Res. No. 04-26

RESOLUTION OF ADOPTION
HARRIS COUNTY BUDGET
FY 2026-2027

WHEREAS, the County's fiscal year begins July 1 and ends June 30; and

WHEREAS, state law requires that each county operate under a balanced budget adopted by ordinance or resolution; and

WHEREAS, the annual budget can be amended during the fiscal year to adapt to changing governmental needs; and

WHEREAS, the County staff prepared a proposed balanced budget stating the anticipated revenues by source and expenditures by department for the proposed fiscal year, the current fiscal year, as well as the previous fiscal year; and

WHEREAS, the County Manager submitted the proposed budget to the Board of Commissioners on May 5, 2026, displayed a copy of the proposed budget in the County Administration Office and on the County's website for public review, and provided the Harris County Journal, the County's legal organ, with a copy of the proposed budget; and

WHEREAS, County staff notified the public, through newspaper advertisement and county website announcement, that the proposed budget is available for review at the County Administration Office and on the county's website, and the time and date of the budget public hearings; and

WHEREAS, the Board of County Commissioners conducted public hearings on June 2 and June 16, 2026 to discuss the proposed budget; and

WHEREAS, County staff notified the public, through newspaper advertisement and County website announcement, of the adoption of the proposed budget; and

WHEREAS, the Board of Commissioners adopted the budget on June 16, 2026, as follows:

General Fund Expenditures	$	38,668,530
Special Revenue Fund Expenditures	$	2,529,521
Capital Project Fund Expenditures	$	16,526,492
Enterprise Fund Expenditures	$	14,663,575
Less Interfund Transfers	$	(4,180,253)
Total Annual Budget	$	68,207,865

THEREFORE, BE IT RESOLVED, that the Harris County Board of Commissioners hereby adopts the FY 2026-2027 annual budget as provided herein.

THEREFORE, BE IT FURTHER RESOLVED, that it is anticipated that the Insurance Premium Tax will be collected at a rate of $2,400,000, and in accordance with O.C.G.A. 33-8-8.3, that amount shall be separated from other funds and shall be expended as follows:

Service	FY 2026-27 Budgeted Expenditures	FY 2026-27 Budgeted Revenues	Insurance Premium Tax	Other General Fund Reserves
EMS	$ 4,658,704	$ 1,250,000	$ 1,440,000	$ 1,968,704
Vol. Fire Dept.	$ 686,875	$ 0	$ 240,000	$ 446,875
E-911	$ 2,118,021	$ 745,500	$ 720,000	$ 652,521
Total	$ 7,463,600	$ 1,995,500	$ 2,400,000	$ 3,068,100

SO RESOLVED this 16th day of June, 2026.

HARRIS COUNTY BOARD OF COMMISSIONERS

_/s/ Susan Andrews_____
Susan Andrews, Chair

_____
Rob Grant, Commissioner

_/s/ Bobby Irions_____
Bobby Irions, Vice-Chairman

_/s/ Greg Gantt_____
Greg Gantt, Commissioner

_/s/ Scott Lightsey_____
Scott Lightsey, Commissioner

Attest:

_/s/ Andrea R. Dzioba_____
Andrea R. Dzioba, County Clerk

Harris County Board of Commissioners

County Manager's FY2027 Budget Proposal

	6/30/2026 BUDGET	6/30/2027 BUDGET	% Inc/(Dec)	Notes	
TOTAL ADMINISTRATION	526,917.26	447,761.42	(0.15)		0.00
TOTAL ANIMAL CONTROL	372,403.42	372,205.50	(0.00)		0.00
TOTAL BOARD OF COMMISSIONERS	692,865.08	747,618.13	0.08		0.00
TOTAL BOARD OF ELECTIONS & REGISTRAT	313,364.15	309,248.28	(0.01)		0.00
TOTAL BOARD OF EQUALIZATION	9,253.26	9,174.86	(0.01)		0.00
TOTAL CLERK OF SUPERIOR COURT	828,165.97	805,299.53	(0.03)		0.00
TOTAL COMMUNITY CENTER	751,687.05	638,575.09	(0.15)		0.00
TOTAL COMMUNITY DEVELOPMENT	725,957.72	711,420.70	(0.02)		0.00
TOTAL CORONER	119,748.19	120,039.06	0.00		0.00
TOTAL ECONOMIC DEVELOPMENT	290,073.05	249,562.69	(0.14)	NW Business Park	
TOTAL DISTRICT ATTORNEY	433,234.52	446,018.24	0.03		0.00
TOTAL EMERGENCY MEDICAL SERVICE	4,514,283.22	4,658,704.16	0.03		0.00
TOTAL EXTENSION SERVICE	172,178.89	167,824.44	(0.03)		0.00
TOTAL FACILITIES MAINTENANCE	873,931.92	843,993.45	(0.03)		0.00
TOTAL FINANCE	610,445.96	732,314.24	0.20		0.00
TOTAL INFORMATION TECHNOLOGY	833,017.42	881,788.43	0.06		0.00
TOTAL JAIL	3,221,154.60	3,342,448.17	0.04		0.00
TOTAL MAGISTRATE COURT	425,930.68	436,409.26	0.02		0.00
TOTAL NON-DEPARTMENTAL	3,338,717.58	3,391,069.41	0.02		0.00
TOTAL PRISON	3,989,665.15	4,038,584.89	0.01		0.00
TOTAL PROBATE COURT	584,111.69	576,054.02	(0.01)		0.00
TOTAL PUBLIC WORKS	2,654,959.86	2,723,871.30	0.03		0.00
TOTAL RECREATION	1,459,322.73	1,004,993.25	(0.31)		0.00
TOTAL SHERIFF'S OFFICE	6,587,861.30	6,870,656.86	0.04		0.00
TOTAL SUPERIOR COURT	520,495.86	490,368.24	(0.06)		
TOTAL TAX ASSESSOR	910,235.96	932,298.20	0.02		0.00
TOTAL TAX COMMISSIONER	690,451.46	707,064.07	0.02		0.00
TOTAL VEHICLE MAINTENANCE	787,371.53	744,119.54	(0.05)		0.00
TOTAL VOLUNTEER FIRE DEPARTMENTS	667,132.00	686,875.00	0.03	Increased Stipends	
Total Other Agencies	582,170.00	582,170.00	0.00		0.00
Total Fund Revenue	(38,487,107.48)	(38,668,530.43)	(181,422.95)		0.00
Total Fund Expenditures	**38,487,107.48**	**38,668,530.43**	**0.00**		
Net Revenue over Expenditures	**0.00**	**0.00**	**(181,422.95)**		
Total Reserves	**(8,567,454.48)**	**(7,286,194.64)**	**1,281,259.84**		**(0.15)**

Harris County Board of Commissioners

County Manager's FY2027 Budget Proposal

	6/30/2026 BUDGET	6/30/2027 BUDGET	% Inc/(Dec)	Notes
TOTAL AMERICAN RESCUE PLAN (ARP)	1,616,852.00	0.00	(1.00)	0.00
TOTAL CONFISCATED ASSETS	15,500.00	15,500.00	0.00	0.00
TOTAL COUNTY JAIL FEE	71,000.00	71,000.00	0.00	
TOTAL LAW LIBRARY	15,500.00	15,500.00	0.00	0.00
TOTAL DRUG ABUSE TREATMENT	16,000.00	16,000.00	0.00	0.00
TOTAL E911	1,992,074.99	2,118,020.79	0.06	0.00
TOTAL HOTEL/MOTEL TAX	255,000.00	255,000.00	0.00	0.00
TOTAL CRIME VICTIMS ASSISTANCE	38,500.00	38,500.00	0.00	0.00
Total Special Revenue	**4,020,426.99**	**2,529,520.79**	**(0.94)**	**0.00**
TOTAL LMIG FUND	2,051,426.00	2,051,426.00	0.00	0.00
TOTAL PUBLIC IMPROVEMENTS AUTHORITY	2,360,542.00	2,359,138.00	(0.00)	0.00
TOTAL 2013 TSPLOST	90,110.56	106,500.00	0.18	0.00
TOTAL 2019 SPLOST	829,558.00	559,427.63	(0.33)	0.00
TOTAL 2023 TSPLOST	1,290,000.00	7,250,000.00	4.62	0.00
TOTAL SPLOST2025	4,300,000.00	4,200,000.00	0.00	0.00
Total Capital Projects	**10,921,636.56**	**16,526,491.63**	**4.48**	
TOTAL AIRPORT	2,931,081.59	1,401,470.87	(0.52)	0.00
TOTAL SOLID WASTE	2,762,267.46	3,441,385.61	0.25	0.00
TOTAL WATER WORKS	9,606,000.40	9,820,719.00	0.02	0.00
Total Enterprise Funds	**15,299,349.45**	**14,663,575.48**	**(0.25)**	
Less: Interfund Transfers	**(4,025,948.58)**	**(4,180,253.20)**	**0.04**	
Total Expenses	**64,702,571.91**	**68,207,865.13**	**0.05**	

Harris County Board of Commissioners

County Manager's FY2027 Revenue Projections

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
GENERAL					
SOURCE 001					
100-001-0000-311100	CURRENT	(14,700,000.00)	(15,700,000.00)	(1,000,000.00)	
100-001-0000-311120	TIMBER	(25,000.00)	(25,000.00)	0.00	
100-001-0000-311200	DELINQUENT	(70,000.00)	(70,000.00)	0.00	
100-001-0000-311310	VEHICLES AD VALORUM	(130,000.00)	(130,000.00)	0.00	
100-001-0000-311315	TITLE AD VALORUM - TAVT	(2,400,000.00)	(2,400,000.00)	0.00	
100-001-0000-311316	AAVT COMM VEH AD VALORUM	(20,000.00)	(20,000.00)	0.00	
100-001-0000-311320	MOBILE HOME	(12,000.00)	(12,000.00)	0.00	
100-001-0000-311340	INTANGIBLES	(400,000.00)	(400,000.00)	0.00	
100-001-0000-311600	REAL ESTATE TRANSFER TAX	(250,000.00)	(250,000.00)	0.00	
100-001-0000-311750	FRANCHISE TAXES-CABLE TV	(136,000.00)	(136,000.00)	0.00	
100-001-0000-313100	LOCAL OPTION SALES AND USE TAX	(3,000,000.00)	(3,000,000.00)	0.00	
100-001-0000-314200	ALCOHOLIC BEVERAGE EXCISE TAX	(175,000.00)	(175,000.00)	0.00	
100-001-0000-316100	BUSINESS OCCUPATION TAXES	(70,000.00)	(70,000.00)	0.00	
100-001-0000-316200	INSURANCE PREMIUM TAX	(2,400,000.00)	(2,400,000.00)	0.00	
100-001-0000-316300	FINANCIAL INSTITUTIONS BUSINES	(30,000.00)	(30,000.00)	0.00	
100-001-0000-319000	INTEREST AND PENALTIES	(220,000.00)	(220,000.00)	0.00	
100-001-0000-319500	FI FA, DOCKETS & ADVERTISING	(25,000.00)	(25,000.00)	0.00	
100-001-0000-321100	ALCOHOLIC BEVERAGES	(60,000.00)	(60,000.00)	0.00	
100-001-0000-322201	BUILDING PERMITS	(330,000.00)	(330,000.00)	0.00	
100-001-0000-322202	MANUFACTURED HOUSING PERMITS	(1,200.00)	(1,200.00)	0.00	
100-001-0000-322203	FIREWORKS PERMIT	(100.00)	(100.00)	0.00	
100-001-0000-322211	LAND DISTURBANCE PERMITS	(5,000.00)	(5,000.00)	0.00	
100-001-0000-322212	DRIVEWAY PERMITS	(5,000.00)	(5,000.00)	0.00	
100-001-0000-331101	EMA GRANT	(8,600.00)	(8,600.00)	0.00	
100-001-0000-334100	GOHS NOT-HEAT GRANT	(41,453.00)	(125,000.00)	(83,547.00)	
100-001-0000-336001	WELLNESS GRANT	(3,000.00)	(3,000.00)	0.00	
100-001-0000-336002	ACCG WC SAFETY GRANT	(5,000.00)	(5,000.00)	0.00	
100-001-0000-341300	ZONING FEES AND APPEALS	(3,500.00)	(3,500.00)	0.00	
100-001-0000-341310	PLAT AND PLAN REVIEW FEES	(4,000.00)	(4,000.00)	0.00	
100-001-0000-341400	COPIES AND FACSIMILES	(1,000.00)	(1,000.00)	0.00	
100-001-0000-341719	SOLID WASTE FUND INDIRECT COST	(100,000.00)	(200,000.00)	(100,000.00)	
100-001-0000-341761	COUNTY JAIL FUND INDIRECT COST	(71,000.00)	(71,000.00)	0.00	
100-001-0000-341793	WATER WORKS FUND INDIRECT COST	(100,000.00)	(200,000.00)	(100,000.00)	
100-001-0000-341910	ELECTION QUALIFYING FEES	0.00	0.00	0.00	
100-001-0000-341930	SALE OF MAPS	(200.00)	(200.00)	0.00	
100-001-0000-341940	COMMISSIONS ON TAX COLLECTIONS	(720,000.00)	(720,000.00)	0.00	
100-001-0000-342101	SHERIFF RECEIPTS	(20,000.00)	(20,000.00)	0.00	
100-001-0000-342330	CORRECTIONS - BOARDING	(1,200,000.00)	(1,200,000.00)	0.00	
100-001-0000-342331	STATE INMATE BOARDING	(20,000.00)	(20,000.00)	0.00	
100-001-0000-342332	FEDERAL PRISION COMMISSION	(50,000.00)	(50,000.00)	0.00	
100-001-0000-342600	AMBULANCE CHARGES	(1,200,000.00)	(1,250,000.00)	(50,000.00)	
100-001-0000-343301	GDOT CREW	(39,500.00)	(39,500.00)	0.00	
100-001-0000-343901	PIPE SALES	(25,000.00)	(25,000.00)	0.00	
100-001-0000-343902	WORK CREW - CITY OF MANCHESTER	(60,000.00)	(60,000.00)	0.00	
100-001-0000-343903	PRISON CREW - TALBOT COUNTY	(60,000.00)	(60,000.00)	0.00	
100-001-0000-343904	WORK CREW - CITY OF WEST POINT	(60,000.00)	(60,000.00)	0.00	
100-001-0000-343906	WORK CREW - MERIWETHER COUNTY	(60,000.00)	(60,000.00)	0.00	
100-001-0000-344130	SALE OF SALVAGE	0.00	0.00	0.00	
100-001-0000-346001	MENTAL HEALTH CENTER	0.00	0.00	0.00	
100-001-0000-346100	ANIMAL CONTROL FEES	(10,000.00)	(10,000.00)	0.00	
100-001-0000-347001	COMMUNITY CENTER MEMBERSHIPS	(25,000.00)	(25,000.00)	0.00	
100-001-0000-347002	COMMUNITY CENTER RENTAL	(42,000.00)	(42,000.00)	0.00	
100-001-0000-347003	COMMUNITY CENTER PROGRAM FEES	(25,000.00)	(25,000.00)	0.00	
100-001-0000-347004	COMMUNITY CENTER GUEST PASS	(5,000.00)	(5,000.00)	0.00	
100-001-0000-347005	COMMUNITY CENTER OTHER FEES	(30,000.00)	(30,000.00)	0.00	
100-001-0000-349300	RETURNED CHECK FEES	(100.00)	(100.00)	0.00	
100-001-0000-351110	SUPERIOR COURT - GENERAL	(150,000.00)	(150,000.00)	0.00	

