

Fiscal Year 2027 Adopted Budget

Newton County, GA

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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 2027 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, Acting County Manager

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.

Demographics

Population

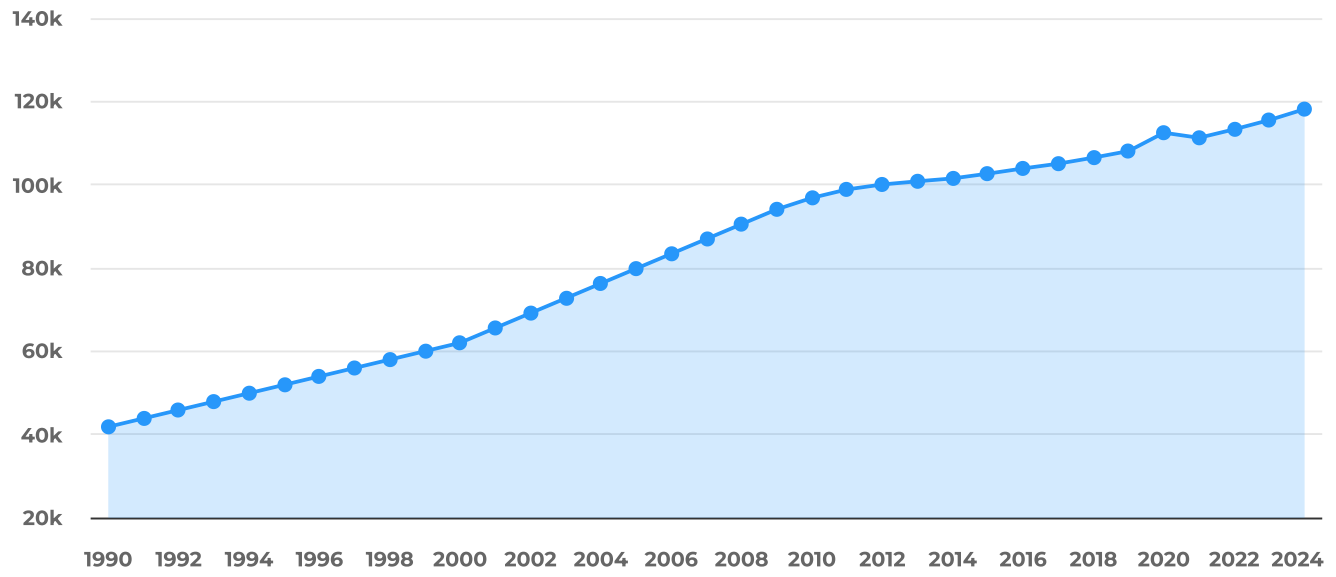
TOTAL POPULATION

118,152

2.27%
vs. 2023

GROWTH RANK

19 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*

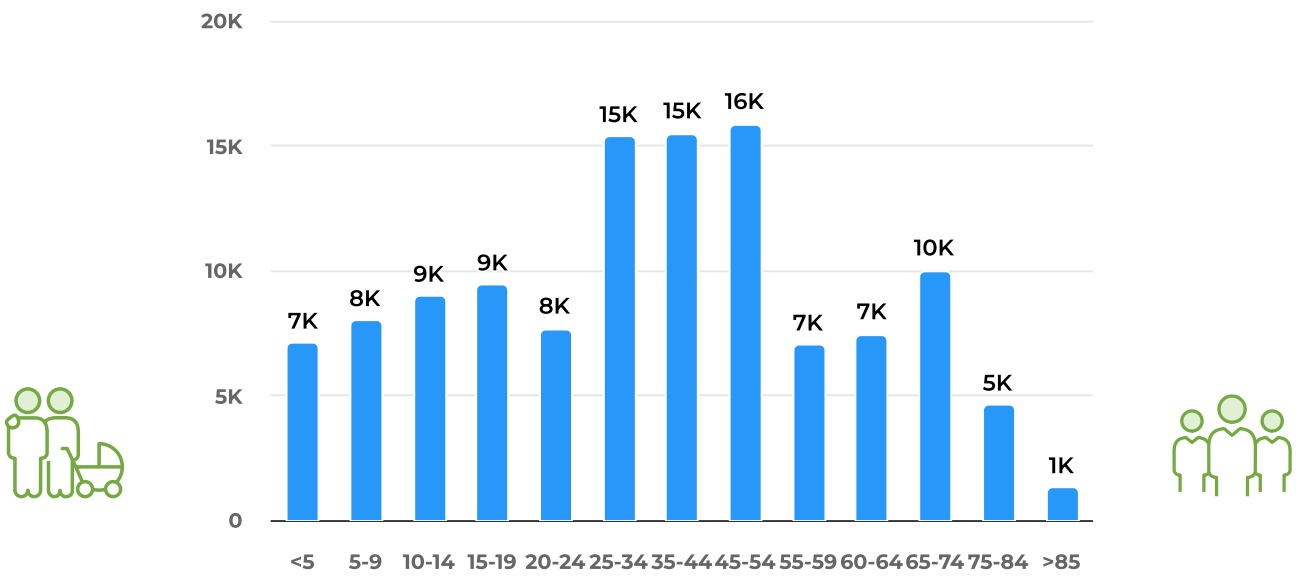
DAYTIME POPULATION

99,974

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.

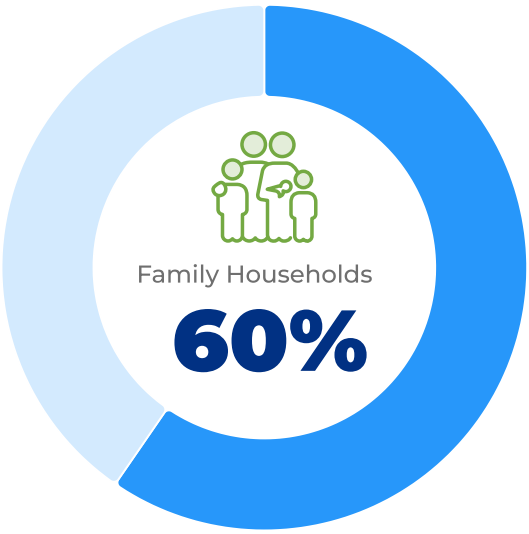
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

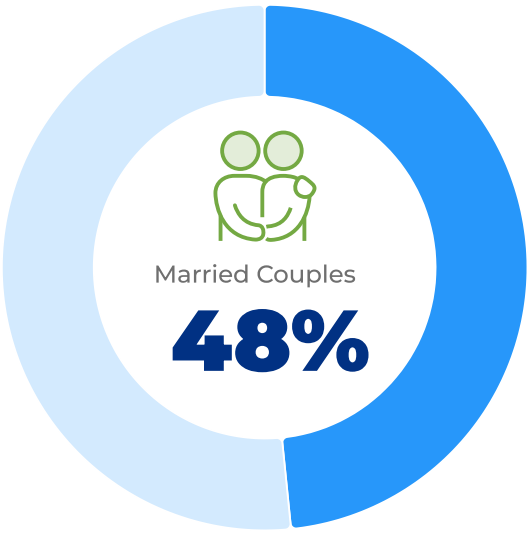
41,203

Municipalities must 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 municipal tax base.



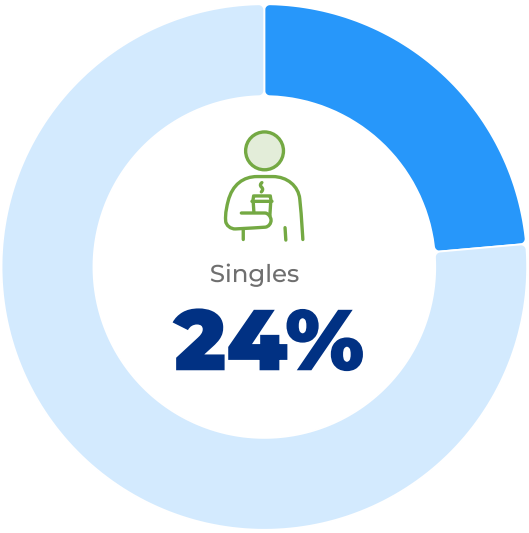
10%

higher than state average



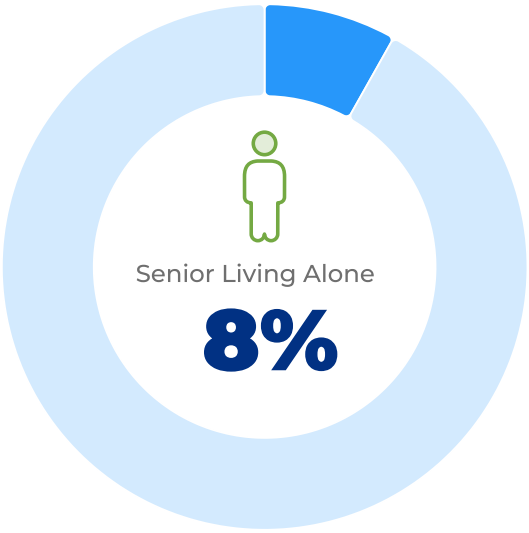
1%

higher than state average



-12%

lower than state average



-20%

lower than state average

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

Economic

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%

-51.64%
lower than state average

Median income

$77,179

-0.22%
lower than state average

Below $25,000

12%

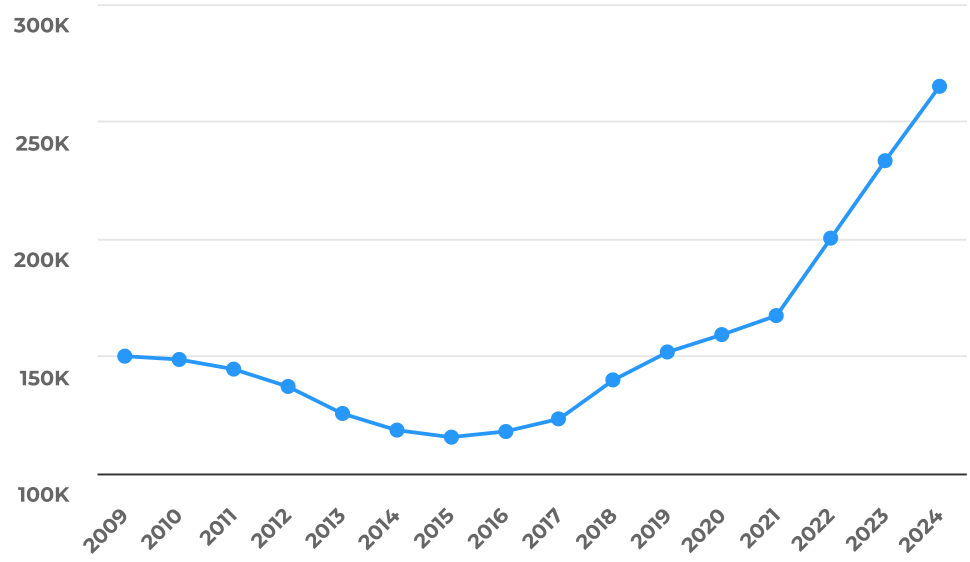
-23.80%
lower than state average

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

Housing

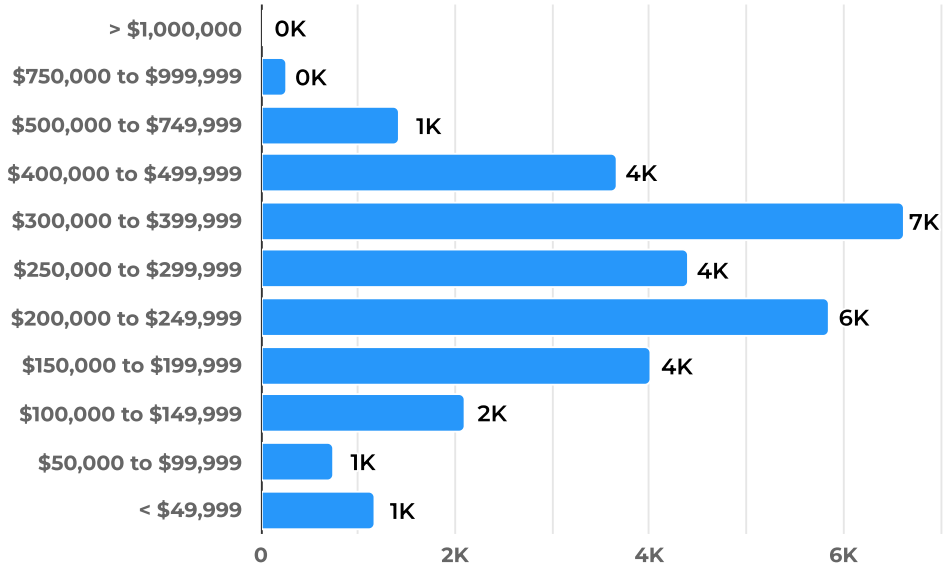
2024 MEDIAN HOME VALUE

$265,000



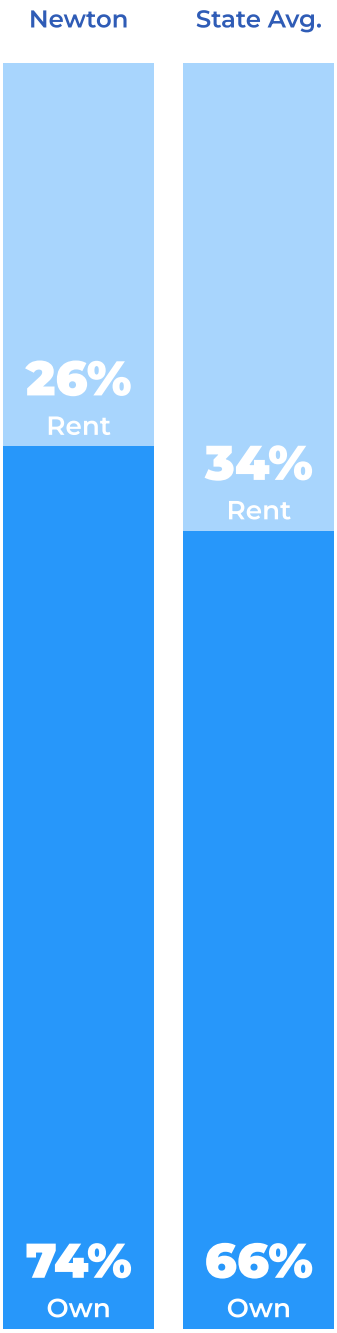
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

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.

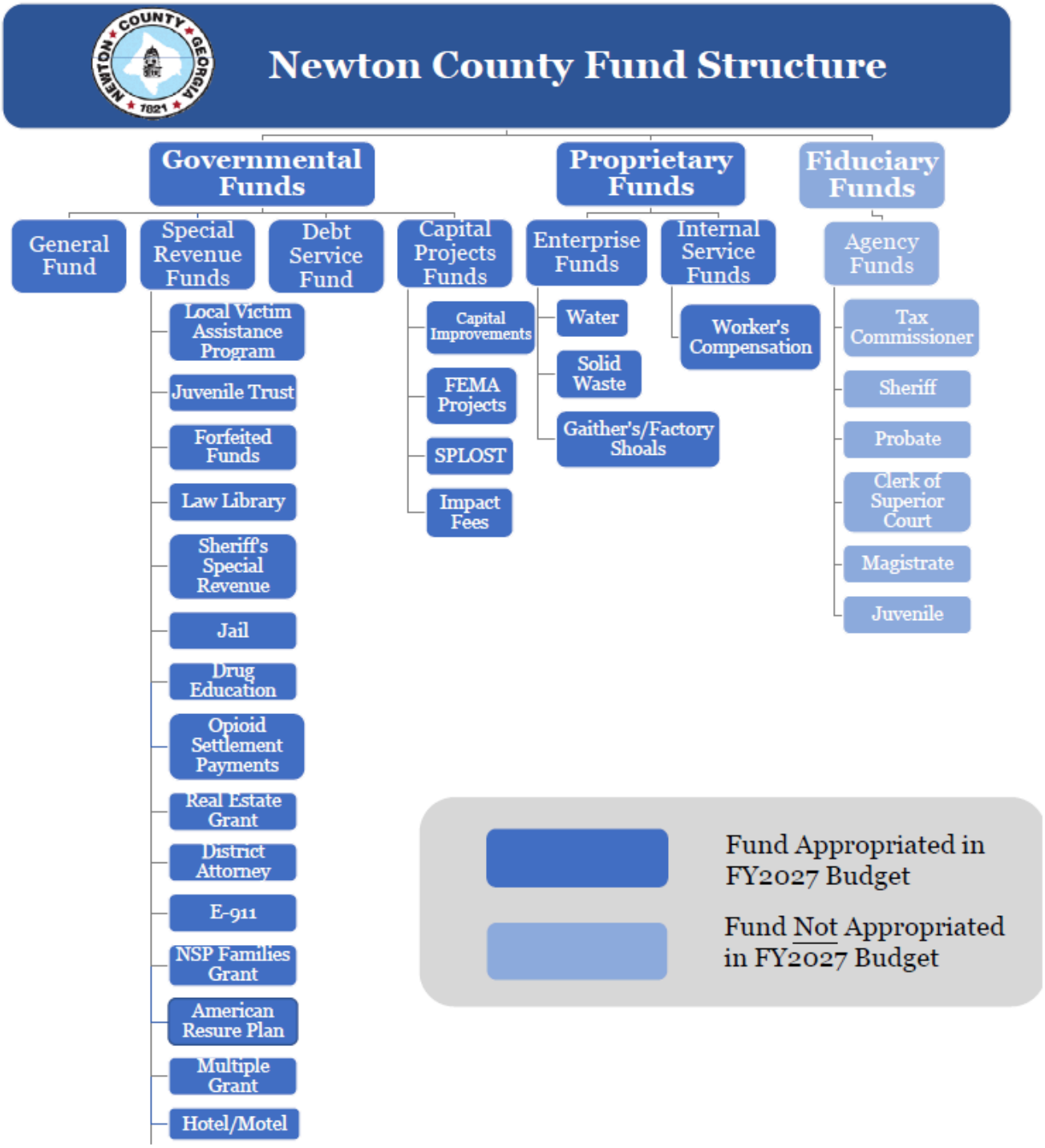
Currently, Newton County has more than 118,000 people and large industries such as Takeda Pharmaceuticals, Becton Dickinson, Pactive, General Mills, Rivian, and Facebook (Meta).

Funds Structure Overview

A fund is a fiscal and accounting entity with a self-balancing set of accounts.

Types of Funds:

- **Governmental Funds** - Accounting actives related to serving the public.
    - **General Fund** - 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.
    - **Special Revenue Funds -** These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
    - **Capital Projects Funds** - These funds are used to account for financial resources that are used to acquire or construct major general capital assets or facilities.
    - **Debt Service Fund** - This fund is used to account for financial resources that are used for the payment of principal and interest on long-term debt.
- **Proprietary Funds** - Accounting for business-type activities
    - **Enterprise Funds** - These funds are used to account for operations of governmental units that charge for services provided to the general public. These funds operate in a manner similar to a private business where the intent of the governing body is to recover the costs of providing the goods and services to the general public through user charges.
    - **Internal Services Funds** - These funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government unit. The services are usually provided on a cost-reimbursement basis.
- **Fiduciary Fund**s - Accounting for financial resources held for others as a trustee.
    - **Agency Funds** - These funds are held by one government agency on behalf of another government agency. These funds do not require the adoption of budget because these funds are primarily collecting cash and forwarding to other governmental agencies.

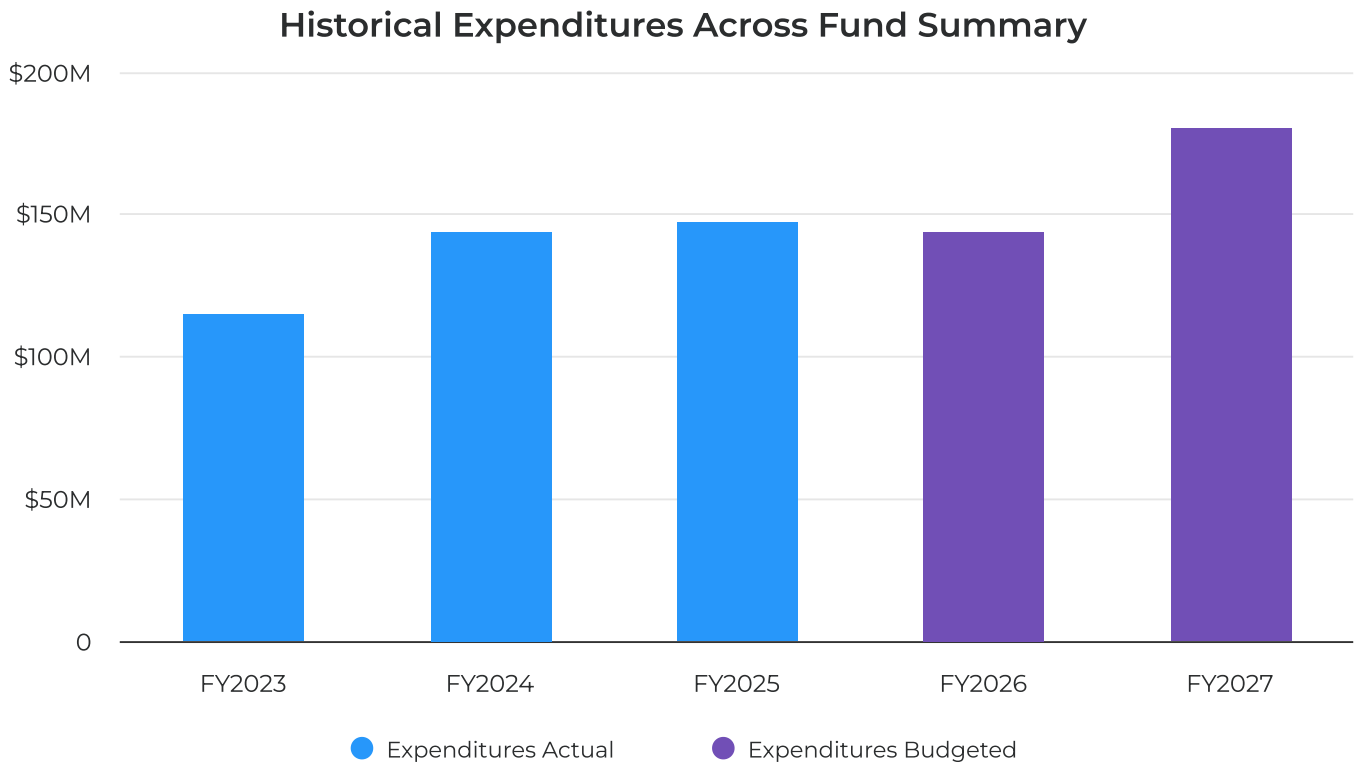

Newton County Fund Structure
Governmental Funds
Proprietary Funds
Fiduciary Funds
General Fund
Special Revenue Funds
Debt Service Fund
Capital Projects Funds
Enterprise Funds
Internal Service Funds
Agency Funds
Local Victim Assistance Program
Juvenile Trust
Forfeited Funds
Law Library
Sheriff's Special Revenue
Jail
Drug Education
Opioid Settlement Payments
Real Estate Grant
District Attorney
E-911
NSP Families Grant
American Resure Plan
Multiple Grant
Hotel/Motel
Capital Improvements
FEMA Projects
SPLOST
Impact Fees
Water
Solid Waste
Gaither's/Factory Shoals
Worker's Compensation
Tax Commissioner
Sheriff
Probate
Clerk of Superior Court
Magistrate
Juvenile
Fund Appropriated in FY2027 Budget
Fund Not Appropriated in FY2027 Budget

All Funds

The information found on the All Funds page gives a summary of the overall County Budget. This includes governmental funds and proprietary funds.

