

WALTON COUNTY BOARD OF COMMISSIONERS



FY 2027
Adopted Budget

FY 2027 Adopted Budget



BOARD OF COMMISSIONERS

David Thompson - Chairman

Amarie Warren - District 1

Pete Myers - District 2

Timmy Shelnett - District 3

Lee Bradford - District 4

Jeremy Adams - District 5

Kirklyn Dixon - District 6

John Ward - County Manager

Jennifer Wall - Chief Financial Officer

HISTORY OF WALTON COUNTY



Walton County was created on July 15, 1818 from land held by the Cherokee and Creek Indians and was named for George Walton, a signer of the Declaration of Independence. The County is located 45 miles east of the City of Atlanta, and the City of Monroe is the County seat. The County comprises an area of approximately 330 square miles (88th in size out of 159 counties in Georgia) and had an estimated census population of 112,696 (As of July 1st, 2025). The principal office of the county is located at 111 South Broad St. Monroe, Georgia 30655.

County Manager's Message



To: Citizens of Walton County, Walton County Staff, and Elected Officials:

It is my honor and privilege to present to you the Proposed Fiscal Year 2027 Budget for Walton County. As you will see proudly displayed on our county seal, our motto is "Rich History, Bright Future," and this document is truly a blueprint for how we intend to honor our heritage while intentionally planning for the days ahead.

Operating under a commission-manager form of government, your Board of Commissioners sets the guiding policies and vision for our community, while my office is tasked with managing the day to day operations to make that vision a reality. Walton County continues to be a vibrant community. With our population now estimated at approximately 112,696 residents across our beautiful 330 square miles, we are constantly working to balance our peaceful, small town charm with the increasing demand for high quality public services.

I am incredibly proud to report that, despite the pressures of regional growth, our fund balance remains exceptionally strong across all key financial metrics. To keep us on this solid footing, our budget committee evaluated all department expense requests and went through extensive, thoughtful cuts during the drafting phase to end with a balanced budget. We are committed to remaining fiscally responsible, ensuring that every single dollar you entrust to us is used efficiently, compassionately, and effectively to benefit all Walton County citizens.

Recent Accomplishments

Before looking ahead, I want to take a moment to celebrate what we achieved together in the previous financial year. We made significant strides in improving our infrastructure and services:

- **Emergency Response Upgrades:** We purchased a brand new ladder truck to replace an outdated and costly piece of equipment, and we successfully acquired 32 new vehicles for the Sheriff's Office to keep our deputies safe and responsive.
- **Community & Recreation:** We celebrated the grand opening of the Park at the Grove, providing a beautiful new space for our families to gather.
- **Infrastructure Improvements:** We completed several street and intersection improvements, most notably the extension of Baker Street to provide access to our courts, tax and tag office, and new Sheriff's Office.
- **Digital Accessibility:** To make interacting with the county easier for everyone, we successfully implemented a new online portal for planning, zoning, and code enforcement, as well as a brand new portal for open records requests.



Goals for FY 2027

As we look to the year ahead, our focus remains on preparing for the future and our staff. Our goals for this financial year include:

- **Community Planning:** Working closely with our local cities to develop a Master Walton County Trail Plan, and consulting with the Northeast Georgia Regional Commission (NEGRC) to update our comprehensive plan so that it truly reflects how our citizens want to see Walton County manage growth.
- **Water Infrastructure:** Continuing critical work on the new water treatment plant, which is on track to open by 2028 with a capacity of 16 million gallons per day.
- **Facility Enhancements:** We aim to renovate the former jail and Sheriff's Office to address critical space requirements for WCFR, Human Resources, Finance, EMS, and Elections. This initiative is intended to create more court system space at the Hammond Drive government building. Furthermore, we are exploring plans to modernize the Whitney Road fire station to better support our emergency personnel.
- **Valuing Our Team:** Our employees are our most important resource. To stay competitive and attract and retain quality talent, we intend to implement a merit based raise system for our hardworking staff.

Our Key Priorities

To achieve these goals, we have centered this budget around three core priorities:

- **Modernization & Transparency:** We want you to stay connected with your local government. We are prioritizing better live-streaming of our meetings and improved website utilization to keep our processes completely transparent.
- **Preservation of Our Heritage:** We are deeply committed to preserving Walton County's peaceful and agricultural heritage. To do this, we are working to place smart limits on growth, such as continuing to require larger lot sizes and keeping residential density low. We are also researching and implementing traffic studies to address the impact of larger developments and charging increased impact fees paid by developers to ensure growth pays for itself.
- **Personnel:** We have included 16 new full-time positions and 6 new temporary positions in this budget, the majority of which will be assigned to public safety and the courts.



Budget Highlights & Tax Relief

Because protecting our community is paramount, Public Safety remains the most expensive portion of our budget. To maintain complete transparency, our finance team has included a dedicated Public Safety Expenditure Budget Summary so you can review exactly how those funds are allocated.

We also know that the cost of living is on everyone's mind. Please know that we are actively exploring options to present to the Board of Commissioners to help reduce your property tax burden, including the potential implementation of Georgia Senate Bill 33, which provides sales tax options that, if approved by voters, reduces property taxes.

Thank You

Finally, I want to extend my deepest gratitude to Jennifer Wall, our Chief Financial Officer, and her entire finance staff for their intense auditing and tireless preparation of this budget. Thank you as well to all of our dedicated county staff and elected officials for your hard work every single day.

Most importantly, thank you to the citizens of Walton County for your continued trust in your local government. Please know that my door is always open. If you ever want to sit down for a further explanation of this budget, or just to talk about the future of our county, I would love to speak with you.

Sincerely,

John Ward

John A. Ward III
Walton County Manager



Fund Structure

The following budget requirements are established for the different funds the County uses (e.g. O.C.G.A. 36-81-3):

1. **General Fund** - The County adopts an annual budget for the General Fund which shall provide for general government operations of the County and maintain working capital necessary for the County's financial health and stability.
2. **Special Revenue Funds** - The County adopts annual budgets for each special revenue fund, which demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (e.g., the Law Library Fund).
3. **Capital Project Fund** - The County adopts a project budget for its capital project fund (e.g., the SPLOST Fund).
4. **Debt Service Fund** - The County adopts an annual budget for its debt service fund. Any remaining fund balance from prior years plus current year's projected revenues shall be sufficient to meet all annual debt service requirements.
5. **Enterprise Funds** - Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the County to adopt budgets for enterprise funds, the County does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The County uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible.
6. **Internal Service Funds** - These funds provide goods and services to other funds on a cost-reimbursement basis. Although the County does not adopt an annual budget for its Internal Service funds, this fund's current year actual revenues should equal its current year expenses. That is, revenues reported in this must be included as budgeted expenditures/expenses in the applicable user funds' budgets. Revenue rates and charges shall be established to cover all expenses, including depreciation and debt service (if applicable).
7. **Agency Funds (e.g., Probate Court Fund)** - GAAP and Georgia statutes do not require the adoption of budgets for the agency funds, since these funds primarily collect cash and forward it to the general fund for the Constitutional Officers, or to other governmental agencies. These funds do not report operations; therefore, operating budgets are not necessary.

Basis of Budgeting

All government fund budgets shall be adopted on a basis consistent with generally accepted accounting principles (i.e. the modified accrual basis of accounting is used) as promulgated by the Governmental Accounting Standards Board. Revenues are recognized when they become measurable and available and expenditures are charged against the budget when they become measurable, a fund liability has been incurred and that liability is due.

All enterprise fund budgets use the accrual basis of accounting with the following exceptions:

- 1) The collection of notes receivable is recorded as revenue when received.
- 2) The issuance of debt is recorded as revenue when received.
- 3) The repayment of debt principal is recorded as an expense when paid.
- 4) The purchase of capital assets is recorded as expense when incurred.
- 5) Depreciation expense is not budgeted.

Budget Timeline

The annual budget serves as the foundation for Walton County's financial planning and control. The Chairman along with two Commissioners serves each year as the budget team. Each constitutional officer, department head, and agency representative meet with the budget team to present their request and discuss their accomplishments (trends and needs). The budget team reviews the requests and prepares a recommended budget. The recommended budget is presented at the public hearing to the Chairman and the Board of Commissioners on May 5th and May 19th. The Board of Commissioner's adopts the final budget on June 2nd. The legal level of budgetary control is at the department/fund level. Budgetary control is maintained using an encumbrance system.



Transmittal Letter

I am pleased to submit the Proposed Fiscal Year 2027 Budget for Walton County. This budget reflects our continued commitment to fiscal responsibility, strategic investment, and the delivery of high-quality services to our community.

Finance has spent many hours creating the documentation required for presentations to be made by department heads, elected officials, and agency representatives to present to the budget team. The process took into consideration everyone's needs while considering the current economic conditions, revenue projections, and priorities.

The County's continued growth is reflected in the General Fund's year-over-year increase, while the fund balance remains strong across all key financial metrics.

We believe this balanced budget is fiscally responsible and best position for the County to meet the needs of all Walton County citizens.

Respectfully,
Jennifer Wall
Chief Financial Officer
Walton County Board of Commissioners

Fund Summaries



**ALL FUND
BUDGET SUMMARY
Fiscal Year 2027 Adopted Budget**

<u>Funds</u>	<u>FY 2027 Adopted</u>	<u>FY 2026 Adopted</u>
General Fund	\$107,095,513	\$100,974,984
Special Revenue Fund	\$23,900,782	\$21,591,847
Debt Service Fund	\$4,397,644	\$484,003
Capital Project Fund	\$31,595,887	\$38,190,944
Enterprise Fund	\$119,984,084	\$117,384,802



**PUBLIC SAFETY EXPENDITURE
BUDGET SUMMARY
Fiscal Year 2027 Adopted Budget**

Funds	FY 2027 Adopted	FY 2026 Adopted
Sheriff's Office		
3300 Sheriff	\$3,330,530	\$3,376,147
3310 Law Enforcement Admin	\$2,484,729	\$2,212,636
3320 Criminal investigation	\$2,960,492	\$2,529,421
3322 Uniform Patrol	\$6,322,509	\$6,494,128
3324 Youth Investigation	\$1,857,812	\$1,970,619
3325 Jail Operations	\$22,537,507	\$22,202,053
3340 Court Services	\$3,498,783	\$3,220,046
3800 E-911	\$4,687,004	\$4,674,657
3810 Comm/ E911	\$10,906	\$10,823
Total Sheriff's Office	\$47,690,272	\$46,690,530
Fire Department		
3510.270 Fire Administration	\$1,334,930	\$1,202,506
3520.270 Fire Fighting	\$13,165,954	\$11,550,299
3540.270 Fire Training	\$49,000	\$43,500
3570.270 Fire Station Bldg	\$559,500	\$618,100
Total Fire Department	\$15,109,384	\$13,414,405
EMS	\$8,178,655	\$7,963,330
EMA	\$362,754	\$407,362
Coroner	\$315,436	\$313,410

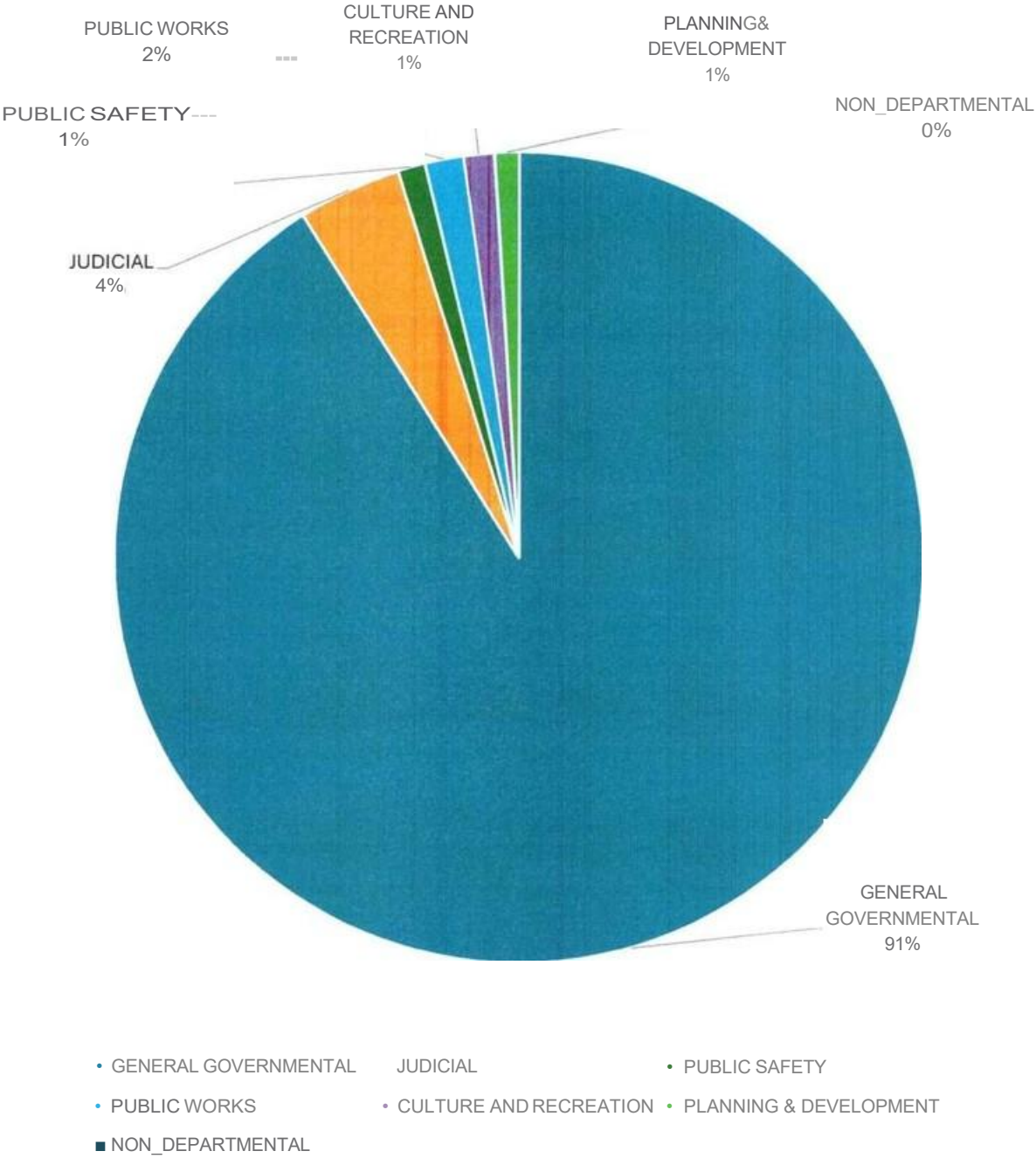


**DEBT SERVICE
BUDGET SUMMARY
Fiscal Year 2027 Adopted Budget**

Funds	FY 2027 Adopted	FY 2026 Adopted
Debt Service Fund		
E-911 Capital Lease P&I	\$466,080	\$484,003
Sheriff Capital Lease P&I	\$1,203,900	\$0
Arbitrage Rebate	\$2,727,664	\$0
Total Debt Service Fund	\$4,397,644	\$484,003

General Fund Revenue

FY 27 Adopted General Fund Revenue



Adopted Fiscal Year 2027 Budget General Fund Revenue

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1110	Board of Commissioners	33.9008	Intergovt- Social Circle	260	0	250	275	25
100	1110	Board of Commissioners	33.9009	Intergovt- Loganville	260	0	250	275	25
100	1110	Board of Commissioners	33.9010	Intergovt- Between	260	0	250	275	25
100	1110	Board of Commissioners	33.9011	Intergovt- Monroe	260	0	250	275	25
100	1110	Board of Commissioners	33.9012	Intergovt- Walnut Grove	260	0	250	275	25
100	1110	Board of Commissioners	33.9013	Intergovt- Good Hope	260	0	250	275	25
100	1110	Board of Commissioners	33.9014	Intergovt- Jersey	260	0	250	275	25
100	1110	Board of Commissioners	37.1530	Contributions- Other	1,500	7,677	1,000	2,500	1,500
Totals					3,320	7,677	2,750	4,425	1,675

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1401	Elections	34.1910	Election qualifying fee	0	9,354	0	0	0
100	1401	Elections	34.1911	Election fees - cities	140	0	0	0	0
100	1401	Elections	38.9020	Reimbursement - expense	900	0	0	0	0
Totals					1,040	9,354	0	0	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1510	Financial Administration	31.1350	Railroad equipment	18,400	0	18,250	18,250	0
100	1510	Financial Administration	31.1750	Television cable	472,650	108,995	355,000	405,000	50,000
100	1510	Financial Administration	31.3100	LOST local option sales	15,040,000	5,254,464	15,506,675	15,675,000	168,325
100	1510	Financial Administration	31.3250	SPLOST- Pro Rata	4,900	0	4,000	5,000	1,000
100	1510	Financial Administration	31.4200	Alcoholic bev excise tax	282,800	121,834	275,000	275,000	0
100	1510	Financial Administration	31.6300	Financial institution tax	77,300	10,897	85,100	85,100	0
100	1510	Financial Administration	32.2990	Other	0	0	500	500	0
100	1510	Financial Administration	33.6012	JDA Pilot Discription	982,900	0	0	1,000,000	1,000,000
100	1510	Financial Administration	34.9300	Bad check fees	0	0	250	250	0
100	1510	Financial Administration	36.1042	Unreal Gain/Loss Interest	12,000	6,695	125,000	125,000	0
100	1510	Financial Administration	36.1091	Interest- Other- Gen Fund	600,000	231,533	650,000	650,000	0
100	1510	Financial Administration	36.1092	Interest- Other- LGIP	2,107,000	676,799	975,000	1,250,000	275,000
100	1510	Financial Administration	36.1093	Payroll Account Interest	0	0	150	150	0
100	1510	Financial Administration	38.9020	Reimbursement- expenses	0	0	500	500	0
100	1510	Financial Administration	38.9090	Other	15,000	1,323	10,000	10,000	0
Totals					19,612,950	6,412,540	18,005,425	19,499,750	1,494,325

Adopted Fiscal Year 2027 Budget General Fund Revenue

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1537	GIS	33.9009	Intergovt- Loganville	13,768	0	6,968	6,968	0
100	1537	GIS	33.9011	Intergovt- Monore	13,768	0	6,968	6,968	0
Totals					27,536	0	13,936	13,936	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1540	Human Resources	37.1006	Donation- Healthcare Found	59,700	0	0	0	0
100	1540	Human Resources	38.9020	Reimbursement - expense	1,593	0	0	0	0
100	1540	Human Resources	38.9090	Other	0	0	0	0	0
Totals					61,293	0	0	0	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1545	Tax Commissioner	31.1100	Real property-current yr	46,413,306	56,459,746	59,645,284	62,627,548	2,982,264
100	1545	Tax Commissioner	31.1105	Current Takeda Real Property	680,008	0	751,983	1,065,939	313,956
100	1545	Tax Commissioner	31.1106	Current Takeda Personal Prop	159,593	0	198,379	180,443	(17,936)
100	1545	Tax Commissioner	31.1110	Public utility	1,561,850	0	1,550,000	2,100,000	550,000
100	1545	Tax Commissioner	31.1120	Timber	13,200	2,881	8,000	8,000	0
100	1545	Tax Commissioner	31.1200	Real property-prior year	203,500	217,291	190,000	210,000	20,000
100	1545	Tax Commissioner	31.1310	Motor vehicle	527,900	202,334	350,000	400,000	50,000
100	1545	Tax Commissioner	31.1312	Alternative Ad Valorem Tax	58,200	0	62,000	65,000	3,000
100	1545	Tax Commissioner	31.1315	Tavt Title Tax	7,587,250	3,663,688	7,000,000	7,000,000	0
100	1545	Tax Commissioner	31.1320	Mobile home	78,700	0	75,000	67,500	(7,500)
100	1545	Tax Commissioner	31.1420	Prior Year Mobile Home	4,800	2,446	4,000	3,000	(1,000)
100	1545	Tax Commissioner	31.8020	State FICA reimbursement	24,500	24,531	24,000	24,000	0
100	1545	Tax Commissioner	31.9110	Real	248,500	131,022	120,000	240,000	120,000
100	1545	Tax Commissioner	31.9120	Personal	46,600	20,618	40,000	40,000	0
100	1545	Tax Commissioner	31.9121	Penalty & interest Mhome	1,910	864	2,000	2,000	0
100	1545	Tax Commissioner	31.9500	Fi Fa's	21,200	7,180	18,000	30,000	12,000
100	1545	Tax Commissioner	32.4300	Late tag penalty	114,000	56,043	100,000	100,000	0
100	1545	Tax Commissioner	33.5101	Forest Land Protect Act	9,000	0	8,500	10,000	1,500
100	1545	Tax Commissioner	34.1600	MV tag collection fees	222,000	108,272	210,000	215,000	5,000
100	1545	Tax Commissioner	34.1905	Excess Funds Admin	1,000	1,000	1,000	1,000	0
100	1545	Tax Commissioner	34.1922	Delinquent Advertisement	3,000	6,165	2,500	5,000	2,500
100	1545	Tax Commissioner	34.1940	Commissions tax collect	2,132,000	1,869,960	2,050,000	2,150,000	100,000
100	1545	Tax Commissioner	34.1941	Monroe Tax Collection Fee	137,275	147,740	140,000	150,000	10,000
100	1545	Tax Commissioner	34.1942	Walnut Grove Tax Collect	9,320	8,380	9,400	7,500	(1,900)
100	1545	Tax Commissioner	34.1943	RSA Comm Tax Collection Svc	133,835	0	150,000	178,982	28,982
100	1545	Tax Commissioner	34.3210	Capital improvement	638,380	631,649	646,250	635,000	(11,250)
100	1545	Tax Commissioner	34.9300	Bad check fees	1,400	630	1,500	1,500	0
100	1545	Tax Commissioner	34.9900	Other fees	2,100	1,995	3,000	2,500	(500)
100	1545	Tax Commissioner	34.9902	Appalachian Mtn Fees	20,050	14,740	10,000	15,000	5,000
100	1545	Tax Commissioner	34.9903	Weissman (Judicial)	3,000	0	2,500	0	(2,500)
100	1545	Tax Commissioner	36.1010	Interest- Tax Com	67,000	40,049	70,000	50,000	(20,000)
100	1545	Tax Commissioner	38.9020	Reimbursement- expense	0	1,599	0	450	450
Totals					61,124,377	63,620,823	73,443,296	77,585,362	4,142,066

Adopted Fiscal Year 2027 Budget General Fund Revenue

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1552	Tax Assessors	34.1930	Sale of maps/publications	6,375	75	0	0	0
100	1552	Tax Assessors	38.9020	Reimbursement- expenses	0	505	4,375	0	(4,375)
Total					6,375	580	4,375	0	(4,375)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1555	Risk Management	38.3000	Reimbursemnt damaged property	394,942	61,072	202,000	202,000	0
100	1555	Risk Management	38.9020	Reimbursement- expenses	4,000	735	4,000	6,000	2,000
Totals					398,942	61,807	206,000	208,000	2,000

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1565	General Gov Bldgs	34.4020	Health Dept Utilities	13,100	3,305	11,000	13,100	2,100
100	1565	General Gov Bldgs	38.1050	Communication Tower Lease	19,100	12,028	19,000	19,000	0
100	1565	General Gov Bldgs	38.9020	Reimbursement- expenses	3,000	759	18,000	18,000	0
100	1565	General Gov Bldgs	38.9090	Other	28,850	1,986	8,000	8,000	0
100	1565	General Gov Bldgs	39.2100	Sale of general F/A	17,000	0	35,000	35,000	0
Totals					81,050	18,078	91,000	93,100	2,100

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2150	Superior Court	38.9021	Reimb Alt. Dispute Salary	0	0	10,000	0	(10,000)
100	2150	Superior Court	38.9020	Reimbursement- ex	0	11	0	0	0
100	2150	Superior Court	33.6010	Intergovt Rec- Newton	0	67,281	0	125,000	125,000
Totals					0	67,292	10,000	125,000	115,000

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2180	Clerk of Superior Court	31.1340	Intangibles-reg & record.	1,073,000	438,090	1,171,000	1,051,416	(119,584)
100	2180	Clerk of Superior Court	31.1600	RE transfer (intangible)	393,000	179,689	420,000	431,254	11,254
100	2180	Clerk of Superior Court	34.1101	PIDP	14,300	7,662	15,000	18,389	3,389
100	2180	Clerk of Superior Court	34.1190	Other	0	0	100	100	0
100	2180	Clerk of Superior Court	34.1192	Indigent Defense Appl Fee	13,000	5,240	13,500	13,500	0
100	2180	Clerk of Superior Court	34.1200	Recording legal instrumts	523,000	219,448	535,000	527,000	(8,000)
100	2180	Clerk of Superior Court	34.1400	Printing & duplicating	34,500	16,992	38,500	40,781	2,281
100	2180	Clerk of Superior Court	34.2150	Sheriff Costs	38,800	16,700	38,500	40,100	1,600
100	2180	Clerk of Superior Court	35.1110	Superior	544,550	231,798	451,000	556,316	105,316
100	2180	Clerk of Superior Court	35.1210	County jail	70,100	31,215	69,000	74,916	5,916
100	2180	Clerk of Superior Court	36.1030	Interest- Clerk Sup Court	0	0	185	185	0
100	2180	Clerk of Superior Court	38.9020	Reimbursement- expenses	750	0	250	250	0
100	2180	Clerk of Superior Court	38.9090	Other	0	0	1,500	1,500	0
Totals					2,705,000	1,146,834	2,753,535	2,755,707	2,172

Adopted Fiscal Year 2027 Budget General Fund Revenue

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2200	District Attorney	38.9020	Reimbursement- expenses	0	0	3,000	3,000	0
100	2200	District Attorney	38.9090	Other	600	120	1,500	1,500	0
Totals					600	120	4,500	4,500	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2400	Magistrate Court	34.1190	Other	222,650	107,461	100,000	100,000	0
100	2400	Magistrate Court	34.2150	Sheriff Costs	200,650	111,214	100,000	100,000	0
100	2400	Magistrate Court	35.1130	Magistrate	2,000	740	2,500	2,500	0
100	2400	Magistrate Court	35.1210	County jail	10,100	4,335	4,000	4,000	0
100	2400	Magistrate Court	36.1070	Interest- Magistrate Ct	0	0	100	100	0
100	2400	Magistrate Court	38.9020	Reimbursement- expenses	0	0	100	100	0
100	2400	Magistrate Court	38.9090	Other	0	0	200	200	0
Totals					435,400	223,750	206,900	206,900	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2450	Probate Court	32.2400	Marriage licenses	29,000	11,010	30,000	30,000	0
100	2450	Probate Court	32.2910	Pistol permit	102,000	50,559	145,000	145,000	0
100	2450	Probate Court	34.1100	Court costs, fees, chrgs	122,800	70,802	125,000	125,000	0
100	2450	Probate Court	34.1190	Other	14,969	7,648	20,000	20,000	0
100	2450	Probate Court	34.1200	Recording legal instrumts	15,000	0	20,000	20,000	0
100	2450	Probate Court	34.1400	Printing & duplicating	0	0	100	100	0
100	2450	Probate Court	34.2150	Sheriff Costs	15,000	10,159	18,000	18,000	0
100	2450	Probate Court	34.6400	Background Check Fees	4,000	1,025	45,000	45,000	0
100	2450	Probate Court	35.1150	Probate	575,000	218,226	770,000	770,000	0
100	2450	Probate Court	35.1210	County jail	0	0	80,000	80,000	0
100	2450	Probate Court	36.1020	Interest- Probate Court	0	0	500	500	0
100	2450	Probate Court	38.9010	Misc rev- copies	20,000	4,709	14,000	14,000	0
100	2450	Probate Court	38.9020	Reimbursement- expenses	250	30	500	500	0
100	2450	Probate Court	38.9090	Other	0	0	500	500	0
Totals					898,019	374,168	1,268,600	1,268,600	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2600	Juvenile Court	33.4110	Direct - State	69,500	32,750	62,500	62,500	0
100	2600	Juvenile Court	35.1160	Juvenile	0	0	100	0	(100)
100	2600	Juvenile Court	35.1210	County jail	0	0	100	0	(100)
100	2600	Juvenile Court	38.9020	Reimbursement - expense	300	0	0	0	0
Totals					69,800	32,750	62,700	62,500	(200)

Adopted Fiscal Year 2027 Budget General Fund Revenue

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3300	Sheriff	33.1110	Direct - Federal	47,000	14,144	15,000	20,000	5,000
100	3300	Sheriff	33.4110	Direct - State	0	0	5,000	0	(5,000)
100	3300	Sheriff	34.1400	Printing & duplicating	6,000	1,494	4,500	2,000	(2,500)
100	3300	Sheriff	34.2150	Costs	126,000	54,237	100,000	100,000	0
100	3300	Sheriff	34.2310	Fingerprinting fee	1,300	504	1,500	1,500	0
100	3300	Sheriff	34.2330	Prisoner housing	0	24,345	0	25,000	25,000
100	3300	Sheriff	34.2350	Inmate fees from Soc Sec	18,900	9,800	15,000	15,000	0
100	3300	Sheriff	34.2400	Work Release Inmate Fee	0	15,960	0	20,000	20,000
100	3300	Sheriff	34.2901	Recycling Regist Fee	900	0	1,000	1,000	0
100	3300	Sheriff	34.2902	Civil Process Ser	0	30	0	50	50
100	3300	Sheriff	35.1210	County jail	72,000	46,494	120,000	75,000	(45,000)
100	3300	Sheriff	38.9001	Door to Door Badge Fee	460	0	500	100	(400)
100	3300	Sheriff	38.9020	Reimbursement- expenses	34,000	11,126	17,000	25,000	8,000
100	3300	Sheriff	38.9040	Restitution	1,000	198	3,000	1,000	(2,000)
100	3300	Sheriff	38.9090	Other	21,000	178	20,000	20,000	0
Totals					328,560	178,510	302,500	305,650	3,150

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3324	Youth Investigation	34.2900	Other	808,270	812,770	802,770	802,770	0
Totals					808,270	812,770	802,770	802,770	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3325	Jail Operations	34.1921	Sex Offender Adv Fees	550	175	400	400	0
100	3325	Jail Operations	34.2320	Inmate medical fee	1,500	466	2,000	2,000	0
100	3325	Jail Operations	34.2321	Inmate Perscription Fees	2,200	638	1,000	1,000	0
100	3325	Jail Operations	34.2330	Prisoner Housing Fee	10,000	39,740	20,000	40,000	20,000
100	3325	Jail Operations	38.3000	Reimbursemnt damaged prop	1,200	157	1,000	1,000	0
100	3325	Jail Operations	38.9020	Reimbursement- expenses	100	4,517	2,000	5,000	3,000
Totals					15,550	45,693	26,400	49,400	23,000

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3910	Animal Control	34.6100	Animal Contrl Shelter Fee	52,200	23,345	65,000	65,000	0
100	3910	Animal Control	37.1530	Contributions - Other	2,600	931	2,000	0	(2,000)
100	3910	Animal Control	38.9020	Reimbursement expense	100	0	100	0	(100)
100	3910	Animal Control	38.9090	Other	20	7	0	0	0
Totals					54,920	24,283	67,100	65,000	(2,100)

Adopted Fiscal Year 2027 Budget General Fund Revenue

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3920	Emergency Management	33.1150	Indirect- Federal	0	0	33,000	0	(33,000)
100	3920	Emergency Management	33.4110	Direct - State	25,130	0	25,130	25,130	0
Totals					25,130	0	58,130	25,130	(33,000)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4220	Roadways and Walkways	33.4110	Direct- State	3,175,793	1,603,858	1,396,070	1,603,858	207,788
100	4220	Roadways and Walkways	33.9008	Intergovt- Social Circle	1,600	0	0	0	0
100	4220	Roadways and Walkways	33.9010	Intergovt- Between	600	1,505	0	0	0
100	4220	Roadways and Walkways	33.9011	Intergovt- Monore	5,800	11,756	0	0	0
100	4220	Roadways and Walkways	33.9013	Intergovt- Good Hope	0	1,425	0	0	0
100	4220	Roadways and Walkways	33.9014	Intergovt- Jersey	15,000	238	0	0	0
100	4220	Roadways and Walkways	34.3901	Hauling for P&R- Sand	3,100	0	4,000	4,000	0
100	4220	Roadways and Walkways	37.1017	Donations	1,000	0	0	0	0
100	4220	Roadways and Walkways	38.9020	Reimbursement- Expenses	0	57	0	0	0
100	4220	Roadways and Walkways	38.9090	Other	5,000	2,568	0	0	0
Totals					3,207,893	1,621,407	1,400,070	1,607,858	207,788

