

COUNTY OF CLEVELAND, NORTH CAROLINA
AGENDA FOR THE REGULAR COMMISSION MEETING

June 2, 2026

6:00 PM

County Commissioners Chamber

- **Call to Order and Determination of a Quorum** - Commission Chair
- **Pledge of Allegiance and Invocation** (Please stand for the Pledge of Allegiance and remain standing for the Invocation)
- **Recognition of Elected Officials**
- **Recognition of Veterans**
- **Recognition of Law Enforcement**
- **Recognition of County Department Heads**

1. MOTION TO ADOPT THE PROPOSED AGENDA

(Only emergency items shall be added to the agenda. Upon approval of the Commission Chair and County Commission, the item will be added.)

2. PUBLIC COMMENT

Individuals who wish to address the Board during the public comment period shall register with the Clerk to the Board providing their true name and address on the sign-up sheet. Each individual wishing to address the Board shall only register themselves and will not be permitted to enter the name of any other individual, as the sign-up sheet is a public record available for inspection. The sign-up sheet will be available fifty (50) minutes prior to the start of each meeting. The sign-up sheet will be collected ten (10) minutes prior to the start of each meeting by the Clerk to the Board. Individuals who have not entered their true name and address on the sign-up sheet within the designated time period will not be permitted to address the Board, unless the Chair, in the Chair's sole discretion, permits.

Citizen speakers will be acknowledged in the order in which they signed up to speak and will address all comments to the Board as a whole and not one individual commissioner. Speakers will address the Board from the speaker's podium at the front of the room and will begin their remarks by stating their name and address. Discussions between Speakers and

members of the audience will not be allowed. Public comment is not intended to require the Board to answer any impromptu questions. Speakers are expected to be civil in their language and presentation and are prohibited from using profanity or making threats of violence or personal attacks against any person. All comments from the speaker shall be issue-oriented and directly related to a subject that the Commissioners have oversight and authority. Each speaker is allotted three (3) minutes to address the Board. A speaker is not permitted to share, reserve or relinquish any remaining time allocated to them to another speaker. Any comments where the primary purpose is to promote a business or candidacy shall not be allowed.

Any written materials, petitions, photographs and/or other documents may be delivered to the Clerk to the Board. The County is not permitted to accept any external data storage devices (thumb drives, flash drives, memory cards or similar device). In accordance with the Board's adopted Rules of Procedure, Commissioners shall reserve responses, if any, for the Commissioner comment period on the agenda.

A.

3. **CONSENT AGENDA**

Motion to approve the following Consent Agenda items: (Consent items will be adopted with a single motion, second and vote, unless a request for removal from the Consent Agenda is heard from a Commissioner.)

- | | | |
|----|---|---|
| A. | <u>Minutes</u> | Minutes from the May 5, 2026, Regular Commissioners Meeting |
| B. | <u>Tax Administration</u> | Late Applications for Exemption / Exclusion / Deferral |
| C. | <u>Finance Department</u> | Budget Transfer Summary |
| D. | <u>Sheriff's Office</u> | Budget Amendment (BNA#084) |
| E. | <u>Finance Department</u> | Budget Amendment (BNA#085) |
| F. | <u>Cooperative Extension</u> | Budget Amendment (BNA#086) |
| G. | <u>Finance Department</u> | Budget Amendment (BNA#087) |
| H. | <u>Health Department</u> | FY27 Authorizing Opioid Settlement Funds Resolution |
| I. | <u>Foothills Workforce Development</u> | Transfer of Funds Request |
| J. | <u>Register of</u> | Records Retention and Disposition Schedule |

Deeds

PUBLIC HEARINGS

Individuals who wish to address the Board during the public hearing shall register with the Clerk to the Board providing their true name and address on the sign-up sheet. Each individual wishing to address the Board shall only register themselves and will not be permitted to enter the name of any other individual, as the sign-up sheet is a public record available for inspection. The sign-up sheet will be available fifty (50) minutes prior to the start of each meeting. The sign-up sheet will be collected ten (10) minutes prior to the start of each meeting by the Clerk to the Board. Individuals who have not entered their true name and address on the sign-up sheet within the designated time period will not be permitted to address the Board, unless the Chair, in the Chair's sole discretion, permits.

Citizen speakers will be acknowledged in the order in which they signed up to speak and will address all comments to the Board as a whole and not one individual Commissioner. Speakers will address the Board from the speaker's podium at the front of the room and will begin their remarks by stating their true name and address. Discussions between speakers and members of the audience will not be allowed. A public hearing is not intended to require the Board to answer any impromptu questions. Speakers are expected to be civil in their language and presentation.

All comments from the speaker shall be directly related to the subject of the public hearing. Each speaker is allotted five (5) minutes to address the Board. A speaker is not permitted to share, reserve or relinquish any remaining time allocated to them to another speaker. Any written materials, petitions, photographs and/or other documents may be delivered to the Clerk to the Board. The County is not permitted to accept any external data storage devices (thumb drives, flash drives, memory cards or similar device). In accordance with the Board's adopted Rules of Procedure, Commissioners shall reserve responses, if any, for the Commissioner comment period on the agenda.

4. Planning Department Case 26-10; Code Amendment for Notification Requirements for Quasi-Judicial Hearings and Legislative Rezoning Hearings

Chris Martin, Planning Director
5. Planning Department Case 26-12 Request to Rezone Parcel 24534, Located at 643 E. Sanders Road, from Rural Agriculture (RA) to Residential (R)

Chris Martin, Planning Director
6. Planning Department Case 26-13 Request to Rezone Parcel 51487 from General Business (GB) to Residential (R)

Chris Martin, Planning Director
7. Abandon Public Right-of-Way 107 Valentine Drive

Chris Martin, Planning Director
8. County Manager's FY 2026 - 2027 Recommended Budget

David Cotton, County Manager

ADJOURN

The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, June 16, 2026, at 6:00 p.m. in the Commissioners' Chambers.

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Public Comment

Department:

Agenda Title:

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name

Description

No Attachments Available

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Minutes from the May 5, 2026, Regular Commissioners Meeting

Department: Minutes

Agenda Title: Minutes from the May 5, 2026, Regular Commissioners Meeting

Agenda Summary:

Proposed Action:

ATTACHMENTS:

	File Name	Description
<input type="checkbox"/>	05052026_Regular_Meeting.pdf	05052026 Minutes

Cleveland County Board of Commissioners

May 5, 2026

The Cleveland County Board of Commissioners met on this date, at the hour of 6:00 p.m. in the Commission Chambers of the Cleveland County Administrative Offices.

PRESENT: Kevin Gordon, Chairman
Deb Hardin, Vice-Chair
Doug Bridges, Commissioner
Tony Berry, Commissioner
Jonathan Sink, County Attorney
David Cotton, County Manager
Phyllis Nowlen, Clerk to the Board
Tiffany Hansen, Health Department Director
Betsy Harnage, Register of Deeds
Chris Martin, Planning Director
Courtney Ashley, Economic Development Director
Logan Roberts, Staff Attorney
Rebecca Johnson, Social Services Director
Clifton Philbeck, Board of Elections Director

ABSENT: Johnny Hutchins, Commissioner

CALL TO ORDER

Chairman Gordon called the meeting to order, and Commissioner Tony Berry led the audience in the Pledge of Allegiance and provided the invocation.

Chairman Gordon stated the following: *“The Public Hearing for Planning Department Case 26-10; Code Amendment for Notification Requirements for Quasi-Judicial Hearings and Legislative Rezoning Hearings has been postponed to Tuesday, June 2, 2026, to allow the Planning Board to review and give a recommendation on this case.”*

AGENDA ADOPTION

ACTION: Commissioner Hardin` made the motion, seconded by Commissioner Bridges and unanimously adopted by the Board to, *approve the agenda as presented.*

PUBLIC COMMENT

Cynitra Stewart, no address provided – is the founder of Cynitra Information Systems LLC, and addressed the Board regarding several community initiatives and concerns impacting Cleveland County, including homelessness, affordable housing shortages, environmental neglect, cybersecurity education, and economic development opportunities for underserved populations. Ms. Stewart discussed efforts to explore tiny home communities and affordable housing initiatives for working families, seniors, veterans, and vulnerable individuals, while also emphasizing the importance of addressing littering and community beautification efforts. She further highlighted the growing digital divide affecting seniors, veterans, small business owners, and low-income residents who may be vulnerable to cybercrime and online exploitation due to limited access to resources and education. She also emphasized the importance of equitable access to economic development opportunities for business owners and expressed interest in collaborating with local leaders, nonprofits, and community stakeholders to pursue

County of Cleveland, North Carolina
 Manager's Budget Summary
 Presented at the May 5th, 2026 Board Meeting
 Time Period Covered : 04/10/2026 to 04/24/2026
 For Fiscal Year Ending June 30, 2026

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26154	4/14/2026	040	225	Cap Proj-Comm Partnership	Btd Transfer Additional Funds Needed For It Refresh	Joint Venture Construct	\$ (13,000.00)
26154	4/14/2026	040	210	Capital Projects General	Btd Transfer Additional Funds Needed For It Refresh	Controlled Property Exp	\$ 13,000.00
26155	4/15/2026	010	998	Contingency	Btl To Use Appropriate Account To Transfer Funds To Cover Veterans Monument	Emerg & Contingency	\$ (16,673.00)
26155	4/15/2026	010	591	Veteran Services	Btl To Use Appropriate Account To Transfer Funds To Cover Veterans Monument	C/O-Other Improve	\$ 16,673.00
26156	4/15/2026	010	446	Emergency Medical Service	Btd To Cover Eso For Computers	Contracted Services	\$ (1,600.00)
26156	4/15/2026	010	446	Emergency Medical Service	Btd To Cover Eso For Computers	License/Permit/Certificate	\$ 1,600.00
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 515.05
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 124.08
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 532.18
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,430.54
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,230.49
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 8,583.63
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 124.47
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 274.69
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 513.42
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,234.33
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 8,278.75
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 513.29
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 187.86
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 42.08
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,863.04
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,524.28
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 43.48
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 10.17
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 701.31
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 100.85
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 156.50
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 777.34
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 12,955.75
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,190.49
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 509.95
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 493.51
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 120.04
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,182.78
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 496.72
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 803.26
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 8,225.08
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 119.26
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 149.46
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 363.00
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 8,556.92
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 36.61
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 144.64
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 151.46

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 530.53
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 346.65
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 34.96
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,410.61
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 2,250.04
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 6,092.45
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 257.65
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 15,647.04
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 226.87
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 938.81
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 1,472.35

26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 970.12
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 14,601.71
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,155.63
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 257.78
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,648.18
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 597.72
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 578.43
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 25.99
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,386.29
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 102.19
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 107.55
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 9,640.38
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 139.80
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,854.99
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 802.46
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 294.66
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 12,899.72
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 187.03
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 773.99
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 71.21
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 799.79
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 12,942.85
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 706.19
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 3,707.06
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 889.42
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 17,714.09
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 1,610.99
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 11,108.50
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 214.94
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 6,666.55
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 59,791.90
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 2,383.61
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 6,888.71
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 157.28
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 182.69
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,052.15

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 106.10
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 7,316.68
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 38.01
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 439.00
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 376.94
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,946.57
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 453.64
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 60.26
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 271.26
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,621.29
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 597.59
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 280.30
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 65.55
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,520.94
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 650.11
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 249.34
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 162.53
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 100.45
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 6,927.04
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 996.11
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 919.08
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 776.58
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,861.18

26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 14,823.63
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 429.47
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 415.62
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 187.68
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,037.58
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 58.54
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 6,295.57
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 3,587.49
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 580.61
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 250.33
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,541.60
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 8,794.97
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 867.03
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 242.26
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 193.47
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 42.73
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 199.92
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 423.72
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,792.60
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,224.56
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 46.76
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 176.79
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 111.14
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 463.70

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,043.93
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 44.14
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 173.10
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 304.48
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 437.72
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 188.71
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 414.87
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 4,910.93
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 41.84
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 182.64
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 19.45
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 80.67
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 192.89
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 5,198.51
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 83.36
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 19.50
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,344.45
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 193.34
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 322.31
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 80.48
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 41.75
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 3,415.95
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 10,481.05
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 414.02
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 3,529.69
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 825.53
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 56,931.94
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 8,186.93
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 172.75
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 649.87
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 114.15
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 46.87
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 117.94

26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 464.96
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,824.53
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,902.37
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 27.58
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 194.00
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 237.11
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 273.56
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 614.46
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 64.24
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 634.92
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 78,085.91
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 637.10
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 10,240.86
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 148.46

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 4,841.38
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 265.84
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,646.72
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 467.95
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 84.48
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 483.56
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 12,895.95
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 837.78
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 7,799.28
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 113.10
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 799.57
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 349.56
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,121.54
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 181.24
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,507.21
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,233.31
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 151.95
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 175.40
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 628.89
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 200.45
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 420.38
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 42.39
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,923.38
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 66.15
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 5,826.02
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 747.56
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 75.38
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 64.01
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 361.21
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 311.92
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 153.44
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 15.47
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,066.98
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,879.12
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 12,438.85
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 2,424.41
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 2,346.23
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 1,132.29
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 5,776.24
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 4,685.14
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 178.50
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 39,102.40
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 567.01

26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,885.08
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,854.46
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 1,209.35
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 1,170.35

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 187.00
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 2,804.92
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 773.77
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 178.87
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 19,505.69
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 282.85
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 549.97
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,341.35
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 82.61
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 79.95
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 55.46
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 191.60
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 83.16
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 229.48
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,332.43
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 19.32
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 263.50
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 62.00
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 108.50
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,500.00
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,500.00
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 14.50
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 25.38
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 750.00
26157	4/15/2026	010	416	Legal/County Attorney	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,000.00
26157	4/15/2026	010	418	Elections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 124.00
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 682.00
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 139.50
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,500.00
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,000.00
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 159.50
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 32.63
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 29.01
26157	4/15/2026	010	450	Building Inspections	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	449	Electronic Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 500.00

26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 1,465.27
26157	4/15/2026	010	411	Commissioners	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 155.00
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 98.89
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 10,189.73
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 147.74
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Employer 401K	\$ 611.39
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 23.90
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 631.77
26157	4/15/2026	010	411	Commissioners	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,500.00
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Retirement	\$ 237.01
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 14.50

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 9,000.00
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,000.00
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 77.50
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 31.00
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 500.00

26157	4/15/2026	010	494	Business Development	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 7.25
26157	4/15/2026	010	498	Soil Conservation	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 18.13
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 2,250.00
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 7,000.00
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 42,250.00
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 101.50
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 920.80
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 3,906.00
26157	4/15/2026	010	440	School Resource Officers	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 434.00
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 61,000.00
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 94.26
26157	4/15/2026	010	441	Sheriff'S Office	Transfers For Performance Bonuses And Holiday Bonuses	Sheriff Supplement Pension	\$ 250.00
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 232.50
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 418.50
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 3,500.00
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,000.00
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,500.00
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 97.98
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 54.38
26157	4/15/2026	010	492	Economic Development	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 62.00
26157	4/15/2026	010	470	Public Firing Range	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 5,250.00
26157	4/15/2026	010	491	Planning & Zoning	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 250.00
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 72.50
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 6,000.00
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 5,000.00
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 403.00
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 341.00
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 5,500.00
26157	4/15/2026	010	419	Register Of Deeds	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 61.64
26157	4/15/2026	010	426	Facilities Maintenance	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 500.00
26157	4/15/2026	010	421	Information Technology	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 310.00
26157	4/15/2026	010	423	Human Resources	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 79.75
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 3,673.50
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 155.00
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 55,500.00
26157	4/15/2026	010	448	E911 Communications	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 11,000.00
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 612.63
26157	4/15/2026	010	444	Detention Center (Jail)	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 2,619.50
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 859.20
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 36.25

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26157	4/15/2026	010	446	Emergency Medical Service	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 3,750.00
26157	4/15/2026	010	445	Emergency Management	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,500.00
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 1,250.00
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-P/T	\$ 1,250.00
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 119.65
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 573.50
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 18.13
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 511.50
26157	4/15/2026	010	591	Veteran Services	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 77.50
26157	4/15/2026	010	611	Library System	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 7,000.00
26157	4/15/2026	010	542	Animal/Rabies Control	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 134.13
26157	4/15/2026	010	998	Contingency	Transfers For Performance Bonuses And Holiday Bonuses	Emerg & Contingency	\$ (1,016,322.12)
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 11,500.00
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 36.25
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 403.00
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 2,500.00
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 166.75
26157	4/15/2026	010	415	Property Tax Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 713.00

26157	4/15/2026	010	411	Commissioners	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 36.25
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Salaries/Wages-Reg	\$ 6,500.00
26157	4/15/2026	010	413	Finance & Purchasing	Transfers For Performance Bonuses And Holiday Bonuses	Medicare Taxes	\$ 94.25
26157	4/15/2026	010	412	County Manager/Admin	Transfers For Performance Bonuses And Holiday Bonuses	Social Security Taxes	\$ 124.00
26158	4/17/2026	010	415	Property Tax Admin	Btd Move Funds To Cover Po For Tax	Advertising/Promotions	\$ 8,000.00
26158	4/17/2026	010	415	Property Tax Admin	Btd Move Funds To Cover Po For Tax	Postage	\$ (8,000.00)
26160	4/22/2026	012	535	Health Promotions	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Advertising/Promotions	\$ (2,076.00)
26160	4/22/2026	012	536	Adolescent Pregnancy Prev	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Awards/Appreciation	\$ 5,034.00
26160	4/22/2026	012	535	Health Promotions	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Awards/Appreciation	\$ 2,826.00
26160	4/22/2026	012	535	Health Promotions	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Travel/Training	\$ (750.00)
26160	4/22/2026	012	536	Adolescent Pregnancy Prev	Transfer Funds To Appropriate Accounts To Order Educational Materials As Well As Give Away	Advertising/Promotions	\$ (5,034.00)
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Professional Services	\$ 10,000.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Uniforms/Clothing	\$ 600.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Dues/Subscriptions	\$ 2,000.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Maint Bldg/Grounds	\$ 2,000.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Salaries/Wages-Reg	\$ (10,000.00)
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Capital Equipment	\$ (24,600.00)
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Departmental Supply	\$ 10,000.00
26162	4/22/2026	010	542	Animal/Rabies Control	Btd To Cover Negative Balances In Keystone. Capital Equipment Has Some Money Saving Opportunities. Spay And Neuter Cost Continue To Grow. Would B Covered By An Employee If Position Is Filled.	Medicine & Supplies	\$ 10,000.00
26163	4/22/2026	055	480	Legrand Center	Btd To Move Money To Departmental Supply (Currently In Negative) And Cover Additional Expenses Needed.	Controlled Property Exp	\$ (5,000.00)
26163	4/22/2026	055	480	Legrand Center	Btd To Move Money To Departmental Supply (Currently In Negative) And Cover Additional Expenses Needed.	Departmental Supply	\$ 5,000.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26164	4/22/2026	010	591	Veteran Services	Btd Covering Negatives	Professional Services	\$ 0.25
26164	4/22/2026	010	591	Veteran Services	Btd Covering Negatives	Postage	\$ (158.32)
26164	4/22/2026	010	591	Veteran Services	Btd Covering Negatives	Contracted Services	\$ 20.38
26164	4/22/2026	010	591	Veteran Services	Btd Covering Negatives	Maint Contracts-Equip	\$ 137.69
26165	4/24/2026	010	415	Property Tax Admin	Btd Move Funds For Invoice Less Than Anticipated For Postage Thru Year End	Professional Serv	\$ (5,000.00)
26165	4/24/2026	010	415	Property Tax Admin	Btd Move Funds For Invoice Less Than Anticipated For Postage Thru Year End	Postage	\$ 5,000.00
26166	4/24/2026	010	421	Information Technology	Btd Firewall Purchase To Replace A Legacy System At The Ehy Library.	License/Permit/Certificate	\$ (2,700.00)
26166	4/24/2026	010	421	Information Technology	Btd Firewall Purchase To Replace A Legacy System At The Ehy Library.	Controlled Property Exp	\$ 2,700.00
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Lab Supplies	\$ 6,000.00
26167	4/24/2026	012	533	Adult Health	Transfer Funds To Cover Indigent Drug Expense For Year End	Pharmacy Fees	\$ 5,000.00
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Travel/Training	\$ (3,000.00)
26167	4/24/2026	012	533	Adult Health	Transfer Funds To Cover Indigent Drug Expense For Year End	Prescription Drugs	\$ (5,000.00)
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Contracted Services	\$ (5,000.00)
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Prescription Drugs	\$ 6,000.00
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Medicine & Supplies	\$ 2,000.00
26167	4/24/2026	012	533	Adult Health	Transfer Funds To Cover Indigent Drug Expense For Year End	Hospital Insurance	\$ (9,000.00)
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Hospital Insurance	\$ (5,500.00)
26167	4/24/2026	012	539	Family Planning	Transfer Funds To Cover Indigent Drug Expense For Year End	Awards/Appreciation	\$ (500.00)
26167	4/24/2026	012	533	Adult Health	Transfer Funds To Cover Indigent Drug Expense For Year End	Contracted Services	\$ 9,000.00

PINNACLE CLASSICAL ACADEMY: BUDGET AMENDMENT (BNA #063)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and unanimously

adopted by the Board to, ***approve the following budget amendment:***

Account Number	Project Code	Department/Account Name	Increase	Decrease
010.410.5.700.00		PCA/Outside Agency Request-Non Profits	\$75,000	
010.410.4.991.00		PCA/Fund Balance Appropriated	\$75,000	

Explanation of Revisions: Budget allocation of \$75,000 in funding for the Pinnacle Classical Academy Robotics Fab Lab.

KINGS MOUNTAIN FARMER'S MARKET: BUDGET AMENDMENT (BNA #064)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
010.410.5.700.00		KM Farmers Market/Outside Agency Request-Non Profits	\$42,500	
010.410.5.700.00		KM Farmers Market/Outside Agency Request-Non Profits	\$60,000	
010.410.4.991.00		KM Farmers Market/Fund Balance Appropriated	\$102,500	

Explanation of Revisions: Budget allocation of \$102,500 to fund the Master Gardners and Kings Mountain Farmers Market.

SHERIFF'S OFFICE: BUDGET AMENDMENT (BNA #077)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
497.253.4.980.10		Cap Proj-E911 Ctr/Contributions Fm GF	\$400,573	
497.253.5.991.00		Cap Proj-E911 Ctr/Construction in Progress	\$400,573	
010.410.4.111.25		General Revenues/Ad Valorem Taxes-2025	\$400,573	
010.981.5.890.00		Fund Transfers/Interfund Transfers	\$400,573	

Explanation of Revisions: Budget allocation of \$400,573 in additional funds needed to cover project additions and change orders for the E-911 Center Capital Project that was not previously budgeted.

SHERIFF'S OFFICE: BUDGET AMENDMENT (BNA #078)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
010.443.4.991.00		State Forfeiture Funds/Fund Balance Approp	\$20,957	
010.443.5.500.00		State Forfeiture Funds/Miscellaneous Exp	\$20,957	

Explanation of Revisions: Budget allocation of \$20,957 in state forfeiture funds to cover the costs of postcard mailers.

ANIMAL SERVICES: BUDGET AMENDMENT (BNA #079)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
010.542.4.810.00		Animal Services/Contributions-Donations	\$8,200	
010.542.5.700.01		Animal Services/Grant-Best Friends	\$8,200	

Explanation of Revisions: Budget allocation of \$8,200 in donated funds from the Best Friends Animal Society.

FOOTHILLS PUBLIC SHOOTING RANGE: BUDGET AMENDMENT (BNA #080)

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
010.470.4.410.00		FPSR/Local & Other Grants	\$1,024	
010.470.5.700.00		FPSR/Grants	\$1,024	

Explanation of Revisions: Budget allocation of \$1,024 in grant funds received from the National Rifle Association (NRA).

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, JUNE 2, 2026, FOR PLANNING CASE 26-12 REQUEST TO REZONE PARCEL 24534, LOCATED AT 643 E. SANDERS ROAD, FROM RURAL AGRICULTURE (RA) TO RESIDENTIAL (R)

James Burroughs, property owner, is requesting to rezone parcel 24534, containing 1.4 acres, from Rural Agriculture (RA) to Residential (R). The property lies between Fallston and Shelby near Highway 18. Surrounding uses consist of single family residential with a mixture of low density and higher density development. Currently there is a home on the property. The surrounding zoning districts include the RA and R. The 2021 Land Use Plan designates this area as Secondary Growth, which promotes new development at lower densities. It is expected the Secondary Growth areas retain the rural and agricultural character.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and was unanimously adopted by the Board, *to approve setting the public hearing as requested.*

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, JUNE 2, 2026, FOR PLANNING CASE 26-13, REQUEST TO REZONE PARCEL 51487 FROM GENERAL BUSINESS (GB) TO RESIDENTIAL (R)

The property owner, Collin Myers, is requesting to rezone 51487, containing 0.55 acres, from General Business (GB) to Residential (R). The property lies County Line Rd, Highway 216, north of Kings Mountain. The surrounding uses consist of large-tract single family residential and agriculture with a convenience store located just south of the property at the corner of County Line Rd and Goforth Rd. Development becomes denser south of the property along 216 closer to Kings Mountain. Traveling north the development remains rural and agriculture based. The subject property is currently vacant. The surrounding zoning districts include the RR, GB, and R. The 2021 Land Use Plan designates this area as Secondary Growth, which promotes new development at lower densities. It is expected the Secondary Growth areas retain the rural and agricultural character.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and was unanimously adopted by the Board, *to approve setting the public hearing as requested.*

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, JUNE 2, 2026, FOR PLANNING CASE 26-14, REQUEST TO REZONE PARCELS 3250,5011, AND 5013 FROM RESIDENTIAL (R) TO MANUFACTURED HOMES AND PARKS (RM)

The property owner, Dwayne Blanton, is requesting to rezone three adjoining parcels, containing 5.58 acres, from Residential (R) to Residential Manufactured Homes and Parks. Review: The property lies along Highway 180, S. Post Rd., just south of Patterson Springs. The surrounding uses are mixed and higher-density, consisting of a manufactured home park, single-family residential, and commercial uses. Currently, the property is vacant. The surrounding zoning districts are mixed as well, including R, RR, NB, and CP. The 2021 Land Use Plan designates this area as Secondary Growth, promoting new development at lower densities. Commercial uses and residential subdivisions should be strategically placed to help preserve the rural character.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and was unanimously adopted by the Board, *to approve setting the public hearing as requested.*

PLANNING DEPARTMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, JUNE 2, 2026, FOR ABANDONMENT OF PUBLIC RIGHT OF WAY FOR 107 VALENTINE DRIVE

Don Peeler submitted a petition to abandon an unpaved right-of-way, located off 107 Valentine Dr. The road is adjoined by the following 4 parcels: 23699, 23670, 23671, and 23672, two of which are owned by Don Peeler Realty, Inc. If approved, the abandoned right-of-way will revert to the adjoining properties.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry, and was unanimously adopted by the Board, *to approve setting the public hearing as requested.*

SHERIFF’S OFFICE: REMOVAL OF SERVICE WEAPON FOR RETIRING DEPUTY AMY LAIL

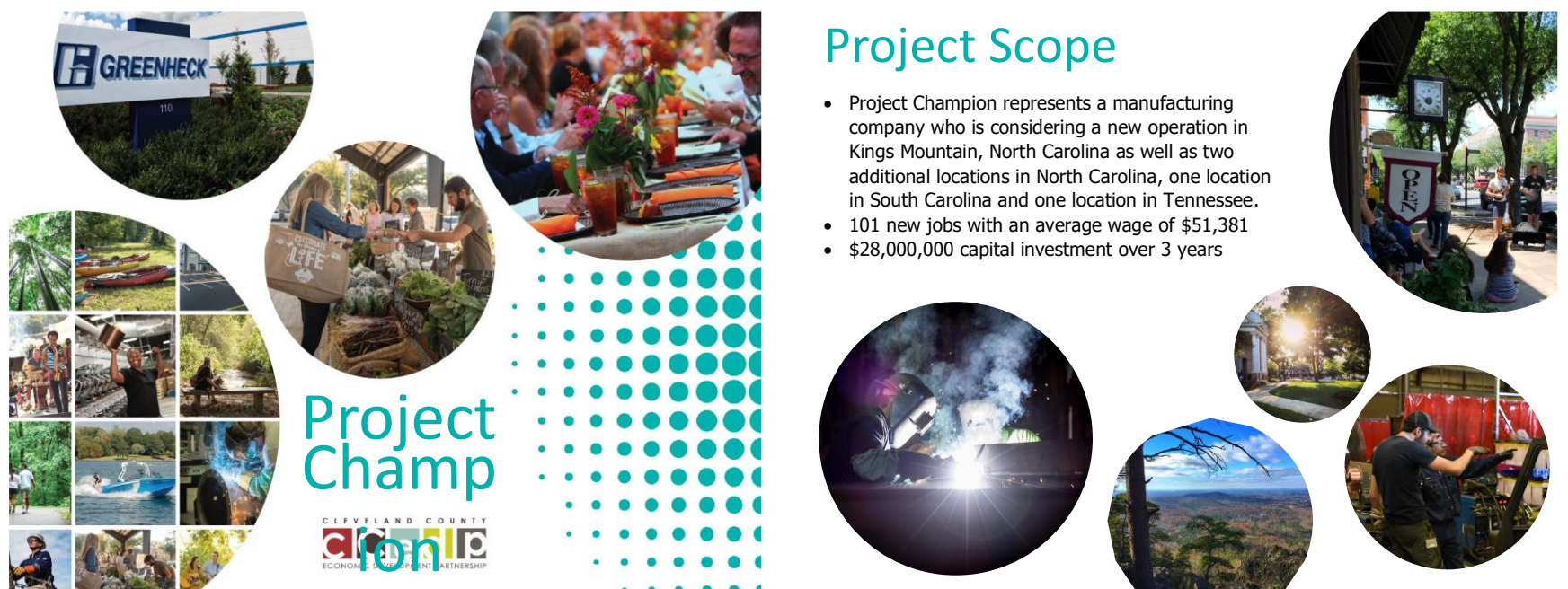
The Cleveland County Sheriff’s Office wants to present retiring Deputy Amy Lail with her departmental service weapon. Deputy Lail will retire on July 1, 2026, after 21 years of full-time law enforcement service with the Cleveland County Sheriff’s Office. Deputy Lail’s service weapon, requested removal from county inventory, is a Glock, 9mm, Model 17, serial# BDKT-887 and county asset #201268.

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Berry and unanimously adopted by the Board, *to approve the request to remove the service weapon from the county inventory and issue it to Deputy Amy Lail.*

PUBLIC HEARINGS

ECONOMIC DEVELOPMENT: PROJECT CHAMPION

Chairman Gordon recognized Economic Development Director Courtney Ashley to present Project Champion. Project Champion represents a manufacturing company that is considering a new operation in Kings Mountain, as well as two additional locations in North Carolina, one location in South Carolina, and one location in Tennessee. This project would create 101 new jobs with an average wage of \$51,381 and a \$28,000,000 investment in real and personal property over a three-year period. The proposed grant would be for three (3) years at 25% of the \$0.405 tax rate applied to the new taxable investment, for an estimated total incentive of approximately \$68,850, contingent upon the company meeting the projected investment and job-creation benchmarks. The following information and PowerPoint were presented to the Commissioners.



Project Scope

- Project Champion represents a manufacturing company who is considering a new operation in Kings Mountain, North Carolina as well as two additional locations in North Carolina, one location in South Carolina and one location in Tennessee.
- 101 new jobs with an average wage of \$51,381
- \$28,000,000 capital investment over 3 years

Project Champ
CLEVELAND COUNTY
ECONOMIC DEVELOPMENT PARTNERSHIP

Proposed Support – Local

CCEDP recommends supporting Project Gui through the following:

- Local incentive grant for three (3) years at 25% of the \$0.405 tax rate

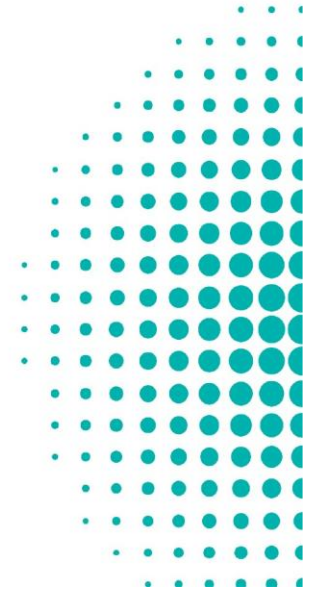
YEARS	NEW JOBS	CUMMULATIVE INVESTMENT	CLEVELAND COUNTY GRANT (25% of the \$0.405 tax rate for 3 years)
1	81	\$12,000,000.00	\$12,150.00
2	0	\$28,000,000.00	\$28,350.00
3	20	\$28,000,000.00	\$28,350.00
TOTAL	101	\$28,000,000.00	\$68,850.00

* Based upon current County tax rate of \$0.405 per \$100 of assessed valuation. Hypothetical projection; does not factor in depreciation.

Requested Board Action

After Public Hearing:

- Adopt or Deny Resolution Authorizing Economic Development Incentive




Chairman Gordon opened the Public Hearing at 6:11 p.m. for anyone wanting to speak for or against Project Champion (*Legal Notice was published in the Shelby Star on Friday, April 24, and Friday, May 1, 2026*).

Cynitra Stewart, no address given – spoke in favor of Project Champion, stating that she believed the project was a positive opportunity for the community.

Hearing no further comments, Chairman Gordon closed the Public Hearing at 6:13 p.m.

Chairman Gordon opened the floor to the Board for questions and discussion. Commissioner Bridges expressed support for the project, advising that he favored the opportunity to increase the County’s tax base while adding approximately 100 jobs with wages exceeding \$50,000 annually.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin and was unanimously adopted by the Board, *to approve the resolution authorizing the economic development incentive for Project Champion as presented.*



Resolution

05-2026

Resolution Authorizing Economic Development Incentive for Project Champion

WHEREAS, North Carolina General Statute 158-7.1 authorizes a county to undertake an economic development project by extending assistance to a company in order to cause the company to locate or expand its operations within the county; and

WHEREAS, the Board of Commissioners has held a public hearing to consider whether to offer a cash grant to Project Champion (the “Company”) to reimburse the Company a total sum not to exceed 25% of ad valorem tax revenues generated by expenditures the Company, an affiliate, or a lessor to the Company or an affiliate makes for real and personal property the Company or an affiliate purchases or leases and installs at, or relocates to, the Company’s facility in the County which is subject to tax in the County over a period not to exceed three years; and

WHEREAS, the Project is estimated to have a taxable value of approximately \$28,000,000 and is estimated to create 101 new jobs in the County at an average salary of \$51,381; and

WHEREAS, this economic development project will stimulate, diversify, and stabilize the local economy, promote business in the County, and result in the creation of a substantial number of jobs in the County.

THE BOARD OF COMMISSIONERS OF CLEVELAND COUNTY THEREFORE RESOLVES THAT:

- The county is authorized to reimburse the Company a total sum not to exceed 25% of ad valorem tax revenues generated by expenditures the Company, an affiliate, or a lessor to the Company or an affiliate makes for real and personal property the Company or an affiliate purchases or leases

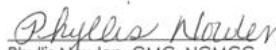
and installs at, or relocates to, the Company’s facility in the County which is subject to tax in the County over a period not to exceed three years.

- The County Manager and County Attorney shall finalize an incentive agreement consistent with the terms of this resolution and substantially in the form attached hereto for execution by the Chairman of the Board of Commissioners on behalf of the Cleveland County Board of Commissioners.

Adopted this 5th day of May 2026.


Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:


Phyllis Nowlen, CMC, NCMCC
Clerk to the Board



REGULAR AGENDA

FY 2024 – 2025 AUDIT RESPONSE

Chairman Gordon called County Manager David Cotton to the podium to present the FY 2024 – 2025 audit response. Mr. Cotton advised as required by the North Carolina State Treasurer’s Office and the Local Government Commission (LGC) for local governments with findings or financial performance indicators of concern. Mr. Cotton stated that Cleveland County is required to submit its corrective response within 60 days of the audit presentation to the Board of Commissioners and confirmed that the county remains within the required compliance period. He reported that three issues identified in the audit rose to the level of financial performance indicators of concern, including compliance with GASB Statement 87 related to lease accounting, the late submission of the audit, and delays in reconciling county bank accounts. Mr. Cotton explained that under GASB Statement 87, vehicle lease payments had been properly recorded but were mistakenly charged to individual departments rather than to Debt Service as required. However, the issue has since been corrected, and procedures are now in place to ensure future compliance. He further explained that the late audit submission was directly related to delays in reconciling the County’s 31 bank accounts and providing complete financial information to the independent auditor.

Mr. Cotton outlined several corrective actions undertaken by the county, including efforts by the Finance staff to bring the majority of accounts current and the implementation of daily reconciliations in addition to monthly reconciliations moving forward. Mr. Cotton also reported that Cleveland County engaged an independent consultant through the North Carolina Association of County Commissioners to review financial processes, identify root causes of the audit delays, and develop recommendations for improvement. He stated that the resulting corrective action plan had been reviewed and accepted by the county’s independent auditor and expressed optimism that it would also satisfy the Local Government Commission (LGC). Additionally, he outlined new oversight and reporting measures, including monthly financial reports to the Board of Commissioners and quarterly audit status updates at Commissioners meetings, with the first quarterly update scheduled for the second meeting in May. He further noted that County Administration would implement additional coordination and reporting procedures to provide increased oversight of finance operations and help prevent similar issues in the future.

Chairman Gordon opened the floor to the Board for questions and discussion. Commissioner Berry inquired about the number of accounts that remain unreconciled or behind schedule. Mr. Cotton responded that of the 31 accounts, three accounts were not fully current at the time of the report. He clarified that two accounts were one month behind, and the third account was in the process of closing out and approximately one month behind as well. Commissioner Bridges acknowledged the seriousness of the issue but thanked staff for their corrective work. Commissioner Hardin asked about the risks and consequences of the late audit. Mr. Cotton explained the

possibility of being placed on the LGC's unit list; however, as this is Cleveland County's first offense, it is unlikely to occur.

Chairman Gordon provided additional clarification regarding the timeliness of the FY 2024 – 2025 audit, noting that while the audit was approximately one month and a few days late relative to the February 12 extended deadline, that extension had been granted due to a federal shutdown. He emphasized that, absent any extension, the statutory deadline is December 31, and that, measured against this date, Cleveland County was closer to three months behind in completing and filing the audit. He further stated that the Commissioners had requested and are supportive of quarterly audit status reports to be presented in public session, stressing that the Board is ultimately responsible for the audit and that these public, quarterly updates will enhance transparency and accountability. He further noted that the Board has begun receiving monthly financial reports, with the first report delivered the prior week. Referring to the independent consultant's report described by the County Manager, Chairman Gordon requested that the report be released to the public as soon as practicable following appropriate review, so that citizens may fully understand the issues identified and the corrective measures being implemented. He concluded by stating that the delay in audit completion is unacceptable and expressed the Board's clear expectation that such a delay does not recur in future audit cycles.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Berry and was unanimously adopted by the Board, *to approve the audit response plan for formal submission to the State Treasurer's Office and the Local Government Commission.*

BOARD APPOINTMENT

CLEVELAND COMMUNITY COLLEGE

ACTION: Commissioner Berry made a motion, seconded by Commissioner Hardin, and unanimously approved by the Board to *re-appoint Reverend Lamont Littlejohn to serve as a member of this board* for a four-year term, **scheduled to conclude on June 30, 2030.**

ADJOURN

There being no further business to come before the Board at this time, Commissioner Hardin made a motion, seconded by Commissioner Bridges and unanimously adopted by the Board, *to adjourn.* The next meeting of the Commission is scheduled for *Tuesday, May 19, 2026, at 6:00 pm* in the Commissioners' Chambers.

*Kevin Gordon, Chairman
Cleveland County Board of Commissioners*

*Phyllis Nowlen, CMC, NCMCC
Clerk to the Board
Cleveland County Board of Commissioners*

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Late Applications for Exemption / Exclusion / Deferral

Department: Tax Administration

Agenda Title: Late Applications for Exemption / Exclusion / Deferral

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> 2026_Late_Applications_06-02-26.pdf	Late Applications

STAFF REPORT

To: County Commissioners Meeting Date: June 2, 2026
Via: David Cotton, County Manager
From: Sherry Lavender, Tax Administrator
Subject: Late Applications for Exemption / Exclusion / Deferral

Summary Statement: Approve or deny late applications.

Review: Per N.C.G.S. 105-282.1 every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled to it.

Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the statutory deadlines may be approved by the NC Department of Revenue, the Board of Equalization and Review, the Board of County Commissioners, or the governing body of a municipality, as appropriate.

This matter is submitted for consideration as a Consent Agenda item at the County Commissioner's Board meeting scheduled for June 2, 2026.

Proposed Fiscal Impact: Estimated \$10,648.68

Recommendation: Approve applications. Properties qualify for the exemption, exclusion, or deferment requested other than being untimely filed with the Assessor's Office.

Attachment:
(1) Roster of Applicants



Late Applications for Exemption, Exclusion or Deferment						
Owner Name	Tax Year	Parcel/Account	Physical Location	Type	Estimated Value to be Exempt/Deferred	Estimated Fiscal Impact (County Tax Only)
Senior Total Life Care dba Senior TLC	2026	26837	103 T R Harris Dr	Charitable Exemption	\$ 2,629,304	\$ 10,648.68
Staff Recommendation:	Approve applications. All properties qualify for the exclusion or exemption requested other than the late submission of the application.					
				Total	\$ 2,629,304	\$ 10,648.68

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Budget Transfer Summary

Department: Finance Department
Agenda Title: Budget Transfer Summary
Agenda Summary:
Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> Budget_Transfer_Summary_06.02.2026.pdf	Budget Transfer Summary

County of Cleveland, North Carolina
 Manager's Budget Summary
 Presented at the June 2nd, 2026 Board Meeting
 Time Period Covered : 05/07/2026 to 05/21/2026
 For Fiscal Year Ending June 30, 2026

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26170	5/7/2026	010	446	Emergency Medical Service	Funds To Cover Negative And Install A New O2 Sensor	Lease Payment Interest	\$ 4,740.00
26170	5/7/2026	010	446	Emergency Medical Service	Funds To Cover Negative And Install A New O2 Sensor	Automotive Supplies	\$ (20,000.00)
26170	5/7/2026	010	446	Emergency Medical Service	Funds To Cover Negative And Install A New O2 Sensor	Capital Equipment	\$ 49,500.00
26170	5/7/2026	010	446	Emergency Medical Service	Funds To Cover Negative And Install A New O2 Sensor	Medicine & Supplies	\$ (50,925.00)
26170	5/7/2026	010	446	Emergency Medical Service	Funds To Cover Negative And Install A New O2 Sensor	Uniforms/Clothing	\$ 2,000.00
26170	5/7/2026	010	446	Emergency Medical Service	Funds To Cover Negative And Install A New O2 Sensor	Rental/Lease Equip/Other	\$ 435.00
26170	5/7/2026	010	446	Emergency Medical Service	Funds To Cover Negative And Install A New O2 Sensor	Advertising/Promotions	\$ 750.00
26170	5/7/2026	010	446	Emergency Medical Service	Funds To Cover Negative And Install A New O2 Sensor	Departmental Supply	\$ 13,500.00
26171	5/14/2026	012	544	Dental Clinic	Transfer Funds To Cover Utilites At Various Sites For Dental Mobile Unit	Contracted Services	\$ (5,000.00)
26171	5/14/2026	012	544	Dental Clinic	Transfer Funds To Cover Utilites At Various Sites For Dental Mobile Unit	Utilities	\$ 5,000.00
26172	5/14/2026	012	538	Maternal Health	Transfer Funds To Cover Sonography Contract Expense	Contracted Services	\$ 8,000.00
26172	5/14/2026	012	538	Maternal Health	Transfer Funds To Cover Sonography Contract Expense	Hospital Insurance	\$ (8,000.00)
26173	5/8/2026	010	423	Human Resources	Btd Move Funds From One Account To Another To Cover Costs For Recruiting High Level Positions	Education/Certif/Training	\$ (5,000.00)
26173	5/8/2026	010	423	Human Resources	Btd Move Funds From One Account To Another To Cover Costs For Recruiting High Level Positions	Advertising/Promotions	\$ 5,000.00
26174	5/8/2026	011	506	Social Services Admin	Btd Funds That Are Over Budget	Departmental Supply	\$ (20,000.00)
26174	5/8/2026	011	506	Social Services Admin	Btd Funds That Are Over Budget	Dues/Subscriptions	\$ 5,000.00
26174	5/8/2026	011	506	Social Services Admin	Btd Funds That Are Over Budget	Professional Serv	\$ 12,000.00
26174	5/8/2026	011	506	Social Services Admin	Btd Funds That Are Over Budget	Maint Bldg/Grounds	\$ 3,000.00
26175	5/8/2026	010	470	Public Firing Range	Btd To Cover Tractor Repair	Controlled Property Exp	\$ (7,400.00)
26175	5/8/2026	010	470	Public Firing Range	Btd To Cover Tractor Repair	Repairs On Equipment	\$ 7,400.00
26176	5/8/2026	054	473	Disposal/Landfill	Btd To Cover Ipad Purchases	C/O-Other Improve	\$ (2,000.00)
26176	5/8/2026	054	473	Disposal/Landfill	Btd To Cover Ipad Purchases	Controlled Property Exp	\$ 2,000.00
26177	5/14/2026	010	440	School Resource Officers	Move Funds To Cover Vehicle Wrapping/Decals	Travel/Training	\$ (1,700.00)
26177	5/14/2026	010	440	School Resource Officers	Move Funds To Cover Vehicle Wrapping/Decals	Capital Equipment	\$ 1,700.00
26178	5/14/2026	010	444	Detention Center (Jail)	Move Funds To Cover Notary Renewal	Professional Serv	\$ (50.00)
26178	5/14/2026	010	444	Detention Center (Jail)	Move Funds To Cover Notary Renewal	License/Permit/Certificate	\$ 50.00
26179	5/14/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Tier 3-5 Drugs For Year End Costs	Pharmacy Fees	\$ (4,350.00)
26179	5/14/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Tier 3-5 Drugs For Year End Costs	Social Security Taxes	\$ (3,000.00)
26179	5/14/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Tier 3-5 Drugs For Year End Costs	Prescription Drugs	\$ 20,000.00
26179	5/14/2026	013	660	Employee Wellness Center	Transfer Funds To Cover Tier 3-5 Drugs For Year End Costs	Hospital Insurance	\$ (12,650.00)
26180	5/14/2026	010	416	Legal/County Attorney	Btd Covering Costs In Tax Foreclosure Cases	Advertising/Promotions	\$ 2,000.00
26180	5/14/2026	010	416	Legal/County Attorney	Btd Covering Costs In Tax Foreclosure Cases	Legal Services	\$ (2,000.00)
26181	5/14/2026	010	421	Information Technology	Btd End Of Year Transfers For Purchasing For Misc. Equipment, Including Servers And Computers.	Dues/Subscriptions	\$ (35,000.00)
26181	5/14/2026	010	421	Information Technology	Btd End Of Year Transfers For Purchasing For Misc. Equipment, Including Servers And Computers.	Capital Equipment	\$ 89,000.00
26181	5/14/2026	010	421	Information Technology	Btd End Of Year Transfers For Purchasing For Misc. Equipment, Including Servers And Computers.	Professional Serv	\$ (7,600.00)
26181	5/14/2026	010	421	Information Technology	Btd End Of Year Transfers For Purchasing For Misc. Equipment, Including Servers And Computers.	Controlled Property Exp	\$ 3,600.00
26181	5/14/2026	010	421	Information Technology	Btd End Of Year Transfers For Purchasing For Misc. Equipment, Including Servers And Computers.	License/Permit/Certificate	\$ (45,000.00)
26181	5/14/2026	010	421	Information Technology	Btd End Of Year Transfers For Purchasing For Misc. Equipment, Including Servers And Computers.	Departmental Supply	\$ (5,000.00)
26182	5/14/2026	010	611	Library System	Btd Library Covering A Couple Of Account Overages	Maint Bldg/Grounds	\$ 1,500.00
26182	5/14/2026	010	611	Library System	Btd Library Covering A Couple Of Account Overages	Contracted Services	\$ 1,500.00
26182	5/14/2026	010	611	Library System	Btd Library Covering A Couple Of Account Overages	Utilities	\$ (6,200.00)
26182	5/14/2026	010	611	Library System	Btd Library Covering A Couple Of Account Overages	Professional Serv	\$ 1,200.00
26182	5/14/2026	010	611	Library System	Btd Library Covering A Couple Of Account Overages	Dues/Subscriptions	\$ 2,000.00

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26183	5/14/2026	010	542	Animal/Rabies Control	Btd Animal Services Spay Neuter Is Outsourced And Normally Covered By Employee This Is Used To Cover That Costs	Professional Services	\$ 20,000.00
26183	5/14/2026	010	542	Animal/Rabies Control	Btd Animal Services Spay Neuter Is Outsourced And Normally Covered By Employee This Is Used To Cover That Costs	Salaries/Wages-Reg	\$ (20,000.00)
26184	5/14/2026	054	473	Disposal/Landfill	Btd To Cover Requests	Professional Serv	\$ 40,000.00
26184	5/14/2026	054	473	Disposal/Landfill	Btd To Cover Requests	C/O-Other Improve	\$ (40,000.00)
26187	5/14/2026	054	473	Disposal/Landfill	To Cover Account Negatives	Postage	\$ 40,000.00
26187	5/14/2026	040	461	E911 Telephone System	To Cover Account Negatives	Professional Serv	\$ 32,400.00
26187	5/14/2026	054	473	Disposal/Landfill	To Cover Account Negatives	C/O-Land	\$ (355,000.00)
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	Maint Contracts-Equip	\$ 12,000.00
26187	5/14/2026	060	651	Property/Liability	To Cover Account Negatives	Ins Claims-Cyber	\$ 29,000.00
26187	5/14/2026	054	473	Disposal/Landfill	To Cover Account Negatives	Bond Principal	\$ 355,000.00
26187	5/14/2026	060	651	Property/Liability	To Cover Account Negatives	Departmental Supply	\$ (219,000.00)
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	Professional Serv	\$ 11,000.00
26187	5/14/2026	060	651	Property/Liability	To Cover Account Negatives	Insurance-Auto	\$ 190,000.00
26187	5/14/2026	054	473	Disposal/Landfill	To Cover Account Negatives	Medicine & Supplies	\$ (40,000.00)
26187	5/14/2026	493	250	Cap Proj-Justice Center Campus	To Cover Account Negatives Due To Expenses Coded To A Different Account Than Anticipated	Const In Progress	\$ 1,300,000.00
26187	5/14/2026	493	250	Cap Proj-Justice Center Campus	To Cover Account Negatives Due To Expenses Coded To A Different Account Than Anticipated	Contracted Services	\$ (1,300,000.00)
26187	5/14/2026	010	411	Commissioners	To Cover Account Negatives	Contracted Services	\$ 600.00
26187	5/14/2026	014	417	Court Facilities	To Cover Account Negatives	Dues/Subscriptions	\$ (2,000.00)
26187	5/14/2026	497	253	Capital Proj-E911 Call Ctr	To Cover Account Negatives	Construction In Progress	\$ (1,000.00)
26187	5/14/2026	010	411	Commissioners	To Cover Account Negatives	Departmental Supply	\$ (600.00)
26187	5/14/2026	497	253	Capital Proj-E911 Call Ctr	To Cover Account Negatives	Department Supply	\$ 1,000.00
26187	5/14/2026	014	417	Court Facilities	To Cover Account Negatives	Maint Bldg/Grounds	\$ 2,000.00
26187	5/14/2026	065	981	Fund Transfers	To Cover Account Negatives	Bcbs Weekly Claims	\$ 16,000.00
26187	5/14/2026	060	651	Property/Liability	To Cover Account Negatives	Interfund Transfer-General Fund	\$ 100,000.00
26187	5/14/2026	066	661	Dental Insurance	To Cover Account Negatives	Dental Insurance Claims	\$ 100,000.00
26187	5/14/2026	060	651	Property/Liability	To Cover Account Negatives	Departmental Supply	\$ (100,000.00)
26187	5/14/2026	065	981	Fund Transfers	To Cover Account Negatives	Controlled Property Exp	\$ (16,000.00)
26187	5/14/2026	066	661	Dental Insurance	To Cover Account Negatives	Contributions From Pri Fd	\$ 100,000.00
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	C/O-Land	\$ 231,000.00
26187	5/14/2026	028	452	Volunteer Fire Depts	To Cover Account Negatives	Contracted Services	\$ 53,000.00
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	License/Permit/Certificate	\$ 240,000.00
26187	5/14/2026	028	452	Volunteer Fire Depts	To Cover Account Negatives	Reserve Funds	\$ (98,002.00)
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	Const In Progress	\$ (150,000.00)
26187	5/14/2026	028	452	Volunteer Fire Depts	To Cover Account Negatives	Operational Allot +%	\$ 45,002.00
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	Maint Bldg/Grounds	\$ (215,400.00)
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	C/O-Other Improve	\$ (200,000.00)
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	Departmental Supply	\$ 7,000.00
26187	5/14/2026	040	210	Capital Projects General	To Cover Account Negatives	C/O-Building	\$ 32,000.00
26188	5/14/2026	010	470	Public Firing Range	Btd Covering Negatives And Rising Cost Of Shipments In Due To Oil Price Hikes	Controlled Property Exp	\$ 30.00
26188	5/14/2026	010	470	Public Firing Range	Btd Covering Negatives And Rising Cost Of Shipments In Due To Oil Price Hikes	Retail Inventory	\$ 18,000.00
26188	5/14/2026	010	470	Public Firing Range	Btd Covering Negatives And Rising Cost Of Shipments In Due To Oil Price Hikes	Departmental Supply	\$ (2,530.00)
26188	5/14/2026	010	470	Public Firing Range	Btd Covering Negatives And Rising Cost Of Shipments In Due To Oil Price Hikes	Capital Equipment	\$ (18,000.00)
26188	5/14/2026	010	470	Public Firing Range	Btd Covering Negatives And Rising Cost Of Shipments In Due To Oil Price Hikes	Contracted Services	\$ 2,500.00
26190	5/14/2026	010	449	Electronic Maintenance	Btd Transferring Back Incorrect Budgeted Transfer	Controlled Property Exp	\$ 219,009.00
26190	5/14/2026	010	449	Electronic Maintenance	Btd Transferring Back Incorrect Budgeted Transfer	Capital Equipment	\$ (219,009.00)
26191	5/18/2026	010	444	Detention Center (Jail)	Move Funds To Cover Pepper Ball Gun For Det Ctr	Uniforms/Clothing	\$ (1,000.00)

BUD #	DATE SUBMITTED BY DEPT	Fund #	DEPT #	DEPT NAME	EXPLANATION	Account Description	BUDGET AMOUNT
26191	5/18/2026	010	444	Detention Center (Jail)	Move Funds To Cover Pepper Ball Gun For Det Ctr	Controlled Property Exp	\$ 1,000.00
26192	5/18/2026	010	441	Sheriff'S Office	Move Funds To Appropriate Account To Cover Accts For Ye	Capital Equipment	\$ (4,330.00)
26192	5/18/2026	010	441	Sheriff'S Office	Move Funds To Appropriate Account To Cover Accts For Ye	License/Permit/Certificate	\$ (10,670.00)
26192	5/18/2026	010	441	Sheriff'S Office	Move Funds To Appropriate Account To Cover Accts For Ye	Dues/Subscriptions	\$ 6,000.00
26192	5/18/2026	010	441	Sheriff'S Office	Move Funds To Appropriate Account To Cover Accts For Ye	Professional Serv	\$ 1,000.00
26192	5/18/2026	010	441	Sheriff'S Office	Move Funds To Appropriate Account To Cover Accts For Ye	Maint Contracts-Equip	\$ 1,500.00
26192	5/18/2026	010	441	Sheriff'S Office	Move Funds To Appropriate Account To Cover Accts For Ye	Controlled Property Exp	\$ 5,000.00
26192	5/18/2026	010	441	Sheriff'S Office	Move Funds To Appropriate Account To Cover Accts For Ye	Advertising/Promotions	\$ 1,500.00
26193	5/18/2026	010	450	Building Inspections	Btd Covering Negatives In Building Inspections	Departmental Supply	\$ (6,200.00)
26193	5/18/2026	010	450	Building Inspections	Btd Covering Negatives In Building Inspections	Contracted Services	\$ 6,200.00
26194	5/18/2026	010	446	Emergency Medical Service	Btd Covering Negative Balance In Medicaid	Medicine & Supplies	\$ (50,000.00)
26194	5/18/2026	010	446	Emergency Medical Service	Btd Covering Negative Balance In Medicaid	Medicaid-Amulance Provider Igt Fees	\$ 248,000.00
26194	5/18/2026	010	446	Emergency Medical Service	Btd Covering Negative Balance In Medicaid	Telecommunications	\$ (50,000.00)
26194	5/18/2026	010	492	Economic Development	Btd Covering Negative Balance In Medicaid	Industrial Incentive Grnt	\$ (98,000.00)
26194	5/18/2026	010	446	Emergency Medical Service	Btd Covering Negative Balance In Medicaid	Refunds	\$ (50,000.00)
2752	5/14/2026	040	225	Cap Proj-Comm Partnership	Btd For Expense Increases	Joint Venture Construct	\$ (70,000.00)
2752	5/14/2026	490	244	Cap Proj-Board Of Election (Old Srs)	Btd For Expense Increases	C/O-Building	\$ 70,000.00
2752	5/14/2026	040	225	Cap Proj-Comm Partnership	Btd For Expense Increases	Interfund Transfer	\$ 70,000.00
2752	5/14/2026	490	244	Cap Proj-Board Of Election (Old Srs)	Btd For Expense Increases	Transfers Fm Cap Projects	\$ 70,000.00
26195	5/18/2026	010	445	Emergency Management	Btd Covering Negatives For Em	Motor Fuels/Oils	\$ 2,000.00
26195	5/18/2026	010	445	Emergency Management	Btd Covering Negatives For Em	Contracted Services	\$ (4,000.00)
26195	5/18/2026	010	445	Emergency Management	Btd Covering Negatives For Em	Maint Contracts-Equip	\$ 2,000.00
26196	5/21/2026	010	591	Veteran Services	Btd Cover Maint Contacts For Account In Negative	Travel/Training	\$ (160.00)
26196	5/21/2026	010	591	Veteran Services	Btd Cover Maint Contacts For Account In Negative	Maint Contracts-Equip	\$ 160.00
26197	5/21/2026	054	473	Disposal/Landfill	Btd 26197 Covering Negative For Landfill	C/O-Other Improve	\$ (4,300.00)
26197	5/21/2026	054	473	Disposal/Landfill	Btd 26197 Covering Negative For Landfill	Departmental Supply	\$ 4,300.00

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Sheriff's Office: Budget Amendment (BNA#084)

Department: Sheriff's Office

Agenda Title: Budget Amendment (BNA#084)

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> BNA_084_Sheriff_s_Teaching_Abuse_Resistance_program_summer_camp.pdf	Budget Amendment (BNA#084)



BUDGET CHANGE FORM

Budget Change Information			
Keystone #:	BNA#: 084	CO#:	Date Entered into Keystone:
Budget Change Type: Amendment (new budget)	Date Of Request: 05/12/2026	Requester Email: tonya.brittain@clevelandcountync.gov	Requesting Department: Sheriff's Office

Account #	Account Description	Increase	Decrease
"010-440-4-810-43"	DONATIONS-STAR PROG SUMMER CAMP	\$14,213.00	
"010-440-5-790-43"	DONATIONS-STAR PROG SUMMER CAMP	\$14,213.00	

Reason for Request: Budget unbudgeted donations received for STAR Summer Camp from Golf Tournament Fundraiser

Total Amount Revenue Increase and Expense Increase: \$14,213.00

Signatures

Department Head Signature	Budget Analyst Signature	Finance Officer Signature	County Manager Signature	Business Officer Signature
<p style="text-align: center;"><i>× Tonya Brittain for Sheriff Norman</i></p> <p>05/13/2026</p>	<p style="text-align: center;"><i>Jan Bishop</i></p> <p>05/14/2026</p>	<div style="background-color: #cccccc; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> </div> <p style="text-align: center;">05/14/2026</p>		

Clerk to the Board

The above amendment has been approved and recorded in the minutes of the County Commissioners' meeting on

BUDGET NEW - ORDINANCE AMENDMENT

BNA # _____

SUBMITTED TO BOARD OF COUNTY COMMISSIONERS
FOR CONSIDERATION AT MEETING TO BE HELD ON:

June 2, 2026

SIGNATURES:

FROM: BUDGET OFFICER
THRU: FINANCE OFFICE
FOR DEPT: CCSO-School Resource Officers
DATE: 5/11/2026

Finance Director

Department Manager

Account Number	Project Code	Department	Account Name	Increase	Decrease
010.440.4.810.43		Donations-STAR Summer Camp Prog	Fund Balance Appropriated	\$ 14,213.00	
010.440.5.790.43		Donations-STAR Summer Camp Prog	Miscellaneous Exp	\$ 14,213.00	

Explanation of Revisions: Budget donations received for STAR Summer Camp Golf Tournament fundraiser - over original budgeted funds.