Harris County Board of Commissioners

County Manager's FY2027 Revenue Projections

			6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
GENERAL						
100-001-0000-351130	MAGISTRATE COURT - GENERAL		(40,000.00)	(40,000.00)	0.00	
100-001-0000-351150	PROBATE COURT - GENERAL		(475,000.00)	(475,000.00)	0.00	
100-001-0000-361000	INVESTMENT EARNINGS		(600,000.00)	(600,000.00)	0.00	
100-001-0000-361001	INVESTMENT EARNINGS		0.00	0.00	0.00	
100-001-0000-371000	CONTRIBUTIONS		(50,000.00)	(50,000.00)	0.00	
100-001-0000-381000	MISCELLANEOUS		(5,000.00)	(5,000.00)	0.00	
100-001-0000-381001	RENTS AND ROYALTIES		(8,500.00)	(8,500.00)	0.00	
100-001-0000-381002	MISC REV - INSURANCE PROCEEDS		0.00	0.00	0.00	
100-001-0000-382001	TELEPHONE - JAIL		(20,000.00)	(20,000.00)	0.00	
100-001-0000-382002	COMMISSIONS - CORRECTIONS		(60,000.00)	(60,000.00)	0.00	
100-001-0000-383000	REIMBURSEMENT FOR DAMAGED PROP		0.00	0.00	0.00	
100-001-0000-391085	TRANSFER IN FROM SPLOST 2025		0.00	(129,135.79)	(129,135.79)	PW Emp
100-001-0000-392100	PROCEEDS FROM THE SALE OF CAPI		(50,000.00)	(50,000.00)	0.00	
100-001-0000-399999	**USE OF RESERVES**		**(8,567,454.48)**	**(7,286,194.64)**	**1,281,259.84**	
TOTAL SOURCE 001			(38,479,607.48)	(38,661,030.43)	(181,422.95)	
100-008-0000-334102	EMS TRAUMA GRANT		(7,500.00)	(7,500.00)	0.00	
TOTAL SOURCE 008			(7,500.00)	(7,500.00)	0.00	
TOTAL FUND REVENUE		**0**	**(38,487,107.48)**	**(38,668,530.43)**	**(181,422.95)**	**0.00**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
ADMINISTRATION					
100-002-1320-511100	REGULAR EMPLOYEES	178,776.05	184,139.33	5,363.28	
100-002-1320-512103	MED. INSURANCE: COUNTY MANAGER	13,073.56	13,596.50	522.94	
100-002-1320-512104	LIFE/STD/LTD: COUNTY MANAGER	39.00	40.17	1.17	
100-002-1320-512200	FICA	11,084.12	11,416.64	332.52	
100-002-1320-512300	MEDICARE	2,592.25	2,670.02	77.77	
100-002-1320-512400	RETIREMENT CONTRIBUTIONS	26,200.40	26,986.41	786.01	
100-002-1320-512401	ACCG - 401A: COUNTY MANAGER	7,597.98	7,825.92	227.94	
100-002-1320-512600	UNEMPLOYMENT INSURANCE	46.69	48.09	1.40	
100-002-1320-512700	WORKERS' COMPENSATION	589.96	607.66	17.70	
100-002-1320-521300	TECHNICAL SERVICES	25,000.00	0.00	(25,000.00)	
100-002-1320-523210	COMMUNICATIONS - TELEPHONE	0.00	0.00	0.00	
100-002-1500-512103	MED. INSURANCE: ADMINISTRATIVE	0.00	0.00	0.00	
100-002-1500-512111	ACC&SIC INS	0.00	0.00	0.00	
100-002-1540-511100	REGULAR EMPLOYEES	72,770.05	74,953.15	2,183.10	
100-002-1540-512103	MED. INSURANCE: HR	12,382.99	12,878.31	495.32	
100-002-1540-512104	LIFE/STD/LTD: HR	36.00	37.08	1.08	
100-002-1540-512200	FICA	4,511.74	4,647.09	135.35	
100-002-1540-512300	MEDICARE	1,055.17	1,086.83	31.66	
100-002-1540-512400	RETIREMENT CONTRIBUTIONS	8,732.41	8,994.38	261.97	
100-002-1540-512401	ACCG - 401A: HR	3,092.73	3,185.51	92.78	
100-002-1540-512600	UNEMPLOYMENT INSURANCE	26.60	27.40	0.80	
100-002-1540-512700	WORKERS' COMPENSATION	240.14	247.34	7.20	
100-002-1590-511100	REGULAR EMPLOYEES	39,337.79	40,517.92	1,180.13	
100-002-1590-511300	OVERTIME	222.78	229.46	6.68	
100-002-1590-512103	MEDICAL INSURANCE	12,382.99	12,878.31	495.32	
100-002-1590-512104	LIFE/STD/LTD	36.00	37.08	1.08	
100-002-1590-512200	FICA	2,452.76	2,526.34	73.58	
100-002-1590-512300	MEDICARE	573.63	590.84	17.21	
100-002-1590-512400	RETIREMENT CONTRIBUTIONS	0.00	0.00	0.00	
100-002-1590-512401	ACCG - 401A	1,681.32	1,731.76	50.44	
100-002-1590-512600	UNEMPLOYMENT INSURANCE	26.60	27.40	0.80	
100-002-1590-512700	WORKERS' COMPENSATION	130.55	134.47	3.92	
Total Employment		**424,692.26**	**412,061.42**	**(12,630.84)**	**-2.97%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
ADMINISTRATION					
100-002-1500-521200	PROFESSIONAL SERVICES	50,000.00	3,000.00	(47,000.00)	
100-002-1500-521300	TECHNICAL SERVICES	0.00	200.00	200.00	laserfische E.
100-002-1500-521301	TECH SERVS. - DRUG TESTING/MED	0.00	0.00	0.00	
100-002-1500-522210	REPAIRS AND MAINTENANCE - EQUI	300.00	0.00	(300.00)	
100-002-1500-522260	REPAIRS AND MAINTENANCE - VEHI	1,000.00	1,000.00	0.00	
100-002-1500-522323	COPIER LEASE AGREEMENT	5,000.00	2,000.00	(3,000.00)	
100-002-1500-523210	COMMUNICATIONS - TELEPHONE	4,000.00	1,000.00	(3,000.00)	
100-002-1500-523250	COMMUNICATIONS - POSTAGE	500.00	2,000.00	1,500.00	
100-002-1500-523300	ADVERTISING	5,000.00	3,000.00	(2,000.00)	
100-002-1500-523400	PRINTING AND BINDING	100.00	0.00	(100.00)	
100-002-1500-523500	TRAVEL	1,500.00	1,600.00	100.00	
100-002-1500-523600	DUES AND FEES	8,000.00	8,000.00	0.00	
100-002-1500-523700	EDUCATION AND TRAINING	1,500.00	1,500.00	0.00	
100-002-1500-523901	OTHER SERVICES	8,000.00	3,000.00	(5,000.00)	
100-002-1500-531101	GENERAL SUPPLIES - OFFICE	7,000.00	3,000.00	(4,000.00)	
100-002-1500-531150	GENERAL SUPPLIES - TIRES	250.00	0.00	(250.00)	
100-002-1500-531210	WATER/SEWER	800.00	800.00	0.00	
100-002-1500-531230	ELECTRICITY	3,500.00	3,000.00	(500.00)	
100-002-1500-531270	GASOLINE/DIESEL/OIL	1,600.00	1,600.00	0.00	
100-002-1500-531600	SMALL EQUIPMENT	3,000.00	1,000.00	(2,000.00)	
100-002-1500-542100	VEHICLE	0.00	0.00	0.00	
100-002-1511-521300	TECHNICAL SERVICES	0.00	0.00	0.00	finance?
100-002-1590-523600	DUES AND FEES	0.00	0.00	0.00	
100-002-1590-531101	GENERAL SUPPLIES - OFFICE	0.00	0.00	0.00	
100-002-1590-531210	WATER/SEWER	175.00	0.00	(175.00)	
100-002-1590-531230	ELECTRICITY	1,000.00	0.00	(1,000.00)	
Total Operating		**102,225.00**	**35,700.00**	**(66,525.00)**	
TOTAL ADMINISTRATION		**526,917.26**	**447,761.42**	**(79,155.84)**	**-15.02%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
ANIMAL CONTROL					
100-021-3910-511100	REGULAR EMPLOYEES	177,139.07	182,453.25	5,314.17	
100-021-3910-511300	OVERTIME	6,080.27	6,262.68	182.41	
100-021-3910-512103	MED. INSURANCE: ANIMAL CONTROL	58,447.78	60,785.69	2,337.91	
100-021-3910-512104	LIFE/STD/LTD: ANIMAL CONTROL	144.00	148.32	4.32	
100-021-3910-512200	FICA	11,359.60	11,700.39	340.79	
100-021-3910-512300	MEDICARE	2,656.68	2,736.38	79.70	
100-021-3910-512400	RETIREMENT CONTRIBUTIONS	21,986.32	22,645.91	659.59	
100-021-3910-512401	ACCG - 401A: ANIMAL CONTROL	7,786.82	8,020.42	233.60	
100-021-3910-512600	UNEMPLOYMENT INSURANCE	106.40	109.59	3.19	
100-021-3910-512700	WORKERS' COMPENSATION	1,546.48	1,592.87	46.39	
Total Employment		**287,253.42**	**296,455.50**	**9,202.08**	**3.20%**
100-021-3910-521200	PROFESSIONAL SERVICES	12,000.00	15,000.00	3,000.00	
100-021-3910-521300	TECHNICAL SERVICES	0.00	0.00	0.00	
100-021-3910-521310	TECHNICAL SERVICES - MAINTENAN	800.00	800.00	0.00	
100-021-3910-522210	REPAIRS AND MAINTENANCE - EQUI	500.00	500.00	0.00	
100-021-3910-522220	REPAIRS AND MAINTENANCE - BUIL	2,000.00	2,000.00	0.00	**confirmed**
100-021-3910-522260	REPAIRS AND MAINTENANCE - VEHI	3,000.00	3,000.00	0.00	
100-021-3910-522323	COPIER LEASE AGREEMENT	500.00	500.00	0.00	
100-021-3910-523210	COMMUNICATIONS - TELEPHONE	3,850.00	3,850.00	0.00	
100-021-3910-523211	COMMUNICATIONS - INTERNET SERV	500.00	0.00	(500.00)	**move to IT**
100-021-3910-523250	COMMUNICATIONS - POSTAGE	100.00	100.00	0.00	
100-021-3910-523300	ADVERTISING	200.00	0.00	(200.00)	
100-021-3910-523400	PRINTING AND BINDING	200.00	0.00	(200.00)	
100-021-3910-523500	TRAVEL	700.00	700.00	0.00	
100-021-3910-523600	DUES AND FEES	500.00	0.00	(500.00)	
100-021-3910-523700	EDUCATION AND TRAINING	1,500.00	1,500.00	0.00	
100-021-3910-531101	GENERAL SUPPLIES - OFFICE	2,000.00	2,000.00	0.00	
100-021-3910-531120	GENERAL SUPPLIES - JANITORIAL	3,500.00	3,500.00	0.00	
100-021-3910-531150	GENERAL SUPPLIES - TIRES	800.00	800.00	0.00	
100-021-3910-531160	GENERAL SUPPLIES - MEDICAL SUP	23,000.00	15,000.00	(8,000.00)	
100-021-3910-531190	GENERAL SUPPLIES - OTHER	10,000.00	9,000.00	(1,000.00)	
100-021-3910-531230	ELECTRICITY	8,000.00	8,000.00	0.00	
100-021-3910-531270	GASOLINE/DIESEL/OIL	4,500.00	4,500.00	0.00	
100-021-3910-531600	SMALL EQUIPMENT	5,500.00	3,500.00	(2,000.00)	
100-021-3910-531710	UNIFORMS	1,500.00	1,500.00	0.00	
Total Operating		**85,150.00**	**75,750.00**	**(9,400.00)**	
TOTAL ANIMAL CONTROL		**372,403.42**	**372,205.50**	**(197.92)**	**-0.05%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
BOARD OF COMMISSIONERS					
100-050-1110-511100	REGULAR EMPLOYEES	121,663.28	125,313.18	3,649.90	
100-050-1110-512103	MED. INSURANCE: BOARD OF COMMI	77,341.91	80,435.59	3,093.68	
100-050-1110-512104	LIFE/STD/LTD: BOARD OF COMM	180.00	185.40	5.40	
100-050-1110-512200	FICA	7,543.12	7,769.41	226.29	
100-050-1110-512300	MEDICARE	1,764.12	1,817.04	52.92	
100-050-1110-512400	RETIREMENT CONTRIBUTIONS	14,599.59	15,037.58	437.99	
100-050-1110-512401	ACCG - 401A: BD OF COMMISSI	5,170.69	5,325.81	155.12	
100-050-1110-512600	UNEMPLOYEMENT INSURANCE	133.00	136.99	3.99	
100-050-1110-512700	WORKERS COMPENSATION	3,260.58	3,358.40	97.82	
100-050-1330-511100	REGULAR EMPLOYEES	110,020.35	113,320.96	3,300.61	
100-050-1330-512103	MED. INSURANCE: BOARD OF COMMI	12,067.90	12,550.62	482.72	
100-050-1330-512104	LIFE/STD/LTD	36.00	37.08	1.08	
100-050-1330-512200	FICA	6,821.26	7,025.90	204.64	
100-050-1330-512300	MEDICARE	1,595.30	1,643.16	47.86	
100-050-1330-512400	RETIREMENT CONTRIBUTIONS	13,202.44	13,598.51	396.07	
100-050-1330-512401	ACCG - 401A	4,675.87	4,816.15	140.28	
100-050-1330-512600	UNEMPLOYMENT INSURANCE	26.60	27.40	0.80	
100-050-1330-512700	WORKERS COMPENSATION	363.07	373.96	10.89	
100-050-1100-512700	WORKERS' COMPENSATION	0.00	0.00	0.00	
Total Employment		**380,465.08**	**392,773.13**	**12,308.05**	**3.24%**
100-050-1100-521200	PROFESSIONAL SERVICES	247,000.00	300,000.00	53,000.00	
100-050-1100-521300	TECHNICAL SERVICES	3,900.00	4,095.00	195.00	
100-050-1100-522323	COPIER LEASE AGREEMENT	1,000.00	1,000.00	0.00	
100-050-1100-523210	COMMUNICATIONS - TELEPHONE	500.00	500.00	0.00	
100-050-1100-523250	COMMUNICATIONS - POSTAGE	2,500.00	500.00	(2,000.00)	
100-050-1100-523300	ADVERTISING	12,000.00	9,000.00	(3,000.00)	
100-050-1100-523400	PRINTING AND BINDING	300.00	100.00	(200.00)	
100-050-1100-523500	TRAVEL	20,000.00	20,000.00	0.00	
100-050-1100-523600	DUES AND FEES	6,300.00	3,000.00	(3,300.00)	
100-050-1100-523700	EDUCATION AND TRAINING	12,000.00	12,000.00	0.00	
100-050-1100-523901	OTHER SERVICES	2,000.00	1,000.00	(1,000.00)	
100-050-1100-531101	GENERAL SUPPLIES - OFFICE	2,000.00	750.00	(1,250.00)	
100-050-1100-531210	WATER/SEWER	200.00	200.00	0.00	
100-050-1100-531230	ELECTRICITY	500.00	500.00	0.00	
100-050-1100-531600	SMALL EQUIPMENT	2,200.00	2,200.00	0.00	
Total Operating		**312,400.00**	**354,845.00**	**42,445.00**	
TOTAL BOARD OF COMMISSIONERS		**692,865.08**	**747,618.13**	**54,753.05**	**7.90%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
BOARD OF ELECTIONS & REGISTRAT						
100-024-1400-511100	REGULAR EMPLOYEES	108,429.18	111,682.06	3,252.88		
100-024-1400-511300	OVERTIME	24,768.19	25,511.24	743.05		
100-024-1400-512103	MED. INSURANCE: ADMINISTRATIVE	32,820.32	34,133.13	1,312.81		
100-024-1400-512104	LIFE/STD/LTD: BD OF ELECTIO	72.00	74.16	2.16		
100-024-1400-512200	FICA	11,358.24	11,698.99	340.75		
100-024-1400-512300	MEDICARE	2,656.36	2,736.05	79.69		
100-024-1400-512400	RETIREMENT CONTRIBUTIONS	15,911.80	16,389.15	477.35		
100-024-1400-512401	ACCG - 401A: BOARD OF ELECS	5,635.43	5,804.49	169.06		
100-024-1400-512600	UNEMPLOYMENT INSURANCE	108.08	111.32	3.24		
100-024-1400-512700	WORKERS' COMPENSATION	604.55	622.69	18.14		
Total Employment		**202,364.15**	**208,763.28**	**6,399.13**		**3.16%**
100-024-1400-521300	TECHNICAL SERVICES	0.00	35.00	35.00		
100-024-1400-521310	TECHNICAL SERVICES - MAINTENAN	24,000.00	25,000.00	1,000.00	**Per Vendor - Liberty Vote**	
100-024-1400-522320	RENTALS	4,500.00	3,500.00	(1,000.00)		
100-024-1400-522323	COPIER LEASE AGREEMENT	2,000.00	2,000.00	0.00		
100-024-1400-523210	COMMUNICATIONS - TELEPHONE	1,300.00	850.00	(450.00)		
100-024-1400-523250	COMMUNICATIONS - POSTAGE	5,000.00	5,250.00	250.00		
100-024-1400-523300	ADVERTISING	200.00	300.00	100.00		
100-024-1400-523400	PRINTING AND BINDING	12,000.00	13,200.00	1,200.00		
100-024-1400-523500	TRAVEL	1,800.00	1,200.00	(600.00)		
100-024-1400-523600	DUES AND FEES	200.00	650.00	450.00	Gavero Fee increase	
100-024-1400-523700	EDUCATION AND TRAINING	3,000.00	3,500.00	500.00		
100-024-1400-523850	CONTRACT LABOR	50,000.00	35,000.00	(15,000.00)	**reducing number of poll workers per precinct**	
100-024-1400-531101	GENERAL SUPPLIES - OFFICE	2,000.00	2,000.00	0.00		
100-024-1400-531600	SMALL EQUIPMENT	5,000.00	8,000.00	3,000.00	**1 - BMD 1- scanner**	
Total Operating		**111,000.00**	**100,485.00**	**(10,515.00)**		
TOTAL BOARD OF ELECTIONS & REGISTRAT		**313,364.15**	**309,248.28**	**(4,115.87)**		**-1.31%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
BOARD OF EQUALIZATION					
100-053-1120-511100	REGULAR EMPLOYEES	3,744.00	3,856.32	112.32	
100-053-1120-512200	FICA	232.13	239.09	6.96	
100-053-1120-512300	MEDICARE	54.29	55.92	1.63	
100-053-1120-512600	UNEMPLOYMENT INSURANCE	10.48	10.79	0.31	
100-053-1120-512700	WORKERS' COMPENSATION	12.36	12.73	0.37	
Total Employment		**4,053.26**	**4,174.86**	**121.60**	**3.00%**
100-053-1120-523250	COMMUNICATIONS - POSTAGE	400.00	250.00	(150.00)	
100-053-1120-523500	TRAVEL	2,500.00	3,000.00	500.00	
100-053-1120-523600	DUES AND FEES	200.00	0.00	(200.00)	
100-053-1120-523700	EDUCATION AND TRAINING	1,200.00	1,000.00	(200.00)	
100-053-1120-523850	CONTRACT LABOR	500.00	500.00	0.00	
100-053-1120-531101	GENERAL SUPPLIES - OFFICE	400.00	250.00	(150.00)	
Total Operating		**5,200.00**	**5,000.00**	**(200.00)**	
TOTAL BOARD OF EQUALIZATION		**9,253.26**	**9,174.86**	**(78.40)**	**-0.85%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
CLERK OF SUPERIOR COURT						
100-007-2180-511100	REGULAR EMPLOYEES	436,182.79	449,268.27	13,085.48		
100-007-2180-512100	GROUP INSURANCE	0.00	0.00	0.00		
100-007-2180-512103	MED. INSURANCE: CLERK OF SUPER	102,107.90	106,192.22	4,084.32		
100-007-2180-512104	LIFE/STD/LTDCLERK OF SUP COURT	252.00	259.56	7.56		
100-007-2180-512200	FICA	27,043.33	27,854.63	811.30		
100-007-2180-512300	MEDICARE	6,324.65	6,514.39	189.74		
100-007-2180-512400	RETIREMENT CONTRIBUTIONS	52,341.93	53,912.19	1,570.26		
100-007-2180-512401	ACCG - 401A: CLERK OF SC	18,537.77	19,093.90	556.13		
100-007-2180-512600	UNEMPLOYMENT INSURANCE	186.20	191.79	5.59		
100-007-2180-512700	WORKERS' COMPENSATION	1,439.40	1,482.58	43.18		
Total Employment		**644,415.97**	**664,769.53**	**20,353.56**		**3.16%**
100-007-2180-521300	TECHNICAL SERVICES	0.00	30.00	30.00		
100-007-2180-521310	TECHNICAL SERVICES - MAINTENAN	85,000.00	60,000.00	(25,000.00)		
100-007-2180-522210	REPAIRS AND MAINTENANCE - EQUI	500.00	500.00	0.00		
100-007-2180-522323	COPIER LEASE AGREEMENT	5,000.00	5,000.00	0.00		
100-007-2180-523210	COMMUNICATIONS - TELEPHONE	4,000.00	4,000.00	0.00		
100-007-2180-523250	COMMUNICATIONS - POSTAGE	3,500.00	5,000.00	1,500.00		
100-007-2180-523400	PRINTING AND BINDING	5,000.00	5,000.00	0.00		
100-007-2180-523500	TRAVEL	8,300.00	8,300.00	0.00		
100-007-2180-523600	DUES AND FEES	950.00	1,200.00	250.00		
100-007-2180-523602	JUROR FEES	50,000.00	32,000.00	(18,000.00)		
100-007-2180-523700	EDUCATION AND TRAINING	3,000.00	3,000.00	0.00		
100-007-2180-531101	GENERAL SUPPLIES - OFFICE	14,000.00	12,000.00	(2,000.00)		
100-007-2180-531600	SMALL EQUIPMENT	4,500.00	4,500.00	0.00	**large printer and incidentals**	
Total Operating		**183,750.00**	**140,530.00**	**(43,220.00)**		
TOTAL CLERK OF SUPERIOR COURT		**828,165.97**	**805,299.53**	**(22,866.44)**		**-2.76%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
COMMUNITY CENTER						
100-028-6122-511100	REGULAR EMPLOYEES	171,315.21	176,454.67	5,139.46		
100-028-6122-511300	OVERTIME	1,136.77	1,170.87	34.10		
100-028-6122-512103	MED. INSURANCE: COMMUNITY CENT	40,192.94	41,800.66	1,607.72		
100-028-6122-512104	LIFE/STD/LTD: COMMUNITY CENTER	72.00	74.16	2.16		
100-028-6122-512200	FICA	10,692.02	11,012.78	320.76		
100-028-6122-512300	MEDICARE	2,500.55	2,575.57	75.02		
100-028-6122-512400	RETIREMENT CONTRIBUTIONS	11,171.33	11,506.47	335.14		
100-028-6122-512401	ACCG - 401A: COMMUNITY CENT	3,956.51	4,075.21	118.70		
100-028-6122-512600	UNEMPLOYMENT INSURANCE	273.02	281.21	8.19		
100-028-6122-512700	WORKERS' COMPENSATION	4,106.76	4,229.96	123.20		
100-028-6124-511100	REGULAR EMPLOYEES	93,624.61	96,433.35	2,808.74		
100-028-6124-512200	FICA	5,804.73	5,978.87	174.14		
100-028-6124-512300	MEDICARE	1,357.56	1,398.29	40.73		
100-028-6124-512600	UNEMPLOYMENT	262.15	270.01	7.86		
100-028-6124-512700	WORKERS' COMPENSATION	3,070.89	3,163.02	92.13		
Total Employment		**349,537.05**	**360,425.09**	**10,888.04**	**3.11%**	
100-028-6122-521200	PROFESSIONAL SERVICES	10,000.00	0.00	(10,000.00)		
100-028-6122-521300	TECHNICAL SERVICES	0.00	0.00	0.00		
100-028-6122-521310	TECHNICAL SERVICES - MAINTENAN	15,000.00	15,000.00	0.00		
100-028-6122-522210	REPAIRS AND MAINTENANCE - EQUI	20,000.00	20,000.00	0.00		
100-028-6122-522220	REPAIRS AND MAINTENANCE - BUIL	50,000.00	30,000.00	(20,000.00)	**confirmed**	
100-028-6122-522222	REPAIRS AND MAINTENANCE - SITE	6,000.00	3,000.00	(3,000.00)		
100-028-6122-522323	COPIER LEASE AGREEMENT	3,500.00	3,500.00	0.00		
100-028-6122-523002	SEPTIC TANK SERVICE	1,100.00	1,100.00	0.00		
100-028-6122-523210	COMMUNICATIONS - TELEPHONE	2,500.00	2,500.00	0.00		
100-028-6122-523250	COMMUNICATIONS - POSTAGE	50.00	50.00	0.00		
100-028-6122-523300	ADVERTISING	500.00	0.00	(500.00)		
100-028-6122-523500	TRAVEL	2,000.00	0.00	(2,000.00)		
100-028-6122-523600	DUES AND FEES	2,000.00	1,000.00	(1,000.00)		
100-028-6122-523601	CREDIT CARD FEES	3,000.00	3,000.00	0.00		
100-028-6122-523700	EDUCATION AND TRAINING	3,000.00	0.00	(3,000.00)		
100-028-6122-523850	CONTRACT LABOR	35,000.00	35,000.00	0.00		
100-028-6122-531101	GENERAL SUPPLIES - OFFICE	6,000.00	5,000.00	(1,000.00)		
100-028-6122-531102	SUPPLIES FOR RENTAL	6,000.00	5,000.00	(1,000.00)		
100-028-6122-531106	GENERAL SUPPLIES - PROGRAMS	10,000.00	7,000.00	(3,000.00)		
100-028-6122-531120	GENERAL SUPPLIES - JANITORIAL	10,000.00	8,000.00	(2,000.00)		
100-028-6122-531121	GENERAL SUPPLIES - CHEMICALS	20,000.00	20,000.00	0.00		
100-028-6122-531210	WATER/SEWER	11,000.00	11,000.00	0.00		
100-028-6122-531230	ELECTRICITY	84,500.00	84,500.00	0.00		
100-028-6122-531240	BOTTLED GAS	20,000.00	20,000.00	0.00		
100-028-6122-531600	SMALL EQUIPMENT	5,000.00	2,500.00	(2,500.00)		
100-028-6122-531710	UNIFORMS	1,000.00	1,000.00	0.00		
100-028-6122-542300	COMMERCIAL FITNESS EQUIPMENT	75,000.00	0.00	(75,000.00)		
Total Operating		**402,150.00**	**278,150.00**	**(124,000.00)**	**-30.83%**	
TOTAL COMMUNITY CENTER		**751,687.05**	**638,575.09**	**(113,111.96)**	**-15.05%**	

	6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
Community Dev					
REGULAR EMPLOYEES	180,695.32	186,116.18	5,420.86		
OVERTIME	270.86	278.99	8.13		
MED. INSURANCE: HOUSING & DEVE	52,575.93	54,678.97	2,103.04		
LIFE/STD/LTD: HOUSING & DEV	108.00	111.24	3.24		
FICA	11,219.90	11,556.50	336.60		
MEDICARE	2,624.01	2,702.73	78.72		
RETIREMENT CONTRIBUTIONS	21,386.47	22,028.06	641.59		
ACCG - 401A: HOUSING & DEVE	7,574.37	7,801.60	227.23		
UNEMPLOYMENT INSURANCE	87.49	90.11	2.62		
WORKERS' COMPENSATION	2,721.08	2,802.71	81.63		
REGULAR EMPLOYEES	67,383.68	69,405.19	2,021.51		
MED. INSURANCE: BUILDING INSPE	12,382.99	12,878.31	495.32		
LIFE/STD/LTD: BUILDING INSPECT	36.00	37.08	1.08		
FICA	4,177.79	4,303.12	125.33		
MEDICARE	977.06	1,006.37	29.31		
RETIREMENT CONTRIBUTIONS	8,086.04	8,328.62	242.58		
ACCG - 401A: BUILDING INSPE	2,863.80	2,949.71	85.91		
UNEMPLOYMENT INSURANCE	26.60	27.40	0.80		
WORKERS' COMPENSATION	1,805.88	1,860.06	54.18		
REGULAR EMPLOYEES	127,953.28	131,791.88	3,838.60		
MED. INSURANCE: CODE ENFORCEME	24,765.99	25,756.63	990.64		
LIFE/STD/LTD: CODE ENFORCEMENT	72.00	74.16	2.16		
FICA	7,933.10	8,171.09	237.99		
MEDICARE	1,855.32	1,910.98	55.66		
RETIREMENT CONTRIBUTIONS	15,354.39	15,815.02	460.63		
ACCG - 401A: CODE ENFORCEME	5,438.02	5,601.16	163.14		
UNEMPLOYMENT INSURANCE	53.20	54.80	1.60		
WORKERS' COMPENSATION	3,429.15	3,532.02	102.87		
	563,857.72	**581,670.70**	**17,812.98**		**3.16%**
PROFESSIONAL SERVICES	14,000.00	10,000.00	(4,000.00)		
TECHNICAL SERVICES	14,000.00	8,000.00	(6,000.00)		
REPAIRS AND MAINTENANCE - EQUI	4,000.00	1,000.00	(3,000.00)	**Tile Floor - per jamie budget**	
REPAIRS AND MAINTENANCE - VEHI	5,000.00	3,000.00	(2,000.00)		
COPIER LEASE AGREEMENT	8,500.00	2,500.00	(6,000.00)	**large format scanner**	
COMMUNICATIONS - TELEPHONE	5,000.00	4,000.00	(1,000.00)		
COMMUNICATIONS - POSTAGE	2,000.00	3,000.00	1,000.00		
TRAVEL	10,000.00	8,000.00	(2,000.00)		
DUES AND FEES	2,500.00	1,750.00	(750.00)		

