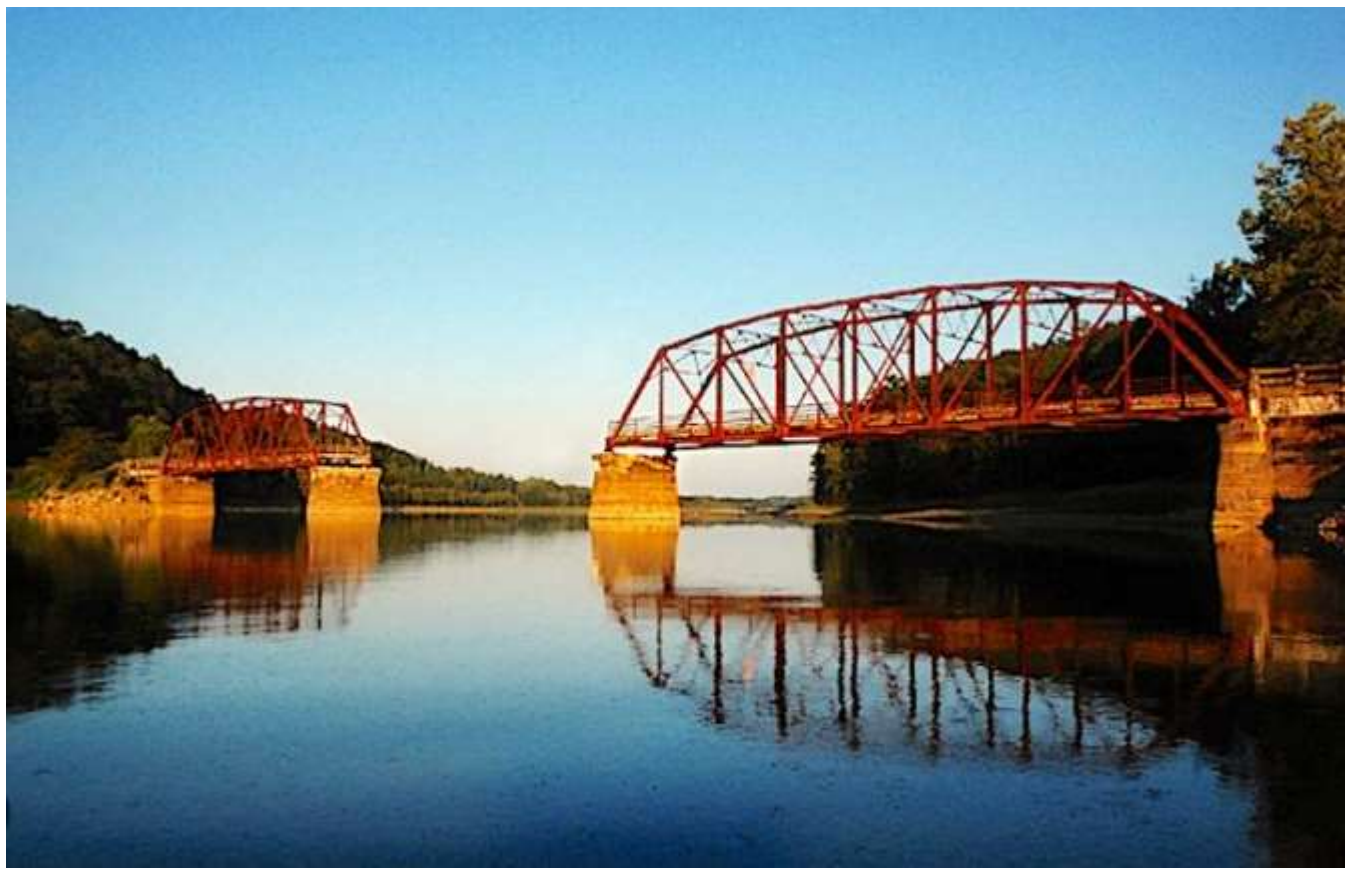




STEPHENS COUNTY
BOARD OF COMMISSIONERS
FISCAL YEAR 2026
ADOPTED BUDGET



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Stephens County Board of Commissioners

P.O. Box 386
Toccoa, Georgia 30577
(706) 886-9491
Fax (706) 886-2185

Tara Simmons, Chairman
Chris Rickman, Vice-Chairman
Craig Oglesby, Commissioner
Debbie Whitlock, Commissioner
Chuck Wright, Commissioner

Christian Hamilton, County Administrator
Samantha Turner, County Clerk
Brian Ranck, County Attorney

June 24, 2025

Honorable Chairman and Members of Stephens County Board of Commissioners:

In accordance with the great state of Georgia statute and local regulations, I am pleased to present to you the Fiscal Year 2026 budget officially adopted on June 24, 2025.

The budget development began in early January 2025 with the budget calendar being approved to give a timeline for the enduring process. Department heads and elected officials submitted requests on March 3, 2025. A budget retreat was held on May 7th and 8th with department heads and elected officials in attendance. During this time Commissioners and staff strategically derived a preliminary budget. Several reviews and adjustments were made to find a fiscally balanced budget for Stephens County.

Commissioners and staff worked together to determine appropriate services levels within the local financial context. The FY 2026 budget implements the County's strategic initiatives, provides funding for upgraded community facilities, maintains existing operations and programs, and invests in employee retention. I believe the budget is responsive to Commissioners and the County needs, makes strategic investments, takes advantage of opportunities, protects critical service levels, and builds on the present for a better future.

Sincerely,

James C. Elrod

Finance Director

Stephens County Board of Commissioners
(706) 898-5032

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BOARD OF COMMISSIONERS

Tara Simmons
Chairman

Chris Rickman
Vice-Chairman

Chuck Wright
Commissioner

Craig Oglesby
Commissioner

Debbie Whitlock
Commissioner

ELECTED OFFICIALS

William Oliver
Nicole Carswell
Carlton Jones
James Irvin
George Christian
Ann Pickett

Chief Judge, Superior Court
Judge, Superior Court
Judge, Superior Court
Chief Judge, State Court
District Attorney
Solicitor General

Tim Quick
Donald Tabor
Dene Hicks
Kyle Johnson
Rusty Fulbright
Chris Stephens

Clerk of Court
Chief Magistrate
Tax Commissioner
Coroner
Sheriff
Probate Judge

COUNTY ADMINISTRATION

Christian Hamilton
Brian Ranck
Samantha Turner
Sidney Trawick
Mitty Higginbotham
Isaac Overstreet
Danielle Rhodes

County Administrator
County Attorney
County Clerk
County Agent
Buildings/Grounds
Elections Supervisor
E-911 Director

James Elrod
Vincent Devasto
Jason Holland
Christopher Rainey
Mary Smith
Michelle Orange

Finance Director
Chief Marshal
Public Works Director
Recreation Director
Senior Center Director
Chief Tax Appraiser

STEPHENS COUNTY BOARD OF COMMISSIONERS

BUDGET CALENDAR

FISCAL YEAR 2026

Due Date	Budget Steps	Responsibility
Jan 28	Present Budget Calendar for Review and Adoption.	Budget Officer
Jan 29	Forward Budget Calendar to Department Heads, Officials, and Agencies.	Budget Officer
Jan 31	Budget Comparison Reports for Fiscal Year 2025 to December, Memo Outlining Expectations, and Requested Due Dates are Distributed to Department Heads, Officials, and Agencies.	Budget Officer
Mar 3	Expenditure Requests Due and are Returned to the Budget Officer.	Dept. Heads/Officials
Mar 14	Revenue Estimates are Completed.	Budget Officer
May 2	Budget Requests are Summarized, Analyzed and Adjusted. Proposed Budget is Assembled.	Budget Officer
May 7 - 8	Discuss Departmental Budgets with Department Heads, Officials, and Agencies.	Commission/Staff
May 9	Offsite Budget Review Planning Session.	Commission/Staff
May 12	Advertise the Submission and Availability of the Fiscal Year 2026 Budget for Review and Comment.	County Clerk
May 12	Advertise Two Public Hearings of Proposed Fiscal Year 2026 Budget.	County Clerk
May 27	Proposed Fiscal Year 2026 Budget is Submitted to The Board of Commissioners and Available for Public Viewing.	Budget Officer
Jun 10	1st Public Hearing on Fiscal Year 2026 Budget is Held.	Board of Commission
Jun 10	Prepare Fiscal Year 2026 Budget Ordinance or Resolution.	County Clerk
Jun 24	2nd Public Hearing on Fiscal Year 2026 Budget is Held. Fiscal Year 2026 Budget is Adopted. Budget Ordinance or Resolution is Adopted.	Board of Commission
Jun 25	Distribute Adopted Budgets to Department Heads, Officials, and Agencies.	Budget Officer
Jun 26 - 30	The Adopted Budgeted Amounts are Entered into the Accounts.	Staff Accountant

**STEPHENS COUNTY BOARD OF COMMISSIONERS
DEPARTMENT BUDGET SCHEDULE
FISCAL YEAR 2026**

Wednesday May 7, 2025

8:30	Airport- A. McCall
9:00	Sup. Court- Maggie R.
9:30	DA- George Christian
10:00	SR. Center- Mary Smith
10:30	Solicitor- A. Pickett
11:00	Christian H.- Chief Executive /
11:15	Planning & Zoning / Data
11:30	Processing / Building &
11:45	Grounds / Capital Projects

Lunch

1:00	HR- Kristin Luciani
1:15	DFCS- C. Sprowls
1:30	911, EMA, Rescue- D. Rhodes
2:15	Ambulance- B. Bennett
2:30	Fire Dept- S. Pulliam
3:00	Coroner- Kyle Johnson
3:30	Probate Court- C. Stephens
4:00	J. Elrod- SPLOST & OS Entities
4:15	J. Elrod- Finance
4:30	Sam- Clerk & Govern Body

Thursday May 8, 2025

8:30	Tax Comm- Dene Hicks
9:00	Elections- I. Overstreet
9:30	Library- J. Haynes
9:45	Rec- Chris Rainey
10:15	Clerk of Court- T. Quick
10:45	State Court- J. Irvin
11:15	Humane Shelter- R. Mercer
11:30	Chamber- J. Paysen
11:45	Tax Assess.- M. Orange

Lunch

1:00	SCDA- B. Ivey
1:30	Marshal- V. DeVasto
2:00	Pub. Defender- J. Tiger
2:30	Shop, PW, SW- J. Holland
3:15	Health Dept.- Debbie
3:45	Jail
4:00	Jail
4:15	Sheriff
4:30	Sheriff
4:45	Sheriff

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FY 2026 REVENUE COMMENTARY

ALL REVENUES COMPARED TO FY 2025 ADOPTED BUDGET

GENERAL FUND

- ❖ The Stephens County property tax bill will again have overall County Maintenance and Operation, Fire Services, Solid Waste, and EMS millage rates separately. Overall, this will be a net decrease.
- ❖ Zero use of Fund Balance Reserves used to balance the budget for the third year in a row
- ❖ 1% uncollected rate factored into property taxes
- ❖ Local Option Sales Tax is projected at a 5.9% increase
- ❖ Current Year Real Property Tax is 41.80% of total operating revenue
- ❖ Local Option Sales Tax is 15.71% of total operating revenue
- ❖ Insurance Premium Tax is 6.42% of total operating revenue
- ❖ Building Permit Fees are projected at a 38.46% increase due to industrial and residential growth
- ❖ Recreation Athletic Fees projection of 8.89% increase
- ❖ Telephone Commissions projection of 17.76 decrease
- ❖ Investment Interest projection of 15.38% increase
- ❖ Restricted Revenue has a substantial decrease related to State Broadband project being completed

SOLID WASTE ENTERPRISE FUND

- ❖ Landfill user fee conservative projection of \$100,000
- ❖ Transfers from General Fund decreased 14.10%

EMERGENCY COMMUNICATION FUND

- ❖ Revenues from fees remain steady
- ❖ Transfer from General Fund account for 60.09% of total revenue
- ❖ Transfer from General Fund increased 24.95% due to increased operating cost

SPLOST VII CAPITAL PROJECTS FUND

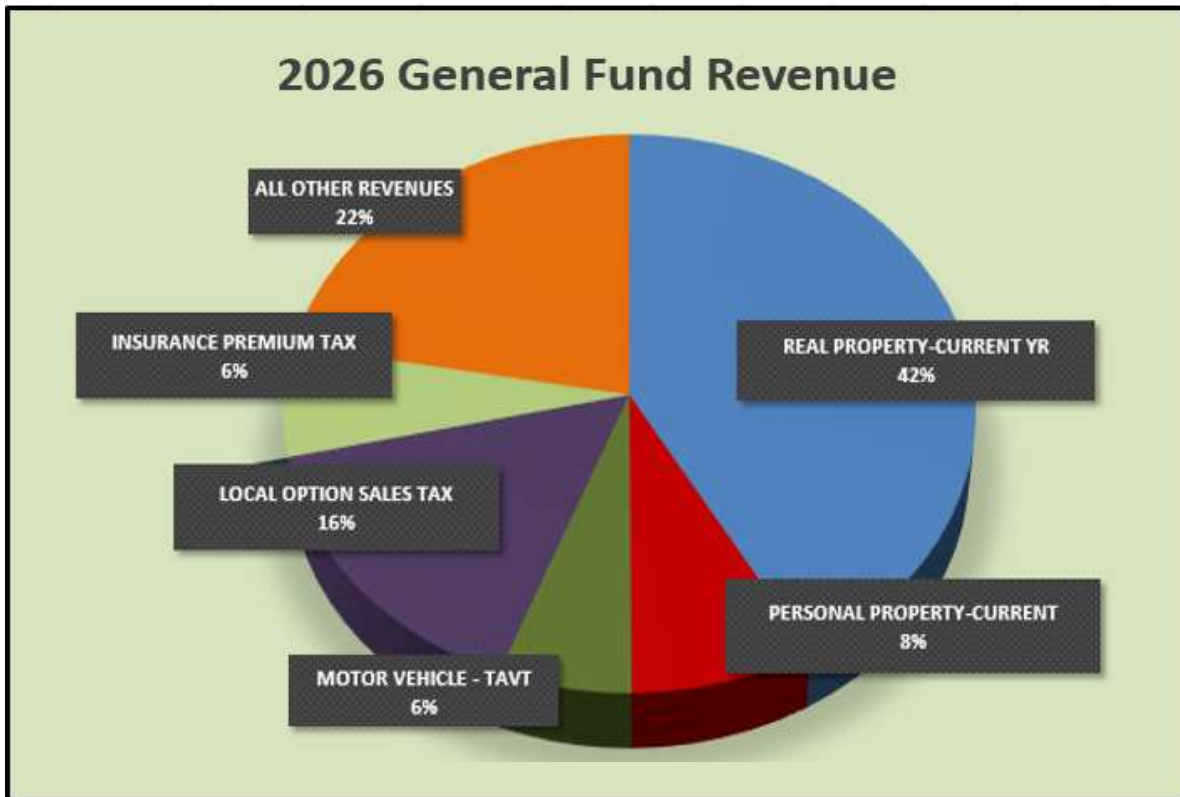
- ❖ Collections began July 2020 for a six year SPLOST ending June 2026
- ❖ Increase in revenues of 2.40% due to stimulated economy

CAPITAL PROJECTS FUND

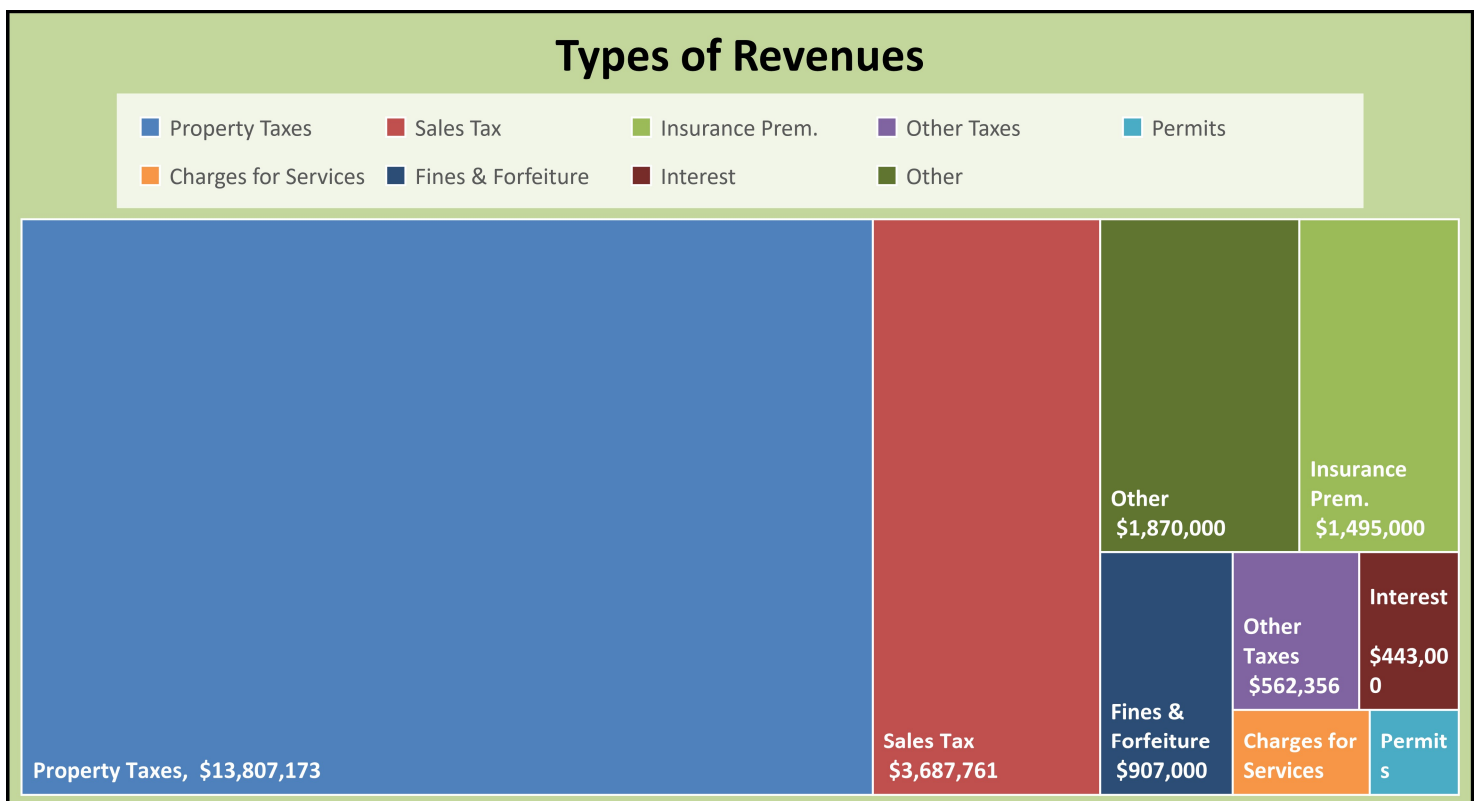
- ❖ General Fund transfers to support Capital Projects net to zero due to prior year transfers being unspent. Overall, the budget increased 13.45% with server and computers being the largest project