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4270	Traffic Engineering	38.9020	Reimbursement - expense	1,300	0	0	0	0
Totals					1,300	0	0	0	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4910	Fleet Maintenance	38.9023	Vehicle Main Sr Center	5,000	2,279	15,000	1,500	(13,500)
100	4910	Fleet Maintenance	38.9024	Vehicle Main Social Circle	32,500	12,580	40,000	40,000	0
100	4910	Fleet Maintenance	38.9090	Other	0	0	2,500	2,500	0
Totals					37,500	14,859	57,500	44,000	(13,500)

Adopted Fiscal Year 2027 Budget General Fund Revenue

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	6130	Recreation Programs	34.1920	Advertising fee	0	7,403	0	15,000	15,000
100	6130	Recreation Programs	34.7201	Fitness M - Felker	14,000	9,496	20,000	20,000	0
100	6130	Recreation Programs	34.7202	Fitness M - Meridian	28,000	17,018	50,000	50,000	0
100	6130	Recreation Programs	34.7203	Fitness G- Felker	5,500	2,287	12,000	7,500	(4,500)
100	6130	Recreation Programs	34.7204	Fitness G- Meridian	10,500	3,932	14,000	14,000	0
100	6130	Recreation Programs	34.7205	Fitness G- South	4,000	812	6,000	6,000	0
100	6130	Recreation Programs	34.7206	Fitness M - South	13,500	8,584	18,000	18,000	0
100	6130	Recreation Programs	34.7207	Fitness G- The Grove	0	0	3,000	3,000	0
100	6130	Recreation Programs	34.7208	Fitness M- The Grove	0	0	6,000	6,000	0
100	6130	Recreation Programs	34.7215	HLC Fees	30,900	10,061	32,500	35,000	2,500
100	6130	Recreation Programs	34.7221	Pickleball Fees	0	0	0	0	0
100	6130	Recreation Programs	34.7222	Pickleball League	2,600	900	1,400	2,000	600
100	6130	Recreation Programs	34.7223	Pickleball Tournaments	0	0	0	0	0
100	6130	Recreation Programs	34.7224	Pickleball Memberships	6,200	6,940	10,400	10,400	0
100	6130	Recreation Programs	34.7300	Event Admission Fees	2,500	1,438	20,000	50,000	30,000
100	6130	Recreation Programs	34.7505	Track & Field Revenue	5,525	0	6,175	8,050	1,875
100	6130	Recreation Programs	34.7510	Basketball Program fees	108,700	78,480	110,000	132,250	22,250
100	6130	Recreation Programs	34.7520	Youth Baseball softball	337,675	16,121	303,050	388,625	85,575
100	6130	Recreation Programs	34.7525	Veterans Memo Prog Fee	550	100	0	0	0
100	6130	Recreation Programs	34.7530	Cheerleading program fees	42,100	1,140	42,750	51,750	9,000
100	6130	Recreation Programs	34.7540	Football program fees	55,000	3,435	65,000	72,500	7,500
100	6130	Recreation Programs	34.7542	Flag Football Fees	13,800	685	8,000	23,000	15,000
100	6130	Recreation Programs	34.7550	Soccer program fees	98,050	5,080	100,000	114,750	14,750
100	6130	Recreation Programs	34.7552	Soccer fees adult	700	0	0	0	0
100	6130	Recreation Programs	34.7553	Cross County Program Fees	4,900	190	3,500	5,175	1,675
100	6130	Recreation Programs	34.7554	Volleyball Prog Fees	50,000	3,195	45,125	63,250	18,125
100	6130	Recreation Programs	34.7571	Splash Park Daily Fee	31,000	15,357	40,000	40,000	0
100	6130	Recreation Programs	34.7575	Cont. Instructional Pro	52,200	21,572	60,000	60,000	0
100	6130	Recreation Programs	34.7910	Concession sales at park	5,300	2,586	15,000	15,000	0
100	6130	Recreation Programs	34.7920	Other Sales	11,450	6,064	0	0	0
100	6130	Recreation Programs	34.7930	Commissions-coke park rec	950	308	500	1,000	500
100	6130	Recreation Programs	34.9001	Splash Park Memberships	500	0	1,500	1,500	0
100	6130	Recreation Programs	34.9300	Bad check fees	0	30	150	150	0
100	6130	Recreation Programs	36.1087	Interest- Recreation Dep	650	95	300	700	400
100	6130	Recreation Programs	37.1017	Donations	1,500	1,250	0	0	0
100	6130	Recreation Programs	37.1021	Basketball Program	2,400	0	0	0	0
100	6130	Recreation Programs	38.1060	Park rentals	78,850	41,757	75,000	100,000	25,000
100	6130	Recreation Programs	38.9090	Other	800	108	0	0	0
Totals					1,020,300	266,424	1,069,350	1,314,600	245,250

Adopted Fiscal Year 2027 Budget General Fund Revenue

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	6220	Park Areas	37.1006	Donation - Health	47,166	70,968	75,322	0	(75,322)
100	6220	Park Areas	38.1060	Park Rentals	0	0	0	0	0
100	6220	Park Areas	38.9020	Reimbursement- expenses	1,255	0	0	0	0
Totals					48,421	70,968	75,322	0	(75,322)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7130	Agricultural Resources	33.1110	Direct - Federal	15,000	0	20,000	20,000	0
Totals					15,000	0	20,000	20,000	0

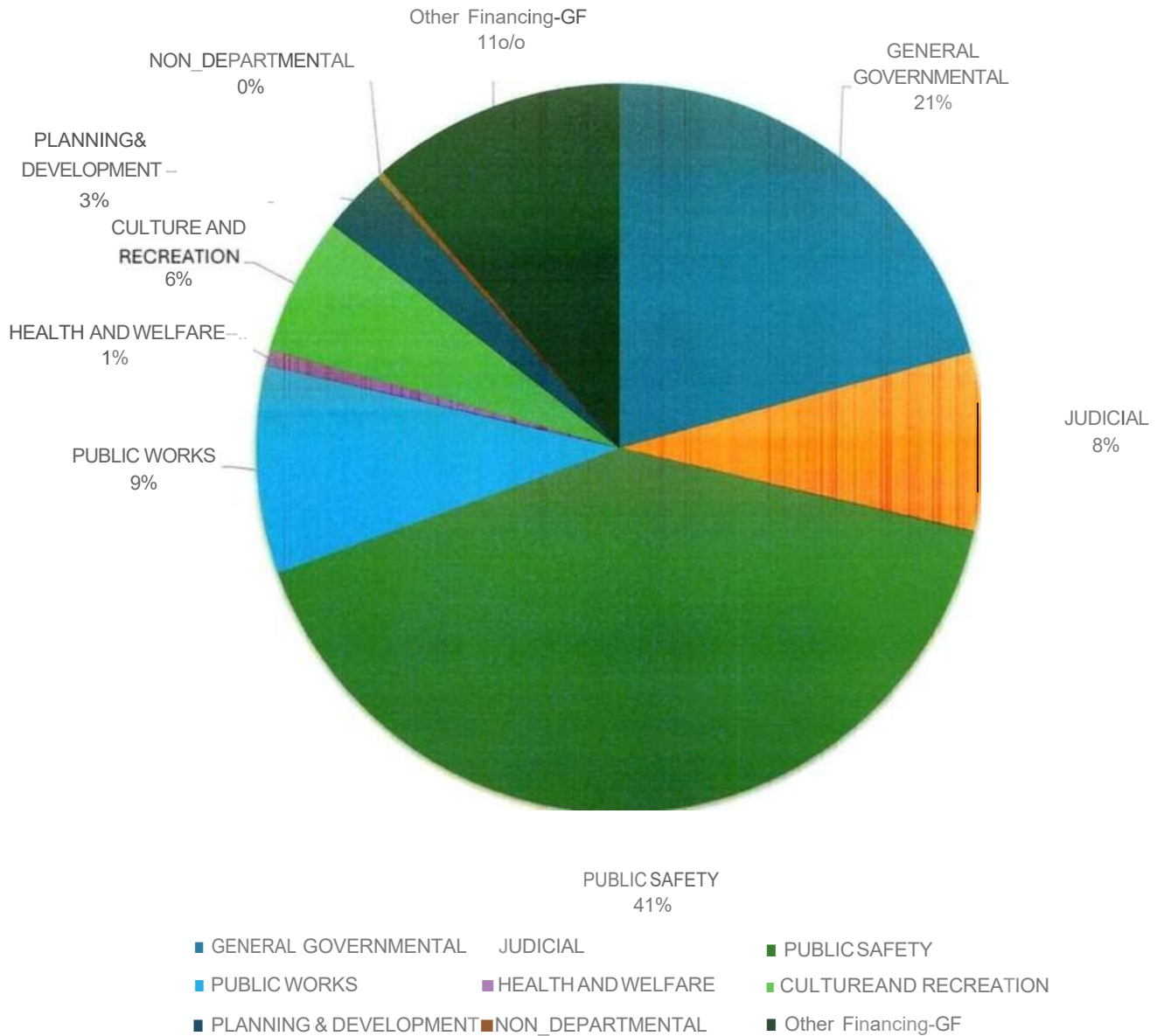
Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7400	Planning & Zoning	31.6100	Business and occupation	179,000	23,636	225,000	225,000	0
100	7400	Planning & Zoning	32.1100	Alcoholic Bev License Beer/ Wine	28,500	15,350	32,000	41,000	9,000
100	7400	Planning & Zoning	32.2210	Zoning & land use fees	27,500	14,850	37,500	37,500	0
100	7400	Planning & Zoning	32.2230	Sign fees	1,050	950	1,500	1,500	0
100	7400	Planning & Zoning	32.3120	Building Inspections	511,000	249,782	600,000	600,000	0
100	7400	Planning & Zoning	34.1300	Planning & devl fees/chgs	86,000	31,967	120,000	120,000	0
100	7400	Planning & Zoning	34.1393	Fees- Signs- Contracted	6,800	4,320	2,000	3,000	1,000
100	7400	Planning & Zoning	34.1400	Printing & duplicating	0	0	200	200	0
100	7400	Planning & Zoning	34.9300	Bad check fees	500	139	3,000	3,000	0
100	7400	Planning & Zoning	36.1060	Interest- Code Office	0	0	0	0	0
100	7400	Planning & Zoning	38.9010	Misc rev- copies	2,300	2,277	1,000	1,500	500
100	7400	Planning & Zoning	38.9020	Reimbursement- expenses	1,866	0	500	500	0
100	7400	Planning & Zoning	38.9090	Other	0	0	125	125	0
Totals					844,516	343,271	1,022,825	1,033,325	10,500

General Fund Total Revenues

107,095,513

General Fund Expenditures

FY 27 Adopted General Fund Expenditures



Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1110	Board of Commissioners	51.1100	Regular employees	126,921	48,993	131,373	118,954	(12,419)
100	1110	Board of Commissioners	51.2100	Group insurance	123,600	52,301	122,800	124,180	1,380
100	1110	Board of Commissioners	51.2200	FICA contributions	7,869	2,557	8,145	7,375	(770)
100	1110	Board of Commissioners	51.2300	Medicare	1,840	598	1,905	1,725	(180)
100	1110	Board of Commissioners	51.2700	Workers compensation	516	234	279	280	1
100	1110	Board of Commissioners	52.1230	Consulting/Contract ed Svc	130,000	800	80,000	60,000	(20,000)
100	1110	Board of Commissioners	52.2240	R & M - Service agreemnts	1,700	75	1,500	1,700	200
100	1110	Board of Commissioners	52.3200	Communications	2,000	515	2,000	2,000	0
100	1110	Board of Commissioners	52.3300	Advertising	1,800	0	700	1,500	800
100	1110	Board of Commissioners	52.3400	Printing and binding	700	150	500	700	200
100	1110	Board of Commissioners	52.3500	Travel	9,500	1,657	12,000	12,000	0
100	1110	Board of Commissioners	52.3600	Dues and fees	1,500	0	1,500	1,500	0
100	1110	Board of Commissioners	52.3700	Education and training	7,800	1,015	6,500	7,800	1,300
100	1110	Board of Commissioners	53.1100	Gen. supplies / materials	1,750	1,544	1,500	1,500	0
100	1110	Board of Commissioners	53.1300	Food	7,000	0	1,475	1,475	0
100	1110	Board of Commissioners	53.1301	County Annual Meeting	13,900	15,518	14,525	15,500	975
100	1110	Board of Commissioners	53.1400	Books & periodicals	80	0	80	80	0
100	1110	Board of Commissioners	53.1600	Small equipment	2,500	0	1,500	1,500	0
100	1110	Board of Commissioners	53.1700	Other-Uniforms Purchase	500	0	500	500	0
Totals					441,476	125,957	388,782	360,269	(28,513)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1130	County Clerk	51.1100	Regular employees	24,585	10,267	24,585	24,585	0
100	1130	County Clerk	51.2100	Group insurance	12,920	6,812	12,620	15,249	2,629
100	1130	County Clerk	51.2200	FICA contributions	1,524	620	1,524	1,524	0
100	1130	County Clerk	51.2300	Medicare	356	145	356	356	0
100	1130	County Clerk	51.2410	Defined Contribution	5,058	2,108	4,765	3,643	(1,122)
100	1130	County Clerk	51.2700	Workers compensation	563	231	275	277	2
100	1130	County Clerk	52.1230	Consulting/Contract ed Svc	3,500	795	3,500	800	(2,700)
100	1130	County Clerk	52.3200	Communications	0	0	600	600	0
100	1130	County Clerk	52.3400	Printing and binding	1,000	65	1,000	1,000	0
100	1130	County Clerk	52.3500	Travel	4,800	0	5,350	5,350	0
100	1130	County Clerk	52.3600	Dues and fees	100	100	200	200	0
100	1130	County Clerk	52.3700	Education and training	3,800	1,040	3,800	3,800	0
100	1130	County Clerk	53.1100	Gen. supplies / materials	500	9	500	500	0
100	1130	County Clerk	53.1400	Books & periodicals	150	0	150	150	0
100	1130	County Clerk	53.1600	Small equipment	1,400	0	500	500	0

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1130	County Clerk	53.1700	Other - Uniforms Purchase	150	0	150	150	0
100	1130	County Clerk	54.2500	Equipment	0	9,500	14,500	0	(14,500)
Totals					60,406	31,692	74,375	58,684	(15,691)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1310	Chairman	51.1100	Regular employees	135,625	39,594	98,483	98,886	403
100	1310	Chairman	51.2100	Group insurance	43,810	21,580	43,810	48,733	4,923
100	1310	Chairman	51.2200	FICA contributions	8,409	2,316	6,106	6,280	174
100	1310	Chairman	51.2300	Medicare	1,966	542	1,428	1,469	41
100	1310	Chairman	51.2410	Defined Contribution	28,019	9,298	21,871	15,723	(6,148)
100	1310	Chairman	51.2700	Workers compensation	366	146	174	175	1
100	1310	Chairman	52.3200	Communications	1,250	503	1,200	1,200	0
100	1310	Chairman	52.3400	Printing and binding	100	0	100	100	0
100	1310	Chairman	52.3500	Travel	12,170	4,465	14,000	14,000	0
100	1310	Chairman	52.3600	Dues and fees	1,850	1,764	1,814	1,850	36
100	1310	Chairman	52.3700	Education and training	1,400	0	800	1,000	200
100	1310	Chairman	53.1100	Gen. supplies / materials	1,000	0	1,000	1,000	0
100	1310	Chairman	53.1600	Small equipment	1,000	0	500	500	0
100	1310	Chairman	53.1700	Other - Uniforms Purchase	50	0	50	50	0
Totals					237,015	80,208	191,336	190,966	(370)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1320	County Manager	51.1100	Regular employees	276,227	120,088	287,550	311,717	24,167
100	1320	County Manager	51.2100	Group insurance	53,246	22,818	49,146	51,991	2,845
100	1320	County Manager	51.2200	FICA contribution	17,616	5,656	17,841	19,811	1,970
100	1320	County Manager	51.2300	Medicare	4,120	1,781	4,173	4,633	460
100	1320	County Manager	51.2410	Defined Contribution	47,965	23,515	51,725	43,520	(8,205)
100	1320	County Manager	51.2700	Workers compensation	843	609	726	803	77
100	1320	County Manager	51.2910	Longevity	190	210	210	245	35
100	1320	County Manager	51.2920	Vacation Payout	7,900	4,048	0	0	0
100	1320	County Manager	52.2210	R&M - vehicles	550	0	0	0	0
100	1320	County Manager	52.3200	Communications	2,075	503	1,625	1,625	0
100	1320	County Manager	52.3400	Printing and bind	1,500	0	1,500	1,500	0
100	1320	County Manager	52.3500	Travel	12,000	975	12,000	12,000	0
100	1320	County Manager	52.3600	Dues and fees	3,000	2,775	3,500	3,500	0
100	1320	County Manager	52.3700	Education and training	6,000	965	6,000	6,000	0
100	1320	County Manager	53.1100	Gen. supplies / materials	6,500	263	3,000	3,000	0

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1320	County Manager	53.1270	Gasoline / diesel	3,459	1,002	3,750	3,844	94
100	1320	County Manager	53.1300	Food	2,000	445	2,000	2,000	0
100	1320	County Manager	53.1600	Small equipment	2,300	0	2,300	2,300	0
100	1320	County Manager	53.1700	Other - Uniforms Purchase	2,500	121	600	600	0
100	1320	County Manager	53.1750	Vehicle/ equipment	2,850	580	750	750	0
100	1320	County Manager	54.2200	Vehicle	0	29,940	30,000	0	(30,000)
100	1320	County Manager	54.2500	Equipment	0	0	0	0	0
100	1320	County Manager	58.1200	Capital lease (principal)	12,781	5,552	13,558	14,383	825
100	1320	County Manager	58.2200	Capital lease (interest)	2,787	851	1,810	986	(824)
Totals					468,409	222,697	493,764	485,208	(8,556)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1401	Elections	51.1100	Regular employees	287,676	132,665	340,259	349,432	9,173
100	1401	Elections	51.1300	Overtime	25,415	12,593	25,460	21,000	(4,460)
100	1401	Elections	51.2100	Group insurance	74,879	38,383	97,240	86,401	(10,839)
100	1401	Elections	51.2200	FICA contributions	18,781	8,566	22,789	23,566	777
100	1401	Elections	51.2300	Medicare	4,393	2,003	5,330	5,511	181
100	1401	Elections	51.2410	Defined Contribution	53,049	25,606	59,465	50,402	(9,063)
100	1401	Elections	51.2700	Workers compensation	3,969	860	1,026	1,032	6
100	1401	Elections	51.2910	Longevity	1,450	1,675	1,850	1,760	(90)
100	1401	Elections	51.2920	Vacation Payout	1,376	0	0	0	0
100	1401	Elections	52.2240	R & M - Service agreemnts	25,300	12,620	16,305	13,000	(3,305)
100	1401	Elections	52.2310	Rental of land and bldgs	3,000	1,350	5,400	3,150	(2,250)
100	1401	Elections	52.2320	Rental of Equip / Vehicles	13,000	3,171	13,000	13,000	0
100	1401	Elections	52.3200	Communications	25,500	14,209	16,000	55,000	39,000
100	1401	Elections	52.3300	Advertising	7,000	520	3,575	7,000	3,425
100	1401	Elections	52.3400	Printing and binding	36,153	9,449	25,000	30,000	5,000
100	1401	Elections	52.3500	Travel	5,400	9,874	13,000	4,500	(8,500)
100	1401	Elections	52.3600	Dues and fees	560	100	400	2,500	2,100
100	1401	Elections	52.3700	Education and training	10,048	5,111	14,000	5,000	(9,000)
100	1401	Elections	52.3850	Contract labor	241,399	98,900	300,000	307,000	7,000
100	1401	Elections	53.1100	Gen. supplies / materials	25,000	6,782	30,000	21,000	(9,000)
100	1401	Elections	53.1300	Food	5,600	2,041	7,000	5,000	(2,000)
100	1401	Elections	53.1600	Small equipment	33,700	428	37,500	10,000	(27,500)
100	1401	Elections	53.1700	Other - Uniforms Purchase	750	0	600	600	0
Totals					903,398	386,906	1,035,199	1,015,854	(19,345)

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1510	Financial Administration	51.1100	Regular employees	218,631	91,347	218,730	224,623	5,893
100	1510	Financial Administration	51.1102	Promotional	0	0	0	17,817	17,817
100	1510	Financial Administration	51.2100	Group insurance	42,175	21,580	41,625	48,733	7,108
100	1510	Financial Administration	51.2200	FICA contribution	13,529	5,577	13,576	15,414	1,838
100	1510	Financial Administration	51.2300	Medicare	3,164	1,304	3,175	3,605	430
100	1510	Financial Administration	51.2410	Defined Contribution	39,330	18,199	40,371	33,368	(7,003)
100	1510	Financial Administration	51.2700	Workers compensation	677	375	447	528	81
100	1510	Financial Administration	51.2910	Longevity	210	245	245	280	35
100	1510	Financial Administration	51.2920	Vacation Payout	4,765	2,454	0	0	0
100	1510	Financial Administration	52.1220	Auditing & accounting	122,500	90,100	125,000	125,000	0
100	1510	Financial Administration	52.1230	Consulting/Contract ed Srv	37,445	27,009	37,445	37,445	0
100	1510	Financial Administration	52.2240	R & M - Service agreements	14,160	(1,996)	13,810	10,256	(3,554)
100	1510	Financial Administration	52.2320	Rental of equip/vehicles	1,000	0	1,000	1,000	0
100	1510	Financial Administration	52.3200	Communications	5,500	2,720	5,500	5,500	0
100	1510	Financial Administration	52.3300	Advertising	1,000	0	1,250	1,800	550
100	1510	Financial Administration	52.3400	Printing and binding	7,500	4,050	7,500	8,500	1,000
100	1510	Financial Administration	52.3500	Travel	4,620	2,366	7,500	7,500	0
100	1510	Financial Administration	52.3600	Dues and fees	5,205	50	3,736	6,000	2,264
100	1510	Financial Administration	52.3606	Interest, Penalty, Bank Fee	2,175	623	3,250	2,250	(1,000)
100	1510	Financial Administration	52.3700	Education and training	6,500	4,075	14,750	14,750	0
100	1510	Financial Administration	53.1100	Gen. supplies / materials	12,000	4,335	8,500	10,500	2,000
100	1510	Financial Administration	53.1400	Books & periodicals	500	79	500	1,000	500
100	1510	Financial Administration	53.1600	Small equipment	6,000	109	6,500	4,500	(2,000)
100	1510	Financial Administration	53.1700	Other-Uniforms Purchase	0	0	1,760	2,000	240
100	1510	Financial Administration	58.1303	Subscription Principal	9,498	0	0	0	0
100	1510	Financial Administration	58.2303	Subscription Interest	0	0	0	0	0
Totals					558,084	274,601	556,170	582,369	26,199

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1512	Accounting	51.1100	Regular employees	333,127	143,264	343,472	353,204	9,732
100	1512	Accounting	51.1102	Promotional	0	0	0	12,812	12,812
100	1512	Accounting	51.1200	Temporary	0	3,891	0	28,246	28,246
100	1512	Accounting	51.1300	Overtime	6,420	0	7,674	6,080	(1,594)
100	1512	Accounting	51.2100	Group insurance	119,292	49,044	119,292	110,564	(8,728)
100	1512	Accounting	51.2200	FICA contribution	21,302	9,024	21,872	25,531	3,659
100	1512	Accounting	51.2300	Medicare	4,732	2,110	5,115	5,971	856
100	1512	Accounting	51.2410	Defined Contribution Workers compensation	60,499	26,859	63,388	52,067	(11,321)
100	1512	Accounting	51.2700	Longevity	1,769	1,202	1,433	1,505	72
100	1512	Accounting	51.2910	Vacation Payout	1,400	1,625	1,625	1,710	85
100	1512	Accounting	51.2920		2,635	1,357	0	0	0
Totals					551,176	238,376	563,871	597,690	33,819

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1517	Purchasing	51.1100	Regular employees	178,796	81,519	195,196	200,057	4,861
100	1517	Purchasing	51.2100	Group insurance	43,160	14,767	43,160	33,484	(9,676)
100	1517	Purchasing	51.2200	FICA contribution	11,236	5,222	12,216	12,824	608
100	1517	Purchasing	51.2300	Medicare	2,627	1,221	2,857	2,999	142
100	1517	Purchasing	51.2410	Defined Contribution Workers compensation	28,332	15,533	33,680	28,188	(5,492)
100	1517	Purchasing	51.2700	Longevity	580	422	503	506	3
100	1517	Purchasing	51.2910	Vacation Payout	1,750	1,830	1,830	1,915	85
100	1517	Purchasing	51.2920		7,133	3,739	0	0	0
100	1517	Purchasing	52.2240	R & M - Service agreements	0	0	200	200	0
100	1517	Purchasing	52.3200	Communications	1,220	403	600	600	0
100	1517	Purchasing	52.3300	Advertising	600	330	600	600	0
100	1517	Purchasing	52.3400	Printing and binding	0	65	80	80	0
100	1517	Purchasing	52.3500	Travel	2,500	0	3,500	3,500	0
100	1517	Purchasing	52.3600	Dues and fees	800	0	600	600	0
100	1517	Purchasing	52.3700	Education and training	1,500	0	2,000	2,000	0
100	1517	Purchasing	53.1100	Gen. supplies / materials	500	0	600	500	(100)
100	1517	Purchasing	53.1600	Small equipment	200	0	200	200	0
Totals					280,934	125,051	297,822	288,253	(9,569)

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1530	Law	52.1210	Law Legal	350,000	132,399	350,000	350,000	0
	Totals				350,000	132,399	350,000	350,000	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1535	Data Processing/MIS	51.1100	Regular employees	601,045	266,269	637,581	653,459	15,878
100	1535	Data Processing/MIS	51.2100	Group insurance	148,503	80,628	114,503	183,037	68,534
100	1535	Data Processing/MIS	51.2200	FICA contribution	37,853	16,052	39,597	41,487	1,890
100	1535	Data Processing/MIS	51.2300	Medicare	8,852	3,754	9,261	9,703	442
100	1535	Data Processing/MIS	51.2410	Defined Contribution	28,264	51,406	113,261	92,895	(20,366)
100	1535	Data Processing/MIS	51.2700	Workers compensation	6,777	4,633	5,525	5,558	33
100	1535	Data Processing/MIS	51.2910	Longevity	980	1,085	1,085	1,365	280
100	1535	Data Processing/MIS	51.2920	Vacation Payout	8,506	3,739	0	0	0
100	1535	Data Processing/MIS	52.2240	R & M - Service agreements	734,200	598,290	957,700	1,148,200	190,500
100	1535	Data Processing/MIS	52.2250	R & M - equipment	37,000	11,434	0	0	0
100	1535	Data Processing/MIS	52.3200	Communications	5,200	1,604	6,000	6,000	0
100	1535	Data Processing/MIS	52.3500	Travel	3,500	0	3,500	3,500	0
100	1535	Data Processing/MIS	52.3600	Dues and fees	1,500	574	20,000	20,000	0
100	1535	Data Processing/MIS	52.3700	Education and training	20,000	125	10,000	10,000	0
100	1535	Data Processing/MIS	53.1100	Gen. supplies / materials	9,000	3,214	15,000	15,000	0
100	1535	Data Processing/MIS	53.1270	Gasoline / diesel	1,378	205	2,119	2,172	53
100	1535	Data Processing/MIS	53.1600	Small equipment	362,900	136,849	470,900	383,840	(87,060)
100	1535	Data Processing/MIS	53.1605	Software under \$20,000	19,000	24,821	19,000	19,000	0
100	1535	Data Processing/MIS	53.1750	Vehicle/ Equipment Parts	1,250	393	1,000	1,000	0
100	1535	Data Processing/MIS	54.2500	Equipment	150,000	96,866	58,000	0	(58,000)
100	1535	Data Processing/MIS	58.1303	Subscription (Principal)	793	0	0	0	0
100	1535	Data Processing/MIS	58.2303	Subscription (Interest)	0	0	0	0	0
	Totals				2,186,501	1,301,941	2,484,032	2,596,216	112,184

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1537	GIS	52.1230	Consulting/Contract ed Srv	34,564	0	34,564	34,564	0
100	1537	GIS	52.1250	Mapping	78,000	28,303	81,000	81,000	0
Totals					112,564	28,303	115,564	115,564	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1540	Human Resources	51.1100	Regular employees	479,275	206,560	511,640	511,110	(530)
100	1540	Human Resources	51.1300	Overtime	828	448	936	936	0
100	1540	Human Resources	51.2100	Group insurance	181,249	59,619	181,249	132,899	(48,350)
100	1540	Human Resources	51.2200	FICA contribution	30,373	12,458	31,819	32,351	532
100	1540	Human Resources	51.2300	Medicare	7,104	2,914	7,441	7,566	125
100	1540	Human Resources	51.2410	Defined Contributions	86,379	38,439	92,466	73,944	(18,522)
100	1540	Human Resources	51.2700	Workers compensation	1,999	1,476	1,760	1,771	11
100	1540	Human Resources	51.2910	Longevity	560	385	630	420	(210)
100	1540	Human Resources	51.2920	Vacation Payout	9,224	2,169	0	0	0
100	1540	Human Resources	52.1230	Consulting/Contract ed Srv	66,433	23,610	50,000	50,000	0
100	1540	Human Resources	52.2200	Repairs and maintenance	0	0	250	250	0
100	1540	Human Resources	52.2240	R & M - Service agreements	720	265	700	700	0
100	1540	Human Resources	52.3200	Communications	1,510	580	1,500	1,500	0
100	1540	Human Resources	52.3300	Advertising	1,000	0	1,000	1,000	0
100	1540	Human Resources	52.3400	Printing and binding	2,000	440	2,000	2,000	0
100	1540	Human Resources	52.3500	Travel	10,000	4,671	10,000	10,000	0
100	1540	Human Resources	52.3600	Dues and fees	4,650	541	3,000	3,000	0
100	1540	Human Resources	52.3700	Education and training	10,000	3,400	10,000	10,000	0
100	1540	Human Resources	53.1100	Gen. supplies / materials	25,000	11,169	25,000	25,000	0
100	1540	Human Resources	53.1400	Books & periodicals	5,000	0	5,000	5,000	0
100	1540	Human Resources	53.1600	Small equipment	2,000	0	2,000	2,000	0
Totals					925,304	369,144	938,391	871,447	(66,944)

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1545	Tax Commissioner	51.1100	Regular employees	767,077	429,120	792,850	875,489	82,639
100	1545	Tax Commissioner	51.1200	Temporary employee	18,140	14,049	29,983	0	(29,983)
100	1545	Tax Commissioner	51.1300	Overtime	4,831	578	5,272	4,869	(403)
100	1545	Tax Commissioner	51.2100	Group insurance	246,336	153,243	213,336	307,789	94,453
100	1545	Tax Commissioner	51.2200	FICA contribution	47,964	26,061	51,471	55,915	4,444
100	1545	Tax Commissioner	51.2300	Medicare	11,218	6,095	12,037	13,077	1,040
100	1545	Tax Commissioner	51.2410	Defined Contributions	42,750	68,423	144,952	122,337	(22,615)
100	1545	Tax Commissioner	51.2700	Workers compensation	2,599	2,389	2,302	2,510	208
100	1545	Tax Commissioner	51.2910	Longevity	3,065	2,065	2,065	2,625	560
100	1545	Tax Commissioner	52.1213	Legal fees-Title	22,500	7,360	12,500	15,000	2,500
100	1545	Tax Commissioner	52.1270	Computer systems	15,000	0	0	0	0
100	1545	Tax Commissioner	52.2240	R & M - Service agreements	2,960	0	2,000	0	(2,000)
100	1545	Tax Commissioner	52.3200	Communications	96,700	64,250	95,000	100,000	5,000
100	1545	Tax Commissioner	52.3300	Advertising	3,000	4,280	4,280	4,500	220
100	1545	Tax Commissioner	52.3400	Printing and binding	37,500	11,465	25,000	25,000	0
100	1545	Tax Commissioner	52.3500	Travel	6,000	77	6,000	6,000	0
100	1545	Tax Commissioner	52.3600	Dues and fees	3,000	600	3,000	3,000	0
100	1545	Tax Commissioner	52.3700	Education and training	3,000	464	3,000	3,000	0
100	1545	Tax Commissioner	53.1100	Gen. supplies / materials	12,000	5,616	12,000	12,500	500
100	1545	Tax Commissioner	53.1400	Books & periodicals	2,000	1,172	2,000	2,000	0
100	1545	Tax Commissioner	53.1600	Small equipment	6,350	0	2,539	2,500	(39)
100	1545	Tax Commissioner	53.1700	Other- Uniforms Purchase	1,500	0	1,500	1,500	0
100	1545	Tax Commissioner	54.2500	Equipment	14,000	0	0	0	0
Totals					1,369,490	797,307	1,423,087	1,559,611	136,524