A detailed breakdown of each fund can be as you progress through this section of the book.

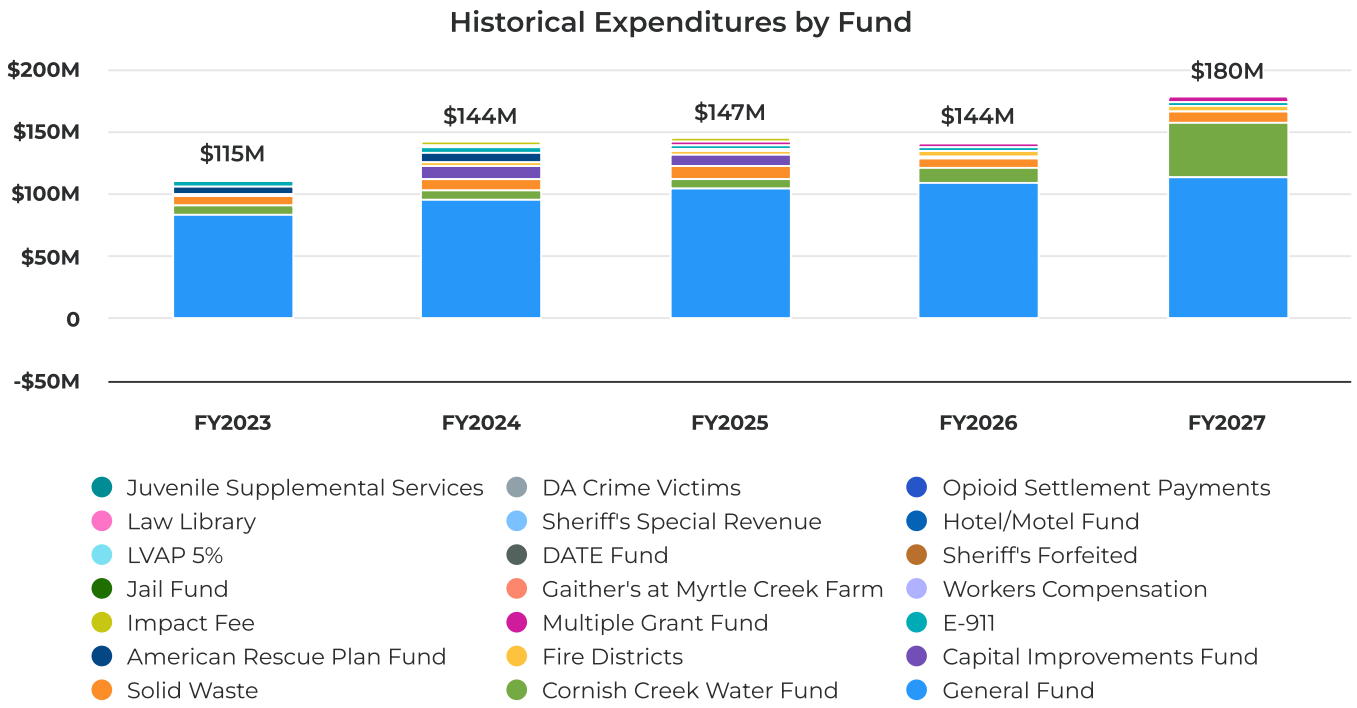
Expenditure Summary



For FY2026, the total expenditures budgeted across all funds amount to $143.6 million. This figure sets the baseline for the subsequent budget year, with no actual expenditures recorded yet for comparison.

In FY2027, the total expenditures budgeted increase to $180.1 million, representing a significant rise of 25.4% from the FY2026 budget. This notable increase is primarily due to a $30 Million increase in the Cornish Creek (Fund 505) budget to reflect the reimbursement from the Drinking Water State Grant.

Expenditures by Fund



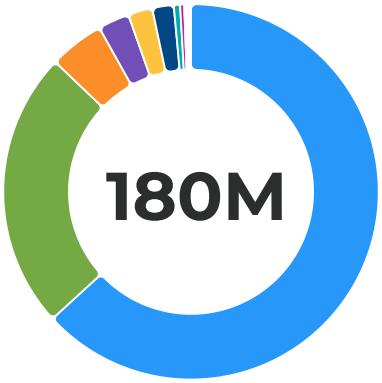
The total budget for FY2027 is $180.1 million, representing a 25.4% increase from the FY2026 total of $143.6 million. The General Fund remains the largest category at $113.8 million, accounting for 63.19% of the total budget, which is a $5.2 million increase or 4.76% growth from FY2026.

The Cornish Creek Water Fund shows the most significant increase, rising to $43.1 million or 23.96% of the total budget. This is a substantial $30.7 million increase, equating to a 246.08% rise compared to the previous year. This fund's share of the total budget has notably increased from 8.68% in FY2026. This notable increase is primarily due to a $30 Million increase in the Cornish Creek (Fund 505) budget to reflect the reimbursement from the Drinking Water State Grant.

Other funds with notable increases include the Multiple Grant Fund, which nearly doubled to $3.8 million, a 94.63% increase, and Solid Waste, which grew by 6.29% to $8.6 million. The Fire Districts fund also increased by 9.15% to $4.8 million. Smaller increases are seen in DA Crime Victims, Opioid Settlement Payments, Sheriff's Forfeited, and Sheriff's Special Revenue funds.

On the decrease side, the American Rescue Plan Fund dropped sharply by 95.02% to $50,000. The Impact Fee fund decreased by 29.42% to $982,500, and the Hotel/Motel Fund declined by 82.17% to $65,100. The Capital Improvements Fund was eliminated, falling 100% to zero. Workers Compensation decreased by 19.19% to $640,000, and Gaither's at Myrtle Creek Farm declined by 20.02% to $260,379. The Jail Fund also decreased by 15.93% to $161,000, along with smaller decreases in the Law Library, E-911, and DATE Fund.

FY27 Expenditures by Fund



General Fund	**$113,814,967**	63.19%
Cornish Creek Water Fund	**$43,145,394**	23.96%
Solid Waste	**$8,555,625**	4.75%
Fire Districts	**$4,820,650**	2.68%
Multiple Grant Fund	**$3,806,709**	2.11%
E-911	**$3,311,700**	1.84%
Impact Fee	**$982,500**	0.55%
Workers Compensation	**$640,000**	0.36%
Gaither's at Myrtle Creek Farm	**$260,379**	0.14%
Jail Fund	**$161,000**	0.09%
Opioid Settlement Payments	**$93,000**	0.05%
LVAP 5%	**$90,000**	0.05%
DATE Fund	**$89,048**	0.05%
DA Crime Victims	**$80,100**	0.04%
Hotel/Motel Fund	**$65,100**	0.04%
Sheriff's Forfeited	**$55,010**	0.03%
American Rescue Plan Fund	**$50,000**	0.03%
Law Library	**$43,050**	0.02%
Sheriff's Special Revenue	**$31,000**	0.02%
Juvenile Supplemental Services	**$12,045**	0.01%

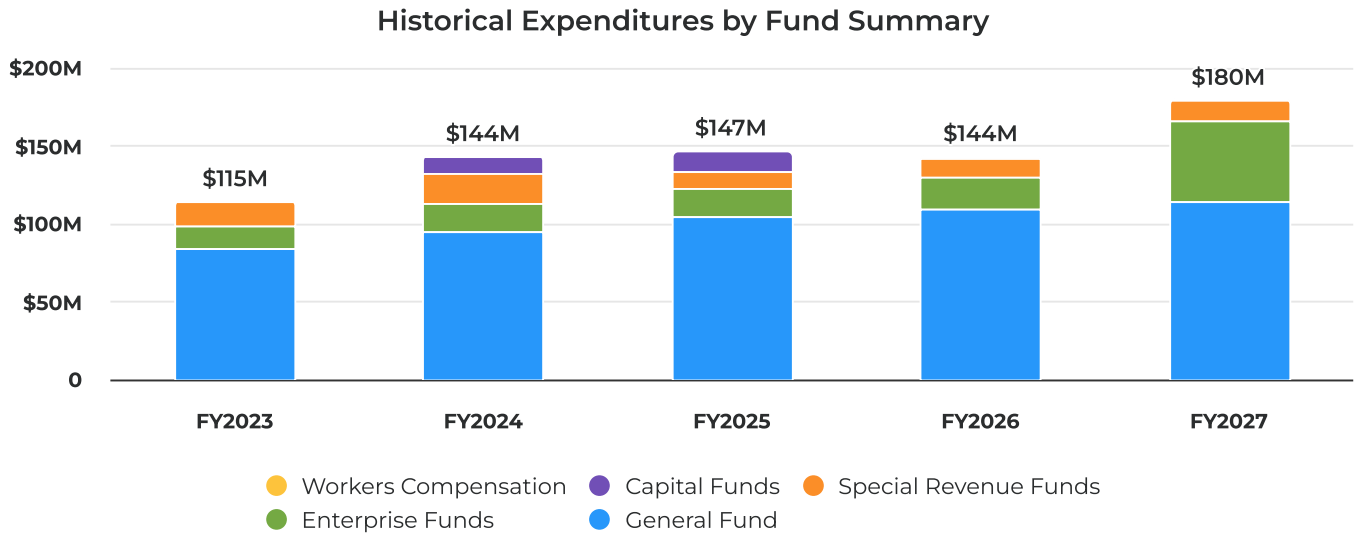
The Fiscal Year Expenditures by Fund for All Funds include the General Fund at $113.8 million, representing 63.19% of the total. The Cornish Creek Water Fund accounts for $43.1 million or 23.96%. Solid Waste expenditures are $8.6 million, making up 4.75%. Fire Districts have $4.8 million, which is 2.68% of the total. The Multiple Grant Fund is $3.8 million, or 2.11%, while E-911 expenditures are $3.3 million, representing 1.84%. The Impact Fee fund accounts for $982,500, or 0.55%. Workers Compensation expenditures total $640,000, which is 0.36%. Gaither's at Myrtle Creek Farm has $260,379, or 0.14%, and the Jail Fund is $161,000, representing 0.09%. Ten smaller categories are not included in this summary.

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
LVAP 5%	$91,179	$98,466	$91,986	$90,000	$90,000	$0	0.0%
Capital Improvements Fund	$0	$9,357,241	$9,305,634	$245,000	$0	-$245,000	-100.0%
Cornish Creek Water Fund	$7,479,714	$8,432,414	$7,963,704	$12,467,060	$43,145,394	$30,678,334	246.1%
Juvenile Supplemental Services	$1,500	$1,401	$2,324	$14,500	$12,045	-$2,455	-16.9%
Sheriff's Forfeited	$80,962	$500,774	$290,695	$40,010	$55,010	$15,000	37.5%
Solid Waste	$6,987,841	$8,878,661	$9,944,357	$8,049,674	$8,555,625	$505,951	6.3%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Law Library	$54,467	$78,632	$56,898	$57,050	$43,050	-$14,000	-24.5%
Gaither's at Myrtle Creek Farm	$264,183	$360,709	$332,800	$325,559	$260,379	-$65,180	-20.0%
Sheriff's Special Revenue	$91,061	$79,621	$80,437	$21,000	$31,000	$10,000	47.6%
Jail Fund	$295,193	$178,967	$167,863	$191,500	$161,000	-$30,500	-15.9%
DATE Fund	$214,970	$132,530	$282,794	$97,000	$89,048	-$7,952	-8.2%
Impact Fee	$689,637	$2,083,185	$3,234,788	$1,392,000	$982,500	-$409,500	-29.4%
Opioid Settlement Payments	$0	$0	$0	$77,500	$93,000	$15,500	20.0%
DA Crime Victims	-$34,022	-$35,783	$2,790	$60,100	$80,100	$20,000	33.3%
E-911	$3,552,692	$3,734,692	$3,351,666	$3,321,500	$3,311,700	-$9,800	-0.3%
American Rescue Plan Fund	$6,433,359	$7,799,961	$2,599,326	$1,005,000	$50,000	-$955,000	-95.0%
Multiple Grant Fund	$2,198,430	$2,562,903	$1,840,531	$1,955,881	$3,806,709	$1,850,828	94.6%
Fire Districts	$2,326,216	$3,796,110	$2,643,586	$4,416,400	$4,820,650	$404,250	9.2%
Hotel/Motel Fund	$0	$0	$0	$365,100	$65,100	-$300,000	-82.2%
General Fund	$83,310,881	$95,026,056	$103,920,537	$108,641,020	$113,814,967	$5,173,947	4.8%
Workers Compensation	$599,410	$772,917	$857,364	$792,000	$640,000	-$152,000	-19.2%
Total Expenditures	**$114,637,671**	**$143,839,458**	**$146,970,079**	**$143,624,854**	**$180,107,277**	**$36,482,423**	**25.4%**

Expenditures by Fund Summary



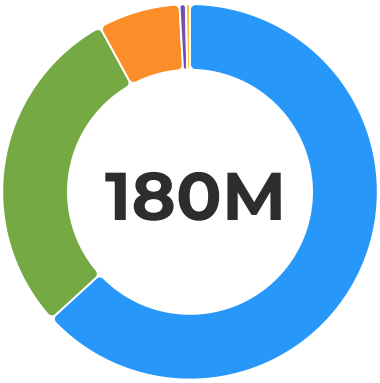
The total budget for all funds in FY2027 is $180.1 million, representing a 25.4% increase from the FY2026 total of $143.6 million. The General Fund remains the largest category, increasing by $5.2 million or 4.76% to $113.8 million, though its share of the total budget decreases from 75.64% to 63.19%.

Enterprise Funds show the most significant growth, rising by $31.1 million or 149.31% to $52 million. This increase also raises their proportion of the total budget substantially from 14.51% in FY2026 to 28.85% in FY2027.

Special Revenue Funds increase by $995,871 or 8.5%, reaching $12.7 million, while their share of the total budget decreases slightly from 8.15% to 7.06%.

Capital Funds decrease by $654,500 or 39.98% to $982,500, reducing their share of the total budget from 1.14% to 0.55%. Workers Compensation also declines by $152,000 or 19.19%, falling to $640,000 and decreasing its share from 0.55% to 0.36% of the total budget.

FY27 Expenditures by Fund Summary



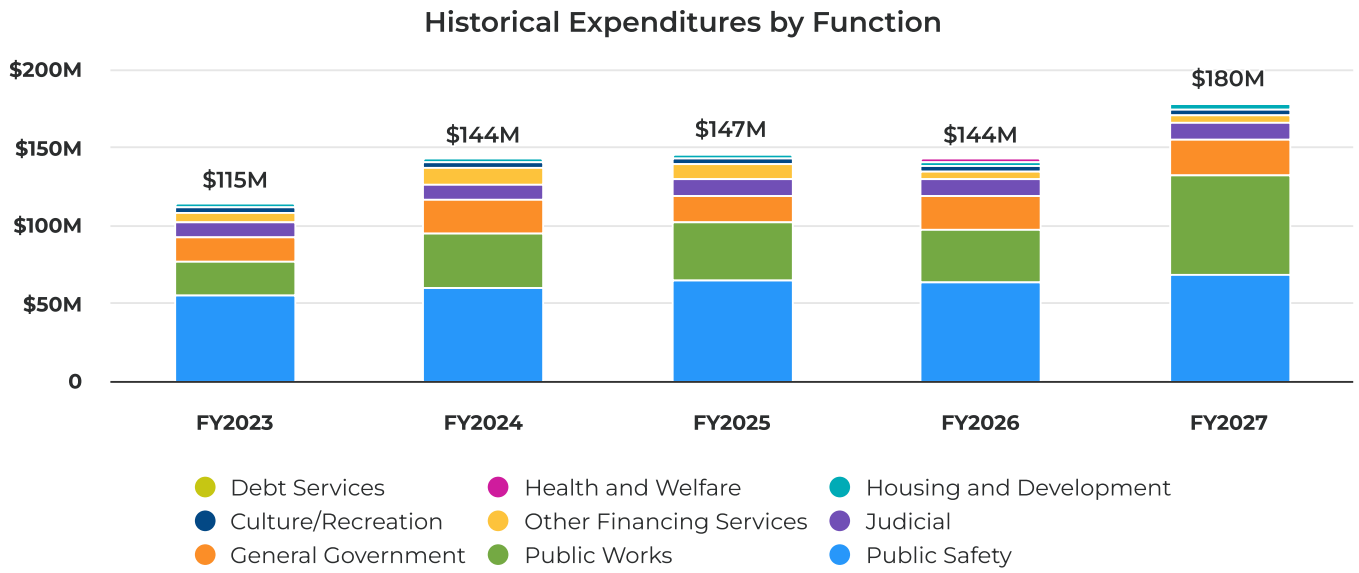
General Fund	**$113,814,967**	63.19%
Enterprise Funds	**$51,961,398**	28.85%
Special Revenue Funds	**$12,708,412**	7.06%
Capital Funds	**$982,500**	0.55%
Workers Compensation	**$640,000**	0.36%

For the fiscal year FY27, the expenditures by fund summary for All Funds are as follows. The General Fund accounts for $113.8 million, representing 63.19% of the total expenditures. Enterprise Funds follow with $52 million, making up 28.85%. Special Revenue Funds contribute $12.7 million, which is 7.06% of the expenditures. Capital Funds amount to $982,500, comprising 0.55%. Lastly, Workers Compensation expenditures total $640,000, accounting for 0.36% of the overall expenditures.

Expenditures by Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	$83,310,881	$95,026,056	$103,920,537	$108,641,020	$113,814,967	$5,173,947	4.8%
Special Revenue Funds	$15,306,005	$18,928,275	$11,410,895	$11,712,541	$12,708,412	$995,871	8.5%
Capital Funds	$689,637	$11,440,425	$12,540,421	$1,637,000	$982,500	-$654,500	-40.0%
Enterprise Funds	$14,731,737	$17,671,784	$18,240,861	$20,842,293	$51,961,398	$31,119,105	149.3%
Workers Compensation	$599,410	$772,917	$857,364	$792,000	$640,000	-$152,000	-19.2%
Total Expenditures	**$114,637,671**	**$143,839,458**	**$146,970,079**	**$143,624,854**	**$180,107,277**	**$36,482,423**	**25.4%**

Expenditures by Function



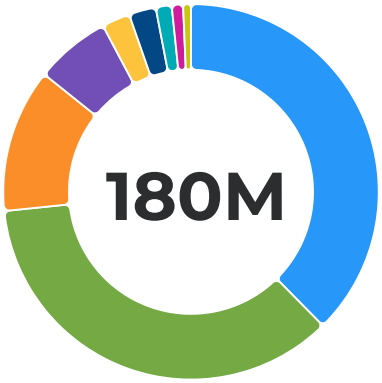
The total expenditures for All Funds in FY2027 increased by 25.4% to $180.1 million compared to FY2026's $143.6 million. Public Safety remained the largest category, rising by $4.5 million or 7.15% to $67.9 million, though its share of the total decreased from 44.11% to 37.69%.

Public Works saw the most significant increase, nearly doubling with a $30.7 million or 91.27% rise to $64.4 million, increasing its share from 23.44% to 35.75%. General Government expenditures grew modestly by $687,535 or 3.18% to $22.3 million, reducing its proportion of the total from 15.04% to 12.38%.

Judicial expenses increased by $412,441 or 3.69% to $11.6 million, while Culture/Recreation rose by $160,161 or 3.83% to $4.3 million. Health and Welfare expenditures grew by $182,358 or 11.66% to $1.7 million, and Debt Services increased slightly by $35,499 or 3.02% to $1.2 million.

Housing and Development was one of the few categories to decrease, falling by $170,883 or 6.46% to $2.5 million, and Other Financing Services declined marginally by $80,069 or 1.88% to $4.2 million. Overall, the budget reflects substantial growth in Public Works and continued increases in Public Safety, with smaller gains across most other functions except for slight decreases in Housing and Development and Other Financing Services.

FY27 Expenditures by Function



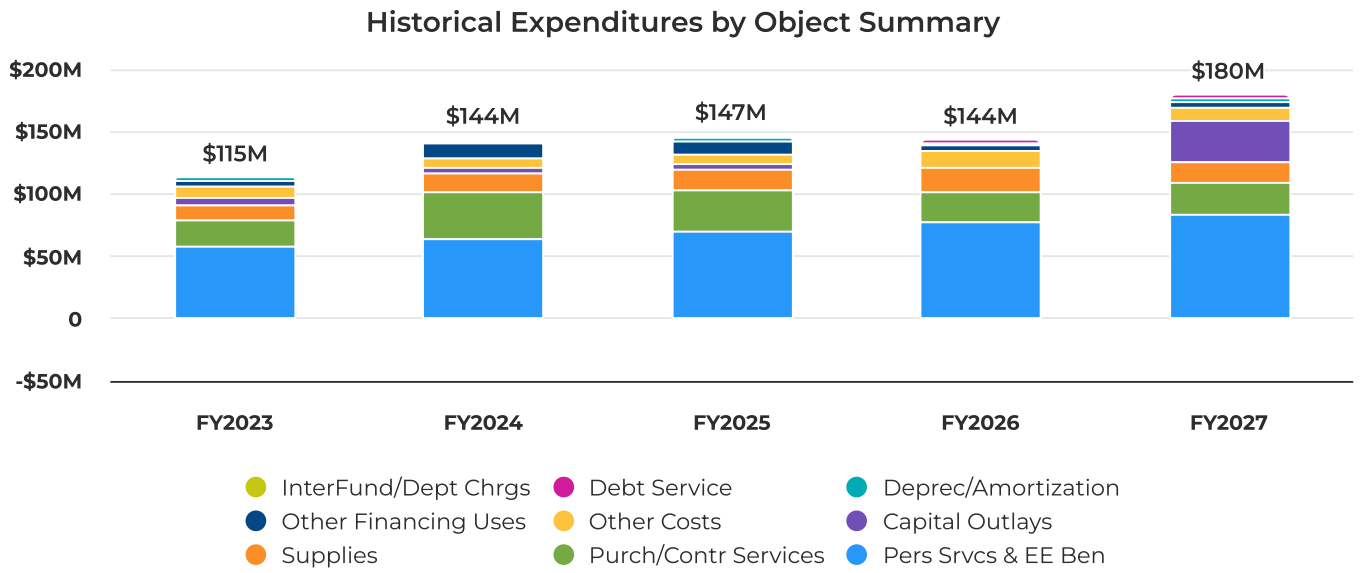
Public Safety	**$67,754,109**	37.62%
Public Works	**$64,389,284**	35.75%
General Government	**$22,292,921**	12.38%
Judicial	**$11,712,149**	6.50%
Culture/Recreation	**$4,340,444**	2.41%
Other Financing Services	**$4,185,954**	2.32%
Housing and Development	**$2,474,795**	1.37%
Health and Welfare	**$1,745,829**	0.97%
Debt Services	**$1,211,792**	0.67%

For the fiscal year, expenditures by function in All Funds include Public Safety at $67.9 million, representing 37.69% of the total. Public Works follows closely with $64.4 million, accounting for 35.75%. General Government expenditures amount to $22.3 million, or 12.38%. Judicial expenses are $11.6 million, making up 6.43% of the total. Culture/Recreation is allocated $4.3 million, which is 2.41%, while Other Financing Services receive $4.2 million, or 2.32%. Housing and Development expenditures total $2.5 million, representing 1.37%. Health and Welfare are funded at $1.7 million, or 0.97%, and Debt Services are $1.2 million, comprising 0.67% of the expenditures.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$16,332,482	$21,025,143	$17,520,087	$21,601,203	$22,292,921	$691,718	3.2%
Judicial	$9,720,352	$9,168,114	$9,709,152	$11,175,708	$11,712,149	$536,441	4.8%
Public Safety	$54,301,005	$59,398,851	$63,965,871	$63,352,785	$67,754,109	$4,401,324	6.9%
Public Works	$21,630,484	$35,745,314	$37,743,803	$33,663,410	$64,389,284	$30,725,874	91.3%
Health and Welfare	$1,149,783	$984,109	$1,145,198	$1,563,471	$1,745,829	$182,358	11.7%
Culture/Recreation	$3,787,592	$3,345,541	$3,703,490	$4,180,283	$4,340,444	$160,161	3.8%
Housing and Development	$1,777,210	$1,759,658	$1,754,907	$2,645,678	$2,474,795	-$170,883	-6.5%
Debt Services	$1,000	$556,043	$1,142,422	$1,176,293	$1,211,792	$35,499	3.0%
Other Financing Services	$5,937,763	$11,856,685	$10,285,149	$4,266,023	$4,185,954	-$80,069	-1.9%
Total Expenditures	**$114,637,671**	**$143,839,458**	**$146,970,079**	**$143,624,854**	**$180,107,277**	**$36,482,423**	**25.4%**

Expenditures by Object Summary



The total budget for FY2027 is $180.1 million, representing a 25.4% increase from the FY2026 total of $143.6 million. The largest expenditure category remains Personnel Services and Employee Benefits, which increased by $6.7 million or 8.69% to $83.8 million, though its share of the total decreased from 53.66% to 46.51%.