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- ❖ All of the ARPA Fund has been allocated and expended
- ❖ Hotel / Motel Fund remains the same
- ❖ Restrictive Fund increased due to additional State LMIG funds for paving projects



- ❖ The top 5 General Fund Revenue sources for FY 2026 account for 77.8% of the total budget



- ❖ FY 2026 Property Tax projection is \$13,807,173 or 59% of total General Fund Revenues

FY 2026 EXPENDITURE COMMENTARY

ALL EXPENDITURES COMPARED TO FY 2025 ADOPTED BUDGET

GENERAL FUND

- ❖ Eight departments had a decrease in expenditures
- ❖ The Circuit Court System, Sheriff, Human Resources, and Planning and Zoning departments have larger increases due to structure changes or increased services offered
- ❖ Increase in Health insurance over 10% due to market cost and additional employer contribution
- ❖ A Merit pay increase averaging 3% for most employees
- ❖ Increase in Liability Insurance of 11% and Worker's Compensation of 5%
- ❖ Increase in Clerk Administration for certification training
- ❖ Decrease in Elections due to changes in personnel
- ❖ Increase in Data Processing due to new contractual agreements
- ❖ Increase in Tax Commissioner due to an additional position
- ❖ Increase in Building and Grounds due to increase in repair costs and aging buildings
- ❖ Increase in Juvenile Court due to Court Reporter and Legal fees
- ❖ Increase in Sheriff due to previous salary adjustments and inflation
- ❖ Increase in Jail due to previous salary adjustments and inflation
- ❖ Increase in Rural Fire Protection due to aging equipment
- ❖ Decrease in Airport with less capital projects
- ❖ Increase in EMA due to additional equipment needed
- ❖ Decrease in Public Works due to less contracted paving projects
- ❖ Increase in Maintenance Shop due to additional of position
- ❖ Increase in Senior Center due to increase supply and food costs
- ❖ Increase in Indigent Health Care per contract due to increase in millage value
- ❖ Increase in Emergency Medical Services with an additional Ambulance
- ❖ Decrease in Recreation due to changes in personnel
- ❖ Increase in Library funding due to increase in state benefits
- ❖ Increase in Planning and Zoning due to combining the Building Department
- ❖ Increase in Code Enforcement due to changes in personnel
- ❖ Increase in Economic Development due to market cost
- ❖ Increase in Contingencies of \$50,000 for unexpected needs

SOLID WASTE ENTERPRISE FUND

- ❖ Increase due to cost of Post Closure Care
- ❖ Increase of 5% in Disposal Fees

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ Increase due to insurance expense allocation changes

SPLOST VII CAPITAL PROJECTS FUND

- ❖ Collections began July 2020 for a six year SPLOST ending June 2026
- ❖ SPLOST Expenditures are for Roads, Ambulance and Sheriff vehicles, Economic Development, Government Buildings, Recreation and Senior Center upgrades

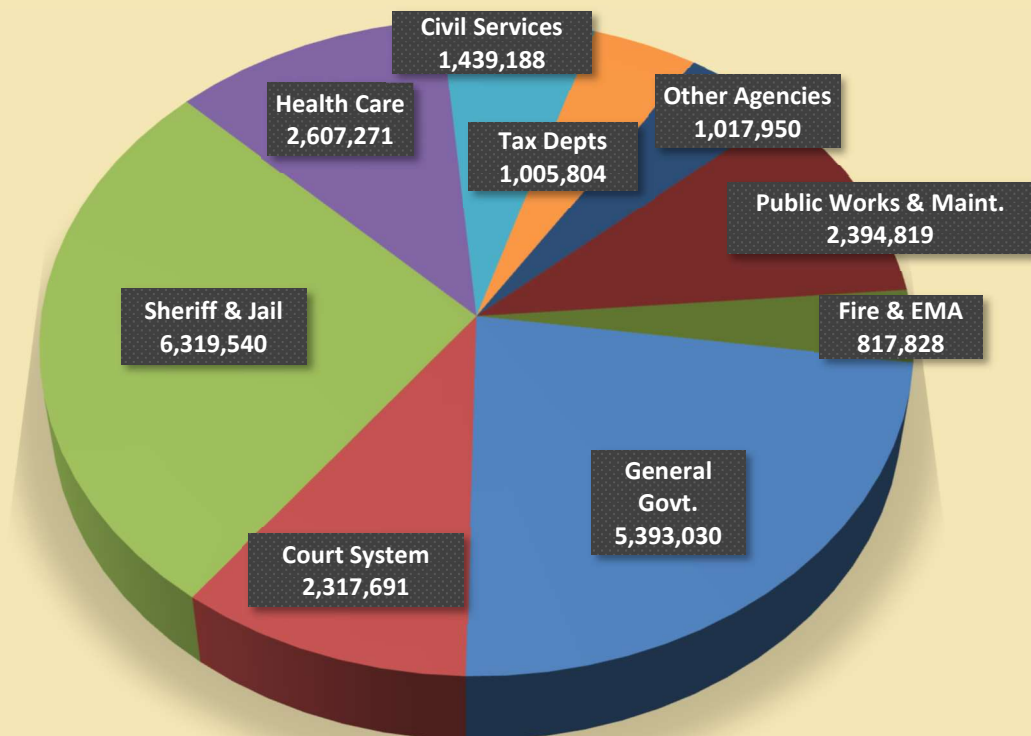
CAPITAL PROJECTS FUND

- ❖ Projects include computer and server upgrades, jail repairs, solid waste equipment, HVAC upgrades, building improvements, and shop upgrades

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- ❖ 5 Year Historical Trend, economic analysis, and prior year fund balances calculated for all other Non-Major Funds
- ❖ Chamber of Commerce will be funded at the same FY25 rate of 70% of Hotel/Motel Tax Collections

General Fund Expenditures by Type



- ❖ Fire, EMA, Healthcare, Sheriff, and the Jail account for 41.8% of the total budget

STEPHENS COUNTY, GEORGIA
EXPENDITURE BY DEPARTMENT OF TOTAL FUND
FY 2026 BUDGET

GENERAL FUND DEPARTMENT EXPENDITURES	FY 2026 ADOPTED BUDGET OF TOTAL	
10000 GENERAL GOVERNMENT	\$ 4,061,213	17.42%
33000 SHERIFF	3,768,065	16.16%
33260 JAIL	2,551,475	10.94%
51600 HEALTH & HUMAN SERVICES	2,511,915	10.77%
42000 PUBLIC WORKS	1,679,913	7.21%
21000 CLERK OF COURT	700,395	3.00%
35700 RURAL FIRE PROTECTION	669,182	2.87%
61100 RECREATION	603,556	2.59%
15650 GENERAL GOVERNMENT BUILDINGS	536,125	2.30%
15450 TAX COMMISSIONER	524,818	2.25%
15500 TAX ASSESSOR	480,986	2.06%
90000 ENTITY ALLOCATIONS	442,850	1.90%
22000 DISTRICT ATTORNEY	381,416	1.64%
51000 SENIOR CENTER	313,245	1.34%
28000 INDIGENT DEFENSE	293,756	1.26%
65100 TOCCOA-STEPHENS CO LIBRARY	290,600	1.25%
24500 PROBATE COURT	280,346	1.20%
13200 CHIEF EXECUTIVE	273,138	1.17%
15110 FINANCE	266,358	1.14%
75200 ECONOMIC DEVELOPMENT	264,000	1.13%
14000 ELECTIONS	253,652	1.09%
23000 STATE COURT	202,337	0.87%
11100 GOVERNING BODY	190,528	0.82%
21500 SUPERIOR COURT	188,731	0.81%
74500 CODE ENFORCEMENT	187,142	0.80%
26000 JUVENILE COURT	181,422	0.78%
49000 MAINTENANCE AND SHOP	178,781	0.77%
74100 PLANNING & ZONING	177,309	0.76%
15400 HUMAN RESOURCES	158,854	0.68%
15350 DATA PROCESSING	151,000	0.65%
39200 EMA	148,646	0.64%
13300 CLERK ADMINISTRATION	114,631	0.49%
24000 MAGISTRATE COURT	87,637	0.38%
75100 COUNTY AGENT	81,594	0.35%
37000 CORONER	59,356	0.25%
49500 WELFARE PROGRAMS	36,000	0.15%
39000 AIRPORT AUTHORITY	20,500	0.09%
34500 PROBATION	1,650	0.01%
	\$ 23,313,120	100%

STEPHENS COUNTY, GEORGIA
County-Wide Positions by Fund (full time)

Fund	Dept #	Department	2025 Approved	2026 Requested	2026 Approved
General Fund	13200	Chief Executive	1	1	1
General Fund	13300	Clerk-Admin	1	1	1
General Fund	14000	Elections	2	2	2
General Fund	15110	Finance	3	3	3
General Fund	15400	Human Resources	1	1	1
General Fund	15450	Tax Commissioner	6	6	6
General Fund	15500	Tax Assessor	7	7	7
General Fund	15650	General Gvt Buildings	2	2	2
General Fund	21000	Clerk of Court	10	10	10
General Fund	21500	Superior Court	4	4	4
General Fund	22000	District Attorney	4	4	4
General Fund	23000	State Court	2	2	2
General Fund	24000	Magistrate Court	3	3	3
General Fund	24500	Probate Court	4	4	4
General Fund	33000	Sheriff	53	53	53
General Fund	33260	Jail	31	31	31
General Fund	37000	Coroner	2	2	2
General Fund	38000	Emergency Management	2	2	2
General Fund	42000	Public Works	23	28	23
General Fund	49000	Maintenance & Shop	2	3	3
General Fund	51000	Senior Center	4	4	4
General Fund	61100	Recreation	7	6	6
General Fund	72200	Building Inspection	2	-	-
General Fund	74100	Planning & Zoning	-	3	2
General Fund	74500	Code Enforcement	2	2	2
General Fund	75100	County Agents	3	3	3
Enterprise Fund	45100	Solid Waste (PT)	12	12	12
Special Revenue Fund	38000	Emergency Communications	14	16	14
Special Revenue Fund	29000	Drug Rehabilitation Fund	2	1	1
Grand Total			209	216	208

STEPHENS COUNTY, GEORGIA
GOVERNMENT WIDE REVENUE SUMMARY
FY 2026 BUDGET

FUND REVENUE		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
100	GENERAL FUND	17,783,462	22,498,287	22,498,287	21,446,763	23,313,120
210	STATE ASSET SEIZED FUND	17,101	52,416	2,000	2,000	1,215
213	OPIOID GRANT FUND	-	216,913	257,489	48,217	109,656
230	JAIL FUND	51,991	58,907	58,584	56,740	55,005
231	AMERICAN RESCUE PLAN FUND	2,518,920	2,617,552	1,031,177	800	-
235	DRUG REHABILITATION FUND	74,651	85,526	51,532	31,600	37,800
240	JUVENILE SUPERVISION FUND	1,825	900	7,078	5,003	6,002
275	HOTEL/MOTEL FUND	65,653	99,184	109,742	108,000	108,000
276	JAIL COMMISSARY FUND	-	125,000	-	130,000	130,000
322	SPLOST VI CAPITAL PROJECTS FUND	91	89	-	-	-
323	SPLOST VII CAPITAL PROJECTS FUND	4,914,043	4,501,767	5,864,351	5,742,320	5,875,100
350	CAPITAL PROJECTS FUND	704,819	552,258	1,355,412	8,786	250
540	SOLID WASTE ENTERPRISE FUND	564,193	474,192	467,905	653,753	705,262
550	EMERGENCY COMMUNICATIONS FUND	884,529	1,146,619	1,332,514	1,105,875	1,254,177
750	RESTRICTED REVENUE FUND	792,462	480,752	1,247,665	180,020	557,148
TOTAL REVENUES		<u>\$ 28,373,741</u>	<u>\$ 32,910,362</u>	<u>\$ 34,283,736</u>	<u>\$ 29,519,877</u>	<u>\$ 32,152,734</u>
PRIOR YEAR FUND BALANCE		<u>12,396,276</u>	<u>12,681,580</u>	<u>10,951,353</u>	<u>10,830,402</u>	<u>9,470,400</u>
TOTAL AVAILABLE FUNDS		<u>40,770,016</u>	<u>45,591,942</u>	<u>45,235,089</u>	<u>40,350,279</u>	<u>\$ 41,623,134</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET 1,272,855
PERCENTAGE INCREASE / (DECREASE) OF BUDGET 3.15%

STEPHENS COUNTY, GEORGIA
GOVERNMENT WIDE EXPENDITURE SUMMARY
FY 2026 BUDGET

FUND EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	ADOPTED FY 2025 TO FY 2026
100	GENERAL FUND	\$ 18,031,542	\$ 20,635,054	\$ 21,446,763	\$ 23,313,120	8.70%
210	SHERIFF STATE FORFEITURE FUND	98,815	98,815	95,815	19,912	-79.22%
213	OPIOID FUND	-	-	241,816	393,019	62.53%
230	JAIL FUND	76,158	62,237	57,940	69,324	19.65%
231	AMERICAN RESCUE FUND	4,185,014	1,256,281	592,108	-	-100.00%
235	DRUG REHABILITATION FUND	546,296	555,414	545,660	498,566	-8.63%
240	JUVENILE SUPERVISION FUND	3,604	5,168	6,925	18,227	163.21%
275	HOTEL/MOTEL TAX FUND	64,000	74,000	108,000	108,000	0.00%
276	JAIL COMMISSARY FUND	125,000	130,000	130,000	130,000	0.00%
322	SPLOST VI CAPITAL PROJECTS FUND	284,998	124,517	-	-	0.00%
323	SPLOST VII CAPITAL PROJECTS FUND	14,141,872	14,003,060	13,566,980	11,629,843	-14.28%
340	ONE GEORGIA GRANT FUND	-	188	-	-	0.00%
350	CAPITAL PROJECTS FUND	742,788	512,729	961,344	1,090,631	13.45%
540	SOLID WASTE ENTERPRISE FUND	474,192	639,440	696,974	705,262	1.19%
550	EMERGENCY COMMUNICATIONS FUND	1,146,619	1,190,358	1,105,875	1,254,177	13.41%
750	RESTRICITED REVENUES FUND	480,752	4,043,347	1,106,020	2,393,053	116.37%
TOTAL EXPENDITURES		\$ 40,401,650	\$ 43,330,608	\$ 40,662,220	\$ 41,623,134	2.36%

