Newton County, GA
FY 2026 Budget Book Adopted



Adopted Version - 6/17/2025

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INTRODUCTION

Transmittal Letter

Honorable Chairman, Members of the Board of Commissioners, and Citizens of Newton County

It is our pleasure to submit to you the Fiscal Year 2026 Budget Book.

This year we are excited to bring you a digital budget book that is interactive with many built-in elements to help make this budget book user-friendly for everyone.

We have spent many hours doing our best to create a budget that supports each and every department's needs while being good stewards of the tax payer's dollars.

We would like to thank all the Constitutional Officers, Elected Officials, and Department Heads for all the hard work they put into developing their budgets. Their hard work in keeping their budget requests as minimal as possible helps to ensure we have the most accurate budget we can produce.

Please take the time to familiarize yourself with the different topics under the Introduction Tab of this book. They will help explain the structure of the budget process and the different funds of the County.

Respectfully,

James Brown, County Manager
Brittany White, Finance Director

History of Newton County



Newton County is a 279-square-mile area east of Atlanta in north central Georgia that was once a part of the Creek people's nation. As population in eastern Georgia grew, Newton County was carved from portions of Henry, Jasper and Walton counties in 1821.

The Georgia General Assembly officially created Newton County by charter on Dec. 24, 1821, taking the name of Sergeant John Newton, a revolutionary war hero.

In 1822, Covington, previously called Newtonsborough, was recognized as the county seat and the County's first courthouse was built in the center of the town square.

That Square has since grown, becoming the center of commerce and activity in Newton County throughout the years and later becoming a popular location for television and film productions.

With fertile land and two rivers running through the County and one bordering it, Newton County had many productive farms with crops including cotton, corn and cattle, among others. Mills, such as the Porterdale mill helped grow areas of the County. Oxford, one of six municipalities in Newton County, also grew as the location of Emory College.

The rail brought people from Savannah into Covington and Oxford to Atlanta further growing Newton County.

With the abundance of agriculture in the County, Newton farmers led the way, including G.C. Adams. Adams started a corn club for boys in 1904, which later became the foundation for the 4-H Club, which now serves around 6.5 million members in 50 countries.

After World War II industries started to move into the County and the construction of Interstate-20 has helped those looking for jobs or the ability to ship in goods and supplies have grown Newton County substantially.

Currently, Newton County has more than 110,000 people and large industries such as Takeda Pharmaceuticals, Becton Dickinson, Pactive, General Mills, Bridgestone, Michelin and Facebook (Meta).

Newton County is also a bustling filming area, home to Cinalease Studios at Three Ring and more than 120 productions.

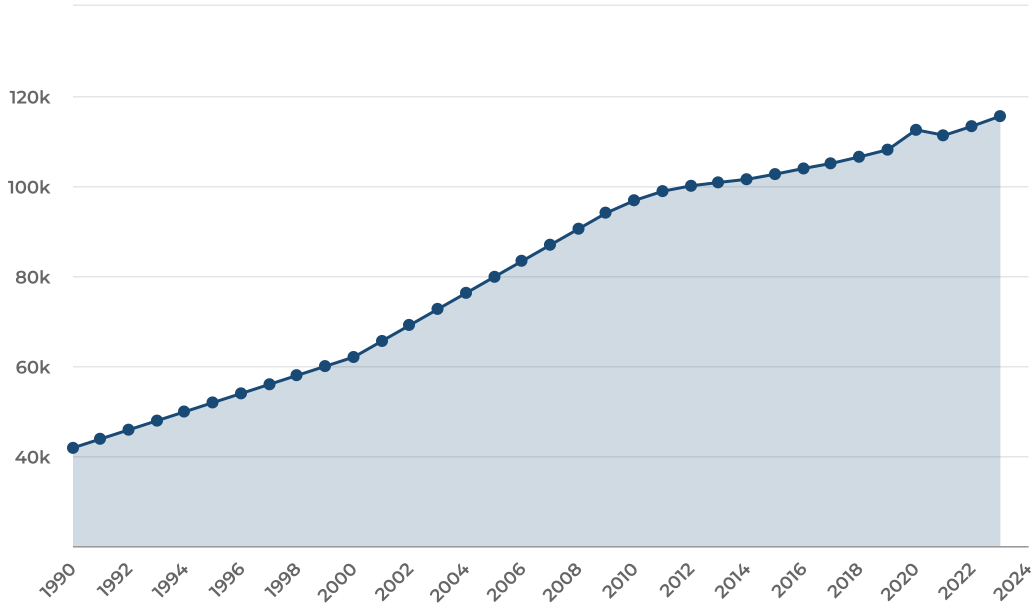
Population Overview

TOTAL POPULATION

115,530

▲ 2.0%
vs. 2022

GROWTH RANK
24 out of 159
Counties in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

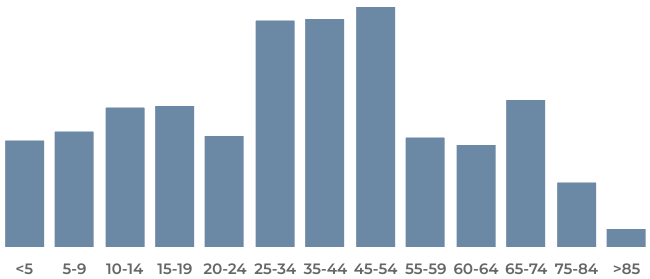
DAYTIME POPULATION

96,498

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

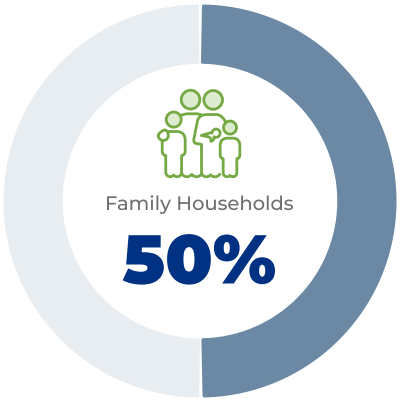
** Data Source: American Community Survey 5-year estimates*

Household Analysis

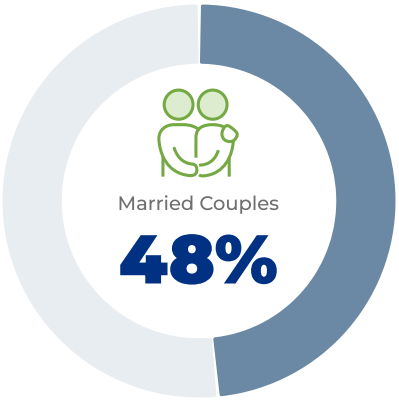
TOTAL HOUSEHOLDS

40,531

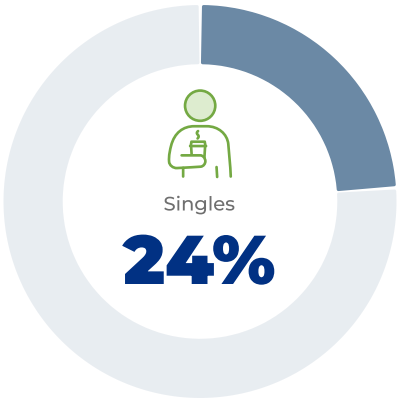
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▲ 7%
higher than state average



▲ 1%
higher than state average



▼ 12%
lower than state average



▼ 25%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

6%

▼ 50%
lower than state average

Median Income

$73,732

▼ 1%
lower than state average

Below $25,000

14%

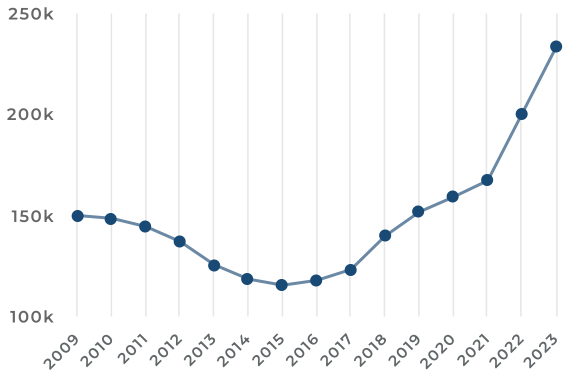
▼ 11%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

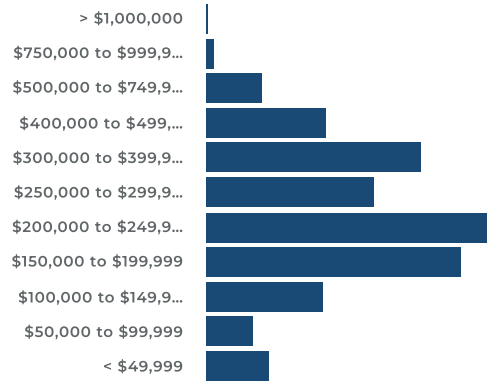
2023 MEDIAN HOME VALUE

$233,300



** Data Source: 2023 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2023 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2023 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Basis of Budgeting

The budgets of governmental funds are prepared on a modified accrual basis of accounting which combines accrual basis accounting with cash-basis accounting. This means that expenditures are recognized when they are incurred, but revenues are recognized only when they are available and measurable. The term “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

The Comprehensive Annual Financial Report shows the status of the County’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases, this conforms to the manner the County prepares its budget. The only exception is compensated absences that are expected to be liquidated with expendable available financial resources which are accrued as earned by employees (GAAP), as opposed to being expended when paid (Budget). In addition, gains or losses on investments, depreciation and amortization are not considered budgetary accounts, and are excluded from the budgeting system.

Follow this link to read the Georgia Law on Local Government Budgets:

Georgia Law on Local Government Budgets

Financial Policies

ARTICLE 3
FINANCE

SECTION 3-101.
Budget.

(a) The annual budget shall set forth all the anticipated revenues and expenditures for the ensuing fiscal year to begin July 1 of each year and going through June 30, setting forth in detail all categories where funds are to be received or expended. Budgeted expenditures shall not exceed the anticipated revenues of Newton County as based upon the tax digest for the current tax year as approved and upon such other moneys as were received by Newton County from all other sources during the previous fiscal year.
(b) The manager shall work with the finance director and consult with the chair in the development of a budget for consideration by the board. In developing the budget, the manager shall prepare the board's administrative offices budget, and review departmental budget requests and requests for appropriations. An initial draft budget shall be submitted to the board by April 1 of each year.
(c) Notwithstanding any other provision of any other local law to the contrary, the Judge of the Probate Court, the Sheriff, the Clerk of the Superior Court, and the Tax Commissioner of Newton County shall prepare budgets for the ensuing fiscal year based on the same fiscal year as the board and shall submit proposed budgets to the board by June 1 of each year.
(d) Notwithstanding any other provision of any other local law to the contrary, with regard to the budget of any elected official of Newton County, who is required under law to submit a budget for the operation of his or her office to the board, the board shall have the power and authority to determine the amount which shall represent the final budget of said officials and only those amounts so determined by said board shall be paid from the funds of the county. After the board approves the budget of said officials, it will become the responsibility of the officials to administer the budget.
(e) The manager shall coordinate the scheduling of budget meetings and, in consultation with the legal counsel, ensure compliance with all legal and procedural requirements for budget adoption.
(f) The board shall approve a budget prior to the first day of the fiscal year; however, if for good and sufficient reasons, a budget cannot be adopted by the first day of the fiscal year, the budget shall be adopted not later than 30 days subsequent thereto. If the budget is not adopted prior to the beginning of the fiscal year, a resolution authorizing the continuation of necessary and essential expenditures to operate the county shall be adopted prior to any actual expenditure.

SECTION 3-102.
Audit.

(a) At the end of each fiscal year, it shall be the duty of an auditor selected by the board to audit the financial affairs and transactions of all funds and activities of the board, the Judge of the Probate Court, the Sheriff, the Clerk of the Superior Court, and the Tax Commissioner and to return said audits to the board.
(b) In conducting said audit, the auditor shall have the power to examine on oath the chair, any board member, or any other public official set out herein or any person serving under the board or any other public official set out herein relative to any account or item on the books and accounts or any transaction in said office.
(c) Said auditor shall perform its duties herein prescribed and submit a report of its findings as required by law and to the grand jury sitting at the fall term of the Newton Superior Court.
(d) A summarized audit statement shall be published in the county legal organ.

SECTION 3-103.
Financial condition.

In keeping the board fully advised as to the financial condition and needs of the county, the manager shall:
(1) Present to the board a monthly financial statement showing the revenues and expenditures of the previous month;
(2) Present and publish such other financial reports as requested by the board;
(3) Perform financial and managerial analyses pertaining to county operations and programs and other matters under consideration; and
(4) Gather requested information, evaluate data, and make recommendations on programs and other matters under consideration.

SECTION 3-104.

Approval of expenditures.

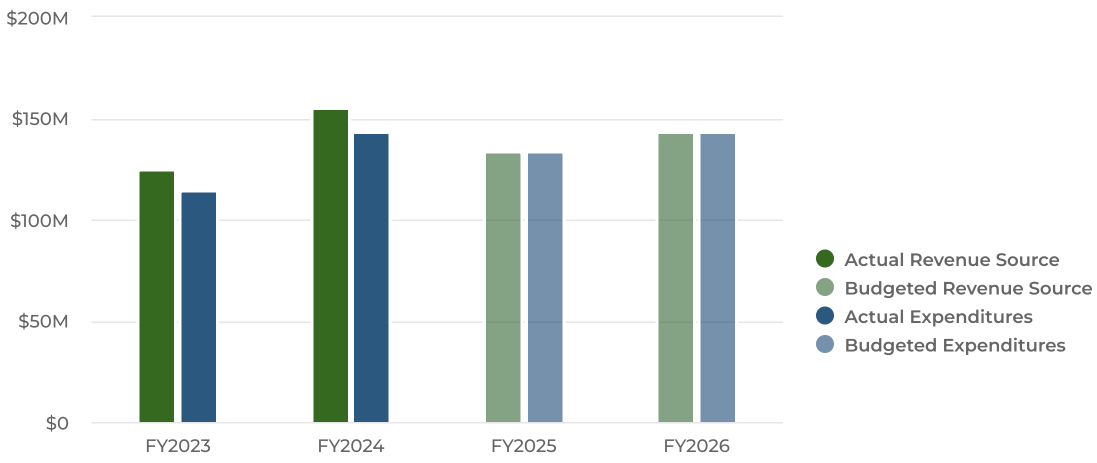
(a) All purchases of Newton County, and the method for payment of same, shall be governed by all applicable general laws of the State of Georgia and by any such ordinance or ordinances as may be adopted from time to time by the board.
(b)(1) The signature of the chair and the manager shall be required on all checks issued by Newton County. In the absence of either the chair or manager, the signature of any board member shall be required as the second signature.
(2) Any check shall be deemed to be signed with the full knowledge of the intent and purposes for which said check was issued.

FUND SUMMARIES

Summary

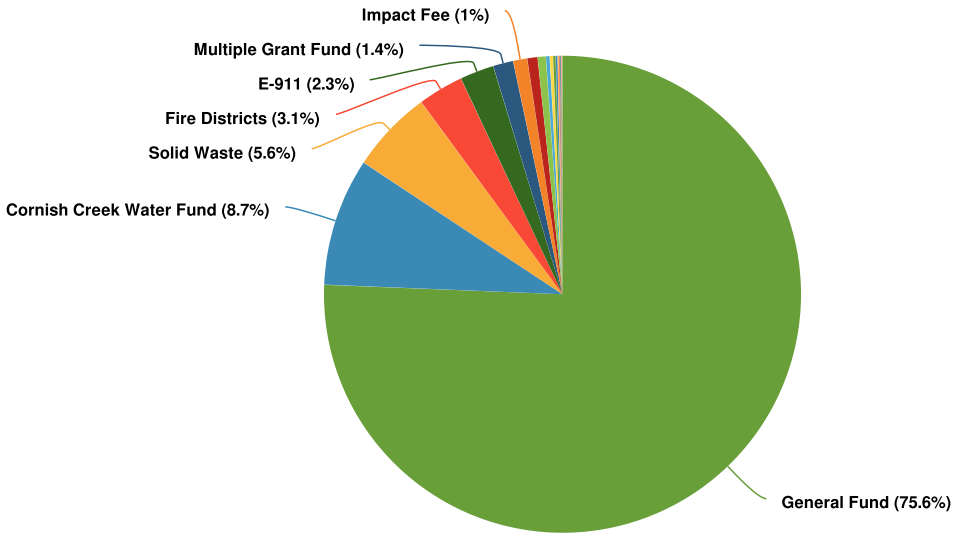
Newton County, GA is projecting $143.62M of revenue in FY2026, which represents a 7.2% increase over the prior year. Budgeted expenditures are projected to increase by 7.2% or $9.68M to $143.62M in FY2026.

NOTE: SPLOST Funds are budgeted as multi-year funds and the budget information for these funds can be found under the Capital Improvements tab.

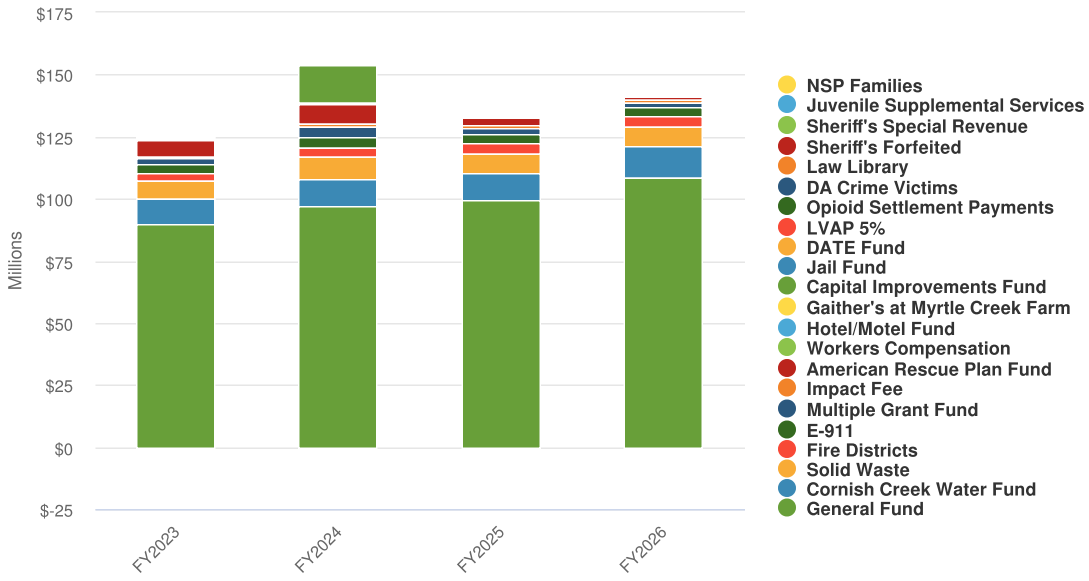


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund

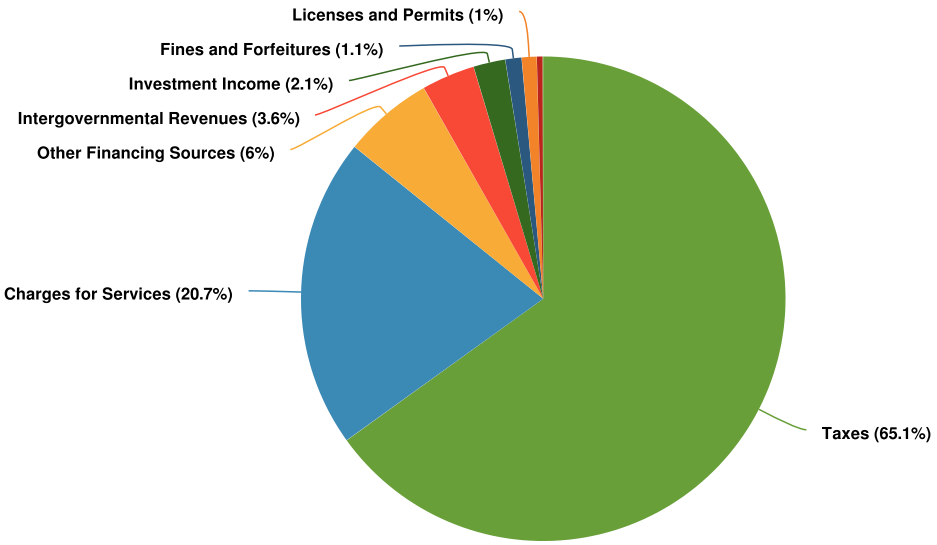


Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund	$89,974,898	$97,159,439	$99,462,661	$108,641,020	9.2%
LVAP 5%	$91,179	$98,571	$90,000	$90,000	0%
Juvenile Supplemental Services	$18,765	$14,894	$12,045	$14,500	20.4%
Sheriff's Forfeited	$215,756	$499,148	$55,010	$40,010	-27.3%

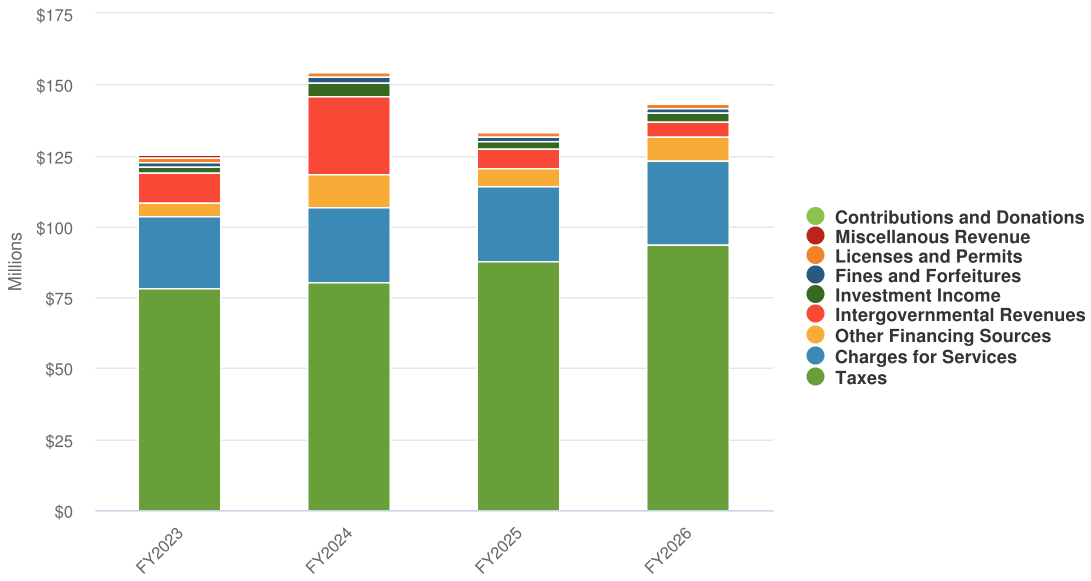
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Law Library	$48,988	$51,823	$43,050	$57,050	32.5%
Sheriff's Special Revenue	$130,386	$63,581	$25,000	$21,000	-16%
Jail Fund	$189,945	$209,631	$160,200	$191,500	19.5%
DATE Fund	$91,438	$106,524	$102,548	$97,000	-5.4%
Opioid Settlement Payments	$179,018	$212,574	$30,500	$77,500	154.1%
DA Crime Victims	$57,506	$63,273	$60,100	$60,100	0%
E-911	$3,937,208	$4,199,761	$3,311,700	$3,321,500	0.3%
NSP Families	-$3,355	$147,331	$3,050	$50	-98.4%
American Rescue Plan Fund	$6,436,315	$7,801,377	$3,004,900	$1,005,000	-66.6%
Multiple Grant Fund	$2,126,496	$4,480,827	$2,681,325	$1,955,881	-27.1%
Fire Districts	$3,065,604	$3,597,628	$4,018,725	$4,416,350	9.9%
Hotel/Motel Fund	$81,670	$67,933	$65,100	$365,100	460.8%
Capital Improvements Fund		$15,205,870		$245,000	N/A
Impact Fee	$850,498	$881,338	$986,300	$1,392,000	41.1%
Cornish Creek Water Fund	$9,852,037	$10,631,132	$10,668,832	$12,467,060	16.9%
Solid Waste	$7,394,030	$9,299,364	$8,307,352	$8,049,674	-3.1%
Gaither's at Myrtle Creek Farm	$281,499	$228,780	$337,062	$325,559	-3.4%
Workers Compensation	$400,404	$250,457	$522,000	$792,000	51.7%
Total:	**$125,420,284**	**$155,271,255**	**$133,947,460**	**$143,624,854**	**7.2%**

Revenues by Source

Projected 2026 Revenues by Source



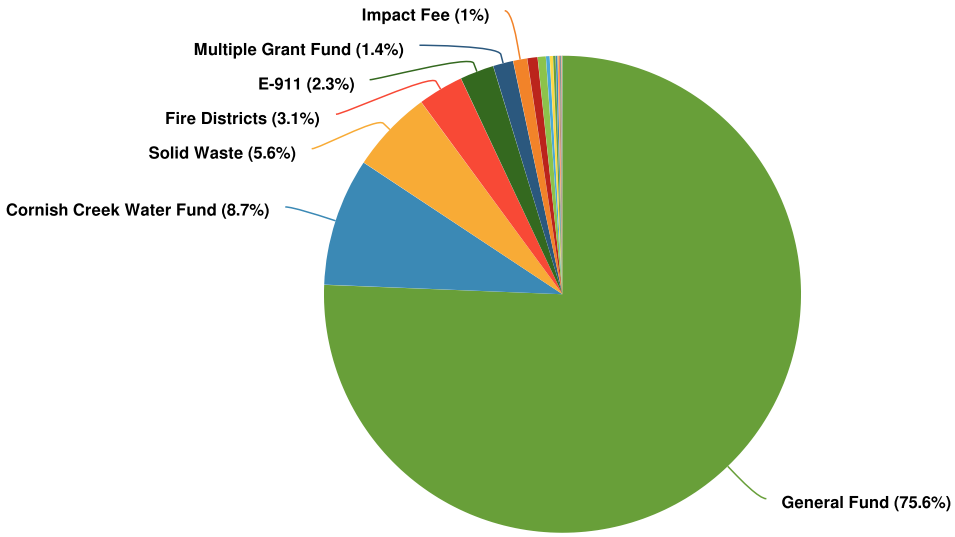
Budgeted and Historical 2026 Revenues by Source



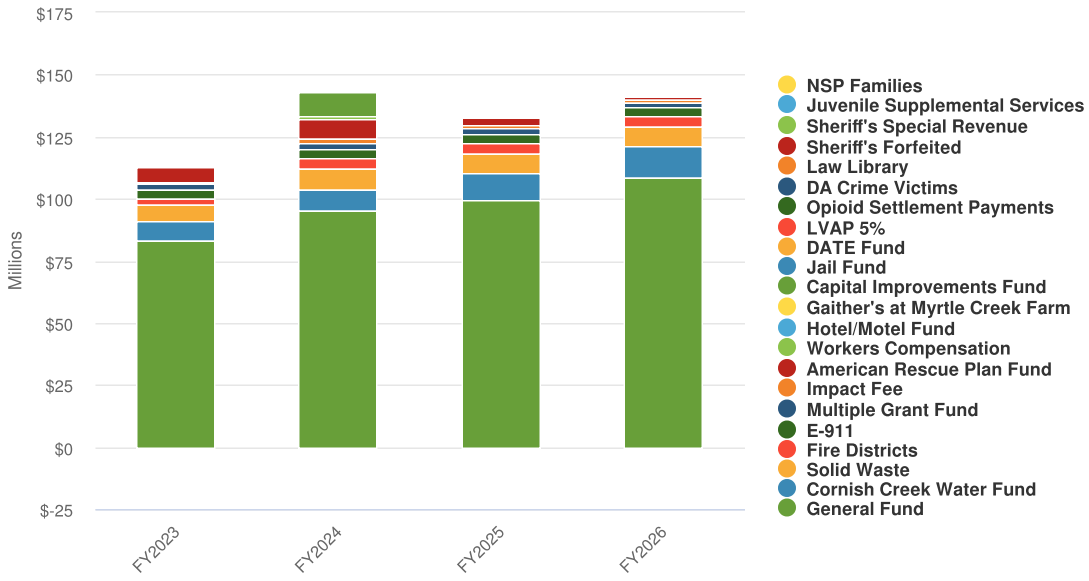
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					
Taxes	$78,314,431	$80,276,438	$87,719,031	$93,468,222	6.6%
Licenses and Permits	$1,433,276	$1,507,755	$1,455,000	$1,439,000	-1.1%
Intergovernmental Revenues	$10,477,571	$27,346,011	$6,768,068	$5,124,839	-24.3%
Charges for Services	$25,532,538	$26,267,357	$26,719,175	$29,766,031	11.4%
Fines and Forfeitures	$1,691,976	$2,140,822	$1,470,220	$1,552,100	5.6%
Investment Income	$2,223,188	$4,644,661	$2,614,905	$3,056,310	16.9%
Contributions and Donations	$162,001	$99,515	$31,000	$27,500	-11.3%
Miscellanous Revenue	$961,476	$920,018	$839,632	$581,149	-30.8%
Other Financing Sources	$4,623,825	$12,068,677	$6,330,429	$8,609,703	36%
Total Revenue Source:	**$125,420,284**	**$155,271,255**	**$133,947,460**	**$143,624,854**	**7.2%**

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund

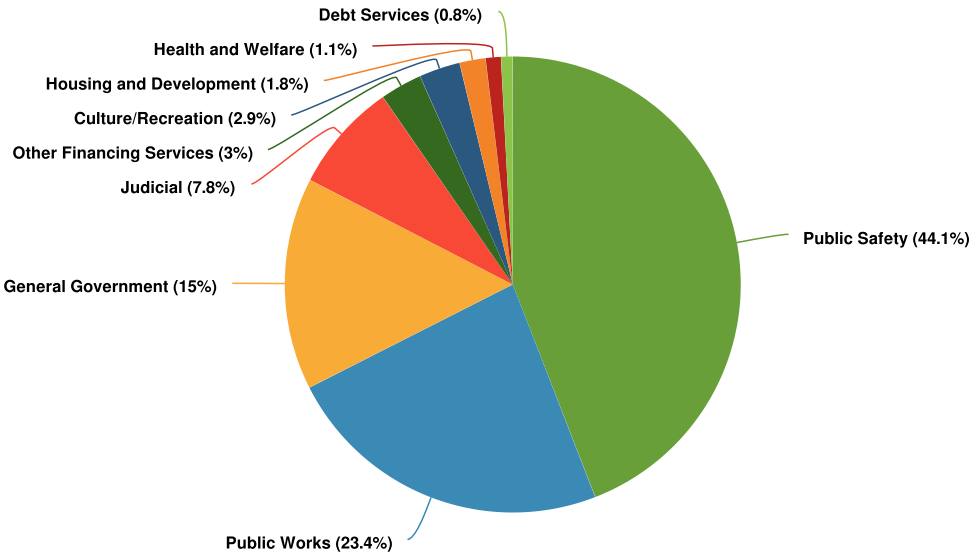


Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund	$83,310,881	$95,026,056	$99,462,661	$108,641,020	9.2%
LVAP 5%	$91,179	$98,466	$90,000	$90,000	0%
Juvenile Supplemental Services	$1,500	$1,401	$12,045	$14,500	20.4%
Sheriff's Forfeited	$80,962	$500,774	$55,010	$40,010	-27.3%

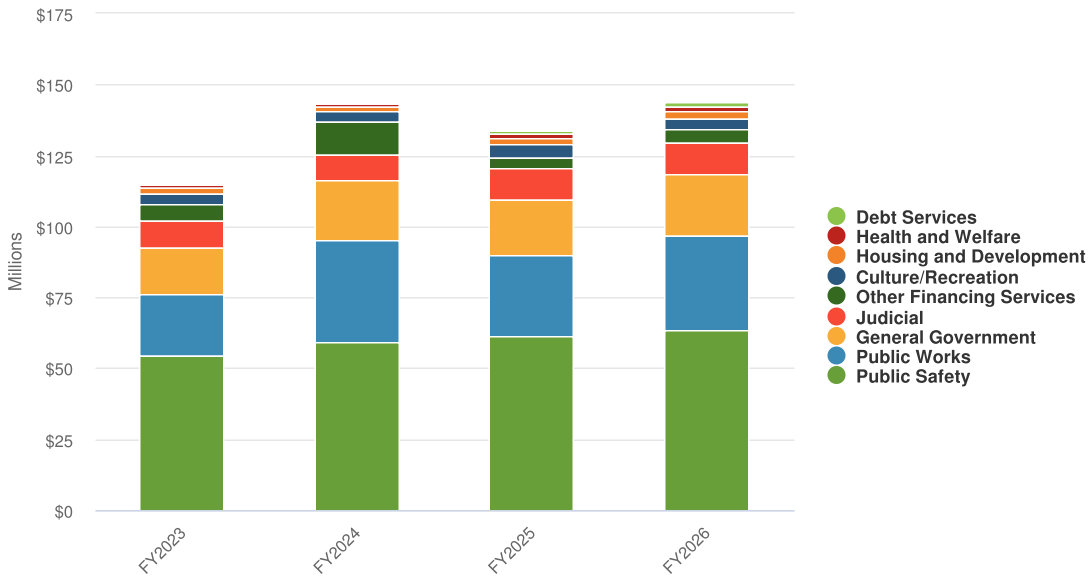
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Law Library	$54,467	$78,632	$43,050	$57,050	32.5%
Sheriff's Special Revenue	$91,061	$79,621	$25,000	$21,000	-16%
Jail Fund	$295,193	$178,967	$160,200	$191,500	19.5%
DATE Fund	$214,970	$132,530	$102,548	$97,000	-5.4%
Opioid Settlement Payments	$0	$0	$30,500	$77,500	154.1%
DA Crime Victims	-$34,022	-$35,783	$60,100	$60,100	0%
E-911	$3,552,692	$3,734,692	$3,311,700	$3,321,500	0.3%
NSP Families	$0	$0	$3,050	$0	-100%
American Rescue Plan Fund	$6,433,359	$7,799,961	$3,004,900	$1,005,000	-66.6%
Multiple Grant Fund	$2,198,430	$2,562,903	$2,681,325	$1,955,881	-27.1%
Fire Districts	$2,326,216	$3,796,110	$4,018,725	$4,416,400	9.9%
Hotel/Motel Fund	$0	$0	$65,100	$365,100	460.8%
Capital Improvements Fund		$9,357,241		$245,000	N/A
Impact Fee	$689,637	$2,083,185	$986,300	$1,392,000	41.1%
Cornish Creek Water Fund	$7,479,714	$8,432,414	$10,668,832	$12,467,060	16.9%
Solid Waste	$6,987,841	$8,878,661	$8,307,352	$8,049,674	-3.1%
Gaither's at Myrtle Creek Farm	$264,183	$360,709	$337,062	$325,559	-3.4%
Workers Compensation	$599,410	$772,917	$522,000	$792,000	51.7%
Total:	**$114,637,671**	**$143,839,458**	**$133,947,460**	**$143,624,854**	**7.2%**

Expenditures by Function

Budgeted Expenditures by Function



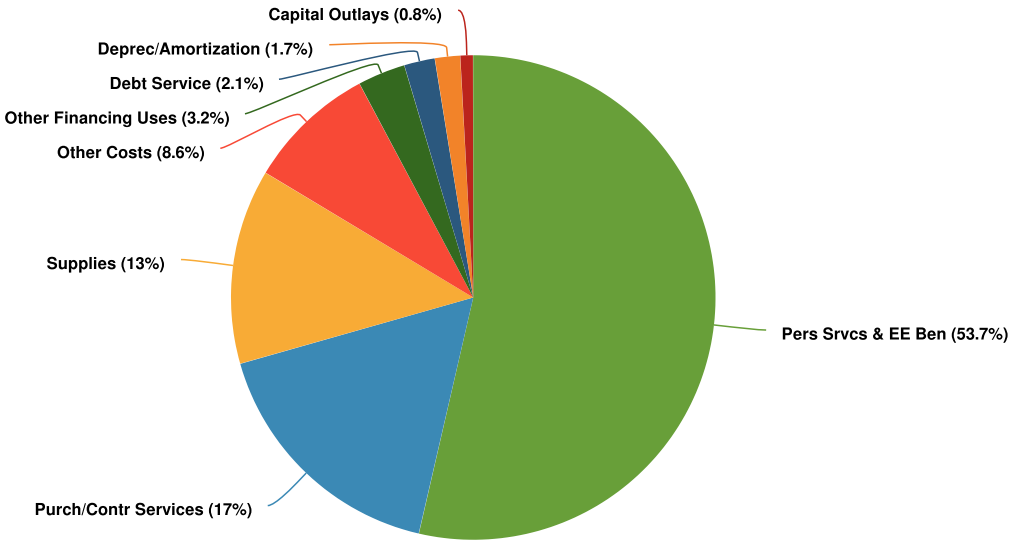
Budgeted and Historical Expenditures by Function



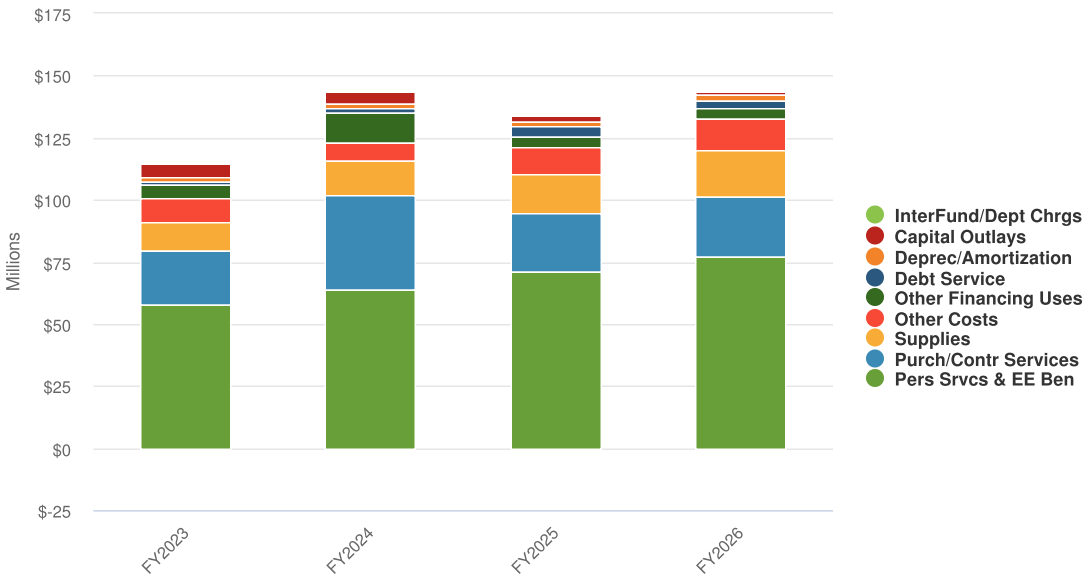
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
General Government	$16,332,482	$21,025,143	$19,281,693	$21,601,203	12%
Judicial	$9,720,352	$9,168,114	$11,098,355	$11,175,708	0.7%
Public Safety	$54,301,005	$59,398,851	$61,240,899	$63,352,785	3.4%
Public Works	$21,630,484	$35,745,314	$28,788,210	$33,663,410	16.9%
Health and Welfare	$1,149,783	$984,109	$1,505,075	$1,563,471	3.9%
Culture/Recreation	$3,787,592	$3,345,541	$4,675,397	$4,180,283	-10.6%
Housing and Development	$1,777,210	$1,759,658	$2,186,566	$2,645,678	21%
Debt Services	$1,000	$556,043	$1,142,424	$1,176,293	3%
Other Financing Services	$5,937,763	$11,856,685	$4,028,841	$4,266,023	5.9%
Total Expenditures:	**$114,637,671**	**$143,839,458**	**$133,947,460**	**$143,624,854**	**7.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$57,903,333	$63,593,977	$71,014,911	$77,064,025	8.5%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Purch/Contr Services	$21,584,557	$38,004,630	$23,388,257	$24,407,626	4.4%
Supplies	$11,789,245	$14,435,277	$16,244,225	$18,721,940	15.3%
Capital Outlays	$5,138,029	$4,810,200	$2,282,700	$1,217,992	-46.6%
InterFund/Dept Chrgs	$99,591	$79,546	$37,471	-$111,649	-398%
Deprec/Amortization	$2,282,657	$1,850,760	$2,016,831	$2,416,831	19.8%
Other Costs	$9,467,620	$7,266,516	$10,709,605	$12,375,704	15.6%
Debt Service	$1,279,461	$1,791,475	$4,077,700	$2,968,321	-27.2%
Other Financing Uses	$5,093,179	$12,007,077	$4,175,760	$4,564,064	9.3%
Total Expense Objects:	**$114,637,671**	**$143,839,458**	**$133,947,460**	**$143,624,854**	**7.2%**

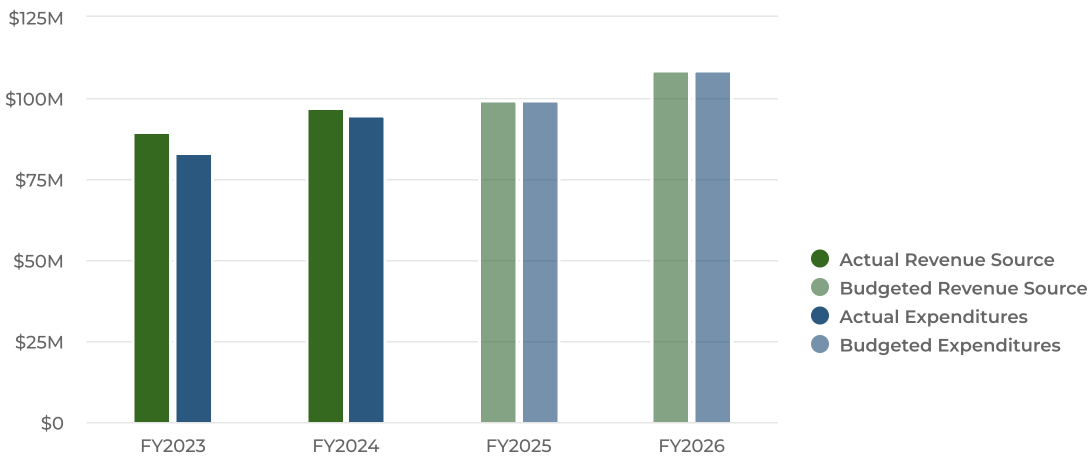
General Fund (Fund 100)

The General Fund is the County's primary operating account and accounts for general operations of the County. This fund accounts for transactions that are not required to be reported elsewhere.

The General Fund is a governmental fund and is considered a major fund.

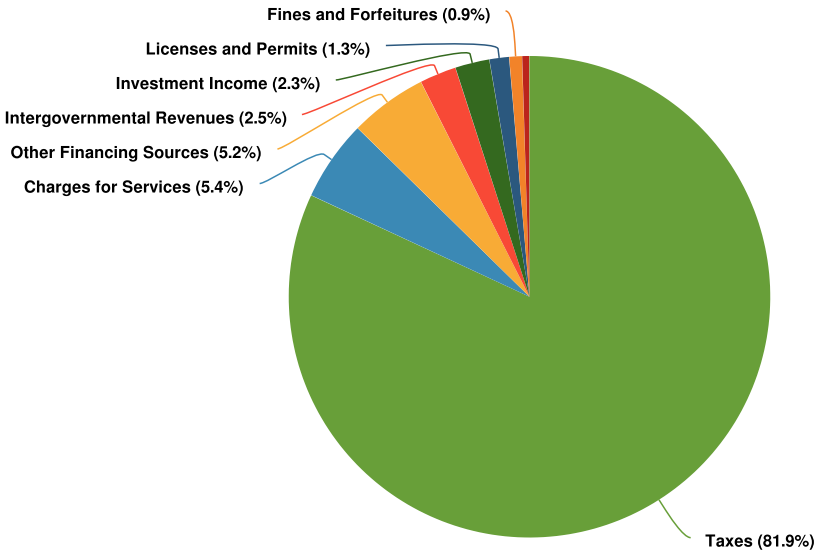
Summary

Newton County, GA is projecting $108.7M of revenue in FY2026, which represents a 9.3% increase over the prior year. Budgeted expenditures are projected to increase by 9.3% or $9.3M to $108.7M in FY2026.

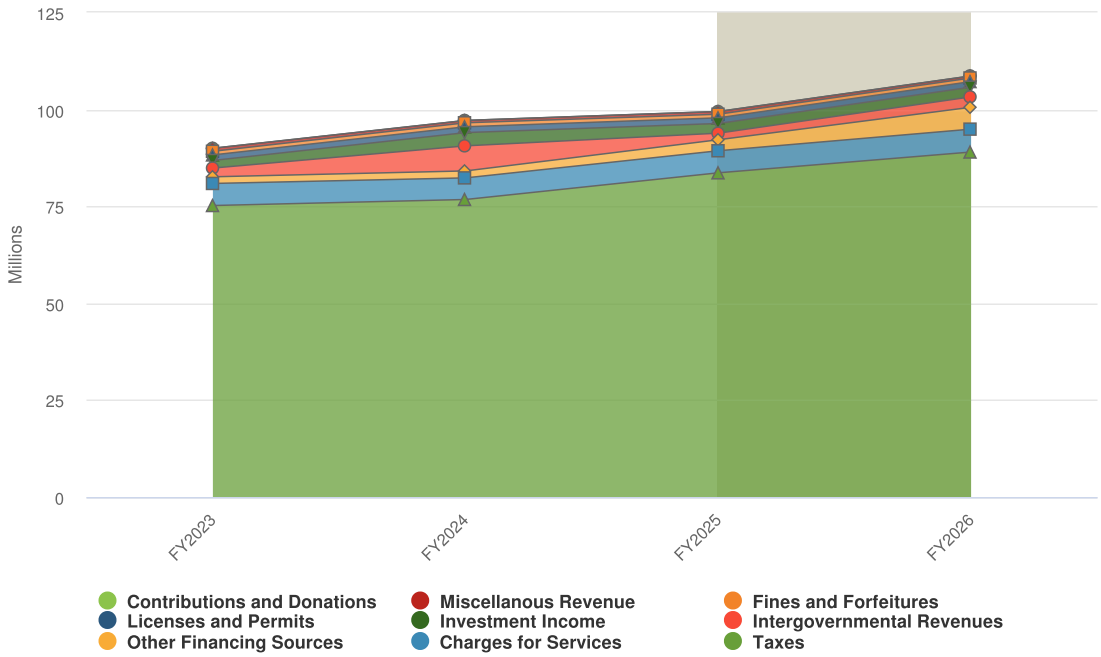


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



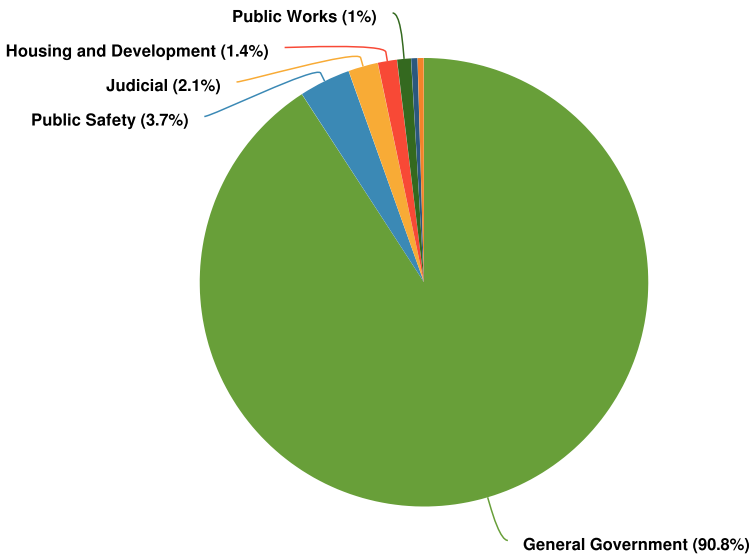
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

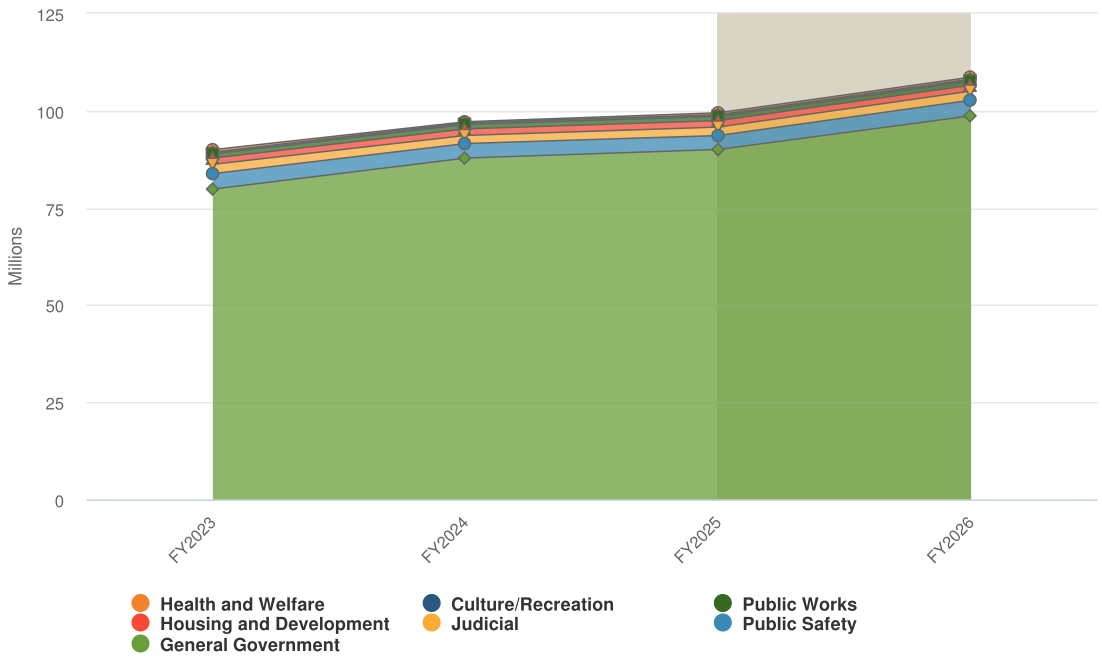
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Taxes	$75,198,347	$76,758,166	$83,639,306	$89,005,372	6.4%
Licenses and Permits	$1,433,276	$1,507,755	$1,455,000	$1,439,000	-1.1%
Intergovernmental Revenues	$2,253,197	$6,469,120	$1,692,592	$2,683,823	58.6%
Charges for Services	$5,693,237	$5,573,385	$5,690,620	$5,902,576	3.7%
Fines and Forfeitures	$934,427	$1,024,784	$929,720	$930,600	0.1%
Investment Income	$1,957,850	$3,415,502	$2,500,000	$2,500,000	0%
Contributions and Donations	$4,365	$12,214	$6,000	$6,500	8.3%
Miscellanous Revenue	$782,622	$602,312	$706,999	$525,149	-25.7%
Other Financing Sources	$1,717,577	$1,796,201	$2,842,424	$5,648,000	98.7%
Total Revenue Source:	**$89,974,898**	**$97,159,439**	**$99,462,661**	**$108,641,020**	**9.2%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
General Government					
Risk Management					
Miscellanous Revenue					
Reimbursement for Damaged Prop	$0	$11,983	$0	$0	0%
Total Miscellanous Revenue:	**$0**	**$11,983**	**$0**	**$0**	**0%**
Total Risk Management:	**$0**	**$11,983**	**$0**	**$0**	**0%**
Taxes					
Total Taxes:	**$74,879,363**	**$76,432,946**	**$83,316,306**	**$88,665,372**	**6.4%**
Intergovernmental Revenues					
Total Intergovernmental Revenues:	**$85,723**	**$4,829,773**	**$0**	**$500,000**	**N/A**
Charges for Services					
Total Charges for Services:	**$2,239,897**	**$2,381,707**	**$2,432,000**	**$2,445,500**	**0.6%**
Investment Income					
Total Investment Income:	**$1,957,850**	**$3,415,502**	**$2,500,000**	**$2,500,000**	**0%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Miscellanous Revenue					
Total Miscellanous Revenue:	**$452,944**	**$452,843**	**$438,349**	**$433,349**	**-1.1%**
Other Financing Sources					
Total Other Financing Sources:	**$217,577**	**$296,201**	**$1,342,424**	**$4,148,000**	**209%**
Total General Government:	**$79,833,353**	**$87,820,954**	**$90,029,079**	**$98,692,221**	**9.6%**
Judicial					
Licenses and Permits					
Marriage Licenses	$31,588	$31,442	$28,000	$28,000	0%
Weapons Carry Licenses	$37,723	$39,959	$32,000	$32,000	0%
Total Licenses and Permits:	**$69,311**	**$71,401**	**$60,000**	**$60,000**	**0%**
Intergovernmental Revenues					
Intergovt Revenue - Walton Co	$37,173	$42,467	$35,640	$35,640	0%
Direct State Grant - Oper	$31,480	$15,740	$16,000	$0	-100%
Intergovt Revenue - Covington	$30,000	$26,500	$25,000	$25,000	0%
Intergovt Revenue - Monroe	$30,000	$0	$25,000	$25,000	0%
Intergovt Revenue - Walton Co	$30,000	$0	$25,000	$25,000	0%
Direct State Grant - Oper	$74,500	$74,500	$0	$74,500	N/A
Total Intergovernmental Revenues:	**$233,153**	**$159,207**	**$126,640**	**$185,140**	**46.2%**
Charges for Services					
Court Costs, Fees, Charges	$641,772	$596,778	$607,920	$668,376	9.9%
Pretrial Intervention Program	$14,477	$15,490	$15,000	$15,000	0%
Court Costs, Fees, Charges	$196,195	$215,842	$165,000	$180,000	9.1%
Court Costs, Fees, Charges	$137,700	$124,269	$130,000	$130,000	0%
Other Court Costs, Fees, Chrgs	$153,211	-$139,715	$130,000	$150,000	15.4%
Drug Testing Fee	$0	$50	$0	$0	0%
Court Costs, Fees, Charges	$14,163	$14,379	$15,000	$12,000	-20%
Total Charges for Services:	**$1,157,518**	**$827,093**	**$1,062,920**	**$1,155,376**	**8.7%**
Fines and Forfeitures					
Superior Fines & Forfeitures	$432,346	$454,374	$440,220	$422,700	-4%
Bond Forfeitures	$22,255	$19,072	$7,500	$5,000	-33.3%
Probate Fines & Forfeitures	$476,768	$548,593	$480,000	$500,000	4.2%
Juvenile Fines & Forfeitures	$3,059	$2,745	$2,000	$2,900	45%
Total Fines and Forfeitures:	**$934,427**	**$1,024,784**	**$929,720**	**$930,600**	**0.1%**
Miscellanous Revenue					
Other Miscellaneous Revenue	$102	$102	$0	$0	0%
Total Miscellanous Revenue:	**$102**	**$102**	**$0**	**$0**	**0%**
Total Judicial:	**$2,394,511**	**$2,082,587**	**$2,179,280**	**$2,331,116**	**7%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Public Safety					
Taxes					
Insurance Premium Taxes	$93,615	$113,595	$98,000	$130,000	32.7%
Total Taxes:	**$93,615**	**$113,595**	**$98,000**	**$130,000**	**32.7%**
Licenses and Permits					
Other Inspections	$45,986	$18,884	$16,000	$16,000	0%
Other Inspections	$1,550	$1,050	$1,000	$100,000	9,900%
Total Licenses and Permits:	**$47,536**	**$19,934**	**$17,000**	**$116,000**	**582.4%**
Intergovernmental Revenues					
Direct Federal Grant	$14,200	$10,200	$10,000	$10,000	0%
Intergovt Revenue - NCBoE	$1,283,212	$1,291,895	$1,100,000	$1,553,031	41.2%
Intergovt Revenue - Covington	$1,318	$336	$800	$500	-37.5%
Indirect Federal Grant	$29,987	$0	$0	$0	0%
Indirect Federal Grant	$0	$2,999	$0	$0	0%
Total Intergovernmental Revenues:	**$1,328,717**	**$1,305,430**	**$1,110,800**	**$1,563,531**	**40.8%**
Charges for Services					
Sheriff Special Services Fees	$427,455	$531,680	$425,000	$500,000	17.6%
Sheriff Special Services Fees	$24,295	$36,164	$25,000	$25,000	0%
Prisoner Housing Fee-State	$1,070	$630	$1,200	$800	-33.3%
Prisoner Housing Fee-City	$64,880	$90,060	$70,000	$55,000	-21.4%
Inmate Canteen Commission	$98,301	$0	$0	$0	0%
Animal Control Shelter Fees	$130,575	$124,386	$130,000	$130,000	0%
Total Charges for Services:	**$746,576**	**$782,920**	**$651,200**	**$710,800**	**9.2%**
Contributions and Donations					
Contrib/Donations Private Srcs	$3,330	$3,191	$2,500	$3,500	40%
Total Contributions and Donations:	**$3,330**	**$3,191**	**$2,500**	**$3,500**	**40%**
Miscellanous Revenue					
Reimbursement for Damaged Prop	$13,204	$4,855	$0	$0	0%
Other Miscellaneous Revenue	$2	$0	$0	$0	0%
Telephone Commissions	$245,719	$0	$200,000	$0	-100%
Other Miscellaneous Revenue	$82	$84	$0	$0	0%
Other Miscellaneous Revenue	$1,433	$5,104	$1,500	$3,000	100%
Total Miscellanous Revenue:	**$260,440**	**$10,043**	**$201,500**	**$3,000**	**-98.5%**
Other Financing Sources					
Operating Trsfr In From Fd 271	$1,500,000	$1,500,000	$1,500,000	$1,500,000	0%
Total Other Financing Sources:	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**0%**
Total Public Safety:	**$3,980,213**	**$3,735,112**	**$3,581,000**	**$4,026,831**	**12.4%**

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Public Works					
Charges for Services					
Spec Assess-Capital improvemnt	$1,100,267	$1,111,905	$1,100,000	$1,100,000	0%
Total Charges for Services:	**$1,100,267**	**$1,111,905**	**$1,100,000**	**$1,100,000**	**0%**
Miscellanous Revenue					
Reimbursement for Damaged Prop	$0	$47,839	$0	$0	0%
Other Miscellaneous Revenue	$4,680	$5,163	$5,000	$5,000	0%
Reimbursement for Damaged Prop	$1,897	$9,040	$0	$0	0%
Total Miscellanous Revenue:	**$6,577**	**$62,042**	**$5,000**	**$5,000**	**0%**
Total Public Works:	**$1,106,844**	**$1,173,947**	**$1,105,000**	**$1,105,000**	**0%**
Health and Welfare					
Intergovernmental Revenues					
Indirect Federal Grant	$200	$0	$0	$0	0%
Indirect Federal Grant	$474		$0		N/A
Indirect Federal Grant	$13,823		$0		N/A
Indirect Federal Grant	$70,634		$0		N/A
Indirect Federal Grant	$63,737		$0		N/A
Indirect Federal Grant	$33,573		$0		N/A
Indirect Federal Grant	$5,568		$0		N/A
Indirect Federal Grant	$9,897		$0		N/A
Indirect Federal Grant	$6,960		$0		N/A
Indirect Federal Grant	$107,974	$53,789	$0	$0	0%
Indirect Federal Grant	$6,375	$9,876	$0	$0	0%
Indirect Federal Grant	$1,037	$288	$0	$0	0%
Indirect Federal Grant		$7,554		$0	N/A
Indirect Federal Grant		$1,917		$0	N/A
Indirect Federal Grant	$0	$0	$15,367	$0	-100%
Indirect Federal Grant	$0	$0	$73,721	$0	-100%
Indirect Federal Grant	$0	$0	$69,389	$0	-100%
Indirect Federal Grant	$0	$0	$33,573	$0	-100%
Indirect Federal Grant	$0	$0	$7,068	$0	-100%
Indirect Federal Grant	$0	$0	$6,960	$0	-100%
Indirect Federal Grant		$0		$15,367	N/A
Indirect Federal Grant		$0		$73,721	N/A
Indirect Federal Grant		$0		$69,389	N/A
Indirect Federal Grant		$0		$33,573	N/A
Indirect Federal Grant		$0		$7,068	N/A
Indirect Federal Grant		$0		$6,960	N/A

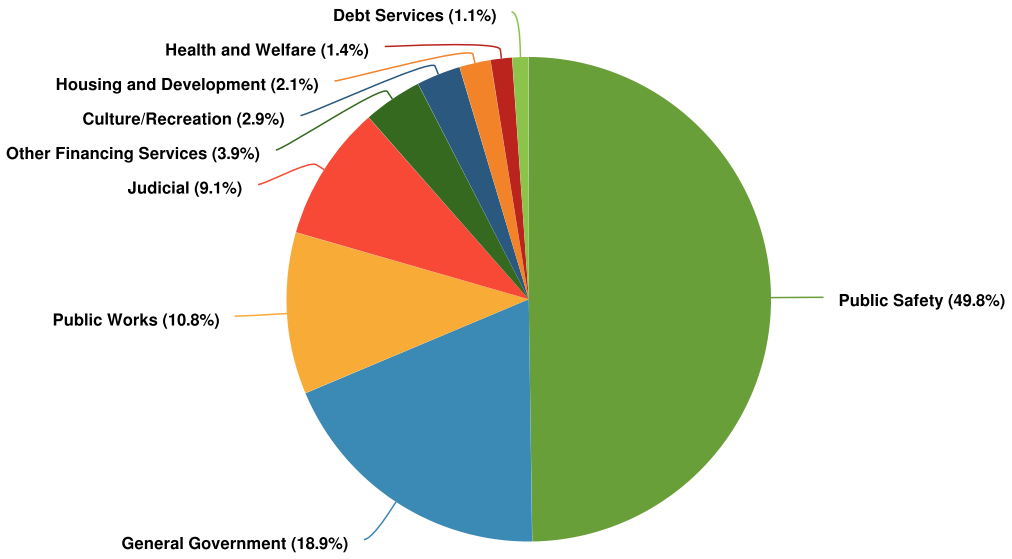
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	$814		$0		N/A
Indirect State Grant	$4,154		$0		N/A
Indirect State Grant	$3,749		$0		N/A
Indirect State Grant	$27,326		$0		N/A
Indirect State Grant	$53,977		$0		N/A
Indirect State Grant	$72,019		$0		N/A
Indirect State Grant	$1,114		$0		N/A
Indirect State Grant	$1,168		$0		N/A
Indirect State Grant	$11,433	$5,695	$0	$0	0%
Indirect State Grant	$675	$1,046	$0	$0	0%
Indirect State Grant	$256	$71	$0	$0	0%
Indirect State Grant		$800		$0	N/A
Indirect State Grant		$473		$0	N/A
Indirect State Grant	$0	$0	$905	$0	-100%
Indirect State Grant	$0	$0	$4,336	$0	-100%
Indirect State Grant	$0	$0	$4,081	$0	-100%
Indirect State Grant	$0	$0	$27,326	$0	-100%
Indirect State Grant	$0	$0	$94,964	$0	-100%
Indirect State Grant	$0	$0	$93,048	$0	-100%
Indirect State Grant	$0	$0	$1,414	$0	-100%
Indirect State Grant		$0		$905	N/A
Indirect State Grant		$0		$4,336	N/A
Indirect State Grant		$0		$4,081	N/A
Indirect State Grant		$0		$27,326	N/A
Indirect State Grant		$0		$94,964	N/A
Indirect State Grant		$0		$93,048	N/A
Indirect State Grant		$0		$1,414	N/A
Indirect State Grant	$69,162	$60,812	$0	$0	0%
Intergovt Revenue - RDC	$13,997	$3,970	$0	$0	0%
Total Intergovernmental Revenues:	**$580,095**	**$146,291**	**$432,152**	**$432,152**	**0%**
Charges for Services					
Congregate Meals - Daily	$16,126	$19,558	$20,000	$16,500	-17.5%
Congregate Meals - Program	$7,824	$8,820	$10,000	$8,000	-20%
Home Deliver Meals-Private Pay	$1,784	$4,040	$3,000	$400	-86.7%
Program Income	$345	$100	$500	$0	-100%
Program Income	$100	$0	$0	$0	0%
Membership Dues	$22,550	$23,600	$15,000	$15,000	0%
Transportation - Program	$9,210	$8,944	$8,000	$11,000	37.5%
Total Charges for Services:	**$57,939**	**$65,062**	**$56,500**	**$50,900**	**-9.9%**
Contributions and Donations					
Contrib/Donations Private Srcs	$735	$6,993	$1,500	$500	-66.7%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Contrib/Donations Private Srcs	$300	$500	$0	$500	N/A
Total Contributions and Donations:	**$1,035**	**$7,493**	**$1,500**	**$1,000**	**-33.3%**
Miscellanous Revenue					
Rents & Royalties	$0	$0	$3,600	$1,500	-58.3%
Other Miscellaneous Revenue	$366	$541	$300	$500	66.7%
Total Miscellanous Revenue:	**$366**	**$541**	**$3,900**	**$2,000**	**-48.7%**
Total Health and Welfare:	**$639,435**	**$219,387**	**$494,052**	**$486,052**	**-1.6%**
Culture/Recreation					
Charges for Services					
Program Fees	$38,881	$49,257	$40,000	$40,000	0%
Program Fees	$309,659	$313,318	$309,000	$360,000	16.5%
Other Recreation Fees	$14,861	$15,883	$14,000	$15,000	7.1%
Total Charges for Services:	**$363,401**	**$378,458**	**$363,000**	**$415,000**	**14.3%**
Contributions and Donations					
Contrib/Donations Private Srcs	$0	$1,530	$2,000	$2,000	0%
Total Contributions and Donations:	**$0**	**$1,530**	**$2,000**	**$2,000**	**0%**
Miscellanous Revenue					
Rents & Royalties	$48,122	$54,360	$44,000	$68,000	54.5%
Other Miscellaneous Revenue	$5,975	$4,749	$6,000	$6,000	0%
Rents & Royalties	$7,700	$5,130	$7,800	$7,800	0%
Total Miscellanous Revenue:	**$61,797**	**$64,239**	**$57,800**	**$81,800**	**41.5%**
Total Culture/Recreation:	**$425,197**	**$444,227**	**$422,800**	**$498,800**	**18%**
Housing and Development					
Taxes					
Business & Occupation Tax	$225,369	$211,625	$225,000	$210,000	-6.7%
Total Taxes:	**$225,369**	**$211,625**	**$225,000**	**$210,000**	**-6.7%**
Licenses and Permits					
Beer & Wine Retail Sales	$46,914	$47,543	$50,000	$55,000	10%
Non-Trad Tobacco Paraphernalia	$11,000	$11,000	$11,000	$13,000	18.2%
Zoning & Land Use	$224,834	$320,872	$300,000	$160,000	-46.7%
NPDES Charges	$12,009	$2,969	$2,000	$10,000	400%
Protective Inspection Admin	$1,005,575	$1,018,536	$1,000,000	$1,010,000	1%
Business License Penalty	$16,098	$15,499	$15,000	$15,000	0%
Total Licenses and Permits:	**$1,316,429**	**$1,416,420**	**$1,378,000**	**$1,263,000**	**-8.3%**
Intergovernmental Revenues					
Local Govt/Intergovt Rev	$22,509	$25,419	$20,000	$0	-100%

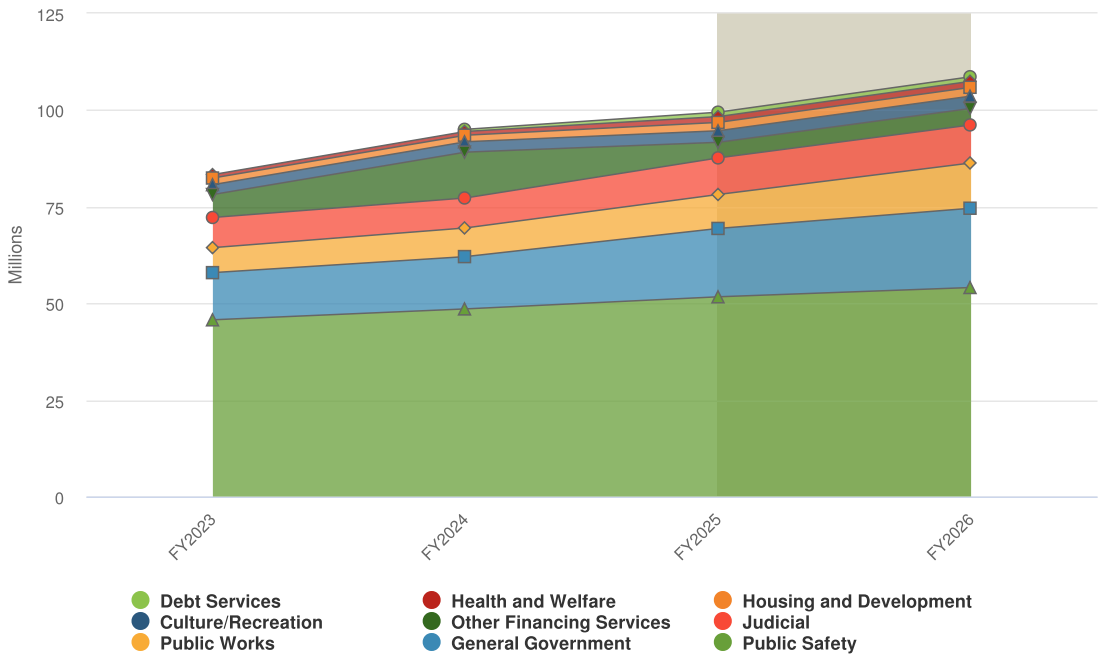
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Intergovt Revenue - Jasper Co	$3,000	$3,000	$3,000	$3,000	0%
Total Intergovernmental Revenues:	**$25,509**	**$28,419**	**$23,000**	**$3,000**	**-87%**
Charges for Services					
Other Fees	$27,640	$26,240	$25,000	$25,000	0%
Total Charges for Services:	**$27,640**	**$26,240**	**$25,000**	**$25,000**	**0%**
Miscellanous Revenue					
Other Miscellaneous Revenue	$397	$520	$450	$0	-100%
Total Miscellanous Revenue:	**$397**	**$520**	**$450**	**$0**	**-100%**
Total Housing and Development:	**$1,595,344**	**$1,683,224**	**$1,651,450**	**$1,501,000**	**-9.1%**
Total Revenue:	**$89,974,898**	**$97,159,439**	**$99,462,661**	**$108,641,020**	**9.2%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

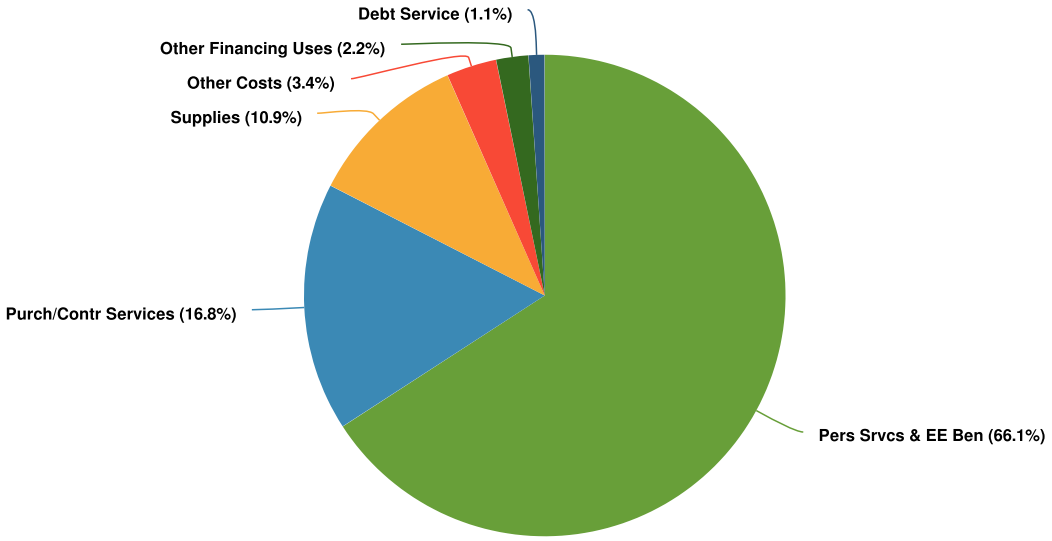
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
General Government					
Non-Departmental / Gen Govt	$1,066,316	$1,971,012	$4,250,000	$5,938,000	39.7%
BOC & Staff	$2,012,108	$2,177,612	$2,427,081	$2,618,469	7.9%
Elections	$668,835	$800,119	$936,760	$701,023	-25.2%
Financial Administration	$1,018,595	$1,038,006	$1,109,103	$1,159,842	4.6%
Data Processing/Mis	$1,054,601	$1,056,833	$1,343,792	$1,646,905	22.6%
GIS	$432,974	$326,505	$480,916	$586,912	22%
Human Resources	$725,978	$746,203	$651,635	$724,993	11.3%
Tax Commissioner (Const Office	$1,335,722	$1,353,738	$1,412,299	$1,599,951	13.3%
Tax Assessor	$1,018,053	$1,253,733	$1,370,540	$1,473,675	7.5%
Board of Equalization	$10,341	$15,999	$86,992	$16,496	-81%
Risk Management	$1,547,161	$1,409,535	$2,084,500	$2,330,000	11.8%
Gov Buildings And Facilities M	$1,316,393	$1,387,840	$1,535,893	$1,720,437	12%
Total General Government:	**$12,207,077**	**$13,537,134**	**$17,689,511**	**$20,516,703**	**16%**
Judicial					
Superior Court	$1,109,429	$1,010,921	$1,247,568	$1,235,236	-1%
Clerk Of Courts	$1,502,593	$1,548,265	$1,881,181	$1,755,168	-6.7%
District Attorney	$2,192,785	$2,123,438	$2,900,646	$3,170,718	9.3%

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Magistrate Court	$439,845	$442,825	$509,869	$490,919	-3.7%
Probate Court	$786,205	$820,266	$869,821	$977,265	12.4%
Juvenile Court	$1,241,389	$1,259,837	$1,300,975	$1,368,151	5.2%
Public Defender	$536,282	$554,957	$759,523	$851,676	12.1%
Total Judicial:	**$7,808,529**	**$7,760,509**	**$9,469,583**	**$9,849,133**	**4%**
Public Safety					
Sheriff's Office	$16,123,457	$17,610,445	$18,351,309	$19,335,408	5.4%
Westside Precinct	$134,795	$131,307	$169,880	$156,014	-8.2%
Eastside Precinct	$12,857	$6,138	$29,720	$12,540	-57.8%
Jail Operations	$14,102,807	$15,409,847	$15,565,540	$15,843,997	1.8%
Student Resource Officer SRO	$1,250,597	$1,257,158	$1,582,604	$1,553,031	-1.9%
County Fire Service	$12,556,376	$12,654,563	$13,832,802	$15,051,186	8.8%
Fire Training	$110,070	$99,558	$191,811	$97,095	-49.4%
Coroner/Medical Examiner	$95,006	$108,107	$125,462	$135,569	8.1%
Animal Services	$936,713	$972,839	$1,197,196	$1,266,033	5.7%
Emergency Management	$406,439	$300,059	$637,826	$636,546	-0.2%
Total Public Safety:	**$45,729,117**	**$48,550,022**	**$51,684,150**	**$54,087,419**	**4.6%**
Public Works					
Road Department	$3,888,508	$4,539,439	$5,785,027	$8,465,286	46.3%
Street Lighting	$912,034	$936,697	$1,100,000	$1,100,000	0%
Keep Newton Beautiful	$0	$168,735	$125,157	$0	-100%
Fleet Mgt - Maintenance Shop	$1,668,662	$1,772,217	$1,781,842	$2,151,390	20.7%
Total Public Works:	**$6,469,205**	**$7,417,088**	**$8,792,026**	**$11,716,676**	**33.3%**
Health and Welfare					
Senior Services	$888,038	$970,139	$1,505,075	$1,478,431	-1.8%
Senior Services Enrichment Center		$0		$85,040	N/A
Total Health and Welfare:	**$888,038**	**$970,139**	**$1,505,075**	**$1,563,471**	**3.9%**
Culture/Recreation					
Culture/Recreation Administrat	$2,268,395	$2,415,141	$2,670,835	$2,802,524	4.9%
Participant Recreation	$281,862	$268,890	$316,700	$392,200	23.8%
Total Culture/Recreation:	**$2,550,257**	**$2,684,031**	**$2,987,535**	**$3,194,724**	**6.9%**
Housing and Development					
Agricultural Resources	$121,717	$138,706	$121,021	$116,115	-4.1%
Planning And Zoning Administra	$1,599,178	$1,556,698	$2,042,495	$2,154,463	5.5%
Total Housing and Development:	**$1,720,896**	**$1,695,405**	**$2,163,516**	**$2,270,578**	**4.9%**
Debt Services					
Debt Service	$0	$555,043	$1,142,424	$1,176,293	3%

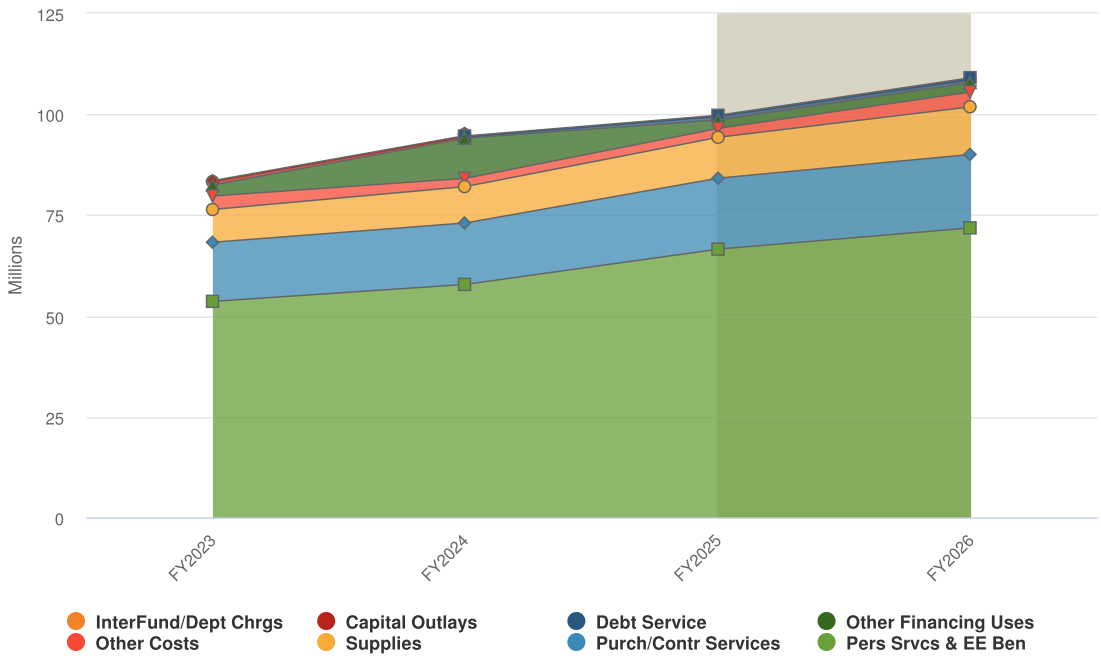
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Debt Services:	**$0**	**$555,043**	**$1,142,424**	**$1,176,293**	**3%**
Other Financing Services					
Payments to Outside Agencies	$3,210,964	$1,910,984	$1,920,984	$1,910,984	-0.5%
Other Financing Uses	$2,726,799	$9,945,701	$2,107,857	$2,355,039	11.7%
Total Other Financing Services:	**$5,937,763**	**$11,856,685**	**$4,028,841**	**$4,266,023**	**5.9%**
Total Expenditures:	**$83,310,881**	**$95,026,056**	**$99,462,661**	**$108,641,020**	**9.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$53,604,055	$57,814,073	$66,562,517	$71,839,436	7.9%
Purch/Contr Services	$14,662,937	$15,242,045	$17,597,341	$18,217,054	3.5%
Supplies	$8,124,938	$9,023,573	$10,137,315	$11,814,737	16.5%
Capital Outlays	$1,077,532	$651,953	$0	$0	0%
InterFund/Dept Chrgs	-$233,658	-$253,703	-$295,778	-$444,898	50.4%
Other Costs	$3,348,279	$2,047,371	$2,210,985	$3,683,359	66.6%
Debt Service	$0	$555,043	$1,142,424	$1,176,293	3%
Other Financing Uses	$2,726,799	$9,945,701	$2,107,857	$2,355,039	11.7%
Total Expense Objects:	**$83,310,881**	**$95,026,056**	**$99,462,661**	**$108,641,020**	**9.2%**

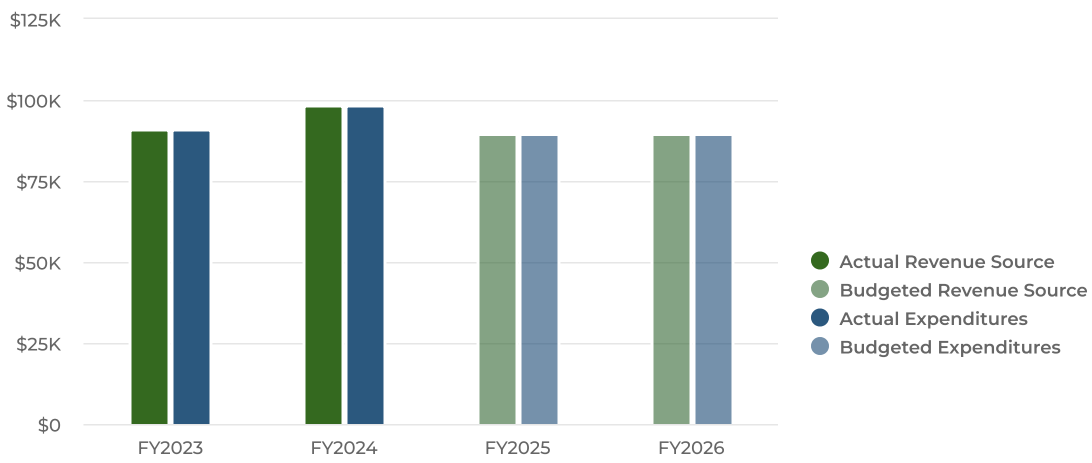
LVAP 5% (Fund 200)

The LVAP 5% Fund, authorized by O.C.G.A. §15- 21-130- 134 (Article 8 Funding for Local Victim Assistance Programs), provides funding for local victim assistance programs through the imposition of an additional penalty equal to five percent (5%) of the original fine imposed on any criminal offense or any criminal ordinance violation in any court of this state, or any municipality or political subdivision of the state. Funds derived through these Local Victim Assistance Add-On Fines are referred to also as “five percent funds.” The Criminal Justice Coordinating Council’s functions as enumerated in Code section 35-6A-7 include “(11) To promulgate rules governing the approval of victim assistance programs as provided for in Article 8 of Chapter 21 of Title 15.

This is a special revenue fund (governmental) and it is considered a non-major fund.

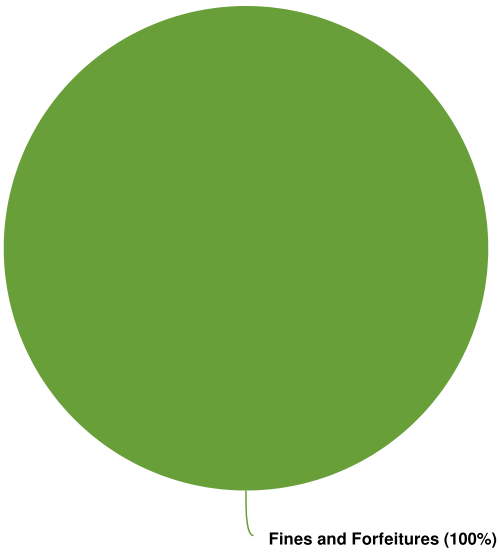
Summary

Newton County, GA is projecting $90K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or $0 to $90K in FY2026.

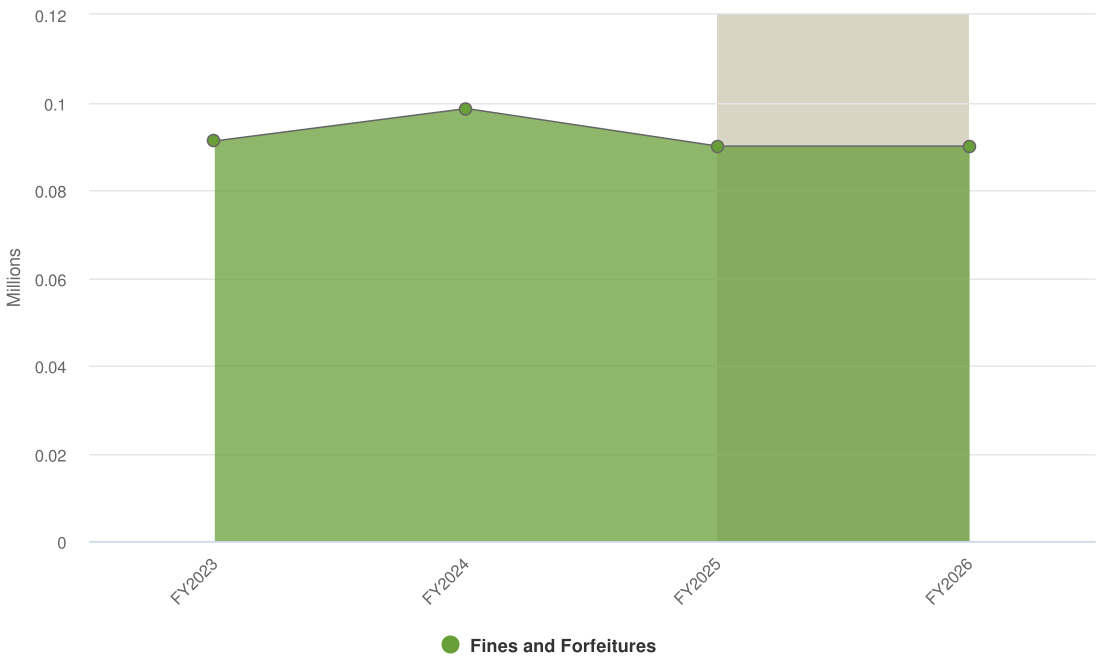


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



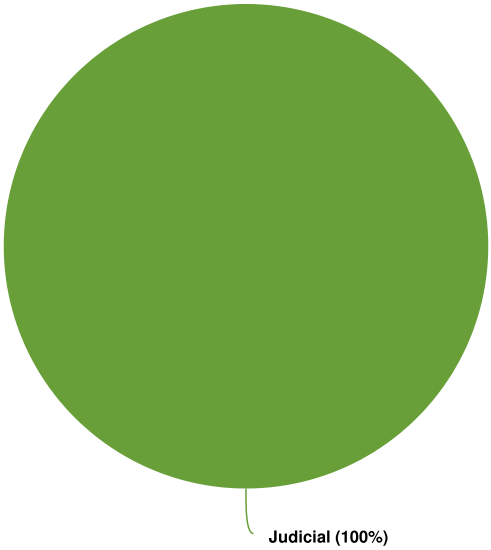
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

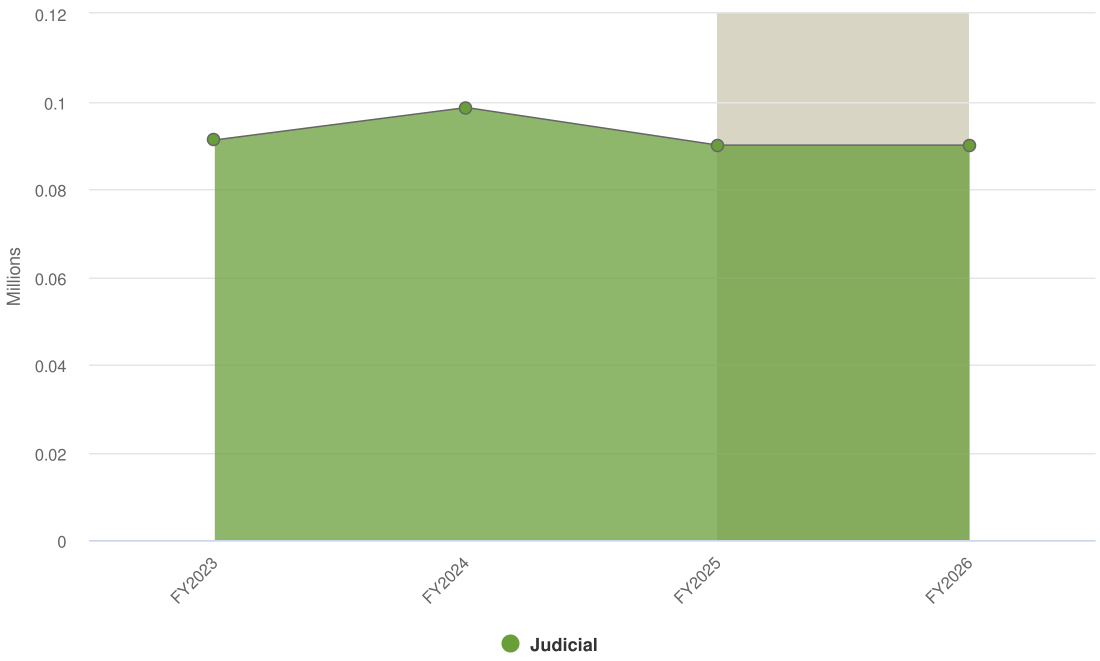
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures	$91,179	$98,571	$90,000	$90,000	0%
Total Revenue Source:	**$91,179**	**$98,571**	**$90,000**	**$90,000**	**0%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

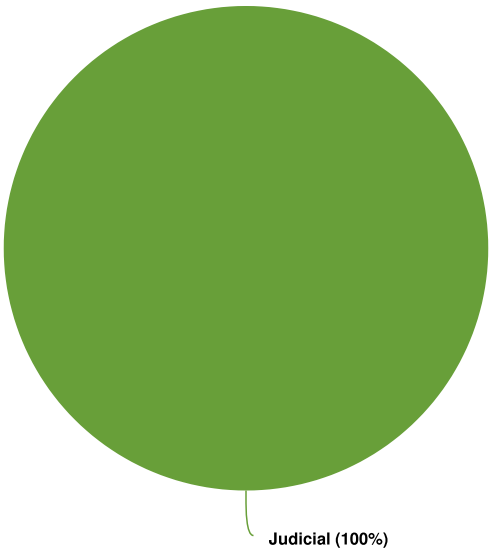


Grey background indicates budgeted figures.

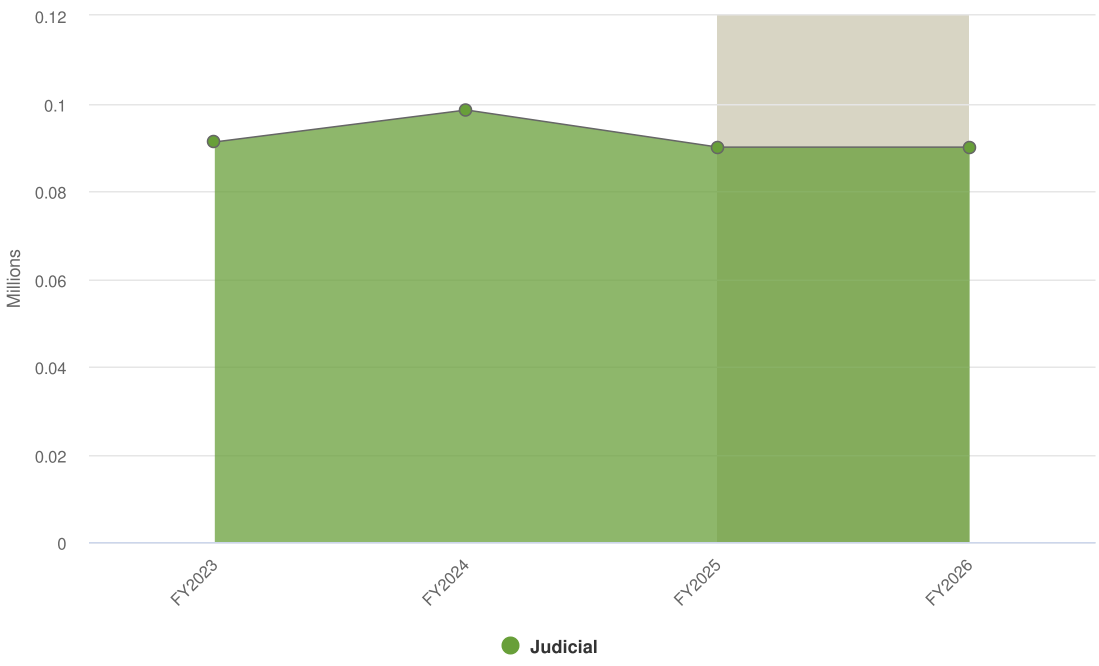
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Judicial	$91,179	$98,571	$90,000	$90,000	0%
Total Revenue:	**$91,179**	**$98,571**	**$90,000**	**$90,000**	**0%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

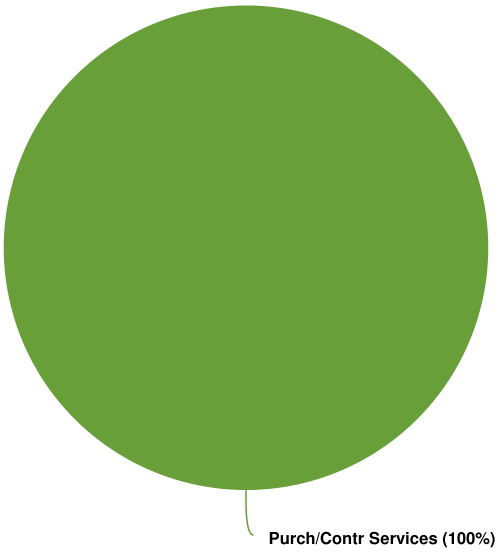


Grey background indicates budgeted figures.

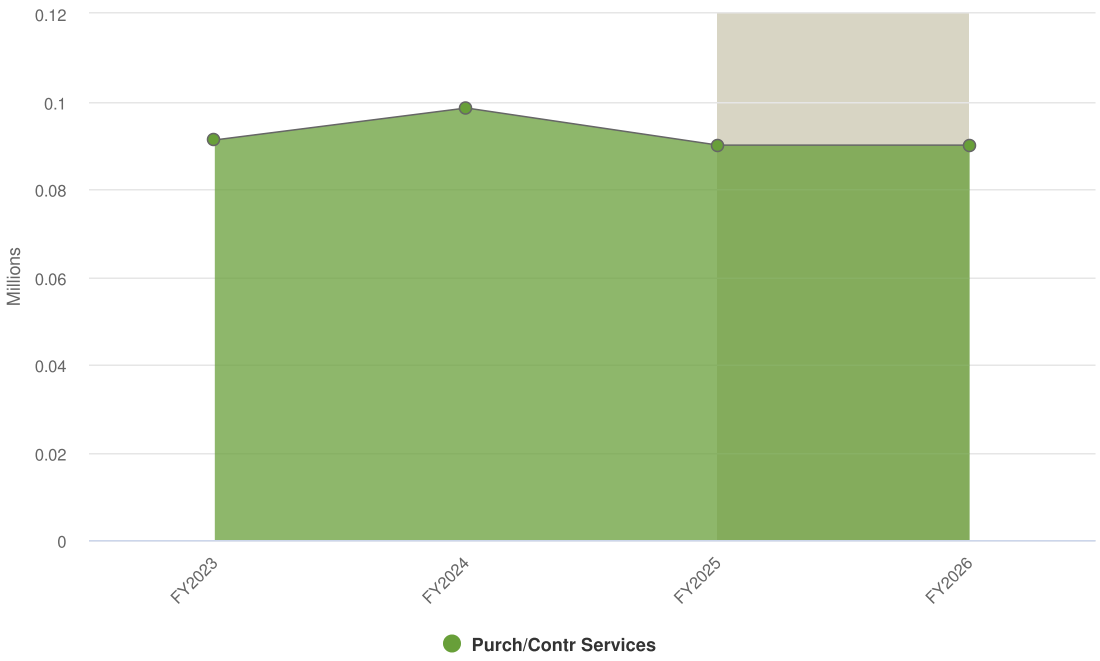
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Judicial	$91,179	$98,466	$90,000	$90,000	0%
Total Expenditures:	**$91,179**	**$98,466**	**$90,000**	**$90,000**	**0%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Purch/Contr Services	$91,179	$98,466	$90,000	$90,000	0%
Total Expense Objects:	**$91,179**	**$98,466**	**$90,000**	**$90,000**	**0%**

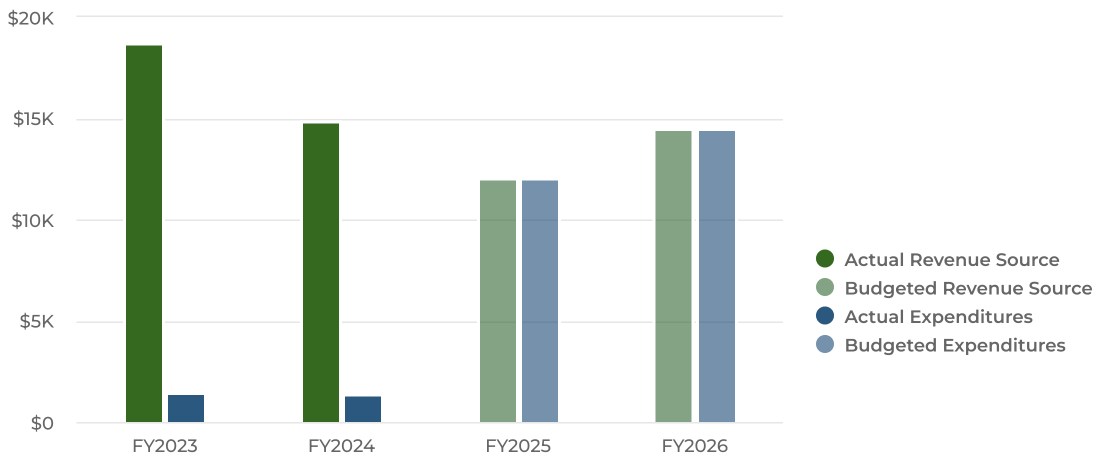
Juvenile Supplemental Services (Fund 202)

This fund, authorized by O.C.G.A. 15-11-71, is used to account for supervision fees collected by the county's Juvenile Court to care for juveniles that are in the court's care. These funds are legally restricted for housing, educational, counseling, mediation, transportation, truancy intervention, restitution, and work experience expenses.

This fund is a special revenue fund (governmental) and is considered non-major fund.

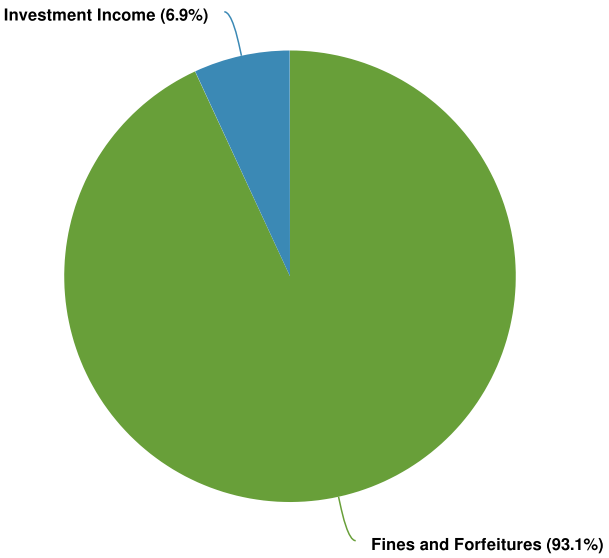
Summary

Newton County, GA is projecting $14.5K of revenue in FY2026, which represents a 20.4% increase over the prior year. Budgeted expenditures are projected to increase by 20.4% or $2.46K to $14.5K in FY2026.

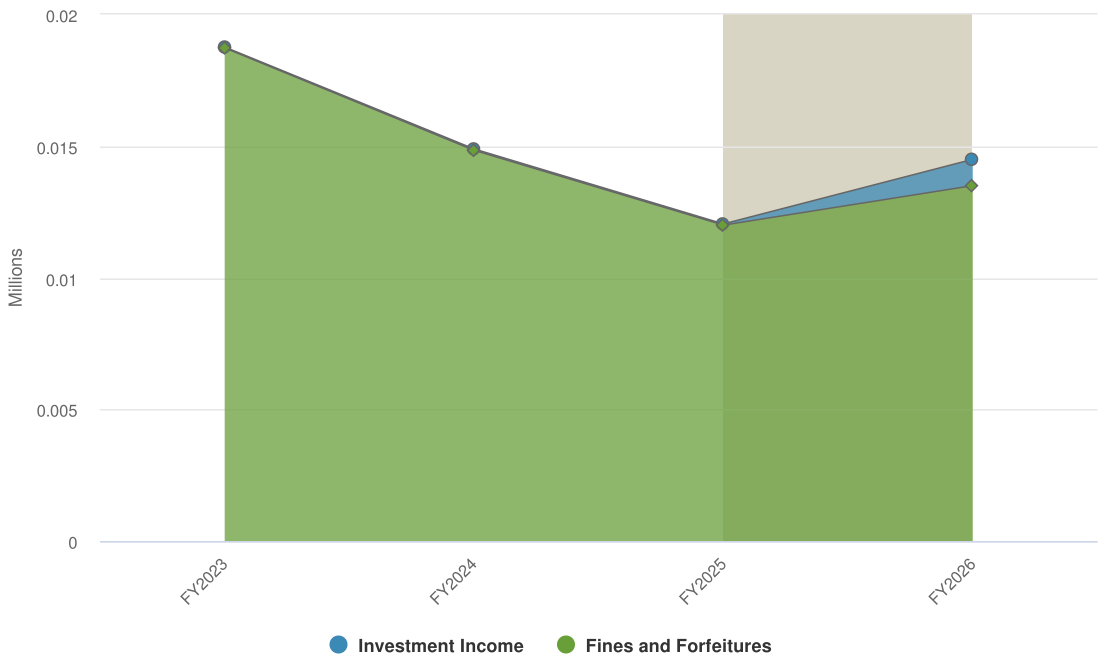


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



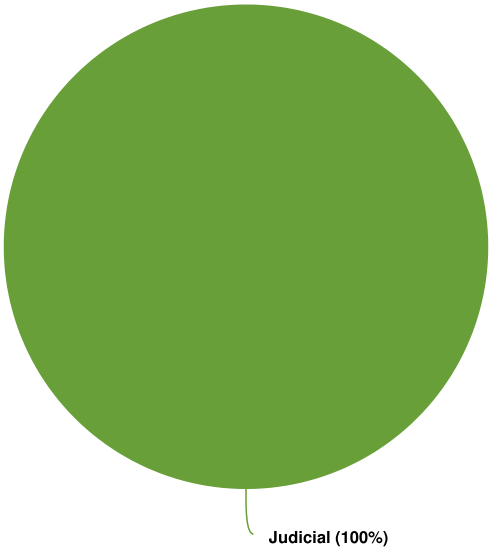
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

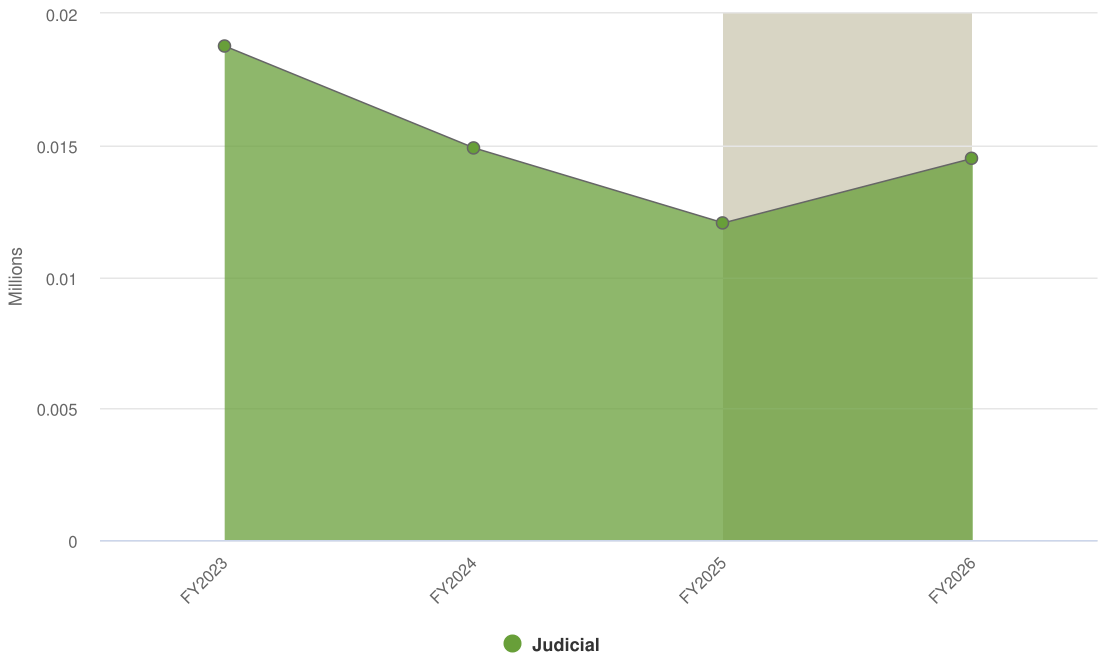
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures	$18,731	$14,841	$12,000	$13,500	12.5%
Investment Income	$34	$52	$45	$1,000	2,122.2%
Total Revenue Source:	**$18,765**	**$14,894**	**$12,045**	**$14,500**	**20.4%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

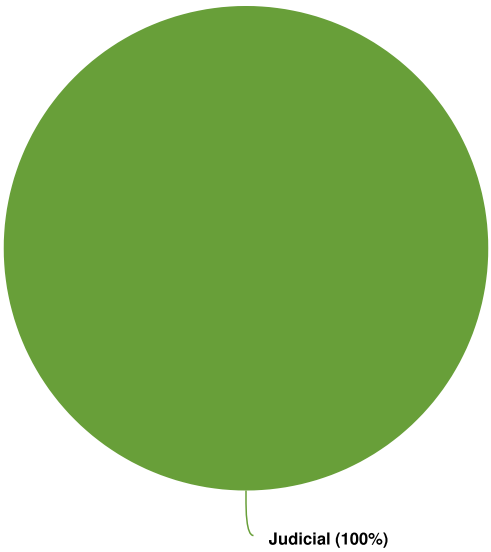


Grey background indicates budgeted figures.

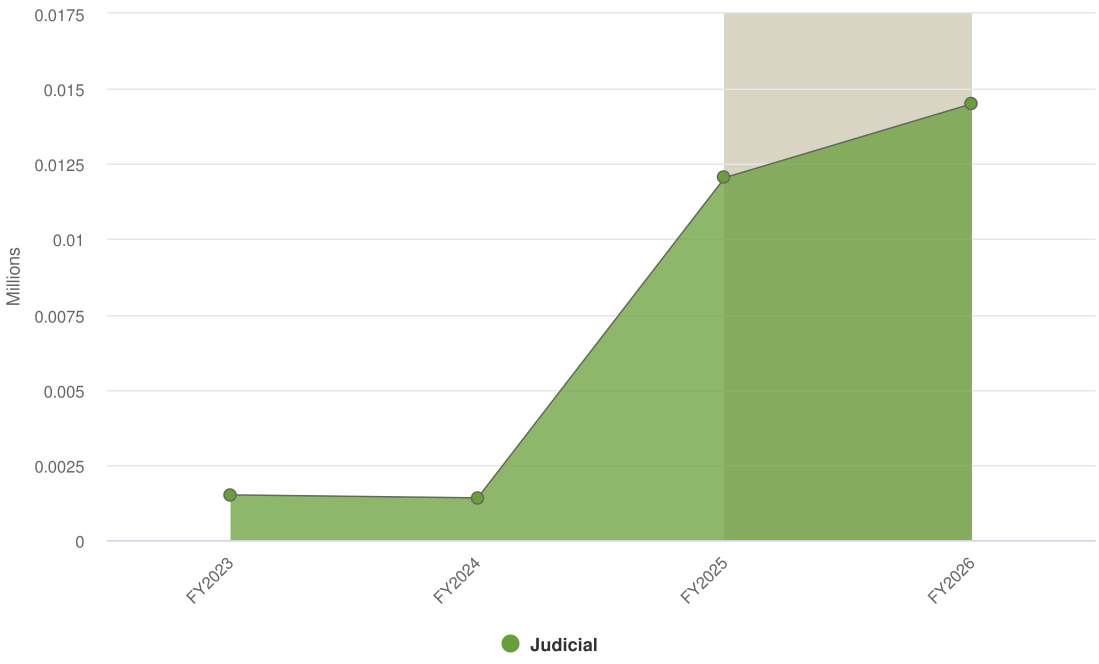
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Judicial	$18,765	$14,894	$12,045	$14,500	20.4%
Total Revenue:	**$18,765**	**$14,894**	**$12,045**	**$14,500**	**20.4%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

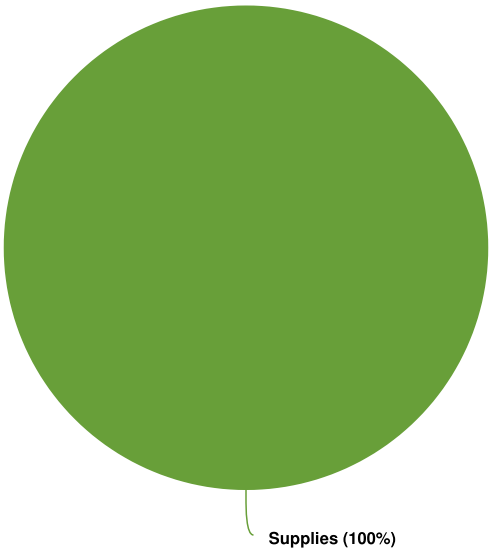


Grey background indicates budgeted figures.

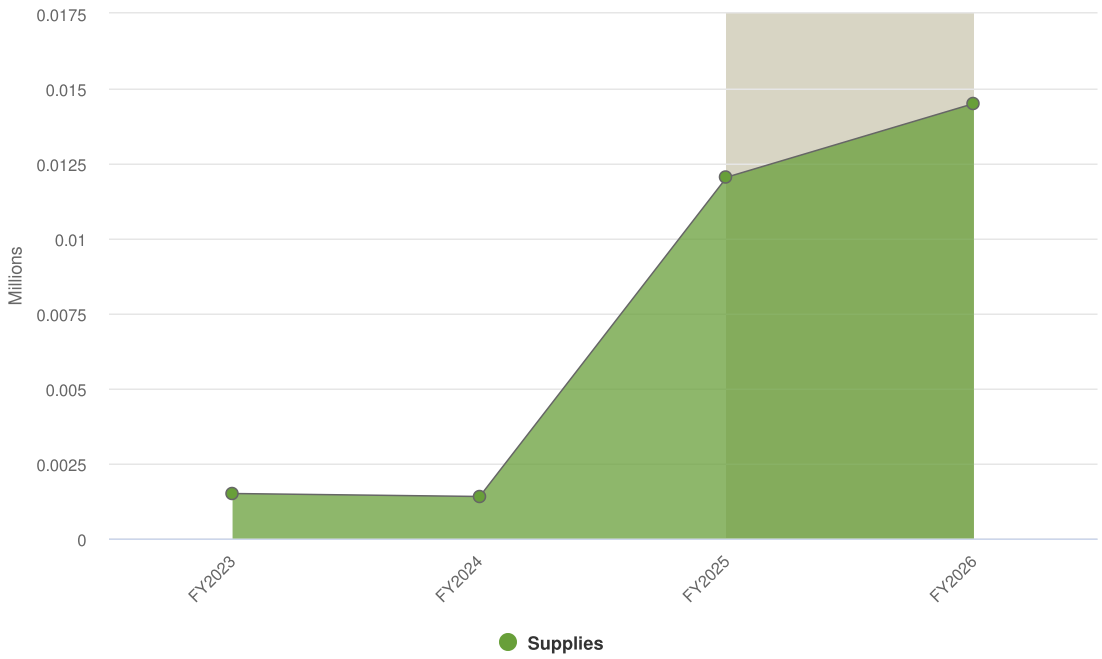
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Judicial	$1,500	$1,401	$12,045	$14,500	20.4%
Total Expenditures:	**$1,500**	**$1,401**	**$12,045**	**$14,500**	**20.4%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Supplies	$1,500	$1,401	$12,045	$14,500	20.4%
Total Expense Objects:	**$1,500**	**$1,401**	**$12,045**	**$14,500**	**20.4%**

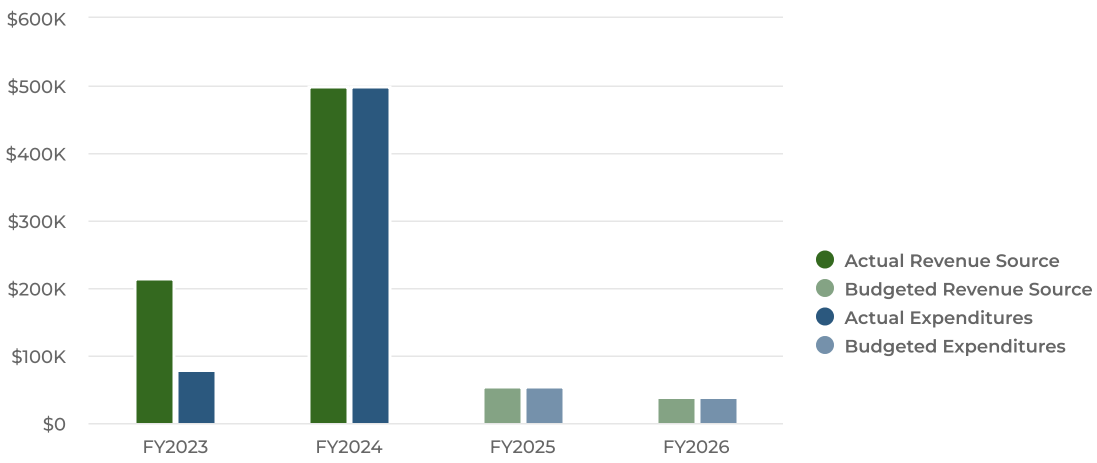
Sheriff's Forfeited (Fund 203)

This fund is used to account for the government's share of monies that have been forfeited through the court system that are legally restricted for law enforcement purposes.

This is a special revenue fund (governmental) and is consider a non-major fund.

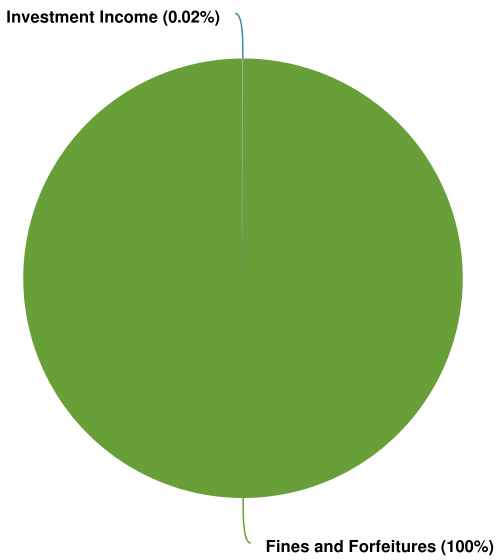
Summary

Newton County, GA is projecting $40.01K of revenue in FY2026, which represents a 27.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 27.3% or $15K to $40.01K in FY2026.

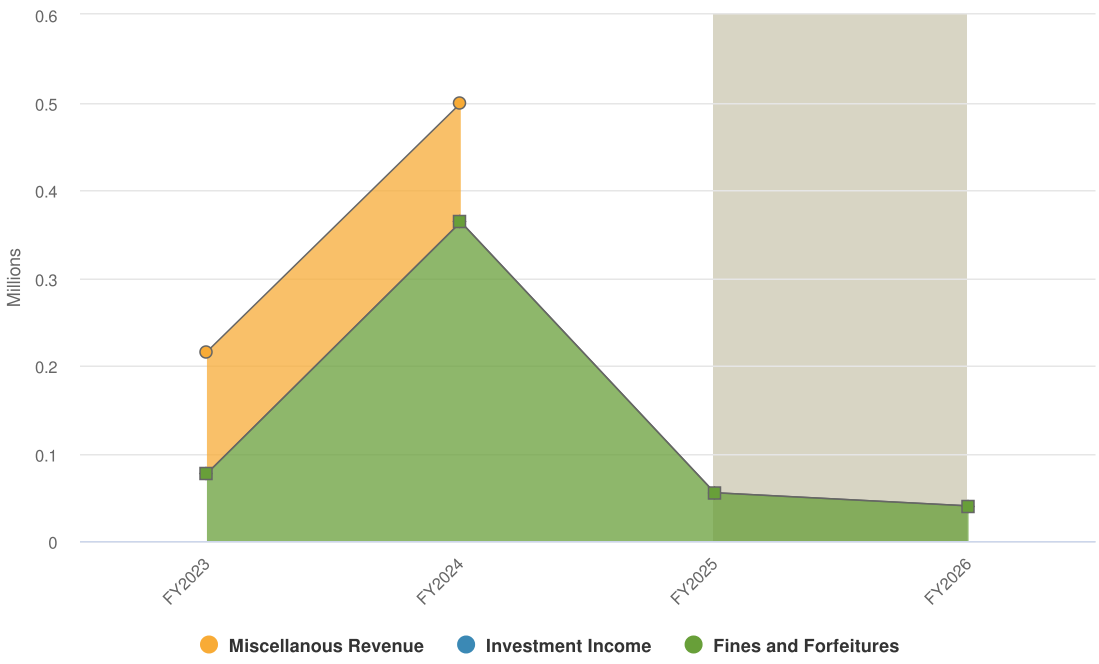


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



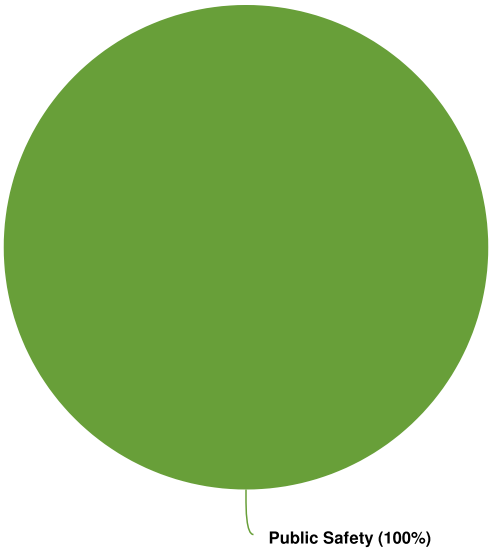
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

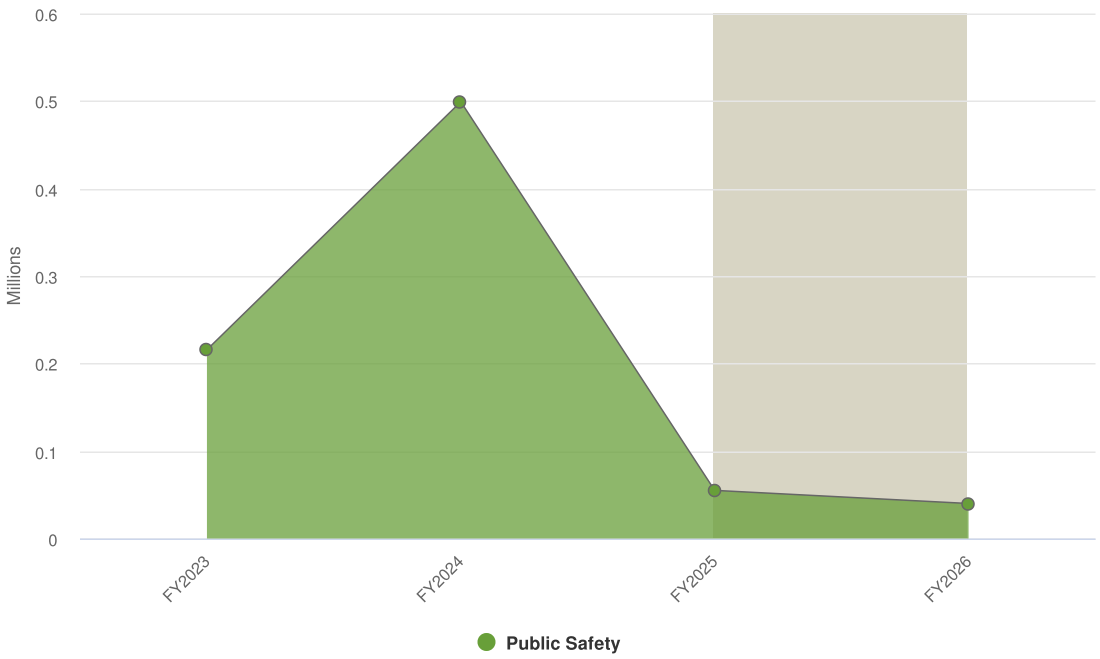
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures	$76,891	$363,607	$55,000	$40,000	-27.3%
Investment Income	$4	$12	$10	$10	0%
Miscellanous Revenue	$138,862	$135,529	$0	$0	0%
Total Revenue Source:	**$215,756**	**$499,148**	**$55,010**	**$40,010**	**-27.3%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

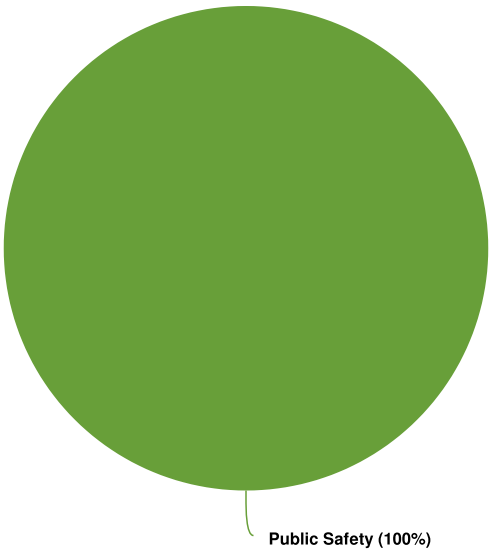


Grey background indicates budgeted figures.

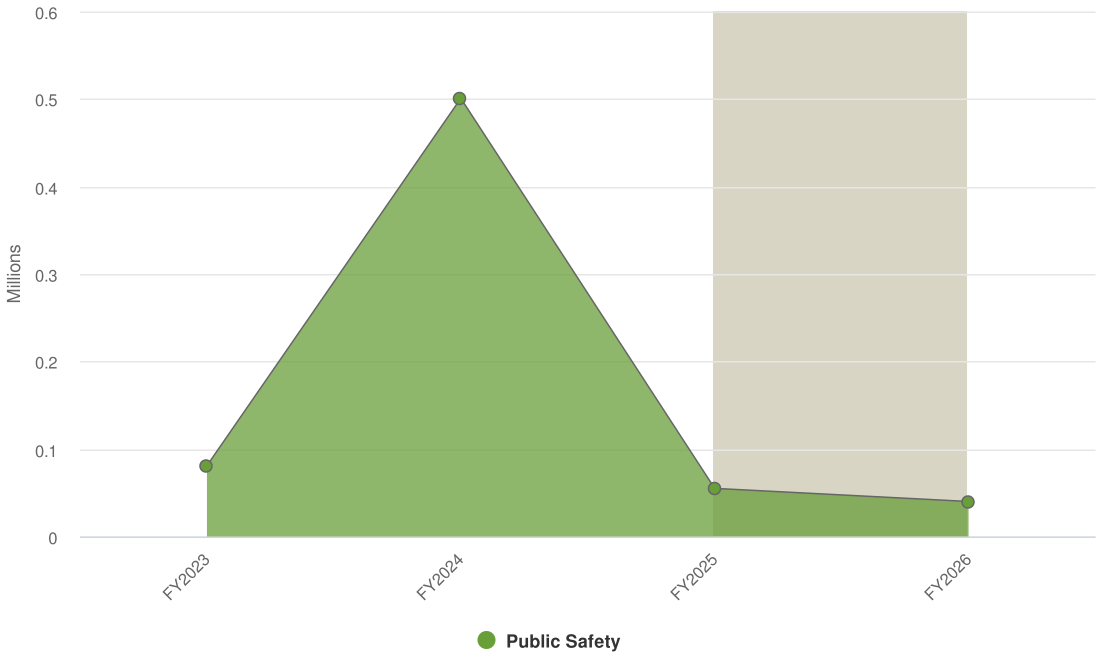
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Public Safety	$215,756	$499,148	$55,010	$40,010	-27.3%
Total Revenue:	**$215,756**	**$499,148**	**$55,010**	**$40,010**	**-27.3%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

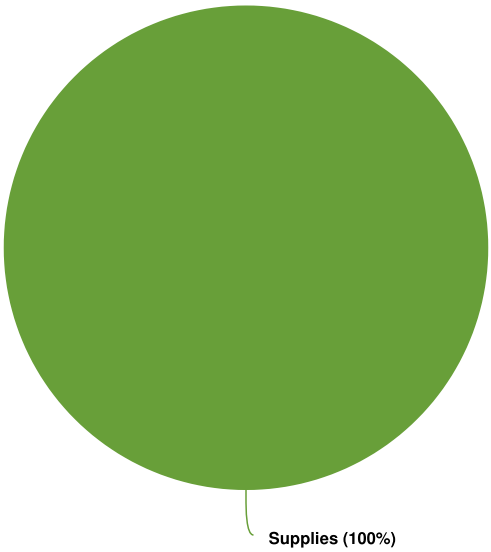


Grey background indicates budgeted figures.

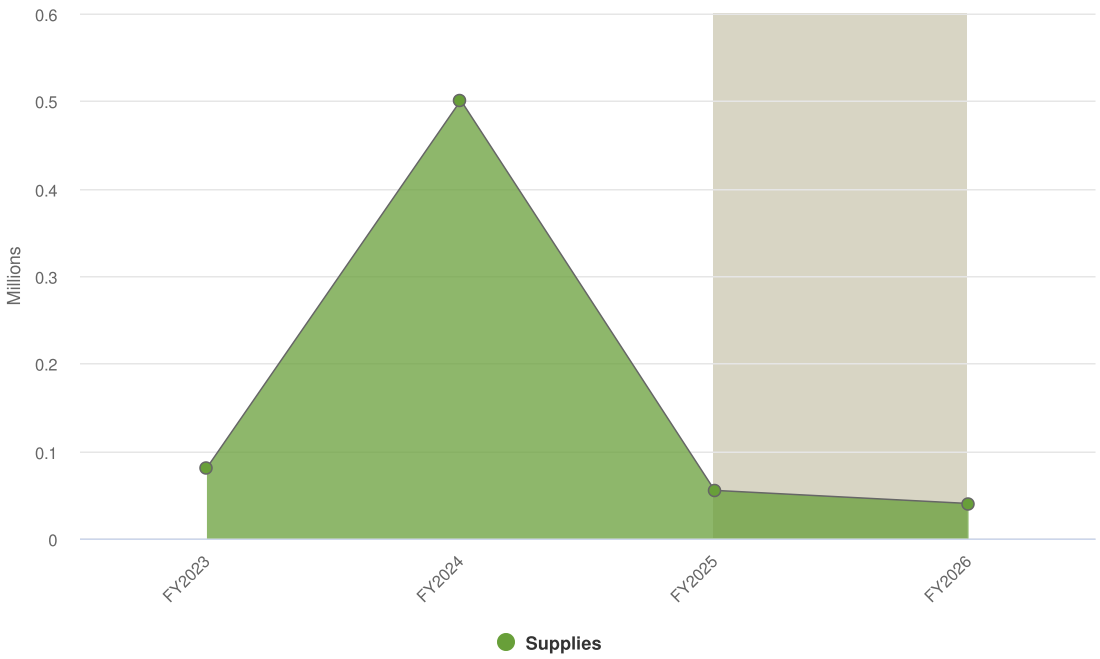
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Public Safety	$80,962	$500,774	$55,010	$40,010	-27.3%
Total Expenditures:	**$80,962**	**$500,774**	**$55,010**	**$40,010**	**-27.3%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Supplies	$80,962	$500,774	$55,010	$40,010	-27.3%
Total Expense Objects:	**$80,962**	**$500,774**	**$55,010**	**$40,010**	**-27.3%**

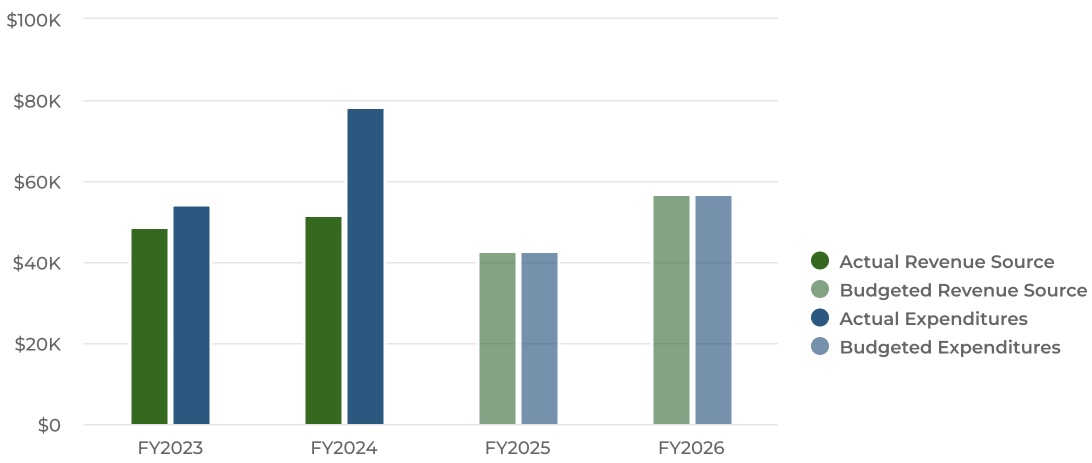
Law Library (Fund 205)

This fund, authorized by O.C.G.A. 36-15-1 to 36-15-9, is used to account for an additional sum not to exceed $5.00 placed on civil and criminal cases filed in Superior Court, Probate Court, and any other courts of record. These funds are legally restricted to be used for the purchase of law books, reports, texts, periodicals, supplies, desks, and equipment for the operations of the Law Library among other items.

This is a special revenue fund (governmental) and is considered a non-major fund.

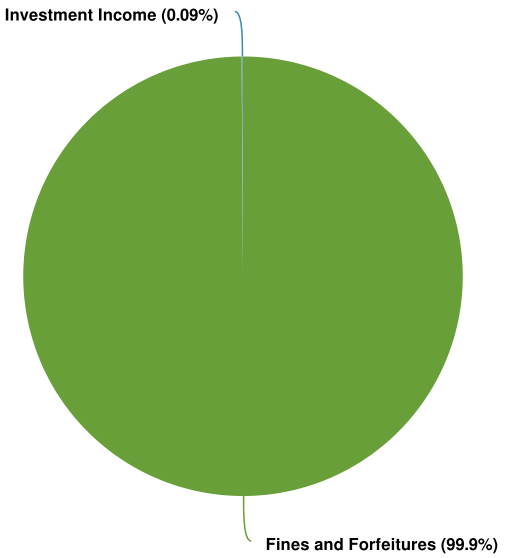
Summary

Newton County, GA is projecting $57.05K of revenue in FY2026, which represents a 32.5% increase over the prior year. Budgeted expenditures are projected to increase by 32.5% or $14K to $57.05K in FY2026.

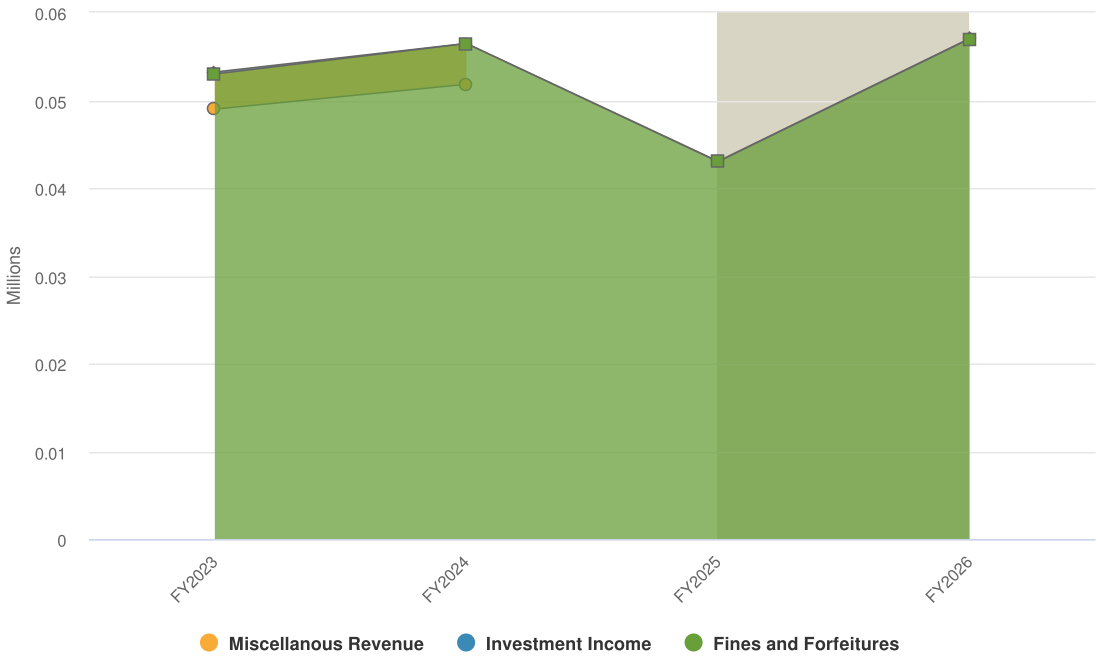


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



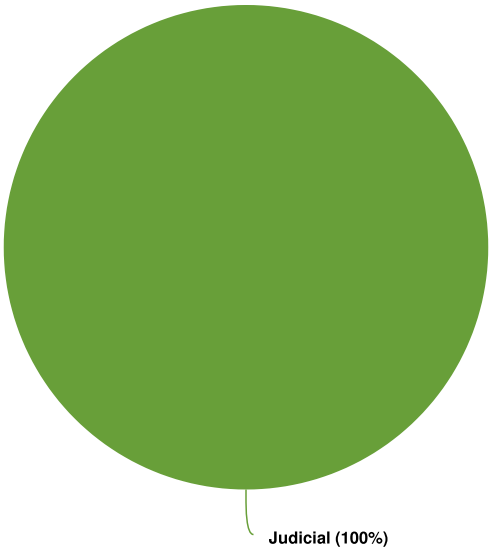
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

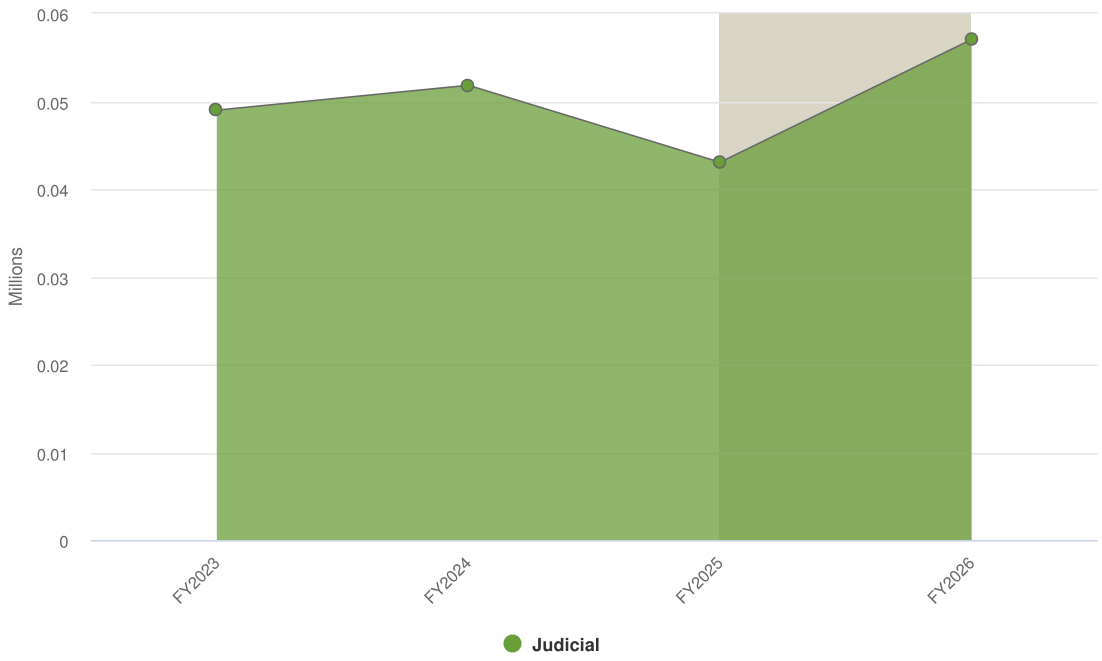
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures	$52,989	$56,460	$43,000	$57,000	32.6%
Investment Income	$228	$21	$50	$50	0%
Miscellanous Revenue	-$4,229	-$4,658	$0	$0	0%
Total Revenue Source:	**$48,988**	**$51,823**	**$43,050**	**$57,050**	**32.5%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

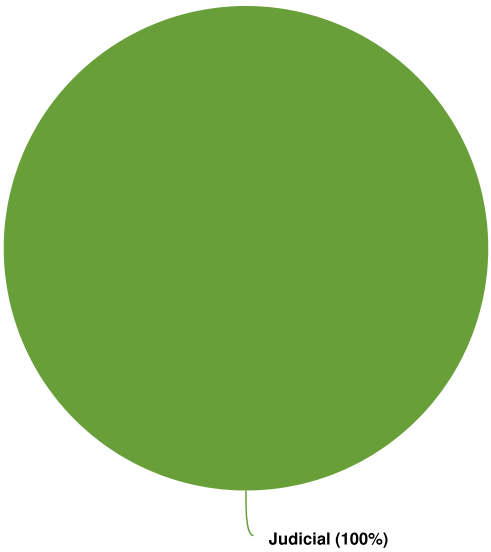


Grey background indicates budgeted figures.

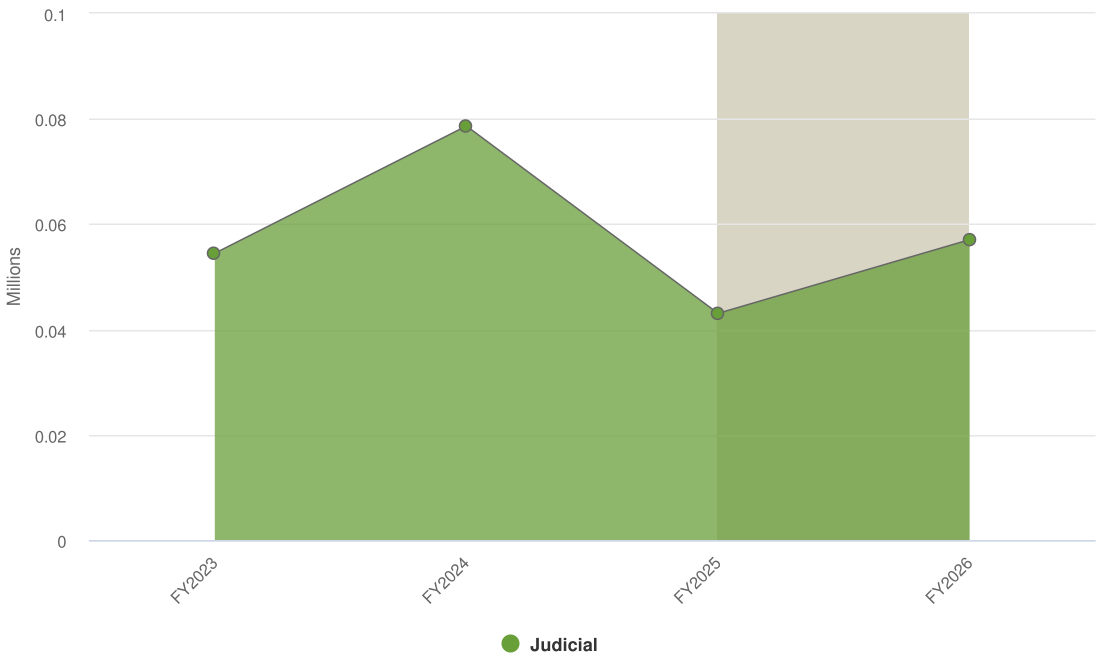
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Judicial	$48,988	$51,823	$43,050	$57,050	32.5%
Total Revenue:	**$48,988**	**$51,823**	**$43,050**	**$57,050**	**32.5%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

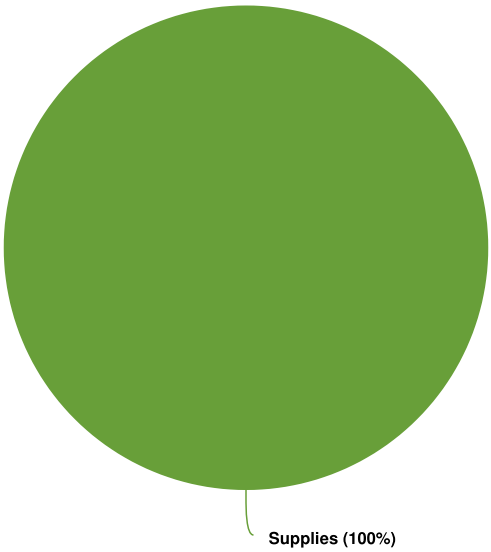


Grey background indicates budgeted figures.

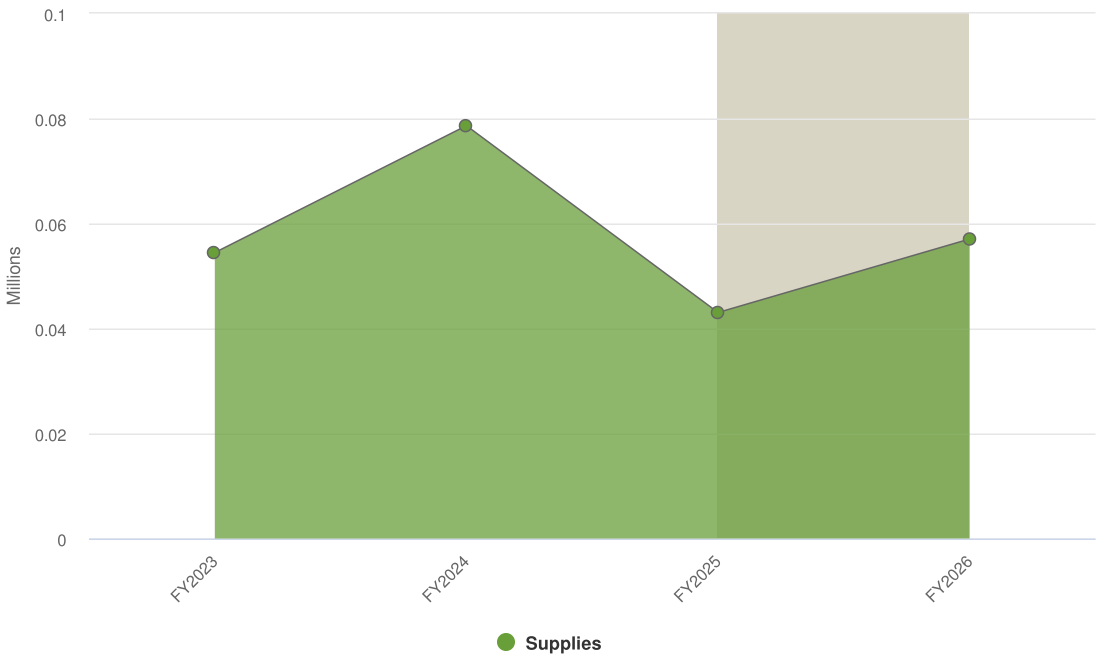
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Judicial	$54,467	$78,632	$43,050	$57,050	32.5%
Total Expenditures:	**$54,467**	**$78,632**	**$43,050**	**$57,050**	**32.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Supplies	$54,467	$78,632	$43,050	$57,050	32.5%
Total Expense Objects:	**$54,467**	**$78,632**	**$43,050**	**$57,050**	**32.5%**

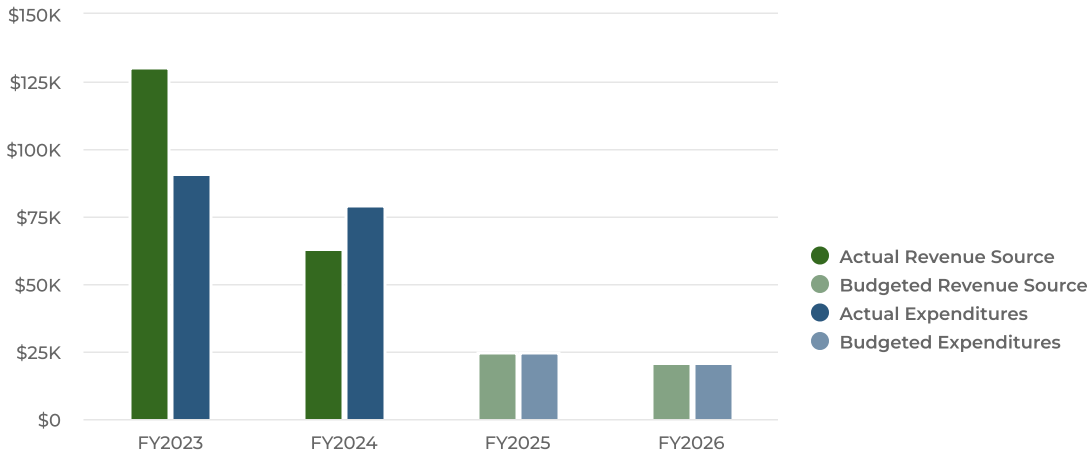
Sheriff's Special Revenue (Fund 207)

This fund is used to account for contributions, donations, and other revenue sources given by citizens or companies to be used for various law enforcement needs.

This is a special revenue fund (governmental) and is condiered to be a non-major fund.

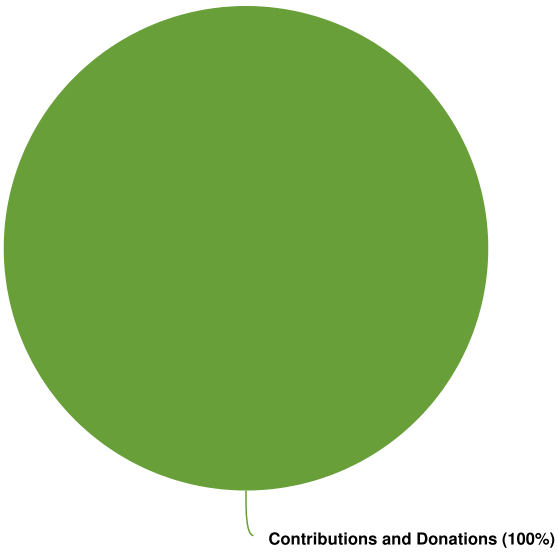
Summary

Newton County, GA is projecting $21K of revenue in FY2026, which represents a 16% decrease over the prior year. Budgeted expenditures are projected to decrease by 16% or $4K to $21K in FY2026.

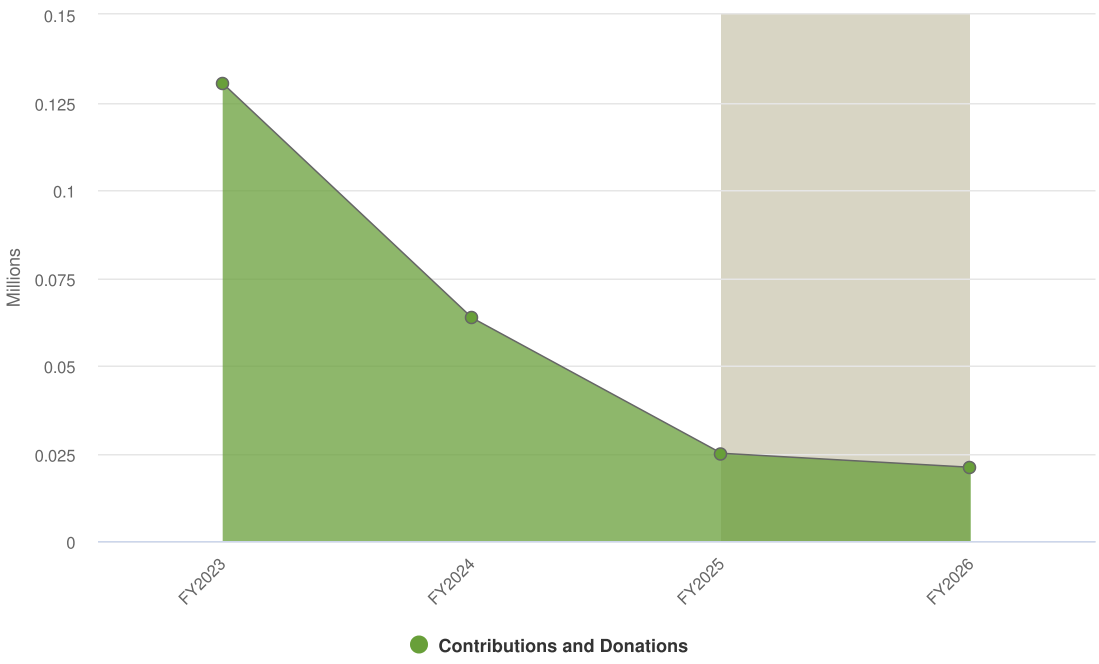


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



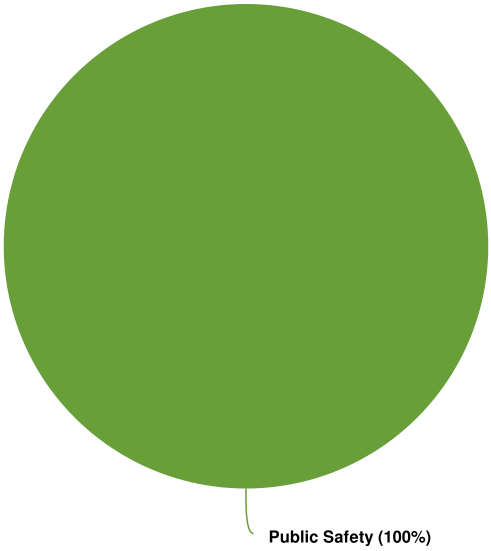
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

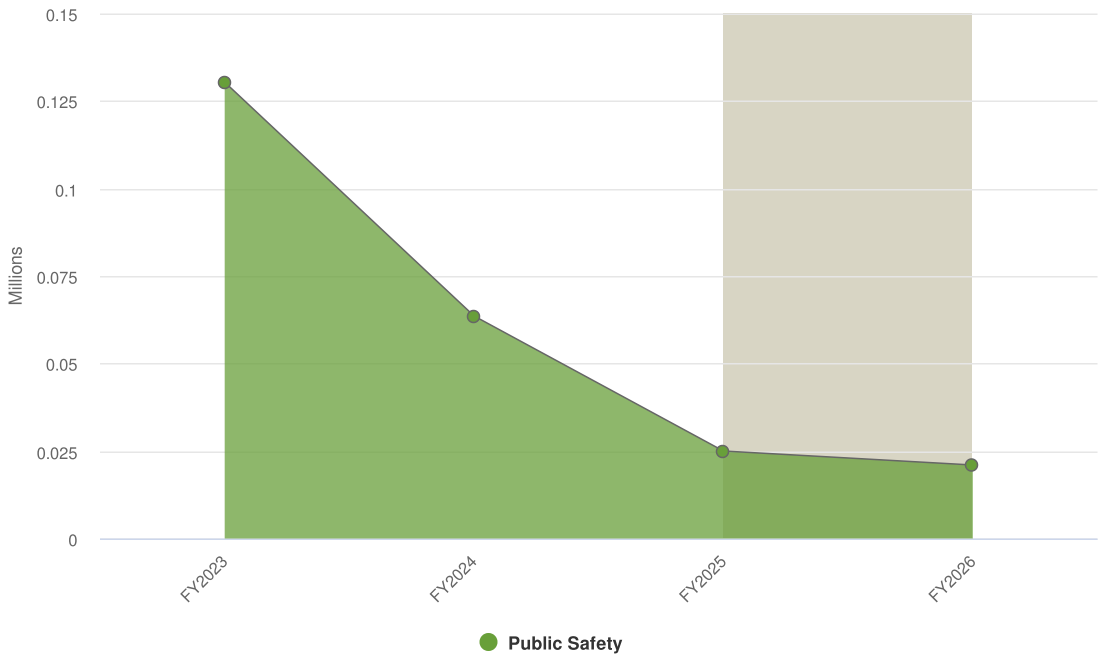
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Contributions and Donations	$130,386	$63,581	$25,000	$21,000	-16%
Total Revenue Source:	**$130,386**	**$63,581**	**$25,000**	**$21,000**	**-16%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

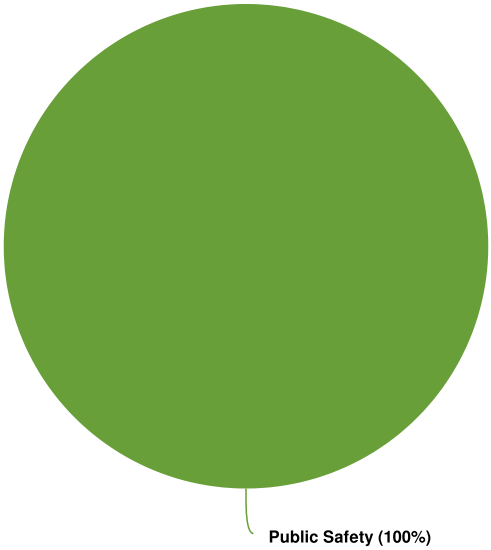


Grey background indicates budgeted figures.

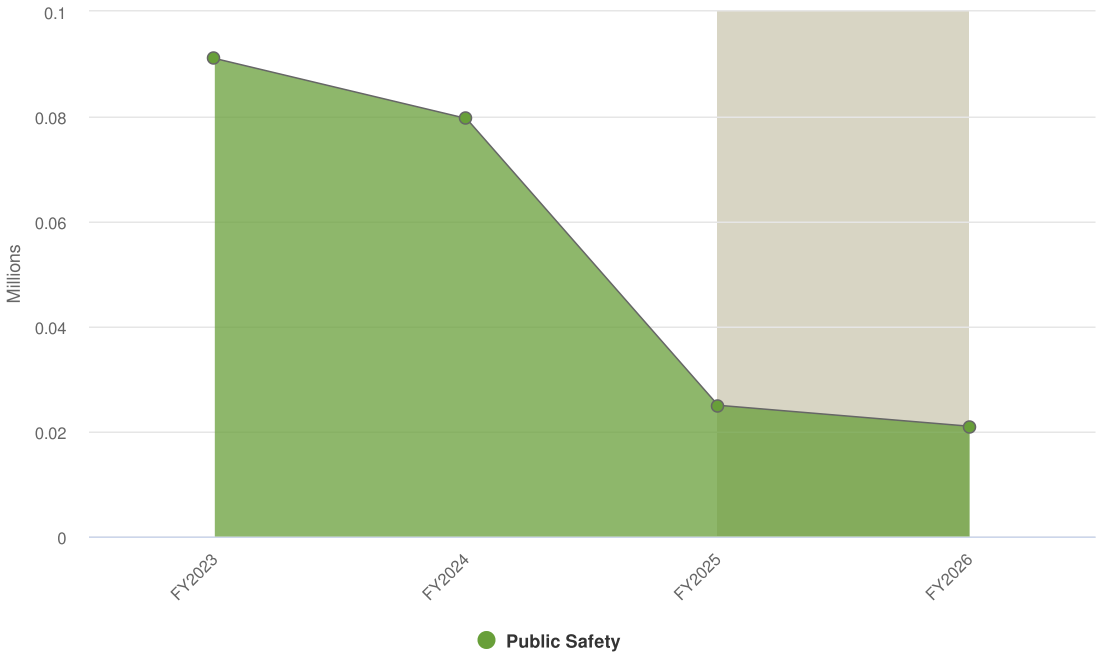
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Public Safety	$130,386	$63,581	$25,000	$21,000	-16%
Total Revenue:	**$130,386**	**$63,581**	**$25,000**	**$21,000**	**-16%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

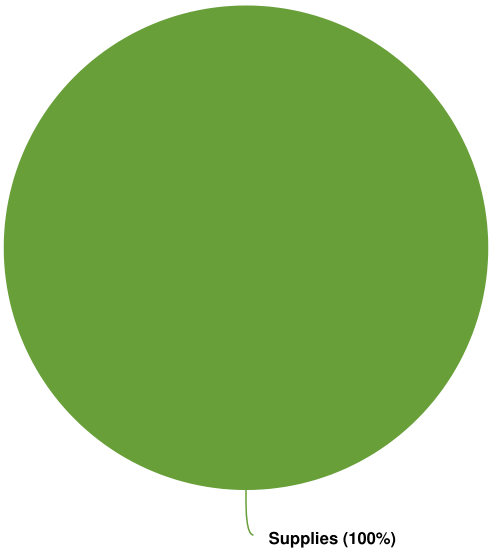


Grey background indicates budgeted figures.

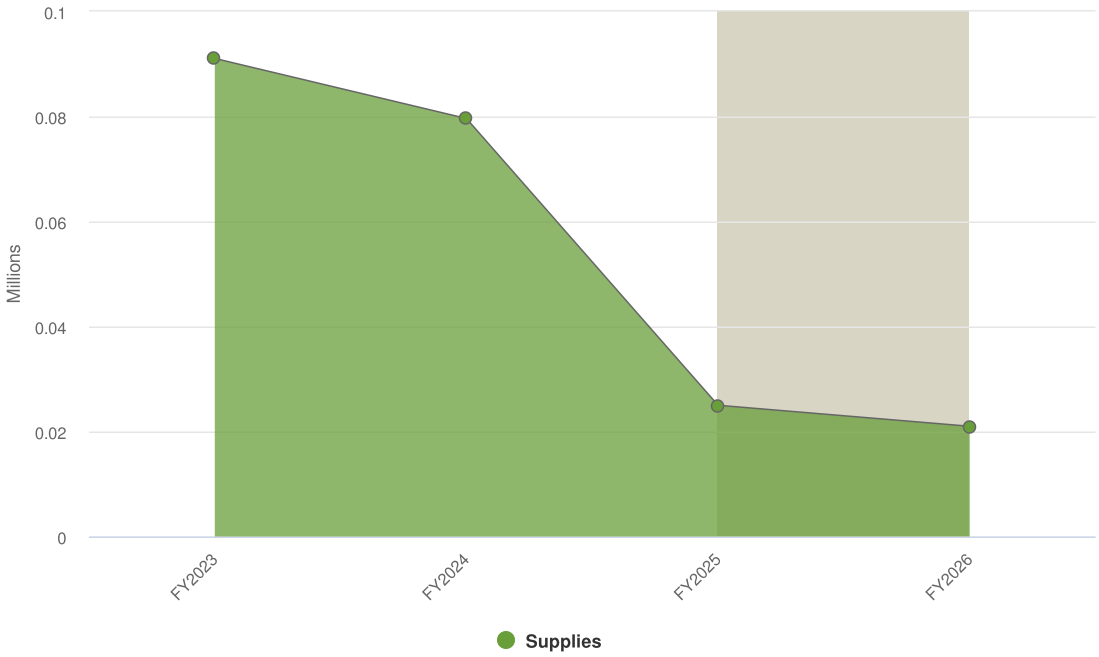
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Public Safety	$91,061	$79,621	$25,000	$21,000	-16%
Total Expenditures:	**$91,061**	**$79,621**	**$25,000**	**$21,000**	**-16%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Supplies	$91,061	$79,621	$25,000	$21,000	-16%
Total Expense Objects:	**$91,061**	**$79,621**	**$25,000**	**$21,000**	**-16%**

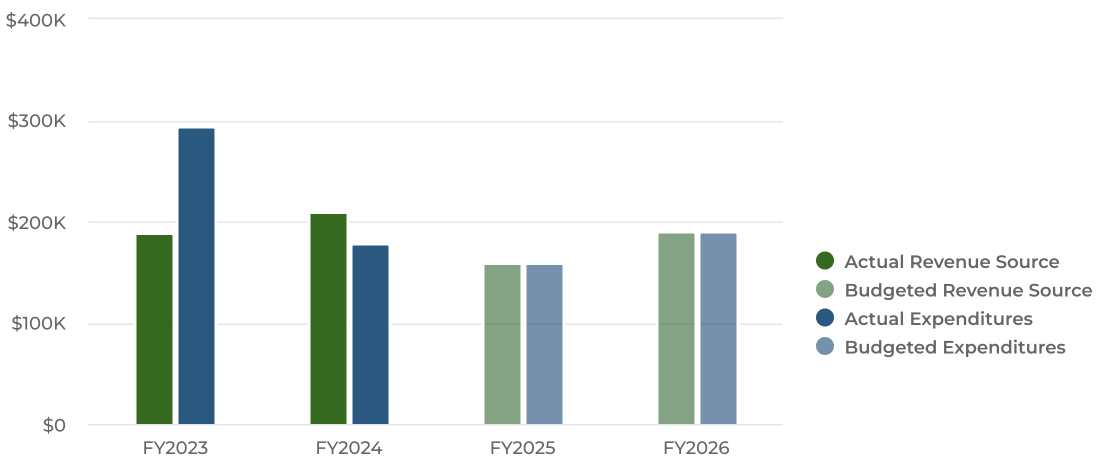
Jail Fund (Fund 209)

This fund, authorized by O.C.G.A 15-21-90 to 15-21-95, is used to account for an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of county ordinances collected in the county courts. These funds are legally restricted to be used for the purpose of constructing, operating, and staffing county jails, correctional institutions, and detention facilities.

This is a special revenue fund (governmental) and is considerd a non-major fund.

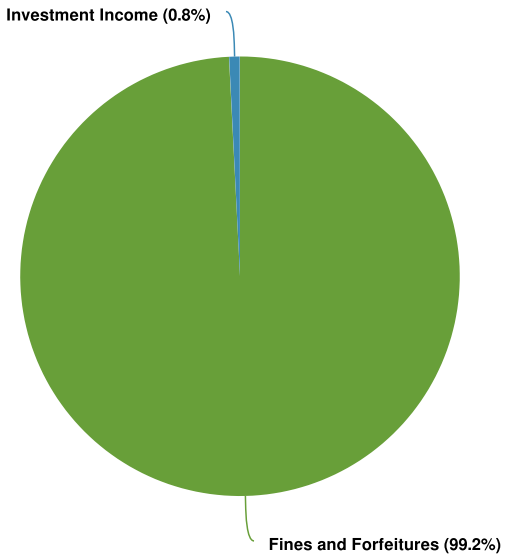
Summary

Newton County, GA is projecting $191.5K of revenue in FY2026, which represents a 19.5% increase over the prior year. Budgeted expenditures are projected to increase by 19.5% or $31.3K to $191.5K in FY2026.

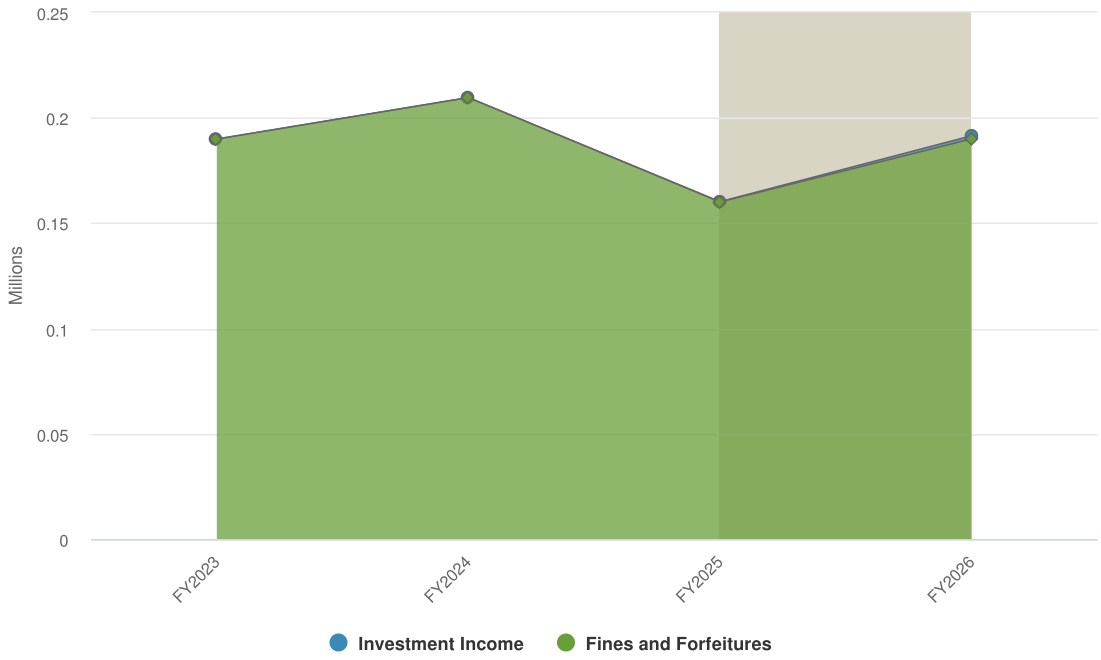


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



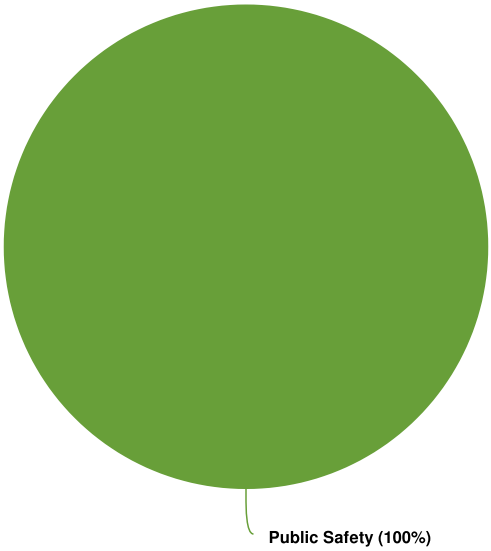
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

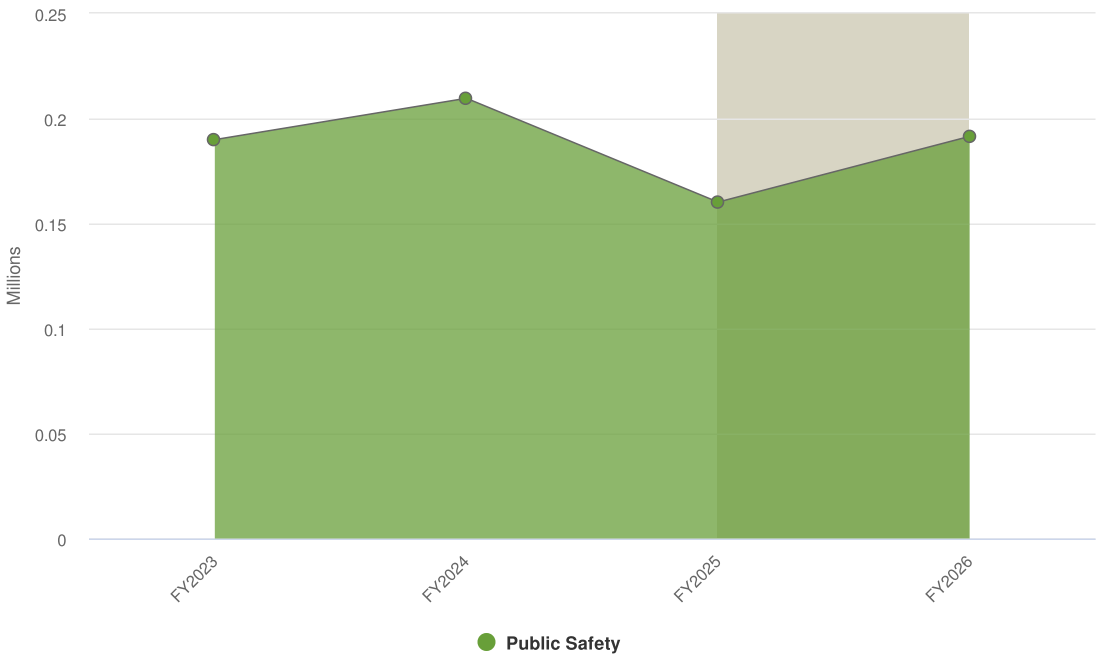
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures	$189,898	$209,578	$160,000	$190,000	18.8%
Investment Income	$47	$53	$200	$1,500	650%
Total Revenue Source:	**$189,945**	**$209,631**	**$160,200**	**$191,500**	**19.5%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

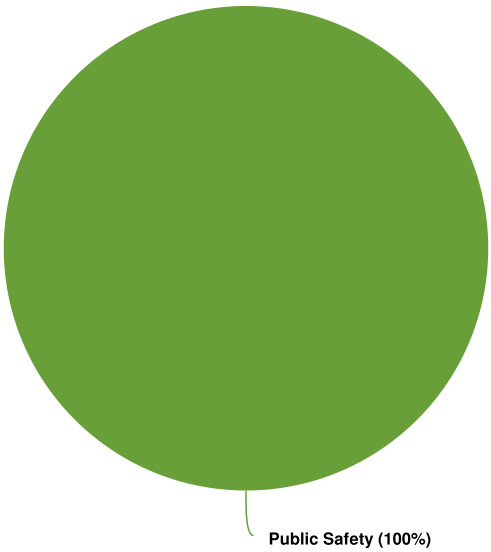


Grey background indicates budgeted figures.

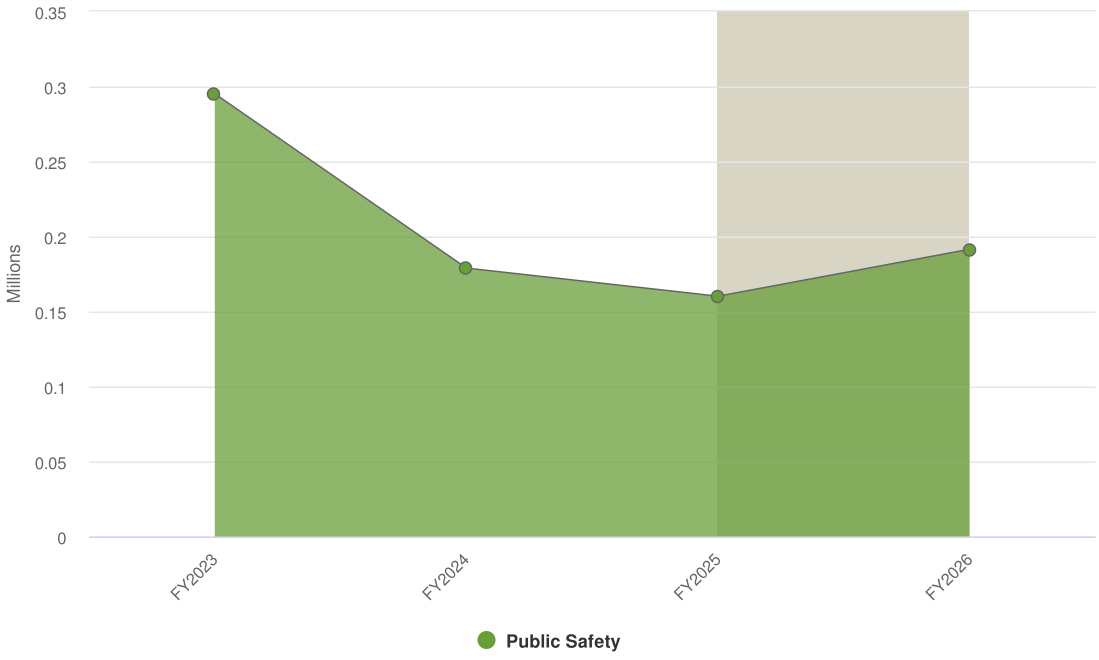
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Public Safety	$189,945	$209,631	$160,200	$191,500	19.5%
Total Revenue:	**$189,945**	**$209,631**	**$160,200**	**$191,500**	**19.5%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

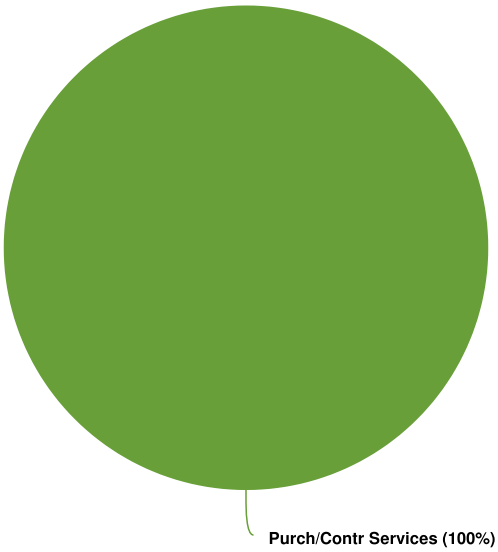


Grey background indicates budgeted figures.