	6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
Community Dev				
CREDIT CARD FEES	12,000.00	12,000.00	0.00	
EDUCATION AND TRAINING	7,000.00	5,000.00	(2,000.00)	
CONTRACT LABOR	45,000.00	45,000.00	0.00	
GENERAL SUPPLIES - OFFICE	10,000.00	7,500.00	(2,500.00)	
GENERAL SUPPLIES - TIRES	1,500.00	2,000.00	500.00	
WATER/SEWER	1,500.00	1,500.00	0.00	
ELECTRICITY	4,500.00	4,500.00	0.00	
GASOLINE/DIESEL/OIL	8,000.00	8,000.00	0.00	
SMALL EQUIPMENT	7,000.00	3,000.00	(4,000.00)	
UNIFORMS	600.00	0.00	(600.00)	
COMMUNICATIONS - TELEPHONE	0.00	0.00	0.00	
	162,100.00	**129,750.00**	**(32,350.00)**	
	725,957.72	**711,420.70**	**(14,537.02)**	**-2.00%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
CORONER						
100-014-3700-511100	REGULAR EMPLOYEES	41,962.07	43,220.93	1,258.86		
100-014-3700-512103	MED. INSURANCE:CORONER	20,752.42	21,582.52	830.10		
100-014-3700-512104	LIFE/STD/LTD: CORONER	36.00	37.08	1.08		
100-014-3700-512200	FICA	2,601.65	2,679.70	78.05		
100-014-3700-512300	MEDICARE	608.45	626.70	18.25		
100-014-3700-512400	RETIREMENT CONTRIBUTIONS	4,169.51	4,294.60	125.09		
100-014-3700-512401	ACCG - 401A: CORONER	1,476.70	1,521.00	44.30		
100-014-3700-512600	UNEMPLOYMENT INSURANCE	46.81	48.21	1.40		
100-014-3700-512700	WORKERS' COMPENSATION	1,124.58	1,158.32	33.74		
Total Employment		**72,778.19**	**75,169.06**	**2,390.87**		**3.29%**
100-014-3700-521300	TECHNICAL SERVICES	0.00	0.00	0.00	**Amazon Membership- dues and fees**	
100-014-3700-522320	RENTALS	1,000.00	1,000.00	0.00		
100-014-3700-523210	COMMUNICATIONS - TELEPHONE	1,400.00	600.00	(800.00)	**Phone contract for stipend? - Alex GoTo Payment**	
100-014-3700-523500	TRAVEL	16,000.00	16,000.00	0.00		
100-014-3700-523600	DUES AND FEES	600.00	500.00	(100.00)		
100-014-3700-523700	EDUCATION AND TRAINING	2,000.00	2,000.00	0.00		
100-014-3700-523850	CONTRACT LABOR	20,000.00	20,000.00	0.00	**Weldon Services Contract?**	
100-014-3700-531101	GENERAL SUPPLIES - OFFICE	500.00	500.00	0.00		
100-014-3700-531190	GENERAL SUPPLIES - OTHER	3,670.00	3,670.00	0.00		
100-014-3700-531600	SMALL EQUIPMENT	1,200.00	0.00	(1,200.00)		
100-014-3700-531710	UNIFORMS	600.00	600.00	0.00		
Total Operating		**46,970.00**	**44,870.00**	**(2,100.00)**		
TOTAL CORONER		**119,748.19**	**120,039.06**	**290.87**		**0.24%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
ECONOMIC DEVELOPMENT						
100-066-7510-511100	REGULAR EMPLOYEES	75,236.10	77,493.18	2,257.08		
100-066-7510-512103	MED. INSURANCE: COUNTY CLERK/A	27,094.65	28,178.44	1,083.79		
100-066-7510-512104	LIFE/STD/LTD: COUNTY CLERK	36.00	37.08	1.08		
100-066-7510-512200	FICA	4,664.64	4,804.58	139.94		
100-066-7510-512300	MEDICARE	1,090.92	1,123.65	32.73		
100-066-7510-512400	RETIREMENT CONTRIBUTIONS	3,197.53	3,293.46	95.93		
100-066-7510-512401	ACCG - 401A: COUNTY CLERK	9,028.33	9,299.18	270.85		
100-066-7510-512600	UNEMPLOYMENT INSURANCE	26.60	27.40	0.80		
100-066-7510-512700	WORKERS' COMPENSATION	248.28	255.73	7.45		
Total Employment		**120,623.05**	**124,512.69**	**3,889.64**	**3.22%**	
100-066-7510-521200	PROFESSIONAL SERVICES	100,000.00	60,000.00	(40,000.00)		
100-066-7510-521300	TECHNICAL SERVICES	34,000.00	1,500.00	(32,500.00)		
100-066-7510-523210	COMMUNICATIONS - TELEPHONE	700.00	800.00	100.00		
100-066-7510-523250	COMMUNICATIONS - POSTAGE	250.00	250.00	0.00		
100-066-7510-523300	ADVERTISING	9,000.00	5,000.00	(4,000.00)		
100-066-7510-523400	PRINTING AND BINDING	1,000.00	500.00	(500.00)		
100-066-7510-523500	TRAVEL	8,000.00	9,000.00	1,000.00		
100-066-7510-523600	DUES AND FEES	3,000.00	3,000.00	0.00		
100-066-7510-523700	EDUCATION AND TRAINING	3,000.00	5,000.00	2,000.00		
100-066-7510-523901	OTHER SERVICES	7,500.00	1,000.00	(6,500.00)		
100-066-7510-531101	GENERAL SUPPLIES - OFFICE	1,000.00	500.00	(500.00)		
100-066-7510-531600	SMALL EQUIPMENT	1,000.00	1,000.00	0.00		
100-066-7510-573100	PAYMENT TO OTHERS	1,000.00	0.00	(1,000.00)		
100-066-7510-573100	construction		37,500.00			
Total Operating		**169,450.00**	**125,050.00**	**(81,900.00)**		
TOTAL ECONOMIC DEVELOPMENT		**290,073.05**	**249,562.69**	**(78,010.36)**	**-13.97%**	**NW Business Park**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
DISTRICT ATTORNEY					
100-026-2200-511100	REGULAR EMPLOYEES	289,054.38	297,726.01	8,671.63	
100-026-2200-512103	MED. INSURANCE: DA'S OFFICE	49,768.61	51,759.35	1,990.74	
100-026-2200-512104	LIFE/STD/LTD:DISTRICT ATTORNEY	180.00	185.40	5.40	
100-026-2200-512200	FICA	17,921.37	18,459.01	537.64	
100-026-2200-512300	MEDICARE	4,191.29	4,317.03	125.74	
100-026-2200-512400	RETIREMENT CONTRIBUTIONS	33,538.36	34,544.51	1,006.15	
100-026-2200-512401	ACCG - 401A: DISTRICT ATTOR	11,878.17	12,234.52	356.35	
100-026-2200-512600	UNEMPLOYMENT INSURANCE	159.79	164.58	4.79	
100-026-2200-512700	WORKERS' COMPENSATION	2,842.55	2,927.83	85.28	
Total Employment		**409,534.52**	**422,318.24**	**12,783.72**	**3.12%**
100-026-2200-521300	TECHNICAL SERVICES	0.00	0.00	0.00	
100-026-2200-521320	TECHNICAL SERVICES - COMPUTERS	1,000.00	1,000.00	0.00	
100-026-2200-522260	REPAIRS AND MAINTENANCE - VEHI	1,000.00	1,000.00	0.00	
100-026-2200-522323	COPIER LEASE AGREEMENT	3,000.00	3,000.00	0.00	
100-026-2200-523210	COMMUNICATIONS - TELEPHONE	4,200.00	4,200.00	0.00	
100-026-2200-523250	COMMUNICATIONS - POSTAGE	500.00	500.00	0.00	
100-026-2200-523500	TRAVEL	1,500.00	1,500.00	0.00	
100-026-2200-523600	DUES AND FEES	1,000.00	1,000.00	0.00	
100-026-2200-523700	EDUCATION AND TRAINING	1,000.00	1,000.00	0.00	
100-026-2200-531101	GENERAL SUPPLIES - OFFICE	6,500.00	6,500.00	0.00	
100-026-2200-531150	GENERAL SUPPLIES - TIRES	500.00	500.00	0.00	
100-026-2200-531270	GASOLINE/DIESEL/OIL	1,000.00	1,000.00	0.00	
100-026-2200-531600	SMALL EQUIPMENT	2,500.00	2,500.00	0.00	
Total Operating		**23,700.00**	**23,700.00**	**0.00**	**0.00%**
TOTAL DISTRICT ATTORNEY		**433,234.52**	**446,018.24**	**12,783.72**	**2.95%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
EMERGENCY MEDICAL SERVICE					
100-008-3600-511100	REGULAR EMPLOYEES	1,974,096.44	2,033,319.33	59,222.89	
100-008-3600-511300	OVERTIME	744,187.70	766,513.33	22,325.63	
100-008-3600-512103	MED. INSURANCE: EMS	584,943.20	608,340.93	23,397.73	
100-008-3600-512104	LIFE/STD/LTD: EMERG MED SRVCS	1,116.00	1,149.48	33.48	
100-008-3600-512200	FICA	168,533.62	173,589.63	5,056.01	
100-008-3600-512300	MEDICARE	39,415.12	40,597.57	1,182.45	
100-008-3600-512400	RETIREMENT CONTRIBUTIONS	296,485.46	305,380.02	8,894.56	
100-008-3600-512401	ACCG - 401A: EMER MED SERV	105,005.26	108,155.42	3,150.16	
100-008-3600-512600	UNEMPLOYMENT INSURANCE	931.00	958.93	27.93	
100-008-3600-512700	WORKERS' COMPENSATION	170,436.42	175,549.51	5,113.09	
Total Employment		**4,085,150.22**	**4,213,554.16**	**128,403.94**	**3.14%**
100-008-3600-521200	PROFESSIONAL SERVICES - EMS	0.00	0.00	0.00	
100-008-3600-521300	TECHNICAL SERVICES	84,000.00	87,750.00	3,750.00	**6.5% of revenue collections**
100-008-3600-522210	REPAIRS AND MAINTENANCE - EQUI	18,000.00	35,000.00	17,000.00	**all equipment (cardiac monitors, lucas devices, stretchers, etc) need letters of liability and maintenance repairs -- 8 each (40 pieces of equip.)**
100-008-3600-522220	REPAIRS AND MAINTENANCE - BUIL	10,000.00	7,500.00	(2,500.00)	
100-008-3600-522260	REPAIRS AND MAINTENANCE - VEHI	50,000.00	50,000.00	0.00	
100-008-3600-522310	RENTALS - LAND AND BUILDINGS	2,400.00	2,400.00	0.00	
100-008-3600-522323	COPIER LEASE AGREEMENT	3,000.00	2,500.00	(500.00)	
100-008-3600-523210	COMMUNICATIONS - TELEPHONE	20,000.00	17,500.00	(2,500.00)	
100-008-3600-523250	COMMUNICATIONS - POSTAGE	100.00	100.00	0.00	
100-008-3600-523500	TRAVEL	4,900.00	4,000.00	(900.00)	
100-008-3600-523600	DUES AND FEES	0.00	0.00	0.00	
100-008-3600-523700	EDUCATION AND TRAINING	6,000.00	5,000.00	(1,000.00)	
100-008-3600-531101	GENERAL SUPPLIES - OFFICE	2,333.00	2,000.00	(333.00)	
100-008-3600-531120	GENERAL SUPPLIES - JANITORIAL	7,000.00	7,000.00	0.00	
100-008-3600-531150	GENERAL SUPPLIES - TIRES	10,000.00	10,000.00	0.00	
100-008-3600-531160	GENERAL SUPPLIES - MEDICAL	60,000.00	65,000.00	5,000.00	
100-008-3600-531210	WATER/SEWER	5,000.00	5,000.00	0.00	
100-008-3600-531230	ELECTRICITY	35,000.00	35,000.00	0.00	
100-008-3600-531240	BOTTLED GAS	13,000.00	13,000.00	0.00	
100-008-3600-531270	GASOLINE/DIESEL/OIL	75,000.00	70,000.00	(5,000.00)	
100-008-3600-531600	SMALL EQUIPMENT	8,000.00	8,000.00	0.00	
100-008-3600-531710	UNIFORMS	15,000.00	17,000.00	2,000.00	
100-008-3600-573001	STATE HIGHWAY IMPACT FEE	400.00	400.00	0.00	
100-008-3600-573100	PAYMENT TO OTHERS	0.00	1,000.00	1,000.00	
Total Operating		**429,133.00**	**445,150.00**	**16,017.00**	
TOTAL EMERGENCY MEDICAL SERVICE		**4,514,283.22**	**4,658,704.16**	**144,420.94**	**3.20%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
EXTENSION SERVICE						
100-004-7680-511100	REGULAR EMPLOYEES	99,570.56	82,557.68	(17,012.88)	-Steve Morgan	
100-004-7680-511300	OVERTIME	0.00	0.00	0.00		
100-004-7680-512100	GROUP INSURANCE	12,382.99	13,264.66	881.67		
100-004-7680-512103	MED. INSURANCE:4-H EXTENSION	0.00	0.00	0.00		
100-004-7680-512104	LIFE/STD/LTD: INS: EXT. SERV,	36.00	37.08	1.08		
100-004-7680-512200	FICA	6,227.78	6,414.61	186.83		
100-004-7680-512300	MEDICARE	1,456.50	1,500.20	43.69		
100-004-7680-512400	RETIREMENT CONTRIBUTIONS	4,972.00	5,121.16	149.16		
100-004-7680-512401	ACCG - 401A: EXT SERV	1,761.09	1,813.92	52.83		
100-004-7680-512410	TEACHERS' RETIREMENT	12,333.00	12,702.99	369.99		
100-004-7680-512600	UNEMPLOYMENT INSURANCE	133.00	136.99	3.99		
100-004-7680-512700	WORKERS' COMPENSATION	1,305.97	1,345.15	39.18		
Total Employment		**140,178.89**	**124,894.44**	**(15,284.45)**		**-10.90%**
100-004-7680-521300	TECHNICAL SERVICES	0.00	0.00	0.00		
100-004-7680-521320	TECHNICAL SERVICES - COMPUTERS	0.00	0.00	0.00		
100-004-7680-522210	REPAIRS AND MAINTENANCE - EQUI	1,500.00	0.00	(1,500.00)	**Jamie - HVAC system wait another year**	
100-004-7680-522220	REPAIRS AND MAINTENANCE - BUIL	0.00	1,000.00	1,000.00	**Jamie - confirmed**	
100-004-7680-522323	COPIER LEASE AGREEMENT	3,100.00	3,100.00	0.00		
100-004-7680-523210	COMMUNICATIONS - TELEPHONE	2,900.00	2,900.00	0.00		
100-004-7680-523250	COMMUNICATIONS - POSTAGE	400.00	100.00	(300.00)		
100-004-7680-523500	TRAVEL	13,000.00	6,000.00	(7,000.00)		
100-004-7680-523600	DUES AND FEES	500.00	530.00	30.00		
100-004-7680-523700	EDUCATION AND TRAINING	1,000.00	600.00	(400.00)		
100-004-7680-523850	CONTRACT LABOR	0.00	20,000.00	20,000.00	+Steve Morgan	
100-004-7680-531101	GENERAL SUPPLIES - OFFICE	2,000.00	2,000.00	0.00		
100-004-7680-531210	WATER/SEWER	1,600.00	1,200.00	(400.00)		
100-004-7680-531230	ELECTRICITY	6,000.00	5,000.00	(1,000.00)		
100-004-7680-531600	COMPUTER		500.00		**New Computer - 50/50 with state**	
Total Operating		**32,000.00**	**42,930.00**	**10,930.00**		
TOTAL EXTENSION SERVICE		**172,178.89**	**167,824.44**	**(4,354.45)**		**-2.53%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
FACILITIES MAINTENANCE						
100-006-1565-511100	REGULAR EMPLOYEES	315,528.25	324,994.10	9,465.85		
100-006-1565-511300	OVERTIME	9,776.24	10,069.53	293.29		
100-006-1565-512103	MED. INSURANCE: FACILITIES MAI	86,257.72	89,708.03	3,450.31		
100-006-1565-512104	LIFE/STD/LTD: FAC. MAIN	180.00	185.40	5.40		
100-006-1565-512200	FICA	20,168.88	20,773.95	605.07		
100-006-1565-512300	MEDICARE	4,716.92	4,858.43	141.51		
100-006-1565-512400	RETIREMENT CONTRIBUTIONS	39,036.54	40,207.64	1,171.10		
100-006-1565-512401	ACCG - 401A: FAC MAINT	13,825.44	14,240.20	414.76		
100-006-1565-512600	UNEMPLOYMENT INSURANCE	133.00	136.99	3.99		
100-006-1565-512700	WORKERS' COMPENSATION	17,008.93	17,519.20	510.27		
Total Employment		**506,631.92**	**522,693.45**	**16,061.53**		**3.17%**
100-006-1565-521300	TECHNICAL SERVICES	8,000.00	8,000.00	0.00		
100-006-1565-522210	REPAIRS AND MAINTENANCE - EQUI	10,000.00	10,000.00	0.00		
100-006-1565-522220	REPAIRS AND MAINTENANCE - BUIL	140,000.00	120,000.00	(20,000.00)		
100-006-1565-522221	REPAIRS AND MAINTENANCE - COUR	0.00	0.00	0.00		
100-006-1565-522260	REPAIRS AND MAINTENANCE - VEHI	2,100.00	2,100.00	0.00		
100-006-1565-523001	EXTERMINATION	25,000.00	30,000.00	5,000.00	**3 buildings - 10 year termite treatment**	
100-006-1565-523003	SEPTIC TANK SERVICE-LEC	1,000.00	1,000.00	0.00		
100-006-1565-523210	COMMUNICATIONS - TELEPHONE	2,200.00	2,200.00	0.00		
100-006-1565-523500	TRAVEL	1,500.00	0.00	(1,500.00)		
100-006-1565-523600	DUES AND FEES	1,000.00	0.00	(1,000.00)		
100-006-1565-523700	EDUCATION AND TRAINING	500.00	0.00	(500.00)		
100-006-1565-531101	GENERAL SUPPLIES - OFFICE	1,000.00	1,000.00	0.00		
100-006-1565-531120	GENERAL SUPPLIES - JANITORIAL	10,000.00	10,000.00	0.00		
100-006-1565-531130	GENERAL SUPPLIES - HARDWARE	4,000.00	4,000.00	0.00		
100-006-1565-531150	GENERAL SUPPLIES - TIRES	1,000.00	1,000.00	0.00		
100-006-1565-531210	WATER/SEWER	10,000.00	7,000.00	(3,000.00)		
100-006-1565-531230	ELECTRICITY	120,000.00	100,000.00	(20,000.00)		
100-006-1565-531240	BOTTLED GAS	5,500.00	2,500.00	(3,000.00)		
100-006-1565-531270	GASOLINE/DIESEL/OIL	10,000.00	10,000.00	0.00		
100-006-1565-531600	SMALL EQUIPMENT	6,000.00	4,000.00	(2,000.00)		
100-006-1565-531710	UNIFORMS	8,500.00	8,500.00	0.00		
Total Operating		**367,300.00**	**321,300.00**	**(46,000.00)**		
TOTAL FACILITIES MAINTENANCE		**873,931.92**	**843,993.45**	**(29,938.47)**		**-3.43%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
FINANCE						
100-052-1511-511100	REGULAR EMPLOYEES	113,968.68	117,853.42	3,884.74		
100-052-1511-512103	MED. INSURANCE	12,067.90	12,550.62	482.72		
100-052-1511-512104	LIFE/STD/LTD	36.00	37.08	1.08		
100-052-1511-512200	FICA	7,066.06	7,306.91	240.85		
100-052-1511-512300	MEDICARE	1,652.55	1,708.87	56.32		
100-052-1511-512400	RETIREMENT CONTRIBUTIONS	13,676.24	14,142.42	466.18		
100-052-1511-512401	ACCG - 401A	4,843.67	5,008.77	165.10		
100-052-1511-512600	UNEMPLOYMENT INSURANCE	26.60	27.40	0.80		
100-052-1511-512700	WORKERS' COMPENSATION	383.39	394.89	11.50		
100-052-1512-511100	REGULAR EMPLOYEES	167,713.00	139,491.77	(28,221.23)		
100-052-1512-511300	OVERTIME	4,308.18	4,448.06	139.88		
100-052-1512-512103	MED. INSURANCE: COUNTY CLERK/A	36,203.70	37,651.85	1,448.15		
100-052-1512-512104	LIFE/STD/LTD: COUNTY CLERK	108.00	111.24	3.24		
100-052-1512-512200	FICA	10,665.31	10,985.27	319.96		
100-052-1512-512300	MEDICARE	2,494.31	2,569.14	74.83		
100-052-1512-512400	RETIREMENT CONTRIBUTIONS	20,642.54	21,261.82	619.28		
100-052-1512-512401	ACCG - 401A: COUNTY CLERK	7,310.90	7,530.23	219.33		
100-052-1512-512600	UNEMPLOYMENT INSURANCE	79.80	82.19	2.39		
100-052-1512-512700	WORKERS' COMPENSATION	568.94	586.01	17.07		
100-052-1517-511100	REGULAR EMPLOYEES	52,876.71	96,493.70	43,616.99		
100-052-1517-511300	OVERTIME	5,366.29	5,527.28	160.99		
100-052-1517-512103	MED. INSURANCE: COUNTY CLERK/A	19,912.31	20,708.80	796.49		
100-052-1517-512104	LIFE/STD/LTD: COUNTY CLERK	36.00	74.16	38.16		
100-052-1517-512200	FICA	3,611.07	5,982.61	2,371.54		
100-052-1517-512300	MEDICARE	844.52	1,399.16	554.64		
100-052-1517-512400	RETIREMENT CONTRIBUTIONS	6,989.16	11,579.24	4,590.08		
100-052-1517-512401	ACCG - 401A: COUNTY CLERK	2,475.33	4,100.99	1,625.66		
100-052-1517-512600	UNEMPLOYMENT INSURANCE	26.60	27.40	0.80		
100-052-1517-512700	WORKERS' COMPENSATION	192.20	197.97	5.77		
Total Employment Expenses		**496,145.96**	**529,839.24**	**33,693.28**		**6.79%**
100-052-1511-521200	PROFESSIONAL SERVICES	0.00	15,000.00	15,000.00	HR Consultant	
100-052-1511-521300	TECHNICAL SERVICES	68,500.00	158,500.00	90,000.00	**caselle & ADP**	
100-052-1511-522210	REPAIRS AND MAINTENANCE - EQUI	500.00	500.00	0.00		
100-052-1511-522323	COPIER LEASE AGREEMENT	6,000.00	500.00	(5,500.00)		
100-052-1511-523210	COMMUNICATIONS - TELEPHONE	2,000.00	1,200.00	(800.00)	GOTO = main phones; verizon = cell phone	
100-052-1511-523250	COMMUNICATIONS - POSTAGE	1,000.00	0.00	(1,000.00)		
100-052-1511-523300	ADVERTISING	525.00	0.00	(525.00)		
100-052-1511-523400	PRINTING AND BINDING	200.00	200.00	0.00		
100-052-1511-523500	TRAVEL	8,000.00	8,000.00	0.00		
100-052-1511-523600	DUES AND FEES	2,500.00	2,500.00	0.00		
100-052-1511-523700	EDUCATION AND TRAINING	8,000.00	8,000.00	0.00		
100-052-1511-531101	GENERAL SUPPLIES - OFFICE	5,000.00	1,500.00	(3,500.00)		
100-052-1511-531210	WATER/SEWER	500.00	500.00	0.00		
100-052-1511-531230	ELECTRICITY	3,000.00	3,000.00	0.00		
100-052-1511-531600	SMALL EQUIPMENT	8,500.00	3,000.00	(5,500.00)		
100-052-1517-523210	COMMUNICATIONS - TELEPHONE	75.00	75.00	0.00		
100-052-1517-531101	GENERAL SUPPLIES - OFFICE	0.00	0.00	0.00		
Total Operational		**114,300.00**	**202,475.00**	**88,175.00**		
TOTAL FINANCE		**610,445.96**	**732,314.24**	**121,868.28**		**19.96%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
INFORMATION TECHNOLOGY						
100-051-1535-511100	REGULAR EMPLOYEES	190,556.29	196,272.98	5,716.69		
100-051-1535-511300	OVERTIME	42.31	43.58	1.27		
100-051-1535-512103	MEDICAL INSURANCE - IT	37,148.98	38,634.94	1,485.96		
100-051-1535-512104	LIFE/STD/LTD:IT	108.00	111.24	3.24		
100-051-1535-512200	FICA	11,817.11	12,171.62	354.51		
100-051-1535-512300	MEDICARE	2,763.68	2,846.59	82.91		
100-051-1535-512400	RETIREMENT CONTRIBUTIONS	22,871.83	23,557.98	686.15		
100-051-1535-512401	ACCG - 401A: INFORMATION TE	8,100.44	8,343.45	243.01		
100-051-1535-512600	UNEMPLOYMENT INSURANCE	79.80	82.19	2.39		
100-051-1535-512700	WORKERS' COMPENSATION	628.98	647.85	18.87		
Total Employment Expenses		**274,117.42**	**282,712.43**	**8,595.01**		**3.14%**
100-051-1535-521300	TECHNICAL SERVICES	0.00	0.00	0.00		
100-051-1535-521320	TECHNICAL SERVICES - COMPUTERS	382,000.00	426,376.00	44,376.00	**per email cost increase microsoft 365users - 393users emails**	
100-051-1535-522210	REPAIRS AND MAINTENANCE - EQUI	0.00	0.00	0.00		
100-051-1535-522323	COPIER LEASE AGREEMENT	0.00	5,700.00	5,700.00		
100-051-1535-522260	REPAIRS AND MAINTENANCE - VEHI	2,000.00	2,000.00	0.00		
100-051-1535-523210	COMMUNICATIONS - TELEPHONE	5,000.00	5,000.00	0.00		
100-051-1535-523211	COMMUNICATIONS - INTERNET SERV	75,000.00	75,000.00	0.00		
100-051-1535-523500	TRAVEL	7,000.00	5,000.00	(2,000.00)		
100-051-1535-523600	DUES AND FEES	1,200.00	2,500.00	1,300.00		
100-051-1535-523700	EDUCATION AND TRAINING	5,000.00	3,000.00	(2,000.00)		
100-051-1535-531101	GENERAL SUPPLIES - OFFICE	2,000.00	1,000.00	(1,000.00)		
100-051-1535-531150	GENERAL SUPPLIES - TIRES	1,000.00	1,000.00	0.00		
100-051-1535-531270	GASOLINE/DIESEL/OIL	3,500.00	2,500.00	(1,000.00)		
100-051-1535-531400	BOOKS AND PERIODICALS	200.00	0.00	(200.00)		
100-051-1535-531600	SMALL EQUIPMENT	25,000.00	15,000.00	(10,000.00)		
100-051-1535-531712	SOFTWARE	20,000.00	10,000.00	(10,000.00)		
100-051-1535-541301	BUILDING SECURITY	30,000.00	45,000.00	15,000.00	maintenance and monitoring	
Total Operational Exp		**558,900.00**	**599,076.00**	**40,176.00**		
TOTAL INFORMATION TECHNOLOGY		**833,017.42**	**881,788.43**	**48,771.01**		**5.85%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
JAIL						
100-011-3326-511100	REGULAR EMPLOYEES	1,612,834.95	1,661,220.00	48,385.05		
100-011-3326-511300	OVERTIME	4,962.46	5,111.33	148.87		
100-011-3326-512103	MED. INSURANCE:JAIL OPS	375,652.70	390,678.81	15,026.11		
100-011-3326-512104	LIFE/STD/LTD: JAIL OPS	972.00	1,001.16	29.16		
100-011-3326-512200	FICA	100,303.44	103,312.54	3,009.10		
100-011-3326-512300	MEDICARE	23,458.06	24,161.80	703.74		
100-011-3326-512400	RETIREMENT CONTRIBUTIONS	194,135.69	199,959.76	5,824.07		
100-011-3326-512401	ACCG - 401A: JAIL OPS	68,756.39	70,819.08	2,062.69		
100-011-3326-512600	UNEMPLOYMENT INSURANCE	718.20	739.75	21.55		
100-011-3326-512700	WORKERS' COMPENSATION	58,240.71	59,987.93	1,747.22		
Total Employment Expenses		**2,440,034.60**	**2,516,992.17**	**76,957.57**	**3.15%**	
100-011-3326-521200	PROFESSIONAL SERVICES	0.00	0.00	0.00		
100-011-3326-521300	TECHNICAL SERVICES	0.00	0.00	0.00		
100-011-3326-521310	TECHNICAL SERVICES - MAINTENAN	17,790.00	17,790.00	0.00		
100-011-3326-522210	REPAIRS AND MAINTENANCE - EQUI	6,400.00	6,400.00	0.00		
100-011-3326-522220	REPAIRS AND MAINTENANCE - BUIL	25,000.00	25,000.00	0.00	confirmed	
100-011-3326-522323	COPIER LEASE AGREEMENT	3,000.00	3,000.00	0.00	Monte/christie	
100-011-3326-523002	SEPTIC TANK SERVICE	15,000.00	15,000.00	0.00		
100-011-3326-523210	COMMUNICATIONS - TELEPHONE	6,000.00	6,000.00	0.00		
100-011-3326-523500	TRAVEL	5,000.00	5,000.00	0.00		
100-011-3326-523700	EDUCATION AND TRAINING	3,000.00	3,000.00	0.00		
100-011-3326-523850	CONTRACT LABOR	438,937.00	456,494.00	17,557.00		
100-011-3326-531101	GENERAL SUPPLIES - OFFICE	5,000.00	5,000.00	0.00		
100-011-3326-531120	GENERAL SUPPLIES - JANITORIAL	25,000.00	25,000.00	0.00		
100-011-3326-531160	GENERAL SUPPLIES - MEDICAL	1,000.00	1,000.00	0.00		
100-011-3326-531210	WATER/SEWER - JAIL	20,000.00	20,000.00	0.00		
100-011-3326-531230	ELECTRICITY	54,000.00	54,000.00	0.00		
100-011-3326-531240	BOTTLED GAS	19,000.00	19,000.00	0.00		
100-011-3326-531270	GASOLINE/DIESEL/OIL	500.00	500.00	0.00		
100-011-3326-531600	SMALL EQUIPMENT	10,000.00	10,000.00	0.00		
100-011-3326-531710	UNIFORMS	8,500.00	8,500.00	0.00		
100-011-3326-531711	INMATE CLOTHING	7,000.00	7,000.00	0.00		
100-011-3326-541300	LOCKING SYSTEM REPLACEMENT	110,993.00	137,772.00	26,779.00		
100-011-3326-542500	KITCHEN EQUIPMENT	0.00	0.00	0.00		
Total Operational Exp		**781,120.00**	**825,456.00**	**44,336.00**		
TOTAL JAIL		**3,221,154.60**	**3,342,448.17**	**121,293.57**	**3.77%**	