* Added PY Reserves to ADOPTED and PY Budget

DOLLAR INCREASE / (DECREASE) OF BUDGET :EASE) OF BUDGET
PERCENTAGE INCREASE / DECREASE OF BUDGET REASE OF BUDGET

960,914
2.36%

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**STEPHENS COUNTY GENERAL FUND
FY 2026 REVENUE BUDGET
FUND 100**

REVENUE ACCOUNT	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
REAL PROPERTY - CURRENT YR	100-00000-31-1100	\$ 7,294,044	\$ 7,904,888	\$ 9,312,262	\$ 7,328,078
REAL PROPERTY CY- SOLID WASTE	100-00000-31-1101	-	-	-	518,227
REAL PROPERTY CY- EMS	100-00000-31-1102	-	-	-	1,388,458
REAL PROPERTY CY- FIRE SERVICES	100-00000-31-1103	-	-	-	498,672
PUBLIC UTILITY - CURRENT YR	100-00000-31-1110	407,129	471,300	474,000	359,432
PUBLIC UTILITY CY- SOLID WASTE	100-00000-31-1111	-	-	-	26,378
PUBLIC UTILITY CY- EMS	100-00000-31-1112	-	-	-	70,673
PUBLIC UTILITY CY- FIRE SERVICES	100-00000-31-1113	-	-	-	25,383
TIMBER TAX	100-00000-31-1120	5,441	5,606	4,700	4,000
REAL PROPERTY-PRIOR YEAR	100-00000-31-1200	3,030	8,054	7,000	12,000
PERSONAL PROP - CURRENT YR	100-00000-31-1300	1,403,760	1,734,882	1,795,000	1,418,651
PERSONAL PROP- CY SOLID WASTE	100-00000-31-1301	-	-	-	99,892
PERSONAL PROP- CY EMS	100-00000-31-1302	-	-	-	267,635
PERSONAL PROP- CY FIRE SERVICE	100-00000-31-1303	-	-	-	96,122
MOTOR VEHICLE TAX - CURRENT YR	100-00000-31-1310	185,195	147,878	140,000	111,894
MOTOR VEHICLE TAX- CY SOLID WASTE	100-00000-31-1311	-	-	-	7,902
MOTOR VEHICLE TAX- CY EMS	100-00000-31-1312	-	-	-	21,172
MOTOR VEHICLE TAX- CY FIRE SERVICE	100-00000-31-1313	-	-	-	7,604
MOTOR VEHICLE - TAVT	100-00000-31-1315	1,271,052	1,408,657	1,220,000	1,360,000
MOBILE HOME TAX - CURRENT YR	100-00000-31-1320	110,838	146,887	125,000	111,894
MOBILE HOME TAX- CY SOLID WASTE	100-00000-31-1321	-	-	-	7,791
MOBILE HOME TAX- CY EMS	100-00000-31-1322	-	-	-	20,874
MOBILE HOME TAX- CY FIRE SERVICE	100-00000-31-1323	-	-	-	7,497
INTANGIBLE	100-00000-31-1340	187,900	188,028	175,000	195,000
RAILROAD EQUIPMENT TAX	100-00000-31-1350	-	34,110	35,000	35,000
HEAVY EQUIPMENT	100-00000-31-1390	75	2,304	300	1,500
PERSONAL PROPERTY - PRIOR YR	100-00000-31-1400	9,837	10,267	4,500	4,000
REAL ESTATE TRANSFER	100-00000-31-1600	80,040	88,245	80,000	92,000
CABLE FRANCHISE FEE	100-00000-31-1750	18,101	17,619	17,000	16,000
LOCAL OPTION SALES TAX	100-00000-31-3100	3,437,380	3,540,644	3,480,000	3,687,761
BEER TAXES	100-00000-31-4200	71,532	60,020	70,000	60,000
WINE AND WHISKEY TAXES	100-00000-31-4210	4,466	4,876	4,000	4,800
FINANCIAL INSTITUTION TAX	100-00000-31-6300	45,814	41,951	45,000	50,000
REAL PROPERTY P & I	100-00000-31-9110	16,180	24,430	18,000	19,000
PERSONAL PROPERTY P & I	100-00000-31-9120	15,620	17,714	15,000	13,000
FIFA	100-00000-31-9500	15,020	15,030	15,000	15,000
OTHER	100-00000-31-9900	-	1,200	-	-
ALCOHOLIC BEVERAGE LICENSE	100-00000-32-1100	15,000	15,800	16,000	15,000
LAND USE FEES	100-00000-32-1120	-	1,500	1,000	2,000
BUILDING PERMITS	100-00000-32-2100	120,829	138,381	130,000	180,000
SIGN PERMIT FEES	100-00000-32-2230	-	809	1,000	750
MARRIAGE LICENSES	100-00000-32-2400	21,066	20,597	18,000	18,000
LATE TAG PENALTY	100-00000-32-4300	23,437	27,049	23,000	25,000
SSA INMATE INCENTIVE PAY	100-00000-33-1110	3,000	800	3,000	500
STATE GOVT DIRECT-OPERATING	100-00000-33-4110	29,478	683,309	-	400,000
TASK FORCE OT GRANT	100-00000-33-4120	-	-	-	40,000
HOMEOWNERS TAX RELIEF GRANT	100-00000-33-5100	-	1,082,048	-	-
FLPA	100-00000-33-5200	2,124	1,890	2,000	4,000
DEVELOP AUTH LIEU OF TAX	100-00000-33-8000	42,718	57,168	58,000	65,000
US TREASURTY-FOREST LAND	100-00000-33-8100	86,259	89,593	84,000	88,000
PROBATE JUDGE RECEIPTS	100-00000-34-1100	56,327	54,601	56,000	56,000

**STEPHENS COUNTY GENERAL FUND
FY 2026 REVENUE BUDGET
FUND 100**

REVENUE ACCOUNT	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
CLERK OF COURT RECEIPTS	100-00000-34-1110	137,086	149,281	145,000	130,000
MAGISTRATE COURT RECEIPTS	100-00000-34-1120	91,471	116,148	95,000	115,000
SHERIFF'S OFFICE RECEIPTS	100-00000-34-1130	30,716	36,322	35,000	40,000
SPEED CAMERA RECEIPTS	100-00000-34-1131	-	-	-	25,000
SENIOR CITIZENS RECEIPTS	100-00000-34-1140	16,761	21,426	22,000	20,000
PROBATION RECEIPTS	100-00000-34-1150	2,523	370	1,500	1,000
OTHER RECEIPTS	100-00000-34-1190	32,001	26,135	15,000	10,000
MOTOR VEHICLE TAG COMMISS	100-00000-34-1600	44,089	44,411	45,000	45,000
ELECTION QUALIFYING FEE	100-00000-34-1910	-	12,758	-	1,080
COMMISSIONS ON TAX COLLEC	100-00000-34-1940	313,228	316,302	315,000	350,000
SALES TAX VENDORS COMP	100-00000-34-1941	1,174	-	-	-
VICTIMS ASSISTANCE PROGRAM	100-00000-34-1970	132,722	85,108	100,000	20,000
INMATE MEDICAL FEES	100-00000-34-2320	(4,425)	1,550	5,000	1,500
PRISONER UPKEEP REIMBURSE	100-00000-34-2330	51,300	-	35,000	-
GEMA ANNUAL PAYMENT	100-00000-34-2900	15,747	19,246	16,000	17,000
ROAD IMPROVEMENTS - CITIES	100-00000-34-3100	4,925	200,782	921,000	-
ANIMAL CONTROL	100-00000-34-6110	28,928	30,084	28,000	28,000
ACTIVITY/FACIL RENT-REC	100-00000-34-7200	17,950	28,043	10,000	18,000
RECREATION-ATHLETIC FEES	100-00000-34-7501	93,556	102,615	90,000	98,000
RECREATION-PROGRAM FEES	100-00000-34-7502	11,112	9,017	8,000	10,000
REC-SPECIAL EVENTS	100-00000-34-7700	11,008	11,409	10,000	10,000
RECREATION CONCESSIONS	100-00000-34-7900	12,104	32,628	18,000	30,000
BAD CHECK FEES	100-00000-34-9300	210	600	500	500
F/F-SUPERIOR COURT	100-00000-35-1110	88,654	66,124	90,000	85,000
F/F-STATE COURT	100-00000-35-1120	412,614	419,528	385,000	415,000
BOND FEES SHERIFF	100-00000-35-1220	6,091	11,490	9,000	10,000
INTEREST EARNED	100-00000-36-1000	75,267	33,803	40,000	43,000
INTEREST EARNED MONEY MKT	100-00000-36-1001	-	331,239	260,000	300,000
REALZD GAIN/LOSS ON INV	100-00000-36-2000	29,963	94,100	15,000	50,000
UNREALZD GAIN/LOSS ON INV	100-00000-36-3000	(58,506)	90,186	15,000	50,000
WELLNESS CONTRIBUTION	100-00000-37-1000	-	-	-	20,000
RENTS & ROYALTIES	100-00000-38-1000	6,601	6,600	6,600	6,600
TELEPHONE COMMISSIONS	100-00000-38-2000	102,048	70,678	85,000	75,000
INSURANCE CLAIM REIMBURSEMENT	100-00000-38-3000	71,964	24,644	-	-
SRO REIMBURSEMENT	100-00000-38-3020	278,172	333,187	278,200	370,000
FUEL REIMBURSEMENT	100-00000-38-4000	4,572	6,427	5,000	6,000
ELECTION REIMBURSEMENT	100-00000-38-4500	-	33,197	-	-
JURY PAY REIMBURSEMENT	100-00000-38-5000	260	35	-	-
MISCELLANEOUS REVENUES	100-00000-38-9000	7,293	28,459	24,990	7,500
PRIOR YEAR FUND BALANCE	100-00000-38-9002	-	-	-	-
INSURANCE PREMIUM TAX	100-00000-38-9020	1,293,524	1,405,270	1,410,000	1,495,000
TRANSFER FROM HOTEL/MOTEL	100-00000-39-1001	24,796	27,436	37,800	32,400
TRANSFER IN FROM SPLOST VI FB	100-00000-39-1004	-	77,401	77,401	-
SALE OF GEN FIXED ASSETS	100-00000-39-2100	98,554	118,113	10,000	20,000
SALE OF PROPERTY	100-00000-39-2200	351	28,000	-	500,000
OTHER FINANCING SOURCES	100-00000-39-3500	-	-	-	-
TOTAL GENERAL FUND REVENUES		\$ 18,469,096	\$ 22,498,287	\$ 22,092,753	\$ 23,313,120

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 1,220,367
PERCENTAGE INCREASE / DECREASE OF BUDGET 5.52%

**GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2025 ADOPTED TO 2026 ADOPTED BUDGET**

REVENUES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	ADOPTED FY 2025 TO FY 2026
TOTAL GENERAL FUND REVENUE	\$ 18,469,096	\$ 22,498,287	\$ 22,092,753	\$ 23,313,120	5.52%

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET	ADOPTED FY 2025 TO FY 2026
10000 GENERAL GOVERNMENT	\$ 1,694,480	\$ 3,178,046	\$ 3,633,076	\$ 4,061,213	11.78%
11100 GOVERNING BODY	179,897	221,782	186,322	190,528	2.26%
13200 CHIEF EXECUTIVE	312,372	250,706	241,193	273,138	13.24%
13300 CLERK ADMINISTRATION	104,202	92,914	109,052	114,631	5.12%
14000 ELECTIONS	169,434	316,602	260,487	253,652	-2.62%
15110 FINANCE	98,331	260,825	264,729	266,358	0.62%
15120 ACCOUNTING	114,084	-	-	-	0.00%
15350 DATA PROCESSING	72,970	87,177	80,780	151,000	86.93%
15400 HUMAN RESOURCES	88,411	99,577	101,720	158,854	56.17%
15450 TAX COMMISSIONER	441,167	475,131	468,027	524,818	12.13%
15500 TAX ASSESSOR	504,792	516,942	488,117	480,986	-1.46%
15650 GENERAL GOVERNMENT BUILDINGS	458,650	419,835	442,449	536,125	21.17%
21000 CLERK OF COURT	738,459	718,022	674,885	700,395	3.78%
21500 SUPERIOR COURT	161,329	181,818	203,923	188,731	-7.45%
22000 DISTRICT ATTORNEY	278,937	260,354	370,312	381,416	3.00%
23000 STATE COURT	186,378	221,302	185,833	202,337	8.88%
24000 MAGISTRATE COURT	84,193	91,239	85,154	87,637	2.92%
24500 PROBATE COURT	319,873	327,980	286,334	280,346	-2.09%
26000 JUVENILE COURT	110,516	134,302	148,484	181,422	22.18%
28000 INDIGENT DEFENSE	273,460	336,505	362,260	293,756	-18.91%
33000 SHERIFF	3,514,789	3,839,291	3,191,801	3,768,065	18.05%
33260 JAIL	2,513,812	2,514,551	2,347,063	2,551,475	8.71%
34500 PROBATION	1,450	1,497	1,650	1,650	0.00%
35700 RURAL FIRE PROTECTION	294,267	473,645	617,500	669,182	8.37%
37000 CORONER	68,182	60,307	56,403	59,356	5.24%
39000 AIRPORT AUTHORITY	15,500	36,875	20,625	20,500	-0.61%
39200 EMA	139,520	190,610	133,921	148,646	10.99%
42000 PUBLIC WORKS	1,352,683	1,576,234	2,257,587	1,679,913	-25.59%
49000 MAINTENANCE AND SHOP	134,061	63,096	157,370	178,781	13.61%
49500 WELFARE PROGRAMS	37,550	29,930	33,000	36,000	9.09%
51000 SENIOR CENTER	310,758	323,039	301,518	313,245	3.89%
51600 HEALTH & HUMAN SERVICES	1,420,619	1,586,379	2,445,652	2,511,915	2.71%
61100 RECREATION	621,596	571,876	632,289	603,556	-4.54%
65100 TOCCOA-STEPHENS CO LIBRARY	280,000	285,600	285,600	290,600	1.75%
72200 BUILDING INSPECTION	77,500	109,169	-	-	0.00%
74100 PLANNING & ZONING	70,532	7,314	133,934	177,309	32.38%
74500 CODE ENFORCEMENT	202,620	187,533	172,723	187,142	8.35%
75100 COUNTY AGENT	78,368	77,932	81,594	81,594	0.00%
75200 ECONOMIC DEVELOPMENT	269,000	260,450	249,000	264,000	6.02%
90000 ENTITY ALLOCATIONS	236,800	248,668	380,385	442,850	16.42%
TOTAL EXPENDITURES	\$ 18,031,542	\$ 20,635,054	\$ 22,092,753	\$ 23,313,120	5.52%
GENERAL FUND REVENUES OVER EXPENDITURES	\$ 437,554	\$ 1,863,233	\$ -	\$ -	

*Dept. Combined

10000 GENERAL GOVERNMENT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
GROUP HEALTH/LIFE INSURANCE/LTD	51.2100	\$ 3,011	\$ 1,025	\$ 1,579,195	\$ 1,761,885
GROUP PTSD INSURANCE	51.2110	-	-	13,002	27,000
RETIREMENT CONTRIBUTIONS	51.2400	-	(31,628)	-	-
VACATION BUY-BACK	51.2500	-	-	-	150,000
WORKER'S COMPENSATION	51.2700	222,306	174,281	225,000	235,000
PROFESSIONAL SERVICES	52.1200	36,600	41,800	64,000	60,000
REPAIR & MAINT-VEHICLE	52.2010	21	1,076	-	250
REPAIR & MAINT-BLDG & EQUIP	52.2200	9,875	8,972	7,500	10,000
RENTAL OF EQUIP & VEHICLES	52.2320	690	810	1,000	750
PROPERTY, LIABILITY & FIDELITY INS	52.3100	261,263	360,846	383,196	425,669
COMMUNICATIONS	52.3200	61,650	54,321	60,000	56,000
POSTAGE	52.3210	2,530	1,102	2,000	2,000
DUES & FEES	52.3600	29,989	29,046	20,000	25,000
GENERAL SUPPLIES & MATERIAL	53.1100	-	-	-	750
OFFICE SUPPLIES	53.1110	3,099	2,019	10,000	8,000
GASOLINE	53.1270	5,054	6,363	6,500	6,200
INDIRECT COSTS ALLOCATIONS	55.1000	(12,360)	(12,971)	(12,800)	(13,000)
PAYMENT TO OTHER AGENCIES	57.2001	27,204	23,152	20,000	-
TRANSFERS TO SOLID WASTE 540	61.1000	425,692	457,805	642,712	552,102
TRANSFERS TO EMERGENCY COMM 550	61.1001	565,356	825,801	603,135	753,607
TRANSFERS TO CAPITAL PROJECTS 350	61.1002	52,000	1,234,226	8,636	-
TRANSFERS TO ONEGEORGIA 340	61.1003	500	-	-	-
TOTAL 10000 GENERAL ADMINISTRATION		\$ 1,694,480	\$ 3,178,046	\$ 3,633,076	\$ 4,061,213

DOLLAR INCREASE / (DECREASE) OF BUDGET 428,137
 PERCENTAGE INCREASE / DECREASE OF BUDGET 11.78%

11100 GOVERNING BODY

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 99,884	\$ 113,411	\$ 123,719	\$ 123,635
GROUP HEALTH/LIFE INSURANCE	51.2100	29,908	47,611	-	-
SOCIAL SECURITY (FICA)	51.2200	4,499	6,393	7,671	7,665
MEDICARE	51.2300	1,052	1,495	1,794	1,793
RETIREMENT CONTRIBUTIONS	51.2400	1,651	1,658	1,738	1,735
PROFESSIONAL SERVICES	52.1200	1,619	3,861	500	-
COMMUNICATIONS	52.3200	1,279	1,450	2,000	2,000
POSTAGE	52.3210	-	7	-	-
ADVERTISING	52.3300	-	-	500	-
PRINTING AND BINDING	52.3400	-	61	200	200
TRAVEL	52.3500	14,205	13,609	15,000	17,000
DUES & FEES	52.3600	5,653	6,951	10,150	7,500
EDUCATION & TRAINING	52.3700	6,842	5,613	8,000	10,000
GENERAL SUPPLIES & MATERIAL	53.1100	14,045	19,487	15,000	12,000
POLAR EXPRESS EXPENSE	53.1115	-	-	-	7,000
GASOLINE	53.1270	205	175	50	-
SMALL EQUIPMENT	53.1600	2,574	-	-	-
TOTAL 11100 GOVERNING BODY		\$ 183,416	\$ 221,782	\$ 186,322	\$ 190,528

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 4,206
 PERCENTAGE INCREASE / DECREASE OF BUDGET 2.26%

13200 CHIEF EXECUTIVE (ADMIN)

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 148,167	\$ 128,751	\$ 135,050	\$ 155,050
GROUP HEALTH/LIFE INSURANCE	51.2100	18,525	22,855	-	-
SOCIAL SECURITY (FICA)	51.2200	8,367	7,253	8,373	9,613
MEDICARE	51.2300	1,957	1,696	1,958	2,248
RETIREMENT CONTRIBUTIONS	51.2400	5,186	4,374	4,727	5,427
LEGAL FEES	52.1210	65,751	75,031	75,000	80,000
TECHNICAL SERVICES	52.1300	32	-	-	-
REPAIR & MAINT - VEHICLE	52.2010	742	1,225	900	1,000
REPAIR & MAINT - BLDG & EQUIP	52.2200	2,419	-	500	500
COMMUNICATIONS	52.3200	554	559	600	600
POSTAGE	52.3210	19	-	-	-
ADVERTISING	52.3300	1,020	-	-	-
TRAVEL	52.3500	3,279	3,234	5,850	7,000
DUES & FEES	52.3600	1,114	1,959	3,135	3,300
EDUCATION & TRAINING	52.3700	1,260	2,245	2,900	4,000
GENERAL SUPPLIES	53.1100	608	596	1,000	1,200
OFFICE SUPPLIES	53.1110	472	271	-	-
GASOLINE	53.1270	303	594	600	600
BOOKS & PERIODICALS	53.1400	-	63	100	100
SMALL EQUIPMENT	53.1600	224	-	-	2,000
UNIFORMS	53.1730	-	-	500	500
TOTAL 13200 CHIEF EXECUTIVE (ADMIN)		\$ 259,999	\$ 250,706	\$ 241,193	\$ 273,138

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 31,945
 PERCENTAGE INCREASE / DECREASE OF BUDGET 13.24%

