501,057                  | 7,741,573      | 6,233,898      | 6,386,921   | 8,022,219   | 8,097,968                          | (75,749)              | (1,864,070)           |
| 512102 - GROUP INSURANCE - LIFE         | 27,849                     | 28,176         | 32,363         | 25,331      | 31,816      | 30,320                             | 1,496                 | 2,043                 |
| 512103 - GROUP INSURANCE - DENTAL       | 121,810                    | 124,537        | 130,214        | 145,006     | 182,133     | 209,573                            | (27,440)              | (79,359)              |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 59,135                     | 63,860         | 67,153         | 44,492      | 55,883      | 55,476                             | 407                   | 11,677                |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 10,325                     | 10,842         | 11,260         | 8,902       | 11,181      | 11,708                             | (527)                 | (448)                 |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 3,299                      | 3,513          | 3,649          | 2,886       | 3,625       | 3,793                              | (168)                 | (144)                 |
| 512402 - RETIREMENT CONTRIBUTION/401A   | 25,675                     | 14,990         | 0              | 8,513       | 10,692      | 0                                  | 10,692                | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 4,948,184                  | 5,699,302      | 6,199,323      | 4,844,025   | 6,084,282   | 6,385,375                          | (301,093)             | (186,052)             |
| TOTAL BENEFITS                          | 11,697,334                 | 13,686,793     | 12,677,860     | 11,466,075  | 14,401,833  | 14,794,213                         | (392,380)             | (2,116,353)           |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 1,774,077                  | 1,927,491      | 2,207,169      | 1,633,841   | 2,052,167   | 2,270,106                          | (217,939)             | (62,937)              |
| 512300 - MEDICARE                       | 416,164                    | 451,270        | 516,191        | 382,558     | 480,507     | 530,913                            | (50,406)              | (14,722)              |
| TOTAL PAYROLL TAXES                     | 2,190,241                  | 2,378,761      | 2,723,360      | 2,016,399   | 2,532,675   | 2,801,019                          | (268,344)             | (77,659)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 43,304,600                 | 48,055,016     | 50,022,207     | 40,712,164  | 51,117,681  | 53,252,258                         | (2,134,577)           | (3,230,051)           |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 190,816                    | 224,941        | 273,675        | 305,559     | 407,412     | 76,625                             | 330,787               | 197,050               |
| 521214 - PROF SVCS - LEGAL              | 0                          | 0              | 7,000          | 38,507      | 51,343      | 18,000                             | 33,343                | (11,000)              |
| 521260 - PROFESSIONAL SERVICE-MEDICAL   | 198,912                    | 282,966        | 302,750        | 294,097     | 392,129     | 324,000                            | 68,129                | (21,250)              |
| 521300 - TECHNICAL                      | 85,821                     | 95,031         | 118,925        | 66,237      | 88,316      | 3,465                              | 84,851                | 115,460               |
| 522118 - DISPOSAL-SHREDDING             | 1,035                      | 810            | 2,000          | 900         | 1,200       | 1,500                              | (300)                 | 500                   |
| 522200 - REPAIRS AND MAINTENANCE        | 64,074                     | 100,842        | 178,200        | 94,216      | 125,621     | 133,200                            | (7,579)               | 45,000                |



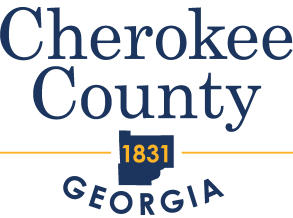
2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 78,047                     | 148,706        | 0              | 426         | 568         | 0                                  | 568                   | 0                     |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 209,853                    | 216,937        | 355,000        | 268,774     | 358,365     | 286,500                            | 71,865                | 68,500                |
| 522205 - BLDG REPAIRS/MAINT 3RD PARTY   | 17,397                     | 975            | 0              | 7,812       | 10,416      | 0                                  | 10,416                | 0                     |
| 522209 - BUILDING/GROUNDS PROP MGMT     | 236,299                    | 214,760        | 0              | 145,547     | 194,063     | 0                                  | 194,063               | 0                     |
| 522210 - AIR PACKS                      | 28,609                     | 49,605         | 28,600         | 44,236      | 58,982      | 40,000                             | 18,982                | (11,400)              |
| 522212 - BUILDING/GROUNDS               | 97,176                     | 239,219        | 563,900        | 115,594     | 154,126     | 579,000                            | (424,874)             | (15,100)              |
| 522213 - BREATHING AIR                  | 5,093                      | 13,654         | 17,600         | 24,512      | 32,683      | 15,000                             | 17,683                | 2,600                 |
| 522214 - FIRE EXTINGUISHERS             | 3,609                      | 8,470          | 5,000          | 9,858       | 13,144      | 5,000                              | 8,144                 | 0                     |
| 522215 - GENERATORS                     | 0                          | 5,094          | 5,000          | 865         | 1,153       | 5,000                              | (3,847)               | 0                     |
| 522216 - HYDRAULIC RESCUE               | 30,814                     | 23,580         | 22,000         | 25,808      | 34,410      | 25,000                             | 9,410                 | (3,000)               |
| 522217 - NON-FIRE EQUIPMENT             | 3,167                      | 9,332          | 4,000          | 49          | 65          | 4,000                              | (3,935)               | 0                     |
| 522219 - RADIOS                         | 4,232                      | 13,013         | 8,000          | 10,765      | 14,353      | 13,000                             | 1,353                 | (5,000)               |
| 522220 - SMALL FIRE TOOLS               | 66                         | 5,209          | 5,000          | 5,527       | 7,369       | 5,000                              | 2,369                 | 0                     |
| 522222 - PUBLIC CPR EXPENSE             | 5,938                      | 4,949          | 6,000          | 3,259       | 4,346       | 6,000                              | (1,654)               | 0                     |
| 522223 - BUNKER GEAR MAINTENANCE        | 12,022                     | 26,016         | 10,000         | 23,886      | 31,848      | 25,000                             | 6,848                 | (15,000)              |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 5,226                      | 5,570          | 6,000          | 9,480       | 12,640      | 8,000                              | 4,640                 | (2,000)               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 13,316                     | 13,754         | 12,750         | 9,133       | 12,177      | 14,100                             | (1,923)               | (1,350)               |
| 523110 - INSURANCE DEDUCTIBLES          | 89,056                     | 63,773         | 0              | 53,585      | 71,446      | 50,000                             | 21,446                | (50,000)              |
| 523201 - CELL PHONE                     | 123,238                    | 139,743        | 135,000        | 112,551     | 150,067     | 173,000                            | (22,933)              | (38,000)              |
| 523250 - POSTAGE                        | 4,079                      | 3,606          | 3,467          | 3,207       | 4,275       | 3,467                              | 808                   | 0                     |
| 523300 - ADVERTISING                    | 17,265                     | 10,006         | 18,750         | 11,925      | 15,900      | 17,250                             | (1,350)               | 1,500                 |
| 523400 - PRINTING AND BINDING           | 21,406                     | 19,831         | 23,550         | 12,035      | 16,047      | 27,050                             | (11,003)              | (3,500)               |
| 523500 - TRAVEL                         | 105,125                    | 127,955        | 154,806        | 119,466     | 159,288     | 102,963                            | 56,325                | 51,843                |
| 523600 - DUES AND FEES                  | 91,000                     | 157,593        | 210,100        | 134,187     | 178,915     | 200,915                            | (22,000)              | 9,185                 |
| 523700 - EDUCATION AND TRAINING         | 86,377                     | 147,902        | 171,755        | 162,842     | 217,123     | 138,360                            | 78,763                | 33,395                |
| 523800 - LICENSES                       | 6,726                      | 33,516         | 32,100         | 9,053       | 12,071      | 32,100                             | (20,029)              | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 15,847                     | 24,751         | 20,000         | 16,003      | 21,337      | 20,000                             | 1,337                 | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 248,048                    | 322,878        | 285,359        | 238,642     | 318,190     | 319,359                            | (1,169)               | (34,000)              |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI | 932                        | 718            | 1,100          | 0           | 0           | 1,100                              | (1,100)               | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 454,717     | 606,289     | 550,000                            | 56,289                | (550,000)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 531240 - BOTTLED GAS                   | 14,267                            | 23,148         | 22,650         | 20,578      | 27,437      | 23,150                             | 4,287                      | (500)                 |
| 531270 - GASOLINE                      | 433,714                           | 434,882        | 460,000        | 394,891     | 526,522     | 460,000                            | 66,522                     | 0                     |
| 531300 - FOOD                          | 26,653                            | 42,001         | 18,500         | 39,431      | 52,574      | 25,300                             | 27,274                     | (6,800)               |
| 531400 - BOOKS AND PERIODICALS         | 39,434                            | 70,304         | 59,330         | 43,615      | 58,153      | 55,280                             | 2,873                      | 4,050                 |
| 531600 - SMALL EQUIPMENT               | 158,983                           | 226,664        | 241,025        | 188,691     | 251,588     | 394,525                            | (142,937)                  | (153,500)             |
| 531610 - FIRE HOSE                     | 24,922                            | 87,498         | 30,000         | 44,195      | 58,927      | 51,000                             | 7,927                      | (21,000)              |
| 531611 - LAWN EQUIPMENT                | 4,052                             | 467            | 2,500          | 0           | 0           | 1,000                              | (1,000)                    | 1,500                 |
| 531612 - MOBILE RADIOS                 | 261                               | 360            | 24,000         | 0           | 0           | 0                                  | 0                          | 24,000                |
| 531616 - PROJECTS                      | 3,434                             | 8,862          | 7,000          | 158         | 211         | 7,000                              | (6,789)                    | 0                     |
| 531617 - SCBA                          | 86,667                            | 176,818        | 170,000        | 0           | 0           | 70,000                             | (70,000)                   | 100,000               |
| 531618 - SMALL TOOLS AND APPLIANCES    | 333                               | 8,136          | 0              | 2,254       | 3,006       | 0                                  | 3,006                      | 0                     |
| 531619 - FIRE LADDERS                  | 0                                 | 2,391          | 1,500          | 0           | 0           | 1,500                              | (1,500)                    | 0                     |
| 531620 - FURNITURE/FURNISHINGS         | 124,653                           | 124,932        | 130,500        | 74,129      | 98,839      | 127,500                            | (28,661)                   | 3,000                 |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT | 25,688                            | 4,381          | 55,000         | 400         | 533         | 55,000                             | (54,467)                   | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT  | 258,401                           | 236,878        | 257,800        | 103,935     | 138,580     | 183,000                            | (44,420)                   | 74,800                |
| 531670 - SOFTWARE                      | 0                                 | 0              | 0              | 11,917      | 15,889      | 466,080                            | (450,191)                  | (466,080)             |
| 531700 - OTHER SUPPLIES                | 71,076                            | 61,217         | 68,000         | 93,810      | 125,080     | 65,000                             | 60,080                     | 3,000                 |
| 531710 - BUNKER GEAR                   | 263,359                           | 626,469        | 651,300        | 337,504     | 450,005     | 672,000                            | (221,995)                  | (20,700)              |
| 531711 - EMS SUPPLIES                  | 53,821                            | 63,793         | 55,000         | 50,444      | 67,259      | 55,000                             | 12,259                     | 0                     |
| 531712 - UNIFORMS                      | 392,209                           | 429,232        | 380,000        | 390,599     | 520,799     | 400,000                            | 120,799                    | (20,000)              |
| TOTAL OPERATING COSTS (52S AND 53S)    | 4,082,547                         | 5,384,137      | 5,621,492      | 4,629,810   | 6,173,080   | 6,335,289                          | (162,209)                  | (713,797)             |
| CAPITAL (54S)                          |                                   |                |                |             |             |                                    |                            |                       |
| 541200 - SITE IMPROVEMENTS             | 0                                 | 0              | 0              | 9,320       | 12,427      | 0                                  | 12,427                     | 0                     |
| 542200 - VEHICLES                      | 70,141                            | 162,199        | 100,000        | 0           | 0           | 0                                  | 0                          | 100,000               |
| 542500 - OTHER EQUIPMENT               | 985,245                           | 263,660        | 420,000        | 360,546     | 480,729     | 408,500                            | 72,229                     | 11,500                |
| TOTAL CAPITAL (54S)                    | 1,055,386                         | 425,858        | 520,000        | 369,866     | 493,155     | 408,500                            | 84,655                     | 111,500               |
| NON-OPERATIONAL COSTS                  |                                   |                |                |             |             |                                    |                            |                       |
| 571002 - INTERGOVERNMENTAL-SW FEES     | 29                                | 29             | 0              | 29          | 29          | 0                                  | 29                         | 0                     |
| TOTAL NON-OPERATIONAL COSTS            | 29                                | 29             | 0              | 29          | 29          | 0                                  | 29                         | 0                     |
| TOTAL                                  | 48,442,562                        | 53,865,040     | 56,163,699     | 45,711,869  | 57,783,945  | 59,996,047                         | (2,212,102)                | (3,832,348)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

| YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
| 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 97,374                     | 87,560         | 97,163         | 83,521      | 97,163      | 97,930                             | (767)                 | (767)                 |
| 512701 - WORKERS COMP CLAIMS               | 217,504                    | 134,218        | 226,405        | 162,285     | 216,379     | 181,405                            | 34,974                | 45,000                |
| 522110 - DISPOSAL                          | 13,661                     | 13,655         | 15,123         | 11,432      | 15,242      | 15,123                             | 119                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 61,691                     | 62,131         | 60,845         | 50,704      | 67,605      | 66,431                             | 1,174                 | (5,586)               |
| 522140 - LAWN CARE                         | 96,353                     | 109,823        | 164,119        | 111,231     | 148,308     | 164,119                            | (15,811)              | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 1,387,189                  | 1,311,276      | 1,150,000      | 593,467     | 791,289     | 785,000                            | 6,289                 | 365,000               |
| 522218 - PEST CONTROL                      | 5,496                      | 11,753         | 9,618          | 6,212       | 8,283       | 9,618                              | (1,335)               | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 368,515                    | 421,058        | 489,140        | 495,666     | 495,666     | 509,161                            | (13,495)              | (20,021)              |
| 523200 - COMMUNICATIONS - ALLOCATED        | 186,819                    | 185,923        | 198,960        | 152,295     | 203,060     | 210,888                            | (7,828)               | (11,928)              |
| 531210 - WATER/SEWER                       | 81,267                     | 85,810         | 93,014         | 76,160      | 101,547     | 101,014                            | 533                   | (8,000)               |
| 531230 - ELECTRICITY                       | 360,165                    | 373,796        | 359,836        | 276,522     | 368,696     | 382,936                            | (14,240)              | (23,100)              |
| 531520 - NATURAL GAS                       | 69,680                     | 92,544         | 102,692        | 71,790      | 95,719      | 108,842                            | (13,123)              | (6,150)               |
| TOTAL ALLOCATED COSTS                      | 2,945,716                  | 2,889,549      | 2,966,915      | 2,091,285   | 2,608,959   | 2,632,467                          | (23,508)              | 334,448               |
| TOTAL NON DEPARTMENT MANAGED COSTS         | 2,945,716                  | 2,889,549      | 2,966,915      | 2,091,285   | 2,608,959   | 2,632,467                          | (23,508)              | 334,448               |
| TOTAL EXPENDITURES                         | 51,388,278                 | 56,754,588     | 59,130,614     | 47,803,154  | 60,392,904  | 62,628,514                         | (2,235,610)           | (3,497,900)           |
| <b><u>INTERFUND TRANSFERS</u></b>          |                            |                |                |             |             |                                    |                       |                       |
| <b>TRANSFERS FROM/TO</b>                   |                            |                |                |             |             |                                    |                       |                       |
| 611100 - TRANSFERS TO GENERAL FUND         | 211,236                    | 219,685        | 226,276        | 188,563     | 226,276     | 233,064                            | (6,788)               | (6,788)               |
| TOTAL TRANSFERS FROM/TO                    | 211,236                    | 219,685        | 226,276        | 188,563     | 226,276     | 233,064                            | (6,788)               | (6,788)               |
| TOTAL INTERFUND TRANSFERS                  | 211,236                    | 219,685        | 226,276        | 188,563     | 226,276     | 233,064                            | (6,788)               | (6,788)               |
| TOTAL FUND REDUCTIONS                      | 51,599,514                 | 56,974,273     | 59,356,890     | 47,991,717  | 60,619,180  | 62,861,578                         | (2,242,398)           | (3,504,688)           |

Fund Balance



| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| 9,804,933      | + | 58,605,340                  | - | 60,619,180               | = | 7,791,092                       | 7,791,092            | + | 64,432,496             | - | 62,861,578          | = | 9,362,010                    |

NOTES
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
FIRE DISTRICT FUND  
2027 HEADCOUNT**

|                            |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|----------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                            |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| FIRE ADMINISTRATION (3510) | ACCM - ACCREDITATION MANAGER          | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | COS - CHIEF OF STAFF                  | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | DCOF - DEPUTY CHIEF COMM RISK         | 3.00         | 0.00        | 0.00        | 3.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                            | DCSS - DPTY CHIEF OF SUPPORT SERVICES | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | DVCF - DIVISION CHIEF                 | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | EXA2 - EXECUTIVE ASSISTANT II         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | FHSO - FIRE HEALTH & SAFETY OFFICE    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | FIND - FINANCE MANAGER AGENCY         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | FRCF - FIRE CHIEF                     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | FREQ - FIRE EQUIPMENT SUPPLY          | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | HRAS - HR ASSISTANT                   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | HRMN - HR MANAGER NE                  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | HRSP - HR SPECIALIST                  | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | LET1 - LOGISTICS EQUIPMENT TECH 1     | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | LIAO - E911 LIAISON OFFICER           | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | LOGM - LOGISTICS MANAGER              | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | LWES - LOGIS WAREHOUSE & EQUIP SPEC 3 | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                            | PAOF - PUBLIC AFFAIRS OFFICER         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | PRRS - PUBLIC RELATIONS& RECRUITMENT  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | PT - PART-TIME                        | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | PTPS - PT PEER SUPPORT TEAM COORD     | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | SHRS - SENIOR HR SPECIALIST           | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | SPOF - SPECIAL PROJECTS               | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                            | WRHS - WAREHOUSE SPECIALIST - FIRE    | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                            | <b>Total</b>                          | <b>21.00</b> | <b>1.00</b> | <b>0.00</b> | <b>22.00</b> | <b>20.00</b> | <b>1.00</b> | <b>0.00</b> | <b>21.00</b> | <b>21.00</b> | <b>1.00</b> | <b>0.00</b> | <b>22.00</b> | <b>21.00</b> | <b>0.00</b> | <b>0.00</b> | <b>21.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
FIRE DISTRICT FUND  
2027 HEADCOUNT**

|                                |                                       | 2024 Budget   |              |             |               | 2025 Budget   |             |             |               | 2026 Budget   |             |             |               | 2027 Budget   |             |             |               |
|--------------------------------|---------------------------------------|---------------|--------------|-------------|---------------|---------------|-------------|-------------|---------------|---------------|-------------|-------------|---------------|---------------|-------------|-------------|---------------|
|                                |                                       | FT            | PT           | SPT         | Total         | FT            | PT          | SPT         | Total         | FT            | PT          | SPT         | Total         | FT            | PT          | SPT         | Total         |
| FIRE MARSHAL (3515)            | ADM2 - ADMINISTRATIVE ASSISTANT II    | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                | CLK - CLERK                           | 1.00          | 0.00         | 0.00        | 1.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                | DVCF - DIVISION CHIEF                 | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                | INS2 - FIRE INSPECTOR II              | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          |
|                                | INS3 - FIRE INSPECTOR III             | 3.00          | 0.00         | 0.00        | 3.00          | 2.00          | 0.00        | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          |
|                                | INSP - FIRE INSPECTOR                 | 2.00          | 0.00         | 0.00        | 2.00          | 3.00          | 0.00        | 0.00        | 3.00          | 3.00          | 0.00        | 0.00        | 3.00          | 3.00          | 0.00        | 0.00        | 3.00          |
|                                | PLEX - PLANS EXAMINER - FIRE          | 1.00          | 0.00         | 0.00        | 1.00          | 2.00          | 0.00        | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                | <b>Total</b>                          | <b>10.00</b>  | <b>0.00</b>  | <b>0.00</b> | <b>10.00</b>  | <b>11.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>11.00</b>  | <b>11.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>11.00</b>  | <b>10.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>10.00</b>  |
| FIRE OPERATIONS (3520)         | BATC - BATTALION CHIEF                | 9.00          | 0.00         | 0.00        | 9.00          | 9.00          | 0.00        | 0.00        | 9.00          | 11.00         | 0.00        | 0.00        | 11.00         | 11.00         | 0.00        | 0.00        | 11.00         |
|                                | CAPF - CAPTAIN EMT                    | 12.00         | 0.00         | 0.00        | 12.00         | 5.00          | 0.00        | 0.00        | 5.00          | 6.00          | 0.00        | 0.00        | 6.00          | 7.00          | 0.00        | 0.00        | 7.00          |
|                                | CPAR - CAPTAIN FIRE PARAMEDIC         | 9.00          | 0.00         | 0.00        | 9.00          | 17.00         | 0.00        | 0.00        | 17.00         | 17.00         | 0.00        | 0.00        | 17.00         | 16.00         | 0.00        | 0.00        | 16.00         |
|                                | DVCF - DIVISION CHIEF                 | 3.00          | 0.00         | 0.00        | 3.00          | 3.00          | 0.00        | 0.00        | 3.00          | 3.00          | 0.00        | 0.00        | 3.00          | 3.00          | 0.00        | 0.00        | 3.00          |
|                                | FAOP - FIRE APPARATUS OPERATOR EMT    | 58.00         | 0.00         | 0.00        | 58.00         | 68.00         | 0.00        | 0.00        | 68.00         | 72.00         | 0.00        | 0.00        | 72.00         | 74.00         | 0.00        | 0.00        | 74.00         |
|                                | FAPA - FIRE APPARATUS OPER PARAMEDIC  | 37.00         | 0.00         | 0.00        | 37.00         | 39.00         | 0.00        | 0.00        | 39.00         | 35.00         | 0.00        | 0.00        | 35.00         | 30.00         | 0.00        | 0.00        | 30.00         |
|                                | FF - FIREFIGHTER /EMT                 | 55.00         | 0.00         | 0.00        | 55.00         | 43.00         | 0.00        | 0.00        | 43.00         | 54.00         | 0.00        | 0.00        | 54.00         | 79.00         | 0.00        | 0.00        | 79.00         |
|                                | FFEL - FIREFIGHTER ENTRY LEVEL        | 37.00         | 0.00         | 0.00        | 37.00         | 47.00         | 0.00        | 0.00        | 47.00         | 32.00         | 0.00        | 0.00        | 32.00         | 25.00         | 0.00        | 0.00        | 25.00         |
|                                | FFPA - FIREFIGHTER PARAMEDIC          | 2.00          | 0.00         | 0.00        | 2.00          | 5.00          | 0.00        | 0.00        | 5.00          | 4.00          | 0.00        | 0.00        | 4.00          | 3.00          | 0.00        | 0.00        | 3.00          |
|                                | LPAR - LIEUTENANT PARAMEDIC           | 27.00         | 0.00         | 0.00        | 27.00         | 30.00         | 0.00        | 0.00        | 30.00         | 31.00         | 0.00        | 0.00        | 31.00         | 32.00         | 0.00        | 0.00        | 32.00         |
|                                | LTFE - LIEUTENANT EMT                 | 16.00         | 0.00         | 0.00        | 16.00         | 15.00         | 0.00        | 0.00        | 15.00         | 14.00         | 0.00        | 0.00        | 14.00         | 11.00         | 0.00        | 0.00        | 11.00         |
|                                | PMO - PARAMENDIC ONLY EMPLOYEE        | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                | PTFF - PT FF                          | 0.00          | 11.00        | 0.00        | 11.00         | 0.00          | 9.00        | 0.00        | 9.00          | 0.00          | 7.00        | 0.00        | 7.00          | 0.00          | 7.00        | 0.00        | 7.00          |
|                                | SGTF - SERGEANT EMT                   | 28.00         | 0.00         | 0.00        | 28.00         | 29.00         | 0.00        | 0.00        | 29.00         | 29.00         | 0.00        | 0.00        | 29.00         | 32.00         | 0.00        | 0.00        | 32.00         |
|                                | SPAR - SERGEANT PARAMEDIC             | 40.00         | 0.00         | 0.00        | 40.00         | 36.00         | 0.00        | 0.00        | 36.00         | 36.00         | 0.00        | 0.00        | 36.00         | 35.00         | 0.00        | 0.00        | 35.00         |
|                                | <b>Total</b>                          | <b>333.00</b> | <b>11.00</b> | <b>0.00</b> | <b>344.00</b> | <b>347.00</b> | <b>9.00</b> | <b>0.00</b> | <b>356.00</b> | <b>345.00</b> | <b>7.00</b> | <b>0.00</b> | <b>352.00</b> | <b>358.00</b> | <b>7.00</b> | <b>0.00</b> | <b>365.00</b> |
| FIRE SPECIAL OPERATIONS (3523) | DVCF - DIVISION CHIEF                 | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                | <b>Total</b>                          | <b>1.00</b>   | <b>0.00</b>  | <b>0.00</b> | <b>1.00</b>   | <b>1.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>1.00</b>   | <b>1.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>1.00</b>   | <b>1.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>1.00</b>   |
| FIRE PREVENTION (3530)         | FLSA - FIRE&LIFE SAFETY EDUC PROG MGR | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                | FSE1 - FIRE SAFETY EDUCATOR           | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          | 3.00          | 0.00        | 0.00        | 3.00          | 4.00          | 0.00        | 0.00        | 4.00          |
|                                | SFRE - SR FIRE SAFETY EDUCATOR        | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                | <b>Total</b>                          | <b>3.00</b>   | <b>0.00</b>  | <b>0.00</b> | <b>3.00</b>   | <b>3.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>3.00</b>   | <b>4.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>   | <b>5.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>5.00</b>   |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
FIRE DISTRICT FUND  
2027 HEADCOUNT**

|                                    |                                       | 2024 Budget   |              |             |               | 2025 Budget   |              |             |               | 2026 Budget   |             |             |               | 2027 Budget   |             |             |               |
|------------------------------------|---------------------------------------|---------------|--------------|-------------|---------------|---------------|--------------|-------------|---------------|---------------|-------------|-------------|---------------|---------------|-------------|-------------|---------------|
|                                    |                                       | FT            | PT           | SPT         | Total         | FT            | PT           | SPT         | Total         | FT            | PT          | SPT         | Total         | FT            | PT          | SPT         | Total         |
| FIRE INFORMATION TECHNOLOGY (3535) | INSM - INFORMATION SYSTEM MANAGER     | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | SSS1 - SYSTEMS SUPPORT SPECIALIST I   | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00        | 0.00        | 2.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | SSS2 - SYSTEMS SUPPORT SPECIALIST II  | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 2.00          | 0.00        | 0.00        | 2.00          |
|                                    | <b>Total</b>                          | <b>4.00</b>   | <b>0.00</b>  | <b>0.00</b> | <b>4.00</b>   | <b>4.00</b>   | <b>0.00</b>  | <b>0.00</b> | <b>4.00</b>   | <b>4.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>   | <b>4.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>4.00</b>   |
| FIRE TRAINING (3540)               | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | DVCF - DIVISION CHIEF                 | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | FHSO - FIRE HEALTH & SAFETY OFFICE    | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | FTCV - FIRE TRAINING COORD VOLUT OPER | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | PTPS - PT PEER SUPPORT TEAM COORD     | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          | 1.00        | 0.00        | 1.00          |
|                                    | PTTO - PT TRAINING OFFICER            | 0.00          | 1.00         | 0.00        | 1.00          | 0.00          | 1.00         | 0.00        | 1.00          | 0.00          | 1.00        | 0.00        | 1.00          | 0.00          | 1.00        | 0.00        | 1.00          |
|                                    | TROF - TRAINING OFFICER               | 3.00          | 0.00         | 0.00        | 3.00          | 4.00          | 0.00         | 0.00        | 4.00          | 3.00          | 0.00        | 0.00        | 3.00          | 3.00          | 0.00        | 0.00        | 3.00          |
|                                    | <b>Total</b>                          | <b>6.00</b>   | <b>1.00</b>  | <b>0.00</b> | <b>7.00</b>   | <b>7.00</b>   | <b>1.00</b>  | <b>0.00</b> | <b>8.00</b>   | <b>6.00</b>   | <b>1.00</b> | <b>0.00</b> | <b>7.00</b>   | <b>7.00</b>   | <b>2.00</b> | <b>0.00</b> | <b>9.00</b>   |
| FIRE INTELLIGENCE (3550)           | ACCM - ACCREDITATION MANAGER          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | ASAF - APP SUPPORT ANALYST 1 FIRE     | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | DVCF - DIVISION CHIEF                 | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | FIN2 - FIRE INVESTIGATOR 2            | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | FIN3 - FIRE INVESTIGATOR 3            | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00         | 0.00        | 0.00          | 0.00          | 0.00        | 0.00        | 0.00          | 1.00          | 0.00        | 0.00        | 1.00          |
|                                    | FIND - FINANCE MANAGER AGENCY         | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00         | 0.00        | 1.00          | 1.00          | 0.00        | 0.00        | 1.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                    | FINV - FIRE INVESTIGATOR              | 2.00          | 0.00         | 0.00        | 2.00          | 2.00          | 0.00         | 0.00        | 2.00          | 1.00          | 0.00        | 0.00        | 1.00          | 0.00          | 0.00        | 0.00        | 0.00          |
|                                    | <b>Total</b>                          | <b>5.00</b>   | <b>0.00</b>  | <b>0.00</b> | <b>5.00</b>   | <b>5.00</b>   | <b>0.00</b>  | <b>0.00</b> | <b>5.00</b>   | <b>5.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>5.00</b>   | <b>5.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>5.00</b>   |
| <b>Total</b>                       |                                       | <b>383.00</b> | <b>13.00</b> | <b>0.00</b> | <b>396.00</b> | <b>398.00</b> | <b>11.00</b> | <b>0.00</b> | <b>409.00</b> | <b>397.00</b> | <b>9.00</b> | <b>0.00</b> | <b>406.00</b> | <b>411.00</b> | <b>9.00</b> | <b>0.00</b> | <b>420.00</b> |



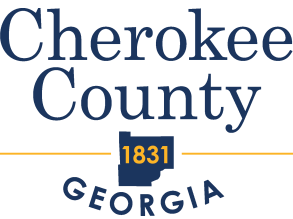
2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3510 - FIRE ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>FIRE DISTRICT FUND (270)</b>            |                            |                |                |             |             |                                    |                       |                       |
| <b>FIRE ADMINISTRATION</b>                 |                            |                |                |             |             |                                    |                       |                       |
| <b>EXPENDITURES</b>                        |                            |                |                |             |             |                                    |                       |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES                 | 1,918,672                  | 2,123,783      | 2,020,786      | 1,835,419   | 2,305,357   | 2,189,381                          | 115,976               | (168,595)             |
| 511103 - WORKED HOLIDAY                    | 3,857                      | 4,250          | 3,090          | 2,704       | 3,396       | 4,568                              | (1,172)               | (1,478)               |
| 511115 - PERFECT ATTENDANCE                | 16,837                     | 18,633         | 20,600         | 19,721      | 20,600      | 22,330                             | (1,730)               | (1,730)               |
| 511117 - SPECIAL EVENTS                    | 358                        | 2,912          | 1,030          | 347         | 435         | 3,045                              | (2,610)               | (2,015)               |
| 511200 - PART TIME/TEMP EMPLOYEES          | 12,398                     | 14,137         | 0              | 5,158       | 6,478       | 0                                  | 6,478                 | 0                     |
| 511300 - OVERTIME                          | 48,059                     | 51,222         | 51,500         | 43,700      | 54,889      | 55,825                             | (936)                 | (4,325)               |
| <b>TOTAL COMPENSATION</b>                  | 2,000,180                  | 2,214,938      | 2,097,006      | 1,907,048   | 2,391,156   | 2,275,149                          | 116,007               | (178,143)             |
| 512101 - GROUP INSURANCE - HEALTH          | 397,251                    | 455,498        | 340,081        | 360,715     | 453,072     | 448,441                            | 4,631                 | (108,360)             |
| 512102 - GROUP INSURANCE - LIFE            | 1,905                      | 1,938          | 2,086          | 1,698       | 2,133       | 2,041                              | 92                    | 45                    |
| 512103 - GROUP INSURANCE - DENTAL          | 7,552                      | 7,533          | 7,071          | 8,239       | 10,349      | 11,865                             | (1,516)               | (4,794)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 3,767                      | 4,059          | 3,933          | 2,495       | 3,133       | 2,926                              | 207                   | 1,007                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 543                        | 570            | 562            | 444         | 557         | 590                                | (33)                  | (28)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 176                        | 185            | 182            | 144         | 181         | 191                                | (10)                  | (9)                   |
| 512403 - DEFINED BENEFIT PLAN              | 329,550                    | 384,602        | 366,976        | 326,336     | 409,890     | 396,384                            | 13,506                | (29,408)              |
| <b>TOTAL BENEFITS</b>                      | 740,744                    | 854,384        | 720,891        | 700,070     | 879,315     | 862,438                            | 16,877                | (141,547)             |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 115,116                    | 127,619        | 130,015        | 110,285     | 138,523     | 140,424                            | (1,901)               | (10,409)              |
| 512300 - MEDICARE                          | 27,350                     | 30,333         | 30,406         | 26,242      | 32,961      | 32,841                             | 120                   | (2,435)               |
| <b>TOTAL PAYROLL TAXES</b>                 | 142,466                    | 157,952        | 160,421        | 136,527     | 171,484     | 173,265                            | (1,781)               | (12,844)              |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 2,883,391                  | 3,227,274      | 2,978,318      | 2,743,645   | 3,441,955   | 3,310,852                          | 131,103               | (332,534)             |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES             | 10,820                     | 25,765         | 38,000         | 20,230      | 26,973      | 36,500                             | (9,527)               | 1,500                 |
| 521214 - PROF SVCS - LEGAL                 | 0                          | 0              | 7,000          | 38,507      | 51,343      | 18,000                             | 33,343                | (11,000)              |
| 522118 - DISPOSAL-SHREDDING                | 720                        | 540            | 1,000          | 675         | 900         | 1,000                              | (100)                 | 0                     |
| 522200 - REPAIRS AND MAINTENANCE           | 50,057                     | 54,564         | 167,000        | 75,011      | 100,015     | 118,500                            | (18,485)              | 48,500                |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM    | 0                          | 17,693         | 0              | 426         | 568         | 0                                  | 568                   | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3510 - FIRE ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 209,853                    | 216,937        | 355,000        | 268,774     | 358,365     | 286,500                            | 71,865                | 68,500                |
| 522209 - BUILDING/GROUNDS PROP MGMT     | 3,025                      | 6,283          | 0              | 4,741       | 6,321       | 0                                  | 6,321                 | 0                     |
| 522210 - AIR PACKS                      | 28,370                     | 47,376         | 28,600         | 44,236      | 58,982      | 40,000                             | 18,982                | (11,400)              |
| 522212 - BUILDING/GROUNDS               | 3,335                      | 12,797         | 25,000         | 7,478       | 9,971       | 25,000                             | (15,029)              | 0                     |
| 522213 - BREATHING AIR                  | 5,093                      | 13,304         | 17,600         | 24,512      | 32,683      | 15,000                             | 17,683                | 2,600                 |
| 522215 - GENERATORS                     | 0                          | 3,230          | 5,000          | 865         | 1,153       | 5,000                              | (3,847)               | 0                     |
| 522217 - NON-FIRE EQUIPMENT             | 3,167                      | 8,963          | 4,000          | 49          | 65          | 4,000                              | (3,935)               | 0                     |
| 522219 - RADIOS                         | 4,232                      | 13,013         | 8,000          | 10,765      | 14,353      | 13,000                             | 1,353                 | (5,000)               |
| 522220 - SMALL FIRE TOOLS               | 43                         | 5,209          | 5,000          | 5,527       | 7,369       | 5,000                              | 2,369                 | 0                     |
| 522223 - BUNKER GEAR MAINTENANCE        | 12,022                     | 26,016         | 10,000         | 21,766      | 29,021      | 25,000                             | 4,021                 | (15,000)              |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 5,226                      | 5,570          | 6,000          | 9,480       | 12,640      | 8,000                              | 4,640                 | (2,000)               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 8,461                      | 6,349          | 8,500          | 4,773       | 6,364       | 8,500                              | (2,136)               | 0                     |
| 523250 - POSTAGE                        | 2,557                      | 3,058          | 2,250          | 2,532       | 3,376       | 2,250                              | 1,126                 | 0                     |
| 523300 - ADVERTISING                    | 14,774                     | 10,006         | 13,750         | 11,925      | 15,900      | 13,750                             | 2,150                 | 0                     |
| 523400 - PRINTING AND BINDING           | 4,316                      | 5,238          | 4,000          | 3,018       | 4,024       | 5,000                              | (976)                 | (1,000)               |
| 523500 - TRAVEL                         | 3,895                      | 989            | 0              | 15          | 21          | 0                                  | 21                    | 0                     |
| 523600 - DUES AND FEES                  | 18,161                     | 86,919         | 95,000         | 69,651      | 92,867      | 98,740                             | (5,873)               | (3,740)               |
| 523700 - EDUCATION AND TRAINING         | 215                        | 14,852         | 25,000         | 17,104      | 22,805      | 20,000                             | 2,805                 | 5,000                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 56,954                     | 67,741         | 40,000         | 52,951      | 70,601      | 45,000                             | 25,601                | (5,000)               |
| 531240 - BOTTLED GAS                    | 257                        | 60             | 150            | 120         | 160         | 150                                | 10                    | 0                     |
| 531270 - GASOLINE                       | 433,559                    | 434,882        | 460,000        | 394,860     | 526,480     | 460,000                            | 66,480                | 0                     |
| 531300 - FOOD                           | 18,679                     | 34,617         | 14,200         | 34,725      | 46,300      | 20,000                             | 26,300                | (5,800)               |
| 531400 - BOOKS AND PERIODICALS          | 629                        | 974            | 980            | 605         | 807         | 980                                | (173)                 | 0                     |
| 531600 - SMALL EQUIPMENT                | 8,058                      | 6,279          | 0              | 1,035       | 1,380       | 0                                  | 1,380                 | 0                     |
| 531612 - MOBILE RADIOS                  | 261                        | 360            | 24,000         | 0           | 0           | 0                                  | 0                     | 24,000                |
| 531620 - FURNITURE/FURNISHINGS          | 22,578                     | 9,822          | 10,000         | 12,209      | 16,278      | 10,000                             | 6,278                 | 0                     |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT  | 25,388                     | 4,381          | 55,000         | 400         | 533         | 55,000                             | (54,467)              | 0                     |
| 531700 - OTHER SUPPLIES                 | 36,767                     | 22,244         | 18,000         | 43,647      | 58,196      | 30,000                             | 28,196                | (12,000)              |
| 531712 - UNIFORMS                       | 382,940                    | 419,131        | 380,000        | 388,245     | 517,660     | 400,000                            | 117,660               | (20,000)              |
| TOTAL OPERATING COSTS (52S AND 53S)     | 1,374,413                  | 1,585,162      | 1,828,030      | 1,570,856   | 2,094,475   | 1,769,870                          | 324,605               | 58,160                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3510 - FIRE ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| CAPITAL (54S)              |                                   |                |                |             |             |                                    |                            |                       |
| 541200 - SITE IMPROVEMENTS | 0                                 | 0              | 0              | 9,320       | 12,427      | 0                                  | 12,427                     | 0                     |
| 542500 - OTHER EQUIPMENT   | 809,187                           | 154,915        | 20,000         | 23,437      | 31,250      | 0                                  | 31,250                     | 20,000                |
| TOTAL CAPITAL (54S)        | 809,187                           | 154,915        | 20,000         | 32,757      | 43,676      | 0                                  | 43,676                     | 20,000                |
| TOTAL                      | 5,066,991                         | 4,967,351      | 4,826,348      | 4,347,259   | 5,580,106   | 5,080,722                          | 499,384                    | (254,374)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3510 - FIRE ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 5,130                             | 4,622          | 4,932          | 4,402       | 4,932       | 5,246                              | (314)                      | (314)                 |
| 512701 - WORKERS COMP CLAIMS               | 17,490                            | 52,303         | 0              | 14,053      | 18,737      | 85,000                             | (66,263)                   | (85,000)              |
| 522110 - DISPOSAL                          | 873                               | 873            | 900            | 728         | 970         | 900                                | 70                         | 0                     |
| 522130 - CUSTODIAL SERVICES                | 11,562                            | 11,644         | 12,081         | 10,068      | 13,423      | 13,191                             | 232                        | (1,110)               |
| 522140 - LAWN CARE                         | 1,956                             | 2,910          | 8,066          | 5,756       | 7,675       | 8,066                              | (391)                      | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 3,913                             | 44,470         | 0              | 10,107      | 13,475      | 0                                  | 13,475                     | 0                     |
| 522218 - PEST CONTROL                      | 199                               | 469            | 375            | 250         | 333         | 375                                | (42)                       | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 36,160                            | 36,734         | 48,482         | 41,764      | 48,482      | 54,951                             | (6,469)                    | (6,469)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 42,509                            | 42,270         | 42,360         | 33,894      | 45,192      | 42,912                             | 2,280                      | (552)                 |
| 531210 - WATER/SEWER                       | 11,370                            | 12,013         | 13,874         | 10,212      | 13,615      | 14,674                             | (1,059)                    | (800)                 |
| 531230 - ELECTRICITY                       | 29,906                            | 34,189         | 36,967         | 20,592      | 27,456      | 36,967                             | (9,511)                    | 0                     |
| 531520 - NATURAL GAS                       | 2,792                             | 3,843          | 5,595          | 2,356       | 3,142       | 5,595                              | (2,453)                    | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 163,861                           | 246,340        | 173,632        | 154,181     | 197,434     | 267,877                            | (70,443)                   | (94,245)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 163,861                           | 246,340        | 173,632        | 154,181     | 197,434     | 267,877                            | (70,443)                   | (94,245)              |
| <b>TOTAL EXPENDITURES</b>                  | 5,230,852                         | 5,213,692      | 4,999,980      | 4,501,440   | 5,777,540   | 5,348,599                          | 428,941                    | (348,619)             |
| <b><u>INTERFUND TRANSFERS</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>TRANSFERS FROM/TO</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 611100 - TRANSFERS TO GENERAL FUND         | 211,236                           | 219,685        | 226,276        | 188,563     | 226,276     | 233,064                            | (6,788)                    | (6,788)               |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 211,236                           | 219,685        | 226,276        | 188,563     | 226,276     | 233,064                            | (6,788)                    | (6,788)               |
| <b>TOTAL INTERFUND TRANSFERS</b>           | 211,236                           | 219,685        | 226,276        | 188,563     | 226,276     | 233,064                            | (6,788)                    | (6,788)               |
| <b>TOTAL FUND REDUCTIONS</b>               | 5,442,088                         | 5,433,377      | 5,226,256      | 4,690,003   | 6,003,816   | 5,581,663                          | 422,153                    | (355,407)             |



NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3515 - FIRE MARSHAL  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|----------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD    | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>FIRE DISTRICT FUND (270)</b>            |                                   |                  |                  |                |                  |                                    |                            |                       |
| <b>FIRE MARSHAL</b>                        |                                   |                  |                  |                |                  |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                  |                  |                |                  |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                  |                  |                |                  |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 692,638                           | 744,531          | 758,302          | 593,995        | 746,080          | 786,475                            | (40,395)                   | (28,173)              |
| 511103 - WORKED HOLIDAY                    | 0                                 | 0                | 1,030            | 183            | 230              | 1,015                              | (785)                      | 15                    |
| 511115 - PERFECT ATTENDANCE                | 1,327                             | 2,892            | 3,605            | 3,020          | 3,605            | 3,553                              | 52                         | 52                    |
| 511116 - SHORT TERM DISABILITY PAY         | 0                                 | 1,028            | 0                | 0              | 0                | 0                                  | 0                          | 0                     |
| 511117 - SPECIAL EVENTS                    | 220                               | 4,557            | 2,060            | 3,886          | 4,881            | 6,090                              | (1,209)                    | (4,030)               |
| 511300 - OVERTIME                          | 695                               | 182              | 5,150            | 474            | 595              | 2,030                              | (1,435)                    | 3,120                 |
| <b>TOTAL COMPENSATION</b>                  | <b>694,880</b>                    | <b>753,190</b>   | <b>770,147</b>   | <b>601,556</b> | <b>755,390</b>   | <b>799,163</b>                     | <b>(43,773)</b>            | <b>(29,016)</b>       |
| 512101 - GROUP INSURANCE - HEALTH          | 130,376                           | 167,542          | 127,146          | 143,720        | 180,518          | 175,486                            | 5,032                      | (48,340)              |
| 512102 - GROUP INSURANCE - LIFE            | 697                               | 677              | 793              | 617            | 775              | 721                                | 54                         | 72                    |
| 512103 - GROUP INSURANCE - DENTAL          | 2,549                             | 2,689            | 2,692            | 3,523          | 4,425            | 4,754                              | (329)                      | (2,062)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 1,523                             | 1,577            | 1,655            | 1,121          | 1,408            | 1,330                              | 78                         | 325                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 273                               | 274              | 281              | 224            | 281              | 281                                | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 89                                | 89               | 91               | 73             | 91               | 91                                 | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 115,331                           | 131,813          | 134,776          | 105,273        | 132,227          | 139,854                            | (7,627)                    | (5,078)               |
| <b>TOTAL BENEFITS</b>                      | <b>250,838</b>                    | <b>304,660</b>   | <b>267,434</b>   | <b>254,550</b> | <b>319,724</b>   | <b>322,517</b>                     | <b>(2,793)</b>             | <b>(55,083)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 41,026                            | 44,550           | 47,749           | 35,139         | 44,136           | 49,548                             | (5,412)                    | (1,799)               |
| 512300 - MEDICARE                          | 9,595                             | 10,419           | 11,167           | 8,218          | 10,322           | 11,588                             | (1,266)                    | (421)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>50,621</b>                     | <b>54,969</b>    | <b>58,916</b>    | <b>43,357</b>  | <b>54,458</b>    | <b>61,136</b>                      | <b>(6,678)</b>             | <b>(2,220)</b>        |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>996,339</b>                    | <b>1,112,820</b> | <b>1,096,497</b> | <b>899,463</b> | <b>1,129,572</b> | <b>1,182,816</b>                   | <b>(53,244)</b>            | <b>(86,319)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3515 - FIRE MARSHAL  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|----------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD    | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                  |                  |                |                  |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 70                                | 1,665            | 2,000            | 0              | 0                | 2,000                              | (2,000)                    | 0                     |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0                | 700              | 0              | 0                | 700                                | (700)                      | 0                     |
| 522220 - SMALL FIRE TOOLS                  | 23                                | 0                | 0                | 0              | 0                | 0                                  | 0                          | 0                     |
| 523250 - POSTAGE                           | 0                                 | 0                | 50               | 0              | 0                | 50                                 | (50)                       | 0                     |
| 523400 - PRINTING AND BINDING              | 1,202                             | 4,345            | 5,600            | 2,977          | 3,969            | 6,600                              | (2,631)                    | (1,000)               |
| 523500 - TRAVEL                            | 5,823                             | 5,497            | 18,126           | 8,081          | 10,775           | 11,163                             | (388)                      | 6,963                 |
| 523600 - DUES AND FEES                     | 1,126                             | 1,097            | 2,625            | 301            | 401              | 2,625                              | (2,224)                    | 0                     |
| 523700 - EDUCATION AND TRAINING            | 2,320                             | 1,369            | 5,325            | 7,495          | 9,993            | 4,700                              | 5,293                      | 625                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 801                               | 1,927            | 4,000            | 253            | 337              | 4,000                              | (3,663)                    | 0                     |
| 531300 - FOOD                              | 322                               | 598              | 1,300            | 451            | 601              | 1,300                              | (699)                      | 0                     |
| 531400 - BOOKS AND PERIODICALS             | 2,408                             | 3,847            | 4,900            | 1,124          | 1,498            | 4,900                              | (3,402)                    | 0                     |
| 531600 - SMALL EQUIPMENT                   | 650                               | 2,076            | 4,700            | 904            | 1,205            | 4,700                              | (3,495)                    | 0                     |
| 531620 - FURNITURE/FURNISHINGS             | 0                                 | 5,497            | 5,000            | 0              | 0                | 2,000                              | (2,000)                    | 3,000                 |
| 531712 - UNIFORMS                          | 2,098                             | 1,341            | 0                | 1,130          | 1,507            | 0                                  | 1,507                      | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>16,843</b>                     | <b>29,258</b>    | <b>54,326</b>    | <b>22,715</b>  | <b>30,286</b>    | <b>44,738</b>                      | <b>(14,452)</b>            | <b>9,588</b>          |
| <b>CAPITAL (54S)</b>                       |                                   |                  |                  |                |                  |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                   | 11,682                            | 0                | 0                | 0              | 0                | 0                                  | 0                          | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | <b>11,682</b>                     | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>                           | <b>0</b>                   | <b>0</b>              |
| <b>TOTAL</b>                               | <b>1,024,864</b>                  | <b>1,142,077</b> | <b>1,150,823</b> | <b>922,177</b> | <b>1,159,858</b> | <b>1,227,554</b>                   | <b>(67,696)</b>            | <b>(76,731)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3515 - FIRE MARSHAL  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,104                      | 1,910          | 2,713          | 1,808       | 2,713       | 2,748                              | (35)                  | (35)                  |
| 512701 - WORKERS COMP CLAIMS               | 0                          | 999            | 0              | 2           | 2           | 0                                  | 2                     | 0                     |
| 522110 - DISPOSAL                          | 130                        | 130            | 131            | 108         | 144         | 131                                | 13                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 7,023                      | 7,073          | 7,066          | 5,888       | 7,851       | 7,714                              | 137                   | (648)                 |
| 522140 - LAWN CARE                         | 684                        | 767            | 778            | 461         | 615         | 778                                | (163)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 877                        | 4,465          | 0              | 233         | 310         | 0                                  | 310                   | 0                     |
| 522218 - PEST CONTROL                      | 18                         | 49             | 39             | 26          | 35          | 39                                 | (4)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 8,447                      | 9,769          | 13,797         | 11,094      | 13,797      | 16,441                             | (2,644)               | (2,644)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 3,290                      | 3,387          | 3,060          | 2,700       | 3,600       | 3,853                              | (253)                 | (793)                 |
| 531210 - WATER/SEWER                       | 1,127                      | 633            | 1,107          | 586         | 782         | 1,107                              | (325)                 | 0                     |
| 531230 - ELECTRICITY                       | 7,604                      | 7,216          | 6,724          | 5,004       | 6,672       | 6,724                              | (52)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 31,304                     | 36,399         | 35,415         | 27,910      | 36,521      | 39,535                             | (3,014)               | (4,120)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 31,304                     | 36,399         | 35,415         | 27,910      | 36,521      | 39,535                             | (3,014)               | (4,120)               |
| <b>TOTAL EXPENDITURES</b>                  | 1,056,168                  | 1,178,476      | 1,186,238      | 950,088     | 1,196,379   | 1,267,089                          | (70,710)              | (80,851)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,056,168                  | 1,178,476      | 1,186,238      | 950,088     | 1,196,379   | 1,267,089                          | (70,710)              | (80,851)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



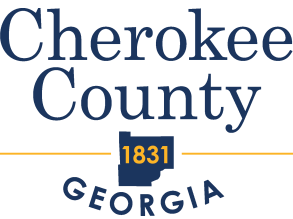
2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3520 - FIRE OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| FIRE DISTRICT FUND (270)                |                            |                |                |             |             |                                    |                       |                       |
| FIRE OPERATIONS                         |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 22,528,430                 | 24,355,045     | 26,808,250     | 20,199,593  | 25,371,469  | 27,230,489                         | (1,859,020)           | (422,239)             |
| 511102 - SALARIES/ COURT SERVICE        | 182                        | 378            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511103 - WORKED HOLIDAY                 | 776,858                    | 858,192        | 824,000        | 801,443     | 1,006,643   | 872,900                            | 133,743               | (48,900)              |
| 511115 - PERFECT ATTENDANCE             | 75,677                     | 69,020         | 82,400         | 82,474      | 82,474      | 86,275                             | (3,801)               | (3,875)               |
| 511116 - SHORT TERM DISABILITY PAY      | 19,336                     | 9,056          | 0              | 7,128       | 8,953       | 10,004                             | (1,051)               | (10,004)              |
| 511117 - SPECIAL EVENTS                 | 38,336                     | 34,134         | 41,200         | 35,243      | 44,266      | 40,600                             | 3,666                 | 600                   |
| 511200 - PART TIME/TEMP EMPLOYEES       | 23,548                     | 11,308         | 82,400         | 8,694       | 10,920      | 60,900                             | (49,980)              | 21,500                |
| 511300 - OVERTIME                       | 1,578,127                  | 1,696,748      | 1,854,000      | 1,943,372   | 2,440,951   | 2,096,990                          | 343,961               | (242,990)             |
| TOTAL COMPENSATION                      | 25,040,495                 | 27,033,882     | 29,692,250     | 23,077,946  | 28,965,676  | 30,398,158                         | (1,432,482)           | (705,908)             |
| 512101 - GROUP INSURANCE - HEALTH       | 5,686,979                  | 6,783,289      | 5,501,797      | 5,621,957   | 7,061,395   | 7,080,160                          | (18,765)              | (1,578,363)           |
| 512102 - GROUP INSURANCE - LIFE         | 23,646                     | 23,941         | 27,598         | 21,555      | 27,074      | 25,641                             | 1,433                 | 1,957                 |
| 512103 - GROUP INSURANCE - DENTAL       | 105,546                    | 108,070        | 113,550        | 125,955     | 158,205     | 181,191                            | (22,986)              | (67,641)              |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 50,426                     | 54,563         | 57,678         | 38,512      | 48,373      | 48,167                             | 206                   | 9,511                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 8,998                      | 9,459          | 9,856          | 7,797       | 9,794       | 10,220                             | (426)                 | (364)                 |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 2,870                      | 3,065          | 3,194          | 2,528       | 3,175       | 3,310                              | (135)                 | (116)                 |
| 512402 - RETIREMENT CONTRIBUTION/401A   | 16,807                     | 11,926         | 0              | 8,513       | 10,692      | 0                                  | 10,692                | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 4,250,025                  | 4,848,189      | 5,352,961      | 4,135,073   | 5,193,812   | 5,479,539                          | (285,727)             | (126,578)             |
| TOTAL BENEFITS                          | 10,145,297                 | 11,842,502     | 11,066,634     | 9,961,891   | 12,512,520  | 12,828,228                         | (315,708)             | (1,761,594)           |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 1,518,211                  | 1,636,552      | 1,901,586      | 1,390,702   | 1,746,775   | 1,945,107                          | (198,332)             | (43,521)              |
| 512300 - MEDICARE                       | 355,896                    | 382,742        | 444,726        | 325,245     | 408,520     | 454,904                            | (46,384)              | (10,178)              |
| TOTAL PAYROLL TAXES                     | 1,874,107                  | 2,019,294      | 2,346,312      | 1,715,947   | 2,155,296   | 2,400,011                          | (244,715)             | (53,699)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 37,059,899                 | 40,895,678     | 43,105,196     | 34,755,784  | 43,633,492  | 45,626,397                         | (1,992,905)           | (2,521,201)           |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 9,925                      | 14,982         | 0              | 57,671      | 76,895      | 0                                  | 76,895                | 0                     |
| 521260 - PROFESSIONAL SERVICE-MEDICAL   | 0                          | 250            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3520 - FIRE OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 521300 - TECHNICAL                      | 344                               | 0              | 0              | 809         | 1,078       | 0                                  | 1,078                      | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 687                               | 30,111         | 0              | 5,599       | 7,466       | 0                                  | 7,466                      | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 78,047                            | 131,012        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522205 - BLDG REPAIRS/MAINT 3RD PARTY   | 17,397                            | 975            | 0              | 7,812       | 10,416      | 0                                  | 10,416                     | 0                     |
| 522209 - BUILDING/GROUNDS PROP MGMT     | 221,908                           | 198,885        | 0              | 126,135     | 168,180     | 0                                  | 168,180                    | 0                     |
| 522210 - AIR PACKS                      | 239                               | 2,228          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522212 - BUILDING/GROUNDS               | 83,564                            | 195,577        | 475,000        | 56,281      | 75,042      | 475,000                            | (399,958)                  | 0                     |
| 522213 - BREATHING AIR                  | 0                                 | 350            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522214 - FIRE EXTINGUISHERS             | 3,609                             | 8,470          | 5,000          | 9,858       | 13,144      | 5,000                              | 8,144                      | 0                     |
| 522215 - GENERATORS                     | 0                                 | 1,864          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522216 - HYDRAULIC RESCUE               | 30,814                            | 23,580         | 22,000         | 25,808      | 34,410      | 25,000                             | 9,410                      | (3,000)               |
| 522217 - NON-FIRE EQUIPMENT             | 0                                 | 369            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522223 - BUNKER GEAR MAINTENANCE        | 0                                 | 0              | 0              | 2,120       | 2,827       | 0                                  | 2,827                      | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 4,105                             | 5,505          | 3,000          | 1,100       | 1,467       | 3,000                              | (1,533)                    | 0                     |
| 523110 - INSURANCE DEDUCTIBLES          | 89,056                            | 63,773         | 0              | 53,585      | 71,446      | 50,000                             | 21,446                     | (50,000)              |
| 523250 - POSTAGE                        | 162                               | 0              | 0              | 140         | 187         | 0                                  | 187                        | 0                     |
| 523400 - PRINTING AND BINDING           | 7,052                             | 3,326          | 2,500          | 993         | 1,324       | 3,500                              | (2,176)                    | (1,000)               |
| 523500 - TRAVEL                         | 20                                | 1,783          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523600 - DUES AND FEES                  | 524                               | 1,224          | 0              | 920         | 1,227       | 0                                  | 1,227                      | 0                     |
| 523700 - EDUCATION AND TRAINING         | 1,213                             | 802            | 0              | 53          | 71          | 0                                  | 71                         | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 15,847                            | 24,751         | 20,000         | 16,003      | 21,337      | 20,000                             | 1,337                      | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 131,101                           | 197,661        | 175,000        | 145,749     | 194,333     | 200,000                            | (5,667)                    | (25,000)              |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 454,717     | 606,289     | 550,000                            | 56,289                     | (550,000)             |
| 531240 - BOTTLED GAS                    | 14,009                            | 20,057         | 20,000         | 18,267      | 24,356      | 20,000                             | 4,356                      | 0                     |
| 531270 - GASOLINE                       | 95                                | 0              | 0              | 31          | 42          | 0                                  | 42                         | 0                     |
| 531300 - FOOD                           | 2,607                             | 2,108          | 0              | 1,059       | 1,412       | 0                                  | 1,412                      | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 0                                 | 186            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531600 - SMALL EQUIPMENT                | 74,119                            | 128,888        | 144,500        | 139,136     | 185,515     | 176,000                            | 9,515                      | (31,500)              |
| 531610 - FIRE HOSE                      | 24,922                            | 87,498         | 30,000         | 44,195      | 58,927      | 51,000                             | 7,927                      | (21,000)              |
| 531611 - LAWN EQUIPMENT                 | 4,052                             | 467            | 2,500          | 0           | 0           | 1,000                              | (1,000)                    | 1,500                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3520 - FIRE OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                       | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 531616 - PROJECTS                     | 3,434                             | 8,862          | 7,000          | 158         | 211         | 7,000                              | (6,789)                    | 0                     |
| 531617 - SCBA                         | 86,667                            | 176,818        | 170,000        | 0           | 0           | 70,000                             | (70,000)                   | 100,000               |
| 531618 - SMALL TOOLS AND APPLIANCES   | 333                               | 918            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531619 - FIRE LADDERS                 | 0                                 | 2,391          | 1,500          | 0           | 0           | 1,500                              | (1,500)                    | 0                     |
| 531620 - FURNITURE/FURNISHINGS        | 95,618                            | 105,463        | 110,000        | 56,501      | 75,335      | 110,000                            | (34,665)                   | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT | 485                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531700 - OTHER SUPPLIES               | 34,131                            | 33,731         | 50,000         | 49,221      | 65,629      | 35,000                             | 30,629                     | 15,000                |
| 531710 - BUNKER GEAR                  | 263,359                           | 626,469        | 651,300        | 337,504     | 450,005     | 672,000                            | (221,995)                  | (20,700)              |
| 531711 - EMS SUPPLIES                 | 53,821                            | 63,793         | 55,000         | 50,444      | 67,259      | 55,000                             | 12,259                     | 0                     |
| 531712 - UNIFORMS                     | 2,385                             | 1,074          | 0              | 268         | 357         | 0                                  | 357                        | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)   | 1,355,652                         | 2,166,202      | 1,944,300      | 1,662,138   | 2,216,184   | 2,530,000                          | (313,816)                  | (585,700)             |
| CAPITAL (54S)                         |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                     | 70,141                            | 162,199        | 100,000        | 0           | 0           | 0                                  | 0                          | 100,000               |
| 542500 - OTHER EQUIPMENT              | 164,376                           | 60,710         | 335,000        | 253,689     | 338,252     | 374,500                            | (36,248)                   | (39,500)              |
| TOTAL CAPITAL (54S)                   | 234,517                           | 222,909        | 435,000        | 253,689     | 338,252     | 374,500                            | (36,248)                   | 60,500                |
| NON-OPERATIONAL COSTS                 |                                   |                |                |             |             |                                    |                            |                       |
| 571002 - INTERGOVERNMENTAL-SW FEES    | 29                                | 29             | 0              | 29          | 29          | 0                                  | 29                         | 0                     |
| TOTAL NON-OPERATIONAL COSTS           | 29                                | 29             | 0              | 29          | 29          | 0                                  | 29                         | 0                     |
| TOTAL                                 | 38,650,097                        | 43,284,818     | 45,484,496     | 36,671,640  | 46,187,956  | 48,530,897                         | (2,342,941)                | (3,046,401)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3520 - FIRE OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 85,813                     | 77,161         | 85,573         | 73,604      | 85,573      | 86,189                             | (616)                 | (616)                 |
| 512701 - WORKERS COMP CLAIMS               | 176,711                    | 79,285         | 226,405        | 148,229     | 197,639     | 96,405                             | 101,234               | 130,000               |
| 522110 - DISPOSAL                          | 11,867                     | 11,927         | 13,092         | 9,936       | 13,248      | 13,092                             | 156                   | 0                     |
| 522140 - LAWN CARE                         | 80,069                     | 92,491         | 141,049        | 94,964      | 126,618     | 141,049                            | (14,431)              | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 1,365,758                  | 1,251,354      | 1,150,000      | 576,831     | 769,108     | 775,000                            | (5,892)               | 375,000               |
| 522218 - PEST CONTROL                      | 4,994                      | 10,435         | 8,544          | 5,496       | 7,328       | 8,544                              | (1,216)               | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 299,484                    | 346,349        | 391,619        | 410,600     | 410,600     | 403,473                            | 7,127                 | (11,854)              |
| 523200 - COMMUNICATIONS - ALLOCATED        | 126,546                    | 126,134        | 139,320        | 104,533     | 139,377     | 149,181                            | (9,804)               | (9,861)               |
| 531210 - WATER/SEWER                       | 63,227                     | 67,450         | 71,533         | 60,906      | 81,209      | 78,133                             | 3,076                 | (6,600)               |
| 531230 - ELECTRICITY                       | 277,239                    | 287,615        | 274,145        | 216,699     | 288,933     | 297,245                            | (8,312)               | (23,100)              |
| 531520 - NATURAL GAS                       | 64,667                     | 86,000         | 93,097         | 67,366      | 89,821      | 99,247                             | (9,426)               | (6,150)               |
| <b>TOTAL ALLOCATED COSTS</b>               | 2,556,376                  | 2,436,201      | 2,594,377      | 1,769,165   | 2,209,454   | 2,147,558                          | 61,896                | 446,819               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 2,556,376                  | 2,436,201      | 2,594,377      | 1,769,165   | 2,209,454   | 2,147,558                          | 61,896                | 446,819               |
| <b>TOTAL EXPENDITURES</b>                  | 41,206,473                 | 45,721,019     | 48,078,873     | 38,440,805  | 48,397,410  | 50,678,455                         | (2,281,045)           | (2,599,582)           |
| <b>TOTAL FUND REDUCTIONS</b>               | 41,206,473                 | 45,721,019     | 48,078,873     | 38,440,805  | 48,397,410  | 50,678,455                         | (2,281,045)           | (2,599,582)           |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3523 - FIRE SPECIAL OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>FIRE DISTRICT FUND (270)</b>            |                                   |                |                |                |                |                                    |                            |                       |
| <b>FIRE SPECIAL OPERATIONS</b>             |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 126,888                           | 210,330        | 133,941        | 106,533        | 133,809        | 135,950                            | (2,141)                    | (2,009)               |
| 511115 - PERFECT ATTENDANCE                | 2,092                             | 1,450          | 1,545          | 1,500          | 1,545          | 1,568                              | (23)                       | (23)                  |
| <b>TOTAL COMPENSATION</b>                  | <b>128,980</b>                    | <b>211,780</b> | <b>135,486</b> | <b>108,033</b> | <b>135,354</b> | <b>137,518</b>                     | <b>(2,164)</b>             | <b>(2,032)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 10,647                            | 6,556          | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 512102 - GROUP INSURANCE - LIFE            | 127                               | 123            | 128            | 109            | 137            | 129                                | 8                          | (1)                   |
| 512103 - GROUP INSURANCE - DENTAL          | 342                               | 433            | 479            | 552            | 694            | 775                                | (81)                       | (296)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 273                               | 272            | 270            | 144            | 181            | 148                                | 33                         | 122                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 28                                | 28             | 28             | 22             | 28             | 28                                 | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 9                                 | 9              | 9              | 7              | 9              | 9                                  | 0                          | 0                     |
| 512402 - RETIREMENT CONTRIBUTION/401A      | 8,868                             | 3,064          | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 0                                 | 29,149         | 23,711         | 18,906         | 23,747         | 24,067                             | (320)                      | (356)                 |
| <b>TOTAL BENEFITS</b>                      | <b>20,295</b>                     | <b>39,636</b>  | <b>24,625</b>  | <b>19,741</b>  | <b>24,796</b>  | <b>25,156</b>                      | <b>(360)</b>               | <b>(531)</b>          |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 7,842                             | 13,029         | 8,400          | 6,642          | 8,343          | 8,526                              | (183)                      | (126)                 |
| 512300 - MEDICARE                          | 1,834                             | 3,047          | 1,964          | 1,553          | 1,951          | 1,994                              | (43)                       | (30)                  |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>9,676</b>                      | <b>16,076</b>  | <b>10,364</b>  | <b>8,196</b>   | <b>10,294</b>  | <b>10,520</b>                      | <b>(226)</b>               | <b>(156)</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>158,951</b>                    | <b>267,492</b> | <b>170,475</b> | <b>135,970</b> | <b>170,444</b> | <b>173,194</b>                     | <b>(2,750)</b>             | <b>(2,719)</b>        |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3523 - FIRE SPECIAL OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 14,334                            | 8,273          | 9,000          | 8,525       | 11,367      | 10,500                             | 867                        | (1,500)               |
| 522200 - REPAIRS AND MAINTENANCE           | 4,904                             | 7,062          | 5,000          | 13,520      | 18,027      | 7,000                              | 11,027                     | (2,000)               |
| 523250 - POSTAGE                           | 34                                | 199            | 300            | 36          | 48          | 300                                | (252)                      | 0                     |
| 523400 - PRINTING AND BINDING              | 0                                 | 0              | 350            | 0           | 0           | 350                                | (350)                      | 0                     |
| 523500 - TRAVEL                            | 3,662                             | 4,912          | 26,000         | 7,781       | 10,375      | 16,500                             | (6,125)                    | 9,500                 |
| 523600 - DUES AND FEES                     | 411                               | 0              | 500            | 0           | 0           | 500                                | (500)                      | 0                     |
| 523700 - EDUCATION AND TRAINING            | 2,160                             | 2,787          | 20,500         | 2,037       | 2,716       | 9,000                              | (6,284)                    | 11,500                |
| 523800 - LICENSES                          | 80                                | 440            | 1,000          | 405         | 540         | 1,000                              | (460)                      | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 6,509                             | 2,581          | 7,500          | 3,882       | 5,176       | 7,000                              | (1,824)                    | 500                   |
| 531300 - FOOD                              | 64                                | 82             | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531400 - BOOKS AND PERIODICALS             | 388                               | 0              | 350            | 0           | 0           | 300                                | (300)                      | 50                    |
| 531600 - SMALL EQUIPMENT                   | 46,849                            | 60,242         | 48,000         | 33,143      | 44,190      | 170,550                            | (126,360)                  | (122,550)             |
| 531712 - UNIFORMS                          | 1,168                             | 6,371          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 80,563                            | 92,949         | 118,500        | 69,329      | 92,439      | 223,000                            | (130,561)                  | (104,500)             |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                   | 0                                 | 32,934         | 65,000         | 83,420      | 111,227     | 34,000                             | 77,227                     | 31,000                |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                                 | 32,934         | 65,000         | 83,420      | 111,227     | 34,000                             | 77,227                     | 31,000                |
| <b>TOTAL</b>                               | 239,514                           | 393,375        | 353,975        | 288,719     | 374,110     | 430,194                            | (56,084)                   | (76,219)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3523 - FIRE SPECIAL OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