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1551	Board of Equalization	51.1100	Regular employees	112,334	46,906	116,888	145,973	29,085
100	1551	Board of Equalization	51.2100	Group insurance	21,905	10,790	21,905	24,366	2,461
100	1551	Board of Equalization	51.2200	FICA contributions	6,977	2,830	7,262	9,279	2,017
100	1551	Board of Equalization	51.2300	Medicare	1,632	662	1,698	2,170	472
100	1551	Board of Equalization	51.2410	Defined Contribution	12,076	2,100	3,371	13,048	9,677
100	1551	Board of Equalization	51.2700	Workers compensation	606	444	530	533	3
100	1551	Board of Equalization	51.2910	Longevity	210	245	245	280	35
100	1551	Board of Equalization	52.1230	Consulting/Contract ed Svc	500	0	300	300	0
100	1551	Board of Equalization	52.2240	R & M - Service agreemnts	600	0	400	400	0
100	1551	Board of Equalization	52.3200	Communications	3,000	865	3,000	3,000	0
100	1551	Board of Equalization	52.3400	Printing and binding	200	0	200	200	0
100	1551	Board of Equalization	52.3500	Travel	5,500	1,810	5,200	5,200	0
100	1551	Board of Equalization	52.3600	Dues and fees	50	0	50	50	0
100	1551	Board of Equalization	52.3700	Education and training	2,500	689	2,500	2,500	0
100	1551	Board of Equalization	53.1100	Gen. supplies / materials	2,000	0	2,000	2,000	0
100	1551	Board of Equalization	53.1400	Books & periodicals	100	0	100	100	0
100	1551	Board of Equalization	53.1600	Small equipment	1,600	0	1,600	1,600	0
100	1551	Board of Equalization	53.1700	Other - Uniforms Purchase	1,000	847	1,000	1,500	500
Totals					172,790	68,188	168,249	212,499	44,250

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1552	Tax Assessors	51.1100	Regular employees	936,070	395,584	1,009,644	1,021,371	11,727
100	1552	Tax Assessors	51.1102	Promotional Monies	5,709	0	3,522	3,316	(206)
100	1552	Tax Assessors	51.1200	Temporary employees	12,788	0	0	0	0
100	1552	Tax Assessors	51.1300	Overtime	7,928	0	8,746	6,522	(2,224)
100	1552	Tax Assessors	51.2100	Group insurance	279,097	125,703	248,097	284,317	36,220
100	1552	Tax Assessors	51.2200	FICA contribution	60,188	23,788	63,758	65,568	1,810
100	1552	Tax Assessors	51.2300	Medicare	14,076	5,563	14,911	15,334	423
100	1552	Tax Assessors	51.2410	Defined Contribution	45,878	80,498	182,564	147,727	(34,837)
100	1552	Tax Assessors	51.2700	Workers compensation	20,763	15,548	18,543	18,960	417
100	1552	Tax Assessors	51.2910	Longevity	6,995	5,850	6,445	6,840	395
100	1552	Tax Assessors	51.2920	Vacation Payout	7,291	2,454	0	0	0
100	1552	Tax Assessors	52.1230	Consulting/Contract ed Srv	5,000	8,919	5,000	54,360	49,360
100	1552	Tax Assessors	52.1250	Mapping	20,032	13,524	13,200	16,100	2,900

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1552	Tax Assessors	52.1270	Computer systems	12,000	0	12,000	15,000	3,000
100	1552	Tax Assessors	52.2210	R & M - vehicles	950	0	950	950	0
100	1552	Tax Assessors	52.2240	R & M - Service agreements	4,850	43	4,850	5,450	600
100	1552	Tax Assessors	52.2250	R & M - equipment repairs	250	0	250	250	0
100	1552	Tax Assessors	52.3200	Communications	34,050	3,597	36,000	41,000	5,000
100	1552	Tax Assessors	52.3400	Printing and binding	9,100	0	15,500	17,100	1,600
100	1552	Tax Assessors	52.3500	Travel	15,980	13,948	10,560	13,020	2,460
100	1552	Tax Assessors	52.3600	Dues and fees	7,000	6,750	5,600	8,000	2,400
100	1552	Tax Assessors	52.3700	Education and training	7,350	3,334	8,450	11,150	2,700
100	1552	Tax Assessors	52.3905	Fees Refunded	4,975	5,675	4,375	5,875	1,500
100	1552	Tax Assessors	53.1100	Gen. supplies / materials	8,000	1,298	8,000	8,000	0
100	1552	Tax Assessors	53.1270	Gasoline / diesel	6,612	1,299	8,000	8,200	200
100	1552	Tax Assessors	53.1400	Books & periodicals	5,490	1,037	5,990	5,990	0
100	1552	Tax Assessors	53.1600	Small equipment	3,200	2,433	3,200	3,200	0
100	1552	Tax Assessors	53.1700	Other- Uniforms Purchased	2,840	0	2,840	2,840	0
100	1552	Tax Assessors	53.1750	Vehicle/ equipment	3,075	1,405	1,425	0	(1,425)
100	1552	Tax Assessors	54.2200	Vehicle	0	0	0	0	0
100	1552	Tax Assessors	54.2500	Equipment	0	10,500	13,700	0	(13,700)
100	1552	Tax Assessors	58.1200	Capital lease (principal)	7,988	3,463	8,448	8,936	488
100	1552	Tax Assessors	58.2200	Capital lease (interest)	1,985	692	1,523	1,036	(487)
Totals					1,557,510	732,905	1,726,091	1,796,412	70,321

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1555	Risk Management	51.1100	Regular employees	55,402	23,757	56,703	58,176	1,473
100	1555	Risk Management	51.1300	Overtime	0	0	0	2,453	2,453
100	1555	Risk Management	51.2100	Group insurance	21,814	10,790	21,814	24,366	2,552
100	1555	Risk Management	51.2200	FICA contribution	3,450	1,361	3,516	3,850	334
100	1555	Risk Management	51.2300	Medicare	807	318	822	900	78
100	1555	Risk Management	51.2410	Defined Contribution	10,588	4,732	10,603	8,579	(2,024)
100	1555	Risk Management	51.2600	Unemployment insurance	15,500	0	15,500	15,500	0
100	1555	Risk Management	51.2700	Workers compensation	249	184	219	220	1
100	1555	Risk Management	51.2910	Longevity	245	0	0	0	0
100	1555	Risk Management	51.2920	Vacation Payout	0	0	0	0	0
100	1555	Risk Management	52.1380	Investigative (Insurance)	4,000	1,032	4,000	4,000	0
100	1555	Risk Management	52.2210	R & M - vehicles	104,890	39,092	244,890	293,868	48,978
100	1555	Risk Management	52.3110	Ins -Public Officer E & O	100,191	100,191	100,191	120,229	20,038
100	1555	Risk Management	52.3120	Ins -Fleet	406,424	482,094	482,094	171,357	(310,737)
100	1555	Risk Management	52.3130	Ins - Property	217,372	340,539	245,779	408,647	162,868
100	1555	Risk Management	52.3140	Ins -Gen comp liability	181,682	201,166	201,166	175,811	(25,355)

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1555	Risk Management	52.3150	Ins -Law enforcement liab	279,466	323,396	323,396	0	(323,396)
100	1555	Risk Management	52.3160	Ins -Firemen AD & D	26,100	0	26,000	26,000	0
100	1555	Risk Management	52.3170	Ins -Travel accident	885	750	750	900	150
100	1555	Risk Management	52.3400	Printing and binding	600	0	600	600	0
100	1555	Risk Management	52.3500	Travel	3,500	0	3,500	3,500	0
100	1555	Risk Management	52.3600	Dues and fees	640	230	700	700	0
100	1555	Risk Management	52.3700	Education and training	3,500	785	3,500	3,500	0
100	1555	Risk Management	53.1100	Gen. supplies / materials	9,411	6,477	9,000	9,000	0
100	1555	Risk Management	53.1300	Food	600	0	600	600	0
100	1555	Risk Management	53.1750	Vehicle/ equipment parts	313	0	313	313	0
100	1555	Risk Management	57.3020	Insurance Claims/Cost	113,345	93,924	113,345	120,000	6,655
Totals					1,560,974	1,630,818	1,869,001	1,453,069	(415,932)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1565	General Gov Bldgs	51.1100	Regular employees	1,194,590	535,923	1,326,192	1,424,337	98,145
100	1565	General Gov Bldgs	51.1101	Contra Salary	4,500	(1,588)	4,500	4,500	0
100	1565	General Gov Bldgs	51.1200	Temporary employees	21,993	0	27,069	27,069	0
100	1565	General Gov Bldgs	51.1300	Overtime	31,449	10,408	41,998	41,998	0
100	1565	General Gov Bldgs	51.2100	Group insurance	378,903	216,491	389,264	491,124	101,860
100	1565	General Gov Bldgs	51.2200	FICA contribution	78,266	32,699	86,866	94,354	7,488
100	1565	General Gov Bldgs	51.2300	Medicare	18,304	7,647	20,315	22,067	1,752
100	1565	General Gov Bldgs	51.2410	Defined Contribution	225,271	103,015	238,972	201,516	(37,456)
100	1565	General Gov Bldgs	51.2700	Workers compensation	27,919	22,606	26,961	27,124	163
100	1565	General Gov Bldgs	51.2910	Longevity	5,020	5,805	5,805	6,640	835
100	1565	General Gov Bldgs	51.2920	Vacation Payout	9,310	4,889	0	0	0
100	1565	General Gov Bldgs	52.1200	Professional Fees	1,500	0	1,500	1,500	0
100	1565	General Gov Bldgs	52.1230	Consulting/Contract ed Srv	2,000	0	2,000	2,000	0
100	1565	General Gov Bldgs	52.2110	Disposal of garbage	6,900	2,833	6,400	6,900	500
100	1565	General Gov Bldgs	52.2210	R & M - vehicles	3,000	75	3,000	3,000	0
100	1565	General Gov Bldgs	52.2220	R & M - Public Buildings	138,000	33,356	110,000	121,000	11,000
100	1565	General Gov Bldgs	52.2240	R & M - Service agreements	98,545	73,953	101,824	125,465	23,641
100	1565	General Gov Bldgs	52.2310	Rental of land and bldgs	42,000	0	42,000	40,500	(1,500)
100	1565	General Gov Bldgs	52.2320	Rental of equip/vehicles	5,400	0	5,400	5,400	0
100	1565	General Gov Bldgs	52.3200	Communications	325,000	139,695	325,000	300,000	(25,000)
100	1565	General Gov Bldgs	52.3301	Online Ad- Gov Deals.com	4,000	0	4,000	4,000	0
100	1565	General Gov Bldgs	52.3400	Printing and binding	1,000	963	1,000	1,000	0

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1565	General Gov Bldgs	52.3500	Travel	400	0	400	400	0
100	1565	General Gov Bldgs	52.3600	Dues and fees	600	365	600	600	0
100	1565	General Gov Bldgs	52.3700	Education and training	2,200	0	2,200	2,200	0
100	1565	General Gov Bldgs	52.3850	Contract Labor	0	0	0	125,000	125,000
100	1565	General Gov Bldgs	53.1100	Gen. supplies / materials	75,000	37,280	75,000	82,000	7,000
100	1565	General Gov Bldgs	53.1140	Building Materials	47,700	26,136	67,200	67,200	0
100	1565	General Gov Bldgs	53.1150	Landscaping Materials	5,000	0	3,000	3,000	0
100	1565	General Gov Bldgs	53.1200	Energy	502,000	178,780	502,000	750,000	248,000
100	1565	General Gov Bldgs	53.1270	Gasoline / diesel	27,152	4,369	34,933	35,806	873
100	1565	General Gov Bldgs	53.1300	Food	970	0	970	970	0
100	1565	General Gov Bldgs	53.1400	Books & periodicals	400	79	400	400	0
100	1565	General Gov Bldgs	53.1600	Small equipment	66,000	33,360	46,000	46,000	0
100	1565	General Gov Bldgs	53.1607	Small Hand Tools	8,200	3,775	5,000	8,200	3,200
100	1565	General Gov Bldgs	53.1700	Other- Uniforms Purchase	13,750	160	14,125	14,125	0
100	1565	General Gov Bldgs	53.1750	Vehicle/ equipment parts	25,000	7,793	25,000	25,000	0
100	1565	General Gov Bldgs	54.1000	Property	1,220,000	1,841	0	0	0
100	1565	General Gov Bldgs	54.1200	Site Improvements	117,165	0	90,000	0	(90,000)
100	1565	General Gov Bldgs	54.1350	Building Improvements	54,769	0	0	0	0
100	1565	General Gov Bldgs	54.2200	Vehicles	0	46,150	47,500	0	(47,500)
100	1565	General Gov Bldgs	54.2500	Equipment	138,837	88,997	163,500	0	(163,500)
Totals					4,928,013	1,617,855	3,847,894	4,112,395	264,501

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	1595	RDC Fees	52.3620	Per capita fees to RDC's	15,000	22,394	15,000	24,000	9,000
100	1595	RDC Fees	57.1030	NE GA Regional Dev Auth	102,000	105,196	102,000	108,000	6,000
100	1595	RDC Fees	57.1035	NEGA Regional Solid Waste	2,000	1,540	2,000	2,000	0
100	1595	RDC Fees	57.1060	NO. GA Water Plann	0	0	0	0	0
100	1595	RDC Fees	57.1061	Oconee River RC&D	0	0	0	0	0
Totals					119,000	129,130	119,000	134,000	15,000

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2150	Superior Court	51.1100	Regular employees	594,326	333,683	624,294	564,271	(60,023)
100	2150	Superior Court	51.2100	Group insurance	140,054	79,846	133,954	208,668	74,714
100	2150	Superior Court	51.2200	FICA contribution	37,849	20,176	38,840	35,670	(3,170)
100	2150	Superior Court	51.2300	Medicare	8,852	4,718	9,083	8,342	(741)
100	2150	Superior Court	51.2410	Defined Contribution	9,293	16,377	39,189	59,477	20,288
100	2150	Superior Court	51.2451	Supp Retirement Judges	47,988	27,993	47,988	47,988	0
100	2150	Superior Court	51.2452	Court Reporter Emeritus	1,200	700	1,200	1,200	0
100	2150	Superior Court	51.2700	Workers compensation	981	729	869	1,346	477
100	2150	Superior Court	51.2910	Longevity	2,100	2,150	2,150	2,200	50
100	2150	Superior Court	52.1211	Indigent defense	50,000	9,231	35,000	35,000	0
100	2150	Superior Court	52.1310	Court Transcripts	96,000	13,113	70,000	70,000	0
100	2150	Superior Court	52.2240	R & M - Service agreement	2,910	211	2,910	2,910	0
100	2150	Superior Court	52.3200	Communications	5,000	2,184	5,000	5,000	0
100	2150	Superior Court	52.3400	Printing and binding	485	0	485	485	0
100	2150	Superior Court	52.3500	Travel	3,395	616	3,395	5,895	2,500
100	2150	Superior Court	52.3600	Dues and fees	4,500	1,990	4,500	4,500	0
100	2150	Superior Court	52.3700	Education and training	1,500	51	1,500	6,500	5,000
100	2150	Superior Court	52.3850	Contract labor	2,500	5,335	2,500	2,500	0
100	2150	Superior Court	52.3920	CT Recorder Compensation	24,300	3,425	18,000	18,000	0
100	2150	Superior Court	53.1100	Gen. supplies / Materials	13,000	5,986	13,000	14,500	1,500
100	2150	Superior Court	53.1302	Impanelled Jury Expenses	5,500	1,732	5,500	5,500	0
100	2150	Superior Court	53.1400	Books & periodicals	1,000	79	1,000	1,000	0
100	2150	Superior Court	53.1600	Small equipment	0	0	2,500	2,500	0
100	2150	Superior Court	57.1050	Newton County BOC	45,000	15,566	37,500	37,500	0
Totals					1,097,733	545,891	1,100,357	1,140,952	40,595

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2180	Clerk of Superior Court	51.1100	Regular employees	697,828	307,209	737,753	754,933	17,180
100	2180	Clerk of Superior Court	51.1200	Temporary employees	26,354	10,377	27,984	27,984	0
100	2180	Clerk of Superior Court	51.1300	Overtime employees	14,966	49	2,559	6,272	3,713
100	2180	Clerk of Superior Court	51.2100	Group insurance	259,561	140,577	258,061	317,470	59,409
100	2180	Clerk of Superior Court	51.2200	FICA contributions	46,197	18,729	47,916	50,459	2,543
100	2180	Clerk of Superior Court	51.2300	Medicare	10,804	4,380	11,206	11,801	595
100	2180	Clerk of Superior Court	51.2410	Defined Contribution	126,427	60,363	136,737	110,032	(26,705)
100	2180	Clerk of Superior Court	51.2700	Workers compensation	2,979	2,177	2,596	2,612	16
100	2180	Clerk of Superior Court	51.2910	Longevity	4,630	4,960	4,540	5,480	940
100	2180	Clerk of Superior Court	51.2920	Vacation Payout	1,731	0	0	0	0

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2180	Clerk of Superior Court	52.1110	Jury commissioners	0	2,558	3,550	3,550	0
100	2180	Clerk of Superior Court	52.1230	Consulting/Contract ed Srv	41,000	12,425	41,000	41,000	0
100	2180	Clerk of Superior Court	52.2240	R & M - Service agreemnts	52,840	39,565	50,940	50,940	0
100	2180	Clerk of Superior Court	52.2250	R & M - equipment repairs	0	0	150	150	0
100	2180	Clerk of Superior Court	52.3200	Communications	15,000	4,180	15,000	15,000	0
100	2180	Clerk of Superior Court	52.3300	Advertising	3,500	1,900	3,500	4,000	500
100	2180	Clerk of Superior Court	52.3400	Printing and binding	4,800	3,800	6,000	6,000	0
100	2180	Clerk of Superior Court	52.3500	Travel	4,150	0	4,000	4,000	0
100	2180	Clerk of Superior Court	52.3600	Dues and fees	1,600	950	2,000	2,500	500
100	2180	Clerk of Superior Court	52.3640	Jury fees	80,000	50,000	80,000	90,000	10,000
100	2180	Clerk of Superior Court	52.3700	Education and training	1,500	0	2,000	2,000	0
100	2180	Clerk of Superior Court	53.1100	Gen. supplies / materials	37,000	15,774	37,000	37,000	0
100	2180	Clerk of Superior Court	53.1400	Books & periodicals	0	0	480	480	0
100	2180	Clerk of Superior Court	53.1600	Small equipment	0	20,000	20,000	25,000	5,000
100	2180	Clerk of Superior Court	53.1700	Other- Uniforms Purchase	1,800	0	2,000	2,000	0
100	2180	Clerk of Superior Court	58.1303	Subscription Principal	17,476	0	17,435	17,435	0
100	2180	Clerk of Superior Court	58.2303	Subscription Interest	1,024	0	565	565	0
Totals					1,453,167	699,973	1,514,972	1,588,663	73,691

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2200	District Attorney	51.1100	Regular employees	1,673,537	693,359	1,920,033	1,892,601	(27,432)
100	2200	District Attorney	51.1300	Overtime	0	0	16,298	0	(16,298)
100	2200	District Attorney	51.2100	Group insurance	469,554	253,714	481,096	570,166	89,070
100	2200	District Attorney	51.2200	FICA contribution	104,608	42,008	118,474	119,957	1,483
100	2200	District Attorney	51.2300	Medicare	24,464	9,825	27,708	28,054	346
100	2200	District Attorney	51.2410	Defined Contribution	120,946	139,289	327,896	268,839	(59,057)
100	2200	District Attorney	51.2700	Workers compensation	18,654	14,273	17,023	17,126	103
100	2200	District Attorney	51.2910	Longevity	7,395	7,860	8,070	8,660	590
100	2200	District Attorney	51.2920	Vacation Payout	6,289	6,419	0	0	0
100	2200	District Attorney	52.2240	R & M - Service agreement	6,000	3,464	6,000	7,500	1,500
100	2200	District Attorney	52.3200	Communications	20,000	5,410	18,000	16,000	(2,000)
100	2200	District Attorney	52.3400	Printing and binding	10,000	480	8,000	7,500	(500)
100	2200	District Attorney	52.3500	Travel	22,500	22,210	25,000	30,000	5,000
100	2200	District Attorney	52.3600	Dues and fees	18,000	8,698	18,000	18,000	0
100	2200	District Attorney	52.3650	Witness fees	3,000	90	3,000	3,000	0
100	2200	District Attorney	52.3700	Education and training	12,000	5,115	12,000	12,000	0

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2200	District Attorney	52.3910	Witness expenses	10,000	5,333	10,000	12,000	2,000
100	2200	District Attorney	52.3920	CT Recorded Compensation	6,000	0	6,000	5,000	(1,000)
100	2200	District Attorney	53.1100	Gen. supplies / materials	18,700	9,973	21,000	21,000	0
100	2200	District Attorney	53.1270	Gasoline / diesel	15,400	2,194	15,042	14,518	(524)
100	2200	District Attorney	53.1400	Books & periodical	5,000	4,935	5,000	7,500	2,500
100	2200	District Attorney	53.1600	Small equipment	15,000	25,193	25,000	15,000	(10,000)
100	2200	District Attorney	53.1605	Software Under \$20,000	18,000	9,515	18,000	20,000	2,000
100	2200	District Attorney	53.1700	Other- Uniforms Purchase	17,000	0	17,000	17,000	0
100	2200	District Attorney	53.1750	Vehicle/ equipment parts	5,000	2,613	5,000	7,500	2,500
100	2200	District Attorney	54.1350	Building Improvement	0	0	0	15,500	15,500
100	2200	District Attorney	54.2500	Equipment	0	0	9,000	0	(9,000)
100	2200	District Attorney	57.1050	Newton County BOC	35,000	0	35,000	35,000	0
100	2200	District Attorney	58.1200	Capital lease (principal)	18,086	7,721	18,805	19,463	658
100	2200	District Attorney	58.2200	Capital lease (interest)	4,336	752	1,617	959	(658)
Totals					2,684,469	1,280,443	3,193,062	3,189,843	(3,219)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2400	Magistrate Court	51.1100	Regular employees	511,495	217,760	538,506	589,843	51,337
100	2400	Magistrate Court	51.2100	Group insurance	158,979	78,921	149,279	200,298	51,019
100	2400	Magistrate Court	51.2200	FICA contribution	32,107	13,134	33,642	37,643	4,001
100	2400	Magistrate Court	51.2300	Medicare	7,509	3,072	7,868	8,804	936
100	2400	Magistrate Court	51.2410	Defined Contribution	97,720	43,498	99,299	82,977	(16,322)
100	2400	Magistrate Court	51.2700	Workers compensation	1,493	1,091	1,301	1,485	184
100	2400	Magistrate Court	51.2910	Longevity	3,900	4,105	4,105	4,310	205
100	2400	Magistrate Court	51.2920	Vacation Payout	2,447	1,260	0	0	0
100	2400	Magistrate Court	52.1211	Indigent defense	4,800	1,485	6,000	6,000	0
100	2400	Magistrate Court	52.1315	Translators	3,400	274	4,000	4,000	0
100	2400	Magistrate Court	52.2240	R & M - Service agreements	7,000	5,936	7,000	7,000	0
100	2400	Magistrate Court	52.3200	Communications	10,050	4,934	8,500	10,420	1,920
100	2400	Magistrate Court	52.3400	Printing and binding	100	0	100	100	0
100	2400	Magistrate Court	52.3500	Travel	2,300	36	3,500	3,500	0
100	2400	Magistrate Court	52.3600	Dues and fees	1,500	755	2,200	2,200	0
100	2400	Magistrate Court	52.3650	Witness fees	100	0	100	100	0
100	2400	Magistrate Court	52.3700	Education and training	1,500	560	2,000	2,000	0
100	2400	Magistrate Court	53.1100	Gen. supplies / materials	9,200	5,644	8,500	11,000	2,500
100	2400	Magistrate Court	53.1400	Books & periodicals	350	79	300	300	0
100	2400	Magistrate Court	53.1600	Small equipment	5,000	4,649	6,202	10,563	4,361
100	2400	Magistrate Court	53.1700	Other- Uniforms Purchase	2,200	0	2,200	2,475	275
Totals					863,150	387,193	884,602	985,018	100,416

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2450	Probate Court	51.1100	Regular employees	517,052	227,745	569,120	582,385	13,265
100	2450	Probate Court	51.1300	Overtime	1,000	0	0	1,000	1,000
100	2450	Probate Court	51.2100	Group insurance	146,400	53,776	146,400	122,141	(24,259)
100	2450	Probate Court	51.2200	FICA contribution	32,245	13,884	35,335	36,966	1,631
100	2450	Probate Court	51.2300	Medicare	7,541	3,247	8,264	8,645	381
100	2450	Probate Court	51.2410	Defined Contribution	98,223	43,794	99,561	82,299	(17,262)
100	2450	Probate Court	51.2700	Workers compensation	1,523	1,118	1,333	1,341	8
100	2450	Probate Court	51.2910	Longevity	2,035	805	805	875	70
100	2450	Probate Court	52.1211	Indigent defense	57,000	25,705	42,000	44,000	2,000
100	2450	Probate Court	52.1315	Translators	5,300	700	3,000	3,000	0
100	2450	Probate Court	52.2240	R & M - Service agreements	5,600	1,825	5,600	5,600	0
100	2450	Probate Court	52.3200	Communications	11,000	3,503	11,000	11,000	0
100	2450	Probate Court	52.3400	Printing and binding	2,350	459	15,000	15,000	0
100	2450	Probate Court	52.3500	Travel	2,600	2,579	3,000	7,000	4,000
100	2450	Probate Court	52.3600	Dues and fees	1,250	453	900	900	0
100	2450	Probate Court	52.3645	Ticket Transmission Fees	180	0	100	100	0
100	2450	Probate Court	52.3700	Education and training	4,500	5,342	5,000	4,545	(455)
100	2450	Probate Court	52.3850	Contract labor	6,000	3,000	6,000	6,000	0
100	2450	Probate Court	52.3916	Weapons Carry Permit Cost	20,000	8,021	20,000	20,000	0
100	2450	Probate Court	52.3917	Finger Print B/W License	80,000	19,530	80,000	80,000	0
100	2450	Probate Court	53.1100	Gen. supplies / materials	7,000	5,761	7,000	7,000	0
100	2450	Probate Court	53.1270	Gasoline / diesel	1,255	94	1,295	1,327	32
100	2450	Probate Court	53.1400	Books & periodicals	500	0	500	500	0
100	2450	Probate Court	53.1600	Small equipment	3,000	0	700	3,000	2,300
100	2450	Probate Court	53.1605	Software Under \$20,000	4,150	5,315	5,500	4,000	(1,500)
100	2450	Probate Court	53.1700	Other- Uniforms Purchase	1,000	1,190	1,300	1,000	(300)
100	2450	Probate Court	53.1750	Vehicle/ equipment parts	145	55	0	0	0
Totals					1,018,849	427,901	1,068,713	1,049,624	(19,089)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2600	Juvenile Court	51.1100	Regular employees	756,632	289,520	814,652	846,654	32,002
100	2600	Juvenile Court	51.2100	Group insurance	207,365	84,660	207,365	190,592	(16,773)
100	2600	Juvenile Court	51.2200	FICA contribution	47,582	17,188	51,134	53,716	2,582
100	2600	Juvenile Court	51.2300	Medicare	11,128	4,020	11,959	12,563	604
100	2600	Juvenile Court	51.2410	Defined Contribution	46,758	58,364	143,292	119,115	(24,177)
100	2600	Juvenile Court	51.2700	Workers compensation	3,346	2,485	2,964	2,982	18
100	2600	Juvenile Court	51.2910	Longevity	7,425	5,770	6,750	4,825	(1,925)

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2600	Juvenile Court	51.2920	Vacation Payout	3,393	0	0	0	0
100	2600	Juvenile Court	52.1211	Indigent defense	446,000	158,960	410,000	445,000	35,000
100	2600	Juvenile Court	52.1212	Judge pro tempore	1,000	0	2,500	2,500	0
100	2600	Juvenile Court	52.1230	Consulting/Contract ed Srv	0	0	0	15,000	15,000
100	2600	Juvenile Court	52.1315	Translators	9,293	4,360	12,000	12,000	0
100	2600	Juvenile Court	52.2210	R & M - vehicles	0	0	1,000	500	(500)
100	2600	Juvenile Court	52.2240	R & M - Service agreements	2,573	1,338	1,840	1,840	0
100	2600	Juvenile Court	52.2250	R & M - equipment repair	565	0	500	500	0
100	2600	Juvenile Court	52.3200	Communications	5,500	2,073	5,500	5,500	0
100	2600	Juvenile Court	52.3400	Printing and binding	1,416	196	1,500	1,500	0
100	2600	Juvenile Court	52.3500	Travel	4,000	0	5,000	5,500	500
100	2600	Juvenile Court	52.3600	Dues and fees	2,547	966	1,900	2,600	700
100	2600	Juvenile Court	52.3700	Education and training	1,700	45	1,700	1,700	0
100	2600	Juvenile Court	52.3920	CT Recorder Compensation	6,000	883	15,000	15,000	0
100	2600	Juvenile Court	53.1100	Gen. supplies / materials	7,296	2,681	4,500	4,500	0
100	2600	Juvenile Court	53.1270	Gasoline / diesel	145	8	1,000	1,025	25
100	2600	Juvenile Court	53.1400	Books & periodicals	10,327	2,584	7,000	10,000	3,000
100	2600	Juvenile Court	53.1600	Small equipment	900	299	2,500	2,500	0
100	2600	Juvenile Court	53.1700	Other - Uniforms Purchase	852	0	1,100	1,100	0
100	2600	Juvenile Court	53.1750	Vehicle/ equipment	322	62	1,000	500	(500)
100	2600	Juvenile Court	57.2250	Alcovy Casa	16,625	8,313	16,625	24,938	8,313
Totals					1,600,690	644,775	1,730,281	1,784,150	53,869

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2800	Public Defender	51.1100	Regular employees	902,582	369,139	1,069,062	1,244,354	175,292
100	2800	Public Defender	51.2100	Group insurance	148,771	88,170	215,854	252,946	37,092
100	2800	Public Defender	51.2200	FICA contribution	56,336	22,535	66,428	78,252	11,824
100	2800	Public Defender	51.2300	Medicare	13,175	5,270	15,536	18,301	2,765
100	2800	Public Defender	51.2410	Defined Contribution	152,504	70,695	167,123	159,215	(7,908)
100	2800	Public Defender	51.2700	Workers compensation	4,506	3,906	4,658	5,306	648
100	2800	Public Defender	51.2910	Longevity	2,060	2,355	2,355	2,335	(20)
100	2800	Public Defender	51.2920	Vacation Payout	4,003	2,061	0	0	0
100	2800	Public Defender	52.1310	Court Transcripts	13	0	13	0	(13)
100	2800	Public Defender	52.2210	R & M - vehicles	215	0	215	0	(215)
100	2800	Public Defender	52.2240	R & M - Service agreements	1,746	641	1,746	1,746	0
100	2800	Public Defender	52.3200	Communications	5,450	2,747	5,000	8,100	3,100
100	2800	Public Defender	52.3400	Printing and binding	211	0	211	211	0
100	2800	Public Defender	52.3500	Travel	970	19	970	970	0
100	2800	Public Defender	52.3600	Dues and fees	4,500	2,101	4,500	4,500	0
100	2800	Public Defender	52.3650	Witness fees	582	0	582	582	0

