

PIKE COUNTY BOARD OF COMMISSIONERS
P.O. Box 377 . 77 Jackson Street
Zebulon, GA 30295

J. Briar Johnson, Chairman
Tim Daniel, Commissioner
Tim Guy, Commissioner
Jason Proctor, Commissioner
James Jenkins, Commissioner

Brandon Rogers, County Manager
Angela Blount, County Clerk

Workshop AGENDA
Thursday, May 22, 2025 - 5:30 PM
Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon, Georgia

- 1. CALL TO ORDER**
Chairman J. Briar Johnson
- 2. INVOCATION**
Silent Invocation
- 3. PLEDGE OF ALLEGIANCE**
Chairman J. Briar Johnson
- 4. APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))**
- 5. NEW BUSINESS**
 - a. Discussion of the FY 2025-2026 Budget.
- 6. ADJOURNMENT**

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026 Budget

SUBJECT:

Discussion of the FY 2025-2026 Budget.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Budget Summary
▣ Exhibit	FY 2025-2026 Proposed Draft Budget
▣ Exhibit	Insurance Renewal Presentation
▣ Exhibit	Insurance Renewal Overview
▣ Exhibit	EE Bi-weekly Contributions
▣ Exhibit	ER Proposed Annual Contributions
▣ Exhibit	Estimated Annual HRA Contribution
▣ Exhibit	Proposed EE & ER Contributions
▣ Exhibit	Consumer Health Care and Insurance Terminology
▣ Exhibit	Glossary of Terminology and Abbreviations
▣ Exhibit	Health Insurance Terminology

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

	DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	DIFFERENCE (PRIOR YR vs PROPOSED)
10	CONTINGENCY	\$50,000.00	\$0.00	\$100,000.00	\$100,000.00			\$50,000.00
13	COMMISSIONERS	\$1,284,141.00	\$3,756,727.00	\$3,756,727.00	\$3,756,727.00			\$2,472,586.00
14	REGISTRAR	\$402,696.00	\$451,205.00	\$433,770.00	\$433,770.00			\$31,074.00
15	BOARD OF EQUALIZATION	\$3,950.00	\$4,200.00	\$4,200.00	\$4,200.00			\$250.00
16	TAX COMMISSIONER	\$364,862.00	\$373,048.00	\$388,580.00	\$388,580.00			\$23,718.00
17	TAX ASSESSOR	\$438,226.00	\$560,295.00	\$624,660.00	\$624,660.00			\$186,434.00
18	BUILDING & GROUNDS	\$413,706.00	\$452,988.00	\$428,691.00	\$428,691.00			\$14,985.00
20	COURT SERVICES	\$201,048.00	\$202,308.00	\$224,190.00	\$224,190.00			\$23,142.00
21	SUPERIOR COURT	\$368,864.00	\$381,568.39	\$382,833.00	\$382,833.00			\$13,969.00
22	DISTRICT ATTORNEY	\$221,003.00	\$221,003.00	\$221,303.00	\$221,303.00			\$300.00
23	MAGISTRATE COURT	\$342,517.00	\$335,901.07	\$373,466.00	\$373,466.00			\$30,949.00
24	PROBATE	\$263,162.00	\$260,935.86	\$295,103.00	\$295,103.00			\$31,941.00
25	COURT Trial/Appeals	\$10,000.00	\$10,400.00	\$0.00	\$0.00			-\$10,000.00
28	PUBLIC DEFENDER	\$186,448.00	\$186,448.00	\$186,448.00	\$186,448.00			\$0.00
32	INMATE CARE	\$261,926.00	\$273,658.00	\$263,518.00	\$263,518.00			\$1,592.00
33	SHERIFF	\$2,702,013.00	\$2,960,744.00	\$3,109,274.00	\$3,109,274.00			\$407,261.00
34	JAIL	\$1,286,543.00	\$1,336,620.00	\$1,315,437.00	\$1,315,437.00			\$28,894.00
37	CORONER	\$65,131.00	\$64,639.00	\$77,359.00	\$68,859.00			\$12,228.00
39	AMBULANCE CONTRACT	\$872,060.00	\$898,222.00	\$898,222.00	\$898,222.00			\$26,162.00
42	PUBLIC WORKS	\$3,324,548.00	\$2,994,299.06	\$2,862,350.00	\$2,864,483.00			-\$462,198.00
45	SOLID WASTE	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00			\$0.00
50	HEALTH DEPT	\$87,300.00	\$87,300.00	\$87,300.00	\$87,300.00			\$0.00
54	DFACS	\$18,053.00	\$18,053.00	\$18,053.00	\$18,053.00			\$0.00
55	COMMUNITY SERVICES	\$30,500.00	\$30,500.00	\$30,000.00	\$30,000.00			-\$500.00
56	SENIOR CENTER	\$314,834.00	\$338,927.80	\$323,596.00	\$323,596.00			\$8,762.00
61	RECREATION	\$601,605.00	\$1,346,867.00	\$776,107.00	\$776,107.00			\$174,502.00
65	LIBRARY	\$198,474.00	\$211,712.00	\$226,033.00	\$226,033.00			\$27,559.00
71	WATER AUTHORITY	\$4,900.00	\$212,920.00	\$212,545.00	\$212,545.00			\$207,645.00
72	COUNTY AGENT	\$119,129.00	\$70,846.00	\$102,141.00	\$102,141.00			-\$16,988.00
73	FORESTRY	\$9,673.00	\$9,517.00	\$9,517.00	\$9,517.00			-\$156.00
74	PLANNING & DEVELOPMENT	\$456,075.00	\$447,208.00	\$448,820.00	\$448,820.00			-\$7,255.00
76	AGRIBUSINESS	\$88,450.00	\$46,000.00	\$46,000.00	\$46,000.00			-\$42,450.00
77	DEVELOPMENT AUTHORITY	\$97,733.00	\$98,153.00	\$116,968.00	\$116,968.00			\$19,235.00
80-89	FIRE DEPARTMENT	\$921,870.00	\$1,162,880.00	\$919,797.00	\$919,797.00			-\$2,073.00
90	EMA	\$56,477.00	\$44,617.00	\$45,117.00	\$45,117.00			-\$11,360.00

91	ANIMAL CONTROL	\$153,600.00	\$147,860.00	\$159,428.00	\$159,428.00			\$5,828.00
	TRANSFERS	\$1,170,735.00	\$1,174,186.00	\$1,174,186.00	\$1,198,186.00			\$3,451.00
100	GENERAL FUND ONLY (Expenditures)	\$17,424,252.00	\$21,204,756.18	\$20,673,739.00	\$20,691,372.00	\$0.00	\$0.00	\$3,249,487.00
	GENERAL FUND ONLY (Revenues)	\$17,424,252.00	\$19,241,477.00	\$20,673,739.00	\$20,691,372.00	\$0.00	\$0.00	\$3,249,487.00
	DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	DIFFERENCE (PRIOR YR vs PROPOSED)
206	JAIL FUND	\$18,270.00	\$5,000.00	\$5,000.00	\$5,000.00			-\$13,270.00
210	IMPACT FEE FUND	\$279,000.00	\$25,000.00	\$279,000.00	\$279,000.00			\$0.00
215	E911 FUND	\$995,515.00	\$1,039,475.00	\$1,039,230.00	\$1,039,230.00			\$43,715.00
225	FEDERAL SEIZURE FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$0.00
230	AMERICAN RESCUE FUND	\$973,945.00	\$3,476,187.00	\$3,272,187.00	\$3,272,187.00			\$2,298,242.00
231	OPIOID ABATEMENT	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$0.00
245	DATE FUND	\$8,500.00	\$3,310.00	\$8,500.00	\$8,500.00			\$0.00
250	TECHNOLOGY FEE FUND	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00			\$1,000.00
275	HOTEL/MOTEL TAX FUND	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00
285	JUVENILE FUND	\$1,000.00	\$1,000.00	\$1,250.00	\$1,250.00			\$250.00
320	SPLOST FUND 2016-2022	\$626,651.00	\$420,000.00	\$420,000.00	\$420,000.00			-\$206,651.00
323	SPLOST FUND 2023-2028	\$10,738,141.00	\$9,589,875.00	\$9,589,875.00	\$9,589,875.00			-\$1,148,266.00
325	LMIG FUND	\$1,396,635.00	\$1,435,880.00	\$1,435,880.00	\$1,435,880.00			\$39,245.00
341	CDBG FUND	\$1,321,000.00	\$870,000.00	\$870,000.00	\$870,000.00			-\$451,000.00
350	CAIP FUND	\$21,900.00	\$417,102.00	\$319,216.00	\$343,216.00			\$297,316.00
716	LAW LIBRARY FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$0.00
	SPECIAL REVENUE FUNDS TOTAL (Expenditures)	\$16,412,557.00	\$17,316,829.00	\$17,274,138.00	\$17,298,138.00	\$0.00	\$0.00	\$861,581.00
	GRAND TOTAL OVERALL	\$33,836,809.00	\$38,521,585.18	\$37,947,877.00	\$37,989,510.00	\$0.00	\$0.00	\$4,111,068.00

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 03 Revenue Accounts								
Revenue								
100-03-0000-389002-000 Accg-Gsiwcf Cash Return/Dividend	23,350.00							
100-03-1000-311750-000 Franchise Fee Tax- Television Cab...	5,989.00	3,000.00	3,460.00		-15	4,000.00	4,000.00	
100-03-1000-371000-061 Rec Authority Donations	1,500.00	1,000.00			100	1,000.00	1,000.00	
100-03-1000-371000-080 Pc Fire Donations - Revenue	1,600.00	1,000.00	500.00		50	1,000.00	1,000.00	
100-03-1000-371000-091 Animal Shelter Donations		1,000.00			100	500.00	500.00	
100-03-1300-340000-000 Prior Year Revenues		1,568,685.00			100			
100-03-1330-314200-081 Beer & Wine Excise	41,595.00	45,000.00	35,717.00		21	45,000.00	45,000.00	
100-03-1330-316100-000 Business/ Occupation License	48,169.00	40,000.00	42,615.00		-7	45,000.00	45,000.00	
100-03-1330-316300-000 Financial Institution Tax	93,979.00	92,000.00	93,958.00		-2	93,000.00	93,000.00	
100-03-1330-321100-081 Beer & Wine License	13,100.00	13,200.00	13,200.00			13,200.00	13,200.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-1400-341900-014 Municipal Election Services	8,490.00	12,163.00			100	5,000.00	5,000.00	
100-03-1400-341901-000 Elections - Board Of Education		11,050.00	28,595.00		-159	5,000.00	5,000.00	
100-03-1400-341910-000 Election Qualifying Fees	10,279.00					5,000.00	5,000.00	
100-03-1500-340000-000 Misc Revenue	26,692.00	10,000.00	5,466.00		45	10,000.00	10,000.00	
100-03-1500-341400-000 Printing & Copying Service	211.00	200.00	97.00		52	200.00	200.00	
100-03-1500-361000-000 Interest Revenue	52,085.00	120,000.00	135,175.00		-13	120,000.00	120,000.00	
100-03-1500-392100-000 Sale Of Assets	29,316.00	20,000.00	1,739.00		91	2,324,569.00	2,324,569.00	
100-03-1510-349300-000 Bad Check Fees	100.00	100.00			100	100.00	100.00	
100-03-1514-313100-000 Local Option Sales Tax	1,892,771.00	1,900,000.00	1,401,215.00		26	2,000,000.00	2,000,000.00	
100-03-1514-316200-082 Insurance Premium Tax	1,309,368.00	1,300,000.00	1,393,943.00		-7	1,450,000.00	1,450,000.00	
100-03-1516-342310-000 Fingerprinting - Alcohol License	346.00	500.00	346.00		31	500.00	500.00	
100-03-1545-311000-000 General Property Taxes	8,189,055.00	8,600,000.00	8,472,643.00		1	9,200,000.00	10,649,795.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-1545-311120-000 Timber Tax	3,216.00	5,000.00	11,688.00		-134	10,000.00	10,000.00	
100-03-1545-311200-000 Property Tax - Prior Year	133,072.00	100,000.00	317,771.00		-218	150,000.00	150,000.00	
100-03-1545-311310-000 Motor Vehicle Tax	153,014.00	130,000.00	94,500.00		27	130,000.00	130,000.00	
100-03-1545-311313-000 Motor Vehicle Admin Fees	21,329.00	18,000.00	15,029.00		17	18,000.00	18,000.00	
100-03-1545-311315-000 Motor Vehicle - Tavg	1,881,790.00	1,600,000.00	1,341,648.00		16	1,700,000.00	1,700,000.00	
100-03-1545-311320-000 Mobile Home	14,070.00	10,000.00	8,151.00		18	12,000.00	12,000.00	
100-03-1545-311340-000 Intangible Tax	117,660.00	160,000.00	128,261.00		20	150,000.00	150,000.00	
100-03-1545-311500-000 Property Not On Digest	7,531.00	10,000.00	219,942.00		-2,099	10,000.00	10,000.00	
100-03-1545-319000-000 Penalties & Interest - Taxes	36,284.00	13,000.00	57,526.00		-343	30,000.00	30,000.00	
100-03-1545-319900-000 Cost & Interest - Taxes	28,090.00	12,000.00	37,426.00		-212	25,000.00	25,000.00	
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	88,652.00	70,000.00	56,538.00		19	70,000.00	70,000.00	
100-03-1545-341940-000 Tax Collection - Commission	339,595.00	270,000.00	370,363.00		-37	340,000.00	340,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-1545-346900-000 Tag Mailout Fees	6,141.00	6,000.00	4,383.00		27	5,000.00	5,000.00	
100-03-1545-383000-000 Insurance Reimbursements	14,850.00	15,000.00	43,204.00		-188	10,000.00	10,000.00	
100-03-1550-311400-000 Heavy Equipment - Taxes	1,993.00	1,000.00	4,052.00		-305	3,000.00	3,000.00	
100-03-2150-311600-000 Real Estate Transfer	52,195.00	47,000.00	43,701.00		7	50,000.00	50,000.00	
100-03-2150-351110-000 Clerk Of Superior Court	154,978.00	140,000.00	112,035.00		20	140,000.00	140,000.00	
100-03-2200-351180-000 Pre-Trial Diversion - Da		100.00			100			
100-03-2400-351130-000 Magistrate Court	25,202.00	15,000.00	11,967.00		20	15,000.00	15,000.00	
100-03-2400-351130-091 Animal Ordinance Violations	5,755.00	5,000.00	3,232.00		35	5,000.00	5,000.00	
100-03-2400-351131-000 Sheriff Services - Magistrate	28,850.00	23,000.00	15,799.00		31	23,000.00	23,000.00	
100-03-2450-351150-000 Probate Court	168,789.00	135,000.00	143,195.00		-6	150,000.00	150,000.00	
100-03-2800-341190-000 Indigency Verification App Fee	100.00	500.00			100			
100-03-2800-346900-000 Indigent Defense Fund		100.00			100			

ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-3300-342000-000 Sheriff Services - Superior Court	44,833.00	28,000.00	27,331.00		2	30,000.00	30,000.00	
100-03-3300-342100-000 Sheriff Service -Board Of Educati...	198,455.00	236,411.00	78,313.00		67	250,000.00	250,000.00	
100-03-3326-342330-000 Inmate Housing Revenues	5,180.00	5,000.00	3,013.00		40	5,000.00	5,000.00	
100-03-3420-389001-000 Restitution - Other	300.00		950.00			500.00	500.00	
100-03-3500-371000-080 Fire Dept Donations	1,500.00		255.00			500.00		
100-03-3530-342000-000 Fire Dept Grant - Fireworks Grant	21,523.00							
100-03-3910-346110-000 Animal Control Shelter Fees	200.00	200.00			100			
100-03-3920-331151-000 Hazard Mitigation Grant		18,000.00			100	11,340.00	11,340.00	
100-03-3960-334151-000 Gswcc Watershed Dam Maintenance	1,500.00					1,500.00	1,500.00	
100-03-4000-343000-000 Culvert Permit Fees	36,901.00	10,000.00	20,228.00		-102	25,000.00	25,000.00	
100-03-4226-346901-000 Sale Of Scrap Metal	3,287.00	2,500.00	1,964.00		21	2,500.00	2,500.00	
100-03-4500-344100-045 Epd Hazardous Waste Reimbursement		32,000.00			100			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-4530-344150-045 Transfer Station Lease		10,000.00	10,000.00			10,000.00	10,000.00	
100-03-4900-341900-000 Public Works Services		40,000.00			100			
100-03-5431-334101-000 Accg Employee Safety Grant		2,500.00			100			
100-03-5431-334103-000 Gema/Hs - Empg Performance Grant	8,417.00	7,599.00			100	7,600.00	7,600.00	
100-03-5520-346000-000 Senior Citizen Center	237,868.00	95,211.00	40,032.00		58	90,000.00	90,000.00	
100-03-5520-371000-000 Senior Center Donations		500.00			100			
100-03-6500-347100-000 Library Copier Fees		2,500.00	1,597.00		36	2,500.00	2,500.00	
100-03-7220-322200-000 Building Permits	282,655.00	275,000.00	249,185.00		9	290,000.00	290,000.00	
100-03-7400-322210-000 Zoning & Land Use Fees	10,136.00	25,000.00	22,924.00		8	25,000.00	25,000.00	
100-03-7410-323900-000 Plat Reviews	2,850.00	10,000.00	850.00		92	3,000.00	3,000.00	
100-03-7410-323901-000 Code Enforement Services	650.00	1,500.00	250.00		83	1,000.00	1,000.00	
100-03-7510-346900-000 Admin Fee - Development Authority	71,770.00	97,733.00	80,327.00		18	116,968.00	116,968.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-8000-393500-000 Capital Lease Proceeds	10,000.00							
Total Revenue	\$15,969,176.00	\$17,424,252.00	\$15,206,299.00			\$19,241,477.00	\$20,690,772.00	
Total Expenditure								
Net	\$15,969,176.00	\$17,424,252.00	\$15,206,299.00			\$19,241,477.00	\$20,690,772.00	
Department: 10 Contingency								
Expenditure								
100-10-1310-579000-000 Contingencies		50,000.00			100		100,000.00	
Total Revenue								
Total Expenditure		\$50,000.00					\$100,000.00	
Net		-\$50,000.00					-\$100,000.00	
Department: 13 Commissioners								
Expenditure								
100-13-1000-512101-000 Hra Contribution	1,953.00	1,500.00	1,710.00		-14	5,500.00	5,500.00	
100-13-1000-523100-000 Accg-Ins - Property & Liability	238,637.00	263,000.00	261,489.00		1	290,000.00	290,000.00	
100-13-1000-523200-000 Communications - Phone	18,782.00	2,200.00	8,356.00		-280	10,000.00	10,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-13-1000-523900-000 Employee Screening	830.00	700.00	670.00		4	850.00	850.00	
100-13-1000-523901-000 Community Events	355.00							
100-13-1000-524100-000 Accg Defined Benefit	594,842.00							
100-13-1300-512200-000 Fica	88.00		86.00					
100-13-1300-512600-000 Unemployment Payments		5,000.00			100	5,000.00	5,000.00	
100-13-1300-512900-000 Uniforms		100.00	77.00		23	250.00	250.00	
100-13-1300-523201-000 Cell Phone Communication	1,927.00	540.00	490.00		9	600.00	600.00	
100-13-1300-523232-000 Equipment Rental	2,448.00	2,000.00	1,469.00		27	2,000.00	2,000.00	
100-13-1300-523300-000 Legal Publication	1,203.00	2,000.00	6,062.00		-203	7,500.00	7,500.00	
100-13-1300-523500-000 Travel	15,301.00	20,940.00	6,095.00		71	20,940.00	20,940.00	
100-13-1300-523600-000 Dues & Fees	1,483.00	1,500.00	7,005.00		-367	8,000.00	8,000.00	
100-13-1300-523700-000 Training	11,373.00	13,050.00	9,084.00		30	13,050.00	13,050.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-13-1300-523850-000 Contract Services	50,996.00	50,206.00	99,575.00		-98	65,000.00	65,000.00	
100-13-1300-523900-000 Postage	1,911.00	2,400.00	1,662.00		31	2,400.00	2,400.00	
100-13-1300-531000-000 Supplies	6,524.00	7,500.00	5,173.00		31	7,500.00	7,500.00	
100-13-1300-531270-000 Gas\Diesel		200.00			100	200.00	200.00	
100-13-1300-531400-000 Legal Resources	2,052.00	2,500.00			100	2,500.00	2,500.00	
100-13-1310-511100-000 Regular (Comm) Employees	160,769.00	130,024.00	111,275.00		14	162,481.00	162,481.00	
100-13-1310-512100-000 Group (Comm) Insurance	65,837.00	66,900.00	56,350.00		16	74,465.00	74,465.00	
100-13-1310-512200-000 Fica & Medicare	5,384.00	9,947.00	7,504.00		25	12,430.00	12,430.00	
100-13-1310-512700-000 Workers Compensation - Comm	68,699.00	110,000.00	97,767.00		11	121,000.00	121,000.00	
100-13-1320-511100-000 Regular (Co Mgr) Employees	90,636.00	92,902.00	12,863.00		86	65,000.00	65,000.00	
100-13-1320-512100-000 Group (Co Mgr) Insurance	990.00	983.00	77.00		92	10,065.00	10,065.00	
100-13-1320-512200-000 Fica & Medicare	6,666.00	7,107.00	966.00		86	5,000.00	5,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-13-1320-512400-000 Retirement Contributions	902.00	4,724.00	10,426.00		-121	10,612.00	10,612.00	
100-13-1330-511100-000 Regular (Administration) Employee...	205,316.00	248,952.00	186,785.00		25	262,239.00	262,239.00	
100-13-1330-512100-000 Group (Adm) Insurance	39,801.00	40,163.00	19,507.00		51	51,432.00	51,432.00	
100-13-1330-512200-000 Fica & Medicare	14,146.00	19,045.00	13,915.00		27	20,062.00	20,062.00	
100-13-1330-512400-000 Retirement Contributions	944.00	18,898.00	17,556.00		7	27,282.00	27,282.00	
100-13-1330-523300-000 Advertising & Marketing	1,300.00	3,600.00	35.00		99	3,600.00	3,600.00	
100-13-1500-523901-000 Bank Service Charges	725.00	500.00	425.00		15	500.00	500.00	
100-13-1510-542201-000 Capital Outlay - Property	2,193,000.00							
100-13-1512-582301-000 Penalties & Late Charges			8,114.00					
100-13-1530-521200-000 Professional Svc - Law	91,499.00	96,000.00	84,791.00		12	96,000.00	96,000.00	
100-13-1530-521201-000 Prof Svc - Attorney - Suits	18,625.00	10,000.00	2,320.00		77	10,000.00	10,000.00	
100-13-1540-573000-000 Employee Recognition	3,346.00	8,500.00	4,153.00		51	8,500.00	8,500.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-13-1560-521200-000 Prof Svc - Audit	38,880.00	33,000.00	33,900.00		-3	35,000.00	35,000.00	
100-13-3000-523101-000 Accg-Ins - Ptsd First Responder			4,070.00			12,000.00	12,000.00	
100-13-4400-531210-000 Water/Sewage	1,063.00	960.00	911.00		5	1,200.00	1,200.00	
100-13-4600-531530-000 Electricity	6,689.00	6,600.00	5,312.00		20	7,000.00	7,000.00	
100-13-8000-581016-000 Unitedbank Loan #3807 - Principal						2,192,000.00	2,192,000.00	
100-13-8000-582016-000 United Bank Loan 3807 - Interest			64,308.00			127,569.00	127,569.00	
Total Revenue								
Total Expenditure	\$3,965,922.00	\$1,284,141.00	\$1,152,333.00			\$3,756,727.00	\$3,756,727.00	
Net	-\$3,965,922.00	-\$1,284,141.00	-\$1,152,333.00			-\$3,756,727.00	-\$3,756,727.00	
Department: 14 Board Of Elections & Reg.								
Expenditure								
100-14-1400-511100-000 Regular Employees	143,028.00	164,164.00	123,076.00		25	196,560.00	191,113.00	
100-14-1400-511200-000 Board Compensation	2,926.00	3,500.00	2,440.00		30	7,500.00	7,500.00	
100-14-1400-512100-000 Group Insurance	10,494.00	34,148.00	20,098.00		41	46,407.00	46,407.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-14-1400-512101-000 Hra Contribution		3,250.00	561.00		83	1,750.00	1,750.00	
100-14-1400-512200-000 Fica & Medicare	10,610.00	12,827.00	9,083.00		29	15,037.00	14,888.00	
100-14-1400-512400-000 Retirement Contributions		18,898.00	8,838.00		53	18,898.00	9,059.00	
100-14-1400-522200-000 Repairs & Maintenance	67.00	1,000.00	37.00		96	1,000.00	500.00	
100-14-1400-523200-000 Communications - Phone	1,058.00	1,275.00	1,214.00		5	1,275.00	1,525.00	
100-14-1400-523300-000 Advertising	1,312.00	1,000.00	906.00		9	800.00	800.00	
100-14-1400-523500-000 Travel	2,141.00	2,500.00	1,914.00		23	9,400.00	6,000.00	
100-14-1400-523600-000 Dues & Fees	225.00	280.00			100	700.00	700.00	
100-14-1400-523700-000 Training	322.00	2,500.00	800.00		68	3,000.00	2,300.00	
100-14-1400-523850-000 Poll Workers - Contract Svc.	46,731.00	103,425.00	36,627.00		65	104,128.00	104,128.00	
100-14-1400-523900-000 Postage	2,533.00	3,000.00	2,511.00		16	4,000.00	3,500.00	
100-14-1400-531000-000 Supplies	17,383.00	13,000.00	9,582.00		26	8,000.00	12,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-14-1400-542500-000 Other Equipment	65,253.00	3,000.00	4,933.00		-64	1,000.00	1,000.00	
100-14-1500-523850-000 Contract Services	26,892.00	32,379.00	18,991.00		41	29,200.00	27,500.00	
100-14-4400-531210-000 Water /Sewage	320.00	300.00	275.00		8	300.00	350.00	
100-14-4600-531530-000 Electricity Exp	2,411.00	2,000.00	2,087.00		-4	2,000.00	2,500.00	
100-14-4700-531520-000 Natural Gas Expense	218.00	250.00	236.00		6	250.00	250.00	
Total Revenue								
Total Expenditure	\$333,924.00	\$402,696.00	\$244,209.00			\$451,205.00	\$433,770.00	
Net	-\$333,924.00	-\$402,696.00	-\$244,209.00			-\$451,205.00	-\$433,770.00	
Department: 15 Board Of Equalization								
Expenditure								
100-15-1000-523300-000 Legal Publication	50.00	200.00	64.00		68	200.00	200.00	
100-15-1000-523500-000 Bd Of Eq Travel	185.00	400.00	519.00		-30	400.00	400.00	
100-15-1000-523700-000 Bd Of Eq Training	345.00	1,250.00	205.00		84	1,000.00	1,000.00	
100-15-1000-531000-000 Bd Of Eq - Supplies		50.00			100	50.00	50.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-15-1330-512200-000 Fica & Medicare	18.00		36.00					
100-15-1330-521100-000 Bd Of Eq Per Diem	800.00	1,400.00	1,543.00		-10	1,400.00	1,400.00	
100-15-1330-521200-000 Comp Pay	250.00	500.00	500.00			1,000.00	1,000.00	
100-15-1550-523900-000 Postage		150.00			100	150.00	150.00	
Total Revenue								
Total Expenditure	\$1,648.00	\$3,950.00	\$2,867.00			\$4,200.00	\$4,200.00	
Net	-\$1,648.00	-\$3,950.00	-\$2,867.00			-\$4,200.00	-\$4,200.00	
Department: 16 Tax Commissioner								
Expenditure								
100-16-1545-511100-000 Regular Employees	204,497.00	231,507.00	182,767.00		21	242,870.00	245,349.00	
100-16-1545-512100-000 Group Insurance	33,490.00	30,471.00	32,814.00		-8	31,000.00	43,076.00	
100-16-1545-512101-000 Hra Contribution		750.00	1,500.00		-100	750.00	1,500.00	
100-16-1545-512200-000 Fica & Medicare	14,913.00	17,711.00	13,186.00		26	18,580.00	18,770.00	
100-16-1545-512400-000 Retirement Contributions		14,173.00	13,522.00		5	14,143.00	13,860.00	