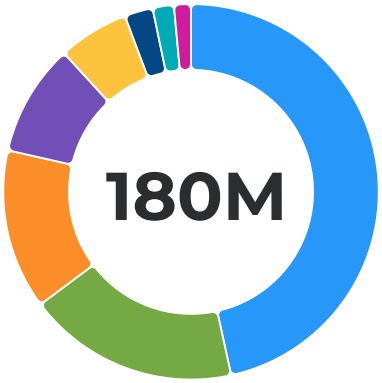
Capital Outlays saw a significant increase of $31.6 million, or 2,593.19%, rising to $32.8 million and becoming the second-largest category at 18.21% of the total budget, up from just 0.85% in FY2026. This marks a major shift in spending priorities compared to the previous year.

Purchases and Contracted Services increased slightly by $418,608 or 1.72%, totaling $24.8 million, but its proportion of the budget decreased from 16.99% to 13.78%. Supplies decreased by $1.3 million or 7.18% to $17.4 million, reducing its share from 13.04% to 9.65%.

Other Costs declined by $1.3 million or 10.44% to $11.1 million, lowering its budget share from 8.62% to 6.15%. Other Financing Uses also decreased by $177,647 or 3.89% to $4.4 million, representing 2.44% of the total budget compared to 3.18% previously.

Debt Service increased by $325,386 or 10.96% to $3.3 million, raising its share from 2.07% to 1.83%. Depreciation and Amortization rose by $200,000 or 8.28% to $2.6 million, though its share decreased slightly from 1.68% to 1.45%. InterFund/Department Charges improved by $72,248 but remained a negative value at -$39,401, with its share moving from -0.08% to -0.02%.

FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$83,883,515**	46.57%
Capital Outlays	**$32,802,800**	18.21%
Purch/Contr Services	**$24,826,234**	13.78%
Supplies	**$17,377,373**	9.65%
Other Costs	**$10,959,801**	6.09%
Other Financing Uses	**$4,386,417**	2.44%
Debt Service	**$3,293,707**	1.83%
Deprec/Amortization	**$2,616,831**	1.45%
InterFund/Dept Chrgs	**-$39,401**	-0.02%

For FY27, the expenditures by object summary for All Funds include Pers Srvcs & EE Ben at $83.8 million, representing 46.51% of the total. Capital Outlays account for $32.8 million or 18.21%. Purch/Contr Services total $24.8 million, which is 13.78% of the expenditures. Supplies are $17.4 million, making up 9.65%. Other Costs amount to $11.1 million or 6.15%. Other Financing Uses are $4.4 million, representing 2.44%. Debt Service is $3.3 million, or 1.83%. Deprec/Amortization is $2.6 million, accounting for 1.45%. InterFund/Dept Chrgs show a negative amount of -$39,401, which is -0.02% of the total.

Expenditures by Object Summary

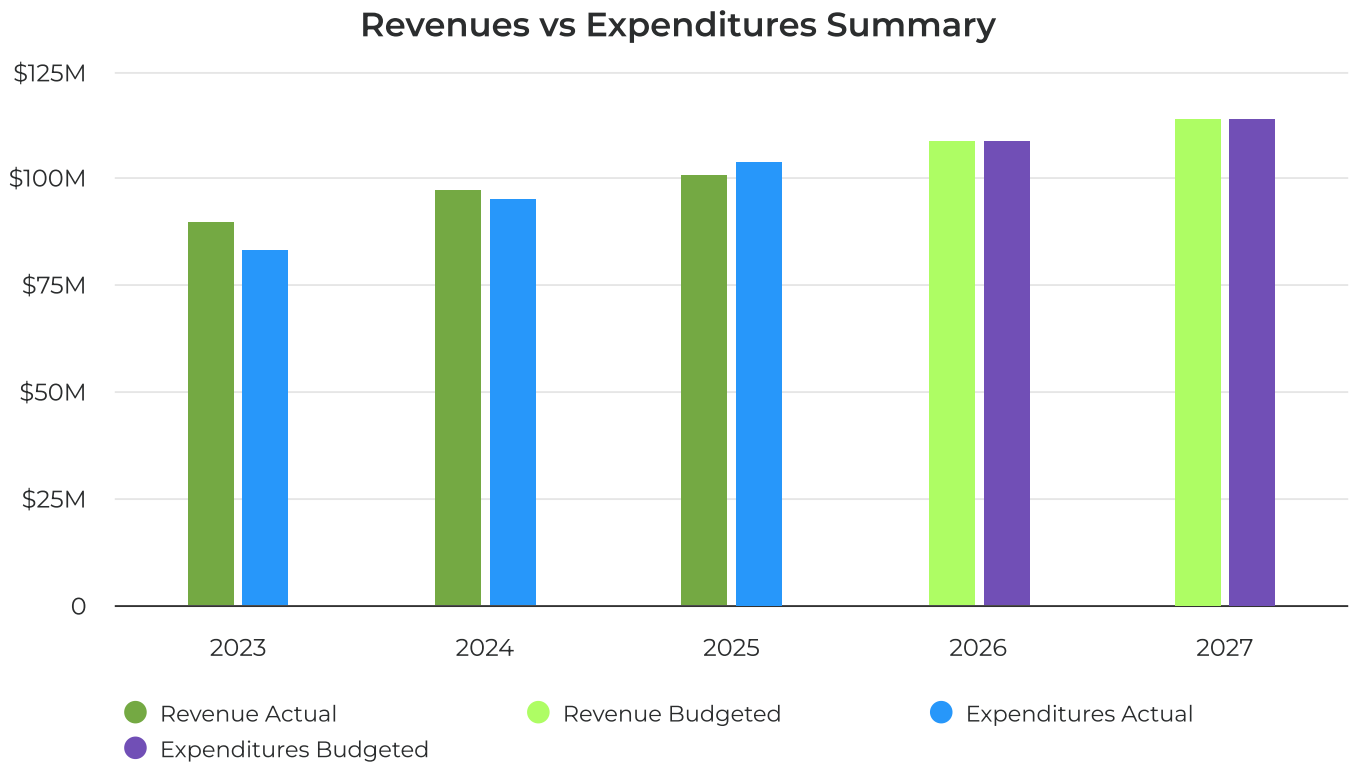
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$57,903,333	$63,593,977	$70,343,226	$77,064,025	$83,883,515	$6,819,490	8.8%
Purch/Contr Services	$21,584,557	$38,004,630	$32,564,632	$24,407,626	$24,826,234	$418,608	1.7%
Supplies	$11,789,245	$14,435,277	$16,642,926	$18,721,940	$17,377,373	-$1,344,567	-7.2%
Capital Outlays	$5,138,029	$4,810,200	$4,815,436	$1,217,992	$32,802,800	$31,584,808	2,593.2%
InterFund/Dept Chrgs	$99,591	$79,546	-$107,360	-$111,649	-$39,401	$72,248	-64.7%
Deprec/Amortization	$2,282,657	$1,850,760	$2,766,579	$2,416,831	$2,616,831	$200,000	8.3%
Other Costs	$9,467,620	$7,266,516	$6,703,179	$12,375,704	$10,959,801	-$1,415,903	-11.4%
Debt Service	$1,279,461	$1,791,475	$2,306,401	$2,968,321	$3,293,707	$325,386	11.0%
Other Financing Uses	$5,093,179	$12,007,077	$10,935,060	$4,564,064	$4,386,417	-$177,647	-3.9%
Total Expenditures	**$114,637,671**	**$143,839,458**	**$146,970,079**	**$143,624,854**	**$180,107,277**	**$36,482,423**	**25.4%**

General Fund

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. This includes expenses related to public safety, judicial, public works, parks and recreation, planning and development, and general administration.

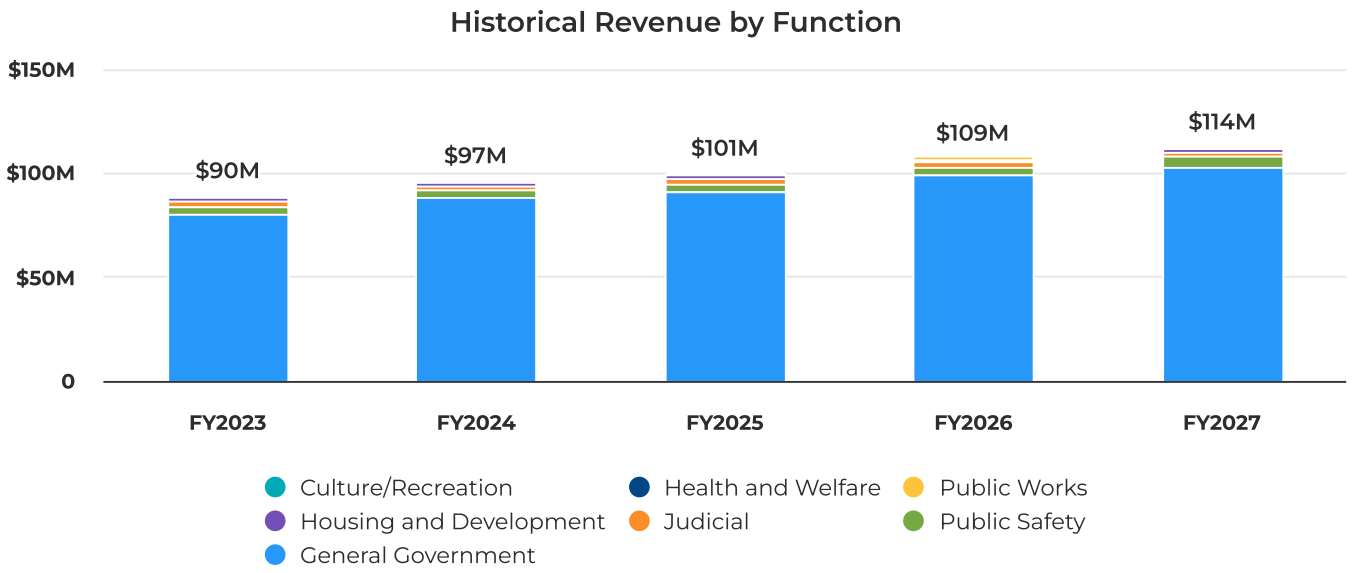
The General Fund is a governmental fund and is considered a major fund.

Summary



In the General Fund (Fund 100) for the 2027 budget year, both expenditures and revenues are budgeted at $113.8 million. This represents an increase of 4.76% from the previous year's budgeted amount of $108.6 million for both categories. The budget maintains a balanced approach, with revenues matching expenditures exactly at $113.8 million.

Revenues by Function



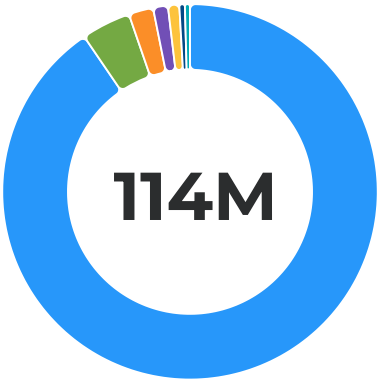
In FY2027, the General Fund's total revenue by function increased to $113.8 million, marking a 4.76% rise from FY2026's $108.6 million. General Government remained the largest category, accounting for $103 million or 90.48% of the total, which is a $4.3 million increase representing a 4.34% growth from the previous year.

Public Safety saw a significant increase to $4.8 million, up by $807,848 or 20.06%, raising its share to 4.25% of total revenue. Judicial revenues also grew by $67,908 or 2.91%, reaching $2.4 million and comprising 2.11% of the total.

Health and Welfare experienced a notable recovery with a 10.53% increase, adding $51,161 to reach $537,213, which is 0.47% of the total revenue. Culture/Recreation remained steady at $498,800, maintaining 0.44% of the total with no change from the prior year.

Housing and Development decreased by $40,000 or 2.66%, totaling $1.5 million and representing 1.28% of the total revenue. Public Works held steady at $1.1 million, accounting for 0.97% of the total, with no change from FY2026.

FY27 Revenues by Function



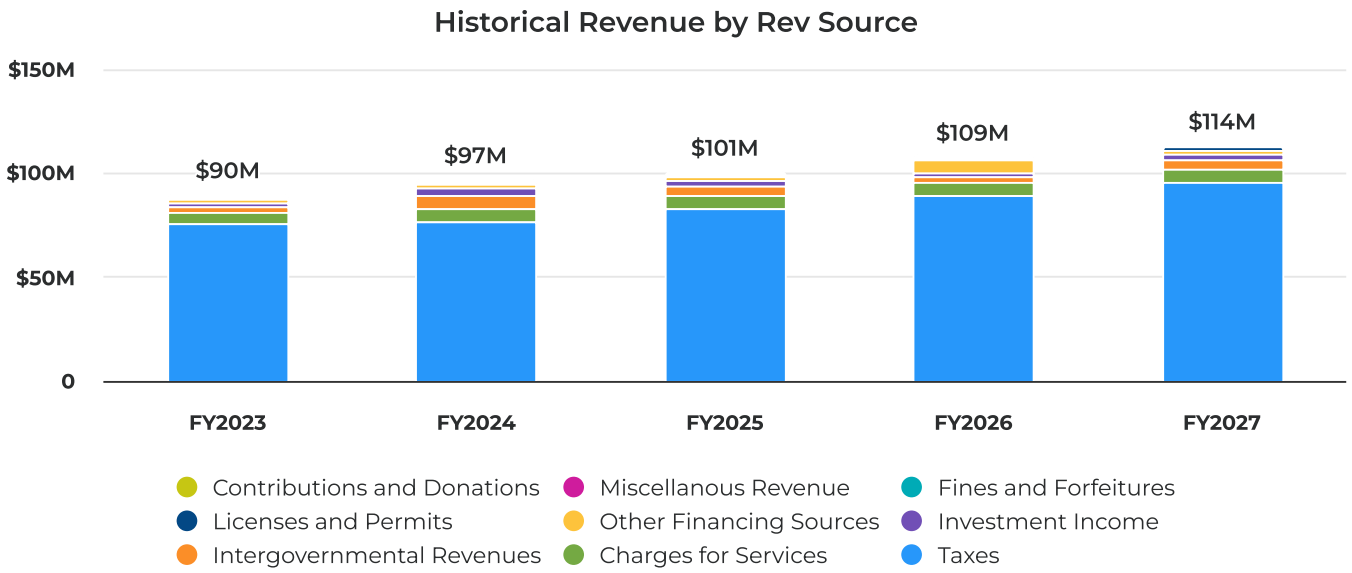
General Government	**$102,979,251**	90.48%
Public Safety	**$4,834,679**	4.25%
Judicial	**$2,399,024**	2.11%
Housing and Development	**$1,461,000**	1.28%
Public Works	**$1,105,000**	0.97%
Health and Welfare	**$537,213**	0.47%
Culture/Recreation	**$498,800**	0.44%

For the General Fund (Fund 100), the Fiscal Year Revenue by Function is primarily composed of General Government, which accounts for $103 million or 90.48% of the total revenue. Public Safety contributes $4.8 million, representing 4.25%. Judicial revenue amounts to $2.4 million, making up 2.11%. Housing and Development provides $1.5 million, which is 1.28% of the revenue. Public Works accounts for $1.1 million or 0.97%. Health and Welfare contributes $537,213, representing 0.47%, and Culture/Recreation adds $498,800, which is 0.44% of the total revenue.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$79,833,353	$87,820,954	$90,795,759	$98,692,221	$102,979,251	$4,287,030	4.3%
Judicial	$2,394,511	$2,082,587	$2,356,622	$2,331,116	$2,399,024	$67,908	2.9%
Public Safety	$3,980,213	$3,735,112	$4,006,259	$4,026,831	$4,834,679	$807,848	20.1%
Public Works	$1,106,844	$1,173,947	$1,178,048	$1,105,000	$1,105,000	$0	0.0%
Health and Welfare	$639,435	$219,387	$620,474	$486,052	$537,213	$51,161	10.5%
Culture/Recreation	$425,197	$444,227	$498,570	$498,800	$498,800	$0	0.0%
Housing and Development	$1,595,344	$1,683,224	$1,508,224	$1,501,000	$1,461,000	-$40,000	-2.7%
Total Revenues	**$89,974,898**	**$97,159,439**	**$100,963,957**	**$108,641,020**	**$113,814,967**	**$5,173,947**	**4.8%**

Revenues by Rev Source



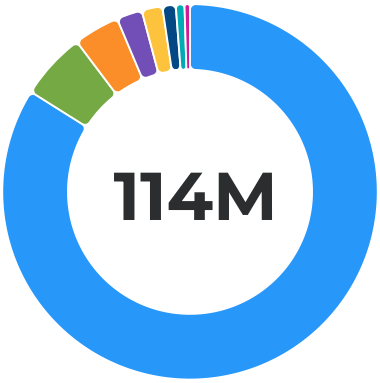
The General Fund's total revenue for FY2027 is budgeted at $113.8 million, reflecting a 4.76% increase from FY2026's $108.6 million. Taxes remain the largest revenue source, increasing by $6.5 million or 7.33% to $95.5 million, now comprising 83.93% of the total revenue, up from 81.93% the previous year.

Charges for Services show a notable increase of $675,048 or 11.44%, rising to $6.6 million and representing 5.78% of total revenue, reversing the prior year's decline. Intergovernmental Revenues also experience a significant increase of $1.8 million or 67.46%, reaching $4.5 million and accounting for 3.95% of total revenue, up from 2.47% in FY2026.

Investment Income remains steady at $2.5 million with no change from the previous year, making up 2.2% of total revenue. Other Financing Sources decrease substantially by $3.6 million or 64.16% to $2 million, reducing their share to 1.78% of total revenue from 5.2% in FY2026.

Licenses and Permits decline by $132,500 or 9.21% to $1.3 million, now 1.15% of total revenue. Fines and Forfeitures decrease by $74,740 or 8.03% to $855,860, representing 0.75% of total revenue. Miscellaneous Revenue remains relatively stable with a slight increase of $1,500 or 0.29% to $526,649, maintaining a 0.46% share. Contributions and Donations decrease by $3,000 or 46.15% to $3,500, now effectively 0% of total revenue.