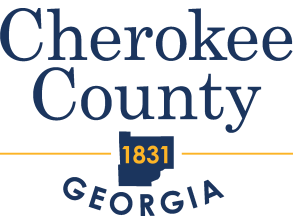
|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 0                                 | 0              | 0              | 0           | 0           | 250                                | (250)                      | (250)                 |
| 522202 - VEHICLE MAINTENANCE               | 5,048                             | 0              | 0              | 43          | 58          | 10,000                             | (9,942)                    | (10,000)              |
| 523100 - INSURANCE, OTHER BENEFITS         | 0                                 | 0              | 746            | 0           | 746         | 864                                | (118)                      | (118)                 |
| <b>TOTAL ALLOCATED COSTS</b>               | 5,048                             | 0              | 746            | 43          | 804         | 11,114                             | (10,310)                   | (10,368)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 5,048                             | 0              | 746            | 43          | 804         | 11,114                             | (10,310)                   | (10,368)              |
| <b>TOTAL EXPENDITURES</b>                  | 244,562                           | 393,375        | 354,721        | 288,763     | 374,914     | 441,308                            | (66,394)                   | (86,587)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 244,562                           | 393,375        | 354,721        | 288,763     | 374,914     | 441,308                            | (66,394)                   | (86,587)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



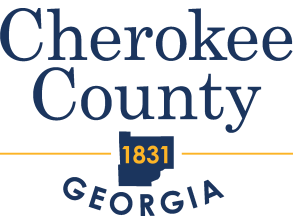
2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3530 - FIRE PREVENTION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>FIRE DISTRICT FUND (270)</b>            |                                   |                |                |                |                |                                    |                            |                       |
| <b>FIRE PREVENTION</b>                     |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 172,723                           | 185,723        | 177,142        | 186,949        | 234,816        | 305,134                            | (70,318)                   | (127,992)             |
| 511103 - WORKED HOLIDAY                    | 0                                 | 0              | 1,030          | 0              | 0              | 1,015                              | (1,015)                    | 15                    |
| 511115 - PERFECT ATTENDANCE                | 0                                 | 0              | 2,060          | 0              | 2,060          | 2,030                              | 30                         | 30                    |
| 511117 - SPECIAL EVENTS                    | 0                                 | 1,334          | 2,060          | 495            | 622            | 2,030                              | (1,408)                    | 30                    |
| 511300 - OVERTIME                          | 1,689                             | 6,610          | 5,150          | 4,873          | 6,121          | 6,090                              | 31                         | (940)                 |
| <b>TOTAL COMPENSATION</b>                  | <b>174,412</b>                    | <b>193,667</b> | <b>187,442</b> | <b>192,318</b> | <b>243,619</b> | <b>316,299</b>                     | <b>(72,680)</b>            | <b>(128,857)</b>      |
| 512101 - GROUP INSURANCE - HEALTH          | 47,092                            | 55,332         | 24,781         | 44,383         | 55,747         | 79,689                             | (23,942)                   | (54,908)              |
| 512102 - GROUP INSURANCE - LIFE            | 171                               | 173            | 185            | 198            | 249            | 292                                | (43)                       | (107)                 |
| 512103 - GROUP INSURANCE - DENTAL          | 941                               | 835            | 907            | 948            | 1,190          | 1,782                              | (592)                      | (875)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 356                               | 376            | 385            | 383            | 481            | 618                                | (137)                      | (233)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 78                                | 84             | 84             | 89             | 112            | 140                                | (28)                       | (56)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 25                                | 27             | 27             | 29             | 36             | 46                                 | (10)                       | (19)                  |
| 512403 - DEFINED BENEFIT PLAN              | 28,834                            | 33,892         | 32,802         | 33,656         | 42,273         | 55,352                             | (13,079)                   | (22,550)              |
| <b>TOTAL BENEFITS</b>                      | <b>77,498</b>                     | <b>90,720</b>  | <b>59,171</b>  | <b>79,686</b>  | <b>100,089</b> | <b>137,919</b>                     | <b>(37,830)</b>            | <b>(78,748)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 10,034                            | 11,496         | 11,621         | 11,302         | 14,196         | 19,611                             | (5,415)                    | (7,990)               |
| 512300 - MEDICARE                          | 2,347                             | 2,689          | 2,718          | 2,643          | 3,320          | 4,587                              | (1,267)                    | (1,869)               |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>12,381</b>                     | <b>14,185</b>  | <b>14,339</b>  | <b>13,945</b>  | <b>17,516</b>  | <b>24,198</b>                      | <b>(6,682)</b>             | <b>(9,859)</b>        |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>264,291</b>                    | <b>298,572</b> | <b>260,952</b> | <b>285,949</b> | <b>361,224</b> | <b>478,416</b>                     | <b>(117,192)</b>           | <b>(217,464)</b>      |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3530 - FIRE PREVENTION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 397                               | 0              | 400            | 3,975          | 5,300          | 400                                | 4,900                      | 0                     |
| 522200 - REPAIRS AND MAINTENANCE           | 2,244                             | 2,317          | 600            | 70             | 93             | 600                                | (507)                      | 0                     |
| 522222 - PUBLIC CPR EXPENSE                | 5,938                             | 4,949          | 6,000          | 3,259          | 4,346          | 6,000                              | (1,654)                    | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 0                                 | 0              | 0              | 0              | 0              | 600                                | (600)                      | (600)                 |
| 523250 - POSTAGE                           | 709                               | 47             | 150            | 54             | 72             | 150                                | (78)                       | 0                     |
| 523300 - ADVERTISING                       | 2,455                             | 0              | 5,000          | 0              | 0              | 3,500                              | (3,500)                    | 1,500                 |
| 523400 - PRINTING AND BINDING              | 6,139                             | 5,750          | 9,100          | 2,279          | 3,038          | 9,100                              | (6,062)                    | 0                     |
| 523500 - TRAVEL                            | 707                               | 4,440          | 8,400          | 7,399          | 9,866          | 10,300                             | (434)                      | (1,900)               |
| 523600 - DUES AND FEES                     | 284                               | 250            | 1,075          | 505            | 673            | 550                                | 123                        | 525                   |
| 523700 - EDUCATION AND TRAINING            | 655                               | 583            | 1,425          | 1,700          | 2,267          | 1,400                              | 867                        | 25                    |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 14,039                            | 17,277         | 23,500         | 11,915         | 15,886         | 24,000                             | (8,114)                    | (500)                 |
| 531400 - BOOKS AND PERIODICALS             | 433                               | 0              | 300            | 160            | 214            | 300                                | (86)                       | 0                     |
| 531600 - SMALL EQUIPMENT                   | 1,680                             | 2,325          | 3,625          | 1,270          | 1,693          | 2,675                              | (982)                      | 950                   |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 21                                | 1,405          | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 531712 - UNIFORMS                          | 64                                | 0              | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>35,764</b>                     | <b>39,343</b>  | <b>59,575</b>  | <b>32,586</b>  | <b>43,448</b>  | <b>59,575</b>                      | <b>(16,127)</b>            | <b>0</b>              |
| <b>TOTAL</b>                               | <b>300,055</b>                    | <b>337,915</b> | <b>320,527</b> | <b>318,535</b> | <b>404,672</b> | <b>537,991</b>                     | <b>(133,319)</b>           | <b>(217,464)</b>      |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3530 - FIRE PREVENTION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |                |                |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|----------------|----------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |                |                |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |                |                |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 839                        | 753            | 986            | 719            | 986            | 999                                | (13)                  | (13)                  |
| 522202 - VEHICLE MAINTENANCE               | 95                         | 4,505          | 0              | 5,587          | 7,450          | 0                                  | 7,450                 | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 3,957                      | 4,576          | 11,376         | 5,197          | 11,376         | 12,488                             | (1,112)               | (1,112)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 220                        | 260            | 120            | 31             | 41             | 177                                | (136)                 | (57)                  |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>5,111</b>               | <b>10,095</b>  | <b>12,482</b>  | <b>11,535</b>  | <b>19,853</b>  | <b>13,664</b>                      | <b>6,189</b>          | <b>(1,182)</b>        |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>5,111</b>               | <b>10,095</b>  | <b>12,482</b>  | <b>11,535</b>  | <b>19,853</b>  | <b>13,664</b>                      | <b>6,189</b>          | <b>(1,182)</b>        |
| <b>TOTAL EXPENDITURES</b>                  | <b>305,166</b>             | <b>348,010</b> | <b>333,009</b> | <b>330,070</b> | <b>424,525</b> | <b>551,655</b>                     | <b>(127,130)</b>      | <b>(218,646)</b>      |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>305,166</b>             | <b>348,010</b> | <b>333,009</b> | <b>330,070</b> | <b>424,525</b> | <b>551,655</b>                     | <b>(127,130)</b>      | <b>(218,646)</b>      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3535 - FIRE INFORMATION TECHNOLOGY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>FIRE DISTRICT FUND (270)</b>            |                                   |                |                |                |                |                                    |                            |                       |
| <b>FIRE INFORMATION TECHNOLOGY</b>         |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 227,485                           | 283,600        | 300,237        | 249,297        | 313,126        | 303,092                            | 10,034                     | (2,855)               |
| 511103 - WORKED HOLIDAY                    | 0                                 | 0              | 1,030          | 0              | 0              | 1,015                              | (1,015)                    | 15                    |
| 511115 - PERFECT ATTENDANCE                | 1,068                             | 1,952          | 3,090          | 2,030          | 3,090          | 3,045                              | 45                         | 45                    |
| 511117 - SPECIAL EVENTS                    | 0                                 | 0              | 1,030          | 0              | 0              | 0                                  | 0                          | 1,030                 |
| 511300 - OVERTIME                          | 27                                | 0              | 2,060          | 1,664          | 2,090          | 2,030                              | 60                         | 30                    |
| <b>TOTAL COMPENSATION</b>                  | <b>228,581</b>                    | <b>285,552</b> | <b>307,447</b> | <b>252,990</b> | <b>318,306</b> | <b>309,182</b>                     | <b>9,124</b>               | <b>(1,735)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 42,534                            | 62,813         | 43,988         | 36,366         | 45,677         | 67,552                             | (21,875)                   | (23,564)              |
| 512102 - GROUP INSURANCE - LIFE            | 230                               | 278            | 303            | 184            | 231            | 295                                | (64)                       | 8                     |
| 512103 - GROUP INSURANCE - DENTAL          | 803                               | 1,023          | 1,026          | 825            | 1,036          | 1,617                              | (581)                      | (591)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 492                               | 617            | 635            | 351            | 441            | 545                                | (104)                      | 90                    |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 85                                | 109            | 112            | 70             | 88             | 112                                | (24)                       | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 28                                | 35             | 36             | 23             | 29             | 36                                 | (7)                        | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 37,904                            | 49,971         | 53,803         | 43,865         | 55,097         | 52,953                             | 2,144                      | 850                   |
| <b>TOTAL BENEFITS</b>                      | <b>82,076</b>                     | <b>114,847</b> | <b>99,903</b>  | <b>81,684</b>  | <b>102,598</b> | <b>123,110</b>                     | <b>(20,512)</b>            | <b>(23,207)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 13,551                            | 16,881         | 19,062         | 15,089         | 18,952         | 18,754                             | 198                        | 308                   |
| 512300 - MEDICARE                          | 3,169                             | 3,948          | 4,458          | 3,529          | 4,432          | 4,386                              | 46                         | 72                    |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>16,720</b>                     | <b>20,829</b>  | <b>23,520</b>  | <b>18,618</b>  | <b>23,384</b>  | <b>23,140</b>                      | <b>244</b>                 | <b>380</b>            |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>327,376</b>                    | <b>421,228</b> | <b>430,870</b> | <b>353,291</b> | <b>444,288</b> | <b>455,432</b>                     | <b>(11,144)</b>            | <b>(24,562)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3535 - FIRE INFORMATION TECHNOLOGY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|----------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD    | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                  |                  |                |                  |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 146,047                           | 149,212          | 199,700          | 188,464        | 251,286          | 0                                  | 251,286                    | 199,700               |
| 521300 - TECHNICAL                         | 81,665                            | 91,862           | 115,460          | 64,545         | 86,060           | 0                                  | 86,060                     | 115,460               |
| 522200 - REPAIRS AND MAINTENANCE           | 2,775                             | 936              | 2,000            | 0              | 0                | 2,000                              | (2,000)                    | 0                     |
| 523201 - CELL PHONE                        | 123,238                           | 139,743          | 135,000          | 112,551        | 150,067          | 173,000                            | (22,933)                   | (38,000)              |
| 523250 - POSTAGE                           | 545                               | 163              | 400              | 338            | 451              | 400                                | 51                         | 0                     |
| 523500 - TRAVEL                            | 0                                 | 2,055            | 1,500            | 82             | 109              | 0                                  | 109                        | 1,500                 |
| 523700 - EDUCATION AND TRAINING            | 400                               | 1,282            | 2,760            | 94             | 125              | 2,760                              | (2,635)                    | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 596                               | 660              | 1,000            | 807            | 1,075            | 1,000                              | 75                         | 0                     |
| 531620 - FURNITURE/FURNISHINGS             | 229                               | 0                | 500              | 0              | 0                | 500                                | (500)                      | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 257,895                           | 235,473          | 240,800          | 101,573        | 135,431          | 173,000                            | (37,569)                   | 67,800                |
| 531670 - SOFTWARE                          | 0                                 | 0                | 0                | 11,917         | 15,889           | 466,080                            | (450,191)                  | (466,080)             |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>613,390</b>                    | <b>621,385</b>   | <b>699,120</b>   | <b>480,370</b> | <b>640,494</b>   | <b>818,740</b>                     | <b>(178,246)</b>           | <b>(119,620)</b>      |
| <b>TOTAL</b>                               | <b>940,766</b>                    | <b>1,042,613</b> | <b>1,129,990</b> | <b>833,662</b> | <b>1,084,782</b> | <b>1,274,172</b>                   | <b>(189,390)</b>           | <b>(144,182)</b>      |





2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3535 - FIRE INFORMATION TECHNOLOGY  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

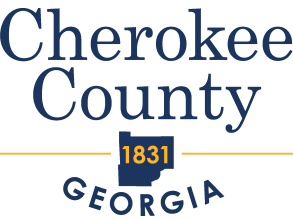
|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,118                      | 1,005          | 0              | 959         | 959         | 0                                  | 959                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 7,821                      | 9,045          | 4,381          | 10,271      | 10,271      | 4,503                              | 5,768                 | (122)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 293                        | 347            | 120            | 41          | 55          | 196                                | (141)                 | (76)                  |
| <b>TOTAL ALLOCATED COSTS</b>               | 9,232                      | 10,396         | 4,501          | 11,272      | 11,286      | 4,699                              | 6,587                 | (198)                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 9,232                      | 10,396         | 4,501          | 11,272      | 11,286      | 4,699                              | 6,587                 | (198)                 |
| <b>TOTAL EXPENDITURES</b>                  | 949,999                    | 1,053,009      | 1,134,491      | 844,934     | 1,096,068   | 1,278,871                          | (182,803)             | (144,380)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 949,999                    | 1,053,009      | 1,134,491      | 844,934     | 1,096,068   | 1,278,871                          | (182,803)             | (144,380)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3540 - FIRE TRAINING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>FIRE DISTRICT FUND (270)</b>            |                            |                |                |             |             |                                    |                       |                       |
| <b>FIRE TRAINING</b>                       |                            |                |                |             |             |                                    |                       |                       |
| <b>EXPENDITURES</b>                        |                            |                |                |             |             |                                    |                       |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES                 | 602,718                    | 676,696        | 742,704        | 554,981     | 697,077     | 753,323                            | (56,246)              | (10,619)              |
| 511103 - WORKED HOLIDAY                    | 36                         | 0              | 1,030          | 0           | 0           | 1,015                              | (1,015)               | 15                    |
| 511115 - PERFECT ATTENDANCE                | 6,301                      | 4,144          | 8,240          | 4,610       | 8,240       | 6,598                              | 1,642                 | 1,642                 |
| 511117 - SPECIAL EVENTS                    | 0                          | 110            | 2,060          | 165         | 207         | 2,030                              | (1,823)               | 30                    |
| 511200 - PART TIME/TEMP EMPLOYEES          | 27,036                     | 29,316         | 92,386         | 26,844      | 33,717      | 65,975                             | (32,258)              | 26,411                |
| 511300 - OVERTIME                          | 37,792                     | 69,958         | 51,500         | 41,730      | 52,414      | 52,273                             | 141                   | (773)                 |
| <b>TOTAL COMPENSATION</b>                  | 673,883                    | 780,224        | 897,920        | 628,330     | 791,656     | 881,214                            | (89,558)              | 16,706                |
| 512101 - GROUP INSURANCE - HEALTH          | 113,268                    | 125,148        | 123,425        | 108,353     | 136,096     | 151,890                            | (15,794)              | (28,465)              |
| 512102 - GROUP INSURANCE - LIFE            | 615                        | 588            | 760            | 553         | 695         | 716                                | (21)                  | 44                    |
| 512103 - GROUP INSURANCE - DENTAL          | 2,503                      | 2,332          | 2,734          | 2,969       | 3,729       | 4,650                              | (921)                 | (1,916)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 1,305                      | 1,326          | 1,537          | 822         | 1,032       | 1,004                              | 28                    | 533                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 181                        | 178            | 197            | 144         | 181         | 197                                | (16)                  | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 59                         | 58             | 64             | 47          | 59          | 64                                 | (5)                   | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 107,560                    | 131,400        | 140,969        | 105,234     | 132,178     | 142,666                            | (10,488)              | (1,697)               |
| <b>TOTAL BENEFITS</b>                      | 225,491                    | 261,029        | 269,686        | 218,122     | 273,969     | 301,187                            | (27,218)              | (31,501)              |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 39,763                     | 46,322         | 55,672         | 37,060      | 46,548      | 54,635                             | (8,087)               | 1,037                 |
| 512300 - MEDICARE                          | 9,299                      | 10,833         | 13,020         | 8,667       | 10,886      | 12,778                             | (1,892)               | 242                   |
| <b>TOTAL PAYROLL TAXES</b>                 | 49,062                     | 57,155         | 68,692         | 45,727      | 57,435      | 67,413                             | (9,978)               | 1,279                 |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 948,437                    | 1,098,408      | 1,236,298      | 892,178     | 1,123,060   | 1,249,814                          | (126,754)             | (13,516)              |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES             | 9,223                      | 25,044         | 24,575         | 26,693      | 35,591      | 27,225                             | 8,366                 | (2,650)               |
| 521260 - PROFESSIONAL SERVICE-MEDICAL      | 198,912                    | 282,716        | 302,750        | 294,097     | 392,129     | 324,000                            | 68,129                | (21,250)              |
| 522118 - DISPOSAL-SHREDDING                | 315                        | 270            | 1,000          | 225         | 300         | 500                                | (200)                 | 500                   |
| 522200 - REPAIRS AND MAINTENANCE           | 3,406                      | 5,851          | 2,500          | 15          | 20          | 4,000                              | (3,980)               | (1,500)               |
| 522209 - BUILDING/GROUNDS PROP MGMT        | 11,365                     | 9,592          | 0              | 14,671      | 19,562      | 0                                  | 19,562                | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3540 - FIRE TRAINING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 522212 - BUILDING/GROUNDS               | 10,277                            | 30,845         | 63,900         | 51,834      | 69,113      | 79,000                             | (9,887)                    | (15,100)              |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 750                               | 1,900          | 1,250          | 3,260       | 4,346       | 2,000                              | 2,346                      | (750)                 |
| 523250 - POSTAGE                        | 73                                | 130            | 250            | 106         | 141         | 250                                | (109)                      | 0                     |
| 523300 - ADVERTISING                    | 36                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523400 - PRINTING AND BINDING           | 1,204                             | 1,017          | 1,000          | 2,573       | 3,430       | 1,500                              | 1,930                      | (500)                 |
| 523500 - TRAVEL                         | 83,918                            | 101,308        | 90,280         | 94,120      | 125,493     | 65,000                             | 60,493                     | 25,280                |
| 523600 - DUES AND FEES                  | 69,808                            | 66,608         | 109,400        | 61,644      | 82,192      | 97,000                             | (14,808)                   | 12,400                |
| 523700 - EDUCATION AND TRAINING         | 78,810                            | 119,552        | 110,495        | 133,843     | 178,458     | 100,000                            | 78,458                     | 10,495                |
| 523800 - LICENSES                       | 6,646                             | 33,076         | 31,100         | 8,648       | 11,531      | 31,100                             | (19,569)                   | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 37,318                            | 33,594         | 33,000         | 20,516      | 27,354      | 37,000                             | (9,646)                    | (4,000)               |
| 531240 - BOTTLED GAS                    | 0                                 | 3,032          | 2,500          | 2,191       | 2,922       | 3,000                              | (78)                       | (500)                 |
| 531270 - GASOLINE                       | 59                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531300 - FOOD                           | 4,981                             | 4,597          | 3,000          | 3,196       | 4,261       | 4,000                              | 261                        | (1,000)               |
| 531400 - BOOKS AND PERIODICALS          | 34,973                            | 65,142         | 51,500         | 41,725      | 55,634      | 47,500                             | 8,134                      | 4,000                 |
| 531600 - SMALL EQUIPMENT                | 26,589                            | 23,920         | 36,200         | 12,250      | 16,333      | 36,600                             | (20,267)                   | (400)                 |
| 531618 - SMALL TOOLS AND APPLIANCES     | 0                                 | 7,218          | 0              | 2,254       | 3,006       | 0                                  | 3,006                      | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 6,228                             | 4,151          | 5,000          | 5,420       | 7,226       | 5,000                              | 2,226                      | 0                     |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT  | 300                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 0                                 | 0              | 17,000         | 2,362       | 3,149       | 10,000                             | (6,851)                    | 7,000                 |
| 531700 - OTHER SUPPLIES                 | 178                               | 5,242          | 0              | 942         | 1,256       | 0                                  | 1,256                      | 0                     |
| 531712 - UNIFORMS                       | 2,647                             | 839            | 0              | 957         | 1,276       | 0                                  | 1,276                      | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 588,017                           | 825,642        | 886,700        | 783,542     | 1,044,723   | 874,675                            | 170,048                    | 12,025                |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                | 0                                 | 15,101         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL CAPITAL (54S)                     | 0                                 | 15,101         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                                   | 1,536,453                         | 1,939,151      | 2,122,998      | 1,675,720   | 2,167,782   | 2,124,489                          | 43,293                     | (1,491)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3540 - FIRE TRAINING  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

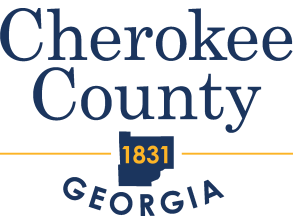
|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,370                      | 2,108          | 1,726          | 2,028       | 2,028       | 1,499                              | 529                   | 227                   |
| 512701 - WORKERS COMP CLAIMS               | 23,303                     | 1,630          | 0              | 1           | 1           | 0                                  | 1                     | 0                     |
| 522110 - DISPOSAL                          | 792                        | 726            | 1,000          | 660         | 880         | 1,000                              | (120)                 | 0                     |
| 522130 - CUSTODIAL SERVICES                | 43,106                     | 43,414         | 41,698         | 34,748      | 46,331      | 45,526                             | 805                   | (3,828)               |
| 522140 - LAWN CARE                         | 13,645                     | 13,655         | 14,226         | 10,049      | 13,399      | 14,226                             | (827)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 11,204                     | 6,117          | 0              | 402         | 536         | 0                                  | 536                   | 0                     |
| 522218 - PEST CONTROL                      | 285                        | 800            | 660            | 440         | 587         | 660                                | (73)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 12,646                     | 14,586         | 15,011         | 16,740      | 16,740      | 12,121                             | 4,619                 | 2,890                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 13,960                     | 13,525         | 13,980         | 11,096      | 14,795      | 14,569                             | 226                   | (589)                 |
| 531210 - WATER/SEWER                       | 5,543                      | 5,714          | 6,500          | 4,456       | 5,941       | 7,100                              | (1,159)               | (600)                 |
| 531230 - ELECTRICITY                       | 45,415                     | 44,776         | 42,000         | 34,227      | 45,636      | 42,000                             | 3,636                 | 0                     |
| 531520 - NATURAL GAS                       | 2,221                      | 2,702          | 4,000          | 2,067       | 2,756       | 4,000                              | (1,244)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 174,490                    | 149,752        | 140,801        | 116,915     | 149,630     | 142,701                            | 6,929                 | (1,900)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 174,490                    | 149,752        | 140,801        | 116,915     | 149,630     | 142,701                            | 6,929                 | (1,900)               |
| <b>TOTAL EXPENDITURES</b>                  | 1,710,943                  | 2,088,903      | 2,263,799      | 1,792,635   | 2,317,412   | 2,267,190                          | 50,222                | (3,391)               |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,710,943                  | 2,088,903      | 2,263,799      | 1,792,635   | 2,317,412   | 2,267,190                          | 50,222                | (3,391)               |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3550 - FIRE INTELLIGENCE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>FIRE DISTRICT FUND (270)</b>            |                                   |                |                |                |                |                                    |                            |                       |
| <b>FIRE INTELLIGENCE</b>                   |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 457,214                           | 491,245        | 501,359        | 433,172        | 544,081        | 508,878                            | 35,203                     | (7,519)               |
| 511103 - WORKED HOLIDAY                    | 0                                 | 680            | 2,060          | 1,487          | 1,868          | 2,030                              | (162)                      | 30                    |
| 511115 - PERFECT ATTENDANCE                | 6,033                             | 4,199          | 8,240          | 4,596          | 8,240          | 6,090                              | 2,150                      | 2,150                 |
| 511117 - SPECIAL EVENTS                    | 0                                 | 0              | 1,030          | 0              | 0              | 1,015                              | (1,015)                    | 15                    |
| 511300 - OVERTIME                          | 12,367                            | 20,105         | 20,600         | 22,214         | 27,901         | 22,330                             | 5,571                      | (1,730)               |
| <b>TOTAL COMPENSATION</b>                  | <b>475,615</b>                    | <b>516,229</b> | <b>533,289</b> | <b>461,469</b> | <b>582,090</b> | <b>540,343</b>                     | <b>41,747</b>              | <b>(7,054)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 72,910                            | 85,393         | 72,680         | 71,427         | 89,715         | 94,750                             | (5,035)                    | (22,070)              |
| 512102 - GROUP INSURANCE - LIFE            | 456                               | 457            | 510            | 415            | 522            | 485                                | 37                         | 25                    |
| 512103 - GROUP INSURANCE - DENTAL          | 1,574                             | 1,621          | 1,755          | 1,995          | 2,506          | 2,939                              | (433)                      | (1,184)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 991                               | 1,071          | 1,060          | 663            | 833            | 738                                | 95                         | 322                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 138                               | 141            | 140            | 112            | 140            | 140                                | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 45                                | 46             | 46             | 36             | 46             | 46                                 | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 78,979                            | 90,285         | 93,325         | 75,682         | 95,060         | 94,560                             | 500                        | (1,235)               |
| <b>TOTAL BENEFITS</b>                      | <b>155,094</b>                    | <b>179,014</b> | <b>169,516</b> | <b>150,331</b> | <b>188,822</b> | <b>193,658</b>                     | <b>(4,836)</b>             | <b>(24,142)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 28,534                            | 31,041         | 33,064         | 27,622         | 34,695         | 33,501                             | 1,194                      | (437)                 |
| 512300 - MEDICARE                          | 6,673                             | 7,260          | 7,732          | 6,460          | 8,114          | 7,835                              | 279                        | (103)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>35,207</b>                     | <b>38,301</b>  | <b>40,796</b>  | <b>34,082</b>  | <b>42,809</b>  | <b>41,336</b>                      | <b>1,473</b>               | <b>(540)</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>665,916</b>                    | <b>733,543</b> | <b>743,601</b> | <b>645,883</b> | <b>813,721</b> | <b>775,337</b>                     | <b>38,384</b>              | <b>(31,736)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3550 - FIRE INTELLIGENCE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521300 - TECHNICAL                         | 3,812                             | 3,169          | 3,465          | 884         | 1,178       | 3,465                              | (2,287)                    | 0                     |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 400            | 0           | 0           | 400                                | (400)                      | 0                     |
| 523250 - POSTAGE                           | 0                                 | 10             | 67             | 0           | 0           | 67                                 | (67)                       | 0                     |
| 523400 - PRINTING AND BINDING              | 1,493                             | 155            | 1,000          | 197         | 262         | 1,000                              | (738)                      | 0                     |
| 523500 - TRAVEL                            | 7,098                             | 6,972          | 10,500         | 1,986       | 2,649       | 0                                  | 2,649                      | 10,500                |
| 523600 - DUES AND FEES                     | 686                               | 1,494          | 1,500          | 1,167       | 1,556       | 1,500                              | 56                         | 0                     |
| 523700 - EDUCATION AND TRAINING            | 605                               | 6,675          | 6,250          | 516         | 688         | 500                                | 188                        | 5,750                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 730                               | 1,437          | 1,359          | 2,571       | 3,428       | 1,359                              | 2,069                      | 0                     |
| 531101 - GEN SUPPLIES/ WEAPONS & AMMUNI    | 932                               | 718            | 1,100          | 0           | 0           | 1,100                              | (1,100)                    | 0                     |
| 531400 - BOOKS AND PERIODICALS             | 604                               | 156            | 1,300          | 0           | 0           | 1,300                              | (1,300)                    | 0                     |
| 531600 - SMALL EQUIPMENT                   | 1,039                             | 2,933          | 4,000          | 953         | 1,270       | 4,000                              | (2,730)                    | 0                     |
| 531712 - UNIFORMS                          | 907                               | 477            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 17,905                            | 24,197         | 30,941         | 8,274       | 11,031      | 14,691                             | (3,660)                    | 16,250                |
| <b>TOTAL</b>                               | 683,821                           | 757,740        | 774,542        | 654,156     | 824,753     | 790,028                            | 34,725                     | (15,486)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FIRE DISTRICT FUND (270) / ORG - 3550 - FIRE INTELLIGENCE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <u>NON DEPARTMENT MANAGED COSTS</u> |                                   |                |                |             |             |                                    |                            |                       |
| ALLOCATED COSTS                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES   | 0                                 | 0              | 1,233          | 0           | 1,233       | 999                                | 234                        | 234                   |
| 522202 - VEHICLE MAINTENANCE        | 294                               | 365            | 0              | 264         | 352         | 0                                  | 352                        | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS  | 0                                 | 0              | 3,728          | 0           | 3,728       | 4,320                              | (592)                      | (592)                 |
| TOTAL ALLOCATED COSTS               | 294                               | 365            | 4,961          | 264         | 5,313       | 5,319                              | (6)                        | (358)                 |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 294                               | 365            | 4,961          | 264         | 5,313       | 5,319                              | (6)                        | (358)                 |
| TOTAL EXPENDITURES                  | 684,115                           | 758,105        | 779,503        | 654,420     | 830,065     | 795,347                            | 34,718                     | (15,844)              |
| TOTAL FUND REDUCTIONS               | 684,115                           | 758,105        | 779,503        | 654,420     | 830,065     | 795,347                            | 34,718                     | (15,844)              |

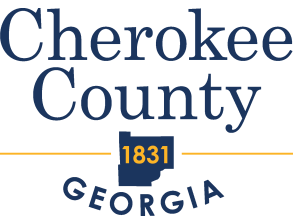
**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

# Cherokee County



E911 Fund





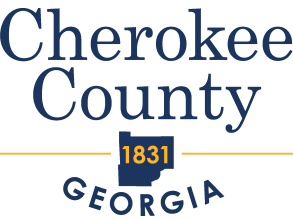
2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY 911 TELEPHONE FUND (215)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|---------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                       | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| EMERGENCY 911 TELEPHONE FUND (215)    |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                   |                            |                |                |             |             |                                    |                       |                       |
| CHARGES FOR SVCS                      |                            |                |                |             |             |                                    |                       |                       |
| 342510 - E911 PREPAID CELLULAR        | 1,070,286                  | 933,591        | 1,040,000      | 701,909     | 961,906     | 1,040,000                          | (78,094)              | 0                     |
| 342530 - NON-PREPAID E-911 CHARGES    | 5,335,084                  | 4,923,778      | 5,100,000      | 4,081,167   | 5,356,167   | 5,200,000                          | 156,167               | (100,000)             |
| 342550 - E911 FEES - RESERVE ACCOUNTS | 130                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 342560 - FIRE WORKS TAX               | 3,409                      | 0              | 3,500          | 3,328       | 3,328       | 3,500                              | (172)                 | 0                     |
| 346900 - OPEN RECORDS REQUEST FEES    | 2,342                      | 3,069          | 1,000          | 967         | 1,137       | 2,000                              | (863)                 | (1,000)               |
| TOTAL CHARGES FOR SVCS                | 6,411,253                  | 5,860,437      | 6,144,500      | 4,787,371   | 6,322,538   | 6,245,500                          | 77,038                | (101,000)             |
| INVSMT REVENUE                        |                            |                |                |             |             |                                    |                       |                       |
| 361000 - INTEREST REVENUES            | 73,514                     | 64,441         | 20,000         | 47,489      | 50,819      | 20,000                             | 30,819                | 0                     |
| TOTAL INVSMT REVENUE                  | 73,514                     | 64,441         | 20,000         | 47,489      | 50,819      | 20,000                             | 30,819                | 0                     |
| USE OF RESERVES                       |                            |                |                |             |             |                                    |                       |                       |
| 389000 - USE OF RESERVES              | 0                          | 0              | 1,371,964      | 0           | 0           | 1,000,000                          | 0                     | 0                     |
| TOTAL USE OF RESERVES                 | 0                          | 0              | 1,371,964      | 0           | 0           | 1,000,000                          | 0                     | 0                     |



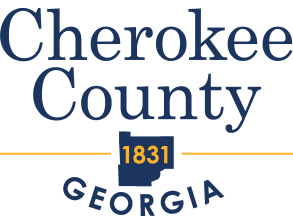
2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY 911 TELEPHONE FUND (215)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                       |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND  | 0                                 | 225,000        | 225,000        | 187,500     | 225,000     | 790,382                            | (565,382)                  | (565,382)             |
| TOTAL TRANSFERS FROM/TO                 | 0                                 | 225,000        | 225,000        | 187,500     | 225,000     | 790,382                            | (565,382)                  | (565,382)             |
| TOTAL ALL FUNDING SOURCES               | 6,484,767                         | 6,149,878      | 7,761,464      | 5,022,359   | 6,598,357   | 8,055,882                          | (1,457,525)                | (294,418)             |
| EXPENDITURES                            |                                   |                |                |             |             |                                    |                            |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES              | 3,287,426                         | 3,473,973      | 3,821,972      | 2,853,119   | 3,583,628   | 3,874,449                          | (290,821)                  | (52,477)              |
| 511103 - WORKED HOLIDAY                 | 22,378                            | 24,801         | 23,352         | 22,637      | 28,432      | 53,154                             | (24,722)                   | (29,802)              |
| 511115 - PERFECT ATTENDANCE             | 14,996                            | 15,220         | 15,708         | 15,314      | 15,708      | 0                                  | 15,708                     | 15,708                |
| 511116 - SHORT TERM DISABILITY PAY      | 6,494                             | 11,805         | 0              | 9,160       | 11,506      | 1,553                              | 9,953                      | (1,553)               |
| 511200 - PART TIME/TEMP EMPLOYEES       | 135,442                           | 123,994        | 150,640        | 101,225     | 127,142     | 156,221                            | (29,079)                   | (5,581)               |
| 511300 - OVERTIME                       | 626,605                           | 632,533        | 654,050        | 552,097     | 693,455     | 701,653                            | (8,198)                    | (47,603)              |
| TOTAL COMPENSATION                      | 4,093,341                         | 4,282,326      | 4,665,722      | 3,553,552   | 4,459,872   | 4,787,030                          | (327,158)                  | (121,308)             |
| 512101 - GROUP INSURANCE - HEALTH       | 708,484                           | 921,426        | 733,869        | 720,377     | 904,821     | 899,064                            | 5,757                      | (165,195)             |
| 512102 - GROUP INSURANCE - LIFE         | 3,150                             | 3,284          | 3,595          | 2,795       | 3,511       | 3,102                              | 409                        | 493                   |
| 512103 - GROUP INSURANCE - DENTAL       | 14,119                            | 15,023         | 15,508         | 17,449      | 21,916      | 25,098                             | (3,182)                    | (9,590)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 6,732                             | 7,342          | 7,454          | 5,250       | 6,594       | 6,464                              | 130                        | 990                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 1,439                             | 1,518          | 1,530          | 1,191       | 1,495       | 1,530                              | (35)                       | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 454                               | 492            | 501            | 386         | 485         | 501                                | (16)                       | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 651,220                           | 727,140        | 787,391        | 603,728     | 758,306     | 810,120                            | (51,814)                   | (22,729)              |
| TOTAL BENEFITS                          | 1,385,598                         | 1,676,224      | 1,549,848      | 1,351,176   | 1,697,129   | 1,745,879                          | (48,750)                   | (196,031)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 240,044                           | 250,038        | 288,301        | 207,595     | 260,747     | 296,700                            | (35,953)                   | (8,399)               |
| 512300 - MEDICARE                       | 56,139                            | 58,477         | 67,425         | 48,550      | 60,981      | 69,389                             | (8,408)                    | (1,964)               |
| TOTAL PAYROLL TAXES                     | 296,183                           | 308,515        | 355,726        | 256,145     | 321,728     | 366,089                            | (44,361)                   | (10,363)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 5,775,121                         | 6,267,066      | 6,571,296      | 5,160,873   | 6,478,729   | 6,898,998                          | (420,269)                  | (327,702)             |
| OPERATING COSTS (52S AND 53S)           |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES          | 36                                | 35             | 0              | 36          | 48          | 0                                  | 48                         | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY 911 TELEPHONE FUND (215)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 521260 - PROFESSIONAL SERVICE-MEDICAL   | 7,751                             | 3,040          | 9,000          | 7,841       | 10,454      | 9,000                              | 1,454                      | 0                     |
| 521300 - TECHNICAL                      | 13,197                            | 9,978          | 24,107         | 7,095       | 9,460       | 24,607                             | (15,147)                   | (500)                 |
| 522200 - REPAIRS AND MAINTENANCE        | 3,714                             | 13,645         | 13,900         | 7,354       | 9,805       | 11,450                             | (1,645)                    | 2,450                 |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 212,722                           | 301,695        | 354,000        | 276,022     | 368,029     | 388,500                            | (20,471)                   | (34,500)              |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 3,339                             | 3,784          | 5,000          | 2,207       | 2,943       | 5,000                              | (2,057)                    | 0                     |
| 523110 - INSURANCE DEDUCTIBLES          | 0                                 | 7,271          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523201 - CELL PHONE                     | 5,894                             | 5,643          | 7,000          | 6,101       | 8,135       | 7,000                              | 1,135                      | 0                     |
| 523250 - POSTAGE                        | 471                               | 428            | 1,000          | 404         | 539         | 1,000                              | (461)                      | 0                     |
| 523400 - PRINTING AND BINDING           | 98                                | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523500 - TRAVEL                         | 26,717                            | 29,391         | 43,544         | 27,796      | 37,061      | 37,938                             | (877)                      | 5,606                 |
| 523600 - DUES AND FEES                  | 1,682                             | 2,044          | 2,935          | 2,294       | 3,059       | 2,905                              | 154                        | 30                    |
| 523700 - EDUCATION AND TRAINING         | 23,869                            | 18,658         | 37,047         | 18,992      | 25,323      | 30,138                             | (4,815)                    | 6,909                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 48,792                            | 42,755         | 44,000         | 39,393      | 52,523      | 45,000                             | 7,523                      | (1,000)               |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 497         | 663         | 1,000                              | (337)                      | (1,000)               |
| 531270 - GASOLINE                       | 4,273                             | 4,154          | 10,000         | 4,358       | 5,811       | 8,000                              | (2,189)                    | 2,000                 |
| 531300 - FOOD                           | 6,122                             | 8,230          | 4,000          | 5,258       | 7,010       | 6,000                              | 1,010                      | (2,000)               |
| 531600 - SMALL EQUIPMENT                | 33,570                            | 28,124         | 20,742         | 5,400       | 7,199       | 17,371                             | (10,172)                   | 3,371                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 61,297                            | 191,966        | 46,945         | 77,654      | 103,539     | 55,425                             | 48,114                     | (8,480)               |
| 531700 - OTHER SUPPLIES                 | 13,508                            | 16,513         | 20,000         | 12,311      | 16,414      | 20,000                             | (3,586)                    | 0                     |
| 531712 - UNIFORMS                       | 0                                 | 0              | 0              | 196         | 261         | 0                                  | 261                        | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 467,052                           | 687,354        | 643,220        | 501,208     | 668,277     | 670,334                            | (2,057)                    | (27,114)              |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                       | 0                                 | 129,120        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542500 - OTHER EQUIPMENT                | 115,567                           | 13,539         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL CAPITAL (54S)                     | 115,567                           | 142,659        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                                   | 6,357,741                         | 7,097,079      | 7,214,516      | 5,662,081   | 7,147,006   | 7,569,332                          | (422,326)                  | (354,816)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY 911 TELEPHONE FUND (215)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 14,793                     | 13,301         | 13,194         | 12,688      | 13,194      | 13,615                             | (421)                 | (421)                 |
| 512701 - WORKERS COMP CLAIMS               | 51,927                     | 23,261         | 78,260         | 5           | 6           | 38,260                             | (38,254)              | 40,000                |
| 522110 - DISPOSAL                          | 219                        | 210            | 220            | 175         | 234         | 220                                | 14                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 9,877                      | 9,786          | 9,511          | 7,926       | 10,568      | 10,384                             | 184                   | (873)                 |
| 522140 - LAWN CARE                         | 328                        | 576            | 1,155          | 817         | 1,090       | 1,155                              | (65)                  | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 4,502                      | 3,423          | 10,000         | 4,672       | 6,229       | 3,340                              | 2,889                 | 6,660                 |
| 522218 - PEST CONTROL                      | 89                         | 146            | 117            | 78          | 104         | 117                                | (13)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 49,073                     | 56,752         | 44,089         | 64,449      | 64,449      | 51,276                             | 13,173                | (7,187)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 220,000                    | 394,885        | 337,428        | 487,813     | 650,417     | 312,009                            | 338,408               | 25,419                |
| 531210 - WATER/SEWER                       | 6,915                      | 6,118          | 7,512          | 5,075       | 6,767       | 7,512                              | (745)                 | 0                     |
| 531230 - ELECTRICITY                       | 45,012                     | 44,823         | 40,401         | 34,541      | 46,055      | 43,601                             | 2,454                 | (3,200)               |
| 531520 - NATURAL GAS                       | 733                        | 5,126          | 5,061          | 732         | 976         | 5,061                              | (4,085)               | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 403,467                    | 558,407        | 546,948        | 618,970     | 800,088     | 486,550                            | 313,538               | 60,398                |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 403,467                    | 558,407        | 546,948        | 618,970     | 800,088     | 486,550                            | 313,538               | 60,398                |
| <b>TOTAL EXPENDITURES</b>                  | 6,761,208                  | 7,655,486      | 7,761,464      | 6,281,051   | 7,947,093   | 8,055,882                          | (108,789)             | (294,418)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 6,761,208                  | 7,655,486      | 7,761,464      | 6,281,051   | 7,947,093   | 8,055,882                          | (108,789)             | (294,418)             |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 2,014,547      | + | 6,598,357                   | - | 7,947,093                | = | 665,811                         | 665,811              | + | 7,055,882              | - | 8,055,882           | = | (334,189)                    |

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
EMERGENCY 911 TELEPHONE FUND  
2027 HEADCOUNT**

|                                   |                                          | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|-----------------------------------|------------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                                   |                                          | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| EMERGENCY 911 TELEPHONE<br>(3800) | ACCM - ACCREDITATION<br>MANAGER          | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | ADM3 - ADMINISTRATIVE<br>ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | CADM - CAD MANAGER E911                  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | CO01 - COMMUNICATION<br>OFFICER          | 28.00        | 0.00        | 0.00        | 28.00        | 26.00        | 0.00        | 0.00        | 26.00        | 24.00        | 0.00        | 0.00        | 24.00        | 21.00        | 0.00        | 0.00        | 21.00        |
|                                   | COOF - CTO/COMMUN TRAINING<br>OFFICERS   | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         | 10.00        | 0.00        | 0.00        | 10.00        | 13.00        | 0.00        | 0.00        | 13.00        |
|                                   | COSU - COMMUNICATIONS<br>SUPERVISOR      | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 5.00         | 0.00        | 0.00        | 5.00         |
|                                   | D911 - DIRECTOR/E911                     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | DPDI - DEPUTY DIRECTOR E911              | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                   | LCOO - LEAD COMMUNICATION<br>OFFICER     | 3.00         | 0.00        | 0.00        | 3.00         | 5.00         | 0.00        | 0.00        | 5.00         | 5.00         | 0.00        | 0.00        | 5.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                                   | OPM - OPERATION MANAGER                  | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         | 0.00         | 0.00        | 0.00        | 0.00         |
|                                   | OPMG - OPERATIONS MANAGER                | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | PSAD - PUBLIC SERVICES<br>AGENCY DIRECTO | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         |
|                                   | PTE9 - PART TIME E911                    | 0.00         | 5.00        | 0.00        | 5.00         | 0.00         | 5.00        | 0.00        | 5.00         | 0.00         | 5.00        | 0.00        | 5.00         | 0.00         | 5.00        | 0.00        | 5.00         |
|                                   | QAS - QUALITY ASSURANCE<br>SPECIALIST    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | RECO - RECORDS<br>COORDINATOR            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | SCO - SR COMMUNICATION<br>OFFICER        | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | TCOO - TRAINING MANAGER<br>E911          | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | <b>Total</b>                             | <b>53.50</b> | <b>5.00</b> | <b>0.00</b> | <b>58.50</b> | <b>53.50</b> | <b>5.00</b> | <b>0.00</b> | <b>58.50</b> | <b>54.50</b> | <b>5.00</b> | <b>0.00</b> | <b>59.50</b> | <b>54.50</b> | <b>5.00</b> | <b>0.00</b> | <b>59.50</b> |
| EMERGENCY 911 TELEPHONE<br>(3970) | RTDR - RADIO TECHNOLOGY<br>DIRECTOR      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                   | <b>Total</b>                             | <b>1.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>1.00</b>  | <b>1.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>1.00</b>  | <b>1.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>1.00</b>  | <b>1.00</b>  | <b>0.00</b> | <b>0.00</b> | <b>1.00</b>  |
| <b>Total</b>                      |                                          | <b>54.50</b> | <b>5.00</b> | <b>0.00</b> | <b>59.50</b> | <b>54.50</b> | <b>5.00</b> | <b>0.00</b> | <b>59.50</b> | <b>55.50</b> | <b>5.00</b> | <b>0.00</b> | <b>60.50</b> | <b>55.50</b> | <b>5.00</b> | <b>0.00</b> | <b>60.50</b> |

# Cherokee County



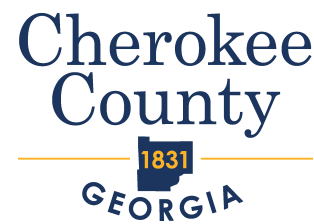
Senior Services Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - SENIOR SERVICES FUND (221)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|------------------|------------------|----------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD    | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>SENIOR SERVICES FUND (221)</b>      |                                   |                  |                  |                |                  |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>      |                                   |                  |                  |                |                  |                                    |                            |                       |
| <b>INTERGOVT</b>                       |                                   |                  |                  |                |                  |                                    |                            |                       |
| 331100 - FEDERAL GRANTS                | 71,660                            | 0                | 0                | 0              | 0                | 0                                  | 0                          | 0                     |
| 331114 - FEDERAL INDIRECT-PUBLIC WEL   | 836,065                           | 725,375          | 1,056,693        | 590,778        | 1,066,555        | 889,000                            | 177,555                    | 167,693               |
| 334153 - STATE INDIRECT PUBLIC WELFARE | 445,785                           | 607,340          | 476,864          | 379,339        | 489,826          | 600,000                            | (110,174)                  | (123,136)             |
| <b>TOTAL INTERGOVT</b>                 | <b>1,353,510</b>                  | <b>1,332,715</b> | <b>1,533,557</b> | <b>970,117</b> | <b>1,556,381</b> | <b>1,489,000</b>                   | <b>67,381</b>              | <b>44,557</b>         |
| <b>CHARGES FOR SVCS</b>                |                                   |                  |                  |                |                  |                                    |                            |                       |
| 341951 - OTHER REVENUE                 | 16,000                            | 33,500           | 34,000           | 0              | 8,500            | 0                                  | 8,500                      | 34,000                |
| 347200 - ACTIVITY FEES                 | 97,733                            | 99,944           | 97,500           | 92,562         | 108,812          | 100,000                            | 8,812                      | (2,500)               |
| 349900 - OTHER FEES COLLECTED          | 10,181                            | 6,841            | 11,000           | 5,595          | 7,425            | 6,500                              | 925                        | 4,500                 |
| <b>TOTAL CHARGES FOR SVCS</b>          | <b>123,914</b>                    | <b>140,285</b>   | <b>142,500</b>   | <b>98,158</b>  | <b>124,737</b>   | <b>106,500</b>                     | <b>18,237</b>              | <b>36,000</b>         |
| <b>MISC REVENUE</b>                    |                                   |                  |                  |                |                  |                                    |                            |                       |
| 380000 - MISCELLANEOUS REVENUE         | 0                                 | 0                | 2,500            | 2,500          | 0                | 0                                  | 0                          | 2,500                 |
| 383010 - MISCELLANEOUS REIMBURSEMENTS  | 0                                 | 0                | 4,000            | 4,000          | 6,500            | 0                                  | 6,500                      | 4,000                 |
| <b>TOTAL MISC REVENUE</b>              | <b>0</b>                          | <b>0</b>         | <b>6,500</b>     | <b>6,500</b>   | <b>6,500</b>     | <b>0</b>                           | <b>6,500</b>               | <b>6,500</b>          |
| <b>CONTRIBUTIONS</b>                   |                                   |                  |                  |                |                  |                                    |                            |                       |
| 371000 - CONTRIBUTIONS AND DONATIONS   | 39,647                            | 29,726           | 41,500           | 40,580         | 49,581           | 35,000                             | 14,581                     | 6,500                 |
| 371007 - SENIOR CENTER SP PROJ CONTR   | 0                                 | 0                | 0                | 1              | 0                | 0                                  | 0                          | 0                     |
| <b>TOTAL CONTRIBUTIONS</b>             | <b>39,647</b>                     | <b>29,726</b>    | <b>41,500</b>    | <b>40,581</b>  | <b>49,581</b>    | <b>35,000</b>                      | <b>14,581</b>              | <b>6,500</b>          |
| <b>BOND/DEBT PROCEEDS</b>              |                                   |                  |                  |                |                  |                                    |                            |                       |
| 393600 - INSURANCE RECOVERY            | 1,150                             | 0                | 0                | 0              | 0                | 0                                  | 0                          | 0                     |
| <b>TOTAL BOND/DEBT PROCEEDS</b>        | <b>1,150</b>                      | <b>0</b>         | <b>0</b>         | <b>0</b>       |                  | <b>0</b>                           | <b>0</b>                   | <b>0</b>              |





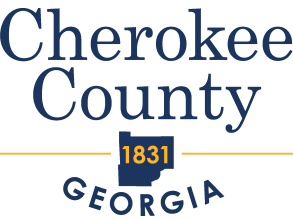
2027 DEPARTMENT BUDGET/FORECAST REPORT - SENIOR SERVICES FUND (221)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>TRANSFERS FROM/TO</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND     | 977,519                           | 1,260,025      | 1,365,228      | 1,121,083   | 1,365,228   | 1,477,310                          | (112,082)                  | (112,082)             |
| 391101 - TRANSFER/GEN FUND-GRANT MATCH     | 95,000                            | 100,000        | 105,000        | 87,500      | 105,000     | 120,000                            | (15,000)                   | (15,000)              |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 1,072,519                         | 1,360,025      | 1,470,228      | 1,208,583   | 1,470,228   | 1,597,310                          | (127,082)                  | (127,082)             |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 2,590,741                         | 2,862,751      | 3,194,285      | 2,323,938   | 3,207,427   | 3,227,810                          | (20,383)                   | (33,525)              |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 1,077,624                         | 1,149,577      | 1,184,900      | 848,114     | 1,065,263   | 1,163,778                          | (98,515)                   | 21,122                |
| 511115 - PERFECT ATTENDANCE                | 2,122                             | 3,108          | 0              | 1,689       | 1,689       | 0                                  | 1,689                      | 0                     |
| 511116 - SHORT TERM DISABILITY PAY         | 803                               | 0              | 0              | 2,535       | 3,185       | 647                                | 2,538                      | (647)                 |
| 511121 - PAID LEAVE                        | 0                                 | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 167,478                           | 166,113        | 186,710        | 143,615     | 180,387     | 185,842                            | (5,455)                    | 868                   |
| <b>TOTAL COMPENSATION</b>                  | 1,248,027                         | 1,318,797      | 1,371,610      | 995,953     | 1,250,524   | 1,350,267                          | (99,743)                   | 21,343                |
| 512101 - GROUP INSURANCE - HEALTH          | 329,574                           | 447,832        | 280,275        | 301,565     | 378,778     | 403,985                            | (25,207)                   | (123,710)             |
| 512102 - GROUP INSURANCE - LIFE            | 1,114                             | 1,113          | 1,217          | 871         | 1,094       | 1,043                              | 51                         | 174                   |
| 512103 - GROUP INSURANCE - DENTAL          | 5,814                             | 6,046          | 5,988          | 7,011       | 8,806       | 10,137                             | (1,331)                    | (4,149)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 2,352                             | 2,522          | 2,623          | 1,624       | 2,039       | 2,208                              | (169)                      | 415                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 635                               | 634            | 646            | 473         | 594         | 637                                | (43)                       | 9                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 203                               | 206            | 209            | 152         | 191         | 209                                | (18)                       | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 165,855                           | 192,589        | 207,358        | 143,981     | 180,846     | 203,661                            | (22,815)                   | 3,697                 |
| <b>TOTAL BENEFITS</b>                      | 505,546                           | 650,942        | 498,316        | 455,677     | 572,348     | 621,880                            | (49,532)                   | (123,564)             |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 73,383                            | 77,214         | 85,040         | 42,740      | 53,683      | 83,677                             | (29,994)                   | 1,363                 |
| 512300 - MEDICARE                          | 17,163                            | 18,058         | 19,888         | 13,305      | 16,712      | 19,569                             | (2,857)                    | 319                   |
| <b>TOTAL PAYROLL TAXES</b>                 | 90,546                            | 95,272         | 104,928        | 56,045      | 70,395      | 103,246                            | (32,851)                   | 1,682                 |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 1,844,118                         | 2,065,012      | 1,974,854      | 1,507,676   | 1,893,267   | 2,075,393                          | (182,126)                  | (100,539)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - SENIOR SERVICES FUND (221)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 113,051                           | 180,226        | 381,986        | 135,086     | 180,115     | 256,180                            | (76,065)                   | 125,806               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 1,271                             | 1,165          | 1,300          | 741         | 988         | 1,300                              | (312)                      | 0                     |
| 523201 - CELL PHONE                        | 15,761                            | 13,943         | 14,000         | 9,274       | 12,366      | 14,000                             | (1,634)                    | 0                     |
| 523250 - POSTAGE                           | 874                               | 963            | 1,000          | 1,389       | 1,852       | 1,000                              | 852                        | 0                     |
| 523300 - ADVERTISING                       | 0                                 | 0              | 0              | 0           | 0           | 2,020                              | (2,020)                    | (2,020)               |
| 523400 - PRINTING AND BINDING              | 1,790                             | 1,852          | 2,800          | 915         | 1,220       | 2,000                              | (780)                      | 800                   |
| 523500 - TRAVEL                            | 27,684                            | 23,933         | 29,150         | 13,098      | 17,464      | 25,500                             | (8,036)                    | 3,650                 |
| 523600 - DUES AND FEES                     | 473                               | 566            | 1,200          | 872         | 1,163       | 400                                | 763                        | 800                   |
| 523700 - EDUCATION AND TRAINING            | 2,170                             | 2,394          | 2,800          | 1,445       | 1,927       | 4,000                              | (2,073)                    | (1,200)               |
| 523900 - OTHER PURCHASED SERVICES          | 52,346                            | 54,662         | 60,000         | 38,429      | 51,239      | 56,000                             | (4,761)                    | 4,000                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 168,967                           | 155,485        | 180,000        | 112,115     | 149,487     | 175,357                            | (25,870)                   | 4,643                 |
| 531105 - GENERAL SUPPLIES- CUSTODIAL       | 3,385                             | 4,144          | 5,000          | 5,581       | 7,442       | 5,000                              | 2,442                      | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES               | 0                                 | 0              | 0              | 4,324       | 5,765       | 0                                  | 5,765                      | 0                     |
| 531270 - GASOLINE                          | 15,453                            | 12,924         | 12,000         | 9,493       | 12,657      | 12,000                             | 657                        | 0                     |
| 531300 - FOOD                              | 422,679                           | 357,352        | 382,354        | 266,707     | 355,609     | 439,000                            | (83,391)                   | (56,646)              |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 12,264                            | 5,654          | 4,860          | 0           | 0           | 9,013                              | (9,013)                    | (4,153)               |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 838,167                           | 815,263        | 1,078,450      | 599,470     | 799,293     | 1,002,770                          | (203,477)                  | 75,680                |
| <b>DEBT SERVICE</b>                        |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL           | 4,469                             | 4,690          | 5,186          | 3,911       | 5,186       | 5,069                              | 117                        | 117                   |
| 582200 - CAPITAL LEASE INTEREST            | 1,241                             | 1,019          | 523            | 847         | 847         | 164                                | 683                        | 359                   |
| <b>TOTAL DEBT SERVICE</b>                  | 5,709                             | 5,709          | 5,709          | 4,758       | 6,033       | 5,233                              | 800                        | 476                   |
| <b>TOTAL</b>                               | 2,687,994                         | 2,885,984      | 3,059,013      | 2,111,904   | 2,698,594   | 3,083,396                          | (384,802)                  | (24,383)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - SENIOR SERVICES FUND (221)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 4,997                             | 4,523          | 5,919          | 4,293       | 5,919       | 5,996                              | (77)                       | (77)                  |
| 512701 - WORKERS COMP CLAIMS               | 0                                 | 13,842         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522110 - DISPOSAL                          | 827                               | 792            | 1,000          | 660         | 880         | 1,000                              | (120)                      | 0                     |
| 522130 - CUSTODIAL SERVICES                | 31,264                            | 31,550         | 34,035         | 28,363      | 37,817      | 37,160                             | 657                        | (3,125)               |
| 522140 - LAWN CARE                         | 5,440                             | 5,892          | 6,607          | 4,088       | 5,450       | 6,607                              | (1,157)                    | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 14,755                            | 16,843         | 16,000         | (420)       | (560)       | 19,500                             | (20,060)                   | (3,500)               |
| 522218 - PEST CONTROL                      | 215                               | 300            | 240            | 160         | 213         | 240                                | (27)                       | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 22,213                            | 25,689         | 36,078         | 29,355      | 36,078      | 34,353                             | 1,725                      | 1,725                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 10,524                            | 10,725         | 10,260         | 8,896       | 11,862      | 12,725                             | (863)                      | (2,465)               |
| 531210 - WATER/SEWER                       | 3,516                             | 4,056          | 4,033          | 3,503       | 4,670       | 4,033                              | 637                        | 0                     |
| 531230 - ELECTRICITY                       | 20,495                            | 22,916         | 17,700         | 9,830       | 13,107      | 17,700                             | (4,593)                    | 0                     |
| 531520 - NATURAL GAS                       | 2,758                             | 3,215          | 3,400          | 2,527       | 3,369       | 5,100                              | (1,731)                    | (1,700)               |
| <b>TOTAL ALLOCATED COSTS</b>               | 117,004                           | 140,343        | 135,272        | 91,253      | 118,805     | 144,414                            | (25,609)                   | (9,142)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 117,004                           | 140,343        | 135,272        | 91,253      | 118,805     | 144,414                            | (25,609)                   | (9,142)               |
| <b>TOTAL EXPENDITURES</b>                  | 2,804,998                         | 3,026,327      | 3,194,285      | 2,203,157   | 2,817,398   | 3,227,810                          | (410,412)                  | (33,525)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 2,804,998                         | 3,026,327      | 3,194,285      | 2,203,157   | 2,817,398   | 3,227,810                          | (410,412)                  | (33,525)              |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| (54,836)       | + | 3,207,427                   | - | 2,817,398                | = | 335,193                         | 335,193              | + | 3,227,810              | - | 3,227,810           | = | 335,193                      |