ANNUAL BUDGET ESTIMATE - ALL

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PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-16-1545-521200-000 Professional Svc	13,500.00	8,000.00	9,250.00		-16	9,300.00	9,300.00	
100-16-1545-523200-000 Communications - Phone	1,766.00	1,600.00	1,733.00		-8	2,140.00	2,200.00	
100-16-1545-523300-000 Advertising/Legal Publications		50.00			100	50.00	50.00	
100-16-1545-523400-000 Printing & Binding	809.00	850.00			100	850.00	850.00	
100-16-1545-523500-000 Travel	505.00	800.00	516.00		36	800.00	800.00	
100-16-1545-523600-000 Dues & Fees	250.00	400.00	400.00			500.00	500.00	
100-16-1545-523700-000 Training	460.00	865.00	464.00		46	865.00	865.00	
100-16-1545-523850-000 Contract Svc	46,090.00	46,085.00	42,376.00		8	39,500.00	39,500.00	
100-16-1545-523900-000 Postage	3,864.00	4,400.00	2,792.00		37	4,400.00	4,400.00	
100-16-1545-531000-000 Supplies	4,149.00	4,700.00	4,650.00		1	4,700.00	4,700.00	
100-16-4400-531210-000 Water / Sewage	334.00	250.00	288.00		-15	350.00	360.00	
100-16-4600-531530-000 Electricity Exp -Tax Comm	2,113.00	2,000.00	1,824.00		9	2,000.00	2,250.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-16-4700-531220-000 Natural Gas Expens	214.00	250.00	227.00		9	250.00	250.00	
Total Revenue								
Total Expenditure	\$326,954.00	\$364,862.00	\$308,309.00			\$373,048.00	\$388,580.00	
Net	-\$326,954.00	-\$364,862.00	-\$308,309.00			-\$373,048.00	-\$388,580.00	
Department: 17 Tax Assessor								
Expenditure								
100-17-1300-523201-000 Cell Phone Communications	941.00	2,400.00	784.00		67	5,646.00	1,500.00	
100-17-1550-511100-000 Regular Employees	220,069.00	234,265.00	188,502.00		20	340,000.00	279,015.00	
100-17-1550-511200-000 Board Compensation	5,450.00	7,000.00	5,750.00		18	7,500.00	7,000.00	
100-17-1550-512100-000 Group Insurance	48,451.00	67,374.00	58,978.00		12	67,374.00	90,831.00	
100-17-1550-512101-000 Hra Contribution		6,250.00	1,797.00		71	6,250.00	4,500.00	
100-17-1550-512200-000 Fica & Medicare	15,757.00	17,922.00	13,366.00		25	26,010.00	21,345.00	
100-17-1550-512400-000 Retirement Contributions	588.00	28,347.00	21,582.00		24	28,347.00	21,588.00	
100-17-1550-523200-000 Communications - Phone	1,763.00	1,912.00	1,733.00		9	1,912.00	2,250.00	

ANNUAL BUDGET ESTIMATE - ALL

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PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-17-1550-523300-000 Advertising	400.00	500.00			100	500.00	500.00	
100-17-1550-523400-000 Printing & Binding	6,482.00	8,500.00	481.00		94	8,500.00	8,500.00	
100-17-1550-523500-000 Travel	3,440.00	7,500.00	7,091.00		5	8,000.00	8,000.00	
100-17-1550-523600-000 Dues & Fees	9,020.00	3,500.00	3,500.00			3,500.00	500.00	
100-17-1550-523700-000 Training	2,600.00	2,500.00	1,740.00		30	2,500.00	2,500.00	
100-17-1550-523850-000 Contract Svc	36,054.00	38,531.00	108,543.00		-182	38,531.00	162,031.00	
100-17-1550-523900-000 Postage	1,197.00	1,500.00	338.00		77	1,500.00	1,500.00	
100-17-1550-531000-000 Supplies	1,860.00	2,000.00	1,456.00		27	2,000.00	2,000.00	
100-17-1550-531270-000 Gas/Diesel	3,046.00	4,000.00	2,858.00		29	8,000.00	6,000.00	
100-17-1550-542200-000 Vehicles M&R	1,819.00	1,500.00	635.00		58	1,500.00	1,500.00	
100-17-4400-531210-000 Water/Sewage	407.00	325.00	350.00		-8	325.00	500.00	
100-17-4600-531530-000 Electricity	2,657.00	2,000.00	2,292.00		-15	2,000.00	2,850.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-17-4700-531220-000 Natural Gas	201.00	400.00	194.00		52	400.00	250.00	
Total Revenue								
Total Expenditure	\$362,202.00	\$438,226.00	\$421,970.00			\$560,295.00	\$624,660.00	
Net	-\$362,202.00	-\$438,226.00	-\$421,970.00			-\$560,295.00	-\$624,660.00	
Department: 18 Buildings & Grounds								
Expenditure								
100-18-1300-523201-000 Cell Phone Communications	661.00	600.00	439.00		27	600.00	600.00	
100-18-1565-511100-000 Regular Employees	140,424.00	143,985.00	90,254.00		37	152,305.00	147,591.00	
100-18-1565-511300-000 Overtime	477.00	1,000.00	293.00		71	1,000.00	1,000.00	
100-18-1565-512100-000 Group Insurance	36,696.00	45,547.00	14,322.00		69	45,547.00	28,646.00	
100-18-1565-512101-000 Hra Contribution		2,250.00	1,792.00		20	2,250.00	1,750.00	
100-18-1565-512200-000 Fica & Medicare	10,049.00	11,015.00	6,586.00		40	11,652.00	11,368.00	
100-18-1565-512400-000 Retirement Contributions		14,174.00	16,074.00		-13	14,174.00	16,476.00	
100-18-1565-512900-000 Uniforms	449.00	750.00	397.00		47	750.00	750.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-18-1565-522100-000 Cleaning Supplies	7,050.00	7,000.00	3,332.00		52	7,000.00	7,000.00	
100-18-1565-522200-000 Maintenance Rprs/Exp - All Facili...	64,980.00	85,000.00	85,609.00		-1	117,500.00	117,500.00	
100-18-1565-522201-000 Contract Services - Bldg & Ground...	67,637.00	83,585.00	70,789.00		15	80,410.00	80,410.00	
100-18-1565-531210-000 Water / Sewage	1,844.00	3,600.00	244.00		93	3,600.00	500.00	
100-18-1565-531520-000 Propane Gas	1,083.00	1,800.00	572.00		68	1,800.00	1,500.00	
100-18-1565-531700-000 Supplies - Small Equipment	555.00	1,000.00	930.00		7	1,000.00	1,000.00	
100-18-1565-542200-000 Vehicles M& R	2,216.00	2,500.00	1,446.00		42	2,500.00	2,500.00	
100-18-4600-531530-000 Electricity Expense	2,573.00	2,400.00	2,006.00		16	2,400.00	2,600.00	
100-18-4700-531270-000 Gas/Diesel	7,529.00	7,500.00	3,840.00		49	8,500.00	7,500.00	
Total Revenue								
Total Expenditure	\$344,223.00	\$413,706.00	\$298,925.00			\$452,988.00	\$428,691.00	
Net	-\$344,223.00	-\$413,706.00	-\$298,925.00			-\$452,988.00	-\$428,691.00	
Department: 20 Court Services								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-20-2000-521200-000 Professional Services							10,000.00	
100-20-2000-531300-000 Food						400.00	400.00	
100-20-2000-531600-000 Small Equipment						860.00	1,000.00	
100-20-2100-531100-000 Supplies / Materials	484.00	500.00	220.00		56	500.00	1,500.00	
100-20-2150-521100-000 Circuit Court	120,254.00	118,960.00	117,868.00		1	118,960.00	118,960.00	
100-20-2300-521100-000 Court Interpreter / Translator			210.00					
100-20-2500-521100-000 Court Reporter	7,628.00	19,000.00	12,818.00		33	19,000.00	19,000.00	
100-20-2700-523850-000 Juror Per Diem	11,490.00	10,000.00	5,400.00		46	10,000.00	10,000.00	
100-20-2750-523200-000 Communications - Phone	1,515.00	1,278.00	1,733.00		-36	1,278.00	2,200.00	
100-20-2750-523851-000 Contract Services	450.00	1,800.00	2,950.00		-64	1,800.00	4,000.00	
100-20-2800-521000-000 Guardian Ad Litem	26,000.00	26,000.00	23,833.00		8	26,000.00	26,000.00	
100-20-4400-531210-000 Water / Sewage	1,114.00	1,110.00	903.00		19	1,110.00	1,130.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-20-4600-531530-000 Electricity Expense	29,010.00	22,400.00	24,131.00		-8	22,400.00	30,000.00	
Total Revenue								
Total Expenditure	\$197,945.00	\$201,048.00	\$190,066.00			\$202,308.00	\$224,190.00	
Net	-\$197,945.00	-\$201,048.00	-\$190,066.00			-\$202,308.00	-\$224,190.00	
Department: 21 Clerk Of Superior Court								
Expenditure								
100-21-2180-511100-000 Regular Employees	217,347.00	217,137.00	178,512.00		18	228,938.39	229,787.00	
100-21-2180-512100-000 Group Insurance	55,527.00	61,150.00	44,073.00		28	61,150.00	58,425.00	
100-21-2180-512101-000 Hra Contribution		4,250.00	2,685.00		37	4,250.00	3,500.00	
100-21-2180-512200-000 Fica & Medicare	15,348.00	16,611.00	12,758.00		23	17,514.00	17,579.00	
100-21-2180-512400-000 Retirement Contributions	718.00	18,898.00	22,388.00		-18	18,898.00	22,574.00	
100-21-2180-522200-000 Repairs & Maintenance			135.00					
100-21-2180-523200-000 Communications - Phone	1,868.00	1,912.00	1,559.00		18	1,912.00	1,912.00	
100-21-2180-523300-000 Advertising/ Legal Publication		500.00	75.00		85	500.00	500.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-21-2180-523400-000 Printing & Binding	1,004.00	1,000.00	1,105.00		-10	1,000.00	1,000.00	
100-21-2180-523500-000 Travel		2,500.00	2,322.00		7	2,500.00	2,500.00	
100-21-2180-523600-000 Dues & Fees	500.00	450.00	600.00		-33	450.00	600.00	
100-21-2180-523700-000 Training	10.00	2,500.00	1,300.00		48	2,500.00	2,500.00	
100-21-2180-523850-000 Contract Services	29,270.00	32,000.00	25,245.00		21	32,000.00	32,000.00	
100-21-2180-523900-000 Postage	1,710.00	3,000.00	1,659.00		45	3,000.00	3,000.00	
100-21-2180-531000-000 Supplies	3,822.00	4,000.00	3,710.00		7	4,000.00	4,000.00	
100-21-2180-531400-000 Legal Publications	76.00	500.00	110.00		78	500.00	500.00	
100-21-2180-542401-000 Historical Deed Indexing Project	6,845.00	2,456.00	1,855.00		24	2,456.00	2,456.00	
Total Revenue								
Total Expenditure	\$334,045.00	\$368,864.00	\$300,091.00			\$381,568.39	\$382,833.00	
Net	-\$334,045.00	-\$368,864.00	-\$300,091.00			-\$381,568.39	-\$382,833.00	
Department: 22 District Attorney								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-22-2200-521100-000 District Attorney	191,232.00	215,733.00	215,733.00			215,733.00	215,733.00	
100-22-2200-523200-000 Communications- Phone	1,659.00	1,600.00	1,473.00		8	1,600.00	1,900.00	
100-22-4700-522200-000 Contract Services	3,600.00	3,670.00	3,300.00		10	3,670.00	3,670.00	
Total Revenue								
Total Expenditure	\$196,491.00	\$221,003.00	\$220,506.00			\$221,003.00	\$221,303.00	
Net	-\$196,491.00	-\$221,003.00	-\$220,506.00			-\$221,003.00	-\$221,303.00	
Department: 23 Magistrate Court								
Expenditure								
100-23-1300-523201-000 Cell Phone - Communications	609.00	615.00	404.00		34	485.08	500.00	
100-23-2400-511100-000 Regular Employees	234,822.00	247,852.00	144,092.00		42	263,084.77	274,492.00	
100-23-2400-512100-000 Group Insurance	29,232.00	26,241.00	22,006.00		16	26,556.64	28,860.00	
100-23-2400-512101-000 Hra Contribution		1,750.00	1,716.00		2	1,750.00	1,750.00	
100-23-2400-512200-000 Fica & Medicare	17,301.00	18,961.00	10,544.00		44	12,821.28	20,999.00	
100-23-2400-512400-000 Retirement Contributions	1,146.00	18,898.00	17,614.00		7	1,564.00	17,225.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-23-2400-522200-000 Contract Services	15,568.00	15,232.00	17,263.00		-13	15,986.62	15,987.00	
100-23-2400-523200-000 Communications - Phone	1,411.00	1,300.00	1,473.00		-13	1,728.68	1,729.00	
100-23-2400-523300-000 Advertising		40.00			100	40.00	40.00	
100-23-2400-523400-000 Printing & Binding	178.00	500.00	158.00		68	500.00	500.00	
100-23-2400-523500-000 Travel	2,315.00	1,750.00	272.00		84	1,750.00	1,750.00	
100-23-2400-523600-000 Dues & Fees	1,355.00	1,560.00	1,666.00		-7	1,816.00	1,816.00	
100-23-2400-523700-000 Training		1,000.00			100	1,000.00	1,000.00	
100-23-2400-523850-000 Professional Services	100.00	1,000.00	44,065.00		-4,307	1,000.00	1,000.00	
100-23-2400-523900-000 Postage	1,704.00	1,668.00	1,271.00		24	1,668.00	1,668.00	
100-23-2400-531000-000 Supplies	2,805.00	3,300.00	1,839.00		44	3,300.00	3,300.00	
100-23-2400-531400-000 Legal Publications	731.00	850.00	535.00		37	850.00	850.00	

Total Revenue

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$309,277.00	\$342,517.00	\$264,918.00			\$335,901.07	\$373,466.00	
Net	-\$309,277.00	-\$342,517.00	-\$264,918.00			-\$335,901.07	-\$373,466.00	
Department: 24 Probate Court								
Expenditure								
100-24-2450-511100-000 Regular Employees	160,800.00	178,080.00	146,398.00		18	174,735.86	193,646.00	
100-24-2450-512100-000 Group Insurance	35,766.00	23,384.00	35,153.00		-50	23,384.00	47,037.00	
100-24-2450-512101-000 Hra Contribution		3,750.00	731.00		81	3,750.00	3,000.00	
100-24-2450-512200-000 Fica & Medicare	11,707.00	13,624.00	10,594.00		22	13,624.00	14,814.00	
100-24-2450-512400-000 Retirement Contributions		14,174.00	6,020.00		58	14,174.00	5,094.00	
100-24-2450-522200-000 Contract Services	9,951.00	13,585.00	10,818.00		20	11,256.00	11,500.00	
100-24-2450-523200-000 Communications - Phone	1,763.00	1,912.00	1,733.00		9	2,139.00	2,139.00	
100-24-2450-523500-000 Travel	4,163.00	4,323.00	672.00		84	6,003.00	6,003.00	
100-24-2450-523600-000 Dues & Fees	1,605.00	450.00	710.00		-58	500.00	500.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-24-2450-523700-000 Training	2,280.00	1,830.00	1,898.00		-4	3,320.00	3,320.00	
100-24-2450-523900-000 Postage	2,089.00	2,050.00	1,690.00		18	2,050.00	2,050.00	
100-24-2450-531000-000 Supplies	5,734.00	6,000.00	4,278.00		29	6,000.00	6,000.00	
Total Revenue								
Total Expenditure	\$235,858.00	\$263,162.00	\$220,695.00			\$260,935.86	\$295,103.00	
Net	-\$235,858.00	-\$263,162.00	-\$220,695.00			-\$260,935.86	-\$295,103.00	
Department: 25 Court - Trial / Appeals								
Expenditure								
100-25-2000-521200-000 Professional Services		10,000.00			100	10,000.00		
100-25-2000-531300-000 Food						400.00		
Total Revenue								
Total Expenditure		\$10,000.00				\$10,400.00		
Net		-\$10,000.00				-\$10,400.00		
Department: 28 Public Defender								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-28-2800-521000-000 Public Defender	186,448.00	186,448.00	186,448.00			186,448.00	186,448.00	
Total Revenue								
Total Expenditure	\$186,448.00	\$186,448.00	\$186,448.00			\$186,448.00	\$186,448.00	
Net	-\$186,448.00	-\$186,448.00	-\$186,448.00			-\$186,448.00	-\$186,448.00	
Department: 32 Inmate Care								
Expenditure								
100-32-3326-523500-000 Travel	74.00	200.00	950.00		-375	200.00	200.00	
100-32-3326-531000-000 Inmate Supplies	20,379.00	22,000.00	24,359.00		-11	28,300.00	24,000.00	
100-32-3350-523850-000 Support Of Inmates	38,500.00	45,840.00	36,800.00		20	45,840.00	40,000.00	
100-32-3350-531300-000 Food For Inmates	71,857.00	68,400.00	58,211.00		15	73,832.00	73,832.00	
100-32-3370-523100-000 Inmate Medical	137,644.00	125,486.00	128,957.00		-3	125,486.00	125,486.00	
Total Revenue								
Total Expenditure	\$268,454.00	\$261,926.00	\$249,277.00			\$273,658.00	\$263,518.00	
Net	-\$268,454.00	-\$261,926.00	-\$249,277.00			-\$273,658.00	-\$263,518.00	
Department: 33 Sheriff								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
100-33-1300-523201-000 Cell Phone Communications	14,297.00	15,100.00	12,461.00		17	16,555.00	16,555.00	
100-33-3300-511100-000 Regular Employees	1,424,864.00	1,538,743.00	1,165,914.00		24	1,710,767.00	1,755,249.00	
100-33-3300-511300-000 Overtime	98,784.00	87,735.00	89,769.00		-2	91,135.00	91,135.00	
100-33-3300-512100-000 Group Insurance	300,026.00	367,964.00	238,616.00		35	367,964.00	459,245.00	
100-33-3300-512101-000 Hra Contribution		21,500.00	5,267.00		76	21,500.00	18,750.00	
100-33-3300-512200-000 Fica & Medicare	108,750.00	124,920.00	90,025.00		28	137,845.00	141,249.00	
100-33-3300-512400-000 Retirement Contributions	5,663.00	134,759.00	161,747.00		-20	134,759.00	173,173.00	
100-33-3300-512900-000 Uniforms	47,737.00	52,500.00	42,769.00		19	74,155.00	67,000.00	
100-33-3300-521200-000 Contract Services	136,750.00	124,338.00	150,744.00		-21	147,656.00	147,656.00	
100-33-3300-523200-000 Communications - Phone	8,711.00	5,500.00	6,845.00		-24	7,286.00	8,600.00	
100-33-3300-523300-000 Advertising		500.00			100			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-33-3300-523400-000 Printing & Binding	630.00	1,362.00	667.00		51	1,362.00	1,362.00	
100-33-3300-523500-000 Travel	1,625.00	4,000.00	1,644.00		59	4,000.00	4,000.00	
100-33-3300-523600-000 Dues & Fees	10,310.00	1,840.00	11,812.00		-542	12,410.00	2,000.00	
100-33-3300-523700-000 Training	4,541.00	2,500.00	3,392.00		-36	2,500.00	2,500.00	
100-33-3300-523900-000 Postage	949.00	700.00	549.00		22	700.00	700.00	
100-33-3300-531000-000 Supplies	26,935.00	33,000.00	25,415.00		23	33,000.00	33,000.00	
100-33-3300-531270-000 Gas/Diesel	91,020.00	84,000.00	70,041.00		17	93,712.00	93,500.00	
100-33-3300-542200-000 Capital Outlay - Vehicles			-402.00					
100-33-3321-531100-000 Investigation Supplies	1,711.00	2,000.00	150.00		93	2,000.00	2,000.00	
100-33-3323-522200-000 Vehicles- M&R	96,702.00	80,000.00	42,872.00		46	80,000.00	70,000.00	
100-33-3330-523100-000 Accg-Ins - Property & Liability			7,249.00					
100-33-3355-522200-000 Repairs & Maintenance	3,981.00	500.00	1,301.00		-160	1,500.00	1,500.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-33-4400-531210-000 Water / Sewage	1,736.00	2,000.00	1,873.00		6	2,986.00	2,500.00	
100-33-4600-531530-000 Electricity Expense	15,230.00	14,552.00	13,196.00		9	15,625.00	16,000.00	
100-33-4700-531220-000 Natural Gas Exp	1,548.00	2,000.00	1,214.00		39	1,327.00	1,600.00	
Total Revenue								
Total Expenditure	\$2,402,500.00	\$2,702,013.00	\$2,145,130.00			\$2,960,744.00	\$3,109,274.00	
Net	-\$2,402,500.00	-\$2,702,013.00	-\$2,145,130.00			-\$2,960,744.00	-\$3,109,274.00	
Department: 34 Jail								
Expenditure								
100-34-3326-511100-000 Regular Employees	641,926.00	810,515.00	635,112.00		22	836,024.00	870,989.00	
100-34-3326-511300-000 Overtime	39,105.00	64,094.00	35,011.00		45	64,094.00	45,000.00	
100-34-3326-512100-000 Group Insurance	71,713.00	157,648.00	90,709.00		42	157,648.00	154,205.00	
100-34-3326-512101-000 Hra Contribution		19,000.00	514.00		97	19,000.00	9,000.00	
100-34-3326-512200-000 Fica & Medicare	49,434.00	66,788.00	48,475.00		27	70,367.00	71,534.00	
100-34-3326-512400-000 Retirement Contributions	1,674.00	80,315.00	74,195.00		8	80,315.00	74,620.00	