FY27 Revenues by Rev Source



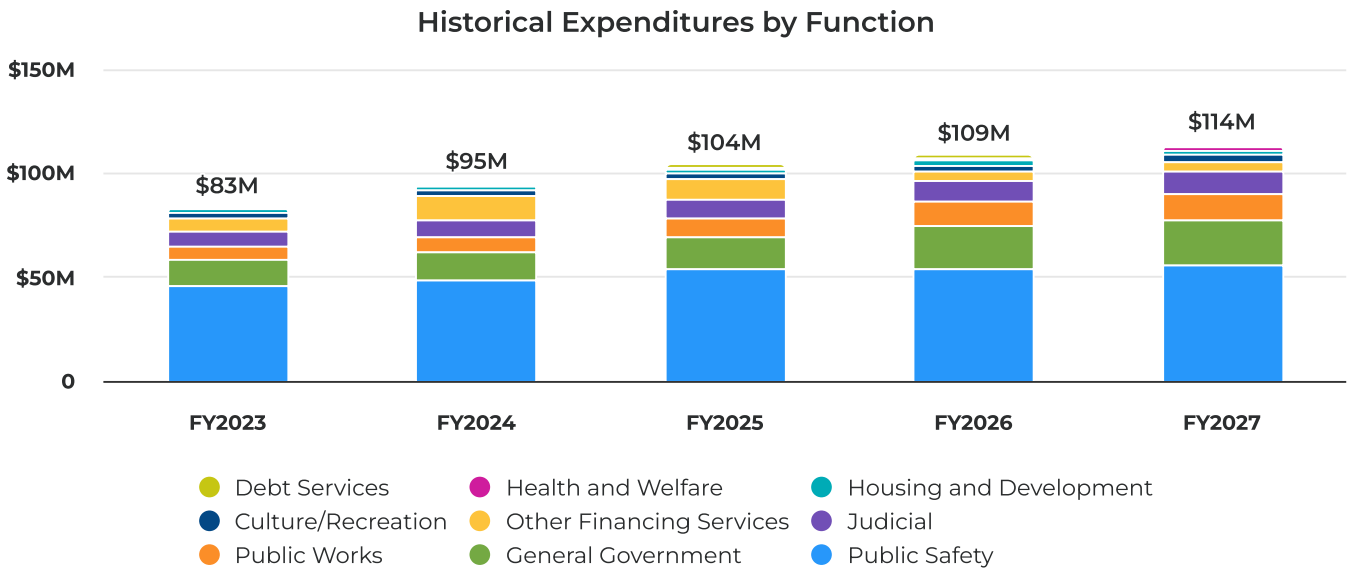
Taxes	**$95,526,402**	83.93%
Charges for Services	**$6,577,624**	5.78%
Intergovernmental Revenues	**$4,494,432**	3.95%
Investment Income	**$2,500,000**	2.20%
Other Financing Sources	**$2,024,000**	1.78%
Licenses and Permits	**$1,306,500**	1.15%
Fines and Forfeitures	**$855,860**	0.75%
Miscellanous Revenue	**$526,649**	0.46%
Contributions and Donations	**$3,500**	0.00%

For the General Fund (Fund 100) fiscal year revenue by revenue source, Taxes account for $95.5 million, representing 83.93% of the total. Charges for Services contribute $6.6 million, or 5.78%. Intergovernmental Revenues provide $4.5 million, which is 3.95%. Investment Income amounts to $2.5 million, making up 2.2% of the revenue. Other Financing Sources add $2 million, or 1.78%. Licenses and Permits bring in $1.3 million, equating to 1.15%. Fines and Forfeitures total $855,860, representing 0.75%. Miscellaneous Revenue is $526,649, accounting for 0.46%. Contributions and Donations contribute $3,500, which is 0% of the total revenue.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Taxes	$75,198,347	$76,758,166	$82,833,407	$89,005,372	$95,526,402	$6,521,030	7.3%
Licenses and Permits	$1,433,276	$1,507,755	$1,370,688	$1,439,000	$1,306,500	-$132,500	-9.2%
Intergovernmental Revenues	$2,253,197	$6,469,120	$3,822,920	$2,683,823	$4,494,432	$1,810,609	67.5%
Charges for Services	$5,693,237	$5,573,385	$6,575,956	$5,902,576	$6,577,624	$675,048	11.4%
Fines and Forfeitures	$934,427	$1,024,784	$813,635	$930,600	$855,860	-$74,740	-8.0%
Investment Income	$1,957,850	$3,415,502	$3,101,877	$2,500,000	$2,500,000	$0	0.0%
Contributions and Donations	$4,365	$12,214	$12,407	$6,500	$3,500	-$3,000	-46.2%
Miscellanous Revenue	$782,622	$602,312	$849,562	$525,149	$526,649	$1,500	0.3%
Other Financing Sources	$1,717,577	$1,796,201	$1,583,505	$5,648,000	$2,024,000	-$3,624,000	-64.2%
Total Revenues	**$89,974,898**	**$97,159,439**	**$100,963,957**	**$108,641,020**	**$113,814,967**	**$5,173,947**	**4.8%**

Expenditures by Function

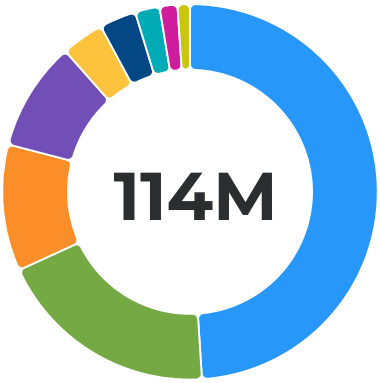


In FY2027, the General Fund's total expenditures increased by 4.76% to $113.8 million compared to FY2026's $108.6 million. Public Safety remained the largest expenditure category, rising by $1.8 million or 3.33% to $55.9 million, representing 49.1% of the total budget, a slight decrease in its share from 49.79% the previous year.

General Government expenditures grew by $1.3 million or 6.32% to $21.8 million, accounting for 19.17% of the total budget, continuing its position as the second-largest category. Public Works increased by $691,589 or 5.9% to $12.4 million, making up 10.9% of the total, while Judicial expenses rose by $710,971 or 7.22% to $10.6 million, representing 9.28% of the budget.

Other Financing Services saw a slight decrease of $80,069 or 1.88%, totaling $4.2 million and comprising 3.68% of the budget. Culture and Recreation expenditures increased by $399,341 or 12.5% to $3.6 million, now 3.16% of the total. Housing and Development rose by $137,117 or 6.04% to $2.4 million, and Health and Welfare grew by $182,358 or 11.66% to $1.7 million, representing 2.12% and 1.53% of the budget respectively. Debt Services increased modestly by $35,499 or 3.02% to $1.2 million, maintaining a 1.06% share of the total expenditures.

FY27 Expenditures by Function



Public Safety	**$55,759,842**	48.99%
General Government	**$21,817,421**	19.17%
Public Works	**$12,408,265**	10.90%
Judicial	**$10,684,104**	9.39%
Other Financing Services	**$4,185,954**	3.68%
Culture/Recreation	**$3,594,065**	3.16%
Housing and Development	**$2,407,695**	2.12%
Health and Welfare	**$1,745,829**	1.53%
Debt Services	**$1,211,792**	1.06%

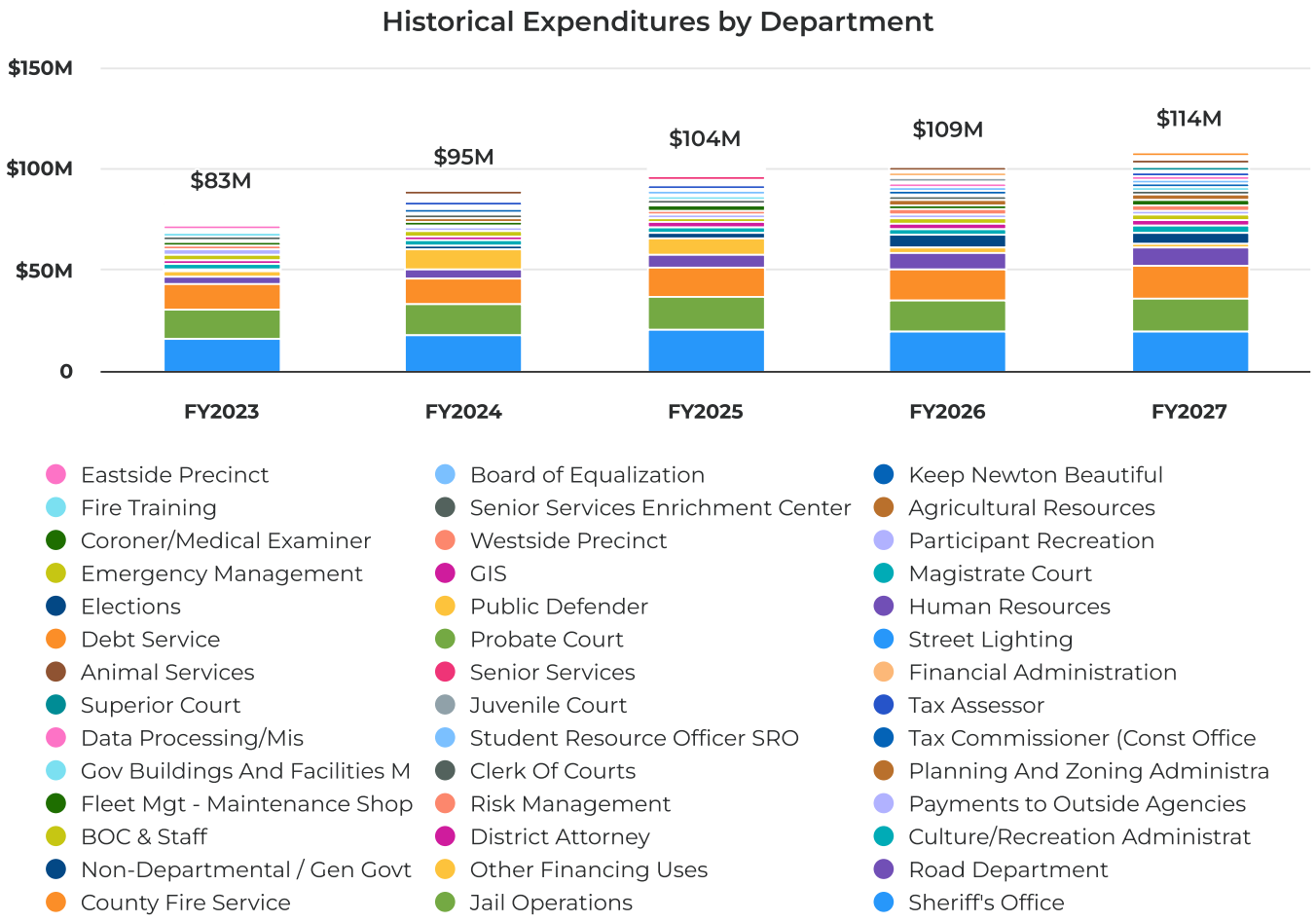
For the General Fund (Fund 100) fiscal year expenditures by function, Public Safety accounts for $55.9 million, representing 49.1% of the total. General Government follows with $21.8 million, or 19.17%. Public Works expenditures total $12.4 million, making up 10.9%, while Judicial expenses are $10.6 million, or 9.28%.

Other Financing Services comprise $4.2 million, which is 3.68% of the expenditures. Culture/Recreation accounts for $3.6 million, or 3.16%. Housing and Development expenses are $2.4 million, representing 2.12%, and Health and Welfare total $1.7 million, or 1.53%. Debt Services make up $1.2 million, equating to 1.06% of the fiscal year expenditures.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$12,207,077	$13,537,134	$15,390,626	$20,516,703	$21,817,421	$1,300,718	6.3%
Judicial	$7,808,529	$7,760,509	$8,392,732	$9,849,133	$10,684,104	$834,971	8.5%
Public Safety	$45,729,117	$48,550,022	$53,788,847	$54,087,419	$55,759,842	$1,672,423	3.1%
Public Works	$6,469,205	$7,417,088	$9,399,016	$11,716,676	$12,408,265	$691,589	5.9%
Health and Welfare	$888,038	$970,139	$987,199	$1,563,471	$1,745,829	$182,358	11.7%
Culture/Recreation	$2,550,257	$2,684,031	$2,831,117	$3,194,724	$3,594,065	$399,341	12.5%
Housing and Development	$1,720,896	$1,695,405	$1,703,429	$2,270,578	$2,407,695	$137,117	6.0%
Debt Services	$0	$555,043	$1,142,422	$1,176,293	$1,211,792	$35,499	3.0%
Other Financing Services	$5,937,763	$11,856,685	$10,285,149	$4,266,023	$4,185,954	-$80,069	-1.9%
Total Expenditures	**$83,310,881**	**$95,026,056**	**$103,920,537**	**$108,641,020**	**$113,814,967**	**$5,173,947**	**4.8%**

Expenditures by Department



The General Fund's total expenditures for FY2027 increased by 4.76% to $113.8 million compared to FY2026's $108.6 million. The Sheriff's Office remained the largest expenditure category, rising by $504,311 or 2.61% to $19.8 million, though its share of the total decreased slightly to 17.43%. Jail Operations also saw a modest increase of $217,308 or 1.37%, reaching $16.1 million and representing 14.11% of the total.

County Fire Service expenditures grew by $983,816 or 6.54% to $16 million, maintaining a similar proportion of the budget at 14.09%. The Road Department increased by $518,757 or 6.13% to $9 million, slightly increasing its share to 7.89%. In contrast, Non-Departmental / General Government expenditures decreased by $636,000 or 10.71% to $5.3 million, reducing its portion of the budget to 4.66%.

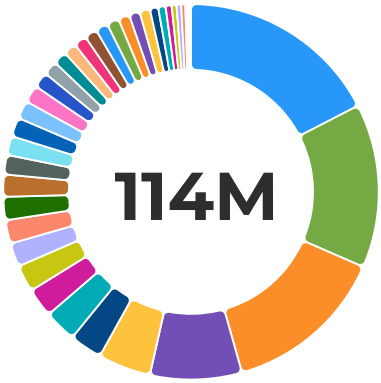
Culture/Recreation Administration rose by $393,941 or 14.06% to $3.2 million, while the District Attorney's budget remained relatively stable with a slight increase of $19,882 or 0.63% to $3.2 million. Risk Management experienced a significant increase of $520,000 or 22.32%, reaching $2.9 million and accounting for 2.5% of total expenditures. The Board of Commissioners and Staff saw a small increase of $20,311 or 0.78%, holding steady at $2.6 million.

Among other notable changes, Fleet Management - Maintenance Shop increased by $172,832 or 8.03% to $2.3 million. Senior Services Enrichment Center showed a substantial rise of $388,501 or 456.85%, reaching $473,541, despite an overall decrease in Senior Services by $206,143 or 13.94% to $1.3 million. The Tax Assessor and Tax Commissioner offices also saw increases of 19.97% and 17.06%, respectively.

Other categories with decreases included Data Processing/MIS, down by $112,359 or 6.82% to $1.5 million, Emergency Management, down by $68,402 or 10.75% to $568,144, and Other Financing Uses, which declined slightly by $61,639 or

2.62% to $2.3 million. Animal Services and Payments to Outside Agencies also experienced minor reductions.

FY27 Expenditures by Department



Sheriff's Office	**$19,839,719**	17.43%
Jail Operations	**$16,061,305**	14.11%
County Fire Service	**$16,035,002**	14.09%
Road Department	**$8,984,043**	7.89%
Non-Departmental / Gen Govt	**$5,178,000**	4.55%
Culture/Recreation Administrat	**$3,196,465**	2.81%
District Attorney	**$3,190,600**	2.80%
Risk Management	**$2,850,000**	2.50%
BOC & Staff	**$2,638,780**	2.32%
Fleet Mgt - Maintenance Shop	**$2,324,222**	2.04%
Other Financing Uses	**$2,293,400**	2.02%
Planning And Zoning Administra	**$2,290,959**	2.01%
Gov Buildings And Facilities M	**$2,171,475**	1.91%
Payments to Outside Agencies	**$1,892,554**	1.66%
Clerk Of Courts	**$1,875,945**	1.65%
Tax Commissioner (Const Office	**$1,872,963**	1.65%
Tax Assessor	**$1,767,952**	1.55%
Student Resource Officer SRO	**$1,724,192**	1.51%
Data Processing/Mis	**$1,534,546**	1.35%
Juvenile Court	**$1,411,223**	1.24%
Financial Administration	**$1,323,584**	1.16%
Senior Services	**$1,272,288**	1.12%
Superior Court	**$1,239,583**	1.09%
Animal Services	**$1,239,004**	1.09%
Debt Service	**$1,211,792**	1.06%
Probate Court	**$1,193,956**	1.05%
Street Lighting	**$1,100,000**	0.97%
Public Defender	**$1,050,663**	0.92%
Human Resources	**$1,044,566**	0.92%
Elections	**$806,331**	0.71%
Magistrate Court	**$722,134**	0.63%
GIS	**$610,728**	0.54%
Senior Services Enrichment Center	**$473,541**	0.42%
Emergency Management	**$439,961**	0.39%
Participant Recreation	**$397,600**	0.35%
Coroner/Medical Examiner	**$157,080**	0.14%
Westside Precinct	**$156,014**	0.14%
Agricultural Resources	**$116,736**	0.10%

Fire Training	**$95,025**	0.08%
Board of Equalization	**$18,496**	0.02%
Eastside Precinct	**$12,540**	0.01%

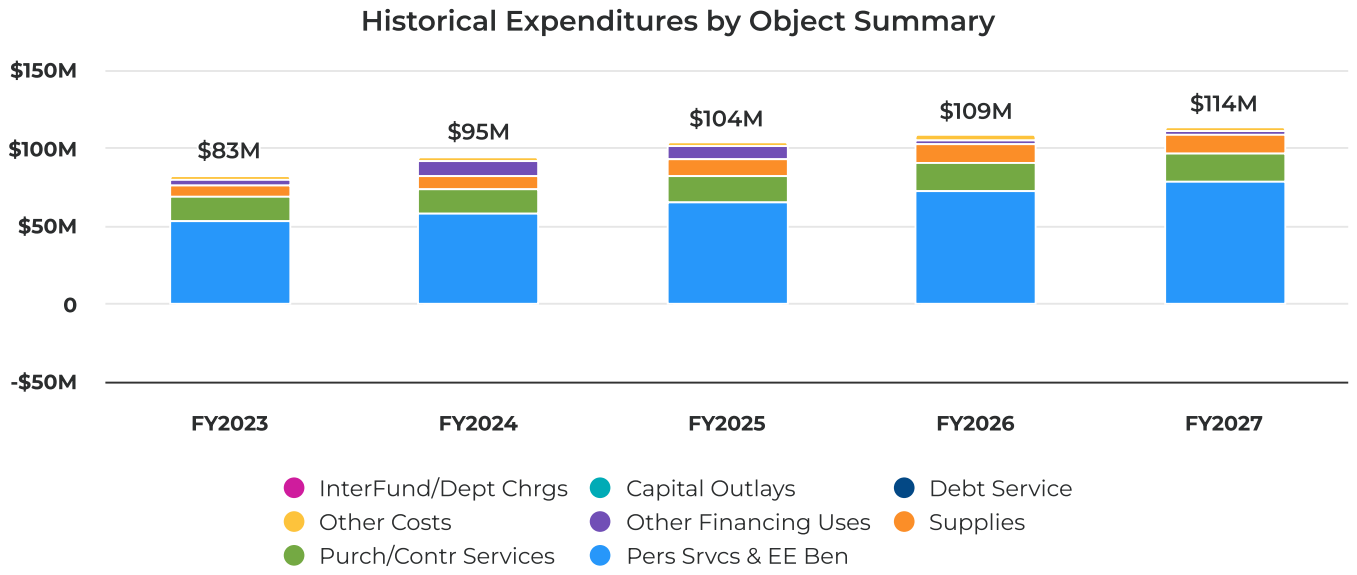
For the General Fund (Fund 100) fiscal year expenditures by department, the Sheriff's Office accounts for $19.8 million, representing 17.43% of the total. Jail Operations follow with $16.1 million, or 14.11%, closely matched by County Fire Service at $16 million, or 14.09%. The Road Department's expenditures total $9 million, making up 7.89%. Non-Departmental / General Government expenses are $5.3 million, or 4.66%. Culture/Recreation Administration and the District Attorney each have expenditures around $3.2 million, representing 2.81% and 2.8% respectively. Risk Management accounts for $2.9 million, or 2.5%, while BOC & Staff expenditures are $2.6 million, or 2.32%. Lastly, Fleet Management - Maintenance Shop has $2.3 million in expenditures, comprising 2.04% of the total. Thirty-one smaller categories are not included in this summary.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-Departmental / Gen Govt	$1,066,316	$1,971,012	$3,151,326	$5,938,000	$5,178,000	-$760,000	-12.8%
BOC & Staff	$2,012,108	$2,177,612	$2,309,825	$2,618,469	$2,638,780	$20,311	0.8%
Elections	$668,835	$800,119	$615,175	$701,023	$806,331	$105,308	15.0%
Financial Administration	$1,018,595	$1,038,006	$1,087,018	$1,159,842	$1,323,584	$163,742	14.1%
Data Processing/Mis	$1,054,601	$1,056,833	$1,542,046	$1,646,905	$1,534,546	-$112,359	-6.8%
GIS	$432,974	$326,505	$371,181	$586,912	$610,728	$23,816	4.1%
Human Resources	$725,978	$746,203	$601,248	$724,993	$1,044,566	$319,573	44.1%
Tax Commissioner (Const Office	$1,335,722	$1,353,738	$1,358,136	$1,599,951	$1,872,963	$273,012	17.1%
Tax Assessor	$1,018,053	$1,253,733	$1,100,866	$1,473,675	$1,767,952	$294,277	20.0%
Board of Equalization	$10,341	$15,999	$11,284	$16,496	$18,496	$2,000	12.1%
Risk Management	$1,547,161	$1,409,535	$1,775,078	$2,330,000	$2,850,000	$520,000	22.3%
Gov Buildings And Facilities M	$1,316,393	$1,387,840	$1,467,443	$1,720,437	$2,171,475	$451,038	26.2%
Superior Court	$1,109,429	$1,010,921	$1,053,531	$1,235,236	$1,239,583	$4,347	0.4%
Clerk Of Courts	$1,502,593	$1,548,265	$1,570,108	$1,755,168	$1,875,945	$120,777	6.9%
District Attorney	$2,192,785	$2,123,438	$2,437,760	$3,170,718	$3,190,600	$19,882	0.6%
Magistrate Court	$439,845	$442,825	$483,501	$490,919	$722,134	$231,215	47.1%
Probate Court	$786,205	$820,266	$834,812	$977,265	$1,193,956	$216,691	22.2%
Juvenile Court	$1,241,389	$1,259,837	$1,317,566	$1,368,151	$1,411,223	$43,072	3.1%
Public Defender	$536,282	$554,957	$695,453	$851,676	$1,050,663	$198,987	23.4%
Sheriff's Office	$16,123,457	$17,610,445	$20,324,403	$19,335,408	$19,839,719	$504,311	2.6%
Westside Precinct	$134,795	$131,307	$143,203	$156,014	$156,014	$0	0.0%
Eastside Precinct	$12,857	$6,138	$7,198	$12,540	$12,540	$0	0.0%
Jail Operations	$14,102,807	$15,409,847	$16,526,155	$15,843,997	$16,061,305	$217,308	1.4%
Student Resource Officer SRO	$1,250,597	$1,257,158	$1,266,907	$1,553,031	$1,724,192	$171,161	11.0%
County Fire Service	$12,556,376	$12,654,563	$13,812,466	$15,051,186	$16,035,002	$983,816	6.5%
Fire Training	$110,070	$99,558	$97,145	$97,095	$95,025	-$2,070	-2.1%
Coroner/Medical Examiner	$95,006	$108,107	$120,331	$135,569	$157,080	$21,511	15.9%
Animal Services	$936,713	$972,839	$1,023,725	$1,266,033	$1,239,004	-$27,029	-2.1%
Emergency Management	$406,439	$300,059	$467,315	$636,546	$439,961	-$196,585	-30.9%
Road Department	$3,888,508	$4,539,439	$6,335,677	$8,465,286	$8,984,043	$518,757	6.1%
Street Lighting	$912,034	$936,697	$958,440	$1,100,000	$1,100,000	$0	0.0%
Keep Newton Beautiful	$0	$168,735	$128,843	$0	$0	$0	0.0%
Fleet Mgt - Maintenance Shop	$1,668,662	$1,772,217	$1,976,056	$2,151,390	$2,324,222	$172,832	8.0%
Senior Services	$888,038	$970,139	$987,085	$1,478,431	$1,272,288	-$206,143	-13.9%
Culture/Recreation Administrat	$2,268,395	$2,415,141	$2,512,759	$2,802,524	$3,196,465	$393,941	14.1%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Participant Recreation	$281,862	$268,890	$318,358	$392,200	$397,600	$5,400	1.4%
Agricultural Resources	$121,717	$138,706	$114,678	$116,115	$116,736	$621	0.5%
Planning And Zoning Administra	$1,599,178	$1,556,698	$1,588,751	$2,154,463	$2,290,959	$136,496	6.3%
Debt Service	$0	$555,043	$1,142,422	$1,176,293	$1,211,792	$35,499	3.0%
Payments to Outside Agencies	$3,210,964	$1,910,984	$1,956,377	$1,910,984	$1,892,554	-$18,430	-1.0%
Other Financing Uses	$2,726,799	$9,945,701	$8,328,773	$2,355,039	$2,293,400	-$61,639	-2.6%
Senior Services Enrichment Center	$0	$0	$114	$85,040	$473,541	$388,501	456.8%
Total Expenditures	**$83,310,881**	**$95,026,056**	**$103,920,537**	**$108,641,020**	**$113,814,967**	**$5,173,947**	**4.8%**

Expenditures by Object Summary



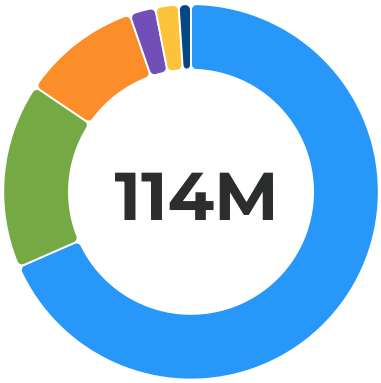
The General Fund's total expenditures for FY2027 are budgeted at $113.8 million, reflecting a 4.76% increase from the FY2026 total of $108.6 million. The largest expenditure category remains Personal Services and Employee Benefits, which accounts for 68.6% of the total at $78.1 million. This category increased by $6.2 million, or 8.68%, compared to the previous year.

