FY 2027 BUDGET

COLQUITT COUNTY BOARD OF COMMISSIONERS

GENERAL FUND

		ACTUAL		FY26	ACTUAL	FY27	ADMINISTRATION	FY27
		FY24	FY25	BUDGET	YTD 2.28.26	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2	Taxes	20,864,718	21,229,049	21,200,000	18,037,391	21,642,000	21,642,000	21,642,000
3	Licenses & Permits	253,474	224,798	219,000	178,693	228,000	228,000	228,000
4	Intergovernmental	1,690,432	2,079,964	450,000	508,130	635,000	635,000	635,000
5	Charges for Services	2,782,493	3,317,236	3,356,000	1,839,641	3,300,000	3,300,000	3,300,000
6	Fines & Forfeitures	811,654	1,059,822	890,000	468,980	1,050,000	1,050,000	1,050,000
7	Investment Income	591,459	433,944	500,000	317,353	450,000	450,000	450,000
8	Miscellanous Income	714,251	402,513	545,000	635,140	495,000	495,000	495,000
9	Other Financing Sources	309,981	395,356	100,000	-	100,000	100,000	100,000
10	TOTAL REVENUES	28,018,462	29,142,682	27,260,000	21,985,328	27,900,000	27,900,000	27,900,000
11	EXPENDITURES							
12	Commissioners - 1110	312,416	317,115	300,038	189,971	300,578	300,578	300,578
13	Administrator & Clerk - 1320	415,084	456,337	512,039	355,373	560,211	561,466	561,466
14	Registrar - 1400	119,070	151,987	244,701	138,485	266,296	248,878	248,878
15	Finance & Purchasing - 1510	445,585	489,738	424,314	315,614	486,595	488,315	488,315
16	Law - 1530	20,496	24,672	45,000	19,062	45,000	45,000	45,000
17	Information Systems - 1535	307,210	308,679	331,274	209,230	291,236	293,166	293,166
18	Human Res/Safety/Workers Comp - 1540	97,265	93,420	103,816	56,612	107,013	107,599	107,599
19	Tax Commissioner - 1545	801,916	852,566	864,917	546,613	891,088	892,563	892,563
20	Tax Assessor - 1550	819,802	854,800	835,883	528,893	846,625	825,605	825,605
21	Risk Management - 1555	515,530	528,676	465,000	308,935	370,000	370,000	370,000
22	Facilities Maintenance - 1566	1,138,433	1,066,280	975,079	552,916	935,171	938,027	938,027
23	General Administration / Contingency - 1595	790,969	256,737	332,000	119,198	280,000	280,000	280,000
24	Superior Court - 2150	221,461	250,901	226,979	153,520	228,407	228,407	228,407
25	Substance Abuse/Mental Health Court - 2152	248,594	221,213	250,750	140,217	231,111	231,111	231,111
26	Clerk of Court - 2155	751,040	756,593	779,087	481,914	820,521	774,324	774,324
27	District Attorney - 2200	368,806	368,767	367,890	244,788	367,890	367,890	367,890
28	State Court - 2300	272,891	275,548	315,382	203,003	359,259	359,259	359,259
29	Magistrate Court - 2400	356,624	377,424	381,025	251,275	383,273	387,672	387,672
30	Probate Court - 2450	451,463	442,972	322,814	233,778	331,344	332,691	332,691
31	Juvenile Court - 2600	129,258	148,798	150,400	94,299	170,453	173,453	173,453
32	Public Defender - 2800	344,686	372,008	345,460	223,066	364,415	345,460	345,460
33	Sheriff's Department - 3310	4,975,367	5,259,465	4,883,068	3,495,691	5,264,315	5,195,161	5,195,161
34	Drug Enforcement Team - 3321	536,087	691,259	603,869	476,115	752,886	674,271	674,271
35	Jail - 3325	4,668,204	4,182,034	4,101,241	2,646,498	4,161,988	4,193,532	4,193,532
36	County Prison - 3420	2,659,445	2,647,114	2,528,619	1,686,428	2,594,743	2,607,081	2,607,081
37	Ambulance Service - 3600	192,702	219,511	209,500	142,059	221,000	221,000	221,000
38	Coroner - 3700	78,082	80,205	79,378	51,433	79,378	79,378	79,378
39	Animal Control - 3910	144,884	127,002	156,000	111,942	163,000	163,000	163,000
40	Emergency Management - 3920	18,444	27,740	108,189	34,556	110,649	30,649	30,649
41	Roads & Bridges - 4220	3,664,393	3,568,997	3,807,788	2,346,941	3,889,202	3,702,952	3,702,952
42	Shop - 4900	472,796	492,501	487,748	327,459	481,348	484,970	484,970
43	Public Health Administration - 5110	229,899	229,899	250,000	166,667	250,000	250,000	250,000
44	Mental Health - 5115	75,000	75,000	75,000	50,000	75,000	80,000	80,000
45	DFACS - Welfare Admin - 5410	24,475	24,475	24,475	16,316	24,475	24,475	24,475
46	Welfare - General Assist - 5431	43,287	35,010	45,000	25,629	45,000	45,000	45,000
47	Museums - 6172	20,000	20,000	20,000	13,333	20,000	20,000	20,000
48	Library Administration - 6510	435,000	450,000	472,000	314,667	472,000	472,000	472,000
49	County Agent - 7130	228,158	228,936	249,617	225,280	249,617	256,609	256,609
50	Forest Resources - 7140	16,435	16,435	16,435	16,435	16,435	16,435	16,435
51	Economic Development - 7520	60,146	4,304	5,000	4,389	5,000	5,000	5,000
52	Debt Service	8,664	9,514	0	0	0	0	0
53	Transfers to Other Funds	350,000	1,247,169	350,000	0	350,000	350,000	350,000
54								
55								
56	TOTAL EXPENDITURES	27,830,067	28,251,801	27,046,775	17,518,600	27,862,522	27,422,977	27,422,977
57								
58	NET REVENUES OVER/							
59	(UNDER) EXPENDITURES	188,395	890,881	213,225	4,466,728	37,478	477,023	477,023