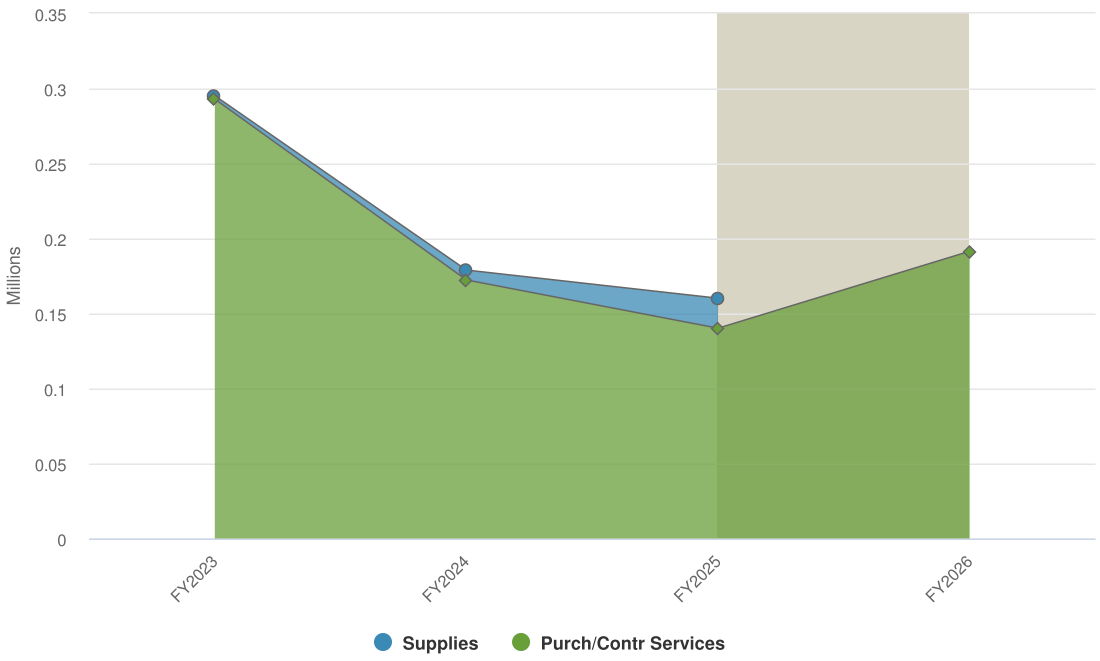
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Public Safety	$295,193	$178,967	$160,200	$191,500	19.5%
Total Expenditures:	**$295,193**	**$178,967**	**$160,200**	**$191,500**	**19.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Purch/Contr Services	$292,964	$172,369	$140,200	$191,500	36.6%
Supplies	$2,228	$6,598	$20,000	$0	-100%
Total Expense Objects:	**$295,193**	**$178,967**	**$160,200**	**$191,500**	**19.5%**

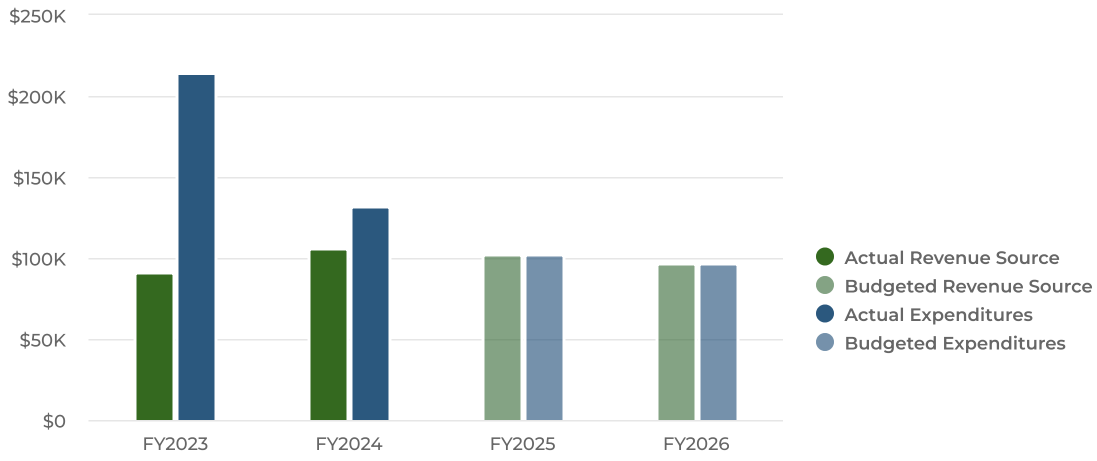
DATE Fund (Fund 212)

This fund, authorized by O.C.G.A. 15-21-100 to 15-21-101, is used to account for the collection for an additional 50% penalty placed on certain drug related fines collected in Superior Court, Magistrate Court, Probate Court, and Municipal Court. These funds are legally restricted to be used for drug abuse treatment and education programs relating to controlled substances, alcohol, marijuana, and purposes of the county's drug court.

This is special revenue fund (governmental) and is condidered a non-major fund.

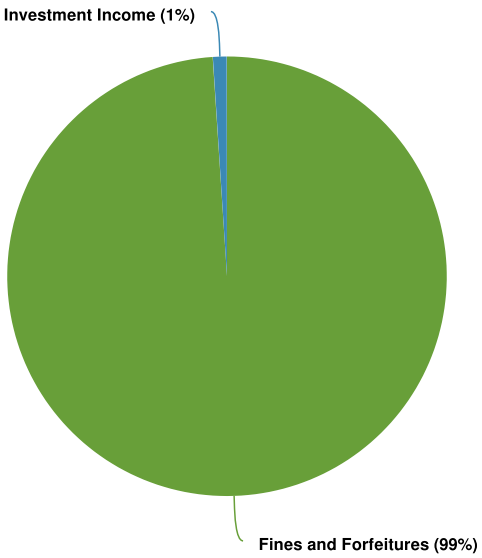
Summary

Newton County, GA is projecting $97K of revenue in FY2026, which represents a 5.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.4% or $5.55K to $97K in FY2026.

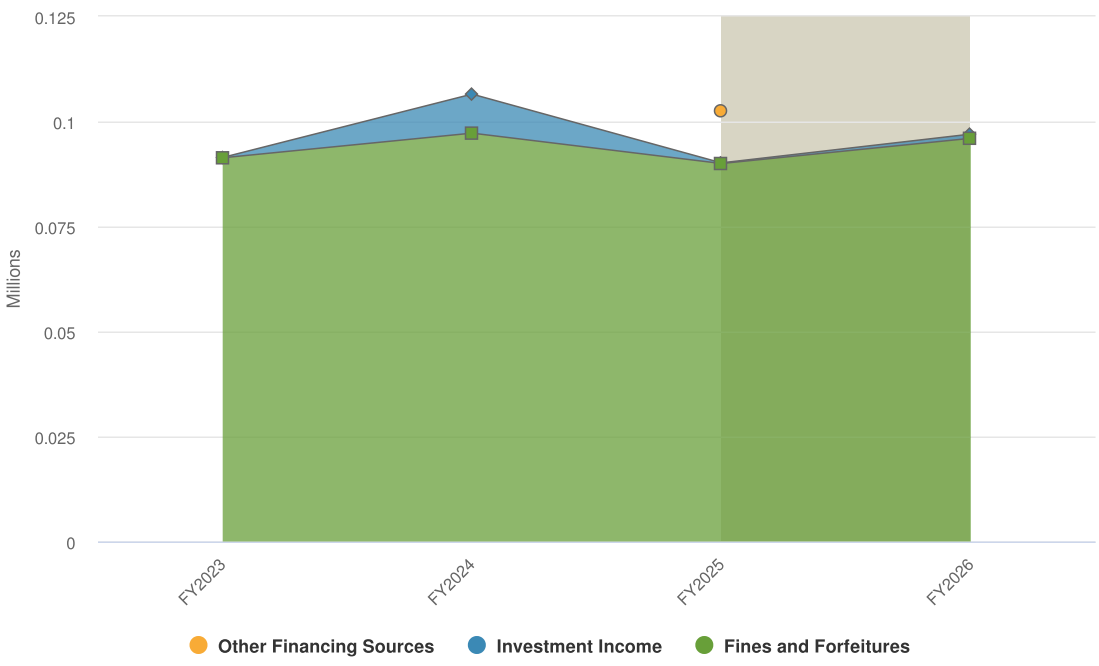


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



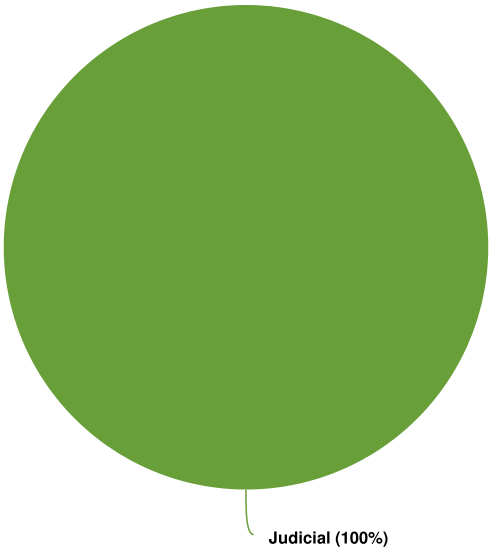
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

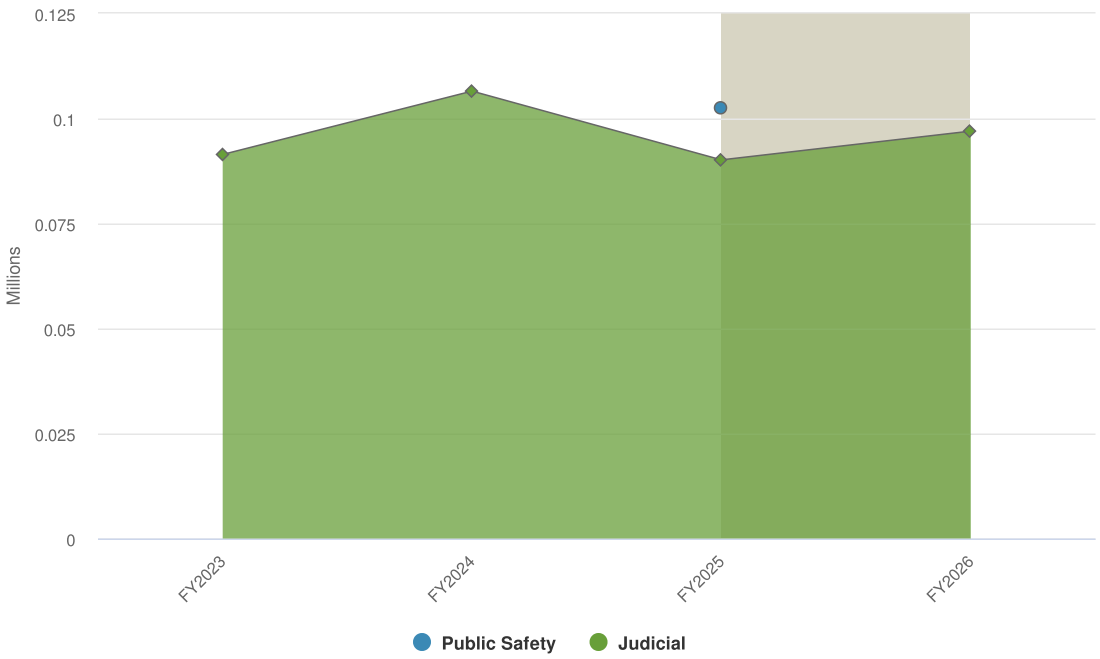
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures	$91,360	$97,230	$90,000	$96,000	6.7%
Investment Income	$79	$9,294	$150	$1,000	566.7%
Other Financing Sources	$0	$0	$12,398	$0	-100%
Total Revenue Source:	**$91,438**	**$106,524**	**$102,548**	**$97,000**	**-5.4%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

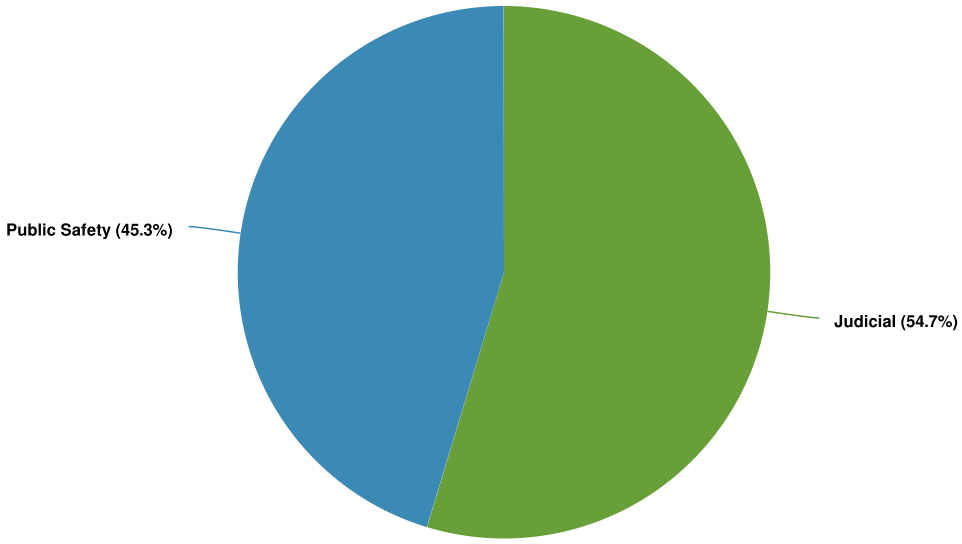


Grey background indicates budgeted figures.

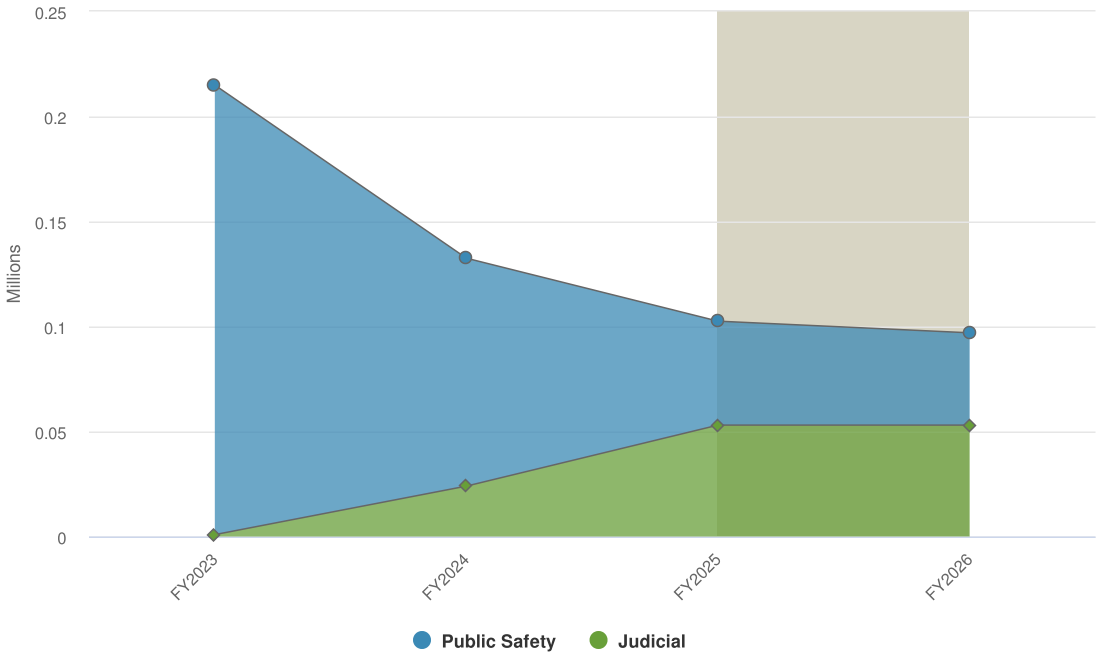
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Judicial	$91,438	$106,524	$90,150	$97,000	7.6%
Public Safety	$0	$0	$12,398	$0	-100%
Total Revenue:	**$91,438**	**$106,524**	**$102,548**	**$97,000**	**-5.4%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

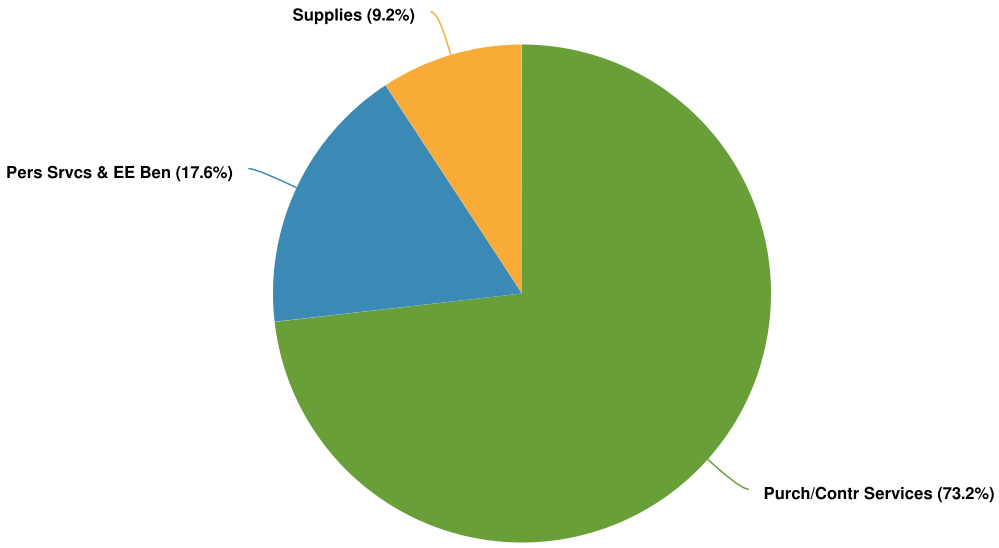


Grey background indicates budgeted figures.

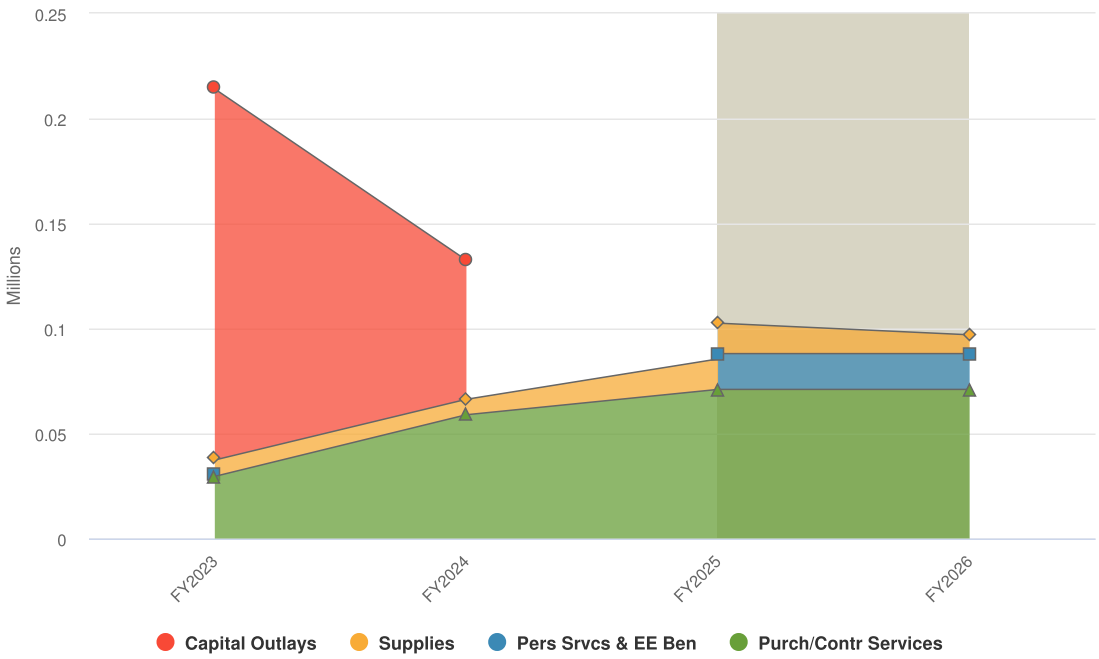
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Judicial	$897	$24,000	$53,048	$53,048	0%
Public Safety	$214,073	$108,530	$49,500	$43,952	-11.2%
Total Expenditures:	**$214,970**	**$132,530**	**$102,548**	**$97,000**	**-5.4%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

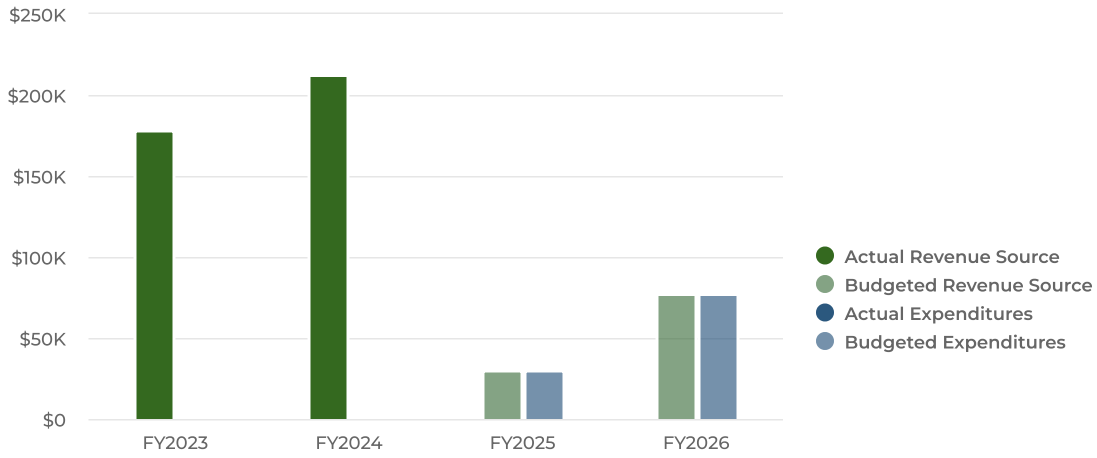
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$897	$0	$17,048	$17,048	0%
Purch/Contr Services	$29,576	$58,932	$71,000	$71,000	0%
Supplies	$7,809	$7,366	$14,500	$8,952	-38.3%
Capital Outlays	$176,689	$66,232	$0	$0	0%
Total Expense Objects:	**$214,970**	**$132,530**	**$102,548**	**$97,000**	**-5.4%**

Opioid Settlement Payments (Fund 213)

This accounts for all Opioid Settlement Payment Funds received by the local government (e.g.,through the National Distributor Settlement and the Janssen/J&J Settlement). This Special Revenue Fund is reserved exclusively for the accounting of such settlement funds.

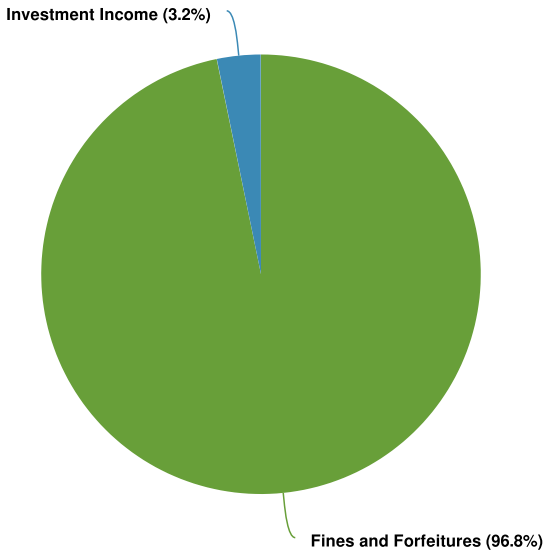
Summary

Newton County, GA is projecting $77.5K of revenue in FY2026, which represents a 154.1% increase over the prior year. Budgeted expenditures are projected to increase by 154.1% or $47K to $77.5K in FY2026.



Revenues by Source

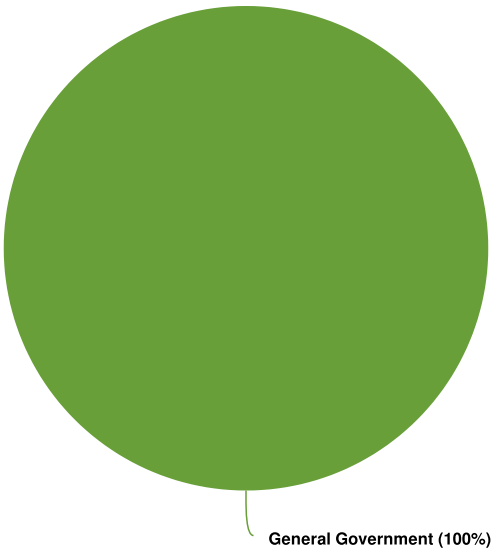
Projected 2026 Revenues by Source



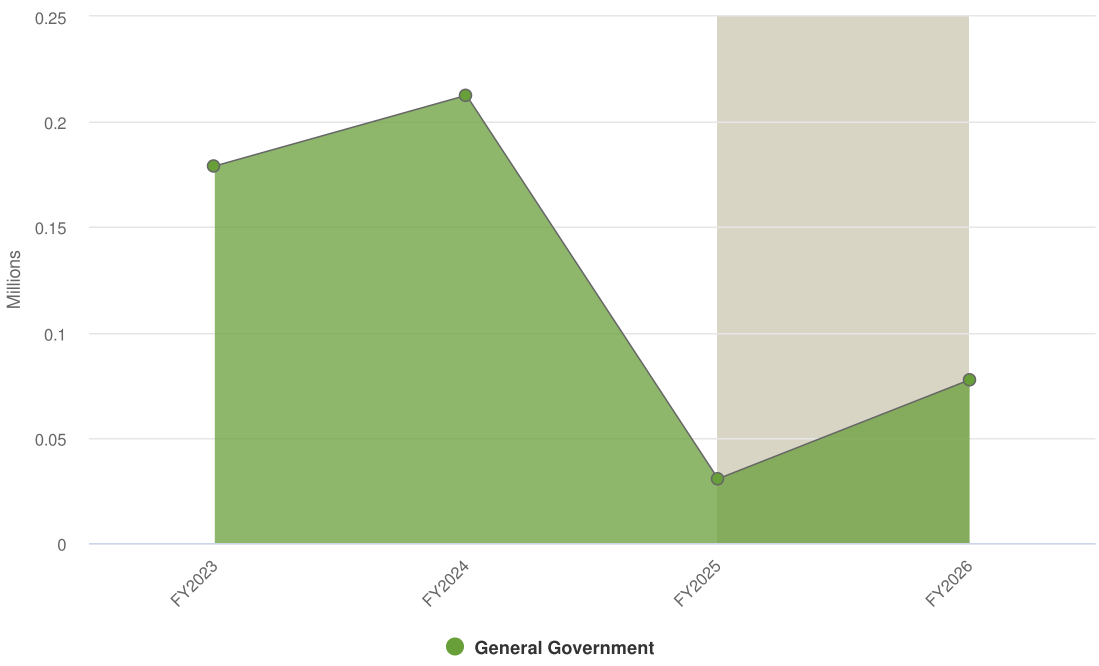
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					
Fines and Forfeitures	$179,018	$212,506	$30,500	$75,000	145.9%
Investment Income	$0	$69	$0	$2,500	N/A
Total Revenue Source:	**$179,018**	**$212,574**	**$30,500**	**$77,500**	**154.1%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



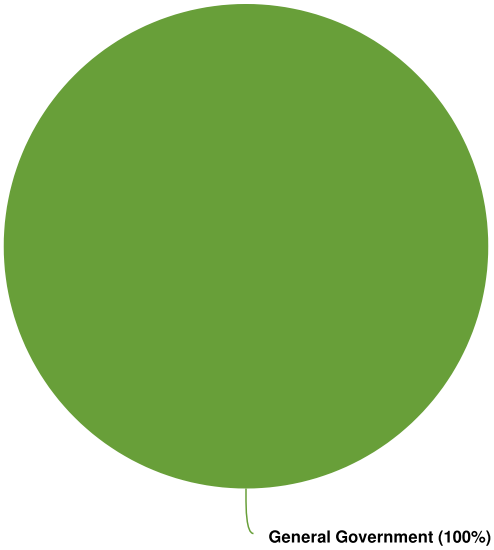
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					

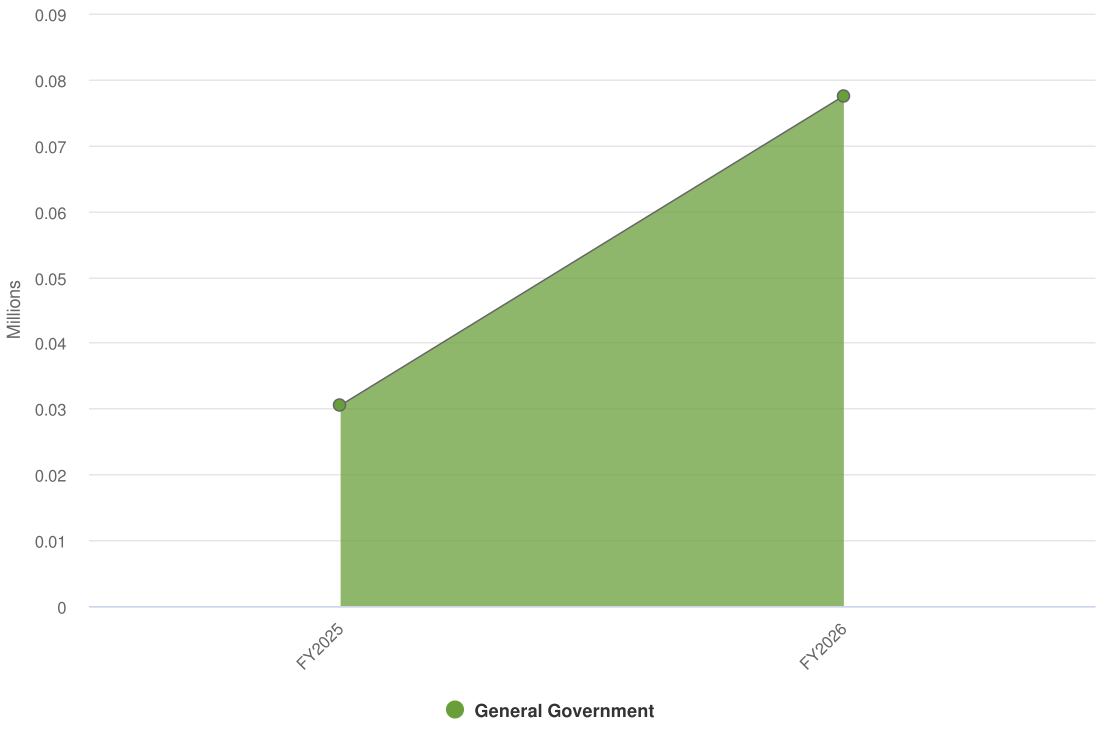
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Government	$179,018	$212,574	$30,500	$77,500	154.1%
Total Revenue:	**$179,018**	**$212,574**	**$30,500**	**$77,500**	**154.1%**

Expenditures by Function

Budgeted Expenditures by Function



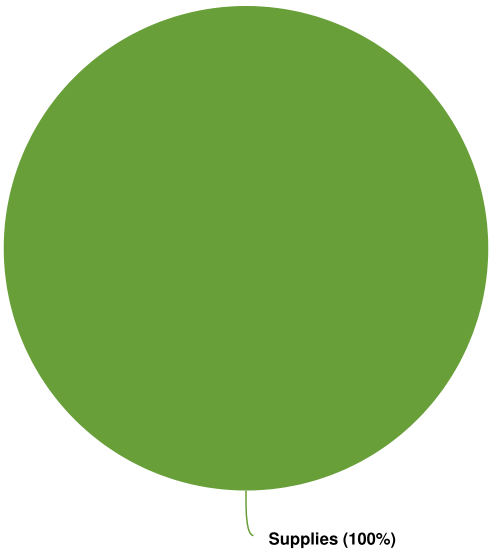
Budgeted and Historical Expenditures by Function



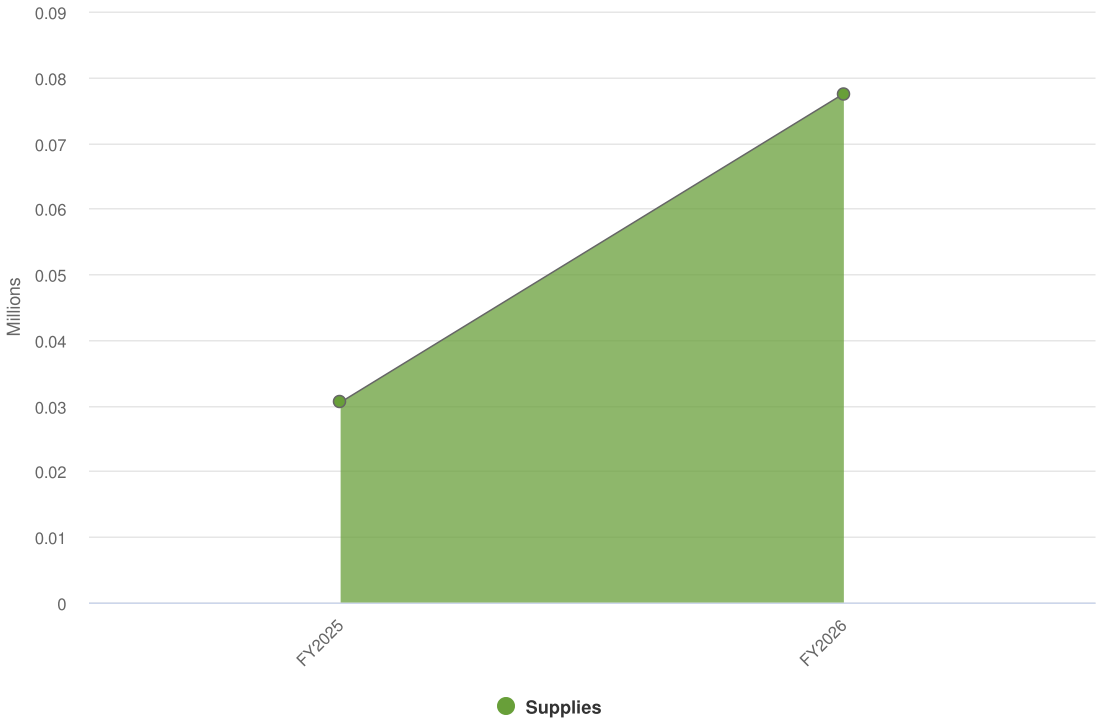
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
General Government	$0	$0	$30,500	$77,500	154.1%
Total Expenditures:	**$0**	**$0**	**$30,500**	**$77,500**	**154.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2025 Proposed	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Supplies	$0	$0	$30,500	$30,500	$77,500	154.1%
Total Expense Objects:	**$0**	**$0**	**$30,500**	**$30,500**	**$77,500**	**154.1%**

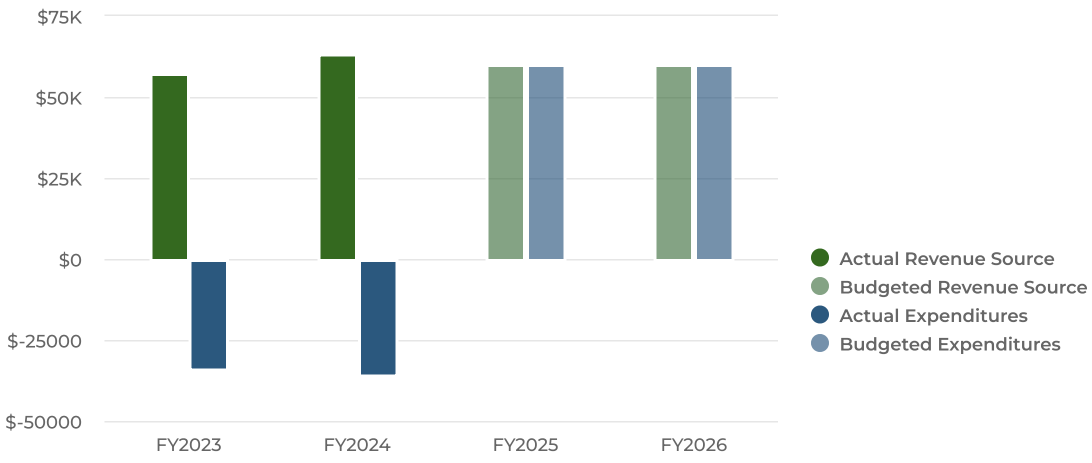
DA Crime Victims (Fund 214)

This fund accounts for funds received from certain fines and grants for the operation of the victim assistance program.

This is a special revenue fund (governmental) and is considered a non-major fund.

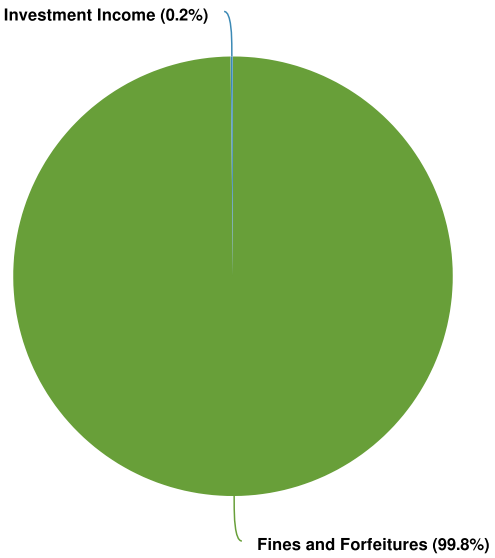
Summary

Newton County, GA is projecting $60.1K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or $0 to $60.1K in FY2026.

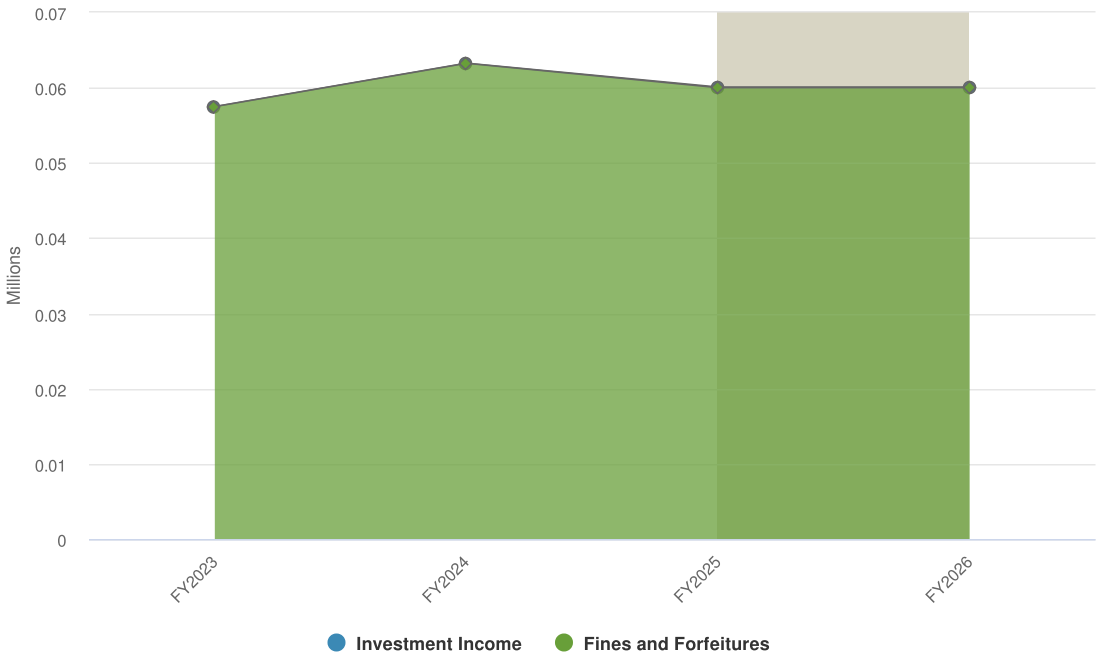


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



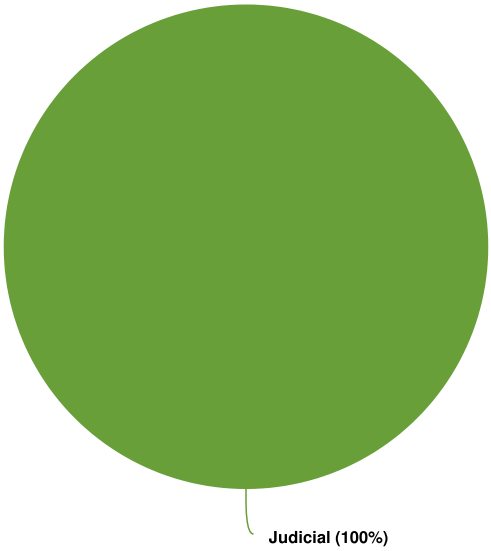
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

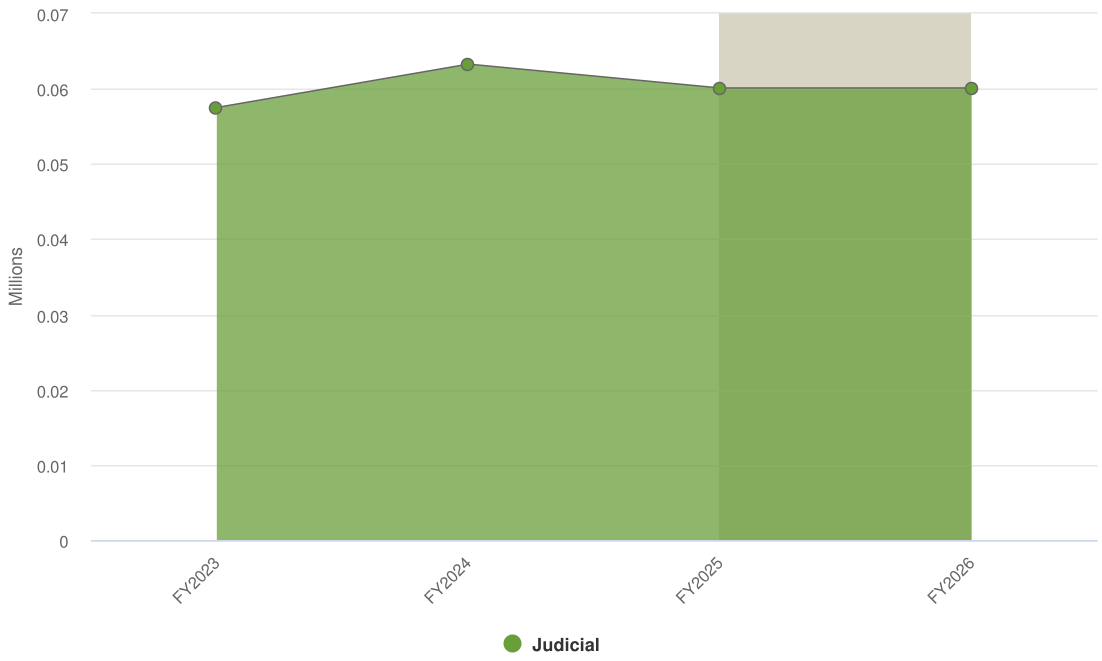
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures	$57,484	$63,245	$60,000	$60,000	0%
Investment Income	$22	$28	$100	$100	0%
Total Revenue Source:	**$57,506**	**$63,273**	**$60,100**	**$60,100**	**0%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

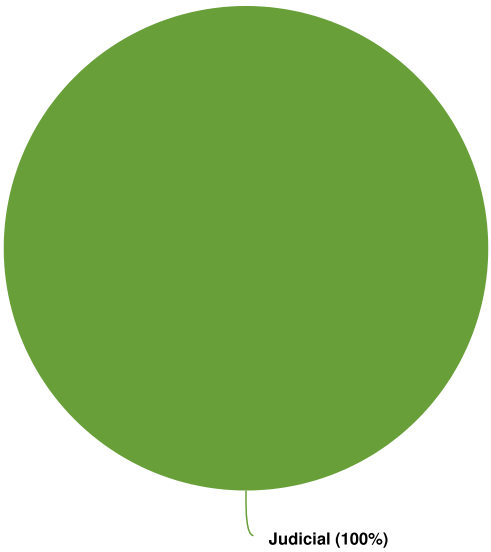


Grey background indicates budgeted figures.

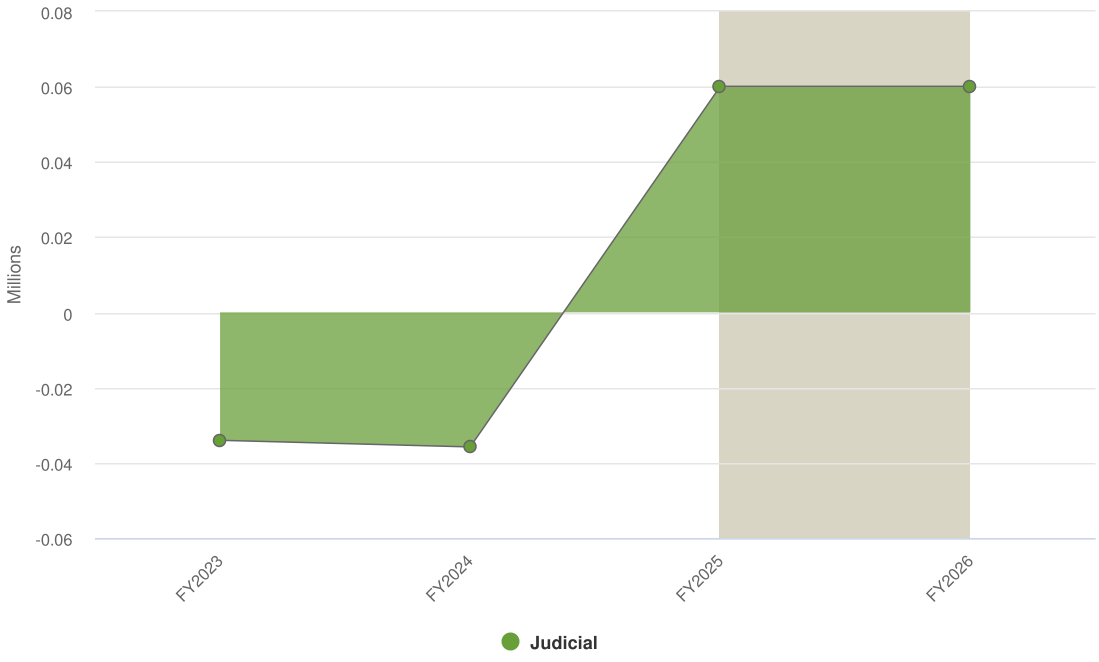
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Judicial	$57,506	$63,273	$60,100	$60,100	0%
Total Revenue:	**$57,506**	**$63,273**	**$60,100**	**$60,100**	**0%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

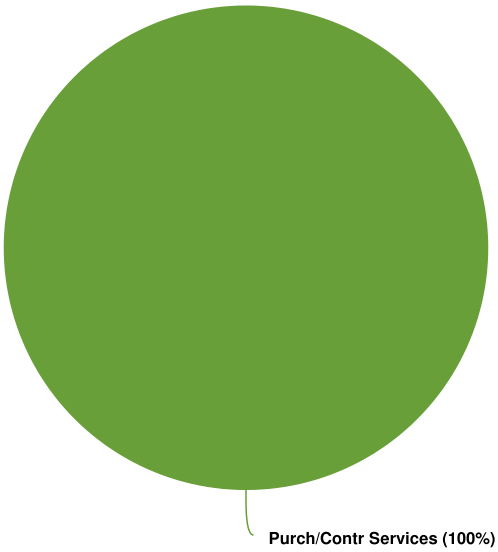


Grey background indicates budgeted figures.

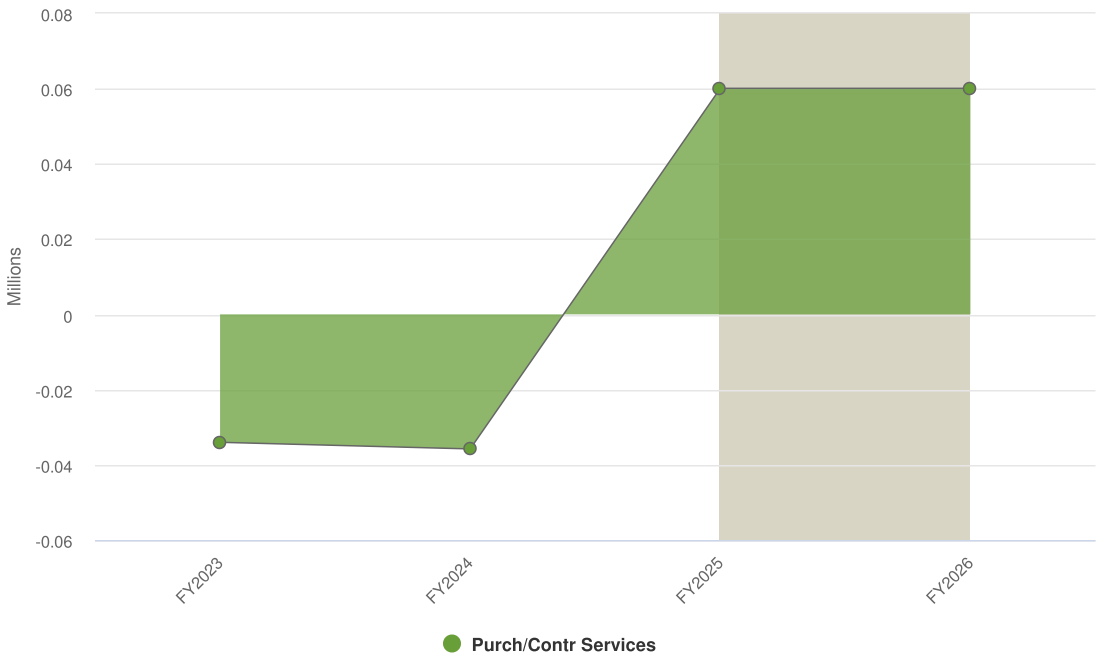
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Judicial	-$34,022	-$35,783	$60,100	$60,100	0%
Total Expenditures:	**-$34,022**	**-$35,783**	**$60,100**	**$60,100**	**0%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Purch/Contr Services	-$34,022	-$35,783	$60,100	$60,100	0%
Total Expense Objects:	**-$34,022**	**-$35,783**	**$60,100**	**$60,100**	**0%**

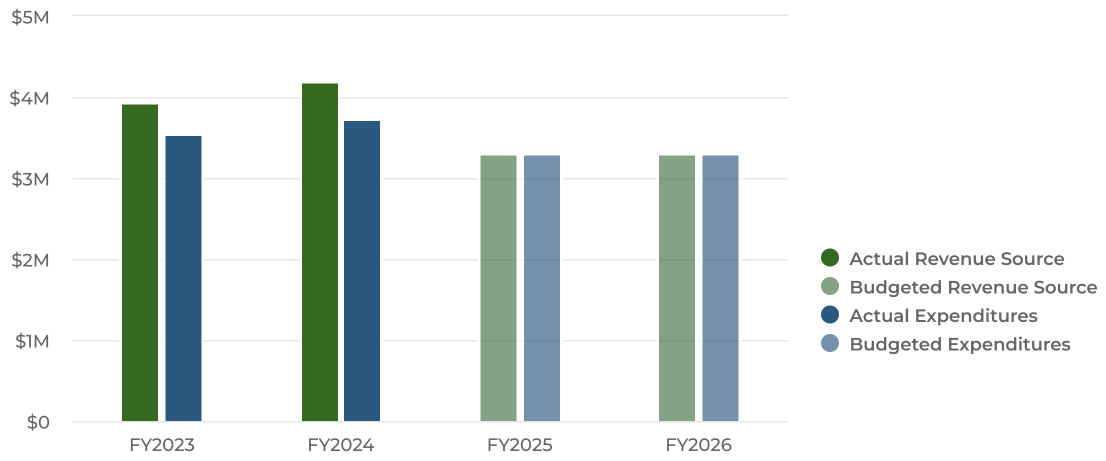
E-911 (Fund 215)

This fund, authorized by O.C.G.A. 46-5-133 to 46-3-134, is used to account for the revenues, collected from a monthly $1.50 surcharge placed on all landline telephones, a monthly $1.50 surcharge placed on all wireless telephones (Phase I and II), and a monthly $1.50 surcharge placed on all VOIP telephones. These funds are legally restricted to be used to operate the county-wide 911 emergency telephone system. This department's certified communication officers receive and process emergency and non-emergency telephone calls on a county-wide basis and dispatch emergency personnel.

This is a special revenue fund (governmental) and is considered a non-major fund.

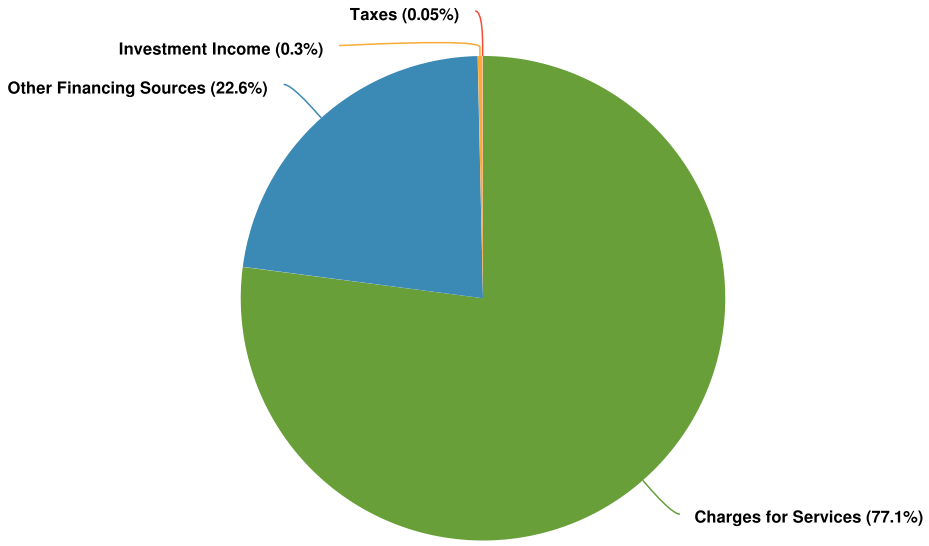
Summary

Newton County, GA is projecting $3.32M of revenue in FY2026, which represents a 0.3% increase over the prior year. Budgeted expenditures are projected to increase by 0.3% or $9.8K to $3.32M in FY2026.

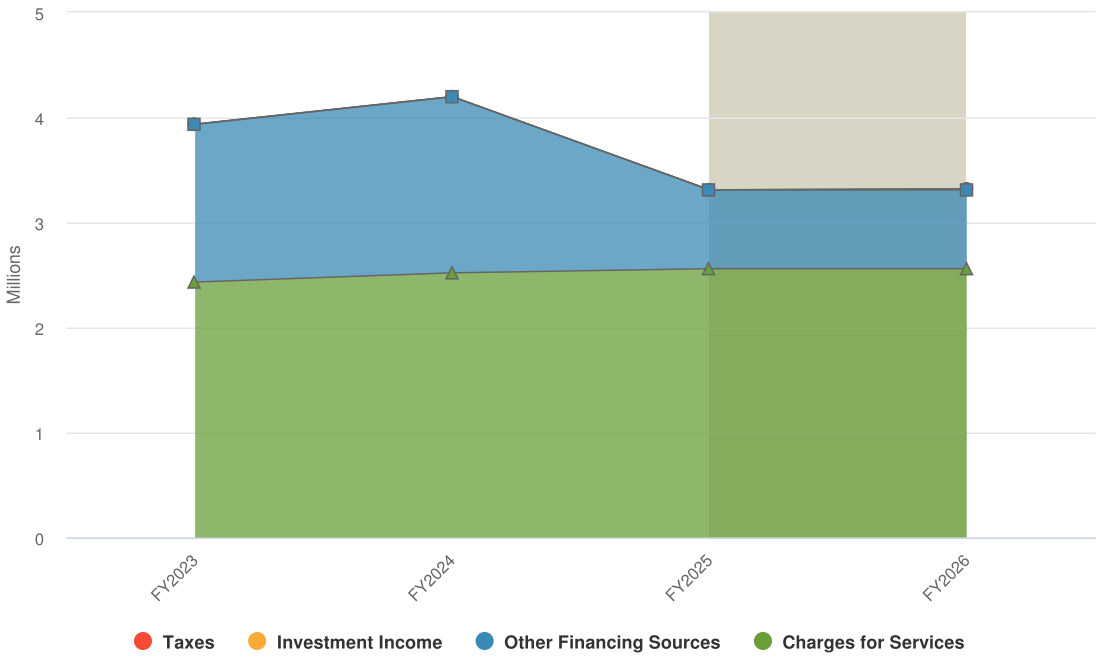


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



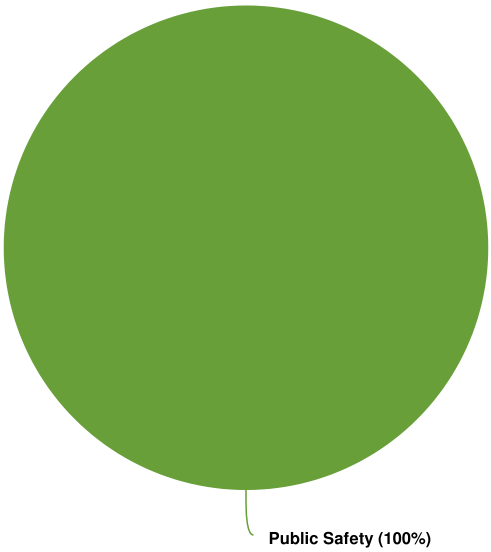
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

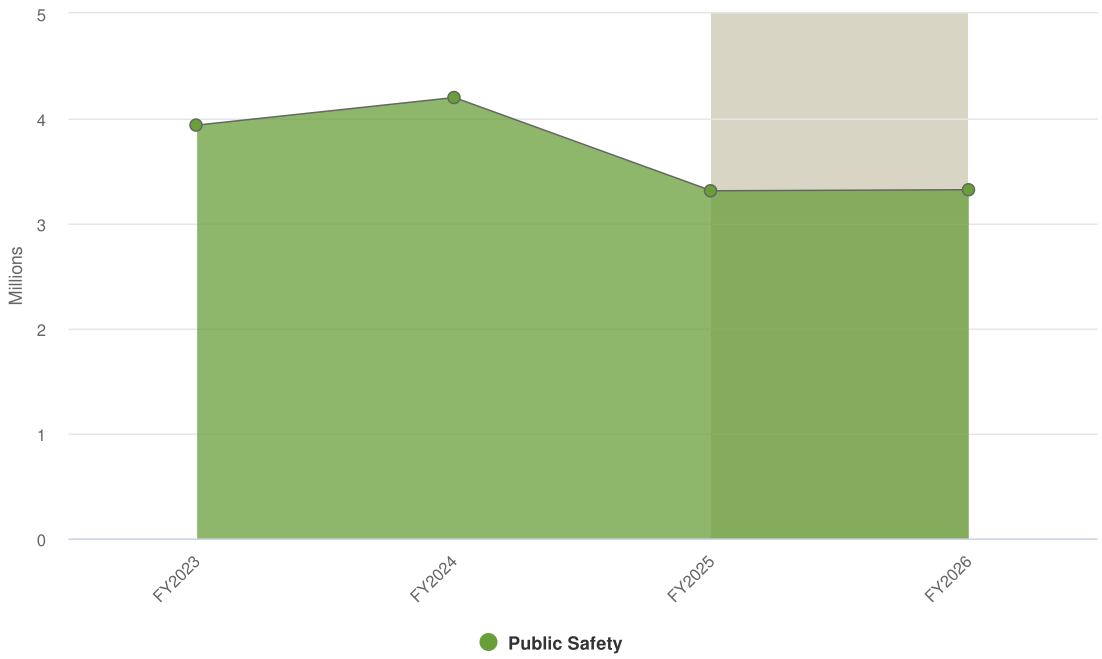
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Taxes	$1,624	$1,636	$1,500	$1,500	0%
Charges for Services	$2,432,866	$2,520,607	$2,560,000	$2,560,000	0%
Investment Income	$261	$539	$200	$10,000	4,900%
Other Financing Sources	$1,502,457	$1,676,979	$750,000	$750,000	0%
Total Revenue Source:	**$3,937,208**	**$4,199,761**	**$3,311,700**	**$3,321,500**	**0.3%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

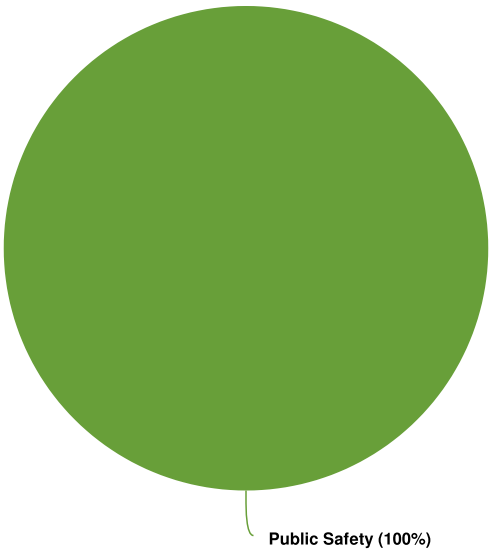


Grey background indicates budgeted figures.

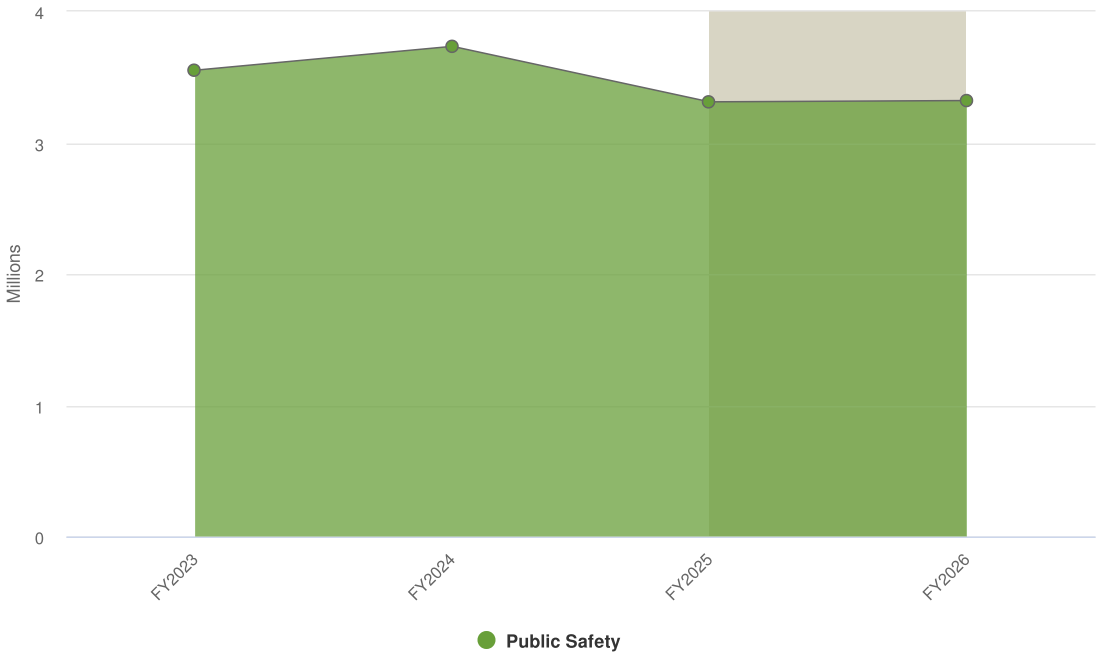
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Public Safety	$3,937,208	$4,199,761	$3,311,700	$3,321,500	0.3%
Total Revenue:	**$3,937,208**	**$4,199,761**	**$3,311,700**	**$3,321,500**	**0.3%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

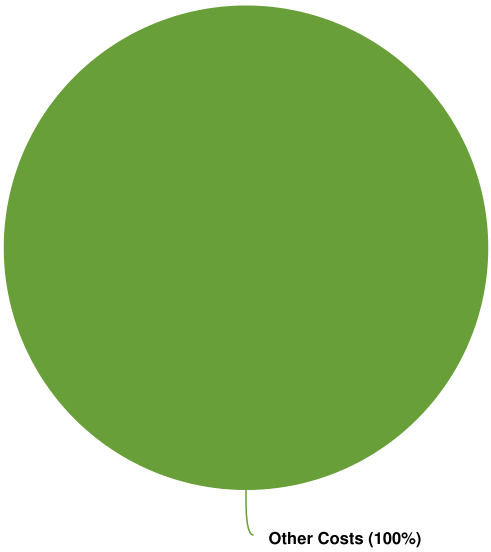


Grey background indicates budgeted figures.

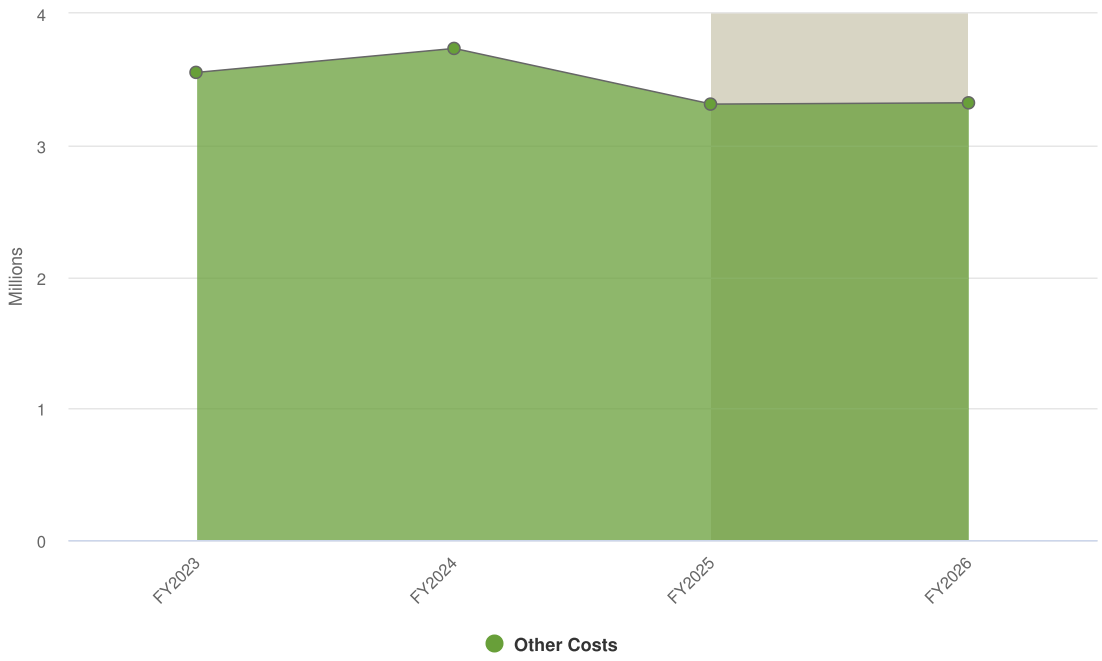
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Public Safety	$3,552,692	$3,734,692	$3,311,700	$3,321,500	0.3%
Total Expenditures:	**$3,552,692**	**$3,734,692**	**$3,311,700**	**$3,321,500**	**0.3%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Other Costs	$3,552,692	$3,734,692	$3,311,700	$3,321,500	0.3%
Total Expense Objects:	**$3,552,692**	**$3,734,692**	**$3,311,700**	**$3,321,500**	**0.3%**

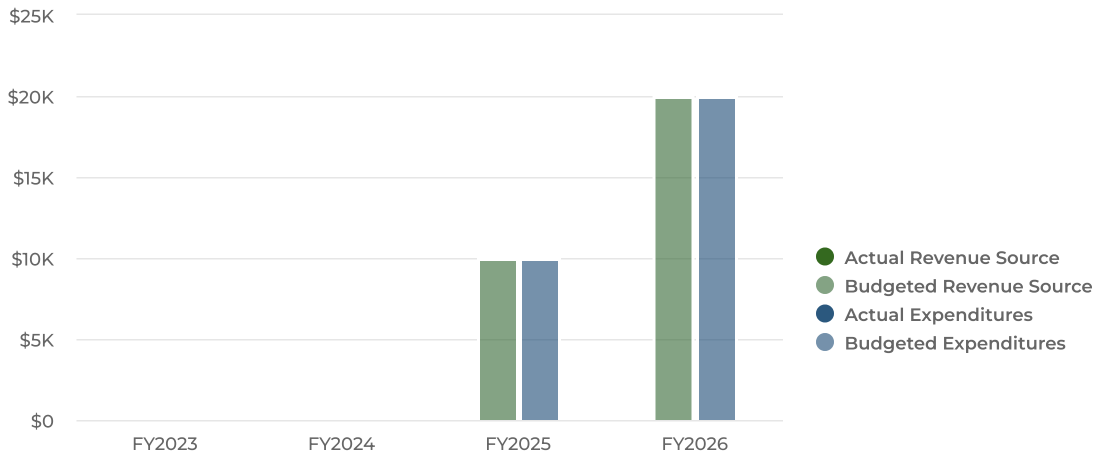
RE Grant Clerk (Fund 221 - Formally Fund 213)

This fund accounts for grants received from the Clerk's Authority of Georgia for the advancement of reporting within the Clerk of Superior Court.

This is a special revenue fund (governmental) and is considered a non-major fund.

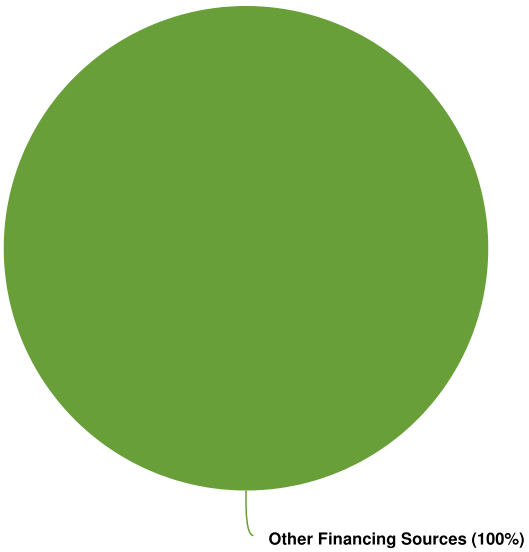
Summary

Newton County, GA is projecting $20K of revenue in FY2026, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or $10K to $20K in FY2026.



Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

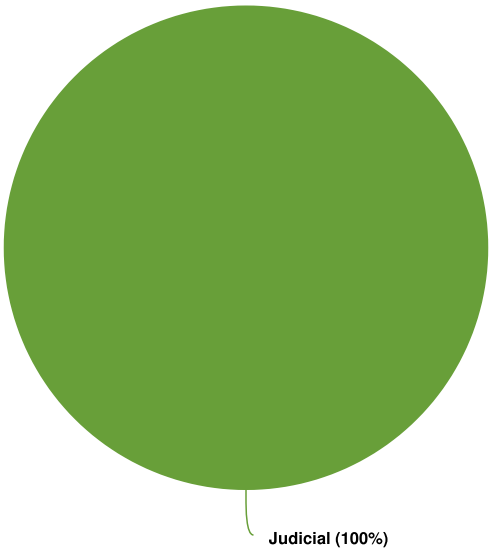


Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source				

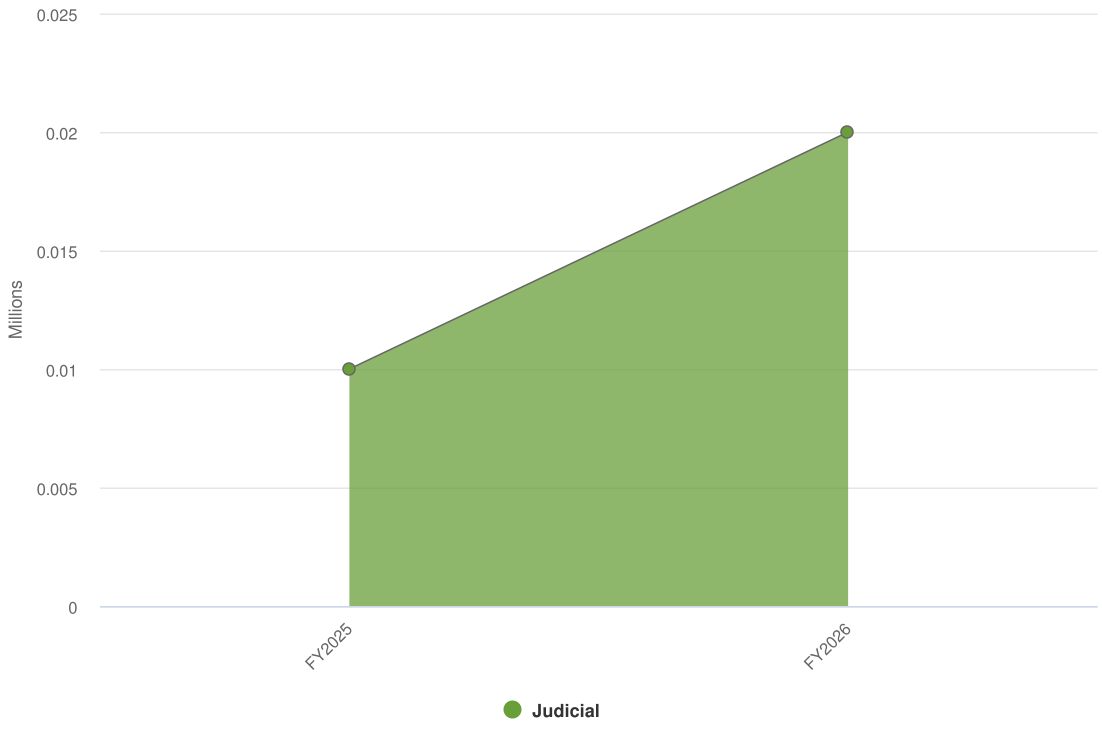
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Miscellanous Revenue	$0	$10,000	$0	-100%
Other Financing Sources	$0	$0	$20,000	N/A
Total Revenue Source:	**$0**	**$10,000**	**$20,000**	**100%**

Revenue by Department

Projected 2026 Revenue by Department



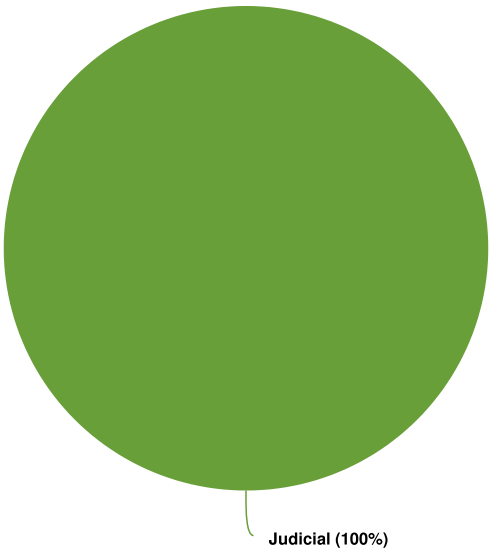
Budgeted and Historical 2026 Revenue by Department



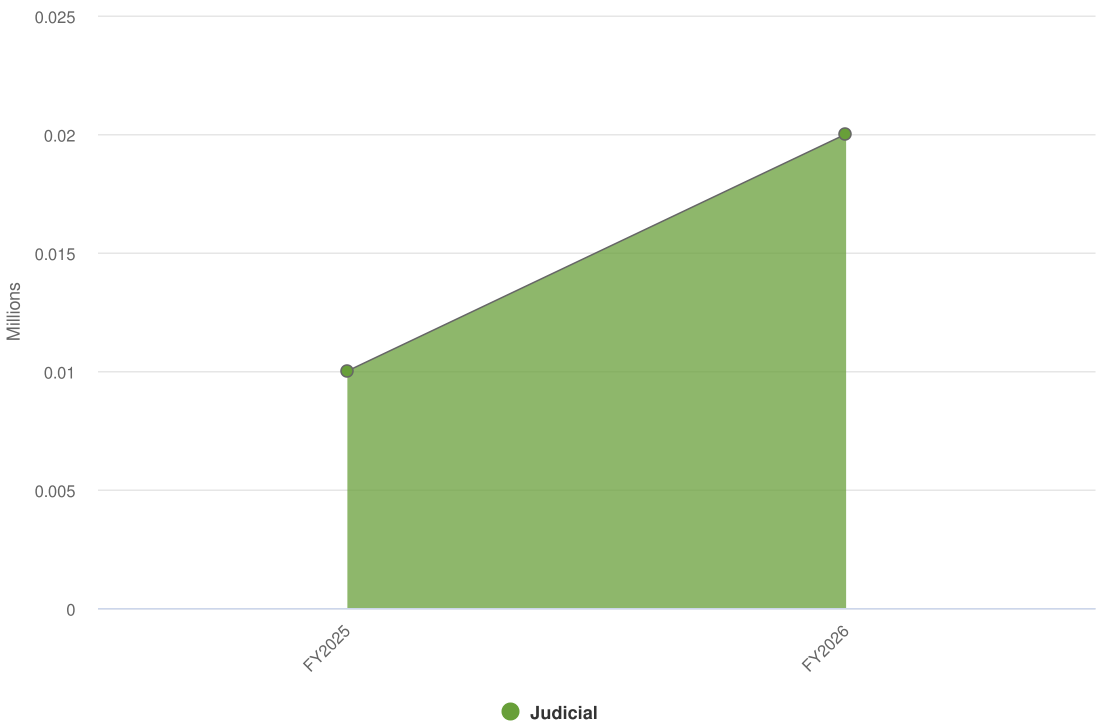
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue				
Judicial	$0	$10,000	$20,000	100%
Total Revenue:	**$0**	**$10,000**	**$20,000**	**100%**

Expenditures by Function

Budgeted Expenditures by Function



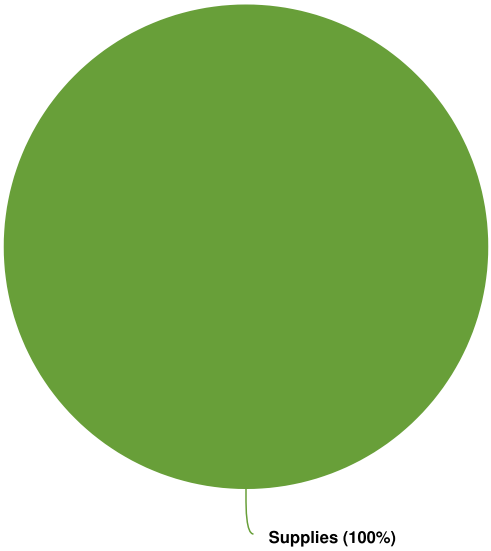
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Budgeted	FY2025 Proposed	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Judicial	$0	$10,000	$10,000	$20,000	100%
Total Expenditures:	**$0**	**$10,000**	**$10,000**	**$20,000**	**100%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Budgeted	FY2025 Proposed	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Supplies	$0	$10,000	$10,000	$20,000	100%
Total Expense Objects:	**$0**	**$10,000**	**$10,000**	**$20,000**	**100%**

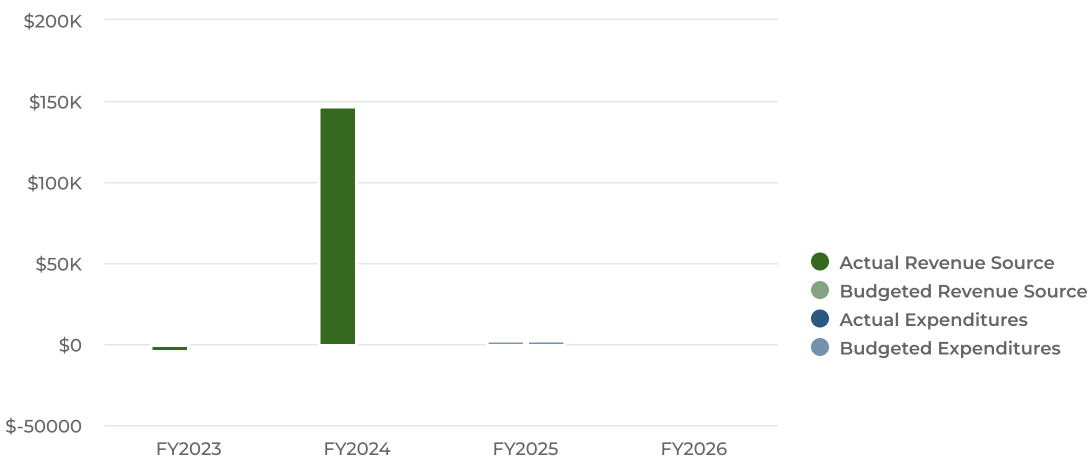
NSP Families (Fund 225)

This fund is used to account for the grant funds received and expended on the Neighborhood Stabilization Program.

This is a special revenue fund (governmental) and is considered a non-major fund.

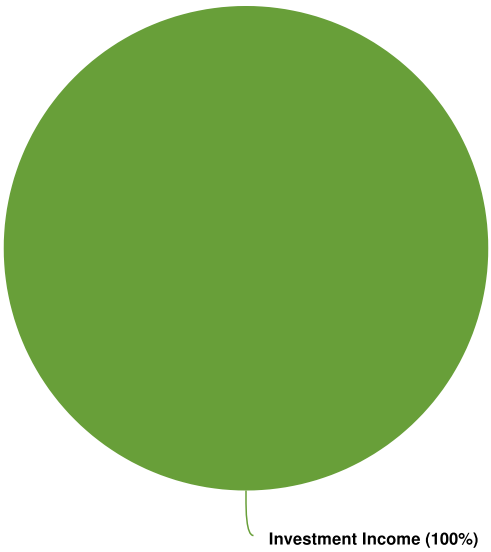
Summary

Newton County, GA is projecting $50 of revenue in FY2026, which represents a 98.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or $3.05K to $0 in FY2026.

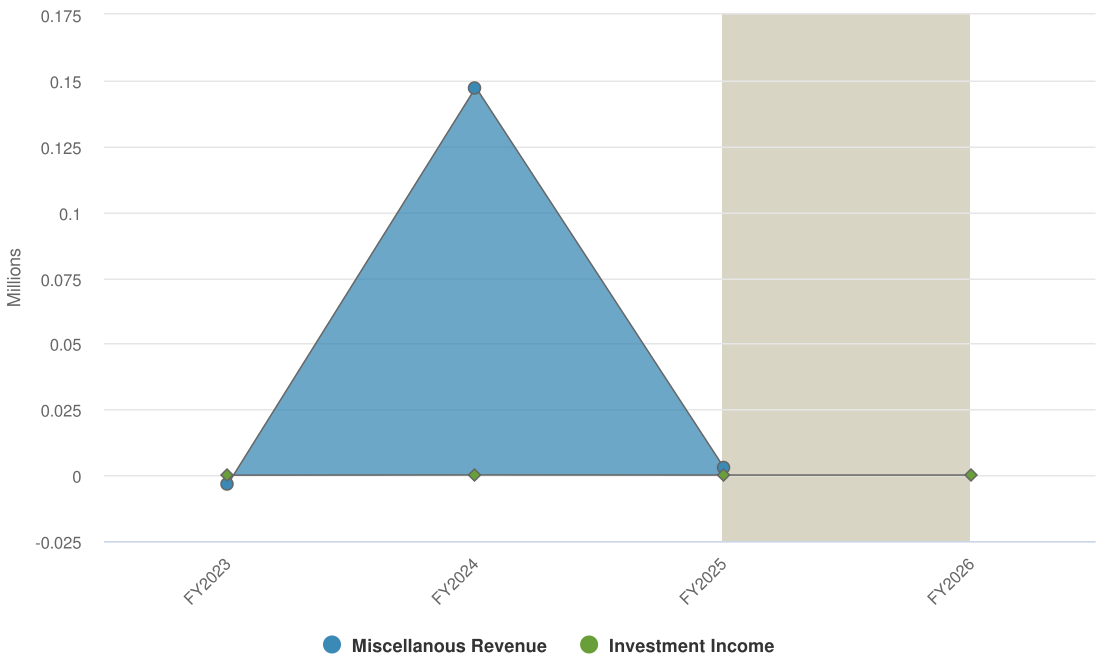


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



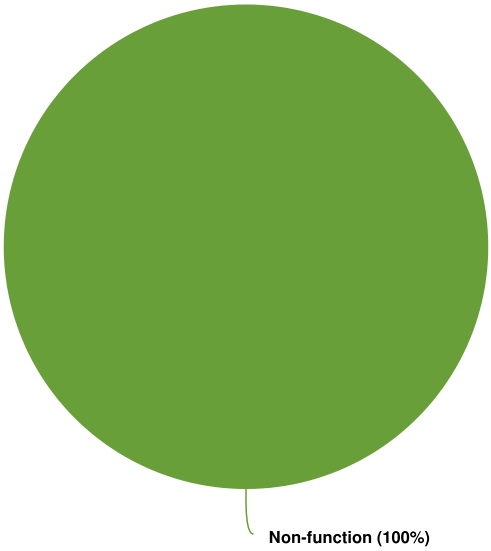
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

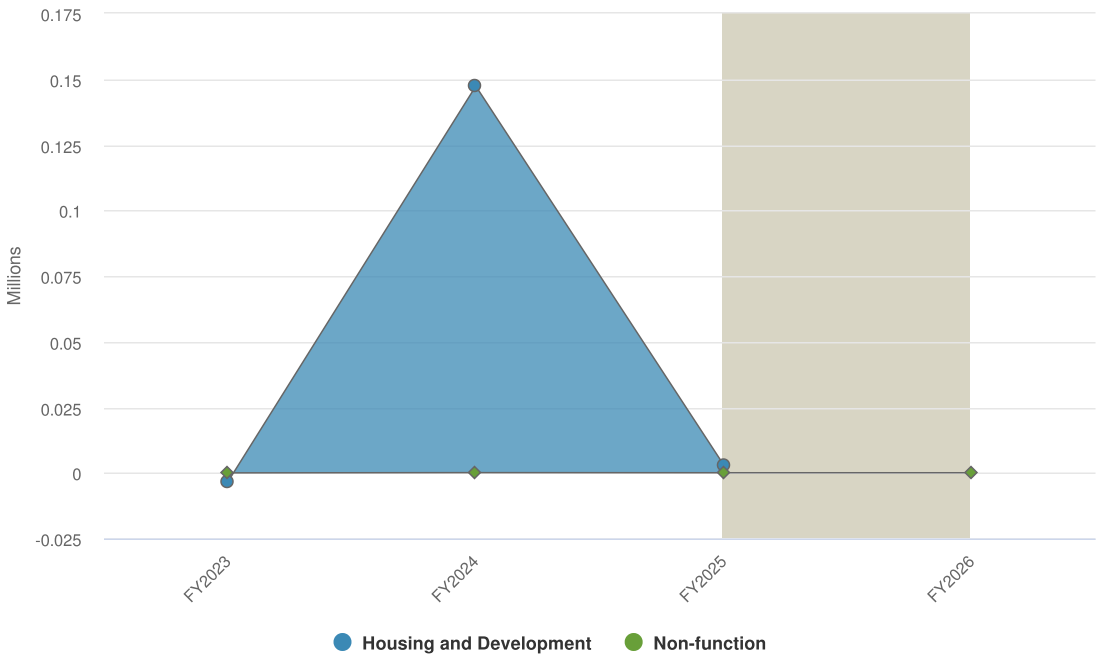
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Investment Income	$1	$95	$50	$50	0%
Miscellanous Revenue	-$3,355	$147,236	$3,000	$0	-100%
Total Revenue Source:	**-$3,355**	**$147,331**	**$3,050**	**$50**	**-98.4%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Non-function	$1	$95	$50	$50	0%
Housing and Development	-$3,355	$147,236	$3,000	$0	-100%
Total Revenue:	**-$3,355**	**$147,331**	**$3,050**	**$50**	**-98.4%**

Expenditures by Function

Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function

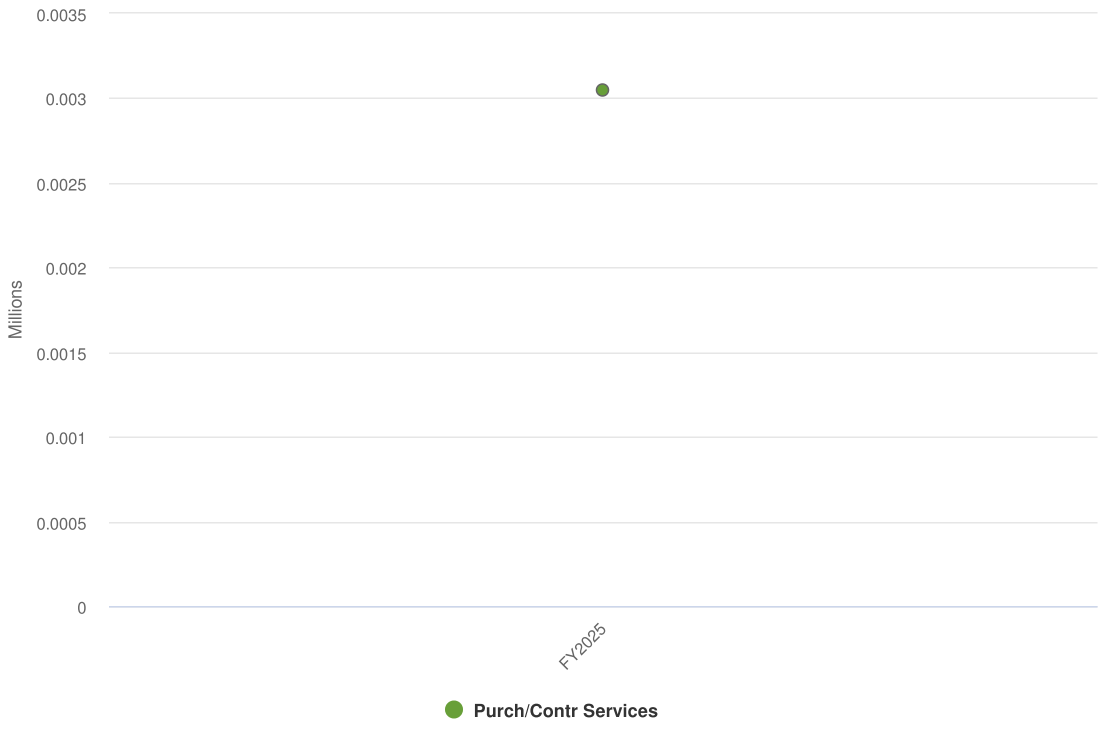


Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Housing and Development	$0	$0	$3,050	$0	-100%
Total Expenditures:	**$0**	**$0**	**$3,050**	**$0**	**-100%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Purch/Contr Services	$0	$0	$3,050	$0	-100%
Total Expense Objects:	**$0**	**$0**	**$3,050**	**$0**	**-100%**

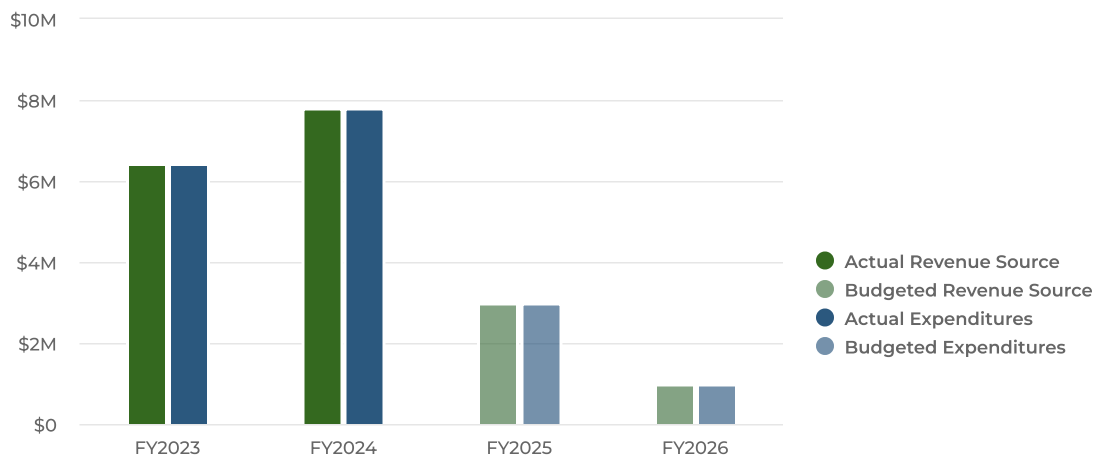
American Rescue Plan (Fund 230)

Accounts for all Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021 (HR1319, 117th Congress; Public Law No. 117?2). This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.

This is a special revenue fund (governmental) and is considered a major fund.

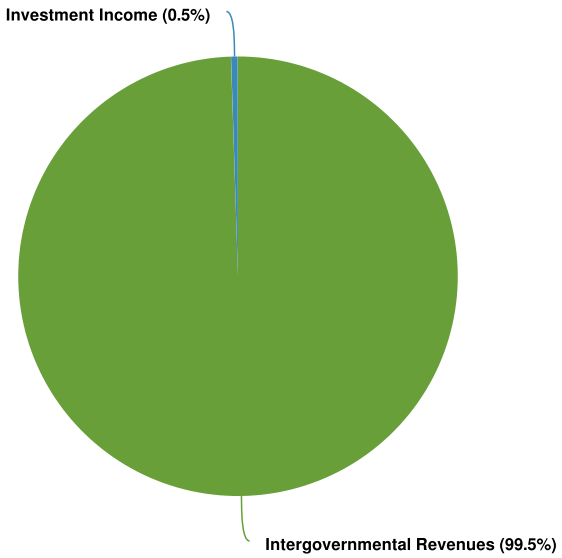
Summary

Newton County, GA is projecting $1M of revenue in FY2026, which represents a 66.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 66.6% or $2M to $1M in FY2026.



Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



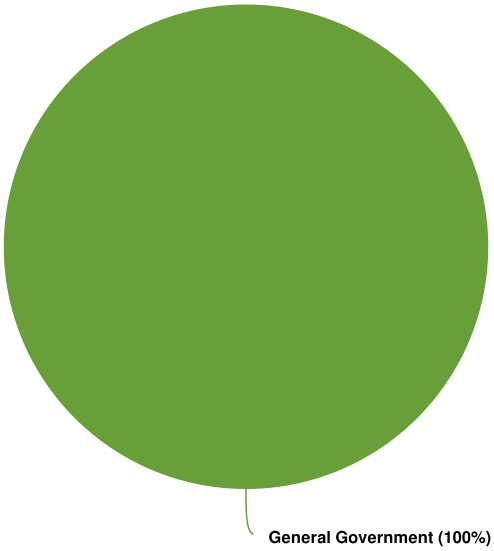
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

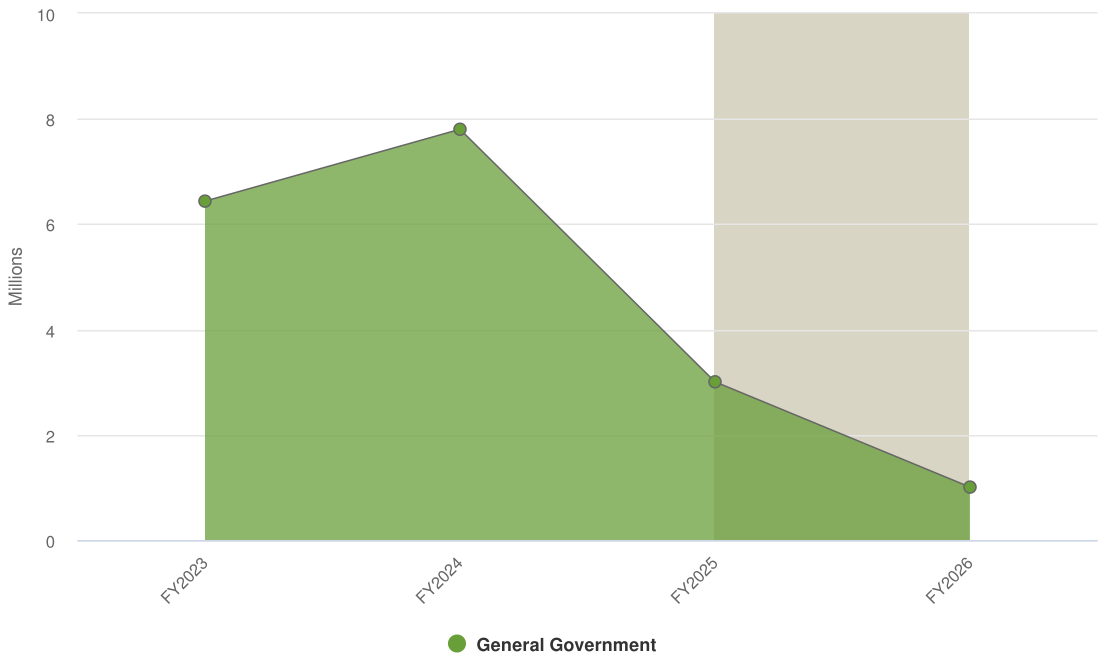
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Intergovernmental Revenues	$6,433,359	$7,799,961	$3,003,900	$1,000,000	-66.7%
Investment Income	$2,956	$1,416	$1,000	$5,000	400%
Total Revenue Source:	**$6,436,315**	**$7,801,377**	**$3,004,900**	**$1,005,000**	**-66.6%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

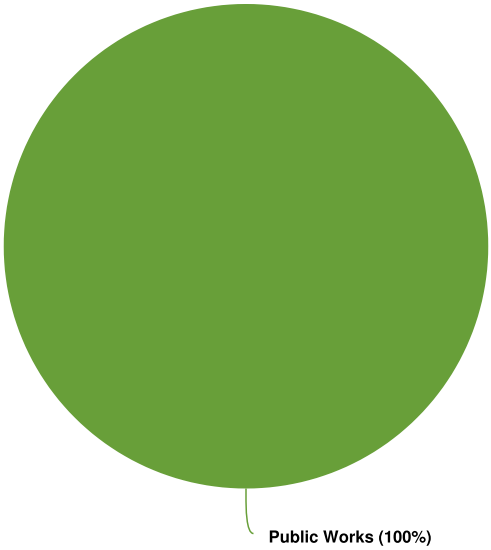


Grey background indicates budgeted figures.

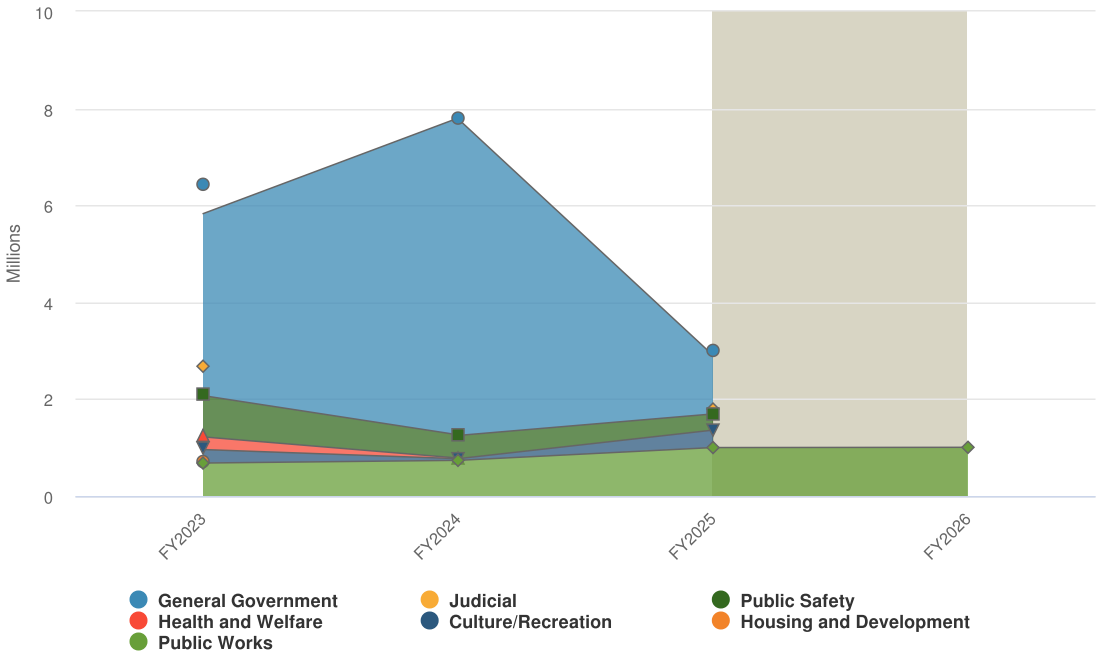
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
General Government	$6,436,315	$7,801,377	$3,004,900	$1,005,000	-66.6%
Total Revenue:	**$6,436,315**	**$7,801,377**	**$3,004,900**	**$1,005,000**	**-66.6%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

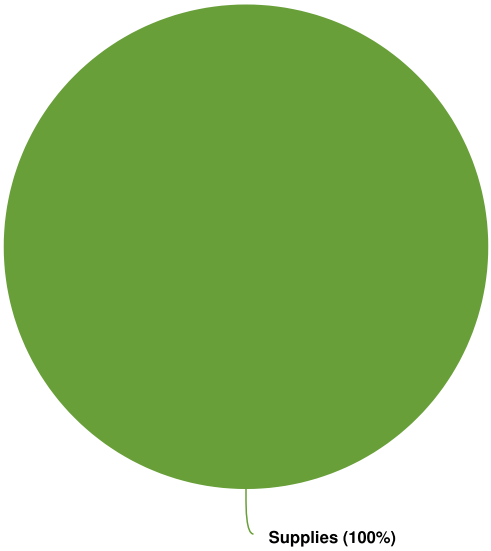


Grey background indicates budgeted figures.

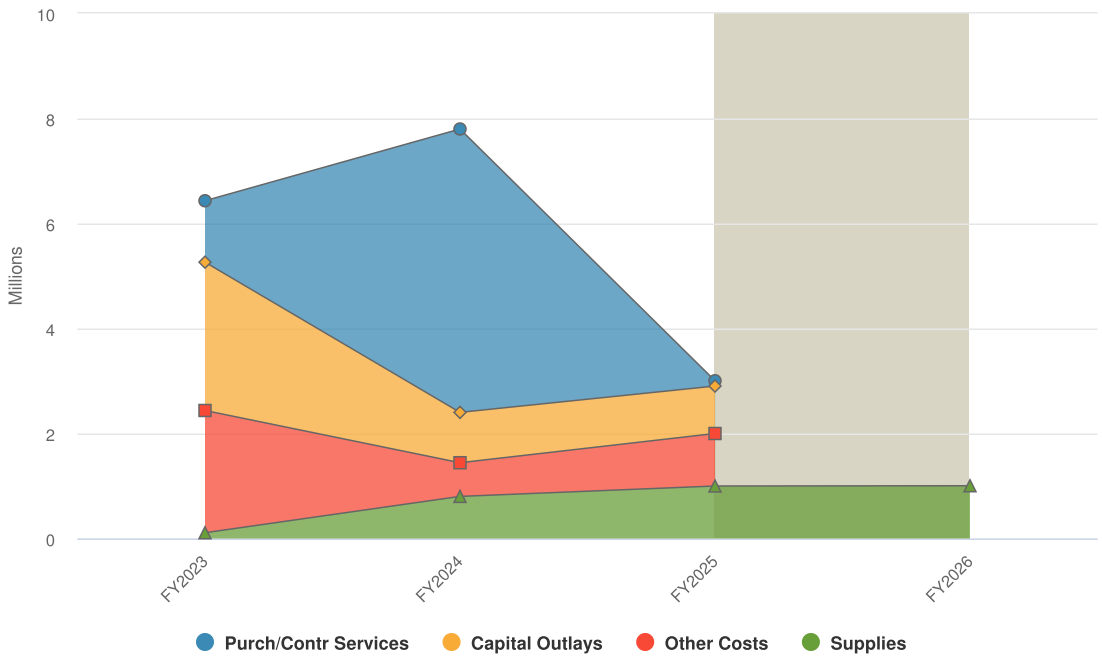
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
General Government	$3,755,072	$6,536,801	$1,210,000	$0	-100%
Judicial	$574,727	$0	$101,000	$0	-100%
Public Safety	$851,722	$479,082	$333,900	$0	-100%
Public Works	$680,404	$735,817	$1,000,000	$1,005,000	0.5%
Health and Welfare	$261,745	$13,832	$0	$0	0%
Culture/Recreation	$278,269	$34,429	$360,000	$0	-100%
Housing and Development	$31,420	$0	$0	$0	0%
Total Expenditures:	**$6,433,359**	**$7,799,961**	**$3,004,900**	**$1,005,000**	**-66.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Purch/Contr Services	$1,169,682	$5,397,152	$101,000	$0	-100%
Supplies	$109,742	$801,847	$1,000,000	$1,005,000	0.5%
Capital Outlays	$2,825,176	$959,156	$903,900	$0	-100%
Other Costs	$2,328,759	$641,807	$1,000,000	$0	-100%
Total Expense Objects:	**$6,433,359**	**$7,799,961**	**$3,004,900**	**$1,005,000**	**-66.6%**

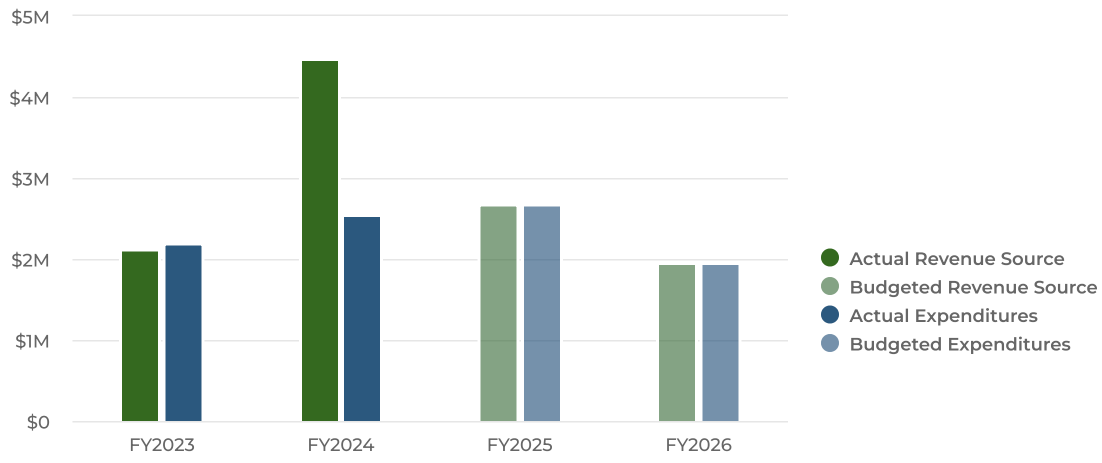
Multiple Grant Fund (Fund 250)

This fund is used to account for various grant awards received by the county for a variety of uses. These funds are restricted to be used for the intended grant purposes.

This is a special revenue fund (governmental) and is considered a non-major fund.

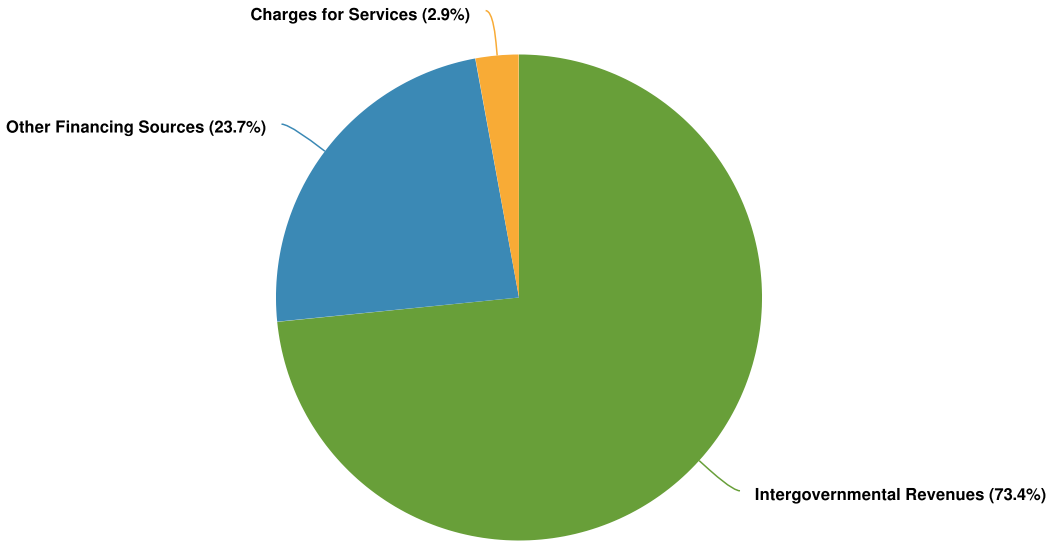
Summary

Newton County, GA is projecting $1.96M of revenue in FY2026, which represents a 27.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 27.1% or $725.44K to $1.96M in FY2026.

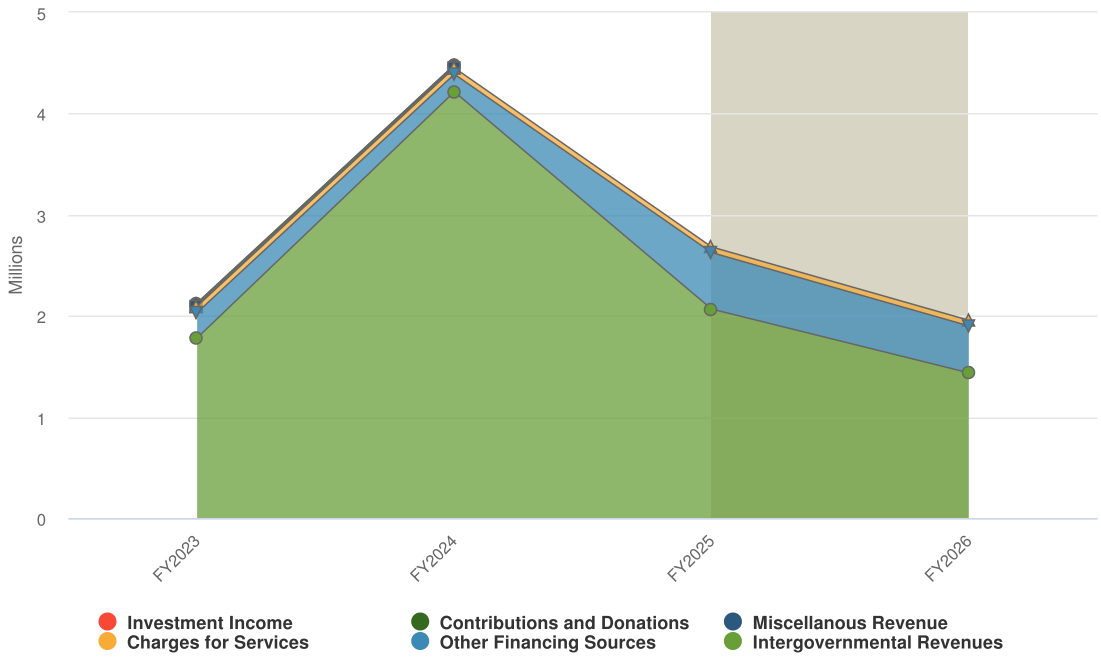


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



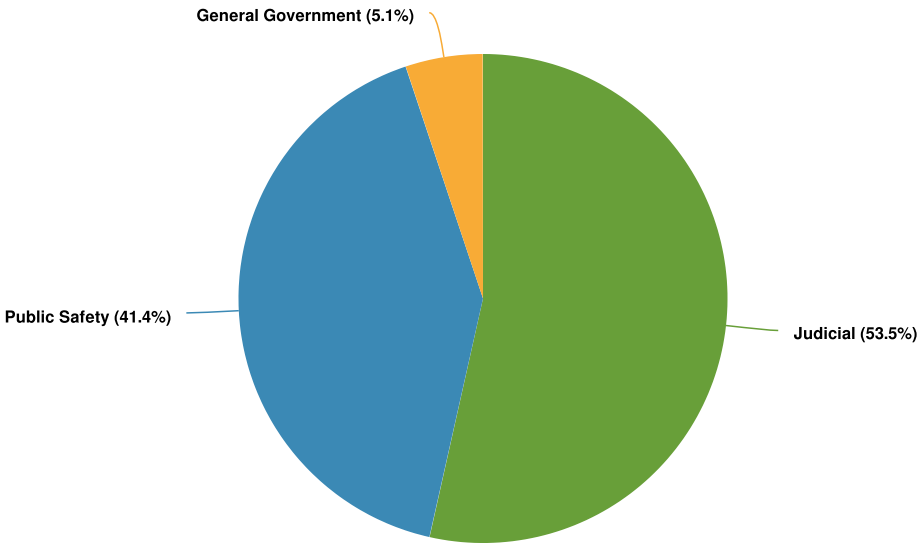
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

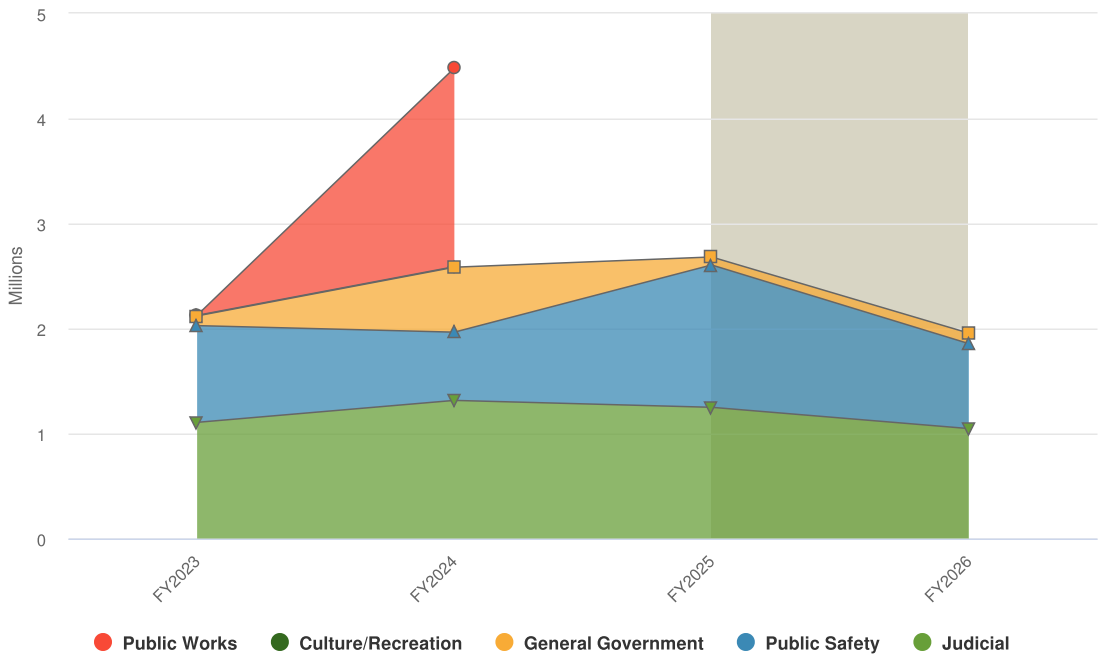
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Intergovernmental Revenues	$1,781,395	$4,215,929	$2,066,576	$1,436,016	-30.5%
Charges for Services	$63,724	$63,212	$56,000	$56,000	0%
Investment Income	$129	$132	$0	$0	0%
Contributions and Donations	$27,250	$23,720	$0	$0	0%
Miscellanous Revenue	$3,600	$4,000	$0	$0	0%
Other Financing Sources	$250,397	$173,834	$558,749	$463,865	-17%
Total Revenue Source:	**$2,126,496**	**$4,480,827**	**$2,681,325**	**$1,955,881**	**-27.1%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

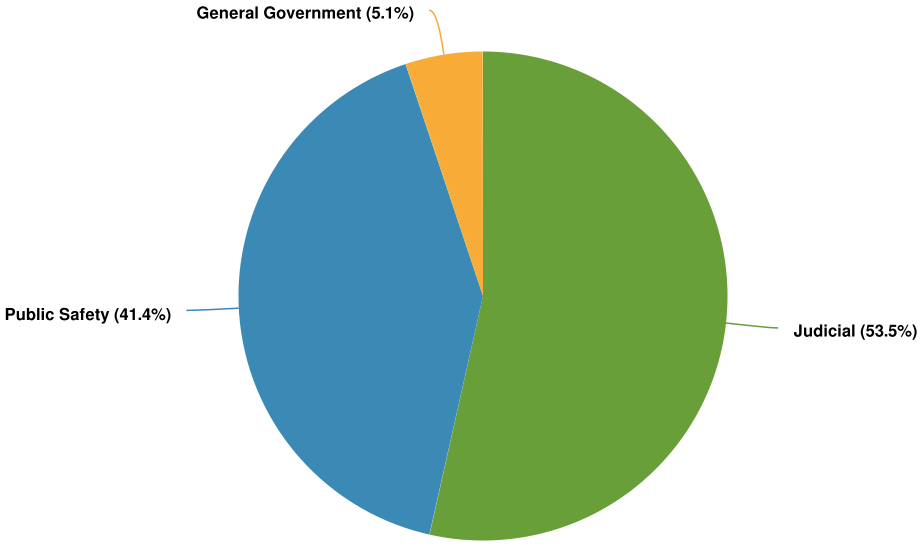


Grey background indicates budgeted figures.

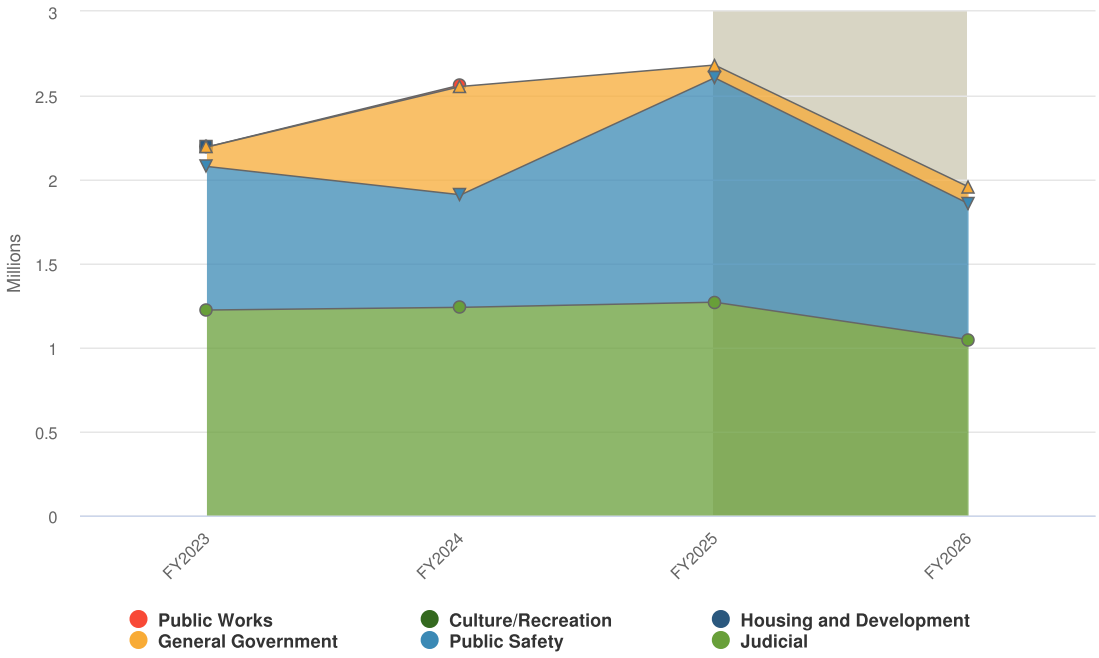
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
General Government	$92,514	$618,530	$76,082	$100,000	31.4%
Judicial	$1,106,156	$1,315,280	$1,249,529	$1,046,877	-16.2%
Public Safety	$921,326	$649,877	$1,355,714	$809,004	-40.3%
Public Works	$1,500	$1,892,140	$0	$0	0%
Culture/Recreation	$5,000	$5,000	$0	$0	0%
Total Revenue:	**$2,126,496**	**$4,480,827**	**$2,681,325**	**$1,955,881**	**-27.1%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

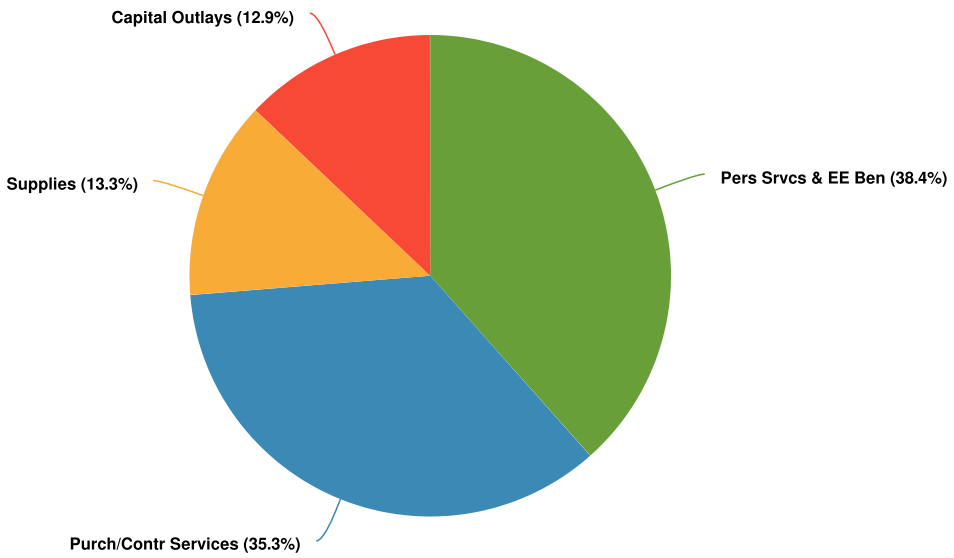


Grey background indicates budgeted figures.

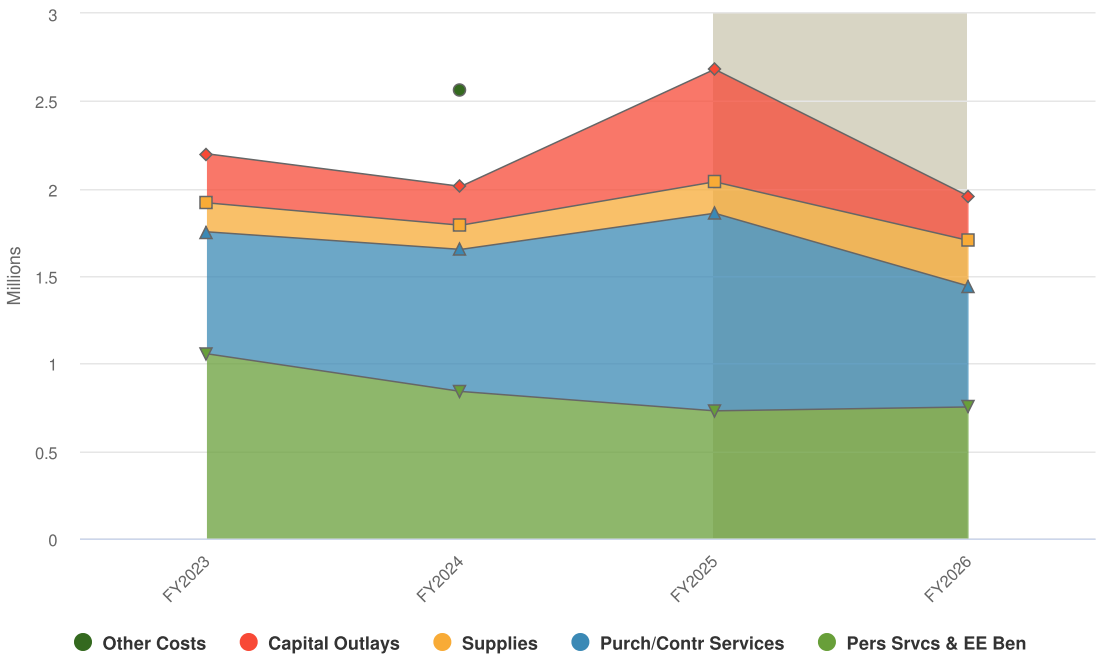
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
General Government	$115,561	$644,878	$76,082	$100,000	31.4%
Judicial	$1,223,077	$1,238,970	$1,269,529	$1,046,877	-17.5%
Public Safety	$854,555	$669,943	$1,335,714	$809,004	-39.4%
Public Works	$294	$9,112	$0	$0	0%
Culture/Recreation	$4,797	$0	$0	$0	0%
Housing and Development	$147		$0		N/A
Total Expenditures:	**$2,198,430**	**$2,562,903**	**$2,681,325**	**$1,955,881**	**-27.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$1,055,610	$840,353	$729,486	$751,612	3%
Purch/Contr Services	$696,928	$811,595	$1,129,195	$690,608	-38.8%
Supplies	$165,616	$138,101	$179,644	$260,669	45.1%
Capital Outlays	$280,276	$221,956	$643,000	$252,992	-60.7%
Other Costs	$0	$550,898	$0	$0	0%
Total Expense Objects:	**$2,198,430**	**$2,562,903**	**$2,681,325**	**$1,955,881**	**-27.1%**

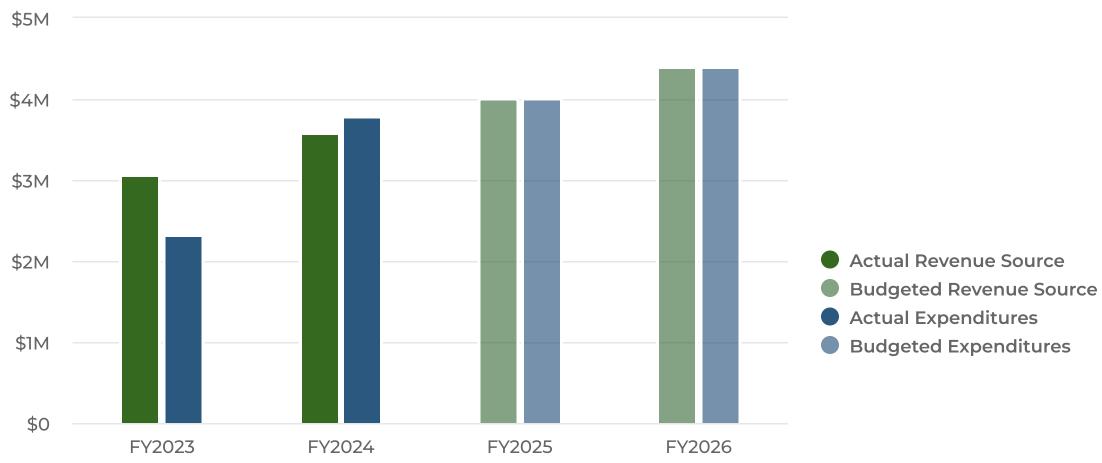
Fire Districts (Fund 271)

This fund accounts for the county's fire tax district. The tax revenues are approved to help fund the fire protection program of the county. Each year a millage rate is set for the fire tax.

This is a special revenue fund (governmental) and is a non-major fund.

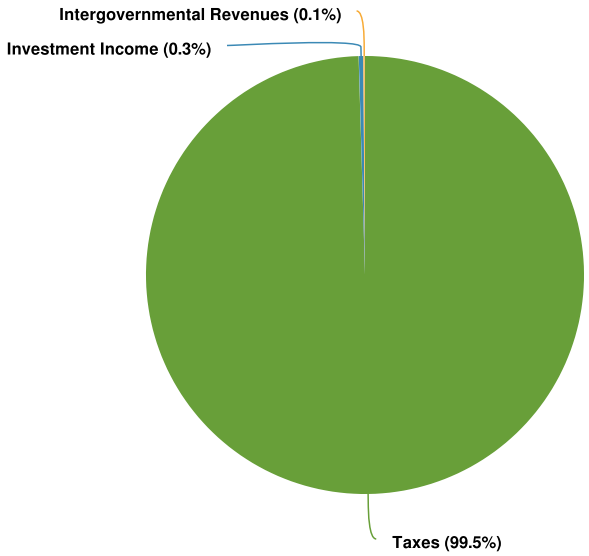
Summary

Newton County, GA is projecting $4.42M of revenue in FY2026, which represents a 9.9% increase over the prior year. Budgeted expenditures are projected to increase by 9.9% or $397.68K to $4.42M in FY2026.

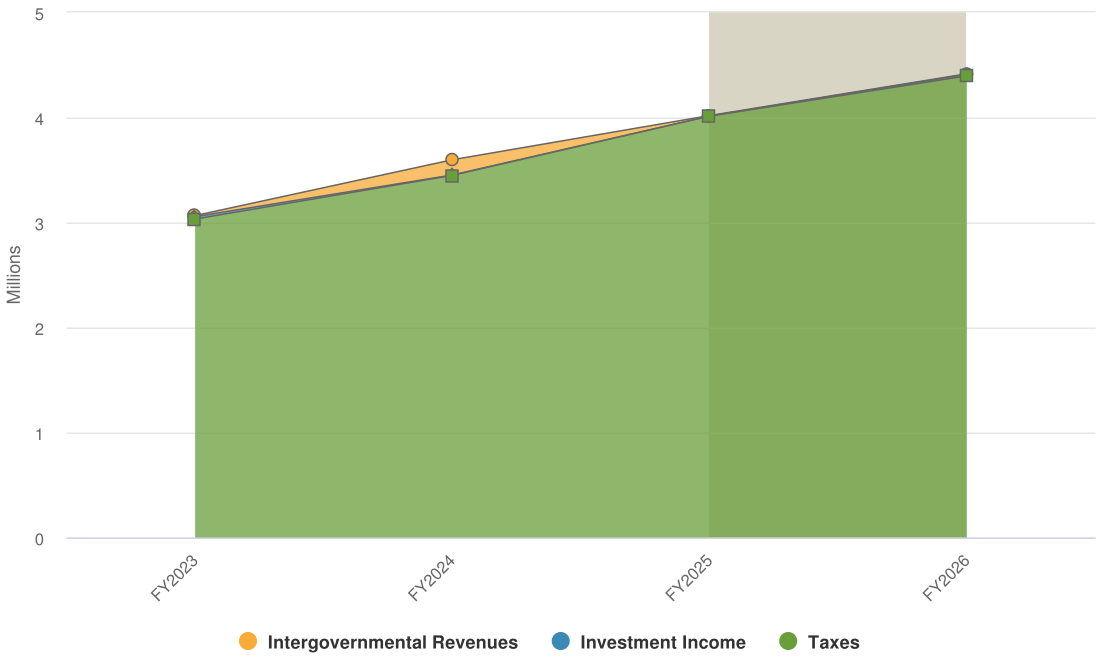


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



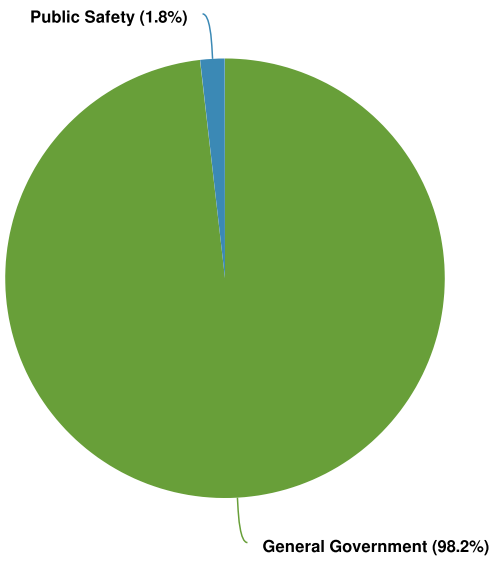
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

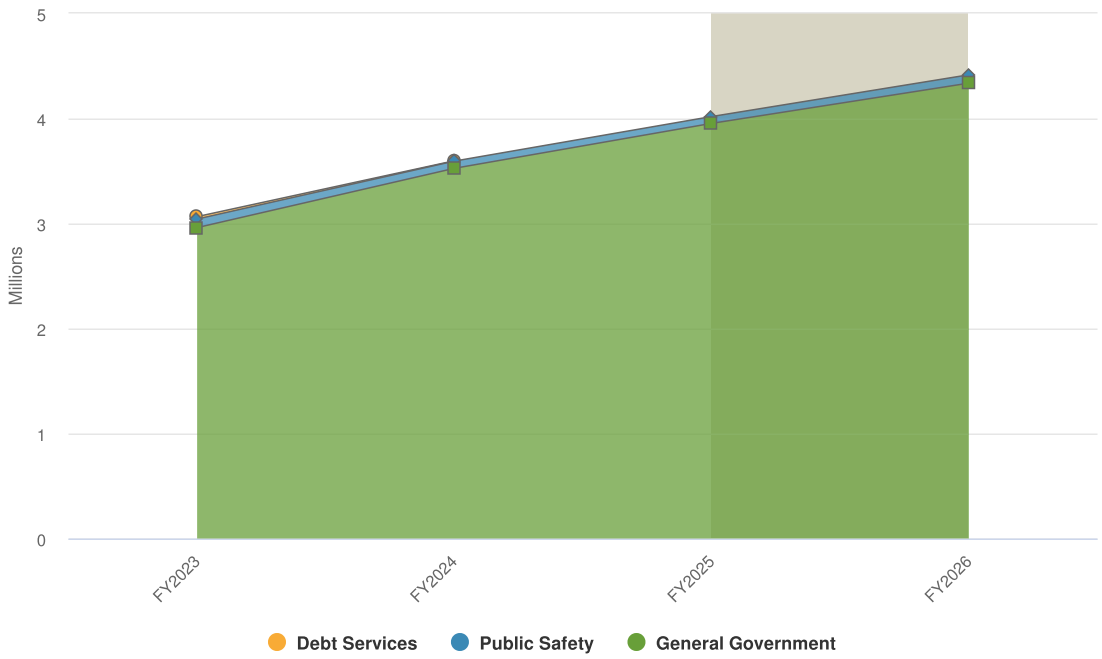
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Taxes	$3,032,814	$3,448,757	$4,013,225	$4,396,350	9.5%
Intergovernmental Revenues	$9,621	$144,778	$5,000	$5,000	0%
Investment Income	$23,170	$4,092	$500	$15,000	2,900%
Total Revenue Source:	**$3,065,604**	**$3,597,628**	**$4,018,725**	**$4,416,350**	**9.9%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

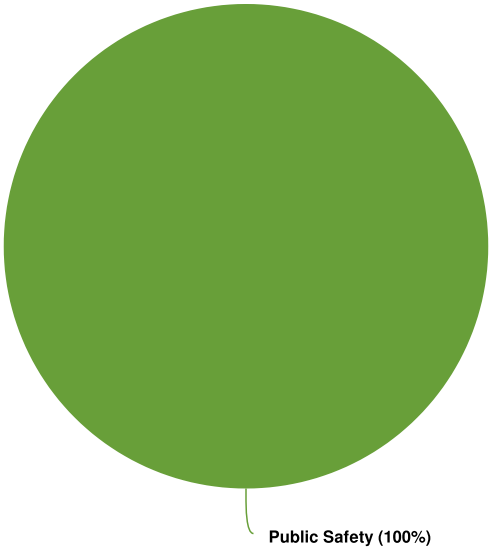


Grey background indicates budgeted figures.

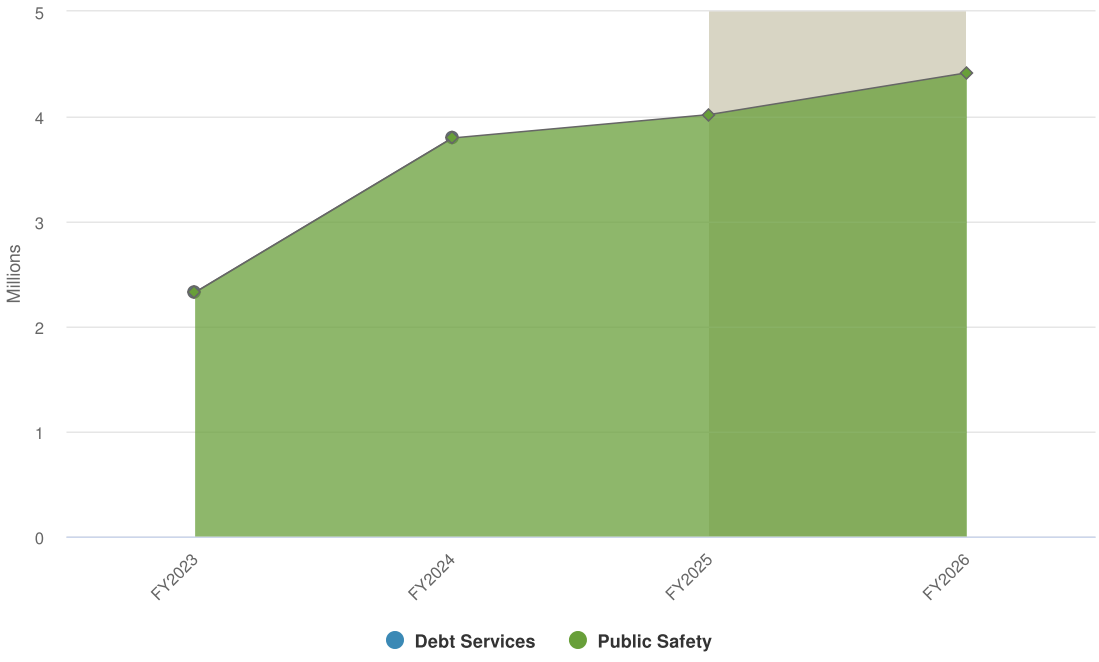
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
General Government	$2,960,793	$3,525,640	$3,953,725	$4,336,850	9.7%
Public Safety	$81,641	$68,687	$65,000	$79,500	22.3%
Debt Services	$23,170	$3,301	$0	$0	0%
Total Revenue:	**$3,065,604**	**$3,597,628**	**$4,018,725**	**$4,416,350**	**9.9%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

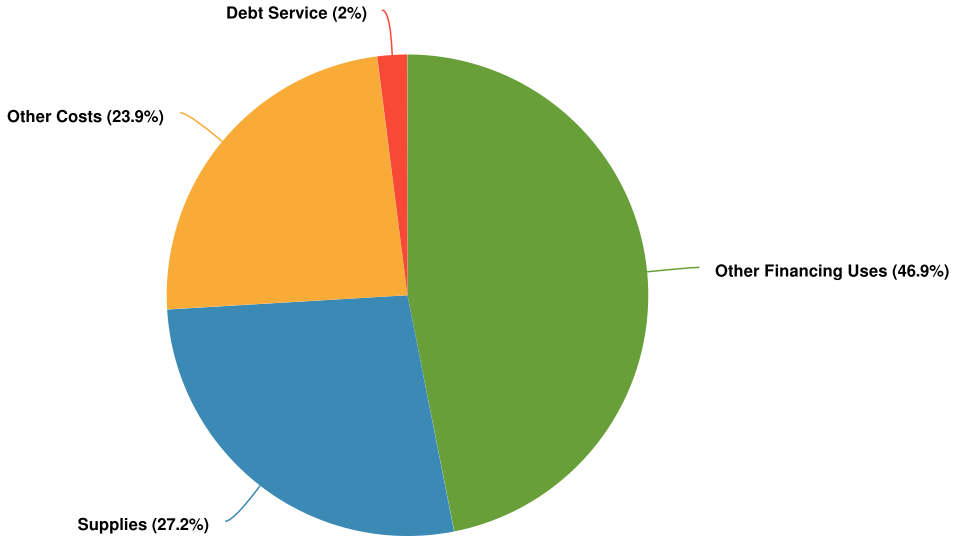


Grey background indicates budgeted figures.

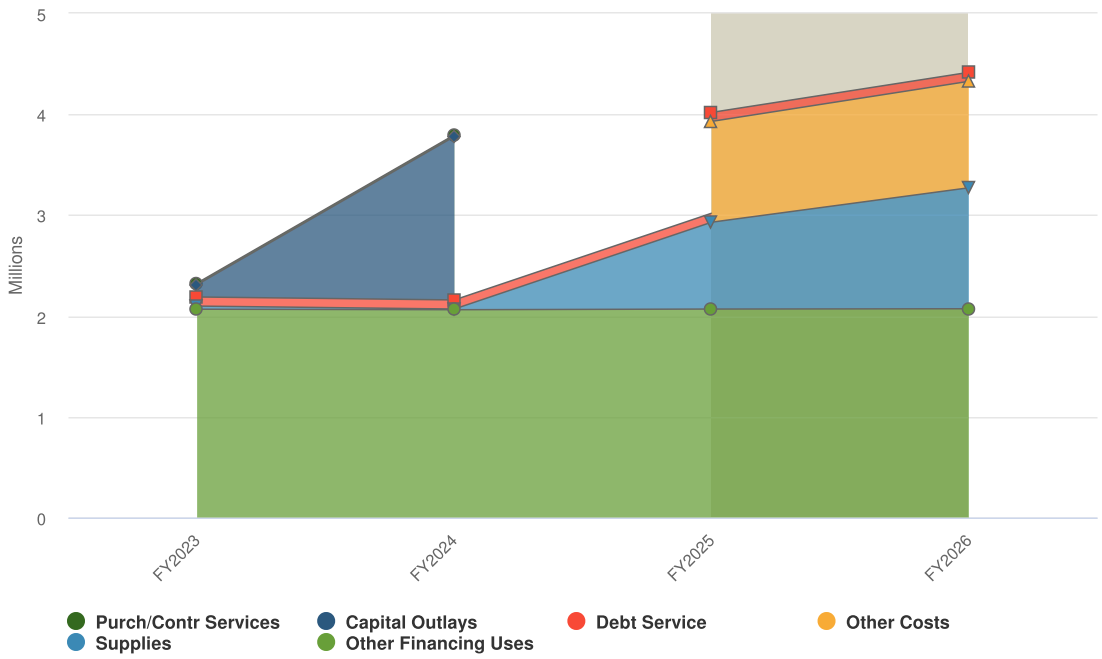
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Public Safety	$2,325,216	$3,795,110	$4,018,725	$4,416,400	9.9%
Debt Services	$1,000	$1,000	$0	$0	0%
Total Expenditures:	**$2,326,216**	**$3,796,110**	**$4,018,725**	**$4,416,400**	**9.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Purch/Contr Services	$16,535	$16,756	$0	$0	0%
Supplies	$31,142	$6,912	$861,662	$1,200,000	39.3%
Capital Outlays	$122,051	$1,620,908	$0	$0	0%
Other Costs	$0	$0	$1,000,000	$1,056,221	5.6%
Debt Service	$90,159	$90,159	$89,160	$89,154	0%
Other Financing Uses	$2,066,330	$2,061,375	$2,067,903	$2,071,025	0.2%
Total Expense Objects:	**$2,326,216**	**$3,796,110**	**$4,018,725**	**$4,416,400**	**9.9%**

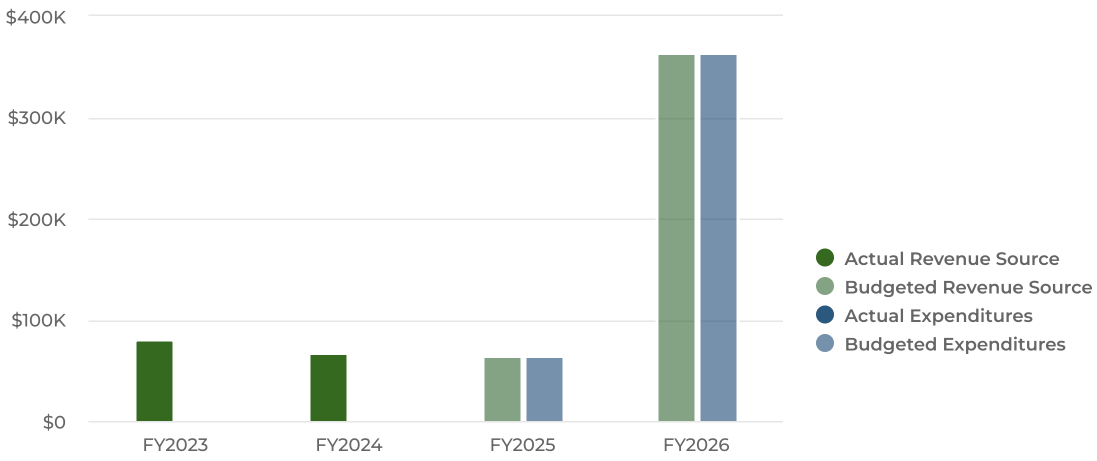
Hotel/Motel (Fund 275)

Accounts for the hotel/motel taxes collected as required by general law. If a government expends the any portion of these tax proceeds in another fund, the government must report the tax revenue in this fund first and then transfer the proceeds to the appropriate fund. Note that, because of the very specific expenditure, budgeting, and reporting requirements applicable to the restricted portion of this tax revenue, expenditures of the restricted portion should be accounted for in this fund only (unless the funds are being used to finance construction projects or to make debt service payments specifically authorized/required by state law).

This is a special revenue fund (governmental) and is considerd a non-major fund.

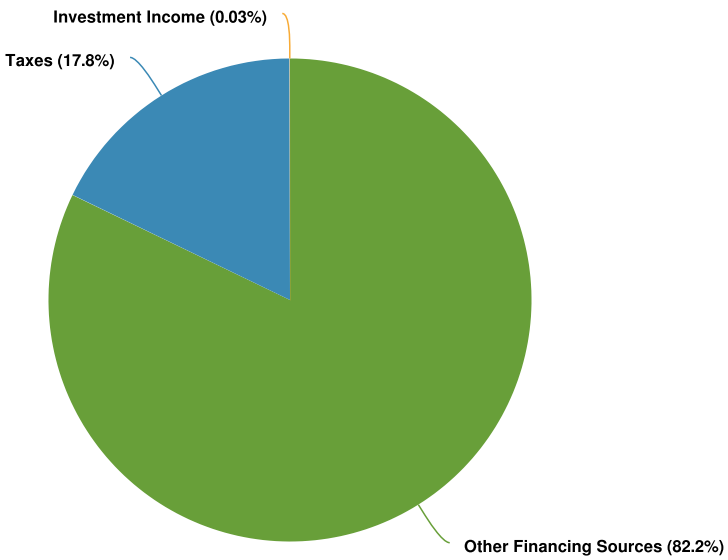
Summary

Newton County, GA is projecting $365.1K of revenue in FY2026, which represents a 460.8% increase over the prior year. Budgeted expenditures are projected to increase by 460.8% or $300K to $365.1K in FY2026.

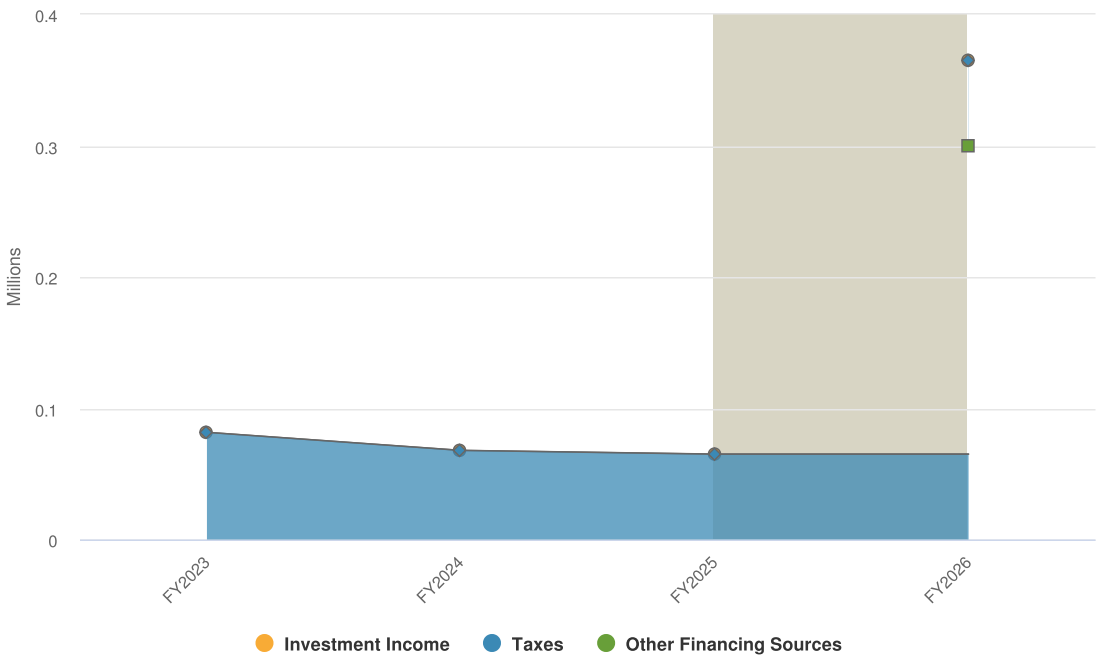


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



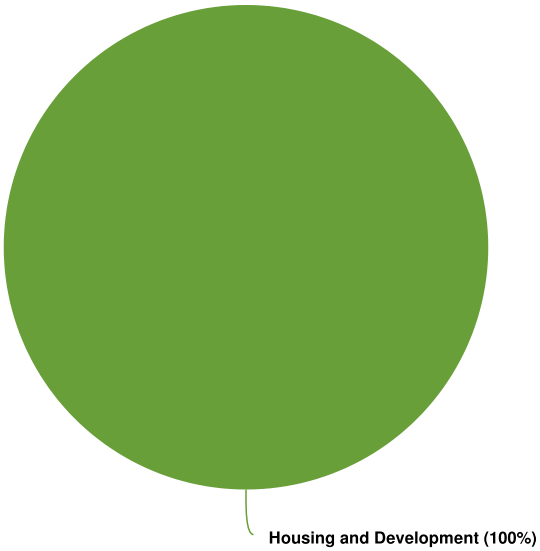
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

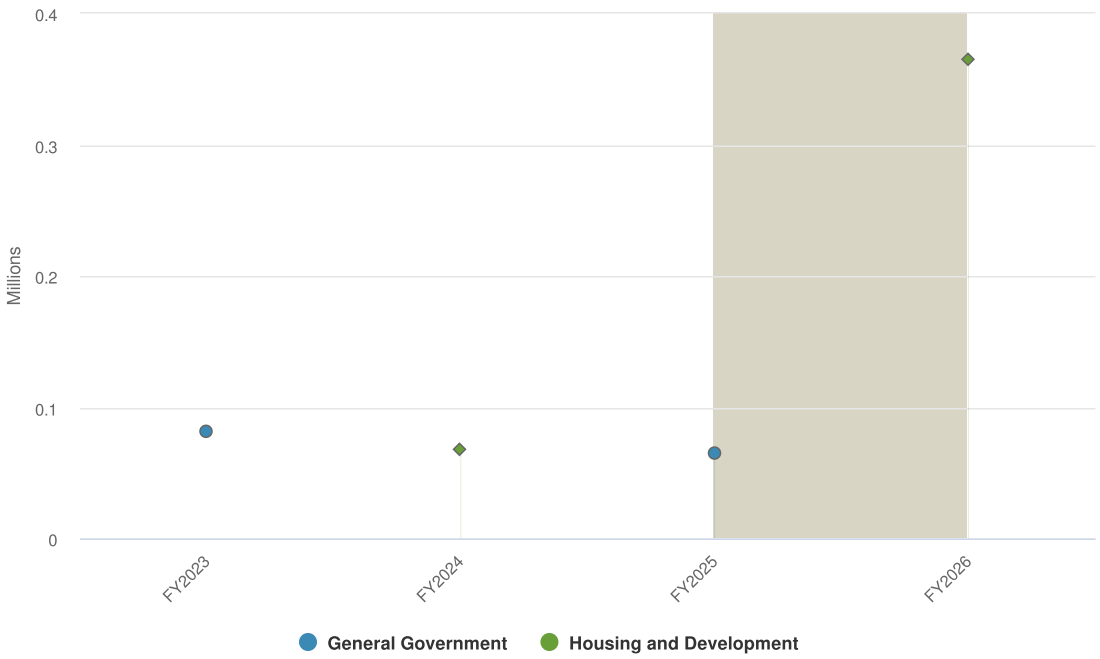
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Taxes	$81,646	$67,879	$65,000	$65,000	0%
Investment Income	$24	$54	$100	$100	0%
Other Financing Sources		$0		$300,000	N/A
Total Revenue Source:	**$81,670**	**$67,933**	**$65,100**	**$365,100**	**460.8%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

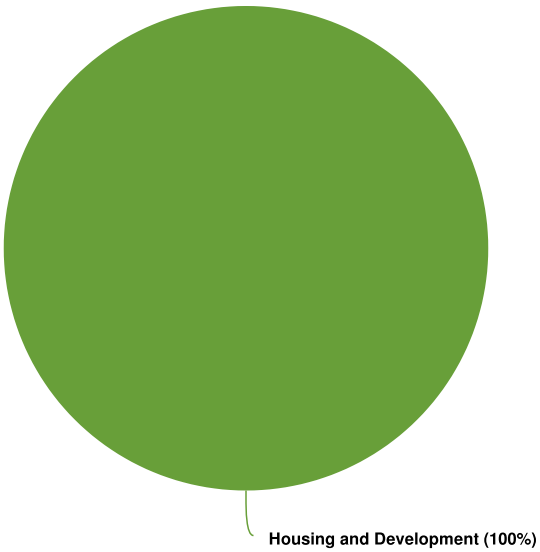


Grey background indicates budgeted figures.

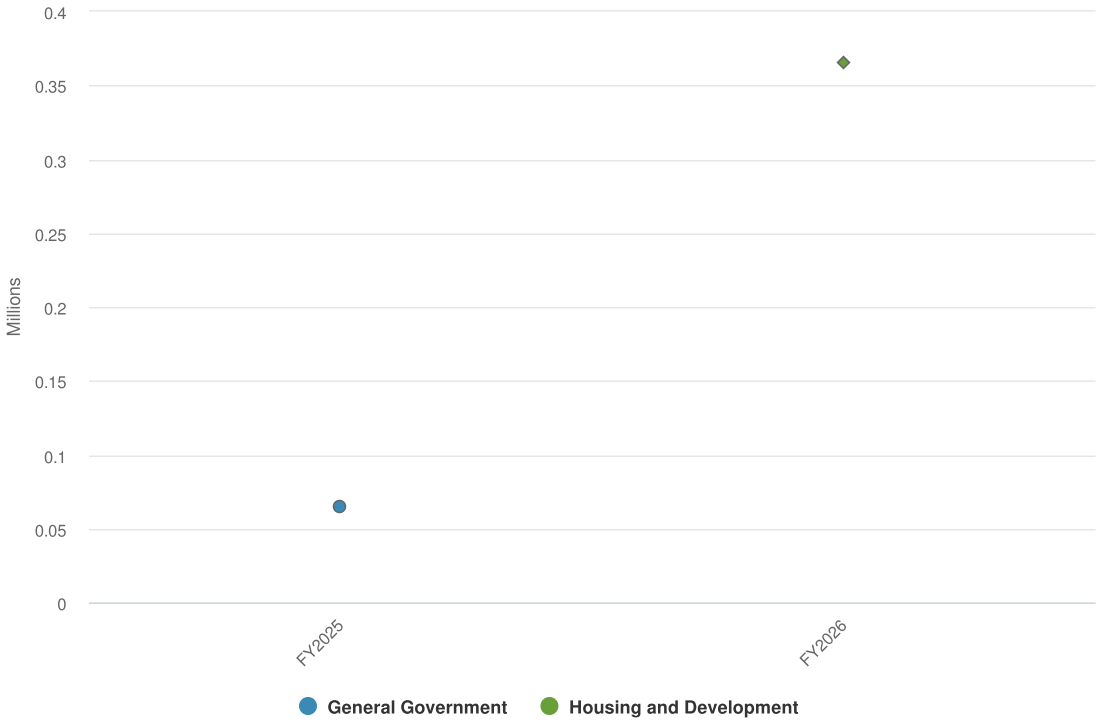
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
General Government	$81,670		$65,100		N/A
Housing and Development		$67,933		$365,100	N/A
Total Revenue:	**$81,670**	**$67,933**	**$65,100**	**$365,100**	**460.8%**

Expenditures by Function

Budgeted Expenditures by Function



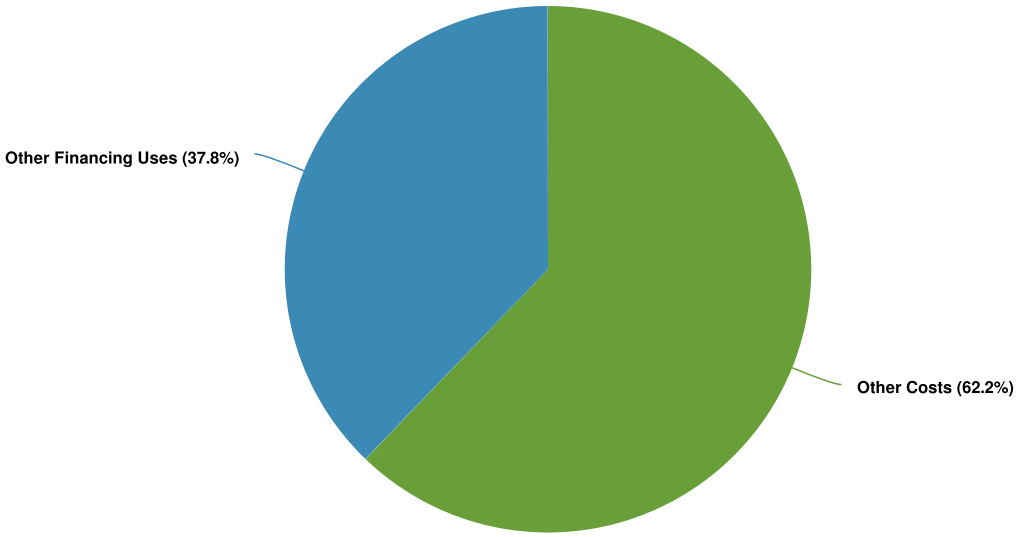
Budgeted and Historical Expenditures by Function



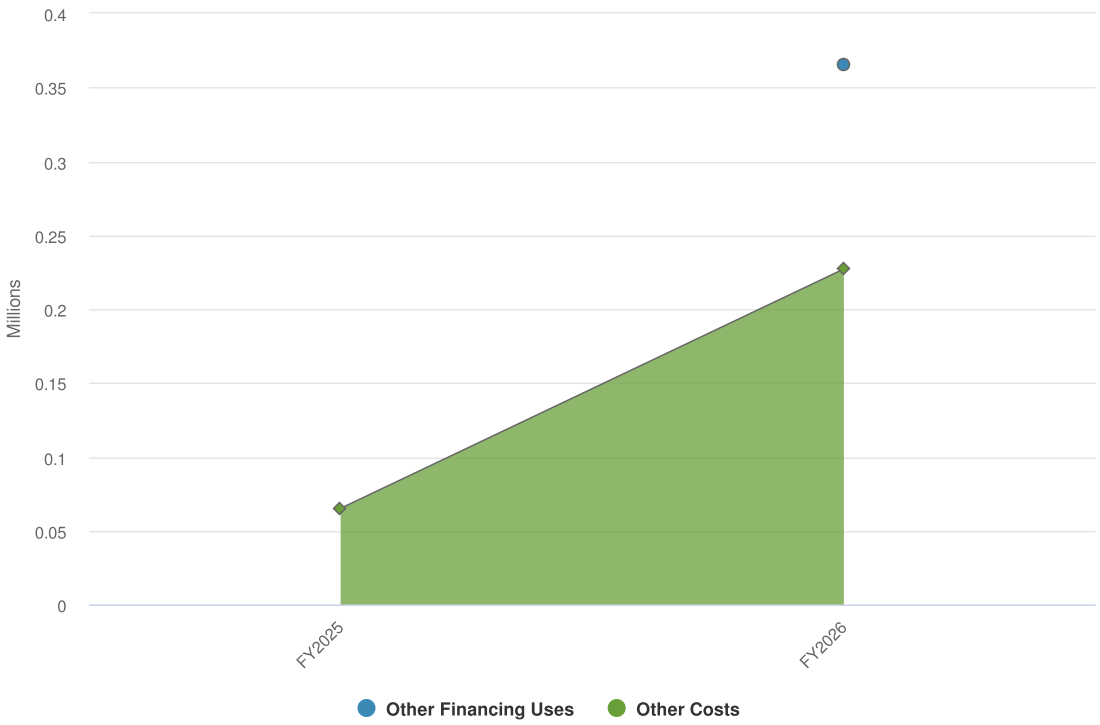
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
General Government	$0		$65,100		N/A
Housing and Development		$0		$365,100	N/A
Total Expenditures:	**$0**	**$0**	**$65,100**	**$365,100**	**460.8%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Other Costs	$0	$0	$65,100	$227,100	248.8%
Other Financing Uses		$0		$138,000	N/A
Total Expense Objects:	**$0**	**$0**	**$65,100**	**$365,100**	**460.8%**

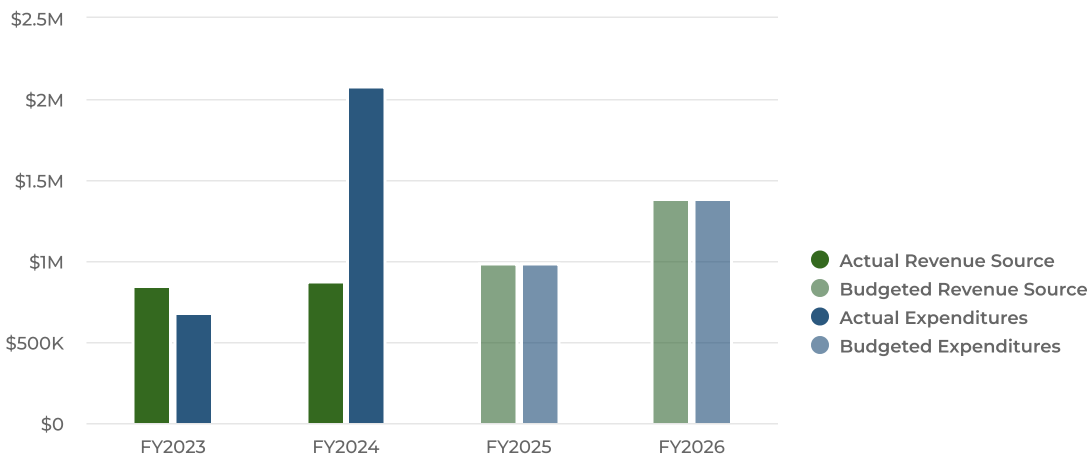
Impact Fee (Fund 350)

This is a capital project fund established to account for all Impact Fee funds collected by the County that are used for certain approved projects under the Impact Fee Plan which includes library, recreation, roads and bridges, admin, and CIE.

This is a capital fund (governmental) and is considered a major fund.

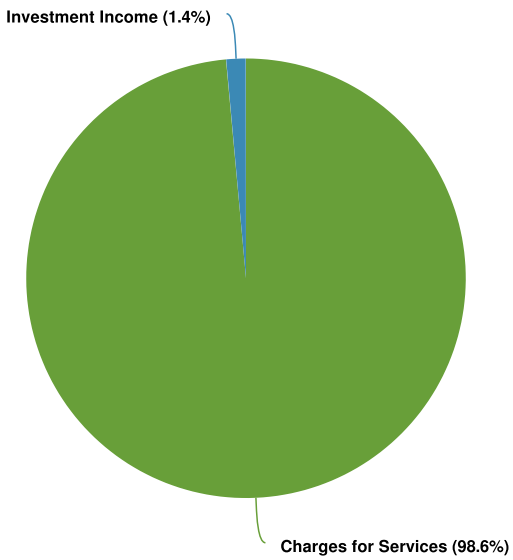
Summary

Newton County, GA is projecting $1.39M of revenue in FY2026, which represents a 41.1% increase over the prior year. Budgeted expenditures are projected to increase by 41.1% or $405.7K to $1.39M in FY2026.

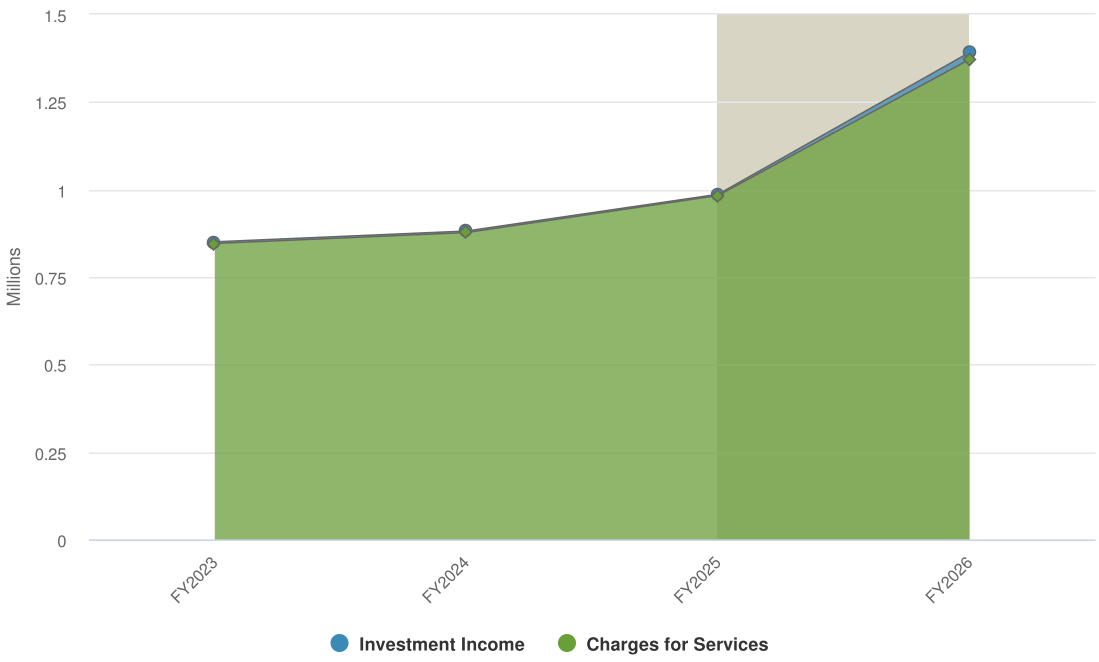


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



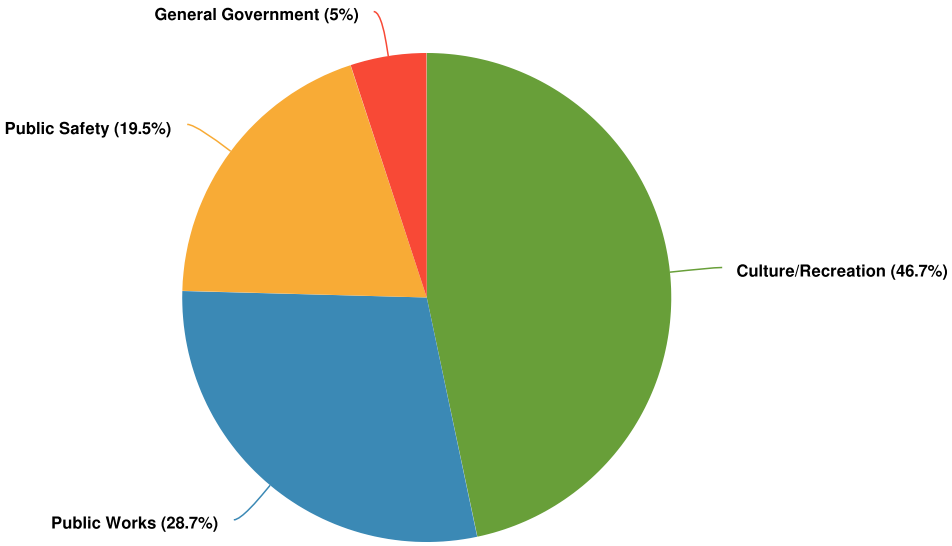
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					

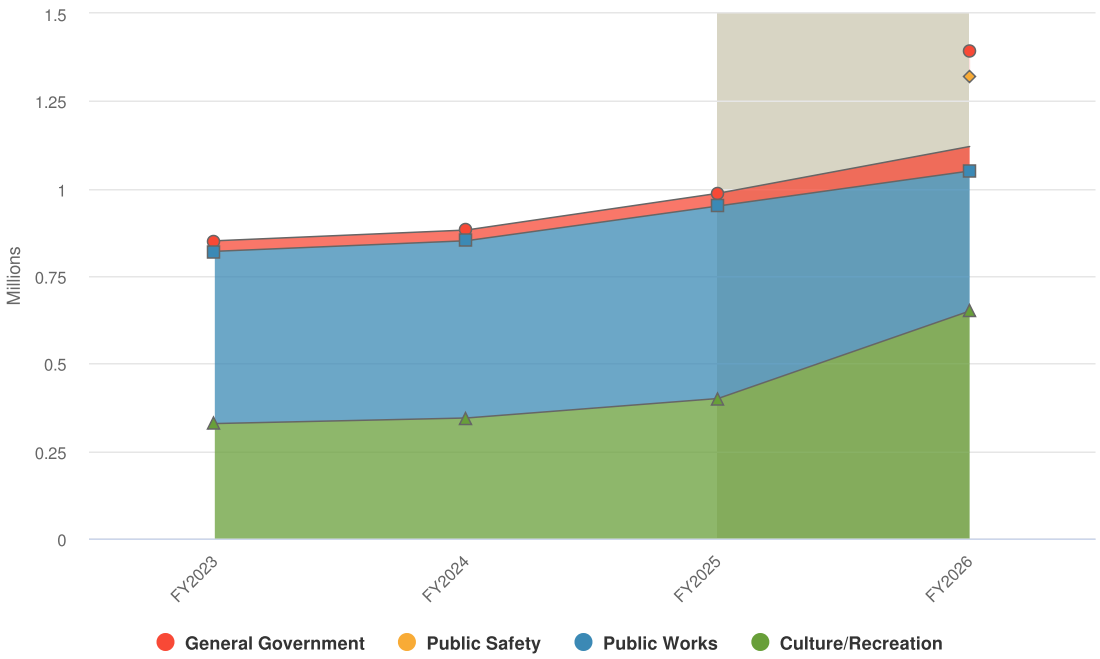
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Charges for Services	$845,766	$876,966	$982,800	$1,372,000	39.6%
Investment Income	$4,732	$4,372	$3,500	$20,000	471.4%
Total Revenue Source:	**$850,498**	**$881,338**	**$986,300**	**$1,392,000**	**41.1%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

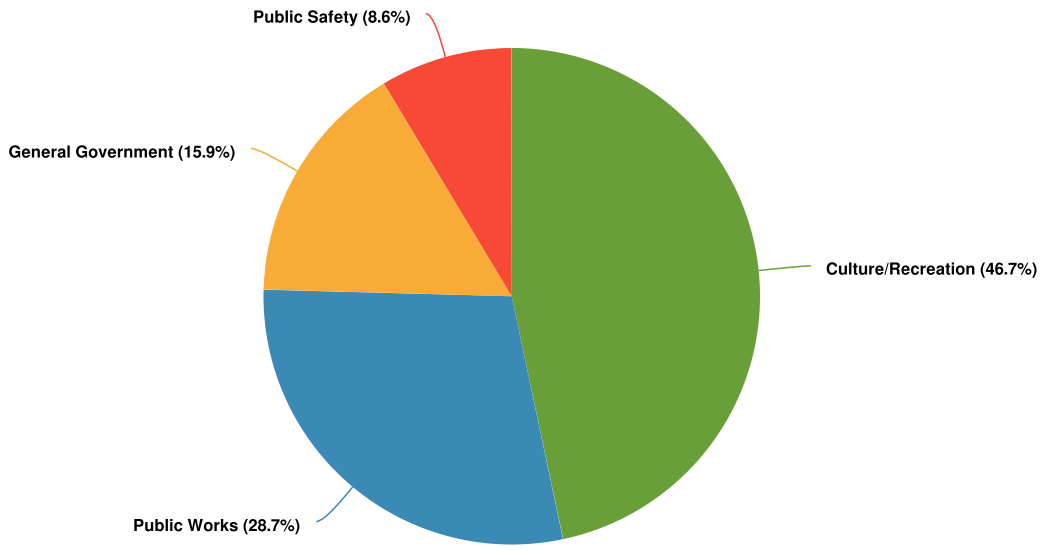


Grey background indicates budgeted figures.