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
MAGISTRATE COURT					
100-023-2400-511100	REGULAR EMPLOYEES	281,081.61	289,514.06	8,432.45	
100-023-2400-512103	MED. INSURANCE: MAGISTRATE COU	56,116.00	58,360.64	2,244.64	
100-023-2400-512104	LIFE/STD/LTD: MAGISTRATE COURT	144.00	148.32	4.32	
100-023-2400-512200	FICA	17,427.06	17,949.87	522.81	
100-023-2400-512300	MEDICARE	4,075.68	4,197.95	122.27	
100-023-2400-512400	RETIREMENT CONTRIBUTIONS	33,729.79	34,741.68	1,011.89	
100-023-2400-512401	ACCG - 401A: MAGISTRATE COU	11,945.97	12,304.35	358.38	
100-023-2400-512600	UNEMPLOYMENT INSURANCE	133.00	136.99	3.99	
100-023-2400-512700	WORKERS' COMPENSATION	927.57	955.40	27.83	
Total Employment		**405,580.68**	**418,309.26**	**12,728.58**	**3.14%**
100-023-2400-521300	TECHNICAL SERVICES	0.00	0.00	0.00	
100-023-2400-521310	TECHNICAL SERVICES - MAINTENAN	1,350.00	1,350.00	0.00	**Icon**
100-023-2400-522210	REPAIRS AND MAINTENANCE - EQUI	1,500.00	250.00	(1,250.00)	
100-023-2400-522323	COPIER LEASE AGREEMENT	2,500.00	2,500.00	0.00	
100-023-2400-523210	COMMUNICATIONS - TELEPHONE	2,300.00	2,300.00	0.00	
100-023-2400-523250	COMMUNICATIONS - POSTAGE	2,000.00	2,000.00	0.00	
100-023-2400-523500	TRAVEL	2,500.00	2,500.00	0.00	
100-023-2400-523600	DUES AND FEES	200.00	200.00	0.00	
100-023-2400-523700	EDUCATION AND TRAINING	1,000.00	1,000.00	0.00	
100-023-2400-531101	GENERAL SUPPLIES - OFFICE	3,000.00	3,000.00	0.00	
100-023-2400-531400	BOOKS AND PERIODICALS	3,000.00	2,000.00	(1,000.00)	
100-023-2400-531600	SMALL EQUIPMENT	1,000.00	1,000.00	0.00	
Total Operational Exp		**20,350.00**	**18,100.00**	**-2,250.00**	
TOTAL MAGISTRATE COURT		**425,930.68**	**436,409.26**	**10,478.58**	**2.46%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
NON-DEPARTMENTAL					
100-035-1500-512101	PTSD INSURANCE	42,000.00	43,000.00	1,000.00	
100-035-1500-512103	MED. INSURANCE:EMPLOYEE DEDUCT	26,000.00	27,040.00	1,040.00	
100-035-1500-522260	VEHICLE REPAIR CLEARING ACCOUN	0.00	0.00	0.00	
100-035-1500-522322	RENTAL OF POSTAGE MACHINE	24,000.00	24,000.00	0.00	
100-035-1500-523100	PROPERTY AND CASUALTY INSURANC	454,000.00	475,000.00	21,000.00	
					$33,000 RVRC; $23,000 GA
100-035-1500-523600	DUES AND FEES	56,000.00	56,000.00	0.00	**Forestry Commission**
100-035-1500-531150	TIRES CLEARING ACCOUNT	0.00	0.00	0.00	
100-035-1500-531270	GASOLINE/DIESEL/OIL CLEARING A	0.00	0.00	0.00	
100-035-1500-573003	INDIGENT BURIALS	5,000.00	5,000.00	0.00	
100-035-1500-573100	CITY OF WEST POINT MAINT AGMT	26,800.00	26,800.00	0.00	**contract**
100-035-1500-573110	INSURANCE CLAIMS AND JUDGEMENT	3,000.00	3,000.00	0.00	
100-035-3900-573011	EMA GRANT EXPENSES	0.00	0.00	0.00	
100-035-9000-611013	TRANSFER OUT TO E911 FUND	1,246,574.99	1,372,520.79	125,945.80	
100-035-9000-611037	TRANSFER OUT TO AIRPORT FUND	418,831.59	319,458.62	(99,372.97)	
100-035-9000-611079	TRANSFER OUT TO PIA FUND	1,036,511.00	1,039,250.00	2,739.00	PSS Bond Pmts
TOTAL NON-DEPARTMENTAL		**3,338,717.58**	**3,391,069.41**	**52,351.83**	**1.57%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
	Prison				
PRISON					
100-015-3400-511100	REGULAR EMPLOYEES	1,648,505.39	1,697,960.55	49,455.16	
100-015-3400-511300	OVERTIME	39,913.89	41,111.31	1,197.42	
100-015-3400-512103	MED. INSURANCE:PRISON-CORRECTI	462,116.07	480,600.71	18,484.64	
100-015-3400-512104	LIFE/STD/LTDPRISON-CORRECTIONS	1,116.00	1,149.48	33.48	
100-015-3400-512200	FICA	104,682.00	107,822.46	3,140.46	
100-015-3400-512300	MEDICARE	24,482.08	25,216.54	734.46	
100-015-3400-512400	RETIREMENT CONTRIBUTIONS	202,610.31	208,688.62	6,078.31	
100-015-3400-512401	ACCG \- 401A: CORRECTIONS	71,757.79	73,910.52	2,152.73	
100-015-3400-512600	UNEMPLOYMENT INSURANCE	824.60	849.34	24.74	
100-015-3400-512700	WORKERS' COMPENSATION	60,783.09	62,606.58	1,823.49	
100-015-3410-511100	REGULAR EMPLOYEES	192,274.37	198,042.60	5,768.23	
100-015-3410-511300	OVERTIME	186.62	192.22	5.60	
100-015-3410-512100	GROUP INSURANCE	0.00	0.00	0.00	
100-015-3410-512103	MED. INSURANCE:CORRECTIONAL AD	37,148.98	38,634.94	1,485.96	
100-015-3410-512104	LIFE/STD/LTD: PRISON-ADMIN	108.00	111.24	3.24	
100-015-3410-512200	FICA	11,932.58	12,290.56	357.98	
100-015-3410-512300	MEDICARE	2,790.68	2,874.40	83.72	
100-015-3410-512400	RETIREMENT CONTRIBUTIONS	23,095.32	23,788.18	692.86	
100-015-3410-512401	ACCG - 401A: CORRECTIONAL A	8,179.59	8,424.98	245.39	
100-015-3410-512600	UNEMPLOYMENT INSURANCE	79.80	82.19	2.39	
100-015-3410-512700	WORKERS' COMPENSATION	5,469.97	5,634.07	164.10	
100-015-3470-511100	REGULAR EMPLOYEES	50,316.86	51,826.37	1,509.51	
100-015-3470-511300	OVERTIME	2,664.81	2,744.75	79.94	
100-015-3470-512103	MED. INSURANCE:PRISON-MEDICAL	21,298.80	22,150.75	851.95	
100-015-3470-512104	LIFE/STD/LTD:PRISON-MED SERV	36.00	37.08	1.08	
100-015-3470-512200	FICA	3,284.86	3,383.41	98.55	
100-015-3470-512300	MEDICARE	768.23	791.28	23.05	
100-015-3470-512400	RETIREMENT CONTRIBUTIONS	6,357.80	6,548.53	190.73	
100-015-3470-512401	ACCG - 401A: C.I. MEDICAL S	2,251.72	2,319.27	67.55	
100-015-3470-512600	UNEMPLOYMENT INSURANCE	26.60	27.40	0.80	
100-015-3470-512700	WORKERS' COMPENSATION	1,907.34	1,964.56	57.22	
Total Employment Exp		**2,986,970.15**	**3,081,784.89**	**94,814.74**	**3.17%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
	Prison					
PRISON						
100-015-3400-523210	COMMUNICATIONS - TELEPHONE	0.00	0.00	0.00		
100-015-3410-523210	COMMUNICATIONS - TELEPHONE	0.00	0.00	0.00		
100-015-3420-521200	PROFESSIONAL SERVICES	1,200.00	1,200.00	0.00		
100-015-3420-521310	TECHNICAL SERVICES - MAINTENAN	0.00	0.00	0.00		
100-015-3420-522210	REPAIRS AND MAINTENANCE - EQUI	19,000.00	19,000.00	0.00		
100-015-3420-522220	REPAIRS AND MAINTENANCE - BUIL	29,000.00	29,000.00	0.00	**confirmed**	
100-015-3420-522260	REPAIRS AND MAINTENANCE - VEHI	5,000.00	5,000.00	0.00		
100-015-3420-522323	COPIER LEASE AGREEMENT	5,600.00	3,500.00	(2,100.00)		
100-015-3420-523002	SEPTIC TANK SERVICE	18,000.00	18,000.00	0.00		
100-015-3420-523210	COMMUNICATIONS - TELEPHONE	4,800.00	4,800.00	0.00		
100-015-3420-523500	TRAVEL	3,000.00	3,000.00	0.00		
100-015-3420-523600	DUES AND FEES	500.00	500.00	0.00		
100-015-3420-523700	EDUCATION AND TRAINING	3,000.00	3,000.00	0.00		
					2.6% increase - about 200k total for fy'27	
100-015-3420-523850	CONTRACT LABOR	180,000.00	180,000.00	0.00	**confirm contract**	
100-015-3420-531101	GENERAL SUPPLIES - OFFICE	3,000.00	3,000.00	0.00		
100-015-3420-531120	GENERAL SUPPLIES - JANITORIAL	25,000.00	25,000.00	0.00		
100-015-3420-531150	GENERAL SUPPLIES - TIRES	3,000.00	3,000.00	0.00		
100-015-3420-531171	GENERAL SUPPLIES - SECURITY	6,000.00	6,000.00	0.00	**less lethal weapons**	
100-015-3420-531172	GENERAL SUPPLIES - INMATE	20,000.00	20,800.00	800.00	**4% inflation - essential toiletries, ppe**	
100-015-3420-531210	WATER/SEWER - PRISON	63,000.00	50,000.00	(13,000.00)	**city of hamilton and HCWW**	
100-015-3420-531230	ELECTRICITY	40,000.00	40,000.00	0.00		
100-015-3420-531240	BOTTLED GAS	45,000.00	40,000.00	(5,000.00)		
100-015-3420-531270	GASOLINE/DIESEL/OIL	20,000.00	20,000.00	0.00		
100-015-3420-531300	GENERAL SUPPLIES - INMATE FOOD	410,000.00	405,000.00	(5,000.00)		
100-015-3420-531600	SMALL EQUIPMENT	30,000.00	20,000.00	(10,000.00)		
100-015-3420-531710	UNIFORMS	17,000.00	15,000.00	(2,000.00)		
100-015-3420-531711	INMATE CLOTHING	30,000.00	35,000.00	5,000.00		
100-015-3420-542502	EQUIPMENT	21,595.00	0.00	(21,595.00)		
100-015-3420-542400	Camera System Upgrade	0.00	7,000.00	7,000.00	**MTI**	
Total Operational Exp		**1,002,695.00**	**956,800.00**	**-45,895.00**		
TOTAL PRISON		**3,989,665.15**	**4,038,584.89**	**48,919.74**		**1.23%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
PROBATE COURT					
					hired clerk 1 position instead of filling
100-009-2450-511100	REGULAR EMPLOYEES	318,403.03	327,955.12	9,552.09	**a clerk 2**
100-009-2450-512103	MED. INSURANCE: PROBATE COURT	77,341.91	80,435.59	3,093.68	
100-009-2450-512104	LIFE/STD/LTD: PROBATE COURT	180.00	185.40	5.40	
100-009-2450-512200	FICA	19,740.99	20,333.22	592.23	
100-009-2450-512300	MEDICARE	4,616.84	4,755.35	138.51	
100-009-2450-512400	RETIREMENT CONTRIBUTIONS	38,208.36	39,354.61	1,146.25	
100-009-2450-512401	ACCG - 401A: PROBATE COURT	13,532.13	13,938.09	405.96	
100-009-2450-512600	UNEMPLOYMENT INSURANCE	159.60	164.39	4.79	
100-009-2450-512700	WORKERS' COMPENSATION	1,050.73	1,082.25	31.52	
Total Employment Exp		**473,233.59**	**488,204.02**	**14,970.43**	**3.16%**
100-009-2450-521200	PROFESSIONAL SERVICES	2,500.00	2,500.00	0.00	
100-009-2450-521300	TECHNICAL SERVICES	0.00	11,350.00	11,350.00	**interpreter fees?, witness fees?**
100-009-2450-521310	TECHNICAL SERVICES - MAINTENAN	11,350.00	0.00	(11,350.00)	
100-009-2450-522210	REPAIRS AND MAINTENANCE - EQUI	1,000.00	1,000.00	0.00	
					Extra copier from Wells Fargo Leasing -
100-009-2450-522323	COPIER LEASE AGREEMENT	2,500.00	6,000.00	3,500.00	**$260/mo for 2 years**
100-009-2450-523210	COMMUNICATIONS - TELEPHONE	2,600.00	2,000.00	(600.00)	
100-009-2450-523250	COMMUNICATIONS - POSTAGE	6,500.00	3,000.00	(3,500.00)	
100-009-2450-523400	PRINTING AND BINDING	500.00	500.00	0.00	
100-009-2450-523500	TRAVEL	8,500.00	8,500.00	0.00	
					added Police and Sheriff Press/GBI
100-009-2450-523600	DUES AND FEES	2,300.00	34,000.00	31,700.00	**fingerprint fees**
100-009-2450-523700	EDUCATION AND TRAINING	3,000.00	3,000.00	0.00	
100-009-2450-531101	GENERAL SUPPLIES - OFFICE	19,000.00	10,000.00	(9,000.00)	
100-009-2450-531300	FOOD	0.00	0.00	0.00	
100-009-2450-531600	SMALL EQUIPMENT	6,000.00	6,000.00	0.00	
100-009-2450-542502	EQUIPMENT	45,128.10	0.00	(45,128.10)	
Total Operational Exp		**110,878.10**	**87,850.00**	**-23,028.10**	
TOTAL PROBATE COURT		**584,111.69**	**576,054.02**	**-8,057.67**	**-1.38%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
PUBLIC WORKS						
					Adding assistant director (TSPOST?) and 2 equip.	
100-016-4100-511100	REGULAR EMPLOYEES	128,905.09	132,772.24	3,867.15	**operator 3, taking away 3 equipment operator 1**	
100-016-4100-511300	OVERTIME	0.00	0.00	0.00		
100-016-4100-512103	MED. INSURANCE: PUBLIC WORKS A	24,765.99	25,756.63	990.64		
100-016-4100-512104	LIFE/STD/LTDPUBLIC WORKS ADMIN	72.00	74.16	2.16		
100-016-4100-512200	FICA	7,992.12	8,231.88	239.76		
100-016-4100-512300	MEDICARE	1,869.12	1,925.19	56.07		
100-016-4100-512400	RETIREMENT CONTRIBUTIONS	15,468.61	15,932.67	464.06		
100-016-4100-512401	ACCG - 401A: PUBLIC WORKS A	5,478.46	5,642.81	164.35		
100-016-4100-512600	UNEMPLOYMENT INSURANCE	53.20	54.80	1.60		
100-016-4100-512700	WORKERS' COMPENSATION	5,723.94	5,895.66	171.72		
100-016-4200-511100	REGULAR EMPLOYEES	842,072.56	872,742.74	30,670.18		**0.04**
100-016-4200-511300	OVERTIME	10,433.94	10,746.96	313.02		**0.03**
100-016-4200-512103	MED. INSURANCE: HIGHWAYS & STR	267,929.41	278,646.59	10,717.18		**0.04**
100-016-4200-512104	LIFE/STD/LTD: PW HWY & ST	612.00	630.36	18.36		**0.03**
100-016-4200-512200	FICA	52,855.40	54,777.35	1,921.95		**0.04**
100-016-4200-512300	MEDICARE	12,361.34	12,810.84	449.50		**0.04**
100-016-4200-512400	RETIREMENT CONTRIBUTIONS	102,300.78	106,020.67	3,719.89		**0.04**
100-016-4200-512401	ACCG - 401A: PUBLIC WORKS -	36,231.53	37,549.01	1,317.48		**0.04**
100-016-4200-512600	UNEMPLOYMENT INSURANCE	452.20	465.77	13.57		**0.03**
100-016-4200-512700	WORKERS' COMPENSATION	55,789.87	57,839.96	2,050.09		**0.04**
100-016-4226-511100	REGULAR EMPLOYEES	277,237.79	285,554.92	8,317.13		
100-016-4226-511300	OVERTIME	814.41	838.84	24.43		
100-016-4226-512103	MED. INSURANCE:PUBLIC WORKS-OT	86,680.95	90,148.19	3,467.24		
100-016-4226-512104	OTHER INSURANCE:PUBLIC WORKS-O	252.00	259.56	7.56		
100-016-4226-512200	FICA	17,239.24	17,756.42	517.18		
100-016-4226-512300	MEDICARE	4,031.76	4,152.71	120.95		
100-016-4226-512400	RETIREMENT CONTRIBUTIONS	33,366.26	34,367.25	1,000.99		
100-016-4226-512401	ACCG - 401A:-PUBLIC WORKS-O	11,817.21	12,171.73	354.52		
100-016-4226-512600	UNEMPLOYMENT INSURANCE	186.20	191.79	5.59		
100-016-4226-512700	WORKERS' COMPENSATION	19,074.38	19,646.61	572.23		
Total Employment Exp		**2,022,067.76**	**2,093,604.30**	**71,536.54**		**0.04**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
PUBLIC WORKS						
100-016-4000-521200	PROFESSIONAL SERVICES	0.00	0.00	0.00		
100-016-4000-521300	TECHNICAL SERVICES	30,000.00	30,000.00	0.00		
100-016-4000-522210	REPAIRS AND MAINTENANCE - EQUI	7,500.00	150,000.00	142,500.00		
100-016-4000-522220	REPAIRS AND MAINTENANCE - BUIL	3,000.00	5,000.00	2,000.00		
100-016-4000-522260	REPAIRS AND MAINTENANCE - VEHI	100,000.00	50,000.00	(50,000.00)	**moved to R+M Equipment**	
100-016-4000-522270	REPAIRS AND MAINTENANCE - ROAD	100,000.00	0.00	(100,000.00)	**All expenses to TSPLOST 2023**	
100-016-4000-522323	COPIER LEASE AGREEMENT	2,000.00	1,200.00	(800.00)		
100-016-4000-523002	SEPTIC TANK SERVICE	500.00	500.00	0.00		
100-016-4000-523210	COMMUNICATIONS - TELEPHONE	4,000.00	4,000.00	0.00		
100-016-4000-523250	COMMUNICATIONS - POSTAGE	100.00	100.00	0.00		
100-016-4000-523500	TRAVEL	1,500.00	1,500.00	0.00		
100-016-4000-523600	DUES AND FEES	100.00	100.00	0.00		
100-016-4000-523601	CREDIT CARD FEES	0.00	0.00	0.00		
100-016-4000-523700	EDUCATION AND TRAINING	4,000.00	4,000.00	0.00		
100-016-4000-531101	GENERAL SUPPLIES - OFFICE	2,000.00	2,000.00	0.00		
100-016-4000-531120	GENERAL SUPPLIES - JANITORIAL	2,000.00	2,000.00	0.00		
100-016-4000-531150	GENERAL SUPPLIES - TIRES	30,000.00	30,000.00	0.00		
100-016-4000-531210	WATER/SEWER	2,500.00	500.00	(2,000.00)		
100-016-4000-531230	ELECTRICITY	8,000.00	16,000.00	8,000.00		
100-016-4000-531270	GASOLINE/DIESEL/OIL	165,000.00	165,000.00	0.00		
					discuss with Comm. Dev -- need to move higher	
100-016-4000-531591	PIPE FOR RESALE	50,000.00	30,000.00	(20,000.00)	**priced inventory**	
100-016-4000-531600	SMALL EQUIPMENT	8,500.00	8,500.00	0.00		
100-016-4000-531710	UNIFORMS	7,000.00	7,000.00	0.00		
100-016-4000-573001	STATE HIGHWAY IMPACT FEE	1,400.00	1,400.00	0.00		
100-016-4000-573004	VEHICLE LICENSE TAG, TITLE	300.00	300.00	0.00		
100-016-4000-573100	PAYMENT TO OTHERS	750.00	750.00	0.00		
100-016-4000-581200	PRINCIPAL - VARIOUS EQUIPMENT	100,713.77	102,742.00	2,028.23	**Due August 10th - annual payment**	
100-016-4000-582200	INTEREST - VARIOUS EQUIPMENT (	2,028.33	17,675.00	15,646.67	**Due August 10th - annual payment**	
100-016-4226-523210	COMMUNICATIONS - TELEPHONE	0.00	0.00	0.00		
Total Operational Exp		**632,892.10**	**630,267.00**	**-2,625.10**		
TOTAL PUBLIC WORKS		**2,654,959.86**	**2,723,871.30**	**68,911.44**		**0.03**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
RECREATION						
100-032-6100-511100	REGULAR EMPLOYEES	383,056.67	394,548.37	11,491.70		
100-032-6100-511300	OVERTIME	4,579.04	4,716.41	137.37		
100-032-6100-512103	MED. INSURANCE: RECREATION	94,734.27	98,523.64	3,789.37		
100-032-6100-512104	LIFE/STD/LTD: RECREATION	252.00	259.56	7.56		
100-032-6100-512200	FICA	24,033.41	24,754.41	721.00		
100-032-6100-512300	MEDICARE	5,620.72	5,789.34	168.62		
100-032-6100-512400	RETIREMENT CONTRIBUTIONS	44,728.15	46,069.99	1,341.84		
100-032-6100-512401	ACCG - 401A: RECREATION	15,841.22	16,316.46	475.24		
100-032-6100-512600	UNEMPLOYMENT INSURANCE	212.80	219.18	6.38		
100-032-6100-512700	WORKERS' COMPENSATION	12,714.45	13,095.88	381.43		
Total Employment Exp		**585,772.73**	**604,293.25**	**18,520.52**	**3.16%**	
100-032-6100-521200	PROFESSIONAL SERVICES	20,000.00	0.00	(20,000.00)		
100-032-6100-521300	TECHNICAL SERVICES	4,500.00	1,500.00	(3,000.00)		
100-032-6100-522210	REPAIRS AND MAINTENANCE - EQUI	20,000.00	20,000.00	0.00		
100-032-6100-522220	REPAIRS AND MAINTENANCE - BUIL	50,000.00	30,000.00	(20,000.00)	**confirmed**	
100-032-6100-522222	REPAIRS AND MAINTENANCE - SITE	150,000.00	100,000.00	(50,000.00)		
100-032-6100-522260	REPAIRS AND MAINTENANCE - VEHI	12,000.00	12,000.00	0.00		
100-032-6100-523002	SEPTIC TANK SERVICE	3,000.00	3,000.00	0.00		
100-032-6100-523210	COMMUNICATIONS - TELEPHONE	5,000.00	3,000.00	(2,000.00)		
100-032-6100-523500	TRAVEL	5,000.00	0.00	(5,000.00)		
100-032-6100-523600	DUES AND FEES	1,200.00	1,200.00	0.00		
100-032-6100-523700	EDUCATION AND TRAINING	4,100.00	0.00	(4,100.00)		
100-032-6100-523850	CONTRACT LABOR	90,000.00	65,000.00	(25,000.00)		
100-032-6100-531120	GENERAL SUPPLIES - JANITORIAL	10,000.00	8,000.00	(2,000.00)		
100-032-6100-531150	GENERAL SUPPLIES - TIRES	5,000.00	5,000.00	0.00		
100-032-6100-531190	GENERAL SUPPLIES - OTHER	12,000.00	10,000.00	(2,000.00)		
100-032-6100-531210	WATER/SEWER	3,000.00	3,000.00	0.00		
100-032-6100-531230	ELECTRICITY	100,000.00	100,000.00	0.00		
100-032-6100-531240	BOTTLED GAS	2,500.00	2,000.00	(500.00)		
100-032-6100-531270	GASOLINE/DIESEL/OIL	27,000.00	27,000.00	0.00		
100-032-6100-531600	SMALL EQUIPMENT	12,000.00	10,000.00	(2,000.00)		
100-032-6100-531710	UNIFORMS	1,000.00	0.00	(1,000.00)		
100-032-6100-541207	PINE MTN VALLEY PARK IMPROVS	255,000.00	0.00	(255,000.00)		
100-032-6100-541210	MOULTRIE FIELD IMPROVEMENTS	81,250.00	0.00	(81,250.00)		
Total Operational Exp		**873,550.00**	**400,700.00**	**-472,850.00**		
TOTAL RECREATION		**1,459,322.73**	**1,004,993.25**	**-454,329.48**	**-31.13%**	