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PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-34-3326-512900-000 Uniforms	3,249.00	3,000.00	11,977.00		-299	6,000.00	3,500.00	
100-34-3326-521200-000 Professional Svc	3,798.00	3,620.00	17,325.00		-379	3,620.00	2,250.00	
100-34-3326-522200-000 Repairs & Maintenance	1,250.00	2,000.00	22,813.00		-1,041	3,000.00	1,500.00	
100-34-3326-523200-000 Communications - Phone	2,078.00	1,656.00	2,513.00		-52	2,698.00	3,000.00	
100-34-3326-523700-000 Training	2,260.00	3,000.00	1,726.00		42	3,000.00	3,000.00	
100-34-3326-523850-000 Contract Services		3,317.00	16,002.00		-382	25,863.00	28,848.00	
100-34-3326-523900-000 Postage	23.00	150.00	8.00		95	150.00	150.00	
100-34-3326-531000-000 Supplies - Jail	1,120.00	3,000.00	2,901.00		3	3,000.00	3,000.00	
100-34-3326-531270-000 Gas/Diesel	18,465.00	24,000.00	8,889.00		63	15,000.00	12,000.00	
100-34-3326-542200-000 Vehicles - M & R	15,898.00	20,000.00	428.00		98	20,000.00	6,000.00	
100-34-3360-531700-000 Record Books		700.00	1,170.00		-67	1,200.00	1,200.00	
100-34-4400-531210-000 Water / Sewage - Jail	12,727.00	11,500.00	8,742.00		24	12,055.00	12,055.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-34-4600-531530-000 Electricity - Jail	11,785.00	10,740.00	9,729.00		9	12,086.00	12,086.00	
100-34-4700-531220-000 Natural Gas - Jail	1,429.00	1,500.00	1,121.00		25	1,500.00	1,500.00	
Total Revenue								
Total Expenditure	\$877,934.00	\$1,286,543.00	\$989,360.00			\$1,336,620.00	\$1,315,437.00	
Net	-\$877,934.00	-\$1,286,543.00	-\$989,360.00			-\$1,336,620.00	-\$1,315,437.00	
Department: 37 Coroner								
Expenditure								
100-37-3700-511100-000 Regular Employees	25,587.00	24,002.00	20,482.00		15	24,002.00	25,000.00	
100-37-3700-512100-000 Group Insurance	22,696.00	21,229.00	17,897.00		16	21,229.00	23,624.00	
100-37-3700-512200-000 Fica & Medicare	1,372.00	1,866.00	1,219.00		35	1,866.00	2,563.00	
100-37-3700-522200-000 Vehicles M&R		100.00			100	100.00	500.00	
100-37-3700-522250-000 Transport	1,300.00	5,250.00	2,600.00		50	5,250.00	3,500.00	
100-37-3700-523000-000 Other Purchased / Indigent Servic...		1,000.00			100	1,000.00	1,000.00	
100-37-3700-523200-000 Communications - Phone	456.00	492.00	380.00		23		480.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-37-3700-523500-000 Travel	1,980.00	2,400.00	950.00		60	2,400.00	2,400.00	
100-37-3700-523600-000 Dues & Fees	900.00	450.00	450.00			450.00	450.00	
100-37-3700-523700-000 Training	1,080.00	1,080.00	1,605.00		-49	1,080.00	1,080.00	
100-37-3700-523850-000 Contract Services	162.00	162.00	162.00			162.00	162.00	
100-37-3700-531000-000 Supplies	609.00	6,500.00	5,210.00		20	6,500.00	7,500.00	
100-37-3700-531100-000 Investigation Expenses		200.00			100	200.00	200.00	
100-37-3700-531270-000 Gas/Diesel	91.00	250.00	224.00		10	250.00	250.00	
100-37-4600-531530-000 Electricity Expense	117.00	150.00	107.00		29	150.00	150.00	
Total Revenue								
Total Expenditure	\$56,350.00	\$65,131.00	\$51,286.00			\$64,639.00	\$68,859.00	
Net	-\$56,350.00	-\$65,131.00	-\$51,286.00			-\$64,639.00	-\$68,859.00	
Department: 38 County E-911								
Expenditure								
100-38-3800-511100-000 Regular Employees			18,477.00					

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-38-3800-511300-000 Overtime			980.00					
100-38-3800-512100-000 Group Insurance			7,578.00					
100-38-3800-512200-000 Fica & Medicare			1,392.00					
Total Revenue								
Total Expenditure			\$28,427.00					
Net			-\$28,427.00					
Department: 39 Ambulance Contract								
Expenditure								
100-39-3940-572000-000 Ambulance Contract	846,660.00	872,060.00	799,388.00		8	898,222.00	898,222.00	
Total Revenue								
Total Expenditure			\$846,660.00	\$872,060.00	\$799,388.00		\$898,222.00	\$898,222.00
Net			-\$846,660.00	-\$872,060.00	-\$799,388.00		-\$898,222.00	-\$898,222.00
Department: 42 Public Works Of Roads								
Expenditure								
100-42-1300-523201-000 Cell Phone Communications	5,520.00	4,320.00	2,770.00		36	1,650.00	1,500.00	

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PIKE COUNTY BOARD OF COMMISSIONERS

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Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-42-1500-531300-000 Food & Vending Services	366.00	300.00	124.00		59	300.00	300.00	
100-42-4100-523200-000 Communication- Phone	4,074.00	2,800.00	2,242.00		20	2,800.00	2,800.00	
100-42-4100-523300-000 Advertising	70.00	100.00	637.00		-537	250.00	150.00	
100-42-4100-542200-000 Vehicles	21.00							
100-42-4210-511100-000 Regular Employees	906,614.00	1,057,306.00	678,697.00		36	1,017,649.06	970,182.00	
100-42-4210-511300-000 Overtime	23,384.00	17,500.00	17,637.00		-1	20,000.00	20,000.00	
100-42-4210-512100-000 Group Insurance	246,057.00	288,636.00	178,074.00		38	288,636.00	282,480.00	
100-42-4210-512101-000 Hra Contribution		23,750.00	2,480.00		90	23,750.00	12,250.00	
100-42-4210-512200-000 Fica & Medicare	65,871.00	78,912.00	49,221.00		38	78,912.00	75,586.00	
100-42-4210-512400-000 Retirement Contributions	1,739.00	108,662.00	97,874.00		10	108,662.00	98,945.00	
100-42-4220-522000-000 Sign M&R	26,787.00	18,000.00	13,276.00		26	18,000.00	12,000.00	
100-42-4220-522200-000 Equipment M&R	121,986.00	70,000.00	97,430.00		-39	100,000.00	110,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-42-4220-523500-000 Travel	52.00							
100-42-4220-523700-000 Training	5,472.00							
100-42-4220-531000-000 Supplies	10,861.00	10,000.00	5,073.00		49	10,000.00	5,000.00	
100-42-4220-531270-000 Gas/Diesel	144,429.00	170,000.00	93,936.00		45	150,000.00	130,000.00	
100-42-4220-531500-000 Culvert Pipes	86,242.00	70,000.00	51,137.00		27	70,000.00	70,000.00	
100-42-4220-531600-000 Small Equipment	10,223.00	7,000.00	7,860.00		-12	7,000.00	7,500.00	
100-42-4220-542200-000 Vehicles- M&R	84,178.00	50,000.00	64,177.00		-28	75,000.00	80,000.00	
100-42-4220-542500-000 Other Equipment	5,083.00							
100-42-4221-541400-000 M&R- Paved & Unpaved Roads	700,367.00	750,000.00	621,848.00		17	750,000.00	710,000.00	
100-42-4230-541400-000 M&R- Bridges		10,000.00			100	10,000.00	10,000.00	
100-42-4270-523850-000 Contract Svc	12,213.00	18,182.00	13,350.00		27	11,500.00	15,000.00	
100-42-4400-531210-000 Water / Sewage	4,827.00	1,000.00	1,407.00		-41	2,400.00	2,100.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-42-4600-531530-000 Electricity Expense	6,515.00	6,500.00	5,108.00		21	6,500.00	6,500.00	
100-42-4700-531520-000 Propane Gas Expense	1,253.00	600.00	1,030.00		-72	600.00	1,500.00	
100-42-8000-581004-000 Cat Lease # 70010402 Mtr Grader	26,413.00	26,304.00	26,304.00		0	8,768.00	8,768.00	
100-42-8000-582004-000 Massey Ferguson Tractors		346,000.00	336,778.00		3			
100-42-8000-582006-000 Fnb Payment (Dump Trks)	46,231.00							
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	12,017.00	11,016.00		8	55,267.00	55,267.00	
100-42-8000-582014-000 United Bank Loan	43,067.00							
100-42-8000-582205-000 Cat Lease#???? Skid Steer 299D2Xe	14,803.00	14,804.00	13,569.00		8	14,800.00	14,800.00	
100-42-8000-582210-000 Cat Lease#???? Excavator 323	27,522.00	30,024.00	30,024.00			30,024.00	30,024.00	
100-42-8000-582215-000 Cat Lease#???? Wheel Loader 938M	32,079.00	32,080.00	29,406.00		8	32,080.00	32,080.00	
100-42-8000-582220-000 Cat Lease#???? Dozier D3	18,365.00	18,365.00	16,834.00		8	18,365.00	18,365.00	
100-42-8000-582225-000 Cat Lease#???? Motor Grader 140	40,692.00	40,693.00	40,692.00		0	40,693.00	40,693.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-42-8000-582230-000 Cat Lease#???? Motor Grader 140	40,692.00	40,693.00	40,692.00		0	40,693.00	40,693.00	
Total Revenue								
Total Expenditure	\$2,776,085.00	\$3,324,548.00	\$2,550,703.00			\$2,994,299.06	\$2,864,483.00	
Net	-\$2,776,085.00	-\$3,324,548.00	-\$2,550,703.00			-\$2,994,299.06	-\$2,864,483.00	
Department: 45 Solid Waste/ Recycling								
Expenditure								
100-45-4560-523850-000 Contract Services	27,244.00	32,000.00	11,577.00		64	32,000.00	32,000.00	
Total Revenue								
Total Expenditure	\$27,244.00	\$32,000.00	\$11,577.00			\$32,000.00	\$32,000.00	
Net	-\$27,244.00	-\$32,000.00	-\$11,577.00			-\$32,000.00	-\$32,000.00	
Department: 50 Health Department								
Expenditure								
100-50-5100-572000-000 Board Of Health	76,105.00	87,300.00	80,025.00		8	87,300.00	87,300.00	
Total Revenue								
Total Expenditure	\$76,105.00	\$87,300.00	\$80,025.00			\$87,300.00	\$87,300.00	
Net	-\$76,105.00	-\$87,300.00	-\$80,025.00			-\$87,300.00	-\$87,300.00	
Department: 54 Dfacs								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
100-54-5400-572000-000 Dfacs	18,053.00	18,053.00	16,549.00		8	18,053.00	18,053.00	
Total Revenue								
Total Expenditure	\$18,053.00	\$18,053.00	\$16,549.00			\$18,053.00	\$18,053.00	
Net	-\$18,053.00	-\$18,053.00	-\$16,549.00			-\$18,053.00	-\$18,053.00	
Department: 55 Community Services								
Expenditure								
100-55-5500-572000-000 Mcintosh Trail Rdc Dues	19,477.00	20,000.00	19,145.00		4	20,000.00	19,500.00	
100-55-5540-572000-000 Mctrail-Public Transport		10,500.00			100	10,500.00	10,500.00	
Total Revenue								
Total Expenditure	\$19,477.00	\$30,500.00	\$19,145.00			\$30,500.00	\$30,000.00	
Net	-\$19,477.00	-\$30,500.00	-\$19,145.00			-\$30,500.00	-\$30,000.00	
Department: 56 Senior Citizen Center								
Expenditure								
100-56-5520-511100-000 Regular Employees	98,351.00	102,814.00	74,865.00		27	119,945.80	105,375.00	
100-56-5520-512100-000 Group Insurance - Benefits	9,163.00	8,665.00	7,710.00		11	8,665.00	9,613.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-56-5520-512101-000 Hra Contribution		750.00			100	750.00	750.00	
100-56-5520-512200-000 Fica & Medicare	7,357.00	7,866.00	5,082.00		35	9,176.00	8,062.00	
100-56-5520-512400-000 Retirement Contributions		4,725.00	4,003.00		15	4,725.00	4,103.00	
100-56-5520-521100-000 Contract Services	1,159.00	2,566.00	1,256.00		51	2,566.00	2,566.00	
100-56-5520-523200-000 Communications - Phone	2,138.00	1,280.00	2,132.00		-67	3,000.00	2,700.00	
100-56-5520-523500-000 Travel	800.00	600.00			100	600.00	600.00	
100-56-5520-523700-000 Training	125.00	125.00			100	125.00	125.00	
100-56-5520-523900-000 Postage		60.00	58.00		3	73.00	100.00	
100-56-5520-531100-000 Supplies	1,642.00	1,500.00	1,114.00		26	1,600.00	1,600.00	
100-56-5520-531101-000 Senior Center 'Stepping Up' Grant	86.00							
100-56-5520-531210-000 Water / Sewer Senior Center	329.00	400.00	284.00		29	400.00	400.00	
100-56-5520-531270-000 Gas / Diesel	2,027.00	4,000.00	2,038.00		49	4,000.00	3,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-56-5520-531300-000 Congregate Meal Expense	51,598.00	77,381.00	48,899.00		37	80,000.00	80,000.00	
100-56-5520-531301-000 Home Delivered Meal Expense	66,838.00	92,602.00	43,212.00		53	92,602.00	92,602.00	
100-56-5520-531530-000 Electricity - Senior Center	8,664.00	8,300.00	7,286.00		12	8,700.00	9,500.00	
100-56-5520-542200-000 Vehicle Repairs & Maintenance	1,091.00	1,200.00	1,683.00		-40	2,000.00	2,500.00	
Total Revenue								
Total Expenditure	\$251,368.00	\$314,834.00	\$199,622.00			\$338,927.80	\$323,596.00	
Net	-\$251,368.00	-\$314,834.00	-\$199,622.00			-\$338,927.80	-\$323,596.00	
Department: 61 Recreation								
Expenditure								
100-61-4750-523200-000 Communications - Phone	1,267.00	1,600.00	1,299.00		19	1,600.00	1,600.00	
100-61-4750-523201-000 Cell Phone Communications	892.00	1,170.00	20.00		98	1,170.00		
100-61-6110-511100-000 Regular Employees	245,514.00	313,267.00	247,542.00		21	371,872.00	321,097.00	
100-61-6110-512100-000 Group Insurance	53,551.00	76,139.00	67,945.00		11	76,139.00	97,817.00	
100-61-6110-512101-000 Hra Contribution		4,750.00	1,651.00		65		4,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-61-6110-512200-000 Fica & Medicare	17,380.00	23,965.00	17,435.00		27	27,824.00	24,564.00	
100-61-6110-512400-000 Retirement Contributions		33,071.00	26,143.00		21	33,071.00	26,797.00	
Revenue								
100-61-6110-512601-000 Refund Of Donation	-1,500.00							
Expenditure								
100-61-6110-521100-000 Contract Services	4,248.00	6,232.00	3,948.00		37	6,232.00	6,232.00	
100-61-6120-572000-000 Recreation Authority	218,744.00	141,411.00	129,627.00		8	828,959.00	294,000.00	
Total Revenue	-\$1,500.00							
Total Expenditure	\$541,596.00	\$601,605.00	\$495,610.00			\$1,346,867.00	\$776,107.00	
Net	-\$543,096.00	-\$601,605.00	-\$495,610.00			-\$1,346,867.00	-\$776,107.00	
Department: 65 Libraries								
Expenditure								
100-65-4750-523200-000 Communications - Phone	953.00	1,008.00	520.00		48	1,200.00	725.00	
100-65-6500-511100-000 Library Employees	121,906.00	144,245.00	102,049.00		29	144,245.00	145,797.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-65-6500-512100-000 Group Insurance	3,643.00	500.00	3,533.00		-607	500.00	27,788.00	
100-65-6500-512101-000 Hra Contribution							1,750.00	
100-65-6500-512200-000 Fica & Medicare	9,216.00	11,035.00	7,570.00		31	11,035.00	11,154.00	
100-65-6500-512400-000 Retirement Contributions		9,449.00	3,270.00		65	9,449.00	3,352.00	
100-65-6500-521100-000 Contract Services	718.00	1,695.00	1,674.00		1	1,695.00	2,000.00	
100-65-6500-523300-000 Advertising	313.00	250.00	212.00		15	300.00	250.00	
100-65-6500-523500-000 Training / Travel		500.00			100	500.00	250.00	
100-65-6500-523800-000 Contracts / Licenses		622.00	330.00		47	622.00	622.00	
100-65-6500-523900-000 Postage & Postal Services		166.00	104.00		37	166.00	166.00	
100-65-6500-531003-000 Supplies - Administrative		3,800.00	2,562.00		33	5,000.00	4,000.00	
100-65-6500-531220-000 Natural Gas Expense	2,805.00	2,500.00	2,529.00		-1	3,000.00	3,000.00	
100-65-6500-531401-000 Books & Periodicals New Material	2,455.00					4,000.00		