THE ABOVE AMENDMENT HAS BEEN APPROVED AND RECORDED IN THE MINUTES OF THE COUNTY COMMISSIONERS' MEETING ON _____ (Date)

Phyllis Nowlen, Clerk to the Board

RETURN TO FINANCE OFFICE and Forward copy via email to Ian.Bishop@clevelandcountync.gov

cc: Personnel Batch # _____
cc: Purchasing Date: _____
By: _____

Account #: 010-440-4-810-43
 DONATIONS-STAR PROG SUMMER CAMP Valid Revenue

Start Period or Year:	Fiscal 26	
==> End Period:	Fiscal 26	
Original Budget/Balance	10,000.00	
Adjustments	0.00	
Transfers	0.00	
Adjusted Budget	10,000.00	

Encumbrances - Current	0.00	
Encumbrances - Prior	0.00	
Encumbrances - Total	0.00	
Requested	0.00	

Debits / Expenses	0.00	
Credits / Receipts	24,213.00	
Account Balance	24,213.00	
Account Detail		
Available Budget	<14,213.00>	
Print Summary	OK	Cancel
Full Time Equivalency		Clear

- Keystone Employee Manage...
- Applications Menu
- Financials Master Menu
- Budget Preparation
- Budget Control
- Request/Control
- Purchasing
- Invoice Entry
- Accounts Payable 1
- Accounts Payable 1
- Accounts Payable 1
- Invoice Change/Car
- Open Accounts Pay
- Accounts Payable 1
- Accounts Payable 1
- Accounts Payable 1
- Inquiry Menu
- Post Payrol Agency
- Post PAAS Refunds
- Procurement Card I
- Invoice Import
- Post Procurement I
- Invoices Exceeding
- Disbursements
- Cash Receipts
- General Ledger
- Inquiry Menu
- Account Balance In
- Wildcard Account 1
- Vendor Inequly
- Requisition Inquiry
- Purchase Order Inq
- Accounts Payable 1
- Check History Inqui
- Cash Receipts Inqu
- Budget Transfer In
- Budget Supplemen
- Journal Entries Incl
- Budget Preparation
- Reports Menu

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Finance Department: Budget Amendment (BNA#085)

Department: Finance Department

Agenda Title: Budget Amendment (BNA#085)

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> BNA_085_Budgeting_funds_for_Town_of_Fallston_s_Parks_and_Rec_Grant.pdf	Budget Amendment (BNA#085)



BUDGET CHANGE FORM

Budget Change Information			
Keystone #:	BNA#: 085	CO#:	Date Entered into Keystone:
Budget Change Type: Amendment (new budget)	Date Of Request: 05/18/2026	Requester Email: ian.bishop@clevelandcountync.gov	Requesting Department: Finance

Account #	Account Description	Increase	Decrease
"010-410-5-701-00"	Outside Agency Request-Towns	\$98,000.00	
"010-410-4-991-00"	FUND BALANCE APPROPRIATED	\$98,000.00	

Reason for Request: Budgeting Town Of Fallston's Parks and Rec grant

Total Amount Revenue Increase and Expense Increase: \$98,000.00

Signatures

Department Head Signature	Budget Analyst Signature	Finance Officer Signature	County Manager Signature	Business Officer Signature
	 <hr/>	 <hr/>		
		05/18/2026		

Clerk to the Board

The above amendment has been approved and recorded in the minutes of the County Commissioners' meeting on



Town of Fallston NC
PO Box 547
Fallston, NC 28042

Invoice

Date 5/8/2026
Invoice # FY25-Special-2

Bill to
 Cleveland County Government
 Attn: David Cotton, Manager
 PO Box 1210
 Shelby, NC 28151-1210

Description		Quantity	Unit Price	Total
FY25 Special Agency Rqst (Fallston Park Project)		1	\$98,000.00	\$98,000.00
First Recreational Park in Fallston-Approved Rqst				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
			Sub Total	\$98,000.00
Tax	0.00%		Tax	\$0.00
			Paid	\$0.00
			Total Due	\$98,000.00

Mary Boggs, Clerk
704.300.2095
 townoffallstonnc@bellsouth.net

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Cooperative Extension: Budget Amendment (BNA#086)

Department: Cooperative Extension

Agenda Title: Budget Amendment (BNA#086)

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> BNA_086_budgeting_Dairy_Buck_Goat_Show_entry_fees_to_pay_out_Small_Animal_Producers.pdf	Budget Amendment (BNA#086)



BUDGET CHANGE FORM

Budget Change Information			
Keystone #:	BNA#: 086	CO#:	Date Entered into Keystone: 05/19/2026
Budget Change Type: Amendment (new budget)	Date Of Request: 05/19/2026	Requester Email: ian.bishop@clevelandcountync.gov	Requesting Department: CoOp Extension

Account #	Account Description	Increase	Decrease
"010-495-4-410-00"	Local & Other grants	\$3,303.62	
"010-495-5-700-00"	GRANTS	\$3,303.62	

Reason for Request: Dairy Buck Goat Show entry fees to be paid out to Small Animal Producers

Total Amount Revenue Increase and Expense Increase: \$3,303.62

Signatures

Department Head Signature	Budget Analyst Signature	Finance Officer Signature	County Manager Signature	Business Officer Signature
05/19/2026	 05/19/2026	 05/19/2026	05/19/2026	05/19/2026

Clerk to the Board

The above amendment has been approved and recorded in the minutes of the County Commissioners' meeting on 05/19/2026

Cc: Susan Labat <diane_labat@ncsu.edu>

Subject: Payment Request: Dairy Buck Show

[External Sender]

Sybil and Ian,

Cleveland County should have received an electronic deposit in the amount of \$3,303.62 from Showmap app on or around May 7, 2026. These were entry fees collected online from exhibitors at the Dairy Buck Goat Show held May 2-4 at the Cleveland County Fairgrounds.

I am requesting a check write in that amount payable to "Small Animal Producers" and mailed to:

Small Animal Producers
c/o David & Kim Peace
3606 Weatherly Lane
Shelby, NC 28150

I can ask them to provide a more formal invoice if needed.

Please advise, and thank you.

Greg

--

Gregory B. Traywick
County Extension Director & Agricultural Agent
NC Cooperative Extension
Cleveland County Center
130 S. Post Road, Suite 1
Shelby, NC 28152
(704) 482-4365

[Redacted signature]

[Redacted signature]

Disclaimer

The information contained in this communication from the sender is confidential. It is intended solely for use by the recipient and others authorized to receive it. If you are not the recipient, you are hereby notified that any disclosure, copying, distribution or taking action in relation of the contents of this information is strictly prohibited and may be unlawful.

--

Gregory B. Traywick
County Extension Director & Agricultural Agent
NC Cooperative Extension
Cleveland County Center
130 S. Post Road, Suite 1
Shelby, NC 28152
(704) 482-4365

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Finance Department: Budget Amendment (BNA#087)

Department: Finance Department

Agenda Title: Budget Amendment (BNA#087)

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> BNA_087_to_budget_bond_sale_proceeds_for_Justice_Center.pdf	Budget Amendment (BNA#087)



BUDGET CHANGE FORM

Budget Change Information			
Keystone #:	BNA#: 087	CO#:	Date Entered into Keystone:
Budget Change Type: Amendment (new budget)	Date Of Request: 05/21/2026	Requester Email:ian.bishop@clevelandcountync.gov	Requesting Department: Finance

Account #	Account Description	Increase	Decrease
493-250-4-400-00	Loan Proceeds	\$6,776,293.43	
"493-250-5-991-00"	CONST IN PROGRESS	\$6,776,293.43	

Reason for Request: To budget additional amount for Bond sale that is currently unbudgeted for Justice Center Project

Total Amount Revenue Increase and Expense Increase: \$6,776,293.43

Signatures

Department Head Signature	Budget Analyst Signature	Finance Officer Signature	County Manager Signature	Business Officer Signature
	<i>Jan Bishop</i>	<i>× Sybil Walker</i>		
		05/21/2026		

Clerk to the Board

The above amendment has been approved and recorded in the minutes of the County Commissioners' meeting on

Receipt Number Clear Date Posted Date
 Receipt Date Bank No
 Receipt Code
 Customer Id Payer US BANK
 Description JAN 7 C#99LA00DL7 BOND SALE
 Payment Code EFT Check No
 Amount
 Cash Account HOMETRUST-OPERATING ACC

Account Number	ASN	Type	Amount
1 493-250-4-400-00		R	\$6,776,293.43
Loan Proceeds		JAN 7 C#99LA00DL7	
Total			\$6,776,293.43

EXHIBIT A
FORM OF REQUISITION
ACQUISITION AND CONSTRUCTION FUND

U.S. Bank Trust Company, National Association
 214 North Tryon Street, 27th Floor
 Charlotte, North Carolina 28202-1078 CN-NC-H27A
 Attention: Corporate Trust Services

Re: Direction to Make Disbursements from the Acquisition and Construction Fund

Ladies and Gentlemen:

Pursuant to Section 3.11 of the Indenture of Trust dated as of November 1, 2025 (the "*Indenture*") between the Cleveland County Public Facilities Corporation (the "*Corporation*") and U.S. Bank-Trust Company, National Association, as trustee (the "*Trustee*"), and Section 4.2 of the Installment Financing Contract dated as of November 1, 2025 (the "*Contract*") between the Corporation and the County of Cleveland, North Carolina (the "*County*"), you are hereby directed to disburse from the 2025 Justice Center Project Account of the Acquisition and Construction Fund referred to in the Indenture (the "*Acquisition and Construction Fund*") the amount indicated below.

The undersigned hereby certifies:

- This is requisition number 2 from the 2025 Justice Center Project Account of the Acquisition and Construction Fund.
- The name and address of the person, firm or corporation to whom the disbursement is due is as follows:
- The amount to be disbursed is \$ \$6,776,293.43
- The purpose of the disbursement is to fund construction.
- The disbursement herein requested is for an obligation properly incurred, is a proper charge against the 2025 Justice Center Project Account of the Acquisition and Construction Fund and has not been the basis of any previous disbursement.

Dated this 6th day of January, 2026 .

COUNTY OF CLEVELAND, NORTH CAROLINA

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

FY27 Authorizing Opioid Settlement Funds Resolution

Department: Health Department

Agenda Title: FY27 Authorizing Opioid Settlement Funds Resolution

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> Memo_Opioid_Settlement_6.2.26.docx	Staff Report
<input type="checkbox"/> FY_2027_Cleveland_County_Authorizing_Resolution.docx	Draft Authorizing Resolution



Cleveland County
NORTH CAROLINA

STAFF REPORT

Date: June 2, 2026

To: David Cotton, County Manager

From: Tiffany Hansen, Assistant County Manager – CHSA/Health Director

Re: FY27 Opioid Settlement Authorizing Resolution Overview

FY27 Authorizing Resolution Overview

The Opioid Settlement Authorizing Resolution is presented to the Board of Commissioners annually for approval in accordance with the requirements of the North Carolina Memorandum of Agreement (MOA) governing opioid settlement funds. The strategies included in this recommendation are approved uses under the MOA and align with evidence-based practices for opioid response, treatment, recovery, prevention, and harm reduction initiatives.

Cleveland County continues to maintain all opioid settlement revenues within a dedicated special revenue account and remains fully compliant with all annual audit and reporting requirements associated with the settlement funds. Recommendations for funding allocations are developed through collaboration with Drug Free Cleveland County, annual public meetings, community stakeholder engagement, review of local data and trends, and consideration of applicable funding caps and approved settlement strategies.

The following proposed funding allocations support evidence-based opioid response, treatment, recovery, harm reduction, and community coordination efforts within Cleveland County for FY 2027:

Proposed Strategy	FY 2027 Proposed Allocation
1. Opioid Settlement Coordinator (Strategy A1)	\$119,650.00
2. Collaborative Strategic Planning Process (Strategy A1)	\$7,000.00
3. Recovery Support Services (Strategy A3)	\$121,950.00
4. Naloxone Distribution (Strategy A7)	\$10,000.00
5. Post Overdose Response Team (Strategy A8)	\$125,000.00
6. Support People in Treatment & Recovery – Stigma Reduction (Strategy B. B12)	\$45,350.00
7. Recovery Court (Strategy B. D3)	\$271,050.00
8. Prevent Misuse of Opioids – Youth Prevention (Strategy B. G9)	\$30,000.00
9. Recovery Housing Support (Strategy A4)	\$225,000.00

Total Proposed Funding for FY 2027: \$955,000.00

**A RESOLUTION BY THE COUNTY OF CLEVELAND
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS**

WHEREAS Cleveland County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids.

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions (“Opioid Settlement Funds”) are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation (“MOA”), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation (“SAAF”), and SAAF-2;

WHEREAS Cleveland County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states that, before spending opioid settlement funds, the local government’s governing body must adopt a resolution that:

- (i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
- (ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
- (iii) states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, SAAF, and SAAF-2, Cleveland County authorizes the expenditure of opioid settlement funds as follows:

- 1. First strategy authorized
 - a. Name of strategy: **Opioid Settlement Coordinator**
 - b. Strategy is included in Exhibit: **A**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A1**
 - d. Amount authorized for this strategy: **\$119,650**
 - e. Period of time during which expenditure may take place:
 - Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **Support personnel responsible for ongoing coordination and oversight of opioid settlement initiatives, including implementation of strategies identified through the collaborative strategic planning process, stakeholder engagement, data collection and analysis, monitoring of emerging community needs and service gaps, and facilitation of additional strategic planning activities as necessary to address opioid misuse, addiction, overdose, recovery, and related issues.**
 - g. Provider: **Cleveland County Health Department**
- 2. Second strategy authorized
 - a. Name of strategy: **Collaborative Strategic Planning**
 - b. Strategy is included in Exhibit: **A**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A1**
 - d. Amount authorized for this strategy: **\$7,000**

- e. Period of time during which expenditure may take place:
Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **Support activities necessary for ongoing coordination and facilitation of the collaborative strategic planning process and implementation of opioid settlement strategies, including stakeholder engagement, partner collaboration, community planning meetings, and monitoring of emerging needs and service gaps.**
 - g. Provider: **Cleveland County Health Department**
3. Third authorized strategy
- a. Name of strategy: **Recovery Support Services**
 - b. Strategy is included in Exhibit: **A**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A3**
 - d. Amount authorized for this strategy: **\$121,950**
 - e. Period of time during which expenditure may take place:
Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **Provide care navigation to support people in treatment or recovery, or people who use drugs, in accessing addiction treatment, recovery support, harm reduction services, primary healthcare, or other services or supports they need to improve their health or well-being.**
 - g. Provider: **Cleveland County Health Department**
4. Fourth authorized strategy
- a. Name of strategy: **Naloxone Distribution**
 - b. Strategy is included in Exhibit: **A**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A7**
 - d. Amount authorized for this strategy: **\$10,000**
 - e. Period of time during which expenditure may take place:
Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **Expand and support community naloxone distribution and overdose prevention efforts.**
 - g. Provider: **Cleveland County Health Department**
5. Fifth authorized strategy
- a. Name of strategy: **Post Overdose Response Team**
 - b. Strategy is included in Exhibit: **A**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A8**
 - d. Amount authorized for this strategy: **\$125,000**
 - e. Period of time during which expenditure may take place:
Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **Support EMS post overdose response teams that connect individuals who have experienced a non-fatal drug overdose to addiction treatment, recovery support, harm reduction services, primary healthcare, or other services or supports they need to improve their health or well-being.**
 - g. Provider: **Cleveland County Health Department**

6. Sixth authorized strategy
 - a. Name of strategy: **Support People in Treatment & Recovery – Stigma Reduction**
 - b. Strategy is included in Exhibit: **B**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **B12**
 - d. Amount authorized for this strategy: **\$45,350**
 - e. Period of time during which expenditure may take place:
Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **Support efforts to reduce stigma associated with opioid use disorder and increase awareness and acceptance of effective treatment and recovery support services.**
 - g. Provider: **Cleveland County Health Department**

7. Seventh authorized strategy
 - a. Name of strategy: **Recovery Court**
 - b. Strategy is included in Exhibit: **B**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **D3**
 - d. Amount authorized for this strategy: **\$271,050**
 - e. Period of time during which expenditure may take place:
Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions.**
 - g. Provider: **Cleveland County Health Department and local Superior Court Judges/teams.**

8. Eighth authorized strategy
 - a. Name of strategy: **Prevent Misuse of Opioids**
 - b. Strategy is included in Exhibit: **B**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **G9**
 - d. Amount authorized for this strategy: **\$30,000**
 - e. Period of time during which expenditure may take place:
Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.**
 - g. Provider: **Cleveland County Health Department**

9. Ninth authorized strategy
 - a. Name of strategy: **Recovery Housing Support**
 - b. Strategy is included in Exhibit: **A**
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: **A4**
 - d. Amount authorized for this strategy: **\$225,000**
 - e. Period of time during which expenditure may take place:
Start date: **July 1, 2026**, through End date **June 30, 2027**
 - f. Description of the program, project, or activity: **Fund programs offering recovery housing support to people in treatment or recovery, or people who use drugs, such as assistance with rent, move-in deposits, or utilities; or fund**

recovery housing programs that provide housing to individuals receiving Medication-Assisted Treatment for opioid use disorder.

g. Provider: **Housing providers as available and as appropriate for level of care.**

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **\$955,000.**

Adopted this the _____ day of _____, 20XX.

_____, Chair
_____] County Board of Commissioners

ATTEST:

_____] Clerk to the Board

COUNTY or CITY SEAL

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Transfer of Funds Request

Department: Foothills Workforce Development

Agenda Title: Transfer of Funds Request

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> Foothills_Transfer_of_Funds_Request_PY2024.pdf	Transfer Request
<input type="checkbox"/> Foothills_WDB_Signatory_and_Plan_Attachment_!.pdf	Foothills WDB Signatory and Plan

**Workforce Innovation and Opportunity Act Voluntary Transfer Request
for
Local Workforce Development Area Releasing Funds**

Name of Local Area Releasing Funds: Foothills Workforce Development Board

Name of Local Area to Receive Funds: Piedmont Triad Workforce Development Board

Program Year: PY2024

Release

	Administrative (4010)	\$
	WIOA Adult (4020)	\$
	WIOA Dislocated Worker (4030)	\$54,400
	In-School Youth (4040) (PC-0000)	\$
	Out-of-School Youth (4040) (PC-0001)	\$

Comments: Due to the change in the labor market conditions during Hurricane Helene disaster, Foothills Workforce Board had a decline in training requirements for the Dislocated Worker program. Foothills focused on the Disaster Recovery Clean-up of the region utilizing Hurricane Helene Disaster Recovery grant for its Dislocated Workers .

Local Area Authorization for Releasing Funds:

Mark Weber

Kevin Gordon

Workforce Development Board (WDB) Chairman

Chief Local Elected Official (CLEO)

WDB Chairman Signature

Date

CLEO Signature

Date

Annette Staley

Workforce Development Board Director



WDB Director Signature

5/18/26

Date

**Workforce Innovation and Opportunity Act Voluntary Transfer Request
for
Local Workforce Development Area Receiving Funds**

Name of Local Area Receiving Funds: Piedmont Triad Workforce Development Board

Name of Local Area to Release Funds: Foothills Workforce Development Board

Program Year: PY24

Receive

	Administrative (4010)	\$
	WIOA Adult (4020)	\$
	WIOA Dislocated Worker (4030)	\$54,400
	In-School Youth (4040) (PC-0000)	\$
	Out-of-School Youth (4040) (PC-0001)	\$

Comments:

Local Area Authorization for Receiving Funds:

Workforce Development Board (WDB) Chairman Chief Local Elected Official (CLEO)

WDB Chair Signature Date

CLEO Signature Date

Workforce Development Board Director Date

WDB Director Signature Date

**Workforce Innovation and Opportunity Act Voluntary Transfer Request
for
Local Workforce Development Area Releasing Funds**

Name of Local Area Releasing Funds: Foothills Workforce Development Board

Name of Local Area to Receive Funds: Northeastern Workforce Development Board

Program Year: PY2024

Release

	Administrative (4010)	\$
	WIOA Adult (4020)	\$
	WIOA Dislocated Worker (4030)	\$
	In-School Youth (4040) (PC-0000)	\$
	Out-of-School Youth (4040) (PC-0001)	\$30,000

Comments: Foothills Workforce Board Service providers did not utilize the entire Out of School Youth Funds due to low enrollments in the Out of School Youth Program.

Local Area Authorization for Releasing Funds:

Mark Weber

Workforce Development Board (WDB) Chairman

Kevin Gordon

Chief Local Elected Official (CLEO)

WDB Chairman Signature

Date

CLEO Signature

Date

Annette Stalev

Workforce Development Board Director



WDB Director Signature

5/18/26

Date

**Workforce Innovation and Opportunity Act Voluntary Transfer Request
for
Local Workforce Development Area Receiving Funds**

Name of Local Area Receiving Funds: Northeastern Workforce Development Board

Name of Local Area to Release Funds: Foothills Workforce Development Board

Program Year: PY24

Receive

	Administrative (4010)	\$
	WIOA Adult (4020)	\$
	WIOA Dislocated Worker (4030)	\$
	In-School Youth (4040) (PC-0000)	\$
	Out-of-School Youth (4040) (PC-0001)	\$30,000

Comments:

Local Area Authorization for Receiving Funds:

Workforce Development Board (WDB) Chairman Chief Local Elected Official (CLEO)

WDB Chair Signature Date

CLEO Signature Date

Workforce Development Board Director Date

WDB Director Signature Date

**Workforce Innovation and Opportunity Act Voluntary Transfer Request
for
Local Workforce Development Area Releasing Funds**

Name of Local Area Releasing Funds: Foothills Workforce Development Board

Name of Local Area to Receive Funds: Cape Fear Workforce Development Board

Program Year: PY2024

Release

	Administrative (4010)	\$
	WIOA Adult (4020)	\$
	WIOA Dislocated Worker (4030)	\$
	In-School Youth (4040) (PC-0000)	\$
	Out-of-School Youth (4040) (PC-0001)	\$48,700

Comments: Foothills Workforce Board Service providers did not utilize the entire Out of School Youth Funds due to low enrollments in the Out of School Youth Program.

Local Area Authorization for Releasing Funds:

Mark Weber

Kevin Gordon

Workforce Development Board (WDB) Chairman

Chief Local Elected Official (CLEO)

WDB Chairman Signature

Date

CLEO Signature

Date

Annette Staley

Workforce Development Board Director



WDB Director Signature

5/18/26

Date

**Workforce Innovation and Opportunity Act Voluntary Transfer Request
for
Local Workforce Development Area Receiving Funds**

Name of Local Area Receiving Funds: Cape Fear Workforce Development Board

Name of Local Area to Release Funds: Foothills Workforce Development Board

Program Year: PY24

Receive

	Administrative (4010)	\$
	WIOA Adult (4020)	\$
	WIOA Dislocated Worker (4030)	\$
	In-School Youth (4040) (PC-0000)	\$
	Out-of-School Youth (4040) (PC-0001)	\$48,700

Comments:

Local Area Authorization for Receiving Funds:

Workforce Development Board (WDB) Chairman

Chief Local Elected Official (CLEO)

WDB Chair Signature

Date

CLEO Signature

Date

Brian Jackson

Workforce Development Board Director

WDB Director Signature

Date

Workforce Innovation and Opportunity Act of 2014

Program Year 2026 Plan

Signatory Page

FOOTHILLS WDB

Boards affirm that the Local Area Workforce Development Board and the Chief Local Elected Official(s) of the Local Area, in partnership, have developed and now submit this update to the Comprehensive, Strategic Regional and Local Area Plan in compliance with the provisions of the Workforce Innovation and Opportunity Act of 2014 and instructions issued by the Governor under authority of the Act.

May 7, 2026

Submission Date

Workforce Development Board Chair

Mr. Mark Weber

Typed or Printed Name

Board Chair

Typed or Printed Title

Signature

Date

Chief Local Elected Official

Mr. Kevin Gordan

Typed or Printed Name

Chairman

Typed or Printed Title

Signature

Date

Foothills Workforce Development Board

**North Carolina Modification for
Local Area Workforce Development
Workforce Innovation and Opportunity Act
Title I Plans**

July 1, 2026 - June 30, 2027

North Carolina Department of Commerce
Division of Workforce Solutions
313 Chapanoke Road, Suite 120
4316 Mail Service Center
Raleigh, NC 27699-4316

Introduction and Instructions

The Workforce Innovation and Opportunity Act (WIOA) requires each Local Area Workforce Development Board (WDB) to develop and submit, in partnership with the chief local elected official (CLEO), a comprehensive four-year plan. Comprehensive Four-Year Plans were submitted in May **2024**.

In North Carolina, annually, each Local Area WDB, in consultation with the chief local elected official, is to provide updates to the Comprehensive Four-Year Plan. The WIOA Program Year (PY) **2026** Plan is to provide current information and be effective **July 1, 2026 - June 30, 2027**, and will include updated current local policies. The Local Area Plan will support the alignment strategy described in the **2024-2027** NC Unified State Plan in accordance with WIOA Section 102(b)(1)(E), and otherwise be consistent with the NC Unified State Plan. Local Area WDBs shall comply with WIOA Section 108 in the preparation and submission of the Plan.

Through its strategic planning efforts, the NCWorks Commission developed a vision and mission for North Carolina's Workforce System. This vision is to build a job-ready workforce to strengthen North Carolina companies, attract new businesses, and ensure our state can adapt to a changing economy. The mission of the state's workforce development system is to ensure North Carolina has an innovative, relevant, effective, and efficient workforce development system that develops adaptable, work-ready, skilled talent to meet the current and future needs of workers and businesses to achieve and sustain economic prosperity and to ensure North Carolinians are ready for the jobs of today and tomorrow by increasing access to education and skills training, fostering employer leadership to prepare workers, and supporting and scaling local innovation.

Federal and State Requirements for Local Administration of the Workforce Innovation and Opportunity Act

Local Area WDBs should reference the Workforce Innovation and Opportunity Act, Public Law 113-128, enacted July 22, 2014. Additional information is available at the U.S. Department of Labor Employment and Training Administration website: <https://www.dol.gov/agencies/eta>.

North Carolina policy information is available at: <https://www.commerce.nc.gov/jobs-training/workforce-professionals-tools-resources/workforce-policies>. Local Area WDBs should reference the North Carolina WIOA Unified State Plan at: <https://www.commerce.nc.gov/north-carolina-wioa-unified-state-plan-2024/open>.

Local Area Plan Submission and Due Date

The Local Area Plan must be submitted through Workforce Information System Enterprise (WISE), the Division's web-based financial system.

The Program Year 2026 Plan is Due: May 4, 2026

Each attachment must be clearly labeled in either Word or PDF format. Forms requiring original signatures may use DocuSign® (or similar) and may be uploaded in WISE.

If original signatures are obtained, forms may be mailed (and must be uploaded in WISE) to the Local Area WDB's assigned Planner at:

Division of Workforce Solutions
313 Chapanoke Road, Suite 120
4316 Mail Service Center
Raleigh, NC 27699-4316

I. Local Area Workforce Development Board (WDB) Overview

The Local Area WDB Overview provides important contact information that is used throughout the Division of Workforce Solutions (DWS). This section must remain current during the Program Year. Updates should be submitted to the Local Area WDB's assigned DWS Planner when changes occur.

In the first section and anywhere else in the Local Area Plan, please include the appropriate salutation along with Titles such as Dr., The Honorable, Chairperson, and Judge.

1. Provide the **Local Area WDB's** official (legal) name as it appears on the local Consortium Agreement established to administer the WIOA or, if not a Consortium, in the formal request for Local Area designation.

Foothills Workforce Development Board

- If the Local Area is a Consortium and the agreement has been updated since the PY 2025 Plan submission, attach a copy of the current Consortium Agreement. If the Consortium Agreement has not been updated since the PY 2025 Plan submission, state N/A. N/A
 - Name document: *Consortium Agreement*.
- If the Local Area is not a Consortium and there have been updates to the Local Area designation since the PY 2025 Plan submission, attach a copy of the formal request for Local Area designation. If the Local Area is not a Consortium and there have not been updates since the PY 2025 Plan submission, state N/A. Click here to enter text.
 - Name document: *Local Area WDB Name Local Area Designation Letter*.
- If the Local Area WDB officially changed its name, please attach a copy of the Status of Incorporation, attorney's letter, or other document to verify the official name change. If not applicable, state N/A. N/A

2. Provide the name, title, organization name, address, phone number, and email address of the **Local Area WDB Director**.

Name: Ms. Annette Staley

Title & Salutation: Director of Foothills Workforce Development

Organization Name: **Isothermal Planning and Development Commission, Doing Business as Foothills Regional Commission**

Address: PO Box 841, 111 West Court St.
Rutherfordton, NC, 28139

Phone Number: 828-351-2369

Email Address: astaley@frcnc.gov

3. Provide the name, elected title, local government affiliation, address, phone number, and email address of the **Chief Local Elected Official (CLEO)**.

Name: The Honorable Kevin Gordon	Elected Title & Salutation: Chairman
Government Affiliation: Cleveland County Board of Commissioners	Address: P.O. Box 340 Waco, NC 28169-0340
Phone Number: 704-470-5378	Email Address: kevin.gordon@clevelandcountync.gov

4. Provide the name, title, business name, address, phone number, and email address of the **individual authorized to receive official mail for the Chief Local Elected Official (CLEO)**, if different than question 3.

Name: Ms. Phyllis Nowlen	Title & Salutation: Clerk to the Board of County Commissioners
Business Name: : Cleveland County Board of Commissioners	Address: 311 E. Marion Street., Shelby, NC 28150
Phone Number: (704)484-4766	Email Address: Phyllis.nowlen@clevelandcountync.gov

5. Provide the name, title, organization name, address, phone number, and email address of the **Administrative/Fiscal Agent responsible for disbursing Local Area WIOA grant funds**. [WIOA Sections 107(d)(12)(B)(i)(III) and 108(b)(15)].

Name: Charlotte Sullivan	Title & Salutation: Finance Director
Organization Name: Isothermal Planning and Development Commission (DBA Foothills Regional Commission)	Address: PO Box 841, Rutherfordton, NC 28139
Phone Number: 828.351.2373	Email Address: csullivan@frcnc.gov

6. Provide the name, title, organization name, address, phone number, and email address of the **Administrative/Fiscal Agent's signatory official**.

Name: Ms. Danna Stansbury	Title & Salutation: Executive Director
----------------------------------	---

Organization Name: **Isothermal Planning and Development Commission (DBA Foothills Regional Commission)**

Address: **PO Box 841, Rutherfordton NC 28139**

Phone Number: **828.351.2373**

Email Address: **dstansbury@frcnc.gov**

7. Attach a copy of the **Administrative Entity/Fiscal Agent's organizational chart** with an 'effective as of date'.

- Name document: **Isothermal Planning and Development Commission (DBA Foothills Regional Commission) Organizational Chart.**

8. Provide the **Administrative Entity's Unique Entity Identifier (UEI)** number and assurance that the 'System for Award Management' (SAM) status is current. Administrative Entities must register at least annually on the SAM website <https://sam.gov/content/home> to receive Federal funding [required by Federal Acquisition Regulation (FAR) Section 4.11 and Section 52.204-7].

QRG2L9XNWC17 Status is current.

9. Provide the name of the **Local Area WDB's Equal Opportunity Officer** who shall be responsible for assuring that discrimination does not occur in its programs or projects. (CPS 10-2021, Change 1)

Alan Toney

10. Provide each **Local Area WDB member's** name, business title, business name and address, phone number, and email address on the provided form. The first block is reserved to identify the Local Area WDB chairperson (*form provided*). Indicate all required representation and if the category is vacant. [WIOA Section 107(b)(2)].

- Name document: ***Foothills WDB Board List.***
- Composition of the Local Area WDBs shall comply with WIOA Section 107. Local Area WDB Membership Requirements have been provided as a reference in [Appendix D](#).
- If a Local Area WDB list is not in compliance, please provide the current list and state the expected date that a compliant list will be provided (detailing vacant positions). Do not change required category names except to clarify those representing multiple categories. When determining the total number of members, representatives serving in more than one category must be counted and listed only once on the form. Identify any names representing a dual category with an asterisk (*).

Notes:

- Please complete the entire form. Check the block on the last page of the form certifying compliance with the required WIOA Local Area WDB business nomination process.
- Representatives with expired terms will not be included in the counted list of Board members.
- Board member terms must be stated in a month/date/year format.
- Plans that do not have a compliant workforce Board will not receive Final Approval. Formula funds will not be awarded until the Local Area WDB has a compliant workforce Board. Exceptions are allowed only when realignment is occurring in the upcoming program year.

The Chief Local Elected Official must establish by-laws consistent with applicable local procedures, state, and federal laws to include WIOA Final Rules and Regulations 679.310(g). The Local Area WDB shall submit by-laws that clearly demonstrate all WIOA and North Carolina required elements described in [Appendix A](#). Additional by-laws guidance/template and electronic meeting formats have been provided in [Appendix B](#) and [Appendix C](#).

11. Attach the Local Area WDB By-Laws including the date of adoption or more recent amendment, if any revisions have been made since the PY 2025 Plan submission. Please state N/A if there are no updates to the By-Laws for the PY 2026 plan submission, and state the Plan year the By-laws were last submitted. By-Laws must include the required elements found in [Appendix A](#). N/A Last Submitted PY24

- Name document: *Foothills WDB By-Laws*.

12. To demonstrate that the attached Local Area WDB By-Laws comply, complete the By-Laws Required Elements – Crosswalk chart if the By-Laws have been updated since the PY 2025 Plan submission (form provided). Please state N/A if the By-Laws have not been updated since the PY 2025 Plan submission, and state the Plan year the Crosswalk chart was last submitted. N/A Last submitted PY24

- Name document: *Foothills WDB By-Laws Required Elements- Crosswalk chart*.

Sunshine Provision – The Local Area WDB shall make available to the public, on a regular basis through electronic means and open meetings, information regarding the activities of the Local Area WDB, including information regarding the Local Area Plan prior to submission of the Local Area Plan, and regarding membership, the designation and certification of one-stop operators, and the award of grants or contracts to eligible providers of youth workforce investment activities, and on request, minutes of formal meetings of the Local Area WDB. [WIOA Section 107(e)]

13. Describe how the Local Area WDB will make copies of the proposed Local Area Plan available to the public. If stating the Local Area Plan will be on the Local Area WDB website, provide the link, as well as the individual's contact information for the distribution of the Plan. [WIOA Section 108(d) and 108(b)(20)]

The Workforce Development Board shall make copies of the proposed Local Plan available to the public through electronic and other means, such as public hearings and local news media; allow for public comment not later than the end of 30 days period beginning on the date the proposed plan is made available; and include with submission of the Local Plan and comments that represent disagreement with the Plan.

Plan can be accessed at: <https://frnc.gov/workforce-development>

Public Comment – The Local Area WDB shall make copies of the proposed Local Area Plan available to the public through electronic and other means, such as public hearings and local news media; allow for public comment not later than the end of the 30-day period beginning on the date the proposed Local Area Plan is made available; and, include with submission of the Local Area Plan any comments that represent disagreement with the Local Area Plan. [WIOA Section 108(d) and 108(b)(20)]

14. Attach a copy of the Local Area WDB's organizational chart with an 'effective as of date.' Include position titles, names, and contact information.

- Name document: *Foothills Organizational Chart.*

15. Complete the following chart for the PY 2026 Local Area WDB's planned meeting schedule to include, the date, time, location, and virtual link (if applicable). (Expand form as needed)

Date	Time	Location (include address, room # and virtual link)
August 6, 2026	12:00 PM	TBD
November 5, 2026	12:00 PM	TBD
February 4, 2027	12:00 PM	TBD
May 6, 2027	12:00 PM	TBD

Note: All Local Area WDB meetings shall be held in accessible facilities. All materials and discussions should be available in an accessible format upon request as indicated under North Carolina-specific requirements detailed in [Appendix A](#).

16. Provide the Month and Date of the Local Area WDB meeting that the PY 2026 Local Area Plan was approved. Attach a copy of the Local Area WDB minutes that reflect this action item.

- Name document: *Foothills WDB Plan Approval Minutes—Date 05/07/2026.*

17. Attach a copy of the signed ‘Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions’ Form (*form provided*). [Required by the Regulations implementing Executive Order 12549, Debarment and Suspension, 2 CFR 180, participants’ responsibilities.]

- Name document: *Foothills WDB Certification Form.*

Documents must have the original signature or DocuSign® (or similar) of the Administrative Entity signatory official. If using original signatures, mail the signed Certification form to the assigned DWS Planner at:

N.C. Division of Workforce Solutions
313 Chapanoke Road, Suite 120
4316 Mail Service Center
Raleigh, NC 27699-4316

18. Submit the original Local Area WDB and Chief Local Elected Official (CLEO) Signatory Page (*form provided*), bearing the original signatures of the CLEO(s) and the Local Area WDB Chairperson, and attach a copy of the signed document if not using DocuSign® (or similar).

- Name document: *Foothills WDB Signatory Page.*

If using original signatures, mail the Signatory Page to the assigned DWS Planner at:

N.C. Division of Workforce Solutions
313 Chapanoke Road, Suite 120
4316 Mail Service Center
Raleigh, NC 27699-4316

II. Local Area WDB Strategic Planning

The Local Area WDB is required to keep the Local Area Plan up to date and adaptable as events and funding changes occur, which may require local area responses. Local Area Plans will require an annual modification. North Carolina has implemented integrated services delivery with an enhanced emphasis on regional planning and services. This approach is consistent with federal, state, and regional initiatives and opportunities. North Carolina's workforce development system includes businesses, organizations, agencies, employed and unemployed persons, training and educational institutions, adults, and youth. To enhance services to all constituents, aligning workforce development planning and services with regional labor markets is both effective and productive.

At the local level, the Local Area WDBs are creatively working to address the new challenges of job growth and expansions. Employers in Local Area WDB areas continue to have a shortage of lower-wage, entry-level and middle-skilled level workers. As a Local Area WDB and workforce system, Local Area WDBs are leveraging resources and engaging in new partnerships that include the business community, economic developers, chambers of commerce, NCWorks Career Centers, community colleges, public schools, and community partners. Working together, Local Area WDBs are paving the way for an even stronger economy through sector partnerships and career pathways initiatives.

1. Based on the history of economic development projects in the Local Area, please describe your engagement with local, regional, and state economic developers including industries of focus, frequency of collaboration, and the number of anticipated projects the Local Area WDB expects to engage in during the upcoming program year? Please indicate the type of services the Local Area WDB expects to provide.

The Foothills WDB is associated with the Foothills Regional Commission which is a Council of Government or COG. This enables our board to seamlessly connect with other departments and agencies at the COG.

In the coming year, we expect to engage the Foothills WDB with projects related to expansions. Foothills plans to host several job fairs, including small job fairs by our Workforce Board and DWS staff at our career centers. *Making it Work (11th Graders and 5th Graders), and Career Day for High School Seniors.

*** We plan to enroll at least four employers into Certified Apprenticeship program. It is our plan to continue to provide training for dislocated workers in temporary employment to assist job seekers and employers affected by Hurricane Helene through the National Dislocated Worker Program.**

***• We will continue to engage businesses, K-12, our community colleges, partner with Economic Development, and the Chambers of Commerce in our region, to develop our workforce from school to life-long learning.**

• Our staff have a close working relationship with the local, economic development within our region and work to improve and increase collaboration.

•The Workforce Board collaborate with our providers through communication, and joint projects. By working together, it establishes the framework to prepare an educate a skilled workforce at any level.

•The Workforce Board will provide resource information and assistance to residents at the Rutherford

Housing Authority, and other housing assistance facilities with soft skills and career pathways. The Board will work to include participants in apprenticeships with the community colleges. Last but not least we continue to involve our members and share information through engagement in our Board meetings. They are incredibly involved in our programs, projects, and events.

2. Identify any **new** Career Pathways developed by the Local Area since the last Local Area Plan submission. Complete the chart below.

Pathway Name	Partner WDBs	Year the pathway was developed	Number of trainees (to date) who have utilized the pathway
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

a. Does the Local Area have plans for the creation and implementation of new career pathways?

N/A

III. NCWorks Career Centers

North Carolina’s workforce system includes multiple agencies, programs, and funders. Collaboration, policy alignment, systemic communication, integration, and modernization of the workforce system will ensure a strong and healthy workforce system that can adapt to a changing economy.

For any documents that are missing or are unnecessary based on the response provided, please state, “No document is loaded and/or it will be loaded by a specific date”.

1. Identify PY 2026 NCWorks Career Center location(s) including Comprehensive (Tier I) and Access Points (Affiliate or Specialized) Sites; On-site partners; how NCWorks Career Center operator(s) are designated and procurement information; provider(s) of WIOA career services and method of selection; whether the youth service provider is on-site and, if so, youth services offered. Use the PY 2026 NCWorks Career Center Chart. [WIOA Section 121(b)(1)(A) and (b)(1)(B)]

- Name document: *Foothills WDB PY 2026 NCWorks Career Centers.*

2. Provide the name(s) of the current One-Stop provider(s), date, and process for when the competitive procurement of the One-Stop Operator(s) occurred. Include the expected length of the contract(s) (one to four years and the current year the contract is (e.g., two of three years). [WIOA Section 108(b)(16)]

The current One-Stop Operator is the Division of Workforce Solutions. Operator was procured utilizing a letter of intent with RFP process (if applicable) in June of 2025 and period of agreement is 4 years. Only one letter of intent was received. The current year is from July 1, 2025-June 30, 2026.

Method of Selection: Competitive Procurement.

- PY 2025 (July 1, 2025-June 30, 2026) -Full Competitive Procurement
- PY 2026 (July 1, 2026-June 30, 2027)
- PY 2027 (July 1, 2027-June 30, 2028)
- PY 2028 (July 1, 2028-June 30, 2029) .

3. Attach the Memorandum of Understanding (MOU) between the Local Area WDB and partners concerning the operation of the NCWorks Career Center system. [WIOA Section 121(c)(1)(2)(A)]

- Name document: *Foothills WDB NCWorks Career Center MOU*.

IV. Performance

The U.S. Department of Labor (USDOL) has the following WIOA Performance Indicators:

- Employment Rate – 2nd Quarter After Exit
- Employment Rate – 4th Quarter After Exit
- Median Earnings – 2nd Quarter After Exit
- Credential Attainment Rate
- Measurable Skill Gains
- Effectiveness in Serving Employers (system-wide measure, not program-specific)

1. Examine the Local Area WDB's current Adult, Dislocated Worker, and Youth performance on the Federal Primary Indicators of Performance for PY 2024-2025 and prior Program Years. (Reports available via FutureWorks BI.) What are some factors that have impacted performance levels both positively and negatively in the current program year?

- a. Provide at least two examples of positive factors and two examples of negative factors with an explanation of each. Some examples to consider include:
- unemployment rate
 - factory closures/openings
 - economic development recruitment

- retention and expansion efforts
- regional industry growth priorities
- weather events and natural disasters that may have impacted the area
- internal operational factors

b. Are there any factors that you anticipate will impact your performance during the upcoming program year(s) either positively or negatively?

Current Performance Overview

Annual Performance Assessment

WDB: 48 - Foothills Program Year: PY 2024

Individual Indicator Scores

	Performance Metric	Goal	Actual Results Passed?
Adult	Employment Rate - 2nd Quarter After Exit	80.4%	84.0% 95.7% Yes
	Employment Rate - 4th Quarter After Exit	85.4%	84.0% 101.7% Yes
	Median Earnings - 2nd Quarter After Exit	\$9,510	\$8,276 114.9% Yes
	Credential Attainment	64.7%	68.0% 95.1% Yes
	Measurable Skill Gains	81.6%	64.2% 127.1% Yes
DW	Employment Rate - 2nd Quarter After Exit	78.6%	77.0% 102.1% Yes
	Employment Rate - 4th Quarter After Exit	81.3%	77.0% 105.6% Yes
	Median Earnings - 2nd Quarter After Exit	\$8,779	\$8,000 109.7% Yes
	Credential Attainment	20.0%	66.0% 30.3% No
	Measurable Skill Gains	63.6%	67.4% 94.4% Yes
Youth	Employment Rate - 2nd Quarter After Exit	70.8%	76.0% 93.2% Yes
	Employment Rate - 4th Quarter After Exit	78.1%	75.1% 104.0% Yes
	Median Earnings - 2nd Quarter After Exit	\$3,468	\$4,708 73.7% Yes
	Credential Attainment	73.3%	59.0% 124.2% Yes
	Measurable Skill Gains	70.4%	61.5% 114.5% Yes
WP	Employment Rate - 2nd Quarter After Exit	69.3%	71.5% 96.9% Yes
	Employment Rate - 4th Quarter After Exit	69.5%	71.5% 97.2% Yes
	Median Earnings - 2nd Quarter After Exit	\$6,791	\$6,983 97.3% Yes

A. Negative Factors that contributed to the Workforce Development Board failing this performance score.

1. Small denominator in the Dislocated Worker performance led to increased risk of not meeting performance. Dislocated Workers that were in the program at this time chose to regain employment, or not return to work, instead of finishing occupational skills training. 2. Most dislocated workers in this performance pool were involved in 2-year training, which made the credential attainment harder to achieve.

Positive Factors. 1. Participants are being addressed with comprehensive counseling from Advisors, and the assistance from one-stop career center system partners to best serve the needs. Retention in Dislocated

Workers engaging in training has increased.

2. **Positive Factors**, engagement has increased through expanded service delivery in and outside of our career centers, improving access, visibility, and connection to WIOA and training staff for all program categories and services.

B. The WDB also aims to get more involved in shorter post-secondary training. These trainings will have a greater success rate, increasing the number of credentials attained. Consistent staff engagement for WIOA Dislocated Worker participants will be utilized to ensure participant success in training, retention, and job outcomes. WIOA will work with RESEA staff to receive additional referrals for WIOA.

WIOA Career Advisors and other NCWorks partners will be involved in this action plan to secure more Dislocated Worker participants and assist in their success in gaining credentials.

2. What strategies and methods are in place to meet or exceed performance goals? Include information about tracking performance, ensuring accountability of positive performance outcomes, and training.

Consider including the following information:

- Who is responsible for tracking performance?
- Which reporting resources are used?
- Is FutureWorks BI employed? If so, how, and how often?
- How often is training provided to staff?

The Foothills Workforce Development Board (FWDB) employs a comprehensive strategy to meet and exceed performance goals through structured tracking, accountability measures, and continuous training. Tracking Performance & Accountability: The WIOA Program Administrator, oversees performance tracking and ensures data accuracy and goal alignment. Case managers actively track their progress using a performance tracking spreadsheet, which allows them to monitor outcomes and adjust strategies as needed. Foothills WDB utilizes Futureworks BI and NCWorks Online reports to analyze and assess performance data. Reports are generated and reviewed quarterly and shared with board members, case managers, and contractor supervisors to maintain transparency and accountability. Training & Support: Monthly case manager meetings serve as a platform for training, performance updates, and sharing best practices. Additional training is provided, ensuring case managers have the necessary tools and knowledge to meet performance expectations. By implementing these strategies, Foothills WDB maintains a proactive approach to workforce development, ensuring that performance goals met.

3. Discuss what corrective action steps are in place if, at any point during the program year, the Local Area WDB is not on track to meet or exceed yearly performance indicator goals.

This question is intended to be hypothetical and is seeking what plan the Local Area WDB has in place to address failing performance, if it were to occur. Answers should address how the Local Area WDB:

- monitors performance,
- communicates with staff,
- makes changes to Local Area WDB performance and training strategies based on reporting data,
- and utilizes follow-up accountability measures.

Foothills WDB closely tracks performance monthly using: Futureworks BI, and NCWorks Online reports. Additionally, quarterly performance reviews with case managers and contractor supervisors help assess progress, identify trends, and address potential challenges early. When performance concerns arise, the Director engages the staff to analyze performance data and pinpoint challenges. Foothills provide targeted technical assistance and training, and ensure open communication between board staff, case managers, and contractor supervisors to align on corrective actions. The board provides monitoring to track improvements, conducts follow-up evaluations with case managers and staff, and Strengthens collaboration with workforce partners to leverage additional resources and expand service reach. By implementing this proactive approach, Foothills WDB remains adaptable and ensures continuous improvement in meeting or exceeding performance goals.

4. How is performance information shared throughout the hierarchy of career center staff? Please detail how the Local Area WDB addresses performance data in its relationship with its service provider(s) and how staff are using performance data to drive Local Area WDB performance.

Consider including the following information:

- a. How is performance tracked in your organization?
- b. How is performance information communicated with all career center staff?
- c. How are career center staff/service providers held accountable?
- d. How is training provided in your organization/career centers?

Sharing and Utilizing Performance Data Within the Local Area WDB Performance data is systematically tracked, communicated, and used to drive workforce development success across all levels of staff, service providers, and contractors.

a. Performance Tracking The WIOA Program Administrator monitors performance, comparing current outcomes against negotiated performance goals.

• Tracking is conducted using NCWorks Online and Futureworks BI reports, which provide insights into enrollments, active cases, exits, and follow-up participants.

b. Communicating Performance Information • The WIOA Program and Accountability Manager and Workforce Development Director review performance data quarterly.

• Reports are shared with the contractors, and case managers to ensure transparency and collective problem-solving. Reports include critical metrics such as: New enrollments and active participants 48

c. Accountability Measures •

Contractors must adhere to an 80% expenditure requirement, monitored quarterly to ensure compliance.

- **If performance gaps are identified, the Program Administrator and Workforce Development Director develop targeted intervention strategies.**

- **Contractors are responsible for tracking their own performance metrics using spreadsheets, ensuring they remain proactive in meeting targets.**

d. Training and Performance Improvement Strategies

- **Technical assistance is provided to contractor supervisors and staff to address performance gaps.**

- **Monthly WIOA Case Manager meetings facilitate discussions on best practices, data-driven decision-making, and problem-solving.**

- **NCWorks Online training and additional workforce development training sessions are offered when needed.**

- **Outreach and marketing assistance enhances participant engagement and program visibility.**

By maintaining a structured, data-driven approach to performance tracking, communication, accountability, and training, the Local Area WDB ensures continuous improvement and the achievement of workforce development goals.

5. Discuss the factors that contribute to the Local Area WDB's credential attainment indicator.
 - a. What are the challenges that the Local Area WDB faces in achieving its credential attainment goal?
 - b. What are some of the strategies that contribute to the Local Area WDB's success in achieving its credential attainment goal?
 - c. How do case managers make use of NCcareers.org and the NC Workforce Credentials list?

The Local Area Workforce Development Board (WDB) actively works to improve credential attainment rates despite several challenges. By identifying barriers, implementing targeted strategies, and utilizing key workforce resources, the WDB supports participants in achieving industry-recognized credentials that lead to sustainable employment.

a. Challenges in Achieving Credential Attainment Goals Several factors make it difficult for participants to complete training programs and earn credentials: **Limited Public Transportation** – Many participants, particularly in rural areas, lack reliable transportation options, making it difficult to attend training programs. **Childcare Barriers** – Affordable and accessible childcare is scarce, preventing many individuals, especially parents, from committing to credential programs. Many available training options require long-term commitments, making it difficult for job seekers who need immediate employment.

b. Strategies for Success in Credential Attainment To address these challenges, the Local Area WDB implements several strategies to support participants: **Transportation Assistance** – The WDB provides travel reimbursements to help participants access training locations. **Childcare Support** – When the budget allows, the WDB offers childcare assistance to reduce barriers for parents pursuing education. **Industry Partnerships** – The WDB works with community colleges and employers to identify and expand short-term training programs that lead to high-demand careers with sustainable

wages. Targeted Outreach – Case managers conduct outreach to inform job seekers of available credential programs and connect them with support services. c. Utilizing NCCareers.org and NC Workforce Credentials List Case managers use NCCareers.org to conduct career assessments and help participants identify training programs that align with their skills and career goals. The NC Workforce Credentials List guides participants toward recognized credentials that improve employability and meet employer demand. The Local Area WDB enhances credential attainment and helps participants secure meaningful, long-term employment by addressing barriers, leveraging available resources, and aligning training with workforce needs.

6. When selecting an eligible training provider from the State Eligible Training Provider List (ETPL) to certify for local use, what is the review process the Local Area WDB uses to make this decision? How does the Local Area WDB ensure informed customer choice in the selection of training providers? In other words, how are customers advised that they have options in choosing their provider? [WIOA Section 108(b)(19)]

The Local Area Workforce Development Board (WDB) follows a structured review process to select eligible training providers from the State Eligible Training Provider List (ETPL) for local certification. This process ensures that training programs align with workforce needs, provide high-quality instruction, and support participants in obtaining credentials that lead to sustainable employment. Review Process for Selecting Training Providers Annual Review of Local Community Colleges Curriculum – Foothills WDB staff annually review local community college course offerings to identify new or updated training programs that meet labor market demands. Ongoing Research & Labor Market Analysis – In addition to the annual review, Foothills WDB staff periodically assess local college websites and labor market data to determine if new training programs should be added. Alignment with In-Demand Occupations – Training providers and programs are selected based on their alignment with high-demand industries in the region, ensuring participants receive training that leads to viable employment opportunities. Employer and Workforce Partner Input – The WDB collaborates with employers, economic development organizations, and workforce partners to identify workforce gaps and adjust training provider options accordingly. To maximize customer choice the staff make available to customers the State List of eligible training providers to customers through the published list in NCWorks.

7. Indicate whether the Local Area WDB has additional requirements for training providers above and beyond those requirements stated in the State ETPL policy. Does the Local Area WDB make use of USDOL's trainingproviderresults.gov website in its evaluation of which training providers to certify for local area use? If so, how? Attach the Local Area ETPL Policy, *only* if the policy has been revised for the PY 2026 Plan and has not been previously submitted to the DWS Planner. If the Local Area ETPL Policy has not been revised for the PY 2026 Plan submission, please state N/A, and state the Plan year the Local Area ETPL Policy was last submitted.

N/A PY24.

- Name Document: *Foothills WDB ETPL Policy.*

V. Equal Opportunity

1. Attach the Local Area WDB's current Equal Opportunity (EO) Complaint Grievance Procedure to address EO requirements, *only* if the policy has been revised for the PY 2026 Plan and has not been previously submitted to the DWS Planner. If the EO Complaint Grievance Procedure has not been updated for the PY 2026 Plan submission, please state N/A, and state the Plan year the EO Complaint Grievance Procedure was last submitted. [29 CFR 38.35]. Click here to enter text.

- Name document: *Foothills EO Complaint Grievance Procedure*.

VI. Adult and Dislocated Worker Services

1. Provide the date and process for the competitive procurement of the Adult and Dislocated Worker Programs that ensure an arms-length relationship between the Local Area WDB and service delivery. Include the expected length of the contract(s) (one to three years and the current year status of the contract (e.g., two of three years). Identify any service provider contract extensions. [WIOA Section 108(b)(16), CPS 02-2026]

FWDB procurement of Title I WIOA services was conducted on February 10, 2023. The competitive RFP process was utilized. A contractor will be voted upon during the May 7, 2026 board meeting. Foothills Workforce Development Board, Adult and Dislocated Worker service provider procurement details are below:

Method of Selection: Competitive Procurement.

Date of Process

PY2026 (July 1, 2026 – June 30, 2029) – Full Competitive Procurement.

RFP Timeline:

Letter of Intent/RFP Public Notice January 27, 2026

Letter of Intent/RFP Posted January 27 2026

Letter of Intent Due February 10, 2026

Proposal Deadline March 13, 2026

Formal Review of Proposals March 16, 2026

FWDB Notice of Selection May 8, 2026

Contract Negotiations May 11, 2026

Anticipated Contract Start Date July 1, 2026

Note: While Final Regulations Section 679.410 (b) and (c) provide exceptions to the competitive procurement process, Local Area WDBs must have an arms-length relationship to the delivery of services.

