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 2027; TO AUTHORIZE THE CHAIRMAN TO SIGN THE RESOLUTION ON BEHALF OF THE BOARD FOR AN EFFECTIVE DATE OF JULY 1, 2026; 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 2027 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, 2026 and ending June 30, 2027; 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 $1,850,000.00 in insurance premium tax revenue during Fiscal Year 2027, 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 $4,992,551.54 from other County funds to pay the balance of rural fire protection expenses in Fiscal Year 2027; and,

WHEREAS, the County has properly advertised and caused to be conducted a Public Hearing on June 18, 2026 on the proposed Fiscal Year 2027 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 2027, to include Special Revenue Funds in addition to the General Fund of Butts County:

I.	General Fund $38,279,067.66	(Actual County Operational Budget)
II.	Hotel Motel Tax	$325,000.00
III.	SPLOST 2019-2024	$2,000,000.00
IV.	SPLOST 2025-2030	$4,000,000.00
V.	Recreation Fund	$30,000.00
VI.	CHAMPS Fund	$50,000.00
VII.	911 Enterprise Fund	$1,618,010.30
VIII.	Courthouse Fund	$150,000.00
IX.	Jail Construction Fund	$257,000.00
X.	Library Fund	$25,000.00
XI.	Clerk of Superior Court Special Revenue Fund	$40,000.00
XII.	Law Library Fund	$15,000.00
XIII.	Opioid Settlement Fund	$100,000.00
XIV.	Grant Fund	$3,000,000.00
XV.	Technology Fund	$25,000.00
XVI.	Impact Fee Fund	$3,000,000.00
XVII.	Capital Improvement Fund	$2,000,000.00
	SUBTOTAL	**$55,418,077.98**

BE IT FURTHER RESOLVED that through the passage of this Resolution, that the Board of Commissioners fixes the maximum number of fully benefitted, full-time and part-time employees that may be employed and compensated by the treasury of Butts County through the adoption of the Position Allocation Plan for Fiscal Year 2027 and does hereby delineate and allocate a maximum of **288 full time**[1] or fully benefitted part-time positions, to be apportioned as follows:

Administration Department:	10 Employees Maximum	1 Additional	FT
Animal Control Department:	6 Employees Maximum	Under County Again	FT
Board of Assessors:	6 Employees Maximum	No Change	FT
Board of Elections:	2 Employees Maximum	No Change	FT
Building Maintenance:	5 Employees Maximum	No Change	FT
Clerk of Juvenile Court:	2 Employees Maximum	No change	FT
Clerk of Superior Court:	5 Employees Maximum	No change	FT
Code Enforcement	2 Employee Maximum	No Change	FT
Commissioners (Elected) :	5 Employees Maximum	No Change	FB
Coroner's Office: (Elected):	1 Employee Maximum	No Change	FT
E-911 Communications:	16 Employees Maximum	No Change	FT
Emergency Management:	1 Employee Maximum	No Change	FT
Emergency Services:	52 Employees Maximum	No Change	FT
Extension Service:	4 Employees Maximum	No Change	SE
Parks and Recreation:	9 Employees Maximum	No Change	FT
Magistrate Court:	4 Employees Maximum	No Change	FT
Planning and Development:	4 Employees Maximum	No Change	FT
Probate Court:	5 Employees Maximum	No Change	FT
Public Library:	2 Employees Maximum	No Change	FT
Public Works:	24 Employees Maximum	No Change	FT
Senior Center:	3 Employees Maximum	No Change	FT
Sheriff's Office:	113 Employees Maximum	(69 SO/44 JA) + 2 Add	FT
Tax Commissioner:	6 Employees Maximum	No Change	FT

BE IT FURTHER RESOLVED that through the passage of this Resolution, that the Board of Commissioners fixes the maximum number of part-time, non-benefitted employees that may be employed and compensated by the treasury of Butts County and who may perform regular or seasonal work each month on a scheduled or irregular basis, through the adoption of the aforementioned Position Allocation Plan for Fiscal Year 2027 and does hereby delineate and allocate a maximum of **174** part-time, non-benefitted positions, to be apportioned as follows:

Board of Assessors:	5 Part-Time Maximum	No change
Board of Elections:	50 Part Time Maximum	No Change
Board of Equalization:	6 Part Time Maximum	No change
Clerk of Superior Court:	1 Part Time Maximum	No change
Coroner's Office:	2 Part Time Maximum	No change
E-911 Communications	4 Part Time Maximum	No change
Emergency Services:	24 Part Time Maximum	No change
Extension Service:	1 Part Time Maximum	No change
Magistrate Court:	1 Part Time Maximum	No change
Parks and Recreation	35 Part Time Maximum	No change
Planning and Development:	10 Part Time Maximum	No change
Probate Court:	0 Part Time Maximum	No change
Public Library:	4 Part Time Maximum	No change
Public Works:	15 Part Time Maximum	No change
Senior Center:	8 Part Time Maximum	No change
Sheriff's Office:	8 Part Time Maximum	No change
Tax Commissioner:	0 Part Time Maximum	No Change

and;

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Employees of Constitutional Officers:	**129**	**(Sheriff, Probate, Clerk, Tax Comm)**
Employees of Elected Officers:	**7**	**(Coroner, Magistrate, Juvenile Clerk)**
Employees of County Government:	**137**	**(All other employees)**
Employees of Boards or State:	**14**	**(Assessors, Elections, Extension, Library)**

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

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

BE IT FURTHER RESOLVED that any employees classified as part-time employees, to mean those employees who either work a regular amount of hours each week less than 29, or who are paid as board members of various boards of the County or by other definition as outlined in the Position Allocation Plan, shall only be hired and paid if sufficient funds are budgeted within each department, agency or office of the County; 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 authorize the Deputy County Manager to attest all signatures and place the same in the Book of Resolutions in use at that time, and

BE IT FINALLY RESOLVED that the Board authorizes the Chief Financial Officer of Butts County or their successors at law to implement this budget and to serve as Budget Officer for Fiscal Year 2027.

Adopted in Session this 25th Day of June, 2026

Chairman Joe Brown

J. Michael Brewer, Deputy County Manager
Attesting