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2027 BUDGET SUMMARY							
	SOLID WASTE MGT FUND							
		A	**B**	**C**	**D**	**E**	**F**	**G**
		ACTUAL		**FY 2026**	**YTD 9 MTHS**	**REQUESTED**	**RECOMMENDED**	**COMM**
		FY 2024	**FY 2025**	**BUDGET**	**ACTUAL**	**FY 2027**	**COUNTY ADMIN**	**APPROVED**
1	**REVENUES**	5,516,762	5,134,299	6,189,440	4,309,595	5,361,000	5,361,000	5,361,000
2								
3	**EXPENDITURES**							
4								
5	Salaries & Benefits	1,525,634	1,548,703	1,393,666	892,406	1,473,383	1,543,376	1,543,376
6	Enterprise Operating Expenses	3,411,692	3,463,280	4,796,044	1,995,639	3,153,236	3,658,625	3,658,625
7	Transfers-out to General	0	0	0	0	0	0	0
8								
9	**TOTAL EXPENDITURES**	4,937,326	5,011,983	6,189,710	2,888,045	4,626,619	5,202,001	5,202,001
10								
11	**NET REVENUES OVER/**							
12	**(UNDER) EXPENDITURES**	**$ 579,436**	**$ 122,316**	**$ (270)**	**$ 1,421,550**	**$ 734,381**	**$ 158,999**	**$ 158,999**

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2027 BUDGET SUMMARY							
	EMPLOYEE HEALTH INSURANCE FUND							
		A	B	C	D	E	F	G
		ACTUAL		BUDGET	YTD 9 MTHS	REQUESTED	RECOMMENDED	APPROVED
		FY 2024	FY 2025	FY 2025-26	ACTUAL	FY 2026-2027	COUNTY ADMIN	COUNTY COMM
1	**REVENUES**							
2								
3	Insurance Funding	6,557,932	6,706,427	4,939,000	3,931,786	5,250,000	5,250,000	5,250,000
4	Other Revenues	0	2,161	0	6,523	0	0	0
5								
6	**TOTAL REVENUES**	6,557,932	6,708,588	4,939,000	3,938,309	5,250,000	5,250,000	5,250,000
7								
8								
9	**EXPENDITURES**							
10								
11	Insurance	6,332,490	6,550,031	4,729,000	4,526,006	5,040,000	5,040,000	5,040,000
13	Employee Clinic	207,392	222,168	210,000	129,598	210,000	210,000	210,000
14								
15	**TOTAL EXPENDITURES**	6,539,882	6,772,199	4,939,000	4,655,604	5,250,000	5,250,000	5,250,000
16								
17	**NET REVENUES OVER/**							
18	**(UNDER) EXPENDITURES**	$ 18,050	$ (63,611)	$ -	$ (717,295)	$ -	$ -	$ -