2. Attach the Local Area WDB's Adult/Dislocated Worker Service Provider list effective July 1, 2026, using the PY 2026 Adult/Dislocated Worker Service Provider List provided.

- Name document: Foothills WDB PY 2026 Adult/Dislocated Worker Service Provider List.

3. How does the Local Area WDB ensure that the minimum of 6% of non-administrative Adult funds is spent on registered apprenticeship/pre-apprenticeship activities and is the Local Area WDB expending the 6% minimum on registered apprenticeship/pre-apprenticeship activities? [*The total 6% expenditure may be comprised of non-administrative WIOA Title I Adult funds, Youth funds, or a combination of both. (CPS 04-2025)*]

The Foothills WDB ensures compliance with the requirement to spend at least 6% of WIOA Title I funds on registered apprenticeship and pre-apprenticeship activities. Expenditures are tracked through the NCWorks and Futureworks reporting systems and are reviewed regularly by the Director to ensure funds are allocated appropriately and that the 6% minimum requirement is met. Foothills WDB supports registered apprenticeship and pre-apprenticeship activities by partnering with local employers, training providers, and apprenticeship sponsors to connect participants with apprenticeship opportunities in high-demand industries. Funding may support related instruction, supportive services, and training costs associated with approved apprenticeship or pre-apprenticeship.

VII. Youth Services

USDOL provides funds to states who in turn provide local workforce areas resources to deliver a comprehensive array of youth services that focus on assisting out-of-school youth and in-school youth with one or more barriers to employment, prepare for post-secondary education and employment opportunities, attain educational and/or skills training credentials, and secure employment with career/promotional opportunities. USDOL and North Carolina's priorities are:

- *Out-of-School Youth (OSY) – A minimum of 75% of the Youth funds allocated to Local Area WDBs, except for the Local Area WDB expenditures for administration, must be used to provide services to OSY;*
- *Work Experience – Not less than 20% of Youth funds allocated to the Local Area WDB, except for the Local Area WDB expenditures for administration, must be used to provide paid and unpaid work experiences;*
- *Registered Apprenticeship – A minimum 6% of Youth and Adult funds allocated to the Local Area WDB, except for the Local Area WDB expenditures for administration, must be used to provide registered apprenticeship/pre-apprenticeship activities. The expenditures may be comprised of Adult funds, Youth funds, or a combination of both; and a*
- *Focus on Partnering – Co-enrollment is encouraged where appropriate with Title II and IV.*

1. Attach the Local Area WDB Youth Service Provider's chart, effective July 1, 2026, using the PY 2026 Youth Service Provider List provided. Complete each column to include specifying where Youth Services are provided and procurement information.

- Name the document: *PY 2026 Foothills WDB Youth Service Provider List.*

2. Provide the date and process for the competitive procurement of the Youth Programs that ensures an arm's-length relationship between the Local Area WDB and service delivery. Include the expected length of the contract(s) (one to three years and the current year status of the contract (e.g., two to three years). Identify any service provider contract extensions. [WIOA Section 108(b)(16), CPS 04-2022, Change 1]

FWDB procurement of Title I WIOA services was conducted on February 10, 2023. The competitive RFP process was utilized. A contractor will be voted upon during the May 7, 2026, board meeting. Foothills Workforce Development Board, Youth Service Provider procurement details are below:

Method of Selection: Competitive Procurement.

Date of Process

PY2026 (July 1, 2026 – June 30, 2029) – Full Competitive Procurement.

RFP Timeline:

Letter of Intent/RFP Public Notice January 27, 2026

Letter of Intent/RFP Posted January 27 2026

Letter of Intent Due February 10, 2026

Proposal Deadline March 13, 2026
Formal Review of Proposals March 16, 2026
FWDB Notice of Selection May 8, 2026
Contract Negotiations May 11, 2026
Anticipated Contract Start Date July 1, 2026

3. Provide the Local Area WDB's approach to meeting the required 75% minimum (NextGen) youth expenditures on out-of-school youth and include special outreach efforts and highlight planned program design.

NEXTGEN will offer scholarship, supportive services, and work-based learning opportunities to OSY populations in order to meet the 75% goal. Serving high schools and ISY will automatically generate OSY services, due to working with early graduates and other high school graduates that need to connect to post-secondary services immediately after high school. NEXTGEN will also focus on GED and AHS students to ensure that Title II recovery services are supported and NEXTGEN students are incentivized to obtain their equivalent.

ISY are a crucial part of services for NEXTGEN as they are a captured population that needs additional resources to connect to workforce opportunities. Work based learning opportunities will be afforded to these students, in partnership with CTE program in the public schools.

4. How does the Local Area WDB ensure that the minimum of 20% of funds is spent on work experience and is the Local Area WDB expending the 20% minimum on work experience, to include an estimate of expenditures that will be paid wages to youth? If the Local Area WDB has not been meeting the minimum of 20% of funds, please explain additional measures to be taken this year. [WIOA Section 129(c)(4)] (CPS 09-2021, Change 1)

The staff are ensuring that staff time is allocated to the 20% work experience funds. Work Experience placements are expected each month and supportive services are added to work experience opportunities to ensure the 20% is being appropriately reached. FWDB staff will work closely with the youth services provider and continuously monitor monthly to ensure the program is maintained at the minimum 20% work experience funds. If requirements are not met, youth services will be scrutinized further to determine if there is an opportunity to increase funding of work experience

5. How does the Local Area WDB ensure that the minimum of 6% of non-administrative Youth funds is spent on registered apprenticeship/pre-apprenticeship activities and is the Local Area WDB expending the 6% minimum on registered apprenticeship/pre-apprenticeship activities? *[The total 6% expenditure may be*

comprised of non-administrative WIOA Title I Adult funds, Youth funds, or a combination of both. (CPS 04-2025])

Foothills Workforce Development Board ensures that at least 6% of WIOA Title I funds are spent on registered apprenticeship and pre-apprenticeship activities by closely monitoring expenditures and incorporating apprenticeship opportunities into program planning and service delivery. The Workforce Operations Director and fiscal staff regularly review budget reports and expenditure data to ensure compliance with the 6% requirement. Career Advisors actively promote registered apprenticeship and pre-apprenticeship opportunities when developing Individual Service Strategies with eligible youth participants. When appropriate, participants are referred to employers and training providers that offer registered apprenticeship programs. The Local Area also collaborates with regional employers, community colleges, and workforce partners to identify and expand apprenticeship and pre-apprenticeship opportunities that align with local industry needs. Commission Policy Statement CPS: 01-2026 Attachment 1 Page 24 of 47 The Local Area WDB tracks all related training, supportive services, and work-based learning activities that qualify toward the 6% requirement. If expenditure appears to be below the required threshold during the program year, program staff work with service providers to increase referrals to eligible apprenticeship or pre-apprenticeship activities. Foothills WDB is committed to meeting and maintaining the minimum 6% expenditure requirement and ensuring continued compliance with state policy CPS 04-2025.

6. Specify if the Local Area WDB plans to offer incentives for (NextGen) youth. If yes, please state the plan year that the most current Youth Incentive Policy was provided. Please upload *only* if the policy has been revised for the PY 2026 Plan and has not been previously submitted to the DWS Planner. The policy should include:
- criteria to be used to award incentives;
 - type(s) of incentive awards to be made available;
 - whether WIOA funds will be used; and
 - the Local Area WDB's internal controls to safeguard cash/gift cards.

Foothills WDB will offer incentives for (NextGen) youth. Youth Incentive Policy PY25

- Name document: *Foothills WDB Youth Incentive Policy. Yes, PY25*

Note: Federal funds may not be spent on entertainment costs. Youth Incentive Policies should include: compliance with the Cost Principles in 2 CFR part 200; identify types of items that may be awarded (gift cards, plaques, certificates, checks); identify types of achievements/completion of activities (an inclusive list is required); practices for internal controls for safeguarding incentives, and provide a sample list of required documentation for reimbursement (diploma, evaluations).

7. If the Local Area WDB does not offer incentives for (NextGen) youth, please explain why.

N/A

8. Please complete the Youth Program Elements chart provided to demonstrate how the Local Area WDB ensures each of the 14 youth program elements is made available to youth participants. Be certain to complete both columns of the chart to demonstrate partnerships and the potential use of shared funding. Please specify partners. [WIOA Section 129(c)(2)(A)]

- Name document: *Foothills WDB Youth Program Elements Chart.*

9. Does the Local Area WDB have a standing committee to provide information to assist with planning, operational, and other issues relating to the provision of services to youth? [WIOA Section 107(b)(4)(A)(ii)]

N/A

a. If no, describe how oversight to planning, operational, and other issues relating to the provision of services to youth will be provided.

Oversight to planning, operational, and other issues relating to youth services are handled by the Foothills WDB as a whole.

b. If yes, please provide a response to the following:

- a) Provide the committee's purpose/vision.

Click here to enter text.

- b) Provide the youth committee's top three goals or objectives for PY 2026.

Click here to enter text.

Click here to enter text.

Click here to enter text.

- c) Provide a list of youth committee members to include members' agency/organization, one of which must be a community-based organization with a demonstrated record of success in serving eligible youth. Provide the Committee's Chair information in the first block (*who must be a Local Area WDB member*).

- Name document: *Local Area WDB Name Youth Committee Members* [WIOA Section 107(b)(4)(A)(ii)]

c. Complete the following chart for the PY 2026 Youth Committee's planned meeting schedule to include dates, times, and locations. (Expand form as needed or mark Not Applicable.)

Date	Time	Location (include address and room #)
Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.

VIII. Program Year 2026 Local Area WDB Plan Required Updated Policy Attachments

1. The following policies, **if updated** since the PY 2025 Plan submission, are *required* to be attached as separate documents in WISE as part of the PY 2026 Local Area Plan. The Local Area Plan is not complete without these documents.

- Name Each Document: *Foothills WDB Policy Name*.
- In the first column, state if the policy is attached or why it is missing and when it can be expected. If two of the policies have been combined, please make a notation.
- In the second column mark “Yes” *only* if the policy has been revised for the PY 2026 Plan and has not been previously submitted to the DWS Planner.
- In the third column indicate the Plan Year the policy was last submitted, *only* if it is *not* being submitted for the PY 2026 Plan.
- Revised policies *must* be submitted with a highlight or summary of the changes made to the local policy.
- Do not add an empty document in WISE as a “placeholder”.

Required Local Area WDB Policies	New or Revised and needs review (Yes/No)	Plan Year Policy was last submitted
1. Adult/Dislocated Worker Experience Policy	No	PY25
2. Competitive Procurement Policy	Yes	PY25
3. Conflict of Interest Policy	No	PY25
4. Nondiscrimination/Equal Opportunity Standards and Complaint Procedures	No	PY25
5. Financial Management Policy for Workforce Innovation and Opportunity Act Title I	No	PY25
6. Individual Training Account Policy	No	PY25
7. On-the-Job Training Policy	No	PY25
8. Oversight Monitoring Policy, Tool and Schedule	No	PY25
9. Priority of Service Policy	Yes	PY25
10. Youth Work Experience Policy	No	PY25
11. Supportive Services Policy	No	PY25

Required Local Area WDB Policies	New or Revised and needs review (Yes/No)	Plan Year Policy was last submitted
12. Local Area WDB WIOA and TAA Co-Enrollment Policy	No	PY25
13. Eligible Training Provider Policy	No	PY25
14. Non-Criminal Complaint Procedures	No	PY25
15. Apprenticeship/Pre-Apprenticeship Policy	New and needs review	N/A

2. Designate whether the following local *Optional Policies* have been **updated** and are included in the Local Area Plan or write “N/A” implying “Not Applicable” if the Local Area WDB does not have this policy and; therefore, does not use these services.

- In the second, column mark “Yes” **only** if the policy has been changed for PY 2026 and has not been previously submitted to the DWS Planner.
- Do not add a blank document in WISE as a “placeholder”.
- These policies are required to operate/offer these services.
- If “Yes”, load the policy as a separate document.
- In the third column, indicate the Plan Year the policy was last submitted, **only** if it is **not** being submitted for the PY 2026 Plan.
- Revised policies should be submitted with a highlight or summary of the changes made to the local policy.
- Name document: ***Foothills WDB, Policy Name***. (Example: IWT Policy – Yes. Attached as *Board Name IWT Policy*.)

Optional Local Area WDB Policies	Yes - the Local Area WDB has a policy or N/A (Not Applicable)	New or Revised and needs review (Yes or N/A)	Plan Year Policy was last submitted
1. Local Area WDB Guidance for Local Incumbent Worker Grants	N/A	N/A	
2. Local Area WDB Needs-Related Payment Policy	N/A	N/A	
3. Local Area WDB Transitional Jobs Policy	N/A.	N/A.	
4. Local Area WDB Youth Incentive Policy	Yes	N/A	PY25

3. Individual Training Accounts (ITAs) are required [Regulations Section 680.300] to pay the cost of training provided with Adult and Dislocated Worker funds and limitations on duration and amount may be included [Regulations Section 680.320]. Please provide the following ITA elements in summary:

Individual Training Accounts (ITA) Summary	
Dollar Amounts	The maximum annual amount to be spent on a Foothills WDB ITA account is up to \$4,600 per participant. The maximum lifetime amount to be spent on Foothills WDB ITA is up to \$9,200 per participant
Time Limits	Two (2) year curriculum programs or less.
Degree or Certificates allowed (Associate, Bachelor's, other)	Certificates (CNAs, CDL-A, EMS, BLET, etc.,) Associates, Bachelor's Degree
Procedures for determining case-by-case exceptions for training that may be allowed	Case managers may request that WIOA funds be used to cover a portion of transportation and childcare expenses where the approved Pell Grant amount is based on estimated personal resources that are no longer available to the applicant, and where funds to cover these expenses are not available from other sources (e.g., DSS). The WIOA review committee must approve the use of WIOA funds for these types of expenses.
Period for which ITAs are issued (semester, school year, short-term, etc.)	Generally issued by semester, however it depends on the student and program. Short-term programs can be issued in one lump sum.
Supportive Services covered by ITA (provide examples such as uniforms, tools, physical exams, etc.)	Program fees, Books, and Supplies needed for attendance in the approved programs such as uniforms and tools.
Other	Click here to enter text.

4. Please specify the supportive services provided by the Local Area WDB Supportive Services Policy. List specific items under Supplies, Emergency, and Other, as identified in the Local Area WDB policy. (Expand form as needed.)				
Transportation	Childcare	Supplies <i>(include examples)</i>	Emergency <i>(include examples)</i>	Other <i>(include examples)</i>
To and from school.	Yes, during school hours.	Uniforms, tools, required PPE, anything required as part of the curriculum.	Uniforms, tools, required PPE, anything required as part of the curriculum.	Click here to enter text.

Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Transportation	Childcare	Supplies <i>(include examples)</i>	Emergency <i>(include examples)</i>	Other <i>(include examples)</i>

Note: The Local Area WDB must adequately safeguard all forms of supportive services payments (i.e., gas cards, cash, gift cards, etc.) and assure that they are used solely for authorized purposes. **The Supportive Services Policy must include the Local Area WDB’s internal controls to safeguard supportive services. The internal controls must address the issuance, storage, and reconciliation of supportive services throughout the area and be clearly stated within the policy.**

Attachment Checklist for Local Area Plan Instructions

- Local Area WDB Signed copy of Updated Consortium Agreement (submit only if have been updated - *(if applicable)*)
- Local Area WDB Administrative Entity Organizational Chart
- Local Area WDB Board Members *(form provided)*
- Local Area WDB By-Laws (submit only if have been updated)
- Local Area WDB By-Laws Required Elements Crosswalk (submit only if By-Laws have been updated - *form provided*)
- Local Area WDB Organizational Chart
- Local Area WDB Administrative Entity Certification Regarding Debarment* *(form provided)*
- Local Area WDB Workforce Development Area Signatory Form* *(form provided)*
- Local Area WDB NCWorks Career Centers *(form provided)*
- Local Area WDB Adult and Dislocated Worker Service Provider *(form provided)*
- Local Area WDB 14 Youth Program Elements Chart *(form provided)*
- Local Area WDB Youth Committee Meeting Schedule (*if applicable*)
- Local Area WDB Youth Committee Members (*if applicable*)
- Local Area WDB Youth Service Provider *(form provided)*
- Local Area Memorandum of Understanding
- Local Area Board Minutes Approving Plan Draft
- Local Area WDB Youth Service Provider *(form provided)*

****Only Policies that are new or have been revised for the PY 2026 Plan and have not been previously submitted to the DWS Planner should be submitted****

Local Area WDB Youth Incentive Policy

- Local Area WDB Eligible Training Provider Policy
- Local Area WDB WIOA and TAA Co-enrollment Policy
- Local Area Adult/Dislocated Worker Work Experience Policy
- Competitive Procurement Policy
- Conflict of Interest Policy
- Nondiscrimination/Equal Opportunity Standards and Complaint Procedures
- Financial Management Policy for Workforce Innovation and Opportunity Act Title I
- Local Area WDB Individual Training Account Policy
- On-the-Job Training Policy
- Local Area WDB Oversight Monitoring Policy, Tool, and Schedule
- Priority of Service Policy
- Youth Work Experience Policy
- Local Area WDB Supportive Services Policy
- Local Area WDB Incumbent Worker Training Policy
- Local Area WDB Needs-Related Policy
- Non-Criminal Complaint Procedures
- Local Area WDB Transitional Jobs Policy
- Apprenticeship/Pre-Apprenticeship Policy

*Mail signed and unfolded originals to assigned DWS Planner at:

N.C. Division of Workforce Solutions
313 Chapanoke Road, Suite 120
4316 Mail Service Center
Raleigh, NC 27699-4316

DocuSign® (or similar) signature pages may be uploaded in WISE.

Appendices

NC Local Area WDB By-Laws Required Elements

[Appendix A](#)

By-Laws Guidance

[Appendix B](#)

Guidance Regarding Meetings and Conferencing via Electronic Means

[Appendix C](#)

Local Area WDB Membership Requirements

[Appendix D](#)

NC Local Area WDB By-Laws Required Elements

At a minimum, the Local Area WDB by-laws must include the following items for DWS approval. When submitting the Local Area WDB by-laws, please specify the section (provide a clear crosswalk) where the following required elements are located within the submitted by-laws.

Elements 1-7 are the *required* elements designated at WIOA Final Rule 679.310(g).

1. The nomination process used by the Chief Local Elected Officials (CLEOs) to elect the Local Area Board Chair and members.
2. The term limitations and how the term appointments will be staggered to ensure only a portion of memberships expire in a given year.
3. The process to notify the Chief Local Elected Officials (CLEOs) of a Board member vacancy to ensure a prompt nominee within ninety (90) days of the vacancy.
4. The proxy and alternative designee process that will be used when a Board member is unable to attend a meeting and assigns a designee as per the requirements of 20 CFR 679.110(d)(4).
5. The use of technology such as phone and web-based meetings, that will be used to promote Board member participation (20 CFR 679.110(d)(5)).
6. The process to ensure Board members actively participate in convening the workforce development system's stakeholders, brokering relationships with a diverse range of employers, and leveraging support for workforce development activities.
7. A description of any other conditions governing appointment or membership on the Board as deemed appropriate by the Chief Local Elected Officials (CLEOs); (20 CFR 679.310(g)(1-7)).

North Carolina specific requirements that must be specified within the by-laws:

1. The adopted generally accepted parliamentary procedure, such as Robert's Rules of Order, chosen by the Board.
2. Whether an appointee filling a vacancy will serve the remainder of the unexpired term or be appointed for a new full term.
3. The Board's policy assures the attendance and participation of its members.
4. Quorum requirements to be not less than 51% constituting 51% of the total filled Board positions.
5. Any standing committees the Board has established shall be included in the by-laws.
6. The Board's conflict of interest policy, which may not be any less stringent than the requirements of the DWS's Policy, shall be referenced in the by-laws.
7. The process the Board will take when expedient action is warranted between Board meetings, such as calling a special meeting or allowing the Executive Committee to act on behalf of the Board.
8. Board meetings will be held in accessible facilities with accessible materials available upon prior request.
9. The Board will meet no less than four times per program year.

By-Laws Guidance

This template is provided for guidance purposes only. It contains sample language that may be used in by-laws development. It is not required that Boards utilize this template or language within. This template reflects multiple counties within a Consortium. Single-county Boards and non-Consortia will need to adjust their by-laws accordingly.

Article 1

Name and Purpose

Section 1. Name

The name of this organization shall be the **Click Here to Enter WDB Name. Board** (hereinafter referred to as the “Board”).

Section 2. Purpose and Responsibilities

The purpose for which the Board is organized is to perform all functions of a WDB and Local Workforce Development Area as set forth in the Federal Workforce Innovation and Opportunity Act of 2014 (“WIOA”), or the corresponding provision of any applicable federal or state laws of related purpose and the rules and regulations promulgated thereunder, and Section 143B-438.11 of the North Carolina General Statutes and to perform such functions with the **Click Here to Enter WDB Name. WDB**.

The Board services area shall encompass the counties of **Click Here to Enter WDB Name..**

The Board responsibilities shall include:

1. Develop and submit Local Area Plan annually to the Governor, a comprehensive 4-year Local Area Plan, in partnership with the Chief Local Elected Official.
2. Perform workforce research and regional market analysis.
3. Convene local workforce development system stakeholders to assist in the development of the Local Area Plan and identify non-federal expertise and resources to leverage support for workforce development activities.
4. Lead efforts to engage with a diverse range of employers and with entities in the region involved.
5. Lead efforts with representatives of secondary and postsecondary education programs in the Local Area to develop and implement career pathways within the Local Area by aligning the employment, training, education, and supportive services that are needed by adults and youth, particularly individuals with barriers.

By-Laws Guidance

6. Lead efforts in the Local Area to identify proven and promising strategies and initiatives for meeting the needs of employers, and workers and jobseekers in the local workforce system, and to identify and disseminate information on promising practices carried out in other local areas.
7. Develop strategies for using technology to maximize the accessibility and effectiveness of the local workforce development system for employers, workers, and jobseekers.
8. Conduct program oversight.
9. Negotiate and reach agreement on local performance accountability measures.
10. Designate or certify one-stop operators, contractors, and service providers and, in appropriate circumstances, terminate for cause the eligibility of such operators.
11. Coordinate activities with education and training providers in the local area.
12. Develop a budget for the activities of the Local Area WDB consistent with the Local Area Plan and the duties of the Local Area Board and subject to the approval of the Chief Local Elected Official.
13. Annually review the physical and programmatic accessibility provisions of all one-stop centers, as well as locations for contractors and service providers, in the local area, in accordance with the Americans with Disabilities Act of 1990.

Article 2

Board Members

Section I. Appointment

There shall be a Board of no more than [Click Here to Enter Number](#). Board members. Members of this organization shall be appointed by the following procedure: The Chief Local Elected Official (of the [Click Here to Enter Name](#). County Board of Commissioners, hereinafter referred to as the CLEO) shall appoint members based on nominations from the following: local business organizations; local education agencies; vocational education institutions, community-based organizations, and higher educational institutions; and private and proprietary schools; state or local labor organizations and other interested organizations.

The number of business sector nominees shall be at least 51% of the number of individuals to be appointed and are appointed from amongst individuals nominated by local business organizations and business trade associations. The nominated candidate or company must be a member of the nominating organization. A majority of the Members shall be representatives of businesses in the local area (including small businesses or organizations representing businesses that, at a minimum, include high-quality, work-relevant training and development in in-demand industry sectors or occupations in the local area) and are owners, chief executives or

By-Laws Guidance

operating officers, or other business executives or employers with optimum policy making or hiring authority. The members of the local Board shall represent diverse geographic areas within the local area.

Section 2. Composition

Organized Labor and Community Based Organizations: Not less than 20% of the Members shall be representatives of the workforce within the local area, who:

- i. shall include representatives of labor organizations, who have been nominated by local labor federations, or other representatives of employees;
- ii. shall include a representative, who shall be a member of a labor organization or a training director, from a joint labor-management apprenticeship program, or if no such program exists in the area, such a representative of an apprenticeship program in the area, if such a program exists.
- iii. may include representatives of community-based organizations that have demonstrated experience and expertise in addressing the employment needs of individuals with barriers to employment, including organizations that serve veterans or that provide or support competitive integrated employment for individuals with disabilities; and
- iv. may include representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of eligible youth, including representatives of organizations that serve out-of-school youth;

Education and training activities: The Board shall include representatives of entities administering education and training activities in the local area, who:

- i. shall include a representative of eligible providers administering adult education and literacy activities under Title II of the WIOA;
- ii. shall include a representative of institutions of higher education providing workforce investment activities (including community colleges);
- iii. may include representatives of local educational agencies, and of community-based organizations with demonstrated experience and expertise in addressing the education or training needs of individuals with barriers to training;

The Board shall include representatives of governmental and economic and community development entities serving the local area, who:

- i. shall include a representative of economic and community development entities;
- ii. shall include an appropriate representative from the State Employment Service Office under the Wagner-Peyser Act serving the local area;
- iii. shall include an appropriate representative of the programs carried out under Title I of the Rehabilitation Act of 1973, serving the local area;

By-Laws Guidance

- iv. may include representatives of agencies or entities administering programs serving the local area relating to transportation, housing, and public assistance, and
- v. may include representatives of philanthropic organizations serving the local area; and

This Board may include such other individuals or representatives of entities as the Chief Local Elected Official determines appropriate.

Section 3. Tenure

All appointments will be for a two-year term to expire on June 30 of each respective term. No member shall serve more than three consecutive terms (6 years) or a total of five terms (10 years) in any one appointed position. An individual whose initial appointment is to fill an unexpired term or an initial staggered term of less than two years, shall be eligible to serve the number of full-length terms other members are eligible to serve, unless, prior to the time for reappointment that individual has already served six consecutive years. Members may be re-appointed at the discretion of the Chief Local Elected Official subject to the term limitations outlined in this section.

Terms shall be staggered to ensure that at any given time a percentage of the members are experienced in WDB functions.

The Board shall advise the Consortium Counties of potential Board member vacancies prior to the end of the term. In the case of a midterm vacancy, an immediate replacement shall be requested of the Consortium County represented by the departing Board member. The appointed Board member shall fill the remaining term of office.

The Board shall not compensate Board Members for their services, but by resolution of the Board, a fixed sum and expenses, if any, may be allowed for attendance at each regular or special meeting of the Board.

Section 4. Termination for Cause

By two-thirds majority vote of the membership or by action of the Chief Local Elected Official, a member may be removed for cause from the Board. Cause would be for such actions as malfeasance, misconduct, or any action which would be deemed not in the best interest of the Board; or three unexcused absences from regular scheduled meetings within the preceding twelve calendar months. Notice that a removal vote that may be taken for cause must be included on the agenda of said meeting. The Chair shall send a precautionary letter to the said Board member upon two unexcused absences within the preceding twelve calendar months prior to the next meeting.

Section 5. Resignation

Letters of resignation must be submitted to the [Click Here to Enter WDB Name](#). Chair. Three consecutive absences without justification and no response to the above referenced letter from the chair will be considered acceptable terms for resignation. Justification must be submitted in writing. The Board Chair has the authority to accept or deny justification.

By-Laws Guidance

Section 6. Vacancies

Upon vacancy of any position on this Board, the procedure in Article II, Section 1, will be followed to provide replacement representation to complete the remainder of that term of appointment.

Article 3 Meetings

Section 1. Regular Meetings

The Board shall meet at a public location at such time and place as determined by the Chairperson. All meetings must be held in an accessible facility, in accordance with the Americans with Disabilities Act (ADA) requirements. All materials must be in an accessible format (i.e., large print, Braille, interpreter, etc.), as needed or indicated.

The Board will meet no less than four times per program year. Regular Board meetings are face to face; however, Board members may attend meetings via conference call, video communications and other alternative methods.

Five working days' notice shall be delivered to each member stating a reasonable time, date and place of the meeting and the meeting's purpose unless deemed an emergency by the Chair or Executive Committee calling for said special meeting.

Section 2. Special Meetings

The Chair of the Board and Committee Chair may, when deemed necessary, call a special meeting of the Board via conference call, video communications, or alternative media sources for transacting any business designated in the call.

Section 3. Quorum

At all meetings (regular or special) of the Board, a majority of the Board members present constitutes a quorum for transacting business. A quorum shall require the participation of Board members constituting 51% of the total filled Board positions. Proxy representatives who are unable to cast votes shall not count toward meeting the quorum requirement. Votes may be cast via electronic medium for remote attendees. The act of the majority of the Board members present at a meeting at which a quorum is present shall be the act of the Board. However, a two-thirds vote of those present shall be required to amend any provision of these by-laws.

Section 4. Conduct of Meetings

All meetings of this Board shall be conducted in accordance with the latest edition of Robert's Rules of Order.

By-Laws Guidance

Section 5. Open Meetings

Local Area Board Conducts Business Openly: The Local Area Board must conduct its business in an open manner as required by WIOA sec. 107(e), by making available to the public, on a regular basis through electronic means and open meetings, information about the activities of the local Board. (20 CFR 679.390) This includes:

- a. Information about the Local Area Plan, or modification to the Local Area Plan, before submission of the Local Area Plan;
- b. List and affiliation of Local Area WDB members;
- c. Selection of one-stop operators;
- d. Award of grants or contracts to eligible training providers of workforce investment activities including providers of youth workforce investment activities;
- e. Minutes of formal meetings of the Local Area Board; and
- f. Local Area Board by-laws, consistent with § 679.310(g).

Section 6. Proxy Representation and Voting

A member may designate a representative to attend a meeting of the Board in his/her absence. The proxy must meet the membership criteria for the member's affiliation type. The proxy will count toward the appointed member's attendance. The representative may participate in discussions and may vote so long as the member provides written voting instructions to the Chair allowing his/her proxy representative to cast votes in accordance with the written voting instructions.

Each Board member present shall be entitled to one vote on each matter for which a vote is taken. Votes may be cast telephonically or via electronic medium.

Section 7. Conflict of Interest and Voting

No WDB member (whether compensated or not) shall engage in any activity, including participation in the selection, award or administration of a sub-grant or contract supported by WIOA funds if a conflict of interest, real or apparent would be involved. Such a conflict would arise when:

- i. The individual,
- ii. any member of the individual's immediate family,
- iii. the individual's partner, or
- iv. an organization which employs, or is about to employ any of the above, has a financial interest in the firm or organization selected for the award.

No WDB member, member of his/her immediate family, officers, employees, or agents of the WDB member's agency or business, shall neither solicit nor accept gratuities, favors, or anything of value from contractors, potential contractors, or parties to sub agreements.

By-Laws Guidance

A WDB member shall not cast a vote on, or participate in, any decision-making capacity on the provision of services by such member (or any organization which that member directly represents), nor on any matter which would provide any direct financial benefit to that member.

No WDB members shall participate in a governmental decision including voting on a matter (including recommendations, appointments, obligating or committing the WDB to a course of action) when such action influences a decision or exercises judgement in making a decision. Any member with a potential or actual conflict of interest shall comply with requirements for public disclosure and recusal.

Article 4 Organization

Section 1. Officers

The officers of this Board shall be a Chair, a Vice-Chair, and a Secretary.

Section 2. Election of Officers

Officers of this Board shall be elected in June for two-year terms. The Chair and Vice-Chair will be elected from among the members who are representatives of the business sector. The secretary will be elected from among all members.

The Chair shall appoint a nominating committee to recommend officers who shall be elected from the Board's business sector membership and shall begin their term at the beginning of the new program year effective July 1. These officers shall serve until their successors are elected and qualified or until they are no longer Board members. If an officer is unable to complete his/her term the Board shall elect a successor to complete the remaining portion of the original term. The Vice-Chair shall not be required to succeed the Chair at the end of the Chair's term of office.

Section 3. Chair

The Chair shall preside at Board meetings, designate standing and ad hoc committees deemed appropriate and appoint their Chair and members. The Chair shall not vote except in the case of a tie, in which event he/she shall cast the deciding vote.

Section 4. Vice-Chair

The Vice-Chair shall assume all duties and responsibilities of the Chair in his/her absence from meetings. In the event that the office of Chair is vacated before the end of the term, the Vice-Chair shall assume the office in an acting capacity until such time as the Board elects a new Chair.

By-Laws Guidance

Section 5. Secretary

The Secretary shall be responsible for proper notification of meetings, review, and submission of the minutes to the Board, and shall carry out any other duties deemed appropriate by the Chair. Local Area staff will serve as support personnel in performing these duties.

Section 6. Executive Committee

The Executive Committee shall consist of the Chair, Vice Chair, Secretary (from a sector other than business), and the previous Chair or Vice-Chair. As determined by the Chair of the Board, chairs of Board committees will attend Executive Committee meetings. Responsibilities of the Executive Committee are as follows: make standing committee assignments and coordination among committees, prepare recommendations to Board on state and national issues, act as needed between regularly scheduled Board meetings, and develop immediate and long-range goals for Board concurrence.

Section 7. Vacancy

If an office becomes vacant, the Board shall elect a successor at its next meeting.

Article 5 Committees

Section 1.

The Chair of the Board shall have the power, except as otherwise provided in this Article, to appoint the members of any Committee for a term of two (2) years. No Committee, except as elsewhere provided in this Article, shall take any action or position on behalf of the Board, bind the Board, or exercise the authority of the Board in the management of the Corporation. The Chair of all the Committees shall be members of the Board. The Executive Committee of the Board shall meet at the call of the Chair of the Board or the written request of any two (2) members of the committee. The Board's other Committees shall meet at the call of their respective Chair or the Chair of the Board.

Section 2.

Electronic meetings shall be permissible in lieu of face-to-face committee meetings at the discretion of the Committee Chair. An electronic meeting of the Committee occurs when Board members are in different locations, connected by electronic means, through audio, video, or both. All votes taken during an electronic meeting shall be by roll call. All scheduled electronic meetings shall be held in such a way that all members participating can hear each other at the same time. When speaking, each member will be asked to clearly identify himself, so that proper recognition is given and recorded. All Board policies, administrative practices, and by-laws shall apply equally to electronic meetings.

By-Laws Guidance

Section 3.

The Local Area WDB may establish standing committees to provide information and assist the Board in carrying out its responsibilities (20 CFR 679.360).

Article 6 Amendments

Section 1. Amendment Procedure

Board by-laws can be amended at any regular Board meeting provided the proposed amendment(s) has been submitted in writing to the Board members at least two weeks prior to the meeting.

Section 2. Vote Needed

The by-laws shall be amended upon affirmative vote by a two-thirds majority of the Board.

Article 7 Severability

In the event that any of the rules, regulations, restrictions, covenants, or conditions of these by-laws are held to be partially or wholly invalid or unenforceable for any reason, such holding shall not affect, alter, modify, or impair in any manner any of the other terms, provisions, rules, regulations, restrictions, covenants, or conditions contained herein.

Adopted This NUMBER DATE Day of MONTH, YEAR.

Board Director, Printed Name and Signature

Date

Chief Local Elected Official Printed Name and Signature

Date

Board Chair, Printed Name and Signature

Date

Guidance Regarding Meetings and Conferencing via Electronic Means

All public WDB meetings and Committee meetings will be held at specified times and places which are convenient and open to the public.

The Board believes it is in the best interest of its members, systems, and customers that the fullest participation and attendance in all meetings be achieved whenever possible. Furthermore, it recognizes that the use of electronic, audio or video conferencing for meeting attendance and voting requirements is permissible so long as the meeting is conducted in accordance with the Sunshine Provision.

The Board in all of its regular and special, standing committee, and ad hoc committee meetings complies with and intends to comply with the provisions of the Sunshine Provision. Therefore, the Board hereby adopts this policy, to be used when needed, to make use of the capabilities for conferencing by electronic means or any other type of audio or video conferencing for its meetings *or* any of the standing committee and ad hoc committee meetings as set forth and adopted according to the following rules as applicable:

- A. All pertinent provisions of the Sunshine Provision must be complied with, including specifically the proper notice of any regular or special meeting, the proper record keeping or minutes of each meeting, the appropriate agenda preparation for each meeting, which in addition shall be posted along with the notice of the meeting; and, in particular, any use of closed sessions shall be in compliance with the provisions of WIOA.
- B. All Board and Committee members attending meetings by electronic conferencing shall be entitled to vote as if they were personally and physically present at the meeting site so long as a quorum is, in total, present and accounted for, and their votes shall be recorded by the Board Director.
- C. A Board or Committee member who attends a meeting by electronic, video, or audio conference must provide notice to the Board Director at least 24 hours prior to the meeting unless such advance notice is impracticable.
- D. The location of the meeting included on the notice shall be equipped with a suitable transmission system (e.g., a speakerphone) in order that the public audience, the members in attendance and any staff in attendance will be able to hear any input, vote, or discussion of the conference and that the member attending by electronic means shall have a similar capability of hearing and participating in such input, vote, or discussion.
- E. As the Board or its committees begin each new matter of business, the Chair will check with all remote locations(s) where members are to ensure that each such connection is active.

Guidance Regarding Meetings and Conferencing via Electronic Means

- F. When a motion is made, and seconded, and discussion regarding the motion begins, the Chair will check that the connection with remote location(s) where members are present is active. Prior to closing discussion and taking any vote, the Chair will ask all remote location(s) where member(s) is(are) present whether there are any additional comments, questions, or information to be added to the discussion.

- G. All decisions will be made using majority rule except when a higher vote is required. There will be no muting of any connections with remote location(s) where members are present at any time. There will be no sidebar discussions.

- H. The procedures outlined above shall also apply to each Board and its Committee members.

Local Area WDB Membership Requirements

Representative of Business (WIOA Section 107(b) (2)(A))

Who May Satisfy the Requirements:

The majority of the members of the Local Area WDB must be representatives of private sector business in the local area. At a minimum, two members must represent small business as defined by the U.S. Small Business Administration. Business representatives serving on Local Area WDBs may also serve on the State Board. Each business representative must meet the following criteria:

- be an owner, chief executive officer, chief operating officer, or other individual with optimum policy making and hiring authority;
- provide employment opportunities in **in-demand** industry sectors or occupations, as those terms are defined in WIOA section 3(23); and provide high-quality, work-relevant training and development opportunities to its workforce or the workforce of others (in the case of organizations representing business as per WIOA Sec. 107(b)(2)(A)(ii); and
- are appointed from among individuals nominated by local business organizations and business trade associations.

In North Carolina, examples of allowable business organizations may include chambers of commerce, trade organizations, large non-profit organizations, such as Rex Hospital, and for-profit organizations, such as Duke Hospital, depending on the specific circumstances. Examples of unallowable business organizations include the N.C. Department of Public Safety or other state or municipal agencies.

Representative of Workforce (WIOA Section 107(b)(2)(B))

Who May Satisfy the Requirements:

Not less than 20% of the members of the Local Area WDB **must** be workforce representatives. These representatives:

- **must include two or more representatives of labor organizations**, where such organizations exist in the local area. Where labor organizations do not exist, representatives must be selected from other employee representatives;

Employee representatives must come from organizations that advocate, enhance, or protect the rights of a group of employees. In North Carolina, such examples include the North Carolina Association of Educators (NCAE), the State Employees Association of North Carolina (SEANC), and the National Guard Association). The National Council for Accreditation of Teacher Education (NCATE) is an example of an organization that is not allowable as a labor organization.

Local Area WDB Membership Requirements

- **must include one or more representatives of a joint labor management, or union affiliated, registered apprenticeship** program within the area who must be a training director or a member of a labor organization. If no union affiliated registered apprenticeship programs exist in the area, a representative of a registered apprenticeship program with no union affiliation must be appointed, if one exists.

In addition to the representatives enumerated above, the Local Area WDB **may** include the following to contribute to the 20% requirement:

- one or more representatives of community-based organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of individuals with barriers to employment, including organizations that serve veterans or provide or support competitive integrated employment for individuals with disabilities; and

In North Carolina, examples of allowable community-based organizations include organizations such as Goodwill and community action agencies.

- one or more representatives of organizations that demonstrated experience or expertise in addressing the employment, training, or education needs of eligible youth, including representatives of organizations that serve out-of-school youth.

Community College representatives would not be appropriate for this category.

Representatives of Education and Training (WIOA Section 107(b) (2)(C))

Who May Satisfy the Requirements:

The balance of Local Area WDB membership **must include:**

- **At least one** eligible provider administering **adult education and literacy** activities under WIOA Title II;
- **At least one** representative from an **institution of higher education** providing workforce investments activities, including community colleges; and
- **At least one representative** from each of the following governmental and economic and community development entities:
 - **Economic and community development** entities;
 - The **State Employment Service Office** under the Wagner-Peyser Act (29 U.S. C. 49 et seq.) serving the local area; and
 - The programs carried out under Title I of the Rehabilitation Act of 1973, other than Sec. 112 or part C of that title.

Local Area WDB Membership Requirements

In addition to the representatives enumerated above, the Chief Local Elected Official (CLEO) **may** appoint other appropriate entities in the local area, including:

- Entities administering education and training activities who represent local educational agencies or community-based organizations with demonstrated expertise in addressing the education and training needs for individuals with barriers to employment;
- Governmental and economic and community development entities who represent transportation, housing, and public assistance programs;
- Philanthropic organizations serving the local area;
- and Other appropriate individuals as determined by the Chief Local Elected Official (CLEO).
- The board chair shall be elected among the business representatives.

The Division of Workforce Solutions may request additional information from Local Area WDBs on representatives and the organizations they represent at any time in order to determine compliance with these requirements. The final determination on whether requirements are met is made by the Division of Workforce Solutions.

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Records Retention and Disposition Schedule

Department: Register of Deeds

Agenda Title: Records Retention and Disposition Schedule

Agenda Summary:

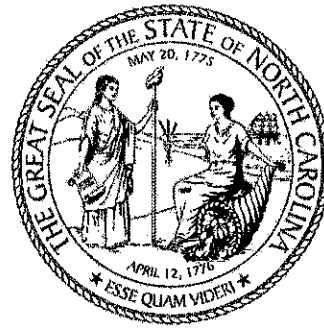
Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> ROD_Retention_Schedule.pdf	Records Retention and Disposition Schedule

COUNTY REGISTER OF DEEDS

RECORDS RETENTION AND DISPOSITION SCHEDULE



Issued By:



North Carolina Department of Natural and Cultural Resources

Division of Archives and Records

Government Records Section

April 13, 2026

TABLE OF CONTENTS

<u>Approval</u>	i
<u>Front Matter</u>	
<u>Executive Summary</u>	vi
<u>Legend for Records Schedule</u>	vii
<u>Records Retention and Disposition Schedule</u>	
<u>Standard 10: Land and Property Records</u>	1
<u>Standard 11: License, Oath, and Registration Records</u>	9
<u>Standard 12: Marriage and Vital Statistic Records</u>	11
<u>Standard 13: Miscellaneous Records</u>	14
<u>Standard 14: Inactive Records</u>	17
<u>Appendix</u>	
<u>Managing Public Records in North Carolina</u>	A-1
<u>Audits, Litigation, and Other Official Actions</u>	A-6
<u>Transitory Records</u>	A-7
<u>Destruction of Public Records</u>	A-9
<u>Electronic Records: E-Mail, Born Digital Records, and Digital Imaging</u>	A-10
<u>Security Preservation Copies of Records</u>	A-12
<u>Disaster Assistance</u>	A-13
<u>Geospatial Records</u>	A-15

APPROVAL

2026 County Register of Deeds Records Retention and Disposition Schedule

The records retention and disposition schedules and retention periods governing the records series listed herein are hereby approved. This approval extends to and includes the program operational records in the **2026 County Register of Deeds Records Retention and Disposition Schedule**:

10. Land and Property Records
11. License, Oath, and Registration Records
12. Marriage and Vital Statistic Records
13. Miscellaneous Records
14. Inactive Records

In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement.

Destructions

G.S. § 121-5 authorizes the Department of Natural and Cultural Resources (DNCR) to regulate the destruction of public records. Furthermore, the local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. The North Carolina Administrative Code states:

“(a) When used in an approved records retention and disposition schedule, the provision that paper records are to be destroyed means that the records shall be:

1. burned, unless prohibited by local ordinance;
2. shredded or torn so as to destroy the record content of the documents or material concerned;
3. placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned; or
4. sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

(b) When used in an approved records retention and disposition schedule, the provision that electronic records are to be destroyed means that the data and metadata are to be overwritten, deleted, and unlinked so the data and metadata may not be practicably reconstructed.

(c) When used in an approved records retention and disposition schedule, the provision that confidential records of any format are to be destroyed means the data, metadata, and physical media are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.”

All local government agencies should maintain logs of their destructions either in the minutes of their governing board or in their Records Management file. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed.

Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.

Audits and Litigation Actions

Records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

Electronic Records

All local government agencies and the Department of Natural and Cultural Resources concur that the long-term and/or permanent preservation of electronic records requires additional commitment and active management by the agency. Agencies agree to comply with all policies, standards, and best practices published by the Department of Natural and Cultural Resources regarding the creation and management of electronic records.

Local government agencies should consider retention requirements and disposition authorities when designing and implementing electronic records management systems. Any type of electronically-created or electronically-stored information falls under the North Carolina General Assembly’s definition of public records cited above. For example, e-mail, text messages, blog posts, voicemails, websites, word processing documents, spreadsheets, databases, and PDFs all fall within this definition of public records. In addition, G.S. § 132-6.1(a) specifies:

“Databases purchased, leased, created, or otherwise acquired by every public agency containing public records shall be designed and maintained in a manner that does not impair or impede the public agency’s ability to permit the public inspection and examination of public records and provides a means of obtaining copies of such records. Nothing in this subsection shall be construed to require the retention by the public agency of obsolete hardware or software.”

Local government agencies may scan any paper record and retain it electronically for ease of retrieval. If an agency wishes to destroy the original paper records before their assigned retention periods have been met, the agency must establish an electronic records policy, including putting into place procedures for quality assurance and documentation of authorization for records destructions approved by the Government Records Section. This electronic records policy and releases for destruction of records must be approved by the Government Records Section.

Agencies should be aware that for the purpose of any audit, litigation, or public records request, they are considered the records custodian obligated to produce requested records, even if said records are being maintained electronically by an outside vendor. Therefore, contracts regarding electronically stored information should be carefully negotiated to specify how records can be exported in case a vendor goes out of business or the agency decides to award the contract to a different vendor.

Reference Copies

All local government agencies and the Department of Natural and Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods that allow these records to be destroyed when "reference value ends." All local government agencies hereby agree that they will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." If a local government agency does not establish internal policies and retention periods, the local government agency is not complying with the provisions of this retention schedule and is not authorized by the Department of Natural and Cultural Resources to destroy the records with the disposition instruction "destroy when reference value ends."

Record Copy

A record copy is defined as "The single copy of a document, often the original, that is designated as the official copy for reference and preservation."¹ The record copy is the one whose retention and disposition is mandated by this schedule; all additional copies are considered reference or access copies and can be destroyed when their usefulness expires. In some cases, postings to social media may be unofficial copies of information that is captured elsewhere as a record copy (e.g., a press release about an upcoming agency event that is copied to various social media platforms). Appropriately retaining record copies and disposing of reference copies requires agencies to designate clearly what position or office is required to maintain an official record for the duration of its designated retention period.

Transitory Records

North Carolina has a broad definition of public records. However, the Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called

¹ Society of American Archivists, *Dictionary of Archives Terminology*.

transitory records. They may be disposed of according to the guidance below. However, all public employees should be familiar with their appropriate retention schedule and any other applicable guidelines for their office. If there is a required retention period for these records, that requirement must be followed. When in doubt about whether a record is transitory or whether it has special significance or importance, retain the record in question and seek guidance from a DNCR records analyst.

Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed. Similarly, "while you were out" slips, memory aids, and other records requesting follow-up actions (including voicemails and calendar invites) have minimal value once the official action these records are supporting has been completed and documented. These records may be destroyed or otherwise disposed of once the action has been resolved.

Drafts and working papers, including notes and calculations, are materials gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of Chapter 132 of the General Statutes, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents that may be destroyed after final approval include:

- Drafts and working papers for internal and external policies
- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports;
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
- Drafts and working papers for presentations, workshops, and other explanations of agency policy that is already formally documented.

Forms used solely to create, update, or modify records in an electronic medium may be destroyed in office after completion of data entry and after all verification and quality control procedures, so long as these records are not required for audit or legal purposes. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g., a signature or notary's seal), they must be retained according to the disposition instructions for the records series encompassing the forms' function.

It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. This schedule supersedes previous versions of this schedule and any localized amendments; it is to remain in effect from the date of approval until it is reviewed and updated.

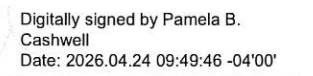
APPROVAL RECOMMENDED


Name: Betsy S. Harnage
Title: Register of Deeds


Kelly Clark Policelli
Digitally signed by Kelly Clark Policelli
Date: 2026.04.17 11:51:57 -04'00'
Kelly Clark Policelli, Director
Division of Archives and Records

APPROVED

Name:
Title: Chair, Board of Commissioners


Pamela B. Cashwell
Digitally signed by Pamela B. Cashwell
Date: 2026.04.24 09:49:46 -04'00'
Pamela B. Cashwell, Secretary
Department of Natural and Cultural Resources

County: Cleveland

2026 County Register of Deeds Records Retention and Disposition Schedule

Effective Date: April 13, 2026

EXECUTIVE SUMMARY

According to N.C. Gen. Stat. § 121-5(b) and N.C. Gen. Stat. § 132-3, you may destroy public records only with the consent of the Department of Natural and Cultural Resources (DNCR). The State Archives of North Carolina is the division of DNCR charged with administering a records management program. This schedule is the primary way the State Archives of North Carolina gives its consent. Without approving this schedule, your agency is obligated to obtain the State Archives of North Carolina's permission to destroy any record, no matter how insignificant.

Each records series listed on this schedule has specific disposition instructions that will indicate how long the series must be kept in your office. In some cases, the disposition instructions are simply "retain in office permanently," which means that those records must be kept in your office forever. In other cases, the retention period may be "destroy in office when reference value ends." An agency may have reference copies of materials, meaning "a copy of a record distributed to make recipients aware of the content but not directing the recipient to take any action on the matter".² Your agency must establish and enforce internal policies by setting minimum retention periods for the records that the State Archives of North Carolina has scheduled with the disposition instructions, "destroy when reference value ends."

Many of the records in the Register of Deeds Office are permanent records with a high degree of legal, administrative, and historical value. They are to be retained permanently and safeguarded from all damage. Any county that has preservation or conservation concerns records regarding these records should consult with the Government Records Section to inquire whether the State Archives wishes to take custody. Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.

E-mail is a record as defined by N.C. Gen. Stat. § 121-5 and N.C. Gen. Stat. § 132. It is the content of the e-mail that is critical when determining the retention period of a particular e-mail, including attachments, not the media in which the record was created. It is important for all agency employees and officials to determine the appropriate records series for specific e-mails and retain them according to the disposition instructions listed with the identified record series.

The State Archives of North Carolina recommends that all agency employees and officials view the tutorials that are available online through the State Archives website in order to familiarize themselves with records management principles and practices.

The State Archives of North Carolina creates preservation duplicates for minutes and selected other records of governing bodies and commissions, adoption records, and maps and plats and provides security storage for those preservation duplicates. Agencies can

² Society of American Archivists, *Dictionary of Archives Terminology*.

request copies of the digital images made during this process. Contact the appropriate Records Management Analyst to begin this process.

These records may also be reproduced by electronic or computer processes, but no digital copy may serve as the official preservation duplicate as defined by N.C. General Statute § 132-8.2. Per the General Statute, preservation duplicates shall be:

“durable, accurate, complete and clear, and such duplicates made by a photographic, photostatic, microfilm, micro card, miniature photographic, or other process which accurately reproduces and forms a durable medium for so reproducing the original shall have the same force and effect for all purposes as the original record whether the original record is in existence or not.”³

If you have records that are not listed in this schedule, contact a Records Management Analyst. An analyst will discuss the nature of the records with you to determine if the records have historical value. If the records do not have historical value, an analyst will provide a Request for Disposal of Unscheduled Records form for you to complete. If the records are an active records series, an analyst will work with you to add it to the next update of this schedule.

³ North Carolina General Statute § 132-8.2: *Selection and preservation of records considered essential; making or designation of preservation duplicates; force and effect of duplicates or copies thereof.*

LEGEND FOR RECORDS SCHEDULE

This records retention and disposition schedule applies to records in all media, unless otherwise specified.



– symbol designating that one or more records in this series may be confidential or may include confidential information.

Item # – an identifying number assigned to each records series for ease of reference.

Series – “a group of similar records that are . . . related as the result of being created, received, or used in the same activity.” Series in this schedule are based on common functions in government offices.

Records Series Title – a short identification of the records in a series, based on their common function.

Series Description – a longer description of the records in a series, often including the types of records that can frequently be found in that series. This information is included underneath the Records Series Title.

Disposition Instructions – instructions dictating the length of time a series must be retained and how the office should dispose of those records after that time.

Certain disposition instructions may include one of the following symbols that indicate further instructions:

- ** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.
- ± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.

Citation – a listing of references to statutes, laws, and codes related to the records series. Citations can include:

- Authority: governing the creation of the record
- Confidentiality: limiting access to public records
- Retention: setting a retention period

Throughout this schedule, items that cross-reference other items within this schedule are indicated with a SEE ALSO reference. If you hover your cursor over one of these items, you will see the hand tool that will enable you to click on the item to follow the link to that location. Sample records series title and description with cross reference included:

AUDITS: PERFORMANCE

Records concerning internal and external audits conducted to assess the function of government programs. Includes reports, working papers, corrective measures, and other related records

SEE ALSO: Audits: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).

No destruction of records may take place if litigation or audits are pending or reasonably anticipated. See also AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS, Page A-6.

STANDARD 10: LAND AND PROPERTY RECORDS

Official records related to ownership, transfer, and leasing of land and property.

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.01	<p>DEEDS, RECORD OF AND INDEX</p> <p>Official copies of deeds in order of registration.</p>	<p>a) Retain official copies in office permanently.**</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina.</p> <p>d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. †</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p><u>Authority</u> G.S. 47-17.1 G.S. 47-17.2 G.S. 161-14 G.S. 161-21</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

† The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 10: Land and Property Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.02	<p>DEEDS OF TRUST (MORTGAGES), RECORD OF AND INDEX</p> <p>Official copies of deeds of trust (mortgages) in order of registration, including foreclosures.</p>	<p>a) Retain official copies in office permanently.**</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina.</p> <p>d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. ±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p><u>Authority</u> G.S. 45-6 G.S. 45-21.01 G.S. 45-36.6 G.S. 45-36.10 G.S. 45-36.17-24 G.S. 45-37.1-2 G.S. 45-42.1 G.S. 45-42.3 G.S. 45-82.1-3 G.S. 47-1 G.S. 47-17.1-2 G.S. 47-18 G.S. 47-20 G.S. 47-20.1-5 G.S. 161-14</p>
10.03	<p>HIGHWAY RIGHT-OF-WAY MAPS AND INDEX</p> <p>Plan and profile sheets of the final right-of-way plans for all department of transportation projects under which the right-of-way or other interest in real property is acquired or access is controlled.</p>	<p>a) Retain in office permanently.</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p>	<p><u>Authority</u> G.S. 136-19.4</p> <p><u>Retention</u> G.S. 136-19.4(b)</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 10: Land and Property Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.04	LAND ENTRY BOOK Record of entries of claims to vacant land. Includes name of person entering claim, description of land claimed, and date claim was filed.	a) Retain in office permanently.** b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.	
10.05	LAND GRANT REGISTER Records of grants from the Office of the Secretary of State obtained by any person.	a) Retain in office permanently.** b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.	
10.06	MINERAL RIGHTS RECORDS AND INDEX Records regarding the recording of subsurface rights, title or property in an area.	a) Retain official copies in office permanently. b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval. c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina. d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. ‡ Agency Policy: Destroy in office after <u>30 days</u>	<u>Authority</u> G.S. 1-42 G.S. 1-42.1-9 G.S. 161-22

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

‡ The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 10: Land and Property Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.07	<p>OFFICIAL RECORD BOOK AND INDEX</p> <p>In some offices recorded records (instruments) are compiled in one "official record book," while other offices compile each type separately. These combined books may include deeds, deeds of trust, satisfactions, withdrawals, transfers, releases, contracts, condemnation, corporations, bankruptcies, farm names, farmland districts, timber marks, historic landmarks, waste disposals, renunciations, tax waivers, exemptions orders, etc.</p> <p><i>Note: Some older Official Record Books may contain Armed Forces Discharges. These should no longer be filed in Official Record Books.</i></p>	<p>a) Retain official copies in office permanently.</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina.</p> <p>d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. †</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p><u>Authority</u> G.S. 161-14.01 G.S. 161-21 G.S. 161-22</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

† The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule Standard 10: Land and Property Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.08	<p>PETROLEUM LEASES REGISTER</p> <p>Records indicating the leases which have been renewed for the ensuing year by every person, firm or corporation holding petroleum leases within the county.</p>	<p>a) Retain official copies in office permanently.</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina.</p> <p>d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. ±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p>Authority G.S. 113-414</p>
10.09	<p>PLATS, MAPS, AND INDEX</p>	<p>a) Retain official copies in office permanently.</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected after registration may be transferred to the State Archives after 30 years.</p>	<p>Authority G.S. 47-30</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 10: Land and Property Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.10	<p>REGISTRATION OF TITLES (TORRENS ACT) AND INDEX</p> <p>Register of certificates of title to real estate established by judgments of the Superior Court under the Torrens Act.</p>	<p>a) Retain official copies in office permanently.</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina.</p> <p>d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. ±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p>Authority G.S. 43-13</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 10: Land and Property Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.11	SURVEYS, RECORD OF AND INDEX	a) Retain official copies in office permanently. b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval. c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina. d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. ± Agency Policy: Destroy in office after <u>30 days</u>	Authority G.S. 47-30 G.S. 161-20
10.12	TEMPORARY INDEX Temporary index used by office until records are registered and entered into the permanent index	Destroy in office when reference value ends. ± Agency Policy: Destroy in office after <u>30 days</u> <i>Retention Note: Registered records are to be entered into a permanent index within 30 days after the date of presentation.</i>	Authority G.S. 161-14

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 10: Land and Property Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.13	UNIFORM COMMERCIAL CODE Security agreements on personal or real property that are recorded to protect the lender's, or secured party's, investment.	a) Retain all filings recorded with real property records permanently. b) Destroy in office after July 1, 2008 all filings which were effective on July 1, 2001. c) Destroy in office all filings not covered in a) and b) when reference value ends. ± Agency Policy: Destroy in office after <u>30 days</u>	Retention G.S. 25-9-710
10.14	WEBSITE (REGISTER OF DEEDS), REAL ESTATE CONVEYANCE	Retain in office permanently.	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

STANDARD 11: LICENSE, OATH, AND REGISTRATION RECORDS

Official records concerning registrations of assumed business names, corporations, and official oaths taken by notary publics.