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	2800	Public Defender	52.3700	Education and travel	2,500	175	2,500	2,500	0
100	2800	Public Defender	52.3850	Contract Labor	50,000	0	50,000	50,000	0
100	2800	Public Defender	53.1100	Gen. supplies / materials	9,507	8,070	10,000	10,000	0
100	2800	Public Defender	53.1270	Gasoline / diesel	2,426	187	2,464	2,526	62
100	2800	Public Defender	53.1400	Books & periodicals	970	0	970	970	0
100	2800	Public Defender	53.1600	Small equipment	10,000	8,869	12,256	10,000	(2,256)
100	2800	Public Defender	53.1701	Indigent Defense Expenses	322	228	322	322	0
100	2800	Public Defender	53.1750	Vehicle/ equipment parts	700	0	700	700	0
100	2800	Public Defender	54.1350	Building Improvements	0	12,705	20,000	0	(20,000)
100	2800	Public Defender	58.1200	Capital Lease (principal)	21,970	9,355	23,028	24,138	1,110
100	2800	Public Defender	58.2200	Capital Lease (interest)	3,682	1,224	2,623	1,513	(1,110)
Totals					1,399,701	610,452	1,679,116	1,879,487	200,371

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3300	Sheriff	52.1230	Consulting/Contract ed Srv	13,000	10,500	41,500	41,500	0
100	3300	Sheriff	52.1260	Physicians	9,000	4,675	9,000	10,000	1,000
100	3300	Sheriff	52.1265	Veterinarians	10,400	4,902	12,500	17,500	5,000
100	3300	Sheriff	52.2200	Repairs and maintenance	10,000	250	10,000	10,000	0
100	3300	Sheriff	52.2210	R & M - vehicles	36,500	11,400	35,000	35,000	0
100	3300	Sheriff	52.2240	R & M - Service agreement	304,050	267,897	308,500	503,395	194,895
100	3300	Sheriff	52.2250	R & M - equipment	8,000	3,588	8,000	8,000	0
100	3300	Sheriff	52.2320	Rental of equip/vehicles	3,200	415	3,200	3,200	0
100	3300	Sheriff	52.3120	Ins - Fleet	0	0	236,802	284,162	47,360
100	3300	Sheriff	52.3150	Ins - Law Enforcement Liab	279,466	323,396	323,396	388,075	64,679
100	3300	Sheriff	52.3165	1st Responder PTS	12,000	26,357	23,381	13,179	(10,202)
100	3300	Sheriff	52.3200	Communications	100,000	56,021	89,000	108,800	19,800
100	3300	Sheriff	52.3201	Communications - FAC Mgmt	0	0	0	22,000	22,000
100	3300	Sheriff	52.3300	Advertising	5,000	1,175	36,800	25,000	(11,800)
100	3300	Sheriff	52.3400	Printing and binding	4,400	4,094	10,000	10,000	0
100	3300	Sheriff	52.3500	Travel	36,480	9,161	36,480	36,480	0
100	3300	Sheriff	52.3510	Extradition expenses	46,200	38,438	80,000	95,000	15,000
100	3300	Sheriff	52.3600	Dues and fees	45,300	31,980	52,000	55,000	3,000
100	3300	Sheriff	52.3606	Interest, Penalty, Bank Fee	0	42	200	200	0
100	3300	Sheriff	52.3609	Recycling Regist Fee	700	0	700	700	0
100	3300	Sheriff	52.3700	Education and training	29,700	9,064	31,500	31,500	0
100	3300	Sheriff	53.1100	Gen. supplies / materials	150,471	107,109	192,000	192,000	0
100	3300	Sheriff	53.1140	Building Materials	0	0	0	1,500	1,500
100	3300	Sheriff	53.1200	Energy	65,200	105,849	262,000	262,000	0

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3300	Sheriff	53.1270	Gasoline / diesel	547,625	102,394	642,461	658,523	16,062
100	3300	Sheriff	53.1300	Food	1,750	2,895	4,200	5,000	800
100	3300	Sheriff	53.1400	Books & periodicals	1,000	112	1,000	1,000	0
100	3300	Sheriff	53.1600	Small equipment	600,838	24,351	563,525	78,216	(485,309)
100	3300	Sheriff	53.1601	Ice Machine, Etc	0	0	0	4,000	4,000
100	3300	Sheriff	53.1607	Small Hand Tools	2,000	0	2,000	2,000	0
100	3300	Sheriff	53.1700	Other- Uniforms Purchases	121,000	48,799	136,600	136,600	0
100	3300	Sheriff	53.1720	Animal food	3,600	3,201	4,200	6,000	1,800
100	3300	Sheriff	53.1725	Drug dog supplies	3,000	1,134	3,000	7,600	4,600
100	3300	Sheriff	53.1750	Vehicle/ equipment parts	257,000	107,631	252,400	252,400	0
100	3300	Sheriff	54.1200	Site improvements	14,500	0	0	25,000	25,000
100	3300	Sheriff	54.2200	Vehicles	642,845	26,698	475,000	0	(475,000)
100	3300	Sheriff	54.2500	Equipment	71,500	218,051	50,000	0	(50,000)
100	3300	Sheriff	58.1303	Subscription Principal	3,800	0	0	0	0
Totals					3,439,525	1,551,579	3,936,345	3,330,530	(605,815)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3310	Law Enforcement Admn	51.1100	Regular employees	1,173,120	560,506	1,273,390	1,491,545	218,155
100	3310	Law Enforcement Admn	51.1102	Promotional Money	2,846	0	0	0	0
100	3310	Law Enforcement Admn	51.1200	Temporary employees	166,767	73,048	173,469	249,600	76,131
100	3310	Law Enforcement Admn	51.1300	Overtime	22,000	14,711	37,264	42,000	4,736
100	3310	Law Enforcement Admn	51.2100	Group insurance	321,212	158,909	377,975	342,177	(35,798)
100	3310	Law Enforcement Admn	51.2200	FICA contribution	85,044	39,935	92,386	111,238	18,852
100	3310	Law Enforcement Admn	51.2300	Medicare	19,889	9,340	21,606	26,015	4,409
100	3310	Law Enforcement Admn	51.2410	Defined Contribution	199,641	100,053	218,235	198,728	(19,507)
100	3310	Law Enforcement Admn	51.2700	Workers compensation	16,818	10,348	12,341	12,416	75
100	3310	Law Enforcement Admn	51.2910	Longevity	6,515	9,775	5,970	11,010	5,040
100	3310	Law Enforcement Admn	51.2920	Vacation Payout	12,433	10,865	0	0	0
Totals					2,026,285	987,490	2,212,636	2,484,729	272,093

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3320	Criminal Investigation	51.1100	Regular employees	1,261,776	685,621	1,599,540	1,864,463	264,923
100	3320	Criminal Investigation	51.1200	Temporary employees	22,399	10,475	24,986	24,986	0
100	3320	Criminal Investigation	51.1300	Overtime	103,000	70,282	124,263	180,000	55,737
100	3320	Criminal Investigation	51.2100	Group insurance	351,111	194,768	347,671	441,036	93,365
100	3320	Criminal Investigation	51.2200	FICA contribution	85,816	47,051	108,888	128,844	19,956
100	3320	Criminal Investigation	51.2300	Medicare	20,070	11,004	25,466	30,133	4,667
100	3320	Criminal Investigation	51.2410	Defined Contribution	230,594	126,348	264,638	251,665	(12,973)
100	3320	Criminal Investigation	51.2700	Workers compensation	19,460	16,345	19,494	19,890	396
100	3320	Criminal Investigation	51.2900	Other employee benefits	7,000	2,100	7,000	10,800	3,800
100	3320	Criminal Investigation	51.2910	Longevity	6,660	7,195	7,475	8,675	1,200
100	3320	Criminal Investigation	51.2920	Vacation Payout	15,298	12,367	0	0	0
Totals					2,123,184	1,183,556	2,529,421	2,960,492	431,071

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3322	Uniform Patrol	51.1100	Regular employees	3,563,645	1,511,660	3,979,154	3,830,615	(148,539)
100	3322	Uniform Patrol	51.1102	Promotional Monies	2,788	0	4,874	19,304	14,430
100	3322	Uniform Patrol	51.1200	Temporary employees	50,394	13,530	67,236	33,618	(33,618)
100	3322	Uniform Patrol	51.1300	Overtime	484,000	213,380	411,968	500,000	88,032
100	3322	Uniform Patrol	51.2100	Group insurance	911,102	428,710	955,824	968,173	12,349
100	3322	Uniform Patrol	51.2200	FICA contribution	253,115	107,422	277,527	272,319	(5,208)
100	3322	Uniform Patrol	51.2300	Medicare	59,197	25,123	64,906	63,687	(1,219)
100	3322	Uniform Patrol	51.2410	Defined Contribution	678,329	302,566	658,265	564,363	(93,902)
100	3322	Uniform Patrol	51.2700	Workers compensation	71,137	51,448	61,359	61,730	371
100	3322	Uniform Patrol	51.2910	Longevity	13,110	9,075	13,015	8,700	(4,315)
100	3322	Uniform Patrol	51.2920	Vacation Payout	78,562	37,237	0	0	0
Totals					6,165,379	2,700,151	6,494,128	6,322,509	(171,619)

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3324	Youth Investigation	51.1100	Regular employees	1,177,220	374,100	1,285,042	1,209,343	(75,699)
100	3324	Youth Investigation	51.1102	Promotional Monies	0	0	2,325	2,253	(72)
100	3324	Youth Investigation	51.1300	Overtime	43,800	32,827	53,000	60,000	7,000
100	3324	Youth Investigation	51.2100	Group insurance	299,267	130,247	276,267	292,558	16,291
100	3324	Youth Investigation	51.2200	FICA contribution	76,616	24,681	83,623	79,165	(4,458)
100	3324	Youth Investigation	51.2300	Medicare	17,918	5,772	19,557	18,514	(1,043)
100	3324	Youth Investigation	51.2410	Defined Contribution	223,253	96,423	230,903	181,332	(49,571)
100	3324	Youth Investigation	51.2700	Workers compensation	13,000	9,657	11,517	9,392	(2,125)
100	3324	Youth Investigation	51.2910	Longevity	7,925	4,910	8,385	5,255	(3,130)
100	3324	Youth Investigation	51.2920	Vacation Payout	13,324	4,479	0	0	0
Totals					1,872,323	683,096	1,970,619	1,857,812	(112,807)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3325	Jail Operations	51.1100	Regular employees	4,138,022	2,728,841	8,178,511	8,209,286	30,775
100	3325	Jail Operations	51.1102	Promotional Monies	0	0	13,975	50,474	36,499
100	3325	Jail Operations	51.1200	Temporary employees	95,420	40,032	103,220	103,220	0
100	3325	Jail Operations	51.1300	Overtime	575,000	382,621	600,000	749,999	149,999
100	3325	Jail Operations	51.2100	Group insurance	1,235,629	823,225	2,764,550	1,902,277	(862,273)
100	3325	Jail Operations	51.2200	FICA contribution	425,318	191,649	552,183	565,638	13,455
100	3325	Jail Operations	51.2300	Medicare	99,469	44,821	129,140	132,286	3,146
100	3325	Jail Operations	51.2410	Defined Contribution	211,646	431,505	943,849	992,674	48,825
100	3325	Jail Operations	51.2700	Workers compensation	152,314	88,476	152,295	106,157	(46,138)
100	3325	Jail Operations	51.2910	Longevity	12,810	10,095	10,480	10,210	(270)
100	3325	Jail Operations	51.2920	Vacation Payout	33,327	29,875	0	0	0
100	3325	Jail Operations	52.1260	Physicians	3,100,000	746,750	6,100,000	5,431,588	(668,412)
100	3325	Jail Operations	52.1260	Phys- Monthly Inv	0	511,073	0	0	0
100	3325	Jail Operations	52.2110	Disposal of Garbage	0	0	0	10,000	10,000
100	3325	Jail Operations	52.2210	R & M - vehicles	4,000	395	4,000	4,000	0
100	3325	Jail Operations	52.2221	R & M - Jail	185,000	85,915	134,800	100,000	(34,800)
100	3325	Jail Operations	52.2240	R & M - Service agreements	36,509	457,348	1,348,300	1,257,500	(90,800)
100	3325	Jail Operations	52.2250	R & M - equipment	2,900	410	2,900	2,000	(900)
100	3325	Jail Operations	52.2320	Rental of equip/vehicles	2,910	11,834	12,910	2,000	(10,910)
100	3325	Jail Operations	52.3120	Ins -Fleet	0	0	28,994	34,793	5,799
100	3325	Jail Operations	52.3200	Communications	11,200	4,588	10,200	62,200	52,000
100	3325	Jail Operations	52.3201	Communications - FAC Mgmt	0	0	0	22,000	22,000
100	3325	Jail Operations	52.3300	Advertising	3,000	350	5,000	1,000	(4,000)
100	3325	Jail Operations	52.3400	Printing and binding	5,000	0	5,000	1,000	(4,000)
100	3325	Jail Operations	52.3500	Travel	12,600	6,087	20,000	25,000	5,000

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3325	Jail Operations	52.3600	Dues and fees	26,000	22,570	30,000	45,000	15,000
100	3325	Jail Operations	52.3662	Ankle Monitoring Daily Fee	65,000	23,239	75,000	75,000	0
100	3325	Jail Operations	52.3700	Education and training	15,100	3,556	16,000	20,000	4,000
100	3325	Jail Operations	52.3918	Finger Printing	1,000	126	1,000	1,000	0
100	3325	Jail Operations	52.3940	Prisoner housing expenses	1,037,000	267,795	295,600	50,000	(245,600)
100	3325	Jail Operations	53.1100	Gen. supplies / materials	132,100	72,647	150,000	175,000	25,000
100	3325	Jail Operations	53.1110	Jail inmate supplies	103,400	89,732	120,000	50,000	(70,000)
100	3325	Jail Operations	53.1200	Energy	467,000	350,413	915,000	650,000	(265,000)
100	3325	Jail Operations	53.1270	Gasoline / diesel	600	111	200	205	5
100	3325	Jail Operations	53.1310	Jail inmate meals	969,000	252,841	1,490,000	1,490,000	0
100	3325	Jail Operations	53.1400	Books & periodicals	1,000	56	1,000	1,000	0
100	3325	Jail Operations	53.1600	Small equipment	162,363	11,833	57,863	40,000	(17,863)
100	3325	Jail Operations	53.1700	Other- Uniforms Purchase	228,200	53,665	130,800	150,000	19,200
100	3325	Jail Operations	53.1750	Vehicle/ equipment parts	15,000	3,664	15,000	15,000	0
100	3325	Jail Operations	54.1300	Buildings	0	4,013,750	0	0	0
100	3325	Jail Operations	54.2500	Equipment	1,782,680	0	0	0	0
Totals					15,347,517	11,761,888	24,417,770	22,537,507	(1,880,263)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3340	Court Services	51.1100	Regular employees	1,611,593	756,352	1,782,877	1,837,323	54,446
100	3340	Court Services	51.1102	Promotional Monies	0	0	2,687	0	(2,687)
100	3340	Court Services	51.1200	Temporary employee	285,467	96,308	259,220	357,669	98,449
100	3340	Court Services	51.1300	Overtime	180,000	53,909	195,000	214,000	19,000
100	3340	Court Services	51.2100	Group insurance	425,171	257,182	435,532	584,674	149,142
100	3340	Court Services	51.2200	FICA contribution	128,925	54,928	139,833	150,428	10,595
100	3340	Court Services	51.2300	Medicare	30,152	12,846	32,703	35,181	2,478
100	3340	Court Services	51.2410	Defined Contribution	146,704	146,945	328,682	274,147	(54,535)
100	3340	Court Services	51.2700	Workers compensation	31,282	23,416	27,927	28,096	169
100	3340	Court Services	51.2910	Longevity	16,080	17,450	15,585	17,265	1,680
100	3340	Court Services	51.2920	Vacation Payout	16,601	7,841	0	0	0
Totals					2,871,975	1,427,177	3,220,046	3,498,783	278,737

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3700	Coroner	51.1100	Regular employees	40,248	29,866	92,135	103,078	10,943
100	3700	Coroner	51.1200	Temporary employee	63,000	20,423	65,000	65,000	0
100	3700	Coroner	51.1300	Overtime	2,100	3,130	1,500	6,000	4,500
100	3700	Coroner	51.2100	Group insurance	24,519	11,917	46,880	28,163	(18,717)
100	3700	Coroner	51.2200	FICA contribution	6,476	3,180	9,835	10,980	1,145
100	3700	Coroner	51.2300	Medicare	1,514	744	2,300	2,568	268
100	3700	Coroner	51.2410	Defined Contribution	7,855	4,820	12,350	13,041	691
100	3700	Coroner	51.2700	Workers compensation	225	321	383	423	40
100	3700	Coroner	52.1260	Physicians	970	0	470	970	500
100	3700	Coroner	52.1340	Autopsy/inquest services	970	0	970	970	0
100	3700	Coroner	52.2210	R & M - vehicles	1,085	0	485	485	0
100	3700	Coroner	52.2320	Rental of equip/vehicles	388	0	388	388	0
100	3700	Coroner	52.3200	Communications	3,600	1,308	5,700	5,700	0
100	3700	Coroner	52.3400	Printing and bind	800	0	800	800	0
100	3700	Coroner	52.3500	Travel	6,500	1,320	6,000	11,000	5,000
100	3700	Coroner	52.3600	Dues and fees	625	50	750	750	0
100	3700	Coroner	52.3700	Education and training	5,500	3,303	6,500	9,500	3,000
100	3700	Coroner	53.1100	Gen. supplies / materials	6,600	2,431	7,500	8,500	1,000
100	3700	Coroner	53.1270	Gasoline / diesel	4,986	504	6,476	6,638	162
100	3700	Coroner	53.1600	Small equipment	4,000	3,754	6,005	6,000	(5)
100	3700	Coroner	53.1700	Other -Uniforms Purchase	800	865	1,500	2,000	500
100	3700	Coroner	53.1750	Vehicle/ equipment	7,340	570	3,000	3,000	0
100	3700	Coroner	54.2200	Vehicles	41,034	0	0	0	0
100	3700	Coroner	54.2500	Equipment	0	6,995	6,995	0	(6,995)
100	3700	Coroner	58.1200	Capital lease (principal)	26,419	11,232	27,277	28,147	870
100	3700	Coroner	58.2200	Capital lease (interest)	6,063	1,025	2,211	1,335	(876)
Totals					263,617	107,758	313,410	315,436	2,026

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3810	Comm/E911	52.3400	Printing and bind	100	0	0	0	0
100	3810	Comm/E911	53.1100	Gen. supplies / m	2,500	1,656	2,700	2,700	0
100	3810	Comm/E911	53.1140	Building Material	2,500	1,124	1,300	1,300	0
100	3810	Comm/E911	53.1270	Gasoline / diesel	3,265	415	3,323	3,406	83
100	3810	Comm/E911	53.1600	Small equipment	1,500	0	0	0	0
100	3810	Comm/E911	53.1601	Ice Machines, Ect	2,000	200	2,500	2,500	0
100	3810	Comm/E911	53.1750	Vehicle/ equipmen	1,550	52	1,000	1,000	0
100	3810	Comm/E911	54.2200	Vehicles	31,823	0	0	0	0
100	3810	Comm/E911	54.2500	Equipment	0	0	0	0	0
Totals					45,238	3,447	10,823	10,906	83

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3910	Animal Control	51.1100	Regular employees	864,799	373,058	1,001,185	976,017	(25,168)
100	3910	Animal Control	51.1200	Temporary employee	50,174	11,194	57,366	55,969	(1,397)
100	3910	Animal Control	51.1300	Overtime	41,443	17,082	71,167	82,834	11,667
100	3910	Animal Control	51.2100	Group insurance	282,541	143,717	304,902	315,627	10,725
100	3910	Animal Control	51.2200	FICA contribution	59,306	24,045	70,338	70,627	289
100	3910	Animal Control	51.2300	Medicare	13,870	5,624	16,450	16,518	68
100	3910	Animal Control	51.2410	Defined Contribution	33,707	75,293	174,220	144,714	(29,506)
100	3910	Animal Control	51.2700	Workers compensation	5,185	4,252	5,071	5,102	31
100	3910	Animal Control	51.2910	Longevity	4,525	4,765	4,765	4,480	(285)
100	3910	Animal Control	52.1230	Consulting/Contracti on Srv	11,700	6,399	10,000	10,000	0
100	3910	Animal Control	52.1265	Veterinarians	8,000	69	8,000	8,000	0
100	3910	Animal Control	52.2210	R & M - vehicles	1,000	345	1,000	1,000	0
100	3910	Animal Control	52.2240	R & M - Service agreements	53,243	6,886	58,400	58,400	0
100	3910	Animal Control	52.2250	R & M - equipment repairs	500	0	500	500	0
100	3910	Animal Control	52.3200	Communications	15,000	6,340	14,000	14,000	0
100	3910	Animal Control	52.3300	Advertising	200	0	500	500	0
100	3910	Animal Control	52.3400	Printing and binding	2,000	245	2,000	2,000	0
100	3910	Animal Control	52.3500	Travel	1,200	0	1,800	1,800	0
100	3910	Animal Control	52.3600	Dues and fees	400	200	400	600	200
100	3910	Animal Control	52.3670	Landfill tipping fees	3,900	300	3,000	0	(3,000)
100	3910	Animal Control	52.3700	Education and training	2,000	0	2,500	2,500	0
100	3910	Animal Control	52.3850	Contract Labor	0	0	0	152,060	152,060
100	3910	Animal Control	53.1100	Gen. supplies / materials	17,400	13,110	20,000	50,000	30,000
100	3910	Animal Control	53.1270	Gasoline / diesel	41,597	6,719	72,513	74,326	1,813
100	3910	Animal Control	53.1600	Small equipment	22,772	0	26,442	56,579	30,137
100	3910	Animal Control	53.1605	Software Under \$20,000	10,000	0	5,000	0	(5,000)
100	3910	Animal Control	53.1700	Other- Uniforms Purchases	11,000	3,376	12,000	12,000	0
100	3910	Animal Control	53.1710	Medicine & drugs	20,250	10,811	16,250	30,000	13,750
100	3910	Animal Control	53.1720	Animal food	2,000	0	3,000	3,000	0
100	3910	Animal Control	53.1750	Vehicle/ equipment	15,000	10,098	6,500	12,000	5,500
100	3910	Animal Control	54.1350	Building Improvements	30,000	0	0	0	0
100	3910	Animal Control	54.2200	Vehicles	75,000	0	0	0	0
100	3910	Animal Control	54.2500	Equipment	0	35,354	60,900	0	(60,900)
100	3910	Animal Control	58.1200	Capital lease (principal)	25,354	11,033	29,311	28,669	(642)
100	3910	Animal Control	58.2200	Capital lease (interest)	6,623	2,291	2,665	3,306	641
Totals					1,731,689	772,606	2,062,145	2,193,128	130,983

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	3920	Emergency Management	51.1100	Regular employees	154,869	74,215	177,653	182,133	4,480
100	3920	Emergency Management	51.1300	Overtime Employees	1,461	0	0	0	0
100	3920	Emergency Management	51.2100	Group insurance	38,882	10,816	38,882	24,428	(14,454)
100	3920	Emergency Management	51.2200	FICA contribution	9,776	4,381	11,025	11,580	555
100	3920	Emergency Management	51.2300	Medicare	2,286	1,025	2,578	2,708	130
100	3920	Emergency Management	51.2410	Defined Contribution	29,113	14,342	31,772	25,976	(5,796)
100	3920	Emergency Management	51.2700	Workers compensation	3,206	2,375	2,833	2,850	17
100	3920	Emergency Management	51.2910	Longevity	0	175	175	210	35
100	3920	Emergency Management	51.2920	Vacaton Payout	1,897	0	0	0	0
100	3920	Emergency Management	52.1230	Consulting/ Contracted Srv	0	0	14,850	0	(14,850)
100	3920	Emergency Management	52.2210	R & M - vehicles	1,120	0	1,200	1,500	300
100	3920	Emergency Management	52.2220	R & M - Public Buildings	7,500	0	7,500	7,500	0
100	3920	Emergency Management	52.2240	R & M - Service agreements	59,531	25,382	61,000	28,000	(33,000)
100	3920	Emergency Management	52.2242	R&M Svc Agreemt- Elevator	1,861	1,226	1,600	2,261	661
100	3920	Emergency Management	52.3165	1st Responder PTS	100	145	127	73	(54)
100	3920	Emergency Management	52.3200	Communications	10,001	6,251	11,901	2,000	(9,901)
100	3920	Emergency Management	52.3201	Communications - Fac Mgmt	0	0	0	11,500	11,500
100	3920	Emergency Management	52.3300	Advertising	0	0	100	100	0
100	3920	Emergency Management	52.3400	Printing and binding	0	55	100	100	0
100	3920	Emergency Management	52.3500	Travel	3,500	0	4,000	6,000	2,000
100	3920	Emergency Management	52.3600	Dues and fees	225	0	225	225	0
100	3920	Emergency Management	52.3700	Education and training	0	0	3,500	4,000	500
100	3920	Emergency Management	53.1100	Gen. supplies / materials	4,000	1,081	5,000	5,000	0
100	3920	Emergency Management	53.1140	Building Materials	2,000	218	2,000	14,000	12,000
100	3920	Emergency Management	53.1200	Energy	7,100	2,672	7,000	7,200	200
100	3920	Emergency Management	53.1270	Gasoline / diesel	1,976	330	2,741	2,810	69
100	3920	Emergency Management	53.1300	Food	3,500	105	4,000	4,000	0
100	3920	Emergency Management	53.1400	Books & periodicals	0	0	100	100	0
100	3920	Emergency Management	53.1600	Small equipment	11,992	1,785	10,000	10,000	0
100	3920	Emergency Management	53.1601	Ice Machines, Etc	0	0	1,000	2,000	1,000
100	3920	Emergency Management	53.1610	Small Furniture & Fixtures	0	0	500	0	(500)
100	3920	Emergency Management	53.1700	Other- Uniforms Purchase	1,500	0	1,500	1,500	0
100	3920	Emergency Management	53.1750	Vehicle/equipment parts	2,830	1,792	2,500	3,000	500
100	3920	Emergency Management	54.2200	Vehicles	80,000	0	0	0	0
100	3920	Emergency Management	54.2500	Equipment	0	16,107	0	0	0
Totals					440,226	164,478	407,362	362,754	(44,608)

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4210	Highways and Streets Admn	51.1100	Regular employees	349,113	156,399	374,470	383,867	9,397
100	4210	Highways and Streets Admn	51.1300	Overtime	1,573	0	1,745	1,790	45
100	4210	Highways and Streets Admn	51.2100	Group insurance	123,469	62,273	105,469	140,533	35,064
100	4210	Highways and Streets Admn	51.2200	FICA contribution	22,144	9,494	23,478	24,652	1,174
100	4210	Highways and Streets Admn	51.2300	Medicare	5,179	2,220	5,491	5,765	274
100	4210	Highways and Streets Admn	51.2410	Defined Contribution	66,289	30,756	68,930	55,640	(13,290)
100	4210	Highways and Streets Admn	51.2700	Workers compensation	918	674	804	809	5
100	4210	Highways and Streets Admn	51.2910	Longevity	2,350	2,470	2,470	2,590	120
100	4210	Highways and Streets Admn	51.2910	Vacation Payout	4,649	2,394	0	0	0
100	4210	Highways and Streets Admn	52.3200	Communications	1,500	252	1,500	1,500	0
Totals					577,184	266,932	584,357	617,146	32,789

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4220	Roadways and Walkways	51.1100	Regular employees	1,798,231	770,346	1,932,432	1,992,268	59,836
100	4220	Roadways and Walkways	51.1102	Promotional Monies	13,394	0	6,784	11,281	4,497
100	4220	Roadways and Walkways	51.1200	Temporary employees	108,239	38,871	166,805	166,805	0
100	4220	Roadways and Walkways	51.1300	Overtime	123,065	16,945	140,090	140,090	0
100	4220	Roadways and Walkways	51.2100	Group insurance	680,269	333,589	610,269	751,021	140,752
100	4220	Roadways and Walkways	51.2200	FICA contribution	127,790	49,502	140,096	147,277	7,181
100	4220	Roadways and Walkways	51.2300	Medicare	29,887	11,577	32,764	34,444	1,680
100	4220	Roadways and Walkways	51.2410	Defined Contribution	95,043	137,860	305,384	277,604	(27,780)
100	4220	Roadways and Walkways	51.2700	Workers compensation	127,989	85,166	101,572	102,948	1,376
100	4220	Roadways and Walkways	51.2910	Longevity	12,470	13,505	13,505	14,560	1,055
100	4220	Roadways and Walkways	51.2920	Vacation Payout	5,742	1,870	0	0	0
100	4220	Roadways and Walkways	52.1230	Consulting/Contract ed Srv	11,500	79,200	90,700	11,500	(79,200)
100	4220	Roadways and Walkways	52.1290	Engineering	40,000	320	50,000	50,000	0
100	4220	Roadways and Walkways	52.1320	Surveyors	3,000	0	3,000	3,000	0
100	4220	Roadways and Walkways	52.2120	Snow plowing	5,000	0	5,000	5,000	0
100	4220	Roadways and Walkways	52.2121	Hauling	8,489	13,365	15,000	20,000	5,000
100	4220	Roadways and Walkways	52.2150	Tool& parts clean svcs	500	0	500	500	0
100	4220	Roadways and Walkways	52.2210	R & M - vehicles	20,000	0	25,000	25,000	0
100	4220	Roadways and Walkways	52.2240	R & M - Service agreements	7,250	1,296	8,551	1,400	(7,151)
100	4220	Roadways and Walkways	52.2250	R & M - equipment repairs	50,000	10,278	50,000	50,000	0
100	4220	Roadways and Walkways	52.2280	R & M Bridges	28,000	0	100,000	100,000	0
100	4220	Roadways and Walkways	52.2320	Rental of equip/vehicles	5,000	2,239	5,000	5,000	0

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4220	Roadways and Walkways	52.3200	Communications	5,200	1,954	5,200	5,200	0
100	4220	Roadways and Walkways	52.3300	Advertising	200	0	200	200	0
100	4220	Roadways and Walkways	52.3400	Printing and binding	500	196	500	500	0
100	4220	Roadways and Walkways	52.3500	Travel	5,000	10,917	10,000	12,000	2,000
100	4220	Roadways and Walkways	52.3600	Dues and fees	3,738	682	2,600	2,600	0
100	4220	Roadways and Walkways	52.3700	Education and training	10,773	3,961	10,000	10,000	0
100	4220	Roadways and Walkways	52.3850	Contract labor	240,000	20,380	200,000	200,000	0
100	4220	Roadways and Walkways	52.3859	Contract Tree Removal	23,000	5,000	25,000	25,000	0
100	4220	Roadways and Walkways	52.3865	Pavement Preservation	222,000	87,584	200,000	200,000	0
100	4220	Roadways and Walkways	52.3990	Services- Uniform Cleaning	10,000	4,502	10,000	10,000	0
100	4220	Roadways and Walkways	53.1100	Gen. supplies / materials	293,500	379,101	500,000	500,000	0
100	4220	Roadways and Walkways	53.1116	Snow Removal Material	5,000	0	5,000	5,000	0
100	4220	Roadways and Walkways	53.1200	Energy	130,000	47,756	130,000	130,000	0
100	4220	Roadways and Walkways	53.1270	Gasoline / diesel	224,625	39,563	245,466	251,603	6,137
100	4220	Roadways and Walkways	53.1300	Food	3,300	871	2,000	2,500	500
100	4220	Roadways and Walkways	53.1400	Books & periodicals	200	79	200	200	0
100	4220	Roadways and Walkways	53.1600	Small equipment	13,300	480	10,000	16,900	6,900
100	4220	Roadways and Walkways	53.1607	Small Hand Tools	5,000	1,065	5,000	5,000	0
100	4220	Roadways and Walkways	53.1700	Other- Uniforms Purchase	17,000	3,173	15,000	15,000	0
100	4220	Roadways and Walkways	53.1750	Vehicle/ equipment parts	200,000	90,876	200,000	250,000	50,000
100	4220	Roadways and Walkways	54.1000	Property	200	1,009	0	0	0
100	4220	Roadways and Walkways	54.1350	Building Improvements	0	0	25,000	0	(25,000)
100	4220	Roadways and Walkways	54.1431	Y Monro/Sardis Ch/ HD Atha BakerST	68,000	850	0	0	0
100	4220	Roadways and Walkways	54.1433	SR10/US78@Cherry	900,000	619,963	0	0	0
100	4220	Roadways and Walkways	54.1434	Dbl Sprg @ New Hope Ch Rd	0	0	0	0	0
100	4220	Roadways and Walkways	54.2200	Vehicles	362,478	201,136	197,636	0	(197,636)
100	4220	Roadways and Walkways	54.2500	Equipment	456,379	358,903	359,768	0	(359,768)
100	4220	Roadways and Walkways	58.1200	Capital Lease (principal)	40,799	12,941	31,559	33,329	1,770
100	4220	Roadways and Walkways	58.2200	Capital Lease (interest)	9,233	2,278	4,965	3,195	(1,770)
Totals					6,550,283	3,461,149	5,997,546	5,587,925	(409,621)