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-65-6500-531510-000 Water	440.00	625.00	438.00		30	500.00	600.00	
100-65-6500-531530-000 Electricity	10,819.00	9,000.00	8,076.00		10	11,500.00	11,500.00	
100-65-6500-572000-000 Library Board	5,730.00	1,220.00	1,220.00			6,000.00	1,220.00	
100-65-6590-572000-000 Flint River Reg Library	11,859.00	11,859.00	11,859.00		0	12,000.00	11,859.00	
Total Revenue								
Total Expenditure	\$170,857.00	\$198,474.00	\$145,946.00			\$211,712.00	\$226,033.00	
Net	-\$170,857.00	-\$198,474.00	-\$145,946.00			-\$211,712.00	-\$226,033.00	
Department: 71 Water Resources								
Expenditure								
100-71-4400-531210-000 Water / Sewage	550.00	600.00	452.00		25	600.00	600.00	
100-71-4410-523900-000 Water Authority Postage	2,751.00	2,200.00	2,671.00		-21	2,200.00	1,500.00	
100-71-7120-523200-000 Communications - Phone	1,553.00	2,100.00	1,360.00		35	2,100.00	1,900.00	
100-71-7120-572000-000 Water Auth	208,020.00					208,020.00	208,545.00	
Total Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$212,874.00	\$4,900.00	\$4,483.00			\$212,920.00	\$212,545.00	
Net	-\$212,874.00	-\$4,900.00	-\$4,483.00			-\$212,920.00	-\$212,545.00	
Department: 72 County Agent								
Expenditure								
100-72-4400-531210-000 Water / Sewage	550.00	1,000.00	452.00		55			
100-72-4600-531530-000 Electricity Expense	2,092.00	4,000.00	4,237.00		-6			
100-72-7130-511100-000 Regular Employees	32,261.00	33,068.00	6,355.00		81			
100-72-7130-512100-000 Group Insurance	254.00	273.00	21.00		92			
100-72-7130-512200-000 Fica & Medicare	2,419.00	2,530.00	481.00		81			
100-72-7130-512400-000 Retirement Contributions		4,724.00	3,691.00		22			
100-72-7130-523200-000 Communications - Phone	1,543.00	1,488.00	1,800.00		-21	1,500.00	1,500.00	
100-72-7130-523300-000 Advertising		1,200.00			100	1,200.00	1,200.00	
100-72-7130-523500-000 Travel	1,030.00	1,000.00	2,401.00		-140	1,200.00	2,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-72-7130-523600-000 Dues & Fees	155.00	400.00	155.00		61	500.00	500.00	
100-72-7130-523700-000 Training	1,096.00	4,000.00	1,344.00		66	4,000.00	3,200.00	
100-72-7130-523850-000 Uga- Contract Services- County Ag...	61,563.00	54,946.00	24,940.00		55	54,946.00	88,241.00	
100-72-7130-523851-000 Contract Services - Other	8,709.00	3,000.00	1,977.00		34			
100-72-7130-531000-000 Supplies	1,379.00	4,500.00	537.00		88	4,500.00	3,000.00	
100-72-7130-542200-000 Vehicles Maintenance	3,073.00	1,000.00	454.00		55	1,000.00	1,000.00	
100-72-7410-531270-000 Gas / Diesel	1,184.00	2,000.00	538.00		73	2,000.00	1,500.00	
Total Revenue								
Total Expenditure	\$117,308.00	\$119,129.00	\$49,383.00			\$70,846.00	\$102,141.00	
Net	-\$117,308.00	-\$119,129.00	-\$49,383.00			-\$70,846.00	-\$102,141.00	
Department: 73 Forestry Resources								
Expenditure								
100-73-7140-572000-000 State Forestry		9,673.00	9,517.00		2	9,517.00	9,517.00	
Total Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure		\$9,673.00	\$9,517.00			\$9,517.00	\$9,517.00	
Net		-\$9,673.00	-\$9,517.00			-\$9,517.00	-\$9,517.00	
Department: 74 Planning & Development								
Expenditure								
100-74-1300-523201-000 Cell Phone Communications	1,748.00	1,500.00	1,213.00		19	1,500.00	1,500.00	
100-74-4400-531210-000 Water / Sewage	334.00	300.00	288.00		4	300.00	425.00	
100-74-4600-531530-000 Electricity Exp	2,475.00	2,300.00	2,136.00		7	2,300.00	2,700.00	
100-74-4700-531220-000 Natural Gas Expense	193.00	300.00	185.00		38	300.00	300.00	
100-74-7410-511100-000 Regular Employees	271,698.00	279,350.00	222,588.00		20	283,208.00	290,289.00	
100-74-7410-512100-000 Group Insurance	83,248.00	68,757.00	37,114.00		46	50,000.00	49,242.00	
100-74-7410-512101-000 Hra Contribution		4,500.00	594.00		87	4,500.00	3,000.00	
100-74-7410-512200-000 Fica & Medicare	19,022.00	21,371.00	15,960.00		25	21,500.00	22,208.00	
100-74-7410-512400-000 Retirement Contributions	374.00	23,622.00	27,229.00		-15	30,000.00	27,556.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-74-7410-521100-000 Fire Safety Inspection		2,000.00			100	2,000.00	2,000.00	
100-74-7410-523200-000 Communications - Phone	1,763.00	1,600.00	1,733.00		-8	1,600.00	1,600.00	
100-74-7410-523300-000 Advertising	898.00	3,000.00	812.00		73	3,000.00	2,000.00	
100-74-7410-523600-000 Dues & Fees	225.00	500.00	280.00		44	500.00	500.00	
100-74-7410-523700-000 Training	2,965.00	5,000.00	1,394.00		72	5,000.00	5,000.00	
100-74-7410-523850-000 Contract Services	25,369.00	26,475.00	24,054.00		9	27,000.00	27,000.00	
100-74-7410-523900-000 Postage	591.00	2,500.00	328.00		87	2,500.00	1,500.00	
100-74-7410-531000-000 Supplies	4,091.00	4,000.00	1,730.00		57	4,000.00	4,000.00	
100-74-7410-531270-000 Gas/Diesel	5,862.00	7,000.00	3,858.00		45	6,000.00	6,000.00	
100-74-7410-542200-000 Vehicles M&R		2,000.00	253.00		87	2,000.00	2,000.00	
Total Revenue								
Total Expenditure	\$420,856.00	\$456,075.00	\$341,749.00			\$447,208.00	\$448,820.00	
Net	-\$420,856.00	-\$456,075.00	-\$341,749.00			-\$447,208.00	-\$448,820.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 75 Industrial Development								
Expenditure								
100-75-7510-511100-000 Regular Employees	59,615.00							
100-75-7510-512200-000 Fica & Medicare	10,425.00							
100-75-7510-523201-000 Cell Phone Communication	530.00							
100-75-7510-523850-000 Contract Services	1,200.00							
Total Revenue								
Total Expenditure	\$71,770.00							
Net	-\$71,770.00							
Department: 76 Agribusiness								
Expenditure								
100-76-1000-523201-000 Cell Phone - Communications	485.00	500.00	405.00		19			
100-76-4700-531220-000 Natural Gas Exp-Wednesday Market	121.00							
100-76-7525-541300-000 Chestnut Oaks Facility	451,092.00	45,000.00	23,423.00		48			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-76-7525-572000-000 Agribusiness Auth	42,500.00	42,950.00	39,371.00		8	46,000.00	46,000.00	
Total Revenue								
Total Expenditure	\$494,198.00	\$88,450.00	\$63,199.00			\$46,000.00	\$46,000.00	
Net	-\$494,198.00	-\$88,450.00	-\$63,199.00			-\$46,000.00	-\$46,000.00	
Department: 77 Development Authority								
Expenditure								
100-77-7510-511100-000 Regular Employees		79,438.00	65,765.00		17	79,438.00	87,531.00	
100-77-7510-512100-000 Group Insurance	982.00	10,856.00	8,195.00		25	10,856.00	12,020.00	
100-77-7510-512200-000 Fica & Medicare		6,077.00	4,314.00		29	6,077.00	6,697.00	
100-77-7510-512400-000 Retirement Contributions			8,642.00			420.00	8,858.00	
100-77-7510-523201-000 Cell Phone - Communications			40.00				500.00	
100-77-7510-523850-000 Contract Services		1,362.00	1,626.00		-19	1,362.00	1,362.00	
Total Revenue								
Total Expenditure	\$982.00	\$97,733.00	\$88,582.00			\$98,153.00	\$116,968.00	
Net	-\$982.00	-\$97,733.00	-\$88,582.00			-\$98,153.00	-\$116,968.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 80 Fire Station Head Quarter								
Expenditure								
100-80-1000-512700-000 Firefighters Cancer/ Disability I...	5,479.00	5,500.00	5,318.00		3	5,500.00	5,500.00	
100-80-1310-512900-000 Firefighter Per Diem	40,570.00	45,000.00	31,485.00		30	45,000.00	40,000.00	
100-80-1550-523200-000 Communications	20,140.00	27,000.00	8,882.00		67	27,000.00	15,000.00	
100-80-3040-521200-000 Medical Fees	7,500.00	5,000.00	3,000.00		40	5,000.00	5,000.00	
100-80-3080-511100-000 Regular Employees	213,440.00	406,400.00	342,278.00		16	609,600.00	437,649.00	
100-80-3080-511300-000 Overtime		20,000.00			100	20,000.00	10,000.00	
100-80-3080-512200-000 Fica & Medicare	16,328.00	32,620.00	26,184.00		20	48,930.00	35,048.00	
100-80-3500-512900-000 Uniforms	7,422.00	15,000.00	6,661.00		56	15,000.00	7,500.00	
100-80-3500-572000-000 Meansville Mutual Aid Contract	5,000.00	5,000.00	5,000.00			5,000.00	5,000.00	
100-80-3510-522200-000 Vehicle R & M	40,354.00	60,000.00	47,597.00		21	75,000.00	62,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-80-3510-523100-000 Property & Liability Ins.	38,996.00	40,000.00	39,819.00		0	40,000.00	42,000.00	
100-80-3510-523500-000 Travel	73.00	2,000.00	597.00		70	2,000.00	1,000.00	
100-80-3510-523600-000 Dues And Fees	248.00	2,500.00			100	2,500.00	500.00	
100-80-3510-523900-000 Postage		50.00	2.00		96	50.00	50.00	
100-80-3510-531000-000 Office Supplies	1,482.00	3,000.00	870.00		71	3,000.00	1,750.00	
100-80-3520-522200-000 Equipment	60,113.00	75,000.00	54,308.00		28	75,000.00	68,000.00	
100-80-3520-531270-000 Gas / Diesel	30,976.00	35,000.00	24,096.00		31	35,000.00	35,000.00	
100-80-3520-531700-000 Auxiliary	79.00	500.00	154.00		69	500.00	500.00	
100-80-3540-523701-000 Fire Training	20,000.00	15,000.00	4,500.00		70	15,000.00	15,000.00	
100-80-3550-523850-000 Contract Services	36,418.00	38,000.00	36,214.00		5	40,000.00	42,500.00	
100-80-3570-522310-000 Zebulon Building Lease		10,800.00	9,000.00		17	10,800.00	10,800.00	
100-80-3570-523000-000 Fireworks Tax Grant Expenditures	21,523.00							

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-80-3570-542500-000 Other Supplies/ Equipment	896.00	3,000.00	2,522.00		16	3,000.00		
100-80-3570-542600-000 Bunker Gear	29,164.00	30,000.00	22,338.00		26	30,000.00	30,000.00	
100-80-3630-523800-000 Ambulance Licenses	2,500.00	2,500.00			100	2,500.00	2,500.00	
100-80-3630-531100-000 Medical Supplies	12,155.00	10,000.00	3,053.00		69	12,500.00	12,500.00	
100-80-3630-531101-000 Public Safety & Education	2,915.00	3,000.00	2,269.00		24	3,000.00	3,000.00	
100-80-4400-531210-000 Water Expense	2,415.00	2,000.00	1,492.00		25	2,000.00	2,500.00	
100-80-4600-531530-000 Electricity Expense	15,867.00	16,000.00	14,935.00		7	18,000.00	18,500.00	
100-80-4700-531220-000 Natural Gas	418.00	2,000.00	190.00		90	2,000.00	1,000.00	
100-80-4700-531520-000 Propane Gas Expense	8,144.00	10,000.00	6,485.00		35	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$640,615.00	\$921,870.00	\$699,249.00			\$1,162,880.00	\$919,797.00	
Net	-\$640,615.00	-\$921,870.00	-\$699,249.00			-\$1,162,880.00	-\$919,797.00	
Department: 87 Fire Station #7 Zebulon C								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-87-3510-522310-000 St#7 Building Rent	21,600.00							
Total Revenue								
Total Expenditure	\$21,600.00							
Net	-\$21,600.00							
Department: 90 E M A								
Expenditure								
100-90-1300-523900-000 Postage	2.00	5.00			100	5.00	5.00	
100-90-1550-523201-000 Ema - Cell Phone	763.00	550.00	490.00		11	550.00	550.00	
100-90-3520-522200-000 E M A Vehicle M & R	99.00	100.00	103.00		-3	100.00	100.00	
100-90-3520-523600-000 Dues & Fees		75.00	25.00		67	75.00	75.00	
100-90-3520-531000-000 E M A Maintenance Supplies	133.00	2,000.00	651.00		67	1,500.00	1,500.00	
100-90-3520-531270-000 Ema Gas/Fuel - Vehicle	1,156.00	1,000.00	1,265.00		-27	1,500.00	1,500.00	
100-90-3520-531600-000 E M A Small Equipment	156.00	100.00	100.00			100.00	100.00	
100-90-3540-523703-000 E M A Training	40.00	1,000.00	479.00		52	1,000.00	1,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-90-3610-531100-000 Hazard Mitigation Grant Expense		25,200.00	13,860.00		45	11,340.00	11,340.00	
100-90-3630-522200-000 Ema Contract Services	10,001.00	10,000.00	9,765.00		2	12,000.00	12,000.00	
100-90-3920-542200-000 Ema Grant Expense	2,168.00	15,197.00	14,501.00		5	15,197.00	15,197.00	
100-90-3920-542201-000 Vehicle	16,835.00		21.00					
100-90-4600-531530-000 Ema Electricity	1,173.00	1,000.00	1,068.00		-7	1,000.00	1,500.00	
100-90-4700-531520-000 Propane Gas Expense		250.00			100	250.00	250.00	
Total Revenue								
Total Expenditure	\$32,526.00	\$56,477.00	\$42,328.00			\$44,617.00	\$45,117.00	
Net	-\$32,526.00	-\$56,477.00	-\$42,328.00			-\$44,617.00	-\$45,117.00	
Department: 91 Animal Control								
Expenditure								
100-91-3910-511100-000 Regular Employees	68,572.00	75,012.00	54,084.00		28	75,012.00	76,898.00	
100-91-3910-511300-000 Overtime	405.00		307.00					
100-91-3910-512100-000 Group Insurance	28,269.00	42,908.00	32,555.00		24	42,908.00	47,677.00	

ANNUAL BUDGET ESTIMATE - ALL
Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-91-3910-512200-000 Fica & Medicare	4,447.00	5,739.00	3,410.00		41	5,739.00	5,883.00	
100-91-3910-512400-000 Retirement Contributions		9,449.00	7,461.00		21	9,449.00	7,648.00	
100-91-3910-512900-000 Uniforms	182.00	200.00			100	200.00	200.00	
100-91-3910-522200-000 Building Repairs & Maintenance						972.00	972.00	
100-91-3910-523201-000 Animal Control - Cell Phone	969.00	972.00	854.00		12			
100-91-3910-523300-000 Advertising							100.00	
100-91-3910-523700-000 Education & Training		500.00			100	500.00	500.00	
100-91-3910-523800-000 Animal Control Licenses	100.00	100.00	100.00			100.00	100.00	
100-91-3910-523850-000 Contract Services	5,321.00	4,890.00	4,937.00		-1		5,500.00	
100-91-3910-523900-000 Postage	59.00	100.00	45.00		55	100.00	100.00	
100-91-3910-523901-000 Other Svcs - Employee Vaccination...	1,227.00	500.00			100	500.00	500.00	
100-91-3910-531000-000 Supplies	1,098.00	800.00	267.00		67	800.00	800.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-91-3910-531210-000 Water / Sewage Expense	594.00	650.00	543.00		16		700.00	
100-91-3910-531270-000 Gas / Diesel	3,781.00	4,300.00	1,472.00		66	4,300.00	4,300.00	
100-91-3910-531520-000 Natural Gas Expense		1,080.00	837.00		23	1,080.00	1,100.00	
100-91-3910-531530-000 Electricity - Animal Shelter	2,772.00	3,000.00	2,533.00		16	3,000.00	3,250.00	
100-91-3910-531600-000 Small Equipment	259.00	1,200.00			100	1,000.00	1,000.00	
100-91-3910-542200-000 Vehicle Repair & Maintenance	322.00	1,600.00	1,153.00		28	1,600.00	1,600.00	
100-91-3910-572000-000 Animal Control Expenses	625.00							
100-91-3910-823875-000 Veterinary Services	630.00	600.00	121.00		80	600.00	600.00	
Total Revenue								
Total Expenditure	\$119,632.00	\$153,600.00	\$110,679.00			\$147,860.00	\$159,428.00	
Net	-\$119,632.00	-\$153,600.00	-\$110,679.00			-\$147,860.00	-\$159,428.00	
Department: 98 Transfers In								
Revenue								
100-98-1000-391200-275 Transfer In From Hotel/Motel							600.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-98-1000-391200-350 Transfer In Capital Projects Fund			47,715.00					
100-98-1000-393000-000 Other Fin Sources - Loan Proceeds	2,192,000.00							
100-98-1000-393001-000 Other Fin Sources - Sale Of Land			1,584.00					
Total Revenue	\$2,192,000.00		\$49,299.00				\$600.00	
Total Expenditure								
Net	\$2,192,000.00		\$49,299.00				\$600.00	
Department: 99 Transfers Out								
Expenditure								
100-99-1000-611000-225 Transfer Out To Fed Seizure	1,425.00							
100-99-1000-611000-231 Transfer Out To Opioid Settlement	292.00							
100-99-1000-611000-325 Transfer Out L.M.I Grant Fund (Do...	305,000.00	210,570.00	210,570.00			200,000.00	200,000.00	
100-99-1000-611000-341 Transfer Out To Cdbg Grant	38,025.00	321,000.00			100			
100-99-1000-611000-350 Transfer Out Cap (Captial Aquisi...	275,780.00	21,900.00			100	319,216.00	343,216.00	
100-99-1000-611100-215 Transfer Out- E911	321,822.00	617,265.00			100	654,970.00	654,970.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$942,344.00	\$1,170,735.00	\$210,570.00			\$1,174,186.00	\$1,198,186.00	
Net	-\$942,344.00	-\$1,170,735.00	-\$210,570.00			-\$1,174,186.00	-\$1,198,186.00	
Fund: 206 Jail Construction & Operation								
Department: 03 Revenue Accounts								
Revenue								
206-03-1500-361000-000 Interest Revenue	32.00	50.00	22.00		57	40.00		
206-03-3326-342000-000 Jail- Superior Court	1,218.00	2,000.00	1,564.00		22	1,500.00	1,000.00	
206-03-3326-342100-000 Jail- Magistrate Court	1,195.00	1,000.00	674.00		33	1,000.00	500.00	
206-03-3326-342200-000 Jail- Probate Court	9,804.00	11,000.00	9,915.00		10	10,000.00	3,500.00	
206-03-3326-344000-000 Misc Revenues			1,564.00					
206-03-3326-399999-000 Prior Year Revenues		4,220.00			100			
Total Revenue	\$12,249.00	\$18,270.00	\$13,739.00			\$12,540.00	\$5,000.00	
Total Expenditure								
Net	\$12,249.00	\$18,270.00	\$13,739.00			\$12,540.00	\$5,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 34 Jail								
Expenditure								
206-34-3326-531700-000 Jail Construction Exp.	1,828.00	5,000.00	28,133.00		-463	5,000.00	5,000.00	
206-34-3326-542400-000 Jail Software-Computers	13,269.00	13,270.00			100			
Total Revenue								
Total Expenditure	\$15,097.00	\$18,270.00	\$28,133.00			\$5,000.00	\$5,000.00	
Net	-\$15,097.00	-\$18,270.00	-\$28,133.00			-\$5,000.00	-\$5,000.00	
Fund: 210 Impact Fees								
Department: 03 Revenue Accounts								
Revenue								
210-03-1000-341320-033 Sheriff Impact Fees	76,819.00	30,000.00	50,322.00		-68	40,000.00	30,000.00	
210-03-1000-341320-034 Jail Impact Fees	218,868.00	87,000.00	143,932.00		-65	120,000.00	87,000.00	
210-03-1000-341320-035 Fire Dept Impact Fees	98,117.00	38,000.00	62,481.00		-64	50,000.00	38,000.00	
210-03-1000-341320-038 E-911 Impact Fees	77,599.00	31,000.00	51,994.00		-68	40,000.00	31,000.00	
210-03-1000-341320-042 Road Dept Impact Fees	56,183.00	25,000.00	32,222.00		-29	30,000.00	25,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
210-03-1000-341320-061 Parks & Rec Impact Fees	70,257.00	25,000.00	48,688.00		-95	40,000.00	25,000.00	
210-03-1000-361000-000 Interest - Residential Impact Fee	10,115.00	10,000.00	24,483.00		-145	12,000.00	10,000.00	
210-03-1000-361100-000 Interest - Commercial Impact Fees	3,371.00	3,000.00	7,819.00		-161	5,000.00	3,000.00	
210-03-1516-341320-065 Library Impact Fees	17,285.00	12,000.00	12,440.00		-4	10,000.00	12,000.00	
210-03-1516-341320-074 Administration Impact Fees	18,514.00	10,000.00	13,593.00		-36	12,000.00	10,000.00	
210-03-1516-341390-074 Cie Prep Impact Fees	14,198.00	8,000.00	10,426.00		-30	8,000.00	8,000.00	
Total Revenue	\$661,326.00	\$279,000.00	\$458,400.00			\$367,000.00	\$279,000.00	
Total Expenditure								
Net	\$661,326.00	\$279,000.00	\$458,400.00			\$367,000.00	\$279,000.00	
Department: 33 Sheriff								
Expenditure								
210-33-1000-572000-000 Sheriff Impact Fee Expense	202,400.00						50,000.00	
Total Revenue								
Total Expenditure	\$202,400.00						\$50,000.00	
Net	-\$202,400.00						-\$50,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 34 Jail								
Expenditure								
210-34-1000-572000-000 Jail Impact Fee Expense	582,400.00						80,000.00	
Total Revenue								
Total Expenditure	\$582,400.00						\$80,000.00	
Net	-\$582,400.00						-\$80,000.00	
Department: 38 County E-911								
Expenditure								
210-38-1000-572000-000 E911 Impact Fee Expense	42,328.00						50,000.00	
Total Revenue								
Total Expenditure	\$42,328.00						\$50,000.00	
Net	-\$42,328.00						-\$50,000.00	
Department: 42 Public Works Of Roads								
Expenditure								
210-42-1000-572000-000 Public Wks (Roads) Impact Fee Exp	48,049.00						50,000.00	
210-42-4220-542500-000 Capital Outlay - Equipment		25,000.00			100			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$48,049.00	\$25,000.00					\$50,000.00	
Net	-\$48,049.00	-\$25,000.00					-\$50,000.00	
Department: 61 Recreation								
Expenditure								
210-61-6122-541402-000			82,410.00					
Site Work - Recreation Complex								
Total Revenue								
Total Expenditure			\$82,410.00					
Net			-\$82,410.00					
Department: 65 Libraries								
Expenditure								
210-65-1000-572000-000	15,000.00	15,000.00			100		4,000.00	
Library - Residential Impact Fee...								
Total Revenue								
Total Expenditure	\$15,000.00	\$15,000.00					\$4,000.00	
Net	-\$15,000.00	-\$15,000.00					-\$4,000.00	
Department: 74 Planning & Development								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
210-74-1516-521300-000 Administration -Prof Svc	2,400.00	23,000.00	14,280.00		38			
210-74-1516-521301-000 Cie Prep	4,737.00	51,000.00	23,800.00		53	25,000.00	45,000.00	
Total Revenue								
Total Expenditure	\$7,137.00	\$74,000.00	\$38,080.00			\$25,000.00	\$45,000.00	
Net	-\$7,137.00	-\$74,000.00	-\$38,080.00			-\$25,000.00	-\$45,000.00	
Department: 80 Fire Station Head Quarter								
Expenditure								
210-80-1000-572000-000 Fire Department Impact Fee Expens...	2,400.00							
Total Revenue								
Total Expenditure	\$2,400.00							
Net	-\$2,400.00							
Department: 81 Fire Station #1 Concord								
Expenditure								
210-81-1000-572001-000 Blackmon Road Fire Station	7,084.00	165,000.00			100			
Total Revenue								
Total Expenditure	\$7,084.00	\$165,000.00						

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Net	-\$7,084.00	-\$165,000.00						
Fund: 215 E-911 Fund								
Department: 03 Revenue Accounts								
Revenue								
215-03-1500-361000-000 Interest Revenue	164.00		27.00			10.00	10.00	
215-03-3800-342500-000 E-911 Tax Revenue - Land	76,306.00	96,000.00	43,229.00		55	72,000.00	72,000.00	
215-03-3800-342501-000 E911 Tax Revenue -Cell	322,888.00	282,000.00	189,576.00		33	312,000.00	312,000.00	
215-03-3800-342502-000 Firework Tax	276.00	250.00	241.00		3	250.00	250.00	
Total Revenue	\$399,634.00	\$378,250.00	\$233,073.00			\$384,260.00	\$384,260.00	
Total Expenditure								
Net	\$399,634.00	\$378,250.00	\$233,073.00			\$384,260.00	\$384,260.00	
Department: 38 County E-911								
Expenditure								
215-38-3800-511100-000 Regular Employees	394,944.00	498,761.00	378,741.00		24	506,646.00	519,313.00	
215-38-3800-511300-000 Over- Time	48,817.00	53,300.00	34,703.00		35	54,312.00	53,300.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
215-38-3800-512100-000 Group Insurance	49,673.00	127,615.00	69,121.00		46	127,615.00	138,152.00	
215-38-3800-512101-000 Hra Contribution		13,000.00	2,151.00		83	13,000.00	6,500.00	
215-38-3800-512200-000 Fica & Medicare	28,159.00	42,134.00	25,318.00		40	44,596.00	43,883.00	
215-38-3800-512400-000 Retirement Contributions		56,693.00	40,177.00		29	56,693.00	46,641.00	
215-38-3800-512900-000 Uniforms	3,058.00	5,000.00	3,134.00		37	5,000.00	5,000.00	
215-38-3800-522200-000 M & R Contract Services	27,791.00	20,000.00	26,004.00		-30	41,471.00		
215-38-3800-522320-000 Equipment Lease-Communications							56,789.00	
215-38-3800-522330-000 Equipment Lease - Interest							4,708.00	
215-38-3800-523200-000 Communication - Phone	159,306.00	163,484.00	135,717.00		17	173,370.00	111,873.00	
215-38-3800-523500-000 Travel		300.00			100	300.00	300.00	
215-38-3800-523600-000 Dues & Fees		425.00	770.00		-81	5,460.00	250.00	
215-38-3800-523700-000 Training	794.00	300.00	32.00		89	300.00	300.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
215-38-3800-523850-000 Contract Services		2,341.00	1,311.00		44		41,471.00	
215-38-3800-531000-000 Supplies	962.00	4,000.00	1,746.00		56	4,000.00	4,000.00	
215-38-4400-531210-000 Water & Sewage	571.00	400.00	514.00		-28	650.00	650.00	
215-38-4600-531530-000 Electricity Expense	7,382.00	7,762.00	4,795.00		38	6,062.00	6,100.00	
Total Revenue								
Total Expenditure	\$721,457.00	\$995,515.00	\$724,234.00			\$1,039,475.00	\$1,039,230.00	
Net	-\$721,457.00	-\$995,515.00	-\$724,234.00			-\$1,039,475.00	-\$1,039,230.00	
Department: 98 Transfers In								
Revenue								
215-98-1000-391000-000 Transfer In From General Fund	321,822.00	617,265.00			100	655,215.00	654,970.00	
Total Revenue	\$321,822.00	\$617,265.00				\$655,215.00	\$654,970.00	
Total Expenditure								
Net	\$321,822.00	\$617,265.00				\$655,215.00	\$654,970.00	
Fund: 225 Federal Seizure Fund								
Department: 03 Revenue Accounts								
Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
225-03-2000-351360-000 Federal Seizure Revenue		10,000.00			100	9,985.00	9,985.00	
225-03-2000-361000-000 Federal Seizure Interest	61.00		29.00			15.00	15.00	
Total Revenue	\$61.00	\$10,000.00	\$29.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$61.00	\$10,000.00	\$29.00			\$10,000.00	\$10,000.00	
Department: 33 Sheriff								
Expenditure								
225-33-2000-531500-000 Federal Seizure Expense	17,474.00	10,000.00			100	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$17,474.00	\$10,000.00				\$10,000.00	\$10,000.00	
Net	-\$17,474.00	-\$10,000.00				-\$10,000.00	-\$10,000.00	
Department: 98 Transfers In								
Revenue								
225-98-1000-391000-100 Transfer In From Gen Fund	1,425.00							
Total Revenue	\$1,425.00							
Total Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Net	\$1,425.00							
Fund: 230 American Rescue Plan Fund								
Department: 03 Revenue Accounts								
Revenue								
230-03-1000-332100-000 American Rescue Plan Revenue	72,066.00							
230-03-1000-399999-000 Prior Year Revenues		973,945.00			100	2,980,200.00	3,272,187.00	
230-03-1500-361000-000 Interest Income	78,147.00		40,303.00					
Total Revenue	\$150,213.00	\$973,945.00	\$40,303.00			\$2,980,200.00	\$3,272,187.00	
Total Expenditure								
Net	\$150,213.00	\$973,945.00	\$40,303.00			\$2,980,200.00	\$3,272,187.00	
Department: 13 Commissioners								
Expenditure								
230-13-1000-521200-000 Bank Charges	30.00		33.00					
230-13-1500-521200-000 Prof Svc - Salary Study		25,000.00			100			
230-13-1518-521200-000 Professional Services			2,365.00					