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.01	<p>CORPORATIONS (INCORPORATIONS) RECORDS AND INDEX</p> <p>Official copies of charters, certificates of dissolution, and other related documentation of corporations whose principal office is in the county.</p>	<p>a) Retain official copies in office permanently.</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina.</p> <p>d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. ±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p><u>Authority</u> G.S. 55D-26</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule Standard 11: License, Oath, and Registration Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.02	<p>NOTARIES PUBLIC RECORDS AND INDEX</p> <p>Includes name and signature of the notary, effective date and expiration date of commission, date oath was administered and date of any revocation or resignation. Also includes certificates and transmittals (oath sheets) received from the Notary Public Section, NC Department of Secretary of State.</p>	<p>a) Retain "Record of Notaries Public" in office permanently.</p> <p>b) Return a scanned copy of the oath to Notary Public Section and give the applicant the certificate.</p> <p>c) Destroy in office the original paper copy of the oath when reference value ends. ±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p><u>Authority</u> G.S. 10B-10</p>
11.03	<p>PARTNERSHIPS AND ASSUMED NAMES RECORDS AND INDEX</p> <p>Registration of assumed business names. Includes amendments to assumed business names and certificates of withdrawal of assumed business names.</p>	<p>a) Retain official copies in office permanently.</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected after registration prior to 1996 may be transferred to the State Archives of North Carolina.</p> <p>d) Original records returned to the office as undeliverable or else not collected after registration date 1996 or later may be destroyed in office when reference value ends. ±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p><u>Authority</u> G.S. 66-71.4 G.S. 66.71-6-8 G.S. 66-71.10</p>


* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

STANDARD 12: MARRIAGE AND VITAL STATISTIC RECORDS

Official records pertaining to major life events such as birth, marriage, death, and disinterment/reinterment.



ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
<p>12.01</p> 	<p>APPLICATIONS FOR CERTIFIED COPIES</p> <p>Application forms completed by persons seeking certified copies of birth, death or marriage certificates.</p>	<p>Destroy in office 2 years from date of request.</p>	<p><u>Authority</u> G.S. 130A-93</p> <p><u>Confidentiality</u> G.S. 130A-93</p>
<p>12.02</p>	<p>GRAVES REMOVAL RECORDS</p> <p>Certificates, maps, attachments and similar records documenting the disinterment and reinterment of graves.</p>	<p>Retain in office permanently.</p>	<p><u>Authority</u> G.S. 65-106 10A NCAC 41H .1201</p>
<p>12.03</p>	<p>MARRIAGE LICENSES</p> <p>Original endorsed marriage licenses returned to the Register of Deeds by the magistrate or minister. Includes delayed marriage certificates, amendments to marriage licenses, and supporting documentation.</p>	<p>a) Retain original licenses, affidavits, and court orders permanently.**</p> <p>b) Destroy in office after 5 years supporting proofs, applications, and related records.</p> <p>c) Forward "Application, License and Certificate of Marriage" forms to the Office of Vital Records.</p> <p>d) Records which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p>	<p><u>Authority</u> G.S. 51-2 G.S. 51-8 G.S. 51-18.1 G.S. 51-21 G.S. 130A-110</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule Standard 12: Marriage and Vital Statistic Records



ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.04	MARRIAGE REGISTER Register of all marriages in the county. Includes, but is not limited to, the full name of the husband and wife, the date the ceremony was performed, and the location of the original license and return.	a) Retain official copies in office permanently.** b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.	<u>Authority</u> G.S. 51-18
12.05 	VITAL RECORDS: AMENDMENTS Records submitted as evidence to amend, correct, or replace a birth or death certificate issued by the office of vital records.	a) Destroy in office 1 year after amendment and/or correction was approved, or request was denied or withdrawn. b) Return to Office of Vital Records copies of certificates involving adoptions, legitimations, or other registrants when a new certificate is received.	<u>Authority</u> G.S. 48-9-107 G.S. 130A-118 10A NCAC 41H <u>Confidentiality</u> G.S. 130A-93
12.06 	VITAL RECORDS: BIRTHS AND INDEX Official copies of birth certificates deposited with the register of deeds by the local health department.	a) Retain official copies in office permanently. b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.	<u>Authority</u> G.S. 130A-97 G.S. 130A-99 <u>Confidentiality</u> G.S. 130A-93

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule Standard 12: Marriage and Vital Statistic Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.07	VITAL RECORDS: DEATHS AND INDEX Official copies of death certificates, including fetal death registrations, deposited with the register of deeds by the local health department. Original records are filed with the office of vital records.	a) Retain official copies in office permanently. b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.	<u>Authority</u> G.S. 130A-99 G.S. 130A-112 G.S. 130A-114 G.S. 130A-115
12.08 	VITAL RECORDS: DELAYED BIRTHS AND INDEX Official copies of certificates registering the birth of a person born in this state, but not registered within one year after birth. Original records are filed with the office of vital records.	a) Retain official copies in office permanently. b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.	<u>Authority</u> G.S. 130A-104 <u>Confidentiality</u> G.S. 130A-93
12.09 	VITAL RECORDS: DELAYED BIRTH APPLICATION RECORDS Applications and other records submitted as evidence in support of a delayed registration of birth. Copies are filed with the office of vital records.	a) Destroy in office after 1 year applications and supporting documentation for a non-completed registration. b) Destroy in office after 1 year applications and supporting documentation for a completed registration (certificate was approved).	<u>Authority</u> G.S. 130A-104 10A NCAC 41H .0400 <u>Confidentiality</u> G.S. 130A-93

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 12: Marriage and Vital Statistic Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.10	<p>VITAL RECORDS: REPORT OF DEATHS OCCURRING OUTSIDE OF COUNTY</p> <p>Reports of deaths occurring outside the county of birth received from the office of vital records.</p>	<p>Destroy in office when reference value ends. ±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	



* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

STANDARD 13: MISCELLANEOUS RECORDS

Other records produced or received by the office of the Register of Deeds.


ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
<p>13.01</p> 	<p>ARMED FORCES DISCHARGES AND INDEX.</p> <p>Official copies of military discharges and indexes.</p>	<p>a) Retain official copies in office permanently.</p> <p>b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.</p> <p>c) Original records returned to the office as undeliverable or else not collected may be destroyed in office when reference value ends. ±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	<p><u>Authority</u> G.S. 47-109 G.S. 47-110 G.S. 47-113</p> <p><u>Confidentiality</u> G.S. 47-113.2</p>
<p>13.02</p> 	<p>ARMED FORCES DISCHARGES AUTHORIZATION FORMS</p> <p>Forms used to give an authorized agent or representative the authority to record or request a copy of a discharge.</p>	<p>a) Retain forms authorizing an agent or representative to record an Armed Forces Discharge for 1 year from date discharge is filed.</p> <p>b) Retain forms authorizing an agent or representative to request a copy of an Armed Forces Discharge for 1 year from date of request.</p>	<p><u>Authority</u> G.S. 47-113.2</p> <p><u>Confidentiality</u> G.S. 47-113.2 (j)</p> <p><u>Retention</u> G.S. 47-113.2 (i)</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 13: Miscellaneous Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.03 	ARMED FORCES DISCHARGES REQUEST FOR COPY FORMS Forms completed by authorized persons requesting copies of discharge records.	Destroy in office 1 year from date received.	<u>Authority</u> G.S. 47-113.2 <u>Confidentiality</u> G.S. 47-113.2 (j) <u>Retention</u> G.S. 47-113.2 (i)
13.04	CEMETERY LISTS Lists of public cemeteries in the county outside of the limits of incorporated municipalities and not established and maintained for their use. Also includes lists of abandoned public cemeteries.	a) Retain in office permanently.** b) Records and indexes which have been transcribed or otherwise duplicated may be destroyed in office upon State Archives of North Carolina approval.	<u>Authority</u> G.S. 65-111
13.05	NOTICE OF ERROR Forms, affidavits, and related records documenting errors made on records, not including amendments to vital records, in the Register of Deeds office.	Follow disposition instructions for original record, i.e. record to be corrected.	<u>Authority</u> G.S. 47-36.1 G.S. 47-36.2

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 13: Miscellaneous Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.06	<p>WEBSITE (REGISTER OF DEEDS), REQUEST TO REDACT PERSONAL INFORMATION</p> <p>Forms and related records documenting a person's request to have personal information removed from the office's publicly available website.</p>	Retain in office permanently.	<p>Authority G.S. 132-1.10 (f)</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

STANDARD 14: INACTIVE RECORDS

Historical record series housed in the Office of the Register of the Deeds or that were previously collected by the Office of the Register of the Deeds.

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.01	ARMED FORCES DISCHARGES REMOVAL REQUEST FORMS Forms and related records documenting a veteran's request to have discharges papers removed from the office's recorded instruments.	Series discontinued. Retain in office permanently.	<u>Authority</u> Session Laws 2002-96 <u>Authority Repealed</u> Session Laws 2003-248
14.02	BONDS: CLERK OF SUPERIOR COURT Taken or renewed bonds belonging to the Office of the Clerk of Superior Court.	Destroy in office 6 years after termination.	<u>Authority</u> G.S. 58-72-50
14.03	BRANDS AND MARKS Brands or earmarks for differentiating livestock.	Series discontinued. Transfer to the State Archives of North Carolina.	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule Standard 14: Inactive Records


ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.04	CHattel MORTGAGES AND INDEX Mortgages, agricultural liens, conditional sales contracts, and all other loans which use personal property as collateral. In 1967, Chattel Mortgages were succeeded by the Uniform Commercial Code.	Series discontinued. Chattel mortgages satisfied prior to 1967 may be destroyed at any time.	
14.05	COHABITATION RECORDS Records of cohabitation filed by freedmen. Includes names of cohabitants and the period of cohabitation.	Series discontinued. Transfer to State Archives of North Carolina.	
14.06	DIVISIONS AND DOWERS RECORDS Copies of reports of commissioners appointed to partition real estate and allot dowers, with certificate of approval of the Clerk of Superior Court.	Series discontinued. Transfer to the State Archives of North Carolina.	Authority G.S. 29-30 G.S. 46A-57
14.07	FARM NAME REGISTER Register of farm descriptions, names, registrants, and date of registration.	Series discontinued. Retain in office permanently.**	Authority G.S. 80-38 G.S. 80-39

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 14: Inactive Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.08 	JUROR LISTS AND RECORDS Includes lists of each person qualified to be selected for jury duty within the county, a statement of the sources used and procedures followed in preparing the list, reports, and all other related documentation.	a) Series discontinued in Register of Deeds Office. Transfer records created prior to 1970 to the State Archives. b) Series discontinued in Register of Deeds Office. Transfer records created after 1970 to Clerk of Court.	<u>Confidentiality</u> G.S. 9-4 <u>Retention</u> G.S. 9-7
14.09	LAND SOLD FOR TAXES AND INDEX Records of land sold for county taxes. Includes name of delinquent taxpayer, years for which taxes were due, and description of property.	Series discontinued. Transfer to State Archives of North Carolina.	
14.10	MARRIAGE HEALTH CERTIFICATES Certificates from a regularly licensed physician stating that no evidence of venereal disease, tuberculosis in the infectious or communicable state, or mental incompetence was found in the applicants.	Series discontinued. Destroy in office immediately.	<u>Authority</u> G.S. 51-9 <u>Authority Repealed</u> Session Laws 1993-647
14.11	MERCHANT RETURNS AND INDEX Merchants' annual reports of total wholesale purchases made, used in determining franchise tax.	Series discontinued. Destroy in office 3 years after receipt.	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 14: Inactive Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.12	MERIDIAN RECORDS AND INDEX Records of the testing of surveyors' instruments. Includes date tested, direction and amount of declination from the county meridian line, and signature of the surveyor.	Series discontinued. Transfer to the State Archives of North Carolina.	
14.13	MISCELLANEOUS RECORDS AND INDEX Found in the physical custody of the Register of Deeds office. These records would typically fall under the care of another local government department within the county. Records may include tax, school, election and similar records found in the Register of Deeds office.	Destroy in office upon State Archives of North Carolina approval.	
14.14	STRAYS, RECORD OF Notices of discovery of lost livestock, with reports of commissioners appointed to determine reimbursement to the finder for care of the animal.	a) Series discontinued in Register of Deeds Office. Transfer records created prior to 1950 to the State Archives. b) Series discontinued in Register of Deeds Office. Transfer records created after 1950 to County Sheriff's Department.	<u>Authority:</u> G.S. 68-18.1 Session Law 2012-18

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

2026 Register of Deeds Program Records Schedule, Standard 14: Inactive Records

ITEM #	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.15	TIMBER MARKS AND INDEX Copies of letters, figures, or words identifying timber trademarks of any person or business within the county.	Series discontinued. Transfer to the State Archives of North Carolina.	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS**, Page A-6.

** Bound records in this series that are more than 30 years old, or have severe conservation concerns, may be offered to the State Archives of North Carolina for permanent transfer.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that the Department of Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

MANAGING PUBLIC RECORDS IN NORTH CAROLINA

Q. What is this “records retention and disposition schedule”?

- A. This document is a tool for the employees of local government agencies across North Carolina to use when managing the records in their offices. It lists records commonly found in agency offices and gives an assessment of their value by indicating how long those records should be retained. This schedule is also an agreement between your agency and the State Archives of North Carolina.

This schedule serves as the inventory and schedule that the State Archives of North Carolina is directed by N.C. Gen. Stat. § 121-5(c) and N.C. Gen. Stat. § 132-8 to provide. It supersedes all previous editions, including all amendments.

Q. How do I get this schedule approved?

- A. This schedule must be approved by your governing body for use in your agency. That approval should be made in a regular meeting and recorded as an action in the minutes. It may be done as part of the consent agenda, by resolution, or other action.
-

Q. Am I required to have all the records listed on this schedule?

- A. No, this is not a list of records you must have in your office.
-

Q. What is “reference value”?

- A. Items containing “reference value” in the disposition instructions are generally records that hold limited value, which is typically restricted to those documenting routine operations within the office. A minimum retention period should be established by the office for any items containing the phrase “destroy in office when reference value ends” in the disposition instructions.
-

Q. Do the standards correspond to the organizational structure of my agency?

- A. Records series are grouped into standards to make it easier for users to locate records and their disposition instructions. You may find that the groupings reflect the organizational structure of your agency, or you may find that records are located in various standards depending on the content of the record. The intent of the schedule’s organization is to provide an easy reference guide for the records created in your agency.

Q. What if I cannot find some of my records on this schedule?

- A. Sometimes the records are listed in a different standard than how you organize them in your office. Be sure to browse the schedule by standard and utilize the search function on the PDF version of the schedule to facilitate the location of records series. If you still cannot locate your records on the schedule, contact a Records Management Analyst. We will work with you to add it to the next update of this schedule so that you may destroy records appropriately.
-

Q. What are public records?

- A. The *General Statutes of North Carolina*, Chapter 132, provides this definition of public records:

“Public record” or “public records” shall mean all documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data-processing records, artifacts, or other documentary material, regardless of physical form or characteristics, made or received pursuant to law or ordinance in connection with the transaction of public business by any agency of North Carolina government or its subdivisions. Agency of North Carolina government or its subdivisions shall mean and include every public office, public officer or official (State or local, elected or appointed), institution, board, commission, bureau, council, department, authority or other unit of government of the State or of any county, unit, special district or other political subdivision of government.

Q. Is any person allowed to see my records?

- A. Yes, except as restricted by specific provisions in state or federal law. N.C. Gen. Stat. § 132-6 instructs:

Every custodian of public records shall permit any record in the custodian’s custody to be inspected and examined at reasonable times and under reasonable supervision by any person, and shall, as promptly as possible, furnish copies thereof upon payment of any fees as may be prescribed by law. ... No person requesting to inspect and examine public records, or to obtain copies thereof, shall be required to disclose the purpose or motive for the request.

Q. What about my confidential records?

- A. Not all government records are open to public inspection. Exceptions to the access requirements in N.C. Gen. Stat. § 132-6 and the definition of public records in N.C. Gen. Stat. § 132-1 are found throughout the General Statutes. You must be able to cite a specific provision in the General Statutes or federal law when you restrict or deny access to a particular record.
-

Q. Am I required to make available to the public copies of drafts that have not been approved?

- A. Yes, even if a report, permit, or other record has not been finalized, it is still a public record subject to request. Any record that is not confidential by law must be provided when a request is received, whether it is “finished” or not.

Q. What do I do with permanent records?

A. Permanent records should be maintained in the office that created the records, forever.

The Department of Natural and Cultural Resources (DNCR) is charged by the General Assembly with the administration of a records management program (N.C. Gen. Stat. § 121-4 (2) and § 132-8.1) and the maintenance of “a program for the selection and preservation of public records considered essential to the operation of government and to the protection of the rights and interests of persons” (§ 132-8.2). Permanent records with these characteristics require preservation duplicates that are human-readable (paper or microfilm). Some examples of these characteristics include but are not limited to:

- Affect multiple people, without regard to relation
- Have significance over a long span of time
- Document governance
- Document citizenship

Examples of records with these characteristics:

- Minutes of governing bodies at the state and local levels are the basic evidence of our system of governance, and are routinely provided for the public to read.
- Records, such as deeds and tax scrolls, about land document changes in ownership and condition. Counties maintain offices expressly for the purpose of making those records available to the public. Other records in local and state governments document potential public health hazards, such as hazardous materials spills.
- Adoptions, marriages, and divorces document changes in familial relationships and document citizenship. Though adoptions are confidential (not available for public inspection), they document citizenship and changes in inheritance and familial succession.
- Court records, such as wills, estates, and capital cases, affect people within and across family groups, are made available for public inspection, and often involve transactions related to the examples above.

See the Human-Readable Preservation Duplicates guidance issued by the North Carolina Department of Natural and Cultural Resources and check with a records analyst to determine whether your permanent records require a preservation duplicate.

Q. What is historical value?

A. Historical records document significant events, actions, decisions, conditions, relationships, and similar developments. These records have administrative, legal, fiscal, or evidential importance for the government or its citizens. Two criteria for determining historical value are inherent interest and extraordinary documentation:

- Inherent interest is created by non-routine events, by the involvement of famous parties, and by compelling contexts. For instance, foreclosure proceedings from the 1930s have high historical value because they date from the era of the Great Depression.

- Extraordinary documentation is found in records that shed light on political, public, or social history. For instance, the records from the replevin case that returned the Bill of Rights to North Carolina hold more historical value than most property case files because of the political history intertwined with this case.

SANC has further elaborated selection criteria that help distinguish records with historical value:

- Do they protect the rights and property of citizens?
- Do they have a long-term impact on citizens?
- Do they document the core functions of an agency?
- Do they document high-level decision-making that shapes an agency's policies or initiatives?
- Do they summarize an agency's activities?

Contact a [Records Management Analyst](#) for further assistance in assessing historical value.

Q. What if I do not have any records?

- A.** Nearly every position in government generates, receives, or uses records. Computer files of any kind, including drafts and e-mail, are public records. Even if your records are not the official or final version, your records are public records. Not all records have high historical, legal, or fiscal value, but they all must be destroyed in accordance with the provisions of the appropriate records schedule.
-

Q. I have a lot of unsorted records. What's a good first step for getting a handle on these records?

- A.** We encourage you to create a file plan of what records you have. When you create this plan, you can match each record to its placement on this schedule or on the appropriate retention schedule. A sample file plan is available on our [Records Management Tools webpage](#). Having a file plan can help you strategize how to best organize your physical or digital records. A file plan is also useful in disaster planning and scheduling destructions.
-

Q. May I store our unused records in the basement, attic, shed, etc.?

- A.** Public records are public property. Though we encourage agencies to find places to store records that do not take up too much valuable office space, the selected space should be dry, secure, and free from pests and mold. Your office must ensure that records stored away from your main office area are well protected from natural and man-made problems while remaining readily available to your staff and the public.
-

Q. Our old records are stored in the attic, basement, off-site building, etc. Are we required to provide public access to these records?

- A.** Yes, as long as the records are not confidential by law. You should also be aware that confidentiality can expire.

Q. Aren't all our old records at the State Archives of North Carolina?

A. Probably not. The State Archives of North Carolina collects only very specific types of records from local government offices. Contact a Records Management Analyst for more information about which records are held or can be transferred to the State Archives of North Carolina for permanent preservation.

Q. I found some really old records. What should I do with them?

A. Contact a Records Management Analyst. We will help you examine the records and assess their historical value.

Q. Can I give my old records to the historical society or public library?

A. Before you offer any record to a historical society, public library, or any other entity, you must contact a Records Management Analyst. Permanent records must be kept either in your offices or at the State Archives of North Carolina.

Q. Whom can I contact with questions?

A. You may contact a Records Management Analyst directly or email recordsmanagement@dncr.nc.gov.

Q. What types of workshops or training do you offer?

A. Records Management Analysts conduct in-person and virtual workshops for local government agencies. There is no fee for these workshops, and a certificate of attendance can be provided upon request. If you would like to schedule a customized workshop for your agency, contact an analyst or email recordsmanagement@dncr.nc.gov.

AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS

Q. Why is there an asterisk in the disposition instructions of so many items on this schedule?

A. No record involved in a pending or ongoing audit, legal, or other official action may be destroyed before that audit or action is resolved.

A legal hold or litigation hold means that records that are the subject of the legal hold or litigation hold must be preserved and thus must not be destroyed until officially released from the hold. A legal hold or litigation hold is placed when either an official discovery order is served on the agency requesting the production of the records in question (for a litigation, regulatory investigation, audit, open records request, etc.) or litigation is pending and the agency is thus on notice to preserve all potentially relevant records. You must also ensure that for a claim or litigation that appears to be reasonably foreseeable or anticipated but not yet initiated, any records (in paper or electronic formats) relevant to such a claim or litigation are preserved and not destroyed until released by your General Counsel. The records in question must not be destroyed until the completion of the action and the resolution of all issues that arise from it regardless of the retention period set forth in this schedule.

We have used an asterisk (*) in the disposition instructions to mark records series that are commonly audited, litigated, or may be subject to other official actions. However, any record has this potential. Records custodians are responsible for being aware of potential actions, and for preventing the destruction of any record that is, or may be reasonably expected to become, involved in an audit, legal, or other official action.

Records used during routine audits may be destroyed when the governing body accepts the audit, if the records have completed the retention period listed in this schedule. If time remains in the retention period, the records must be maintained for the remainder of the period. The auditor's working papers must be kept according to the schedule. (See General Records Schedule: Local Government Agencies, Audits: Performance (STANDARD 1: ADMINISTRATIVE AND MANAGEMENT RECORDS) and Audits: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).) Should a dispute arise over an audit, the records that were audited should be retained until that dispute is resolved.

The attorney representing the agency should inform records custodians when legal matters are concluded and records will no longer be needed. Following the conclusion of any legal action, the records may be destroyed if they have met the retention period in the schedule. Otherwise, they should be kept for the remaining time period.

TRANSITORY RECORDS

According to North Carolina General Statutes § 121 and § 132, every document, paper, letter, map, book, photograph, film, sound recording, magnetic or other tape, electronic data processing record, artifact, or other documentary material, regardless of physical form or characteristics, made or received in connection with the transaction of public business by any state, county, municipal agency, or other political subdivision of government is considered a public record and may not be disposed of, erased, or destroyed without specific approval from the Department of Natural and Cultural Resources.

The Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called "transitory records." The following questions and answers discuss types of transitory records commonly created in state government. They may be disposed of according to the guidance below. However, all public employees should be familiar with the General Records Schedule: Local Government Agencies, their office's Program Records Retention and Disposition Schedule, and any other applicable guidelines for their office. If any of these documents require a different retention period for these records, follow the longer of the two retention periods. When in doubt about whether a record is transitory, or whether it has special significance or importance, retain the record in question and seek guidance from a Records Management Analyst.

Q. *What do I do with routing slips, fax over sheets, "while you were out" slips, memory aids, etc.?*

- A.** Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed.

Similarly, "while you were out" slips, memory aids, and other records requesting follow-up actions (including voicemails) have minimal value once the official action these records are supporting has been completed and documented. Unless they are listed on the General Records Schedule: Local Government Agencies or your office's Program Records Retention and Disposition Schedule, these records may be destroyed or otherwise disposed of once the action has been resolved.

Q. *What about research materials, drafts, and other working papers used to create a final, official record?*

- A.** Drafts and working papers are materials, including notes and calculations, gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of General Statute § 132, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents which may be destroyed after final approval include:
- Drafts and working papers for internal and external policies
 - Drafts and working papers for internal administrative reports, such as daily and monthly activity reports

- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
 - Drafts and working papers for presentations, workshops, and other explanations of agency policy that are already formally documented
-

Q. *What if I have forms designed and used solely to create, update, or modify records in an electronic medium?*

- A.** If these records are not required for audit or legal purposes, they may be destroyed in office after completion of data entry and after all verification and quality control procedures. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g., a signature or notary's seal), they should be retained according to the disposition instructions for the records series encompassing the forms' function.

See also the State Archives of North Carolina's [guidance on digital signatures](#).

DESTRUCTION OF PUBLIC RECORDS

Q. When can I destroy records?

- A. After your agency has approved this records retention and disposition schedule, records that have met retention should be destroyed in one of the following ways per the N.C. Administrative Code, Title 7, Chapter 4, Subchapter M, Section .0510:
1. burned, unless prohibited by local ordinance;
 2. shredded or torn so as to destroy the record content of the documents or material concerned;
 3. placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned;
 4. sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

The provision that electronic records are to be destroyed means that the data, metadata, and physical media are to be overwritten, deleted, and unlinked so that the data and metadata may not be practicably reconstructed.

The data, metadata, and physical media containing confidential records of any format are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.

Without your agency's approval of this records schedule, no records may legally be destroyed.

Q. How can I destroy records if they are not listed on this schedule?

- A. Contact a Records Management Analyst. An analyst will discuss the nature of the records with you to determine if the records have historical value. If the records do have historical value, we will discuss the possibility of transferring the records to the State Archives of North Carolina to be preserved permanently.

If the records do not have historical value, an analyst will provide a Request for Disposal of Unscheduled Records form for you to complete. If the records are an active records series, an analyst will work with you to add it to the next update of this schedule.

Q. Am I required to tell anyone about the destructions?

- A. We recommend that you report on your records retention activities to your governing board on an annual basis. This report does not need to be detailed, but it is important that significant destructions be entered into the minutes of the Board. We have a sample destructions log available on our Records Management Tools webpage.

ELECTRONIC RECORDS: E-MAIL, BORN-DIGITAL RECORDS, AND DIGITAL IMAGING

Q. When can I delete my e-mail?

A. E-mail is a public record as defined by N.C. Gen. Stat. § 121-5 and § 132. Electronic mail is as much a record as any paper record and must be treated in the same manner. It is the content of each message that is important. If a particular message would have been filed as a paper memo, it should still be filed (either in your e-mail program or in your regular directory structure), and it should be retained the same length of time as its paper counterparts. It is inappropriate to destroy e-mail simply because storage limits have been reached. Some examples of e-mail messages that are public records and therefore covered by this policy include:

- Policies or directives;
- Final drafts of reports and recommendations;
- Correspondence and memoranda related to official business;
- Work schedules and assignments;
- Meeting agendas or minutes
- Any document or message that initiates, facilitates, authorizes, or completes a business transaction; and
- Messages that create a precedent, such as issuing instructions and advice.

See the State Archives' [webpage on managing e-mail as a public record](#) for more guidance.

Q. May I print my e-mail to file it?

A. We do not recommend printing e-mail for preservation purposes. Important metadata is lost when e-mail is printed. See [Metadata as a Public Record](#) for more information.

Q. I use my personal e-mail account for work. No one can see my personal e-mail, right?

A. The best practice is to avoid using personal resources, including private e-mail accounts, for public business. N.C. Gen. Stat. § 132-1 states that records "made or received pursuant to law or ordinance *in connection with the transaction of public business* by any agency of North Carolina government or its subdivisions" are public records (emphasis added). The fact that public records reside in a personal e-mail account is irrelevant. If you use a personal e-mail for public business, that email is still liable to public records requests and litigation.

Q. We have an imaging system. Are we required to keep the paper?

A. You may scan any record, but you will need to receive approval from the Government Records Section in order to destroy paper originals that have been digitized. Your agency must develop an electronic records policy and then submit a Request for Disposal of Paper Records Duplicated by Electronic Means. You can find these templates on the [Electronic Records in](#)

Local Government Agencies page of the State Archives of North Carolina website. Contact a Records Management Analyst for further instructions on how to develop a compliant electronic records policy.

Permanent records must have a security preservation copy as defined by State Archives of North Carolina's Human-Readable Preservation Duplicate Policy (N.C. Gen. Stat. § 132-8.2):

Preservation duplicates shall be durable, accurate, complete and clear, and such duplicates made by a photographic, photo static, microfilm, micro card, miniature photographic, or other process which accurately reproduces and forms a durable medium for so reproducing the original shall have the same force and effect for all purposes as the original record whether the original record is in existence or not. ... Such preservation duplicates shall be preserved in the place and manner of safekeeping prescribed by the Department of Natural and Cultural Resources.

The preservation duplicate of permanent records must be either on paper or microfilm.

Non-permanent records may be retained in any format. You will need to take precautions with electronic records that you must keep more than about 5 years. Computer systems do not have long life cycles. Each time you change computer systems, you must convert all records to the new system so that you can assure their preservation and provide access.

Q. Computer storage is cheap. Can I just keep my computer records permanently?

A. The best practice is to destroy all records that have met their retention requirements, regardless of format.

Q. What are the guidelines regarding the creation and handling of electronic public records, including text messages and social media?

A. There are numerous documents available on the State Archives of North Carolina Digital Records webpage. Topics covered include shared storage, cloud computing, e-discovery, trustworthy digital public records, digital signatures, e-mail, social media, text messages, websites, digital imaging, metadata, file formats, database indexing, and security backups.

Note that e-mail, text messages, and social media should be handled according to their content. Therefore, this schedule does not include a records series that instructs you on how to handle one of these born-digital records by format; instead of focusing on how the information is disseminated, consider what content is contained in the e-mail, text message, or social media post. For instance, an e-mail requesting leave that is sent to a supervisor should be kept for 3 years. (On the General Records Schedule: Local Government Agencies, see Leave Records (STANDARD 4: HUMAN RESOURCES RECORDS).

SECURITY PRESERVATION COPIES OF RECORDS

Q. *What is the advantage to having security preservation copies of records stored with the State Archives?*

- A. Having duplicate copies of essential records in a separate location mitigates the risk that you may lose the only physical copy of a given record in a disaster or other records loss event. Maintaining offsite duplicates of records, regardless of format, is a good practice to adopt.

The State Archives creates duplicate copies on microfilm because of the durability of the medium. Silver negative microfilm does not decay for hundreds of years, ensuring that your records maintain their integrity over time.

Q. *What records will the State Archives back up for us?*

- A. The State Archives provides security imaging services for minutes of major decision-making boards and commissions. We will also image records of adoptions for Social Services agencies as well as maps and plats from Registers of Deeds offices. Once those records are imaged, they are converted to security microfilm. We will store the silver negative (original) microfilm in our security vault. Contact the Records Management Analyst in charge of imaging coordination for the most current information.
-

Q. *How do I start the process of backing up the above listed records?*

- A. For more information and instructions for sending records for filming, see the [Microfilming Records for Local Government webpage](#).
-

Q. *In the event of a records loss, how do I obtain copies of the security preservation copies stored at the State Archives?*

- A. Contact the [Records Management Analyst](#) in charge of imaging coordination who will help you purchase copies of the microfilm from our office. You can then send those reels to a vendor who can either make new printed books or scan the film to create a digital copy.
-

Q. *Can I obtain digital copies of the security preservation records?*

- A. Yes, you can request digital copies of records when you submit them to the State Archives for initial reproduction. Contact the [Records Management Analyst](#) in charge of imaging coordination to initiate a request for digital duplicates.

DISASTER ASSISTANCE

Q. What should I do in case of a fire or flood?

- A.** Secure the area and keep everyone out until fire or other safety professionals allow entry. Then, call our Essential Records Analyst at (252) 639-3543.

DO NOT ATTEMPT TO MOVE OR CLEAN ANY RECORDS.

Damaged records are extremely fragile and require careful handling. Our staff are trained in preliminary recovery techniques, documenting damage to your records, and authorizing destruction of damaged records. Professional vendors can handle larger disasters.

Do not dispose of any records that have not met retention, no matter how damaged, without talking to the Essential Records Analyst first.

Q. What help do you give in case of an emergency?

- A.** We will do everything we can to visit you at the earliest opportunity in order to provide hands-on assistance. We can assist you in appraising the records that have been damaged so that precious resources (and especially time) are not spent on records with lesser value. We can provide lists of professional recovery vendors that you can contact to preserve your essential and permanent records.
-

Q. What can I do to prepare for an emergency?

- A.** We provide training on disaster preparation that includes a discussion of the roles of proper inventories, staff training, and advance contracts with recovery vendors. If you would like to have this workshop presented, contact the Essential Records Analyst.
-

Q. What are essential records?

- A.** Essential records are records that are necessary for continuity of operations in the event of a disaster. Essential records typically fall into one of five categories:
- Records that are necessary for emergency response, such as Emergency Plans, Continuity of Operations Plans, Emergency Contact Information, Maps and Building Plans, and Infrastructure and Utility Plans
 - Records that are necessary to resume or continue operations, such as Delegations of Authority, Contracts and Leases, Payroll, Insurance Records, and Prison, Jail, and Parole Records
 - Records that protect the health, safety, property, and rights of residents, such as Deeds and Land Records, Birth and Marriage Records, Active Court Proceedings, Education Records, Voting Records, and Professional Licenses

- Records that would require massive resources to reconstruct, such as Tax Records and Geographic Information Systems Data
- Records that document the history of families and communities, such as Historical Documents, Governing Body Minutes, Photographs, and Identity Records

Essential records should be stored in safe, secure locations as well as duplicated and stored off-site, if possible.

GEOSPATIAL RECORDS

Q. Why should geographic information system (GIS) datasets be retained and preserved?

- A.** Geospatial records are public records and need to be retained and preserved based on their legal, fiscal, evidential and/or historical value according to an established retention schedule. Local agencies involved in GIS operations should work with the State Archives of North Carolina in order to appraise, inventory, and preserve their geospatial records according to established best practices and standards to insure both their short- and long-term accessibility.

Due to the complexity and transitory nature of these records, geospatial records retention and long-term preservation is a community-wide challenge. GIS files have become essential to the function of many local agencies and will continue to frequently be utilized in agency decision-making processes in the near and far future. Accessibility of GIS records over time has legal, fiscal, practical, and historical implications. The availability of GIS records can help safeguard the local government's legal and fiscal accountability and aid agencies in conducting retrospective and prospective studies. These studies are only possible when essential data from the past are still available.

Q. What GIS datasets should be preserved by local governments?

- A.** The following types of geospatial records have been designated as having archival value:

- Parcel data
- Street centerline data
- Corporate limits data
- Extraterritorial jurisdiction data
- Zoning data, address points
- Orthophotography (imagery)
- Utilities
- Emergency/E-911 themes

For more information, see General Records Schedule: Local Government Agencies, STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS).

Q. How often should we capture the datasets retained for their legal, fiscal, evidential, or historical value?

- A.** Consult the retention schedule for frequency of capture. The frequency of capture is based on the significance of the record as well as its alterability.

Q. *What data formats, compression formats, and media should be used to preserve the data?*

- A.** Archiving practices should be consistent with North Carolina Geographic Information Coordinating Council (GICC) approved standards and recommendations. (Examples: Content Standards for Metadata; Data Sharing Recommendations). Consult the [GICC website](#).
-

Q. *Who should be responsible for creation and long-term storage of archived data?*

- A.** The creating agency, NCOneMap, and the State Archives of North Carolina may all have responsibility for archiving data. If you choose to upload your data to [NCOneMap](#), consult with your county's GIS department to determine whether data will be uploaded by your agency or by the whole county. If you choose not to upload your data to NCOneMap, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Department Case 26-10; Code Amendment for Notification Requirements for Quasi-Judicial Hearings and Legislative Rezoning Hearings

Department:

Agenda Title: Planning Department Case 26-10; Code Amendment for Notification Requirements for Quasi-Judicial Hearings and Legislative Rezoning Hearings

Agenda Summary: Chris Martin, Planning Director

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> 26-10_Staff_Report_PH.pdf	26-10 Staff Report
<input type="checkbox"/> 26-10_Draft_Ordinance_amendment.pdf	26-10 Draft Ordinance
<input type="checkbox"/> OrdinanceMap_1Acre.pdf	Ordinance Map 1 Acre
<input type="checkbox"/> OrdinanceMap_100Acre.pdf	Ordinance Map 100 Acre

STAFF REPORT

To: Cleveland County Board of Commissioners
Date: June 2nd, 2026
From: Chris Martin, Planning Director
Subject: Case 26-10 Code Amendment - Notification Requirements for Quasi-Judicial Hearings and Legislative Rezoning Hearings
Sections 12-77 (Quasi-Judicial) and 12-323 (Board of Commissioners)

Summary Statement: For your consideration is an amendment to the mailed notice requirements for Sections 12-77 and 12-323 of the Unified Development Ordinance (UDO). This amendment will require properties owners within 500 feet of subject properties be notified by mail for quasi-judicial hearings and rezoning hearings, respectively.

Review: Currently, both rezoning hearings and quasi-judicial hearings require the minimum notification procedures in accordance with North Carolina General Statute 160D.

County UDO Section 12-77 (quasi-judicial) follows the requirements of NCGS 160D-406(b) which state a mailed notice should be sent to the owners of the subject property and any abutting property to the subject property, *and to any other persons entitled to receive notice as provided by the local development regulation.*

County UDO Section 12-323 (rezoning) requires notices to be mailed in accordance with NCGS 160D-602, which states notices be mailed to the owner of the affected parcel and to owners of all abutting parcels of the affected parcel.

Proposal: The proposed amendment will require notices be mailed to property owners within 500 feet of the affected property, essentially expanding mailed notices beyond only the abutting parcels. NCGS 460D-406(b) describes the local development regulation's ability to describe "other persons", other than the abutting property owners.

This amendment will be effective in assuring all affected property owners are notified when a zoning change is proposed within a community.

Pros:

- Improves advertising throughout a community for hearings regarding land use changes.

Cons:

- None noted

Planning Board: The Planning Board reviewed this item at their May 26th meeting and unanimously recommended approval stating the proposed amendment was reasonable.

Requested Action: Approve or deny request to amend Sections 12-77 and 12-323 of the Cleveland County Unified Development Ordinance (UDO).

Board of Adjustment Hearings

- Special Use Permits
- Variances
- Appeals

Sec. 12-77. Notice of hearing.

The administrator shall give notice of any hearing required by section 12-76 as follows:

- (1) Notice shall be given to the appellant or applicant and any other person who makes a written request for such notice by mailing to such persons a written notice not later than ten (10) days before the hearing.
- (2) Notice shall be given to ~~neighboring~~ property owners by mailing a written notice not later than ten (10) days before the hearing to those persons who have listed for taxation real property any portion of which is ~~adjacent~~ **within 500 feet** to the lot boundary that is subject of the application or appeal. Notice shall also be given by prominently posting signs on the property that is the subject of the proposed action. Such signs shall be posted not less than seven (7) days prior to the hearing.
- (3) The notice required by this section shall state the date, time, and place of the hearing, reasonably identify the lot that is the subject of the application or appeal and give a brief description of the action requested or proposed.

(Amd. of 10-15-96; Amd. of 5-20-97)

Map Amendments (Rezoning)

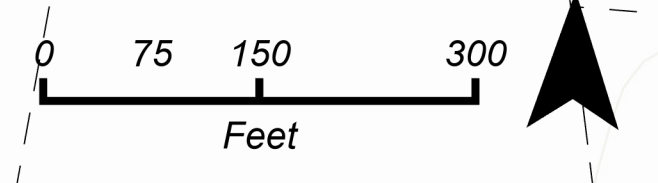
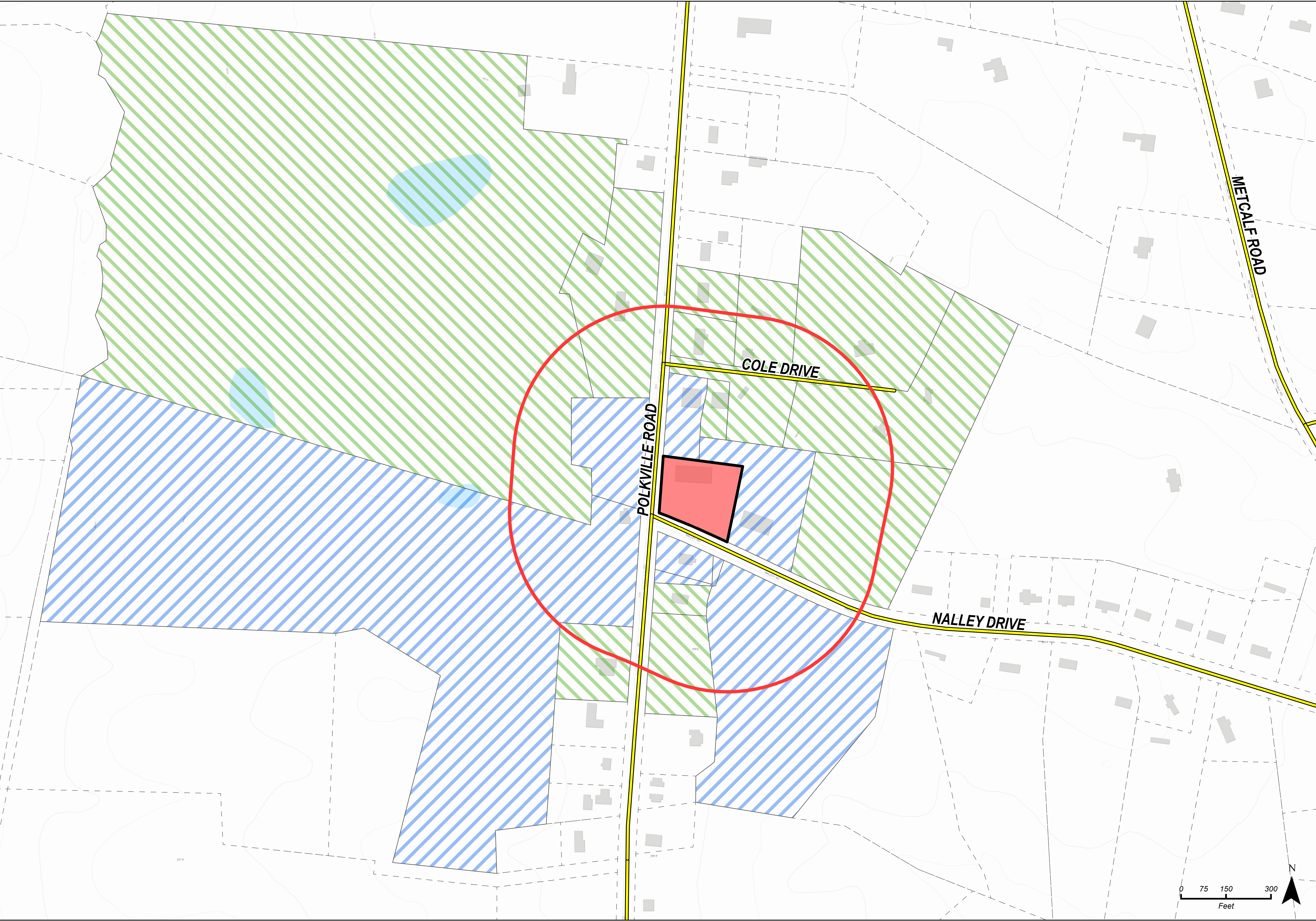
- Rezoning – General Use
- Rezoning – Conditional Use

Sec. 12-323. Board of commissioners action.

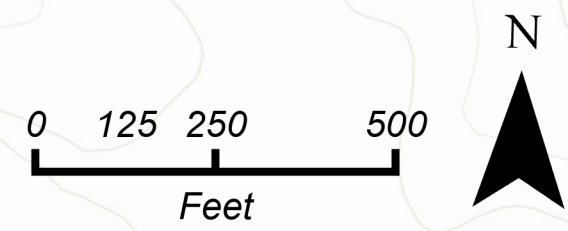
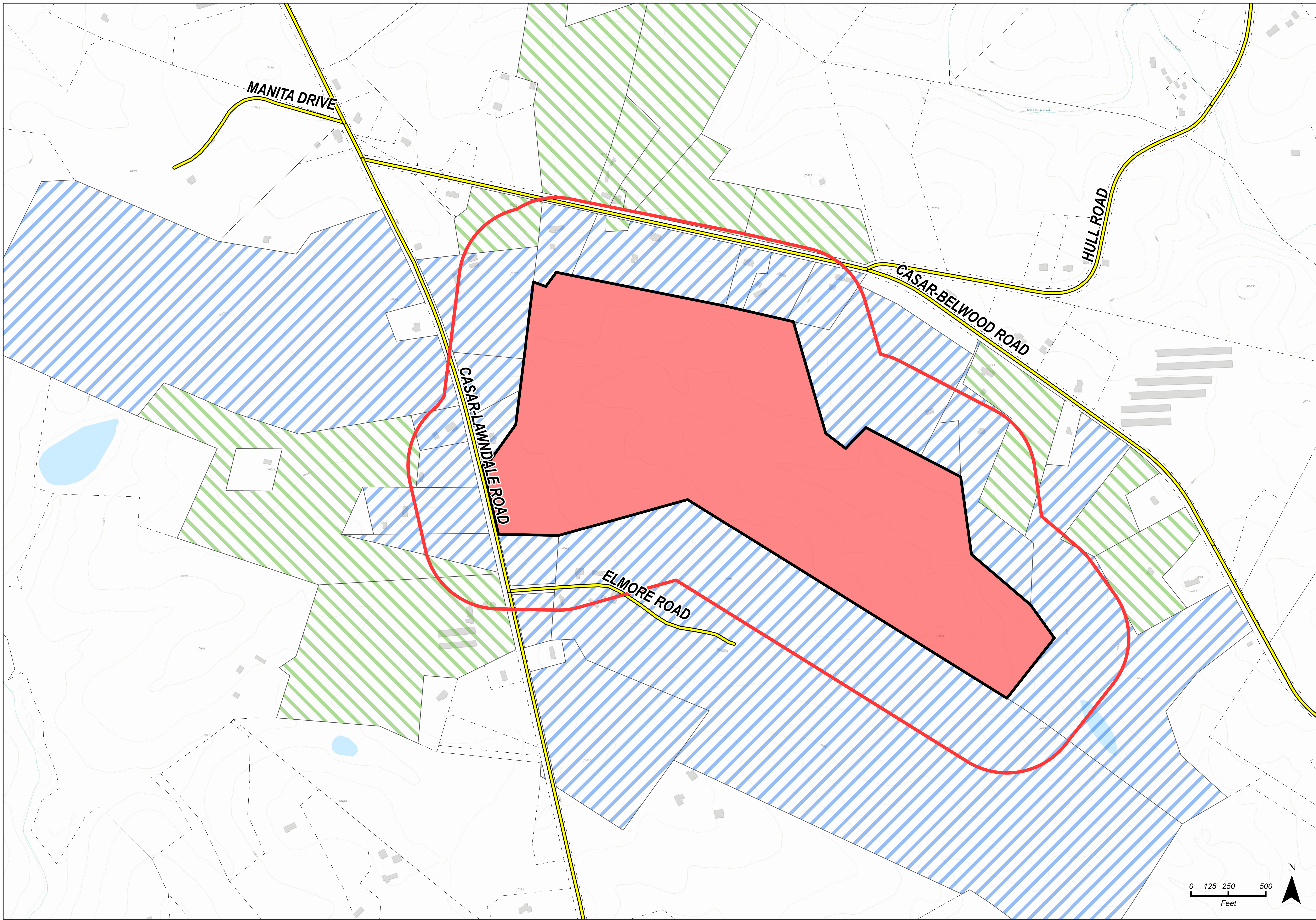
- (a) No ordinance that amends any of the provisions of this chapter may be adopted until a public hearing has been held on such ordinance.
- (b) **The Administrator shall mail a copy of the meeting notification at least 10 days, but no more than 25 days, prior to the date of the hearing to each property owner of any property within the proposed zoning district change and to owners of properties within 500 feet of properties included in the proposed zoning district change.** The administrator shall ~~also publish, mail~~ and post notices of the public hearing in accordance with G.S. Chapter 160D, Article 6.
- (c) Prior to taking action on any amendment to this chapter, the board of commissioners shall adopt a statement describing whether its action is consistent with an adopted comprehensive plan and explaining why the board of commissioners considers the action taken to be reasonable and in the public interest. That statement is not subject to judicial review.
- (d) A member of the board of commissioners shall not vote on any amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.

(Ord. of 1-4-94, § 17.1; Amd. of 4-1-08, § 44; Ord. of 6-1-21(1))

- Proposed
- Current
- 500 ft. Buffer
- ~1 Acre Lot
- Roads
- Parcels



- Proposed
- Current
- 500 ft. Buffer
- ~100 Acre Lot
- Roads
- Parcels



COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Department Case 26-12 Request to Rezone Parcel 24534, Located at 643 E. Sanders Road, from Rural Agriculture (RA) to Residential (R)

Department:

Agenda Title: Planning Department Case 26-12 Request to Rezone Parcel 24534, Located at 643 E. Sanders Road, from Rural Agriculture (RA) to Residential (R)

Agenda Summary: Chris Martin, Planning Director

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> 26-12_Staff_Report_PH.pdf	26-12 Staff Report
<input type="checkbox"/> 26-12_Petition.pdf	26-12 Petition
<input type="checkbox"/> 26-12_Map_Aerial_Map.pdf	26-12 Aerial Map
<input type="checkbox"/> 26-12_Map_LUP_Map.pdf	12-16 LUP Map
<input type="checkbox"/> 26-12_Map_Zoning_Map.pdf	26-12 Zoning Map

STAFF REPORT

To: Board of Commissioners
Date: June 2nd, 2026
From: Chris Martin, Planning Director
Subject: Case 26-12 Rezoning RA to R
Location: 643 East Sanders Road

Summary Statement: James Burroughs, property owner, is requesting to rezone parcel 24534, containing 1.4 acres, from Rural Agriculture (RA) to Residential (R)

Review: The property lies between Fallston and Shelby near Highway 18. Surrounding uses consist of single family residential with a mixture of low density and higher density development. Currently there is a home on the property. The surrounding zoning districts include RA and R with agricultural uses on larger tracts mixed with residential uses on smaller tracts.

The 2021 Land Use Plan designates this area as Secondary Growth, which promotes new development at lower densities. It is expected the Secondary Growth areas retain the rural and agricultural character.

Current Zoning District: RA—Rural Agricultural
Accommodates agricultural and residential uses in the rural areas of the county. 1 dwelling per 3 acres. The low density allows for limited non-residential uses not available to the other residential districts.

Requested Zoning District: R—Residential
Single-family detached dwellings, modular homes, manufactured homes at a maximum density of two (2) dwelling units per acre. Multi-family housing (like duplexes and apartments) if certain standards are met.

Consistency Statement:
NCGS 160D-605 requires that local government boards adopt a consistency statement showing that the decision it makes fits in with the land use plan or if not, is reasonable and has a public interest.

Planning Board: The planning board reviewed this request at their May 26th meeting and unanimously recommend approval stating that the request is reasonable and consistent with the land use plan.

Requested Board Action: Approve or deny the request



PETITION FOR AMENDMENT OF THE ZONING MAP

NOW COMES JAMES Bunnoughs, Applicant, whose present mailing address is 643 E SANDERS ROAD, Shelby, NC 28150, who respectfully petitions and shows as follows:

1. That the applicant is the **owner**, **legal representative**, **or other concerned parties**, of a certain tract or parcel of land located in Cleveland County, North Carolina, being more particularly described as:

Physical Address: 643 E SANDERS ROAD, Shelby, NC 28150

Parcel(s): 24534 containing 1.4 acres.
(if a portion of property attach survey)

2. That said property above described is presently zoned RA and the undersigned applicant desires and does hereby request that said property be rezoned to: RESIDENTIAL.

3. The proposed zoning change would require a change in the Zoning Map? **YES** _____ **NO** _____
If the answer is yes: An application for rezoning shall be accompanied by a survey, legal description, or map sufficient to provide public notice of the area requested for rezoning.

4. Owners of adjoining property hereby support this petition by signing below: Adjoining property shall be construed to mean and include property on the opposite side of any street, road, or highway from the property sought to be rezoned (attach an additional sheet if necessary).

PROPERTY OWNER (SIGNATURE)	PROPERTY OWNER (PRINT NAME)	PROPERTY ADDRESS
<i>Robin Hammick</i>	Robin Hammick	647 E SANDERS RR

Respectfully submitted this 14th day of APRIL, 2026.

SIGNED: James A. Bels
E-MAIL: GRUNT25769@gmail.com **PHONE NUMBER:** (704) 657-4706

For office use:

Payment Code: ZP11 Map Amendment **Fee:** \$300
Paid on: 4-14-26 ZP: 186686 Case #: 26-12

Rezoning Case 26-12

Parcel 24534

643 E Sanders Road



Rezoning Case 26-12

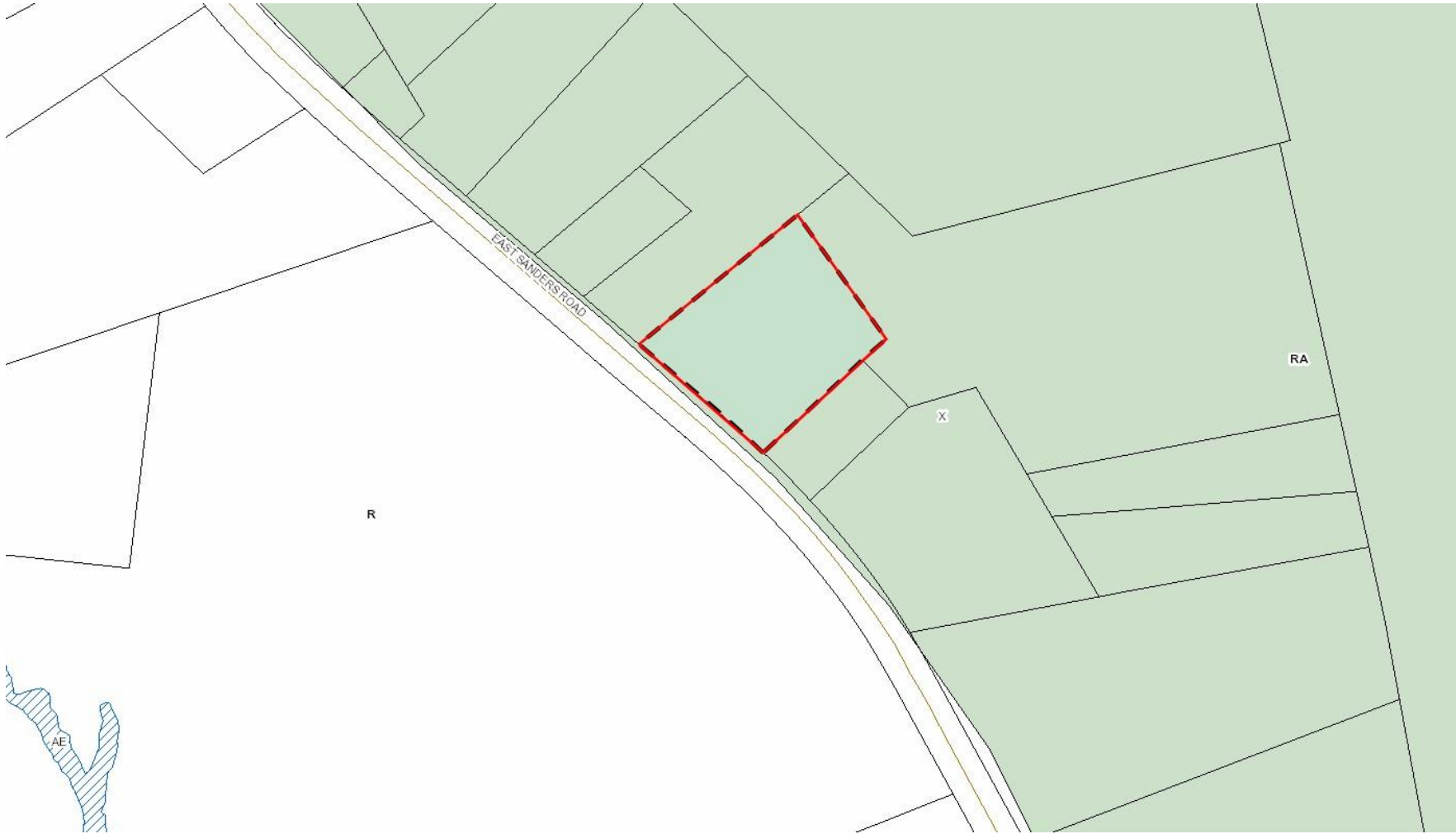
Parcel 24534

643 E Sanders Road



Rezoning Case 26-12

Parcel 24534
643 E Sanders Road



COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Planning Department Case 26-13 Request to Rezone Parcel 51487 from General Business (GB) to Residential (R)

Department:

Agenda Title: Planning Department Case 26-13 Request to Rezone Parcel 51487 from General Business (GB) to Residential (R)

Agenda Summary: Chris Martin, Planning Director

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> 26-13_Staff_Report_PH.pdf	26-13 Staff Report
<input type="checkbox"/> 26-13_Petition.pdf	26-13 Petition
<input type="checkbox"/> 26-13_Map_Aerial_Map.pdf	26-13 Aerial Map
<input type="checkbox"/> 26-13_Map_Zoning_Map.pdf	26-13 Zoning Map

STAFF REPORT

To: Board of Commissioners
Date: June 2nd, 2026
From: Chris Martin, Planning Director
Subject: Case 26-13 Rezoning GB to R
Location: 1649 County Line Road

Summary Statement: Collin Myers, property owner, is requesting to rezone 51487, containing 0.55 acres, from General Business (GB) to Residential (R).