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

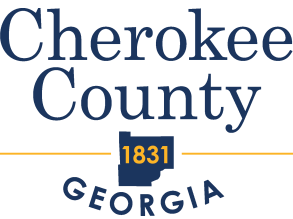
**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
SENIOR SERVICES FUND  
2027 HEADCOUNT**

|                      |                                        | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              | 2026 Budget  |             |             |              | 2027 Budget  |              |             |              |
|----------------------|----------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|--------------|--------------|-------------|--------------|
|                      |                                        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        | FT           | PT           | SPT         | Total        |
| SENIOR CENTER (5520) | ADMA - ADMINISTRATIVE ASSISTANT I      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | ASDI - ASSIST DIRECTOR SR C            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | BVCO - BUDGET VOUCHER COORDINATOR      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | CMCO - CONGREGATE MEALS COODINATOR     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | CQA - COMPLIANCE & QLTY ASSURANCE      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | CSMG - CASE MANAGER SR CENTER          | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00         | 0.00        | 3.00         |
|                      | DRSS - DIRECTOR - SENIOR SERVICES      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | HDMS - HDM SUPERVISOR/VOLUNTEER COORD  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | HOMA - HOMEMAKER AIDE                  | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00         | 0.00        | 4.00         |
|                      | HOMS - HOMEMAKER SUPERVISOR            | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | IACD - I&A COORDINATOR                 | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | IACR - I&A CAREGIVER                   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | MOWA - MEALS ON WHEELS ASSISTANT       | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | PMSS - PROGRAM MANAGER SENIOR SVCS     | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | PTCM - PT CASE MANAGER                 | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00         | 0.00        | 1.00         |
|                      | PTS1 - PT SENIOR SERVICES              | 0.00         | 7.00        | 0.00        | 7.00         | 0.00         | 8.00        | 0.00        | 8.00         | 0.00         | 8.00        | 0.00        | 8.00         | 0.00         | 10.00        | 0.00        | 10.00        |
|                      | RCOO - RESOURCE COOD                   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | SCNM - CLIENT NEEDS MANAGER            | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | SRAC - SR. ROAMERS ACTIVITIES COORDIN  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | SSAA - SENIOR CENTER ACTIVITIES ASSIS  | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 0.00         | 0.00         | 0.00        | 0.00         |
|                      | SSAC - SENIOR SERVICES ACTIVITIES COOR | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00         | 0.00        | 1.00         |
|                      | <b>Total</b>                           | <b>23.00</b> | <b>8.00</b> | <b>0.00</b> | <b>31.00</b> | <b>24.00</b> | <b>9.00</b> | <b>0.00</b> | <b>33.00</b> | <b>24.00</b> | <b>9.00</b> | <b>0.00</b> | <b>33.00</b> | <b>23.00</b> | <b>11.00</b> | <b>0.00</b> | <b>34.00</b> |
| <b>Total</b>         |                                        | <b>23.00</b> | <b>8.00</b> | <b>0.00</b> | <b>31.00</b> | <b>24.00</b> | <b>9.00</b> | <b>0.00</b> | <b>33.00</b> | <b>24.00</b> | <b>9.00</b> | <b>0.00</b> | <b>33.00</b> | <b>23.00</b> | <b>11.00</b> | <b>0.00</b> | <b>34.00</b> |

# Cherokee County

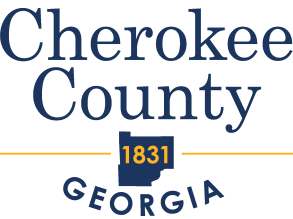


## Transportation Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|---------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                       | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| TRANSPORTATION FUND (240)             |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                   |                            |                |                |             |             |                                    |                       |                       |
| INTERGOVT                             |                            |                |                |             |             |                                    |                       |                       |
| 331100 - FEDERAL GRANTS               | 5,777                      | 7,257          | 6,000          | 0           | 6,000       | 6,000                              | 0                     | 0                     |
| 331113 - FEDERAL DIR - PUBLIC WELFARE | 1,116,108                  | 1,963,359      | 4,319,680      | 1,932,985   | 4,319,680   | 2,721,480                          | 1,598,200             | 1,598,200             |
| 331150 - FEDERAL GRANT INDIRECT       | 0                          | 0              | 0              | 24,958      | 24,958      | 0                                  | 24,958                | 0                     |
| 331157 - GDOT FED IND PUB WELFARE OPS | 254,510                    | 267,758        | 235,000        | 166,365     | 235,000     | 235,000                            | 0                     | 0                     |
| 334152 - STATE DIRECT PUBLIC WELFARE  | 0                          | 0              | 1,000,000      | 0           | 1,000,000   | 0                                  | 1,000,000             | 1,000,000             |
| TOTAL INTERGOVT                       | 1,376,395                  | 2,238,374      | 5,560,680      | 2,124,308   | 5,585,638   | 2,962,480                          | 2,623,158             | 2,598,200             |
| CHARGES FOR SVCS                      |                            |                |                |             |             |                                    |                       |                       |
| 345510 - PASSENGER FARES              | 48,761                     | 63,549         | 50,000         | 55,026      | 63,356      | 65,000                             | (1,644)               | (15,000)              |
| 345511 - POS OTHER                    | 7,993                      | 3,714          | 8,500          | 3,875       | 5,295       | 8,500                              | (3,205)               | 0                     |
| 345512 - POS DRUG COURT               | 448                        | 777            | 400            | 753         | 823         | 400                                | 423                   | 0                     |
| 345513 - POS DHS FEDERAL              | 292,151                    | 346,711        | 290,000        | 189,421     | 237,751     | 340,000                            | (102,249)             | (50,000)              |
| 345514 - POS SENIOR CENTER            | 26,791                     | 24,992         | 22,000         | 21,689      | 25,359      | 25,000                             | 359                   | (3,000)               |
| 345515 - POS TRAIN                    | 60,513                     | 53,025         | 68,000         | 36,284      | 47,614      | 60,000                             | (12,386)              | 8,000                 |
| 345523 - POS DHS STATE                | 128,045                    | 260,045        | 182,000        | 315,859     | 346,189     | 250,000                            | 96,189                | (68,000)              |
| TOTAL CHARGES FOR SVCS                | 564,701                    | 752,811        | 620,900        | 622,906     | 726,387     | 748,900                            | (22,513)              | (128,000)             |
| MISC REVENUE                          |                            |                |                |             |             |                                    |                       |                       |
| 383010 - MISCELLANEOUS REIMBURSEMENTS | 0                          | 0              | 0              | 1,657       | 0           | 0                                  | 0                     | 0                     |
| TOTAL MISC REVENUE                    | 0                          | 0              | 0              | 1,657       |             | 0                                  | 0                     | 0                     |
| SALE OF ASSETS                        |                            |                |                |             |             |                                    |                       |                       |
| 392100 - SALE OF ASSETS               | 11,100                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL SALE OF ASSETS                  | 11,100                     | 0              | 0              | 0           |             | 0                                  | 0                     | 0                     |
| BOND/DEBT PROCEEDS                    |                            |                |                |             |             |                                    |                       |                       |
| 393600 - INSURANCE RECOVERY           | 0                          | 2,644          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL BOND/DEBT PROCEEDS              | 0                          | 2,644          | 0              | 0           |             | 0                                  | 0                     | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

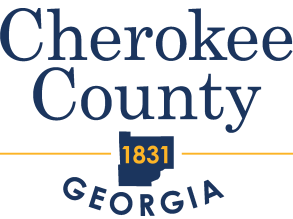
|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                      |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND | 750,839                           | 683,868        | 798,101        | 665,084     | 798,101     | 602,895                            | 195,206                    | 195,206               |
| TOTAL TRANSFERS FROM/TO                | 750,839                           | 683,868        | 798,101        | 665,084     | 798,101     | 602,895                            | 195,206                    | 195,206               |
| TOTAL ALL FUNDING SOURCES              | 2,703,035                         | 3,677,697      | 6,979,681      | 3,413,955   | 7,110,126   | 4,314,275                          | 2,795,851                  | 2,665,406             |
| <u>EXPENDITURES</u>                    |                                   |                |                |             |             |                                    |                            |                       |





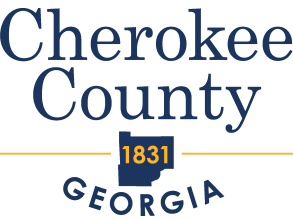
2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 479,727                    | 510,450        | 529,589        | 415,763     | 522,215     | 495,136                            | 27,079                | 34,453                |
| 511108 - SUPERVISOR'S SALARY            | 105,876                    | 108,301        | 112,549        | 89,085      | 111,894     | 114,237                            | (2,343)               | (1,688)               |
| 511109 - DISPATCHER'S SALARY            | 48,278                     | 52,601         | 87,301         | 44,611      | 56,033      | 88,611                             | (32,578)              | (1,310)               |
| 511114 - ADMIN SALARIES                 | 16,840                     | 38,397         | 40,503         | 32,059      | 40,267      | 41,111                             | (844)                 | (608)                 |
| 511115 - PERFECT ATTENDANCE             | 3,646                      | 2,236          | 0              | 3,296       | 3,296       | 0                                  | 3,296                 | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 8,952                      | 0              | 0              | 0           | 0           | 341                                | (341)                 | (341)                 |
| 511118 - OFFICE MANAGER                 | 30,756                     | 72,956         | 77,423         | 62,149      | 78,062      | 78,584                             | (522)                 | (1,161)               |
| 511119 - MOBILITY MGR/OPS COORD         | 66,050                     | 72,199         | 77,423         | 61,282      | 76,973      | 78,584                             | (1,611)               | (1,161)               |
| 511121 - PAID LEAVE                     | 0                          | 0              | 0              | 0           | 0           | 2,030                              | (2,030)               | (2,030)               |
| 511200 - PART TIME/TEMP EMPLOYEES       | 168,280                    | 197,466        | 322,908        | 183,078     | 229,953     | 355,896                            | (125,943)             | (32,988)              |
| 511300 - OVERTIME                       | 2,711                      | 683            | 5,150          | 150         | 189         | 5,075                              | (4,886)               | 75                    |
| TOTAL COMPENSATION                      | 931,117                    | 1,055,289      | 1,252,846      | 891,473     | 1,118,881   | 1,259,605                          | (140,724)             | (6,759)               |
| 512101 - GROUP INSURANCE - HEALTH       | 230,321                    | 293,271        | 172,400        | 173,158     | 217,493     | 224,012                            | (6,519)               | (51,612)              |
| 512102 - GROUP INSURANCE - LIFE         | 776                        | 850            | 895            | 736         | 925         | 895                                | 30                    | 0                     |
| 512103 - GROUP INSURANCE - DENTAL       | 3,578                      | 3,747          | 3,784          | 4,222       | 5,302       | 5,852                              | (550)                 | (2,068)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,636                      | 1,866          | 1,931          | 1,372       | 1,723       | 915                                | 808                   | 1,016                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 437                        | 488            | 505            | 387         | 486         | 532                                | (46)                  | (27)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 138                        | 158            | 164            | 125         | 157         | 144                                | 13                    | 20                    |
| 512403 - DEFINED BENEFIT PLAN           | 126,447                    | 150,029        | 157,482        | 123,460     | 155,070     | 161,811                            | (6,741)               | (4,329)               |
| TOTAL BENEFITS                          | 363,333                    | 450,409        | 337,161        | 303,459     | 381,157     | 394,161                            | (13,004)              | (57,000)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 55,410                     | 62,864         | 75,944         | 53,020      | 66,595      | 81,497                             | (14,902)              | (5,553)               |
| 512300 - MEDICARE                       | 12,959                     | 14,702         | 17,761         | 12,400      | 15,575      | 19,058                             | (3,483)               | (1,297)               |
| TOTAL PAYROLL TAXES                     | 68,369                     | 77,567         | 93,705         | 65,420      | 82,170      | 100,555                            | (18,385)              | (6,850)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,362,819                  | 1,583,265      | 1,683,712      | 1,260,353   | 1,582,208   | 1,754,321                          | (172,113)             | (70,609)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 362,524                    | 61,418         | 122,060        | 163,073     | 217,431     | 154,541                            | 62,890                | (32,481)              |
| 521225 - PROF SVCS/TRANSPORTATION       | 4,970                      | 208            | 0              | 455         | 606         | 0                                  | 606                   | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 13,177                     | 650            | 1,600          | 0           | 0           | 1,600                              | (1,600)               | 0                     |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 5,619                      | 1,990          | 0              | 2,109       | 2,812       | 0                                  | 2,812                 | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 9,389                             | 9,647          | 10,000         | 9,888       | 13,184      | 10,000                             | 3,184                      | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 525                               | 329            | 650            | 192         | 256         | 650                                | (394)                      | 0                     |
| 523110 - INSURANCE DEDUCTIBLES          | 545                               | 2,164          | 0              | (475)       | (633)       | 0                                  | (633)                      | 0                     |
| 523201 - CELL PHONE                     | 531                               | 561            | 600            | 425         | 566         | 1,200                              | (634)                      | (600)                 |
| 523202 - COMMUNICATIONS - NON ALLOCATED | 0                                 | 0              | 0              | 0           | 0           | 7,680                              | (7,680)                    | (7,680)               |
| 523250 - POSTAGE                        | 15                                | 0              | 120            | 0           | 0           | 120                                | (120)                      | 0                     |
| 523300 - ADVERTISING                    | 240                               | 115            | 500            | 0           | 0           | 500                                | (500)                      | 0                     |
| 523400 - PRINTING AND BINDING           | 860                               | 0              | 2,000          | 288         | 384         | 2,000                              | (1,616)                    | 0                     |
| 523500 - TRAVEL                         | 6,749                             | 4,280          | 6,000          | 2,226       | 2,968       | 6,000                              | (3,032)                    | 0                     |
| 523600 - DUES AND FEES                  | 1,177                             | 3,473          | 1,445          | 940         | 1,254       | 1,445                              | (191)                      | 0                     |
| 523700 - EDUCATION AND TRAINING         | 3,674                             | 4,248          | 3,000          | 1,210       | 1,613       | 4,000                              | (2,387)                    | (1,000)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 4,544                             | 3,272          | 8,300          | 6,148       | 8,197       | 7,000                              | 1,197                      | 1,300                 |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 45,953      | 61,271      | 0                                  | 61,271                     | 0                     |
| 531240 - BOTTLED GAS                    | 48,231                            | 62,295         | 45,000         | 49,874      | 66,498      | 65,000                             | 1,498                      | (20,000)              |
| 531270 - GASOLINE                       | 150,327                           | 137,419        | 145,000        | 115,245     | 153,660     | 146,400                            | 7,260                      | (1,400)               |
| 531300 - FOOD                           | 1,746                             | 1,977          | 2,500          | 2,441       | 3,255       | 2,500                              | 755                        | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 3,547                             | 15,615         | 15,609         | 0           | 0           | 13,316                             | (13,316)                   | 2,293                 |
| 531712 - UNIFORMS                       | 4,186                             | 2,510          | 6,000          | 188         | 251         | 6,000                              | (5,749)                    | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 622,575                           | 312,172        | 370,384        | 400,180     | 533,574     | 429,952                            | 103,622                    | (59,568)              |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 541300 - BUILDINGS                      | 0                                 | 901,409        | 4,200,000      | 2,103,497   | 2,804,662   | 800,000                            | 2,004,662                  | 3,400,000             |
| 542200 - VEHICLES                       | 259,051                           | 440,148        | 372,000        | 238,386     | 317,847     | 1,118,100                          | (800,253)                  | (746,100)             |
| 542500 - OTHER EQUIPMENT                | 0                                 | 29,858         | 164,800        | 0           | 0           | 0                                  | 0                          | 164,800               |
| TOTAL CAPITAL (54S)                     | 259,051                           | 1,371,415      | 4,736,800      | 2,341,882   | 3,122,510   | 1,918,100                          | 1,204,410                  | 2,818,700             |
| NON-OPERATIONAL COSTS                   |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES     | 0                                 | 441,432        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL NON-OPERATIONAL COSTS             | 0                                 | 441,432        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                                   | 2,244,445                         | 3,708,283      | 6,790,896      | 4,002,415   | 5,238,291   | 4,102,373                          | 1,135,918                  | 2,688,523             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - TRANSPORTATION FUND (240)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 4,243                      | 3,818          | 4,439          | 3,640       | 4,439       | 4,497                              | (58)                  | (58)                  |
| 512701 - WORKERS COMP CLAIMS               | 13,077                     | 11,703         | 0              | 30,885      | 41,180      | 0                                  | 41,180                | 0                     |
| 522110 - DISPOSAL                          | 262                        | 524            | 540            | 437         | 582         | 540                                | 42                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 1,183                      | 2,979          | 2,861          | 2,384       | 3,179       | 3,124                              | 55                    | (263)                 |
| 522140 - LAWN CARE                         | 580                        | 1,156          | 1,760          | 1,159       | 1,545       | 1,760                              | (215)                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 108,303                    | 149,095        | 120,000        | 86,601      | 115,467     | 130,000                            | (14,533)              | (10,000)              |
| 522218 - PEST CONTROL                      | 40                         | 203            | 162            | 108         | 144         | 162                                | (18)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 28,363                     | 32,802         | 44,192         | 45,200      | 45,200      | 49,074                             | (3,874)               | (4,882)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 13,611                     | 13,927         | 6,600          | 11,423      | 15,231      | 14,514                             | 717                   | (7,914)               |
| 531210 - WATER/SEWER                       | 144                        | 362            | 450            | 281         | 375         | 450                                | (75)                  | 0                     |
| 531230 - ELECTRICITY                       | 3,695                      | 7,819          | 5,771          | 4,893       | 6,524       | 5,771                              | 753                   | 0                     |
| 531520 - NATURAL GAS                       | 683                        | 1,724          | 2,010          | 1,323       | 1,764       | 2,010                              | (246)                 | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 174,183                    | 226,112        | 188,785        | 188,333     | 235,630     | 211,902                            | 23,728                | (23,117)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 174,183                    | 226,112        | 188,785        | 188,333     | 235,630     | 211,902                            | 23,728                | (23,117)              |
| <b>TOTAL EXPENDITURES</b>                  | 2,418,628                  | 3,934,395      | 6,979,681      | 4,190,748   | 5,473,921   | 4,314,275                          | 1,159,646             | 2,665,406             |
| <b>TOTAL FUND REDUCTIONS</b>               | 2,418,628                  | 3,934,395      | 6,979,681      | 4,190,748   | 5,473,921   | 4,314,275                          | 1,159,646             | 2,665,406             |

| Fund Balance   |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 947,324        | + | 7,110,126                   | - | 5,473,921                | = | 2,583,529                       | 2,583,529            | + | 4,314,275              | - | 4,314,275           | = | 2,583,529                    |

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
TRANSPORTATION FUND  
2027 HEADCOUNT**

|             |                                       | 2024 Budget |      |      |       | 2025 Budget |       |      |       | 2026 Budget |       |      |       | 2027 Budget |       |      |       |
|-------------|---------------------------------------|-------------|------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|-------------|-------|------|-------|
|             |                                       | FT          | PT   | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total | FT          | PT    | SPT  | Total |
| CATS (5541) | ADMA - ADMINISTRATIVE ASSISTANT I     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|             | BDVR - SHUTTLE BUS DRIVER             | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00  | 0.00 | 13.00 | 13.00       | 0.00  | 0.00 | 13.00 | 13.00       | 0.00  | 0.00 | 13.00 |
|             | DCAT - DIRECTOR CATS TRANSIT          | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|             | DISP - DISPATCHER                     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  | 1.00        | 0.00  | 0.00 | 1.00  |
|             | DPYD - DPTY DIRECTOR CATS TRANSPORTAT | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  | 2.00        | 0.00  | 0.00 | 2.00  |
|             | OPMG - DIRECTOR CATS TRANSIT          | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|             | PTC - PT COMPLIANCE OFFICER           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  |
|             | PTIN - PT INTERN                      | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  | 0.00        | 0.00  | 0.00 | 0.00  |
|             | PTSB - PART-TIME SHUTTLE BUS DRIVER   | 0.00        | 8.00 | 0.00 | 8.00  | 0.00        | 10.00 | 0.00 | 10.00 | 0.00        | 10.00 | 0.00 | 10.00 | 0.00        | 10.00 | 0.00 | 10.00 |
|             | PTTD - PART-TIME DISPATCHER           | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  | 0.00        | 1.00  | 0.00 | 1.00  |
| Total       |                                       | 18.00       | 9.00 | 0.00 | 27.00 | 18.00       | 12.00 | 0.00 | 30.00 | 18.00       | 12.00 | 0.00 | 30.00 | 18.00       | 12.00 | 0.00 | 30.00 |
| Total       |                                       | 18.00       | 9.00 | 0.00 | 27.00 | 18.00       | 12.00 | 0.00 | 30.00 | 18.00       | 12.00 | 0.00 | 30.00 | 18.00       | 12.00 | 0.00 | 30.00 |

# Cherokee County



Parks & Recreation  
Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

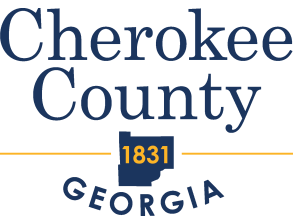
|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>PARKS AND RECREATION (225)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>       |                                   |                |                |             |             |                                    |                            |                       |
| <b>TAXES</b>                            |                                   |                |                |             |             |                                    |                            |                       |
| 314200 - BEER/WINE ALCOHOL BEV EXCISE   | 1,012,143                         | 1,010,712      | 1,255,375      | 717,818     | 1,053,698   | 1,250,000                          | (196,302)                  | 5,375                 |
| 314250 - DISTILLED SPIRIT ALCOHOLIC BEV | 229,807                           | 222,008        | 240,000        | 157,210     | 222,486     | 245,000                            | (22,514)                   | (5,000)               |
| <b>TOTAL TAXES</b>                      | 1,241,950                         | 1,232,720      | 1,495,375      | 875,028     | 1,276,184   | 1,495,000                          | (218,816)                  | 375                   |
| <b>CHARGES FOR SVCS</b>                 |                                   |                |                |             |             |                                    |                            |                       |
| 347200 - ACTIVITY FEES                  | 947,697                           | 1,007,406      | 913,786        | 957,414     | 1,104,935   | 990,959                            | 113,976                    | (77,173)              |
| 347210 - LANE RENTAL FEES               | 173,353                           | 131,141        | 180,000        | 76,148      | 83,367      | 220,000                            | (136,633)                  | (40,000)              |
| 347300 - EVENT ADMISSION FEES           | 423,920                           | 427,987        | 464,100        | 392,387     | 436,659     | 425,000                            | 11,659                     | 39,100                |
| 347400 - SPECIAL EVENTS                 | 39,374                            | 48,311         | 65,000         | 47,939      | 54,208      | 66,475                             | (12,267)                   | (1,475)               |
| 347500 - PROGRAM FEES                   | 928,383                           | 1,014,978      | 1,344,562      | 949,036     | 1,098,754   | 1,309,065                          | (210,311)                  | 35,497                |
| 347600 - SPECIAL POPULATIONS            | 57,834                            | 55,416         | 86,450         | 59,317      | 66,011      | 67,510                             | (1,499)                    | 18,940                |
| 347800 - TOURNAMENTS                    | 0                                 | 0              | 0              | 79,118      | 79,118      | 0                                  | 79,118                     | 0                     |
| 347810 - ADULT ATHLETICS                | 136,962                           | 147,277        | 149,750        | 120,503     | 149,051     | 150,000                            | (949)                      | (250)                 |
| 347811 - YOUTH ATHLETICS                | 1,228,223                         | 1,267,990      | 1,277,350      | 1,336,508   | 1,366,067   | 1,314,000                          | 52,067                     | (36,650)              |
| 347812 - PARKS BRICKS                   | 4,673                             | 1,439          | 5,000          | 0           | 5,000       | 5,000                              | 0                          | 0                     |
| 347900 - OTHER RECREATIONAL FEES        | 0                                 | 2,961          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 347910 - CONCESSION REVENUES            | 69,757                            | 54,880         | 65,250         | 34,748      | 65,178      | 68,750                             | (3,572)                    | (3,500)               |
| <b>TOTAL CHARGES FOR SVCS</b>           | 4,010,175                         | 4,159,786      | 4,551,248      | 4,053,117   | 4,508,348   | 4,616,759                          | (108,411)                  | (65,511)              |
| <b>MISC REVENUE</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 380000 - MISCELLANEOUS REVENUE          | 0                                 | 1,000          | 0              | 620,000     | 620,000     | 0                                  | 620,000                    | 0                     |
| <b>TOTAL MISC REVENUE</b>               | 0                                 | 1,000          | 0              | 620,000     | 620,000     | 0                                  | 620,000                    | 0                     |
| <b>CONTRIBUTIONS</b>                    |                                   |                |                |             |             |                                    |                            |                       |
| 371000 - CONTRIBUTIONS AND DONATIONS    | 86,550                            | 86,502         | 102,654        | 276,000     | 352,654     | 86,000                             | 266,654                    | 16,654                |
| <b>TOTAL CONTRIBUTIONS</b>              | 86,550                            | 86,502         | 102,654        | 276,000     | 352,654     | 86,000                             | 266,654                    | 16,654                |
| <b>SALE OF ASSETS</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 392100 - SALE OF ASSETS                 | 23,673                            | 3,476,273      | 0              | 4,100       | 4,100       | 0                                  | 4,100                      | 0                     |
| <b>TOTAL SALE OF ASSETS</b>             | 23,673                            | 3,476,273      | 0              | 4,100       | 4,100       | 0                                  | 4,100                      | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                 | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                 | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>BOND/DEBT PROCEEDS</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 393600 - INSURANCE RECOVERY     | 19,768                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL BOND/DEBT PROCEEDS</b> | 19,768                            | 0              | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>USE OF RESERVES</b>          |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES        | 0                                 | 0              | 350,000        | 0           | 0           | 1,225,000                          | 0                          | 0                     |
| <b>TOTAL USE OF RESERVES</b>    | 0                                 | 0              | 350,000        | 0           | 0           | 1,225,000                          | 0                          | 0                     |





2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                      |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND | 3,155,664                         | 3,280,004      | 3,471,418      | 2,892,848   | 3,471,418   | 3,452,534                          | 18,884                     | 18,884                |
| 391275 - TRANSFER IN FROM HOTEL/MOTEL  | 0                                 | 200,000        | 200,000        | 166,667     | 200,000     | 200,000                            | 0                          | 0                     |
| TOTAL TRANSFERS FROM/TO                | 3,155,664                         | 3,480,004      | 3,671,418      | 3,059,515   | 3,671,418   | 3,652,534                          | 18,884                     | 18,884                |
| TOTAL ALL FUNDING SOURCES              | 8,537,780                         | 12,436,286     | 10,170,695     | 8,887,760   | 10,432,704  | 11,075,293                         | (642,589)                  | (904,598)             |
| <u>EXPENDITURES</u>                    |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 2,299,593                  | 2,543,607      | 2,847,304      | 2,125,857   | 2,670,158   | 2,856,342                          | (186,184)             | (9,038)               |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 12,241                     | 11,644         | 0              | 16,099      | 20,221      | 0                                  | 20,221                | 0                     |
| 511103 - WORKED HOLIDAY                 | 0                          | 0              | 0              | 36          | 46          | 0                                  | 46                    | 0                     |
| 511115 - PERFECT ATTENDANCE             | 13,105                     | 14,168         | 0              | 14,979      | 14,979      | 0                                  | 14,979                | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 1,054                      | 0              | 0              | 5,620       | 7,059       | 0                                  | 7,059                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 1,419,689                  | 1,484,406      | 1,447,971      | 1,072,758   | 1,347,425   | 1,427,538                          | (80,113)              | 20,433                |
| 511300 - OVERTIME                       | 543                        | 2,736          | 0              | 1,572       | 1,974       | 0                                  | 1,974                 | 0                     |
| TOTAL COMPENSATION                      | 3,746,225                  | 4,056,560      | 4,295,275      | 3,236,921   | 4,061,863   | 4,283,880                          | (222,017)             | 11,395                |
| 512101 - GROUP INSURANCE - HEALTH       | 655,505                    | 848,468        | 694,476        | 657,926     | 826,381     | 849,607                            | (23,226)              | (155,131)             |
| 512102 - GROUP INSURANCE - LIFE         | 2,357                      | 2,430          | 2,943          | 2,159       | 2,711       | 2,598                              | 113                   | 345                   |
| 512103 - GROUP INSURANCE - DENTAL       | 10,108                     | 10,573         | 12,384         | 13,627      | 17,116      | 20,333                             | (3,217)               | (7,949)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 5,065                      | 5,434          | 6,024          | 4,028       | 5,059       | 5,204                              | (145)                 | 820                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 1,304                      | 1,331          | 1,500          | 1,110       | 1,394       | 1,515                              | (121)                 | (15)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 416                        | 431            | 487            | 360         | 452         | 491                                | (39)                  | (4)                   |
| 512403 - DEFINED BENEFIT PLAN           | 382,214                    | 443,708        | 498,279        | 378,256     | 475,104     | 499,860                            | (24,756)              | (1,581)               |
| TOTAL BENEFITS                          | 1,056,971                  | 1,312,375      | 1,216,093      | 1,057,466   | 1,328,218   | 1,379,608                          | (51,390)              | (163,515)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 229,353                    | 242,924        | 274,480        | 194,784     | 244,656     | 265,318                            | (20,662)              | 9,162                 |
| 512300 - MEDICARE                       | 53,639                     | 57,247         | 62,325         | 45,554      | 57,218      | 62,050                             | (4,832)               | 275                   |
| TOTAL PAYROLL TAXES                     | 282,992                    | 300,171        | 336,805        | 240,338     | 301,874     | 327,368                            | (25,494)              | 9,437                 |
| 512600 - UNEMPLOYMENT INSURANCE         | 0                          | 0              | 0              | 365         | 458         | 0                                  | 458                   | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 0                          | 0              | 0              | 365         | 458         | 0                                  | 458                   | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 5,086,188                  | 5,669,106      | 5,848,173      | 4,535,090   | 5,692,413   | 5,990,856                          | (298,443)             | (142,683)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 31,540                     | 7,676          | 8,903          | 6,079       | 8,105       | 8,351                              | (246)                 | 552                   |
| 521214 - PROF SVCS - LEGAL              | 0                          | 0              | 0              | 4,911       | 6,548       | 0                                  | 6,548                 | 0                     |
| 521300 - TECHNICAL                      | 74,301                     | 106,173        | 141,645        | 33,218      | 44,290      | 3,125                              | 41,165                | 138,520               |
| 521310 - PARKS BRICKS                   | 4,673                      | 1,439          | 5,675          | 1,116       | 1,489       | 5,675                              | (4,186)               | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 129,984                    | 111,152        | 183,859        | 200,095     | 266,793     | 203,990                            | 62,803                | (20,131)              |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 4,558                      | 6,921          | 0              | 9,375       | 12,500      | 0                                  | 12,500                | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 522212 - BUILDING/GROUNDS               | 69,191                            | 73,652         | 120,000        | 112,401     | 149,868     | 100,000                            | 49,868                     | 20,000                |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 0                                 | 0              | 0              | 98,926      | 131,901     | 108,000                            | 23,901                     | (108,000)             |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 7,757                             | 12,311         | 11,725         | 8,043       | 10,724      | 8,900                              | 1,824                      | 2,825                 |
| 523110 - INSURANCE DEDUCTIBLES          | 13,079                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523201 - CELL PHONE                     | 31,110                            | 29,788         | 34,768         | 22,101      | 29,468      | 33,856                             | (4,388)                    | 912                   |
| 523250 - POSTAGE                        | 6,976                             | 1,812          | 950            | 232         | 309         | 300                                | 9                          | 650                   |
| 523300 - ADVERTISING                    | 50,543                            | 29,763         | 56,368         | 41,837      | 55,783      | 56,168                             | (385)                      | 200                   |
| 523400 - PRINTING AND BINDING           | 5                                 | 84             | 1,600          | 244         | 325         | 400                                | (75)                       | 1,200                 |
| 523500 - TRAVEL                         | 8,695                             | 12,194         | 28,569         | 21,594      | 28,792      | 20,235                             | 8,557                      | 8,334                 |
| 523600 - DUES AND FEES                  | 8,693                             | 10,555         | 9,763          | 17,015      | 22,686      | 11,228                             | 11,458                     | (1,465)               |
| 523700 - EDUCATION AND TRAINING         | 16,805                            | 20,074         | 23,385         | 8,181       | 10,908      | 17,090                             | (6,182)                    | 6,295                 |
| 523900 - OTHER PURCHASED SERVICES       | 0                                 | 0              | 0              | 222,723     | 296,964     | 572,738                            | (275,774)                  | (572,738)             |
| 523902 - CREDIT CARD FEES               | 1,824                             | 4,093          | 0              | 850         | 1,134       | 0                                  | 1,134                      | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 1,347,395                         | 1,397,092      | 1,777,665      | 944,760     | 1,259,680   | 935,985                            | 323,695                    | 841,680               |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 9,961                             | 13,761         | 25,000         | 25,008      | 33,344      | 52,440                             | (19,096)                   | (27,440)              |
| 531115 - GEN SUPPLIES/CONCRETE          | 0                                 | 0              | 0              | 0           | 0           | 500                                | (500)                      | (500)                 |
| 531145 - GEN SUPPLIES/STONE             | 0                                 | 0              | 0              | 115         | 154         | 13,230                             | (13,076)                   | (13,230)              |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 25,598      | 34,131      | 44,337                             | (10,206)                   | (44,337)              |
| 531270 - GASOLINE                       | 78,657                            | 90,791         | 75,000         | 68,784      | 91,712      | 84,000                             | 7,712                      | (9,000)               |
| 531300 - FOOD                           | 9,149                             | 9,913          | 13,700         | 10,071      | 13,429      | 9,450                              | 3,979                      | 4,250                 |
| 531400 - BOOKS AND PERIODICALS          | 70                                | 0              | 250            | 0           | 0           | 50                                 | (50)                       | 200                   |
| 531600 - SMALL EQUIPMENT                | 10,105                            | 26,473         | 15,400         | 9,915       | 13,220      | 15,900                             | (2,680)                    | (500)                 |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 52,517                            | 28,594         | 20,940         | 12,946      | 17,261      | 9,470                              | 7,791                      | 11,470                |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 6,107       | 8,143       | 11,972                             | (3,829)                    | (11,972)              |
| 531700 - OTHER SUPPLIES                 | 24,180                            | 17,039         | 26,280         | 14,548      | 19,398      | 17,830                             | 1,568                      | 8,450                 |
| 531712 - UNIFORMS                       | 11,176                            | 10,986         | 14,050         | 6,646       | 8,861       | 9,000                              | (139)                      | 5,050                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 2,002,945                         | 2,022,335      | 2,595,495      | 1,933,439   | 2,577,919   | 2,354,220                          | 223,699                    | 241,275               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                      | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                  |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                      | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>CAPITAL (54S)</b>                 |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 541200 - SITE IMPROVEMENTS           | 0                                 | 0                | 0                | 36,669           | 48,892           | 550,000                            | (501,108)                  | (550,000)             |
| 541300 - BUILDINGS                   | 0                                 | 0                | 305,000          | 305,000          | 406,667          | 150,000                            | 256,667                    | 155,000               |
| 542200 - VEHICLES                    | 21,801                            | 0                | 0                | 0                | 0                | 0                                  | 0                          | 0                     |
| 542500 - OTHER EQUIPMENT             | 0                                 | 81,473           | 0                | 0                | 0                | 200,000                            | (200,000)                  | (200,000)             |
| 543000 - PROFESSIONAL SERVICE ASSETS | 0                                 | 0                | 0                | 9,400            | 12,533           | 225,000                            | (212,467)                  | (225,000)             |
| <b>TOTAL CAPITAL (54S)</b>           | <b>21,801</b>                     | <b>81,473</b>    | <b>305,000</b>   | <b>351,069</b>   | <b>468,092</b>   | <b>1,125,000</b>                   | <b>(656,908)</b>           | <b>(820,000)</b>      |
| <b>NON-OPERATIONAL COSTS</b>         |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 571002 - INTERGOVERNMENTAL-SW FEES   | 1,660                             | 1,660            | 1,600            | 1,660            | 1,660            | 1,600                              | 60                         | 0                     |
| <b>TOTAL NON-OPERATIONAL COSTS</b>   | <b>1,660</b>                      | <b>1,660</b>     | <b>1,600</b>     | <b>1,660</b>     | <b>1,660</b>     | <b>1,600</b>                       | <b>60</b>                  | <b>0</b>              |
| <b>TOTAL</b>                         | <b>7,112,595</b>                  | <b>7,774,574</b> | <b>8,750,268</b> | <b>6,821,259</b> | <b>8,740,085</b> | <b>9,471,676</b>                   | <b>(731,591)</b>           | <b>(721,408)</b>      |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 10,771                     | 9,696          | 12,084         | 9,241       | 12,084      | 12,491                             | (407)                 | (407)                 |
| 512701 - WORKERS COMP CLAIMS               | 108,377                    | 10,025         | 14,740         | 5,620       | 7,494       | 6,740                              | 754                   | 8,000                 |
| 522110 - DISPOSAL                          | 31,369                     | 32,115         | 32,126         | 28,289      | 37,718      | 34,526                             | 3,192                 | (2,400)               |
| 522130 - CUSTODIAL SERVICES                | 115,580                    | 112,521        | 99,085         | 90,707      | 120,943     | 108,181                            | 12,762                | (9,096)               |
| 522140 - LAWN CARE                         | 33,724                     | 35,698         | 45,782         | 29,529      | 39,372      | 45,782                             | (6,410)               | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 50,276                     | 84,837         | 40,000         | 68,701      | 91,601      | 73,134                             | 18,467                | (33,134)              |
| 522218 - PEST CONTROL                      | 3,655                      | 13,400         | 8,700          | 6,430       | 8,573       | 8,700                              | (127)                 | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 57,074                     | 64,990         | 95,468         | 74,355      | 95,468      | 104,487                            | (9,019)               | (9,019)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 84,439                     | 86,337         | 92,640         | 78,595      | 104,793     | 104,254                            | 539                   | (11,614)              |
| 531210 - WATER/SEWER                       | 215,712                    | 249,386        | 243,457        | 218,963     | 291,950     | 268,177                            | 23,773                | (24,720)              |
| 531230 - ELECTRICITY                       | 529,104                    | 546,391        | 472,845        | 468,906     | 625,208     | 624,165                            | 1,043                 | (151,320)             |
| 531520 - NATURAL GAS                       | 53,494                     | 58,749         | 68,500         | 51,114      | 68,152      | 62,980                             | 5,172                 | 5,520                 |
| <b>TOTAL ALLOCATED COSTS</b>               | 1,293,575                  | 1,304,146      | 1,225,427      | 1,130,448   | 1,503,356   | 1,453,617                          | 49,739                | (228,190)             |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 1,293,575                  | 1,304,146      | 1,225,427      | 1,130,448   | 1,503,356   | 1,453,617                          | 49,739                | (228,190)             |
| <b>TOTAL EXPENDITURES</b>                  | 8,406,170                  | 9,078,719      | 9,975,695      | 7,951,707   | 10,243,441  | 10,925,293                         | (681,852)             | (949,598)             |
| <b><u>INTERFUND TRANSFERS</u></b>          |                            |                |                |             |             |                                    |                       |                       |
| <b>TRANSFERS FROM/TO</b>                   |                            |                |                |             |             |                                    |                       |                       |
| 611100 - TRANSFERS TO GENERAL FUND         | 150,000                    | 150,000        | 195,000        | 125,000     | 195,000     | 150,000                            | 45,000                | 45,000                |
| 611250 - TRANSFERS TO GRANT FUND           | 0                          | 600,000        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 150,000                    | 750,000        | 195,000        | 125,000     | 195,000     | 150,000                            | 45,000                | 45,000                |
| <b>TOTAL INTERFUND TRANSFERS</b>           | 150,000                    | 750,000        | 195,000        | 125,000     | 195,000     | 150,000                            | 45,000                | 45,000                |
| <b>TOTAL FUND REDUCTIONS</b>               | 8,556,170                  | 9,828,719      | 10,170,695     | 8,076,707   | 10,438,441  | 11,075,293                         | (636,852)             | (904,598)             |

Fund Balance

| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| 3,662,485      | + | 10,432,704                  | - | 10,438,441               | = | 3,656,749                       | 3,656,749            | + | 9,850,293              | - | 11,075,293          | = | 2,431,749                    |

NOTES
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

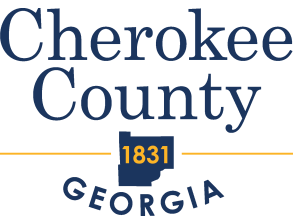
**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
PARKS AND RECREATION  
2027 HEADCOUNT**

|                       |                                       | 2024 Budget |               |             |               | 2025 Budget |               |             |               | 2026 Budget |               |             |               | 2027 Budget |               |             |               |
|-----------------------|---------------------------------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|
|                       |                                       | FT          | PT            | SPT         | Total         | FT          | PT            | SPT         | Total         | FT          | PT            | SPT         | Total         | FT          | PT            | SPT         | Total         |
| CRPA ADMIN (6110)     | ADD - ADMINISTRATIVE DIVISION DIRECT  | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | DRRP - DIRECTOR - REC & PARKS         | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | OFCO - OFFICE COORDINATOR             | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | PTP1 - PART TIME PARKS 1              | 0.00        | 5.00          | 0.00        | 5.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          |
|                       | RCCO - RECREATION COORDINATOR         | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | <b>Total</b>                          | <b>4.00</b> | <b>5.00</b>   | <b>0.00</b> | <b>9.00</b>   | <b>4.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>5.00</b>   | <b>4.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>5.00</b>   | <b>4.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>5.00</b>   |
| CRPA PROGRAMS (6120)  | PTBD - PART-TIME BUS DRIVER           | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          | 0.00        | 8.00          |
|                       | PTP1 - PART TIME PARKS 1              | 0.00        | 54.00         | 0.00        | 54.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         | 0.00        | 59.00         |
|                       | PTP4 - PART TIME PARKS 4              | 0.00        | 26.00         | 0.00        | 26.00         | 0.00        | 22.00         | 0.00        | 22.00         | 0.00        | 22.00         | 0.00        | 22.00         | 0.00        | 22.00         | 0.00        | 22.00         |
|                       | PTP5 - PART TIME PARKS 5              | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          | 0.00        | 4.00          |
|                       | PTRP - PT REC/PARK                    | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          |
|                       | RCCO - RECREATION COORDINATOR         | 4.00        | 0.00          | 0.00        | 4.00          | 4.00        | 0.00          | 0.00        | 4.00          | 3.00        | 0.00          | 0.00        | 3.00          | 2.00        | 0.00          | 0.00        | 2.00          |
|                       | REDD - RECREATION DIVISION DIRECTOR   | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | SRRC - SR RECREATION COORDINATOR      | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | <b>Total</b>                          | <b>5.00</b> | <b>93.00</b>  | <b>0.00</b> | <b>98.00</b>  | <b>5.00</b> | <b>93.00</b>  | <b>0.00</b> | <b>98.00</b>  | <b>4.00</b> | <b>93.00</b>  | <b>0.00</b> | <b>97.00</b>  | <b>4.00</b> | <b>93.00</b>  | <b>0.00</b> | <b>97.00</b>  |
| AQUATIC CENTER (6124) | ACAC - AQUATICS COORDINATOR           | 2.00        | 0.00          | 0.00        | 2.00          | 2.00        | 0.00          | 0.00        | 2.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | ACAM - AQUATICS MGR                   | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 2.00        | 0.00          | 0.00        | 2.00          |
|                       | FMSA - FACILITIES MAINTENANCE SUPERVI | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 0.00        | 0.00          | 0.00        | 0.00          |
|                       | FOCA - FACILITY OPERATIONS COORDINATO | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | PT11 - PART TIME PARKS 11             | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          |
|                       | PTJT - PT FACILITIES MAINTENANCE      | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          | 0.00        | 2.00          |
|                       | PTP1 - PART TIME PARKS 1              | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         | 0.00        | 96.00         |
|                       | PTP4 - PART TIME PARKS 4              | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         | 0.00        | 14.00         |
|                       | PTP6 - PART TIME PARKS 6              | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          | 0.00        | 1.00          |
|                       | SRAQ - SR AQUATICS COORDINATOR        | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 0.00        | 0.00          | 1.00        | 0.00          | 0.00        | 1.00          | 1.00        | 0.00          | 0.00        | 1.00          |
|                       | <b>Total</b>                          | <b>5.00</b> | <b>114.00</b> | <b>0.00</b> | <b>119.00</b> | <b>5.00</b> | <b>114.00</b> | <b>0.00</b> | <b>119.00</b> | <b>5.00</b> | <b>114.00</b> | <b>0.00</b> | <b>119.00</b> | <b>5.00</b> | <b>114.00</b> | <b>0.00</b> | <b>119.00</b> |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
PARKS AND RECREATION  
2027 HEADCOUNT**

|                                |                                       | 2024 Budget  |               |             |               | 2025 Budget  |               |             |               | 2026 Budget  |               |             |               | 2027 Budget  |               |             |               |
|--------------------------------|---------------------------------------|--------------|---------------|-------------|---------------|--------------|---------------|-------------|---------------|--------------|---------------|-------------|---------------|--------------|---------------|-------------|---------------|
|                                |                                       | FT           | PT            | SPT         | Total         | FT           | PT            | SPT         | Total         | FT           | PT            | SPT         | Total         | FT           | PT            | SPT         | Total         |
| CRPA ATHLETICS (6130)          | ATCO - ATHLETIC COORDINATOR           | 5.00         | 0.00          | 0.00        | 5.00          | 4.00         | 0.00          | 0.00        | 4.00          | 4.00         | 0.00          | 0.00        | 4.00          | 4.00         | 0.00          | 0.00        | 4.00          |
|                                | ATDD - ATHLETICS DIVISION DIRECTOR    | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | ATMG - ATHLETIC MANAGER               | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | PTP1 - PART TIME PARKS 1              | 0.00         | 59.00         | 0.00        | 59.00         | 0.00         | 59.00         | 0.00        | 59.00         | 0.00         | 60.00         | 0.00        | 60.00         | 0.00         | 60.00         | 0.00        | 60.00         |
|                                | PTP5 - PART TIME PARKS 5              | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          |
|                                | PTRP - PT REC/PARK                    | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          |
|                                | <b>Total</b>                          | <b>6.00</b>  | <b>61.00</b>  | <b>0.00</b> | <b>67.00</b>  | <b>6.00</b>  | <b>61.00</b>  | <b>0.00</b> | <b>67.00</b>  | <b>6.00</b>  | <b>61.00</b>  | <b>0.00</b> | <b>67.00</b>  | <b>6.00</b>  | <b>61.00</b>  | <b>0.00</b> | <b>67.00</b>  |
| PARKS FACILITIES (6149)        | FCMT - FACILITIES MAINTENANCE TECH    | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | FOCA - FACILITY OPERATIONS COORDINATO | 2.00         | 0.00          | 0.00        | 2.00          | 2.00         | 0.00          | 0.00        | 2.00          | 2.00         | 0.00          | 0.00        | 2.00          | 2.00         | 0.00          | 0.00        | 2.00          |
|                                | PFDR - PARKS FACILITY DIVISION DIR    | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | PFMG - PARKS/FACILITIES MANAGER       | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | PKWR - PARKS WORKER                   | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          |
|                                | PTJT - PT FACILITIES MAINTENANCE      | 0.00         | 2.00          | 0.00        | 2.00          | 0.00         | 2.00          | 0.00        | 2.00          | 0.00         | 2.00          | 0.00        | 2.00          | 0.00         | 2.00          | 0.00        | 2.00          |
|                                | PTP1 - PART TIME PARKS 1              | 0.00         | 9.00          | 0.00        | 9.00          | 0.00         | 13.00         | 0.00        | 13.00         | 0.00         | 13.00         | 0.00        | 13.00         | 0.00         | 12.00         | 0.00        | 12.00         |
|                                | PTP4 - PART TIME PARKS 4              | 0.00         | 6.00          | 0.00        | 6.00          | 0.00         | 6.00          | 0.00        | 6.00          | 0.00         | 6.00          | 0.00        | 6.00          | 0.00         | 7.00          | 0.00        | 7.00          |
|                                | <b>Total</b>                          | <b>4.00</b>  | <b>17.00</b>  | <b>0.00</b> | <b>21.00</b>  | <b>5.00</b>  | <b>21.00</b>  | <b>0.00</b> | <b>26.00</b>  | <b>5.00</b>  | <b>21.00</b>  | <b>0.00</b> | <b>26.00</b>  | <b>5.00</b>  | <b>21.00</b>  | <b>0.00</b> | <b>26.00</b>  |
| CRPA MAINTENANCE (6220)        | CRWL - CREW LEADER/CRPA               | 3.00         | 0.00          | 0.00        | 3.00          | 3.00         | 0.00          | 0.00        | 3.00          | 3.00         | 0.00          | 0.00        | 3.00          | 3.00         | 0.00          | 0.00        | 3.00          |
|                                | EMPR - EQUIPMENT MECHANIC PARKS       | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | PKMR - PARKS MANAGER                  | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | PKWR - PARKS WORKER                   | 19.00        | 0.00          | 0.00        | 19.00         | 19.00        | 0.00          | 0.00        | 19.00         | 15.00        | 0.00          | 0.00        | 15.00         | 15.00        | 0.00          | 0.00        | 15.00         |
|                                | PMDD - PARK MAINTENANCE DIVISION DIRE | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | PSCO - PARK SERVICES COORDINATOR      | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | PTRP - PT REC/PARK                    | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          | 0.00         | 1.00          | 0.00        | 1.00          |
|                                | TURF - TURF SPECIALIST                | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | <b>Total</b>                          | <b>27.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>28.00</b>  | <b>27.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>28.00</b>  | <b>23.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>24.00</b>  | <b>23.00</b> | <b>1.00</b>   | <b>0.00</b> | <b>24.00</b>  |
| PARKS NATURAL RESOURCES (6240) | CRWL - CREW LEADER/CRPA               | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          | 2.00         | 0.00          | 0.00        | 2.00          | 2.00         | 0.00          | 0.00        | 2.00          |
|                                | PKWR - PARKS WORKER                   | 0.00         | 0.00          | 0.00        | 0.00          | 2.00         | 0.00          | 0.00        | 2.00          | 4.00         | 0.00          | 0.00        | 4.00          | 4.00         | 0.00          | 0.00        | 4.00          |
|                                | RCCO - RECREATION COORDINATOR         | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | REDD - RECREATION DIVISION DIRECTOR   | 0.00         | 0.00          | 0.00        | 0.00          | 0.00         | 0.00          | 0.00        | 0.00          | 1.00         | 0.00          | 0.00        | 1.00          | 1.00         | 0.00          | 0.00        | 1.00          |
|                                | <b>Total</b>                          | <b>0.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b>   | <b>2.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>2.00</b>   | <b>8.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>8.00</b>   | <b>8.00</b>  | <b>0.00</b>   | <b>0.00</b> | <b>8.00</b>   |
| <b>Total</b>                   |                                       | <b>51.00</b> | <b>291.00</b> | <b>0.00</b> | <b>342.00</b> | <b>54.00</b> | <b>291.00</b> | <b>0.00</b> | <b>345.00</b> | <b>55.00</b> | <b>291.00</b> | <b>0.00</b> | <b>346.00</b> | <b>55.00</b> | <b>291.00</b> | <b>0.00</b> | <b>346.00</b> |





|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PARKS AND RECREATION (225)              |                            |                |                |             |             |                                    |                       |                       |
| PARKS AND RECREATION ADMIN              |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 314,086                    | 330,737        | 339,838        | 273,189     | 343,136     | 364,633                            | (21,497)              | (24,795)              |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 12,241                     | 11,644         | 0              | 16,099      | 20,221      | 0                                  | 20,221                | 0                     |
| 511115 - PERFECT ATTENDANCE             | 3,429                      | 2,271          | 0              | 3,814       | 3,814       | 0                                  | 3,814                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 2,375                      | 2,850          | 4,635          | 3,300       | 4,145       | 4,568                              | (423)                 | 67                    |
| TOTAL COMPENSATION                      | 332,131                    | 347,502        | 344,473        | 296,402     | 371,316     | 369,201                            | 2,115                 | (24,728)              |
| 512101 - GROUP INSURANCE - HEALTH       | 83,428                     | 92,957         | 77,310         | 76,862      | 96,542      | 94,038                             | 2,504                 | (16,728)              |
| 512102 - GROUP INSURANCE - LIFE         | 315                        | 314            | 355            | 283         | 356         | 329                                | 27                    | 26                    |
| 512103 - GROUP INSURANCE - DENTAL       | 1,625                      | 1,618          | 1,612          | 1,839       | 2,310       | 2,608                              | (298)                 | (996)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 696                        | 735            | 740            | 477         | 599         | 545                                | 54                    | 195                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 113                        | 113            | 112            | 89          | 112         | 112                                | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 37                         | 37             | 36             | 29          | 36          | 36                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 52,317                     | 60,314         | 59,471         | 51,293      | 64,426      | 63,811                             | 615                   | (4,340)               |
| TOTAL BENEFITS                          | 138,532                    | 156,088        | 139,636        | 130,873     | 164,381     | 161,479                            | 2,902                 | (21,843)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 19,525                     | 20,341         | 21,358         | 17,367      | 21,813      | 22,608                             | (795)                 | (1,250)               |
| 512300 - MEDICARE                       | 4,566                      | 4,757          | 4,994          | 4,062       | 5,101       | 5,287                              | (186)                 | (293)                 |
| TOTAL PAYROLL TAXES                     | 24,092                     | 25,098         | 26,352         | 21,428      | 26,914      | 27,895                             | (981)                 | (1,543)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 494,754                    | 528,689        | 510,461        | 448,703     | 562,612     | 558,575                            | 4,037                 | (48,114)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 545                        | 503            | 105            | 0           | 0           | 53                                 | (53)                  | 52                    |
| 521214 - PROF SVCS - LEGAL              | 0                          | 0              | 0              | 4,911       | 6,548       | 0                                  | 6,548                 | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 1,550                      | 44             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 1,571                      | 1,498          | 1,000          | 874         | 1,165       | 1,600                              | (435)                 | (600)                 |
| 523201 - CELL PHONE                     | 2,091                      | 2,493          | 2,300          | 1,627       | 2,170       | 2,200                              | (30)                  | 100                   |
| 523250 - POSTAGE                        | 1,259                      | (267)          | 700            | 185         | 247         | 200                                | 47                    | 500                   |
| 523300 - ADVERTISING                    | 50,543                     | 29,738         | 55,368         | 41,837      | 55,783      | 55,168                             | 615                   | 200                   |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6110 - PARKS AND RECREATION ADMIN  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523400 - PRINTING AND BINDING           | 0                                 | 50             | 100            | 0           | 0           | 50                                 | (50)                       | 50                    |
| 523500 - TRAVEL                         | 2,442                             | 1,250          | 5,182          | 6,049       | 8,066       | 3,000                              | 5,066                      | 2,182                 |
| 523600 - DUES AND FEES                  | 7,846                             | 9,128          | 8,880          | 11,528      | 15,371      | 10,155                             | 5,216                      | (1,275)               |
| 523700 - EDUCATION AND TRAINING         | 2,762                             | 1,893          | 2,580          | 556         | 742         | 1,900                              | (1,158)                    | 680                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 15,406                            | 9,637          | 12,965         | 11,595      | 15,459      | 11,746                             | 3,713                      | 1,219                 |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 25,598      | 34,131      | 44,337                             | (10,206)                   | (44,337)              |
| 531270 - GASOLINE                       | (121)                             | 36,479         | 75,000         | 68,718      | 91,624      | 84,000                             | 7,624                      | (9,000)               |
| 531300 - FOOD                           | 5,642                             | 5,870          | 7,000          | 5,849       | 7,798       | 5,900                              | 1,898                      | 1,100                 |
| 531400 - BOOKS AND PERIODICALS          | 70                                | 0              | 250            | 0           | 0           | 50                                 | (50)                       | 200                   |
| 531600 - SMALL EQUIPMENT                | 0                                 | 0              | 0              | 448         | 597         | 0                                  | 597                        | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 52,517                            | 28,594         | 20,940         | 12,946      | 17,261      | 9,470                              | 7,791                      | 11,470                |
| 531712 - UNIFORMS                       | 2,767                             | 3,030          | 3,000          | 3,088       | 4,118       | 2,000                              | 2,118                      | 1,000                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 146,892                           | 129,939        | 195,370        | 195,810     | 261,080     | 231,829                            | 29,251                     | (36,459)              |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542200 - VEHICLES                       | 2,033                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL CAPITAL (54S)                     | 2,033                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| NON-OPERATIONAL COSTS                   |                                   |                |                |             |             |                                    |                            |                       |
| 571002 - INTERGOVERNMENTAL-SW FEES      | 1,660                             | 1,660          | 1,600          | 1,660       | 1,660       | 1,600                              | 60                         | 0                     |
| TOTAL NON-OPERATIONAL COSTS             | 1,660                             | 1,660          | 1,600          | 1,660       | 1,660       | 1,600                              | 60                         | 0                     |
| TOTAL                                   | 645,340                           | 660,288        | 707,431        | 646,173     | 825,352     | 792,004                            | 33,348                     | (84,573)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6110 - PARKS AND RECREATION ADMIN  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 888                               | 804            | 986            | 763         | 986         | 999                                | (13)                       | (13)                  |
| 522110 - DISPOSAL                          | 26,629                            | 27,538         | 26,826         | 24,600      | 32,800      | 29,226                             | 3,574                      | (2,400)               |
| 522130 - CUSTODIAL SERVICES                | 7,754                             | 8,612          | 0              | 8,136       | 10,849      | 0                                  | 10,849                     | 0                     |
| 522140 - LAWN CARE                         | 4,137                             | 2,876          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 50,276                            | 84,798         | 40,000         | 68,372      | 91,163      | 73,134                             | 18,029                     | (33,134)              |
| 522218 - PEST CONTROL                      | 2,370                             | 7,200          | 5,820          | 3,900       | 5,200       | 5,820                              | (620)                      | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 4,001                             | 3,612          | 4,383          | 4,472       | 4,472       | 14,075                             | (9,603)                    | (9,692)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 33,690                            | 34,831         | 35,820         | 27,722      | 36,962      | 37,701                             | (739)                      | (1,881)               |
| 531210 - WATER/SEWER                       | 111,911                           | 116,766        | 106,857        | 80,866      | 107,821     | 116,577                            | (8,756)                    | (9,720)               |
| 531230 - ELECTRICITY                       | 297,847                           | 294,389        | 301,145        | 245,955     | 327,939     | 343,465                            | (15,526)                   | (42,320)              |
| 531520 - NATURAL GAS                       | 0                                 | 0              | 800            | 0           | 0           | 800                                | (800)                      | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 539,503                           | 581,426        | 522,637        | 464,785     | 618,192     | 621,797                            | (3,605)                    | (99,160)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 539,503                           | 581,426        | 522,637        | 464,785     | 618,192     | 621,797                            | (3,605)                    | (99,160)              |
| <b>TOTAL EXPENDITURES</b>                  | 1,184,843                         | 1,241,714      | 1,230,068      | 1,110,958   | 1,443,544   | 1,413,801                          | 29,743                     | (183,733)             |
| <b><u>INTERFUND TRANSFERS</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>TRANSFERS FROM/TO</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 611250 - TRANSFERS TO GRANT FUND           | 0                                 | 600,000        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 0                                 | 600,000        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL INTERFUND TRANSFERS</b>           | 0                                 | 600,000        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,184,843                         | 1,841,714      | 1,230,068      | 1,110,958   | 1,443,544   | 1,413,801                          | 29,743                     | (183,733)             |

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6120 - PARKS AND RECREATION PROGRAMS

AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>PARKS AND RECREATION (225)</b>          |                                   |                |                |                |                |                                    |                            |                       |
| <b>PARKS AND RECREATION PROGRAMS</b>       |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 262,355                           | 186,500        | 215,946        | 177,472        | 222,911        | 222,177                            | 734                        | (6,231)               |
| 511115 - PERFECT ATTENDANCE                | 2,317                             | 1,629          | 0              | 1,334          | 1,334          | 0                                  | 1,334                      | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 235,076                           | 310,850        | 342,190        | 189,013        | 237,407        | 338,827                            | (101,420)                  | 3,363                 |
| 511300 - OVERTIME                          | 0                                 | 16             | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>499,749</b>                    | <b>498,996</b> | <b>558,136</b> | <b>367,818</b> | <b>461,652</b> | <b>561,004</b>                     | <b>(99,352)</b>            | <b>(2,868)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 47,043                            | 28,391         | 29,599         | 35,227         | 44,246         | 42,515                             | 1,731                      | (12,916)              |
| 512102 - GROUP INSURANCE - LIFE            | 270                               | 150            | 159            | 172            | 217            | 210                                | 7                          | (51)                  |
| 512103 - GROUP INSURANCE - DENTAL          | 572                               | 520            | 458            | 799            | 1,004          | 1,106                              | (102)                      | (648)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 569                               | 327            | 335            | 327            | 411            | 437                                | (26)                       | (102)                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 142                               | 83             | 84             | 84             | 106            | 112                                | (6)                        | (28)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 46                                | 27             | 27             | 27             | 34             | 36                                 | (2)                        | (9)                   |
| 512403 - DEFINED BENEFIT PLAN              | 46,334                            | 32,888         | 37,791         | 31,263         | 39,267         | 38,881                             | 386                        | (1,090)               |
| <b>TOTAL BENEFITS</b>                      | <b>94,975</b>                     | <b>62,387</b>  | <b>68,453</b>  | <b>67,900</b>  | <b>85,285</b>  | <b>83,297</b>                      | <b>1,988</b>               | <b>(14,844)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 35,107                            | 30,581         | 42,697         | 24,710         | 31,036         | 34,782                             | (3,746)                    | 7,915                 |
| 512300 - MEDICARE                          | 8,210                             | 7,152          | 8,093          | 5,779          | 7,258          | 8,134                              | (876)                      | (41)                  |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>43,317</b>                     | <b>37,733</b>  | <b>50,790</b>  | <b>30,488</b>  | <b>38,295</b>  | <b>42,916</b>                      | <b>(4,621)</b>             | <b>7,874</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>638,041</b>                    | <b>599,116</b> | <b>677,379</b> | <b>466,207</b> | <b>585,232</b> | <b>687,217</b>                     | <b>(101,985)</b>           | <b>(9,838)</b>        |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6120 - PARKS AND RECREATION  
PROGRAMS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 1,874                             | 2,407          | 3,300          | 3,263       | 4,351       | 3,300                              | 1,051                      | 0                     |
| 522310 - RENTAL OF LAND AND BUILDINGS      | 0                                 | 0              | 0              | 3,496       | 4,661       | 0                                  | 4,661                      | 0                     |
| 523201 - CELL PHONE                        | 3,531                             | 3,978          | 3,385          | 1,879       | 2,505       | 3,385                              | (880)                      | 0                     |
| 523500 - TRAVEL                            | 1,116                             | 3,125          | 3,625          | 3,372       | 4,495       | 3,784                              | 711                        | (159)                 |
| 523600 - DUES AND FEES                     | 283                               | 70             | 0              | 966         | 1,288       | 0                                  | 1,288                      | 0                     |
| 523700 - EDUCATION AND TRAINING            | 3,649                             | 4,831          | 2,300          | 584         | 779         | 1,780                              | (1,001)                    | 520                   |
| 523900 - OTHER PURCHASED SERVICES          | 0                                 | 0              | 0              | 104,271     | 139,028     | 53,486                             | 85,542                     | (53,486)              |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 259,703                           | 223,829        | 284,572        | 83,508      | 111,344     | 194,731                            | (83,387)                   | 89,841                |
| 531300 - FOOD                              | 315                               | 583            | 1,000          | 1,112       | 1,482       | 250                                | 1,232                      | 750                   |
| 531712 - UNIFORMS                          | 1,870                             | 275            | 500            | 114         | 152         | 200                                | (48)                       | 300                   |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 272,342                           | 239,098        | 298,682        | 202,564     | 270,085     | 260,916                            | 9,169                      | 37,766                |
| <b>TOTAL</b>                               | 910,383                           | 838,214        | 976,061        | 668,771     | 855,317     | 948,133                            | (92,816)                   | 27,928                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6120 - PARKS AND RECREATION PROGRAMS

AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,447                      | 1,307          | 1,480          | 1,242       | 1,480       | 999                                | 481                   | 481                   |
| 512701 - WORKERS COMP CLAIMS               | 794                        | 0              | 0              | 1,416       | 1,887       | 0                                  | 1,887                 | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 3,651                      | 4,222          | 3,728          | 4,794       | 4,794       | 5,155                              | (361)                 | (1,427)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 62                         | 62             | 120            | 52          | 69          | 120                                | (51)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 5,953                      | 5,590          | 5,328          | 7,504       | 8,231       | 6,274                              | 1,957                 | (946)                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 5,953                      | 5,590          | 5,328          | 7,504       | 8,231       | 6,274                              | 1,957                 | (946)                 |
| <b>TOTAL EXPENDITURES</b>                  | 916,336                    | 843,804        | 981,389        | 676,274     | 863,548     | 954,407                            | (90,859)              | 26,982                |
| <b>TOTAL FUND REDUCTIONS</b>               | 916,336                    | 843,804        | 981,389        | 676,274     | 863,548     | 954,407                            | (90,859)              | 26,982                |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6124 - AQUATIC CENTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|----------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD    | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>PARKS AND RECREATION (225)</b>          |                                   |                  |                  |                |                  |                                    |                            |                       |
| <b>AQUATIC CENTER</b>                      |                                   |                  |                  |                |                  |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                  |                  |                |                  |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                  |                  |                |                  |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 260,108                           | 273,392          | 280,472          | 203,725        | 255,886          | 280,050                            | (24,164)                   | 422                   |
| 511115 - PERFECT ATTENDANCE                | 691                               | 718              | 0                | 1,284          | 1,284            | 0                                  | 1,284                      | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 826,167                           | 794,265          | 715,221          | 590,478        | 741,663          | 719,595                            | 22,068                     | (4,374)               |
| 511300 - OVERTIME                          | 482                               | 1,509            | 0                | 480            | 603              | 0                                  | 603                        | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>1,087,448</b>                  | <b>1,069,885</b> | <b>995,693</b>   | <b>795,968</b> | <b>999,438</b>   | <b>999,645</b>                     | <b>(207)</b>               | <b>(3,952)</b>        |
| 512101 - GROUP INSURANCE - HEALTH          | 77,739                            | 88,184           | 76,436           | 72,796         | 91,434           | 90,881                             | 553                        | (14,445)              |
| 512102 - GROUP INSURANCE - LIFE            | 264                               | 256              | 296              | 201            | 253              | 230                                | 23                         | 66                    |
| 512103 - GROUP INSURANCE - DENTAL          | 1,353                             | 1,390            | 1,416            | 1,673          | 2,101            | 2,134                              | (33)                       | (718)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 566                               | 572              | 621              | 374            | 470              | 465                                | 5                          | 156                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 162                               | 133              | 140              | 95             | 119              | 112                                | 7                          | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 50                                | 43               | 46               | 31             | 38               | 36                                 | 2                          | 10                    |
| 512403 - DEFINED BENEFIT PLAN              | 43,265                            | 47,453           | 49,083           | 35,566         | 44,672           | 49,009                             | (4,337)                    | 74                    |
| <b>TOTAL BENEFITS</b>                      | <b>123,399</b>                    | <b>138,032</b>   | <b>128,038</b>   | <b>110,735</b> | <b>139,088</b>   | <b>142,867</b>                     | <b>(3,779)</b>             | <b>(14,829)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 66,629                            | 65,462           | 61,926           | 48,492         | 60,908           | 61,978                             | (1,070)                    | (52)                  |
| 512300 - MEDICARE                          | 15,583                            | 15,310           | 14,483           | 11,341         | 14,245           | 14,495                             | (250)                      | (12)                  |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>82,211</b>                     | <b>80,772</b>    | <b>76,409</b>    | <b>59,833</b>  | <b>75,153</b>    | <b>76,473</b>                      | <b>(1,320)</b>             | <b>(64)</b>           |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>1,293,058</b>                  | <b>1,288,688</b> | <b>1,200,140</b> | <b>966,536</b> | <b>1,213,678</b> | <b>1,218,985</b>                   | <b>(5,307)</b>             | <b>(18,845)</b>       |





2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6124 - AQUATIC CENTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                  |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 2,798                             | 1,921            | 1,500            | 1,469            | 1,959            | 2,000                              | (41)                       | (500)                 |
| 521300 - TECHNICAL                         | 14,333                            | 18,186           | 33,385           | 4,735            | 6,313            | 3,125                              | 3,188                      | 30,260                |
| 522200 - REPAIRS AND MAINTENANCE           | 73,490                            | 58,356           | 78,000           | 49,563           | 66,084           | 87,000                             | (20,916)                   | (9,000)               |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 1,311                             | 1,405            | 2,500            | 792              | 1,056            | 2,000                              | (944)                      | 500                   |
| 523201 - CELL PHONE                        | 3,321                             | 2,533            | 2,400            | 1,734            | 2,313            | 2,500                              | (187)                      | (100)                 |
| 523250 - POSTAGE                           | 0                                 | 0                | 0                | 47               | 62               | 0                                  | 62                         | 0                     |
| 523300 - ADVERTISING                       | 0                                 | 25               | 500              | 0                | 0                | 500                                | (500)                      | 0                     |
| 523400 - PRINTING AND BINDING              | 0                                 | 34               | 1,000            | 0                | 0                | 100                                | (100)                      | 900                   |
| 523500 - TRAVEL                            | 364                               | 1,255            | 2,000            | 1,005            | 1,340            | 1,700                              | (360)                      | 300                   |
| 523600 - DUES AND FEES                     | 0                                 | 941              | 60               | 4,023            | 5,364            | 250                                | 5,114                      | (190)                 |
| 523700 - EDUCATION AND TRAINING            | 3,410                             | 1,980            | 4,000            | 2,260            | 3,013            | 3,000                              | 13                         | 1,000                 |
| 523900 - OTHER PURCHASED SERVICES          | 0                                 | 0                | 0                | 6,327            | 8,436            | 23,390                             | (14,954)                   | (23,390)              |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 141,952                           | 136,337          | 296,495          | 88,569           | 118,092          | 207,495                            | (89,403)                   | 89,000                |
| 531105 - GENERAL SUPPLIES- CUSTODIAL       | 9,079                             | 13,293           | 15,000           | 5,140            | 6,853            | 15,000                             | (8,147)                    | 0                     |
| 531300 - FOOD                              | 896                               | 971              | 1,000            | 569              | 759              | 1,000                              | (241)                      | 0                     |
| 531600 - SMALL EQUIPMENT                   | 0                                 | 795              | 2,000            | 283              | 377              | 2,000                              | (1,623)                    | 0                     |
| 531712 - UNIFORMS                          | 1,717                             | 3,223            | 3,000            | 799              | 1,066            | 2,500                              | (1,434)                    | 500                   |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>252,672</b>                    | <b>241,254</b>   | <b>442,840</b>   | <b>167,315</b>   | <b>223,087</b>   | <b>353,560</b>                     | <b>(130,473)</b>           | <b>89,280</b>         |
| <b>CAPITAL (54S)</b>                       |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                   | 0                                 | 0                | 0                | 0                | 0                | 200,000                            | (200,000)                  | (200,000)             |
| <b>TOTAL CAPITAL (54S)</b>                 | <b>0</b>                          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>200,000</b>                     | <b>(200,000)</b>           | <b>(200,000)</b>      |
| <b>TOTAL</b>                               | <b>1,545,730</b>                  | <b>1,529,942</b> | <b>1,642,980</b> | <b>1,133,852</b> | <b>1,436,765</b> | <b>1,772,545</b>                   | <b>(335,780)</b>           | <b>(129,565)</b>      |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6124 - AQUATIC CENTER  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,398                      | 1,256          | 1,480          | 1,199       | 1,480       | 1,249                              | 231                   | 231                   |
| 512701 - WORKERS COMP CLAIMS               | 7,411                      | 3,707          | 14,740         | 1,362       | 1,816       | 6,740                              | (4,924)               | 8,000                 |
| 522140 - LAWN CARE                         | 12,000                     | 11,167         | 16,575         | 9,750       | 13,000      | 16,575                             | (3,575)               | 0                     |
| 522218 - PEST CONTROL                      | 370                        | 1,200          | 960            | 640         | 853         | 960                                | (107)                 | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 3,651                      | 4,222          | 3,728          | 4,975       | 4,975       | 4,320                              | 655                   | (592)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 32,739                     | 33,827         | 38,220         | 35,747      | 47,663      | 47,953                             | (290)                 | (9,733)               |
| 531210 - WATER/SEWER                       | 98,140                     | 127,540        | 130,000        | 133,471     | 177,962     | 145,000                            | 32,962                | (15,000)              |
| 531230 - ELECTRICITY                       | 163,505                    | 184,840        | 118,000        | 172,297     | 229,729     | 221,000                            | 8,729                 | (103,000)             |
| 531520 - NATURAL GAS                       | 39,883                     | 34,649         | 40,000         | 29,823      | 39,764      | 35,000                             | 4,764                 | 5,000                 |
| TOTAL ALLOCATED COSTS                      | 359,097                    | 402,407        | 363,703        | 389,265     | 517,244     | 478,797                            | 38,447                | (115,094)             |
| TOTAL NON DEPARTMENT MANAGED COSTS         | 359,097                    | 402,407        | 363,703        | 389,265     | 517,244     | 478,797                            | 38,447                | (115,094)             |
| TOTAL EXPENDITURES                         | 1,904,827                  | 1,932,349      | 2,006,683      | 1,523,117   | 1,954,009   | 2,251,342                          | (297,333)             | (244,659)             |
| TOTAL FUND REDUCTIONS                      | 1,904,827                  | 1,932,349      | 2,006,683      | 1,523,117   | 1,954,009   | 2,251,342                          | (297,333)             | (244,659)             |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6130 - PARKS AND REC ATHLETICS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>PARKS AND RECREATION (225)</b>          |                                   |                |                |                |                |                                    |                            |                       |
| <b>PARKS AND REC ATHLETICS</b>             |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |                |                |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 324,609                           | 333,424        | 356,321        | 281,559        | 353,650        | 359,562                            | (5,912)                    | (3,241)               |
| 511115 - PERFECT ATTENDANCE                | 2,595                             | 2,737          | 0              | 3,431          | 3,431          | 0                                  | 3,431                      | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 111,347                           | 131,470        | 119,431        | 111,036        | 139,465        | 110,131                            | 29,334                     | 9,300                 |
| 511300 - OVERTIME                          | 6                                 | 26             | 0              | 761            | 956            | 0                                  | 956                        | 0                     |
| <b>TOTAL COMPENSATION</b>                  | <b>438,558</b>                    | <b>467,657</b> | <b>475,752</b> | <b>396,787</b> | <b>497,501</b> | <b>469,693</b>                     | <b>27,808</b>              | <b>6,059</b>          |
| 512101 - GROUP INSURANCE - HEALTH          | 76,184                            | 96,555         | 75,468         | 66,415         | 83,420         | 85,146                             | (1,726)                    | (9,678)               |
| 512102 - GROUP INSURANCE - LIFE            | 310                               | 319            | 386            | 295            | 371            | 343                                | 28                         | 43                    |
| 512103 - GROUP INSURANCE - DENTAL          | 1,506                             | 1,230          | 1,529          | 1,578          | 1,982          | 2,251                              | (269)                      | (722)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 682                               | 736            | 787            | 571            | 717            | 696                                | 21                         | 91                    |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 157                               | 160            | 168            | 134            | 169            | 168                                | 1                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 51                                | 52             | 55             | 44             | 55             | 55                                 | 0                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 53,133                            | 58,714         | 62,356         | 50,006         | 62,810         | 62,924                             | (114)                      | (568)                 |
| <b>TOTAL BENEFITS</b>                      | <b>132,023</b>                    | <b>157,766</b> | <b>140,749</b> | <b>119,044</b> | <b>149,523</b> | <b>151,583</b>                     | <b>(2,060)</b>             | <b>(10,834)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 26,206                            | 28,162         | 29,497         | 23,777         | 29,865         | 29,121                             | 744                        | 376                   |
| 512300 - MEDICARE                          | 6,129                             | 6,586          | 6,898          | 5,561          | 6,984          | 6,811                              | 173                        | 87                    |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>32,335</b>                     | <b>34,748</b>  | <b>36,395</b>  | <b>29,337</b>  | <b>36,849</b>  | <b>35,932</b>                      | <b>917</b>                 | <b>463</b>            |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>602,916</b>                    | <b>660,170</b> | <b>652,896</b> | <b>545,168</b> | <b>683,874</b> | <b>657,208</b>                     | <b>26,666</b>              | <b>(4,312)</b>        |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6130 - PARKS AND REC ATHLETICS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 1,062                             | 1,016          | 1,500          | 904         | 1,205       | 1,500                              | (295)                      | 0                     |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 0              | 85,200      | 113,600     | 0                                  | 113,600                    | 0                     |
| 522310 - RENTAL OF LAND AND BUILDINGS      | 0                                 | 0              | 0              | 95,430      | 127,240     | 108,000                            | 19,240                     | (108,000)             |
| 523201 - CELL PHONE                        | 3,653                             | 3,689          | 4,000          | 2,808       | 3,744       | 4,000                              | (256)                      | 0                     |
| 523500 - TRAVEL                            | 1,900                             | 2,085          | 3,500          | 2,457       | 3,276       | 2,700                              | 576                        | 800                   |
| 523700 - EDUCATION AND TRAINING            | 4,578                             | 3,917          | 3,600          | 85          | 113         | 3,350                              | (3,237)                    | 250                   |
| 523900 - OTHER PURCHASED SERVICES          | 0                                 | 0              | 0              | 92,550      | 123,400     | 414,237                            | (290,837)                  | (414,237)             |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 688,082                           | 777,768        | 889,041        | 556,456     | 741,942     | 270,184                            | 471,758                    | 618,857               |
| 531300 - FOOD                              | 1,514                             | 774            | 1,000          | 461         | 615         | 300                                | 315                        | 700                   |
| 531712 - UNIFORMS                          | 678                               | 538            | 800            | 0           | 0           | 600                                | (600)                      | 200                   |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 701,466                           | 789,787        | 903,441        | 836,351     | 1,115,135   | 804,871                            | 310,264                    | 98,570                |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 541200 - SITE IMPROVEMENTS                 | 0                                 | 0              | 0              | 6,980       | 9,307       | 0                                  | 9,307                      | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                                 | 0              | 0              | 6,980       | 9,307       | 0                                  | 9,307                      | 0                     |
| <b>TOTAL</b>                               | 1,304,383                         | 1,449,958      | 1,556,337      | 1,388,499   | 1,808,315   | 1,462,079                          | 346,236                    | 94,258                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6130 - PARKS AND REC ATHLETICS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,678                             | 1,507          | 1,480          | 1,439       | 1,480       | 1,499                              | (19)                       | (19)                  |
| 523100 - INSURANCE, OTHER BENEFITS         | 4,381                             | 5,066          | 4,474          | 5,753       | 5,753       | 5,184                              | 569                        | (710)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 74                                | 74             | 120            | 62          | 83          | 120                                | (37)                       | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 6,133                             | 6,648          | 6,074          | 7,254       | 7,316       | 6,803                              | 513                        | (729)                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 6,133                             | 6,648          | 6,074          | 7,254       | 7,316       | 6,803                              | 513                        | (729)                 |
| <b>TOTAL EXPENDITURES</b>                  | 1,310,515                         | 1,456,605      | 1,562,411      | 1,395,753   | 1,815,631   | 1,468,882                          | 346,749                    | 93,529                |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,310,515                         | 1,456,605      | 1,562,411      | 1,395,753   | 1,815,631   | 1,468,882                          | 346,749                    | 93,529                |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6149 - PARKS FACILITIES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PARKS AND RECREATION (225)              |                            |                |                |             |             |                                    |                       |                       |
| PARKS FACILITIES                        |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 213,951                    | 276,155        | 278,605        | 197,558     | 248,141     | 266,145                            | (18,004)              | 12,460                |
| 511115 - PERFECT ATTENDANCE             | 1,175                      | 2,041          | 0              | 565         | 565         | 0                                  | 565                   | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 1,054                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 244,724                    | 244,971        | 256,033        | 171,684     | 215,642     | 243,849                            | (28,207)              | 12,184                |
| 511300 - OVERTIME                       | 55                         | 311            | 0              | 81          | 102         | 0                                  | 102                   | 0                     |
| TOTAL COMPENSATION                      | 460,958                    | 523,478        | 534,638        | 369,888     | 464,449     | 509,994                            | (45,545)              | 24,644                |
| 512101 - GROUP INSURANCE - HEALTH       | 56,589                     | 88,807         | 73,625         | 62,493      | 78,494      | 84,142                             | (5,648)               | (10,517)              |
| 512102 - GROUP INSURANCE - LIFE         | 220                        | 247            | 292            | 187         | 235         | 244                                | (9)                   | 48                    |
| 512103 - GROUP INSURANCE - DENTAL       | 1,067                      | 1,132          | 1,187          | 1,146       | 1,440       | 1,767                              | (327)                 | (580)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 467                        | 540            | 536            | 343         | 431         | 436                                | (5)                   | 100                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 106                        | 125            | 140            | 93          | 117         | 140                                | (23)                  | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 34                         | 41             | 46             | 30          | 38          | 46                                 | (8)                   | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 35,804                     | 48,079         | 48,756         | 34,668      | 43,544      | 46,575                             | (3,031)               | 2,181                 |
| TOTAL BENEFITS                          | 94,287                     | 138,971        | 124,582        | 98,961      | 124,298     | 133,350                            | (9,052)               | (8,768)               |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 27,870                     | 31,417         | 33,033         | 22,145      | 27,815      | 31,620                             | (3,805)               | 1,413                 |
| 512300 - MEDICARE                       | 6,518                      | 7,348          | 7,752          | 5,179       | 6,505       | 7,395                              | (890)                 | 357                   |
| TOTAL PAYROLL TAXES                     | 34,388                     | 38,765         | 40,785         | 27,324      | 34,320      | 39,015                             | (4,695)               | 1,770                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 589,634                    | 701,214        | 700,005        | 496,173     | 623,068     | 682,359                            | (59,291)              | 17,646                |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 3,074                      | 999            | 1,500          | 107         | 143         | 500                                | (357)                 | 1,000                 |
| 521300 - TECHNICAL                      | 9,699                      | 15,907         | 21,000         | 6,284       | 8,378       | 0                                  | 8,378                 | 21,000                |
| 522200 - REPAIRS AND MAINTENANCE        | 10,193                     | 5,514          | 18,000         | 15,707      | 20,943      | 30,000                             | (9,057)               | (12,000)              |
| 522212 - BUILDING/GROUNDS               | 31,008                     | 42,076         | 85,000         | 57,850      | 77,133      | 65,000                             | 12,133                | 20,000                |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 2,143                      | 2,231          | 1,500          | 1,250       | 1,667       | 2,200                              | (533)                 | (700)                 |
| 523201 - CELL PHONE                     | 1,587                      | 2,852          | 3,000          | 1,684       | 2,245       | 3,000                              | (755)                 | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6149 - PARKS FACILITIES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523250 - POSTAGE                        | 5,717                      | 2,079          | 250            | 0           | 0           | 100                                | (100)                 | 150                   |
| 523300 - ADVERTISING                    | 0                          | 0              | 500            | 0           | 0           | 500                                | (500)                 | 0                     |
| 523400 - PRINTING AND BINDING           | 0                          | 0              | 500            | 244         | 325         | 250                                | 75                    | 250                   |
| 523500 - TRAVEL                         | 697                        | 1,313          | 4,000          | 3,048       | 4,064       | 2,860                              | 1,204                 | 1,140                 |
| 523700 - EDUCATION AND TRAINING         | 193                        | 1,796          | 4,000          | 450         | 600         | 1,860                              | (1,260)               | 2,140                 |
| 523900 - OTHER PURCHASED SERVICES       | 0                          | 0              | 0              | 5,963       | 7,950       | 13,000                             | (5,050)               | (13,000)              |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 32,154                     | 20,306         | 25,000         | 13,559      | 18,078      | 20,000                             | (1,922)               | 5,000                 |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 883                        | 468            | 10,000         | 1,481       | 1,975       | 9,000                              | (7,025)               | 1,000                 |
| 531270 - GASOLINE                       | 0                          | 0              | 0              | 65          | 87          | 0                                  | 87                    | 0                     |
| 531300 - FOOD                           | 267                        | 132            | 1,200          | 227         | 303         | 600                                | (297)                 | 600                   |
| 531600 - SMALL EQUIPMENT                | 171                        | 0              | 1,000          | 416         | 554         | 1,000                              | (446)                 | 0                     |
| 531712 - UNIFORMS                       | 821                        | 374            | 750            | 373         | 497         | 500                                | (3)                   | 250                   |
| TOTAL OPERATING COSTS (52S AND 53S)     | 98,608                     | 96,047         | 177,200        | 108,708     | 144,945     | 150,370                            | (5,425)               | 26,830                |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 541200 - SITE IMPROVEMENTS              | 0                          | 0              | 0              | 21,147      | 28,196      | 350,000                            | (321,804)             | (350,000)             |
| 541300 - BUILDINGS                      | 0                          | 0              | 305,000        | 305,000     | 406,667     | 150,000                            | 256,667               | 155,000               |
| TOTAL CAPITAL (54S)                     | 0                          | 0              | 305,000        | 326,147     | 434,863     | 500,000                            | (65,137)              | (195,000)             |
| TOTAL                                   | 688,241                    | 797,261        | 1,182,205      | 931,029     | 1,202,875   | 1,332,729                          | (129,854)             | (150,524)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6149 - PARKS FACILITIES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                  |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 522110 - DISPOSAL                          | 4,740                             | 4,577            | 5,300            | 3,689            | 4,919            | 5,300                              | (381)                      | 0                     |
| 522130 - CUSTODIAL SERVICES                | 107,826                           | 103,909          | 99,085           | 82,571           | 110,094          | 108,181                            | 1,913                      | (9,096)               |
| 522140 - LAWN CARE                         | 17,587                            | 21,656           | 29,207           | 19,779           | 26,372           | 29,207                             | (2,835)                    | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 0                                 | 39               | 0                | 26               | 35               | 0                                  | 35                         | 0                     |
| 522218 - PEST CONTROL                      | 915                               | 5,000            | 1,920            | 1,890            | 2,520            | 1,920                              | 600                        | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 0                                 | 0                | 3,728            | 0                | 3,728            | 4,320                              | (592)                      | (592)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 17,625                            | 17,295           | 18,000           | 14,805           | 19,740           | 18,000                             | 1,740                      | 0                     |
| 531210 - WATER/SEWER                       | 5,661                             | 5,080            | 6,600            | 4,625            | 6,167            | 6,600                              | (433)                      | 0                     |
| 531230 - ELECTRICITY                       | 67,752                            | 67,162           | 53,700           | 50,654           | 67,539           | 59,700                             | 7,839                      | (6,000)               |
| 531520 - NATURAL GAS                       | 13,610                            | 24,100           | 27,700           | 21,291           | 28,387           | 27,180                             | 1,207                      | 520                   |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>235,716</b>                    | <b>248,817</b>   | <b>245,240</b>   | <b>199,330</b>   | <b>269,502</b>   | <b>260,408</b>                     | <b>9,094</b>               | <b>(15,168)</b>       |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>235,716</b>                    | <b>248,817</b>   | <b>245,240</b>   | <b>199,330</b>   | <b>269,502</b>   | <b>260,408</b>                     | <b>9,094</b>               | <b>(15,168)</b>       |
| <b>TOTAL EXPENDITURES</b>                  | <b>923,958</b>                    | <b>1,046,078</b> | <b>1,427,445</b> | <b>1,130,359</b> | <b>1,472,377</b> | <b>1,593,137</b>                   | <b>(120,760)</b>           | <b>(165,692)</b>      |
| <b><u>INTERFUND TRANSFERS</u></b>          |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b>TRANSFERS FROM/TO</b>                   |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 611100 - TRANSFERS TO GENERAL FUND         | 0                                 | 0                | 45,000           | 0                | 45,000           | 0                                  | 45,000                     | 45,000                |
| <b>TOTAL TRANSFERS FROM/TO</b>             | <b>0</b>                          | <b>0</b>         | <b>45,000</b>    | <b>0</b>         | <b>45,000</b>    | <b>0</b>                           | <b>45,000</b>              | <b>45,000</b>         |
| <b>TOTAL INTERFUND TRANSFERS</b>           | <b>0</b>                          | <b>0</b>         | <b>45,000</b>    | <b>0</b>         | <b>45,000</b>    | <b>0</b>                           | <b>45,000</b>              | <b>45,000</b>         |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>923,958</b>                    | <b>1,046,078</b> | <b>1,472,445</b> | <b>1,130,359</b> | <b>1,517,377</b> | <b>1,593,137</b>                   | <b>(75,760)</b>            | <b>(120,692)</b>      |

NOTES

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months







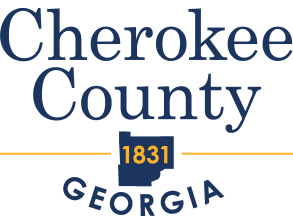
2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6220 - PARKS AND REC MAINTENANCE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PARKS AND RECREATION (225)              |                            |                |                |             |             |                                    |                       |                       |
| PARKS AND REC MAINTENANCE               |                            |                |                |             |             |                                    |                       |                       |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 924,483                    | 875,159        | 995,206        | 745,679     | 936,602     | 993,213                            | (56,611)              | 1,993                 |
| 511103 - WORKED HOLIDAY                 | 0                          | 0              | 0              | 36          | 46          | 0                                  | 46                    | 0                     |
| 511115 - PERFECT ATTENDANCE             | 2,899                      | 3,039          | 0              | 3,180       | 3,180       | 0                                  | 3,180                 | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 0                          | 0              | 0              | 1,174       | 1,474       | 0                                  | 1,474                 | 0                     |
| 511300 - OVERTIME                       | 0                          | 746            | 0              | 249         | 313         | 0                                  | 313                   | 0                     |
| TOTAL COMPENSATION                      | 927,382                    | 878,944        | 995,206        | 750,318     | 941,614     | 993,213                            | (51,599)              | 1,993                 |
| 512101 - GROUP INSURANCE - HEALTH       | 314,522                    | 333,918        | 257,331        | 262,816     | 330,107     | 339,872                            | (9,765)               | (82,541)              |
| 512102 - GROUP INSURANCE - LIFE         | 978                        | 879            | 1,011          | 739         | 929         | 894                                | 35                    | 117                   |
| 512103 - GROUP INSURANCE - DENTAL       | 3,985                      | 3,521          | 4,219          | 4,642       | 5,830       | 7,441                              | (1,611)               | (3,222)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 2,085                      | 1,952          | 2,092          | 1,396       | 1,753       | 1,888                              | (135)                 | 204                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 625                        | 565            | 604            | 456         | 573         | 646                                | (73)                  | (42)                  |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 198                        | 183            | 196            | 148         | 186         | 209                                | (23)                  | (13)                  |
| 512403 - DEFINED BENEFIT PLAN           | 151,362                    | 148,993        | 174,161        | 131,291     | 164,907     | 173,812                            | (8,905)               | 349                   |
| TOTAL BENEFITS                          | 473,754                    | 490,011        | 439,614        | 401,487     | 504,284     | 524,762                            | (20,478)              | (85,148)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 54,016                     | 51,260         | 61,703         | 43,429      | 54,549      | 61,578                             | (7,029)               | 125                   |
| 512300 - MEDICARE                       | 12,633                     | 12,423         | 14,430         | 10,157      | 12,757      | 14,401                             | (1,644)               | 29                    |
| TOTAL PAYROLL TAXES                     | 66,649                     | 63,683         | 76,133         | 53,586      | 67,306      | 75,979                             | (8,673)               | 154                   |
| 512600 - UNEMPLOYMENT INSURANCE         | 0                          | 0              | 0              | 365         | 458         | 0                                  | 458                   | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 0                          | 0              | 0              | 365         | 458         | 0                                  | 458                   | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,467,785                  | 1,432,637      | 1,510,953      | 1,205,756   | 1,513,663   | 1,593,954                          | (80,291)              | (83,001)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 22,188                     | 687            | 683            | 301         | 401         | 683                                | (282)                 | 0                     |
| 521300 - TECHNICAL                      | 50,270                     | 72,080         | 58,260         | 7,714       | 10,285      | 0                                  | 10,285                | 58,260                |
| 521310 - PARKS BRICKS                   | 4,673                      | 1,439          | 5,675          | 1,116       | 1,489       | 5,675                              | (4,186)               | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 44,750                     | 47,239         | 71,829         | 40,203      | 53,604      | 78,170                             | (24,566)              | (6,341)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6220 - PARKS AND REC MAINTENANCE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 4,558                             | 6,921          | 0              | 9,375       | 12,500      | 0                                  | 12,500                     | 0                     |
| 522212 - BUILDING/GROUNDS               | 38,183                            | 31,575         | 35,000         | 54,551      | 72,735      | 35,000                             | 37,735                     | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 2,731                             | 7,177          | 4,750          | 5,127       | 6,836       | 1,650                              | 5,186                      | 3,100                 |
| 523110 - INSURANCE DEDUCTIBLES          | 13,079                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523201 - CELL PHONE                     | 16,926                            | 13,913         | 13,803         | 8,951       | 11,935      | 13,815                             | (1,880)                    | (12)                  |
| 523400 - PRINTING AND BINDING           | 5                                 | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523500 - TRAVEL                         | 2,175                             | 3,166          | 7,000          | 3,221       | 4,295       | 4,422                              | (127)                      | 2,578                 |
| 523600 - DUES AND FEES                  | 564                               | 416            | 753            | 428         | 570         | 753                                | (183)                      | 0                     |
| 523700 - EDUCATION AND TRAINING         | 2,213                             | 5,658          | 4,280          | 3,205       | 4,273       | 3,985                              | 288                        | 295                   |
| 523900 - OTHER PURCHASED SERVICES       | 0                                 | 0              | 0              | 13,613      | 18,150      | 45,575                             | (27,425)                   | (45,575)              |
| 523902 - CREDIT CARD FEES               | 1,824                             | 4,093          | 0              | (1,409)     | (1,879)     | 0                                  | (1,879)                    | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 210,099                           | 229,217        | 225,000        | 164,837     | 219,783     | 194,860                            | 24,923                     | 30,140                |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 0                                 | 0              | 0              | 18,387      | 24,516      | 27,440                             | (2,924)                    | (27,440)              |
| 531145 - GEN SUPPLIES/STONE             | 0                                 | 0              | 0              | 115         | 154         | 3,680                              | (3,526)                    | (3,680)               |
| 531270 - GASOLINE                       | 78,778                            | 54,312         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531300 - FOOD                           | 514                               | 1,582          | 1,500          | 1,588       | 2,118       | 750                                | 1,368                      | 750                   |
| 531600 - SMALL EQUIPMENT                | 9,934                             | 25,677         | 7,900          | 4,787       | 6,383       | 7,900                              | (1,517)                    | 0                     |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 6,107       | 8,143       | 9,452                              | (1,309)                    | (9,452)               |
| 531700 - OTHER SUPPLIES                 | 24,180                            | 17,039         | 24,280         | 13,696      | 18,262      | 15,120                             | 3,142                      | 9,160                 |
| 531712 - UNIFORMS                       | 3,323                             | 3,546          | 4,500          | 1,333       | 1,778       | 2,300                              | (522)                      | 2,200                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 530,966                           | 525,737        | 465,213        | 357,247     | 476,329     | 451,230                            | 25,099                     | 13,983                |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 541200 - SITE IMPROVEMENTS              | 0                                 | 0              | 0              | 8,542       | 11,390      | 200,000                            | (188,610)                  | (200,000)             |
| 542200 - VEHICLES                       | 19,768                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542500 - OTHER EQUIPMENT                | 0                                 | 81,473         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 543000 - PROFESSIONAL SERVICE ASSETS    | 0                                 | 0              | 0              | 9,400       | 12,533      | 225,000                            | (212,467)                  | (225,000)             |
| TOTAL CAPITAL (54S)                     | 19,768                            | 81,473         | 0              | 17,942      | 23,923      | 425,000                            | (401,077)                  | (425,000)             |
| TOTAL                                   | 2,018,518                         | 2,039,847      | 1,976,166      | 1,580,946   | 2,013,915   | 2,470,184                          | (456,269)                  | (494,018)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6220 - PARKS AND REC MAINTENANCE  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

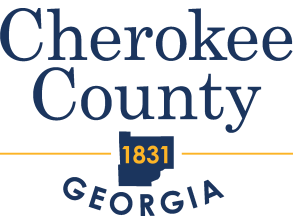
|                                            | YEAR OVER YEAR INFORMATION |                  |                  |                  |                  |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                  |                  |                  |                  |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 5,361                      | 4,823            | 6,658            | 4,599            | 6,658            | 5,746                              | 912                   | 912                   |
| 512701 - WORKERS COMP CLAIMS               | 100,173                    | 6,319            | 0                | 2,842            | 3,790            | 0                                  | 3,790                 | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 0                          | 0                | 0                | 303              | 403              | 0                                  | 403                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 41,391                     | 47,868           | 75,427           | 54,360           | 75,427           | 64,521                             | 10,906                | 10,906                |
| 523200 - COMMUNICATIONS - ALLOCATED        | 248                        | 248              | 360              | 207              | 276              | 360                                | (84)                  | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | <b>147,173</b>             | <b>59,258</b>    | <b>82,445</b>    | <b>62,310</b>    | <b>86,554</b>    | <b>70,627</b>                      | <b>15,927</b>         | <b>11,818</b>         |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | <b>147,173</b>             | <b>59,258</b>    | <b>82,445</b>    | <b>62,310</b>    | <b>86,554</b>    | <b>70,627</b>                      | <b>15,927</b>         | <b>11,818</b>         |
| <b>TOTAL EXPENDITURES</b>                  | <b>2,165,691</b>           | <b>2,099,105</b> | <b>2,058,611</b> | <b>1,643,256</b> | <b>2,100,469</b> | <b>2,540,811</b>                   | <b>(440,342)</b>      | <b>(482,200)</b>      |
| <b><u>INTERFUND TRANSFERS</u></b>          |                            |                  |                  |                  |                  |                                    |                       |                       |
| <b>TRANSFERS FROM/TO</b>                   |                            |                  |                  |                  |                  |                                    |                       |                       |
| 611100 - TRANSFERS TO GENERAL FUND         | 150,000                    | 150,000          | 150,000          | 125,000          | 150,000          | 150,000                            | 0                     | 0                     |
| <b>TOTAL TRANSFERS FROM/TO</b>             | <b>150,000</b>             | <b>150,000</b>   | <b>150,000</b>   | <b>125,000</b>   | <b>150,000</b>   | <b>150,000</b>                     | <b>0</b>              | <b>0</b>              |
| <b>TOTAL INTERFUND TRANSFERS</b>           | <b>150,000</b>             | <b>150,000</b>   | <b>150,000</b>   | <b>125,000</b>   | <b>150,000</b>   | <b>150,000</b>                     | <b>0</b>              | <b>0</b>              |
| <b>TOTAL FUND REDUCTIONS</b>               | <b>2,315,691</b>           | <b>2,249,105</b> | <b>2,208,611</b> | <b>1,768,256</b> | <b>2,250,469</b> | <b>2,690,811</b>                   | <b>(440,342)</b>      | <b>(482,200)</b>      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



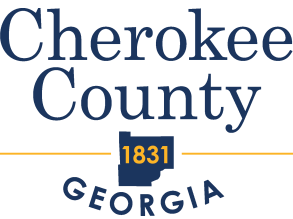
2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6240 - PARKS - NATURAL RESOURCES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>PARKS AND RECREATION (225)</b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>PARKS - NATURAL RESOURCES</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 0                                 | 268,238        | 380,916        | 246,674     | 309,833     | 370,562                            | (60,729)                   | 10,354                |
| 511115 - PERFECT ATTENDANCE                | 0                                 | 1,732          | 0              | 1,372       | 1,372       | 0                                  | 1,372                      | 0                     |
| 511116 - SHORT TERM DISABILITY PAY         | 0                                 | 0              | 0              | 4,446       | 5,585       | 0                                  | 5,585                      | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 0                                 | 0              | 10,461         | 7,247       | 9,103       | 10,568                             | (1,465)                    | (107)                 |
| 511300 - OVERTIME                          | 0                                 | 128            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL COMPENSATION</b>                  | 0                                 | 270,098        | 391,377        | 259,739     | 325,892     | 381,130                            | (55,238)                   | 10,247                |
| 512101 - GROUP INSURANCE - HEALTH          | 0                                 | 119,655        | 104,707        | 81,317      | 102,137     | 113,013                            | (10,876)                   | (8,306)               |
| 512102 - GROUP INSURANCE - LIFE            | 0                                 | 264            | 444            | 280         | 352         | 348                                | 4                          | 96                    |
| 512103 - GROUP INSURANCE - DENTAL          | 0                                 | 1,162          | 1,963          | 1,949       | 2,448       | 3,026                              | (578)                      | (1,063)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 0                                 | 572            | 913            | 539         | 678         | 737                                | (59)                       | 176                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 0                                 | 151            | 252            | 159         | 199         | 225                                | (26)                       | 27                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 0                                 | 49             | 81             | 51          | 65          | 73                                 | (8)                        | 8                     |
| 512403 - DEFINED BENEFIT PLAN              | 0                                 | 47,267         | 66,661         | 44,169      | 55,478      | 64,848                             | (9,370)                    | 1,813                 |
| <b>TOTAL BENEFITS</b>                      | 0                                 | 169,121        | 175,021        | 128,465     | 161,357     | 182,270                            | (20,913)                   | (7,249)               |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 0                                 | 15,700         | 24,266         | 14,865      | 18,671      | 23,631                             | (4,960)                    | 635                   |
| 512300 - MEDICARE                          | 0                                 | 3,672          | 5,675          | 3,476       | 4,366       | 5,527                              | (1,161)                    | 148                   |
| <b>TOTAL PAYROLL TAXES</b>                 | 0                                 | 19,372         | 29,941         | 18,341      | 23,037      | 29,158                             | (6,121)                    | 783                   |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 0                                 | 458,591        | 596,339        | 406,546     | 510,286     | 592,558                            | (82,272)                   | 3,781                 |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 0                                 | 144            | 315            | 36          | 48          | 315                                | (267)                      | 0                     |
| 521300 - TECHNICAL                         | 0                                 | 0              | 29,000         | 14,485      | 19,313      | 0                                  | 19,313                     | 29,000                |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 16,030         | 9,421       | 12,562      | 8,820                              | 3,742                      | 7,210                 |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 0                                 | 0              | 1,975          | 0           | 0           | 1,450                              | (1,450)                    | 525                   |
| 523201 - CELL PHONE                        | 0                                 | 329            | 5,880          | 3,418       | 4,558       | 4,956                              | (398)                      | 924                   |
| 523500 - TRAVEL                            | 0                                 | 0              | 3,262          | 2,441       | 3,255       | 1,769                              | 1,486                      | 1,493                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6240 - PARKS - NATURAL RESOUCES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 523600 - DUES AND FEES                  | 0                                 | 0              | 70             | 70          | 93          | 70                                 | 23                         | 0                     |
| 523700 - EDUCATION AND TRAINING         | 0                                 | 0              | 2,625          | 1,041       | 1,388       | 1,215                              | 173                        | 1,410                 |
| 523900 - OTHER PURCHASED SERVICES       | 0                                 | 0              | 0              | 0           | 0           | 23,050                             | (23,050)                   | (23,050)              |
| 523902 - CREDIT CARD FEES               | 0                                 | 0              | 0              | 2,260       | 3,013       | 0                                  | 3,013                      | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 0                                 | 0              | 44,592         | 26,236      | 34,982      | 36,969                             | (1,987)                    | 7,623                 |
| 531105 - GENERAL SUPPLIES- CUSTODIAL    | 0                                 | 0              | 0              | 0           | 0           | 1,000                              | (1,000)                    | (1,000)               |
| 531115 - GEN SUPPLIES/CONCRETE          | 0                                 | 0              | 0              | 0           | 0           | 500                                | (500)                      | (500)                 |
| 531145 - GEN SUPPLIES/STONE             | 0                                 | 0              | 0              | 0           | 0           | 9,550                              | (9,550)                    | (9,550)               |
| 531300 - FOOD                           | 0                                 | 0              | 1,000          | 264         | 353         | 650                                | (297)                      | 350                   |
| 531600 - SMALL EQUIPMENT                | 0                                 | 0              | 4,500          | 3,981       | 5,308       | 5,000                              | 308                        | (500)                 |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 0           | 0           | 2,520                              | (2,520)                    | (2,520)               |
| 531700 - OTHER SUPPLIES                 | 0                                 | 0              | 2,000          | 852         | 1,136       | 2,710                              | (1,574)                    | (710)                 |
| 531712 - UNIFORMS                       | 0                                 | 0              | 1,500          | 938         | 1,250       | 900                                | 350                        | 600                   |
| TOTAL OPERATING COSTS (52S AND 53S)     | 0                                 | 473            | 112,749        | 65,444      | 87,259      | 101,444                            | (14,185)                   | 11,305                |
| TOTAL                                   | 0                                 | 459,063        | 709,088        | 471,990     | 597,545     | 694,002                            | (96,457)                   | 15,086                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - PARKS AND RECREATION (225) / ORG - 6240 - PARKS - NATURAL RESOUCES  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <u>NON DEPARTMENT MANAGED COSTS</u> |                                   |                |                |             |             |                                    |                            |                       |
| ALLOCATED COSTS                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES   | 0                                 | 0              | 0              | 0           | 0           | 1,999                              | (1,999)                    | (1,999)               |
| 523100 - INSURANCE, OTHER BENEFITS  | 0                                 | 0              | 0              | 0           | 0           | 6,912                              | (6,912)                    | (6,912)               |
| TOTAL ALLOCATED COSTS               | 0                                 | 0              | 0              | 0           | 0           | 8,911                              | (8,911)                    | (8,911)               |
|                                     |                                   |                |                |             |             |                                    |                            |                       |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 0                                 | 0              | 0              | 0           | 0           | 8,911                              | (8,911)                    | (8,911)               |
|                                     |                                   |                |                |             |             |                                    |                            |                       |
| TOTAL EXPENDITURES                  | 0                                 | 459,063        | 709,088        | 471,990     | 597,545     | 702,913                            | (105,368)                  | 6,175                 |
|                                     |                                   |                |                |             |             |                                    |                            |                       |
| TOTAL FUND REDUCTIONS               | 0                                 | 459,063        | 709,088        | 471,990     | 597,545     | 702,913                            | (105,368)                  | 6,175                 |
|                                     |                                   |                |                |             |             |                                    |                            |                       |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

# Cherokee County



Other Special  
Revenue Funds





2027 DEPARTMENT BUDGET/FORECAST REPORT - LAW LIBRARY FUND (205)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>LAW LIBRARY FUND (205)</b>              |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>FINES &amp; FORFEITURES</b>             |                                   |                |                |             |             |                                    |                            |                       |
| 351110 - FINES/ FORFEITURES-SUPERIOR CT    | 22,322                            | 21,602         | 23,000         | 11,961      | 19,625      | 23,000                             | (3,375)                    | 0                     |
| 351120 - FINES/ FORFEITURES-STATE CT       | 46,125                            | 47,192         | 51,000         | 28,494      | 45,494      | 51,000                             | (5,506)                    | 0                     |
| 351130 - FINES/ FORFEITURES-MAGISTRATE     | 40,605                            | 46,775         | 35,000         | 27,781      | 39,445      | 35,000                             | 4,445                      | 0                     |
| 351150 - FINES/ FORFEITURES-PROBATE CT     | 7,830                             | 6,825          | 8,000          | 3,685       | 6,349       | 8,000                              | (1,651)                    | 0                     |
| 351160 - FINES/ FORFEITURES-JUVENILE CT    | 1,200                             | 1,165          | 5,500          | 610         | 2,446       | 5,500                              | (3,054)                    | 0                     |
| <b>TOTAL FINES &amp; FORFEITURES</b>       | 118,082                           | 123,559        | 122,500        | 72,531      | 113,359     | 122,500                            | (9,141)                    | 0                     |
| <b>INVSMT REVENUE</b>                      |                                   |                |                |             |             |                                    |                            |                       |
| 361000 - INTEREST REVENUES                 | 5,808                             | 4,696          | 4,500          | 1,823       | 2,573       | 4,500                              | (1,927)                    | 0                     |
| <b>TOTAL INVSMT REVENUE</b>                | 5,808                             | 4,696          | 4,500          | 1,823       | 2,573       | 4,500                              | (1,927)                    | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 123,890                           | 128,255        | 127,000        | 74,354      | 115,932     | 127,000                            | (11,068)                   | 0                     |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 71,589                            | 141,763        | 127,000        | 82,108      | 109,477     | 127,000                            | (17,523)                   | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 0                                 | 5,250          | 0              | 82,108      | 109,477     | 0                                  | 109,477                    | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 71,589                            | 147,013        | 127,000        | 164,216     | 218,955     | 127,000                            | 91,955                     | 0                     |
| <b>TOTAL</b>                               | 71,589                            | 147,013        | 127,000        | 164,216     | 218,955     | 127,000                            | 91,955                     | 0                     |
| <b>TOTAL EXPENDITURES</b>                  | 71,589                            | 147,013        | 127,000        | 164,216     | 218,955     | 127,000                            | 91,955                     | 0                     |
| <b>TOTAL FUND REDUCTIONS</b>               | 71,589                            | 147,013        | 127,000        | 164,216     | 218,955     | 127,000                            | 91,955                     | 0                     |

Fund Balance

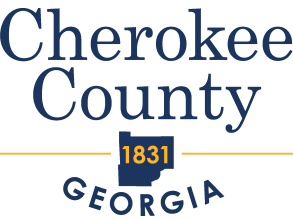
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| 464,904        | + | 115,932                     | - | 218,955                  | = | 361,881                         | 361,881              | + | 127,000                | - | 127,000             | = | 361,881                      |

**NOTES**

- 2026 RUN =  
 Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - STATE FORFEITURE/SEIZED FUND (210)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| STATE FORFEITURE/SEIZED FUND (210)      |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| INTERGOVT                               |                            |                |                |             |             |                                    |                       |                       |
| 334116 - EQUIT SHRNG SD C&C             | 115,054                    | 83,544         | 80,000         | 94,830      | 135,570     | 80,000                             | 55,570                | 0                     |
| TOTAL INTERGOVT                         | 115,054                    | 83,544         | 80,000         | 94,830      | 135,570     | 80,000                             | 55,570                | 0                     |
| INVSMT REVENUE                          |                            |                |                |             |             |                                    |                       |                       |
| 361000 - INTEREST REVENUES              | 3                          | 2,230          | 0              | 722         | 722         | 0                                  | 722                   | 0                     |
| TOTAL INVSMT REVENUE                    | 3                          | 2,230          | 0              | 722         | 722         | 0                                  | 722                   | 0                     |
| TOTAL ALL FUNDING SOURCES               | 115,057                    | 85,774         | 80,000         | 95,552      | 136,292     | 80,000                             | 56,292                | 0                     |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 0                          | 0              | 0              | 285         | 381         | 0                                  | 381                   | 0                     |
| 523700 - EDUCATION AND TRAINING         | 5,578                      | 4,450          | 1,000          | 1,156       | 1,541       | 1,000                              | 541                   | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 48,337                     | 40,420         | 59,000         | 42,441      | 56,588      | 59,000                             | (2,412)               | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 53,915                     | 44,870         | 60,000         | 43,883      | 58,510      | 60,000                             | (1,490)               | 0                     |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542200 - VEHICLES                       | 0                          | 0              | 20,000         | 90,010      | 120,013     | 20,000                             | 100,013               | 0                     |
| TOTAL CAPITAL (54S)                     | 0                          | 0              | 20,000         | 90,010      | 120,013     | 20,000                             | 100,013               | 0                     |
| TOTAL                                   | 53,915                     | 44,870         | 80,000         | 133,893     | 178,524     | 80,000                             | 98,524                | 0                     |
| TOTAL EXPENDITURES                      | 53,915                     | 44,870         | 80,000         | 133,893     | 178,524     | 80,000                             | 98,524                | 0                     |
| TOTAL FUND REDUCTIONS                   | 53,915                     | 44,870         | 80,000         | 133,893     | 178,524     | 80,000                             | 98,524                | 0                     |

Fund Balance

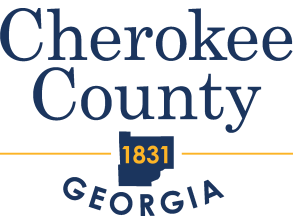
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| 143,873        | + | 136,292                     | - | 178,524                  | = | 101,641                         | 101,641              | + | 80,000                 | - | 80,000              | = | 101,641                      |

**NOTES**

- 2026 RUN =  
 Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



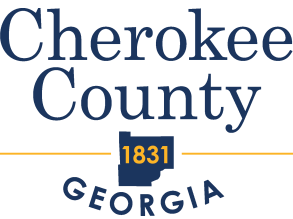
2027 DEPARTMENT BUDGET/FORECAST REPORT - NAT'L OPIOD SETTLEMENT (NOSA) (213)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                                   | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                                   | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NAT'L OPIOD SETTLEMENT (NOSA) (213)</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>INTERGOVT</b>                                  |                                   |                |                |             |             |                                    |                            |                       |
| 334100 - STATE GRANTS-OPERATING                   | 0                                 | 6,049          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336213 - CITY OF WOODSTOCK                        | 0                                 | 130,000        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL INTERGOVT</b>                            | 0                                 | 136,049        | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>FINES &amp; FORFEITURES</b>                    |                                   |                |                |             |             |                                    |                            |                       |
| 351920 - LOCAL GOV'T SHARES NOSA                  | 1,022,442                         | 324,342        | 149,760        | 426,501     | 426,501     | 0                                  | 426,501                    | 149,760               |
| <b>TOTAL FINES &amp; FORFEITURES</b>              | 1,022,442                         | 324,342        | 149,760        | 426,501     | 426,501     | 0                                  | 426,501                    | 149,760               |
| <b>USE OF RESERVES</b>                            |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES                          | 0                                 | 0              | 198,959        | 0           | 0           | 306,998                            | 0                          | 0                     |
| <b>TOTAL USE OF RESERVES</b>                      | 0                                 | 0              | 198,959        | 0           | 0           | 306,998                            | 0                          | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>                  | 1,022,442                         | 460,391        | 348,719        | 426,501     | 426,501     | 306,998                            | 119,503                    | 41,721                |
| <b><u>EXPENDITURES</u></b>                        |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - NAT'L OPIOD SETTLEMENT (NOSA) (213)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 22,158                     | 69,674         | 79,789         | 67,369      | 84,618      | 78,838                             | 5,780                 | 951                   |
| TOTAL COMPENSATION                      | 22,158                     | 69,674         | 79,789         | 67,369      | 84,618      | 78,838                             | 5,780                 | 951                   |
| 512101 - GROUP INSURANCE - HEALTH       | 14,162                     | 13,726         | 18,504         | 18,908      | 23,749      | 33,291                             | (9,542)               | (14,787)              |
| 512102 - GROUP INSURANCE - LIFE         | 27                         | 68             | 86             | 67          | 84          | 75                                 | 9                     | 11                    |
| 512103 - GROUP INSURANCE - DENTAL       | 114                        | 101            | 308            | 505         | 634         | 854                                | (220)                 | (546)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 58                         | 145            | 159            | 127         | 160         | 159                                | 1                     | 0                     |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 12                         | 28             | 35             | 28          | 35          | 35                                 | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 4                          | 9              | 11             | 9           | 11          | 18                                 | (7)                   | (7)                   |
| 512403 - DEFINED BENEFIT PLAN           | 3,828                      | 12,085         | 13,963         | 11,254      | 14,136      | 13,797                             | 339                   | 166                   |
| TOTAL BENEFITS                          | 18,205                     | 26,161         | 33,066         | 30,897      | 38,808      | 48,229                             | (9,421)               | (15,163)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 1,233                      | 4,183          | 4,947          | 3,727       | 4,681       | 4,888                              | (207)                 | 59                    |
| 512300 - MEDICARE                       | 288                        | 978            | 1,157          | 872         | 1,095       | 1,143                              | (48)                  | 14                    |
| TOTAL PAYROLL TAXES                     | 1,522                      | 5,161          | 6,104          | 4,599       | 5,777       | 6,031                              | (254)                 | 73                    |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 41,885                     | 100,996        | 118,959        | 102,866     | 129,203     | 133,098                            | (3,895)               | (14,139)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 13,120                     | 14,006         | 80,000         | 154,591     | 206,121     | 173,900                            | 32,221                | (93,900)              |
| 523500 - TRAVEL                         | 2,282                      | 181            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523700 - EDUCATION AND TRAINING         | 0                          | 190,350        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 14,895                     | 4,468          | 30,000         | 2,618       | 3,491       | 0                                  | 3,491                 | 30,000                |
| 531102 - GENERAL SUPPLIES/MEDICAL       | 0                          | 49,828         | 0              | 675         | 900         | 0                                  | 900                   | 0                     |
| 531600 - SMALL EQUIPMENT                | 0                          | 0              | 0              | 56,400      | 75,200      | 0                                  | 75,200                | 0                     |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT  | 0                          | 0              | 9,760          | 390         | 520         | 0                                  | 520                   | 9,760                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 30,296                     | 258,833        | 119,760        | 214,674     | 286,232     | 173,900                            | 112,332               | (54,140)              |
| NON-OPERATIONAL COSTS                   |                            |                |                |             |             |                                    |                       |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - NAT'L OPIOD SETTLEMENT (NOSA) (213)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                     | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 572000 - PAYMENTS TO OTHER AGENCIES | 0                          | 0              | 110,000        | 0           | 110,000     | 0                                  | 110,000               | 110,000               |
| TOTAL NON-OPERATIONAL COSTS         | 0                          | 0              | 110,000        | 0           | 110,000     | 0                                  | 110,000               | 110,000               |
| TOTAL                               | 72,182                     | 359,829        | 348,719        | 317,539     | 525,435     | 306,998                            | 218,437               | 41,721                |
| TOTAL EXPENDITURES                  | 72,182                     | 359,829        | 348,719        | 317,539     | 525,435     | 306,998                            | 218,437               | 41,721                |
| TOTAL FUND REDUCTIONS               | 72,182                     | 359,829        | 348,719        | 317,539     | 525,435     | 306,998                            | 218,437               | 41,721                |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 1,691,711      | + | 426,501                     | - | 525,435                  | = | 1,592,777                       | 1,592,777            | + | 0                      | - | 306,998             | = | 1,285,779                    |

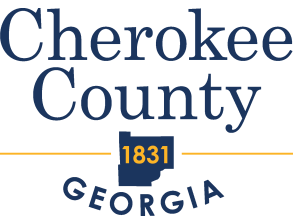
**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



CHEROKEE COUNTY BOARD OF COMMISSIONERS  
NAT'L OPIOD SETTLEMENT (NOSA)  
2027 HEADCOUNT

|                                     |                                          | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|-------------------------------------|------------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                                     |                                          | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| DRUG ACCOUNTABILITY COURT<br>(2151) | CASE - CASE MANAGER<br>COURTS            | 0.24        | 0.00 | 0.00 | 0.24  | 1.24        | 0.00 | 0.00 | 1.24  | 0.24        | 0.00 | 0.00 | 0.24  | 0.24        | 0.00 | 0.00 | 0.24  |
|                                     | DOTS - DIRECTOR OF<br>TREATMENT SERVICES | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     | Total                                    | 0.24        | 0.00 | 0.00 | 0.24  | 1.24        | 0.00 | 0.00 | 1.24  | 1.24        | 0.00 | 0.00 | 1.24  | 1.24        | 0.00 | 0.00 | 1.24  |
| Total                               |                                          | 0.24        | 0.00 | 0.00 | 0.24  | 1.24        | 0.00 | 0.00 | 1.24  | 1.24        | 0.00 | 0.00 | 1.24  | 1.24        | 0.00 | 0.00 | 1.24  |





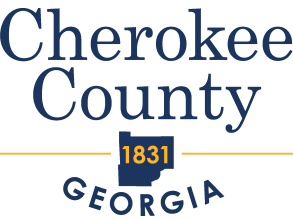
2027 DEPARTMENT BUDGET/FORECAST REPORT - AMERICAN RESCUE PLAN ACT 2021 (232)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>AMERICAN RESCUE PLAN ACT 2021 (232)</b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>INTERGOVT</b>                           |                                   |                |                |             |             |                                    |                            |                       |
| 332100 - LOCAL FISCAL RECOVERY FUNDS       | 12,292,287                        | 6,089,245      | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL INTERGOVT</b>                     | 12,292,287                        | 6,089,245      | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>USE OF RESERVES</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES                   | 0                                 | 0              | 600,000        | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL USE OF RESERVES</b>               | 0                                 | 0              | 600,000        | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 12,292,287                        | 6,089,245      | 600,000        | 0           | 0           | 0                                  | 0                          | 600,000               |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - AMERICAN RESCUE PLAN ACT 2021 (232)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 1,301,548                  | 297,118        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511110 - UNIFORM ALLOWANCE              | 2,562                      | 588            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511115 - PERFECT ATTENDANCE             | 2,937                      | 3,095          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 476                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511300 - OVERTIME                       | 1,388                      | 1,367          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL COMPENSATION                      | 1,308,911                  | 302,168        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512101 - GROUP INSURANCE - HEALTH       | 242,527                    | 44,767         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512102 - GROUP INSURANCE - LIFE         | 1,315                      | 291            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512103 - GROUP INSURANCE - DENTAL       | 5,359                      | 1,161          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 2,780                      | 637            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 517                        | 118            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 165                        | 38             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 217,200                    | 52,879         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL BENEFITS                          | 469,864                    | 99,892         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 78,002                     | 18,020         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 512300 - MEDICARE                       | 18,242                     | 4,214          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL PAYROLL TAXES                     | 96,244                     | 22,234         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,875,020                  | 424,295        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 23,363                     | 9,898          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 40,180                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522310 - RENTAL OF LAND AND BUILDINGS   | 113,588                    | 10,908         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523201 - CELL PHONE                     | 1,086                      | 83             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 58,413                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531300 - FOOD                           | 26,460                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531600 - SMALL EQUIPMENT                | 706,205                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 55,350                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 1,024,644                  | 20,889         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - AMERICAN RESCUE PLAN ACT 2021 (232)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                      | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                      | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 541300 - BUILDINGS                   | 720,179                           | 679,821        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 541350 - BUILDING IMPROVEMENTS       | 2,507,488                         | 2,808,182      | 600,000        | 0           | 0           | 0                                  | 0                          | 600,000               |
| 541410 - INFRASTRUCTURE CONSTRUCTION | 1,919,575                         | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542200 - VEHICLES                    | 132,002                           | 111,978        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542300 - FURNITURE AND FIXTURES      | 60,405                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 542501 - OTHER CAPITAL ITEMS         | 178,371                           | 121,669        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL CAPITAL (54S)                  | 5,518,020                         | 3,721,651      | 600,000        | 0           | 0           | 0                                  | 0                          | 600,000               |
| NON-OPERATIONAL COSTS                |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES  | 3,858,523                         | 1,918,174      | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL NON-OPERATIONAL COSTS          | 3,858,523                         | 1,918,174      | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                                | 12,276,207                        | 6,085,009      | 600,000        | 0           | 0           | 0                                  | 0                          | 600,000               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - AMERICAN RESCUE PLAN ACT 2021 (232)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 522130 - CUSTODIAL SERVICES                | 7,668                      | 1,931          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 8,412                      | 2,306          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 16,080                     | 4,236          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 16,080                     | 4,236          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL EXPENDITURES</b>                  | 12,292,287                 | 6,089,245      | 600,000        | 0           | 0           | 0                                  | 0                     | 600,000               |
| <b>TOTAL FUND REDUCTIONS</b>               | 12,292,287                 | 6,089,245      | 600,000        | 0           | 0           | 0                                  | 0                     | 600,000               |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
|                | + | 0                           | - | 0                        | = | 0                               | 0                    | + | 0                      | - | 0                   | = | 0                            |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
AMERICAN RESCUE PLAN ACT 2021  
2027 HEADCOUNT**

|                                |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       |
|--------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|
|                                |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| FINANCE (1510)                 | GRMG - GRANT MANAGER                  | 0.70        | 0.00 | 0.00 | 0.70  | 0.70        | 0.00 | 0.00 | 0.70  |
|                                | Total                                 | 0.70        | 0.00 | 0.00 | 0.70  | 0.70        | 0.00 | 0.00 | 0.70  |
| COURT ADMINISTRATION (2100)    | CTR1 - COURT REPORTER1                | 3.00        | 0.00 | 0.00 | 3.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | Total                                 | 3.00        | 0.00 | 0.00 | 3.00  | 0.00        | 0.00 | 0.00 | 0.00  |
| CLERK OF SUPERIOR COURT (2180) | DPCL - DEPUTY CLERK                   | 4.00        | 0.00 | 0.00 | 4.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | Total                                 | 4.00        | 0.00 | 0.00 | 4.00  | 0.00        | 0.00 | 0.00 | 0.00  |
| DISTRICT ATTORNEY (2200)       | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | ASDA - ASSISTANT DA                   | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | DADA - DPTY CHIEF ASST DISTRICT ATTOR | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | INVS - INVESTIGATOR                   | 3.00        | 0.00 | 0.00 | 3.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | SRAD - SENIOR ASSISTANT DA            | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | VWAD - VICTIM WITNESS ADVOCATE        | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | Total                                 | 11.00       | 0.00 | 0.00 | 11.00 | 0.00        | 0.00 | 0.00 | 0.00  |
| COUNTY PROBATION (3450)        | CPDT - DRUG TEST TECHNICIAN           | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | CPPO - COUNTY PROBATION OFFICER       | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                | Total                                 | 2.00        | 0.00 | 0.00 | 2.00  | 0.00        | 0.00 | 0.00 | 0.00  |
| Total                          |                                       | 20.70       | 0.00 | 0.00 | 20.70 | 0.70        | 0.00 | 0.00 | 0.70  |



