

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BUTTS COUNTY TO ADOPT A BUDGET AND APPROPRIATE SUMS FOR THE OPERATION OF THE BUTTS COUNTY GOVERNMENT FOR FISCAL YEAR 2026; TO AUTHORIZE THE CHAIRMAN TO SIGN THE RESOLUTION ON BEHALF OF THE BOARD FOR AN EFFECTIVE DATE OF JULY 1, 2025; TO AUTHORIZE THE ATTESTATION OF ALL DOCUMENTS; TO AUTHORIZE STAFF TO IMPLEMENT THE BUDGET; AND FOR OTHER RELATED AND LAWFUL PURPOSES.

WHEREAS, Butts County is a duly created and validly existing political subdivision of the State of Georgia under the Constitution and laws of the state of Georgia and governed by the Butts County Board of Commissioners; and,

WHEREAS, the Butts County Board of Commissioners, the governing body of the county charged with managing the fiscal affairs of the governing body shall annually appropriate the funds necessary to operate all of the various departments and to meet the current expenses of the government for Fiscal Year 2026 by approving said budget resolution by a majority vote of the members then serving; and,

WHEREAS, the Butts County Board of Commissioners has received from the Administration of the County a proposed balanced budget, which balances revenues with expenditures, for the maintenance and operation of the County for the fiscal year beginning July 1, 2025 and ending June 30, 2026; and,

WHEREAS, the County is also required under GASB 34 and the laws of the State of Georgia to prepare and adopt ALL significant amendments to the annual County General Fund and Special Revenue Funds to continue operating and expending funds through June 30th of each fiscal year; and,

WHEREAS, the County anticipates receiving \$1,649,000.00 in insurance premium tax revenue during Fiscal Year 2026, and as a part of the budget approved herein, shall utilize said insurance premium tax revenue to pay the costs of fire protection services for the benefit of the inhabitants of the unincorporated portions of the County, as authorized by OCGA § 33-8-8.3(a)(1)(B) and has appropriated \$4,425,980.01 from other County funds to pay the balance of rural fire protection expenses in Fiscal Year 2026; and,

WHEREAS, the County has properly advertised and caused to be conducted a Public Hearing during the hour of 6:00 PM on June 23, 2025 on the proposed Fiscal Year 2026 Budget, as required by law; now, therefore be it:

RESOLVED, that the Commission hereby declares that the foregoing preamble and whereas provisions set forth hereinabove constitute, and shall be considered to be, substantive provisions of this Resolution and are hereby incorporated by reference into this provision; and,

BE IT FURTHER RESOLVED the Commission, through this Resolution, does hereby formally adopt the following County Operational Funds for Fiscal Year 2026, to include Special Revenue Funds in addition to the General Fund of Butts County:

- I. General Fund \$35,264,324.83 (Actual County Operational Budget)
- II. Hotel Motel Tax \$300,000.00
- III. SPLOST 2019-2024 \$2,000,000.00
- IV. SPLOST 2025-2030 \$4,000,000
- V. Recreation Fund \$30,000.00
- VI. CHAMPS Fund \$50,000.00
- VII. 911 Enterprise Fund \$1,403,092.90

50	VIII.	Courthouse Fund \$150,000.00
51	IX.	Jail Construction Fund \$257,000.00
52	X.	Library Fund \$25,000.00
53	XI.	Clerk of Superior Court Special Revenue Fund \$35,000.00
54	XII.	Law Library Fund \$17,000.00
55	XIII.	Opioid Settlement Fund \$100,000.00
56	XIV.	Grant Fund \$3,000,000.00
57	XV.	Technology Fund \$20,000.00
58	XVI.	Impact Fee Fund \$500,000.00
59	XVII.	Capital Improvement Fund \$2,000,000.00

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61 SUBTOTAL \$49,151,417.73
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63 BE IT FURTHER RESOLVED that through the passage of this Resolution, that the Board of
64 Commissioners fixes the maximum number of fully benefitted, full-time and part-time employees that may be
65 employed and compensated by the treasury of Butts County through the adoption of the Position Allocation Plan
66 for Fiscal Year 2026 and does hereby delineate and allocate a maximum of **282 full time**¹ or fully benefitted
67 part-time positions, to be apportioned as follows:
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69	Administration Department:	9 Employees Maximum	No Change	FT
70	Board of Assessors:	6 Employees Maximum	No Change	FT
71	Board of Elections:	2 Employees Maximum	No Change	FT
72	Building Maintenance:	5 Employees Maximum	No Change	FT
73	Clerk of Juvenile Court:	2 Employees Maximum	No change	FT
74	Clerk of Superior Court:	5 Employees Maximum	No change	FT
75	Code Enforcement	2 Employee Maximum	No Change	FT
76	Commissioners (Elected) :	5 Employees Maximum	No Change	FB
77	Coroner's Office: (Elected):	1 Employee Maximum	No Change	FB
78	E-911 Communications:	16 Employees Maximum	2 Added	FT
79	Emergency Management:	1 Employee Maximum	1 Added	FT
80	Emergency Services:	52 Employees Maximum	3 Added	FT
81	Extension Service:	4 Employees Maximum	No Change	SE
82	Parks and Recreation:	9 Employees Maximum	No Change	FT
83	Magistrate Court:	4 Employees Maximum	No Change	FT
84	Planning and Development:	4 Employees Maximum	1 Added	FT
85	Probate Court:	5 Employees Maximum	No Change	FT
86	Public Library:	2 Employees Maximum	No Change	FT
87	Public Works:	23 Employees Maximum	3 Added	FT
88	Senior Center:	3 Employees Maximum	1 Added	FT
89	Sheriff's Office:	116 Employees Maximum	(67 SO/44 JA/5 AC)	FT
90	Tax Commissioner:	7 Employees Maximum	1 Added	FT