Review: The property lies County Line Rd, Highway 216, north of Kings Mountain. The surrounding uses consist of large-tract single family residential and agriculture with a convenience store located just south of the property at the corner of County Line Rd and Goforth Rd. Development becomes denser south of the property along 216 closer to Kings Mountain. Traveling north the development remains rural and agriculture based. The subject property is currently vacant. The surrounding zoning districts include the RR, GB, and R. The 2021 Land Use Plan designates this area as Secondary Growth, which promotes new development at lower densities. It is expected the Secondary Growth areas retain the rural and agricultural character.

Current Zoning District: GB—General Business
Accommodates a wide variety of retail and limited wholesale/warehousing uses. Generally located on arterial streets with capacity for additional commercial traffic.

Requested Zoning District: R—Residential
Single-family detached dwellings, modular homes, manufactured homes at a maximum density of two (2) dwelling units per acre. Multi-family housing (like duplexes and apartments) if certain standards are met.

Consistency Statement:
NCGS 160D-605 requires that local government boards adopt a consistency statement showing that the decision it makes fits in with the land use plan or if not, is reasonable and has a public interest.

Planning Board: The planning board reviewed this request at their May 26th meeting and unanimously recommended approval stating that the request is reasonable and consistent with the land use plan.

Requested Board Action: Approve or deny the request.



Cleveland County
NORTH CAROLINA

PETITION FOR AMENDMENT OF THE ZONING MAP

Dec 89

NOW COMES Collin Myers, Applicant, whose present mailing address is 235 Verbena St APT 3120 Charlotte, NC 28217, who respectfully petitions and shows as follows:

1. That the applicant is the owner, legal representative, or other concerned parties, of a certain tract or parcel of land located in Cleveland County, North Carolina, being more particularly described as:

Physical Address: 1649 County Line Rd Kings Mountain, NC 28086

Parcel(s): 51487 containing 0.55 acres.

(if a portion of property attach survey)

2. That said property above described is presently zoned General Business and the undersigned applicant desires and does hereby request that said property be rezoned to: Residential

3. The proposed zoning change would require a change in the Zoning Map? YES NO

If the answer is yes: An application for rezoning shall be accompanied by a survey, legal description, or map sufficient to provide public notice of the area requested for rezoning.

4. Owners of adjoining property hereby support this petition by signing below: Adjoining property shall be construed to mean and include property on the opposite side of any street, road, or highway from the property sought to be rezoned (attach an additional sheet if necessary).

PROPERTY OWNER (SIGNATURE)	PROPERTY OWNER (PRINT NAME)	PROPERTY ADDRESS

Respectfully submitted this 17th day of April, 20 26.

SIGNED: Collin Myers

E-MAIL: camyers187@gmail.com PHONE NUMBER: 704-616-6550

For office use:

Payment Code: ZP 11 Map Amendment Fee: \$300

Paid on: 4-17-26 ZP: 186742 Case #: 26-13

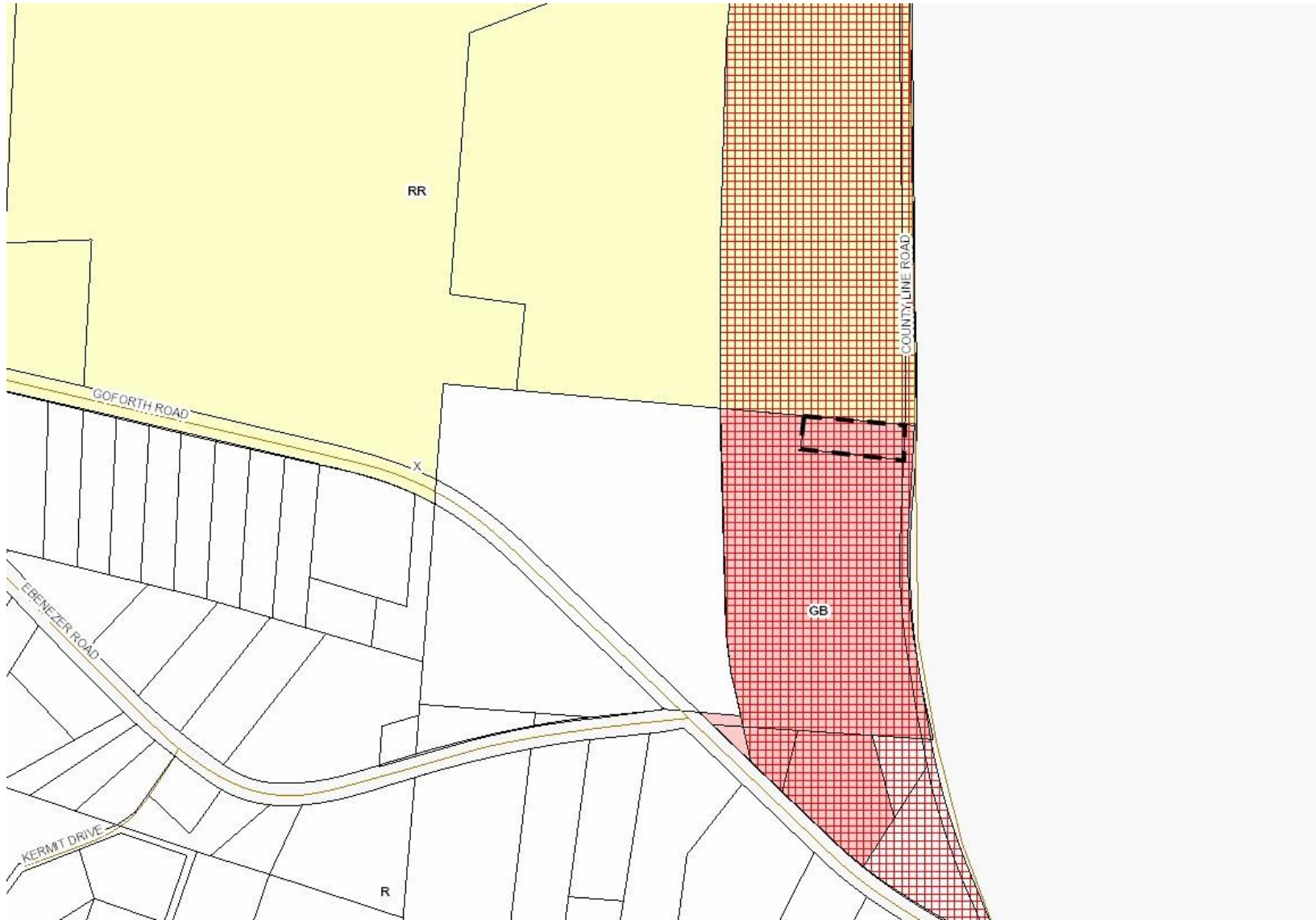
Rezoning Case 26-13
Parcel 51487
1649 County Line Road



Rezoning Case 26-13

Parcel 51487

1649 County Line Road



COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

Abandon Public Right-of-Way 107 Valentine Drive

Department:

Agenda Title: Abandon Public Right-of-Way 107 Valentine Drive

Agenda Summary: Chris Martin, Planning Director

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> ROW_Staff_Report_PH.pdf	ROW Staff Report
<input type="checkbox"/> ROW_Map.pdf	ROW Map
<input type="checkbox"/> ROW_Petition_Map.pdf	Row Petition Map
<input type="checkbox"/> ROW_Petition_Peeler_Abandon_ROW.pdf	ROW Petition Abandon
<input type="checkbox"/> ROW_Resolution_of_Intent_SIGNED.pdf	ROW Resolution of Intent
<input type="checkbox"/> ROW__Draft_Final_Resolution.pdf	ROW Final Resolution

STAFF REPORT

To: County Commissioners Date: June 2nd, 2026
From: Chris Martin, Planning Director
Subject: Abandon Public Right-of-Way

Summary Statement: Don Peeler submitted a petition to abandon an unpaved right-of-way, located off 107 Valentine Dr. The road is adjoined by the following 4 parcels: 23699, 23670, 23671 and 23672, two of which are owned by Don Peeler Realty, Inc. If approved, the abandoned right-of-way will revert to the adjoining properties.

In accordance with GS 153A-241, the following steps are required to abandon a public right-of-way.

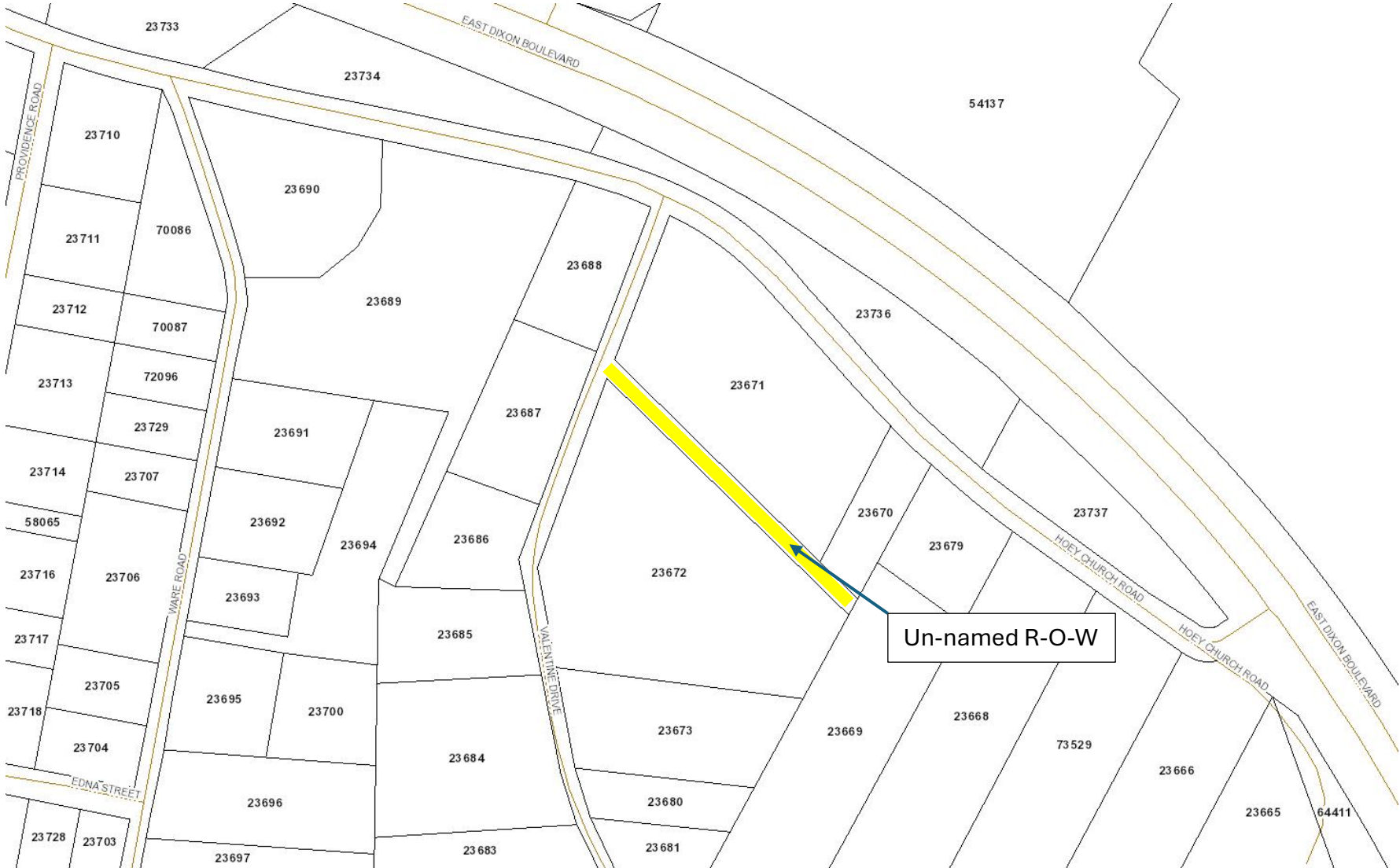
- Board adopts a Resolution of Intent May 5
- Advertise Resolution for 3 successive weeks May 15, 22, 29
- Mail Notices to required property owners May 15
- Post notices at two locations May 15
- Public Hearing to adopt Final Resolution June 2

Pros: Eliminates a non-maintained right-of-way from public record and turns it over to the adjoining property owners.

Cons: None, if supported by all parties of interest

Requested Board Action: Adopt the Final Resolution to abandon the right-of-way.

Right-of-way Abandonment Request



Un-named R-O-W

40' STRIP TO BE CLOSED



Disclaimer: The information contained on this page is NOT to be construed or used as a survey or legal description. Map information is believed to be accurate but accuracy is not guaranteed.

Approx. Scale 1:4756

0 396 ft 792 ft

Layer: Parcels

Owner1: HAMRICK CHARLES T
 Owner2: HAMRICK MELISSA C
 PIN: 2565483357
 ParcelNo: 23672
 OwnerName1: HAMRICK CHARLES T
 OwnerName2: HAMRICK MELISSA C
 OwnerAddr1: 107 VALENTINE DR
 OwnerAddr2: SHELBY NC 28152
 OwnerCity: SHELBY
 OwnerState: NC
 OwnerZip: 28152
 ParcelAddr: 107 VALENTINE DR
 DeedBook: 1462
 DeedPage: 1651
 MapNo: 6-1A
 Block: 1
 Lot: 8
 LandArea: 5.32
 LandValue: 53583
 BldgValue: 335526
 AdjValue: 389109
 TaxYear: 2026
 TaxCode2: R
 ParAddr: 107
 ParRdName: VALENTINE
 ParRdType: DR
 DeedBook_Page: 1462 1651
 Deeded_Acres: 5.32
 Neighborhood Code: 48
 PID: 23672
 GIS_Calculated_Acres: 5.02522168
 SUM_GIS_Calculated_Acres: 5.02522168

Layer: Jurisdictional Limits	Name: SHELBY - ETJ
Layer: Shelby Zoning	Zoning District: R20
Layer: 2020 Census Tracts	Census Tract: 950702 NMTCEligibility: Not Eligible
Layer: NC House and Senate Districts	Senate: 44th
Layer: Cleveland County School Districts	Elementary: ELIZABETH ELEMENTARY Middle: SHELBY MIDDLE SCHOOL High: SHELBY HIGH SCHOOL
Layer: Flood Zones	GRID: 2565 PANEL_: 3710256500J
Layer: Voting Precincts	Precinct: Shelby South Voting Site: HOLLY OAK PARK
Layer: Fire Districts	DISTRICT: Bethlehem
Layer: Watersheds	ZONE: NONE



Cleveland County
NORTH CAROLINA

CLEVELAND COUNTY RIGHT-OF-WAY ABANDONMENT APPLICATION

704-913-1033

APPLICANT DON PEELER PHONE/EMAIL DONPEELER.NC@AOL.COM

MAILING ADDRESS 101 APPLE HILL DRIVE, SHELBY, N.C. 28152

CURRENT ROAD NAME "NO NAME"
(IF ROAD DOES NOT CURRENTLY HAVE A NAME, WRITE "NO NAME")

CONNECTING ROADS VALENTINE DRIVE

We, the undersigned, hereby request the Cleveland County Board of Commissioners to abandon the right of way referenced above, in accordance with NCGS 153A-241. We have enclosed the \$200 fee to cover the cost of advertising for the Public Hearing. Thank you for your consideration in this matter

Name (Print)	Address	Signature
DON L. PEELER	101 APPLE HILL DR. SHELBY, N.C. 28152	
CHARLES T. HAMMILK	107 VALENTINE DRIVE	
MELISSA L. HAMMILK	SHELBY, N.C. 28152	
	" " "	

PLANNING STAFF Cara Parker DATE 4-15-26

For office use:

Payment Code: ZP 24

Fee: \$200

Paid on: 4-15-26

#P: 180696

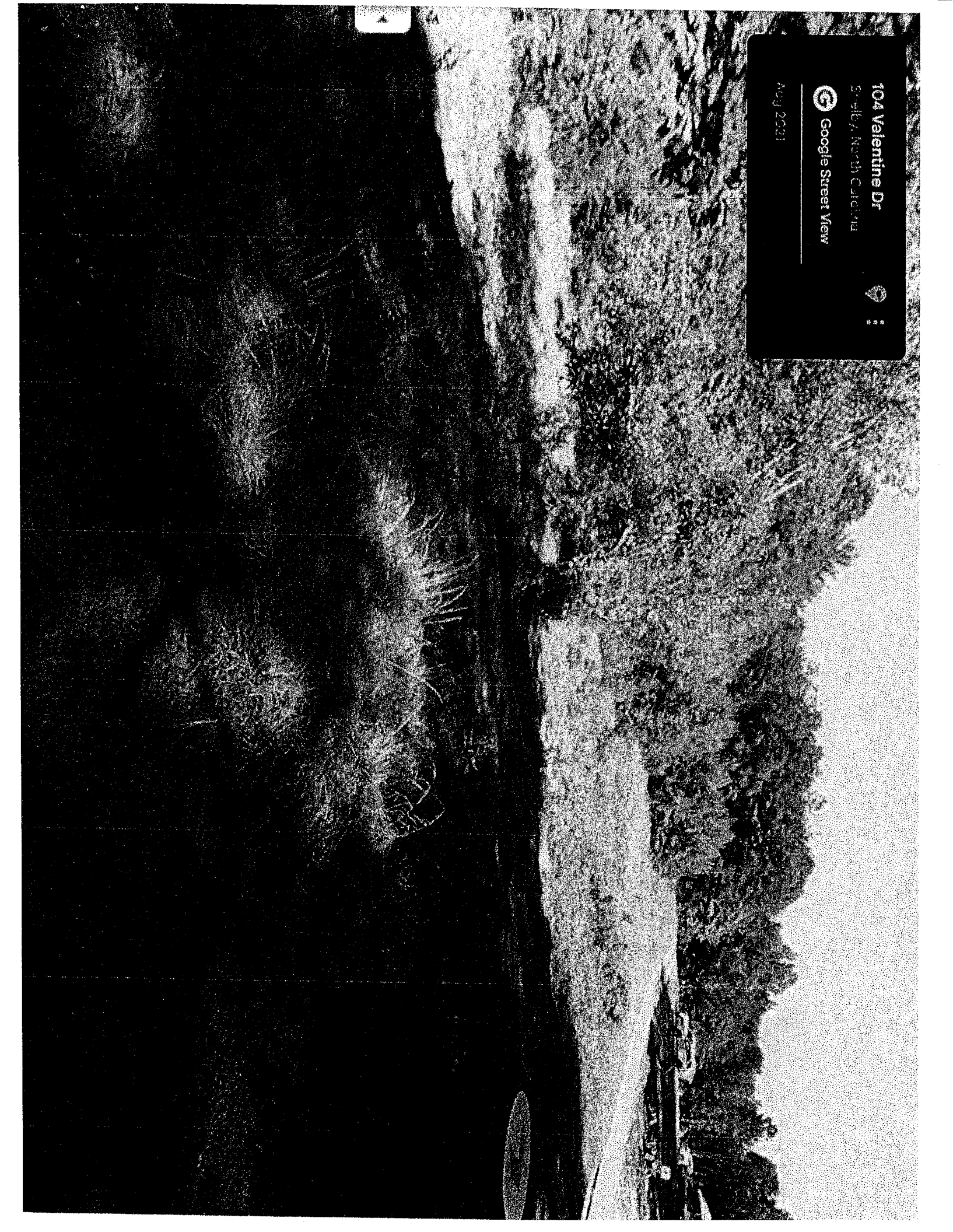
Case #: N/A - Road case

104 Valentine Dr

Shelby, North Carolina

Google Street View

Aug 2001





Resolution

06-2026

Resolution of Intent to Abandon Public Un-Named Right-Of-Way Located at 107 Valentine Rd.

WHEREAS, Don Peeler is requesting the abandonment of the un-named public right-of-way located at 107 Valentine Rd, beginning at the northern corner of parcel 23672, extending southeast and ending at parcel 23669, approximately 0.1 miles;

NOW THEREFORE BE IT RESOLVED THAT, in accordance with the mandates of NCGS 153A-241, the Cleveland County Board of Commissioners do hereby call for a public hearing regarding the proposed abandonment of the un-named public right-of-way located at 107 Valentine Rd, to hear all interested persons on *Tuesday, June 2, 2026 at 6:00 pm* in the Commissioners Chamber, Cleveland County Administrative Building, 311 E. Marion Street, Shelby, North Carolina.

Adopted this 5th day of May 2026.

Kevin Gordon, Chairman
Cleveland County Board of Commissioners

ATTEST:

Phyllis Nowlen, CMC, NCMCC
Clerk to the Board



Number

Resolution

Order To Abandon Public Un-Named Right-Of-Way Located at 107 Valentine Rd.

WHEREAS, the Cleveland County Board of Commissioners have received a petition from Don Peeler requesting the abandonment of the un-named public right-of-way located at 107 Valentine Rd, beginning at the northern corner of parcel 23672, extending southeast and ending at parcel 23669, approximately 0.1 miles as shown in “Exhibit A”;

WHEREAS, the mandates of North Carolina General Statute 153A-241 have been met regarding the proposed abandonment of the public right-of-way; and,

WHEREAS, the Cleveland County Board of Commissioners held a public hearing on June 2, 2026.

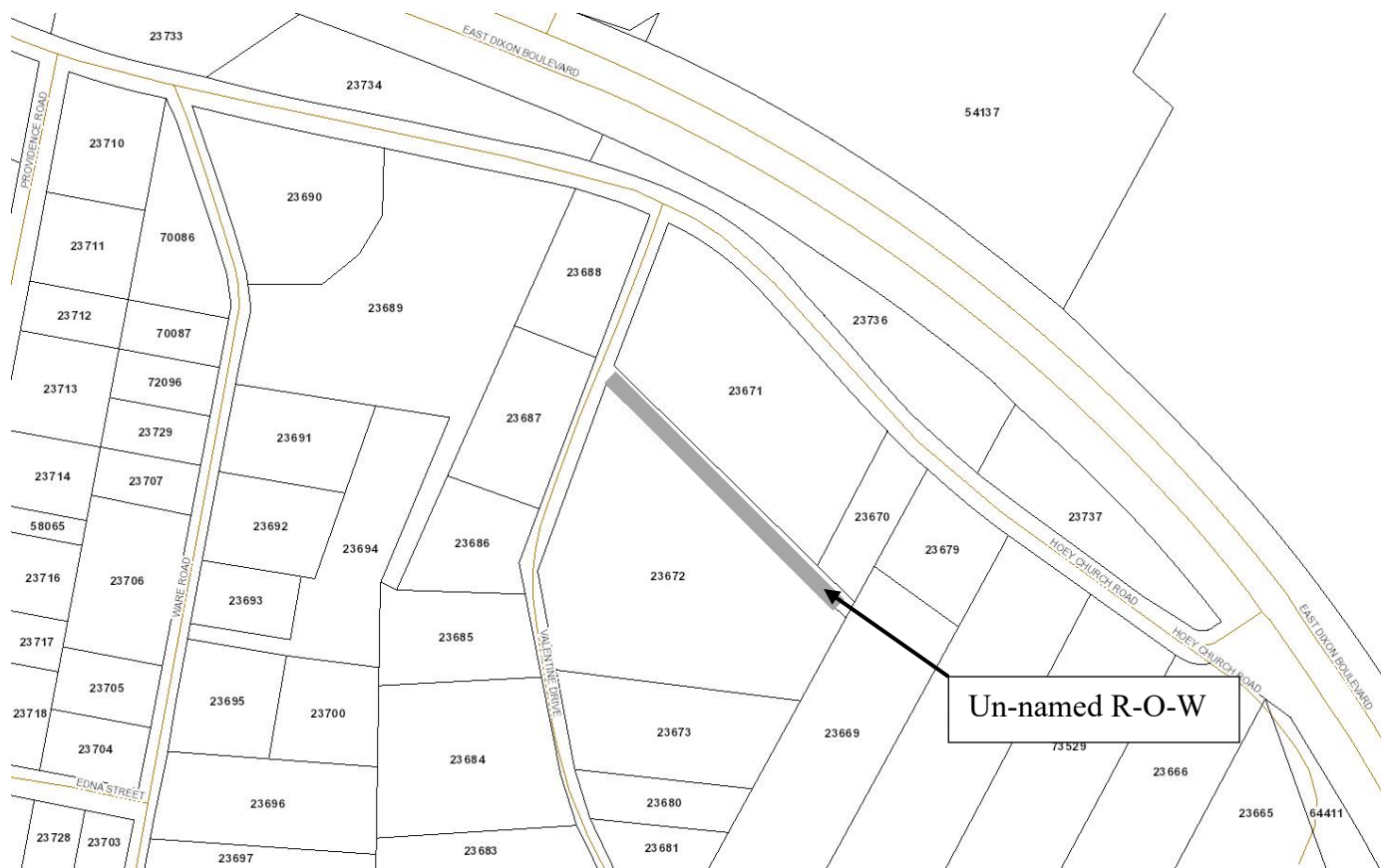
NOW THEREFORE, BE IT RESOLVED THAT, in accordance with North Carolina General Statute 153A-241, the Cleveland County Board of Commissioners do hereby order the abandonment of the above-named Right-of-way, and that a copy of this order be filed in the Office of the Register of Deeds.

ADOPTED THIS 2nd DAY OF JUNE 2026.

Kevin Gordon, Chairman
Cleveland County Board of Commissioners

Phyllis Nowlen, Clerk
Cleveland County Board of Commissioners

EXHIBIT "A"



COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

County Manager's FY 2026 - 2027 Recommended Budget

Department:

Agenda Title: County Manager's FY 2026 - 2027 Recommended Budget

Agenda Summary: David Cotton, County Manager

Proposed Action:

ATTACHMENTS:

File Name	Description
<input type="checkbox"/> FY_2026_2027_DRAFT_BUDGET_BOOK_Part1.pdf	Proposed FY 2026/2027 Budget
<input type="checkbox"/> FY_2026_2027_DRAFT_BUDGET_Part2.pdf	Proposed FY 2026/2027 Budget & Ordinance

County of **CLEVELAND**



RECOMMENDED BUDGET FOR FISCAL YEAR 2026-2027

Cleveland County

BOARD OF COMMISSIONERS



Chairman
KEVIN GORDON
Waco, NC



Vice - Chairman
DEB HARDIN
Shelby, NC



JOHNNY HUTCHINS
Kings Mountain, NC



DOUG BRIDGES
Shelby, NC



TONY BERRY
Shelby, NC



Our Purpose

MAKING OUR COMMUNITY BETTER

Our Values



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



Courage: We demonstrate strength and commitment to persevere and withstand opposition or difficulty.



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



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



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



DAVID B. COTTON

County Manager

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

TIFFANY HANSEN

**Assistant County Manager
Consolidated Human Services**

FRANCESCO RODRIGUEZ

**Human Resources Director Human
Resources**

Christian Vogus

**Interim IT Director
Information Technology**

LAUREN SLOAN

**Assistant Director Human
Resources Human Resources**

IAN BISHOP

**Budget Analyst/Internal Audit
Finance and Purchasing**





Organizational Chart

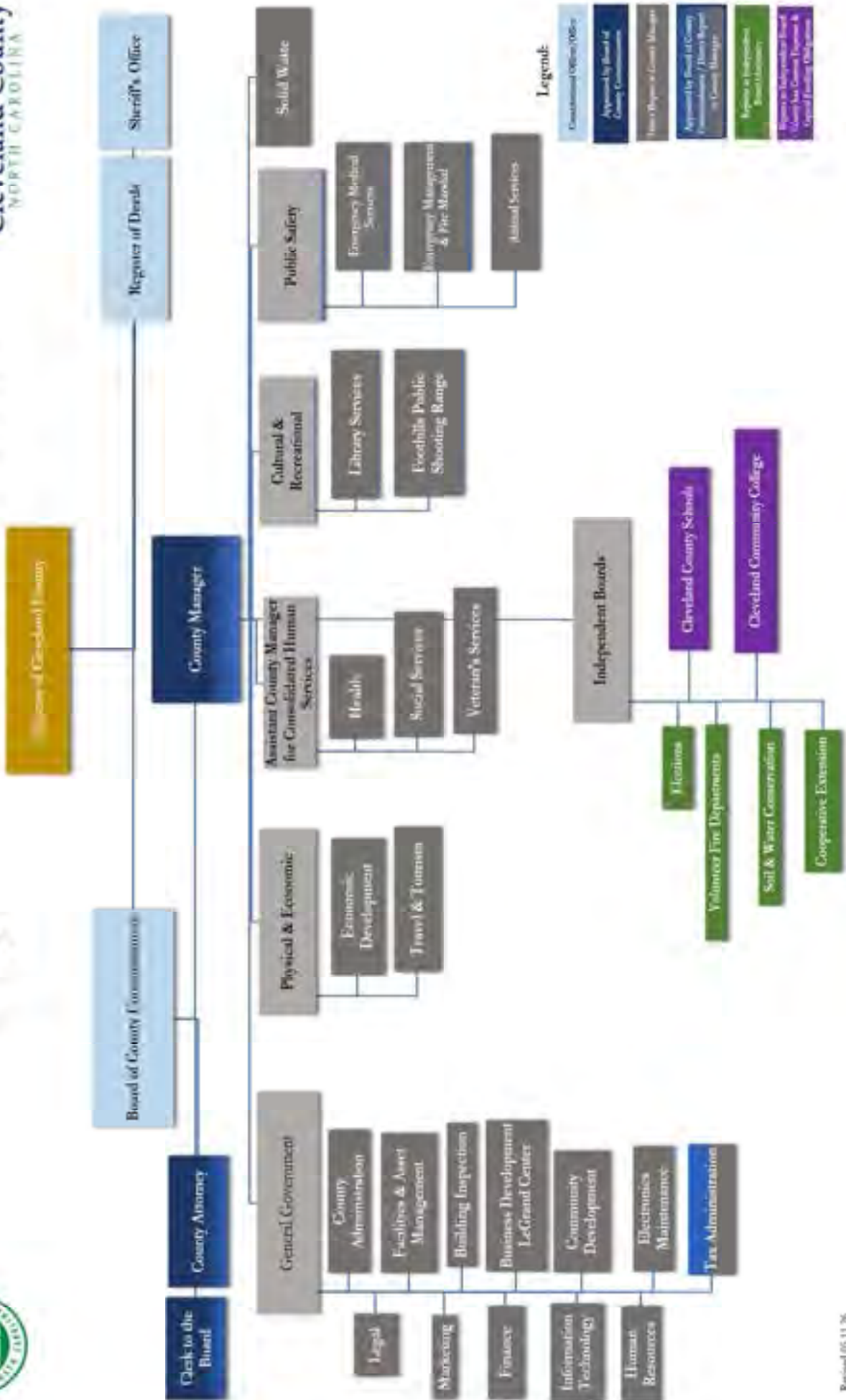




Table of Contents

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



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



Reader's Guide

Welcome!

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

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

Budget Summary

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

Outside Funded Organizations

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

Capital & Debt

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

Budget Details

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

Supplemental Information

This document concludes with the following four sub-sections:

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



Budget Summary

Budget Message

The Honorable Cleveland County Board of Commissioners:

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

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

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

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

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



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

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

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

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "D.B. Cotton".

David B. Cotton, County Manager

Cleveland County Purpose Statement and Values

Making our Community Better

Our Values



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



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



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



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

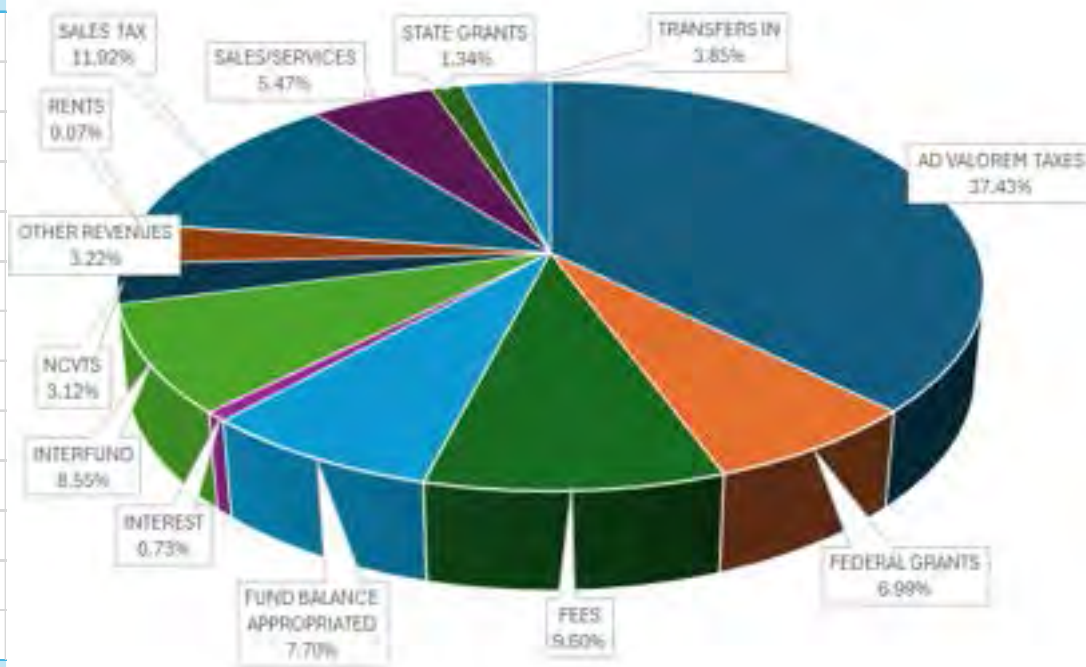


Innovation: We learn from outcomes, welcome change and are committed to continuous improvement.

Revenue Overview

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

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



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

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

Property Tax Revenue

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

Property Tax Revenues





Sales and Use Tax Levies

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

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

Occupancy Tax

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

Inspection Fees

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

Investment Income

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

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

Federal and State Revenues

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

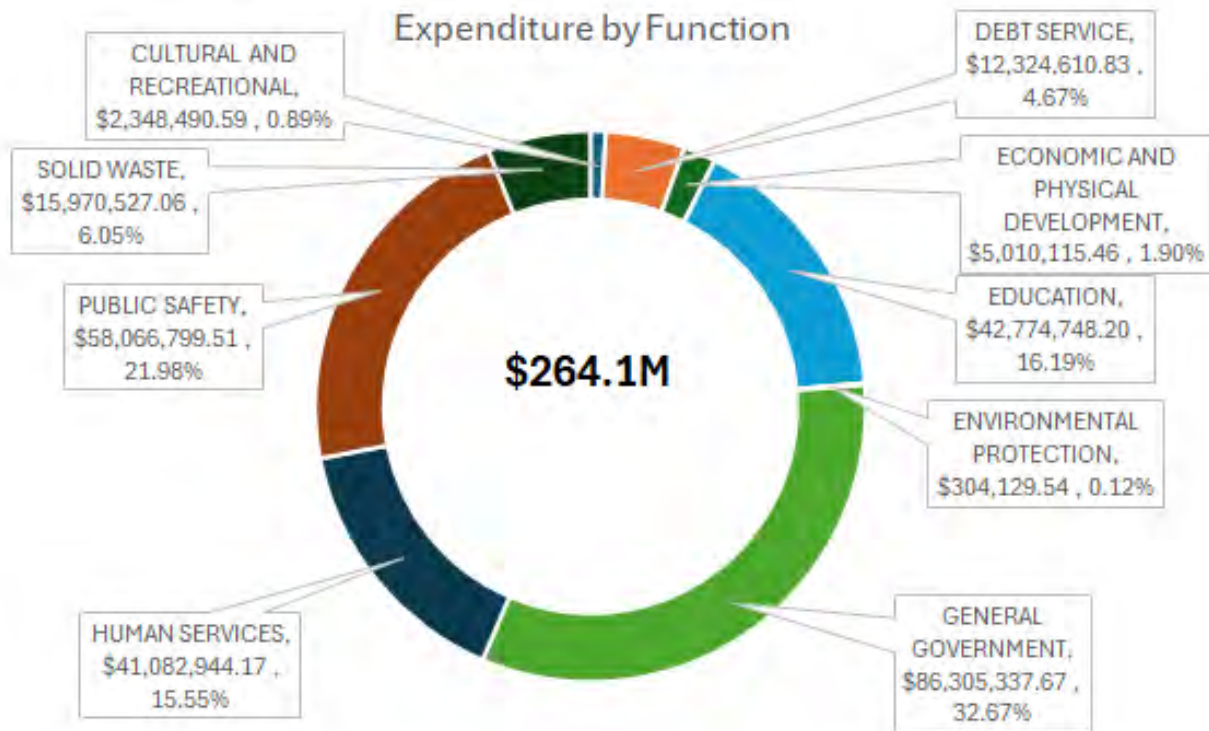
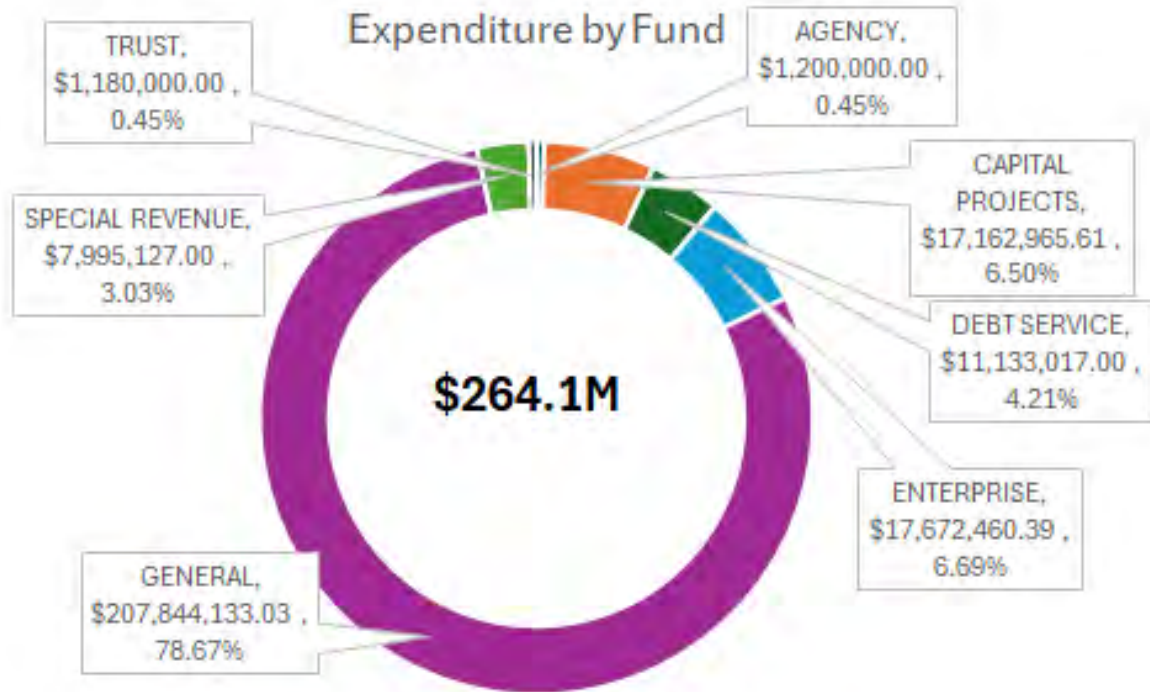


Other Revenues

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

Expenditure Overview

Expenditure Summary





Operational Highlights

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

Fiscal Sustainability

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

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

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

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

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

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

Economic Development

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



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

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

Community Education / Customer Service

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



Community Wellness

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

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

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

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

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

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

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

Health & Human Services

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

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



Public Safety

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

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

Human Capital

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

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

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

Recommended Staffing Plan

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

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

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

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



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

Summary of New Positions

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

Summary of all budgeted FTE Salary amounts only

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

Summary of Vacant Positions as of May 2026

Fund	FTE Count
Health	10
DSS	5
General	35
Solid Waste	5
	<u>55</u>



County Wellness

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

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

Solid Waste Department

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



Departmental Detail Page

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

Department Summary For
Animal Services

Department Mission:

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

Department Responsibilities:

The department's objectives and responsibilities include the following:

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

In seeking to accomplish our objectives and mission, the department offers the community an array of services that support people and animals. We provide services through our primary facility in Shelby, NC, and at off-site adoption partner locations throughout Cleveland County, including PetSmart, Tractor Supply, and through community events.

Services include lost pet reunification, pet adoption, low-cost community cat sterilization for the public through community veterinary partners, community rabies vaccination clinics, animal cruelty investigations, and community pet retention support. Additionally, we maintain programs for volunteering, pet fostering, special events, and donations.

The department evaluates its progress by tracking the number of animals and families it serves through our various programs, and the rate of positive pet outcomes. Additionally, we maintain tracking of expenditures and revenues as we manage annual operations and plan for the future.

Comments:

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

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	\$ 550.00	\$ -	\$ -	\$ -
	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -
	INTERFUNDS	\$ -	\$ -	\$ -	\$ -
	OTHER GRANTS & DONATIONS	\$ 7,898.22	\$ 11,037.98	\$ 6,200.00	\$ -
	OTHER REVENUES	\$ 84.88	\$ (90.00)	\$ -	\$ -
	SALES/SERVICES	\$ 149,945.56	\$ 94,664.80	\$ 164,500.00	\$ 138,000.00
Revenue Total		\$ 157,978.64	\$ 105,612.78	\$ 172,700.00	\$ 138,000.00
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 53,980.65	\$ 44,445.18	\$ 40,000.00	\$ 37,000.00
	CAPITAL OUTLAY	\$ 151,007.70	\$ 50,790.07	\$ 419,761.00	\$ 109,000.00
	CURRENT OBLIGATIONS	\$ 69,018.91	\$ 87,798.98	\$ 137,250.00	\$ 65,150.00
	FIXED & CONTRACTED SERVICES	\$ 137,610.48	\$ 296,060.07	\$ 284,800.00	\$ 177,400.00
	GRANT & DONATION SPENDING	\$ 979.60	\$ -	\$ 6,200.00	\$ -
	OTHER EXPENSES	\$ 585.00	\$ 384.67	\$ 1,200.00	\$ 500.00
	SUPPLIES AND MATERIALS	\$ 153,672.09	\$ 155,680.33	\$ 173,600.00	\$ 148,200.00
	WAGES & BENEFITS	\$ 1,454,190.38	\$ 1,254,921.53	\$ 1,281,672.53	\$ 1,419,557.62
Expense Total		\$ 2,018,885.82	\$ 1,889,983.51	\$ 2,348,483.53	\$ 1,947,807.62
Net Profit/Loss		\$(1,860,906.88)	\$(1,784,340.73)	\$(1,173,783.53)	\$(1,009,807.62)

Adopted Budget

Agency Summary For

Board of Elections

Agency Mission:

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

Agency Responsibilities:

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

Comments:

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

Fiscal Year 26-27 Agency Budget

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

Department Summary For

Building Inspection

Department Mission:

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

Department Responsibilities:

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

Comments:

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

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	\$ 423,649.00	\$ 2,402,025.00	\$ 450,000.00	\$ 1,500,200.00
	OTHER REVENUES	\$ 75.00	\$ 25.00	\$	\$
Revenue Total		\$ 423,724.00	\$ 2,402,050.00	\$ 450,000.00	\$ 1,500,200.00
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 16,139.13	\$ 15,081.02	\$ 16,500.00	\$ 16,500.00
	CAPITAL OUTLAY	\$ 82,869.54	\$ 41,587.69	\$ 43,000.00	\$
	CURRENT OBLIGATIONS	\$ 7,163.67	\$ 6,845.29	\$ 7,000.00	\$ 7,000.00
	FIXED & CONTRACTED SERVICES	\$ 23,267.68	\$ 27,262.68	\$ 22,875.00	\$ 30,850.00
	OTHER EXPENSES	\$	\$ (100.00)	\$ 50.00	\$ 50.00
	SUPPLIES AND MATERIALS	\$ 1,533.47	\$ 610.37	\$ 12,500.00	\$ 12,000.00
	WAGES & BENEFITS	\$ 412,127.54	\$ 458,634.57	\$ 512,209.17	\$ 446,341.00
Expense Total		\$ 542,081.03	\$ 560,761.63	\$ 694,834.17	\$ 513,943.00
Net Profit/Loss		\$ (118,357.03)	\$ 1,912,088.07	\$ (214,834.17)	\$ 986,256.18

Department Summary For

County Manager's Office

Department Mission:

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

Department Responsibilities:

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

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

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

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

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -
	STATE GRANTS	\$ -	\$ -	\$ 10,000.00	\$ -
Revenue Total		\$ -	\$ -	\$ 10,000.00	\$ -
Expenses	AUTOMOTIVE SUPPLIES/FUELS	\$ 498.92	\$ 434.31	\$ 2,000.00	\$ 2,000.00
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	CURRENT OBLIGATIONS	\$ 26,782.19	\$ 48,720.23	\$ 35,420.00	\$ 21,500.00
	FIXED & CONTRACTED SERVICES	\$ 70,369.31	\$ 84,388.25	\$ 93,255.00	\$ 50,379.00
	IRRM/IT & DONATION SPENDING	\$ -	\$ -	\$ 10,000.00	\$ -
	OTHER EXPENSES	\$ 250.00	\$ -	\$ 9,500.00	\$ 2,000.00
	SUPPLIES AND MATERIALS	\$ 2,687.68	\$ 1,621.79	\$ 1,000.00	\$ 2,000.00
	WAGES & BENEFITS	\$ 1,025,248.48	\$ 1,108,771.31	\$ 1,133,900.63	\$ 893,292.00
Expense Total		\$ 1,125,836.58	\$ 1,228,945.87	\$ 1,288,075.63	\$ 977,162.00
Net Profit/Loss		\$ (1,125,836.58)	\$ (1,228,945.87)	\$ (1,278,075.63)	\$ (977,162.00)

Department Summary for
Social Services

Department Mission:

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

Department Responsibilities:

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

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

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

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

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

Comments:

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

Fiscal Year 26-27 Departmental Budget

	Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue:				
FEDERAL GRANTS	\$ 10,645,408.11	\$ 11,776,801.03	\$ 13,087,810.00	\$ 13,970,000.00
FEES	\$ 10,341.30	\$ 18,777.70	\$ 36,300.00	\$ 36,300.00
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 341,902.83	\$ -
INTERFUND	\$ 10,180,130.01	\$ 8,936,663.91	\$ 8,586,145.22	\$ 9,660,311.41
OTHER GRANTS & DONATIONS	\$ 102,699.51	\$ 329,019.12	\$ 4,000.00	\$ -
OTHER REVENUES	\$ 44,985.72	\$ 46,192.27	\$ 32,250.00	\$ 30,000.00
STATE GRANTS	\$ 1,512,000.00	\$ 2,242,677.78	\$ 2,000,000.00	\$ 1,650,000.00
Revenue Total	\$ 23,638,023.67	\$ 23,851,052.41	\$ 25,388,911.30	\$ 24,548,911.41
Expense:				
AUTOMOTIVE SUPPLIES/FUELS	\$ 26,186.66	\$ 35,980.42	\$ 37,000.00	\$ 40,000.00
CAPITAL OUTLAY	\$ 122,600.00	\$ -	\$ 197,130.30	\$ -
CURRENT OBLIGATIONS	\$ 625,811.75	\$ 866,037.65	\$ 330,000.00	\$ 300,000.00
DEBT SERVICE	\$ -	\$ -	\$ 47,300.00	\$ 57,675.00
FIXED & CONTRACTED SERVICES	\$ 1,202,403.23	\$ 1,229,342.10	\$ 1,427,506.00	\$ 1,401,890.00
GRANT & DONATION SPENDING	\$ 151,809.93	\$ 18,584.28	\$ 336,303.72	\$ -
OTHER EXPENSES	\$ 3,668,200.51	\$ 4,023,313.45	\$ 3,660,290.00	\$ 3,661,800.00
SUPPLIES AND MATERIALS	\$ 159,516.48	\$ 137,023.68	\$ 223,894.16	\$ 248,500.00
TRANSFERS OUT	\$ 308,600.00	\$ 308,600.00	\$ 308,600.00	\$ 308,600.00
WAGES & BENEFITS	\$ 16,530,036.11	\$ 17,245,823.91	\$ 18,594,567.03	\$ 18,267,246.41
Expense Total	\$ 22,536,073.67	\$ 20,905,510.89	\$ 25,388,577.11	\$ 24,548,911.41
Net Profit/Loss	\$ -	\$ (14,801.48)	\$ -	\$ -

Department Summary For

Electronic Maintenance

Department Mission:

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

Department Responsibilities:

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

- **Public Safety Radio System Management**
Design, install, maintain, and manage the County's Public Safety Radio System, supporting essential communication through tower sites, mobile and portable radios, and dispatch console infrastructure.
- **Landline and Internal Telephone Systems**
Oversee the installation, upkeep, and coordination of landline and internal phone systems across all County facilities to ensure seamless voice communication.
- **Cell Phone Fleet Management**
Provision and supports a county-wide fleet of mobile phones, enabling consistent mobile communication for all departments.
- **Access Control, Intercom, and Security Systems**
Design, install, and manage facility access control systems, intercoms, and integrated security systems to enhance safety and operational control.
- **Public Safety Vehicle Equipment**
Install and maintain specialized equipment for public safety vehicles, including communication radios, GPS systems, and emergency response technologies.
- **Building Infrastructure Wiring (Copper and Fiber)**
Install and manage copper and fiber-optic cabling for network infrastructure, supporting high-performance connectivity across County facilities.

Comments:

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

Fiscal Year 26-27 Departmental Budget

		Actuals FY22-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEE'S	\$ -	\$ -	\$ -	\$ -
	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -
	SALES/SERVICES	\$ 181,820.00	\$ 180,660.00	\$ 180,000.00	\$ 180,000.00
Revenue Total	\$ 181,820.00	\$ 180,660.00	\$ 180,000.00	\$ 180,000.00	
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 6,469.00	\$ 5,582.78	\$ 9,470.00	\$ 8,970.00
	CAPITAL OUTLAY	\$ 282,782.21	\$ 149,091.88	\$ 250,000.00	\$ 150,000.00
	CURRENT OBLIGATIONS	\$ 19,077.68	\$ 16,587.23	\$ 23,700.00	\$ 14,700.00
	FIXED & CONTRACTED SERVICES	\$ 202,700.18	\$ 310,773.88	\$ 333,917.62	\$ 341,068.00
	SUPPLIES AND MATERIALS	\$ 224,805.14	\$ 150,387.63	\$ 49,000.00	\$ 83,000.00
	WAGES & BENEFITS	\$ 413,711.23	\$ 433,426.95	\$ 474,570.89	\$ 409,804.21
Expense Total	\$ 1,301,345.44	\$ 1,075,459.65	\$ 1,140,883.51	\$ 966,543.21	
Net Profit/Loss	\$ (1,119,725.44)	\$ (1,119,725.44)	\$ (1,119,725.44)	\$ (1,119,725.44)	

Department Summary For

Emergency Medical Services

Department Mission:

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

Department Responsibilities:

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

Core Responsibilities:

Emergency Medical Response:

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

24/7 Service Availability:

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

Advanced Life Support (ALS) and Basic Life Support (BLS)

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

Mutual Aid and Regional Support:

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

Public Safety Partnerships:

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

Community Outreach and Education:

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

Disaster Preparedness and Response:

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

Quality Assurance and Continuing Education:

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

Fiscal Year 26-27 Departmental Budget



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

EMS Operational Projects FY27-32

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

Project Status: Requested/Planning

Defined Problem: Needs for upcoming EMS locations for staffing

Project Timeline: FY27-FY29

Operation Impact: Improved Service Delivery

Funding Sources

Project will be county funded.

Project Expenses FY27-32



Department Summary For

Emergency Management/Fire Marshal

Department Mission:

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

Department Responsibilities:

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

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

The Fire Marshals office is responsible for conducting inspections of new and existing buildings to maintain compliance with the NC Fire Prevention Code.

In addition we inspect Schools, Day Cares, Foster cares and any other public buildings within the jurisdiction of Cleveland County. We work closely with all Fire Departments in Cleveland County to ensure proper services are provided to our citizens in times of need.

We also conduct fire investigations of suspicious fires and assist in prosecution of arson cases.

Comments:

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

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

Fiscal Year 26-27 Departmental Budget Summary

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY26-28	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	\$ 33,000.00	\$ 35,000.00	\$ -	\$ -
	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -
	INTERGOVERNMENTAL	\$ 6,972.00	\$ 6,397.00	\$ 5,000.00	\$ 5,000.00
	LOCAL REVENUES	\$ 68,200.00	\$ 49,200.00	\$ 40,200.00	\$ 30,000.00
	OTHER GRANTS & DONATIONS	\$ -	\$ -	\$ -	\$ -
	OTHER REVENUES	\$ 7,618.00	\$ 1,000.00	\$ -	\$ -
	STATE GRANTS	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 115,800.00	\$ 91,600.00	\$ 45,200.00	\$ 35,000.00
	CAPITAL OUTLAY	\$ 68,643.17	\$ 53,889.00	\$ 6,000.00	\$ -
	CURRENT OBLIGATIONS	\$ 6,637.17	\$ 5,940.99	\$ 14,186.00	\$ 7,533.90
	FIXED & CONTRACTED SERVICES	\$ 44,628.71	\$ 27,000.43	\$ 32,375.00	\$ 91,040.00
	GRANT & DONATION SPENDING	\$ 225,000.00	\$ 13,014.43	\$ -	\$ -
	OTHER EXPENSES	\$ 15,935.47	\$ 14,336.40	\$ 18,000.00	\$ 18,000.00
	SUPPLIES AND MATERIALS	\$ 18,309.07	\$ 14,113.66	\$ 23,248.00	\$ 17,500.00
	WAGES & BENEFITS	\$ 374,007.20	\$ 396,527.61	\$ 432,543.40	\$ 460,551.84
Expense Total		\$ 1,456,866.31	\$ 1,331,347.10	\$ 1,006,746.40	\$ 1,007,625.74
Net Profit/Loss		\$ (649,883.31)	\$ (444,947.10)	\$ (549,546.40)	\$ (972,625.74)

Department Summary For

Facilities Maintenance

Department Mission:

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

Department Responsibilities:

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

Comments:

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

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	\$ 2,750.00	\$ 350.00	\$ -	\$ 450.00
	INTERGOVERNMENTAL	\$ 25,639.72	\$ 26,457.59	\$ 25,000.00	\$ 25,000.00
Revenue Total		\$ 28,389.72	\$ 26,807.59	\$ 25,000.00	\$ 25,450.00
Expenses	AUTOMOTIVE SUPPLIES/FUELS	\$ 30,510.00	\$ 31,378.33	\$ 38,000.00	\$ 37,000.00
	CAPITAL OUTLAY	\$ 15,000.00	\$ 63,043.03	\$ 342,970.00	\$ 15,000.00
	CURRENT OBLIGATIONS	\$ 911,692.35	\$ 908,583.24	\$ 1,067,000.00	\$ 1,321,250.00
	FEED & CONTRACTED SERVICES	\$ 344,476.66	\$ 340,840.46	\$ 491,252.05	\$ 390,432.00
	SUPPLIES AND MATERIALS	\$ 20,680.61	\$ 18,835.14	\$ 25,400.00	\$ 28,400.00
	WAGES & BENEFITS	\$ 667,114.80	\$ 655,862.87	\$ 853,333.30	\$ 1,316,585.23
Expense Total		\$ 1,990,677.62	\$ 2,044,443.01	\$ 2,627,956.34	\$ 2,878,667.23
Net Profit/Loss		\$ (1,962,287.90)	\$ (2,017,636.32)	\$ (2,602,956.34)	\$ (2,453,217.23)

Department Summary For

Finance

Department Mission:

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

Department Responsibilities:

The Finance Department manages the county's financial operations with a focus on transparency, efficiency, and accountability. It prepares and oversees the annual budget, handles all vendor payments, manages revenues and expenses, and ensures accurate financial reporting. Finance also oversees financial forecasting, audits, investments, and debt management.

Finance Maintains compliance with local, state, and federal regulations as well as providing support to other county departments with budgeting and financial planning. It plays a key role in protecting county resources, keeping accurate records, and adapting to ongoing regulatory and accounting changes. Through these efforts, Finance helps ensure the county's long-term financial health and supports its strategic goals.