Purchases and Contract Services represent the second-largest category at $18.3 million, making up 16.09% of the total budget. This category saw a modest increase of $91,773, or 0.5%, from FY2026. Supplies expenditures decreased slightly by $104,253, or 0.88%, to $11.7 million, representing 10.29% of the total budget.

Other Costs experienced a significant decrease, dropping by $1 million, or 27.31%, to $2.7 million, which is 2.35% of the total budget. Other Financing Uses also declined by $61,639, or 2.62%, to $2.3 million, accounting for 2.02% of the total. Debt Service increased by $35,499, or 3.02%, to $1.2 million, maintaining a similar share of 1.06% of the total budget.

Capital Outlays remain at zero, consistent with the previous year. InterFund/Department Charges are budgeted at negative $459,401, representing -0.4% of the total, and decreased by $14,503, or 3.26%, compared to FY2026.

FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$78,196,311**	68.70%
Purch/Contr Services	**$18,308,827**	16.09%
Supplies	**$11,710,484**	10.29%
Other Costs	**$2,553,554**	2.24%
Other Financing Uses	**$2,293,400**	2.02%
Debt Service	**$1,211,792**	1.06%
InterFund/Dept Chrgs	**-$459,401**	-0.40%

For the General Fund (Fund 100) in FY27, expenditures are primarily allocated to Pers Srvcs & EE Ben, totaling $78.1 million and representing 68.6% of the budget. Purch/Contr Services account for $18.3 million or 16.09%. Supplies make up $11.7 million, which is 10.29% of the expenditures. Other Costs are $2.7 million, comprising 2.35%, while Other Financing Uses are $2.3 million or 2.02%. Debt Service amounts to $1.2 million, representing 1.06%. InterFund/Dept Chrgs show a negative value of $459,401, equating to -0.4% of the total expenditures.

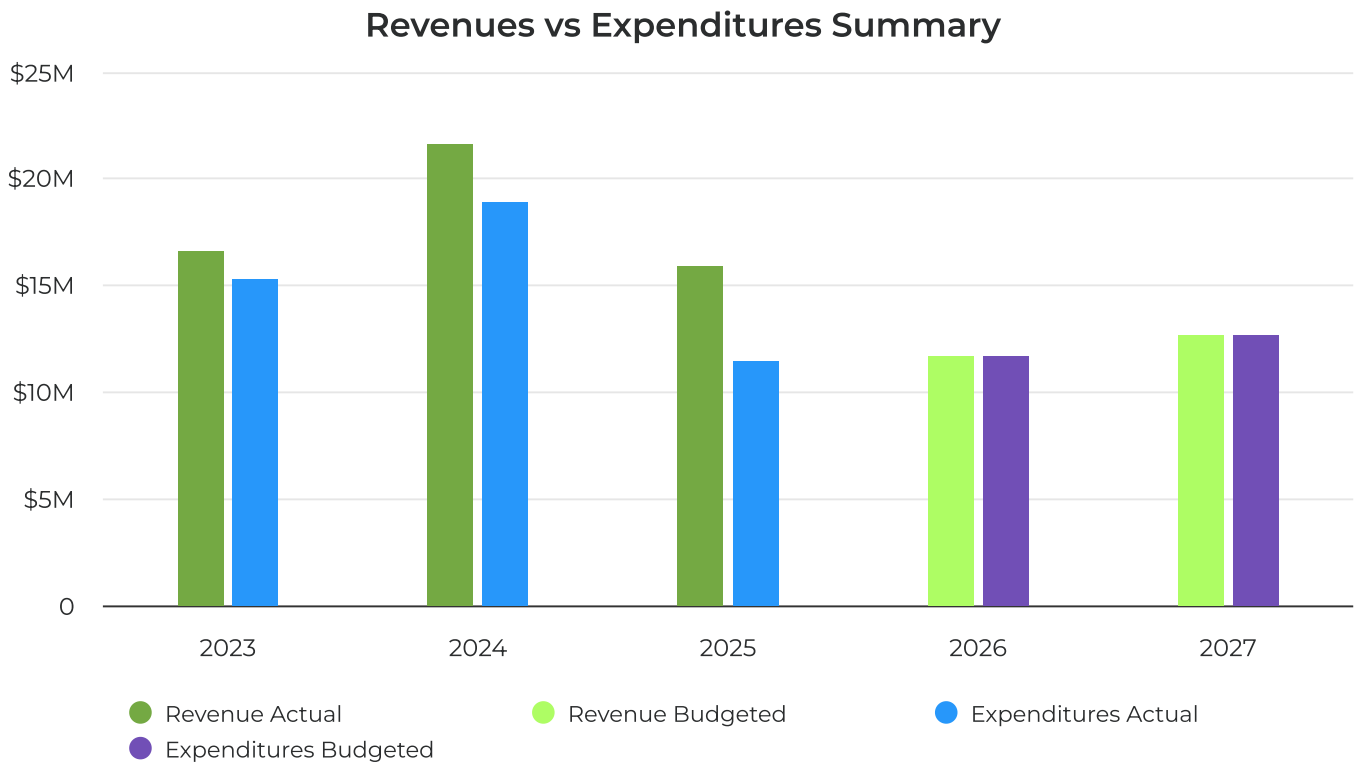
Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$53,604,055	$57,814,073	$65,087,556	$71,839,436	$78,196,311	$6,356,875	8.8%
Purch/Contr Services	$14,662,937	$15,242,045	$16,947,315	$18,217,054	$18,308,827	$91,773	0.5%
Supplies	$8,124,938	$9,023,573	$10,416,278	$11,814,737	$11,710,484	-$104,253	-0.9%
Capital Outlays	$1,077,532	$651,953	$154,714	$0	$0	$0	0.0%
InterFund/Dept Chrgs	-$233,658	-$253,703	-$440,609	-$444,898	-$459,401	-$14,503	3.3%
Other Costs	$3,348,279	$2,047,371	$2,284,089	$3,683,359	$2,553,554	-$1,129,805	-30.7%
Debt Service	$0	$555,043	$1,142,422	$1,176,293	$1,211,792	$35,499	3.0%
Other Financing Uses	$2,726,799	$9,945,701	$8,328,773	$2,355,039	$2,293,400	-$61,639	-2.6%
Total Expenditures	**$83,310,881**	**$95,026,056**	**$103,920,537**	**$108,641,020**	**$113,814,967**	**$5,173,947**	**4.8%**

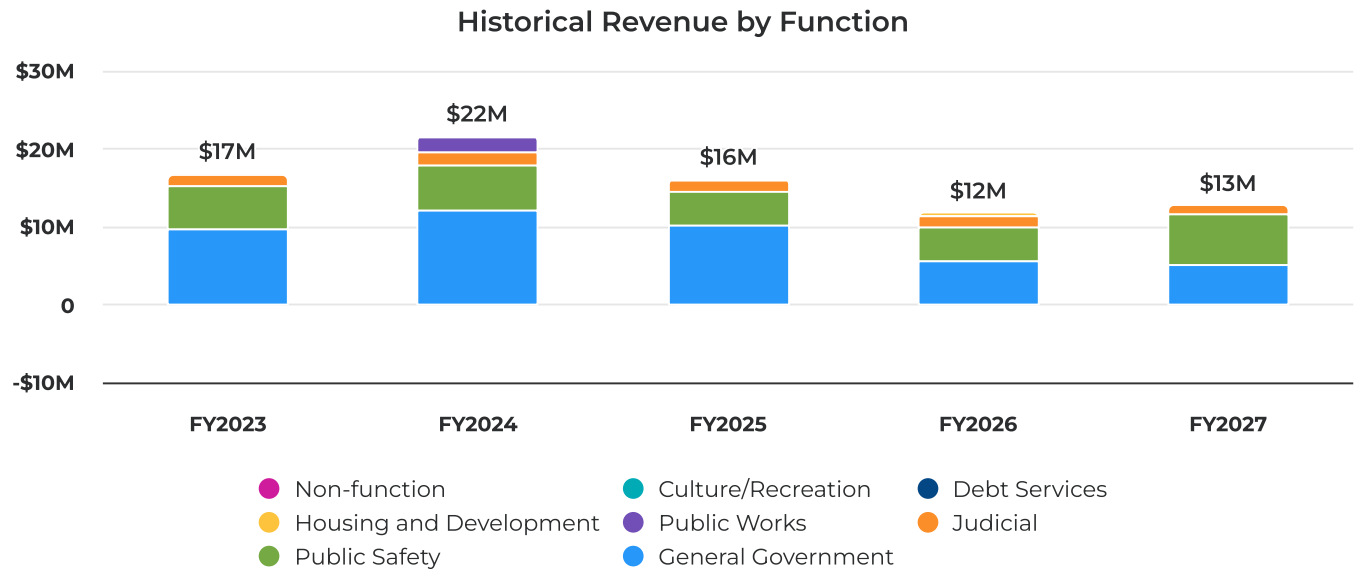
Special Revenue Funds

Special Revenue Funds are used to account for revenue sources that are legally restricted or committed to specific purposes. These funds ensure transparency by tracking how dedicated revenues are collected and spent, separate from the General Fund. A detailed view of each special revenue can be found by expanding this section.

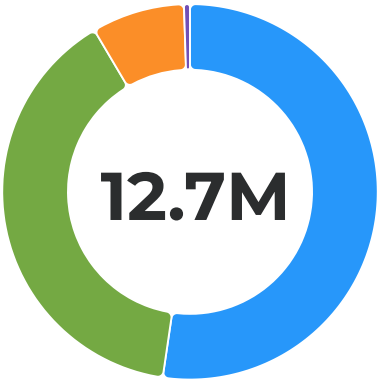
Summary



Revenues by Function



FY27 Revenues by Function



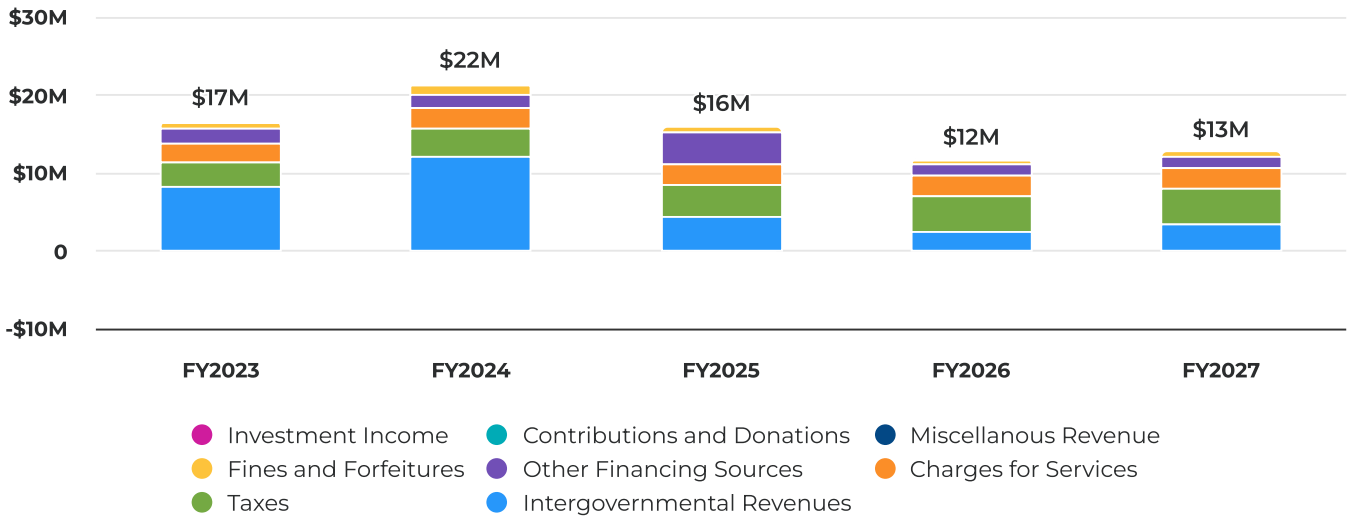
Public Safety	**$6,655,576**	52.33%
General Government	**$4,981,350**	39.17%
Judicial	**$1,016,386**	7.99%
Housing and Development	**$65,100**	0.51%

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-function	$1	$95	-$95	$50	$0	-$50	-100.0%
General Government	$9,750,310	$12,158,122	$10,094,989	$5,519,350	$4,981,350	-$538,000	-9.7%
Judicial	$1,414,031	$1,650,364	$1,478,491	$1,385,527	$1,016,386	-$369,141	-26.6%
Public Safety	$5,476,263	$5,690,685	$4,349,041	$4,462,514	$6,655,576	$2,193,062	49.1%
Public Works	$1,500	$1,892,140	$117,613	$0	$0	$0	0.0%
Culture/Recreation	$5,000	$5,000	$5,000	$0	$0	$0	0.0%
Housing and Development	-$3,355	$215,169	-$80,358	$365,100	$65,100	-$300,000	-82.2%
Debt Services	$23,170	$3,301	$0	$0	$0	$0	0.0%
Total Revenues	**$16,666,919**	**$21,614,876**	**$15,964,681**	**$11,732,541**	**$12,718,412**	**$985,871**	**8.4%**

Revenues by Rev Source

Historical Revenue by Rev Source



FY27 Revenues by Rev Source

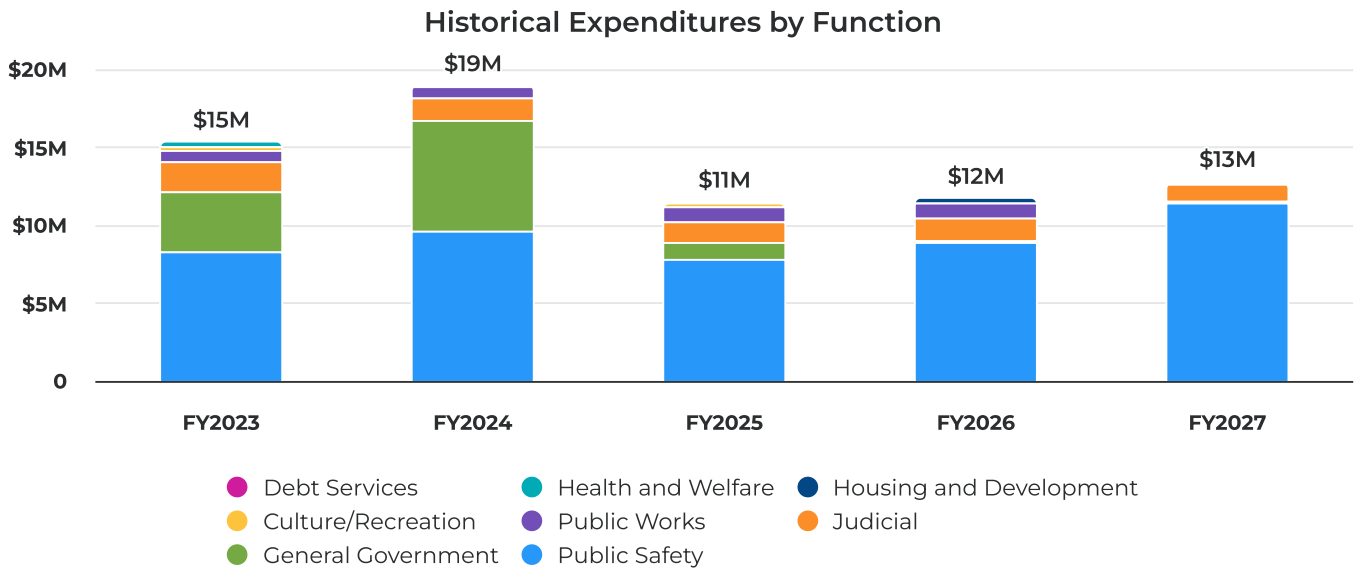


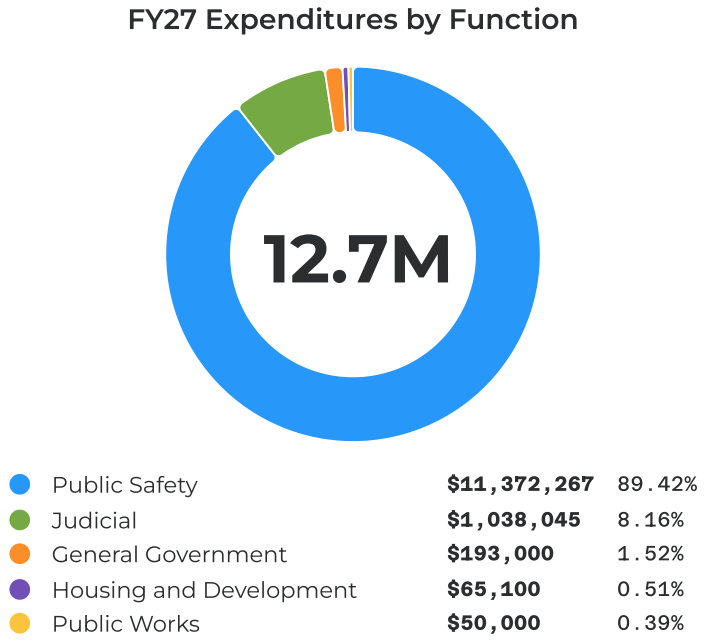
Taxes	**$4,714,350**	37.07%
Intergovernmental Revenues	**$3,295,705**	25.91%
Charges for Services	**$2,616,000**	20.57%
Other Financing Sources	**$1,419,352**	11.16%
Fines and Forfeitures	**$615,500**	4.84%
Contributions and Donations	**$31,000**	0.24%
Investment Income	**$16,505**	0.13%
Miscellanous Revenue	**$10,000**	0.08%

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Taxes	$3,116,085	$3,518,273	$4,031,685	$4,462,850	$4,714,350	$251,500	5.6%
Intergovernmental Revenues	$8,224,375	$12,160,669	$4,368,079	$2,441,016	$3,295,705	$854,689	35.0%
Charges for Services	$2,496,590	$2,583,819	$2,567,250	$2,616,000	$2,616,000	$0	0.0%
Fines and Forfeitures	$757,549	$1,116,038	$726,188	$621,500	$615,500	-$6,000	-1.0%
Investment Income	$26,953	$15,856	$78,378	$36,310	$16,505	-$19,805	-54.5%
Contributions and Donations	$157,636	$87,301	$67,821	$21,000	$31,000	$10,000	47.6%
Miscellanous Revenue	$134,878	$282,107	-$6,854	$0	$10,000	$10,000	
Other Financing Sources	$1,752,854	$1,850,813	$4,132,134	$1,533,865	$1,419,352	-$114,513	-7.5%
Total Revenues	**$16,666,919**	**$21,614,876**	**$15,964,681**	**$11,732,541**	**$12,718,412**	**$985,871**	**8.4%**

Expenditures by Function

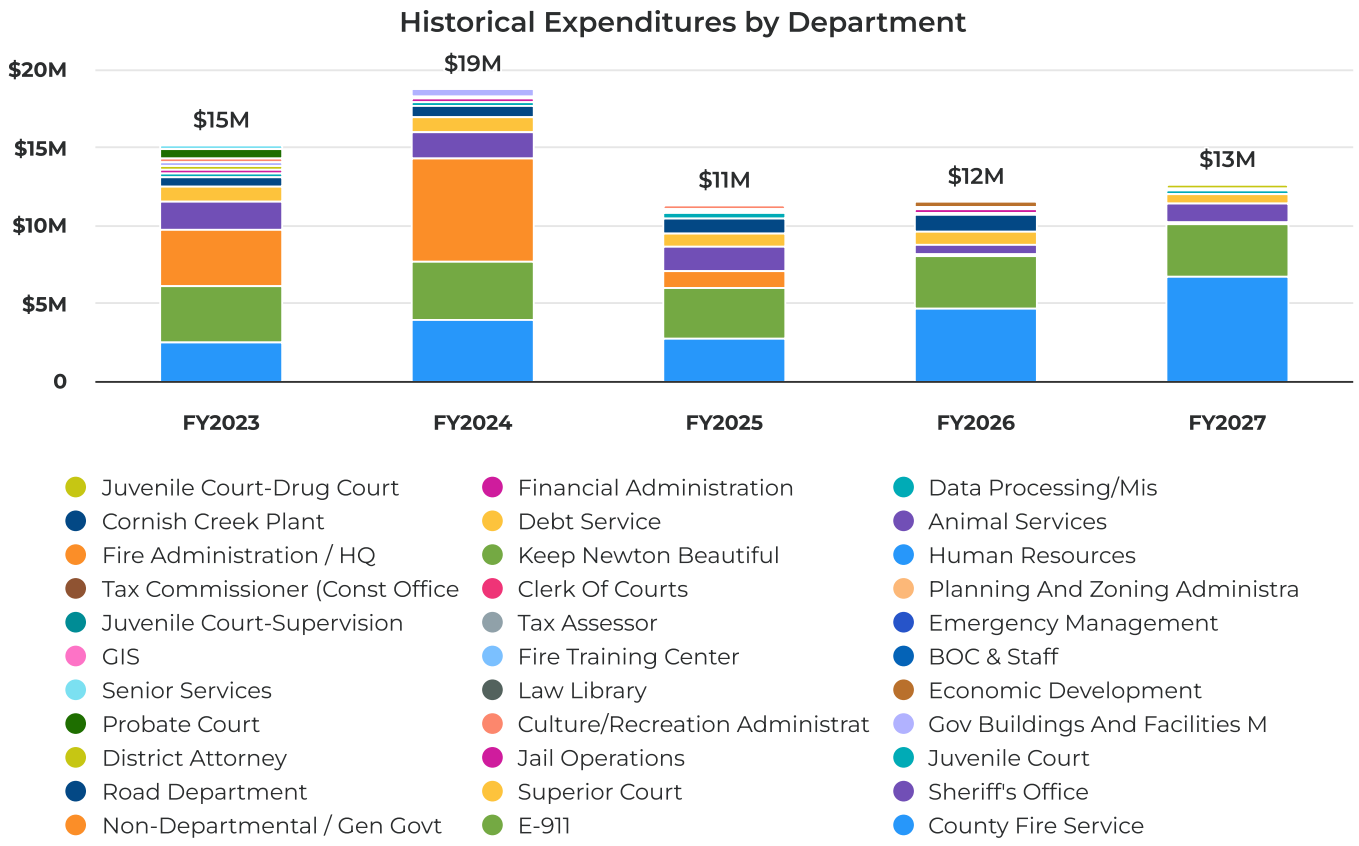




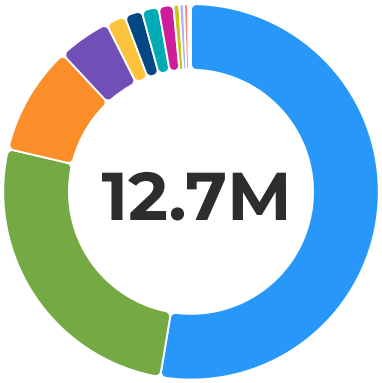
Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$3,870,633	$7,181,679	$1,105,449	$177,500	$193,000	$15,500	8.7%
Judicial	$1,911,824	$1,405,686	$1,294,252	$1,341,575	$1,038,045	-$303,530	-22.6%
Public Safety	$8,265,474	$9,546,719	$7,733,299	$8,843,366	$11,372,267	$2,528,901	28.6%
Public Works	$680,697	$744,929	$995,673	$1,005,000	$50,000	-$955,000	-95.0%
Health and Welfare	$261,745	$13,832	$0	$0	$0	$0	0.0%
Culture/Recreation	$283,066	$34,429	$282,222	$0	$0	$0	0.0%
Housing and Development	$31,567	$0	$0	$365,100	$65,100	-$300,000	-82.2%
Debt Services	$1,000	$1,000	$0	$0	$0	$0	0.0%
Total Expenditures	**$15,306,005**	**$18,928,275**	**$11,410,895**	**$11,732,541**	**$12,718,412**	**$985,871**	**8.4%**