2027 DEPARTMENT BUDGET/FORECAST REPORT - MULTIPLE GRANT FUND (250)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | YEAR OVER YEAR INFORMATION |                  |                |                |                |                                    | YOY VARIANCE (100%)   |                       |
|---------------------------------------|----------------------------|------------------|----------------|----------------|----------------|------------------------------------|-----------------------|-----------------------|
|                                       | 2024<br>Actual             | 2025<br>Actual   | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>MULTIPLE GRANT FUND (250)</b>      |                            |                  |                |                |                |                                    |                       |                       |
| <b><u>ALL FUNDING SOURCES</u></b>     |                            |                  |                |                |                |                                    |                       |                       |
| <b>INTERGOVT</b>                      |                            |                  |                |                |                |                                    |                       |                       |
| 331111 - FEDERAL DIRECT CRIME/CORR    | 13,466                     | 14,251           | 17,096         | 1,500          | 17,096         | 0                                  | 17,096                | 17,096                |
| 331112 - FEDERAL IND CRIME/CORRECT    | 275,098                    | 291,946          | 285,162        | 123,330        | 285,162        | 285,162                            | 0                     | 0                     |
| 331113 - FEDERAL DIR - PUBLIC WELFARE | 72,454                     | 377,290          | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| 331114 - FEDERAL INDIRECT-PUBLIC WEL  | 867,896                    | 871,209          | 134,705        | 179,106        | 179,106        | 0                                  | 179,106               | 134,705               |
| 332110 - SLFR FUNDS SUPPORT           | 337,500                    | 0                | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| 334100 - STATE GRANTS-OPERATING       | 713,202                    | (426,614)        | 362,001        | 78,645         | 362,001        | 0                                  | 362,001               | 362,001               |
| 334152 - STATE DIRECT PUBLIC WELFARE  | 15,623                     | 22,037           | 52,831         | 5,713          | 52,831         | 0                                  | 52,831                | 52,831                |
| 334210 - STATE GRANTS-DIRECT          | 1,800                      | 68,316           | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| 336212 - CITY OF HOLLY SPRINGS        | 0                          | 7,332            | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| 336213 - CITY OF WOODSTOCK            | 0                          | 15,285           | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| 336214 - CITY OF BALL GROUND          | 0                          | 1,160            | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| 336215 - CITY OF CANTON               | 0                          | 14,311           | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| <b>TOTAL INTERGOVT</b>                | <b>2,297,039</b>           | <b>1,256,523</b> | <b>851,795</b> | <b>388,294</b> | <b>896,196</b> | <b>285,162</b>                     | <b>611,034</b>        | <b>566,633</b>        |
| <b>CONTRIBUTIONS</b>                  |                            |                  |                |                |                |                                    |                       |                       |
| 371000 - CONTRIBUTIONS AND DONATIONS  | 38,260                     | 41,925           | 3,260          | 35,000         | 38,260         | 0                                  | 38,260                | 3,260                 |
| <b>TOTAL CONTRIBUTIONS</b>            | <b>38,260</b>              | <b>41,925</b>    | <b>3,260</b>   | <b>35,000</b>  | <b>38,260</b>  | <b>0</b>                           | <b>38,260</b>         | <b>3,260</b>          |
| <b>BOND/DEBT PROCEEDS</b>             |                            |                  |                |                |                |                                    |                       |                       |
| 393600 - INSURANCE RECOVERY           | 0                          | 1,271            | 0              | 0              | 0              | 0                                  | 0                     | 0                     |
| <b>TOTAL BOND/DEBT PROCEEDS</b>       | <b>0</b>                   | <b>1,271</b>     | <b>0</b>       | <b>0</b>       |                | <b>0</b>                           | <b>0</b>              | <b>0</b>              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - MULTIPLE GRANT FUND (250)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                       |                            |                |                |             |             |                                    |                       |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND  | 0                          | 0              | 1,829          | 0           | 0           | 26,041                             | (26,041)              | (24,212)              |
| 391101 - TRANSFER/GEN FUND-GRANT MATCH  | 195,138                    | 203,437        | 234,515        | 62,194      | 236,344     | 128,193                            | 108,151               | 106,322               |
| 391225 - TRANSFER IN FROM CRPA          | 0                          | 600,000        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 391255 - TRANSFER IN FROM DATE FUND     | 1,993                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 391324 - TRANSFER FROM SPLOST 2018      | (72,454)                   | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 391325 - TRANSFER IN FROM SP'24         | 90,567                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL TRANSFERS FROM/TO                 | 215,244                    | 803,437        | 236,344        | 62,194      | 236,344     | 154,234                            | 82,110                | 82,110                |
| TOTAL ALL FUNDING SOURCES               | 2,550,543                  | 2,103,156      | 1,091,399      | 485,488     | 1,170,800   | 439,396                            | 731,404               | 652,003               |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 347,438                    | 405,990        | 456,951        | 300,668     | 377,651     | 295,414                            | 82,237                | 161,537               |
| 511115 - PERFECT ATTENDANCE             | 3,601                      | 3,249          | 0              | 3,982       | 3,982       | 0                                  | 3,982                 | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 82,417                     | 19,273         | 42,209         | 144,393     | 181,364     | 0                                  | 181,364               | 42,209                |
| TOTAL COMPENSATION                      | 433,457                    | 428,512        | 499,160        | 449,044     | 562,997     | 295,414                            | 267,583               | 203,746               |
| 512101 - GROUP INSURANCE - HEALTH       | 66,090                     | 65,272         | 54,283         | 56,885      | 71,450      | 66,789                             | 4,661                 | (12,506)              |
| 512102 - GROUP INSURANCE - LIFE         | 340                        | 370            | 408            | 292         | 367         | 274                                | 93                    | 134                   |
| 512103 - GROUP INSURANCE - DENTAL       | 1,543                      | 1,487          | 1,481          | 1,793       | 2,253       | 2,011                              | 242                   | (530)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 726                        | 848            | 904            | 519         | 652         | 465                                | 187                   | 439                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 148                        | 160            | 168            | 116         | 146         | 112                                | 34                    | 56                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 47                         | 52             | 54             | 38          | 47          | 36                                 | 11                    | 18                    |
| 512403 - DEFINED BENEFIT PLAN           | 57,897                     | 70,871         | 77,402         | 54,854      | 68,899      | 51,697                             | 17,202                | 25,705                |
| TOTAL BENEFITS                          | 126,790                    | 139,060        | 134,700        | 114,497     | 143,813     | 121,384                            | 22,429                | 13,316                |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 20,858                     | 28,408         | 30,637         | 21,801      | 27,382      | 18,315                             | 9,067                 | 12,322                |
| 512300 - MEDICARE                       | 4,957                      | 6,059          | 7,169          | 5,098       | 6,404       | 4,283                              | 2,121                 | 2,886                 |
| TOTAL PAYROLL TAXES                     | 25,815                     | 34,467         | 37,806         | 26,899      | 33,786      | 22,598                             | 11,188                | 15,208                |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 586,062                    | 602,039        | 671,666        | 590,440     | 740,596     | 439,396                            | 301,200               | 232,270               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - MULTIPLE GRANT FUND (250)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 218,109                           | 695,296        | 135,000        | 196,889     | 262,519     | 0                                  | 262,519                    | 135,000               |
| 521225 - PROF SVCS/TRANSPORTATION          | 0                                 | 0              | 1,000          | 1,000       | 1,333       | 0                                  | 1,333                      | 1,000                 |
| 522310 - RENTAL OF LAND AND BUILDINGS      | 22,500                            | 67,500         | 0              | 64,500      | 86,000      | 0                                  | 86,000                     | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 67,140                            | 72,894         | 32,096         | 41,777      | 55,703      | 0                                  | 55,703                     | 32,096                |
| 531600 - SMALL EQUIPMENT                   | 0                                 | 0              | 15,000         | 0           | 0           | 0                                  | 0                          | 15,000                |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 0                                 | 6,712          | 10,000         | 1,500       | 2,000       | 0                                  | 2,000                      | 10,000                |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 307,749                           | 842,402        | 193,096        | 305,667     | 407,556     | 0                                  | 407,556                    | 193,096               |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 541200 - SITE IMPROVEMENTS                 | 507,239                           | 92,761         | 187,001        | 0           | 0           | 0                                  | 0                          | 187,001               |
| 542500 - OTHER EQUIPMENT                   | 985,163                           | 94,997         | 10,000         | 0           | 0           | 0                                  | 0                          | 10,000                |
| 543000 - PROFESSIONAL SERVICE ASSETS       | 90,567                            | 415,378        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | 1,582,969                         | 603,136        | 197,001        | 0           | 0           | 0                                  | 0                          | 197,001               |
| <b>NON-OPERATIONAL COSTS</b>               |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES        | 53,460                            | 56,220         | 0              | 46,883      | 46,883      | 0                                  | 46,883                     | 0                     |
| <b>TOTAL NON-OPERATIONAL COSTS</b>         | 53,460                            | 56,220         | 0              | 46,883      | 46,883      | 0                                  | 46,883                     | 0                     |
| <b>TOTAL</b>                               | 2,530,240                         | 2,103,796      | 1,061,763      | 942,989     | 1,195,034   | 439,396                            | 755,638                    | 622,367               |





2027 DEPARTMENT BUDGET/FORECAST REPORT - MULTIPLE GRANT FUND (250)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 30                         | 30             | 29,636         | 0           | 29,636      | 0                                  | 29,636                | 29,636                |
| 522202 - VEHICLE MAINTENANCE               | 724                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 754                        | 30             | 29,636         | 0           | 29,636      | 0                                  | 29,636                | 29,636                |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 754                        | 30             | 29,636         | 0           | 29,636      | 0                                  | 29,636                | 29,636                |
| <b>TOTAL EXPENDITURES</b>                  | 2,530,995                  | 2,103,826      | 1,091,399      | 942,989     | 1,224,670   | 439,396                            | 785,274               | 652,003               |
| <b>TOTAL FUND REDUCTIONS</b>               | 2,530,995                  | 2,103,826      | 1,091,399      | 942,989     | 1,224,670   | 439,396                            | 785,274               | 652,003               |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 48,742         | + | 1,170,800                   | - | 1,224,670                | = | (5,127)                         | (5,127)              | + | 439,396                | - | 439,396             | = | (5,127)                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
MULTIPLE GRANT FUND  
2027 HEADCOUNT**

|                                 |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|---------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                                 |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| COURT ADMINISTRATION (2100)     | MEDT - MEDIATOR PRE-TRIAL ADMIN       | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                 | Total                                 | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
| SUPERIOR COURT (2150)           | MEDT - MEDIATOR PRE-TRIAL ADMIN       | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                 | Total                                 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
| DISTRICT ATTORNEY (2200)        | VWAD - VICTIM WITNESS ADVOCATE        | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                 | Total                                 | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
| DISTRICT ATTORNEY GRANTS (2203) | DADA - DPTY CHIEF ASST DISTRICT ATTOR | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                 | INVS - INVESTIGATOR                   | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                                 | VWAD - VICTIM WITNESS ADVOCATE        | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                                 | Total                                 | 4.00        | 0.00 | 0.00 | 4.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  |
| STATE COURT SOLICITOR (2310)    | VWAD - VICTIM WITNESS ADVOCATE        | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                 | Total                                 | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
| ENGINEERING (4271)              | PTIN - PT INTERN                      | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                                 | Total                                 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
| CRPA MAINTENANCE (6220)         | PTIN - PT INTERN                      | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                                 | Total                                 | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
| Total                           |                                       | 6.00        | 1.00 | 0.00 | 7.00  | 6.00        | 1.00 | 0.00 | 7.00  | 6.00        | 2.00 | 0.00 | 8.00  | 5.00        | 2.00 | 0.00 | 7.00  |



2027 DEPARTMENT BUDGET/FORECAST REPORT - COMMUNITY DEVELOPMENT (251)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>COMMUNITY DEVELOPMENT (251)</b>         |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>INTERGOVT</b>                           |                                   |                |                |             |             |                                    |                            |                       |
| 331100 - FEDERAL GRANTS                    | 1,325,006                         | 1,472,841      | 1,172,229      | 1,646,269   | 1,888,155   | 1,352,656                          | 535,499                    | (180,427)             |
| <b>TOTAL INTERGOVT</b>                     | 1,325,006                         | 1,472,841      | 1,172,229      | 1,646,269   | 1,888,155   | 1,352,656                          | 535,499                    | (180,427)             |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 1,325,006                         | 1,472,841      | 1,172,229      | 1,646,269   | 1,888,155   | 1,352,656                          | 535,499                    | (180,427)             |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 121,283                           | 112,552        | 197,298        | 120,548     | 151,413     | 163,543                            | (12,130)                   | 33,755                |
| <b>TOTAL COMPENSATION</b>                  | 121,283                           | 112,552        | 197,298        | 120,548     | 151,413     | 163,543                            | (12,130)                   | 33,755                |
| 512101 - GROUP INSURANCE - HEALTH          | 26,788                            | 27,941         | 34,997         | 39,911      | 50,130      | 48,736                             | 1,394                      | (13,739)              |
| 512102 - GROUP INSURANCE - LIFE            | 116                               | 95             | 254            | 125         | 156         | 147                                | 9                          | 107                   |
| 512103 - GROUP INSURANCE - DENTAL          | 572                               | 406            | 684            | 905         | 1,137       | 1,259                              | (122)                      | (575)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 259                               | 237            | 471            | 222         | 279         | 291                                | (12)                       | 180                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 57                                | 46             | 67             | 45          | 56          | 56                                 | 0                          | 11                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 18                                | 15             | 22             | 15          | 18          | 18                                 | 0                          | 4                     |
| 512403 - DEFINED BENEFIT PLAN              | 20,128                            | 19,697         | 34,527         | 21,096      | 26,497      | 28,620                             | (2,123)                    | 5,907                 |
| <b>TOTAL BENEFITS</b>                      | 47,939                            | 48,436         | 71,022         | 62,319      | 78,275      | 79,127                             | (852)                      | (8,105)               |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 7,176                             | 6,689          | 12,232         | 6,931       | 8,706       | 10,140                             | (1,434)                    | 2,092                 |
| 512300 - MEDICARE                          | 1,678                             | 1,564          | 2,860          | 1,621       | 2,036       | 2,371                              | (335)                      | 489                   |
| <b>TOTAL PAYROLL TAXES</b>                 | 8,854                             | 8,253          | 15,092         | 8,552       | 10,742      | 12,511                             | (1,769)                    | 2,581                 |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 178,076                           | 169,241        | 283,412        | 191,419     | 240,429     | 255,181                            | (14,752)                   | 28,231                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - COMMUNITY DEVELOPMENT (251)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 41,149                            | 6,862          | 35,000         | 0           | 0           | 20,000                             | (20,000)                   | 15,000                |
| 522200 - REPAIRS AND MAINTENANCE           | 0                                 | 0              | 0              | 466         | 621         | 0                                  | 621                        | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 161                               | 320            | 0              | 186         | 249         | 450                                | (201)                      | (450)                 |
| 523300 - ADVERTISING                       | 2,508                             | 1,083          | 3,000          | 1,303       | 1,737       | 3,000                              | (1,263)                    | 0                     |
| 523400 - PRINTING AND BINDING              | 16                                | 34             | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523500 - TRAVEL                            | 5,419                             | 4,470          | 10,000         | 2,147       | 2,862       | 4,000                              | (1,138)                    | 6,000                 |
| 523600 - DUES AND FEES                     | 0                                 | 0              | 3,000          | 180         | 240         | 680                                | (440)                      | 2,320                 |
| 523700 - EDUCATION AND TRAINING            | 7,313                             | 3,822          | 21,500         | 2,425       | 3,234       | 2,500                              | 734                        | 19,000                |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 10,854                            | 2,392          | 6,000          | 1,235       | 1,647       | 6,000                              | (4,353)                    | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 0                                 | 1,608          | 5,000          | 137         | 183         | 5,000                              | (4,817)                    | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 67,419                            | 20,590         | 83,500         | 8,079       | 10,772      | 41,630                             | (30,858)                   | 41,870                |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 541200 - SITE IMPROVEMENTS                 | 0                                 | 68,233         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 541300 - BUILDINGS                         | 0                                 | 207,218        | 0              | 90,273      | 120,364     | 0                                  | 120,364                    | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                                 | 275,451        | 0              | 90,273      | 120,364     | 0                                  | 120,364                    | 0                     |
| <b>NON-OPERATIONAL COSTS</b>               |                                   |                |                |             |             |                                    |                            |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES        | 891,343                           | 807,775        | 800,000        | 1,188,066   | 1,188,066   | 850,000                            | 338,066                    | (50,000)              |
| 573000 - PAYMENTS TO OTHERS                | 185,154                           | 194,125        | 0              | 194,745     | 194,745     | 200,000                            | (5,255)                    | (200,000)             |
| <b>TOTAL NON-OPERATIONAL COSTS</b>         | 1,076,496                         | 1,001,900      | 800,000        | 1,382,811   | 1,382,811   | 1,050,000                          | 332,811                    | (250,000)             |
| <b>TOTAL</b>                               | 1,321,991                         | 1,467,181      | 1,166,912      | 1,672,582   | 1,754,376   | 1,346,811                          | 407,565                    | (179,899)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - COMMUNITY DEVELOPMENT (251)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                     | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>NON DEPARTMENT MANAGED COSTS</b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>              |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES   | 561                        | 504            | 493            | 481         | 493         | 500                                | (7)                   | (7)                   |
| 522110 - DISPOSAL                   | 25                         | 25             | 26             | 19          | 25          | 26                                 | (1)                   | 0                     |
| 522130 - CUSTODIAL SERVICES         | 1,370                      | 1,380          | 1,379          | 1,149       | 1,532       | 1,505                              | 27                    | (126)                 |
| 522140 - LAWN CARE                  | 133                        | 150            | 152            | 90          | 120         | 152                                | (32)                  | 0                     |
| 522218 - PEST CONTROL               | 4                          | 10             | 8              | 5           | 7           | 8                                  | (1)                   | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS  | 1,489                      | 1,723          | 1,491          | 1,956       | 1,956       | 1,728                              | 228                   | (237)                 |
| 523200 - COMMUNICATIONS - ALLOCATED | 336                        | 336            | 240            | 199         | 266         | 398                                | (132)                 | (158)                 |
| 531210 - WATER/SEWER                | 220                        | 124            | 216            | 114         | 153         | 216                                | (63)                  | 0                     |
| 531230 - ELECTRICITY                | 1,398                      | 1,408          | 1,312          | 976         | 1,302       | 1,312                              | (10)                  | 0                     |
| TOTAL ALLOCATED COSTS               | 5,537                      | 5,659          | 5,317          | 4,991       | 5,854       | 5,845                              | 9                     | (528)                 |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 5,537                      | 5,659          | 5,317          | 4,991       | 5,854       | 5,845                              | 9                     | (528)                 |
| TOTAL EXPENDITURES                  | 1,327,528                  | 1,472,841      | 1,172,229      | 1,677,573   | 1,760,230   | 1,352,656                          | 407,574               | (180,427)             |
| TOTAL FUND REDUCTIONS               | 1,327,528                  | 1,472,841      | 1,172,229      | 1,677,573   | 1,760,230   | 1,352,656                          | 407,574               | (180,427)             |

| Fund Balance   |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 2,102          | + | 1,888,155                   | - | 1,760,230                | = | 130,027                         | 130,027              | + | 1,352,656              | - | 1,352,656           | = | 130,027                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



CHEROKEE COUNTY BOARD OF COMMISSIONERS  
COMMUNITY DEVELOPMENT  
2027 HEADCOUNT

|                                          |                                   | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|------------------------------------------|-----------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                                          |                                   | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| COMMUNITY DEVELOPMENT BLK<br>GRNT (7340) | CDBG - CDBG MANAGER               | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          | CDGC - CDBG GRANTS<br>COORDINATOR | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                          | Total                             | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
| Total                                    |                                   | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |



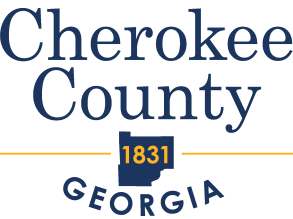
2027 DEPARTMENT BUDGET/FORECAST REPORT - DA'S CONDEMNATION FD 9-16-19 (253)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>DA'S CONDEMNATION FD 9-16-19 (253)</b>  |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>FINES &amp; FORFEITURES</b>             |                                   |                |                |             |             |                                    |                            |                       |
| 351400 - ADDITIONAL PENALTY ASSESSMENTS    | 1,723                             | 12,316         | 5,000          | 9,694       | 9,694       | 5,000                              | 4,694                      | 0                     |
| <b>TOTAL FINES &amp; FORFEITURES</b>       | 1,723                             | 12,316         | 5,000          | 9,694       | 9,694       | 5,000                              | 4,694                      | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 1,723                             | 12,316         | 5,000          | 9,694       | 9,694       | 5,000                              | 4,694                      | 0                     |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 0                                 | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)                    | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 0                                 | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)                    | 0                     |
| <b>TOTAL</b>                               | 0                                 | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)                    | 0                     |
| <b>TOTAL EXPENDITURES</b>                  | 0                                 | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)                    | 0                     |
| <b>TOTAL FUND REDUCTIONS</b>               | 0                                 | 0              | 5,000          | 0           | 0           | 5,000                              | (5,000)                    | 0                     |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 68,532         | + | 9,694                       | - | 0                        | = | 78,226                          | 78,226               | + | 5,000                  | - | 5,000               | = | 78,226                       |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - DA'S CONDEMNATION FUND (254)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| DA'S CONDEMNATION FUND (254)            |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| FINES & FORFEITURES                     |                            |                |                |             |             |                                    |                       |                       |
| 351400 - ADDITIONAL PENALTY ASSESSMENTS | 92                         | 1,782          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL FINES & FORFEITURES               | 92                         | 1,782          | 0              | 0           |             | 0                                  | 0                     | 0                     |
| USE OF RESERVES                         |                            |                |                |             |             |                                    |                       |                       |
| 389000 - USE OF RESERVES                | 0                          | 0              | 10,000         | 0           | 0           | 2,000                              | 0                     | 0                     |
| TOTAL USE OF RESERVES                   | 0                          | 0              | 10,000         | 0           | 0           | 2,000                              | 0                     | 0                     |
| TOTAL ALL FUNDING SOURCES               | 92                         | 1,782          | 10,000         | 0           | 0           | 2,000                              | (2,000)               | 8,000                 |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 0                          | 0              | 10,000         | 20,000      | 26,667      | 2,000                              | 24,667                | 8,000                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 0                          | 0              | 10,000         | 20,000      | 26,667      | 2,000                              | 24,667                | 8,000                 |
| TOTAL                                   | 0                          | 0              | 10,000         | 20,000      | 26,667      | 2,000                              | 24,667                | 8,000                 |
| TOTAL EXPENDITURES                      | 0                          | 0              | 10,000         | 20,000      | 26,667      | 2,000                              | 24,667                | 8,000                 |
| TOTAL FUND REDUCTIONS                   | 0                          | 0              | 10,000         | 20,000      | 26,667      | 2,000                              | 24,667                | 8,000                 |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 22,115         | + | 0                           | - | 26,667                   | = | (4,552)                         | (4,552)              | + | 0                      | - | 2,000               | = | (6,552)                      |



NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ABUSE AND TREATMENT FUND (255)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>DRUG ABUSE AND TREATMENT FUND (255)</b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>FINES &amp; FORFEITURES</b>             |                                   |                |                |             |             |                                    |                            |                       |
| 351110 - FINES/ FORFEITURES-SUPERIOR CT    | 60,003                            | 72,892         | 67,000         | 46,415      | 63,168      | 62,000                             | 1,168                      | 5,000                 |
| 351120 - FINES/ FORFEITURES-STATE CT       | 147,347                           | 125,067        | 125,000        | 78,728      | 109,975     | 118,400                            | (8,425)                    | 6,600                 |
| 351160 - FINES/ FORFEITURES-JUVENILE CT    | 176                               | 0              | 100            | 0           | 100         | 100                                | 0                          | 0                     |
| 351171 - CITY OF CANTON COURT FINES        | 15,515                            | 11,071         | 11,000         | 10,097      | 12,844      | 11,500                             | 1,344                      | (500)                 |
| 351172 - HOLLY SPRINGS COURT FINES         | 12,119                            | 11,074         | 12,000         | 7,621       | 10,621      | 10,500                             | 121                        | 1,500                 |
| 351173 - WOODSTOCK COURT FINES             | 74,223                            | 79,738         | 40,000         | 34,028      | 44,031      | 40,500                             | 3,531                      | (500)                 |
| 351174 - BALL GROUND COURT FINES           | 968                               | 1,364          | 500            | 672         | 794         | 600                                | 194                        | (100)                 |
| <b>TOTAL FINES &amp; FORFEITURES</b>       | 310,350                           | 301,206        | 255,600        | 177,561     | 241,533     | 243,600                            | (2,067)                    | 12,000                |
| <b>INVSMT REVENUE</b>                      |                                   |                |                |             |             |                                    |                            |                       |
| 361000 - INTEREST REVENUES                 | 22,723                            | 19,919         | 6,000          | 14,679      | 15,679      | 6,000                              | 9,679                      | 0                     |
| <b>TOTAL INVSMT REVENUE</b>                | 22,723                            | 19,919         | 6,000          | 14,679      | 15,679      | 6,000                              | 9,679                      | 0                     |
| <b>USE OF RESERVES</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES                   | 0                                 | 0              | 370,168        | 0           | 0           | 0                                  | 0                          | 0                     |
| 389500 - SAVINGS OF RESERVES               | 0                                 | 0              | 0              | 0           | 0           | (32,442)                           | 32,442                     | 32,442                |
| <b>TOTAL USE OF RESERVES</b>               | 0                                 | 0              | 370,168        | 0           | 0           | (32,442)                           | 0                          | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 333,074                           | 321,124        | 631,768        | 192,240     | 257,212     | 217,158                            | 40,054                     | 414,610               |
|                                            |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ABUSE AND TREATMENT FUND (255)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|---------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                       | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>INTERFUND TRANSFERS</u></b>     |                            |                |                |             |             |                                    |                       |                       |
| <b>TRANSFERS FROM/TO</b>              |                            |                |                |             |             |                                    |                       |                       |
| 611250 - TRANSFERS TO GRANT FUND      | 1,993                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 611257 - TRANSFER TO DUI COURT FUND   | 3,051                      | 69,238         | 29,075         | 0           | 29,075      | 29,051                             | 24                    | 24                    |
| 611258 - TRANSFER TO DRUG FUND        | 39,683                     | 177,832        | 285,501        | 46,100      | 285,501     | 58,549                             | 226,952               | 226,952               |
| 611259 - TRANS TO TREATMENT ACCT CT   | 41,666                     | 97,708         | 141,836        | 56,150      | 141,836     | 51,686                             | 90,150                | 90,150                |
| 611261 - TRANS TO VETERANS COURT      | 35,206                     | 110,970        | 99,574         | 47,968      | 99,574      | 43,172                             | 56,402                | 56,402                |
| 611262 - TRANS TO JUVENILE DRUG COURT | 33,278                     | 41,232         | 33,682         | 16,628      | 33,682      | 17,219                             | 16,463                | 16,463                |
| 611263 - TRANS TO FAMILY TRMT COURT   | 16,443                     | 93,123         | 42,100         | 6,799       | 42,100      | 17,481                             | 24,619                | 24,619                |
| <b>TOTAL TRANSFERS FROM/TO</b>        | 171,321                    | 590,103        | 631,768        | 173,645     | 631,768     | 217,158                            | 414,610               | 414,610               |
| <b>TOTAL INTERFUND TRANSFERS</b>      | 171,321                    | 590,103        | 631,768        | 173,645     | 631,768     | 217,158                            | 414,610               | 414,610               |
| <b>TOTAL FUND REDUCTIONS</b>          | 171,321                    | 590,103        | 631,768        | 173,645     | 631,768     | 217,158                            | 414,610               | 414,610               |

Fund Balance

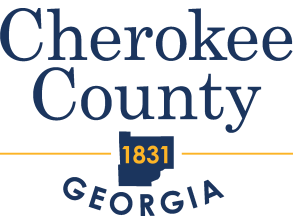
|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 606,918        | + | 257,212                     | - | 631,768                  | = | 232,362                         | 232,362              | + | 249,600                | - | 217,158             | = | 264,804                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - VICTIM/WITNESS FUND (256)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| VICTIM/WITNESS FUND (256)               |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| FINES & FORFEITURES                     |                            |                |                |             |             |                                    |                       |                       |
| 351110 - FINES/ FORFEITURES-SUPERIOR CT | 15,642                     | 17,308         | 14,000         | 12,368      | 15,865      | 14,000                             | 1,865                 | 0                     |
| 351120 - FINES/ FORFEITURES-STATE CT    | 86,415                     | 82,390         | 75,000         | 62,094      | 80,844      | 76,000                             | 4,844                 | (1,000)               |
| 351130 - FINES/ FORFEITURES-MAGISTRATE  | 6,435                      | 4,901          | 4,000          | 4,643       | 5,646       | 4,000                              | 1,646                 | 0                     |
| 351140 - FINES/FORFEITURES JUVENILE     | 1,431                      | 1,312          | 1,000          | 941         | 1,194       | 1,000                              | 194                   | 0                     |
| 351171 - CITY OF CANTON COURT FINES     | 24,812                     | 26,031         | 25,000         | 29,741      | 35,994      | 27,000                             | 8,994                 | (2,000)               |
| 351172 - HOLLY SPRINGS COURT FINES      | 29,370                     | 34,258         | 25,000         | 21,290      | 27,543      | 26,000                             | 1,543                 | (1,000)               |
| 351173 - WOODSTOCK COURT FINES          | 39,463                     | 42,952         | 40,000         | 24,725      | 34,728      | 40,000                             | (5,272)               | 0                     |
| 351174 - BALL GROUND COURT FINES        | 4,877                      | 9,092          | 5,000          | 3,799       | 5,046       | 5,000                              | 46                    | 0                     |
| TOTAL FINES & FORFEITURES               | 208,445                    | 218,244        | 189,000        | 159,601     | 206,860     | 193,000                            | 13,860                | (4,000)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - VICTIM/WITNESS FUND (256)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                      |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND | 38,287                            | 42,890         | 45,886         | 38,238      | 45,886      | 51,146                             | (5,260)                    | (5,260)               |
| TOTAL TRANSFERS FROM/TO                | 38,287                            | 42,890         | 45,886         | 38,238      | 45,886      | 51,146                             | (5,260)                    | (5,260)               |
| TOTAL ALL FUNDING SOURCES              | 246,732                           | 261,134        | 234,886        | 197,839     | 252,746     | 244,146                            | 8,600                      | (9,260)               |
| EXPENDITURES                           |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - VICTIM/WITNESS FUND (256)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 66,068                     | 62,457         | 59,009         | 48,715      | 61,187      | 61,985                             | (798)                 | (2,976)               |
| 511115 - PERFECT ATTENDANCE             | 611                        | 636            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 26,800                     | 29,058         | 36,261         | 33,445      | 42,008      | 38,457                             | 3,551                 | (2,196)               |
| TOTAL COMPENSATION                      | 93,479                     | 92,150         | 95,270         | 82,160      | 103,196     | 100,442                            | 2,754                 | (5,172)               |
| 512101 - GROUP INSURANCE - HEALTH       | 17,459                     | 18,179         | 14,389         | 14,308      | 17,972      | 17,353                             | 619                   | (2,964)               |
| 512102 - GROUP INSURANCE - LIFE         | 66                         | 59             | 63             | 51          | 64          | 60                                 | 4                     | 3                     |
| 512103 - GROUP INSURANCE - DENTAL       | 352                        | 340            | 339            | 353         | 444         | 484                                | (40)                  | (145)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 144                        | 139            | 131            | 101         | 127         | 125                                | 2                     | 6                     |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 34                         | 31             | 28             | 22          | 28          | 28                                 | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 11                         | 10             | 9              | 7           | 9           | 9                                  | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 11,050                     | 11,041         | 10,327         | 8,500       | 10,677      | 10,847                             | (170)                 | (520)                 |
| TOTAL BENEFITS                          | 29,115                     | 29,799         | 25,286         | 23,343      | 29,320      | 28,906                             | 414                   | (3,620)               |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 5,587                      | 5,497          | 5,907          | 4,917       | 6,176       | 6,227                              | (51)                  | (320)                 |
| 512300 - MEDICARE                       | 1,307                      | 1,286          | 1,381          | 1,150       | 1,444       | 1,457                              | (13)                  | (76)                  |
| TOTAL PAYROLL TAXES                     | 6,894                      | 6,783          | 7,288          | 6,067       | 7,620       | 7,684                              | (64)                  | (396)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 129,488                    | 128,732        | 127,844        | 111,570     | 140,136     | 137,032                            | 3,104                 | (9,188)               |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 235                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 235                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| NON-OPERATIONAL COSTS                   |                            |                |                |             |             |                                    |                       |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES     | 106,000                    | 106,000        | 106,000        | 88,333      | 106,000     | 106,000                            | 0                     | 0                     |
| TOTAL NON-OPERATIONAL COSTS             | 106,000                    | 106,000        | 106,000        | 88,333      | 106,000     | 106,000                            | 0                     | 0                     |
| TOTAL                                   | 235,724                    | 234,732        | 233,844        | 199,903     | 246,136     | 243,032                            | 3,104                 | (9,188)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - VICTIM/WITNESS FUND (256)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 336                        | 301            | 296            | 288         | 296         | 250                                | 46                    | 46                    |
| 523100 - INSURANCE, OTHER BENEFITS         | 876                        | 1,013          | 746            | 1,151       | 1,151       | 864                                | 287                   | (118)                 |
| <b>TOTAL ALLOCATED COSTS</b>               | 1,212                      | 1,315          | 1,042          | 1,438       | 1,447       | 1,114                              | 333                   | (72)                  |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 1,212                      | 1,315          | 1,042          | 1,438       | 1,447       | 1,114                              | 333                   | (72)                  |
| <b>TOTAL EXPENDITURES</b>                  | 236,935                    | 236,047        | 234,886        | 201,341     | 247,582     | 244,146                            | 3,436                 | (9,260)               |
| <b>TOTAL FUND REDUCTIONS</b>               | 236,935                    | 236,047        | 234,886        | 201,341     | 247,582     | 244,146                            | 3,436                 | (9,260)               |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 56,535         | + | 252,746                     | - | 247,582                  | = | 61,698                          | 61,698               | + | 244,146                | - | 244,146             | = | 61,698                       |

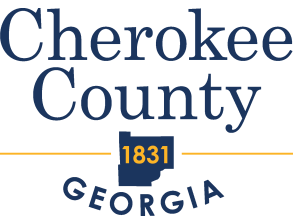
**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



CHEROKEE COUNTY BOARD OF COMMISSIONERS  
VICTIM/WITNESS FUND  
2027 HEADCOUNT

|                          |                                  | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|--------------------------|----------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                          |                                  | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| DISTRICT ATTORNEY (2200) | COOR - COORDINATOR               | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  | 0.00        | 0.00 | 0.00 | 0.00  |
|                          | PTVA - PART TIME VICTIM ADVOCATE | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                          | VWAD - VICTIM WITNESS ADVOCATE   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                          | Total                            | 1.20        | 1.00 | 0.00 | 2.20  | 1.20        | 1.00 | 0.00 | 2.20  | 1.20        | 1.00 | 0.00 | 2.20  | 1.00        | 1.00 | 0.00 | 2.00  |
| Total                    |                                  | 1.20        | 1.00 | 0.00 | 2.20  | 1.20        | 1.00 | 0.00 | 2.20  | 1.20        | 1.00 | 0.00 | 2.20  | 1.00        | 1.00 | 0.00 | 2.00  |





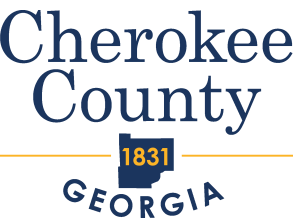
2027 DEPARTMENT BUDGET/FORECAST REPORT - DUI COURT FUND (257)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                      | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                      | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| DUI COURT FUND (257)                 |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                  |                            |                |                |             |             |                                    |                       |                       |
| INTERGOVT                            |                            |                |                |             |             |                                    |                       |                       |
| 334151 - STATE GRANT OPERATING       | 143,458                    | 160,866        | 158,647        | 36,209      | 158,647     | 161,000                            | (2,353)               | (2,353)               |
| TOTAL INTERGOVT                      | 143,458                    | 160,866        | 158,647        | 36,209      | 158,647     | 161,000                            | (2,353)               | (2,353)               |
| FINES & FORFEITURES                  |                            |                |                |             |             |                                    |                       |                       |
| 351115 - DRUG COURT                  | 4,325                      | 4,174          | 0              | 100         | 100         | 5,000                              | (4,900)               | (5,000)               |
| 351116 - DUI COURT                   | 318,418                    | 298,467        | 330,000        | 212,178     | 267,178     | 300,000                            | (32,822)              | 30,000                |
| TOTAL FINES & FORFEITURES            | 322,743                    | 302,641        | 330,000        | 212,278     | 267,278     | 305,000                            | (37,722)              | 25,000                |
| CONTRIBUTIONS                        |                            |                |                |             |             |                                    |                       |                       |
| 371000 - CONTRIBUTIONS AND DONATIONS | 69,800                     | 59,620         | 77,000         | 41,825      | 54,655      | 60,000                             | (5,345)               | 17,000                |
| TOTAL CONTRIBUTIONS                  | 69,800                     | 59,620         | 77,000         | 41,825      | 54,655      | 60,000                             | (5,345)               | 17,000                |
| USE OF RESERVES                      |                            |                |                |             |             |                                    |                       |                       |
| 389000 - USE OF RESERVES             | 0                          | 0              | 88,635         | 0           | 0           | 40,602                             | 0                     | 0                     |
| TOTAL USE OF RESERVES                | 0                          | 0              | 88,635         | 0           | 0           | 40,602                             | 0                     | 0                     |



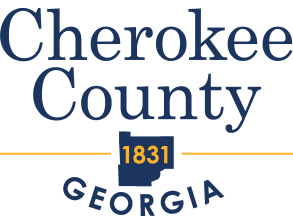
2027 DEPARTMENT BUDGET/FORECAST REPORT - DUI COURT FUND (257)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>TRANSFERS FROM/TO</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND     | 184,921                           | 151,675        | 161,069        | 134,224     | 161,069     | 205,324                            | (44,255)                   | (44,255)              |
| 391255 - TRANSFER IN FROM DATE FUND        | 3,051                             | 69,238         | 29,075         | 0           | 29,075      | 29,051                             | 24                         | 24                    |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 187,972                           | 220,913        | 190,144        | 134,224     | 190,144     | 234,375                            | (44,231)                   | (44,231)              |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 723,973                           | 744,040        | 844,426        | 424,537     | 670,724     | 800,977                            | (130,253)                  | 43,449                |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 215,090                           | 244,493        | 233,816        | 178,372     | 224,042     | 244,554                            | (20,512)                   | (10,738)              |
| 511115 - PERFECT ATTENDANCE                | 892                               | 1,426          | 0              | 965         | 965         | 0                                  | 965                        | 0                     |
| <b>TOTAL COMPENSATION</b>                  | 215,982                           | 245,919        | 233,816        | 179,337     | 225,007     | 244,554                            | (19,547)                   | (10,738)              |
| 512101 - GROUP INSURANCE - HEALTH          | 47,682                            | 63,343         | 56,396         | 54,140      | 68,002      | 71,174                             | (3,172)                    | (14,778)              |
| 512102 - GROUP INSURANCE - LIFE            | 181                               | 206            | 240            | 184         | 231         | 224                                | 7                          | 16                    |
| 512103 - GROUP INSURANCE - DENTAL          | 1,075                             | 1,253          | 1,302          | 1,426       | 1,791       | 2,129                              | (338)                      | (827)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 385                               | 468            | 503            | 357         | 449         | 437                                | 12                         | 66                    |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 85                                | 94             | 98             | 77          | 97          | 100                                | (3)                        | (2)                   |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 28                                | 30             | 41             | 25          | 32          | 50                                 | (18)                       | (9)                   |
| 512403 - DEFINED BENEFIT PLAN              | 36,123                            | 42,962         | 40,918         | 31,370      | 39,401      | 42,797                             | (3,396)                    | (1,879)               |
| <b>TOTAL BENEFITS</b>                      | 85,558                            | 108,356        | 99,498         | 87,579      | 110,002     | 116,911                            | (6,909)                    | (17,413)              |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 12,954                            | 14,470         | 14,497         | 10,402      | 13,066      | 15,162                             | (2,096)                    | (665)                 |
| 512300 - MEDICARE                          | 3,030                             | 3,384          | 3,391          | 2,433       | 3,056       | 3,547                              | (491)                      | (156)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | 15,983                            | 17,854         | 17,888         | 12,835      | 16,121      | 18,709                             | (2,588)                    | (821)                 |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 317,523                           | 372,129        | 351,202        | 279,751     | 351,131     | 380,174                            | (29,043)                   | (28,972)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DUI COURT FUND (257)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 398,685                           | 402,145        | 454,793        | 249,929        | 333,239        | 387,322                            | (54,083)                   | 67,471                |
| 521203 - PROFESSIONAL/COURT INTERPRETER    | 590                               | 143            | 650            | 351            | 468            | 650                                | (182)                      | 0                     |
| 521225 - PROF SVCS/TRANSPORTATION          | 7,996                             | 6,988          | 0              | 4,741          | 6,322          | 0                                  | 6,322                      | 0                     |
| 521300 - TECHNICAL                         | 0                                 | 440            | 1,200          | 220            | 293            | 1,404                              | (1,111)                    | (204)                 |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 390                               | 245            | 285            | 190            | 253            | 350                                | (97)                       | (65)                  |
| 523201 - CELL PHONE                        | 532                               | 561            | 0              | 412            | 550            | 562                                | (12)                       | (562)                 |
| 523250 - POSTAGE                           | 105                               | 87             | 273            | 76             | 102            | 273                                | (171)                      | 0                     |
| 523500 - TRAVEL                            | 5,878                             | 4,260          | 17,876         | 3,421          | 4,561          | 14,664                             | (10,103)                   | 3,212                 |
| 523600 - DUES AND FEES                     | 365                               | 720            | 785            | 0              | 0              | 420                                | (420)                      | 365                   |
| 523700 - EDUCATION AND TRAINING            | 0                                 | 7,317          | 5,325          | 1,212          | 1,616          | 4,620                              | (3,004)                    | 705                   |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 1,373                             | 2,624          | 2,450          | 2,509          | 3,346          | 2,745                              | 601                        | (295)                 |
| 531270 - GASOLINE                          | 0                                 | 0              | 1,500          | 0              | 0              | 0                                  | 0                          | 1,500                 |
| 531300 - FOOD                              | 175                               | 267            | 930            | 414            | 552            | 1,000                              | (448)                      | (70)                  |
| 531600 - SMALL EQUIPMENT                   | 0                                 | 2,218          | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 0                                 | 3,068          | 2,560          | 0              | 0              | 0                                  | 0                          | 2,560                 |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>416,089</b>                    | <b>431,082</b> | <b>488,627</b> | <b>263,476</b> | <b>351,302</b> | <b>414,010</b>                     | <b>(62,708)</b>            | <b>74,617</b>         |
| <b>TOTAL</b>                               | <b>733,613</b>                    | <b>803,212</b> | <b>839,829</b> | <b>543,227</b> | <b>702,433</b> | <b>794,184</b>                     | <b>(91,751)</b>            | <b>45,645</b>         |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DUI COURT FUND (257)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 839                        | 753            | 740            | 719         | 740         | 749                                | (9)                   | (9)                   |
| 523100 - INSURANCE, OTHER BENEFITS         | 2,190                      | 2,533          | 2,237          | 2,877       | 2,877       | 2,592                              | 285                   | (355)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 1,860                      | 2,766          | 1,620          | 2,335       | 3,114       | 3,452                              | (338)                 | (1,832)               |
| <b>TOTAL ALLOCATED COSTS</b>               | 4,889                      | 6,053          | 4,597          | 5,931       | 6,730       | 6,793                              | (63)                  | (2,196)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 4,889                      | 6,053          | 4,597          | 5,931       | 6,730       | 6,793                              | (63)                  | (2,196)               |
| <b>TOTAL EXPENDITURES</b>                  | 738,502                    | 809,264        | 844,426        | 549,158     | 709,163     | 800,977                            | (91,814)              | 43,449                |
| <b>TOTAL FUND REDUCTIONS</b>               | 738,502                    | 809,264        | 844,426        | 549,158     | 709,163     | 800,977                            | (91,814)              | 43,449                |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 285,608        | + | 670,724                     | - | 709,163                  | = | 247,169                         | 247,169              | + | 760,375                | - | 800,977             | = | 206,567                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

CHEROKEE COUNTY BOARD OF COMMISSIONERS

DUI COURT FUND

2027 HEADCOUNT

|                  |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                  |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| DUI COURT (2162) | ACCC - ACCOUNTABILITY COURT COORDINAT | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                  | ADM2 - ADMINISTRATIVE ASSISTANT II    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                  | CASE - CASE MANAGER COURTS            | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                  | PT - PART-TIME                        | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  | 0.00        | 1.00 | 0.00 | 1.00  |
|                  | Total                                 | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  |
| Total            |                                       | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  | 3.00        | 1.00 | 0.00 | 4.00  |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ACCOUNTABILITY COURT (258)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>DRUG ACCOUNTABILITY COURT (258)</b> |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>      |                                   |                |                |                |                |                                    |                            |                       |
| <b>INTERGOVT</b>                       |                                   |                |                |                |                |                                    |                            |                       |
| 331100 - FEDERAL GRANTS                | 5,173                             | 0              | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 331112 - FEDERAL IND CRIME/CORRECT     | 32,340                            | 0              | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| 334151 - STATE GRANT OPERATING         | 357,248                           | 330,409        | 377,411        | 156,688        | 377,411        | 365,000                            | 12,411                     | 12,411                |
| <b>TOTAL INTERGOVT</b>                 | <b>394,761</b>                    | <b>330,409</b> | <b>377,411</b> | <b>156,688</b> | <b>377,411</b> | <b>365,000</b>                     | <b>12,411</b>              | <b>12,411</b>         |
| <b>FINES &amp; FORFEITURES</b>         |                                   |                |                |                |                |                                    |                            |                       |
| 351115 - DRUG COURT                    | 123,308                           | 144,329        | 125,000        | 103,111        | 123,941        | 140,000                            | (16,059)                   | (15,000)              |
| <b>TOTAL FINES &amp; FORFEITURES</b>   | <b>123,308</b>                    | <b>144,329</b> | <b>125,000</b> | <b>103,111</b> | <b>123,941</b> | <b>140,000</b>                     | <b>(16,059)</b>            | <b>(15,000)</b>       |
| <b>USE OF RESERVES</b>                 |                                   |                |                |                |                |                                    |                            |                       |
| 389000 - USE OF RESERVES               | 0                                 | 0              | 0              | 0              | 0              | 28,000                             | 0                          | 0                     |
| <b>TOTAL USE OF RESERVES</b>           | <b>0</b>                          | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>28,000</b>                      | <b>0</b>                   | <b>0</b>              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ACCOUNTABILITY COURT (258)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>TRANSFERS FROM/TO</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND     | 0                                 | 0              | 0              | 0           | 0           | 230,612                            | (230,612)                  | (230,612)             |
| 391227 - TRANSFER/DATE FUND-GRANT MATCH    | 39,683                            | 73,783         | 94,353         | 46,100      | 94,353      | 58,549                             | 35,804                     | 35,804                |
| 391255 - TRANSFER IN FROM DATE FUND        | 0                                 | 104,049        | 191,148        | 0           | 191,148     | 0                                  | 191,148                    | 191,148               |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 39,683                            | 177,832        | 285,501        | 46,100      | 285,501     | 289,161                            | (3,660)                    | (3,660)               |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 557,752                           | 652,570        | 787,912        | 305,899     | 786,853     | 822,161                            | (35,308)                   | (34,249)              |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 340,141                           | 352,581        | 379,964        | 253,371     | 318,244     | 405,981                            | (87,737)                   | (26,017)              |
| 511115 - PERFECT ATTENDANCE                | 969                               | 1,749          | 0              | 1,376       | 1,376       | 0                                  | 1,376                      | 0                     |
| 511116 - SHORT TERM DISABILITY PAY         | 0                                 | 0              | 0              | 0           | 0           | 86                                 | (86)                       | (86)                  |
| <b>TOTAL COMPENSATION</b>                  | 341,109                           | 354,329        | 379,964        | 254,747     | 319,620     | 406,067                            | (86,447)                   | (26,103)              |
| 512101 - GROUP INSURANCE - HEALTH          | 57,637                            | 60,941         | 74,865         | 48,551      | 60,982      | 109,861                            | (48,879)                   | (34,996)              |
| 512102 - GROUP INSURANCE - LIFE            | 309                               | 302            | 414            | 246         | 309         | 143                                | 166                        | 271                   |
| 512103 - GROUP INSURANCE - DENTAL          | 758                               | 1,275          | 1,588          | 1,380       | 1,733       | 661                                | 1,072                      | 927                   |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 662                               | 699            | 831            | 479         | 602         | 299                                | 303                        | 532                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 137                               | 132            | 154            | 108         | 135         | 85                                 | 50                         | 69                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 45                                | 43             | 50             | 35          | 44          | 37                                 | 7                          | 13                    |
| 512403 - DEFINED BENEFIT PLAN              | 57,102                            | 50,246         | 66,494         | 31,916      | 40,088      | 73,190                             | (33,102)                   | (6,696)               |
| <b>TOTAL BENEFITS</b>                      | 116,651                           | 113,638        | 144,396        | 82,716      | 103,895     | 184,276                            | (80,381)                   | (39,880)              |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 20,514                            | 20,956         | 23,557         | 15,017      | 18,862      | 28,648                             | (9,786)                    | (5,091)               |
| 512300 - MEDICARE                          | 4,797                             | 4,901          | 5,509          | 3,512       | 4,411       | 2,485                              | 1,926                      | 3,024                 |
| <b>TOTAL PAYROLL TAXES</b>                 | 25,311                            | 25,857         | 29,066         | 18,529      | 23,273      | 31,133                             | (7,860)                    | (2,067)               |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 483,071                           | 493,824        | 553,426        | 355,993     | 446,788     | 621,476                            | (174,688)                  | (68,050)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ACCOUNTABILITY COURT (258)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 181,659                           | 105,690        | 191,359        | 77,824      | 103,766     | 149,420                            | (45,654)                   | 41,939                |
| 521225 - PROF SVCS/TRANSPORTATION          | 6,005                             | 7,067          | 0              | 6,889       | 9,185       | 3,200                              | 5,985                      | (3,200)               |
| 521300 - TECHNICAL                         | 0                                 | 1,319          | 0              | 660         | 880         | 0                                  | 880                        | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 903                               | 772            | 838            | 466         | 622         | 838                                | (216)                      | 0                     |
| 523201 - CELL PHONE                        | 1,421                             | 1,129          | 504            | 749         | 999         | 1,092                              | (93)                       | (588)                 |
| 523250 - POSTAGE                           | 1                                 | 0              | 292            | 18          | 24          | 156                                | (132)                      | 136                   |
| 523400 - PRINTING AND BINDING              | 27                                | 455            | 500            | 420         | 560         | 850                                | (290)                      | (350)                 |
| 523500 - TRAVEL                            | 5,300                             | 13,485         | 10,004         | 4,380       | 5,840       | 12,924                             | (7,084)                    | (2,920)               |
| 523700 - EDUCATION AND TRAINING            | 3,660                             | 3,436          | 4,161          | 2,640       | 3,520       | 1,320                              | 2,200                      | 2,841                 |
| 523900 - OTHER PURCHASED SERVICES          | 1,298                             | 3,141          | 0              | 1,516       | 2,021       | 2,483                              | (462)                      | (2,483)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 12,312                            | 13,800         | 17,454         | 4,581       | 6,109       | 14,000                             | (7,891)                    | 3,454                 |
| 531600 - SMALL EQUIPMENT                   | 0                                 | 0              | 1,680          | 0           | 0           | 0                                  | 0                          | 1,680                 |
| 531700 - OTHER SUPPLIES                    | 0                                 | 552            | 0              | 0           | 0           | 5,365                              | (5,365)                    | (5,365)               |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 212,587                           | 150,846        | 226,792        | 100,144     | 133,525     | 191,648                            | (58,123)                   | 35,144                |
| <b>TOTAL</b>                               | 695,658                           | 644,670        | 780,218        | 456,136     | 580,313     | 813,124                            | (232,811)                  | (32,906)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG ACCOUNTABILITY COURT (258)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 1,167                      | 1,055          | 1,480          | 1,002       | 1,480       | 1,189                              | 291                   | 291                   |
| 523100 - INSURANCE, OTHER BENEFITS         | 3,651                      | 4,222          | 4,474          | 4,794       | 4,794       | 4,112                              | 682                   | 362                   |
| 523200 - COMMUNICATIONS - ALLOCATED        | 1,820                      | 2,622          | 1,740          | 2,537       | 3,382       | 3,736                              | (354)                 | (1,996)               |
| <b>TOTAL ALLOCATED COSTS</b>               | 6,638                      | 7,900          | 7,694          | 8,334       | 9,657       | 9,037                              | 620                   | (1,343)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 6,638                      | 7,900          | 7,694          | 8,334       | 9,657       | 9,037                              | 620                   | (1,343)               |
| <b>TOTAL EXPENDITURES</b>                  | 702,296                    | 652,570        | 787,912        | 464,470     | 589,970     | 822,161                            | (232,191)             | (34,249)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 702,296                    | 652,570        | 787,912        | 464,470     | 589,970     | 822,161                            | (232,191)             | (34,249)              |

Fund Balance

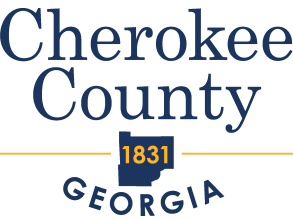
|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| (16,258)       | + | 786,853                     | - | 589,970                  | = | 180,625                         | 180,625              | + | 794,161                | - | 822,161             | = | 152,625                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



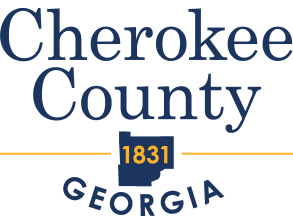
CHEROKEE COUNTY BOARD OF COMMISSIONERS  
DRUG ACCOUNTABILITY COURT  
2027 HEADCOUNT

|                                     |                                          | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|-------------------------------------|------------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                                     |                                          | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| DRUG ACCOUNTABILITY COURT<br>(2151) | ACCC - ACCOUNTABILITY<br>COURT COORDINAT | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                                     | CASE - CASE MANAGER<br>COURTS            | 3.76        | 0.00 | 0.00 | 3.76  | 3.76        | 0.00 | 0.00 | 3.76  | 3.76        | 0.00 | 0.00 | 3.76  | 3.76        | 0.00 | 0.00 | 3.76  |
|                                     | Total                                    | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  |
| Total                               |                                          | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  | 4.76        | 0.00 | 0.00 | 4.76  |



2027 DEPARTMENT BUDGET/FORECAST REPORT - TREATMENT ACCOUNTABILITY COURT (259)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                             | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                             | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>TREATMENT ACCOUNTABILITY COURT (259)</b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b>INTERGOVT</b>                            |                                   |                |                |             |             |                                    |                            |                       |
| 334151 - STATE GRANT OPERATING              | 193,022                           | 202,355        | 205,331        | 102,382     | 205,331     | 202,431                            | 2,900                      | 2,900                 |
| <b>TOTAL INTERGOVT</b>                      | 193,022                           | 202,355        | 205,331        | 102,382     | 205,331     | 202,431                            | 2,900                      | 2,900                 |
| <b>FINES &amp; FORFEITURES</b>              |                                   |                |                |             |             |                                    |                            |                       |
| 351117 - TREATMENT ACCOUNTABILITY CT        | 2,540                             | 2,550          | 1,500          | 4,480       | 4,730       | 2,000                              | 2,730                      | (500)                 |
| <b>TOTAL FINES &amp; FORFEITURES</b>        | 2,540                             | 2,550          | 1,500          | 4,480       | 4,730       | 2,000                              | 2,730                      | (500)                 |



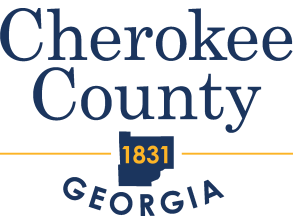
2027 DEPARTMENT BUDGET/FORECAST REPORT - TREATMENT ACCOUNTABILITY COURT (259)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                      |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND | 0                                 | 0              | 0              | 0           | 0           | 124,728                            | (124,728)                  | (124,728)             |
| 391255 - TRANSFER IN FROM DATE FUND    | 41,666                            | 97,708         | 141,836        | 56,150      | 141,836     | 51,686                             | 90,150                     | 90,150                |
| TOTAL TRANSFERS FROM/TO                | 41,666                            | 97,708         | 141,836        | 56,150      | 141,836     | 176,414                            | (34,578)                   | (34,578)              |
| TOTAL ALL FUNDING SOURCES              | 237,228                           | 302,613        | 348,667        | 163,012     | 351,897     | 380,845                            | (28,948)                   | (32,178)              |
| EXPENDITURES                           |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - TREATMENT ACCOUNTABILITY COURT (259)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 114,577                    | 159,166        | 190,278        | 138,924     | 174,494     | 192,087                            | (17,593)              | (1,809)               |
| 511115 - PERFECT ATTENDANCE             | 0                          | 0              | 0              | 965         | 965         | 0                                  | 965                   | 0                     |
| TOTAL COMPENSATION                      | 114,577                    | 159,166        | 190,278        | 139,889     | 175,459     | 192,087                            | (16,628)              | (1,809)               |
| 512101 - GROUP INSURANCE - HEALTH       | 34,382                     | 47,928         | 34,552         | 39,911      | 50,130      | 48,736                             | 1,394                 | (14,184)              |
| 512102 - GROUP INSURANCE - LIFE         | 113                        | 151            | 163            | 130         | 163         | 150                                | 13                    | 13                    |
| 512103 - GROUP INSURANCE - DENTAL       | 642                        | 713            | 708            | 905         | 1,137       | 1,259                              | (122)                 | (551)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 242                        | 340            | 343            | 242         | 304         | 289                                | 15                    | 54                    |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 43                         | 56             | 56             | 45          | 56          | 56                                 | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 14                         | 18             | 18             | 15          | 18          | 18                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 19,093                     | 27,994         | 33,299         | 24,599      | 30,897      | 33,616                             | (2,719)               | (317)                 |
| TOTAL BENEFITS                          | 54,527                     | 77,201         | 69,139         | 65,847      | 82,706      | 84,124                             | (1,418)               | (14,985)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 6,659                      | 9,424          | 11,798         | 8,183       | 10,278      | 11,909                             | (1,631)               | (111)                 |
| 512300 - MEDICARE                       | 1,557                      | 2,204          | 2,759          | 1,914       | 2,404       | 2,785                              | (381)                 | (26)                  |
| TOTAL PAYROLL TAXES                     | 8,217                      | 11,628         | 14,557         | 10,097      | 12,682      | 14,694                             | (2,012)               | (137)                 |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 177,321                    | 247,995        | 273,974        | 215,832     | 270,847     | 290,905                            | (20,058)              | (16,931)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 62,357                     | 73,799         | 62,393         | 72,371      | 96,494      | 71,580                             | 24,914                | (9,187)               |
| 521300 - TECHNICAL                      | 0                          | 440            | 300            | 220         | 293         | 440                                | (147)                 | (140)                 |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 146                        | 245            | 200            | 190         | 253         | 500                                | (247)                 | (300)                 |
| 523201 - CELL PHONE                     | 0                          | 375            | 0              | 419         | 558         | 400                                | 158                   | (400)                 |
| 523500 - TRAVEL                         | 6,284                      | 8,662          | 7,000          | 0           | 0           | 8,500                              | (8,500)               | (1,500)               |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 2,027                      | 1,816          | 4,500          | 1,081       | 1,442       | 6,000                              | (4,558)               | (1,500)               |
| 531300 - FOOD                           | 234                        | 230            | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 590                        | 2,011          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 71,637                     | 87,578         | 74,393         | 74,280      | 99,041      | 87,420                             | 11,621                | (13,027)              |
| TOTAL                                   | 248,958                    | 335,573        | 348,367        | 290,113     | 369,887     | 378,325                            | (8,438)               | (29,958)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - TREATMENT ACCOUNTABILITY COURT (259)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <u>NON DEPARTMENT MANAGED COSTS</u> |                                   |                |                |             |             |                                    |                            |                       |
| ALLOCATED COSTS                     |                                   |                |                |             |             |                                    |                            |                       |
| 523200 - COMMUNICATIONS - ALLOCATED | 441                               | 1,430          | 300            | 1,782       | 2,376       | 2,520                              | (144)                      | (2,220)               |
| TOTAL ALLOCATED COSTS               | 441                               | 1,430          | 300            | 1,782       | 2,376       | 2,520                              | (144)                      | (2,220)               |
| TOTAL NON DEPARTMENT MANAGED COSTS  | 441                               | 1,430          | 300            | 1,782       | 2,376       | 2,520                              | (144)                      | (2,220)               |
| TOTAL EXPENDITURES                  | 249,399                           | 337,004        | 348,667        | 291,895     | 372,263     | 380,845                            | (8,582)                    | (32,178)              |
| TOTAL FUND REDUCTIONS               | 249,399                           | 337,004        | 348,667        | 291,895     | 372,263     | 380,845                            | (8,582)                    | (32,178)              |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| (34,232)       | + | 351,897                     | - | 372,263                  | = | (54,598)                        | (54,598)             | + | 380,845                | - | 380,845             | = | (54,598)                     |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



CHEROKEE COUNTY BOARD OF COMMISSIONERS  
TREATMENT ACCOUNTABILITY COURT  
2027 HEADCOUNT

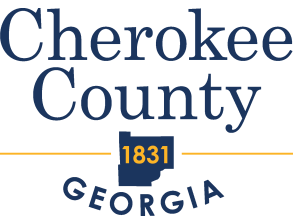
|                             |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|-----------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                             |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| TREATMENT ACCT COURT (2163) | ACCC - ACCOUNTABILITY COURT COORDINAT | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             | CASE - CASE MANAGER                   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                             | Total                                 | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
| Total                       |                                       | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG SCREENING LAB (260)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| DRUG SCREENING LAB (260)                |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| CHARGES FOR SVCS                        |                            |                |                |             |             |                                    |                       |                       |
| 341130 - DRUG TESTING FEE               | 699,483                    | 561,113        | 597,441        | 409,852     | 509,423     | 640,227                            | (130,804)             | (42,786)              |
| TOTAL CHARGES FOR SVCS                  | 699,483                    | 561,113        | 597,441        | 409,852     | 509,423     | 640,227                            | (130,804)             | (42,786)              |
| TOTAL ALL FUNDING SOURCES               | 699,483                    | 561,113        | 597,441        | 409,852     | 509,423     | 640,227                            | (130,804)             | (42,786)              |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 154,805                    | 129,361        | 156,481        | 88,274      | 110,876     | 192,993                            | (82,117)              | (36,512)              |
| 511115 - PERFECT ATTENDANCE             | 773                        | 804            | 0              | 836         | 836         | 0                                  | 836                   | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 116,276                    | 115,204        | 125,304        | 97,964      | 123,047     | 141,290                            | (18,243)              | (15,986)              |
| 511300 - OVERTIME                       | 283                        | 102            | 0              | 37          | 46          | 0                                  | 46                    | 0                     |
| TOTAL COMPENSATION                      | 272,138                    | 245,471        | 281,785        | 187,111     | 234,805     | 334,283                            | (99,478)              | (52,498)              |
| 512101 - GROUP INSURANCE - HEALTH       | 26,851                     | 28,389         | 40,296         | 20,472      | 25,714      | 37,058                             | (11,344)              | 3,238                 |
| 512102 - GROUP INSURANCE - LIFE         | 161                        | 128            | 126            | 85          | 107         | 134                                | (27)                  | (8)                   |
| 512103 - GROUP INSURANCE - DENTAL       | 549                        | 547            | 863            | 540         | 678         | 827                                | (149)                 | 36                    |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 340                        | 288            | 264            | 167         | 210         | 260                                | (50)                  | 4                     |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 85                         | 64             | 84             | 36          | 45          | 56                                 | (11)                  | 28                    |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 28                         | 21             | 27             | 12          | 15          | 18                                 | (3)                   | 9                     |
| 512403 - DEFINED BENEFIT PLAN           | 25,861                     | 22,553         | 27,384         | 15,601      | 19,595      | 27,455                             | (7,860)               | (71)                  |
| TOTAL BENEFITS                          | 53,874                     | 51,988         | 69,044         | 36,912      | 46,363      | 65,808                             | (19,445)              | 3,236                 |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 16,560                     | 14,859         | 17,471         | 11,331      | 14,232      | 20,725                             | (6,493)               | (3,254)               |
| 512300 - MEDICARE                       | 3,873                      | 3,475          | 4,086          | 2,650       | 3,328       | 4,847                              | (1,519)               | (761)                 |
| TOTAL PAYROLL TAXES                     | 20,433                     | 18,334         | 21,557         | 13,981      | 17,560      | 25,572                             | (8,012)               | (4,015)               |
| 512600 - UNEMPLOYMENT INSURANCE         | 0                          | 0              | 0              | 4,396       | 5,522       | 0                                  | 5,522                 | 0                     |
| TOTAL OTHER PERSONEL RELATED COSTS      | 0                          | 0              | 0              | 4,396       | 5,522       | 0                                  | 5,522                 | 0                     |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 346,444                    | 315,793        | 372,386        | 242,400     | 304,250     | 425,663                            | (121,413)             | (53,277)              |