Comments:

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

Fiscal Year 26-27 Departmental Budget

		Actuals FY22-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	\$ 11,678.31	\$ 14,380.66	\$ -	\$ 18,000.00
	OTHER REVENUES	\$ (1.69)	\$ 2.25	\$ -	\$ -
	SALES/SERVICES	\$ 499,834.13	\$ 506,929.13	\$ 500,000.00	\$ 650,000.00
Revenue Total		\$ 511,310.75	\$ 521,312.04	\$ 500,000.00	\$ 668,000.00
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ (823.21)	\$ (287.31)	\$ 2,000.00	\$ 1,500.00
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	CURRENT OBLIGATIONS	\$ 54,856.30	\$ 58,505.03	\$ 89,450.00	\$ 59,450.00
	FIXED & CONTRACTED SERVICES	\$ 328,242.31	\$ 318,956.00	\$ 319,402.00	\$ 227,367.00
	OTHER EXPENSES	\$ -	\$ 28.58	\$ 600.00	\$ 600.00
	SUPPLIES AND MATERIALS	\$ 18,190.92	\$ 13,973.69	\$ 12,565.00	\$ 12,565.00
	WAGES & BENEFITS	\$ 905,580.34	\$ 1,235,048.11	\$ 1,430,728.60	\$ 1,220,484.01
Expense Total		\$ 1,396,934.64	\$ 1,520,227.65	\$ 1,894,745.60	\$ 1,821,906.01
Net Profit/Loss		\$ (884,723.91)	\$ (1,004,915.61)	\$ (1,394,745.60)	\$ (853,906.01)

Department Summary Fee

Foothills Public Shooting Complex

Department Mission:

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

Department Responsibilities:

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

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

Comments:

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

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FUND BALANCE APPROPRIATED	\$	\$	\$ 87,554.46	\$
	OTHER GRANTS & DONATIONS	\$ 3,000.00	\$ 40,500.00	\$ 1,524.00	\$
	OTHER REVENUES	\$ 71.11	\$ (77.73)	\$	\$
	SALES/RENT/FEES	\$ 481,755.85	\$ 551,765.22	\$ 496,000.00	\$ 505,000.00
	STATE GRANTS	\$	\$ 25,000.00	\$	\$
Revenue Total	\$ 484,827.06	\$ 617,187.49	\$ 684,078.46	\$ 508,500.00	
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 3,019.39	\$ 5,073.09	\$ 7,300.00	\$ 5,300.00
	CAPITAL OUTLAY	\$ 23,793.00	\$ 22,100.00	\$ 68,000.00	\$ 800.00
	CURRENT OBLIGATIONS	\$ 44,826.80	\$ 52,809.21	\$ 58,700.00	\$ 47,450.00
	FIXED & CONTRACTED SERVICES	\$ 35,235.19	\$ 38,963.48	\$ 55,555.00	\$ 48,790.00
	GRANT & DONATION SPENDING	\$ 2,648.20	\$ 67,309.54	\$ 88,078.46	\$
	OTHER EXPENSES	\$ 85,973.16	\$ 75,599.65	\$ 114,565.00	\$ 82,700.00
	SUPPLIES AND MATERIALS	\$ 41,570.17	\$ 37,053.91	\$ 90,285.00	\$ 50,888.00
	WAGES & BENEFITS	\$ 863,702.13	\$ 779,038.87	\$ 737,198.08	\$ 837,616.33
Expense Total	\$ 914,661.94	\$ 1,090,947.71	\$ 1,148,214.54	\$ 878,798.33	
Net Profit/Loss	\$ (429,834.88)	\$ (473,860.22)	\$ (464,136.08)	\$ (370,298.33)	

Department Summary For

Human Resources

Department Mission:

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

Department Responsibilities:

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

Comments:

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

Fiscal Year 26-27 Department Budget

Expense	Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
AUTOMOTIVE SUPPLIES/FUELS	\$ 1,290.84	\$ 2,433.54	\$ 8,000.00	\$ 8,000.00
CAPITAL OUTLAY	\$	\$ 31,550.67	\$	\$
CURRENT OBLIGATIONS	\$ 26,432.36	\$ 31,477.71	\$ 46,701.00	\$ 42,100.00
FEED & CONTRACTED SERVICES	\$ 22,547.51	\$ 146,129.79	\$ 112,889.00	\$ 104,000.00
OTHER EXPENSES	\$ 25,964.20	\$ 29,419.34	\$ 115,500.00	\$ 26,000.00
SUPPLIES AND MATERIALS	\$ 7,364.81	\$ 4,400.48	\$ 9,000.00	\$ 6,000.00
WAGES & BENEFITS	\$ 1,114,263.44	\$ 1,154,078.73	\$ 1,332,079.76	\$ 1,144,045.35
Expense Total	\$ 1,198,293.16	\$ 1,441,487.26	\$ 1,614,139.76	\$ 1,326,145.35
Net Profit/Loss	\$ 1,198,293.16	\$ 1,441,487.26	\$ 1,614,139.76	\$ 1,326,145.35

Department Summary For

Information Technology

Department Mission:

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

Department Responsibilities:

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

Fiscal Year 26-27 Department Budget

Expense	Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
ACCOUNTING	\$ -	\$ 1,067.74	\$ -	\$ -
AUTOMOTIVE SUPPLIES/FUELS	\$ -	\$ 117.05	\$ 1,000.00	\$ 350.00
CAPITAL OUTLAY	\$ 64,982.10	\$ 139,773.48	\$ 7,500.00	\$ -
CURRENT OBLIGATIONS	\$ 15,062.00	\$ 21,734.37	\$ 20,360.00	\$ 15,500.00
FOOD & CONTRACTED SERVICES	\$ 291,628.27	\$ 384,374.58	\$ 503,845.00	\$ 503,600.00
SUPPLIES AND MATERIALS	\$ 76,742.71	\$ 48,727.36	\$ 28,200.00	\$ 20,300.00
WAGES & BENEFITS	\$ 1,154,260.79	\$ 1,172,019.30	\$ 1,289,926.81	\$ 1,362,783.02
Expense Total	\$ 1,601,676.56	\$ 1,747,613.60	\$ 1,872,316.81	\$ 1,904,628.02
Net Profit/Loss	\$ 1,601,676.56	\$ 1,747,613.60	\$ 1,872,316.81	\$ 1,904,628.02

Department Summary For

Health Department

Department Mission:

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

Department Responsibilities:

Under North Carolina General Statute §130A, the Cleveland County Health Department is responsible for providing core services such as communicable disease control, health promotion, maternal and child health, environmental health, and vital records management. These services are foundational to preventing disease, promoting health, and protecting the environment, particularly in rural areas, such as Cleveland County, where access to healthcare resources may be limited. In rural communities, the local health department often serves as the primary source of preventive health care and health education. Responsibilities include immunization programs, disease surveillance, nutrition education, water and food safety inspections, and monitoring of septic systems and private wells. The department also provides services for vulnerable populations, including prenatal care, family planning, and child health screenings. These services are mandated to ensure that even the most geographically and economically isolated populations have access to basic public health protections. Our rural community faces higher rates of chronic disease, limited transportation, and fewer healthcare providers. By fulfilling state-mandated services, the Cleveland County Health Department helps bridge these gaps, reduce health disparities, and enhance the overall quality of life. This safety net upholds public health standards and prepares our community for public health emergencies and emerging threats.

Comments:

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

Fiscal Year 26-27 Budget Summary

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	\$ 1,456,701.35	\$ 1,229,839.12	\$ 1,358,167.60	\$ 1,475,264.00
	FEES	\$ 3,563,805.63	\$ 5,757,523.71	\$ 5,033,294.00	\$ 4,432,061.00
	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 3,111,596.44	\$ 2,565,907.50
	INTERFUND	\$ 2,171,196.98	\$ 2,703,356.11	\$ 3,354,327.71	\$ 4,644,229.68
	LOCAL REVENUES	\$ 69,360.00	\$ 70,536.00	\$ 26,000.00	\$ 30,000.00
	OTHER GRANTS & DONATIONS	\$ 159,589.26	\$ 110,318.20	\$ 78,850.00	\$ 78,850.00
	OTHER REVENUES	\$ 8,738.70	\$ 25,859.44	\$ 2,000.00	\$ 2,000.00
	SALES TAX	\$ -	\$ -	\$ -	\$ -
	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 16,496,661.52	\$ 11,046,751.66	\$ 14,565,027.15	\$ 14,391,612.18
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 29,078.79	\$ 17,261.04	\$ 43,290.00	\$ 41,250.00
	CAPITAL OUTLAY	\$ 2,061,624.71	\$ 49,332.30	\$ 62,028.00	\$ 41,731.00
	CURRENT OBLIGATIONS	\$ 470,734.47	\$ 385,413.69	\$ 487,020.00	\$ 417,650.00
	FIXED & CONTRACTED SERVICES	\$ 1,454,755.53	\$ 683,063.68	\$ 1,173,543.40	\$ 1,041,710.00
	GRANT & DONATION SPENDING	\$ 1,546.76	\$ 4,913.62	\$ 3,500.00	\$ 3,500.00
	OTHER EXPENSES	\$ 350,983.15	\$ 206,504.60	\$ 1,104,374.00	\$ 489,341.92
	SUPPLIES AND MATERIALS	\$ 710,652.65	\$ 834,876.37	\$ 886,473.00	\$ 1,114,690.00
	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
	WAGES & BENEFITS	\$ 9,159,542.33	\$ 9,581,514.25	\$ 10,754,438.75	\$ 11,246,609.26
Expense Total		\$ 14,399,618.30	\$ 11,791,879.71	\$ 14,565,027.15	\$ 14,391,612.18
Net Profit/Loss		\$ (2,763,756.87)	\$ (715,128.05)	\$ -	\$ -

Department Summary For

Landfill

Department Mission:

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

Department Responsibilities:

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

Comments:

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

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	\$ 9,509,848.06	\$ 9,726,793.64	\$ 10,073,989.33	\$ 11,302,183.60
	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 2,296,336.90	\$ 5,989,276.79
	INTEREST	\$ 439,958.00	\$ 414,667.35	\$ 300,000.00	\$ -
	OTHER REVENUES	\$ 957,751.52	\$ 485,177.05	\$ 14,465,384.80	\$ 100,000.00
	OTHER TAXES	\$ 392,844.28	\$ 222,287.54	\$ -	\$ 300,000.00
	STATE GRANTS	\$ 23,269.23	\$ 18,533.88	\$ -	\$ -
	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 10,773,771.86	\$ 10,867,476.44	\$ 27,935,800.86	\$ 17,672,460.39
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 777,113.13	\$ 1,491,319.05	\$ 879,400.00	\$ 1,344,260.00
	CAPITAL OUTLAY	\$ 973,716.84	\$ 1,104,400.21	\$ 11,030,500.00	\$ 4,838,069.49
	CURRENT OBLIGATIONS	\$ 732,633.49	\$ 1,162,961.51	\$ 1,128,065.00	\$ 945,275.00
	DEBT SERVICE	\$ -	\$ -	\$ -	\$ 1,934,933.30
	FIXED & CONTRACTED SERVICES	\$ 4,101,199.16	\$ 3,629,216.80	\$ 6,178,141.54	\$ 4,256,018.00
	GRANT & DONATION SPENDING	\$ -	\$ -	\$ -	\$ -
	OTHER EXPENSES	\$ 294,672.24	\$ 264,561.69	\$ 306,112.92	\$ 347,044.00
	SUPPLIES AND MATERIALS	\$ 54,588.80	\$ 98,136.13	\$ 75,057.00	\$ 73,057.00
	TRANSFERS OUT	\$ 419,335.60	\$ 429,335.60	\$ 450,804.00	\$ 450,804.00
	WAGES & BENEFITS	\$ 3,462,063.46	\$ 3,504,864.21	\$ 3,782,759.43	\$ 3,563,348.52
Expense Total		\$ 10,819,279.72	\$ 11,853,784.57	\$ 27,935,800.86	\$ 17,672,460.39
Net Profit/Loss		\$ (146,507.73)	\$ (786,308.13)	\$ -	\$ -

Department Summary For

Legal Department

Department Mission:

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

Department Responsibilities:

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

Comments:

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

Fiscal Year 26-27 Department Budget

		Actuals FY21-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ -	\$ -	\$ -	\$ -
Expense	CAPITAL OUTLAY	\$ 8,153.49	\$ 3,618.08	\$ 10,000.00	\$ 5,000.00
	CURRENT OBLIGATIONS	\$ 21,648.87	\$ 18,610.20	\$ 25,000.00	\$ 13,350.00
	FEES & CONTRACTED SERVICES	\$ 111,843.96	\$ 185,617.28	\$ 131,900.00	\$ 100,435.00
	OTHER EXPENSES	\$ -	\$ 88.50	\$ 5,000.00	\$ 5,000.00
	SUPPLIES AND MATERIALS	\$ 1,880.28	\$ 1,154.38	\$ 4,500.00	\$ 2,500.00
	WAGES & BENEFITS	\$ 310,280.00	\$ 332,177.60	\$ 327,764.00	\$ 245,573.00
Net Profit/Loss		\$ (451,906.64)	\$ (418,618.15)	\$ (504,349.00)	\$ (578,658.42)

Department Summary For

Library

Department Mission:

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

Department Responsibilities:

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

Fiscal Year 26-27 Budget Summary

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -
	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 180,976.50	\$ -
	INTERFUND	\$ -	\$ -	\$ -	\$ -
	INTERGOVERNMENTAL	\$ 105,033.00	\$ 200,861.00	\$ 100,500.00	\$ -
	LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -
	OTHER GRANTS & DONATIONS	\$ 124,068.00	\$ 25,035.00	\$ 100,000.00	\$ -
	OTHER REVENUES	\$ 0.00	\$ 181.43	\$ -	\$ -
	SALES/SERVICES	\$ 11,056.07	\$ 9,782.11	\$ 10,000.00	\$ 10,000.00
Revenue Total		\$ 331,948.24	\$ 241,860.12	\$ 485,476.50	\$ 10,000.00
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 575.00	\$ 6,645.59	\$ 5,050.00	\$ 5,050.00
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	CURRENT OBLIGATIONS	\$ 49,639.80	\$ 54,281.20	\$ 147,592.00	\$ 69,328.00
	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -
	FEED & CONTRACTED SERVICES	\$ 20,015.26	\$ 41,870.00	\$ 41,800.00	\$ 42,428.00
	GRANT & DONATION SPENDING	\$ 126,245.44	\$ 291,213.02	\$ 240,686.50	\$ 168,900.00
	OTHER EXPENSES	\$ 728.25	\$ 378.57	\$ 600.00	\$ 600.00
	SUPPLIES AND MATERIALS	\$ 81,258.89	\$ 87,576.00	\$ 88,818.00	\$ 93,000.00
	WAGES & BENEFITS	\$ 937,245.61	\$ 904,711.50	\$ 1,134,612.12	\$ 1,031,150.27
Expense Total		\$ 1,229,801.36	\$ 1,418,121.97	\$ 1,859,766.62	\$ 1,420,968.27
Net Profit/Loss		\$ (894,752.99)	\$ (1,174,291.45)	\$ (1,364,290.12)	\$ (1,401,008.27)

Library Operational Projects FY27-32

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

Project Status: Requested/Planning

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

Project Timeline: August to October 2026

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

Funding Sources

Project will be county funded.

Project Expenses FY27-32

Projecting \$28,000.00 in FY27.

Department Summary For

NC Cooperative Extension

Department Mission:

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

Department Responsibilities:

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

Comments:

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

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

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 36,708.07	\$ -
	INTERGOVERNMENTAL	\$ -	\$ -	\$ 2,000.00	\$ -
	OTHER GRANTS & DONATIONS	\$ -	\$ -	\$ 1,582.47	\$ -
	SALES/SERVICES	\$ 29,942.34	\$ 48,636.42	\$ 6,978.00	\$ -
	STATE GRANTS	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 29,942.34	\$ 48,636.42	\$ 47,268.54	\$ -
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 1,400.52	\$ 602.45	\$ 2,750.00	\$ 3,200.00
	CAPITAL OUTLAY	\$ 80,622.87	\$ -	\$ 38,000.00	\$ -
	CURRENT OBLIGATIONS	\$ 4,000.02	\$ 7,681.55	\$ 0,250.00	\$ 7,600.00
	FREED & CONTRACTED SERVICES	\$ 45,228.54	\$ 68,988.04	\$ 50,640.00	\$ 74,007.90
	GRANT & DONATION SPENDING	\$ 24,348.53	\$ 13,565.62	\$ 18,145.81	\$ 11,500.00
	OTHER EXPENSES	\$ 15,661.99	\$ 11,580.98	\$ 33,209.48	\$ 0,100.00
	STATE GRANTS	\$ -	\$ 840.31	\$ 3,000.00	\$ -
	SUPPLIES AND MATERIALS	\$ 9,754.37	\$ 10,210.35	\$ 10,700.00	\$ 7,000.00
	WAGES & BENEFITS	\$ 297,287.10	\$ 283,377.36	\$ 384,609.43	\$ 341,861.11
Expense Total		\$ 438,509.03	\$ 388,741.46	\$ 521,634.71	\$ 463,009.11
Net Profit/Loss		\$ 1408,567.59	\$ 1309,905.04	\$ 1474,367.92	\$ 1453,008.11

Department Summary For

Planning

Department Mission:

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

Department Responsibilities:

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

Comments

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

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -
	FEES	\$ 34,735.00	\$ 38,055.00	\$ 38,250.00	\$ 39,770.00
Revenue Total		\$ 34,735.00	\$ 38,055.00	\$ 38,250.00	\$ 39,770.00
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 799.71	\$ 549.01	\$ 1,500.00	\$ 1,200.00
	CURRENT DEBITATIONS	\$ 3,005.36	\$ 7,870.68	\$ 16,800.00	\$ 8,000.00
	FIXED & CONTRACTED SERVICES	\$ 77,604.80	\$ 53,168.93	\$ 119,362.00	\$ 104,963.00
	OTHER EXPENSES	\$ -	\$ -	\$ 200.00	\$ 170.00
	SUPPLIES AND MATERIALS	\$ 3,825.90	\$ 1,396.74	\$ 6,000.00	\$ 2,500.00
	WAGES & BENEFITS	\$ 562,614.69	\$ 531,141.79	\$ 731,283.38	\$ 679,457.41
Expense Total		\$ 649,850.36	\$ 595,974.15	\$ 878,145.38	\$ 793,219.41
Net Profit/Loss		\$ (615,115.36)	\$ (557,919.15)	\$ (839,895.38)	\$ (753,419.41)

Department Summary for

Public Relations and Marketing

Department Mission

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

Department Responsibilities

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

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

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Approved Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	\$ 389,572.33	\$ 674,496.01	\$ 2,973,680.00	\$ 61,000.00
	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -
	INTERFUND	\$ 648,068.93	\$ 557,797.21	\$ 935,751.01	\$ 731,788.20
	LOCAL REVENUES	\$ 30,625.00	\$ 30,476.00	\$ 40,000.00	\$ 75,000.00
	OTHER REVENUES	\$ 658.48	\$ 1,884.01	\$ 2,500.00	\$ -
	RENTS	\$ 168,813.29	\$ 136,198.40	\$ 135,000.00	\$ 140,000.00
	SALES/SERVICES	\$ -	\$ 7,886.37	\$ -	\$ 7,500.00
	STATE GRANTS	\$ -	\$ -	\$ -	\$ -
Revenue Total		\$ 1,268,936.04	\$ 1,408,359.82	\$ 4,680,131.01	\$ 965,286.20
Expenses	AUTOMOTIVE SUPPLIES/FUELS	\$ 1,121.00	\$ 1,723.12	\$ 3,100.00	\$ 3,500.00
	CAPITAL OUTLAY	\$ -	\$ -	\$ 125,880.50	\$ -
	CLAIMS OBLIGATIONS	\$ 193,078.08	\$ 217,933.34	\$ 291,353.00	\$ 272,458.00
	FIXED & CONTRACTED SERVICES	\$ 232,807.17	\$ 454,366.20	\$ 641,307.00	\$ 480,643.00
	GRANT & DONATION SPENDING	\$ -	\$ -	\$ -	\$ -
	OTHER EXPENSES	\$ 44,134.64	\$ 47,815.81	\$ 57,300.00	\$ 51,300.00
	SUPPLIES AND MATERIALS	\$ 18,985.97	\$ 17,678.98	\$ 65,072.47	\$ 26,325.00
	WAGES & BENEFITS	\$ 724,812.28	\$ 728,314.20	\$ 846,561.18	\$ 915,058.58
Expense Total		\$ 1,211,939.04	\$ 1,486,831.25	\$ 2,239,594.18	\$ 1,791,698.58
Net Profit/Loss		\$ 56,996.99	\$ (98,471.43)	\$ 1,640,536.83	\$ (746,329.38)

Office Summary For
Register of Deeds

Office Mission:

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

Office Responsibilities:

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

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

Comments:

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

Fiscal Year 26-27 Office Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	\$ 327,042.13	\$ 648,953.88	\$ 600,000.00	\$ 650,000.00
	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -
	OTHER GRANTS & DONATIONS	\$ -100.00	\$ 40.00	\$ 80.00	\$ 80.00
	OTHER REVENUES	\$ 10,835.51	\$ 30,005.22	\$ -	\$ 10,000.00
	OTHER TAXES	\$ 835,574.50	\$ 719,033.00	\$ 650,000.00	\$ 700,000.00
	STATE GRANTS	\$ 2,000.00	\$ 2,714.00	\$ -	\$ -
Revenue Total		\$ 1,176,352.14	\$ 1,380,746.07	\$ 1,250,080.00	\$ 1,360,080.00
Expense	CURRENT OBLIGATIONS	\$ 11,143.74	\$ 19,173.84	\$ 30,400.00	\$ 20,500.00
	FIXED & CONTRACTED SERVICES	\$ 178,449.75	\$ 105,727.43	\$ 145,010.00	\$ 191,834.00
	GRANT & DONATION SPENDING	\$ -585.00	\$ -2,754.00	\$ 80.00	\$ -
	OTHER EXPENSES	\$ -	\$ -	\$ 300.00	\$ 300.00
	SUPPLIES AND MATERIALS	\$ 15,305.20	\$ 13,656.38	\$ 30,000.00	\$ 31,025.00
	WAGES & BENEFITS	\$ 548,764.84	\$ 540,370.64	\$ 617,339.46	\$ 601,437.57
Expense Total		\$ 744,868.53	\$ 681,712.79	\$ 807,829.46	\$ 820,996.57
Net Profit/Loss		\$ 431,483.61	\$ 699,033.28	\$ 442,250.54	\$ 539,183.43

Register of Deeds Operational Projects FY27-32

Project 1:

Type of Project: Time Machine

Project Status: In Progress

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

Project Timeline: 1 year remaining on this project

Operation Impact: Better access to public records. More Transparent

Project 2

Type of Project: Back scanning of historic documents

Project Status: Starting/Planning Stages

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

Project Timeline: 5 years

Operation Impact: Better access to public records. More Transparent

Funding Sources

Both Projects will be county funded.

Project Expenses FY27-32



Office Summary For
Sheriff's Office

Office Mission:

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

Office Responsibilities:

The Cleveland County Sheriff's Office is responsible for:

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

Comments

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

Fiscal Year 26-27 Office Budget

	Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue				
FEDERAL GRANTS	\$ 268,722.20	\$ 135,000.51	\$ 308,342.00	\$ -
FEES	\$ 1,165,258.29	\$ 909,964.69	\$ 1,150,646.00	\$ 1,096,900.00
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 1,323,137.00	\$ 500,930.00
INTEREST	\$ 69,309.02	\$ 60,936.67	\$ 20,000.00	\$ 20,000.00
INTRAGOVERNMENTAL	\$ 1,076,399.29	\$ 1,157,761.87	\$ 1,071,000.00	\$ 1,438,155.00
OTHER GRANTS & DONATIONS	\$ 26,919.46	\$ 88,835.00	\$ 17,500.00	\$ 18,000.00
OTHER REVENUES	\$ 11,966.58	\$ 132,229.00	\$ 45,767.70	\$ -
OTHER TAXES	\$ 177,188.04	\$ -	\$ 217,454.00	\$ 271,675.00
SALES SERVICES	\$ 397,297.19	\$ 322,138.00	\$ 301,000.00	\$ 300,000.00
STATE GRANTS	\$ 678,508.00	\$ 30,247.38	\$ 37,200.00	\$ -
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
Revenue Total	\$ 3,644,588.14	\$ 2,799,873.87	\$ 4,518,449.70	\$ 3,636,488.00
Expense				
AUTOMOTIVE SUPPLIES/FUELS	\$ 689,525.94	\$ 588,885.39	\$ 677,500.00	\$ 710,000.00
CAPITAL OUTLAY	\$ 1,368,321.07	\$ 1,266,246.43	\$ 1,960,206.31	\$ 1,557,184.00
CURRENT OBLIGATIONS	\$ 310,575.02	\$ 262,728.77	\$ 322,800.00	\$ 348,486.00
DEBT SERVICE	\$ -	\$ -	\$ 523,646.00	\$ -
FIXED & CONTRACTED SERVICES	\$ 2,218,711.49	\$ 2,009,639.62	\$ 2,868,458.00	\$ 2,550,908.00
GRANT & DONATION SPENDING	\$ 199,978.36	\$ 112,982.83	\$ 217,700.00	\$ 30,000.00
OTHER EXPENSES	\$ 1,352,353.27	\$ 1,658,612.58	\$ 1,748,453.00	\$ 1,512,750.00
SUPPLIES AND MATERIALS	\$ 601,434.32	\$ 542,732.87	\$ 768,808.70	\$ 613,340.00
WAGES & BENEFITS	\$ 22,243,951.73	\$ 23,358,323.71	\$ 25,628,517.44	\$ 24,601,590.31
Expense Total	\$ 28,168,952.85	\$ 31,392,322.30	\$ 34,917,311.45	\$ 32,334,638.31
Net Profit/Loss	\$ (25,315,363.91)	\$ (28,582,548.33)	\$ (30,398,879.75)	\$ (28,697,578.31)

Cleveland County Sheriff's Office Operational Projects FY27-32

Type of Project: Victim Services Specialist

Project Status: In Progress

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

Project Timeline: No Timeline

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

Funding Sources

Project will be county funded.

Project Expenses FY27-32

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

Department Summary For

Soil and Water Conservation

Department Mission:

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

Department Responsibilities:

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

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FETS	\$ 15.00	\$ -	\$ -	\$ -
	INTEREST	\$ 1,671.62	\$ 1,530.56	\$ -	\$ 1,723.57
	INTERGOVERNMENTAL	\$ 33,600.00	\$ 33,600.00	\$ 33,600.00	\$ -
	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -
	SALES/SERVICES	\$ 4,680.00	\$ 1,750.00	\$ 3,500.00	\$ 3,500.00
Revenue Total	\$ 39,976.62	\$ 36,880.56	\$ 37,100.00	\$ 4,723.57	
Expense	AUTOMOTIVE SUPPLIES/FUELS	\$ 1,327.41	\$ 1,114.13	\$ 3,000.00	\$ 1,350.00
	CURRENT OBLIGATIONS	\$ 1,312.51	\$ 1,762.37	\$ 4,525.00	\$ 2,200.00
	FOOD & CONTRACTED SERVICES	\$ 6,397.04	\$ 6,880.10	\$ 7,333.36	\$ 7,333.36
	GRANT & DONATION SPENDING	\$ -	\$ -	\$ 122,535.00	\$ 400.00
	OTHER EXPENSES	\$ 3,197.69	\$ 1,382.46	\$ 4,000.00	\$ 3,000.00
	SUPPLIES AND MATERIALS	\$ 1,568.69	\$ 2,064.73	\$ 2,300.00	\$ 2,300.00
	WAGES & BENEFITS	\$ 185,878.01	\$ 191,643.03	\$ 201,723.90	\$ 179,195.18
Expense Total	\$ 200,671.35	\$ 204,690.99	\$ 348,917.35	\$ 194,778.54	
Net Profit/Loss	\$ (160,694.53)	\$ (165,976.34)	\$ (308,917.35)	\$ (190,054.97)	

Department Summary for

Tax Administration

Fiscal Year 2026-2027

Department Mission:

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

Department Responsibilities:

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

Comments:

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

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	Fees	\$ 6.00	\$ -	\$ -	\$ -
	Other Revenues	\$ 5,913.96	\$ 7,533.25	\$ -	\$ 17,500.00
	Other Taxes	\$ 5,275.00	\$ 5,885.00	\$ -	\$ 5,000.00
Revenue Total		\$ 10,294.96	\$ 13,418.25	\$ -	\$ 22,500.00
Expense	Automotive Supplies/Fuels	\$ 4,595.90	\$ 3,019.32	\$ 13,000.00	\$ 6,000.00
	Capital Outlay	\$ 61,542.50	\$ 8,963.87	\$ -	\$ -
	Current Obligations	\$ 61,745.31	\$ 51,025.33	\$ 70,853.00	\$ 57,400.00
	Fixed & Contracted Services	\$ 324,574.23	\$ 321,026.01	\$ 371,620.00	\$ 295,320.00
	Other Expenses	\$ 20.00	\$ 169.87	\$ 300.00	\$ -
	Supplies and Materials	\$ 22,947.45	\$ 22,191.06	\$ 20,950.00	\$ 21,500.00
	Wages & Benefits	\$ 1,783,243.27	\$ 1,812,039.90	\$ 2,057,124.42	\$ 1,882,595.97
Expense Total		\$ 2,279,014.66	\$ 2,219,335.35	\$ 2,531,444.42	\$ 2,262,805.97
Net Profit/Loss		\$ (2,268,719.70)	\$ (2,205,917.10)	\$ (2,531,444.42)	\$ (2,240,305.97)

Department Summary for

Veteran Services

Department Mission:

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

Department Responsibilities:

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

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

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

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

Maintain confidential records and provide professional, compassionate customer service

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

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

Comments:

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

Fiscal Year 26-27 Department Budget

	Actuals FY23-24	Actuals FY24-25	Amendment Budget FY25-26	Manager's Budget FY26-27
Revenue				
INTERGOVERNMENTAL	\$ 2,173.91	\$ 20,561.89	\$ 24,888.47	\$
OTHER GRANTS & DONATIONS	\$ -	\$ 7,450.00	\$ 150.00	\$
Revenue Total	\$ 2,173.91	\$ 28,011.89	\$ 25,038.47	\$
Expense				
CAPITAL OUTLAY	\$ -	\$ -	\$ 16,673.00	\$
CURRENT OBLIGATIONS	\$ 1,629.38	\$ 3,489.51	\$ 5,541.68	\$ 5,950.00
FIXED & CONTRACTED SERVICES	\$ 3,394.22	\$ 3,126.54	\$ 3,148.32	\$ 2,740.00
GRANT & DONATION SPENDING	\$ -	\$ 15,400.50	\$ 22,888.47	\$
OTHER EXPENSES	\$ -	\$ 6,613.50	\$ 1,650.00	\$ 1,500.00
SUPPLIES AND MATERIALS	\$ 1,501.98	\$ 1,879.50	\$ 2,400.00	\$ 2,400.00
WAGES & BENEFITS	\$ 147,805.63	\$ 196,284.84	\$ 191,880.54	\$ 216,568.96
Expense Total	\$ 154,131.17	\$ 198,794.29	\$ 243,982.01	\$ 229,158.96
Net Profit/Loss	\$ (151,957.26)	\$ (168,782.70)	\$ (218,943.54)	\$ (229,158.96)

Outside Funded Organizations

Schools

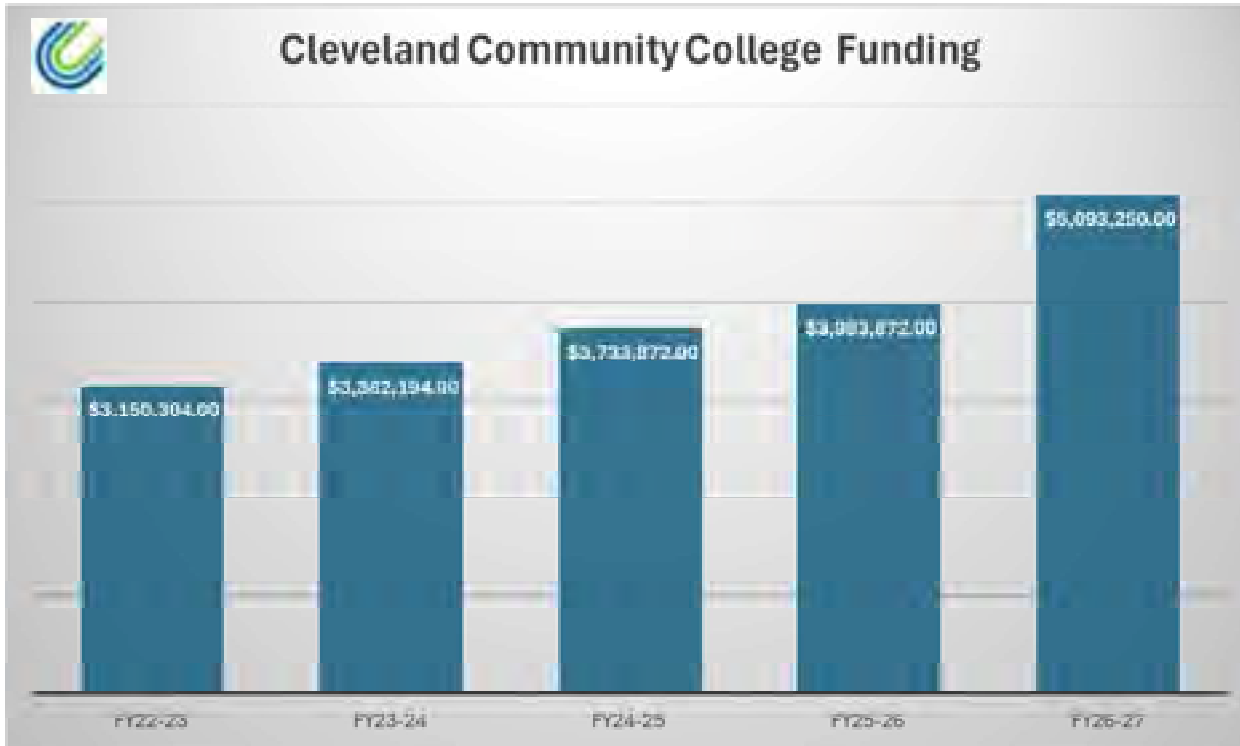
Cleveland County Schools (CCS)

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

Cleveland County Public School Funding					
Fund type to Schools	FY23-23	FY23-24	FY24-25	FY25-26	FY26-27
Property Tax to School	\$ 12,797,495.00	\$ 12,797,497.00	\$ 13,797,497.00	\$ 14,397,497.00	\$ 14,942,965.00
NCYS to School	\$ 1,187,823.00	\$ 1,187,823.00	\$ 1,187,823.00	\$ 1,946,401.00	\$ 1,695,011.00
Sales Tax to School	\$ 4,162,217.00	\$ 4,680,132.84	\$ 4,162,217.00	\$ 4,162,217.00	\$ 4,162,217.00
Local Operational Appropriation	\$ 10,293,000.00	\$ 10,250,000.00	\$ 10,250,000.00	\$ 5,100,000.00	\$ 3,396,369.00
Local Capital Appropriation	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ 1,200,000.00
State Restricted Capital Appropriation	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00
Commissioner's Escrow TEACHER SUPPLY (FPEP)	\$ 1,740,178.00	\$ 2,600,000.00	\$ 2,027,014.00	\$ 3,000,000.00	\$ 3,000,000.00
	\$ 31,537,798.00	\$ 32,917,377.84	\$ 33,818,376.00	\$ 33,797,962.00	\$ 33,297,362.00

Cleveland Community College (CCC)

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



Other Non-Profits

Cleveland County VFD

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

FY 2026-2027						
	Total FY 25-26	Annual Capital	Personnel Budget	Operations Allotment	Percentage Allocation	Total FY 26-27
Bethlehem	\$ 632,950	\$ 140,000	\$ 222,000	\$ 228,000	\$ 75,950	\$ 665,950
Boiling Springs	596,343	\$ 140,000	\$ 222,000	\$ 228,000	\$ 39,343	629,343
Casar	598,919	\$ 140,000	\$ 222,000	\$ 228,000	\$ 41,919	631,919
Cleveland	641,797	\$ 140,000	\$ 222,000	\$ 228,000	\$ 84,797	674,797
Fallston	612,909	\$ 140,000	\$ 222,000	\$ 228,000	\$ 55,909	645,909
Grover	575,441	\$ 140,000	\$ 222,000	\$ 228,000	\$ 18,441	608,441
Number Seven	604,051	\$ 140,000	\$ 222,000	\$ 228,000	\$ 47,051	637,051
Oak Grove	625,860	\$ 140,000	\$ 222,000	\$ 228,000	\$ 68,860	658,860
Polkville	601,258	\$ 140,000	\$ 222,000	\$ 228,000	\$ 44,258	634,258
Shanghai	593,432	\$ 140,000	\$ 222,000	\$ 228,000	\$ 36,432	626,432
Waco	611,596	\$ 140,000	\$ 222,000	\$ 228,000	\$ 54,596	644,596
	\$ 6,694,556	\$ 1,340,000	\$ 2,442,000	\$ 2,508,000	\$ 567,556	\$ 7,057,556



Partnering Agency Allotments

This Section contains the Partnering Agency Allotment Summaries.



**PARTNERING AGENCY ALLOTMENTS
FOR FISCAL YEAR 2026-2027**

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



**PARTNERING AGENCY ALLOTMENTS
FOR FISCAL YEAR 2026-2027**

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



**PARTNERING AGENCY ALLOTMENTS
FOR FISCAL YEAR 2026-2027**

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



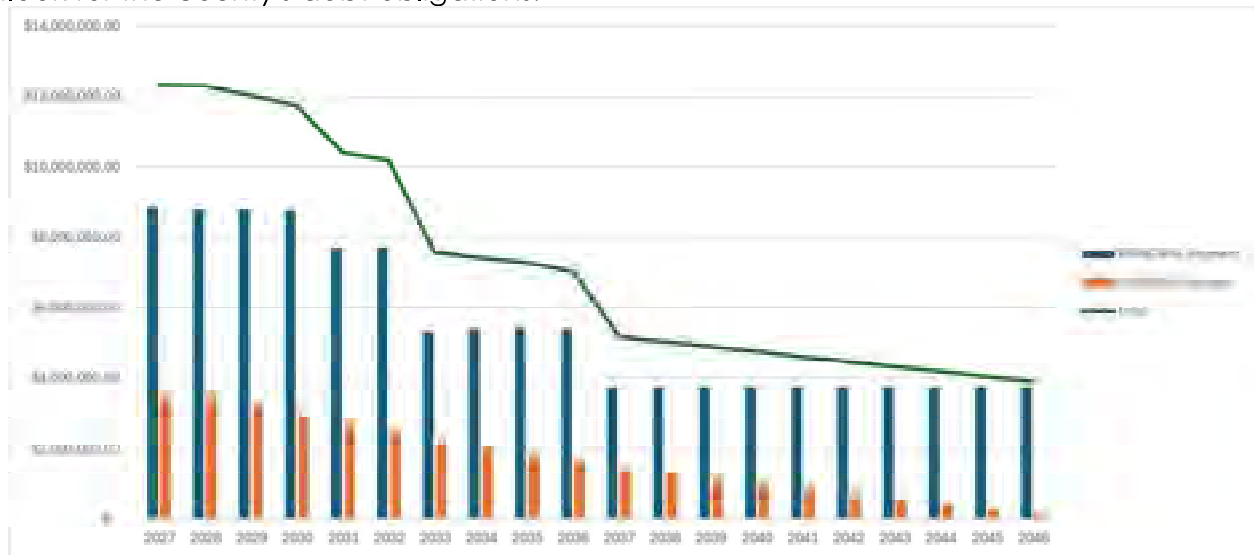
**PARTNERING AGENCY ALLOTMENTS
FOR FISCAL YEAR 2026-2027**

Agency	Type	Commissioner Amount Approved FY25-26	Requested FY26-27	Commissioner Amount Requested FY26-27	Delta from FY25-26	FUNDING REQUEST INFORMATION
Transportation Administration of Cleveland County (TACC)	Non-Profit	\$ 50,000	\$ 146,800	\$ 85,000	\$ 35,000	<ul style="list-style-type: none"> Cover operational expenses from July 1 through November, prior to the receipt of state elderly and disabled transportation funding. Prevent suspension of critical transportation services for dialysis, cancer treatment, and other non-emergency medical appointments. Support the required local match for capital expenditures associated with a replacement vehicle, ensuring a safe and reliable fleet. Maintain compliance with state and federal transportation standards while sustaining service quality and safety. <p>This allotment will protect access to life-sustaining medical care, promote independence among vulnerable populations, and strengthen the long-term sustainability of medical transportation services within Cleveland County.</p>
Washington Outreach Ministry	Non-Profit	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$75,000.00 for the next 4 years. To continue restocking shelves for Emergency Food Pantry and providing mobile pantries in communities in the County for distribution to families in food insecure areas. The funding will also support our Healthcare, Summer feeding program and Homeless Initiative to the unsheltered population of the County.
GWU-Godbold College of Business	School	\$ -	\$ 5,000	\$ -	\$ -	This request is to support Cleveland County High School seniors with an additional opportunity for scholarship. Currently, the Cleveland County Chamber is sponsoring a \$1,000 prize/scholarship for one student from each high school in Cleveland County. Students from across the county will compete in a business pitch competition. GCB faculty are going to visit local high schools to assist students with nurturing creative ideas and designing business pitches. During GCB's Entrepreneurship week in April, these students will have the opportunity to participate in a pitch competition! This funding will allow for extra faculty visits, fund additional prizes for students, and support an event that will provide a unique and memorable experience for Cleveland County High School seniors.
Town of Lawndale Volunteer Fire Department	VFD	\$ 120,000	\$ 195,000	\$ 120,000	\$ -	\$75,000 coverage for RURAL fire district(Fuel, Insurance, Maintenance, ETC); \$120,000 part time fire fighters
		\$ 2,625,798	\$ 5,574,808	\$ 1,858,500	\$ (767,298)	

Capital & Debt

Current Debt

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



Bond Rating

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

Capital

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

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

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

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

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



Revenue and Expenditure Details

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

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

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

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

Example

Type/Fund/Department/Account	FY23 Actuals	FY24		FY25 Manager	\$ Change from Amended	% Change from Amend.
		FY24 Amended Budget	FY25 Dept Request			
PROFESSIONAL SERV	7,405	14,953	30,267	10,000	10,000	-67%
RETIREMENT	94,493	72,215	107,803	102,506	101,035	-9%
SALARIES/WAGES-PYT	13,197	1,431	9,000	10,500	10,350	17%
SALARIES/WAGES-REG	819,143	604,439	647,573	793,671	742,907	-11%
SOCIAL SECURITY TAXES	42,265	38,541	52,634	47,379	48,702	10%
TELECOMMUNICATIONS	5,620	3,440	5,000	5,000	5,000	0%
TRAVEL/TRAINING	12,828	8,741	33,360	43,000	43,000	29%
412 Total	1,249,406	997,434	1,399,232	1,212,201	1,190,337	-10%
FINANCE & PURCHASING						
413						
AUTOMOTIVE SUPPLIES	170	25	700	1,000	1,000	-63%
AWARDS/APPRECIATION	283	-	600	600	600	0%
CAPITAL EQUIPMENT	26,263	-	-	-	-	-
CONTRACTED LABOR	-	18,844	19,425	7,000	7,000	-64%
CONTRACTED SERVICES	56,795	142,522	189,117	105,110	105,110	-44%
GENERAL MAINTENANCE	2,275	1,500	2,240	2,240	2,240	0%



Revenue Detail

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

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



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



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



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



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



Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request		Change from Amended Budget	% Change from
					FY27	Manager's Budget FY27		
		PAYMENT OVERS/SHORTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		REFUNDS CO/ST FUNDS	\$ 45,054.27	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	0%
		STATE GOVERNMENT GRANTS	\$ 670,492.00	\$ -	\$ 450,000.00	\$ 450,000.00	\$ 450,000.00	0%
		STATE GRANTS-MEDICAID	\$ -	\$ 500,000.00	\$ -	\$ -	\$ (500,000.00)	-100%
		STATE GRANTS-SMART START	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		INCOME MAINTENANCE Total	\$ 7,358,618.72	\$ 8,024,987.96	\$ 8,346,800.74	\$ 7,936,416.19	\$ (88,571.77)	-1%
								0%
509	SPECIAL ASSISTANCE	ADMIN SERVICES ALLOCATION	\$ 31,160.92	\$ 69,356.41	\$ 69,816.70	\$ 71,004.70	\$ 1,648.29	2%
		SPECIAL ASSISTANCE Total	\$ 31,160.92	\$ 69,356.41	\$ 69,816.70	\$ 71,004.70	\$ 1,648.29	2%
								0%
511	AID TO BLIND	ADMIN SERVICES ALLOCATION	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	0%
		AID TO BLIND Total	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	0%
								0%
512	IVD CHLD SUPPORT	ADMIN SERVICES ALLOCATION	\$ 62,436.24	\$ 123,260.49	\$ 158,069.70	\$ -	\$ (123,260.49)	-100%
		DEPARTMENTAL FEES	\$ 305.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ -	0%
		FEDERAL GOVT GRANTS	\$ 1,194,375.47	\$ 1,700,000.00	\$ 1,700,000.00	\$ 1,700,000.00	\$ -	0%
		IVD CHLD SUPPORT Total	\$ 1,257,116.71	\$ 1,824,360.49	\$ 1,859,169.70	\$ 1,701,100.00	\$ (123,260.49)	-7%
								0%
516	SMART START	ADMIN SERVICES ALLOCATION	\$ 123,725.45	\$ 77,946.50	\$ 153,337.68	\$ 157,731.53	\$ 79,785.03	102%
		FED GOVT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		FEDERAL GOVT GRANTS	\$ -	\$ 68,000.00	\$ -	\$ -	\$ (68,000.00)	-100%
		STATE GOVERNMENT GRANTS	\$ (3,891.62)	\$ -	\$ -	\$ -	\$ -	0%
		STATE GRANTS-SMART START	\$ 19,809.36	\$ -	\$ -	\$ -	\$ -	0%
		SMART START Total	\$ 139,643.19	\$ 145,946.50	\$ 153,337.68	\$ 157,731.53	\$ 11,785.03	8%
								0%
519	PUBLIC ASSISTANCE	ADMIN SERVICES ALLOCATION	\$ 1,486,583.48	\$ 1,120,950.00	\$ 1,463,200.00	\$ 1,463,200.00	\$ 342,250.00	31%
		CONTRIBUTIONS/DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		FEDERAL GOVT GRANTS	\$ 48,991.57	\$ 100,000.00	\$ 60,000.00	\$ 60,000.00	\$ (40,000.00)	-40%
		FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		STATE - OTHER REVENUES	\$ -	\$ 2,250.00	\$ -	\$ -	\$ (2,250.00)	-100%
		STATE GOVERNMENT GRANTS	\$ 370,147.03	\$ 300,000.00	\$ -	\$ -	\$ (300,000.00)	-100%
		PUBLIC ASSISTANCE Total	\$ 1,905,722.08	\$ 1,523,200.00	\$ 1,523,200.00	\$ 1,523,200.00	\$ -	0%
								0%
11 Total			\$ 23,351,652.41	\$ 25,388,911.30	\$ 25,519,380.09	\$ 24,546,511.41	\$ (842,399.89)	-3%
12	HEALTH ADMINISTRATION	ADMIN SERVICES ALLOCATION	\$ 972,046.28	\$ 1,227,617.89	\$ 1,455,704.07	\$ 1,584,616.34	\$ 356,998.45	29%
		CONTRACTED REVENUE	\$ 7,754.95	\$ -	\$ -	\$ -	\$ -	0%
		CONTRIBUTIONS/DONATIONS	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%
		FEDERAL GOVT GRANTS	\$ 181,483.47	\$ 126,551.00	\$ -	\$ -	\$ (126,551.00)	-100%
		FUND BALANCE APPROPRIATED	\$ -	\$ 20,000.00	\$ -	\$ -	\$ (20,000.00)	-100%
		INSURANCE FEES	\$ 37,552.30	\$ -	\$ -	\$ -	\$ -	0%
		INTEREST ON INSURANCE FEE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		MEDICAID-CAROLINA ACCESS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		MISCELLANEOUS REVENUE	\$ 1,949.08	\$ -	\$ -	\$ -	\$ -	0%
		PAYMENT OVERS/SHORTS	\$ 373.79	\$ -	\$ -	\$ -	\$ -	0%
		STATE - OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		STATE GOVERNMENT GRANTS	\$ 249,239.47	\$ 607,785.00	\$ 149,701.00	\$ 149,701.00	\$ (458,084.00)	-75%
		TRANSFERS FR S/W DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		HEALTH ADMINISTRATION Total	\$ 1,451,399.34	\$ 1,983,953.89	\$ 1,607,405.07	\$ 1,736,317.34	\$ (247,636.55)	-12%
								0%
531	AIDS	ADMIN SERVICES ALLOCATION	\$ 74,180.42	\$ 80,497.92	\$ 107,942.26	\$ 97,360.68	\$ 16,862.76	21%
		FED GOVT GRANTS-HIV	\$ 28,000.00	\$ 28,000.00	\$ 4,165.00	\$ 4,165.00	\$ (23,835.00)	-85%
		HIV STATE GOVERNMENT GRANT	\$ -	\$ -	\$ 4,140.00	\$ 4,140.00	\$ 4,140.00	0%
		STATE GOVERNMENT GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AIDS Total	\$ 102,180.42	\$ 108,497.92	\$ 116,247.26	\$ 105,665.68	\$ (2,832.24)	-3%
								0%
532	TB/STD/CD	ADMIN SERVICES ALLOCATION	\$ -	\$ 10,285.64	\$ 936.76	\$ -	\$ (10,285.64)	-100%
		CONTRIBUTIONS/DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		DEPARTMENTAL FEES	\$ 412.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0%
		FED GOVT GRANTS-STD DRUGS	\$ 379.18	\$ 4,518.00	\$ 4,259.00	\$ 4,259.00	\$ (259.00)	-6%
		FED GOVT GRANTS-STD PREV	\$ 100.00	\$ 100.00	\$ 86.00	\$ 86.00	\$ (14.00)	-14%
		FED GOVT GRANTS-TB CONTROL	\$ 10,013.34	\$ 50.00	\$ 2,420.00	\$ 2,420.00	\$ 2,370.00	4740%
		FEDERAL GOVT GRANTS	\$ -	\$ 6,000.00	\$ 268,131.00	\$ 268,131.00	\$ 262,131.00	4369%
		FUND BALANCE APPROPRIATED	\$ -	\$ 91,771.00	\$ 51,843.00	\$ 53,967.76	\$ (37,803.24)	-41%
		INSURANCE FEES	\$ 25,774.44	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	0%
		MEDICAID-PHARMACY	\$ 2,511.37	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 500.00	25%
		MEDICAID-PRIOR YEARS	\$ 95,550.67	\$ -	\$ -	\$ -	\$ -	0%
		MEDICAID-TUBERCULOSIS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		MEDICAID-VENERAL DISEASE	\$ 62,004.75	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0%
		MEDICARE	\$ 557.83	\$ -	\$ -	\$ -	\$ -	0%
		MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		STATE - OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		STATE GOVERNMENT GRANTS	\$ 71,976.27	\$ 5,465.00	\$ 5,465.00	\$ 5,465.00	\$ -	0%
		STATE GOVT GRANTS-TB	\$ 11,133.66	\$ 21,097.00	\$ 15,504.00	\$ 15,504.00	\$ (5,593.00)	-27%
		TB/STD/CD Total	\$ 280,413.51	\$ 209,586.64	\$ 419,444.76	\$ 420,632.76	\$ 211,046.12	101%
								0%
533	ADULT HEALTH	ADMIN SERVICES ALLOCATION	\$ -	\$ 29,541.65	\$ -	\$ -	\$ (29,541.65)	-100%



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



Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request		Change from Amended Budget	% Change from
					FY27	Manager's Budget FY27		
		DEPARTMENTAL FEES	\$ 1,796.66	\$ 3,500.00	\$ 2,000.00	\$ 2,000.00	\$ (1,500.00)	-43%
		FED GOVT GRANTS- MAT HMHC	\$ 8,009.00	\$ 8,009.00	\$ 8,009.00	\$ 8,009.00	\$ -	0%
		FEDERAL GOVT GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		FUND BALANCE APPROPRIATED	\$ -	\$ 270,830.00	\$ 209,239.00	\$ 218,742.00	\$ (52,088.00)	-19%
		INSURANCE FEES	\$ 1,136.05	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%
		LOCAL & OTHER GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		MEDICAID-MATERNAL HEALTH	\$ 52,634.58	\$ 100,000.00	\$ 75,000.00	\$ 75,000.00	\$ (25,000.00)	-25%
		MEDICAID-PHARMACY	\$ 1,051.53	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
		MEDICAID-PRIOR YEARS	\$ 137,001.50	\$ 300,000.00	\$ 135,000.00	\$ 135,000.00	\$ (165,000.00)	-55%
		MEDICARE	\$ 22.61	\$ -	\$ -	\$ -	\$ -	0%
		MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		ST GOVT GRANTS-CHMA	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		STATE GOVT GRANTS-HMHC	\$ 11,394.00	\$ 12,474.00	\$ 11,394.00	\$ 11,394.00	\$ (1,080.00)	-9%
		MATERNAL HEALTH Total	\$ 411,615.66	\$ 738,294.73	\$ 960,687.96	\$ 1,276,598.19	\$ 538,303.46	73%
								0%
539	FAMILY PLANNING	ADMIN SERVICES ALLOCATION	\$ -	\$ 42,341.50	\$ 9,575.48	\$ -	\$ (42,341.50)	-100%
		DEPARTMENTAL FEES	\$ 17,204.71	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ (5,000.00)	-50%
		FED GOVT GRANTS-FP HMHC	\$ 31,928.00	\$ 13,634.00	\$ 13,634.00	\$ 13,634.00	\$ -	0%
		FED GOVT GRANTS-FP TITLE X	\$ 67,398.00	\$ 67,398.00	\$ 63,202.00	\$ 63,202.00	\$ (4,196.00)	-6%
		FED GOVT GRANTS-TANF	\$ 16,569.00	\$ 16,569.00	\$ 16,569.00	\$ 16,569.00	\$ -	0%
		FUND BALANCE APPROPRIATED	\$ -	\$ 807,135.00	\$ 884,807.00	\$ 445,221.38	\$ (361,913.62)	-45%
		INSURANCE FEES	\$ 65,858.45	\$ 55,000.00	\$ 50,000.00	\$ 50,000.00	\$ (5,000.00)	-9%
		MEDICAID-FAMILY PLANNING	\$ 131,790.48	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00	\$ (100,000.00)	-50%
		MEDICAID-PHARMACY	\$ 6,558.55	\$ 11,000.00	\$ 5,000.00	\$ 5,000.00	\$ (6,000.00)	-55%
		MEDICAID-PRIOR YEARS	\$ 572,464.72	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	0%
		MEDICARE	\$ 118.00	\$ -	\$ -	\$ -	\$ -	0%
		MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		ST GOVT GRANTS-CHMA	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		ST GOVT GRANTS-WHSF	\$ 12,775.00	\$ 12,775.00	\$ 12,775.00	\$ 12,775.00	\$ -	0%
		STATE - OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		STATE GOVT GRANTS-FP HMHC	\$ 46,065.00	\$ 67,596.00	\$ 64,359.00	\$ 64,359.00	\$ (3,237.00)	-5%
		FAMILY PLANNING Total	\$ 968,729.91	\$ 1,503,448.50	\$ 1,424,921.48	\$ 975,760.38	\$ (527,688.12)	-35%
								0%
540	WOMEN-INFANTS-CHILDREN	ADMIN SERVICES ALLOCATION	\$ 48,651.13	\$ 0.90	\$ 5,106.75	\$ -	\$ (0.90)	-100%
		FED GOVT GRANTS-WIC BRP	\$ 86,847.82	\$ 88,104.00	\$ 111,509.00	\$ 111,509.00	\$ 23,405.00	27%
		FED GOVT GRANTS-WIC CS	\$ 333,974.52	\$ 512,798.00	\$ 414,832.00	\$ 414,832.00	\$ (97,966.00)	-19%
		FED GOVT GRANTS-WIC GA	\$ 37,079.60	\$ 44,878.00	\$ 9,537.00	\$ 9,537.00	\$ (35,341.00)	-79%
		FED GOVT GRANTS-WIC NE	\$ 175,924.34	\$ 184,574.00	\$ 312,029.00	\$ 312,029.00	\$ 127,455.00	69%
		FED GOVT GRANTS-WIC PC	\$ 39,724.57	\$ 49,923.00	\$ 49,923.00	\$ 49,923.00	\$ -	0%
		WOMEN-INFANTS-CHILDREN Total	\$ 722,201.98	\$ 880,277.90	\$ 902,936.75	\$ 897,830.00	\$ 17,552.10	2%
								0%
541	ENVIRONMENTAL HEALTH	A2P OPTION PERMIT	\$ 1,620.00	\$ 500.00	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00	500%
		ADMIN SERVICES ALLOCATION	\$ 1,046,214.31	\$ 1,145,574.22	\$ 1,278,181.27	\$ 1,151,280.41	\$ 5,706.19	0%
		AOWA ONSITE WASTE H2O EVAL	\$ 420.00	\$ -	\$ -	\$ -	\$ -	0%
		CATAWBA PROJ ENV PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CATAWBA PROJECT PERMIT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		COLLECTION NSF CHECKS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		DEPARTMENTAL FEES	\$ 8,100.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0%
		EH ENGINEERED OPTION PERMIT	\$ 70.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	0%
		FOOD SERVICE PLAN REVIEWS	\$ 1,750.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0%
		FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LIMITED FOOD SERV ESTABLISH	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		MOBILE FOOD UNIT PLAN REVIEW	\$ 1,350.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%
		PAYMENT OVERS/SHORTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		PUSHCART PLAN REVIEW	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		REFUNDS CO/ST FUNDS	\$ 1,130.00	\$ -	\$ -	\$ -	\$ -	0%
		REINSPECT PUMP SYSTEM FEE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		SEWER IMPROVEMENT PERMITS	\$ 181,875.00	\$ 200,000.00	\$ 180,000.00	\$ 180,000.00	\$ (20,000.00)	-10%
		SEWER RECERTIFICATION PMT	\$ 10,365.00	\$ 15,000.00	\$ 5,000.00	\$ 5,000.00	\$ (10,000.00)	-67%
		STATE GOVERNMENT GRANTS	\$ 10,328.00	\$ -	\$ -	\$ -	\$ -	0%
		SWIMMING POOL PERMITS	\$ 6,600.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0%
		TEMP FOOD ESTABLISH PERMIT	\$ 9,900.00	\$ 7,500.00	\$ 9,000.00	\$ 9,000.00	\$ 1,500.00	20%
		WATER PERMITS	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	0%
		WELL WATER FEES	\$ 9,700.00	\$ 10,000.00	\$ 8,000.00	\$ 8,000.00	\$ (2,000.00)	-20%
		ENVIRONMENTAL HEALTH Total	\$ 1,290,472.31	\$ 1,395,274.22	\$ 1,499,881.27	\$ 1,372,980.41	\$ (22,293.81)	-2%
								0%
543	HEALTH DEPT GRANTS	ADMIN SERVICES ALLOCATION	\$ -	\$ 43,684.41	\$ 50,030.45	\$ 51,218.45	\$ 7,534.04	17%
		FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOCAL & OTHER GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOCAL & OTHER GRANTS-CMAP	\$ 28,850.00	\$ 28,850.00	\$ 28,850.00	\$ 28,850.00	\$ -	0%
		STATE GOVERNMENT GRANTS	\$ 66,183.92	\$ -	\$ -	\$ -	\$ -	0%
		STATE GOVT GRANT-PPAY	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		HEALTH DEPT GRANTS Total	\$ 95,033.92	\$ 72,534.41	\$ 78,880.45	\$ 80,068.45	\$ 7,534.04	10%
								0%
544	DENTAL CLINIC	ADMIN SERVICES ALLOCATION	\$ -	\$ 1,103.25	\$ -	\$ -	\$ (1,103.25)	-100%
		DEPARTMENTAL FEES	\$ 3,825.03	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ 1,000.00	25%
		FUND BALANCE APPROPRIATED	\$ -	\$ 796,470.80	\$ 1,010,185.49	\$ 956,455.60	\$ 159,984.80	20%
		INSURANCE FEES	\$ 7,076.62	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,000.00	20%
		LOCAL & OTHER GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%