Expenditures by Department



FY27 Expenditures by Department



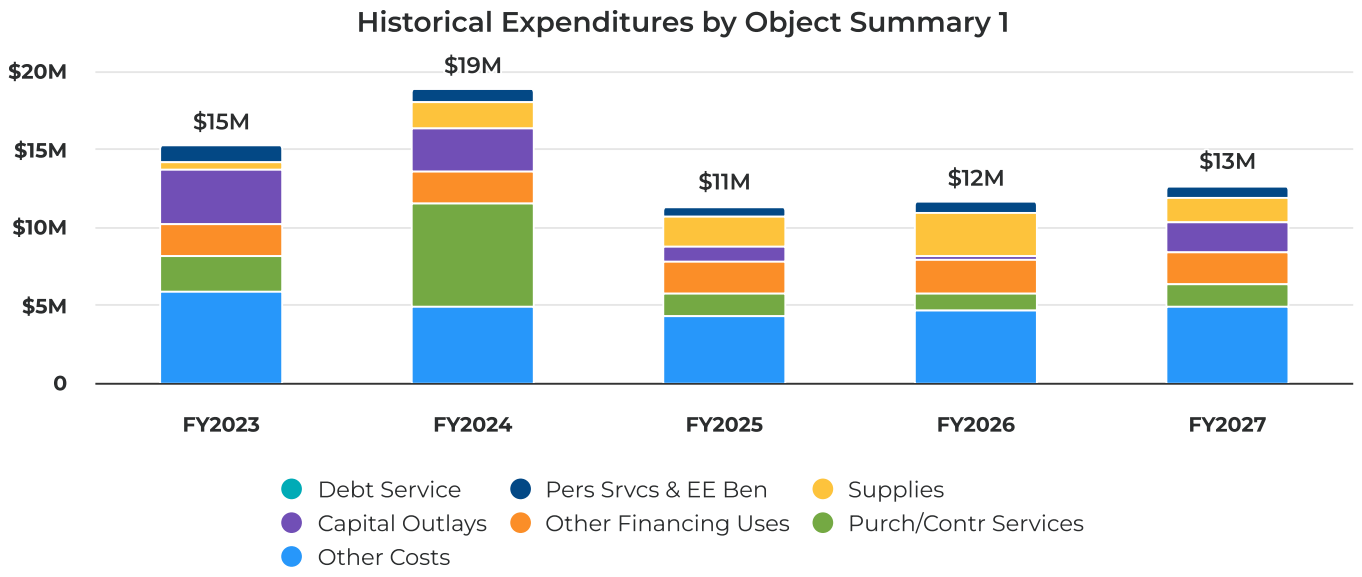
County Fire Service	**$6,694,050**	52.63%
E-911	**$3,311,700**	26.04%
Sheriff's Office	**$1,194,717**	9.39%
Superior Court	**$574,720**	4.52%
Juvenile Court	**$211,082**	1.66%
Non-Departmental / Gen Govt	**$193,000**	1.52%
District Attorney	**$187,148**	1.47%
Jail Operations	**$161,000**	1.27%
Economic Development	**$65,100**	0.51%
Road Department	**$50,000**	0.39%
Law Library	**$43,050**	0.34%
Juvenile Court-Supervision	**$12,045**	0.09%
Fire Training Center	**$10,800**	0.08%
Clerk Of Courts	**$10,000**	0.08%

Expenditures by Department

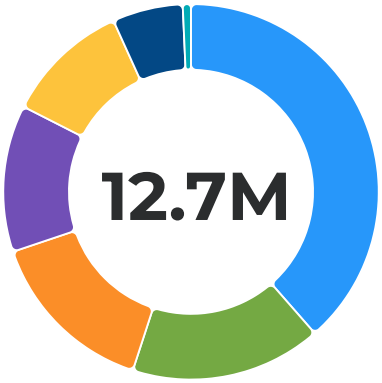
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-Departmental / Gen Govt	$3,675,860	$6,627,197	$1,038,388	$77,500	$193,000	$115,500	149.0%
BOC & Staff	$2,869	$47,409	$0	$100,000	$0	-$100,000	-100.0%
Financial Administration	$147	$0	$0	$0	$0	$0	0.0%
Data Processing/Mis	$147	$0	$0	$0	$0	$0	0.0%
GIS	$147	$0	$66,497	$0	$0	$0	0.0%
Human Resources	$11,667	$7,196	$564	$0	$0	$0	0.0%
Tax Commissioner (Const Office	$0	$20,000	$0	$0	$0	$0	0.0%
Tax Assessor	$34,697	$0	$0	$0	$0	$0	0.0%
Gov Buildings And Facilities M	$145,099	$479,877	$0	$0	$0	$0	0.0%
Superior Court	$863,865	$966,271	$765,218	$873,072	$574,720	-$298,352	-34.2%
Clerk Of Courts	$0	$0	$0	$20,000	$10,000	-$10,000	-50.0%
District Attorney	$297,384	$106,747	$94,776	$167,148	$187,148	$20,000	12.0%
Probate Court	$540,462	$0	$0	$0	$0	$0	0.0%
Juvenile Court	$154,078	$252,636	$375,036	$209,805	$211,082	$1,277	0.6%
Juvenile Court-Supervision	$1,500	$1,401	$2,324	$14,500	$12,045	-$2,455	-16.9%
Juvenile Court-Drug Court	$69	$0	$0	$0	$0	$0	0.0%
Law Library	$54,467	$78,632	$56,898	$57,050	$43,050	-$14,000	-24.5%
Sheriff's Office	$1,849,068	$1,744,122	$1,582,456	$635,974	$1,194,717	$558,743	87.9%
Jail Operations	$295,193	$178,967	$112,835	$191,500	$161,000	-$30,500	-15.9%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
County Fire Service	$2,485,109	$3,855,706	$2,664,217	$4,694,392	$6,694,050	$1,999,658	42.6%
Fire Administration / HQ	$1,000	$9,565	$7,731	$0	$0	$0	0.0%
Fire Training Center	$22,670	$23,668	$14,394	$0	$10,800	$10,800	
E-911	$3,552,692	$3,734,692	$3,351,666	$3,321,500	$3,311,700	-$9,800	-0.3%
Animal Services	$8,955	$0	$0	$0	$0	$0	0.0%
Emergency Management	$50,787	$0	$0	$0	$0	$0	0.0%
Road Department	$680,551	$735,817	$986,005	$1,005,000	$50,000	-$955,000	-95.0%
Cornish Creek Plant	$147	$0	$0	$0	$0	$0	0.0%
Keep Newton Beautiful	$0	$9,112	$9,668	$0	$0	$0	0.0%
Senior Services	$261,745	$13,832	$0	$0	$0	$0	0.0%
Culture/Recreation Administrat	$283,066	$34,429	$282,222	$0	$0	$0	0.0%
Planning And Zoning Administra	$31,567	$0	$0	$0	$0	$0	0.0%
Economic Development	$0	$0	$0	$365,100	$65,100	-$300,000	-82.2%
Debt Service	$1,000	$1,000	$0	$0	$0	$0	0.0%
Total Expenditures	**$15,306,005**	**$18,928,275**	**$11,410,895**	**$11,732,541**	**$12,718,412**	**$985,871**	**8.4%**

Expenditures by Object Summary



FY27 Expenditures by Object Summary



Other Costs	**$4,904,473**	38.56%
Other Financing Uses	**$2,093,017**	16.46%
Capital Outlays	**$1,884,200**	14.81%
Supplies	**$1,609,732**	12.66%
Purch/Contr Services	**$1,366,355**	10.74%
Pers Srvcs & EE Ben	**$771,475**	6.07%
Debt Service	**$89,160**	0.70%

Expenditures by Object Summary

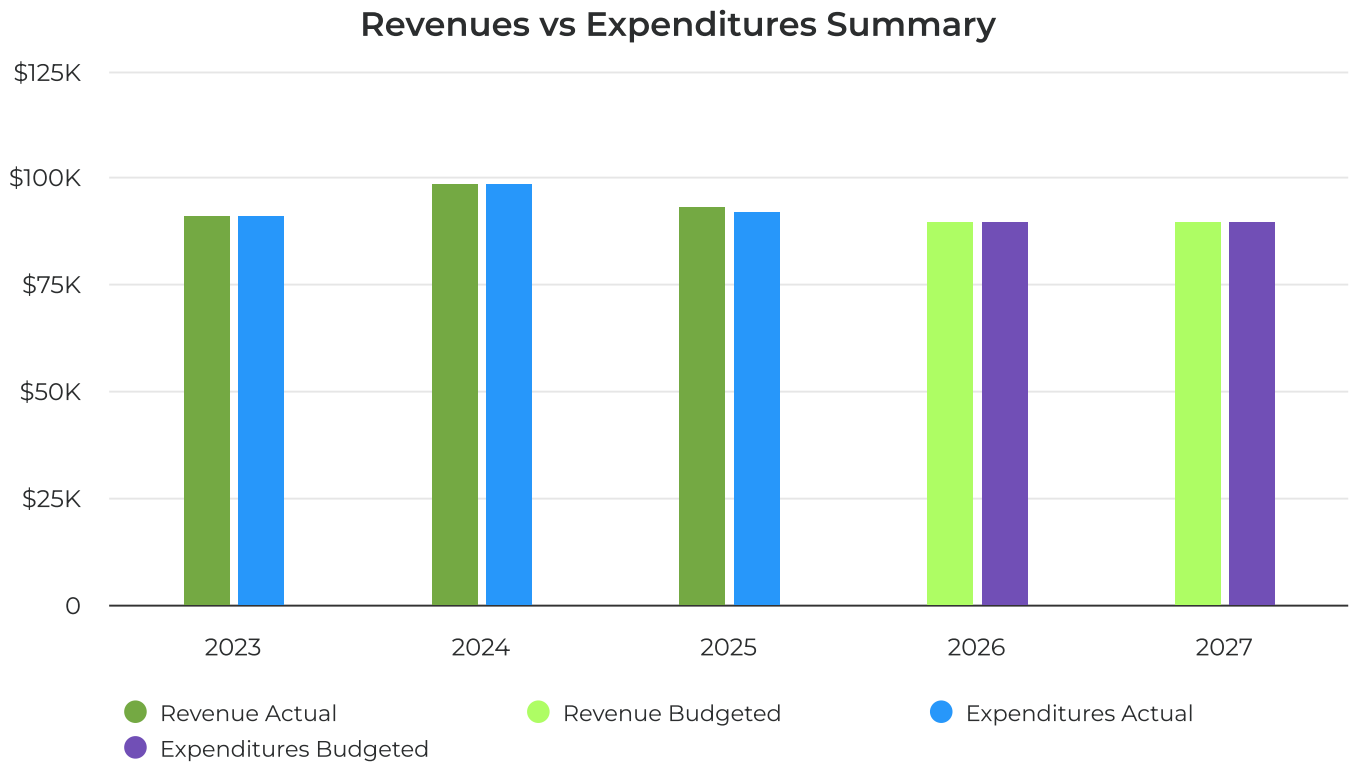
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Proposed	FY 2026 Budgeted vs. FY 2027 Proposed ($ Change)	FY 2026 Budgeted vs. FY 2027 Proposed (% Change)
Pers Srvcs & EE Ben	$1,056,507	$840,353	$671,221	$768,660	$771,475	$2,815	0.4%
Purch/Contr Services	$2,262,842	$6,519,488	$1,416,611	$1,103,208	$1,366,355	$263,147	23.9%
Supplies	$544,526	$1,621,251	$1,873,232	$2,704,681	$1,609,732	-$1,094,949	-40.5%
Capital Outlays	$3,404,191	$2,868,252	$1,008,105	$252,992	$1,884,200	$1,631,208	644.8%
Other Costs	$5,881,451	$4,927,397	$4,284,666	$4,604,821	$4,904,473	$299,652	6.5%
Debt Service	$90,159	$90,159	$89,159	$89,154	$89,160	$6	0.0%
Other Financing Uses	$2,066,330	$2,061,375	$2,067,903	$2,209,025	$2,093,017	-$116,008	-5.3%
Total Expenditures	**$15,306,005**	**$18,928,275**	**$11,410,895**	**$11,732,541**	**$12,718,412**	**$985,871**	**8.4%**

LVAP 5%

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.

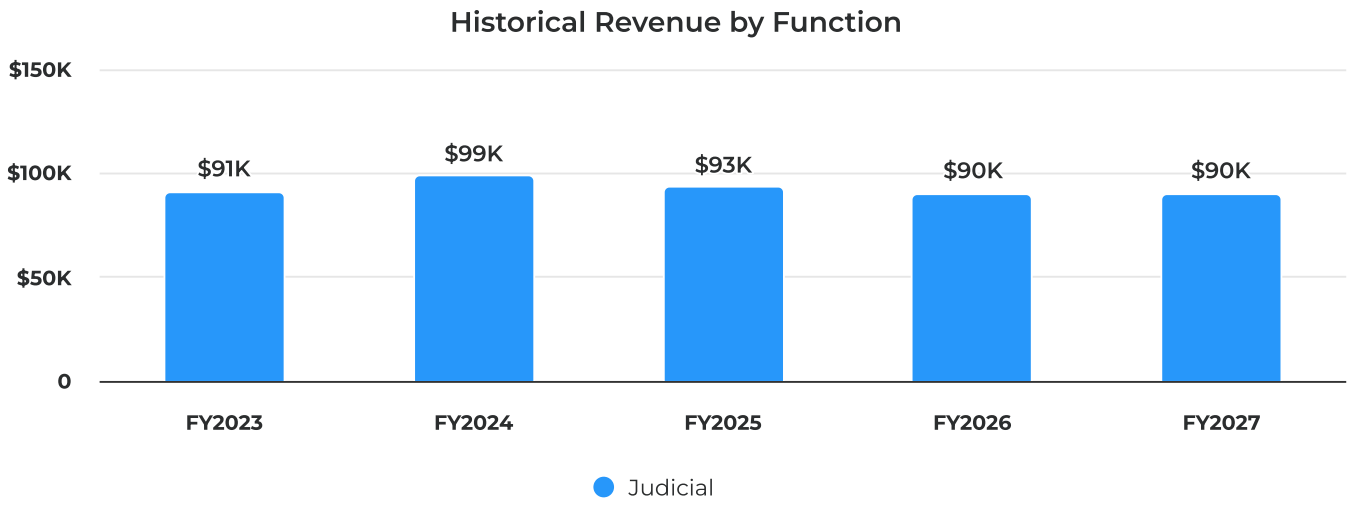
This is a special revenue fund (governmental) and it is considered a non-major fund.

Summary

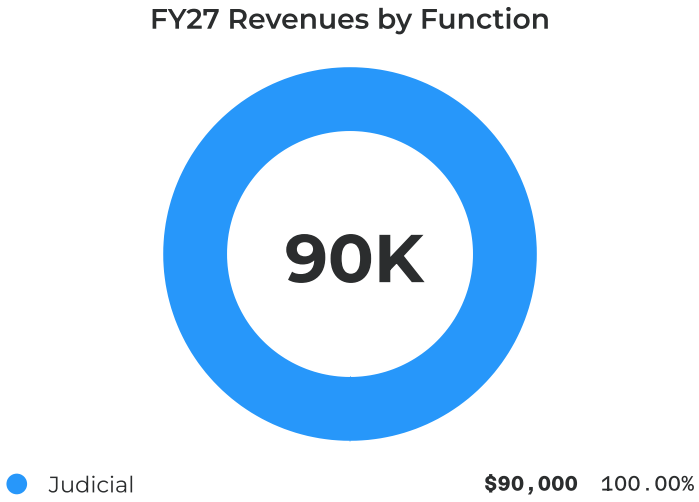


In the 2027 budget for LVAP 5%, the total budgeted expenditures remain steady at $90,000, showing no change from the previous year 2026. Similarly, the budgeted revenues also hold constant at $90,000, reflecting a 0% change from the prior period. There are no actual revenue or expenditure figures available for 2027, as it is a budget year without actuals yet. Overall, the budget maintains a balanced position with no increases or decreases in either revenues or expenditures compared to 2026.

Revenues by Function



In FY2027, the total historical revenue by function remains steady at $90,000, showing no change from the previous year. The Judicial category continues to be the largest and sole contributor, maintaining 100% of the total revenue. Compared to FY2026, the Judicial revenue remains unchanged at $90,000, with a 0% increase, following a prior decrease of 3.4%. Overall, the revenue distribution and amounts are consistent with the previous year, with no increases or decreases observed in FY2027.

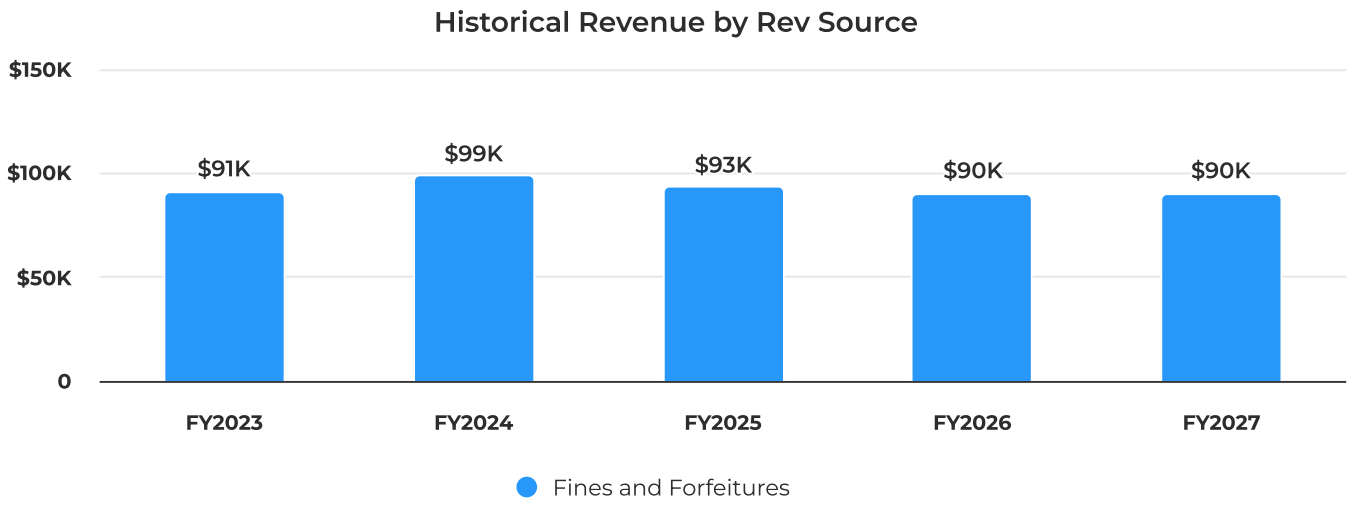


For the fiscal year, the Judicial function generated $90,000, representing 100% of the total revenue by function.

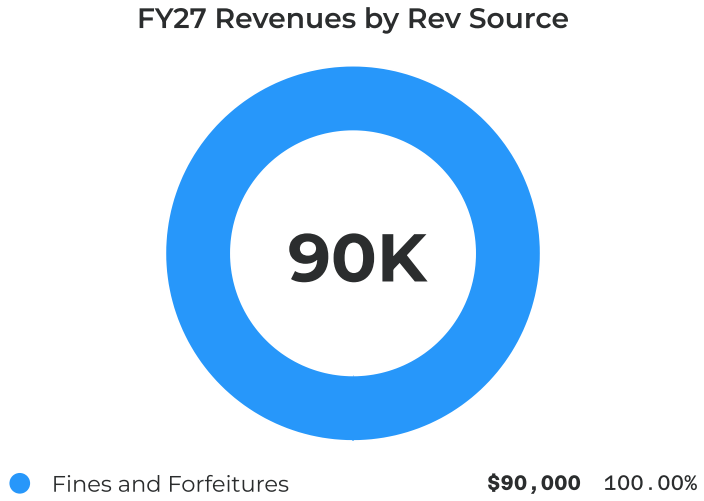
Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$91,179	$98,571	$93,166	$90,000	$90,000	$0	0.0%
Total Revenues	**$91,179**	**$98,571**	**$93,166**	**$90,000**	**$90,000**	**$0**	**0.0%**

Revenues by Rev Source



In FY2027, the total revenue by source remains steady at $90,000, showing no change from the previous year. The largest revenue category continues to be Fines and Forfeitures, which accounts for 100% of the total revenue. This category remains unchanged at $90,000, with no increase or decrease compared to FY2026. Overall, the revenue composition and amounts are consistent with the prior year, with no significant changes observed.