	FY 2027 BUDGET SUMMARY							
	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	SPECIAL SERVICE DISTRICT FUND							
		B	**C**	**D**	**E**	**F**	**G**	**H**
		ACTUAL		**FY 2026**	**YTD 9 MTHS**	**REQUESTED**	**CO. ADM.**	**COMM**
		FY 2024	**FY 2025**	**BUDGET**	**ACTUAL**	**FY 26-27**	**RECOM.**	**APPROVED**
1	**REVENUES**							
3	Property Taxes	1,034,979	1,179,722	1,039,000	1,179,723	1,278,000	1,278,000	1,278,000
4	Other Financing Sources	1,206	0	721,530	0	14,450	14,450	14,450
5								
6	**TOTAL REVENUES**	1,036,185	1,179,722	1,760,530	1,179,723	1,292,450	1,292,450	1,292,450
7								
8								
9	**EXPENDITURES**							
11	Firefighting	1,034,800	1,312,296	1,721,530	1,312,296	1,034,100	1,034,100	1,034,100
14	Capital Reserves	0	0	0	0	0	0	0
15	Main Street (Downtown Dev.)	20,000	20,000	20,000	20,000	20,000	20,000	0
16	Compliance	157,871	156,652	225,126	156,652	238,350	238,350	238,350
17	Transfer to E-911 Fund	0	0	0	0	0	0	0
18								
19	**TOTAL EXPENDITURES**	1,212,671	1,488,948	1,966,656	1,488,948	1,292,450	1,292,450	1,272,450
20								
21								
22	**NET INCOME (LOSS)**	(176,486)	(309,226)	(206,126)	(309,225)	0	0	20,000

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2027 BUDGET SUMMARY							
	LAW LIBRARY FUND							
		A	B	C	D	E	F	G
		ACTUAL		FY 2026	YTD 9 MTHS	FY 2027	ADMINISTRATION	COMM
		FY 2024	FY 2025	BUDGET	ACTUAL	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2								
3	Fees	13,852	33,661	15,000	0	17,000	17,000	$ 17,000
4	Other Revenues	0	0	0	0	0	0	-
5								
6	TOTAL REVENUES	13,852	33,661	15,000	0	17,000	17,000	17,000
7								
8								
9	EXPENDITURES							
10								
11	Other Expenditures	6,676	41,677	15,500	0	10,000	10,000	10,000
12								
13	TOTAL EXPENDITURES	6,676	41,677	15,500	0	10,000	10,000	10,000
14								
15	NET INCOME (LOSS)	$ 7,176	$ (8,016)	$ (500)	$ -	$ 7,000	$ 7,000	$ 7,000

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2027 BUDGET SUMMARY							
	JUVENILE SERVICES FUND							
		A	**B**	**C**	**D**	**E**	**F**	**G**
		ACTUAL		**FY 2026**	**YTD 9 MTHS**	**FY 2027**	**ADMINISTRATION**	**COMM**
		FY 2024	**FY 2025**	**BUDGET**	**ACTUAL**	**REQUESTED**	**RECOMMENDATION**	**APPROVED**
1	**REVENUES**							
2								
3	Fees	5,936	6,266	7,000	2,183	6,000	6,000	6,000
4	Reserves Required	0	0	0	0	0	0	-
5								
6	**TOTAL REVENUES**	5,936	6,266	7,000	2,183	6,000	6,000	6,000
7								
8								
9	**EXPENDITURES**							
10								
11	Dues & Fees	0	0	4,000	0	0	0	-
12	Professional Fees	8,150	0	3,000	0	6,000	6,000	6,000
13								
14	**TOTAL EXPENDITURES**	8,150	0	7,000	0	6,000	6,000	6,000
15								
16								
17	**NET INCOME (LOSS)**	**$ (2,214)**	**$ 6,266**	**$ -**	**$ 2,183**	**$ -**	**$ -**	**$ -**