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General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4222	Unpaved Streets	52.2122	Dust Control	100,000	88,321	100,000	100,000	0
100	4222	Unpaved Streets	52.3850	Contract Labor	2,500	0	2,500	2,500	0
100	4222	Unpaved Streets	53.1100	Gen. supplies / materials	100,000	69,000	100,000	150,000	50,000
Totals					202,500	157,321	202,500	252,500	50,000

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4251	Storm Water	51.1100	Regular employees	185,833	81,667	195,550	200,485	4,935
100	4251	Storm Water	51.1300	Overtime	3,100	0	2,698	2,571	(127)
100	4251	Storm Water	51.2100	Group insurance	58,985	29,903	57,285	67,434	10,149
100	4251	Storm Water	51.2200	FICA contribution	11,801	4,860	12,372	13,001	629
100	4251	Storm Water	51.2300	Medicare	2,760	1,137	2,893	3,041	148
100	4251	Storm Water	51.2410	Defined Contribution	8,038	15,498	36,237	29,244	(6,993)
100	4251	Storm Water	51.2700	Workers compensation	6,802	4,918	5,865	5,900	35
100	4251	Storm Water	51.2910	Longevity	1,050	1,295	1,295	1,700	405
100	4251	Storm Water	51.2920	Vacation Payout	1,461	0	0	0	0
100	4251	Storm Water	52.1231	Consulting- Land Use Plan	8,231	0	10,000	10,000	0
100	4251	Storm Water	52.1290	Engineering	500	0	500	500	0
100	4251	Storm Water	52.1350	Groundwater Monitoring	5,000	1,768	5,000	5,000	0
100	4251	Storm Water	52.2150	Tool& parts cleaning svcs	150	0	150	150	0
100	4251	Storm Water	52.2210	R & M - vehicles	500	500	500	500	0
100	4251	Storm Water	52.2240	R & M - Service agreements	3,208	1,458	1,750	2,500	750
100	4251	Storm Water	52.2250	R & M - equipment	2,500	0	2,500	2,500	0
100	4251	Storm Water	52.3200	Communications	1,500	536	1,500	1,500	0
100	4251	Storm Water	52.3300	Advertising	200	0	200	200	0
100	4251	Storm Water	52.3400	Printing and binding	200	0	200	200	0
100	4251	Storm Water	52.3500	Travel	2,500	1,409	2,500	2,500	0
100	4251	Storm Water	52.3600	Dues and fees	1,000	323	1,000	1,000	0
100	4251	Storm Water	52.3700	Education and training	7,600	1,484	7,600	7,600	0
100	4251	Storm Water	52.3850	Contract labor	100,781	15,715	100,000	200,000	100,000
100	4251	Storm Water	52.3990	Services-Uniform cleaning	1,000	0	1,000	1,000	0
100	4251	Storm Water	53.1100	Gen. supplies / materials	200,000	34,561	200,000	200,000	0
100	4251	Storm Water	53.1270	Gasoline / diesel	5,529	904	7,391	7,576	185
100	4251	Storm Water	53.1600	Small equipment	2,000	0	2,000	3,500	1,500
100	4251	Storm Water	53.1607	Small Hand Tools	450	52	400	400	0
100	4251	Storm Water	53.1700	Other- Uniforms Purchase	1,350	469	1,350	1,350	0
100	4251	Storm Water	53.1750	Vehicle/ equipment parts	4,500	2,313	4,500	4,500	0
100	4251	Storm Water	54.2200	Vehicles	0	46,150	46,775	0	(46,775)
Totals					628,529	246,920	711,011	775,852	64,841

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4260	Street lighting	53.1230	Electricity	640,000	244,610	640,000	665,000	25,000
Totals					640,000	244,610	640,000	665,000	25,000

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4270	Traffic Engineering	51.1100	Regular employees	237,298	98,193	235,701	241,687	5,986
100	4270	Traffic Engineering	51.1300	Overtime	6,120	962	4,610	4,610	0
100	4270	Traffic Engineering	51.2100	Group insurance	87,621	43,159	87,621	97,464	9,843
100	4270	Traffic Engineering	51.2200	FICA contribution	15,542	6,081	15,153	15,905	752
100	4270	Traffic Engineering	51.2300	Medicare	3,635	1,422	3,544	3,720	176
100	4270	Traffic Engineering	51.2410	Defined Contribution	44,948	19,723	44,846	35,849	(8,997)
100	4270	Traffic Engineering	51.2700	Workers compensation	14,244	10,310	12,296	12,370	74
100	4270	Traffic Engineering	51.2910	Longevity	4,965	4,100	4,100	4,250	150
100	4270	Traffic Engineering	51.2920	Vacation Payout	4,784	2,504	0	0	0
100	4270	Traffic Engineering	52.1290	Engineering	970	0	970	970	0
100	4270	Traffic Engineering	52.2210	R & M - vehicles	1,940	0	1,940	1,940	0
100	4270	Traffic Engineering	52.3700	Education and Training	250	0	0	0	0
100	4270	Traffic Engineering	52.3850	Contract Labor	224,000	100,000	224,000	224,000	0
100	4270	Traffic Engineering	53.1100	General Supplies/Materials	65,100	37,282	80,000	100,000	20,000
100	4270	Traffic Engineering	53.1270	Gasoline / diesel	9,120	1,647	10,641	10,907	266
100	4270	Traffic Engineering	53.1607	Small Hand Tools	500	0	500	500	0
100	4270	Traffic Engineering	53.1700	Other- Uniforms Purchase	1,500	889	1,000	1,000	0
100	4270	Traffic Engineering	53.1750	Vehicle/ equipment	3,925	1,059	2,425	2,425	0
100	4270	Traffic Engineering	58.1200	Capital lease (principal)	8,236	3,379	8,204	8,534	330
100	4270	Traffic Engineering	58.2200	Capital lease (interest)	1,153	387	835	505	(330)
Totals					735,851	331,097	738,386	766,636	28,250

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4900	Heavy Equip Shop	51.1100	Regular employees	238,831	108,413	267,273	275,431	8,158
100	4900	Heavy Equip Shop	51.1102	Promotional Monies	1,052	0	4,811	4,753	(58)
100	4900	Heavy Equip Shop	51.1300	Overtime	8,305	139	8,009	6,424	(1,585)
100	4900	Heavy Equip Shop	51.2100	Group insurance	73,761	29,742	73,761	67,209	(6,552)
100	4900	Heavy Equip Shop	51.2200	FICA contribution	15,402	6,505	17,383	18,229	846
100	4900	Heavy Equip Shop	51.2300	Medicare	3,602	1,521	4,065	4,263	198
100	4900	Heavy Equip Shop	51.2410	Defined Contribution	45,928	20,671	49,206	40,270	(8,936)
100	4900	Heavy Equip Shop	51.2700	Workers compensation	9,002	6,586	7,855	8,005	150
100	4900	Heavy Equip Shop	51.2910	Longevity	245	1,630	280	1,665	1,385
100	4900	Heavy Equip Shop	52.2210	R & M - vehicles	10,000	0	10,000	10,000	0
100	4900	Heavy Equip Shop	52.2240	R & M - Service agreements	6,675	4,675	6,875	9,600	2,725
100	4900	Heavy Equip Shop	52.2250	R & M - equipment repairs	5,000	2,363	5,000	5,000	0
100	4900	Heavy Equip Shop	52.3200	Communications	600	201	600	600	0
100	4900	Heavy Equip Shop	52.3500	Travel	1,000	0	1,000	1,000	0
100	4900	Heavy Equip Shop	52.3600	Dues and fees	250	0	2,500	2,500	0
100	4900	Heavy Equip Shop	52.3700	Education and training	2,000	10	2,000	2,000	0
100	4900	Heavy Equip Shop	52.3990	Uniforms	3,200	1,546	3,200	3,200	0
100	4900	Heavy Equip Shop	53.1100	Gen. supplies / materials	3,000	1,586	3,000	3,000	0
100	4900	Heavy Equip Shop	53.1270	Gasoline / diesel	20,029	4,173	19,000	19,475	475
100	4900	Heavy Equip Shop	53.1600	Small equipment	8,354	0	6,500	6,500	0
100	4900	Heavy Equip Shop	53.1607	Small Hand Tools	8,146	2,111	10,000	10,000	0
100	4900	Heavy Equip Shop	53.1700	Other- Uniforms Purchase	1,500	520	1,500	1,500	0
100	4900	Heavy Equip Shop	53.1750	Vehicle/ equipment parts	15,000	1,905	15,000	15,000	0
100	4900	Heavy Equip Shop	54.1350	Building Improvements	7,500	28,828	25,500	0	(25,500)
Totals					488,382	223,125	544,318	515,624	(28,694)

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	4910	Fleet Maintenance	51.1100	Regular employees	323,283	141,792	335,702	352,370	16,668
100	4910	Fleet Maintenance	51.1102	Promotional Monies	3,858	0	4,996	7,344	2,348
100	4910	Fleet Maintenance	51.1300	Overtime	6,782	1,106	7,468	7,469	1
100	4910	Fleet Maintenance	51.2100	Group insurance	116,348	62,273	101,348	139,862	38,514
100	4910	Fleet Maintenance	51.2200	FICA contribution	20,808	8,390	21,707	23,447	1,740
100	4910	Fleet Maintenance	51.2300	Medicare	4,867	1,962	5,077	5,484	407
100	4910	Fleet Maintenance	51.2410	Defined Contribution	60,075	27,677	62,558	51,482	(11,076)
100	4910	Fleet Maintenance	51.2700	Workers compensation	10,034	7,053	8,412	8,622	210
100	4910	Fleet Maintenance	51.2910	Longevity	1,690	1,950	1,950	2,070	120
100	4910	Fleet Maintenance	52.2211	R&M- Senior Ctr Vehicle	5,000	2,279	5,000	5,000	0
100	4910	Fleet Maintenance	52.2212	R&M Social Circle	24,240	9,214	20,000	20,000	0
100	4910	Fleet Maintenance	52.2240	R & M - Service agreements	4,400	1,824	4,400	4,400	0
100	4910	Fleet Maintenance	52.2250	R & M - equipment repairs	2,000	1,209	2,000	5,500	3,500
100	4910	Fleet Maintenance	52.3200	Communications	650	201	650	650	0
100	4910	Fleet Maintenance	52.3400	Printing and binding	0	0	500	500	0
100	4910	Fleet Maintenance	52.3500	Travel	214	0	1,500	1,500	0
100	4910	Fleet Maintenance	52.3700	Education and training	40	0	2,000	2,000	0
100	4910	Fleet Maintenance	52.3850	Contract labor	2,000	0	2,000	2,000	0
100	4910	Fleet Maintenance	52.3990	Services- Uniform Cleaning	3,000	1,697	3,000	3,000	0
100	4910	Fleet Maintenance	53.1100	Gen. supplies / materials	2,000	446	2,000	2,000	0
100	4910	Fleet Maintenance	53.1270	Gasoline / diesel	2,397	444	3,150	3,229	79
100	4910	Fleet Maintenance	53.1600	Small equipment	1,800	0	11,500	11,500	0
100	4910	Fleet Maintenance	53.1607	Small Hand Tools	12,334	2,266	3,000	3,000	0
100	4910	Fleet Maintenance	53.1700	Other- Uniforms Purchase	1,551	540	1,500	1,500	0
100	4910	Fleet Maintenance	53.1750	Vehicle/ equipment parts	2,000	336	2,000	2,000	0
100	4910	Fleet Maintenance	54.1300	Buildings	0	7,864	11,330	0	(11,330)
100	4910	Fleet Maintenance	54.1350	Building Improvements	0	0	0	7,548	7,548
100	4910	Fleet Maintenance	54.2500	Equipment	6,185	0	13,900	0	(13,900)
Totals					617,556	280,523	638,648	673,477	34,829

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	5170	Health Centers & Clinics	52.2224	R&M Health Department	0	0	200	200	0
100	5170	Health Centers & Clinics	53.1140	Building Materials	3,000	422	3,000	3,000	0
100	5170	Health Centers & Clinics	53.1750	Vehicle / Equipment	5,000	0	5,000	5,000	0
100	5170	Health Centers & Clinics	54.2500	Equipment	12,000	0	12,000	0	(12,000)
100	5170	Health Centers & Clinics	57.2030	WC Health Department	406,400	101,600	406,400	406,400	0
100	5170	Health Centers & Clinics	57.2100	Advantage Behavior	92,197	0	92,197	92,197	0
Totals					518,597	102,022	518,797	506,797	(12,000)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	5443	Aid to Dependent Children	57.2080	WC DFACS	100,000	37,500	75,000	75,000	0
Totals					100,000	37,500	75,000	75,000	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	5452	Other -Pauper Burial Costs	52.3610	Pauper burial fee	2,000	1,500	2,000	2,500	500
Totals					2,000	1,500	2,000	2,500	500

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	5520	WC Senior Citizens, Inc.	57.2110	WC Senior Citizens	189,938	94,969	189,938	189,938	0
Totals					189,938	94,969	189,938	189,938	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	6130	Recreation Programs	51.1100	Regular employees	816,787	377,425	1,012,836	1,059,918	47,082
100	6130	Recreation Programs	51.1200	Temporary employees	41,878	11,545	91,824	74,582	-17,242
100	6130	Recreation Programs	51.1300	Overtime	45,596	19,465	52,734	52,524	-210
100	6130	Recreation Programs	51.2100	Group insurance	249,688	110,324	316,771	299,785	-16,986
100	6130	Recreation Programs	51.2200	FICA contribution	56,045	24,742	71,946	75,103	3,157
100	6130	Recreation Programs	51.2300	Medicare	13,107	5,786	16,826	17,564	738
100	6130	Recreation Programs	51.2410	Defined Contribution	29,135	72,796	169,314	148,184	-21,130
100	6130	Recreation Programs	51.2700	Workers compensation	23,391	22,115	26,375	26,534	159

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	6130	Recreation Programs	51.2910	Longevity	3,255	2,710	3,025	3,250	225
100	6130	Recreation Programs	51.2920	Vacation Payout	927	1,086	0	0	0
100	6130	Recreation Programs	52.2240	R & M - Service agreements	9,000	8,521	8,521	7,675	-846
100	6130	Recreation Programs	52.3200	Communications	4,000	1,258	4,000	4,000	0
100	6130	Recreation Programs	52.3400	Printing and binding	1,000	0	1,000	1,000	0
100	6130	Recreation Programs	52.3600	Dues and fees	3,000	0	3,000	3,000	0
100	6130	Recreation Programs	52.3606	Interest, Penalty, Bank Fee	1,900	456	1,000	1,000	0
100	6130	Recreation Programs	52.3700	Education and training	1,000	1,410	2,000	2,500	500
100	6130	Recreation Programs	52.3851	Contract- Youth Basketball	80,000	15,355	80,000	85,000	5,000
100	6130	Recreation Programs	52.3852	Contract- Adult Basketball	4,850	0	4,850	4,850	0
100	6130	Recreation Programs	52.3853	Contract- Youth Baseball	124,000	57,900	130,000	135,000	5,000
100	6130	Recreation Programs	52.3855	Contract- Soccer	25,000	8,347	30,000	35,000	5,000
100	6130	Recreation Programs	52.3856	Contract- Football	15,686	21,311	21,206	25,000	3,794
100	6130	Recreation Programs	52.3858	Contract Labor- Fitness	58,200	16,396	58,200	60,000	1,800
100	6130	Recreation Programs	52.3861	Volleyball Contract Labor	14,397	11,613	11,613	17,500	5,887
100	6130	Recreation Programs	52.3862	Contract - Pickleball	3,100	950	950	0	-950
100	6130	Recreation Programs	52.3905	Fees Refunded	16,500	8,527	15,000	17,500	2,500
100	6130	Recreation Programs	52.3961	Sales Tax Fee	500	0	500	500	0
100	6130	Recreation Programs	53.1100	Gen. supplies / materials	9,599	0	4,721	10,000	5,279
100	6130	Recreation Programs	53.1160	Basketball costs	50,000	20,861	50,000	72,250	22,250
100	6130	Recreation Programs	53.1161	Youth baseball/softball	130,780	33,581	145,000	230,575	85,575
100	6130	Recreation Programs	53.1162	Cheerleading costs	38,662	45,164	45,164	54,164	9,000
100	6130	Recreation Programs	53.1163	Football costs	49,100	43,047	50,000	57,500	7,500
100	6130	Recreation Programs	53.1164	Soccer costs	40,000	11,446	40,000	54,750	14,750
100	6130	Recreation Programs	53.1169	Concession wholesale cost	3,150	477	2,500	2,500	0
100	6130	Recreation Programs	53.1171	Spec. Event: Fish Rodeo	3,256	2,235	20,000	50,000	30,000
100	6130	Recreation Programs	53.1173	Flag Football Cost	5,000	2,541	7,500	22,500	15,000
100	6130	Recreation Programs	53.1174	Youth Track Costs	7,000	0	6,000	7,875	1,875
100	6130	Recreation Programs	53.1177	Cross County Cost	4,000	3,499	4,000	5,675	1,675
100	6130	Recreation Programs	53.1178	Volleyball	13,000	3,718	15,000	33,125	18,125
100	6130	Recreation Programs	53.1700	Other- Uniforms Purchase	5,800	7,561	6,700	6,700	0
Totals					2,001,289	974,168	2,530,076	2,764,583	234,507

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	6220	Park Areas	51.1100	Regular employees	856,271	386,224	1,063,639	1,078,920	15,281
100	6220	Park Areas	51.1200	Temporary employees	49,200	26,094	59,100	57,660	(1,440)
100	6220	Park Areas	51.1300	Overtime	37,203	23,794	46,038	63,164	17,126
100	6220	Park Areas	51.2100	Group insurance	257,023	118,507	324,106	314,709	(9,397)
100	6220	Park Areas	51.2200	FICA contribution	59,226	26,496	72,761	75,873	3,112
100	6220	Park Areas	51.2300	Medicare	13,851	6,197	17,017	17,745	728
100	6220	Park Areas	51.2410	Defined Contribution Workers Compensation	36,175	79,087	180,032	153,991	(26,041)
100	6220	Park Areas	51.2700	Longevity	23,268	21,334	25,444	25,598	154
100	6220	Park Areas	51.2910		4,480	3,690	4,790	3,950	(840)
100	6220	Park Areas	51.2920	Vacation Payout	8,104	5,458	0	0	0
100	6220	Park Areas	52.1230	Consulting/Contract ed Srv	2,000	0	3,000	3,000	0
100	6220	Park Areas	52.2110	Disposal of garbage	6,000	2,998	6,000	12,000	6,000
100	6220	Park Areas	52.2121	Hauling	8,820	0	4,000	20,000	16,000
100	6220	Park Areas	52.2140	Lawn care	58,905	21,357	72,000	85,000	13,000
100	6220	Park Areas	52.2200	Repairs and Maintenance	10,300	2,500	13,390	30,000	16,610
100	6220	Park Areas	52.2210	R & M - vehicles	1,927	2,426	2,426	5,000	2,574
100	6220	Park Areas	52.2220	R & M - Public Buildings	12,350	0	12,000	12,000	0
100	6220	Park Areas	52.2240	R & M - Service agreemnts	6,798	4,656	6,570	13,350	6,780
100	6220	Park Areas	52.2242	R&M Svc Agreemt-Elevator	28,500	17,104	32,000	35,500	3,500
100	6220	Park Areas	52.2320	Rental of equip/vehicles	2,000	0	4,000	7,000	3,000
100	6220	Park Areas	52.3200	Communications	29,500	10,461	29,500	29,500	0
100	6220	Park Areas	52.3400	Printing and bind	500	0	500	500	0
100	6220	Park Areas	52.3500	Travel	8,400	7,521	7,184	15,000	7,816
100	6220	Park Areas	52.3600	Dues and fees	1,000	0	1,000	2,000	1,000
100	6220	Park Areas	52.3700	Education and training	2,620	450	3,000	4,000	1,000
100	6220	Park Areas	53.1100	Gen. supplies / materials	70,202	25,112	85,000	90,000	5,000
100	6220	Park Areas	53.1101	Gen Supplies-Janitorial	32,000	25,323	36,000	40,000	4,000
100	6220	Park Areas	53.1140	Building Material	20,000	5,414	20,000	20,000	0
100	6220	Park Areas	53.1155	Lawn Care / In-House	21,500	13,810	50,000	95,000	45,000
100	6220	Park Areas	53.1200	Energy	460,000	208,390	490,000	530,000	40,000
100	6220	Park Areas	53.1270	Gasoline / diesel	36,533	6,404	39,705	40,698	993
100	6220	Park Areas	53.1600	Small equipment	87,701	227,726	329,961	128,685	(201,276)
100	6220	Park Areas	53.1601	Ice Machines, Etc	26,736	9,204	12,000	16,000	4,000
100	6220	Park Areas	53.1700	Other- Uniforms Purchase	6,495	10,001	6,900	6,900	0
100	6220	Park Areas	53.1750	Vehicle/ equipment parts	45,000	19,050	55,000	65,000	10,000
100	6220	Park Areas	54.1200	Site Improvements	261,777	1,748	15,000	249,000	234,000
100	6220	Park Areas	54.1350	Building Improvements	0	0	0	26,000	26,000
100	6220	Park Areas	54.2200	Vehicles	0	113,490	113,000	0	(113,000)
100	6220	Park Areas	54.2500	Equipment	96,900	5,813	306,100	0	(306,100)
100	6220	Park Areas	58.1200	Capital Lease (principal)	8,645	3,618	8,783	9,133	350
100	6220	Park Areas	58.2200	Capital Lease (interest)	1,225	411	887	536	(351)
Totals					2,699,135	1,441,868	3,557,833	3,382,412	(175,421)

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	6510	Library Admn	57.2040	Regional library system	432,000	231,000	462,000	537,444	75,444
Totals					432,000	231,000	462,000	537,444	75,444

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7110	Conservation Administration	57.2020	WC Soil & Water Conserva	21,304	0	21,960	23,870	1,910
Totals					21,304	0	21,960	23,870	1,910

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7131	USDA	51.1100	Regular employees	45,194	18,770	44,944	46,064	1,120
100	7131	USDA	51.2100	Group insurance	15,998	8,324	16,062	18,702	2,640
100	7131	USDA	51.2200	FICA contribution	2,942	1,242	2,892	3,034	142
100	7131	USDA	51.2300	Medicare	688	291	676	710	34
100	7131	USDA	51.2410	Defined Contribution	8,801	3,828	8,636	6,866	(1,770)
100	7131	USDA	51.2700	Workers compensation	269	148	177	178	1
100	7131	USDA	51.2910	Longevity	1,650	1,700	1,700	1,750	50
100	7131	USDA	51.2920	Vacation Payout	861	0	0	0	0
Totals					76,403	34,303	75,087	77,304	2,217

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7132	County Extension Service	51.1100	Regular employees	136,996	59,945	147,322	151,424	4,102
100	7132	County Extension Service	51.1200	Temporary employees	14,545	5,461	15,454	15,454	0
100	7132	County Extension Service	51.2100	Group insurance	64	0	0	0	0
100	7132	County Extension Service	51.2200	FICA contribution	9,413	3,836	10,092	10,598	506
100	7132	County Extension Service	51.2300	Medicare	2,201	897	2,360	2,479	119
100	7132	County Extension Service	51.2410	Defined Contribution	26,539	3,451	10,313	12,317	2,004
100	7132	County Extension Service	51.2430	Other Retirement	28,014	13,183	29,010	33,262	4,252
100	7132	County Extension Service	51.2700	Workers compensation	7,057	4,878	5,818	5,853	35
100	7132	County Extension Service	51.2910	Longevity	280	0	0	0	0
100	7132	County Extension Service	52.2220	R & M - Public Buildings	485	0	485	485	0
100	7132	County Extension Service	52.2240	R & M - Service agreements	1,940	551	1,940	1,940	0
100	7132	County Extension Service	52.2250	R & M - equipment repair	100	0	100	100	0
100	7132	County Extension Service	52.3200	Communications	200	2	200	200	0

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7132	County Extension Service	52.3300	Advertising	50	0	50	0	(50)
100	7132	County Extension Service	52.3500	Travel	2,000	988	2,000	3,000	1,000
100	7132	County Extension Service	52.3600	Dues and fees	1,000	318	1,000	1,500	500
100	7132	County Extension Service	52.3700	Education and training	1,700	715	1,500	2,000	500
100	7132	County Extension Service	52.3850	Contract labor	3,620	0	0	0	0
100	7132	County Extension Service	53.1100	Gen. supplies / materials	5,381	1,047	3,000	4,000	1,000
100	7132	County Extension Service	53.1270	Gasoline / diesel	1,577	175	1,884	1,931	47
100	7132	County Extension Service	53.1400	Books & periodicals	194	0	194	194	0
100	7132	County Extension Service	53.1600	Small equipment	4,580	0	3,000	3,500	500
100	7132	County Extension Service	53.1750	Vehicle/ equipment	5,000	4	500	1,500	1,000
100	7132	County Extension Service	54.1300	Buildings	22,000	0	0	0	0
100	7132	County Extension Service	54.2200	Vehicles	0	0	0	0	31,500
Totals					274,936	95,451	236,222	251,737	47,015

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7140	Forest Resources	52.3980	Forest Protection	36,999	0	12,500	12,500	0
Totals					36,999	0	12,500	12,500	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7210	Protective Insp Admn	51.1100	Regular employees	473,614	214,386	517,689	528,170	10,481
100	7210	Protective Insp Admn	51.1102	Promotional Monies	21,621	0	15,533	9,527	(6,006)
100	7210	Protective Insp Admn	51.2100	Group insurance	130,923	70,597	121,923	159,561	37,638
100	7210	Protective Insp Admn	51.2200	FICA contribution	30,381	12,523	33,090	34,110	1,020
100	7210	Protective Insp Admn	51.2300	Medicare	7,105	2,929	7,739	7,977	238
100	7210	Protective Insp Admn	51.2410	Defined Contribution	85,808	40,740	93,710	79,938	(13,772)
100	7210	Protective Insp Admn	51.2700	Workers compensation	21,657	15,851	18,904	19,018	114
100	7210	Protective Insp Admn	51.2910	Longevity	280	490	490	735	245
100	7210	Protective Insp Admn	51.2920	Vacation Payout	0	1,260	0	0	0
Totals					771,389	358,776	809,078	839,036	29,958

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7400	Planning & Zoning	51.1100	Regular employees	527,327	241,929	562,768	610,523	47,755
100	7400	Planning & Zoning	51.1102	Promotional Monies	13,181	0	11,548	15,417	3,869
100	7400	Planning & Zoning	51.2100	Group insurance	147,493	70,210	147,493	155,276	7,783
100	7400	Planning & Zoning	51.2200	FICA contribution	33,630	14,612	35,847	39,696	3,849
100	7400	Planning & Zoning	51.2300	Medicare	7,865	3,417	8,383	9,284	901
100	7400	Planning & Zoning	51.2410	Defined Contribution	96,570	46,698	102,949	86,536	(16,413)
100	7400	Planning & Zoning	51.2700	Workers compensation	9,887	7,218	8,608	8,660	52
100	7400	Planning & Zoning	51.2910	Longevity	3,615	3,855	3,855	2,645	(1,210)
100	7400	Planning & Zoning	51.2920	Vacation Payout	10,294	3,051	0	0	0
100	7400	Planning & Zoning	52.1231	Consulting - Land Use Plan	3,000	4,138	25,000	30,000	5,000
100	7400	Planning & Zoning	52.1250	Mapping	500	0	500	500	0
100	7400	Planning & Zoning	52.2210	R & M - vehicles	1,200	0	1,200	1,200	0
100	7400	Planning & Zoning	52.2240	R & M - Service agreements	10,498	1,616	7,000	5,300	(1,700)
100	7400	Planning & Zoning	52.3200	Communications	15,700	2,875	15,700	10,700	(5,000)
100	7400	Planning & Zoning	52.3300	Advertising	2,450	1,205	2,500	3,500	1,000
100	7400	Planning & Zoning	52.3400	Printing and bind	4,050	715	5,500	4,500	(1,000)
100	7400	Planning & Zoning	52.3500	Travel	12,880	7,296	13,162	13,162	0
100	7400	Planning & Zoning	52.3600	Dues and fees	3,530	556	3,530	3,530	0
100	7400	Planning & Zoning	52.3700	Education and training	20,324	8,470	23,859	23,859	0
100	7400	Planning & Zoning	52.3850	Contract labor	119,000	23,880	100,000	100,000	0
100	7400	Planning & Zoning	52.3917	Finger	1,500	630	1,500	1,500	0
100	7400	Planning & Zoning	52.3960	Other Misc Fee Refunds	1,500	0	1,000	1,000	0
100	7400	Planning & Zoning	53.1100	Gen. supplies / materials	16,500	6,307	17,500	17,500	0
100	7400	Planning & Zoning	53.1270	Gasoline / diesel	22,654	2,882	31,512	32,300	788
100	7400	Planning & Zoning	53.1400	Books & periodicals	4,500	1,175	3,500	3,500	0
100	7400	Planning & Zoning	53.1600	Small equipment	2,500	0	1,500	5,500	4,000
100	7400	Planning & Zoning	53.1700	Other-Uniforms Purchase	13,000	368	13,000	16,000	3,000
100	7400	Planning & Zoning	53.1750	Vehicle/ equipment parts	4,840	2,187	4,840	4,840	0
100	7400	Planning & Zoning	54.2500	Equipment	0	9,500	13,000	0	(13,000)
100	7400	Planning & Zoning	58.1200	Capital Lease (principal)	12,082	5,231	12,873	13,717	844
100	7400	Planning & Zoning	58.2200	Capital Lease (interest)	3,518	1,152	2,527	1,683	(844)
Totals					1,125,588	471,173	1,182,154	1,221,828	39,674
Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7420	WC Planning Commission	52.3850	Contract labor	6,300	2,625	6,300	6,300	0
Totals					6,300	2,625	6,300	6,300	0

Adopted Fiscal Year 2027 Budget
General Fund Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7430	WC Board of Appeals	52.3850	Contract labor	6,300	2,625	6,300	6,300	0
	Totals				6,300	2,625	6,300	6,300	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7450	Code enforcement	51.1100	Regular employees	232,604	74,600	224,670	184,264	(40,406)
100	7450	Code enforcement	51.1102	Promotional Monies	2,896	0	1,860	1,120	(740)
100	7450	Code enforcement	51.2100	Group insurance	64,193	27,232	64,193	61,438	(2,755)
100	7450	Code enforcement	51.2200	FICA contribution	14,759	4,549	14,144	11,784	(2,360)
100	7450	Code enforcement	51.2300	Medicare	3,452	1,064	3,308	2,756	(552)
100	7450	Code enforcement	51.2410	Defined Contribution	45,242	17,587	41,410	29,594	(11,816)
100	7450	Code enforcement	51.2700	Workers compensation	6,065	4,316	5,147	5,178	31
100	7450	Code enforcement	51.2910	Longevity	2,550	1,600	1,600	175	(1,425)
	Totals				371,761	130,948	356,332	296,309	(60,023)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7520	Economic Development	57.2070	WC Development Authority	569,000	288,595	569,000	663,080	94,080
100	7520	Economic Development	57.2090	WC Chamber of Commerce	0	0	0	0	0
	Totals				569,000	288,595	569,000	663,080	94,080