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



Dept #	Department Description	Account Description	Departmental request				Change from Amended Budget	% Change from
			Actuals FY25	Amended Budget FY26	FY27	Manager's Budget FY27		
		PHARMACY FEES-PRIMARY CARE-COMMUN	\$ 20,503.61	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%
		PHARMACY FEES-PRIMARY CARE-EMPLOYEE	\$ 11,546.52	\$ 149,012.00	\$ 11,000.00	\$ 11,000.00	\$ (138,012.00)	-93%
		PHCY INSURANCE FEES-PRIMARY CARE-CO	\$ 101.29	\$ -	\$ -	\$ -	\$ -	0%
		PHCY INSURANCE FEES-PRIMARY CARE-EM	\$ 9.76	\$ -	\$ -	\$ -	\$ -	0%
		PHCY MEDICAID-PRIMARY CARE-COMMUNI	\$ 11,105.83	\$ 20,000.00	\$ 40,000.00	\$ 40,000.00	\$ 20,000.00	100%
		PHCY MEDICAID-PRIMARY CARE-EMPLOYEE	\$ 412.20	\$ 1,200.00	\$ -	\$ -	\$ (1,200.00)	-100%
		PRIMARY CARE Total	\$ 579,493.20	\$ 746,976.76	\$ 952,505.10	\$ 835,701.42	\$ 88,724.66	12%
								0%
551	Substance Abuse	ADMIN SERVICES ALLOCATION	\$ -	\$ 1,853.92	\$ -	\$ 1,188.00	\$ (665.92)	-36%
		CONTRACTED REVENUE	\$ -	\$ 45,000.00	\$ -	\$ -	\$ (45,000.00)	-100%
		CONTRACTED REVENUE-Partners Block Exte	\$ -	\$ 47,488.00	\$ -	\$ -	\$ (47,488.00)	-100%
		CONTRACTED REVENUE-Partners Block Grar	\$ -	\$ 70,500.00	\$ 70,500.00	\$ 70,500.00	\$ -	0%
		FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 22,589.42	\$ 22,589.42	\$ 22,589.42	0%
		SUBSTANCE ABUSE-SOBIR FEES	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
		Substance Abuse Total	\$ -	\$ 164,841.92	\$ 97,089.42	\$ 98,277.42	\$ (66,564.50)	-40%
								0%
12 Total			\$ 11,046,751.06	\$ 14,555,027.16	\$ 14,918,514.96	\$ 14,391,612.16	\$ (163,414.96)	-1%
13	660	EMPLOYEE WELLNESS CENTER						
		ADMIN SERVICES ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		DEPARTMENTAL FEES	\$ 4,673.51	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
		INSURANCES FEES-PHARMACY	\$ 4.14	\$ -	\$ -	\$ -	\$ -	0%
		MEDICAID-PHARMACY	\$ 784.54	\$ -	\$ -	\$ -	\$ -	0%
		MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		PAYMENT OVERS/SHORTS	\$ 13.01	\$ -	\$ -	\$ -	\$ -	0%
		TRANSFERS FM HEALTH PLAN	\$ 1,999,994.01	\$ 2,358,831.82	\$ 2,775,170.19	\$ 2,769,098.19	\$ 410,266.37	17%
		WELLNESS CLINICIAN FEES	\$ 12,574.00	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	\$ (5,000.00)	-33%
		WELLNESS TIER 4-PHARM FEES	\$ 2,532.79	\$ -	\$ -	\$ -	\$ -	0%
		WELLNESS TIER 5-PHARM FEES	\$ 718,853.66	\$ 575,742.00	\$ 500,000.00	\$ 524,815.08	\$ (50,926.92)	-9%
		WELLNESS TIER-1 PHARM FEE	\$ 101,700.54	\$ 110,000.00	\$ 100,000.00	\$ 100,000.00	\$ (10,000.00)	-9%
		WELLNESS TIER-2 PHARM FEE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		WELLNESS TIER-3 PHARM FEE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		EMPLOYEE WELLNESS CENTER Total	\$ 2,841,130.20	\$ 3,063,573.82	\$ 3,389,170.19	\$ 3,407,913.27	\$ 344,339.45	11%
								0%
13 Total			\$ 2,841,130.20	\$ 3,063,573.82	\$ 3,389,170.19	\$ 3,407,913.27	\$ 344,339.45	11%
14	417	COURT FACILITIES						
		ADMIN SERVICES ALLOCATION	\$ 568,648.74	\$ 444,083.70	\$ 621,159.31	\$ 653,535.31	\$ 209,451.61	47%
		COURT-FACILITY FEES	\$ 122,543.16	\$ 120,000.00	\$ 85,000.00	\$ 85,000.00	\$ (35,000.00)	-29%
		INTEREST ON INVESTMENTS	\$ 10,835.40	\$ 1,000.00	\$ 7,000.00	\$ 7,000.00	\$ 6,000.00	600%
		COURT FACILITIES Total	\$ 702,027.30	\$ 565,083.70	\$ 713,159.31	\$ 745,535.31	\$ 180,451.61	32%
								0%
14 Total			\$ 702,027.30	\$ 565,083.70	\$ 713,159.31	\$ 745,535.31	\$ 180,451.61	32%
20	600	CLEVELAND COUNTY SCHOOLS						
		AD VALOREM TAXES-2009	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2010	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2011	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2012	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2013	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2014	\$ 308.56	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2015	\$ 1,144.39	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2016	\$ 1,403.76	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2017	\$ 2,028.10	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2018	\$ 4,318.81	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2019	\$ 5,408.58	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2020	\$ 10,179.89	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2021	\$ 20,214.50	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2022	\$ 41,960.54	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2023	\$ 126,921.30	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2024	\$ 14,014,620.79	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TAXES-2025	\$ -	\$ 18,746,468.00	\$ 125,000.00	\$ 125,000.00	\$ (18,621,468.00)	-99%
		AD VALOREM TAXES-2026	\$ -	\$ -	\$ 19,000,000.00	\$ 19,703,631.00	\$ 19,703,631.00	0%
		AD VALOREM TX-2019 NCVTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TX-2020 NCVTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TX-2021 NCVTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TX-2022 NCVTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TX-2023 NCVTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TX-2024 NCVTS	\$ (62.72)	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TX-2025 NCVTS	\$ 1,604,324.71	\$ -	\$ -	\$ -	\$ -	0%
		AD VALOREM TX-2026 NCVTS	\$ -	\$ 1,457,614.00	\$ -	\$ -	\$ (1,457,614.00)	-100%
		AD VALOREM TX-2027 NCVTS	\$ -	\$ -	\$ 1,550,000.00	\$ 1,550,000.00	\$ 1,550,000.00	0%
		DISCOUNTS ON TAXES	\$ (35,465.36)	\$ -	\$ -	\$ -	\$ -	0%
		FUND BALANCE APPROPRIATED	\$ -	\$ 1,087,636.00	\$ -	\$ -	\$ (1,087,636.00)	-100%
		INTEREST ON DELINQUENT TA	\$ 74,793.41	\$ -	\$ 78,403.49	\$ 78,403.49	\$ 78,403.49	0%
		LOCAL OPTION SALES TAX	\$ 5,870,545.28	\$ 5,807,140.00	\$ 6,217,719.11	\$ 6,217,719.11	\$ 410,579.11	7%
		SETTLEMENT OVERS/SHORTS	\$ 11.14	\$ -	\$ -	\$ -	\$ -	0%
		CLEVELAND COUNTY SCHOOLS Total	\$ 21,742,655.68	\$ 27,098,858.00	\$ 26,971,122.60	\$ 27,674,753.60	\$ 575,895.60	2%
								0%
20 Total			\$ 21,742,655.68	\$ 27,098,858.00	\$ 26,971,122.60	\$ 27,674,753.60	\$ 575,895.60	2%
23	301	FEMA						
		FEDERAL GOVT GRANTS-FEMA	\$ 3,854,825.00	\$ 27,184,800.00	\$ -	\$ -	\$ (27,184,800.00)	-100%
		FEDERAL GOVT GRANTS-FEMA Waterway	\$ -	\$ 2,436,128.13	\$ -	\$ -	\$ (2,436,128.13)	-100%
		FUND BALANCE APPROPRIATED	\$ -	\$ 3,854,825.00	\$ -	\$ -	\$ (3,854,825.00)	-100%
		LOAN PROCEEDS	\$ -	\$ 2,436,128.13	\$ -	\$ -	\$ (2,436,128.13)	-100%
		STATE GRANT- WATERWAY CLEANUP	\$ -	\$ 2,726,625.00	\$ -	\$ -	\$ (2,726,625.00)	-100%



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



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



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



Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request		Change from Amended Budget	% Change from
					FY27	Manager's Budget FY27		
		FUND BALANCE APPROPRIATED	\$ -	\$ 1,452,591.82	\$ 3,522,920.19	\$ 3,516,848.19	\$ 2,064,256.37	142%
		FUND TRANSFERS Total	\$ 12,760,539.00	\$ 14,643,591.82	\$ 15,713,920.19	\$ 15,707,848.19	\$ 1,064,256.37	7%
65 Total			\$ 12,760,539.00	\$ 14,643,591.82	\$ 15,713,920.19	\$ 15,707,848.19	\$ 1,064,256.37	7%
66	661	DENTAL INSURANCE ADMIN SERVICES ALLOCATION	\$ -	\$ -	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	0%
		DENTAL INSURANCE PREMIUMS	\$ 140,173.16	\$ 240,000.00	\$ 140,000.00	\$ 140,000.00	\$ (100,000.00)	-42%
		INTEREST ON INVESTMENTS	\$ 10,846.79	\$ -	\$ -	\$ -	\$ -	0%
		DENTAL INSURANCE Total	\$ 151,019.95	\$ 240,000.00	\$ 350,000.00	\$ 350,000.00	\$ 110,000.00	46%
66 Total			\$ 151,019.95	\$ 240,000.00	\$ 350,000.00	\$ 350,000.00	\$ 110,000.00	46%
70	706	DSS F/C CHRISTMAS/TRUST ACCT DSS F/C CHRISTMAS ACCT	\$ 2.83	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%
		DSS TRUST ACCOUNT	\$ 273,080.75	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ -	0%
		DSS F/C CHRISTMAS/TRUST ACCTS Total	\$ 273,083.58	\$ 305,000.00	\$ 305,000.00	\$ 305,000.00	\$ -	0%
								0%
	744	INMATE TRUST/COMMISSARY INMATE COMMISSARY SALES	\$ 7,320.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ -	0%
		INMATE TRUST ACCT	\$ 622,561.13	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	\$ -	0%
		PAYMENT OVERS/SHORTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		INMATE TRUST/COMMISSARY Total	\$ 629,881.13	\$ 875,000.00	\$ 875,000.00	\$ 875,000.00	\$ -	0%
70 Total			\$ 902,964.71	\$ 1,180,000.00	\$ 1,180,000.00	\$ 1,180,000.00	\$ -	0%
71	741	FINES & FORFEITURES FINES & FORFEITURES COLL	\$ 451,298.83	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ -	0%
		FINES & FORFEITURES Total	\$ 451,298.83	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ -	0%
71 Total			\$ 451,298.83	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ -	0%
462	000	NON DEPARTMENTAL CONTRIBUTIONS FROM PRI FD	\$ -	\$ 2,200,000.00	\$ -	\$ -	\$ (2,200,000.00)	-100%
		NON DEPARTMENTAL Total	\$ -	\$ 2,200,000.00	\$ -	\$ -	\$ (2,200,000.00)	-100%
462 Total			\$ -	\$ 2,200,000.00	\$ -	\$ -	\$ (2,200,000.00)	-100%
470	224	FOOTHILLS COMMERCE CENT CONTRIBUTIONS FROM REIM RES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		FOOTHILLS COMMERCE CENTER Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
470 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
474	235	CAP PROJ KMG T PHASE 5 CONTRIBUTIONS FROM PRI FD	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOCAL & OTHER GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ KMG T PHASE 5 Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
474 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
479	715	IPWS ROAD/RAIL PROJ FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		STATE GOVERNMENT GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		IPWS ROAD/RAIL PROJ Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
479 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
481	232	CAP PROJ ECONOMIC DEVELC CONTRIBUTIONS FM REIM RESOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ ECONOMIC DEVELOP Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
481 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
482	236	CAP PROJ-CCS NORTH SHELBY FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-CCS NORTH SHELBY Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
482 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
485	242	CAP PROJ-ERP CONVERSION CONTRIBUTIONS FM REIM RESOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-ERP CONVERSION Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
485 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
486	245	CAP PROJ-CLEV CO FAIR CONTRIBUTIONS FM REIM RESOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CONTRIBUTIONS FROM PRI FD	\$ 507,987.00	\$ -	\$ -	\$ -	\$ -	0%
		FUND BALANCE APPROPRIATED	\$ -	\$ 42,679.72	\$ -	\$ -	\$ (42,679.72)	-100%
		LOCAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		STATE GOVERNMENT GRANTS	\$ 1,588,685.01	\$ -	\$ -	\$ -	\$ -	0%
		TRANSFERS FM CAP RESERVE	\$ 337,537.47	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-CLEV CO FAIR Total	\$ 2,434,209.48	\$ 42,679.72	\$ -	\$ -	\$ (42,679.72)	-100%
486 Total			\$ 2,434,209.48	\$ 42,679.72	\$ -	\$ -	\$ (42,679.72)	-100%
487	246	CAP PROJ-SHELBY STAR BUDGETARY ACCTG ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CONTRIBUTIONS FM REIM RESOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-SHELBY STAR Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
487 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
488	247	CAP PROJ-MOUNTAIN SIDE DR CONTRIBUTIONS FM REIM RESOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-MOUNTAIN SIDE DR Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
488 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
489	228	CAP PROJ-SHELL BLDG #3 BBT PROJ FD INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		BUDGETARY ACCOUNTING ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	0%



Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request		Change from Amended Budget	% Change from
					FY27	Manager's Budget FY27		
		FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-SHELL BLDG #3 Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
489 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
490	244	CAP PROJ-BOARD OF ELECTIO CONTRIBUTIONS FROM PRI FD	\$ 1,130,770.19	\$ 793,089.81	\$ -	\$ -	\$ (793,089.81)	-100%
		FUND BALANCE APPROPRIATED	\$ -	\$ 1,538,730.91	\$ -	\$ -	\$ (1,538,730.91)	-100%
		TRANSFERS FM CAP RESERVE	\$ 114,057.72	\$ 417,411.28	\$ -	\$ -	\$ (417,411.28)	-100%
		CAP PROJ-BOARD OF ELECTION (OLD SRS) Total	\$ 1,244,827.91	\$ 2,749,232.00	\$ -	\$ -	\$ (2,749,232.00)	-100%
490 Total			\$ 1,244,827.91	\$ 2,749,232.00	\$ -	\$ -	\$ (2,749,232.00)	-100%
491	248	CAP PROJ-SHELL BLDG #4						
		FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		SALE OF CAPITAL ASSET	\$ 1,763,775.35	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-SHELL BLDG #4 Total	\$ 1,763,775.35	\$ -	\$ -	\$ -	\$ -	0%
491 Total			\$ 1,763,775.35	\$ -	\$ -	\$ -	\$ -	0%
492	249	CAP PROJ-DSS RELOCATION						
		FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		TRANSFER FM CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-DSS RELOCATION Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
492 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
493	250	CAP PROJ-JUSTICE CENTER C/ BUD ACC ONLY-OTHER SOURCE	\$ -	\$ 87,585,411.74	\$ -	\$ -	\$ (87,585,411.74)	-100%
		CONTRIBUTIONS FM REIM RESOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CONTRIBUTIONS FROM PRI FD	\$ -	\$ 16,628,692.00	\$ -	\$ -	\$ (16,628,692.00)	-100%
		FUND BALANCE APPROPRIATED	\$ -	\$ 2,427,594.00	\$ -	\$ -	\$ (2,427,594.00)	-100%
		INTEREST ON INVESTMENTS	\$ 2,110,423.40	\$ -	\$ -	\$ -	\$ -	0%
		LOAN PROCEEDS	\$ -	\$ 75,000,000.00	\$ -	\$ -	\$ (75,000,000.00)	-100%
		STATE GOVERNMENT GRANTS	\$ 66,416,977.74	\$ 15,564,588.26	\$ -	\$ -	\$ (15,564,588.26)	-100%
		CAP PROJ-JUSTICE CENTER CAMPUS Total	\$ 68,527,401.14	\$ 197,206,286.00	\$ -	\$ -	\$ (197,206,286.00)	-100%
493 Total			\$ 68,527,401.14	\$ 197,206,286.00	\$ -	\$ -	\$ (197,206,286.00)	-100%
494	602	PUBLIC SCHOOL BUILDING C/ BUD ACC ONLY-OTHER SOURCE	\$ -	\$ 29,290,468.55	\$ -	\$ -	\$ (29,290,468.55)	-100%
		ST GRANT-PUB SCH CAP	\$ 425,315.55	\$ 1,112,031.45	\$ -	\$ -	\$ (1,112,031.45)	-100%
		PUBLIC SCHOOL BUILDING CPF Total	\$ 425,315.55	\$ 30,402,500.00	\$ -	\$ -	\$ (30,402,500.00)	-100%
494 Total			\$ 425,315.55	\$ 30,402,500.00	\$ -	\$ -	\$ (30,402,500.00)	-100%
495	251	CAP PROJ-CCHD EROSION CC CONTRIBUTIONS FM REIM RESOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		CAP PROJ-CCHD EROSION CONTROL & REPAIR Total	\$ -	\$ -	\$ -	\$ -	\$ -	0%
495 Total			\$ -	\$ -	\$ -	\$ -	\$ -	0%
496	252	CAP PROJ-BRGW IMPROVEMEI BUD ACC ONLY-OTHER SOURCE	\$ -	\$ 265,803.63	\$ -	\$ -	\$ (265,803.63)	-100%
		CONTRIBUTIONS FM REIM RESOLUTION	\$ 116,764.63	\$ 9,197.37	\$ -	\$ -	\$ (9,197.37)	-100%
		FEDERAL GOVT GRANTS	\$ -	\$ 100,000.00	\$ -	\$ -	\$ (100,000.00)	-100%
		CAP PROJ-BRGW IMPROVEMENTS Total	\$ 116,764.63	\$ 375,001.00	\$ -	\$ -	\$ (375,001.00)	-100%
496 Total			\$ 116,764.63	\$ 375,001.00	\$ -	\$ -	\$ (375,001.00)	-100%
497	253	CAPITAL PROJ-E911 CALL CTR BUD ACC ONLY-OTHER SOURCE	\$ -	\$ 3,962,070.00	\$ -	\$ -	\$ (3,962,070.00)	-100%
		CONTRIBUTIONS FM CAP RESERVE	\$ 502,119.68	\$ 2,015,828.00	\$ -	\$ -	\$ (2,015,828.00)	-100%
		Contributions Fm GF	\$ -	\$ 768,754.00	\$ -	\$ -	\$ (768,754.00)	-100%
		FUND BALANCE APPROPRIATED	\$ -	\$ 598,102.00	\$ -	\$ -	\$ (598,102.00)	-100%
		INTEREST ON INVESTMENTS	\$ 10,078.11	\$ -	\$ -	\$ -	\$ -	0%
		STATE GOVERNMENT GRANTS	\$ 3,432,052.98	\$ 1,517,857.00	\$ -	\$ -	\$ (1,517,857.00)	-100%
		CAPITAL PROJ-E911 CALL CTR Total	\$ 3,944,250.77	\$ 8,862,611.00	\$ -	\$ -	\$ (8,862,611.00)	-100%
			\$ -	\$ -	\$ -	\$ -	\$ -	0%
		257	Cap Proj-EOC					
		BUD ACC ONLY-OTHER SOURCE	\$ -	\$ 1,608,418.00	\$ -	\$ -	\$ (1,608,418.00)	-100%
		CONTRIBUTIONS FM CAP RESERVE	\$ 26,383.58	\$ 559,197.00	\$ -	\$ -	\$ (559,197.00)	-100%
		CONTRIBUTIONS FROM PRIMARY FUND	\$ -	\$ 107,000.00	\$ -	\$ -	\$ (107,000.00)	-100%
		STATE GOVERNMENT GRANT	\$ 1,582,034.07	\$ 417,966.00	\$ -	\$ -	\$ (417,966.00)	-100%
		Cap Proj-EOC Total	\$ 1,608,417.65	\$ 2,692,581.00	\$ -	\$ -	\$ (2,692,581.00)	-100%
497 Total			\$ 5,882,668.42	\$ 11,555,192.00	\$ -	\$ -	\$ (11,555,192.00)	-100%
498	254	CAP PROJ-LEGRAND AV SYS						
		FUND BALANCE APPROPRIATED	\$ -	\$ 397,502.80	\$ -	\$ -	\$ (397,502.80)	-100%
		TRANSFER FM CAPITAL RESERVE	\$ 184,960.80	\$ 227,497.20	\$ -	\$ -	\$ (227,497.20)	-100%
		CAP PROJ-LEGRAND AV SYS Total	\$ 184,960.80	\$ 625,000.00	\$ -	\$ -	\$ (625,000.00)	-100%
498 Total			\$ 184,960.80	\$ 625,000.00	\$ -	\$ -	\$ (625,000.00)	-100%
499	256	CAP PROJ-WACO SUBSTATION CONTRIBUTIONS FROM PRI FD	\$ 6,000.00	\$ 6,400.00	\$ -	\$ -	\$ (6,400.00)	-100%
		FUND BALANCE APPROPRIATED	\$ -	\$ 12,000.00	\$ -	\$ -	\$ (12,000.00)	-100%
		CAP PROJ-WACO SUBSTATION Total	\$ 6,000.00	\$ 18,400.00	\$ -	\$ -	\$ (18,400.00)	-100%
499 Total			\$ 6,000.00	\$ 18,400.00	\$ -	\$ -	\$ (18,400.00)	-100%
Grand Total			\$ 313,926,893.19	\$ 563,807,494.50	\$ 252,332,654.29	\$ 264,187,703.03	\$ (299,619,791.47)	-53%

Expense Detail



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



Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request		Change from Amended		% Change from Amended
					FY27	Manager's Budget FY27	Budget		
		EMPLOYER 401K	\$ 50,539.15	\$ 58,289.03	\$ 56,177.16	\$ 48,717.47		(9,571.56)	-16%
		HOSPITAL INSURANCE	\$ 165,000.00	\$ 170,200.00	\$ 184,810.00	\$ 171,347.76		1,147.76	1%
		INSURANCE /BONDING	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		-	0%
		LICENSE/PERMIT/CERTIFICATE	\$ 195.00	\$ -	\$ -	\$ -		-	0%
		MAINT CONTRACTS-EQUIP	\$ 12,056.20	\$ 21,650.00	\$ 14,650.00	\$ 12,500.00		(9,150.00)	-42%
		MEDICARE TAXES	\$ 11,734.68	\$ 13,778.05	\$ 14,195.41	\$ 11,801.81		(1,976.24)	-14%
		MOTOR FUELS/OILS	\$ (857.69)	\$ 1,000.00	\$ 1,000.00	\$ 500.00		(500.00)	-50%
		PENALTY EXPENSE	\$ 626.45	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		-	0%
		POSTAGE	\$ 30,565.03	\$ 32,700.00	\$ 32,700.00	\$ 32,700.00		-	0%
		PRIOR YEAR PAYABLE EXP	\$ -	\$ -	\$ -	\$ -		-	0%
		PROFESSIONAL SERV	\$ 59,644.06	\$ 73,525.00	\$ 79,175.00	\$ 55,000.00		(18,525.00)	-25%
		RENT OF BUILDING/SPACE	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00		-	0%
		RETIREMENT	\$ 115,094.87	\$ 139,710.08	\$ 128,863.77	\$ 122,849.23		(16,860.85)	-12%
		SALARIES/WAGES-P/T	\$ -	\$ 73.52	\$ 8,074.08	\$ -		(73.52)	-100%
		SALARIES/WAGES-REG	\$ 840,583.23	\$ 987,441.34	\$ 971,214.77	\$ 811,957.88		(175,483.46)	-18%
		SOCIAL SECURITY TAXES	\$ 50,024.18	\$ 58,896.58	\$ 60,698.28	\$ 50,312.97		(8,583.61)	-15%
		TELECOMMUNICATIONS	\$ 1,279.75	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00		-	0%
		TRAVEL/TRAINING	\$ 26,660.85	\$ 35,000.00	\$ 27,500.00	\$ 25,000.00		(10,000.00)	-29%
	FINANCE & PURCHASING Total		\$ 1,526,227.65	\$ 1,834,745.60	\$ 1,757,120.47	\$ 1,521,906.01		(312,839.59)	-17%
									0%
415	PROPERTY TAX ADMIN	ADVERTISING/PROMOTIONS	\$ 7,222.60	\$ 19,450.00	\$ 11,000.00	\$ 9,000.00		(10,450.00)	-54%
		AUTOMOTIVE SUPPLIES	\$ 1,148.16	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		-	0%
		CAPITAL EQUIPMENT	\$ 8,963.87	\$ -	\$ 30,000.00	\$ -		-	0%
		COLLECTION FEES	\$ -	\$ -	\$ -	\$ -		-	0%
		CONTRACTED SERVICES	\$ 172,244.36	\$ 158,000.00	\$ 128,000.00	\$ 128,000.00		(30,000.00)	-19%
		CONTROLLED PROPERTY EXP	\$ -	\$ 400.00	\$ 2,400.00	\$ 500.00		100.00	25%
		DENTAL INSURANCE	\$ 3,600.00	\$ 4,260.00	\$ 4,260.00	\$ 5,994.67		1,734.67	41%
		DEPARTMENTAL SUPPLY	\$ 22,191.05	\$ 20,550.00	\$ 21,000.00	\$ 21,000.00		450.00	2%
		DUES/SUBSCRIPTIONS	\$ 11,591.18	\$ 12,967.00	\$ 9,370.00	\$ 9,370.00		(3,597.00)	-28%
		EMPLOYER 401K	\$ 70,577.71	\$ 79,791.29	\$ 80,684.03	\$ 73,467.26		(6,324.03)	-8%
		HOSPITAL INSURANCE	\$ 276,100.00	\$ 321,900.00	\$ 321,900.00	\$ 293,739.02		(28,160.98)	-9%
		INSURANCE /BONDING	\$ 100.00	\$ 103.00	\$ 100.00	\$ 100.00		(3.00)	-3%
		LICENSE/PERMIT/CERTIFICATE	\$ 200.00	\$ 6,500.00	\$ 6,800.00	\$ 6,800.00		300.00	5%
		MAINT CONTRACTS-EQUIP	\$ 29,898.05	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00		-	0%
		MEDICARE TAXES	\$ 16,805.11	\$ 20,648.49	\$ 20,706.45	\$ 17,797.44		(2,851.05)	-14%
		MOTOR FUELS/OILS	\$ 2,771.16	\$ 8,000.00	\$ 8,000.00	\$ 3,000.00		(5,000.00)	-63%
		NCVTS REFUNDS	\$ 28.52	\$ -	\$ -	\$ -		-	0%
		PENALTY EXPENSE	\$ 10.00	\$ -	\$ -	\$ -		-	0%
		POSTAGE	\$ 33,888.67	\$ 39,000.00	\$ 72,000.00	\$ 38,000.00		(1,000.00)	-3%
		PROFESSIONAL SERV	\$ 106,982.42	\$ 163,050.00	\$ 120,050.00	\$ 120,050.00		(43,000.00)	-26%
		REPAIRS ON EQUIPMENT	\$ -	\$ -	\$ -	\$ -		-	0%
		RETIREMENT	\$ 160,706.84	\$ 190,460.48	\$ 192,987.72	\$ 185,259.94		(5,206.54)	-3%
		SALARIES/WAGES-P/T	\$ 26,124.22	\$ 3,024.00	\$ 11,246.68	\$ 6,000.00		2,976.00	98%
		SALARIES/WAGES-REG	\$ 1,186,534.89	\$ 1,351,749.45	\$ 1,367,206.44	\$ 1,224,454.33		(127,295.12)	-9%
		SOCIAL SECURITY TAXES	\$ 71,591.13	\$ 85,290.71	\$ 88,516.16	\$ 75,873.31		(9,417.40)	-11%
		TAX REFUNDS	\$ 141.35	\$ 300.00	\$ -	\$ -		(300.00)	-100%
		TELECOMMUNICATIONS	\$ 1,960.48	\$ 3,600.00	\$ 3,600.00	\$ 2,400.00		(1,200.00)	-33%
		TRAVEL/TRAINING	\$ 7,953.58	\$ 8,400.00	\$ 10,000.00	\$ 8,000.00		(400.00)	-5%
	PROPERTY TAX ADMIN Total		\$ 2,219,335.35	\$ 2,531,444.42	\$ 2,543,827.48	\$ 2,262,805.97		(268,638.45)	-11%
									0%
416	LEGAL/COUNTY ATTORNEY	ADVERTISING/PROMOTIONS	\$ 11,896.50	\$ 6,500.00	\$ 5,000.00	\$ 5,000.00		(1,500.00)	-23%
		C/O-FORECLOSURE PROPERTY	\$ 3,018.08	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00		(5,000.00)	-50%
		C/O-LAND	\$ -	\$ -	\$ -	\$ -		-	0%
		CONTRACTED SERVICES	\$ 340.35	\$ -	\$ -	\$ -		-	0%
		CONTROLLED PROPERTY EXP	\$ -	\$ -	\$ -	\$ -		-	0%
		DENTAL INSURANCE	\$ 285.00	\$ 360.00	\$ 360.00	\$ 499.56		139.56	39%
		DEPARTMENTAL SUPPLY	\$ 1,154.36	\$ 4,500.00	\$ 4,500.00	\$ 2,500.00		(2,000.00)	-44%
		DUES/SUBSCRIPTIONS	\$ 3,800.07	\$ 8,135.00	\$ 7,635.00	\$ 7,635.00		(500.00)	-6%
		EMPLOYER 401K	\$ 9,920.90	\$ 13,688.18	\$ 13,574.05	\$ 10,464.17		(3,224.01)	-24%
		HOSPITAL INSURANCE	\$ 20,900.00	\$ 25,100.00	\$ 26,400.00	\$ 24,478.25		(621.75)	-2%
		INSUR/LEGAL SETTLEMENT	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		-	0%
		LEGAL FORECLOSUR PROPERTY	\$ 2,655.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00		-	0%
		LEGAL SERVICES	\$ 46,798.93	\$ 40,000.00	\$ 40,000.00	\$ 30,000.00		(10,000.00)	-25%
		LICENSE/PERMIT/CERTIFICATE	\$ 77.00	\$ 100.00	\$ 100.00	\$ 100.00		-	0%
		MAINT CONTRACTS-EQUIP	\$ 1,159.18	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00		-	0%
		MEDICARE TAXES	\$ 2,304.52	\$ 3,452.75	\$ 3,411.64	\$ 2,534.95		(917.80)	-27%
		POSTAGE	\$ 39.23	\$ 100.00	\$ 100.00	\$ 100.00		-	0%
		PRIOR YEAR PAYABLE EXP	\$ 88.50	\$ -	\$ -	\$ -		-	0%
		PROFESSIONAL SERV	\$ 110,786.75	\$ 73,000.00	\$ 75,000.00	\$ 55,000.00		(18,000.00)	-25%
		RETIREMENT	\$ 22,562.40	\$ 32,276.28	\$ 32,236.96	\$ 26,387.15		(5,889.13)	-18%
		SALARIES/WAGES-REG	\$ 166,349.39	\$ 238,123.59	\$ 235,288.73	\$ 174,402.87		(63,720.72)	-27%
		SOCIAL SECURITY TAXES	\$ 9,805.39	\$ 14,763.23	\$ 14,587.47	\$ 10,806.87		(3,956.36)	-27%
		TELECOMMUNICATIONS	\$ 1,191.89	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00		-	0%
		TRAVEL/TRAINING	\$ 3,482.71	\$ 16,200.00	\$ 16,200.00	\$ 6,000.00		(10,200.00)	-63%
	LEGAL/COUNTY ATTORNEY Total		\$ 418,616.15	\$ 504,249.03	\$ 502,343.85	\$ 378,858.82		(125,390.21)	-25%
									0%
418	ELECTIONS	ADVERTISING/PROMOTIONS	\$ 6,844.96	\$ 6,500.00	\$ 7,000.00	\$ 5,000.00		(1,500.00)	-23%
		AWARDS/APPRECIATION	\$ 3,619.72	\$ 500.00	\$ 600.00	\$ 600.00		100.00	20%
		BOARD/COMMITTEE MEETG EXP	\$ 321.48	\$ 500.00	\$ 500.00	\$ 500.00		-	0%



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



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



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

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



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



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



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



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



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



Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request		Change from Amended		% Change from Amended
					FY27	Manager's Budget FY27	Budget		
		CAPITAL EQUIPMENT	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	(35,000.00)	-100%
		CONTROLLED PROPERTY EXP	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	-	0%
		COOP NUTRITION CLASS EXP	\$ -	\$ 1,023.06	\$ -	\$ -	\$ -	(1,023.06)	-100%
		CORN GROWERS ASSOC ACTIVY	\$ 4,176.80	\$ 5,456.36	\$ 7,500.00	\$ 4,500.00	\$ -	(956.36)	-18%
		DAIRY STEER PROJ-CONTRIBU	\$ -	\$ 1,522.94	\$ -	\$ -	\$ -	(1,522.94)	-100%
		DEPARTMENTAL SUPPLY	\$ 10,310.35	\$ 10,550.00	\$ 10,000.00	\$ 6,850.00	\$ -	(3,700.00)	-35%
		DONATIONS/CONTRI	\$ 221.35	\$ 3,580.45	\$ -	\$ -	\$ -	(3,580.45)	-100%
		DONATIONS-D LEATHERWOOD MEM GARI	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
		DUES/SUBSCRIPTIONS	\$ 1,935.64	\$ 3,314.00	\$ 2,654.00	\$ 2,654.00	\$ -	(660.00)	-20%
		EFNEP-HLTHY TOGETHER GRANT	\$ 942.31	\$ 3,000.00	\$ -	\$ -	\$ -	(3,000.00)	-100%
		EMPLOYER 401K	\$ -	\$ 15,207.92	\$ 15,321.98	\$ 15,321.98	\$ -	114.06	1%
		GRANTS	\$ 13,744.47	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ -	-	0%
		GRG DONATIONS	\$ -	\$ 1,582.42	\$ -	\$ -	\$ -	(1,582.42)	-100%
		HOME HORTICULTURE	\$ -	\$ 536.31	\$ -	\$ -	\$ -	(536.31)	-100%
		HORTICULTURE ACTIVITIES	\$ 908.18	\$ 40.00	\$ -	\$ -	\$ -	(40.00)	-100%
		HOSPITAL INSURANCE	\$ 20,730.32	\$ 27,000.00	\$ 27,000.00	\$ 29,430.00	\$ -	2,430.00	9%
		MAINT BLDG/GROUNDS	\$ -	\$ 300.00	\$ 1,000.00	\$ 1,000.00	\$ -	700.00	233%
		MAINT CONTRACTS-EQUIP	\$ 1,504.38	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	-	0%
		MASTER GARDENERS	\$ 1,075.99	\$ 1,500.00	\$ 2,800.00	\$ 1,500.00	\$ -	-	0%
		MEDICARE TAXES	\$ 2,809.53	\$ 3,675.36	\$ 3,702.93	\$ 3,702.93	\$ -	27.57	1%
		MOTOR FUELS/OILS	\$ 692.45	\$ 1,250.00	\$ 1,500.00	\$ 1,300.00	\$ -	50.00	4%
		POSTAGE	\$ 1,268.25	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ -	500.00	50%
		PROFESSIONAL SERV	\$ 52,484.27	\$ 56,300.00	\$ 89,300.00	\$ 56,300.00	\$ -	-	0%
		REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
		RENTAL/LEASE EQUIP/OTHER	\$ 2,190.16	\$ 3,826.00	\$ 12,553.00	\$ 12,553.00	\$ -	8,727.00	228%
		REPAIRS ON EQUIPMENT	\$ 398.21	\$ -	\$ -	\$ -	\$ -	-	0%
		RETIREMENT	\$ 52,179.69	\$ 34,470.80	\$ 34,987.86	\$ 34,987.86	\$ -	517.06	1%
		SALARIES/WAGES-P/T	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
		SALARIES/WAGES-REG	\$ 198,328.18	\$ 258,740.94	\$ 255,400.00	\$ 242,526.00	\$ -	(16,214.86)	-6%
		SOCIAL SECURITY TAXES	\$ 9,329.66	\$ 15,714.40	\$ 15,832.26	\$ 15,832.26	\$ -	117.86	1%
		SUMMER FUN ACTIVITIES	\$ 1,814.79	\$ 7,571.75	\$ 3,500.00	\$ 2,500.00	\$ -	(5,071.75)	-67%
		TELECOMMUNICATIONS	\$ 1,972.61	\$ 2,800.00	\$ 2,200.00	\$ 2,200.00	\$ -	(600.00)	-21%
		TRAVEL/TRAINING	\$ 1,222.78	\$ 400.00	\$ 2,400.00	\$ 500.00	\$ -	100.00	25%
		UNEMP COMPENSATION	\$ 1,789.02	\$ -	\$ -	\$ -	\$ -	-	0%
		COOPERATIVE EXTENSION Total	\$ 388,741.46	\$ 521,634.71	\$ 509,802.03	\$ 453,008.11	\$ -	(68,626.60)	-13%
496	FORESTRY	CONTRACTED SERVICES	\$ 91,902.83	\$ 137,767.00	\$ 109,351.00	\$ 109,351.00	\$ -	(28,416.00)	-21%
	FORESTRY Total		\$ 91,902.83	\$ 137,767.00	\$ 109,351.00	\$ 109,351.00	\$ -	(28,416.00)	-21%
497	TRANSPORTATION ADMIN	GRANTS	\$ 330,882.20	\$ 338,048.00	\$ 175,000.00	\$ 175,000.00	\$ -	(163,048.00)	-48%
	TRANSPORTATION ADMIN Total		\$ 330,882.20	\$ 338,048.00	\$ 175,000.00	\$ 175,000.00	\$ -	(163,048.00)	-48%
498	SOIL CONSERVATION	AUTOMOTIVE SUPPLIES	\$ 108.78	\$ 1,600.00	\$ 1,600.00	\$ 250.00	\$ -	(1,350.00)	-84%
		DENTAL INSURANCE	\$ 360.00	\$ 360.00	\$ 360.00	\$ 499.56	\$ -	139.56	39%
		DEPARTMENTAL SUPPLY	\$ 1,167.61	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ -	-	0%
		DEPT SUPPLY-ED MATERIALS	\$ 897.12	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	-	0%
		DUES/SUBSCRIPTIONS	\$ 3,545.52	\$ 3,880.00	\$ 3,880.00	\$ 3,880.00	\$ -	-	0%
		EMPLOYER 401K	\$ 7,021.63	\$ 7,656.94	\$ 7,224.74	\$ 6,501.77	\$ -	(1,155.17)	-15%
		FARM EQUIPMENT REPAIRS	\$ 689.42	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	-	0%
		GRANTS	\$ -	\$ 122,535.00	\$ 400.00	\$ 400.00	\$ -	(122,135.00)	-100%
		HOSPITAL INSURANCE	\$ 26,400.00	\$ 26,400.00	\$ 26,400.00	\$ 24,478.25	\$ -	(1,921.75)	-7%
		MEDICARE TAXES	\$ 1,749.74	\$ 2,007.38	\$ 1,958.34	\$ 1,575.05	\$ -	(432.33)	-22%
		MISCELLANEOUS EXP	\$ 693.04	\$ 3,000.00	\$ 3,000.00	\$ 1,000.00	\$ -	(2,000.00)	-67%
		MOTOR FUELS/OILS	\$ 1,005.35	\$ 2,000.00	\$ 2,500.00	\$ 1,100.00	\$ -	(900.00)	-45%
		POSTAGE	\$ 102.06	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	-	0%
		RENT OF BUILDING/SPACE	\$ 3,344.66	\$ 3,453.36	\$ 3,453.36	\$ 3,453.36	\$ -	-	0%
		RETIREMENT	\$ 15,988.92	\$ 18,199.02	\$ 16,514.12	\$ 16,395.30	\$ -	(1,803.72)	-10%
		SALARIES/WAGES-P/T	\$ 13,571.00	\$ 14,610.00	\$ 14,667.70	\$ 14,667.70	\$ -	57.70	0%
		SALARIES/WAGES-REG	\$ 119,098.06	\$ 124,309.05	\$ 120,373.29	\$ 108,362.85	\$ -	(15,946.20)	-13%
		SOCIAL SECURITY TAXES	\$ 7,453.68	\$ 8,181.60	\$ 8,368.92	\$ 6,714.70	\$ -	(1,466.90)	-18%
		TELECOMMUNICATIONS	\$ 512.79	\$ 600.00	\$ 600.00	\$ 600.00	\$ -	-	0%
		TRAVEL/TRAINING	\$ 1,147.52	\$ 3,625.00	\$ 3,700.00	\$ 1,300.00	\$ -	(2,325.00)	-64%
		SOIL CONSERVATION Total	\$ 204,856.90	\$ 346,017.35	\$ 218,600.47	\$ 194,778.54	\$ -	(151,238.81)	-44%
542	ANIMAL SERVICES	ADVERTISING/PROMOTIONS	\$ 1,234.36	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	-	0%
		AUTOMOTIVE SUPPLIES	\$ 11,509.80	\$ 15,000.00	\$ 15,000.00	\$ 12,000.00	\$ -	(3,000.00)	-20%
		AWARDS/APPRECIATION	\$ 394.67	\$ 1,200.00	\$ 1,200.00	\$ 500.00	\$ -	(700.00)	-58%
		C/O-OTHER IMPROVE	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
		CAPITAL EQUIPMENT	\$ 50,790.07	\$ 419,761.00	\$ 516,000.00	\$ 100,000.00	\$ -	(319,761.00)	-76%
		CONTRACTED LABOR	\$ 43,305.19	\$ -	\$ -	\$ -	\$ -	-	0%
		CONTRACTED SERVICES	\$ 33,490.98	\$ 63,000.00	\$ 35,000.00	\$ 35,000.00	\$ -	(28,000.00)	-44%
		CONTROLLED PROPERTY EXP	\$ 3,057.50	\$ 4,500.00	\$ 74,500.00	\$ 4,500.00	\$ -	-	0%
		DENTAL INSURANCE	\$ 2,662.36	\$ 3,420.00	\$ 3,420.00	\$ 3,420.00	\$ -	-	0%
		DEPARTMENTAL SUPPLY	\$ 38,332.67	\$ 45,500.00	\$ 35,000.00	\$ 35,000.00	\$ -	(10,500.00)	-23%
		DONATIONS/CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
		DONATIONS-FERAL CATS	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
		DUES/SUBSCRIPTIONS	\$ 5,902.86	\$ 9,500.00	\$ 7,500.00	\$ 6,200.00	\$ -	(3,300.00)	-35%
		EDUCATION/CERTIF/TRAINING	\$ 621.54	\$ 600.00	\$ 600.00	\$ 600.00	\$ -	-	0%
		EMPLOYER 401K	\$ 49,260.10	\$ 49,449.84	\$ 63,255.19	\$ 52,500.00	\$ -	3,050.16	6%



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

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



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



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

Dept #	Department Description	Account Description	Departmental request				Change from Amended	% Change
			Actuals FY25	Amended Budget FY26	FY27	Manager's Budget FY27		
		RETIREMENT	\$ 12,012.31	\$ 12,772.60	\$ 13,683.18	\$ 15,596.86	2,824.26	22%
		SALARIES/WAGES-REG	\$ 88,923.50	\$ 93,633.00	\$ 99,335.25	\$ 103,085.67	9,452.67	10%
		SOCIAL SECURITY TAXES	\$ 5,403.70	\$ 5,805.36	\$ 6,158.90	\$ 6,387.70	582.34	10%
	SMART START Total		\$ 139,643.19	\$ 145,946.50	\$ 153,337.68	\$ 157,731.53	11,785.03	8%
								0%
519	PUBLIC ASSISTANCE	CONTRACTED SERVICES	\$ 201,751.98	\$ 230,000.00	\$ 230,000.00	\$ 230,000.00	-	0%
		DONATIONS/CONTRI	\$ -	\$ -	\$ -	\$ -	-	0%
		MISC GRANT EXPENSE	\$ 385,898.95	\$ 30,000.00	\$ -	\$ -	(30,000.00)	-100%
		NON-REIM MEDICAID TRANSP	\$ 2,813.35	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	-	0%
		PROFESSIONAL SERV	\$ (105.00)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	-	0%
		PUB ASSIST - FOOD STAMPS	\$ 32,786.08	\$ 32,800.00	\$ 32,800.00	\$ 32,800.00	-	0%
		PUB ASSIST-DSNAP	\$ 16,931.21	\$ -	\$ -	\$ -	-	0%
		PUB ASSIST-MEDICAID	\$ 761.97	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	-	0%
		PUB ASSIST-SPECIAL ASSIST	\$ 698,600.13	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	-	0%
		PUBLIC ASSISTANCE-AFDC	\$ 498,460.37	\$ 470,000.00	\$ 500,000.00	\$ 500,000.00	30,000.00	6%
		PUBLIC ASST - CRISIS	\$ 10,840.73	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	-	0%
		PUBLIC ASST - LIEAP	\$ 56,373.83	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	-	0%
		PUBLIC ASST - LIHWAP	\$ -	\$ -	\$ -	\$ -	-	0%
	PUBLIC ASSISTANCE Total		\$ 1,905,113.60	\$ 1,523,200.00	\$ 1,523,200.00	\$ 1,523,200.00	-	0%
								0%
11 Total			\$ 23,305,513.89	\$ 26,388,377.11	\$ 25,519,380.89	\$ 24,546,511.41	(841,865.70)	-3%
12	530	HEALTH ADMINISTRATION						
		ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ -	\$ -	-	0%
		ADVERTISING/PROMOTIONS	\$ 10,305.93	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	-	0%
		AUTOMOTIVE SUPPLIES	\$ 685.46	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	(1,000.00)	-50%
		AWARDS/APPRECIATION	\$ 14,444.47	\$ 28,000.00	\$ 15,000.00	\$ 15,000.00	(13,000.00)	-46%
		BOARD/COMMITTEE MEETG EXP	\$ 3,624.43	\$ 11,500.00	\$ 10,000.00	\$ 10,000.00	(1,500.00)	-13%
		CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	-	0%
		CONTRACTED LABOR	\$ 71,579.38	\$ 71,551.00	\$ -	\$ -	(71,551.00)	-100%
		CONTRACTED SERVICES	\$ 126,458.24	\$ 112,210.40	\$ 105,000.00	\$ 105,000.00	(7,210.40)	-6%
		CONTROLLED PROPERTY EXP	\$ 3,045.51	\$ 6,093.00	\$ -	\$ -	(6,093.00)	-100%
		DENTAL INSURANCE	\$ 1,305.00	\$ 1,620.00	\$ 1,800.00	\$ 2,997.34	1,377.34	85%
		DEPARTMENTAL SUPPLY	\$ 28,630.26	\$ 23,000.00	\$ 15,000.00	\$ 15,000.00	(8,000.00)	-35%
		DONATIONS/CONTRI	\$ 3,367.24	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	-	0%
		DUES/SUBSCRIPTIONS	\$ 143,335.30	\$ 190,000.00	\$ 163,000.00	\$ 163,000.00	(27,000.00)	-14%
		EDUCATION/CERTIF/TRAINING	\$ 50.00	\$ 20,500.00	\$ 500.00	\$ 500.00	(20,000.00)	-98%
		Emergency/Contingency	\$ -	\$ 374,202.00	\$ -	\$ -	(374,202.00)	-100%
		EMPLOYEE WELLNESS CONTRIB	\$ -	\$ -	\$ -	\$ -	-	0%
		EMPLOYER 401K	\$ 29,048.05	\$ 32,198.96	\$ 41,952.49	\$ 47,025.43	14,826.47	46%
		GARBAGE EXPENSE	\$ 7,693.19	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	-	0%
		GRANTS	\$ -	\$ -	\$ -	\$ -	-	0%
		HOSPITAL INSURANCE	\$ 108,900.00	\$ 118,800.00	\$ 132,000.00	\$ 146,869.51	28,069.51	24%
		HOSPITAL/DOCTOR FEES	\$ -	\$ -	\$ -	\$ -	-	0%
		INSURANCE /BONDING	\$ 28,414.00	\$ 28,000.00	\$ 30,000.00	\$ 30,000.00	2,000.00	7%
		LAUNDRY/DRY CLEANING	\$ -	\$ -	\$ -	\$ -	-	0%
		LICENSE/PERMIT/CERTIFCATE	\$ 5,099.78	\$ 15,000.00	\$ 6,600.00	\$ 6,600.00	(8,400.00)	-56%
		MAINT BLDG/GROUNDS	\$ 46,618.49	\$ 16,500.00	\$ 7,000.00	\$ 7,000.00	(9,500.00)	-58%
		MAINT CONTRACTS-EQUIP	\$ 27,217.54	\$ 88,585.00	\$ 31,000.00	\$ 31,000.00	(57,585.00)	-65%
		MEDICARE TAXES	\$ 7,006.23	\$ 7,635.83	\$ 10,282.27	\$ 11,391.91	3,756.08	49%
		MEDICINE & SUPPLIES	\$ 0.02	\$ -	\$ -	\$ -	-	0%
		MOTOR FUELS/OILS	\$ 86.26	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	-	0%
		POSTAGE	\$ 708.20	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	0%
		PROFESSIONAL SERV	\$ 698.75	\$ 500.00	\$ -	\$ -	(500.00)	-100%
		RENTAL/LEASE EQUIP/OTHER	\$ 7,222.24	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	-	0%
		REPAIRS ON EQUIPMENT	\$ 3,139.55	\$ 7,500.00	\$ 3,500.00	\$ 3,500.00	(4,000.00)	-53%
		RETIREMENT	\$ 66,152.84	\$ 73,101.14	\$ 101,064.52	\$ 118,582.46	45,481.32	62%
		SALARIES/WAGES-P/T	\$ 10,055.07	\$ 10,400.00	\$ 10,478.00	\$ 10,478.00	78.00	1%
		SALARIES/WAGES-REG	\$ 491,366.71	\$ 536,657.98	\$ 699,210.93	\$ 783,757.18	247,099.20	46%
		SOCIAL SECURITY TAXES	\$ 29,845.19	\$ 32,648.59	\$ 43,966.86	\$ 48,565.51	15,916.92	49%
		TELECOMMUNICATIONS	\$ 13,907.28	\$ 15,250.00	\$ 13,000.00	\$ 13,000.00	(2,250.00)	-15%
		TRAVEL/TRAINING	\$ 18,263.06	\$ 27,000.00	\$ 10,000.00	\$ 10,000.00	(17,000.00)	-63%
		UNIFORMS/CLOTHING	\$ 1,123.29	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	-	0%
		UTILITIES	\$ 108,347.27	\$ 112,000.00	\$ 134,550.00	\$ 134,550.00	22,550.00	20%
	HEALTH ADMINISTRATION Total		\$ 1,417,744.23	\$ 1,983,953.90	\$ 1,607,405.07	\$ 1,736,317.34	(247,636.56)	-12%
								0%
531	AIDS	DENTAL INSURANCE	\$ 180.00	\$ 180.00	\$ 180.00	\$ 249.78	69.78	39%
		DEPARTMENTAL SUPPLY	\$ 132.88	\$ 300.00	\$ 300.00	\$ 300.00	-	0%
		EMPLOYER 401K	\$ 4,127.77	\$ 4,445.44	\$ 4,780.34	\$ 4,303.93	(141.51)	-3%
		HOSPITAL INSURANCE	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00	\$ 12,239.13	(960.87)	-7%
		LAB SUPPLIES	\$ 386.86	\$ 300.00	\$ 300.00	\$ 300.00	-	0%
		MEDICARE TAXES	\$ 998.16	\$ 1,074.02	\$ 1,155.06	\$ 1,042.63	(31.39)	-3%
		MEDICINE & SUPPLIES	\$ 205.75	\$ 200.00	\$ 200.00	\$ 200.00	-	0%
		RETIREMENT	\$ 9,399.04	\$ 10,115.40	\$ 11,527.74	\$ 10,853.09	737.69	7%
		SALARIES/WAGES-REG	\$ 69,296.77	\$ 74,089.30	\$ 79,664.67	\$ 71,732.23	(2,357.07)	-3%
		SOCIAL SECURITY TAXES	\$ 4,253.19	\$ 4,593.76	\$ 4,939.45	\$ 4,444.89	(148.87)	-3%
		TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	-	0%
	AIDS Total		\$ 102,180.42	\$ 108,497.92	\$ 116,247.26	\$ 105,665.68	(2,832.24)	-3%
								0%
532	TB/STD/CD	ADVERTISING/PROMOTIONS	\$ -	\$ -	\$ -	\$ -	-	0%
		CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	-	0%



Dept #	Department Description	Account Description	Departmental request			Change from Amended Budget	% Change from Amended
			Actuals FY25	Amended Budget FY26	FY27		
		CONTRACTED SERVICES	\$ 1,625.15	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	- 0%
		CONTROLLED PROPERTY EXP	\$ -	\$ 2,741.00	\$ -	\$ -	\$ (2,741.00) -100%
		DENTAL INSURANCE	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	- 0%
		DEPARTMENTAL SUPPLY	\$ 2,248.27	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	- 0%
		DONATIONS/CONTRI	\$ -	\$ -	\$ -	\$ -	- 0%
		EDUCATION/CERTIF/TRAINING	\$ -	\$ -	\$ -	\$ -	- 0%
		EMPLOYER 401K	\$ 4,759.15	\$ 5,062.16	\$ 5,400.97	\$ 5,400.97	\$ 338.81 7%
		HOSPITAL INSURANCE	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00	\$ 14,388.00	\$ 1,188.00 9%
		LAB SUPPLIES	\$ 80,768.23	\$ 63,000.00	\$ 268,131.00	\$ 268,131.00	\$ 205,131.00 326%
		MEDICARE TAXES	\$ 1,154.41	\$ 1,222.74	\$ 1,305.17	\$ 1,305.17	\$ 82.43 7%
		MEDICINE & SUPPLIES	\$ 3,440.60	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	- 0%
		POSTAGE	\$ 337.79	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	- 0%
		PRESCRIPTION DRUGS	\$ 6,389.89	\$ 4,518.00	\$ 4,259.00	\$ 4,259.00	\$ (259.00) -6%
		PROFESSIONAL SERV	\$ -	\$ -	\$ -	\$ -	- 0%
		RETIREMENT	\$ 10,836.36	\$ 11,512.10	\$ 13,025.68	\$ 13,025.68	\$ 1,513.58 13%
		SALARIES/WAGES-REG	\$ 79,818.11	\$ 90,361.40	\$ 90,061.71	\$ 90,061.71	\$ (299.69) 0%
		SOCIAL SECURITY TAXES	\$ 4,919.02	\$ 5,230.24	\$ 5,581.23	\$ 5,581.23	\$ 350.99 7%
		TRAVEL/TRAINING	\$ 782.86	\$ 2,259.00	\$ 8,000.00	\$ 8,000.00	\$ 5,741.00 254%
		TB/STD/CD Total	\$ 210,459.84	\$ 209,586.64	\$ 419,444.76	\$ 420,632.76	\$ 211,046.12 101%
533	ADULT HEALTH	ADVERTISING/PROMOTIONS	\$ 180.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	- 0%
		AUTOMOTIVE SUPPLIES	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	- 0%
		AWARDS/APPRECIATION	\$ 215.05	\$ 500.00	\$ 500.00	\$ 500.00	- 0%
		C/O-BUILDING	\$ -	\$ -	\$ -	\$ -	- 0%
		CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	- 0%
		CONTRACTED LABOR	\$ -	\$ -	\$ -	\$ -	- 0%
		CONTRACTED SERVICES	\$ 41,675.22	\$ 54,300.00	\$ 50,000.00	\$ 50,000.00	\$ (4,300.00) -8%
		CONTROLLED PROPERTY EXP	\$ 2,808.00	\$ -	\$ -	\$ -	- 0%
		DENTAL INSURANCE	\$ 480.00	\$ 900.00	\$ 720.00	\$ 1,248.89	\$ 348.89 39%
		DEPARTMENTAL SUPPLY	\$ 5,157.97	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	- 0%
		DONATIONS/CONTRI	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	- 0%
		DUES/SUBSCRIPTIONS	\$ 3,255.00	\$ -	\$ -	\$ -	- 0%
		EDUCATION/CERTIF/TRAINING	\$ 232.40	\$ 250.00	\$ 250.00	\$ 250.00	- 0%
		EMERG & CONTINGENCY	\$ -	\$ -	\$ -	\$ -	- 0%
		EMPLOYER 401K	\$ 13,982.37	\$ 19,599.87	\$ 15,209.00	\$ 18,952.50	\$ (647.37) -3%
		HOSPITAL INSURANCE	\$ 35,200.00	\$ 57,000.00	\$ 52,800.00	\$ 61,195.63	\$ 4,195.63 7%
		HOSPITAL/DOCTOR FEES	\$ -	\$ -	\$ -	\$ -	- 0%
		LAB SUPPLIES	\$ 9.88	\$ 5,000.00	\$ 2,000.00	\$ 2,000.00	\$ (3,000.00) -60%
		MAINT BLDG/GROUNDS	\$ -	\$ -	\$ -	\$ -	- 0%
		MEDICARE TAXES	\$ 3,332.02	\$ 4,736.65	\$ 3,675.52	\$ 4,591.24	\$ (145.41) -3%
		MEDICINE & SUPPLIES	\$ 3,777.68	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	- 0%
		MISCELLANEOUS EXP	\$ -	\$ -	\$ -	\$ -	- 0%
		NON-PRESCRIPTION DRUGS	\$ -	\$ -	\$ -	\$ -	- 0%
		PHARMACY FEES	\$ 13,853.70	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00	\$ (5,000.00) -25%
		POSTAGE	\$ 2,001.58	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	- 0%
		PRESCRIPTION DRUGS	\$ 213,832.77	\$ 185,000.00	\$ 190,000.00	\$ 190,000.00	\$ 5,000.00 3%
		PROFESSIONAL SERV	\$ 3,259.89	\$ 100.00	\$ -	\$ -	\$ (100.00) -100%
		RETIREMENT	\$ 31,843.42	\$ 44,511.04	\$ 36,765.66	\$ 47,791.89	\$ 3,280.85 7%
		SALARIES/WAGES-REG	\$ 227,264.44	\$ 326,655.89	\$ 253,481.92	\$ 315,875.00	\$ (10,780.89) -3%
		SOCIAL SECURITY TAXES	\$ 14,185.45	\$ 20,253.19	\$ 15,715.90	\$ 19,573.19	\$ (680.00) -3%
		TELECOMMUNICATIONS	\$ 67.64	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	- 0%
		TRAVEL/TRAINING	\$ 1,061.87	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	- 0%
		ADULT HEALTH Total	\$ 619,176.35	\$ 758,806.64	\$ 656,118.00	\$ 746,978.34	\$ (11,828.30) -2%
534	SCHOOL HEALTH	ADVERTISING/PROMOTIONS	\$ -	\$ -	\$ -	\$ -	- 0%
		AWARDS/APPRECIATION	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	- 0%
		CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	- 0%
		CONTRACTED LABOR	\$ -	\$ -	\$ -	\$ -	- 0%
		CONTRACTED LABOR-ARPA COVID19	\$ -	\$ -	\$ -	\$ -	- 0%
		CONTRACTED SERVICES	\$ 2,996.35	\$ 500.00	\$ 500.00	\$ 500.00	- 0%
		CONTROLLED PROPERTY EXP	\$ -	\$ -	\$ -	\$ -	- 0%
		DENTAL INSURANCE	\$ 3,093.88	\$ 3,857.00	\$ 3,386.00	\$ 5,495.12	\$ 1,638.12 42%
		DEPARTMENTAL SUPPLY	\$ 1,113.10	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	- 0%
		EDUCATION/CERTIF/TRAINING	\$ 780.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ (500.00) -33%
		EMPLOYER 401K	\$ 81,065.21	\$ 84,732.53	\$ 88,723.49	\$ 80,040.80	\$ (4,691.73) -6%
		HOSPITAL INSURANCE	\$ 205,733.00	\$ 206,184.00	\$ 248,292.00	\$ 269,260.77	\$ 63,076.77 31%
		LAB SUPPLIES	\$ 112.49	\$ 1,900.00	\$ 2,500.00	\$ 2,500.00	\$ 600.00 32%
		LICENSE/PERMIT/CERTIFICATE	\$ -	\$ -	\$ -	\$ -	- 0%
		MEDICARE TAXES	\$ 18,054.87	\$ 20,477.21	\$ 21,441.58	\$ 19,389.88	\$ (1,087.33) -5%
		MEDICINE & SUPPLIES	\$ 3,659.05	\$ 4,500.00	\$ 3,500.00	\$ 3,500.00	\$ (1,000.00) -22%
		MISCELLANEOUS EXP	\$ -	\$ -	\$ -	\$ -	- 0%
		NON-PRESCRIPTION DRUGS	\$ 704.80	\$ 1,200.00	\$ -	\$ -	\$ (1,200.00) -100%
		POSTAGE	\$ 95.65	\$ 150.00	\$ 150.00	\$ 150.00	- 0%
		PRESCRIPTION DRUGS	\$ 881.97	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 500.00 17%
		PROFESSIONAL SERV	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	- 0%
		RENT OF BUILDING/SPACE	\$ -	\$ -	\$ -	\$ -	- 0%
		RETIREMENT	\$ 184,560.10	\$ 192,396.28	\$ 214,003.94	\$ 201,836.21	\$ 9,439.93 5%
		SALARIES/WAGES-P/T	\$ -	\$ -	\$ -	\$ -	- 0%
		SALARIES/WAGES-REG	\$ 1,362,308.42	\$ 1,467,162.13	\$ 1,479,138.72	\$ 1,334,013.30	\$ (133,148.83) -9%



Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request		Change from Amended		% Change from Amended
					FY27	Manager's Budget FY27	Budget	Amended	
		SOCIAL SECURITY TAXES	\$ 76,921.08	\$ 87,557.13	\$ 91,680.68	\$ 82,662.13		(4,895.00)	-6%
		TELECOMMUNICATIONS	\$ 13,089.11	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00			0%
		TRAVEL/TRAINING	\$ 11,240.20	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00			0%
	SCHOOL HEALTH Total		\$ 1,966,409.28	\$ 2,101,216.28	\$ 2,183,916.41	\$ 2,029,948.21		(71,268.07)	-3%
									0%
535	HEALTH PROMOTIONS	ADVERTISING/PROMOTIONS	\$ 5,484.05	\$ 924.00	\$ 3,000.00	\$ 3,000.00		2,076.00	225%
		AWARDS/APPRECIATION	\$ 3,621.49	\$ 5,826.00	\$ 3,000.00	\$ 3,000.00		(2,826.00)	-49%
		CONTRACTED SERVICES	\$ 6.90	\$ -	\$ -	\$ -			0%
		DENTAL INSURANCE	\$ 180.00	\$ 180.00	\$ 180.00	\$ 249.78		69.78	39%
		DEPARTMENTAL SUPPLY	\$ 1,023.51	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			0%
		EDUCATION/CERTIF/TRAINING	\$ 100.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00			0%
		EMPLOYER 401K	\$ 3,016.91	\$ 3,289.13	\$ 3,533.67	\$ 3,182.09		(107.04)	-3%
		HOSPITAL INSURANCE	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00	\$ 12,239.13		(960.87)	-7%
		MAINT CONTRACTS-EQUIP	\$ 529.80	\$ 550.00	\$ 550.00	\$ 550.00			0%
		MEDICARE TAXES	\$ 729.71	\$ 794.46	\$ 853.96	\$ 770.86		(23.60)	-3%
		MEDICINE & SUPPLIES	\$ -	\$ -	\$ -	\$ -			0%
		POSTAGE	\$ 2.04	\$ 100.00	\$ 100.00	\$ 100.00			0%
		PROFESSIONAL SERV	\$ -	\$ -	\$ -	\$ -			0%
		RETIREMENT	\$ 6,869.85	\$ 7,484.67	\$ 8,523.28	\$ 8,024.18		539.51	7%
		SALARIES/WAGES-REG	\$ 50,782.57	\$ 54,823.04	\$ 58,900.17	\$ 53,034.88		(1,788.16)	-3%
		SOCIAL SECURITY TAXES	\$ 3,109.38	\$ 3,399.39	\$ 3,651.50	\$ 3,286.31		(113.08)	-3%
		TRAVEL/TRAINING	\$ 845.12	\$ 1,250.00	\$ 2,000.00	\$ 2,000.00		750.00	60%
	HEALTH PROMOTIONS Total		\$ 89,501.33	\$ 97,120.69	\$ 102,792.58	\$ 94,737.23		(2,383.46)	-2%
									0%
536	ADOLESCENT PREGNANCY PREV	ADVERTISING/PROMOTIONS	\$ 5,280.52	\$ 966.00	\$ 6,000.00	\$ 6,000.00		5,034.00	521%
		AWARDS/APPRECIATION	\$ 4,711.71	\$ 10,034.00	\$ 5,000.00	\$ 5,000.00		(5,034.00)	-50%
		BOARD/COMMITTEE MEETG EXP	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			0%
		DENTAL INSURANCE	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00			0%
		DEPARTMENTAL SUPPLY	\$ 3,112.06	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			0%
		DONATIONS/CONTRI	\$ 46.38	\$ -	\$ -	\$ -			0%
		EDUCATION/CERTIF/TRAINING	\$ -	\$ 8,000.00	\$ 6,000.00	\$ 6,000.00		(2,000.00)	-25%
		EMPLOYER 401K	\$ 2,955.55	\$ 3,188.66	\$ 3,392.91	\$ 3,392.91		204.25	6%
		HOSPITAL INSURANCE	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00	\$ 14,388.00		1,188.00	9%
		MEDICARE TAXES	\$ 724.03	\$ 770.19	\$ 819.78	\$ 819.78		49.59	6%
		PROFESSIONAL SERV	\$ -	\$ -	\$ -	\$ -			0%
		RETIREMENT	\$ 6,730.08	\$ 7,252.21	\$ 8,182.78	\$ 8,182.78		930.57	13%
		SALARIES/WAGES-REG	\$ 49,759.54	\$ 53,152.30	\$ 56,547.64	\$ 56,547.64		3,395.34	6%
		SOCIAL SECURITY TAXES	\$ 3,085.12	\$ 3,295.51	\$ 3,505.72	\$ 3,505.72		210.21	6%
		TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -			0%
		TRAVEL/TRAINING	\$ 1,525.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00			0%
	ADOLESCENT PREGNANCY PREV Total		\$ 91,309.99	\$ 113,538.87	\$ 116,328.83	\$ 117,516.83		3,977.96	4%
									0%
537	CHILD HEALTH	ADVERTISING/PROMOTIONS	\$ 299.37	\$ 500.00	\$ 500.00	\$ 500.00			0%
		AWARDS/APPRECIATION	\$ 1,040.93	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			0%
		CONTRACTED LABOR	\$ 141.76	\$ -	\$ -	\$ -			0%
		CONTRACTED SERVICES	\$ 8,148.19	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00			0%
		CONTROLLED PROPERTY EXP	\$ 42.49	\$ -	\$ -	\$ -			0%
		DENTAL INSURANCE	\$ 1,395.00	\$ 1,980.00	\$ 1,620.00	\$ 2,248.00		268.00	14%
		DEPARTMENTAL SUPPLY	\$ 2,343.71	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			0%
		EDUCATION/CERTIF/TRAINING	\$ -	\$ -	\$ -	\$ -			0%
		EMPLOYER 401K	\$ 35,457.36	\$ 41,474.48	\$ 38,469.06	\$ 35,744.13		(5,730.35)	-14%
		HOSPITAL INSURANCE	\$ 102,300.00	\$ 137,200.00	\$ 118,800.00	\$ 110,152.13		(27,047.87)	-20%
		HOSPITAL/DOCTOR FEES	\$ -	\$ -	\$ -	\$ -			0%
		LAB SUPPLIES	\$ 6,437.47	\$ 14,500.00	\$ 10,000.00	\$ 10,000.00		(4,500.00)	-31%
		MEDICARE TAXES	\$ 8,248.89	\$ 10,023.61	\$ 9,295.18	\$ 8,659.02		(1,364.59)	-14%
		MEDICINE & SUPPLIES	\$ 739.64	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			0%
		NON-PRESCRIPTION DRUGS	\$ -	\$ -	\$ -	\$ -			0%
		POSTAGE	\$ 1,303.59	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			0%
		PRESCRIPTION DRUGS	\$ -	\$ -	\$ -	\$ -			0%
		PROFESSIONAL SERV	\$ -	\$ -	\$ -	\$ -			0%
		RETIREMENT	\$ 80,736.30	\$ 94,143.99	\$ 92,864.16	\$ 90,134.79		(4,009.20)	-4%
		SALARIES/WAGES-P/T	\$ -	\$ -	\$ -	\$ -			0%
		SALARIES/WAGES-REG	\$ 594,990.61	\$ 691,249.05	\$ 641,149.37	\$ 595,735.58		(95,513.47)	-14%
		SOCIAL SECURITY TAXES	\$ 35,116.71	\$ 42,857.68	\$ 39,751.43	\$ 36,914.75		(5,942.93)	-14%
		TRAVEL/TRAINING	\$ 537.30	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			0%
	CHILD HEALTH Total		\$ 879,279.32	\$ 1,051,428.81	\$ 969,949.20	\$ 907,588.40		(143,840.41)	-14%
									0%
538	MATERNAL HEALTH	ADVERTISING/PROMOTIONS	\$ -	\$ -	\$ -	\$ -			0%
		AWARDS/APPRECIATION	\$ 511.11	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			0%
		CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -			0%
		CONTRACTED LABOR	\$ -	\$ -	\$ -	\$ -			0%
		CONTRACTED SERVICES	\$ 73,424.09	\$ 159,080.00	\$ 150,000.00	\$ 150,000.00		(9,080.00)	-6%
		CONTROLLED PROPERTY EXP	\$ -	\$ -	\$ -	\$ -			0%
		DENTAL INSURANCE	\$ 990.00	\$ 1,440.00	\$ 1,440.00	\$ 2,997.34		1,557.34	108%
		DEPARTMENTAL SUPPLY	\$ 2,386.75	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00		(500.00)	-17%
		EDUCATION/CERTIF/TRAINING	\$ 223.13	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			0%
		EMPLOYER 401K	\$ 22,039.49	\$ 20,939.12	\$ 31,554.04	\$ 44,109.24		23,170.12	111%
		HOSPITAL INSURANCE	\$ 80,850.00	\$ 97,600.00	\$ 105,600.00	\$ 148,869.51		49,269.51	50%
		HOSPITAL/DOCTOR FEES	\$ -	\$ -	\$ -	\$ -			0%



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



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



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



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



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



Dept #	Department Description	Account Description	Departmental request			Change from Amended		% Change from Amended
			Actuals FY25	Amended Budget FY26	FY27	Manager's Budget FY27	Budget	
		PRESCRIPTION DRUGS	\$ -	\$ 15,000.00	\$ -	\$ -	\$ (15,000.00)	-100%
		PROFESSIONAL SERVICES	\$ -	\$ 3,000.00	\$ -	\$ -	\$ (3,000.00)	-100%
		RENF OF BUILDING/SPACE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		RENF OF BUILDING/SPACE-BLK EXTENSIC	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		RETIREMENT	\$ -	\$ 6,785.25	\$ 7,734.78	\$ 7,734.78	\$ 949.53	14%
		SALARIES/WAGES-REG	\$ -	\$ 79,701.54	\$ 53,677.76	\$ 53,677.76	\$ (26,023.78)	-33%
		SOCIAL SECURITY TAXES	\$ -	\$ 3,081.53	\$ 3,314.11	\$ 3,314.11	\$ 232.58	8%
		TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		TRAVEL/TRAINING-Partners Block Extensic	\$ -	\$ 3,188.00	\$ -	\$ -	\$ (3,188.00)	-100%
		TRAVEL/TRAINING-Partners Block Grant	\$ -	\$ 301.00	\$ -	\$ -	\$ (301.00)	-100%
		Substance Abuse Total	\$ -	\$ 164,841.93	\$ 97,089.42	\$ 98,277.42	\$ (66,564.51)	-40%
12 Total			\$ 11,761,679.75	\$ 14,555,027.15	\$ 14,918,513.96	\$ 14,991,612.18	\$ (163,414.97)	-1%
13	660	EMPLOYEE WELLNESS CENTER						
		ADVERTISING/PROMOTIONS	\$ 882.51	\$ 5,602.00	\$ 5,000.00	\$ 5,000.00	\$ (602.00)	-11%
		AWARDS/APPRECIATION	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0%
		CONTRACTED SERVICES	\$ 42,978.91	\$ 43,000.00	\$ 50,000.00	\$ 50,000.00	\$ 7,000.00	16%
		CONTROLLED PROPERTY EXP	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		DENTAL INSURANCE	\$ 1,020.00	\$ 1,080.00	\$ 1,260.00	\$ 2,248.00	\$ 1,168.00	108%
		DEPARTMENTAL SUPPLY	\$ 4,376.50	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%
		EDUCATION/CERTIF/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		EMPLOYER 401K	\$ 37,659.54	\$ 38,102.00	\$ 40,235.77	\$ 40,041.97	\$ 1,939.97	5%
		HOSPITAL INSURANCE	\$ 68,750.00	\$ 79,200.00	\$ 92,400.00	\$ 110,152.13	\$ 30,952.13	39%
		HOSPITAL/DOCTOR FEES	\$ 3,250.00	\$ 5,038.00	\$ 8,000.00	\$ 8,000.00	\$ 2,962.00	59%
		INSURANCE /BONDING	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
		LAB SUPPLIES	\$ 835.46	\$ 1,000.00	\$ 3,500.00	\$ 3,500.00	\$ 2,500.00	250%
		LICENSE/PERMIT/CERTIFCATE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		MAINT CONTRACTS-EQUIP	\$ 570.00	\$ 1,079.00	\$ 1,079.00	\$ 1,079.00	\$ -	0%
		MEDICARE TAXES	\$ 8,787.31	\$ 9,576.32	\$ 9,726.82	\$ 9,700.17	\$ 123.85	1%
		MEDICINE & SUPPLIES	\$ 6,320.72	\$ 7,500.00	\$ 5,000.00	\$ 5,000.00	\$ (2,500.00)	-33%
		PHARMACY FEES	\$ 33,614.26	\$ 55,000.00	\$ 40,000.00	\$ 40,000.00	\$ (15,000.00)	-27%
		POSTAGE	\$ 22.32	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0%
		PRESCRIPTION DRUGS	\$ 1,852,075.32	\$ 2,008,053.00	\$ 2,300,000.00	\$ 2,300,000.00	\$ 291,947.00	15%
		PROFESSIONAL SERV	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		RENTAL/LEASE EQUIP/OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		RETIREMENT	\$ 85,757.52	\$ 89,818.60	\$ 97,094.28	\$ 100,972.50	\$ 11,153.90	12%
		SALARIES/WAGES-REG	\$ 630,658.92	\$ 660,429.00	\$ 670,785.22	\$ 667,366.16	\$ 6,937.16	1%
		SOCIAL SECURITY TAXES	\$ 37,444.89	\$ 40,946.90	\$ 41,589.10	\$ 41,353.34	\$ 406.44	1%
		TELECOMMUNICATIONS	\$ 1,538.37	\$ 3,350.00	\$ 5,000.00	\$ 5,000.00	\$ 1,650.00	49%
		TRAVEL/TRAINING	\$ -	\$ 199.00	\$ 3,000.00	\$ 3,000.00	\$ 2,801.00	1408%
		UTILITIES	\$ 6,000.00	\$ 6,000.00	\$ 6,900.00	\$ 6,900.00	\$ 900.00	15%
		EMPLOYEE WELLNESS CENTER Total	\$ 2,825,542.55	\$ 3,063,573.82	\$ 3,389,170.19	\$ 3,407,913.27	\$ 344,339.45	11%
13 Total			\$ 2,825,542.55	\$ 3,063,573.82	\$ 3,389,170.19	\$ 3,407,913.27	\$ 344,339.45	11%
14	417	COURT FACILITIES						
		CONTROLLED PROPERTY EXP	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		DENTAL INSURANCE	\$ 352.50	\$ 360.00	\$ 360.00	\$ 360.00	\$ -	0%
		DEPARTMENTAL SUPPLY	\$ 3,550.98	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
		DETENTION FEES	\$ 345,000.00	\$ 220,000.00	\$ 300,000.00	\$ 330,000.00	\$ 110,000.00	50%
		DUES/SUBSCRIPTIONS	\$ 5,778.36	\$ 13,070.60	\$ 13,070.60	\$ 13,070.60	\$ -	0%
		EMPLOYER 401K	\$ 4,885.05	\$ 4,453.21	\$ 4,650.81	\$ 4,650.81	\$ 197.60	4%
		HOSPITAL INSURANCE	\$ 25,850.00	\$ 26,400.00	\$ 26,400.00	\$ 28,776.00	\$ 2,376.00	9%
		LICENSE/PERMIT/CERTIFCATE	\$ 4,695.00	\$ 5,195.00	\$ 5,195.00	\$ 5,195.00	\$ -	0%
		MAINT BLDG/GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		MEDICARE TAXES	\$ 1,208.02	\$ 1,132.72	\$ 1,180.91	\$ 1,180.91	\$ 48.19	4%
		POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		PROFESSIONAL SERVICES	\$ 3,840.55	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
		RETIREMENT	\$ 11,122.64	\$ 10,504.45	\$ 11,055.56	\$ 11,055.56	\$ 551.11	5%
		SALARIES/WAGES-P/T	\$ -	\$ 1,040.00	\$ 1,047.80	\$ 1,047.80	\$ 7.80	1%
		SALARIES/WAGES-REG	\$ 83,704.42	\$ 77,084.28	\$ 80,399.18	\$ 80,399.18	\$ 3,314.90	4%
		SOCIAL SECURITY TAXES	\$ 5,145.29	\$ 4,843.44	\$ 5,049.45	\$ 5,049.45	\$ 206.01	4%
		TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		UTILITIES	\$ 206,894.49	\$ 195,000.00	\$ 258,750.00	\$ 258,750.00	\$ 63,750.00	33%
		COURT FACILITIES Total	\$ 702,027.30	\$ 565,083.70	\$ 713,159.31	\$ 745,535.31	\$ 180,451.61	32%
14 Total			\$ 702,027.30	\$ 565,083.70	\$ 713,159.31	\$ 745,535.31	\$ 180,451.61	32%
20	600	CLEVELAND COUNTY SCHOOLS						
		INDUSTRIAL INCENTIVE GRNT	\$ 224,032.00	\$ 25,968.00	\$ -	\$ -	\$ (25,968.00)	-100%
		INTERFUND TRANSFERS	\$ 1,233,170.14	\$ 1,618,860.00	\$ -	\$ -	\$ (1,618,860.00)	-100%
		INTERFUND TRANSFER-SCHOOL CAPITAL	\$ -	\$ 1,061,668.00	\$ 2,567,510.60	\$ 2,567,510.60	\$ 1,505,842.60	142%
		MAINT BLDG/GROUNDS	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%
		NCVTS to School	\$ 1,187,648.00	\$ 1,595,811.00	\$ 1,595,811.00	\$ 1,595,811.00	\$ -	0%
		Property Tax to School	\$ 13,797,497.00	\$ 18,539,334.00	\$ 18,539,334.00	\$ 19,242,965.00	\$ 703,631.00	4%
		Sales Tax to School	\$ 4,162,217.00	\$ 4,162,217.00	\$ 4,162,217.00	\$ 4,162,217.00	\$ -	0%
		UTILITIES-LEGRAND	\$ 56,423.89	\$ 75,000.00	\$ 86,250.00	\$ 86,250.00	\$ 11,250.00	15%
		CLEVELAND COUNTY SCHOOLS Total	\$ 20,680,988.03	\$ 27,098,858.00	\$ 26,971,122.60	\$ 27,674,753.60	\$ 575,895.60	2%
20 Total			\$ 20,680,988.03	\$ 27,098,858.00	\$ 26,971,122.60	\$ 27,674,753.60	\$ 575,895.60	2%
23	301	FEMA						
		BUDGETARY ACCTG ONLY	\$ -	\$ 30,747,913.21	\$ -	\$ -	\$ (30,747,913.21)	-100%
		CONTRACTED SERVICES	\$ 5,932,934.57	\$ 2,436,128.13	\$ -	\$ -	\$ (2,436,128.13)	-100%
		CONTRACTED SERVICES-WATERWAY	\$ 17,365,051.25	\$ 4,909,223.78	\$ -	\$ -	\$ (4,909,223.78)	-100%
		DEPARTMENTAL SUPPLY	\$ 4,076.02	\$ 20,389.41	\$ -	\$ -	\$ (20,389.41)	-100%



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



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



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



Dept #	Department Description	Account Description	Departmental request			Change from Amended Budget	% Change from Amended	
			Actuals FY25	Amended Budget FY26	FY27			Manager's Budget FY27
		CAP EQUIP-MAJOR REPAIRS	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	-	0%
		CAPITAL EQUIPMENT	\$ -	\$ 12,000.00	\$ 237,667.00	\$ 237,667.00	\$ 225,667.00	1881%
		CONTRACTED LABOR	\$ 168,111.24	\$ 191,600.00	\$ 181,600.00	\$ 181,600.00	\$ (10,000.00)	-5%
		CONTRACTED SERVICES	\$ 2,927.35	\$ 14,760.00	\$ 13,760.00	\$ 13,760.00	\$ (1,000.00)	-7%
		CONTROLLED PROPERTY EXP	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		DENTAL INSURANCE	\$ 480.00	\$ 900.00	\$ 900.00	\$ 749.33	\$ (150.67)	-17%
		DEPARTMENTAL SUPPLY	\$ 9,783.82	\$ 3,000.00	\$ 10,500.00	\$ 10,500.00	\$ 7,500.00	250%
		DUES/SUBSCRIPTIONS	\$ 6,414.04	\$ 7,500.00	\$ 8,000.00	\$ 8,000.00	\$ 500.00	7%
		EMERG & CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		EMPLOYER 401K	\$ 9,861.55	\$ 14,192.96	\$ 13,899.47	\$ 9,455.50	\$ (4,737.46)	-33%
		GARBAGE EXPENSE	\$ 1,338,901.07	\$ 1,675,432.81	\$ 1,793,140.00	\$ 1,793,140.00	\$ 117,707.19	7%
		GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		HOSPITAL INSURANCE	\$ 35,200.00	\$ 66,000.00	\$ 66,000.00	\$ 36,717.38	\$ (29,282.62)	-44%
		LAUNDRY/DRY CLEANING	\$ 25,370.50	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	0%
		LICENSE/PERMIT/CERTIFICATE	\$ 55.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	0%
		MAINT BLDG/GROUNDS	\$ 301,017.59	\$ 555,005.00	\$ 120,125.00	\$ 120,125.00	\$ (434,880.00)	-78%
		MEDICARE TAXES	\$ 9,641.78	\$ 10,437.65	\$ 10,418.28	\$ 2,290.59	\$ (8,147.06)	-78%
		MOTOR FUELS/OILS	\$ 95,550.42	\$ 233,100.00	\$ 300,000.00	\$ 300,000.00	\$ 66,900.00	29%
		RECYCLE EXPENSE	\$ 297.35	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ -	0%
		REPAIRS ON EQUIPMENT	\$ 3,493.76	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%
		RESERVE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		RETIREMENT	\$ 22,457.95	\$ 33,473.18	\$ 33,009.62	\$ 23,843.61	\$ (9,629.57)	-29%
		SALARIES/WAGES-P/T	\$ 496,551.09	\$ 505,018.00	\$ 477,573.14	\$ 477,573.14	\$ (27,444.86)	-5%
		SALARIES/WAGES-REG	\$ 166,691.13	\$ 245,747.96	\$ 240,925.49	\$ 157,591.64	\$ (88,156.32)	-36%
		SOCIAL SECURITY TAXES	\$ 41,094.56	\$ 44,625.79	\$ 44,547.22	\$ 9,765.17	\$ (34,860.62)	-78%
		TELECOMMUNICATIONS	\$ 2,449.56	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ -	0%
		UNIFORMS/CLOTHING	\$ 647.10	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0%
		UTILITIES	\$ 22,207.31	\$ 38,000.00	\$ 43,700.00	\$ 43,700.00	\$ 5,700.00	15%
		COLLECTIONS/MANNED SITES Total	\$ 2,822,890.78	\$ 3,890,743.35	\$ 3,841,715.22	\$ 3,672,428.36	\$ (218,314.99)	-6%
54 Total			\$ 11,853,784.57	\$ 27,926,890.99	\$ 27,905,771.86	\$ 17,672,466.58	\$ (10,263,430.60)	-37%
55	480	LEGRAND CENTER						
		ADVERTISING/PROMOTIONS	\$ 5,012.32	\$ 7,500.00	\$ 63,750.00	\$ 63,750.00	\$ 56,250.00	750%
		AUTOMOTIVE SUPPLIES	\$ 586.55	\$ 500.00	\$ 750.00	\$ 750.00	\$ 250.00	50%
		AWARDS/APPRECIATION	\$ 45.04	\$ 200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,000.00	500%
		BEVERAGES	\$ 7,316.91	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%
		CAPITAL EQUIPMENT	\$ -	\$ 126,860.53	\$ -	\$ -	\$ (126,860.53)	-100%
		CATERING SERVICES	\$ -	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ (500.00)	-17%
		CONTRACTED LABOR	\$ 398.67	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%
		CONTRACTED SERVICES	\$ 12,543.59	\$ 7,070.00	\$ 7,500.00	\$ 7,500.00	\$ 430.00	6%
		CONTROLLED PROPERTY EXP	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
		DENTAL INSURANCE	\$ 990.00	\$ 1,080.00	\$ 1,080.00	\$ 1,498.67	\$ 418.67	39%
		DEPARTMENTAL SUPPLY	\$ 6,788.93	\$ 40,577.47	\$ 7,825.00	\$ 7,825.00	\$ (32,752.47)	-81%
		DUES/SUBSCRIPTIONS	\$ 43,738.45	\$ 36,936.00	\$ 44,502.00	\$ 44,502.00	\$ 7,566.00	20%
		EMPLOYER 401K	\$ 17,362.59	\$ 19,801.18	\$ 20,588.87	\$ 17,720.25	\$ (2,080.93)	-11%
		FOOD	\$ 1,183.20	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%
		GARBAGE EXPENSE	\$ 4,188.82	\$ 4,000.00	\$ 4,250.00	\$ 4,250.00	\$ 250.00	6%
		HOSPITAL INSURANCE	\$ 72,600.00	\$ 79,200.00	\$ 79,200.00	\$ 73,434.76	\$ (5,765.24)	-7%
		INSURANCE /BONDING	\$ 1,164.60	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%
		LAUNDRY/DRY CLEANING	\$ 17,675.51	\$ 15,900.00	\$ 16,000.00	\$ 16,000.00	\$ 100.00	1%
		LICENSE/PERMIT/CERTIFICATE	\$ 3,902.00	\$ 5,000.00	\$ 4,750.00	\$ 4,750.00	\$ (250.00)	-5%
		MAINT BLDG/GROUNDS	\$ 45,635.07	\$ 135,233.00	\$ 40,000.00	\$ 40,000.00	\$ (95,233.00)	-70%
		MAINT CONTRACTS-EQUIP	\$ 8,189.86	\$ 9,060.00	\$ 8,600.00	\$ 8,600.00	\$ (460.00)	-5%
		MEDICARE TAXES	\$ 4,208.96	\$ 5,204.47	\$ 5,397.97	\$ 4,292.73	\$ (911.74)	-18%
		MOTOR FUELS/OILS	\$ 648.12	\$ 850.00	\$ 2,250.00	\$ 2,250.00	\$ 1,400.00	165%
		PENALTY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		POSTAGE	\$ 0.64	\$ 100.00	\$ -	\$ -	\$ (100.00)	-100%
		PROFESSIONAL SERV	\$ 37,563.82	\$ 69,875.00	\$ 69,875.00	\$ 69,875.00	\$ -	0%
		RENTAL/LEASE EQUIP/OTHER	\$ 1,011.58	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%
		REPAIRS ON EQUIPMENT	\$ 3,372.03	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ (500.00)	-20%
		RETIREMENT	\$ 39,737.40	\$ 46,703.30	\$ 48,935.74	\$ 44,684.57	\$ (2,018.73)	-4%
		SALARIES/WAGES-P/T	\$ 4,460.18	\$ 16,146.00	\$ 16,267.10	\$ 16,267.10	\$ 121.10	1%
		SALARIES/WAGES-REG	\$ 295,432.39	\$ 342,798.98	\$ 356,022.95	\$ 295,337.53	\$ (47,461.45)	-14%
		SOCIAL SECURITY TAXES	\$ 17,896.72	\$ 22,255.08	\$ 23,082.48	\$ 18,300.59	\$ (3,954.49)	-18%
		TELECOMMUNICATIONS	\$ 2,159.73	\$ 2,000.00	\$ 2,600.00	\$ 2,600.00	\$ 600.00	30%
		TRAVEL/TRAINING	\$ 1,850.00	\$ 8,000.00	\$ 12,000.00	\$ 12,000.00	\$ 4,000.00	50%
		UNIFORMS/CLOTHING	\$ -	\$ 630.00	\$ -	\$ -	\$ (630.00)	-100%
		UTILITIES	\$ 88,385.33	\$ 79,270.00	\$ 110,400.00	\$ 110,400.00	\$ 31,130.00	39%
		LEGRAND CENTER Total	\$ 746,049.01	\$ 1,103,751.01	\$ 971,827.11	\$ 892,788.20	\$ (210,962.81)	-19%
55 Total			\$ 746,049.01	\$ 1,103,751.01	\$ 971,827.11	\$ 892,788.20	\$ (210,962.81)	-19%
60	650	WORKERS COMPENSATION						
		CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		INSUR/LLEGAL SETTLEMENT	\$ 471,728.60	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ -	0%
		INSURANCE-Broker Fee	\$ 64,566.00	\$ 41,692.36	\$ 66,692.36	\$ 66,692.36	\$ 25,000.00	60%
		INSURANCE-Workers Comp	\$ 249,034.00	\$ 241,802.00	\$ 241,802.00	\$ 241,802.00	\$ -	0%
		PENALTY EXPENSE	\$ 35.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	0%
		PRESCRIPTION DRUGS	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		WORKERS COMPENSATION Total	\$ 785,363.60	\$ 683,494.36	\$ 708,594.36	\$ 708,594.36	\$ 25,100.00	4%
	651	PROPERTY/LIABILITY						
		CAPITAL EQUIPMENT	\$ -	\$ 61,409.19	\$ -	\$ -	\$ (61,409.19)	-100%



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



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



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



Supplemental Information

Budget Ordinance

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

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



Budget Ordinance

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

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

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

General Fund and General Like Funds

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



General Fund and General Like Funds-Continued

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

Other Fund Types

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



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

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

General Fund and General Like Funds

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



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

Other Fund Types

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



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

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

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

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

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

Adopted this 2nd day of June, 2026.



Kevin Gordon
Chairman
Board of Commissioners

ATTEST:

Phyllis Nowlen
Clerk to Board of Commissioners

Fiscal Policies

Budget Process

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

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

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

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

Other key dates in our budget preparation are as follows:

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

Budget Adoption

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

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



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

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

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

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

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

Budget Amendment Process

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

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

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

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



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

Basis of Accounting

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

Budgetary Control

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

Budget Policies

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



Fee Schedules

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

Cleveland County Proposed Fee Changes

Library (911) Fee Type	Current Rate	Proposed Rate
Overdue Materials - Regular Books, Books on CD (per day, Maximum Charge \$5)	\$ 0.25	\$-
Overdue Materials - DVDs (per day, Maximum Charge \$15)	\$ 1.00	\$-
LCD Projector Rentals - per checkout	\$ 25.00	\$-
Stylus - each	\$ 1.00	\$0.00

LeGrand Center (\$5,480)

	Level	4 Hour	8 Hour	12 Hour	12 Hour
Conference Room (each)	1	\$ 100.00	\$ 125.00	\$ 150.00	\$ 190.00
Ball Room Pavilion, Lobby, Executive Board Room	1	\$ 130.00	\$ 165.00	\$ 190.00	\$ 240.00
Exhibit Hall, Atrium	2	\$ 430.00	\$ 500.00	\$ 630.00	\$ 725.00
Center Ball Room	2	\$ 490.00	\$ 565.00	\$ 720.00	\$ 830.00
Grand Ballroom	3	\$ 1,160.00	\$ 1,275.00	\$ 1,700.00	\$ 1,870.00
Entire Convention Center	3	N/A	N/A	N/A	N/A

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

Foothills Public Shooting Complex (470)

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

Solid Waste (FD54)

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



Cleveland County Proposed Fee Changes

Wood Chips (per ton)	\$27.32	\$28.14		
EMS				
Type Fee		Current Rate	Proposed Rate	Per
Misc. ALS Ambulance by Hour		N/A	\$ 125.00	1 Hour
<i>ALS Ambulance staffed at minimum with EMT & Paramedic per hour</i>				



County General Departments

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

Building Inspections (450): Fee Type

New Construction, Residential & Commercial Building Permits

Residential fees based on finished square footage times the square foot multiplier (.87) times the regional costs multiplier (.548)
 Unfinished areas and garages will be figured at 25% of above fee
 0.003

Renovation Permits

\$100 Base Fee plus .30 sq ft

Miscellaneous Permits

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

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

The Building Official will determine building permit fees not listed. All fees to be rounded down to nearest dollar.

A \$10 Homeowners Recovery Fee will be applied for all Residential Construction where a General Contractor is used.

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

*Ability to perform Basic Life Support Care & radio additional support (One EMT w/equipment)

Library (611): Fee Type

	Current Rate	Proposed Rate
Overdue Materials - Regular Books, Books on CD (per day; Maximum Charge \$5)	\$ 0.25	\$-



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

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



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



County General Departments		
State Vital Records Automated Search & 1 Certified Copy (Out of County)	\$ 24.00	\$ 24.00
Additional certified copy of VRAS	\$ 15.00	\$ 15.00
Register of Deeds (419): Fee Type continued	Current Rate	Proposed Rate
Miscellaneous		
Faxing / Emailing/mail per document (1st 15 pgs. Then .25 each additional)	\$ 3.00	\$ 3.00
Postage/Envelope Fees for requests w/o self addressed stamped envelope 1-3 pages *subject to change with postage rate changes	\$ 2.50	\$ 2.50
Postage/Envelope 4-6 pages *subject to change with postage rate changes	\$ 3.50	\$ 4.50
Postage/Envelope 7-9 pages *subject to change with postage rate changes	\$ 4.50	\$ 4.50
GCN Express Ship Fee *subject to change with postage rate changes	\$ 28.00	\$ 28.00
DVD for land records per month for bulk land record request *subject to change with postage rate changes	\$ 40.00	\$ 40.00
Verification of Notary Commission	\$ 5.00	\$ 5.00
Thank A Vet ID Card	No Fee	No Fee
Duplicate Notary Certificate	\$ 5.00	\$ 5.00
Duplicate Marriage License Application	\$ 10.00	\$ 10.00
Passports - Fees		
Fee Application (ROD)	\$ 35.00	\$ 35.00
Passport Photo (ROD)	\$ 15.00	\$ 15.00
Express Shipping	\$ 10.00	\$ 10.00
Priority Express Shipping (ROD) *subject to change with postage rate changes	\$ 30.69	\$ 33.17
PASSPORT ACCEPTANCE FACILITY - Fees		
Adult Passport Book (US Dept State) 16+years	\$ 130.00	\$ 130.00
Adult Passport Card (US Dept State) 16+years	\$ 30.00	\$ 30.00
Adult Passport Book & Card (US Dept State) 16+years	\$ 160.00	\$ 160.00
Minor Passport Book (US Dept State) Under 16years	\$ 100.00	\$ 100.00
Minor Passport Card (US Dept State) Under 16years	\$ 15.00	\$ 15.00
Minor Passport Book & Card (US Dept State) Under 16years	\$ 115.00	\$ 115.00
Expedite Fee (US Dept State)	\$ 60.00	\$ 60.00
1-3 days Delivery (US Dept State)	\$ 22.05	\$ 22.05
File Search Fee (US Dept State)	\$ 150.00	\$ 150.00
Sheriff's Office (441): Fee Type	Current Rate	Proposed Rate
Incident Report Copies	\$ 2.00	\$ 2.00
Civil Process Fee	\$ 30.00	\$ 30.00
Fingerprint Fee	\$ 15.00	\$ 15.00
Executions	\$ 30.00	\$ 30.00
Out of State Executions	\$ 60.00	\$ 60.00
CONCEALED CARRY PERMITS		
Regular Carry Permit	\$ 90.00	\$ 90.00
Law Enforcement Permit	\$ 45.00	\$ 45.00
Regular Carry Permit Renewal	\$ 75.00	\$ 75.00
Law Enforcement Permit Renewal	\$ 40.00	\$ 40.00
Duplicate Carry Permit Fee	\$ 15.00	\$ 15.00
STORAGE - DOMESTIC VIOLENCE		
Domestic Violence Storage Fee	\$ 1.00	\$ 1.00
Domestic Violence Storage Admin Fee	\$ 25.00	\$ 25.00
Soil & Water (498): Fee Type	Current Rate	Proposed Rate
Rent No-Till Drill (rental is per acre)	\$10.00	\$ 10.00
Rent Pasture Sprayer (per 3 day rental period)	\$50.00	\$ 50.00
Tax Dept (415): Fee Type	Current Rate	Proposed Rate
NSF (G.S. 105-357)	\$25 or 10% whichever is greater	\$25 or 10% whichever is greater
Garnishment (G.S. 105-368)	\$ 30.00	\$ 30.00
Beer & Wine License (on premises) (G.S. 105-113.78)	\$ 50.00	\$ 50.00



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

Fire Marshal's Office Fire Code Permits

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

Fire Marshal's Office Fire Code Permits

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

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

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

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

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

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



LeGrand Center (55.480)					
Rooms	Space Level	Current 4 Hour	Proposed 4 Hour	Current 6 Hr	Proposed 6 Hr
Conference Room (each)	1	\$ 100.00	\$ 125.00	\$ 150.00	\$ 190.00
Ball Room Pavilion, Lobby, Executive Board Room	1	\$ 130.00	\$ 165.00	\$ 190.00	\$ 240.00
Exhibit Hall, Atrium	2	\$ 430.00	\$ 500.00	\$ 630.00	\$ 725.00
Center Ball Room	2	\$ 490.00	\$ 565.00	\$ 720.00	\$ 830.00
Grand Ballroom	3	\$ 1,160.00	\$ 1,275.00	\$ 1,700.00	\$ 1,870.00
Entire Convention Center	3	N/A	N/A	N/A	N/A

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

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

*Donors receive a 30% discount on rental rates

*LeGrand Management can discount for multi-day events at discretion

*County Departments use and consumables are accounted as "Indirect Revenue/Expenditures" only, rather than transferring

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

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

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

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

Public Health Department

Master Fee Schedule - Dental Clinic (12.544)

(Fees subject to change - based on Medicaid Rates)

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

Public Health Department

Master Fee Schedule - Dental Clinic (12.544)

(Fees subject to change - based on Medicaid Rates)

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



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

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



Health Department

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

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



Health Department

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

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



Health Department

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

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



Health Department

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

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
205	99392	Examination of established patient 1 to 4 years of age	EP	25	1	\$ 115.00	\$ 115.00
206	99392	Examination of established patient 1 to 4 years of age	25		1	\$ 115.00	\$ 115.00
207	99213	Expanded, problem-focused office visit for established patient under Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Program	FP		1	\$ 98.00	\$ 98.00
208	99213	Expanded, problem-focused office visit for established patient under Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Program	25		1	\$ 98.00	\$ 98.00
209	99213	Expanded, problem-focused office visit for established patient under Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Program			1	\$ 98.00	\$ 98.00
210	58300	Family planning, IUD (intrauterine device) insertion			1	\$ 105.00	\$ 105.00
211	89060	Fern test			1	\$ 15.00	\$ 15.00
212	82728	Ferritin			1	\$ 7.00	\$ 7.00
214	59025	Fetal non-stress test			1	\$ 65.00	\$ 65.00
215	82746	Folic acid level			1	\$ 7.00	\$ 7.00
216	83001	Follicle stimulating hormone (FSH) gonadotropin assay			1	\$ 9.00	\$ 9.00
217	76816	Follow-up obstetrical ultrasound with transvaginal view			1	\$ 113.00	\$ 113.00
218	69200	Foreign body removal, external auditory canal, without general anesthesia			1	\$ 130.00	\$ 130.00
220	80050	General health panel			1	\$ 19.00	\$ 19.00
222	82962	Glucose home device			1	\$ 5.00	\$ 5.00
223	82950	Glucose level post glucose dose			1	\$ 15.00	\$ 15.00
224	82977	Glutamyltransferase (liver enzyme) level			1	\$ 5.00	\$ 5.00
225	83002	Gonadotropin; luteinizing hormone (LH)			1	\$ 9.00	\$ 9.00
226	82952	GTT each additional specimen beyond 3 specimens			1	\$ 10.00	\$ 10.00
227	86677	H pylori ab			1	\$ 13.00	\$ 13.00
228	99000	Handling of lab specimen			1	\$ 5.00	\$ 5.00
229	83036	HbA1c			1	\$ 4.50	\$ 4.50
230	83718	HDL cholesterol level			1	\$ 3.00	\$ 3.00
231	83036	Hemoglobin A1c	QW		1	\$ 17.00	\$ 17.00
232	83021	Hemoglobin analysis and measurement			1	\$ 32.00	\$ 32.00
233	90648	Hemophilus influenza B vaccine prpt 4 dose IM			1	\$ 26.00	\$ 26.00
234	80076	Hepatic function panel			1	\$ 5.00	\$ 5.00
235	90636	Hepatitis A & B vaccine HepA-HepB adult IM			1	\$ 132.00	\$ 132.00
237	90633	Hepatitis A vaccine pediatric 2 dose schedule IM			1	\$ 41.00	\$ 41.00
238	90744	Hepatitis B immuniz, peds/adolesc			1	\$ 41.00	\$ 41.00
239	86706	Hepatitis B surface antibody (HBsAb)			1	\$ 12.00	\$ 12.00
240	87340	Hepatitis B surface antigen detection			1	\$ 11.00	\$ 11.00
241	90746	Hepatitis b vaccine, adult dosage (3 dose schedule), for intramuscular use			1	\$ 75.00	\$ 75.00
242	86703	HIV test confidential			1	\$ 15.00	\$ 15.00
243	99502	Home follow-up assessment in newborn			1	\$ 75.00	\$ 75.00
244	99501	Home visit for postnatal assessment			1	\$ 75.00	\$ 75.00
245	87147	Identification of organisms by immunologic analysis			1	\$ 12.00	\$ 12.00
247	90473	Imadm intransl/oral 1 vaccine			1	\$ 30.00	\$ 30.00
248	90474	Imadm intransl/oral ea vaccine			1	\$ 30.00	\$ 30.00
249	90474	Imadm intransl/oral ea vaccine	EP		1	\$ 30.00	\$ 30.00
250	90471	Imadm prq id subq/im njxs 1 vaccine	EP		1	\$ 30.00	\$ 30.00
251	90472	Imadm prq id subq/im njxs ea vaccine	EP		1	\$ 30.00	\$ 30.00
252	90472	Imadm prq id subq/im njxs ea vaccine			1	\$ 30.00	\$ 30.00
253	88175	Image-guided liquid-based cytology			1	\$ 34.00	\$ 34.00
254	0111A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus (SARS-Co-V-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 25 mcg/0.25 mL dosage; first dose			1	\$ 65.00	\$ 65.00
255	0111A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus (SARS-Co-V-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 25 mcg/0.25 mL dosage; first dose	EP		1	\$ 65.00	\$ 65.00
256	0112A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus (SARS-Co-V-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 25 mcg/0.25 mL dosage; second dose			1	\$ 65.00	\$ 65.00
257	0112A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus (SARS-Co-V-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 25 mcg/0.25 mL dosage; second dose	EP		1	\$ 65.00	\$ 65.00
258	0034A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, DNA, spike protein, adenovirus type 26 (Ad26) vector, preservative free, 5x1010 viral particles/0.5 mL dosage; booster dose	EP		1	\$ 65.00	\$ 65.00



Health Department

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

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
259	0034A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, DNA, spike protein, adenovirus type 26 (Ad26) vector, preservative free, 5x1010 viral particles/0.5 mL dosage; booster dose			1	\$ 65.00	\$ 65.00
260	0154A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 10 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation, booster dose			1	\$ 65.00	\$ 65.00
261	0154A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 10 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation, booster dose	EP		1	\$ 65.00	\$ 65.00
262	0151A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 10 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; single dose			1	\$ 65.00	\$ 65.00
263	0151A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 10 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; single dose	EP		1	\$ 65.00	\$ 65.00
264	0173A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation, third dose	EP		1	\$ 65.00	\$ 65.00
265	0173A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation, third dose			1	\$ 65.00	\$ 65.00
266	0171A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; first dose	EP		1	\$ 65.00	\$ 65.00
267	0171A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; first dose			1	\$ 65.00	\$ 65.00
268	0172A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; second dose			1	\$ 65.00	\$ 65.00
269	0172A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; second dose	EP		1	\$ 65.00	\$ 65.00
270	0124A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 30 mcg/0.3 mL dosage, tris-sucrose formulation,			1	\$ 65.00	\$ 65.00
271	0124A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 30 mcg/0.3 mL dosage, tris-sucrose formulation,	EP		1	\$ 65.00	\$ 65.00
272	0121A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 30 mcg/0.3 mL dosage, tris-sucrose formulation;			1	\$ 65.00	\$ 65.00
273	0121A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 30 mcg/0.3 mL dosage, tris-sucrose formulation;	EP		1	\$ 65.00	\$ 65.00
274	0164A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 10 mcg/0.2 mL dosage, booster dose	EP		1	\$ 65.00	\$ 65.00
275	0164A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 10 mcg/0.2 mL dosage, booster dose			1	\$ 65.00	\$ 65.00
276	0141A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 25 mcg/0.25 mL dosage; first dose	EP		1	\$ 65.00	\$ 65.00
277	0141A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 25 mcg/0.25 mL dosage; first dose			1	\$ 65.00	\$ 65.00



Health Department

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

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



Health Department

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

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



Health Department

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

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



Health Department

Master Fee Schedule - Clinics (Fund 12)

(Fees subject to change - based on Medicaid Rates)

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



Animal Control (12.542)

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

*Microchip required for all adoptions.

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

ADOPTION FEES

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

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

SPAY / NEUTER

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



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

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

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



Glossary

Fund and Departments

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



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



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



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

Terms

A+, AA, & AA-, AAA: Standard and Poor Financial Services LLC bond-rating levels

AAM: Acronym for the American Alliance of Museums

ACFR: Acronym for Annual Compiled Financial Reports, also known as the Annual Audit or Audited Financial Statements

ACO: Acronym for Accountable Care Organization

Accrual Basis of Accounting: The primary basis of recording assets, liabilities, revenues, and expenses for a government's business-like activities. Under the accrual basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period that they are incurred

ADA: Acronym for the Americans with Disabilities Act

Adopted Budget: The budget formally adopted by the Board of Commissioners for the upcoming fiscal year

ALS: Acronym for Advanced Life Support

Appropriation: The Board of Commissioner's authorization, per the budget ordinance or a budget amendment, to spend money for a specific purpose

Assessed Value: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes

Balanced Budget: According to North Carolina law, a budget is balanced when the sum of estimated net revenues and appropriated fund balance is equal to appropriations

Basis of Accounting: This refers to the methods that determine when revenues, expenditures, and associated assets and liabilities, are recognized in the government's accounting system and reported in its financial statements

BEA: Acronym for the US Bureau of Economic Analysis

BLS: Acronym for the US Bureau of Labor Statistics

BOC: Acronym for Cleveland County's Board of Commissioners

Board of Commissioners: The elected governing body of a county in North Carolina. Cleveland County has a five member Board of Commissioners

Bond Rating: A rating that indicates the credit worthiness of a government's debt. The major rating agencies, such as Moody's Investor Service or Standard and Poor's, are responsible for determining a government's bond rating. Governments with favorable bond ratings are able to obtain financing with low interest rates

Bond: A written promise to repay a specific amount of money with interest within a specific time period, usually long-term

Budget: North Carolina law defines a budget as a plan for raising and spending money for specified programs, functions, activities, or objectives for a fiscal year

Budget Amendment: An adjustment to the budget ordinance made by the Board of Commissioners, or, in certain cases, the County Manager

Budget Message: A message that North Carolina law requires the County Manager to include with his Recommended Budget. According to the law, the budget message should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy

Budget Ordinance: The ordinance that the Board of Commissioners adopts that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year

Capital Improvement: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life

CIP: Acronym for Capital Improvement Plan

Capital Improvement Plan: A long-term plan of proposed capital improvement projects which includes estimated project costs and funding sources

CCC: Acronym for Cleveland Community College

CCS: Acronym for Cleveland County Public Schools

CDBG: Acronym for the Community Development Block Grant

CDC: Acronym for the National Centers for Disease Control

Certificate of Participation (COP): A form of loan to a government where investors are entitled to a share in the periodic payments made by the government under an installment financing agreement



COLA: Acronym for "cost-of-living adjustment"

CPS: Acronym for Child Protective Services

CQI: Acronym for Continuous Quality Improvement

DDAT: Acronym for Drug Diversion and Treatment

Debt Service: According to North Carolina law, the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year

Department: A basic organizational unit of the County that is functionally unique in its delivery of services. Some departments are divided into divisions

DHHS: Acronym for Cleveland County's Department of Health & Human Services

DJJ: Acronym for the Department of Juvenile Justice

DOR: Acronym for the Department of Revenue

DSS: Also known as **DHHS**

DV: Acronym for "domestic violence"

E-911: Abbreviation/acronym for the state surcharge used to fund Cleveland County's Telecommunications center

EDA: Acronym for Economic Development Association

EMPG: Acronym for Emergency Management Performance Grant

EMS: Acronym for Emergency Medical Services.

EOC: Acronym for Emergency Operations Center, the location where County officials are able to coordinate in an emergency or disaster situation

EOP: Acronym for Emergency Operations Plan, a plan used for Cleveland County's response in emergency situations

EPZ: Acronym for an Emergency Planning Zone

Expenditures: Money that the government spends

FEMA: Acronym for the Federal Emergency Management Agency

FF&E: Acronym for "furniture, fixtures, and equipment"

FY: Acronym for "fiscal year"

Fiscal Year: The period that the government uses for accounting purposes and preparing financial statements. Cleveland County's fiscal year starts on July 1 and ends on June 30 of the following year. The phrases "fiscal year 2023-2024," "FY 2023-2024," and "FY 2024" all refer to the period starting July 1, 2023 and ending June 30, 2024

FLSA: Acronym for the National Fair Labor & Standards Act

FMLA: Acronym for the National Family & Medical Leave Act

FNS: Acronym for Food & Nutrition Services

FTE: Acronym for "full-time equivalent", referring to number of employees

Function: A group of related departments. For instance, the General Government function includes, among others, the County Manager, Finance, and Human Resources departments

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balance, revenue, and expenditures

Fund Balance: Is the difference between a fund's assets and its liabilities. Fund balance mostly includes cash and investments, but can also include non-spendable items, such as inventories

GAAP: Acronym for Generally Accepted Accounting Principles

Generally Accepted Accounting Principles: The standard accounting rules and practices used to record transactions and prepare financial statements

GASB: Acronym for the Governmental Accounting Standard Board

GO Bond: Abbreviation/acronym for General Obligation Bond

General Obligation Bond: Bonds issued by a government that are backed by the full faith and credit of its taxing authority. The North Carolina Constitution requires voter approval before a local government may borrow money and secure the loan by a pledge of its taxing power

GFOA: Acronym for Government Finance Officers Association

GIS: Acronym for Geographic Information System

GS: Abbreviation for General Statute

HMP: Acronym for Hazard Mitigation Plan, a county-level plan to address mitigating against certain emergency and disaster situations

ICC: Acronym for the International Code Council

ICI: Acronym for Industrial Commodities, Inc.

ICMA: Acronym for the International City/County Management Association

International City/County Management Association: association of local government professionals dedicated to creating and sustaining thriving communities throughout the world

Intergovernmental Revenue: Money that a government receives from another government. For Cleveland County, intergovernmental revenues include grants and other payments from the federal and state governments

JCPC: Acronym for the Juvenile Crime Prevention Council

Lease-Purchase Agreement: A loan to a government that is secured by the financed asset and where principal and interest payments are paid back over time

LE/LEO: Acronym for Law Enforcement or Law Enforcement Officer

LGC: Acronym for North Carolina's Local Government Commission

LIEAP: Acronym for the Low Income Energy Assistance Programs

LOB: Acronym for Limited Obligation Bond

Long-Term Debt: Debt that will take the County longer than one year to repay

MHDDSAS: Acronym for Mental Health, Developmental Disabilities, and Substance Abuse Services

Modified Accrual Basis of Accounting: Under the modified accrual basis, revenues are recognized in the accounting period when are measurable and available to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for un-matured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources

MOU: Memorandum of Understanding

MPDS: Acronym for the Medical Priority Dispatch System

NACHO: Acronym for National Animal Control and Humane Officer training

NACCHO: Abbreviation/acronym for the National Association of County and City Health Officials.

NCDENR: Acronym for North Carolina Department of Environment & Natural Resources

NCDOT: Acronym for the North Carolina Department of Transportation

NCFAS: Acronym for North Carolina Families Accessing Services through Technology, a program used by the Department of Health and Human Services to process client eligibility and benefit cases

NCGS: Abbreviation for North Carolina General Statute

NCRSS: Acronym for the North Carolina Response Rating System Survey, which relates to Fire Marshal and other inspections

NCTRACKS: Acronym used for the NC Medicaid Management Information System

NEMT: Acronym for Non-Emergency Medical Transportation

NRC: Acronym for the Federal Nuclear Regulatory Commission

NTWU: Acronym for the National Textiles Workers Union

OSFM: Acronym for North Carolina's Office of the State Fire Marshal

PACE: Acronym for the Program for All-Inclusive Care for the Elderly

PARTF: Acronym for Parks and Recreation Trust Fund

Performance Measure: Data used to determine the effectiveness or efficiency with which a department is achieving its goals

PIO: Acronym for Public Information Officer

Property Taxes: See **Ad Valorem Taxes**

QA: Acronym for Quality Assurance

Reappraisal: The process of revaluing a jurisdiction's real property in order to ensure property values are listed for property tax purposes at market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years. Also termed **Revaluation**

Recommended Budget: The budget for the upcoming fiscal year that the County Manager is required, by North Carolina law, to present for consideration to the Board of Commissioners on or before June 1

Refunding Bond: Bonds issued to refinance existing debt, usually because interest rates have fallen and the County wishes to reduce its debt service payments

Revaluation: See **Reappraisal**

Revenue: The income of the County, used to pay for its expenditures

ROD: Acronym for Register of Deeds

RZFB: Acronym for Recovery Zone Facility Bond

SARA: Acronym for "scanning, analysis, response, and assessment" relating to the Emergency Planning and Community Right-to-Know Act (ECPRA)

SLA: Acronym for Service Level Agreement



SRO: Acronym for School Resource Officer

STAR: Acronym for Substance Abuse Treatment and Rehabilitation

Tax Rate: The amount of tax levied per \$100 of a property's value

TILT: Acronym for Trauma Informed Leadership Team

TPR: Acronym for "termination of parental rights"

Transfer: A movement of budgeted money from one account to another account within a single department, between departments, or between funds

UCR: Acronym for the Federal Bureau of Investigation's (FBI) Uniform Crime Reports

UDO: Acronym for United Development Ordinance, which is a regulatory tool to guide future development

USAI: Acronym for Urban Area Security Initiative

USDA: Acronym for the United States Department of Agriculture

VA: Acronym for the Federal Department of Veterans' Affairs

VFD: Acronym for Volunteer Fire District

VIPER: Acronym for NC's 800MHz radio system

Voter-Approved Debt: See **General Obligation Bonds**

WIC: Acronym for national Women, Infants, and Children Program

WIOA: Acronym for the National Workforce Innovation and Opportunity Act

WSAT: Acronym for the Workforce Solutions Action Team

Workforce Solutions Action Team: plans a County-wide career awareness event for students

COUNTY OF CLEVELAND, NORTH CAROLINA

AGENDA ITEM SUMMARY

The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, June 16, 2026, at 6:00 p.m. in the Commissioners' Chambers.

Department:

Agenda Title: The next meeting of the Cleveland County Board of Commissioners will be held on Tuesday, June 16, 2026, at 6:00 p.m. in the Commissioners' Chambers.

Agenda Summary:

Proposed Action:

ATTACHMENTS:

File Name

Description

No Attachments Available