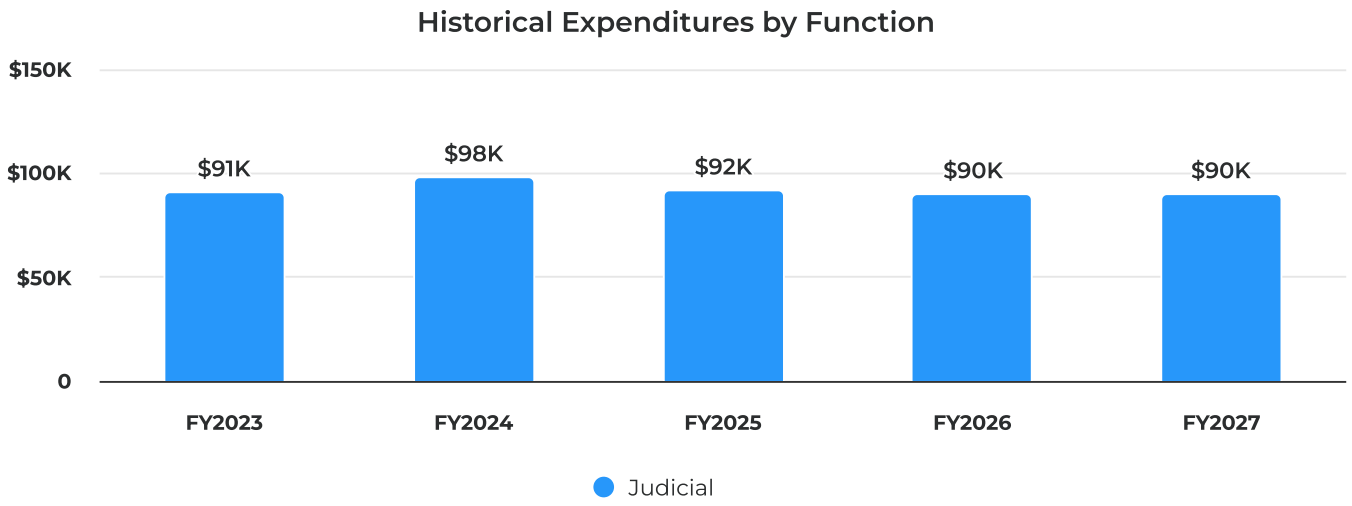


For the fiscal year, the "LVAP 5%" category under Fiscal Year Revenue by Rev Source consists entirely of Fines and Forfeitures, totaling $90,000, which represents 100% of the revenue.

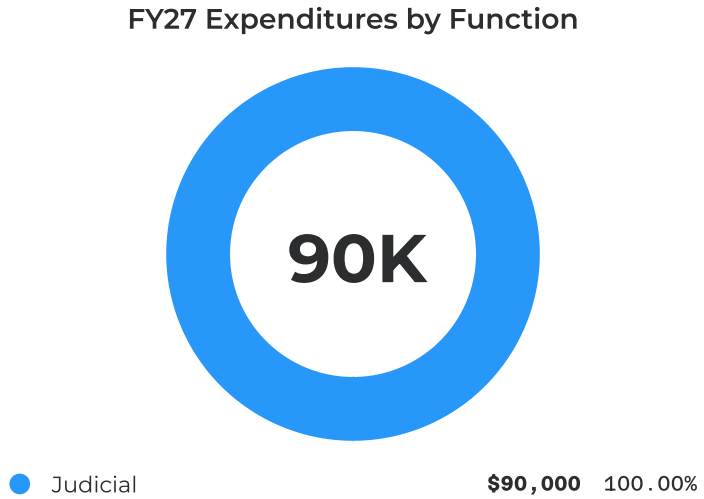
Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Fines and Forfeitures	$91,179	$98,571	$93,166	$90,000	$90,000	$0	0.0%
Total Revenues	**$91,179**	**$98,571**	**$93,166**	**$90,000**	**$90,000**	**$0**	**0.0%**

Expenditures by Function



In FY2027, the total historical expenditures by function remained steady at $90,000, showing no change from the previous year. The Judicial category continued to represent the entire budget at 100% of the total, maintaining its value of $90,000 without any increase or decrease. This stability follows a prior year decrease of $1,986, or 2.16%, in the Judicial category. Overall, the FY2027 budget reflects no changes in expenditure amounts or distribution compared to FY2026.

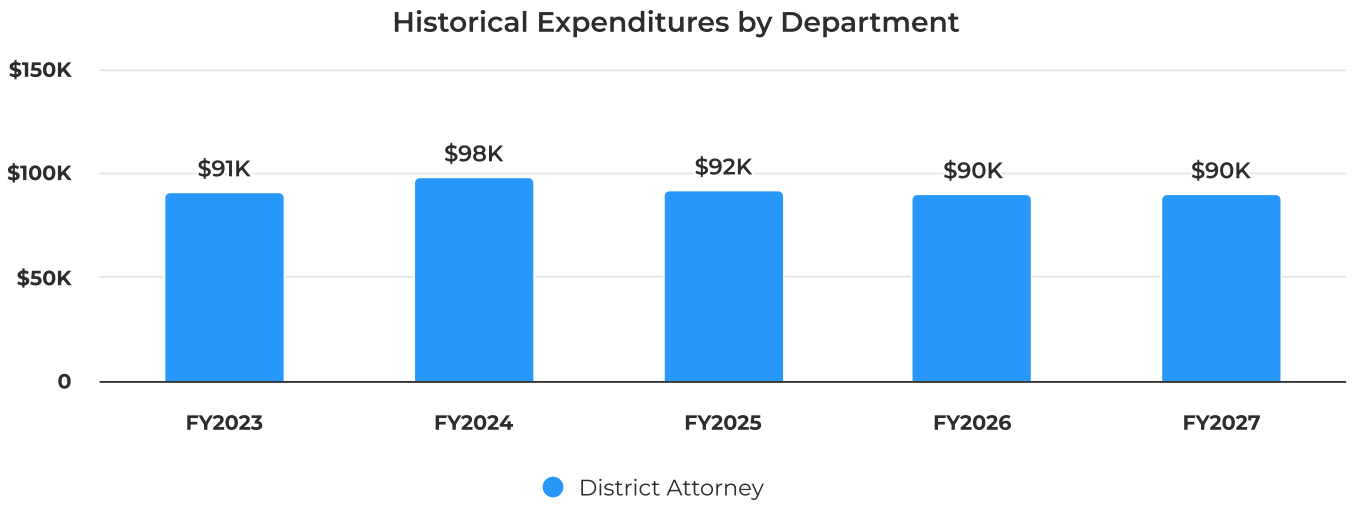


For the LVAP 5% fiscal year expenditures by function, the Judicial category accounts for $90,000, representing 100% of the total expenditures.

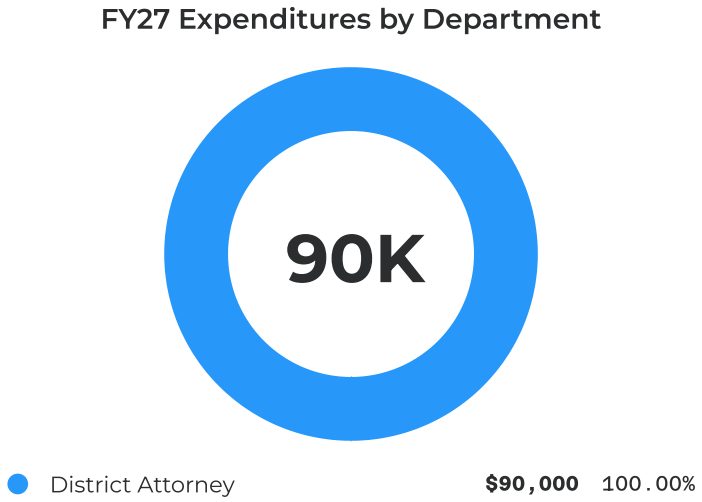
Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$91,179	$98,466	$91,986	$90,000	$90,000	$0	0.0%
Total Expenditures	**$91,179**	**$98,466**	**$91,986**	**$90,000**	**$90,000**	**$0**	**0.0%**

Expenditures by Department



In FY2027, the total historical expenditures by department remain unchanged at $90,000, showing a 0% difference from FY2026. The District Attorney continues to represent the entire budget at 100% of the total expenditures. Compared to the previous year, the District Attorney's budget remains steady at $90,000, with no increase or decrease in funding. This stability follows a prior decrease of $1,986 or 2.16% experienced in FY2026. Overall, FY2027 reflects a consistent budget allocation with no changes in departmental expenditures.

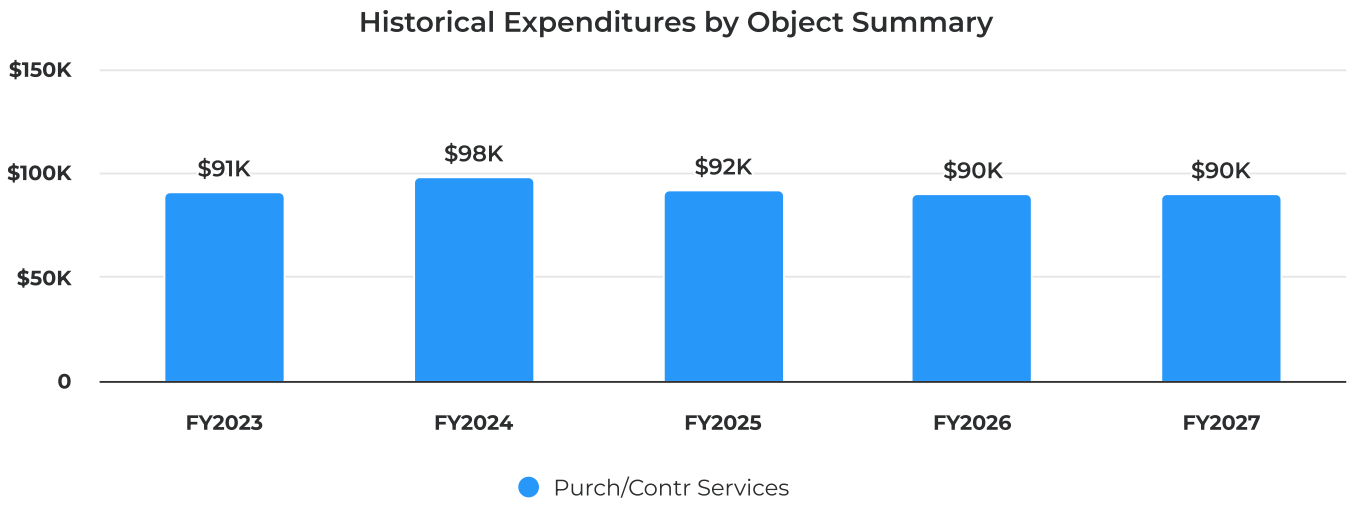


For the fiscal year expenditures by department under LVAP 5%, the District Attorney's department accounts for $90,000, representing 100% of the total expenditures.

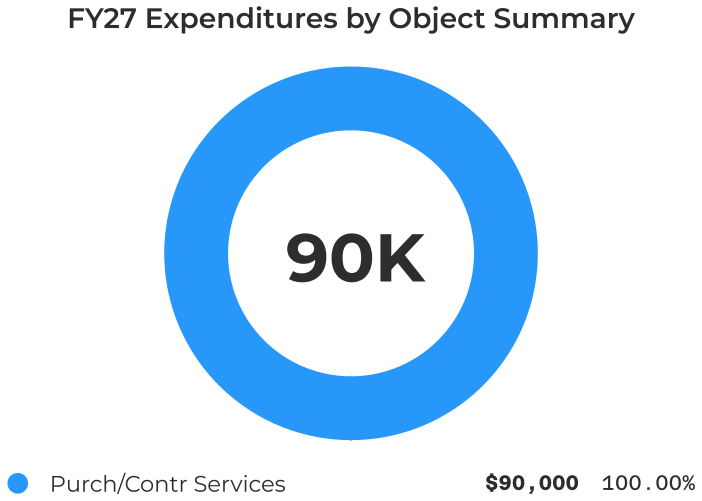
Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
District Attorney	$91,179	$98,466	$91,986	$90,000	$90,000	$0	0.0%
Total Expenditures	**$91,179**	**$98,466**	**$91,986**	**$90,000**	**$90,000**	**$0**	**0.0%**

Expenditures by Object Summary



In FY2027, the total expenditures for LVAP 5% remain steady at $90,000, showing no change from the previous year. The largest category, Purch/Contr Services, continues to account for 100% of the total budget, maintaining the same amount of $90,000 as in FY2026. This represents a $0 change and a 0% increase compared to the prior period. Overall, the budget for FY2027 shows stability with no increases or decreases in expenditures across the categories.



For the LVAP 5% fiscal year expenditures by object summary 1, the total amount spent on Purch/Contr Services is $90,000, which represents 100% of the expenditures.

Expenditures by Object Summary

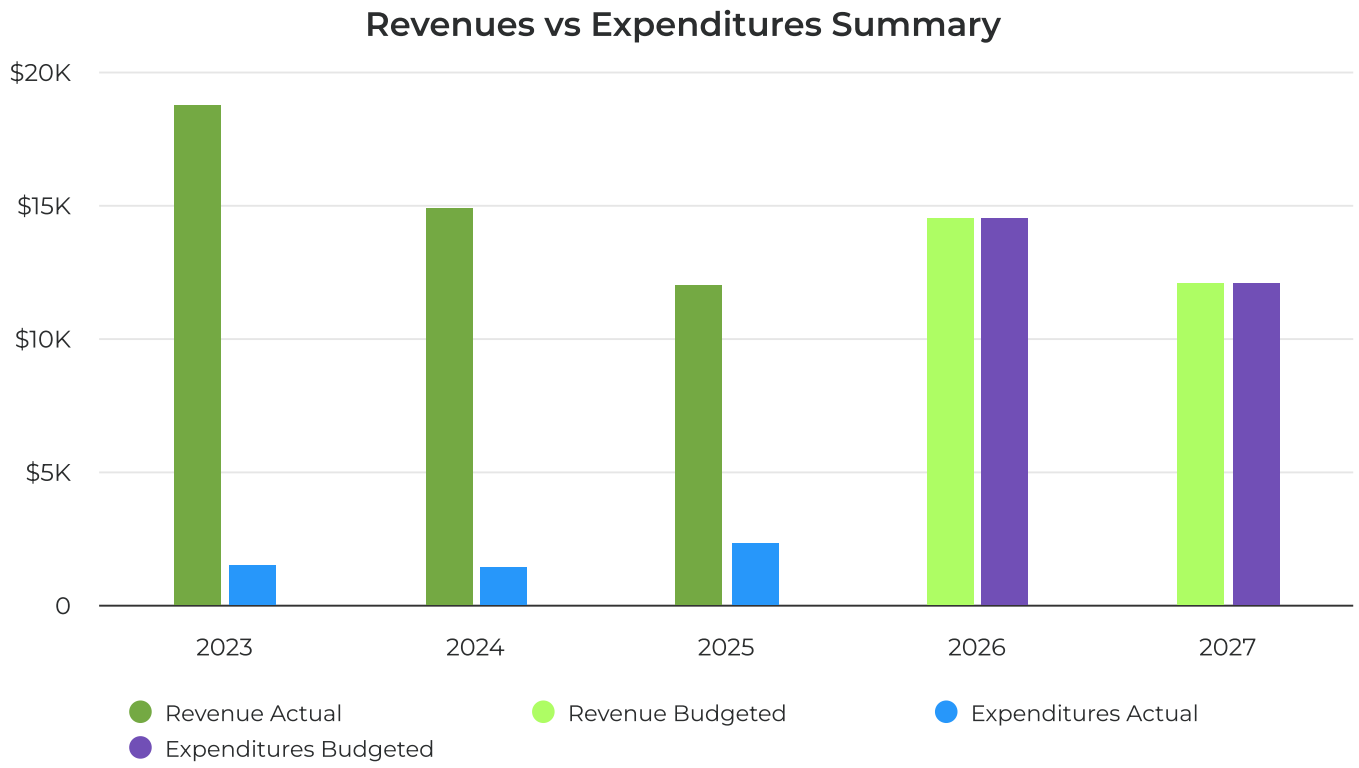
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$91,179	$98,466	$91,986	$90,000	$90,000	$0	0.0%
Total Expenditures	**$91,179**	**$98,466**	**$91,986**	**$90,000**	**$90,000**	**$0**	**0.0%**

Juvenile Supplemental Services

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.

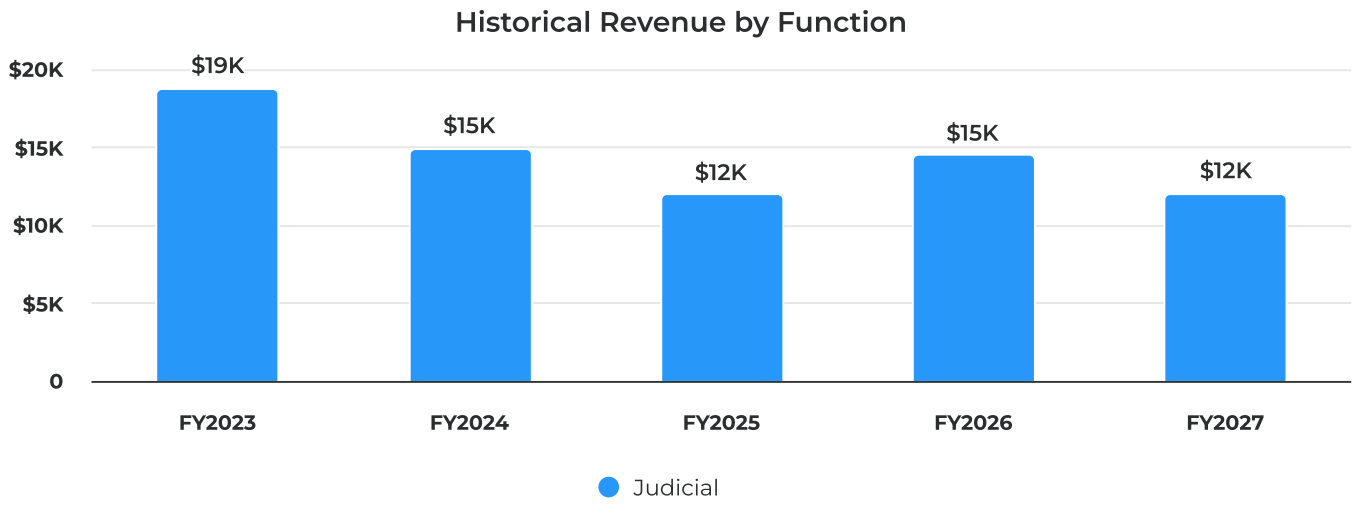
This fund is a special revenue fund (governmental) and is considered non-major fund.

Summary



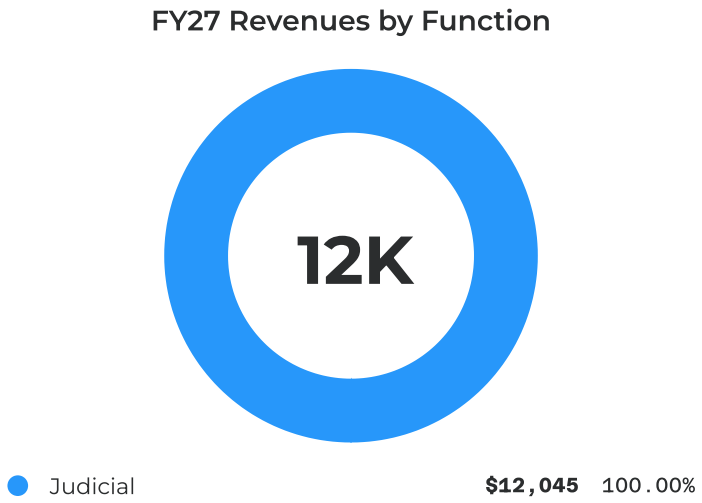
In the 2027 budget for Juvenile Supplemental Services (Fund 202), both expenditures and revenues are budgeted at $12,045, reflecting a decrease of 16.93% from the previous year's budgeted amount of $14,500. This reduction marks a significant decline in both categories compared to the prior period. The budgeted revenues and expenditures remain balanced for 2027, continuing the alignment seen in the previous year.

Revenues by Function



In FY2027, the total revenue for Juvenile Supplemental Services (Fund 202) is budgeted at $12,045, representing a decrease of 16.93% from the previous year's total of $14,500 in FY2026. The Judicial function remains the largest and sole revenue category, accounting for 100% of the total revenue in both years.

Compared to FY2026, the Judicial revenue decreases by $2,455, which is a 16.93% reduction from its prior value of $14,500. This decline in the Judicial category directly corresponds to the overall decrease in total revenue for the fund in FY2027.

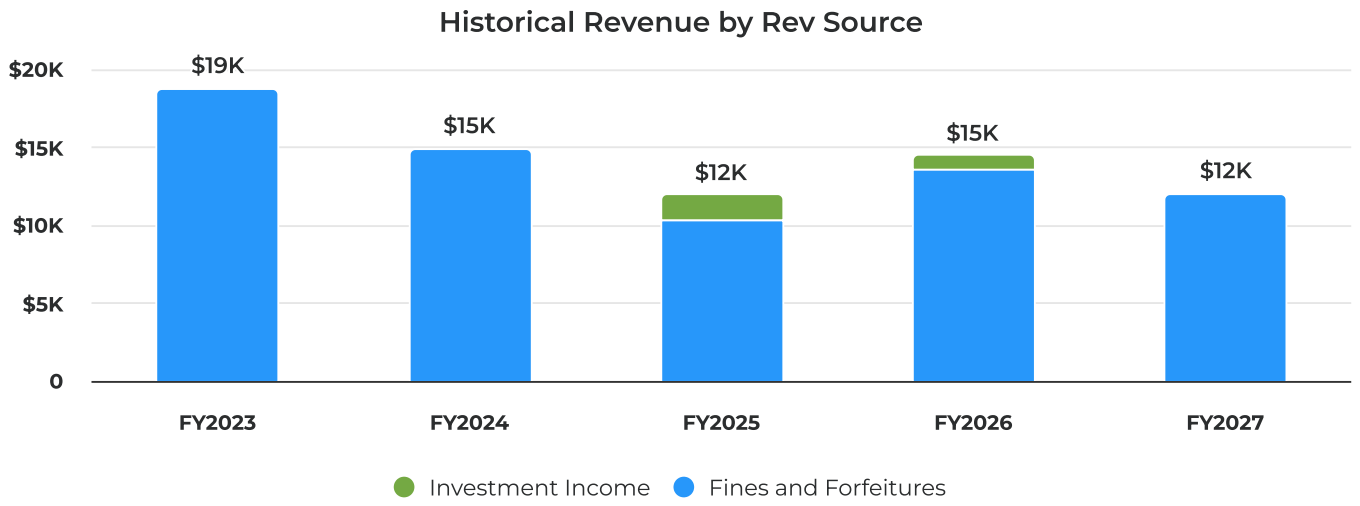


For the Juvenile Supplemental Services (Fund 202) in the fiscal year, the total revenue by function is $12,045, with 100% attributed to the Judicial category.