SHERIFF'S OFFICE		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
100-010-3300-511100	REGULAR EMPLOYEES	150,649.57	155,169.06	4,519.49	
100-010-3300-512103	MED. INSURANCE: SHERIFF	12,382.99	12,878.31	495.32	
100-010-3300-512104	LIFE/STD/LTD: SHERIFF	36.00	37.08	1.08	
100-010-3300-512200	FICA	9,340.27	9,620.48	280.21	
100-010-3300-512300	MEDICARE	2,184.42	2,249.95	65.53	
100-010-3300-512400	RETIREMENT CONTRIBUTIONS	18,077.95	18,620.29	542.34	
100-010-3300-512401	ACCG- 401A: SHERIFF	6,402.61	6,594.69	192.08	
100-010-3300-512600	UNEMPLOYMENT INSURANCE	26.60	27.40	0.80	
100-010-3300-512700	WORKERS' COMPENSATION	5,423.38	5,586.08	162.70	
100-010-3310-511100	REGULAR EMPLOYEES	559,762.56	576,555.44	16,792.88	
100-010-3310-511300	OVERTIME	15,519.79	15,985.38	465.59	
100-010-3310-512103	MED. INSURANCE: LAW ENFORCEMEN	79,011.96	82,172.44	3,160.48	
100-010-3310-512104	LIFE/STD/LTD:LAW ENFORCE ADMIN	234.00	241.02	7.02	
100-010-3310-512200	FICA	35,667.51	36,737.54	1,070.03	
100-010-3310-512300	MEDICARE	8,341.59	8,591.84	250.25	
100-010-3310-512400	RETIREMENT CONTRIBUTIONS	69,033.88	71,104.90	2,071.02	
100-010-3310-512401	ACCG - 401A: LAW ENFORCEMEN	24,449.50	25,182.99	733.49	
100-010-3310-512600	UNEMPLOYMENT INSURANCE	175.75	181.02	5.27	
100-010-3310-512700	WORKERS' COMPENSATION	16,662.94	17,162.83	499.89	
100-010-3321-511100	REGULAR EMPLOYEES	513,675.89	529,086.17	15,410.28	
100-010-3321-511300	OVERTIME	35,243.89	36,301.21	1,057.32	
100-010-3321-512103	MED. INSURANCE: CRIMINAL INVES	108,186.57	112,514.03	4,327.46	
100-010-3321-512104	LIFE/STD/LTD:CRIM INVESTIGATIO	252.00	259.56	7.56	
100-010-3321-512200	FICA	34,033.03	35,054.02	1,020.99	
100-010-3321-512300	MEDICARE	7,959.34	8,198.12	238.78	
100-010-3321-512400	RETIREMENT CONTRIBUTIONS	65,870.37	67,846.48	1,976.11	
100-010-3321-512401	ACCG - 401A: CRIMINAL INVES	23,329.10	24,028.97	699.87	
100-010-3321-512600	UNEMPLOYMENT INSURANCE	186.20	191.79	5.59	
100-010-3321-512700	WORKERS' COMPENSATION	19,766.06	20,359.04	592.98	
100-010-3323-511100	REGULAR EMPLOYEES	2,176,022.95	2,241,303.64	65,280.69	
100-010-3323-511300	OVERTIME	5,840.68	6,015.90	175.22	
100-010-3323-512103	MED. INSURANCE: UNIFORM PATROL	534,499.44	555,879.42	21,379.98	
100-010-3323-512104	LIFE/STD/LTD: UNIFORM PATROL	1,224.00	1,260.72	36.72	
100-010-3323-512200	FICA	135,275.54	139,333.81	4,058.27	
100-010-3323-512300	MEDICARE	31,637.02	32,586.13	949.11	
100-010-3323-512400	RETIREMENT CONTRIBUTIONS	261,823.64	269,678.35	7,854.71	
100-010-3323-512401	ACCG - 401A: UNIFORM PATROL	92,729.20	95,511.08	2,781.88	
100-010-3323-512600	UNEMPLOYMENT INSURANCE	904.40	931.53	27.13	
100-010-3323-512700	WORKERS' COMPENSATION	78,547.09	80,903.50	2,356.41	
100-010-3360-511100	REGULAR EMPLOYEES	541,445.02	557,688.37	16,243.35	
100-010-3360-511300	OVERTIME	3,005.47	3,095.63	90.16	
100-010-3360-512103	MED. INSURANCE: COURT SERVICES	135,366.47	140,781.13	5,414.66	
100-010-3360-512104	LIFE/STD/LTD: COURT SERVICES	252.00	259.56	7.56	
100-010-3360-512200	FICA	33,755.93	34,768.61	1,012.68	
100-010-3360-512300	MEDICARE	7,894.53	8,131.37	236.84	
100-010-3360-512400	RETIREMENT CONTRIBUTIONS	60,740.37	62,562.58	1,822.21	
100-010-3360-512401	ACCG - 401A: COURT SERVICES	21,512.22	22,157.59	645.37	
100-010-3360-512600	UNEMPLOYMENT INSURANCE	239.40	246.58	7.18	
100-010-3360-512700	WORKERS' COMPENSATION	20,335.21	20,945.27	610.06	
Total Employment Exp		**5,964,936.30**	**6,152,578.86**	**187,642.56**	**3.15%**

SHERIFF'S OFFICE		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
100-010-3300-521300	TECHNICAL SERVICES	0.00	0.00	0.00	
100-010-3300-521310	TECHNICAL SERVICES - MAINTENAN	109,673.00	213,288.00	103,615.00	
100-010-3300-522210	REPAIRS AND MAINTENANCE - EQUI	2,000.00	2,000.00	0.00	
100-010-3300-522260	REPAIRS AND MAINTENANCE - VEHI	100,000.00	100,000.00	0.00	
100-010-3300-522323	COPIER LEASE AGREEMENT	3,000.00	3,000.00	0.00	
100-010-3300-523002	SEPTIC TANK SERVICE	1,000.00	1,000.00	0.00	
100-010-3300-523210	COMMUNICATIONS - TELEPHONE	15,000.00	15,000.00	0.00	
100-010-3300-523250	COMMUNICATIONS - POSTAGE	1,300.00	1,300.00	0.00	
100-010-3300-523500	TRAVEL	6,000.00	6,000.00	0.00	
100-010-3300-523600	DUES AND FEES	1,500.00	1,500.00	0.00	
100-010-3300-523700	EDUCATION AND TRAINING	3,000.00	3,000.00	0.00	
100-010-3300-531101	GENERAL SUPPLIES - OFFICE	10,000.00	10,000.00	0.00	
100-010-3300-531150	GENERAL SUPPLIES - TIRES	30,000.00	30,000.00	0.00	
100-010-3300-531170	GENERAL SUPPLIES - LAW ENFORCE	15,152.00	8,300.00	(6,852.00)	
100-010-3300-531210	WATER/SEWER - JAIL	1,000.00	1,000.00	0.00	
100-010-3300-531230	ELECTRICITY	16,000.00	16,000.00	0.00	
100-010-3300-531270	GASOLINE/DIESEL/OIL	280,000.00	280,000.00	0.00	
100-010-3300-531600	SMALL EQUIPMENT	6,800.00	5,190.00	(1,610.00)	
100-010-3300-531710	UNIFORMS	20,000.00	20,000.00	0.00	
100-010-3300-542200	REPLACEMENT INSURANCE PROCEEDS	0.00	0.00	0.00	
100-010-3300-542201	VEHICLE	0.00	0.00	0.00	
100-010-3300-573001	STATE HIGHWAY IMPACT FEE	1,000.00	1,000.00	0.00	
100-010-3300-573004	VEHICLE LICENSE TAG, TITLE	500.00	500.00	0.00	
100-010-3300-573100	PAYMENT TO OTHERS	0.00	0.00	0.00	
100-010-3360-523210	COMMUNICATIONS - TELEPHONE	0.00	0.00	0.00	
Total Operational Exp		**622,925.00**	**718,078.00**	**95,153.00**	
TOTAL SHERIFF'S OFFICE		**6,587,861.30**	**6,870,656.86**	**282,795.56**	**4.29%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
SUPERIOR COURT						
100-022-2150-511100	REGULAR EMPLOYEES	180,951.64	186,380.19	5,428.55		
100-022-2150-512200	FICA	11,219.00	11,555.57	336.57		
100-022-2150-512300	MEDICARE	2,623.80	2,702.51	78.71		
100-022-2150-512400	RETIREMENT CONTRIBUTIONS	0.00	0.00	0.00		
100-022-2150-512600	UNEMPLOYMENT INSURANCE	354.28	364.91	10.63		
100-022-2150-512700	WORKERS' COMPENSATION	597.14	615.05	17.91		
Total Employment Exp		**195,745.86**	**201,618.24**	**5,872.38**		**3.00%**
100-022-2150-521200	PROFESSIONAL SERVICES	50,000.00	37,000.00	(13,000.00)		
100-022-2150-521300	TECHNICAL SERVICES	40,000.00	25,000.00	(15,000.00)		
100-022-2150-522323	COPIER LEASE AGREEMENT	2,000.00	2,000.00	0.00		
100-022-2150-523210	COMMUNICATIONS - TELEPHONE	700.00	700.00	0.00		
100-022-2150-523250	COMMUNICATIONS - POSTAGE	50.00	50.00	0.00		
100-022-2150-523500	TRAVEL	2,500.00	1,500.00	(1,000.00)		
					Judges suppliment pay reduced and Columbus Consolidated Payment -	
100-022-2150-523850	CONTRACT LABOR	221,000.00	215,000.00	(6,000.00)	**$15,513/mo**	
100-022-2150-531101	GENERAL SUPPLIES - OFFICE	5,000.00	4,000.00	(1,000.00)		
100-022-2150-531600	SMALL EQUIPMENT	3,500.00	3,500.00	0.00	**printer - Alex?**	
Total Operational Exp		**324,750.00**	**288,750.00**	**-36,000.00**		
TOTAL SUPERIOR COURT		**520,495.86**	**490,368.24**	**-30,127.62**		**(0.06)**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
TAX ASSESSOR						
100-005-1120-511100	REGULAR EMPLOYEES	2,496.00	2,570.88	74.88		
100-005-1120-512200	FICA	154.75	159.39	4.64		
100-005-1120-512300	MEDICARE	36.19	37.28	1.09		
100-005-1120-512600	UNEMPLOYMENT INSURANCE	6.99	7.20	0.21		
100-005-1120-512700	WORKERS' COMPENSATION	8.24	8.49	0.25		
100-005-1550-511100	REGULAR EMPLOYEES	521,563.34	537,210.24	15,646.90		
100-005-1550-512103	MED. INSURANCE: TAX ASSESSOR	128,416.07	133,552.71	5,136.64		
100-005-1550-512104	LIFE/STD/LTD: TAX ASSESSOR	324.00	333.72	9.72		
100-005-1550-512200	FICA	32,336.93	33,307.04	970.11		
100-005-1550-512300	MEDICARE	7,562.67	7,789.55	226.88		
100-005-1550-512400	RETIREMENT CONTRIBUTIONS	62,587.60	64,465.23	1,877.63		
100-005-1550-512401	ACCG - 401A: TAX ASSESSOR	22,166.45	22,831.44	664.99		
100-005-1550-512600	UNEMPLOYMENT INSURANCE	239.40	246.58	7.18		
100-005-1550-512700	WORKERS' COMPENSATION	8,037.33	8,278.45	241.12		
Total Employment Exp		**785,935.96**	**810,798.20**	**24,862.24**		**3.16%**
100-005-1550-521300	TECHNICAL SERVICES	0.00	0.00	0.00		
100-005-1550-521310	TECHNICAL SERVICES - MAINTENAN	22,300.00	49,200.00	26,900.00	**homestead verification sw**	
100-005-1550-522260	REPAIRS AND MAINTENANCE - VEHI	500.00	500.00	0.00		
100-005-1550-522323	COPIER LEASE AGREEMENT	8,000.00	2,000.00	(6,000.00)	**Alex - copier at comm dev office**	
100-005-1550-523210	COMMUNICATIONS - TELEPHONE	4,500.00	4,500.00	0.00		
100-005-1550-523250	COMMUNICATIONS - POSTAGE	1,500.00	1,500.00	0.00		
100-005-1550-523500	TRAVEL	9,000.00	9,000.00	0.00		
100-005-1550-523600	DUES AND FEES	600.00	600.00	0.00		
100-005-1550-523700	EDUCATION AND TRAINING	6,000.00	6,000.00	0.00		
100-005-1550-523850	CONTRACT LABOR	34,000.00	34,000.00	0.00	**diversified, trailor business services**	
100-005-1550-531101	GENERAL SUPPLIES - OFFICE	4,500.00	4,500.00	0.00		
100-005-1550-531150	GENERAL SUPPLIES - TIRES	1,000.00	1,200.00	200.00		
100-005-1550-531270	GASOLINE/DIESEL/OIL	6,500.00	6,500.00	0.00		
100-005-1550-531600	SMALL EQUIPMENT	3,900.00	2,000.00	(1,900.00)	**computers?**	
100-005-1550-543000	AERIAL FLIGHT	22,000.00	0.00	(22,000.00)		
Total Operational		**124,300.00**	**121,500.00**	**-2,800.00**		
TOTAL TAX ASSESSOR		**910,235.96**	**932,298.20**	**22,062.24**		**2.42%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
TAX COMMISSIONER						
					wants to promote to a Dep Comm (position	
100-003-1545-511100	REGULAR EMPLOYEES	379,975.81	391,375.08	11,399.27	**included in these numbers) OR give 5% inc**	
100-003-1545-512103	MED. INSURANCE: TAX COMMISSION	123,406.70	128,342.97	4,936.27		
100-003-1545-512104	LIFE/STD/LTD: TAX COMMISSIONER	288.00	296.64	8.64		
100-003-1545-512200	FICA	23,558.50	24,265.26	706.76		
100-003-1545-512300	MEDICARE	5,509.65	5,674.94	165.29		
100-003-1545-512400	RETIREMENT CONTRIBUTIONS	45,597.10	46,965.01	1,367.91		
100-003-1545-512401	ACCG - 401A: TAX COMMISSION	16,148.98	16,633.45	484.47		
100-003-1545-512600	UNEMPLOYMENT INSURANCE	212.80	219.18	6.38		
100-003-1545-512700	WORKERS' COMPENSATION	1,253.92	1,291.54	37.62		
Total Employment Exp		**595,951.46**	**615,064.07**	**19,112.61**		**3.21%**
100-003-1545-521300	TECHNICAL SERVICES	500.00	500.00	0.00		
100-003-1545-521310	TECHNICAL SERVICES - MAINTENAN	35,000.00	25,000.00	(10,000.00)		
100-003-1545-522323	COPIER LEASE AGREEMENT	3,000.00	3,000.00	0.00		
100-003-1545-523210	COMMUNICATIONS - TELEPHONE	3,500.00	3,500.00	0.00	**go to $2500?**	
100-003-1545-523250	COMMUNICATIONS - POSTAGE	33,000.00	40,000.00	7,000.00		
100-003-1545-523500	TRAVEL	4,000.00	4,000.00	0.00		
100-003-1545-523600	DUES AND FEES	1,000.00	1,500.00	500.00		
100-003-1545-523700	EDUCATION AND TRAINING	1,000.00	1,000.00	0.00		
100-003-1545-531101	GENERAL SUPPLIES - OFFICE	9,000.00	9,000.00	0.00		
100-003-1545-531600	SMALL EQUIPMENT	4,500.00	4,500.00	0.00		
Total Operational Exp		**94,500.00**	**92,000.00**	**-2,500.00**		
TOTAL TAX COMMISSIONER		**690,451.46**	**707,064.07**	**16,612.61**		**2.41%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
VEHICLE MAINTENANCE					
100-017-4900-511100	REGULAR EMPLOYEES	421,397.62	434,039.55	12,641.93	
100-017-4900-511300	OVERTIME	113.19	116.59	3.40	
100-017-4900-512103	MED. INSURANCE: VEHICLE MAINTE	108,186.57	112,514.03	4,327.46	
100-017-4900-512104	LIFE/STD/LTD: VEH. MAINTENANCE	252.00	259.56	7.56	
100-017-4900-512200	FICA	26,133.67	26,917.68	784.01	
100-017-4900-512300	MEDICARE	6,111.91	6,295.27	183.36	
100-017-4900-512400	RETIREMENT CONTRIBUTIONS	50,581.30	52,098.74	1,517.44	
100-017-4900-512401	ACCG - 401A: VEHICLE MAINT	17,914.21	18,451.64	537.43	
100-017-4900-512600	UNEMPLOYMENT INSURANCE	186.20	191.79	5.59	
100-017-4900-512700	WORKERS' COMPENSATION	7,994.86	8,234.71	239.85	
Total Employment Exp		**638,871.53**	**659,119.54**	**20,248.01**	**3.17%**
100-017-4900-521300	TECHNICAL SERVICES	0.00	0.00	0.00	
100-017-4900-521310	TECHNICAL SERVICES - MAINTENAN	8,000.00	7,000.00	(1,000.00)	
100-017-4900-522210	REPAIRS AND MAINTENANCE - EQUI	4,000.00	3,500.00	(500.00)	
100-017-4900-522220	REPAIRS AND MAINTENANCE - BUIL	8,000.00	6,000.00	(2,000.00)	
100-017-4900-522260	REPAIRS AND MAINTENANCE - VEHI	5,000.00	5,000.00	0.00	
100-017-4900-523210	COMMUNICATIONS - TELEPHONE	4,000.00	2,500.00	(1,500.00)	
100-017-4900-531101	GENERAL SUPPLIES - OFFICE	3,500.00	2,500.00	(1,000.00)	
100-017-4900-531110	GENERAL SUPPLIES - SHOP	17,000.00	15,000.00	(2,000.00)	
100-017-4900-531150	GENERAL SUPPLIES - TIRES	2,500.00	1,500.00	(1,000.00)	
100-017-4900-531210	WATER/SEWER	1,500.00	1,500.00	0.00	
100-017-4900-531230	ELECTRICITY	10,000.00	10,000.00	0.00	
100-017-4900-531240	BOTTLED GAS	8,000.00	8,000.00	0.00	
100-017-4900-531270	GASOLINE/DIESEL/OIL	7,500.00	7,000.00	(500.00)	
100-017-4900-531600	SMALL EQUIPMENT	16,000.00	12,000.00	(4,000.00)	
100-017-4900-531710	UNIFORMS	3,500.00	3,500.00	0.00	
100-017-4900-542200	VEHICLE	50,000.00	0.00	(50,000.00)	
100-017-4900-573004	VEHICLE LICENSE TAG, TITLE	0.00	0.00	0.00	
Total Operational Exp		**148,500.00**	**85,000.00**	**-63,500.00**	
TOTAL VEHICLE MAINTENANCE		**787,371.53**	**744,119.54**	**(43,251.99)**	**-5.49%**

GENERAL

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
VOLUNTEER FIRE DEPARTMENTS						
100-036-3500-512101	ACCIDENT & SICKNESS INSURANCE	12,500.00	12,500.00	0.00		
100-036-3500-512102	CANCER INSURANCE	22,000.00	30,000.00	8,000.00		
100-036-3500-512700	WORKERS' COMPENSATION	6,000.00	6,000.00	0.00		
Total Employment Exp		**40,500.00**	**48,500.00**	**8,000.00**		
100-036-3500-512911	HEPATITIS B SHOTS	500.00	500.00	0.00	health department - for new volunteers	
100-036-3500-522210	REPAIRS AND MAINTENANCE - EQUI	12,900.00	12,900.00	0.00		
100-036-3500-522260	REPAIRS AND MAINTENANCE - VEHI	100,000.00	100,000.00	0.00	radio system $2900	
100-036-3500-523100	PROPERTY AND CASUALTY INSURANC	60,000.00	60,000.00	0.00	VFIS	
100-036-3500-523700	EDUCATION AND TRAINING	10,450.00	11,077.00	627.00		
100-036-3500-531150	GENERAL SUPPLIES - TIRES	12,500.00	12,500.00	0.00		
100-036-3500-531210	WATER/SEWER	750.00	750.00	0.00		
100-036-3500-531230	ELECTRICITY	3,200.00	3,200.00	0.00		
100-036-3500-531270	DIESEL - VFD	500.00	0.00	(500.00)		
100-036-3500-542200	VEHICLE	0.00	0.00	0.00		
100-036-3500-572020	VFD EQUIPMENT STIPEND	115,500.00	118,965.00	3,465.00	**Inc**	
100-036-3500-572021	VFD OPERATIONS STIPEND - STATI	271,700.00	279,851.00	8,151.00	**Inc**	
100-036-3500-572022	VFD OPERATIONS STIPEND - SUBST	35,432.00	35,432.00	0.00		
100-036-3500-573001	STATE HIGHWAY IMPACT FEE	3,100.00	3,100.00	0.00		
100-036-3500-573004	VEHICLE LICENSE TAGS	100.00	100.00	0.00		
Total Operational Exp		**626,632.00**	**638,375.00**	**11,743.00**		
TOTAL VOLUNTEER FIRE DEPARTMENTS		**667,132.00**	**686,875.00**	**19,743.00**		**2.96%**

Other Agencies

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
100-031-5110-572004	Health Department	250,000.00	250,000.00	0.00	
100-027-6500-572005	Troup-Harris Regional Library	300,000.00	300,000.00	0.00	
100-034-5440-572001	GA DFACS	17,070.00	17,070.00	0.00	
100-034-5440-572002	New Horizons	6,000.00	6,000.00	0.00	
100-034-5440-572003	Senior Citizen Center	9,100.00	9,100.00	0.00	
Total Other Agencies		**582,170.00**	**582,170.00**	**0.00**	**0.00%**

ARP

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
SOURCE 098					
230-098-0000-361000	INTEREST REVENUE (ARP FUNDS)	(100,000.00)	0.00	100,000.00	
230-098-0000-399999	USE OF RESERVES (ARP FUNDS)	(1,516,852.00)	0.00	1,516,852.00	
TOTAL SOURCE 098		**-1,616,852.00**	**0.00**	**1,616,852.00**	
TOTAL FUND REVENUE		-1,616,852.00	0.00	1,616,852.00	
AMERICAN RESCUE PLAN (ARP)					
230-098-4000-521200	PROFESSIONAL SERVICES	45,000.00	0.00	(45,000.00)	
230-098-4000-541401	ELEVATED WATER TANK	1,571,852.00	0.00	(1,571,852.00)	
TOTAL AMERICAN RESCUE PLAN (ARP)		**1,616,852.00**	**0.00**	**-1,616,852.00**	
TOTAL FUND EXPENDITURES		**1,616,852.00**	**0.00**	**-1,616,852.00**	**-100.00%**
NET REVENUE OVER EXPENDITURES		**-3,233,704.00**	**0.00**	**3,233,704.00**	**-100.00%**

FUND 210

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
CONFISCATED ASSETS					
210-052-3322-523900	OTHER PURCHASED SERVICES	5,000.00	5,000.00	0.00	
210-052-3322-531170	GENERAL SUPPLIES - LAW ENFORCE	10,500.00	10,500.00	0.00	
TOTAL CONFISCATED ASSETS		**15,500.00**	**15,500.00**	**0.00**	**0.00%**

FUND 201

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
COUNTY JAIL FEE					
201-061-3326-551100	INDIRECT COST ALLOCATION - GEN	71,000.00	71,000.00	0.00	
TOTAL COUNTY JAIL FEE		**71,000.00**	**71,000.00**	**0.00**	**0.00%**

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
FUND 205					
LAW LIBRARY					
205-038-2750-531190	GENERAL SUPPLIES - OTHER	3,000.00	3,000.00	0.00	
205-038-2750-531400	BOOKS AND PERIODICALS	12,500.00	12,500.00	0.00	
TOTAL LAW LIBRARY		**15,500.00**	**15,500.00**	**0.00**	**0.00%**

FUND 212

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
DRUG ABUSE TREATMENT					
212-040-5160-521200	PROFESSIONAL COUNSELING	15,000.00	15,000.00	0.00	
212-040-5160-523900	CHAMBER DRUG FEE WORKPLACE	1,000.00	1,000.00	0.00	
TOTAL DRUG ABUSE TREATMENT		**16,000.00**	**16,000.00**	**0.00**	**0.00%**