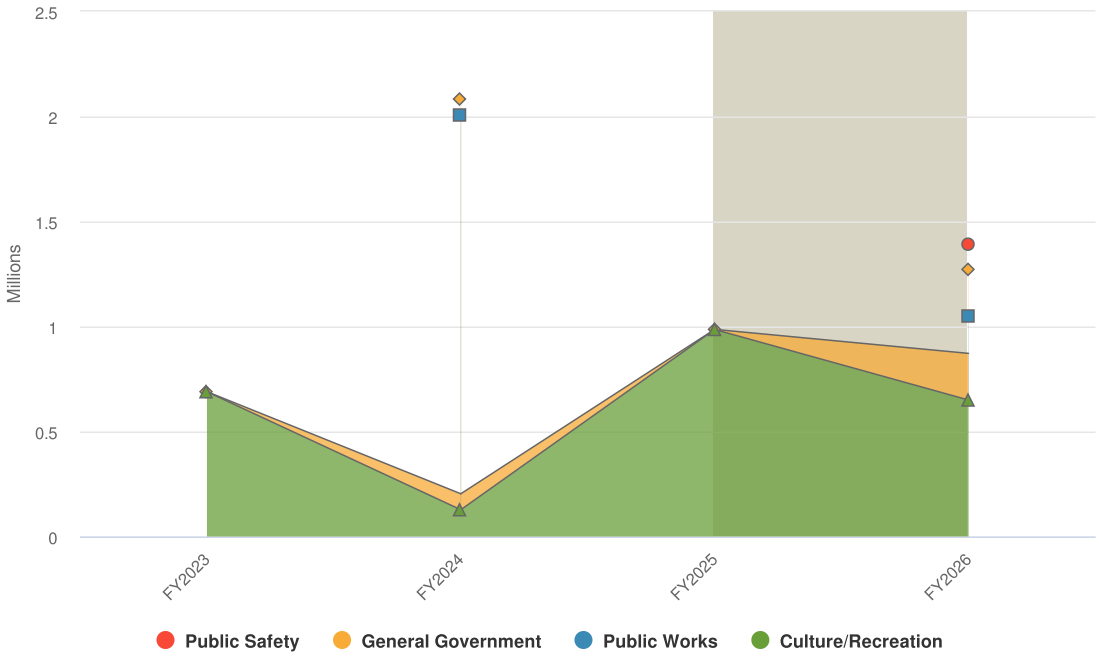
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
General Government	$30,034	$30,607	$36,300	$70,000	92.8%
Public Safety		$0		$272,000	N/A
Public Works	$492,096	$506,441	$550,000	$400,000	-27.3%
Culture/Recreation	$328,368	$344,289	$400,000	$650,000	62.5%
Total Revenue:	**$850,498**	**$881,338**	**$986,300**	**$1,392,000**	**41.1%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

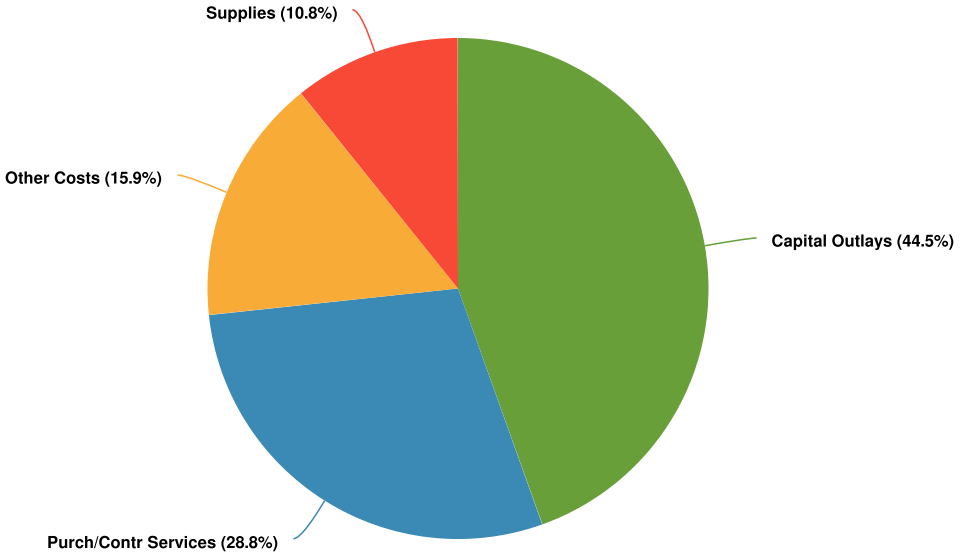


Grey background indicates budgeted figures.

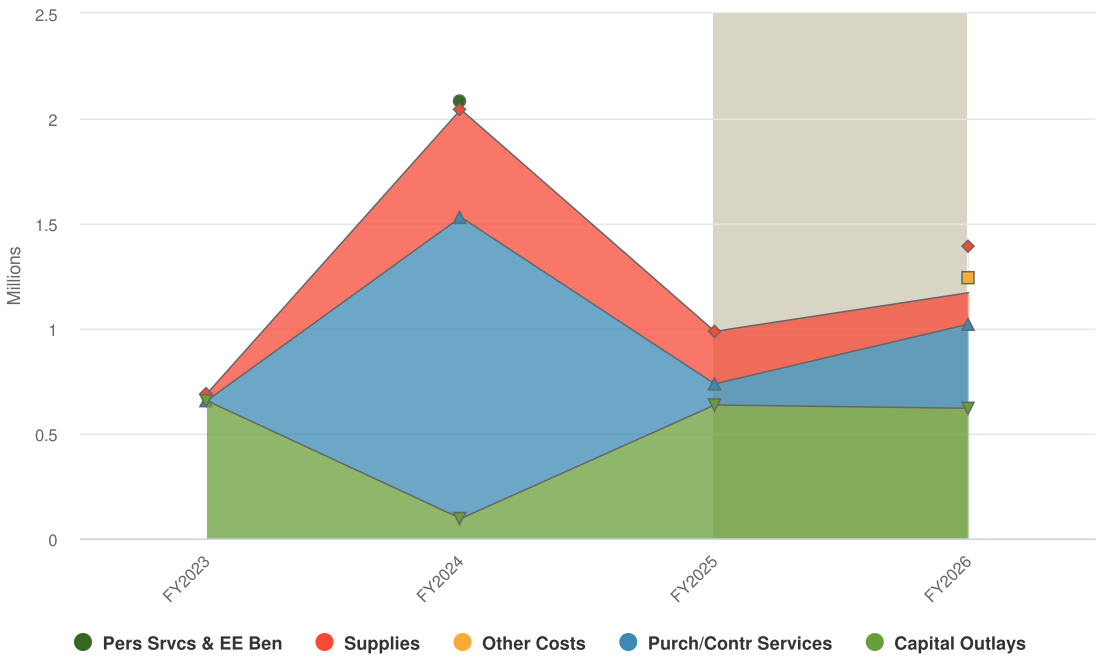
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
General Government	$312	$76,077	$500	$222,000	44,300%
Public Safety		$0		$120,000	N/A
Public Works	$0	$1,879,663	$0	$400,000	N/A
Culture/Recreation	$689,325	$127,445	$985,800	$650,000	-34.1%
Total Expenditures:	**$689,637**	**$2,083,185**	**$986,300**	**$1,392,000**	**41.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben		$39,929		$0	N/A
Purch/Contr Services	$312	$1,435,376	$100,500	$400,500	298.5%
Supplies	$33,018	$512,898	$250,000	$150,000	-40%
Capital Outlays	$656,306	$94,981	$635,800	$620,000	-2.5%
Other Costs	$0	$0	$0	$221,500	N/A
Total Expense Objects:	**$689,637**	**$2,083,185**	**$986,300**	**$1,392,000**	**41.1%**

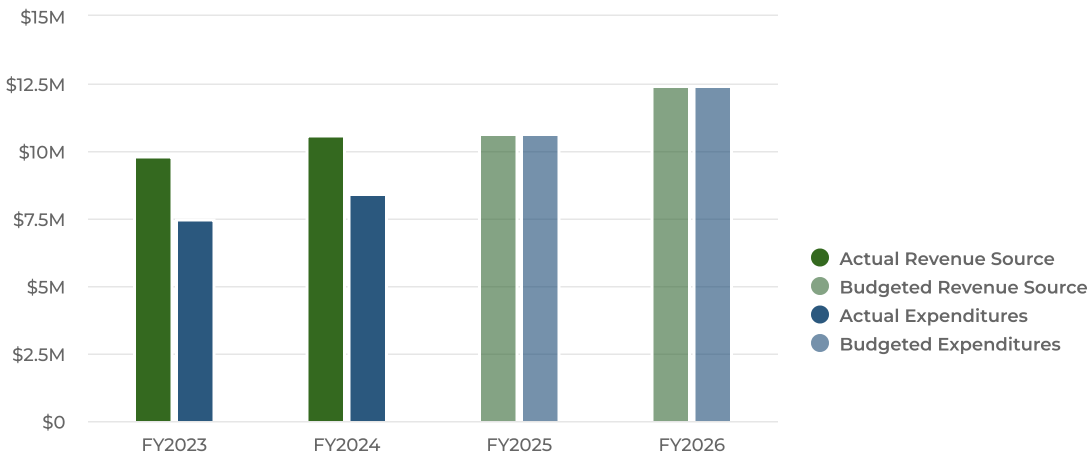
Cornish Creek Water (Fund 505)

This fund is used to account for the revenues and expenses relating to the operation and maintenance of the Cornish Creek Reservoir and Williams Street water system.

This is an enterprise fund (proprietary).

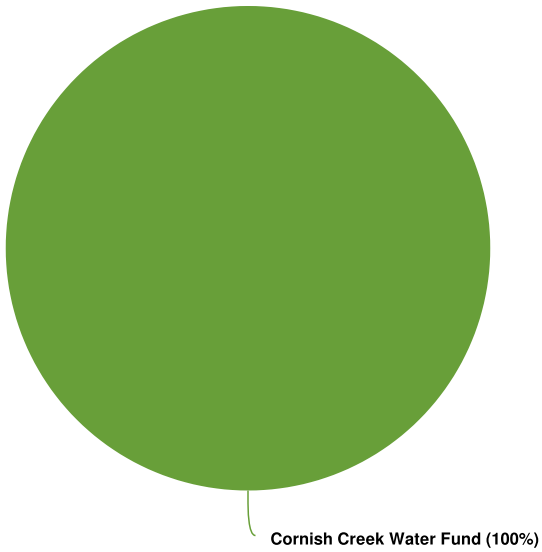
Summary

Newton County, GA is projecting $12.47M of revenue in FY2026, which represents a 16.9% increase over the prior year. Budgeted expenditures are projected to increase by 16.9% or $1.8M to $12.47M in FY2026.

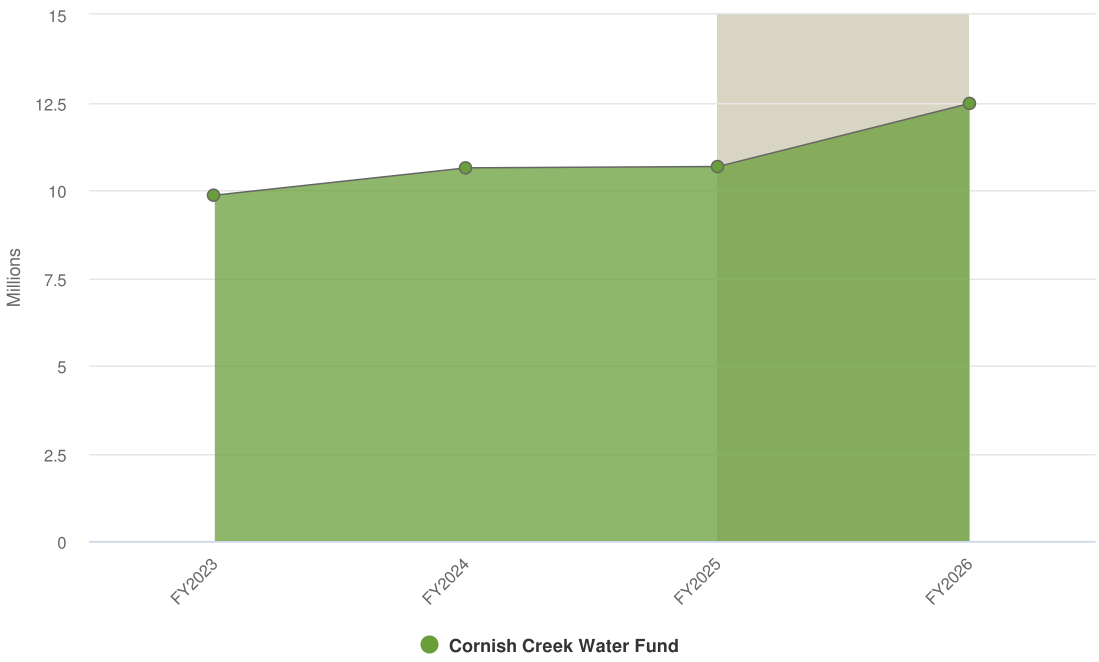


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



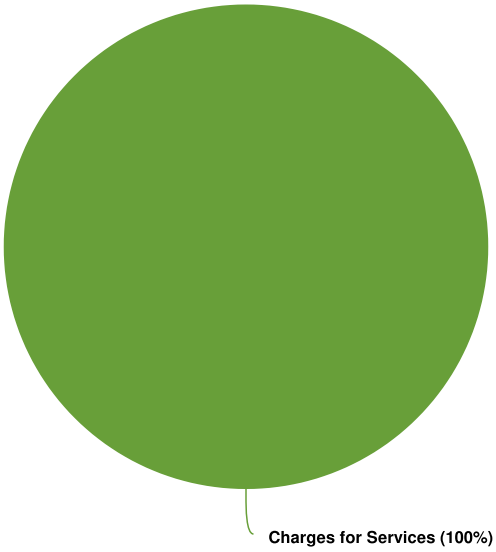
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Cornish Creek Water Fund	$9,852,037	$10,631,132	$10,668,832	$12,467,060	16.9%

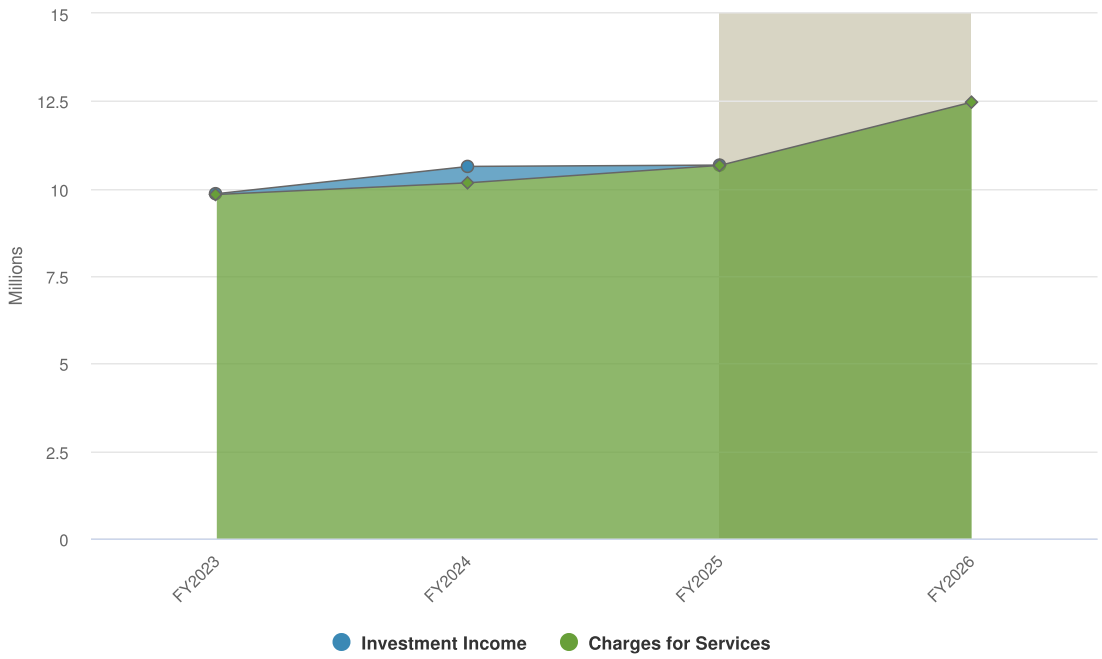
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Cornish Creek Water Fund:	$9,852,037	$10,631,132	$10,668,832	$12,467,060	16.9%

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

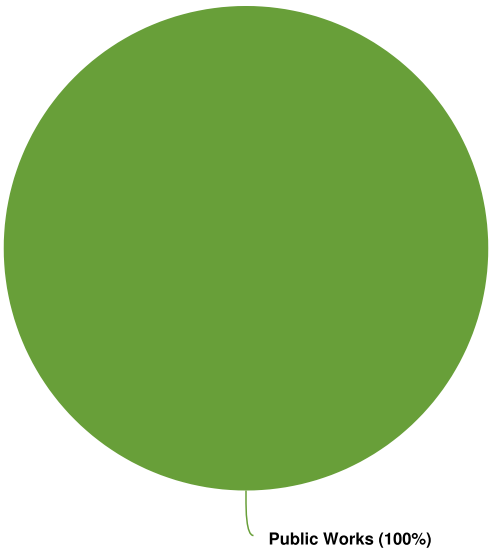


Grey background indicates budgeted figures.

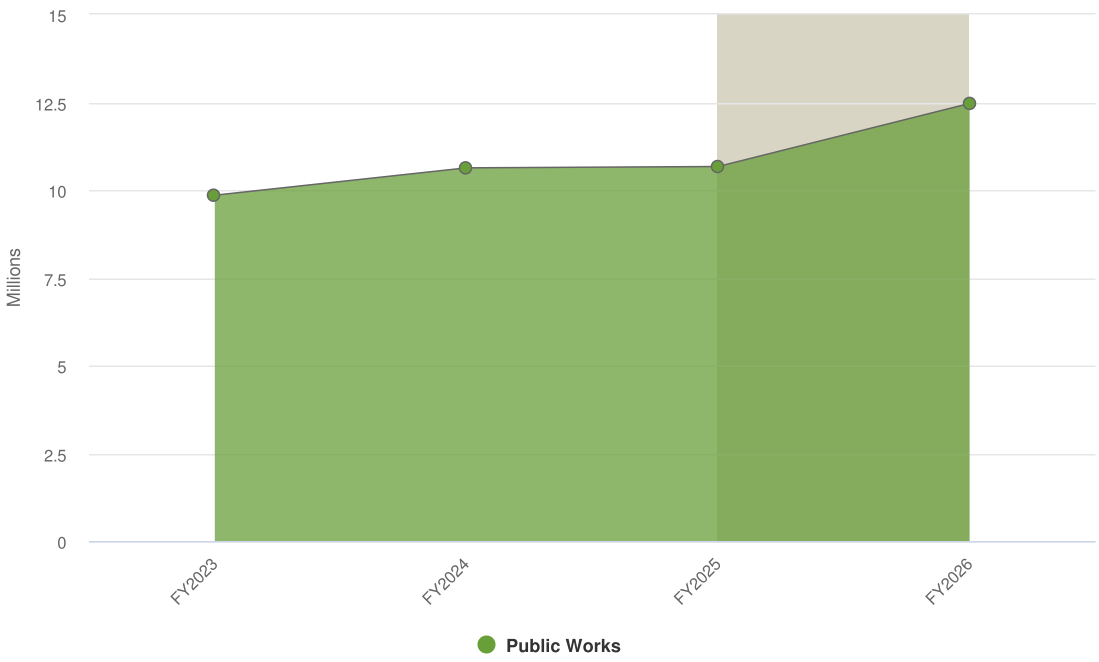
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					
Charges for Services	$9,828,936	$10,162,772	$10,660,832	$12,467,060	16.9%
Investment Income	$23,101	$468,360	$8,000	$0	-100%
Total Revenue Source:	**$9,852,037**	**$10,631,132**	**$10,668,832**	**$12,467,060**	**16.9%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



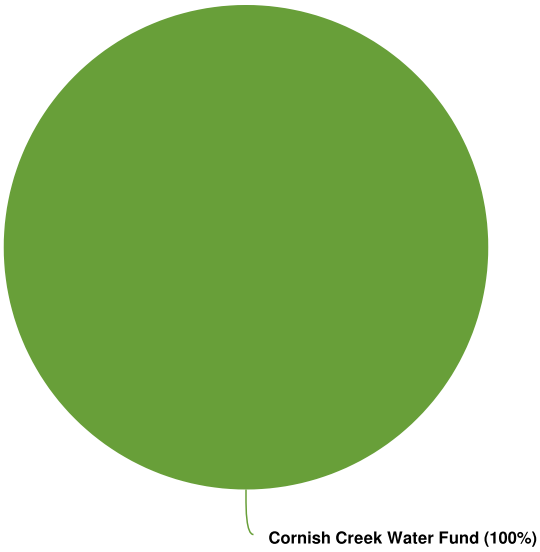
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					

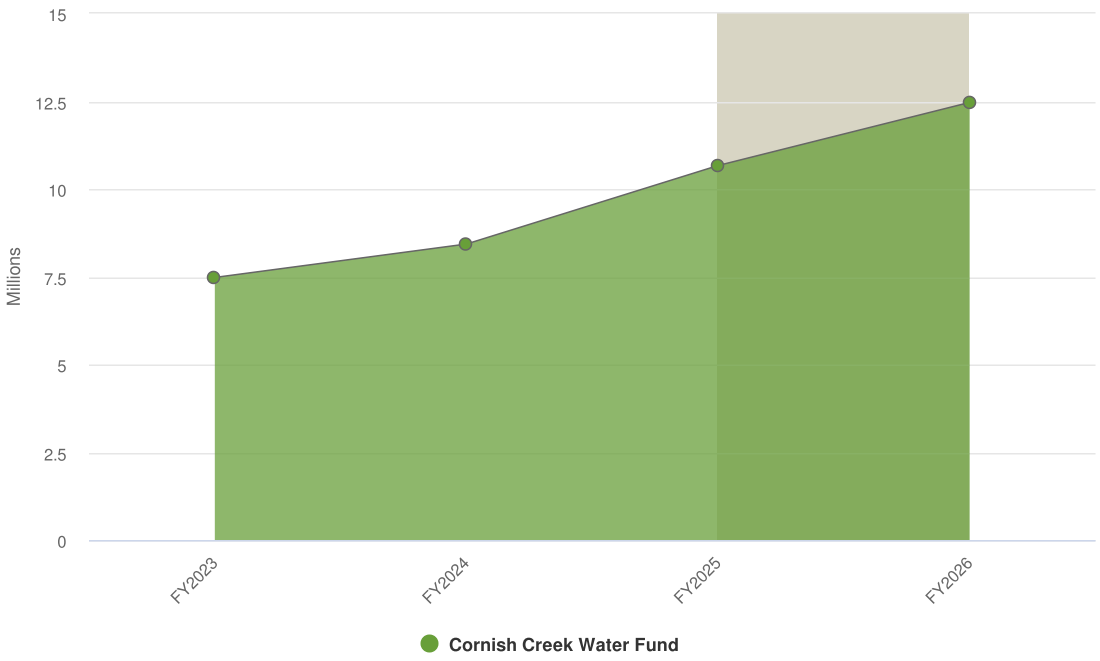
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Public Works	$9,852,037	$10,631,132	$10,668,832	$12,467,060	16.9%
Total Revenue:	**$9,852,037**	**$10,631,132**	**$10,668,832**	**$12,467,060**	**16.9%**

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund

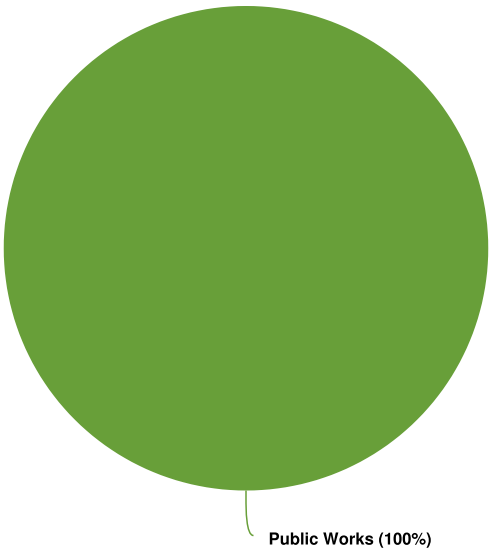


Grey background indicates budgeted figures.

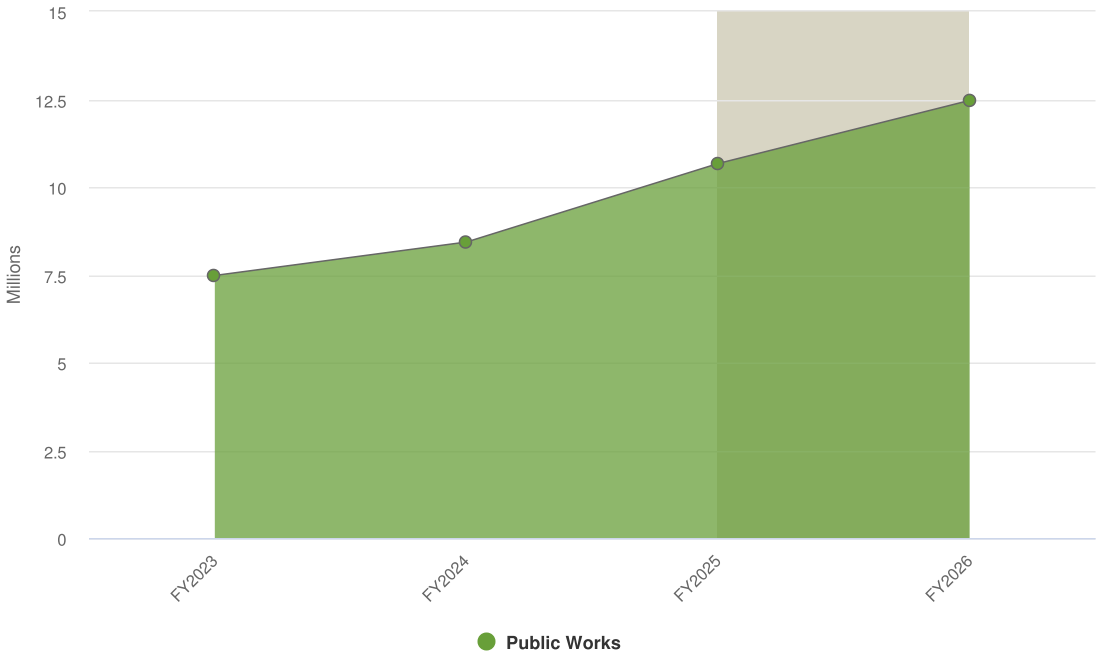
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Cornish Creek Water Fund	$7,479,714	$8,432,414	$10,668,832	$12,467,060	16.9%
Total Cornish Creek Water Fund:	**$7,479,714**	**$8,432,414**	**$10,668,832**	**$12,467,060**	**16.9%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

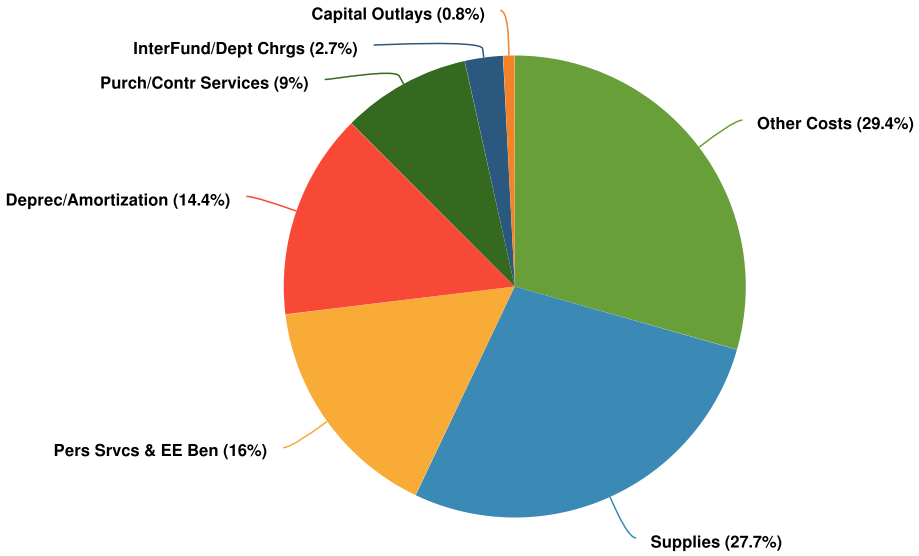


Grey background indicates budgeted figures.

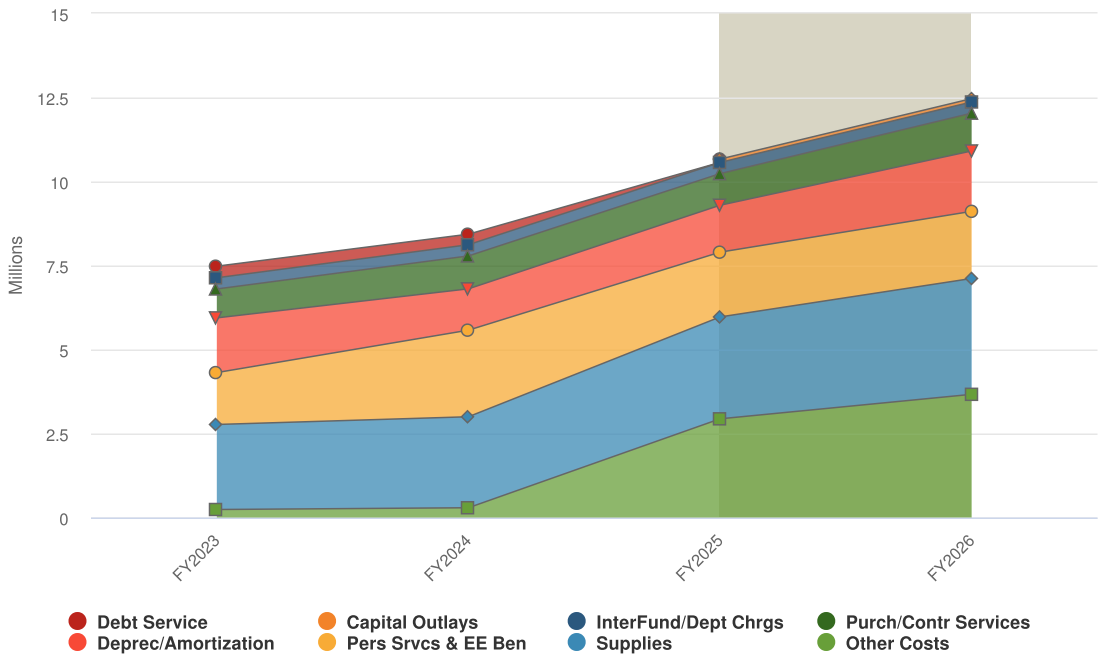
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Public Works	$7,479,714	$8,432,414	$10,668,832	$12,467,060	16.9%
Total Expenditures:	**$7,479,714**	**$8,432,414**	**$10,668,832**	**$12,467,060**	**16.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$1,544,401	$2,576,922	$1,927,463	$1,997,763	3.6%
Purch/Contr Services	$860,437	$979,473	$940,640	$1,124,990	19.6%
Supplies	$2,530,651	$2,708,183	$3,032,299	$3,448,203	13.7%
Capital Outlays	$0	$0	$100,000	$100,000	0%
InterFund/Dept Chrgs	$333,249	$333,249	$333,249	$333,249	0%
Deprec/Amortization	$1,628,076	$1,230,370	$1,396,831	$1,796,831	28.6%
Other Costs	$237,890	$290,319	$2,936,850	$3,666,024	24.8%
Debt Service	$345,010	$313,898	$1,500	$0	-100%
Total Expense Objects:	**$7,479,714**	**$8,432,414**	**$10,668,832**	**$12,467,060**	**16.9%**

Solid Waste (Fund 540)

This fund is used to account for the revenues and expenses relating to the operation and maintenance of the Landfill and Convenience Centers.

This is an enterprise fund (proprietary).

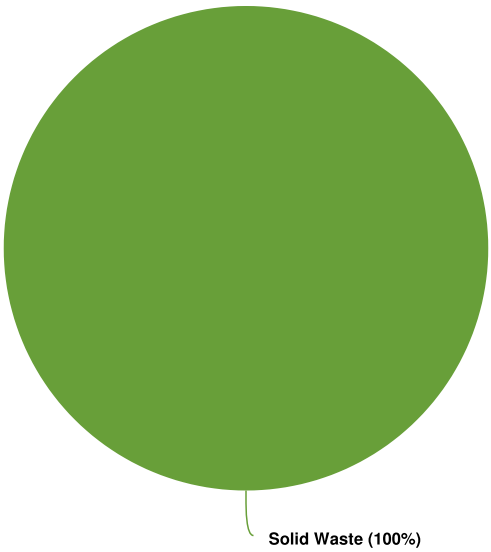
Summary

Newton County, GA is projecting $8.05M of revenue in FY2026, which represents a 3.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.1% or $257.68K to $8.05M in FY2026.

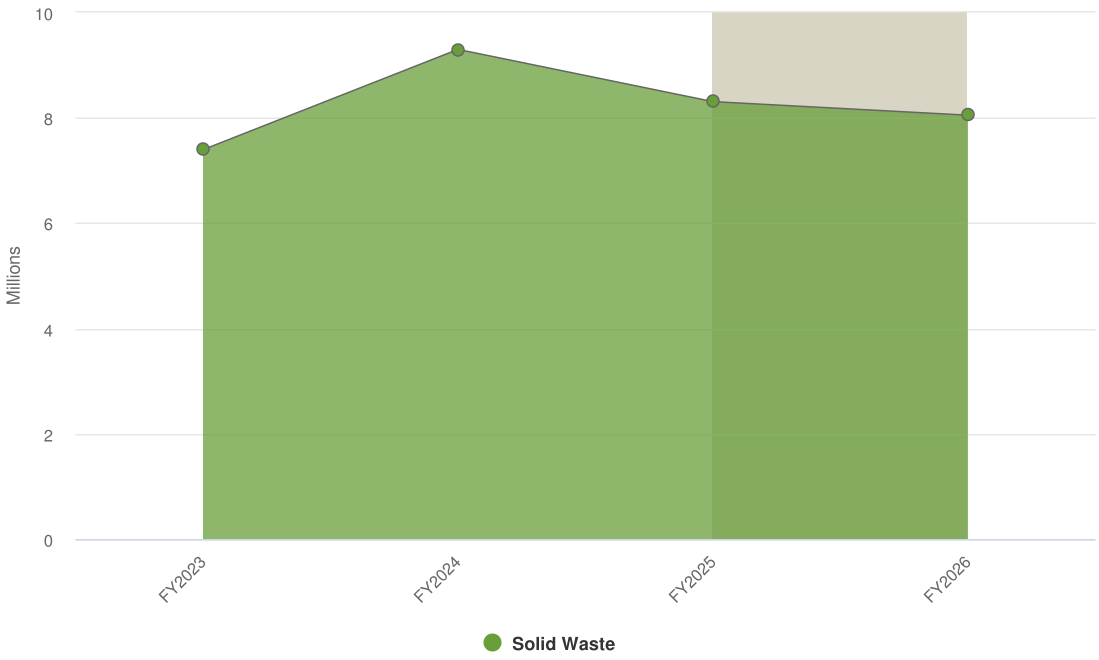


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



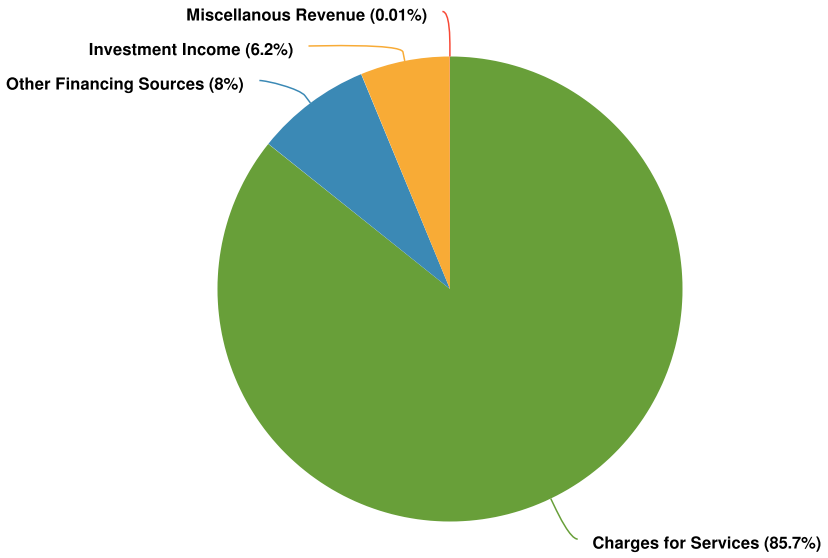
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste	$7,394,030	$9,299,364	$8,307,352	$8,049,674	-3.1%

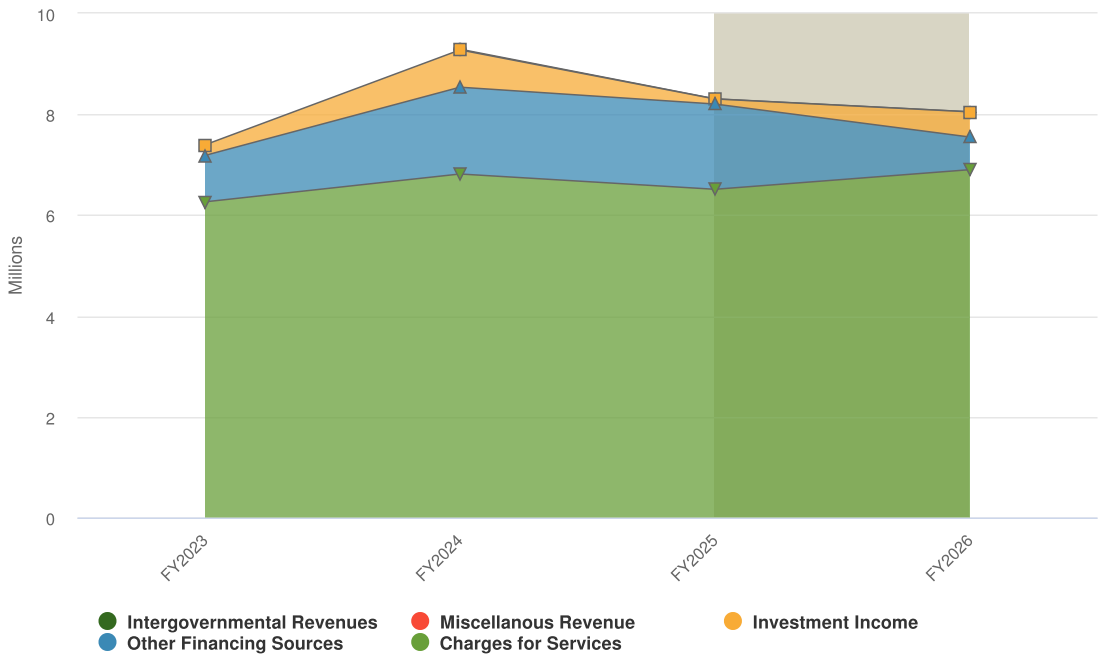
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Solid Waste:	$7,394,030	$9,299,364	$8,307,352	$8,049,674	-3.1%

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

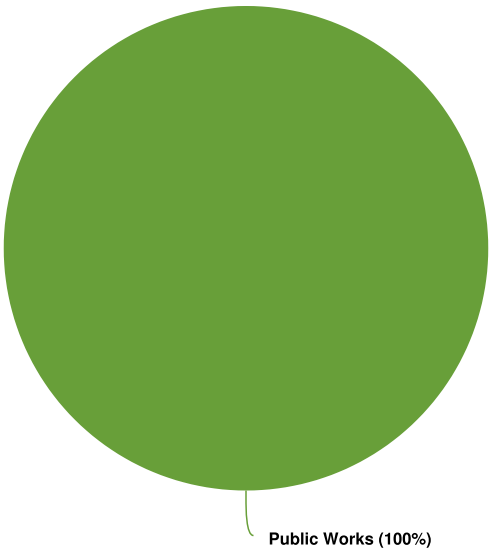


Grey background indicates budgeted figures.

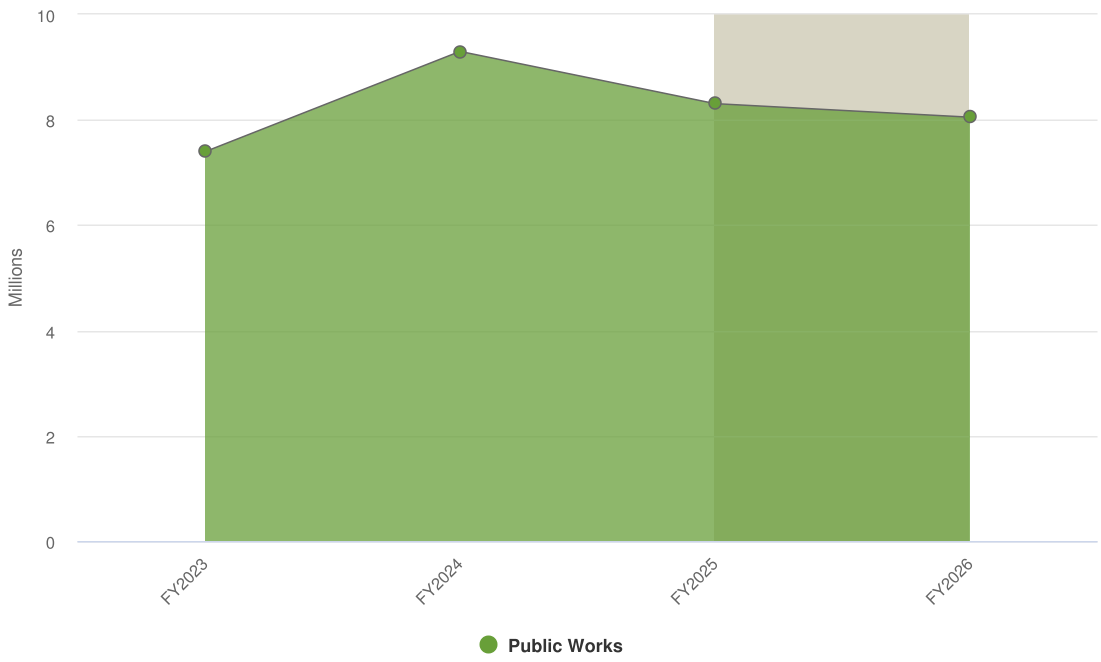
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenues	$0	$7,018	$0	$0	0%
Charges for Services	$6,262,777	$6,815,779	$6,512,028	$6,901,500	6%
Investment Income	$210,043	$739,809	$101,000	$500,000	395%
Miscellanous Revenue	$0	$14,629	$2,500	$1,000	-60%
Other Financing Sources	$921,209	$1,722,129	$1,691,824	$647,174	-61.7%
Total Revenue Source:	**$7,394,030**	**$9,299,364**	**$8,307,352**	**$8,049,674**	**-3.1%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



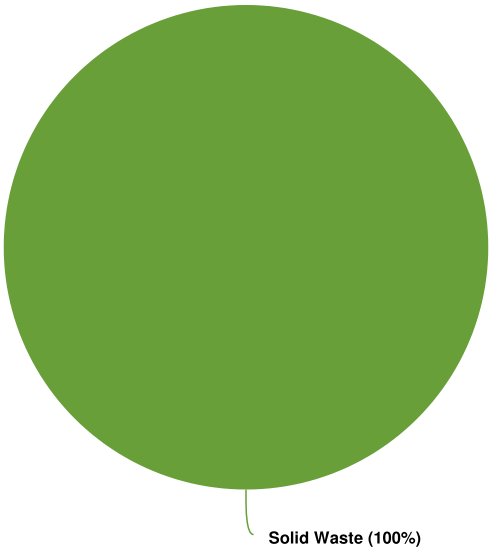
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					

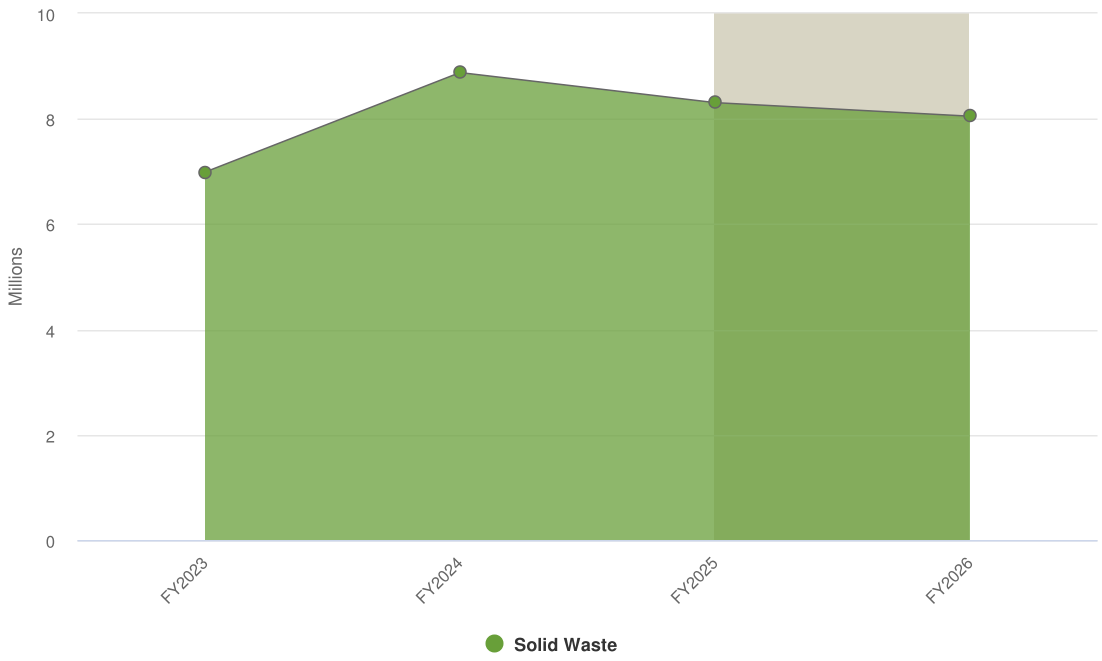
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Public Works	$7,394,030	$9,299,364	$8,307,352	$8,049,674	-3.1%
Total Revenue:	**$7,394,030**	**$9,299,364**	**$8,307,352**	**$8,049,674**	**-3.1%**

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund

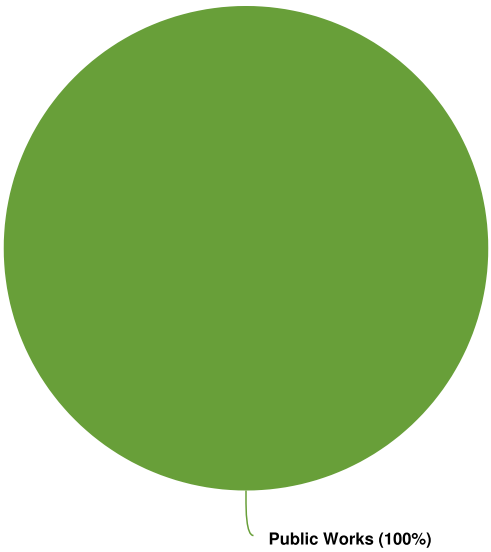


Grey background indicates budgeted figures.

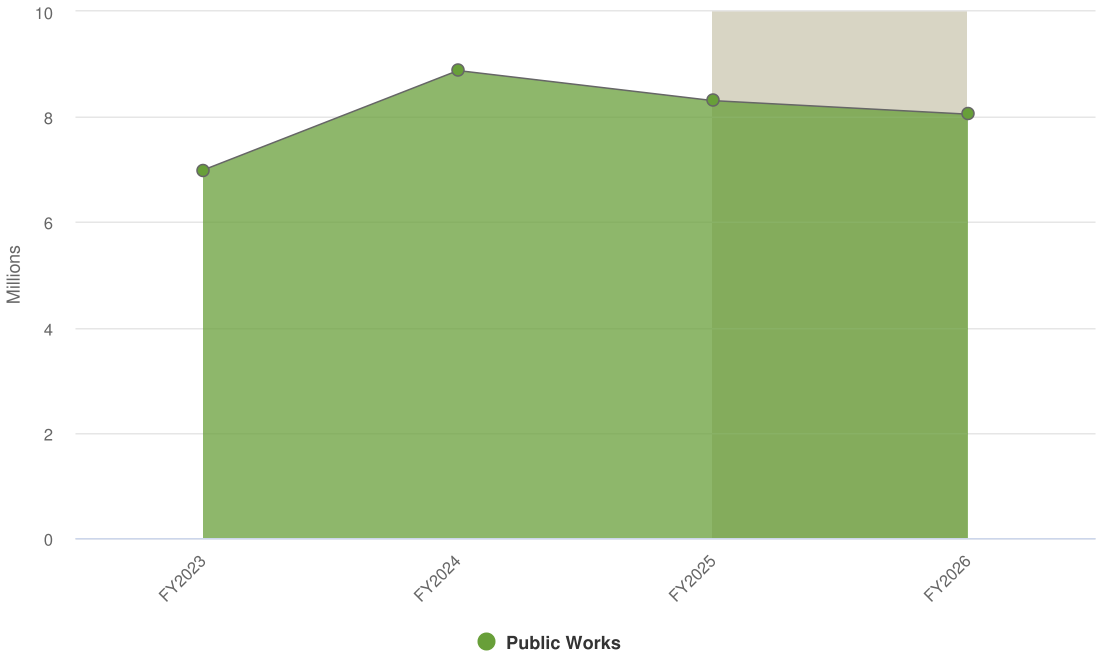
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste	$6,987,841	$8,878,661	$8,307,352	$8,049,674	-3.1%
Total Solid Waste:	**$6,987,841**	**$8,878,661**	**$8,307,352**	**$8,049,674**	**-3.1%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

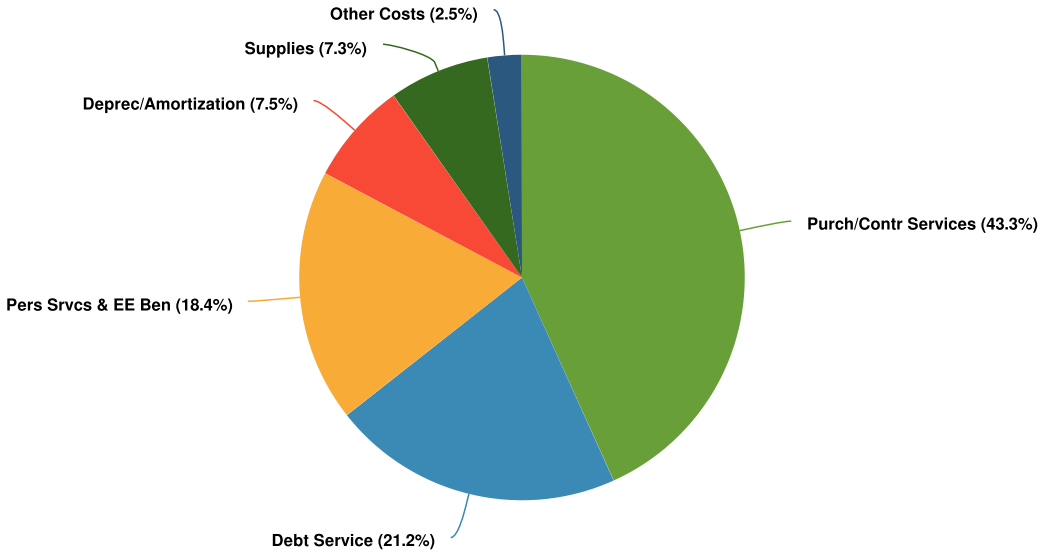


Grey background indicates budgeted figures.

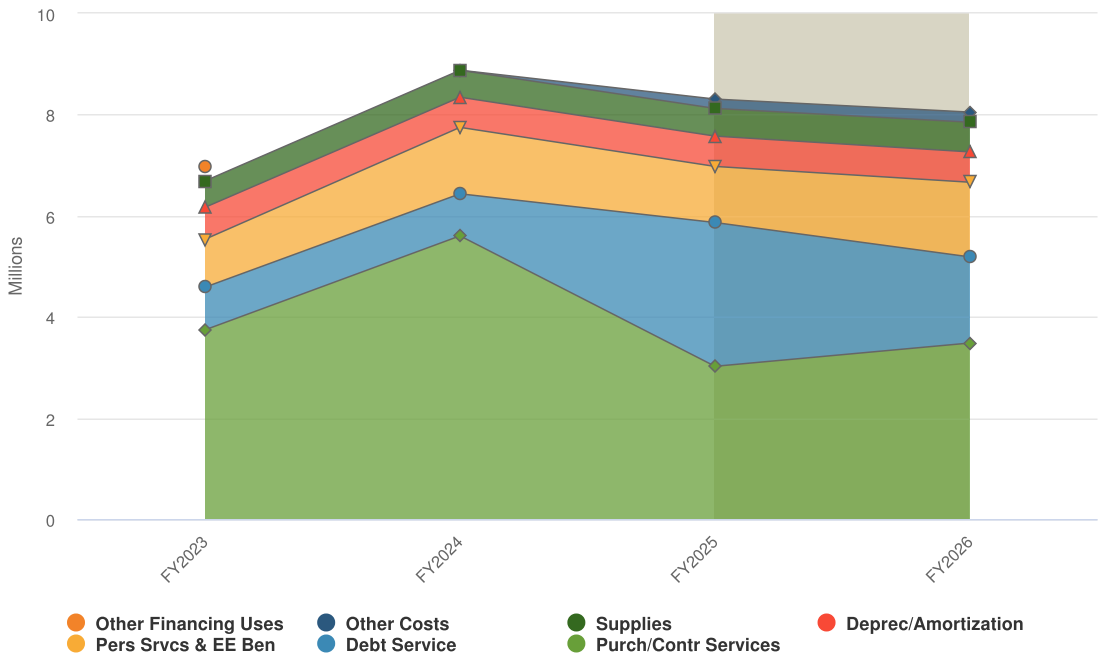
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Public Works	$6,987,841	$8,878,661	$8,307,352	$8,049,674	-3.1%
Total Expenditures:	**$6,987,841**	**$8,878,661**	**$8,307,352**	**$8,049,674**	**-3.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$948,193	$1,313,987	$1,109,599	$1,477,446	33.2%
Purch/Contr Services	$3,741,464	$5,601,296	$3,020,767	$3,481,753	15.3%
Supplies	$522,017	$533,006	$547,400	$587,601	7.3%
Deprec/Amortization	$631,825	$596,569	$600,000	$600,000	0%
Other Costs	$0	$1,428	$184,970	$200,000	8.1%
Debt Service	$844,292	$832,375	$2,844,616	$1,702,874	-40.1%
Other Financing Uses	$300,050	$0	$0	$0	0%
Total Expense Objects:	**$6,987,841**	**$8,878,661**	**$8,307,352**	**$8,049,674**	**-3.1%**

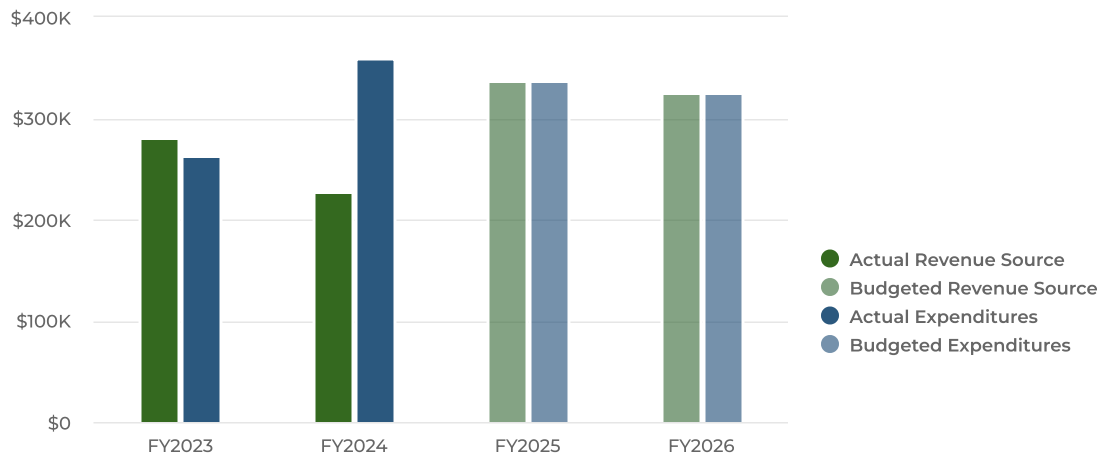
Gaither's at Myrtle Creek Farm (Fund 556)

This fund is used to account for the revenues and expenses relating to the operation and maintenance of Gaither's at Myrtle Creek Farms & Factory Shoals.

This is an enterprise fund (proprietary).

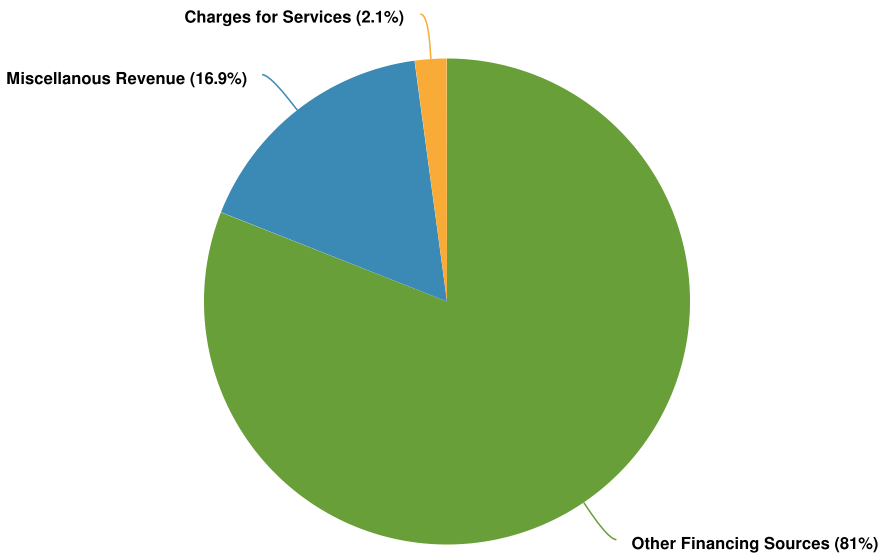
Summary

Newton County, GA is projecting $325.56K of revenue in FY2026, which represents a 3.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.4% or $11.5K to $325.56K in FY2026.

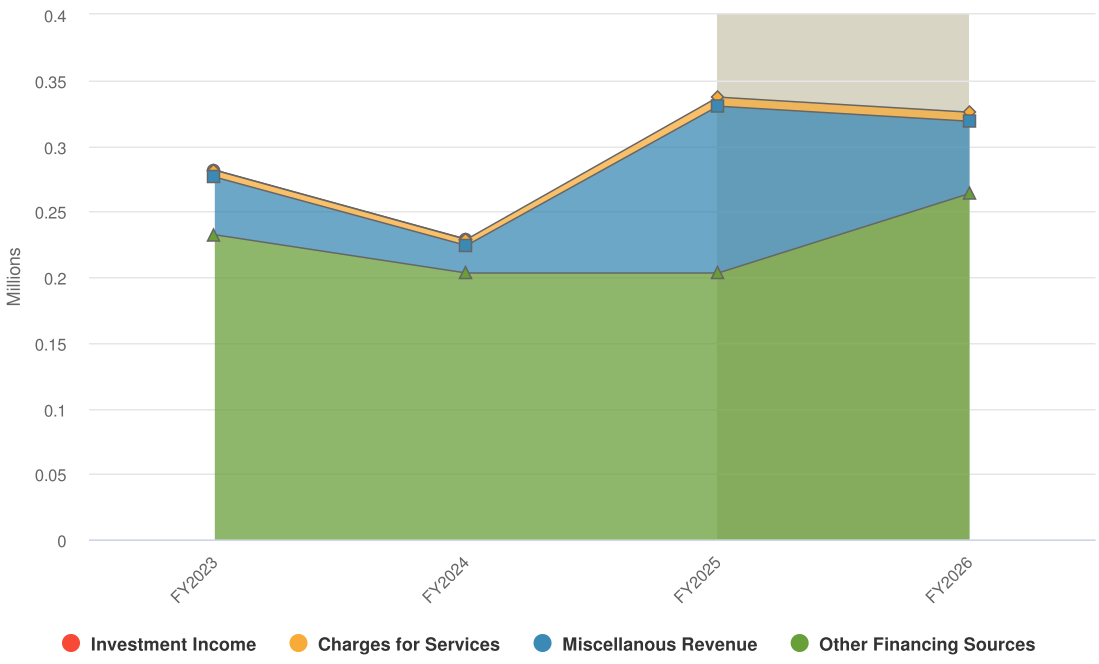


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



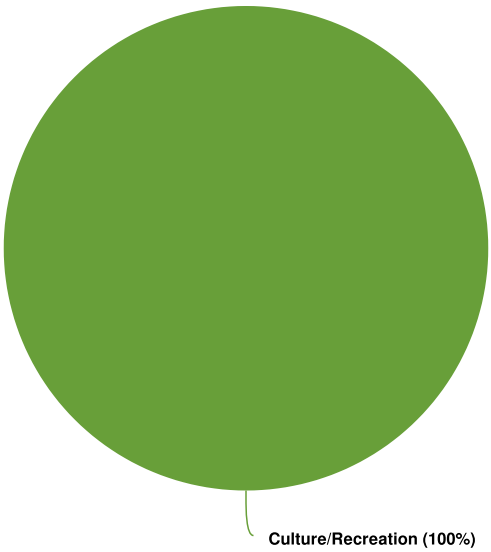
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Revenue Source				
Charges for Services	$5,232	$4,636	$6,895	$6,895

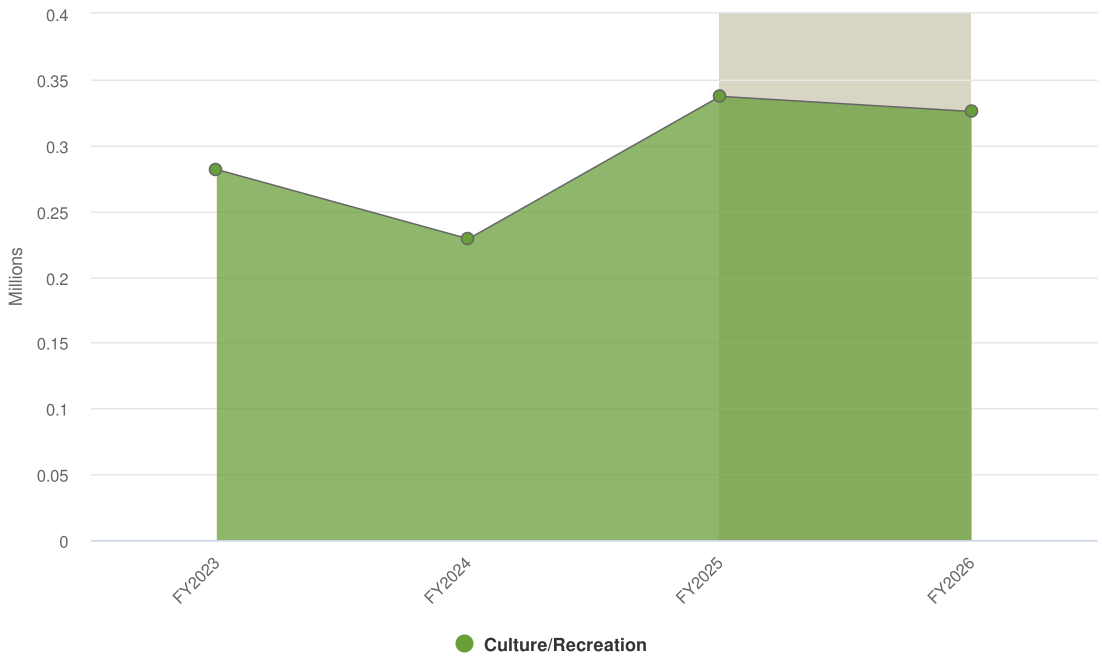
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Investment Income	$106	$141	$0	$0
Miscellanous Revenue	$43,977	$20,969	$127,133	$55,000
Other Financing Sources	$232,184	$203,034	$203,034	$263,664
Total Revenue Source:	**$281,499**	**$228,780**	**$337,062**	**$325,559**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

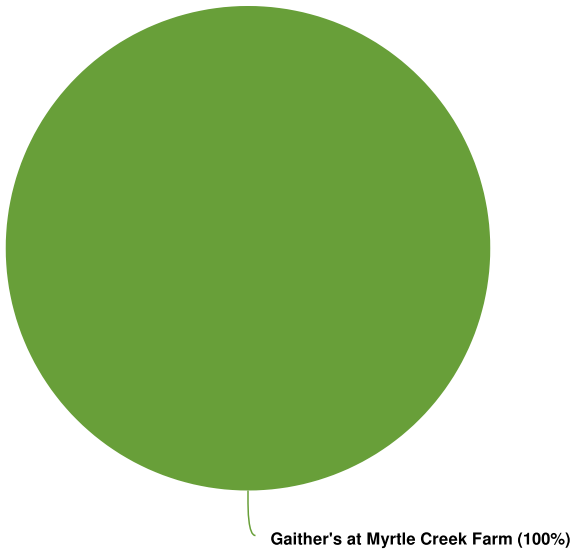


Grey background indicates budgeted figures.

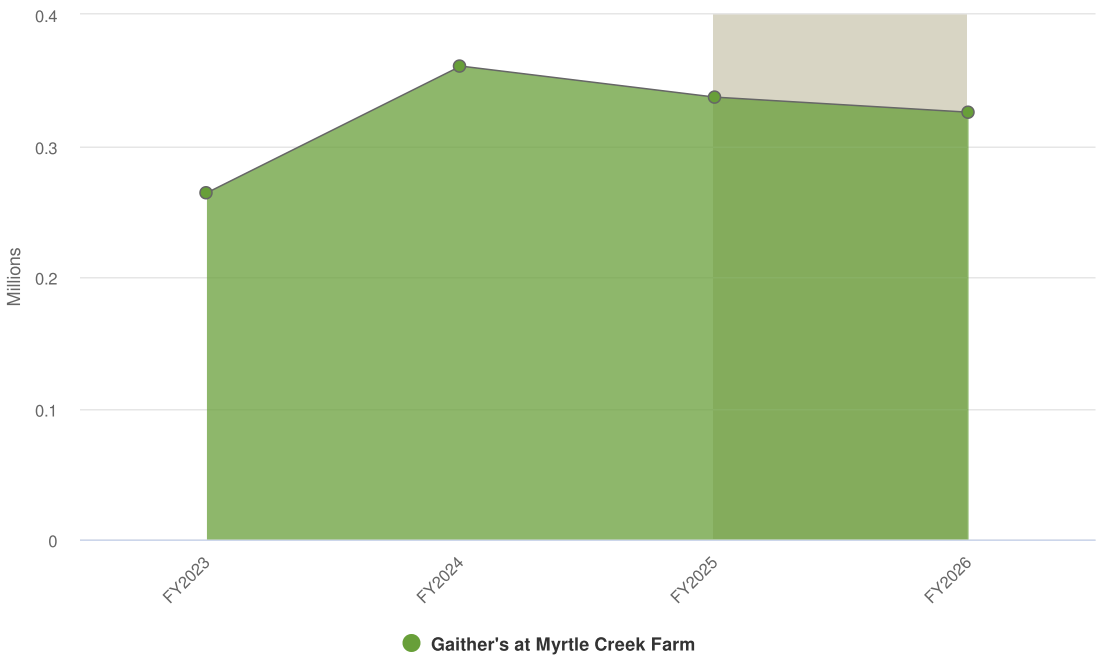
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					
Culture/Recreation	$281,499	$228,780	$337,062	$325,559	-3.4%
Total Revenue:	**$281,499**	**$228,780**	**$337,062**	**$325,559**	**-3.4%**

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



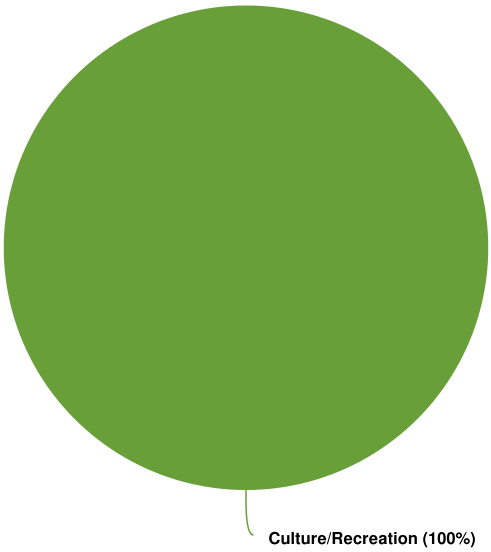
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Gaither's at Myrtle Creek Farm	$264,183	$360,709	$337,062	$325,559	-3.4%

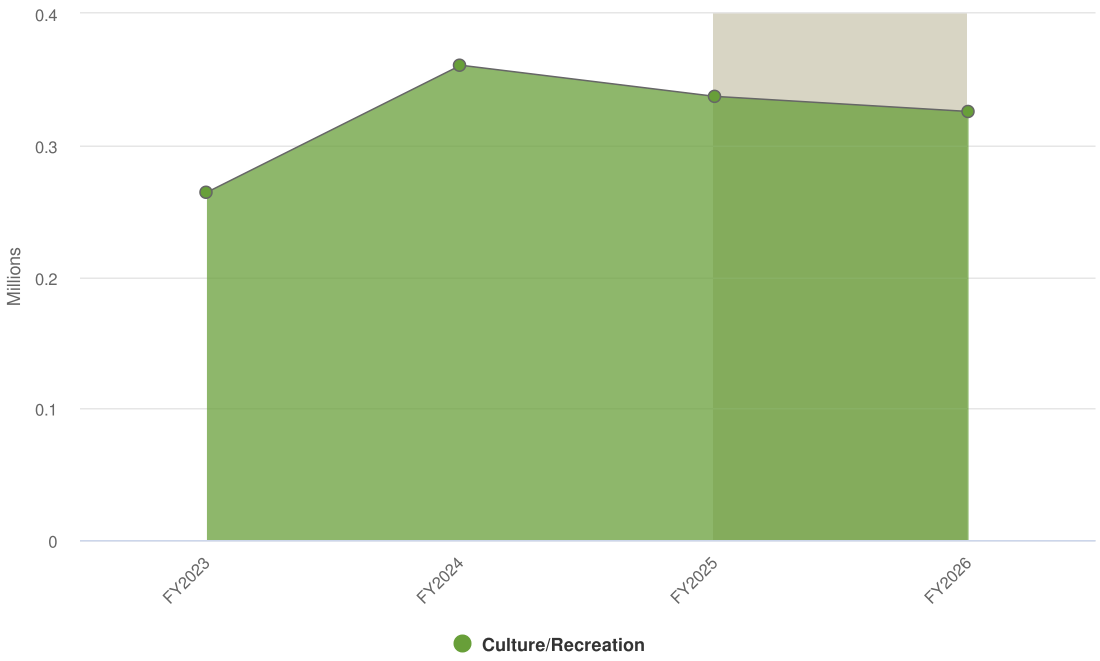
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Gaither's at Myrtle Creek Farm:	$264,183	$360,709	$337,062	$325,559	-3.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

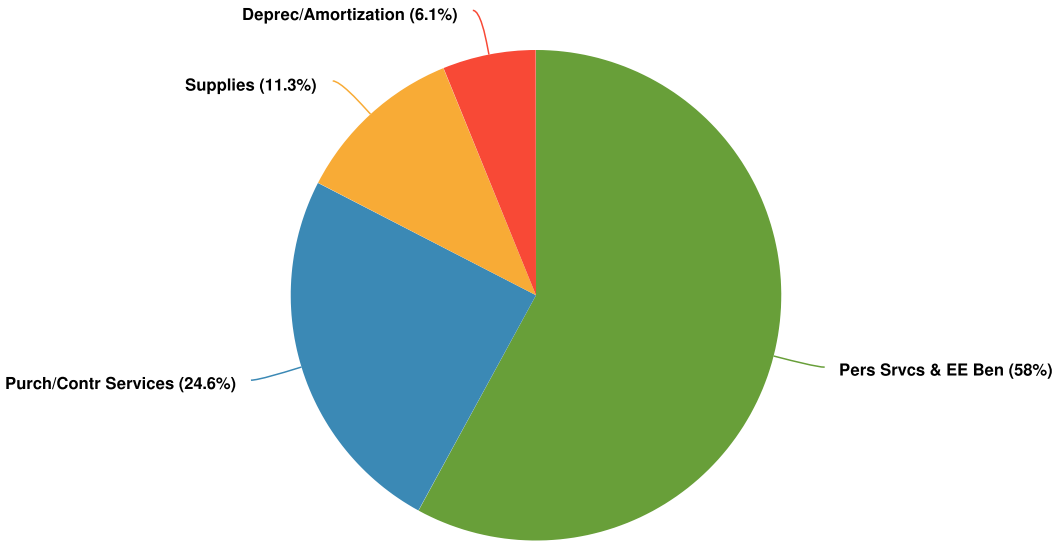


Grey background indicates budgeted figures.

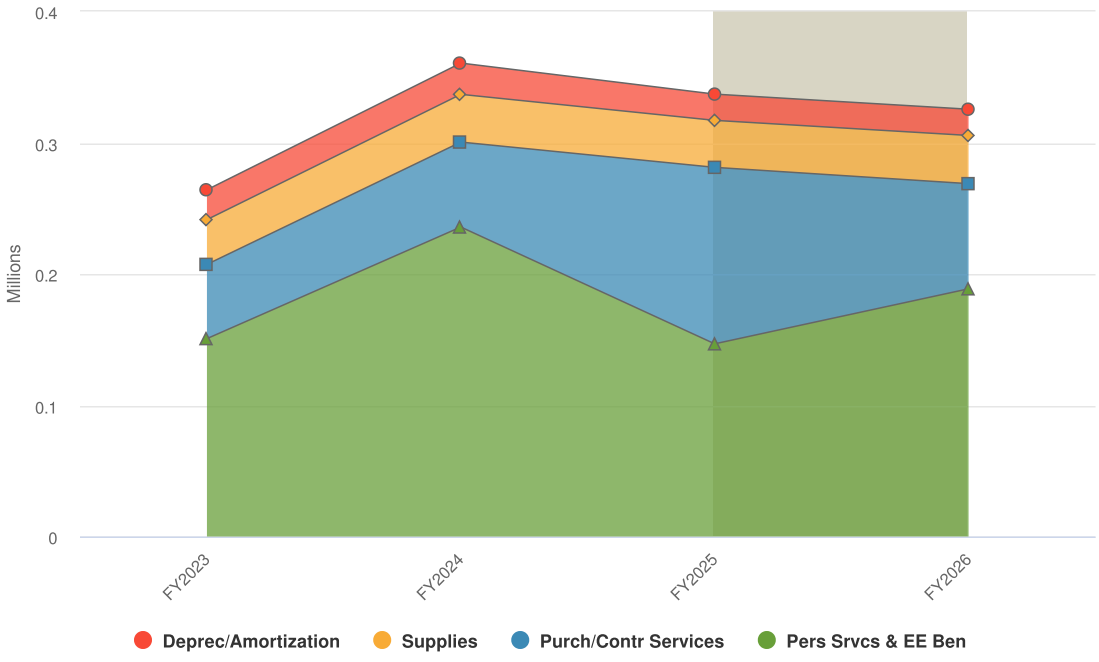
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
Culture/Recreation	$264,183	$360,709	$337,062	$325,559	-3.4%
Total Expenditures:	**$264,183**	**$360,709**	**$337,062**	**$325,559**	**-3.4%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$150,766	$235,797	$146,798	$188,720	28.6%
Purch/Contr Services	$56,565	$64,725	$134,464	$80,121	-40.4%
Supplies	$34,095	$36,366	$35,800	$36,718	2.6%
Deprec/Amortization	$22,757	$23,821	$20,000	$20,000	0%
Total Expense Objects:	**$264,183**	**$360,709**	**$337,062**	**$325,559**	**-3.4%**

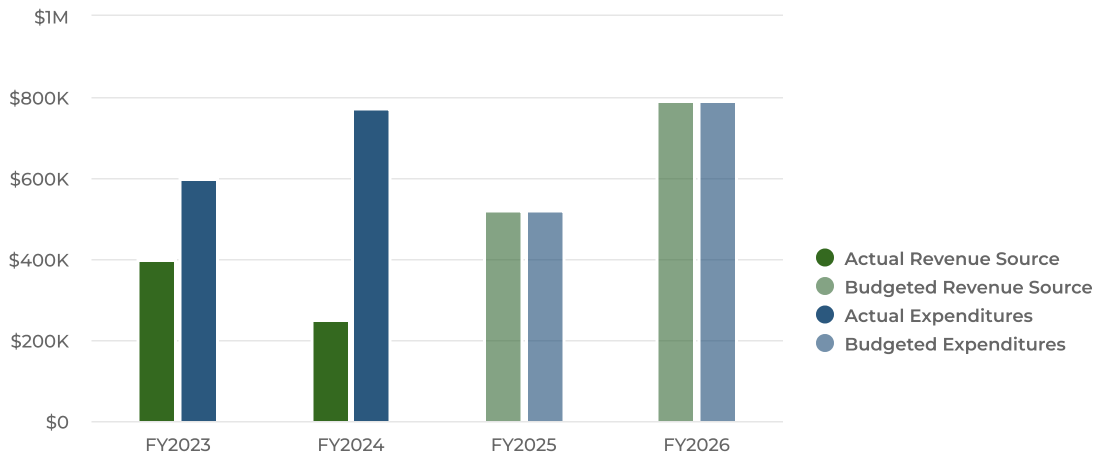
Workers Compensation (Fund 786)

This fund accounts for the self-insured workers' compensation program. The workers' compensation program is administered through the Association of County Commissioners of Georgia ("ACCG"). The revenue sources for these funds are made through transfers from the General Fund.

This is an internal service fund (proprietary) and is considered a non-major fund.

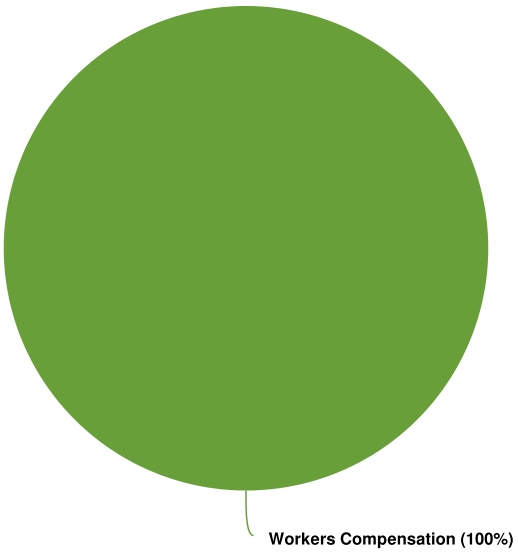
Summary

Newton County, GA is projecting $792K of revenue in FY2026, which represents a 51.7% increase over the prior year. Budgeted expenditures are projected to increase by 51.7% or $270K to $792K in FY2026.

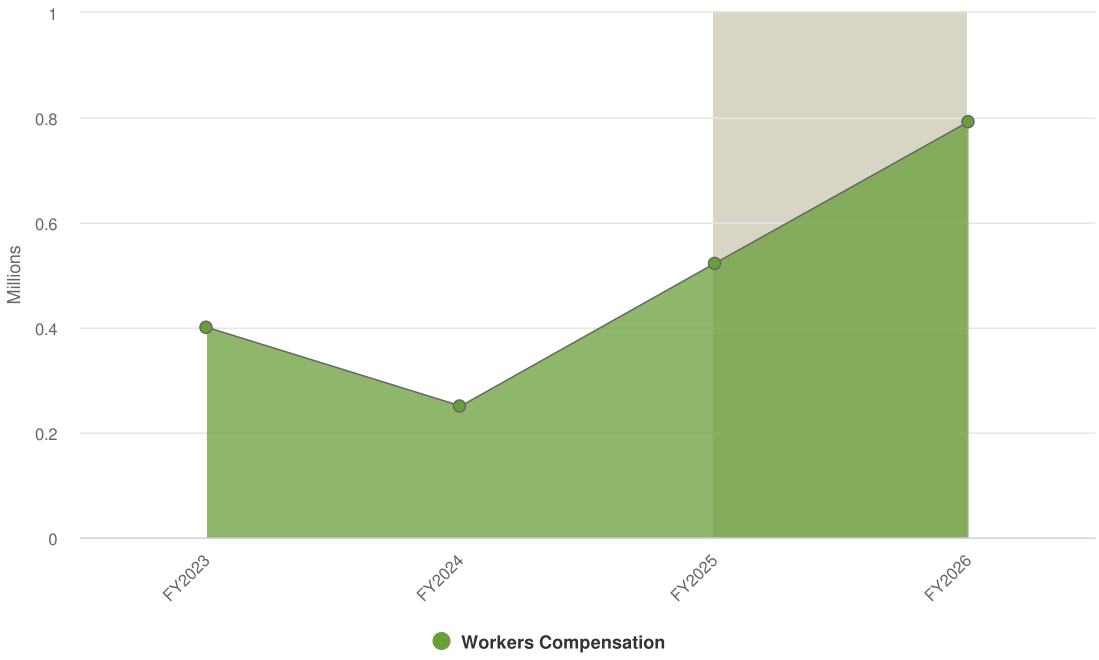


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



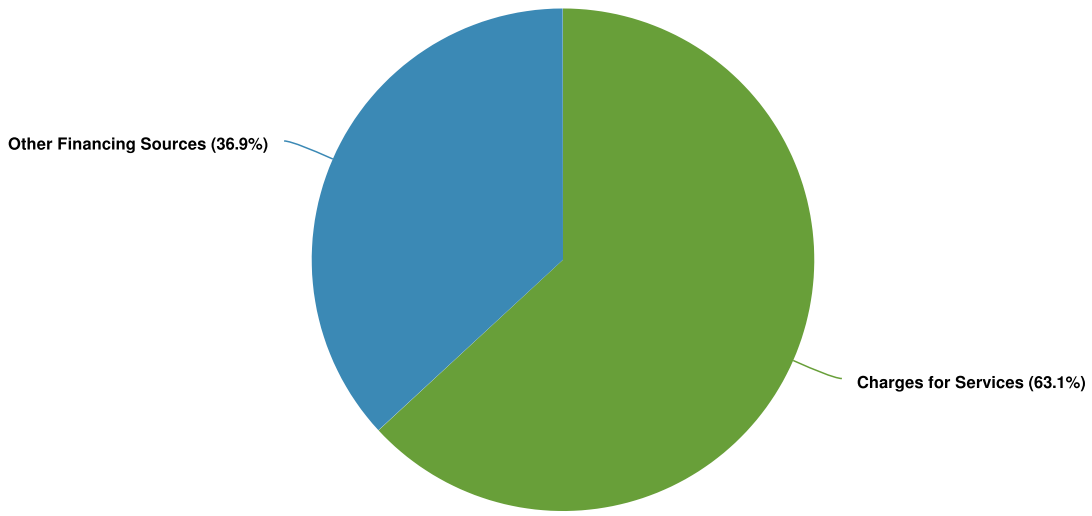
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Workers Compensation	$400,404	$250,457	$522,000	$792,000	51.7%

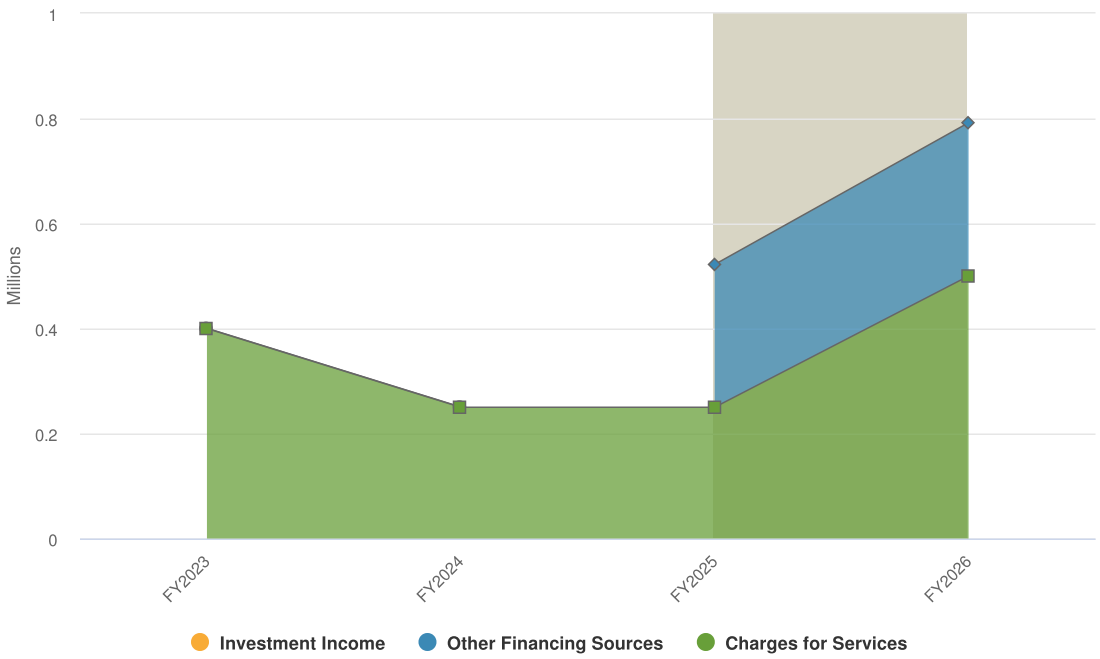
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Workers Compensation:	$400,404	$250,457	$522,000	$792,000	51.7%

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

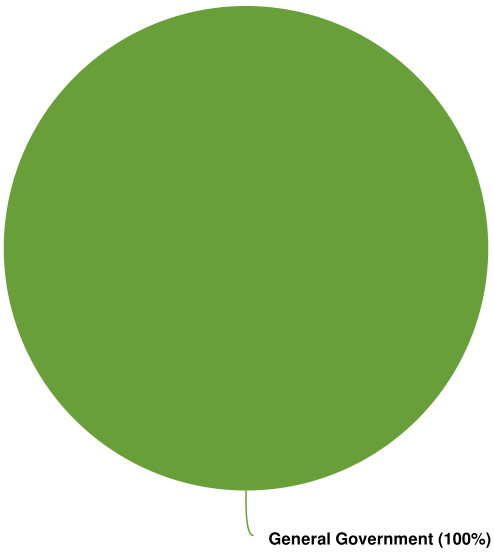


Grey background indicates budgeted figures.

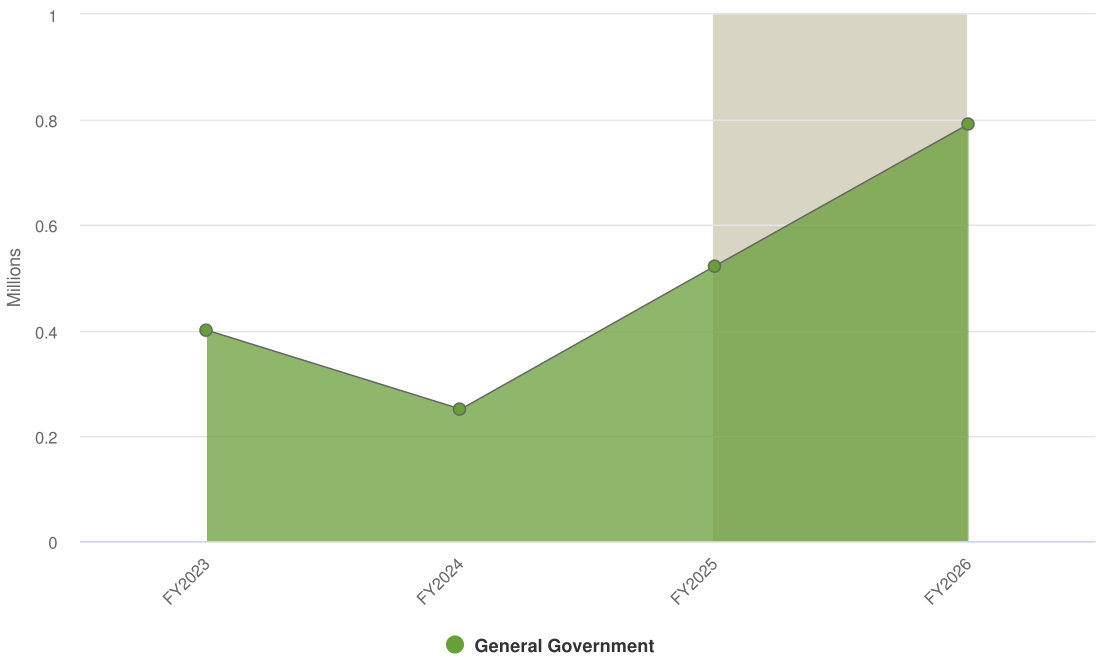
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source					
Charges for Services	$400,000	$250,000	$250,000	$500,000	100%
Investment Income	$404	$457	$0	$0	0%
Other Financing Sources	$0	$0	$272,000	$292,000	7.4%
Total Revenue Source:	**$400,404**	**$250,457**	**$522,000**	**$792,000**	**51.7%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



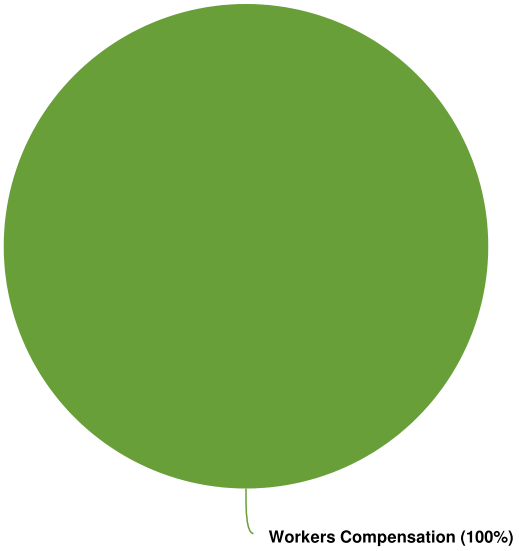
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue					

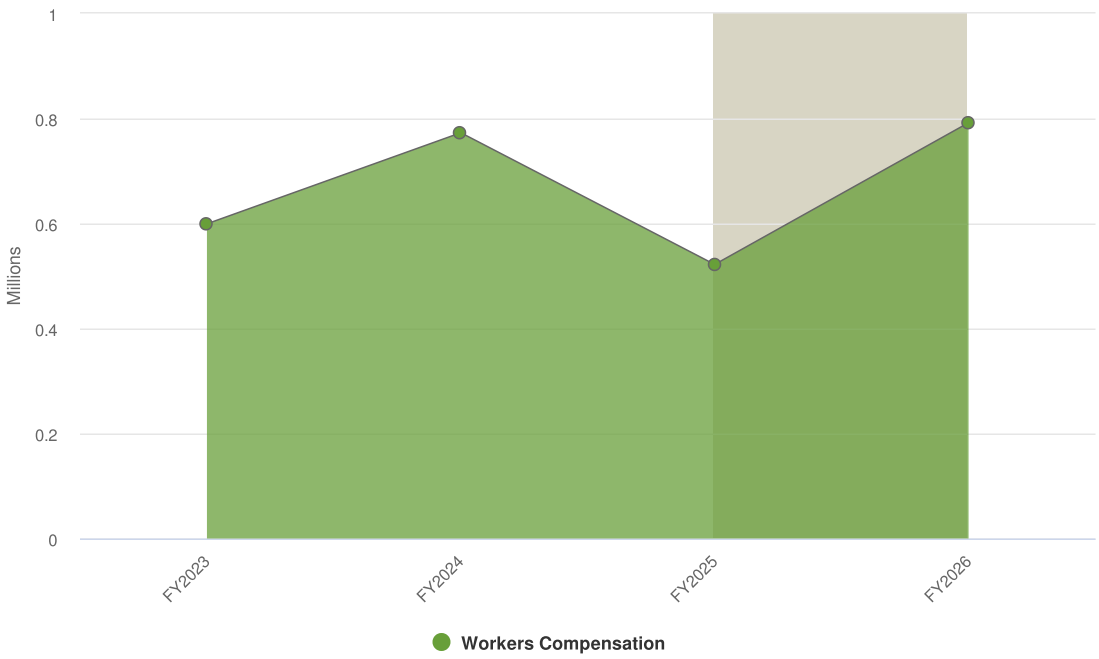
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Government	$400,404	$250,457	$522,000	$792,000	51.7%
Total Revenue:	**$400,404**	**$250,457**	**$522,000**	**$792,000**	**51.7%**

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund

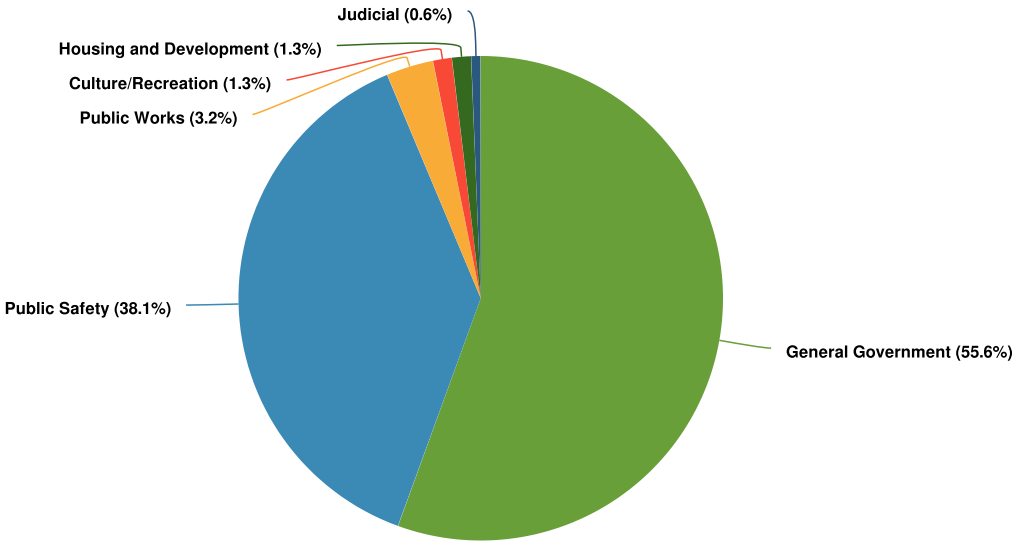


Grey background indicates budgeted figures.

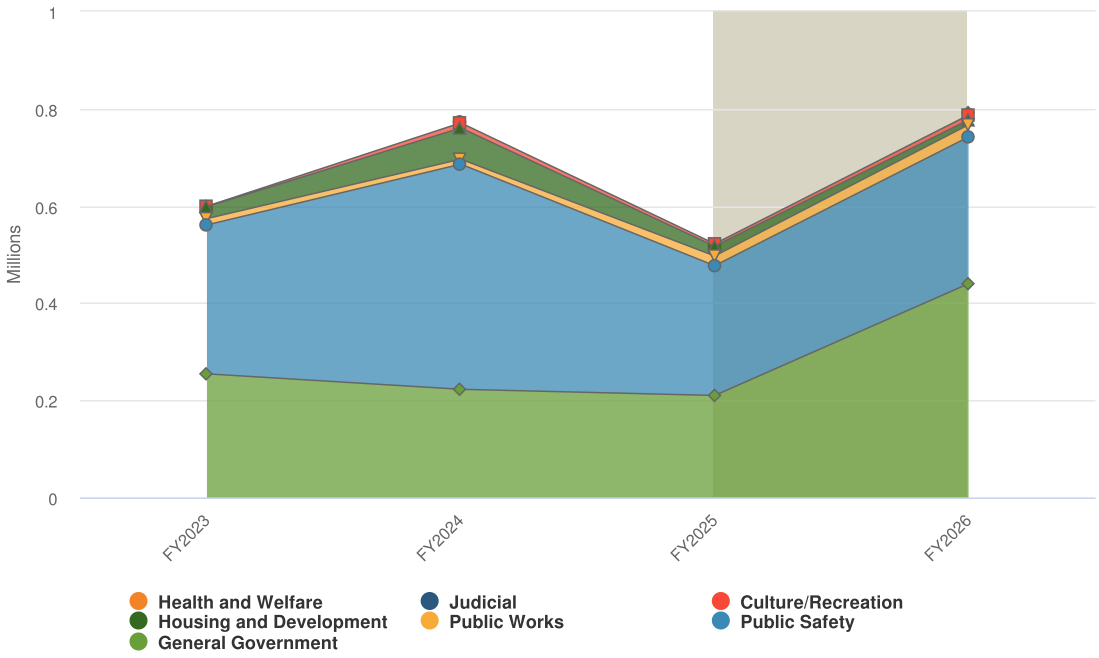
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Workers Compensation	$599,410	$772,917	$522,000	$792,000	51.7%
Total Workers Compensation:	**$599,410**	**$772,917**	**$522,000**	**$792,000**	**51.7%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

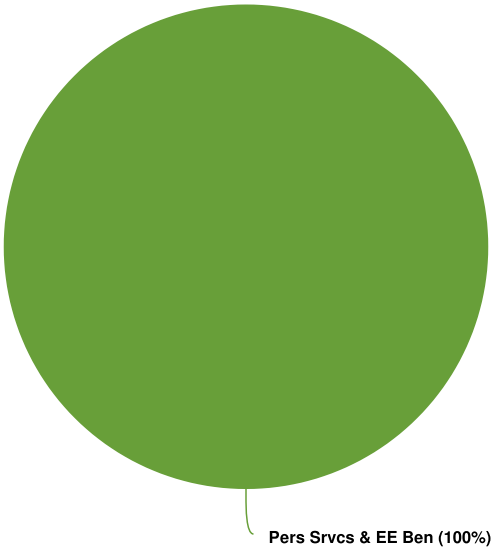


Grey background indicates budgeted figures.

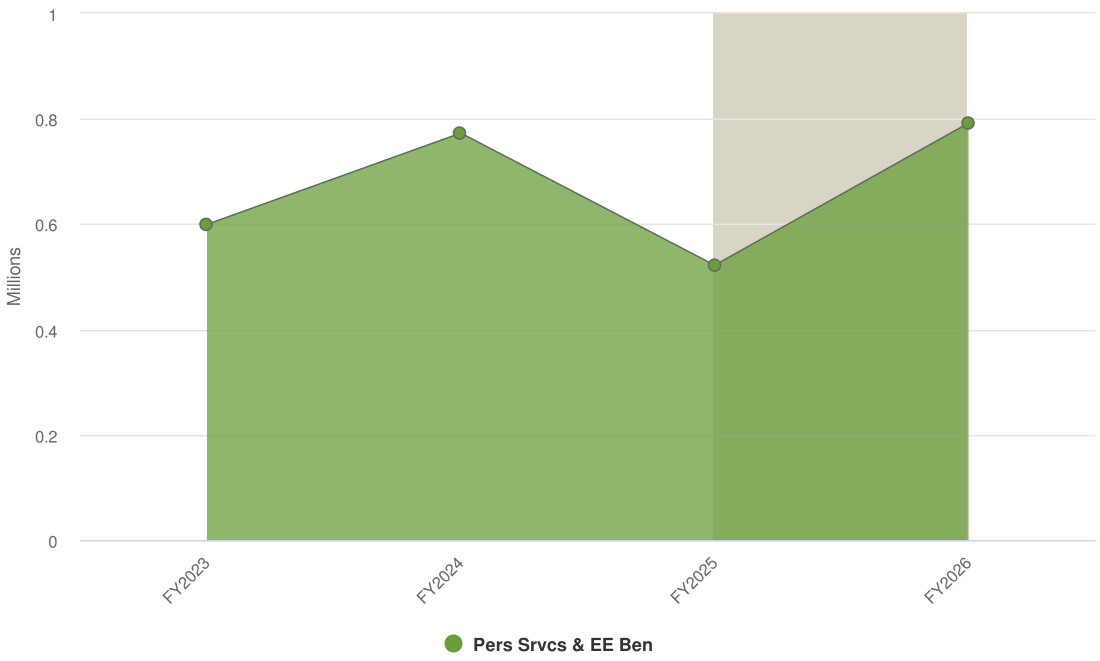
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures					
General Government	$254,460	$222,672	$210,000	$440,000	109.5%
Judicial	$0	$1,918	$0	$5,000	N/A
Public Safety	$306,413	$463,240	$267,000	$302,000	13.1%
Public Works	$13,027	$10,219	$20,000	$25,000	25%
Health and Welfare	$0	$138	$0	$0	0%
Culture/Recreation	$762	$10,477	$5,000	$10,000	100%
Housing and Development	$24,747	$64,253	$20,000	$10,000	-50%
Total Expenditures:	**$599,410**	**$772,917**	**$522,000**	**$792,000**	**51.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

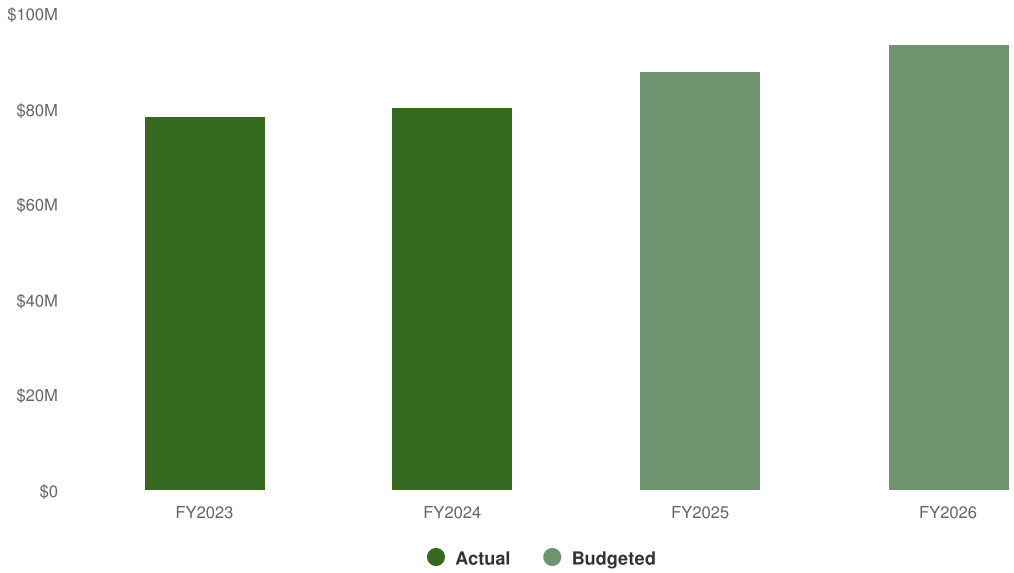
Name	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$599,410	$772,917	$522,000	$792,000	51.7%
Total Expense Objects:	**$599,410**	**$772,917**	**$522,000**	**$792,000**	**51.7%**

FUNDING SOURCES

Taxes Summary

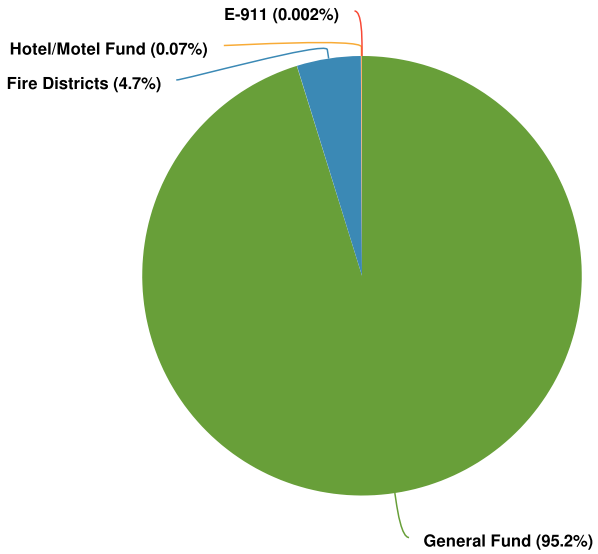
$93,468,222 $5,749,191
(6.55% vs. prior year)

Taxes Proposed and Historical Budget vs. Actual

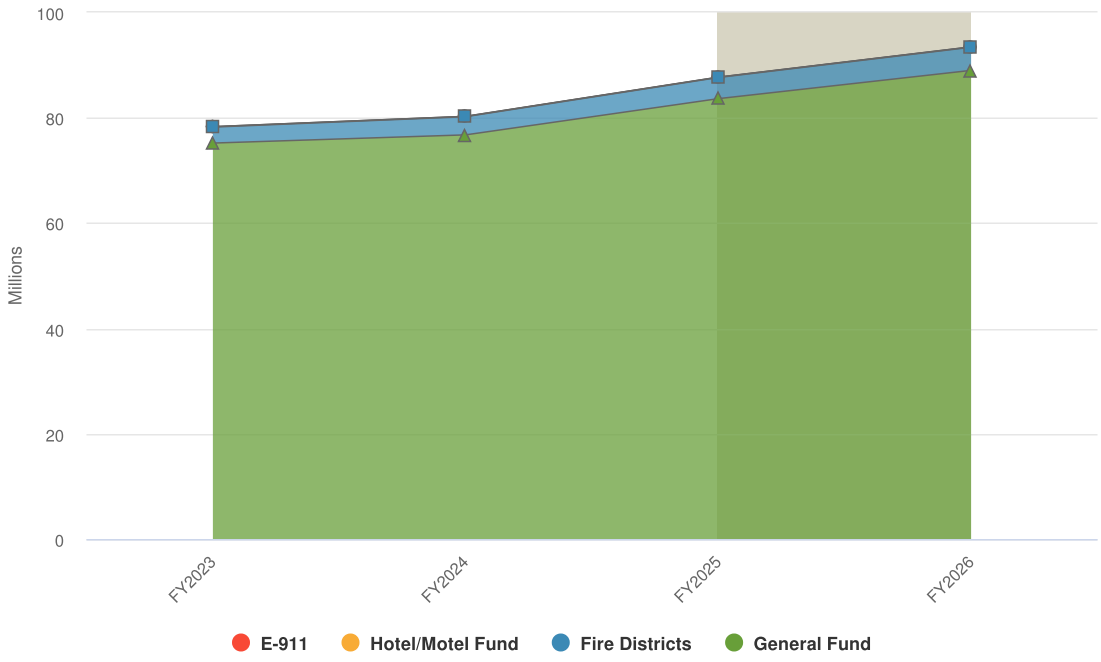


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Taxes							
Real Property Tax Current Year	100-10-11000-0000-000000-000-311100	$39,840,410.80	$39,957,396.15	$43,132,502.00	$45,989,701.00	$50,771,334.00	10.4%
Public Utility Taxes	100-10-11000-0000-000000-000-311110	$0.00	$0.00	$1,284,776.00	$1,334,190.00	$1,508,534.00	13.1%
Timber Taxes	100-10-11000-0000-000000-000-311120	$1,893.78	$7,284.02	$2,538.00	$2,766.00	$2,980.00	7.7%
Real Property Prior Year	100-10-11000-0000-000000-000-311200	$634,250.11	$1,034,026.22	$500,000.00	$676,582.00	$500,000.00	-26.1%
Motor Vehicle	100-10-11000-0000-000000-000-311310	$337,248.57	$256,884.13	$276,231.00	$264,000.00	$284,384.00	7.7%
Motor Vehicle TAVT	100-10-11000-0000-000000-000-311315	$6,818,122.21	$7,035,342.12	$6,750,000.00	$6,999,500.00	$7,020,000.00	0.3%
Alternative Ad Valorem Tax	100-10-11000-0000-000000-000-311316	$91,740.31	$82,515.15	$95,000.00	$95,000.00	$95,000.00	0%
Mobile Home	100-10-11000-0000-000000-000-311320	$16,703.02	$15,982.86	$20,367.00	$20,367.00	$21,940.00	7.7%
Intangible	100-10-11000-0000-000000-000-311340	$1,070,874.17	$883,625.29	$1,100,000.00	$1,100,000.00	$920,000.00	-16.4%
Railroad Equipment	100-10-11000-0000-000000-000-311350	$28,274.38	$11,672.70	$32,000.00	$28,000.00	$15,000.00	-46.4%
Other	100-10-11000-0000-000000-000-311390	$1,674.04	$401.24	$1,200.00	$1,200.00	$1,200.00	0%
Personal Property Prior Year	100-10-11000-0000-000000-000-311400	$29,161.00	$25,453.65	$40,000.00	$30,000.00	$30,000.00	0%
Real Estate Transfer	100-10-11000-0000-000000-000-311600	$410,033.74	$370,748.93	$450,000.00	$400,000.00	$400,000.00	0%
Television Cable Franchise Txs	100-10-11000-0000-000000-000-311750	$681,474.68	$599,567.86	$650,000.00	$650,000.00	$600,000.00	-7.7%
Local Option Sales & Use Taxes	100-10-11000-0000-000000-000-313100	$16,462,740.46	$17,058,391.03	$15,797,039.00	$16,600,000.00	$17,000,000.00	2.4%
Alcoholic Beverage Excise	100-10-11000-0000-000000-000-314200	$496,784.24	$474,606.58	$500,000.00	$500,000.00	$450,000.00	-10%
Insurance Premium Taxes	100-10-11000-0000-000000-000-316200	$7,238,376.27	$7,641,171.21	$7,300,000.00	$7,900,000.00	$8,300,000.00	5.1%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Financial Institution Taxes	100-10-11000-0000-000000-000-316300	$89,242.00	$91,500.00	$108,000.00	$95,000.00	$95,000.00	0%
Penalties & Interest Real Prop	100-10-11000-0000-000000-000-319110	$487,229.38	$674,796.74	$350,000.00	$500,000.00	$500,000.00	0%
Penalties & Interest Pers Prop	100-10-11000-0000-000000-000-319120	$35,632.22	$34,254.66	$350,000.00	$35,000.00	$35,000.00	0%
Penalties & Interest FIFA	100-10-11000-0000-000000-000-319500	$22,658.49	$89,660.27	$15,000.00	$20,000.00	$40,000.00	100%
TAVT Admin Fee 1%	100-10-15450-0000-000000-000-311314	$84,838.69	$87,664.85	$75,000.00	$75,000.00	$75,000.00	0%
Insurance Premium Taxes	100-30-35000-0000-000000-000-316200	$93,614.95	$113,594.89	$90,000.00	$98,000.00	$130,000.00	32.7%
Business & Occupation Tax	100-70-74100-0000-000000-000-316100	$225,369.00	$211,625.01	$225,000.00	$225,000.00	$210,000.00	-6.7%
Total Taxes:		**$75,198,346.51**	**$76,758,165.56**	**$79,144,653.00**	**$83,639,306.00**	**$89,005,372.00**	**6.4%**
Total General Fund:		**$75,198,346.51**	**$76,758,165.56**	**$79,144,653.00**	**$83,639,306.00**	**$89,005,372.00**	**6.4%**
E-911							
Taxes							
Consumer Fireworks Excise Tax	215-30-38000-0000-000000-000-314600	$1,624.24	$1,636.23	$1,500.00	$1,500.00	$1,500.00	0%
Total Taxes:		**$1,624.24**	**$1,636.23**	**$1,500.00**	**$1,500.00**	**$1,500.00**	**0%**
Total E-911:		**$1,624.24**	**$1,636.23**	**$1,500.00**	**$1,500.00**	**$1,500.00**	**0%**
Fire Districts							
Taxes							
Real Property Tax Current Year	271-10-11000-0000-000000-000-311100	$2,878,285.94	$3,290,695.23	$3,661,306.00	$3,820,225.00	$4,220,000.00	10.5%
Public Utility Taxes	271-10-11000-0000-000000-000-311110	$0.00	$0.00	$55,000.00	$55,000.00	$55,000.00	0%
Timber Taxes	271-10-11000-0000-000000-000-311120	$154.75	$683.51	$400.00	$650.00	$1,000.00	53.8%
Real Property Prior Year	271-10-11000-0000-000000-000-311200	$39,477.16	$50,033.65	$35,000.00	$40,000.00	$30,000.00	-25%
Motor Vehicle	271-10-11000-0000-000000-000-311310	$26,196.18	$22,984.31	$27,000.00	$27,000.00	$20,000.00	-25.9%

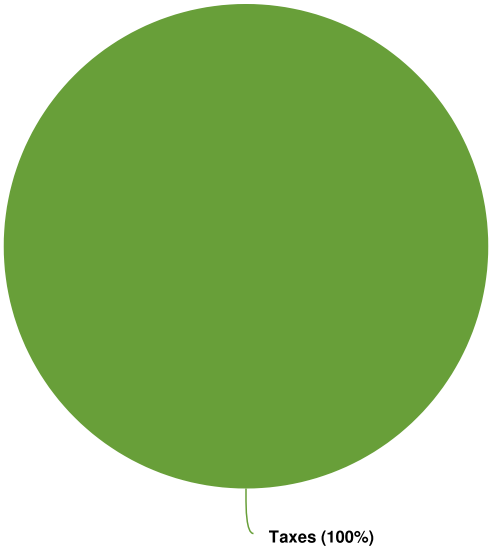
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Alternative Ad Valorem Tax	271-10-11000-0000-000000-000-311316	$7,064.67	$7,185.12	$0.00	$0.00	$0.00	0%
Mobile Home	271-10-11000-0000-000000-000-311320	$1,517.79	$1,624.26	$1,951.00	$1,800.00	$1,800.00	0%
Other	271-10-11000-0000-000000-000-311390	$42.15	$10.88	$1,000.00	$50.00	$50.00	0%
Personal Property Prior Year	271-10-11000-0000-000000-000-311400	$1,977.99	$1,922.64	$3,000.00	$2,000.00	$2,000.00	0%
Property Not On Digest	271-10-11000-0000-000000-000-311500	$0.00	$0.00	$1,000.00	$0.00	$0.00	0%
Penalties & Interest Real Prop	271-10-11000-0000-000000-000-319110	$5,772.77	$12,569.50	$3,000.00	$7,000.00	$7,000.00	0%
Intangible	271-30-35000-0000-000000-000-311340	$49,635.43	$43,606.02	$30,000.00	$40,000.00	$40,000.00	0%
Railroad Equipment	271-30-35000-0000-000000-000-311350	$1,530.32	$1,842.62	$1,200.00	$1,500.00	$1,500.00	0%
Real Estate Transfer	271-30-35000-0000-000000-000-311600	$21,158.99	$15,599.71	$30,000.00	$18,000.00	$18,000.00	0%
Total Taxes:		**$3,032,814.14**	**$3,448,757.45**	**$3,849,857.00**	**$4,013,225.00**	**$4,396,350.00**	**9.5%**
Total Fire Districts:		**$3,032,814.14**	**$3,448,757.45**	**$3,849,857.00**	**$4,013,225.00**	**$4,396,350.00**	**9.5%**
Hotel/Motel Fund							
Taxes							
Hotel-Motel Excise Tax	275-10-11000-0000-000000-000-314100	$81,646.25		$65,000.00	$65,000.00		N/A
Hotel-Motel Excise Tax	275-70-75200-0000-000000-000-314100		$67,878.94			$65,000.00	N/A
Total Taxes:		**$81,646.25**	**$67,878.94**	**$65,000.00**	**$65,000.00**	**$65,000.00**	**0%**
Total Hotel/Motel Fund:		**$81,646.25**	**$67,878.94**	**$65,000.00**	**$65,000.00**	**$65,000.00**	**0%**
SPLOST 2023							
Taxes							
Spec Purpose Loc Opt Sales&Use	323-10-11000-0000-000000-000-313200			-$18,000,000.00			N/A
2023 SPLOST Distribution	323-10-11000-0000-000000-000-313230			$18,000,000.00			N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-10-11190-0000-000000-000-313230-S2304			$472,600.00			N/A
2023 SPLOST Distribution	323-10-11190-0000-000000-000-313230-S2310			$1,590,167.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2301			$390,667.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2303			$316,667.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2315			$1,333,333.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2317			$166,667.00			N/A
2023 SPLOST Distribution	323-30-35000-0000-000000-000-313230-S2309			$815,833.00			N/A
2023 SPLOST Distribution	323-30-39100-0000-000000-000-313230-S2308			$179,167.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2302			$2,000,000.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2305			$166,667.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2306			$1,333,333.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2307			$1,395,000.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2322			$2,893,572.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2323			$470,448.00			N/A

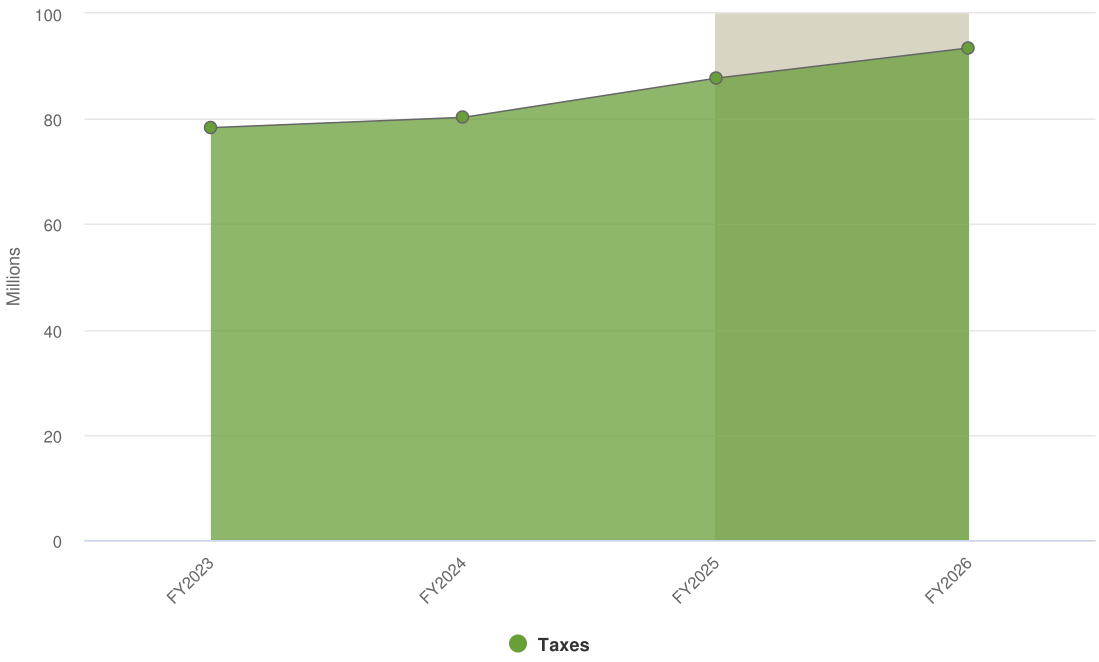
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2324			$366,696.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2325			$137,808.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2326			$90,288.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2327			$1,188.00			N/A
2023 SPLOST Distribution	323-50-55200-0000-000000-000-313230-S2316			$756,160.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2311			$583,333.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2313			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2314			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2318			$567,120.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2319			$378,080.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2320			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2321			$945,205.00			N/A
2023 SPLOST Distribution	323-60-65000-0000-000000-000-313230-S2312			$150,000.00			N/A
Total Taxes:				**$18,000,000.00**			**N/A**
Total SPLOST 2023:				**$18,000,000.00**			**N/A**
Total:		**$78,314,431.14**	**$80,276,438.18**	**$101,061,010.00**	**$87,719,031.00**	**$93,468,222.00**	**6.6%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Taxes							
General Government							
Real Property Tax Current Year	100-10-11000-0000-000000-000-311100	$39,840,410.80	$39,957,396.15	$43,132,502.00	$45,989,701.00	$50,771,334.00	10.4%
Public Utility Taxes	100-10-11000-0000-000000-000-311110	$0.00	$0.00	$1,284,776.00	$1,334,190.00	$1,508,534.00	13.1%
Timber Taxes	100-10-11000-0000-000000-000-311120	$1,893.78	$7,284.02	$2,538.00	$2,766.00	$2,980.00	7.7%
Real Property Prior Year	100-10-11000-0000-000000-000-311200	$634,250.11	$1,034,026.22	$500,000.00	$676,582.00	$500,000.00	-26.1%
Motor Vehicle	100-10-11000-0000-000000-000-311310	$337,248.57	$256,884.13	$276,231.00	$264,000.00	$284,384.00	7.7%
Motor Vehicle TAVT	100-10-11000-0000-000000-000-311315	$6,818,122.21	$7,035,342.12	$6,750,000.00	$6,999,500.00	$7,020,000.00	0.3%
Alternative Ad Valorem Tax	100-10-11000-0000-000000-000-311316	$91,740.31	$82,515.15	$95,000.00	$95,000.00	$95,000.00	0%
Mobile Home	100-10-11000-0000-000000-000-311320	$16,703.02	$15,982.86	$20,367.00	$20,367.00	$21,940.00	7.7%
Intangible	100-10-11000-0000-000000-000-311340	$1,070,874.17	$883,625.29	$1,100,000.00	$1,100,000.00	$920,000.00	-16.4%
Railroad Equipment	100-10-11000-0000-000000-000-311350	$28,274.38	$11,672.70	$32,000.00	$28,000.00	$15,000.00	-46.4%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other	100-10-11000-0000-000000-000-311390	$1,674.04	$401.24	$1,200.00	$1,200.00	$1,200.00	0%
Personal Property Prior Year	100-10-11000-0000-000000-000-311400	$29,161.00	$25,453.65	$40,000.00	$30,000.00	$30,000.00	0%
Real Estate Transfer	100-10-11000-0000-000000-000-311600	$410,033.74	$370,748.93	$450,000.00	$400,000.00	$400,000.00	0%
Television Cable Franchise Txs	100-10-11000-0000-000000-000-311750	$681,474.68	$599,567.86	$650,000.00	$650,000.00	$600,000.00	-7.7%
Local Option Sales & Use Taxes	100-10-11000-0000-000000-000-313100	$16,462,740.46	$17,058,391.03	$15,797,039.00	$16,600,000.00	$17,000,000.00	2.4%
Alcoholic Beverage Excise	100-10-11000-0000-000000-000-314200	$496,784.24	$474,606.58	$500,000.00	$500,000.00	$450,000.00	-10%
Insurance Premium Taxes	100-10-11000-0000-000000-000-316200	$7,238,376.27	$7,641,171.21	$7,300,000.00	$7,900,000.00	$8,300,000.00	5.1%
Financial Institution Taxes	100-10-11000-0000-000000-000-316300	$89,242.00	$91,500.00	$108,000.00	$95,000.00	$95,000.00	0%
Penalties & Interest Real Prop	100-10-11000-0000-000000-000-319110	$487,229.38	$674,796.74	$350,000.00	$500,000.00	$500,000.00	0%
Penalties & Interest Pers Prop	100-10-11000-0000-000000-000-319120	$35,632.22	$34,254.66	$350,000.00	$35,000.00	$35,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Penalties & Interest FIFA	100-10-11000-0000-000000-000-319500	$22,658.49	$89,660.27	$15,000.00	$20,000.00	$40,000.00	100%
TAVT Admin Fee 1%	100-10-15450-0000-000000-000-311314	$84,838.69	$87,664.85	$75,000.00	$75,000.00	$75,000.00	0%
Real Property Tax Current Year	271-10-11000-0000-000000-000-311100	$2,878,285.94	$3,290,695.23	$3,661,306.00	$3,820,225.00	$4,220,000.00	10.5%
Public Utility Taxes	271-10-11000-0000-000000-000-311110	$0.00	$0.00	$55,000.00	$55,000.00	$55,000.00	0%
Timber Taxes	271-10-11000-0000-000000-000-311120	$154.75	$683.51	$400.00	$650.00	$1,000.00	53.8%
Real Property Prior Year	271-10-11000-0000-000000-000-311200	$39,477.16	$50,033.65	$35,000.00	$40,000.00	$30,000.00	-25%
Motor Vehicle	271-10-11000-0000-000000-000-311310	$26,196.18	$22,984.31	$27,000.00	$27,000.00	$20,000.00	-25.9%
Alternative Ad Valorem Tax	271-10-11000-0000-000000-000-311316	$7,064.67	$7,185.12	$0.00	$0.00	$0.00	0%
Mobile Home	271-10-11000-0000-000000-000-311320	$1,517.79	$1,624.26	$1,951.00	$1,800.00	$1,800.00	0%
Other	271-10-11000-0000-000000-000-311390	$42.15	$10.88	$1,000.00	$50.00	$50.00	0%
Personal Property Prior Year	271-10-11000-0000-000000-000-311400	$1,977.99	$1,922.64	$3,000.00	$2,000.00	$2,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Property Not On Digest	271-10-11000-0000-000000-000-311500	$0.00	$0.00	$1,000.00	$0.00	$0.00	0%
Penalties & Interest Real Prop	271-10-11000-0000-000000-000-319110	$5,772.77	$12,569.50	$3,000.00	$7,000.00	$7,000.00	0%
Hotel-Motel Excise Tax	275-10-11000-0000-000000-000-314100	$81,646.25		$65,000.00	$65,000.00		N/A
Spec Purpose Loc Opt Sales&Use	323-10-11000-0000-000000-000-313200			-$18,000,000.00			N/A
2023 SPLOST Distribution	323-10-11000-0000-000000-000-313230			$18,000,000.00			N/A
2023 SPLOST Distribution	323-10-11190-0000-000000-000-313230-S2304			$472,600.00			N/A
2023 SPLOST Distribution	323-10-11190-0000-000000-000-313230-S2310			$1,590,167.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2301			$390,667.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2303			$316,667.00			N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2315			$1,333,333.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2317			$166,667.00			N/A
Total General Government:		**$77,921,498.21**	**$79,820,654.76**	**$86,953,411.00**	**$87,335,031.00**	**$93,002,222.00**	**6.5%**
Public Safety							
Insurance Premium Taxes	100-30-35000-0000-000000-000-316200	$93,614.95	$113,594.89	$90,000.00	$98,000.00	$130,000.00	32.7%
Consumer Fireworks Excise Tax	215-30-38000-0000-000000-000-314600	$1,624.24	$1,636.23	$1,500.00	$1,500.00	$1,500.00	0%
Intangible	271-30-35000-0000-000000-000-311340	$49,635.43	$43,606.02	$30,000.00	$40,000.00	$40,000.00	0%
Railroad Equipment	271-30-35000-0000-000000-000-311350	$1,530.32	$1,842.62	$1,200.00	$1,500.00	$1,500.00	0%
Real Estate Transfer	271-30-35000-0000-000000-000-311600	$21,158.99	$15,599.71	$30,000.00	$18,000.00	$18,000.00	0%
2023 SPLOST Distribution	323-30-35000-0000-000000-000-313230-S2309			$815,833.00			N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-30-39100-0000-000000-000-313230-S2308			$179,167.00			N/A
Total Public Safety:		**$167,563.93**	**$176,279.47**	**$1,147,700.00**	**$159,000.00**	**$191,000.00**	**20.1%**
Public Works							
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2302			$2,000,000.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2305			$166,667.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2306			$1,333,333.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2307			$1,395,000.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2322			$2,893,572.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2323			$470,448.00			N/A

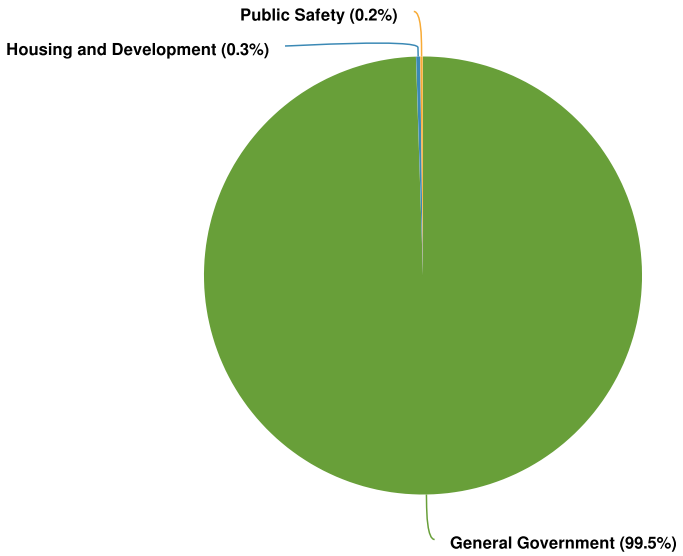
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2324			$366,696.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2325			$137,808.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2326			$90,288.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2327			$1,188.00			N/A
Total Public Works:				**$8,855,000.00**			**N/A**
Health and Welfare							
2023 SPLOST Distribution	323-50-55200-0000-000000-000-313230-S2316			$756,160.00			N/A
Total Health and Welfare:				**$756,160.00**			**N/A**
Culture/Recreation							
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2311			$583,333.00			N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2313			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2314			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2318			$567,120.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2319			$378,080.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2320			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2321			$945,205.00			N/A
2023 SPLOST Distribution	323-60-65000-0000-000000-000-313230-S2312			$150,000.00			N/A
Total Culture/Recreation:				**$3,123,739.00**			**N/A**
Housing and Development							

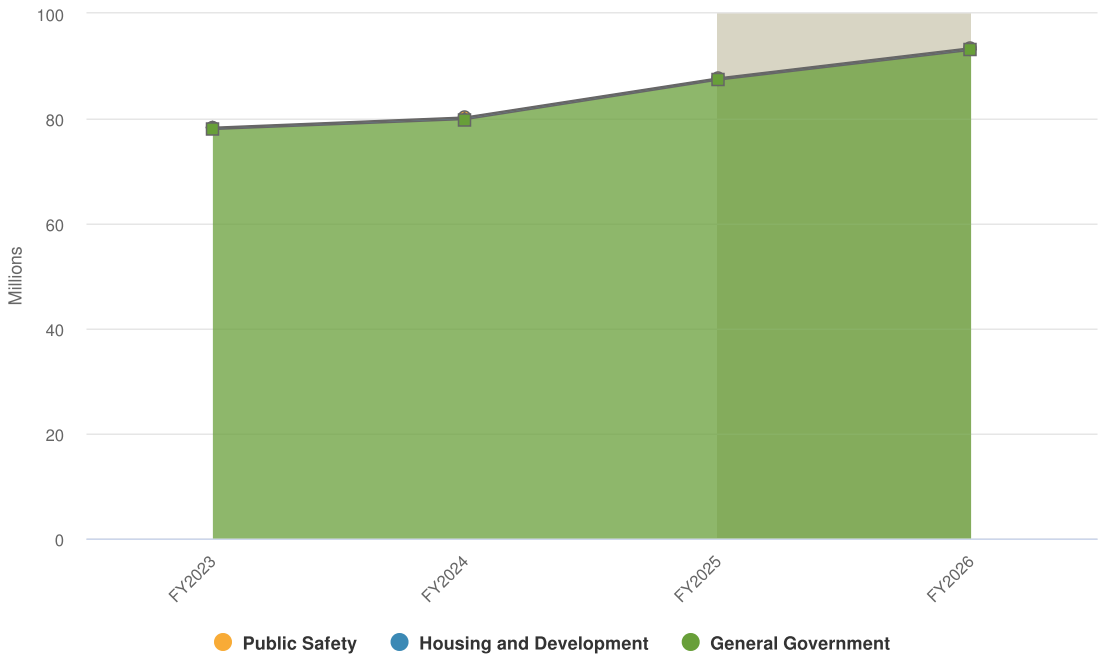
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Business & Occupation Tax	100-70-74100-0000-000000-000-316100	$225,369.00	$211,625.01	$225,000.00	$225,000.00	$210,000.00	-6.7%
Hotel-Motel Excise Tax	275-70-75200-0000-000000-000-314100		$67,878.94			$65,000.00	N/A
Total Housing and Development:		**$225,369.00**	**$279,503.95**	**$225,000.00**	**$225,000.00**	**$275,000.00**	**22.2%**
Total Taxes:		**$78,314,431.14**	**$80,276,438.18**	**$101,061,010.00**	**$87,719,031.00**	**$93,468,222.00**	**6.6%**
Total Revenue Source:		**$78,314,431.14**	**$80,276,438.18**	**$101,061,010.00**	**$87,719,031.00**	**$93,468,222.00**	**6.6%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue							
General Government							
Non-Departmental / Gen Govt							
Taxes							
Real Property Tax Current Year	100-10-11000-0000-000000-000-311100	$39,840,410.80	$39,957,396.15	$43,132,502.00	$45,989,701.00	$50,771,334.00	10.4%
Public Utility Taxes	100-10-11000-0000-000000-000-311110	$0.00	$0.00	$1,284,776.00	$1,334,190.00	$1,508,534.00	13.1%
Timber Taxes	100-10-11000-0000-000000-000-311120	$1,893.78	$7,284.02	$2,538.00	$2,766.00	$2,980.00	7.7%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Real Property Prior Year	100-10-11000-0000-000000-000-311200	$634,250.11	$1,034,026.22	$500,000.00	$676,582.00	$500,000.00	-26.1%
Motor Vehicle	100-10-11000-0000-000000-000-311310	$337,248.57	$256,884.13	$276,231.00	$264,000.00	$284,384.00	7.7%
Motor Vehicle TAVT	100-10-11000-0000-000000-000-311315	$6,818,122.21	$7,035,342.12	$6,750,000.00	$6,999,500.00	$7,020,000.00	0.3%
Alternative Ad Valorem Tax	100-10-11000-0000-000000-000-311316	$91,740.31	$82,515.15	$95,000.00	$95,000.00	$95,000.00	0%
Mobile Home	100-10-11000-0000-000000-000-311320	$16,703.02	$15,982.86	$20,367.00	$20,367.00	$21,940.00	7.7%
Intangible	100-10-11000-0000-000000-000-311340	$1,070,874.17	$883,625.29	$1,100,000.00	$1,100,000.00	$920,000.00	-16.4%
Railroad Equipment	100-10-11000-0000-000000-000-311350	$28,274.38	$11,672.70	$32,000.00	$28,000.00	$15,000.00	-46.4%
Other	100-10-11000-0000-000000-000-311390	$1,674.04	$401.24	$1,200.00	$1,200.00	$1,200.00	0%
Personal Property Prior Year	100-10-11000-0000-000000-000-311400	$29,161.00	$25,453.65	$40,000.00	$30,000.00	$30,000.00	0%
Real Estate Transfer	100-10-11000-0000-000000-000-311600	$410,033.74	$370,748.93	$450,000.00	$400,000.00	$400,000.00	0%
Television Cable Franchise Txs	100-10-11000-0000-000000-000-311750	$681,474.68	$599,567.86	$650,000.00	$650,000.00	$600,000.00	-7.7%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Local Option Sales & Use Taxes	100-10-11000-0000-000000-000-313100	$16,462,740.46	$17,058,391.03	$15,797,039.00	$16,600,000.00	$17,000,000.00	2.4%
Alcoholic Beverage Excise	100-10-11000-0000-000000-000-314200	$496,784.24	$474,606.58	$500,000.00	$500,000.00	$450,000.00	-10%
Insurance Premium Taxes	100-10-11000-0000-000000-000-316200	$7,238,376.27	$7,641,171.21	$7,300,000.00	$7,900,000.00	$8,300,000.00	5.1%
Financial Institution Taxes	100-10-11000-0000-000000-000-316300	$89,242.00	$91,500.00	$108,000.00	$95,000.00	$95,000.00	0%
Penalties & Interest Real Prop	100-10-11000-0000-000000-000-319110	$487,229.38	$674,796.74	$350,000.00	$500,000.00	$500,000.00	0%
Penalties & Interest Pers Prop	100-10-11000-0000-000000-000-319120	$35,632.22	$34,254.66	$350,000.00	$35,000.00	$35,000.00	0%
Penalties & Interest FIFA	100-10-11000-0000-000000-000-319500	$22,658.49	$89,660.27	$15,000.00	$20,000.00	$40,000.00	100%
Real Property Tax Current Year	271-10-11000-0000-000000-000-311100	$2,878,285.94	$3,290,695.23	$3,661,306.00	$3,820,225.00	$4,220,000.00	10.5%
Public Utility Taxes	271-10-11000-0000-000000-000-311110	$0.00	$0.00	$55,000.00	$55,000.00	$55,000.00	0%
Timber Taxes	271-10-11000-0000-000000-000-311120	$154.75	$683.51	$400.00	$650.00	$1,000.00	53.8%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Real Property Prior Year	271-10-11000-0000-000000-000-311200	$39,477.16	$50,033.65	$35,000.00	$40,000.00	$30,000.00	-25%
Motor Vehicle	271-10-11000-0000-000000-000-311310	$26,196.18	$22,984.31	$27,000.00	$27,000.00	$20,000.00	-25.9%
Alternative Ad Valorem Tax	271-10-11000-0000-000000-000-311316	$7,064.67	$7,185.12	$0.00	$0.00	$0.00	0%
Mobile Home	271-10-11000-0000-000000-000-311320	$1,517.79	$1,624.26	$1,951.00	$1,800.00	$1,800.00	0%
Other	271-10-11000-0000-000000-000-311390	$42.15	$10.88	$1,000.00	$50.00	$50.00	0%
Personal Property Prior Year	271-10-11000-0000-000000-000-311400	$1,977.99	$1,922.64	$3,000.00	$2,000.00	$2,000.00	0%
Property Not On Digest	271-10-11000-0000-000000-000-311500	$0.00	$0.00	$1,000.00	$0.00	$0.00	0%
Penalties & Interest Real Prop	271-10-11000-0000-000000-000-319110	$5,772.77	$12,569.50	$3,000.00	$7,000.00	$7,000.00	0%
Hotel-Motel Excise Tax	275-10-11000-0000-000000-000-314100	$81,646.25		$65,000.00	$65,000.00		N/A
Spec Purpose Loc Opt Sales&Use	323-10-11000-0000-000000-000-313200			-$18,000,000.00			N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-10-11000-0000-000000-000-313230			$18,000,000.00			N/A
Total Taxes:		**$77,836,659.52**	**$79,732,989.91**	**$82,608,310.00**	**$87,260,031.00**	**$92,927,222.00**	**6.5%**
Total Non-Departmental / Gen Govt:		**$77,836,659.52**	**$79,732,989.91**	**$82,608,310.00**	**$87,260,031.00**	**$92,927,222.00**	**6.5%**
General Fleet Replacement							
Taxes							
2023 SPLOST Distribution	323-10-11190-0000-000000-000-313230-S2304			$472,600.00			N/A
2023 SPLOST Distribution	323-10-11190-0000-000000-000-313230-S2310			$1,590,167.00			N/A
Total Taxes:				**$2,062,767.00**			**N/A**
Total General Fleet Replacement:				**$2,062,767.00**			**N/A**
Tax Commissioner (Const Office							
Taxes							
TAVT Admin Fee 1%	100-10-15450-0000-000000-000-311314	$84,838.69	$87,664.85	$75,000.00	$75,000.00	$75,000.00	0%
Total Taxes:		**$84,838.69**	**$87,664.85**	**$75,000.00**	**$75,000.00**	**$75,000.00**	**0%**
Total Tax Commissioner (Const Office:		**$84,838.69**	**$87,664.85**	**$75,000.00**	**$75,000.00**	**$75,000.00**	**0%**
Gov Buildings And Facilities M							
Taxes							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2301			$390,667.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2303			$316,667.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2315			$1,333,333.00			N/A
2023 SPLOST Distribution	323-10-15650-0000-000000-000-313230-S2317			$166,667.00			N/A
Total Taxes:				**$2,207,334.00**			**N/A**
Total Gov Buildings And Facilities M:				**$2,207,334.00**			**N/A**
Total General Government:		**$77,921,498.21**	**$79,820,654.76**	**$86,953,411.00**	**$87,335,031.00**	**$93,002,222.00**	**6.5%**
Public Safety							
County Fire Service							
Taxes							
Insurance Premium Taxes	100-30-35000-0000-000000-000-316200	$93,614.95	$113,594.89	$90,000.00	$98,000.00	$130,000.00	32.7%
Intangible	271-30-35000-0000-000000-000-311340	$49,635.43	$43,606.02	$30,000.00	$40,000.00	$40,000.00	0%
Railroad Equipment	271-30-35000-0000-000000-000-311350	$1,530.32	$1,842.62	$1,200.00	$1,500.00	$1,500.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Real Estate Transfer	271-30-35000-0000-000000-000-311600	$21,158.99	$15,599.71	$30,000.00	$18,000.00	$18,000.00	0%
2023 SPLOST Distribution	323-30-35000-0000-000000-000-313230-S2309			$815,833.00			N/A
Total Taxes:		**$165,939.69**	**$174,643.24**	**$967,033.00**	**$157,500.00**	**$189,500.00**	**20.3%**
Total County Fire Service:		**$165,939.69**	**$174,643.24**	**$967,033.00**	**$157,500.00**	**$189,500.00**	**20.3%**
E-911							
Taxes							
Consumer Fireworks Excise Tax	215-30-38000-0000-000000-000-314600	$1,624.24	$1,636.23	$1,500.00	$1,500.00	$1,500.00	0%
Total Taxes:		**$1,624.24**	**$1,636.23**	**$1,500.00**	**$1,500.00**	**$1,500.00**	**0%**
Total E-911:		**$1,624.24**	**$1,636.23**	**$1,500.00**	**$1,500.00**	**$1,500.00**	**0%**
Animal Services							
Taxes							
2023 SPLOST Distribution	323-30-39100-0000-000000-000-313230-S2308			$179,167.00			N/A
Total Taxes:				**$179,167.00**			**N/A**
Total Animal Services:				**$179,167.00**			**N/A**
Total Public Safety:		**$167,563.93**	**$176,279.47**	**$1,147,700.00**	**$159,000.00**	**$191,000.00**	**20.1%**
Public Works							
Road Department							
Taxes							
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2302			$2,000,000.00			N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2305			$166,667.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2306			$1,333,333.00			N/A
2023 SPLOST Distribution	323-40-42200-0000-000000-000-313230-S2307			$1,395,000.00			N/A
Total Taxes:				**$4,895,000.00**			**N/A**
Total Road Department:				**$4,895,000.00**			**N/A**
Special Purpose Local Opt S &							
Taxes							
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2322			$2,893,572.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2323			$470,448.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2324			$366,696.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2325			$137,808.00			N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2326			$90,288.00			N/A
2023 SPLOST Distribution	323-40-49600-0000-000000-000-313230-S2327			$1,188.00			N/A
Total Taxes:				**$3,960,000.00**			**N/A**
Total Special Purpose Local Opt S &:				**$3,960,000.00**			**N/A**
Total Public Works:				**$8,855,000.00**			**N/A**
Health and Welfare							
Senior Services							
Taxes							
2023 SPLOST Distribution	323-50-55200-0000-000000-000-313230-S2316			$756,160.00			N/A
Total Taxes:				**$756,160.00**			**N/A**
Total Senior Services:				**$756,160.00**			**N/A**
Total Health and Welfare:				**$756,160.00**			**N/A**
Culture/Recreation							
Culture/Recreation Administrat							
Taxes							
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2311			$583,333.00			N/A

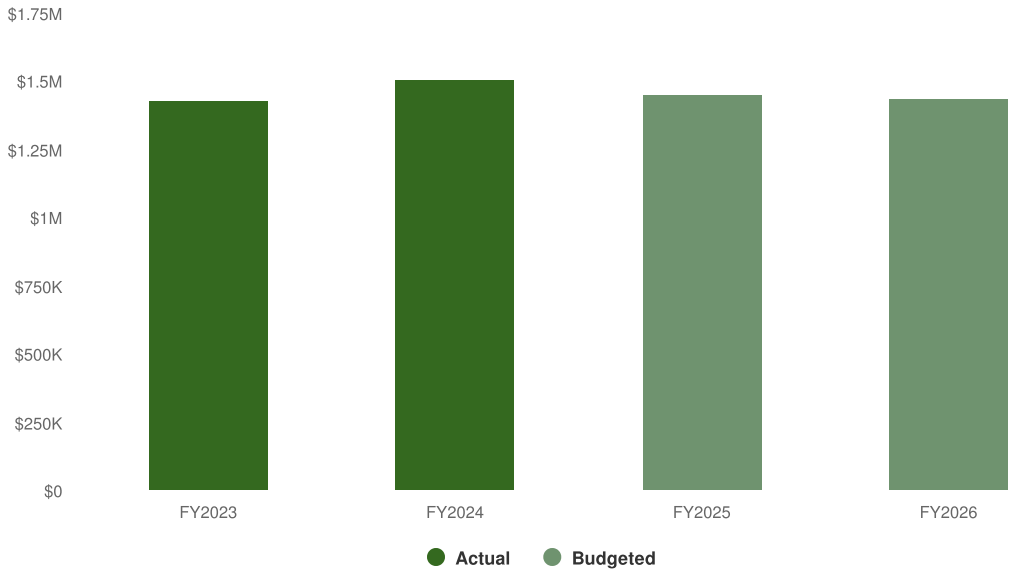
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2313			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2314			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2318			$567,120.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2319			$378,080.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2320			$166,667.00			N/A
2023 SPLOST Distribution	323-60-61100-0000-000000-000-313230-S2321			$945,205.00			N/A
Total Taxes:				**$2,973,739.00**			**N/A**
Total Culture/Recreation Administrat:				**$2,973,739.00**			**N/A**
Libraries							
Taxes							
2023 SPLOST Distribution	323-60-65000-0000-000000-000-313230-S2312			$150,000.00			N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Taxes:				**$150,000.00**			**N/A**
Total Libraries:				**$150,000.00**			**N/A**
Total Culture/Recreation:				**$3,123,739.00**			**N/A**
Housing and Development							
Planning And Zoning Administra							
Taxes							
Business & Occupation Tax	100-70-74100-0000-000000-000-316100	$225,369.00	$211,625.01	$225,000.00	$225,000.00	$210,000.00	-6.7%
Total Taxes:		**$225,369.00**	**$211,625.01**	**$225,000.00**	**$225,000.00**	**$210,000.00**	**-6.7%**
Total Planning And Zoning Administra:		**$225,369.00**	**$211,625.01**	**$225,000.00**	**$225,000.00**	**$210,000.00**	**-6.7%**
Economic Development							
Taxes							
Hotel-Motel Excise Tax	275-70-75200-0000-000000-000-314100		$67,878.94			$65,000.00	N/A
Total Taxes:			**$67,878.94**			**$65,000.00**	**N/A**
Total Economic Development:			**$67,878.94**			**$65,000.00**	**N/A**
Total Housing and Development:		**$225,369.00**	**$279,503.95**	**$225,000.00**	**$225,000.00**	**$275,000.00**	**22.2%**
Total Revenue:		**$78,314,431.14**	**$80,276,438.18**	**$101,061,010.00**	**$87,719,031.00**	**$93,468,222.00**	**6.6%**

Licenses and Permits Summary

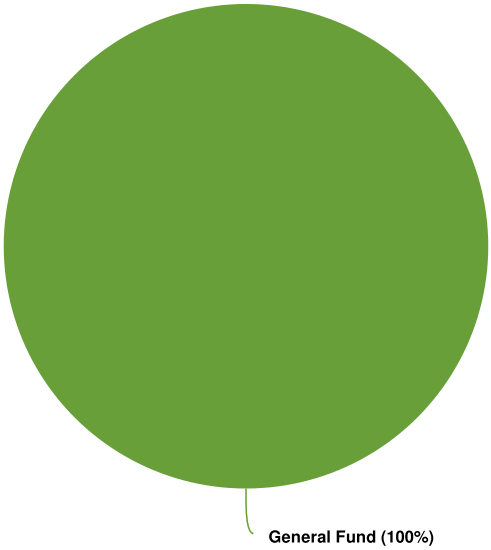
$1,439,000 **-$16,000**
(-1.10% vs. prior year)

Licenses and Permits Proposed and Historical Budget vs. Actual

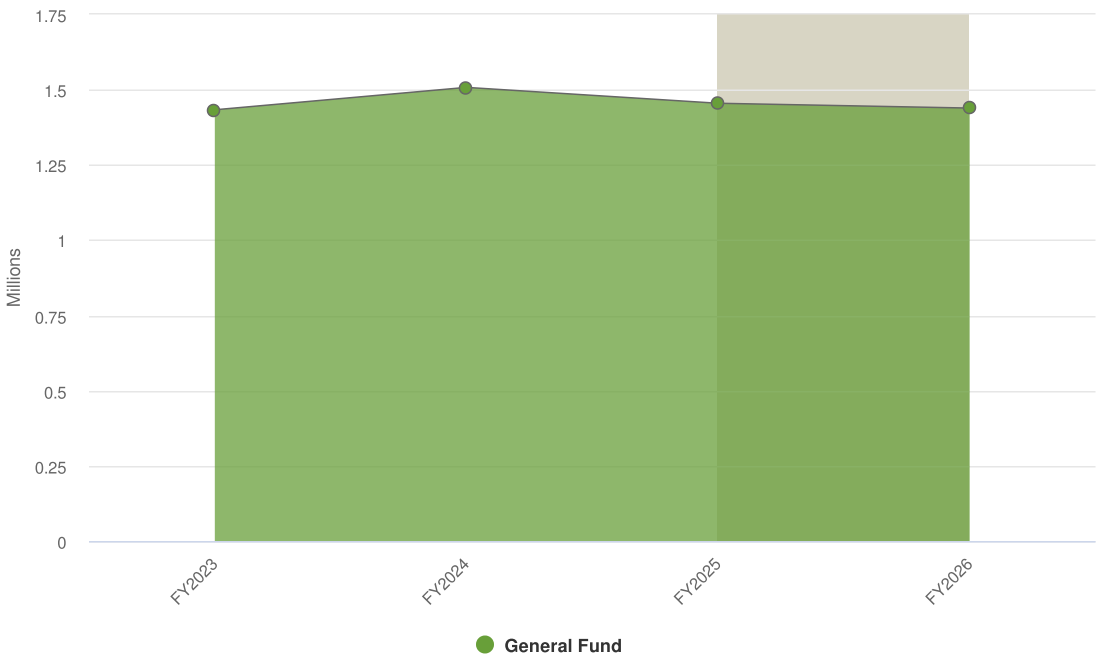


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund

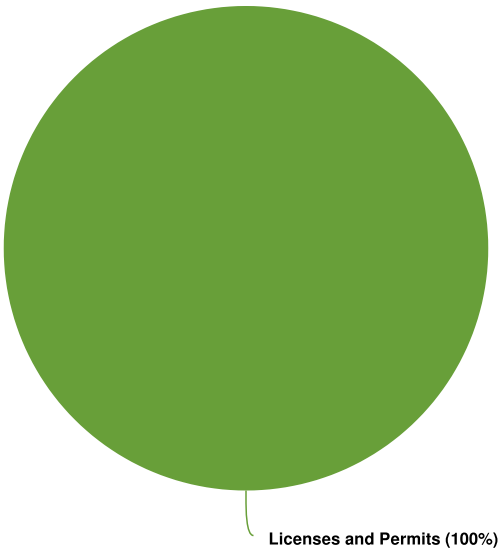


Grey background indicates budgeted figures.

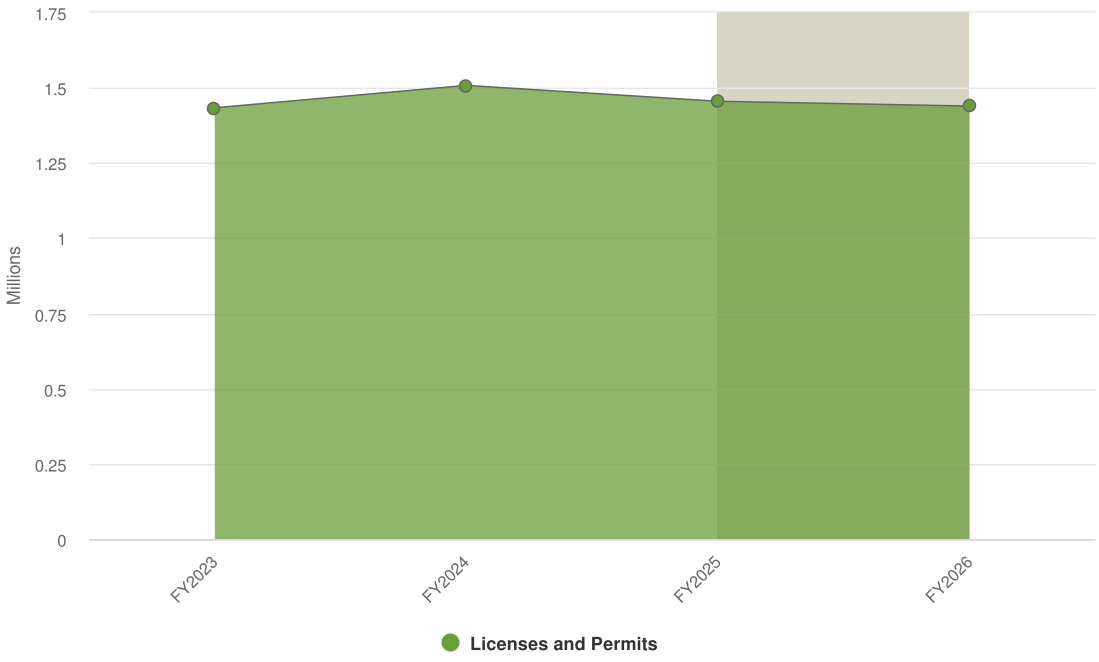
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Licenses and Permits							
Marriage Licenses	100-20-24500-0000-000000-000-322400	$31,588.20	$31,442.20	$28,000.00	$28,000.00	$28,000.00	0%
Weapons Carry Licenses	100-20-24500-0000-000000-000-323910	$37,723.25	$39,959.25	$30,000.00	$32,000.00	$32,000.00	0%
Other Inspections	100-30-35000-0000-000000-000-323900	$45,985.50	$18,883.65	$16,000.00	$16,000.00	$16,000.00	0%
Other Inspections	100-30-35200-0000-000000-000-323900	$1,550.00	$1,050.00	$0.00	$1,000.00	$100,000.00	9,900%
Beer & Wine Retail Sales	100-70-74100-0000-000000-000-321115	$46,914.00	$47,543.25	$50,000.00	$50,000.00	$55,000.00	10%
Non-Trad Tobacco Paraphernalia	100-70-74100-0000-000000-000-321290	$11,000.00	$11,000.00	$11,000.00	$11,000.00	$13,000.00	18.2%
Zoning & Land Use	100-70-74100-0000-000000-000-322210	$224,833.74	$320,872.36	$200,000.00	$300,000.00	$160,000.00	-46.7%
NPDES Charges	100-70-74100-0000-000000-000-322215	$12,008.93	$2,969.44	$15,000.00	$2,000.00	$10,000.00	400%
Protective Inspection Admin	100-70-74100-0000-000000-000-323110	$1,005,574.88	$1,018,536.41	$900,000.00	$1,000,000.00	$1,010,000.00	1%
Business License Penalty	100-70-74100-0000-000000-000-324100	$16,097.87	$15,498.70	$15,000.00	$15,000.00	$15,000.00	0%
Total Licenses and Permits:		**$1,433,276.37**	**$1,507,755.26**	**$1,265,000.00**	**$1,455,000.00**	**$1,439,000.00**	**-1.1%**
Total General Fund:		**$1,433,276.37**	**$1,507,755.26**	**$1,265,000.00**	**$1,455,000.00**	**$1,439,000.00**	**-1.1%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

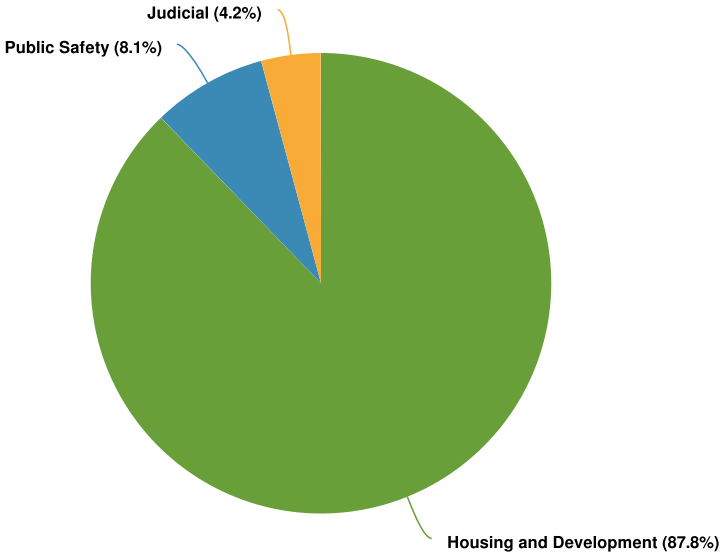


Grey background indicates budgeted figures.