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
100	7630	Action, Inc.	57.2120	Action, Inc.	7,904	0	7,904	7,904	0
	Totals				7,904	0	7,904	7,904	0
	9100	Other Financing-GF	61.1018	OP Txfr Out to Fire 270			0	0	0
	9100	Other Financing-GF	61.1021	OP Trans Out to E-911			2,683,457	2,771,780	88,323
	9100	Other Financing-GF	61.1025	OP Trans Out to Fund 250			147,761	139,192	(8,569)
	9100	Other Financing-GF	61.1040	OP Trans Out to Debt Svc			229,095	4,152,175	3,923,080
	9100	Other Financing-GF	61.1051	OP Trxfr Out to EMS Fund			3,255,030	3,574,655	319,625
	9100	Other Financing-GF	61.1054	OP Trxfr Out to S/W Fund			1,236,643	1,340,071	103,428
	9100	Other Financing-GF	61.1120	OP Trxfr Out to Crime Victims			135,230	125,809	(9,421)
					0	0	7,687,216	12,103,682	4,416,466

General Fund Total Expenditures 107,095,513

Special Revenue Funds

**ADOPTED FISCAL YEAR 2027 BUDGET
SPECIAL REVENUE FUNDS**

DFAC Building Fund 201

Budget Unit	Title	FY27 Adopted Budget
5461	DFAC Building	542,250
DFAC Building Fund 201 Revenue Totals		542,250
5461	DFAC Building	542,250
DFAC Building Fund 201 Expenditure Totals		542,250

Law Library Fund 205

Budget Unit	Title	FY27 Adopted Budget
6511	Law Library Administration	66,400
Law Library Fund 205 Revenue Totals		66,400
6511	Law Library Administration	66,400
Law Library Fund 205 Expenditure Totals		66,400

Seized Drug Fund 210

Budget Unit	Title	FY27 Adopted Budget
3334	Seized Drug Fund	284,668
Seized Drug Fund 210 Revenue Totals		284,668
Totals		284,668
3334	Seized Drug Fund	284,668
Seized Drug Fund 210 Expenditure Totals		
Totals		

Forfeited Drug Fund 211

Budget Unit	Title	FY27 Adopted Budget
3333	Forfeited Drug Fund	33,325
Forfeited Drug Fund 211 Revenue Totals		33,325
3333	Forfeited Drug Fund	33,325
Forfeited Drug Fund 211 Expenditure Totals		33,325

**ADOPTED FISCAL YEAR 2027 BUDGET
SPECIAL REVENUE FUNDS**

Inmate Phone Fund 212

Budget Unit	Title	FY27 Adopted Budget
3313	Inmate Phone	1,036,800
Inmate Phone Fund 212 Revenue Totals		1,036,800
3313	Inmate Phone	1,036,800
Inmate Phone Fund 212 Expenditure Totals		1,036,800

Inmate Commissary Fund 213

Budget Unit	Title	FY27 Adopted Budget
3314	Inmate Commissary	645,400
Inmate Commissary Fund 213 Revenue Totals		645,400
3314	Inmate Commissary	645,400
Inmate Commissary Fund 213 Expenditure Totals		645,400

SO Forfeited Federal Drug Fund 214

Budget Unit	Title	FY27 Adopted Budget
3335	SO Forfeited Federal Drug Fund	542,350
SO Forfeited Federal Drug Fund 214 Revenue Totals		542,350
3335	SO Forfeited Federal Drug Fund	542,350
SO Forfeited Federal Drug Fund 214 Expenditure Totals		542,350

E-911 Fund 215

Budget Unit	Title	FY27 Adopted Budget
3800	E-911	1,915,224
9215	Operating Transfer-In from General Fund	2,771,780
E-911 Fund 215 Revenue Totals		4,687,004
3800	E-911	4,678,004
E-911 Fund 215 Expenditure Totals		4,687,004

ADOPTED FISCAL YEAR 2027 BUDGET
SPECIAL REVENUE FUNDS

Clerk's Authority Fund 216

Budget Unit		Title	FY27 Adopted Budget
2181	Clerk's Authority		1,200
Clerk's Authority Fund 216 Revenue Totals			1,200
2181	Clerk's Authority		1,200
Clerk's Authority Fund 216 Expenditure Totals			1,200

Juvenile Court Supplemental Services Fund 217

Budget Unit		Title	FY27 Adopted Budget
2611	Juvenile Court Supplemental Services		11,950
Juvenile Court Supplemental Services Fund 217 Revenue Totals			11,950
2611	Juvenile Court Supplemental Services		11,950
Juvenile Court Supplemental Services Fund 217 Expenditure Totals			11,950

DA Drug Forfeiture Fund 218

Budget Unit		Title	FY27 Adopted Budget
2225	DA Drug Forfeiture Fund		10,000
DA Drug Forfeiture Fund 218 Revenue Totals			10,000
2225	DA Drug Forfeiture Fund		10,000
DA Drug Forfeiture Fund 218 Expenditure Totals			10,000

ADOPTED FISCAL YEAR 2027 BUDGET
SPECIAL REVENUE FUNDS

LOC GOVT SHARE OPIOID FUND 223

Budget Unit	Title	FY27 Adopted Budget
3305	Opioid	150,000
Fund 223 Revenue Totals		150,000

3305	Opioid	150,000
Fund 223 Expenditure Totals		150,000

Multiple Grant Fund 250

Budget Unit	Title	FY27 Adopted Budget
2220	Victim Services Grants	90,000
2610	Juvenile Court Grants	24,918
5550	Partnership for the Families Grants	91,000
9250	Operating Transfer-In's GF	139,192
9251	Operating Transfer-In's CDATEF	10,693
Multiple Grant Fund 250 Revenue Totals		355,803

2220	Victim Services Grants	172,379
2610	Juvenile Court Grants	24,918
5550	Partnership for the Families Grants	158,506
Multiple Grant Fund 250 Expenditure Totals		355,803

County Drug Abuse Treatment Fund 251

Budget Unit	Title	FY27 Adopted Budget
5161	County Drug Abuse Treatment Fund	157,321
County Drug Abuse Treatment Fund 251 Revenue Totals		157,321

5161	County Drug Abuse Treatment Fund	128,128
9251	Operating Transfer-Out's	29,193
County Drug Abuse Treatment Fund 251 Expenditure Totals		157,321

ADOPTED FISCAL YEAR 2027 BUDGET
SPECIAL REVENUE FUNDS

Sheriff Youth Program Fund 252

Budget Unit	Title	FY27 Adopted Budget
3332	Sheriff Youth Program Fund	60,818
9252	Operating Transfer-In from CDATEF	18,500
Sheriff Youth Program Fund 252 Revenue Totals		79,318
3332	Sheriff Youth Program Fund	79,318
Sheriff Youth Program Fund 252 Expenditure Totals		79,318

Sheriff Program Fund 254

Budget Unit	Title	FY27 Adopted Budget
3390	Sheriff Program Fund	1,800
Sheriff Program Fund 254 Revenue Totals		1,800
3390	Sheriff Program Fund	1,800
Sheriff Program Fund 254 Expenditure Totals		1,800

Crime Victims Assistance Fund 255

Budget Unit	Title	FY27 Adopted Budget
2221	Crime Victims Assistance Fund	60,000
9255	Operating Transfer-In from General Fund	125,809
Crime Victims Assistance Fund 255 Revenue Totals		185,809
2221	Crime Victims Assistance Fund	185,809
Crime Victims Assistance Fund 255 Expenditure Totals		185,809

Fire District Fund 270

Budget Unit	Title	FY27 Adopted Budget
3520.270	Fire Fighting	15,109,384
Fire District Fund 270 Revenue Totals		15,109,384
3510.270	Fire Administration	1,334,930
3520.270	Fire Fighting	13,165,954
3540.270	Fire Training	49,000
3570.270	Fire Stations & Buildings	559,500
Fire District Fund 270 Expenditure Totals		15,109,384

Adopted Fiscal Year 2027 Budget Special Revenue Funds

Fund 201 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase/ (Decrease)
201	5461	DFAC BUILDING	36.1046	Interest Income- Restrict	1,978	182	1,000	1,000	0
201	5461	DFAC BUILDING	38.1025	Lease Payment from State	541,250	180,417	541,250	541,250	0
201	5461	DFAC BUILDING	38.9090	Other	20,103	0	0	0	0
Totals					563,331	180,599	542,250	542,250	0

Fund 201 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
201	5461	DFAC BUILDING	51.1100	Regular employees	3,000	1,588	4,500	4,500	0
201	5461	DFAC BUILDING	52.2220	R& M • Public Buildings	3,425	582	6,700	6,700	0
201	5461	DFAC BUILDING	52.2240	R& M - Service agreements	1,750	1,450	2,000	2,000	0
201	5461	DFAC BUILDING	52.3130	Ins• Property	8,230	8,230	10,230	10,230	0
201	5461	DFAC BUILDING	53.1100	Gen. supplies/ materials	0	0	1,233	1,233	0
201	5461	DFAC BUILDING	53.1140	Building Materials	400	1,110	3,400	3,400	0
201	5461	DFAC BUILDING	53.1150	Landscaping Materials	0	0	1,000	1,000	0
201	5461	DFAC BUILDING	53.1600	Small equipment	0	0	2,500	2,500	0
201	5461	DFAC BUILDING	53.1750	Vehicle/Equipment	3,000	1,814	4,000	4,000	0
201	5461	DFAC BUILDING	54.1200	Site improvements	33,900	0	0	26,853	26,853
201	5461	DFAC BUILDING	58.1301	Principal on OFAC Bldg	305,026	106,044	324,968	321,887	(3,081)
201	5461	DFAC BUILDING	58.2301	Interest OFAC Bldg	197,162	61,352	177,219	150,447	(26,772)
201	5461	DFAC BUILDING	58.3001	Fiscal/ Paying Agent Fee	7,438	4,438	4,500	7,500	3,000
Totals					563,331	186,608	542,250	542,250	0

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 205 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase/ (Decrease)
205	6511	Law library Admin	35.1260	Law library	61,270	21,213	76,270	66,200	(10,070}
205	6511	Law Library Admin	36.1045	Interest Income Unrestricted	1,030	30	1,030	100	(930}
205	6511	Law Library Admin	36.1120	Interest-Law library FD	100	10	100	100	0
Totals					62,400	21,253	77,400	66,400	(11,000)

Fund 205 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase/ (Decrease)
205	6511	Law Library Admin	52.3600	Dues and fees	0	0	1,500	1,500	0
205	6511	Law Library Admin	52.3850	Contract labor	5,340	2,225	6,900	6,900	0
205	6511	Law Library Admin	52.3900	Other	6,900	1,364	5,000	5,000	0
205	6511	Law Library Admin	53.1100	Gen. supplies/ materials	30,400	13,830	18,000	18,000	0
205	6511	law Library Admin	53.1400	Books & periodicals	19,760	10,140	46,000	35,000	(11,000)
Totals					62,400	27,559	77,400	66,400	(11,000)

Adopted Fiscal Year 2027 Budget Special Revenue Funds

Fund 210 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase/ (Decrease)
210	3334	Seized Drug Fund	38.9090	Other	0	0	83,661	284,668	201,007
	Totals				0	0	83,661	284,668	201,007

Fund 210 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase/ (Decrease)
210	3334	Seized Drug Fund	57.1000	Intergovernmental	0	0	83,661	284,668	201,007
	Totals				0	0	83,661	284,668	201,007

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 211 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
211	3333	Forfeited Drug Seizure	35.2000	Forfeitures	132,193	0	32,211	33,000	789
211	3333	Forfeited Drug Seizure	36.1100	Interest- Forfeited Drug	209	12	300	325	25
Totals					132,402	12	32,511	33,325	814

Fund 211 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
211	3333	Forfeited Drug Seizure	52.3200	Communications	2,300	769	0	0	0
211	3333	Forfeited Drug Seizure	52.3900	Other	8,208	0	0	0	0
211	3333	Forfeited Drug Seizure	53.1600	Small equipment	21,894	0	511	325	(186)
211	3333	Forfeited Drug Seizure	54.2200	Vehicles	100,000	0	32,000	33,000	1,000
Totals					132,402	769	32,511	33,325	814

Adopted Fiscal Year 2027 Budget Special Revenue Funds

Fund 212 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
212	3313	Inmate Phone	34.2360	Inmate Phone Usage Fees	303,200	122,999	945,794	1,030,000	84,206
212	3313	Inmate Phone	36.1040	Interest-Sheriff's Department	5,650	2,561	6,000	6,800	800
Totals					308,850	125,560	951,794	1,036,800	85,006

Fund 212 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
212	3313	Inmate Phone	52.2240	R & M - Service agreement	10,850	16,750	0	135,000	135,000
212	3313	Inmate Phone	53.1100	Gen. supplies / materials	102,000	0	500,000	300,000	(200,000)
212	3313	Inmate Phone	53.1110	Jail inmate supplies	28,000	7,500	0	300,000	300,000
212	3313	Inmate Phone	53.1600	Small equipment	0	5,880	250,000	50,000	(200,000)
212	3313	Inmate Phone	54.2200	Vehicles	168,000	52,517	201,794	200,000	(1,794)
212	3313	Inmate Phone	54.2500	Equipment	0	38,617	0	51,800	51,800
Totals					308,850	121,264	951,794	1,036,800	85,006

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 213 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
213	3314	Inmate Commissary	34.2340	Commissary	221,700	65,388	566,366	645,400	79,034
Totals					221,700	65,388	566,366	645,400	79,034

Fund 213 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
213	3314	Inmate Commissary	52.3300	Advertising	10,000	20,000	0	20,000	20,000
213	3314	Inmate Commissary	52.3900	Other	42,500	10,919	15,000	15,000	0
213	3314	Inmate Commissary	53.1100	Gen. supplies / materials	0	0	250,000	50,000	(200,000)
213	3314	Inmate Commissary	53.1110	Jail inmate supple	0	0	41,366	245,400	204,034
213	3314	Inmate Commissary	53.1600	Small equipment	69,200	7,476	130,000	130,000	0
213	3314	Inmate Commissary	54.2200	Vehicles	100,000	26,698	130,000	185,000	55,000
Totals					221,700	65,093	566,366	645,400	79,034

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 214 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
214	3335	WC Forfeited Federal Drug	33.1110	Direct - Federal	295,400	83,226	438,000	540,000	102,000
214	3335	WC Forfeited Federal Drug	36.1100	Interest- Forfeited Drug	2,600	1,169	1,256	2,350	1,094
Totals					298,000	84,395	439,256	542,350	103,094

Fund 214 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
214	3335	WC Forfeited Federal Drug	52.3700	Education and Training	0	4,004	0	0	0
214	3335	WC Forfeited Federal Drug	53.1600	Small equipment	90,000	56,645	114,256	150,000	35,744
214	3335	WC Forfeited Federal Drug	54.2200	Vehicles	158,500	59,925	325,000	350,000	25,000
214	3335	WC Forfeited Federal Drug	54.2500	Equipment	49,500	0	0	42,350	42,350
Totals					49,500	120,574	439,256	542,350	103,094

Adopted Fiscal Year 2027 Budget Special Revenue Funds

Fund 215 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
215	3800	E-911	31.4901	Fireworks Excise Tax	1,400	1,207	1,400	1,400	0
215	3800	E-911	33.7010	Intergovt Rev- Oconee	320,000	263,933	320,000	268,711	(51,289)
215	3800	E-911	33.7011	Intergovt Rev- Greene Co	270,000	274,150	254,000	279,113	25,113
215	3800	E-911	34.2500	E-911 Non Prepaid Charges	1,805,000	613,992	1,125,000	1,125,000	0
215	3800	E-911	34.2511	E-911 Prepaid Wireless Cell	374,000	94,540	240,000	190,000	(50,000)
215	3800	E-911	38.1050	Communication Tower Lease	58,350	29,654	50,000	50,000	0
215	3800	E-911	38.9020	Reimbursement - Expense	250	8	0	0	0
215	3800	E-911	38.9090	Other	2,000	974	800	1,000	200
		Other Financing- E-							
215	9215	911	39.1110	Op trans in frm Gen Fund	0	0	0	2,771,780	2,771,780
Totals					2,831,000	1,278,458	1,991,200	4,687,004	2,695,804

Fund 215 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
215	3800	E-911	51.1100	Regular employees	1,185,916	602,420	1,623,974	1,864,826	240,852
215	3800	E-911	51.1102	Promotional Monies	0	0	15,248	17,197	1,949
215	3800	E-911	51.1300	Overtime	180,965	91,479	231,549	262,670	31,121
215	3800	E-911	51.2100	Group insurance	402,052	199,924	491,496	540,121	48,625
215	3800	E-911	51.2200	FICA contribution	98,406	41,450	116,495	133,495	17,000
215	3800	E-911	51.2300	Medicare	23,014	9,694	27,245	31,221	3,976
215	3800	E-911	51.2410	Defined Contribution	76,601	124,922	288,396	264,300	(24,096)
215	3800	E-911	51.2700	Workers' compensation	5,115	4,100	5,418	6,568	1,150
215	3800	E-911	51.2910	Longevity	7,780	8,175	8,175	8,460	285
215	3800	E-911	51.2920	Vacation Payout	12,542	6,296	0	0	0
215	3800	E-911	52.2223	R & M - E911 building	14,000	4,583	14,000	14,000	0
215	3800	E-911	52.2240	R & M - Service agreements	1,164,550	1,217,909	1,184,708	1,040,171	(144,537)
215	3800	E-911	52.2241	Service Agreements- Bldg	17,000	10,769	13,000	13,500	500
215	3800	E-911	52.2250	R & M - equipment repairs	4,200	45	1,000	2,500	1,500
215	3800	E-911	52.2321	Tower Leases	15,100	6,688	15,855	16,650	795
215	3800	E-911	52.3165	1st Responder PTS	1,250	2,581	2,287	1,291	(996)
215	3800	E-911	52.3200	Communications	5,000	(487)	5,000	2,500	(2,500)
215	3800	E-911	52.3210	Telephone- E911 Cost	250,000	92,279	431,500	302,800	(128,700)
215	3800	E-911	52.3400	Printing and binding	500	0	500	500	0
215	3800	E-911	52.3500	Travel	6,000	0	5,000	5,000	0
215	3800	E-911	52.3600	Dues and fees	2,500	6,324	12,375	12,375	0
215	3800	E-911	52.3700	Education and training	11,275	1,507	16,000	16,000	0
215	3800	E-911	53.1100	Gen. supplies / materials	3,200	0	2,700	2,700	0
215	3800	E-911	53.1200	Energy	50,000	20,349	50,000	50,000	0
215	3800	E-911	53.1400	Books & periodicals	3,000	0	3,000	3,000	0
215	3800	E-911	53.1600	Small equipment	26,150	2,729	4,400	4,000	(400)
215	3800	E-911	53.1700	Other - Uniforms Purchase	2,500	2,384	2,500	5,000	2,500
215	3800	E-911	54.2500	Equipment	0	5,474	70,773	0	(70,773)
215	3800	E-911	58.1302	Windsor Tower Principal	52,921	27,797	56,675	57,099	424
215	3800	E-911	58.1303	Subscription Principal	0	0	0	6,916	6,916
215	3800	E-911	58.2302	Windsor Tower Interest	1,035	0	388	2,004	1,616
215	3800	E-911	58.2303	Subscription Interest	0	0	0	140	140
Totals					3,622,572	2,489,391	4,699,657	4,687,004	(12,653)

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 216 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
216	2181	Clerks Authority Spec Rev	36.1030	Interest- Clerk Sup Court	1,233	496	1,233	1,200	(33)
216	2181	Clerks Authority Spec Rev	38.9091	Clerk Authority Reimburs	0	0	0	0	0
Totals					1,233	496	1,233	1,200	(33)

Fund 216 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
216	2181	Clerks Authority Spec Rev	53.1100	Gen. supplies / materials	1,233	0	1,233	1,200	(33)
216	9216	Other Financing	61.1010	Op Transfer Out to GF	0	0	0	0	0
Totals					1,233	0	1,233	1,200	(33)

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 217 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
217	2611	Juv CT Supplemental Svcs	36.1001	Interest	100	65	0	100	100
217	2611	Juv CT Supplemental Svcs	38.9090	Other	42,100	15,525	41,700	11,850	(29,850)
Totals					42,200	15,590	41,700	11,950	(29,750)

Fund 217 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
217	2611	Juv CT Supplemental Svcs	52.1230	Consulting/Contracted Srv	30,000	700	30,000	5,950	(24,050)
217	2611	Juv CT Supplemental Svcs	52.3100	Insurance	4,500	0	4,500	0	(4,500)
217	2611	Juv CT Supplemental Svcs	52.3900	Other	700	0	200	0	(200)
217	2611	Juv CT Supplemental Svcs	53.1100	Gen. supplies / materials	6,000	237	6,000	6,000	0
217	2611	Juv CT Supplemental Svcs	53.1750	Vehicle/ equipment parts	1,000	0	1,000	0	(1,000)
Totals					42,200	937	41,700	11,950	(29,750)

Adopted Fiscal Year 2027 Budget
Special Revenue Funds

Fund 218 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
218	2225	DA Drug Forfeiture	35.1341	Forfeiture Fees	8,200	3,498	6,000	10,000	4,000
218	2225	DA Drug Forfeiture	36.1100	Interest	10	8	0	0	0
Totals					8,210	3,506	6,000	10,000	4,000

Fund 218 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
218	2225	DA Drug Forfeiture	52.3500	Travel	2,000	0	2,000	2,000	0
218	2225	DA Drug Forfeiture	52.3600	Dues and Fees	105	0	0	0	0
218	2225	DA Drug Forfeiture	52.3700	Education and Training	1,330	0	2,000	2,000	0
218	2225	DA Drug Forfeiture	52.3900	Other	3,775	817	1,000	0	(1,000)
218	2225	DA Drug Forfeiture	52.3960	Other Misc Fee	1,000	0	1,000	0	(1,000)
218	2225	DA Drug Forfeiture	53.1100	Gen. supplies / materials	0	0	1,000	6,000	5,000
218	9218	Other Financing	61.1010	Operating Transfer out to GF	0	0	0	0	0
218	9218	Other Financing	61.1016	Operating Transfer out to 211	0	0	0	0	0
Totals					8,210	817	7,000	10,000	3,000

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 223 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
223	3305	Opioid	38.0005	Nat'l Opioid Settlement	154,750	111,369	0	150,000	150,000
Totals					154,750	111,369	0	150,000	150,000

Fund 223 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
223	3305	Opioid	53.1100	Gen. supplies/materials	154,750	0	0	150,000	150,000
Totals					154,750	0	0	150,000	150,000

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 250 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
250	2220	Victim Services	33.4110	Direct - State	86,066	44,603	55,000	90,000	35,000
250	2610	Juvenile Court Grants	33.1150	Indirect - Federal	0	0	0	24,918	24,918
250	5550	Health and Welfare	33.4210	Direct Reimbursement-	56,250	12,953	56,250	56,250	0
250	5550	Health and Welfare	38.9020	expenses	35,050	8,691	34,750	34,750	0
250	9250	Other Fin-Multiple Grant	39.1110	OP Trans In From Gen	108,913	0	147,761	139,192	(8,569)
250	9250	Other Fin-Multiple Grant	39.1121	Fund OP Trxf In From CDATEF	10,503	0	35,643	10,693	(24,950)
Totals					296,782	66,247	329,404	355,803	26,399

Fund 250 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
250	2220	Victim Services	51.1100	Regular employees	108,391	47,306	120,931	122,689	1,758
250	2220	Victim Services	51.2100	Group insurance	16,263	7,655	26,888	19,109	(7,779)
250	2220	Victim Services	51.2200	FICA contribution	6,569	2,869	7,578	7,875	297
250	2220	Victim Services	51.2300	Medicare	1,553	671	1,772	1,842	70
250	2220	Victim Services	51.2410	Defined Contribution	4,368	9,536	23,068	18,145	(4,923)
250	2220	Victim Services	51.2700	Workers compensation	1,550	1,141	1,361	1,369	8
250	2220	Victim Services	51.2910	Longevity	1,425	1,300	1,300	1,350	50
Totals					140,119	70,478	182,898	172,379	(10,519)

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
250	2610	Juvenile Court Grants	52.1230	Consulting/Contracted Srv	0	3,192	0	18,445	18,445
250	2610	Juvenile Court Grants	53.1100	Gen. supplies / materials	0	2,292	0	6,473	6,473
Totals					0	5,484	0	24,918	24,918

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
250	5550	Partnership for Families	52.3500	Travel	2,500	990	2,500	2,500	0
250	5550	Partnership for Families	52.3850	Contract labor	84,198	43,419	87,756	99,756	12,000
250	5550	Partnership for Families	57.2010	WC Com Children & Youth	69,965	12,953	56,250	56,250	0
Totals					156,663	57,362	146,506	158,506	12,000

Fund 250 Total Expenditures 355,803

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 251 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
251	5161	County Drug Abuse Trmnt	35.1411	Sub Abuse- Superior Ct	87,911	30,304	90,291	86,660	(3,631)
251	5161	County Drug Abuse Trmnt	35.1412	Sub Abuse- Probate Ct	27,650	8,043	34,650	32,811	(1,839)
251	5161	County Drug Abuse Trmnt	35.1414	Sub Abuse- Monroe	7,254	4,233	8,318	8,266	(52)
251	5161	County Drug Abuse Trmnt	35.1415	Sub Abuse- Loganville	6,650	566	12,089	8,562	(3,527)
251	5161	County Drug Abuse Trmnt	35.1416	Sub Abuse- Social Circle	1,560	382	6,124	4,102	(2,022)
251	5161	County Drug Abuse Trmnt	35.1417	Sub Abuse- Walnut Grove	2,500	39	2,500	1,500	(1,000)
251	5161	County Drug Abuse Trmnt	36.1095	Interest- Other- CDATEF	3,150	5,140	650	15,420	14,770
Totals					136,675	48,707	154,622	157,321	2,699

Fund 251 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
251	5161	County Drug Abuse Trmnt	57.2010	WC Com Children & Youth	25,140	6,285	35,644	35,643	(1)
251	5161	County Drug Abuse Trmnt	57.2030	WC Health Department	0	0	0	0	0
251	5161	County Drug Abuse Trmnt	57.2260	WC Resource Court	85,232	10,487	92,485	92,485	0
251	5161	County Drug Abuse Trmnt	57.9001	Contingency	0	0	0	0	0
251	9251	Other Financing	61.1014	OP Trxfr Out to Fund 252	0	0	15,800	18,500	2,700
251	9251	Other Financing	61.1025	OP Trans Out to Fund 250	0	0	10,693	10,693	0
					110,372	16,772	154,622	157,321	2,699

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 252 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
252	3332	Sheriff Youth Prog Fund	36.1040	Interest- Sheriff's Dept	220	66	390	400	10
252	3332	Sheriff Youth Prog Fund	37.1001	Contribution- Golf Tournament	5,721	0	35,000	38,000	3,000
252	3332	Sheriff Youth Prog Fund	37.1530	Contributions - Other	13,100	0	20,000	20,000	0
252	3332	Sheriff Youth Prog Fund	38.9090	Other	28,780	37,840	1,200	2,418	1,218
252	9252	Sheriff Youth Prog Fund	39.1121	OP Trxt In From CDATEF	15,800	14,631	15,800	18,500	2,700
Totals					63,621	52,537	72,390	79,318	6,928

Fund 252 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
252	3332	Sheriff Youth Prog Fund	52.3900	Other	37,635	21,917	6,000	10,000	4,000
252	3332	Sheriff Youth Prog Fund	53.1100	Gen. supplies / materials	25,986	0	42,390	58,318	15,928
252	3332	Sheriff Youth Prog Fund	53.1300	Food	0	201	0	1,000	1,000
252	3332	Sheriff Youth Prog Fund	53.1600	Small equipment	0	0	24,000	10,000	(14,000)
Totals					63,621	22,118	72,390	79,318	6,928

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 254 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
254	3390	Sheriff Program Fund	38.9090	Other	3,582	0	3,111	1,800	(1,311)
	Totals				3,582	0	3,111	1,800	(1,311)

Fund 254 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
254	3390	Sheriff Program Fund	52.3900	Other	3,582	493	3,111	1,800	(1,311)
	Totals				3,582	493	3,111	1,800	(1,311)

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 255 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
255	2221	Crime Victims Asst Fund	35.1230	Victim assistance	90,000	34,350	50,000	60,000	10,000
255	9255	Other Financing- Crime Victims	39.1110	Op trans in frm Gen Fund	71,603	16,398	135,230	125,809	(9,421)
Totals					161,603	50,748	185,230	185,809	579

Fund 255 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
255	2221	Crime Victims Asst Fund	51.1100	Regular employees	95,625	45,134	108,072	110,764	2,692
255	2221	Crime Victims Asst Fund	51.2100	Group insurance	21,492	9,917	21,487	22,776	1,289
255	2221	Crime Victims Asst Fund	51.2200	FICA contributions	5,604	2,665	6,724	7,062	338
255	2221	Crime Victims Asst Fund	51.2300	Medicare	1,405	623	1,573	1,652	79
255	2221	Crime Victims Asst Fund	51.2410	Defined Contribution Workers compensation	16,850	8,716	19,141	15,750	(3,391)
255	2221	Crime Victims Asst Fund	51.2700	Longevity	432	292	348	350	2
255	2221	Crime Victims Asst Fund	51.2910	Vacation Payout	175	385	385	455	70
255	2221	Crime Victims Asst Fund	51.2920	Communications	1,697	1,086	0	2,500	2,500
255	2221	Crime Victims Asst Fund	52.3200	Other	15,000	3,624	15,000	12,000	(3,000)
255	2221	Crime Victims Asst Fund	52.3900	Witness expenses	0	0	5,000	5,000	0
255	2221	Crime Victims Asst Fund	52.3910	Gen. supplies / materials	0	0	1,000	1,000	0
255	2221	Crime Victims Asst Fund	53.1100	Food	3,323	0	5,000	5,000	0
255	2221	Crime Victims Asst Fund	53.1300	Op trans out to Gen Fund	0	0	1,500	1,500	0
255	9255	Other Financing	61.1010	Op trans out to Fund 250	0	0	0	0	0
255	9255	Other Financing	61.1025		0	0	0	0	0
Totals					161,603	72,442	185,230	185,809	579

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund 270 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
270	3520.270	Fire Fighting	31.1350	Railroad Equipment Insurance	1,300	0	0	0	0
270	3520.270	Fire Fighting	31.6200	premium	5,553,850	6,228,088	5,700,000	6,500,000	800,000
270	3520.270	Fire Fighting	31.8040	Fire District Tax Donation-	7,219,198	7,294,251	7,714,405	8,609,384	894,979
270	3520.270	Fire Fighting	37.1006	Healthcare found Reimbursement-	139,535	0	0	0	0
270	3520.270	Fire Fighting	38.9020	expenses	500	0	0	0	0
270	9270	Other Financing-Fire Fighting	39.1110	Op trans in frm Gen Fund	0	0	0	0	0
Totals					12,914,383	13,522,339	13,414,405	15,109,384	1,694,979