2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG SCREENING LAB (260)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 14,881                            | 19,961         | 18,274         | 24,273      | 32,364      | 19,203                             | 13,161                     | (929)                 |
| 521300 - TECHNICAL                         | 2,021                             | 1,100          | 1,200          | 941         | 1,254       | 1,200                              | 54                         | 0                     |
| 523250 - POSTAGE                           | 99                                | 22             | 200            | 55          | 73          | 200                                | (127)                      | 0                     |
| 523500 - TRAVEL                            | 197                               | 2,266          | 4,409          | 1,384       | 1,846       | 2,598                              | (752)                      | 1,811                 |
| 523600 - DUES AND FEES                     | 60                                | 60             | 195            | 60          | 80          | 195                                | (115)                      | 0                     |
| 523700 - EDUCATION AND TRAINING            | 235                               | 795            | 1,299          | 860         | 1,147       | 1,699                              | (552)                      | (400)                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 206,325                           | 159,852        | 194,076        | 135,720     | 180,959     | 183,298                            | (2,339)                    | 10,778                |
| 531300 - FOOD                              | 273                               | 232            | 400            | 205         | 274         | 400                                | (126)                      | 0                     |
| 531600 - SMALL EQUIPMENT                   | 2,768                             | 0              | 1,425          | 335         | 447         | 2,430                              | (1,983)                    | (1,005)               |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 438                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 227,298                           | 184,288        | 221,478        | 163,833     | 218,443     | 211,223                            | 7,220                      | 10,255                |
| <b>TOTAL</b>                               | 573,742                           | 500,082        | 593,864        | 406,233     | 522,694     | 636,886                            | (114,192)                  | (43,022)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DRUG SCREENING LAB (260)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 559                               | 502            | 740            | 480         | 740         | 749                                | (9)                        | (9)                   |
| 523100 - INSURANCE, OTHER BENEFITS         | 1,460                             | 1,689          | 2,237          | 1,918       | 2,237       | 2,592                              | (355)                      | (355)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 0                                 | 0              | 600            | 0           | 0           | 0                                  | 0                          | 600                   |
| <b>TOTAL ALLOCATED COSTS</b>               | 2,019                             | 2,191          | 3,577          | 2,397       | 2,977       | 3,341                              | (364)                      | 236                   |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 2,019                             | 2,191          | 3,577          | 2,397       | 2,977       | 3,341                              | (364)                      | 236                   |
| <b>TOTAL EXPENDITURES</b>                  | 575,761                           | 502,273        | 597,441        | 408,630     | 525,671     | 640,227                            | (114,556)                  | (42,786)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 575,761                           | 502,273        | 597,441        | 408,630     | 525,671     | 640,227                            | (114,556)                  | (42,786)              |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 712,255        | + | 509,423                     | - | 525,671                  | = | 696,007                         | 696,007              | + | 640,227                | - | 640,227             | = | 696,007                      |

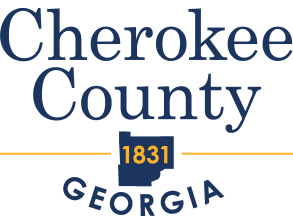
**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

CHEROKEE COUNTY BOARD OF COMMISSIONERS

DRUG SCREENING LAB

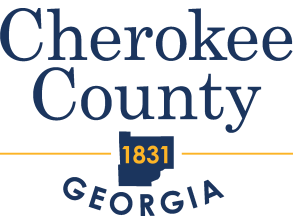
2027 HEADCOUNT

|                           |                                | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|---------------------------|--------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                           |                                | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| DRUG SCREENING LAB (2330) | DLTC - DRUG LAB TECH/ASSISTANT | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                           | LMGR - LABORATORY MANAGER      | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | PTDL - PART TIME DRUG LAB      | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  | 0.00        | 7.00 | 0.00 | 7.00  |
|                           | Total                          | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 |
| Total                     |                                | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 | 3.00        | 7.00 | 0.00 | 10.00 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - VETERANS ACCOUNTABILITY COURT (261)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>VETERANS ACCOUNTABILITY COURT (261)</b> |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>          |                                   |                |                |             |             |                                    |                            |                       |
| <b>INTERGOVT</b>                           |                                   |                |                |             |             |                                    |                            |                       |
| 334151 - STATE GRANT OPERATING             | 209,968                           | 230,398        | 223,185        | 102,056     | 223,185     | 223,500                            | (315)                      | (315)                 |
| <b>TOTAL INTERGOVT</b>                     | 209,968                           | 230,398        | 223,185        | 102,056     | 223,185     | 223,500                            | (315)                      | (315)                 |
| <b>FINES &amp; FORFEITURES</b>             |                                   |                |                |             |             |                                    |                            |                       |
| 351118 - VETERANS COURT                    | 17,941                            | 32,386         | 16,000         | 19,778      | 22,448      | 25,200                             | (2,752)                    | (9,200)               |
| <b>TOTAL FINES &amp; FORFEITURES</b>       | 17,941                            | 32,386         | 16,000         | 19,778      | 22,448      | 25,200                             | (2,752)                    | (9,200)               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - VETERANS ACCOUNTABILITY COURT (261)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                      |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND | 0                                 | 0              | 0              | 0           | 0           | 123,776                            | (123,776)                  | (123,776)             |
| 391255 - TRANSFER IN FROM DATE FUND    | 35,206                            | 110,970        | 99,574         | 47,968      | 99,574      | 43,172                             | 56,402                     | 56,402                |
| TOTAL TRANSFERS FROM/TO                | 35,206                            | 110,970        | 99,574         | 47,968      | 99,574      | 166,948                            | (67,374)                   | (67,374)              |
| TOTAL ALL FUNDING SOURCES              | 263,115                           | 373,754        | 338,759        | 169,803     | 345,207     | 415,648                            | (70,441)                   | (76,889)              |
|                                        |                                   |                |                |             |             |                                    |                            |                       |
| <u>EXPENDITURES</u>                    |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - VETERANS ACCOUNTABILITY COURT (261)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 123,905                    | 150,424        | 157,348        | 128,485     | 161,382     | 191,065                            | (29,683)              | (33,717)              |
| 511115 - PERFECT ATTENDANCE             | 892                        | 928            | 0              | 965         | 965         | 0                                  | 965                   | 0                     |
| TOTAL COMPENSATION                      | 124,797                    | 151,351        | 157,348        | 129,449     | 162,346     | 191,065                            | (28,719)              | (33,717)              |
| 512101 - GROUP INSURANCE - HEALTH       | 37,121                     | 48,627         | 39,600         | 39,801      | 49,992      | 48,736                             | 1,256                 | (9,136)               |
| 512102 - GROUP INSURANCE - LIFE         | 116                        | 133            | 148            | 117         | 146         | 135                                | 11                    | 13                    |
| 512103 - GROUP INSURANCE - DENTAL       | 700                        | 820            | 818            | 902         | 1,134       | 1,259                              | (125)                 | (441)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 247                        | 304            | 309            | 216         | 271         | 257                                | 14                    | 52                    |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 46                         | 56             | 56             | 45          | 56          | 56                                 | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 15                         | 18             | 18             | 14          | 18          | 18                                 | 0                     | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 20,820                     | 26,473         | 27,536         | 22,613      | 28,403      | 33,436                             | (5,033)               | (5,900)               |
| TOTAL BENEFITS                          | 59,066                     | 76,431         | 68,485         | 63,708      | 80,020      | 83,897                             | (3,877)               | (15,412)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 7,245                      | 8,745          | 9,755          | 7,482       | 9,397       | 11,846                             | (2,449)               | (2,091)               |
| 512300 - MEDICARE                       | 1,695                      | 2,045          | 2,281          | 1,750       | 2,198       | 2,770                              | (572)                 | (489)                 |
| TOTAL PAYROLL TAXES                     | 8,940                      | 10,791         | 12,036         | 9,231       | 11,595      | 14,616                             | (3,021)               | (2,580)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 192,803                    | 238,573        | 237,869        | 202,389     | 253,961     | 289,578                            | (35,617)              | (51,709)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 84,658                     | 114,148        | 82,090         | 40,544      | 54,058      | 103,000                            | (48,942)              | (20,910)              |
| 521300 - TECHNICAL                      | 654                        | 872            | 300            | 465         | 620         | 300                                | 320                   | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 146                        | 245            | 200            | 190         | 253         | 250                                | 3                     | (50)                  |
| 523201 - CELL PHONE                     | 970                        | 1,003          | 2,000          | 746         | 994         | 2,000                              | (1,006)               | 0                     |
| 523500 - TRAVEL                         | 7,155                      | 6,612          | 6,000          | 12,472      | 16,629      | 8,000                              | 8,629                 | (2,000)               |
| 523700 - EDUCATION AND TRAINING         | 598                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 3,718                      | 8,172          | 10,000         | 4,442       | 5,922       | 10,000                             | (4,078)               | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 0                          | 2,699          | 0              | 2,321       | 3,095       | 0                                  | 3,095                 | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 97,900                     | 133,750        | 100,590        | 61,178      | 81,571      | 123,550                            | (41,979)              | (22,960)              |
| TOTAL                                   | 290,703                    | 372,323        | 338,459        | 263,567     | 335,532     | 413,128                            | (77,596)              | (74,669)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - VETERANS ACCOUNTABILITY COURT (261)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 523200 - COMMUNICATIONS - ALLOCATED        | 252                        | 1,430          | 300            | 1,782       | 2,376       | 2,520                              | (144)                 | (2,220)               |
| <b>TOTAL ALLOCATED COSTS</b>               | 252                        | 1,430          | 300            | 1,782       | 2,376       | 2,520                              | (144)                 | (2,220)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 252                        | 1,430          | 300            | 1,782       | 2,376       | 2,520                              | (144)                 | (2,220)               |
| <b>TOTAL EXPENDITURES</b>                  | 290,955                    | 373,754        | 338,759        | 265,349     | 337,908     | 415,648                            | (77,740)              | (76,889)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 290,955                    | 373,754        | 338,759        | 265,349     | 337,908     | 415,648                            | (77,740)              | (76,889)              |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 4,601          | + | 345,207                     | - | 337,908                  | = | 11,900                          | 11,900               | + | 415,648                | - | 415,648             | = | 11,900                       |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

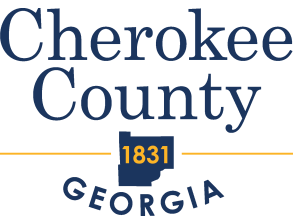
CHEROKEE COUNTY BOARD OF COMMISSIONERS

VETERANS ACCOUNTABILITY COURT

2027 HEADCOUNT

|                      |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|----------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                      |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| VETERNS COURT (2164) | ACCC - ACCOUNTABILITY COURT COORDINAT | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                      | CASE - CASE MANAGER COURTS            | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                      | Total                                 | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
| Total                |                                       | 1.00        | 0.00 | 0.00 | 1.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |





2027 DEPARTMENT BUDGET/FORECAST REPORT - JUVENILE DRUG COURT (262)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                           | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                           | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <a href="#">JUVENILE DRUG COURT (262)</a> |                                   |                |                |             |             |                                    |                            |                       |
| <u>ALL FUNDING SOURCES</u>                |                                   |                |                |             |             |                                    |                            |                       |
| INTERGOVT                                 |                                   |                |                |             |             |                                    |                            |                       |
| 331111 - FEDERAL DIRECT CRIME/CORR        | 76,573                            | 53,695         | 69,679         | 15,592      | 69,679      | 73,610                             | (3,931)                    | (3,931)               |
| 334151 - STATE GRANT OPERATING            | 11,058                            | 49,172         | 72,100         | 23,547      | 72,100      | 43,503                             | 28,597                     | 28,597                |
| TOTAL INTERGOVT                           | 87,631                            | 102,867        | 141,779        | 39,139      | 141,779     | 117,113                            | 24,666                     | 24,666                |



2027 DEPARTMENT BUDGET/FORECAST REPORT - JUVENILE DRUG COURT (262)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>TRANSFERS FROM/TO</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND     | 0                                 | 0              | 0              | 0           | 0           | 18,724                             | (18,724)                   | (18,724)              |
| 391255 - TRANSFER IN FROM DATE FUND        | 33,278                            | 41,232         | 33,682         | 16,628      | 33,682      | 17,219                             | 16,463                     | 16,463                |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 33,278                            | 41,232         | 33,682         | 16,628      | 33,682      | 35,943                             | (2,261)                    | (2,261)               |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 120,909                           | 144,099        | 175,461        | 55,767      | 175,461     | 153,056                            | 22,405                     | 22,405                |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 45,256                            | 45,919         | 45,958         | 39,546      | 49,671      | 54,769                             | (5,098)                    | (8,811)               |
| <b>TOTAL COMPENSATION</b>                  | 45,256                            | 45,919         | 45,958         | 39,546      | 49,671      | 54,769                             | (5,098)                    | (8,811)               |
| 512101 - GROUP INSURANCE - HEALTH          | 15,271                            | 15,060         | 12,342         | 12,439      | 15,624      | 15,188                             | 436                        | (2,846)               |
| 512102 - GROUP INSURANCE - LIFE            | 31                                | 38             | 39             | 32          | 40          | 36                                 | 4                          | 3                     |
| 512103 - GROUP INSURANCE - DENTAL          | 131                               | 243            | 239            | 276         | 347         | 388                                | (41)                       | (149)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 67                                | 83             | 83             | 61          | 76          | 74                                 | 2                          | 9                     |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 12                                | 14             | 14             | 11          | 14          | 14                                 | 0                          | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 4                                 | 5              | 5              | 4           | 4           | 9                                  | (5)                        | (4)                   |
| 512403 - DEFINED BENEFIT PLAN              | 7,559                             | 8,030          | 8,042          | 6,921       | 8,692       | 9,585                              | (893)                      | (1,543)               |
| <b>TOTAL BENEFITS</b>                      | 23,074                            | 23,472         | 20,764         | 19,743      | 24,798      | 25,294                             | (496)                      | (4,530)               |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 2,612                             | 2,657          | 2,849          | 2,289       | 2,874       | 3,396                              | (522)                      | (547)                 |
| 512300 - MEDICARE                          | 611                               | 622            | 666            | 535         | 672         | 794                                | (122)                      | (128)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | 3,224                             | 3,279          | 3,515          | 2,824       | 3,547       | 4,190                              | (643)                      | (675)                 |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 71,554                            | 72,670         | 70,237         | 62,113      | 78,016      | 84,253                             | (6,237)                    | (14,016)              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - JUVENILE DRUG COURT (262)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 42,845                     | 37,951         | 80,124         | 55,692      | 74,256      | 41,703                             | 32,553                | 38,421                |
| 521225 - PROF SVCS/TRANSPORTATION       | 52                         | 726            | 0              | 5,747       | 7,662       | 0                                  | 7,662                 | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 711                        | 0              | 1,000          | 0           | 0           | 1,000                              | (1,000)               | 0                     |
| 523201 - CELL PHONE                     | 970                        | 1,000          | 1,100          | 707         | 943         | 1,100                              | (157)                 | 0                     |
| 523500 - TRAVEL                         | 6,833                      | 19,071         | 16,000         | 990         | 1,321       | 18,000                             | (16,679)              | (2,000)               |
| 523700 - EDUCATION AND TRAINING         | 2,425                      | 5,325          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 2,458                      | 3,372          | 7,000          | 3,909       | 5,211       | 7,000                              | (1,789)               | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 0                          | 3,984          | 0              | 95          | 127         | 0                                  | 127                   | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 56,295                     | 71,430         | 105,224        | 67,140      | 89,520      | 68,803                             | 20,717                | 36,421                |
| TOTAL                                   | 127,849                    | 144,099        | 175,461        | 129,253     | 167,536     | 153,056                            | 14,480                | 22,405                |
| TOTAL EXPENDITURES                      | 127,849                    | 144,099        | 175,461        | 129,253     | 167,536     | 153,056                            | 14,480                | 22,405                |
| TOTAL FUND REDUCTIONS                   | 127,849                    | 144,099        | 175,461        | 129,253     | 167,536     | 153,056                            | 14,480                | 22,405                |

Fund Balance

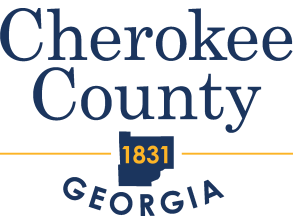
|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| (1,811)        | + | 175,461                     | - | 167,536                  | = | 6,114                           | 6,114                | + | 153,056                | - | 153,056             | = | 6,114                        |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



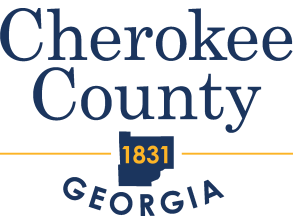
CHEROKEE COUNTY BOARD OF COMMISSIONERS  
JUVENILE DRUG COURT  
2027 HEADCOUNT

|                            |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|----------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                            |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| JUVENILE DRUG COURT (2620) | ACCC - ACCOUNTABILITY COURT COORDINAT | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
|                            | Total                                 | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
| Total                      |                                       | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FAMILY TREATMENT COURT (263)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | <u>YEAR OVER YEAR INFORMATION</u> |                |                |               |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------------|-----------------------------------|----------------|----------------|---------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                     | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD   | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>FAMILY TREATMENT COURT (263)</b> |                                   |                |                |               |                |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>   |                                   |                |                |               |                |                                    |                            |                       |
| <b>INTERGOVT</b>                    |                                   |                |                |               |                |                                    |                            |                       |
| 331111 - FEDERAL DIRECT CRIME/CORR  | 23,268                            | 122,819        | 104,954        | 29,643        | 104,954        | 73,526                             | 31,428                     | 31,428                |
| 331150 - FEDERAL GRANT INDIRECT     | 523                               | 0              | 0              | 0             | 0              | 0                                  | 0                          | 0                     |
| 334151 - STATE GRANT OPERATING      | 51,810                            | 16,742         | 15,965         | 21,137        | 21,137         | 67,425                             | (46,288)                   | (51,460)              |
| <b>TOTAL INTERGOVT</b>              | <b>75,601</b>                     | <b>139,560</b> | <b>120,919</b> | <b>50,780</b> | <b>126,091</b> | <b>140,951</b>                     | <b>(14,860)</b>            | <b>(20,032)</b>       |
|                                     |                                   |                |                |               |                |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FAMILY TREATMENT COURT (263)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                      |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND | 0                                 | 0              | 0              | 0           | 0           | 20,764                             | (20,764)                   | (20,764)              |
| 391255 - TRANSFER IN FROM DATE FUND    | 16,443                            | 93,123         | 42,100         | 6,799       | 42,100      | 17,481                             | 24,619                     | 24,619                |
| TOTAL TRANSFERS FROM/TO                | 16,443                            | 93,123         | 42,100         | 6,799       | 42,100      | 38,245                             | 3,855                      | 3,855                 |
| TOTAL ALL FUNDING SOURCES              | 92,044                            | 232,683        | 163,019        | 57,578      | 168,191     | 179,196                            | (11,005)                   | (16,177)              |
|                                        |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FAMILY TREATMENT COURT (263)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>EXPENDITURES</u></b>                 |                            |                |                |             |             |                                    |                       |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES                 | 39,572                     | 47,407         | 45,958         | 40,644      | 51,051      | 54,769                             | (3,718)               | (8,811)               |
| <b>TOTAL COMPENSATION</b>                  | 39,572                     | 47,407         | 45,958         | 40,644      | 51,051      | 54,769                             | (3,718)               | (8,811)               |
| 512101 - GROUP INSURANCE - HEALTH          | 13,234                     | 15,061         | 12,342         | 12,439      | 15,624      | 15,188                             | 436                   | (2,846)               |
| 512102 - GROUP INSURANCE - LIFE            | 31                         | 38             | 39             | 32          | 40          | 36                                 | 4                     | 3                     |
| 512103 - GROUP INSURANCE - DENTAL          | 132                        | 237            | 239            | 276         | 347         | 388                                | (41)                  | (149)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 67                         | 82             | 83             | 61          | 76          | 74                                 | 2                     | 9                     |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 12                         | 14             | 14             | 11          | 14          | 14                                 | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 4                          | 4              | 5              | 4           | 5           | 9                                  | (4)                   | (4)                   |
| 512403 - DEFINED BENEFIT PLAN              | 6,597                      | 8,286          | 8,042          | 7,113       | 8,934       | 9,585                              | (651)                 | (1,543)               |
| <b>TOTAL BENEFITS</b>                      | 20,076                     | 23,722         | 20,764         | 19,936      | 25,040      | 25,294                             | (254)                 | (4,530)               |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 2,250                      | 2,747          | 2,849          | 2,357       | 2,960       | 3,396                              | (436)                 | (547)                 |
| 512300 - MEDICARE                          | 526                        | 643            | 666            | 551         | 692         | 794                                | (102)                 | (128)                 |
| <b>TOTAL PAYROLL TAXES</b>                 | 2,776                      | 3,390          | 3,515          | 2,908       | 3,652       | 4,190                              | (538)                 | (675)                 |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 62,424                     | 74,519         | 70,237         | 63,488      | 79,743      | 84,253                             | (4,510)               | (14,016)              |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES             | 21,109                     | 123,653        | 69,943         | 60,946      | 81,261      | 69,943                             | 11,318                | 0                     |
| 523500 - TRAVEL                            | 6,990                      | 18,577         | 15,839         | 1,747       | 2,330       | 18,000                             | (15,670)              | (2,161)               |
| 523700 - EDUCATION AND TRAINING            | 5,703                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 1,496                      | 4,434          | 7,000          | 5,140       | 6,853       | 7,000                              | (147)                 | 0                     |
| 531300 - FOOD                              | 0                          | 65             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 82                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 35,380                     | 146,729        | 92,782         | 67,833      | 90,444      | 94,943                             | (4,499)               | (2,161)               |
| <b>TOTAL</b>                               | 97,804                     | 221,248        | 163,019        | 131,321     | 170,187     | 179,196                            | (9,009)               | (16,177)              |
| <b>TOTAL EXPENDITURES</b>                  | 97,804                     | 221,248        | 163,019        | 131,321     | 170,187     | 179,196                            | (9,009)               | (16,177)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 97,804                     | 221,248        | 163,019        | 131,321     | 170,187     | 179,196                            | (9,009)               | (16,177)              |

| Fund Balance   |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 5,400          | + | 168,191                     | - | 170,187                  | = | 3,404                           | 3,404                | + | 179,196                | - | 179,196             | = | 3,404                        |

**NOTES**

- 2026 RUN =  
Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater
- All other expenses = (YTD Costs / # months completed -1) \* 12 months





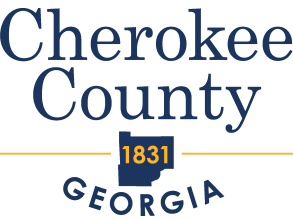
CHEROKEE COUNTY BOARD OF COMMISSIONERS  
FAMILY TREATMENT COURT  
2027 HEADCOUNT

|                               |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|-------------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                               |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| FAMILY TREATMENT COURT (2166) | ACCC - ACCOUNTABILITY COURT COORDINAT | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
|                               | Total                                 | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |
| Total                         |                                       | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  | 0.50        | 0.00 | 0.00 | 0.50  |



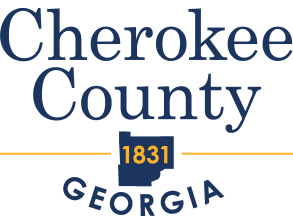
2027 DEPARTMENT BUDGET/FORECAST REPORT - JAIL FUND (271)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| JAIL FUND (271)                         |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| CHARGES FOR SVCS                        |                            |                |                |             |             |                                    |                       |                       |
| 342330 - PRISONER HOUSING FEE           | 58,536                     | 138,687        | 60,000         | 396,575     | 411,575     | 100,000                            | 311,575               | (40,000)              |
| TOTAL CHARGES FOR SVCS                  | 58,536                     | 138,687        | 60,000         | 396,575     | 411,575     | 100,000                            | 311,575               | (40,000)              |
| FINES & FORFEITURES                     |                            |                |                |             |             |                                    |                       |                       |
| 351110 - FINES/ FORFEITURES-SUPERIOR CT | 38,733                     | 41,673         | 35,000         | 40,605      | 49,352      | 35,000                             | 14,352                | 0                     |
| 351120 - FINES/ FORFEITURES-STATE CT    | 189,662                    | 191,411        | 165,000        | 140,773     | 182,023     | 170,000                            | 12,023                | (5,000)               |
| 351130 - FINES/ FORFEITURES-MAGISTRATE  | 12,930                     | 9,785          | 8,000          | 9,286       | 11,283      | 9,000                              | 2,283                 | (1,000)               |
| 351160 - FINES/ FORFEITURES-JUVENILE CT | 2,706                      | 2,625          | 4,000          | 1,866       | 2,869       | 3,000                              | (131)                 | 1,000                 |
| 351171 - CITY OF CANTON COURT FINES     | 44,849                     | 56,610         | 48,000         | 75,934      | 87,934      | 60,000                             | 27,934                | (12,000)              |
| 351172 - HOLLY SPRINGS COURT FINES      | 58,708                     | 68,819         | 52,000         | 43,753      | 56,756      | 55,000                             | 1,756                 | (3,000)               |
| 351173 - WOODSTOCK COURT FINES          | 83,637                     | 80,280         | 80,000         | 55,758      | 75,755      | 80,000                             | (4,245)               | 0                     |
| 351174 - BALL GROUND COURT FINES        | 9,738                      | 15,974         | 9,000          | 7,533       | 9,783       | 9,000                              | 783                   | 0                     |
| TOTAL FINES & FORFEITURES               | 440,964                    | 467,177        | 401,000        | 375,507     | 475,755     | 421,000                            | 54,755                | (20,000)              |
| MISC REVENUE                            |                            |                |                |             |             |                                    |                       |                       |
| 383010 - MISCELLANEOUS REIMBURSEMENTS   | 88,913                     | 13,882         | 20,000         | 6,054       | 9,384       | 20,000                             | (10,616)              | 0                     |
| TOTAL MISC REVENUE                      | 88,913                     | 13,882         | 20,000         | 6,054       | 9,384       | 20,000                             | (10,616)              | 0                     |
| BOND/DEBT PROCEEDS                      |                            |                |                |             |             |                                    |                       |                       |
| 393600 - INSURANCE RECOVERY             | 16,021                     | 183,492        | 0              | 300,830     | 300,830     | 0                                  | 300,830               | 0                     |
| TOTAL BOND/DEBT PROCEEDS                | 16,021                     | 183,492        | 0              | 300,830     | 300,830     | 0                                  | 300,830               | 0                     |
| USE OF RESERVES                         |                            |                |                |             |             |                                    |                       |                       |
| 389000 - USE OF RESERVES                | 0                          | 0              | 115,168        | 0           | 0           | 122,683                            | 0                     | 0                     |
| TOTAL USE OF RESERVES                   | 0                          | 0              | 115,168        | 0           | 0           | 122,683                            | 0                     | 0                     |
| TOTAL ALL FUNDING SOURCES               | 604,432                    | 803,238        | 596,168        | 1,078,966   | 1,197,544   | 663,683                            | 533,861               | (67,515)              |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - JAIL FUND (271)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |                |                |                                    |                            |                       |
| 522200 - REPAIRS AND MAINTENANCE           | 64,423                            | 10,978         | 50,000         | 31,116         | 41,488         | 50,000                             | (8,512)                    | 0                     |
| 523101 - PRISONER CATASTROPTIC INS         | 155,658                           | 174,516        | 200,000        | 248,634        | 331,512        | 250,000                            | 81,512                     | (50,000)              |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 0                                 | 0              | 0              | 5,819          | 7,758          | 0                                  | 7,758                      | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | <b>220,081</b>                    | <b>185,494</b> | <b>250,000</b> | <b>285,569</b> | <b>380,758</b> | <b>300,000</b>                     | <b>80,758</b>              | <b>(50,000)</b>       |
| <b>CAPITAL (54S)</b>                       |                                   |                |                |                |                |                                    |                            |                       |
| 541300 - BUILDINGS                         | 0                                 | 4,715          | 0              | 114,987        | 153,316        | 0                                  | 153,316                    | 0                     |
| 542500 - OTHER EQUIPMENT                   | 0                                 | 20,581         | 0              | 14,583         | 19,443         | 0                                  | 19,443                     | 0                     |
| <b>TOTAL CAPITAL (54S)</b>                 | <b>0</b>                          | <b>25,296</b>  | <b>0</b>       | <b>129,570</b> | <b>172,759</b> | <b>0</b>                           | <b>172,759</b>             | <b>0</b>              |
| <b>TOTAL</b>                               | <b>220,081</b>                    | <b>210,790</b> | <b>250,000</b> | <b>415,138</b> | <b>553,517</b> | <b>300,000</b>                     | <b>253,517</b>             | <b>(50,000)</b>       |



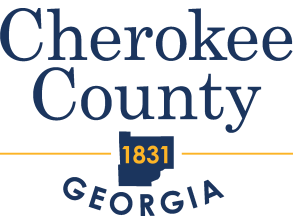
2027 DEPARTMENT BUDGET/FORECAST REPORT - JAIL FUND (271)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 522110 - DISPOSAL                          | 20,944                     | 22,206         | 24,000         | 18,523      | 24,697      | 24,000                             | 697                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 173,016                    | 174,252        | 190,777        | 158,981     | 211,974     | 208,292                            | 3,682                 | (17,515)              |
| 531520 - NATURAL GAS                       | 97,815                     | 99,117         | 131,391        | 74,316      | 99,088      | 131,391                            | (32,303)              | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 291,774                    | 295,575        | 346,168        | 251,819     | 335,759     | 363,683                            | (27,924)              | (17,515)              |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 291,774                    | 295,575        | 346,168        | 251,819     | 335,759     | 363,683                            | (27,924)              | (17,515)              |
| <b>TOTAL EXPENDITURES</b>                  | 511,855                    | 506,365        | 596,168        | 666,957     | 889,277     | 663,683                            | 225,594               | (67,515)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 511,855                    | 506,365        | 596,168        | 666,957     | 889,277     | 663,683                            | 225,594               | (67,515)              |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 705,728        | + | 1,197,544                   | - | 889,277                  | = | 1,013,995                       | 1,013,995            | + | 541,000                | - | 663,683             | = | 891,312                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



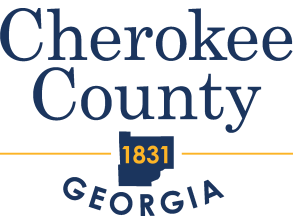
2027 DEPARTMENT BUDGET/FORECAST REPORT - SHERIFF'S COMMISSARY FUND (272)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| SHERIFF'S COMMISSARY FUND (272)         |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| CHARGES FOR SVCS                        |                            |                |                |             |             |                                    |                       |                       |
| 349900 - OTHER FEES COLLECTED           | 812,991                    | 784,878        | 800,000        | 655,390     | 855,387     | 800,000                            | 55,387                | 0                     |
| TOTAL CHARGES FOR SVCS                  | 812,991                    | 784,878        | 800,000        | 655,390     | 855,387     | 800,000                            | 55,387                | 0                     |
| TOTAL ALL FUNDING SOURCES               | 812,991                    | 784,878        | 800,000        | 655,390     | 855,387     | 800,000                            | 55,387                | 0                     |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 770,580                    | 633,044        | 800,000        | 654,879     | 873,172     | 800,000                            | 73,172                | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 770,580                    | 633,044        | 800,000        | 654,879     | 873,172     | 800,000                            | 73,172                | 0                     |
| TOTAL                                   | 770,580                    | 633,044        | 800,000        | 654,879     | 873,172     | 800,000                            | 73,172                | 0                     |
| TOTAL EXPENDITURES                      | 770,580                    | 633,044        | 800,000        | 654,879     | 873,172     | 800,000                            | 73,172                | 0                     |
| TOTAL FUND REDUCTIONS                   | 770,580                    | 633,044        | 800,000        | 654,879     | 873,172     | 800,000                            | 73,172                | 0                     |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 721,850        | + | 855,387                     | - | 873,172                  | = | 704,065                         | 704,065              | + | 800,000                | - | 800,000             | = | 704,065                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



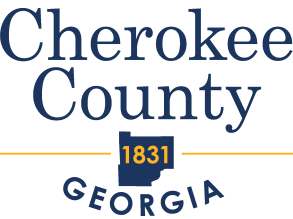
2027 DEPARTMENT BUDGET/FORECAST REPORT - FEDERAL FORFEITURE/SEIZED FUND (273)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| FEDERAL FORFEITURE/SEIZED FUND (273)    |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| INTERGOVT                               |                            |                |                |             |             |                                    |                       |                       |
| 331111 - FEDERAL DIRECT CRIME/CORR      | 3,417                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 331115 - EQUIT SHRNG FD C&C             | 49,309                     | 82,990         | 125,000        | 12,052      | 125,000     | 125,000                            | 0                     | 0                     |
| TOTAL INTERGOVT                         | 52,726                     | 82,990         | 125,000        | 12,052      | 125,000     | 125,000                            | 0                     | 0                     |
| TOTAL ALL FUNDING SOURCES               | 52,726                     | 82,990         | 125,000        | 12,052      | 125,000     | 125,000                            | 0                     | 0                     |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 523700 - EDUCATION AND TRAINING         | 4,500                      | 0              | 25,000         | 0           | 0           | 25,000                             | (25,000)              | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 29,014                     | 1,010          | 40,000         | 10,000      | 13,333      | 40,000                             | (26,667)              | 0                     |
| 531600 - SMALL EQUIPMENT                | 5,967                      | 8,744          | 60,000         | 4,500       | 6,000       | 60,000                             | (54,000)              | 0                     |
| 531700 - OTHER SUPPLIES                 | 7,119                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)     | 46,599                     | 9,754          | 125,000        | 14,500      | 19,333      | 125,000                            | (105,667)             | 0                     |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542200 - VEHICLES                       | 48,613                     | 53,017         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542500 - OTHER EQUIPMENT                | 0                          | 0              | 0              | 29,139      | 38,852      | 0                                  | 38,852                | 0                     |
| TOTAL CAPITAL (54S)                     | 48,613                     | 53,017         | 0              | 29,139      | 38,852      | 0                                  | 38,852                | 0                     |
| TOTAL                                   | 95,212                     | 62,771         | 125,000        | 43,639      | 58,185      | 125,000                            | (66,815)              | 0                     |
| TOTAL EXPENDITURES                      | 95,212                     | 62,771         | 125,000        | 43,639      | 58,185      | 125,000                            | (66,815)              | 0                     |
| TOTAL FUND REDUCTIONS                   | 95,212                     | 62,771         | 125,000        | 43,639      | 58,185      | 125,000                            | (66,815)              | 0                     |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 99,792         | + | 125,000                     | - | 58,185                   | = | 166,607                         | 166,607              | + | 125,000                | - | 125,000             | = | 166,607                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - HOTEL/ MOTEL TAX FUND (275)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                        | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>HOTEL/ MOTEL TAX FUND (275)</b>     |                            |                |                |             |             |                                    |                       |                       |
| <b><u>ALL FUNDING SOURCES</u></b>      |                            |                |                |             |             |                                    |                       |                       |
| <b>TAXES</b>                           |                            |                |                |             |             |                                    |                       |                       |
| 314100 - HOTEL/MOTEL                   | 712,523                    | 743,709        | 900,000        | 704,360     | 953,694     | 900,000                            | 53,694                | 0                     |
| <b>TOTAL TAXES</b>                     | 712,523                    | 743,709        | 900,000        | 704,360     | 953,694     | 900,000                            | 53,694                | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>       | 712,523                    | 743,709        | 900,000        | 704,360     | 953,694     | 900,000                            | 53,694                | 0                     |
| <b><u>EXPENDITURES</u></b>             |                            |                |                |             |             |                                    |                       |                       |
| <b>NON-OPERATIONAL COSTS</b>           |                            |                |                |             |             |                                    |                       |                       |
| 572001 - PMTS TO DEVELOPMENT AUTHORITY | 65,000                     | 65,000         | 65,000         | 54,167      | 65,000      | 65,000                             | 0                     | 0                     |
| 572002 - PMTS TO CHAMBER OF COMMERCE   | 50,000                     | 75,000         | 400,000        | 303,125     | 400,000     | 375,000                            | 25,000                | 25,000                |
| 572004 - PMTS TO HISTORY CHEROKEE      | 0                          | 25,000         | 100,000        | 83,333      | 100,000     | 100,000                            | 0                     | 0                     |
| 572008 - PAYMENTS TO WOODSTOCK ARTS    | 0                          | 0              | 30,000         | 25,000      | 30,000      | 30,000                             | 0                     | 0                     |
| <b>TOTAL NON-OPERATIONAL COSTS</b>     | 115,000                    | 165,000        | 595,000        | 465,625     | 595,000     | 570,000                            | 25,000                | 25,000                |
| <b>TOTAL</b>                           | 115,000                    | 165,000        | 595,000        | 465,625     | 595,000     | 570,000                            | 25,000                | 25,000                |
| <b>TOTAL EXPENDITURES</b>              | 115,000                    | 165,000        | 595,000        | 465,625     | 595,000     | 570,000                            | 25,000                | 25,000                |
| <b><u>INTERFUND TRANSFERS</u></b>      |                            |                |                |             |             |                                    |                       |                       |
| <b>TRANSFERS FROM/TO</b>               |                            |                |                |             |             |                                    |                       |                       |
| 611100 - TRANSFERS TO GENERAL FUND     | 3,000                      | 7,000          | 7,000          | 5,833       | 7,000       | 7,000                              | 0                     | 0                     |
| 611225 - TRANSFER TO RECREATION FUND   | 0                          | 200,000        | 200,000        | 166,667     | 200,000     | 200,000                            | 0                     | 0                     |
| 611555 - TRANSFER TO CONFERENCE CENTER | 594,523                    | 371,709        | 98,000         | 0           | 98,000      | 123,000                            | (25,000)              | (25,000)              |
| <b>TOTAL TRANSFERS FROM/TO</b>         | 597,523                    | 578,709        | 305,000        | 172,500     | 305,000     | 330,000                            | (25,000)              | (25,000)              |
| <b>TOTAL INTERFUND TRANSFERS</b>       | 597,523                    | 578,709        | 305,000        | 172,500     | 305,000     | 330,000                            | (25,000)              | (25,000)              |
| <b>TOTAL FUND REDUCTIONS</b>           | 712,523                    | 743,709        | 900,000        | 638,125     | 900,000     | 900,000                            | 0                     | 0                     |

Fund Balance



|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
|                | + | 953,694                     | - | 900,000                  | = | 53,694                          | 53,694               | + | 900,000                | - | 900,000             | = | 53,694                       |

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

# Cherokee County



Impact Fee Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - IMPACT FEE FUND (295)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                        | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>IMPACT FEE FUND (295)</b>           |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>      |                                   |                |                |             |             |                                    |                            |                       |
| <b>INTERGOVT</b>                       |                                   |                |                |             |             |                                    |                            |                       |
| 337000 - LOCAL GOV SHARED REV - CANTON | 619,597                           | 141,865        | 275,000        | 0           | 275,000     | 0                                  | 275,000                    | 275,000               |
| <b>TOTAL INTERGOVT</b>                 | 619,597                           | 141,865        | 275,000        | 0           | 275,000     | 0                                  | 275,000                    | 275,000               |
| <b>CHARGES FOR SVCS</b>                |                                   |                |                |             |             |                                    |                            |                       |
| 341320 - IMPACT FEES                   | 3,619,281                         | 2,752,884      | 3,038,979      | 2,492,450   | 2,847,582   | 3,039,000                          | (191,418)                  | (21)                  |
| <b>TOTAL CHARGES FOR SVCS</b>          | 3,619,281                         | 2,752,884      | 3,038,979      | 2,492,450   | 2,847,582   | 3,039,000                          | (191,418)                  | (21)                  |
| <b>INVSMT REVENUE</b>                  |                                   |                |                |             |             |                                    |                            |                       |
| 361000 - INTEREST REVENUES             | 394,484                           | 337,058        | 352,736        | 248,769     | 307,555     | 298,000                            | 9,555                      | 54,736                |
| <b>TOTAL INVSMT REVENUE</b>            | 394,484                           | 337,058        | 352,736        | 248,769     | 307,555     | 298,000                            | 9,555                      | 54,736                |
| <b>USE OF RESERVES</b>                 |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES               | 0                                 | 0              | 0              | 0           | 0           | 2,498,327                          | 0                          | 0                     |
| 389500 - SAVINGS OF RESERVES           | 0                                 | 0              | (586,110)      | 0           | 0           | 0                                  | 0                          | (586,110)             |
| <b>TOTAL USE OF RESERVES</b>           | 0                                 | 0              | (586,110)      | 0           | 0           | 2,498,327                          | 0                          | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>       | 4,633,362                         | 3,231,807      | 3,080,605      | 2,741,219   | 3,430,137   | 5,835,327                          | (2,405,190)                | (2,754,722)           |
| <b><u>EXPENDITURES</u></b>             |                                   |                |                |             |             |                                    |                            |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - IMPACT FEE FUND (295)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 17,742                     | 25,224         | 20,369         | 17,083      | 21,457      | 20,884                             | 573                   | (515)                 |
| 511200 - PART TIME/TEMP EMPLOYEES       | 0                          | 0              | 0              | 600         | 754         | 3,000                              | (2,246)               | (3,000)               |
| TOTAL COMPENSATION                      | 17,742                     | 25,224         | 20,369         | 17,683      | 22,211      | 23,884                             | (1,673)               | (3,515)               |
| 512101 - GROUP INSURANCE - HEALTH       | 2,199                      | 4,912          | 4,748          | 4,916       | 6,174       | 5,732                              | 442                   | (984)                 |
| 512102 - GROUP INSURANCE - LIFE         | 17                         | 19             | 18             | 17          | 22          | 20                                 | 2                     | (2)                   |
| 512103 - GROUP INSURANCE - DENTAL       | 33                         | 48             | 48             | 104         | 131         | 155                                | (24)                  | (107)                 |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 37                         | 43             | 39             | 27          | 34          | 30                                 | 4                     | 9                     |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 5                          | 6              | 6              | 5           | 6           | 6                                  | 0                     | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 1                          | 2              | 18             | 1           | 2           | 18                                 | (16)                  | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 2,960                      | 4,414          | 3,565          | 2,989       | 3,755       | 3,655                              | 100                   | (90)                  |
| TOTAL BENEFITS                          | 5,252                      | 9,443          | 8,442          | 8,059       | 10,123      | 9,616                              | 507                   | (1,174)               |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 1,077                      | 1,492          | 1,454          | 1,032       | 1,297       | 1,481                              | (184)                 | (27)                  |
| 512300 - MEDICARE                       | 252                        | 349            | 340            | 241         | 303         | 346                                | (43)                  | (6)                   |
| TOTAL PAYROLL TAXES                     | 1,328                      | 1,841          | 1,794          | 1,274       | 1,600       | 1,827                              | (227)                 | (33)                  |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 24,323                     | 36,508         | 30,605         | 27,016      | 33,934      | 35,327                             | (1,393)               | (4,722)               |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 1,000                      | 0              | 150,000        | 76,790      | 102,387     | 100,000                            | 2,387                 | 50,000                |
| TOTAL OPERATING COSTS (52S AND 53S)     | 1,000                      | 0              | 150,000        | 76,790      | 102,387     | 100,000                            | 2,387                 | 50,000                |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 541200 - SITE IMPROVEMENTS              | 175,224                    | 0              | 0              | 3,322,556   | 4,430,074   | 4,400,000                          | 30,074                | (4,400,000)           |
| 541300 - BUILDINGS                      | 0                          | 0              | 0              | 0           | 0           | 1,300,000                          | (1,300,000)           | (1,300,000)           |
| 541350 - BUILDING IMPROVEMENTS          | 0                          | 0              | 1,600,000      | 0           | 0           | 0                                  | 0                     | 1,600,000             |
| 541400 - CONSTRUCTION                   | 0                          | 0              | 1,200,000      | 0           | 0           | 0                                  | 0                     | 1,200,000             |
| 543000 - PROFESSIONAL SERVICE ASSETS    | 99,468                     | 48,834         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL CAPITAL (54S)                     | 274,692                    | 48,834         | 2,800,000      | 3,322,556   | 4,430,074   | 5,700,000                          | (1,269,926)           | (2,900,000)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - IMPACT FEE FUND (295)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                     | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| NON-OPERATIONAL COSTS               |                            |                |                |             |             |                                    |                       |                       |
| 571000 - INTERGOVERNMENTAL          | 0                          | 0              | 0              | 2,368,917   | 2,368,917   | 0                                  | 2,368,917             | 0                     |
| 572000 - PAYMENTS TO OTHER AGENCIES | 2,000,000                  | 0              | 100,000        | 0           | 100,000     | 0                                  | 100,000               | 100,000               |
| TOTAL NON-OPERATIONAL COSTS         | 2,000,000                  | 0              | 100,000        | 2,368,917   | 2,468,917   | 0                                  | 2,468,917             | 100,000               |
| TOTAL                               | 2,300,015                  | 85,342         | 3,080,605      | 5,795,279   | 7,035,312   | 5,835,327                          | 1,199,985             | (2,754,722)           |
| TOTAL EXPENDITURES                  | 2,300,015                  | 85,342         | 3,080,605      | 5,795,279   | 7,035,312   | 5,835,327                          | 1,199,985             | (2,754,722)           |
| TOTAL FUND REDUCTIONS               | 2,300,015                  | 85,342         | 3,080,605      | 5,795,279   | 7,035,312   | 5,835,327                          | 1,199,985             | (2,754,722)           |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 16,092,643     | + | 3,430,137                   | - | 7,035,312                | = | 12,487,468                      | 12,487,468           | + | 3,337,000              | - | 5,835,327           | = | 9,989,141                    |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

CHEROKEE COUNTY BOARD OF COMMISSIONERS

IMPACT FEE FUND

2027 HEADCOUNT

|                    |                                     | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|--------------------|-------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                    |                                     | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| IMPACT FEES (1514) | ACRM - ACCT. & REPORTS<br>MANAGER   | 0.10        | 0.00 | 0.00 | 0.10  | 0.10        | 0.00 | 0.00 | 0.10  | 0.10        | 0.00 | 0.00 | 0.10  | 0.10        | 0.00 | 0.00 | 0.10  |
|                    | DDPZ - DPTY DIRECTOR P&Z            | 0.10        | 0.00 | 0.00 | 0.10  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.10        | 0.00 | 0.00 | 0.10  |
|                    | PLDM - PLANNING DIVISION<br>MANAGER | 0.00        | 0.00 | 0.00 | 0.00  | 0.10        | 0.00 | 0.00 | 0.10  | 0.10        | 0.00 | 0.00 | 0.10  | 0.00        | 0.00 | 0.00 | 0.00  |
|                    | Total                               | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  |
| Total              |                                     | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  | 0.20        | 0.00 | 0.00 | 0.20  |



Cherokee County Board of Commissioners  
Impact Fees  
FY 2027 Budget Spending Fund 295

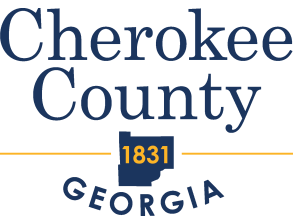
| Department             | Project                   | Carryforward<br>Amount | FY2027<br>Budget | Remaining<br>Funds |
|------------------------|---------------------------|------------------------|------------------|--------------------|
| Library                | Buildings/ Books          | 1,516,692              |                  | 1,516,692          |
| Fire                   | Buildings/Equipment       | 2,919,380              | 1,300,000        | 1,619,380          |
| Parks & Recreation     | Various Projects          | 6,094,297              | 4,400,000        | 1,694,297          |
| Roads                  | Various Projects          | 1,644,032              |                  | 1,644,032          |
| Public Safety Facility | Various Projects          | 555,999                |                  | 555,999            |
| Sheriff                | Various Projects          | 365,278                |                  | 365,278            |
| Admin/CIE              | CIE Update/Board Meetings | 379,761                | 135,327          | 244,434            |
| Total Impact Fees      |                           | 13,475,440             | 5,835,327        | 7,640,113          |

# Cherokee County



SPLOST 2012 Fund





2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2012 (323)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                     | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| SPLOST 2012 (323)                   |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                 |                            |                |                |             |             |                                    |                       |                       |
| MISC REVENUE                        |                            |                |                |             |             |                                    |                       |                       |
| 380000 - MISCELLANEOUS REVENUE      | 11,858                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL MISC REVENUE                  | 11,858                     | 0              | 0              | 0           |             | 0                                  | 0                     | 0                     |
| USE OF RESERVES                     |                            |                |                |             |             |                                    |                       |                       |
| 389000 - USE OF RESERVES            | 0                          | 0              | 61,482         | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL USE OF RESERVES               | 0                          | 0              | 61,482         | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL ALL FUNDING SOURCES           | 11,858                     | 0              | 61,482         | 0           | 0           | 0                                  | 0                     | 61,482                |
| EXPENDITURES                        |                            |                |                |             |             |                                    |                       |                       |
| OPERATING COSTS (52S AND 53S)       |                            |                |                |             |             |                                    |                       |                       |
| 522200 - REPAIRS AND MAINTENANCE    | 6,332                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S) | 6,332                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| CAPITAL (54S)                       |                            |                |                |             |             |                                    |                       |                       |
| 541101 - RIGHT OF WAY ACQUISITIONS  | 7,944                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 541300 - BUILDINGS                  | 16,500                     | 3,700          | 61,482         | 8,720       | 11,627      | 0                                  | 11,627                | 61,482                |
| 543100 - PROF SERVICES - ROW        | 11,858                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL CAPITAL (54S)                 | 36,303                     | 3,700          | 61,482         | 8,720       | 11,627      | 0                                  | 11,627                | 61,482                |
| NON-OPERATIONAL COSTS               |                            |                |                |             |             |                                    |                       |                       |
| 572000 - PAYMENTS TO OTHER AGENCIES | 202,183                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL NON-OPERATIONAL COSTS         | 202,183                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL                               | 244,817                    | 3,700          | 61,482         | 8,720       | 11,627      | 0                                  | 11,627                | 61,482                |
| TOTAL EXPENDITURES                  | 244,817                    | 3,700          | 61,482         | 8,720       | 11,627      | 0                                  | 11,627                | 61,482                |
| TOTAL FUND REDUCTIONS               | 244,817                    | 3,700          | 61,482         | 8,720       | 11,627      | 0                                  | 11,627                | 61,482                |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 61,482         | + | 0                           | - | 11,627                   | = | 49,855                          | 49,855               | + | 0                      | - | 0                   | = | 49,855                       |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

# Cherokee County



SPLIST 2018 Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                      | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                      | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>SPLOST 2018 (324)</b>             |                                   |                |                |             |             |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>    |                                   |                |                |             |             |                                    |                            |                       |
| <b>TAXES</b>                         |                                   |                |                |             |             |                                    |                            |                       |
| 313000 - SPLOST                      | 50,737,097                        | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL TAXES</b>                   | 50,737,097                        | 0              | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>INTERGOVT</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 334210 - STATE GRANTS-DIRECT         | 1,500                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 334310 - STATE GRANTS-DIRECT         | 7,960,595                         | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336211 - CITY OF WALESKA             | 22,166                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336212 - CITY OF HOLLY SPRINGS       | 58,583                            | 51,058         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336213 - CITY OF WOODSTOCK           | 140,022                           | 140,022        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336214 - CITY OF BALL GROUND         | 9,064                             | 9,064          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336215 - CITY OF CANTON              | 123,915                           | 123,915        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336217 - CITY OF NELSON              | 90,574                            | 3,204          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 339000 - STATE INTERGOVERNMENTAL     | 341,326                           | 45,677         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL INTERGOVT</b>               | 8,747,745                         | 372,940        | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>INVSMT REVENUE</b>                |                                   |                |                |             |             |                                    |                            |                       |
| 361100 - SPLOST FUND INTEREST        | 1,075,600                         | 145,139        | 1,000          | 257         | 257         | 0                                  | 257                        | 1,000                 |
| <b>TOTAL INVSMT REVENUE</b>          | 1,075,600                         | 145,139        | 1,000          | 257         | 257         | 0                                  | 257                        | 1,000                 |
| <b>BOND/DEBT PROCEEDS</b>            |                                   |                |                |             |             |                                    |                            |                       |
| 393550 - PROCEEDS FROM NOTES PAYABLE | 230,570                           | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 393600 - INSURANCE RECOVERY          | 7,649                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL BOND/DEBT PROCEEDS</b>      | 238,219                           | 0              | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>USE OF RESERVES</b>               |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES             | 0                                 | 0              | 19,090,956     | 0           | 0           | 10,749,100                         | 0                          | 0                     |
| <b>TOTAL USE OF RESERVES</b>         | 0                                 | 0              | 19,090,956     | 0           | 0           | 10,749,100                         | 0                          | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>TRANSFERS FROM/TO</b>                   |                                   |                |                |             |             |                                    |                            |                       |
| 391325 - TRANSFER IN FROM SP'24            | 17,801,558                        | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 17,801,558                        | 0              | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>           | 78,600,219                        | 518,080        | 19,091,956     | 257         | 257         | 10,749,100                         | (10,748,843)               | 8,342,856             |
| <b><u>EXPENDITURES</u></b>                 |                                   |                |                |             |             |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 2,597,248                         | 0              | 0              | 51,319      | 64,459      | 0                                  | 64,459                     | 0                     |
| 511101 - SALARIES/ SALARY SUPPLEMENTS      | 6,105                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 511115 - PERFECT ATTENDANCE                | 9,979                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES          | 58,154                            | 0              | 0              | 4,483       | 5,631       | 0                                  | 5,631                      | 0                     |
| 511300 - OVERTIME                          | 20,439                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL COMPENSATION</b>                  | 2,691,925                         | 0              | 0              | 55,802      | 70,089      | 0                                  | 70,089                     | 0                     |
| 512101 - GROUP INSURANCE - HEALTH          | 639,832                           | 0              | 0              | 10,521      | 13,215      | 0                                  | 13,215                     | 0                     |
| 512102 - GROUP INSURANCE - LIFE            | 2,535                             | 0              | 0              | 46          | 58          | 0                                  | 58                         | 0                     |
| 512103 - GROUP INSURANCE - DENTAL          | 11,994                            | 0              | 0              | 242         | 304         | 0                                  | 304                        | 0                     |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 5,379                             | 0              | 0              | 63          | 79          | 0                                  | 79                         | 0                     |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 1,160                             | 0              | 0              | 10          | 13          | 0                                  | 13                         | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 328                               | 0              | 0              | 3           | 4           | 0                                  | 4                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 432,514                           | 0              | 0              | 8,981       | 11,280      | 0                                  | 11,280                     | 0                     |
| <b>TOTAL BENEFITS</b>                      | 1,093,743                         | 0              | 0              | 19,867      | 24,953      | 0                                  | 24,953                     | 0                     |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 158,266                           | 0              | 0              | 3,271       | 4,109       | 0                                  | 4,109                      | 0                     |
| 512300 - MEDICARE                          | 37,014                            | 0              | 0              | 765         | 961         | 0                                  | 961                        | 0                     |
| <b>TOTAL PAYROLL TAXES</b>                 | 195,280                           | 0              | 0              | 4,037       | 5,070       | 0                                  | 5,070                      | 0                     |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | 3,980,947                         | 0              | 0              | 79,705      | 100,113     | 0                                  | 100,113                    | 0                     |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 528,519                           | 850            | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 521230 - PROF SVCS/TREE REMOVAL            | 52,289                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |



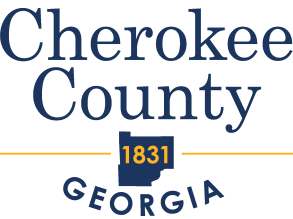
2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 521250 - PROF SVCS/CURB-GUTTER;CONCRETE | 127,509                           | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522115 - DISPOSAL-ROAD DEBRIS           | 10,543                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 858,492                           | 146,426        | 267,926        | 26,951      | 35,935      | 119,906                            | (83,971)                   | 148,020               |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 0                                 | 4,888          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522300 - RENTALS                        | 11,835                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 330,325                           | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523110 - INSURANCE DEDUCTIBLES          | 207                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523201 - CELL PHONE                     | 6,415                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523250 - POSTAGE                        | 474                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523300 - ADVERTISING                    | 986                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523400 - PRINTING AND BINDING           | 235                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523500 - TRAVEL                         | 2,229                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523600 - DUES AND FEES                  | 2,976                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523700 - EDUCATION AND TRAINING         | 9,381                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523800 - LICENSES                       | 210                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 523900 - OTHER PURCHASED SERVICES       | 0                                 | 0              | 0              | 7,309       | 9,745       | 0                                  | 9,745                      | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 80,844                            | 94             | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU | 2,259,233                         | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531115 - GEN SUPPLIES/CONCRETE          | 21,434                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531120 - GEN SUPPLIES/EROSION CONT/GRAS | 33,414                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531130 - GEN SUPPLIES/OPERATIONAL SUPPL | 7,431                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531135 - GEN SUPPLIES/PIPE, DRAINAGE    | 78,168                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531140 - GEN SUPPLIES/SIGNS             | 58,417                            | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531145 - GEN SUPPLIES/STONE             | 347,240                           | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531270 - GASOLINE                       | 288,971                           | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531300 - FOOD                           | 678                               | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531600 - SMALL EQUIPMENT                | 14,166                            | 0              | 0              | 6,028       | 8,038       | 0                                  | 8,038                      | 0                     |
| 531620 - FURNITURE/FURNISHINGS          | 0                                 | 0              | 0              | 2,662       | 3,550       | 0                                  | 3,550                      | 0                     |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT  | 114,726                           | 22,393         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 13,235                            | 45,636         | 0              | 3,660       | 4,880       | 0                                  | 4,880                      | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                        | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                        | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 531700 - OTHER SUPPLIES                | 67,681                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL OPERATING COSTS (52S AND 53S)    | 5,328,261                  | 220,287        | 267,926        | 46,611      | 62,147      | 119,906                            | (57,759)              | 148,020               |
| CAPITAL (54S)                          |                            |                |                |             |             |                                    |                       |                       |
| 541100 - SITES                         | 369,310                    | 1,414,827      | 0              | 14,100      | 18,800      | 0                                  | 18,800                | 0                     |
| 541101 - RIGHT OF WAY ACQUISITIONS     | 1,510,379                  | 88,323         | 0              | 5,415,467   | 7,220,623   | 0                                  | 7,220,623             | 0                     |
| 541200 - SITE IMPROVEMENTS             | 645,557                    | 1,069,892      | 1,238,749      | 41,605      | 55,473      | 0                                  | 55,473                | 1,238,749             |
| 541300 - BUILDINGS                     | 5,885,583                  | 2,556,036      | 17,333,495     | 600,725     | 800,967     | 9,827,937                          | (9,026,970)           | 7,505,558             |
| 541350 - BUILDING IMPROVEMENTS         | 79,224                     | 895,534        | 51,465         | 3,065,613   | 4,087,484   | 254,241                            | 3,833,243             | (202,776)             |
| 541410 - INFRASTRUCTURE CONSTRUCTION   | 20,111,081                 | 28,364         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542200 - VEHICLES                      | 1,335,782                  | 91,085         | 50,321         | 59,596      | 79,462      | 47,016                             | 32,446                | 3,305                 |
| 542300 - FURNITURE AND FIXTURES        | 0                          | 43,335         | 0              | 63,148      | 84,198      | 0                                  | 84,198                | 0                     |
| 542500 - OTHER EQUIPMENT               | 282,672                    | 835,229        | 150,000        | 206,026     | 274,702     | 0                                  | 274,702               | 150,000               |
| 542501 - OTHER CAPITAL ITEMS           | 0                          | 0              | 0              | 79,810      | 106,413     | 0                                  | 106,413               | 0                     |
| 543000 - PROFESSIONAL SERVICE ASSETS   | 2,346,569                  | 166,038        | 0              | 318,263     | 424,351     | 0                                  | 424,351               | 0                     |
| 543100 - PROF SERVICES - ROW           | 343,459                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL CAPITAL (54S)                    | 32,909,615                 | 7,188,662      | 18,824,030     | 9,864,354   | 13,152,473  | 10,129,194                         | 3,023,279             | 8,694,836             |
| NON-OPERATIONAL COSTS                  |                            |                |                |             |             |                                    |                       |                       |
| 571000 - INTERGOVERNMENTAL             | 14,411,278                 | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 572000 - PAYMENTS TO OTHER AGENCIES    | 1,629,109                  | 300,004        | 0              | 184,760     | 184,760     | 500,000                            | (315,240)             | (500,000)             |
| 572005 - PAYMENTS TO CITY OF WOODSTOCK | 2,000,000                  | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL NON-OPERATIONAL COSTS            | 18,040,387                 | 300,004        | 0              | 184,760     | 184,760     | 500,000                            | (315,240)             | (500,000)             |
| DEBT SERVICE                           |                            |                |                |             |             |                                    |                       |                       |
| 581200 - CAPITAL LEASE PRINCIPAL       | 45,305                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 581300 - NOTES PAYABLE PRINCIPAL       | 384,910                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 582200 - CAPITAL LEASE INTEREST        | 1,385                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 582300 - NOTES PAYABLE- INTEREST       | 3,824                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL DEBT SERVICE                     | 435,424                    | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                   | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                   | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| UNCLASSIFIED                      |                                   |                |                |             |             |                                    |                            |                       |
| 551000 - INDIRECT COST ALLOCATION | (8,109)                           | (94)           | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL UNCLASSIFIED                | (8,109)                           | (94)           | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                             | 60,686,524                        | 7,708,859      | 19,091,956     | 10,175,430  | 13,499,493  | 10,749,100                         | 2,750,393                  | 8,342,856             |





2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2018 (324)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 14,123                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522110 - DISPOSAL                          | 975                        | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 3,617                      | 4,780          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 80,227                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 98,943                     | 4,780          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 98,943                     | 4,780          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL EXPENDITURES</b>                  | 60,785,466                 | 7,713,639      | 19,091,956     | 10,175,430  | 13,499,493  | 10,749,100                         | 2,750,393             | 8,342,856             |
| <b>TOTAL FUND REDUCTIONS</b>               | 60,785,466                 | 7,713,639      | 19,091,956     | 10,175,430  | 13,499,493  | 10,749,100                         | 2,750,393             | 8,342,856             |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 24,634,706     | + | 257                         | - | 13,499,493               | = | 11,135,470                      | 11,135,470           | + | 0                      | - | 10,749,100          | = | 386,370                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
SPLOST 2018  
2027 HEADCOUNT**

|                                |                                       | 2024 Budget  |             |             |              | 2025 Budget  |             |             |              |
|--------------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                                |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| SPLOST IT (1538)               | NWA - NETWORK ANALYST                 | 0.25         | 0.00        | 0.00        | 0.25         | 0.25         | 0.00        | 0.00        | 0.25         |
|                                | <b>Total</b>                          | <b>0.25</b>  | <b>0.00</b> | <b>0.00</b> | <b>0.25</b>  | <b>0.25</b>  | <b>0.00</b> | <b>0.00</b> | <b>0.25</b>  |
| SPLOST '18 ENGINEERING (4217)  | ACRM - ACCT. & REPORTS MANAGER        | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         |
|                                | ADM3 - ADMINISTRATIVE ASSISTANT III   | 0.25         | 0.00        | 0.00        | 0.25         | 0.25         | 0.00        | 0.00        | 0.25         |
|                                | CDAD - COMMUNITY DEV AGENCY DIR       | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         |
|                                | CFO - CHIEF FINANCIAL OFFICER         | 0.30         | 0.00        | 0.00        | 0.30         | 0.30         | 0.00        | 0.00        | 0.30         |
|                                | COEN - COUNTY ENGINEER                | 0.24         | 0.00        | 0.00        | 0.24         | 0.24         | 0.00        | 0.00        | 0.24         |
|                                | CONI - CONSTRUCTION INSPECTOR         | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                | CONM - CONSTRUCTION MANAGER           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                | PCET - PRECONST ENG TRANSPORTATION    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                | SRCI - SR CONSTRUCTION INSPECTOR      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                | SRPM - SPLOST ROADWAY PROJECT MANAGER | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                | <b>Total</b>                          | <b>6.79</b>  | <b>0.00</b> | <b>0.00</b> | <b>6.79</b>  | <b>6.79</b>  | <b>0.00</b> | <b>0.00</b> | <b>6.79</b>  |
| PUBLIC WORKS SPLOST '18 (4218) | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                | EO01 - EQUIPMENT OPERATOR I           | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                                | EO02 - EQUIPMENT OPERATOR II          | 4.00         | 0.00        | 0.00        | 4.00         | 4.00         | 0.00        | 0.00        | 4.00         |
|                                | HVOP - HEAVY EQUIPMENT OPERATOR       | 7.00         | 0.00        | 0.00        | 7.00         | 7.00         | 0.00        | 0.00        | 7.00         |
|                                | LB - LABORER                          | 10.00        | 0.00        | 0.00        | 10.00        | 10.00        | 0.00        | 0.00        | 10.00        |
|                                | MGRB - MGR PUB WK                     | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                | PTRB - PT ROADS/BRIDGES               | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                                | PVMG - PAVEMENT MANAGER               | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                | SURB - SUPERVISOR PUBLIC WORKS        | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                                | TR02 - TRUCK DRIVER II                | 6.00         | 0.00        | 0.00        | 6.00         | 6.00         | 0.00        | 0.00        | 6.00         |
|                                | TR03 - TRUCK DRIVER III               | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                | <b>Total</b>                          | <b>37.00</b> | <b>1.00</b> | <b>0.00</b> | <b>38.00</b> | <b>38.00</b> | <b>1.00</b> | <b>0.00</b> | <b>39.00</b> |
| <b>Total</b>                   |                                       | <b>44.04</b> | <b>1.00</b> | <b>0.00</b> | <b>45.04</b> | <b>45.04</b> | <b>1.00</b> | <b>0.00</b> | <b>46.04</b> |