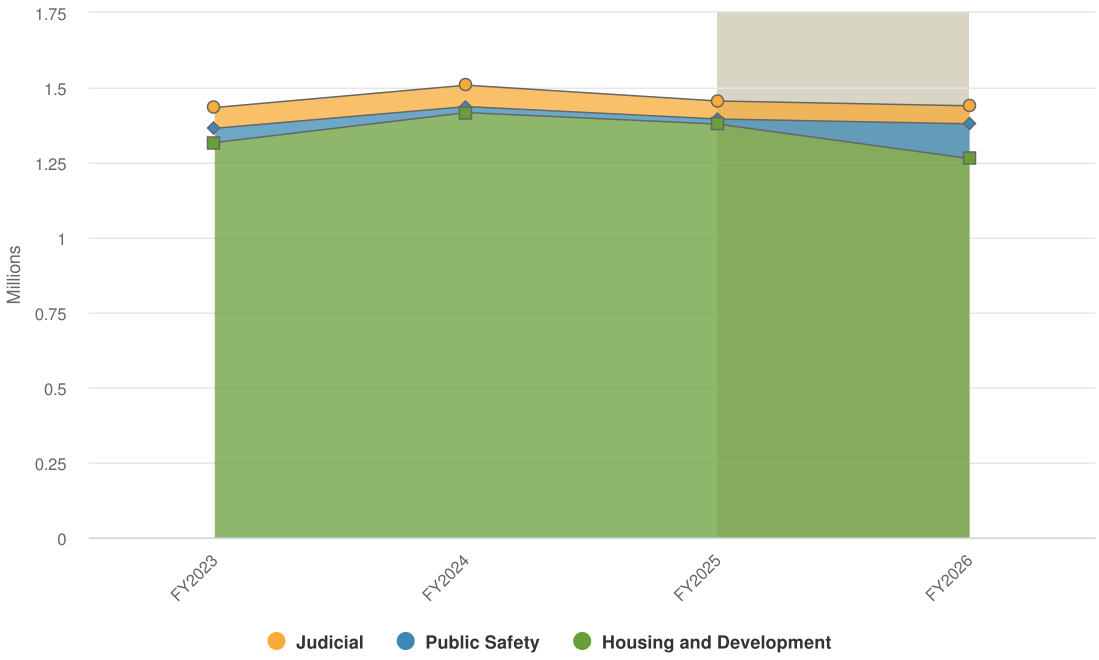
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Licenses and Permits							
Judicial							
Marriage Licenses	100-20-24500-0000-000000-000-322400	$31,588.20	$31,442.20	$28,000.00	$28,000.00	$28,000.00	0%
Weapons Carry Licenses	100-20-24500-0000-000000-000-323910	$37,723.25	$39,959.25	$30,000.00	$32,000.00	$32,000.00	0%
Total Judicial:		**$69,311.45**	**$71,401.45**	**$58,000.00**	**$60,000.00**	**$60,000.00**	**0%**
Public Safety							
Other Inspections	100-30-35000-0000-000000-000-323900	$45,985.50	$18,883.65	$16,000.00	$16,000.00	$16,000.00	0%
Other Inspections	100-30-35200-0000-000000-000-323900	$1,550.00	$1,050.00	$0.00	$1,000.00	$100,000.00	9,900%
Total Public Safety:		**$47,535.50**	**$19,933.65**	**$16,000.00**	**$17,000.00**	**$116,000.00**	**582.4%**
Housing and Development							
Beer & Wine Retail Sales	100-70-74100-0000-000000-000-321115	$46,914.00	$47,543.25	$50,000.00	$50,000.00	$55,000.00	10%
Non-Trad Tobacco Paraphernalia	100-70-74100-0000-000000-000-321290	$11,000.00	$11,000.00	$11,000.00	$11,000.00	$13,000.00	18.2%
Zoning & Land Use	100-70-74100-0000-000000-000-322210	$224,833.74	$320,872.36	$200,000.00	$300,000.00	$160,000.00	-46.7%
NPDES Charges	100-70-74100-0000-000000-000-322215	$12,008.93	$2,969.44	$15,000.00	$2,000.00	$10,000.00	400%
Protective Inspection Admin	100-70-74100-0000-000000-000-323110	$1,005,574.88	$1,018,536.41	$900,000.00	$1,000,000.00	$1,010,000.00	1%
Business License Penalty	100-70-74100-0000-000000-000-324100	$16,097.87	$15,498.70	$15,000.00	$15,000.00	$15,000.00	0%
Total Housing and Development:		**$1,316,429.42**	**$1,416,420.16**	**$1,191,000.00**	**$1,378,000.00**	**$1,263,000.00**	**-8.3%**
Total Licenses and Permits:		**$1,433,276.37**	**$1,507,755.26**	**$1,265,000.00**	**$1,455,000.00**	**$1,439,000.00**	**-1.1%**
Total Revenue Source:		**$1,433,276.37**	**$1,507,755.26**	**$1,265,000.00**	**$1,455,000.00**	**$1,439,000.00**	**-1.1%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

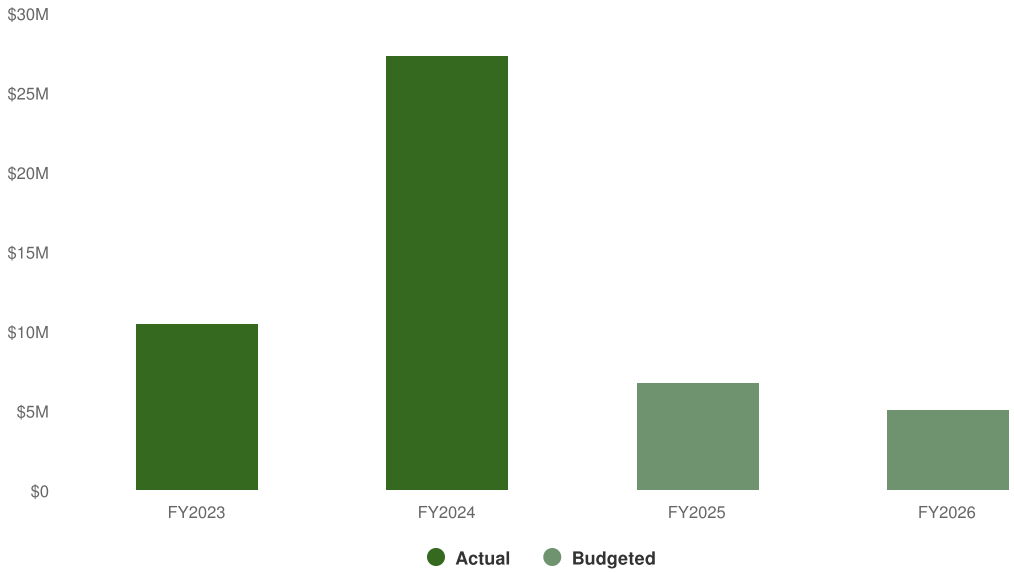
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue							
Judicial							
Probate Court							
Licenses and Permits							
Marriage Licenses	100-20-24500-0000-000000-000-322400	$31,588.20	$31,442.20	$28,000.00	$28,000.00	$28,000.00	0%
Weapons Carry Licenses	100-20-24500-0000-000000-000-323910	$37,723.25	$39,959.25	$30,000.00	$32,000.00	$32,000.00	0%
Total Licenses and Permits:		**$69,311.45**	**$71,401.45**	**$58,000.00**	**$60,000.00**	**$60,000.00**	**0%**
Total Probate Court:		**$69,311.45**	**$71,401.45**	**$58,000.00**	**$60,000.00**	**$60,000.00**	**0%**
Total Judicial:		**$69,311.45**	**$71,401.45**	**$58,000.00**	**$60,000.00**	**$60,000.00**	**0%**
Public Safety							
County Fire Service							
Licenses and Permits							
Other Inspections	100-30-35000-0000-000000-000-323900	$45,985.50	$18,883.65	$16,000.00	$16,000.00	$16,000.00	0%
Total Licenses and Permits:		**$45,985.50**	**$18,883.65**	**$16,000.00**	**$16,000.00**	**$16,000.00**	**0%**
Total County Fire Service:		**$45,985.50**	**$18,883.65**	**$16,000.00**	**$16,000.00**	**$16,000.00**	**0%**
Fire Training							
Licenses and Permits							
Other Inspections	100-30-35200-0000-000000-000-323900	$1,550.00	$1,050.00	$0.00	$1,000.00	$100,000.00	9,900%
Total Licenses and Permits:		**$1,550.00**	**$1,050.00**	**$0.00**	**$1,000.00**	**$100,000.00**	**9,900%**
Total Fire Training:		**$1,550.00**	**$1,050.00**	**$0.00**	**$1,000.00**	**$100,000.00**	**9,900%**
Total Public Safety:		**$47,535.50**	**$19,933.65**	**$16,000.00**	**$17,000.00**	**$116,000.00**	**582.4%**
Housing and Development							
Planning And Zoning Administra							
Licenses and Permits							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Beer & Wine Retail Sales	100-70-74100-0000-000000-000-321115	$46,914.00	$47,543.25	$50,000.00	$50,000.00	$55,000.00	10%
Non-Trad Tobacco Paraphernalia	100-70-74100-0000-000000-000-321290	$11,000.00	$11,000.00	$11,000.00	$11,000.00	$13,000.00	18.2%
Zoning & Land Use	100-70-74100-0000-000000-000-322210	$224,833.74	$320,872.36	$200,000.00	$300,000.00	$160,000.00	-46.7%
NPDES Charges	100-70-74100-0000-000000-000-322215	$12,008.93	$2,969.44	$15,000.00	$2,000.00	$10,000.00	400%
Protective Inspection Admin	100-70-74100-0000-000000-000-323110	$1,005,574.88	$1,018,536.41	$900,000.00	$1,000,000.00	$1,010,000.00	1%
Business License Penalty	100-70-74100-0000-000000-000-324100	$16,097.87	$15,498.70	$15,000.00	$15,000.00	$15,000.00	0%
Total Licenses and Permits:		**$1,316,429.42**	**$1,416,420.16**	**$1,191,000.00**	**$1,378,000.00**	**$1,263,000.00**	**-8.3%**
Total Planning And Zoning Administra:		**$1,316,429.42**	**$1,416,420.16**	**$1,191,000.00**	**$1,378,000.00**	**$1,263,000.00**	**-8.3%**
Total Housing and Development:		**$1,316,429.42**	**$1,416,420.16**	**$1,191,000.00**	**$1,378,000.00**	**$1,263,000.00**	**-8.3%**
Total Revenue:		**$1,433,276.37**	**$1,507,755.26**	**$1,265,000.00**	**$1,455,000.00**	**$1,439,000.00**	**-1.1%**

Intergovernmental Revenues Summary

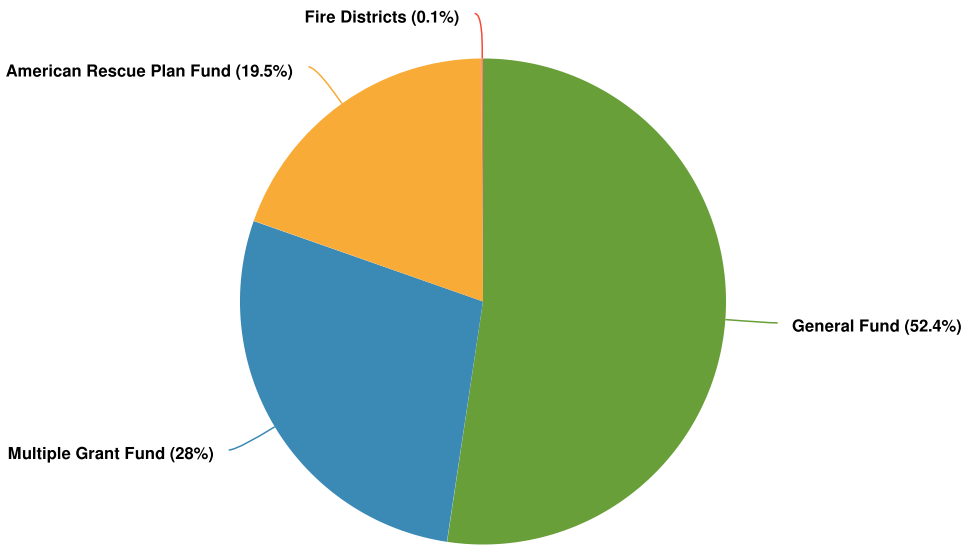
$5,124,839 -$1,643,229
(-24.28% vs. prior year)

Intergovernmental Revenues Proposed and Historical Budget vs. Actual

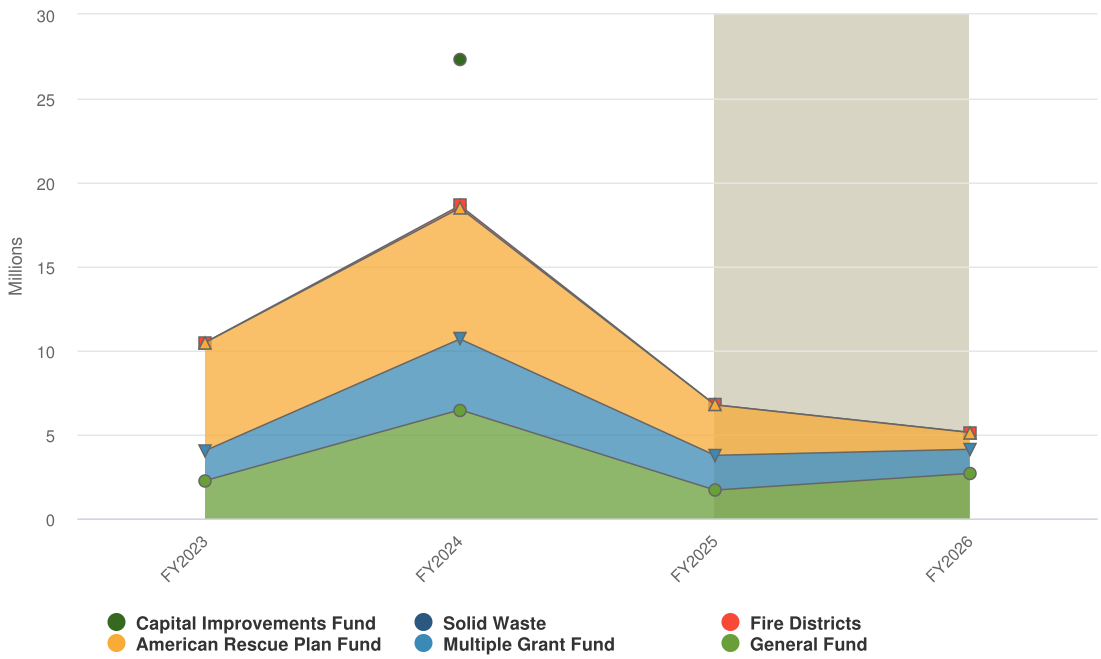


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Intergovernmental Revenues							
Direct State Grant - Oper	100-10-11000-0000-000000-000-334110	$0.00	$3,526,870.62	$0.00	$0.00	$0.00	0%
Intergovt Revenue - Covington	100-10-11000-0000-000000-000-336005	$82,500.00	$0.00	$0.00	$0.00	$0.00	0%
Intergovernmental Revenues	100-10-11000-0000-000000-000-337010	$3,222.76	$1,302,902.05	$0.00	$0.00	$500,000.00	N/A
Local Govt/Intergovt Rev	100-10-15360-0000-000000-000-336000	$0.00	$0.00	$3,000.00	$0.00	$0.00	0%
Intergovt Revenue - Walton Co	100-20-21500-0000-000000-000-336020	$37,173.23	$42,467.39	$35,640.00	$35,640.00	$35,640.00	0%
Direct State Grant - Oper	100-20-22000-0000-000000-000-334110	$31,479.52	$15,739.76	$31,480.00	$16,000.00	$0.00	-100%
Intergovt Revenue - Covington	100-20-22000-0000-000000-000-336005-DAGGV	$30,000.00	$26,499.96	$25,000.00	$25,000.00	$25,000.00	0%
Intergovt Revenue - Monroe	100-20-22000-0000-000000-000-336013-DAGGV	$30,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00	0%
Intergovt Revenue - Walton Co	100-20-22000-0000-000000-000-336020-DAGGV	$30,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00	0%
Direct State Grant - Oper	100-20-26000-0000-000000-000-334110	$74,500.00	$74,500.00	$0.00	$0.00	$74,500.00	N/A
Direct Federal Grant	100-30-33100-0000-000000-000-331110	$14,200.00	$10,200.00	$10,000.00	$10,000.00	$10,000.00	0%
Intergovt Revenue - NCBoE	100-30-33500-0000-000000-000-336012	$1,283,211.62	$1,291,895.13	$1,100,000.00	$1,100,000.00	$1,553,031.00	41.2%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Intergovt Revenue - Covington	100-30-39100-0000-000000-000-336005	$1,318.00	$336.00		$800.00	$500.00	-37.5%
Indirect Federal Grant	100-30-39200-0000-000000-000-331150-21070	$29,987.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	100-30-39200-0000-000000-000-331150-22070	$0.00	$2,999.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-21046	$200.03	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-22041	$474.24		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23031	$13,823.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23032	$70,634.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23033	$63,737.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23034	$33,573.48		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23040	$5,568.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23041	$9,896.92		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23042	$6,960.49		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23045	$107,974.41	$53,789.37		$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23046	$6,375.00	$9,876.15		$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23047	$1,036.76	$288.30		$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23048		$7,554.00			$0.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23049		$1,916.57			$0.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24031	$0.00		$15,368.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24032	$0.00		$73,721.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24033	$0.00		$69,389.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24040	$0.00		$7,068.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24042	$0.00		$6,961.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24045	$0.00	$0.00	$33,573.00	$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25031	$0.00	$0.00		$15,367.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25032	$0.00	$0.00		$73,721.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25033	$0.00	$0.00		$69,389.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25034	$0.00	$0.00		$33,573.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25040	$0.00	$0.00		$7,068.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25042	$0.00	$0.00		$6,960.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26031		$0.00			$15,367.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26032		$0.00			$73,721.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26033		$0.00			$69,389.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26034		$0.00			$33,573.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26040		$0.00			$7,068.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26042		$0.00			$6,960.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23031	$814.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23032	$4,154.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23033	$3,749.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23036	$27,325.85		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23037	$53,976.52		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23038	$72,018.66		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23040	$1,113.60		$0.00	$0.00		N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-23043	$1,168.00			$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23045	$11,432.58	$5,695.36		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23046	$675.00	$1,045.71		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23047	$255.73	$71.11		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23048		$799.83			$0.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23049		$472.75			$0.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24031	$0.00		$905.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24032	$0.00		$4,336.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24033	$0.00		$4,081.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24035	$0.00		$27,326.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24037	$0.00		$54,964.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24038	$0.00		$73,048.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24040	$0.00		$1,414.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-25031	$0.00	$0.00		$905.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-25032	$0.00	$0.00		$4,336.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25033	$0.00	$0.00		$4,081.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25036	$0.00	$0.00		$27,326.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25037	$0.00	$0.00		$94,964.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25038	$0.00	$0.00		$93,048.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25040	$0.00	$0.00		$1,414.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-26031		$0.00			$905.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26032		$0.00			$4,336.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26033		$0.00			$4,081.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26035		$0.00			$27,326.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26037		$0.00			$94,964.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26038		$0.00			$93,048.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26040		$0.00			$1,414.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-RDC	$69,162.00	$60,812.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Intergovt Revenue - RDC	100-50-55200-0000-000000-000-336030-RDCRF	$13,997.20	$3,969.91	$0.00	$0.00	$0.00	0%
Local Govt/Intergovt Rev	100-70-74100-0000-000000-000-336000	$22,509.00	$25,419.00	$15,000.00	$20,000.00	$0.00	-100%
Intergovt Revenue - Jasper Co	100-70-74100-0000-000000-000-336021	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0%
Total Intergovernmental Revenues:		**$2,253,196.60**	**$6,469,119.97**	**$1,645,274.00**	**$1,692,592.00**	**$2,683,823.00**	**58.6%**
Total General Fund:		**$2,253,196.60**	**$6,469,119.97**	**$1,645,274.00**	**$1,692,592.00**	**$2,683,823.00**	**58.6%**
American Rescue Plan Fund							
Intergovernmental Revenues							
ARP 2021 Local Fiscal Recovery	230-10-11000-0000-000000-000-332100	$6,433,358.68	$7,799,961.05	$7,088,500.00	$3,003,900.00	$1,000,000.00	-66.7%
Total Intergovernmental Revenues:		**$6,433,358.68**	**$7,799,961.05**	**$7,088,500.00**	**$3,003,900.00**	**$1,000,000.00**	**-66.7%**
Total American Rescue Plan Fund:		**$6,433,358.68**	**$7,799,961.05**	**$7,088,500.00**	**$3,003,900.00**	**$1,000,000.00**	**-66.7%**
Multiple Grant Fund							
Intergovernmental Revenues							
Indirect State Grant	250-10-11000-0000-000000-000-334150-23018	$39,375.00		$0.00	$0.00		N/A
Indirect State Grant	250-10-11000-0000-000000-000-334150-23081	$0.00	$550,898.20	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-10-11000-0000-000000-000-334150-24018	$0.00	$52,500.00	$52,500.00	$0.00	$0.00	0%
Indirect Federal Grant	250-10-14000-0000-000000-000-331150-23029	$28,660.10	$0.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-20-21500-0000-000000-000-334150-22001	$32,347.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-22003	$23,263.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-22005	$69,108.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23001	$126,930.00	$40,412.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23003	$72,000.00	$37,694.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23005	$261,269.00	$71,195.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-24001	$0.00	$187,486.00	$250,095.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-24003	$0.00	$86,565.00	$123,605.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-24005	$0.00	$264,650.00	$324,656.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25001	$0.00	$0.00		$290,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25003	$0.00	$0.00		$118,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25005	$0.00	$0.00		$327,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25011	$0.00	$0.00		$68,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25012	$0.00	$0.00		$135,000.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-20-21500-0000-000000-000-334150-26001		$0.00			$256,497.00	N/A
Indirect State Grant	250-20-21500-0000-000000-000-334150-26003		$0.00			$82,638.00	N/A
Indirect State Grant	250-20-21500-0000-000000-000-334150-26005		$0.00			$315,841.00	N/A
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTAdl	$0.00	$0.00	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTPAC	$0.00	$0.00	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTRes	$31,883.27	$20,149.65	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTVET	$0.00	$0.00	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-WCARP	$0.00	$193,012.20		$0.00	$0.00	0%
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-22061	$36,645.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-22062	$22,233.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-23061	$42,425.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-23062	$22,048.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-24062	$0.00	$0.00	$37,847.00	$37,847.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Local Govt/Intergovt Rev	250-20-22000-0000-000000-000-336000-WCARP	$56,491.30	$42,480.94	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-20-26000-0000-000000-000-331150-24013	$0.00	$86,583.00		$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-23011	$44,204.00	$12,671.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-23012	$61,526.00	$13,377.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-24011	$0.00	$57,766.00	$65,898.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-24012	$0.00	$68,834.00	$130,104.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-25013	$0.00	$0.00		$30,000.00	$0.00	-100%
Indirect State Grant	250-20-26000-0000-000000-000-334150-26011		$0.00			$57,509.00	N/A
Indirect State Grant	250-20-26000-0000-000000-000-334150-26012		$0.00			$92,466.00	N/A
Direct Federal Grant	250-30-33100-0000-000000-000-331110-21020	$238,644.61	$217,752.12	$266,741.00	$202,302.00	$0.00	-100%
Direct Federal Grant	250-30-33100-0000-000000-000-331110-21022	$3,954.00		$0.00	$0.00		N/A
Direct Federal Grant	250-30-33100-0000-000000-000-331110-22022	$4,080.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-19024	$6,433.00	$0.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-20024	$6,967.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-21017	$6,658.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-21024	$26,934.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22008	$5,875.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22014	$48,800.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22025	$13,346.59		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23014	$0.00	$22,803.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23015	$229,274.06	$45,608.89	$43,647.00	$43,647.00	$43,647.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23017	$0.00	$50,715.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23025	$12,300.07		$5,994.00	$5,994.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23026	$90,000.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24014	$0.00	$71,946.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24015	$0.00	$92,890.62	$157,280.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24017		$0.00			$113,876.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24022	$0.00	$14,309.00	$10,000.00	$10,000.00	$10,000.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24024	$0.00	$0.00	$28,000.00	$28,000.00	$28,000.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24025	$0.00	$6,115.59	$17,973.00	$17,973.00	$17,973.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24026		$15,534.00			$0.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25015	$0.00	$0.00		$99,613.00	$44,731.00	-55.1%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25025		$0.00			$6,734.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25026	$0.00	$0.00		$185,000.00	$0.00	-100%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-26015		$0.00			$106,958.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-26025		$0.00			$14,453.00	N/A
Indirect State Grant	250-30-33100-0000-000000-000-334150-22023	$52,858.00		$0.00	$0.00		N/A
Local Govt/Intergovt Rev	250-30-33100-0000-000000-000-336000-21028	$3,100.00	$0.00	$0.00	$0.00	$0.00	0%
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-25056		$0.00			$22,500.00	N/A
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-25058		$0.00			$5,000.00	N/A
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-26055		$0.00			$191,693.00	N/A

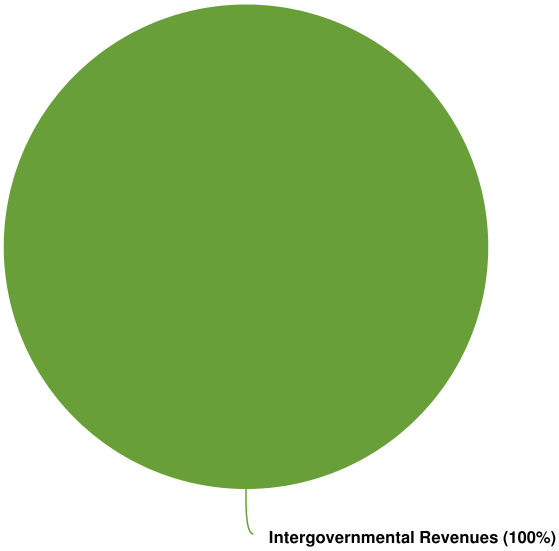
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-21055	$8,133.35		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-23051	$0.00	$0.00	$76,500.00	$76,500.00	$0.00	-100%
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24051	$0.00	$0.00	$43,200.00	$43,200.00	$0.00	-100%
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24055	$0.00	$0.00	$18,000.00	$18,000.00	$0.00	-100%
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24058	$0.00	$0.00	$5,000.00	$5,000.00	$0.00	-100%
Indirect State Grant	250-30-35000-0000-000000-000-334150-24056	$0.00	$0.00	$22,500.00	$22,500.00	$0.00	-100%
Indirect State Grant	250-30-35000-0000-000000-000-334150-26057		$0.00			$22,500.00	N/A
Local Govt/Intergovt Rev	250-30-35000-0000-000000-000-336000-20051	$18,200.00	$0.00		$0.00	$0.00	0%
Local Govt/Intergovt Rev	250-30-35000-0000-000000-000-336000-23059	$500.00	$750.00	$0.00	$0.00	$0.00	0%
Direct State Grant - Oper	250-30-35100-0000-000000-000-334110-25051	$0.00	$0.00		$300,000.00	$0.00	-100%
Indirect State Grant	250-30-35100-0000-000000-000-334150-17087	$3,730.00	$4,310.69	$0.00	$0.00	$0.00	0%
Local Govt/Intergovt Rev	250-30-35100-0000-000000-000-336000-20050	$3,000.00	$1,500.00	$0.00	$0.00	$0.00	0%
Local Govt/Intergovt Rev	250-30-35100-0000-000000-000-336000-21057	$1,000.00	$1,000.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-39200-0000-000000-000-331150-20068	$27,200.00		$0.00	$0.00		N/A
Indirect State Grant	250-40-42200-0000-000000-000-334150-24083		$1,884,420.26			$0.00	N/A
Total Intergovernmental Revenues:		**$1,781,395.35**	**$4,215,929.16**	**$1,682,540.00**	**$2,066,576.00**	**$1,436,016.00**	**-30.5%**
Total Multiple Grant Fund:		**$1,781,395.35**	**$4,215,929.16**	**$1,682,540.00**	**$2,066,576.00**	**$1,436,016.00**	**-30.5%**
Fire Districts							
Intergovernmental Revenues							
Intergovernmental Revenues	271-10-11000-0000-000000-000-337010	$304.07	$137,930.54	$0.00	$0.00	$0.00	0%
Intergovt Revenue - Covington	271-30-35400-0000-000000-000-336005	$9,316.55	$6,847.87	$0.00	$5,000.00	$5,000.00	0%
Total Intergovernmental Revenues:		**$9,620.62**	**$144,778.41**	**$0.00**	**$5,000.00**	**$5,000.00**	**0%**
Total Fire Districts:		**$9,620.62**	**$144,778.41**	**$0.00**	**$5,000.00**	**$5,000.00**	**0%**
Capital Improvements Fund							
Intergovernmental Revenues							
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P0550		$3,500,017.30	$0.00		$0.00	N/A
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P0551		$2,119,647.22	$0.00		$0.00	N/A
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P1101		$3,089,540.73			$0.00	N/A
Total Intergovernmental Revenues:			**$8,709,205.25**	**$0.00**		**$0.00**	**N/A**
Total Capital Improvements Fund:			**$8,709,205.25**	**$0.00**		**$0.00**	**N/A**
Solid Waste							

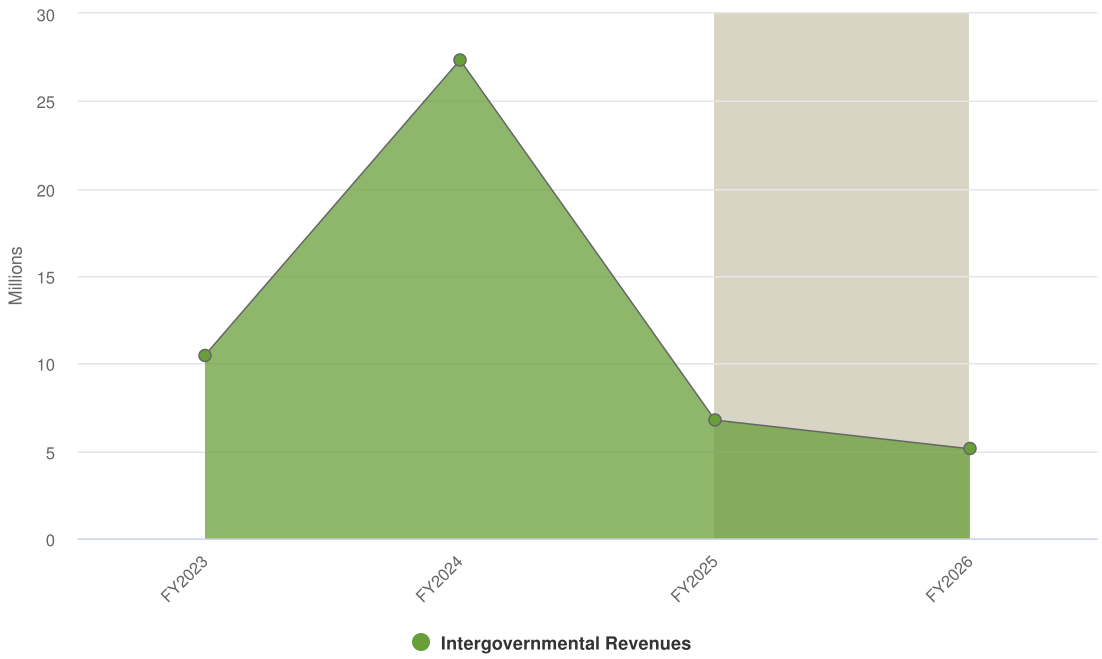
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Intergovernmental Revenues							
Direct State Grant - Oper	540-40-45300-0000-000000-000-334110	$0.00	$7,017.50	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$0.00**	**$7,017.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Solid Waste:		**$0.00**	**$7,017.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total:		**$10,477,571.25**	**$27,346,011.34**	**$10,416,314.00**	**$6,768,068.00**	**$5,124,839.00**	**-24.3%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Intergovernmental Revenues							
General Government							
Direct State Grant - Oper	100-10-11000-0000-000000-000-334110	$0.00	$3,526,870.62	$0.00	$0.00	$0.00	0%
Intergovt Revenue - Covington	100-10-11000-0000-000000-000-336005	$82,500.00	$0.00	$0.00	$0.00	$0.00	0%
Intergovernmental Revenues	100-10-11000-0000-000000-000-337010	$3,222.76	$1,302,902.05	$0.00	$0.00	$500,000.00	N/A
Local Govt/Intergovt Rev	100-10-15360-0000-000000-000-336000	$0.00	$0.00	$3,000.00	$0.00	$0.00	0%
ARP 2021 Local Fiscal Recovery	230-10-11000-0000-000000-000-332100	$6,433,358.68	$7,799,961.05	$7,088,500.00	$3,003,900.00	$1,000,000.00	-66.7%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-10-11000-0000-000000-000-334150-23018	$39,375.00		$0.00	$0.00		N/A
Indirect State Grant	250-10-11000-0000-000000-000-334150-23081	$0.00	$550,898.20	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-10-11000-0000-000000-000-334150-24018	$0.00	$52,500.00	$52,500.00	$0.00	$0.00	0%
Indirect Federal Grant	250-10-14000-0000-000000-000-331150-23029	$28,660.10	$0.00	$0.00	$0.00	$0.00	0%
Intergovernmental Revenues	271-10-11000-0000-000000-000-337010	$304.07	$137,930.54	$0.00	$0.00	$0.00	0%
Total General Government:		**$6,587,420.61**	**$13,371,062.46**	**$7,144,000.00**	**$3,003,900.00**	**$1,500,000.00**	**-50.1%**
Judicial							
Intergovt Revenue - Walton Co	100-20-21500-0000-000000-000-336020	$37,173.23	$42,467.39	$35,640.00	$35,640.00	$35,640.00	0%
Direct State Grant - Oper	100-20-22000-0000-000000-000-334110	$31,479.52	$15,739.76	$31,480.00	$16,000.00	$0.00	-100%
Intergovt Revenue - Covington	100-20-22000-0000-000000-000-336005-DAGGV	$30,000.00	$26,499.96	$25,000.00	$25,000.00	$25,000.00	0%
Intergovt Revenue - Monroe	100-20-22000-0000-000000-000-336013-DAGGV	$30,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00	0%
Intergovt Revenue - Walton Co	100-20-22000-0000-000000-000-336020-DAGGV	$30,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Direct State Grant - Oper	100-20-26000-0000-000000-000-334110	$74,500.00	$74,500.00	$0.00	$0.00	$74,500.00	N/A
Indirect State Grant	250-20-21500-0000-000000-000-334150-22001	$32,347.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-22003	$23,263.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-22005	$69,108.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23001	$126,930.00	$40,412.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23003	$72,000.00	$37,694.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23005	$261,269.00	$71,195.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-24001	$0.00	$187,486.00	$250,095.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-24003	$0.00	$86,565.00	$123,605.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-24005	$0.00	$264,650.00	$324,656.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25001	$0.00	$0.00		$290,000.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-20-21500-0000-000000-000-334150-25003	$0.00	$0.00		$118,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25005	$0.00	$0.00		$327,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25011	$0.00	$0.00		$68,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25012	$0.00	$0.00		$135,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-26001		$0.00			$256,497.00	N/A
Indirect State Grant	250-20-21500-0000-000000-000-334150-26003		$0.00			$82,638.00	N/A
Indirect State Grant	250-20-21500-0000-000000-000-334150-26005		$0.00			$315,841.00	N/A
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTAdl	$0.00	$0.00	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTPAC	$0.00	$0.00	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTRes	$31,883.27	$20,149.65	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTVET	$0.00	$0.00	$750.00	$750.00	$750.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-WCARP	$0.00	$193,012.20		$0.00	$0.00	0%
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-22061	$36,645.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-22062	$22,233.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-23061	$42,425.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-23062	$22,048.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-24062	$0.00	$0.00	$37,847.00	$37,847.00	$0.00	-100%
Local Govt/Intergovt Rev	250-20-22000-0000-000000-000-336000-WCARP	$56,491.30	$42,480.94	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-20-26000-0000-000000-000-331150-24013	$0.00	$86,583.00		$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-23011	$44,204.00	$12,671.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-20-26000-0000-000000-000-334150-23012	$61,526.00	$13,377.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-24011	$0.00	$57,766.00	$65,898.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-24012	$0.00	$68,834.00	$130,104.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-25013	$0.00	$0.00		$30,000.00	$0.00	-100%
Indirect State Grant	250-20-26000-0000-000000-000-334150-26011		$0.00			$57,509.00	N/A
Indirect State Grant	250-20-26000-0000-000000-000-334150-26012		$0.00			$92,466.00	N/A
Total Judicial:		**$1,135,525.32**	**$1,342,082.90**	**$1,077,325.00**	**$1,135,487.00**	**$993,091.00**	**-12.5%**
Public Safety							
Direct Federal Grant	100-30-33100-0000-000000-000-331110	$14,200.00	$10,200.00	$10,000.00	$10,000.00	$10,000.00	0%
Intergovt Revenue - NCBoE	100-30-33500-0000-000000-000-336012	$1,283,211.62	$1,291,895.13	$1,100,000.00	$1,100,000.00	$1,553,031.00	41.2%
Intergovt Revenue - Covington	100-30-39100-0000-000000-000-336005	$1,318.00	$336.00		$800.00	$500.00	-37.5%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-30-39200-0000-000000-000-331150-21070	$29,987.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	100-30-39200-0000-000000-000-331150-22070	$0.00	$2,999.00	$0.00	$0.00	$0.00	0%
Direct Federal Grant	250-30-33100-0000-000000-000-331110-21020	$238,644.61	$217,752.12	$266,741.00	$202,302.00	$0.00	-100%
Direct Federal Grant	250-30-33100-0000-000000-000-331110-21022	$3,954.00		$0.00	$0.00		N/A
Direct Federal Grant	250-30-33100-0000-000000-000-331110-22022	$4,080.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-19024	$6,433.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-20024	$6,967.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-21017	$6,658.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-21024	$26,934.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22008	$5,875.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22014	$48,800.00	$0.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22025	$13,346.59		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23014	$0.00	$22,803.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23015	$229,274.06	$45,608.89	$43,647.00	$43,647.00	$43,647.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23017	$0.00	$50,715.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23025	$12,300.07		$5,994.00	$5,994.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23026	$90,000.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24014	$0.00	$71,946.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24015	$0.00	$92,890.62	$157,280.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24017		$0.00			$113,876.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24022	$0.00	$14,309.00	$10,000.00	$10,000.00	$10,000.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24024	$0.00	$0.00	$28,000.00	$28,000.00	$28,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24025	$0.00	$6,115.59	$17,973.00	$17,973.00	$17,973.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24026		$15,534.00			$0.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25015	$0.00	$0.00		$99,613.00	$44,731.00	-55.1%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25025		$0.00			$6,734.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25026	$0.00	$0.00		$185,000.00	$0.00	-100%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-26015		$0.00			$106,958.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-26025		$0.00			$14,453.00	N/A
Indirect State Grant	250-30-33100-0000-000000-000-334150-22023	$52,858.00		$0.00	$0.00		N/A
Local Govt/Intergovt Rev	250-30-33100-0000-000000-000-336000-21028	$3,100.00	$0.00	$0.00	$0.00	$0.00	0%
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-25056		$0.00			$22,500.00	N/A
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-25058		$0.00			$5,000.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-26055		$0.00			$191,693.00	N/A
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-21055	$8,133.35		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-23051	$0.00	$0.00	$76,500.00	$76,500.00	$0.00	-100%
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24051	$0.00	$0.00	$43,200.00	$43,200.00	$0.00	-100%
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24055	$0.00	$0.00	$18,000.00	$18,000.00	$0.00	-100%
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24058	$0.00	$0.00	$5,000.00	$5,000.00	$0.00	-100%
Indirect State Grant	250-30-35000-0000-000000-000-334150-24056	$0.00	$0.00	$22,500.00	$22,500.00	$0.00	-100%
Indirect State Grant	250-30-35000-0000-000000-000-334150-26057		$0.00			$22,500.00	N/A
Local Govt/Intergovt Rev	250-30-35000-0000-000000-000-336000-20051	$18,200.00	$0.00		$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Local Govt/Intergovt Rev	250-30-35000-0000-000000-000-336000-23059	$500.00	$750.00	$0.00	$0.00	$0.00	0%
Direct State Grant - Oper	250-30-35100-0000-000000-000-334110-25051	$0.00	$0.00		$300,000.00	$0.00	-100%
Indirect State Grant	250-30-35100-0000-000000-000-334150-17087	$3,730.00	$4,310.69	$0.00	$0.00	$0.00	0%
Local Govt/Intergovt Rev	250-30-35100-0000-000000-000-336000-20050	$3,000.00	$1,500.00	$0.00	$0.00	$0.00	0%
Local Govt/Intergovt Rev	250-30-35100-0000-000000-000-336000-21057	$1,000.00	$1,000.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-39200-0000-000000-000-331150-20068	$27,200.00		$0.00	$0.00		N/A
Intergovt Revenue - Covington	271-30-35400-0000-000000-000-336005	$9,316.55	$6,847.87	$0.00	$5,000.00	$5,000.00	0%
Total Public Safety:		**$2,149,020.85**	**$1,857,512.91**	**$1,804,835.00**	**$2,173,529.00**	**$2,196,596.00**	**1.1%**
Public Works							
Indirect State Grant	250-40-42200-0000-000000-000-334150-24083		$1,884,420.26			$0.00	N/A
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P0550		$3,500,017.30	$0.00		$0.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P0551		$2,119,647.22	$0.00		$0.00	N/A
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P1101		$3,089,540.73			$0.00	N/A
Direct State Grant - Oper	540-40-45300-0000-000000-000-334110	$0.00	$7,017.50	$0.00	$0.00	$0.00	0%
Total Public Works:		**$0.00**	**$10,600,643.01**	**$0.00**	**$0.00**	**$0.00**	**0%**
Health and Welfare							
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-21046	$200.03	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-22041	$474.24		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23031	$13,823.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23032	$70,634.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23033	$63,737.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23034	$33,573.48		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23040	$5,568.00		$0.00	$0.00		N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23041	$9,896.92		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23042	$6,960.49		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23045	$107,974.41	$53,789.37		$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23046	$6,375.00	$9,876.15		$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23047	$1,036.76	$288.30		$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23048		$7,554.00			$0.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23049		$1,916.57			$0.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24031	$0.00		$15,368.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24032	$0.00		$73,721.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24033	$0.00		$69,389.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24040	$0.00		$7,068.00	$0.00		N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24042	$0.00		$6,961.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24045	$0.00	$0.00	$33,573.00	$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25031	$0.00	$0.00		$15,367.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25032	$0.00	$0.00		$73,721.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25033	$0.00	$0.00		$69,389.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25034	$0.00	$0.00		$33,573.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25040	$0.00	$0.00		$7,068.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25042	$0.00	$0.00		$6,960.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26031		$0.00			$15,367.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26032		$0.00			$73,721.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26033		$0.00			$69,389.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26034		$0.00			$33,573.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26040		$0.00			$7,068.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26042		$0.00			$6,960.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23031	$814.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23032	$4,154.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23033	$3,749.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23036	$27,325.85		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23037	$53,976.52		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23038	$72,018.66		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23040	$1,113.60		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23043	$1,168.00			$0.00		N/A

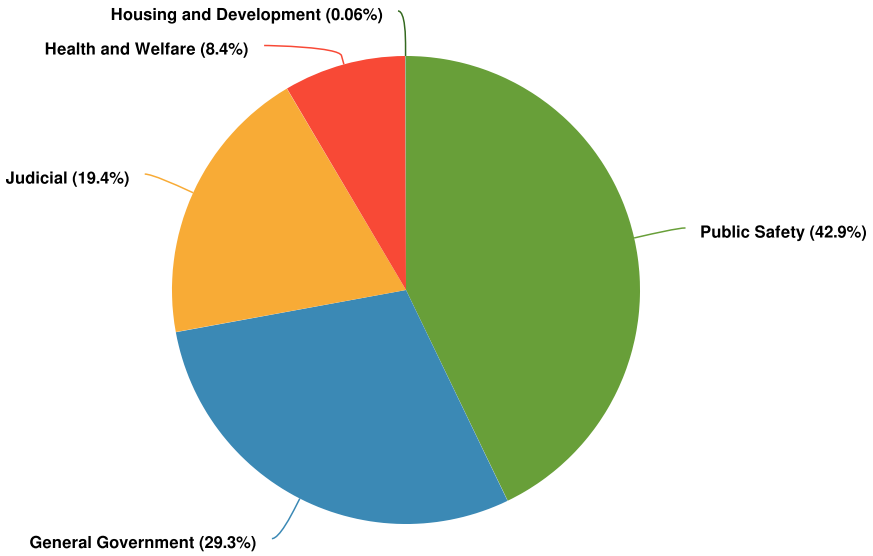
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-23045	$11,432.58	$5,695.36		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23046	$675.00	$1,045.71		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23047	$255.73	$71.11		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23048		$799.83			$0.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23049		$472.75			$0.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24031	$0.00		$905.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24032	$0.00		$4,336.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24033	$0.00		$4,081.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24035	$0.00		$27,326.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24037	$0.00		$54,964.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24038	$0.00		$73,048.00	$0.00		N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-24040	$0.00		$1,414.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-25031	$0.00	$0.00		$905.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25032	$0.00	$0.00		$4,336.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25033	$0.00	$0.00		$4,081.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25036	$0.00	$0.00		$27,326.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25037	$0.00	$0.00		$94,964.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25038	$0.00	$0.00		$93,048.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25040	$0.00	$0.00		$1,414.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-26031		$0.00			$905.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26032		$0.00			$4,336.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26033		$0.00			$4,081.00	N/A

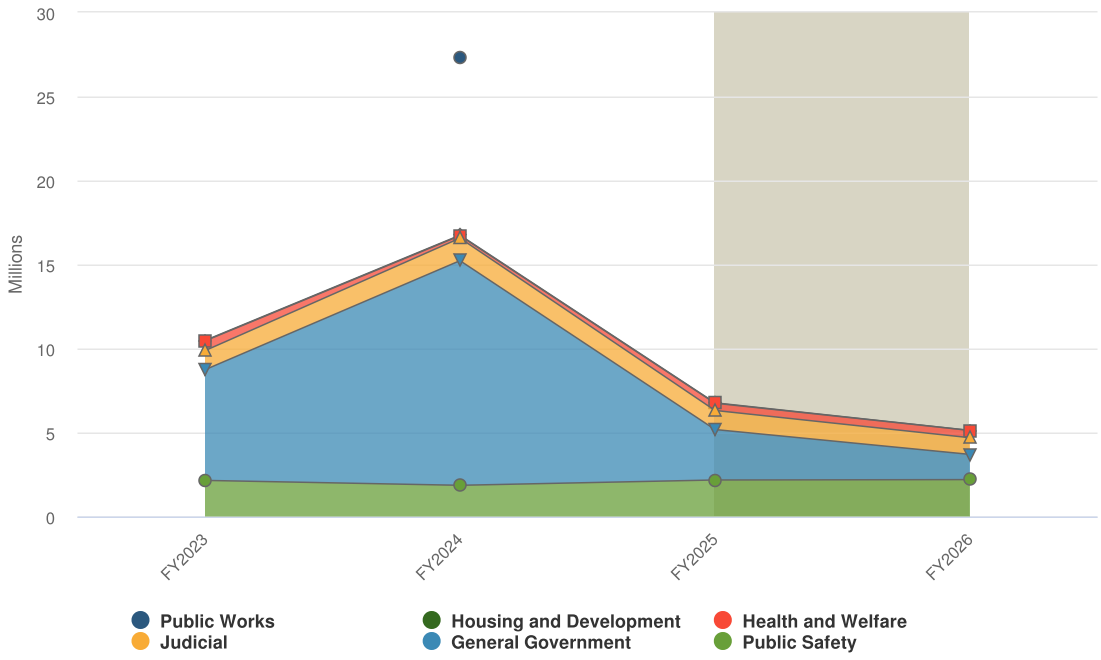
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-26035		$0.00			$27,326.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26037		$0.00			$94,964.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26038		$0.00			$93,048.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26040		$0.00			$1,414.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-RDC	$69,162.00	$60,812.00	$0.00	$0.00	$0.00	0%
Intergovt Revenue - RDC	100-50-55200-0000-000000-000-336030-RDCRF	$13,997.20	$3,969.91	$0.00	$0.00	$0.00	0%
Total Health and Welfare:		**$580,095.47**	**$146,291.06**	**$372,154.00**	**$432,152.00**	**$432,152.00**	**0%**
Housing and Development							
Local Govt/Intergovt Rev	100-70-74100-0000-000000-000-336000	$22,509.00	$25,419.00	$15,000.00	$20,000.00	$0.00	-100%
Intergovt Revenue - Jasper Co	100-70-74100-0000-000000-000-336021	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0%
Total Housing and Development:		**$25,509.00**	**$28,419.00**	**$18,000.00**	**$23,000.00**	**$3,000.00**	**-87%**
Total Intergovernmental Revenues:		**$10,477,571.25**	**$27,346,011.34**	**$10,416,314.00**	**$6,768,068.00**	**$5,124,839.00**	**-24.3%**
Total Revenue Source:		**$10,477,571.25**	**$27,346,011.34**	**$10,416,314.00**	**$6,768,068.00**	**$5,124,839.00**	**-24.3%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue							
General Government							
Non-Departmental / Gen Govt							
Intergovernmental Revenues							
Direct State Grant - Oper	100-10-11000-0000-000000-000-334110	$0.00	$3,526,870.62	$0.00	$0.00	$0.00	0%
Intergovt Revenue - Covington	100-10-11000-0000-000000-000-336005	$82,500.00	$0.00	$0.00	$0.00	$0.00	0%
Intergovernmental Revenues	100-10-11000-0000-000000-000-337010	$3,222.76	$1,302,902.05	$0.00	$0.00	$500,000.00	N/A
ARP 2021 Local Fiscal Recovery	230-10-11000-0000-000000-000-332100	$6,433,358.68	$7,799,961.05	$7,088,500.00	$3,003,900.00	$1,000,000.00	-66.7%
Indirect State Grant	250-10-11000-0000-000000-000-334150-23018	$39,375.00		$0.00	$0.00		N/A
Indirect State Grant	250-10-11000-0000-000000-000-334150-23081	$0.00	$550,898.20	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-10-11000-0000-000000-000-334150-24018	$0.00	$52,500.00	$52,500.00	$0.00	$0.00	0%
Intergovernmental Revenues	271-10-11000-0000-000000-000-337010	$304.07	$137,930.54	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Intergovernmental Revenues:		**$6,558,760.51**	**$13,371,062.46**	**$7,141,000.00**	**$3,003,900.00**	**$1,500,000.00**	**-50.1%**
Total Non-Departmental / Gen Govt:		**$6,558,760.51**	**$13,371,062.46**	**$7,141,000.00**	**$3,003,900.00**	**$1,500,000.00**	**-50.1%**
Elections							
Intergovernmental Revenues							
Indirect Federal Grant	250-10-14000-0000-000000-000-331150-23029	$28,660.10	$0.00	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$28,660.10**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Elections:		**$28,660.10**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
GIS							
Intergovernmental Revenues							
Local Govt/Intergovt Rev	100-10-15360-0000-000000-000-336000	$0.00	$0.00	$3,000.00	$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$0.00**	**$0.00**	**$3,000.00**	**$0.00**	**$0.00**	**0%**
Total GIS:		**$0.00**	**$0.00**	**$3,000.00**	**$0.00**	**$0.00**	**0%**
Total General Government:		**$6,587,420.61**	**$13,371,062.46**	**$7,144,000.00**	**$3,003,900.00**	**$1,500,000.00**	**-50.1%**
Judicial							
Superior Court							
Intergovernmental Revenues							
Intergovt Revenue - Walton Co	100-20-21500-0000-000000-000-336020	$37,173.23	$42,467.39	$35,640.00	$35,640.00	$35,640.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-20-21500-0000-000000-000-334150-22001	$32,347.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-22003	$23,263.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-22005	$69,108.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23001	$126,930.00	$40,412.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23003	$72,000.00	$37,694.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-23005	$261,269.00	$71,195.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-24001	$0.00	$187,486.00	$250,095.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-24003	$0.00	$86,565.00	$123,605.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-20-21500-0000-000000-000-334150-24005	$0.00	$264,650.00	$324,656.00	$0.00	$0.00	0%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25001	$0.00	$0.00		$290,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25003	$0.00	$0.00		$118,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25005	$0.00	$0.00		$327,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25011	$0.00	$0.00		$68,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-25012	$0.00	$0.00		$135,000.00	$0.00	-100%
Indirect State Grant	250-20-21500-0000-000000-000-334150-26001		$0.00			$256,497.00	N/A
Indirect State Grant	250-20-21500-0000-000000-000-334150-26003		$0.00			$82,638.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-20-21500-0000-000000-000-334150-26005		$0.00			$315,841.00	N/A
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTAdl	$0.00	$0.00	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTPAC	$0.00	$0.00	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTRes	$31,883.27	$20,149.65	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-CTVET	$0.00	$0.00	$750.00	$750.00	$750.00	0%
Local Govt/Intergovt Rev	250-20-21500-0000-000000-000-336000-WCARP	$0.00	$193,012.20		$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$653,973.50**	**$943,631.24**	**$736,996.00**	**$976,640.00**	**$693,616.00**	**-29%**
Total Superior Court:		**$653,973.50**	**$943,631.24**	**$736,996.00**	**$976,640.00**	**$693,616.00**	**-29%**
District Attorney							
Intergovernmental Revenues							
Direct State Grant - Oper	100-20-22000-0000-000000-000-334110	$31,479.52	$15,739.76	$31,480.00	$16,000.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Intergovt Revenue - Covington	100-20-22000-0000-000000-000-336005-DAGGV	$30,000.00	$26,499.96	$25,000.00	$25,000.00	$25,000.00	0%
Intergovt Revenue - Monroe	100-20-22000-0000-000000-000-336013-DAGGV	$30,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00	0%
Intergovt Revenue - Walton Co	100-20-22000-0000-000000-000-336020-DAGGV	$30,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00	0%
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-22061	$36,645.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-22062	$22,233.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-23061	$42,425.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-23062	$22,048.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-20-22000-0000-000000-000-331150-24062	$0.00	$0.00	$37,847.00	$37,847.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Local Govt/Intergovt Rev	250-20-22000-0000-000000-000-336000-WCARP	$56,491.30	$42,480.94	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$301,321.82**	**$84,720.66**	**$144,327.00**	**$128,847.00**	**$75,000.00**	**-41.8%**
Total District Attorney:		**$301,321.82**	**$84,720.66**	**$144,327.00**	**$128,847.00**	**$75,000.00**	**-41.8%**
Juvenile Court							
Intergovernmental Revenues							
Direct State Grant - Oper	100-20-26000-0000-000000-000-334110	$74,500.00	$74,500.00	$0.00	$0.00	$74,500.00	N/A
Indirect Federal Grant	250-20-26000-0000-000000-000-331150-24013	$0.00	$86,583.00		$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-23011	$44,204.00	$12,671.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-23012	$61,526.00	$13,377.00	$0.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-24011	$0.00	$57,766.00	$65,898.00	$0.00	$0.00	0%
Indirect State Grant	250-20-26000-0000-000000-000-334150-24012	$0.00	$68,834.00	$130,104.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	250-20-26000-0000-000000-000-334150-25013	$0.00	$0.00		$30,000.00	$0.00	-100%
Indirect State Grant	250-20-26000-0000-000000-000-334150-26011		$0.00			$57,509.00	N/A
Indirect State Grant	250-20-26000-0000-000000-000-334150-26012		$0.00			$92,466.00	N/A
Total Intergovernmental Revenues:		**$180,230.00**	**$313,731.00**	**$196,002.00**	**$30,000.00**	**$224,475.00**	**648.3%**
Total Juvenile Court:		**$180,230.00**	**$313,731.00**	**$196,002.00**	**$30,000.00**	**$224,475.00**	**648.3%**
Total Judicial:		**$1,135,525.32**	**$1,342,082.90**	**$1,077,325.00**	**$1,135,487.00**	**$993,091.00**	**-12.5%**
Public Safety							
Sheriff's Office							
Intergovernmental Revenues							
Direct Federal Grant	100-30-33100-0000-000000-000-331110	$14,200.00	$10,200.00	$10,000.00	$10,000.00	$10,000.00	0%
Direct Federal Grant	250-30-33100-0000-000000-000-331110-21020	$238,644.61	$217,752.12	$266,741.00	$202,302.00	$0.00	-100%
Direct Federal Grant	250-30-33100-0000-000000-000-331110-21022	$3,954.00		$0.00	$0.00		N/A
Direct Federal Grant	250-30-33100-0000-000000-000-331110-22022	$4,080.00		$0.00	$0.00		N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-19024	$6,433.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-20024	$6,967.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-21017	$6,658.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-21024	$26,934.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22008	$5,875.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22014	$48,800.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-22025	$13,346.59		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23014	$0.00	$22,803.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23015	$229,274.06	$45,608.89	$43,647.00	$43,647.00	$43,647.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23017	$0.00	$50,715.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23025	$12,300.07		$5,994.00	$5,994.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-23026	$90,000.00		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24014	$0.00	$71,946.00		$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24015	$0.00	$92,890.62	$157,280.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24017		$0.00			$113,876.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24022	$0.00	$14,309.00	$10,000.00	$10,000.00	$10,000.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24024	$0.00	$0.00	$28,000.00	$28,000.00	$28,000.00	0%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24025	$0.00	$6,115.59	$17,973.00	$17,973.00	$17,973.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-24026		$15,534.00			$0.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25015	$0.00	$0.00		$99,613.00	$44,731.00	-55.1%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25025		$0.00			$6,734.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-25026	$0.00	$0.00		$185,000.00	$0.00	-100%
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-26015		$0.00			$106,958.00	N/A
Indirect Federal Grant	250-30-33100-0000-000000-000-331150-26025		$0.00			$14,453.00	N/A
Indirect State Grant	250-30-33100-0000-000000-000-334150-22023	$52,858.00		$0.00	$0.00		N/A
Local Govt/Intergovt Rev	250-30-33100-0000-000000-000-336000-21028	$3,100.00	$0.00	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$763,424.33**	**$547,874.22**	**$539,635.00**	**$602,529.00**	**$396,372.00**	**-34.2%**
Total Sheriff's Office:		**$763,424.33**	**$547,874.22**	**$539,635.00**	**$602,529.00**	**$396,372.00**	**-34.2%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Student Resource Officer SRO							
Intergovernmental Revenues							
Intergovt Revenue - NCBoE	100-30-33500-0000-000000-000-336012	$1,283,211.62	$1,291,895.13	$1,100,000.00	$1,100,000.00	$1,553,031.00	41.2%
Total Intergovernmental Revenues:		**$1,283,211.62**	**$1,291,895.13**	**$1,100,000.00**	**$1,100,000.00**	**$1,553,031.00**	**41.2%**
Total Student Resource Officer SRO:		**$1,283,211.62**	**$1,291,895.13**	**$1,100,000.00**	**$1,100,000.00**	**$1,553,031.00**	**41.2%**
County Fire Service							
Intergovernmental Revenues							
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-25056		$0.00			$22,500.00	N/A
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-25058		$0.00			$5,000.00	N/A
Federal Grant - Operating Catg	250-30-35000-0000-000000-000-331100-26055		$0.00			$191,693.00	N/A
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-21055	$8,133.35		$0.00	$0.00		N/A
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-23051	$0.00	$0.00	$76,500.00	$76,500.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24051	$0.00	$0.00	$43,200.00	$43,200.00	$0.00	-100%
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24055	$0.00	$0.00	$18,000.00	$18,000.00	$0.00	-100%
Indirect Federal Grant	250-30-35000-0000-000000-000-331150-24058	$0.00	$0.00	$5,000.00	$5,000.00	$0.00	-100%
Indirect State Grant	250-30-35000-0000-000000-000-334150-24056	$0.00	$0.00	$22,500.00	$22,500.00	$0.00	-100%
Indirect State Grant	250-30-35000-0000-000000-000-334150-26057		$0.00			$22,500.00	N/A
Local Govt/Intergovt Rev	250-30-35000-0000-000000-000-336000-20051	$18,200.00	$0.00		$0.00	$0.00	0%
Local Govt/Intergovt Rev	250-30-35000-0000-000000-000-336000-23059	$500.00	$750.00	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$26,833.35**	**$750.00**	**$165,200.00**	**$165,200.00**	**$241,693.00**	**46.3%**
Total County Fire Service:		**$26,833.35**	**$750.00**	**$165,200.00**	**$165,200.00**	**$241,693.00**	**46.3%**
Fire Administration / HQ							
Intergovernmental Revenues							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Direct State Grant - Oper	250-30-35100-0000-000000-000-334110-25051	$0.00	$0.00		$300,000.00	$0.00	-100%
Indirect State Grant	250-30-35100-0000-000000-000-334150-17087	$3,730.00	$4,310.69	$0.00	$0.00	$0.00	0%
Local Govt/Intergovt Rev	250-30-35100-0000-000000-000-336000-20050	$3,000.00	$1,500.00	$0.00	$0.00	$0.00	0%
Local Govt/Intergovt Rev	250-30-35100-0000-000000-000-336000-21057	$1,000.00	$1,000.00	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$7,730.00**	**$6,810.69**	**$0.00**	**$300,000.00**	**$0.00**	**-100%**
Total Fire Administration / HQ:		**$7,730.00**	**$6,810.69**	**$0.00**	**$300,000.00**	**$0.00**	**-100%**
Fire Training Center							
Intergovernmental Revenues							
Intergovt Revenue - Covington	271-30-35400-0000-000000-000-336005	$9,316.55	$6,847.87	$0.00	$5,000.00	$5,000.00	0%
Total Intergovernmental Revenues:		**$9,316.55**	**$6,847.87**	**$0.00**	**$5,000.00**	**$5,000.00**	**0%**
Total Fire Training Center:		**$9,316.55**	**$6,847.87**	**$0.00**	**$5,000.00**	**$5,000.00**	**0%**
Animal Services							
Intergovernmental Revenues							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Intergovt Revenue - Covington	100-30-39100-0000-000000-000-336005	$1,318.00	$336.00		$800.00	$500.00	-37.5%
Total Intergovernmental Revenues:		**$1,318.00**	**$336.00**	**$0.00**	**$800.00**	**$500.00**	**-37.5%**
Total Animal Services:		**$1,318.00**	**$336.00**	**$0.00**	**$800.00**	**$500.00**	**-37.5%**
Emergency Management							
Intergovernmental Revenues							
Indirect Federal Grant	100-30-39200-0000-000000-000-331150-21070	$29,987.00	$0.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	100-30-39200-0000-000000-000-331150-22070	$0.00	$2,999.00	$0.00	$0.00	$0.00	0%
Indirect Federal Grant	250-30-39200-0000-000000-000-331150-20068	$27,200.00		$0.00	$0.00		N/A
Total Intergovernmental Revenues:		**$57,187.00**	**$2,999.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Emergency Management:		**$57,187.00**	**$2,999.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Public Safety:		**$2,149,020.85**	**$1,857,512.91**	**$1,804,835.00**	**$2,173,529.00**	**$2,196,596.00**	**1.1%**
Public Works							
Road Department							
Intergovernmental Revenues							
Indirect State Grant	250-40-42200-0000-000000-000-334150-24083		$1,884,420.26			$0.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P0550		$3,500,017.30	$0.00		$0.00	N/A
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P0551		$2,119,647.22	$0.00		$0.00	N/A
Indirect Federal Grant	301-40-42200-0000-000000-000-331150-P1101		$3,089,540.73			$0.00	N/A
Total Intergovernmental Revenues:		**$0.00**	**$10,593,625.51**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Road Department:		**$0.00**	**$10,593,625.51**	**$0.00**	**$0.00**	**$0.00**	**0%**
Solid Waste Disposal							
Intergovernmental Revenues							
Direct State Grant - Oper	540-40-45300-0000-000000-000-334110	$0.00	$7,017.50	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenues:		**$0.00**	**$7,017.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Solid Waste Disposal:		**$0.00**	**$7,017.50**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Public Works:		**$0.00**	**$10,600,643.01**	**$0.00**	**$0.00**	**$0.00**	**0%**
Health and Welfare							
Senior Services							
Intergovernmental Revenues							
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-21046	$200.03	$0.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-22041	$474.24		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23031	$13,823.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23032	$70,634.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23033	$63,737.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23034	$33,573.48		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23040	$5,568.00		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23041	$9,896.92		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23042	$6,960.49		$0.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23045	$107,974.41	$53,789.37		$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23046	$6,375.00	$9,876.15		$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23047	$1,036.76	$288.30		$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23048		$7,554.00			$0.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-23049		$1,916.57			$0.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24031	$0.00		$15,368.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24032	$0.00		$73,721.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24033	$0.00		$69,389.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24040	$0.00		$7,068.00	$0.00		N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24042	$0.00		$6,961.00	$0.00		N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-24045	$0.00	$0.00	$33,573.00	$0.00	$0.00	0%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25031	$0.00	$0.00		$15,367.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25032	$0.00	$0.00		$73,721.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25033	$0.00	$0.00		$69,389.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25034	$0.00	$0.00		$33,573.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25040	$0.00	$0.00		$7,068.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-25042	$0.00	$0.00		$6,960.00	$0.00	-100%
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26031		$0.00			$15,367.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26032		$0.00			$73,721.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26033		$0.00			$69,389.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26034		$0.00			$33,573.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26040		$0.00			$7,068.00	N/A
Indirect Federal Grant	100-50-55200-0000-000000-000-331150-26042		$0.00			$6,960.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23031	$814.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23032	$4,154.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23033	$3,749.00		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23036	$27,325.85		$0.00	$0.00		N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-23037	$53,976.52		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23038	$72,018.66		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23040	$1,113.60		$0.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23043	$1,168.00			$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-23045	$11,432.58	$5,695.36		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23046	$675.00	$1,045.71		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23047	$255.73	$71.11		$0.00	$0.00	0%
Indirect State Grant	100-50-55200-0000-000000-000-334150-23048		$799.83			$0.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-23049		$472.75			$0.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24031	$0.00		$905.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24032	$0.00		$4,336.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24033	$0.00		$4,081.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24035	$0.00		$27,326.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24037	$0.00		$54,964.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24038	$0.00		$73,048.00	$0.00		N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-24040	$0.00		$1,414.00	$0.00		N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-25031	$0.00	$0.00		$905.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25032	$0.00	$0.00		$4,336.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25033	$0.00	$0.00		$4,081.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25036	$0.00	$0.00		$27,326.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25037	$0.00	$0.00		$94,964.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25038	$0.00	$0.00		$93,048.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-25040	$0.00	$0.00		$1,414.00	$0.00	-100%
Indirect State Grant	100-50-55200-0000-000000-000-334150-26031		$0.00			$905.00	N/A

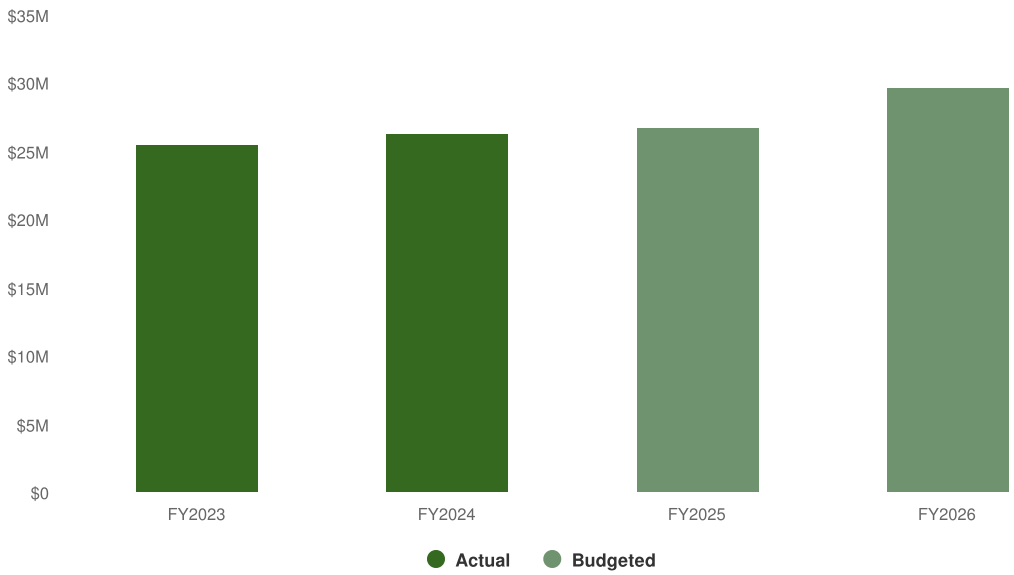
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Indirect State Grant	100-50-55200-0000-000000-000-334150-26032		$0.00			$4,336.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26033		$0.00			$4,081.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26035		$0.00			$27,326.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26037		$0.00			$94,964.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26038		$0.00			$93,048.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-26040		$0.00			$1,414.00	N/A
Indirect State Grant	100-50-55200-0000-000000-000-334150-RDC	$69,162.00	$60,812.00	$0.00	$0.00	$0.00	0%
Intergovt Revenue - RDC	100-50-55200-0000-000000-000-336030-RDCRF	$13,997.20	$3,969.91	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Intergovernmental Revenues:		**$580,095.47**	**$146,291.06**	**$372,154.00**	**$432,152.00**	**$432,152.00**	**0%**
Total Senior Services:		**$580,095.47**	**$146,291.06**	**$372,154.00**	**$432,152.00**	**$432,152.00**	**0%**
Total Health and Welfare:		**$580,095.47**	**$146,291.06**	**$372,154.00**	**$432,152.00**	**$432,152.00**	**0%**
Housing and Development							
Planning And Zoning Administra							
Intergovernmental Revenues							
Local Govt/Intergovt Rev	100-70-74100-0000-000000-000-336000	$22,509.00	$25,419.00	$15,000.00	$20,000.00	$0.00	-100%
Intergovt Revenue - Jasper Co	100-70-74100-0000-000000-000-336021	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	0%
Total Intergovernmental Revenues:		**$25,509.00**	**$28,419.00**	**$18,000.00**	**$23,000.00**	**$3,000.00**	**-87%**
Total Planning And Zoning Administra:		**$25,509.00**	**$28,419.00**	**$18,000.00**	**$23,000.00**	**$3,000.00**	**-87%**
Total Housing and Development:		**$25,509.00**	**$28,419.00**	**$18,000.00**	**$23,000.00**	**$3,000.00**	**-87%**
Total Revenue:		**$10,477,571.25**	**$27,346,011.34**	**$10,416,314.00**	**$6,768,068.00**	**$5,124,839.00**	**-24.3%**

Charges For Services Summary

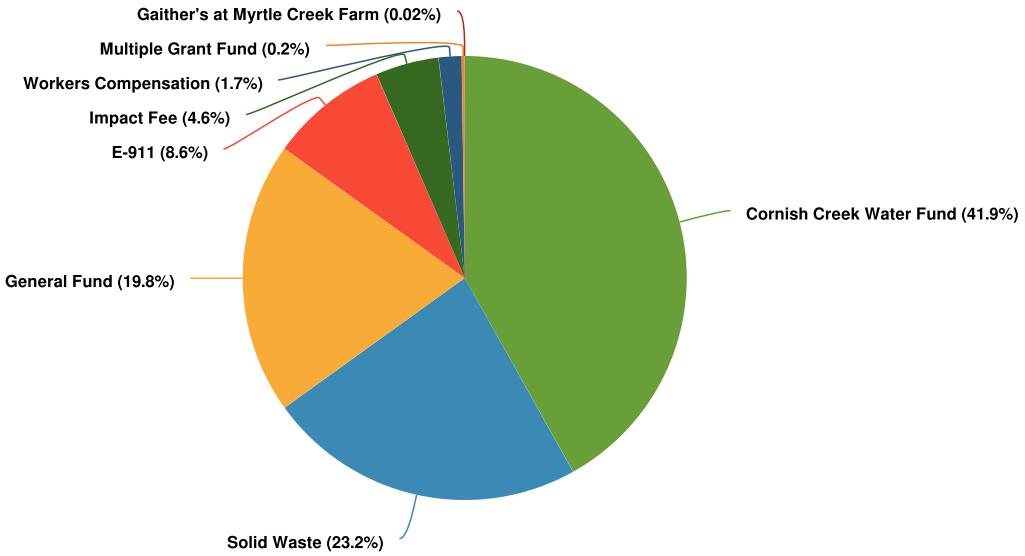
$29,766,031 $3,046,856
(11.40% vs. prior year)

Charges For Services Proposed and Historical Budget vs. Actual

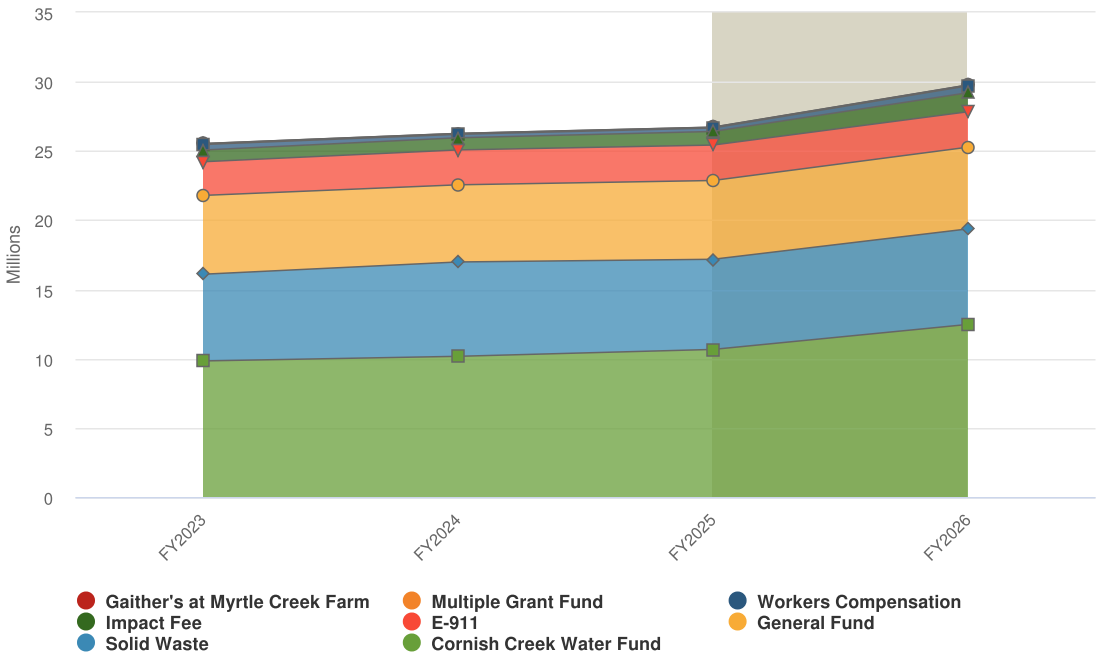


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Charges for Services							
Motor Vehicle Tag Collect Fees	100-10-11000-0000-000000-000-341600	$329,510.06	$357,914.01	$310,000.00	$330,000.00	$330,000.00	0%
Commissions on Tax Collections	100-10-11000-0000-000000-000-341940	$1,909,789.79	$2,046,367.72	$1,800,000.00	$2,100,000.00	$2,100,000.00	0%
Other	100-10-11000-0000-000000-000-349900	-$1,644.60	-$22,980.70	$1,500.00	$1,500.00	$15,000.00	900%
Sale of Maps and Publications	100-10-15360-0000-000000-000-341930	$2,242.00	$406.00	$4,500.00	$500.00	$500.00	0%
Court Costs, Fees, Charges	100-20-21800-0000-000000-000-341100	$641,771.75	$596,777.76	$617,376.00	$607,920.00	$668,376.00	9.9%
Pretrial Intervention Program	100-20-22000-0000-000000-000-341180	$14,476.75	$15,490.25	$15,000.00	$15,000.00	$15,000.00	0%
Court Costs, Fees, Charges	100-20-24000-0000-000000-000-341100	$196,195.49	$215,841.78	$155,000.00	$165,000.00	$180,000.00	9.1%
Court Costs, Fees, Charges	100-20-24500-0000-000000-000-341100	$137,700.33	$124,269.33	$126,000.00	$130,000.00	$130,000.00	0%
Other Court Costs, Fees, Chrgs	100-20-24500-0000-000000-000-341190	$153,210.60	-$139,714.87	$155,000.00	$130,000.00	$150,000.00	15.4%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Drug Testing Fee	100-20-26000-0000-000000-000-341130	$0.00	$50.00	$0.00	$0.00	$0.00	0%
Court Costs, Fees, Charges	100-20-28000-0000-000000-000-341100	$14,162.95	$14,378.70	$15,000.00	$15,000.00	$12,000.00	-20%
Sheriff Special Services Fees	100-30-33100-0000-000000-000-342100	$427,454.56	$531,680.00	$325,000.00	$425,000.00	$500,000.00	17.6%
Sheriff Special Services Fees	100-30-33260-0000-000000-000-342100	$24,294.83	$36,164.00	$20,000.00	$25,000.00	$25,000.00	0%
Prisoner Housing Fee-State	100-30-33260-0000-000000-000-342330	$1,070.14	$630.14	$1,200.00	$1,200.00	$800.00	-33.3%
Prisoner Housing Fee-City	100-30-33260-0000-000000-000-342331	$64,880.00	$90,060.00	$35,000.00	$70,000.00	$55,000.00	-21.4%
Inmate Canteen Commission	100-30-33260-0000-000000-000-342901	$98,301.40	$0.00	$85,000.00	$0.00	$0.00	0%
Animal Control Shelter Fees	100-30-39100-0000-000000-000-346110	$130,574.60	$124,385.63	$130,000.00	$130,000.00	$130,000.00	0%
Spec Assess-Capital improvemnt	100-40-42600-0000-000000-000-343210	$1,100,266.88	$1,111,905.13	$1,000,000.00	$1,100,000.00	$1,100,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Congregate Meals - Daily	100-50-55200-0000-000000-000-346910	$16,126.00	$19,558.00	$18,000.00	$20,000.00	$16,500.00	-17.5%
Congregate Meals - Program	100-50-55200-0000-000000-000-346912	$7,824.00	$8,820.00	$0.00	$10,000.00	$8,000.00	-20%
Home Deliver Meals-Private Pay	100-50-55200-0000-000000-000-346920-MOW	$1,784.00	$4,040.00	$1,500.00	$3,000.00	$400.00	-86.7%
Program Income	100-50-55200-0000-000000-000-347500-ONite	$0.00	$0.00	$10,000.00	$0.00	$0.00	0%
Program Income	100-50-55200-0000-000000-000-347500-Quilt	$345.00	$100.00	$300.00	$500.00	$0.00	-100%
Program Income	100-50-55200-0000-000000-000-347500-SrRec	$100.00	$0.00	$0.00	$0.00	$0.00	0%
Membership Dues	100-50-55200-0000-000000-000-347510	$22,550.00	$23,600.00	$14,400.00	$15,000.00	$15,000.00	0%
Transportation - Program	100-50-55200-0000-000000-000-347560	$9,210.00	$8,944.00	$8,400.00	$8,000.00	$11,000.00	37.5%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Program Fees	100-60-61100-0000-000000-000-347500	$38,880.91	$49,257.40	$30,000.00	$40,000.00	$40,000.00	0%
Program Fees	100-60-61200-0000-000000-000-347500	$309,658.70	$313,317.94	$290,000.00	$309,000.00	$360,000.00	16.5%
Other Recreation Fees	100-60-61200-0000-000000-000-347900	$14,861.16	$15,882.96	$14,000.00	$14,000.00	$15,000.00	7.1%
Other Fees	100-70-74100-0000-000000-000-346900	$27,640.00	$26,240.00	$25,000.00	$25,000.00	$25,000.00	0%
Total Charges for Services:		**$5,693,237.30**	**$5,573,385.18**	**$5,207,176.00**	**$5,690,620.00**	**$5,902,576.00**	**3.7%**
Total General Fund:		**$5,693,237.30**	**$5,573,385.18**	**$5,207,176.00**	**$5,690,620.00**	**$5,902,576.00**	**3.7%**
E-911							
Charges for Services							
E-911 Charges	215-30-38000-0000-000000-000-342500	$1,974,746.82	$2,067,426.63	$1,850,000.00	$2,100,000.00	$2,100,000.00	0%
E-911 Prepaid Cellular	215-30-38000-0000-000000-000-342510	$458,119.22	$453,180.31	$450,000.00	$460,000.00	$460,000.00	0%
Total Charges for Services:		**$2,432,866.04**	**$2,520,606.94**	**$2,300,000.00**	**$2,560,000.00**	**$2,560,000.00**	**0%**
Total E-911:		**$2,432,866.04**	**$2,520,606.94**	**$2,300,000.00**	**$2,560,000.00**	**$2,560,000.00**	**0%**
Multiple Grant Fund							
Charges for Services							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Court Costs, Fees, Charges	250-20-21500-0000-000000-000-341100-CTVET	$6,400.00	$7,175.00	$1,000.00	$1,000.00	$1,000.00	0%
Court Costs, Fees, Charges	250-20-21500-0000-000000-000-341100-SCFee	$57,323.50	$56,037.00	$55,000.00	$55,000.00	$55,000.00	0%
Total Charges for Services:		**$63,723.50**	**$63,212.00**	**$56,000.00**	**$56,000.00**	**$56,000.00**	**0%**
Total Multiple Grant Fund:		**$63,723.50**	**$63,212.00**	**$56,000.00**	**$56,000.00**	**$56,000.00**	**0%**
Impact Fee							
Charges for Services							
Impact Fees - Admin	350-10-11000-0000-000000-000-341333-IFA	$24,615.45	$25,523.46	$35,000.00	$32,000.00	$40,000.00	25%
Impact Fees - CIE	350-10-11000-0000-000000-000-341334-IFCIE	$686.40	$711.81	$800.00	$800.00	$10,000.00	1,150%
Impact Fees - Sheriff	350-30-33100-0000-000000-000-341337-IFS		$0.00			$120,000.00	N/A
Impact Fees - Fire Services	350-30-35000-0000-000000-000-341336-IFF		$0.00			$140,000.00	N/A
IF - Animal Services	350-30-39100-0000-000000-000-341335-IFAS		$0.00			$12,000.00	N/A

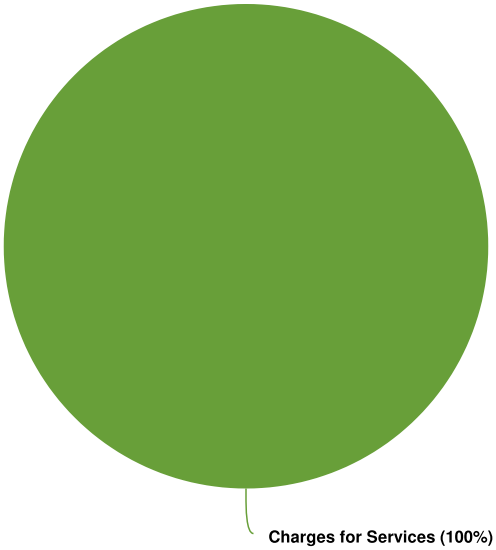
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Impact Fees - Roads	350-40-42200-0000-000000-000-341330-IFR	$492,096.30	$506,441.40	$650,000.00	$550,000.00	$400,000.00	-27.3%
Impact Fees - Parks/Rec	350-60-61100-0000-000000-000-341332-IFP	$211,097.70	$221,332.74	$250,000.00	$250,000.00	$500,000.00	100%
Impact Fees - Library	350-60-65000-0000-000000-000-341331-IFL	$117,270.45	$122,956.29	$150,000.00	$150,000.00	$150,000.00	0%
Total Charges for Services:		**$845,766.30**	**$876,965.70**	**$1,085,800.00**	**$982,800.00**	**$1,372,000.00**	**39.6%**
Total Impact Fee:		**$845,766.30**	**$876,965.70**	**$1,085,800.00**	**$982,800.00**	**$1,372,000.00**	**39.6%**
Cornish Creek Water Fund							
Charges for Services							
Water Charges	505-40-44210-0000-000000-000-344210	$9,818,882.00	$10,152,287.00	$10,349,307.00	$10,651,832.00	$12,458,060.00	17%
Transporting/Wheeling	505-40-44210-0000-000000-000-344215	$2,060.00	$5,636.00	$4,500.00	$4,500.00	$4,500.00	0%
Meter Maintenance Fees	505-40-44210-0000-000000-000-344220	$2,859.00	$0.00	$0.00	$0.00	$0.00	0%
Activity Fees	505-40-44210-0000-000000-000-347200	$5,135.00	$4,849.00	$6,500.00	$4,500.00	$4,500.00	0%
Total Charges for Services:		**$9,828,936.00**	**$10,162,772.00**	**$10,360,307.00**	**$10,660,832.00**	**$12,467,060.00**	**16.9%**
Total Cornish Creek Water Fund:		**$9,828,936.00**	**$10,162,772.00**	**$10,360,307.00**	**$10,660,832.00**	**$12,467,060.00**	**16.9%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste							
Charges for Services							
Landfill Use Fees	540-40-45300-0000-000000-000-344150	$4,704,620.94	$5,224,786.80	$4,680,475.00	$4,785,528.00	$5,115,000.00	6.9%
Bad Check Fees	540-40-45300-0000-000000-000-349300	$60.00	$210.00	$500.00	$500.00	$500.00	0%
Late Fees	540-40-45300-0000-000000-000-349400	$4,403.99	$1,523.39	$5,000.00	$5,000.00	$5,000.00	0%
Sale of Recycled Materials	540-40-45500-0000-000000-000-344130	$65,048.20	$79,131.88	$75,000.00	$75,000.00	$75,000.00	0%
Landfill Use Fees	540-40-45500-0000-000000-000-344150	$0.00	$0.00	$420,000.00	$619,500.00	$651,000.00	5.1%
Landfill Use Fees	540-40-45500-0000-000000-000-344151	$550,052.22	$541,948.00	$0.00	$0.00	$0.00	0%
Other Fees	540-40-45500-0000-000000-000-346900-Decal	$938,382.00	$968,144.00	$997,500.00	$1,026,000.00	$1,054,500.00	2.8%
Bad Check Fees	540-40-45500-0000-000000-000-349300-Decal	$210.00	$35.00	$500.00	$500.00	$500.00	0%
Total Charges for Services:		**$6,262,777.35**	**$6,815,779.07**	**$6,178,975.00**	**$6,512,028.00**	**$6,901,500.00**	**6%**

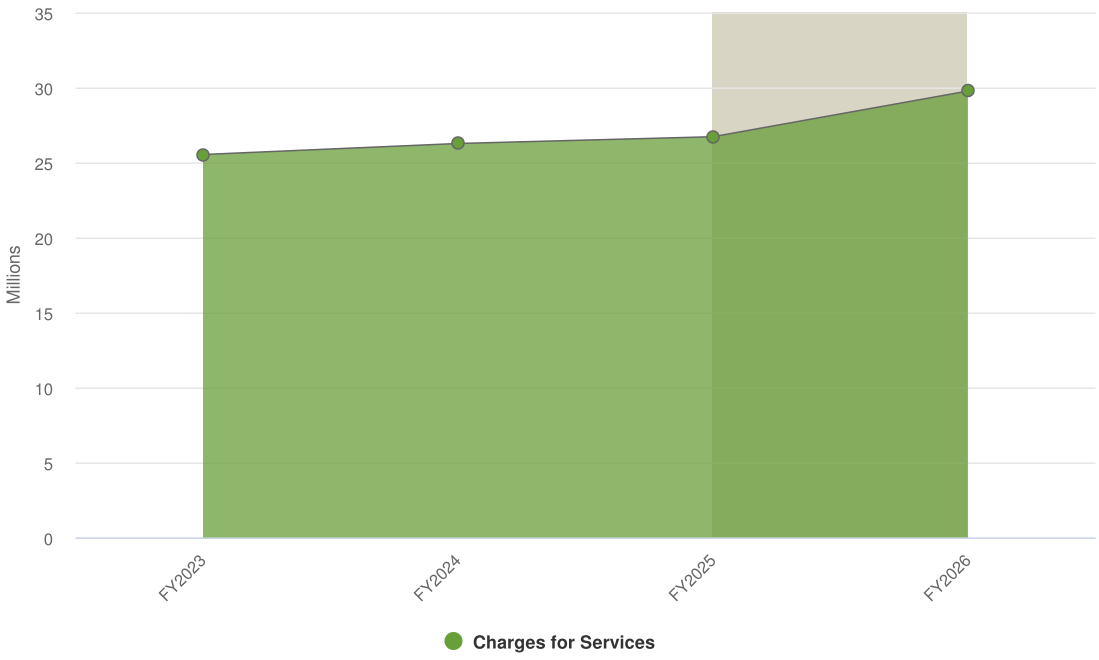
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Solid Waste:		**$6,262,777.35**	**$6,815,779.07**	**$6,178,975.00**	**$6,512,028.00**	**$6,901,500.00**	**6%**
Gaither's at Myrtle Creek Farm							
Charges for Services							
Activity Fees	556-60-62200-0000-000000-000-347200	$5,232.00	$4,636.00	$13,632.00	$6,895.00	$6,895.00	0%
Total Charges for Services:		**$5,232.00**	**$4,636.00**	**$13,632.00**	**$6,895.00**	**$6,895.00**	**0%**
Total Gaither's at Myrtle Creek Farm:		**$5,232.00**	**$4,636.00**	**$13,632.00**	**$6,895.00**	**$6,895.00**	**0%**
Workers Compensation							
Charges for Services							
Internal Service Fund Charges	786-10-11000-0000-000000-000-341750	$400,000.00	$250,000.00	$250,000.00	$250,000.00	$500,000.00	100%
Total Charges for Services:		**$400,000.00**	**$250,000.00**	**$250,000.00**	**$250,000.00**	**$500,000.00**	**100%**
Total Workers Compensation:		**$400,000.00**	**$250,000.00**	**$250,000.00**	**$250,000.00**	**$500,000.00**	**100%**
Total:		**$25,532,538.49**	**$26,267,356.89**	**$25,451,890.00**	**$26,719,175.00**	**$29,766,031.00**	**11.4%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Charges for Services							
General Government							
Motor Vehicle Tag Collect Fees	100-10-11000-0000-000000-000-341600	$329,510.06	$357,914.01	$310,000.00	$330,000.00	$330,000.00	0%
Commissions on Tax Collections	100-10-11000-0000-000000-000-341940	$1,909,789.79	$2,046,367.72	$1,800,000.00	$2,100,000.00	$2,100,000.00	0%
Other	100-10-11000-0000-000000-000-349900	-$1,644.60	-$22,980.70	$1,500.00	$1,500.00	$15,000.00	900%
Sale of Maps and Publications	100-10-15360-0000-000000-000-341930	$2,242.00	$406.00	$4,500.00	$500.00	$500.00	0%
Impact Fees - Admin	350-10-11000-0000-000000-000-341333-IFA	$24,615.45	$25,523.46	$35,000.00	$32,000.00	$40,000.00	25%
Impact Fees - CIE	350-10-11000-0000-000000-000-341334-IFCIE	$686.40	$711.81	$800.00	$800.00	$10,000.00	1,150%
Internal Service Fund Charges	786-10-11000-0000-000000-000-341750	$400,000.00	$250,000.00	$250,000.00	$250,000.00	$500,000.00	100%
Total General Government:		**$2,665,199.10**	**$2,657,942.30**	**$2,401,800.00**	**$2,714,800.00**	**$2,995,500.00**	**10.3%**
Judicial							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Court Costs, Fees, Charges	100-20-21800-0000-000000-000-341100	$641,771.75	$596,777.76	$617,376.00	$607,920.00	$668,376.00	9.9%
Pretrial Intervention Program	100-20-22000-0000-000000-000-341180	$14,476.75	$15,490.25	$15,000.00	$15,000.00	$15,000.00	0%
Court Costs, Fees, Charges	100-20-24000-0000-000000-000-341100	$196,195.49	$215,841.78	$155,000.00	$165,000.00	$180,000.00	9.1%
Court Costs, Fees, Charges	100-20-24500-0000-000000-000-341100	$137,700.33	$124,269.33	$126,000.00	$130,000.00	$130,000.00	0%
Other Court Costs, Fees, Chrgs	100-20-24500-0000-000000-000-341190	$153,210.60	-$139,714.87	$155,000.00	$130,000.00	$150,000.00	15.4%
Drug Testing Fee	100-20-26000-0000-000000-000-341130	$0.00	$50.00	$0.00	$0.00	$0.00	0%
Court Costs, Fees, Charges	100-20-28000-0000-000000-000-341100	$14,162.95	$14,378.70	$15,000.00	$15,000.00	$12,000.00	-20%
Court Costs, Fees, Charges	250-20-21500-0000-000000-000-341100-CTVET	$6,400.00	$7,175.00	$1,000.00	$1,000.00	$1,000.00	0%
Court Costs, Fees, Charges	250-20-21500-0000-000000-000-341100-SCFee	$57,323.50	$56,037.00	$55,000.00	$55,000.00	$55,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Judicial:		**$1,221,241.37**	**$890,304.95**	**$1,139,376.00**	**$1,118,920.00**	**$1,211,376.00**	**8.3%**
Public Safety							
Sheriff Special Services Fees	100-30-33100-0000-000000-000-342100	$427,454.56	$531,680.00	$325,000.00	$425,000.00	$500,000.00	17.6%
Sheriff Special Services Fees	100-30-33260-0000-000000-000-342100	$24,294.83	$36,164.00	$20,000.00	$25,000.00	$25,000.00	0%
Prisoner Housing Fee-State	100-30-33260-0000-000000-000-342330	$1,070.14	$630.14	$1,200.00	$1,200.00	$800.00	-33.3%
Prisoner Housing Fee-City	100-30-33260-0000-000000-000-342331	$64,880.00	$90,060.00	$35,000.00	$70,000.00	$55,000.00	-21.4%
Inmate Canteen Commission	100-30-33260-0000-000000-000-342901	$98,301.40	$0.00	$85,000.00	$0.00	$0.00	0%
Animal Control Shelter Fees	100-30-39100-0000-000000-000-346110	$130,574.60	$124,385.63	$130,000.00	$130,000.00	$130,000.00	0%
E-911 Charges	215-30-38000-0000-000000-000-342500	$1,974,746.82	$2,067,426.63	$1,850,000.00	$2,100,000.00	$2,100,000.00	0%
E-911 Prepaid Cellular	215-30-38000-0000-000000-000-342510	$458,119.22	$453,180.31	$450,000.00	$460,000.00	$460,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Impact Fees - Sheriff	350-30-33100-0000-000000-000-341337-IFS		$0.00			$120,000.00	N/A
Impact Fees - Fire Services	350-30-35000-0000-000000-000-341336-IFF		$0.00			$140,000.00	N/A
IF - Animal Services	350-30-39100-0000-000000-000-341335-IFAS		$0.00			$12,000.00	N/A
Total Public Safety:		**$3,179,441.57**	**$3,303,526.71**	**$2,896,200.00**	**$3,211,200.00**	**$3,542,800.00**	**10.3%**
Public Works							
Spec Assess-Capital improvemnt	100-40-42600-0000-000000-000-343210	$1,100,266.88	$1,111,905.13	$1,000,000.00	$1,100,000.00	$1,100,000.00	0%
Impact Fees - Roads	350-40-42200-0000-000000-000-341330-IFR	$492,096.30	$506,441.40	$650,000.00	$550,000.00	$400,000.00	-27.3%
Water Charges	505-40-44210-0000-000000-000-344210	$9,818,882.00	$10,152,287.00	$10,349,307.00	$10,651,832.00	$12,458,060.00	17%
Transporting/Wheeling	505-40-44210-0000-000000-000-344215	$2,060.00	$5,636.00	$4,500.00	$4,500.00	$4,500.00	0%
Meter Maintenance Fees	505-40-44210-0000-000000-000-344220	$2,859.00	$0.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Activity Fees	505-40-44210-0000-000000-000-347200	$5,135.00	$4,849.00	$6,500.00	$4,500.00	$4,500.00	0%
Landfill Use Fees	540-40-45300-0000-000000-000-344150	$4,704,620.94	$5,224,786.80	$4,680,475.00	$4,785,528.00	$5,115,000.00	6.9%
Bad Check Fees	540-40-45300-0000-000000-000-349300	$60.00	$210.00	$500.00	$500.00	$500.00	0%
Late Fees	540-40-45300-0000-000000-000-349400	$4,403.99	$1,523.39	$5,000.00	$5,000.00	$5,000.00	0%
Sale of Recycled Materials	540-40-45500-0000-000000-000-344130	$65,048.20	$79,131.88	$75,000.00	$75,000.00	$75,000.00	0%
Landfill Use Fees	540-40-45500-0000-000000-000-344150	$0.00	$0.00	$420,000.00	$619,500.00	$651,000.00	5.1%
Landfill Use Fees	540-40-45500-0000-000000-000-344151	$550,052.22	$541,948.00	$0.00	$0.00	$0.00	0%
Other Fees	540-40-45500-0000-000000-000-346900-Decal	$938,382.00	$968,144.00	$997,500.00	$1,026,000.00	$1,054,500.00	2.8%
Bad Check Fees	540-40-45500-0000-000000-000-349300-Decal	$210.00	$35.00	$500.00	$500.00	$500.00	0%

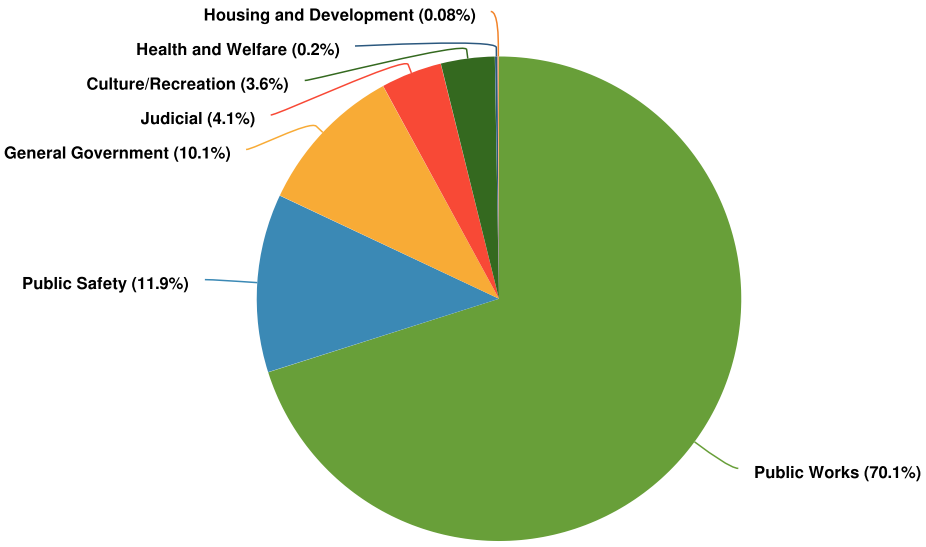
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Public Works:		**$17,684,076.53**	**$18,596,897.60**	**$18,189,282.00**	**$18,822,860.00**	**$20,868,560.00**	**10.9%**
Health and Welfare							
Congregate Meals - Daily	100-50-55200-0000-000000-000-346910	$16,126.00	$19,558.00	$18,000.00	$20,000.00	$16,500.00	-17.5%
Congregate Meals - Program	100-50-55200-0000-000000-000-346912	$7,824.00	$8,820.00	$0.00	$10,000.00	$8,000.00	-20%
Home Deliver Meals-Private Pay	100-50-55200-0000-000000-000-346920-MOW	$1,784.00	$4,040.00	$1,500.00	$3,000.00	$400.00	-86.7%
Program Income	100-50-55200-0000-000000-000-347500-ONite	$0.00	$0.00	$10,000.00	$0.00	$0.00	0%
Program Income	100-50-55200-0000-000000-000-347500-Quilt	$345.00	$100.00	$300.00	$500.00	$0.00	-100%
Program Income	100-50-55200-0000-000000-000-347500-SrRec	$100.00	$0.00	$0.00	$0.00	$0.00	0%
Membership Dues	100-50-55200-0000-000000-000-347510	$22,550.00	$23,600.00	$14,400.00	$15,000.00	$15,000.00	0%
Transportation - Program	100-50-55200-0000-000000-000-347560	$9,210.00	$8,944.00	$8,400.00	$8,000.00	$11,000.00	37.5%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Health and Welfare:		**$57,939.00**	**$65,062.00**	**$52,600.00**	**$56,500.00**	**$50,900.00**	**-9.9%**
Culture/Recreation							
Program Fees	100-60-61100-0000-000000-000-347500	$38,880.91	$49,257.40	$30,000.00	$40,000.00	$40,000.00	0%
Program Fees	100-60-61200-0000-000000-000-347500	$309,658.70	$313,317.94	$290,000.00	$309,000.00	$360,000.00	16.5%
Other Recreation Fees	100-60-61200-0000-000000-000-347900	$14,861.16	$15,882.96	$14,000.00	$14,000.00	$15,000.00	7.1%
Impact Fees - Parks/Rec	350-60-61100-0000-000000-000-341332-IFP	$211,097.70	$221,332.74	$250,000.00	$250,000.00	$500,000.00	100%
Impact Fees - Library	350-60-65000-0000-000000-000-341331-IFL	$117,270.45	$122,956.29	$150,000.00	$150,000.00	$150,000.00	0%
Activity Fees	556-60-62200-0000-000000-000-347200	$5,232.00	$4,636.00	$13,632.00	$6,895.00	$6,895.00	0%
Total Culture/Recreation:		**$697,000.92**	**$727,383.33**	**$747,632.00**	**$769,895.00**	**$1,071,895.00**	**39.2%**
Housing and Development							
Other Fees	100-70-74100-0000-000000-000-346900	$27,640.00	$26,240.00	$25,000.00	$25,000.00	$25,000.00	0%

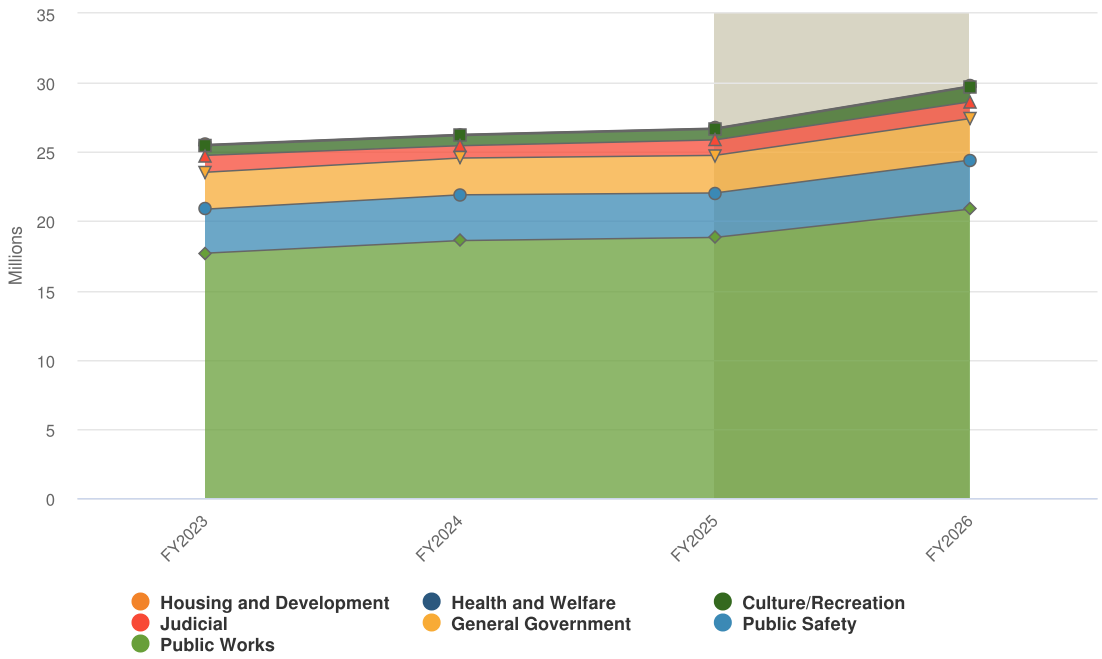
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Housing and Development:		$27,640.00	$26,240.00	$25,000.00	$25,000.00	$25,000.00	0%
Total Charges for Services:		$25,532,538.49	$26,267,356.89	$25,451,890.00	$26,719,175.00	$29,766,031.00	11.4%
Total Revenue Source:		$25,532,538.49	$26,267,356.89	$25,451,890.00	$26,719,175.00	$29,766,031.00	11.4%

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Revenue							
General Government							
Non-Departmental / Gen Govt							
Charges for Services							
Motor Vehicle Tag Collect Fees	100-10-11000-0000-000000-000-341600	$329,510.06	$357,914.01	$310,000.00	$330,000.00	$330,000.00	0
Commissions on Tax Collections	100-10-11000-0000-000000-000-341940	$1,909,789.79	$2,046,367.72	$1,800,000.00	$2,100,000.00	$2,100,000.00	0
Other	100-10-11000-0000-000000-000-349900	-$1,644.60	-$22,980.70	$1,500.00	$1,500.00	$15,000.00	900

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Impact Fees - Admin	350-10-11000-0000-000000-000-341333-IFA	$24,615.45	$25,523.46	$35,000.00	$32,000.00	$40,000.00	25
Impact Fees - CIE	350-10-11000-0000-000000-000-341334-IFCIE	$686.40	$711.81	$800.00	$800.00	$10,000.00	1,150
Internal Service Fund Charges	786-10-11000-0000-000000-000-341750	$400,000.00	$250,000.00	$250,000.00	$250,000.00	$500,000.00	100
Total Charges for Services:		**$2,662,957.10**	**$2,657,536.30**	**$2,397,300.00**	**$2,714,300.00**	**$2,995,000.00**	**10.3**
Total Non-Departmental / Gen Govt:		**$2,662,957.10**	**$2,657,536.30**	**$2,397,300.00**	**$2,714,300.00**	**$2,995,000.00**	**10.3**
GIS							
Charges for Services							
Sale of Maps and Publications	100-10-15360-0000-000000-000-341930	$2,242.00	$406.00	$4,500.00	$500.00	$500.00	0
Total Charges for Services:		**$2,242.00**	**$406.00**	**$4,500.00**	**$500.00**	**$500.00**	**0**
Total GIS:		**$2,242.00**	**$406.00**	**$4,500.00**	**$500.00**	**$500.00**	**0**
Total General Government:		**$2,665,199.10**	**$2,657,942.30**	**$2,401,800.00**	**$2,714,800.00**	**$2,995,500.00**	**10.3**
Judicial							
Superior Court							
Charges for Services							
Court Costs, Fees, Charges	250-20-21500-0000-000000-000-341100-CTVET	$6,400.00	$7,175.00	$1,000.00	$1,000.00	$1,000.00	0

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Court Costs, Fees, Charges	250-20-21500-0000-000000-000-341100-SCFee	$57,323.50	$56,037.00	$55,000.00	$55,000.00	$55,000.00	0
Total Charges for Services:		**$63,723.50**	**$63,212.00**	**$56,000.00**	**$56,000.00**	**$56,000.00**	**0**
Total Superior Court:		**$63,723.50**	**$63,212.00**	**$56,000.00**	**$56,000.00**	**$56,000.00**	**0**
Clerk Of Courts							
Charges for Services							
Court Costs, Fees, Charges	100-20-21800-0000-000000-000-341100	$641,771.75	$596,777.76	$617,376.00	$607,920.00	$668,376.00	9.9
Total Charges for Services:		**$641,771.75**	**$596,777.76**	**$617,376.00**	**$607,920.00**	**$668,376.00**	**9.9**
Total Clerk Of Courts:		**$641,771.75**	**$596,777.76**	**$617,376.00**	**$607,920.00**	**$668,376.00**	**9.9**
District Attorney							
Charges for Services							
Pretrial Intervention Program	100-20-22000-0000-000000-000-341180	$14,476.75	$15,490.25	$15,000.00	$15,000.00	$15,000.00	0
Total Charges for Services:		**$14,476.75**	**$15,490.25**	**$15,000.00**	**$15,000.00**	**$15,000.00**	**0**
Total District Attorney:		**$14,476.75**	**$15,490.25**	**$15,000.00**	**$15,000.00**	**$15,000.00**	**0**
Magistrate Court							
Charges for Services							
Court Costs, Fees, Charges	100-20-24000-0000-000000-000-341100	$196,195.49	$215,841.78	$155,000.00	$165,000.00	$180,000.00	9.1
Total Charges for Services:		**$196,195.49**	**$215,841.78**	**$155,000.00**	**$165,000.00**	**$180,000.00**	**9.1**
Total Magistrate Court:		**$196,195.49**	**$215,841.78**	**$155,000.00**	**$165,000.00**	**$180,000.00**	**9.1**
Probate Court							
Charges for Services							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Court Costs, Fees, Charges	100-20-24500-0000-000000-000-341100	$137,700.33	$124,269.33	$126,000.00	$130,000.00	$130,000.00	0
Other Court Costs, Fees, Chrgs	100-20-24500-0000-000000-000-341190	$153,210.60	-$139,714.87	$155,000.00	$130,000.00	$150,000.00	15.4
Total Charges for Services:		**$290,910.93**	**-$15,445.54**	**$281,000.00**	**$260,000.00**	**$280,000.00**	**7.7**
Total Probate Court:		**$290,910.93**	**-$15,445.54**	**$281,000.00**	**$260,000.00**	**$280,000.00**	**7.7**
Juvenile Court							
Charges for Services							
Drug Testing Fee	100-20-26000-0000-000000-000-341130	$0.00	$50.00	$0.00	$0.00	$0.00	0
Total Charges for Services:		**$0.00**	**$50.00**	**$0.00**	**$0.00**	**$0.00**	**0**
Total Juvenile Court:		**$0.00**	**$50.00**	**$0.00**	**$0.00**	**$0.00**	**0**
Public Defender							
Charges for Services							
Court Costs, Fees, Charges	100-20-28000-0000-000000-000-341100	$14,162.95	$14,378.70	$15,000.00	$15,000.00	$12,000.00	-20
Total Charges for Services:		**$14,162.95**	**$14,378.70**	**$15,000.00**	**$15,000.00**	**$12,000.00**	**-20**
Total Public Defender:		**$14,162.95**	**$14,378.70**	**$15,000.00**	**$15,000.00**	**$12,000.00**	**-20**
Total Judicial:		**$1,221,241.37**	**$890,304.95**	**$1,139,376.00**	**$1,118,920.00**	**$1,211,376.00**	**8.3**
Public Safety							
Sheriff's Office							
Charges for Services							
Sheriff Special Services Fees	100-30-33100-0000-000000-000-342100	$427,454.56	$531,680.00	$325,000.00	$425,000.00	$500,000.00	17.6

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Impact Fees - Sheriff	350-30-33100-0000-000000-000-341337-IFS		$0.00			$120,000.00	N/
Total Charges for Services:		**$427,454.56**	**$531,680.00**	**$325,000.00**	**$425,000.00**	**$620,000.00**	**45.9**
Total Sheriff's Office:		**$427,454.56**	**$531,680.00**	**$325,000.00**	**$425,000.00**	**$620,000.00**	**45.9**
Jail Operations							
Charges for Services							
Sheriff Special Services Fees	100-30-33260-0000-000000-000-342100	$24,294.83	$36,164.00	$20,000.00	$25,000.00	$25,000.00	0
Prisoner Housing Fee-State	100-30-33260-0000-000000-000-342330	$1,070.14	$630.14	$1,200.00	$1,200.00	$800.00	-33.3
Prisoner Housing Fee-City	100-30-33260-0000-000000-000-342331	$64,880.00	$90,060.00	$35,000.00	$70,000.00	$55,000.00	-21.4
Inmate Canteen Commission	100-30-33260-0000-000000-000-342901	$98,301.40	$0.00	$85,000.00	$0.00	$0.00	0
Total Charges for Services:		**$188,546.37**	**$126,854.14**	**$141,200.00**	**$96,200.00**	**$80,800.00**	**-16**
Total Jail Operations:		**$188,546.37**	**$126,854.14**	**$141,200.00**	**$96,200.00**	**$80,800.00**	**-16**
County Fire Service							
Charges for Services							
Impact Fees - Fire Services	350-30-35000-0000-000000-000-341336-IFF		$0.00			$140,000.00	N/
Total Charges for Services:		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$140,000.00**	**N/**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Total County Fire Service:		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$140,000.00**	**N/**
E-911							
Charges for Services							
E-911 Charges	215-30-38000-0000-000000-000-342500	$1,974,746.82	$2,067,426.63	$1,850,000.00	$2,100,000.00	$2,100,000.00	0
E-911 Prepaid Cellular	215-30-38000-0000-000000-000-342510	$458,119.22	$453,180.31	$450,000.00	$460,000.00	$460,000.00	0
Total Charges for Services:		**$2,432,866.04**	**$2,520,606.94**	**$2,300,000.00**	**$2,560,000.00**	**$2,560,000.00**	**0**
Total E-911:		**$2,432,866.04**	**$2,520,606.94**	**$2,300,000.00**	**$2,560,000.00**	**$2,560,000.00**	**0**
Animal Services							
Charges for Services							
Animal Control Shelter Fees	100-30-39100-0000-000000-000-346110	$130,574.60	$124,385.63	$130,000.00	$130,000.00	$130,000.00	0
IF - Animal Services	350-30-39100-0000-000000-000-341335-IFAS		$0.00			$12,000.00	N/
Total Charges for Services:		**$130,574.60**	**$124,385.63**	**$130,000.00**	**$130,000.00**	**$142,000.00**	**9.2**
Total Animal Services:		**$130,574.60**	**$124,385.63**	**$130,000.00**	**$130,000.00**	**$142,000.00**	**9.2**
Total Public Safety:		**$3,179,441.57**	**$3,303,526.71**	**$2,896,200.00**	**$3,211,200.00**	**$3,542,800.00**	**10.3**
Public Works							
Road Department							
Charges for Services							
Impact Fees - Roads	350-40-42200-0000-000000-000-341330-IFR	$492,096.30	$506,441.40	$650,000.00	$550,000.00	$400,000.00	-27.3

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Total Charges for Services:		**$492,096.30**	**$506,441.40**	**$650,000.00**	**$550,000.00**	**$400,000.00**	**-27.3**
Total Road Department:		**$492,096.30**	**$506,441.40**	**$650,000.00**	**$550,000.00**	**$400,000.00**	**-27.3**
Street Lighting							
Charges for Services							
Spec Assess-Capital improvemnt	100-40-42600-0000-000000-000-343210	$1,100,266.88	$1,111,905.13	$1,000,000.00	$1,100,000.00	$1,100,000.00	0
Total Charges for Services:		**$1,100,266.88**	**$1,111,905.13**	**$1,000,000.00**	**$1,100,000.00**	**$1,100,000.00**	**0**
Total Street Lighting:		**$1,100,266.88**	**$1,111,905.13**	**$1,000,000.00**	**$1,100,000.00**	**$1,100,000.00**	**0**
Cornish Creek Plant							
Charges for Services							
Water Charges	505-40-44210-0000-000000-000-344210	$9,818,882.00	$10,152,287.00	$10,349,307.00	$10,651,832.00	$12,458,060.00	17
Transporting/Wheeling	505-40-44210-0000-000000-000-344215	$2,060.00	$5,636.00	$4,500.00	$4,500.00	$4,500.00	0
Meter Maintenance Fees	505-40-44210-0000-000000-000-344220	$2,859.00	$0.00	$0.00	$0.00	$0.00	0
Activity Fees	505-40-44210-0000-000000-000-347200	$5,135.00	$4,849.00	$6,500.00	$4,500.00	$4,500.00	0
Total Charges for Services:		**$9,828,936.00**	**$10,162,772.00**	**$10,360,307.00**	**$10,660,832.00**	**$12,467,060.00**	**16.9**
Total Cornish Creek Plant:		**$9,828,936.00**	**$10,162,772.00**	**$10,360,307.00**	**$10,660,832.00**	**$12,467,060.00**	**16.9**
Solid Waste Disposal							
Charges for Services							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Landfill Use Fees	540-40-45300-0000-000000-000-344150	$4,704,620.94	$5,224,786.80	$4,680,475.00	$4,785,528.00	$5,115,000.00	6.9
Bad Check Fees	540-40-45300-0000-000000-000-349300	$60.00	$210.00	$500.00	$500.00	$500.00	0
Late Fees	540-40-45300-0000-000000-000-349400	$4,403.99	$1,523.39	$5,000.00	$5,000.00	$5,000.00	0
Total Charges for Services:		**$4,709,084.93**	**$5,226,520.19**	**$4,685,975.00**	**$4,791,028.00**	**$5,120,500.00**	**6.9**
Total Solid Waste Disposal:		**$4,709,084.93**	**$5,226,520.19**	**$4,685,975.00**	**$4,791,028.00**	**$5,120,500.00**	**6.9**
Recyclables Operations							
Charges for Services							
Sale of Recycled Materials	540-40-45500-0000-000000-000-344130	$65,048.20	$79,131.88	$75,000.00	$75,000.00	$75,000.00	0
Landfill Use Fees	540-40-45500-0000-000000-000-344150	$0.00	$0.00	$420,000.00	$619,500.00	$651,000.00	5.1
Landfill Use Fees	540-40-45500-0000-000000-000-344151	$550,052.22	$541,948.00	$0.00	$0.00	$0.00	0
Other Fees	540-40-45500-0000-000000-000-346900-Decal	$938,382.00	$968,144.00	$997,500.00	$1,026,000.00	$1,054,500.00	2.8

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Bad Check Fees	540-40-45500-0000-000000-000-349300-Decal	$210.00	$35.00	$500.00	$500.00	$500.00	0
Total Charges for Services:		**$1,553,692.42**	**$1,589,258.88**	**$1,493,000.00**	**$1,721,000.00**	**$1,781,000.00**	**3.5**
Total Recyclables Operations:		**$1,553,692.42**	**$1,589,258.88**	**$1,493,000.00**	**$1,721,000.00**	**$1,781,000.00**	**3.5**
Total Public Works:		**$17,684,076.53**	**$18,596,897.60**	**$18,189,282.00**	**$18,822,860.00**	**$20,868,560.00**	**10.9**
Health and Welfare							
Senior Services							
Charges for Services							
Congregate Meals - Daily	100-50-55200-0000-000000-000-346910	$16,126.00	$19,558.00	$18,000.00	$20,000.00	$16,500.00	-17.5
Congregate Meals - Program	100-50-55200-0000-000000-000-346912	$7,824.00	$8,820.00	$0.00	$10,000.00	$8,000.00	-20
Home Deliver Meals-Private Pay	100-50-55200-0000-000000-000-346920-MOW	$1,784.00	$4,040.00	$1,500.00	$3,000.00	$400.00	-86.7
Program Income	100-50-55200-0000-000000-000-347500-ONite	$0.00	$0.00	$10,000.00	$0.00	$0.00	0
Program Income	100-50-55200-0000-000000-000-347500-Quilt	$345.00	$100.00	$300.00	$500.00	$0.00	-100

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Program Income	100-50-55200-0000-000000-000-347500-SrRec	$100.00	$0.00	$0.00	$0.00	$0.00	0
Membership Dues	100-50-55200-0000-000000-000-347510	$22,550.00	$23,600.00	$14,400.00	$15,000.00	$15,000.00	0
Transportation - Program	100-50-55200-0000-000000-000-347560	$9,210.00	$8,944.00	$8,400.00	$8,000.00	$11,000.00	37.5
Total Charges for Services:		**$57,939.00**	**$65,062.00**	**$52,600.00**	**$56,500.00**	**$50,900.00**	**-9.9**
Total Senior Services:		**$57,939.00**	**$65,062.00**	**$52,600.00**	**$56,500.00**	**$50,900.00**	**-9.9**
Total Health and Welfare:		**$57,939.00**	**$65,062.00**	**$52,600.00**	**$56,500.00**	**$50,900.00**	**-9.9**
Culture/Recreation							
Culture/Recreation Administrat							
Charges for Services							
Program Fees	100-60-61100-0000-000000-000-347500	$38,880.91	$49,257.40	$30,000.00	$40,000.00	$40,000.00	0
Impact Fees - Parks/Rec	350-60-61100-0000-000000-000-341332-IFP	$211,097.70	$221,332.74	$250,000.00	$250,000.00	$500,000.00	100
Total Charges for Services:		**$249,978.61**	**$270,590.14**	**$280,000.00**	**$290,000.00**	**$540,000.00**	**86.2**
Total Culture/Recreation Administrat:		**$249,978.61**	**$270,590.14**	**$280,000.00**	**$290,000.00**	**$540,000.00**	**86.2**
Participant Recreation							
Charges for Services							

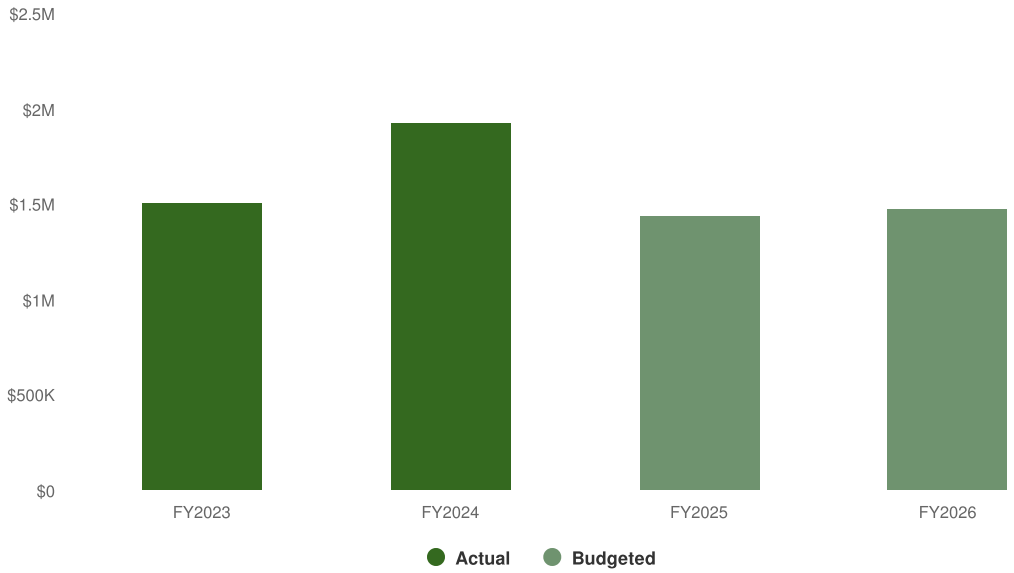
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Program Fees	100-60-61200-0000-000000-000-347500	$309,658.70	$313,317.94	$290,000.00	$309,000.00	$360,000.00	16.5
Other Recreation Fees	100-60-61200-0000-000000-000-347900	$14,861.16	$15,882.96	$14,000.00	$14,000.00	$15,000.00	7.1
Total Charges for Services:		**$324,519.86**	**$329,200.90**	**$304,000.00**	**$323,000.00**	**$375,000.00**	**16.1**
Total Participant Recreation:		**$324,519.86**	**$329,200.90**	**$304,000.00**	**$323,000.00**	**$375,000.00**	**16.1**
Factory Shoals Park							
Charges for Services							
Activity Fees	556-60-62200-0000-000000-000-347200	$5,232.00	$4,636.00	$13,632.00	$6,895.00	$6,895.00	0
Total Charges for Services:		**$5,232.00**	**$4,636.00**	**$13,632.00**	**$6,895.00**	**$6,895.00**	**0**
Total Factory Shoals Park:		**$5,232.00**	**$4,636.00**	**$13,632.00**	**$6,895.00**	**$6,895.00**	**0**
Libraries							
Charges for Services							
Impact Fees - Library	350-60-65000-0000-000000-000-341331-IFL	$117,270.45	$122,956.29	$150,000.00	$150,000.00	$150,000.00	0
Total Charges for Services:		**$117,270.45**	**$122,956.29**	**$150,000.00**	**$150,000.00**	**$150,000.00**	**0**
Total Libraries:		**$117,270.45**	**$122,956.29**	**$150,000.00**	**$150,000.00**	**$150,000.00**	**0**
Total Culture/Recreation:		**$697,000.92**	**$727,383.33**	**$747,632.00**	**$769,895.00**	**$1,071,895.00**	**39.2**
Housing and Development							
Planning And Zoning Administra							
Charges for Services							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY202 Budgete v FY202 Budgete (Chang
Other Fees	100-70-74100-0000-000000-000-346900	$27,640.00	$26,240.00	$25,000.00	$25,000.00	$25,000.00	0
Total Charges for Services:		**$27,640.00**	**$26,240.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**0**
Total Planning And Zoning Administra:		**$27,640.00**	**$26,240.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**0**
Total Housing and Development:		**$27,640.00**	**$26,240.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**0**
Total Revenue:		**$25,532,538.49**	**$26,267,356.89**	**$25,451,890.00**	**$26,719,175.00**	**$29,766,031.00**	**11.4**

Fines and Forfeitures Summary

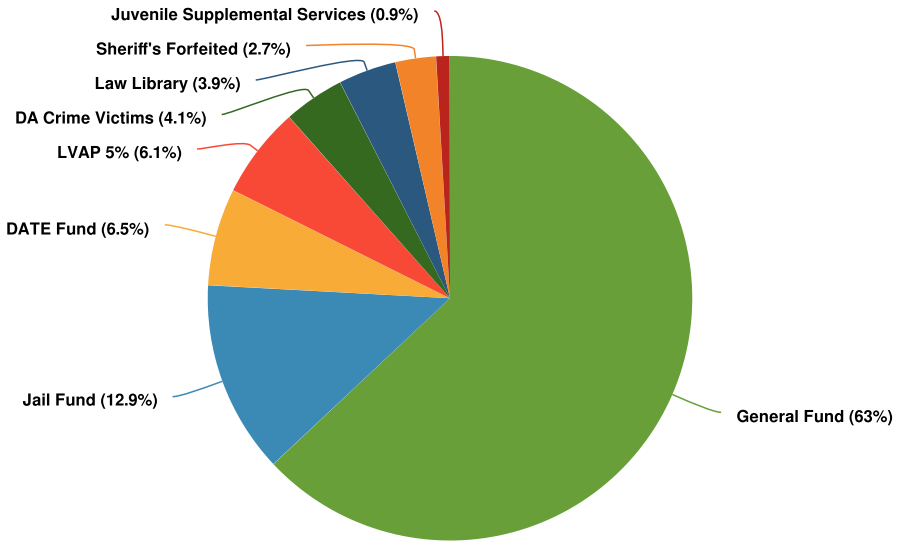
$1,477,100 **$37,380**
(2.60% vs. prior year)

Fines and Forfeitures Proposed and Historical Budget vs. Actual

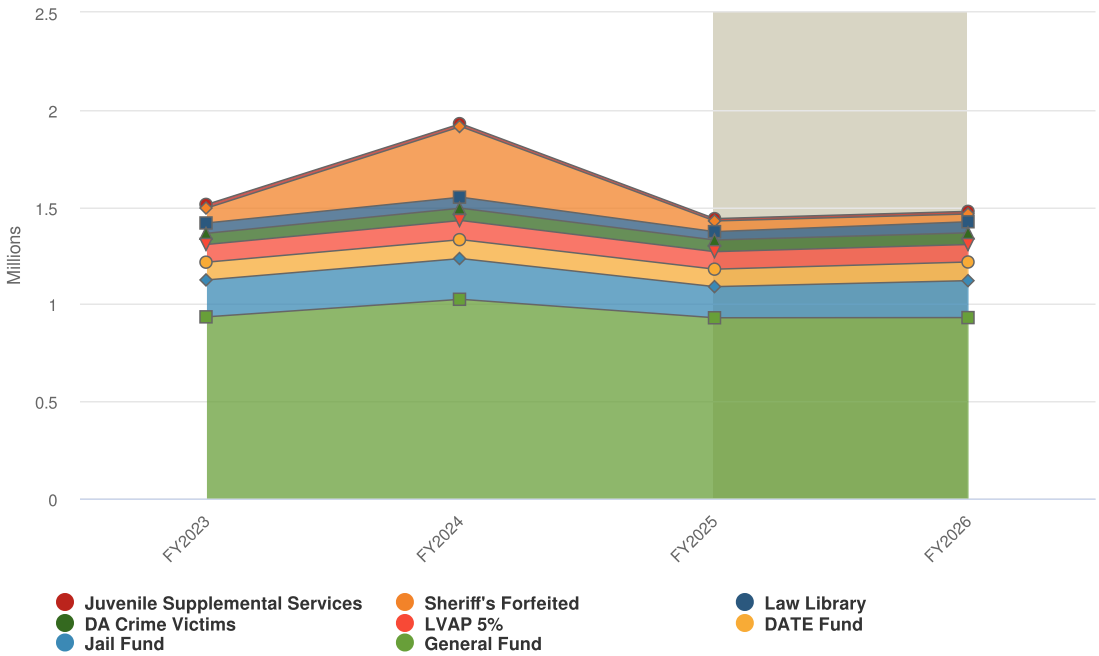


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

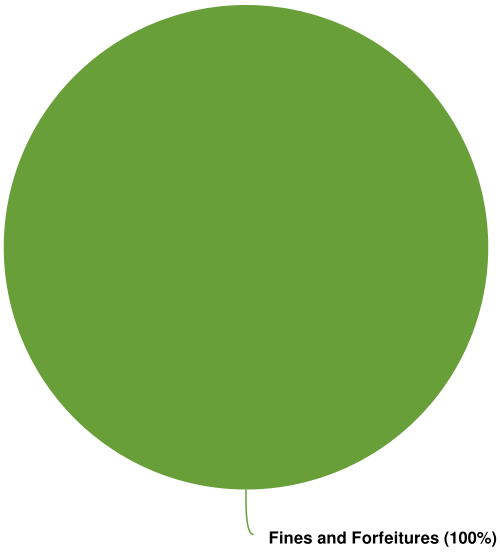
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Fines and Forfeitures							
Superior Fines & Forfeitures	100-20-21800-0000-000000-000-351110	$432,345.53	$454,374.20	$477,768.00	$440,220.00	$422,700.00	-4%
Bond Forfeitures	100-20-21800-0000-000000-000-351200	$22,254.76	$19,072.00	$0.00	$7,500.00	$5,000.00	-33.3%
Probate Fines & Forfeitures	100-20-24500-0000-000000-000-351150	$476,767.88	$548,592.94	$400,000.00	$480,000.00	$500,000.00	4.2%
Juvenile Fines & Forfeitures	100-20-26000-0000-000000-000-351160	$3,059.00	$2,745.00	$2,000.00	$2,000.00	$2,900.00	45%
Total Fines and Forfeitures:		**$934,427.17**	**$1,024,784.14**	**$879,768.00**	**$929,720.00**	**$930,600.00**	**0.1%**
Total General Fund:		**$934,427.17**	**$1,024,784.14**	**$879,768.00**	**$929,720.00**	**$930,600.00**	**0.1%**
LVAP 5%							
Fines and Forfeitures							
LVAP Fines & Forfeitures	200-20-21000-0000-000000-000-351165			$70,000.00			N/A
LVAP Fines & Forfeitures	200-20-22000-0000-000000-000-351165	$91,178.51	$98,570.73		$90,000.00	$90,000.00	0%
Total Fines and Forfeitures:		**$91,178.51**	**$98,570.73**	**$70,000.00**	**$90,000.00**	**$90,000.00**	**0%**
Total LVAP 5%:		**$91,178.51**	**$98,570.73**	**$70,000.00**	**$90,000.00**	**$90,000.00**	**0%**
Juvenile Supplemental Services							
Fines and Forfeitures							
Juvenile Fines & Forfeitures	202-20-26000-0000-000000-000-351160	$17,868.00	$13,036.29	$12,000.00	$12,000.00	$12,000.00	0%
Juvenile Fines & Forfeitures	202-20-26200-0000-000000-000-351160	$863.00	$1,805.00	$0.00	$0.00	$1,500.00	N/A
Total Fines and Forfeitures:		**$18,731.00**	**$14,841.29**	**$12,000.00**	**$12,000.00**	**$13,500.00**	**12.5%**
Total Juvenile Supplemental Services:		**$18,731.00**	**$14,841.29**	**$12,000.00**	**$12,000.00**	**$13,500.00**	**12.5%**
Sheriff's Forfeited							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures							
Court Fines & Forfeitures	203-30-33100-0000-000000-000-351100	$76,891.02	$363,607.00	$55,000.00	$55,000.00	$40,000.00	-27.3%
Total Fines and Forfeitures:		**$76,891.02**	**$363,607.00**	**$55,000.00**	**$55,000.00**	**$40,000.00**	**-27.3%**
Total Sheriff's Forfeited:		**$76,891.02**	**$363,607.00**	**$55,000.00**	**$55,000.00**	**$40,000.00**	**-27.3%**
Law Library							
Fines and Forfeitures							
Superior Fines & Forfeitures	205-20-27500-0000-000000-000-351110	$15,316.72	$19,630.77	$12,000.00	$15,000.00	$20,000.00	33.3%
Magistrate Fines & Forfeitures	205-20-27500-0000-000000-000-351130	$25,729.31	$24,701.00	$12,000.00	$20,000.00	$25,000.00	25%
Probate Fines & Forfeitures	205-20-27500-0000-000000-000-351150	$11,943.10	$12,128.33	$8,000.00	$8,000.00	$12,000.00	50%
Total Fines and Forfeitures:		**$52,989.13**	**$56,460.10**	**$32,000.00**	**$43,000.00**	**$57,000.00**	**32.6%**
Total Law Library:		**$52,989.13**	**$56,460.10**	**$32,000.00**	**$43,000.00**	**$57,000.00**	**32.6%**
Jail Fund							
Fines and Forfeitures							
Court Fines & Forfeitures	209-30-33100-0000-000000-000-351100	$189,897.92	$209,577.84	$160,000.00	$160,000.00	$190,000.00	18.8%
Total Fines and Forfeitures:		**$189,897.92**	**$209,577.84**	**$160,000.00**	**$160,000.00**	**$190,000.00**	**18.8%**
Total Jail Fund:		**$189,897.92**	**$209,577.84**	**$160,000.00**	**$160,000.00**	**$190,000.00**	**18.8%**
DATE Fund							
Fines and Forfeitures							
Court Fines & Forfeitures	212-20-22000-0000-000000-000-351100	$91,359.52	$97,230.09	$80,000.00	$90,000.00	$96,000.00	6.7%
Total Fines and Forfeitures:		**$91,359.52**	**$97,230.09**	**$80,000.00**	**$90,000.00**	**$96,000.00**	**6.7%**
Total DATE Fund:		**$91,359.52**	**$97,230.09**	**$80,000.00**	**$90,000.00**	**$96,000.00**	**6.7%**
DA Crime Victims							
Fines and Forfeitures							

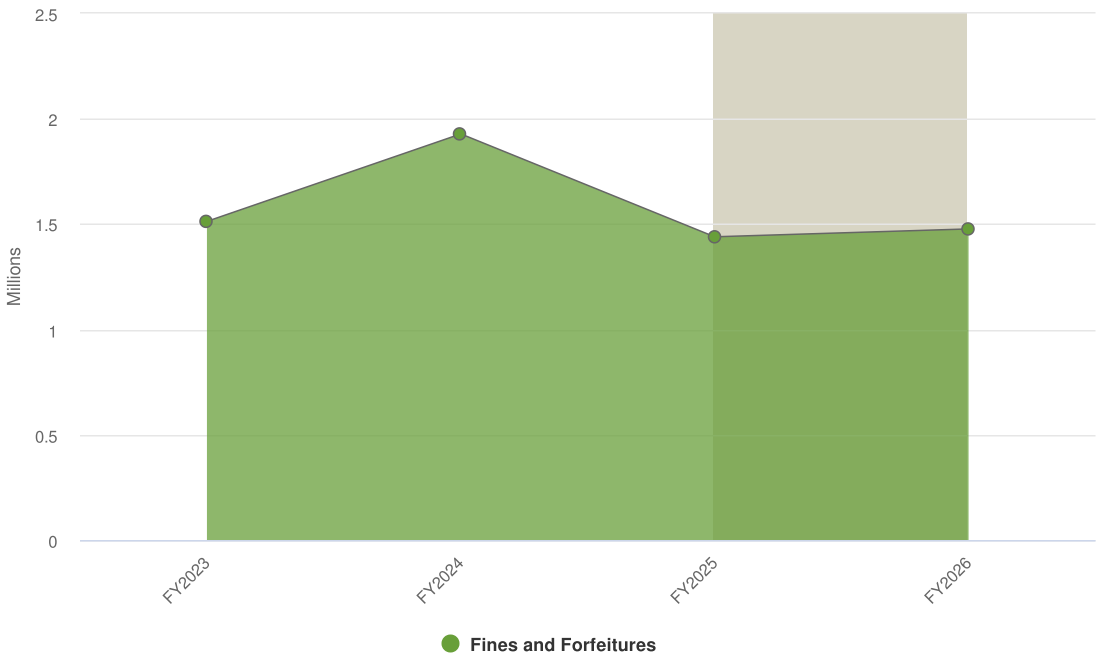
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Court Fines & Forfeitures	214-20-22000-0000-000000-000-351100	$57,484.41	$63,245.07		$60,000.00	$60,000.00	0%
Total Fines and Forfeitures:		**$57,484.41**	**$63,245.07**		**$60,000.00**	**$60,000.00**	**0%**
Total DA Crime Victims:		**$57,484.41**	**$63,245.07**		**$60,000.00**	**$60,000.00**	**0%**
Total:		**$1,512,958.68**	**$1,928,316.26**	**$1,288,768.00**	**$1,439,720.00**	**$1,477,100.00**	**2.6%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



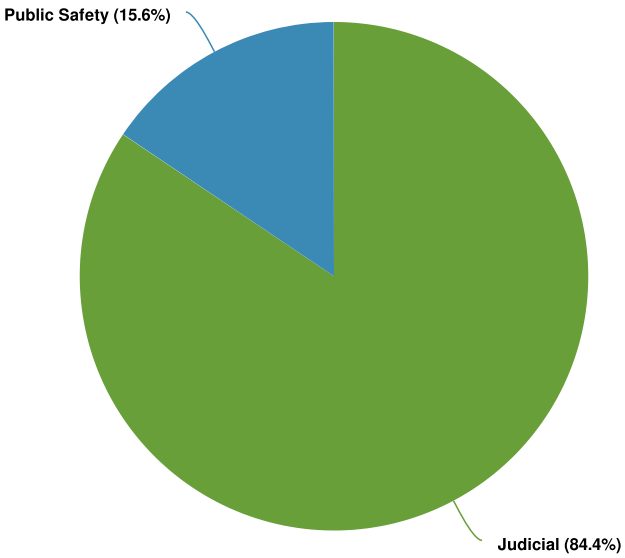
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Fines and Forfeitures							
Judicial							
Superior Fines & Forfeitures	100-20-21800-0000-000000-000-351110	$432,345.53	$454,374.20	$477,768.00	$440,220.00	$422,700.00	-4%
Bond Forfeitures	100-20-21800-0000-000000-000-351200	$22,254.76	$19,072.00	$0.00	$7,500.00	$5,000.00	-33.3%
Probate Fines & Forfeitures	100-20-24500-0000-000000-000-351150	$476,767.88	$548,592.94	$400,000.00	$480,000.00	$500,000.00	4.2%
Juvenile Fines & Forfeitures	100-20-26000-0000-000000-000-351160	$3,059.00	$2,745.00	$2,000.00	$2,000.00	$2,900.00	45%
LVAP Fines & Forfeitures	200-20-21000-0000-000000-000-351165			$70,000.00			N/A
LVAP Fines & Forfeitures	200-20-22000-0000-000000-000-351165	$91,178.51	$98,570.73		$90,000.00	$90,000.00	0%

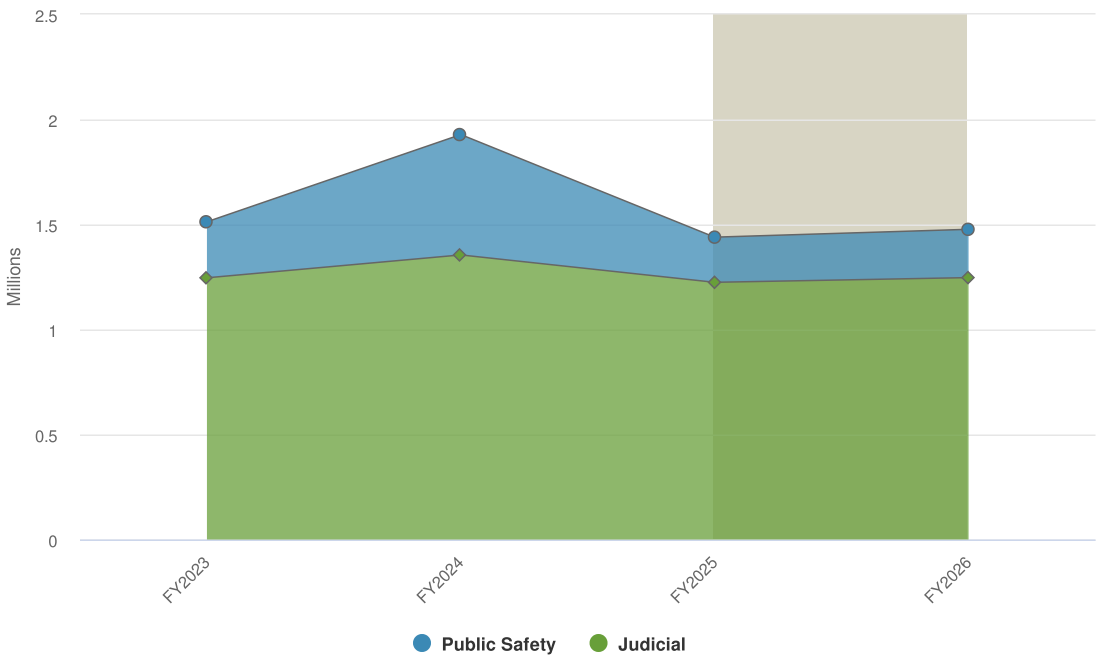
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Juvenile Fines & Forfeitures	202-20-26000-0000-000000-000-351160	$17,868.00	$13,036.29	$12,000.00	$12,000.00	$12,000.00	0%
Juvenile Fines & Forfeitures	202-20-26200-0000-000000-000-351160	$863.00	$1,805.00	$0.00	$0.00	$1,500.00	N/A
Superior Fines & Forfeitures	205-20-27500-0000-000000-000-351110	$15,316.72	$19,630.77	$12,000.00	$15,000.00	$20,000.00	33.3%
Magistrate Fines & Forfeitures	205-20-27500-0000-000000-000-351130	$25,729.31	$24,701.00	$12,000.00	$20,000.00	$25,000.00	25%
Probate Fines & Forfeitures	205-20-27500-0000-000000-000-351150	$11,943.10	$12,128.33	$8,000.00	$8,000.00	$12,000.00	50%
Court Fines & Forfeitures	212-20-22000-0000-000000-000-351100	$91,359.52	$97,230.09	$80,000.00	$90,000.00	$96,000.00	6.7%
Court Fines & Forfeitures	214-20-22000-0000-000000-000-351100	$57,484.41	$63,245.07		$60,000.00	$60,000.00	0%
Total Judicial:		**$1,246,169.74**	**$1,355,131.42**	**$1,073,768.00**	**$1,224,720.00**	**$1,247,100.00**	**1.8%**
Public Safety							
Court Fines & Forfeitures	203-30-33100-0000-000000-000-351100	$76,891.02	$363,607.00	$55,000.00	$55,000.00	$40,000.00	-27.3%
Court Fines & Forfeitures	209-30-33100-0000-000000-000-351100	$189,897.92	$209,577.84	$160,000.00	$160,000.00	$190,000.00	18.8%
Total Public Safety:		**$266,788.94**	**$573,184.84**	**$215,000.00**	**$215,000.00**	**$230,000.00**	**7%**
Total Fines and Forfeitures:		**$1,512,958.68**	**$1,928,316.26**	**$1,288,768.00**	**$1,439,720.00**	**$1,477,100.00**	**2.6%**
Total Revenue Source:		**$1,512,958.68**	**$1,928,316.26**	**$1,288,768.00**	**$1,439,720.00**	**$1,477,100.00**	**2.6%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue							
Judicial							
Clerk Of Courts							
Fines and Forfeitures							
Superior Fines & Forfeitures	100-20-21800-0000-000000-000-351110	$432,345.53	$454,374.20	$477,768.00	$440,220.00	$422,700.00	-4%
Bond Forfeitures	100-20-21800-0000-000000-000-351200	$22,254.76	$19,072.00	$0.00	$7,500.00	$5,000.00	-33.3%
Total Fines and Forfeitures:		**$454,600.29**	**$473,446.20**	**$477,768.00**	**$447,720.00**	**$427,700.00**	**-4.5%**
Total Clerk Of Courts:		**$454,600.29**	**$473,446.20**	**$477,768.00**	**$447,720.00**	**$427,700.00**	**-4.5%**
District Attorney							
Fines and Forfeitures							
LVAP Fines & Forfeitures	200-20-22000-0000-000000-000-351165	$91,178.51	$98,570.73		$90,000.00	$90,000.00	0%
Court Fines & Forfeitures	212-20-22000-0000-000000-000-351100	$91,359.52	$97,230.09	$80,000.00	$90,000.00	$96,000.00	6.7%
Court Fines & Forfeitures	214-20-22000-0000-000000-000-351100	$57,484.41	$63,245.07		$60,000.00	$60,000.00	0%
Total Fines and Forfeitures:		**$240,022.44**	**$259,045.89**	**$80,000.00**	**$240,000.00**	**$246,000.00**	**2.5%**
Total District Attorney:		**$240,022.44**	**$259,045.89**	**$80,000.00**	**$240,000.00**	**$246,000.00**	**2.5%**
Probate Court							
Fines and Forfeitures							
Probate Fines & Forfeitures	100-20-24500-0000-000000-000-351150	$476,767.88	$548,592.94	$400,000.00	$480,000.00	$500,000.00	4.2%
Total Fines and Forfeitures:		**$476,767.88**	**$548,592.94**	**$400,000.00**	**$480,000.00**	**$500,000.00**	**4.2%**
Total Probate Court:		**$476,767.88**	**$548,592.94**	**$400,000.00**	**$480,000.00**	**$500,000.00**	**4.2%**
Juvenile Court							
Fines and Forfeitures							
Juvenile Fines & Forfeitures	100-20-26000-0000-000000-000-351160	$3,059.00	$2,745.00	$2,000.00	$2,000.00	$2,900.00	45%

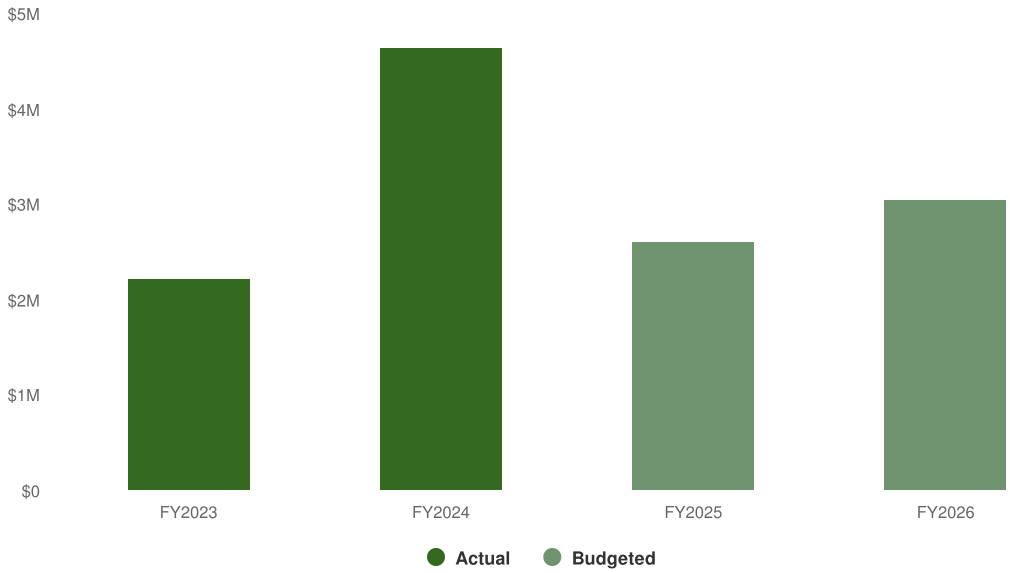
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Juvenile Fines & Forfeitures	202-20-26000-0000-000000-000-351160	$17,868.00	$13,036.29	$12,000.00	$12,000.00	$12,000.00	0%
Total Fines and Forfeitures:		**$20,927.00**	**$15,781.29**	**$14,000.00**	**$14,000.00**	**$14,900.00**	**6.4%**
Total Juvenile Court:		**$20,927.00**	**$15,781.29**	**$14,000.00**	**$14,000.00**	**$14,900.00**	**6.4%**
Juvenile Court-Drug Court							
Fines and Forfeitures							
Juvenile Fines & Forfeitures	202-20-26200-0000-000000-000-351160	$863.00	$1,805.00	$0.00	$0.00	$1,500.00	N/A
Total Fines and Forfeitures:		**$863.00**	**$1,805.00**	**$0.00**	**$0.00**	**$1,500.00**	**N/A**
Total Juvenile Court-Drug Court:		**$863.00**	**$1,805.00**	**$0.00**	**$0.00**	**$1,500.00**	**N/A**
Law Library							
Fines and Forfeitures							
Superior Fines & Forfeitures	205-20-27500-0000-000000-000-351110	$15,316.72	$19,630.77	$12,000.00	$15,000.00	$20,000.00	33.3%
Magistrate Fines & Forfeitures	205-20-27500-0000-000000-000-351130	$25,729.31	$24,701.00	$12,000.00	$20,000.00	$25,000.00	25%
Probate Fines & Forfeitures	205-20-27500-0000-000000-000-351150	$11,943.10	$12,128.33	$8,000.00	$8,000.00	$12,000.00	50%
Total Fines and Forfeitures:		**$52,989.13**	**$56,460.10**	**$32,000.00**	**$43,000.00**	**$57,000.00**	**32.6%**
Total Law Library:		**$52,989.13**	**$56,460.10**	**$32,000.00**	**$43,000.00**	**$57,000.00**	**32.6%**
LVAP							
Fines and Forfeitures							
LVAP Fines & Forfeitures	200-20-21000-0000-000000-000-351165			$70,000.00			N/A
Total Fines and Forfeitures:				**$70,000.00**			**N/A**
Total LVAP:				**$70,000.00**			**N/A**
Total Judicial:		**$1,246,169.74**	**$1,355,131.42**	**$1,073,768.00**	**$1,224,720.00**	**$1,247,100.00**	**1.8%**
Public Safety							
Sheriff's Office							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fines and Forfeitures							
Court Fines & Forfeitures	203-30-33100-0000-000000-000-351100	$76,891.02	$363,607.00	$55,000.00	$55,000.00	$40,000.00	-27.3%
Court Fines & Forfeitures	209-30-33100-0000-000000-000-351100	$189,897.92	$209,577.84	$160,000.00	$160,000.00	$190,000.00	18.8%
Total Fines and Forfeitures:		**$266,788.94**	**$573,184.84**	**$215,000.00**	**$215,000.00**	**$230,000.00**	**7%**
Total Sheriff's Office:		**$266,788.94**	**$573,184.84**	**$215,000.00**	**$215,000.00**	**$230,000.00**	**7%**
Total Public Safety:		**$266,788.94**	**$573,184.84**	**$215,000.00**	**$215,000.00**	**$230,000.00**	**7%**
Total Revenue:		**$1,512,958.68**	**$1,928,316.26**	**$1,288,768.00**	**$1,439,720.00**	**$1,477,100.00**	**2.6%**

Investment Income Summary

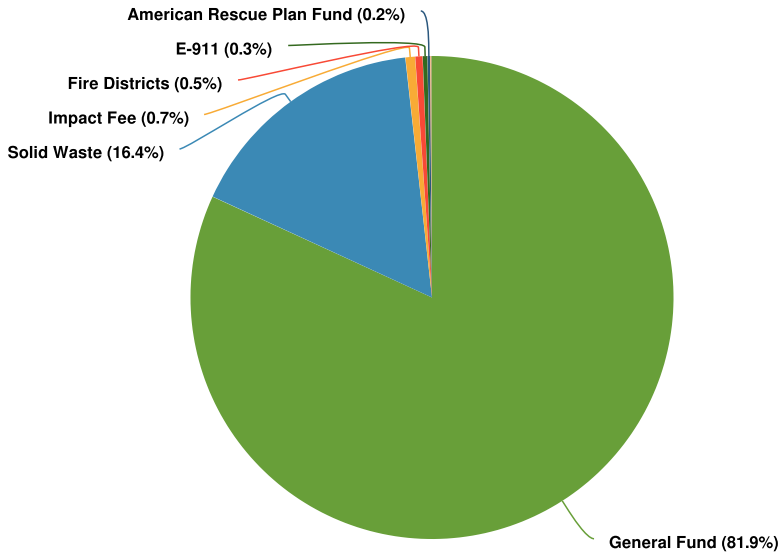
$3,053,810 **$438,905**
(16.78% vs. prior year)

Investment Income Proposed and Historical Budget vs. Actual

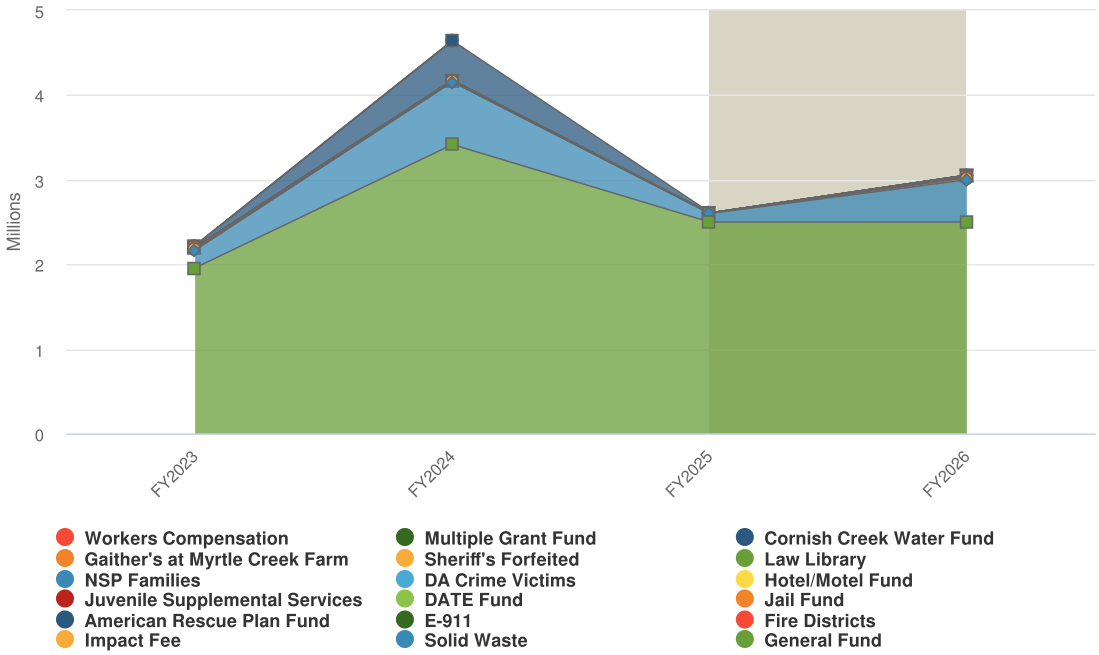


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Investment Income							
Interest Income	100-10-11000-0000-000000-000-361010	$1,957,849.74	$3,415,501.53	$1,200,000.00	$2,500,000.00	$2,500,000.00	0%
Total Investment Income:		**$1,957,849.74**	**$3,415,501.53**	**$1,200,000.00**	**$2,500,000.00**	**$2,500,000.00**	**0%**
Total General Fund:		**$1,957,849.74**	**$3,415,501.53**	**$1,200,000.00**	**$2,500,000.00**	**$2,500,000.00**	**0%**
Juvenile Supplemental Services							
Investment Income							
Interest Income	202-20-26000-0000-000000-000-361010	$33.50	$52.23	$45.00	$45.00	$1,000.00	2,122.2%
Total Investment Income:		**$33.50**	**$52.23**	**$45.00**	**$45.00**	**$1,000.00**	**2,122.2%**
Total Juvenile Supplemental Services:		**$33.50**	**$52.23**	**$45.00**	**$45.00**	**$1,000.00**	**2,122.2%**
Sheriff's Forfeited							
Investment Income							
Interest Income	203-30-33100-0000-000000-000-361010	$3.51	$11.68	$10.00	$10.00	$10.00	0%
Total Investment Income:		**$3.51**	**$11.68**	**$10.00**	**$10.00**	**$10.00**	**0%**
Total Sheriff's Forfeited:		**$3.51**	**$11.68**	**$10.00**	**$10.00**	**$10.00**	**0%**
Law Library							
Investment Income							
Interest Income	205-20-27500-0000-000000-000-361010	$227.72	$21.25	$50.00	$50.00	$50.00	0%
Total Investment Income:		**$227.72**	**$21.25**	**$50.00**	**$50.00**	**$50.00**	**0%**
Total Law Library:		**$227.72**	**$21.25**	**$50.00**	**$50.00**	**$50.00**	**0%**
Jail Fund							
Investment Income							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Interest Income	209-30-33100-0000-000000-000-361010	$46.87	$53.28	$200.00	$200.00	$1,500.00	650%
Total Investment Income:		**$46.87**	**$53.28**	**$200.00**	**$200.00**	**$1,500.00**	**650%**
Total Jail Fund:		**$46.87**	**$53.28**	**$200.00**	**$200.00**	**$1,500.00**	**650%**
DATE Fund							
Investment Income							
Interest Income	212-20-22000-0000-000000-000-361010	$78.63	$9,294.22	$150.00	$150.00	$1,000.00	566.7%
Total Investment Income:		**$78.63**	**$9,294.22**	**$150.00**	**$150.00**	**$1,000.00**	**566.7%**
Total DATE Fund:		**$78.63**	**$9,294.22**	**$150.00**	**$150.00**	**$1,000.00**	**566.7%**
DA Crime Victims							
Investment Income							
Interest Income	214-20-22000-0000-000000-000-361010	$22.00	$27.59		$100.00	$100.00	0%
Total Investment Income:		**$22.00**	**$27.59**		**$100.00**	**$100.00**	**0%**
Total DA Crime Victims:		**$22.00**	**$27.59**		**$100.00**	**$100.00**	**0%**
E-911							
Investment Income							
Interest Income	215-30-38000-0000-000000-000-361010	$261.04	$538.78	$200.00	$200.00	$10,000.00	4,900%
Total Investment Income:		**$261.04**	**$538.78**	**$200.00**	**$200.00**	**$10,000.00**	**4,900%**
Total E-911:		**$261.04**	**$538.78**	**$200.00**	**$200.00**	**$10,000.00**	**4,900%**
NSP Families							
Investment Income							
Interest Income	225-00-73400-0000-000000-000-361010	$0.68	$94.50		$50.00	$50.00	0%
Interest Income	225-70-11000-0000-000000-000-361010			$50.00			N/A
Total Investment Income:		**$0.68**	**$94.50**	**$50.00**	**$50.00**	**$50.00**	**0%**

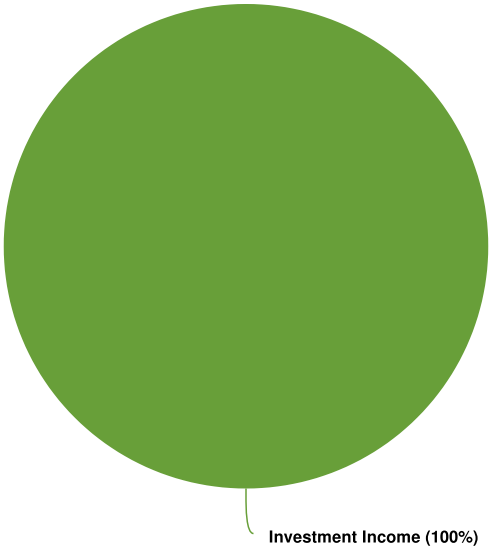
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total NSP Families:		**$0.68**	**$94.50**	**$50.00**	**$50.00**	**$50.00**	**0%**
American Rescue Plan Fund							
Investment Income							
Interest Income	230-10-11000-0000-000000-000-361010	$2,956.11	$1,416.41	$2,500.00	$1,000.00	$5,000.00	400%
Total Investment Income:		**$2,956.11**	**$1,416.41**	**$2,500.00**	**$1,000.00**	**$5,000.00**	**400%**
Total American Rescue Plan Fund:		**$2,956.11**	**$1,416.41**	**$2,500.00**	**$1,000.00**	**$5,000.00**	**400%**
Multiple Grant Fund							
Investment Income							
Interest Income	250-10-11000-0000-000000-000-361010	$129.36	$132.19	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$129.36**	**$132.19**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Multiple Grant Fund:		**$129.36**	**$132.19**	**$0.00**	**$0.00**	**$0.00**	**0%**
Fire Districts							
Investment Income							
Interest Income	271-30-35000-0000-000000-000-361010	$0.00	$791.11	$500.00	$500.00	$15,000.00	2,900%
Bond Interest Income	271-80-80000-0000-000000-000-361020-D111	$23,169.69	$3,300.75	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$23,169.69**	**$4,091.86**	**$500.00**	**$500.00**	**$15,000.00**	**2,900%**
Total Fire Districts:		**$23,169.69**	**$4,091.86**	**$500.00**	**$500.00**	**$15,000.00**	**2,900%**
Hotel/Motel Fund							
Investment Income							
Interest Income	275-10-11000-0000-000000-000-361010	$23.57		$100.00	$100.00		N/A
Interest Income	275-70-75200-0000-000000-000-361010		$53.75			$100.00	N/A
Total Investment Income:		**$23.57**	**$53.75**	**$100.00**	**$100.00**	**$100.00**	**0%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Hotel/Motel Fund:		**$23.57**	**$53.75**	**$100.00**	**$100.00**	**$100.00**	**0%**
SPLOST 2023							
Investment Income							
SPLOST Fund Interest	323-10-11000-0000-000000-000-361100			$5,000.00			N/A
Total Investment Income:				**$5,000.00**			**N/A**
Total SPLOST 2023:				**$5,000.00**			**N/A**
SPLOST 2017							
Investment Income							
SPLOST Fund Interest	327-10-11000-0000-000000-000-361100			$30,000.00			N/A
Total Investment Income:				**$30,000.00**			**N/A**
Total SPLOST 2017:				**$30,000.00**			**N/A**
Impact Fee							
Investment Income							
Interest Income	350-10-11000-0000-000000-000-361010	$4,731.84	$4,371.97	$3,500.00	$3,500.00	$20,000.00	471.4%
Total Investment Income:		**$4,731.84**	**$4,371.97**	**$3,500.00**	**$3,500.00**	**$20,000.00**	**471.4%**
Total Impact Fee:		**$4,731.84**	**$4,371.97**	**$3,500.00**	**$3,500.00**	**$20,000.00**	**471.4%**
Cornish Creek Water Fund							
Investment Income							
Interest Income	505-40-44210-0000-000000-000-361010	$6,588.85	$468,360.38	$8,000.00	$8,000.00	$0.00	-100%
Bond Interest Income	505-40-44210-0000-000000-000-361020-D108	$16,511.69	$0.00	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$23,100.54**	**$468,360.38**	**$8,000.00**	**$8,000.00**	**$0.00**	**-100%**
Total Cornish Creek Water Fund:		**$23,100.54**	**$468,360.38**	**$8,000.00**	**$8,000.00**	**$0.00**	**-100%**

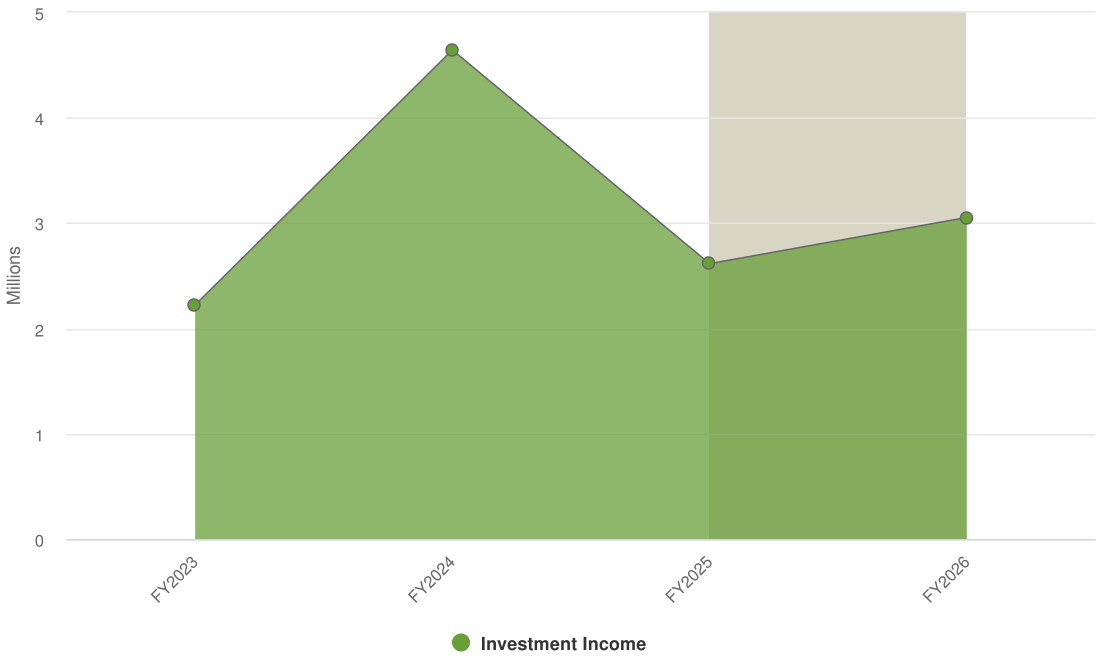
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste							
Investment Income							
Interest Income	540-40-45300-0000-000000-000-361010	$1,556.26	$419,716.59	$1,000.00	$1,000.00	$400,000.00	39,900%
Bond Interest Income	540-40-45300-0000-000000-000-361020-D109	$208,487.15	$320,092.78	$100,000.00	$100,000.00	$100,000.00	0%
Total Investment Income:		**$210,043.41**	**$739,809.37**	**$101,000.00**	**$101,000.00**	**$500,000.00**	**395%**
Total Solid Waste:		**$210,043.41**	**$739,809.37**	**$101,000.00**	**$101,000.00**	**$500,000.00**	**395%**
Gaither's at Myrtle Creek Farm							
Investment Income							
Interest Income	556-60-62400-0000-000000-000-361010	$105.84	$140.75	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$105.84**	**$140.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Gaither's at Myrtle Creek Farm:		**$105.84**	**$140.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Workers Compensation							
Investment Income							
Interest Income	786-10-11000-0000-000000-000-361010	$403.94	$456.67	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$403.94**	**$456.67**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Workers Compensation:		**$403.94**	**$456.67**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total:		**$2,223,187.99**	**$4,644,428.41**	**$1,351,305.00**	**$2,614,905.00**	**$3,053,810.00**	**16.8%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

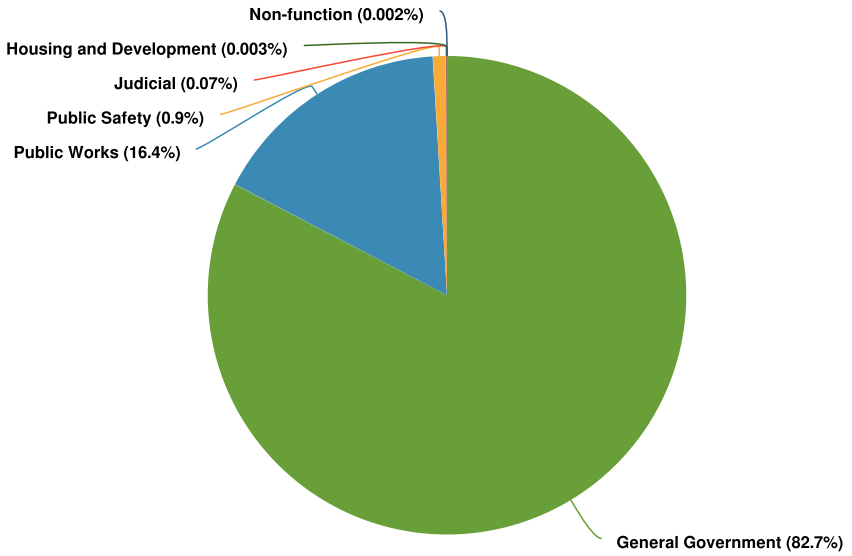
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Investment Income							
Non-function							
Interest Income	225-00-73400-0000-000000-000-361010	$0.68	$94.50		$50.00	$50.00	0%
Total Non-function:		**$0.68**	**$94.50**		**$50.00**	**$50.00**	**0%**
General Government							
Interest Income	100-10-11000-0000-000000-000-361010	$1,957,849.74	$3,415,501.53	$1,200,000.00	$2,500,000.00	$2,500,000.00	0%
Interest Income	230-10-11000-0000-000000-000-361010	$2,956.11	$1,416.41	$2,500.00	$1,000.00	$5,000.00	400%
Interest Income	250-10-11000-0000-000000-000-361010	$129.36	$132.19	$0.00	$0.00	$0.00	0%
Interest Income	275-10-11000-0000-000000-000-361010	$23.57		$100.00	$100.00		N/A
SPLOST Fund Interest	323-10-11000-0000-000000-000-361100			$5,000.00			N/A
SPLOST Fund Interest	327-10-11000-0000-000000-000-361100			$30,000.00			N/A
Interest Income	350-10-11000-0000-000000-000-361010	$4,731.84	$4,371.97	$3,500.00	$3,500.00	$20,000.00	471.4%
Interest Income	786-10-11000-0000-000000-000-361010	$403.94	$456.67	$0.00	$0.00	$0.00	0%
Total General Government:		**$1,966,094.56**	**$3,421,878.77**	**$1,241,100.00**	**$2,504,600.00**	**$2,525,000.00**	**0.8%**
Judicial							
Interest Income	202-20-26000-0000-000000-000-361010	$33.50	$52.23	$45.00	$45.00	$1,000.00	2,122.2%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Interest Income	205-20-27500-0000-000000-000-361010	$227.72	$21.25	$50.00	$50.00	$50.00	0%
Interest Income	212-20-22000-0000-000000-000-361010	$78.63	$9,294.22	$150.00	$150.00	$1,000.00	566.7%
Interest Income	214-20-22000-0000-000000-000-361010	$22.00	$27.59		$100.00	$100.00	0%
Total Judicial:		**$361.85**	**$9,395.29**	**$245.00**	**$345.00**	**$2,150.00**	**523.2%**
Public Safety							
Interest Income	203-30-33100-0000-000000-000-361010	$3.51	$11.68	$10.00	$10.00	$10.00	0%
Interest Income	209-30-33100-0000-000000-000-361010	$46.87	$53.28	$200.00	$200.00	$1,500.00	650%
Interest Income	215-30-38000-0000-000000-000-361010	$261.04	$538.78	$200.00	$200.00	$10,000.00	4,900%
Interest Income	271-30-35000-0000-000000-000-361010	$0.00	$791.11	$500.00	$500.00	$15,000.00	2,900%
Total Public Safety:		**$311.42**	**$1,394.85**	**$910.00**	**$910.00**	**$26,510.00**	**2,813.2%**
Public Works							
Interest Income	505-40-44210-0000-000000-000-361010	$6,588.85	$468,360.38	$8,000.00	$8,000.00	$0.00	-100%
Bond Interest Income	505-40-44210-0000-000000-000-361020-D108	$16,511.69	$0.00	$0.00	$0.00	$0.00	0%
Interest Income	540-40-45300-0000-000000-000-361010	$1,556.26	$419,716.59	$1,000.00	$1,000.00	$400,000.00	39,900%
Bond Interest Income	540-40-45300-0000-000000-000-361020-D109	$208,487.15	$320,092.78	$100,000.00	$100,000.00	$100,000.00	0%
Total Public Works:		**$233,143.95**	**$1,208,169.75**	**$109,000.00**	**$109,000.00**	**$500,000.00**	**358.7%**
Culture/Recreation							

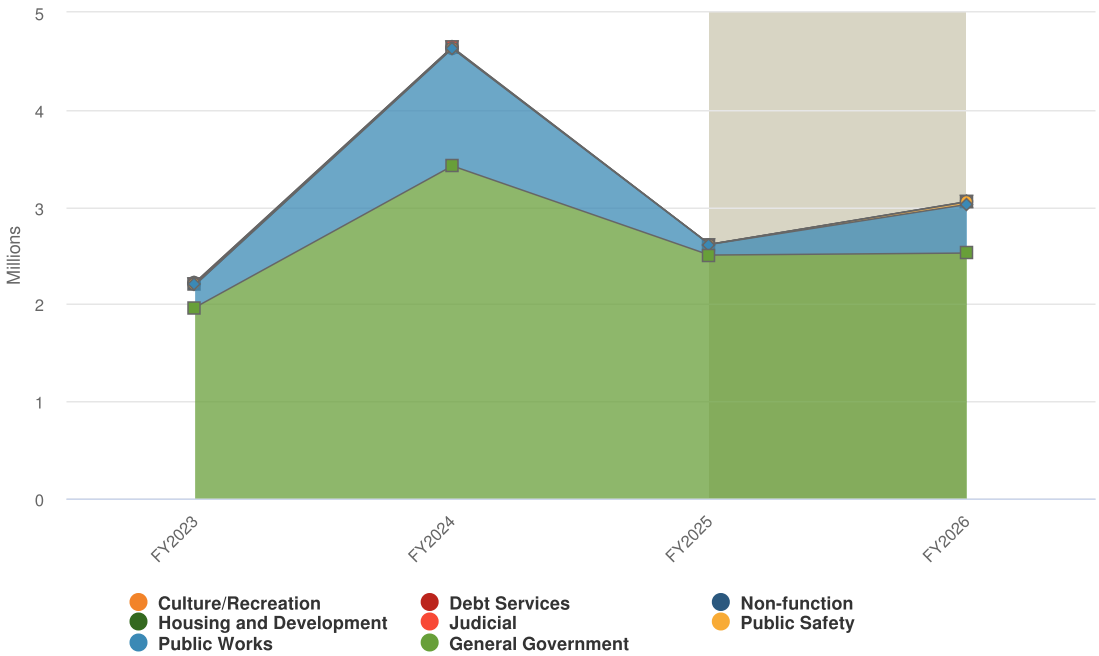
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Interest Income	556-60-62400-0000-000000-000-361010	$105.84	$140.75	$0.00	$0.00	$0.00	0%
Total Culture/Recreation:		**$105.84**	**$140.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Housing and Development							
Interest Income	225-70-11000-0000-000000-000-361010			$50.00			N/A
Interest Income	275-70-75200-0000-000000-000-361010		$53.75			$100.00	N/A
Total Housing and Development:		**$0.00**	**$53.75**	**$50.00**	**$0.00**	**$100.00**	**N/A**
Debt Services							
Bond Interest Income	271-80-80000-0000-000000-000-361020-D111	$23,169.69	$3,300.75	$0.00	$0.00	$0.00	0%
Total Debt Services:		**$23,169.69**	**$3,300.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Investment Income:		**$2,223,187.99**	**$4,644,428.41**	**$1,351,305.00**	**$2,614,905.00**	**$3,053,810.00**	**16.8%**
Total Revenue Source:		**$2,223,187.99**	**$4,644,428.41**	**$1,351,305.00**	**$2,614,905.00**	**$3,053,810.00**	**16.8%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue							
Non-function							
Urban Redevelopment DCA-NSP							
Investment Income							
Interest Income	225-00-73400-0000-000000-000-361010	$0.68	$94.50		$50.00	$50.00	0%
Total Investment Income:		**$0.68**	**$94.50**		**$50.00**	**$50.00**	**0%**
Total Urban Redevelopment DCA-NSP:		**$0.68**	**$94.50**		**$50.00**	**$50.00**	**0%**
Total Non-function:		**$0.68**	**$94.50**		**$50.00**	**$50.00**	**0%**
General Government							
Non-Departmental / Gen Govt							
Investment Income							
Interest Income	100-10-11000-0000-000000-000-361010	$1,957,849.74	$3,415,501.53	$1,200,000.00	$2,500,000.00	$2,500,000.00	0%
Interest Income	230-10-11000-0000-000000-000-361010	$2,956.11	$1,416.41	$2,500.00	$1,000.00	$5,000.00	400%
Interest Income	250-10-11000-0000-000000-000-361010	$129.36	$132.19	$0.00	$0.00	$0.00	0%
Interest Income	275-10-11000-0000-000000-000-361010	$23.57		$100.00	$100.00		N/A
SPLOST Fund Interest	323-10-11000-0000-000000-000-361100			$5,000.00			N/A
SPLOST Fund Interest	327-10-11000-0000-000000-000-361100			$30,000.00			N/A
Interest Income	350-10-11000-0000-000000-000-361010	$4,731.84	$4,371.97	$3,500.00	$3,500.00	$20,000.00	471.4%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Interest Income	786-10-11000-0000-000000-000-361010	$403.94	$456.67	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$1,966,094.56**	**$3,421,878.77**	**$1,241,100.00**	**$2,504,600.00**	**$2,525,000.00**	**0.8%**
Total Non-Departmental / Gen Govt:		**$1,966,094.56**	**$3,421,878.77**	**$1,241,100.00**	**$2,504,600.00**	**$2,525,000.00**	**0.8%**
Total General Government:		**$1,966,094.56**	**$3,421,878.77**	**$1,241,100.00**	**$2,504,600.00**	**$2,525,000.00**	**0.8%**
Judicial							
District Attorney							
Investment Income							
Interest Income	212-20-22000-0000-000000-000-361010	$78.63	$9,294.22	$150.00	$150.00	$1,000.00	566.7%
Interest Income	214-20-22000-0000-000000-000-361010	$22.00	$27.59		$100.00	$100.00	0%
Total Investment Income:		**$100.63**	**$9,321.81**	**$150.00**	**$250.00**	**$1,100.00**	**340%**
Total District Attorney:		**$100.63**	**$9,321.81**	**$150.00**	**$250.00**	**$1,100.00**	**340%**
Juvenile Court							
Investment Income							
Interest Income	202-20-26000-0000-000000-000-361010	$33.50	$52.23	$45.00	$45.00	$1,000.00	2,122.2%
Total Investment Income:		**$33.50**	**$52.23**	**$45.00**	**$45.00**	**$1,000.00**	**2,122.2%**
Total Juvenile Court:		**$33.50**	**$52.23**	**$45.00**	**$45.00**	**$1,000.00**	**2,122.2%**
Law Library							
Investment Income							
Interest Income	205-20-27500-0000-000000-000-361010	$227.72	$21.25	$50.00	$50.00	$50.00	0%
Total Investment Income:		**$227.72**	**$21.25**	**$50.00**	**$50.00**	**$50.00**	**0%**
Total Law Library:		**$227.72**	**$21.25**	**$50.00**	**$50.00**	**$50.00**	**0%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Judicial:		**$361.85**	**$9,395.29**	**$245.00**	**$345.00**	**$2,150.00**	**523.2%**
Public Safety							
Sheriff's Office							
Investment Income							
Interest Income	203-30-33100-0000-000000-000-361010	$3.51	$11.68	$10.00	$10.00	$10.00	0%
Interest Income	209-30-33100-0000-000000-000-361010	$46.87	$53.28	$200.00	$200.00	$1,500.00	650%
Total Investment Income:		**$50.38**	**$64.96**	**$210.00**	**$210.00**	**$1,510.00**	**619%**
Total Sheriff's Office:		**$50.38**	**$64.96**	**$210.00**	**$210.00**	**$1,510.00**	**619%**
County Fire Service							
Investment Income							
Interest Income	271-30-35000-0000-000000-000-361010	$0.00	$791.11	$500.00	$500.00	$15,000.00	2,900%
Total Investment Income:		**$0.00**	**$791.11**	**$500.00**	**$500.00**	**$15,000.00**	**2,900%**
Total County Fire Service:		**$0.00**	**$791.11**	**$500.00**	**$500.00**	**$15,000.00**	**2,900%**
E-911							
Investment Income							
Interest Income	215-30-38000-0000-000000-000-361010	$261.04	$538.78	$200.00	$200.00	$10,000.00	4,900%
Total Investment Income:		**$261.04**	**$538.78**	**$200.00**	**$200.00**	**$10,000.00**	**4,900%**
Total E-911:		**$261.04**	**$538.78**	**$200.00**	**$200.00**	**$10,000.00**	**4,900%**
Total Public Safety:		**$311.42**	**$1,394.85**	**$910.00**	**$910.00**	**$26,510.00**	**2,813.2%**
Public Works							
Cornish Creek Plant							
Investment Income							

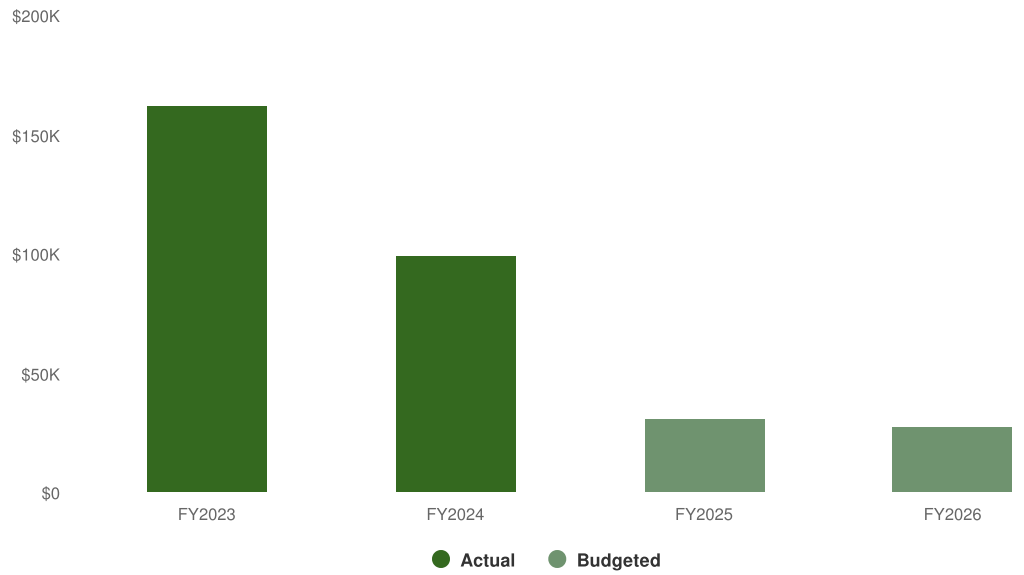
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Interest Income	505-40-44210-0000-000000-000-361010	$6,588.85	$468,360.38	$8,000.00	$8,000.00	$0.00	-100%
Bond Interest Income	505-40-44210-0000-000000-000-361020-D108	$16,511.69	$0.00	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$23,100.54**	**$468,360.38**	**$8,000.00**	**$8,000.00**	**$0.00**	**-100%**
Total Cornish Creek Plant:		**$23,100.54**	**$468,360.38**	**$8,000.00**	**$8,000.00**	**$0.00**	**-100%**
Solid Waste Disposal							
Investment Income							
Interest Income	540-40-45300-0000-000000-000-361010	$1,556.26	$419,716.59	$1,000.00	$1,000.00	$400,000.00	39,900%
Bond Interest Income	540-40-45300-0000-000000-000-361020-D109	$208,487.15	$320,092.78	$100,000.00	$100,000.00	$100,000.00	0%
Total Investment Income:		**$210,043.41**	**$739,809.37**	**$101,000.00**	**$101,000.00**	**$500,000.00**	**395%**
Total Solid Waste Disposal:		**$210,043.41**	**$739,809.37**	**$101,000.00**	**$101,000.00**	**$500,000.00**	**395%**
Total Public Works:		**$233,143.95**	**$1,208,169.75**	**$109,000.00**	**$109,000.00**	**$500,000.00**	**358.7%**
Culture/Recreation							
Gaither's at Myrtle Creek Farm							
Investment Income							
Interest Income	556-60-62400-0000-000000-000-361010	$105.84	$140.75	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$105.84**	**$140.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Gaither's at Myrtle Creek Farm:		**$105.84**	**$140.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Culture/Recreation:		**$105.84**	**$140.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Housing and Development							
Non-Departmental / Gen Govt							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Investment Income							
Interest Income	225-70-11000-0000-000000-000-361010			$50.00			N/A
Total Investment Income:				**$50.00**			**N/A**
Total Non-Departmental / Gen Govt:				**$50.00**			**N/A**
Economic Development							
Investment Income							
Interest Income	275-70-75200-0000-000000-000-361010		$53.75			$100.00	N/A
Total Investment Income:			**$53.75**			**$100.00**	**N/A**
Total Economic Development:			**$53.75**			**$100.00**	**N/A**
Total Housing and Development:		**$0.00**	**$53.75**	**$50.00**	**$0.00**	**$100.00**	**N/A**
Debt Services							
Debt Service							
Investment Income							
Bond Interest Income	271-80-80000-0000-000000-000-361020-D111	$23,169.69	$3,300.75	$0.00	$0.00	$0.00	0%
Total Investment Income:		**$23,169.69**	**$3,300.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Debt Service:		**$23,169.69**	**$3,300.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Debt Services:		**$23,169.69**	**$3,300.75**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Revenue:		**$2,223,187.99**	**$4,644,428.41**	**$1,351,305.00**	**$2,614,905.00**	**$3,053,810.00**	**16.8%**

Contributions and Donations Summary

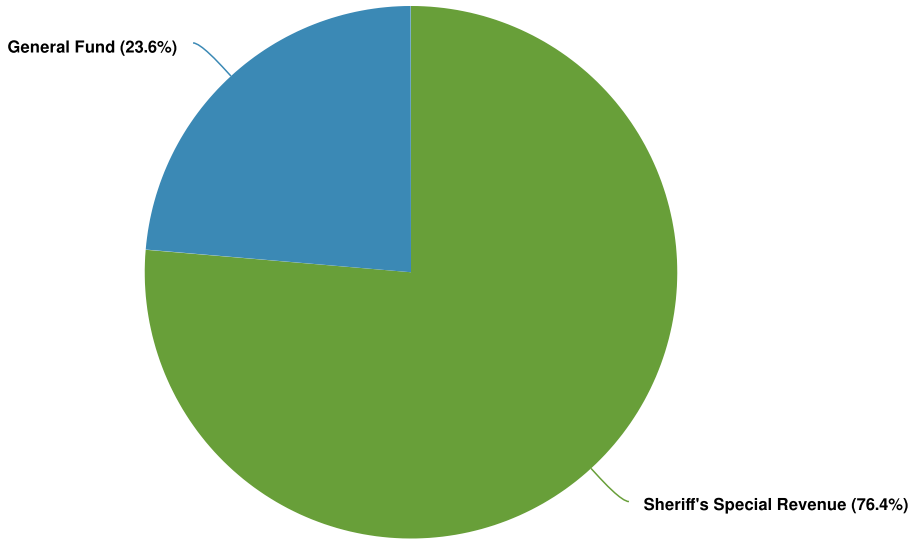
$27,500 -$3,500
(-11.29% vs. prior year)

Contributions and Donations Proposed and Historical Budget vs. Actual

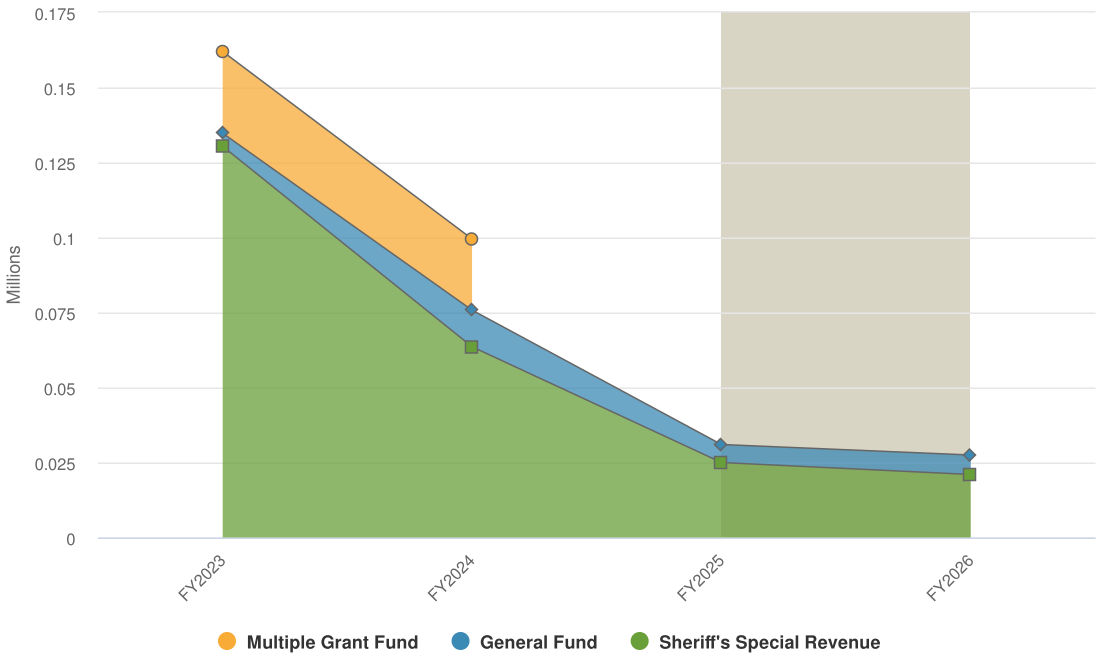


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund

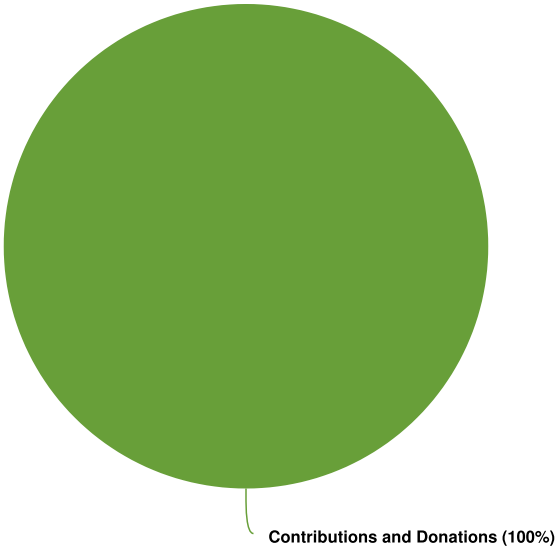


Grey background indicates budgeted figures.