Fund 270 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
270	3510.270	Fire Administration	51.1100	Regular employees	738,551	316,366	761,982	851,689	89,707
270	3510.270	Fire Administration	51.1200	Temporary employees	45,150	0	45,240	46,748	1,508
270	3510.270	Fire Administration	51.1300	Overtime	1,000	0	1,000	0	(1,000)
270	3510.270	Fire Administration	51.2100	Group insurance	182,081	94,639	163,181	214,535	51,354
270	3510.270	Fire Administration	51.2200	FICA contribution	48,844	19,193	50,555	57,545	6,990
270	3510.270	Fire Administration	51.2300	Medicare Defined	11,424	4,489	11,823	13,458	1,635
270	3510.270	Fire Administration	51.2410	Contribution Workers	135,882	61,466	140,598	119,069	(21,529)
270	3510.270	Fire Administration	51.2700	compensation	12,938	9,602	11,452	11,521	69
270	3510.270	Fire Administration	51.2910	Longevity	6,585	6,895	7,175	7,865	690
270	3510.270	Fire Administration	51.2920	Vacation Payout	13,023	4,927	0	0	0
270	3510.270	Fire Administration	52.3200	Communications	2,000	386	2,000	2,500	500
270	3510.270	Fire Administration	52.3500	Travel	1,500	0	2,000	2,500	500
270	3510.270	Fire Administration	52.3600	Dues and fees Education and	2,000	128	2,000	3,000	1,000
270	3510.270	Fire Administration	52.3700	travel	1,850	0	2,000	2,500	500
270	3510.270	Fire Administration	53.1700	Other- Uniforms Purchase	1,500	636	1,500	2,000	500
Totals					1,204,328	518,727	1,202,506	1,334,930	132,424

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
270	3520.270	Fire Fighting	51.1100	Regular employees	5,230,870	2,189,664	5,463,363	6,015,988	552,625
270	3520.270	Fire Fighting	51.1102	Promotional Temporary	0	0	0	31,456	31,456
270	3520.270	Fire Fighting	51.1200	employees	787,962	370,564	876,000	897,900	21,900
270	3520.270	Fire Fighting	51.1300	Overtime	99,400	25,183	98,500	99,600	1,100
270	3520.270	Fire Fighting	51.2100	Group insurance	1,589,082	803,495	1,449,915	1,584,081	134,166
270	3520.270	Fire Fighting	51.2200	FICA contribution	382,412	155,317	400,453	446,852	46,399

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
270	3520.270	Fire Fighting	51.2300	Medicare Defined	89,435	36,324	93,654	104,506	10,852
270	3520.270	Fire Fighting	51.2410	Contribution	999,257	432,857	981,965	841,309	(140,656)
270	3520.270	Fire Fighting	51.2430	Other Retirement Workers	30,000	12,925	30,000	38,000	8,000
270	3520.270	Fire Fighting	51.2700	compensation	138,493	107,554	128,273	138,595	10,322
270	3520.270	Fire Fighting	51.2910	Longevity	18,395	20,290	21,060	22,860	1,800
270	3520.270	Fire Fighting	51.2920	Vacation Payout	31,316	16,235	0	0	0
270	3520.270	Fire Fighting	52.1260	Physicians	12,000	0	12,000	12,000	0
270	3520.270	Fire Fighting	52.2210	R & M - vehicles	100,000	73,903	100,000	160,000	60,000
270	3520.270	Fire Fighting	52.2240	R & M - Service agreements	153,700	99,452	145,160	166,000	20,840
270	3520.270	Fire Fighting	52.2320	Rental of equip/vehicles	3,500	1,084	3,500	3,500	0
270	3520.270	Fire Fighting	52.3120	Ins - Fleet	0	60,519	0	72,623	72,623
270	3520.270	Fire Fighting	52.3140	Ins - Gen Comp Liability	0	54,657	0	65,588	65,588
270	3520.270	Fire Fighting	52.3161	Firefighter Cancer Policy	20,000	15,752	16,000	16,000	0
270	3520.270	Fire Fighting	52.3165	1st Responder PTS	0	10,386	10,386	10,386	0
270	3520.270	Fire Fighting	52.3200	Communications	12,500	620	13,000	13,500	500
270	3520.270	Fire Fighting	52.3201	Communications- Fac Mgmt	59,900	31,180	49,400	0	(49,400)
270	3520.270	Fire Fighting	52.3600	Dues and fees	5,000	3,555	5,000	5,000	0
270	3520.270	Fire Fighting	52.3918	Finger Printing Gen. supplies /	500	0	500	500	0
270	3520.270	Fire Fighting	53.1100	materials	90,000	34,180	218,280	175,000	(43,280)
270	3520.270	Fire Fighting	53.1270	Gasoline / diesel	154,478	32,786	147,119	150,798	3,679
270	3520.270	Fire Fighting	53.1600	Small equipment	192,781	46,439	258,343	231,000	(27,343)
270	3520.270	Fire Fighting	53.1700	Other- Uniforms	176,000	132,262	178,000	207,200	29,200
270	3520.270	Fire Fighting	53.1750	Purchase Vehicle/ equipment parts	196,100	167,034	190,000	225,000	35,000
270	3520.270	Fire Fighting	54.2200	Vehicles	0	0	482,032	720,000	237,968
270	3520.270	Fire Fighting	54.2500	Equipment Insurance	274,905	67,403	110,000	146,300	36,300
270	3520.270	Fire Fighting	57.3020	Claims/Costs Capital Lease	0	0	0	15,000	15,000
270	3520.270	Fire Fighting	58.1200	(principal) Subscription	49,604	21,485	54,201	461,494	407,293
270	3520.270	Fire Fighting	58.1303	Principal Capital Lease	13,046	0	0	0	0
270	3520.270	Fire Fighting	58.2200	(interest) Subscription	10,753	3,664	6,156	87,918	81,762
270	3520.270	Fire Fighting	58.2303	Interest	285	0	0	0	0
Totals					10,921,674	5,026,769	11,542,260	13,165,954	1,623,694

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
270	3540.270	Fire Training	52.3500	Travel	5,000	3,172	5,000	6,000	1,000
270	3540.270	Fire Training	52.3700	Education and training	10,000	915	10,000	10,000	0
270	3540.270	Fire Training	52.3850	Contract Labor Building	500	500	500	2,000	1,500
270	3540.270	Fire Training	53.1140	Materials	6,000	569	6,000	6,000	0
270	3540.270	Fire Training	53.1270	Gasoline / diesel	1,397	0	0	0	0
270	3540.270	Fire Training	53.1400	Books & periodicals	8,073	6,260	7,000	10,000	3,000
270	3540.270	Fire Training	53.1600	Small equipment	35,000	380	15,000	15,000	0
Totals					65,970	11,796	43,500	49,000	5,500

**Adopted Fiscal Year 2027 Budget
Special Revenue Funds**

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
270	3570.270	Fire Station Bldg	52.2110	Disposal of garbage	10,775	6,080	9,500	12,000	2,500
270	3570.270	Fire Station Bldg	52.2222	R & M - Fire stations	81,000	15,513	81,000	81,000	0
270	3570.270	Fire Station Bldg	52.2242	R&M Svc Agreemt- Elevator	34,000	20,593	34,600	35,000	400
270	3570.270	Fire Station Bldg	52.3201	Communications - Fac Mgmt	0	0	0	61,000	61,000
270	3570.270	Fire Station Bldg	53.1140	Building Materials	24,000	1,993	24,000	24,000	0
270	3570.270	Fire Station Bldg	53.1150	Landscaping Materials	500	0	0	1,500	1,500
270	3570.270	Fire Station Bldg	53.1200	Energy Ice Machines,	215,709	53,068	163,000	175,000	12,000
270	3570.270	Fire Station Bldg	53.1601	Etc	10,000	3,880	12,000	16,000	4,000
270	3570.270	Fire Station Bldg	53.1750	Vehicle/ equipment parts	10,000	0	10,000	10,000	0
270	3570.270	Fire Station Bldg	54.1300	Building Building	0	7,981	140,000	0	(140,000)
270	3570.270	Fire Station Bldg	54.1350	Improvements	249,000	0	120,000	120,000	0
270	3570.270	Fire Station Bldg	54.2500	Equipment	61,500	0	24,000	24,000	0
Totals					696,484	109,108	618,100	559,500	(58,600)

Fire District Fund 270 Total Expenditure 15,109,384

Debt Service Fund

**Adopted Fiscal Year 2027 Budget
Debt Service Fund**

General Government Debt Service Fund 400

Budget Unit		Title	FY27 Adopted Budget
8000		Intergovernmental	245,469
8000		Operating Transfer-In from General Fund	4,152,175
General Government Debt Service Fund 400 Revenue Totals			4,397,644
8000		General Government Debt Service	4,397,644
General Government Debt Service Fund 400Expenditure Totals			4,397,644

**Adopted Fiscal Year 2027 Budget
Debt Service Fund**

Fund 400 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
400	8000	Debt Service	33.7010	Intergovt Rev- Oconee	129,707	125,034	125,034	120,404	(4,630)
400	8000	Debt Service	33.7011	Intergovt Rev- Greene Co	134,727	129,874	129,874	125,065	(4,809)
400	8000	Other Financing	39.1110	Op trans in frm Gen Fund	250,156	0	0	4,152,175	4,152,175
Totals					514,590	254,908	254,908	4,397,644	4,142,736

Fund 400 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
400	8000	Debt Service	58.1200	Capital lease (principal)	728,000	639,059	467,000	1,589,961	1,122,961
400	8000	Debt Service	58.1405	Arbitrage Rebate	0	0	0	2,727,664	2,727,664
400	8000	Debt Service	58.2200	Capital lease (interest)	24,590	20,274	17,003	80,019	63,016
Totals					752,590	659,333	484,003	4,397,644	3,913,641

Capital Project Funds

Adopted Fiscal Year 2027 Budget
Capital Project Funds

Public Safety Complex Fund 315

Budget Unit	Title	FY27 Adopted Budget
3325.22	Jail Bond 2021	5,760,000
Fund 315 Revenue Totals		5,760,000
3325.22	Jail Bond 2021	5,760,000
Fund 315 Expenditure Totals		5,760,000

2013 SPLOST III Fund 322

Budget Unit	Title	FY27 Adopted Budget
9322	Interest	12,500
2013 SPLOST III Fund 322 Revenue Totals		12,500
1565.13	Buildings	12,500
2013 SPLOST III Fund 322 Expenditure Totals		12,500

2019 SPLOST IV Fund 323

Budget Unit	Title	FY27 Adopted Budget
9323	Interest	365,000
2019 SPLOST IV Fund 323 Revenue Totals		365,000
1565.19	Buildings	65,000
4220.19	Buildings	300,000
2019 SPLOST IV Fund 323 Expenditure Totals		365,000

Adopted Fiscal Year 2027 Budget
Capital Project Funds

2025 SPLOST V Fund 324

Budget Unit	Title	FY27 Adopted Budget
9324	Other Finance SPLOST 2025	22,214,100
9324	Other Finance - Interest	55,000
2025 SPLOST V Fund 324 Revenue Totals		22,269,100
1565.24	Buildings	1,782,862
4220.24	Buildings	3,000,000
6220.24	Buildings	2,333,683
9324	Intergovt City of Between	82,490
9324	Intergovt City of Good Hope	69,559
9324	Intergovt City of Jersey	29,952
9324	Intergovt City of Loganville	2,251,217
9324	Intergovt City of Monroe	3,062,901
9324	Intergovt City of Social Circle	1,020,565
9324	Intergovt City of Walnut Grove	271,246
9324	Op Txfr Out to Fund 315	5,760,000
9324	Op Txfr Out to Fund 338	2,604,625
2025 SPLOST V Fund 324 Expenditure Totals		22,269,100

Public Facility Authority Fund 338

Budget Unit	Title	FY27 Adopted Budget
9338	Op Trxfr In From SPLOST	2,604,625
Fund 338 Revenue Totals		2,604,625
6220.23	Buildings	
6220.23	Bond Principal	1,095,000
6220.23	Bonds (Interest)	1,509,625
Fund 338 Expenditure Totals		2,604,625

Adopted Fiscal Year 2027 Budget
Capital Project Funds

Impact Fees Fund 355

Budget Unit	Title	FY27 Adopted Budget
1110.75	Board of Commissioners	3,750
1510.75	Financial Administration	15,500
3300.75	Sheriff's Department	35,800
3325.75	Jail Operations	38,500
3510.75	Fire Administration	162,500
3610.75	EMS	6,262
3800.75	E-911	3,750
6220.75	Park Areas	215,250
6510.75	Library Administration	82,850
9355	Interest/Impact Fee Bank	20,500
Impact Fees Fund 355 Revenue Totals		584,662
3510.75	Fire Administration	
6220.75	Park Areas	449,662
6510.75	Monroe Library	15,000
6510.75	O'Kelly Library	15,000
6510.75	W.H. Stanton Library	15,000
6510.75	Walnut Grove Library	15,000
7400.75	Consulting/Contracted	50,000
7400.75	Other Misc Fee Refunds	25,000
Impact Fees Fund 355 Expenditure Totals		584,662

Adopted Fiscal Year 2027 Budget
Capital Project Funds

Fund 315 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
315	3325.22	Jail Bond 2021	36.1042	Unreal Gain/Loss Interest	665,000	0	2,000,000	0	(2,000,000)
315	3325.22	Jail Bond 2021	36.1045	Interest Income	2,500,000	38,853	1,000,000	0	(1,000,000)
315	3325.22	Jail Bond 2021	36.1046	Interest Income- Restricted	0	0	0	0	0
315	3325.22	Jail Bond 2021	36.1210	Investment Income	75,000	0	150,000	0	(150,000)
315	3325.22	Jail Bond 2021	39.1110	Security	0	0	0	0	0
315	9315	Jail Bond 2021	39.1130	Op Trans in frm Gen Fund	2,400,000	2,400,000	0	5,760,000	5,760,000
315	9315	Jail Bond 2021	39.3601	OP Trxfr In From SPLOST	33,112,000	0	16,600,500	0	(16,600,500)
Totals					38,752,000	2,438,853	19,750,500	5,760,000	(13,990,500)

Fund 315 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
315	3325.22	Jail Bond 2021	52.3850	Contract labor	1,000,000	0	0	0	0
315	3325.22	Jail Bond 2021	54.1300	Buildings	33,573,519	(3,233,589)	14,000,000	0	(14,000,000)
315	3325.22	Jail Bond 2021	58.1116	Bond Principal	0	0	1,995,000	2,075,000	80,000
315	3325.22	Jail Bond 2021	58.2121	Bond Interest Exp	3,752,000	1,876,000	3,752,000	3,672,200	(79,800)
315	3325.22	Jail Bond 2021	58.3000	Fiscal agent's fees	4,000	2,430	3,500	12,800	9,300
315	9315	Other Finance - Jail Bond	61.1010	Op trans out-to Gen Fund	0	0	0	0	0
Totals					38,329,519	(1,355,159)	19,750,500	5,760,000	(13,990,500)

**Adopted Fiscal Year 2027 Budget
Capital Project Funds**

Fund 322 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
322	9322	Other Financing-2013 SPLOST	36.1150	Interest- SPLOST (Bank)	900,000	30,118	575,250	12,500	(562,750)
Totals					900,000	30,118	575,250	12,500	(562,750)

Fund 322 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
322	1565.13	Judicial Bldg SPLOST 2013	54.1218	Grubbs Property Develop	51,225	159	35,000	0	(35,000)
322	1565.13	Judicial Bldg SPLOST 2013	54.1300	Buildings	0	0	115,250	12,500	(102,750)
322	1565.13	Judicial Bldg SPLOST 2013	54.1303	Building Livestock Barn	151,300	3,693	0	0	0
322	1565.13	Judicial Bldg SPLOST 2013	54.1318	Grubbs Property Bldgs	14,440	0	25,000	0	(25,000)
322	1565.13	Judicial Bldg SPLOST 2013	54.2500	Equipment	19,334	11,740	0	0	0
322	3325.13	Jail SPLOST 2013	54.1300	Buildings	15,088,195	1,853,119	400,000	0	(400,000)
322	6220.13	Parks & Recreation SPLOST 2013	54.1200	Site Improvements	34,872	0	0	0	0
322	6220.13	Parks & Recreation SPLOST 2013	54.2500	Equipment	2,416	0	0	0	0
Totals					15,361,782	1,868,711	575,250	12,500	(562,750)

Adopted Fiscal Year 2027 Budget
Capital Project Funds

Fund 323 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
323	9323	Other Finance- 2019 SPLOST	31.3200	SPLOST Spec local option	11,100,000	0	0	0	0
323	9323	Other Finance- 2019 SPLOST	36.1150	Interest- SPLOST (Bank)	780,000	236,189	850,092	365,000	(485,092)
323	9323	Other Finance- 2019 SPLOST	39.1110	Op trans in frm Gen Fund	1,844,218	244,687	0	0	0
Totals					13,724,218	480,876	850,092	365,000	(485,092)

Fund 323 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
323	1565.19	Judicial Bldg SPLOST 2019	54.1300	Buildings	5,000	0	0	65,000	65,000
323	1565.19	Judicial Bldg SPLOST 2019	54.1306	Criswell Park / Arena, Pb	104,000	11,212	0	0	0
323	1565.19	Judicial Bldg SPLOST 2019	54.1350	Building Improvements	3,500	0	0	0	0
323	2800.19	Public Defender SPLOST 2019	54.1300	Buildings	4,000	0	0	0	0
323	3325.19	Jail SPLOST 2019	54.1300	Buildings	15,184,700	0	725,092	0	(725,092)
323	3610.19	EMS SPLOST 2019	54.2500	Equipment	0	180,712	0	0	0
323	4220.19	Rds & Bridges SPLOST 2019	52.1290	Engineering	183,490	56,816	0	0	0
323	4220.19	Rds & Bridges SPLOST 2019	52.2121	Hauling	172,945	46,145	0	0	0
323	4220.19	Rds & Bridges SPLOST 2019	52.3850	Contract Labor	2,365,980	457,474	87,500	300,000	212,500
323	4220.19	Rds & Bridges SPLOST 2019	53.1100	Gen. supplies / materials	2,230,000	222,542	0	0	0
323	4220.19	Rds & Bridges SPLOST 2019	54.1300	Buildings	68,045	50,067	125,000	0	(125,000)
323	4270.19	Traffic OP SPLOST 2019	52.3850	Contract Labor	80,730	41,245	0	0	0
323	6220.19	Parks and Recreation SPLOST 2019	54.1228	Site Imp- Ayers Park	433,105	14,295	0	0	0
323	6220.19	Parks and Recreation SPLOST 2019	54.1300	Buildings	73,635	4,807,938	0	0	0
323	6220.19	Parks and Recreation SPLOST 2019	54.1308	Ayers Park Building	7,946	0	0	0	0
323	6220.19	Parks and Recreation SPLOST 2019	54.1350	Building Improvements	97,095	3,789	0	0	0
323	9323	Other Finance-2019 SPLOST	57.1022	Intgovt-City Between	52,637	0	0	0	0
323	9323	Other Finance-2019 SPLOST	57.1023	Intgovt-City Good Hope	44,564	0	0	0	0
323	9323	Other Finance-2019 SPLOST	57.1024	Intrgovt-City Jersey	22,540	0	0	0	0
323	9323	Other Finance-2019 SPLOST	57.1025	Intgovt- City Loganville	1,364,195	0	0	0	0
323	9323	Other Finance-2019 SPLOST	57.1026	Intgovt-City Monroe	2,062,991	0	0	0	0
323	9323	Other Finance-2019 SPLOST	57.1027	Intrgovt-City Social Circ	674,894	0	0	0	0
323	9323	Other Finance-2019 SPLOST	57.1028	Intrgovt-City Walnut Grove	212,322	0	0	0	0
Totals					25,448,314	5,892,235	937,592	365,000	(572,592)

**Adopted Fiscal Year 2027 Budget
Capital Project Funds**

Fund 324 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
324	9324	Other Finance SPLOST 2025	31.3200	SPLOST Spec Local Option	10,410,000	7,506,944	4,762,440	22,214,100	17,451,660
324	9324	Other Finance SPLOST 2025	33.9008	Intergovt - Social Circle	0	0	0	0	0
324	9324	Other Finance SPLOST 2025	33.9009	Intergovt - Loganville	0	0	0	0	0
324	9324	Other Finance SPLOST 2025	33.9010	Intergovt - Between	0	0	0	0	0
324	9324	Other Finance SPLOST 2025	33.9011	Intergovt - Monroe	0	0	0	0	0
324	9324	Other Finance SPLOST 2025	33.9012	Intergovt - Walnut Grove	0	0	0	0	0
324	9324	Other Finance SPLOST 2025	33.9013	Intergovt - Good Hope	0	0	0	0	0
324	9324	Other Finance SPLOST 2025	33.9014	Intergovt - Jersey	0	0	0	0	0
324	9324	Other Finance SPLOST 2025	36.1150	Interest - SPLOST (Bank)	0	3,370	65,000	55,000	(10,000)
324	9324	Other Finance SPLOST 2025	39.1110	Op Trans in from Gen Fund	0	0	0	0	0
Totals					10,410,000	7,510,314	4,827,440	22,269,100	17,441,660

Fund 324 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
324	1565.24	Judicial Bldg SPLOST 2025	54.1300	Buildings	4,888,500	0	2,922,467	1,782,862	(1,139,605)
324	4220.24	Rds & Bridges SPLOST 2025	54.1300	Buildings	0	0	0	3,000,000	3,000,000
324	4270.24	Traffic OP SPLOST 2025	52.3850	Contract Labor	0	0	0	0	0
324	6220.24	Parks & Rec SPLOST 2025	54.1300	Buildings	0	0	0	2,333,683	2,333,683
324	9324	Other Finance-2025 SPLOST	57.1022	Intgovt-City Between	38,000	27,158	23,150	82,490	59,340
324	9324	Other Finance-2025 SPLOST	57.1023	Intgovt-City Good Hope	32,000	22,901	19,521	69,559	50,038
324	9324	Other Finance-2025 SPLOST	57.1024	Intrgovt-City Jersey	14,500	9,861	8,405	29,952	21,547
324	9324	Other Finance-2025 SPLOST	57.1025	Intgovt- City Loganville	1,000,000	741,164	631,785	2,251,217	1,619,432
324	9324	Other Finance-2025 SPLOST	57.1026	Intgovt-City Monroe	1,450,000	1,008,393	859,577	3,062,901	2,203,324
324	9324	Other Finance-2025 SPLOST	57.1027	Intrgovt-City Social Circ	465,000	335,999	286,413	1,020,565	734,152
324	9324	Other Finance-2025 SPLOST	57.1028	Intrgovt-City Walnut Grove	122,000	89,302	76,122	271,246	195,124
324	9324	Other Finance-2025 SPLOST	61.1019	Op Txfr Out To Fund 315	2,400,000	2,400,000	0	5,760,000	5,760,000
324	9324	Other Finance-2025 SPLOST	61.1058	Op Txfr Out to Fund 338	0	0	0	2,604,625	2,604,625
Totals					10,410,000	4,634,778	4,827,440	22,269,100	17,441,660

**Adopted Fiscal Year 2027 Budget
Capital Project Funds**

Fund 338 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
338	6220.23	Public Facility Authority	36.1001	Interest	245	74	0	0	0
338	6220.23	Public Facility Authority	36.1042	Unreal Gain/Loss	845,000	41,050	1,000,000	0	(1,000,000)
338	6220.23	Public Facility Authority	36.1045	Interest Income Unrestricted	154,755	5,023	1,000,000	0	(1,000,000)
338	6220.23	Public Facility Authority	36.1046	Interest Income Restricted	0	0	0	0	0
338	6220.23	Public Facility Authority	36.1210	Investment Income	500,000	50,771	1,000,000	0	(1,000,000)
338	9338	Other Financing	39.1130	Op Trxfr In From Splst	0	0	0	2,604,625	2,604,625
338	9338	Other Financing	39.1210	Op Trxfr In From Fund Gf	2,675,000	1,834,500	0	0	0
338	9338	Other Financing	39.3601	Proceeds From Bond Issue	29,862,992	0	8,603,000	0	(8,603,000)
Totals					34,037,992	1,931,418	11,603,000	2,604,625	(8,998,375)

Fund 338 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
338	6220.23	Public Facility Authority	54.1300	Buildings	32,344,992	4,606,297	9,000,000	0	(9,000,000)
338	6220.23	Public Facility Authority	58.1116	Bond principal	0	1,040,000	1,040,000	1,095,000	55,000
338	6220.23	Public Facility Authority	58.2100	Bond (Interest)	1,589,000	794,500	1,563,000	1,509,625	(53,375)
338	6220.23	Public Facility Authority	58.3000	Fiscal agent's fee	4,000	0	0	0	0
338	6220.23	Public Facility Authority	58.4000	Issuance costs	0	0	0	0	0
338	9338	Other Finance PF Authority 2023	61.1010	Op trans out-to Gen Fund	0	0	0	0	0
Totals					33,937,992	6,440,797	11,603,000	2,604,625	(8,998,375)

**Adopted Fiscal Year 2027 Budget
Capital Project Funds**

Fund 355 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
355	1110.75	Board of Commissioners	34.1323	Impact Fees	3,400	1,078	3,750	3,750	0
355	1510.75	Financial Administration	34.1323	Impact Fees	15,500	4,966	15,500	15,500	0
355	3300.75	Sheriff	34.1323	Impact Fees	32,872	10,326	35,800	35,800	0
355	3325.75	Jail Operations	34.1323	Impact Fees	35,404	10,967	38,500	38,500	0
355	3510.75	Fire Administration	34.1323	Impact Fees	138,926	44,427	162,500	162,500	0
355	3610.75	Ems	34.1323	Impact Fees	5,862	1,839	6,262	6,262	0
355	3800.75	E-911	34.1323	Impact Fees	3,327	1,043	3,750	3,750	0
355	6220.75	Park Areas	34.1323	Impact Fees	213,700	71,420	215,250	215,250	0
355	6510.75	Library Administration	34.1323	Impact Fees	79,200	26,251	82,850	82,850	0
355	9355	Other Fin- Impact Fees	36.1170	Interest/Impact Fees	20,400	9,289	20,500	20,500	0
355	9355	Other Fin- Impact Fees	39.1110	Op trans in frm GF	0	0	0	0	0
Totals					548,591	181,606	584,662	584,662	0

Fund 355 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
355	3300.75	Sheriff	54.1300	Buildings	12,500	0	0	0	0
355	3510.75	Fire Administration	54.2200	Vehicles	334,650	0	350,000	0	(350,000)
355	6220.75	Park Areas	54.1300	Buildings	66,441	0	124,662	449,662	325,000
355	6510.75	Library Administration	57.2041	Monroe Library- Impact Fee	15,000	19,697	15,000	15,000	0
355	6510.75	Library Administration	57.2042	O'Kelly Library- Impact Fee	15,000	18,646	15,000	15,000	0
355	6510.75	Library Administration	57.2043	W.H. Stanton Library- Impact	15,000	20,907	15,000	15,000	0
355	6510.75	Library Administration	57.2044	Walnut Grove Library	15,000	19,524	15,000	15,000	0
355	7400.75	Planning & Zoning	52.1230	Consulting/Contracted Srv	50,000	0	50,000	50,000	0
355	7400.75	Planning & Zoning	52.3960	Other Misc Fee Reunds	25,000	17,396	0	25,000	25,000
Totals					548,591	96,170	584,662	584,662	0

Enterprise Funds

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

HLC Water Treatment Facility Fund 504

Budget Unit	Title	FY27 Adopted Budget
4430	Water Treatment Facility	77,079,006
9508	Op Trxfer In From Water	4,299,263
Fund 504 Revenue Totals		81,378,269
4430	Water Treatment Facility	81,378,269
Fund 504 Expenditure Totals		81,378,269

Water Department Fund 507

Budget Unit	Title	FY27 Adopted Budget
4415	Water Admin	950,000
4446	Water Operations Dist	17,034,299
Fund 507 Revenue Totals		17,984,299
4415	Water Admin	1,364,130
4446	Water Operations Dist	9,929,126
9507	Op Trxfer Out to HLC (61.1056)	2,391,780
9507	Op Trxfer Out to Fund 504 (61.1057)	4,299,263
Fund 507 Expenditure Totals		17,984,299

Hard Labor Creek Reservoir Fund 508

Budget Unit	Title	FY27 Adopted Budget
4405	HLC Reservoir	7,570,370
9508	OP Trxfer in From Water	2,391,780
Fund 508 Revenue Totals		9,962,150
4405	HLC Reservoir	9,962,150
Fund 508 Expenditure Totals		9,962,150

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

EMS Fund 531

Budget Unit	Title	FY27 Adopted Budget
3610	EMS	4,604,000
9531	Operating Transfer-In from General Fund	3,574,655
EMS Fund 531 Revenue Totals		8,178,655
3610	EMS	8,178,655
EMS Fund 531 Expenditure Totals		8,178,655

Solid Waste Fund 540

Budget Unit	Title	FY27 Adopted Budget
4530	Solid Waste Disposal	790,500
4550	Recyclables Operations	350,140
9540	Operating Transfer-In from General Fund	1,340,071
Solid Waste Fund 540 Revenue Totals		2,480,711
4510	Solid Waste & Recycling Administration	234,679
4530	Solid Waste Disposal	1,506,763
4550	Recyclables Operations	718,269
4560	Closure & Post Closure	21,000
Solid Waste Fund 540 Expenditure Totals		2,480,711

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund 504 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
504	4430	Water Treatment Facility	33.4110	Direct- State Grant/ Loans/ Bonds	10,500,000	10,859,450	78,500,000	74,463,661	(4,036,339)
504	4430	Water Treatment Facility	36.1001	Interest	0	0	1,840,000	0	(1,840,000)
504	4430	Water Treatment Facility	36.1042	Unreal Gain/ Loss Interest	2,350,600	580,150	0	1,840,000	1,840,000
504	4430	Water Treatment Facility	36.1045	Interest Income Unrestric	663	0	0	0	0
504	4430	Water Treatment Facility	36.1046	Interest Income - Restrict	10,350	4,778	11,000	11,000	0
504	4430	Water Treatment Facility	36.1210	Investment Income Securit	1,164,000	295,964	764,345	764,345	0
504	9504	Other Financing	39.1200	Op Trxfr In From Water DEP	3,377,446	1,687,631	4,295,263	4,299,263	4,000
504	9504	Other Financing	39.1210	Op Trxfr In from Fund GF	90,000	0	0	0	0
Totals					17,493,059	13,427,973	85,410,608	81,378,269	(4,032,339)

Fund 504 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
504	4430	Water Treatment Facility	52.1230	Consulting/Contracted Srv	13,856,796	0	70,000,000	76,873,786	6,873,786
504	4430	Water Treatment Facility	52.1290	Engineering	0	0	8,500,000	0	(8,500,000)
504	4430	Water Treatment Facility	56.2018	Amort Bond Prem WTF	250,000	0	204,608	201,820	(2,788)
504	4430	Water Treatment Facility	58.1116	Bond Principal	0	0	920,000	970,000	50,000
504	4430	Water Treatment Facility	58.2100	Bonds (interest)	3,380,000	281,272	3,375,263	3,329,263	(46,001)
504	4430	Water Treatment Facility	58.3000	Fiscal agent's fees	5,263	2,600	3,400	3,400	0
504	9504	Other Financing	61.1010	Op trans out-to Gen Fund	0	0	0	0	0
504	9504	Other Financing	61.1022	Op Trxfr Out To Fund 508	1,000	0	2,407,337	0	(2,407,337)
Totals					17,493,059	283,872	85,410,608	81,378,269	(4,032,340)