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
230-13-1535-521200-000 Professional Services - Website			11,375.00			7,938.00	7,938.00	
230-13-8000-582100-000 Interest Debt Payments (238 Acs)		180,000.00	82,483.00		54			
Total Revenue								
Total Expenditure	\$30.00	\$205,000.00	\$96,256.00			\$7,938.00	\$7,938.00	
Net	-\$30.00	-\$205,000.00	-\$96,256.00			-\$7,938.00	-\$7,938.00	
Department: 17 Tax Assessor								
Expenditure								
230-17-1550-523850-000 Contract Services		408,000.00	44,575.00		89	220,982.00	16,982.00	
Total Revenue								
Total Expenditure		\$408,000.00	\$44,575.00			\$220,982.00	\$16,982.00	
Net		-\$408,000.00	-\$44,575.00			-\$220,982.00	-\$16,982.00	
Department: 18 Buildings & Grounds								
Expenditure								
230-18-1565-541100-000 Capital Outlay - Bldgs & Grounds			12,000.00					
Total Revenue								
Total Expenditure			\$12,000.00					

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Net			-\$12,000.00					
Department: 33 Sheriff								
Expenditure								
230-33-3300-542200-000 Capital Outlay - Vehicles			54,157.00			1,083.00	1,083.00	
Total Revenue								
Total Expenditure			\$54,157.00			\$1,083.00	\$1,083.00	
Net			-\$54,157.00			-\$1,083.00	-\$1,083.00	
Department: 42 Public Works Of Roads								
Expenditure								
230-42-4221-541448-000 Concord Road			63,625.00					
230-42-4222-541429-000 Roberts Quarters Road			16,447.00					
230-42-4222-541430-000 Mckinley Road			1,291,184.00			1,291,184.00	1,291,184.00	
Total Revenue								
Total Expenditure			\$1,371,256.00			\$1,291,184.00	\$1,291,184.00	
Net			-\$1,371,256.00			-\$1,291,184.00	-\$1,291,184.00	
Department: 61 Recreation								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
230-61-8000-581100-000 Principal Debt Payments (Rec Dept...		152,400.00			100			
Total Revenue								
Total Expenditure		\$152,400.00						
Net		-\$152,400.00						
Department: 71 Water Resources								
Expenditure								
230-71-4400-541002-000 Reidsboro Road Phase 1	72,036.00		300.00					
230-71-4400-541200-000 Water Authority Improvements			1,955,000.00			1,955,000.00	1,955,000.00	
230-71-8000-581100-000 Principal Debt Payments (Water)		208,545.00			100			
Total Revenue								
Total Expenditure	\$72,036.00	\$208,545.00	\$1,955,300.00			\$1,955,000.00	\$1,955,000.00	
Net	-\$72,036.00	-\$208,545.00	-\$1,955,300.00			-\$1,955,000.00	-\$1,955,000.00	
Department: 90 E M A								
Expenditure								
230-90-3920-542200-000 Capital Outlay - Vehicles			50,923.00					

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure			\$50,923.00					
Net			-\$50,923.00					
Department: 91 Animal Control								
Expenditure								
230-91-3910-542200-000			45,123.00					
Capital Outlay - Vehicles								
Total Revenue								
Total Expenditure			\$45,123.00					
Net			-\$45,123.00					
Fund: 231 Opioid Abatement Fund								
Department: 03 Revenue Accounts								
Revenue								
231-03-8120-340000-000	36,713.00	10,000.00	18,283.00		-83	10,000.00	10,000.00	
Opioid Abatement Revenue								
Total Revenue	\$36,713.00	\$10,000.00	\$18,283.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$36,713.00	\$10,000.00	\$18,283.00			\$10,000.00	\$10,000.00	
Department: 55 Community Services								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
231-55-5436-572000-000 Mcintosh Trail Behavioral Health	6,000.00	10,000.00	9,167.00		8	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$6,000.00	\$10,000.00	\$9,167.00			\$10,000.00	\$10,000.00	
Net	-\$6,000.00	-\$10,000.00	-\$9,167.00			-\$10,000.00	-\$10,000.00	
Department: 98 Transfers In								
Revenue								
231-98-1000-391000-100 Transfer In From Gen Fund	292.00							
Total Revenue								
Total Revenue	\$292.00							
Total Expenditure								
Net								
Net	\$292.00							
Fund: 245 Drug Abuse Treatment Education								
Department: 03 Revenue Accounts								
Revenue								
245-03-1000-399999-000 Prior Year Revenues							5,190.00	
245-03-2000-341100-000 Date Fees	1,499.00	3,390.00	476.00		86	1,000.00	1,000.00	
245-03-2000-361000-000 Interest Income	19.00	10.00	8.00		23	10.00	10.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
245-03-2150-341100-000 Date Fees- Superior Court	1,714.00	3,500.00	1,930.00		45	1,200.00	1,200.00	
245-03-2400-341101-000 Date Fees- Magistrate Court	255.00	100.00			100	100.00	100.00	
245-03-2450-341102-000 Date Fees- Probate Court	1,348.00	1,500.00	199.00		87	1,000.00	1,000.00	
Total Revenue	\$4,835.00	\$8,500.00	\$2,613.00			\$3,310.00	\$8,500.00	
Total Expenditure								
Net	\$4,835.00	\$8,500.00	\$2,613.00			\$3,310.00	\$8,500.00	
Department: 31 Drug Abuse Treatment Educ								
Expenditure								
245-31-2000-531000-000 Date-Supplies	13,675.00	8,500.00	8,535.00		0	3,310.00	8,500.00	
Total Revenue								
Total Expenditure	\$13,675.00	\$8,500.00	\$8,535.00			\$3,310.00	\$8,500.00	
Net	-\$13,675.00	-\$8,500.00	-\$8,535.00			-\$3,310.00	-\$8,500.00	
Fund: 250 Technology Fee Fund								
Department: 03 Revenue Accounts								
Revenue								
250-03-2450-351150-000 Technology Fees	3,150.00	2,000.00	4,483.00		-124	3,000.00	3,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue	\$3,150.00	\$2,000.00	\$4,483.00			\$3,000.00	\$3,000.00	
Total Expenditure								
Net	\$3,150.00	\$2,000.00	\$4,483.00			\$3,000.00	\$3,000.00	
Department: 24 Probate Court								
Expenditure								
250-24-2450-542200-000 Technology Expense		2,000.00			100	3,000.00	3,000.00	
Total Revenue								
Total Expenditure		\$2,000.00				\$3,000.00	\$3,000.00	
Net		-\$2,000.00				-\$3,000.00	-\$3,000.00	
Fund: 275 Hotel/Motel Tax Fund								
Department: 03 Revenue Accounts								
Revenue								
275-03-0000-314100-000 Hotel/Motel Tax			695.00			1,000.00	1,000.00	
Total Revenue			\$695.00			\$1,000.00	\$1,000.00	
Total Expenditure								
Net			\$695.00			\$1,000.00	\$1,000.00	
Department: 78 Hotel/Motel Tax								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
275-78-7520-572000-000 Payments To Other Agencies						400.00	400.00	
Total Revenue								
Total Expenditure						\$400.00	\$400.00	
Net						-\$400.00	-\$400.00	
Department: 99 Transfers Out								
Expenditure								
275-99-9000-611000-100 Transfer Out To General Fund						600.00	600.00	
Total Revenue								
Total Expenditure						\$600.00	\$600.00	
Net						-\$600.00	-\$600.00	
Fund: 285 Juvenile Court Fund								
Department: 03 Revenue Accounts								
Revenue								
285-03-2600-351160-000 Court Revenue		980.00	25.00		97	990.00	1,240.00	
285-03-2600-351170-000 Juvenile Offenders Grant Revenue	590.00							
285-03-2600-361000-000 Interest Income	7.00	20.00	5.00		74	10.00	10.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue	\$597.00	\$1,000.00	\$30.00			\$1,000.00	\$1,250.00	
Total Expenditure								
Net	\$597.00	\$1,000.00	\$30.00			\$1,000.00	\$1,250.00	
Department: 92 Juvenile								
Expenditure								
285-92-2600-521200-000 Professional Services			240.00				250.00	
285-92-2600-521250-000 Juvenile Supervisory	500.00	1,000.00			100	1,000.00	1,000.00	
Total Revenue								
Total Expenditure	\$500.00	\$1,000.00	\$240.00			\$1,000.00	\$1,250.00	
Net	-\$500.00	-\$1,000.00	-\$240.00			-\$1,000.00	-\$1,250.00	
Fund: 320 Splost 2016-2022								
Department: 03 Revenue Accounts								
Revenue								
320-03-1000-399999-000 Prior Year Revenues		596,651.00			100	1,400,000.00	402,000.00	
320-03-1500-361000-000 Interest Revenues/Income	27,223.00	30,000.00	52,304.00		-74	18,000.00	18,000.00	
Total Revenue	\$27,223.00	\$626,651.00	\$52,304.00			\$1,418,000.00	\$420,000.00	
Total Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Net	\$27,223.00	\$626,651.00	\$52,304.00			\$1,418,000.00	\$420,000.00	
Department: 93 Special Local Option Tax								
Expenditure								
320-93-1000-521200-000 Bank Charges	35.00							
320-93-4221-541410-000 Sands Road - Splot			11,940.00					
320-93-4221-541444-000 Hill Street	922.00	50,000.00	13,424.00		73			
320-93-4221-541449-000 Tanyard Road	184,127.00							
320-93-4221-541450-000 Hutchinson Road - Splot	52,336.00							
320-93-4221-541455-000 Williams Mill Road		75,000.00			100			
320-93-4222-541428-000 Wood Creek Road		150,000.00			100	150,000.00	150,000.00	
320-93-4222-541429-000 Roberts Quarters Road		14,146.00			100			
320-93-4222-541430-000 Mckinley Road		58,080.00	96,983.00		-67			
320-93-4222-541431-000 2Nd District Road		9,425.00			100			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
320-93-4222-541432-000 Woodard Road			61,481.00					
320-93-4222-541435-000 Old Zebulon Road		165,000.00			100	165,000.00	165,000.00	
320-93-4222-541451-000 Blanton Mill Road		105,000.00			100	105,000.00	105,000.00	
Total Revenue								
Total Expenditure	\$237,420.00	\$626,651.00	\$183,828.00			\$420,000.00	\$420,000.00	
Net	-\$237,420.00	-\$626,651.00	-\$183,828.00			-\$420,000.00	-\$420,000.00	
Fund: 323 Splost 2022-2028								
Department: 03 Revenue Accounts								
Revenue								
323-03-1000-313200-000 Splost 2022-2028 Revenue	2,495,472.00	2,300,000.00	1,807,478.00		21	2,500,000.00	2,500,000.00	
323-03-1000-399999-000 Prior Year Revenues		8,078,141.00			100	8,078,141.00	6,909,875.00	
323-03-1500-361000-000 Interest Income	260,573.00	360,000.00	325,584.00		10	180,000.00	180,000.00	
Total Revenue	\$2,756,045.00	\$10,738,141.00	\$2,133,062.00			\$10,758,141.00	\$9,589,875.00	
Total Expenditure								
Net	\$2,756,045.00	\$10,738,141.00	\$2,133,062.00			\$10,758,141.00	\$9,589,875.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 13 Commissioners								
Expenditure								
323-13-1500-523901-000 Bank Charges	4,575.00	50.00			100	1,500.00	1,500.00	
Total Revenue								
Total Expenditure	\$4,575.00	\$50.00				\$1,500.00	\$1,500.00	
Net	-\$4,575.00	-\$50.00				-\$1,500.00	-\$1,500.00	
Department: 93 Special Local Option Tax								
Expenditure								
323-93-4222-541428-000 Wood Creek Road		2,500,000.00	7,000.00		100	2,500,000.00	2,500,000.00	
323-93-4222-541429-000 Roberts Quarters Road		235,756.00	379,227.00		-61			
323-93-4222-541430-000 Mckinley Road		968,000.00			100			
323-93-4222-541431-000 2Nd District Road		157,085.00			100			
323-93-4222-541435-000 Old Zebulon Road		2,750,000.00			100	2,750,000.00	2,750,000.00	
323-93-4222-541451-000 Blanton Mill Road		1,750,000.00			100	1,750,000.00	1,750,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
323-93-4960-571000-010 City Of Williamson		10,000.00			100	137,500.00	137,500.00	
323-93-4960-571000-020 City Of Zebulon	1,127,955.00							
323-93-4960-571000-030 City Of Meansville	214,849.00	5,000.00			100			
323-93-4960-571000-040 City Of Molena	23,021.00	10,000.00			100	100,000.00	100,000.00	
323-93-4960-571000-050 City Of Concord	429,697.00							
323-93-8000-581100-000 Principal Debt Payments		1,880,000.00	1,880,000.00			1,975,000.00	1,975,000.00	
323-93-8000-582100-000 Interest On Debt	399,534.00	472,250.00	259,625.00		45	375,875.00	375,875.00	
Total Revenue								
Total Expenditure	\$2,195,056.00	\$10,738,091.00	\$2,525,852.00			\$9,588,375.00	\$9,588,375.00	
Net	-\$2,195,056.00	-\$10,738,091.00	-\$2,525,852.00			-\$9,588,375.00	-\$9,588,375.00	
Department: 98 Transfers In								
Expenditure								
323-98-8000-584000-000 Bond Issuance & Charges	154,040.00							
Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
323-98-9000-393100-000 General Obligation Bond 2023-2024	10,385,000.00							
323-98-9000-393400-000 Premiums On Bonds Issued	589,372.00							
Expenditure								
323-98-9000-615000-000 Discounts On Bonds Issued	77,888.00							
Total Revenue	\$10,974,372.00							
Total Expenditure	\$231,928.00							
Net	\$10,742,444.00							
Fund: 325 Lmi Grant Fund								
Department: 03 Revenue Accounts								
Revenue								
325-03-1000-313200-000 Lmi Grant Revenue	529,841.00							
325-03-1000-334301-000 Lmi Grant Revenue		529,840.00	542,764.00		-2	560,000.00	560,000.00	
325-03-1000-334302-000 Lra Revenue	656,225.00	656,225.00			100	665,880.00	665,880.00	
325-03-1500-361000-000 Interest Income	14,045.00		66,011.00			15,000.00	10,000.00	
Total Revenue	\$1,200,111.00	\$1,186,065.00	\$608,775.00			\$1,240,880.00	\$1,235,880.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure								
Net	\$1,200,111.00	\$1,186,065.00	\$608,775.00			\$1,240,880.00	\$1,235,880.00	
Department: 42 Public Works Of Roads								
Expenditure								
325-42-1000-521200-000 Bank Charges	49,677.00		35.00					
325-42-4221-541445-000 Striping Various Roads						665,880.00	665,880.00	
325-42-4221-541457-000 Perkins Road			43,646.00					
325-42-4222-541400-000 Unpaved Repairs / Surface Treatme...			27,992.00			201,647.00	201,647.00	
325-42-4222-541453-000 Emulsion	75,275.00		7,377.00					
325-42-4222-541454-000 Concord Road	798,832.00		7,406.00					
325-42-4222-541455-000 Williams Mill Road	309,471.00							
325-42-4222-541456-000 Carter Road	119,648.00							
325-42-4222-541457-000 Etheridge Mill Road	135,113.00							

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
325-42-4222-541458-000 Caldwell Road	387,645.00							
325-42-4222-541459-000 Chapman Road		463,729.00	84,320.00		82			
325-42-4222-541460-000 Sandefur Road			45,693.00					
325-42-4222-541461-000 Daniel Road			249,646.00					
325-42-4222-541462-000 Pilkenton Road	171,668.00							
325-42-4222-541463-000 Plantation Road	137,783.00							
325-42-4222-541464-000 Caldwell Bridge Road		305,975.00	539,334.00		-76			
325-42-4222-541465-000 Drew Allen Road	378,391.00							
325-42-4222-541466-000 Oliver Road	174,581.00	198,028.00			100			
325-42-4222-541467-000 Pendenville Road			43,518.00					
325-42-4222-541469-000 Scott/Ward Road		146,903.00	716,577.00		-388			
325-42-4222-541470-000 Cook Road	314,606.00	282,000.00			100			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
325-42-4222-541471-000 Wildwood Road	173,289.00							
325-42-4222-541472-000 Ranchland Est - Water Hole Pass/D...	4,173.00		153,349.00					
325-42-4222-541473-000 Harden Road			28,146.00					
325-42-4222-541474-000 Friendship Circle			43,947.00					
325-42-8000-581300-000 Loan Principal Payments						441,843.00	441,843.00	
325-42-8000-582300-000 Loan Interest Expense						126,510.00	126,510.00	
Total Revenue								
Total Expenditure	\$3,230,152.00	\$1,396,635.00	\$1,990,986.00			\$1,435,880.00	\$1,435,880.00	
Net	-\$3,230,152.00	-\$1,396,635.00	-\$1,990,986.00			-\$1,435,880.00	-\$1,435,880.00	
Department: 98 Transfers In								
Revenue								
325-98-1000-391000-100 Transfer In - From General Fund	305,000.00	210,570.00	210,570.00			200,000.00	200,000.00	
325-98-1000-393000-000 Other Fin Sources - Loan Proceeds	3,148,642.00							
Total Revenue	\$3,453,642.00	\$210,570.00	\$210,570.00			\$200,000.00	\$200,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure								
Net	\$3,453,642.00	\$210,570.00	\$210,570.00			\$200,000.00	\$200,000.00	
Fund: 341 Cdbg Grant Fund								
Department: 03 Revenue Accounts								
Revenue								
341-03-5400-334000-000 Cdbg Grant - Revenue	68,783.00	1,000,000.00	24,283.00		98	870,000.00	870,000.00	
Total Revenue	\$68,783.00	\$1,000,000.00	\$24,283.00			\$870,000.00	\$870,000.00	
Total Expenditure								
Net	\$68,783.00	\$1,000,000.00	\$24,283.00			\$870,000.00	\$870,000.00	
Department: 13 Commissioners								
Expenditure								
341-13-1000-531000-000 Supplies / Materials	322.00							
341-13-5400-521200-000 Professional Services	106,308.00		24,283.00					
341-13-5400-541000-000 Cdbg Grant Expense		1,321,000.00			100	870,000.00	870,000.00	
Total Revenue								
Total Expenditure	\$106,630.00	\$1,321,000.00	\$24,283.00			\$870,000.00	\$870,000.00	
Net	-\$106,630.00	-\$1,321,000.00	-\$24,283.00			-\$870,000.00	-\$870,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 98 Transfers In								
Revenue								
341-98-1000-391000-100	38,025.00	321,000.00			100			
Transfer In From General Fund								
Total Revenue	\$38,025.00	\$321,000.00						
Total Expenditure								
Net	\$38,025.00	\$321,000.00						
Fund: 350 C.A.I.P Fund								
Department: 03 Revenue Accounts								
Revenue								
350-03-1000-361000-000	103.00		38.00					
Caip Fund Interest								
Total Revenue	\$103.00		\$38.00					
Total Expenditure								
Net	\$103.00		\$38.00					
Department: 14 Board Of Elections & Reg.								
Expenditure								
350-14-1000-542400-000	20,811.00	17,000.00	16,225.00		5			
Caip Fund Computers								
Total Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$20,811.00	\$17,000.00	\$16,225.00					
Net	-\$20,811.00	-\$17,000.00	-\$16,225.00					
Department: 16 Tax Commissioner								
Expenditure								
350-16-1000-542400-000 Caip Fund - Computers		1,500.00	999.00		33	1,500.00	1,500.00	
Total Revenue								
Total Expenditure		\$1,500.00	\$999.00			\$1,500.00	\$1,500.00	
Net		-\$1,500.00	-\$999.00			-\$1,500.00	-\$1,500.00	
Department: 17 Tax Assessor								
Expenditure								
350-17-1000-542500-000 Capital Outlay Other Expenses Ta	36,099.00							
350-17-1550-542400-000 Computers	1,554.00					3,600.00	3,600.00	
Total Revenue								
Total Expenditure	\$37,653.00					\$3,600.00	\$3,600.00	
Net	-\$37,653.00					-\$3,600.00	-\$3,600.00	
Department: 23 Magistrate Court								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
350-23-2400-542400-000 Computers - Magistrate Court		2,400.00			100	3,600.00	3,600.00	
Total Revenue								
Total Expenditure		\$2,400.00				\$3,600.00	\$3,600.00	
Net		-\$2,400.00				-\$3,600.00	-\$3,600.00	
Department: 33 Sheriff								
Expenditure								
350-33-3300-542200-000 Capital Outlay Vehicles - Sheriff	228,634.00		19,384.00			340,362.00	240,476.00	
Total Revenue								
Total Expenditure	\$228,634.00		\$19,384.00			\$340,362.00	\$240,476.00	
Net	-\$228,634.00		-\$19,384.00			-\$340,362.00	-\$240,476.00	
Department: 42 Public Works Of Roads								
Expenditure								
350-42-1000-542500-000 Capital Outlay Other Equipment Pw	40,088.00					67,040.00	67,040.00	
Total Revenue								
Total Expenditure	\$40,088.00					\$67,040.00	\$67,040.00	
Net	-\$40,088.00					-\$67,040.00	-\$67,040.00	
Department: 72 County Agent								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
350-72-1000-542400-000 Computers - Co Agent	963.00	1,000.00	576.00		42	1,000.00	3,000.00	
Total Revenue								
Total Expenditure	\$963.00	\$1,000.00	\$576.00			\$1,000.00	\$3,000.00	
Net	-\$963.00	-\$1,000.00	-\$576.00			-\$1,000.00	-\$3,000.00	
Department: 90 E M A								
Expenditure								
350-90-3670-541000-000 Capital Outlay - Outdoor Warning						24,000.00	24,000.00	
Total Revenue								
Total Expenditure						\$24,000.00	\$24,000.00	
Net						-\$24,000.00	-\$24,000.00	
Department: 98 Transfers In								
Revenue								
350-98-1000-391000-100 Transfer In From General Fund	275,780.00	21,900.00			100	417,102.00	343,216.00	
Total Revenue	\$275,780.00	\$21,900.00				\$417,102.00	\$343,216.00	
Total Expenditure								
Net	\$275,780.00	\$21,900.00				\$417,102.00	\$343,216.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 99 Transfers Out								
Expenditure								
350-99-1000-571000-100 Caip Fund Transfers To General			47,715.00					
Total Revenue								
Total Expenditure			\$47,715.00					
Net			-\$47,715.00					
Fund: 716 Law Library - Superior Court								
Department: 03 Revenue Accounts								
Revenue								
716-03-2150-341100-000 Library Fees- Superior Court		10,000.00			100	10,000.00		
716-03-2150-351110-000 Law Library - Superior	2,306.00						2,500.00	
716-03-2400-351130-000 Law Library - Magistrate	3,190.00						3,500.00	
716-03-2450-351150-000 Law Library - Probate	3,950.00						4,000.00	
Total Revenue	\$9,446.00	\$10,000.00				\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$9,446.00	\$10,000.00				\$10,000.00	\$10,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 21 Clerk Of Superior Court								
Expenditure								
716-21-2000-531000-000 Law Library Supplies	1,289.00							
716-21-3000-521000-000 Professional & Technical Services	11,153.00	10,000.00			100	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$12,442.00	\$10,000.00				\$10,000.00	\$10,000.00	
Net	-\$12,442.00	-\$10,000.00				-\$10,000.00	-\$10,000.00	
Report Total Revenue	\$38,555,523.00	\$33,836,809.00	\$19,056,278.00			\$38,583,125.00	\$37,989,510.00	
Report Total Expenditure	\$26,301,744.00	\$33,836,809.00	\$22,543,358.00			\$38,545,585.18	\$37,989,510.00	
Report Total Net	\$12,253,779.00		-\$3,487,080.00			\$37,539.82		



2025 Renewal Presentation for Pike County Board of Commissioners

Presented by Jeff Massey

Pike County Board of Commissioners
Group Medical Renewal & Alternate Results
July 1, 2025

Carrier Funding Type Option				Aetna Fully Insured Current - Plan 1 HRA OAMC 2500 100/70 SJ RX 5 HRA	Aetna Fully Insured Current - Plan 2 Traditional OAMC 2500 80/60	Aetna Fully Insured NEGOTIATED Renewal - Plan 1 OAMC 2500 100/70 SJ RX 5 HRA	Aetna Fully Insured NEGOTIATED Renewal - Plan 2 OAMC 2500 80/60	Aetna Fully Insured Proposed - Plan 1 HRA OAMC 3500 100/70	Aetna Fully Insured Proposed - Plan 2 Traditional (No chgs) OAMC 2500 80/60
Enrollment	P1	P2	Total						
- Employee Only	36	11	47	\$798.62	\$1,039.79	\$917.64	\$1,194.75	\$857.13	\$1,194.75
- Employee + Spouse	4	6	10	\$1,677.06	\$2,183.52	\$1,927.00	\$2,508.94	\$1,799.92	\$2,508.92
- Employee + Child(ren)	14	4	18	\$1,557.29	\$2,027.56	\$1,789.38	\$2,329.73	\$1,671.38	\$2,379.72
- Employee + Family	11	5	16	\$2,435.76	\$3,171.31	\$2,798.77	\$3,643.94	\$2,614.21	\$3,643.92
	65	26	91	\$84,053.98	\$48,505.60	\$96,580.83	\$55,734.51	\$90,211.99	\$55,934.25
Monthly Premium				\$132,559.58		\$152,315.34		\$146,146.24	
Annual Premium				\$1,590,714.96		\$1,827,784.08		\$1,753,754.88	
% Change				-		14.90%		10.25%	
\$ Change				-		\$237,069.12		\$163,039.92	
Comments				Aetna Original Renewal Assessment 23.5%					

The rates and benefits shown in this proposal are for an illustrative comparison only. Please refer to the carrier's certificate of coverage for a complete description of benefits, exclusions, and limitations. In the event of a discrepancy, the carrier's contract will always govern. Rates shown are not final until final underwriting is approved by carrier.