13300 CLERK-ADMINISTRATION

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 47,287	\$ 55,701	\$ 60,926	\$ 63,926
GROUP HEALTH/LIFE INSURANCE	51.2100	3,323	81	-	-
SOCIAL SECURITY (FICA)	51.2200	2,495	3,379	3,777	3,963
MEDICARE	51.2300	583	790	883	927
RETIREMENT CONTRIBUTIONS	51.2400	1,445	1,902	2,132	2,237
PROFESSIONAL SERVICES	52.1200	2,996	3,557	3,200	7,000
LEGAL FEES	52.1210	3,173	1,565	3,800	3,000
TECHNICAL SERVICES	52.1300	5,719	4,523	10,065	9,000
REPAIR & MAINT - BLDG & EQUIP	52.2200	9,674	5,258	2,880	2,880
RENTAL OF EQUIP AND VEHICLES	52.2320	114	-	120	-
COMMUNICATIONS	52.3200	553	460	530	552
POSTAGE	52.3210	42	53	100	100
ADVERTISING	52.3300	4,248	1,973	4,500	4,500
TRAVEL	52.3500	4,344	2,464	4,000	4,000
DUES & FEES	52.3600	1,052	5,204	4,600	7,500
EDUCATION & TRAINING	52.3700	2,375	2,925	3,000	3,000
GENERAL SUPPLIES & MATERIAL	53.1100	1,652	521	1,000	1,000
OFFICE SUPPLIES	53.1110	2,056	1,976	-	-
BOOKS & PERIODICALS	53.1400	38	45	38	45
SMALL EQUIPMENT	53.1600	418	-	3,000	500
UNIFORMS	53.1730	-	537	500	500
TOTAL 13300 CLERK-ADMINISTRATION		\$ 93,588	\$ 92,914	\$ 109,052	\$ 114,631

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 5,579
 PERCENTAGE INCREASE / DECREASE OF BUDGET 5.12%

14000 ELECTIONS

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 76,879	\$ 117,850	\$ 112,090	\$ 110,000
SALARIES-TEMP EMPLOYEES	51.1200	49,904	93,868	60,000	62,711
SALARIES & WAGES-OVERTIME	51.1300	10,582	291	1,000	500
GROUP HEALTH/LIFE INSURANCE	51.2100	8,787	21,711	-	-
SOCIAL SECURITY (FICA)	51.2200	8,048	12,858	10,732	10,739
MEDICARE	51.2300	1,882	2,987	2,510	2,512
RETIREMENT CONTRIBUTIONS	51.2400	928	1,736	1,765	3,850
PROFESSIONAL SERVICES	52.1200	825	224	1,000	500
LEGAL FEES	52.1210	7,216	1,310	6,500	3,000
TECHNICAL SERVICES	52.1300	17,861	2,196	3,900	2,500
REPAIR & MAINT-BLDG & EQUIP	52.2200	2,443	865	5,200	2,000
RENTAL OF EQUIP & VEHICLES	52.2320	1,112	2,772	2,670	2,750
COMMUNICATIONS	52.3200	2,856	2,679	3,000	3,000
POSTAGE	52.3210	6,128	6,288	8,500	6,500
ADVERTISING	52.3300	4,757	4,998	6,000	5,000
PRINTING & BINDING	52.3400	2,137	1,740	5,000	2,500
TRAVEL	52.3500	5,028	4,343	5,000	5,000
DUES & FEES	52.3600	45	3,824	350	350
EDUCATION & TRAINING	52.3700	1,320	3,438	3,500	4,500
LICENSES	52.3800	1,500	6,300	7,420	7,500
CONTRACT LABOR	52.3850	2,250	2,900	2,500	2,500
GENERAL SUPPLIES & MATERIAL	53.1100	9,450	8,003	5,000	5,000
OFFICE SUPPLIES	53.1110	4,200	6,666	6,500	6,500
CITY ELECTION SUPPLIES	53.1120	-	2,754	-	-
GASOLINE	53.1270	73	40	250	200
BOOKS AND PERIODICALS	53.1400	76	-	100	100
SMALL EQUIPMENT	53.1600	17,385	3,960	-	3,540
UNIFORM	53.1730	-	-	-	400
TOTAL 14000 REGISTRAR		\$ 243,672	\$ 316,602	\$ 260,487	\$ 253,652

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (6,835)
 PERCENTAGE INCREASE / DECREASE OF BUDGET -2.62%

15100 FINANCE

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 193,010	\$ 204,434	\$ 210,384	\$ 217,128
GROUP HEALTH/LIFE INSURANCE	51.2100	4,234	12,742	-	-
SOCIAL SECURITY (FICA)	51.2200	11,119	12,037	13,044	13,462
MEDICARE	51.2300	2,600	2,815	3,051	3,148
RETIREMENT CONTRIBUTIONS	51.2400	6,528	7,179	7,363	7,599
PROFESSIONAL SERVICES	52.1200	195	-	-	1,500
LEGAL FEES	52.1210	-	30	-	-
TECHNICAL SERVICES	52.1300	-	5,898	250	1,000
REPAIR & MAINT-BLDG & EQUIP	52.2200	5,028	94	13,838	1,500
COMMUNICATIONS	52.3200	464	1,963	-	600
POSTAGE	52.3210	2,114	-	2,100	2,500
ADVERTISING	52.3300	1,505	4,015	-	200
TRAVEL	52.3500	-	91	5,000	5,500
DUES & FEES	52.3600	400	3,860	900	500
EDUCATION & TRAINING	52.3700	469	461	6,500	6,820
GENERAL SUPPLIES & MATERIAL	53.1100	127	5,149	500	2,000
OFFICE SUPPLIES	53.1110	5,397	-	-	-
SMALL EQUIPMENT	53.1600	507	56	1,800	2,000
UNIFORMS	53.1730	-	-	-	900
TOTAL 15110 FINANCE		\$ 233,697	\$ 260,825	\$ 264,729	\$ 266,358

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 1,628
 PERCENTAGE INCREASE / DECREASE OF BUDGET 0.62%

15350 DATA PROCESSING/MIS

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
TECHNICAL SERVICES	52.1300	\$ 23,684	\$ 36,155	\$ 30,355	\$ 33,000
REPAIR & MAINT-BUILDING & EQUIP	52.2200	44,779	51,022	50,425	118,000
DUES & FEES	52.3600	-	-	-	-
LICENSES	52.3800	-	-	-	-
TOTAL 15350 DATA PROCESSING/MIS		\$ 68,463	\$ 87,177	\$ 80,780	\$ 151,000
DOLLAR INCREASE / (DECREASE) OF BUDGET					\$ 70,220
PERCENTAGE INCREASE / DECREASE OF BUDGET					86.93%

15400 HUMAN RESOURCES

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 45,697	\$ 48,955	\$ 52,020	\$ 64,020
SALARIES & WAGES-OVERTIME	51.1300	129	-	-	-
GROUP HEALTH/LIFE INSURANCE	51.2100	7,839	7,540	-	-
SOCIAL SECURITY (FICA)	51.2200	2,647	2,981	3,225	3,969
MEDICARE	51.2300	619	697	754	928
RETIREMENT CONTRIBUTIONS	51.2400	-	70	1,821	2,241
EMPLOYEE PROGRAMS	51.2900	-	-	-	63,000
PROFESSIONAL SERVICES	52.1200	-	125	-	-
LEGAL FEES	52.1210	2,298	1,590	1,000	4,000
TECHNICAL SERVICES	52.1300	1,722	1,860	1,000	5,000
REPAIR & MAINT-BLDG & EQUIP	52.2200	4,826	4,428	9,800	500
COMMUNICATIONS	52.3200	-	-	-	550
POSTAGE	52.3210	120	75	100	600
ADVERTISING	52.3300	-	1,170	-	2,500
TRAVEL	52.3500	1,716	1,764	1,500	600
DUES & FEES	52.3600	615	1,664	1,000	1,035
EDUCATION & TRAINING	52.3700	1,699	1,194	1,500	2,000
GENERAL SUPPLIES & MATERIAL	53.1100	21,841	20,921	28,000	6,000
OFFICE SUPPLIES	53.1110	3,881	2,176	-	-
SMALL EQUIPMENT	53.1600	1,011	2,367	-	1,911
TOTAL 15400 HUMAN RESOURCES		\$ 96,660	\$ 99,577	\$ 101,720	\$ 158,854

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 57,134
PERCENTAGE INCREASE / DECREASE OF BUDGET 56.17%

15450 TAX COMMISSIONER

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 271,838	\$ 306,201	\$ 321,657	\$ 373,184
SALARIES & WAGES-OVERTIME	51.1300	9,165	8,338	10,000	7,500
GROUP HEALTH/LIFE INSURANCE	51.2100	18,586	17,412	-	-
SOCIAL SECURITY (FICA)	51.2200	15,923	18,986	20,563	23,602
MEDICARE	51.2300	3,724	4,440	4,809	5,520
RETIREMENT CONTRIBUTIONS	51.2400	9,865	9,843	9,699	13,061
PROFESSIONAL SERVICES	52.1200	70	-	-	-
LEGAL FEES	52.1210	94	-	2,500	2,500
TECHNICAL SERVICES	52.1300	32	50	-	-
DISPOSAL	52.2110	431	345	450	450
REPAIR & MAINT-BLDG & EQUIP	52.2200	27,533	24,239	27,500	31,150
RENTAL OF EQUIPMENT & VEHICLE	52.2320	114	120	150	150
COMMUNICATIONS	52.3200	12,801	12,106	13,000	13,000
POSTAGE	52.3210	22,700	20,502	25,000	22,000
ADVERTISING	52.3300	2,835	3,795	5,000	5,000
PRINTING AND BINDING	52.3400	7,045	8,461	9,500	9,500
TRAVEL	52.3500	1,514	2,065	3,000	3,000
DUES & FEES	52.3600	609	500	700	700
EDUCATION & TRAINING	52.3700	875	940	2,800	2,800
GENERAL SUPPLIES & MATERIAL	53.1100	5,460	3,180	3,500	3,500
OFFICE SUPPLIES	53.1110	5,249	5,225	5,700	5,700
PERIODICALS	53.1400	1,146	1,199	1,000	1,000
SMALL EQUIPMENT	53.1600	17,861	27,185	1,500	1,500
TOTAL 15450 TAX COMMISSIONER		\$ 435,471	\$ 475,131	\$ 468,027	\$ 524,818

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 56,791
 PERCENTAGE INCREASE / DECREASE OF BUDGET 12.13%

15500 TAX ASSESSOR

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 303,678	\$ 350,910	\$ 356,710	\$ 353,085
GROUP HEALTH/LIFE INSURANCE	51.2100	50,077	61,794	-	-
SOCIAL SECURITY (FICA)	51.2200	16,173	19,683	22,116	21,891
MEDICARE	51.2300	3,783	4,603	5,172	5,120
RETIREMENT CONTRIBUTIONS	51.2400	9,787	10,889	11,658	9,013
LEGAL	52.1210	-	-	500	500
PROFESSIONAL SERVICES	52.1200	-	50	-	-
TECHNICAL SERVICES	52.1300	37,494	14,314	24,138	24,138
REPAIR & MAINTENANCE-VEHICLE	52.2010	361	372	1,000	750
DISPOSAL	52.2110	225	300	400	400
REPAIR & MAINT-BUILDING & EQUIP	52.2200	20,181	20,120	20,000	20,510
RENTAL OF EQUIPMENT & VEHICLES	52.2320	108	118	125	135
COMMUNICATIONS	52.3200	3,927	3,785	4,200	4,100
ADVERTISING	52.3300	-	1,066	-	-
POSTAGE	52.3210	11,159	14,347	14,000	10,800
PRINTING & BINDING	52.3400	4,245	1,104	3,900	3,900
TRAVEL	52.3500	606	743	8,534	6,200
DUES & FEES	52.3600	3,516	3,165	4,474	4,474
EDUCATION & TRAINING	52.3700	2,799	3,238	2,825	1,950
CONTRACT LABOR	52.3850	-	-	-	7,920
GENERAL SUPPLIES & MATERIAL	53.1100	1,091	350	1,100	1,100
OFFICE SUPPLIES	53.1110	1,392	1,305	1,200	1,200
GASOLINE	53.1270	831	967	1,200	1,500
BOOKS & PERIODICALS	53.1400	2,224	2,218	2,465	2,300
SMALL EQUIPMENT	53.1600	585	1,500	2,400	-
TOTAL 15500 TAX ASSESSOR		\$ 474,242	\$ 516,942	\$ 488,117	\$ 480,986

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (7,131)
 PERCENTAGE INCREASE / DECREASE OF BUDGET -1.46%

15650 GOV BUILDINGS & GROUNDS

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 114,370	\$ 70,279	\$ 105,216	\$ 118,376
SALARIES & WAGES-OVERTIME	51.1300	16,186	21,615	2,000	3,000
GROUP HEALTH/LIFE INSURANCE	51.2100	27,968	14,815	-	-
SOCIAL SECURITY (FICA)	51.2200	6,860	5,029	5,779	7,339
MEDICARE	51.2300	1,604	1,176	1,351	1,716
RETIREMENT CONTRIBUTIONS	51.2400	2,994	2,518	3,296	4,143
PROFESSIONAL SERVICES	52.1200	-	2,250	1,500	3,000
TECHNICAL SERVICES	52.1300	7,475	15,373	1,500	1,500
REPAIR & MAINT-VEHICLE	52.2010	984	4,520	1,500	1,500
CLEANING SERVICES	52.2100	57,957	74,050	75,000	90,000
GARBAGE DISPOSAL	52.2110	3,286	2,320	4,069	3,000
REPAIR & MAINT - BUILDING & EQUIPMENT	52.2200	7,644	8,977	10,000	15,000
REPAIR & MAINT - HISTORIC COURTHOUSE	52.2201	11,641	12,691	19,200	15,000
REPAIR & MAINT - GOVERNMENT BUILDING	52.2202	42,411	29,936	51,318	50,000
REPAIR & MAINT - ANNEX BUILDING	52.2203	13,081	5,622	8,000	10,000
REPAIR & MAINT - HEALTH DEPT BUILDING	52.2204	10,159	4,247	10,500	10,500
REPAIR & MAINT - FARMER'S MARKET BLDG	52.2209	2,528	733	-	350
REPAIR & MAINT - OLD COMM BLDG	52.2210	97	77	150	150
REPAIR & MAINT - OLD DFACS BLDG	52.2212	390	963	400	10,000
REPAIR & MAINT - RECORD RETENTION	52.2213	-	-	250	250
REPAIR & MAINT - DRUG COURT	52.2214	191	-	-	-
REPAIR & MAINT - PUBLIC WORKS BLDG	52.2215	-	-	-	15,000
REPAIR & MAINT - E911 BLDG (to transfer)	52.2216	-	-	-	13,500
RENTAL OF EQUIPMENT & VEHICLES	52.2320	10,800	-	-	-
COMMUNICATIONS	52.3200	1,666	922	1,000	1,200
ADVERTISING	52.3300	-	814	-	-
DUES & FEES	52.3600	82	75	120	200
GENERAL SUPPLIES	53.1100	484	709	900	1,200
OFFICE SUPPLIES	53.1110	392	469	400	600
CLEANING SUPPLIES	53.1120	6,847	7,373	10,000	10,000
WATER/SEWER	53.1210	6,268	5,409	6,000	12,000
NATURAL GAS	53.1220	10,656	6,359	8,500	9,000
ELECTRICITY	53.1230	95,027	115,852	105,000	120,000
GASOLINE	53.1270	4,270	4,218	6,000	5,000
SMALL EQUIPMENT	53.1600	2,874	214	3,000	3,000
UNIFORMS	53.1730	-	230	500	600

TOTAL 15650 GENERAL GOV BUILDINGS

\$ 467,191	\$ 419,835	\$ 442,449	\$ 536,125
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DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 93,676
PERCENTAGE INCREASE / DECREASE OF BUDGET	21.17%

21000 CLERK OF COURT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 486,013	\$ 461,664	\$ 520,333	\$ 527,430
GROUP HEALTH/LIFE INSURANCE	51.2100	82,753	99,991	-	-
SOCIAL SECURITY (FICA)	51.2200	26,794	25,913	32,261	32,701
MEDICARE	51.2300	6,266	6,060	7,545	7,648
RETIREMENT CONTRIBUTIONS	51.2400	11,127	8,996	10,580	7,452
PROFESSIONAL SERVICES	52.1200	150	75	-	-
TECHNICAL SERVICES	52.1300	31,964	28,056	20,000	34,000
REAL ESTATE EVALUATION FEE	52.1330	250	1,399	2,000	2,000
DISPOSAL	52.2110	-	-	-	500
REPAIR & MAINT - BLDG & EQUIP	52.2200	27,197	32,167	30,000	31,000
RENTAL OF EQUIP & VEHICLES	52.2320	2,312	2,297	2,666	2,665
COMMUNICATIONS	52.3200	9,852	10,518	10,000	10,000
POSTAGE	52.3210	6,717	9,440	10,000	12,000
TRAVEL	52.3500	2,602	3,610	4,000	5,000
DUES & FEES	52.3600	954	2,103	3,000	3,000
EDUCATION & TRAINING	52.3700	2,480	2,086	2,500	2,500
GENERAL SUPPLIES & MATERIAL	53.1100	6,480	8,126	7,000	8,500
OFFICE SUPPLIES	53.1110	12,624	12,585	11,500	12,500
BOOKS & PERIODICALS	53.1400	1,135	480	1,500	1,500
SMALL EQUIPMENT	53.1600	426	2,456	-	-
TOTAL 21000 CLERK OF COURT		\$ 718,097	\$ 718,022	\$ 674,885	\$ 700,395

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 25,510
 PERCENTAGE INCREASE / DECREASE OF BUDGET 3.78%

21500 SUPERIOR COURT

\$ (38,330)