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund 507 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
507	4415	Water Operations Administ	36.1045	Interest Income Unrestricted	686,184	267,221	950,000	950,000	0
Totals					686,184	267,221	950,000	950,000	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
507	4446	Water Operations Disbtrib	32.1293	Water Use Permits	9,000	4,002	5,000	8,000	3,000
507	4446	Water Operations Disbtrib	32.2190	Inspection Fees	0	0	1,000	1,000	0
507	4446	Water Operations Disbtrib	34.2201	Fire Sprinkler System	6,100	2,550	5,000	6,000	1,000
507	4446	Water Operations Disbtrib	34.4210	Water charges	14,355,000	6,153,871	14,325,000	14,722,199	397,199
507	4446	Water Operations Disbtrib	34.4213	Meter Testing Fee	0	0	200	200	0
507	4446	Water Operations Disbtrib	34.4214	Engineer Review Fee	0	0	1,000	1,000	0
507	4446	Water Operations Disbtrib	34.4216	Damage of Meters/ Customer	0	0	500	500	0
507	4446	Water Operations Disbtrib	34.4217	Customer Line Extension	0	0	20,000	15,000	(5,000)
507	4446	Water Operations Disbtrib	34.4218	Wholesale Water- Loganville	227,000	0	0	0	0
507	4446	Water Operations Disbtrib	34.4219	Wholesale Water- Soc Circ	30,000	0	0	0	0
507	4446	Water Operations Disbtrib	34.4220	Wholesale Water- Jersey	2,600	0	0	0	0
507	4446	Water Operations Disbtrib	34.4221	Meter Tampering Fees	0	500	1,000	1,000	0
507	4446	Water Operations Disbtrib	34.4222	System Connection Fees	1,090,000	394,200	1,500,000	1,600,000	100,000
507	4446	Water Operations Disbtrib	34.4223	Late Charges	255,000	117,642	270,000	270,000	0
507	4446	Water Operations Disbtrib	34.4224	Bulk Water Sales	50,000	22,820	50,000	50,000	0
507	4446	Water Operations Disbtrib	34.4255	Sewerage Charges	125,000	53,278	130,000	130,000	0
507	4446	Water Operations Disbtrib	34.4257	W G Sewer Surcharge Fee	0	(758)	3,000	3,000	0
507	4446	Water Operations Disbtrib	34.6910	Administration Fee	101,808	39,668	100,000	80,000	(20,000)
507	4446	Water Operations Disbtrib	34.9300	Bad check fees	3,000	1,200	3,400	3,400	0
507	4446	Water Operations Disbtrib	36.1045	Interest Income Unrestricted	60,000	26,810	50,000	60,000	10,000
507	4446	Water Operations Disbtrib	36.1046	Interest Income- Restricted	4,500	258	0	0	0
507	4446	Water Operations Disbtrib	38.9020	Reimbursement- Expnses	4,500	0	3,000	3,000	0
507	4446	Water Operations Disbtrib	38.9090	Other	25,000	46,265	20,000	80,000	60,000
Totals					16,348,508	6,862,306	16,488,100	17,034,299	546,199

**Water Department Fund 507
Total Revenue 17,984,299**

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund 507 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
507	4415	Water Operations Administ	51.1100	Regular employees	408,734	175,344	445,998	534,074	88,076
507	4415	Water Operations Administ	51.2100	Group insurance	141,504	75,323	141,504	192,589	51,085
507	4415	Water Operations Administ	51.2200	FICA contribution	25,736	10,482	27,840	33,982	6,142
507	4415	Water Operations Administ	51.2300	Medicare	6,019	2,451	6,511	7,947	1,436
507	4415	Water Operations Administ	51.2410	Defined Contribution	77,429	34,720	80,652	71,793	(8,859)
507	4415	Water Operations Administ	51.2700	Workers compensation	2,207	1,797	2,143	2,544	401
507	4415	Water Operations Administ	51.2910	Longevity	2,845	3,035	3,035	3,190	155
507	4415	Water Operations Administ	51.2920	Vacation Payout	3,525	2,642	0	0	0
507	4415	Water Operations Administ	52.1210	Legal Auditing & accounting	15,000	0	15,000	15,000	0
507	4415	Water Operations Administ	52.1220	accounting	15,000	0	15,000	15,000	0
507	4415	Water Operations Administ	52.2140	Lawn care	6,000	0	6,000	6,000	0
507	4415	Water Operations Administ	52.2200	Repairs and maintenance	5,000	0	5,000	5,000	0
507	4415	Water Operations Administ	52.2210	R & M -Vehicles	0	0	0	10,000	10,000
507	4415	Water Operations Administ	52.2220	R & M - Public Building	13,000	0	13,000	13,000	0
507	4415	Water Operations Administ	52.2240	R & M - Service agreements	28,120	23,513	33,440	33,440	0
507	4415	Water Operations Administ	52.2241	Service Agreement-Bldg	2,000	1,397	1,500	4,380	2,880
507	4415	Water Operations Administ	52.3100	Insurance	90,388	103,427	99,427	99,427	0
507	4415	Water Operations Administ	52.3200	Communications	32,700	21,824	30,000	38,400	8,400
507	4415	Water Operations Administ	52.3400	Printing and binding	0	0	800	800	0
507	4415	Water Operations Administ	52.3500	Travel	0	0	1,000	1,000	0
507	4415	Water Operations Administ	52.3600	Dues and fees	1,000	0	1,000	1,000	0
507	4415	Water Operations Administ	52.3606	Interest, Penalty, Bank fee	200	0	200	200	0
507	4415	Water Operations Administ	52.3700	Education and training	3,000	0	3,000	3,000	0
507	4415	Water Operations Administ	52.3850	Contract labor	2,500	0	2,500	2,500	0
507	4415	Water Operations Administ	53.1100	Gen. supplies / materials	20,000	4,651	20,000	20,000	0
507	4415	Water Operations Administ	53.1101	Gen Supplies-Janitorial	9,214	3,116	9,214	10,500	1,286
507	4415	Water Operations Administ	53.1140	Building Material	5,000	313	5,000	5,000	0
507	4415	Water Operations Administ	53.1200	Energy	23,000	7,026	23,000	23,000	0
507	4415	Water Operations Administ	53.1600	Small equipment	2,000	0	2,000	12,000	10,000
507	4415	Water Operations Administ	53.1601	Ice Machines, Etc	3,000	3,712	3,000	4,000	1,000
507	4415	Water Operations Administ	53.1750	Vehicle/ equipment Parts	0	1,293	0	2,500	2,500
507	4415	Water Operations Administ	54.1200	Site improvements	20,000	0	0	41,864	41,864
507	4415	Water Operations Administ	54.1350	Building Improvements	0	0	0	120,000	120,000
507	4415	Water Operations Administ	54.2500	Equipment Insurance	19,000	15,900	19,000	16,000	(3,000)
507	4415	Water Operations Administ	57.3020	Claims/Costs	0	0	0	15,000	15,000
Totals					983,121	491,966	1,015,764	1,364,130	348,366

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
507	4446	Water Operations Disbtrib	51.1100	Regular employees	1,065,225	477,334	1,211,483	1,241,067	29,584
507	4446	Water Operations Disbtrib	51.1102	Promotional	0	0	0	14,183	14,183
507	4446	Water Operations Disbtrib	51.1300	Overtime	168,500	73,111	182,796	187,788	4,992
507	4446	Water Operations Disbtrib	51.2100	Group insurance	373,009	195,351	336,659	439,165	102,506
507	4446	Water Operations Disbtrib	51.2200	FICA contribution	78,023	33,391	87,110	92,049	4,939
507	4446	Water Operations Disbtrib	51.2300	Medicare	18,248	7,809	20,372	21,528	1,156
507	4446	Water Operations Disbtrib	51.2410	Defined Contribution Workers	181,157	101,889	230,939	192,687	(38,252)
507	4446	Water Operations Disbtrib	51.2700	compensation	9,545	8,172	9,746	9,805	59
507	4446	Water Operations Disbtrib	51.2910	Longevity	10,195	10,720	10,720	10,095	(625)
507	4446	Water Operations Disbtrib	51.2920	Vacation Payout	17,000	7,550	0	0	0
507	4446	Water Operations Disbtrib	52.1290	Engineering	57,000	11,646	30,000	30,000	0
507	4446	Water Operations Disbtrib	52.1301	Water Lab Fees	34,000	2,706	27,100	50,000	22,900
507	4446	Water Operations Disbtrib	52.1302	Locate Expense	0	0	5,000	0	(5,000)
507	4446	Water Operations Disbtrib	52.2110	Disposal of garbage	18,000	7,232	18,000	18,000	0
507	4446	Water Operations Disbtrib	52.2200	Repairs and maintenance	2,800	1,850	3,000	4,000	1,000
507	4446	Water Operations Disbtrib	52.2210	R & M - vehicles	3,000	1,235	4,000	4,000	0
507	4446	Water Operations Disbtrib	52.2220	R & M - Public Buildings	5,000	0	5,000	5,000	0
507	4446	Water Operations Disbtrib	52.2250	R & M - equipment	0	0	2,000	4,000	2,000
507	4446	Water Operations Disbtrib	52.2251	R&M - Tank & Well	174,000	71,901	150,000	160,000	10,000
507	4446	Water Operations Disbtrib	52.2252	R&M - Telemetric	3,000	0	6,400	6,440	40
507	4446	Water Operations Disbtrib	52.2253	R&M Landscape/ Road & Row	1,000	0	1,000	1,000	0
507	4446	Water Operations Disbtrib	52.2254	R&M Pump & Value	43,000	56,819	60,000	120,000	60,000
507	4446	Water Operations Disbtrib	52.2256	R&M Radio/ Electronics	2,000	0	2,000	2,000	0
507	4446	Water Operations Disbtrib	52.2260	Grounds maintenane	5,000	625	940	940	0
507	4446	Water Operations Disbtrib	52.2320	Rental of equip/vehicles	3,000	645	1,200	2,000	800
507	4446	Water Operations Disbtrib	52.3100	Insurance	45,194	49,713	49,713	66,376	16,663
507	4446	Water Operations Disbtrib	52.3200	Communications	125,350	70,038	113,230	140,000	26,770
507	4446	Water Operations Disbtrib	52.3400	Printing and bind	1,000	0	1,000	1,000	0
507	4446	Water Operations Disbtrib	52.3405	UTILITY BILLING OUTSOURCE	30,000	21,189	27,000	45,000	18,000
507	4446	Water Operations Disbtrib	52.3500	Travel	1,025	0	500	500	0
507	4446	Water Operations Disbtrib	52.3600	Dues and fees	35,425	23,308	42,030	48,000	5,970
507	4446	Water Operations Disbtrib	52.3606	INTEREST, PENALTY, BANK FEE	46,250	16,251	35,000	35,000	0
507	4446	Water Operations Disbtrib	52.3607	CREDIT CARD FEES	47,925	14,089	10,000	15,000	5,000
507	4446	Water Operations Disbtrib	52.3700	Education and training	1,000	97	18,000	18,000	0
507	4446	Water Operations Disbtrib	52.3850	Contract labor	705,050	76,812	438,000	420,000	(18,000)
507	4446	Water Operations Disbtrib	53.1100	Gen. supplies / materials	1,016,000	368,548	1,100,000	1,100,000	0
507	4446	Water Operations Disbtrib	53.1200	Energy	401,753	124,527	420,000	420,000	0
507	4446	Water Operations Disbtrib	53.1211	W.G. UTILITY SEWERAGE	85,000	35,844	84,000	84,000	0
507	4446	Water Operations Disbtrib	53.1270	Gasoline / diesel	101,112	37,382	118,434	121,395	2,961
507	4446	Water Operations Disbtrib	53.1300	Food	0	76	0	0	0

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adppted Amount	Increase / (Decrease)
507	4446	Water Operations Disbtrib	53.1400	Books & periodicals SEWER PURCHASED -	250	0	250	250	0
507	4446	Water Operations Disbtrib	53.1511	Monroe WATER PURCHASE -	20,000	7,515	20,000	20,000	0
507	4446	Water Operations Disbtrib	53.1512	Newton WATER PURCHASE -	2,500,000	1,189,904	2,500,000	2,500,000	0
507	4446	Water Operations Disbtrib	53.1513	Monroe WATER PURCHASE -	10,000	1,304	10,000	10,000	0
507	4446	Water Operations Disbtrib	53.1514	Gwinnett WATER PURCHASE -	312,500	179,278	400,000	400,000	0
507	4446	Water Operations Disbtrib	53.1515	Oconee	60,000	60,332	50,000	120,000	70,000
507	4446	Water Operations Disbtrib	53.1600	Small equipment SMALL HAND	20,000	36,330	45,000	50,000	5,000
507	4446	Water Operations Disbtrib	53.1607	TOOLS OTHER- UNIFORMS	8,000	3,258	8,000	10,000	2,000
507	4446	Water Operations Disbtrib	53.1700	PURCHASE	17,500	4,091	17,500	17,500	0
507	4446	Water Operations Disbtrib	53.1750	Vehicle/ equipment	50,000	22,757	50,000	60,000	10,000
507	4446	Water Operations Disbtrib	54.2200	Vehicles	79,000	0	40,000	0	(40,000)
507	4446	Water Operations Disbtrib	54.2500	Equipment	116,000	0	200,000	65,000	(135,000)
507	4446	Water Operations Disbtrib	55.2200	Claims	5,000	0	5,000	15,000	10,000
507	4446	Water Operations Disbtrib	56.2000	Amortization	95,000	0	94,749	94,749	0
507	4446	Water Operations Disbtrib	57.4000	Bad debts 2013 BONDS	30,000	0	25,000	30,000	5,000
507	4446	Water Operations Disbtrib	58.1111	PRINCIPAL 2013 BONDS	0	0	1,300,000	1,335,000	35,000
507	4446	Water Operations Disbtrib	58.2117	INTEREST Capital lease	127,452	7,591	91,086	61,446	(29,640)
507	4446	Water Operations Disbtrib	58.2200	(interest)	11,689	3,939	8,504	5,163	(3,341)
507	4446	Water Operations Disbtrib	58.3000	Fiscal agent's fees OP TRXFR OUT	3,700	1,874	5,000	5,000	0
507	9507	Other Financing	61.1056	TO HLC FUND 508 OP TRXFR OUT	3,051,000	337,306	2,394,612	2,391,780	(2,832)
507	9507	Other Financing	61.1057	TO FUND 504	3,377,446	1,687,631	4,295,263	4,299,263	4,000
Totals					14,808,323	5,450,970	16,422,336	16,620,169	197,833

**Water Department Fund 507
Total Expenditure 17,984,299**

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund 508 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
508	4405	HLC Reservoir	33.1150	Indirect- Federal	0	0	0	4,357,657	4,357,657
508	4405	HLC Reservoir	33.7010	Intergovt Rev- Oconee	1,830,187	507,214	1,336,313	3,150,713	1,814,400
508	4405	HLC Reservoir	36.1002	Interest- Walton	133,000	14,249	30,000	30,000	0
508	4405	HLC Reservoir	36.1003	Interest- Oconee	38,200	15,757	30,000	30,000	0
508	4405	HLC Reservoir	36.1045	Interest Income Unrestricted	3,556	813	2,000	2,000	0
508	4405	HLC Reservoir	39.1113	Op Trans in from 504	875	0	0	0	0
508	9508	Other Financing -HLC	39.1200	Op Trans in from Water	3,391,500	337,306	2,394,612	2,391,780	(2,832)
Totals					5,397,318	875,339	3,792,925	9,962,150	6,169,225

Fund 508 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
508	4405	HLC Reservoir	52.1230	Consulting/Contracted Srv	0	0	30,000	6,300,000	6,270,000
508	4405	HLC Reservoir	52.1290	Engineering	0	0	5,000	0	(5,000)
508	4405	HLC Reservoir	52.2110	Disposal of garbage	1,450	580	0	0	0
508	4405	HLC Reservoir	52.2200	Repairs and maintenance	0	0	10,000	5,000	(5,000)
508	4405	HLC Reservoir	52.2250	R & M - equipment	0	0	10,000	5,000	(5,000)
508	4405	HLC Reservoir	52.3850	Contract labor	219,021	58,681	120,000	40,000	(80,000)
508	4405	HLC Reservoir	53.1100	Gen. supplies / materials	1,500	0	1,000	1,000	0
508	4405	HLC Reservoir	56.1000	Depreciation	1,271,725	0	0	0	0
508	4405	HLC Reservoir	56.2011	Amort Bond Prem Walton	305,897	0	0	0	0
508	4405	HLC Reservoir	56.2013	Amort Bond Prem Oconee	47,861	0	0	0	0
508	4405	HLC Reservoir	56.2014	Loss on Oconee 15	65,000	0	0	0	0
508	4405	HLC Reservoir	56.2015	Refund	65,000	0	0	0	0
508	4405	HLC Reservoir	56.2015	Amort Exp Walton Def Chg	95,000	0	0	0	0
508	4405	HLC Reservoir	56.2016	Amort Exp Oconee Def chg	35,000	0	0	0	0
508	4405	HLC Reservoir	56.2017	Amort Bond Prem Oconee 16	66,227	0	0	0	0
508	4405	HLC Reservoir	58.1112	2016A HLC Bond Principal	1,325,000	0	1,390,000	0	(1,390,000)
508	4405	HLC Reservoir	58.1113	2015 OC HLC Bonds Princ	30,000	0	30,000	330,000	300,000
508	4405	HLC Reservoir	58.1150	2016 Oc HLC Bonds Princ	615,000	0	645,000	375,000	(270,000)
508	4405	HLC Reservoir	58.1151	Walton 21 Ref Bond-Principal	0	0	330,000	1,920,000	1,590,000
508	4405	HLC Reservoir	58.2110	Interest Exp- Walton	740,862	(116,027)	674,612	471,800	(202,812)
508	4405	HLC Reservoir	58.2111	Interest Exp- Oconee	573,775	45,193	542,313	509,350	(32,963)
508	4405	HLC Reservoir	58.3000	Fiscal agent's fees	4,000	0	5,000	5,000	0
Totals					5,397,318	(11,573)	3,792,925	9,962,150	6,169,225

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund 531 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
531	3610	EMS	33.1150	Indirect- Federal	112,500	24,508	60,000	30,000	(30,000)
531	3610	EMS	33.4150	Indirect - State	7,000	12,460	24,460	25,000	540
531	3610	EMS	34.1400	Printing & duplicating	4,990	2,801	4,000	4,000	0
531	3610	EMS	34.2610	Ambulance Fees	4,247,732	400,934	4,500,000	4,500,000	0
531	3610	EMS	34.2611	EMS Bad Debt Recovery	30,000	14,010	32,000	45,000	13,000
531	3610	EMS	36.1085	EMS Interest	200	0	300	0	(300)
531	3610	EMS	37.1530	Contributions - Other	100,000	571,539	100,000	0	(100,000)
531	3610	EMS	38.9000	Other	10	0	0	0	0
531	3610	EMS	38.9020	EMS Reimbursements - Ex	0	338	0	0	0
531	9531	Other Finance-EMS	39.1110	Op trans in frm Gen Fund	0	0	0	3,574,655	3,574,655
Totals					4,502,432	1,026,590	4,720,760	8,178,655	3,457,895

Fund 531 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
531	3610	EMS	51.1100	Regular employees	2,849,112	1,253,078	3,263,132	3,237,319	(25,813)
531	3610	EMS	51.1200	Temporary employees	589,932	259,303	870,000	898,987	28,987
531	3610	EMS	51.1300	Overtime	899,695	397,486	995,574	1,091,583	96,009
531	3610	EMS	51.2100	Group insurance	927,339	505,235	895,061	1,135,928	240,867
531	3610	EMS	51.2200	FICA contribution	256,968	114,334	318,575	333,614	15,039
531	3610	EMS	51.2300	Medicare	60,659	26,740	74,505	78,023	3,518
531	3610	EMS	51.2410	Defined Contribution	157,796	294,111	645,624	549,360	(96,264)
531	3610	EMS	51.2700	Workers compensation	54,452	46,301	55,220	55,554	334
531	3610	EMS	51.2910	Longevity	9,045	8,795	9,600	9,835	235
531	3610	EMS	51.2920	Vacation Payout	4,693	3,520	0	0	0
531	3610	EMS	52.1130	Collection Fees - Bad Debts	4,500	1,856	9,500	10,000	500
531	3610	EMS	52.2210	R & M - vehicles	5,000	3,126	11,000	11,500	500
531	3610	EMS	52.2220	R & M - Public Building	500	41	2,500	2,500	0
531	3610	EMS	52.2240	R & M - Service agreements	103,200	19,197	22,500	25,000	2,500
531	3610	EMS	52.2320	Rental of equip/vehicles	5,569	2,520	9,000	9,200	200
531	3610	EMS	52.3165	1st Responder PTSD	0	5,299	5,299	5,299	0
531	3610	EMS	52.3200	Communications	9,500	2,067	12,000	12,000	0
531	3610	EMS	52.3400	Printing and binding	0	0	700	800	100
531	3610	EMS	52.3500	Travel	800	946	3,000	3,000	0
531	3610	EMS	52.3600	Dues and Fees	700	0	0	0	0
531	3610	EMS	52.3700	Education and travel	5,000	554	30,000	30,000	0
531	3610	EMS	52.3800	Licenses - professional	200	0	3,000	3,000	0
531	3610	EMS	52.3850	Contract labor	248,631	98,409	225,000	225,000	0
531	3610	EMS	53.1100	Gen. supplies / materials	2,800	1,149	4,000	4,000	0
531	3610	EMS	53.1130	Medical Supplies	85,000	30,233	94,000	95,000	1,000
531	3610	EMS	53.1270	Gasoline / diesel	95,222	27,168	121,517	124,555	3,038
531	3610	EMS	53.1400	Books & periodicals	250	0	900	1,000	100
531	3610	EMS	53.1600	Small equipment	20,502	0	35,734	35,044	(690)
531	3610	EMS	53.1700	Other - Uniforms Purchase	14,200	931	16,800	16,800	0
531	3610	EMS	53.1710	Medicine & drugs	22,500	9,383	30,000	32,000	2,000
531	3610	EMS	53.1750	Vehicle/ equipment parts	40,500	28,670	47,000	50,000	3,000
531	3610	EMS	54.2200	Vehicle	0	0	0	0	0
531	3610	EMS	54.2500	Equipment	0	337,257	159,703	0	(159,703)
531	3610	EMS	58.1200	Capital lease (principal)	0	0	0	0	0
531	3610	EMS	58.1300	Other debt (principal)	0	0	0	92,000	92,000
531	3610	EMS	58.2200	Capital Lease (interest)	2,300	909	1,705	754	(951)
531	3610	EMS	58.2300	Other debt (interst)	0	1,900	0	0	0
Totals					6,476,565	3,480,518	7,972,149	8,178,655	206,506

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund 540 Revenues

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
540	4530	Solid Waste Disposal	32.1930	Waste Removal License Fee	2,500	1,000	2,500	2,500	0
540	4530	Solid Waste Disposal	33.4110	Direct - State Recycling	0	0	2,000	2,000	0
540	4530	Solid Waste Disposal	34.4111	Hauling Charges	136,000	56,280	200,000	200,000	0
540	4530	Solid Waste Disposal	34.4150	Landfill use fees	321,855	83,845	475,000	475,000	0
540	4530	Solid Waste Disposal	34.4151	Land Disturbance Fee	0	0	39,000	39,000	0
540	4530	Solid Waste Disposal	34.4190	Other charges	102,000	49,200	72,000	72,000	0
Totals					562,355	190,325	790,500	790,500	0

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Revenues	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
540	4550	Recyclables Operations	34.4130	Sale of recycled material	117,500	43,234	105,000	105,000	0
540	4550	Recyclables Operations	34.4160	Solid waste recycle fees	20,000	7,540	15,000	15,000	0
540	4550	Recyclables Operations	34.4190	Other charges	298,000	135,722	215,000	230,000	15,000
540	4550	Recyclables Operations	34.9300	Bad check fees	120	30	120	120	0
540	4550	Recyclables Operations	36.1080	Interest-Recyclables	0	0	20	20	0
540	9540	Other Financing	39.1110	Op trans in frm Gen Fund	1,003,798	0	1,236,643	1,340,071	103,428
Totals					1,439,418	186,526	1,571,783	1,690,211	118,428

Solid Waste Fund 540 Total Revenue 2,480,711

Fund 540 Expenditures

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
540	4510	Solid Waste & Recyc Admn	51.1100	Regular employees	138,086	61,342	146,884	150,542	3,658
540	4510	Solid Waste & Recyc Admn	51.2100	Group insurance	31,997	16,648	31,997	37,405	5,408
540	4510	Solid Waste & Recyc Admn	51.2200	FICA contribution	8,698	3,936	9,221	9,680	459
540	4510	Solid Waste & Recyc Admn	51.2300	Medicare	2,081	921	2,156	2,264	108
540	4510	Solid Waste & Recyc Admn	51.2410	Defined Contribution	7,129	12,210	27,056	21,839	(5,217)
540	4510	Solid Waste & Recyc Admn	51.2700	Workers compensation	12,351	9,188	10,958	11,024	66
540	4510	Solid Waste & Recyc Admn	51.2910	Longevity	1,755	1,840	1,840	1,925	85
540	4510	Solid Waste & Recyc Admn	51.2920	Vacation Payout	3,376	1,780	0	0	0
Totals					205,473	107,865	230,112	234,679	4,567

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
540	4530	Solid Waste Disposal	51.1100	Regular employees	234,278	105,082	251,660	314,169	62,509
540	4530	Solid Waste Disposal	51.1102	Promotional Monies	0	0	2,290	2,290	0
540	4530	Solid Waste Disposal	51.1200	Temporary employee	248,967	117,545	387,822	389,287	1,465
540	4530	Solid Waste Disposal	51.1300	Overtime	7,255	530	3,680	3,680	0
540	4530	Solid Waste Disposal	51.2100	Group insurance	83,029	50,724	70,954	132,298	61,344
540	4530	Solid Waste Disposal	51.2200	FICA contribution	29,603	13,519	40,204	45,180	4,976
540	4530	Solid Waste Disposal	51.2300	Medicare Defined	6,928	3,162	9,402	10,566	1,164
540	4530	Solid Waste Disposal	51.2410	Contribution Workers	10,836	20,570	46,302	42,681	(3,621)
540	4530	Solid Waste Disposal	51.2700	compensation	16,652	12,380	14,765	17,977	3,212
540	4530	Solid Waste Disposal	51.2910	LONGEVITY Disposal of	2,575	2,995	2,995	3,130	135
540	4530	Solid Waste Disposal	52.2110	garbage	10,200	6,082	15,000	15,000	0
540	4530	Solid Waste Disposal	52.2210	R & M - vehicles	0	0	10,000	10,000	0
540	4530	Solid Waste Disposal	52.2220	R & M - Public Buildings	0	0	500	500	0
540	4530	Solid Waste Disposal	52.2240	R & M - Service Agreements	0	0	0	1,500	1,500
540	4530	Solid Waste Disposal	52.2250	R & M - equipment	1,150	1,020	17,000	17,000	0
540	4530	Solid Waste Disposal	52.3200	Communications	485	201	850	850	0
540	4530	Solid Waste Disposal	52.3300	Advertising	0	0	100	100	0
540	4530	Solid Waste Disposal	52.3400	Printing and binding	0	0	100	100	0
540	4530	Solid Waste Disposal	52.3600	Dues and fees	200	0	500	500	0
540	4530	Solid Waste Disposal	52.3670	Landfill tipping	305,250	116,868	350,000	375,000	25,000
540	4530	Solid Waste Disposal	52.3700	Education and training	100	0	100	100	0
540	4530	Solid Waste Disposal	52.3850	Contract labor	0	0	3,000	3,000	0
540	4530	Solid Waste Disposal	52.3990	Services- Uniform	1,000	697	2,500	2,500	0
540	4530	Solid Waste Disposal	53.1100	Gen. supplies / materials	550	884	1,500	1,500	0
540	4530	Solid Waste Disposal	53.1140	Building Material	200	0	3,200	3,200	0
540	4530	Solid Waste Disposal	53.1200	Energy	6,065	2,218	5,000	6,065	1,065
540	4530	Solid Waste Disposal	53.1270	Gasoline / diesel	28,782	5,174	41,746	42,790	1,044
540	4530	Solid Waste Disposal	53.1550	Garbage bags for resale	13,575	5,590	16,600	18,000	1,400
540	4530	Solid Waste Disposal	53.1600	Small equipment	9,519	0	2,750	2,750	0
540	4530	Solid Waste Disposal	53.1607	Small Hand Tools	550	0	550	550	0
540	4530	Solid Waste Disposal	53.1700	Other- Uniforms Purchase	1,025	160	1,500	1,500	0
540	4530	Solid Waste Disposal	53.1750	Vehicle/ equipment parts	19,105	13,351	16,500	18,000	1,500
540	4530	Solid Waste Disposal	54.1200	Site Improvement	0	0	0	10,000	10,000
540	4530	Solid Waste Disposal	54.1300	Buildings	0	0	0	15,000	15,000
540	4530	Solid Waste Disposal	54.2500	Equipment	60,486	32,360	32,475	0	(32,475)
Totals					1,098,365	511,112	1,351,545	1,506,763	155,218

**Adopted Fiscal Year 2027 Budget
Enterprise Funds**

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
540	4550	Recyclables Operations	51.1100	Regular employees	190,586	74,218	230,889	228,454	(2,435)
540	4550	Recyclables Operations	51.1200	Temporary employees	25,404	11,542	28,683	29,708	1,025
540	4550	Recyclables Operations	51.1300	Overtime	1,274	787	2,067	2,186	119
540	4550	Recyclables Operations	51.2100	Group insurance	63,551	34,908	69,536	75,733	6,197
540	4550	Recyclables Operations	51.2200	FICA contribution	12,663	5,060	16,334	16,425	91
540	4550	Recyclables Operations	51.2300	Medicare Defined	2,969	1,183	3,820	3,841	21
540	4550	Recyclables Operations	51.2410	Contribution Workers	6,591	16,326	41,218	33,110	(8,108)
540	4550	Recyclables Operations	51.2700	compensation	15,913	13,183	15,722	15,817	95
540	4550	Recyclables Operations	51.2910	Longevity	1,710	210	1,820	245	(1,575)
540	4550	Recyclables Operations	51.2920	Vacation Payout	882	0	0	0	0
540	4550	Recyclables Operations	52.2110	Disposal of garbage	0	0	500	500	0
540	4550	Recyclables Operations	52.2123	Recycling Hauling	135,250	56,280	200,000	200,000	0
540	4550	Recyclables Operations	52.2210	R & M - vehicles	9,845	2,340	2,500	2,500	0
540	4550	Recyclables Operations	52.2220	R & M - Public Buildings	0	0	1,500	0	(1,500)
540	4550	Recyclables Operations	52.2240	R & M - Service agreements	510	0	510	510	0
540	4550	Recyclables Operations	52.2250	R & M - equipment repairs	3,500	0	3,500	3,500	0
540	4550	Recyclables Operations	52.3200	Communications	1,059	201	800	800	0
540	4550	Recyclables Operations	52.3300	Advertising	1,050	715	3,000	3,000	0
540	4550	Recyclables Operations	52.3400	Printing and binding	400	245	3,000	3,000	0
540	4550	Recyclables Operations	52.3500	Travel	5	0	471	471	0
540	4550	Recyclables Operations	52.3600	Dues and fees	873	830	873	873	0
540	4550	Recyclables Operations	52.3700	Education and training	900	0	900	900	0
540	4550	Recyclables Operations	52.3750	Cardboard PU City Monroe	32,274	12,427	29,824	29,824	0
540	4550	Recyclables Operations	52.3990	Services-Uniform Cleaning	3,698	618	1,800	1,800	0
540	4550	Recyclables Operations	53.1100	Gen. supplies / materials	5,924	6,314	6,650	6,650	0
540	4550	Recyclables Operations	53.1200	Energy	20,300	7,340	22,450	20,300	(2,150)
540	4550	Recyclables Operations	53.1270	Gasoline / diesel	7,561	2,434	12,724	13,042	318
540	4550	Recyclables Operations	53.1400	Books & periodicals	0	79	79	79	0
540	4550	Recyclables Operations	53.1600	Small equipment	4,251	0	7,095	7,420	325
540	4550	Recyclables Operations	53.1700	Other-Uniforms	1,157	0	950	1,000	50
540	4550	Recyclables Operations	53.1750	Purchase Vehicle/ equipment parts	12,300	4,914	11,000	11,000	0
540	4550	Recyclables Operations	54.2500	Equipment	0	31,314	33,167	0	(33,167)
540	4550	Recyclables Operations	55.1005	Free Service	6,650	3,213	4,100	4,100	0
540	4550	Recyclables Operations	58.2200	Capital leases (interest)	2,768	971	2,144	1,481	(663)
Totals					571,818	287,652	759,626	718,269	(41,357)

Adopted Fiscal Year 2027 Budget Enterprise Funds

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY25 Final Budget	FY26 Expenditures	FY26 Current Budget	FY27 Adopted Amount	Increase / (Decrease)
540	4560	Closure & Post Closure	52.1350	Groundwater Monitoring	6,000	2,874	6,000	6,000	0
540	4560	Closure & Post Closure	52.2230	R & M - landfill	0	0	15,000	15,000	0
Totals					6,000	2,874	21,000	21,000	0

Solid Waste Fund 540 Total
Expenditures 2,480,711