Pike County Board of Commissioners
Group Medical Plan Comparisons - Aetna Renewal
July 1, 2025

Carrier Funding Type Option Plan Name	Aetna Fully Insured Current - Plan 1 HRA OAMC 2500 100/70 SJ RX 5 HRA	Aetna Fully Insured Current - Plan 2 Traditional OAMC 2500 80/60	Aetna Fully Insured NEGOTIATED Renewal - Plan 1 HRA OAMC 2500 100/70 SJ RX 5 HRA	Aetna Fully Insured NEGOTIATED Renewal - Plan 2 Traditional OAMC 2500 80/60
Network	Choice POSII	Choice POSII	Choice POSII	Choice POSII
Website	aetna.com	aetna.com	aetna.com	aetna.com
Deductible (Ind/Fam)	\$2,500 / \$5,000	\$2,500 / \$5,000	\$2,500 / \$5,000	\$2,500 / \$5,000
Maximum Out of Pocket (Ind/Fam)	\$7,900 / \$15,800	\$5,000 / \$10,000	\$7,900 / \$15,800	\$5,000 / \$10,000
Coinsurance	0%	20%	0%	20%
Primary Care Visit	\$25 copay/visit, deductible waived	\$25 copay/visit, deductible waived	\$25 copay/visit, deductible waived	\$25 copay/visit, deductible waived
Specialist Visit	\$50 copay/visit; after deductible	\$50 copay/visit, deductible waived	\$50 copay/visit; after deductible	\$50 copay/visit, deductible waived
CT/PET Scans and MRI	\$250 copay/visit, after ded	20% after \$500 copay; after deductible	\$250 copay/visit, after ded	20% after \$500 copay; after deductible
Outpatient Surgery (Facility)	\$300 copay/visit, after ded	\$150 copay/visit, deductible waived	\$300 copay/visit, after ded	\$150 copay/visit, deductible waived
Inpatient Hospital/Surgery	\$500 copay/stay, after ded	20% coinsurance after \$500 copay/stay	\$500 copay/stay, after ded	20% coinsurance after \$500 copay/stay
Urgent Care	\$75 copay/visit, ded does not apply	\$100 copay/visit, deductible waived	\$75 copay/visit, ded does not apply	\$100 copay/visit, deductible waived
Emergency Room (Facility)	\$500 copay/visit, after ded	\$350 copay/visit, deductible waived	\$500 copay/visit, after ded	\$350 copay/visit, deductible waived
Out-of-Network Plan Summary				
Deductible (Ind/Fam)	\$10,000 / \$20,000	\$5,000 / \$10,000	\$10,000 / \$20,000	\$5,000 / \$10,000
Maximum Out of Pocket (Ind/Fam)	\$20,000 / \$40,000	\$10,000 / \$20,000	\$20,000 / \$40,000	\$10,000 / \$20,000
Coinsurance	30%	40%	30%	40%
Prescription Drug Benefit				
Retail	T1 \$15 / T2 \$35 / T3 \$65 / T4 PS \$250; NPS \$500	T1 \$15 / T2 \$45 / T3 \$95 / T4 PS \$50; NPS \$60	T1 \$15 / T2 \$35 / T3 \$65 / T4 PS \$250; NPS \$500	T1 \$15 / T2 \$45 / T3 \$95 / T4 PS \$50; NPS \$60
Mail Order	T1 \$37.50 / T2 \$87.50 / T3 \$162.50 after ded	T1 \$37.50 / T2 \$112.50 / T3 \$237.50	T1 \$37.50 / T2 \$87.50 / T3 \$162.50 after ded	T1 \$37.50 / T2 \$112.50 / T3 \$237.50
Prescription Deductible	Deductible waived for Generics; ded applies Preferred & Non-preferred;	NA	Deductible waived for Generics; ded applies Preferred & Non-preferred;	NA
Credits				
Wellness Fund	NA	NA	NA	NA
Technology Credit	NA	NA	NA	NA
Annual Change				
%	-	-	14.90%	
\$	-	-	\$237,069.12	
Additional Notes				

The rates and benefits shown in this proposal are for an illustrative comparison only. Please refer to the carrier's certificate of coverage for a complete description of benefits, exclusions, and limitations. In the event of a discrepancy, the carrier's contract will always govern. Rates shown are not final until final underwriting is approved by carrier.

Pike County Board of Commissioners
Group Medical Plan Comparisons - Aetna Alternates
July 1, 2025

Carrier Funding Type Option Plan Name	Aetna Fully Insured Current - Plan 1 HRA OAMC 2500 100/70 SJ RX 5 HRA	Aetna Fully Insured Current - Plan 2 Traditional OAMC 2500 80/60	Aetna Fully Insured NEGOTIATED Renewal - Plan 1 HRA OAMC 2500 100/70 SJ RX 5 HRA	Aetna Fully Insured NEGOTIATED Renewal - Plan 2 Traditional OAMC 2500 80/60
Network	Choice POSII	Choice POSII	Choice POSII	Choice POSII
Website	aetna.com	aetna.com	aetna.com	aetna.com
Deductible (Ind/Fam)	\$2,500 / \$5,000	\$2,500 / \$5,000	\$3,500 / \$7,000	\$2,500 / \$5,000
Maximum Out of Pocket (Ind/Fam)	\$7,900 / \$15,800	\$5,000 / \$10,000	\$7,900 / \$15,800	\$5,000 / \$10,000
Coinsurance	0%	20%	0%	20%
Primary Care Visit	\$25 copay/visit, deductible waived	\$25 copay/visit, deductible waived	\$25 copay/visit, deductible waived	\$25 copay/visit, deductible waived
Specialist Visit	\$50 copay/visit; after deductible	\$50 copay/visit, deductible waived	\$50 copay/visit; after deductible	\$50 copay/visit, deductible waived
CT/PET Scans and MRI	\$250 copay/visit, after ded	20% after \$500 copay; after deductible	\$250 copay/visit, after ded	20% after \$500 copay; after deductible
Outpatient Surgery (Facility)	\$300 copay/visit, after ded	\$150 copay/visit, deductible waived	\$300 copay/visit, after ded	\$150 copay/visit, deductible waived
Inpatient Hospital/Surgery	\$500 copay/stay, after ded	20% coinsurance after \$500 copay/stay	\$500 copay/stay, after ded	20% coinsurance after \$500 copay/stay
Urgent Care	\$75 copay/visit, ded does not apply	\$100 copay/visit, deductible waived	\$75 copay/visit, ded does not apply	\$100 copay/visit, deductible waived
Emergency Room (Facility)	\$500 copay/visit, after ded	\$350 copay/visit, deductible waived	\$500 copay/visit, after ded	\$350 copay/visit, deductible waived
Out-of-Network Plan Summary				
Deductible (Ind/Fam)	\$10,000 / \$20,000	\$5,000 / \$10,000	\$10,000 / \$20,000	\$5,000 / \$10,000
Maximum Out of Pocket (Ind/Fam)	\$20,000 / \$40,000	\$10,000 / \$20,000	\$20,000 / \$40,000	\$10,000 / \$20,000
Coinsurance	30%	40%	30%	40%
Prescription Drug Benefit				
Retail	T1 \$15 / T2 \$35 / T3 \$65 / T4 PS \$250; NPS \$500	T1 \$15 / T2 \$45 / T3 \$95 / T4 PS \$50; NPS \$60	T1 \$15 / T2 \$35 / T3 \$65 / T4 PS \$250; NPS \$500	T1 \$15 / T2 \$45 / T3 \$95 / T4 PS \$50; NPS \$60
Mail Order	T1 \$37.50 / T2 \$87.50 / T3 \$162.50 after ded	T1 \$37.50 / T2 \$112.50 / T3 \$237.50	T1 \$37.50 / T2 \$87.50 / T3 \$162.50 after ded	T1 \$37.50 / T2 \$112.50 / T3 \$237.50
Prescription Deductible	Deductible waived for Generics; ded applies Preferred & Non-preferred;	NA	Deductible waived for Generics; ded applies Preferred & Non-preferred;	NA
Credits				
Wellness Fund	NA	NA	NA	NA
Technology Credit	NA	NA	NA	NA
Annual Change				
%	-	-	10.25%	
\$	-	-	\$163,039.92	
Additional Notes				

The rates and benefits shown in this proposal are for an illustrative comparison only. Please refer to the carrier's certificate of coverage for a complete description of benefits, exclusions, and limitations. In the event of a discrepancy, the carrier's contract will always govern. Rates shown are not final until final underwriting is approved by carrier.

Pike County Board of Commissioners
Group Dental
July 1, 2025

Bundling discount of 2% off Medical

Carrier Option Plan Name		Anthem Current & Renewal Essential Choice / Complete Network		Aetna Proposed Alternate DPPO
Deductible (In/Out)	Individual	\$50		\$50
	Family	\$150		\$150
Waiting Periods	Timely Applicant	None		None
	Late Entrant	None		None
Preventive		100%		100%
Basic		80%		80%
Major		50%		50%
Ortho		Not covered		Not covered
Endo / Perio		Basic / Basic		Basic / Basic
Out of Network		90th Percentile		90th Percentile
Plan Year Maximum		\$1,000		\$1,000
Ortho Lifetime Maximum		Not covered		Not covered
Rollover		No		No
Website		anthem.com		aetna.com
Enrollment	Total	Current Rates	Renewal Rates	Proposed Rates
-Employee Only	72	\$25.01	\$32.39	\$27.31
-Employee + Spouse	11	\$49.84	\$64.54	\$54.44
-Employee + Child(ren)	19	\$59.91	\$77.58	\$65.43
-Employee + Family	13	\$89.86	\$116.37	\$98.25
	115	\$4,655.43	\$6,028.85	\$5,085.58
Monthly Premium		\$4,655.43	\$6,028.85	\$5,085.58
Annual Premium		\$55,865.16	\$72,346.20	\$61,026.96
% Change		-	29.50%	9.24%
\$ Change		-	\$72,346	\$5,162
Rate Guarantee		-	1 year to 7/1/2026	1 year to 7/1/2026 w/6.5% rate cap

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Pike County Board of Commissioners

Group Basic Term Life / Accidental Death & Dismemberment

July 1, 2025

Carrier Option		TheStandard Current & Renewal	
Schedule of Benefits		\$15,000	
Guarantee Issue		\$15,000	
Waiver of Premium		Yes	
Conversion		Yes	
Accelerated Benefits		Yes	
Age Reduction		65% Age 65; 50% Age 70	
Rates (based on 122 FTE)		Current Rates	Renewal Rates
Monthly Rate per \$1,000 of Benefit	Life	\$0.086	\$0.086
	AD&D	\$0.020	\$0.020
Monthly Volume		\$1,804,500	\$1,804,500
Monthly Premium		\$191.28	\$191.28
Annual Premium		\$2,295.32	\$2,295.32
% Change		0.0%	
\$ Change		\$0.00	
Rate Guarantee		1 year until 7/1/2026	

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Pike County Board of Commissioners
Employer-Paid Group Short-Term Disability
July 1, 2025

Carrier Option		TheStandard Current & Renewal	
Participation Requirement		100%	
Weekly Benefit	Earnings	60%	
	Maximum	\$1,000	
Elimination Period	Accident	14 days	
	Sickness	14 days	
Benefit Period (excludes elimination period)		11 weeks	
Definition of Earnings		Annual salary effective immediately prior to date of disability	
		Current Rates	Renewal Rates
Monthly Rate per \$10/Weekly Benefit		\$0.340	\$0.340
Covered Weekly Benefit		\$66,333	\$66,333
Monthly Premium		\$2,255.32	\$2,255.32
Annual Premium		\$27,063.86	\$27,063.86
% Change		0.0%	
\$ Change		\$0.00	
Rate Guarantee		1 year to 7/1/2026	

The rates and benefits shown in this proposal are for an illustrative comparison only. Please refer to the carrier's certificate of coverage for a complete description of benefits, exclusions, and limitations. In the event of a discrepancy, the carrier's contract will always govern. Rates shown are not final until final underwriting is approved by carrier.

Pike County Board of Commissioners
Employer-Paid Group Long-Term Disability
July 1, 2025

Carrier Option		Carrier Name Current & Renewal	
Participation Requirement		100%	
Monthly Benefit	Earnings	50%	
	Maximum	\$5,000	
	Minimum	The greater of \$100; or 10% of Your Gross Monthly Benefit	
Definition of Earnings		Your annual salary from the Plan Sponsor in effect immediately prior to Your date of disability. Commissions, bonuses, overtime pay, and extra compensation will be excluded when determining Your salary.	
Elimination Period		90 days	
Own Occupation Period		24 months	
Benefit Duration		ADEA – 65 Reducing Benefit Duration (RBD)	
Return to Work Incentive		If You participate in a Vocational Rehabilitation Program that is approved by Our Vocational Rehabilitation specialist, We may increase Your Gross Monthly Benefit Payment by 5%, up to a maximum additional payment of \$750 per month, not to exceed the Maximum Monthly Benefit as shown in the Schedule of Benefits.	
Rehabilitation Benefit		Available and may be mandatory	
Pre-Existing Conditions		3 / 12	
		Current Rates	Renewal Rates
Monthly Rate		\$0.372	\$0.372
Covered Monthly Payroll		\$477,205	\$477,205
Monthly Premium		\$1,775.20	\$1,775.20
Annual Premium		\$21,302.43	\$21,302.43
% Change		0%	
\$ Change		\$0.00	
Rate Guarantee		1 year to 07/01/2026	

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Employee Voluntary Coverage Options for

- Group Vision
- Group Term Life/AD&D
- Group Whole Life
- Accident, Critical
Illness & Hospital
Indemnity

Pike County Board of Commissioners
Voluntary Group Vision
July 1, 2025

Bundling discount .5% off Medical

Carrier Option Network		Anthem Current & Renewal Blue View Vision		Aetna Proposed Alternate Aetna Vision	
Exams	Benefit	\$10 copay		\$10 copay	
	Frequency	every 12 months		every 12 months	
Materials	Copay	\$25 copay		\$20 copay	
Lenses	Benefit	Single, Bifocal, Trifocal, Lenticular		Single, Bifocal, Trifocal, Lenticular	
	Frequency	every 12 months		every 12 months	
Contacts (Instead of Glasses)	Benefit	\$130 allowance plus 15% off any balance on conventional contacts		\$130 allowance plus 15% off any balance on conventional contacts	
	Fitting Copay	unknown		unknown	
	Frequency	every 12 months		every 12 months	
Frames	Benefit	\$130 allowance 20% off balance		\$130 allowance 20% off balance	
	Frequency	every 24 months		every 24 months	
Enrollment		Current Rates	Renewal Rates	Proposed Rates	
-Employee Only	49	\$5.89	\$5.89	\$6.13	
-Employee + Spouse	12	\$11.17	\$11.17	\$11.66	
-Employee + Children	15	\$11.75	\$11.75	\$12.27	
-Employee + Family	11	\$17.29	\$17.29	\$18.02	
	87				
Monthly Premium		\$789.09	\$789.09	\$822.56	
Annual Premium		\$9,469.08	\$9,469.08	\$9,870.72	
% Change		0.0%		4.2%	
\$ Change		\$0.00		\$401.64	
Rate Guarantee		1 year to 7/1/2026		2 year to 7/1/2027	

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Pike County Board of Commissioners
Group Voluntary Term Life/Accidental Death & Dismemberment
July 1, 2025

No rate change

Carrier Option		TheStandard Current & Renewal
Participation Required		-
Employee Benefit		\$10,000 increment to \$300,000 or 5x annual earnings
Spouse Benefit		\$5,000 increment to \$150,000; benefit is 50% of employee combined amount of Basic & Optional Life in force
Child Benefit (to age 26)		\$10,000
Guarantee Issue Amount	Employee	\$100,000
	Spouse	\$30,000
	Child	\$10,000
Age Reduction		35% at age 65; 50% at age 70
Waiver of Premium		to age 65
Portability/Conversion		Yes
Accelerated Benefits		50% to max of \$250,000
Rates per \$1,000		Proposed EE & SP Rates
Age	Under age 25	\$0.060
	25 - 29	\$0.060
	30 - 34	\$0.090
	35 - 39	\$0.130
	40 - 44	\$0.200
	45 - 49	\$0.340
	50 - 54	\$0.600
	55 - 59	\$0.990
	60 - 64	\$1.640
	65 - 69	\$2.500
	70 - 74	\$3.650
Child(ren)	All ages	\$0.207
AD&D	Employee	Included above
	Spouse	included above
	Child	Included above
Rate Guarantee		1 year to 7/1/2026

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Pike County Board of Commissioners
Group Voluntary Whole Life
July 1, 2025

No rate change

Carrier Option		TheStandard Current & Renewal	
Participation Required		5 minimum enrolled	
Benefit Overview		<ul style="list-style-type: none"> You choose a fully guaranteed death benefit (premiums payable to age 95) to leave behind, or if you live to age 121, a lump-sum maturity benefit is paid. Coverage for spouse and children is available through separate certificate or rider. Premiums are affordable and conveniently payroll deducted. 	
Employee Benefit	Minimum Amount	\$5,000	
	Maximum Amount	\$250,000	
	Guaranteed Issue	\$75,000	
Spouse Benefit	Minimum Amount	Working Spouse: \$5,000	Non-working Spouse: \$5,000
	Maximum Amount	Working Spouse: \$150,000	Non-working Spouse: \$50,000
	Guaranteed Issue	Working Spouse: \$25,000	Non-working Spouse: \$10,000
Child Benefit	Minimum Amount	\$5,000	
	Maximum Amount	\$50,000	
	Guaranteed Issue	\$20,000	
	Child Age Limit	under the age of 26 and either a full-time student	
Age Reduction		35% at age 65; 50% at age 70	
Portability/Conversion		Coverage may be continued if the employee ceases to be a member of an eligible class for any reason. The rates do not change when the employee leaves the Group. To continue coverage, premiums must be paid directly to the company.	
Accelerated Benefits		an advance of the death benefit, up to 75% of the certificate face amount, when certified terminally ill.	
Accelerated Death Benefit for Long Term Care		a monthly advance of 4% of the death benefit for up to 25 months while receiving qualified long-term care services after a 90-day elimination period when certified chronically ill by a licensed health care practitioner.	
Rates		see the following rate tables for Non-Tobacco & Tobacco	
Rate Guarantee		1 year to 7/1/2026	

The rates and benefits shown in this proposal are for an illustrative comparison only. Please refer to the carrier's certificate of coverage for a complete description of benefits, exclusions, and limitations. In the event of a discrepancy, the carrier's contract will always govern. Rates shown are not final until final underwriting is approved by carrier.