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 36,556	\$ 42,778	\$ 36,681	\$ 36,661
SOCIAL SECURITY (FICA)	51.2200	2,267	2,652	2,274	2,272
MEDICARE (FICA)	51.2300	530	620	532	532
SUPERIOR COURT (HABERSHAM)	52.1201	51,273	78,186	86,486	74,991
TECHNICAL SERVICES	52.1300	2,157	1,275	1,500	2,500
COURT REPORTER FEES	52.1340	30,550	21,165	30,000	30,000
DISPOSAL	52.2110	225	450	-	-
REPAIR & MAINTENANCE - BLDG & EQUIP	52.2200	293	543	1,000	1,000
RENTAL OF EQUIPMENT & VEHICLES	52.2320	178	188	-	-
COMMUNICATIONS	52.3200	4,204	3,718	4,000	4,000
POSTAGE	52.3210	414	84	500	500
TRAVEL	52.3500	138	1,013	750	1,350
DUES & FEES	52.3600	959	1,066	750	1,250
JUROR FEES	52.3610	35,485	24,800	35,000	30,000
WITNESS FEES	52.3620	826	443	1,200	1,000
EDUCATION & TRAINING	52.3700	76	750	750	475
GENERAL SUPPLIES & MATERIAL	53.1100	1,102	812	1,000	1,000
OFFICE SUPPLIES	53.1110	1,101	1,273	1,500	1,200
SMALL EQUIPMENT	53.1600	58	-	-	-
TOTAL 21000 SUPERIOR COURT		\$ 168,391	\$ 181,818	\$ 203,923	\$ 188,731

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (15,192)
 PERCENTAGE INCREASE / DECREASE OF BUDGET -7.45%

22000 DISTRICT ATTORNEY

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 177,738	\$ 119,772	\$ 183,397	\$ 285,495
GROUP HEALTH/LIFE INSURANCE	51.2100	21,235	9,657	-	-
SOCIAL SECURITY (FICA)	51.2200	10,365	6,730	11,371	17,701
MEDICARE	51.2300	2,424	1,574	2,659	4,140
RETIREMENT CONTRIBUTIONS	51.2400	17,584	11,710	3,378	1,739
UNEMPLOYMENT CLAIMS	51.2600	12	8	10	-
WORKER'S COMPENSATION	51.2700	591	368	500	-
OTHER EMPLOYEE BENEFITS	51.2900	101	67	100	-
PROFESSIONAL SERVICES	52.1200	-	-	6,000	-
SPACR POSITION (HABERSHAM)	52.1201	67,917	89,950	132,198	33,891
TECHNICAL SERVICES	52.1300	-	-	500	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	5,614	808	1,000	2,500
REPAIR & MAINT-BLDG & EQUIP	52.2200	199	45	250	250
PROPERTY,LIABILITY INSURANCE	52.3100	633	393	900	-
COMMUNICATIONS	52.3200	4,181	5,712	4,800	5,200
POSTAGE	52.3210	709	302	500	500
TRAVEL	52.3500	2,141	656	3,000	3,000
DUES & FEES	52.3600	843	2,825	2,000	2,500
WITNESS FEES	52.3620	3,712	98	4,000	4,000
EDUCATION & TRAINING	52.3700	1,363	2,025	2,500	3,000
GENERAL SUPPLIES & MATERIAL	53.1100	503	1,820	750	1,000
OFFICE SUPPLIES	53.1110	4,334	2,522	5,000	5,000
AMMUNITION AND FIREARMS	53.1140	400	-	500	500
GASOLINE	53.1270	680	2,033	3,500	3,500
SMALL EQUIPMENT	53.1600	1,683	1,278	1,500	7,500
MACHINERY & EQUIP C/O VEHICLES	54.2200	-	-	-	-
TOTAL 22000 DISTRICT ATTORNEY		\$ 324,962	\$ 260,354	\$ 370,312	\$ 381,416

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 11,104
 PERCENTAGE INCREASE / DECREASE OF BUDGET 3.00%

23000 STATE COURT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 71,491	\$ 72,334	\$ 107,511	\$ 127,636
SALARIES & WAGES- PT	51.1200	-	-	-	6,000
GROUP HEALTH/LIFE INSURANCE	51.2100	36,613	38,091	-	-
SOCIAL SECURITY (FICA)	51.2200	3,252	3,458	6,666	7,913
MEDICARE	51.2300	761	809	1,559	1,851
RETIREMENT CONTRIBUTIONS	51.2400	-	-	333	1,037
PROFESSIONAL SERVICE	52.1200	-	13,750	5,924	-
LEGAL FEES	52.1210	30,435	40,360	40,000	40,000
TECHNICAL SERVICES	52.1300	35,920	36,045	16,640	9,000
COURT REPORTER FEES	52.1340	5,248	11,428	4,800	6,500
REPAIR & MAINTENANCE-BUILDING	52.2200	2,910	1,850	600	600
COMMUNICATIONS	52.3200	683	698	750	750
WITNESS FEES	52.3620	75	25	550	550
OFFICE SUPPLIES	53.1110	333	604	500	500
SMALL EQUIPMENT	53.1600	-	1,850	-	-
TOTAL 23000 STATE COURT		\$ 187,721	\$ 221,302	\$ 185,833	\$ 202,337

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 16,504
 PERCENTAGE INCREASE / DECREASE OF BUDGET 8.88%

24000 MAGISTRATE COURT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 68,465	\$ 71,286	\$ 75,576	\$ 76,303
GROUP HEALTH/LIFE INSURANCE	51.2100	8,013	11,069	-	-
SOCIAL SECURITY (FICA)	51.2200	3,862	4,197	4,686	4,731
MEDICARE	51.2300	903	981	1,096	1,106
RETIREMENT CONTRIBUTIONS	51.2400	1,561	1,633	1,797	1,797
COMMUNICATIONS	52.3200	2,071	2,073	2,000	3,700
TOTAL 24000 MAGISTRATE COURT		\$ 84,875	\$ 91,239	\$ 85,154	\$ 87,637

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 2,483
PERCENTAGE INCREASE / DECREASE OF BUDGET	2.92%

24500 PROBATE COURT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 207,427	\$ 213,257	\$ 221,272	\$ 228,664
SALARIES & WAGES-OVERTIME	51.1300	54	188	-	-
GROUP HEALTH/LIFE INSURANCE	51.2100	57,324	63,610	-	-
SOCIAL SECURITY (FICA)	51.2200	10,635	11,227	13,719	14,177
MEDICARE	51.2300	2,487	2,626	3,208	3,316
RETIREMENT CONTRIBUTIONS	51.2400	2,013	2,443	2,574	1,290
LEGAL FEES	52.1210	800	430	2,100	2,100
TECHNICAL SERVICES	52.1300	-	-	-	100
DISPOSAL	52.2110	-	475	-	500
REPAIR & MAINT - BLDG AND EQUIP	52.2200	4,520	17,380	19,891	5,000
COMMUNICATIONS	52.3200	3,466	3,378	3,400	3,800
POSTAGE	52.3210	1,103	1,513	2,500	2,500
TRAVEL	52.3500	3,865	3,243	6,000	6,000
DUES & FEES	52.3600	1,477	1,484	1,920	1,000
EDUCATION & TRAINING	52.3700	450	-	450	2,000
GENERAL SUPPLIES & MATERIAL	53.1100	2,722	1,549	2,300	2,400
OFFICE SUPPLIES	53.1110	3,466	3,102	3,500	3,500
BOOKS & PERIODICALS	53.1400	2,962	797	1,500	1,500
SMALL EQUIPMENT	53.1600	3,058	1,279	2,000	2,500
TOTAL 24500 PROBATE COURT		\$ 307,829	\$ 327,980	\$ 286,334	\$ 280,346
		DOLLAR INCREASE / (DECREASE) OF BUDGET		\$ (5,988)	
		PERCENTAGE INCREASE / DECREASE OF BUDGET		-2.09%	

26000 JUVENILE COURT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
PROFESSIONAL SERVICES	51.1200	\$ -	\$ -	\$ 2,990	\$ 500
JUVENILE COURT (HABERSHAM)	52.1201	29,986	54,476	65,344	72,562
LEGAL FEES	52.1210	99,717	77,185	76,750	105,000
TECHNICAL SERVICES	52.1300	800	212	750	2,500
COURT REPORTER FEES	52.1340	17,373	2,091	2,300	500
TELECOMMUNICATIONS	52.3200	339	339	350	360
TOTAL 26000 JUVENILE COURT		\$ 148,215	\$ 134,302	\$ 148,484	\$ 181,422

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 32,938
PERCENTAGE INCREASE / DECREASE OF BUDGET	22.18%

28000 INDIGENT DEFENSE

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
PUBLIC DEFENDER (HABERSHAM)	52.1201	\$ 277,713	\$ 336,505	\$ 362,260	\$ 293,756
TOTAL 28000 INDIGENT DEFENSE		\$ 277,713	\$ 336,505	\$ 362,260	\$ 293,756

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ (68,504)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-18.91%

33000 SHERIFF

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 2,385,143	\$ 2,576,481	\$ 2,574,717	\$ 2,927,419
SALARIES & WAGES - BAILIFFS	51.1101	3,180	3,104	5,000	2,000
SALARIES & WAGES - OVERTIME	51.1300	41,280	47,908	40,000	15,000
TASK FORCE OT	51.1325	-	-	-	40,000
GROUP HEALTH/LIFE INSURANCE	51.2100	387,927	436,360	-	-
SOCIAL SECURITY (FICA)	51.2200	135,742	153,121	162,422	182,554
MEDICARE	51.2300	31,746	35,811	37,987	42,694
RETIREMENT CONTRIBUTIONS	51.2400	41,270	47,840	40,575	69,638
POAB RETIREMENT DUES	51.2410	-	17,220	-	19,320
PROFESSIONAL SERVICES	52.1200	4,368	9,986	10,000	13,000
LEGAL FEES	52.1210	438	7,745	500	1,000
K-9 MAINTENANCE	52.1220	-	-	-	4,000
TECHNICAL SERVICES	52.1300	1,417	4,504	3,000	3,500
REPAIR & MAINT-VEHICLE	52.2010	115,245	111,578	55,000	100,000
REPAIR & MAINT - BLDG & EQUIP	52.2200	18,148	17,806	20,000	15,000
RENTAL OF EQUIP & VEHICLES	52.2320	66	830	-	-
COMMUNICATIONS	52.3200	19,016	46,987	20,000	35,000
POSTAGE	52.3210	2,301	598	2,000	1,500
ADVERTISING	52.3300	3,823	9,837	4,000	5,000
TRAVEL	52.3500	4,045	780	4,500	2,500
EXTRADITION TRAVEL	52.3550	-	3,467	-	2,000
DUES & FEES	52.3600	2,436	5,357	3,000	2,500
EDUCATION & TRAINING	52.3700	2,176	2,858	4,500	7,400
GENERAL SUPPLIES & MAT	53.1100	23,903	19,499	25,000	20,000
OFFICE SUPPLIES	53.1110	6,035	10,695	6,000	2,500
AMMUNITION & FIREARMS	53.1140	54,654	4,471	3,500	3,500
ELECTRICITY - CAMERAS	53.1230	-	363	-	1,200
GASOLINE	53.1270	162,038	161,084	120,000	160,000
BOOKS & PERIODICALS	53.1400	38	307	100	-
SMALL EQUIPMENT	53.1600	162,748	84,283	32,000	71,840
UNIFORMS	53.1730	25,355	18,411	18,000	18,000
TOTAL 33000 SHERIFF		\$ 3,634,538	\$ 3,839,291	\$ 3,191,801	\$ 3,768,065

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 576,264
 PERCENTAGE INCREASE / DECREASE OF BUDGET 18.05%

33260 JAIL

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 837,987	\$ 1,120,015	\$ 1,252,560	\$ 1,253,191
SALARIES & WAGES-OVERTIME	51.1300	46,266	40,361	50,000	40,000
GROUP HEALTH/LIFE INSURANCE	51.2100	64,910	162,050	-	-
SOCIAL SECURITY (FICA)	51.2200	51,898	69,228	80,830	80,178
MEDICARE	51.2300	12,237	16,190	18,904	18,751
RETIREMENT CONTRIBUTIONS	51.2400	29,389	22,558	36,959	27,334
POAB RETIREMENT DUES	51.2410	-	10,920	-	11,340
WORKER'S COMPENSATION	51.2700	3,107	-	4,000	-
PROFESSIONAL SERVICES	52.1200	359,936	484,249	320,000	525,000
TECHNICAL SERVICES	52.1300	5,380	2,484	5,800	15,800
DISPOSAL	52.2110	3,173	4,599	5,000	3,000
REPAIR & MAINT - BLD & EQUIP	52.2200	63,282	1,177	-	-
RENTAL OF EQUIPMENT	52.2320	1,985	-	-	-
COMMUNICATIONS	52.3200	14,586	6,784	15,000	14,000
TRAVEL	52.3500	5,690	4,696	3,000	1,000
DUES & FEES	52.3600	850	95	500	-
EDUCATION & TRAINING	52.3700	414	615	2,000	2,500
GENERAL SUPPLIES & MATERIAL	53.1100	15,865	3,491	8,500	3,500
OFFICE SUPPLIES	53.1110	2,469	3,936	5,250	5,000
CLEANING SUPPLIES	53.1120	19,899	20,098	18,000	17,000
WATER/SEWER	53.1210	71,938	76,597	80,000	72,000
NATURAL GAS	53.1220	33,594	29,639	38,500	30,000
ELECTRICITY	53.1230	78,897	70,828	82,000	35,000
GASOLINE	53.1270	222	553	-	500
FOOD & PROVISIONS	53.1300	244,777	262,226	278,260	355,380
SMALL EQUIPMENT	53.1600	4,629	7,863	5,000	3,000
INMATE BEDDING & TOILETRY	53.1720	27,885	32,173	25,000	30,000
UNIFORMS	53.1730	10,991	10,001	12,000	8,000
C/O EQUIPMENT	54.2500	-	51,125	-	-

TOTAL 33260 JAIL**\$ 2,126,647****\$ 2,514,551****\$ 2,347,063****\$ 2,551,475**

DOLLAR INCREASE / (DECREASE) OF BUDGET
 PERCENTAGE INCREASE / DECREASE OF BUDGET

\$ 204,412
 8.71%

34500 PROBATION

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
COMMUNICATIONS	52.3200	\$ 1,624	\$ 1,497	\$ 1,650	\$ 1,650
TOTAL 34500 PROBATION		\$ 1,624	\$ 1,497	\$ 1,650	\$ 1,650

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ -
PERCENTAGE INCREASE / DECREASE OF BUDGET	0.00%

35700 RURAL FIRE PROTECTION

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
GROUP HEALTH/LIFE INSURANCE	51.2100	\$ 11,291	\$ 10,541	\$ 12,000	\$ 12,000
GROUP PTSD INSURANCE	51.2110	-	-	5,000	13,790
RETIREMENT CONTRIBUTIONS	51.2400	16,200	16,633	18,000	18,000
BIG SMITH VFD #4	57.2840	45,000	60,246	60,000	62,297
BIG SMITH- Professional Service	52.2840	-	-	4,165	-
CARNES CREEK VFD #2	57.2841	41,292	57,672	60,000	67,776
CARNES CREEK- Professional Service	52.2841	-	-	10,000	-
EASTANOLLEE VFD #1	57.2842	48,580	59,197	60,000	66,182
EASTANOLLEE- Professional Service	52.2842	-	-	7,950	-
MARTIN VFD #5	57.2843	27,119	44,600	45,000	50,700
MARTIN- Professional Service	52.2843	-	-	-	-
NEW HOPE VFD #3	57.2844	34,920	50,380	55,000	57,525
NEW HOPE- Professional Service	52.2844	-	4,450	2,395	-
SHILOH VFD #6	57.2845	44,996	54,967	55,000	62,170
SHILOH- Professional Service	52.2845	-	-	6,470	-
TATES CREEK VFD #7	57.2846	24,773	35,000	35,000	41,460
TATES CREEK- Professional Service	52.2846	-	-	2,605	-
CHIEF COUNSEL VFD	57.2847	41,123	75,112	75,000	94,782
COUNTY-WIDE - Professional Service	52.2847	-	-	98,915	117,500
GEORGIA FORESTRY COMM	57.2851	4,847	4,847	5,000	5,000
PAYMENTS TO OTHERS	57.3001	-	-	-	-
TOTAL 35700 RURAL FIRE PROTECTION		\$ 340,141	\$ 473,645	\$ 617,500	\$ 669,182

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 51,682
 PERCENTAGE INCREASE / DECREASE OF BUDGET 8.37%

37000 CORONER

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 29,955	\$ 31,660	\$ 34,170	\$ 37,536
GROUP HEALTH/LIFE INSURANCE	51.2100	7,943	10,954	-	-
SOCIAL SECURITY (FICA)	51.2200	1,653	1,900	1,196	2,327
MEDICARE	51.2300	387	444	280	544
RETIREMENT CONTRIBUTIONS	51.2400	761	789	362	428
PROFESSIONAL SERVICES	52.1200	-	-	100	3,100
TECHNICAL SERVICES	52.1300	-	60	120	120
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,740	6,422	3,000	1,000
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	-	-	1,000	500
COMMUNICATIONS	52.3200	927	860	1,750	1,200
POSTAGE	52.3210	30	3	150	50
TRAVEL	52.3500	995	262	2,000	1,500
DUES & FEES	52.3600	450	450	525	450
EDUCATION & TRAINING	52.3700	3,663	2,202	3,600	3,600
GENERAL SUPPLIES & MATERIAL	53.1100	1,259	1,360	3,000	2,000
OFFICE SUPPLIES	53.1110	280	-	400	400
GASOLINE	53.1270	3,394	2,628	4,000	3,000
SMALL EQUIPMENT	53.1600	-	-	-	850
UNIFORMS	53.1730	305	313	750	750
TOTAL 37000 CORONER		\$ 53,743	\$ 60,307	\$ 56,403	\$ 59,356

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 2,954
 PERCENTAGE INCREASE / DECREASE OF BUDGET 5.24%

39000 AIRPORT AUTHORITY

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
ANNUAL ALLOCATION	57.2200	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
CAPITAL PROJECTS	57.2200	17,449	26,875	10,625	10,500
TOTAL 39000 AIRPORT AUTHORITY		\$ 27,449	\$ 36,875	\$ 20,625	\$ 20,500

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ (125)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-0.61%