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Employees of Constitutional Officers:	132	(Sheriff, Probate, Clerk, Tax Comm)
Employees of Elected Officers:	7	(Coroner, Magistrate, Juvenile Clerk)
Employees of County Government:	118	(All other employees)
Employees of Boards or State:	14	(Assessors, Elections, Extension, Library)

91 BE IT FURTHER RESOLVED that through the passage of this Resolution, that the Board of
92 Commissioners fixes the maximum number of part-time, non-benefitted employees that may be employed and
93 compensated by the treasury of Butts County and who may perform regular or seasonal work each month on a
94 scheduled or irregular basis, through the adoption of the aforementioned Position Allocation Plan for Fiscal
95 Year 2026 and does hereby delineate and allocate a maximum of **175** part-time, non-benefitted positions, to be
96 apportioned as follows:

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98	Board of Assessors:	5 Part-Time Maximum	No change
99	Board of Elections:	50 Part Time Maximum	No Change
100	Board of Equalization:	6 Part Time Maximum	No change
101	Clerk of Superior Court:	1 Part Time Maximum	No change
102	Coroner's Office:	2 Part Time Maximum	No change
103	E-911 Communications	4 Part Time Maximum	No change
104	Emergency Services:	24 Part Time Maximum	No change
105	Extension Service:	1 Part Time Maximum	No change
106	Magistrate Court:	1 Part Time Maximum	No change
107	Parks and Recreation	35 Part Time Maximum	No change
108	Planning and Development:	10 Part Time Maximum	No change
109	Probate Court:	0 Part Time Maximum	No change
110	Public Library:	4 Part Time Maximum	No change
111	Public Works:	15 Part Time Maximum	No change
112	Senior Center:	8 Part Time Maximum	No change
113	Sheriff's Office:	8 Part Time Maximum	No change
114	Tax Commissioner:	1 Part Time Maximum	No Change

115 and;

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117 BE IT FURTHER RESOLVED that the Treasury of Butts County shall not pay for, nor compensate, nor
118 provide benefits for, any person or persons above the maximum number of full time, benefitted employees
119 allocated per department, without a formal request to and a hearing before the Board of Commissioners,
120 whereby the granting of such additional employees, being greater in sum than those allocated in this instrument,
121 to each department, shall only be done by a vote to amend this resolution that outlines and specifies the granting
122 of such; and,

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124 BE IT FURTHER RESOLVED that by this Resolution, it shall be prohibited for any agency,
125 department or office of the County to reduce or abolish positions within their own budget center without
126 relinquishing the entirety of that salary allocation back to the treasury of Butts County, and that any reduction of
127 personnel affected by such a decision shall not result in the equitable or unequitable distribution of the
128 remainder of the abolished position's salary to other personnel within the agency, department or office of the
129 County, the effect of which would create an increase in compensation inconsistent with the provisions for
130 compensation afforded by Butts County, and therefore inconsistent with the Position Classification Plan adopted
131 by the Board; and,

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133 BE IT FURTHER RESOLVED that any employees classified as part-time employees, to mean those
134 employees who either work a regular amount of hours each week less than 29, or who are paid as board
135 members of various boards of the County or by other definition as outlined in the Position Allocation Plan, shall
136 only be hired and paid if sufficient funds are budgeted within each department, agency or office of the County;
137 and,

BE IT FURTHER RESOLVED that this Resolution and all provisions herein, shall be in full, lawful force and effect upon its adoption by the Butts County Board of Commissioners and that any and all resolutions or parts of resolutions in conflict with this Resolution shall be, and they are, to the extent of such conflict, hereby repealed; and,

BE IT FURTHER RESOLVED that it is the express intention of the Board of Commissioners that each independent provision of this Resolution should be adopted, and that the Board would have adopted each such independent provision even if the others had not been adopted; therefore, in the event that a court of competent jurisdiction finds any of the aforementioned to be unlawful, invalid or unenforceable, that it is the intent of the Board of Commissioners that the offending provision be severed, and that all lawful provisions remain in force; and,

BE IT FURTHER RESOLVED that the Board authorizes the Chairman of the Board of Commissioners to sign this Resolution on their behalf and all associated documents related to the passage and implementation of the provisions of this Resolution including minutes of public hearings and meetings to pass millage and budget, and does authorizes any County Officer to attest all signatures and place the same in the Book of Resolutions in existence at this time, and;

BE IT FINALLY RESOLVED that the Board authorizes the Chief Financial Officer of Butts County to implement this budget and to serve as Budget Officer for Fiscal Year 2026, whereby this resolution is hereby adopted in Session this 30th Day of June, 2025.


Vice Chair Keith Douglas



J. Michael Brewer, Deputy County Manager
Attesting