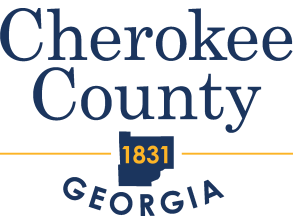
Cherokee County Board of Commissioners  
SPLOST VII (2018-2024)  
FY 2027 Budget Spending Fund 324

| Department           | Project                                                      | Total SPLOST Budget | YTD Expenditures | FY2027 Budget | Remaining Funds |
|----------------------|--------------------------------------------------------------|---------------------|------------------|---------------|-----------------|
| Sheriff **           | Jail Expansion/Improvements                                  | \$23,000,000        | \$22,880,094     | \$119,906     | \$0             |
| Sheriff              | Law Enforcement Vehicles/Facilities/Equipment                | \$4,000,000         | \$4,000,000      |               | \$0             |
| Marshal              | Animal Control and County Marshal Vehicles and Equipment     | \$1,000,000         | \$1,000,000      |               | \$0             |
| E-911 ***            | Communications - Radio Project                               | \$9,606,500         | \$9,606,500      |               | \$0             |
| Fire                 | Fire & Emergency Services Facilities, Vehicles and Equipment | \$21,140,000        | \$21,014,740     | \$125,260     | \$0             |
| Courts               | Court Facilities, Equipment, Improvements , and Expansion    | \$17,500,000        | \$12,973,869     | \$4,526,131   | \$0             |
| Parks & Rec          | Parks and Recreation Facilities, Equipment and Improvements  | \$2,800,000         | \$2,800,000      |               | \$0             |
| Public Works         | Roads & Bridges                                              | \$88,500,000        | \$88,500,000     |               | \$0             |
| Public Works         | Transportation Infrastructure, Facilities, Equipment- CATS   | \$500,000           | \$465,050        | \$34,950      | \$0             |
| Public Works         | Airport Facilities, Equipment , Improvements & Expansion     | \$6,000,000         | \$2,873,226      | \$500,000     | \$2,626,774     |
| Economic Development | Business & Economic Development Land Acquisition             | \$8,000,000         | \$8,000,000      |               | \$0             |
|                      | Total SPLOST VII Referendum                                  | \$182,046,500       | \$174,113,479    | \$5,306,247   | \$2,626,774     |
| IT                   | IT Upgrade                                                   | \$1,035,000         | \$1,035,000      |               | \$0             |
| Courts               | Court Facilities, Equipment, Improvements , and Expansion    | \$6,218,641         | \$1,089,692      | \$5,128,949   | \$0             |
| Public Works         | Paving Projects                                              | \$7,000,000         | \$7,000,000      |               | \$0             |
| Facility Maintenance | Facility Maintenance                                         | \$1,000,000         | \$745,759        | \$254,241     | \$0             |
| Parks & Rec          | L.B. Ahrens Recreation Center                                | \$4,684,474         | \$4,684,474      |               | \$0             |
| Parks & Rec          | Hickory Flat Gym                                             | \$1,500,000         | \$1,500,000      |               | \$0             |
| Parks & Rec          | Parks Vehicles                                               | \$212,231           | \$212,231        |               | \$0             |
| Parks & Rec          | Cochran Property- Land Acquisition                           | \$2,645,683         | \$2,645,683      |               | \$0             |
| Parks & Rec          | Milford Estate - Land Acquisition                            | \$2,270,606         | \$2,270,606      |               | \$0             |
| Parks & Rec          | Haley Farms - Land Acquisition                               | \$3,241,325         | \$3,241,325      |               | \$0             |
| Parks & Rec          | Haley Farms Park Plans                                       | \$53,620            | \$53,620         |               | \$0             |
| Parks & Rec          | Yellow Creek                                                 | \$164,976           | \$164,976        |               | \$0             |
| Parks & Rec          | Long Swamp Creek                                             | \$1,743,747         | \$1,743,747      |               | \$0             |
| Parks & Rec          | NE Area Master Plan                                          | \$71,400            | \$71,400         |               | \$0             |
| Parks & Rec          | SW Area Park Design                                          | \$2,000,000         | \$2,000,000      |               | \$0             |
| Parks & Rec          | Clark Elementary School Park Land/Tippens                    | \$641,889           | \$641,889        |               | \$0             |
| Parks & Rec          | Haygood Property                                             | \$414,860           | \$414,860        |               | \$0             |
| Parks & Rec          | Aquatic Center Repairs                                       | \$898,180           | \$898,180        |               | \$0             |
| Parks & Rec          | Playground                                                   | \$40,000            | \$40,000         |               | \$0             |
| Parks & Rec          | Various Maintenace/Equip Items                               | \$741,457           | \$741,457        |               | \$0             |
| Parks & Rec          | Charlie Ferguson Comm Center                                 | \$780,647           | \$780,647        |               | \$0             |
| Sheriff              | Sheriff 50 Patrol Cars                                       | \$2,500,000         | \$2,500,000      |               | \$0             |
| Sheriff              | Sheriff Patrol Cars                                          | \$2,719,257         | \$2,719,257      |               | \$0             |
| Sheriff              | Sheriff Precinct - K-9/Traffic                               | \$6,571,680         | \$6,571,680      |               | \$0             |
| Sheriff              | MDT's                                                        | \$1,000,000         | \$1,000,000      |               | \$0             |
| Senior Center        | Bus/Garage                                                   | \$219,353           | \$172,337        | \$47,016      | \$0             |
| Facility Maintenance | Historical Society Renovations                               | \$500,000           | \$500,000        |               | \$0             |
| Marshall             | 800MHZ/Premier One Projects                                  | \$1,168,304         | \$1,168,304      |               | \$0             |
| Tax Commissioner     | Modular Building                                             | \$800,000           | \$800,000        |               | \$0             |
| Fire                 | Fire Station 15 Yellow Creek                                 | \$1,931,100         | \$1,931,100      |               | \$0             |
| Fire                 | Fire Station 13 Knox Bridge                                  | \$841,450           | \$841,450        |               | \$0             |
| Fire                 | Remodel Fire Station 18 Remodel                              | \$229,543           | \$229,543        |               | \$0             |
| Fire                 | Fire Support Vehicles                                        | \$909,926           | \$909,926        |               | \$0             |
| Fire                 | Training Center Expansion                                    | \$570,000           | \$570,000        |               | \$0             |
| Fire                 | EMS only Station #30                                         | \$2,881,055         | \$2,881,055      |               | \$0             |
| Fire                 | Classroom Trailer at Training Center                         | \$0                 | \$0              |               | \$0             |
| Fire                 | Gear Project                                                 | \$135,976           | \$123,329        | \$12,647      | \$0             |
| Fire                 | HVAC for 5 stations                                          | \$502,403           | \$502,403        |               | \$0             |
| Fire                 | Buffington Headquarters                                      | \$29,750            | \$29,750         |               | \$0             |
| Fire                 | ST #26 Nelson                                                | \$519,995           | \$519,995        |               | \$0             |
| Economic Development | Business & Economic Development Land Acquisition             | \$638,491           | \$638,491        |               | \$0             |
|                      | Total Excess/Interest SPLOST VII Revenue Projects            | \$62,027,019        | \$56,584,166     | \$5,442,853   | \$0             |
|                      | Total SPLOST VII                                             | \$244,073,519       | \$230,697,645    | \$10,749,100  | \$2,626,774     |

# Cherokee County

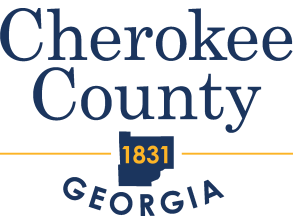


SPLOST 2024 Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                       | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>TAXES</b>                          |                                   |                |                |             |             |                                    |                            |                       |
| 313000 - SPLOST                       | 16,964,687                        | 70,376,045     | 71,110,303     | 53,652,368  | 71,997,859  | 71,929,775                         | 68,084                     | (819,472)             |
| <b>TOTAL TAXES</b>                    | 16,964,687                        | 70,376,045     | 71,110,303     | 53,652,368  | 71,997,859  | 71,929,775                         | 68,084                     | (819,472)             |
| <b>INTERGOVT</b>                      |                                   |                |                |             |             |                                    |                            |                       |
| 334310 - STATE GRANTS-DIRECT          | 0                                 | 6,077,825      | 3,102,816      | 6,463,627   | 6,463,627   | 0                                  | 6,463,627                  | 3,102,816             |
| 336211 - CITY OF WALESKA              | 0                                 | 38,437         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 336212 - CITY OF HOLLY SPRINGS        | 0                                 | 873,056        | 0              | 1,141,831   | 1,141,831   | 750,000                            | 391,831                    | (750,000)             |
| 336213 - CITY OF WOODSTOCK            | 0                                 | 644,447        | 0              | 1,086,256   | 1,086,256   | 750,000                            | 336,256                    | (750,000)             |
| 336214 - CITY OF BALL GROUND          | 0                                 | 542            | 0              | 77,082      | 77,082      | 70,000                             | 7,082                      | (70,000)              |
| 336215 - CITY OF CANTON               | 0                                 | 1,530,129      | 0              | 1,283,375   | 1,283,375   | 1,000,000                          | 283,375                    | (1,000,000)           |
| 339000 - STATE INTERGOVERNMENTAL      | 0                                 | 1,209,118      | 0              | 2,672,484   | 2,672,484   | 5,430,000                          | (2,757,516)                | (5,430,000)           |
| <b>TOTAL INTERGOVT</b>                | 0                                 | 10,373,554     | 3,102,816      | 12,724,655  | 12,724,655  | 8,000,000                          | 4,724,655                  | (4,897,184)           |
| <b>CHARGES FOR SVCS</b>               |                                   |                |                |             |             |                                    |                            |                       |
| 341395 - DEVELOPERS CONTRIBUTIONS     | 0                                 | 0              | 0              | 501,000     | 501,000     | 0                                  | 501,000                    | 0                     |
| <b>TOTAL CHARGES FOR SVCS</b>         | 0                                 | 0              | 0              | 501,000     | 501,000     | 0                                  | 501,000                    | 0                     |
| <b>INVSMT REVENUE</b>                 |                                   |                |                |             |             |                                    |                            |                       |
| 361100 - SPLOST FUND INTEREST         | 30,729                            | 777,053        | 840,000        | 480,473     | 618,174     | 500,000                            | 118,174                    | 340,000               |
| <b>TOTAL INVSMT REVENUE</b>           | 30,729                            | 777,053        | 840,000        | 480,473     | 618,174     | 500,000                            | 118,174                    | 340,000               |
| <b>SALE OF ASSETS</b>                 |                                   |                |                |             |             |                                    |                            |                       |
| 392100 - SALE OF ASSETS               | 597,943                           | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL SALE OF ASSETS</b>           | 597,943                           | 0              | 0              | 0           |             | 0                                  | 0                          | 0                     |
| <b>BOND/DEBT PROCEEDS</b>             |                                   |                |                |             |             |                                    |                            |                       |
| 393500 - PROCEEDS FROM CAPITAL LEASES | 0                                 | 142,472        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 393550 - PROCEEDS FROM NOTES PAYABLE  | 0                                 | 0              | 2,000,000      | 0           | 2,000,000   | 0                                  | 2,000,000                  | 2,000,000             |
| <b>TOTAL BOND/DEBT PROCEEDS</b>       | 0                                 | 142,472        | 2,000,000      | 0           | 2,000,000   | 0                                  | 2,000,000                  | 2,000,000             |
| <b>USE OF RESERVES</b>                |                                   |                |                |             |             |                                    |                            |                       |
| 389000 - USE OF RESERVES              | 0                                 | 0              | 55,591         | 0           | 0           | 0                                  | 0                          | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

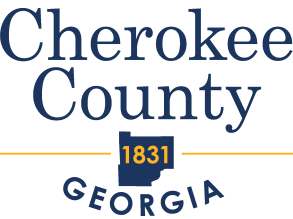
389500 - SAVINGS OF RESERVES  
TOTAL USE OF RESERVES

| YEAR OVER YEAR INFORMATION |                |                |             |             |                                    |  | YOY VARIANCE (100%)   |                       |
|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|--|-----------------------|-----------------------|
| 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level |  | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 0                          | 0              | (2,451,299)    | 0           | 0           | (46,199)                           |  | 46,199                | (2,405,100)           |
| 0                          | 0              | (2,395,708)    | 0           | 0           | (46,199)                           |  | 0                     | 0                     |



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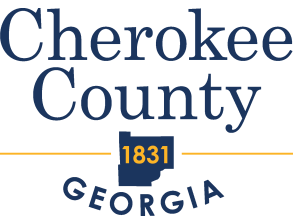
|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                       |                            |                |                |             |             |                                    |                       |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND  | 0                          | 0              | 296,200        | 296,200     | 296,200     | 0                                  | 296,200               | 296,200               |
| TOTAL TRANSFERS FROM/TO                 | 0                          | 0              | 296,200        | 296,200     | 296,200     | 0                                  | 296,200               | 296,200               |
| TOTAL ALL FUNDING SOURCES               | 17,593,360                 | 81,669,124     | 74,953,611     | 67,654,696  | 88,137,888  | 80,383,576                         | 7,754,312             | (5,429,965)           |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 0                          | 2,753,351      | 3,845,919      | 2,231,861   | 2,803,304   | 3,307,747                          | (504,443)             | 538,172               |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 0                          | 11,215         | 6,267          | 10,580      | 13,289      | 17,154                             | (3,865)               | (10,887)              |
| 511115 - PERFECT ATTENDANCE             | 0                          | 9,177          | 0              | 11,296      | 11,296      | 0                                  | 11,296                | 0                     |
| 511200 - PART TIME/TEMP EMPLOYEES       | 0                          | 58,049         | 100,382        | 48,853      | 61,361      | 325,024                            | (263,663)             | (224,642)             |
| 511300 - OVERTIME                       | 0                          | 26,872         | 0              | 38,162      | 47,933      | 31,091                             | 16,842                | (31,091)              |
| TOTAL COMPENSATION                      | 0                          | 2,858,664      | 3,952,568      | 2,340,752   | 2,937,183   | 3,681,016                          | (743,833)             | 271,552               |
| 512101 - GROUP INSURANCE - HEALTH       | 0                          | 976,185        | 846,853        | 556,709     | 699,247     | 1,049,350                          | (350,103)             | (202,497)             |
| 512102 - GROUP INSURANCE - LIFE         | 0                          | 2,608          | 2,961          | 2,234       | 2,807       | 3,044                              | (237)                 | (83)                  |
| 512103 - GROUP INSURANCE - DENTAL       | 0                          | 11,516         | 16,596         | 13,003      | 16,332      | 24,708                             | (8,376)               | (8,112)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 0                          | 5,743          | 5,939          | 4,007       | 5,033       | 5,968                              | (935)                 | (29)                  |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 0                          | 1,250          | 1,230          | 961         | 1,208       | 1,476                              | (268)                 | (246)                 |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 0                          | 366            | 427            | 299         | 375         | 504                                | (129)                 | (77)                  |
| 512403 - DEFINED BENEFIT PLAN           | 0                          | 483,120        | 666,035        | 396,709     | 498,282     | 587,298                            | (89,016)              | 78,737                |
| TOTAL BENEFITS                          | 0                          | 1,480,788      | 1,540,041      | 973,922     | 1,223,284   | 1,672,348                          | (449,064)             | (132,307)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 0                          | 166,892        | 240,839        | 136,436     | 171,368     | 228,224                            | (56,856)              | 12,615                |
| 512300 - MEDICARE                       | 0                          | 39,031         | 56,325         | 31,974      | 40,161      | 53,375                             | (13,214)              | 2,950                 |
| TOTAL PAYROLL TAXES                     | 0                          | 205,923        | 297,164        | 168,410     | 211,529     | 281,599                            | (70,070)              | 15,565                |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 0                          | 4,545,375      | 5,789,773      | 3,483,084   | 4,371,995   | 5,634,963                          | (1,262,968)           | 154,810               |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 0                          | 131,540        | 0              | 17,500      | 23,333      | 0                                  | 23,333                | 0                     |
| 521230 - PROF SVCS/TREE REMOVAL         | 0                          | 56,128         | 47,000         | 75,584      | 100,779     | 47,000                             | 53,779                | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)  
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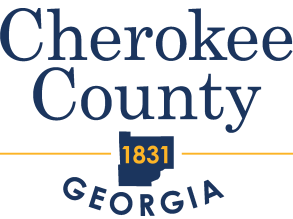
|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 521250 - PROF SVCS/CURB-GUTTER;CONCRETE | 0                          | 87,977         | 69,600         | 155,723     | 207,631     | 69,600                             | 138,031               | 0                     |
| 522115 - DISPOSAL-ROAD DEBRIS           | 0                          | 0              | 2,845          | 12,504      | 16,671      | 2,845                              | 13,826                | 0                     |
| 522200 - REPAIRS AND MAINTENANCE        | 0                          | 365,068        | 1,095,000      | 714,874     | 953,165     | 1,795,000                          | (841,835)             | (700,000)             |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 0                          | 7,710          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522300 - RENTALS                        | 0                          | 1,750          | 28,000         | 0           | 0           | 28,000                             | (28,000)              | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 0                          | 460,667        | 430,000        | 386,063     | 514,751     | 430,000                            | 84,751                | 0                     |
| 523201 - CELL PHONE                     | 0                          | 6,220          | 0              | 4,202       | 5,603       | 6,220                              | (617)                 | (6,220)               |
| 523250 - POSTAGE                        | 18                         | 367            | 0              | 371         | 495         | 400                                | 95                    | (400)                 |
| 523300 - ADVERTISING                    | 0                          | 1,549          | 0              | 1,916       | 2,554       | 900                                | 1,654                 | (900)                 |
| 523400 - PRINTING AND BINDING           | 0                          | 692            | 0              | 574         | 765         | 800                                | (35)                  | (800)                 |
| 523500 - TRAVEL                         | 0                          | 2,882          | 280            | 2,509       | 3,345       | 4,500                              | (1,155)               | (4,220)               |
| 523600 - DUES AND FEES                  | 0                          | 2,185          | 0              | 753         | 1,005       | 2,200                              | (1,195)               | (2,200)               |
| 523700 - EDUCATION AND TRAINING         | 0                          | 2,474          | 4,095          | 3,428       | 4,570       | 4,695                              | (125)                 | (600)                 |
| 523800 - LICENSES                       | 0                          | 0              | 0              | 0           | 0           | 500                                | (500)                 | (500)                 |
| 523900 - OTHER PURCHASED SERVICES       | 0                          | 0              | 0              | 6,000       | 8,000       | 0                                  | 8,000                 | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 0                          | 138,888        | 18,000         | 108,782     | 145,042     | 18,750                             | 126,292               | (750)                 |
| 531110 - GEN SUPPLIES/ASPHALT, MIX;LIQU | 0                          | 2,588,939      | 2,168,583      | 1,963,604   | 2,618,138   | 2,168,583                          | 449,555               | 0                     |
| 531115 - GEN SUPPLIES/CONCRETE          | 0                          | 23,199         | 35,000         | 13,332      | 17,776      | 35,000                             | (17,224)              | 0                     |
| 531120 - GEN SUPPLIES/EROSION CONT/GRAS | 0                          | 11,535         | 28,000         | 149         | 199         | 28,000                             | (27,801)              | 0                     |
| 531125 - GEN SUPPLIES/FENCING MATERIAL  | 0                          | 12,047         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531130 - GEN SUPPLIES/OPERATIONAL SUPPL | 0                          | 0              | 1,000          | (893)       | (1,191)     | 1,000                              | (2,191)               | 0                     |
| 531135 - GEN SUPPLIES/PIPE, DRAINAGE    | 0                          | 56,491         | 9,195          | 95,875      | 127,834     | 9,195                              | 118,639               | 0                     |
| 531140 - GEN SUPPLIES/SIGNS             | 0                          | 32,871         | 35,000         | 44,487      | 59,316      | 35,000                             | 24,316                | 0                     |
| 531145 - GEN SUPPLIES/STONE             | 0                          | 297,280        | 10,000         | 125,486     | 167,315     | 10,000                             | 157,315               | 0                     |
| 531270 - GASOLINE                       | 0                          | 265,510        | 295,000        | 211,571     | 282,094     | 295,000                            | (12,906)              | 0                     |
| 531300 - FOOD                           | 0                          | 888            | 0              | 87          | 115         | 0                                  | 115                   | 0                     |
| 531600 - SMALL EQUIPMENT                | 0                          | 116,958        | 8,820          | 112,789     | 150,385     | 8,000                              | 142,385               | 820                   |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 0                          | 986,530        | 1,887          | 163,536     | 218,048     | 10,969                             | 207,079               | (9,082)               |
| 531700 - OTHER SUPPLIES                 | 0                          | 522            | 0              | 601         | 801         | 150                                | 651                   | (150)                 |
| TOTAL OPERATING COSTS (52S AND 53S)     | 18                         | 5,658,866      | 4,287,305      | 4,221,405   | 5,628,540   | 5,012,307                          | 616,233               | (725,002)             |





2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                      | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                      | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| CAPITAL (54S)                        |                            |                |                |             |             |                                    |                       |                       |
| 541100 - SITES                       | 1,200,000                  | (92,275)       | 0              | 346,479     | 461,972     | 103,665                            | 358,307               | (103,665)             |
| 541101 - RIGHT OF WAY ACQUISITIONS   | 4,009,467                  | 6,312,577      | 0              | 3,783,558   | 5,044,744   | 139,833                            | 4,904,911             | (139,833)             |
| 541200 - SITE IMPROVEMENTS           | 0                          | 19,850         | 2,800,000      | 389,550     | 519,400     | 9,200,000                          | (8,680,600)           | (6,400,000)           |
| 541300 - BUILDINGS                   | 0                          | 1,236,910      | 17,483,828     | 801,310     | 1,068,413   | 16,560,000                         | (15,491,587)          | 923,828               |
| 541350 - BUILDING IMPROVEMENTS       | 0                          | 354,960        | 0              | 1,510,173   | 2,013,564   | 1,060,000                          | 953,564               | (1,060,000)           |
| 541400 - CONSTRUCTION                | 0                          | 327,231        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 541410 - INFRASTRUCTURE CONSTRUCTION | 28,390                     | 24,910,475     | 9,653,086      | 11,694,693  | 15,592,924  | 6,877,365                          | 8,715,559             | 2,775,721             |
| 542100 - MACHINERY                   | 0                          | 59,492         | 2,564,650      | 1,620,367   | 2,160,489   | 1,640,000                          | 520,489               | 924,650               |
| 542200 - VEHICLES                    | 1,066,233                  | 7,850,019      | 7,950,136      | 2,473,197   | 3,297,597   | 6,017,700                          | (2,720,103)           | 1,932,436             |
| 542500 - OTHER EQUIPMENT             | 0                          | 1,577,158      | 3,360,000      | 3,239,013   | 4,318,684   | 2,713,575                          | 1,605,109             | 646,425               |
| 542501 - OTHER CAPITAL ITEMS         | 0                          | (3,002)        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 543000 - PROFESSIONAL SERVICE ASSETS | 27,067                     | 3,454,792      | 0              | 3,012,577   | 4,016,770   | 2,007,344                          | 2,009,426             | (2,007,344)           |
| 543100 - PROF SERVICES - ROW         | 67,900                     | 789,407        | 0              | 286,049     | 381,398     | 66,300                             | 315,098               | (66,300)              |
| TOTAL CAPITAL (54S)                  | 6,399,056                  | 46,797,594     | 43,811,700     | 29,156,966  | 38,875,955  | 46,385,782                         | (7,509,827)           | (2,574,082)           |
| NON-OPERATIONAL COSTS                |                            |                |                |             |             |                                    |                       |                       |
| 571000 - INTERGOVERNMENTAL           | 4,843,839                  | 19,897,759     | 20,413,241     | 16,320,942  | 20,413,241  | 20,697,843                         | (284,602)             | (284,602)             |
| 572000 - PAYMENTS TO OTHER AGENCIES  | 0                          | 0              | 0              | 6,328,314   | 6,328,314   | 2,000,000                          | 4,328,314             | (2,000,000)           |
| TOTAL NON-OPERATIONAL COSTS          | 4,843,839                  | 19,897,759     | 20,413,241     | 22,649,257  | 26,741,555  | 22,697,843                         | 4,043,712             | (2,284,602)           |
| DEBT SERVICE                         |                            |                |                |             |             |                                    |                       |                       |
| 581300 - NOTES PAYABLE PRINCIPAL     | 0                          | 578,376        | 579,592        | 531,246     | 579,592     | 580,810                            | (1,218)               | (1,218)               |
| 582100 - BOND INTEREST               | 0                          | 142,472        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 582200 - CAPITAL LEASE INTEREST      | 0                          | 3,002          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 582300 - NOTES PAYABLE- INTEREST     | 0                          | 4,725          | 3,509          | 3,264       | 3,509       | 2,291                              | 1,218                 | 1,218                 |
| TOTAL DEBT SERVICE                   | 0                          | 728,575        | 583,101        | 534,509     | 583,101     | 583,101                            | 0                     | 0                     |
| UNCLASSIFIED                         |                            |                |                |             |             |                                    |                       |                       |
| 551000 - INDIRECT COST ALLOCATION    | 8,109                      | 94             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL UNCLASSIFIED                   | 8,109                      | 94             | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL                                | 11,251,023                 | 77,628,264     | 74,885,120     | 60,045,220  | 76,201,146  | 80,313,996                         | (4,112,850)           | (5,428,876)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - SPLOST 2024 (325)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 0                          | 12,972         | 11,045         | 11,557      | 11,557      | 11,439                             | 118                   | (394)                 |
| 522110 - DISPOSAL                          | 0                          | 2,400          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 0                          | 0              | 0              | 11,772      | 15,696      | 0                                  | 15,696                | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 0                          | 92,782         | 57,176         | 105,364     | 105,364     | 58,141                             | 47,223                | (965)                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 0                          | 0              | 270            | 0           | 0           | 0                                  | 0                     | 270                   |
| <b>TOTAL ALLOCATED COSTS</b>               | 0                          | 108,153        | 68,491         | 128,693     | 132,617     | 69,580                             | 63,037                | (1,089)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 0                          | 108,153        | 68,491         | 128,693     | 132,617     | 69,580                             | 63,037                | (1,089)               |
| <b>TOTAL EXPENDITURES</b>                  | 11,251,023                 | 77,736,417     | 74,953,611     | 60,173,914  | 76,333,763  | 80,383,576                         | (4,049,813)           | (5,429,965)           |
| <b><u>INTERFUND TRANSFERS</u></b>          |                            |                |                |             |             |                                    |                       |                       |
| <b>TRANSFERS FROM/TO</b>                   |                            |                |                |             |             |                                    |                       |                       |
| 611250 - TRANSFERS TO GRANT FUND           | 18,113                     | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 611325 - TRANSFER TO SP'24                 | 17,801,558                 | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL TRANSFERS FROM/TO</b>             | 17,819,671                 | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL INTERFUND TRANSFERS</b>           | 17,819,671                 | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL FUND REDUCTIONS</b>               | 29,070,694                 | 77,736,417     | 74,953,611     | 60,173,914  | 76,333,763  | 80,383,576                         | (4,049,813)           | (5,429,965)           |

| Fund Balance   |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| (7,544,628)    | + | 88,137,888                  | - | 76,333,763               | = | 4,259,497                       | 4,259,497            | + | 80,429,775             | - | 80,383,576          | = | 4,305,696                    |

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
SPLOST 2024  
2027 HEADCOUNT**

|                                 |                                       | 2026 Budget  |             |             |              | 2027 Budget  |             |             |              |
|---------------------------------|---------------------------------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
|                                 |                                       | FT           | PT          | SPT         | Total        | FT           | PT          | SPT         | Total        |
| ENGINEERING SPLOST 2024 (4219)  | ACRM - ACCT. & REPORTS MANAGER        | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         |
|                                 | ADM3 - ADMINISTRATIVE ASSISTANT III   | 0.25         | 0.00        | 0.00        | 0.25         | 0.25         | 0.00        | 0.00        | 0.25         |
|                                 | CDAD - COMMUNITY DEV AGENCY DIR       | 0.50         | 0.00        | 0.00        | 0.50         | 0.50         | 0.00        | 0.00        | 0.50         |
|                                 | CFO - CHIEF FINANCIAL OFFICER         | 0.30         | 0.00        | 0.00        | 0.30         | 0.30         | 0.00        | 0.00        | 0.30         |
|                                 | COEN - COUNTY ENGINEER                | 0.24         | 0.00        | 0.00        | 0.24         | 0.24         | 0.00        | 0.00        | 0.24         |
|                                 | CONI - CONSTRUCTION INSPECTOR         | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                 | CONM - CONSTRUCTION MANAGER           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | PCET - PRECONST ENG TRANSPORTATION    | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | PDC - PROGRAM DELIVERY COORDINATOR    | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | SRCI - SR CONSTRUCTION INSPECTOR      | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | SRPD - SPLOST ROADWAY PROGRAM DIRECTO | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | <b>Total</b>                          | <b>7.79</b>  | <b>0.00</b> | <b>0.00</b> | <b>7.79</b>  | <b>8.79</b>  | <b>0.00</b> | <b>0.00</b> | <b>8.79</b>  |
| PUBLIC WORKS SPLOST 2024 (4220) | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | EO01 - EQUIPMENT OPERATOR I           | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                                 | EO02 - EQUIPMENT OPERATOR II          | 4.00         | 0.00        | 0.00        | 4.00         | 7.00         | 0.00        | 0.00        | 7.00         |
|                                 | HVOP - HEAVY EQUIPMENT OPERATOR       | 7.00         | 0.00        | 0.00        | 7.00         | 8.00         | 0.00        | 0.00        | 8.00         |
|                                 | LB - LABORER                          | 10.00        | 0.00        | 0.00        | 10.00        | 18.00        | 0.00        | 0.00        | 18.00        |
|                                 | LDO2 - LEAD OPERATOR 2                | 0.00         | 0.00        | 0.00        | 0.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | MGRB - MANAGER PUBLIC WORKS           | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | PTRB - PT ROADS/BRIDGES               | 0.00         | 1.00        | 0.00        | 1.00         | 0.00         | 1.00        | 0.00        | 1.00         |
|                                 | PVMG - PAVEMENT MANAGER               | 1.00         | 0.00        | 0.00        | 1.00         | 1.00         | 0.00        | 0.00        | 1.00         |
|                                 | SURB - SUPERVISOR PUBLIC WORKS        | 3.00         | 0.00        | 0.00        | 3.00         | 3.00         | 0.00        | 0.00        | 3.00         |
|                                 | TR02 - TRUCK DRIVER II                | 6.00         | 0.00        | 0.00        | 6.00         | 6.00         | 0.00        | 0.00        | 6.00         |
|                                 | TR03 - TRUCK DRIVER III               | 2.00         | 0.00        | 0.00        | 2.00         | 2.00         | 0.00        | 0.00        | 2.00         |
|                                 | <b>Total</b>                          | <b>38.00</b> | <b>1.00</b> | <b>0.00</b> | <b>39.00</b> | <b>51.00</b> | <b>1.00</b> | <b>0.00</b> | <b>52.00</b> |
| <b>Total</b>                    |                                       | <b>45.79</b> | <b>1.00</b> | <b>0.00</b> | <b>46.79</b> | <b>59.79</b> | <b>1.00</b> | <b>0.00</b> | <b>60.79</b> |



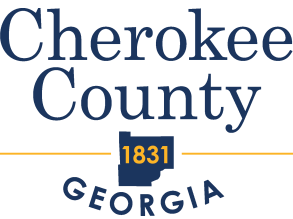
Cherokee County Board of Commissioners  
SPLOST VIII (2024-2030)  
FY 2027 Budget Spending Fund 325

| Department                   | Project                                                      | Original SPLOST<br>Budget | Changes to<br>Allocation for FY2027 | Revised SPLOST<br>Budget FY2027 | YTD<br>Expenditures | Additional<br>Revenues | FY2027<br>Budget | Remaining<br>Funds |
|------------------------------|--------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------------|---------------------|------------------------|------------------|--------------------|
| Courts                       | Court Expansion and Improvements                             | \$ 74,000,000             |                                     | \$ 74,000,000                   | -                   |                        | \$ 4,000,000     | \$ 70,000,000      |
| Public Works                 | Transportation Infrastructure, Facilities, Equipment         | \$ 115,242,765            | \$ (3,579,076)                      | \$ 111,663,689                  | 95,939,766          | 24,349,209             | \$ 21,845,793    | \$ 18,227,339      |
| Airport                      | Transportation Infrastructure, Facilities, Equipment         | \$ 3,000,000              |                                     | \$ 3,000,000                    | -                   |                        |                  | \$ 3,000,000       |
| CATS                         | Transportation Infrastructure, Facilities, Equipment         | \$ 1,000,000              |                                     | \$ 1,000,000                    | 242,765             |                        | \$ 562,700       | \$ 194,535         |
| Fire                         | Fire & Emergency Services Facilities, Vehicles and Equipment | \$ 37,000,000             | \$ 3,079,076                        | \$ 40,079,076                   | 11,163,415          |                        | \$ 17,418,076    | \$ 11,497,585      |
| Parks & Rec                  | Parks and Recreation Facilities, Equipment and Improvements  | \$ 34,000,000             |                                     | \$ 34,000,000                   | 2,123,749           |                        | \$ 4,670,000     | \$ 27,206,251      |
| Sheriff                      | Law Enforcement Vehicles/Facilities/Equipment                | \$ 15,000,000             | \$ 1,000,000                        | \$ 16,000,000                   | 7,221,677           |                        | \$ 5,238,665     | \$ 3,539,658       |
| Economic Development         | Business & Economic Development                              | \$ 10,000,000             |                                     | \$ 10,000,000                   | 6,132,138           |                        | \$ 2,000,000     | \$ 1,867,862       |
| IT                           | IT Facilities & Upgrades                                     | \$ 5,200,000              |                                     | \$ 5,200,000                    | 1,055,522           | 142,472                | \$ 250,000       | \$ 4,036,950       |
| Library                      | Library Facilities & Upgrades                                | \$ 3,000,000              |                                     | \$ 3,000,000                    | 565,783             | 597,943                |                  | \$ 3,032,160       |
| Coroner                      | Coroner Facilities and Equipment                             | \$ 3,000,000              | \$ (1,000,000)                      | \$ 2,000,000                    | 1,603,884           |                        | \$ 75,000        | \$ 321,116         |
| Tax Commissioner             | Tax Commissioner Facilities and Equipment                    | \$ 3,000,000              |                                     | \$ 3,000,000                    | -                   |                        |                  | \$ 3,000,000       |
| Senior Center                | Senior Center - SW area                                      | \$ 2,500,000              |                                     | \$ 2,500,000                    | 4,370               |                        |                  | \$ 2,495,630       |
| Recycling                    | Recycling Center Upgrades & Improvements                     | \$ 2,300,000              |                                     | \$ 2,300,000                    | 15,274              |                        | \$ 2,300,000     | \$ (15,274)        |
| Marshal                      | Marshal Vehicles and Equipment                               | \$ 1,500,000              |                                     | \$ 1,500,000                    | 403,850             |                        | \$ 300,000       | \$ 796,150         |
| Property Maintenance         | General Facilities, Equipment, & Improvements                | \$ 1,500,000              | \$ 500,000                          | \$ 2,000,000                    | 38,200              |                        | \$ 1,000,000     | \$ 961,800         |
| Fleet                        | Fleet Equipment and Facilities                               | \$ 500,000                |                                     | \$ 500,000                      | 308,092             |                        | \$ 25,499        | \$ 166,409         |
| Total SPLOST VIII Referendum |                                                              | \$ 311,742,765            | \$ -                                | \$ 311,742,765                  | \$ 126,818,485      | \$ 25,089,624          | \$ 59,685,733    | \$ 150,328,171     |
| 2027 Payments to Cities      |                                                              |                           |                                     |                                 |                     |                        | \$ 20,697,843    |                    |
| Total 2027 Expenditures      |                                                              |                           |                                     |                                 |                     |                        | \$ 80,383,576    |                    |

# Cherokee County



TSPLOST 2026 Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - TSPLOST2026 (350)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                  | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|----------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                  | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| TSPLOST2026 (350)                |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES              |                            |                |                |             |             |                                    |                       |                       |
| TAXES                            |                            |                |                |             |             |                                    |                       |                       |
| 313300 - TSPLOST                 | 0                          | 0              | 0              | 17,067,678  | 28,067,678  | 68,314,352                         | (40,246,674)          | (68,314,352)          |
| TOTAL TAXES                      | 0                          | 0              | 0              | 17,067,678  | 28,067,678  | 68,314,352                         | (40,246,674)          | (68,314,352)          |
| INTERGOVT                        |                            |                |                |             |             |                                    |                       |                       |
| 339000 - STATE INTERGOVERNMENTAL | 0                          | 0              | 0              | 0           | 0           | 4,622,628                          | (4,622,628)           | (4,622,628)           |
| TOTAL INTERGOVT                  | 0                          | 0              | 0              | 0           |             | 4,622,628                          | (4,622,628)           | (4,622,628)           |
| INVSMT REVENUE                   |                            |                |                |             |             |                                    |                       |                       |
| 361300 - TSPLOST FUND INTEREST   | 0                          | 0              | 0              | 32,283      | 45,283      | 500,000                            | (454,717)             | (500,000)             |
| TOTAL INVSMT REVENUE             | 0                          | 0              | 0              | 32,283      | 45,283      | 500,000                            | (454,717)             | (500,000)             |
| USE OF RESERVES                  |                            |                |                |             |             |                                    |                       |                       |
| 389500 - SAVINGS OF RESERVES     | 0                          | 0              | 0              | 0           | 0           | (7,933,093)                        | 7,933,093             | 7,933,093             |
| TOTAL USE OF RESERVES            | 0                          | 0              | 0              | 0           |             | (7,933,093)                        | 7,933,093             | 7,933,093             |
| TOTAL ALL FUNDING SOURCES        | 0                          | 0              | 0              | 17,099,961  | 28,112,961  | 65,503,887                         | (37,390,926)          | (65,503,887)          |
|                                  |                            |                |                |             |             |                                    |                       |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - TSPLOST2026 (350)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>EXPENDITURES</u></b>                 |                            |                |                |             |             |                                    |                       |                       |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES             | 0                          | 0              | 0              | 0           | 0           | 1,483,587                          | (1,483,587)           | (1,483,587)           |
| 531660 - NON ASSET COMPUTER EQUIPMENT      | 0                          | 0              | 0              | 2,312       | 3,082       | 0                                  | 3,082                 | 0                     |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 0                          | 0              | 0              | 2,312       | 3,082       | 1,483,587                          | (1,480,505)           | (1,483,587)           |
| <b>CAPITAL (54S)</b>                       |                            |                |                |             |             |                                    |                       |                       |
| 541101 - RIGHT OF WAY ACQUISITIONS         | 0                          | 0              | 0              | 0           | 0           | 3,669,401                          | (3,669,401)           | (3,669,401)           |
| 541410 - INFRASTRUCTURE CONSTRUCTION       | 0                          | 0              | 0              | 2,161,252   | 2,881,669   | 25,341,088                         | (22,459,419)          | (25,341,088)          |
| 543000 - PROFESSIONAL SERVICE ASSETS       | 0                          | 0              | 0              | 750         | 1,000       | 8,712,545                          | (8,711,545)           | (8,712,545)           |
| 543100 - PROF SERVICES - ROW               | 0                          | 0              | 0              | 107,750     | 143,667     | 252,692                            | (109,025)             | (252,692)             |
| <b>TOTAL CAPITAL (54S)</b>                 | 0                          | 0              | 0              | 2,269,752   | 3,026,336   | 37,975,726                         | (34,949,390)          | (37,975,726)          |
| <b>NON-OPERATIONAL COSTS</b>               |                            |                |                |             |             |                                    |                       |                       |
| 571000 - INTERGOVERNMENTAL                 | 0                          | 0              | 0              | 6,516,265   | 6,516,265   | 26,044,574                         | (19,528,309)          | (26,044,574)          |
| <b>TOTAL NON-OPERATIONAL COSTS</b>         | 0                          | 0              | 0              | 6,516,265   | 6,516,265   | 26,044,574                         | (19,528,309)          | (26,044,574)          |
| <b>TOTAL</b>                               | 0                          | 0              | 0              | 8,788,329   | 9,545,683   | 65,503,887                         | (55,958,204)          | (65,503,887)          |
| <b>TOTAL EXPENDITURES</b>                  | 0                          | 0              | 0              | 8,788,329   | 9,545,683   | 65,503,887                         | (55,958,204)          | (65,503,887)          |
| <b>TOTAL FUND REDUCTIONS</b>               | 0                          | 0              | 0              | 8,788,329   | 9,545,683   | 65,503,887                         | (55,958,204)          | (65,503,887)          |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
|                | + | 28,112,961                  | - | 9,545,683                | = | 18,567,278                      | 18,567,278           | + | 73,436,980             | - | 65,503,887          | = | 26,500,371                   |



NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months



Cherokee County Board of Commissioners  
TSPLIST 2026 (2024-2032)  
FY 2027 Budget Spending Fund 350

| Department                  | Project                      | Original SPLOST<br>Budget | Changes to<br>Allocation for FY2027 | Revised SPLOST<br>Budget FY2027 | YTD<br>Expenditures | Additional<br>Revenues | FY2027<br>Budget | Remaining<br>Funds |
|-----------------------------|------------------------------|---------------------------|-------------------------------------|---------------------------------|---------------------|------------------------|------------------|--------------------|
| Transportation/Public Works | TSPLOST Roadway Program      | \$ 275,439,761            |                                     | \$ 275,439,761                  | 2,272,063           | 5,122,628              | \$ 39,459,313    | \$ 238,831,013     |
|                             | Total TSPLOST2026 Referendum | \$ 275,439,761            | \$ -                                | \$ 275,439,761                  | \$ 2,272,063        | \$ 5,122,628           | \$ 39,459,313    | \$ 238,831,013     |
|                             | 2027 Payments to Cities      |                           |                                     |                                 |                     |                        | \$ 26,044,573    |                    |
|                             | Total 2027 Expenditures      |                           |                                     |                                 |                     |                        | \$ 65,503,886    |                    |
|                             |                              |                           |                                     |                                 |                     |                        |                  |                    |

# Cherokee County



Debt Service Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - DEBT SERVICE (410)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| DEBT SERVICE (410)                      |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| TAXES                                   |                            |                |                |             |             |                                    |                       |                       |
| 311000 - PROPERTY TAXES - CURRENT YEAR  | 6,554,427                  | 5,855,526      | 6,193,660      | 6,122,088   | 6,128,254   | 6,499,894                          | (371,640)             | (306,234)             |
| 311001 - ALLOWANCE FOR UNCOLLECTIBLE    | 0                          | 0              | 0              | 0           | 0           | (49,135)                           | 49,135                | 49,135                |
| 311120 - TIMBER                         | 267                        | 104            | 100            | 10          | 110         | 0                                  | 110                   | 100                   |
| 311200 - REAL PROPERTY-PRIOR YEAR       | 30,243                     | 34,319         | 26,860         | 14,804      | 29,460      | 28,360                             | 1,100                 | (1,500)               |
| 311310 - MOTOR VEHICLE                  | 27,964                     | 22,163         | 19,654         | 15,011      | 18,834      | 18,313                             | 521                   | 1,341                 |
| 311316 - ALTERNATIVE AD VALOREM TAX     | 3,699                      | 2,908          | 3,000          | 1,972       | 1,972       | 3,000                              | (1,028)               | 0                     |
| 311320 - MOBILE HOME                    | 5,849                      | 4,675          | 4,737          | 4,450       | 4,581       | 4,807                              | (226)                 | (70)                  |
| 311340 - INTANGIBLES (REGULAR & RECORD) | 90,417                     | 84,249         | 85,000         | 61,706      | 82,959      | 85,000                             | (2,041)               | 0                     |
| 311600 - REAL ESTATE TRANSFER           | 53,756                     | 40,523         | 40,000         | 28,041      | 38,044      | 40,000                             | (1,956)               | 0                     |
| 319110 - PENALTIES/INTEREST REAL PROP   | 12,270                     | 8,187          | 7,000          | 7,166       | 8,888       | 8,000                              | 888                   | (1,000)               |
| TOTAL TAXES                             | 6,778,891                  | 6,052,655      | 6,380,011      | 6,255,248   | 6,313,102   | 6,638,239                          | (325,137)             | (258,228)             |
| MISC REVENUE                            |                            |                |                |             |             |                                    |                       |                       |
| 383010 - MISCELLANEOUS REIMBURSEMENTS   | 26,882                     | 28,107         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL MISC REVENUE                      | 26,882                     | 28,107         | 0              | 0           |             | 0                                  | 0                     | 0                     |
| USE OF RESERVES                         |                            |                |                |             |             |                                    |                       |                       |
| 389000 - USE OF RESERVES                | 0                          | 0              | 58,816         | 0           | 0           | 0                                  | 0                     | 0                     |
| 389500 - SAVINGS OF RESERVES            | 0                          | 0              | 0              | 0           | 0           | (115,493)                          | 115,493               | 115,493               |
| TOTAL USE OF RESERVES                   | 0                          | 0              | 58,816         | 0           | 0           | (115,493)                          | 0                     | 0                     |
| TOTAL ALL FUNDING SOURCES               | 6,805,773                  | 6,080,762      | 6,438,827      | 6,255,248   | 6,313,102   | 6,522,746                          | (209,644)             | (83,919)              |
|                                         |                            |                |                |             |             |                                    |                       |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - DEBT SERVICE (410)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                              | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                              | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>EXPENDITURES</u></b>   |                            |                |                |             |             |                                    |                       |                       |
| <b>DEBT SERVICE</b>          |                            |                |                |             |             |                                    |                       |                       |
| 581100 - BOND PRINCIPAL      | 5,540,000                  | 5,730,000      | 5,935,000      | 5,935,000   | 5,935,000   | 6,150,000                          | (215,000)             | (215,000)             |
| 582100 - BOND INTEREST       | 790,321                    | 640,802        | 503,827        | 282,022     | 503,827     | 372,746                            | 131,081               | 131,081               |
| 584000 - BOND ISSUANCE COSTS | 1,250                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL DEBT SERVICE</b>    | 6,331,571                  | 6,370,802      | 6,438,827      | 6,217,022   | 6,438,827   | 6,522,746                          | (83,919)              | (83,919)              |
| <b>TOTAL</b>                 | 6,331,571                  | 6,370,802      | 6,438,827      | 6,217,022   | 6,438,827   | 6,522,746                          | (83,919)              | (83,919)              |
| <b>TOTAL EXPENDITURES</b>    | 6,331,571                  | 6,370,802      | 6,438,827      | 6,217,022   | 6,438,827   | 6,522,746                          | (83,919)              | (83,919)              |
| <b>TOTAL FUND REDUCTIONS</b> | 6,331,571                  | 6,370,802      | 6,438,827      | 6,217,022   | 6,438,827   | 6,522,746                          | (83,919)              | (83,919)              |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 112,136        | + | 6,313,102                   | - | 6,438,827                | = | (13,589)                        | (13,589)             | + | 6,638,239              | - | 6,522,746           | = | 101,904                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

# Cherokee County

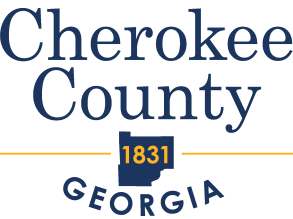


Conference Center  
Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - CONFERENCE CENTER (555)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |                |                |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD    | 2026<br>Run    | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>CONFERENCE CENTER (555)</b>          |                                   |                |                |                |                |                                    |                            |                       |
| <b><u>ALL FUNDING SOURCES</u></b>       |                                   |                |                |                |                |                                    |                            |                       |
| <b>CHARGES FOR SVCS</b>                 |                                   |                |                |                |                |                                    |                            |                       |
| 347910 - CONCESSION REVENUES            | 2,580                             | 1,380          | 2,500          | 2,380          | 2,800          | 2,500                              | 300                        | 0                     |
| 347930 - CONFERENCE CENTER RENTAL       | 355,201                           | 339,962        | 340,000        | 305,123        | 361,793        | 330,000                            | 31,793                     | 10,000                |
| 347931 - CONF CTR ADJUSTMENTS/DISCOUNTS | 0                                 | 0              | (10,000)       | (21,758)       | (23,428)       | 0                                  | (23,428)                   | (10,000)              |
| <b>TOTAL CHARGES FOR SVCS</b>           | <b>357,781</b>                    | <b>341,342</b> | <b>332,500</b> | <b>285,746</b> | <b>341,165</b> | <b>332,500</b>                     | <b>8,665</b>               | <b>0</b>              |
| <b>MISC REVENUE</b>                     |                                   |                |                |                |                |                                    |                            |                       |
| 380000 - MISCELLANEOUS REVENUE          | 5,787                             | 1,631          | 2,500          | 4,241          | 6,741          | 2,500                              | 4,241                      | 0                     |
| 382500 - CAPITAL CONTRIBUTIONS          | 10,834                            | 0              | 0              | 0              | 0              | 0                                  | 0                          | 0                     |
| <b>TOTAL MISC REVENUE</b>               | <b>16,621</b>                     | <b>1,631</b>   | <b>2,500</b>   | <b>4,241</b>   | <b>6,741</b>   | <b>2,500</b>                       | <b>4,241</b>               | <b>0</b>              |
| <b>USE OF RESERVES</b>                  |                                   |                |                |                |                |                                    |                            |                       |
| 389000 - USE OF RESERVES                | 0                                 | 0              | 553,418        | 0              | 0              | 376,730                            | 0                          | 0                     |
| <b>TOTAL USE OF RESERVES</b>            | <b>0</b>                          | <b>0</b>       | <b>553,418</b> | <b>0</b>       | <b>0</b>       | <b>376,730</b>                     | <b>0</b>                   | <b>0</b>              |



2027 DEPARTMENT BUDGET/FORECAST REPORT - CONFERENCE CENTER (555)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|---------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                       | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                     |                                   |                |                |             |             |                                    |                            |                       |
| 391275 - TRANSFER IN FROM HOTEL/MOTEL | 594,523                           | 371,709        | 98,000         | 0           | 98,000      | 123,000                            | (25,000)                   | (25,000)              |
| TOTAL TRANSFERS FROM/TO               | 594,523                           | 371,709        | 98,000         | 0           | 98,000      | 123,000                            | (25,000)                   | (25,000)              |
| TOTAL ALL FUNDING SOURCES             | 968,925                           | 714,682        | 986,418        | 289,987     | 445,906     | 834,730                            | (388,824)                  | 151,688               |
| <u>EXPENDITURES</u>                   |                                   |                |                |             |             |                                    |                            |                       |





2027 DEPARTMENT BUDGET/FORECAST REPORT - CONFERENCE CENTER (555)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>       |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES             | 165,964                           | 171,212        | 165,000        | 145,044     | 193,392     | 156,000                            | 37,392                     | 9,000                 |
| 521280 - CATERING SERVICES                 | 24,764                            | 25,234         | 40,000         | 15,247      | 20,329      | 30,000                             | (9,671)                    | 10,000                |
| 521281 - LINEN SERVICE                     | 25,305                            | 18,797         | 25,000         | 17,197      | 22,930      | 30,000                             | (7,070)                    | (5,000)               |
| 521282 - EVENT LABOR                       | 150,318                           | 149,585        | 174,000        | 124,167     | 165,556     | 174,000                            | (8,444)                    | 0                     |
| 521300 - TECHNICAL                         | 16,107                            | 13,023         | 30,000         | 10,543      | 14,057      | 35,800                             | (21,743)                   | (5,800)               |
| 522100 - CLEANING SERVICES                 | 7,079                             | 12,570         | 17,500         | 9,953       | 13,271      | 17,440                             | (4,169)                    | 60                    |
| 522200 - REPAIRS AND MAINTENANCE           | 206,688                           | 80,213         | 150,000        | 56,840      | 75,786      | 150,000                            | (74,214)                   | 0                     |
| 522300 - RENTALS                           | 3,156                             | 6,855          | 7,200          | 5,698       | 7,597       | 7,220                              | 377                        | (20)                  |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL    | 1,725                             | 867            | 10,000         | 0           | 0           | 5,000                              | (5,000)                    | 5,000                 |
| 523201 - CELL PHONE                        | 2,090                             | 2,470          | 3,720          | 1,522       | 2,029       | 3,960                              | (1,931)                    | (240)                 |
| 523300 - ADVERTISING                       | 24,569                            | 23,153         | 48,000         | 5,425       | 7,234       | 40,000                             | (32,766)                   | 8,000                 |
| 523400 - PRINTING AND BINDING              | 235                               | 0              | 2,500          | 0           | 0           | 1,500                              | (1,500)                    | 1,000                 |
| 523500 - TRAVEL                            | 0                                 | 0              | 0              | 0           | 0           | 2,500                              | (2,500)                    | (2,500)               |
| 523900 - OTHER PURCHASED SERVICES          | 1,527                             | 3,439          | 17,000         | 350         | 467         | 10,000                             | (9,533)                    | 7,000                 |
| 531100 - GENERAL SUPPLIES AND MATERIALS    | 10,445                            | 6,451          | 10,000         | 3,512       | 4,683       | 10,000                             | (5,317)                    | 0                     |
| 531600 - SMALL EQUIPMENT                   | 9,633                             | 16,326         | 10,000         | 1,319       | 1,758       | 15,000                             | (13,242)                   | (5,000)               |
| 531620 - FURNITURE/FURNISHINGS             | 0                                 | 8,643          | 100,000        | 0           | 0           | 0                                  | 0                          | 100,000               |
| 531700 - OTHER SUPPLIES                    | 327                               | 1,308          | 30,000         | 763         | 1,017       | 2,400                              | (1,383)                    | 27,600                |
| <b>TOTAL OPERATING COSTS (52S AND 53S)</b> | 649,929                           | 540,145        | 839,920        | 397,580     | 530,107     | 690,820                            | (160,713)                  | 149,100               |
| <b>UNCLASSIFIED</b>                        |                                   |                |                |             |             |                                    |                            |                       |
| 561510 - DEPRECIATION-MACHINERY & EQUIP    | 7,393                             | 8,813          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL UNCLASSIFIED</b>                  | 7,393                             | 8,813          | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| <b>TOTAL</b>                               | 657,322                           | 548,958        | 839,920        | 397,580     | 530,107     | 690,820                            | (160,713)                  | 149,100               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - CONFERENCE CENTER (555)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 522110 - DISPOSAL                          | 1,096                      | 1,096          | 1,106          | 913         | 1,218       | 1,106                              | 112                   | 0                     |
| 522130 - CUSTODIAL SERVICES                | 59,264                     | 59,687         | 59,628         | 49,690      | 66,253      | 65,102                             | 1,151                 | (5,474)               |
| 522140 - LAWN CARE                         | 5,771                      | 6,474          | 6,566          | 3,893       | 5,190       | 6,566                              | (1,376)               | 0                     |
| 522218 - PEST CONTROL                      | 152                        | 415            | 332            | 221         | 295         | 332                                | (37)                  | 0                     |
| 523200 - COMMUNICATIONS - ALLOCATED        | 9,089                      | 7,882          | 12,780         | 9,442       | 12,589      | 4,718                              | 7,871                 | 8,062                 |
| 531210 - WATER/SEWER                       | 9,510                      | 5,341          | 9,342          | 4,949       | 6,599       | 9,342                              | (2,743)               | 0                     |
| 531230 - ELECTRICITY                       | 64,170                     | 60,899         | 56,744         | 42,226      | 56,302      | 56,744                             | (442)                 | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 149,052                    | 141,794        | 146,498        | 111,334     | 148,446     | 143,910                            | 4,536                 | 2,588                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 149,052                    | 141,794        | 146,498        | 111,334     | 148,446     | 143,910                            | 4,536                 | 2,588                 |
| <b>TOTAL EXPENDITURES</b>                  | 806,375                    | 690,751        | 986,418        | 508,915     | 678,553     | 834,730                            | (156,177)             | 151,688               |
| <b>TOTAL FUND REDUCTIONS</b>               | 806,375                    | 690,751        | 986,418        | 508,915     | 678,553     | 834,730                            | (156,177)             | 151,688               |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 1,499,528      | + | 445,906                     | - | 678,553                  | = | 1,266,881                       | 1,266,881            | + | 458,000                | - | 834,730             | = | 890,151                      |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

# Cherokee County



EMS Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |              |              |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|--------------|--------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD  | 2026<br>Run  | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>EMERGENCY MEDICAL SERVICES (580)</b> |                            |                |                |              |              |                                    |                       |                       |
| <b><u>ALL FUNDING SOURCES</u></b>       |                            |                |                |              |              |                                    |                       |                       |
| <b>INTERGOVT</b>                        |                            |                |                |              |              |                                    |                       |                       |
| 334100 - STATE GRANTS-OPERATING         | 103,862                    | 13,470         | 0              | 0            | 0            | 0                                  | 0                     | 0                     |
| 334152 - STATE DIRECT PUBLIC WELFARE    | 18,633                     | 30,260         | 30,211         | 30,211       | 30,211       | 0                                  | 30,211                | 30,211                |
| <b>TOTAL INTERGOVT</b>                  | 122,495                    | 43,730         | 30,211         | 30,211       | 30,211       | 0                                  | 30,211                | 30,211                |
| <b>CHARGES FOR SVCS</b>                 |                            |                |                |              |              |                                    |                       |                       |
| 341200 - MEDICAL RECORDS FEE            | 8,629                      | 8,886          | 10,000         | 5,331        | 8,144        | 10,000                             | (1,856)               | 0                     |
| 342214 - SPECIAL SERVICES               | 11,918                     | 15,485         | 7,500          | 4,371        | 7,496        | 7,500                              | (4)                   | 0                     |
| 342600 - AMBULANCE FEES                 | 22,715,345                 | 30,422,019     | 30,742,500     | 23,581,331   | 31,647,360   | 34,800,000                         | (3,152,640)           | (4,057,500)           |
| 342601 - EMS MEDICARE ADJUSTMENTS       | (10,457,572)               | (18,188,748)   | (18,000,000)   | (14,029,203) | (18,897,544) | (21,620,000)                       | 2,722,456             | 3,620,000             |
| 342620 - AMBULANCE FEES-COLLECTION AGEN | 242,072                    | 29,695         | 30,000         | 47,441       | 46,979       | 30,000                             | 16,979                | 0                     |
| <b>TOTAL CHARGES FOR SVCS</b>           | 12,520,391                 | 12,287,337     | 12,790,000     | 9,609,271    | 12,812,435   | 13,227,500                         | (415,065)             | (437,500)             |
| <b>MISC REVENUE</b>                     |                            |                |                |              |              |                                    |                       |                       |
| 382500 - CAPITAL CONTRIBUTIONS          | 0                          | 4,867,140      | 0              | 0            | 0            | 0                                  | 0                     | 0                     |
| <b>TOTAL MISC REVENUE</b>               | 0                          | 4,867,140      | 0              | 0            |              | 0                                  | 0                     | 0                     |
| <b>SALE OF ASSETS</b>                   |                            |                |                |              |              |                                    |                       |                       |
| 392100 - SALE OF ASSETS                 | (84,648)                   | 0              | 0              | 3,000        | 3,000        | 0                                  | 3,000                 | 0                     |
| <b>TOTAL SALE OF ASSETS</b>             | (84,648)                   | 0              | 0              | 3,000        | 3,000        | 0                                  | 3,000                 | 0                     |
| <b>BOND/DEBT PROCEEDS</b>               |                            |                |                |              |              |                                    |                       |                       |
| 393600 - INSURANCE RECOVERY             | 857                        | 10,294         | 0              | 0            | 0            | 0                                  | 0                     | 0                     |
| <b>TOTAL BOND/DEBT PROCEEDS</b>         | 857                        | 10,294         | 0              | 0            |              | 0                                  | 0                     | 0                     |
| <b>USE OF RESERVES</b>                  |                            |                |                |              |              |                                    |                       |                       |
| 389000 - USE OF RESERVES                | 0                          | 0              | 1,545,000      | 0            | 0            | 1,654,500                          | 0                     | 0                     |
| <b>TOTAL USE OF RESERVES</b>            | 0                          | 0              | 1,545,000      | 0            | 0            | 1,654,500                          | 0                     | 0                     |



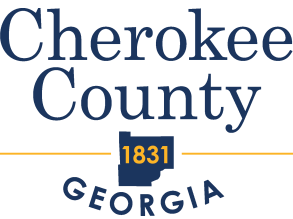
2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| TRANSFERS FROM/TO                       |                                   |                |                |             |             |                                    |                            |                       |
| 391100 - TRANSFER IN FROM GENERAL FUND  | 7,317,296                         | 9,329,683      | 10,085,473     | 8,404,561   | 10,085,473  | 10,801,948                         | (716,475)                  | (716,475)             |
| TOTAL TRANSFERS FROM/TO                 | 7,317,296                         | 9,329,683      | 10,085,473     | 8,404,561   | 10,085,473  | 10,801,948                         | (716,475)                  | (716,475)             |
| TOTAL ALL FUNDING SOURCES               | 19,876,391                        | 26,538,183     | 24,450,684     | 18,047,042  | 22,931,119  | 25,683,948                         | (2,752,829)                | (1,233,264)           |
| EXPENDITURES                            |                                   |                |                |             |             |                                    |                            |                       |
| PERSONNEL (ALL 51S EXCEPT WC)           |                                   |                |                |             |             |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES              | 7,571,505                         | 8,764,996      | 9,586,065      | 6,981,218   | 8,768,680   | 9,684,002                          | (915,322)                  | (97,937)              |
| 511102 - SALARIES/ COURT SERVICE        | 0                                 | 71             | 0              | 16          | 21          | 0                                  | 21                         | 0                     |
| 511103 - WORKED HOLIDAY                 | 277,467                           | 263,925        | 289,430        | 284,528     | 357,378     | 305,515                            | 51,863                     | (16,085)              |
| 511115 - PERFECT ATTENDANCE             | 22,491                            | 22,937         | 26,780         | 27,546      | 27,546      | 30,450                             | (2,904)                    | (3,670)               |
| 511116 - SHORT TERM DISABILITY PAY      | 0                                 | 0              | 0              | 5,549       | 6,970       | 3,392                              | 3,578                      | (3,392)               |
| 511117 - SPECIAL EVENTS                 | 12,043                            | 16,422         | 20,600         | 12,365      | 15,531      | 20,848                             | (5,317)                    | (248)                 |
| 511122 - HAZ PAY ARPA                   | 1,200,611                         | 1,217,488      | 1,220,000      | 1,003,172   | 1,260,023   | 1,300,000                          | (39,977)                   | (80,000)              |
| 511300 - OVERTIME                       | 484,251                           | 576,382        | 556,200        | 614,092     | 771,323     | 741,965                            | 29,358                     | (185,765)             |
| TOTAL COMPENSATION                      | 9,568,368                         | 10,862,220     | 11,699,075     | 8,928,487   | 11,207,472  | 12,086,172                         | (878,700)                  | (387,097)             |
| 512101 - GROUP INSURANCE - HEALTH       | 1,844,509                         | 2,485,327      | 1,992,073      | 1,975,825   | 2,481,713   | 2,461,089                          | 20,624                     | (469,016)             |
| 512102 - GROUP INSURANCE - LIFE         | 7,664                             | 8,511          | 9,643          | 7,586       | 9,529       | 8,822                              | 707                        | 821                   |
| 512103 - GROUP INSURANCE - DENTAL       | 32,947                            | 37,053         | 38,614         | 43,465      | 54,593      | 60,976                             | (6,383)                    | (22,362)              |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 16,412                            | 19,393         | 20,346         | 13,951      | 17,523      | 17,200                             | 323                        | 3,146                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 3,131                             | 3,570          | 3,707          | 2,894       | 3,635       | 3,706                              | (71)                       | 1                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 1,009                             | 1,157          | 1,201          | 938         | 1,178       | 1,201                              | (23)                       | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 1,948,884                         | 2,203,107      | 1,876,101      | 1,438,355   | 1,806,630   | 1,942,271                          | (135,641)                  | (66,170)              |
| TOTAL BENEFITS                          | 3,854,555                         | 4,758,118      | 3,941,685      | 3,483,013   | 4,374,800   | 4,495,265                          | (120,465)                  | (553,580)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 495,485                           | 575,594        | 664,676        | 479,652     | 602,461     | 688,119                            | (85,658)                   | (23,443)              |
| 512300 - MEDICARE                       | 115,954                           | 134,930        | 155,448        | 112,537     | 141,351     | 160,932                            | (19,581)                   | (5,484)               |
| TOTAL PAYROLL TAXES                     | 611,439                           | 710,524        | 820,124        | 592,189     | 743,812     | 849,051                            | (105,239)                  | (28,927)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 14,034,362                        | 16,330,861     | 16,460,884     | 13,003,690  | 16,326,084  | 17,430,488                         | (1,104,404)                | (969,604)             |