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2027 BUDGET SUMMARY							
	SURCHARGE ON FINES (JAIL) FUND							
		A	B	C	D	E	F	G
		ACTUAL		FY 2026	YTD 9 MTHS	FY 2027	ADMINISTRATION	COMM
		FY 2024	FY 2025	BUDGET	ACTUAL	REQUESTED	RECOMMENDATION	APPROVED
1	**REVENUES**							
2								
3	10% Add-on Fees	95,364	124,252	77,400	53,975	79,800	79,800	79,800
5	Other Revenues	622	1,006	22,600	417	200	200	200
6								
7	**TOTAL REVENUES**	95,986	125,258	100,000	54,392	80,000	80,000	80,000
8								
9								
10	**EXPENDITURES**							
11								
12	Other Expenditures	0	0	0	0	0	0	0
13	Transfer to General Fund	70,000	130,000	70,000	0	80,000	70,000	70,000
14								
15	**TOTAL EXPENDITURES**	70,000	130,000	70,000	0	80,000	70,000	70,000
16								
17								
18	**NET INCOME (LOSS)**	**$ 25,986**	**$ (4,742)**	**$ 30,000**	**$ 54,392**	**$ -**	**$ 10,000**	**$ 10,000**

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2027 BUDGET SUMMARY							
	E-911 FUND							
		A	B	C	D	E	F	G
		ACTUAL	ACTUAL	FY 2026	YTD 9 MTHS	REQUESTED	RECOMMENDED	COMM
		2024	2025	BUDGET	ACTUAL	FY 2027	COUNTY ADMIN	APPROVED
1	REVENUES	864,600	855,384	826,000	563,307	841,000	841,000	841,000
2	Transfer from Capital Projects Fund	277,243	227,987	564,763	0	530,000	530,000	530,000
3	Transfer from General Fund	350,000	350,000	350,000	0	350,000	350,000	350,000
4	**Sub - total**	**1,491,843**	**1,433,371**	**1,740,763**	**563,307**	**1,721,000**	**1,721,000**	**1,721,000**
5								
6	EXPENDITURES							
7	E-911 Dept Exp.	1,370,642	1,433,371	1,740,763	1,047,330	1,718,945	1,718,945	1,718,945
8								
9	TOTAL EXPENDITURES	1,370,642	1,433,371	1,740,763	1,047,330	1,718,945	1,718,945	1,718,945
10								
11								
12	NET INCOME (LOSS)	121,201	0	0	(484,023)	2,055	2,055	2,055

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2027 BUDGET SUMMARY							
	SURCHARGE ON DRUG FUND							
		A	B	C	D	E	F	G
		Actual		FY 2026	YTD 9 MTHS	FY 2027	ADMINISTRATION	COMM
		FY 2024	FY 2025	BUDGET	ACTUAL	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2								
3	Fees	49,323	55,094	45,000	23,479	45,000	45,000	45,000
4	Other Revenues	425	685	0	0	0	0	0
5								
6	TOTAL REVENUES	49,748	55,779	45,000	23,479	45,000	45,000	45,000
7								
8								
9	EXPENDITURES							
10								
11	Transfers out to General Fund	30,000	70,000	45,000	0	45,000	45,000	45,000
12								
13	TOTAL EXPENDITURES	30,000	70,000	45,000	0	45,000	45,000	45,000
14								
15	NET INCOME (LOSS)	$ 19,748	$ (14,221)	$ -	$ 23,479	$ -	$ -	$ -

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2027 BUDGET SUMMARY							
	CONFISCATED ASSETS FUND							
		A	B	C	D	E	F	G
		ACTUAL		FY 2026	YTD 9 MTHS	FY 2027	ADMINISTRATION	COMM
		FY 2024	FY 2025	BUDGET	ACTUAL	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2								
3	Fees	170,891	159,326	25,000	0	130,000	130,000	130,000
4	Other Revenues	0	0	0	0	0	0	-
5								
6	TOTAL REVENUES	170,891	159,326	25,000	0	130,000	130,000	130,000
7								
8								
9	EXPENDITURES							
10								
11	Other Expenditures	92,132	215,186	15,000	0	80,000	80,000	80,000
12								
13	TOTAL EXPENDITURES	92,132	215,186	15,000	0	80,000	80,000	80,000
14								
15	NET INCOME (LOSS)	$ 78,759	$ (55,860)	$ 10,000	$ -	$ 50,000	$ 50,000	$ 50,000