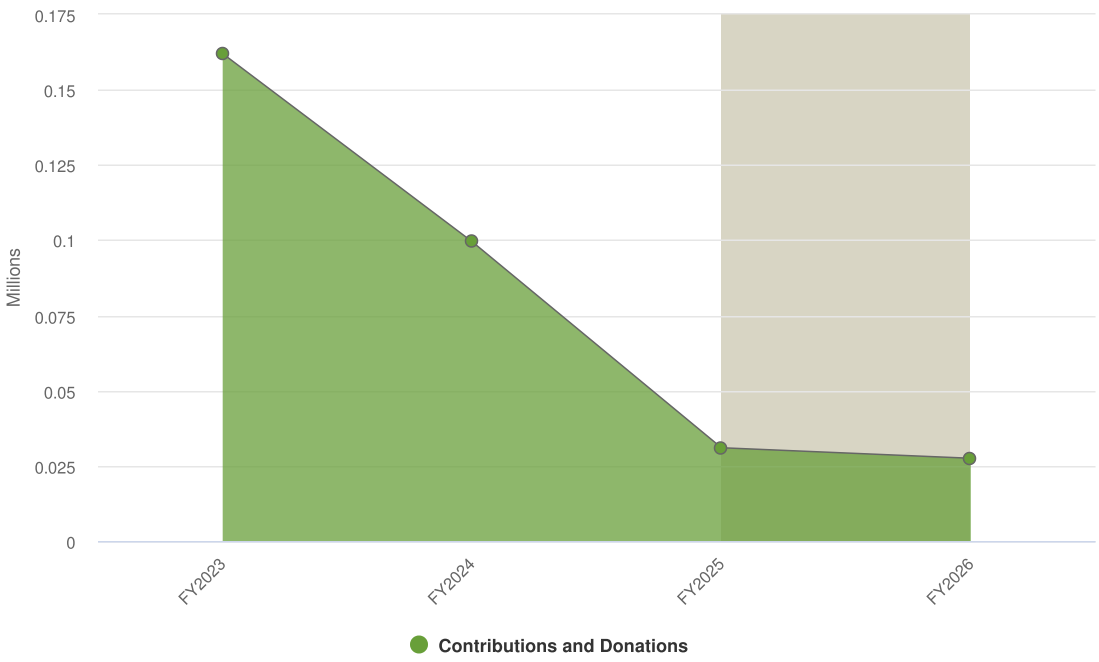
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Contributions and Donations							
Contrib/Donations Private Srcs	100-30-39100-0000-000000-000-371000	$3,330.33	$3,191.00	$1,500.00	$2,500.00	$3,500.00	40%
Contrib/Donations Private Srcs	100-50-55200-0000-000000-000-371000	$735.00	$6,993.00	$1,200.00	$1,500.00	$500.00	-66.7%
Contrib/Donations Private Srcs	100-50-55200-0000-000000-000-371000-MOW	$300.00	$500.00	$0.00	$0.00	$500.00	N/A
Contrib/Donations Private Srcs	100-60-61100-0000-000000-000-371000	$0.00	$1,530.00	$20,000.00	$2,000.00	$2,000.00	0%
Total Contributions and Donations:		**$4,365.33**	**$12,214.00**	**$22,700.00**	**$6,000.00**	**$6,500.00**	**8.3%**
Total General Fund:		**$4,365.33**	**$12,214.00**	**$22,700.00**	**$6,000.00**	**$6,500.00**	**8.3%**
Sheriff's Special Revenue							
Contributions and Donations							
Contrib/Donations Private Srcs	207-30-33100-0000-000000-000-371000-Lcham	$0.00	$755.00	$5,000.00	$5,000.00	$1,000.00	-80%
Contrib/Donations Private Srcs	207-30-33100-0000-000000-000-371000-Ldep	$130,386.00	$62,826.00	$20,000.00	$20,000.00	$20,000.00	0%
Total Contributions and Donations:		**$130,386.00**	**$63,581.00**	**$25,000.00**	**$25,000.00**	**$21,000.00**	**-16%**
Total Sheriff's Special Revenue:		**$130,386.00**	**$63,581.00**	**$25,000.00**	**$25,000.00**	**$21,000.00**	**-16%**
Multiple Grant Fund							
Contributions and Donations							
Contrib/Donations Private Srcs	250-10-11100-0000-000000-000-371000-NCDAY	$20,750.00	$11,000.00	$0.00	$0.00	$0.00	0%
Contrib/Donations Private Srcs	250-40-45800-0000-000000-000-371000	$1,500.00	$7,720.00	$0.00	$0.00	$0.00	0%
Contrib/Donations Private Srcs	250-60-61100-0000-000000-000-371000-23019	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	0%
Total Contributions and Donations:		**$27,250.00**	**$23,720.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Multiple Grant Fund:		**$27,250.00**	**$23,720.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total:		**$162,001.33**	**$99,515.00**	**$47,700.00**	**$31,000.00**	**$27,500.00**	**-11.3%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



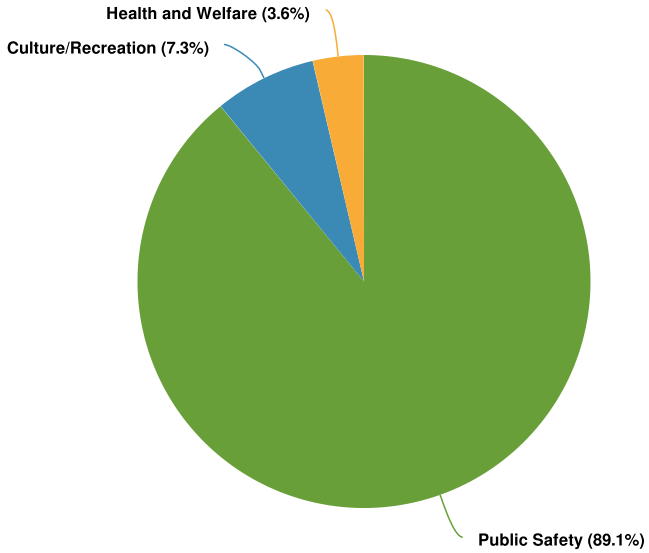
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Contributions and Donations							
General Government							
Contrib/Donations Private Srcs	250-10-11100-0000-000000-000-371000-NCDAY	$20,750.00	$11,000.00	$0.00	$0.00	$0.00	0%
Total General Government:		**$20,750.00**	**$11,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Public Safety							
Contrib/Donations Private Srcs	100-30-39100-0000-000000-000-371000	$3,330.33	$3,191.00	$1,500.00	$2,500.00	$3,500.00	40%
Contrib/Donations Private Srcs	207-30-33100-0000-000000-000-371000-Lcham	$0.00	$755.00	$5,000.00	$5,000.00	$1,000.00	-80%
Contrib/Donations Private Srcs	207-30-33100-0000-000000-000-371000-Ldep	$130,386.00	$62,826.00	$20,000.00	$20,000.00	$20,000.00	0%
Total Public Safety:		**$133,716.33**	**$66,772.00**	**$26,500.00**	**$27,500.00**	**$24,500.00**	**-10.9%**
Public Works							
Contrib/Donations Private Srcs	250-40-45800-0000-000000-000-371000	$1,500.00	$7,720.00	$0.00	$0.00	$0.00	0%
Total Public Works:		**$1,500.00**	**$7,720.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Health and Welfare							
Contrib/Donations Private Srcs	100-50-55200-0000-000000-000-371000	$735.00	$6,993.00	$1,200.00	$1,500.00	$500.00	-66.7%
Contrib/Donations Private Srcs	100-50-55200-0000-000000-000-371000-MOW	$300.00	$500.00	$0.00	$0.00	$500.00	N/A
Total Health and Welfare:		**$1,035.00**	**$7,493.00**	**$1,200.00**	**$1,500.00**	**$1,000.00**	**-33.3%**
Culture/Recreation							
Contrib/Donations Private Srcs	100-60-61100-0000-000000-000-371000	$0.00	$1,530.00	$20,000.00	$2,000.00	$2,000.00	0%
Contrib/Donations Private Srcs	250-60-61100-0000-000000-000-371000-23019	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	0%
Total Culture/Recreation:		**$5,000.00**	**$6,530.00**	**$20,000.00**	**$2,000.00**	**$2,000.00**	**0%**

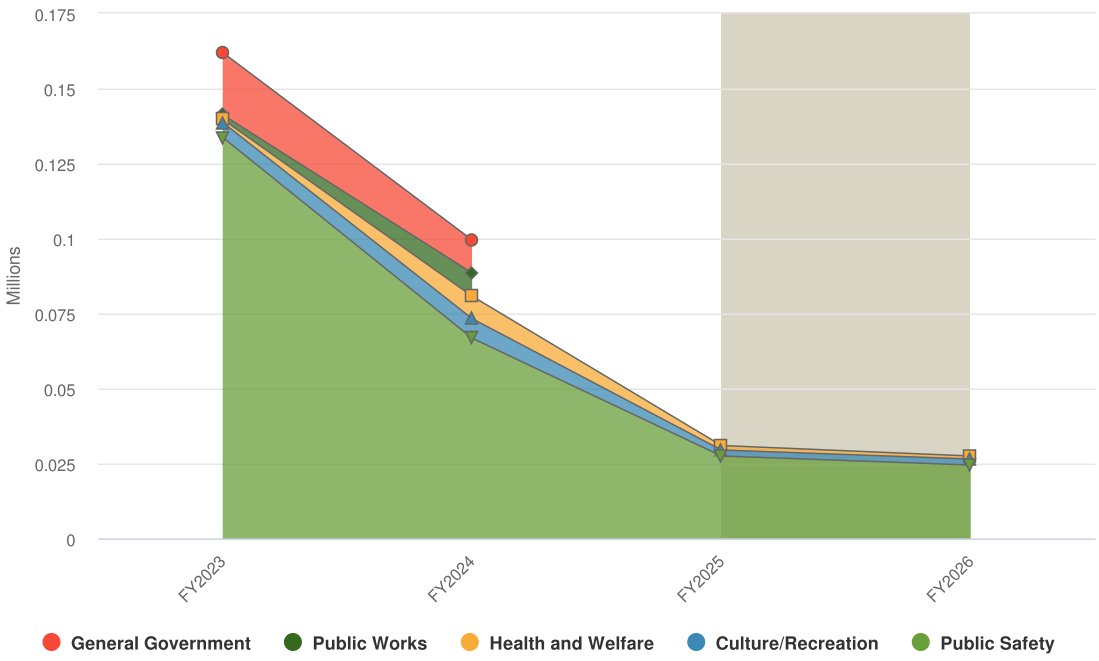
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Contributions and Donations:		$162,001.33	$99,515.00	$47,700.00	$31,000.00	$27,500.00	-11.3%
Total Revenue Source:		$162,001.33	$99,515.00	$47,700.00	$31,000.00	$27,500.00	-11.3%

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue							
General Government							
BOC & Staff							
Contributions and Donations							
Contrib/Donations Private Srcs	250-10-11100-0000-000000-000-371000-NCDAY	$20,750.00	$11,000.00	$0.00	$0.00	$0.00	0%
Total Contributions and Donations:		**$20,750.00**	**$11,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total BOC & Staff:		**$20,750.00**	**$11,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total General Government:		**$20,750.00**	**$11,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Public Safety							
Sheriff's Office							
Contributions and Donations							
Contrib/Donations Private Srcs	207-30-33100-0000-000000-000-371000-Lcham	$0.00	$755.00	$5,000.00	$5,000.00	$1,000.00	-80%

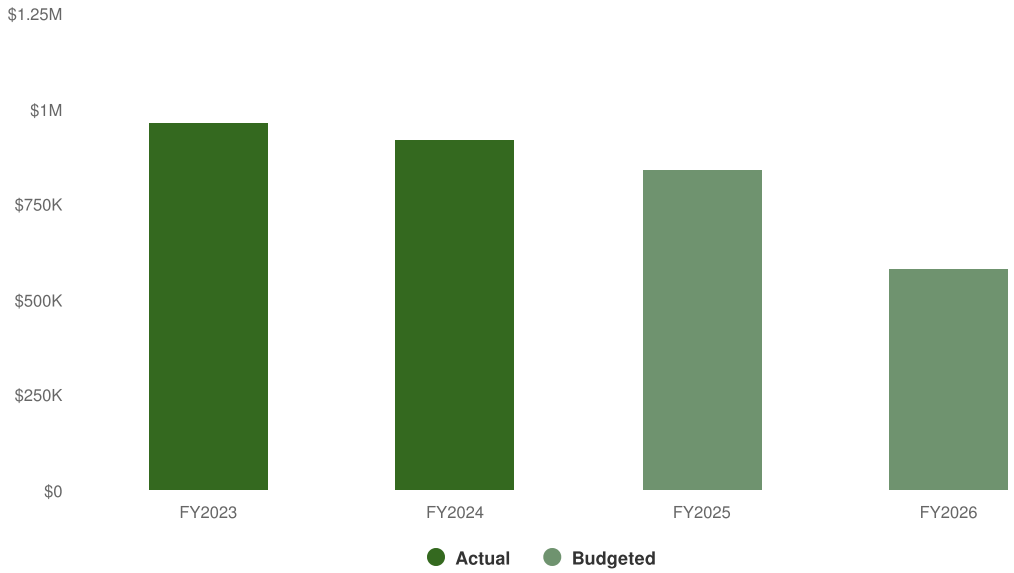
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Contrib/Donations Private Srcs	207-30-33100-0000-000000-000-371000-Ldep	$130,386.00	$62,826.00	$20,000.00	$20,000.00	$20,000.00	0%
Total Contributions and Donations:		**$130,386.00**	**$63,581.00**	**$25,000.00**	**$25,000.00**	**$21,000.00**	**-16%**
Total Sheriff's Office:		**$130,386.00**	**$63,581.00**	**$25,000.00**	**$25,000.00**	**$21,000.00**	**-16%**
Animal Services							
Contributions and Donations							
Contrib/Donations Private Srcs	100-30-39100-0000-000000-000-371000	$3,330.33	$3,191.00	$1,500.00	$2,500.00	$3,500.00	40%
Total Contributions and Donations:		**$3,330.33**	**$3,191.00**	**$1,500.00**	**$2,500.00**	**$3,500.00**	**40%**
Total Animal Services:		**$3,330.33**	**$3,191.00**	**$1,500.00**	**$2,500.00**	**$3,500.00**	**40%**
Total Public Safety:		**$133,716.33**	**$66,772.00**	**$26,500.00**	**$27,500.00**	**$24,500.00**	**-10.9%**
Public Works							
Keep Newton Beautiful							
Contributions and Donations							
Contrib/Donations Private Srcs	250-40-45800-0000-000000-000-371000	$1,500.00	$7,720.00	$0.00	$0.00	$0.00	0%
Total Contributions and Donations:		**$1,500.00**	**$7,720.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Keep Newton Beautiful:		**$1,500.00**	**$7,720.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Public Works:		**$1,500.00**	**$7,720.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Health and Welfare							
Senior Services							
Contributions and Donations							
Contrib/Donations Private Srcs	100-50-55200-0000-000000-000-371000	$735.00	$6,993.00	$1,200.00	$1,500.00	$500.00	-66.7%
Contrib/Donations Private Srcs	100-50-55200-0000-000000-000-371000-MOW	$300.00	$500.00	$0.00	$0.00	$500.00	N/A
Total Contributions and Donations:		**$1,035.00**	**$7,493.00**	**$1,200.00**	**$1,500.00**	**$1,000.00**	**-33.3%**
Total Senior Services:		**$1,035.00**	**$7,493.00**	**$1,200.00**	**$1,500.00**	**$1,000.00**	**-33.3%**
Total Health and Welfare:		**$1,035.00**	**$7,493.00**	**$1,200.00**	**$1,500.00**	**$1,000.00**	**-33.3%**
Culture/Recreation							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Culture/Recreation Administrat							
Contributions and Donations							
Contrib/Donations Private Srcs	100-60-61100-0000-000000-000-371000	$0.00	$1,530.00	$20,000.00	$2,000.00	$2,000.00	0%
Contrib/Donations Private Srcs	250-60-61100-0000-000000-000-371000-23019	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	0%
Total Contributions and Donations:		**$5,000.00**	**$6,530.00**	**$20,000.00**	**$2,000.00**	**$2,000.00**	**0%**
Total Culture/Recreation Administrat:		**$5,000.00**	**$6,530.00**	**$20,000.00**	**$2,000.00**	**$2,000.00**	**0%**
Total Culture/Recreation:		**$5,000.00**	**$6,530.00**	**$20,000.00**	**$2,000.00**	**$2,000.00**	**0%**
Total Revenue:		**$162,001.33**	**$99,515.00**	**$47,700.00**	**$31,000.00**	**$27,500.00**	**-11.3%**

Miscellaneous Revenue Summary

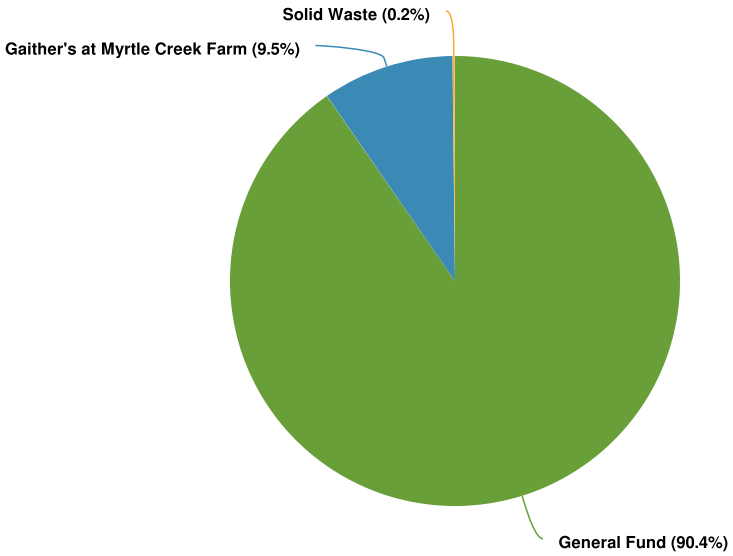
$581,149 -$258,483
(-30.79% vs. prior year)

Miscellaneous Revenue Proposed and Historical Budget vs. Actual

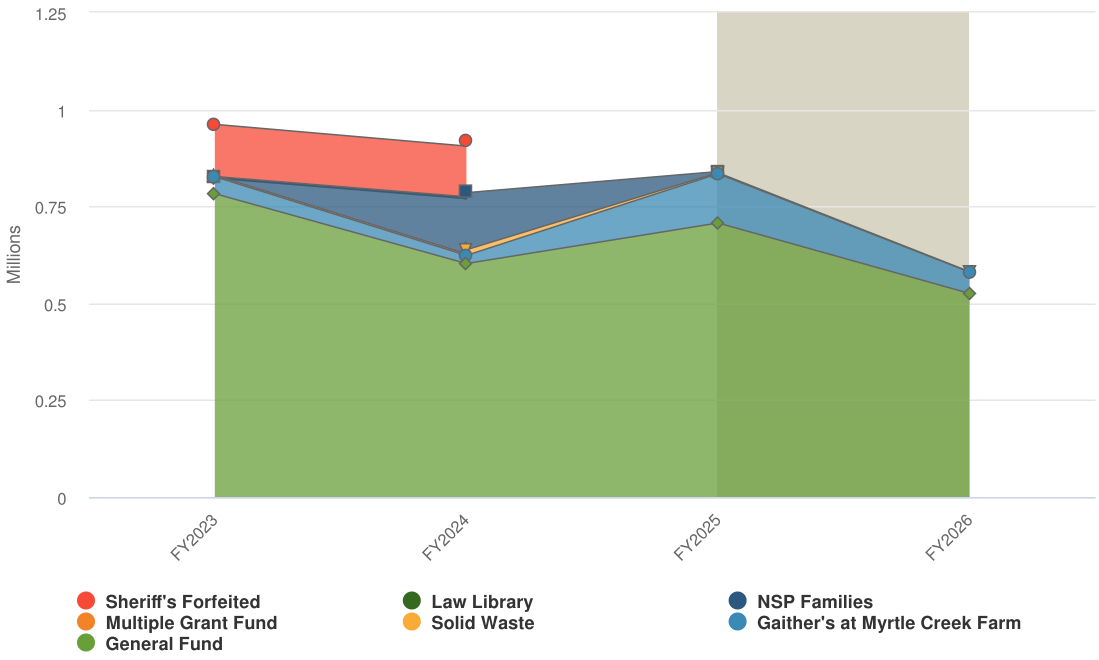


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Miscellanous Revenue							
Rents & Royalties	100-10-11000-0000-000000-000-381000	$71,962.26	$71,313.44	$65,000.00	$65,000.00	$70,000.00	7.7%
Other Miscellaneous Revenue	100-10-11000-0000-000000-000-389000	$25,944.08	$16,247.66	$20,000.00	$20,000.00	$20,000.00	0%
Misc Revenue Admin Support Fee	100-10-11000-0000-000000-000-389999	$333,249.00	$333,249.00	$333,249.00	$333,249.00	$333,249.00	0%
Rents & Royalties	100-10-11100-0000-000000-000-381000-MOVIE	$17,500.00	$5,600.00	$15,000.00	$15,000.00	$8,000.00	-46.7%
Other Miscellaneous Revenue	100-10-14000-0000-000000-000-389000	$0.00	$20,158.60	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-10-15100-0000-000000-000-389000	$3,347.97	$3,414.69	$10,000.00	$5,000.00	$2,000.00	-60%
Other Miscellaneous Revenue	100-10-15350-0000-000000-000-389000	$23.10	$34.05	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-10-15400-0000-000000-000-389000	$532.15	$418.22	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-10-15400-0000-000000-000-389000-WELL	$85.00	$39.17	$400.00	$100.00	$100.00	0%
Reimbursement for Damaged Prop	100-10-15550-0000-000000-000-383000	$0.00	$11,983.05		$0.00	$0.00	0%
Reimbursement for Damaged Prop	100-10-15650-0000-000000-000-383000	$300.00	$2,367.84	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-20-22000-0000-000000-000-389000	$101.68	$101.65	$0.00	$0.00	$0.00	0%
Reimbursement for Damaged Prop	100-30-33100-0000-000000-000-383000	$13,203.62	$4,854.53	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-30-33100-0000-000000-000-389000	$2.42	$0.00	$0.00	$0.00	$0.00	0%
Telephone Commissions	100-30-33260-0000-000000-000-382000	$245,719.42	$0.00	$200,000.00	$200,000.00	$0.00	-100%
Other Miscellaneous Revenue	100-30-35000-0000-000000-000-389000	$82.00	$84.00	$0.00	$0.00	$0.00	0%

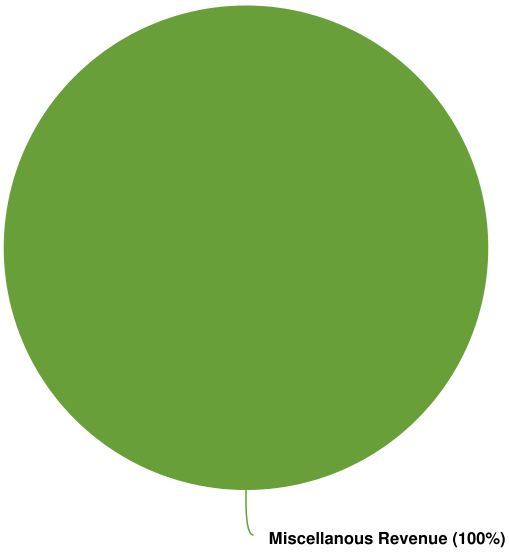
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Miscellaneous Revenue	100-30-39100-0000-000000-000-389000	$1,432.99	$5,103.99	$0.00	$1,500.00	$3,000.00	100%
Reimbursement for Damaged Prop	100-40-42200-0000-000000-000-383000	$0.00	$47,838.86	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-40-42200-0000-000000-000-389000	$4,679.90	$5,163.45	$5,000.00	$5,000.00	$5,000.00	0%
Reimbursement for Damaged Prop	100-40-49000-0000-000000-000-383000	$1,896.85	$9,039.88	$0.00	$0.00	$0.00	0%
Rents & Royalties	100-50-55200-0000-000000-000-381000	$0.00	$0.00		$3,600.00	$1,500.00	-58.3%
Other Miscellaneous Revenue	100-50-55200-0000-000000-000-389000	$366.00	$541.00	$300.00	$300.00	$500.00	66.7%
Rents & Royalties	100-60-61100-0000-000000-000-381000	$48,121.50	$54,359.87	$44,000.00	$44,000.00	$68,000.00	54.5%
Other Miscellaneous Revenue	100-60-61100-0000-000000-000-389000	$5,975.00	$4,749.00	$6,000.00	$6,000.00	$6,000.00	0%
Rents & Royalties	100-60-61200-0000-000000-000-381000	$7,700.00	$5,130.00	$0.00	$7,800.00	$7,800.00	0%
Other Miscellaneous Revenue	100-70-74100-0000-000000-000-389000	$396.59	$520.00	$250.00	$450.00	$0.00	-100%
Total Miscellanous Revenue:		**$782,621.53**	**$602,311.95**	**$699,199.00**	**$706,999.00**	**$525,149.00**	**-25.7%**
Total General Fund:		**$782,621.53**	**$602,311.95**	**$699,199.00**	**$706,999.00**	**$525,149.00**	**-25.7%**
Sheriff's Forfeited							
Miscellanous Revenue							
Other Miscellaneous Revenue	203-30-33100-0000-000000-000-389000	$138,861.95	$135,529.21	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$138,861.95**	**$135,529.21**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Sheriff's Forfeited:		**$138,861.95**	**$135,529.21**	**$0.00**	**$0.00**	**$0.00**	**0%**
Law Library							
Miscellanous Revenue							
Other Miscellaneous Revenue	205-20-27500-0000-000000-000-389000	-$4,229.00	-$4,658.00	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**-$4,229.00**	**-$4,658.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Law Library:		**-$4,229.00**	**-$4,658.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Opioid Settlement Payments							
Miscellanous Revenue							
Other Miscellaneous Revenue	213-20-21800-0000-000000-000-389000	$0.00	$0.00	$10,000.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$0.00**	**$0.00**	**$10,000.00**	**$0.00**	**$0.00**	**0%**
Total Opioid Settlement Payments:		**$0.00**	**$0.00**	**$10,000.00**	**$0.00**	**$0.00**	**0%**
NSP Families							
Miscellanous Revenue							
Other Miscellaneous Revenue	225-70-73400-0000-000000-000-389000	-$3,355.37	$147,236.18	$3,000.00	$3,000.00	$0.00	-100%
Total Miscellanous Revenue:		**-$3,355.37**	**$147,236.18**	**$3,000.00**	**$3,000.00**	**$0.00**	**-100%**
Total NSP Families:		**-$3,355.37**	**$147,236.18**	**$3,000.00**	**$3,000.00**	**$0.00**	**-100%**
Multiple Grant Fund							
Miscellanous Revenue							
Other Miscellaneous Revenue	250-10-15400-0000-000000-000-389000-RISK	$3,600.00	$4,000.00	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$3,600.00**	**$4,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Multiple Grant Fund:		**$3,600.00**	**$4,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Solid Waste							
Miscellanous Revenue							
Reimbursement for Damaged Prop	540-40-45300-0000-000000-000-383000	$0.00	$13,002.11	$1,500.00	$1,500.00	$0.00	-100%
Other Miscellaneous Revenue	540-40-45300-0000-000000-000-389000	$0.00	$1,626.80	$100.00	$1,000.00	$1,000.00	0%
Total Miscellanous Revenue:		**$0.00**	**$14,628.91**	**$1,600.00**	**$2,500.00**	**$1,000.00**	**-60%**
Total Solid Waste:		**$0.00**	**$14,628.91**	**$1,600.00**	**$2,500.00**	**$1,000.00**	**-60%**
Gaither's at Myrtle Creek Farm							
Miscellanous Revenue							
Rents & Royalties	556-60-62400-0000-000000-000-381000	$0.00	$11,700.00	$20,000.00	$30,000.00	$20,000.00	-33.3%

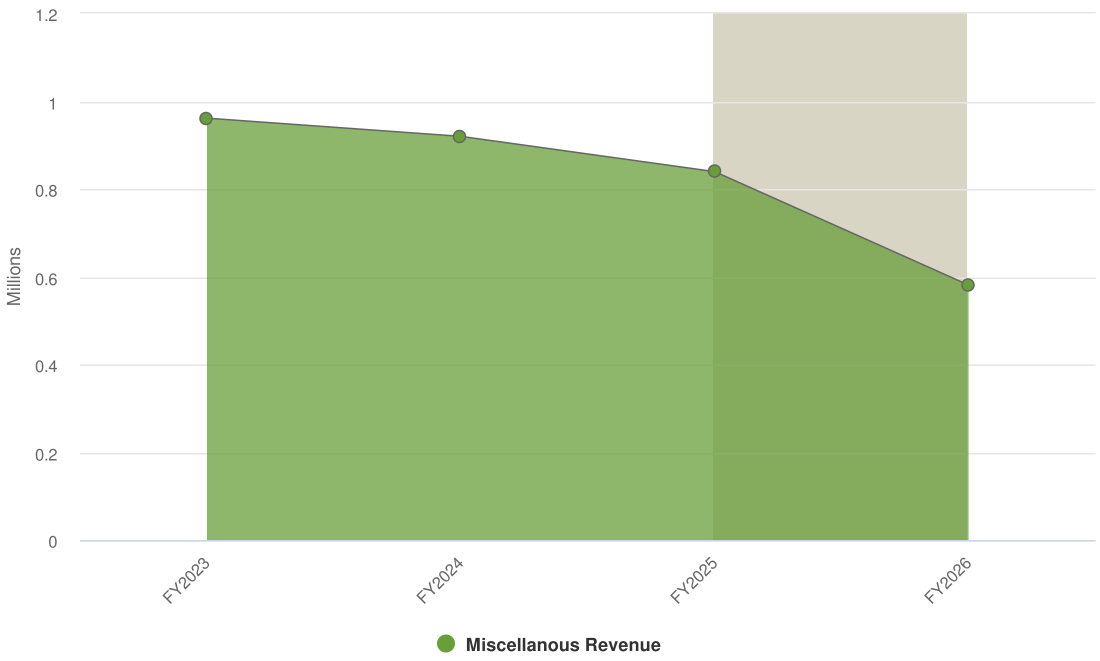
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Rents & Royalties	556-60-62400-0000-000000-000-381000-MOVIE	$43,650.00	$9,100.00	$112,868.00	$97,133.00	$35,000.00	-64%
Other Miscellaneous Revenue	556-60-62400-0000-000000-000-389000	$327.30	$169.42	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$43,977.30**	**$20,969.42**	**$132,868.00**	**$127,133.00**	**$55,000.00**	**-56.7%**
Total Gaither's at Myrtle Creek Farm:		**$43,977.30**	**$20,969.42**	**$132,868.00**	**$127,133.00**	**$55,000.00**	**-56.7%**
Total:		**$961,476.41**	**$920,017.67**	**$846,667.00**	**$839,632.00**	**$581,149.00**	**-30.8%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Miscellanous Revenue							
General Government							
Rents & Royalties	100-10-11000-0000-000000-000-381000	$71,962.26	$71,313.44	$65,000.00	$65,000.00	$70,000.00	7.7%
Other Miscellaneous Revenue	100-10-11000-0000-000000-000-389000	$25,944.08	$16,247.66	$20,000.00	$20,000.00	$20,000.00	0%
Misc Revenue Admin Support Fee	100-10-11000-0000-000000-000-389999	$333,249.00	$333,249.00	$333,249.00	$333,249.00	$333,249.00	0%
Rents & Royalties	100-10-11100-0000-000000-000-381000-MOVIE	$17,500.00	$5,600.00	$15,000.00	$15,000.00	$8,000.00	-46.7%
Other Miscellaneous Revenue	100-10-14000-0000-000000-000-389000	$0.00	$20,158.60	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-10-15100-0000-000000-000-389000	$3,347.97	$3,414.69	$10,000.00	$5,000.00	$2,000.00	-60%

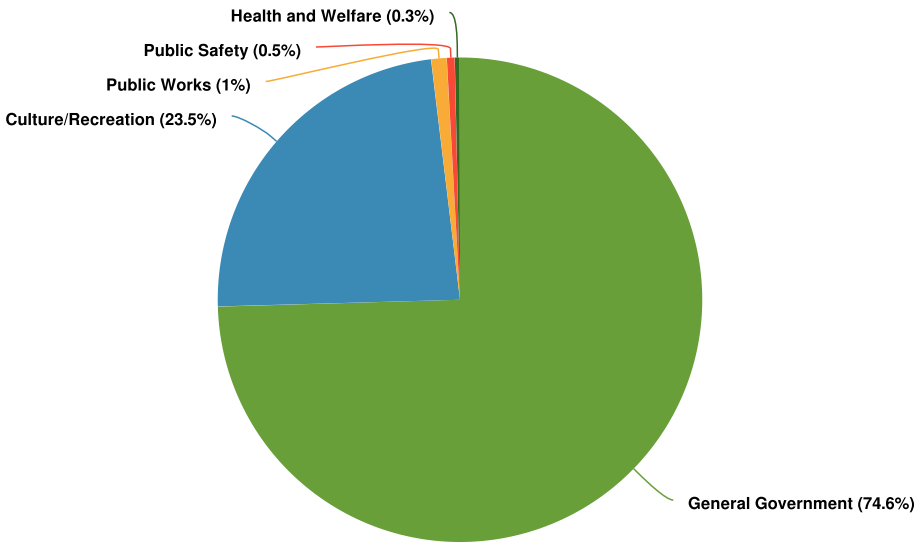
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Miscellaneous Revenue	100-10-15350-0000-000000-000-389000	$23.10	$34.05	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-10-15400-0000-000000-000-389000	$532.15	$418.22	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-10-15400-0000-000000-000-389000-WELL	$85.00	$39.17	$400.00	$100.00	$100.00	0%
Reimbursement for Damaged Prop	100-10-15550-0000-000000-000-383000	$0.00	$11,983.05		$0.00	$0.00	0%
Reimbursement for Damaged Prop	100-10-15650-0000-000000-000-383000	$300.00	$2,367.84	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	250-10-15400-0000-000000-000-389000-RISK	$3,600.00	$4,000.00	$0.00	$0.00	$0.00	0%
Total General Government:		**$456,543.56**	**$468,825.72**	**$443,649.00**	**$438,349.00**	**$433,349.00**	**-1.1%**
Judicial							
Other Miscellaneous Revenue	100-20-22000-0000-000000-000-389000	$101.68	$101.65	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	205-20-27500-0000-000000-000-389000	-$4,229.00	-$4,658.00	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	213-20-21800-0000-000000-000-389000	$0.00	$0.00	$10,000.00	$0.00	$0.00	0%
Total Judicial:		**-$4,127.32**	**-$4,556.35**	**$10,000.00**	**$0.00**	**$0.00**	**0%**
Public Safety							
Reimbursement for Damaged Prop	100-30-33100-0000-000000-000-383000	$13,203.62	$4,854.53	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-30-33100-0000-000000-000-389000	$2.42	$0.00	$0.00	$0.00	$0.00	0%
Telephone Commissions	100-30-33260-0000-000000-000-382000	$245,719.42	$0.00	$200,000.00	$200,000.00	$0.00	-100%
Other Miscellaneous Revenue	100-30-35000-0000-000000-000-389000	$82.00	$84.00	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-30-39100-0000-000000-000-389000	$1,432.99	$5,103.99	$0.00	$1,500.00	$3,000.00	100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Miscellaneous Revenue	203-30-33100-0000-000000-000-389000	$138,861.95	$135,529.21	$0.00	$0.00	$0.00	0%
Total Public Safety:		**$399,302.40**	**$145,571.73**	**$200,000.00**	**$201,500.00**	**$3,000.00**	**-98.5%**
Public Works							
Reimbursement for Damaged Prop	100-40-42200-0000-000000-000-383000	$0.00	$47,838.86	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-40-42200-0000-000000-000-389000	$4,679.90	$5,163.45	$5,000.00	$5,000.00	$5,000.00	0%
Reimbursement for Damaged Prop	100-40-49000-0000-000000-000-383000	$1,896.85	$9,039.88	$0.00	$0.00	$0.00	0%
Reimbursement for Damaged Prop	540-40-45300-0000-000000-000-383000	$0.00	$13,002.11	$1,500.00	$1,500.00	$0.00	-100%
Other Miscellaneous Revenue	540-40-45300-0000-000000-000-389000	$0.00	$1,626.80	$100.00	$1,000.00	$1,000.00	0%
Total Public Works:		**$6,576.75**	**$76,671.10**	**$6,600.00**	**$7,500.00**	**$6,000.00**	**-20%**
Health and Welfare							
Rents & Royalties	100-50-55200-0000-000000-000-381000	$0.00	$0.00		$3,600.00	$1,500.00	-58.3%
Other Miscellaneous Revenue	100-50-55200-0000-000000-000-389000	$366.00	$541.00	$300.00	$300.00	$500.00	66.7%
Total Health and Welfare:		**$366.00**	**$541.00**	**$300.00**	**$3,900.00**	**$2,000.00**	**-48.7%**
Culture/Recreation							
Rents & Royalties	100-60-61100-0000-000000-000-381000	$48,121.50	$54,359.87	$44,000.00	$44,000.00	$68,000.00	54.5%
Other Miscellaneous Revenue	100-60-61100-0000-000000-000-389000	$5,975.00	$4,749.00	$6,000.00	$6,000.00	$6,000.00	0%
Rents & Royalties	100-60-61200-0000-000000-000-381000	$7,700.00	$5,130.00	$0.00	$7,800.00	$7,800.00	0%
Rents & Royalties	556-60-62400-0000-000000-000-381000	$0.00	$11,700.00	$20,000.00	$30,000.00	$20,000.00	-33.3%
Rents & Royalties	556-60-62400-0000-000000-000-381000-MOVIE	$43,650.00	$9,100.00	$112,868.00	$97,133.00	$35,000.00	-64%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Miscellaneous Revenue	556-60-62400-0000-000000-000-389000	$327.30	$169.42	$0.00	$0.00	$0.00	0%
Total Culture/Recreation:		**$105,773.80**	**$85,208.29**	**$182,868.00**	**$184,933.00**	**$136,800.00**	**-26%**
Housing and Development							
Other Miscellaneous Revenue	100-70-74100-0000-000000-000-389000	$396.59	$520.00	$250.00	$450.00	$0.00	-100%
Other Miscellaneous Revenue	225-70-73400-0000-000000-000-389000	-$3,355.37	$147,236.18	$3,000.00	$3,000.00	$0.00	-100%
Total Housing and Development:		**-$2,958.78**	**$147,756.18**	**$3,250.00**	**$3,450.00**	**$0.00**	**-100%**
Total Miscellanous Revenue:		**$961,476.41**	**$920,017.67**	**$846,667.00**	**$839,632.00**	**$581,149.00**	**-30.8%**
Total Revenue Source:		**$961,476.41**	**$920,017.67**	**$846,667.00**	**$839,632.00**	**$581,149.00**	**-30.8%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue							
General Government							
Non-Departmental / Gen Govt							
Miscellanous Revenue							
Rents & Royalties	100-10-11000-0000-000000-000-381000	$71,962.26	$71,313.44	$65,000.00	$65,000.00	$70,000.00	7.7%
Other Miscellaneous Revenue	100-10-11000-0000-000000-000-389000	$25,944.08	$16,247.66	$20,000.00	$20,000.00	$20,000.00	0%
Misc Revenue Admin Support Fee	100-10-11000-0000-000000-000-389999	$333,249.00	$333,249.00	$333,249.00	$333,249.00	$333,249.00	0%
Total Miscellanous Revenue:		**$431,155.34**	**$420,810.10**	**$418,249.00**	**$418,249.00**	**$423,249.00**	**1.2%**
Total Non-Departmental / Gen Govt:		**$431,155.34**	**$420,810.10**	**$418,249.00**	**$418,249.00**	**$423,249.00**	**1.2%**
BOC & Staff							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Miscellanous Revenue							
Rents & Royalties	100-10-11100-0000-000000-000-381000-MOVIE	$17,500.00	$5,600.00	$15,000.00	$15,000.00	$8,000.00	-46.7%
Total Miscellanous Revenue:		**$17,500.00**	**$5,600.00**	**$15,000.00**	**$15,000.00**	**$8,000.00**	**-46.7%**
Total BOC & Staff:		**$17,500.00**	**$5,600.00**	**$15,000.00**	**$15,000.00**	**$8,000.00**	**-46.7%**
Elections							
Miscellanous Revenue							
Other Miscellaneous Revenue	100-10-14000-0000-000000-000-389000	$0.00	$20,158.60	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$0.00**	**$20,158.60**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Elections:		**$0.00**	**$20,158.60**	**$0.00**	**$0.00**	**$0.00**	**0%**
Financial Administration							
Miscellanous Revenue							
Other Miscellaneous Revenue	100-10-15100-0000-000000-000-389000	$3,347.97	$3,414.69	$10,000.00	$5,000.00	$2,000.00	-60%
Total Miscellanous Revenue:		**$3,347.97**	**$3,414.69**	**$10,000.00**	**$5,000.00**	**$2,000.00**	**-60%**
Total Financial Administration:		**$3,347.97**	**$3,414.69**	**$10,000.00**	**$5,000.00**	**$2,000.00**	**-60%**
Data Processing/Mis							
Miscellanous Revenue							
Other Miscellaneous Revenue	100-10-15350-0000-000000-000-389000	$23.10	$34.05	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$23.10**	**$34.05**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Data Processing/Mis:		**$23.10**	**$34.05**	**$0.00**	**$0.00**	**$0.00**	**0%**
Human Resources							
Miscellanous Revenue							
Other Miscellaneous Revenue	100-10-15400-0000-000000-000-389000	$532.15	$418.22	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Miscellaneous Revenue	100-10-15400-0000-000000-000-389000-WELL	$85.00	$39.17	$400.00	$100.00	$100.00	0%
Other Miscellaneous Revenue	250-10-15400-0000-000000-000-389000-RISK	$3,600.00	$4,000.00	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$4,217.15**	**$4,457.39**	**$400.00**	**$100.00**	**$100.00**	**0%**
Total Human Resources:		**$4,217.15**	**$4,457.39**	**$400.00**	**$100.00**	**$100.00**	**0%**
Gov Buildings And Facilities M							
Miscellanous Revenue							
Reimbursement for Damaged Prop	100-10-15650-0000-000000-000-383000	$300.00	$2,367.84	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$300.00**	**$2,367.84**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Gov Buildings And Facilities M:		**$300.00**	**$2,367.84**	**$0.00**	**$0.00**	**$0.00**	**0%**
Risk Management							
Miscellanous Revenue							
Reimbursement for Damaged Prop	100-10-15550-0000-000000-000-383000	$0.00	$11,983.05		$0.00	$0.00	0%
Total Miscellanous Revenue:		**$0.00**	**$11,983.05**		**$0.00**	**$0.00**	**0%**
Total Risk Management:		**$0.00**	**$11,983.05**		**$0.00**	**$0.00**	**0%**
Total General Government:		**$456,543.56**	**$468,825.72**	**$443,649.00**	**$438,349.00**	**$433,349.00**	**-1.1%**
Judicial							
Clerk Of Courts							
Miscellanous Revenue							
Other Miscellaneous Revenue	213-20-21800-0000-000000-000-389000	$0.00	$0.00	$10,000.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$0.00**	**$0.00**	**$10,000.00**	**$0.00**	**$0.00**	**0%**
Total Clerk Of Courts:		**$0.00**	**$0.00**	**$10,000.00**	**$0.00**	**$0.00**	**0%**
District Attorney							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Miscellanous Revenue							
Other Miscellaneous Revenue	100-20-22000-0000-000000-000-389000	$101.68	$101.65	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$101.68**	**$101.65**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total District Attorney:		**$101.68**	**$101.65**	**$0.00**	**$0.00**	**$0.00**	**0%**
Law Library							
Miscellanous Revenue							
Other Miscellaneous Revenue	205-20-27500-0000-000000-000-389000	-$4,229.00	-$4,658.00	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**-$4,229.00**	**-$4,658.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Law Library:		**-$4,229.00**	**-$4,658.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Judicial:		**-$4,127.32**	**-$4,556.35**	**$10,000.00**	**$0.00**	**$0.00**	**0%**
Public Safety							
Sheriff's Office							
Miscellanous Revenue							
Reimbursement for Damaged Prop	100-30-33100-0000-000000-000-383000	$13,203.62	$4,854.53	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-30-33100-0000-000000-000-389000	$2.42	$0.00	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	203-30-33100-0000-000000-000-389000	$138,861.95	$135,529.21	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$152,067.99**	**$140,383.74**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Sheriff's Office:		**$152,067.99**	**$140,383.74**	**$0.00**	**$0.00**	**$0.00**	**0%**
Jail Operations							
Miscellanous Revenue							
Telephone Commissions	100-30-33260-0000-000000-000-382000	$245,719.42	$0.00	$200,000.00	$200,000.00	$0.00	-100%
Total Miscellanous Revenue:		**$245,719.42**	**$0.00**	**$200,000.00**	**$200,000.00**	**$0.00**	**-100%**
Total Jail Operations:		**$245,719.42**	**$0.00**	**$200,000.00**	**$200,000.00**	**$0.00**	**-100%**
County Fire Service							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Miscellanous Revenue							
Other Miscellaneous Revenue	100-30-35000-0000-000000-000-389000	$82.00	$84.00	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$82.00**	**$84.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total County Fire Service:		**$82.00**	**$84.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Animal Services							
Miscellanous Revenue							
Other Miscellaneous Revenue	100-30-39100-0000-000000-000-389000	$1,432.99	$5,103.99	$0.00	$1,500.00	$3,000.00	100%
Total Miscellanous Revenue:		**$1,432.99**	**$5,103.99**	**$0.00**	**$1,500.00**	**$3,000.00**	**100%**
Total Animal Services:		**$1,432.99**	**$5,103.99**	**$0.00**	**$1,500.00**	**$3,000.00**	**100%**
Total Public Safety:		**$399,302.40**	**$145,571.73**	**$200,000.00**	**$201,500.00**	**$3,000.00**	**-98.5%**
Public Works							
Road Department							
Miscellanous Revenue							
Reimbursement for Damaged Prop	100-40-42200-0000-000000-000-383000	$0.00	$47,838.86	$0.00	$0.00	$0.00	0%
Other Miscellaneous Revenue	100-40-42200-0000-000000-000-389000	$4,679.90	$5,163.45	$5,000.00	$5,000.00	$5,000.00	0%
Total Miscellanous Revenue:		**$4,679.90**	**$53,002.31**	**$5,000.00**	**$5,000.00**	**$5,000.00**	**0%**
Total Road Department:		**$4,679.90**	**$53,002.31**	**$5,000.00**	**$5,000.00**	**$5,000.00**	**0%**
Solid Waste Disposal							
Miscellanous Revenue							
Reimbursement for Damaged Prop	540-40-45300-0000-000000-000-383000	$0.00	$13,002.11	$1,500.00	$1,500.00	$0.00	-100%
Other Miscellaneous Revenue	540-40-45300-0000-000000-000-389000	$0.00	$1,626.80	$100.00	$1,000.00	$1,000.00	0%
Total Miscellanous Revenue:		**$0.00**	**$14,628.91**	**$1,600.00**	**$2,500.00**	**$1,000.00**	**-60%**
Total Solid Waste Disposal:		**$0.00**	**$14,628.91**	**$1,600.00**	**$2,500.00**	**$1,000.00**	**-60%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fleet Mgt - Maintenance Shop							
Miscellanous Revenue							
Reimbursement for Damaged Prop	100-40-49000-0000-000000-000-383000	$1,896.85	$9,039.88	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$1,896.85**	**$9,039.88**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Fleet Mgt - Maintenance Shop:		**$1,896.85**	**$9,039.88**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Public Works:		**$6,576.75**	**$76,671.10**	**$6,600.00**	**$7,500.00**	**$6,000.00**	**-20%**
Health and Welfare							
Senior Services							
Miscellanous Revenue							
Rents & Royalties	100-50-55200-0000-000000-000-381000	$0.00	$0.00		$3,600.00	$1,500.00	-58.3%
Other Miscellaneous Revenue	100-50-55200-0000-000000-000-389000	$366.00	$541.00	$300.00	$300.00	$500.00	66.7%
Total Miscellanous Revenue:		**$366.00**	**$541.00**	**$300.00**	**$3,900.00**	**$2,000.00**	**-48.7%**
Total Senior Services:		**$366.00**	**$541.00**	**$300.00**	**$3,900.00**	**$2,000.00**	**-48.7%**
Total Health and Welfare:		**$366.00**	**$541.00**	**$300.00**	**$3,900.00**	**$2,000.00**	**-48.7%**
Culture/Recreation							
Culture/Recreation Administrat							
Miscellanous Revenue							
Rents & Royalties	100-60-61100-0000-000000-000-381000	$48,121.50	$54,359.87	$44,000.00	$44,000.00	$68,000.00	54.5%
Other Miscellaneous Revenue	100-60-61100-0000-000000-000-389000	$5,975.00	$4,749.00	$6,000.00	$6,000.00	$6,000.00	0%
Total Miscellanous Revenue:		**$54,096.50**	**$59,108.87**	**$50,000.00**	**$50,000.00**	**$74,000.00**	**48%**
Total Culture/Recreation Administrat:		**$54,096.50**	**$59,108.87**	**$50,000.00**	**$50,000.00**	**$74,000.00**	**48%**
Participant Recreation							
Miscellanous Revenue							

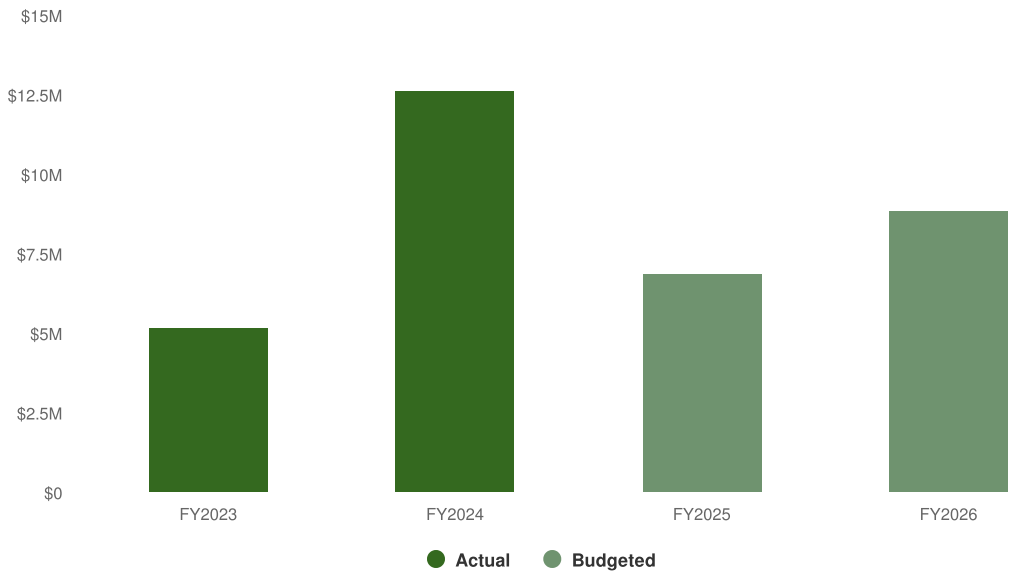
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Rents & Royalties	100-60-61200-0000-000000-000-381000	$7,700.00	$5,130.00	$0.00	$7,800.00	$7,800.00	0%
Total Miscellanous Revenue:		**$7,700.00**	**$5,130.00**	**$0.00**	**$7,800.00**	**$7,800.00**	**0%**
Total Participant Recreation:		**$7,700.00**	**$5,130.00**	**$0.00**	**$7,800.00**	**$7,800.00**	**0%**
Gaither's at Myrtle Creek Farm							
Miscellanous Revenue							
Rents & Royalties	556-60-62400-0000-000000-000-381000	$0.00	$11,700.00	$20,000.00	$30,000.00	$20,000.00	-33.3%
Rents & Royalties	556-60-62400-0000-000000-000-381000-MOVIE	$43,650.00	$9,100.00	$112,868.00	$97,133.00	$35,000.00	-64%
Other Miscellaneous Revenue	556-60-62400-0000-000000-000-389000	$327.30	$169.42	$0.00	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$43,977.30**	**$20,969.42**	**$132,868.00**	**$127,133.00**	**$55,000.00**	**-56.7%**
Total Gaither's at Myrtle Creek Farm:		**$43,977.30**	**$20,969.42**	**$132,868.00**	**$127,133.00**	**$55,000.00**	**-56.7%**
Total Culture/Recreation:		**$105,773.80**	**$85,208.29**	**$182,868.00**	**$184,933.00**	**$136,800.00**	**-26%**
Housing and Development							
Urban Redevelopment DCA-NSP							
Miscellanous Revenue							
Other Miscellaneous Revenue	225-70-73400-0000-000000-000-389000	-$3,355.37	$147,236.18	$3,000.00	$3,000.00	$0.00	-100%
Total Miscellanous Revenue:		**-$3,355.37**	**$147,236.18**	**$3,000.00**	**$3,000.00**	**$0.00**	**-100%**
Total Urban Redevelopment DCA-NSP:		**-$3,355.37**	**$147,236.18**	**$3,000.00**	**$3,000.00**	**$0.00**	**-100%**
Planning And Zoning Administra							
Miscellanous Revenue							
Other Miscellaneous Revenue	100-70-74100-0000-000000-000-389000	$396.59	$520.00	$250.00	$450.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Miscellanous Revenue:		$396.59	$520.00	$250.00	$450.00	$0.00	-100%
Total Planning And Zoning Administra:		$396.59	$520.00	$250.00	$450.00	$0.00	-100%
Total Housing and Development:		-$2,958.78	$147,756.18	$3,250.00	$3,450.00	$0.00	-100%
Total Revenue:		$961,476.41	$920,017.67	$846,667.00	$839,632.00	$581,149.00	-30.8%

Other Financing Sources Summary

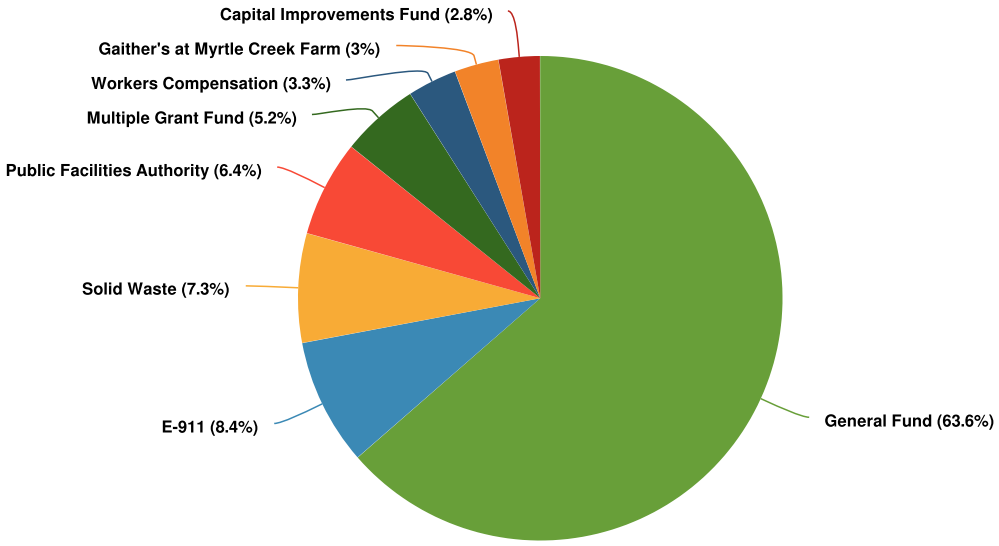
$8,880,728 $1,982,396
(28.74% vs. prior year)

Other Financing Sources Proposed and Historical Budget vs. Actual

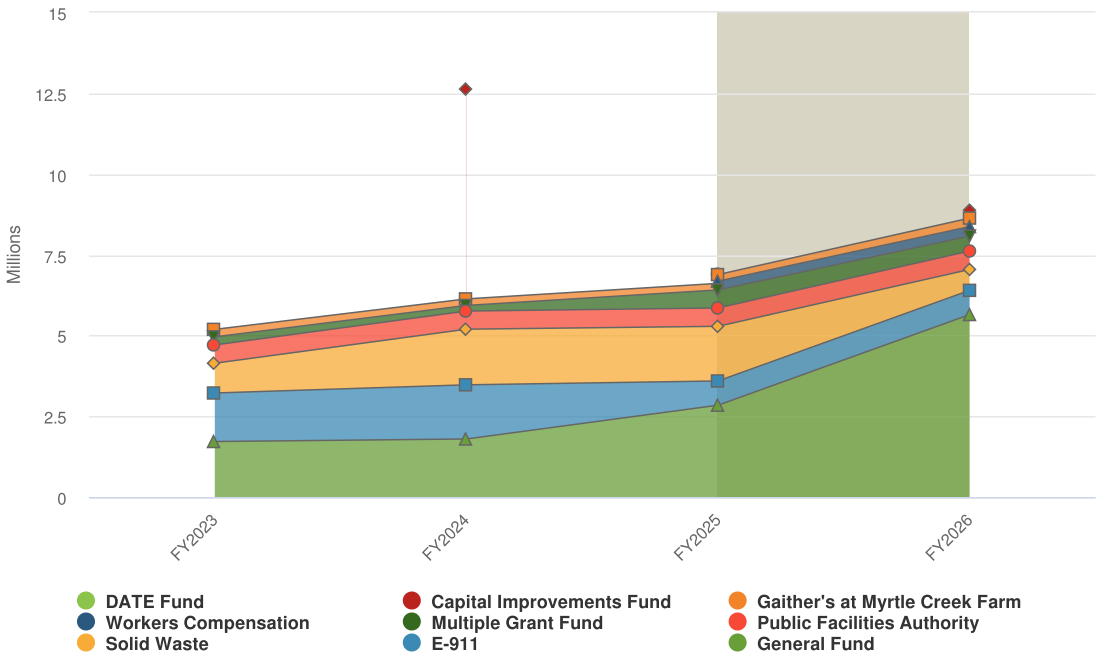


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
General Fund							
Other Financing Sources							
Oper Trsnfr In Hotel Fund	100-10-11000-0000-000000-000-391227		$0.00			$138,000.00	N/A
Sale of Assets	100-10-11000-0000-000000-000-392100	$168,590.00	$296,200.98	$0.00	$200,000.00	$10,000.00	-95%
Property Sale	100-10-11000-0000-000000-000-392200	$48,987.26	$0.00	$0.00	$0.00	$0.00	0%
Use of PY Fund Balance	100-10-11000-0000-000000-000-392501	$0.00	$0.00	$0.00	$1,142,424.00	$4,000,000.00	250.1%
Operating Trsfr In From Fd 271	100-30-35000-0000-000000-000-391230	$1,500,000.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	0%
Total Other Financing Sources:		**$1,717,577.26**	**$1,796,200.98**	**$1,500,000.00**	**$2,842,424.00**	**$5,648,000.00**	**98.7%**
Total General Fund:		**$1,717,577.26**	**$1,796,200.98**	**$1,500,000.00**	**$2,842,424.00**	**$5,648,000.00**	**98.7%**
Jail Fund							
Other Financing Sources							
Use of PY Fund Balance	209-30-33100-0000-000000-000-392501	$0.00	$0.00	$75,800.00	$0.00	$0.00	0%
Total Other Financing Sources:		**$0.00**	**$0.00**	**$75,800.00**	**$0.00**	**$0.00**	**0%**
Total Jail Fund:		**$0.00**	**$0.00**	**$75,800.00**	**$0.00**	**$0.00**	**0%**
DATE Fund							
Other Financing Sources							
Use of PY Fund Balance	212-30-33100-0000-000000-000-392501	$0.00	$0.00	$48,498.00	$12,398.00	$0.00	-100%
Total Other Financing Sources:		**$0.00**	**$0.00**	**$48,498.00**	**$12,398.00**	**$0.00**	**-100%**
Total DATE Fund:		**$0.00**	**$0.00**	**$48,498.00**	**$12,398.00**	**$0.00**	**-100%**
E-911							
Other Financing Sources							
Operating Trsfr In From Fd100	215-30-38000-0000-000000-000-391202	$1,502,457.00	$1,676,979.00	$1,676,979.00	$750,000.00	$750,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Other Financing Sources:		**$1,502,457.00**	**$1,676,979.00**	**$1,676,979.00**	**$750,000.00**	**$750,000.00**	**0%**
Total E-911:		**$1,502,457.00**	**$1,676,979.00**	**$1,676,979.00**	**$750,000.00**	**$750,000.00**	**0%**
Multiple Grant Fund							
Other Financing Sources							
Oper Trsfr In General Fund	250-10-11100-0000-000000-000-391202	$0.00	$0.00	$75,000.00	$76,082.00	$100,000.00	31.4%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23001	$32,548.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23003	$12,594.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23005	$40,842.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24001	$0.00	$15,740.00	$39,489.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24003	$0.00	$12,604.00	$16,844.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24005	$0.00	$29,654.00	$44,271.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25001	$0.00	$0.00		$55,775.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25003	$0.00	$0.00		$12,534.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25005	$0.00	$0.00		$46,308.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25011	$0.00	$0.00		$8,578.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26001		$0.00			$54,964.00	N/A
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26003		$0.00			$12,396.00	N/A
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26005		$0.00			$55,736.00	N/A
Operating Trsfr In From Fd100	250-20-21500-0000-000000-000-391202-CTRes	$28,056.86	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-CTVET	$3,507.58	$0.00		$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-22000-0000-000000-000-391202-24062	$0.00	$0.00	$30,000.00	$30,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-22012	$455.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-23011	$9,428.00	-$41.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-23012	$12,628.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-24011	$0.00	$8,168.00	$7,907.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-24012	$0.00	$3,067.00	$15,625.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-25012	$0.00	$0.00		$16,487.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-25013	$0.00	$0.00		$15,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26011		$0.00			$21,796.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26012		$0.00			$13,034.00	N/A
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26013		$0.00			$25,000.00	N/A
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-21020	$94,000.00	$75,000.00	$75,000.00	$17,698.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-22014	$16,275.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-22025	$63.00			$0.00		N/A
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-23014	$0.00	$7,601.00		$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-23017	$0.00	$22,041.00		$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-24017	$0.00	$0.00		$20,000.00	$55,101.00	175.5%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25014		$0.00			$40,000.00	N/A
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25015	$0.00	$0.00		$45,487.00	$11,183.00	-75.4%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25026	$0.00	$0.00		$37,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-26015		$0.00			$38,356.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-23051	$0.00	$0.00	$8,500.00	$8,500.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24051	$0.00	$0.00	$4,800.00	$4,800.00	$0.00	-100%

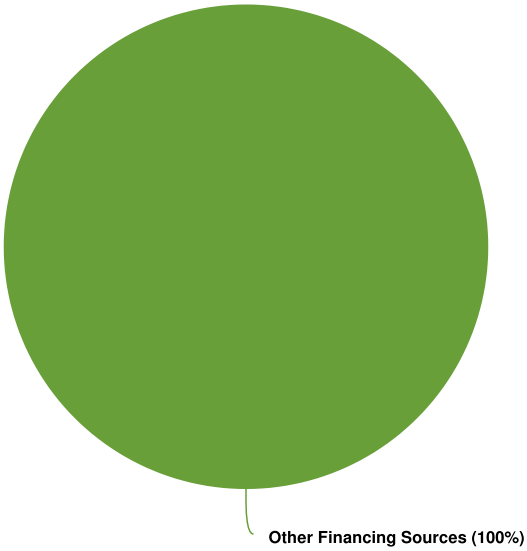
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24055	$0.00	$0.00	$2,000.00	$2,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24056	$0.00	$0.00	$2,500.00	$2,500.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24058	$0.00	$0.00	$10,000.00	$10,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-25056		$0.00			$2,500.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-25058		$0.00			$10,000.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-26055		$0.00			$21,299.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-26057		$0.00			$2,500.00	N/A
Oper Trsfr In General Fund	250-30-35100-0000-000000-000-391202-25051	$0.00	$0.00		$150,000.00	$0.00	-100%
Total Other Financing Sources:		**$250,397.44**	**$173,834.00**	**$331,936.00**	**$558,749.00**	**$463,865.00**	**-17%**
Total Multiple Grant Fund:		**$250,397.44**	**$173,834.00**	**$331,936.00**	**$558,749.00**	**$463,865.00**	**-17%**
Capital Improvements Fund							
Other Financing Sources							
Operating Trsfr In From Fd100	301-10-11000-0000-000000-000-391202		$6,496,500.00	$0.00		$245,000.00	N/A
Use of PY Fund Balance	301-10-11000-0000-000000-000-392501		$0.00	$500,000.00		$0.00	N/A
Total Other Financing Sources:			**$6,496,500.00**	**$500,000.00**		**$245,000.00**	**N/A**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Capital Improvements Fund:			**$6,496,500.00**	**$500,000.00**		**$245,000.00**	**N/A**
Solid Waste							
Other Financing Sources							
Operating Trsfr In From Fd100	540-40-45300-0000-000000-000-391202	$648,859.00	$645,354.00	$645,354.00	$646,074.00	$646,174.00	0%
Oper Trsfr In 17 SPLOST	540-40-45300-0000-000000-000-391237-D109	$272,350.00	$1,047,250.00	$1,047,250.00	$1,044,750.00	$0.00	-100%
Sale of Assets	540-40-45300-0000-000000-000-392100	$0.00	$29,525.00	$10,000.00	$1,000.00	$1,000.00	0%
Total Other Financing Sources:		**$921,209.00**	**$1,722,129.00**	**$1,702,604.00**	**$1,691,824.00**	**$647,174.00**	**-61.7%**
Total Solid Waste:		**$921,209.00**	**$1,722,129.00**	**$1,702,604.00**	**$1,691,824.00**	**$647,174.00**	**-61.7%**
Gaither's at Myrtle Creek Farm							
Other Financing Sources							
Oper Trsfr In General Fund	556-60-62200-0000-000000-000-391202	$165,384.00	$132,369.00	$132,369.00	$132,369.00	$0.00	-100%
Use of PY Fund Balance	556-60-62200-0000-000000-000-392501		$0.00			$112,599.00	N/A
Oper Trsfr In General Fund	556-60-62400-0000-000000-000-391202	$66,800.00	$70,665.00	$70,665.00	$70,665.00	$0.00	-100%
Use of PY Fund Balance	556-60-62400-0000-000000-000-392501		$0.00			$151,065.00	N/A
Total Other Financing Sources:		**$232,184.00**	**$203,034.00**	**$203,034.00**	**$203,034.00**	**$263,664.00**	**29.9%**
Total Gaither's at Myrtle Creek Farm:		**$232,184.00**	**$203,034.00**	**$203,034.00**	**$203,034.00**	**$263,664.00**	**29.9%**
Workers Compensation							
Other Financing Sources							
Use of PY Fund Balance	786-10-11000-0000-000000-000-392501	$0.00	$0.00	$150,000.00	$272,000.00	$292,000.00	7.4%

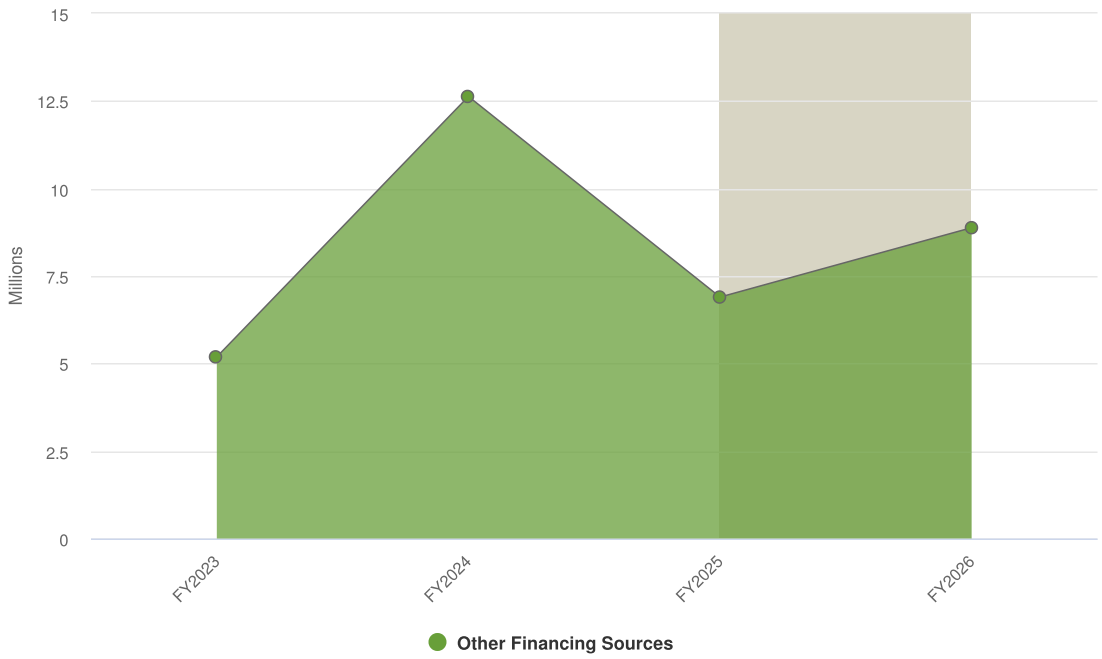
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Other Financing Sources:		**$0.00**	**$0.00**	**$150,000.00**	**$272,000.00**	**$292,000.00**	**7.4%**
Total Workers Compensation:		**$0.00**	**$0.00**	**$150,000.00**	**$272,000.00**	**$292,000.00**	**7.4%**
Public Facilities Authority							
Other Financing Sources							
Oper Trsfr In Fire Fund	900-80-80000-0000-000000-000-391230-D111	$566,330.00	$561,375.49	$565,649.00	$567,903.00	$571,025.00	0.5%
Total Other Financing Sources:		**$566,330.00**	**$561,375.49**	**$565,649.00**	**$567,903.00**	**$571,025.00**	**0.5%**
Total Public Facilities Authority:		**$566,330.00**	**$561,375.49**	**$565,649.00**	**$567,903.00**	**$571,025.00**	**0.5%**
Total:		**$5,190,154.70**	**$12,630,052.47**	**$6,754,500.00**	**$6,898,332.00**	**$8,880,728.00**	**28.7%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source							
Other Financing Sources							
General Government							
Oper Trsnfr In Hotel Fund	100-10-11000-0000-000000-000-391227		$0.00			$138,000.00	N/A
Sale of Assets	100-10-11000-0000-000000-000-392100	$168,590.00	$296,200.98	$0.00	$200,000.00	$10,000.00	-95%
Property Sale	100-10-11000-0000-000000-000-392200	$48,987.26	$0.00	$0.00	$0.00	$0.00	0%
Use of PY Fund Balance	100-10-11000-0000-000000-000-392501	$0.00	$0.00	$0.00	$1,142,424.00	$4,000,000.00	250.1%
Oper Trsfr In General Fund	250-10-11100-0000-000000-000-391202	$0.00	$0.00	$75,000.00	$76,082.00	$100,000.00	31.4%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operating Trsfr In From Fd100	301-10-11000-0000-000000-000-391202		$6,496,500.00	$0.00		$245,000.00	N/A
Use of PY Fund Balance	301-10-11000-0000-000000-000-392501		$0.00	$500,000.00		$0.00	N/A
Use of PY Fund Balance	786-10-11000-0000-000000-000-392501	$0.00	$0.00	$150,000.00	$272,000.00	$292,000.00	7.4%
Total General Government:		**$217,577.26**	**$6,792,700.98**	**$725,000.00**	**$1,690,506.00**	**$4,785,000.00**	**183.1%**
Judicial							
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23001	$32,548.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23003	$12,594.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23005	$40,842.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24001	$0.00	$15,740.00	$39,489.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24003	$0.00	$12,604.00	$16,844.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24005	$0.00	$29,654.00	$44,271.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25001	$0.00	$0.00		$55,775.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25003	$0.00	$0.00		$12,534.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25005	$0.00	$0.00		$46,308.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25011	$0.00	$0.00		$8,578.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26001		$0.00			$54,964.00	N/A
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26003		$0.00			$12,396.00	N/A
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26005		$0.00			$55,736.00	N/A
Operating Trsfr In From Fd100	250-20-21500-0000-000000-000-391202-CTRes	$28,056.86	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-CTVET	$3,507.58	$0.00		$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-22000-0000-000000-000-391202-24062	$0.00	$0.00	$30,000.00	$30,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-22012	$455.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-23011	$9,428.00	-$41.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-23012	$12,628.00	$0.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-24011	$0.00	$8,168.00	$7,907.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-24012	$0.00	$3,067.00	$15,625.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-25012	$0.00	$0.00		$16,487.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-25013	$0.00	$0.00		$15,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26011		$0.00			$21,796.00	N/A
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26012		$0.00			$13,034.00	N/A
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26013		$0.00			$25,000.00	N/A
Total Judicial:		**$140,059.44**	**$69,192.00**	**$154,136.00**	**$184,682.00**	**$182,926.00**	**-1%**
Public Safety							
Operating Trsfr In From Fd 271	100-30-35000-0000-000000-000-391230	$1,500,000.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	0%
Use of PY Fund Balance	209-30-33100-0000-000000-000-392501	$0.00	$0.00	$75,800.00	$0.00	$0.00	0%
Use of PY Fund Balance	212-30-33100-0000-000000-000-392501	$0.00	$0.00	$48,498.00	$12,398.00	$0.00	-100%
Operating Trsfr In From Fd100	215-30-38000-0000-000000-000-391202	$1,502,457.00	$1,676,979.00	$1,676,979.00	$750,000.00	$750,000.00	0%

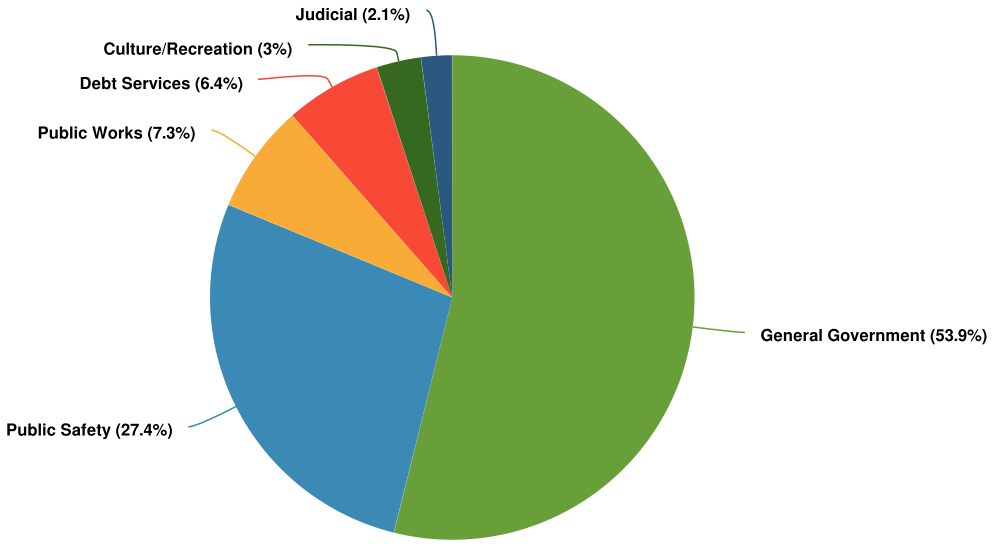
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-21020	$94,000.00	$75,000.00	$75,000.00	$17,698.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-22014	$16,275.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-22025	$63.00			$0.00		N/A
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-23014	$0.00	$7,601.00		$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-23017	$0.00	$22,041.00		$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-24017	$0.00	$0.00		$20,000.00	$55,101.00	175.5%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25014		$0.00			$40,000.00	N/A
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25015	$0.00	$0.00		$45,487.00	$11,183.00	-75.4%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25026	$0.00	$0.00		$37,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-26015		$0.00			$38,356.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-23051	$0.00	$0.00	$8,500.00	$8,500.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24051	$0.00	$0.00	$4,800.00	$4,800.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24055	$0.00	$0.00	$2,000.00	$2,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24056	$0.00	$0.00	$2,500.00	$2,500.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24058	$0.00	$0.00	$10,000.00	$10,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-25056		$0.00			$2,500.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-25058		$0.00			$10,000.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-26055		$0.00			$21,299.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-26057		$0.00			$2,500.00	N/A
Oper Trsfr In General Fund	250-30-35100-0000-000000-000-391202-25051	$0.00	$0.00		$150,000.00	$0.00	-100%
Total Public Safety:		**$3,112,795.00**	**$3,281,621.00**	**$3,404,077.00**	**$2,560,383.00**	**$2,430,939.00**	**-5.1%**
Public Works							
Operating Trsfr In From Fd100	540-40-45300-0000-000000-000-391202	$648,859.00	$645,354.00	$645,354.00	$646,074.00	$646,174.00	0%

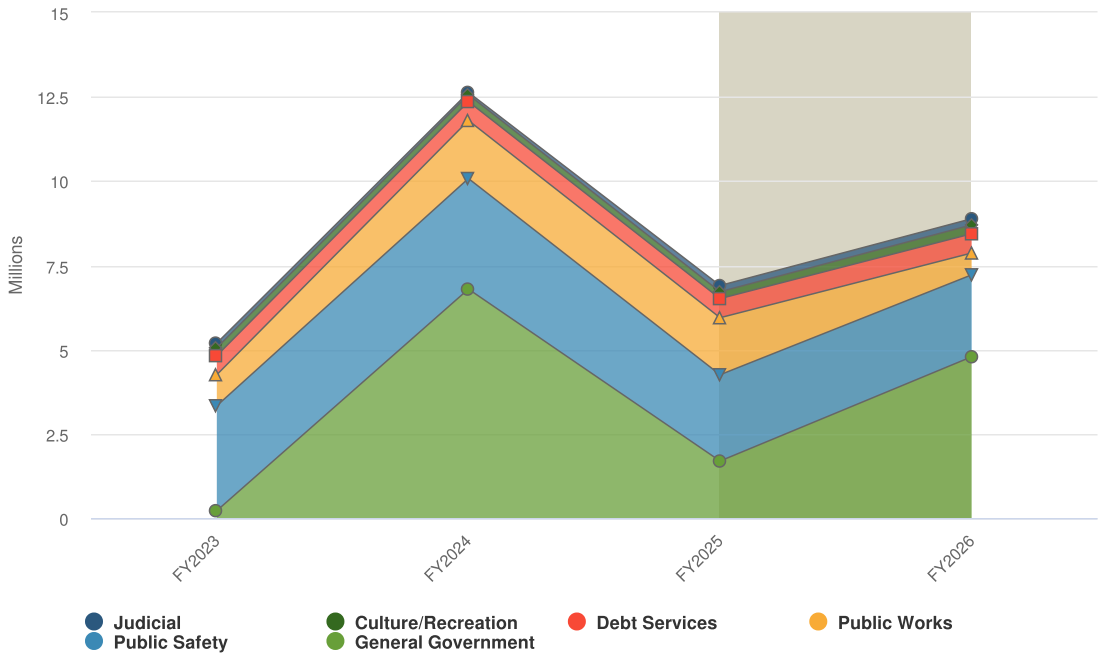
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In 17 SPLOST	540-40-45300-0000-000000-000-391237-D109	$272,350.00	$1,047,250.00	$1,047,250.00	$1,044,750.00	$0.00	-100%
Sale of Assets	540-40-45300-0000-000000-000-392100	$0.00	$29,525.00	$10,000.00	$1,000.00	$1,000.00	0%
Total Public Works:		**$921,209.00**	**$1,722,129.00**	**$1,702,604.00**	**$1,691,824.00**	**$647,174.00**	**-61.7%**
Culture/Recreation							
Oper Trsfr In General Fund	556-60-62200-0000-000000-000-391202	$165,384.00	$132,369.00	$132,369.00	$132,369.00	$0.00	-100%
Use of PY Fund Balance	556-60-62200-0000-000000-000-392501		$0.00			$112,599.00	N/A
Oper Trsfr In General Fund	556-60-62400-0000-000000-000-391202	$66,800.00	$70,665.00	$70,665.00	$70,665.00	$0.00	-100%
Use of PY Fund Balance	556-60-62400-0000-000000-000-392501		$0.00			$151,065.00	N/A
Total Culture/Recreation:		**$232,184.00**	**$203,034.00**	**$203,034.00**	**$203,034.00**	**$263,664.00**	**29.9%**
Debt Services							
Oper Trsfr In Fire Fund	900-80-80000-0000-000000-000-391230-D111	$566,330.00	$561,375.49	$565,649.00	$567,903.00	$571,025.00	0.5%
Total Debt Services:		**$566,330.00**	**$561,375.49**	**$565,649.00**	**$567,903.00**	**$571,025.00**	**0.5%**
Total Other Financing Sources:		**$5,190,154.70**	**$12,630,052.47**	**$6,754,500.00**	**$6,898,332.00**	**$8,880,728.00**	**28.7%**
Total Revenue Source:		**$5,190,154.70**	**$12,630,052.47**	**$6,754,500.00**	**$6,898,332.00**	**$8,880,728.00**	**28.7%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue							
General Government							
Non-Departmental / Gen Govt							
Other Financing Sources							
Oper Trsnfr In Hotel Fund	100-10-11000-0000-000000-000-391227		$0.00			$138,000.00	N/A
Sale of Assets	100-10-11000-0000-000000-000-392100	$168,590.00	$296,200.98	$0.00	$200,000.00	$10,000.00	-95%
Property Sale	100-10-11000-0000-000000-000-392200	$48,987.26	$0.00	$0.00	$0.00	$0.00	0%
Use of PY Fund Balance	100-10-11000-0000-000000-000-392501	$0.00	$0.00	$0.00	$1,142,424.00	$4,000,000.00	250.1%
Operating Trsfr In From Fd100	301-10-11000-0000-000000-000-391202		$6,496,500.00	$0.00		$245,000.00	N/A
Use of PY Fund Balance	301-10-11000-0000-000000-000-392501		$0.00	$500,000.00		$0.00	N/A
Use of PY Fund Balance	786-10-11000-0000-000000-000-392501	$0.00	$0.00	$150,000.00	$272,000.00	$292,000.00	7.4%
Total Other Financing Sources:		**$217,577.26**	**$6,792,700.98**	**$650,000.00**	**$1,614,424.00**	**$4,685,000.00**	**190.2%**
Total Non-Departmental / Gen Govt:		**$217,577.26**	**$6,792,700.98**	**$650,000.00**	**$1,614,424.00**	**$4,685,000.00**	**190.2%**
BOC & Staff							
Other Financing Sources							
Oper Trsfr In General Fund	250-10-11100-0000-000000-000-391202	$0.00	$0.00	$75,000.00	$76,082.00	$100,000.00	31.4%
Total Other Financing Sources:		**$0.00**	**$0.00**	**$75,000.00**	**$76,082.00**	**$100,000.00**	**31.4%**
Total BOC & Staff:		**$0.00**	**$0.00**	**$75,000.00**	**$76,082.00**	**$100,000.00**	**31.4%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total General Government:		**$217,577.26**	**$6,792,700.98**	**$725,000.00**	**$1,690,506.00**	**$4,785,000.00**	**183.1%**
Judicial							
Superior Court							
Other Financing Sources							
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23001	$32,548.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23003	$12,594.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-23005	$40,842.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24001	$0.00	$15,740.00	$39,489.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24003	$0.00	$12,604.00	$16,844.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-24005	$0.00	$29,654.00	$44,271.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25001	$0.00	$0.00		$55,775.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25003	$0.00	$0.00		$12,534.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25005	$0.00	$0.00		$46,308.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-25011	$0.00	$0.00		$8,578.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26001		$0.00			$54,964.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26003		$0.00			$12,396.00	N/A
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-26005		$0.00			$55,736.00	N/A
Operating Trsfr In From Fd100	250-20-21500-0000-000000-000-391202-CTRes	$28,056.86	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-21500-0000-000000-000-391202-CTVET	$3,507.58	$0.00		$0.00	$0.00	0%
Total Other Financing Sources:		**$117,548.44**	**$57,998.00**	**$100,604.00**	**$123,195.00**	**$123,096.00**	**-0.1%**
Total Superior Court:		**$117,548.44**	**$57,998.00**	**$100,604.00**	**$123,195.00**	**$123,096.00**	**-0.1%**
District Attorney							
Other Financing Sources							
Oper Trsfr In General Fund	250-20-22000-0000-000000-000-391202-24062	$0.00	$0.00	$30,000.00	$30,000.00	$0.00	-100%
Total Other Financing Sources:		**$0.00**	**$0.00**	**$30,000.00**	**$30,000.00**	**$0.00**	**-100%**
Total District Attorney:		**$0.00**	**$0.00**	**$30,000.00**	**$30,000.00**	**$0.00**	**-100%**
Juvenile Court							
Other Financing Sources							
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-22012	$455.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-23011	$9,428.00	-$41.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-23012	$12,628.00	$0.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-24011	$0.00	$8,168.00	$7,907.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-24012	$0.00	$3,067.00	$15,625.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-25012	$0.00	$0.00		$16,487.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-25013	$0.00	$0.00		$15,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26011		$0.00			$21,796.00	N/A
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26012		$0.00			$13,034.00	N/A
Oper Trsfr In General Fund	250-20-26000-0000-000000-000-391202-26013		$0.00			$25,000.00	N/A
Total Other Financing Sources:		**$22,511.00**	**$11,194.00**	**$23,532.00**	**$31,487.00**	**$59,830.00**	**90%**
Total Juvenile Court:		**$22,511.00**	**$11,194.00**	**$23,532.00**	**$31,487.00**	**$59,830.00**	**90%**
Total Judicial:		**$140,059.44**	**$69,192.00**	**$154,136.00**	**$184,682.00**	**$182,926.00**	**-1%**
Public Safety							
Sheriff's Office							
Other Financing Sources							
Use of PY Fund Balance	209-30-33100-0000-000000-000-392501	$0.00	$0.00	$75,800.00	$0.00	$0.00	0%
Use of PY Fund Balance	212-30-33100-0000-000000-000-392501	$0.00	$0.00	$48,498.00	$12,398.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-21020	$94,000.00	$75,000.00	$75,000.00	$17,698.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-22014	$16,275.00	$0.00	$0.00	$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-22025	$63.00			$0.00		N/A
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-23014	$0.00	$7,601.00		$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-23017	$0.00	$22,041.00		$0.00	$0.00	0%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-24017	$0.00	$0.00		$20,000.00	$55,101.00	175.5%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25014		$0.00			$40,000.00	N/A
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25015	$0.00	$0.00		$45,487.00	$11,183.00	-75.4%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-25026	$0.00	$0.00		$37,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-33100-0000-000000-000-391202-26015		$0.00			$38,356.00	N/A
Total Other Financing Sources:		**$110,338.00**	**$104,642.00**	**$199,298.00**	**$132,583.00**	**$144,640.00**	**9.1%**
Total Sheriff's Office:		**$110,338.00**	**$104,642.00**	**$199,298.00**	**$132,583.00**	**$144,640.00**	**9.1%**
County Fire Service							
Other Financing Sources							
Operating Trsfr In From Fd 271	100-30-35000-0000-000000-000-391230	$1,500,000.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	0%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-23051	$0.00	$0.00	$8,500.00	$8,500.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24051	$0.00	$0.00	$4,800.00	$4,800.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24055	$0.00	$0.00	$2,000.00	$2,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24056	$0.00	$0.00	$2,500.00	$2,500.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-24058	$0.00	$0.00	$10,000.00	$10,000.00	$0.00	-100%
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-25056		$0.00			$2,500.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-25058		$0.00			$10,000.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-26055		$0.00			$21,299.00	N/A
Oper Trsfr In General Fund	250-30-35000-0000-000000-000-391202-26057		$0.00			$2,500.00	N/A
Total Other Financing Sources:		**$1,500,000.00**	**$1,500,000.00**	**$1,527,800.00**	**$1,527,800.00**	**$1,536,299.00**	**0.6%**
Total County Fire Service:		**$1,500,000.00**	**$1,500,000.00**	**$1,527,800.00**	**$1,527,800.00**	**$1,536,299.00**	**0.6%**
Fire Administration / HQ							
Other Financing Sources							
Oper Trsfr In General Fund	250-30-35100-0000-000000-000-391202-25051	$0.00	$0.00		$150,000.00	$0.00	-100%
Total Other Financing Sources:		**$0.00**	**$0.00**	**$0.00**	**$150,000.00**	**$0.00**	**-100%**
Total Fire Administration / HQ:		**$0.00**	**$0.00**	**$0.00**	**$150,000.00**	**$0.00**	**-100%**
E-911							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Financing Sources							
Operating Trsfr In From Fd100	215-30-38000-0000-000000-000-391202	$1,502,457.00	$1,676,979.00	$1,676,979.00	$750,000.00	$750,000.00	0%
Total Other Financing Sources:		**$1,502,457.00**	**$1,676,979.00**	**$1,676,979.00**	**$750,000.00**	**$750,000.00**	**0%**
Total E-911:		**$1,502,457.00**	**$1,676,979.00**	**$1,676,979.00**	**$750,000.00**	**$750,000.00**	**0%**
Total Public Safety:		**$3,112,795.00**	**$3,281,621.00**	**$3,404,077.00**	**$2,560,383.00**	**$2,430,939.00**	**-5.1%**
Public Works							
Solid Waste Disposal							
Other Financing Sources							
Operating Trsfr In From Fd100	540-40-45300-0000-000000-000-391202	$648,859.00	$645,354.00	$645,354.00	$646,074.00	$646,174.00	0%
Oper Trsfr In 17 SPLOST	540-40-45300-0000-000000-000-391237-D109	$272,350.00	$1,047,250.00	$1,047,250.00	$1,044,750.00	$0.00	-100%
Sale of Assets	540-40-45300-0000-000000-000-392100	$0.00	$29,525.00	$10,000.00	$1,000.00	$1,000.00	0%
Total Other Financing Sources:		**$921,209.00**	**$1,722,129.00**	**$1,702,604.00**	**$1,691,824.00**	**$647,174.00**	**-61.7%**
Total Solid Waste Disposal:		**$921,209.00**	**$1,722,129.00**	**$1,702,604.00**	**$1,691,824.00**	**$647,174.00**	**-61.7%**
Total Public Works:		**$921,209.00**	**$1,722,129.00**	**$1,702,604.00**	**$1,691,824.00**	**$647,174.00**	**-61.7%**
Culture/Recreation							
Factory Shoals Park							
Other Financing Sources							
Oper Trsfr In General Fund	556-60-62200-0000-000000-000-391202	$165,384.00	$132,369.00	$132,369.00	$132,369.00	$0.00	-100%
Use of PY Fund Balance	556-60-62200-0000-000000-000-392501		$0.00			$112,599.00	N/A
Total Other Financing Sources:		**$165,384.00**	**$132,369.00**	**$132,369.00**	**$132,369.00**	**$112,599.00**	**-14.9%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2024 Proposed	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Factory Shoals Park:		**$165,384.00**	**$132,369.00**	**$132,369.00**	**$132,369.00**	**$112,599.00**	**-14.9%**
Gaither's at Myrtle Creek Farm							
Other Financing Sources							
Oper Trsfr In General Fund	556-60-62400-0000-000000-000-391202	$66,800.00	$70,665.00	$70,665.00	$70,665.00	$0.00	-100%
Use of PY Fund Balance	556-60-62400-0000-000000-000-392501		$0.00			$151,065.00	N/A
Total Other Financing Sources:		**$66,800.00**	**$70,665.00**	**$70,665.00**	**$70,665.00**	**$151,065.00**	**113.8%**
Total Gaither's at Myrtle Creek Farm:		**$66,800.00**	**$70,665.00**	**$70,665.00**	**$70,665.00**	**$151,065.00**	**113.8%**
Total Culture/Recreation:		**$232,184.00**	**$203,034.00**	**$203,034.00**	**$203,034.00**	**$263,664.00**	**29.9%**
Debt Services							
Debt Service							
Other Financing Sources							
Oper Trsfr In Fire Fund	900-80-80000-0000-000000-000-391230-D111	$566,330.00	$561,375.49	$565,649.00	$567,903.00	$571,025.00	0.5%
Total Other Financing Sources:		**$566,330.00**	**$561,375.49**	**$565,649.00**	**$567,903.00**	**$571,025.00**	**0.5%**
Total Debt Service:		**$566,330.00**	**$561,375.49**	**$565,649.00**	**$567,903.00**	**$571,025.00**	**0.5%**
Total Debt Services:		**$566,330.00**	**$561,375.49**	**$565,649.00**	**$567,903.00**	**$571,025.00**	**0.5%**
Total Revenue:		**$5,190,154.70**	**$12,630,052.47**	**$6,754,500.00**	**$6,898,332.00**	**$8,880,728.00**	**28.7%**

DEPARTMENTS

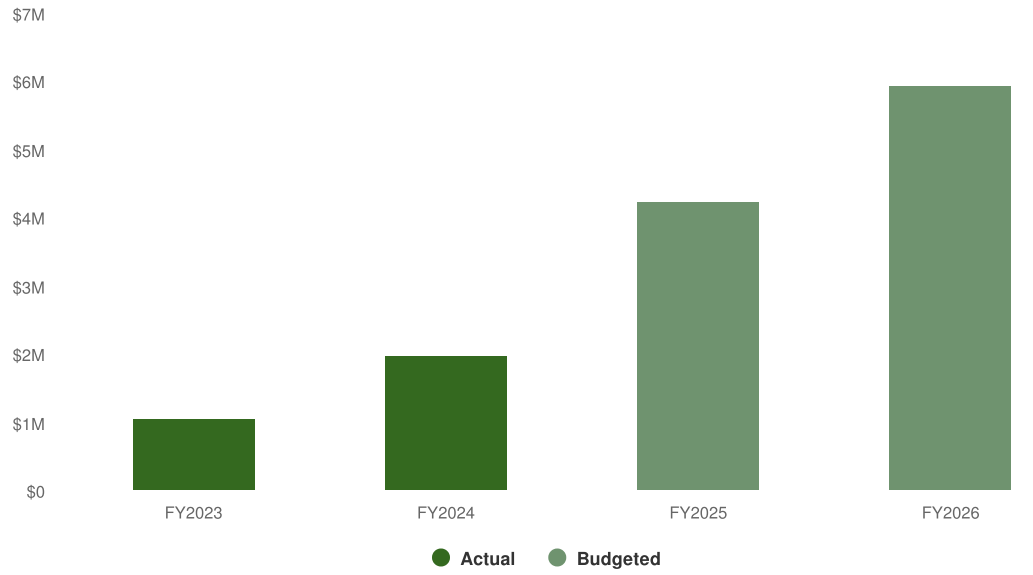
Non-Departmental (11000)

The Non-Departmental department holds items that are not necessarily overseen by a county department, such as contingencies and other employee benefits.

Expenditures Summary

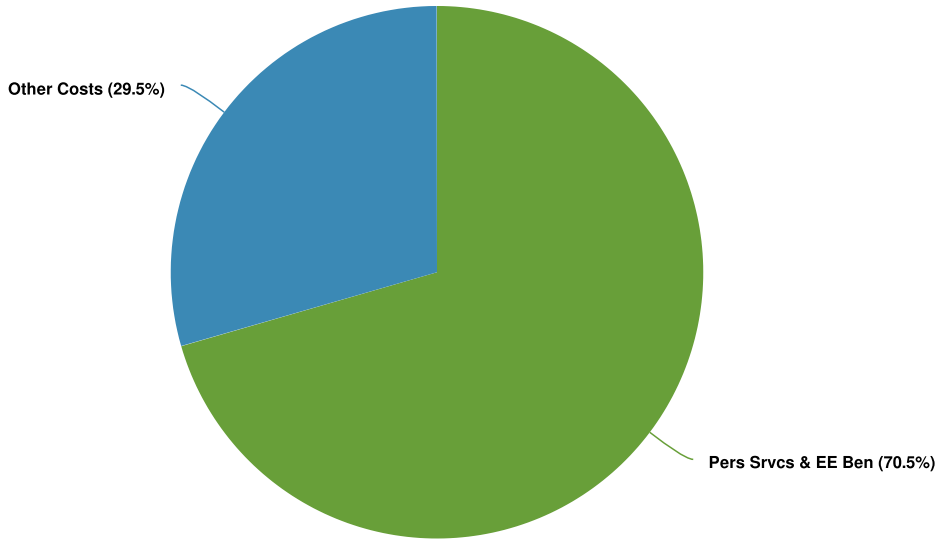
$5,938,000 $1,688,000
(39.72% vs. prior year)

Non-Departmental (11000) Proposed and Historical Budget vs. Actual

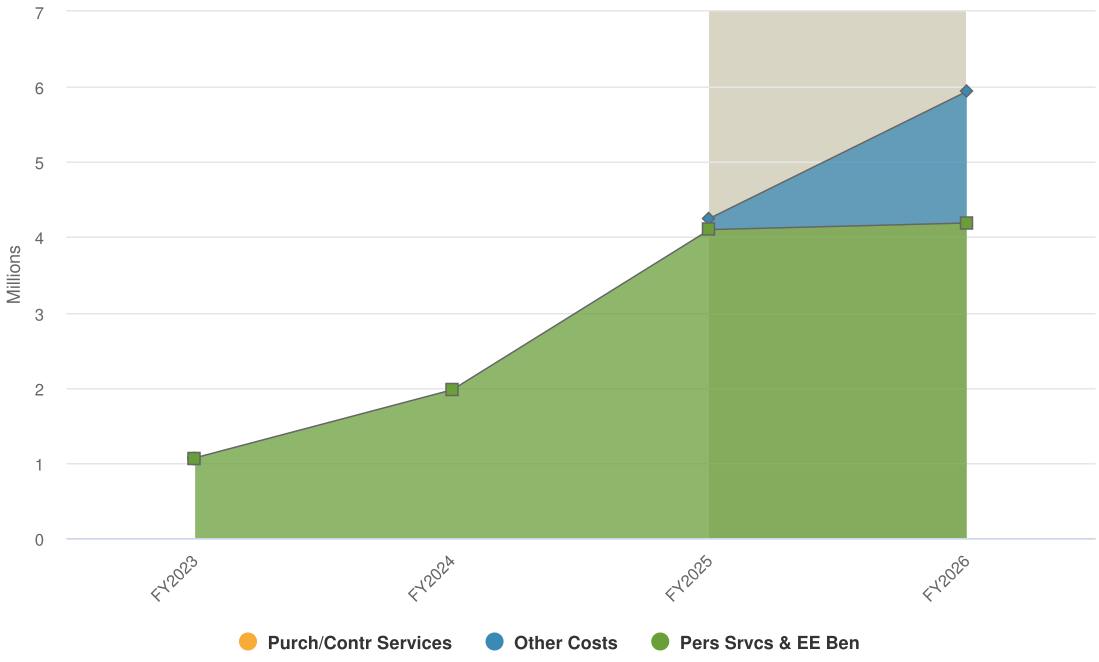


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Health Insurance	100-10-11000-0000-000000-000-512110	$3.03	$3.03	$0.00	$0.00	0%
Social Security (FICA) contr	100-10-11000-0000-000000-000-512200	$30,417.88	$36,404.87	$35,000.00	$38,000.00	8.6%
Retirement Contributions	100-10-11000-0000-000000-000-512400	$650,146.98	$1,896,525.75	$4,000,000.00	$4,000,000.00	0%
Other Employee Benefits	100-10-11000-0000-000000-000-512900	$465,125.28	$491,858.17	$465,000.00	$500,000.00	7.5%
Reimbursement of Salary	100-10-11000-0000-000000-000-519999	-$79,701.69	-$453,779.65	-$400,000.00	-$350,000.00	-12.5%
Total Pers Srvcs & EE Ben:		**$1,065,991.48**	**$1,971,012.17**	**$4,100,000.00**	**$4,188,000.00**	**2.1%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-11000-0000-000000-000-521200	$324.24	$0.00	$0.00	$0.00	0%
Total Purch/Contr Services:		**$324.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
Other Costs						
Contingency - New Positions	100-10-11000-0000-000000-000-579003	$0.00	$0.00	$0.00	$1,750,000.00	N/A
Reserve for fiscal yr changes	100-10-11000-0000-000000-000-579005	$0.00	$0.00	$150,000.00	$0.00	-100%
Total Other Costs:		**$0.00**	**$0.00**	**$150,000.00**	**$1,750,000.00**	**1,066.7%**
Total Expense Objects:		**$1,066,315.72**	**$1,971,012.17**	**$4,250,000.00**	**$5,938,000.00**	**39.7%**

BOC (11100)

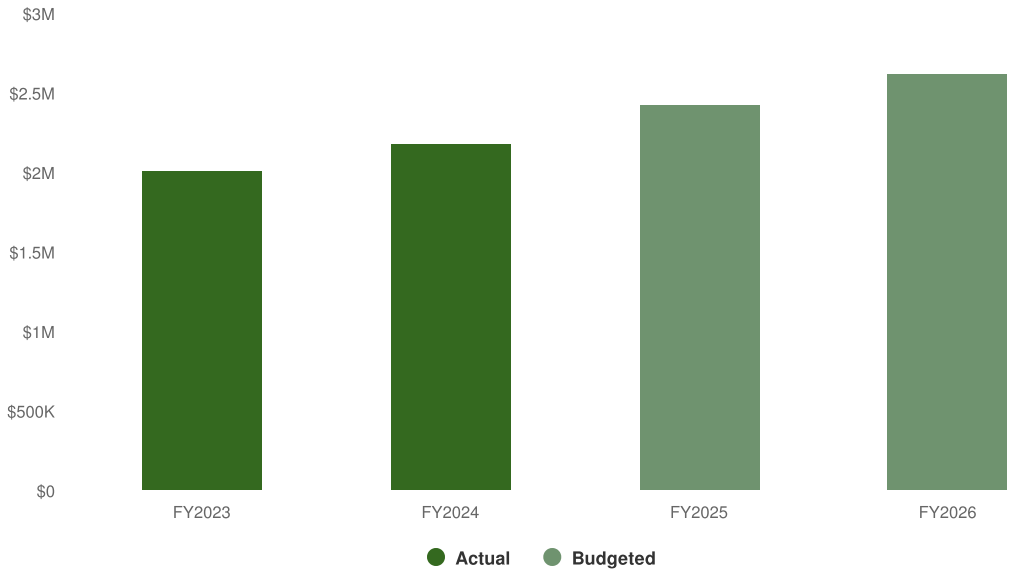
Linda Hays
Chairman

The Board of Commissioners department consists of the Chairman, Commissioners, County Clerk and their support staff.

Expenditures Summary

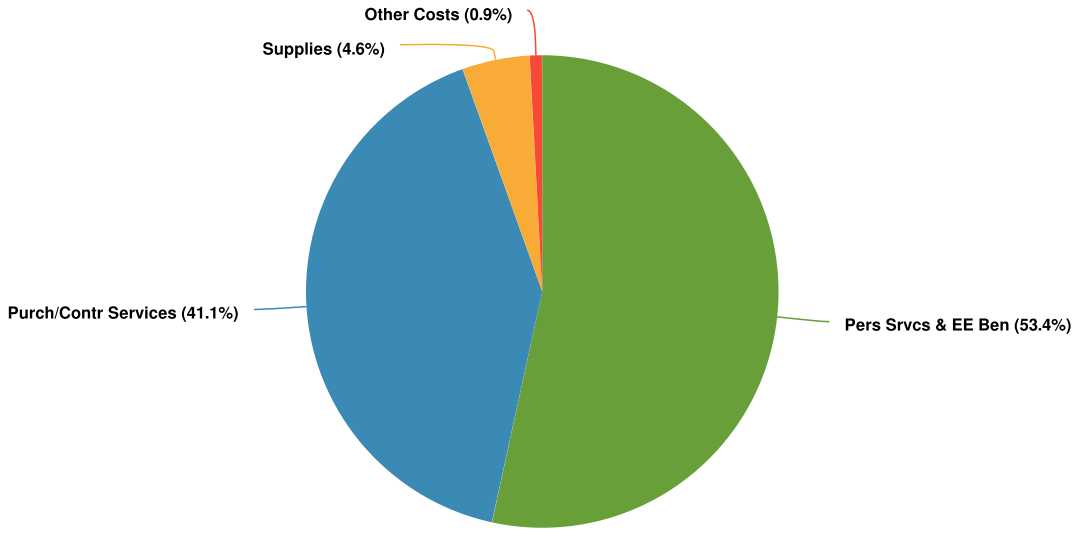
$2,618,469 **$191,388**
(7.89% vs. prior year)

BOC (11100) Proposed and Historical Budget vs. Actual

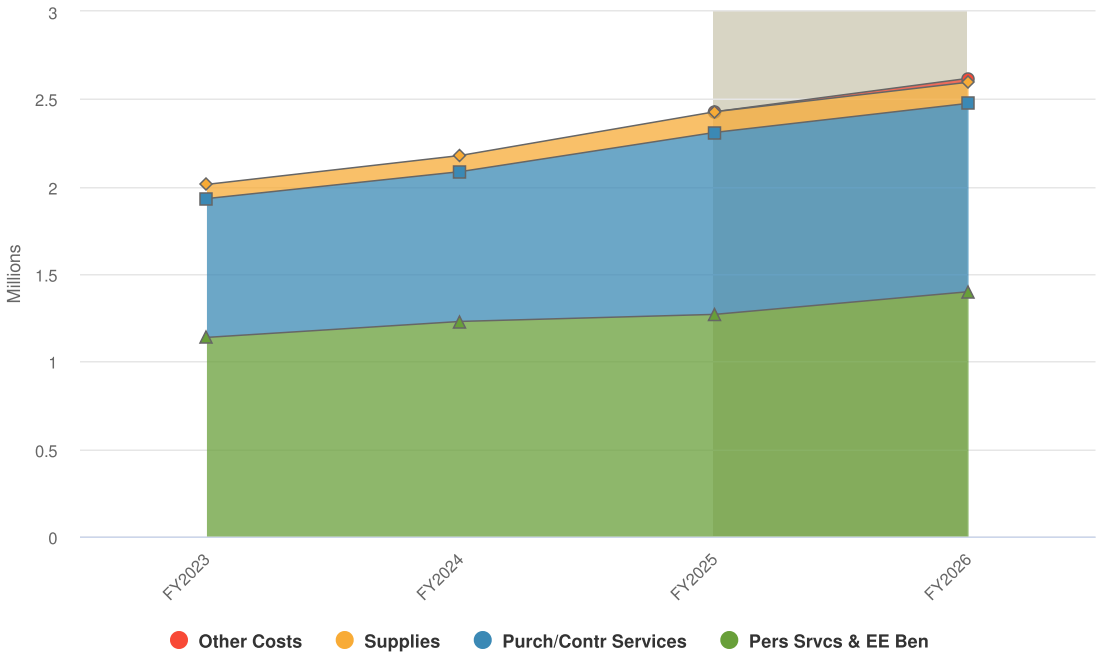


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-11100-0000-000000-000-511100	$846,408.12	$938,729.78	$963,559.00	$1,043,392.00	8.3%
Health Insurance	100-10-11100-0000-000000-000-512110	$178,185.01	$164,806.99	$181,860.00	$229,545.00	26.2%
Life Insurance	100-10-11100-0000-000000-000-512120	$1,312.94	$1,428.31	$1,178.00	$1,476.00	25.3%
Social Security (FICA) contr	100-10-11100-0000-000000-000-512200	$62,007.86	$70,182.79	$71,355.00	$72,931.00	2.2%
Retirement Contributions	100-10-11100-0000-000000-000-512400	$49,972.84	$47,907.38	$50,297.00	$51,550.00	2.5%
Other Employee Benefits	100-10-11100-0000-000000-000-512900	$0.00	$6,000.00	$1,000.00	$0.00	-100%
Reimbursement of Salary	100-10-11100-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$1,137,739.93**	**$1,229,055.25**	**$1,269,249.00**	**$1,398,894.00**	**10.2%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-11100-0000-000000-000-521200	$89,065.02	$73,768.54	$50,000.00	$50,000.00	0%
Legal Services	100-10-11100-0000-000000-000-521210	$411,578.26	$529,093.47	$650,000.00	$0.00	-100%
Legal Services	100-10-11100-0000-000000-000-521210-L0001	$0.00	$0.00	$0.00	$650,000.00	N/A
Indigent Defense Legal Svcs	100-10-11100-0000-000000-000-521215	$8,828.00	$1,115.00	$2,500.00	$2,500.00	0%
Pauper Expense	100-10-11100-0000-000000-000-521235	$3,900.00	$5,700.00	$5,000.00	$7,800.00	56%
Repairs & Maint - Equipment	100-10-11100-0000-000000-000-522210	$0.00	$0.00	$0.00	$2,000.00	N/A
Repairs & Maint-Vehicles	100-10-11100-0000-000000-000-522215	$1,479.79	$1,092.01	$2,000.00	$2,000.00	0%
Maintenance Agreements	100-10-11100-0000-000000-000-522250	$50,727.03	$31,284.10	$37,000.00	$37,000.00	0%
Rental of Equipment & Vehicles	100-10-11100-0000-000000-000-522320	$3,398.98	$8,258.30	$1,500.00	$7,000.00	366.7%
PO Liability/Employee Bond	100-10-11100-0000-000000-000-523110	$292.50	$632.50	$1,500.00	$2,000.00	33.3%
Telephone/Pagers/Mobile	100-10-11100-0000-000000-000-523220	$8,064.09	$8,603.27	$6,500.00	$6,500.00	0%
Postage	100-10-11100-0000-000000-000-523230	$148.40	$96.55	$1,200.00	$1,200.00	0%
Advertising	100-10-11100-0000-000000-000-523300	$13,177.79	$12,382.86	$19,000.00	$19,000.00	0%
Advertising	100-10-11100-0000-000000-000-523300-NCDAY	$0.00	$544.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Printing & Binding	100-10-11100-0000-000000-000-523400	$0.00	$240.00	$1,500.00	$1,500.00	0%
Travel Meals Lodging Mileage	100-10-11100-0000-000000-000-523500	$25,607.68	$29,712.45	$6,006.00	$14,000.00	133.1%
Dues & Fees	100-10-11100-0000-000000-000-523600	$18,803.89	$15,200.12	$35,000.00	$35,000.00	0%
Local Government Fees	100-10-11100-0000-000000-000-523605	$107,601.90	$111,533.91	$130,000.00	$130,000.00	0%
Education & Training	100-10-11100-0000-000000-000-523700	$24,966.42	$10,643.74	$18,000.00	$18,000.00	0%
Contract Labor	100-10-11100-0000-000000-000-523850	$0.00	$0.00	$0.00	$18,000.00	N/A
Other Contracted Services	100-10-11100-0000-000000-000-523900	$25,594.41	$11,779.16	$70,000.00	$70,000.00	0%
Indexing & Recording	100-10-11100-0000-000000-000-523920	$0.00	$4,614.27	$3,000.00	$3,000.00	0%
Total Purch/Contr Services:		**$793,234.16**	**$856,294.25**	**$1,039,706.00**	**$1,076,500.00**	**3.5%**
Supplies						
Gen Operating Supplies & Mats	100-10-11100-0000-000000-000-531100	$28,965.98	$20,303.01	$15,000.00	$15,000.00	0%
Event Supplies	100-10-11100-0000-000000-000-531170	$14,784.39	$29,096.58	$75,000.00	$75,000.00	0%
Event Supplies	100-10-11100-0000-000000-000-531170-BICEN	$15,524.25	$0.00	$0.00	$0.00	0%
Gasoline/Diesel	100-10-11100-0000-000000-000-531270	$5,165.57	$5,057.24	$5,500.00	$5,500.00	0%
Food	100-10-11100-0000-000000-000-531300	$5,066.82	$4,405.47	$5,000.00	$5,000.00	0%
Books & Periodicals	100-10-11100-0000-000000-000-531400	$0.00	$2,956.07	$125.00	$200.00	60%
Small Equipment < $5,000	100-10-11100-0000-000000-000-531600	$8,886.80	$9,856.35	$15,000.00	$15,000.00	0%
Uniforms	100-10-11100-0000-000000-000-531740	$2,740.52	$20,587.52	$2,500.00	$5,000.00	100%
Total Supplies:		**$81,134.33**	**$92,262.24**	**$118,125.00**	**$120,700.00**	**2.2%**
Other Costs						
Intergovt - Cov Airport	100-10-11100-0000-000000-000-571012	$0.00	$0.00	$1.00	$22,375.00	2,237,400%
Total Other Costs:		**$0.00**	**$0.00**	**$1.00**	**$22,375.00**	**2,237,400%**
Total Expense Objects:		**$2,012,108.42**	**$2,177,611.74**	**$2,427,081.00**	**$2,618,469.00**	**7.9%**

Elections (14000)

Angela White-Davis
Election & Registrations Director

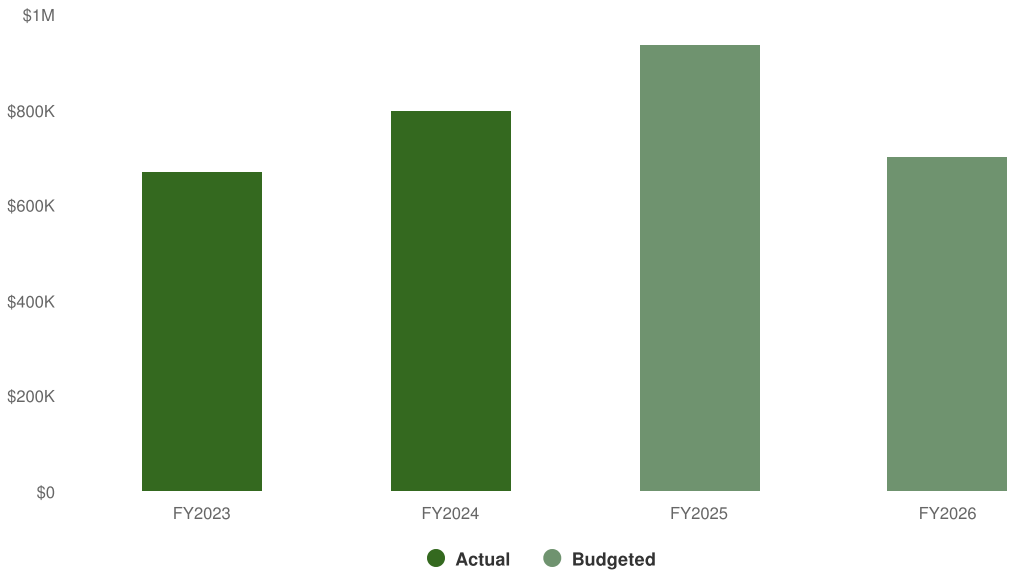
Mission Statement

To conduct voter registration and voting in Newton County in an efficient and trustworthy manner.

Expenditures Summary

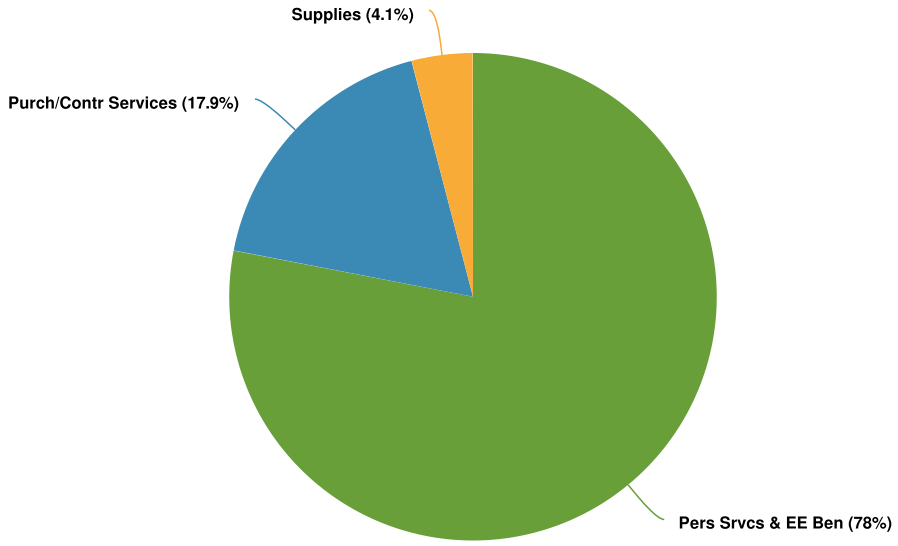
$701,023 **-$235,737**
(-25.17% vs. prior year)

Elections (14000) Proposed and Historical Budget vs. Actual

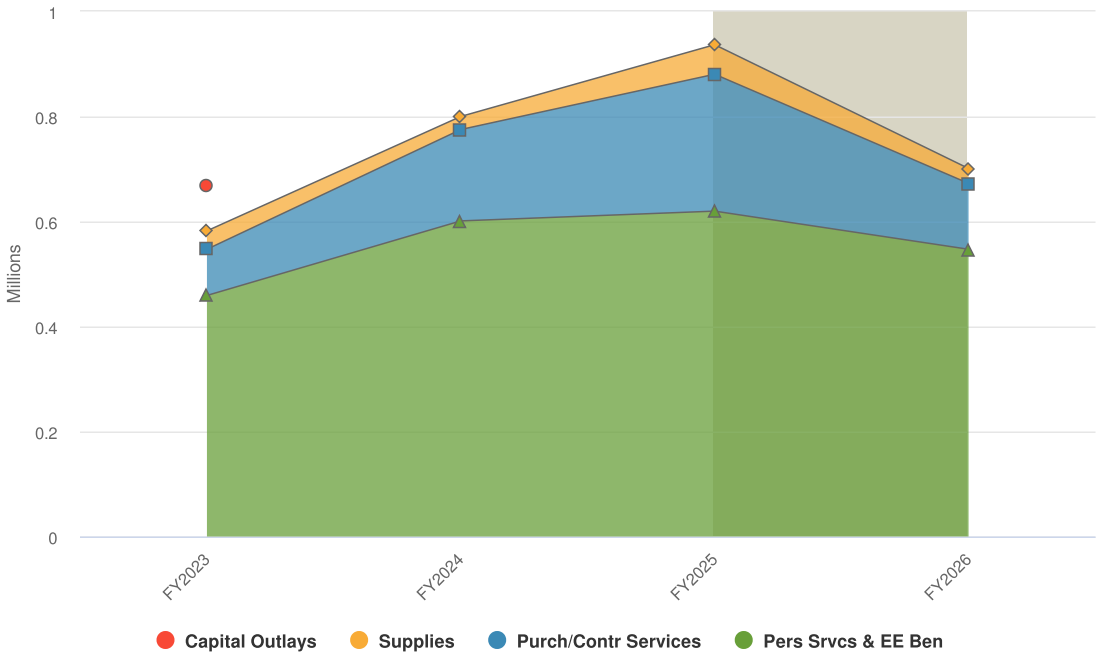


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-14000-0000-000000-000-511100	$253,185.71	$274,732.79	$298,204.00	$368,279.00	23.5%
Poll Workers	100-10-14000-0000-000000-000-511105	$153,634.74	$266,543.73	$256,900.00	$75,000.00	-70.8%
Overtime	100-10-14000-0000-000000-000-511300	$0.00	$82.22	$0.00	$0.00	0%
Health Insurance	100-10-14000-0000-000000-000-512110	$12,617.68	$18,467.66	$26,077.00	$57,117.00	119%
Life Insurance	100-10-14000-0000-000000-000-512120	$390.55	$400.49	$446.00	$431.00	-3.4%
Social Security (FICA) contr	100-10-14000-0000-000000-000-512200	$26,443.80	$27,252.05	$22,358.00	$26,998.00	20.8%
Retirement Contributions	100-10-14000-0000-000000-000-512400	$12,865.47	$13,653.81	$15,775.00	$19,298.00	22.3%
Total Pers Srvcs & EE Ben:		**$459,137.95**	**$601,132.75**	**$619,760.00**	**$547,123.00**	**-11.7%**
Purch/Contr Services						
Technical Services	100-10-14000-0000-000000-000-521300	$44,790.58	$64,922.07	$135,000.00	$40,000.00	-70.4%
Repairs & Maint - Equipment	100-10-14000-0000-000000-000-522210	$1,470.00	$175.00	$2,500.00	$3,000.00	20%
Maintenance Agreements	100-10-14000-0000-000000-000-522250	$2,985.13	$13,367.72	$18,000.00	$12,000.00	-33.3%
Rental of Equipment & Vehicles	100-10-14000-0000-000000-000-522320	$6,885.55	$5,291.42	$5,000.00	$5,000.00	0%
Telephone/Pagers/Mobile	100-10-14000-0000-000000-000-523220	$1,414.48	$1,413.69	$2,500.00	$2,500.00	0%
Postage	100-10-14000-0000-000000-000-523230	$18,249.96	$68,795.91	$45,250.00	$35,500.00	-21.5%
Advertising	100-10-14000-0000-000000-000-523300	$3,594.12	$8,169.54	$1,500.00	$2,500.00	66.7%
Travel Meals Lodging Mileage	100-10-14000-0000-000000-000-523500	$5,343.96	$2,763.21	$5,000.00	$6,500.00	30%
Dues & Fees	100-10-14000-0000-000000-000-523600	$261.00	$90.00	$300.00	$500.00	66.7%
Education & Training	100-10-14000-0000-000000-000-523700	$1,200.00	$0.00	$500.00	$2,500.00	400%
Contract Labor	100-10-14000-0000-000000-000-523850	$873.75	$0.00	$32,700.00	$0.00	-100%
Other Contracted Services	100-10-14000-0000-000000-000-523900	$5,691.46	$13,403.54	$12,000.00	$15,000.00	25%
Reimbursement of expenses	100-10-14000-0000-000000-000-529999	-$4,739.13	-$4,308.76	$500.00	$500.00	0%
Total Purch/Contr Services:		**$88,020.86**	**$174,083.34**	**$260,750.00**	**$125,500.00**	**-51.9%**
Supplies						

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Gen Operating Supplies & Mats	100-10-14000-0000-000000-000-531100	$21,273.04	$9,880.11	$50,000.00	$20,000.00	-60%
Gasoline/Diesel	100-10-14000-0000-000000-000-531270	$17.42	$0.00	$0.00	$650.00	N/A
Food	100-10-14000-0000-000000-000-531300	$720.52	$1,401.52	$1,000.00	$2,000.00	100%
Books & Periodicals	100-10-14000-0000-000000-000-531400	$74.77	$0.00	$250.00	$750.00	200%
Small Equipment < $5,000	100-10-14000-0000-000000-000-531600	$12,939.01	$13,620.93	$5,000.00	$5,000.00	0%
Total Supplies:		**$35,024.76**	**$24,902.56**	**$56,250.00**	**$28,400.00**	**-49.5%**
Capital Outlays						
Other Equipment	100-10-14000-0000-000000-000-542500	$86,651.24	$0.00	$0.00	$0.00	0%
Total Capital Outlays:		**$86,651.24**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$668,834.81**	**$800,118.65**	**$936,760.00**	**$701,023.00**	**-25.2%**

Finance (15100)

Brittany White
Finance Director

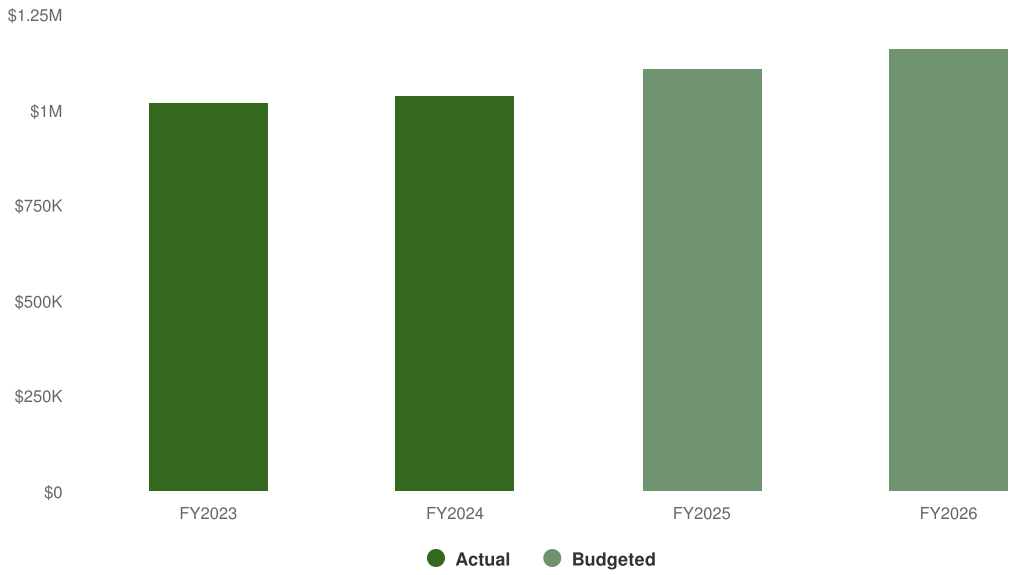
Mission Statement

The mission of the Finance Department is to provide timely and accurate financial information using the general accepted accounting principles of internal and external customers, while ensuring citizens the department operating in the most efficient manner.

Expenditures Summary

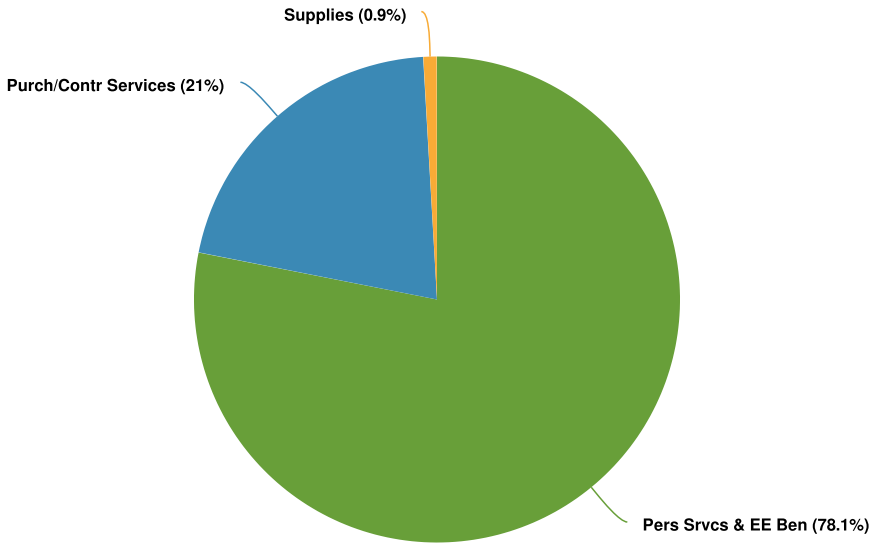
$1,159,842 **$50,739**
(4.57% vs. prior year)

Finance (15100) Proposed and Historical Budget vs. Actual

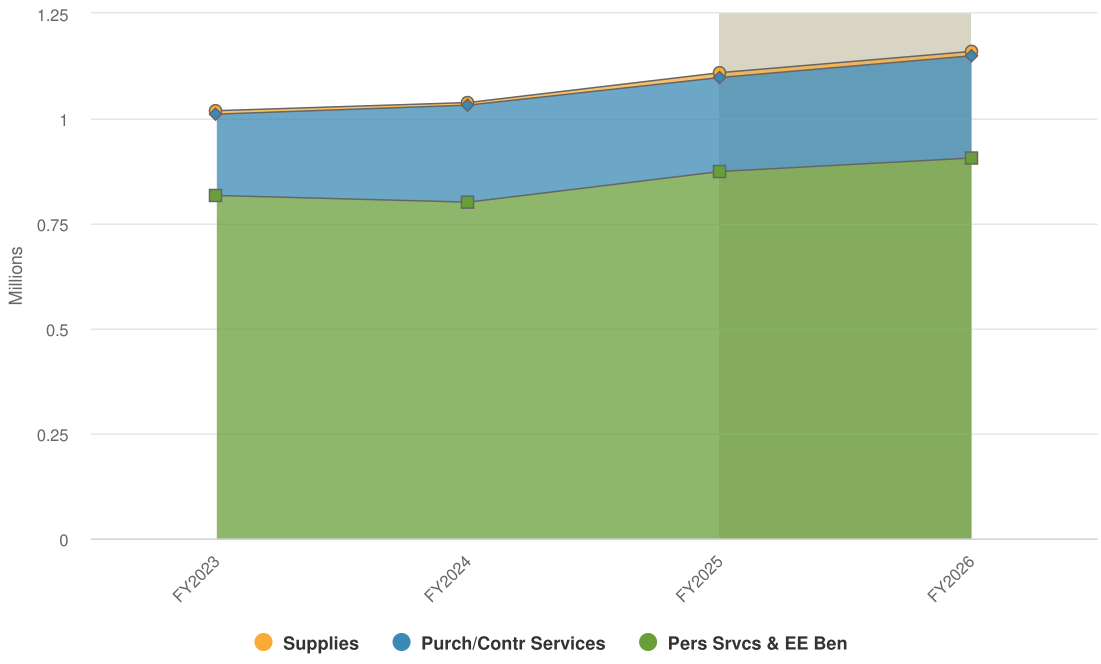


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-15100-0000-000000-000-511100	$631,713.92	$599,379.21	$653,831.00	$693,238.00	6%
Health Insurance	100-10-15100-0000-000000-000-512110	$103,864.50	$94,623.15	$132,618.00	$121,545.00	-8.3%
Life Insurance	100-10-15100-0000-000000-000-512120	$866.24	$762.85	$849.00	$827.00	-2.6%
Social Security (FICA) contr	100-10-15100-0000-000000-000-512200	$47,201.83	$46,709.08	$48,261.00	$51,599.00	6.9%
Retirement Contributions	100-10-15100-0000-000000-000-512400	$37,098.70	$36,397.94	$38,250.00	$38,695.00	1.2%
Other Employee Benefits	100-10-15100-0000-000000-000-512900	$0.00	$24,000.00	$0.00	$0.00	0%
Reimbursement of Salary	100-10-15100-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Reimbursement of Salary	100-10-15100-0000-000000-000-519999-f2303	-$3,860.56	-$1,015.14	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$816,737.79**	**$800,857.09**	**$873,809.00**	**$905,904.00**	**3.7%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-15100-0000-000000-000-521200	$71,200.00	$100,400.00	$85,025.00	$101,000.00	18.8%
Maintenance Agreements	100-10-15100-0000-000000-000-522250	$99,987.88	$111,068.40	$103,240.00	$108,248.00	4.9%
Rental of Equipment & Vehicles	100-10-15100-0000-000000-000-522320	$8,704.68	$8,068.71	$5,705.00	$8,780.00	53.9%
PO Liability/Employee Bond	100-10-15100-0000-000000-000-523110	$0.00	$20.00	$0.00	$0.00	0%
Telephone/Pagers/Mobile	100-10-15100-0000-000000-000-523220	$1,647.33	$0.00	$0.00	$480.00	N/A
Postage	100-10-15100-0000-000000-000-523230	$4,599.59	$3,788.56	$5,000.00	$5,000.00	0%
Advertising	100-10-15100-0000-000000-000-523300	$2,020.00	$3,350.00	$4,400.00	$5,600.00	27.3%
Travel Meals Lodging Mileage	100-10-15100-0000-000000-000-523500	$9.17	$56.28	$5,000.00	$2,500.00	-50%
Dues & Fees	100-10-15100-0000-000000-000-523600	$3,615.13	$3,514.77	$6,404.00	$5,000.00	-21.9%
Education & Training	100-10-15100-0000-000000-000-523700	$1,146.00	$238.00	$7,190.00	$5,000.00	-30.5%
Other Contracted Services	100-10-15100-0000-000000-000-523900	$729.99	$524.00	$1,830.00	$1,830.00	0%
Total Purch/Contr Services:		**$193,659.77**	**$231,028.72**	**$223,794.00**	**$243,438.00**	**8.8%**
Supplies						

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Gen Operating Supplies & Mats	100-10-15100-0000-000000-000-531100	$8,047.38	$6,120.06	$10,500.00	$10,500.00	0%
Small Equipment < $5,000	100-10-15100-0000-000000-000-531600	$149.99	$0.00	$1,000.00	$0.00	-100%
Total Supplies:		**$8,197.37**	**$6,120.06**	**$11,500.00**	**$10,500.00**	**-8.7%**
Total Expense Objects:		**$1,018,594.93**	**$1,038,005.87**	**$1,109,103.00**	**$1,159,842.00**	**4.6%**

Information Systems (15350)

Micahel Bodine
Information Systems Director

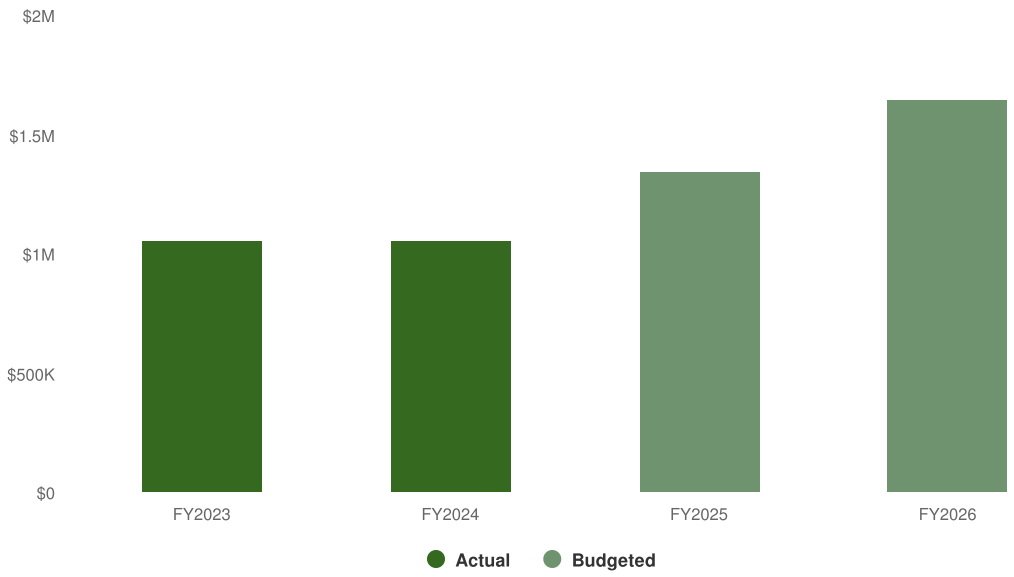
Mission Statement

The mission of the Newton County Information Services Department is to implement cost-effective development, implementation, support, and general improvement of the network infrastructure to meet current and future needs. Provide training and governance for the use of networks and operating systems and will continually evaluate the quality and delivery of information resources, making infrastructure changes as technology and network threats evolve.

Expenditures Summary

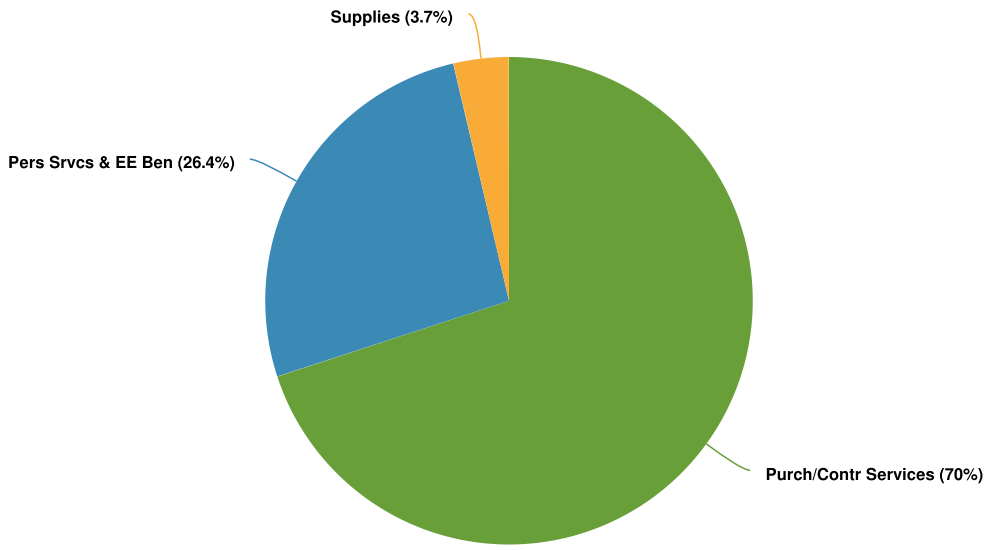
$1,646,905 **$303,113**
(22.56% vs. prior year)

Information Systems (15350) Proposed and Historical Budget vs. Actual

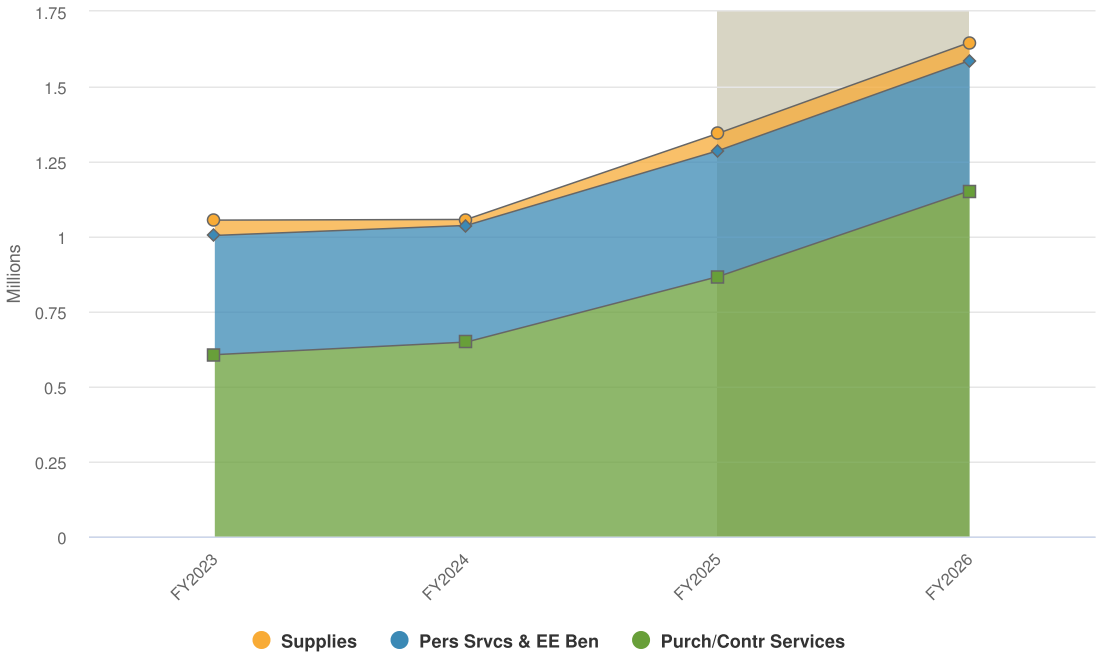


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-15350-0000-000000-000-511100	$279,620.92	$273,989.98	$292,598.00	$311,539.00	6.5%
Health Insurance	100-10-15350-0000-000000-000-512110	$80,401.29	$77,980.68	$87,930.00	$81,738.00	-7%
Life Insurance	100-10-15350-0000-000000-000-512120	$355.00	$311.85	$333.00	$322.00	-3.3%
Social Security (FICA) contr	100-10-15350-0000-000000-000-512200	$20,398.99	$20,115.81	$21,429.00	$22,757.00	6.2%
Retirement Contributions	100-10-15350-0000-000000-000-512400	$16,777.19	$16,359.59	$17,561.00	$17,833.00	1.5%
Reimbursement of Salary	100-10-15350-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$397,406.55**	**$388,757.91**	**$419,851.00**	**$434,189.00**	**3.4%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-15350-0000-000000-000-521200	$26,075.00	$600.00	$80,000.00	$35,000.00	-56.2%
Repairs & Maint - Equipment	100-10-15350-0000-000000-000-522210	$0.00	$0.00	$0.00	$35,000.00	N/A
Maintenance Agreements	100-10-15350-0000-000000-000-522250	$241,553.51	$248,175.81	$393,241.00	$538,436.00	36.9%
Telephone/Pagers/Mobile	100-10-15350-0000-000000-000-523220	$318,123.35	$383,695.37	$370,049.00	$486,480.00	31.5%
Postage	100-10-15350-0000-000000-000-523230	$79.56	$9.65	$100.00	$0.00	-100%
Travel Meals Lodging Mileage	100-10-15350-0000-000000-000-523500	$1,472.26	$0.00	$3,000.00	$5,000.00	66.7%
Dues & Fees	100-10-15350-0000-000000-000-523600	$319.88	$159.88	$400.00	$500.00	25%
Education & Training	100-10-15350-0000-000000-000-523700	$15,711.00	$15,477.80	$14,451.00	$52,000.00	259.8%
Other Contracted Services	100-10-15350-0000-000000-000-523900	$2,738.47	$0.00	$5,000.00	$0.00	-100%
Total Purch/Contr Services:		**$606,073.03**	**$648,118.51**	**$866,241.00**	**$1,152,416.00**	**33%**
Supplies						
Gen Operating Supplies & Mats	100-10-15350-0000-000000-000-531100	$6,932.96	$2,736.37	$7,500.00	$10,000.00	33.3%
Gasoline/Diesel	100-10-15350-0000-000000-000-531270	$235.65	$361.43	$200.00	$300.00	50%
Small Equipment < $5,000	100-10-15350-0000-000000-000-531600	$43,952.46	$16,859.01	$50,000.00	$50,000.00	0%
Total Supplies:		**$51,121.07**	**$19,956.81**	**$57,700.00**	**$60,300.00**	**4.5%**
Total Expense Objects:		**$1,054,600.65**	**$1,056,833.23**	**$1,343,792.00**	**$1,646,905.00**	**22.6%**

GIS (15360)

Ernest Smith
Interim GIS Director

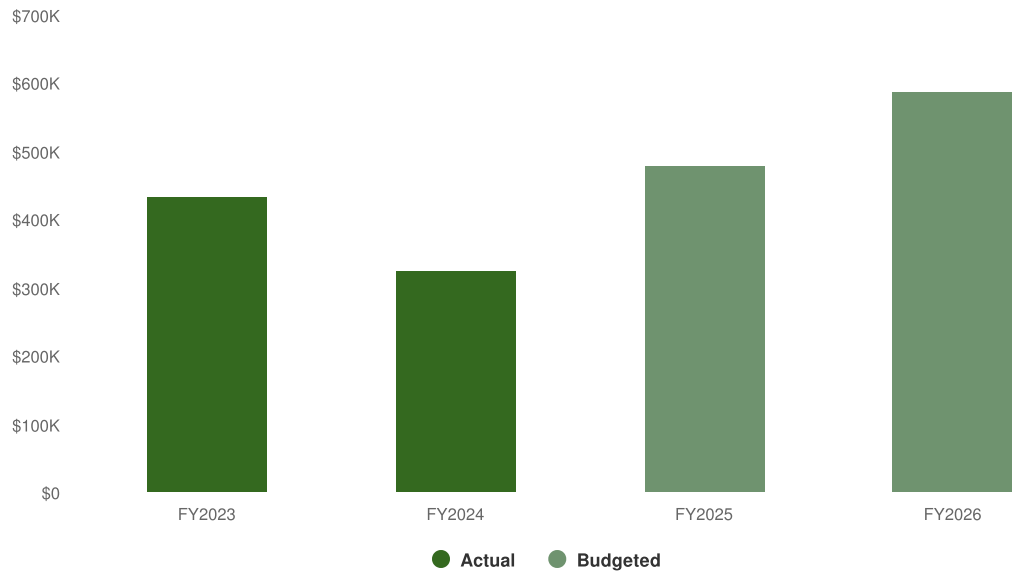
Mission Statement

The mission of the Geographic Information Systems (GIS) Dept. is to deliver mapping and location-based products and services, that enables elected officials, county staff, and our citizens to make well informed decisions that have a positive impact on the #OneNewton community.

Expenditures Summary

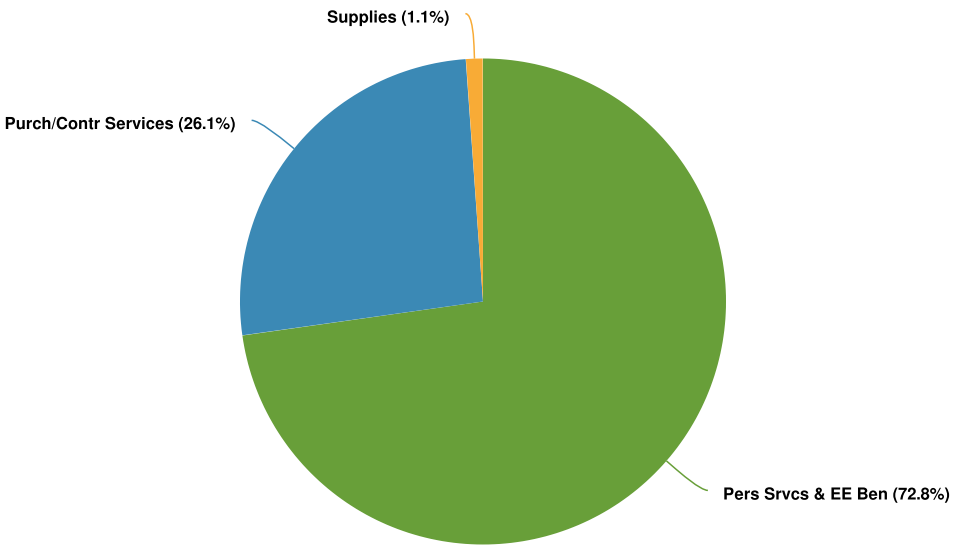
$586,912 **$105,996**
(22.04% vs. prior year)

GIS (15360) Proposed and Historical Budget vs. Actual

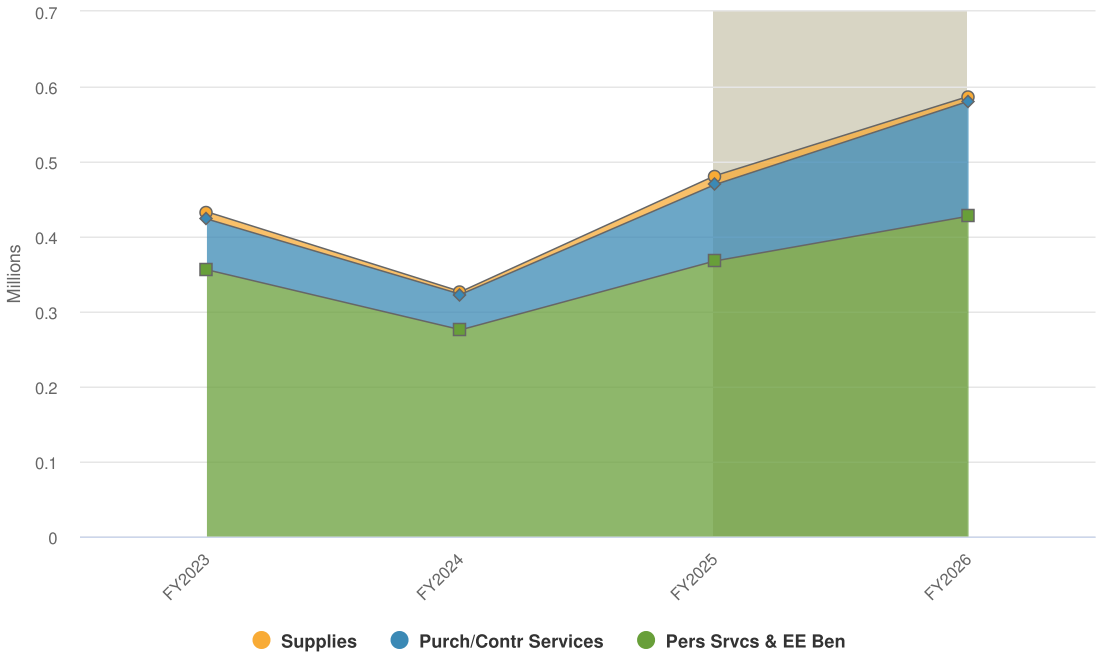


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-15360-0000-000000-000-511100	$298,569.97	$230,256.62	$278,187.00	$294,984.00	6%
Health Insurance	100-10-15360-0000-000000-000-512110	$18,479.32	$15,773.80	$53,794.00	$94,549.00	75.8%
Life Insurance	100-10-15360-0000-000000-000-512120	$344.37	$261.85	$344.00	$344.00	0%
Social Security (FICA) contr	100-10-15360-0000-000000-000-512200	$22,214.01	$16,812.58	$19,665.00	$20,901.00	6.3%
Retirement Contributions	100-10-15360-0000-000000-000-512400	$16,224.52	$12,500.80	$15,320.00	$16,328.00	6.6%
Reimbursement of Salary	100-10-15360-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$355,685.35**	**$275,605.65**	**$367,310.00**	**$427,106.00**	**16.3%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-15360-0000-000000-000-521200	$24,903.34	$0.00	$39,000.00	$91,000.00	133.3%
Repairs & Maint - Equipment	100-10-15360-0000-000000-000-522210	$0.00	$0.00	$500.00	$500.00	0%
Maintenance Agreements	100-10-15360-0000-000000-000-522250	$29,624.81	$38,638.37	$42,617.00	$42,617.00	0%
Rental of Equipment & Vehicles	100-10-15360-0000-000000-000-522320	$0.00	$0.00	$200.00	$200.00	0%
Telephone/Pagers/Mobile	100-10-15360-0000-000000-000-523220	$3,200.68	$2,538.12	$3,204.00	$3,204.00	0%
Postage	100-10-15360-0000-000000-000-523230	$0.60	$0.63	$300.00	$300.00	0%
Advertising	100-10-15360-0000-000000-000-523300	$25.00	$0.00	$100.00	$100.00	0%
Printing & Binding	100-10-15360-0000-000000-000-523400	$0.00	$0.00	$500.00	$500.00	0%
Travel Meals Lodging Mileage	100-10-15360-0000-000000-000-523500	$2,364.55	-$81.60	$4,536.00	$4,536.00	0%
Dues & Fees	100-10-15360-0000-000000-000-523600	$1,193.00	$697.00	$1,209.00	$1,209.00	0%
Education & Training	100-10-15360-0000-000000-000-523700	$5,783.00	$4,880.00	$8,577.00	$8,577.00	0%
Credit Card Fees	100-10-15360-0000-000000-000-523905	$569.57	$643.07	$1,000.00	$500.00	-50%
Total Purch/Contr Services:		**$67,664.55**	**$47,315.59**	**$101,743.00**	**$153,243.00**	**50.6%**
Supplies						
Gen Operating Supplies & Mats	100-10-15360-0000-000000-000-531100	$2,161.87	$306.37	$2,500.00	$2,500.00	0%
Gasoline/Diesel	100-10-15360-0000-000000-000-531270	$702.09	$348.38	$1,000.00	$700.00	-30%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Food	100-10-15360-0000-000000-000-531300	$0.00	$0.00	$100.00	$100.00	0%
Books & Periodicals	100-10-15360-0000-000000-000-531400	$217.31	$56.07	$263.00	$263.00	0%
Small Equipment < $5,000	100-10-15360-0000-000000-000-531600	$6,155.22	$2,538.47	$7,500.00	$2,500.00	-66.7%
Uniforms	100-10-15360-0000-000000-000-531740	$387.81	$334.80	$500.00	$500.00	0%
Total Supplies:		**$9,624.30**	**$3,584.09**	**$11,863.00**	**$6,563.00**	**-44.7%**
Total Expense Objects:		**$432,974.20**	**$326,505.33**	**$480,916.00**	**$586,912.00**	**22%**

Human Resources (15400)

Amanda Shoemaker
Human Resources Director

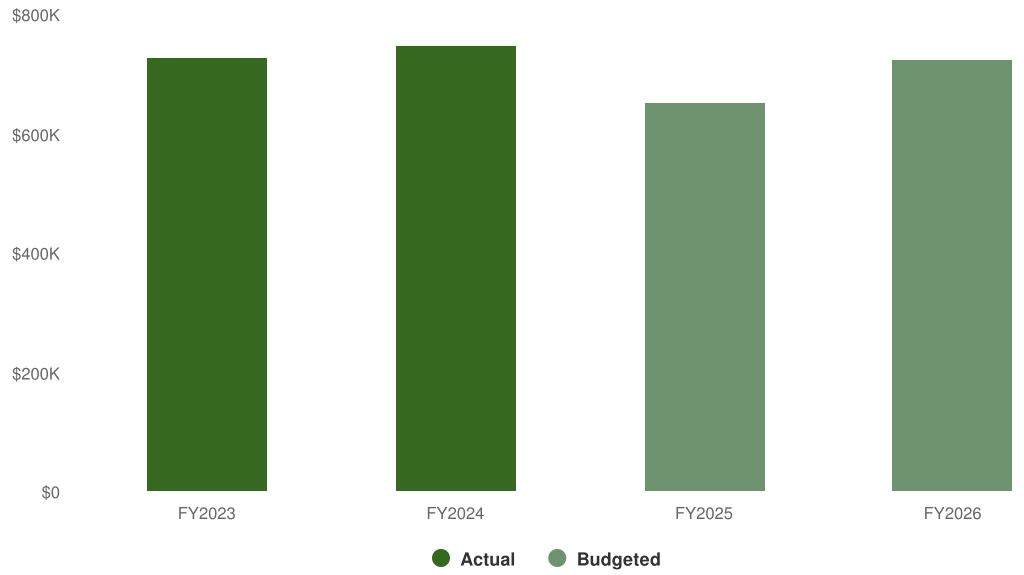
Mission Statement

Human Resources and Risk Management is a strategic partner in building a highly skilled, diverse and motivated team of employees, working together to decrease organizational liability and meet the needs of taxpayers.

Expenditures Summary

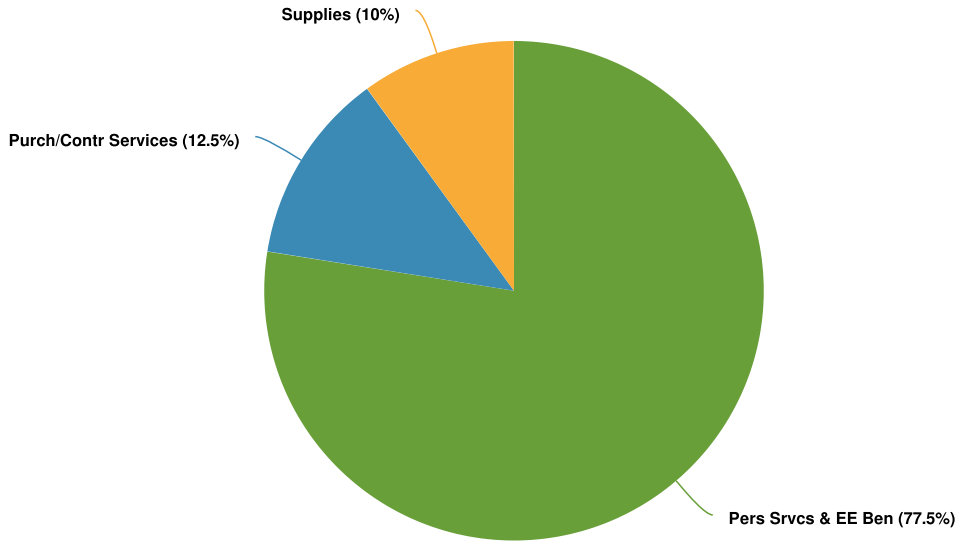
$724,993 **$73,358**
(11.26% vs. prior year)

Human Resources (15400) Proposed and Historical Budget vs. Actual

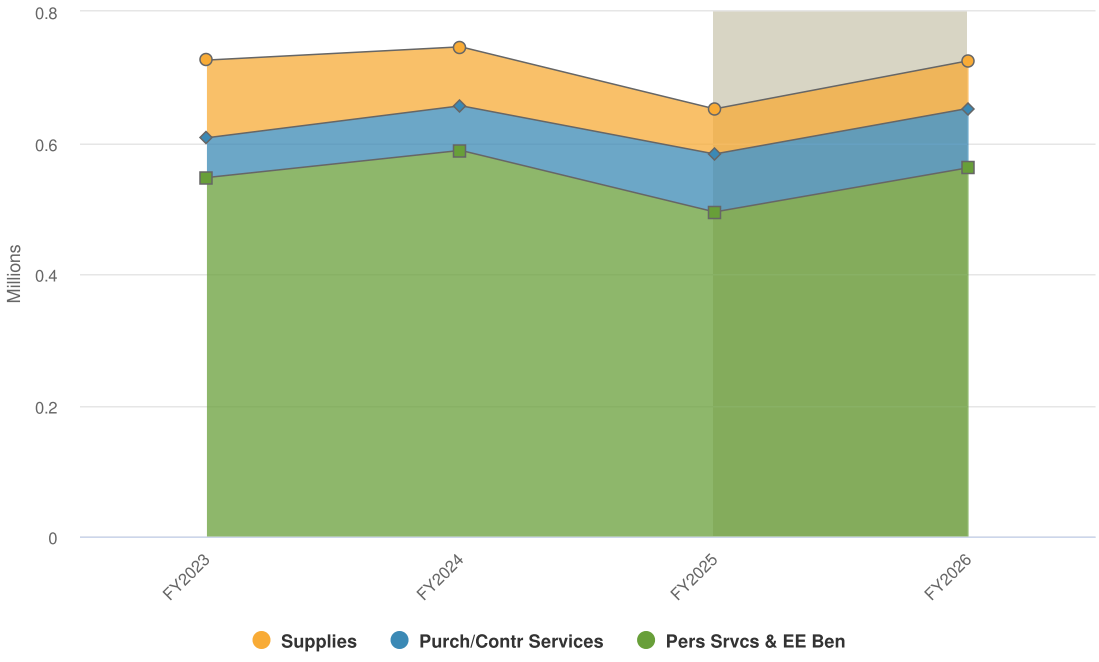


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-15400-0000-000000-000-511100	$417,625.22	$469,863.01	$415,604.00	$473,243.00	13.9%
Overtime	100-10-15400-0000-000000-000-511300	$89.88	$56.34	$0.00	$0.00	0%
Health Insurance	100-10-15400-0000-000000-000-512110	$75,181.47	$80,909.57	$77,295.00	$80,732.00	4.4%
Life Insurance	100-10-15400-0000-000000-000-512120	$483.87	$521.21	$442.00	$420.00	-5%
Social Security (FICA) contr	100-10-15400-0000-000000-000-512200	$29,712.69	$35,332.41	$30,066.00	$34,730.00	15.5%
Retirement Contributions	100-10-15400-0000-000000-000-512400	$24,021.21	$26,316.08	$21,158.00	$22,868.00	8.1%
Other Employee Benefits	100-10-15400-0000-000000-000-512900	$0.00	$25,385.33	$0.00	$0.00	0%
Reimbursement of Salary	100-10-15400-0000-000000-000-519999	$0.00	-$50,000.00	-$50,000.00	-$50,000.00	0%
Reimbursement of Salary	100-10-15400-0000-000000-000-519999-20068	-$146.88		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$546,967.46**	**$588,383.95**	**$494,565.00**	**$561,993.00**	**13.6%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-15400-0000-000000-000-521200	$28,311.29	$16,262.80	$20,000.00	$25,000.00	25%
Medical Exam	100-10-15400-0000-000000-000-521231	$19,489.00	$31,682.00	$35,000.00	$40,000.00	14.3%
Maintenance Agreements	100-10-15400-0000-000000-000-522250	$167.55	$158.97	$0.00	$0.00	0%
Rental of Equipment & Vehicles	100-10-15400-0000-000000-000-522320	$0.00	$83.33	$0.00	$0.00	0%
Telephone/Pagers/Mobile	100-10-15400-0000-000000-000-523220	$2,676.06	$2,680.60	$2,520.00	$2,600.00	3.2%
Postage	100-10-15400-0000-000000-000-523230	$548.47	$616.05	$300.00	$300.00	0%
Travel Meals Lodging Mileage	100-10-15400-0000-000000-000-523500	$3,809.23	$0.00	$2,000.00	$2,000.00	0%
Travel Meals Lodging Mileage	100-10-15400-0000-000000-000-523500-RISK	$0.00	$0.00	$1,400.00	$0.00	-100%
Dues & Fees	100-10-15400-0000-000000-000-523600	$2,764.98	$1,132.00	$1,600.00	$1,600.00	0%
Education & Training	100-10-15400-0000-000000-000-523700	$0.00	$1,700.00	$4,000.00	$4,000.00	0%
Education & Training	100-10-15400-0000-000000-000-523700-RISK	$0.00	$204.39	$0.00	$0.00	0%
Contract Labor	100-10-15400-0000-000000-000-523850	$2,032.00	$5,816.60	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Contracted Services	100-10-15400-0000-000000-000-523900	$823.90	$7,568.80	$21,500.00	$15,000.00	-30.2%
Other Contracted Services	100-10-15400-0000-000000-000-523900-WELL	$0.00	$120.00	$0.00	$0.00	0%
Total Purch/Contr Services:		**$60,622.48**	**$68,025.54**	**$88,320.00**	**$90,500.00**	**2.5%**
Supplies						
Gen Operating Supplies & Mats	100-10-15400-0000-000000-000-531100	$14,512.90	$8,231.22	$10,000.00	$10,000.00	0%
Gen Operating Supplies & Mats	100-10-15400-0000-000000-000-531100-WELL	$23,475.28	$0.00	$18,000.00	$20,000.00	11.1%
Event Supplies	100-10-15400-0000-000000-000-531170	$17,768.79	$18,418.90	$15,000.00	$15,000.00	0%
Event Supplies	100-10-15400-0000-000000-000-531170-EMPAP	$20,135.03	$37,292.99	$25,000.00	$25,000.00	0%
Gasoline/Diesel	100-10-15400-0000-000000-000-531270	$0.00	$167.56	$150.00	$500.00	233.3%
Food	100-10-15400-0000-000000-000-531300-WELL	$797.01	$6,192.80	$0.00	$2,000.00	N/A
Books & Periodicals	100-10-15400-0000-000000-000-531400	$124.98	$123.97	$600.00	$0.00	-100%
Small Equipment < $5,000	100-10-15400-0000-000000-000-531600	$1,353.20	$697.39	$0.00	$0.00	0%
Small Equipment < $5,000	100-10-15400-0000-000000-000-531600-WELL	$91,776.75	$58,994.08	$0.00	$0.00	0%
Reimbursement of Expenses	100-10-15400-0000-000000-000-539999-WELL	-$51,555.87	-$40,325.12	$0.00	$0.00	0%
Total Supplies:		**$118,388.07**	**$89,793.79**	**$68,750.00**	**$72,500.00**	**5.5%**
Total Expense Objects:		**$725,978.01**	**$746,203.28**	**$651,635.00**	**$724,993.00**	**11.3%**

Tax Commissioner (15450)

Brent Bennett
Tax Commissioner

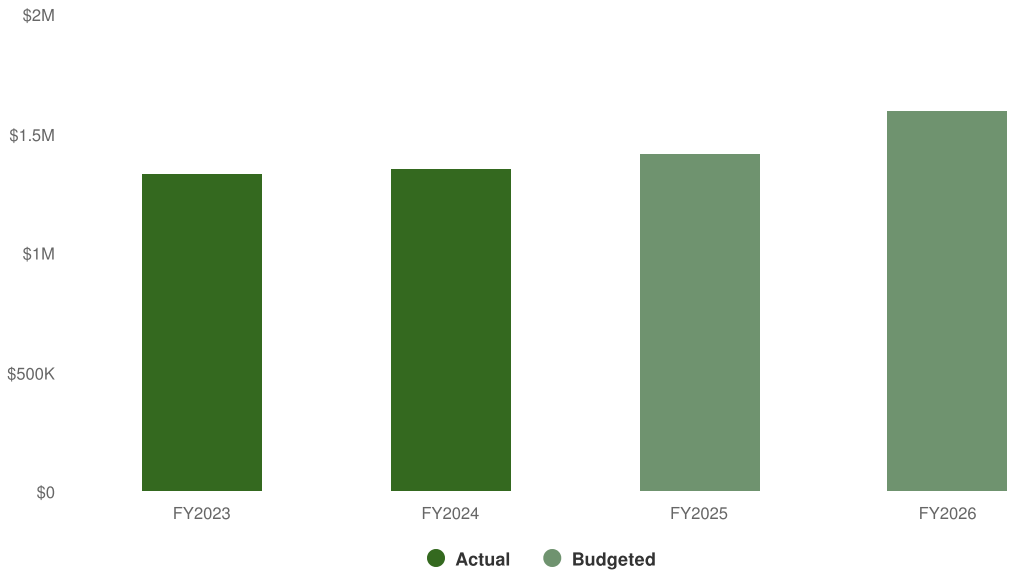
Mission Statement

Our goal is to create a work environment centered around customer service, highly skilled staffing requirements, and teamwork.