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
E911						
SOURCE 013						
215-013-0000-342503	E-911 NON- PREPAID CHARGES	(600,000.00)	(600,000.00)	0.00		
215-013-0000-342510	E-911 PREPAID CHARGES	(145,000.00)	(145,000.00)	0.00		
215-013-0000-342520	E-911 FIREWORKS EXCISE TAX DIS	(500.00)	(500.00)	0.00		
215-013-0000-391100	TRANSFER IN FROM GENERAL FUND	(1,246,574.99)	(1,372,520.79)	(125,945.80)		
TOTAL FUND REVENUE		**(1,992,074.99)**	**(2,118,020.79)**	**(125,945.80)**		
E911						
215-013-3800-511100	REGULAR EMPLOYEES	922,074.44	949,736.67	27,662.23		
215-013-3800-511300	OVERTIME	123,615.66	127,324.13	3,708.47		
215-013-3800-512100	GROUP INSURANCE	0.00	0.00	0.00		
215-013-3800-512103	MED. INSURANCE: E911	255,969.65	266,208.44	10,238.79		
215-013-3800-512104	LIFE/STD/LTD: E-911	648.00	667.44	19.44		
215-013-3800-512200	FICA	64,832.78	66,777.76	1,944.98		
215-013-3800-512300	MEDICARE	15,162.51	15,617.39	454.88		
215-013-3800-512400	RETIREMENT CONTRIBUTIONS	123,606.34	127,314.53	3,708.19		
215-013-3800-512401	ACCG - 401A: E-911	43,777.25	45,090.57	1,313.32		
215-013-3800-512600	UNEMPLOYMENT INSURANCE	522.58	538.26	15.68		
215-013-3800-512700	WORKERS' COMPENSATION	3,450.78	3,554.30	103.52		
Total Employment Expenses		**1,553,659.99**	**1,602,829.49**	**49,169.50**	**3.16%**	
215-013-3800-521200	PROFESSIONAL SERVICES	100,000.00	100,000.00	0.00		
215-013-3800-521300	TECHNICAL SERVICES	0.00	0.00	0.00		
215-013-3800-521310	TECHNICAL SERVICES - MAINTENAN	151,000.00	150,000.00	(1,000.00)		
215-013-3800-522220	REPAIRS AND MAINTENANCE - BUIL	6,000.00	4,641.30	(1,358.70)	**confirmed**	
215-013-3800-522260	REPAIRS AND MAINTENANCE - VEHI	1,000.00	1,000.00	0.00		
215-013-3800-522321	RENTALS - TOWER SPACE	34,800.00	137,400.00	102,600.00		
215-013-3800-522323	COPIER LEASE AGREEMENT	1,000.00	1,000.00	0.00		
215-013-3800-523100	PROPERTY AND VEHICLE INSURANCE	17,665.00	19,000.00	1,335.00		
215-013-3800-523210	COMMUNICATIONS - TELEPHONE	55,000.00	35,000.00	(20,000.00)		
215-013-3800-523500	TRAVEL	10,000.00	6,000.00	(4,000.00)		
215-013-3800-523600	DUES AND FEES	1,500.00	2,000.00	500.00		
215-013-3800-523700	EDUCATION AND TRAINING	3,000.00	3,000.00	0.00		
215-013-3800-531101	GENERAL SUPPLIES - OFFICE	4,000.00	3,000.00	(1,000.00)		
215-013-3800-531150	GENERAL SUPPLIES - TIRES	1,000.00	1,000.00	0.00		
215-013-3800-531210	WATER/SEWER	800.00	500.00	(300.00)		
215-013-3800-531230	ELECTRICITY	27,000.00	27,000.00	0.00		
215-013-3800-531240	BOTTLED GAS	1,650.00	1,650.00	0.00		
215-013-3800-531270	GASOLINE/DIESEL/OIL	8,000.00	8,000.00	0.00		
215-013-3800-531600	SMALL EQUIPMENT	15,000.00	15,000.00	0.00		
Total Operational		**438,415.00**	**515,191.30**	**76,776.30**		
TOTAL E911		**1,992,074.99**	**2,118,020.79**	**125,945.80**	**6.32%**	
Net Revenue Over Expenses		**0.00**	**(0.00)**	**(0.00)**		

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
HOTEL/MOTEL TAX					
275-080-7520-572006	CHAMBER OF COMMERCE	255,000.00	255,000.00	0.00	
TOTAL HOTEL/MOTEL TAX		**255,000.00**	**255,000.00**	**0.00**	

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
CRIME VICTIMS ASSISTANCE					
202-041-2200-572008	EXPENDITURES - CRIME VICTIMS A	38,500.00	38,500.00	0.00	
TOTAL CRIME VICTIMS ASSISTANCE		**38,500.00**	**38,500.00**	**0.00**	

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
LMIG FUND					
320-200-4000-541400	LMIG RESURFACING	930,000.00	930,000.00	0.00	
320-200-4000-541401	LRA RESURFACING	1,121,426.00	1,121,426.00	0.00	
TOTAL LMIG FUND		**2,051,426.00**	**2,051,426.00**	**0.00**	**0.00**

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
PUBLIC IMPROVEMENTS AUTHORITY					
360-079-8000-581102	PRINCIPAL - WATER WORKS	580,000.00	595,000.00	15,000.00	
360-079-8000-581103	PRINCIPAL - COMMUNITY CENTER	655,000.00	665,000.00	10,000.00	
360-079-8000-581104	PRINCIPAL - PUBLIC SAFETY SYST	435,000.00	525,000.00	90,000.00	
360-079-8000-582102	INTEREST - WATER WORKS	39,764.00	24,415.00	(15,349.00)	
360-079-8000-582103	INTEREST - COMMUNITY CENTER	49,267.00	35,473.00	(13,794.00)	
360-079-8000-582104	INTEREST - PUBLIC SAFETY SYSTE	601,511.00	514,250.00	(87,261.00)	
TOTAL PUBLIC IMPROVEMENTS AUTHORITY		**2,360,542.00**	**2,359,138.00**	**(1,404.00)**	**(0.00)**

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
2013 TSPLOST					
335-096-0000-313400	T-SPLOST - 2013	0.00	0.00	0.00	
335-096-0000-361000	INTEREST REVENUES	(2,500.00)	(2,500.00)	0.00	
335-096-0000-399999	USE OF RESERVES	(87,611.00)	(104,000.00)	(16,389.00)	
TOTAL FUND REVENUE		**(90,111.00)**	**(106,500.00)**	(16,389.00)	
2013 TSPLOST					
335-096-4200-521200	PROFESSIONAL SERVICES	0.00	0.00	0.00	
335-096-4200-541400	COUNTY ROADS AND BRIDGES	90,110.56	106,500.00	16,389.44	
TOTAL 2013 TSPLOST		**90,110.56**	**106,500.00**	**16,389.44**	**0.18**
	Net Expenditures over Revenues	(0.44)	0.00	0.44	

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
2019 SPLOST					
320-085-0000-313400	SPLOST 2019	0.00	0.00	0.00	
320-085-0000-361000	INTEREST REVENUES	(50,000.00)	(14,400.00)	(35,600.00)	
320-085-0000-399999	USE OF RESERVES	(779,558.00)	(545,027.63)	(234,530.37)	
TOTAL FUND REVENUE		**(829,558.00)**	**(559,427.63)**	**(270,130.37)**	**0.00**
2019 SPLOST					
320-085-1500-521200	PROFESSIONAL SERVICES	0.00	0.00	0.00	
320-085-1565-541303	COURTHOUSE RENOV (PHASE I)	202,250.00	0.00	(202,250.00)	
320-085-3300-542104	VFD EQUIPMENT	0.00	0.00	0.00	
320-085-3300-542200	SHERIFF'S VEHICLES	0.00	0.00	0.00	
320-085-3300-542500	SHERIFF'S OFFICE BODY ARMOR	97,308.00	0.00	(97,308.00)	
320-085-3500-542203	FIRE TRUCK	500,000.00	559,427.63	59,427.63	
320-085-3600-541301	BUILDING AND BUILDGIN IMPROVEM	30,000.00	0.00	(30,000.00)	
320-085-4100-541302	PUBLICWORKS FACILITY (PHASE I)	0.00	0.00	0.00	
320-085-4200-541403	ROAD MATERIALS (PUBLIC WORKS)	0.00	0.00	0.00	
320-085-4960-572055	ALLOCATION TO WEST POINT	0.00	0.00	0.00	
TOTAL 2019 SPLOST		**829,558.00**	**559,427.63**	**(270,130.37)**	**(0.33)**
	NET REVENUES OVER EXPENDITURES	0.00	0.00	0.00	

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
TSPLOST2023						
335-097-0000-313400	T-SPLOST - 2023	(1,250,000.00)	(1,250,000.00)	0.00		
335-097-0000-313401	Man O War TIA Grant	0.00	(6,000,000.00)	6,000,000.00		
335-097-0000-361000	INTEREST REVENUES	(40,000.00)	0.00	(40,000.00)		
TOTAL FUND REVENUE		**(1,290,000.00)**	**(7,250,000.00)**	**5,960,000.00**		
2023 TSPLOST						
335-097-4200-541401	COUNTY ROADS AND BRIDGES	940,000.00	741,864.21	(198,135.79)		
335-097-4200-541403	ROAD MATERIALS (PUBLIC WORKS)	200,000.00	250,000.00	50,000.00	**From Dept 16 Road Repairs**	
335-097-4200-542205	ROW MOWERS W/CUT (PUBLIC WORK)	150,000.00	0.00	(150,000.00)		
335-097-4200-542206	VEHICLES (PUBLIC WORKS)	0.00	65,000.00	65,000.00		
335-097-4200-542100	ROW CUTTERS		50,000.00	50,000.00		
335-097-4200-542100	SKID STEER ATTACHMENT		14,000.00	14,000.00		
335-097-6100-541302	Man O War Trail		6,000,000.00	6,000,000.00		
320-088-9000-611079	TRANSFER OUT TO GENERAL FUND		129,135.79	129,135.79		
TOTAL 2023 TSPLOST		**1,290,000.00**	**7,250,000.00**	**5,960,000.00**		
TOTAL FUND EXPENDITURES		**1,290,000.00**	**7,250,000.00**	**5,960,000.00**		**4.62**
NET REVENUE OVER EXPENDITURES		**0.00**	**0.00**	**11,920,000.00**		

	6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
SPLOST - 2025	(4,200,000.00)	(4,200,000.00)	0.00	
INTEREST REVENUES - 2025 SPLOS	(100,000.00)	0.00	100,000.00	
	(4,300,000.00)	**(4,200,000.00)**	**100,000.00**	
				construction & IT
COURTHOUSE RENOV (PHASE I)	1,287,490.00	1,462,133.00	174,643.00	building security $17,000
SHERIFF OFFICE VEHICLES	500,000.00	380,000.00	(120,000.00)	
EQUIPMENT - AMBULANCE REMOUNTS	360,000.00	400,000.00	40,000.00	
PSS CHANGE ORDER	0.00	163,286.00	163,286.00	
ELEVATED WATER TANK	776,243.00	0.00	(776,243.00)	
ALLOCATION TO HAMILTON	155,400.00	155,400.00	0.00	
ALLOCATION TO SHILOH	84,000.00	84,000.00	0.00	
ALLOCATION TO WAVERLY HALL	134,400.00	134,400.00	0.00	
ALLOCATION TO PINE MOUNTAIN	172,200.00	172,200.00	0.00	
ALLOCATION TO WEST POINT	126,000.00	126,000.00	0.00	
TRANSFER OUT TO PIA	704,267.00	700,473.00	(3,794.00)	Community Center Debt
SHERIFF'S OFFICE BODY ARMOR		97,308.00		
Moultrie Park		324,800.00		
	4,300,000.00	**4,200,000.00**	**(522,108.00)**	
	4,300,000.00	4,200,000.00	(522,108.00)	(0.12)
	0.00	0.00	(422,108.00)	

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
AIRPORT					
SOURCE 037					
550-037-0000-331111	FAA BIL GRANT	(159,000.00)	0.00	159,000.00	
550-037-0000-331112	FAA AIRPORT GRANT	(1,144,500.00)	(111,625.00)	1,032,875.00	
550-037-0000-331150	GDOT GRANT: AIRPORT	(150,000.00)	(554,887.25)	(404,887.25)	
550-037-0000-331151	GDOT GRANT: AIRPORT FENCE DESI	(643,250.00)	0.00	643,250.00	
550-037-0000-345301	AV GAS SALES	(150,000.00)	(150,000.00)	0.00	
550-037-0000-345302	JET FUEL SALES	(140,000.00)	(140,000.00)	0.00	
550-037-0000-345303	HANGAR RENTAL FEES	(125,000.00)	(125,000.00)	0.00	29 T and 2 corp., 270 big 17, 190 small 10
550-037-0000-345304	TIE DOWN FEES	(500.00)	(500.00)	0.00	
550-037-0000-361000	INTEREST REVENUE AIRPORT	0.00	0.00	0.00	
550-037-0000-391100	TRANSFER IN FROM GENERAL FUND	(418,831.59)	(319,458.62)	99,372.97	
TOTAL SOURCE 037		**(2,931,081.59)**	**(1,401,470.87)**	**1,529,610.72**	
AIRPORT					
550-037-7563-511100	REGULAR EMPLOYEES	112,549.71	115,926.20	3,376.49	
550-037-7563-511300	OVERTIME	824.10	848.82	24.72	
550-037-7563-512103	MED. INSURANCE: AIRPORT	12,382.99	12,878.31	495.32	
550-037-7563-512104	LIFE/STD/LTD: AIRPORT	36.00	37.08	1.08	
550-037-7563-512200	FICA	7,029.18	7,240.06	210.88	
550-037-7563-512300	MEDICARE	1,643.92	1,693.24	49.32	
550-037-7563-512400	RETIREMENT CONTRIBUTIONS	10,115.99	10,419.47	303.48	
550-037-7563-512401	ACCG - 401A: AIRPORT	3,582.75	3,690.23	107.48	
550-037-7563-512600	UNEMPLOYMENT INSURANCE	82.60	85.08	2.48	
550-037-7563-512700	WORKERS' COMPENSATION	2,834.35	2,919.38	85.03	
Total Employment Exp		**151,081.59**	**155,737.87**	**4,656.28**	**3.08%**

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
AIRPORT						
550-037-7563-521200	PROFESSIONAL SERVICES	35,000.00	133,400.00	98,400.00	**check with Phil**	
550-037-7563-521300	TECHNICAL SERVICES	2,000.00	0.00	(2,000.00)		
550-037-7563-522210	REPAIRS AND MAINTENANCE - EQUI	10,000.00	12,000.00	2,000.00	**runway and taxiway lights**	
550-037-7563-522220	REPAIRS AND MAINTENANCE - BUIL	5,000.00	4,500.00	(500.00)	**confirmed**	
550-037-7563-522222	REPAIRS AND MAINTENANCE - SITE	3,000.00	3,000.00	0.00		
550-037-7563-522260	REPAIRS AND MAINTENANCE - VEHI	5,000.00	5,000.00	0.00		
550-037-7563-523100	PROPERTY AND VEHICLE INSURANCE	12,000.00	12,000.00	0.00		
550-037-7563-523210	COMMUNICATIONS - TELEPHONE	35,000.00	12,000.00	(23,000.00)		
550-037-7563-523211	COMMUNICATIONS - INTERNET SERV	2,000.00	2,000.00	0.00		
550-037-7563-523300	ADVERTISING	1,000.00	500.00	(500.00)		
550-037-7563-523500	TRAVEL	1,000.00	1,000.00	0.00		
550-037-7563-523600	DUES AND FEES	1,500.00	1,500.00	0.00		
550-037-7563-523700	EDUCATION AND TRAINING	500.00	500.00	0.00		
550-037-7563-531101	GENERAL SUPPLIES - OFFICE	7,500.00	2,500.00	(5,000.00)		
550-037-7563-531120	GENERAL SUPPLIES - JANITORIAL	2,000.00	2,500.00	500.00		
550-037-7563-531150	GENERAL SUPPLIES - TIRES	1,000.00	1,000.00	0.00		
550-037-7563-531210	WATER/SEWER	1,000.00	1,000.00	0.00		
550-037-7563-531230	ELECTRICITY	18,000.00	18,000.00	0.00		
550-037-7563-531270	GASOLINE/DIESEL/OIL	5,000.00	5,000.00	0.00		
550-037-7563-531521	AV GAS FOR RESALE	150,000.00	150,000.00	0.00		
550-037-7563-531522	JET FUEL FOR RESALE	110,000.00	100,000.00	(10,000.00)		
550-037-7563-531600	SMALL EQUIPMENT	7,500.00	5,000.00	(2,500.00)		
550-037-7563-541203	HANGER SITE PREPARATION	1,615,000.00	500,000.00	(1,115,000.00)	**check with Phil**	
550-037-7563-541204	TERMINAL BUILDING EXPANSION	750,000.00	183,333.00	(566,667.00)	**check with Phil**	
550-037-7563-541205	Runway Overlay		90,000.00			
	Parking Lot Expansion					
	Land Acquisition					
Total Operational Exp		**2,780,000.00**	**1,245,733.00**	**(1,624,267.00)**		
TOTAL AIRPORT		**2,931,081.59**	**1,401,470.87**	**(1,619,610.72)**		**(0.52)**
Net Revenue Over Expenses		**0.00**	**(0.00)**	**(90,000.00)**		

SOLID WASTE

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
SOURCE 019					
540-019-0000-344110	GARBAGE COLLECTION CHARGES	(2,090,000.00)	(2,090,000.00)	0.00	
540-019-0000-344111	GARBAGE COLLECTION CHARGES - D	(2,000.00)	(2,000.00)	0.00	
540-019-0000-344112	COMMERCIAL DUMPSTER FEES	(30,000.00)	(30,000.00)	0.00	dumpster fees increase?- $36,000
540-019-0000-344130	SALE OF SALVAGE	(20,000.00)	(32,000.00)	(12,000.00)	
540-019-0000-344150	LANDFILL TIPPING FEES	(295,000.00)	(375,000.00)	(80,000.00)	tires increase?
540-019-0000-344215	CREDIT CARD CONVENIENCE FEES	(4,500.00)	(6,000.00)	(1,500.00)	
540-019-0000-349300	RETURNED CHECK FEES	(200.00)	(200.00)	0.00	
540-019-0000-361000	INTEREST REVENUES - SOLID WAST	(200,000.00)	(200,000.00)	0.00	
540-019-0000-399999	USE OF FUND RESERVES	(120,567.46)	(700,839.60)	(580,272.14)	
TOTAL SOURCE 019		**(2,762,267.46)**	**(3,436,039.60)**	**(673,772.14)**	
SOLID WASTE					
540-019-4510-511100	REGULAR EMPLOYEES	160,904.95	165,732.10	4,827.15	
540-019-4510-511300	OVERTIME	1,315.97	1,355.45	39.48	
540-019-4510-512100	GROUP INSURANCE	0.00	0.00	0.00	
540-019-4510-512103	MED. INSURANCE: SOLID WASTE &	24,765.99	25,756.63	990.64	
540-019-4510-512104	LIFE/STD/LTD: SOLID WASTE	72.00	74.16	2.16	
540-019-4510-512200	FICA	10,057.70	10,359.43	301.73	
540-019-4510-512300	MEDICARE	2,352.20	2,422.77	70.57	
540-019-4510-512400	RETIREMENT CONTRIBUTIONS	19,466.51	20,050.51	584.00	
540-019-4510-512401	ACCG - 401A: SOLID WASTE &	6,894.39	7,101.22	206.83	
540-019-4510-512600	UNEMPLOYMENT INSURANCE	53.20	54.80	1.60	
540-019-4510-512700	WORKERS' COMPENSATION	10,544.36	10,860.69	316.33	
540-019-4520-511100	REGULAR EMPLOYEES	510,268.05	525,576.09	15,308.04	
540-019-4520-511300	OVERTIME	8,390.40	8,642.11	251.71	
540-019-4520-512103	MED. INSURANCE: SOLID WASTE CO	149,714.87	155,703.46	5,988.59	
540-019-4520-512104	LIFE/STD/LTD:SOLID WASTE COLL.	360.00	370.80	10.80	
540-019-4520-512200	FICA	32,156.82	33,121.52	964.70	
540-019-4520-512300	MEDICARE	7,520.55	7,746.17	225.62	
540-019-4520-512400	RETIREMENT CONTRIBUTIONS	62,239.01	64,106.18	1,867.17	
540-019-4520-512401	ACCG - 401A: SOLID WASTE CO	22,042.99	22,704.28	661.29	
540-019-4520-512600	UNEMPLOYMENT INSURANCE	266.00	273.98	7.98	
540-019-4520-512700	WORKERS' COMPENSATION	33,712.80	34,724.18	1,011.38	
540-019-4530-511100	REGULAR EMPLOYEES	139,753.20	143,945.80	4,192.60	
540-019-4530-511300	OVERTIME	518.66	534.22	15.56	
540-019-4530-512103	MED. INSURANCE: SOLID WASTE DI	57,585.29	59,888.70	2,303.41	
540-019-4530-512104	LIFE/STD/LTD: SW DISPOSAL	144.00	148.32	4.32	
540-019-4530-512200	FICA	8,696.86	8,957.77	260.91	
540-019-4530-512300	MEDICARE	2,033.94	2,094.96	61.02	
540-019-4530-512400	RETIREMENT CONTRIBUTIONS	16,554.75	17,051.39	496.64	
540-019-4530-512401	ACCG - 401A: SOLID WASTE DI	5,863.14	6,039.03	175.89	
540-019-4530-512600	UNEMPLOYMENT INSURANCE	112.88	116.27	3.39	
540-019-4530-512700	WORKERS' COMPENSATION	6,905.98	7,113.16	207.18	
Total Employment Exp		**1,301,267.46**	**1,342,626.15**	**41,358.69**	

SOLID WASTE

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
540-019-4500-521200	PROFESSIONAL SERVICES	2,000.00	2,000.00	0.00	
540-019-4500-521300	TECHNICAL SERVICES	25,000.00	25,000.00	0.00	**move balance in 540-019-4530-521300**
540-019-4500-522112	DISPOSAL - SEPTIC TANK	1,000.00	1,000.00	0.00	
540-019-4500-522210	REPAIRS AND MAINTENANCE - EQUI	5,000.00	20,000.00	15,000.00	
540-019-4500-522220	REPAIRS AND MAINTENANCE - BUIL	1,000.00	5,000.00	4,000.00	**scale house confirmed**
540-019-4500-522222	REPAIRS AND MAINTENANCE - SITE	7,000.00	2,000.00	(5,000.00)	
540-019-4500-522260	REPAIRS AND MAINTENANCE - VEHI	120,000.00	120,000.00	0.00	
540-019-4500-522321	RENTAL OF EQUIPMENT	1,000.00	1,000.00	0.00	
540-019-4500-522323	COPIER LEASE AGREEMENT	500.00	500.00	0.00	
540-019-4500-523001	EXTERMINATION	400.00	400.00	0.00	
540-019-4500-523100	PROPERTY AND VEHICLE INSURANCE	40,000.00	41,600.00	1,600.00	**???**
540-019-4500-523210	COMMUNICATIONS - TELEPHONE	5,000.00	5,000.00	0.00	**Joey needs a cell phone!!! Alex**
540-019-4500-523211	COMMUNICATIONS - INTERNET SERV	3,000.00	3,000.00	0.00	
540-019-4500-523250	COMMUNICATIONS - POSTAGE	100.00	100.00	0.00	
540-019-4500-523500	TRAVEL	300.00	300.00	0.00	
540-019-4500-523601	CREDIT CARD FEES	2,300.00	2,300.00	0.00	
540-019-4500-523700	EDUCATION AND TRAINING	500.00	500.00	0.00	
540-019-4500-531101	GENERAL SUPPLIES - OFFICE	1,000.00	1,000.00	0.00	
540-019-4500-531120	GENERAL SUPPLIES - JANITORIAL	800.00	800.00	0.00	
540-019-4500-531150	GENERAL SUPPLIES - TIRES	40,000.00	250,000.00	210,000.00	**tires for loader about 10,000/ea**
540-019-4500-531190	GENERAL SUPPLIES - OTHER	4,000.00	9,489.26	5,489.26	
540-019-4500-531210	WATER/SEWER	2,000.00	2,000.00	0.00	
540-019-4500-531230	ELECTRICITY	10,000.00	10,000.00	0.00	
540-019-4500-531240	BOTTLED GAS	3,500.00	3,500.00	0.00	
540-019-4500-531270	GASOLINE/DIESEL/OIL	165,000.00	165,000.00	0.00	
540-019-4500-531600	SMALL EQUIPMENT	8,000.00	8,000.00	0.00	
540-019-4500-531710	UNIFORMS	1,600.00	1,600.00	0.00	
540-019-4500-542100	LAWNMOWER AND COMPACTORS	12,000.00	0.00	(12,000.00)	
540-019-4500-542502	COMMERCIAL DUMPSTERS	5,000.00	0.00	(5,000.00)	
540-019-4500-551100	INDIRECT COST ALLOCATION - GEN	100,000.00	200,000.00	100,000.00	
540-019-4500-573001	STATE HIGHWAY IMPACT FEES	2,500.00	0.00	(2,500.00)	
540-019-4500-573002	TIPPING FEES	890,000.00	900,000.00	10,000.00	
540-019-4500-573120	REFUNDS	1,500.00	0.00	(1,500.00)	
540-019-4520-523210	COMMUNICATIONS - TELEPHONE	0.00	0.00	0.00	
540-019-4530-521300	TECHNICAL SERVICES	0.00	0.00	0.00	
540-019-4500-542200	**garbage truck**	0.00	267,670.20	267,670.20	
540-019-4500-542201	**pickup truck**	0.00	0.00	0.00	
540-019-4500-542503	**transfer station repairs**	0.00	50,000.00	50,000.00	**Jamie?**
TOTAL Operational Exp		**1,461,000.00**	**2,098,759.46**	**637,759.46**	
TOTAL SOLID WASTE		**2,762,267.46**	**3,441,385.61**	**679,118.15**	**24.59%**
NET REVENUE OVER EXPENDITURES		**0.00**	**5,346.01**	**5,346.01**	