Allstate Benefits Group Whole Life Insurance (GWL) for Employee/Member with riders (when available for the issue age): Accelerated Death Benefit for Long Term Care (GWCLTC)†, and Accelerated Death Benefit for Terminal Illness or Condition										
NON - TOBACCO PREMIUM RATES AND VALUES (These are GI quotes, unless otherwise noted)										
Face Amount	\$10,000		\$20,000		\$30,000		\$40,000		\$50,000	
Issue Age	Weekly	CV @ age 65	Weekly	CV @ age 65	Weekly	CV @ age 65	Weekly	CV @ age 65	Weekly	CV @ age 65
	Premium	or 10 years¹	Premium	or 10 years¹	Premium	or 10 years¹	Premium	or 10 years¹	Premium	or 10 years¹
18	1.19	3,517	2.37	7,034	3.55	10,551	4.73	14,068	5.92	17,585
19	1.09	3,498	2.18	6,997	3.26	10,495	4.35	13,993	5.44	17,492
20	1.12	3,479	2.24	6,957	3.36	10,436	4.47	13,914	5.59	17,393
21	1.16	3,458	2.31	6,916	3.47	10,374	4.63	13,832	5.78	17,290
22	1.21	3,436	2.41	6,873	3.61	10,309	4.81	13,745	6.01	17,182
23	1.25	3,413	2.5	6,827	3.76	10,240	5	13,653	6.26	17,067
24	1.31	3,389	2.62	6,778	3.93	10,168	5.24	13,557	6.55	16,946
25	1.37	3,364	2.75	6,727	4.12	10,091	5.49	13,455	6.86	16,819
26	1.44	3,337	2.87	6,674	4.31	10,011	5.74	13,348	7.18	16,685
27	1.51	3,308	3.01	6,617	4.51	9,925	6.01	13,234	7.52	16,542
28	1.57	3,278	3.14	6,557	4.7	9,835	6.26	13,114	7.83	16,392
29	1.64	3,247	3.29	6,494	4.93	9,741	6.56	12,988	8.21	16,235
30	1.72	3,214	3.44	6,427	5.16	9,641	6.88	12,855	8.6	16,069
31	1.81	3,179	3.61	6,357	5.42	9,536	7.22	12,715	9.02	15,894
32	1.9	3,142	3.79	6,284	5.69	9,426	7.58	12,568	9.48	15,710
33	2	3,103	4	6,207	6	9,310	8	12,414	10	15,517
34	2.16	3,063	4.31	6,126	6.47	9,189	8.63	12,252	10.78	15,316
35	2.31	3,021	4.62	6,042	6.93	9,064	9.24	12,085	11.55	15,106
36	2.4	2,978	4.79	5,955	7.19	8,933	9.58	11,910	11.97	14,888
37	2.48	2,932	4.95	5,864	7.43	8,797	9.9	11,729	12.38	14,661
38	2.62	2,885	5.23	5,769	7.85	8,654	10.46	11,539	13.07	14,424
39	2.75	2,835	5.5	5,670	8.25	8,505	11	11,340	13.74	14,175
40	2.9	2,782	5.79	5,565	8.68	8,347	11.57	11,130	14.47	13,912
41	3.05	2,727	6.1	5,454	9.15	8,180	12.2	10,907	15.24	13,634
42	3.24	2,668	6.48	5,336	9.71	8,004	12.95	10,672	16.19	13,340
43	3.44	2,605	6.87	5,211	10.31	7,816	13.74	10,422	17.18	13,027
44	3.65	2,539	7.29	5,078	10.94	7,617	14.58	10,156	18.23	12,695
45	3.84	2,468	7.68	4,936	11.52	7,405	15.36	9,873	19.2	12,341
46	4.08	2,393	8.17	4,786	12.25	7,179	16.33	9,572	20.41	11,966
47	4.35	2,313	8.7	4,626	13.05	6,940	17.4	9,253	21.74	11,566
48	4.64	2,228	9.28	4,456	13.91	6,685	18.55	8,913	23.19	11,141
49	4.94	2,138	9.88	4,276	14.82	6,414	19.76	8,552	24.7	10,690
50	5.26	2,042	10.52	4,084	15.77	6,125	21.03	8,167	26.28	10,209
51	5.6	1,940	11.2	3,879	16.79	5,819	22.39	7,759	27.99	9,699
52	6.03	1,831	12.06	3,663	18.09	5,494	24.11	7,325	30.14	9,157
53	6.47	1,716	12.93	3,433	19.4	5,149	25.86	6,866	32.32	8,582
54	6.92	1,594	13.83	3,189	20.75	4,783	27.67	6,378	34.58	7,972
55	7.47	1,465	14.93	2,930	22.39	4,395	29.85	5,860	37.31	7,326
56	8.05	1,538	16.09	3,075	24.13	4,613	32.17	6,150	40.22	7,688
57	8.64	1,614	17.28	3,228	25.91	4,842	34.55	6,456	43.19	8,070
58	9.29	1,694	18.58	3,388	27.86	5,082	37.15	6,776	46.44	8,470
59	9.92	1,778	19.83	3,557	29.75	5,335	39.66	7,113	49.57	8,892
60	10.58	1,867	21.16	3,733	31.73	5,600	42.31	7,467	52.89	9,334
61	11.44	1,959	22.87	3,919	34.31	5,878	45.74	7,837	57.18	9,797
62	12.2	2,056	24.39	4,113	36.59	6,169	48.78	8,225	60.98	10,282
63	13.36	2,158	26.72	4,315	40.08	6,473	53.44	8,630	66.8	10,788
64	13.49	2,263	26.97	4,526	40.46	6,789	53.94	9,052	67.43	11,315
65	13.62	2,372	27.23	4,744	40.85	7,117	54.46	9,489	68.07	11,861
66	15.78	2,486	31.56	4,971	47.34	7,457	63.11	9,942	78.89	12,428
67	17.04	2,603	34.07	5,205	51.11	7,808	68.14	10,411	85.18	13,014
68	19.48	2,724	38.96	5,447	58.44	8,171	77.92	10,894	97.4	13,618
69	20.15	2,848	40.3	5,695	60.46	8,543	80.6	11,390	100.76	14,238
70	21.73	2,974	43.46	5,947	65.19	8,921	86.92	11,895	108.65	14,869

Allstate Benefits Group Whole Life Insurance (GWL) for Employee/Member with riders (when available for the issue age): Accelerated Death Benefit for Long Term Care (GWCLTC)†, and Accelerated Death Benefit for Terminal Illness or Condition										
TOBACCO PREMIUM RATES AND VALUES (These are GI quotes, unless otherwise noted)										
Face Amount	\$10,000		\$20,000		30,000		\$40,000		\$50,000	
Issue Age	Weekly Premium	CV @ age 65 or 10 years¹	Weekly Premium	CV @ age 65 or 10 years¹	Weekly Premium	CV @ age 65 or 10 years¹	Weekly Premium	CV @ age 65 or 10 years¹	Weekly Premium	CV @ age 65 or 10 years¹
19	1.81	4,397	3.61	8,794	5.42	13,192	7.22	17,589	9.02	21,986
20	1.82	4,373	3.63	8,745	5.45	13,118	7.27	17,491	9.08	21,864
21	1.9	4,347	3.8	8,694	5.71	13,041	7.61	17,388	9.5	21,735
22	1.99	4,320	3.98	8,640	5.96	12,959	7.95	17,279	9.94	21,599
23	2.08	4,291	4.16	8,582	6.24	12,873	8.31	17,164	10.39	21,456
24	2.18	4,261	4.35	8,522	6.52	12,783	8.69	17,044	10.86	21,306
25	2.28	4,230	4.56	8,459	6.84	12,689	9.12	16,918	11.4	21,148
26	2.38	4,196	4.76	8,392	7.14	12,589	9.52	16,785	11.9	20,981
27	2.49	4,161	4.97	8,322	7.46	12,483	9.94	16,644	12.43	20,805
28	2.6	4,124	5.19	8,247	7.79	12,371	10.38	16,495	12.98	20,619
29	2.71	4,084	5.41	8,169	8.11	12,253	10.81	16,337	13.51	20,422
30	2.8	4,043	5.6	8,085	8.39	12,128	11.19	16,170	13.98	20,213
31	2.94	3,999	5.87	7,997	8.8	11,996	11.73	15,994	14.67	19,993
32	3.08	3,952	6.15	7,904	9.23	11,857	12.3	15,809	15.38	19,761
33	3.24	3,903	6.47	7,806	9.7	11,709	12.93	15,612	16.17	19,516
34	3.41	3,852	6.81	7,703	10.21	11,555	13.61	15,407	17.01	19,259
35	3.56	3,798	7.12	7,596	10.68	11,394	14.24	15,192	17.79	18,990
36	3.73	3,741	7.45	7,483	11.18	11,224	14.9	14,965	18.63	18,707
37	3.93	3,682	7.86	7,364	11.79	11,046	15.72	14,728	19.65	18,411
38	4.15	3,620	8.3	7,240	12.45	10,861	16.6	14,481	20.74	18,101
39	4.37	3,555	8.73	7,110	13.1	10,666	17.46	14,221	21.82	17,776
40	4.57	3,487	9.14	6,974	13.7	10,460	18.26	13,947	22.83	17,434
41	4.83	3,415	9.66	6,829	14.49	10,244	19.32	13,659	24.15	17,074
42	5.11	3,339	10.22	6,677	15.33	10,016	20.44	13,354	25.54	16,693
43	5.4	3,258	10.8	6,515	16.2	9,773	21.59	13,031	26.99	16,289
44	5.72	3,172	11.42	6,344	17.13	9,516	22.84	12,688	28.55	15,860
45	6.01	3,081	12.01	6,161	18.02	9,242	24.02	12,323	30.02	15,404
46	6.34	2,984	12.67	5,967	19	8,951	25.34	11,935	31.67	14,919
47	6.71	2,881	13.4	5,762	20.11	8,642	26.8	11,523	33.5	14,404
48	7.1	2,772	14.19	5,543	21.28	8,315	28.37	11,086	35.47	13,858
49	7.5	2,656	14.99	5,311	22.49	7,967	29.98	10,623	37.47	13,279
50	7.93	2,533	15.85	5,065	23.78	7,598	31.7	10,130	39.62	12,663
51	8.42	2,401	16.83	4,803	25.25	7,204	33.66	9,606	42.07	12,007
52	8.93	2,262	17.87	4,525	26.8	6,786	35.73	9,048	44.66	11,311
53	9.48	2,114	18.96	4,227	28.43	6,341	37.91	8,455	47.39	10,569
54	10.06	1,956	20.11	3,912	30.17	5,867	40.22	7,823	50.27	9,779
55	10.64	1,788	21.26	3,575	31.9	5,363	42.53	7,150	53.16	8,938
56	11.35	1,843	22.69	3,686	34.03	5,528	45.37	7,371	56.72	9,214
57	12.05	1,898	24.1	3,795	36.14	5,693	48.19	7,590	60.23	9,488
58	12.8	1,953	25.61	3,905	38.4	5,858	51.2	7,811	64.01	9,764
59	13.53	2,008	27.06	4,017	40.59	6,025	54.12	8,034	67.65	10,042
60	14.22	2,065	28.44	4,130	42.66	6,196	56.87	8,261	71.09	10,326
61	15.04	2,123	30.07	4,245	45.1	6,368	60.14	8,491	75.17	10,614
62	16.03	2,182	32.06	4,364	48.09	6,546	64.12	8,728	80.15	10,910
63	17.02	2,244	34.04	4,488	51.06	6,732	68.08	8,976	85.1	11,220
64	18.09	2,315	36.17	4,631	54.25	6,946	72.34	9,261	90.42	11,577
65	18.95	2,405	37.9	4,811	56.85	7,216	75.8	9,621	94.74	12,027
66	19.82	2,501	39.64	5,002	59.46	7,502	79.28	10,003	99.1	12,504
67	21.25	2,603	42.5	5,206	63.74	7,809	84.99	10,412	106.23	13,015
68	22.95	2,713	45.89	5,425	68.84	8,138	91.78	10,851	114.73	13,564
69	24.67	2,831	49.33	5,662	74	8,493	98.66	11,324	123.32	14,156
70	26.42	2,957	52.83	5,914	79.25	8,871	105.67	11,828	132.08	14,785

Pike County Board of Commissioners

Group Accident

July 1, 2025

No rate change

Carrier Plan Name/Type	Anthem 6H6T	
Plan Name	Low / Off Job	
Plan Type	Off the job accident for all members	
Portability	Yes	
Participation	5 Enrolled Employees	
Pre-existing condition limitations	None	
Rate Guarantee	1 year to 7/1/2026	
Monthly Rates	Monthly	Bi-Weekly
Employee	\$7.63	\$3.52
Employee + Spouse	\$12.00	\$5.54
Employee + Child(ren)	\$12.63	\$5.83
Family	\$19.90	\$9.18
Accidental Death & Dismemberment (AD&D)	*See Anthem Proposal for full suite of Accident Benefit Coverage	
Employee	\$50,000	
Spouse	50%	
Children	25%	
Common Carrier Death	\$150,000	
Both hands or both feet, sight-both eyes, speech & hearing (both ears)	\$50,000	
1 hand & 1 foot; 1 hand or 1 foot; sight-1 eye; speech or hearing (both ears)	\$25,000	
Thumb & index finger (same hand)	\$5,000	
Accident Benefit Overview		
Hospital Admission	\$1,000	
Daily Hospital Confinement	\$200	
Daily ICU Confinement	\$400	
Ambulance - Air	\$1,000	
Ambulance - Ground	\$300	
Blood/Plasma/Platelets	\$300	
Emergency Room	\$200	
Diagnostic Exam	\$150	
Urgent Care	\$150	
X-Ray	\$150	
Emergency Services Benefits	\$150 - \$1,000	
Accident Follow-up Care Benefits	\$25 - \$300	
Specified Injury & Services Benefits	\$100 - \$1,000	
Dislocations Schedule	\$320 - \$3,800	
Fractures Schedule	\$320 - \$4,000	
Catastrophic Injury Benefits	Up to \$10,000	

The rates and benefits shown in this proposal are for an illustrative comparison only. Please refer to the carrier's certificate of coverage for a complete description of benefits, exclusions, and limitations. In the event of a discrepancy, the carrier's contract will always govern. Rates shown are not final until final underwriting is approved by carrier.

Pike County Board of Commissioners

Voluntary Group Critical Illness

July 1, 2025

No rate change

Carrier Plan Type RATES: Monthly Rate per \$1000 all members	Anthem Critical Illness - Uni-Tobacco							
	\$10,000 Plan with Skin Cancer (6A4L)				\$20,000 Plan with Skin Cancer (6A4M)			
	EE Only	EE + SP	EE + CH	EE + FAM	EE Only	EE + SP	EE + CH	EE + FAM
AGE BANDS								
18 - 24	\$3.67	\$6.00	\$5.59	\$9.24	\$6.25	\$9.87	\$9.12	\$13.22
25 - 29	\$4.51	\$7.29	\$6.43	\$9.53	\$7.85	\$12.25	\$10.72	\$15.60
30 - 34	\$5.09	\$8.18	\$7.01	\$10.42	\$8.95	\$13.94	\$11.82	\$17.29
35 - 39	\$6.45	\$10.23	\$8.37	\$12.47	\$11.64	\$17.98	\$14.51	\$21.33
40 - 44	\$8.67	\$13.66	\$10.59	\$15.90	\$15.98	\$24.60	\$18.85	\$27.95
45 - 49	\$12.77	\$20.01	\$14.69	\$22.25	\$24.06	\$37.03	\$26.93	\$40.38
50 - 54	\$17.64	\$27.59	\$19.56	\$29.83	\$33.71	\$52.00	\$36.58	\$55.35
55 - 59	\$24.41	\$38.17	\$26.33	\$40.41	\$47.13	\$72.93	\$50.00	\$76.28
60 - 64	\$34.42	\$53.72	\$36.34	\$55.96	\$67.00	\$103.70	\$69.87	\$107.05
65 - 69	\$46.39	\$72.06	\$48.31	\$74.30	\$90.74	\$139.96	\$93.61	\$143.31
70 - 74	\$62.63	\$96.98	\$64.55	\$99.22	\$123.08	\$189.51	\$125.95	\$192.86
75 - 79	\$85.23	\$131.22	\$87.15	\$133.46	\$168.16	\$257.73	\$171.03	\$261.08
80 - 84	\$101.26	\$155.47	\$103.18	\$157.71	\$200.18	\$306.13	\$203.05	\$309.48
Employee Coverage Amount	\$10,000				\$20,000			
Spouse Coverage Amount	\$5,000				\$10,000			
Child Coverage Amount	\$5,000				\$10,000			
Rate Basis Type	Attained Age				Attained Age			
Cancer								
Invasive cancer	100%				100%			
Non-Invasive cancer	25%				25%			
Benign Brain Tumor	100%				100%			
Vascular								
Heart Transplant	100%				100%			
Heart Attached (Myocardial Infarction)	100%				100%			
Stroke	100%				100%			
Coronary Artery By-Pass Surgery	25%				25%			
Other Specified Illness Benefits								
Coma, Paralysis, Major Organ Transplant, End Stage Renal Disease, Loss of Hearing, Loss of Speech, Loss of Vision	100%				100%			
Neurological Benefits: Advanced Parkinson's Disease, Advanced Alzheimer's Disease, Amyotrophic Lateral Sclerosis, Advanced Multiple Sclerosis	100%				100%			
Recurrence Benefits	6 months				6 months			
Invasive cancer, Benign Brain Tumor, Heart Transplant, Heart Attack (Myocardial Infarction), Stroke, Coma, Major Organ Transplant	50% of previously covered benefit				50% of previously covered benefit			
Additional Benefits								
Health screening	\$50, per covered person, per calendar year				\$50, per covered person, per calendar year			
Skin Cancer Benefit	\$250, payable once per each covered person's lifetime				\$250, payable once per each covered person's lifetime			
Pre-Existing Conditions Limitation	None				None			
Additional Occurrence of Multiple Conditions	Covered with 30 day separation period if both conditions				Covered with 30 day separation period if both conditions			
Extended Continuation	Up to Age Limit				Up to Age Limit			
Termination Age	Age 85				Age 85			
Underwriting	Guaranteed Issue				Guaranteed Issue			
Eligibility Requirements	Must be Actively at Work				Must be Actively at Work			
Contribution Type	Voluntary				Voluntary			
Participation Requirement								
	5 Enrolled Employees							

The rates and benefits shown in this proposal are for an illustrative comparison only. Please refer to the carrier's certificate of coverage for a complete description of benefits, exclusions, and limitations. In the event of a discrepancy, the carrier's contract will always govern. Rates shown are not final until final underwriting is approved by carrier.

Pike County Board of Commissioners

Voluntary Group Hospital Indemnity

July 1, 2025

No rate change

Carrier Plan Name/Type Monthly Rates	Anthem			
	Low Plan with ICU		High Plan with ICU	
	Current	Renewal	Current	Renewal
	Employee	\$11.26	\$11.26	\$22.51
Employee & Spouse	\$23.36	\$23.36	\$46.72	\$46.72
Employee & Child(ren)	\$17.44	\$17.44	\$34.87	\$34.87
Family	\$30.41	\$30.41	\$60.82	\$60.82
Benefits Overview	Contract Code 3U6S		Contract Code 3U6T	
Hospital Confinement - First Day Benefit	\$500		\$1,000	
First Day Hospital Confinement - Annual Max	1 day		1 day	
Hospital Confinement - Daily Benefit	\$100		\$200	
Daily Hospital Confinement - Annual Max	31 days		31 days	
ICU Confinement - Daily Benefit	\$200		\$400	
Daily ICU Confinement - Annual Max	31 days		31 days	
Coverage Features				
Pre-Existing Conditions Limitation	None		None	
Extended Continuation	Up to 3 years		Up to 3 years	
Termination Age	Age 85		Age 85	
Underwriting	Guaranteed Issue		Guaranteed Issue	
Eligibility Requirements	Must be Actively at Work		Must be Actively at Work	
Contribution/Participation	Voluntary		Voluntary	
Benefit Waiting Period	Not Included		Not Included	
Pregnancy Waiting Period	None		None	
Covered Events	Illness & Injury / 24 Hour		Illness & Injury / 24 Hour	
Rate Guarantee	1 year to 7/1/2026			

The rates and benefits shown in this proposal are for an illustrative comparison only. Please refer to the carrier's certificate of coverage for a complete description of benefits, exclusions, and limitations. In the event of a discrepancy, the carrier's contract will always govern. Rates shown are not final until final underwriting is approved by carrier.



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Medical Renewal - Aetna

- Original Renewal Assessment by Underwriting 23.5%
- Negotiated Renewal with Underwriting 14.9%
- Plan Change consideration on Plan 1 HRA – change from \$2,500 deductible to \$3,500 deductible reduced plan increase on HRA from 14.9% to 7.33%
- Blended with Plan 2 (no changes) renewal increase will be 10.25%.

Aetna provided Dental and Vision plan proposals for 7.1.2025.

- Aetna PPO Dental is 9.24% above current.
- Aetna Vision PPO is 4.2% above current.

Anthem – Dental, Vision, Worksite

- Anthem’s original Dental renewal assessment buy underwriting was 39.03%.
- We worked with Anthem’s account team for rate action reduction and underwriting is offering 29.5% above current.
- Anthem’s Vision is no rate change for 7.1.2025.
- Anthem’s Worksite lines (Accident – Critical Illness – Hospital Indemnity) are all no rate change for 7.1.2025.

The Standard – Group Basic Term LifeAD&D, Short-Term Disability, Long-Term Disability, and Voluntary Group Term LifeAD&D

- The Standard is renewing all lines with a rate pass for 7.1.2025.

Allstate Group Whole Life with Long Term Care Rider

- No change to rate tables for 7.1.2025

Flores & Associates - HRA/FSA/COBRA Administration

- No changes needed for 7.1.2025.

EMPLOYEE Bi-Weekly Contributions for Medical Plan Options

Pike County Board of Commissioners

Proposed

**Current Plan Year (PY)
2024-2025**

**Upcoming Plan Year
(PY) 2025-2026**

County keeping same contribution level

85% on Medical Plan 1 &
80.47% on Plan 2

85% on Medical Plan 1 &
80.47% on Plan 2

Aetna Plan 1 HRA \$2500 100/70 Negotiated 14.9% Renewal	Bi-weekly (26) EE Deduction	Bi-weekly (26) EE Deduction	\$ of Change per pay period (PPP)	% of Change per pay period (PPP)
Employee Only	\$ 55.29	\$ 63.53	\$ 8.24	14.9%
Employee + Spouse	\$ 116.10	\$ 133.41	\$ 17.31	14.9%
Employee + Child or Children	\$ 107.81	\$ 123.88	\$ 16.07	14.9%
Employee + Spouse & Child(ren)	\$ 168.63	\$ 193.76	\$ 25.13	14.9%

Aetna Plan 1 HRA \$3500 100/70 Proposed Alternate 10.25% Renewal	Bi-weekly (26) EE Deduction	Bi-weekly (26) EE Deduction	\$ of Change per pay period (PPP)	% of Change per pay period (PPP)
Employee Only	\$ 55.29	\$ 59.34	\$ 4.05	7.3%
Employee + Spouse	\$ 116.10	\$ 124.61	\$ 8.51	7.3%
Employee + Child or Children	\$ 107.81	\$ 115.71	\$ 7.90	7.3%
Employee + Spouse & Child(ren)	\$ 168.63	\$ 180.98	\$ 12.35	7.3%

Aetna Plan 2 Traditional \$2500 80/60 Negotiated 14.9% Renewal	Bi-weekly (26) EE Deduction	Bi-weekly (26) EE Deduction	\$ of Change per pay period (PPP)	% of Change per pay period (PPP)
Employee Only	\$ 93.73	\$ 107.69	\$ 13.96	14.9%
Employee + Spouse	\$ 196.82	\$ 226.15	\$ 29.33	14.9%
Employee + Child or Children	\$ 182.76	\$ 210.00	\$ 27.24	14.9%
Employee + Spouse & Child(ren)	\$ 285.86	\$ 328.46	\$ 42.60	14.9%

Anthem - Dental Renewal 29.5%	Bi-weekly (26) EE Deduction	Bi-weekly (26) EE Deduction	\$ of Change per pay period (PPP)	% of Change per pay period (PPP)
Employee Only	\$ -	\$ -	\$ -	0.0%
Employee + Spouse	\$ 12.14	\$ 15.72	\$ 3.58	29.5%
Employee + Child or Children	\$ 17.25	\$ 22.34	\$ 5.09	29.5%
Employee + Spouse & Child(ren)	\$ 31.73	\$ 41.09	\$ 9.36	29.5%

Aetna Proposed Dental 9.25%	Bi-weekly (26) EE Deduction	Bi-weekly (26) EE Deduction	\$ of Change per pay period (PPP)	% of Change per pay period (PPP)
Employee Only	\$ -	\$ -	\$ -	0.0%
Employee + Spouse	\$ 12.14	\$ 13.26	\$ 1.12	9.26%
Employee + Child or Children	\$ 17.25	\$ 18.84	\$ 1.59	9.24%
Employee + Spouse & Child(ren)	\$ 31.73	\$ 34.69	\$ 2.96	9.33%

EMPLOYER Annual Contributions Estimate for Medical Plan Options

Pike County Board of Commissioners

Current Plan Year (PY) 2024 - 2025	<i>Proposed</i> Upcoming Plan Year (PY) 2025 - 2026
<i>County keeping same contribution level</i>	
85% on Medical Plan 1 & 80.47% on Plan 2	85% on Medical Plan 1 & 80.47% on Plan 2

Aetna Plan 1 HRA \$2,500 100/70 Negotiated Renewal 14.9%	*Current Enrollment Counts	Employer Annual	Employer Annual	\$ of Change Annually Per EE	% of Change Annually
Employee Only	36	\$ 8,145.92	\$ 9,359.93	\$ 1,214.01	14.9%
Employee + Spouse	4	\$ 17,106.01	\$ 19,655.40	\$ 2,549.39	14.9%
Employee + Child or Children	14	\$ 15,884.36	\$ 18,251.68	\$ 2,367.32	14.9%
Employee + Spouse & Child(ren)	11	\$ 24,844.75	\$ 28,547.45	\$ 3,702.70	14.9%
Annual		\$ 857,350.45	\$ 985,124.55		