39200 EMA

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 45,425	\$ 60,913	\$ 63,582	\$ 67,795
GROUP HEALTH/LIFE INSURANCE	51.2100	7,518	12,642	-	-
SOCIAL SECURITY (FICA)	51.2200	2,512	3,421	3,942	4,203
MEDICARE	51.2300	588	800	922	983
RETIREMENT CONTRIBUTIONS	51.2400	454	608	636	678
PROFESSIONAL SERVICES (RU)	52.1201	1,000	-	-	-
TECHNICAL SERVICES	52.1300	-	5,160	-	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	447	2,486	1,000	12,486
REPAIR & MAINTENANCE-VEHICLE (RU)	52.2011	7,307	6,703	7,500	5,000
REPAIR & MAINTENANCE-BLDG & EQUIP	52.2200	-	-	2,200	2,200
REPAIR & MAINTENANCE-BLDG & EQUIP (RU)	52.2012	960	640	1,500	500
COMMUNICATIONS	52.3200	7,880	7,895	13,560	8,000
POSTAGE	52.3210	-	30	50	50
TRAVEL	52.3500	-	-	1,500	2,500
DUES & FEES	52.3600	50	15	300	6,300
DUES & FEES (RU)	52.3601	5	-	-	-
EDUCATION & TRAINING	52.3700	-	-	900	1,000
EDUCATION & TRAINING (RU)	52.3701	7,966	11,526	10,000	10,000
GENERAL SUPPLIES & MAT	53.1100	764	426	500	500
GENERAL SUPPLIES & MAT (RU)	53.1101	948	705	1,000	1,000
OFFICE SUPPLIES	53.1110	30	207	100	200
OFFICE SUPPLIES (RU)	53.1111	-	143	350	350
CLEANING SUPPLIES	53.1120	-	-	100	100
WATER/SEWER	53.1210	163	648	180	300
NATURAL GAS	53.1220	921	575	500	600
ELECTRICITY	53.1230	4,256	5,803	5,700	6,000
GASOLINE	53.1270	2,038	2,071	2,200	2,200
GASOLINE (RU)	53.1271	-	256	500	500
SMALL EQUIP	53.1600	3,792	325	1,200	1,200
SMALL EQUIP (RU)	53.1601	12,457	11,702	12,000	12,000
UNIFORMS	53.1730	337	1,253	1,000	1,000
CAPITAL OUTLAY-VEHICLES	54.2201	-	20,012	-	-
CAPITAL OUTLAY-EQUIP	54.2500	-	33,643	-	-
TOTAL 39200 EMA		\$ 107,818	\$ 190,610	\$ 133,921	\$ 148,646

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 14,724
 PERCENTAGE INCREASE / DECREASE OF BUDGET 10.99%

42000 PUBLIC WORKS

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 881,704	\$ 867,757	\$ 1,116,288	\$ 1,144,629
SALARIES & WAGES-OVERTIME	51.1300	24,544	15,474	16,000	20,000
GROUP HEALTH/LIFE INSURANCE	51.2100	85,298	144,607	-	-
SOCIAL SECURITY (FICA)	51.2200	51,606	51,578	70,202	72,207
MEDICARE	51.2300	12,069	12,063	16,418	16,888
RETIREMENT CONTRIBUTIONS	51.2400	15,744	18,341	16,969	26,654
PROFESSIONAL SERVICES	52.1200	-	404	1,000	1,000
LEGAL FEES	52.1210	-	315	100	100
TECHNICAL SERVICES	52.1300	29,170	53,952	102,000	60,000
REPAIR & MAINTENANCE-VEHICLE	52.2010	53,631	58,644	60,000	60,000
REPAIR & MAINTENANCE-PARTS ROOM	52.2011	-	3,284	-	-
REPAIRS & MAINT-BLDG & EQUIP	52.2200	32,057	56,185	40,000	70,000
RENTAL OF EQUIP & VEHICLES	52.2320	4,998	-	300	300
COMMUNICATIONS	52.3200	5,062	5,385	6,000	8,000
POSTAGE	52.3210	3	-	10	10
ADVERTISING	52.3300	-	-	700	-
TRAVEL	52.3500	64	337	2,500	2,500
DUES & FEES	52.3600	18,660	3,846	4,000	4,350
EDUCATION & TRAINING	52.3700	350	1,519	4,850	25,500
LICENSES	52.3800	-	3,900	4,500	6,550
GENERAL SUPPLIES & MAT	53.1100	860	2,427	2,500	3,000
OFFICE SUPPLIES	53.1110	1,177	815	2,000	1,000
ROAD/BRIDGE SUPPLIES & MAT	53.1130	1,569	12,747	5,000	10,000
ROAD/BRIDGE SUPPLIES & MAT - CITY	53.1131	-	72,089	641,000	-
NATURAL GAS/PROPANE	53.1220	-	865	-	900
GASOLINE	53.1270	120,370	160,571	110,000	110,000
SMALL EQUIPMENT	53.1600	8,837	10,538	13,750	13,750
UNIFORMS	53.1730	5,801	18,591	21,500	22,575
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	-	-	-

TOTAL 42000 PUBLIC WORKS

\$ 1,353,574	\$ 1,576,234	\$ 2,257,587	\$ 1,679,913
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DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (577,674)
PERCENTAGE INCREASE / DECREASE OF BUDGET -25.59%

49000 MAINTENANCE & SHOP

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 105,229	\$ 109,352	\$ 136,567	\$ 152,970
SALARIES & WAGES-OVERTIME	51.1300	1,838	1,420	3,700	3,700
GROUP HEALTH/LIFE INSURANCE	51.2100	22,571	25,412	-	-
SOCIAL SECURITY (FICA)	51.2200	5,763	6,151	8,697	9,714
MEDICARE	51.2300	1,348	1,438	2,034	2,272
RETIREMENT CONTRIBUTIONS	51.2400	2,402	2,464	2,433	2,506
REPAIR & MAINT-VEHICLE	52.2010	22	-	-	-
REPAIR & MAINT-PARTS ROOM	52.2011	11,528	10,121	18,000	12,000
REPAIRS & MAINT-BLDG & EQUIP	52.2200	13,321	9,298	18,490	15,100
COMMUNICATIONS	52.3200	3,854	3,373	3,400	3,800
TRAVEL	52.3500	-	-	2,500	2,500
DUES & FEES	52.3600	-	-	-	3,500
EDUCATION & TRAINING	52.3700	-	-	500	1,000
LICENSES	52.3800	-	-	10,000	6,500
GENERAL SUPPLIES & MAT	53.1100	297	232	250	250
OFFICE SUPPLIES	53.1110	-	-	200	200
CLEANING SUPPLIES	53.1120	322	466	500	500
WATER/SEWER	53.1210	2,138	2,051	2,800	2,500
NATURAL GAS	53.1220	2,280	1,374	3,800	3,800
ELECTRICITY	53.1230	9,212	8,368	10,000	11,500
BULK OIL	53.1250	6,537	5,411	8,000	10,000
GASOLINE	53.1270	(12,032)	(54,398)	12,000	15,000
SMALL EQUIPMENT	53.1600	2,057	3,781	5,000	10,000
UNIFORMS	53.1730	1,352	2,829	4,000	4,470
C/O - EQUIPMENT	54.2500	-	8,962	-	-
INDIRECT COST ALLOCATIONS	55.1000	(81,906)	(85,010)	(95,500)	(95,000)
TOTAL 49000 MAINTENANCE & SHOP		\$ 98,133	\$ 63,096	\$ 157,370	\$ 178,781

DOLLAR INCREASE / (DECREASE) OF BUDGET EASE) OF BUDGET \$ 21,410
 PERCENTAGE INCREASE / DECREASE OF BUDGET REASE OF BUDGET 13.61%

49500 WELFARE PROGRAMS

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
CHILD WELFARE (DFCS)	55.3760	\$ 21,097	\$ 24,357	\$ 25,000	\$ 25,000
DEPART OF FAMILY & CHILD SERVICES	55.3761	1,560	1,823	5,000	5,000
PAUPER BURIALS	55.3780	1,729	3,750	3,000	6,000
TOTAL 49500 WELFARE PROGRAMS		\$ 24,386	\$ 29,930	\$ 33,000	\$ 36,000
DOLLAR INCREASE / (DECREASE) OF BUDGET					\$ 3,000
PERCENTAGE INCREASE / DECREASE OF BUDGET					9.09%

51000 SENIOR CENTER

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 131,483	\$ 144,586	\$ 152,249	\$ 159,249
GROUP HEALTH/LIFE INSURANCE	51.2100	11,988	35,150	-	-
SOCIAL SECURITY (FICA)	51.2200	7,692	8,308	9,439	9,873
MEDICARE	51.2300	1,799	1,943	2,208	2,309
RETIREMENT CONTRIBUTIONS	51.2400	2,258	2,287	2,386	2,386
PROFESSIONAL SERVICES	52.1200	150	-	-	150
TECHNICAL SERVICES	52.1300	20,594	17,280	20,000	20,000
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,332	503	1,317	1,317
DISPOSAL	52.2110	1,267	1,272	1,272	1,500
REPAIRS & MAINT-BLDG AND EQUIP	52.2200	6,933	6,931	7,597	8,000
COMMUNICATIONS	52.3200	4,109	2,969	1,500	3,000
POSTAGE	52.3210	606	806	915	915
ADVERTISING	52.3300	2,207	-	-	-
DUES & FEES	52.3600	30	36	30	30
EDUCATION & TRAINING	52.3700	-	-	250	250
GENERAL SUPPLIES & MATERIAL	53.1100	1,357	3,204	2,500	2,500
OFFICE SUPPLIES	53.1110	635	373	700	500
WATER/SEWER	53.1210	3,317	2,319	3,000	3,000
NATURAL GAS	53.1220	3,233	2,503	3,620	3,620
ELECTRICITY	53.1230	11,220	10,095	13,000	11,000
GASOLINE	53.1270	2,622	3,330	3,000	3,000
FOOD & PROVISIONS	53.1300	83,357	78,847	75,900	80,000
BOOKS & PERIODICALS	53.1400	35	35	35	45
SMALL EQUIPMENT	53.1600	3,618	262	600	600
TOTAL 51000 SENIOR CENTER		\$ 304,180	\$ 323,039	\$ 301,518	\$ 313,245

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 11,727
 PERCENTAGE INCREASE / DECREASE OF BUDGET 3.89%

51600 HEALTH & HUMAN SERVICES

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
REPAIR & MAINT-VEHICLE (AMBULANCE)	52.2010	\$ 27,911	\$ 43,160	\$ 30,000	\$ 48,400
GASOLINE (AMBULANCE)	53.1270	66,706	64,845	85,000	70,000
HEALTH DEPARTMENT	57.2011	100,782	100,782	27,465	37,465
MENTAL HEALTH	57.2012	8,000	8,000	8,800	8,800
INDIGENT HEALTH CARE	57.2013	437,114	513,083	547,908	634,357
AMBULANCE SERVICE	57.2014	815,723	856,509	1,746,479	1,712,893
TOTAL 51600 HEALTH & HUMAN SERVICES		<u>\$ 1,456,236</u>	<u>\$ 1,586,379</u>	<u>\$ 2,445,652</u>	<u>\$ 2,511,915</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET	66,263
PERCENTAGE INCREASE / DECREASE OF BUDGET	2.71%

61100 RECREATION

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 200,015	\$ 198,555	\$ 245,231	\$ 224,865
SALARIES & WAGES-OVERTIME	51.1300	203	872	1,000	1,000
GROUP HEALTH/LIFE INSURANCE	51.2100	14,803	31,792	-	-
SOCIAL SECURITY (FICA)	51.2200	11,886	12,065	15,266	14,004
MEDICARE	51.2300	2,780	2,822	3,570	3,275
RETIREMENT CONTRIBUTIONS	51.2400	1,817	1,847	1,671	2,563
PROFESSIONAL SERVICES	52.1200	2,311	2,577	3,500	3,500
LEGAL FEES	52.1210	-	-	-	100
CONTRACTED TECHNICAL SERVICES	52.1300	92,927	61,149	60,000	55,000
REPAIR & MAINTENANCE-VEHICLE	52.2010	909	804	1,000	1,000
GARBAGE DISPOSAL	52.2110	1,267	1,622	1,500	2,000
REPAIR & MAINT-BLDG & EQUIP	52.2200	52,764	36,694	40,000	35,000
RENTAL OF EQUIP & VEHICLE	52.2320	708	118	500	500
PROPERTY, LIABILITY & FIDELITY INS	52.3100	1,868	1,868	2,000	2,000
COMMUNICATIONS	52.3200	7,663	7,638	8,500	9,500
POSTAGE	52.3210	90	63	200	200
ADVERTISING	52.3300	4,118	578	4,500	1,000
TRAVEL	52.3500	441	982	1,000	1,500
DUES & FEES	52.3600	7,759	12,848	10,000	15,000
EDUCATION & TRAINING	52.3700	-	725	1,500	1,500
CONTRACT LABOR	52.3850	-	15,810	50,000	58,000
GENERAL SUPPLIES & MAT	53.1100	66,262	67,282	58,000	28,000
FOOTBALL / CHEER SUPPLIES	53.1102	-	-	-	16,000
BASKETBALL SUPPLIES	53.1103	-	-	-	7,500
SOCCER SUPPLIES	53.1104	-	-	-	4,000
VOLLEY BALL SUPPLIES	53.1105	-	-	-	3,500
T-BALL / COACH PITCH	53.1106	-	-	-	3,000
OFFICE SUPPLIES	53.1110	577	244	500	500
CLEANING SUPPLIES	53.1120	4,392	8,694	7,000	7,000
WATER/SEWER	53.1210	5,958	6,425	10,000	10,000
NATURAL GAS	53.1220	12,686	11,349	18,300	13,000
ELECTRICITY	53.1230	55,435	58,079	60,000	58,000
GASOLINE	53.1270	7,129	7,493	7,500	7,500
CONCESSION FOOD	53.1300	-	15,355	7,000	8,000
BOOKS & PERIODICALS	53.1400	38	45	50	50
SMALL EQUIPMENT	53.1600	7,984	4,001	12,000	5,000
UNIFORMS	53.1730	-	1,480	1,000	1,000

TOTAL 61100 RECREATION

\$ 574,485	\$ 571,876	\$ 632,289	\$ 603,556
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DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (28,733)
PERCENTAGE INCREASE / DECREASE OF BUDGET -4.54%

65100 TOCCOA-STEPHENS CO LIBRARY

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
ANNUAL ALLOCATION	57.2900	\$ 280,000	\$ 285,600	\$ 285,600	\$ 290,600
TOTAL 65100 TOCCOA-STEPHENS CO LIBRARY		\$ 280,000	\$ 285,600	\$ 285,600	\$ 290,600

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 5,000
PERCENTAGE INCREASE / DECREASE OF BUDGET	1.75%

74100 PLANNING AND ZONING

*NOTE: Planning Combined with Building Inspections

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ -	\$ -	\$ 85,100	\$ 107,000
SOCIAL SECURITY (FICA)	51.2200	-	-	5,276	6,634
MEDICARE	51.2300	-	-	1,234	1,552
RETIREMENT CONTRIBUTIONS	51.2400	-	-	2,139	2,860
PROFESSIONAL SERVICES	52.1200	-	-	3,000	6,750
LEGAL SERVICES	52.1210	3,522	4,080	3,300	3,300
TECHNICAL SERVICES	52.1300	83,034	-	5,000	10,000
FIRE SAFETY INSPECTIONS	52.1310	-	-	-	500
REPAIR & MAINT-VEHICLE	52.2010	-	-	1,500	2,500
REPAIR & MAINT-BLDG/EQUIP	52.2200	2,953	1,987	5,990	5,990
COMMUNICATIONS	52.3200	-	-	540	1,600
POSTAGE	52.3210	-	-	-	100
ADVERTISING	52.3300	1,800	795	1,500	1,500
TRAVEL	52.3500	-	-	2,000	5,000
DUES & FEES	52.3600	120	120	2,280	3,180
EDUCATION & TRAINING	52.3700	-	115	4,125	7,000
GENERAL SUPPLIES & MATERIALS	53.1100	1,307	217	1,500	1,500
OFFICE SUPPLIES	53.1110	-	-	550	550
GASOLINE	53.1270	-	-	5,000	5,000
BOOKS & PERIODICALS	53.1400	-	-	900	900
UNIFORMS	53.1730	-	-	107	1,000
SMALL EQUIPMENT	53.1600	-	-	2,893	2,893
TOTAL 74100 PLANNING & ZONING		\$ 92,736	\$ 7,314	\$ 133,934	* \$ 177,309

* Combined with Building Inspection Department

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 43,375
 PERCENTAGE INCREASE / DECREASE OF BUDGET 32.38%

74500 CODE ENFORCEMENT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 105,082	\$ 107,066	\$ 110,056	\$ 121,650
SALARIES & WAGES-OVERTIME	51.1300	-	6	2,000	2,000
GROUP HEALTH/LIFE INSURANCE	51.2100	32,012	29,185	-	-
SOCIAL SECURITY (FICA)	51.2200	5,370	5,921	6,823	7,666
MEDICARE	51.2300	1,256	1,385	1,596	1,793
RETIREMENT CONTRIBUTIONS	51.2400	1,129	1,148	1,196	1,983
PROFESSIONAL SERVICES	52.1200	32	-	52	50
LEGAL FEES	52.1210	3,851	5,024	5,000	5,150
TECHNICAL SERVICES	52.1300	11,000	7,688	7,500	7,500
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,749	2,135	2,000	2,000
DISPOSAL	52.2110	14,982	11,153	20,000	20,000
REPAIR & MAINT-BLDG & EQUIP	52.2200	313	94	500	500
COMMUNICATIONS	52.3200	1,994	1,932	2,200	2,200
POSTAGE	52.3210	162	138	200	250
ADVERTISING	52.3300	-	-	250	200
TRAVEL	52.3500	169	1,803	1,500	1,500
DUES & FEES	52.3600	125	320	150	1,000
EDUCATION & TRAINING	52.3700	120	2,954	1,500	1,500
GENERAL SUPPLIES & MATERIAL	53.1100	198	109	300	300
OFFICE SUPPLIES	53.1110	313	28	400	400
AMMUNITION AND FIREARMS	53.1140	-	386	500	500
GASOLINE	53.1270	6,618	6,544	6,000	6,000
SMALL EQUIPMENT	53.1600	2,587	1,674	2,000	2,000
UNIFORMS	53.1730	1,512	840	1,000	1,000
TOTAL 74500 CODE ENFORCEMENT		\$ 191,574	\$ 187,533	\$ 172,723	\$ 187,142