Expenditures Summary

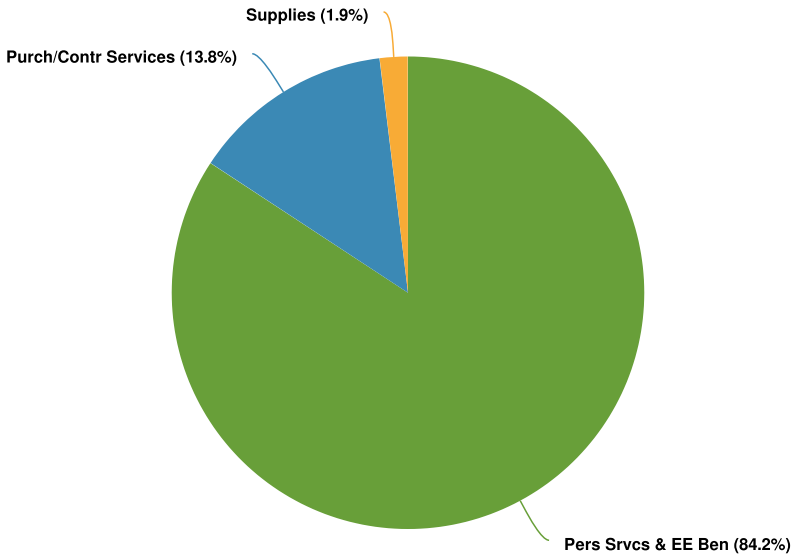
$1,599,951 **$187,652**
(13.29% vs. prior year)

Tax Commissioner (15450) Proposed and Historical Budget vs. Actual

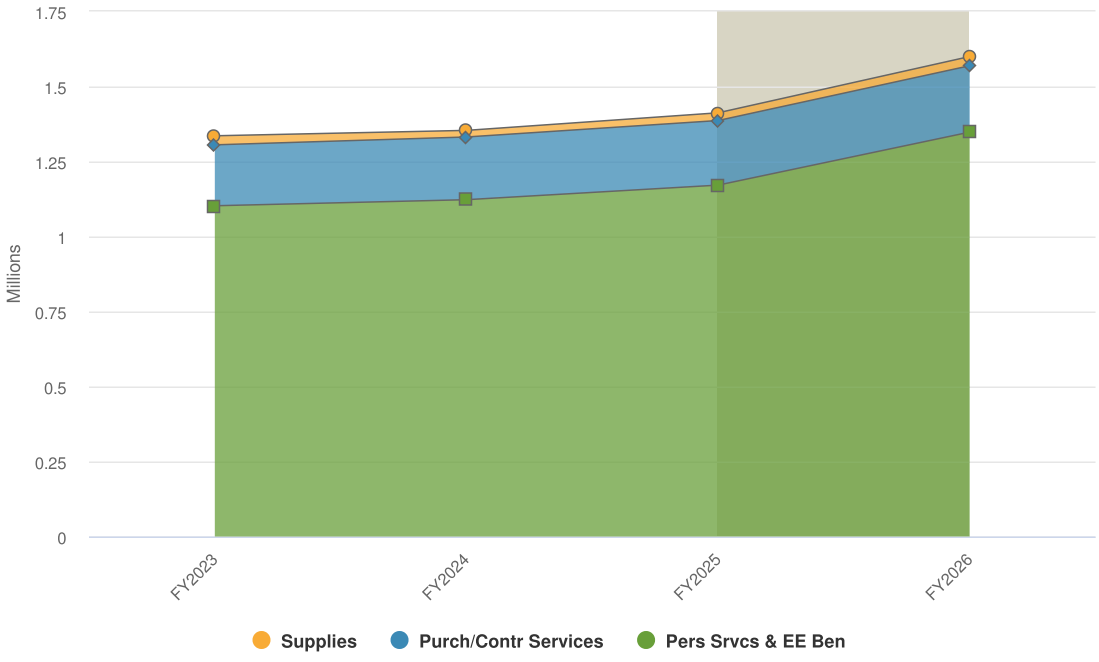


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-15450-0000-000000-000-511100	$872,148.00	$886,877.68	$878,202.00	$988,759.00	12.6%
Overtime	100-10-15450-0000-000000-000-511300	$4,065.40	$8,275.82	$0.00	$0.00	0%
Health Insurance	100-10-15450-0000-000000-000-512110	$141,793.24	$146,591.94	$185,784.00	$241,632.00	30.1%
Life Insurance	100-10-15450-0000-000000-000-512120	$1,363.97	$1,400.16	$1,471.00	$1,568.00	6.6%
Social Security (FICA) contr	100-10-15450-0000-000000-000-512200	$36,671.83	$36,594.40	$63,811.00	$70,475.00	10.4%
Retirement Contributions	100-10-15450-0000-000000-000-512400	$46,410.43	$42,931.39	$41,996.00	$45,487.00	8.3%
Total Pers Srvcs & EE Ben:		**$1,102,452.87**	**$1,122,671.39**	**$1,171,264.00**	**$1,347,921.00**	**15.1%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-15450-0000-000000-000-521200	$18,023.56	$19,036.24	$10,000.00	$10,000.00	0%
Legal Services	100-10-15450-0000-000000-000-521210	$29,825.00	$25,025.00	$25,000.00	$15,000.00	-40%
Maintenance Agreements	100-10-15450-0000-000000-000-522250	$41,455.40	$49,751.13	$61,300.00	$70,000.00	14.2%
Rental of Equipment & Vehicles	100-10-15450-0000-000000-000-522320	$2,249.03	$3,324.83	$3,680.00	$3,680.00	0%
PO Liability/Emp Bond	100-10-15450-0000-000000-000-523110	$214.50	$214.50	$805.00	$900.00	11.8%
Telephone/Pagers/Mobile	100-10-15450-0000-000000-000-523220	$0.00	$616.15	$0.00	$500.00	N/A
Postage	100-10-15450-0000-000000-000-523230	$64,476.11	$72,819.66	$69,500.00	$75,000.00	7.9%
Advertising	100-10-15450-0000-000000-000-523300	$2,772.62	$4,877.80	$5,000.00	$5,000.00	0%
Printing & Binding	100-10-15450-0000-000000-000-523400	$3,691.41	$0.00	$6,000.00	$6,000.00	0%
Travel Meals Lodging Mileage	100-10-15450-0000-000000-000-523500	$13,204.48	$7,592.13	$7,000.00	$7,000.00	0%
Dues & Fees	100-10-15450-0000-000000-000-523600	$1,234.00	$1,326.00	$1,300.00	$2,500.00	92.3%
Education & Training	100-10-15450-0000-000000-000-523700	$4,293.00	$2,697.25	$4,500.00	$4,500.00	0%
Contract Labor	100-10-15450-0000-000000-000-523850	$19,200.00	$19,200.00	$19,200.00	$19,200.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Contracted Services	100-10-15450-0000-000000-000-523900	$2,425.94	$2,551.60	$2,000.00	$2,000.00	0%
Total Purch/Contr Services:		**$203,065.05**	**$209,032.29**	**$215,285.00**	**$221,280.00**	**2.8%**
Supplies						
Gen Operating Supplies & Mats	100-10-15450-0000-000000-000-531100	$25,736.68	$19,970.04	$20,000.00	$20,000.00	0%
Books & Periodicals	100-10-15450-0000-000000-000-531400	$80.76	$546.03	$750.00	$750.00	0%
Small Equipment < $5,000	100-10-15450-0000-000000-000-531600	$4,387.00	$1,518.00	$5,000.00	$5,000.00	0%
Uniforms	100-10-15450-0000-000000-000-531740		$0.00		$5,000.00	N/A
Total Supplies:		**$30,204.44**	**$22,034.07**	**$25,750.00**	**$30,750.00**	**19.4%**
Total Expense Objects:		**$1,335,722.36**	**$1,353,737.75**	**$1,412,299.00**	**$1,599,951.00**	**13.3%**

Tax Assessor (15500)

Martie Kinard
Cheif Appraiser

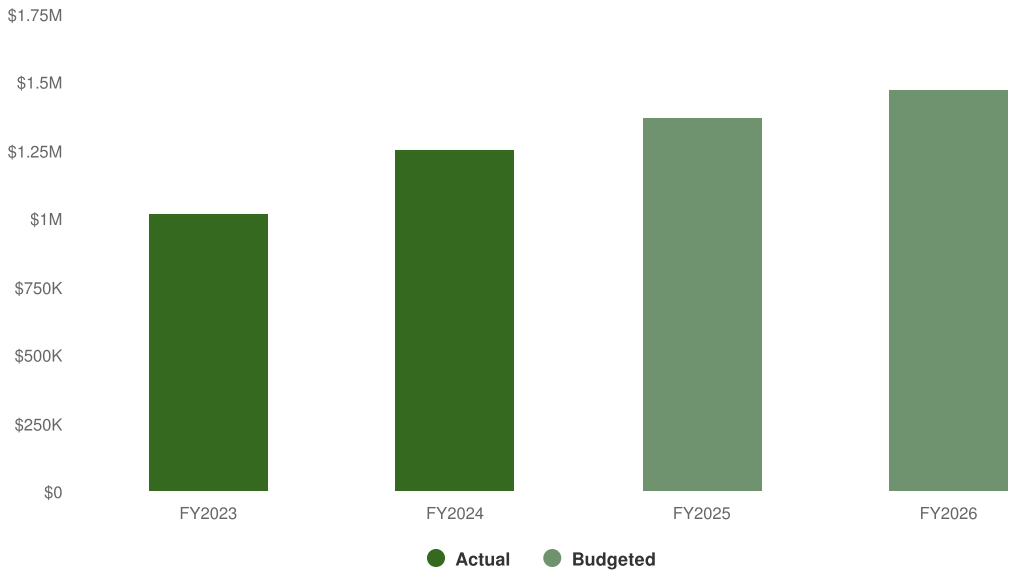
Mission Statement

The Newton County Tax Assessors Office is tasked with making appraisals of all properties located within the county. Appraisers estimate value using the market,cost,and income approach to value. This task certifies that all taxpayers within the county pay their proportionate or fair share of the ad valorem tax burden.

Expenditures Summary

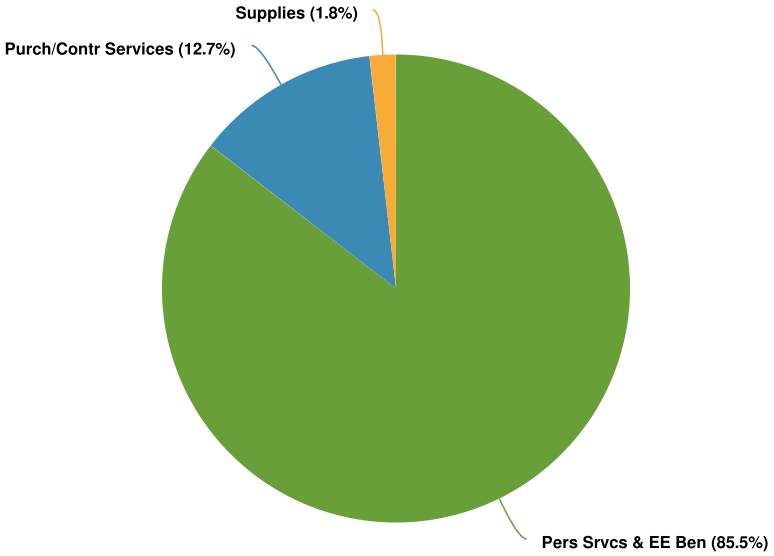
$1,473,675 **$103,135**
(7.53% vs. prior year)

Tax Assessor (15500) Proposed and Historical Budget vs. Actual

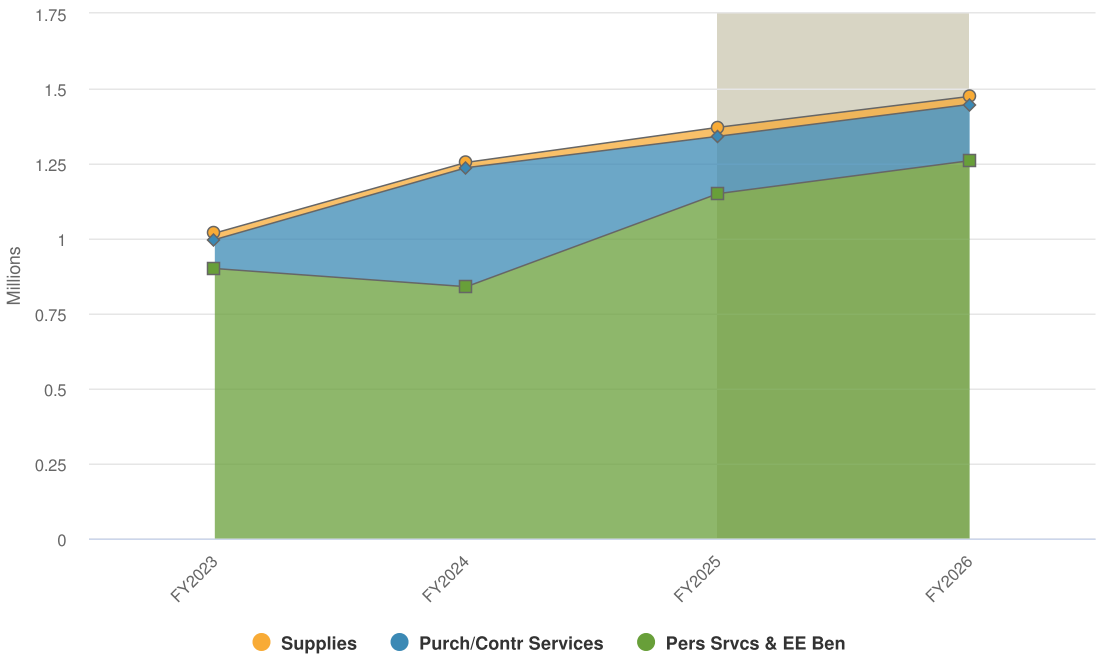


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-15500-0000-000000-000-511100	$663,978.69	$618,485.63	$824,056.00	$887,744.00	7.7%
Overtime	100-10-15500-0000-000000-000-511300	$38.97	$0.00	$0.00	$0.00	0%
Health Insurance	100-10-15500-0000-000000-000-512110	$150,275.20	$143,409.38	$225,194.00	$263,661.00	17.1%
Life Insurance	100-10-15500-0000-000000-000-512120	$899.56	$847.91	$1,123.00	$1,145.00	2%
Social Security (FICA) contr	100-10-15500-0000-000000-000-512200	$48,564.96	$45,438.55	$59,886.00	$63,303.00	5.7%
Retirement Contributions	100-10-15500-0000-000000-000-512400	$33,470.30	$29,716.66	$39,291.00	$43,514.00	10.7%
Unemployment Insurance	100-10-15500-0000-000000-000-512600	$2,681.00	$1,460.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$899,908.68**	**$839,358.13**	**$1,149,550.00**	**$1,259,367.00**	**9.6%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-15500-0000-000000-000-521200	$62,436.15	$80,278.71	$82,572.00	$110,198.00	33.5%
Maintenance Agreements	100-10-15500-0000-000000-000-522250	$17,954.59	$51,086.97	$75,602.00	$36,178.00	-52.1%
Rental of Equipment & Vehicles	100-10-15500-0000-000000-000-522320	$1,053.83	$1,068.56	$1,080.00	$0.00	-100%
Vehicle Insurance	100-10-15500-0000-000000-000-523150	$0.00	$230,066.00	$0.00	$0.00	0%
Telephone/Pagers/Mobile	100-10-15500-0000-000000-000-523220	$483.82	$5,604.51	$4,332.00	$4,140.00	-4.4%
Postage	100-10-15500-0000-000000-000-523230	$1,591.22	$1,240.26	$2,400.00	$2,400.00	0%
Printing & Binding	100-10-15500-0000-000000-000-523400	$32.00	$0.00	$500.00	$500.00	0%
Travel Meals Lodging Mileage	100-10-15500-0000-000000-000-523500	$6,786.89	$12,658.84	$15,000.00	$20,000.00	33.3%
Dues & Fees	100-10-15500-0000-000000-000-523600	$3,196.00	$7,060.00	$4,437.00	$4,725.00	6.5%
Education & Training	100-10-15500-0000-000000-000-523700	$2,860.00	$7,678.95	$5,000.00	$7,500.00	50%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Contracted Services	100-10-15500-0000-000000-000-523900	$50.00	$0.00	$150.00	$2,150.00	1,333.3%
Total Purch/Contr Services:		**$96,444.50**	**$396,742.80**	**$191,073.00**	**$187,791.00**	**-1.7%**
Supplies						
Gen Operating Supplies & Mats	100-10-15500-0000-000000-000-531100	$5,971.46	$4,815.41	$7,200.00	$7,200.00	0%
Gasoline/Diesel	100-10-15500-0000-000000-000-531270	$5,582.48	$5,977.00	$6,400.00	$6,400.00	0%
Books & Periodicals	100-10-15500-0000-000000-000-531400	$87.38	$41.06	$1,747.00	$1,747.00	0%
Small Equipment < $5,000	100-10-15500-0000-000000-000-531600	$7,708.50	$4,079.65	$11,770.00	$8,370.00	-28.9%
Protective Clothing	100-10-15500-0000-000000-000-531730	$2,349.70	$2,718.92	$2,800.00	$2,800.00	0%
Total Supplies:		**$21,699.52**	**$17,632.04**	**$29,917.00**	**$26,517.00**	**-11.4%**
Total Expense Objects:		**$1,018,052.70**	**$1,253,732.97**	**$1,370,540.00**	**$1,473,675.00**	**7.5%**

Board of Equalization (15510)

Stephanie Finnie
Clerk of Superior Court

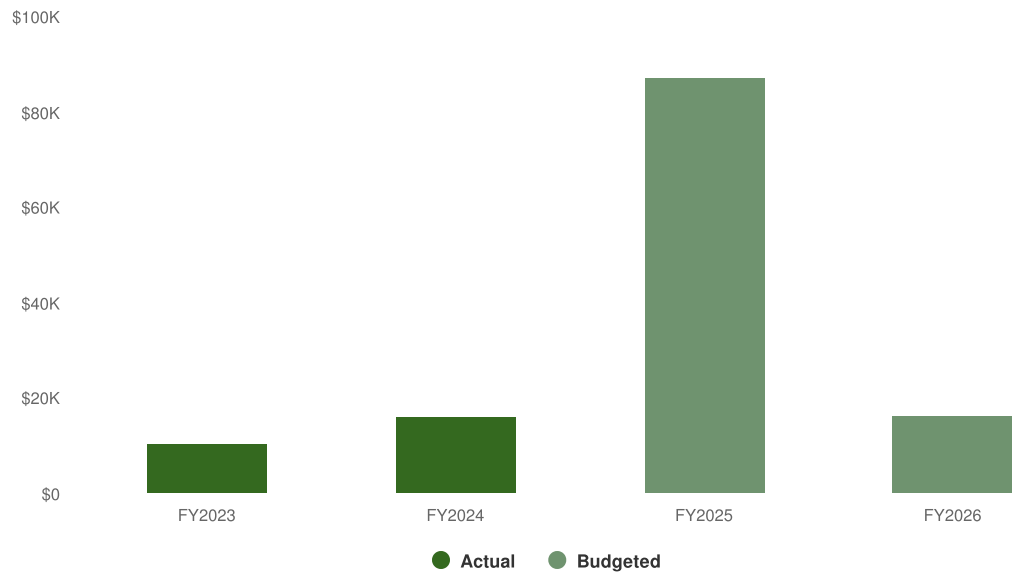
Mission Statement

To Serve With Efficiency And Courtesy

Expenditures Summary

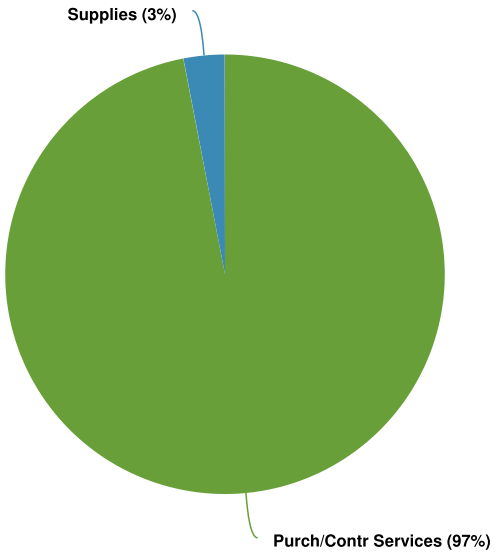
$16,496 -$70,496
(-81.04% vs. prior year)

Board of Equalization (15510) Proposed and Historical Budget vs. Actual

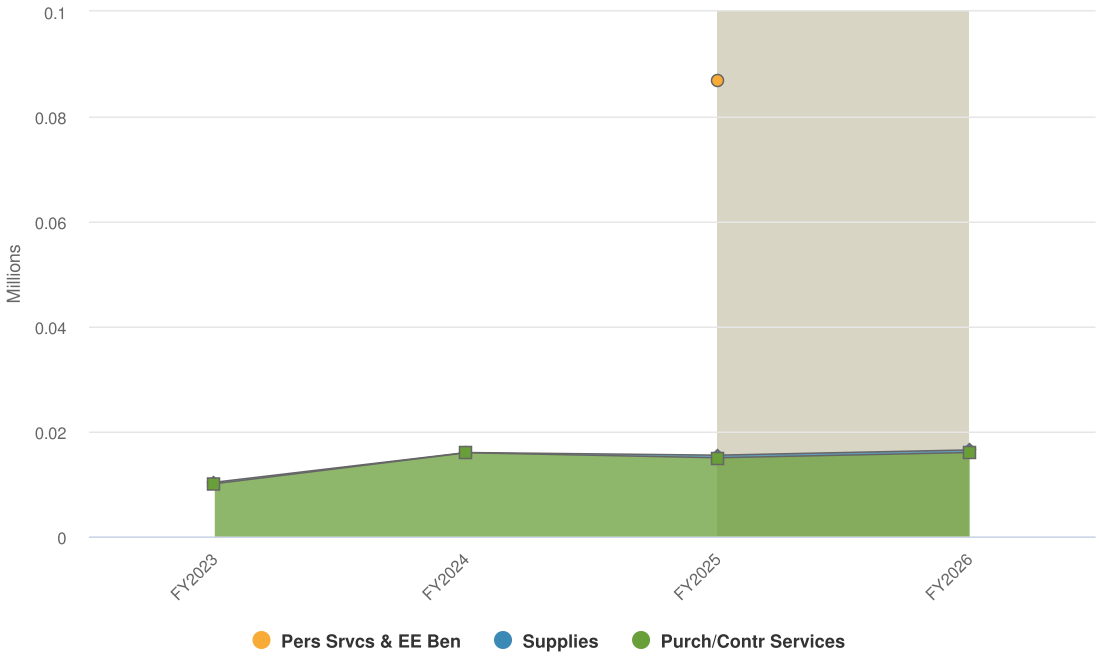


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-15510-0000-000000-000-511100	$0.00	$0.00	$43,181.00	$0.00	-100%
Health Insurance	100-10-15510-0000-000000-000-512110	$0.00	$0.00	$22,769.00	$0.00	-100%
Life Insurance	100-10-15510-0000-000000-000-512120	$0.00	$0.00	$86.00	$0.00	-100%
Social Security (FICA) contr	100-10-15510-0000-000000-000-512200	$0.00	$0.00	$2,869.00	$0.00	-100%
Retirement Contributions	100-10-15510-0000-000000-000-512400	$0.00	$0.00	$2,592.00	$0.00	-100%
Total Pers Srvcs & EE Ben:		**$0.00**	**$0.00**	**$71,497.00**	**$0.00**	**-100%**
Purch/Contr Services						
Maintenance Agreements	100-10-15510-0000-000000-000-522250	$2,450.00	$2,800.00	$4,200.00	$4,200.00	0%
Postage	100-10-15510-0000-000000-000-523230	$1,906.23	$3,601.35	$2,000.00	$2,000.00	0%
Advertising	100-10-15510-0000-000000-000-523300	$60.00	$0.00	$120.00	$120.00	0%
Travel Meals Lodging Mileage	100-10-15510-0000-000000-000-523500	$0.00	$0.00	$1,000.00	$1,000.00	0%
Education & Training	100-10-15510-0000-000000-000-523700	$576.00	$952.00	$675.00	$676.00	0.1%
Contract Labor	100-10-15510-0000-000000-000-523850	$5,060.00	$8,597.50	$7,000.00	$8,000.00	14.3%
Total Purch/Contr Services:		**$10,052.23**	**$15,950.85**	**$14,995.00**	**$15,996.00**	**6.7%**
Supplies						
Gen Operating Supplies & Mats	100-10-15510-0000-000000-000-531100	$288.67	$48.08	$500.00	$500.00	0%
Total Supplies:		**$288.67**	**$48.08**	**$500.00**	**$500.00**	**0%**
Total Expense Objects:		**$10,340.90**	**$15,998.93**	**$86,992.00**	**$16,496.00**	**-81%**

Risk Management (15550)

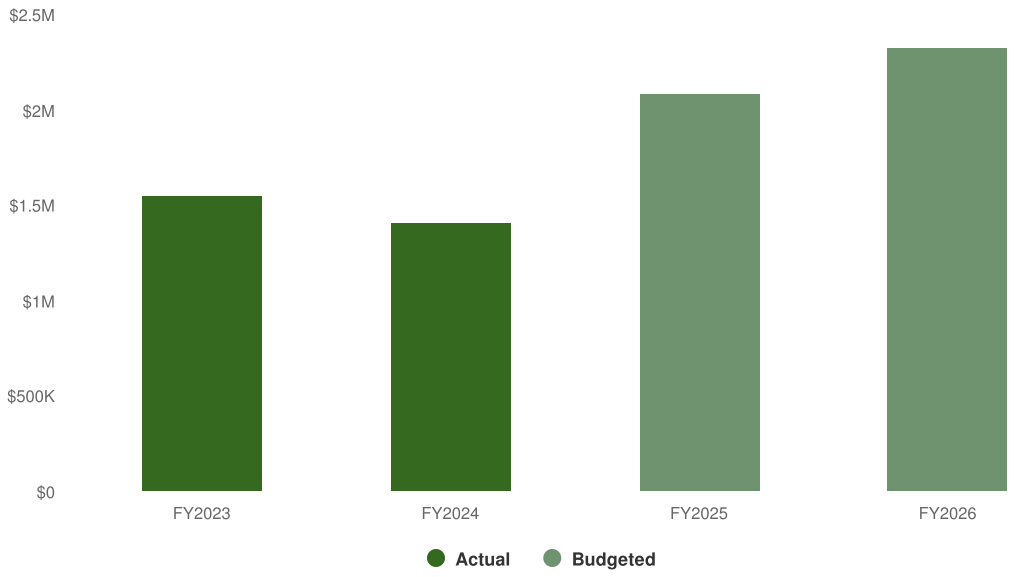
Mission Statement

Human Resources and Risk Management is a strategic partner in building a highly skilled, diverse and motivated team of employees, working together to decrease organizational liability and meet the needs of taxpayers.

Expenditures Summary

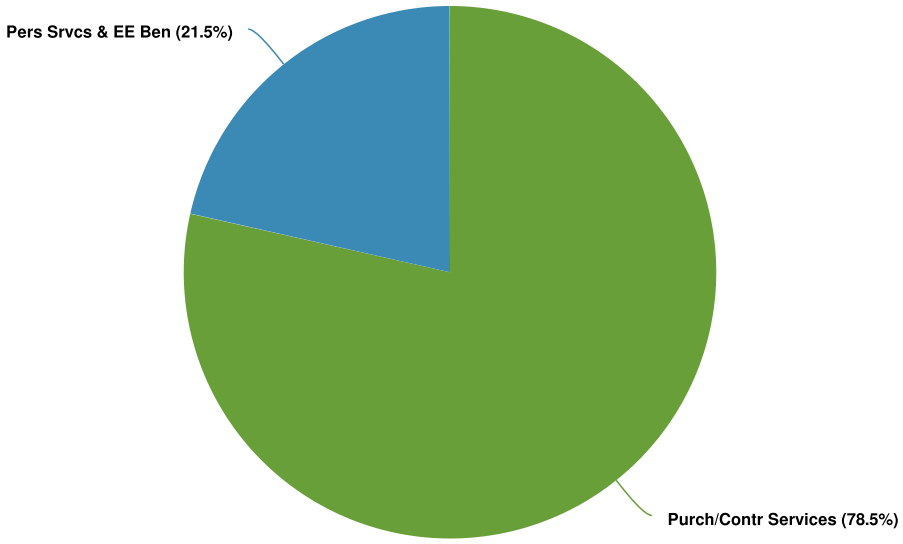
$2,330,000 **$245,500**
(11.78% vs. prior year)

Risk Management (15550) Proposed and Historical Budget vs. Actual

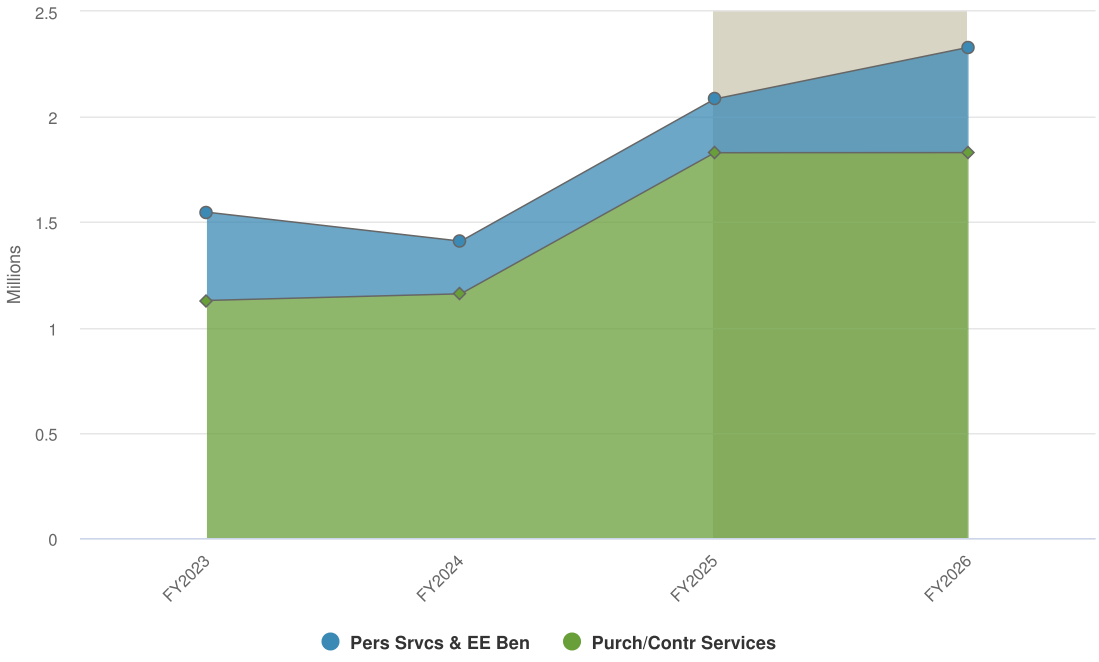


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Unemployment Insurance	100-10-15550-0000-000000-000-512600	$19,194.10	$0.00	$5,000.00	$0.00	-100%
Worker's Compensation	100-10-15550-0000-000000-000-512700	$400,000.00	$250,000.00	$250,000.00	$500,000.00	100%
Total Pers Srvcs & EE Ben:		**$419,194.10**	**$250,000.00**	**$255,000.00**	**$500,000.00**	**96.1%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-15550-0000-000000-000-521200	$60,289.00	$113,212.95	$52,000.00	$150,000.00	188.5%
Commercial Property	100-10-15550-0000-000000-000-523120	$195,980.85	$304,284.79	$305,000.00	$405,000.00	32.8%
Commercial Inland Marine	100-10-15550-0000-000000-000-523130	$830.00	$0.00	$70,000.00	$0.00	-100%
General Liability	100-10-15550-0000-000000-000-523140	$108,435.52	$320,472.95	$342,500.00	$375,000.00	9.5%
Vehicle Insurance	100-10-15550-0000-000000-000-523150	$629,251.42	$177,350.89	$510,000.00	$400,000.00	-21.6%
Insurance Claims/Deductibles	100-10-15550-0000-000000-000-523190	$133,179.78	$244,213.15	$550,000.00	$500,000.00	-9.1%
Total Purch/Contr Services:		**$1,127,966.57**	**$1,159,534.73**	**$1,829,500.00**	**$1,830,000.00**	**0%**
Total Expense Objects:		**$1,547,160.67**	**$1,409,534.73**	**$2,084,500.00**	**$2,330,000.00**	**11.8%**

Facilities Management (15650)

Jason Johnson
Government Buildings & Facilities Director

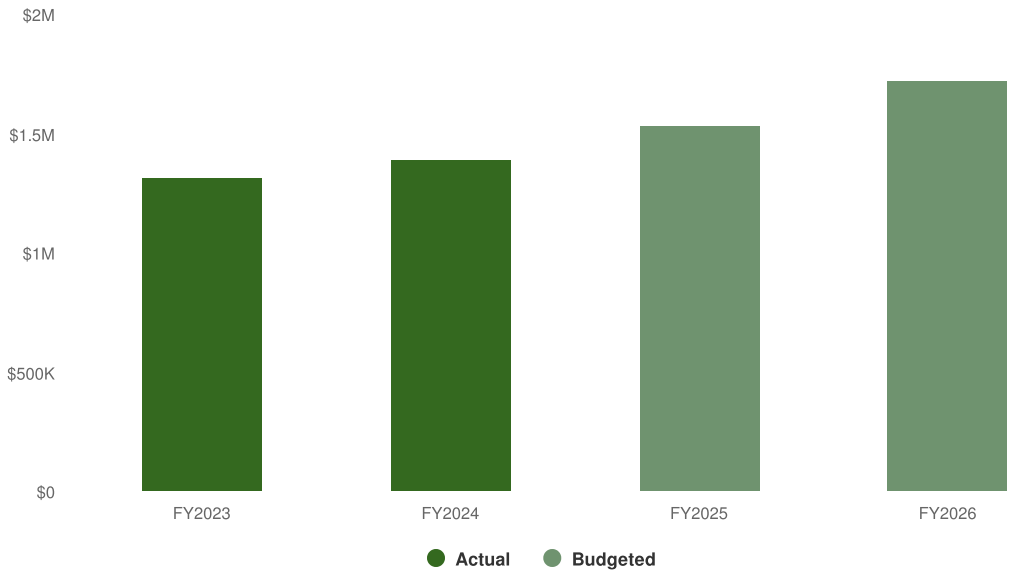
Mission Statement

Provide safe, clean, comfortable and functional facilities for both our employees as well as our citizens.

Expenditures Summary

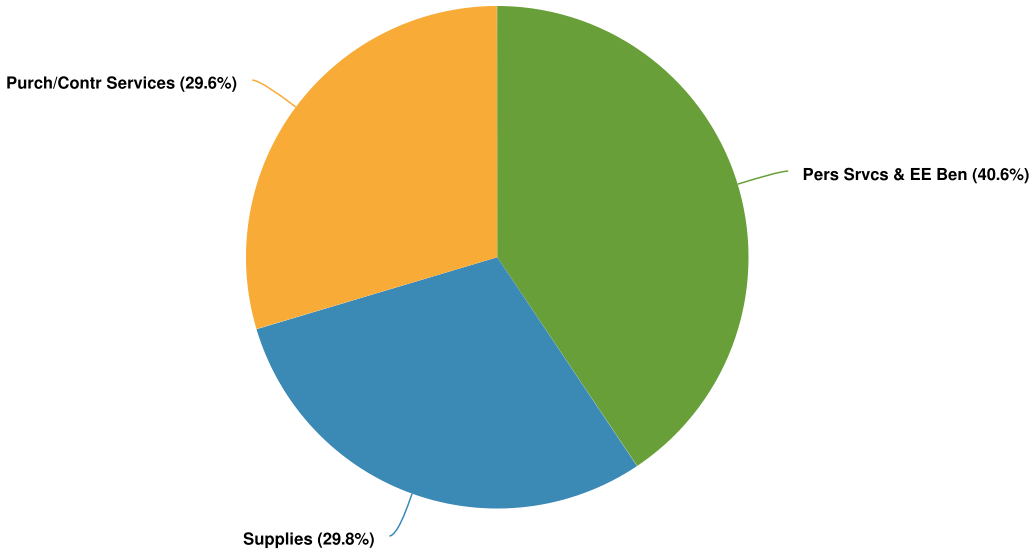
$1,720,437 **$184,544**
(12.02% vs. prior year)

Facilities Management (15650) Proposed and Historical Budget vs. Actual

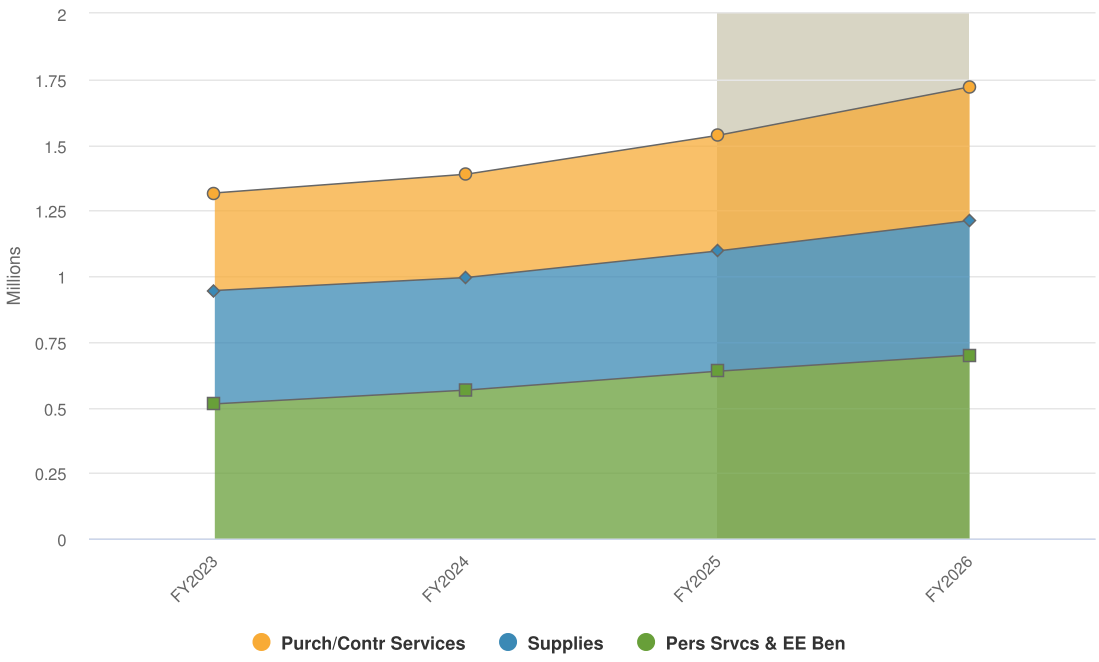


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-10-15650-0000-000000-000-511100	$402,301.74	$430,378.92	$477,598.00	$540,083.00	13.1%
Overtime	100-10-15650-0000-000000-000-511300	$0.00	$86.20	$0.00	$0.00	0%
Health Insurance	100-10-15650-0000-000000-000-512110	$62,579.19	$72,445.46	$102,662.00	$93,613.00	-8.8%
Life Insurance	100-10-15650-0000-000000-000-512120	$545.73	$519.11	$569.00	$558.00	-1.9%
Social Security (FICA) contr	100-10-15650-0000-000000-000-512200	$29,623.98	$31,900.27	$34,959.00	$40,021.00	14.5%
Retirement Contributions	100-10-15650-0000-000000-000-512400	$17,962.65	$30,014.35	$21,565.00	$24,318.00	12.8%
Reimbursement of Salary	100-10-15650-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$512,866.45**	**$565,344.31**	**$637,353.00**	**$698,593.00**	**9.6%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-10-15650-0000-000000-000-521200	$27,525.46	$32,390.48	$44,460.00	$44,460.00	0%
Disposal/Garbage Pick Up Svcs	100-10-15650-0000-000000-000-522110	$11,229.68	$11,232.18	$12,000.00	$12,000.00	0%
Repairs & Maint - Equipment	100-10-15650-0000-000000-000-522210	$36,239.52	$28,889.11	$35,000.00	$45,000.00	28.6%
Repairs & Maint - Buildings	100-10-15650-0000-000000-000-522220	$79,401.60	$92,297.38	$100,000.00	$110,000.00	10%
Grounds Maintenance	100-10-15650-0000-000000-000-522230	$118,501.56	$128,497.56	$130,600.00	$161,928.00	24%
Security Maintenance	100-10-15650-0000-000000-000-522240	$42,661.02	$44,979.00	$45,400.00	$48,700.00	7.3%
Maintenance Agreements	100-10-15650-0000-000000-000-522250	$29,309.51	$30,991.14	$37,200.00	$39,100.00	5.1%
Rental of Land & Buildings	100-10-15650-0000-000000-000-522310	$3,681.60	$0.00	$4,100.00	$4,500.00	9.8%
Telephone/Pagers/Mobile	100-10-15650-0000-000000-000-523220	$1,721.48	$1,586.61	$1,600.00	$2,800.00	75%
Education & Training	100-10-15650-0000-000000-000-523700		$1,700.00		$0.00	N/A
Other Contracted Services	100-10-15650-0000-000000-000-523900	$21,475.02	$20,991.71	$30,000.00	$40,800.00	36%
Total Purch/Contr Services:		**$371,746.45**	**$393,555.17**	**$440,360.00**	**$509,288.00**	**15.7%**
Supplies						
Gen Operating Supplies & Mats	100-10-15650-0000-000000-000-531100	$840.77	$1,619.01	$1,650.00	$1,650.00	0%
Energy - Water/Sewerage	100-10-15650-0000-000000-000-531210	$25,320.98	$31,439.77	$18,200.00	$21,000.00	15.4%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Energy - Natural Gas	100-10-15650-0000-000000-000-531220	$5,156.74	$5,984.52	$4,800.00	$5,500.00	14.6%
Energy - Electricity	100-10-15650-0000-000000-000-531230	$369,494.47	$367,217.13	$394,880.00	$430,751.00	9.1%
Gasoline/Diesel	100-10-15650-0000-000000-000-531270	$3,249.86	$3,769.34	$3,400.00	$3,005.00	-11.6%
Small Equipment < $5,000	100-10-15650-0000-000000-000-531600	$1,965.69	$2,407.06	$2,500.00	$3,500.00	40%
Other Supplies/Parts	100-10-15650-0000-000000-000-531700	$0.00	$0.00	$750.00	$750.00	0%
Cleaning Supplies	100-10-15650-0000-000000-000-531710	$21,657.64	$22,692.43	$27,000.00	$37,000.00	37%
Uniforms	100-10-15650-0000-000000-000-531740	$4,094.44	$5,991.10	$5,000.00	$9,400.00	88%
Reimbursement of Expenses	100-10-15650-0000-000000-000-539999	$0.00	-$12,180.00	$0.00	$0.00	0%
Total Supplies:		**$431,780.59**	**$428,940.36**	**$458,180.00**	**$512,556.00**	**11.9%**
Total Expense Objects:		**$1,316,393.49**	**$1,387,839.84**	**$1,535,893.00**	**$1,720,437.00**	**12%**

Superior Court (21500)

Ken Wynne
Superior Court Judge

Alcovy Circuit Superior Court Judges:
Ken Wynne
Layla Zon
Cheveda McCamy
Jeffrey Foster
Kevin Morris

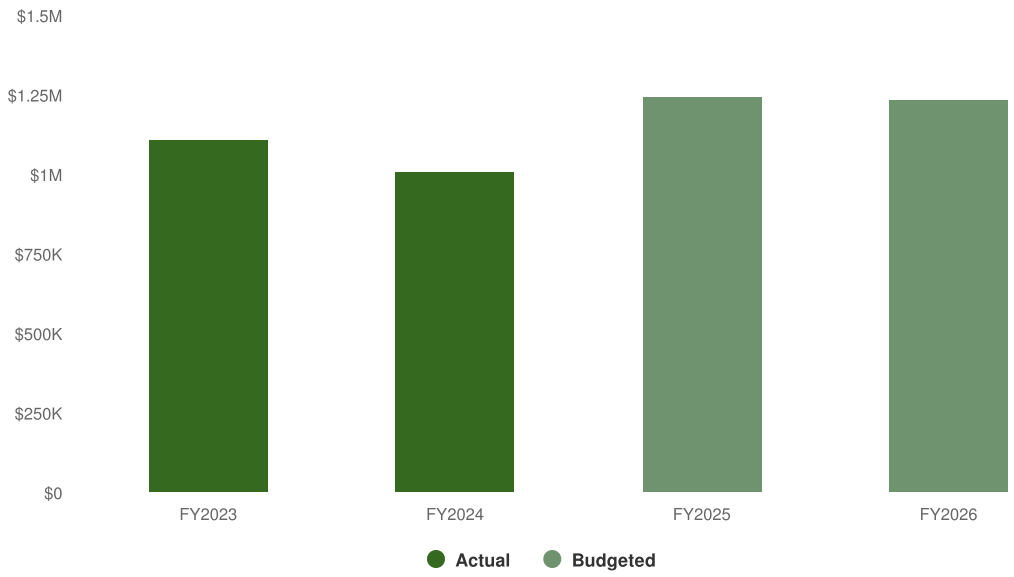
Mission Statement

To administer justice fairly, evenly, and efficiently in accordance with the law and the Code of Judicial Conduct

Expenditures Summary

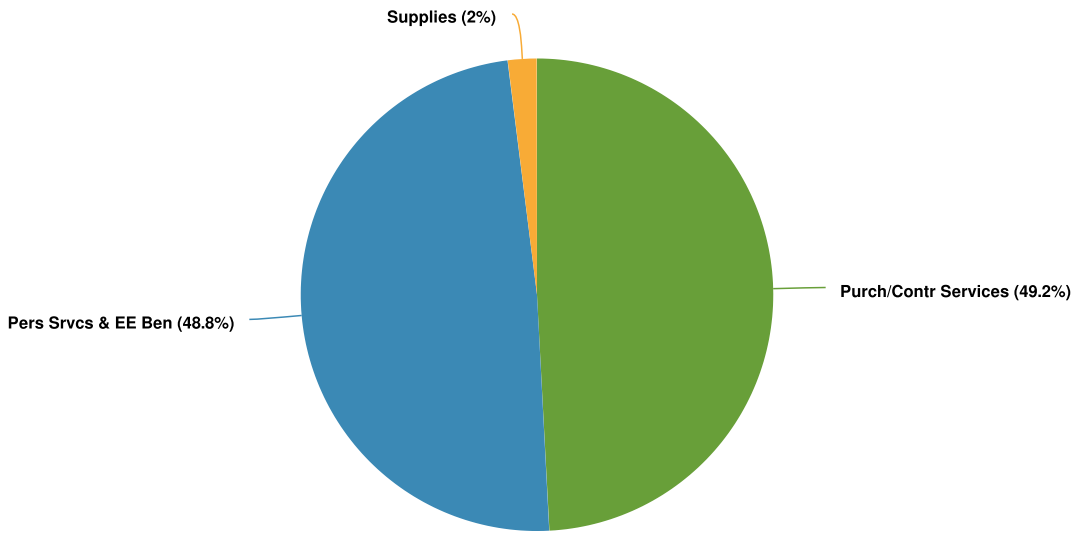
$1,235,236 -$12,332
(-0.99% vs. prior year)

Superior Court (21500) Proposed and Historical Budget vs. Actual

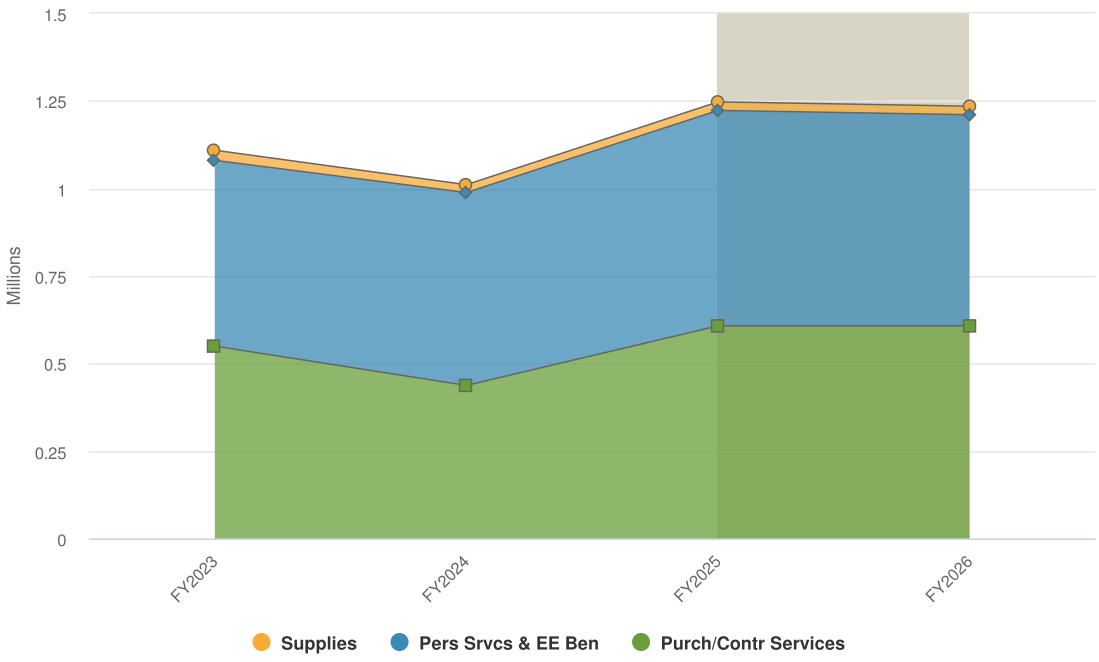


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-20-21500-0000-000000-000-511100	$395,040.73	$416,139.92	$452,662.00	$487,876.00	7.8%
Health Insurance	100-20-21500-0000-000000-000-512110	$48,396.12	$35,336.93	$48,846.00	$66,703.00	36.6%
Life Insurance	100-20-21500-0000-000000-000-512120	$383.50	$331.80	$386.00	$472.00	22.3%
Social Security (FICA) contr	100-20-21500-0000-000000-000-512200	$29,682.89	$31,453.31	$33,793.00	$36,124.00	6.9%
Retirement Contributions	100-20-21500-0000-000000-000-512400	$77,490.55	$80,246.85	$79,999.00	$12,177.00	-84.8%
Reimbursement of Salary	100-20-21500-0000-000000-000-519999-23005	-$20,254.11	$0.00	$0.00	$0.00	0%
Reimbursement of Salary	100-20-21500-0000-000000-000-519999-24005	$0.00	-$12,406.70	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$530,739.68**	**$551,102.11**	**$615,686.00**	**$603,352.00**	**-2%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-20-21500-0000-000000-000-521200	$50,724.47	$11,246.07	$20,000.00	$20,000.00	0%
Court Reporter Services	100-20-21500-0000-000000-000-521310	$306,016.73	$282,469.47	$390,000.00	$390,000.00	0%
Repairs & Maint - Buildings	100-20-21500-0000-000000-000-522220	$0.00	$0.00	$2,500.00	$2,500.00	0%
Maintenance Agreements	100-20-21500-0000-000000-000-522250	$1,549.44	$1,175.92	$2,733.00	$2,733.00	0%
Rental of Equipment & Vehicles	100-20-21500-0000-000000-000-522320	$5,209.57	$5,372.69	$5,909.00	$5,909.00	0%
Telephone/Pagers/Mobile	100-20-21500-0000-000000-000-523220	$2,417.19	$2,337.26	$4,163.00	$4,165.00	0%
Postage	100-20-21500-0000-000000-000-523230	$2,591.77	$3,283.41	$5,000.00	$5,000.00	0%
Advertising	100-20-21500-0000-000000-000-523300	$0.00	$90.00	$100.00	$100.00	0%
Printing & Binding	100-20-21500-0000-000000-000-523400	$233.49	$0.00	$500.00	$500.00	0%
Travel Meals Lodging Mileage	100-20-21500-0000-000000-000-523500	$3,746.15	$6,450.65	$4,000.00	$4,000.00	0%
Dues & Fees	100-20-21500-0000-000000-000-523600	$4,907.91	$3,914.47	$3,752.00	$3,752.00	0%
Juror Fees	100-20-21500-0000-000000-000-523610	$100,000.00	$60,000.00	$90,000.00	$90,000.00	0%
Education & Training	100-20-21500-0000-000000-000-523700	$1,099.00	$225.00	$5,500.00	$5,500.00	0%
Other Contracted Services	100-20-21500-0000-000000-000-523900	$71,225.28	$60,825.50	$73,325.00	$73,325.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Purch/Contr Services:		**$549,721.00**	**$437,390.44**	**$607,482.00**	**$607,484.00**	**0%**
Supplies						
Gen Operating Supplies & Mats	100-20-21500-0000-000000-000-531100	$13,010.68	$7,950.17	$8,500.00	$8,500.00	0%
Juror Supplies	100-20-21500-0000-000000-000-531105	$3,750.59	$4,170.71	$5,000.00	$5,000.00	0%
Court Reporter Supplies	100-20-21500-0000-000000-000-531110	$10,187.00	$10,020.00	$10,000.00	$10,000.00	0%
Small Equipment < $5,000	100-20-21500-0000-000000-000-531600	$2,019.97	$262.99	$500.00	$500.00	0%
Uniforms	100-20-21500-0000-000000-000-531740	$0.00	$25.00	$400.00	$400.00	0%
Total Supplies:		**$28,968.24**	**$22,428.87**	**$24,400.00**	**$24,400.00**	**0%**
Total Expense Objects:		**$1,109,428.92**	**$1,010,921.42**	**$1,247,568.00**	**$1,235,236.00**	**-1%**

Clerk of Courts (21800)

Stephanie Finnie
Clerk of Superior Court

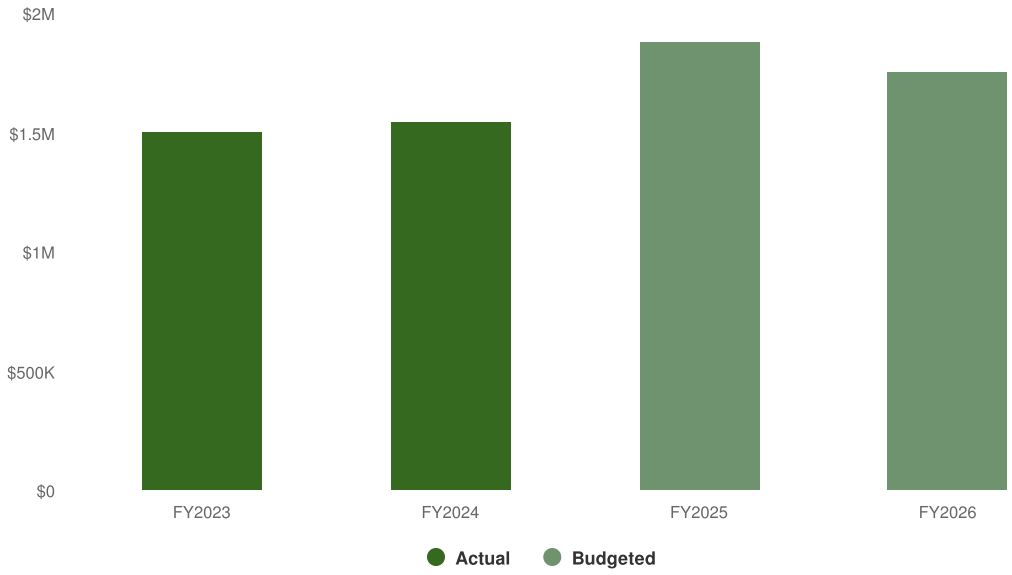
Mission Statement

"TO SERVE WITH EFFICIENCY AND COURTESY". The Clerk's office continues to stand by this mission statement by
1) Assisting the citizens of Newton County
2) Submitting timely reports required by law to various state agencies
3) Providing organized record keeping for all the official records of Newton County

Expenditures Summary

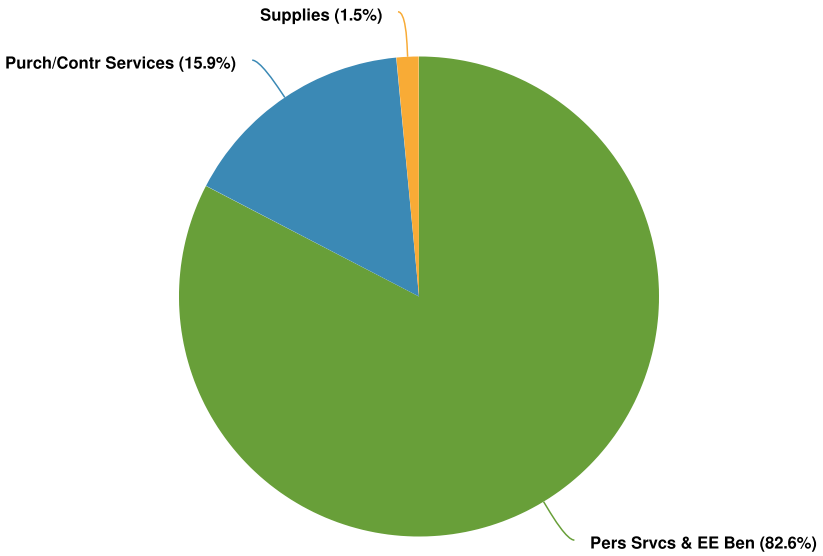
$1,755,168 -$126,013
(-6.70% vs. prior year)

Clerk of Courts (21800) Proposed and Historical Budget vs. Actual

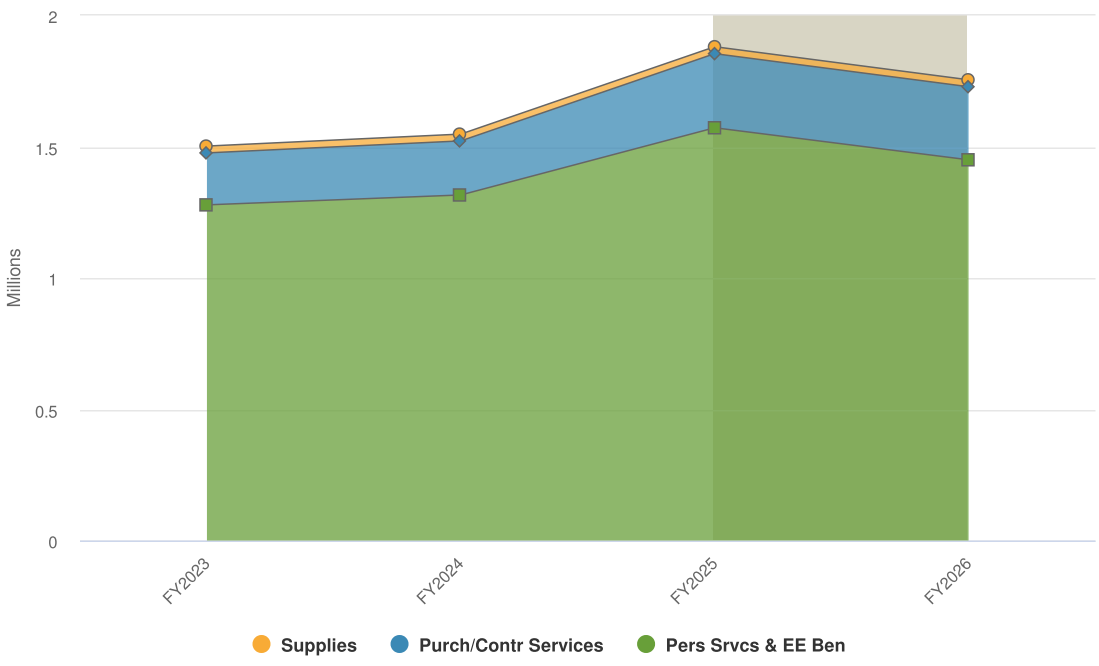


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-20-21800-0000-000000-000-511100	$955,881.02	$959,079.43	$1,157,965.00	$1,044,607.00	-9.8%
Overtime	100-20-21800-0000-000000-000-511300	$204.75	$1,438.26	$0.00	$0.00	0%
Health Insurance	100-20-21800-0000-000000-000-512110	$187,963.03	$185,364.35	$275,568.00	$279,486.00	1.4%
Life Insurance	100-20-21800-0000-000000-000-512120	$1,252.33	$1,141.66	$1,339.00	$1,246.00	-6.9%
Social Security (FICA) contr	100-20-21800-0000-000000-000-512200	$70,986.91	$72,567.56	$82,869.00	$75,454.00	-8.9%
Retirement Contributions	100-20-21800-0000-000000-000-512400	$51,669.98	$51,476.03	$54,616.00	$49,505.00	-9.4%
Other Employee Benefits	100-20-21800-0000-000000-000-512900	$10,654.92	$45,250.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$1,278,612.94**	**$1,316,317.29**	**$1,572,357.00**	**$1,450,298.00**	**-7.8%**
Purch/Contr Services						
Repairs & Maint - Equipment	100-20-21800-0000-000000-000-522210	$0.00	$0.00	$1,000.00	$1,000.00	0%
Maintenance Agreements	100-20-21800-0000-000000-000-522250	$116,967.97	$121,858.52	$152,700.00	$154,884.00	1.4%
Rental of Equipment & Vehicles	100-20-21800-0000-000000-000-522320	$7,468.95	$10,832.70	$15,668.00	$16,640.00	6.2%
PO Liability/Emp Bond	100-20-21800-0000-000000-000-523110	$100.00	$100.00	$1,500.00	$1,500.00	0%
Telephone/Pagers/Mobile	100-20-21800-0000-000000-000-523220	$140.25	$180.33	$168.00	$756.00	350%
Postage	100-20-21800-0000-000000-000-523230	$18,978.60	$22,684.08	$22,000.00	$25,000.00	13.6%
Advertising	100-20-21800-0000-000000-000-523300	$2,215.00	$1,588.14	$3,500.00	$1,540.00	-56%
Travel Meals Lodging Mileage	100-20-21800-0000-000000-000-523500	$7,336.29	$4,025.73	$8,000.00	$15,000.00	87.5%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Dues & Fees	100-20-21800-0000-000000-000-523600	$1,046.91	$1,288.15	$1,488.00	$1,650.00	10.9%
Education & Training	100-20-21800-0000-000000-000-523700	$1,600.00	$1,250.00	$1,900.00	$3,000.00	57.9%
Contract Labor	100-20-21800-0000-000000-000-523850	$0.00	$0.00	$1,000.00	$25,000.00	2,400%
Other Contracted Services	100-20-21800-0000-000000-000-523900	$6,016.53	$4,384.62	$7,400.00	$7,400.00	0%
Indexing & Recording	100-20-21800-0000-000000-000-523920	$36,046.75	$37,768.75	$66,000.00	$25,000.00	-62.1%
Total Purch/Contr Services:		**$197,917.25**	**$205,961.02**	**$282,324.00**	**$278,370.00**	**-1.4%**
Supplies						
Gen Operating Supplies & Mats	100-20-21800-0000-000000-000-531100	$21,246.90	$21,307.34	$20,000.00	$20,000.00	0%
Juror Supplies	100-20-21800-0000-000000-000-531105	$3,978.55	$3,994.64	$4,000.00	$4,000.00	0%
Books & Periodicals	100-20-21800-0000-000000-000-531400	$0.00	$0.00	$500.00	$500.00	0%
Small Equipment < $5,000	100-20-21800-0000-000000-000-531600	$837.00	$684.67	$2,000.00	$2,000.00	0%
Total Supplies:		**$26,062.45**	**$25,986.65**	**$26,500.00**	**$26,500.00**	**0%**
Total Expense Objects:		**$1,502,592.64**	**$1,548,264.96**	**$1,881,181.00**	**$1,755,168.00**	**-6.7%**

District Attorney (22000)

Randy McGinley
District Attorney

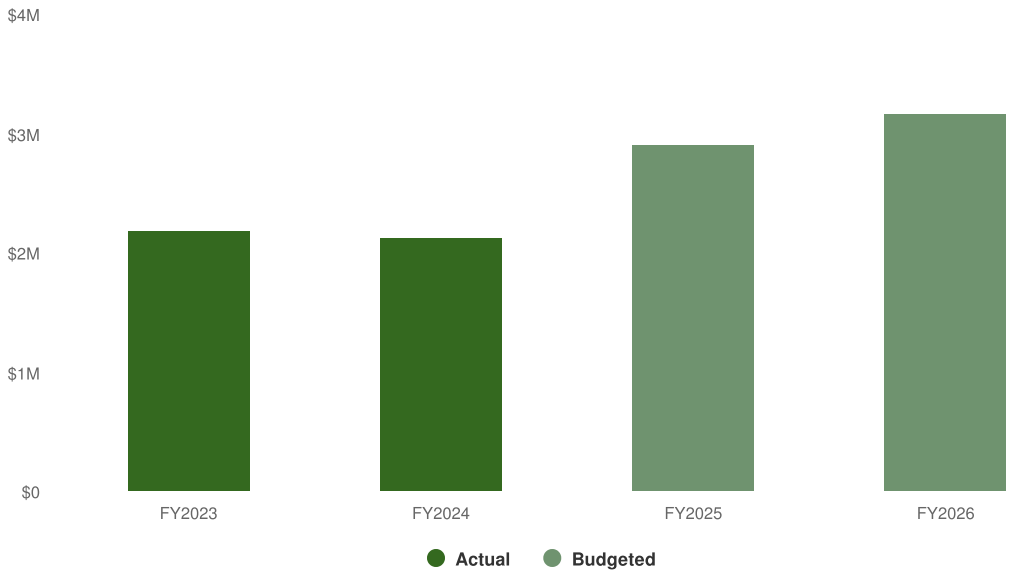
Mission Statement

The District Attorney's Office goals are to ensure that all cases that are referred to our office are handled effectively, efficiently, and ethically, while ensuring that victims and the community as a whole are safe in doing so. We seek to obtain justice for all those involved.

Expenditures Summary

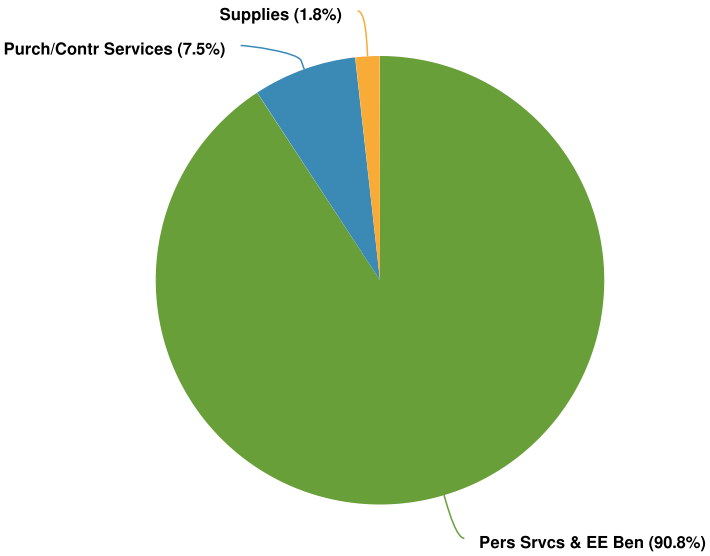
$3,170,718 **$270,072**
(9.31% vs. prior year)

District Attorney (22000) Proposed and Historical Budget vs. Actual

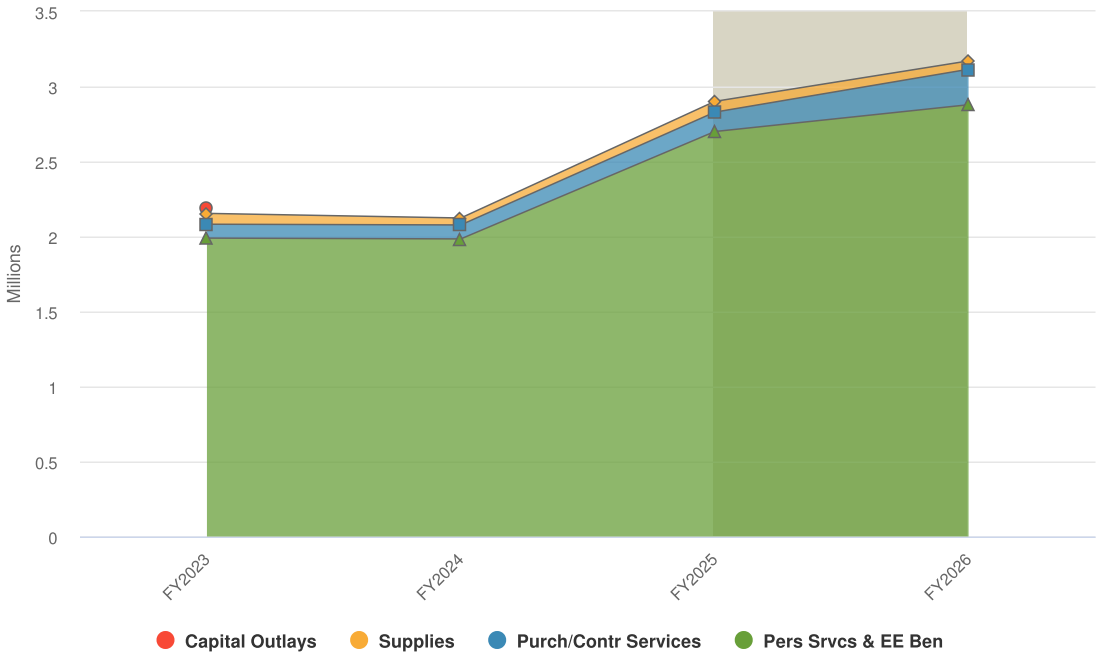


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-20-22000-0000-000000-000-511100	$1,643,476.11	$1,428,165.39	$1,935,776.00	$2,072,686.00	7.1%
Regular Employees	100-20-22000-0000-000000-000-511100-DAGGV	$24,684.44	$66,678.02	$75,411.00	$82,998.00	10.1%
Health Insurance	100-20-22000-0000-000000-000-512110	$316,589.35	$284,220.83	$454,149.00	$450,781.00	-0.7%
Health Insurance	100-20-22000-0000-000000-000-512110-DAGGV	$3,139.94	$7,379.75	$8,256.00	$9,586.00	16.1%
Life Insurance	100-20-22000-0000-000000-000-512120	$2,290.14	$1,800.40	$2,203.00	$2,384.00	8.2%
Life Insurance	100-20-22000-0000-000000-000-512120-DAGGV	$31.25	$75.00	$75.00	$75.00	0%
Social Security (FICA) contr	100-20-22000-0000-000000-000-512200	$119,016.10	$108,237.83	$130,131.00	$149,964.00	15.2%
Social Security (FICA) contr	100-20-22000-0000-000000-000-512200-DAGGV	$1,790.60	$4,929.45	$5,580.00	$6,133.00	9.9%
Retirement Contributions	100-20-22000-0000-000000-000-512400	$82,273.90	$70,400.17	$85,087.00	$100,611.00	18.2%
Retirement Contributions	100-20-22000-0000-000000-000-512400-DAGGV	$987.36	$2,667.10	$3,017.00	$3,320.00	10%
Other Employee Benefits	100-20-22000-0000-000000-000-512900	$0.00	$53,500.00	$0.00	$0.00	0%
Reimbursement of Salary	100-20-22000-0000-000000-000-519999-22061	-$36,645.00		$0.00		N/A
Reimbursement of Salary	100-20-22000-0000-000000-000-519999-22062	-$22,233.00		$0.00		N/A
Reimbursement of Salary	100-20-22000-0000-000000-000-519999-23061	-$62,724.00		$0.00		N/A
Reimbursement of Salary	100-20-22000-0000-000000-000-519999-23062	-$32,620.00		$0.00		N/A
Reimbursement of Salary	100-20-22000-0000-000000-000-519999-WCARP	-$50,789.94	-$44,063.45	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$1,989,267.25**	**$1,983,990.49**	**$2,699,685.00**	**$2,878,538.00**	**6.6%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-20-22000-0000-000000-000-521200	$7,450.92	$1,234.40	$9,000.00	$5,500.00	-38.9%
Repairs & Maint-Vehicles	100-20-22000-0000-000000-000-522215	$256.62	$41.58	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Maintenance Agreements	100-20-22000-0000-000000-000-522250	$4,815.27	$22,685.53	$5,300.00	$117,347.00	2,114.1%
Rental of Equipment & Vehicles	100-20-22000-0000-000000-000-522320	$2,701.80	$2,701.80	$2,704.00	$5,504.00	103.6%
Telephone/Pagers/Mobile	100-20-22000-0000-000000-000-523220	$4,870.45	$5,295.61	$788.00	$6,308.00	700.5%
Postage	100-20-22000-0000-000000-000-523230	$7,980.73	$7,289.57	$8,100.00	$8,520.00	5.2%
Printing & Binding	100-20-22000-0000-000000-000-523400	$3,866.89	$1,971.41	$4,500.00	$2,500.00	-44.4%
Travel Meals Lodging Mileage	100-20-22000-0000-000000-000-523500	$20,728.48	$22,298.19	$34,200.00	$42,300.00	23.7%
Travel - Meals/Hotel/Mileage	100-20-22000-0000-000000-000-523500-DAGGV	$0.00	$1,456.00	$3,350.00	$0.00	-100%
Dues & Fees	100-20-22000-0000-000000-000-523600	$7,042.00	$5,156.64	$7,345.00	$10,005.00	36.2%
Witness Fees	100-20-22000-0000-000000-000-523620	$12,623.12	$2,637.03	$14,000.00	$14,000.00	0%
Education & Training	100-20-22000-0000-000000-000-523700	$10,724.33	$5,498.50	$10,000.00	$14,158.00	41.6%
Education & Training	100-20-22000-0000-000000-000-523700-DAGGV	$300.00	$0.00	$1,285.00	$0.00	-100%
Other Contracted Services	100-20-22000-0000-000000-000-523900	$9,249.01	$14,866.16	$28,565.00	$10,229.00	-64.2%
Total Purch/Contr Services:		**$92,609.62**	**$93,132.42**	**$129,137.00**	**$236,371.00**	**83%**
Supplies						
Gen Operating Supplies & Mats	100-20-22000-0000-000000-000-531100	$24,843.41	$21,864.24	$24,000.00	$24,000.00	0%
Gen Operating Supplies & Mats	100-20-22000-0000-000000-000-531100-DAGGV	$522.87	$0.00	$500.00	$0.00	-100%
Juror Supplies	100-20-22000-0000-000000-000-531105	$842.02	$1,348.87	$1,200.00	$1,500.00	25%
Tags & Titles	100-20-22000-0000-000000-000-531160	$3.00	$4.50	$0.00	$0.00	0%
Event Supplies	100-20-22000-0000-000000-000-531170	$2,381.02	$848.30	$3,000.00	$3,000.00	0%
Gasoline/Diesel	100-20-22000-0000-000000-000-531270	$18,798.15	$16,103.10	$21,600.00	$18,000.00	-16.7%
Gasoline/Diesel	100-20-22000-0000-000000-000-531270-DAGGV	$682.93	$0.00	$2,400.00	$0.00	-100%
Books & Periodicals	100-20-22000-0000-000000-000-531400	$3,043.28	$3,405.86	$5,524.00	$609.00	-89%
Small Equipment < $5,000	100-20-22000-0000-000000-000-531600	$9,160.35	-$1,196.58	$8,600.00	$3,800.00	-55.8%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Small Equipment<$5,000	100-20-22000-0000-000000-000-531600-DAGGV	$7,134.68	$0.00	$0.00	$0.00	0%
Uniforms	100-20-22000-0000-000000-000-531740	$4,916.03	$3,936.70	$5,000.00	$4,900.00	-2%
Total Supplies:		**$72,327.74**	**$46,314.99**	**$71,824.00**	**$55,809.00**	**-22.3%**
Capital Outlays						
Vehicles	100-20-22000-0000-000000-000-542200-DAGGV	$38,580.00	$0.00	$0.00	$0.00	0%
Total Capital Outlays:		**$38,580.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$2,192,784.61**	**$2,123,437.90**	**$2,900,646.00**	**$3,170,718.00**	**9.3%**

Magistrate Court (24000)

Magistrate Court
Judge Melanie M. Bell

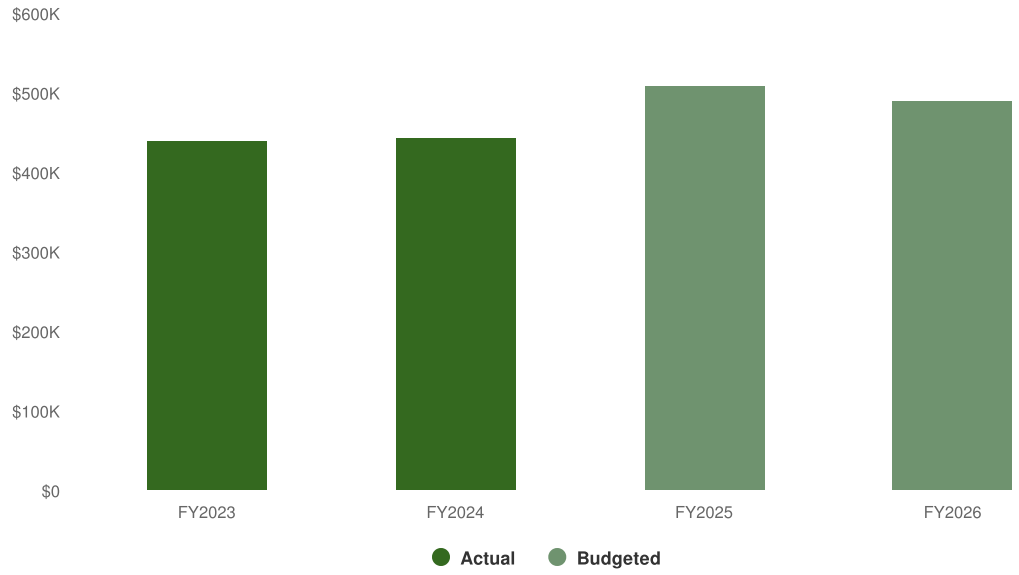
Mission Statement

The mission of the Magistrate Court of Newton County is to provide fair, accessible, inexpensive, and speedy resolution of criminal and civil matters within its jurisdiction. The Court will provide courteous and prompt service and will conduct its business with integrity, competence, and a commitment to excellence, in order to promote trust and confidence in the judicial system.

Expenditures Summary

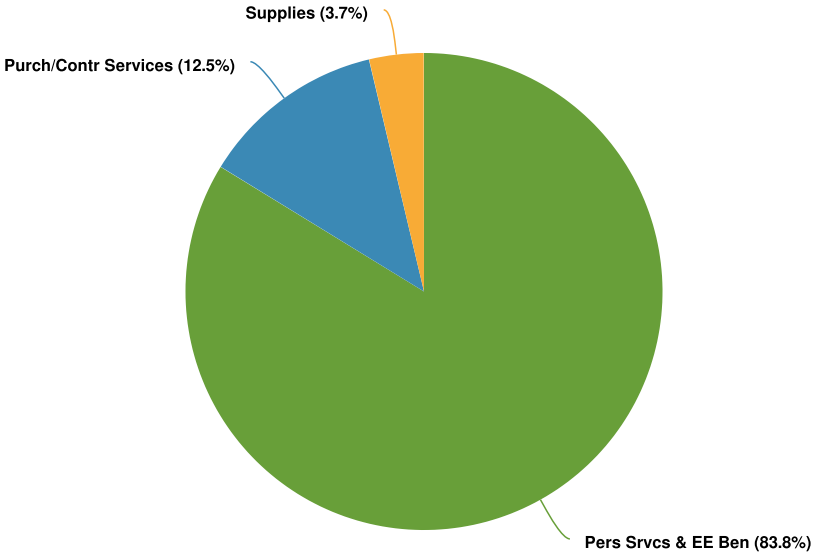
$490,919 **-$18,950**
(-3.72% vs. prior year)

Magistrate Court (24000) Proposed and Historical Budget vs. Actual

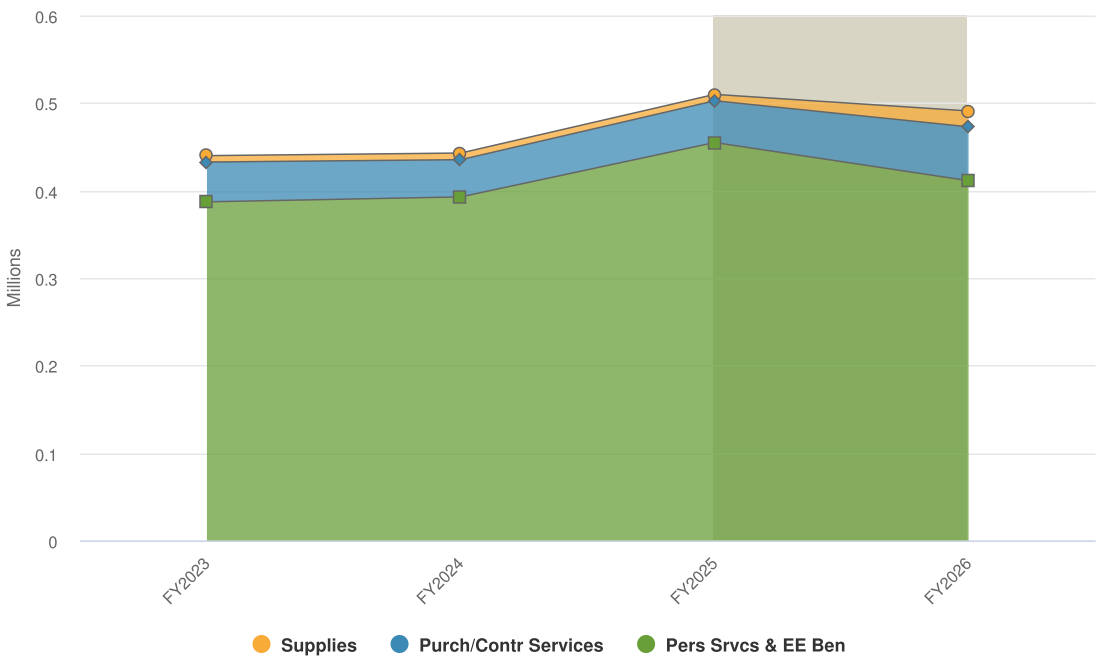


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-20-24000-0000-000000-000-511100	$272,543.85	$299,828.74	$358,387.00	$333,808.00	-6.9%
Health Insurance	100-20-24000-0000-000000-000-512110	$82,310.02	$57,143.32	$54,624.00	$38,344.00	-29.8%
Life Insurance	100-20-24000-0000-000000-000-512120	$403.98	$448.20	$483.00	$408.00	-15.5%
Social Security (FICA) contr	100-20-24000-0000-000000-000-512200	$19,608.92	$22,133.47	$26,549.00	$24,463.00	-7.9%
Retirement Contributions	100-20-24000-0000-000000-000-512400	$12,169.07	$13,141.75	$14,794.00	$14,198.00	-4%
Total Pers Srvcs & EE Ben:		**$387,035.84**	**$392,695.48**	**$454,837.00**	**$411,221.00**	**-9.6%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-20-24000-0000-000000-000-521200	$21,231.56	$16,867.67	$21,000.00	$32,250.00	53.6%
Maintenance Agreements	100-20-24000-0000-000000-000-522250	$746.77	$1,021.81	$850.00	$1,240.00	45.9%
Rental of Equipment & Vehicles	100-20-24000-0000-000000-000-522320	$1,916.04	$1,890.86	$2,680.00	$1,880.00	-29.9%
Telephone/Pagers/Mobile	100-20-24000-0000-000000-000-523220	$220.38	$238.15	$216.00	$240.00	11.1%
Postage	100-20-24000-0000-000000-000-523230	$9,389.10	$12,967.39	$8,000.00	$12,000.00	50%
Printing & Binding	100-20-24000-0000-000000-000-523400	$4,313.66	$4,576.10	$4,500.00	$4,500.00	0%
Travel Meals Lodging Mileage	100-20-24000-0000-000000-000-523500	$3,849.09	$702.96	$6,000.00	$5,000.00	-16.7%
Dues & Fees	100-20-24000-0000-000000-000-523600	$724.00	$1,414.00	$1,578.00	$1,548.00	-1.9%
Education & Training	100-20-24000-0000-000000-000-523700	$2,328.00	$1,930.00	$2,050.00	$2,075.00	1.2%
Other Contracted Services	100-20-24000-0000-000000-000-523900	$770.00	$912.10	$840.00	$840.00	0%
Total Purch/Contr Services:		**$45,488.60**	**$42,521.04**	**$47,714.00**	**$61,573.00**	**29%**
Supplies						
Gen Operating Supplies & Mats	100-20-24000-0000-000000-000-531100	$6,002.88	$7,242.22	$7,000.00	$10,000.00	42.9%
Food	100-20-24000-0000-000000-000-531300	$0.00	$0.00	$0.00	$500.00	N/A
Books & Periodicals	100-20-24000-0000-000000-000-531400	$318.00	$366.00	$318.00	$425.00	33.6%
Small Equipment < $5,000	100-20-24000-0000-000000-000-531600	$1,000.00	$0.00	$0.00	$7,200.00	N/A
Total Supplies:		**$7,320.88**	**$7,608.22**	**$7,318.00**	**$18,125.00**	**147.7%**
Total Expense Objects:		**$439,845.32**	**$442,824.74**	**$509,869.00**	**$490,919.00**	**-3.7%**

Probate Court (24500)

Probate Court
Judge Melanie M. Bell

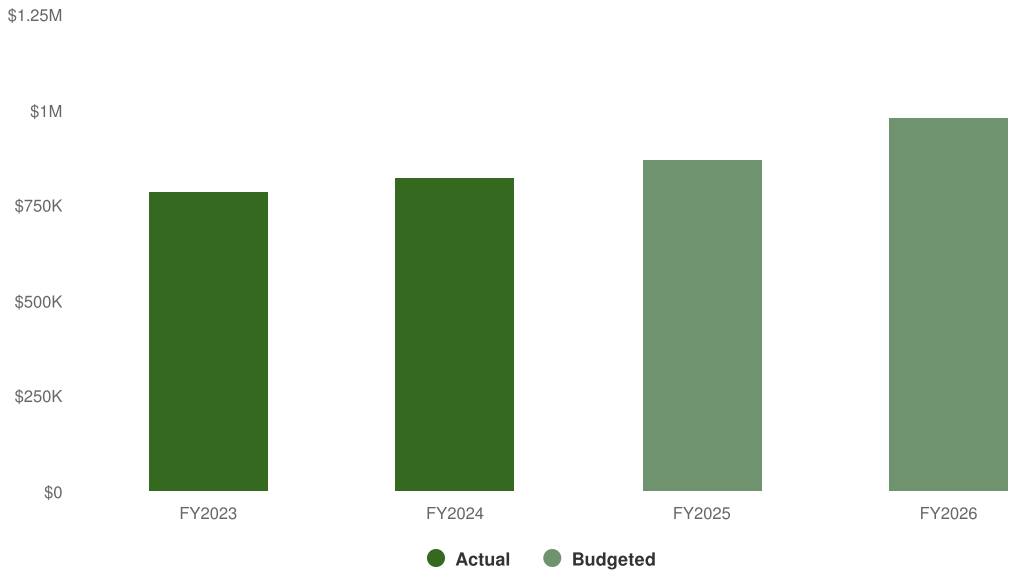
Mission Statement

The mission of the Probate Court of Newton County is to carry out its lawful duties under the Constitution and laws of Georgia by administering justice with fairness, equality, and respect. The court will provide courteous and prompt service and will conduct its business with integrity, competence, and a commitment to excellence, in order to promote trust and confidence in the judicial system.

Expenditures Summary

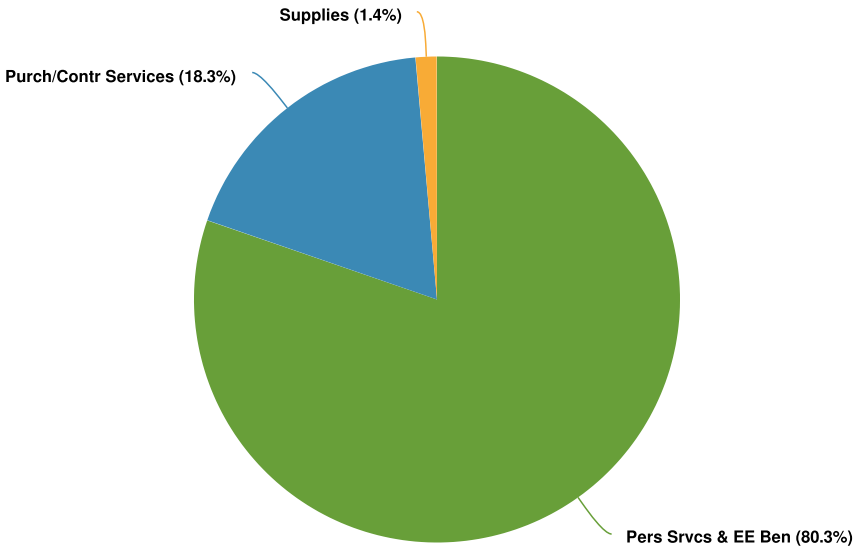
$977,265 $107,444
(12.35% vs. prior year)

Probate Court (24500) Proposed and Historical Budget vs. Actual

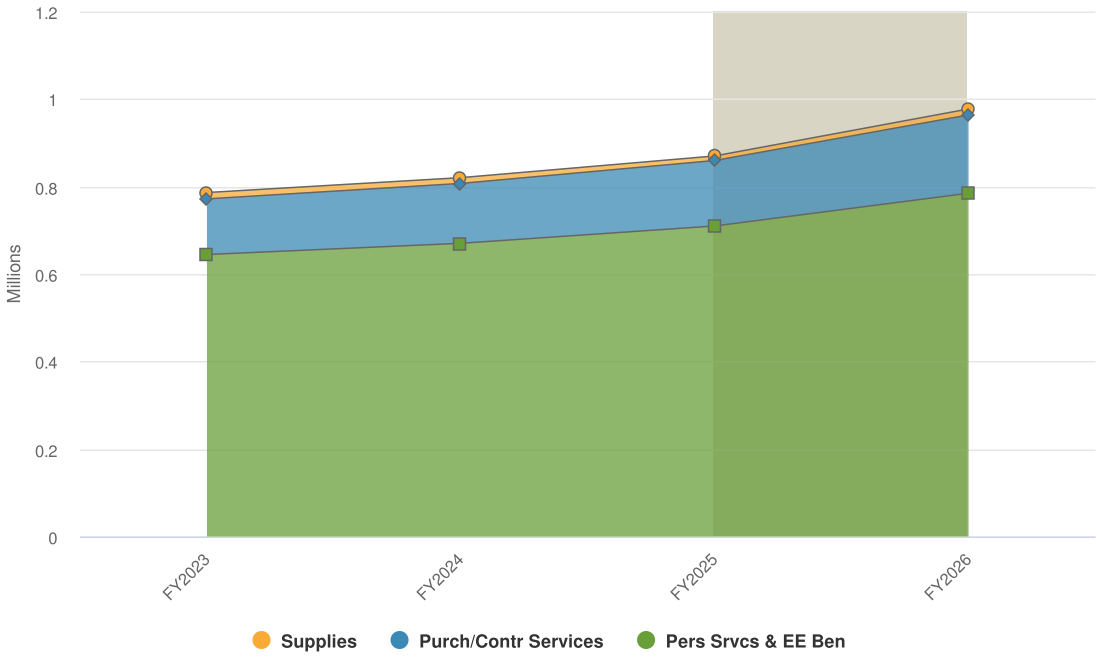


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-20-24500-0000-000000-000-511100	$523,701.73	$540,995.00	$561,605.00	$602,883.00	7.4%
Health Insurance	100-20-24500-0000-000000-000-512110	$52,403.09	$58,370.69	$73,643.00	$106,484.00	44.6%
Life Insurance	100-20-24500-0000-000000-000-512120	$695.84	$646.96	$700.00	$711.00	1.6%
Social Security (FICA) contr	100-20-24500-0000-000000-000-512200	$38,942.83	$40,452.79	$41,465.00	$43,907.00	5.9%
Retirement Contributions	100-20-24500-0000-000000-000-512400	$28,832.85	$29,704.46	$31,084.00	$30,678.00	-1.3%
Other Employee Benefits	100-20-24500-0000-000000-000-512900	$0.00	$0.00	$1,250.00	$0.00	-100%
Total Pers Srvcs & EE Ben:		**$644,576.34**	**$670,169.90**	**$709,747.00**	**$784,663.00**	**10.6%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-20-24500-0000-000000-000-521200	$52,414.70	$63,316.47	$69,500.00	$79,000.00	13.7%
Indigent Defense Legal Svcs	100-20-24500-0000-000000-000-521215	$41,400.00	$39,800.00	$43,200.00	$60,000.00	38.9%
Vital Statistics Expense	100-20-24500-0000-000000-000-521240	$4,568.00	$5,064.00	$4,560.00	$5,400.00	18.4%
Maintenance Agreements	100-20-24500-0000-000000-000-522250	$4,038.05	$5,005.23	$5,195.00	$6,525.00	25.6%
Rental of Equipment & Vehicles	100-20-24500-0000-000000-000-522320	$2,369.45	$1,408.29	$2,680.00	$1,880.00	-29.9%
Telephone/Pagers/Mobile	100-20-24500-0000-000000-000-523220	$355.56	$207.41	$1,131.00	$0.00	-100%
Postage	100-20-24500-0000-000000-000-523230	$9,605.51	$9,327.78	$9,000.00	$10,000.00	11.1%
Printing & Binding	100-20-24500-0000-000000-000-523400	$2,942.42	$1,926.19	$3,000.00	$4,100.00	36.7%
Travel Meals Lodging Mileage	100-20-24500-0000-000000-000-523500	$3,436.55	$4,248.48	$5,850.00	$6,000.00	2.6%
Dues & Fees	100-20-24500-0000-000000-000-523600	$1,141.00	$2,340.00	$1,368.00	$1,765.00	29%
Education & Training	100-20-24500-0000-000000-000-523700	$4,398.50	$3,780.00	$3,795.00	$3,830.00	0.9%
Other Contracted Services	100-20-24500-0000-000000-000-523900	$455.00	$456.05	$420.00	$420.00	0%
Total Purch/Contr Services:		**$127,124.74**	**$136,879.90**	**$149,699.00**	**$178,920.00**	**19.5%**
Supplies						
Gen Operating Supplies & Mats	100-20-24500-0000-000000-000-531100	$10,243.33	$11,752.06	$10,000.00	$10,000.00	0%
Food	100-20-24500-0000-000000-000-531300	$0.00	$108.25	$0.00	$500.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Books & Periodicals	100-20-24500-0000-000000-000-531400	$374.07	$478.14	$375.00	$482.00	28.5%
Small Equipment < $5,000	100-20-24500-0000-000000-000-531600	$3,886.97	$877.90	$0.00	$2,700.00	N/A
Total Supplies:		**$14,504.37**	**$13,216.35**	**$10,375.00**	**$13,682.00**	**31.9%**
Total Expense Objects:		**$786,205.45**	**$820,266.15**	**$869,821.00**	**$977,265.00**	**12.4%**

Juvenile Court (26000)

Judge Candice Branche
Chief Juvenile Court Judge

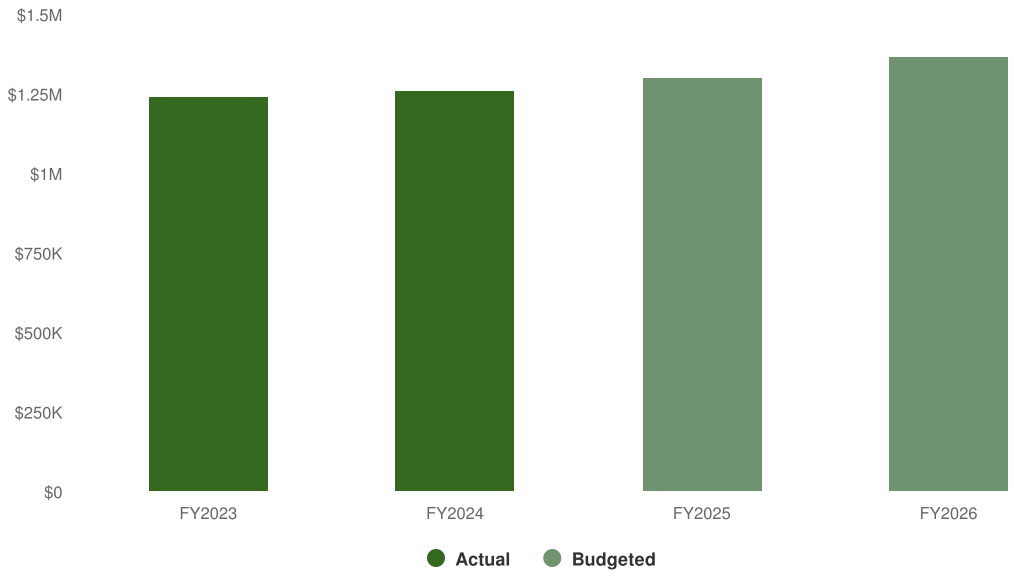
Mission Statement

To protect the community from crime while simultaneously offering services to youthful offenders and their families in the least restrictive means possible and to ensure the safety and wellbeing of children.

Expenditures Summary

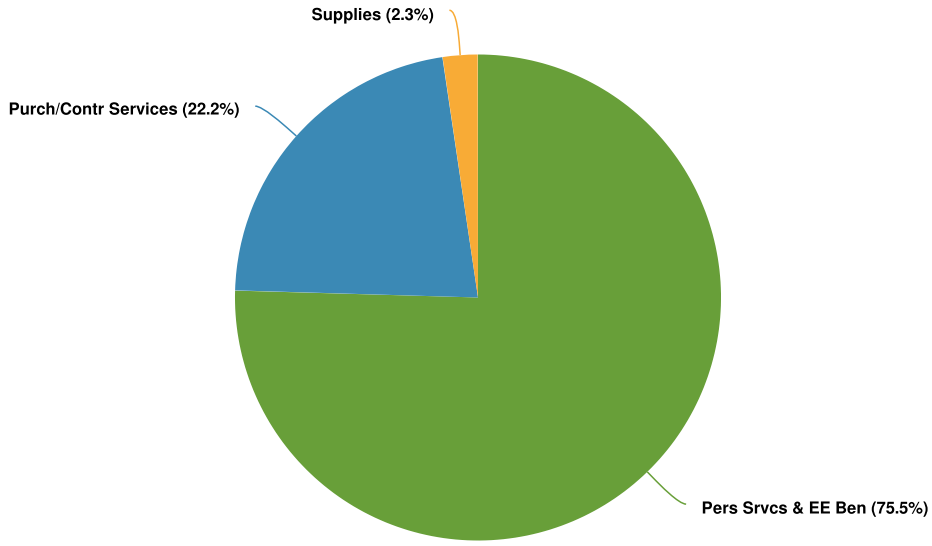
$1,368,151 **$67,176**
(5.16% vs. prior year)

Juvenile Court (26000) Proposed and Historical Budget vs. Actual

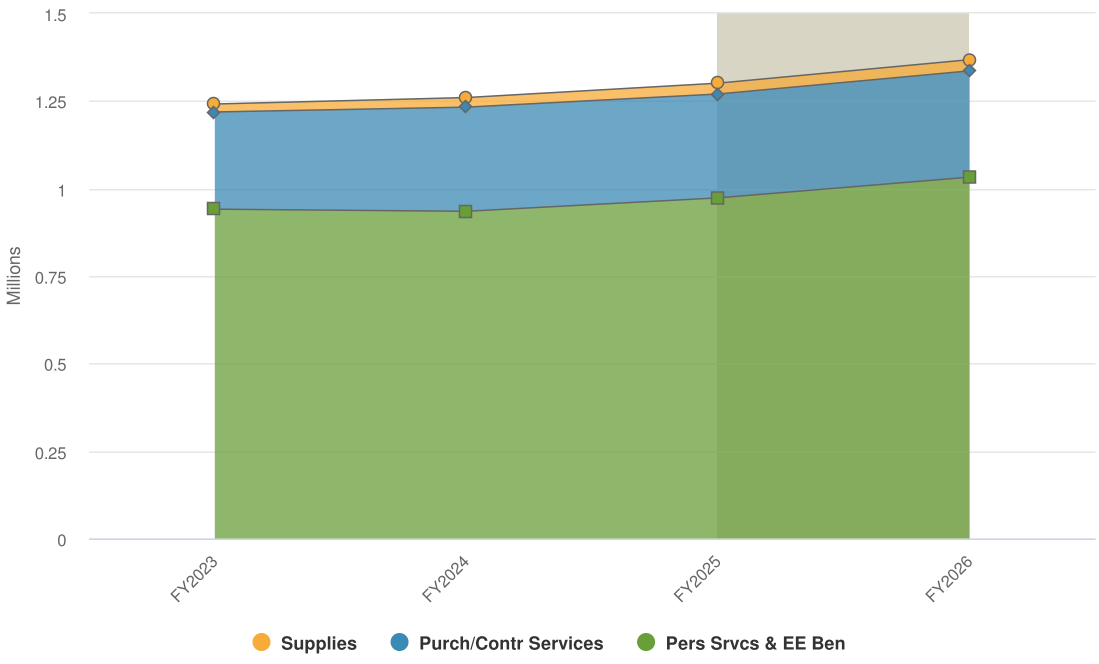


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-20-26000-0000-000000-000-511100	$746,004.39	$748,424.10	$780,080.00	$818,290.00	4.9%
Overtime	100-20-26000-0000-000000-000-511300	$642.54	$15.86	$0.00	$0.00	0%
Health Insurance	100-20-26000-0000-000000-000-512110	$104,138.21	$99,012.60	$101,394.00	$118,527.00	16.9%
Life Insurance	100-20-26000-0000-000000-000-512120	$941.90	$839.90	$880.00	$880.00	0%
Social Security (FICA) contr	100-20-26000-0000-000000-000-512200	$54,284.65	$54,632.62	$56,925.00	$59,650.00	4.8%
Retirement Contributions	100-20-26000-0000-000000-000-512400	$34,903.68	$32,004.14	$33,966.00	$35,184.00	3.6%
Total Pers Srvcs & EE Ben:		**$940,915.37**	**$934,929.22**	**$973,245.00**	**$1,032,531.00**	**6.1%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-20-26000-0000-000000-000-521200	$4,834.07	$3,508.79	$12,000.00	$12,000.00	0%
Indigent Defense Legal Svcs	100-20-26000-0000-000000-000-521215	$230,628.13	$254,216.25	$246,000.00	$250,890.00	2%
Medical Exam	100-20-26000-0000-000000-000-521231	$0.00	$0.00	$1,000.00	$1,000.00	0%
Court Reporter Services	100-20-26000-0000-000000-000-521310	$15,996.00	$12,000.00	$12,000.00	$12,000.00	0%
Disposal/Garbage Pick Up Svcs	100-20-26000-0000-000000-000-522110	$366.00	$366.00	$366.00	$366.00	0%
Repairs & Maint - Buildings	100-20-26000-0000-000000-000-522220	$4,497.48	$4,870.28	$3,000.00	$3,000.00	0%
Maintenance Agreements	100-20-26000-0000-000000-000-522250	$3,821.27	$2,454.61	$2,000.00	$2,000.00	0%
Rental of Equipment & Vehicles	100-20-26000-0000-000000-000-522320	$3,510.50	$2,141.41	$2,812.00	$2,812.00	0%
Telephone/Pagers/Mobile	100-20-26000-0000-000000-000-523220	$1,180.82	$1,678.48	$572.00	$2,072.00	262.2%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Postage	100-20-26000-0000-000000-000-523230	$1,059.12	$847.79	$900.00	$900.00	0%
Advertising	100-20-26000-0000-000000-000-523300	$180.00	$420.00	$0.00	$0.00	0%
Printing & Binding	100-20-26000-0000-000000-000-523400	$380.00	$1,857.94	$700.00	$700.00	0%
Travel Meals Lodging Mileage	100-20-26000-0000-000000-000-523500	$4,140.41	$3,945.29	$7,000.00	$7,000.00	0%
Dues & Fees	100-20-26000-0000-000000-000-523600	$3,412.00	$4,290.36	$2,400.00	$2,900.00	20.8%
Education & Training	100-20-26000-0000-000000-000-523700	$921.96	$330.00	$2,000.00	$2,000.00	0%
Other Contracted Services	100-20-26000-0000-000000-000-523900	$2,796.86	$4,603.10	$4,000.00	$4,000.00	0%
Total Purch/Contr Services:		**$277,724.62**	**$297,530.30**	**$296,750.00**	**$303,640.00**	**2.3%**
Supplies						
Gen Operating Supplies & Mats	100-20-26000-0000-000000-000-531100	$10,446.79	$15,274.40	$14,000.00	$14,000.00	0%
Energy - Water/Sewerage	100-20-26000-0000-000000-000-531210	$444.00	$502.25	$480.00	$480.00	0%
Energy - Electricity	100-20-26000-0000-000000-000-531230	$3,978.38	$4,758.44	$5,500.00	$5,500.00	0%
Gasoline/Diesel	100-20-26000-0000-000000-000-531270	$732.84	$677.74	$2,000.00	$2,000.00	0%
Food	100-20-26000-0000-000000-000-531300	$3,355.22	$2,800.18	$3,500.00	$4,500.00	28.6%
Books & Periodicals	100-20-26000-0000-000000-000-531400	$673.80	$634.16	$1,000.00	$1,000.00	0%
Small Equipment < $5,000	100-20-26000-0000-000000-000-531600	$3,118.42	$2,730.54	$4,500.00	$4,500.00	0%
Total Supplies:		**$22,749.45**	**$27,377.71**	**$30,980.00**	**$31,980.00**	**3.2%**
Total Expense Objects:		**$1,241,389.44**	**$1,259,837.23**	**$1,300,975.00**	**$1,368,151.00**	**5.2%**

Public Defender (28000)

Anthony Carter
Public Defender

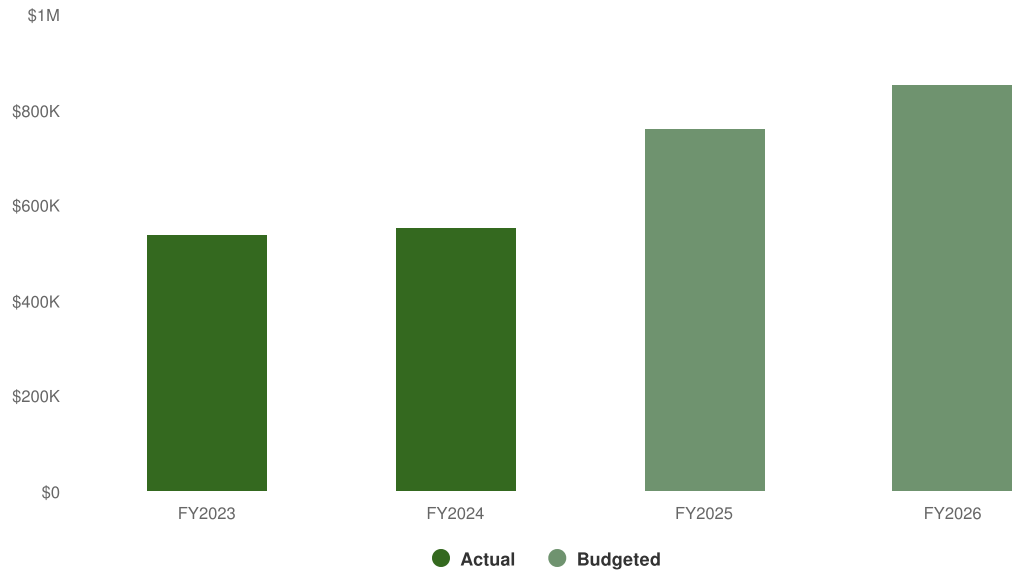
Mission Statement

The Mission of the Office of the Public Defender is to ensure, independently of political considerations or private interests, that each client who qualifies for representation receives zealous, adequate, effective, timely, and ethical legal representation, consistent with the guarantees of the Constitution of the State of Georgia, the Constitution of the United States and the mandates of the Georgia Indigent Defense Act of 2003; to provide all such legal services in a cost-efficient manner; and to conduct that representation in such a way that the criminal justice system operates effectively to achieve justice.

Expenditures Summary

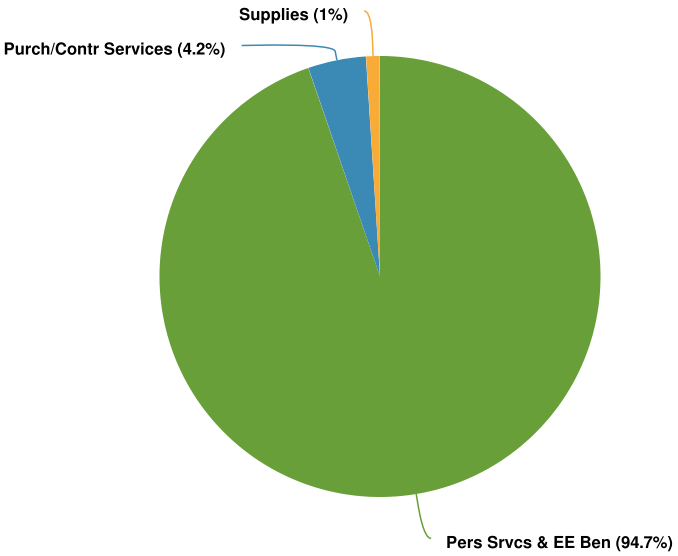
$851,676 $92,153
(12.13% vs. prior year)

Public Defender (28000) Proposed and Historical Budget vs. Actual

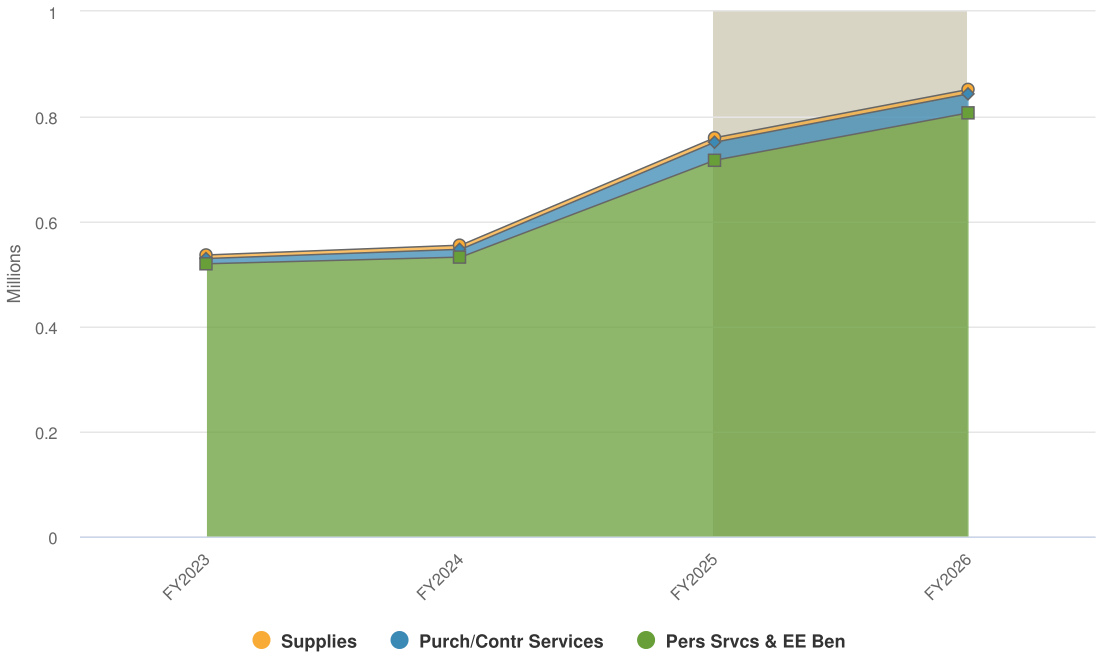


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-20-28000-0000-000000-000-511100	$431,149.63	$442,172.30	$583,709.00	$659,001.00	12.9%
Overtime	100-20-28000-0000-000000-000-511300	$222.05	$78.82	$0.00	$0.00	0%
Health Insurance	100-20-28000-0000-000000-000-512110	$38,621.50	$39,370.78	$69,790.00	$70,936.00	1.6%
Life Insurance	100-20-28000-0000-000000-000-512120	$517.01	$433.50	$547.00	$547.00	0%
Social Security (FICA) contr	100-20-28000-0000-000000-000-512200	$31,956.14	$32,905.56	$40,051.00	$48,765.00	21.8%
Retirement Contributions	100-20-28000-0000-000000-000-512400	$17,014.55	$17,239.24	$22,486.00	$27,707.00	23.2%
Total Pers Srvcs & EE Ben:		**$519,480.88**	**$532,200.20**	**$716,583.00**	**$806,956.00**	**12.6%**
Purch/Contr Services						
Court Reporter Services	100-20-28000-0000-000000-000-521310	$0.00	$0.00	$150.00	$150.00	0%
Repairs & Maint - Equipment	100-20-28000-0000-000000-000-522210	$0.00	$0.00	$250.00	$250.00	0%
Maintenance Agreements	100-20-28000-0000-000000-000-522250	$2,378.70	$2,180.73	$1,500.00	$1,500.00	0%
Rental of Equipment & Vehicles	100-20-28000-0000-000000-000-522320	$1,171.53	$2,812.49	$2,970.00	$2,970.00	0%
Telephone/Pagers/Mobile	100-20-28000-0000-000000-000-523220	$662.28	$662.28	$664.00	$2,628.00	295.8%
Postage	100-20-28000-0000-000000-000-523230	$627.08	$645.68	$1,020.00	$1,020.00	0%
Printing & Binding	100-20-28000-0000-000000-000-523400	$87.04	$212.12	$200.00	$200.00	0%
Travel Meals Lodging Mileage	100-20-28000-0000-000000-000-523500	$688.00	$0.00	$2,435.00	$2,436.00	0%
Dues & Fees	100-20-28000-0000-000000-000-523600	$1,971.00	$3,519.00	$4,641.00	$4,460.00	-3.9%
Witness Fees	100-20-28000-0000-000000-000-523620	$10.28	$17.67	$250.00	$250.00	0%
Education & Training	100-20-28000-0000-000000-000-523700	$0.00	$0.00	$2,500.00	$2,496.00	-0.2%
Other Contracted Services	100-20-28000-0000-000000-000-523900	$2,413.56	$4,823.01	$17,820.00	$17,820.00	0%
Total Purch/Contr Services:		**$10,009.47**	**$14,872.98**	**$34,400.00**	**$36,180.00**	**5.2%**
Supplies						
Gen Operating Supplies & Mats	100-20-28000-0000-000000-000-531100	$5,115.95	$6,524.62	$6,000.00	$6,000.00	0%
Gasoline/Diesel	100-20-28000-0000-000000-000-531270	$358.53	$494.84	$540.00	$540.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Books & Periodicals	100-20-28000-0000-000000-000-531400	$400.10	$0.00	$1,000.00	$1,000.00	0%
Small Equipment < $5,000	100-20-28000-0000-000000-000-531600	$917.33	$864.15	$1,000.00	$1,000.00	0%
Total Supplies:		**$6,791.91**	**$7,883.61**	**$8,540.00**	**$8,540.00**	**0%**
Total Expense Objects:		**$536,282.26**	**$554,956.79**	**$759,523.00**	**$851,676.00**	**12.1%**

Sheriff (33100)

Ezell Brown
Sheriff

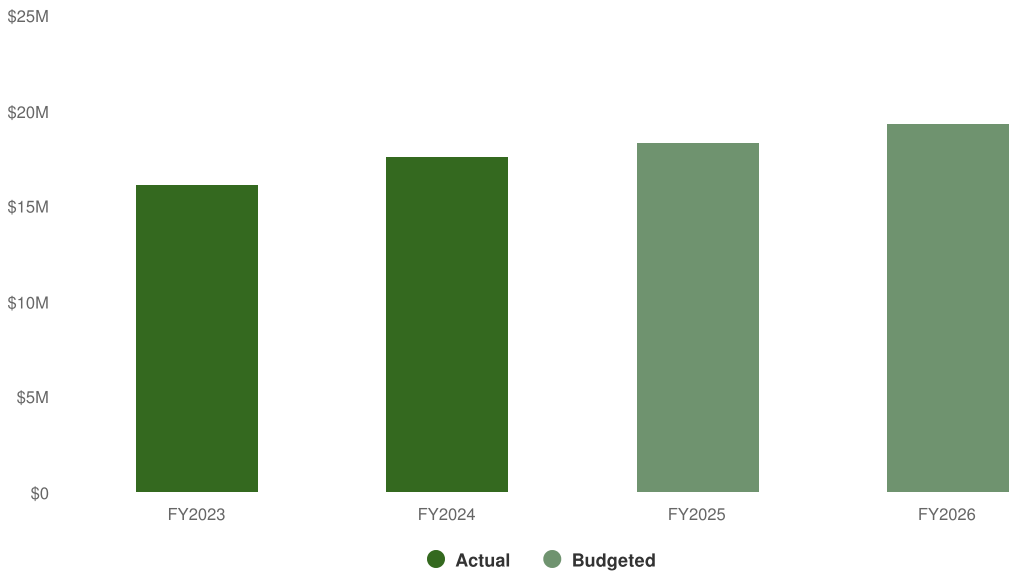
Mission Statement:

Committed to enforcing the Laws that protect the lives, person and property we are called to serve.

Expenditures Summary

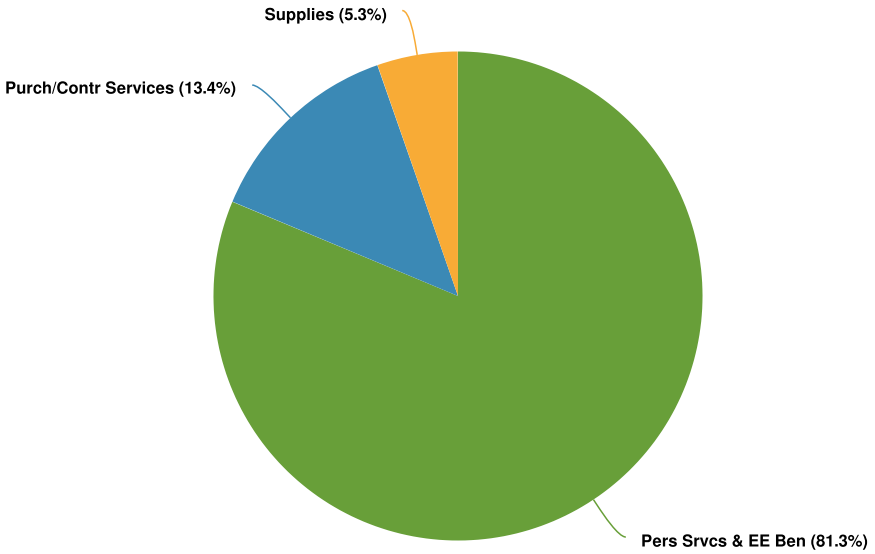
$19,335,408 **$984,099**
(5.36% vs. prior year)

Sheriff (33100) Proposed and Historical Budget vs. Actual

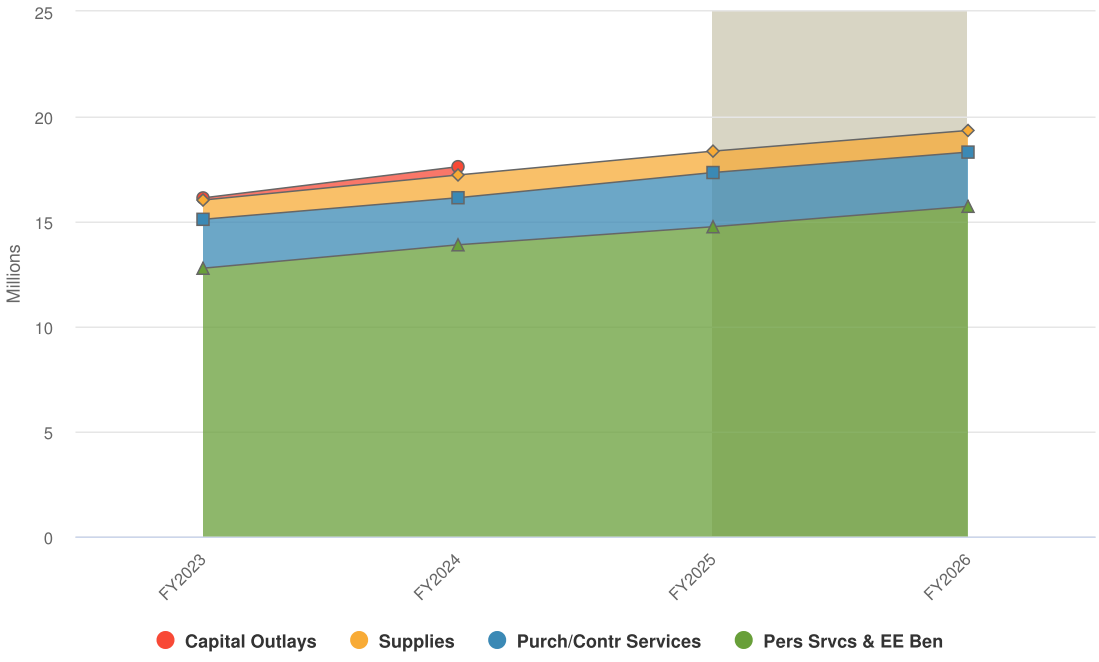


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-30-33100-0000-000000-000-511100	$8,873,091.00	$9,443,228.11	$10,815,138.00	$11,266,150.00	4.2%
Overtime	100-30-33100-0000-000000-000-511300	$1,089,129.94	$1,534,574.96	$350,000.00	$350,000.00	0%
Health Insurance	100-30-33100-0000-000000-000-512110	$1,700,780.82	$1,704,750.43	$2,568,219.00	$2,568,219.00	0%
Life Insurance	100-30-33100-0000-000000-000-512120	$11,250.07	$10,951.14	$13,284.00	$13,729.00	3.3%
Social Security (FICA) contr	100-30-33100-0000-000000-000-512200	$745,403.92	$825,761.34	$782,381.00	$899,023.00	14.9%
Retirement Contributions	100-30-33100-0000-000000-000-512400	$569,563.73	$611,320.27	$566,654.00	$625,654.00	10.4%
Other Employee Benefits	100-30-33100-0000-000000-000-512900	$213,921.98	$177,300.00	$0.00	$0.00	0%
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-20068	-$97.34		$0.00		N/A
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-21020	-$332,644.61	-$302,905.79	-$220,000.00	$0.00	-100%
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-22025	-$1,007.53		$0.00		N/A
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-23015	-$81,855.19	-$32,428.26	$0.00	$0.00	0%
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-23025	-$7,127.64		$0.00		N/A
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-24015	$0.00	-$76,780.60	$0.00	$0.00	0%
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-24025	$0.00	-$4,933.44	$0.00	$0.00	0%
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-25015	$0.00	$0.00	-$125,000.00	$0.00	-100%
Reimbursement of Salary	100-30-33100-0000-000000-000-519999-F2301	-$5,250.26	$0.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$12,775,158.89**	**$13,890,838.16**	**$14,750,676.00**	**$15,722,775.00**	**6.6%**

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Purch/Contr Services						
Legal Services	100-30-33100-0000-000000-000-521210	$134,817.55	$108,309.30	$167,000.00	$167,000.00	0%
Medical Exam	100-30-33100-0000-000000-000-521231	$65.50	$0.00	$0.00	$0.00	0%
Repairs & Maint - Equipment	100-30-33100-0000-000000-000-522210	$9,646.87	$16,398.95	$17,200.00	$17,200.00	0%
Repairs & Maint-Vehicles	100-30-33100-0000-000000-000-522215	$495,498.50	$587,064.80	$492,000.00	$492,000.00	0%
Repairs & Maint - Buildings	100-30-33100-0000-000000-000-522220	$52,433.81	$50,965.03	$75,000.00	$75,000.00	0%
Security Maintenance	100-30-33100-0000-000000-000-522240	$4,758.60	$4,989.60	$36,400.00	$36,400.00	0%
Maintenance Agreements	100-30-33100-0000-000000-000-522250	$862,557.10	$609,463.94	$731,454.00	$731,454.00	0%
Rental of Land & Buildings	100-30-33100-0000-000000-000-522310	$0.00	$5,404.62	$0.00	$0.00	0%
Rental of Equipment & Vehicles	100-30-33100-0000-000000-000-522320	$10,849.85	$14,159.80	$16,600.00	$16,600.00	0%
PO Liability/Emp Bond	100-30-33100-0000-000000-000-523110	$205,066.00	$216,639.00	$248,000.00	$248,000.00	0%
Telephone/Pagers/Mobile	100-30-33100-0000-000000-000-523220	$208,119.82	$243,643.45	$230,540.00	$230,540.00	0%
Postage	100-30-33100-0000-000000-000-523230	$1,612.82	$2,035.04	$3,200.00	$3,200.00	0%
Advertising	100-30-33100-0000-000000-000-523300	$4,160.57	$15,409.22	$11,100.00	$11,100.00	0%
Printing & Binding	100-30-33100-0000-000000-000-523400	$6,083.13	$4,078.07	$17,340.00	$17,340.00	0%
Travel Meals Lodging Mileage	100-30-33100-0000-000000-000-523500	$39,445.73	$50,521.51	$62,700.00	$62,700.00	0%
Dues & Fees	100-30-33100-0000-000000-000-523600	$78,752.39	$86,963.30	$146,005.00	$146,005.00	0%
Education & Training	100-30-33100-0000-000000-000-523700	$23,558.46	$26,776.63	$37,200.00	$37,200.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Contract Labor	100-30-33100-0000-000000-000-523850	$136,563.25	$144,260.63	$138,000.00	$138,000.00	0%
Other Contracted Services	100-30-33100-0000-000000-000-523900	$52,919.69	$47,932.36	$144,480.00	$144,480.00	0%
Wrecker Service	100-30-33100-0000-000000-000-523910	$1,630.00	$6,482.65	$7,200.00	$7,200.00	0%
Total Purch/Contr Services:		**$2,328,539.64**	**$2,241,497.90**	**$2,581,419.00**	**$2,581,419.00**	**0%**
Supplies						
Gen Operating Supplies & Mats	100-30-33100-0000-000000-000-531100	$37,401.14	$41,508.22	$50,280.00	$50,280.00	0%
Ammunition	100-30-33100-0000-000000-000-531135	$54,864.52	$13,700.20	$33,095.00	$33,095.00	0%
Prisoner	100-30-33100-0000-000000-000-531140	$15.34	$650.00	$0.00	$0.00	0%
Tags & Titles	100-30-33100-0000-000000-000-531160	$1,037.16	$1,291.63	$1,200.00	$1,200.00	0%
Energy - Electricity	100-30-33100-0000-000000-000-531230	$735.00	$1,547.00	$3,600.00	$3,600.00	0%
Gasoline/Diesel	100-30-33100-0000-000000-000-531270	$534,033.50	$580,018.35	$600,000.00	$600,000.00	0%
Fuel Purchases	100-30-33100-0000-000000-000-531271	$1,925.15	$2,163.03	$0.00	$0.00	0%
Food	100-30-33100-0000-000000-000-531300	$5,555.81	$9,053.78	$7,200.00	$7,200.00	0%
Small Equipment < $5,000	100-30-33100-0000-000000-000-531600	$182,441.66	$220,416.29	$168,839.00	$168,839.00	0%
Uniforms	100-30-33100-0000-000000-000-531740	$114,886.10	$228,453.27	$167,000.00	$167,000.00	0%
Reimbursement of Expenses	100-30-33100-0000-000000-000-539999-23015	-$13,458.48	-$1,541.52	$0.00	$0.00	0%
Reimbursement of Expenses	100-30-33100-0000-000000-000-539999-24015	$0.00	-$14,181.88	$0.00	$0.00	0%
Reimbursement of Expenses	100-30-33100-0000-000000-000-539999-25015	$0.00	$0.00	-$12,000.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Reimbursement of Expenses	100-30-33100-0000-000000-000-539999-F2301	-$2,438.22	$0.00	$0.00	$0.00	0%
Total Supplies:		**$916,998.68**	**$1,083,078.37**	**$1,019,214.00**	**$1,031,214.00**	**1.2%**
Capital Outlays						
Building Renovations	100-30-33100-0000-000000-000-541310	$0.00	$188,180.00	$0.00	$0.00	0%
Vehicles	100-30-33100-0000-000000-000-542200	$51,415.00	$206,850.66	$0.00	$0.00	0%
Other Equipment	100-30-33100-0000-000000-000-542500	$51,345.25	$0.00	$0.00	$0.00	0%
Total Capital Outlays:		**$102,760.25**	**$395,030.66**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$16,123,457.46**	**$17,610,445.09**	**$18,351,309.00**	**$19,335,408.00**	**5.4%**

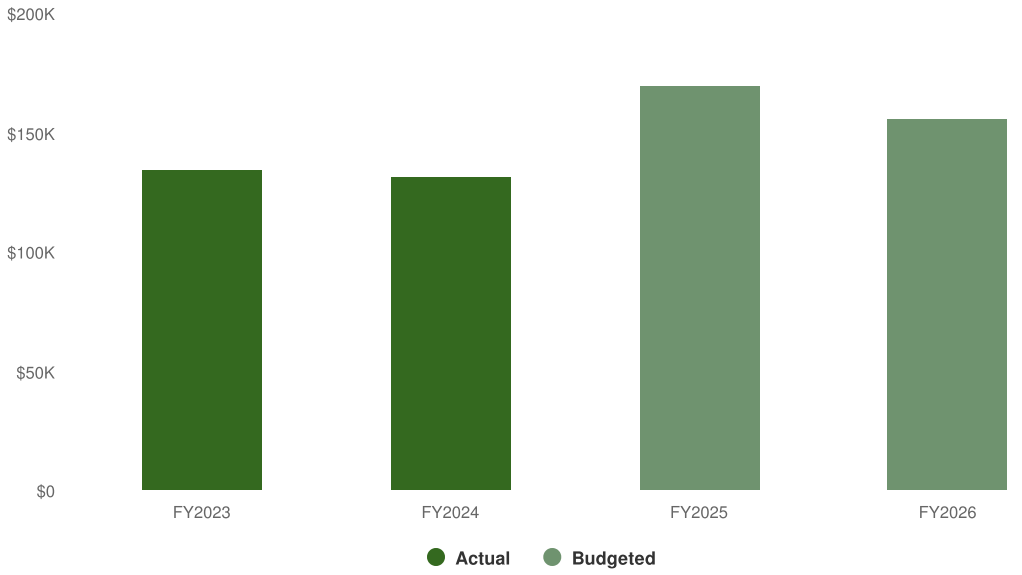
Westside Precinct (33150)

Ezell Brown
Sheriff

Expenditures Summary

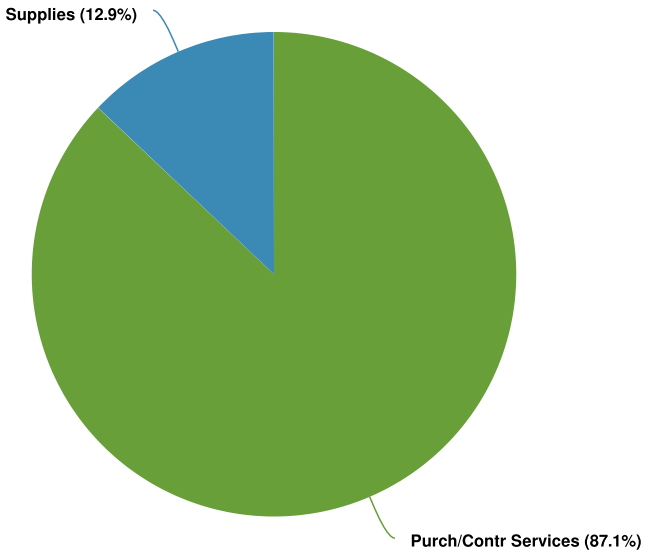
$156,014 **-$13,866**
(-8.16% vs. prior year)

Westside Precinct (33150) Proposed and Historical Budget vs. Actual

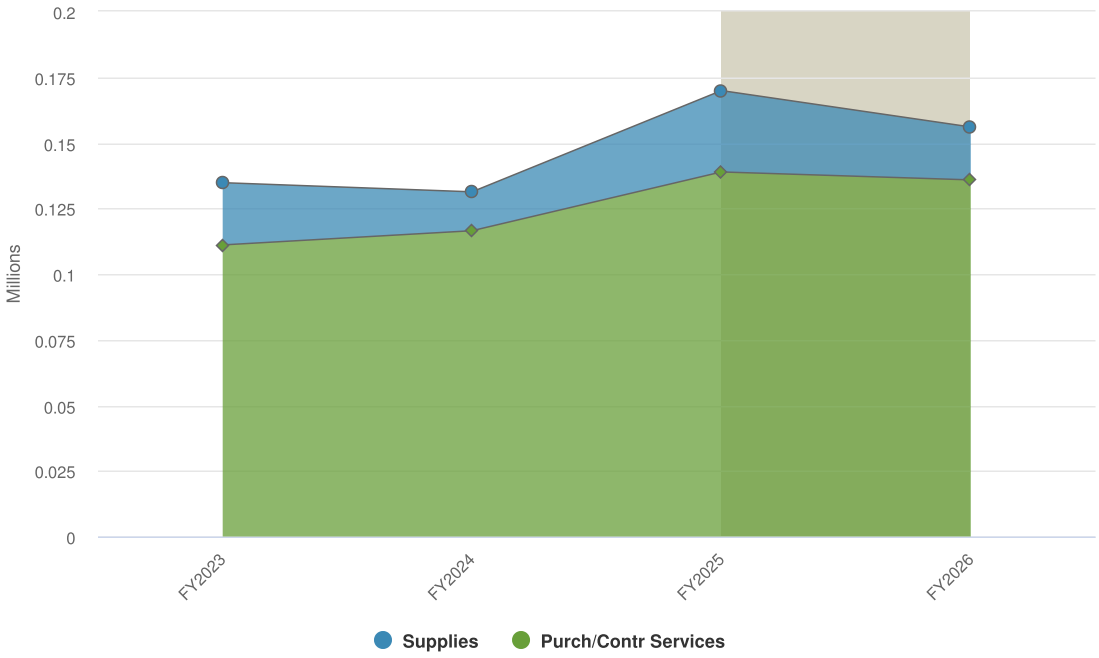


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Purch/Contr Services						
Repairs & Maint - Buildings	100-30-33150-0000-000000-000-522220	$300.00	$4,108.49	$7,000.00	$5,000.00	-28.6%
Maintenance Agreements	100-30-33150-0000-000000-000-522250	$825.93	$114.90	$2,280.00	$1,800.00	-21.1%
Rental of Land & Buildings	100-30-33150-0000-000000-000-522310	$104,004.77	$106,574.39	$115,000.00	$121,754.00	5.9%
Rental of Equipment & Vehicles	100-30-33150-0000-000000-000-522320	$206.00	$582.30	$2,000.00	$2,000.00	0%
Telephone/Pagers/Mobile	100-30-33150-0000-000000-000-523220	$3,292.55	$3,527.01	$5,400.00	$3,600.00	-33.3%
Dues & Fees	100-30-33150-0000-000000-000-523600	$2,445.12	$1,582.11	$7,200.00	$1,700.00	-76.4%
Total Purch/Contr Services:		**$111,074.37**	**$116,489.20**	**$138,880.00**	**$135,854.00**	**-2.2%**
Supplies						
Gen Operating Supplies & Mats	100-30-33150-0000-000000-000-531100	$746.17	$605.78	$3,600.00	$3,000.00	-16.7%
Energy - Water/Sewerage	100-30-33150-0000-000000-000-531210	$415.83	$254.79	$1,200.00	$960.00	-20%
Energy - Natural Gas	100-30-33150-0000-000000-000-531220	$8,039.71	$7,006.82	$7,200.00	$6,300.00	-12.5%
Energy - Electricity	100-30-33150-0000-000000-000-531230	$6,053.49	$6,498.09	$9,000.00	$8,400.00	-6.7%
Small Equipment < $5,000	100-30-33150-0000-000000-000-531600	$8,465.66	$452.10	$10,000.00	$1,500.00	-85%
Total Supplies:		**$23,720.86**	**$14,817.58**	**$31,000.00**	**$20,160.00**	**-35%**
Total Expense Objects:		**$134,795.23**	**$131,306.78**	**$169,880.00**	**$156,014.00**	**-8.2%**

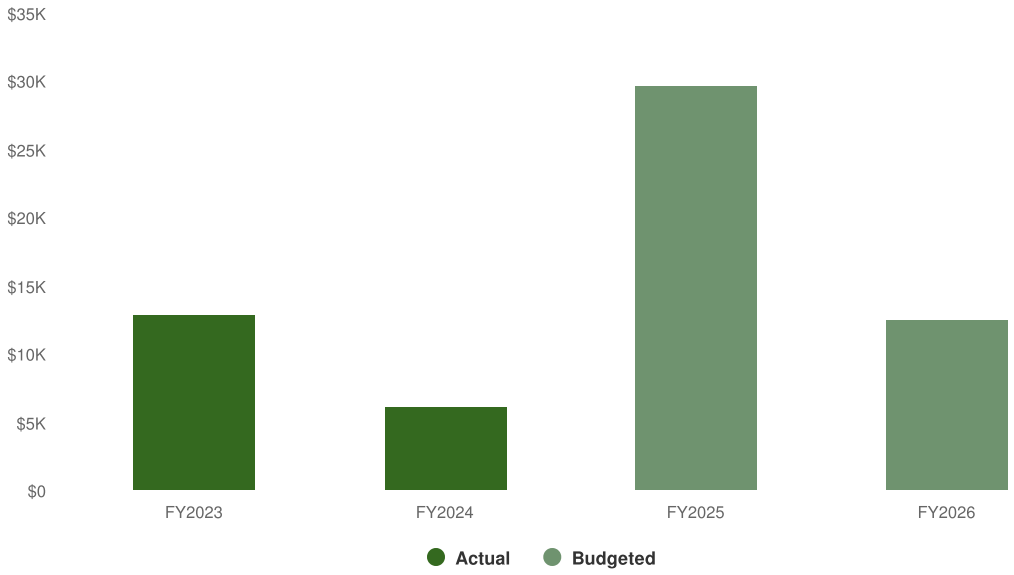
Eastside Precinct (33160)

Ezell Brown
Sheriff

Expenditures Summary

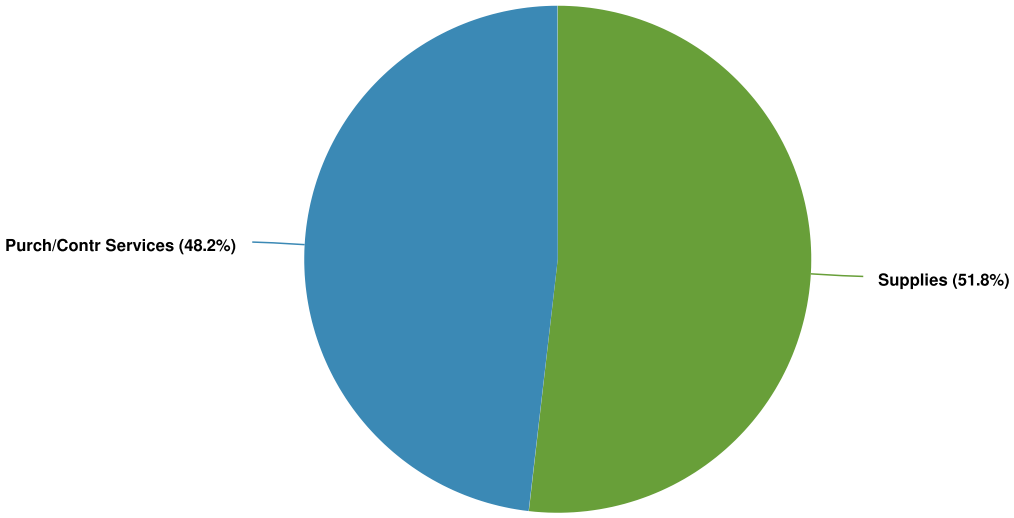
$12,540 **-$17,180**
(-57.81% vs. prior year)

Eastside Precinct (33160) Proposed and Historical Budget vs. Actual

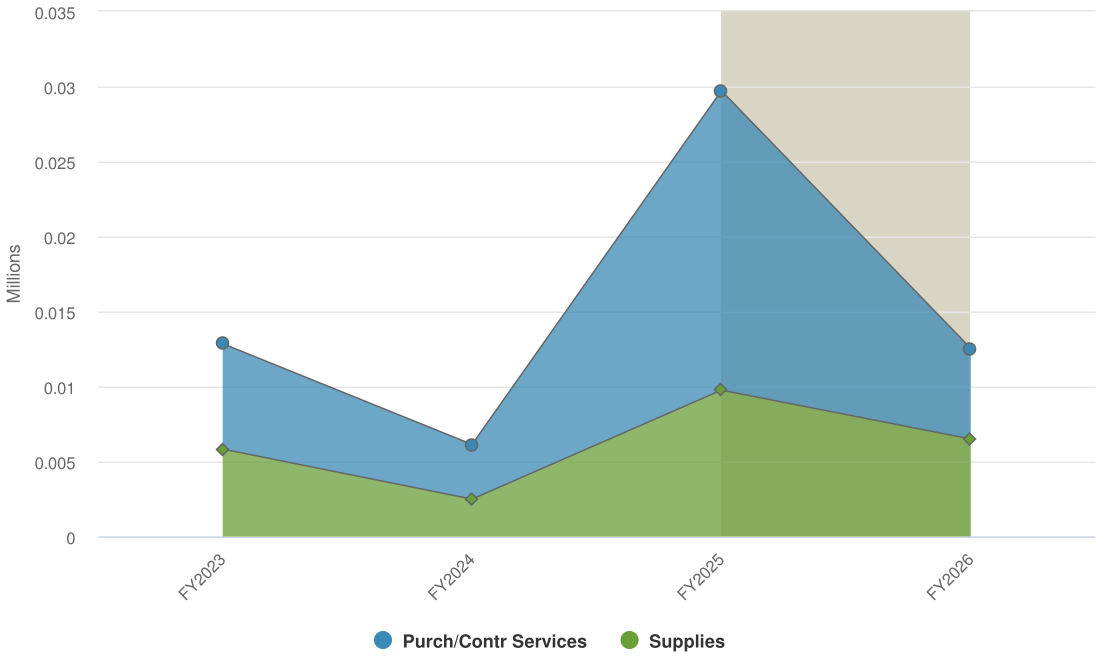


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Purch/Contr Services						
Disposal/Garbage Pick Up Svcs	100-30-33160-0000-000000-000-522110	$205.00	$216.00	$300.00	$540.00	80%
Repairs & Maint - Buildings	100-30-33160-0000-000000-000-522220	$3,422.03	$504.00	$10,000.00	$2,000.00	-80%
Telephone/Pagers/Mobile	100-30-33160-0000-000000-000-523220	$3,135.38	$2,924.90	$3,660.00	$3,500.00	-4.4%
Dues & Fees	100-30-33160-0000-000000-000-523600	$263.88	$0.00	$6,000.00	$0.00	-100%
Total Purch/Contr Services:		**$7,026.29**	**$3,644.90**	**$19,960.00**	**$6,040.00**	**-69.7%**
Supplies						
Gen Operating Supplies & Mats	100-30-33160-0000-000000-000-531100	$97.96	$0.00	$1,800.00	$1,000.00	-44.4%
Energy - Water/Sewerage	100-30-33160-0000-000000-000-531210	$615.80	$521.20	$960.00	$1,500.00	56.3%
Energy - Electricity	100-30-33160-0000-000000-000-531230	$1,809.61	$1,912.42	$3,000.00	$3,000.00	0%
Small Equipment<$5,000	100-30-33160-0000-000000-000-531600	$3,307.70	$59.70	$4,000.00	$1,000.00	-75%
Total Supplies:		**$5,831.07**	**$2,493.32**	**$9,760.00**	**$6,500.00**	**-33.4%**
Total Expense Objects:		**$12,857.36**	**$6,138.22**	**$29,720.00**	**$12,540.00**	**-57.8%**

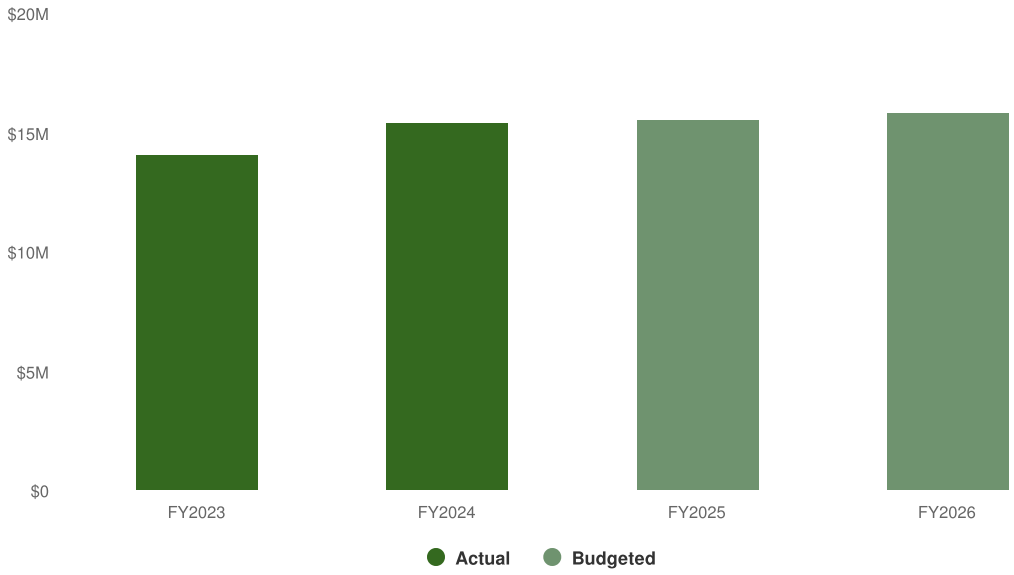
Jail Operations (33260)

Ezell Brown
Sheriff

Expenditures Summary

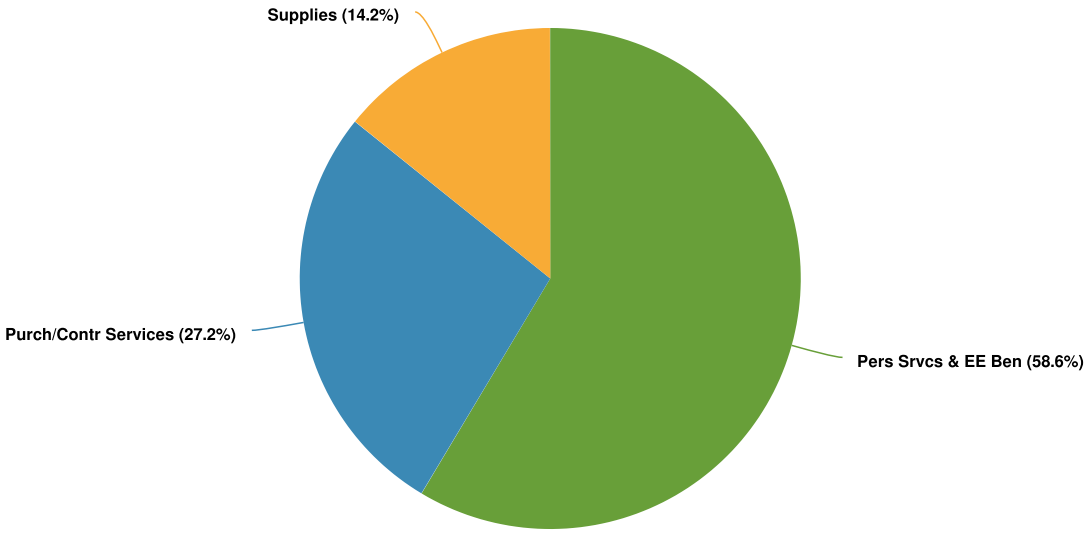
$15,843,997 **$278,457**
(1.79% vs. prior year)

Jail Operations (33260) Proposed and Historical Budget vs. Actual

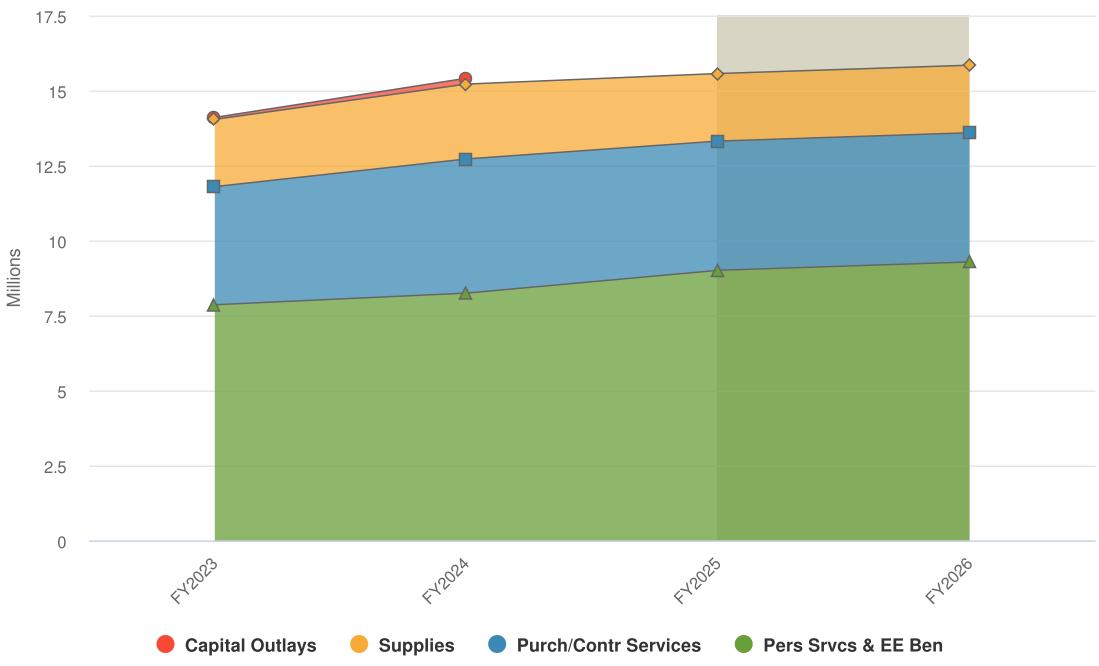


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-30-33260-0000-000000-000-511100	$4,876,686.82	$5,051,445.42	$6,303,644.00	$6,536,657.00	3.7%
Overtime	100-30-33260-0000-000000-000-511300	$1,102,724.96	$1,261,286.58	$250,000.00	$250,000.00	0%
Health Insurance	100-30-33260-0000-000000-000-512110	$964,621.60	$1,002,078.40	$1,668,287.00	$1,668,287.00	0%
Life Insurance	100-30-33260-0000-000000-000-512120	$7,028.26	$6,867.17	$9,146.00	$9,146.00	0%
Social Security (FICA) contr	100-30-33260-0000-000000-000-512200	$444,590.83	$471,283.39	$449,157.00	$467,540.00	4.1%
Retirement Contributions	100-30-33260-0000-000000-000-512400	$326,197.08	$332,907.47	$326,023.00	$353,084.00	8.3%
Other Employee Benefits	100-30-33260-0000-000000-000-512900	$136,539.25	$120,300.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$7,858,388.80**	**$8,246,168.43**	**$9,006,257.00**	**$9,284,714.00**	**3.1%**
Purch/Contr Services						
Legal Services	100-30-33260-0000-000000-000-521210	$310,551.73	$312,889.80	$305,400.00	$305,400.00	0%
Medical Service	100-30-33260-0000-000000-000-521230	$3,072,005.62	$3,369,218.07	$2,976,492.00	$2,976,492.00	0%
Disposal/Garbage Pick Up Svcs	100-30-33260-0000-000000-000-522110	$14,296.73	$13,312.12	$18,000.00	$18,000.00	0%
Repairs & Maint - Equipment	100-30-33260-0000-000000-000-522210	$35,247.59	$29,620.60	$24,000.00	$24,000.00	0%
Repairs & Maint-Vehicles	100-30-33260-0000-000000-000-522215	$93,199.46	$54,034.70	$60,000.00	$60,000.00	0%
Repairs & Maint - Buildings	100-30-33260-0000-000000-000-522220	$148,118.89	$160,778.52	$200,000.00	$200,000.00	0%
Maintenance Agreements	100-30-33260-0000-000000-000-522250	$60,604.21	$401,386.73	$448,796.00	$448,796.00	0%
Rental of Equipment & Vehicles	100-30-33260-0000-000000-000-522320	$15,444.51	$15,796.70	$17,200.00	$17,200.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Telephone/Pagers/Mobile	100-30-33260-0000-000000-000-523220	$29,096.95	$31,313.88	$18,000.00	$18,000.00	0%
Postage	100-30-33260-0000-000000-000-523230	$0.00	$0.00	$1,000.00	$1,000.00	0%
Printing & Binding	100-30-33260-0000-000000-000-523400	$3,695.32	$121.00	$1,500.00	$1,500.00	0%
Travel Meals Lodging Mileage	100-30-33260-0000-000000-000-523500	$14,661.84	$2,695.44	$24,000.00	$24,000.00	0%
Dues & Fees	100-30-33260-0000-000000-000-523600	$63,965.14	$63,940.52	$56,900.00	$56,900.00	0%
Education & Training	100-30-33260-0000-000000-000-523700	$2,519.80	$818.00	$6,000.00	$6,000.00	0%
Contract Labor	100-30-33260-0000-000000-000-523850	$0.00	$0.00	$50,000.00	$50,000.00	0%
Other Contracted Services	100-30-33260-0000-000000-000-523900	$74,444.59	$16,097.10	$100,000.00	$100,000.00	0%
Total Purch/Contr Services:		**$3,937,852.38**	**$4,472,023.18**	**$4,307,288.00**	**$4,307,288.00**	**0%**
Supplies						
Gen Operating Supplies & Mats	100-30-33260-0000-000000-000-531100	$38,918.69	$14,295.97	$45,600.00	$45,600.00	0%
Ammunition	100-30-33260-0000-000000-000-531135	$0.00	$0.00	$8,500.00	$8,500.00	0%
Prisoner	100-30-33260-0000-000000-000-531140	$182,057.94	$254,417.89	$100,000.00	$100,000.00	0%
Energy - Water/Sewerage	100-30-33260-0000-000000-000-531210	$116,720.96	$133,706.76	$126,000.00	$126,000.00	0%
Energy - Natural Gas	100-30-33260-0000-000000-000-531220	$86,548.04	$69,341.48	$96,000.00	$96,000.00	0%
Energy - Electricity	100-30-33260-0000-000000-000-531230	$313,175.84	$315,923.32	$358,000.00	$358,000.00	0%
Gasoline/Diesel	100-30-33260-0000-000000-000-531270	$59,101.95	$53,382.89	$68,400.00	$68,400.00	0%
Food	100-30-33260-0000-000000-000-531300	$1,195,771.58	$1,273,257.75	$1,195,400.00	$1,195,400.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Books & Periodicals	100-30-33260-0000-000000-000-531400	$0.00	$0.00	$500.00	$500.00	0%
Small Equipment < $5,000	100-30-33260-0000-000000-000-531600	$66,364.71	$125,569.93	$60,000.00	$60,000.00	0%
Cleaning Supplies	100-30-33260-0000-000000-000-531710	$111,300.04	$175,558.99	$125,000.00	$125,000.00	0%
Uniforms	100-30-33260-0000-000000-000-531740	$71,046.82	$80,225.65	$68,595.00	$68,595.00	0%
Total Supplies:		**$2,241,006.57**	**$2,495,680.63**	**$2,251,995.00**	**$2,251,995.00**	**0%**
Capital Outlays						
Building Renovations	100-30-33260-0000-000000-000-541310	$0.00	$188,180.00	$0.00	$0.00	0%
Vehicles	100-30-33260-0000-000000-000-542200	$53,722.00	$0.00	$0.00	$0.00	0%
Other Equipment	100-30-33260-0000-000000-000-542500	$11,837.03	$7,795.00	$0.00	$0.00	0%
Total Capital Outlays:		**$65,559.03**	**$195,975.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$14,102,806.78**	**$15,409,847.24**	**$15,565,540.00**	**$15,843,997.00**	**1.8%**

School Resource Officer (33500)

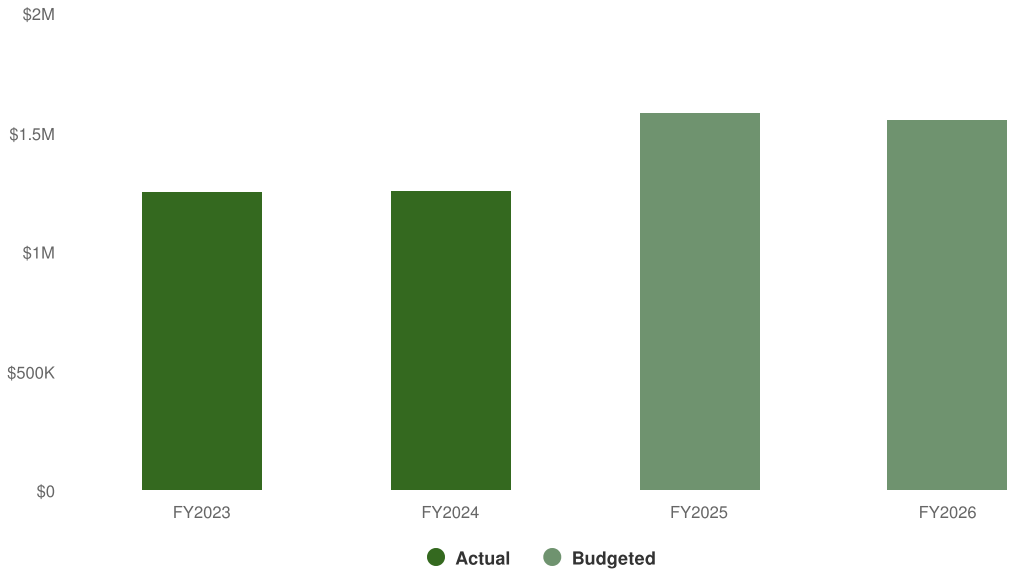
Ezell Brown
Sheriff

This budget supports the School Resource Officer's around the schools in Newton County. The majority of the funding for this department comes from the Board of Education.

Expenditures Summary

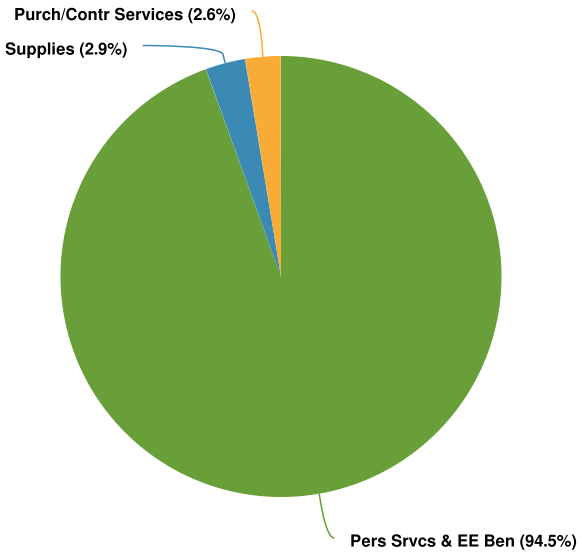
$1,553,031 **-$29,573**
(-1.87% vs. prior year)

School Resource Officer (33500) Proposed and Historical Budget vs. Actual

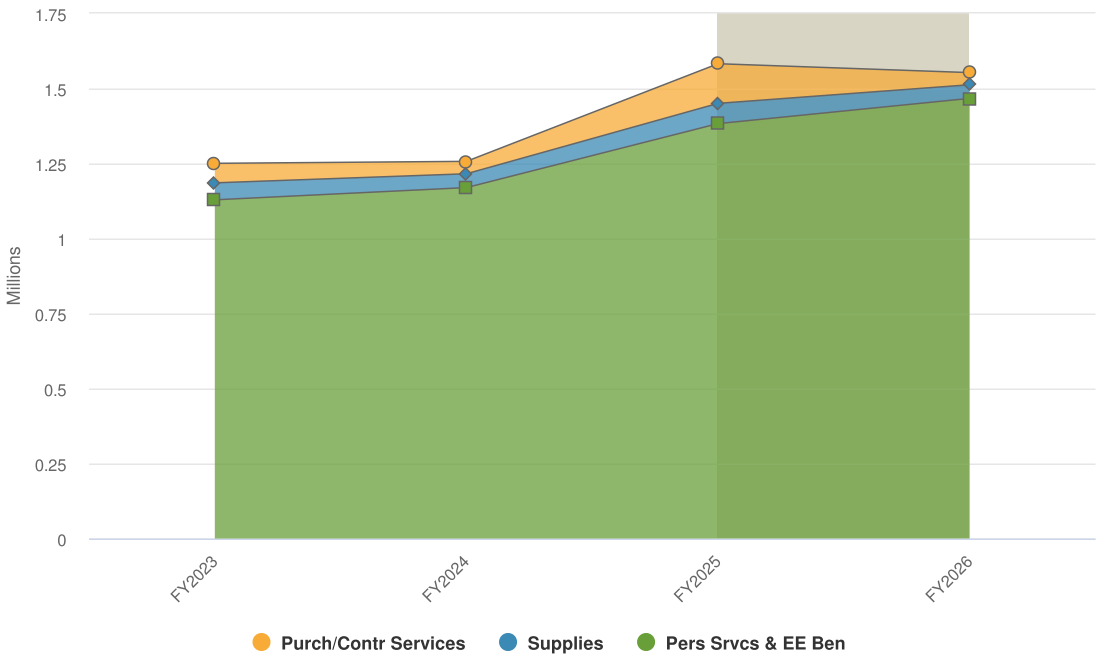


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-30-33500-0000-000000-000-511100	$767,549.87	$766,116.54	$931,513.00	$971,224.00	4.3%
Overtime	100-30-33500-0000-000000-000-511300	$70,267.02	$100,308.20	$90,000.00	$90,000.00	0%
Health Insurance	100-30-33500-0000-000000-000-512110	$157,174.33	$168,858.84	$240,395.00	$251,187.00	4.5%
Life Insurance	100-30-33500-0000-000000-000-512120	$1,008.02	$981.59	$1,257.00	$1,257.00	0%
Social Security (FICA) contr	100-30-33500-0000-000000-000-512200	$62,203.79	$64,360.23	$66,990.00	$82,386.00	23%
Retirement Contributions	100-30-33500-0000-000000-000-512400	$49,702.30	$52,975.81	$52,824.00	$71,077.00	34.6%
Other Employee Benefits	100-30-33500-0000-000000-000-512900	$21,000.00	$16,100.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$1,128,905.33**	**$1,169,701.21**	**$1,382,979.00**	**$1,467,131.00**	**6.1%**
Purch/Contr Services						
Repairs & Maint - Equipment	100-30-33500-0000-000000-000-522210	$0.00	$0.00	$16,000.00	$1,000.00	-93.7%
Repairs & Maint-Vehicles	100-30-33500-0000-000000-000-522215	$52,101.21	$29,569.99	$96,000.00	$25,000.00	-74%
Telephone/Pagers/Mobile	100-30-33500-0000-000000-000-523220	$11,400.02	$11,507.12	$12,000.00	$12,500.00	4.2%
Dues & Fees	100-30-33500-0000-000000-000-523600	$0.00	$260.00	$0.00	$0.00	0%
Education & Training	100-30-33500-0000-000000-000-523700	$1,594.60	$80.26	$8,125.00	$2,000.00	-75.4%
Total Purch/Contr Services:		**$65,095.83**	**$41,417.37**	**$132,125.00**	**$40,500.00**	**-69.3%**
Supplies						
Gasoline/Diesel	100-30-33500-0000-000000-000-531270	$43,445.92	$36,646.87	$42,000.00	$29,900.00	-28.8%
Small Equipment < $5,000	100-30-33500-0000-000000-000-531600	$3,728.98	$0.00	$15,000.00	$5,000.00	-66.7%
Uniforms	100-30-33500-0000-000000-000-531740	$9,420.96	$9,392.88	$10,500.00	$10,500.00	0%
Total Supplies:		**$56,595.86**	**$46,039.75**	**$67,500.00**	**$45,400.00**	**-32.7%**
Total Expense Objects:		**$1,250,597.02**	**$1,257,158.33**	**$1,582,604.00**	**$1,553,031.00**	**-1.9%**

Fire Services (35000)

Royce Turner
Fire Chief

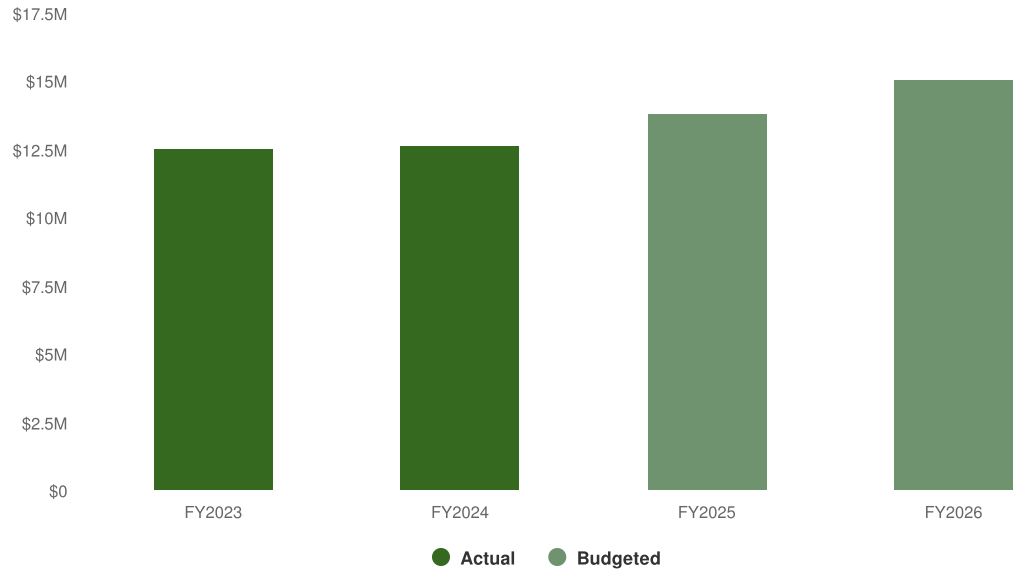
Mission Statement

The primary mission of the Newton County Fire Service is to provide a range of programs and training designed to protect the lives and property of the inhabitants of Newton County from the adverse effects of fire, sudden medical emergencies, or exposure to dangerous conditions created by either man or nature.

Expenditures Summary

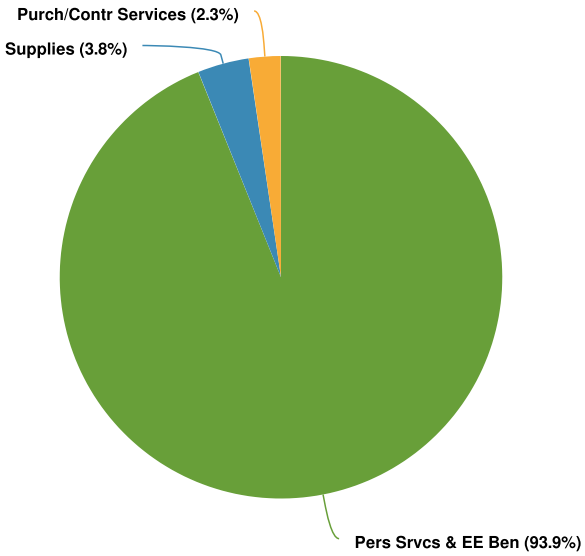
$15,051,186 **$1,218,384**
(8.81% vs. prior year)

Fire Services (35000) Proposed and Historical Budget vs. Actual

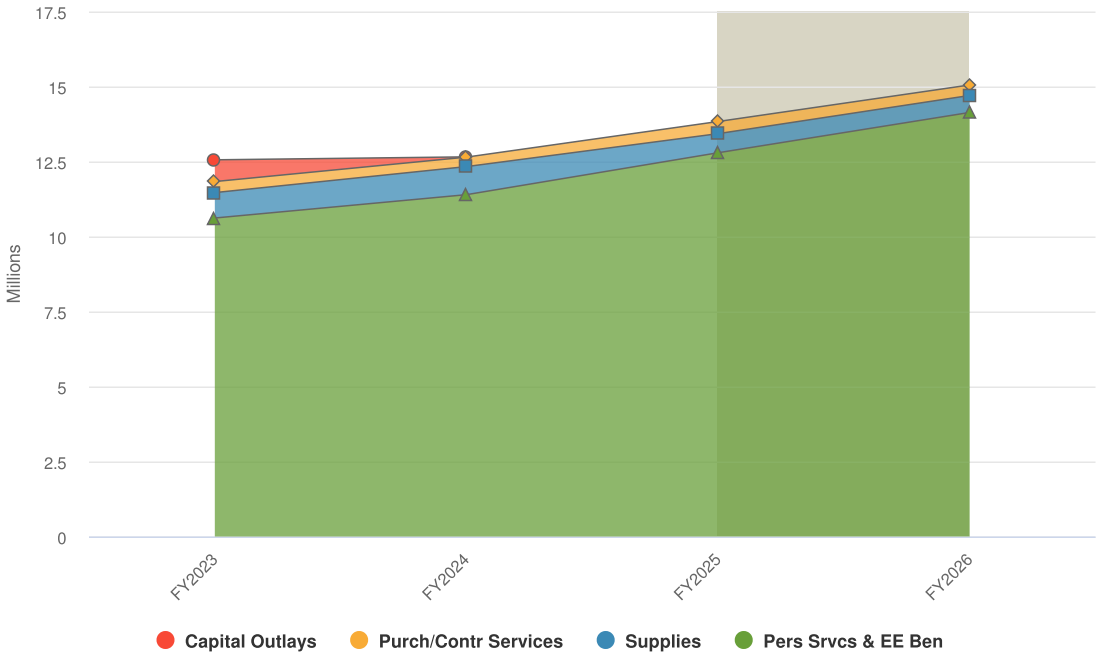


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-30-35000-0000-000000-000-511100	$7,537,780.04	$8,056,863.16	$9,334,587.00	$9,939,211.00	6.5%
Overtime	100-30-35000-0000-000000-000-511300	$711,336.71	$754,357.58	$400,000.00	$600,000.00	50%
Health Insurance	100-30-35000-0000-000000-000-512110	$1,305,187.47	$1,448,255.71	$1,873,851.00	$2,386,449.00	27.4%
Life Insurance	100-30-35000-0000-000000-000-512120	$10,072.96	$10,225.15	$12,143.00	$11,982.00	-1.3%
Social Security (FICA) contr	100-30-35000-0000-000000-000-512200	$603,664.72	$647,789.74	$698,865.00	$708,769.00	1.4%
Retirement Contributions	100-30-35000-0000-000000-000-512400	$449,983.40	$476,832.28	$472,096.00	$488,567.00	3.5%
Reimbursement of Salary	100-30-35000-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Reimbursement of Salary	100-30-35000-0000-000000-000-519999-F2301	-$1,625.41	$0.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$10,616,253.05**	**$11,394,323.62**	**$12,791,542.00**	**$14,134,978.00**	**10.5%**
Purch/Contr Services						
Lab Analysis	100-30-35000-0000-000000-000-521320	$0.00	$420.00	$1,500.00	$2,000.00	33.3%
Disposal/Garbage Pick Up Svcs	100-30-35000-0000-000000-000-522110	$10,499.39	$10,116.74	$10,000.00	$12,000.00	20%
Repairs & Maint - Equipment	100-30-35000-0000-000000-000-522210	$49,880.18	$47,142.55	$54,500.00	$56,070.00	2.9%
Repairs & Maint-Vehicles	100-30-35000-0000-000000-000-522215	$43.70	$15,619.15	$25,100.00	$28,100.00	12%
Repairs & Maint - Buildings	100-30-35000-0000-000000-000-522220	$152,714.72	$89,609.55	$95,000.00	$115,000.00	21.1%
Maintenance Agreements	100-30-35000-0000-000000-000-522250	$36,400.30	$18,632.66	$117,644.00	$41,900.00	-64.4%
Rental of Equipment & Vehicles	100-30-35000-0000-000000-000-522320	$978.50	$1,121.00	$1,000.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Telephone/Pagers/Mobile	100-30-35000-0000-000000-000-523220	$22,640.01	$20,031.80	$22,560.00	$26,400.00	17%
Postage	100-30-35000-0000-000000-000-523230	$247.25	$168.91	$250.00	$252.00	0.8%
Travel Meals Lodging Mileage	100-30-35000-0000-000000-000-523500	$11,804.98	$12,669.82	$15,841.00	$15,841.00	0%
Dues & Fees	100-30-35000-0000-000000-000-523600	$35,475.68	$44,898.30	$36,508.00	$12,132.00	-66.8%
Education & Training	100-30-35000-0000-000000-000-523700	$27,179.34	$11,406.65	$600.00	$4,407.00	634.5%
Public Safety Training	100-30-35000-0000-000000-000-523710	$10,719.38	$37,717.66	$15,367.00	$15,367.00	0%
Contract Labor	100-30-35000-0000-000000-000-523850	$8,479.20	$5,000.00	$6,000.00	$20,004.00	233.4%
Wrecker Service	100-30-35000-0000-000000-000-523910	$850.00	$900.00	$3,000.00	$0.00	-100%
Total Purch/Contr Services:		**$367,912.63**	**$315,454.79**	**$404,870.00**	**$349,473.00**	**-13.7%**
Supplies						
Gen Operating Supplies & Mats	100-30-35000-0000-000000-000-531100	$15,959.08	$20,199.54	$9,500.00	$22,500.00	136.8%
Medical Supplies	100-30-35000-0000-000000-000-531145	$30,962.40	$64,657.03	$44,128.00	$52,048.00	17.9%
Tags & Titles	100-30-35000-0000-000000-000-531160	$3.75	$0.00	$1,850.00	$1,850.00	0%
Energy - Water/Sewerage	100-30-35000-0000-000000-000-531210	$18,457.23	$14,593.32	$18,000.00	$18,000.00	0%
Energy - Natural Gas	100-30-35000-0000-000000-000-531220	$30,149.99	$29,322.16	$36,144.00	$36,000.00	-0.4%
Energy - Electricity	100-30-35000-0000-000000-000-531230	$87,250.13	$94,584.31	$91,487.00	$99,228.00	8.5%
Energy - Bottled Gas	100-30-35000-0000-000000-000-531240	$867.08	$2,886.52	$8,600.00	$2,500.00	-70.9%
Gasoline/Diesel	100-30-35000-0000-000000-000-531270	$58,271.53	$53,054.61	$65,000.00	$65,004.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Fuel Purchases	100-30-35000-0000-000000-000-531271	$147,705.21	$134,786.79	$156,000.00	$156,000.00	0%
Food	100-30-35000-0000-000000-000-531300	$1,810.73	$2,785.29	$5,000.00	$10,000.00	100%
Small Equipment < $5,000	100-30-35000-0000-000000-000-531600	$112,807.96	$181,883.88	$63,605.00	$63,605.00	0%
Other Supplies/Parts	100-30-35000-0000-000000-000-531700	$17,436.33	$0.00	$0.00	$0.00	0%
Cleaning Supplies	100-30-35000-0000-000000-000-531710	$36,076.75	$38,512.84	$37,076.00	$40,000.00	7.9%
Protective Clothing	100-30-35000-0000-000000-000-531730	$185,857.96	$219,977.81	$50,000.00	$0.00	-100%
Uniforms	100-30-35000-0000-000000-000-531740	$117,667.02	$78,734.87	$50,000.00	$0.00	-100%
Reimbursement of Expenses	100-30-35000-0000-000000-000-539999-F2301	-$14,221.20	$0.00	$0.00	$0.00	0%
Total Supplies:		**$847,061.95**	**$935,978.97**	**$636,390.00**	**$566,735.00**	**-10.9%**
Capital Outlays						
Sites	100-30-35000-0000-000000-000-541100	$686,622.56	$0.00	$0.00	$0.00	0%
Vehicles	100-30-35000-0000-000000-000-542200	$38,526.00	$0.00	$0.00	$0.00	0%
Other Equipment	100-30-35000-0000-000000-000-542500	$0.00	$8,805.44	$0.00	$0.00	0%
Total Capital Outlays:		**$725,148.56**	**$8,805.44**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$12,556,376.19**	**$12,654,562.82**	**$13,832,802.00**	**$15,051,186.00**	**8.8%**

Fire Training (35200)

Royce Turner
Fire Chief

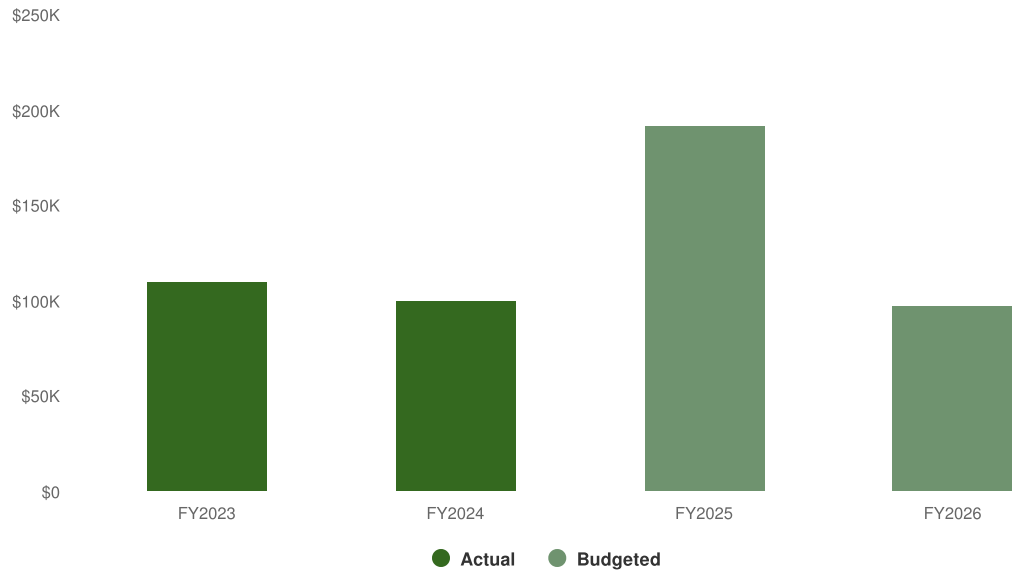
Mission Statement

The primary mission of the Newton County Fire Service is to provide a range of programs and training designed to protect the lives and property of the inhabitants of Newton County from the adverse effects of fire, sudden medical emergencies, or exposure to dangerous conditions created by either man or nature.