Aetna Plan 1 HRA \$3,500 100/70 Proposed Alternate 10.25%	*Current Enrollment Counts	Employer Annual	Employer Annual	\$ of Change Annually Per EE	% of Change Annually
Employee Only	36	\$ 8,145.92	\$ 8,742.73	\$ 596.81	7.3%
Employee + Spouse	4	\$ 17,106.01	\$ 18,359.18	\$ 1,253.17	7.3%
Employee + Child or Children	14	\$ 15,884.36	\$ 17,048.08	\$ 1,163.72	7.3%
Employee + Spouse & Child(ren)	11	\$ 24,844.75	\$ 26,664.94	\$ 1,820.19	7.3%
Annual		\$ 857,350.45	\$ 920,162.46		

Aetna Plan 2 Traditional	*Current Enrollment Counts	Employer Annual	Employer Annual	\$ of Change Annually Per EE	% of Change Annually
Employee Only	11	\$ 10,040.63	\$ 11,536.98	\$ 1,496.35	14.9%
Employee + Spouse	6	\$ 21,084.94	\$ 24,227.33	\$ 3,142.39	14.9%
Employee + Child or Children	4	\$ 19,578.93	\$ 22,496.80	\$ 2,917.87	14.9%
Employee + Spouse & Child(ren)	5	\$ 30,623.44	\$ 35,187.34	\$ 4,563.90	14.9%
Annual		\$ 468,389.49	\$ 538,194.66		

				Estimated Annual Increase	% of Change Annually
Estimated Annual Total of Combined of Negotiated Aetna 14.9% renewal (no plan changes)		\$ 1,325,739.94	\$ 1,523,319.21	\$ 197,579.27	14.9%
Estimated Annual Total with Proposed Alternate Plan 1 HRA \$3,500 100/70 10.25%		\$ 1,325,739.94	\$ 1,458,357.12	\$ 132,617.18	10.0%

*Based on April 1, 2025 Navigator EDI feed

Estimated Annual HRA Contribution by the County for PY 2025-26

HRA Fund	Funding Amount	Enrollment April 2025	Estimated Annual
- Employee Only	\$750	36	\$ 27,000.00
- Employee + Spouse	\$1,000	4	\$ 4,000.00
- Employee + Child(ren)	\$1,000	14	\$ 14,000.00
- Employee + Family	\$1,500	11	\$ 16,500.00
	TOTALS	65	\$ 61,500.00

HRA Fund	Funding Amount	Estimated Growth by 10%	Estimated Annual
- Employee Only	\$750	40	\$ 29,700.00
- Employee + Spouse	\$1,000	4	\$ 4,400.00
- Employee + Child(ren)	\$1,000	15	\$ 15,400.00
- Employee + Family	\$1,500	12	\$ 18,150.00
	TOTALS	72	\$ 67,650.00

HRA Fund	Funding Amount	Estimated Growth by 15%	Estimated Annual
- Employee Only	\$750	41	\$ 31,050.00
- Employee + Spouse	\$1,000	5	\$ 4,600.00
- Employee + Child(ren)	\$1,000	16	\$ 16,100.00
- Employee + Family	\$1,500	13	\$ 18,975.00
	TOTALS	75	\$ 70,725.00

HRA Fund	Funding Amount	Estimated Growth by 20%	Estimated Annual
- Employee Only	\$750	43	\$ 32,400.00
- Employee + Spouse	\$1,000	15	\$ 14,880.00
- Employee + Child(ren)	\$1,000	12	\$ 11,880.00
- Employee + Family	\$1,500	18	\$ 27,720.00
	TOTALS	88	\$ 86,880.00

85% of Medical Base Plan 1 and 80.47% on Plan 2 Dual Option | 100% of EE Den | 0% of EE Vis | 100% on Basic LifeAD&D-STD-LTD

Proposed - 26 Pay Period Calculations for PY 7.1.2025 to 6.30.2026

PY 2025-26 Contributions Page	Carrier		Employer Contribution			Employee Contribution		
Aetna - Negotiated Renewal 14.9% Plan 1 - \$2500 100/70 HRA	Monthly Billed Premium	Annual Premium	ER % of Contribution = 85%	Employer Monthly Contribution = 85%	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Employee Only	\$ 917.64	\$ 11,011.68	85.00%	\$ 779.99	\$ 9,359.93	\$ 137.65	\$ 63.53	\$ 1,651.75
Employee + Spouse	\$ 1,927.00	\$ 23,124.00	85.00%	\$ 1,637.95	\$ 19,655.40	\$ 289.05	\$ 133.41	\$ 3,468.60
Employee + Child or Children	\$ 1,789.38	\$ 21,472.56	85.00%	\$ 1,520.97	\$ 18,251.68	\$ 268.41	\$ 123.88	\$ 3,220.88
Employee + Spouse & Child(ren)	\$ 2,798.77	\$ 33,585.24	85.00%	\$ 2,378.95	\$ 28,547.45	\$ 419.82	\$ 193.76	\$ 5,037.79
Aetna - Proposed Alternate 10.25% Plan 1 - \$3500 100/70 HRA	Monthly Billed Premium	Annual Premium	ER % of Contribution = 85%	Employer Monthly Contribution = 85%	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Employee Only	\$ 857.13	\$ 10,285.56	85.00%	\$ 728.56	\$ 8,742.73	\$ 128.57	\$ 59.34	\$ 1,542.83
Employee + Spouse	\$ 1,799.92	\$ 21,599.04	85.00%	\$ 1,529.93	\$ 18,359.18	\$ 269.99	\$ 124.61	\$ 3,239.86
Employee + Child or Children	\$ 1,671.38	\$ 20,056.56	85.00%	\$ 1,420.67	\$ 17,048.08	\$ 250.71	\$ 115.71	\$ 3,008.48
Employee + Spouse & Child(ren)	\$ 2,614.21	\$ 31,370.52	85.00%	\$ 2,222.08	\$ 26,664.94	\$ 392.13	\$ 180.98	\$ 4,705.58
Aetna - Negotiated Renewal 14.9% Plan 2 Traditional	Monthly Billed Premium	Annual Premium	ER % of Contribution = 80.47%	Employer Monthly Contribution = 80.47	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Employee Only	\$ 1,194.75	\$ 14,337.00	80.47%	\$ 961.42	\$ 11,536.98	\$ 233.33	\$ 107.69	\$ 2,800.02
Employee + Spouse	\$ 2,508.94	\$ 30,107.28	80.47%	\$ 2,018.94	\$ 24,227.33	\$ 490.00	\$ 226.15	\$ 5,879.95
Employee + Child or Children	\$ 2,329.73	\$ 27,956.76	80.47%	\$ 1,874.73	\$ 22,496.80	\$ 455.00	\$ 210.00	\$ 5,459.96
Employee + Spouse & Child(ren)	\$ 3,643.94	\$ 43,727.28	80.47%	\$ 2,932.28	\$ 35,187.34	\$ 711.66	\$ 328.46	\$ 8,539.94

85% of Medical Base Plan 1 and 80.47% on Plan 2 Dual Option | 100% of EE Den | 0% of EE Vis | 100% on Basic LifeAD&D-STD-LTD

Proposed - 26 Pay Period Calculations for PY 7.1.2025 to 6.30.2026

PY 2025-26 Contributions Page	Carrier		Employer Contribution			Employee Contribution		
Anthem	Monthly Billed Premium	Annual Premium	ER % of Contribution	Employer Monthly Contribution = 100% of EE	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Dental PPO - Renewal 29.5%								
Employee Only	\$ 32.39	\$ 388.68	100.00%	\$ 32.39	\$ 388.68	\$ -	\$ -	\$ -
Employee + Spouse	\$ 64.54	\$ 774.48	47.21%	\$ 30.47	\$ 365.63	\$ 34.07	\$ 15.72	\$ 408.85
Employee + Child or Children	\$ 77.58	\$ 930.96	37.60%	\$ 29.17	\$ 350.04	\$ 48.41	\$ 22.34	\$ 580.92
Employee + Spouse & Child(ren)	\$ 116.37	\$ 1,396.44	23.50%	\$ 27.35	\$ 328.16	\$ 89.02	\$ 41.09	\$ 1,068.28
Aetna	Monthly Billed Premium	Annual Premium	ER % of Contribution	Employer Monthly Contribution = 100% of EE	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Dental PPO - Proposed Offer 9.5%								
Employee Only	\$ 27.31	\$ 327.72	100.00%	\$ 27.31	\$ 327.72	\$ -	\$ -	\$ -
Employee + Spouse	\$ 54.44	\$ 653.28	47.21%	\$ 25.70	\$ 308.41	\$ 28.74	\$ 13.26	\$ 344.87
Employee + Child or Children	\$ 65.43	\$ 785.16	37.60%	\$ 24.60	\$ 295.22	\$ 40.83	\$ 18.84	\$ 489.94
Employee + Spouse & Child(ren)	\$ 98.25	\$ 1,179.00	23.50%	\$ 23.09	\$ 277.07	\$ 75.16	\$ 34.69	\$ 901.94
Anthem	Monthly Billed Premium	Annual Premium	ER % of Contribution	Employer Monthly Contribution = 0%	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Vision								
Employee Only	\$ 5.89	\$ 70.68	0.00%	\$ -	\$ -	\$ 5.89	\$ 2.72	\$ 70.68
Employee + Spouse	\$ 11.17	\$ 134.04	0.00%	\$ -	\$ -	\$ 11.17	\$ 5.16	\$ 134.04
Employee + Child or Children	\$ 11.75	\$ 141.00	0.00%	\$ -	\$ -	\$ 11.75	\$ 5.42	\$ 141.00
Employee + Spouse & Child(ren)	\$ 17.29	\$ 207.48	0.00%	\$ -	\$ -	\$ 17.29	\$ 7.98	\$ 207.48



85% of Medical Base Plan 1 and 80.47% on Plan 2 Dual Option | 100% of EE Den | 0% of EE Vis | 100% on Basic LifeAD&D-STD-LTD

Proposed - 26 Pay Period Calculations for PY 7.1.2025 to 6.30.2026

PY 2025-26 Contributions Page

	Carrier		Employer Contribution			Employee Contribution		
Anthem	Monthly Billed Premium pepm	Annual Premium	ER % of Contribution	Employer Monthly Contribution = 100%	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Employee Basic Life/AD&D \$15,000								
Employee Life Rate \$0.086 per \$1000	\$ 1.29	\$ 15.48	100.0%	\$ 1.29	\$ 15.48	\$ -	\$ -	\$ -
Employee AD&D Rate \$0.020 per \$1000	\$ 0.30	\$ 3.60	100.0%	\$ 0.30	\$ 3.60	\$ -	\$ -	\$ -
Anthem	Monthly Billed Premium pepm	Annual Premium	ER % of Contribution	Employer Monthly Contribution = 100%	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Employee STD								
EE Rate \$0.34 per \$10 of Benefit	varies on salary	\$ -	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Anthem	Monthly Billed Premium pepm	Annual Premium	ER % of Contribution	Employer Monthly Contribution = 100%	ER total Annual Contribution	Employee Monthly Contribution	Bi-weekly (26) EE Deduction	EE's total Annual Contribution
Employee LTD								
EE Rate \$0.372 per \$100 of Benefit	varies on salary	\$ -	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -

Consumer Driven Health Care: Health Insurance Terminology

Consumer driven or consumer directed health care (CDHC) is designed to allow you to have more power over your health coverage and options. CDHC plans are becoming increasingly popular and put you, the consumer, in the driver's seat. Feel more confident about controlling your health coverage by reading the most common CDHC terms defined below.

Health Terms Defined

- **Archer medical savings accounts (Archer MSAs)**—These tax-deductible medical savings accounts are available on a limited basis to self-employed individuals and employees of certain small employers. MSAs have been used less frequently since the creation of the more favorable health savings account (HSA) plan option.
- **Coinsurance**—The amount or percentage that you pay for certain covered health care services under your health plan.
- **Consumer driven or consumer directed health care (CDHC)**—Health insurance programs and plans that are intended to make you more informed about your health. Under these plans, you have more control over your health care dollars and may use health care services more efficiently, so these plans tend to be more affordable. These medical plans also offer reduced premiums in exchange for higher deductibles. Plus, they offer incentives and tools to manage health care decisions and costs, including web tools to make decisions about health care plan choices, education information about health care, preventive coverage at little or no cost, disease management programs and the use of care coaches. Health reimbursement arrangements (HRAs) and health savings accounts (HSAs) are common examples of CDHC plans.
- **Consumerism**—A marketplace trend that empowers and supports individuals in their use of health care services by allowing increased flexibility, credible prices and quality health care information to make informed decisions.
- **Cost sharing**—Provisions within a health care plan that require you to pay for a portion of your health care services in the form of copayments, deductibles and coinsurance.
- **Covered expenses**—Health care expenses that are covered under your health plan.
- **Deductible**—Before benefits are available through a health plan, you must pay a specific dollar amount out of pocket. Under some plans, the deductible is waived for certain services such as preventive care.
- **Defined contribution health plan**—These plans are an employer-provided CDHC arrangement intended to encourage the efficient use of health care by fixing employer contributions at a certain level, rather than promising a specific benefit regardless of cost.
- **Flexible spending account (FSA)**—An account that allows you to save tax-free dollars to pay for qualified medical and/or dependent care expenses. Both Pike County BOC and you can contribute to the account. Health insurance is not required to open an FSA. You determine how much you want to contribute to the FSA at the beginning of the plan year. Any funds left in the account at the end of the plan year are forfeited back to the employer.
- **Generic drug**—A term used to describe an identical or medically equivalent option to a brand name medication. Generic medications are cheaper than their branded counterparts, though they are chemically identical, and share the same dosage form, safety, strength, quality, performance and intended use.
- **Health reimbursement arrangement (HRA)**—An account in which employers deposit pre-tax dollars for each of their covered employees. Employees can then use this account as reimbursement for qualified health care expenses. If there are funds left over in the account at the end of the plan year, they can be carried over into the next year; however, this type of account is not transferable from employer to employer.
- **Health savings account (HSA)**—This is a medical savings account that can consist of both employer and employee contributions, and is used to pay for eligible medical expenses. Contributions are taken directly from your paycheck, before taxes, and placed in an account. After age 65, you can use your funds for non-health-related expenses without facing a penalty; however, any HSA withdrawals for non-medical expenses are subject to income taxes. Unlike an HRA, leftover funds can be rolled over from year to year, and the account stays with you regardless of whether you change employers. An HSA must be used with a qualified high deductible health plan (HDHP).
- **High deductible health plan (HDHP)**—An HDHP is a qualified health plan that offers lower monthly premiums in exchange for higher deductibles and out-of-pocket limits. These plans also allow you to open a tax-advantaged health savings account (HSA).

- **Medical expense reimbursement plans (MERPS)**—These plans (also known as MRPS, Section 105 Plans or Direct Reimbursement Plans) are arrangements through which employers reimburse employees for uninsured medical expenses that are not paid for by the employer's major medical plan. For instance, an HRA describes a certain type of MERP.
 - **Out-of-pocket maximum (OOPM)**—This is the most you will generally pay for covered services during a benefit period. Both the deductible and the coinsurance apply towards meeting the OOPM, but copayments may not apply. Under some plans, the deductible and OOPM may have the same dollar limit.
 - **Premium**—The amount you pay monthly for a health plan in exchange for coverage. Keep in mind health plans with lower premiums typically have higher deductibles.
 - **Preventive care**—Health care services that are for prevention, not for the treatment of active diseases or illnesses. This type of care focuses on wellness, health promotion, and other initiatives that reduce the risk of future illnesses or injuries such as routine physical exams, mammograms or colon cancer screenings.
 - **Qualified medical expense**—These generally include expenditures for medical care that you may be able to deduct on your income taxes. The IRS imposes strict guidelines on claims for medical care, so check their guidelines for allowable expenses not reimbursed by insurance or another source.
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GLOSSARY of Terminology & Abbreviations

Medical

ACA - Affordable Care Act
A/E = Actual/Expected
AHP = Association Health Plans
ASO = Administrative Services Only
BH = Behavioral Health
CDHP = Consumer Driven Health Plan
DNP = Designated Network Provider
DW = Deductible waived
FI = Fully Insured
GM = General Medical
HDHP = High Deductible Health Plans
HOSP or H = Hospital
IN = In-Network
MCF = Maximum Claims Funding
NPSP = Non-preferred Specialty Provider
OOP = Out of Pocket
PCORI = Patient Centered Outcomes
Per Occ / PO = Per Occurrence
PVC = Premiums versus Claims
RBP = Referenced Based Pricing
SD = Specialty Drugs
SNP = Specialty Non-Preferred
SVCS = Services

AFA = Aetna Funding Advantage
AD = After deductible
ASL = Aggregate Stop Loss

BUCA = Blue Cross, UnitedHealthcare, Cigna & Aetna
Coins = Coinsurance
DVNP = Designated Virtual Network Provider

FS = Free Standing Surgical Center
HCC = High Cost Claims
HIPPA = Health Insurance Portability & Accountability Act
IBNR = Incurred But Not Reported
ICD-10 = International Classification of Diseases (10th Revision)
MOOP = Maximum Out of Pocket
OON = Out of Network
PBM = Pharmacy Benefit Manager
PCP = Primary Care Physician
PEPM = Per Employee Per Month
PSP = Preferred Specialty Provider
SCP or SPEC = Specialty Care Physician
SP = Specialty Provider
SSL = Specific Stop Loss
TLO = Terminal Liability Option

Dental

Ann = Annual
MAC = Maximum Allowable Charge
Max = Maximum
NFS = Network Negotiated Fee Schedule
R&C = Reasonable & Customary
UCR = Usual Customary & Reasonable for

CYM = Calendar Year Maximum
MO = Monthly
PAR = Participating providers
U&C = Usual & Customary
*MAC plans reimburse OON dentists the same fee schedule as PAR dentist
& OON dentists can balance bill

Vision

Ann = Annual

CYM = Calendar Year Maximum

Life/AD&D

AD&D = Accidental Death and Dismemberment
The @ sign = the word "at"

EAP = Employee Assistance program

Health Insurance Terminology

Managed Care

Managed care is a commonly used term, but what does it really mean and how does it apply to your health plan? This flyer defines managed care and several other terms related to this complex concept.

Managed Care Basics

Managed care – A system of delivering health care that is characterized by contractual arrangements with selected providers (doctors, hospitals, laboratories, etc.), ongoing quality control and utilization review programs, and financial incentives for members to use providers and procedures covered by the plan. It is a broad term that encompasses a variety of different types of organizations.

Managed health care plan – An organization that integrates finance, management and delivery of health care services using a contracted, organized provider network which delivers health care services to the plan's members. These providers typically either share some financial risk with the plan, or have financial incentives to deliver quality, cost-effective services to plan members.

Accreditation – Professional review and certification of a health plan's quality standards.

Grievance procedure – A specific procedure that allows health plan members to express complaints and seek remedies.

Independent review organization – An independent entity or organization that is retained by a private health plan, or state or federal agency, to review member appeals of coverage denials based on medical necessity.

Service area – The geographic area serviced by a health plan or insurance carrier, as approved by state regulatory agencies. In- and out-of-area services are defined below.

In-area services – Health care services received within a health plan's authorized service area.

Out-of-area services – Medical services or treatment given to an HMO member outside the geographical service area of his HMO. Coverage for out-of-area services is generally limited to emergency care.

Plan Types and Characteristics

Health maintenance organization (HMO) – A managed care organization that provides, offers or arranges for coverage of designated health services for plan members for a fixed, prepaid premium. Patients must choose doctors, hospitals and other health care providers from the plan's provider list in order to be fully covered. Emphasis is placed on preventive care and cost management. HMO models vary and are defined below.

Closed panel HMO – An HMO that provides coverage only for services received by health care providers who contract with the plan. Member care is usually performed by a "gatekeeper" physician who is the patient's initial contact for medical treatment, referrals and coordination of care. Physicians only see members of a single plan. Under certain circumstances, coverage will be granted for non-network providers (e.g., for out-of-area emergencies or when referrals are required to supply the necessary expertise). Also called *closed access plan* or *gatekeeper model*.

Group model HMO – A type of HMO in which the plan contracts with one or more independent practice groups to provide services to plan members. Contracts can be either exclusive (the group can only treat that plan's members) or non-exclusive (the group is free to contract with other plans and provide services to other individuals).

Independent practice association (IPA) model HMO – An HMO in which the plan contracts with individual independent physicians and physician groups to provide services in their own private offices. IPA physicians are free to contract with multiple HMOs and health plans at once, and to see any individual patients they choose.

Network model HMO – An HMO in which the plan contracts with one or more independent physician practice groups to provide services to plan members. These contracts are always non-exclusive, meaning that the physicians or practice groups are free to contract with other health plans or provide services to patients who are not members of a particular plan.

Open panel HMO – A health maintenance organization that contracts with individual physicians who work out of their own offices and perform services for plan members on a part-time basis.

Staff model HMO – An HMO in which physicians and other providers are employed and paid salaries directly by the HMO, and work exclusively in the HMO's facilities.

Open access – A managed care concept in which members are allowed to "self-refer" themselves to participating physicians for specialty care without a referral from a primary care physician or authorization from the plan.

Point-of-service (POS) plan – A fairly new form of managed care plan which allows the patient to see either in-network specialists without a referral, or out-of-network providers, but the patient is required to pay more out of pocket when seeking these services. While coverage for in-network services or in-network referral services may be close or equal to 100%, in-network services without a referral and out-of-network services are usually subject to deductibles, copayments and coinsurance.

Preferred provider organization (PPO) – A managed care plan in which the network of doctors and hospitals provides services to plan members at discounted rates. Unlike HMOs, most PPOs do not use a primary care physician to oversee patients' overall care, allowing members to consult specialists or out-of-network providers whenever they wish. Coverage is usually less for out-of-network providers. PPOs usually do not exercise tight management over medical care.

Providers and Provider Networks

Credentialing – A managed care plan's process of reviewing a provider applicant's background and current professional standing before contracting with the provider. Plans usually require providers to conform to specific criteria for initial and ongoing participation in the plan.

Network – A selected group of physicians, hospitals, laboratories, and other health care providers and facilities that contract with a health plan to provide health care services to that plan's members.

Non-participating provider – A health care provider who has not contracted with a particular insurance carrier or health plan to provide health care services to its members. Also known as *out-of-network provider*.

Out-of-network services – Treatment obtained from a non-participating provider. Out-of-network services typically require the member to pay higher deductibles, copayments and coinsurance than in-network services, or services may not be covered at all.

Participating provider – A health care provider who has contracted with a particular insurance carrier or health plan to provide health care services to its members. Also known as *in-network provider*.

Primary care physician (PCP) – A physician who is responsible for monitoring and coordinating a patient's overall health care, and refers the patient to appropriate specialists when necessary. Many managed care plans require members to choose a PCP (usually a family practitioner, internist pediatrician, or obstetrician/gynecologist) as part of their strategy to increase quality of care and control costs.

Referral – A physician's or health plan's recommendation for a covered person to receive care from a different physician or facility.

Health Care Cost Management

Case management – The medical management process wherein health plans identify patients with specific or chronic health conditions, and interact with their physician(s) to ensure that these individuals receive medically necessary and appropriate health care services.

Case manager – A health care professional (e.g., nurse, doctor or social worker) who works with patients, physicians, other health care providers and health plans to help determine medically necessary and appropriate health care for certain individuals with specific or chronic health conditions.

Disease management – The process of identifying and evaluating patients with chronic diseases, using interventions designed to promote ongoing management and prevent worsening of the disease.

Medical cost management – Processes and procedures used by health plans to control how members use health care services.

Medical necessity – A health plan’s evaluation of health care services to determine if they are medically appropriate and necessary to meet health care needs, are consistent with the diagnosis or condition, are rendered in a cost-effective manner and are consistent with national medical practice guidelines.

Pre-admission certification – A cost containment feature of many group health plans whereby a review of the need for inpatient hospital care is completed prior to actual admission. The review is usually performed by a case manager or health plan representative (typically a nurse), and is based upon pre-established criteria. The goal of such reviews is to ensure that inpatient care is medically necessary, appropriate and cost-effective. Also called *prior authorization*, *pre-admission review*, or *pre-admission authorization*.

Second surgical opinion – A cost containment technique to help patients and health plans determine the medical necessity of a particular procedure, or whether an alternative treatment method is appropriate.

Utilization – The extent to which a particular group uses a particular health plan or program.

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