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 14,419
 PERCENTAGE INCREASE / DECREASE OF BUDGET 8.35%

75100 COUNTY AGENT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 50,748	\$ 54,761	\$ 51,541	\$ 51,541
SOCIAL SECURITY (FICA)	51.2200	3,052	3,024	3,196	3,196
MEDICARE	51.2300	714	707	747	747
RETIREMENT CONTRIBUTIONS	51.2400	7,007	5,977	10,710	10,710
REPAIR & MAINTENANCE-VEHICLE	52.2010	245	558	1,000	1,000
REPAIR & MAINT-BLDG AND EQUIP	52.2200	1,167	1,278	900	900
COMMUNICATIONS	52.3200	3,943	3,858	3,996	3,996
TRAVEL	52.3500	5,061	4,800	4,800	4,800
DUES & FEES	52.3600	330	335	375	375
EDUCATION & TRAINING	52.3700	445	10	350	350
GENERAL SUPPLIES & MAT	53.1100	358	298	650	650
OFFICE SUPPLIES	53.1110	806	591	806	806
JANITORIAL SUPPLIES	53.1120	127	128	135	135
GASOLINE	53.1270	1,223	398	1,200	1,200
BOOKS AND PERIODICALS	53.1400	38	90	38	38
SMALL EQUIPMENT	53.1600	1,736	1,119	1,150	1,150
TOTAL 75100 COUNTY AGENT		\$ 77,000	\$ 77,932	\$ 81,594	\$ 81,594

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (0)
 PERCENTAGE INCREASE / DECREASE OF BUDGET 0.00%

75200 ECONOMIC DEVELOPMENT

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
CHAMBER OF COMMERCE	57.2000	\$ 20,000	\$ 4,500	\$ -	\$ -
ANNUAL ALLOCATION - SCDA	57.2100	245,000	245,000	245,000	260,000
SCDA REIMBURSEMENT	57.2101	-	6,950	-	-
ANNUAL ALLOCATION - JDA	57.2110	4,000	4,000	4,000	4,000
TOTAL 75200 ECONOMIC DEVELOPMENT		\$ 269,000	\$ 260,450	\$ 249,000	\$ 264,000

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 15,000
PERCENTAGE INCREASE / DECREASE OF BUDGET	6.02%

90000 ENTITY ALLOCATIONS

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 ADOPTED BUDGET
GEORGIA MOUNTAIN RC-DUES	52.3600	\$ 22,259	\$ 28,846	\$ 22,050	\$ 22,050
SOIL AND WATER CONSERVATION	57.1003	-	21,600	10,800	10,800
4H CLUBS	57.2400	4,000	4,000	4,000	4,000
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	9,222	9,222	3,000	5,000
CONTINGENCIES	57.2700	5,469	-	150,000	200,000
CAMP TOCCOA	57.2800	-	-	1,000	1,000
HUMANE SHELTER/ANIMAL CONTROL	57.2830	195,850	185,000	189,535	200,000
TOTAL 90000 ENTITY ALLOCATIONS		\$ 236,800	\$ 248,668	\$ 380,385	\$ 442,850

DOLLAR INCREASE / (DECREASE) OF BUDGET 62,465
PERCENTAGE INCREASE / DECREASE OF BUDGET 16.42%

**SHERIFF STATE ASSET FORFEITURES
FUND 210
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	210-00000-13-4101	\$ 90,815	\$ 119,736	\$ 93,815	\$ 18,697
OTHER CONFISCATIONS	210-00000-35-1340	\$ 52,416	\$ 18,678	\$ 2,000	\$ 1,215
INTEREST	210-00000-36-1000	-	-	-	-
TOTAL REVENUE		\$ 52,416	\$ 18,678	\$ 2,000	\$ 1,215
TOTAL FUNDS AVAILABLE		\$ 143,231	\$ 138,414	\$ 95,815	\$ 19,912

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
TRAVEL	210-33000-52-3500	\$ 1,667	\$ -	\$ 2,000	\$ -
DUES AND FEES	210-33000-52-3600	-	4,738	-	-
EDUCATION & TRAINING	210-33000-52-3700	6,732	19,417	-	-
GENERAL SUPPLIES & MAT	210-33000-53-1100	6,943	19,194	-	-
CAPITAL OUTLAY - VEHICLES	210-33000-54-2200	-	-	-	-
SMALL EQUIPMENT	210-33000-53-1600	2,605	-	-	-
UNIFORMS	210-33000-53-1730	-	-	-	-
C/O EQUIPMENT	210-33000-54-2500	-	75,955	-	-
PAYMENT TO OTHERS	210-33000-57-2001	5,548	413	-	-
UNSPECIFIED EXPENSE	210-33000-59-9999	-	-	93,815	19,912
TOTAL EXPENDITURES		\$ 23,495	\$ 119,717	\$ 95,815	\$ 19,912

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (75,903)
PERCENTAGE INCREASE / DECREASE OF BUDGET -79.22%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ 119,736</u>	<u>\$ 18,697</u>	<u>\$ -</u>	<u>\$ -</u>
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**STEPHENS COUNTY OPIOID GRANT FUND
FUND 213
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	213-00000-38-9002	\$ -	\$ -	\$ 193,599	\$ 283,363
INTEREST EARNED	213-00000-36-1000	-	-	-	-
GRANT REVENUE	213-00000-38-9001	216,913	257,489	48,217	109,656
TOTAL REVENUE		\$ 216,913	\$ 257,489	\$ 48,217	\$ 109,656
TOTAL FUNDS AVAILABLE		\$ 216,913	\$ 257,489	\$ 241,816	\$ 393,019

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
OPIOID SUPPLIES	213-00000-53-1100	\$ -	\$ 35,000	\$ -	\$ -
REPAIRS & MAINT.	213-00000-52-2200	-	37,610	-	-
SELF DISCOVERY 24	213-00000-57-2002	-	-	-	-
CAPITAL OUTLAY- VEHICLE	213-00000-59-9999	-	-	-	-
UNSPECIFIED EXPENSE	213-00000-59-9999	-	-	241,816	393,019
TOTAL EXPENDITURES		\$ -	\$ 72,610	\$ 241,816	\$ 393,019

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 151,203
PERCENTAGE INCREASE / DECREASE OF BUDGET 62.53%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 216,913	\$ 184,879	\$ -	\$ -
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**STEPHENS COUNTY JAIL FUND
FUND 230
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	230-00000-38-9002	\$ 16,854	\$ 3,457	\$ 1,200	\$ 14,319
MAGISTRATE COURT RECEIPTS	230-00000-34-1120	\$ 1,216	\$ 1,248	\$ 1,200	\$ 1,000
OTHER RECEIPTS	230-00000-34-1190	23,182	25,023	22,000	21,000
F/F-SUPERIOR COURT	230-00000-35-1110	3,940	2,786	2,500	3,000
COURT FEES - STATE	230-00000-35-1120	30,533	29,492	31,000	30,000
INTEREST EARNED	230-00000-36-1000	36	35	40	5
MISCELLANEOUS REVENUE	230-00000-38-9000	-	-	-	-
TOTAL REVENUE		\$ 58,907	\$ 58,584	\$ 56,740	\$ 55,005
TOTAL FUNDS AVAILABLE		\$ 75,761	\$ 62,041	\$ 57,940	\$ 69,324

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
SALARIES	230-33000-51-1100	\$ 44,295	\$ -	\$ -	\$ -
GROUP HEALTH/LIFE INSURANCE	230-33000-51-2100	15,562	-	-	-
SOCIAL SECURITY (FICA)	230-33000-51-2200	1,994	-	-	-
MEDICARE	230-33000-51-2300	466	-	-	-
RETIREMENT CONTRIBUTIONS	230-33000-51-2400	1,400	-	-	-
WORKER'S COMPENSATION	230-33000-51-2700	2,488	-	-	-
REPAIRS & MAINT	230-33000-52-2200	2,649	51,172	57,940	69,324
UNSPECIFIED EXPENSE	230-33000-59-9999	-	-	-	-
TOTAL EXPENDITURES		\$ 68,855	\$ 51,172	\$ 57,940	\$ 69,324

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 11,384
PERCENTAGE INCREASE / DECREASE OF BUDGET 19.65%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 6,906	\$ 10,869	\$ -	\$ -
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**AMERICAN RESCUE PLAN ACT
FUND 231
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	231-00000-38-9002	\$ 1,665,480	\$ 1,465,481	\$ 586,958	\$ -
AMERICAN RESCUE PLAN	231-00000-33-2100	\$ 2,615,793	\$ 1,029,773	\$ -	\$ -
INTEREST	231-00000-36-1000	1,759	1,404	5,150	-
TOTAL REVENUE		\$ 2,617,552	\$ 1,031,177	\$ 5,150	\$ -
TOTAL FUNDS AVAILABLE		\$ 4,283,032	\$ 2,496,658	\$ 592,108	\$ -

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
SALARIES & WAGES	231-10000-51-1100	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CAPITAL PROJECTS	231-10000-61-1002	500,000	-	-	-
C/O BUILDINGS	231-14000-54-1300	381,542	29,810	85,696	-
C/O EQUIPMENT	231-14000-54-2500	6,360	-	-	-
C/O BUILDINGS	231-15650-54-1300	-	-	16,500	-
C/O EQUIPMENT	231-15650-54-2500	-	-	49,197	-
C/O BUILDINGS	231-33000-54-1300	265,000	-	-	-
C/O BUILDINGS	231-33260-54-1300	-	-	235,000	-
BIG SMITH VFD	231-35700-57-2840	1,884	19,038	8,932	-
CARNES CREEK VFD	231-35700-57-2841	10,900	7,000	3,528	-
EASTONOLLEE VFD	231-35700-57-2842	-	-	21,429	-
MARTIN VFD	231-35700-57-2843	10,900	10,528	-	-
NEW HOPE VFD	231-35700-57-2844	70,934	2,122	2,023	-
SHILOH VFD	231-35700-57-2845	5,670	3,412	15,759	-
TATES CREEK VFD	231-35700-57-2846	14,040	-	7,389	-
C/O CORONER VEHICLE	231-37000-54-2200	-	41,768	-	-
C/O EQUIPMENT	231-38000-54-2500	-	246,517	41,347	-
C/O BUILDINGS	231-49000-54-1300	466,523	-	-	-
C/O EQUIPMENT	231-49000-54-2500	38,925	-	-	-
C/O EQUIPMENT	231-51000-54-2500	-	16,900	-	-
PAYMENT TO OTHER AGENCIES	231-51600-57-2001	200,000	-	-	-
INDIGENT HEALTH CARE	231-51600-57-2013	22	4,076	-	-
C/O SITE IMPROVEMENTS	231-61100-54-1200	43,682	39,607	79,898	-
C/O BUILDINGS	231-61100-54-1300	102,488	-	-	-
C/O EQUIPMENT	231-61100-54-2500	457,720	299,618	-	-
C/O EQUIPMENT	231-75200-54-2500	39,203	309,372	10,000	-
UNALLOCATED	231-00000-59-9999	-	-	15,410	-
TOTAL EXPENDITURES		\$ 2,615,793	\$ 1,029,769	\$ 592,108	\$ -

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (592,108)
PERCENTAGE INCREASE / DECREASE OF BUDGET -100.00%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 1,667,239	\$ 1,466,890	\$ -	\$ -
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**STEPHENS COUNTY DRUG FUND
FUND 235
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	235-00000-38-9002	\$ -	\$ -	\$ 514,060	\$ 460,766
STATE GRANTS-INDIRECT	235-00000-33-4150	\$ 40,800	\$ 12,725	\$ -	\$ -
COURT-SUPERIOR	235-00000-35-1110	6,751	5,487	7,000	6,500
COURT-STATE	235-00000-35-1120	29,202	23,833	18,000	25,000
COURT-ACCOUNTABILITY DRUG	235-00000-35-1180	8,243	8,920	6,000	6,000
INTEREST REVENUES	235-00000-36-1000	531	568	600	300
TOTAL REVENUE		\$ 85,527	\$ 51,532	\$ 31,600	\$ 37,800
TOTAL FUNDS AVAILABLE		\$ 85,527	\$ 51,532	\$ 545,660	\$ 498,566

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
<u>DIVISION 29000 DRUG COURT</u>					
SALARIES	235-29000-51-1100	\$ 39,095	\$ 33,975	\$ 39,063	\$ 41,434
GROUP HEALTH/LIFE INSURANCE	235-29000-51-2100	64	12,552	-	-
SOCIAL SECURITY (FICA)	235-29000-51-2200	2,157	1,941	2,422	2,569
MEDICARE	235-29000-51-2300	505	454	566	601
RETIREMENT CONTRIBUTIONS	235-29000-51-2400	1,324	832	1,367	1,450
WORKER'S COMPENSATION	235-29000-51-2700	162	140	180	180
TECHNICAL SERVICES	235-29000-52-1300	-	64	625	750
RENTAL DRUG COURT OFFICE	235-29000-52-2320	-	10,800	10,800	10,800
COMMUNICATIONS	235-29000-52-3200	672	692	720	700
TRAVEL	235-29000-52-3500	-	320	-	-
SMALL EQUIPMENT	235-29000-53-1600	-	-	1,500	500
UNSPECIFIED EXPENSE	235-29000-59-9999	-	-	478,917	428,582
<u>DIVISION 33000 SHERIFF CHAMPS</u>					
TRAVEL	235-33000-52-3500	3,424	298	3,500	3,000
EDUCATION & TRAINING	235-33000-52-3700	1,993	825	2,000	3,500
GENERAL SUPPLIES	235-33000-53-1100	5,129	5,802	4,000	4,500
		-			
TOTAL EXPENDITURES		\$ 54,525	\$ 68,695	\$ 545,660	\$ 498,566

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (47,094)
PERCENTAGE INCREASE / DECREASE OF BUDGET -8.63%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 31,002	\$ (17,164)	\$ -	\$ -
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**JUVENILE SUPERVISION
FUND 240
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	240-00000-38-9002	\$ -	\$ 3,665	\$ 1,922	\$ 12,225
COURT FEES	240-00000-35-1160	\$ 3,360	\$ 7,075	\$ 5,000	\$ 6,000
INTEREST	240-00000-36-1000	2	3	3	2
TOTAL REVENUE		\$ 3,362	\$ 7,078	\$ 5,003	\$ 6,002
TOTAL FUNDS AVAILABLE		\$ 3,362	\$ 10,743	\$ 6,925	\$ 18,227

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PROFESSIONAL SERVICES	240-26000-52-1200	\$ 900	\$ 2,000	\$ 4,200	\$ 5,000
UNSPECIFIED EXPENSE	240-26000-59-9999	-	-	2,725	13,227
TOTAL EXPENDITURES		\$ 900	\$ 2,000	\$ 6,925	\$ 18,227

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 11,302
PERCENTAGE INCREASE / DECREASE OF BUDGET 163.21%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ 2,462</u>	<u>\$ 8,743</u>	<u>\$ -</u>	<u>\$ -</u>
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**HOTEL / MOTEL TAX
FUND 275
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	275-00000-38-9002	\$ -	\$ -	\$ -	\$ -
HOTEL/MOTEL TAX	275-00000-31-4100	99,184	109,742	108,000	108,000
TOTAL REVENUE		\$ 99,184	\$ 109,742	\$ 108,000	\$ 108,000
TOTAL FUNDS AVAILABLE		\$ 99,184	\$ 109,742	\$ 108,000	\$ 108,000

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
TRANSFER TO GENERAL FUND	275-00000-57-1009	\$ 24,796	\$ 27,436	\$ 37,800	\$ 32,400
CHAMBER OF COMMERCE	275-00000-57-2000	74,388	82,307	70,200	75,600
TOTAL EXPENDITURES		\$ 99,184	\$ 109,742	\$ 108,000	\$ 108,000

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ -
PERCENTAGE INCREASE / DECREASE OF BUDGET 0.00%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ -	\$ -	\$ -	\$ -
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**JAIL COMMISSARY
FUND 276
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	276-00000-38-9002	\$ -	\$ -	\$ -	\$ -
OTHER RECEIPTS- INMATES	276-00000-34-1190	\$ -	\$ -	\$ 130,000	\$ 130,000
INTEREST	276-00000-36-1000	-	-	-	-
TOTAL REVENUE		\$ -	\$ -	\$ 130,000	\$ 130,000
TOTAL FUNDS AVAILABLE		\$ -	\$ -	\$ 130,000	\$ 130,000

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
GENERAL SUPPLIES & MATERIAL	276-00000-53-1100	\$ -	\$ -	\$ 130,000	\$ 130,000
UNSPECIFIED EXPENSE	276-00000-59-9999	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 130,000	\$ 130,000

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ -
PERCENTAGE INCREASE / DECREASE OF BUDGET 0.00%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$	-	\$	-	\$	-	\$	-
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**SPLOST VII
FUND 323
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	323-00000-38-9002	\$ 9,640,105	\$ 8,783,690	\$ 7,824,660	\$ 5,754,743
SPLOST	323-00000-31-3200	\$ 5,409,891	\$ 5,568,690	\$ 5,542,320	\$ 5,675,100
STATE GOVT DIRECT GRANT	323-00000-33-4110	10,000	-	-	-
INTEREST	323-00000-36-1000	35,903	295,661	200,000	200,000
TOTAL REVENUE		\$ 5,455,794	\$ 5,864,351	\$ 5,742,320	\$ 5,875,100
TOTAL FUNDS AVAILABLE		\$ 15,095,899	\$ 14,648,041	\$ 13,566,980	\$ 11,629,843