Expenditures Summary

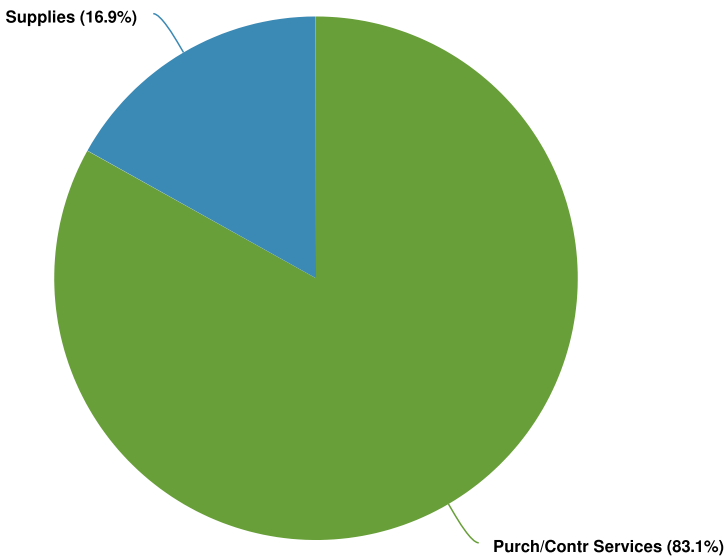
$97,095 **-$94,716**
(-49.38% vs. prior year)

Fire Training (35200) Proposed and Historical Budget vs. Actual

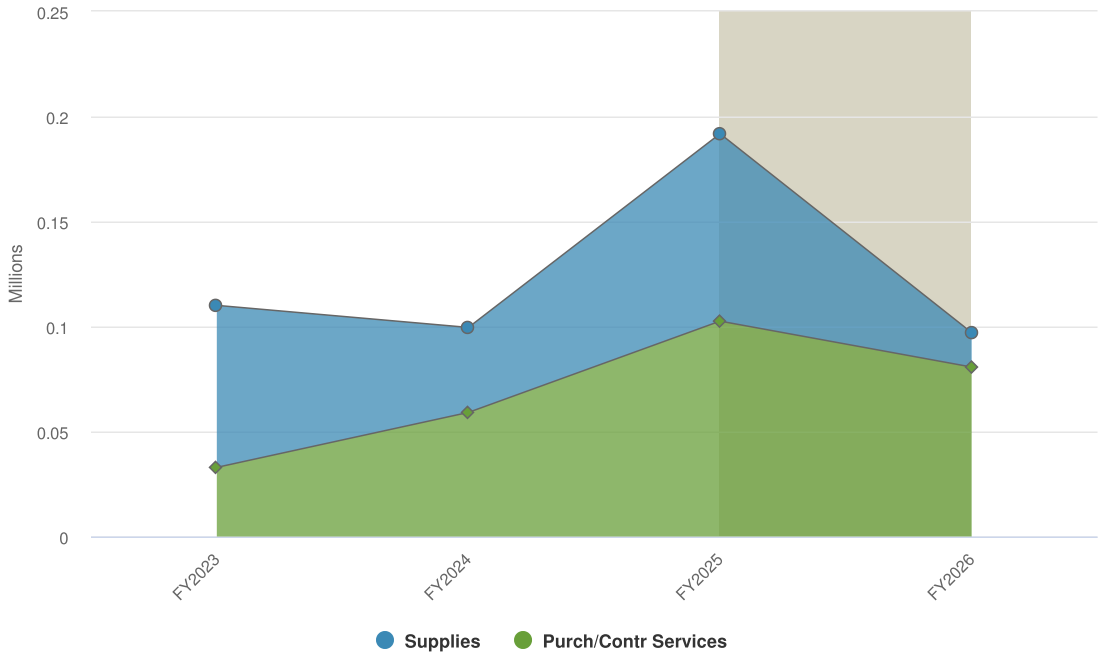


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Purch/Contr Services						
Repairs & Maint - Buildings	100-30-35200-0000-000000-000-522220-FIRE	$0.00	$1,797.00	$0.00	$0.00	0%
Travel - Meals/Hotel/Mileage	100-30-35200-0000-000000-000-523500-EMS	$716.01	$1,415.70	$5,929.00	$5,797.00	-2.2%
Travel - Meals/Hotel/Mileage	100-30-35200-0000-000000-000-523500-FIRE	$0.00	$111.00	$0.00	$0.00	0%
Dues & Fees	100-30-35200-0000-000000-000-523600-EMS	$4,223.84	$14,316.65	$9,418.00	$25,808.00	174%
Dues & Fees	100-30-35200-0000-000000-000-523600-FIRE	$1,738.00	$1,848.00	$3,790.00	$38,990.00	928.8%
Education & Training	100-30-35200-0000-000000-000-523700-EMS	$0.00	$5,363.19	$16,713.00	$1,100.00	-93.4%
Education & Training	100-30-35200-0000-000000-000-523700-FIRE	$3,991.45	$25,881.59	$18,492.00	$4,000.00	-78.4%
Education & Training	100-30-35200-0000-000000-000-523700-SOT	$22,246.00	$4,611.00	$48,220.00	$0.00	-100%
Wrecker Service	100-30-35200-0000-000000-000-523910	$0.00	$3,750.00	$0.00	$5,000.00	N/A
Total Purch/Contr Services:		**$32,915.30**	**$59,094.13**	**$102,562.00**	**$80,695.00**	**-21.3%**
Supplies						
Gen Operating Supplies & Mats	100-30-35200-0000-000000-000-531100-EMS	$1,687.42	$19.99	$2,500.00	$2,500.00	0%
Gen Operating Supplies & Mats	100-30-35200-0000-000000-000-531100-FIRE	$3,250.00	$1,983.44	$4,550.00	$700.00	-84.6%
Energy - Bottled Gas	100-30-35200-0000-000000-000-531240-FIRE	$0.00	$0.00	$0.00	$2,100.00	N/A
Food	100-30-35200-0000-000000-000-531300-EMS	$511.69	$450.00	$2,000.00	$2,000.00	0%
Food	100-30-35200-0000-000000-000-531300-FIRE	$0.00	$209.30	$0.00	$3,000.00	N/A
Small Equipment<$5,000	100-30-35200-0000-000000-000-531600-EMS	$2,549.07	$11,672.32	$7,634.00	$4,000.00	-47.6%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Small Equipment<$5,000	100-30-35200-0000-000000-000-531600-FIRE	$10,454.52	$16,228.62	$17,392.00	$2,100.00	-87.9%
Small Equipment<$5,000	100-30-35200-0000-000000-000-531600-SOT	$58,701.62	$9,899.95	$50,353.00	$0.00	-100%
Other Supplies/Parts	100-30-35200-0000-000000-000-531700-SOT	$0.00	$0.00	$4,820.00	$0.00	-100%
Total Supplies:		**$77,154.32**	**$40,463.62**	**$89,249.00**	**$16,400.00**	**-81.6%**
Total Expense Objects:		**$110,069.62**	**$99,557.75**	**$191,811.00**	**$97,095.00**	**-49.4%**

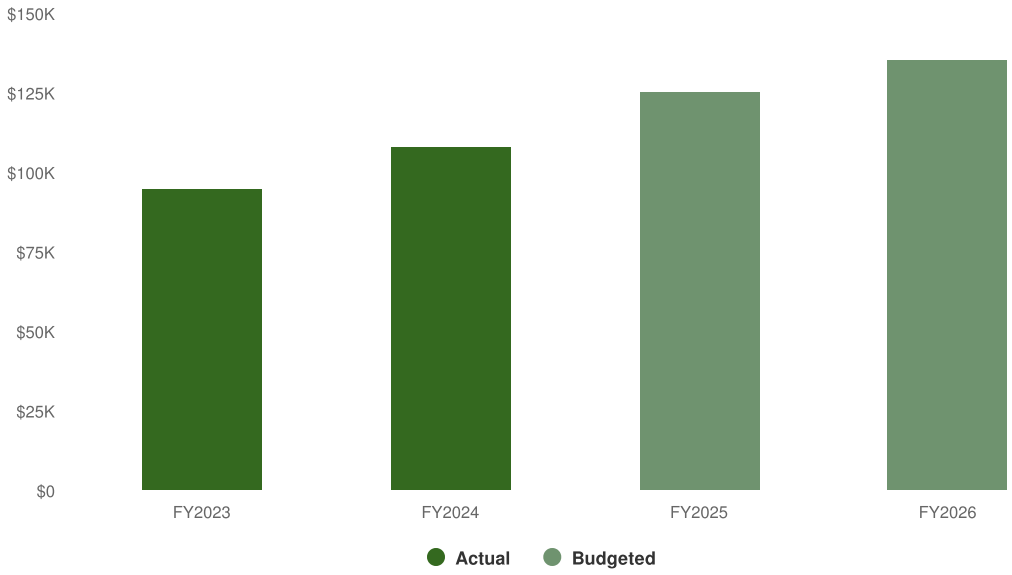
Coroner (37000)

Kimberly Griggs
Coroner

Expenditures Summary

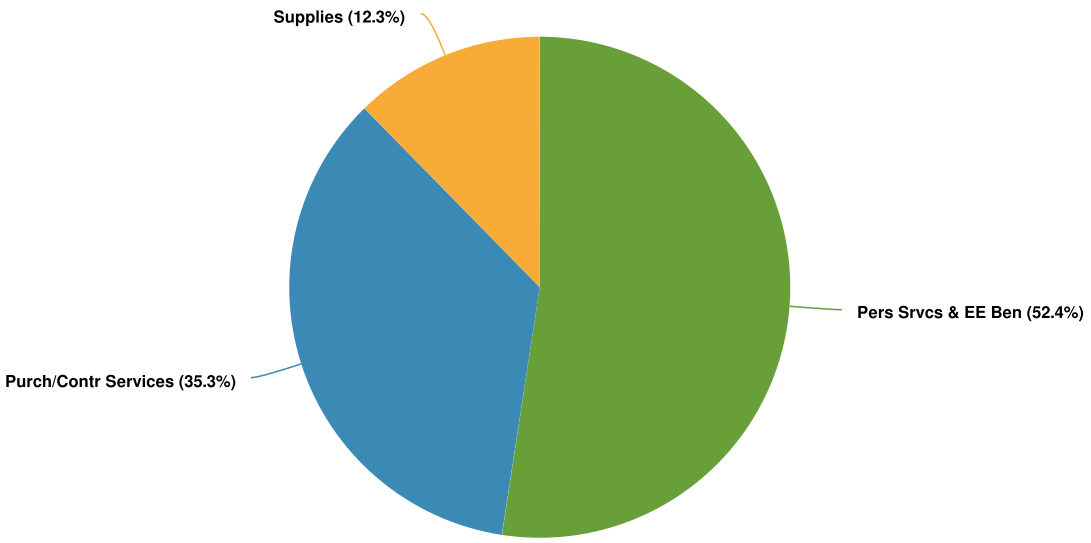
$135,569 **$10,107**
(8.06% vs. prior year)

Coroner (37000) Proposed and Historical Budget vs. Actual

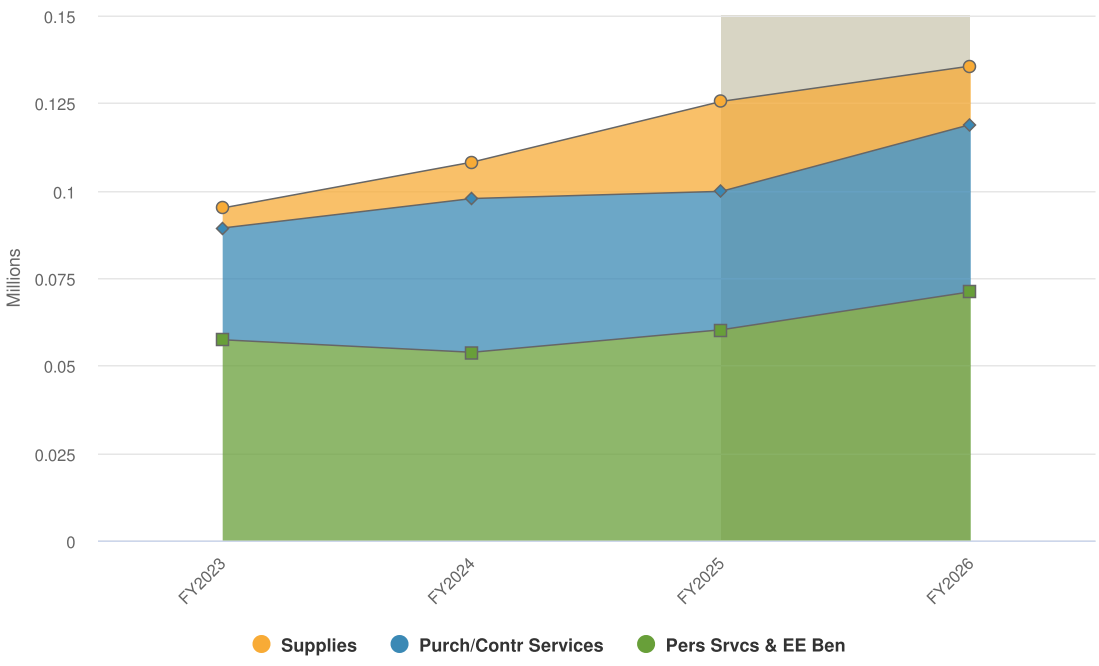


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-30-37000-0000-000000-000-511100	$37,916.84	$35,000.16	$40,001.00	$55,000.00	37.5%
Health Insurance	100-30-37000-0000-000000-000-512110	$15,427.97	$14,962.99	$16,458.00	$9,586.00	-41.8%
Life Insurance	100-30-37000-0000-000000-000-512120	$92.30	$85.20	$86.00	$75.00	-12.8%
Social Security (FICA) contr	100-30-37000-0000-000000-000-512200	$2,398.58	$2,329.72	$2,266.00	$4,208.00	85.7%
Retirement Contributions	100-30-37000-0000-000000-000-512400	$1,516.71	$1,400.04	$1,401.00	$2,200.00	57%
Total Pers Srvcs & EE Ben:		**$57,352.40**	**$53,778.11**	**$60,212.00**	**$71,069.00**	**18%**
Purch/Contr Services						
PO Liability/Emp Bond	100-30-37000-0000-000000-000-523110	$186.00	$0.00	$450.00	$450.00	0%
Postage	100-30-37000-0000-000000-000-523230	$0.00	$0.00	$150.00	$150.00	0%
Travel Meals Lodging Mileage	100-30-37000-0000-000000-000-523500	$1,384.00	$1,482.00	$500.00	$2,200.00	340%
Dues & Fees	100-30-37000-0000-000000-000-523600	$300.00	$0.00	$450.00	$1,000.00	122.2%
Education & Training	100-30-37000-0000-000000-000-523700	$960.00	$720.00	$3,000.00	$4,000.00	33.3%
Contract Labor	100-30-37000-0000-000000-000-523850	$29,100.00	$41,725.00	$35,000.00	$40,000.00	14.3%
Total Purch/Contr Services:		**$31,930.00**	**$43,927.00**	**$39,550.00**	**$47,800.00**	**20.9%**
Supplies						
Gen Operating Supplies & Mats	100-30-37000-0000-000000-000-531100	$3,478.94	$3,942.13	$12,500.00	$7,500.00	-40%
Lab Analysis	100-30-37000-0000-000000-000-531125	$0.00	$0.00	$2,000.00	$1,000.00	-50%
Gasoline/Diesel	100-30-37000-0000-000000-000-531270	$2,244.56	$2,800.65	$3,700.00	$2,700.00	-27%
Small Equipment < $5,000	100-30-37000-0000-000000-000-531600	$0.00	$3,659.00	$7,500.00	$5,500.00	-26.7%
Total Supplies:		**$5,723.50**	**$10,401.78**	**$25,700.00**	**$16,700.00**	**-35%**
Total Expense Objects:		**$95,005.90**	**$108,106.89**	**$125,462.00**	**$135,569.00**	**8.1%**

Animal Services (39100)

Trevin Law
Animal Services Director

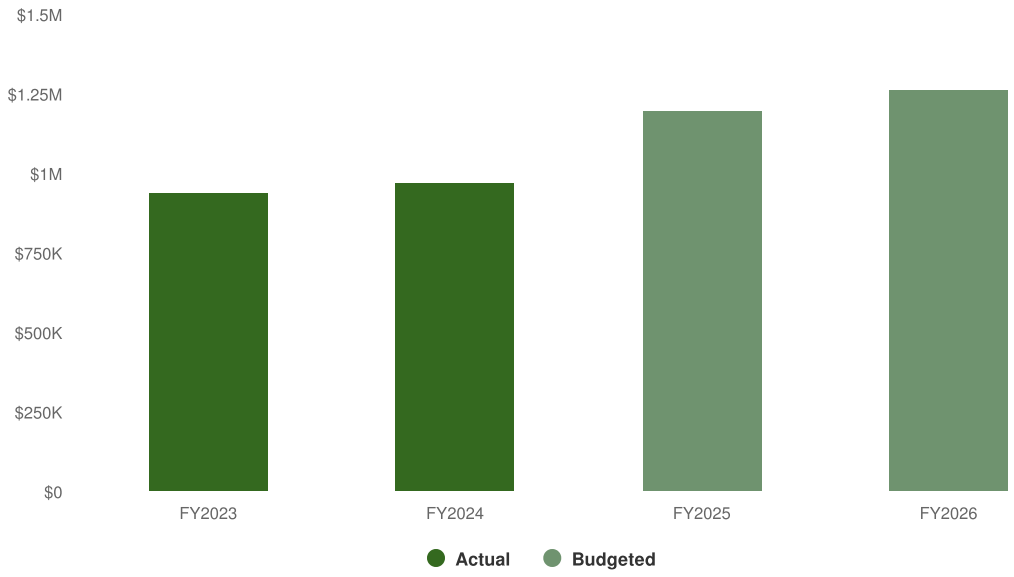
Mission Statement

To strengthen the animal-human bond through pet adoptions, partnering with rescue groups and assisting residents with animal-related issues, while also protecting the safety of pets and people.

Expenditures Summary

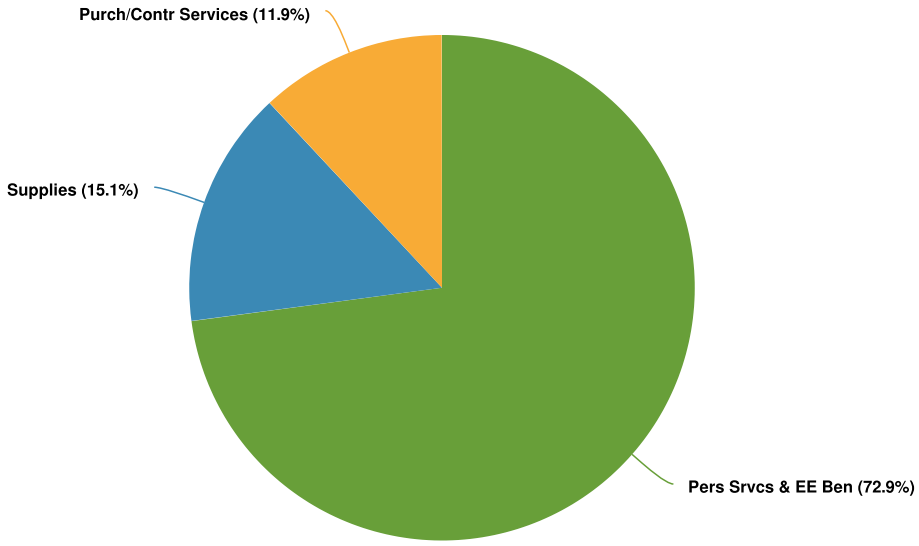
$1,266,033 **$68,837**
(5.75% vs. prior year)

Animal Services (39100) Proposed and Historical Budget vs. Actual

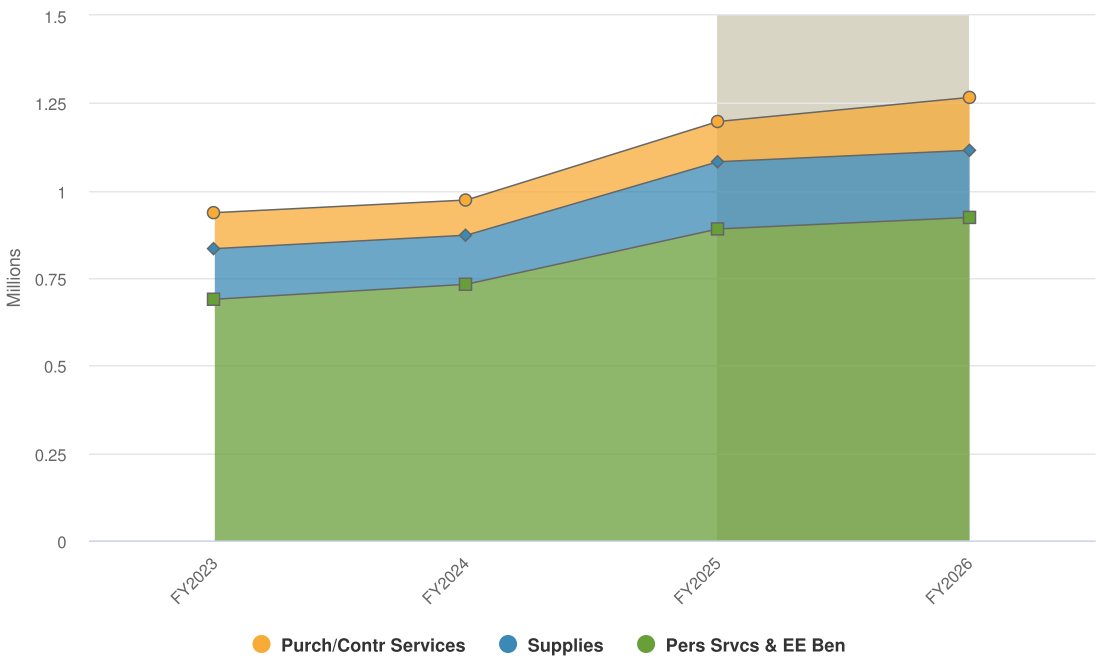


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-30-39100-0000-000000-000-511100	$520,343.72	$520,402.09	$635,445.00	$688,069.00	8.3%
Overtime	100-30-39100-0000-000000-000-511300	$15,826.61	$17,478.08	$15,000.00	$0.00	-100%
Health Insurance	100-30-39100-0000-000000-000-512110	$86,259.41	$104,489.56	$162,222.00	$151,478.00	-6.6%
Life Insurance	100-30-39100-0000-000000-000-512120	$926.33	$843.95	$1,030.00	$1,030.00	0%
Social Security (FICA) contr	100-30-39100-0000-000000-000-512200	$39,211.40	$40,801.06	$45,580.00	$49,828.00	9.3%
Retirement Contributions	100-30-39100-0000-000000-000-512400	$26,847.92	$27,084.52	$30,898.00	$32,657.00	5.7%
Other Employee Benefits	100-30-39100-0000-000000-000-512900	$0.00	$21,000.00	$0.00	$0.00	0%
Reimbursement of Salary	100-30-39100-0000-000000-000-519999-20068	-$68.06		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$689,347.33**	**$732,099.26**	**$890,175.00**	**$923,062.00**	**3.7%**
Purch/Contr Services						
Medical Service	100-30-39100-0000-000000-000-521230	$73,408.29	$74,564.54	$67,000.00	$110,000.00	64.2%
Medical Exam	100-30-39100-0000-000000-000-521231	$438.39	$1,030.68	$3,575.00	$3,575.00	0%
Disposal/Garbage Pick Up Svcs	100-30-39100-0000-000000-000-522110	$7,353.63	$6,972.88	$7,500.00	$7,500.00	0%
Repairs & Maint - Equipment	100-30-39100-0000-000000-000-522210	$615.00	$1,199.93	$2,000.00	$2,000.00	0%
Repairs & Maint-Vehicles	100-30-39100-0000-000000-000-522215	$0.00	$0.00	$2,000.00	$0.00	-100%
Repairs & Maint - Buildings	100-30-39100-0000-000000-000-522220	$4,842.64	$2,023.57	$5,000.00	$5,000.00	0%
Maintenance Agreements	100-30-39100-0000-000000-000-522250	$425.42	$410.75	$1,200.00	$2,500.00	108.3%
Telephone/Pagers/Mobile	100-30-39100-0000-000000-000-523220	$8,361.13	$8,698.00	$10,800.00	$10,800.00	0%
Postage	100-30-39100-0000-000000-000-523230	$232.51	$1,255.77	$200.00	$200.00	0%
Advertising	100-30-39100-0000-000000-000-523300	$0.00	$0.00	$2,000.00	$1,000.00	-50%
Printing & Binding	100-30-39100-0000-000000-000-523400	$2,118.00	$604.00	$4,000.00	$1,000.00	-75%
Travel Meals Lodging Mileage	100-30-39100-0000-000000-000-523500	$2,940.00	$2,834.28	$3,000.00	$3,000.00	0%
Dues & Fees	100-30-39100-0000-000000-000-523600	$300.00	$300.00	$300.00	$300.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Education & Training	100-30-39100-0000-000000-000-523700	$1,475.00	$376.50	$6,226.00	$4,226.00	-32.1%
Other Contracted Services	100-30-39100-0000-000000-000-523900	-$7.50	$0.00	$0.00	$0.00	0%
Credit Card Fees	100-30-39100-0000-000000-000-523905	$303.68	$283.88	$0.00	$150.00	N/A
Wrecker Service	100-30-39100-0000-000000-000-523910	$0.00	$0.00	$200.00	$0.00	-100%
Total Purch/Contr Services:		**$102,806.19**	**$100,554.78**	**$115,001.00**	**$151,251.00**	**31.5%**
Supplies						
Gen Operating Supplies & Mats	100-30-39100-0000-000000-000-531100	$17,646.74	$18,521.95	$20,000.00	$23,000.00	15%
Medical Supplies	100-30-39100-0000-000000-000-531145	$44,663.34	$49,714.60	$73,400.00	$73,400.00	0%
Energy - Water/Sewerage	100-30-39100-0000-000000-000-531210	$2,866.35	$985.00	$2,500.00	$2,500.00	0%
Energy - Natural Gas	100-30-39100-0000-000000-000-531220	$14,920.52	$11,966.03	$14,000.00	$12,000.00	-14.3%
Energy - Electricity	100-30-39100-0000-000000-000-531230	$16,925.38	$13,231.37	$12,000.00	$12,000.00	0%
Gasoline/Diesel	100-30-39100-0000-000000-000-531270	$16,621.15	$15,477.53	$25,000.00	$25,000.00	0%
Food	100-30-39100-0000-000000-000-531300	$3,449.58	$5,829.80	$5,000.00	$5,000.00	0%
Small Equipment < $5,000	100-30-39100-0000-000000-000-531600	$11,952.48	$11,652.85	$16,300.00	$15,000.00	-8%
Other Supplies/Parts	100-30-39100-0000-000000-000-531700	$0.00	$157.76	$0.00	$0.00	0%
Cleaning Supplies	100-30-39100-0000-000000-000-531710	$9,717.88	$8,154.43	$15,000.00	$15,000.00	0%
Uniforms	100-30-39100-0000-000000-000-531740	$5,795.82	$4,493.82	$8,820.00	$8,820.00	0%
Total Supplies:		**$144,559.24**	**$140,185.14**	**$192,020.00**	**$191,720.00**	**-0.2%**
Total Expense Objects:		**$936,712.76**	**$972,839.18**	**$1,197,196.00**	**$1,266,033.00**	**5.7%**

EMA (39200)

Wendy Patterson
EMA Director

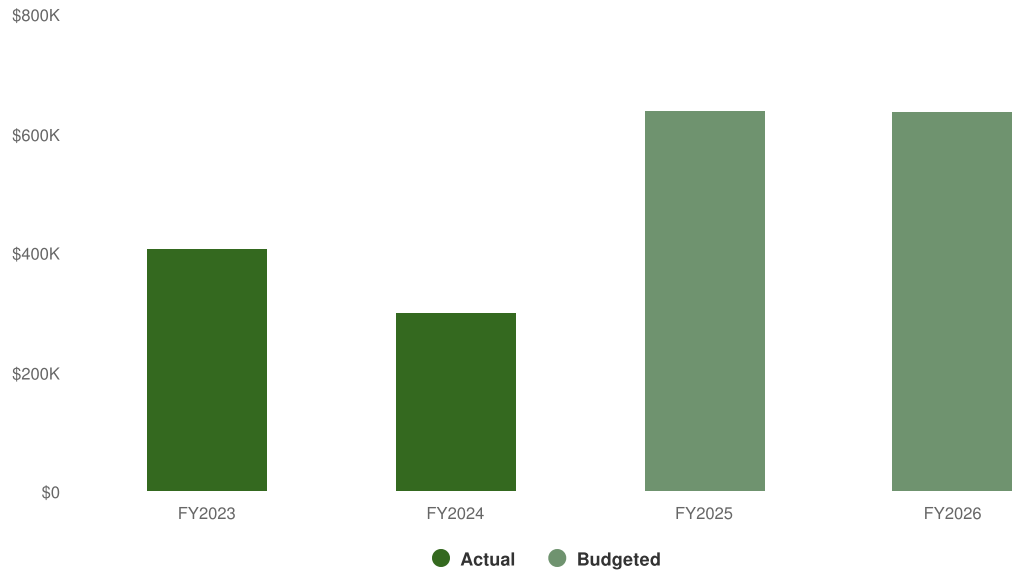
Mission Statement

Newton County Emergency Management Agency's (NCEMA) mission is to provide a comprehensive and aggressive all hazards approach to homeland security initiatives, mitigation, preparedness, response, recovery and special events in order to protect life and property and prevent and/or reduce negative impacts of terrorism and natural disasters in Georgia.

Expenditures Summary

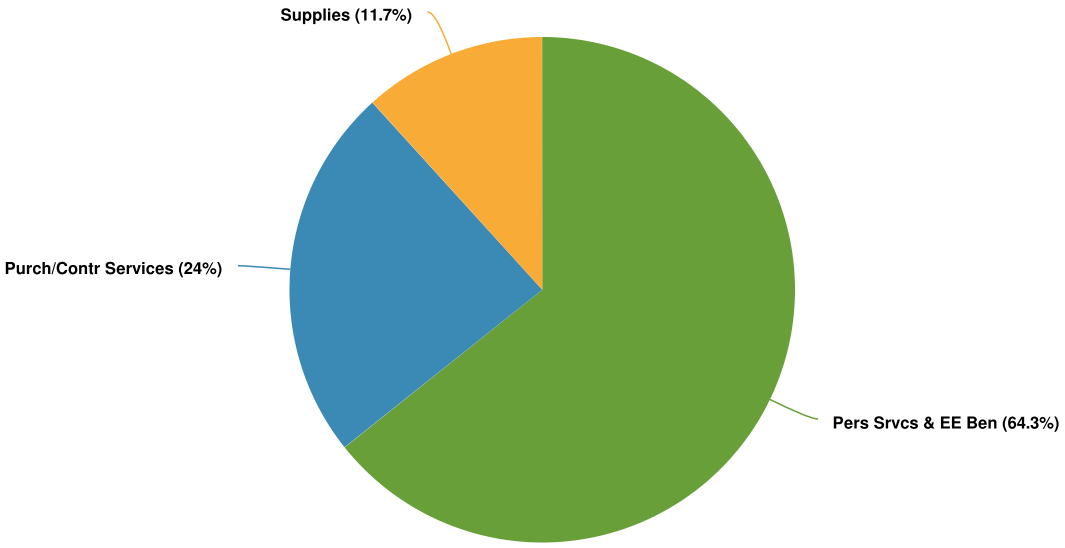
$636,546 **-$1,280**
(-0.20% vs. prior year)

EMA (39200) Proposed and Historical Budget vs. Actual

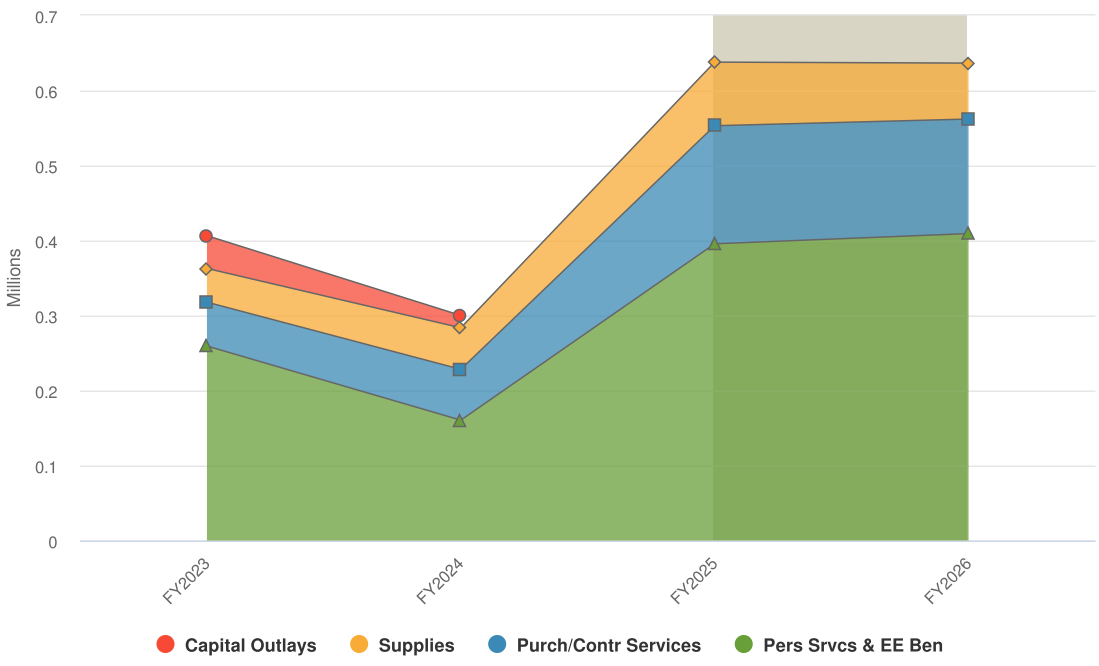


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-30-39200-0000-000000-000-511100	$204,514.02	$123,520.39	$293,562.00	$324,854.00	10.7%
Overtime	100-30-39200-0000-000000-000-511300	$1,355.62	$0.00	$0.00	$5,000.00	N/A
Health Insurance	100-30-39200-0000-000000-000-512110	$31,295.49	$22,265.85	$66,379.00	$39,923.00	-39.9%
Life Insurance	100-30-39200-0000-000000-000-512120	$237.85	$170.40	$344.00	$344.00	0%
Social Security (FICA) contr	100-30-39200-0000-000000-000-512200	$14,897.41	$8,907.69	$21,080.00	$23,812.00	13%
Retirement Contributions	100-30-39200-0000-000000-000-512400	$10,670.86	$5,598.30	$14,261.00	$15,303.00	7.3%
Reimbursement of Salary	100-30-39200-0000-000000-000-519999-20068	-$1,419.32		$0.00		N/A
Reimbursement of Salary	100-30-39200-0000-000000-000-519999-f2303	-$2,230.48	$0.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$259,321.45**	**$160,462.63**	**$395,626.00**	**$409,236.00**	**3.4%**
Purch/Contr Services						
Repairs & Maint - Equipment	100-30-39200-0000-000000-000-522210	$6,590.33	$9,954.92	$22,500.00	$25,000.00	11.1%
Repairs & Maint-Vehicles	100-30-39200-0000-000000-000-522215	$750.00	$1,400.00	$0.00	$0.00	0%
Repairs & Maint - Buildings	100-30-39200-0000-000000-000-522220	$3,284.50	$4,846.25	$10,000.00	$10,000.00	0%
Security Maintenance	100-30-39200-0000-000000-000-522240	$0.00	$0.00	$1,500.00	$1,500.00	0%
Maintenance Agreements	100-30-39200-0000-000000-000-522250	$19,642.17	$21,220.55	$20,500.00	$21,500.00	4.9%
Rental of Equipment & Vehicles	100-30-39200-0000-000000-000-522320	$1,431.70	$538.25	$27,800.00	$16,200.00	-41.7%
Telephone/Pagers/Mobile	100-30-39200-0000-000000-000-523220	$4,872.75	$3,743.52	$7,000.00	$7,000.00	0%
Postage	100-30-39200-0000-000000-000-523230	$0.00	$0.00	$100.00	$100.00	0%
Travel Meals Lodging Mileage	100-30-39200-0000-000000-000-523500	$0.00	$2,035.12	$3,000.00	$5,100.00	70%
Dues & Fees	100-30-39200-0000-000000-000-523600	$3,289.38	$2,960.83	$5,000.00	$5,660.00	13.2%
Education & Training	100-30-39200-0000-000000-000-523700	$16,506.80	$11,785.00	$53,000.00	$50,650.00	-4.4%
Public Safety Citizen Training	100-30-39200-0000-000000-000-523710	$356.25	$70.00	$2,000.00	$0.00	-100%
Contract Labor	100-30-39200-0000-000000-000-523850	$0.00	$7,772.40	$0.00	$8,000.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Contracted Services	100-30-39200-0000-000000-000-523900	$1,750.00	$1,431.80	$5,000.00	$2,000.00	-60%
Total Purch/Contr Services:		**$58,473.88**	**$67,758.64**	**$157,400.00**	**$152,710.00**	**-3%**
Supplies						
Gen Operating Supplies & Mats	100-30-39200-0000-000000-000-531100	$1,657.25	$1,746.21	$2,500.00	$8,000.00	220%
EMA/Event Response Supplies	100-30-39200-0000-000000-000-531180	$12.40	$582.51	$5,000.00	$5,000.00	0%
Gasoline/Diesel	100-30-39200-0000-000000-000-531270	$5,147.96	$6,073.07	$5,000.00	$7,000.00	40%
Food	100-30-39200-0000-000000-000-531300	$1,462.18	$2,158.22	$2,000.00	$3,500.00	75%
Books & Periodicals	100-30-39200-0000-000000-000-531400	$0.00	$0.00	$0.00	$600.00	N/A
Small Equipment < $5,000	100-30-39200-0000-000000-000-531600	$34,586.15	$38,972.80	$67,800.00	$46,500.00	-31.4%
Other Supplies/Parts	100-30-39200-0000-000000-000-531700	$0.00	$3,578.00	$0.00	$0.00	0%
Uniforms	100-30-39200-0000-000000-000-531740	$2,102.48	$2,277.36	$2,500.00	$4,000.00	60%
Total Supplies:		**$44,968.42**	**$55,388.17**	**$84,800.00**	**$74,600.00**	**-12%**
Capital Outlays						
Other Equipment	100-30-39200-0000-000000-000-542500	$43,675.00	$16,450.00	$0.00	$0.00	0%
Total Capital Outlays:		**$43,675.00**	**$16,450.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$406,438.75**	**$300,059.44**	**$637,826.00**	**$636,546.00**	**-0.2%**

Public Works (42200)

Chester Clegg Director of Transportation
Chris Malcom Director of Public Works

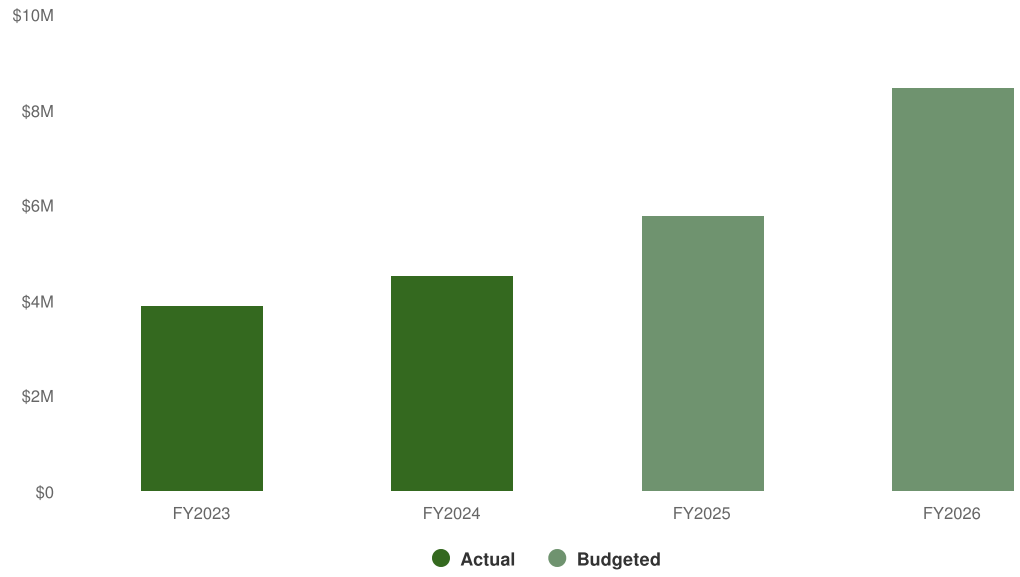
Mission Statement

The mission of the Newton County Public Works Department is to provide a safe, clean, efficient, and cost effective transportation system throughout the County.

Expenditures Summary

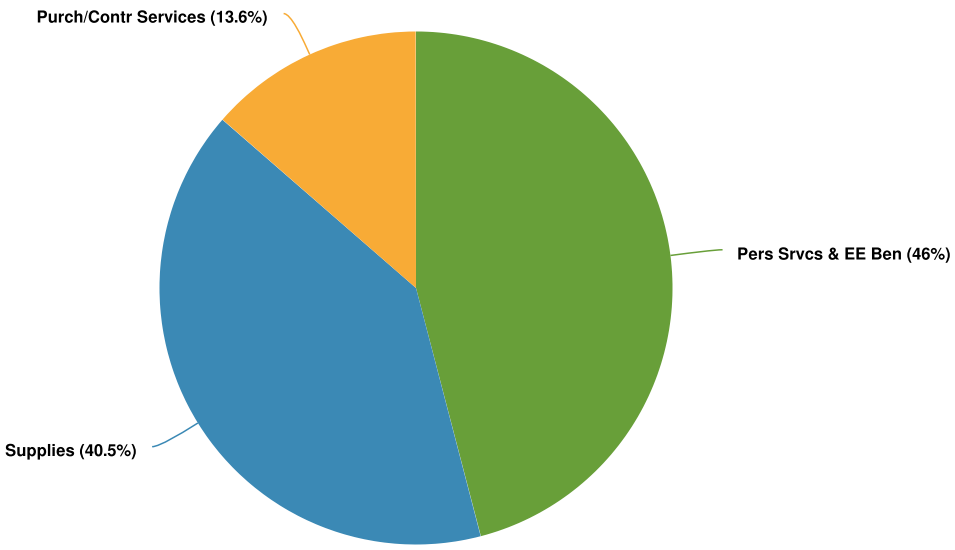
$8,465,286 **$2,680,259**
(46.33% vs. prior year)

Public Works (42200) Proposed and Historical Budget vs. Actual

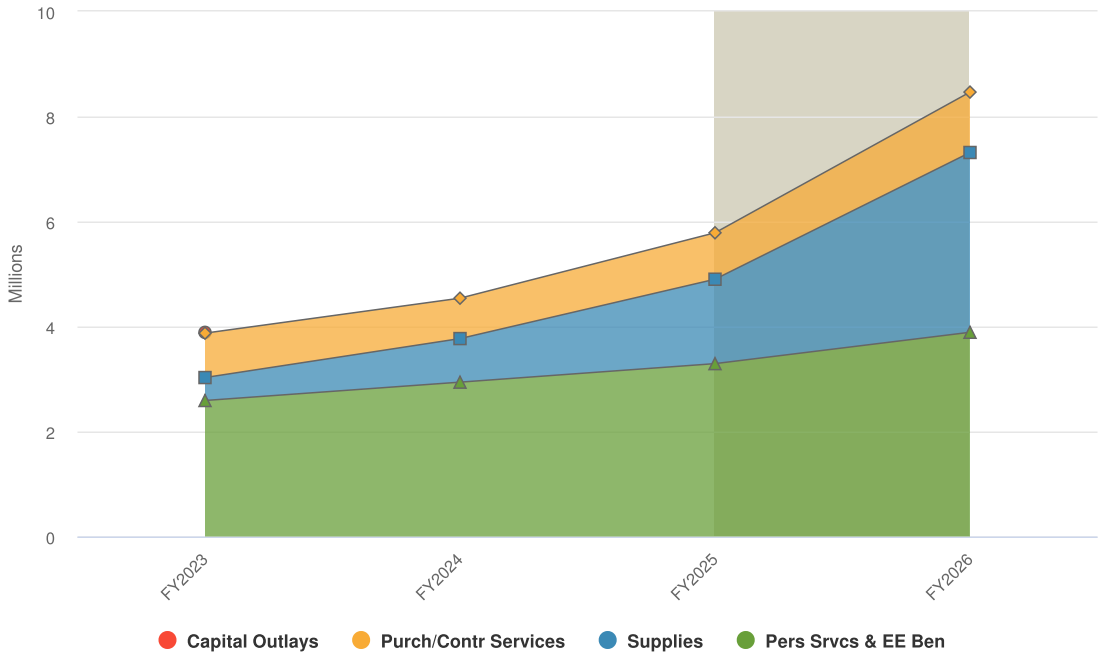


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-40-42200-0000-000000-000-511100	$2,173,343.94	$2,257,951.77	$2,423,128.00	$2,752,172.00	13.6%
Overtime	100-40-42200-0000-000000-000-511300	$65,025.39	$34,874.32	$35,000.00	$80,000.00	128.6%
Health Insurance	100-40-42200-0000-000000-000-512110	$425,372.55	$443,214.76	$527,756.00	$707,983.00	34.1%
Life Insurance	100-40-42200-0000-000000-000-512120	$3,602.46	$3,536.31	$3,738.00	$3,816.00	2.1%
Social Security (FICA) contr	100-40-42200-0000-000000-000-512200	$163,152.56	$174,758.14	$177,321.00	$198,848.00	12.1%
Retirement Contributions	100-40-42200-0000-000000-000-512400	$116,631.45	$122,357.98	$125,894.00	$147,140.00	16.9%
Other Employee Benefits	100-40-42200-0000-000000-000-512900	$0.00	$78,750.00	$0.00	$0.00	0%
Reimbursement of Salary	100-40-42200-0000-000000-000-519999	-$165,707.17	-$175,513.31	$0.00	$0.00	0%
Reimbursement of Salary	100-40-42200-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Reimbursement of Salary	100-40-42200-0000-000000-000-519999-F2301	-$10,540.04	$0.00	$0.00	$0.00	0%
Reimbursement of Salary	100-40-42200-0000-000000-000-519999-F2302	-$167,372.90	$0.00	$0.00	$0.00	0%
Reimbursement of Salary	100-40-42200-0000-000000-000-519999-f2303	-$12,849.19	$0.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$2,590,512.21**	**$2,939,929.97**	**$3,292,837.00**	**$3,889,959.00**	**18.1%**
Purch/Contr Services						
Architectural/Engineer Svcs	100-40-42200-0000-000000-000-521225	$4,900.00	$19,873.50	$12,000.00	$12,000.00	0%
Technical Services	100-40-42200-0000-000000-000-521300	$0.00	$12,190.00	$10,000.00	$10,000.00	0%
Disposal/Garbage Pick Up Svcs	100-40-42200-0000-000000-000-522110	$9,894.84	$6,207.28	$8,000.00	$8,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Repairs & Maint - Equipment	100-40-42200-0000-000000-000-522210	$7,566.07	$9,222.85	$8,000.00	$8,000.00	0%
Repairs & Maint-Vehicles	100-40-42200-0000-000000-000-522215	$0.00	$480.60	$0.00	$0.00	0%
Repairs & Maint - Buildings	100-40-42200-0000-000000-000-522220	$12,677.91	$9,306.88	$15,000.00	$8,000.00	-46.7%
Grounds Maintenance	100-40-42200-0000-000000-000-522230	$0.00	$469.68	$3,000.00	$3,000.00	0%
Rental of Equipment & Vehicles	100-40-42200-0000-000000-000-522320	$6,806.35	$8,678.37	$5,000.00	$15,000.00	200%
Telephone/Pagers/Mobile	100-40-42200-0000-000000-000-523220	$30,175.12	$31,182.45	$25,200.00	$27,600.00	9.5%
Postage	100-40-42200-0000-000000-000-523230	$51.83	$14.51	$100.00	$100.00	0%
Advertising	100-40-42200-0000-000000-000-523300	$1,280.00	$0.00	$3,000.00	$3,000.00	0%
Travel Meals Lodging Mileage	100-40-42200-0000-000000-000-523500	$0.00	$160.13	$0.00	$0.00	0%
Dues & Fees	100-40-42200-0000-000000-000-523600	$1,150.00	$816.40	$0.00	$0.00	0%
Education & Training	100-40-42200-0000-000000-000-523700	$0.00	$1,782.41	$1,500.00	$15,000.00	900%
Licenses	100-40-42200-0000-000000-000-523800	$259.79	$413.22	$1,500.00	$6,000.00	300%
Contract Labor	100-40-42200-0000-000000-000-523850	$641,353.42	$728,560.62	$614,760.00	$850,176.00	38.3%
Other Contracted Services	100-40-42200-0000-000000-000-523900	$81,109.57	$171,422.41	$124,200.00	$130,000.00	4.7%
Wrecker Service	100-40-42200-0000-000000-000-523910	$0.00	$0.00	$300.00	$0.00	-100%
Hauling	100-40-42200-0000-000000-000-523930	$1,850.00	$8,675.00	$3,000.00	$5,000.00	66.7%
Road Cleaning & Mowing	100-40-42200-0000-000000-000-523940	$46,689.01	$41,472.23	$50,000.00	$50,000.00	0%
Reimbursement of expenses	100-40-42200-0000-000000-000-529999	$0.00	-$281,403.22	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Purch/Contr Services:		**$845,763.91**	**$769,525.32**	**$884,560.00**	**$1,150,876.00**	**30.1%**
Supplies						
Gen Operating Supplies & Mats	100-40-42200-0000-000000-000-531100	$23,575.17	$32,319.48	$20,000.00	$30,000.00	50%
Oil, Grease, Antifreeze	100-40-42200-0000-000000-000-531120	$0.00	$1,919.20	$0.00	$0.00	0%
Medical Supplies	100-40-42200-0000-000000-000-531145	$0.00	$0.00	$600.00	$600.00	0%
Tags & Titles	100-40-42200-0000-000000-000-531160	$4.50	$0.00	$100.00	$0.00	-100%
Energy - Water/Sewerage	100-40-42200-0000-000000-000-531210	$1,903.30	$804.10	$1,980.00	$1,980.00	0%
Energy - Natural Gas	100-40-42200-0000-000000-000-531220	$13,914.42	$13,731.85	$15,000.00	$15,000.00	0%
Energy - Electricity	100-40-42200-0000-000000-000-531230	$13,364.74	$12,457.09	$14,400.00	$14,400.00	0%
Electric - Traffic Lights	100-40-42200-0000-000000-000-531234	$28,043.75	$43,545.91	$21,600.00	$25,000.00	15.7%
Gasoline/Diesel	100-40-42200-0000-000000-000-531270	$276,831.68	$257,000.66	$220,000.00	$220,000.00	0%
Fuel Purchases	100-40-42200-0000-000000-000-531271	$56.49	$150.88	$3,000.00	$3,000.00	0%
Food	100-40-42200-0000-000000-000-531300	$36.44	$14.97	$500.00	$500.00	0%
Small Equipment < $5,000	100-40-42200-0000-000000-000-531600	$23,654.00	$42,911.55	$32,000.00	$31,021.00	-3.1%
Other Supplies/Parts	100-40-42200-0000-000000-000-531700	$12,918.29	$7,338.71	$10,000.00	$10,000.00	0%
Protective Clothing	100-40-42200-0000-000000-000-531730	$4,269.37	$14,981.97	$10,250.00	$14,750.00	43.9%
Uniforms	100-40-42200-0000-000000-000-531740	$37,448.16	$34,779.52	$31,200.00	$31,200.00	0%
Paved Roads	100-40-42200-0000-000000-000-534110	$154,961.42	$49,756.01	$1,000,000.00	$2,000,000.00	100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Paved Roads	100-40-42200-0000-000000-000-534110-TRAIL	$4,172.31	$0.00	$0.00	$0.00	0%
Unpaved Roads	100-40-42200-0000-000000-000-534120	$127,216.17	$158,223.68	$125,000.00	$200,000.00	60%
Bridge Materials & Supplies	100-40-42200-0000-000000-000-534130	$0.00	$45,833.00	$2,000.00	$2,000.00	0%
Culverts	100-40-42200-0000-000000-000-534140	$45,114.41	$47,748.90	$25,000.00	$750,000.00	2,900%
Signs	100-40-42200-0000-000000-000-534170	$63,122.32	$66,466.21	$75,000.00	$75,000.00	0%
Reimbursement of Expenses	100-40-42200-0000-000000-000-539999	-$260,934.85	$0.00	$0.00	$0.00	0%
Reimbursement of Expenses	100-40-42200-0000-000000-000-539999-F2301	-$8,835.79	$0.00	$0.00	$0.00	0%
Reimbursement of Expenses	100-40-42200-0000-000000-000-539999-F2302	-$122,097.64	$0.00	$0.00	$0.00	0%
Reimbursement of Expenses	100-40-42200-0000-000000-000-539999-f2303	-$1,664.64	$0.00	$0.00	$0.00	0%
Total Supplies:		**$437,074.02**	**$829,983.69**	**$1,607,630.00**	**$3,424,451.00**	**113%**
Capital Outlays						
Other Equipment	100-40-42200-0000-000000-000-542500	$15,158.00	$0.00	$0.00	$0.00	0%
Total Capital Outlays:		**$15,158.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$3,888,508.14**	**$4,539,438.98**	**$5,785,027.00**	**$8,465,286.00**	**46.3%**

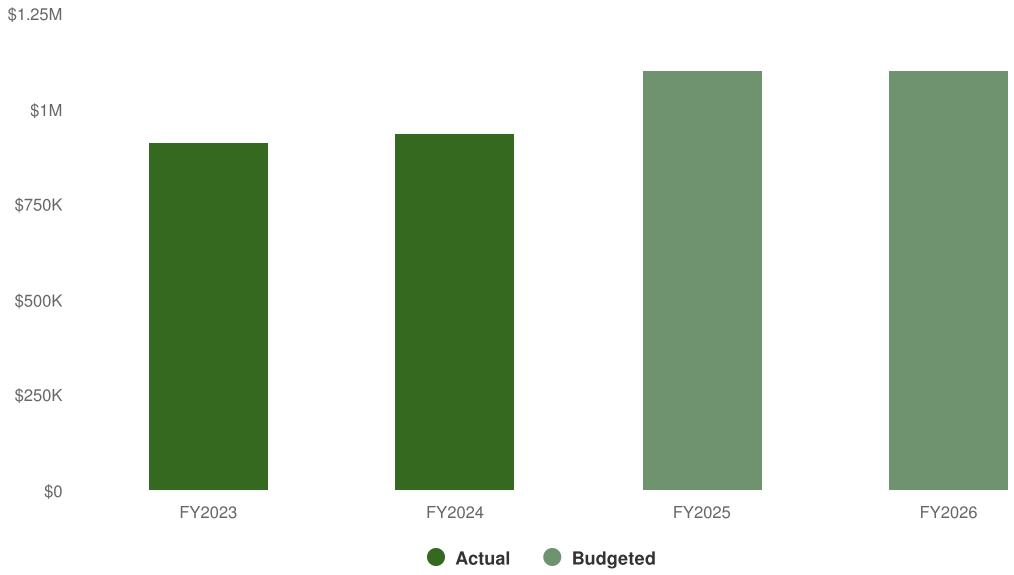
Street Lighting (42600)

This department accounts for street lights that are paid by the County and reimbursed by property tax bills.

Expenditures Summary

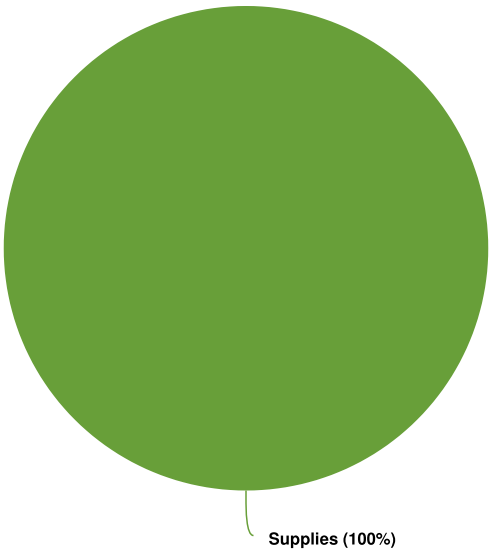
$1,100,000 $0
(0.00% vs. prior year)

Street Lighting (42600) Proposed and Historical Budget vs. Actual

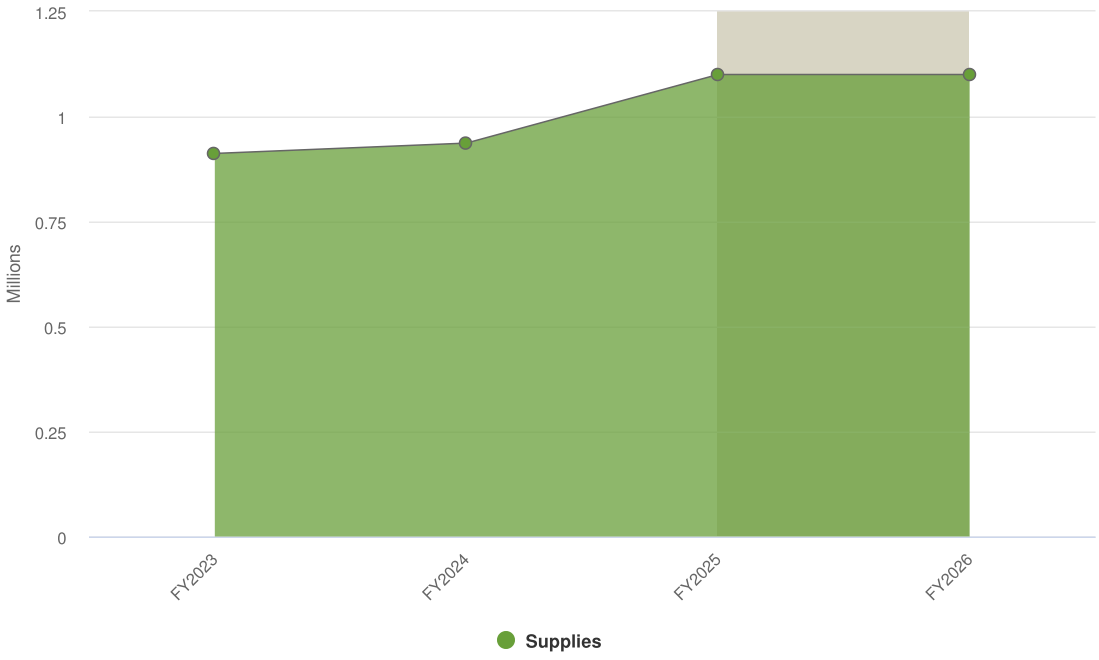


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Supplies						
Energy - Electricity	100-40-42600-0000-000000-000-531230	$912,034.47	$936,697.12	$1,100,000.00	$1,100,000.00	0%
Total Supplies:		**$912,034.47**	**$936,697.12**	**$1,100,000.00**	**$1,100,000.00**	**0%**
Total Expense Objects:		**$912,034.47**	**$936,697.12**	**$1,100,000.00**	**$1,100,000.00**	**0%**

Keep Newton Beautiful (45800)

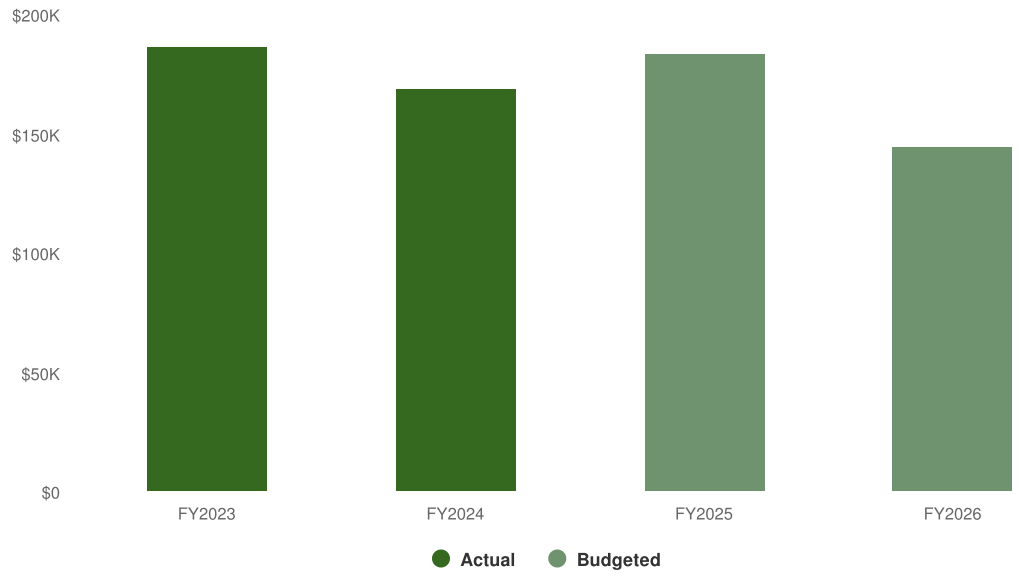
Laurie Riley
Clean Community Manager

In the FY24 budget, the Keep Newton Beautiful department was moved from the Cornish Creek Water Fund to the General Fund. In FY26 the budget was moved from the General Fund to the Solid Waste Fund.

Expenditures Summary

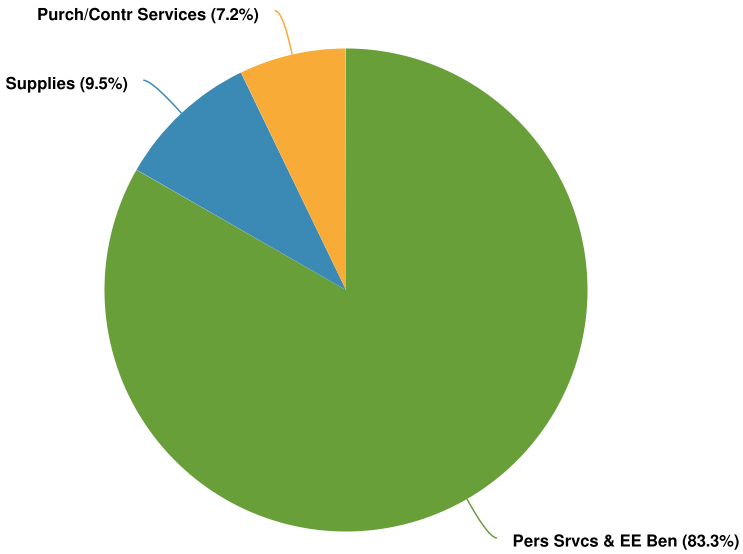
$144,644 **-$39,090**
(-21.28% vs. prior year)

Keep Newton Beautiful (45800) Proposed and Historical Budget vs. Actual

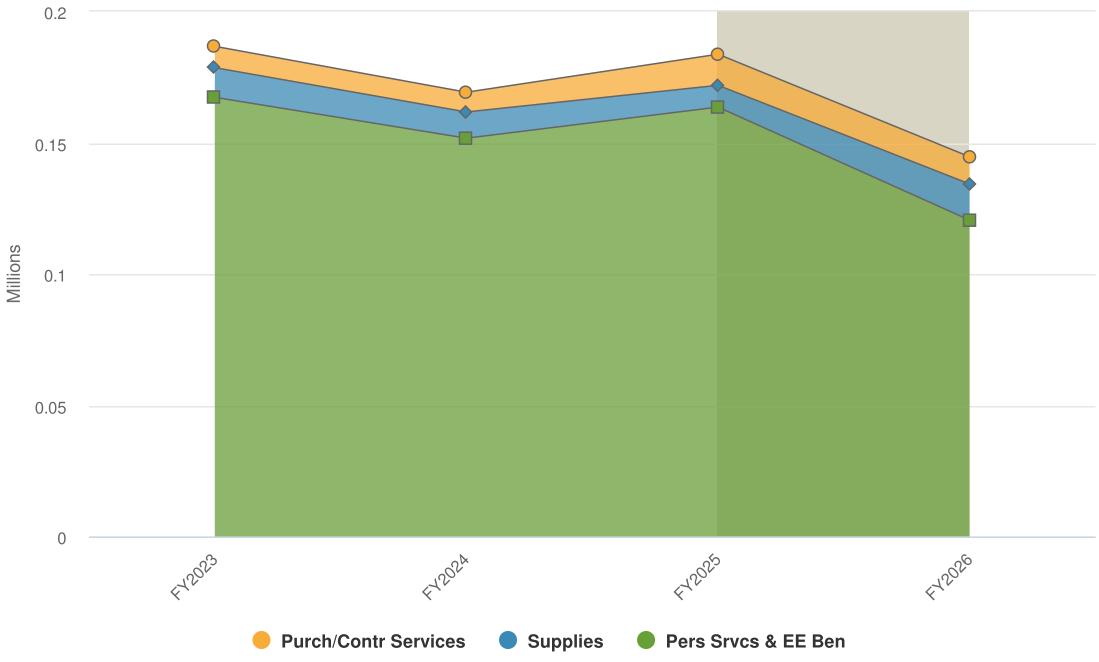


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2025 Proposed	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects							
Pers Srvcs & EE Ben							
Regular Employees	100-40-45800-0000-000000-000-511100	$0.00	$104,139.68	$71,379.00	$71,379.00	$0.00	-100%
Health Insurance	100-40-45800-0000-000000-000-512110	$0.00	$33,560.29	$24,019.00	$24,019.00	$0.00	-100%
Life Insurance	100-40-45800-0000-000000-000-512120	$0.00	$125.85	$86.00	$86.00	$0.00	-100%
Social Security (FICA) contr	100-40-45800-0000-000000-000-512200	$0.00	$7,663.97	$5,239.00	$5,239.00	$0.00	-100%
Retirement Contributions	100-40-45800-0000-000000-000-512400	$0.00	$6,248.39	$4,284.00	$4,284.00	$0.00	-100%
Regular Employees	505-40-45800-0000-000000-000-511100	$113,463.87	$0.00	$33,759.00	$33,759.00	$0.00	-100%
Health Insurance	505-40-45800-0000-000000-000-512110	$38,675.54	$0.00	$20,513.00	$20,513.00	$0.00	-100%
Life Insurance	505-40-45800-0000-000000-000-512120	$169.37	$0.00	$86.00	$86.00	$0.00	-100%
Social Security (FICA) contr	505-40-45800-0000-000000-000-512200	$8,194.54	$0.00	$2,192.00	$2,192.00	$0.00	-100%
Retirement Contributions	505-40-45800-0000-000000-000-512400	$6,807.78	$0.00	$2,027.00	$2,027.00	$0.00	-100%
Regular Employees	540-40-45800-0000-000000-000-511100		$0.00			$78,622.00	N/A
Health Insurance	540-40-45800-0000-000000-000-512110		$0.00			$31,283.00	N/A
Life Insurance	540-40-45800-0000-000000-000-512120		$0.00			$86.00	N/A
Social Security (FICA) contr	540-40-45800-0000-000000-000-512200		$0.00			$5,762.00	N/A
Retirement Contributions	540-40-45800-0000-000000-000-512400		$0.00			$4,741.00	N/A
Total Pers Srvcs & EE Ben:		**$167,311.10**	**$151,738.18**	**$163,584.00**	**$163,584.00**	**$120,494.00**	**-26.3%**
Purch/Contr Services							

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2025 Proposed	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Maintenance Agreements	100-40-45800-0000-000000-000-522250	$0.00	$459.12	$850.00	$850.00	$0.00	-100%
Rental of Equipment & Vehicles	100-40-45800-0000-000000-000-522320	$0.00	$2,401.39	$4,000.00	$4,000.00	$0.00	-100%
Postage	100-40-45800-0000-000000-000-523230	$0.00	$0.00	$250.00	$250.00	$0.00	-100%
Advertising	100-40-45800-0000-000000-000-523300	$0.00	$794.00	$2,250.00	$2,250.00	$0.00	-100%
Travel Meals Lodging Mileage	100-40-45800-0000-000000-000-523500	$0.00	$657.83	$1,000.00	$1,000.00	$0.00	-100%
Dues & Fees	100-40-45800-0000-000000-000-523600	$0.00	$1,149.50	$500.00	$500.00	$0.00	-100%
Education & Training	100-40-45800-0000-000000-000-523700	$0.00	$300.00	$500.00	$500.00	$0.00	-100%
Other Contracted Services	100-40-45800-0000-000000-000-523900	$0.00	$1,770.00	$2,500.00	$2,500.00	$0.00	-100%
Maintenance Agreements	505-40-45800-0000-000000-000-522250	$492.31	$0.00	$0.00	$0.00	$0.00	0%
Rental of Equipment & Vehicles	505-40-45800-0000-000000-000-522320	$2,369.20	$0.00	$0.00	$0.00	$0.00	0%
Postage	505-40-45800-0000-000000-000-523230	$49.94	$0.00	$0.00	$0.00	$0.00	0%
Advertising	505-40-45800-0000-000000-000-523300	$1,717.00	$0.00	$0.00	$0.00	$0.00	0%
Travel - Meals/Hotel/Mileage	505-40-45800-0000-000000-000-523500	$334.78	$0.00	$0.00	$0.00	$0.00	0%
Dues & Fees	505-40-45800-0000-000000-000-523600	$815.00	$0.00	$0.00	$0.00	$0.00	0%
Education & Training	505-40-45800-0000-000000-000-523700	$275.00	$0.00	$0.00	$0.00	$0.00	0%
Other Contracted Services	505-40-45800-0000-000000-000-523900	$2,077.50	$0.00	$0.00	$0.00	$0.00	0%
Maintenance Agreements	540-40-45800-0000-000000-000-522250		$0.00			$850.00	N/A
Rental of Equipment & Vehicles	540-40-45800-0000-000000-000-522320		$0.00			$3,000.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2025 Proposed	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Postage	540-40-45800-0000-000000-000-523230		$0.00			$500.00	N/A
Advertising	540-40-45800-0000-000000-000-523300		$0.00			$1,500.00	N/A
Travel - Meals/Hotel/Mileage	540-40-45800-0000-000000-000-523500		$0.00			$1,000.00	N/A
Dues & Fees	540-40-45800-0000-000000-000-523600		$0.00			$1,000.00	N/A
Education & Training	540-40-45800-0000-000000-000-523700		$0.00			$500.00	N/A
Other Contracted Services	540-40-45800-0000-000000-000-523900		$0.00			$2,000.00	N/A
Total Purch/Contr Services:		**$8,130.73**	**$7,531.84**	**$11,850.00**	**$11,850.00**	**$10,350.00**	**-12.7%**
Supplies							
Gen Operating Supplies & Mats	100-40-45800-0000-000000-000-531100	$0.00	$4,564.42	$3,500.00	$3,500.00	$0.00	-100%
Event Supplies	100-40-45800-0000-000000-000-531170	$0.00	$3,427.21	$4,000.00	$4,000.00	$0.00	-100%
Gasoline/Diesel	100-40-45800-0000-000000-000-531270	$0.00	$410.73	$300.00	$300.00	$0.00	-100%
Food	100-40-45800-0000-000000-000-531300	$0.00	$1,062.67	$500.00	$500.00	$0.00	-100%
Gen Operating Supplies & Mats	505-40-45800-0000-000000-000-531100	$5,065.14	$481.79	$0.00	$0.00	$0.00	0%
Event Supplies	505-40-45800-0000-000000-000-531170	$5,681.83	$37.79	$0.00	$0.00	$0.00	0%
Gasoline/Diesel	505-40-45800-0000-000000-000-531270	$287.03	$0.00	$0.00	$0.00	$0.00	0%
Food	505-40-45800-0000-000000-000-531300	$265.58	$0.00	$0.00	$0.00	$0.00	0%
Gen Operating Supplies & Mats	540-40-45800-0000-000000-000-531100		$0.00			$2,500.00	N/A
Event Supplies	540-40-45800-0000-000000-000-531170		$0.00			$10,000.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2025 Proposed	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Gasoline/Diesel	540-40-45800-0000-000000-000-531270		$0.00			$300.00	N/A
Food	540-40-45800-0000-000000-000-531300		$0.00			$1,000.00	N/A
Total Supplies:		**$11,299.58**	**$9,984.61**	**$8,300.00**	**$8,300.00**	**$13,800.00**	**66.3%**
Total Expense Objects:		**$186,741.41**	**$169,254.63**	**$183,734.00**	**$183,734.00**	**$144,644.00**	**-21.3%**

Fleet Maintenance (49000)

Matt Childress
Fleet Maintenance Manager

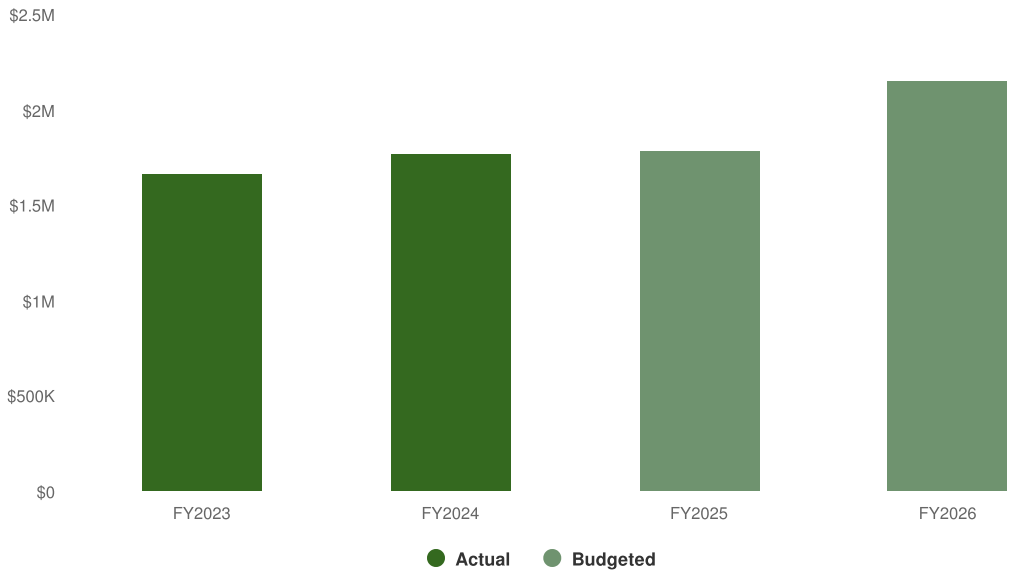
Mission Statement

We are committed to providing professional and courteous service for all county vehicles and equipment, while keeping the taxpayer in mind.

Expenditures Summary

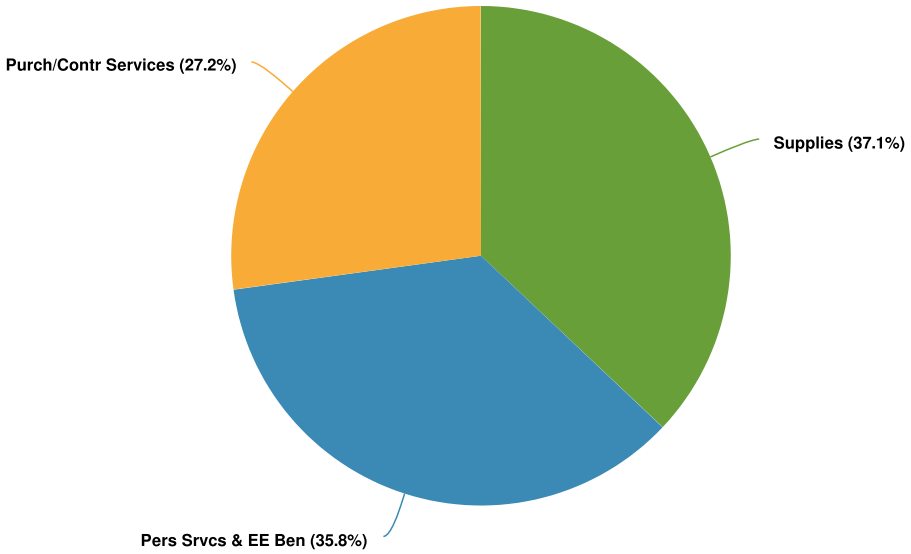
$2,151,390 **$369,548**
(20.74% vs. prior year)

Fleet Maintenance (49000) Proposed and Historical Budget vs. Actual

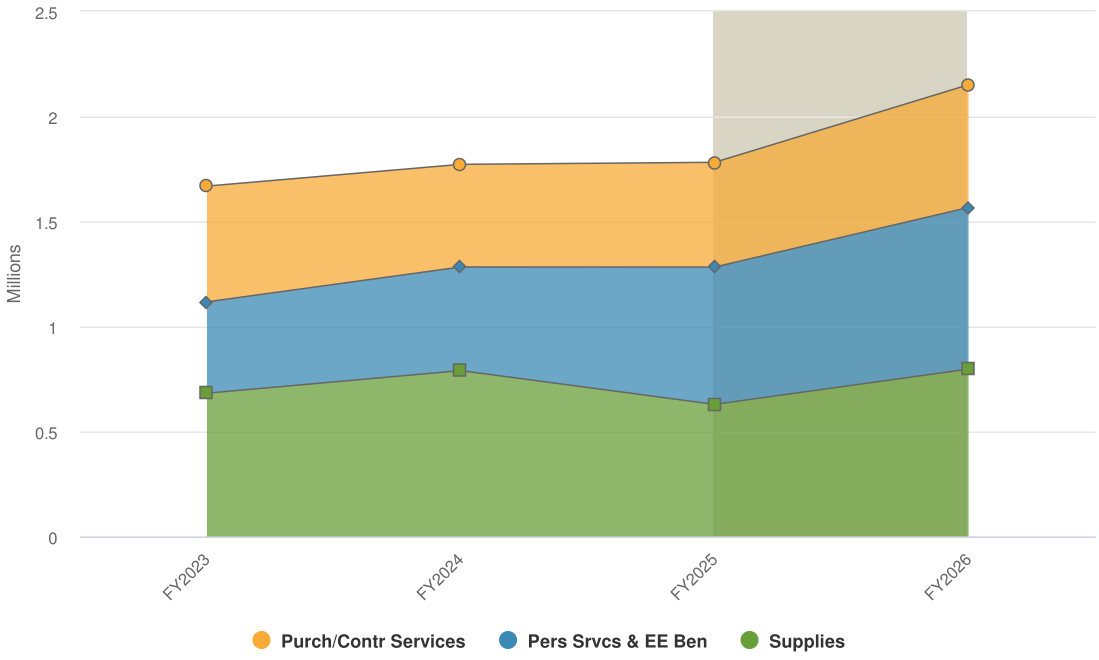


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-40-49000-0000-000000-000-511100	$325,358.75	$355,658.34	$457,671.00	$535,852.00	17.1%
Overtime	100-40-49000-0000-000000-000-511300	$12,934.32	$15,554.99	$0.00	$40,000.00	N/A
Health Insurance	100-40-49000-0000-000000-000-512110	$55,564.32	$63,696.95	$139,934.00	$129,410.00	-7.5%
Life Insurance	100-40-49000-0000-000000-000-512120	$584.59	$590.71	$812.00	$689.00	-15.1%
Social Security (FICA) contr	100-40-49000-0000-000000-000-512200	$24,090.21	$27,739.09	$31,893.00	$37,912.00	18.9%
Retirement Contributions	100-40-49000-0000-000000-000-512400	$16,545.74	$19,158.74	$23,544.00	$25,959.00	10.3%
Other Employee Benefits	100-40-49000-0000-000000-000-512900	$0.00	$12,250.00	$0.00	$0.00	0%
Reimbursement of Salary	100-40-49000-0000-000000-000-519999	-$230.00	-$1,110.00	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$434,847.93**	**$493,538.82**	**$653,854.00**	**$769,822.00**	**17.7%**
Purch/Contr Services						
Repairs & Maint - Equipment	100-40-49000-0000-000000-000-522210	$11,847.04	$11,889.25	$0.00	$0.00	0%
Repairs & Maint-Vehicles	100-40-49000-0000-000000-000-522215	$444,374.55	$380,017.40	$374,000.00	$425,000.00	13.6%
Repairs & Maint - Buildings	100-40-49000-0000-000000-000-522220	$8,160.49	$32,898.87	$35,000.00	$25,000.00	-28.6%
Maintenance Agreements	100-40-49000-0000-000000-000-522250	$20,233.88	$19,381.37	$16,378.00	$24,628.00	50.4%
Maintenance Agree Tracking	100-40-49000-0000-000000-000-522260	$14,880.79	$1,755.38	$14,820.00	$15,000.00	1.2%
PW Charge Other Dept (credit)	100-40-49000-0000-000000-000-522261	-$1,931.75	-$5,708.65	-$1,500.00	-$1,500.00	0%
Rental of Equipment & Vehicles	100-40-49000-0000-000000-000-522320	$0.00	$361.84	$1,000.00	$1,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Telephone/Pagers/Mobile	100-40-49000-0000-000000-000-523220	$4,083.80	$4,875.66	$6,000.00	$7,200.00	20%
Postage	100-40-49000-0000-000000-000-523230	$0.00	$5.55	$0.00	$0.00	0%
Education & Training	100-40-49000-0000-000000-000-523700	$79.98	$578.90	$1,200.00	$1,200.00	0%
Licenses	100-40-49000-0000-000000-000-523800	$0.00	$0.00	$300.00	$300.00	0%
Contract Labor	100-40-49000-0000-000000-000-523850	$31,707.89	$27,143.41	$20,000.00	$60,000.00	200%
Other Contracted Services	100-40-49000-0000-000000-000-523900	$1,917.46	$4,732.91	$11,600.00	$11,600.00	0%
Wrecker Service	100-40-49000-0000-000000-000-523910	$15,965.00	$10,859.00	$20,000.00	$15,000.00	-25%
Total Purch/Contr Services:		**$551,319.13**	**$488,790.89**	**$498,798.00**	**$584,428.00**	**17.2%**
Supplies						
Gen Operating Supplies & Mats	100-40-49000-0000-000000-000-531100	$37,308.88	$34,976.30	$30,000.00	$30,000.00	0%
Tires & Tubes	100-40-49000-0000-000000-000-531115	$127,534.49	$141,749.79	$125,000.00	$175,000.00	40%
Oil, Grease, Antifreeze	100-40-49000-0000-000000-000-531120	$40,169.59	$37,043.48	$35,000.00	$40,000.00	14.3%
Medical Supplies	100-40-49000-0000-000000-000-531145	$1,343.79	$1,124.72	$1,200.00	$1,500.00	25%
Energy - Water/Sewerage	100-40-49000-0000-000000-000-531210	$610.80	$339.60	$9,360.00	$9,360.00	0%
Energy - Electricity	100-40-49000-0000-000000-000-531230	$13,683.71	$13,853.20	$14,400.00	$15,000.00	4.2%
Gasoline/Diesel	100-40-49000-0000-000000-000-531270	$15,257.93	$12,695.20	$12,000.00	$13,200.00	10%
Books & Periodicals	100-40-49000-0000-000000-000-531400	$0.00	$304.75	$500.00	$500.00	0%
Small Equipment < $5,000	100-40-49000-0000-000000-000-531600	$26,352.50	$26,508.65	$25,000.00	$35,000.00	40%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Other Supplies/Parts	100-40-49000-0000-000000-000-531700	$411,379.77	$512,490.82	$364,800.00	$465,000.00	27.5%
Cleaning Supplies	100-40-49000-0000-000000-000-531710	$129.84	$0.00	$0.00	$0.00	0%
Protective Clothing	100-40-49000-0000-000000-000-531730	$198.25	$995.88	$350.00	$1,000.00	185.7%
Uniforms	100-40-49000-0000-000000-000-531740	$8,525.58	$7,804.67	$11,580.00	$11,580.00	0%
Total Supplies:		**$682,495.13**	**$789,887.06**	**$629,190.00**	**$797,140.00**	**26.7%**
Total Expense Objects:		**$1,668,662.19**	**$1,772,216.77**	**$1,781,842.00**	**$2,151,390.00**	**20.7%**

Senior Services (55200)

Freda Reed
Senior Services Director

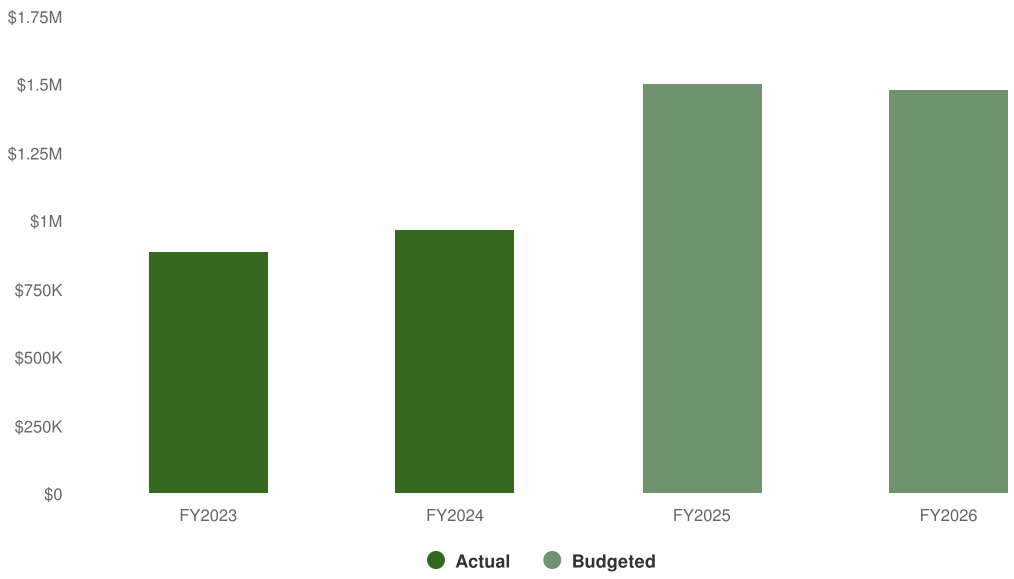
Mission Statement

Newton County Senior Services mission is to provide recreation, wellness and supportive services, allowing senior citizens to remain independent and self and sufficient in their communities.

Expenditures Summary

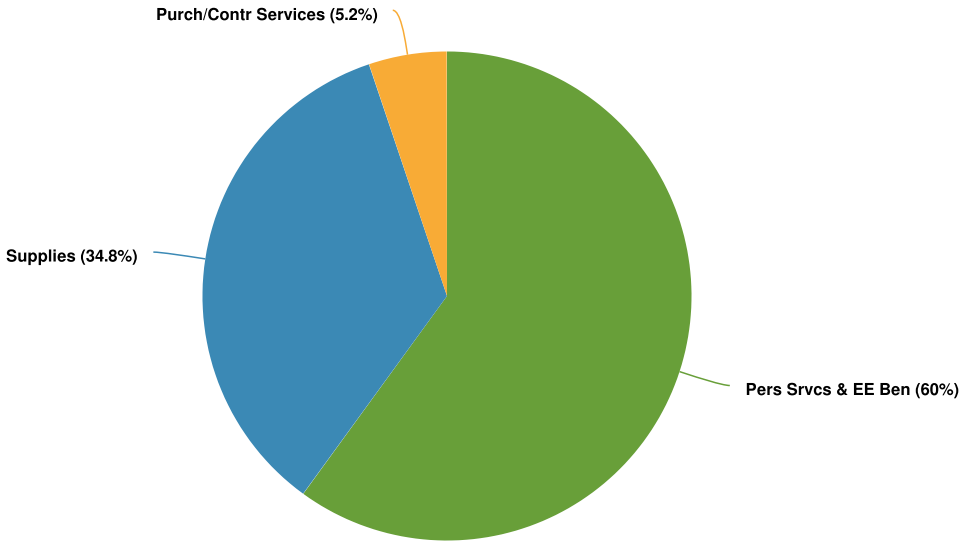
$1,478,431 -$26,644
(-1.77% vs. prior year)

Senior Services (55200) Proposed and Historical Budget vs. Actual

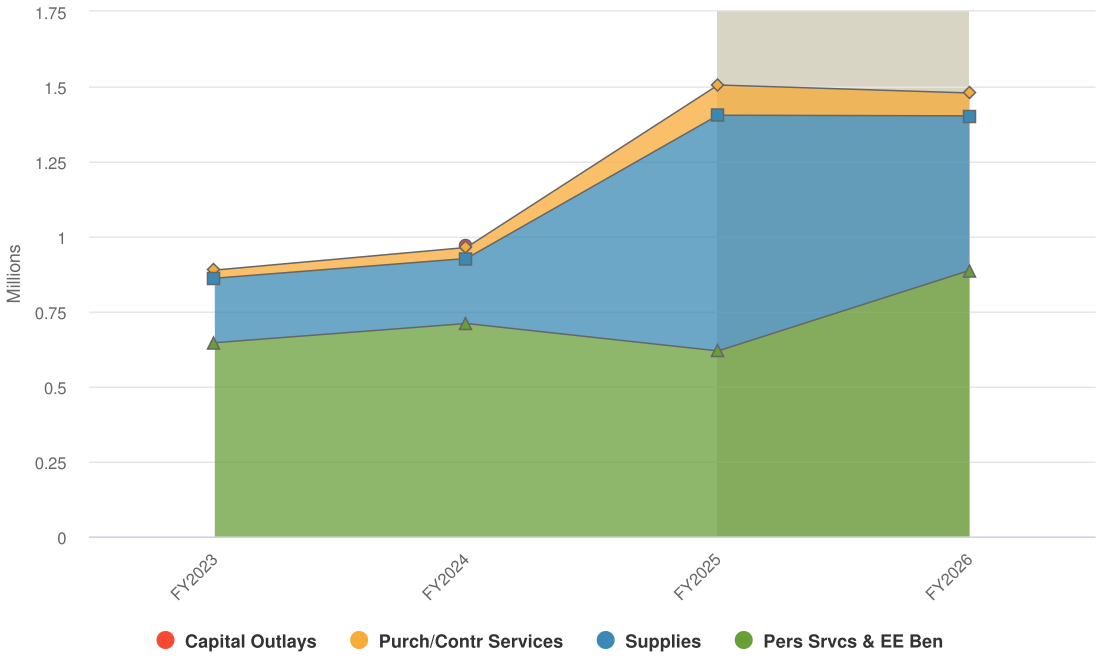


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-50-55200-0000-000000-000-511100	$509,923.06	$546,713.66	$491,126.00	$683,139.00	39.1%
Overtime	100-50-55200-0000-000000-000-511300	$0.00	$66.95	$0.00	$0.00	0%
Health Insurance	100-50-55200-0000-000000-000-512110	$74,178.90	$96,050.27	$68,592.00	$121,223.00	76.7%
Life Insurance	100-50-55200-0000-000000-000-512120	$773.67	$864.78	$724.00	$926.00	27.9%
Social Security (FICA) contr	100-50-55200-0000-000000-000-512200	$37,458.83	$39,976.18	$35,999.00	$49,805.00	38.4%
Retirement Contributions	100-50-55200-0000-000000-000-512400	$23,607.26	$26,333.04	$22,136.00	$32,058.00	44.8%
Total Pers Srvcs & EE Ben:		**$645,941.72**	**$710,004.88**	**$618,577.00**	**$887,151.00**	**43.4%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-50-55200-0000-000000-000-521200	$9,677.00	$8,515.00	$10,200.00	$10,200.00	0%
Cleaning Services	100-50-55200-0000-000000-000-522100	$4,493.20	$5,870.67	$5,600.00	$9,220.00	64.6%
Disposal/Garbage Pick Up Svcs	100-50-55200-0000-000000-000-522110	$4,987.56	$4,987.56	$5,040.00	$5,040.00	0%
Repairs & Maint - Equipment	100-50-55200-0000-000000-000-522210	$756.46	$1,669.38	$3,000.00	$5,000.00	66.7%
Repairs & Maint - Buildings	100-50-55200-0000-000000-000-522220	$725.34	$6,359.70	$3,000.00	$3,000.00	0%
Grounds Maintenance	100-50-55200-0000-000000-000-522230	$0.00	$0.00	$0.00	$8,000.00	N/A
Maintenance Agreements	100-50-55200-0000-000000-000-522250	$2,605.08	$2,917.48	$3,000.00	$4,000.00	33.3%
Rental of Equipment & Vehicles	100-50-55200-0000-000000-000-522320	$0.00	$0.00	$3,000.00	$3,000.00	0%
Telephone/Pagers/Mobile	100-50-55200-0000-000000-000-523220	$526.85	$524.15	$720.00	$720.00	0%
Postage	100-50-55200-0000-000000-000-523230	$31.50	$73.08	$300.00	$300.00	0%
Advertising	100-50-55200-0000-000000-000-523300	$0.00	$1,248.79	$3,000.00	$2,000.00	-33.3%
Travel Meals Lodging Mileage	100-50-55200-0000-000000-000-523500	$0.00	$0.00	$5,000.00	$5,000.00	0%
Dues & Fees	100-50-55200-0000-000000-000-523600	$286.00	$710.00	$1,500.00	$1,500.00	0%
Education & Training	100-50-55200-0000-000000-000-523700	$2,475.00	$0.00	$4,000.00	$4,000.00	0%
Contract Labor	100-50-55200-0000-000000-000-523850	$0.00	$0.00	$5,000.00	$5,000.00	0%
Other Contracted Services	100-50-55200-0000-000000-000-523900	$267.74	$2,058.72	$28,103.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Credit Card Fees	100-50-55200-0000-000000-000-523905	$313.90	$293.47	$300.00	$300.00	0%
Participant Trips/Cost	100-50-55200-0000-000000-000-523960-Day	$0.00	$1,500.00	$10,000.00	$0.00	-100%
Participant Trips/Cost	100-50-55200-0000-000000-000-523960-ONite	$0.00	$0.00	$10,000.00	$10,000.00	0%
Total Purch/Contr Services:		**$27,145.63**	**$36,728.00**	**$100,763.00**	**$76,280.00**	**-24.3%**
Supplies						
Gen Operating Supplies & Mats	100-50-55200-0000-000000-000-531100	$4,044.45	$4,523.25	$15,000.00	$15,000.00	0%
Gen Operating Supplies & Mats	100-50-55200-0000-000000-000-531100-RDCRF	$0.00	$3,389.52	$0.00	$0.00	0%
Program Supplies	100-50-55200-0000-000000-000-531150	$1,906.10	$3,395.18	$4,000.00	$8,000.00	100%
Program Supplies	100-50-55200-0000-000000-000-531150-21046	$7,081.70	$0.00	$0.00	$0.00	0%
Program Supplies	100-50-55200-0000-000000-000-531150-Quilt	$0.00	$513.00	$0.00	$0.00	0%
Program Supplies	100-50-55200-0000-000000-000-531150-RDCRF		$59.60		$0.00	N/A
Tags & Titles	100-50-55200-0000-000000-000-531160	$3.10	$3.00	$0.00	$0.00	0%
Gasoline/Diesel	100-50-55200-0000-000000-000-531270	$22,302.43	$28,035.63	$30,000.00	$24,000.00	-20%
Food	100-50-55200-0000-000000-000-531300	$164,167.99	$163,097.34	$315,267.00	$325,000.00	3.1%
Food	100-50-55200-0000-000000-000-531300-21046	$93.17	$0.00	$0.00	$0.00	0%
Food	100-50-55200-0000-000000-000-531300-MOW	$0.00	$0.00	$388,968.00	$120,000.00	-69.1%
Small Equipment < $5,000	100-50-55200-0000-000000-000-531600	$2,732.72	$393.13	$5,000.00	$5,000.00	0%
Small Equipment < $5,000	100-50-55200-0000-000000-000-531600-RDCRF	$0.00	$0.00	$15,000.00	$0.00	-100%
Other Supplies/Parts	100-50-55200-0000-000000-000-531700	$7,484.50	$9,682.29	$6,000.00	$8,000.00	33.3%
Other Supplies/Parts	100-50-55200-0000-000000-000-531700-RDCRF		$101.95		$0.00	N/A
Cleaning Supplies	100-50-55200-0000-000000-000-531710	$3,483.45	$2,649.41	$3,500.00	$5,000.00	42.9%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Cleaning Supplies	100-50-55200-0000-000000-000-531710-RDCRF		$82.90		$0.00	N/A
Uniforms	100-50-55200-0000-000000-000-531740	$1,650.63	$788.34	$3,000.00	$5,000.00	66.7%
Total Supplies:		**$214,950.24**	**$216,714.54**	**$785,735.00**	**$515,000.00**	**-34.5%**
Capital Outlays						
Vehicles	100-50-55200-0000-000000-000-542200	$0.00	$6,692.00	$0.00	$0.00	0%
Total Capital Outlays:		**$0.00**	**$6,692.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$888,037.59**	**$970,139.42**	**$1,505,075.00**	**$1,478,431.00**	**-1.8%**

Recreation (61100)

Dwayne Mask
Newton County Parks & Recreation Director

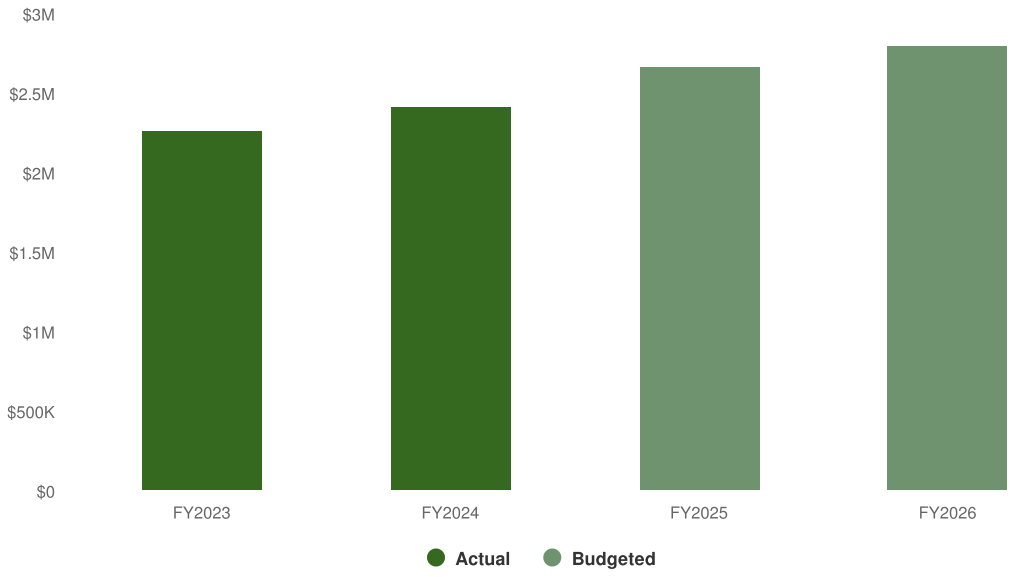
Mission Statement

The mission of the Newton County Parks and Recreation is to provide the use of recreation in generating an exciting, dynamic quality of life by providing the highest quality facilities and programs to meet the ever changing needs and the physical, social, and emotional interest of individuals of all ages and abilities.

Expenditures Summary

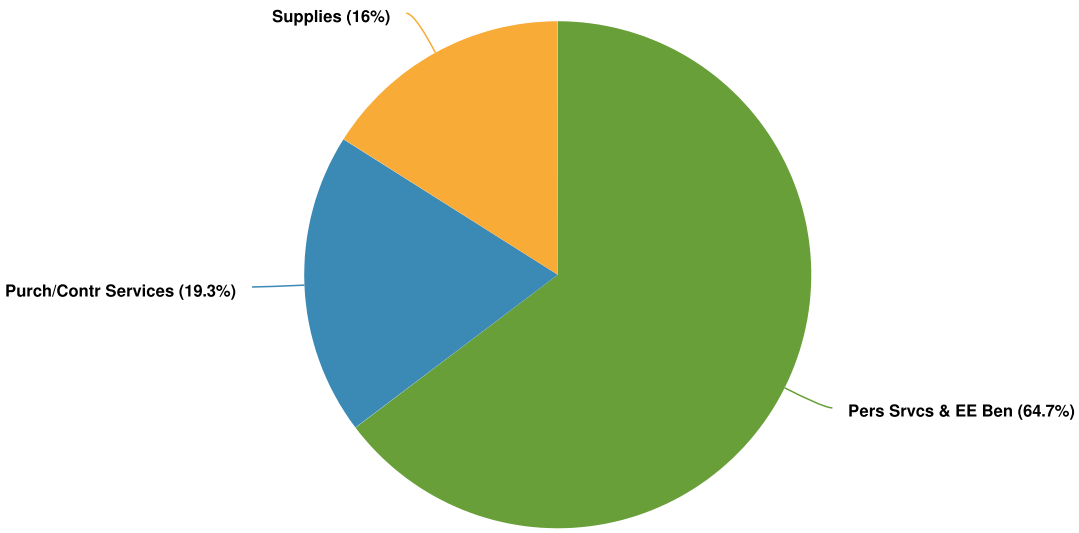
$2,802,524 **$131,689**
(4.93% vs. prior year)

Recreation (61100) Proposed and Historical Budget vs. Actual

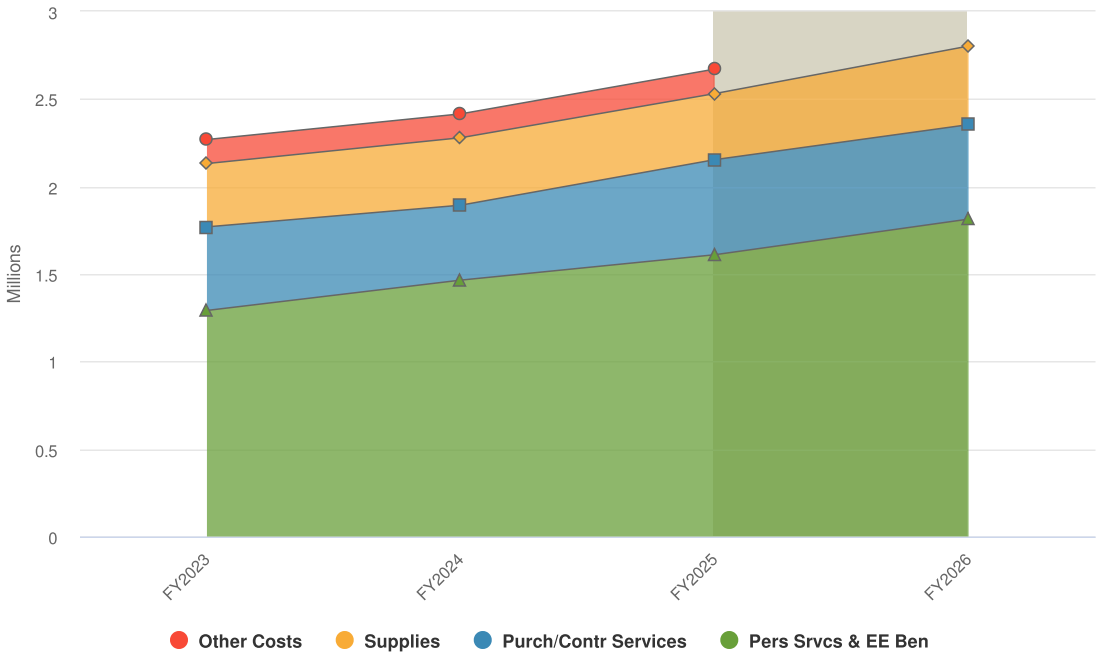


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-60-61100-0000-000000-000-511100	$989,938.44	$1,147,574.55	$1,252,738.00	$1,389,112.00	10.9%
Overtime	100-60-61100-0000-000000-000-511300	$618.65	$3,444.30	$0.00	$0.00	0%
Health Insurance	100-60-61100-0000-000000-000-512110	$181,348.10	$175,734.26	$205,873.00	$261,543.00	27%
Life Insurance	100-60-61100-0000-000000-000-512120	$1,356.60	$1,399.81	$1,554.00	$1,576.00	1.4%
Social Security (FICA) contr	100-60-61100-0000-000000-000-512200	$72,698.00	$85,427.13	$92,761.00	$96,459.00	4%
Retirement Contributions	100-60-61100-0000-000000-000-512400	$45,896.60	$51,480.59	$57,059.00	$64,984.00	13.9%
Reimbursement of Salary	100-60-61100-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$1,291,709.55**	**$1,465,060.64**	**$1,609,985.00**	**$1,813,674.00**	**12.7%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-60-61100-0000-000000-000-521200	$0.00	$1,134.70	$5,000.00	$5,000.00	0%
Cleaning Services	100-60-61100-0000-000000-000-522100	$1,113.82	$1,466.25	$3,000.00	$3,000.00	0%
Disposal/Garbage Pick Up Svcs	100-60-61100-0000-000000-000-522110	$16,929.22	$21,879.25	$15,000.00	$25,000.00	66.7%
Repairs & Maint - Equipment	100-60-61100-0000-000000-000-522210	$17,957.81	$9,361.13	$15,000.00	$15,000.00	0%
Repairs & Maint-Vehicles	100-60-61100-0000-000000-000-522215	$2,830.31	$1,173.14	$5,000.00	$7,500.00	50%
Repairs & Maint - Buildings	100-60-61100-0000-000000-000-522220	$128,405.60	$119,472.02	$175,000.00	$150,000.00	-14.3%
Grounds Maintenance	100-60-61100-0000-000000-000-522230	$214,292.63	$196,183.51	$220,000.00	$220,000.00	0%
Security Maintenance	100-60-61100-0000-000000-000-522240	$450.00	$450.00	$2,000.00	$2,000.00	0%
Maintenance Agreements	100-60-61100-0000-000000-000-522250	$6,260.86	$4,968.04	$7,000.00	$7,000.00	0%
Rental of Equipment & Vehicles	100-60-61100-0000-000000-000-522320	$9,617.47	$2,473.90	$12,450.00	$12,450.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Telephone/Pagers/Mobile	100-60-61100-0000-000000-000-523220	$10,800.66	$11,700.89	$14,400.00	$14,400.00	0%
Postage	100-60-61100-0000-000000-000-523230	$151.16	$144.35	$1,000.00	$1,000.00	0%
Advertising	100-60-61100-0000-000000-000-523300	$20,028.92	$11,671.62	$15,000.00	$15,000.00	0%
Travel - Meals/Hotel/Mileage	100-60-61100-0000-000000-000-523500	$3,261.61	$265.50	$4,000.00	$4,000.00	0%
Dues & Fees	100-60-61100-0000-000000-000-523600	$10,747.41	$15,342.77	$11,000.00	$20,000.00	81.8%
Education & Training	100-60-61100-0000-000000-000-523700	$1,248.37	$514.95	$3,500.00	$3,500.00	0%
Contract Labor	100-60-61100-0000-000000-000-523850	$14,775.50	$8,185.00	$15,000.00	$15,000.00	0%
Other Contracted Services	100-60-61100-0000-000000-000-523900	$14,868.07	$18,297.26	$15,000.00	$15,000.00	0%
Credit Card Fees	100-60-61100-0000-000000-000-523905	$3,778.39	$3,571.57	$5,000.00	$5,000.00	0%
Total Purch/Contr Services:		**$477,517.81**	**$428,255.85**	**$543,350.00**	**$539,850.00**	**-0.6%**
Supplies						
Gen Operating Supplies & Mats	100-60-61100-0000-000000-000-531100	$36,951.16	$52,172.24	$45,000.00	$45,000.00	0%
Tires & Tubes	100-60-61100-0000-000000-000-531115	$219.99	$412.19	$1,000.00	$1,000.00	0%
Event Supplies	100-60-61100-0000-000000-000-531170	$14,405.77	$29,411.29	$25,000.00	$25,000.00	0%
Energy - Water/Sewerage	100-60-61100-0000-000000-000-531210	$27,489.95	$23,232.84	$28,000.00	$50,000.00	78.6%
Energy - Natural Gas	100-60-61100-0000-000000-000-531220	$8,740.93	$5,699.82	$10,000.00	$10,000.00	0%
Energy - Electricity	100-60-61100-0000-000000-000-531230	$205,780.30	$211,870.44	$200,000.00	$225,000.00	12.5%
Gasoline/Diesel	100-60-61100-0000-000000-000-531270	$27,034.00	$30,532.78	$30,000.00	$35,000.00	16.7%
Small Equipment<$5,000	100-60-61100-0000-000000-000-531600	$7,758.36	$5,482.21	$7,500.00	$10,000.00	33.3%
Other Supplies/Parts	100-60-61100-0000-000000-000-531700	$3,589.32	$886.42	$5,500.00	$5,500.00	0%
Cleaning Supplies	100-60-61100-0000-000000-000-531710	$23,980.98	$20,946.72	$20,000.00	$35,000.00	75%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Uniforms	100-60-61100-0000-000000-000-531740	$5,902.11	$4,790.05	$5,500.00	$7,500.00	36.4%
Total Supplies:		**$361,852.87**	**$385,437.00**	**$377,500.00**	**$449,000.00**	**18.9%**
Other Costs						
Intergovt Expense - Covington	100-60-61100-0000-000000-000-571005	$137,314.74	$136,387.43	$140,000.00	$0.00	-100%
Total Other Costs:		**$137,314.74**	**$136,387.43**	**$140,000.00**	**$0.00**	**-100%**
Total Expense Objects:		**$2,268,394.97**	**$2,415,140.92**	**$2,670,835.00**	**$2,802,524.00**	**4.9%**

Goals

Adding one new program (Soccer) B Quality of life
Add at least 2 more weeks of summer camps B Quality of life
Start at least 2 new programs other than Sports B Quality of life
Continue to upgrade our parks and facilities
Develop a scholarship program

Participant Recreation (61200)

Dwanyne Mask
Newton County Parks & Recreation Director

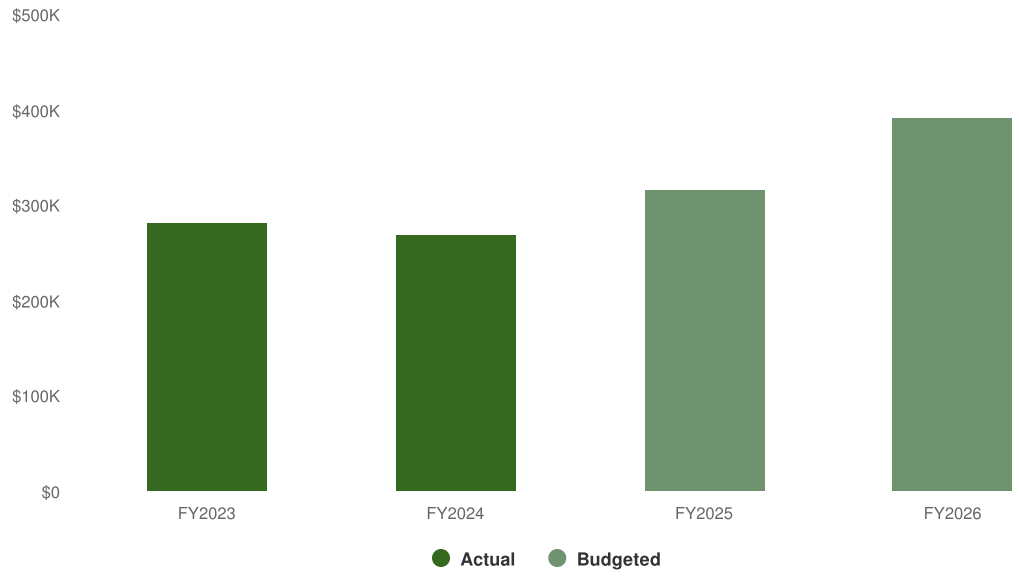
Mission Statement

The mission of the Newton County Parks and Recreation is to provide the use of recreation in generating an exciting, dynamic quality of life by providing the highest quality facilities and programs to meet the ever changing needs and the physical, social, and emotional interest of individuals of all ages and abilities.

Expenditures Summary

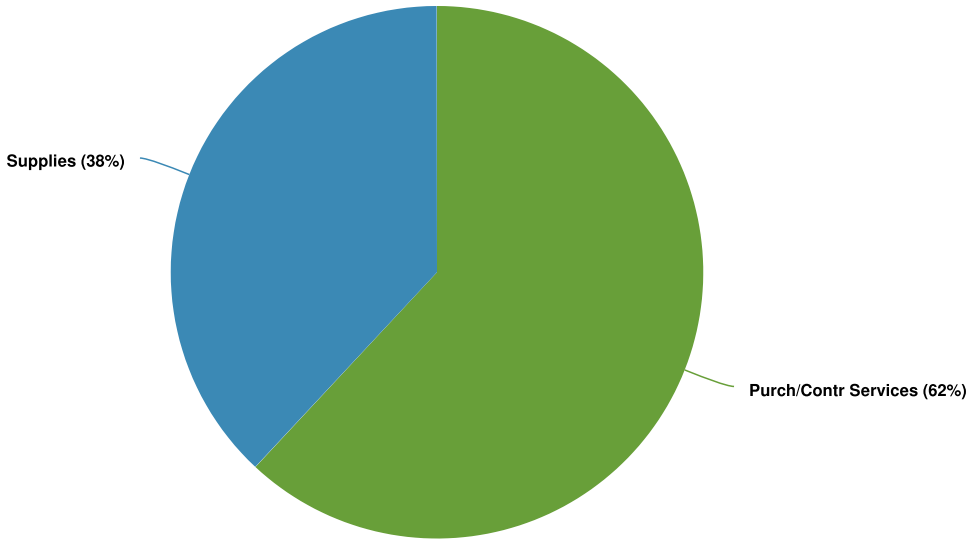
$392,200 **$75,500**
(23.84% vs. prior year)

Participant Recreation (61200) Proposed and Historical Budget vs. Actual

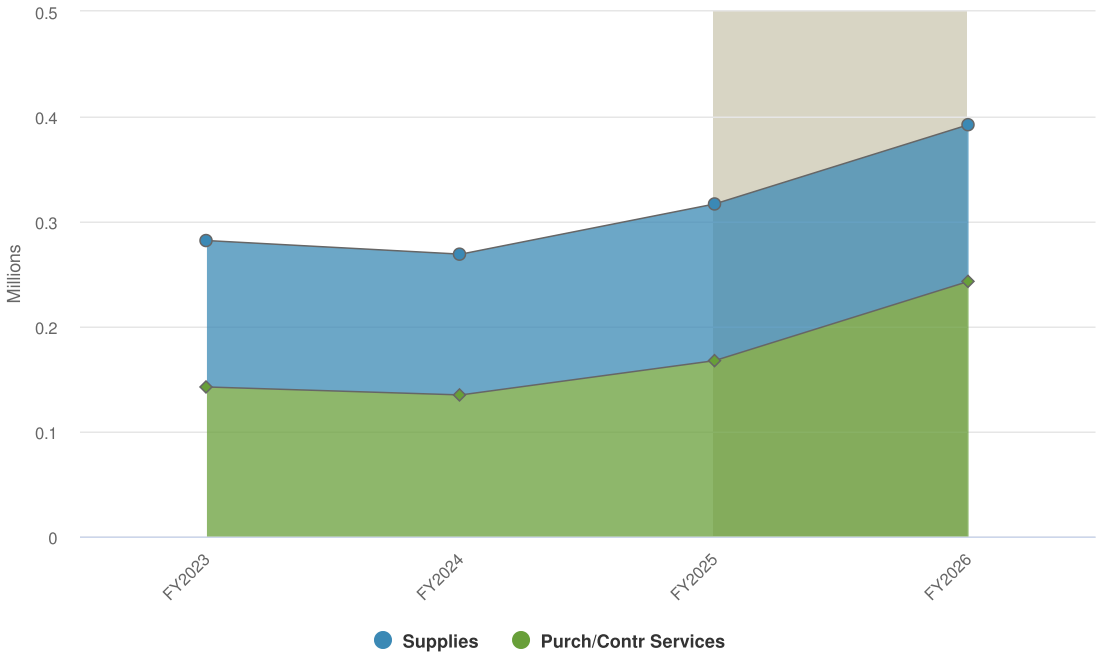


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Purch/Contr Services						
Grounds Maintenance	100-60-61200-0000-000000-000-522230	$855.00	$0.00	$0.00	$10,000.00	N/A
Maintenance Agreements	100-60-61200-0000-000000-000-522250	$8,133.90	$7,579.76	$10,000.00	$0.00	-100%
Rental of Equipment & Vehicles	100-60-61200-0000-000000-000-522320	$4,209.98	$368.39	$5,000.00	$5,000.00	0%
General Liability	100-60-61200-0000-000000-000-523140	$8,026.00	$12,653.00	$12,000.00	$15,000.00	25%
Advertising	100-60-61200-0000-000000-000-523300	$3,521.06	$6,576.61	$10,000.00	$10,000.00	0%
Travel - Meals/Hotel/Mileage	100-60-61200-0000-000000-000-523500	$5,624.56	$4,640.96	$5,000.00	$7,500.00	50%
Contract Labor	100-60-61200-0000-000000-000-523850	$106,163.80	$100,468.00	$108,000.00	$178,000.00	64.8%
Other Contracted Services	100-60-61200-0000-000000-000-523900	$5,883.00	$2,534.50	$17,500.00	$17,500.00	0%
Total Purch/Contr Services:		**$142,417.30**	**$134,821.22**	**$167,500.00**	**$243,000.00**	**45.1%**
Supplies						
Gen Operating Supplies & Mats	100-60-61200-0000-000000-000-531100	$44,137.12	$44,058.11	$74,200.00	$74,200.00	0%
Uniforms	100-60-61200-0000-000000-000-531740	$95,308.02	$90,010.34	$75,000.00	$75,000.00	0%
Total Supplies:		**$139,445.14**	**$134,068.45**	**$149,200.00**	**$149,200.00**	**0%**
Total Expense Objects:		**$281,862.44**	**$268,889.67**	**$316,700.00**	**$392,200.00**	**23.8%**

Agricultural Resources (71300)

Ashley Best
Extension Agent

Mission Statement

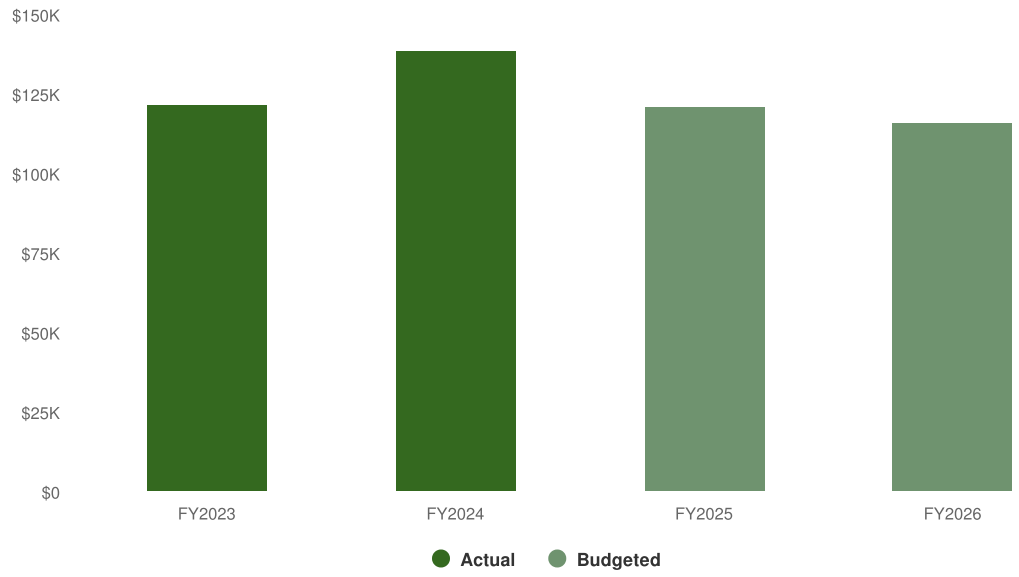
The Newton County Cooperative Extension delivers lifelong learning across Newton through science-based programs and education in agriculture and the environment, family well-being, and 4-H youth. University of Georgia Cooperative Extension faculty and staff are tackling some of the state's and world's grand challenges - from combating diseases and securing a safe food supply to strengthening families, communities and economic growth.

We deliver programs through three main program areas: Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development. For over 100 years, the University of Georgia Cooperative Extension has provided free, reliable, research-based information based on the latest scientific research in a language that anyone can understand.

Expenditures Summary

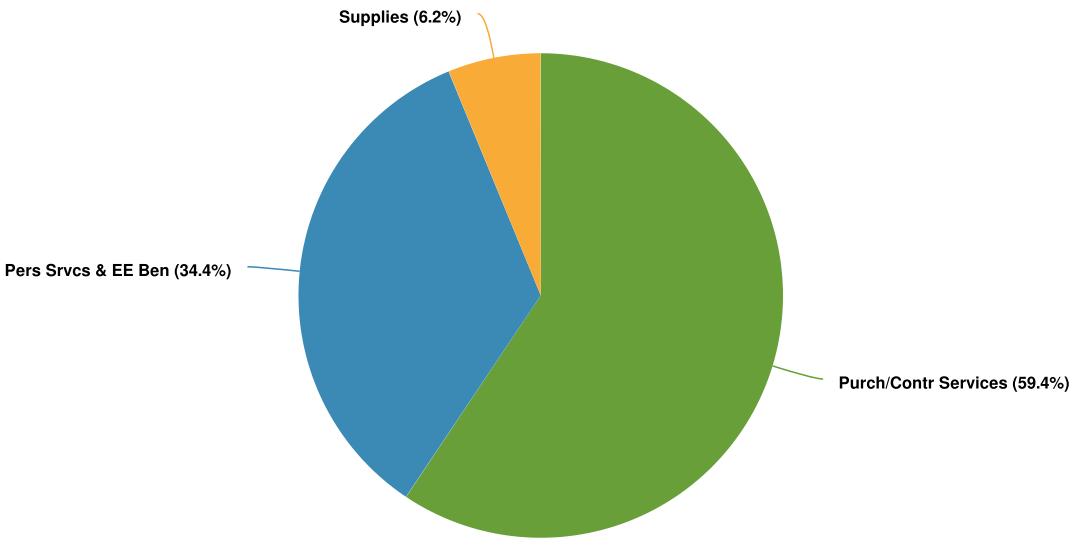
$116,115 **-$4,906**
(-4.05% vs. prior year)

Agricultural Resources (71300) Proposed and Historical Budget vs. Actual

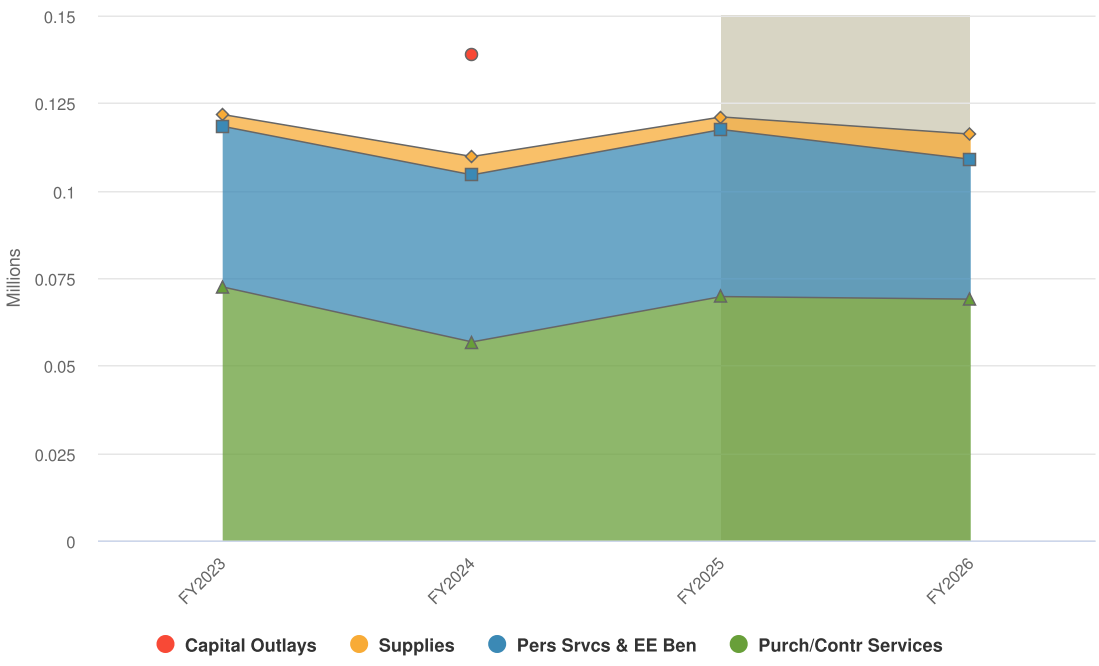


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-70-71300-0000-000000-000-511100	$35,955.96	$37,394.17	$37,395.00	$31,109.00	-16.8%
Social Security (FICA) contr	100-70-71300-0000-000000-000-512200	$2,750.63	$2,860.66	$2,862.00	$2,381.00	-16.8%
Retirement Contributions	100-70-71300-0000-000000-000-512400	$7,184.04	$7,471.33	$7,472.00	$6,465.00	-13.5%
Total Pers Srvcs & EE Ben:		**$45,890.63**	**$47,726.16**	**$47,729.00**	**$39,955.00**	**-16.3%**
Purch/Contr Services						
Maintenance Agreements	100-70-71300-0000-000000-000-522250	$1,450.87	$2,231.95	$2,400.00	$3,000.00	25%
Rental of Equipment & Vehicles	100-70-71300-0000-000000-000-522320	$2,329.20	$2,329.20	$2,332.00	$2,500.00	7.2%
Telephone/Pagers/Mobile	100-70-71300-0000-000000-000-523220	$939.94	$986.10	$960.00	$960.00	0%
Travel Meals Lodging Mileage	100-70-71300-0000-000000-000-523500	$8,149.72	$7,715.14	$9,000.00	$7,500.00	-16.7%
Dues & Fees	100-70-71300-0000-000000-000-523600	$1,045.88	$1,878.64	$1,000.00	$1,000.00	0%
Education & Training	100-70-71300-0000-000000-000-523700	$1,340.00	$602.00	$2,000.00	$2,000.00	0%
Other Contracted Services	100-70-71300-0000-000000-000-523900	$57,190.64	$40,994.83	$52,000.00	$52,000.00	0%
Total Purch/Contr Services:		**$72,446.25**	**$56,737.86**	**$69,692.00**	**$68,960.00**	**-1.1%**
Supplies						
Gen Operating Supplies & Mats	100-70-71300-0000-000000-000-531100	$2,767.09	$3,924.28	$2,000.00	$2,000.00	0%
Gasoline/Diesel	100-70-71300-0000-000000-000-531270	$31.83	$332.40	$600.00	$4,200.00	600%
Small Equipment < $5,000	100-70-71300-0000-000000-000-531600	$581.59	$985.66	$1,000.00	$1,000.00	0%
Total Supplies:		**$3,380.51**	**$5,242.34**	**$3,600.00**	**$7,200.00**	**100%**
Capital Outlays						
Vehicles	100-70-71300-0000-000000-000-542200	$0.00	$29,000.00	$0.00	$0.00	0%
Total Capital Outlays:		**$0.00**	**$29,000.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$121,717.39**	**$138,706.36**	**$121,021.00**	**$116,115.00**	**-4.1%**

Development Services (74100)

Shena Applewhaite
Director of Development Services

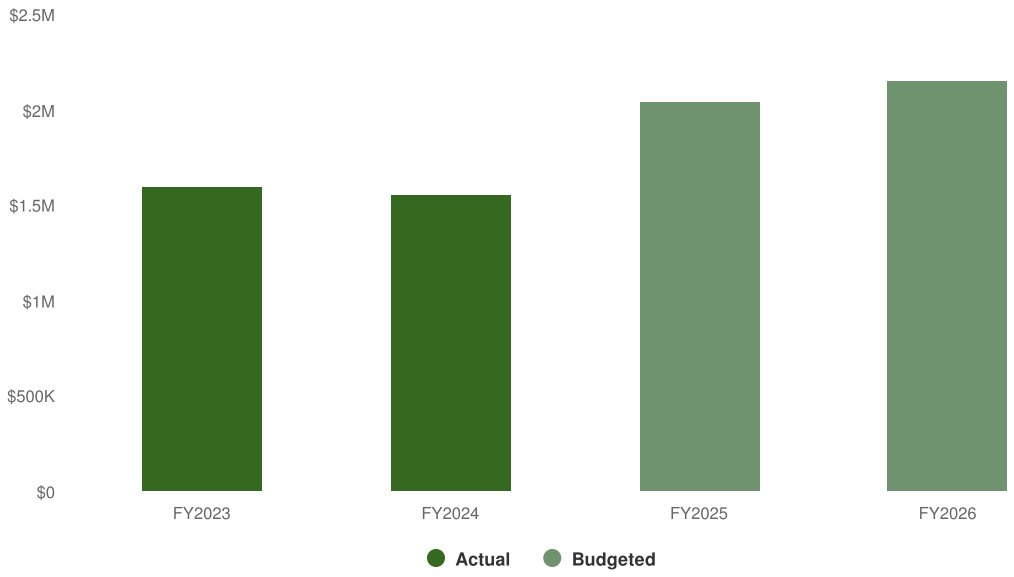
Mission Statement

The mission of the Development Services Department is to improve the quality of life by planning the natural and built environments for current and future generations by assisting all patrons with prompt and courteous customer service with a commitment to community values, ecological principles for protection of the environment, applying the most current and best planning principles and practices, while upholding the appropriate State laws and County Codes, Ordinances and Policies as approved and adopted by the Newton County Board of Commissioners.

Expenditures Summary

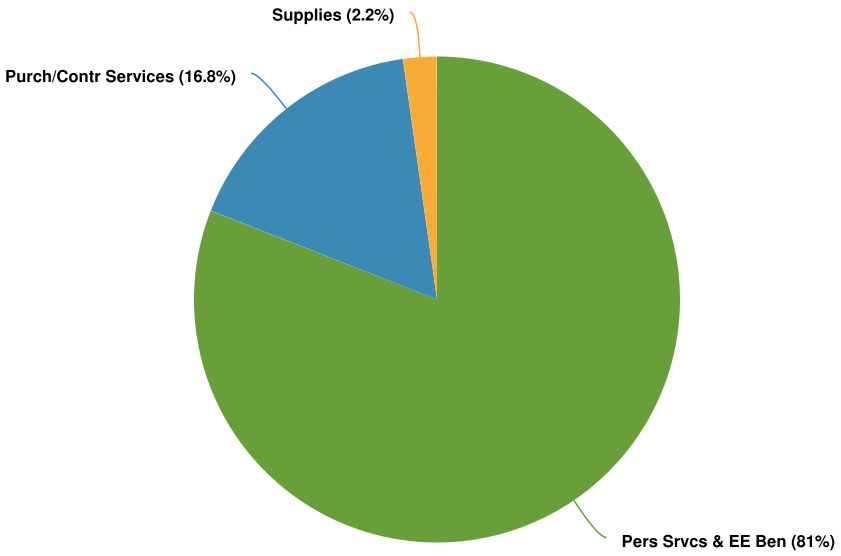
$2,154,463 **$111,968**
(5.48% vs. prior year)

Development Services (74100) Proposed and Historical Budget vs. Actual

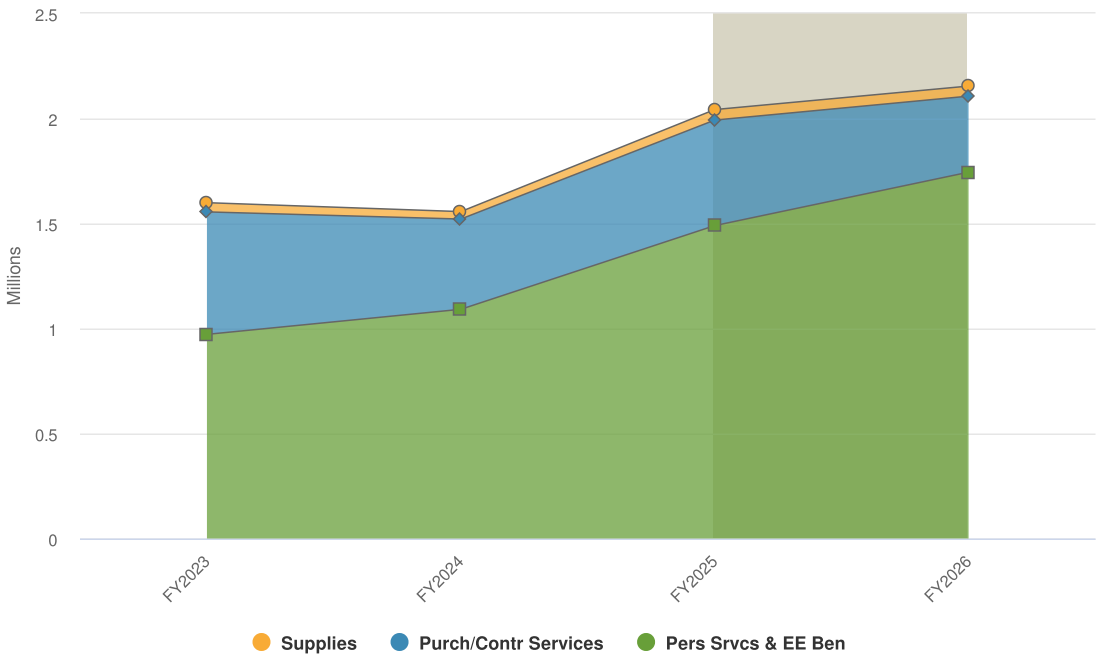


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	100-70-74100-0000-000000-000-511100	$782,855.75	$846,796.25	$1,123,102.00	$1,274,226.00	13.5%
Overtime	100-70-74100-0000-000000-000-511300	$687.67	$0.00	$0.00	$0.00	0%
Health Insurance	100-70-74100-0000-000000-000-512110	$87,810.46	$79,586.13	$223,101.00	$305,950.00	37.1%
Life Insurance	100-70-74100-0000-000000-000-512120	$1,340.36	$1,310.65	$1,674.00	$1,756.00	4.9%
Social Security (FICA) contr	100-70-74100-0000-000000-000-512200	$58,020.02	$66,989.79	$81,411.00	$90,878.00	11.6%
Retirement Contributions	100-70-74100-0000-000000-000-512400	$41,483.64	$45,733.91	$60,647.00	$71,553.00	18%
Other Employee Benefits	100-70-74100-0000-000000-000-512900	$0.00	$51,000.00	$0.00	$0.00	0%
Reimbursement of Salary	100-70-74100-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$972,051.06**	**$1,091,416.73**	**$1,489,935.00**	**$1,744,363.00**	**17.1%**
Purch/Contr Services						
Professional/Contracted Srvcs	100-70-74100-0000-000000-000-521200	$486,156.82	$323,212.10	$360,000.00	$225,000.00	-37.5%
Maintenance Agreements	100-70-74100-0000-000000-000-522250	$56,575.32	$59,735.20	$90,000.00	$70,000.00	-22.2%
Rental of Equipment & Vehicles	100-70-74100-0000-000000-000-522320	$2,042.04	$0.00	$5,000.00	$5,000.00	0%
Telephone/Pagers/Mobile	100-70-74100-0000-000000-000-523220	$11,568.58	$13,275.65	$15,000.00	$15,000.00	0%
Postage	100-70-74100-0000-000000-000-523230	$2,650.40	$2,688.07	$3,500.00	$3,600.00	2.9%
Advertising	100-70-74100-0000-000000-000-523300	$1,680.00	$1,725.00	$3,000.00	$4,000.00	33.3%
Printing & Binding	100-70-74100-0000-000000-000-523400	$5,565.71	$3,228.19	$3,500.00	$7,000.00	100%
Travel Meals Lodging Mileage	100-70-74100-0000-000000-000-523500	$7,776.62	$11,689.36	$10,000.00	$13,000.00	30%
Dues & Fees	100-70-74100-0000-000000-000-523600	$1,497.02	$2,054.65	$2,500.00	$3,500.00	40%
Education & Training	100-70-74100-0000-000000-000-523700	$7,394.64	$11,812.00	$10,000.00	$16,000.00	60%
Credit Card Fees	100-70-74100-0000-000000-000-523905	$323.70	$401.89	$0.00	$0.00	0%
Total Purch/Contr Services:		**$583,230.85**	**$429,822.11**	**$502,500.00**	**$362,100.00**	**-27.9%**
Supplies						
Gen Operating Supplies & Mats	100-70-74100-0000-000000-000-531100	$4,582.44	$4,523.76	$7,500.00	$8,000.00	6.7%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Tags & Titles	100-70-74100-0000-000000-000-531160	$0.00	$0.00	$60.00	$0.00	-100%
Gasoline/Diesel	100-70-74100-0000-000000-000-531270	$24,230.01	$20,306.67	$25,000.00	$25,000.00	0%
Books & Periodicals	100-70-74100-0000-000000-000-531400	$599.99	$229.60	$1,000.00	$1,500.00	50%
Small Equipment < $5,000	100-70-74100-0000-000000-000-531600	$8,519.75	$5,235.47	$9,000.00	$6,000.00	-33.3%
Uniforms	100-70-74100-0000-000000-000-531740	$5,964.31	$5,163.99	$7,500.00	$7,500.00	0%
Total Supplies:		**$43,896.50**	**$35,459.49**	**$50,060.00**	**$48,000.00**	**-4.1%**
Total Expense Objects:		**$1,599,178.41**	**$1,556,698.33**	**$2,042,495.00**	**$2,154,463.00**	**5.5%**

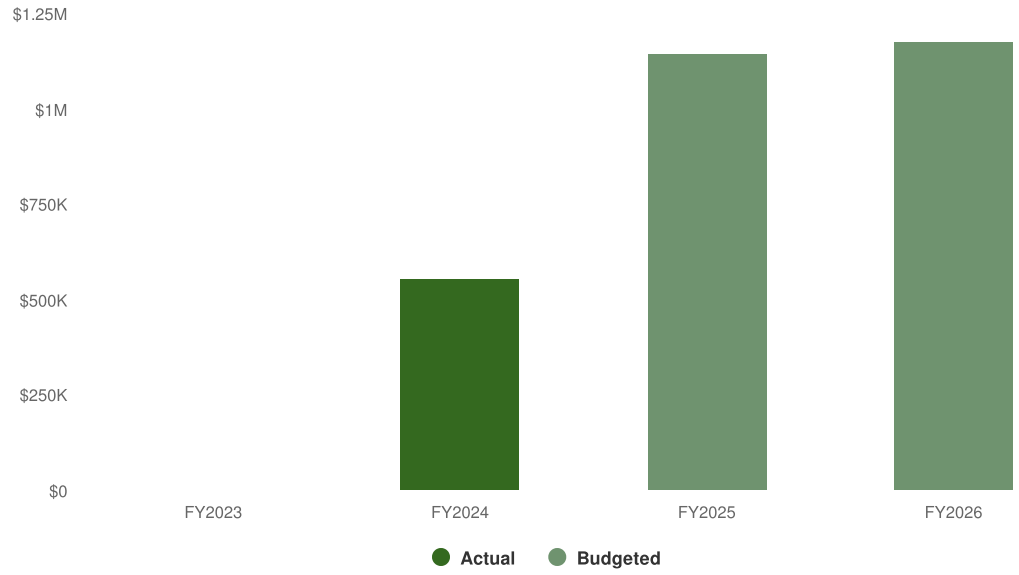
Debt Services (80000)

This department is utilized for principal and interest payments made on behalf of the general fund.

Expenditures Summary

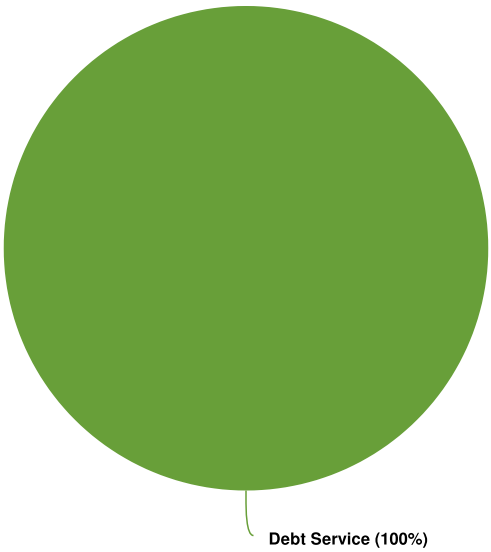
$1,176,293 **$33,869**
(2.96% vs. prior year)

Debt Services (80000) Proposed and Historical Budget vs. Actual

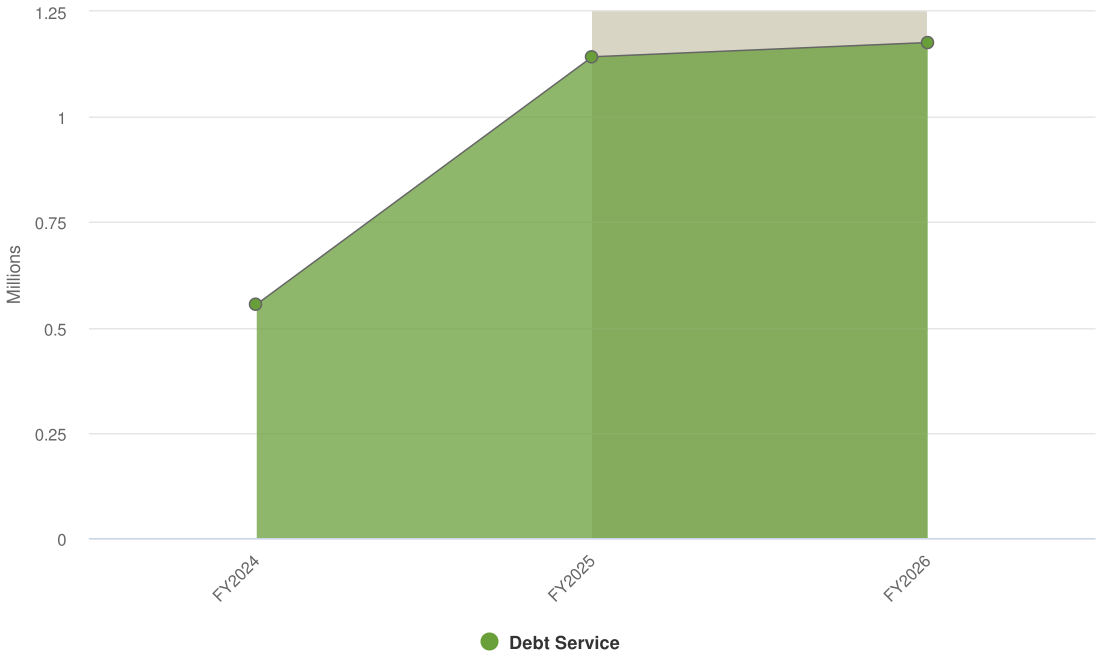


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Debt Service						
Principal - Notes Payable	100-80-80000-0000-000000-000-581300-D210	$0.00	$411,913.04	$873,076.00	$930,817.00	6.6%
Interest - Notes Payable	100-80-80000-0000-000000-000-582300-D210	$0.00	$143,130.02	$269,348.00	$245,476.00	-8.9%
Total Debt Service:		**$0.00**	**$555,043.06**	**$1,142,424.00**	**$1,176,293.00**	**3%**
Total Expense Objects:		**$0.00**	**$555,043.06**	**$1,142,424.00**	**$1,176,293.00**	**3%**

Payments to Outside Agencies (90000)

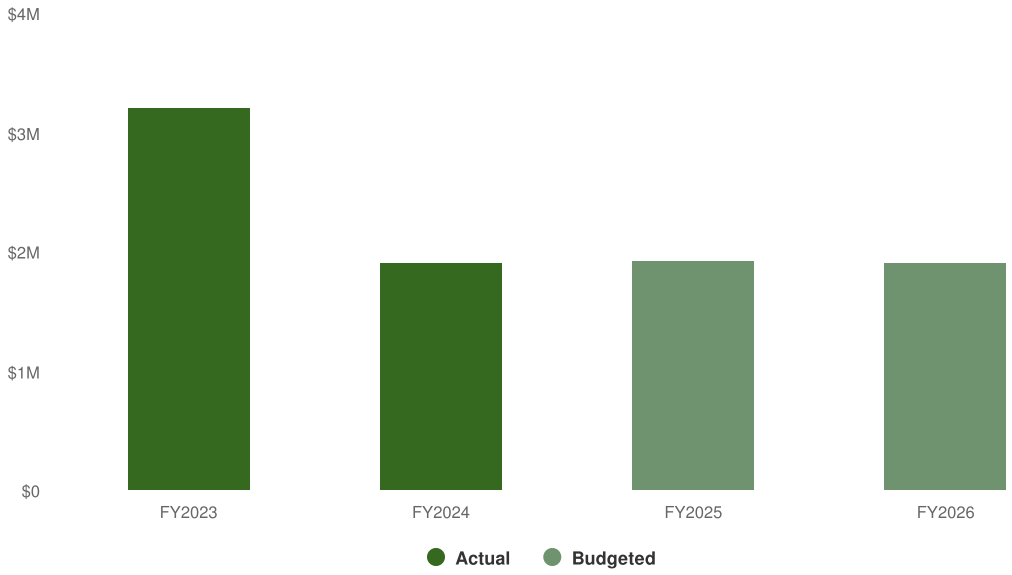
The department accounts for payments made to other governmental agencies and non-profits outside of the county.

Expenditures Summary

The department accounts for payments made to other governmental agencies and non-profits outside of the county.

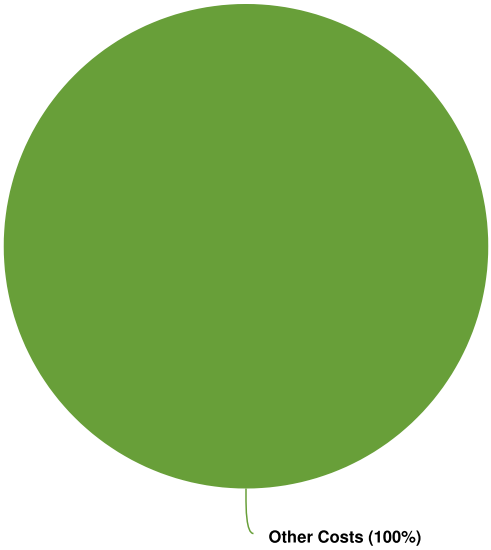
$1,910,984 -$10,000
(-0.52% vs. prior year)

Payments to Outside Agencies (90000) Proposed and Historical Budget vs. Actual

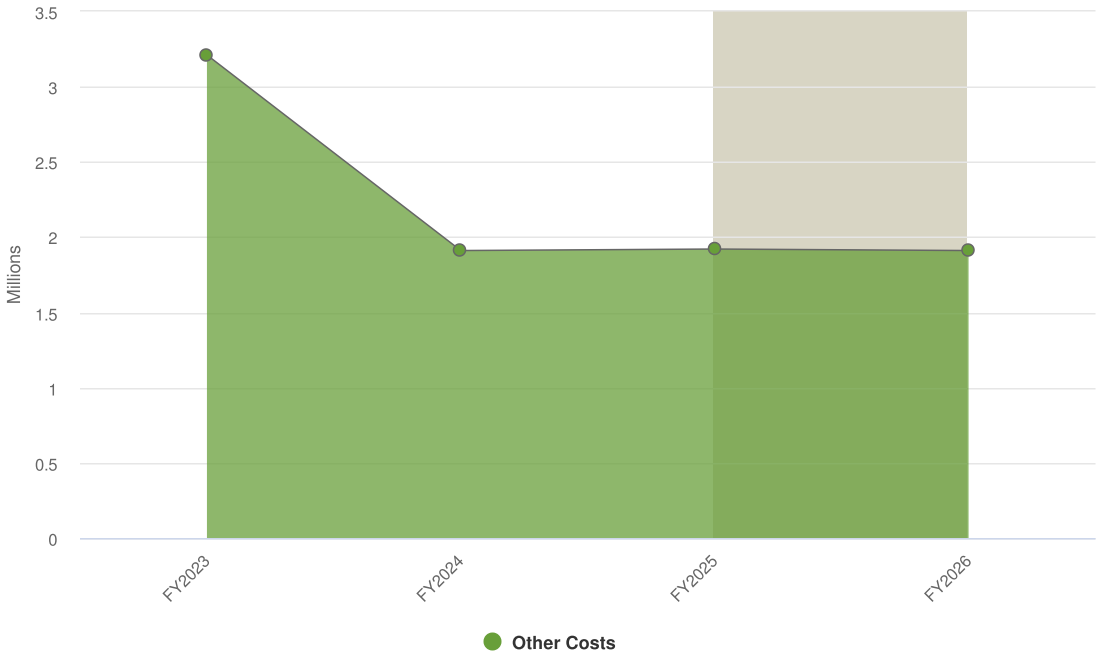


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Other Costs						
Newton Co DFACS	100-90-90000-0000-000000-000-572110	$109,619.00	$109,619.00	$109,619.00	$109,619.00	0%
Newton Co Library	100-90-90000-0000-000000-000-572120	$916,452.00	$916,452.00	$916,452.00	$916,452.00	0%
Newton Medical Center	100-90-90000-0000-000000-000-572125	$1,100,000.00	$0.00	$0.00	$0.00	0%
View Point Health	100-90-90000-0000-000000-000-572130	$234,320.00	$234,320.00	$234,320.00	$234,320.00	0%
Newton Co Health Department	100-90-90000-0000-000000-000-572140	$187,550.00	$187,550.00	$187,550.00	$187,550.00	0%
Newton Co Economic Development	100-90-90000-0000-000000-000-572150	$350,000.00	$350,000.00	$350,000.00	$350,000.00	0%
Alcovy CASA	100-90-90000-0000-000000-000-572160	$15,666.00	$15,666.00	$15,666.00	$15,666.00	0%
Head Start - McIntosh Tr RDC	100-90-90000-0000-000000-000-572170	$4,147.00	$4,147.00	$4,147.00	$4,147.00	0%
NC Community Partnership	100-90-90000-0000-000000-000-572180	$18,430.00	$18,430.00	$18,430.00	$18,430.00	0%
Hwy 278 CID	100-90-90000-0000-000000-000-572190	$30,000.00	$30,000.00	$30,000.00	$30,000.00	0%
Washington Street Center	100-90-90000-0000-000000-000-572200	$44,800.00	$44,800.00	$44,800.00	$44,800.00	0%
Nelson Hts Community Center	100-90-90000-0000-000000-000-572210	$7,034.78	$0.00	$0.00	$0.00	0%
Other Appropriations	100-90-90000-0000-000000-000-572220	$192,945.65	$0.00	$10,000.00	$0.00	-100%
Total Other Costs:		**$3,210,964.43**	**$1,910,984.00**	**$1,920,984.00**	**$1,910,984.00**	**-0.5%**
Total Expense Objects:		**$3,210,964.43**	**$1,910,984.00**	**$1,920,984.00**	**$1,910,984.00**	**-0.5%**

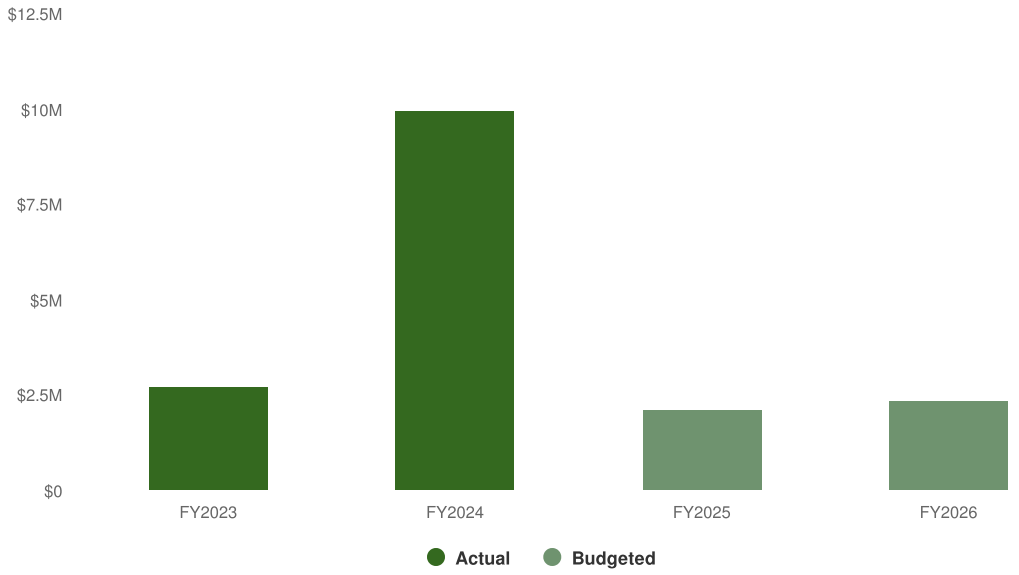
Other Financing Sources (90002)

This department accounts for transfers made to other county funds.