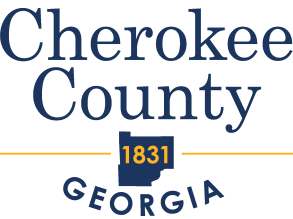
2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>OPERATING COSTS (52S AND 53S)</b>    |                                   |                |                |             |             |                                    |                            |                       |
| 521200 - PROFESSIONAL SERVICES          | 48,181                            | 47,940         | 52,000         | 37,880      | 50,507      | 90,500                             | (39,993)                   | (38,500)              |
| 521300 - TECHNICAL                      | 1,782                             | 0              | 1,000          | 500         | 667         | 0                                  | 667                        | 1,000                 |
| 522116 - DISPOSAL-ENVIRONMENTAL         | 0                                 | 115            | 1,000          | 0           | 0           | 500                                | (500)                      | 500                   |
| 522200 - REPAIRS AND MAINTENANCE        | 81,913                            | 127,836        | 133,000        | 167,932     | 223,909     | 162,000                            | 61,909                     | (29,000)              |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 56,561                            | 12,810         | 0              | 19,239      | 25,653      | 20,000                             | 5,653                      | (20,000)              |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 27,793                            | 28,555         | 29,270         | 29,269      | 39,025      | 30,000                             | 9,025                      | (730)                 |
| 522210 - AIR PACKS                      | 0                                 | 0              | 0              | 12          | 17          | 0                                  | 17                         | 0                     |
| 523110 - INSURANCE DEDUCTIBLES          | 18,683                            | 12,986         | 0              | 7,041       | 9,388       | 0                                  | 9,388                      | 0                     |
| 523201 - CELL PHONE                     | 31,771                            | 29,720         | 32,000         | 21,873      | 29,164      | 32,000                             | (2,836)                    | 0                     |
| 523250 - POSTAGE                        | 435                               | 1,041          | 1,000          | 531         | 708         | 1,000                              | (292)                      | 0                     |
| 523400 - PRINTING AND BINDING           | 955                               | 385            | 750            | 0           | 0           | 750                                | (750)                      | 0                     |
| 523500 - TRAVEL                         | 8,295                             | 18,473         | 21,700         | 10,348      | 13,797      | 25,875                             | (12,078)                   | (4,175)               |
| 523600 - DUES AND FEES                  | 5,836                             | 21,201         | 27,200         | 17,296      | 23,061      | 30,700                             | (7,639)                    | (3,500)               |
| 523700 - EDUCATION AND TRAINING         | 9,842                             | 27,866         | 26,600         | 2,858       | 3,811       | 18,375                             | (14,564)                   | 8,225                 |
| 523800 - LICENSES                       | 127,807                           | 148,616        | 133,000        | 88,664      | 118,218     | 147,000                            | (28,782)                   | (14,000)              |
| 523900 - OTHER PURCHASED SERVICES       | 294,917                           | 320,112        | 300,000        | 236,479     | 315,305     | 310,000                            | 5,305                      | (10,000)              |
| 523902 - CREDIT CARD FEES               | 7,107                             | 0              | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 31,334                            | 39,011         | 40,000         | 28,595      | 38,127      | 40,000                             | (1,873)                    | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                                 | 0              | 0              | 132,513     | 176,685     | 175,000                            | 1,685                      | (175,000)             |
| 531270 - GASOLINE                       | 280,149                           | 260,813        | 280,000        | 254,965     | 339,953     | 280,000                            | 59,953                     | 0                     |
| 531300 - FOOD                           | 618                               | 1,890          | 1,000          | 283         | 378         | 1,000                              | (622)                      | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 0                                 | 10,954         | 24,000         | 0           | 0           | 24,000                             | (24,000)                   | 0                     |
| 531600 - SMALL EQUIPMENT                | 2,293                             | 27,663         | 10,000         | 19,419      | 25,892      | 35,375                             | (9,483)                    | (25,375)              |
| 531620 - FURNITURE/FURNISHINGS          | 0                                 | 0              | 1,000          | 0           | 0           | 500                                | (500)                      | 500                   |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT  | 1,117                             | 1,054          | 3,500          | 715         | 953         | 3,500                              | (2,547)                    | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 42,829                            | 49,556         | 48,660         | 0           | 0           | 8,000                              | (8,000)                    | 40,660                |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 1,789       | 2,385       | 0                                  | 2,385                      | 0                     |
| 531700 - OTHER SUPPLIES                 | 6,801                             | 8,856          | 11,500         | 3,495       | 4,660       | 11,500                             | (6,840)                    | 0                     |
| 531710 - BUNKER GEAR                    | 35,157                            | 28,550         | 30,000         | 24,547      | 32,729      | 30,000                             | 2,729                      | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                     | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                     | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 531711 - EMS SUPPLIES               | 352,628                    | 367,045        | 410,000        | 359,904     | 479,872     | 420,000                            | 59,872                | (10,000)              |
| 531712 - UNIFORMS                   | 29,770                     | 20,703         | 38,000         | 40,082      | 53,443      | 38,000                             | 15,443                | 0                     |
| 531713 - PHARMACEUTICALS            | 95,261                     | 94,010         | 100,000        | 56,179      | 74,905      | 112,000                            | (37,095)              | (12,000)              |
| TOTAL OPERATING COSTS (52S AND 53S) | 1,599,835                  | 1,707,762      | 1,756,180      | 1,562,406   | 2,083,208   | 2,047,575                          | 35,633                | (291,395)             |
| CAPITAL (54S)                       |                            |                |                |             |             |                                    |                       |                       |
| 542100 - MACHINERY                  | 1,213                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542500 - OTHER EQUIPMENT            | 0                          | 0              | 259,911        | 9,561       | 12,748      | 98,000                             | (85,252)              | 161,911               |
| TOTAL CAPITAL (54S)                 | 1,213                      | 0              | 259,911        | 9,561       | 12,748      | 98,000                             | (85,252)              | 161,911               |
| NON-OPERATIONAL COSTS               |                            |                |                |             |             |                                    |                       |                       |
| 574000 - BAD DEBT EXPENSE           | 3,826,686                  | 4,838,296      | 4,900,000      | 3,820,851   | 4,900,000   | 5,182,000                          | (282,000)             | (282,000)             |
| TOTAL NON-OPERATIONAL COSTS         | 3,826,686                  | 4,838,296      | 4,900,000      | 3,820,851   | 4,900,000   | 5,182,000                          | (282,000)             | (282,000)             |
| UNCLASSIFIED                        |                            |                |                |             |             |                                    |                       |                       |
| 519999 - OPEB EXPENSE               | 96,421                     | 205,418        | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 561000 - DEPRECIATION EXPENSE       | 613,493                    | 611,188        | 600,000        | 0           | 0           | 600,000                            | (600,000)             | 0                     |
| TOTAL UNCLASSIFIED                  | 709,914                    | 816,606        | 600,000        | 0           | 0           | 600,000                            | (600,000)             | 0                     |
| TOTAL                               | 20,172,010                 | 23,693,526     | 23,976,975     | 18,396,508  | 23,322,040  | 25,358,063                         | (2,036,023)           | (1,381,088)           |



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 29,797                            | 26,828         | 32,059         | 25,565      | 32,059      | 32,727                             | (668)                      | (668)                 |
| 512701 - WORKERS COMP CLAIMS               | 23,488                            | 40,565         | 0              | 49,960      | 66,613      | 0                                  | 66,613                     | 0                     |
| 522110 - DISPOSAL                          | 0                                 | 88             | 0              | 571         | 761         | 0                                  | 761                        | 0                     |
| 522140 - LAWN CARE                         | 3,000                             | 3,225          | 4,628          | 2,925       | 3,900       | 4,628                              | (728)                      | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 247,072                           | 294,955        | 285,000        | 80,546      | 107,395     | 110,000                            | (2,605)                    | 175,000               |
| 522218 - PEST CONTROL                      | 0                                 | 25             | 0              | 200         | 267         | 300                                | (33)                       | (300)                 |
| 523100 - INSURANCE, OTHER BENEFITS         | 109,714                           | 126,723        | 142,882        | 150,332     | 150,332     | 149,519                            | 813                        | (6,637)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,177                             | 4,243          | 2,040          | 4,606       | 6,141       | 6,411                              | (270)                      | (4,371)               |
| 531210 - WATER/SEWER                       | 148                               | 1,269          | 300            | 5,281       | 7,041       | 7,300                              | (259)                      | (7,000)               |
| 531230 - ELECTRICITY                       | 1,856                             | 942            | 3,000          | 7,727       | 10,303      | 11,200                             | (897)                      | (8,200)               |
| 531520 - NATURAL GAS                       | 1,791                             | 1,428          | 3,800          | 1,795       | 2,393       | 3,800                              | (1,407)                    | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 419,043                           | 500,292        | 473,709        | 329,509     | 387,206     | 325,885                            | 61,321                     | 147,824               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 419,043                           | 500,292        | 473,709        | 329,509     | 387,206     | 325,885                            | 61,321                     | 147,824               |
| <b>TOTAL EXPENDITURES</b>                  | 20,591,053                        | 24,193,817     | 24,450,684     | 18,726,017  | 23,709,247  | 25,683,948                         | (1,974,701)                | (1,233,264)           |
| <b>TOTAL FUND REDUCTIONS</b>               | 20,591,053                        | 24,193,817     | 24,450,684     | 18,726,017  | 23,709,247  | 25,683,948                         | (1,974,701)                | (1,233,264)           |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 4,929,571      | + | 22,931,119                  | - | 23,709,247               | = | 4,151,443                       | 4,151,443            | + | 24,029,448             | - | 25,683,948          | = | 2,496,943                    |



NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
EMERGENCY MEDICAL SERVICES  
2027 HEADCOUNT**

|                           |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|---------------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                           |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| EMS ADMINISTRATION (3610) | ADM3 - ADMINISTRATIVE ASSISTANT III   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                           | BUCO - BUSINESS CORDINATOR EMS        | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                           | CCF - CLINICAL COORDINATOR            | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | DDEO - DIVISION DIRECTOR EMS OPERATIO | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | DVCF - DIVISION CHIEF                 | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                           | EASB - EMS ADMIN ASST BILLING         | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                           | EMOS - MEDICAL OPERATIONS SUPERVISOR  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | ETOF - EMS TRAINING OFFICER           | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                           | EXAS - EXECUTIVE ASSISTANT I          | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | HRAS - HR ASSISTANT                   | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | PAIN - PARAMEDIC INSTRUCTOR           | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | PPDD - PARAMEDIC PROGRAM DPTY DIRECTO | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | PPDF - PARAMEDIC PROGRAM DIRECTOR     | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                           | QAQI - QUALITY/QI                     | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                           | RCM - REPORTING COMPLIANCE MANAGER    | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  |
| Total                     |                                       | 11.00       | 0.00 | 0.00 | 11.00 | 12.00       | 0.00 | 0.00 | 12.00 | 12.00       | 0.00 | 0.00 | 12.00 | 13.00       | 0.00 | 0.00 | 13.00 |

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
EMERGENCY MEDICAL SERVICES  
2027 HEADCOUNT**

|                       |                                      | 2024 Budget |      |      |        | 2025 Budget |      |      |        | 2026 Budget |      |      |        | 2027 Budget |      |      |        |
|-----------------------|--------------------------------------|-------------|------|------|--------|-------------|------|------|--------|-------------|------|------|--------|-------------|------|------|--------|
|                       |                                      | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  | FT          | PT   | SPT  | Total  |
| EMS OPERATIONS (3630) | BATC - BATTALION CHIEF               | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                       | CAPF - CAPTAIN EMT                   | 2.00        | 0.00 | 0.00 | 2.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   | 0.00        | 0.00 | 0.00 | 0.00   |
|                       | CPAR - CAPTAIN FIRE PARAMEDIC        | 0.00        | 0.00 | 0.00 | 0.00   | 2.00        | 0.00 | 0.00 | 2.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                       | FAOP - FIRE APPARATUS OPERATOR EMT   | 26.00       | 0.00 | 0.00 | 26.00  | 38.00       | 0.00 | 0.00 | 38.00  | 40.00       | 0.00 | 0.00 | 40.00  | 38.00       | 0.00 | 0.00 | 38.00  |
|                       | FAPA - FIRE APPARATUS OPER PARAMEDIC | 19.00       | 0.00 | 0.00 | 19.00  | 16.00       | 0.00 | 0.00 | 16.00  | 17.00       | 0.00 | 0.00 | 17.00  | 13.00       | 0.00 | 0.00 | 13.00  |
|                       | FF - FIREFIGHTER /EMT                | 29.00       | 0.00 | 0.00 | 29.00  | 15.00       | 0.00 | 0.00 | 15.00  | 11.00       | 0.00 | 0.00 | 11.00  | 18.00       | 0.00 | 0.00 | 18.00  |
|                       | FFEL - FIREFIGHTER ENTRY LEVEL       | 11.00       | 0.00 | 0.00 | 11.00  | 17.00       | 0.00 | 0.00 | 17.00  | 11.00       | 0.00 | 0.00 | 11.00  | 6.00        | 0.00 | 0.00 | 6.00   |
|                       | FFPA - FIREFIGHTER PARAMEDIC         | 1.00        | 0.00 | 0.00 | 1.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   |
|                       | LPAR - LIEUTENANT PARAMEDIC          | 3.00        | 0.00 | 0.00 | 3.00   | 3.00        | 0.00 | 0.00 | 3.00   | 5.00        | 0.00 | 0.00 | 5.00   | 7.00        | 0.00 | 0.00 | 7.00   |
|                       | LTFE - LIEUTENANT EMT                | 2.00        | 0.00 | 0.00 | 2.00   | 2.00        | 0.00 | 0.00 | 2.00   | 1.00        | 0.00 | 0.00 | 1.00   | 1.00        | 0.00 | 0.00 | 1.00   |
|                       | MDCN - MEDCON                        | 6.00        | 0.00 | 0.00 | 6.00   | 6.00        | 0.00 | 0.00 | 6.00   | 6.00        | 0.00 | 0.00 | 6.00   | 6.00        | 0.00 | 0.00 | 6.00   |
|                       | PMO - PARAMENDIC ONLY EMPLOYEE       | 0.00        | 0.00 | 0.00 | 0.00   | 1.00        | 0.00 | 0.00 | 1.00   | 9.00        | 0.00 | 0.00 | 9.00   | 12.00       | 0.00 | 0.00 | 12.00  |
|                       | SGTF - SERGEANT EMT                  | 4.00        | 0.00 | 0.00 | 4.00   | 5.00        | 0.00 | 0.00 | 5.00   | 5.00        | 0.00 | 0.00 | 5.00   | 8.00        | 0.00 | 0.00 | 8.00   |
|                       | SPAR - SERGEANT PARAMEDIC            | 7.00        | 0.00 | 0.00 | 7.00   | 11.00       | 0.00 | 0.00 | 11.00  | 10.00       | 0.00 | 0.00 | 10.00  | 6.00        | 0.00 | 0.00 | 6.00   |
| Total                 |                                      | 110.00      | 0.00 | 0.00 | 110.00 | 118.00      | 0.00 | 0.00 | 118.00 | 119.00      | 0.00 | 0.00 | 119.00 | 119.00      | 0.00 | 0.00 | 119.00 |
| Total                 |                                      | 121.00      | 0.00 | 0.00 | 121.00 | 130.00      | 0.00 | 0.00 | 130.00 | 131.00      | 0.00 | 0.00 | 131.00 | 132.00      | 0.00 | 0.00 | 132.00 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3610 - EMS ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                  |                  |                  |                  |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual   | 2026<br>Budget   | 2026<br>YTD      | 2026<br>Run      | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b>EMERGENCY MEDICAL SERVICES (580)</b>    |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b>EMS ADMINISTRATION</b>                  |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b><u>EXPENDITURES</u></b>                 |                                   |                  |                  |                  |                  |                                    |                            |                       |
| <b>PERSONNEL (ALL 51S EXCEPT WC)</b>       |                                   |                  |                  |                  |                  |                                    |                            |                       |
| 511100 - REGULAR EMPLOYEES                 | 872,607                           | 1,146,771        | 1,212,344        | 980,020          | 1,230,944        | 1,185,426                          | 45,518                     | 26,918                |
| 511103 - WORKED HOLIDAY                    | 562                               | 1,022            | 1,030            | 628              | 788              | 1,015                              | (227)                      | 15                    |
| 511115 - PERFECT ATTENDANCE                | 7,575                             | 6,466            | 8,240            | 7,270            | 8,240            | 8,120                              | 120                        | 120                   |
| 511117 - SPECIAL EVENTS                    | 1,251                             | 1,059            | 2,060            | 798              | 1,002            | 2,030                              | (1,028)                    | 30                    |
| 511300 - OVERTIME                          | 11,260                            | 11,594           | 15,450           | 6,529            | 8,201            | 15,225                             | (7,024)                    | 225                   |
| <b>TOTAL COMPENSATION</b>                  | <b>893,256</b>                    | <b>1,166,913</b> | <b>1,239,124</b> | <b>995,244</b>   | <b>1,249,174</b> | <b>1,211,816</b>                   | <b>37,358</b>              | <b>27,308</b>         |
| 512101 - GROUP INSURANCE - HEALTH          | 161,510                           | 226,418          | 192,719          | 202,355          | 254,166          | 238,615                            | 15,551                     | (45,896)              |
| 512102 - GROUP INSURANCE - LIFE            | 880                               | 1,016            | 1,138            | 983              | 1,235            | 1,149                              | 86                         | (11)                  |
| 512103 - GROUP INSURANCE - DENTAL          | 3,718                             | 4,329            | 4,783            | 5,310            | 6,669            | 7,058                              | (389)                      | (2,275)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS     | 1,901                             | 2,270            | 2,501            | 1,642            | 2,062            | 1,874                              | 188                        | 627                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS    | 281                               | 336              | 365              | 302              | 380              | 365                                | 15                         | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM       | 91                                | 109              | 118              | 98               | 123              | 118                                | 5                          | 0                     |
| 512403 - DEFINED BENEFIT PLAN              | 147,998                           | 204,181          | 216,847          | 173,189          | 217,532          | 212,068                            | 5,464                      | 4,779                 |
| <b>TOTAL BENEFITS</b>                      | <b>316,378</b>                    | <b>438,659</b>   | <b>418,471</b>   | <b>383,879</b>   | <b>482,167</b>   | <b>461,247</b>                     | <b>20,920</b>              | <b>(42,776)</b>       |
| 512200 - SOCIAL SECURITY (FICA) CONT       | 52,315                            | 67,654           | 76,826           | 56,824           | 71,373           | 75,132                             | (3,759)                    | 1,694                 |
| 512300 - MEDICARE                          | 12,310                            | 16,138           | 17,967           | 13,650           | 17,145           | 17,572                             | (427)                      | 395                   |
| <b>TOTAL PAYROLL TAXES</b>                 | <b>64,624</b>                     | <b>83,792</b>    | <b>94,793</b>    | <b>70,473</b>    | <b>88,517</b>    | <b>92,704</b>                      | <b>(4,187)</b>             | <b>2,089</b>          |
| <b>TOTAL PERSONNEL (ALL 51S EXCEPT WC)</b> | <b>1,274,258</b>                  | <b>1,689,364</b> | <b>1,752,388</b> | <b>1,449,597</b> | <b>1,819,859</b> | <b>1,765,767</b>                   | <b>54,092</b>              | <b>(13,379)</b>       |
| <b>TOTAL</b>                               | <b>1,274,258</b>                  | <b>1,689,364</b> | <b>1,752,388</b> | <b>1,449,597</b> | <b>1,819,859</b> | <b>1,765,767</b>                   | <b>54,092</b>              | <b>(13,379)</b>       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3610 - EMS ADMINISTRATION  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 2,334                             | 2,111          | 2,959          | 2,005       | 2,959       | 2,998                              | (39)                       | (39)                  |
| 523100 - INSURANCE, OTHER BENEFITS         | 7,301                             | 8,444          | 8,948          | 9,589       | 9,589       | 10,367                             | (778)                      | (1,419)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 112                               | 112            | 180            | 93          | 124         | 180                                | (56)                       | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 9,748                             | 10,666         | 12,087         | 11,687      | 12,672      | 13,545                             | (873)                      | (1,458)               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 9,748                             | 10,666         | 12,087         | 11,687      | 12,672      | 13,545                             | (873)                      | (1,458)               |
| <b>TOTAL EXPENDITURES</b>                  | 1,284,005                         | 1,700,030      | 1,764,475      | 1,461,283   | 1,832,531   | 1,779,312                          | 53,219                     | (14,837)              |
| <b>TOTAL FUND REDUCTIONS</b>               | 1,284,005                         | 1,700,030      | 1,764,475      | 1,461,283   | 1,832,531   | 1,779,312                          | 53,219                     | (14,837)              |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3630 - EMS OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 6,698,898                  | 7,618,225      | 8,373,721      | 6,001,198   | 7,537,736   | 8,498,576                          | (960,840)             | (124,855)             |
| 511102 - SALARIES/ COURT SERVICE        | 0                          | 71             | 0              | 16          | 21          | 0                                  | 21                    | 0                     |
| 511103 - WORKED HOLIDAY                 | 276,906                    | 262,903        | 288,400        | 283,900     | 356,590     | 304,500                            | 52,090                | (16,100)              |
| 511115 - PERFECT ATTENDANCE             | 14,915                     | 16,471         | 18,540         | 20,277      | 20,277      | 22,330                             | (2,053)               | (3,790)               |
| 511116 - SHORT TERM DISABILITY PAY      | 0                          | 0              | 0              | 5,549       | 6,970       | 3,392                              | 3,578                 | (3,392)               |
| 511117 - SPECIAL EVENTS                 | 10,792                     | 15,363         | 18,540         | 11,568      | 14,530      | 18,818                             | (4,288)               | (278)                 |
| 511122 - HAZ PAY ARPA                   | 1,200,611                  | 1,217,488      | 1,220,000      | 1,003,172   | 1,260,023   | 1,300,000                          | (39,977)              | (80,000)              |
| 511300 - OVERTIME                       | 472,990                    | 564,788        | 540,750        | 607,563     | 763,123     | 726,740                            | 36,383                | (185,990)             |
| TOTAL COMPENSATION                      | 8,675,112                  | 9,695,307      | 10,459,951     | 7,933,243   | 9,959,269   | 10,874,356                         | (915,087)             | (414,405)             |
| 512101 - GROUP INSURANCE - HEALTH       | 1,682,999                  | 2,258,909      | 1,799,354      | 1,773,470   | 2,227,547   | 2,222,474                          | 5,073                 | (423,120)             |
| 512102 - GROUP INSURANCE - LIFE         | 6,784                      | 7,495          | 8,505          | 6,603       | 8,294       | 7,673                              | 621                   | 832                   |
| 512103 - GROUP INSURANCE - DENTAL       | 29,229                     | 32,725         | 33,831         | 38,155      | 47,924      | 53,918                             | (5,994)               | (20,087)              |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 14,510                     | 17,122         | 17,845         | 12,309      | 15,460      | 15,326                             | 134                   | 2,519                 |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 2,850                      | 3,234          | 3,342          | 2,592       | 3,255       | 3,341                              | (86)                  | 1                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 918                        | 1,048          | 1,083          | 839         | 1,054       | 1,083                              | (29)                  | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 1,800,887                  | 1,998,926      | 1,659,254      | 1,265,166   | 1,589,098   | 1,730,203                          | (141,105)             | (70,949)              |
| TOTAL BENEFITS                          | 3,538,177                  | 4,319,459      | 3,523,214      | 3,099,134   | 3,892,633   | 4,034,018                          | (141,385)             | (510,804)             |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 443,170                    | 507,939        | 587,850        | 422,828     | 531,089     | 612,987                            | (81,898)              | (25,137)              |
| 512300 - MEDICARE                       | 103,645                    | 118,792        | 137,481        | 98,887      | 124,206     | 143,360                            | (19,154)              | (5,879)               |
| TOTAL PAYROLL TAXES                     | 546,815                    | 626,731        | 725,331        | 521,716     | 655,295     | 756,347                            | (101,052)             | (31,016)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 12,760,105                 | 14,641,498     | 14,708,496     | 11,554,093  | 14,507,196  | 15,664,721                         | (1,157,525)           | (956,225)             |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 48,181                     | 47,940         | 52,000         | 37,880      | 50,507      | 90,500                             | (39,993)              | (38,500)              |
| 521300 - TECHNICAL                      | 1,782                      | 0              | 1,000          | 500         | 667         | 0                                  | 667                   | 1,000                 |
| 522116 - DISPOSAL-ENVIRONMENTAL         | 0                          | 115            | 1,000          | 0           | 0           | 500                                | (500)                 | 500                   |
| 522200 - REPAIRS AND MAINTENANCE        | 81,913                     | 127,836        | 133,000        | 167,932     | 223,909     | 162,000                            | 61,909                | (29,000)              |
| 522203 - VEHICLE REPAIRS- INSURANCE CLM | 56,561                     | 12,810         | 0              | 19,239      | 25,653      | 20,000                             | 5,653                 | (20,000)              |
| 522204 - EQUIPMENT SERVICE AGREEMENTS   | 27,793                     | 28,555         | 29,270         | 29,269      | 39,025      | 30,000                             | 9,025                 | (730)                 |
| 522210 - AIR PACKS                      | 0                          | 0              | 0              | 12          | 17          | 0                                  | 17                    | 0                     |



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3630 - EMS OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 523110 - INSURANCE DEDUCTIBLES          | 18,683                     | 12,986         | 0              | 7,041       | 9,388       | 0                                  | 9,388                 | 0                     |
| 523201 - CELL PHONE                     | 31,771                     | 29,720         | 32,000         | 21,873      | 29,164      | 32,000                             | (2,836)               | 0                     |
| 523250 - POSTAGE                        | 435                        | 1,041          | 1,000          | 531         | 708         | 1,000                              | (292)                 | 0                     |
| 523400 - PRINTING AND BINDING           | 955                        | 385            | 750            | 0           | 0           | 750                                | (750)                 | 0                     |
| 523500 - TRAVEL                         | 8,295                      | 18,473         | 21,700         | 10,348      | 13,797      | 25,875                             | (12,078)              | (4,175)               |
| 523600 - DUES AND FEES                  | 5,836                      | 21,201         | 27,200         | 17,296      | 23,061      | 30,700                             | (7,639)               | (3,500)               |
| 523700 - EDUCATION AND TRAINING         | 9,842                      | 27,866         | 26,600         | 2,858       | 3,811       | 18,375                             | (14,564)              | 8,225                 |
| 523800 - LICENSES                       | 127,807                    | 148,616        | 133,000        | 88,664      | 118,218     | 147,000                            | (28,782)              | (14,000)              |
| 523900 - OTHER PURCHASED SERVICES       | 294,917                    | 320,112        | 300,000        | 236,479     | 315,305     | 310,000                            | 5,305                 | (10,000)              |
| 523902 - CREDIT CARD FEES               | 7,107                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 31,334                     | 39,011         | 40,000         | 28,595      | 38,127      | 40,000                             | (1,873)               | 0                     |
| 531150 - AUTOMOTIVE SUPPLIES            | 0                          | 0              | 0              | 132,513     | 176,685     | 175,000                            | 1,685                 | (175,000)             |
| 531270 - GASOLINE                       | 280,149                    | 260,813        | 280,000        | 254,965     | 339,953     | 280,000                            | 59,953                | 0                     |
| 531300 - FOOD                           | 618                        | 1,890          | 1,000          | 283         | 378         | 1,000                              | (622)                 | 0                     |
| 531400 - BOOKS AND PERIODICALS          | 0                          | 10,954         | 24,000         | 0           | 0           | 24,000                             | (24,000)              | 0                     |
| 531600 - SMALL EQUIPMENT                | 2,293                      | 27,663         | 10,000         | 19,419      | 25,892      | 35,375                             | (9,483)               | (25,375)              |
| 531620 - FURNITURE/FURNISHINGS          | 0                          | 0              | 1,000          | 0           | 0           | 500                                | (500)                 | 500                   |
| 531650 - OTHER MISCELLANEOUS EQUIPMENT  | 1,117                      | 1,054          | 3,500          | 715         | 953         | 3,500                              | (2,547)               | 0                     |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 42,829                     | 49,556         | 48,660         | 0           | 0           | 8,000                              | (8,000)               | 40,660                |
| 531670 - SOFTWARE                       | 0                          | 0              | 0              | 1,789       | 2,385       | 0                                  | 2,385                 | 0                     |
| 531700 - OTHER SUPPLIES                 | 6,801                      | 8,856          | 11,500         | 3,495       | 4,660       | 11,500                             | (6,840)               | 0                     |
| 531710 - BUNKER GEAR                    | 35,157                     | 28,550         | 30,000         | 24,547      | 32,729      | 30,000                             | 2,729                 | 0                     |
| 531711 - EMS SUPPLIES                   | 352,628                    | 367,045        | 410,000        | 359,904     | 479,872     | 420,000                            | 59,872                | (10,000)              |
| 531712 - UNIFORMS                       | 29,770                     | 20,703         | 38,000         | 40,082      | 53,443      | 38,000                             | 15,443                | 0                     |
| 531713 - PHARMACEUTICALS                | 95,261                     | 94,010         | 100,000        | 56,179      | 74,905      | 112,000                            | (37,095)              | (12,000)              |
| TOTAL OPERATING COSTS (52S AND 53S)     | 1,599,835                  | 1,707,762      | 1,756,180      | 1,562,406   | 2,083,208   | 2,047,575                          | 35,633                | (291,395)             |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |
| 542100 - MACHINERY                      | 1,213                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 542500 - OTHER EQUIPMENT                | 0                          | 0              | 259,911        | 9,561       | 12,748      | 98,000                             | (85,252)              | 161,911               |
| TOTAL CAPITAL (54S)                     | 1,213                      | 0              | 259,911        | 9,561       | 12,748      | 98,000                             | (85,252)              | 161,911               |



2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3630 - EMS OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                               | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                               | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| NON-OPERATIONAL COSTS         |                                   |                |                |             |             |                                    |                            |                       |
| 574000 - BAD DEBT EXPENSE     | 3,826,686                         | 4,838,296      | 4,900,000      | 3,820,851   | 4,900,000   | 5,182,000                          | (282,000)                  | (282,000)             |
| TOTAL NON-OPERATIONAL COSTS   | 3,826,686                         | 4,838,296      | 4,900,000      | 3,820,851   | 4,900,000   | 5,182,000                          | (282,000)                  | (282,000)             |
| UNCLASSIFIED                  |                                   |                |                |             |             |                                    |                            |                       |
| 519999 - OPEB EXPENSE         | 96,421                            | 205,418        | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| 561000 - DEPRECIATION EXPENSE | 613,493                           | 611,188        | 600,000        | 0           | 0           | 600,000                            | (600,000)                  | 0                     |
| TOTAL UNCLASSIFIED            | 709,914                           | 816,606        | 600,000        | 0           | 0           | 600,000                            | (600,000)                  | 0                     |
| TOTAL                         | 18,897,753                        | 22,004,162     | 22,224,587     | 16,946,912  | 21,503,152  | 23,592,296                         | (2,089,144)                | (1,367,709)           |





2027 DEPARTMENT BUDGET/FORECAST REPORT - EMERGENCY MEDICAL SERVICES (580) / ORG - 3630 - EMS OPERATIONS  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

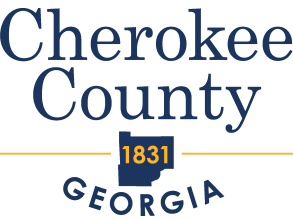
|                                            | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|--------------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                            | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                                   |                |                |             |             |                                    |                            |                       |
| <b>ALLOCATED COSTS</b>                     |                                   |                |                |             |             |                                    |                            |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 27,463                            | 24,718         | 29,100         | 23,560      | 29,100      | 29,729                             | (629)                      | (629)                 |
| 512701 - WORKERS COMP CLAIMS               | 23,488                            | 40,565         | 0              | 49,960      | 66,613      | 0                                  | 66,613                     | 0                     |
| 522110 - DISPOSAL                          | 0                                 | 88             | 0              | 571         | 761         | 0                                  | 761                        | 0                     |
| 522140 - LAWN CARE                         | 3,000                             | 3,225          | 4,628          | 2,925       | 3,900       | 4,628                              | (728)                      | 0                     |
| 522202 - VEHICLE MAINTENANCE               | 247,072                           | 294,955        | 285,000        | 80,546      | 107,395     | 110,000                            | (2,605)                    | 175,000               |
| 522218 - PEST CONTROL                      | 0                                 | 25             | 0              | 200         | 267         | 300                                | (33)                       | (300)                 |
| 523100 - INSURANCE, OTHER BENEFITS         | 102,413                           | 118,280        | 133,934        | 140,743     | 140,743     | 139,152                            | 1,591                      | (5,218)               |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,065                             | 4,131          | 1,860          | 4,513       | 6,017       | 6,231                              | (214)                      | (4,371)               |
| 531210 - WATER/SEWER                       | 148                               | 1,269          | 300            | 5,281       | 7,041       | 7,300                              | (259)                      | (7,000)               |
| 531230 - ELECTRICITY                       | 1,856                             | 942            | 3,000          | 7,727       | 10,303      | 11,200                             | (897)                      | (8,200)               |
| 531520 - NATURAL GAS                       | 1,791                             | 1,428          | 3,800          | 1,795       | 2,393       | 3,800                              | (1,407)                    | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 409,296                           | 489,625        | 461,622        | 317,822     | 374,534     | 312,340                            | 62,194                     | 149,282               |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 409,296                           | 489,625        | 461,622        | 317,822     | 374,534     | 312,340                            | 62,194                     | 149,282               |
| <b>TOTAL EXPENDITURES</b>                  | 19,307,048                        | 22,493,787     | 22,686,209     | 17,264,733  | 21,877,686  | 23,904,636                         | (2,026,950)                | (1,218,427)           |
| <b>TOTAL FUND REDUCTIONS</b>               | 19,307,048                        | 22,493,787     | 22,686,209     | 17,264,733  | 21,877,686  | 23,904,636                         | (2,026,950)                | (1,218,427)           |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

# Cherokee County



Insurance & Benefits  
Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - INSURANCE AND BENEFITS FUND (605)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| INSURANCE AND BENEFITS FUND (605)       |                            |                |                |             |             |                                    |                       |                       |
| ALL FUNDING SOURCES                     |                            |                |                |             |             |                                    |                       |                       |
| CHARGES FOR SVCS                        |                            |                |                |             |             |                                    |                       |                       |
| 341751 - INTERNAL SVC CHRG- MEDICAL-ANT | 25,619,586                 | 31,622,515     | 31,455,091     | 25,515,224  | 31,927,226  | 39,066,426                         | (7,139,200)           | (7,611,335)           |
| 341752 - INTERNAL SVC CHRG - LIFE INS   | 444,260                    | 475,881        | 463,000        | 410,714     | 505,098     | 500,000                            | 5,098                 | (37,000)              |
| 341753 - INTERNAL SVC CHRG - DENTAL     | 1,093,488                  | 1,135,660      | 1,168,510      | 1,101,254   | 1,339,453   | 1,555,565                          | (216,112)             | (387,055)             |
| 341754 - INTERNAL SVC CHRG- LT DISABILI | 237,704                    | 257,314        | 280,000        | 181,743     | 238,823     | 250,000                            | (11,177)              | 30,000                |
| 341755 - INTERNAL SVC CHRG- ST DISABILI | 45,436                     | 47,585         | 50,000         | 38,497      | 48,691      | 50,000                             | (1,309)               | 0                     |
| 341760 - INTERNAL SERVICE CHRG- EAP     | 14,590                     | 15,417         | 16,000         | 12,481      | 15,741      | 20,000                             | (4,259)               | (4,000)               |
| 341761 - INTERNAL SVC CHRG- MEDICAL-NHN | 4,661,061                  | 4,848,060      | 0              | 4,332,558   | 4,332,558   | 0                                  | 4,332,558             | 0                     |
| TOTAL CHARGES FOR SVCS                  | 32,116,126                 | 38,402,432     | 33,432,601     | 31,592,472  | 38,407,590  | 41,441,991                         | (3,034,401)           | (8,009,390)           |
| MISC REVENUE                            |                            |                |                |             |             |                                    |                       |                       |
| 383010 - MISCELLANEOUS REIMBURSEMENTS   | 3,415,975                  | 2,830,570      | 2,400,000      | 1,091,886   | 2,911,456   | 1,400,000                          | 1,511,456             | 1,000,000             |
| 383011 - MISCELLANEOUS - COBRA PAYMENTS | 229,744                    | 368,842        | 250,000        | 352,407     | 394,077     | 350,000                            | 44,077                | (100,000)             |
| TOTAL MISC REVENUE                      | 3,645,719                  | 3,199,412      | 2,650,000      | 1,444,293   | 3,305,533   | 1,750,000                          | 1,555,533             | 900,000               |
| TOTAL ALL FUNDING SOURCES               | 35,761,845                 | 41,601,845     | 36,082,601     | 33,036,765  | 41,713,123  | 43,191,991                         | (1,478,868)           | (7,109,390)           |
| EXPENDITURES                            |                            |                |                |             |             |                                    |                       |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - INSURANCE AND BENEFITS FUND (605)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 434,651                    | 315,447        | 177,022        | 146,822     | 184,414     | 158,300                            | 26,114                | 18,722                |
| 511115 - PERFECT ATTENDANCE             | 1,084                      | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL COMPENSATION                      | 435,734                    | 315,447        | 177,022        | 146,822     | 184,414     | 158,300                            | 26,114                | 18,722                |
| 512101 - GROUP INSURANCE - HEALTH       | 31,118,180                 | 35,157,953     | 30,461,058     | 28,321,370  | 35,572,736  | 37,717,947                         | (2,145,211)           | (7,256,889)           |
| 512102 - GROUP INSURANCE - LIFE         | 437,249                    | 473,874        | 463,000        | 424,525     | 533,220     | 500,000                            | 33,220                | (37,000)              |
| 512103 - GROUP INSURANCE - DENTAL       | 1,092,105                  | 1,258,147      | 1,135,000      | 1,045,839   | 1,313,614   | 1,600,000                          | (286,386)             | (465,000)             |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 219,794                    | 233,832        | 280,000        | 183,823     | 230,889     | 250,000                            | (19,111)              | 30,000                |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 46,128                     | 48,348         | 50,000         | 40,750      | 51,183      | 50,000                             | 1,183                 | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 14,664                     | 15,434         | 16,000         | 13,006      | 16,336      | 20,000                             | (3,664)               | (4,000)               |
| 512403 - DEFINED BENEFIT PLAN           | 27,284                     | 29,985         | 30,978         | 23,314      | 29,283      | 27,702                             | 1,581                 | 3,276                 |
| TOTAL BENEFITS                          | 32,955,404                 | 37,217,572     | 32,436,036     | 30,052,627  | 37,747,262  | 40,165,649                         | (2,418,387)           | (7,729,613)           |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 26,638                     | 19,150         | 10,976         | 8,650       | 10,865      | 9,815                              | 1,050                 | 1,161                 |
| 512300 - MEDICARE                       | 6,230                      | 4,479          | 2,567          | 2,023       | 2,541       | 2,295                              | 246                   | 272                   |
| TOTAL PAYROLL TAXES                     | 32,868                     | 23,629         | 13,543         | 10,673      | 13,406      | 12,110                             | 1,296                 | 1,433                 |
| 512910 - AFFORDABLE CARE ACT CHARGES    | 8,344                      | 9,273          | 8,000          | 20,899      | 26,250      | 30,000                             | (3,750)               | (22,000)              |
| TOTAL OTHER PERSONEL RELATED COSTS      | 8,344                      | 9,273          | 8,000          | 20,899      | 26,250      | 30,000                             | (3,750)               | (22,000)              |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 33,432,351                 | 37,565,920     | 32,634,601     | 30,231,022  | 37,971,332  | 40,366,059                         | (2,394,727)           | (7,731,458)           |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 2,399,199                  | 2,992,689      | 3,200,000      | 2,331,020   | 3,108,027   | 2,565,932                          | 542,095               | 634,068               |
| 521201 - PROF SVCS/BROKERS & REPORTERS  | 212,373                    | 226,166        | 240,000        | 181,212     | 241,616     | 250,000                            | (8,384)               | (10,000)              |
| 523900 - OTHER PURCHASED SERVICES       | (6,796)                    | 6,336          | 8,000          | 31,382      | 41,843      | 10,000                             | 31,843                | (2,000)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 2,604,776                  | 3,225,191      | 3,448,000      | 2,543,615   | 3,391,487   | 2,825,932                          | 565,555               | 622,068               |
| CAPITAL (54S)                           |                            |                |                |             |             |                                    |                       |                       |



2027 DEPARTMENT BUDGET/FORECAST REPORT - INSURANCE AND BENEFITS FUND (605)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                          | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                          | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| 542500 - OTHER EQUIPMENT | 0                          | 10,734         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL CAPITAL (54S)      | 0                          | 10,734         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| TOTAL                    | 36,037,126                 | 40,801,845     | 36,082,601     | 32,774,637  | 41,362,819  | 43,191,991                         | (1,829,172)           | (7,109,390)           |
| TOTAL EXPENDITURES       | 36,037,126                 | 40,801,845     | 36,082,601     | 32,774,637  | 41,362,819  | 43,191,991                         | (1,829,172)           | (7,109,390)           |
| TOTAL FUND REDUCTIONS    | 36,037,126                 | 40,801,845     | 36,082,601     | 32,774,637  | 41,362,819  | 43,191,991                         | (1,829,172)           | (7,109,390)           |

Fund Balance

|                |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| (3,033,579)    | + | 41,713,123                  | - | 41,362,819               | = | (2,683,275)                     | (2,683,275)          | + | 43,191,991             | - | 43,191,991          | = | (2,683,275)                  |

**NOTES**  
- 2026 RUN =  
Revenues = Finance Forecast  
  
Expenses  
- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)  
- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater  
- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
 INSURANCE AND BENEFITS FUND  
 2027 HEADCOUNT**

|                                      |                                      | 2024 Budget |             |             |             | 2025 Budget |             |             |             | 2026 Budget |             |             |             | 2027 Budget |             |             |             |
|--------------------------------------|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                      |                                      | FT          | PT          | SPT         | Total       | FT          | PT          | SPT         | Total       | FT          | PT          | SPT         | Total       | FT          | PT          | SPT         | Total       |
| HUMAN RESOURCES<br>DEPARTMENT (1540) | HRMG - HR MANAGER                    | 0.50        | 0.00        | 0.00        | 0.50        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
|                                      | HRSP - HR SPECIALIST                 | 0.50        | 0.00        | 0.00        | 0.50        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
|                                      | <b>Total</b>                         | <b>1.00</b> | <b>0.00</b> | <b>0.00</b> | <b>1.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| INSURANCE/BENEFITS (1594)            | BENA - BENEFITS<br>ADMINISTRATOR     | 1.00        | 0.00        | 0.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
|                                      | HRMG - HR MANAGER                    | 0.00        | 0.00        | 0.00        | 0.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        |
|                                      | HRSP - HR SPECIALIST                 | 0.00        | 0.00        | 0.00        | 0.00        | 1.00        | 0.00        | 0.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
|                                      | SHRS - SENIOR HR SPECIALIST          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        |
|                                      | SPMG - STRATEGY &<br>PERFORMANCE MGR | 0.20        | 0.00        | 0.00        | 0.20        | 0.20        | 0.00        | 0.00        | 0.20        | 0.20        | 0.00        | 0.00        | 0.20        | 0.00        | 0.00        | 0.00        | 0.00        |
|                                      | <b>Total</b>                         | <b>1.20</b> | <b>0.00</b> | <b>0.00</b> | <b>1.20</b> | <b>2.20</b> | <b>0.00</b> | <b>0.00</b> | <b>2.20</b> | <b>2.20</b> | <b>0.00</b> | <b>0.00</b> | <b>2.20</b> | <b>2.00</b> | <b>0.00</b> | <b>0.00</b> | <b>2.00</b> |
| <b>Total</b>                         |                                      | <b>2.20</b> | <b>0.00</b> | <b>0.00</b> | <b>2.20</b> | <b>2.20</b> | <b>0.00</b> | <b>0.00</b> | <b>2.20</b> | <b>2.20</b> | <b>0.00</b> | <b>0.00</b> | <b>2.20</b> | <b>2.00</b> | <b>0.00</b> | <b>0.00</b> | <b>2.00</b> |

# Cherokee County



Fleet Maintenance  
Fund



2027 DEPARTMENT BUDGET/FORECAST REPORT - FLEET MAINTENANCE FUND (610)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                       | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|---------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                       | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b>FLEET MAINTENANCE FUND (610)</b>   |                            |                |                |             |             |                                    |                       |                       |
| <b><u>ALL FUNDING SOURCES</u></b>     |                            |                |                |             |             |                                    |                       |                       |
| <b>CHARGES FOR SVCS</b>               |                            |                |                |             |             |                                    |                       |                       |
| 341758 - INTERNAL SVC CHRГ - FLEET    | 3,097,583                  | 3,164,293      | 3,602,040      | 2,803,009   | 3,403,349   | 3,818,094                          | (414,745)             | (216,054)             |
| <b>TOTAL CHARGES FOR SVCS</b>         | 3,097,583                  | 3,164,293      | 3,602,040      | 2,803,009   | 3,403,349   | 3,818,094                          | (414,745)             | (216,054)             |
| <b>MISC REVENUE</b>                   |                            |                |                |             |             |                                    |                       |                       |
| 380000 - MISCELLANEOUS REVENUE        | 0                          | 0              | 10,000         | 0           | 10,000      | 0                                  | 10,000                | 10,000                |
| 382500 - CAPITAL CONTRIBUTIONS        | 0                          | 89,517         | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 383012 - MISC-EXCESS NAPA MGMT FEE    | 0                          | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| <b>TOTAL MISC REVENUE</b>             | 0                          | 89,517         | 10,000         | 0           | 10,000      | 0                                  | 10,000                | 10,000                |
| <b>BOND/DEBT PROCEEDS</b>             |                            |                |                |             |             |                                    |                       |                       |
| 393500 - PROCEEDS FROM CAPITAL LEASES | 0                          | 0              | 0              | 278,486     | 278,486     | 0                                  | 278,486               | 0                     |
| <b>TOTAL BOND/DEBT PROCEEDS</b>       | 0                          | 0              | 0              | 278,486     | 278,486     | 0                                  | 278,486               | 0                     |
| <b>TOTAL ALL FUNDING SOURCES</b>      | 3,097,583                  | 3,253,810      | 3,612,040      | 3,081,495   | 3,691,835   | 3,818,094                          | (126,259)             | (206,054)             |
| <b><u>EXPENDITURES</u></b>            |                            |                |                |             |             |                                    |                       |                       |





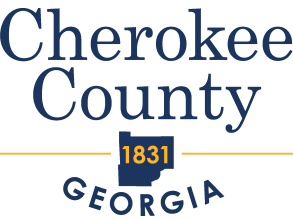
2027 DEPARTMENT BUDGET/FORECAST REPORT - FLEET MAINTENANCE FUND (610)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|-----------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                         | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| PERSONNEL (ALL 51S EXCEPT WC)           |                            |                |                |             |             |                                    |                       |                       |
| 511100 - REGULAR EMPLOYEES              | 764,745                    | 808,059        | 923,763        | 664,603     | 834,767     | 942,094                            | (107,327)             | (18,331)              |
| 511101 - SALARIES/ SALARY SUPPLEMENTS   | 36,085                     | 37,325         | 0              | 35,565      | 44,671      | 0                                  | 44,671                | 0                     |
| 511115 - PERFECT ATTENDANCE             | 1,490                      | 2,625          | 0              | 3,529       | 3,529       | 0                                  | 3,529                 | 0                     |
| 511116 - SHORT TERM DISABILITY PAY      | 7,156                      | 5,096          | 0              | 14,876      | 18,684      | 0                                  | 18,684                | 0                     |
| 511300 - OVERTIME                       | 16,304                     | 7,277          | 20,600         | 2,700       | 3,391       | 20,300                             | (16,909)              | 300                   |
| TOTAL COMPENSATION                      | 825,779                    | 860,381        | 944,363        | 721,272     | 905,042     | 962,394                            | (57,352)              | (18,031)              |
| 512101 - GROUP INSURANCE - HEALTH       | 209,857                    | 238,291        | 212,864        | 214,251     | 269,108     | 264,903                            | 4,205                 | (52,039)              |
| 512102 - GROUP INSURANCE - LIFE         | 752                        | 759            | 856            | 704         | 885         | 793                                | 92                    | 63                    |
| 512103 - GROUP INSURANCE - DENTAL       | 3,588                      | 4,011          | 4,091          | 5,165       | 6,487       | 7,274                              | (787)                 | (3,183)               |
| 512104 - GROUP INSURANCE-LONG TERM DIS  | 1,629                      | 1,800          | 1,797          | 1,272       | 1,598       | 1,540                              | 58                    | 257                   |
| 512105 - GROUP INSURANCE-SHORT TERM DIS | 343                        | 350            | 365            | 285         | 358         | 365                                | (7)                   | 0                     |
| 512106 - EMPLOYEE ASSISTANCE PROGRAM    | 105                        | 113            | 118            | 92          | 116         | 118                                | (2)                   | 0                     |
| 512403 - DEFINED BENEFIT PLAN           | 149,178                    | 152,407        | 165,263        | 126,223     | 158,541     | 168,419                            | (9,878)               | (3,156)               |
| TOTAL BENEFITS                          | 365,451                    | 397,730        | 385,354        | 347,993     | 437,093     | 443,412                            | (6,319)               | (58,058)              |
| 512200 - SOCIAL SECURITY (FICA) CONT    | 46,930                     | 50,151         | 58,550         | 41,751      | 52,441      | 59,669                             | (7,228)               | (1,119)               |
| 512300 - MEDICARE                       | 10,976                     | 11,729         | 13,693         | 9,764       | 12,264      | 13,954                             | (1,690)               | (261)                 |
| TOTAL PAYROLL TAXES                     | 57,905                     | 61,880         | 72,243         | 51,515      | 64,705      | 73,623                             | (8,918)               | (1,380)               |
| TOTAL PERSONNEL (ALL 51S EXCEPT WC)     | 1,249,136                  | 1,319,991      | 1,401,960      | 1,120,780   | 1,406,840   | 1,479,429                          | (72,589)              | (77,469)              |
| OPERATING COSTS (52S AND 53S)           |                            |                |                |             |             |                                    |                       |                       |
| 521200 - PROFESSIONAL SERVICES          | 270                        | 176            | 350            | 72          | 96          | 0                                  | 96                    | 350                   |
| 521300 - TECHNICAL                      | 6,869                      | 8,354          | 0              | 12,194      | 16,258      | 0                                  | 16,258                | 0                     |
| 522116 - DISPOSAL-ENVIRONMENTAL         | 8,975                      | 10,079         | 12,000         | 9,317       | 12,422      | 15,000                             | (2,578)               | (3,000)               |
| 522200 - REPAIRS AND MAINTENANCE        | 14,846                     | 13,789         | 14,000         | 11,558      | 15,411      | 14,000                             | 1,411                 | 0                     |
| 522320 - RENTAL OF EQUIPMENT AND VEHICL | 5,666                      | 6,708          | 4,000          | 1,960       | 2,613       | 4,000                              | (1,387)               | 0                     |
| 523201 - CELL PHONE                     | 2,712                      | 3,291          | 3,200          | 1,667       | 2,223       | 3,200                              | (977)                 | 0                     |
| 523250 - POSTAGE                        | 19                         | 0              | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 523500 - TRAVEL                         | 9,838                      | 15,590         | 25,872         | 6,131       | 8,175       | 21,872                             | (13,697)              | 4,000                 |
| 523600 - DUES AND FEES                  | 25,267                     | 26,198         | 22,000         | 5,149       | 6,866       | 959                                | 5,907                 | 21,041                |
| 523700 - EDUCATION AND TRAINING         | 6,788                      | 7,442          | 22,945         | 6,005       | 8,006       | 17,945                             | (9,939)               | 5,000                 |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FLEET MAINTENANCE FUND (610)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                         | <u>YEAR OVER YEAR INFORMATION</u> |                |                |             |             |                                    | <u>YOY VARIANCE (100%)</u> |                       |
|-----------------------------------------|-----------------------------------|----------------|----------------|-------------|-------------|------------------------------------|----------------------------|-----------------------|
|                                         | 2024<br>Actual                    | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B      | 2026 B<br>V<br>2027 B |
| 531100 - GENERAL SUPPLIES AND MATERIALS | 31,017                            | 36,544         | 25,000         | 23,951      | 31,935      | 30,000                             | 1,935                      | (5,000)               |
| 531150 - AUTOMOTIVE SUPPLIES            | 1,625,122                         | 1,523,773      | 1,800,000      | 1,296,936   | 1,729,248   | 1,900,000                          | (170,752)                  | (100,000)             |
| 531270 - GASOLINE                       | 11,044                            | 7,602          | 15,000         | 7,761       | 10,347      | 15,000                             | (4,653)                    | 0                     |
| 531600 - SMALL EQUIPMENT                | 23,110                            | 39,436         | 30,000         | (178)       | (238)       | 31,000                             | (31,238)                   | (1,000)               |
| 531660 - NON ASSET COMPUTER EQUIPMENT   | 3,068                             | 1,235          | 25,419         | 21,983      | 29,311      | 953                                | 28,358                     | 24,466                |
| 531670 - SOFTWARE                       | 0                                 | 0              | 0              | 2,823       | 3,764       | 27,441                             | (23,677)                   | (27,441)              |
| 531700 - OTHER SUPPLIES                 | 14,077                            | 15,432         | 14,827         | 12,669      | 16,892      | 16,000                             | 892                        | (1,173)               |
| TOTAL OPERATING COSTS (52S AND 53S)     | 1,788,687                         | 1,715,649      | 2,014,613      | 1,419,997   | 1,893,330   | 2,097,370                          | (204,040)                  | (82,757)              |
| CAPITAL (54S)                           |                                   |                |                |             |             |                                    |                            |                       |
| 542500 - OTHER EQUIPMENT                | 0                                 | 0              | 10,000         | 6,816       | 9,088       | 80,099                             | (71,011)                   | (70,099)              |
| 542501 - OTHER CAPITAL ITEMS            | 0                                 | 0              | 92,841         | 278,486     | 371,314     | 0                                  | 371,314                    | 92,841                |
| TOTAL CAPITAL (54S)                     | 0                                 | 0              | 102,841        | 285,302     | 380,402     | 80,099                             | 300,303                    | 22,742                |
| DEBT SERVICE                            |                                   |                |                |             |             |                                    |                            |                       |
| 581200 - CAPITAL LEASE PRINCIPAL        | 0                                 | 0              | 0              | 92,841      | 92,841      | 65,379                             | 27,462                     | (65,379)              |
| 582200 - CAPITAL LEASE INTEREST         | 0                                 | 0              | 0              | 0           | 0           | 6,220                              | (6,220)                    | (6,220)               |
| TOTAL DEBT SERVICE                      | 0                                 | 0              | 0              | 92,841      | 92,841      | 71,599                             | 21,242                     | (71,599)              |
| UNCLASSIFIED                            |                                   |                |                |             |             |                                    |                            |                       |
| 561000 - DEPRECIATION EXPENSE           | 43,309                            | 47,304         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL UNCLASSIFIED                      | 43,309                            | 47,304         | 0              | 0           | 0           | 0                                  | 0                          | 0                     |
| TOTAL                                   | 3,081,131                         | 3,082,944      | 3,519,414      | 2,918,920   | 3,773,413   | 3,728,497                          | 44,916                     | (209,083)             |



2027 DEPARTMENT BUDGET/FORECAST REPORT - FLEET MAINTENANCE FUND (610)  
AS OF 7/31/2026 (20.7 Pay Periods - 79.62% of Year Lapsed)

|                                            | YEAR OVER YEAR INFORMATION |                |                |             |             |                                    | YOY VARIANCE (100%)   |                       |
|--------------------------------------------|----------------------------|----------------|----------------|-------------|-------------|------------------------------------|-----------------------|-----------------------|
|                                            | 2024<br>Actual             | 2025<br>Actual | 2026<br>Budget | 2026<br>YTD | 2026<br>Run | 2027<br>Commission<br>Budget Level | 2026 R<br>V<br>2027 B | 2026 B<br>V<br>2027 B |
| <b><u>NON DEPARTMENT MANAGED COSTS</u></b> |                            |                |                |             |             |                                    |                       |                       |
| <b>ALLOCATED COSTS</b>                     |                            |                |                |             |             |                                    |                       |                       |
| 512700 - WORKER'S COMP ADMIN FEES          | 3,174                      | 2,864          | 3,206          | 2,724       | 3,206       | 3,248                              | (42)                  | (42)                  |
| 512701 - WORKERS COMP CLAIMS               | 0                          | 2,417          | 0              | 0           | 0           | 0                                  | 0                     | 0                     |
| 522110 - DISPOSAL                          | 781                        | 792            | 800            | 660         | 880         | 800                                | 80                    | 0                     |
| 522130 - CUSTODIAL SERVICES                | 13,724                     | 4,413          | 10,596         | 8,830       | 11,773      | 11,569                             | 204                   | (973)                 |
| 522202 - VEHICLE MAINTENANCE               | 15,484                     | 22,091         | 15,000         | 1,992       | 2,656       | 15,000                             | (12,344)              | 0                     |
| 522218 - PEST CONTROL                      | 450                        | 750            | 600            | 400         | 533         | 600                                | (67)                  | 0                     |
| 523100 - INSURANCE, OTHER BENEFITS         | 14,802                     | 17,119         | 26,479         | 19,441      | 26,479      | 22,359                             | 4,120                 | 4,120                 |
| 523200 - COMMUNICATIONS - ALLOCATED        | 2,081                      | 2,159          | 1,920          | 1,522       | 2,029       | 1,996                              | 33                    | (76)                  |
| 531210 - WATER/SEWER                       | 2,432                      | 2,619          | 3,000          | 2,268       | 3,024       | 3,000                              | 24                    | 0                     |
| 531230 - ELECTRICITY                       | 17,341                     | 15,104         | 16,525         | 11,579      | 15,439      | 16,525                             | (1,086)               | 0                     |
| 531520 - NATURAL GAS                       | 11,751                     | 12,833         | 14,500         | 10,401      | 13,868      | 14,500                             | (632)                 | 0                     |
| <b>TOTAL ALLOCATED COSTS</b>               | 82,019                     | 83,161         | 92,626         | 59,817      | 79,889      | 89,597                             | (9,708)               | 3,029                 |
| <b>TOTAL NON DEPARTMENT MANAGED COSTS</b>  | 82,019                     | 83,161         | 92,626         | 59,817      | 79,889      | 89,597                             | (9,708)               | 3,029                 |
| <b>TOTAL EXPENDITURES</b>                  | 3,163,151                  | 3,166,105      | 3,612,040      | 2,978,738   | 3,853,301   | 3,818,094                          | 35,207                | (206,054)             |
| <b>TOTAL FUND REDUCTIONS</b>               | 3,163,151                  | 3,166,105      | 3,612,040      | 2,978,738   | 3,853,301   | 3,818,094                          | 35,207                | (206,054)             |

| Fund Balance   |   |                             |   |                          |   |                                 |                      |   |                        |   |                     |   |                              |
|----------------|---|-----------------------------|---|--------------------------|---|---------------------------------|----------------------|---|------------------------|---|---------------------|---|------------------------------|
| BOY<br>Balance | + | 2026 FY Run<br>Rate Sources | - | 2026 FY Run<br>Rate Uses | = | Expected EOY<br>2026<br>Balance | Expected<br>SOY 2027 | + | 2027 Budget<br>Sources | - | 2027 Budget<br>Uses | = | Expected EOY<br>2027 Balance |
| 681,832        | + | 3,691,835                   | - | 3,853,301                | = | 520,366                         | 520,366              | + | 3,818,094              | - | 3,818,094           | = | 520,366                      |

NOTES

- 2026 RUN =

Revenues = Finance Forecast

Expenses

- Personnel = YTD Costs/Number of Payroll Periods completed \* 26 (total payroll periods in a year)

- Debt Service, Transfers from/To, Payments to Others, Worker's Comp Admin Fees, Insurance & Other Benefits = Budget unless YTD actual is greater

- All other expenses = (YTD Costs / # months completed -1) \* 12 months

**CHEROKEE COUNTY BOARD OF COMMISSIONERS  
FLEET MAINTENANCE FUND  
2027 HEADCOUNT**

|                       |                                       | 2024 Budget |      |      |       | 2025 Budget |      |      |       | 2026 Budget |      |      |       | 2027 Budget |      |      |       |
|-----------------------|---------------------------------------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|-------------|------|------|-------|
|                       |                                       | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total | FT          | PT   | SPT  | Total |
| FLEET SERVICES (1598) | DRFS - DIRECTOR - FLEET MAINTENANCE   | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       | EVTM - EVT FIRE MECHANIC              | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       | FMSS - FLEET MNGMT SHOP SUPERVISOR    | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       | FOMG - FLEET OPERATIONS MANAGER       | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  | 1.00        | 0.00 | 0.00 | 1.00  |
|                       | HVEM - HEAVY EQUIPMENT MECHANIC       | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 3.00        | 0.00 | 0.00 | 3.00  | 4.00        | 0.00 | 0.00 | 4.00  |
|                       | LUBE - LUBE TECHNICIAN                | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 3.00        | 0.00 | 0.00 | 3.00  | 3.00        | 0.00 | 0.00 | 3.00  |
|                       | MAST - MASTER HVY EQ /DEALER MECHANIC | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 2.00        | 0.00 | 0.00 | 2.00  | 2.00        | 0.00 | 0.00 | 2.00  |
|                       | MEC1 - MECHANIC I                     | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                       | MEC2 - MECHANIC II                    | 4.00        | 0.00 | 0.00 | 4.00  | 10.00       | 0.00 | 0.00 | 10.00 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                       | MEC3 - MECHANIC III                   | 5.00        | 0.00 | 0.00 | 5.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                       | MECH - FLEET MECHANIC                 | 0.00        | 0.00 | 0.00 | 0.00  | 0.00        | 0.00 | 0.00 | 0.00  | 1.00        | 0.00 | 0.00 | 1.00  | 0.00        | 0.00 | 0.00 | 0.00  |
|                       | Total                                 | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00 | 0.00 | 13.00 |
| Total                 |                                       | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00 | 0.00 | 13.00 | 13.00       | 0.00 | 0.00 | 13.00 |