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
DUES & FEES	323-10000-52-3600	\$ -	\$ 78	\$ 100	\$ -
INTERGOVT- CITY OF TOCCOA	323-10000-57-1000	1,708,936	1,776,760	1,760,000	1,810,000
PRINCIPAL - BONDS	323-10000-58-1100	1,875,000	1,890,000	1,910,000	1,930,000
INTEREST - BONDS	323-10000-58-2100	84,403	65,954	47,334	11,428
C/O EQUIPMENT	323-15650-54-2500	496,256	47,947	41,047	-
C/O BUILDINGS	323-15650-54-1300	-	-	-	1,664,678
C/O VEHICLES	323-33000-54-2200	303,773	262,935	423,505	311,485
C/O VEHICLES	323-35700-54-2200	74,250	100,000	-	-
C/O EQUIPMENT	323-35700-54-2500	25,750	119,820	-	-
TECHNICAL SERVICES	323-42000-52-1300	12,254	-	-	-
RENTAL OF EQUIP/VEHICLE	323-42000-52-2320	3,800	9,996	-	-
DUES & FEES - PW	323-42000-52-3600	3,711	2,780	-	-
ROADS & BRIDGES	323-42000-54-1401	1,269,543	1,637,504	2,211,082	1,892,305
C/O EQUIPMENT	323-42000-54-2500	-	48,015	-	-
PRINCIPAL	323-42000-58-1200	120,376	122,991	126,000	100,563
INTEREST	323-42000-58-2200	12,102	9,487	9,600	1,020
C/O VEHICLES	323-51000-54-2200	-	75,000	-	-
C/O EQUIPMENT	323-51000-54-2500	42,500	87,199	-	-
C/O VEHICLES	323-51600-54-2200	-	190,363	161,573	-
REC DEPT SEWER EQUIP	323-61100-54-1200	-	2,254	-	-
C/O EQUIPMENT	323-61100-54-2500	19,254	205,743	8,833	8,833
ECONOMIC DEVELOPMENT	323-75200-54-1100	523,024	587,985	595,524	-
FUTURE DEBT SERVICE	323-90000-57-2700	-	-	6,272,382	3,899,531
TOTAL EXPENDITURES		\$ 6,574,932	\$ 7,242,811	\$ 13,566,980	\$ 11,629,843

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (1,937,137)
PERCENTAGE INCREASE / DECREASE OF BUDGET -14.28%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 8,520,967	\$ 7,405,230	\$ -	\$ -
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**CAPITAL PROJECTS FUND
FUND 350
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	350-00000-38-9002	\$ 190,530	\$ 343,498	\$ 702,188	\$ 1,090,381
INTEREST	350-00000-36-1000	\$ 170	\$ 767	\$ 150	\$ 250
MISCELLANEOUS REVENUES / GRANTS	350-00000-38-9000	131,361	120,420	-	-
TRANSFER IN FROM ARPA	350-00000-39-1002	400,000	-	250,370	-
TRANSFER IN FROM GEN FUND	350-00000-39-1200	52,000	1,234,226	8,636	-
TOTAL REVENUE		\$ 583,531	\$ 1,355,412	\$ 259,156	\$ 250
TOTAL FUNDS AVAILABLE		\$ 774,061	\$ 1,698,910	\$ 961,344	\$ 1,090,631

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
DUES & FEES - GENERAL GOVT	350-10000-52-3600	\$ 848	\$ 840	\$ -	\$ -
BUILDING - SITE IMPROVEMENT	350-15650-54-1100			12,200	-
SITE - RECREATION	350-61100-54-1200	-	22,574	14,000	-
SITE - VFD	350-35700-54-1200	3,486	-	-	-
BUILDING - BLDG & GROUNDS	350-15650-54-1300	114,430	92,677	82,638	83,848
BUILDING - SUPERIOR COURT	350-21500-54-1300	25,197	-	-	-
BUILDING - VFD	350-35700-54-1300	2,019	-	-	-
BUILDING - E911	350-38000-54-1300	42,669	-	19,305	-
BUILDING - PUBLIC WORKS	350-42000-54-1300	3,690	-	4,479	-
BUILDING - SHOP	350-49000-54-1300	-	-	36,245	25,300
BUILDING - TAX COMMISSIONER	350-15450-54-1300	9,750	9,973	-	-
BUILDING - JAIL	350-33260-54-1300	12,238	-	235,000	36,685
BUILDING - RECEREATION	350-61100-54-1300	-	-	10,215	-
VEHICLES - CHIEF EXECUTIVE	350-13200-54-2200	22,670	-	-	-
VEHICLES - TAX ASSESSOR	350-15500-54-2200	22,650	-	-	-
C/O VEHICLES - HEALTH DEPT	350-51600-54-2200	-	33,059	-	-
C/O VEHICLES - BLDG INSPECTIONS	350-72200-54-2200	-	48,000	-	-
C/O VEHICLES - CODE ENFORCEMENT	350-74500-54-2200	23,516	-	-	-
C/O VEHICLES - AIRPORT AUTHORITY	350-39000-54-2200	6,206	-	-	-
C/O VEHICLE - BLDG & GROUNDS	350-15650-54-2200	-	36,726	-	-
C/O COMPUTERS - CHIEF EXECUTIVE	350-13200-54-2400	2,415	-	-	-
C/O COMPUTERS - ELECTIONS	350-14000-54-2400	2,289	2,500	-	-
C/O COMPUTERS - TAX ASSESSORS	350-15500-54-2400	-	-	-	115,995

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
C/O COMPUTERS - GENERAL BLDGS	350-15650-54-2400	60,090	29,993	39,500	-
C/O COMPUTERS - CLERK OF COURT	350-21000-54-2400	-	-	1,500	-
C/O COMPUTERS - E911	350-38000-54-2400	-	-	156,000	-
COMPUTERS - STATE COURT	350-23000-54-2400	4,168	-	-	-
COMPUTERS - SHERIFF	350-10000-54-2400	-	-	-	-
15110/15120/15400 - FINANCE	350-15110-54-2400	-	32,557	88,416	-
C/O COMPUTERS - RECREATION	350-61100-54-2400	-	-	-	-
EQUIPMENT - TAX COMMISSIONER	350-15450-54-2500	17,960	-	-	-
EQUIPMENT - BUILDING & GROUNDS	350-15650-54-2500	40,226	173,737	-	-
EQUIPMENT - GOVT BLDG	350-15650-54-2500	-	-	-	-
EQUIPMENT - EQUIPMENT	350-21000-54-2500	-	-	42,045	-
EQUIPMENT - PROBATE	350-22000-54-2500	-	-	-	-
EQUIPMENT - PROBATE	350-24500-54-2500	8,158	-	-	-
EQUIPMENT - JAIL	350-33260-54-2500	-	-	50,000	-
EQUIPMENT - VFD (NEW ACCOUNT)	350-35700-54-2500	-	-	-	-
EQUIPMENT - E911	350-38000-54-2500	-	13,790	41,642	-
EQUIPMENT - PUBLIC WORKS	350-42000-54-2500	17,249	9,854	-	-
EQUIPMENT - MAINTENANCE & SHOP	350-49000-54-2500	10,301	-	66,314	-
EQUIPMENT - SENIOR CENTER	350-51000-54-2500	114,662	-	-	-
EQUIPMENT - EMS	350-51600-54-2500	-	-	12,211	-
EQUIPMENT - RECREATION	350-61100-54-2500	43,349	43,349	-	-
C/O EQUIPMENT - CODE ENFORCEMENT	350-74500-54-2500	11,540	-	-	-
CONTINGENCIES - ALL DEPARTMENTS	350-90000-57-2700	-	-	49,634	150,000
EQUIPMENT - LANDFILL TRANS TO FUND 540	350-00000-61-1005	-	-	-	52,639
UNALLOCATED	350-90000-59-9999	-	-	-	626,164
TOTAL EXPENDITURES		\$ 621,776	\$ 549,628	\$ 961,344	\$ 1,090,631

DOLLAR INCREASE / (DECREASE) OF BUDGET 129,287
PERCENTAGE INCREASE / DECREASE OF BUDGET 13.45%

TOTAL AVAILABLE FUNDS-END OF YEAR

\$ 152,285 \$ 1,149,283 \$ - \$ -

**SOLID WASTE ENTERPRISE FUND
FUND 540
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	540-00000-38-9002	\$ -	\$ -	\$ -	\$ -
REIMB-HSI	540-00000-33-4311	\$ 65,148	\$ -	\$ 10,000	\$ -
LANDFILL USER FEES	540-00000-34-4150	-	60	-	100,000
INTEREST INCOME	540-00000-36-1000	52	40	41	20
MISC REVENUES	540-00000-38-9000	-	10,000	1,000	500
TRANSFER FROM CAPITAL PROJ	540-00000-39-1003	-	-	-	52,640
TRANSFER FROM GEN FUND	540-00000-39-1200	539,151	457,805	642,712	552,102
TOTAL REVENUE		\$ 604,351	\$ 467,905	\$ 653,753	\$ 705,262
TOTAL FUNDS AVAILABLE		\$ 604,351	\$ 467,905	\$ 653,753	\$ 705,262

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
SOLID WASTE DISPOSAL	540-45100-45-3000	\$ 249,118	\$ 257,048	\$ 275,000	\$ 302,000
CLOSURE/POST CLOSURE CARE	540-45100-45-6000	215,321	177,051	161,000	177,100
SALARIES & WAGES	540-45100-51-1100	60,979	62,069	74,187	76,206
SALARIES & WAGES-OVERTIME	540-45100-51-1300	-	7,354	5,500	9,100
SOCIAL SECURITY (FICA)	540-45100-51-2200	3,781	4,304	4,941	5,289
MEDICARE	540-45100-51-2300	884	1,007	1,155	1,237
WORKER'S COMPENSATION	540-45100-51-2700	4,121	3,573	3,200	4,000
PROFESSIONAL SERVICES	540-45100-52-1200	111	50	300	300
LEGAL FEES	540-45100-52-1210	-	-	250	250
TECHNICAL SERVICES	540-45100-52-1300	139	32	-	-
REPAIR & MAINT-VEHICLE	540-45100-52-2010	-	-	3,000	3,000
DISPOSAL	540-45100-52-2110	16,114	5,370	70,000	17,360
REPAIRS & MAINT-BLDG & EQUIP	540-45100-52-2200	4,354	3,406	10,000	10,000
REPAIRS & MAINT-SITES	540-45100-52-2210	-	9	2,000	2,000
RENTAL OF EQUIP & VEHICLES	540-45100-52-2320	5,525	5,525	5,500	5,760
COMMUNICATIONS	540-45100-52-3200	1,510	1,347	1,500	2,300
GENERAL SUPPLIES & MATERIAL	540-45100-53-1100	321	326	3,000	3,000
OFFICE SUPPLIES	540-45100-53-1110	-	-	100	100
WATER/SEWER	540-45100-53-1210	1,424	1,505	2,000	2,000
ELECTRICITY	540-45100-53-1230	5,922	6,356	7,000	7,500
GASOLINE	540-45100-53-1270	120	-	3,820	3,820
SMALL EQUIPMENT	540-45100-53-1600	-	4,732	-	-
CAPITAL OUTLAY-EQUIPMENT	540-45100-54-2500	-	-	-	52,640
DEPRECIATION	540-45100-56-1000	22,247	22,247	7,500	7,500
INDIRECT COST ALLOCATION	540-45100-58-2500	12,360	12,971	12,800	12,800
TOTAL EXPENDITURES		\$ 604,351	\$ 576,282	\$ 653,753	\$ 705,262

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 51,509
PERCENTAGE INCREASE / DECREASE OF BUDGET 7.88%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ -</u>	<u>\$ (108,377)</u>	<u>\$ -</u>	<u>\$ -</u>
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**EMERGENCY COMMUNICATIONS
FUND 550
REVENUE & EXPENSES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	550-00000-38-9002	\$ -	\$ -	\$ -	\$ -
STATE GOVT DIRECT GRANT	550-00000-33-4110	\$ -	\$ -	\$ -	\$ -
NON PREPAID LAND/WIRELESS	550-00000-34-2500	394,676	397,886	401,710	400,000
PREPAID WIRELESS	550-00000-34-2510	109,329	107,326	100,000	100,000
INTEREST REVENUE	550-00000-36-1000	307	370	530	20
MISCELLANEOUS REVENUES	550-00000-38-9000	826	1,131	500	550
TRANSFER FROM GENERAL FUND	550-00000-39-1200	565,356	825,801	603,135	753,607
TOTAL REVENUE		\$ 1,070,494	\$ 1,332,514	\$ 1,105,875	\$ 1,254,177
TOTAL FUNDS AVAILABLE		\$ 1,070,494	\$ 1,332,514	\$ 1,105,875	\$ 1,254,177

EXPENSES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
SALARIES & WAGES	550-38000-51-1100	\$ 408,251	\$ 474,979	\$ 553,755	\$ 573,213
SALARIES-OVERTIME	550-38000-51-1300	99,513	125,215	119,000	119,000
GROUP HEALTH/LIFE INSURANCE	550-38000-51-2100	82,420	237,024	-	113,660
PTSD INSURANCE	550-38000-51-2110	-	5,000	-	2,100
SOCIAL SECURITY (FICA)	550-38000-51-2200	29,277	8,368	41,710	42,917
MEDICARE	550-38000-51-2300	6,847	5,926	9,755	10,037
RETIREMENT CONTRIBUTIONS	550-38000-51-2400	3,177	2,498	6,055	6,620
WORKER'S COMPENSATION	550-38000-51-2700	2,692	540	2,600	2,500
PROFESSIONAL SERVICES	550-38000-52-1200	525	-	575	575
LEGAL FEES	550-38000-52-1210	463	10,307	200	200
TECHNICAL SERVICES	550-38000-52-1300	12,049	-	12,365	14,065
DISPOSAL	550-38000-52-2110	429	-	430	430
REPAIRS & MAINT - BUILDING	550-38000-52-2200	109,702	120,468	13,500	-
EQUIPMENT RENTAL	550-38000-52-2320	12,000	105,958	-	-
COMMUNICATIONS	550-38000-52-3200	102,093	27	108,000	117,500
POSTAGE	550-38000-52-3210	45	-	200	200
ADVERTISING	550-38000-52-3300	-	-	-	500
TRAVEL	550-38000-52-3500	4,693	5,375	7,100	5,100
DUES AND FEES	550-38000-52-3600	3,091	3,504	190,700	195,530
EDUCATION & TRAINING	550-38000-52-3700	9,820	7,170	10,100	9,750
GENERAL SUPPLIES & MATERIAL	550-38000-53-1100	3,165	3,598	4,000	4,000
OFFICE SUPPLIES	550-38000-53-1110	1,609	1,953	2,400	1,400
JANITORIAL SUPPLIES	550-38000-53-1120	427	740	750	850
WATER/SEWER	550-38000-53-1210	325	1,297	350	3,600
NATURAL GAS	550-38000-53-1220	1,894	1,201	1,930	1,430
ELECTRICITY	550-38000-53-1230	9,750	13,132	12,000	12,500
GASOLINE	550-38000-53-1270	-	-	500	500
SMALL EQUIPMENT	550-38000-53-1600	5,504	7,486	4,400	12,500
UNIFORMS	550-38000-53-1730	3,798	2,360	3,500	3,500
CAPITAL OUTLAY - COMPUTERS	550-38000-54-2400	218,011	-	-	-
TOTAL EXPENSES		\$ 1,131,570	\$ 1,144,556	\$ 1,105,875	\$ 1,254,177

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 148,302
PERCENTAGE INCREASE / DECREASE OF BUDGET 13.41%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ (61,076)	\$ 187,959	\$ -	\$ -
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**RESTRICTED REVENUE
FUND 750
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
PRIOR YEAR FUND BALANCE	750-00000-38-9004	\$ -	\$ 231,826	\$ 926,000	\$ 1,835,905
SENIOR CITIZEN CENTER - BUS	750-00000-33-4111	\$ 100	\$ -	\$ -	\$ -
SENIOR CITIZEN CENTER - TRIPS	750-00000-33-4112	24,661	31,862	25,000	25,000
SENIOR CITIZEN CENTER - MOW	750-00000-33-4114	-	1,007	-	-
LMIG GRANT	750-00000-33-4121	485,329	1,162,160	-	526,128
CITY OF TOCCOA ROAD PROJECTS	750-00000-33-4122	1,846	-	150,000	-
SHERIFF RESTRICTED	750-00000-33-4161	79,570	1,803	-	-
RECREATION RESTRICTED	750-00000-33-4163	1,000	2,380	-	-
INTEREST	750-00000-36-1000	-	142	20	20
PUBLIC WORKS REIMB & METAL	750-00000-38-9000	4,247	13,515	1,000	2,000
ACCG W/C SAFETY	750-00000-38-9003	2,737	34,796	4,000	4,000
TOTAL REVENUE		\$ 599,490	\$ 1,247,665	\$ 180,020	\$ 557,148
TOTAL FUNDS AVAILABLE		\$ 599,490	\$ 1,479,491	\$ 1,106,020	\$ 2,393,053

EXPENDITURES	Account #	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET
FINANCE ADMINISTRATION	750-00000-52-1201	\$ -	\$ -	\$ -	\$ -
CITY OF TOCCOA ROADS & BRIDGES	750-00000-53-1131	24,844	30,640	150,000	-
C/O BUILDINGS-RECREATION	750-00000-54-1300	894	-	-	6,060
SENIOR CITIZEN CENTER - TRIPS	750-00000-54-2300	21,247	28,412	25,000	25,000
SENIOR CITIZEN CENTER - BUS	750-00000-54-2301	-	158	-	1,274
LMIG GRANT EXPENSES	750-00000-57-1305	385,428	107,637	926,000	1,920,575
LMIG - DAVIS/MEADOWBROOK	750-00000-57-1306	19,891	-	-	-
PUBLIC WORKS REIMB & METAL	750-00000-57-1400	734	-	1,020	286,089
SHERIFF'S DEPT RESTRICTIVE	750-00000-57-2009	82,373	-	-	75,032
ACCG WELLNESS GRANT	750-00000-57-2013	2,285	-	-	-
ACCG W/C REFUND	750-00000-57-2017	15,017	52,770	4,000	79,023
OPIOID SETTLEMENT	750-00000-57-2019	-	-	-	-
RESTRICTIVE UNALLOCATED	750-00000-59-9999	-	-	-	-
TOTAL EXPENDITURES		\$ 552,713	\$ 219,617	\$ 1,106,020	\$ 2,393,053

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 1,287,033
PERCENTAGE INCREASE / DECREASE OF BUDGET 116.37%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 46,777	\$ 1,259,874	\$ -	\$ -
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