

BUDGET REVIEW CHECKLIST

FY 2026 - 2027

County Name: _____ Date Received: _____

4. REVIEW OF MANDATED APPROPRIATIONS _____

Received By (circle one): Mail Hand-Delivered E-Mail Internet

1. INITIAL REVIEW OF PROPOSED BUDGET _____

	YES	NO
Notification of adopted property tax rates	☐	☐
Copy of tax rates to _____	☐	☐
Current quarterly report on file	☐	☐
Proposed budget signed & dated by judge/executive	☐	☐
Proposed budget includes Liabilities Section	☐	☐
Standing orders included	☐	☐
County Fee Budgets Submitted	☐	☐
2024-2025 Budget & Amendments on file	☐	☐

If any of the foregoing are marked "NO", contact county.

Do not proceed until items received.

County contacted by (initial) _____ on (date) _____ (time) _____

Name and Title of Person Contacted _____

Phone number _____ Notes: _____

Date ALL Item #1 Materials Received: _____

Field Person (circle one): Roger Smith Jefferson Abney
Jaarad Taylor Mandy Otis

2. MATH CHECK

	CHECKED	DOUBLE CHECKED	YES	NO
Receipts Total	☐	☐		
Transfers Balance	☐	☐		
Appropriations Total	☐	☐		
Appropriations = Receipts	☐	☐		
Summary Totals	☐	☐		

3. REVIEW OF ESTIMATED RECEIPTS _____

Receipts estimates	Surplus estimates	Notes
OKAY	OKAY	
General Fund ☐	General Fund ☐	
Road Fund ☐	Road Fund ☐	
Jail Fund ☐	Jail Fund ☐	
LGEA Fund ☐	LGEA Fund ☐	
Other Fund(s) ☐	Other Fund(s) ☐	
CDBG \$ ☐		
Real & Personal rates separated ☐		
Tele. Commissions in Jail Fund ☐		

COMPLIANCE

Elected officials salaries 101	☐	Notes _____
Clerk/Sheriff salaries fully funded	☐	
Training Fringe Benefit funded	☐	
Bond premiums 531	☐	
PVA Contribution 5030-367	☐	
Law Librarian (\$600-\$1200) 5060-101	☐	
County Attorney Secretary 5005-165	☐	
Election Expenses 5065	☐	
Treasurer 5040-102	☐	
Public Defender (\$.125) 5175-903	☐	
Dog Warden 5205-102	☐	
Borrowed Money Repayment 7500-603	☐	
Debt Service	☐	
Unemployment Insurance 9400-208	☐	
Worker's Compensation 9400-209	☐	
Social Security 7.65% 9400-201	☐	
Retirement 17.43%, 34.72% 9400-202	☐	
Road Cost Allocations documented	☐	
Road Costs Allocated < \$222,000.00	☐	
Road Supervisor 6103-102	☐	
National Forestry Receipts 02-9500-902	☐	
Juvenile Costs 5102	☐	
LGEA Budgeted	☐	
Bank Charges coded 9100-503	☐	
FC Pymt to Fee Ofc/Fee Budget	☐	
499 & 599 categories <\$1,000 per function code	☐	

5. TOTAL BUDGET

6. SLFO APPROVAL

Date submitted to SLFO for signature _____

Date signed _____ Date Ltr. signed _____

Date Mailed to county _____