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)	
WATER WORKS						
SOURCE 093						
505-093-0000-344210	WATER CHARGES	(7,000,000.00)	(7,570,500.00)	(570,500.00)	**need to include rate inc**	
505-093-0000-344211	SERVICE INSTALLATIONS	(240,000.00)	(247,200.00)	(7,200.00)		
505-093-0000-344212	RECONNECT FEES	(25,000.00)	(25,750.00)	(750.00)	**need to include rate inc**	
505-093-0000-344214	LATE FEES	(52,000.00)	(53,560.00)	(1,560.00)		
505-093-0000-344215	CREDIT CARD CONVENIENCE FEES	(65,000.00)	(66,950.00)	(1,950.00)		
505-093-0000-361000	INTEREST REVENUES - WATER WORK	(60,000.00)	(61,800.00)	(1,800.00)		
505-093-0000-383000	REIMBURSEMENT FOR DAMAGED PROP	0.00	0.00	0.00		
505-093-0000-389001	MISCELLANEOUS REVENUE - WATER	(5,000.00)	(5,150.00)	(150.00)		
505-093-0000-392100	SALE OF ASSETS	(45,000.00)	0.00	45,000.00		
505-093-0000-393002	GDOT GRANT U.S. 27 WATER PROJ	(20,000.00)		20,000.00		
505-093-0000-393003	GEFA GRANT LEAD SERV LINE REPL	(220,000.00)		220,000.00		
505-093-0000-393004	GEFA LOAN LEAD SERV LINE REPL	(360,000.00)		360,000.00		
505-093-0000-393005	GEFA LOAN US HWY 27 WATER PROJ	(30,000.00)		30,000.00		
505-093-0000-393006	PFAS GRANT	(627,000.00)	(927,000.00)	(300,000.00)		
505-093-0000-393007	GENERATOR INSTALLLATION GRANT	(657,000.00)	(656,809.00)	191.00		
TOTAL SOURCE 093		**(9,406,000.00)**	**(9,614,719.00)**	**(208,719.00)**		**2.22%**
505-094-0000-344255	SEWER CHARGES	(100,000.00)	(103,000.00)	(3,000.00)		
505-094-0000-344256	SEWER TAP FEES	(100,000.00)	(103,000.00)	(3,000.00)	**need to include rate inc**	
TOTAL SOURCE 094		**(200,000.00)**	**(206,000.00)**	**(6,000.00)**		
TOTAL FUND REVENUE		**(9,606,000.00)**	**(9,820,719.00)**	**(214,719.00)**		
WATER WORKS						
505-093-4400-512100	GROUP INSURANCE	0.00	0.00	0.00		
505-093-4400-512120	HEALTH REIMBURSEMENT ARRANGEME	0.00	0.00	0.00		
505-093-4400-512400	RETIREMENT CONTRIBUTIONS	0.00	0.00	0.00		
505-093-4400-512700	WORKERS' COMPENSATION	0.00	0.00	0.00		
505-093-4410-511100	REGULAR EMPLOYEES	328,249.78	338,097.27	9,847.49		
505-093-4410-511300	OVERTIME	35,861.53	36,937.38	1,075.85	**add 2 operators with on-call**	
505-093-4410-512100	GROUP INSURANCE	0.00	0.00	0.00		
505-093-4410-512101	LIBERTY NATIONAL	0.00	0.00	0.00		
505-093-4410-512103	MEDICAL INSURANCE	87,434.15	90,931.52	3,497.37		
505-093-4410-512104	LIFE/STD/LTD: WATER ADMINIS	216.00	222.48	6.48		
505-093-4410-512200	FICA	20,360.87	20,971.70	610.83		
505-093-4410-512300	MEDICARE	4,761.82	4,904.67	142.85		
505-093-4410-512400	RETIREMENT CONTRIBUTIONS	39,408.14	40,590.38	1,182.24		
505-093-4410-512401	ACCG - 401A: WATER ADMINIST	13,957.05	14,375.76	418.71		
505-093-4410-512600	UNEMPLOYMENT INSURANCE	159.60	164.39	4.79		
505-093-4410-512700	WORKERS' COMPENSATION	4,642.69	4,781.97	139.28		
505-093-4430-511100	REGULAR EMPLOYEES	554,948.45	571,596.90	16,648.45		
505-093-4430-511300	OVERTIME	35,000.00	36,050.00	1,050.00		
505-093-4430-512103	MEDICAL INSURANCE	170,790.47	177,622.09	6,831.62		
505-093-4430-512104	LIFE/STD/LTD: WATER TREATME	360.00	370.80	10.80		
505-093-4430-512200	FICA	37,474.14	38,598.36	1,124.22		
505-093-4430-512300	MEDICARE	8,764.11	9,027.03	262.92		
505-093-4430-512400	RETIREMENT CONTRIBUTIONS	72,530.60	74,706.52	2,175.92		
505-093-4430-512401	ACCG - 401A: WATER TREATMEN	25,687.92	26,458.56	770.64		
505-093-4430-512600	UNEMPLOYMENT INSURANCE	266.00	273.98	7.98		
505-093-4430-512700	WORKERS' COMPENSATION	22,907.58	23,594.81	687.23		
505-093-4440-511100	REGULAR EMPLOYEES	449,989.88	463,489.58	13,499.70		
505-093-4440-511300	OVERTIME	80,000.00	82,400.00	2,400.00		
505-093-4440-512103	MEDICAL INSURANCE	175,485.90	182,505.34	7,019.44		
505-093-4440-512104	LIFE/STD/LTD: WATER DISTRIB	360.00	370.80	10.80		
505-093-4440-512200	FICA	31,325.49	32,265.25	939.76		
505-093-4440-512300	MEDICARE	7,326.12	7,545.90	219.78		
505-093-4440-512400	RETIREMENT CONTRIBUTIONS	60,629.97	62,448.87	1,818.90		
505-093-4440-512401	ACCG - 401A: WATER DISTRIBU	21,473.12	22,117.31	644.19		
505-093-4440-512600	UNEMPLOYMENT INSURANCE	255.89	263.57	7.68		
505-093-4440-512700	WORKERS' COMPENSATION	19,148.97	19,723.44	574.47		
Total Employment Exp		**2,309,776.24**	**2,383,406.63**	**73,630.39**		**3.19%**

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)	% Inc/(Dec)
WATER WORKS					
505-093-4400-521200	PROFESSIONAL SERVICES	175,000.00	90,000.00	(85,000.00)	
505-093-4400-521300	TECHNICAL SERVICES	175,000.00	55,604.67	(119,395.33)	
505-093-4400-522210	REPAIRS AND MAINTENANCE - EQUI	0.00	0.00	0.00	
505-093-4400-522260	REPAIRS AND MAINTENANCE - VEHI	0.00	0.00	0.00	
505-093-4400-523001	EXTERMINATION	0.00	0.00	0.00	
505-093-4400-523100	PROPERTY AND VEHICLE INSURANCE	79,000.00	82,160.00	3,160.00	**add new generators??**
505-093-4400-523210	COMMUNICATIONS - TELEPHONE	0.00	0.00	0.00	
505-093-4400-523250	COMMUNICATIONS - POSTAGE	0.00	0.00	0.00	
505-093-4400-523600	DUES AND FEES	0.00	0.00	0.00	
505-093-4400-523601	CREDIT CARD FEES	0.00	0.00	0.00	
505-093-4400-523602	BANK FEES	0.00	0.00	0.00	
505-093-4400-531123	GENERAL SUPPLIES - SYSTEM MAIN	0.00	0.00	0.00	
505-093-4400-531600	SMALL EQUIPMENT	0.00	0.00	0.00	
505-093-4400-541403	US 27 WATER LINE UPGRADE	40,000.00	0.00	(40,000.00)	
505-093-4400-541405	LEAD LINE INVENTORY	400,000.00	0.00	(400,000.00)	
505-093-4400-542102	NEW GENERATOR INSTALLATION	485,000.00	897,326.00	412,326.00	**Insurance/fuel/maintenance??**
505-093-4400-542103	PFAS PILOT STUDY	600,000.00	927,000.00	327,000.00	
505-093-4400-542104	LOWER BLUE SPRINGS RD WL	25,000.00	25,000.00	0.00	
505-093-4400-551100	INDIRECT COST ALLOCATION - WW	100,000.00	200,000.00	100,000.00	
505-093-4400-573004	VEHICLE LICENSE TAG, TITLE	0.00	0.00	0.00	
505-093-4400-579000	**CONTINGENCY**	**300,000.00**	**100,000.00**	**(200,000.00)**	
505-093-4400-581106	PRINCIPAL - 2016 GEFA DW11013-L	121,482.00	123,194.00	1,712.00	
505-093-4400-581107	PRINCIPAL - 2018 GEFA DW2016030-L	53,745.00	54,226.00	481.00	
505-093-4400-581108	PRINCIPAL - 2023 GEFA DW2022023-L	119,939.00	123,488.00	3,549.00	
505-093-4400-581109	**Principal - LSLR2023096-L**				
505-093-4400-582111	**INTEREST - LSLR2023096-L**				
505-093-4400-581110	INTEREST - 2023 GEFA DW2022023-L	92,121.00	88,572.00	(3,549.00)	
505-093-4400-582106	INTEREST - 2016 GEFA DW11013-L	22,628.00	20,916.00	(1,712.00)	
~~505-093-4400-582107~~	~~INTEREST - 2012 BOND~~	~~0.00~~	~~0.00~~	~~0.00~~	**remove**
505-093-4400-582108	INTEREST - 2018 GEFA DW2016030-L	8,383.00	7,902.00	(481.00)	
~~505-093-4400-582110~~	~~INTEREST - 2025 GEFA~~	~~0.00~~	~~0.00~~	~~0.00~~	**remove**
505-093-4410-521300	TECHNICAL SERVICES	0.00	0.00	0.00	
505-093-4410-522211	REPAIRS AND MAINTENANCE - OFFI	5,000.00	5,000.00	0.00	
505-093-4410-522220	REPAIRS & MAINT - BUILDING ADM	0.00	0.00	0.00	
505-093-4410-522323	COPIER LEASE AGREEMENT	1,800.00	1,800.00	0.00	
505-093-4410-523001	EXTERMINATION	700.00	700.00	0.00	
505-093-4410-523210	COMMUNICATIONS - TELEPHONE	35,000.00	35,000.00	0.00	
505-093-4410-523250	COMM - POSTAGE ADMIN	40,000.00	1,500.00	(38,500.00)	
505-093-4410-523500	TRAVEL	1,000.00	1,000.00	0.00	
505-093-4410-523600	DUES AND FEES	10,000.00	10,000.00	0.00	
505-093-4410-523601	CREDIT CARD FEES	48,000.00	31,408.70	(16,591.30)	
505-093-4410-523602	BANK FEES	2,000.00	2,000.00	0.00	
505-093-4410-523700	EDUCATION AND TRAINING - ADMIN	2,000.00	0.00	(2,000.00)	
505-093-4410-531101	GENERAL SUPPLIES - OFFICE	20,000.00	20,000.00	0.00	
505-093-4410-531230	ELECTRICITY	9,000.00	9,000.00	0.00	
505-093-4410-542200	VEHICLE(S)	50,000.00	0.00	(50,000.00)	
505-093-4410-573004	VEHICLE LICENSE TAG, TITLE	40.00	0.00	(40.00)	
505-093-4420-531511	WATER PURCHASE FROM COLUMBUS	1,200,000.00	1,200,000.00	0.00	**check on rate increase**
505-093-4420-531512	WATER PURCHASE FROM TALBOT	125,000.00	125,000.00	0.00	
505-093-4420-531513	WATER PURCHASE FROM GA POWER	200,000.00	200,000.00	0.00	
505-093-4420-531514	WATER PURCHASE FROM CALLAWAY G	25,000.00	25,000.00	0.00	
505-093-4430-521300	TECHNICAL SERVICES	0.00	0.00	0.00	
505-093-4430-522210	R&M - EQUIPMENT - FP	0.00	0.00	0.00	
505-093-4430-522220	REPAIRS & MAINT - FILTER PLANT	170,000.00	170,000.00	0.00	
505-093-4430-522221	REPAIRS & MAINT - FILTER PLANT	0.00	0.00	0.00	
505-093-4430-523210	COMMUNICATIONS - TELEPHONE	10,000.00	10,000.00	0.00	
505-093-4430-523250	COMM - POSTAGE FP	1,000.00	1,000.00	0.00	
505-093-4430-523500	TRAVEL	1,000.00	1,000.00	0.00	
505-093-4430-523700	EDUCATION & TRAINING - FP	7,500.00	7,500.00	0.00	
505-093-4430-531121	GENERAL SUPPLIES - CHEMICALS	200,000.00	200,000.00	0.00	
505-093-4430-531122	GENERAL SUPPLIES - LAB	30,000.00	30,000.00	0.00	
505-093-4430-531123	GENERAL SUPPLIES - SYSTEM MAIN	0.00	0.00	0.00	
505-093-4430-531231	ELECTRICITY-FILTER PLANT	80,000.00	80,000.00	0.00	
505-093-4430-531240	BOTTLED GAS	0.00	0.00	0.00	

		6/30/2026 BUDGET	6/30/2027 FY2027 Bud	$ Inc/(Dec)		% Inc/(Dec)
WATER WORKS						
505-093-4430-531600	SMALL EQUIPMENT	2,500.00	2,500.00	0.00		
505-093-4430-531710	UNIFORMS	12,600.00	12,600.00	0.00		
505-093-4430-541400	WATER PLANT IMPROVEMENTS	80,000.00	50,000.00	(30,000.00)		
505-093-4430-572007	GA DEPT. OF NATURAL RESOURCES	36,000.00	36,000.00	0.00		
505-093-4440-521300	TECHNICAL SERVICES	25,000.00	25,000.00	0.00		
505-093-4440-522210	R&M - EQUIPMENT - DISTR	20,000.00	20,000.00	0.00		
505-093-4440-522220	REPAIRS AND MAINTENANCE - BUIL	25,000.00	15,000.00	(10,000.00)	**??**	
505-093-4440-522260	R&M VEHICLE - DISTRIBUTION	20,000.00	10,000.00	(10,000.00)		
505-093-4440-523210	COMMUNICATIONS - TELEPHONE	7,500.00	7,500.00	0.00		
505-093-4440-523500	TRAVEL	1,000.00	1,000.00	0.00		
505-093-4440-523700	EDUCATION & TRAINING - DISTR	2,500.00	2,500.00	0.00		
505-093-4440-531123	GENERAL SUPPLIES - SYSTEM MAIN	399,266.01	350,000.00	(49,266.01)		
505-093-4440-531230	ELECTRICITY	0.00	0.00	0.00		
505-093-4440-531231	ELECTRICITY-DIST	150,000.00	150,000.00	0.00		
505-093-4440-531232	ELECTRICITY-MT. HILL	150,000.00	150,000.00	0.00		
505-093-4440-531240	BOTTLED GAS	1,600.00	1,600.00	0.00		
505-093-4440-531270	GASOLINE/DIESEL/OIL	60,000.00	70,000.00	10,000.00	**increased for new generators**	
505-093-4440-531600	SMALL EQUIPMENT	2,500.00	3,500.00	1,000.00		
505-093-4440-531710	UNIFORMS	29,400.00	29,400.00	0.00		
505-093-4440-541400	WATER SYSTEM IMPROVEMENTS	330,216.15	175,000.00	(155,216.15)	Rehab of Mountain Hill Tank	
505-093-4440-541403	WATER METER REPLACEMENT PROJ	0.00	0.00	0.00		
505-093-4440-542200	VEHICLE(S)	50,000.00	0.00	(50,000.00)		
505-093-4440-573004	VEHICLE LICENSE TAG, TITLE	40.00	0.00	(40.00)		
505-093-9000-611079	TRANSFER OUT TO PIA	619,764.00	619,415.00	(349.00)	Water Works Debt	
	Contribution to Fund Balance	0.00	535,000.00	535,000.00		
Total Operational Exp		**7,096,224.16**	**7,228,312.37**	**132,088.21**		
TOTAL WATER WORKS		**9,406,000.40**	**9,611,719.00**	**205,718.60**		**0.02**
WATER WORKS - WASTEWATER						
505-094-4300-521200	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00		
505-094-4300-521300	TECHNICAL SERVICES	1,000.00	1,000.00	0.00		
505-094-4300-522210	REPAIRS AND MAINTENANCE - EQUI	4,000.00	6,000.00	2,000.00		
505-094-4300-522220	REPAIRS AND MAINTENANCE - BUIL	1,000.00	1,000.00	0.00		
505-094-4300-522222	REPAIRS AND MAINTENANCE - SITE	3,000.00	10,000.00	7,000.00		
505-094-4300-523100	PROPERTY AND VEHICLE INSURANCE	5,000.00	5,000.00	0.00		
505-094-4300-531121	GENERAL SUPPLIES - CHEMICALS	1,000.00	1,000.00	0.00		
505-094-4300-531210	WATER/SEWER	40,500.00	40,500.00	0.00		
505-094-4300-531230	ELECTRICITY	34,500.00	34,500.00	0.00		
505-094-4300-531270	GASOLINE/DIESEL/OIL	5,000.00	5,000.00	0.00		
505-094-4300-573101	SEWER TAP FEE REIMBURSEMENT	100,000.00	100,000.00	0.00		
TOTAL WATER WORKS - WASTEWATER		**200,000.00**	**209,000.00**	**9,000.00**		
TOTAL WATER WORKS		**9,606,000.40**	**9,820,719.00**	**214,718.60**		**2.24%**
NET REVENUE OVER EXPENDITURES		**0.40**	**0.00**	**(0.40)**		



FEE SCHEDULES

Harris County Agricultural Building
10690 SR 116
Hamilton, Georgia 31811
(706) 488-0000

Fee Schedule

Item	Fee
Daily Rental Fee	$300 Total rental payment and security deposit must be received to reserve facility
Security Deposit	$100 Renter (name on reservation form) will receive security deposit back within 30 business days after the event date and provided the facility was left clean and no damages
Return Check Fee	$30 or 5% of total amount whichever is greater
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.
Loss of Key	$20
Damages	Market Rate
No alcoholic beverages, smoking, open flames, animals except for service animals, or defacing of walls allowed in or around facility. Maximum occupancy is 120.	

Board approved on: June 18, 2024

Effective Date: July 1, 2024

Harris County Agricultural Center
Arena, Pavilion, and Parking Area
10690 SR 116
Hamilton, Georgia 31811
(706) 488-0000

Fee Schedule

Item	Fee
Pavilion Rental Fee	$15 for 2 hours, $8 per hour thereafter Harris County resident /$30 for two hours, $15 per hour thereafter out of county resident
Arena Rental Fee	$30 for 2 hours, $10 per hour thereafter Harris County resident /$60 for 2 hours, $20 per hour thereafter out of county resident
Pavilion and Arena Rental Fee	$40 for 2 hours, $15 per hour thereafter Harris County resident /$80 for 2 hours, $30 per hour thereafter out of county resident
Ag Center Open Field/Parking Area	$40 for 4 hours Harris County resident / $80 for 4 hours out of county resident
Return Check Fee	$30 or 5% of total amount whichever is greater
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.
Damages	Market Rate
No alcoholic beverages, smoking, or open flames. Insurance certificate required.	

Board approved on: June 18, 2024

Effective Date: July 1, 2024

Harris County Airport (KPIM)
789 Sky Meadows Drive
Pine Mountain, Georgia 31822
(706) 663-2083

Fee Schedule

Item	Fee
Tie Down Fees	
Single Engine	$10 per night, first night waived if fuel is purchased
Twin Engine	$35 per night, first night waived if fuel is purchased
Ramp Fees	
Small Jet	$50 per day, waived if fuel is purchased
Large Jet	$100 per day, waived if fuel is purchased
T-Hangar Fees	
Small Hangar (10) 1,050 s.f.	$190 (0.18 per s.f.) per month
Large Hangar (19) 1,500 s.f.	$270 (0.18 per s.f.) per month
Transit	$35 per night
Corporate Hangar Fees (2)	
Corporate Hangar 10,000 s.f.	$1,900 (0.19 per s.f.) per month
Maintenance Hangar 10,000 s.f.	$1,550 (0.155 per s.f.) per month
Fuel	
Av Gas	Market Rates
Jet A	Market Rates
Other Fees	
Credit Card Convenience Fee	Contained in the fuel price
Return Check Fee	$30 or 5% of total amount whichever is greater

Board Approved: June 15, 2021

Effective Date: January 1, 2022

Harris County Animal Control Department
4072 Barnes Mill Road
Hamilton, Georgia 31811
(706) 582-2763

Fee Schedule

Item	Fee
Impoundment	
First Offense	$25 + $10 per day for boarding
Second Offense	$50 + $10 per day for boarding
Third Offense	$100 + $10 per day for boarding
Impoundment for Dangerous or Potentially Dangerous Dogs and Nuisance Dogs	
First Offense	$100 + $20 per day for boarding
Second Offense	$500 + $20 per day for boarding
Third Offense	$1,000 + $20 per day for boarding
Adoption	
Puppies & Dogs	$125 Includes spay/neuter, microchip, heartworm test and prevention, DA2PP, Bordatella, rabies shot, and deworming
Kittens & Cats	$90 Includes spay/neuter, microchip, felk/fiv test, FVRCP, rabies shot, deworming, and flea prevention
Rabies Quarantine	$20 per day for 10 days + impoundment fees and no additional boarding fees
Owner Turn-In	$50 per animal
Nuisance Animal Registration	$75 per year
Dangerous or Potentially Dangerous Dog Registration	$50 per year
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over 6.5%.
Return Check Fee	$30 or 5% of total amount whichever is greater

Board approved on: July 1, 2025

Effective Date: July 1, 2025

Harris County Community Center
User and Rental Fee Schedule

County Resident Membership Fee County Employee Membership Fee	$10 per person per year. Card is good for one year, then $5 per card renewal fee. If not renewed within 18 months of expiration, registration process begins anew.
Out of County Resident Membership Fee	$110 per person per year. Card is good for one year, then $55 per card renewal fee. If not renewed within 18 months of expiration, registration process begins anew.
Daily Guest Pass Fee	$5 per day per person for Harris County residents, $10 per day per person for out of county residents, must show valid proof of residency.
Silver Sneakers/Renew Active Fee	Per Medicare Contract
Pizza Pool Party Fee	$200 for up to 10 people or $250 for up to 20 people, additional fees may apply for additional features.
Organized Class/Event Fee	Applicable Class/Event Fee + Daily Guest Pass Fee (if applicable)
Replacement Card Fee (lost or stolen)	$10

1) *Fee grants access to all areas of the Community Center except for organized classes or conference room/class room and some areas may not be available at all times due to organized recreational events.*
2) *County will collect all organized class fees and remit to the instructor 70%, county keeps 30% and all of the out of county resident fees. Instructor shall have liability insurance naming the county as an additional insured and have a business license.*

Facility	County Resident	Out of County Residents	Non-Profit (501c3)
Conference Room/Class Room	$65 per hour	$80 per hour	$50 per hour
during & after hours, 1 hour minimum			
Gym			
Hourly Rate	$125/hour both courts or $75/hour for 1 court	$230/hour both courts or $125/hour for 1 court	$100/hour both courts or $60/hour/ for 1 court
Daily Rate (defined as 8Hrs Additional Hrs charged at Hourly Rate)	$700/day both courts or $390/day for 1 court	$825/day both courts or $515/day for 1 court	$560/day both courts or $310/day for 1 court
during & after hours, 2 hours minimum, not beyond 10 p.m.			
Pool			
Up to 50 people	$250 for 2 hours, $125/hour thereafter.	$280 for 2 hours, $155/hour thereafter.	$200 for 2 hours, $100/hour thereafter
51 to 99 people	$280 for 2 hours, $135/hour thereafter.	$310 for 2 hours, $165/hour thereafter.	$225 for 2 hours, $110/hour thereafter
100+ people	$310 for 2 hours, $155/hour thereafter.	$340 for 2 hours, $185/hour thereafter.	$250 for 2 hours, $125/hour thereafter
after hours only, 2 hours minimum, not beyond 10 p.m., includes lifeguards			
Outdoor Patio Area			
Up to 50 people	$30 per hour	$60 per hour	$25 per hour
during and after hours, 1 hour minimum, 2 hours maximum			
Credit Card Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.		
Return Check Fee	$30 or 5% of total amount whichever is greater		

Community Center Hours of Operation

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Closed	CLOSED	8:30 am to 8:30 pm	8:30 am to 8:30 pm	8:30 am to 8:30 pm	8:30 am to 4 pm	10 am to 6 pm

Harris County Recreation Department
7509 SR 116
Hamilton, Georgia 31811
706-488-0000

Ball Field Reservation Fee Schedule

PAYMENT IN FULL DUE AT TIME OF BOOKING

Hourly Rate	$40/hour for Non-HCRD Youth Sports Associations Teams (2 hour Minimum)*
Daily Rate	$165/day Non-HCRD Youth Sports Associations (1 day is 8hrs, additional hrs. past 8 are charged the hourly rate)
Concession Stand Rate	Youth Sports Associations have first options, others $200/day
Lights Rate	$15/Hour if needed
Field Prep (if required)	$50 PER FIELD (chalking, lining, goals, ect.)
*All rentals are to be scheduled with the Recreation Department staff on a space available basis. All rentals shall have a minimum $1,000,000 general liability insurance policy naming Harris County as an additional insured. No charge for Harris County School events or Harris County Government organizations. **Rates are PER FIELD, regardless of size or sport.***	

*** a. "Teams with 90% Little League Players free" to "Teams may qualify for the "No Rental Fee" status if at least 90% of the team's players are currently rostered or were rostered during the immediate preceding season in the Harris County Recreation Department's local recreational league for the same sport being requested."**

To qualify:

1. Players must be officially rostered in the Harris County Recreation Department's recreational program for that specific sport

2. The sport must match the rental request (i.e. travel baseball teams must have players rostered in the Harris County Recreation Department's local baseball/softball league; travel soccer teams must have players rostered in the Harris County Recreation Department's local soccer league, etc.)