Expenditures Summary

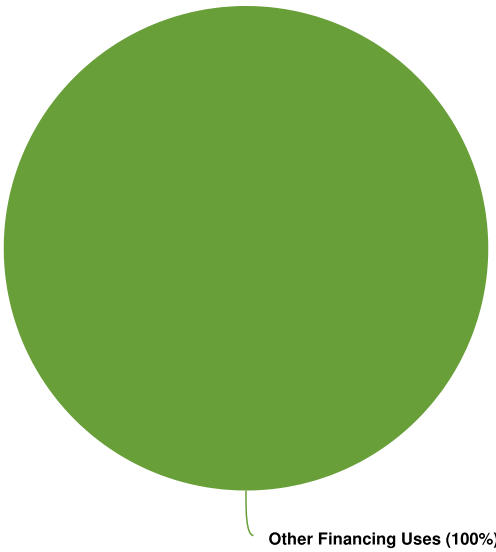
$2,355,039 $247,182
(11.73% vs. prior year)

Other Financing Sources (90002) Proposed and Historical Budget vs. Actual

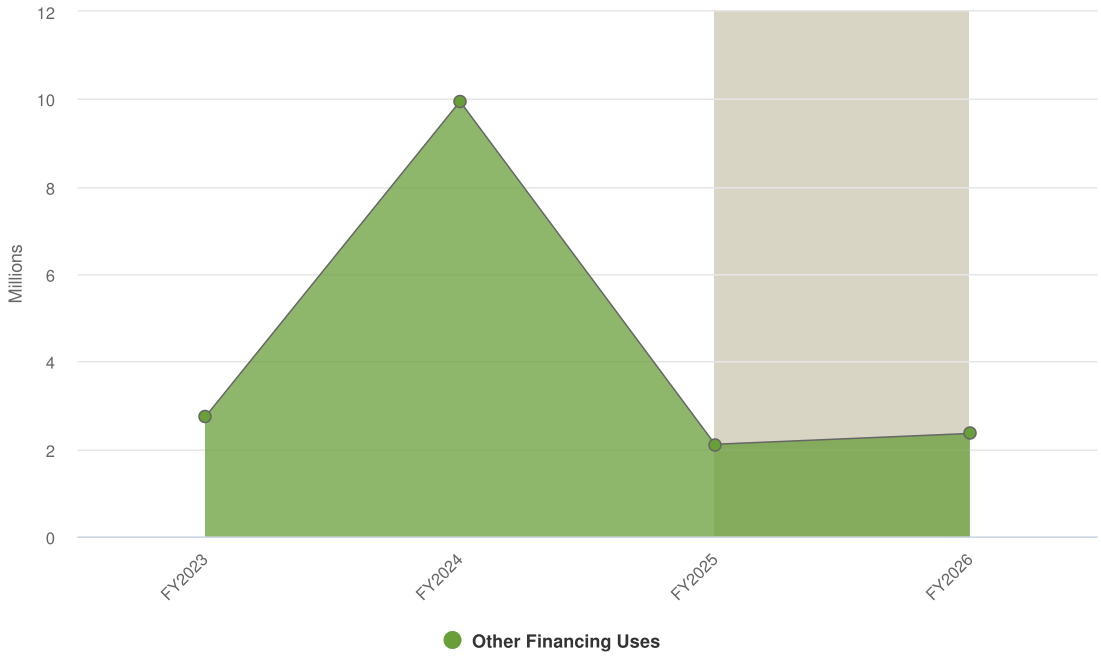


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Other Financing Uses						
Oper Trsfr Out To E-911	100-90-90002-0000-000000-000-611022	$1,502,457.00	$1,676,979.00	$700,000.00	$1,000,000.00	42.9%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028	$0.00	$0.00	$76,082.00	$100,000.00	31.4%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-21020	$94,000.00	$75,000.00	$17,698.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-22012	$455.00	$0.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-22014	$16,275.00	$0.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-22025	$63.00		$0.00		N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-23001	$32,548.00	$0.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-23003	$12,594.00	$0.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-23005	$40,842.00	$0.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-23011	$9,428.00	-$41.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-23012	$12,628.00	$0.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-23014	$0.00	$7,601.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-23017	$0.00	$22,041.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-23051	$0.00	$0.00	$8,500.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24001	$0.00	$15,740.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24003	$0.00	$12,604.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24005	$0.00	$29,654.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24011	$0.00	$8,168.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24012	$0.00	$3,067.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24017	$0.00	$0.00	$20,000.00	$55,101.00	175.5%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24051	$0.00	$0.00	$4,800.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24055	$0.00	$0.00	$2,000.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24056	$0.00	$0.00	$2,500.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24058	$0.00	$0.00	$10,000.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-24062	$0.00	$0.00	$30,000.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25001	$0.00	$0.00	$55,775.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25003	$0.00	$0.00	$12,534.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25005	$0.00	$0.00	$46,308.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25011	$0.00	$0.00	$8,578.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25012	$0.00	$0.00	$16,487.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25013	$0.00	$0.00	$15,000.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25014		$0.00		$40,000.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25015	$0.00	$0.00	$45,487.00	$11,183.00	-75.4%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25026	$0.00	$0.00	$37,000.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25051	$0.00	$0.00	$150,000.00	$0.00	-100%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25056		$0.00		$2,500.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-25058		$0.00		$10,000.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26001		$0.00		$54,964.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26003		$0.00		$12,396.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26005		$0.00		$55,736.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26011		$0.00		$21,796.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26012		$0.00		$13,034.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26013		$0.00		$25,000.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26015		$0.00		$38,356.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26055		$0.00		$21,299.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-26057		$0.00		$2,500.00	N/A
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-CTRes	$28,056.86	$0.00	$0.00	$0.00	0%
Oper Trsfr Out To Grant Fund	100-90-90002-0000-000000-000-611028-CTVET	$3,507.58	$0.00	$0.00	$0.00	0%
Oper Trsfr Out To Cap Imp	100-90-90002-0000-000000-000-611032	$0.00	$6,496,500.00	$0.00	$245,000.00	N/A
Oper Trsfr Out to FEMA	100-90-90002-0000-000000-000-611033-F2301	$6,519.85	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	100-90-90002-0000-000000-000-611033-F2302	$86,381.42	$0.01	$0.00	$0.00	0%
Oper Trnsfr Out to 23 SPLOST	100-90-90002-0000-000000-000-611036		$400,000.00		$0.00	N/A
Oper Trsfr Out To 11 SPLOST	100-90-90002-0000-000000-000-611038	$0.00	$350,000.00	$0.00	$0.00	0%
Oper Trsfr Out To Solid Waste	100-90-90002-0000-000000-000-611046	$648,859.00	$645,354.00	$646,074.00	$646,174.00	0%
Oper Trsfr Out To Gaither's	100-90-90002-0000-000000-000-611050	$232,184.00	$70,665.00	$70,665.00	$0.00	-100%
Oper Trsfr Out To Factory Shls	100-90-90002-0000-000000-000-611051	$0.00	$132,369.00	$132,369.00	$0.00	-100%
Total Other Financing Uses:		**$2,726,798.71**	**$9,945,701.01**	**$2,107,857.00**	**$2,355,039.00**	**11.7%**
Total Expense Objects:		**$2,726,798.71**	**$9,945,701.01**	**$2,107,857.00**	**$2,355,039.00**	**11.7%**

Cornish Creek (44210)

James Brown
Water Resources Director

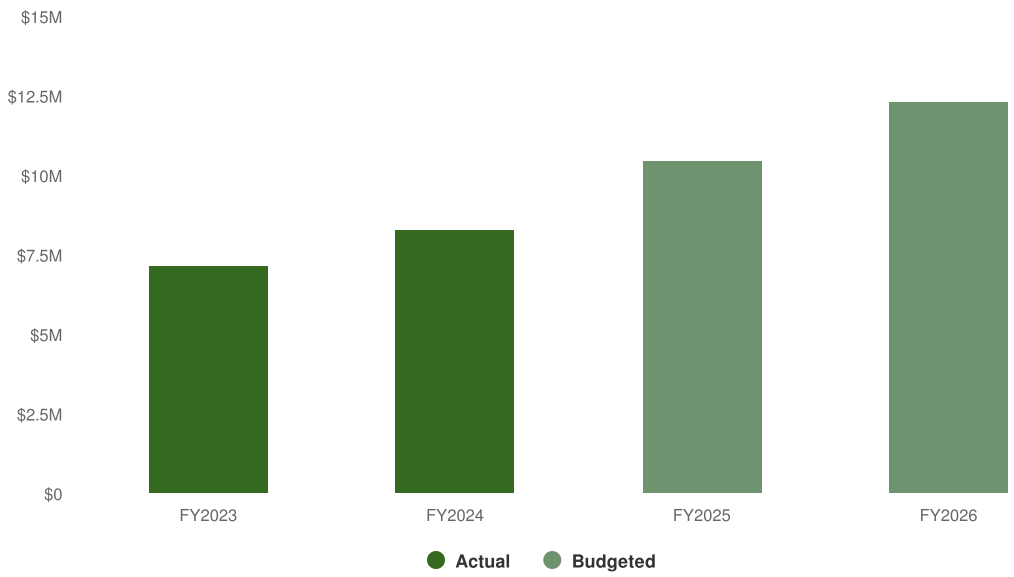
Mission Statement

To provide high quality and safe drinking water to our customers in the most efficient and cost effective way possible

Expenditures Summary

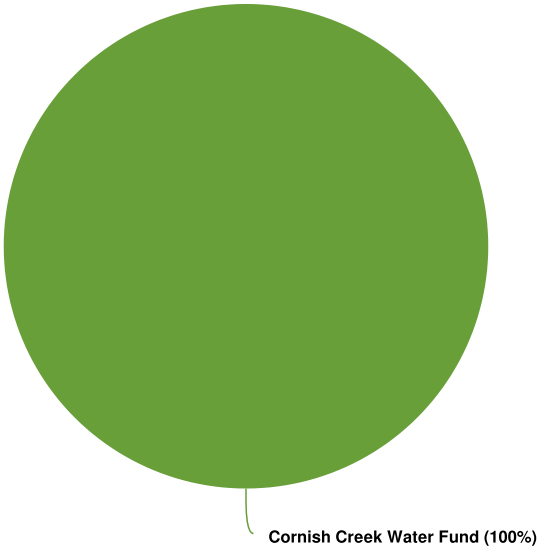
$12,294,460 $1,834,035
(17.53% vs. prior year)

Cornish Creek (44210) Proposed and Historical Budget vs. Actual

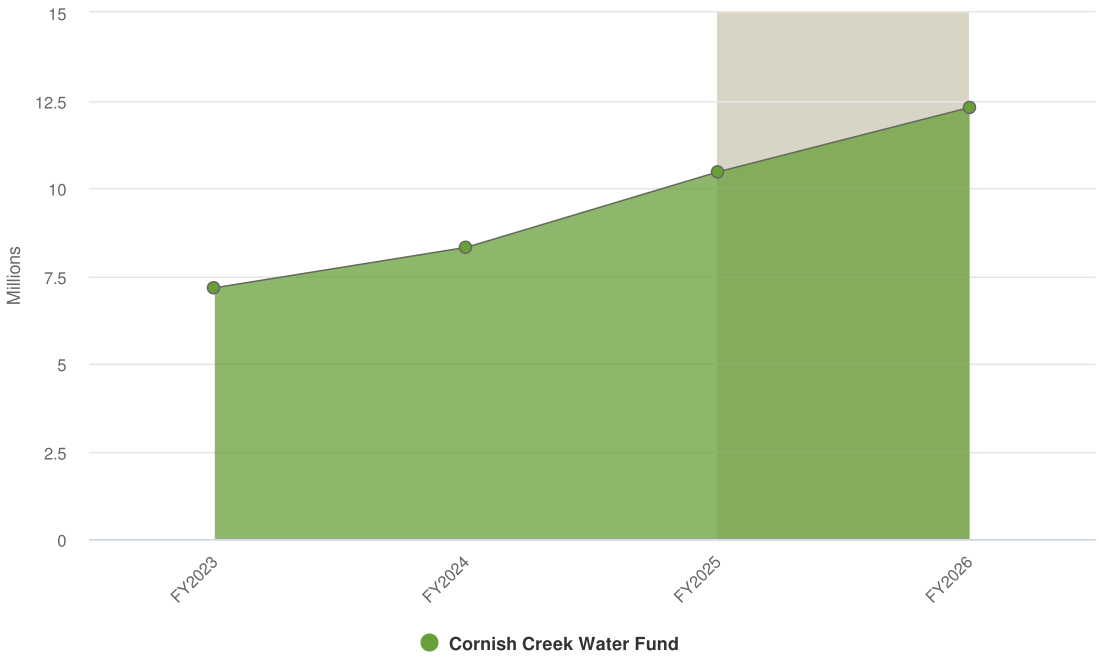


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

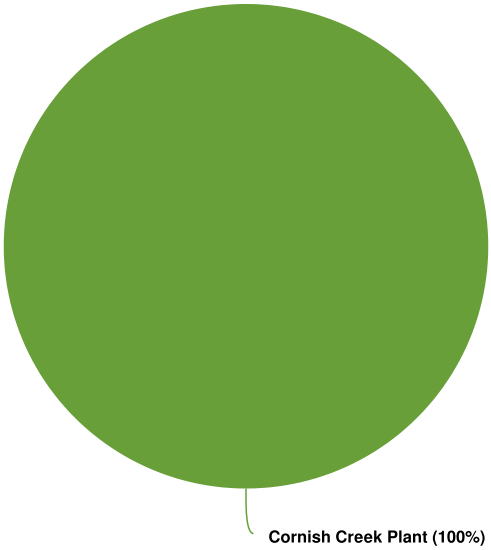
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Cornish Creek Water Fund						
Regular Employees	505-40-44210-0000-000000-000-511100	$950,678.26	$1,136,728.19	$1,301,086.00	$1,275,657.00	-2%
Overtime	505-40-44210-0000-000000-000-511300	$130,310.14	$118,939.91	$135,000.00	$145,000.00	7.4%
Health Insurance	505-40-44210-0000-000000-000-512110	$198,859.90	$210,944.48	$259,107.00	$311,042.00	20%
Life Insurance	505-40-44210-0000-000000-000-512120	$1,439.33	$1,521.80	$1,767.00	$1,681.00	-4.9%
Social Security (FICA) contr	505-40-44210-0000-000000-000-512200	$78,606.00	$92,659.36	$95,554.00	$92,693.00	-3%
Retirement Contributions	505-40-44210-0000-000000-000-512400	$12,921.32	$1,003,613.88	$64,372.00	$159,690.00	148.1%
Other Employee Benefits	505-40-44210-0000-000000-000-512900	$4,421.97	$12,514.58	$12,000.00	$12,000.00	0%
Reimbursement of Salary	505-40-44210-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Professional/Contracted Srvcs	505-40-44210-0000-000000-000-521200	$113,029.66	$27,717.75	$75,000.00	$75,000.00	0%
Legal Services	505-40-44210-0000-000000-000-521210	$21,173.00	$51,568.27	$10,000.00	$10,000.00	0%
Architectural/Engineer Svcs	505-40-44210-0000-000000-000-521225	$15,270.72	$9,923.75	$225,000.00	$150,000.00	-33.3%
Technical Services	505-40-44210-0000-000000-000-521300	$255,943.91	$227,113.98	$115,464.00	$230,000.00	99.2%
Disposal/Garbage Pick Up Svcs	505-40-44210-0000-000000-000-522110	$4,945.16	$6,380.00	$6,600.00	$6,600.00	0%
Cleaning Sediment Pond	505-40-44210-0000-000000-000-522150	$28,426.89	$105,266.40	$10,000.00	$20,000.00	100%
Repairs & Maint - Equipment	505-40-44210-0000-000000-000-522210	$129,361.64	$143,201.96	$137,851.00	$175,430.00	27.3%
Repairs & Maint-Vehicles	505-40-44210-0000-000000-000-522215	$8,933.04	$21,910.52	$20,000.00	$20,000.00	0%
Repairs & Maint - Buildings	505-40-44210-0000-000000-000-522220	$7,315.06	$26,446.49	$50,000.00	$50,000.00	0%
Grounds Maintenance	505-40-44210-0000-000000-000-522230	$12,341.52	$6,879.96	$12,500.00	$12,500.00	0%
Maintenance Agreements	505-40-44210-0000-000000-000-522250	$55.76	$268.20	$500.00	$500.00	0%
Repairs & Maint-Meters	505-40-44210-0000-000000-000-522270	$73,318.50	$53,937.42	$77,000.00	$77,235.00	0.3%
Public Works Repairs	505-40-44210-0000-000000-000-522290	$65.57	$615.85	$1,000.00	$1,000.00	0%
Rental of Equipment & Vehicles	505-40-44210-0000-000000-000-522320	$2,732.20	$33,233.34	$10,000.00	$30,000.00	200%
Commercial Property	505-40-44210-0000-000000-000-523120	$63,205.04	$71,645.21	$30,000.00	$60,000.00	100%
General Liability	505-40-44210-0000-000000-000-523140	$2,681.97	$53,421.57	$10,000.00	$50,000.00	400%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Vehicle Insurance	505-40-44210-0000-000000-000-523150	$22,715.87	$12,815.46	$24,000.00	$10,000.00	-58.3%
Telephone/Pagers/Mobile	505-40-44210-0000-000000-000-523220	$9,712.03	$8,167.85	$14,225.00	$225.00	-98.4%
Postage	505-40-44210-0000-000000-000-523230	$5,436.66	$7,364.88	$7,500.00	$7,500.00	0%
Advertising	505-40-44210-0000-000000-000-523300	$0.00	$0.00	$0.00	$1,500.00	N/A
Travel Meals Lodging Mileage	505-40-44210-0000-000000-000-523500	$14,238.28	$26,217.99	$14,000.00	$20,000.00	42.9%
Dues & Fees	505-40-44210-0000-000000-000-523600	$13,645.94	$12,563.95	$9,000.00	$10,000.00	11.1%
Education & Training	505-40-44210-0000-000000-000-523700	$8,689.32	$3,012.64	$12,000.00	$12,000.00	0%
Licenses	505-40-44210-0000-000000-000-523800	$2,120.00	$83.00	$1,500.00	$1,500.00	0%
Other Contracted Services	505-40-44210-0000-000000-000-523900	$2,246.00	$11,200.00	$11,000.00	$10,000.00	-9.1%
Hauling	505-40-44210-0000-000000-000-523930	$26,700.00	$54,110.21	$50,000.00	$70,000.00	40%
Gen Operating Supplies & Mats	505-40-44210-0000-000000-000-531100	$35,788.91	$32,132.87	$55,000.00	$55,000.00	0%
Lab Analysis	505-40-44210-0000-000000-000-531125	$112,402.85	$111,242.48	$115,838.00	$92,186.00	-20.4%
Chemicals	505-40-44210-0000-000000-000-531130	$1,234,380.40	$1,397,108.17	$1,574,431.00	$1,790,917.00	13.8%
Tags & Titles	505-40-44210-0000-000000-000-531160	$7.50	$0.00	$200.00	$0.00	-100%
Energy - Water/Sewerage	505-40-44210-0000-000000-000-531210	$5,229.15	$5,325.16	$6,500.00	$7,000.00	7.7%
Energy - Natural Gas	505-40-44210-0000-000000-000-531220	$567.76	$13.11	$0.00	$0.00	0%
Energy - Electricity	505-40-44210-0000-000000-000-531230	$893,244.70	$949,619.04	$1,000,000.00	$1,200,000.00	20%
Energy - Bottled Gas	505-40-44210-0000-000000-000-531240	-$239.95	$0.00	$1,000.00	$1,000.00	0%
Gasoline/Diesel	505-40-44210-0000-000000-000-531270	$23,583.67	$43,982.78	$25,000.00	$30,000.00	20%
Food	505-40-44210-0000-000000-000-531300	$2,329.45	$5,857.16	$3,500.00	$3,500.00	0%
Small Equipment < $5,000	505-40-44210-0000-000000-000-531600	$49,549.64	$16,197.32	$60,000.00	$60,000.00	0%
Other Supplies/Parts	505-40-44210-0000-000000-000-531700	$0.00	$0.00	$20,000.00	$20,000.00	0%
Cleaning Supplies	505-40-44210-0000-000000-000-531710	$3,512.46	$483.09	$0.00	$0.00	0%
Uniforms	505-40-44210-0000-000000-000-531740	$31,293.91	$28,344.72	$27,500.00	$30,000.00	9.1%
Sites	505-40-44210-0000-000000-000-541100	$0.00	$0.00	$50,000.00	$50,000.00	0%

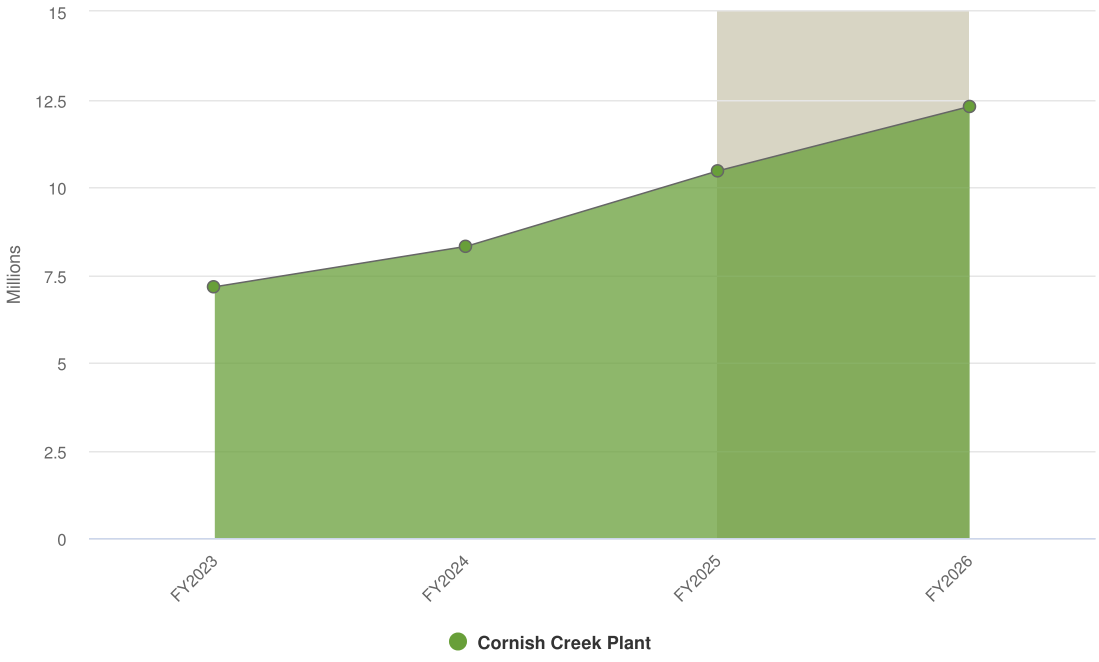
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
BUILDING RENOVATIONS	505-40-44210-0000-000000-000-541310	$0.00	$0.00	$50,000.00	$50,000.00	0%
Interfund Reimbursements	505-40-44210-0000-000000-000-559999	$333,249.00	$333,249.00	$333,249.00	$333,249.00	0%
Depreciation	505-40-44210-0000-000000-000-561000	$1,234,414.75	$1,230,370.30	$1,200,000.00	$1,600,000.00	33.3%
Amortization Expense	505-40-44210-0000-000000-000-562000-D108	$393,660.99	$0.00	$196,831.00	$196,831.00	0%
Intergovt Expense - Covington	505-40-44210-0000-000000-000-571005	$237,889.71	$216,319.30	$120,000.00	$130,000.00	8.3%
Intergovt Exp - NCWSA	505-40-44210-0000-000000-000-571014		$74,000.00		$100,000.00	N/A
Contingencies	505-40-44210-0000-000000-000-579000	$0.00	$0.00	$2,816,850.00	$3,436,024.00	22%
2012 Interest - Bonds	505-40-44210-0000-000000-000-582100-D108	$56,138.31	$0.00	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D605	$6,471.91	$5,907.71	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D607	$275,280.98	$301,451.79	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D609	$6,118.30	$6,538.26	$0.00	$0.00	0%
Fiscal agent's fees	505-40-44210-0000-000000-000-583000-D108	$1,000.00	$0.00	$1,500.00	$0.00	-100%
Total Cornish Creek Water Fund:		**$7,157,268.22**	**$8,310,131.11**	**$10,460,425.00**	**$12,294,460.00**	**17.5%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Public Works						
Cornish Creek Plant						
Regular Employees	505-40-44210-0000-000000-000-511100	$950,678.26	$1,136,728.19	$1,301,086.00	$1,275,657.00	-2%
Overtime	505-40-44210-0000-000000-000-511300	$130,310.14	$118,939.91	$135,000.00	$145,000.00	7.4%
Health Insurance	505-40-44210-0000-000000-000-512110	$198,859.90	$210,944.48	$259,107.00	$311,042.00	20%
Life Insurance	505-40-44210-0000-000000-000-512120	$1,439.33	$1,521.80	$1,767.00	$1,681.00	-4.9%
Social Security (FICA) contr	505-40-44210-0000-000000-000-512200	$78,606.00	$92,659.36	$95,554.00	$92,693.00	-3%
Retirement Contributions	505-40-44210-0000-000000-000-512400	$12,921.32	$1,003,613.88	$64,372.00	$159,690.00	148.1%
Other Employee Benefits	505-40-44210-0000-000000-000-512900	$4,421.97	$12,514.58	$12,000.00	$12,000.00	0%
Reimbursement of Salary	505-40-44210-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Professional/Contracted Srvcs	505-40-44210-0000-000000-000-521200	$113,029.66	$27,717.75	$75,000.00	$75,000.00	0%
Legal Services	505-40-44210-0000-000000-000-521210	$21,173.00	$51,568.27	$10,000.00	$10,000.00	0%
Architectural/Engineer Svcs	505-40-44210-0000-000000-000-521225	$15,270.72	$9,923.75	$225,000.00	$150,000.00	-33.3%
Technical Services	505-40-44210-0000-000000-000-521300	$255,943.91	$227,113.98	$115,464.00	$230,000.00	99.2%
Disposal/Garbage Pick Up Svcs	505-40-44210-0000-000000-000-522110	$4,945.16	$6,380.00	$6,600.00	$6,600.00	0%
Cleaning Sediment Pond	505-40-44210-0000-000000-000-522150	$28,426.89	$105,266.40	$10,000.00	$20,000.00	100%
Repairs & Maint - Equipment	505-40-44210-0000-000000-000-522210	$129,361.64	$143,201.96	$137,851.00	$175,430.00	27.3%
Repairs & Maint-Vehicles	505-40-44210-0000-000000-000-522215	$8,933.04	$21,910.52	$20,000.00	$20,000.00	0%

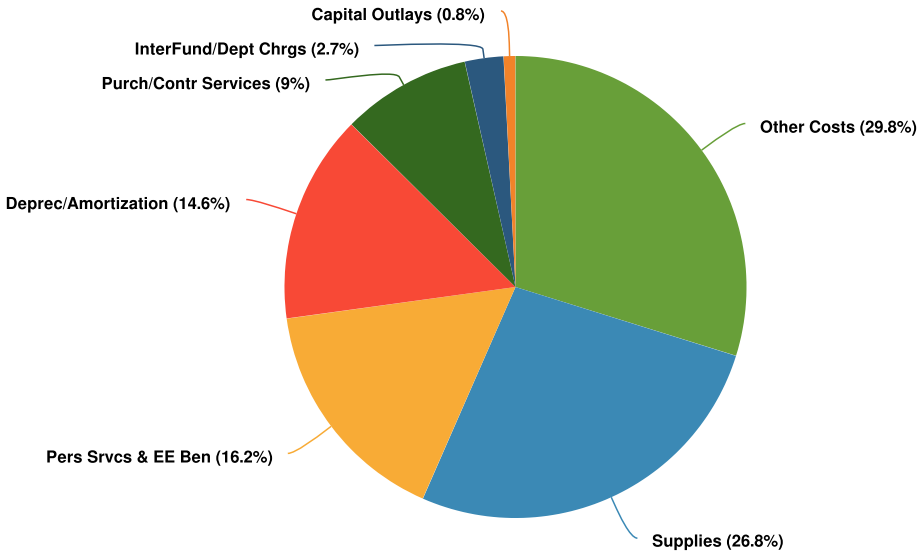
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Repairs & Maint - Buildings	505-40-44210-0000-000000-000-522220	$7,315.06	$26,446.49	$50,000.00	$50,000.00	0%
Grounds Maintenance	505-40-44210-0000-000000-000-522230	$12,341.52	$6,879.96	$12,500.00	$12,500.00	0%
Maintenance Agreements	505-40-44210-0000-000000-000-522250	$55.76	$268.20	$500.00	$500.00	0%
Repairs & Maint-Meters	505-40-44210-0000-000000-000-522270	$73,318.50	$53,937.42	$77,000.00	$77,235.00	0.3%
Public Works Repairs	505-40-44210-0000-000000-000-522290	$65.57	$615.85	$1,000.00	$1,000.00	0%
Rental of Equipment & Vehicles	505-40-44210-0000-000000-000-522320	$2,732.20	$33,233.34	$10,000.00	$30,000.00	200%
Commercial Property	505-40-44210-0000-000000-000-523120	$63,205.04	$71,645.21	$30,000.00	$60,000.00	100%
General Liability	505-40-44210-0000-000000-000-523140	$2,681.97	$53,421.57	$10,000.00	$50,000.00	400%
Vehicle Insurance	505-40-44210-0000-000000-000-523150	$22,715.87	$12,815.46	$24,000.00	$10,000.00	-58.3%
Telephone/Pagers/Mobile	505-40-44210-0000-000000-000-523220	$9,712.03	$8,167.85	$14,225.00	$225.00	-98.4%
Postage	505-40-44210-0000-000000-000-523230	$5,436.66	$7,364.88	$7,500.00	$7,500.00	0%
Advertising	505-40-44210-0000-000000-000-523300	$0.00	$0.00	$0.00	$1,500.00	N/A
Travel Meals Lodging Mileage	505-40-44210-0000-000000-000-523500	$14,238.28	$26,217.99	$14,000.00	$20,000.00	42.9%
Dues & Fees	505-40-44210-0000-000000-000-523600	$13,645.94	$12,563.95	$9,000.00	$10,000.00	11.1%
Education & Training	505-40-44210-0000-000000-000-523700	$8,689.32	$3,012.64	$12,000.00	$12,000.00	0%
Licenses	505-40-44210-0000-000000-000-523800	$2,120.00	$83.00	$1,500.00	$1,500.00	0%
Other Contracted Services	505-40-44210-0000-000000-000-523900	$2,246.00	$11,200.00	$11,000.00	$10,000.00	-9.1%
Hauling	505-40-44210-0000-000000-000-523930	$26,700.00	$54,110.21	$50,000.00	$70,000.00	40%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Gen Operating Supplies & Mats	505-40-44210-0000-000000-000-531100	$35,788.91	$32,132.87	$55,000.00	$55,000.00	0%
Lab Analysis	505-40-44210-0000-000000-000-531125	$112,402.85	$111,242.48	$115,838.00	$92,186.00	-20.4%
Chemicals	505-40-44210-0000-000000-000-531130	$1,234,380.40	$1,397,108.17	$1,574,431.00	$1,790,917.00	13.8%
Tags & Titles	505-40-44210-0000-000000-000-531160	$7.50	$0.00	$200.00	$0.00	-100%
Energy - Water/Sewerage	505-40-44210-0000-000000-000-531210	$5,229.15	$5,325.16	$6,500.00	$7,000.00	7.7%
Energy - Natural Gas	505-40-44210-0000-000000-000-531220	$567.76	$13.11	$0.00	$0.00	0%
Energy - Electricity	505-40-44210-0000-000000-000-531230	$893,244.70	$949,619.04	$1,000,000.00	$1,200,000.00	20%
Energy - Bottled Gas	505-40-44210-0000-000000-000-531240	-$239.95	$0.00	$1,000.00	$1,000.00	0%
Gasoline/Diesel	505-40-44210-0000-000000-000-531270	$23,583.67	$43,982.78	$25,000.00	$30,000.00	20%
Food	505-40-44210-0000-000000-000-531300	$2,329.45	$5,857.16	$3,500.00	$3,500.00	0%
Small Equipment < $5,000	505-40-44210-0000-000000-000-531600	$49,549.64	$16,197.32	$60,000.00	$60,000.00	0%
Other Supplies/Parts	505-40-44210-0000-000000-000-531700	$0.00	$0.00	$20,000.00	$20,000.00	0%
Cleaning Supplies	505-40-44210-0000-000000-000-531710	$3,512.46	$483.09	$0.00	$0.00	0%
Uniforms	505-40-44210-0000-000000-000-531740	$31,293.91	$28,344.72	$27,500.00	$30,000.00	9.1%
Sites	505-40-44210-0000-000000-000-541100	$0.00	$0.00	$50,000.00	$50,000.00	0%
BUILDING RENOVATIONS	505-40-44210-0000-000000-000-541310	$0.00	$0.00	$50,000.00	$50,000.00	0%
Interfund Reimbursements	505-40-44210-0000-000000-000-559999	$333,249.00	$333,249.00	$333,249.00	$333,249.00	0%
Depreciation	505-40-44210-0000-000000-000-561000	$1,234,414.75	$1,230,370.30	$1,200,000.00	$1,600,000.00	33.3%

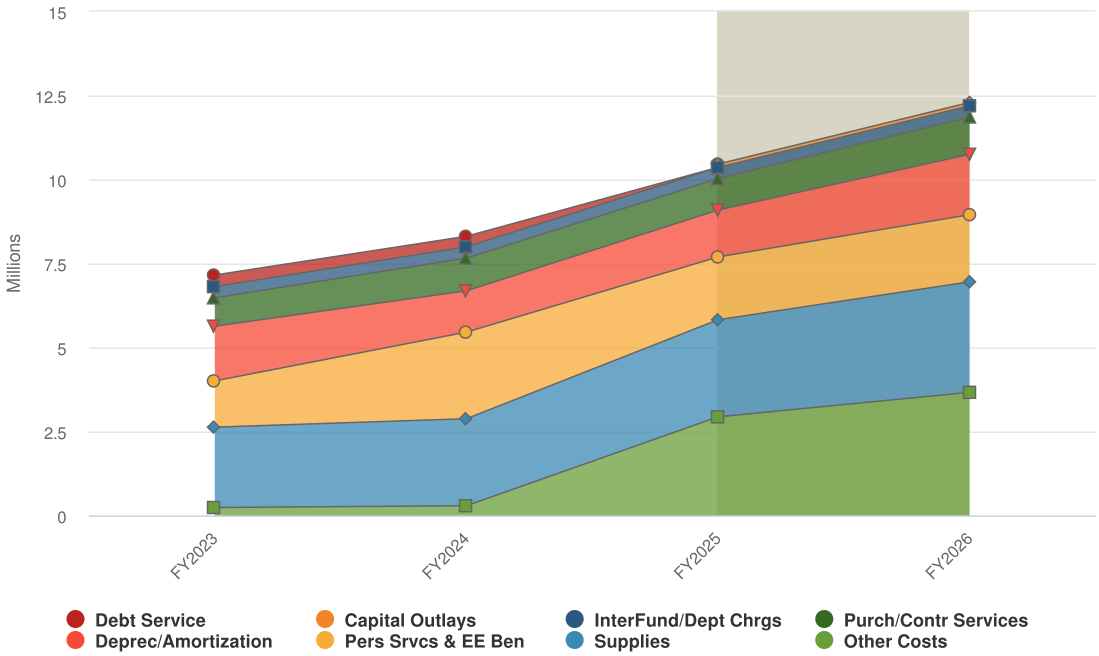
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Amortization Expense	505-40-44210-0000-000000-000-562000-D108	$393,660.99	$0.00	$196,831.00	$196,831.00	0%
Intergovt Expense - Covington	505-40-44210-0000-000000-000-571005	$237,889.71	$216,319.30	$120,000.00	$130,000.00	8.3%
Intergovt Exp - NCWSA	505-40-44210-0000-000000-000-571014		$74,000.00		$100,000.00	N/A
Contingencies	505-40-44210-0000-000000-000-579000	$0.00	$0.00	$2,816,850.00	$3,436,024.00	22%
2012 Interest - Bonds	505-40-44210-0000-000000-000-582100-D108	$56,138.31	$0.00	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D605	$6,471.91	$5,907.71	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D607	$275,280.98	$301,451.79	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D609	$6,118.30	$6,538.26	$0.00	$0.00	0%
Fiscal agent's fees	505-40-44210-0000-000000-000-583000-D108	$1,000.00	$0.00	$1,500.00	$0.00	-100%
Total Cornish Creek Plant:		**$7,157,268.22**	**$8,310,131.11**	**$10,460,425.00**	**$12,294,460.00**	**17.5%**
Total Public Works:		**$7,157,268.22**	**$8,310,131.11**	**$10,460,425.00**	**$12,294,460.00**	**17.5%**
Total Expenditures:		**$7,157,268.22**	**$8,310,131.11**	**$10,460,425.00**	**$12,294,460.00**	**17.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	505-40-44210-0000-000000-000-511100	$950,678.26	$1,136,728.19	$1,301,086.00	$1,275,657.00	-2%
Overtime	505-40-44210-0000-000000-000-511300	$130,310.14	$118,939.91	$135,000.00	$145,000.00	7.4%
Health Insurance	505-40-44210-0000-000000-000-512110	$198,859.90	$210,944.48	$259,107.00	$311,042.00	20%
Life Insurance	505-40-44210-0000-000000-000-512120	$1,439.33	$1,521.80	$1,767.00	$1,681.00	-4.9%
Social Security (FICA) contr	505-40-44210-0000-000000-000-512200	$78,606.00	$92,659.36	$95,554.00	$92,693.00	-3%
Retirement Contributions	505-40-44210-0000-000000-000-512400	$12,921.32	$1,003,613.88	$64,372.00	$159,690.00	148.1%
Other Employee Benefits	505-40-44210-0000-000000-000-512900	$4,421.97	$12,514.58	$12,000.00	$12,000.00	0%
Reimbursement of Salary	505-40-44210-0000-000000-000-519999-20068	-$146.84		$0.00		N/A
Total Pers Srvcs & EE Ben:		**$1,377,090.08**	**$2,576,922.20**	**$1,868,886.00**	**$1,997,763.00**	**6.9%**
Purch/Contr Services						
Professional/Contracted Srvcs	505-40-44210-0000-000000-000-521200	$113,029.66	$27,717.75	$75,000.00	$75,000.00	0%
Legal Services	505-40-44210-0000-000000-000-521210	$21,173.00	$51,568.27	$10,000.00	$10,000.00	0%
Architectural/Engineer Svcs	505-40-44210-0000-000000-000-521225	$15,270.72	$9,923.75	$225,000.00	$150,000.00	-33.3%
Technical Services	505-40-44210-0000-000000-000-521300	$255,943.91	$227,113.98	$115,464.00	$230,000.00	99.2%
Disposal/Garbage Pick Up Svcs	505-40-44210-0000-000000-000-522110	$4,945.16	$6,380.00	$6,600.00	$6,600.00	0%
Cleaning Sediment Pond	505-40-44210-0000-000000-000-522150	$28,426.89	$105,266.40	$10,000.00	$20,000.00	100%
Repairs & Maint - Equipment	505-40-44210-0000-000000-000-522210	$129,361.64	$143,201.96	$137,851.00	$175,430.00	27.3%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Repairs & Maint-Vehicles	505-40-44210-0000-000000-000-522215	$8,933.04	$21,910.52	$20,000.00	$20,000.00	0%
Repairs & Maint - Buildings	505-40-44210-0000-000000-000-522220	$7,315.06	$26,446.49	$50,000.00	$50,000.00	0%
Grounds Maintenance	505-40-44210-0000-000000-000-522230	$12,341.52	$6,879.96	$12,500.00	$12,500.00	0%
Maintenance Agreements	505-40-44210-0000-000000-000-522250	$55.76	$268.20	$500.00	$500.00	0%
Repairs & Maint-Meters	505-40-44210-0000-000000-000-522270	$73,318.50	$53,937.42	$77,000.00	$77,235.00	0.3%
Public Works Repairs	505-40-44210-0000-000000-000-522290	$65.57	$615.85	$1,000.00	$1,000.00	0%
Rental of Equipment & Vehicles	505-40-44210-0000-000000-000-522320	$2,732.20	$33,233.34	$10,000.00	$30,000.00	200%
Commercial Property	505-40-44210-0000-000000-000-523120	$63,205.04	$71,645.21	$30,000.00	$60,000.00	100%
General Liability	505-40-44210-0000-000000-000-523140	$2,681.97	$53,421.57	$10,000.00	$50,000.00	400%
Vehicle Insurance	505-40-44210-0000-000000-000-523150	$22,715.87	$12,815.46	$24,000.00	$10,000.00	-58.3%
Telephone/Pagers/Mobile	505-40-44210-0000-000000-000-523220	$9,712.03	$8,167.85	$14,225.00	$225.00	-98.4%
Postage	505-40-44210-0000-000000-000-523230	$5,436.66	$7,364.88	$7,500.00	$7,500.00	0%
Advertising	505-40-44210-0000-000000-000-523300	$0.00	$0.00	$0.00	$1,500.00	N/A
Travel Meals Lodging Mileage	505-40-44210-0000-000000-000-523500	$14,238.28	$26,217.99	$14,000.00	$20,000.00	42.9%
Dues & Fees	505-40-44210-0000-000000-000-523600	$13,645.94	$12,563.95	$9,000.00	$10,000.00	11.1%
Education & Training	505-40-44210-0000-000000-000-523700	$8,689.32	$3,012.64	$12,000.00	$12,000.00	0%
Licenses	505-40-44210-0000-000000-000-523800	$2,120.00	$83.00	$1,500.00	$1,500.00	0%
Other Contracted Services	505-40-44210-0000-000000-000-523900	$2,246.00	$11,200.00	$11,000.00	$10,000.00	-9.1%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Hauling	505-40-44210-0000-000000-000-523930	$26,700.00	$54,110.21	$50,000.00	$70,000.00	40%
Total Purch/Contr Services:		**$844,303.74**	**$975,066.65**	**$934,140.00**	**$1,110,990.00**	**18.9%**
Supplies						
Gen Operating Supplies & Mats	505-40-44210-0000-000000-000-531100	$35,788.91	$32,132.87	$55,000.00	$55,000.00	0%
Lab Analysis	505-40-44210-0000-000000-000-531125	$112,402.85	$111,242.48	$115,838.00	$92,186.00	-20.4%
Chemicals	505-40-44210-0000-000000-000-531130	$1,234,380.40	$1,397,108.17	$1,574,431.00	$1,790,917.00	13.8%
Tags & Titles	505-40-44210-0000-000000-000-531160	$7.50	$0.00	$200.00	$0.00	-100%
Energy - Water/Sewerage	505-40-44210-0000-000000-000-531210	$5,229.15	$5,325.16	$6,500.00	$7,000.00	7.7%
Energy - Natural Gas	505-40-44210-0000-000000-000-531220	$567.76	$13.11	$0.00	$0.00	0%
Energy - Electricity	505-40-44210-0000-000000-000-531230	$893,244.70	$949,619.04	$1,000,000.00	$1,200,000.00	20%
Energy - Bottled Gas	505-40-44210-0000-000000-000-531240	-$239.95	$0.00	$1,000.00	$1,000.00	0%
Gasoline/Diesel	505-40-44210-0000-000000-000-531270	$23,583.67	$43,982.78	$25,000.00	$30,000.00	20%
Food	505-40-44210-0000-000000-000-531300	$2,329.45	$5,857.16	$3,500.00	$3,500.00	0%
Small Equipment < $5,000	505-40-44210-0000-000000-000-531600	$49,549.64	$16,197.32	$60,000.00	$60,000.00	0%
Other Supplies/Parts	505-40-44210-0000-000000-000-531700	$0.00	$0.00	$20,000.00	$20,000.00	0%
Cleaning Supplies	505-40-44210-0000-000000-000-531710	$3,512.46	$483.09	$0.00	$0.00	0%
Uniforms	505-40-44210-0000-000000-000-531740	$31,293.91	$28,344.72	$27,500.00	$30,000.00	9.1%
Total Supplies:		**$2,391,650.45**	**$2,590,305.90**	**$2,888,969.00**	**$3,289,603.00**	**13.9%**
Capital Outlays						

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Sites	505-40-44210-0000-000000-000-541100	$0.00	$0.00	$50,000.00	$50,000.00	0%
BUILDING RENOVATIONS	505-40-44210-0000-000000-000-541310	$0.00	$0.00	$50,000.00	$50,000.00	0%
Total Capital Outlays:		**$0.00**	**$0.00**	**$100,000.00**	**$100,000.00**	**0%**
InterFund/Dept Chrgs						
Interfund Reimbursements	505-40-44210-0000-000000-000-559999	$333,249.00	$333,249.00	$333,249.00	$333,249.00	0%
Total InterFund/Dept Chrgs:		**$333,249.00**	**$333,249.00**	**$333,249.00**	**$333,249.00**	**0%**
Deprec/Amortization						
Depreciation	505-40-44210-0000-000000-000-561000	$1,234,414.75	$1,230,370.30	$1,200,000.00	$1,600,000.00	33.3%
Amortization Expense	505-40-44210-0000-000000-000-562000-D108	$393,660.99	$0.00	$196,831.00	$196,831.00	0%
Total Deprec/Amortization:		**$1,628,075.74**	**$1,230,370.30**	**$1,396,831.00**	**$1,796,831.00**	**28.6%**
Other Costs						
Intergovt Expense - Covington	505-40-44210-0000-000000-000-571005	$237,889.71	$216,319.30	$120,000.00	$130,000.00	8.3%
Intergovt Exp - NCWSA	505-40-44210-0000-000000-000-571014		$74,000.00		$100,000.00	N/A
Contingencies	505-40-44210-0000-000000-000-579000	$0.00	$0.00	$2,816,850.00	$3,436,024.00	22%
Total Other Costs:		**$237,889.71**	**$290,319.30**	**$2,936,850.00**	**$3,666,024.00**	**24.8%**
Debt Service						
2012 Interest - Bonds	505-40-44210-0000-000000-000-582100-D108	$56,138.31	$0.00	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D605	$6,471.91	$5,907.71	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D607	$275,280.98	$301,451.79	$0.00	$0.00	0%
Interest - Notes Payable	505-40-44210-0000-000000-000-582300-D609	$6,118.30	$6,538.26	$0.00	$0.00	0%
Fiscal agent's fees	505-40-44210-0000-000000-000-583000-D108	$1,000.00	$0.00	$1,500.00	$0.00	-100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Debt Service:		$345,009.50	$313,897.76	$1,500.00	$0.00	-100%
Total Expense Objects:		$7,157,268.22	$8,310,131.11	$10,460,425.00	$12,294,460.00	17.5%

Williams Street Treatment Plant (44240)

James Brown
Water Resource Director

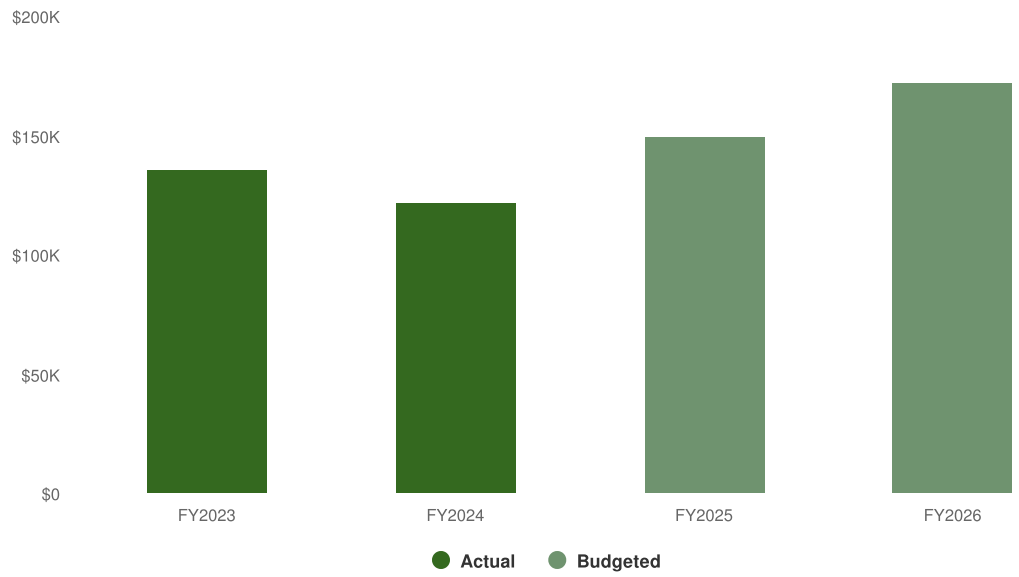
Mission Statement

To provide high quality and safe drinking water to our customers in the most efficient and cost effective way possible

Expenditures Summary

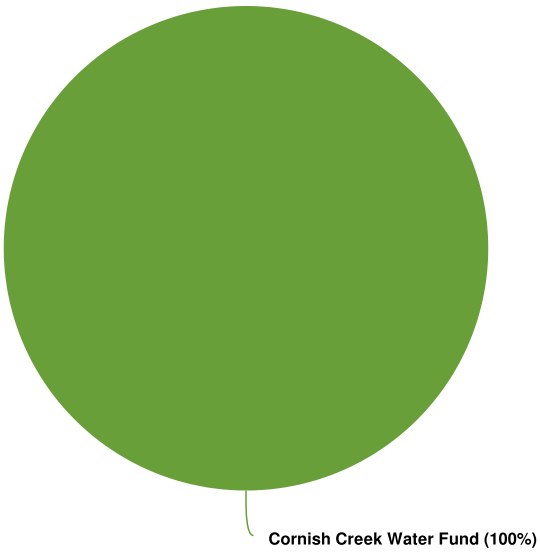
$172,600 $22,770
(15.20% vs. prior year)

Williams Street Treatment Plant (44240) Proposed and Historical Budget vs. Actual

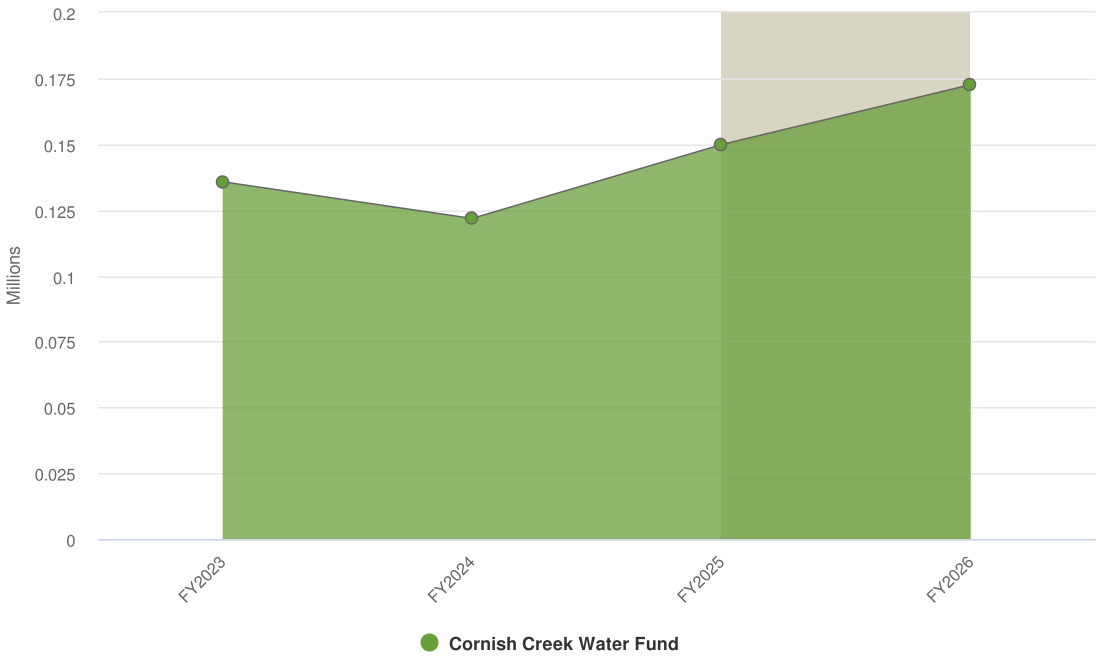


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund

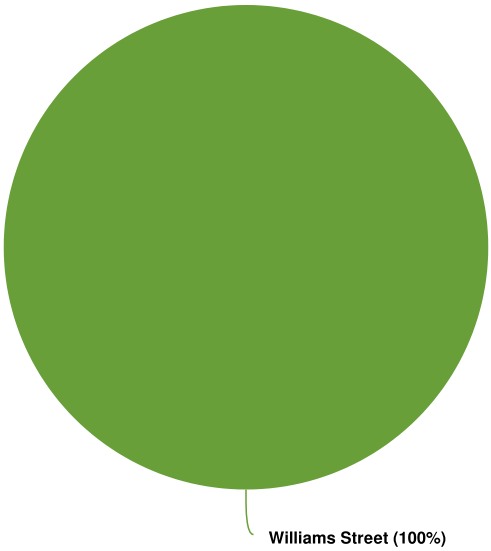


Grey background indicates budgeted figures.

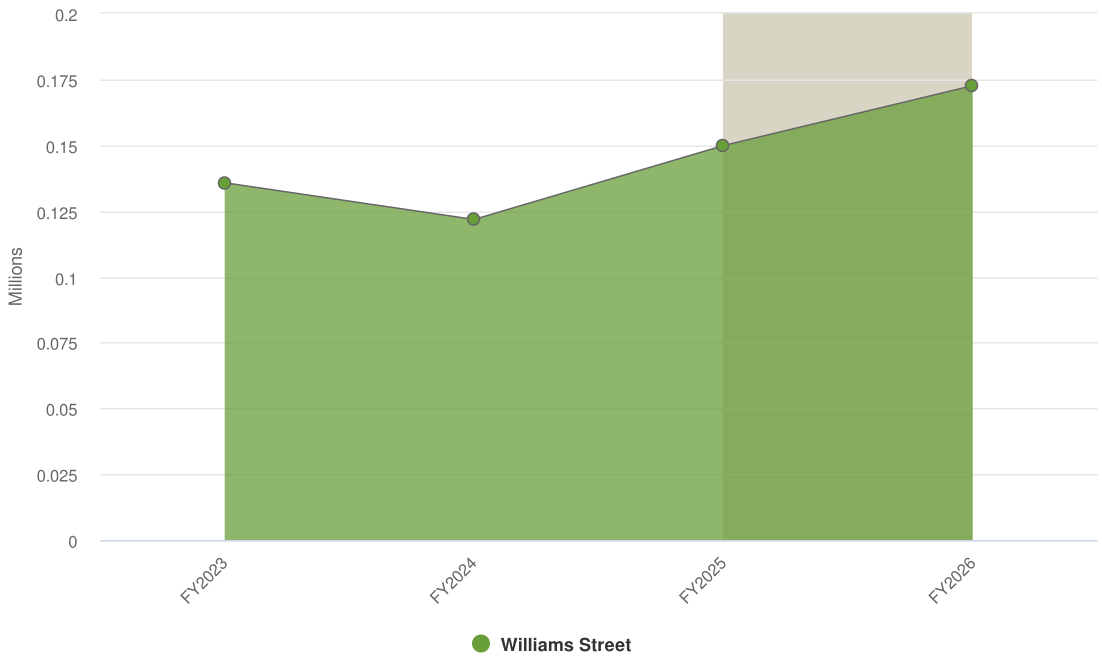
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Cornish Creek Water Fund						
Technical Services	505-40-44220-0000-000000-000-521300	$4,009.00	$790.00	$3,000.00	$2,000.00	-33.3%
Disposal/Garbage Pick Up Svcs	505-40-44220-0000-000000-000-522110	$2,827.50	$2,247.50	$2,500.00	$2,000.00	-20%
Repairs & Maint - Equipment	505-40-44220-0000-000000-000-522210	$970.67	$0.00	$0.00	$0.00	0%
Repairs & Maint - Buildings	505-40-44220-0000-000000-000-522220	$195.59	$0.00	$0.00	$0.00	0%
Telephone/Pagers/Mobile	505-40-44220-0000-000000-000-523220	$0.00	$1,368.60	$1,000.00	$10,000.00	900%
Chemicals	505-40-44220-0000-000000-000-531130	$13,154.54	$2,965.65	$9,730.00	$5,000.00	-48.6%
Energy - Natural Gas	505-40-44220-0000-000000-000-531220	$3,117.91	$3,667.33	$3,600.00	$3,600.00	0%
Energy - Electricity	505-40-44220-0000-000000-000-531230	$111,428.73	$110,724.24	$130,000.00	$150,000.00	15.4%
Total Cornish Creek Water Fund:		**$135,703.94**	**$121,763.32**	**$149,830.00**	**$172,600.00**	**15.2%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



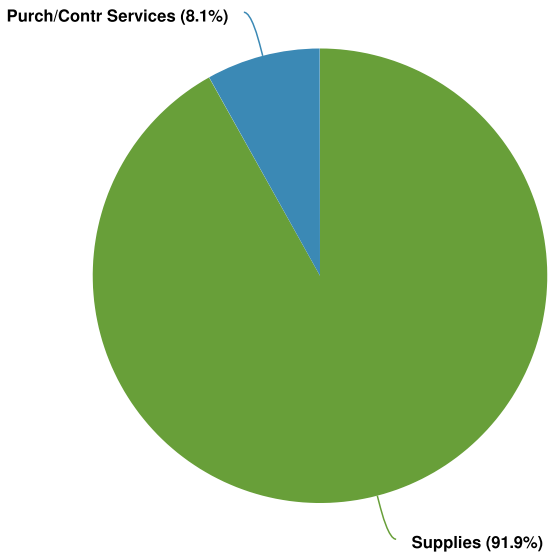
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Public Works						
Williams Street						
Technical Services	505-40-44220-0000-000000-000-521300	$4,009.00	$790.00	$3,000.00	$2,000.00	-33.3%
Disposal/Garbage Pick Up Svcs	505-40-44220-0000-000000-000-522110	$2,827.50	$2,247.50	$2,500.00	$2,000.00	-20%
Repairs & Maint - Equipment	505-40-44220-0000-000000-000-522210	$970.67	$0.00	$0.00	$0.00	0%
Repairs & Maint - Buildings	505-40-44220-0000-000000-000-522220	$195.59	$0.00	$0.00	$0.00	0%
Telephone/Pagers/Mobile	505-40-44220-0000-000000-000-523220	$0.00	$1,368.60	$1,000.00	$10,000.00	900%
Chemicals	505-40-44220-0000-000000-000-531130	$13,154.54	$2,965.65	$9,730.00	$5,000.00	-48.6%
Energy - Natural Gas	505-40-44220-0000-000000-000-531220	$3,117.91	$3,667.33	$3,600.00	$3,600.00	0%
Energy - Electricity	505-40-44220-0000-000000-000-531230	$111,428.73	$110,724.24	$130,000.00	$150,000.00	15.4%
Total Williams Street:		**$135,703.94**	**$121,763.32**	**$149,830.00**	**$172,600.00**	**15.2%**
Total Public Works:		**$135,703.94**	**$121,763.32**	**$149,830.00**	**$172,600.00**	**15.2%**

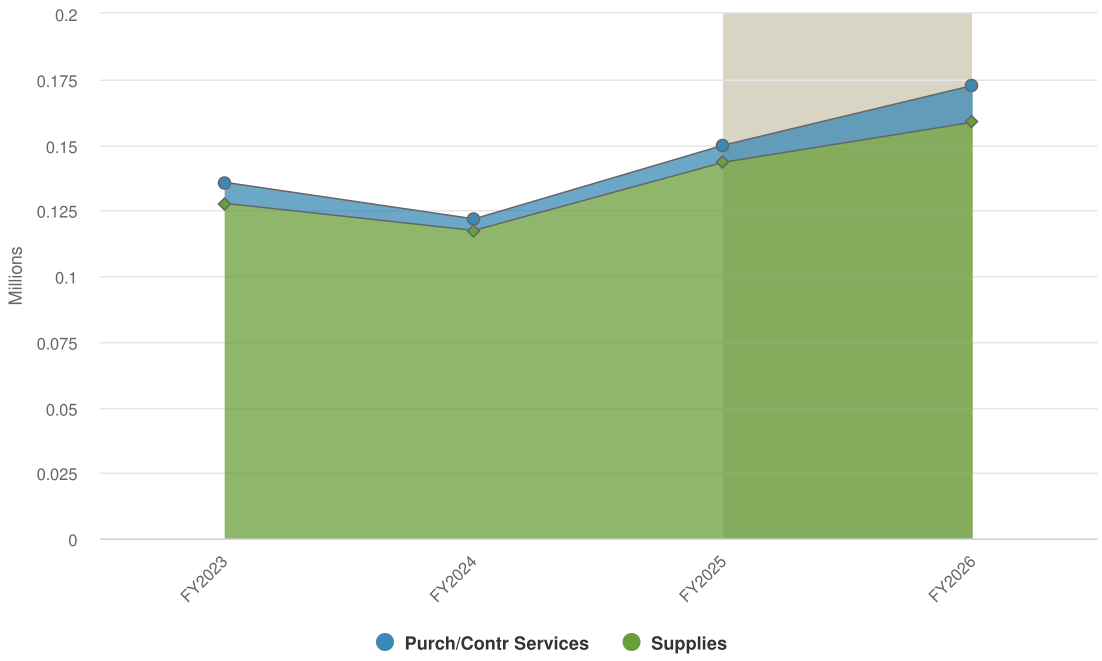
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Expenditures:		$135,703.94	$121,763.32	$149,830.00	$172,600.00	15.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Purch/Contr Services						
Technical Services	505-40-44220-0000-000000-000-521300	$4,009.00	$790.00	$3,000.00	$2,000.00	-33.3%
Disposal/Garbage Pick Up Svcs	505-40-44220-0000-000000-000-522110	$2,827.50	$2,247.50	$2,500.00	$2,000.00	-20%
Repairs & Maint - Equipment	505-40-44220-0000-000000-000-522210	$970.67	$0.00	$0.00	$0.00	0%
Repairs & Maint - Buildings	505-40-44220-0000-000000-000-522220	$195.59	$0.00	$0.00	$0.00	0%
Telephone/Pagers/Mobile	505-40-44220-0000-000000-000-523220	$0.00	$1,368.60	$1,000.00	$10,000.00	900%
Total Purch/Contr Services:		**$8,002.76**	**$4,406.10**	**$6,500.00**	**$14,000.00**	**115.4%**
Supplies						
Chemicals	505-40-44220-0000-000000-000-531130	$13,154.54	$2,965.65	$9,730.00	$5,000.00	-48.6%
Energy - Natural Gas	505-40-44220-0000-000000-000-531220	$3,117.91	$3,667.33	$3,600.00	$3,600.00	0%
Energy - Electricity	505-40-44220-0000-000000-000-531230	$111,428.73	$110,724.24	$130,000.00	$150,000.00	15.4%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Supplies:		$127,701.18	$117,357.22	$143,330.00	$158,600.00	10.7%
Total Expense Objects:		$135,703.94	$121,763.32	$149,830.00	$172,600.00	15.2%

Landfill (45300)

Matthew Dolan
Solid Waste Manager

Mission Statement

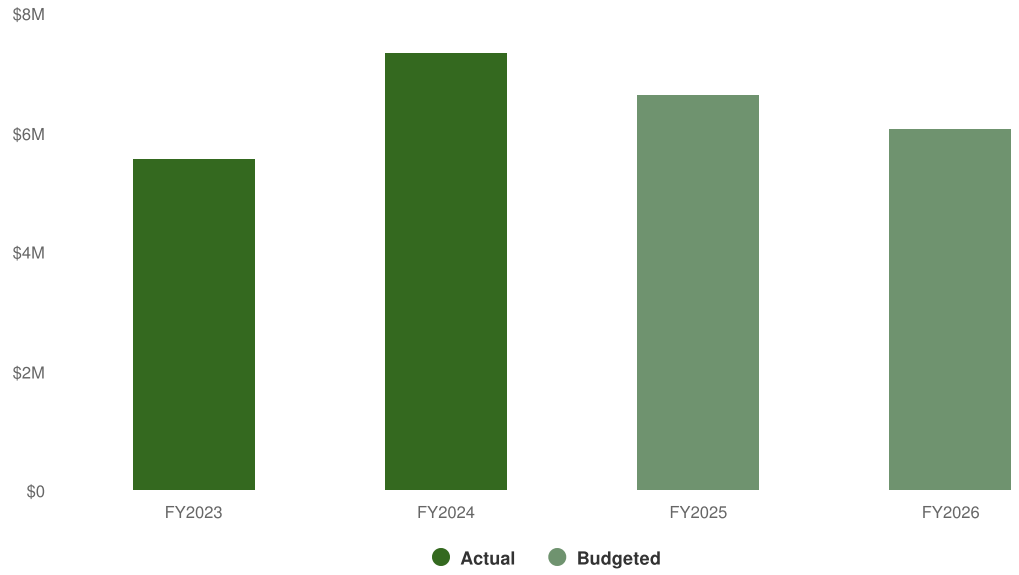
To provide and oversee effective, environmentally and financially responsible trash collection, disposal, and recycling options for everyone in Newton County.

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Expenditures Summary

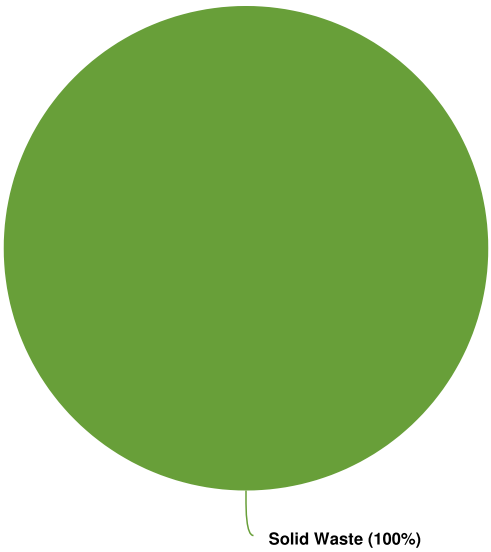
$6,068,285 **-$564,053**
(-8.50% vs. prior year)

Landfill (45300) Proposed and Historical Budget vs. Actual

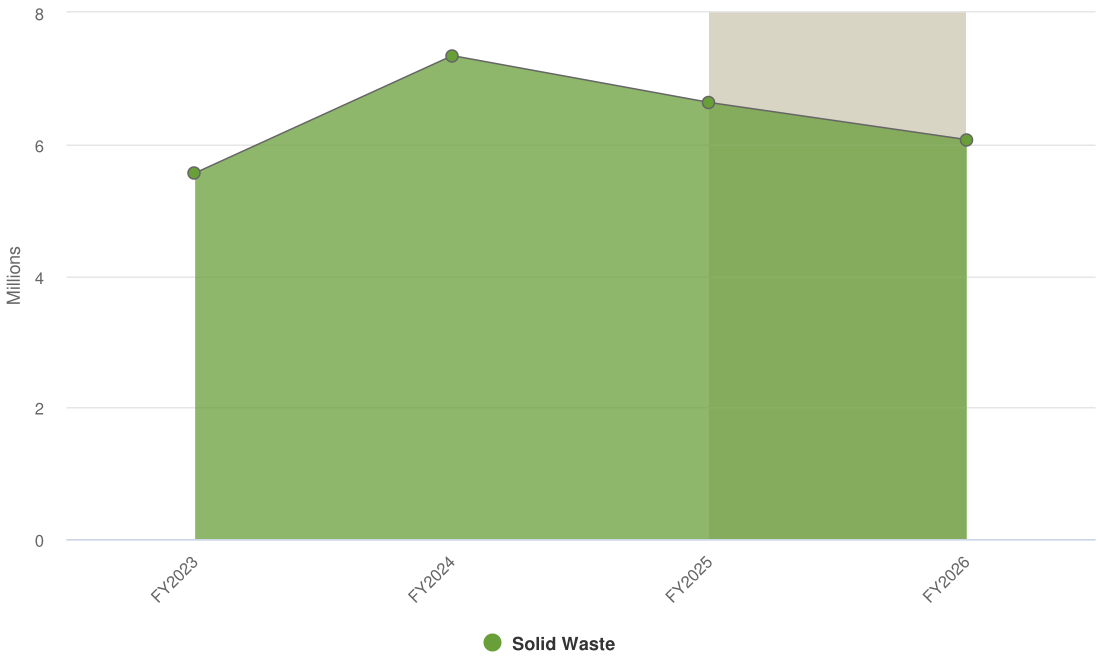


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

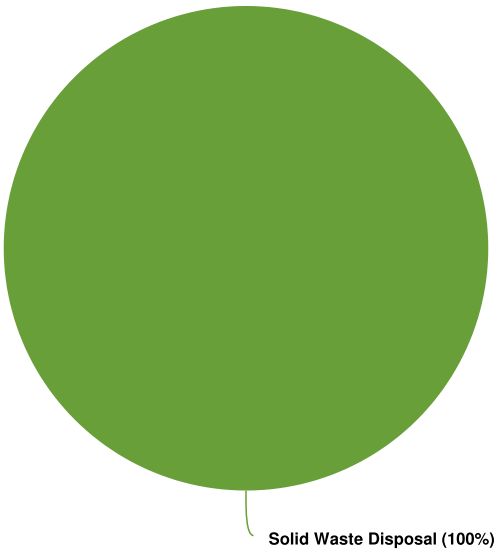
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste						
Regular Employees	540-40-45300-0000-000000-000-511100	$487,617.66	$535,423.16	$573,503.00	$627,648.00	9.4%
Overtime	540-40-45300-0000-000000-000-511300	$106,067.99	$77,664.97	$71,000.00	$71,000.00	0%
Health Insurance	540-40-45300-0000-000000-000-512110	$98,260.28	$96,488.45	$125,476.00	$169,988.00	35.5%
Life Insurance	540-40-45300-0000-000000-000-512120	$724.92	$780.86	$865.00	$876.00	1.3%
Social Security (FICA) contr	540-40-45300-0000-000000-000-512200	$43,300.03	$45,493.28	$43,873.00	$45,264.00	3.2%
Retirement Contributions	540-40-45300-0000-000000-000-512400	-$5,549.26	$283,495.07	$30,574.00	$74,851.00	144.8%
Worker's Compensation	540-40-45300-0000-000000-000-512700	$2,086.46	$2.00	$0.00	$0.00	0%
Other Employee Benefits	540-40-45300-0000-000000-000-512900	-$25,507.20	$15,573.88	$0.00	$0.00	0%
Professional/Contracted Srvcs	540-40-45300-0000-000000-000-521200	$1,000.00	$3,500.00	$20,000.00	$20,000.00	0%
Legal Services	540-40-45300-0000-000000-000-521210	$27,036.50	$63,027.39	$30,000.00	$30,000.00	0%
Architectural/Engineer Svcs	540-40-45300-0000-000000-000-521225	$682,291.58	$427,379.86	$750,000.00	$750,000.00	0%
Repairs & Maint-Equipment	540-40-45300-0000-000000-000-522210	$407,214.03	$336,640.79	$240,000.00	$240,000.00	0%
Repairs & Maint-Vehicles	540-40-45300-0000-000000-000-522215	$17,683.63	$53,297.97	$40,000.00	$40,000.00	0%
Repairs & Maint - Buildings	540-40-45300-0000-000000-000-522220	$11,392.54	$11,193.39	$10,000.00	$10,000.00	0%
Grounds Maintenance	540-40-45300-0000-000000-000-522230	$0.00	$667.50	$1,000.00	$1,000.00	0%
Maintenance Agreements	540-40-45300-0000-000000-000-522250	$78,348.40	$68,114.99	$70,000.00	$70,000.00	0%
Public Works Repairs	540-40-45300-0000-000000-000-522290	$0.00	$16,243.94	$0.00	$0.00	0%
Rental of Equipment & Vehicles	540-40-45300-0000-000000-000-522320	$212,281.25	$134,837.27	$75,000.00	$90,000.00	20%
Commercial Property	540-40-45300-0000-000000-000-523120	$822.20	$12,603.05	$1,000.00	$1,000.00	0%
General Liability	540-40-45300-0000-000000-000-523140	$1,453.87	$40,927.83	$8,905.00	$35,000.00	293%
Vehicle Insurance	540-40-45300-0000-000000-000-523150	$14,346.87	$10,196.92	$20,856.00	$20,000.00	-4.1%
Insurance Claims/Deductibles	540-40-45300-0000-000000-000-523190		$3,658.02		$0.00	N/A
Telephone/Pagers/Mobile	540-40-45300-0000-000000-000-523220	$3,003.38	$4,837.04	$3,000.00	$5,000.00	66.7%
Postage	540-40-45300-0000-000000-000-523230	$20.97	$148.93	$250.00	$250.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Advertising	540-40-45300-0000-000000-000-523300	$265.00	$0.00	$100.00	$100.00	0%
Travel Meals Lodging Mileage	540-40-45300-0000-000000-000-523500	$3,969.86	$7,097.31	$6,000.00	$8,000.00	33.3%
Dues & Fees	540-40-45300-0000-000000-000-523600	$1,916.00	$2,384.00	$2,000.00	$2,000.00	0%
Hazard Waste DNR Fee .65NT	540-40-45300-0000-000000-000-523630	$71,891.91	$72,080.28	$80,000.00	$80,000.00	0%
Landfill Closure 1.OONT	540-40-45300-0000-000000-000-523635	$1,031,375.83	$2,988,160.62	$200,000.00	$392,933.00	96.5%
Education & Training	540-40-45300-0000-000000-000-523700	$1,468.48	$4,810.00	$6,000.00	$6,000.00	0%
Contract Labor	540-40-45300-0000-000000-000-523850	$19,169.00	$56,544.40	$45,000.00	$200,000.00	344.4%
Other Contracted Services	540-40-45300-0000-000000-000-523900	$34,494.08	$83,334.08	$75,000.00	$75,000.00	0%
Credit Card Fees	540-40-45300-0000-000000-000-523905	$714.11	$815.45	$10,000.00	$10,000.00	0%
Wrecker Service	540-40-45300-0000-000000-000-523910	$1,795.00	$2,530.50	$500.00	$1,000.00	100%
Hauling	540-40-45300-0000-000000-000-523930	$19,580.00	$31,175.00	$20,000.00	$20,000.00	0%
Gen Operating Supplies & Mats	540-40-45300-0000-000000-000-531100	$27,781.46	$15,162.76	$25,000.00	$25,000.00	0%
Tires & Tubes	540-40-45300-0000-000000-000-531115	$3,023.58	$302.50	$1,500.00	$1,500.00	0%
Oil, Grease, Antifreeze	540-40-45300-0000-000000-000-531120	$0.00	$490.00	$1,000.00	$62,500.00	6,150%
Tags & Titles	540-40-45300-0000-000000-000-531160	$0.00	$152.00	$500.00	$500.00	0%
Energy - Water/Sewerage	540-40-45300-0000-000000-000-531210	$20,697.10	$25,044.75	$33,000.00	$33,000.00	0%
Energy - Electricity	540-40-45300-0000-000000-000-531230	$23,470.26	$24,681.73	$22,000.00	$13,651.00	-37.9%
Energy - Bottled Gas	540-40-45300-0000-000000-000-531240	$1,087.68	$512.37	$1,000.00	$1,000.00	0%
Gasoline/Diesel	540-40-45300-0000-000000-000-531270	$156,816.58	$212,949.07	$200,000.00	$200,000.00	0%
Food	540-40-45300-0000-000000-000-531300	$255.00	$887.14	$1,000.00	$1,000.00	0%
Books & Periodicals	540-40-45300-0000-000000-000-531400	$0.00	$0.00	$100.00	$100.00	0%
Small Equipment < $5,000	540-40-45300-0000-000000-000-531600	$8,375.50	$1,418.54	$5,000.00	$5,000.00	0%
Other Supplies/Parts	540-40-45300-0000-000000-000-531700	$83,411.53	$65,216.72	$70,000.00	$10,000.00	-85.7%
Uniforms	540-40-45300-0000-000000-000-531740	$16,014.05	$14,364.00	$17,500.00	$20,000.00	14.3%
Unpaved Roads	540-40-45300-0000-000000-000-534120	$85,435.91	$62,424.64	$50,000.00	$75,000.00	50%

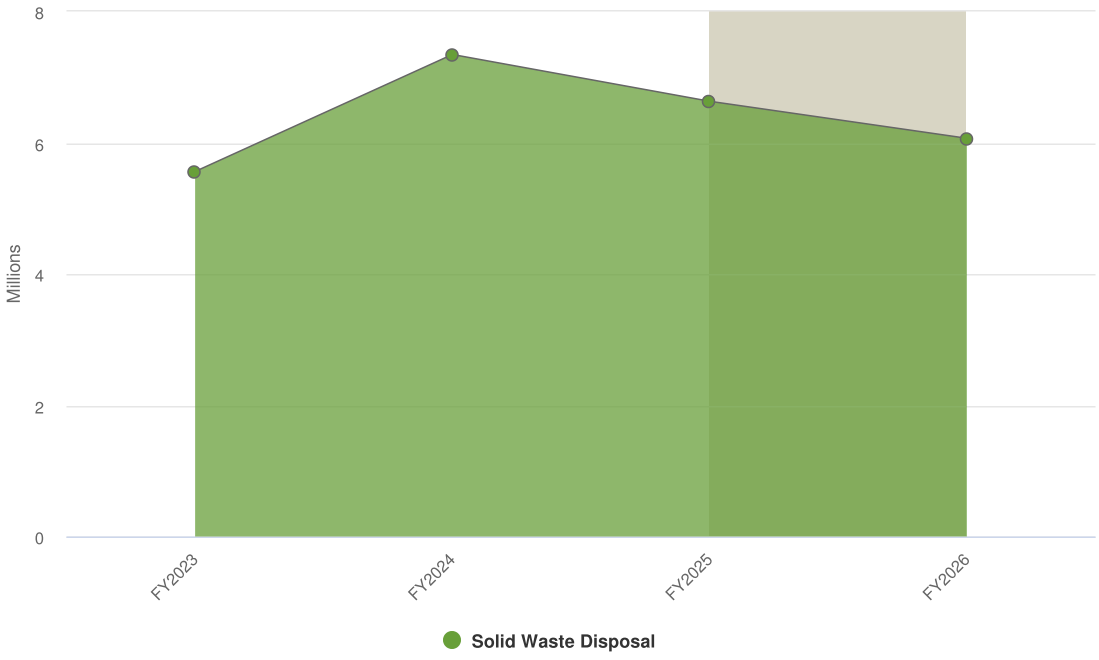
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Culverts	540-40-45300-0000-000000-000-534140	$8,296.00	$0.00	$15,000.00	$20,000.00	33.3%
Signs	540-40-45300-0000-000000-000-534170	$1,008.95	$160.00	$250.00	$250.00	0%
Depreciation	540-40-45300-0000-000000-000-561000	$631,824.98	$596,568.78	$600,000.00	$600,000.00	0%
Contingencies	540-40-45300-0000-000000-000-579000	$0.00	$1,428.45	$184,970.00	$200,000.00	8.1%
Principal - Bonds	540-40-45300-0000-000000-000-581100	$0.00	$0.00	$1,655,000.00	$685,000.00	-58.6%
Principal - Capital Leases	540-40-45300-0000-000000-000-581200	$0.00	$0.00	$95,588.00	$0.00	-100%
Principal - Notes Payable	540-40-45300-0000-000000-000-581300	$0.00	$0.00	$294,203.00	$298,416.00	1.4%
Interest - Bonds	540-40-45300-0000-000000-000-582100-D109	$763,507.89	$740,082.95	$707,827.00	$631,677.00	-10.8%
Interest - Capital Leases	540-40-45300-0000-000000-000-582200-D212	$7,088.32	$346.93	$0.00	$0.00	0%
Interest - Notes Payable	540-40-45300-0000-000000-000-582300-D606	$30,004.57	$28,679.61	$27,335.00	$25,970.00	-5%
Interest - Notes Payable	540-40-45300-0000-000000-000-582300-D608	$38,391.71	$60,615.96	$62,013.00	$59,161.00	-4.6%
Fiscal agent's fees	540-40-45300-0000-000000-000-583000-D109	$5,300.00	$2,650.00	$2,650.00	$2,650.00	0%
Oper Trsfr Out to Fund 302	540-40-45300-0000-000000-000-611033-F1616	-$60.14	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1621	$230,389.68	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1622	$58,463.91	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1623	$11,257.01	$0.00	$0.00	$0.00	0%
Total Solid Waste:		**$5,562,376.90**	**$7,345,267.10**	**$6,632,338.00**	**$6,068,285.00**	**-8.5%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Public Works						
Solid Waste Disposal						
Regular Employees	540-40-45300-0000-000000-000-511100	$487,617.66	$535,423.16	$573,503.00	$627,648.00	9.4%
Overtime	540-40-45300-0000-000000-000-511300	$106,067.99	$77,664.97	$71,000.00	$71,000.00	0%
Health Insurance	540-40-45300-0000-000000-000-512110	$98,260.28	$96,488.45	$125,476.00	$169,988.00	35.5%
Life Insurance	540-40-45300-0000-000000-000-512120	$724.92	$780.86	$865.00	$876.00	1.3%
Social Security (FICA) contr	540-40-45300-0000-000000-000-512200	$43,300.03	$45,493.28	$43,873.00	$45,264.00	3.2%
Retirement Contributions	540-40-45300-0000-000000-000-512400	-$5,549.26	$283,495.07	$30,574.00	$74,851.00	144.8%
Worker's Compensation	540-40-45300-0000-000000-000-512700	$2,086.46	$2.00	$0.00	$0.00	0%
Other Employee Benefits	540-40-45300-0000-000000-000-512900	-$25,507.20	$15,573.88	$0.00	$0.00	0%
Professional/Contracted Srvcs	540-40-45300-0000-000000-000-521200	$1,000.00	$3,500.00	$20,000.00	$20,000.00	0%
Legal Services	540-40-45300-0000-000000-000-521210	$27,036.50	$63,027.39	$30,000.00	$30,000.00	0%
Architectural/Engineer Svcs	540-40-45300-0000-000000-000-521225	$682,291.58	$427,379.86	$750,000.00	$750,000.00	0%
Repairs & Maint-Equipment	540-40-45300-0000-000000-000-522210	$407,214.03	$336,640.79	$240,000.00	$240,000.00	0%
Repairs & Maint-Vehicles	540-40-45300-0000-000000-000-522215	$17,683.63	$53,297.97	$40,000.00	$40,000.00	0%
Repairs & Maint - Buildings	540-40-45300-0000-000000-000-522220	$11,392.54	$11,193.39	$10,000.00	$10,000.00	0%
Grounds Maintenance	540-40-45300-0000-000000-000-522230	$0.00	$667.50	$1,000.00	$1,000.00	0%
Maintenance Agreements	540-40-45300-0000-000000-000-522250	$78,348.40	$68,114.99	$70,000.00	$70,000.00	0%

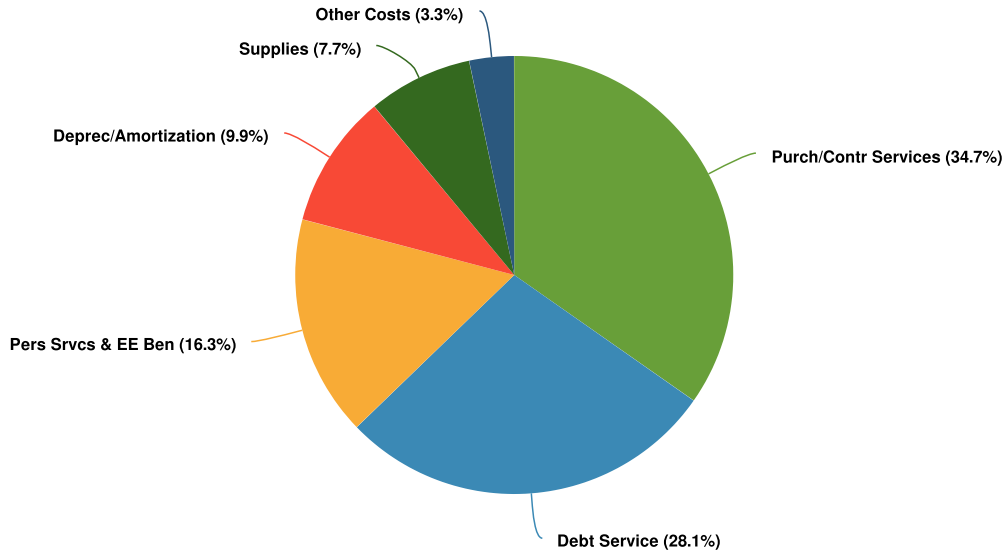
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Public Works Repairs	540-40-45300-0000-000000-000-522290	$0.00	$16,243.94	$0.00	$0.00	0%
Rental of Equipment & Vehicles	540-40-45300-0000-000000-000-522320	$212,281.25	$134,837.27	$75,000.00	$90,000.00	20%
Commercial Property	540-40-45300-0000-000000-000-523120	$822.20	$12,603.05	$1,000.00	$1,000.00	0%
General Liability	540-40-45300-0000-000000-000-523140	$1,453.87	$40,927.83	$8,905.00	$35,000.00	293%
Vehicle Insurance	540-40-45300-0000-000000-000-523150	$14,346.87	$10,196.92	$20,856.00	$20,000.00	-4.1%
Insurance Claims/Deductibles	540-40-45300-0000-000000-000-523190		$3,658.02		$0.00	N/A
Telephone/Pagers/Mobile	540-40-45300-0000-000000-000-523220	$3,003.38	$4,837.04	$3,000.00	$5,000.00	66.7%
Postage	540-40-45300-0000-000000-000-523230	$20.97	$148.93	$250.00	$250.00	0%
Advertising	540-40-45300-0000-000000-000-523300	$265.00	$0.00	$100.00	$100.00	0%
Travel Meals Lodging Mileage	540-40-45300-0000-000000-000-523500	$3,969.86	$7,097.31	$6,000.00	$8,000.00	33.3%
Dues & Fees	540-40-45300-0000-000000-000-523600	$1,916.00	$2,384.00	$2,000.00	$2,000.00	0%
Hazard Waste DNR Fee .65NT	540-40-45300-0000-000000-000-523630	$71,891.91	$72,080.28	$80,000.00	$80,000.00	0%
Landfill Closure 1.OONT	540-40-45300-0000-000000-000-523635	$1,031,375.83	$2,988,160.62	$200,000.00	$392,933.00	96.5%
Education & Training	540-40-45300-0000-000000-000-523700	$1,468.48	$4,810.00	$6,000.00	$6,000.00	0%
Contract Labor	540-40-45300-0000-000000-000-523850	$19,169.00	$56,544.40	$45,000.00	$200,000.00	344.4%
Other Contracted Services	540-40-45300-0000-000000-000-523900	$34,494.08	$83,334.08	$75,000.00	$75,000.00	0%
Credit Card Fees	540-40-45300-0000-000000-000-523905	$714.11	$815.45	$10,000.00	$10,000.00	0%
Wrecker Service	540-40-45300-0000-000000-000-523910	$1,795.00	$2,530.50	$500.00	$1,000.00	100%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Hauling	540-40-45300-0000-000000-000-523930	$19,580.00	$31,175.00	$20,000.00	$20,000.00	0%
Gen Operating Supplies & Mats	540-40-45300-0000-000000-000-531100	$27,781.46	$15,162.76	$25,000.00	$25,000.00	0%
Tires & Tubes	540-40-45300-0000-000000-000-531115	$3,023.58	$302.50	$1,500.00	$1,500.00	0%
Oil, Grease, Antifreeze	540-40-45300-0000-000000-000-531120	$0.00	$490.00	$1,000.00	$62,500.00	6,150%
Tags & Titles	540-40-45300-0000-000000-000-531160	$0.00	$152.00	$500.00	$500.00	0%
Energy - Water/Sewerage	540-40-45300-0000-000000-000-531210	$20,697.10	$25,044.75	$33,000.00	$33,000.00	0%
Energy - Electricity	540-40-45300-0000-000000-000-531230	$23,470.26	$24,681.73	$22,000.00	$13,651.00	-37.9%
Energy - Bottled Gas	540-40-45300-0000-000000-000-531240	$1,087.68	$512.37	$1,000.00	$1,000.00	0%
Gasoline/Diesel	540-40-45300-0000-000000-000-531270	$156,816.58	$212,949.07	$200,000.00	$200,000.00	0%
Food	540-40-45300-0000-000000-000-531300	$255.00	$887.14	$1,000.00	$1,000.00	0%
Books & Periodicals	540-40-45300-0000-000000-000-531400	$0.00	$0.00	$100.00	$100.00	0%
Small Equipment < $5,000	540-40-45300-0000-000000-000-531600	$8,375.50	$1,418.54	$5,000.00	$5,000.00	0%
Other Supplies/Parts	540-40-45300-0000-000000-000-531700	$83,411.53	$65,216.72	$70,000.00	$10,000.00	-85.7%
Uniforms	540-40-45300-0000-000000-000-531740	$16,014.05	$14,364.00	$17,500.00	$20,000.00	14.3%
Unpaved Roads	540-40-45300-0000-000000-000-534120	$85,435.91	$62,424.64	$50,000.00	$75,000.00	50%
Culverts	540-40-45300-0000-000000-000-534140	$8,296.00	$0.00	$15,000.00	$20,000.00	33.3%
Signs	540-40-45300-0000-000000-000-534170	$1,008.95	$160.00	$250.00	$250.00	0%
Depreciation	540-40-45300-0000-000000-000-561000	$631,824.98	$596,568.78	$600,000.00	$600,000.00	0%

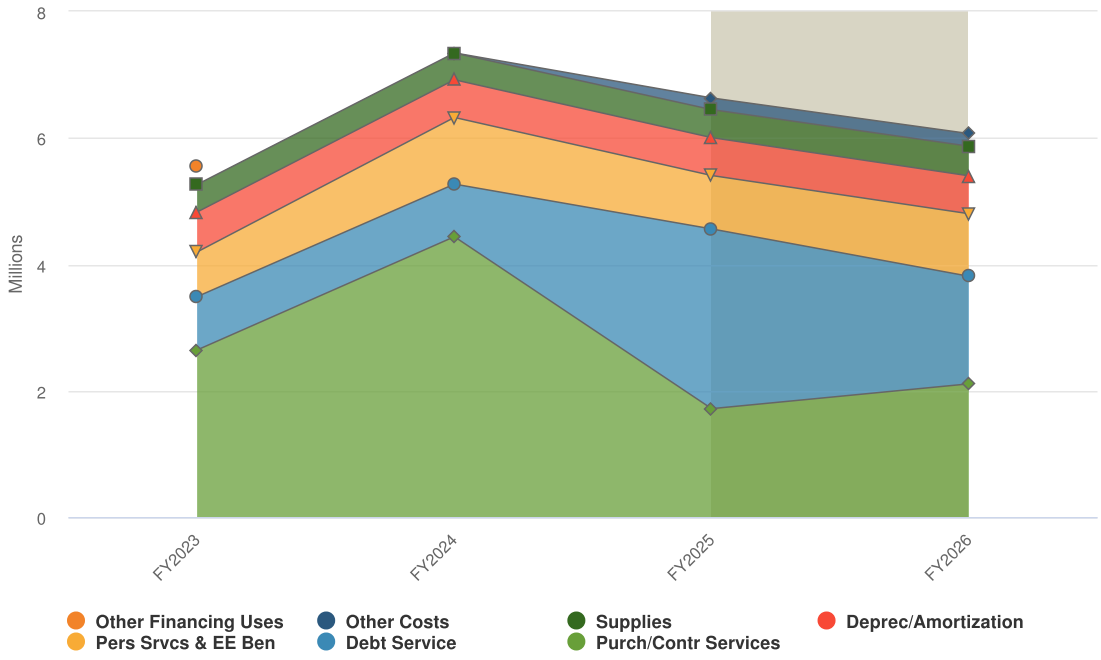
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Contingencies	540-40-45300-0000-000000-000-579000	$0.00	$1,428.45	$184,970.00	$200,000.00	8.1%
Principal - Bonds	540-40-45300-0000-000000-000-581100	$0.00	$0.00	$1,655,000.00	$685,000.00	-58.6%
Principal - Capital Leases	540-40-45300-0000-000000-000-581200	$0.00	$0.00	$95,588.00	$0.00	-100%
Principal - Notes Payable	540-40-45300-0000-000000-000-581300	$0.00	$0.00	$294,203.00	$298,416.00	1.4%
Interest - Bonds	540-40-45300-0000-000000-000-582100-D109	$763,507.89	$740,082.95	$707,827.00	$631,677.00	-10.8%
Interest - Capital Leases	540-40-45300-0000-000000-000-582200-D212	$7,088.32	$346.93	$0.00	$0.00	0%
Interest - Notes Payable	540-40-45300-0000-000000-000-582300-D606	$30,004.57	$28,679.61	$27,335.00	$25,970.00	-5%
Interest - Notes Payable	540-40-45300-0000-000000-000-582300-D608	$38,391.71	$60,615.96	$62,013.00	$59,161.00	-4.6%
Fiscal agent's fees	540-40-45300-0000-000000-000-583000-D109	$5,300.00	$2,650.00	$2,650.00	$2,650.00	0%
Oper Trsfr Out to Fund 302	540-40-45300-0000-000000-000-611033-F1616	-$60.14	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1621	$230,389.68	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1622	$58,463.91	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1623	$11,257.01	$0.00	$0.00	$0.00	0%
Total Solid Waste Disposal:		**$5,562,376.90**	**$7,345,267.10**	**$6,632,338.00**	**$6,068,285.00**	**-8.5%**
Total Public Works:		**$5,562,376.90**	**$7,345,267.10**	**$6,632,338.00**	**$6,068,285.00**	**-8.5%**
Total Expenditures:		**$5,562,376.90**	**$7,345,267.10**	**$6,632,338.00**	**$6,068,285.00**	**-8.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	540-40-45300-0000-000000-000-511100	$487,617.66	$535,423.16	$573,503.00	$627,648.00	9.4%
Overtime	540-40-45300-0000-000000-000-511300	$106,067.99	$77,664.97	$71,000.00	$71,000.00	0%
Health Insurance	540-40-45300-0000-000000-000-512110	$98,260.28	$96,488.45	$125,476.00	$169,988.00	35.5%
Life Insurance	540-40-45300-0000-000000-000-512120	$724.92	$780.86	$865.00	$876.00	1.3%
Social Security (FICA) contr	540-40-45300-0000-000000-000-512200	$43,300.03	$45,493.28	$43,873.00	$45,264.00	3.2%
Retirement Contributions	540-40-45300-0000-000000-000-512400	-$5,549.26	$283,495.07	$30,574.00	$74,851.00	144.8%
Worker's Compensation	540-40-45300-0000-000000-000-512700	$2,086.46	$2.00	$0.00	$0.00	0%
Other Employee Benefits	540-40-45300-0000-000000-000-512900	-$25,507.20	$15,573.88	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$707,000.88**	**$1,054,921.67**	**$845,291.00**	**$989,627.00**	**17.1%**
Purch/Contr Services						
Professional/Contracted Srvcs	540-40-45300-0000-000000-000-521200	$1,000.00	$3,500.00	$20,000.00	$20,000.00	0%
Legal Services	540-40-45300-0000-000000-000-521210	$27,036.50	$63,027.39	$30,000.00	$30,000.00	0%
Architectural/Engineer Svcs	540-40-45300-0000-000000-000-521225	$682,291.58	$427,379.86	$750,000.00	$750,000.00	0%
Repairs & Maint-Equipment	540-40-45300-0000-000000-000-522210	$407,214.03	$336,640.79	$240,000.00	$240,000.00	0%
Repairs & Maint-Vehicles	540-40-45300-0000-000000-000-522215	$17,683.63	$53,297.97	$40,000.00	$40,000.00	0%
Repairs & Maint - Buildings	540-40-45300-0000-000000-000-522220	$11,392.54	$11,193.39	$10,000.00	$10,000.00	0%
Grounds Maintenance	540-40-45300-0000-000000-000-522230	$0.00	$667.50	$1,000.00	$1,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Maintenance Agreements	540-40-45300-0000-000000-000-522250	$78,348.40	$68,114.99	$70,000.00	$70,000.00	0%
Public Works Repairs	540-40-45300-0000-000000-000-522290	$0.00	$16,243.94	$0.00	$0.00	0%
Rental of Equipment & Vehicles	540-40-45300-0000-000000-000-522320	$212,281.25	$134,837.27	$75,000.00	$90,000.00	20%
Commercial Property	540-40-45300-0000-000000-000-523120	$822.20	$12,603.05	$1,000.00	$1,000.00	0%
General Liability	540-40-45300-0000-000000-000-523140	$1,453.87	$40,927.83	$8,905.00	$35,000.00	293%
Vehicle Insurance	540-40-45300-0000-000000-000-523150	$14,346.87	$10,196.92	$20,856.00	$20,000.00	-4.1%
Insurance Claims/Deductibles	540-40-45300-0000-000000-000-523190		$3,658.02		$0.00	N/A
Telephone/Pagers/Mobile	540-40-45300-0000-000000-000-523220	$3,003.38	$4,837.04	$3,000.00	$5,000.00	66.7%
Postage	540-40-45300-0000-000000-000-523230	$20.97	$148.93	$250.00	$250.00	0%
Advertising	540-40-45300-0000-000000-000-523300	$265.00	$0.00	$100.00	$100.00	0%
Travel Meals Lodging Mileage	540-40-45300-0000-000000-000-523500	$3,969.86	$7,097.31	$6,000.00	$8,000.00	33.3%
Dues & Fees	540-40-45300-0000-000000-000-523600	$1,916.00	$2,384.00	$2,000.00	$2,000.00	0%
Hazard Waste DNR Fee .65NT	540-40-45300-0000-000000-000-523630	$71,891.91	$72,080.28	$80,000.00	$80,000.00	0%
Landfill Closure 1.OONT	540-40-45300-0000-000000-000-523635	$1,031,375.83	$2,988,160.62	$200,000.00	$392,933.00	96.5%
Education & Training	540-40-45300-0000-000000-000-523700	$1,468.48	$4,810.00	$6,000.00	$6,000.00	0%
Contract Labor	540-40-45300-0000-000000-000-523850	$19,169.00	$56,544.40	$45,000.00	$200,000.00	344.4%
Other Contracted Services	540-40-45300-0000-000000-000-523900	$34,494.08	$83,334.08	$75,000.00	$75,000.00	0%
Credit Card Fees	540-40-45300-0000-000000-000-523905	$714.11	$815.45	$10,000.00	$10,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Wrecker Service	540-40-45300-0000-000000-000-523910	$1,795.00	$2,530.50	$500.00	$1,000.00	100%
Hauling	540-40-45300-0000-000000-000-523930	$19,580.00	$31,175.00	$20,000.00	$20,000.00	0%
Total Purch/Contr Services:		**$2,643,534.49**	**$4,436,206.53**	**$1,714,611.00**	**$2,107,283.00**	**22.9%**
Supplies						
Gen Operating Supplies & Mats	540-40-45300-0000-000000-000-531100	$27,781.46	$15,162.76	$25,000.00	$25,000.00	0%
Tires & Tubes	540-40-45300-0000-000000-000-531115	$3,023.58	$302.50	$1,500.00	$1,500.00	0%
Oil, Grease, Antifreeze	540-40-45300-0000-000000-000-531120	$0.00	$490.00	$1,000.00	$62,500.00	6,150%
Tags & Titles	540-40-45300-0000-000000-000-531160	$0.00	$152.00	$500.00	$500.00	0%
Energy - Water/Sewerage	540-40-45300-0000-000000-000-531210	$20,697.10	$25,044.75	$33,000.00	$33,000.00	0%
Energy - Electricity	540-40-45300-0000-000000-000-531230	$23,470.26	$24,681.73	$22,000.00	$13,651.00	-37.9%
Energy - Bottled Gas	540-40-45300-0000-000000-000-531240	$1,087.68	$512.37	$1,000.00	$1,000.00	0%
Gasoline/Diesel	540-40-45300-0000-000000-000-531270	$156,816.58	$212,949.07	$200,000.00	$200,000.00	0%
Food	540-40-45300-0000-000000-000-531300	$255.00	$887.14	$1,000.00	$1,000.00	0%
Books & Periodicals	540-40-45300-0000-000000-000-531400	$0.00	$0.00	$100.00	$100.00	0%
Small Equipment < $5,000	540-40-45300-0000-000000-000-531600	$8,375.50	$1,418.54	$5,000.00	$5,000.00	0%
Other Supplies/Parts	540-40-45300-0000-000000-000-531700	$83,411.53	$65,216.72	$70,000.00	$10,000.00	-85.7%
Uniforms	540-40-45300-0000-000000-000-531740	$16,014.05	$14,364.00	$17,500.00	$20,000.00	14.3%
Unpaved Roads	540-40-45300-0000-000000-000-534120	$85,435.91	$62,424.64	$50,000.00	$75,000.00	50%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Culverts	540-40-45300-0000-000000-000-534140	$8,296.00	$0.00	$15,000.00	$20,000.00	33.3%
Signs	540-40-45300-0000-000000-000-534170	$1,008.95	$160.00	$250.00	$250.00	0%
Total Supplies:		**$435,673.60**	**$423,766.22**	**$442,850.00**	**$468,501.00**	**5.8%**
Deprec/Amortization						
Depreciation	540-40-45300-0000-000000-000-561000	$631,824.98	$596,568.78	$600,000.00	$600,000.00	0%
Total Deprec/Amortization:		**$631,824.98**	**$596,568.78**	**$600,000.00**	**$600,000.00**	**0%**
Other Costs						
Contingencies	540-40-45300-0000-000000-000-579000	$0.00	$1,428.45	$184,970.00	$200,000.00	8.1%
Total Other Costs:		**$0.00**	**$1,428.45**	**$184,970.00**	**$200,000.00**	**8.1%**
Debt Service						
Principal - Bonds	540-40-45300-0000-000000-000-581100	$0.00	$0.00	$1,655,000.00	$685,000.00	-58.6%
Principal - Capital Leases	540-40-45300-0000-000000-000-581200	$0.00	$0.00	$95,588.00	$0.00	-100%
Principal - Notes Payable	540-40-45300-0000-000000-000-581300	$0.00	$0.00	$294,203.00	$298,416.00	1.4%
Interest - Bonds	540-40-45300-0000-000000-000-582100-D109	$763,507.89	$740,082.95	$707,827.00	$631,677.00	-10.8%
Interest - Capital Leases	540-40-45300-0000-000000-000-582200-D212	$7,088.32	$346.93	$0.00	$0.00	0%
Interest - Notes Payable	540-40-45300-0000-000000-000-582300-D606	$30,004.57	$28,679.61	$27,335.00	$25,970.00	-5%
Interest - Notes Payable	540-40-45300-0000-000000-000-582300-D608	$38,391.71	$60,615.96	$62,013.00	$59,161.00	-4.6%
Fiscal agent's fees	540-40-45300-0000-000000-000-583000-D109	$5,300.00	$2,650.00	$2,650.00	$2,650.00	0%
Total Debt Service:		**$844,292.49**	**$832,375.45**	**$2,844,616.00**	**$1,702,874.00**	**-40.1%**
Other Financing Uses						
Oper Trsfr Out to Fund 302	540-40-45300-0000-000000-000-611033-F1616	-$60.14	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1621	$230,389.68	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1622	$58,463.91	$0.00	$0.00	$0.00	0%
Oper Trsfr Out to FEMA	540-40-45300-0000-000000-000-611033-F1623	$11,257.01	$0.00	$0.00	$0.00	0%
Total Other Financing Uses:		**$300,050.46**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$5,562,376.90**	**$7,345,267.10**	**$6,632,338.00**	**$6,068,285.00**	**-8.5%**

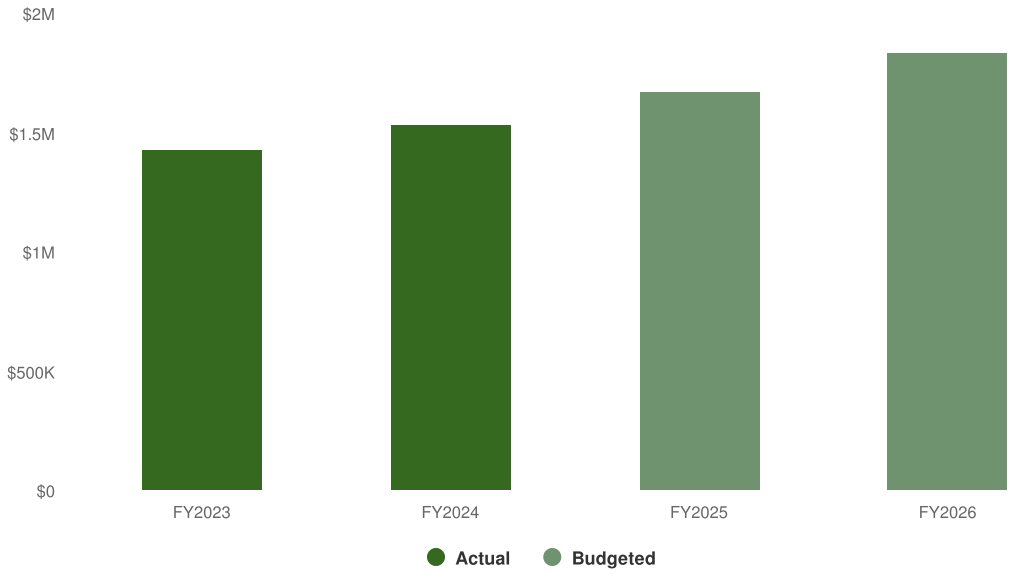
Recycling Centers (45500)

Matthew Dolan
Solid Waste Manager

Expenditures Summary

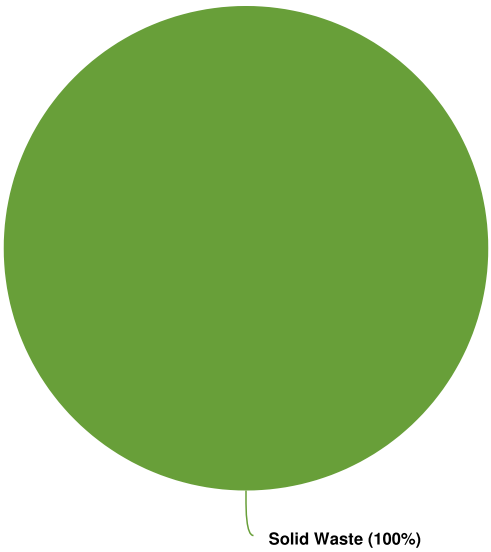
$1,836,745 **$161,731**
(9.66% vs. prior year)

Recycling Centers (45500) Proposed and Historical Budget vs. Actual

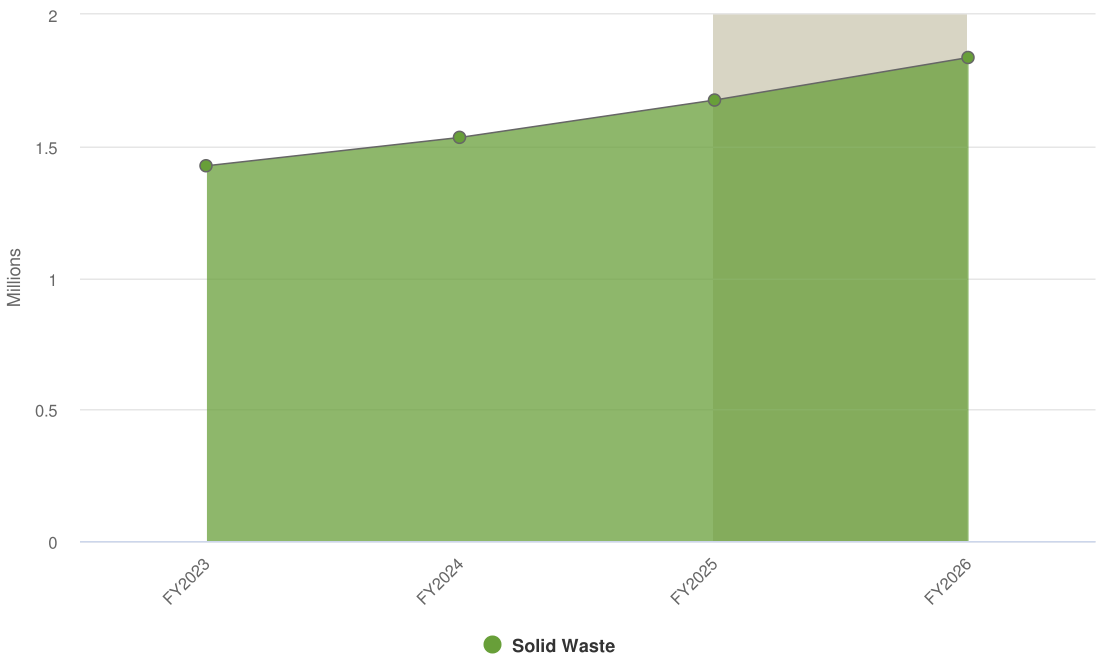


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



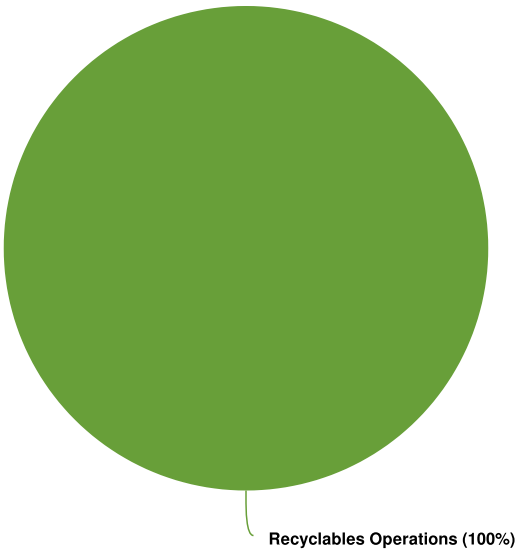
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Solid Waste						
Regular Employees	540-40-45500-0000-000000-000-511100	$141,378.41	$161,119.34	$167,006.00	$216,330.00	29.5%
Overtime	540-40-45500-0000-000000-000-511300	$17,260.92	$12,821.41	$20,000.00	$20,000.00	0%
Health Insurance	540-40-45500-0000-000000-000-512110	$62,788.92	$58,364.46	$56,068.00	$82,508.00	47.2%
Life Insurance	540-40-45500-0000-000000-000-512120	$281.87	$299.35	$333.00	$333.00	0%
Social Security (FICA) contr	540-40-45500-0000-000000-000-512200	$10,783.09	$12,540.41	$12,068.00	$15,412.00	27.7%
Retirement Contributions	540-40-45500-0000-000000-000-512400	$8,698.80	$9,308.84	$8,833.00	$32,742.00	270.7%
Worker's Compensation	540-40-45500-0000-000000-000-512700	$0.00	$381.64	$0.00	$0.00	0%
Other Employee Benefits	540-40-45500-0000-000000-000-512900	$0.00	$4,229.59	$0.00	$0.00	0%
Disposal/Garbage Pick Up Svcs	540-40-45500-0000-000000-000-522110	$550,052.22	$541,948.00	$619,500.00	$651,000.00	5.1%
Repairs & Maint-Equipment	540-40-45500-0000-000000-000-522210	$27,535.59	$11,785.39	$60,000.00	$50,000.00	-16.7%
Repairs & Maint-Vehicles	540-40-45500-0000-000000-000-522215	$72,087.01	$104,773.70	$70,000.00	$90,000.00	28.6%
Repairs & Maint - Buildings	540-40-45500-0000-000000-000-522220	$8,782.45	$9,565.38	$72,000.00	$50,000.00	-30.6%
Grounds Maintenance	540-40-45500-0000-000000-000-522230	$4,640.27	$3,290.00	$12,000.00	$10,000.00	-16.7%
Commercial Property	540-40-45500-0000-000000-000-523120	$181.77	$205.01	$220.00	$220.00	0%
General Liability	540-40-45500-0000-000000-000-523140	$532.79	$81.28	$2,968.00	$3,000.00	1.1%
Vehicle Insurance	540-40-45500-0000-000000-000-523150	$13,151.29	$9,276.84	$19,118.00	$20,000.00	4.6%
Telephone/Pagers/Mobile	540-40-45500-0000-000000-000-523220	$443.55	$5,157.89	$2,000.00	$15,000.00	650%
Postage	540-40-45500-0000-000000-000-523230-Decal	$680.43	$737.28	$750.00	$800.00	6.7%
Advertising	540-40-45500-0000-000000-000-523300-F1622	$600.00	$0.00	$100.00	$100.00	0%
Dues & Fees	540-40-45500-0000-000000-000-523600	$639.16	$0.00	$0.00	$0.00	0%
Contract Labor	540-40-45500-0000-000000-000-523850	$0.00	$420,113.53	$393,500.00	$420,000.00	6.7%
Contract Labor	540-40-45500-0000-000000-000-523850-Decal	$383,100.72	$0.00	$0.00	$0.00	0%
Other Contracted Services	540-40-45500-0000-000000-000-523900	$12,031.60	$16,081.58	$25,000.00	$25,000.00	0%

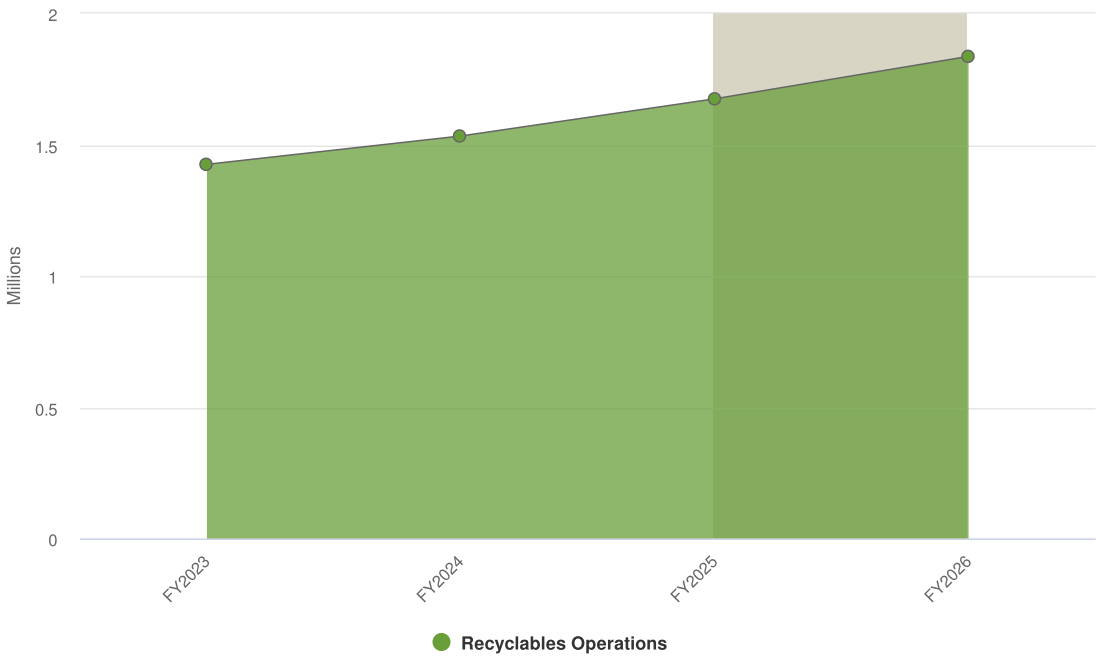
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Credit Card Fees	540-40-45500-0000-000000-000-523905-Decal	$6,932.70	$9,249.02	$15,000.00	$15,000.00	0%
Wrecker Service	540-40-45500-0000-000000-000-523910	$3,690.00	$1,425.00	$2,000.00	$2,000.00	0%
Tire Disposal	540-40-45500-0000-000000-000-523935	$12,847.50	$31,400.00	$12,000.00	$12,000.00	0%
Gen Operating Supplies & Mats	540-40-45500-0000-000000-000-531100	$4,706.14	$13,133.37	$10,000.00	$10,000.00	0%
Energy - Water/Sewerage	540-40-45500-0000-000000-000-531210	$2,952.10	$1,956.01	$4,000.00	$4,000.00	0%
Energy - Electricity	540-40-45500-0000-000000-000-531230	$21,346.84	$17,955.71	$22,000.00	$22,000.00	0%
Gasoline/Diesel	540-40-45500-0000-000000-000-531270	$55,369.18	$57,611.21	$62,500.00	$62,500.00	0%
Small Equipment < $5,000	540-40-45500-0000-000000-000-531600	$0.00	$16,945.15	$1,000.00	$1,000.00	0%
Other Supplies/Parts	540-40-45500-0000-000000-000-531700	$648.91	$484.02	$3,000.00	$3,000.00	0%
Unpaved Roads	540-40-45500-0000-000000-000-534120	$0.00	$0.00	$1,800.00	$1,800.00	0%
Signs	540-40-45500-0000-000000-000-534170	$1,320.00	$1,153.88	$250.00	$1,000.00	300%
Total Solid Waste:		**$1,425,464.23**	**$1,533,394.29**	**$1,675,014.00**	**$1,836,745.00**	**9.7%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

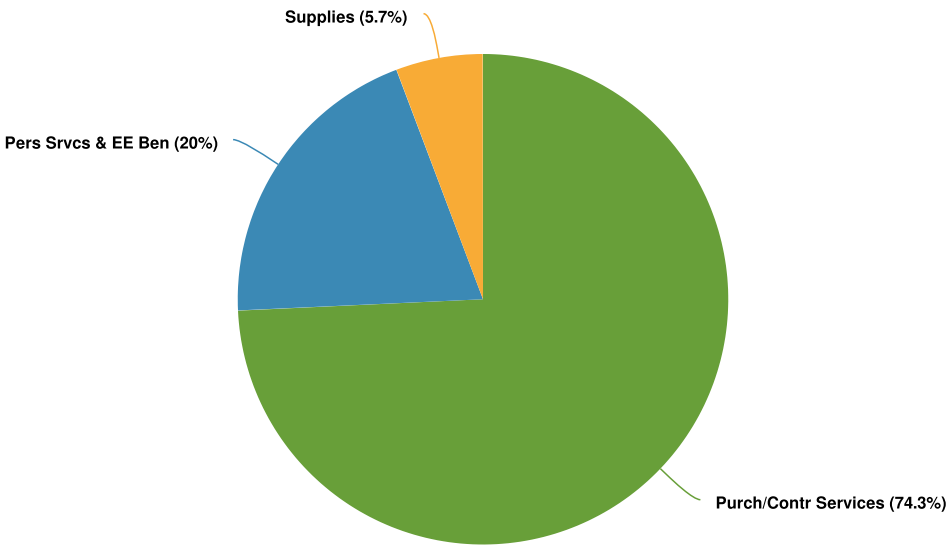
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Public Works						
Recyclables Operations						
Regular Employees	540-40-45500-0000-000000-000-511100	$141,378.41	$161,119.34	$167,006.00	$216,330.00	29.5%
Overtime	540-40-45500-0000-000000-000-511300	$17,260.92	$12,821.41	$20,000.00	$20,000.00	0%
Health Insurance	540-40-45500-0000-000000-000-512110	$62,788.92	$58,364.46	$56,068.00	$82,508.00	47.2%
Life Insurance	540-40-45500-0000-000000-000-512120	$281.87	$299.35	$333.00	$333.00	0%
Social Security (FICA) contr	540-40-45500-0000-000000-000-512200	$10,783.09	$12,540.41	$12,068.00	$15,412.00	27.7%
Retirement Contributions	540-40-45500-0000-000000-000-512400	$8,698.80	$9,308.84	$8,833.00	$32,742.00	270.7%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Worker's Compensation	540-40-45500-0000-000000-000-512700	$0.00	$381.64	$0.00	$0.00	0%
Other Employee Benefits	540-40-45500-0000-000000-000-512900	$0.00	$4,229.59	$0.00	$0.00	0%
Disposal/Garbage Pick Up Svcs	540-40-45500-0000-000000-000-522110	$550,052.22	$541,948.00	$619,500.00	$651,000.00	5.1%
Repairs & Maint-Equipment	540-40-45500-0000-000000-000-522210	$27,535.59	$11,785.39	$60,000.00	$50,000.00	-16.7%
Repairs & Maint-Vehicles	540-40-45500-0000-000000-000-522215	$72,087.01	$104,773.70	$70,000.00	$90,000.00	28.6%
Repairs & Maint - Buildings	540-40-45500-0000-000000-000-522220	$8,782.45	$9,565.38	$72,000.00	$50,000.00	-30.6%
Grounds Maintenance	540-40-45500-0000-000000-000-522230	$4,640.27	$3,290.00	$12,000.00	$10,000.00	-16.7%
Commercial Property	540-40-45500-0000-000000-000-523120	$181.77	$205.01	$220.00	$220.00	0%
General Liability	540-40-45500-0000-000000-000-523140	$532.79	$81.28	$2,968.00	$3,000.00	1.1%
Vehicle Insurance	540-40-45500-0000-000000-000-523150	$13,151.29	$9,276.84	$19,118.00	$20,000.00	4.6%
Telephone/Pagers/Mobile	540-40-45500-0000-000000-000-523220	$443.55	$5,157.89	$2,000.00	$15,000.00	650%
Postage	540-40-45500-0000-000000-000-523230-Decal	$680.43	$737.28	$750.00	$800.00	6.7%
Advertising	540-40-45500-0000-000000-000-523300-F1622	$600.00	$0.00	$100.00	$100.00	0%
Dues & Fees	540-40-45500-0000-000000-000-523600	$639.16	$0.00	$0.00	$0.00	0%
Contract Labor	540-40-45500-0000-000000-000-523850	$0.00	$420,113.53	$393,500.00	$420,000.00	6.7%
Contract Labor	540-40-45500-0000-000000-000-523850-Decal	$383,100.72	$0.00	$0.00	$0.00	0%
Other Contracted Services	540-40-45500-0000-000000-000-523900	$12,031.60	$16,081.58	$25,000.00	$25,000.00	0%
Credit Card Fees	540-40-45500-0000-000000-000-523905-Decal	$6,932.70	$9,249.02	$15,000.00	$15,000.00	0%

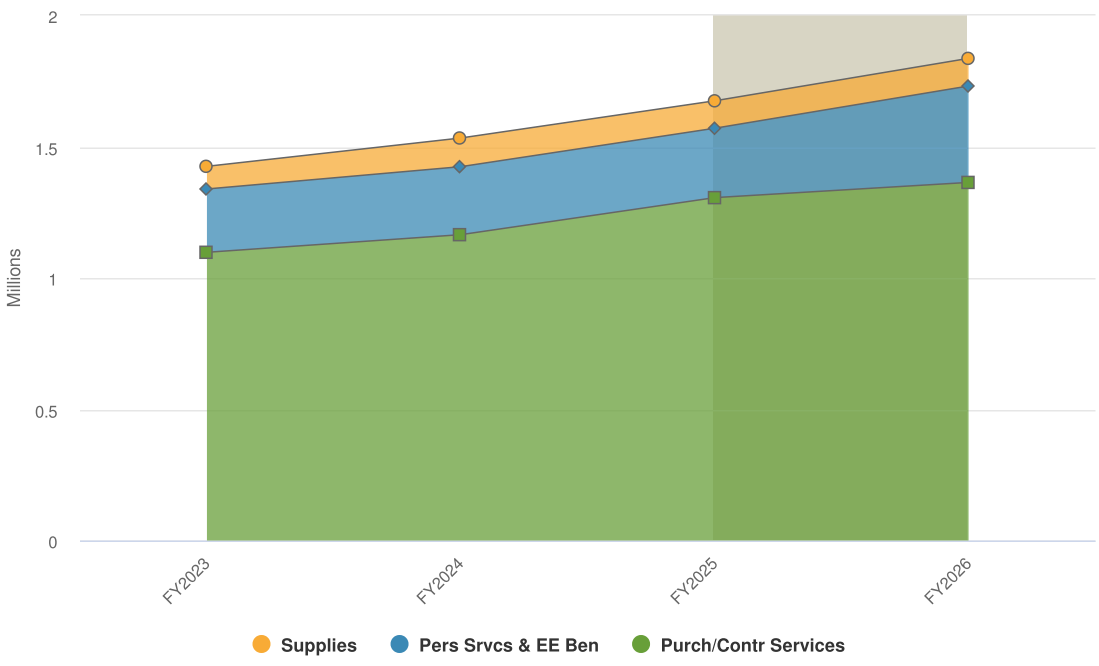
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Wrecker Service	540-40-45500-0000-000000-000-523910	$3,690.00	$1,425.00	$2,000.00	$2,000.00	0%
Tire Disposal	540-40-45500-0000-000000-000-523935	$12,847.50	$31,400.00	$12,000.00	$12,000.00	0%
Gen Operating Supplies & Mats	540-40-45500-0000-000000-000-531100	$4,706.14	$13,133.37	$10,000.00	$10,000.00	0%
Energy - Water/Sewerage	540-40-45500-0000-000000-000-531210	$2,952.10	$1,956.01	$4,000.00	$4,000.00	0%
Energy - Electricity	540-40-45500-0000-000000-000-531230	$21,346.84	$17,955.71	$22,000.00	$22,000.00	0%
Gasoline/Diesel	540-40-45500-0000-000000-000-531270	$55,369.18	$57,611.21	$62,500.00	$62,500.00	0%
Small Equipment < $5,000	540-40-45500-0000-000000-000-531600	$0.00	$16,945.15	$1,000.00	$1,000.00	0%
Other Supplies/Parts	540-40-45500-0000-000000-000-531700	$648.91	$484.02	$3,000.00	$3,000.00	0%
Unpaved Roads	540-40-45500-0000-000000-000-534120	$0.00	$0.00	$1,800.00	$1,800.00	0%
Signs	540-40-45500-0000-000000-000-534170	$1,320.00	$1,153.88	$250.00	$1,000.00	300%
Total Recyclables Operations:		**$1,425,464.23**	**$1,533,394.29**	**$1,675,014.00**	**$1,836,745.00**	**9.7%**
Total Public Works:		**$1,425,464.23**	**$1,533,394.29**	**$1,675,014.00**	**$1,836,745.00**	**9.7%**
Total Expenditures:		**$1,425,464.23**	**$1,533,394.29**	**$1,675,014.00**	**$1,836,745.00**	**9.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	540-40-45500-0000-000000-000-511100	$141,378.41	$161,119.34	$167,006.00	$216,330.00	29.5%
Overtime	540-40-45500-0000-000000-000-511300	$17,260.92	$12,821.41	$20,000.00	$20,000.00	0%
Health Insurance	540-40-45500-0000-000000-000-512110	$62,788.92	$58,364.46	$56,068.00	$82,508.00	47.2%
Life Insurance	540-40-45500-0000-000000-000-512120	$281.87	$299.35	$333.00	$333.00	0%
Social Security (FICA) contr	540-40-45500-0000-000000-000-512200	$10,783.09	$12,540.41	$12,068.00	$15,412.00	27.7%
Retirement Contributions	540-40-45500-0000-000000-000-512400	$8,698.80	$9,308.84	$8,833.00	$32,742.00	270.7%
Worker's Compensation	540-40-45500-0000-000000-000-512700	$0.00	$381.64	$0.00	$0.00	0%
Other Employee Benefits	540-40-45500-0000-000000-000-512900	$0.00	$4,229.59	$0.00	$0.00	0%
Total Pers Srvcs & EE Ben:		**$241,192.01**	**$259,065.04**	**$264,308.00**	**$367,325.00**	**39%**
Purch/Contr Services						
Disposal/Garbage Pick Up Svcs	540-40-45500-0000-000000-000-522110	$550,052.22	$541,948.00	$619,500.00	$651,000.00	5.1%
Repairs & Maint-Equipment	540-40-45500-0000-000000-000-522210	$27,535.59	$11,785.39	$60,000.00	$50,000.00	-16.7%
Repairs & Maint-Vehicles	540-40-45500-0000-000000-000-522215	$72,087.01	$104,773.70	$70,000.00	$90,000.00	28.6%
Repairs & Maint - Buildings	540-40-45500-0000-000000-000-522220	$8,782.45	$9,565.38	$72,000.00	$50,000.00	-30.6%
Grounds Maintenance	540-40-45500-0000-000000-000-522230	$4,640.27	$3,290.00	$12,000.00	$10,000.00	-16.7%
Commercial Property	540-40-45500-0000-000000-000-523120	$181.77	$205.01	$220.00	$220.00	0%
General Liability	540-40-45500-0000-000000-000-523140	$532.79	$81.28	$2,968.00	$3,000.00	1.1%
Vehicle Insurance	540-40-45500-0000-000000-000-523150	$13,151.29	$9,276.84	$19,118.00	$20,000.00	4.6%
Telephone/Pagers/Mobile	540-40-45500-0000-000000-000-523220	$443.55	$5,157.89	$2,000.00	$15,000.00	650%
Postage	540-40-45500-0000-000000-000-523230-Decal	$680.43	$737.28	$750.00	$800.00	6.7%
Advertising	540-40-45500-0000-000000-000-523300-F1622	$600.00	$0.00	$100.00	$100.00	0%
Dues & Fees	540-40-45500-0000-000000-000-523600	$639.16	$0.00	$0.00	$0.00	0%
Contract Labor	540-40-45500-0000-000000-000-523850	$0.00	$420,113.53	$393,500.00	$420,000.00	6.7%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Contract Labor	540-40-45500-0000-000000-000-523850-Decal	$383,100.72	$0.00	$0.00	$0.00	0%
Other Contracted Services	540-40-45500-0000-000000-000-523900	$12,031.60	$16,081.58	$25,000.00	$25,000.00	0%
Credit Card Fees	540-40-45500-0000-000000-000-523905-Decal	$6,932.70	$9,249.02	$15,000.00	$15,000.00	0%
Wrecker Service	540-40-45500-0000-000000-000-523910	$3,690.00	$1,425.00	$2,000.00	$2,000.00	0%
Tire Disposal	540-40-45500-0000-000000-000-523935	$12,847.50	$31,400.00	$12,000.00	$12,000.00	0%
Total Purch/Contr Services:		**$1,097,929.05**	**$1,165,089.90**	**$1,306,156.00**	**$1,364,120.00**	**4.4%**
Supplies						
Gen Operating Supplies & Mats	540-40-45500-0000-000000-000-531100	$4,706.14	$13,133.37	$10,000.00	$10,000.00	0%
Energy - Water/Sewerage	540-40-45500-0000-000000-000-531210	$2,952.10	$1,956.01	$4,000.00	$4,000.00	0%
Energy - Electricity	540-40-45500-0000-000000-000-531230	$21,346.84	$17,955.71	$22,000.00	$22,000.00	0%
Gasoline/Diesel	540-40-45500-0000-000000-000-531270	$55,369.18	$57,611.21	$62,500.00	$62,500.00	0%
Small Equipment < $5,000	540-40-45500-0000-000000-000-531600	$0.00	$16,945.15	$1,000.00	$1,000.00	0%
Other Supplies/Parts	540-40-45500-0000-000000-000-531700	$648.91	$484.02	$3,000.00	$3,000.00	0%
Unpaved Roads	540-40-45500-0000-000000-000-534120	$0.00	$0.00	$1,800.00	$1,800.00	0%
Signs	540-40-45500-0000-000000-000-534170	$1,320.00	$1,153.88	$250.00	$1,000.00	300%
Total Supplies:		**$86,343.17**	**$109,239.35**	**$104,550.00**	**$105,300.00**	**0.7%**
Total Expense Objects:		**$1,425,464.23**	**$1,533,394.29**	**$1,675,014.00**	**$1,836,745.00**	**9.7%**

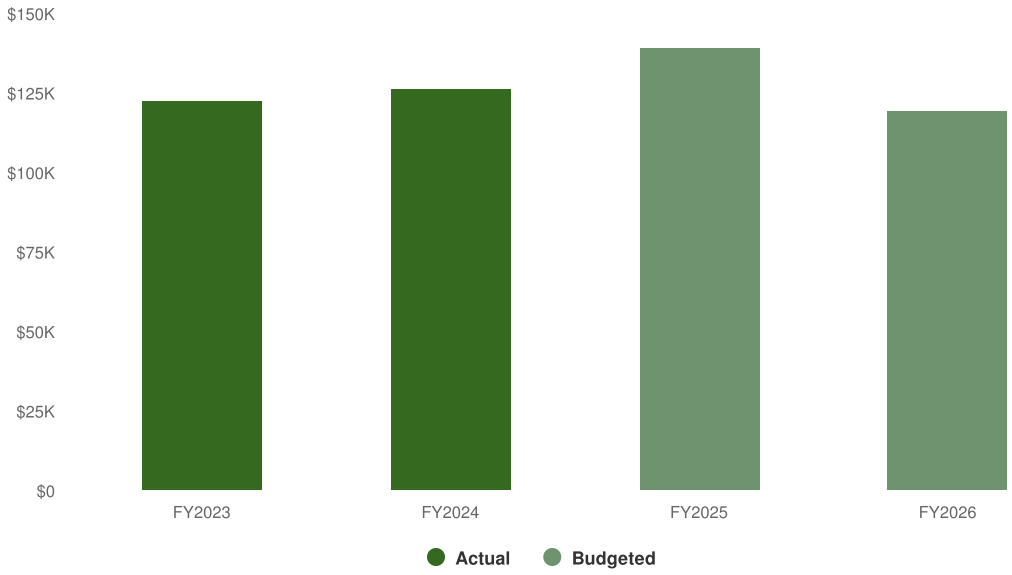
Factory Shoals (62200)

James Brown
Water Resources Director

Expenditures Summary

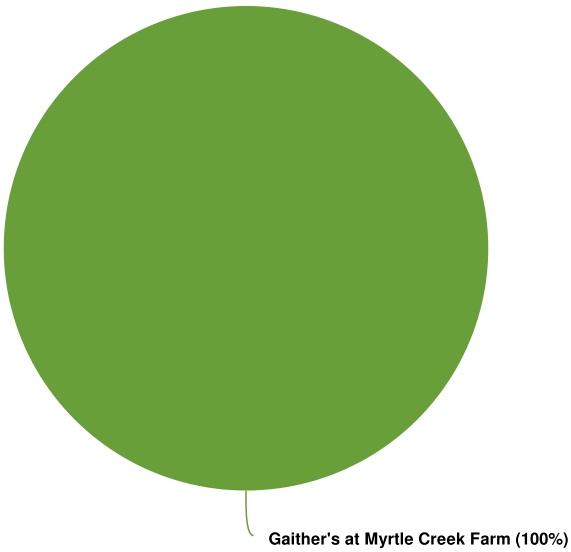
$119,494 **-$19,770**
(-14.20% vs. prior year)

Factory Shoals (62200) Proposed and Historical Budget vs. Actual

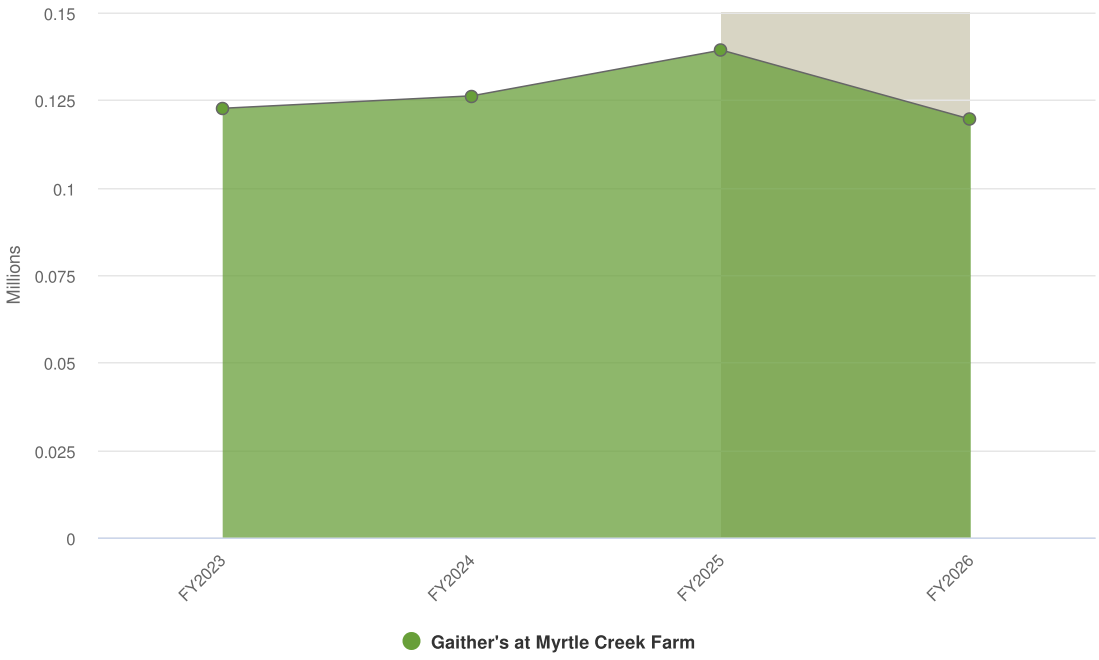


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



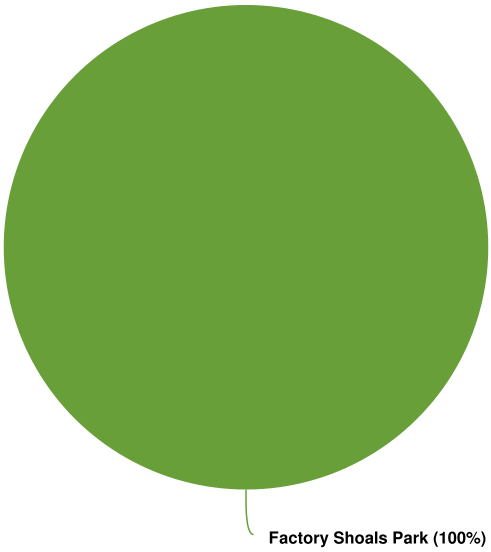
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Gaither's at Myrtle Creek Farm						
Regular Employees	556-60-62200-0000-000000-000-511100	$44,419.86	$45,900.10	$47,972.00	$50,306.00	4.9%
Overtime	556-60-62200-0000-000000-000-511300	$1,185.70	$2,648.46	$2,500.00	$2,500.00	0%
Health Insurance	556-60-62200-0000-000000-000-512110	$16,809.12	$17,291.41	$19,116.00	$0.00	-100%
Life Insurance	556-60-62200-0000-000000-000-512120	$87.79	$85.20	$172.00	$0.00	-100%
Social Security (FICA) contr	556-60-62200-0000-000000-000-512200	$3,166.85	$3,522.62	$6,666.00	$3,615.00	-45.8%
Retirement Contributions	556-60-62200-0000-000000-000-512400	-$1,042.73	$2,912.95	$8,785.00	$9,020.00	2.7%
Other Employee Benefits	556-60-62200-0000-000000-000-512900	$2,688.67	$4,198.11	$500.00	$500.00	0%
Disposal/Garbage Pick Up Svcs	556-60-62200-0000-000000-000-522110	$622.20	$717.92	$1,000.00	$1,000.00	0%
Repairs & Maint - Equipment	556-60-62200-0000-000000-000-522210	$2,436.50	$3,885.92	$2,500.00	$2,500.00	0%
Repairs & Maint-Vehicles	556-60-62200-0000-000000-000-522215	$784.28	$945.60	$500.00	$500.00	0%
Repairs & Maint - Buildings	556-60-62200-0000-000000-000-522220	$14,481.52	$3,045.00	$6,000.00	$6,000.00	0%
Grounds Maintenance	556-60-62200-0000-000000-000-522230	$14,934.24	$15,013.47	$14,253.00	$14,253.00	0%
Public Works Repairs	556-60-62200-0000-000000-000-522290	$0.00	$701.68	$2,500.00	$2,500.00	0%
Rental of Equipment & Vehicles	556-60-62200-0000-000000-000-522320	$0.00	$40.38	$0.00	$0.00	0%
Commercial Property	556-60-62200-0000-000000-000-523120	$644.32	$727.01	$600.00	$600.00	0%
General Liability	556-60-62200-0000-000000-000-523140	$225.76	$27.09	$800.00	$800.00	0%
Vehicle Insurance	556-60-62200-0000-000000-000-523150	$3,405.39	$2,208.23	$3,000.00	$3,000.00	0%
Telephone/Pagers/Mobile	556-60-62200-0000-000000-000-523220	$675.18	$620.69	$600.00	$600.00	0%
Other Contracted Services	556-60-62200-0000-000000-000-523900	$0.00	$0.00	$1,500.00	$1,500.00	0%
Gen Operating Supplies & Mats	556-60-62200-0000-000000-000-531100	$5,544.67	$8,867.98	$7,000.00	$7,000.00	0%
Tires & Tubes	556-60-62200-0000-000000-000-531115	$751.50	$0.00	$1,250.00	$1,250.00	0%
Energy - Water/Sewerage	556-60-62200-0000-000000-000-531210	$2,223.90	$2,290.80	$1,750.00	$1,750.00	0%
Energy - Electricity	556-60-62200-0000-000000-000-531230	$4,684.67	$4,782.82	$4,800.00	$4,800.00	0%
Gasoline/Diesel	556-60-62200-0000-000000-000-531270	$3,321.04	$3,742.61	$3,000.00	$3,000.00	0%

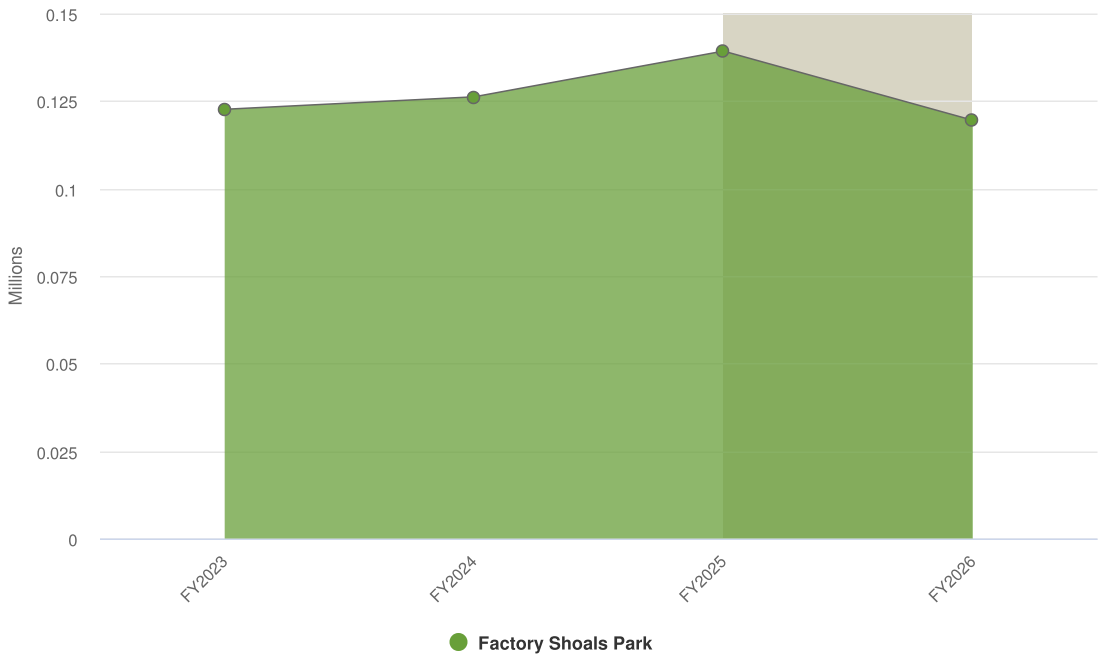
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Small Equipment < $5,000	556-60-62200-0000-000000-000-531600	$429.98	$2,020.09	$1,500.00	$1,500.00	0%
Uniforms	556-60-62200-0000-000000-000-531740	$150.00	$0.00	$500.00	$500.00	0%
Signs	556-60-62200-0000-000000-000-534170	$0.00	$0.00	$500.00	$500.00	0%
Total Gaither's at Myrtle Creek Farm:		**$122,630.41**	**$126,196.14**	**$139,264.00**	**$119,494.00**	**-14.2%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



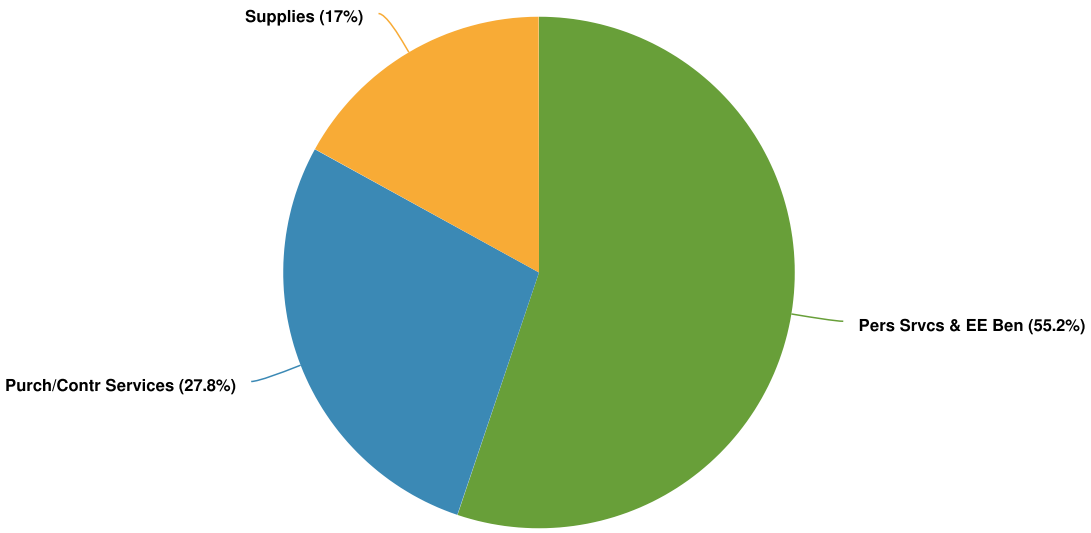
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Culture/Recreation						
Factory Shoals Park						
Regular Employees	556-60-62200-0000-000000-000-511100	$44,419.86	$45,900.10	$47,972.00	$50,306.00	4.9%
Overtime	556-60-62200-0000-000000-000-511300	$1,185.70	$2,648.46	$2,500.00	$2,500.00	0%
Health Insurance	556-60-62200-0000-000000-000-512110	$16,809.12	$17,291.41	$19,116.00	$0.00	-100%
Life Insurance	556-60-62200-0000-000000-000-512120	$87.79	$85.20	$172.00	$0.00	-100%
Social Security (FICA) contr	556-60-62200-0000-000000-000-512200	$3,166.85	$3,522.62	$6,666.00	$3,615.00	-45.8%
Retirement Contributions	556-60-62200-0000-000000-000-512400	-$1,042.73	$2,912.95	$8,785.00	$9,020.00	2.7%
Other Employee Benefits	556-60-62200-0000-000000-000-512900	$2,688.67	$4,198.11	$500.00	$500.00	0%
Disposal/Garbage Pick Up Svcs	556-60-62200-0000-000000-000-522110	$622.20	$717.92	$1,000.00	$1,000.00	0%
Repairs & Maint - Equipment	556-60-62200-0000-000000-000-522210	$2,436.50	$3,885.92	$2,500.00	$2,500.00	0%

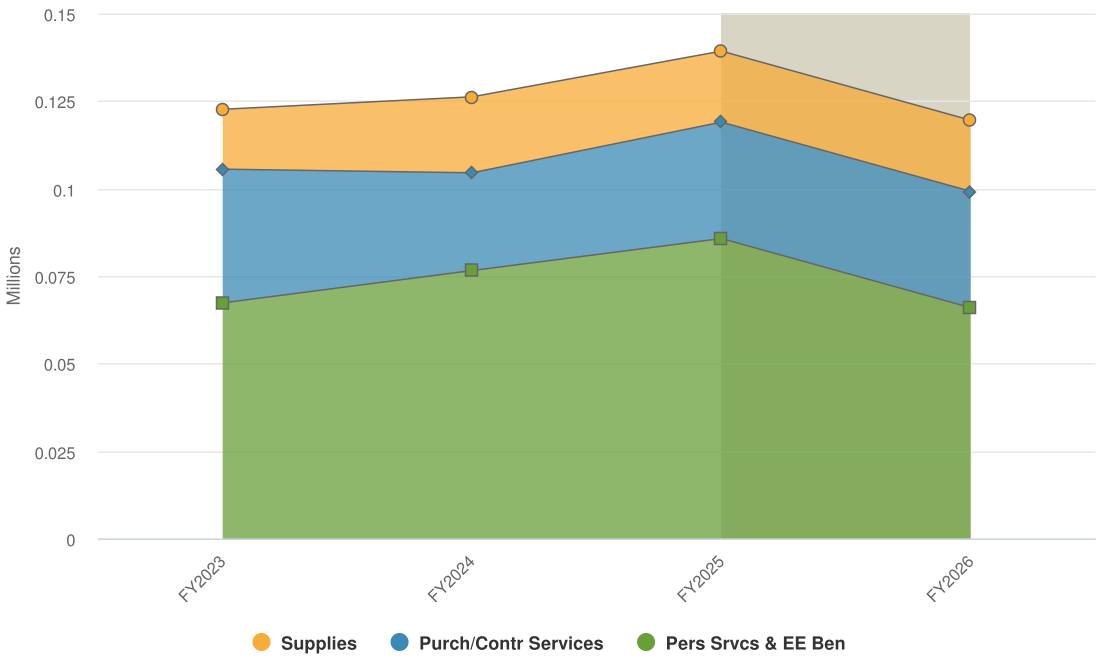
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Repairs & Maint-Vehicles	556-60-62200-0000-000000-000-522215	$784.28	$945.60	$500.00	$500.00	0%
Repairs & Maint - Buildings	556-60-62200-0000-000000-000-522220	$14,481.52	$3,045.00	$6,000.00	$6,000.00	0%
Grounds Maintenance	556-60-62200-0000-000000-000-522230	$14,934.24	$15,013.47	$14,253.00	$14,253.00	0%
Public Works Repairs	556-60-62200-0000-000000-000-522290	$0.00	$701.68	$2,500.00	$2,500.00	0%
Rental of Equipment & Vehicles	556-60-62200-0000-000000-000-522320	$0.00	$40.38	$0.00	$0.00	0%
Commercial Property	556-60-62200-0000-000000-000-523120	$644.32	$727.01	$600.00	$600.00	0%
General Liability	556-60-62200-0000-000000-000-523140	$225.76	$27.09	$800.00	$800.00	0%
Vehicle Insurance	556-60-62200-0000-000000-000-523150	$3,405.39	$2,208.23	$3,000.00	$3,000.00	0%
Telephone/Pagers/Mobile	556-60-62200-0000-000000-000-523220	$675.18	$620.69	$600.00	$600.00	0%
Other Contracted Services	556-60-62200-0000-000000-000-523900	$0.00	$0.00	$1,500.00	$1,500.00	0%
Gen Operating Supplies & Mats	556-60-62200-0000-000000-000-531100	$5,544.67	$8,867.98	$7,000.00	$7,000.00	0%
Tires & Tubes	556-60-62200-0000-000000-000-531115	$751.50	$0.00	$1,250.00	$1,250.00	0%
Energy - Water/Sewerage	556-60-62200-0000-000000-000-531210	$2,223.90	$2,290.80	$1,750.00	$1,750.00	0%
Energy - Electricity	556-60-62200-0000-000000-000-531230	$4,684.67	$4,782.82	$4,800.00	$4,800.00	0%
Gasoline/Diesel	556-60-62200-0000-000000-000-531270	$3,321.04	$3,742.61	$3,000.00	$3,000.00	0%
Small Equipment < $5,000	556-60-62200-0000-000000-000-531600	$429.98	$2,020.09	$1,500.00	$1,500.00	0%
Uniforms	556-60-62200-0000-000000-000-531740	$150.00	$0.00	$500.00	$500.00	0%
Signs	556-60-62200-0000-000000-000-534170	$0.00	$0.00	$500.00	$500.00	0%
Total Factory Shoals Park:		**$122,630.41**	**$126,196.14**	**$139,264.00**	**$119,494.00**	**-14.2%**
Total Culture/Recreation:		**$122,630.41**	**$126,196.14**	**$139,264.00**	**$119,494.00**	**-14.2%**
Total Expenditures:		**$122,630.41**	**$126,196.14**	**$139,264.00**	**$119,494.00**	**-14.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Pers Srvcs & EE Ben						
Regular Employees	556-60-62200-0000-000000-000-511100	$44,419.86	$45,900.10	$47,972.00	$50,306.00	4.9%
Overtime	556-60-62200-0000-000000-000-511300	$1,185.70	$2,648.46	$2,500.00	$2,500.00	0%
Health Insurance	556-60-62200-0000-000000-000-512110	$16,809.12	$17,291.41	$19,116.00	$0.00	-100%
Life Insurance	556-60-62200-0000-000000-000-512120	$87.79	$85.20	$172.00	$0.00	-100%
Social Security (FICA) contr	556-60-62200-0000-000000-000-512200	$3,166.85	$3,522.62	$6,666.00	$3,615.00	-45.8%
Retirement Contributions	556-60-62200-0000-000000-000-512400	-$1,042.73	$2,912.95	$8,785.00	$9,020.00	2.7%
Other Employee Benefits	556-60-62200-0000-000000-000-512900	$2,688.67	$4,198.11	$500.00	$500.00	0%
Total Pers Srvcs & EE Ben:		**$67,315.26**	**$76,558.85**	**$85,711.00**	**$65,941.00**	**-23.1%**
Purch/Contr Services						
Disposal/Garbage Pick Up Svcs	556-60-62200-0000-000000-000-522110	$622.20	$717.92	$1,000.00	$1,000.00	0%
Repairs & Maint - Equipment	556-60-62200-0000-000000-000-522210	$2,436.50	$3,885.92	$2,500.00	$2,500.00	0%
Repairs & Maint-Vehicles	556-60-62200-0000-000000-000-522215	$784.28	$945.60	$500.00	$500.00	0%
Repairs & Maint - Buildings	556-60-62200-0000-000000-000-522220	$14,481.52	$3,045.00	$6,000.00	$6,000.00	0%
Grounds Maintenance	556-60-62200-0000-000000-000-522230	$14,934.24	$15,013.47	$14,253.00	$14,253.00	0%
Public Works Repairs	556-60-62200-0000-000000-000-522290	$0.00	$701.68	$2,500.00	$2,500.00	0%
Rental of Equipment & Vehicles	556-60-62200-0000-000000-000-522320	$0.00	$40.38	$0.00	$0.00	0%
Commercial Property	556-60-62200-0000-000000-000-523120	$644.32	$727.01	$600.00	$600.00	0%
General Liability	556-60-62200-0000-000000-000-523140	$225.76	$27.09	$800.00	$800.00	0%
Vehicle Insurance	556-60-62200-0000-000000-000-523150	$3,405.39	$2,208.23	$3,000.00	$3,000.00	0%
Telephone/Pagers/Mobile	556-60-62200-0000-000000-000-523220	$675.18	$620.69	$600.00	$600.00	0%
Other Contracted Services	556-60-62200-0000-000000-000-523900	$0.00	$0.00	$1,500.00	$1,500.00	0%
Total Purch/Contr Services:		**$38,209.39**	**$27,932.99**	**$33,253.00**	**$33,253.00**	**0%**
Supplies						
Gen Operating Supplies & Mats	556-60-62200-0000-000000-000-531100	$5,544.67	$8,867.98	$7,000.00	$7,000.00	0%

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Tires & Tubes	556-60-62200-0000-000000-000-531115	$751.50	$0.00	$1,250.00	$1,250.00	0%
Energy - Water/Sewerage	556-60-62200-0000-000000-000-531210	$2,223.90	$2,290.80	$1,750.00	$1,750.00	0%
Energy - Electricity	556-60-62200-0000-000000-000-531230	$4,684.67	$4,782.82	$4,800.00	$4,800.00	0%
Gasoline/Diesel	556-60-62200-0000-000000-000-531270	$3,321.04	$3,742.61	$3,000.00	$3,000.00	0%
Small Equipment < $5,000	556-60-62200-0000-000000-000-531600	$429.98	$2,020.09	$1,500.00	$1,500.00	0%
Uniforms	556-60-62200-0000-000000-000-531740	$150.00	$0.00	$500.00	$500.00	0%
Signs	556-60-62200-0000-000000-000-534170	$0.00	$0.00	$500.00	$500.00	0%
Total Supplies:		**$17,105.76**	**$21,704.30**	**$20,300.00**	**$20,300.00**	**0%**
Total Expense Objects:		**$122,630.41**	**$126,196.14**	**$139,264.00**	**$119,494.00**	**-14.2%**

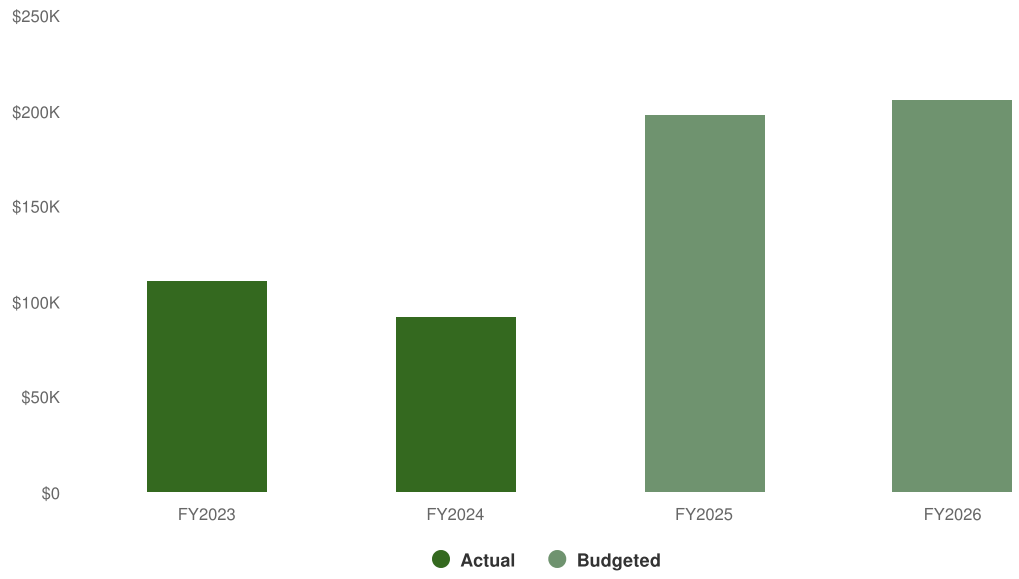
Gaither's Myrtle Creek Farms (62400)

Linda Hays
Chairman

Revenues Summary

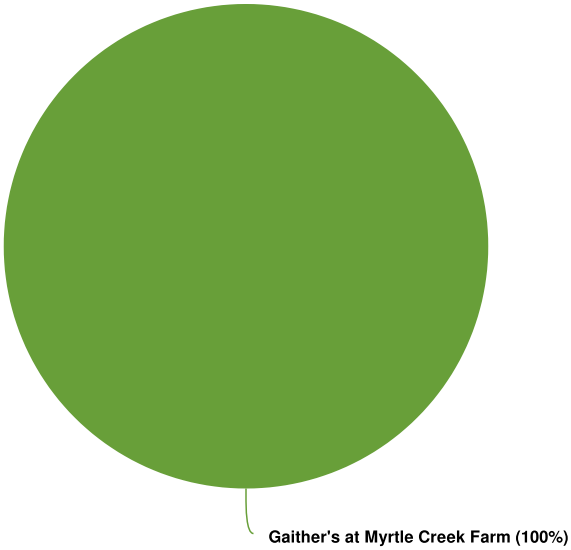
$206,065 $8,267
(4.18% vs. prior year)

Gaither's Myrtle Creek Farms (62400) Proposed and Historical Budget vs. Actual

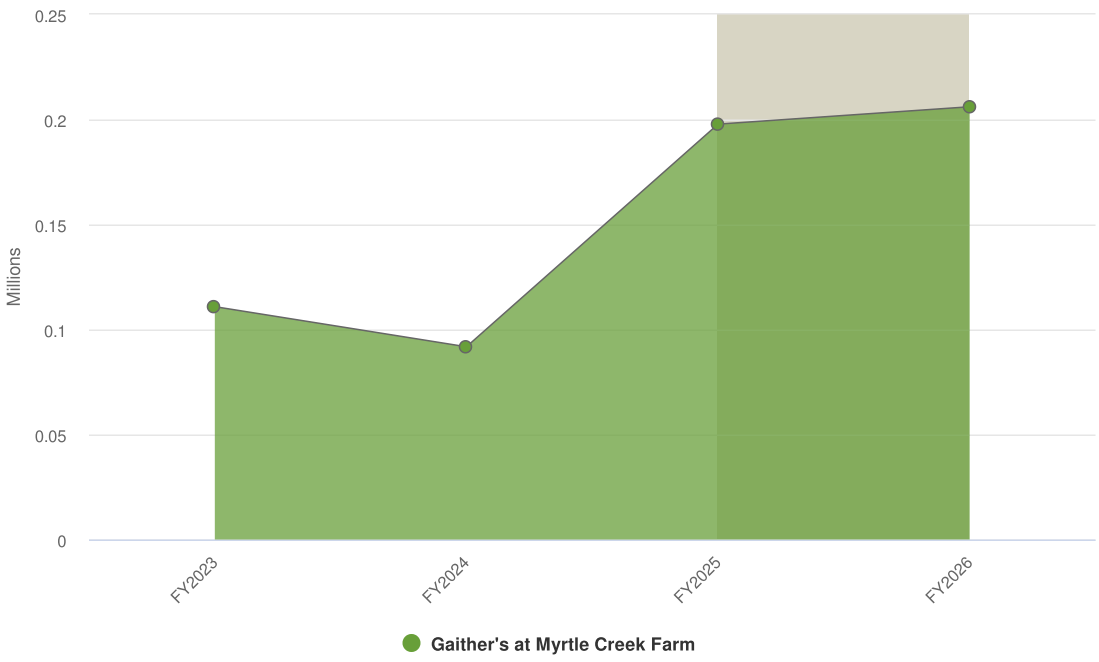


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund

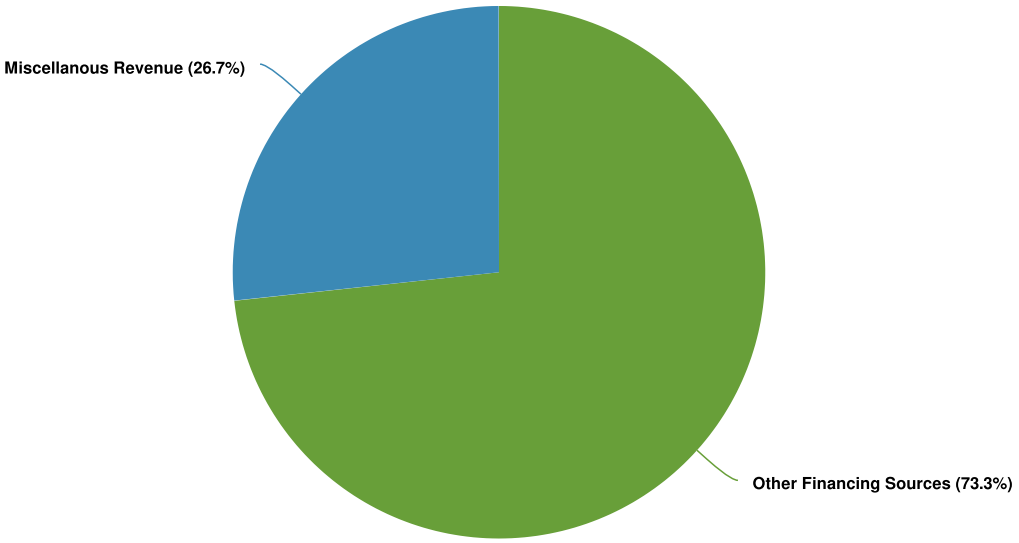


Grey background indicates budgeted figures.

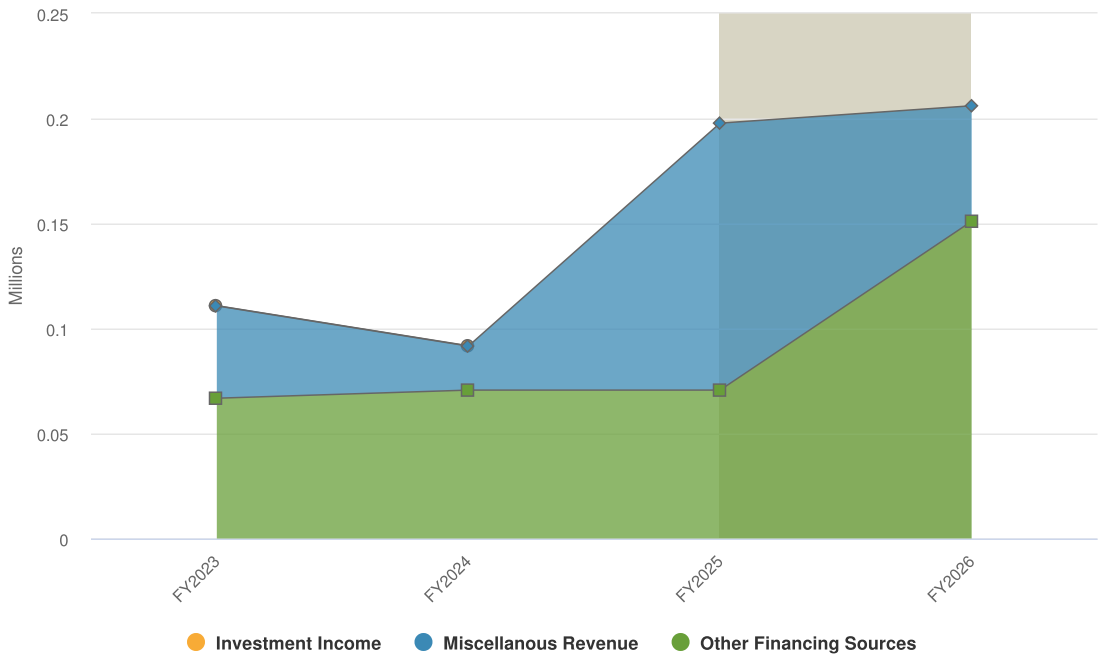
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Gaither's at Myrtle Creek Farm						
Interest Income	556-60-62400-0000-000000-000-361010	$105.84	$140.75	$0.00	$0.00	0%
Rents & Royalties	556-60-62400-0000-000000-000-381000	$0.00	$11,700.00	$30,000.00	$20,000.00	-33.3%
Rents & Royalties	556-60-62400-0000-000000-000-381000-MOVIE	$43,650.00	$9,100.00	$97,133.00	$35,000.00	-64%
Other Miscellaneous Revenue	556-60-62400-0000-000000-000-389000	$327.30	$169.42	$0.00	$0.00	0%
Oper Trsfr In General Fund	556-60-62400-0000-000000-000-391202	$66,800.00	$70,665.00	$70,665.00	$0.00	-100%
Use of PY Fund Balance	556-60-62400-0000-000000-000-392501		$0.00		$151,065.00	N/A
Total Gaither's at Myrtle Creek Farm:		**$110,883.14**	**$91,775.17**	**$197,798.00**	**$206,065.00**	**4.2%**

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



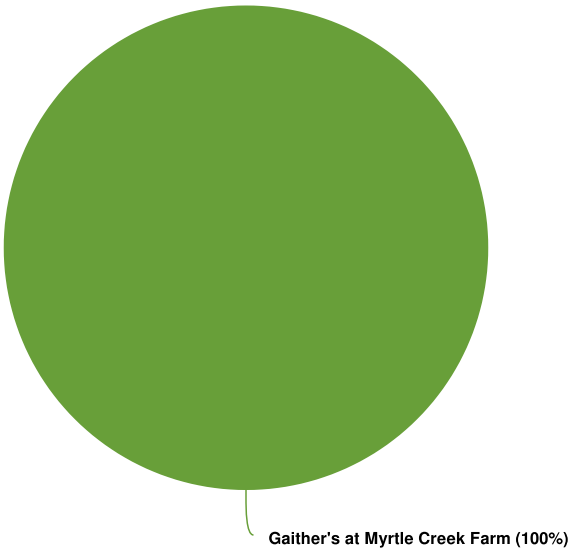
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Investment Income						
Interest Income	556-60-62400-0000-000000-000-361010	$105.84	$140.75	$0.00	$0.00	0%
Total Investment Income:		**$105.84**	**$140.75**	**$0.00**	**$0.00**	**0%**
Miscellanous Revenue						
Rents & Royalties	556-60-62400-0000-000000-000-381000	$0.00	$11,700.00	$30,000.00	$20,000.00	-33.3%
Rents & Royalties	556-60-62400-0000-000000-000-381000-MOVIE	$43,650.00	$9,100.00	$97,133.00	$35,000.00	-64%
Other Miscellaneous Revenue	556-60-62400-0000-000000-000-389000	$327.30	$169.42	$0.00	$0.00	0%
Total Miscellanous Revenue:		**$43,977.30**	**$20,969.42**	**$127,133.00**	**$55,000.00**	**-56.7%**
Other Financing Sources						
Oper Trsfr In General Fund	556-60-62400-0000-000000-000-391202	$66,800.00	$70,665.00	$70,665.00	$0.00	-100%

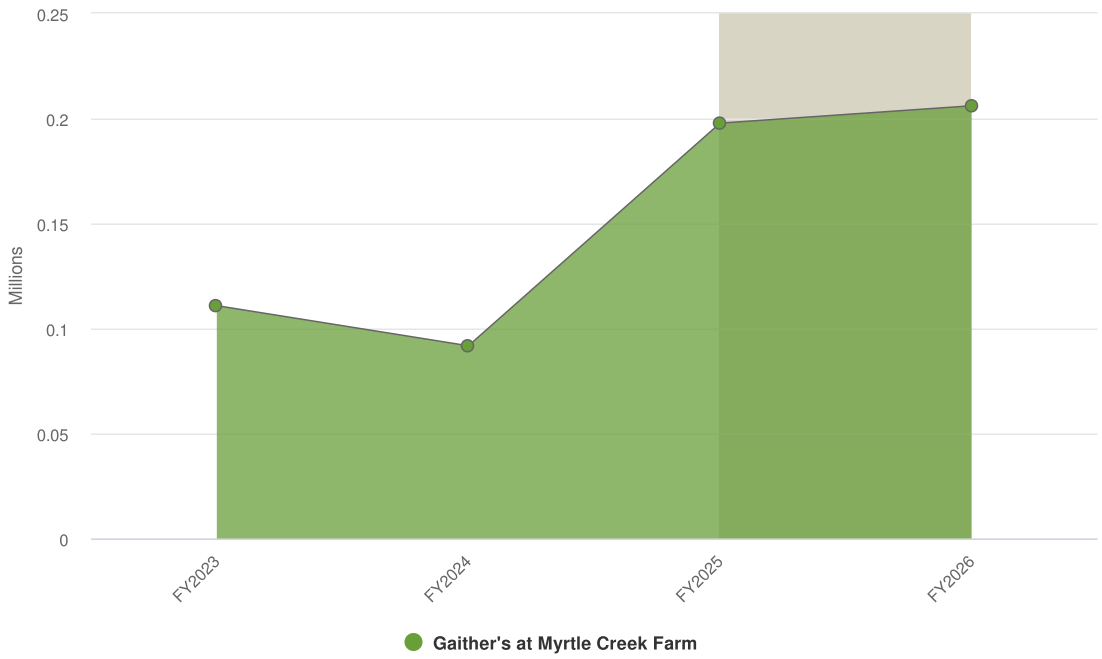
Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Use of PY Fund Balance	556-60-62400-0000-000000-000-392501		$0.00		$151,065.00	N/A
Total Other Financing Sources:		**$66,800.00**	**$70,665.00**	**$70,665.00**	**$151,065.00**	**113.8%**
Total Revenue Source:		**$110,883.14**	**$91,775.17**	**$197,798.00**	**$206,065.00**	**4.2%**

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue						
Culture/Recreation						
Gaither's at Myrtle Creek Farm						
Interest Income	556-60-62400-0000-000000-000-361010	$105.84	$140.75	$0.00	$0.00	0%
Rents & Royalties	556-60-62400-0000-000000-000-381000	$0.00	$11,700.00	$30,000.00	$20,000.00	-33.3%
Rents & Royalties	556-60-62400-0000-000000-000-381000-MOVIE	$43,650.00	$9,100.00	$97,133.00	$35,000.00	-64%
Other Miscellaneous Revenue	556-60-62400-0000-000000-000-389000	$327.30	$169.42	$0.00	$0.00	0%
Oper Trsfr In General Fund	556-60-62400-0000-000000-000-391202	$66,800.00	$70,665.00	$70,665.00	$0.00	-100%
Use of PY Fund Balance	556-60-62400-0000-000000-000-392501		$0.00		$151,065.00	N/A
Total Gaither's at Myrtle Creek Farm:		**$110,883.14**	**$91,775.17**	**$197,798.00**	**$206,065.00**	**4.2%**
Total Culture/Recreation:		**$110,883.14**	**$91,775.17**	**$197,798.00**	**$206,065.00**	**4.2%**
Total Revenue:		**$110,883.14**	**$91,775.17**	**$197,798.00**	**$206,065.00**	**4.2%**

Senior Services Enrichment Center (55210)

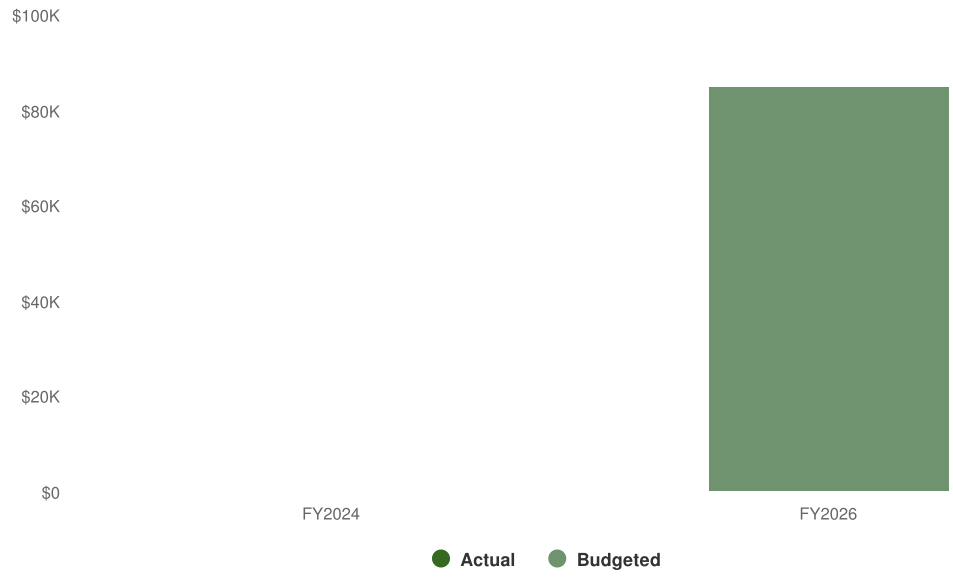
Freda Reed
Senior Service Director

This is a new department created in the FY26 budget to account for the expenditures associated with the new Senior Services Enrichment Center that will be opening in 2026. This facility was funded by the 2023 SPLOST.

Expenditures Summary

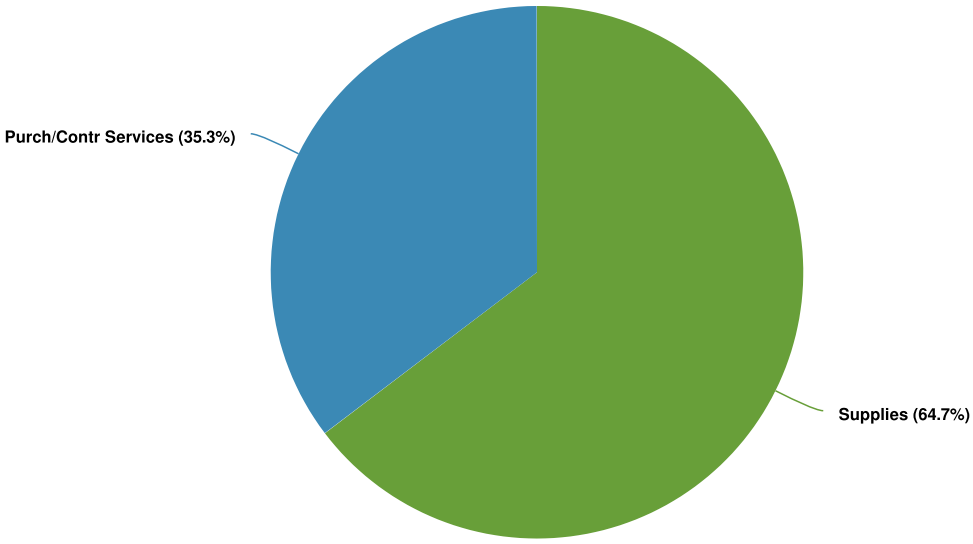
$85,040 $85,040
(100.00% vs. prior year)

Senior Services Enrichment Center (55210) Proposed and Historical Budget vs. Actual

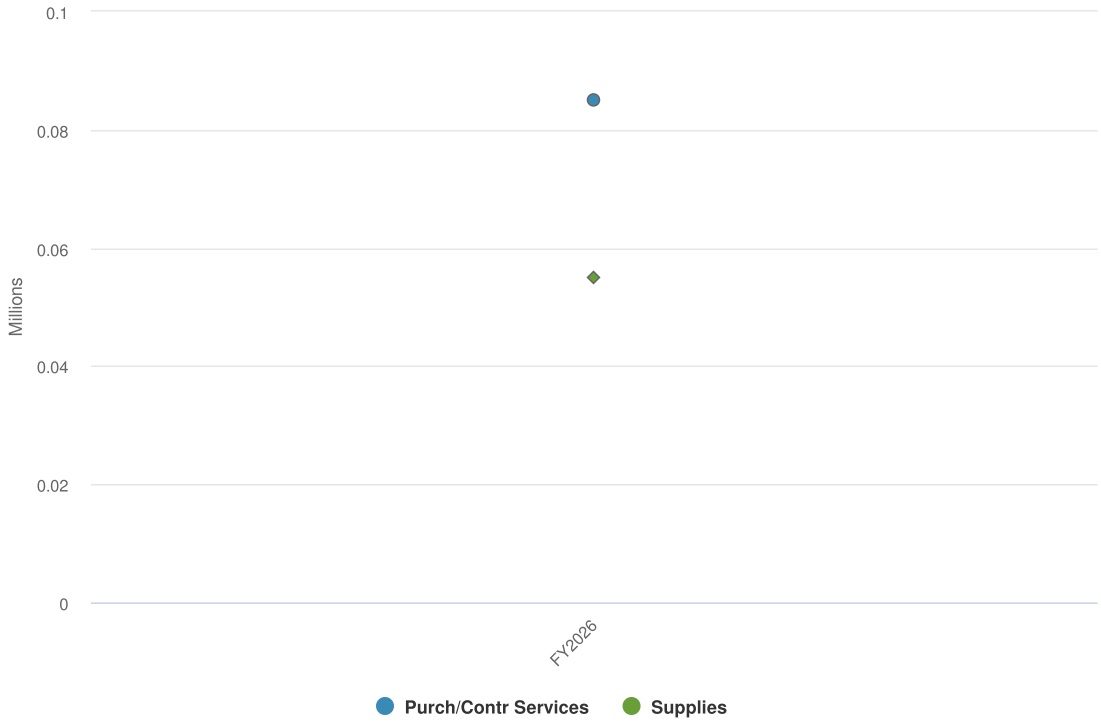


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects		
Purch/Contr Services		
Senior Services Enrichment Center		
Professional/Contracted Srvcs	$2,500	N/A
Cleaning Services	$3,000	N/A
Disposal/Garbage Pick Up Svcs	$5,040	N/A
Repairs & Maint - Equipment	$2,000	N/A
Repairs & Maint - Buildings	$2,000	N/A
Maintenance Agreements	$3,000	N/A
Postage	$200	N/A
Advertising	$2,000	N/A
Other Contracted Services	$10,000	N/A
Credit Card Fees	$300	N/A
Total Senior Services Enrichment Center:	**$30,040**	**N/A**
Total Purch/Contr Services:	**$30,040**	**N/A**
Supplies		
Senior Services Enrichment Center		
Gen Operating Supplies & Mats	$5,000	N/A
Program Supplies	$3,000	N/A
Food	$36,000	N/A
Small Equipment<$5,000	$5,000	N/A
Cleaning Supplies	$3,000	N/A
Uniforms	$3,000	N/A
Total Senior Services Enrichment Center:	**$55,000**	**N/A**
Total Supplies:	**$55,000**	**N/A**
Total Expense Objects:	**$85,040**	**N/A**

CAPITAL IMPROVEMENTS

There are no submitted Capital Requests

SPLOST

SPLOST is a voter-approved, one percent sales tax that funds capital projects that enhance Public Safety, improve County infrastructure, and promote a better Quality of Life for the community.



SPLOST 2017

Newton County voters approved to continue the 1-percent Special Purpose Local Option Sales Tax (SPLOST) for 2017 during an election held on March 21, 2017.

The 2017 SPLOST was approved with an anticipated revenue of $64 million for the entire County, including $50.5 million for projects through the Newton County government.

The SPLOST will fund projects broken down into three categories: Basic Infrastructure, Quality of Life and Public Safety. The project list will be recommended by the SPLOST Oversight Committee and approved by the Board of Commissioners.

Newton County Board of Commissioners
2017 SPLOST Project Summary

ACCOUNT DESCRIPTION	PROJECT #	ORIGINAL BUDGET	LTD COLLECTIONS	OTHER FUNDING SOURCES	REVISED BUDGET
Additonal Collections Over Estimate	S1700	0	(21,646,712.45)	-	
Transportation	S1701	18,330,793	(18,330,793.05)	(4,528,129.93)	22,858,922.93
Debt Service	S1702	10,403,963	(10,403,963.00)	(751,320.84)	11,155,283.84
E911 Communication Co-occupied	S1703	3,666,159	(3,666,158.99)	(11,442,594.00)	15,108,753.00
Westside Youth Facility	S1704	495,427	(495,427.00)	(3,755,000.00)	4,250,427.00
Senior Expansion	S1705	1,783,537	(1,783,537.00)	(1,147,506.89)	2,931,043.89
Recreation Dept Existing Facilities	S1706	990,854	(990,854.00)	-	990,854.00
District 2 Improvements	S1707	495,426	(495,426.00)	(782,255.00)	1,277,681.00
Springhill Park Facility	S1708	495,426	(495,425.97)	(4,500,000.00)	4,995,426.00
Porterdale Park Upgrades	S1709	148,628	(148,627.98)	-	148,628.00
District 4 Existing Park Upgrades	S1710	495,427	(495,427.00)	(5,166.00)	500,593.00
Chimney Park	S1711	99,085	(99,085.02)	-	99,085.00
Yellow River Trail	S1712	1,337,652	(1,337,652.01)	-	1,337,652.00
Library	S1713	495,427	(495,427.01)	-	495,427.00
Animal Control Facility & Equipment	S1714	1,199,488	(1,199,488.01)	(468,767.00)	1,668,255.00
Washington Street	S1715	495,427	(495,427.00)	(475,000.00)	970,427.00
Sheriff's Office Upgrade	S1716	2,972,561	(2,972,561.00)	-	2,972,561.00
Solid Waste	S1717	1,387,195	(1,387,194.99)	-	1,387,195.00
Fleet Replacement	S1718	3,467,988	(3,467,988.01)	(51,500.00)	3,519,488.00
Fire Services	S1719	792,683	(792,683.00)	(150,000.00)	942,683.00
Economic Development (IDA)	S1720	990,854	(990,854.02)	-	990,854.00
City of Covington	S1721	9,425,761	(14,756,671.68)	-	9,425,761.00
City of Oxford	S1722	1,500,965	(2,372,603.39)	-	1,500,965.00
City of Porterdale	S1723	2,436,714	(3,028,351.19)	-	2,436,714.00
City of Newborn	S1724	507,000	(746,552.14)	-	507,000.00
City of Mansfield	S1725	385,560	(567,392.38)	-	385,560.00
Interest Income		0	-	(1,168,371.17)	1,168,371.17
Bond Interest Income & Expense		0	-	(550,982.01)	550,982.01
TOTAL		**64,800,000**	**(93,662,283.29)**	**(29,776,592.84)**	**94,576,592.84**

SPLOST 2023

Newton County voters approved to continue the 1-percent Special Purpose Local Option Sales Tax (SPLOST) for 2023 during the General Election on Nov. 8, 2022.

The 2023 SPLOST was approved with an anticipated revenue of $108 million for the entire County, including $84 million for projects through the Newton County government.

The SPLOST will fund projects broken down into three categories: Basic Infrastructure, Quality of Life and Public Safety. The project list will be recommended by the SPLOST Oversight Committee and approved by the Board of Commissioners.

Newton County
2023 SPLOST Project List

Project	Category	Amount Without Interest	Amount With Interest
Administration Building Reutilization	Infrastructure	2,344,000	2,344,000
Brown Bridge Widening	Infrastructure	12,000,000	12,000,000
Centralized Storage and Maintenance Facility	Infrastructure	1,900,000	1,900,000
General Government Fleet Replacement	Infrastructure	2,500,000	2,835,600
Hwy 278 Community Improvement District	Infrastructure	1,000,000	1,000,000
Transportation County Wide Improvement	Infrastructure	8,000,000	8,000,000
Transportation Resurfacing	Infrastructure	8,370,000	8,370,000
	Infrastructure Total	36,114,000	36,449,600
Animal Services Expansion - Phase II	Public Safety	1,075,000	1,075,000
Fire Services County Wide Improvements	Public Safety	4,895,000	4,895,000
Public Safety Fleet Replacement	Public Safety	8,400,000	9,541,000
	Public Safety Total	14,370,000	15,511,000
County Wide Park Improvements	Quality of Life	3,500,000	3,500,000
Library	Quality of Life	900,000	900,000
Nelson Heights Improvements	Quality of Life	1,000,000	1,000,000
Newton Trails	Quality of Life	1,000,000	1,000,000
RL Cousins Community Center	Quality of Life	8,000,000	8,000,000
Senior Services Enrichment Center	Quality of Life	4,000,000	4,536,960
Washington Street	Quality of Life	1,000,000	1,000,000
Westside Community Park	Quality of Life	3,000,000	3,402,720
Southside Park	Quality of Life	2,000,000	2,268,480
District 5 Park	Quality of Life	1,000,000	1,000,000
Community Waterpark	Quality of Life	5,000,000	5,671,200
	Quality of Life Total	30,400,000	32,279,360
	Grand Total	80,884,000	84,239,960

SPLOST GO Bond	24,900,000

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.