3. Rosters must be submitted to and verified by the Harris County Recreation Department prior to approval

4. If the 90% roster requirement is not met, standard rental fees will apply."

Board update on: June 16, 2026

Effective Date: July 1, 2026

Harris County Recreation Department
7509 SR 116
Hamilton, Georgia 31811
706-488-0000
Recreation.Harriscountyga.gov

Fireworks Fee Schedule

PAYMENT IN FULL DUE AT TIME OF BOOKING

AG CENTER ARENA, MOULTRIE PARK, PATE PARK OR SOCCER FIELDS	
Item	**Fee**
Site Rental	$100
Security Deposit (REFUNDABLE)	$50 (name on reservation form) will receive security deposit back within 30 business days after the event date and provided the facility was left clean and no damages
Return Check Fee	$30 or 5% of total amount whichever is greater
Additional Requirements due at time of booking	
Proof of State License issued by State Fire Commissioner as set forth under OCGA 25-10-3.2 (or evidence that such public exhibition of fireworks does not require a state license)	
Permit issued by Harris County Probate Judge for public fireworks exhibition	
Liability insurance: bodily injury not less than $500,000/person & not less than $1,000,000/occurrence; property damage in the amount of not less than $500,000/accident; aggregate coverage of $1,000,000; and naming the County as additional insured for the time period for use of property.	
Prohibited: Alcoholic beverages.	

Board update on: June 16, 2026

Effective Date: July 1, 2026

Harris County
104 N. College Street / P.O. Box 365
Hamilton, Georgia 31811
(706) 628-4958

Alcoholic Beverage Licenses
Fee Schedule

Item	Annual Fee	Fee if Purchased July 1 to Sept. 30	Fee if Purchased Oct. 1 to Dec. 31
Alcohol Sign	$30	$30	$30
Application Fee	$100	$100	$100
Beer/Malt Beverage - In Room	$50	$25	$12.50
Beer/Malt Beverage - Off Premises	$250	$125	$62.50
Beer/Malt Beverage - On Premises	$500	$250	$125
Beer/Malt Beverage - Wholesale	$100	$50	$25
Wine - In Room	$50	$25	$12.50
Wine – Off Premises	$250	$125	$62.50
Wine – On Premises	$500	$250	$125
Wine - Wholesale	$100	$50	$25
Distilled Spirits (Liquor) - by the Drink	$2,500	$1,250	$625
Distilled Spirits (Liquor) – In Room	$150	$75	$37.50
Distilled Spirits (Liquor) - Wholesale	$1,500	$750	$375
Package Store/Liquor Retail	$5,000	$2,500	$1,250
Concessionaire for Golf Courses Publicly-owned or privately-owned golf courses for the sale, consumption, and carrying out of beer and/or wine on and around golf course, available only to licensees who have also acquired beer and/or wine, retail on and off premises license.	$175	$87.50	$43.75
Special Event Facility	$400	$200	$100
Temporary Special Event (Non-Profit/Charitable) No proration, limited to 2 events per year per organization.	$200	$200	$200
Transfer Fee	$100	$100	$100
Late Fee	10% if renewal is not paid by Nov. 15 of current year.		
Return Check Fee	$30 or 5% of total amount whichever is greater		
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.		
Annual notices are sent out during October, due by November 15, and effective January through December. If not renewed and paid by December 31, a new application and process are required.			

Board approved on: October 17, 2017

Effective Date: January 1, 2018

Harris County Community Development Department
125 Barnes Mill Road / P.O. Box 689
Hamilton, Georgia 31811
(706) 628-4700

Building Permits
Fee Schedule

Item	Fee
Building Permit Fees	
Minimum Fee	$50
Single-Family & Multi-Family	$0.32 per s.f. heated space and includes plumbing, electrical, mechanical, and gas.
Manufactured Housing	$300 for single and multi-sectional units excluding additional permits, Pre-owned in-county add $100 for pre-inspection fee. Pre-owned out-of-county, add $100 for pre-inspection fee and $100 refundable bond. Per ordinance.
Accessory Buildings	No permit if 400 s.f. or less, $0.10 per s.f. if greater than 400 s.f. *Separate permits are required for plumbing, electrical, and mechanical, if needed.*
Accessory Dwellings	$0.32 per s.f. total area under roof; 800 s.f. maximum, shall be on the same utilities as the primary structure and located in the rear or side yard of the primary structure.
Pool House	$0.32 per s.f. total area under roof.
Agricultural Use Structures (barns, poultry houses, livestock structures)	No permit if 800 s.f. or less, $0.10 per s.f. if greater than 800 s.f. *Separate permits are required for plumbing, electrical, and mechanical, if needed.*
Commercial & Industrial	$15 for first $1,000 valuation + $6 for each additional $1,000 valuation or fraction thereof. Valuation at $85 per s.f. unless value provided by builder; does not include plumbing, gas, electrical, or mechanical permits.
Commercial Plan Review Submittal	15% of the building permit fee due at the time of initial submittal.
Commercial Accessory Structure (no minimum square feet)	$15 for first $1,000 valuation + $6 for each additional $1,000 valuation or fraction thereof. Valuation at $85 per s.f. unless value provided by builder; does not include plumbing, gas, electrical, or mechanical permits.
Moving Buildings & Structures	$100
Temporary Residence Fee (campers/RVs)	$100
Demolition & Removal of Buildings & Structures	$50
Remodeling/Renovation	$100 for single-family & multi-family excluding additional permits, if s.f. is being increased add $0.32 per s.f.
Commercial Remodel	$15 for first $1,000 valuation + $6 for each additional $1,000 valuation or fraction thereof. Valuation at $85 per s.f. unless value provided by builder; does not include plumbing, gas, electrical, or mechanical permits.
Swimming Pool	$75 for private residential, $150 for public commercial.
Plan Modifications or Contractor Changes	$100

Building Permits
Fee Schedule

Item	Fee
Building Permit Fees	
Sign Permit	$50
Building Permit Reactivation	$50
Subsequent Inspections	$25 for second inspection, $50 for each additional inspection thereafter; paid in advance.
Commercial Business and Short-Term Vacation Rental Inspection	$50
After Hours Inspection (excluding Saturday & Sunday)	$50
Double fees if work for which a permit is required is started or proceeds prior to obtaining permit.	

<table>
<tr><th colspan="2">Item</th><th colspan="3">Fee</th></tr>
<tr><td colspan="5">Plumbing, Gas, Electrical, & Mechanical Permit Fees</td></tr>
<tr><td>Plumbing</td><td colspan="4">$50 minimum to install, repair, or add to existing system for residential and commercial. $4 per fixture or trap installed or relocated for commercial.</td></tr>
<tr><td>Plumbing Commercial Fire Suppression</td><td colspan="4">$50</td></tr>
<tr><td>Gas</td><td colspan="4">$50 for less than 4-inch meter outlet.
$90 for 4-inch meter outlet or more.
$20 per replacement of gas furnace, water heater, appliance.</td></tr>
<tr><td rowspan="8">Electrical</td><td>Ampere rating each main service</td><td colspan="3">Fee</td></tr>
<tr><td>0-200</td><td colspan="3">$50</td></tr>
<tr><td>201-400</td><td colspan="3">$90</td></tr>
<tr><td>401-600</td><td colspan="3">$150</td></tr>
<tr><td>601-1,000</td><td colspan="3">$190</td></tr>
<tr><td>1,000 or more</td><td colspan="3">$600 per 1,000 amps or fraction thereof.</td></tr>
<tr><td colspan="4">Extension of circuits/wiring from existing system to existing building or structure (i.e. additional outlets, signs, elevators, swimming pools, or other equipment) fee is for the total ampere rating of the additional work.</td></tr>
<tr><td colspan="4">$50 for solar panel residential installation.</td></tr>
<tr><td>Electrical Commercial Low Voltage Fire Alarm System</td><td colspan="4">$50</td></tr>
<tr><td rowspan="3">Mechanical</td><td colspan="2">Residential</td><td colspan="2">Commercial</td></tr>
<tr><td>Per Unit</td><td>$50</td><td>Per Unit</td><td>$100</td></tr>
<tr><td colspan="4">$90 for commercial hood range installation.</td></tr>
<tr><td>Credit Card Convenience Fee</td><td colspan="4">$3 minimum fee for the first $100 or 3% of the total if over $100.</td></tr>
<tr><td>Return Check Fee</td><td colspan="4">$30 or 5% of total amount whichever is greater.</td></tr>
</table>

Board approved on: June 18, 2024

Effective Date: July 1, 2024

Harris County Community Development Department
125 Barnes Mill Road / P.O. Box 689
Hamilton, Georgia 31811
(706) 628-4700

Business License
Fee Schedule

Number of Full-Time Equivalent Employees	Fee
0-1	$50
2-4	$75
5-9	$135
10-19	$210
20-29	$310
30-39	$410
40-49	$510
50-59	$610
60-69	$690
70-79	$770
80-89	$850
90-99	$930
100 or more	$1,010
Administration Fee	$25 for all new applications (additional fee payable at time of application, non-refundable).
Application Re-type Fee	$25
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.
Return Check Fee	$30 or 5% of total amount whichever is greater
Late Fee	10% of the fee amount + 1.5% per month thereafter
Annual notices are sent out during September, due by November 15, and is late if not paid by January 1. Licenses are effective January through December. New businesses are prorated by ½ after July 1. If renewals are not paid by April 1, the license will expire and a new business license application will be required.	

Board approved on: June 15, 2021

Effective Date: September 1, 2021

Harris County Community Development Department
Impact Fee Schedule

Land Use Category	Parks & Recreation	Sheriff's Office	EMS	Fire Protection	E-911	Net Fee per Unit	Admini-stration	CIE Prep	Total Impact Fee	Unit of Measure
Residential										
Single-Family Detached Housing	$0	$0	$0	$0	$0	$0	$0	$0	$0	per dwelling
Apartment	$0	$0	$0	$0	$0	$0	$0	$0	$0	per dwelling
Residential Condominium/Townhouse	$0	$0	$0	$0	$0	$0	$0	$0	$0	per dwelling
Port and Terminal										
Intermodal Truck Terminal	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Industrial/Agricultural										
General Light Industrial	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
General Heavy Industrial	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Manufacturing	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Warehousing	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Mini-Warehouse	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
High-Cube Warehouse	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Lodging										
Hotel or Conference Motel	$0	$0	$0	$0	$0	$0	$0	$0	$0	per room
All Suites Hotel	$0	$0	$0	$0	$0	$0	$0	$0	$0	per room
Motel	$0	$0	$0	$0	$0	$0	$0	$0	$0	per room
Recreational										
Golf Course	$0	$0	$0	$0	$0	$0	$0	$0	$0	per acre
Bowling Alley	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Movie Theater	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Arena	$0	$0	$0	$0	$0	$0	$0	$0	$0	per acre
Amusement Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	per acre
Tennis Courts	$0	$0	$0	$0	$0	$0	$0	$0	$0	per acre
Racquet/Tennis Club	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Health/Fitness Center	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Recreational Community Center	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Institutional										
Private Elementary School	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Private High School	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Church/Place of Worship	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Day Care Center	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Cemetery	$0	$0	$0	$0	$0	$0	$0	$0	$0	per acre
Medical										
Hospital	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Nursing Home	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Clinic	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Office										
General Office Building	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Corporate Headquarters Building	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Single-Tenant Office Building	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Medical-Dental Office Building	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Research and Development Center	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Business Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Retail										
Building Materials and Lumber Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Free-Standing Discount Superstore	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Variety Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Free-Standing Discount Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Hardware/Paint Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Nursery (Garden Center)	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Nursery (Wholesale)	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Shopping Center	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Factory Outlet Center	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Specialty Retail Center	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Automobile Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Auto Parts Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Tire Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Tire Superstore	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Supermarket	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Convenience Market (Open 24 Hours)	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Convenience Market with Gas Pumps	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Discount Supermarket	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Wholesale Market	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Discount Club	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Home Improvement Superstore	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Electronics Superstore	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Apparel Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Department Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Pharmacy/Drugstore	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Furniture Store	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Services										
Drive-in Bank	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Quality Restaurant	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
High-Turnover (Sit-Down) Restauant	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Fast-Food Restaurant	$0	$0	$0	$0	$0	$0	$0	$0	$0	per square foot
Quick Lubrication Vehicle Shop	$0	$0	$0	$0	$0	$0	$0	$0	$0	per service bay
Gasoline/Service Station	$0	$0	$0	$0	$0	$0	$0	$0	$0	per pump
Gasoline Station w/Convenience Mkt	$0	$0	$0	$0	$0	$0	$0	$0	$0	per pump
Self-Service Car Wash	$0	$0	$0	$0	$0	$0	$0	$0	$0	per stall

Harris County Community Development Department
125 Barnes Mill Road / P.O. Box 689
Hamilton, Georgia 31811
(706) 628-4700

Planning & Zoning
Fee Schedule

Item	Fee		
Land Disturbance Permit	$200 per application, $80 per acre for NPDES, $200 review fee, and $1,500 per disturbed acre for bond. Per ordinance.		
Rezoning Application	$400 per application		
Special Use Permit Application	$400 per application		
Variance Application (Board of Zoning Adjustments)	$100 per application		
Special Use Permit Application for Cell Tower	$150 per application for administrative review only. $250 per application for BOC determination.		
Minor Subdivision Plat Approval (3 parcels/lots or less)	$10 per parcel/lot		
Major Subdivision Plat Approval (4 or more parcels/lots)	$20 per parcel/lot for preliminary $150 flat fee for final		
Plan Review, Construction			
Residential	$1,000 application fee for residential use with new street construction plus the fees below:		
	No. of Lots	Initial Fee	Subsequent Review
	1-30	$200	$110
	31-40	$275	$165
	41-50	$365	$215
	51-60	$450	$260
	61-70	$570	$300
	71-80	$725	$335
	81-90	$900	$365
	91-100	$1,095	$390
	101+	Additional $150 for each 10 lot increment or portion thereof	Additional $40 for each 10 lot increment or portion thereof
Multi-family/Condominium	$25 per unit, $300 minimum		
Commercial/Office	$0.03 per square foot, $300 minimum		
Industrial	$0.02 per square foot, $300 minimum		
CUPD/PUD/Resort	$10 per acre, $500 minimum		
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.		
Return Check Fee	$30 or 5% of total amount whichever is greater		

Ellerslie Park Lodge & Pavilion
3280 Georgia Highway 85
Ellerslie, Georgia 31811
(706) 488-0000
Recreation.Harriscountyga.gov

Lodge Fee Schedule

PAYMENT IN FULL DUE AT TIME OF BOOKING

Item	Fee
Daily Rental (includes tables and chairs)	$275 per day
Out-of-County Daily Rental (includes tables and chairs)	$600 per day
Non-Profit Daily Rental (includes tables and chairs)	$125 per day
Out-of-County Non-Profit Daily Rental (includes tables and chairs)	$250 per day
Security Deposit	$100 Renter **(name on reservation form) will receive security deposit back within 30 business days after the event date and provided the facility was left clean and no damages**
Out-of-County Security Deposit	**$300**
Out-of-County Non-Profit Security Deposit	**$125**
Return Check Fee	$30 or 5% of total amount whichever is greater
Loss of Key	$50
Credit Card Convenience Fee	Credit card processing company charges the customer directly 3%
Damages	Market rate
No alcoholic beverages, smoking, open flames, animals except for service animals, or defacing of walls allowed in or around facility. Maximum occupancy is 50.	

Large Pavilion Fee Schedule

Item	Fee
Hourly Rental (Minimum 2 Hour)	$20 per hour
Out-of-County Hourly Rental (Minimum 2 Hours)	$35 per hour
Non-Profit Hourly Rental (Minimum 2 Hours)	$15 per hour
Return Check Fee	$30 or 5% of total amount whichever is greater
Credit Card Convenience Fee	Credit card processing company charges the customer directly 3%
Damages	Market rate
No alcoholic beverages, smoking, or open flames except in grills. Maximum occupancy is 30.	

Board approved on: June 16, 2026

Effective Date: July 1, 2026

Harris County EMS
9907 SR 116 / P.O. Box 286
Hamilton, Georgia 31811
(706) 628-4284

Fee Schedule

Item	Fee
Advanced Life Support 2	$1,600
Advanced Life Support 1 (Emergency)	$1,000
Advanced Life Support (Non-Emergency Transport)	$950
Basic Life Support (Emergency)	$900
Basic Life Support (Non-Emergency Transport)	$450
Specialty Care Transport	$2,000
Ground Mileage	$19 per mile
Refusal of Service Fee	$250 assessed if patient refuses transport and: (1) EMS personnel is on site in excess of 30 minutes, or (2) EMS supplies are used, or (3) EMS responds to the same patient who refuses transport in excess of 12 times in a 12-month period.
Credit Card Convenience Fee	$0.29 cents per transaction and 2.9% of the dollar amount of the transaction.
Return Check Fee	$30 or 5% of total amount whichever is greater
Emergency Medical Billing LLC (LaFayette, AL) is the collection provider at 6.5% of actual collections.	

Board approved on: June 21, 2022

Effective Date: July 1, 2022

Harris County Miscellaneous

Fee Schedule

Item	Fee
Copies	0.10 per page
Open Records Requests (search, retrieval, redaction, etc.)	Hourly rate of lowest paid person who can retrieve the requested documents less the first quarter hour.
Copies of Tax Assessor Color Maps	8.5 x 11 - $2 8.5 x 14 - $3 11 x 17 - $4 24 x 36 – $4 (black & white)
Man O' War RR Recreation Trail Driveway/Crossing	$250 per driveway/crossing
Fax	$1 per page
Notary Service	No charge
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.
Return Check Fee	$30 or 5% of total amount whichever is greater

Board updated on: June 21, 2022

Effective Date: July 1, 2022

Harris County Public Works
9982 SR 116
Hamilton, Georgia 31811
(706) 628-5850

Fee Schedule

Item	Fee
Driveway Permit Fee	$50
Pipe Sales	County Cost +10% administrative fee + 8% sales tax
Return Check Fee	$30 or 5% of total amount whichever is greater
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.

Board approved on: June 20, 2023

Effective Date: July 1, 2023

Harris County Solid Waste Fund
4070 Barnes Mill Road
Hamilton, GA 31811
(706) 582-2982

Transfer Station Fee Schedule

Garbage Type	Definition	Customer / Price
Household Waste	Animal and vegetable matter used for food, rags, wood, ashes, cans, paper, glass, plastic, furniture, mattresses, bed springs.	County residents including city residents – no charge. Commercial - $85 per ton.
White Goods	Washing machines, dryers, stoves, refrigerators, freezers, air conditioners, bicycles and other metals.	County residents including city residents – no charge. Commercial - $85 per ton.
Yard Waste	Bushes, tree trimmings, limbs under 9 inches in diameter.	County residents including city residents – no charge. Commercial - $25.00 per ton.
Inert Waste	Dirt, tree stumps, concrete with no metal, cured asphalt, rocks, bricks, grass clippings, weeds, leaves. Must be clean with no other household waste or trash mixed in.	County residents including city residents – no charge. Commercial - $18.00 per ton. Mixed inert waste - $85 per ton.
Construction & Demolition Material (accepted only at Transfer Station)	Waste building materials and from new construction, demolition materials from repairs to house and other buildings, wood, metal, carpets, cabinets, wallboard, paper, cardboard and mixed inert waste not clean.	County residents including city residents - $85 per ton. Commercial - $85 per ton.
Animal	Whole or parts of dogs, cats, other small animals including deer. No cows, horses, or large animals will be accepted.	County residents including city residents - no charge. Commercial - $85 per ton.
Batteries (accepted only at Transfer Station)	Vehicle batteries.	County residents including city residents - $2.50 per battery. Commercial - $2.50 per battery.
Tires 17 inches and under (accepted only at Transfer Station)	Vehicle tires. No farm tractor tires will be accepted.	County residents including city residents - $5.00 per tire. Commercial - $5.00 per tire.
Tires 18 inches to 24 inches (accepted only at Transfer Station)	Vehicle tires. No farm tractor tires will be accepted.	County residents including city residents - $8.00 per tire. Commercial - $8.00 per tire.
Recyclable Materials	Newspapers, magazines, tin/aluminium cans.	No charge.
Hazardous Waste	No hazardous waste is accepted including insecticides, pesticides, herbicides, liquid paint, or paint thinners. Liquid paint will be accepted if mixed with sand, kitty litter, or sawdust and dried in the can.	N/A

Harris County Solid Waste Fund
4070 Barnes Mill Road
Hamilton, GA 31811
(706) 582-2982

Single & Multi-Family Dwellings Fee Schedule

Dwelling Type	Definition	Price
Single Family	Incorporated and unincorporated area (per unit)	$149 per year on tax bill
Multi-Family	Apartments, manufactured home parks (per unit)	$149 per year on tax bill

Commercial, Institutional, Industrial Establishments

Building Type	Definition	Price
Commercial/ Institutional/ Industrial Establishments	6 or less 33-gallon containers per business. If more than 6 containers, contract with private vendor **OR** Company provides a 6 yard dumpster or contract with private vendor	$149 per year on tax bill $100 per pull per container

Other Fees

Fee	Price
Credit Card Fee	$3 minimum fee for the first $100 or 3% of the total if over $100 or Tax Commissioner's fee, whichever is applicable
Return Check Fee	$30 or 5% of total amount whichever is greater

Convenience Centers (Harrisville, Hamilton, and Cataula) Hours of Operation						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
7 am to 5 pm	7 am to 5 pm	Closed	Closed	Closed	7 am to 5 pm	7 am to 5 pm

Transfer Station Hours of Operation						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Closed	8 am to 4 pm	8 am to 4 pm	8 am to 4 pm	8 am to 4 pm	8 am to 4 pm	8 am to 4 pm

GENERAL INFORMATION

- Household garbage should be set out at the curb by 7:00 a.m. on the day of pick-up.
- Household garbage containers shall not be larger than 33 gallons and be made of plastic, galvanized iron, tin, or other suitable materials, have handles and tight-fitting lids. It is recommended that all household trash be bagged.
- Curbside collection does not include bulky items such as white goods, furniture, mattresses, bicycles, yard waste, and construction and demolition materials.

Board approved on: June 18, 2024 Effective Date: July 1, 2024

Harris County Water Works
920 Grant Rd
Cataula, Georgia 31804
(706) 324-1175

Fee Schedule

Item	Fee
One-Time Water Installation Tap Fees	
¾ inch Meter	$1,500 includes meter installation by county
1 inch Meter	$2,000 includes meter installation by county
Over 1 inch Meter	$750 per dwelling or commercial unit does not include meter installation by county
Irrigation Meter	Same as above without the sewer usage charge
Monthly Water Usage Rates	
Residential	Minimum: $17.14 for 0-1,000 gallons Tier 1: $6.89/1,000 gallons for 1,001 gallons to 10,000 gallons Tier 2: $8.61/1,000 gallons for 10,000+ gallons
Commercial and Multi-Family	Minimum: $40.97 for 0-1,000 gallons Tier 1: $7.53/1,000 gallons for 1,001 gallons to 30,000 gallons Tier 2: $9.41/1,000 gallons for 30,000+ gallons
Industrial	Minimum: None Tier 1: $5.78/1,000 gallons
Volunteer Fire Departments	Minimum: $0 for 0-1,000 gallons Tier 1: $6.56/1,000 gallons
Monthly Water Usage Rate (Sky Meadow Subdivision & Airport)	
Residential	$15.84 per 1,000 gallons
One-Time Sewer Installation Tap Fees (Mulberry Grove Development)	
Single-Family Residence	$4,000
Multi-Family Residence	$1,000/dwelling unit
Commercial and all Other Uses	$10,000/acre or $3,000 per door whichever is greater
Office, School Uses	$7,500 per acre
Monthly Sewer Usage Rates (Mulberry Grove Development)	
Residential	$7.66 per 1,000 gallons of water used (will change as CWW changes their rates)
Commercial	$7.66 per 1,000 gallons of water used (will change as CWW changes their rates)
Other Charges	
Deposit	$50 If locked for non-payment, deposit increases to $100
Water Reconnect Service Charge During Business Hours	$25
Water Reconnect Service Charge After Business Hours	$100
Late Fee	10% of Account Balance
Credit Card Convenience Fee	$3 minimum fee for the first $100 or 3% of the total if over $100.
Return Check Fee	$30 or 5% of total amount whichever is greater
Water bills are mailed in two cycles each month and due by the 20th and 30th.	

Board approved on: June 16, 2026

Effective Date: July 1, 2026