Revenues by Function

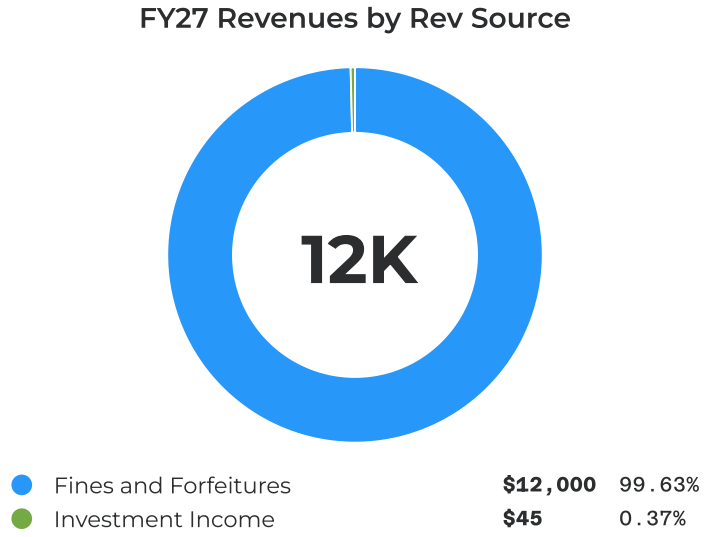
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$18,765	$14,894	$11,966	$14,500	$12,045	-$2,455	-16.9%
Total Revenues	**$18,765**	**$14,894**	**$11,966**	**$14,500**	**$12,045**	**-$2,455**	**-16.9%**

Revenues by Rev Source



In FY2027, the total revenue for Juvenile Supplemental Services (Fund 202) is budgeted at $12,045, representing a decrease of 16.93% from the FY2026 total of $14,500. The largest revenue source remains Fines and Forfeitures, which accounts for 99.63% of the total in FY2027 with $12,000. This amount is down by $1,500 or 11.11% compared to FY2026, when it was $13,500 and made up 93.1% of the total revenue.

Investment Income shows a significant decline in FY2027, dropping to $45, which is 0.37% of the total revenue. This is a decrease of $955 or 95.5% from the FY2026 amount of $1,000, where it represented 6.9% of the total revenue. Overall, both major revenue sources have decreased in FY2027, with Investment Income experiencing the largest percentage drop.

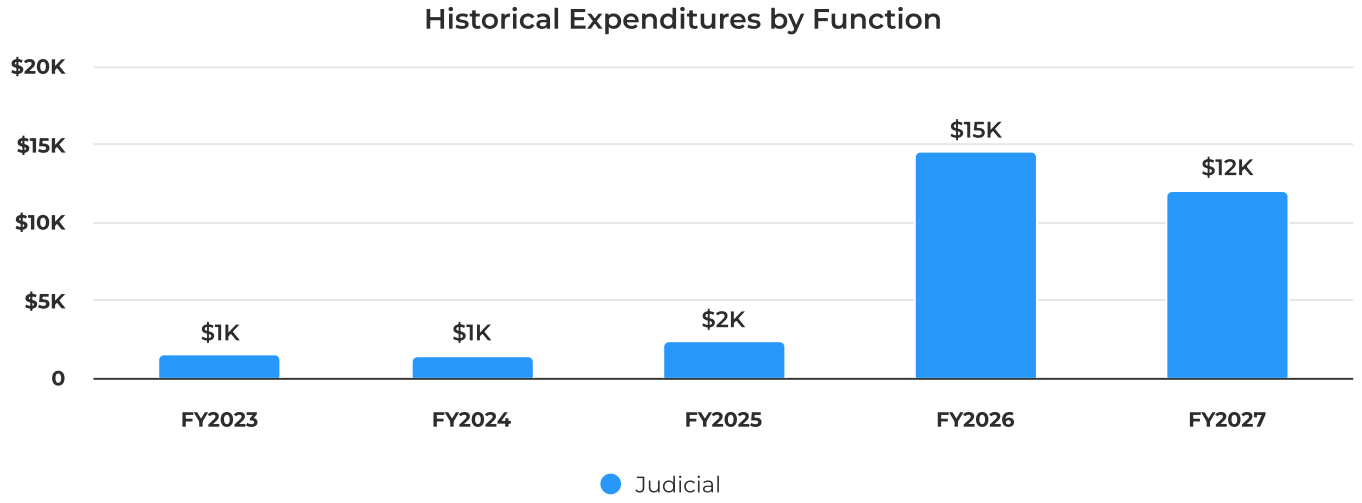


For the Juvenile Supplemental Services (Fund 202) fiscal year revenue by revenue source, Fines and Forfeitures account for $12,000, representing 99.63% of the total revenue. Investment Income contributes $45, which is 0.37% of the total revenue.

Revenues by Rev Source

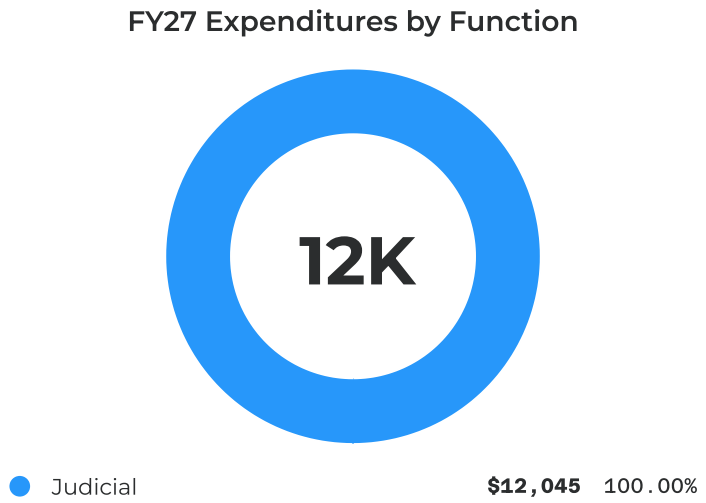
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Fines and Forfeitures	$18,731	$14,841	$10,355	$13,500	$12,000	-$1,500	-11.1%
Investment Income	$34	$52	$1,611	$1,000	$45	-$955	-95.5%
Total Revenues	**$18,765**	**$14,894**	**$11,966**	**$14,500**	**$12,045**	**-$2,455**	**-16.9%**

Expenditures by Function



In FY2027, the total expenditures for Juvenile Supplemental Services (Fund 202) amounted to $12,045, representing a decrease of 16.93% from the previous year's total of $14,500 in FY2026.

The Judicial function remained the sole expenditure category, accounting for 100% of the total budget in both years. However, expenditures in this category decreased by $2,455, or 16.93%, from $14,500 in FY2026 to $12,045 in FY2027.

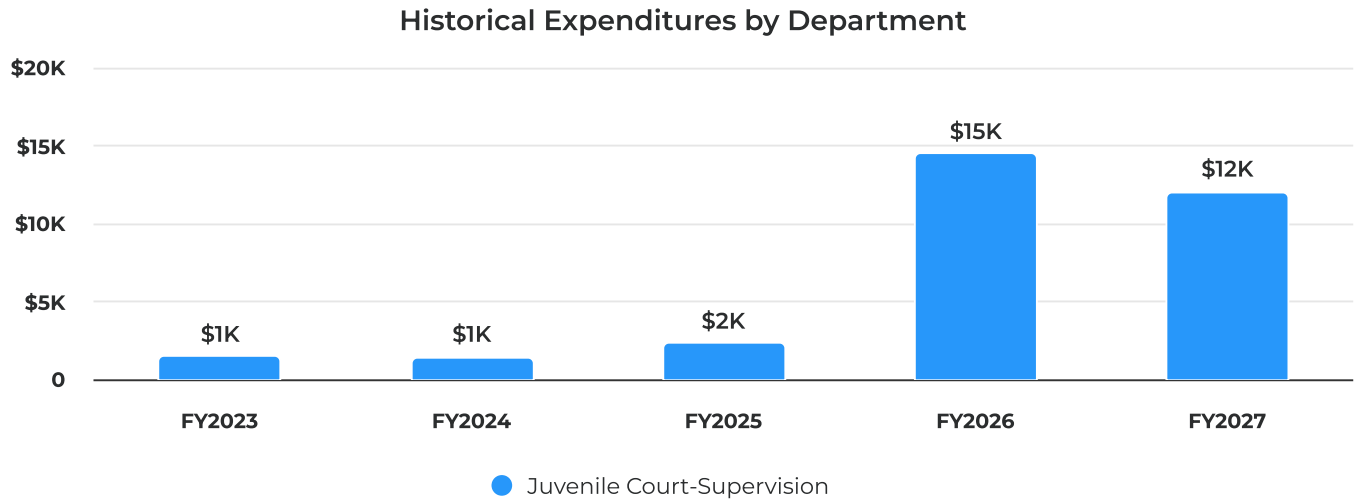


For the Juvenile Supplemental Services (Fund 202) in the fiscal year, the total expenditures by function are allocated entirely to Judicial, amounting to $12,045, which represents 100% of the expenditures.

Expenditures by Function

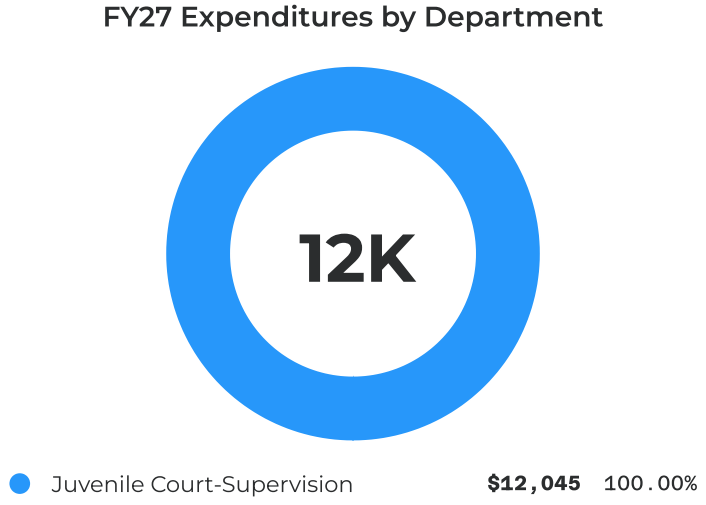
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$1,500	$1,401	$2,324	$14,500	$12,045	-$2,455	-16.9%
Total Expenditures	**$1,500**	**$1,401**	**$2,324**	**$14,500**	**$12,045**	**-$2,455**	**-16.9%**

Expenditures by Department



In FY2027, the total expenditures for Juvenile Supplemental Services (Fund 202) amounted to $12,045, representing a decrease of 16.93% from the previous year's total of $14,500 in FY2026. The Juvenile Court-Supervision department remained the sole and largest expenditure category, accounting for 100% of the total budget in both years.

Compared to FY2026, Juvenile Court-Supervision expenditures decreased by $2,455, which is a 16.93% reduction from the prior year's $14,500. This marks a significant decline following a substantial increase of 524.05% in FY2026 from earlier periods. Overall, the FY2027 budget reflects a contraction in spending within the Juvenile Court-Supervision category, directly influencing the total fund expenditures.

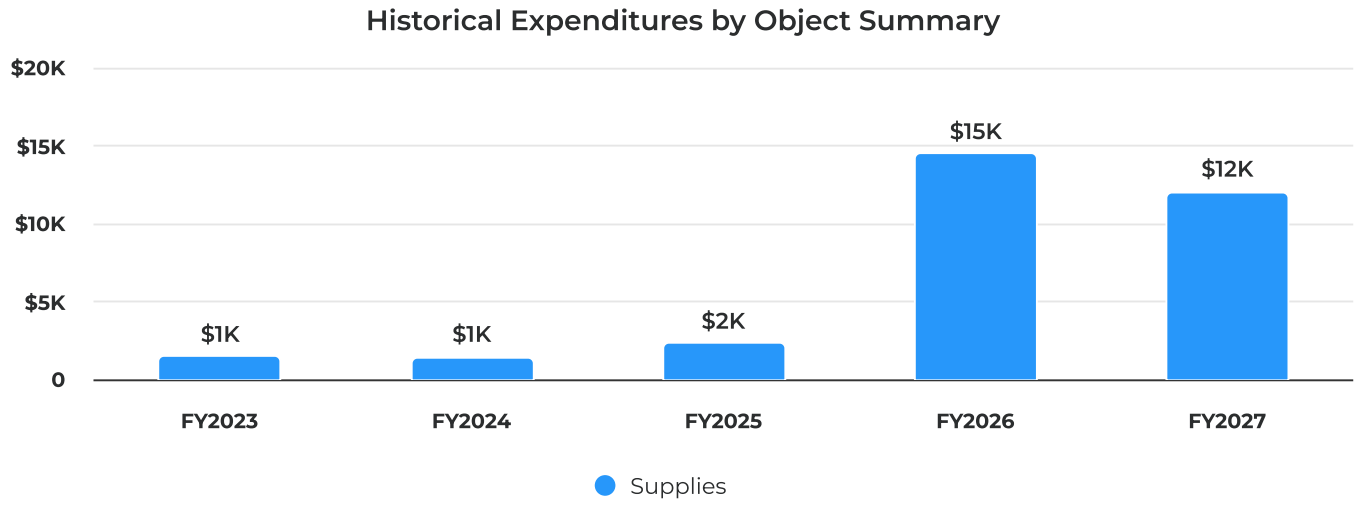


For the Juvenile Supplemental Services (Fund 202) in the fiscal year, the total expenditures by department amount to $12,045, with 100% allocated to Juvenile Court-Supervision.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Juvenile Court-Supervision	$1,500	$1,401	$2,324	$14,500	$12,045	-$2,455	-16.9%
Total Expenditures	**$1,500**	**$1,401**	**$2,324**	**$14,500**	**$12,045**	**-$2,455**	**-16.9%**

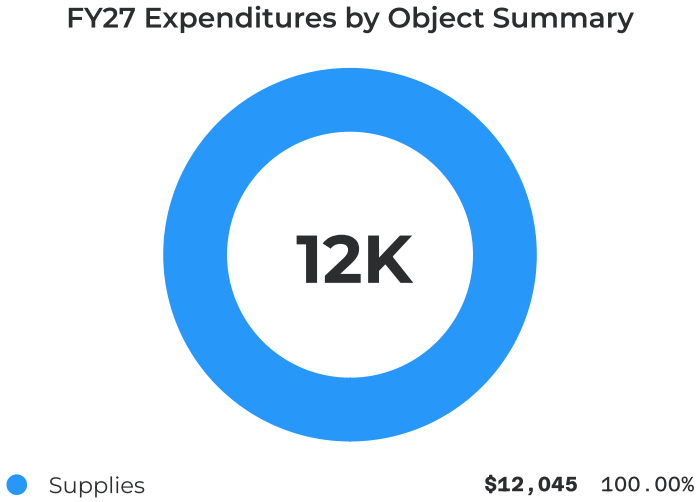
Expenditures by Object Summary



In FY2027, the total expenditures for Juvenile Supplemental Services (Fund 202) amounted to $12,045, representing a decrease of 16.93% from the previous year's total of $14,500 in FY2026.

Supplies remained the largest and sole expenditure category, accounting for 100% of the total budget in both years. However, the amount allocated to supplies decreased by $2,455, or 16.93%, from $14,500 in FY2026 to $12,045 in FY2027.

This decrease in supplies follows a significant increase in the prior year, where supplies rose by $12,176, or 524.05%, to reach $14,500 in FY2026. The FY2027 budget reflects a reduction from that peak, though supplies continue to represent the entire expenditure for the fund.



For the Juvenile Supplemental Services (Fund 202) in the fiscal year, the total expenditures for Supplies amounted to $12,045, representing 100% of the fiscal year expenditures by object summary.

Expenditures by Object Summary

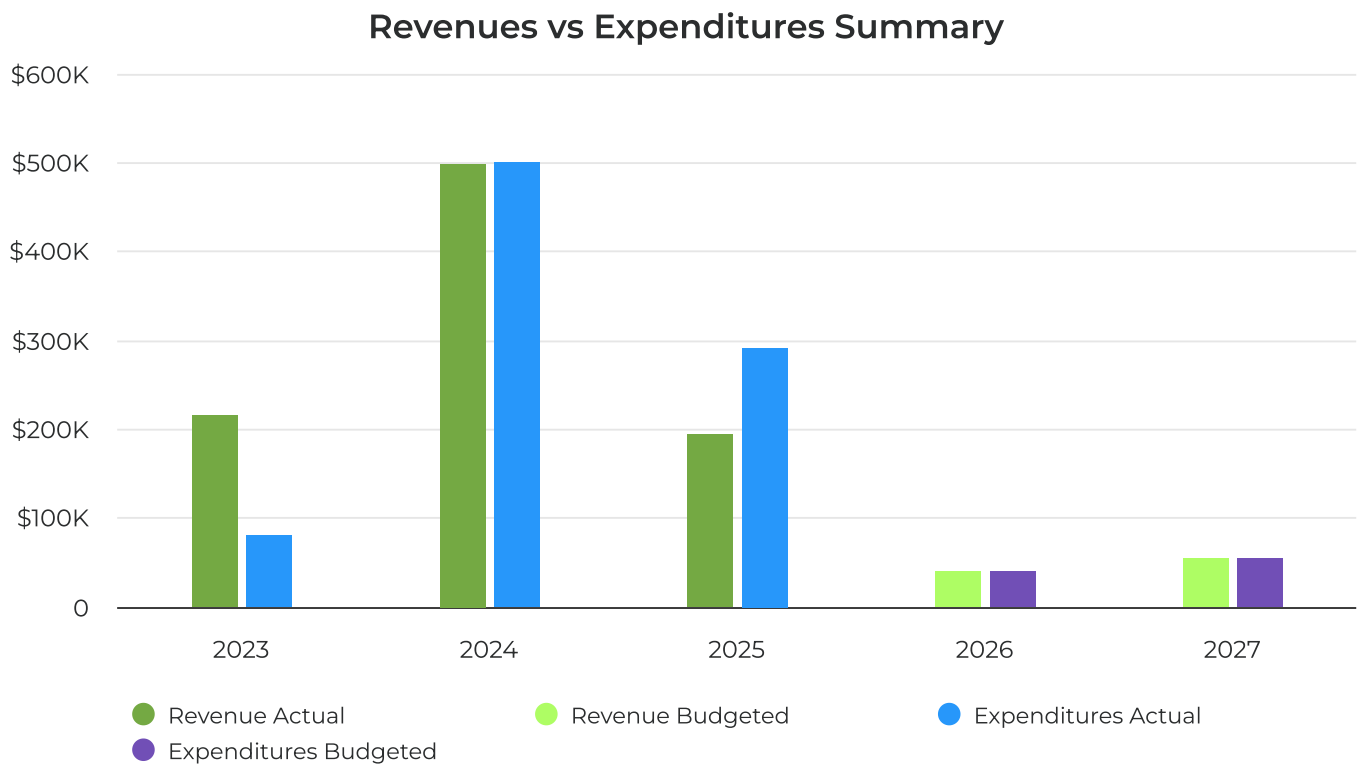
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Supplies	$1,500	$1,401	$2,324	$14,500	$12,045	-$2,455	-16.9%
Total Expenditures	**$1,500**	**$1,401**	**$2,324**	**$14,500**	**$12,045**	**-$2,455**	**-16.9%**

Sheriff's Forfeited

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.

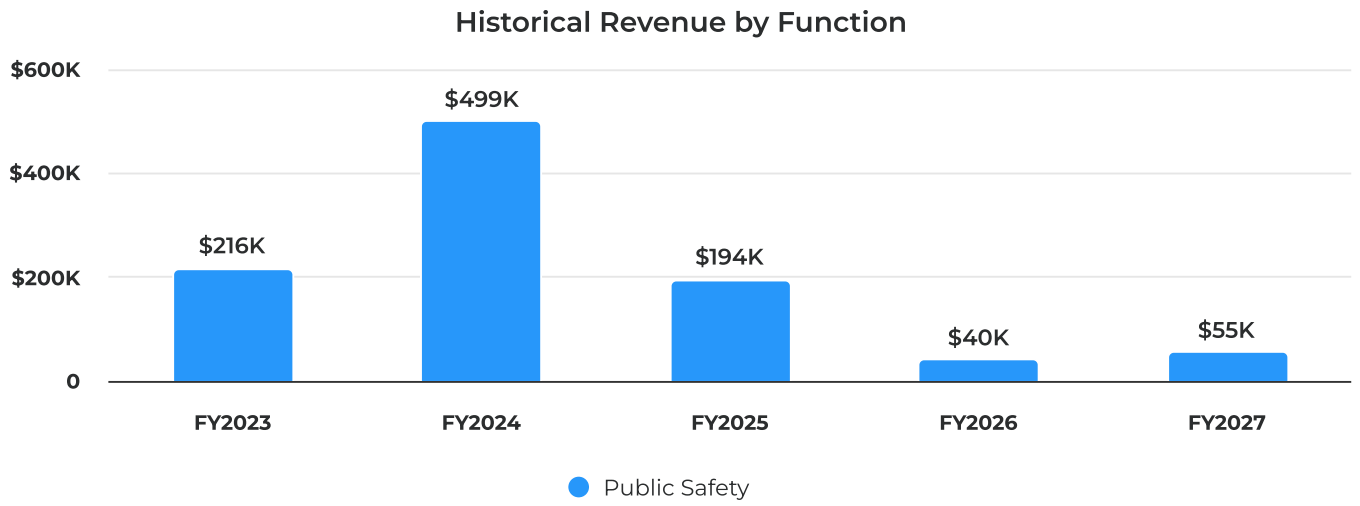
Summary



In the Sheriff's Forfeited Fund 203, the budgeted expenditures for 2027 are $55,010, representing a 37.49% increase from the 2026 budgeted expenditures of $40,010. Similarly, the budgeted revenues for 2027 are also $55,010, which is a 37.49% increase compared to the 2026 budgeted revenues of $40,010.

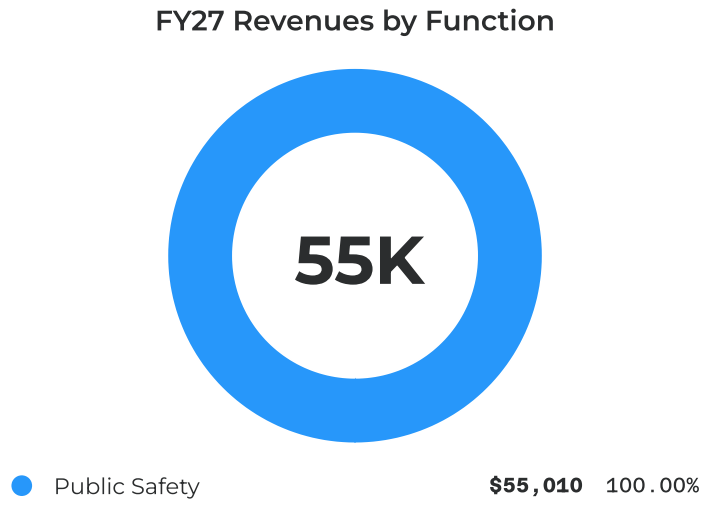
Both expenditures and revenues are budgeted to increase by the same percentage, maintaining a balanced budget for 2027. There were no actual revenues or expenditures recorded in 2026, so the 2027 budget reflects planned increases from the previous budgeted amounts rather than changes from actuals.

Revenues by Function



In FY2027, the total revenue for the Sheriff's Forfeited Fund 203 is budgeted at $55,010, representing a 37.49% increase from the FY2026 total of $40,010. Public Safety remains the sole revenue category, accounting for 100% of the total in both years.

The Public Safety revenue increases by $15,000, or 37.49%, rising from $40,010 in FY2026 to $55,010 in FY2027. This marks a reversal from the previous year's significant decrease of $154,156, or 79.39%, in the same category. Overall, FY2027 shows a positive growth trend in total revenue driven entirely by the Public Safety function.

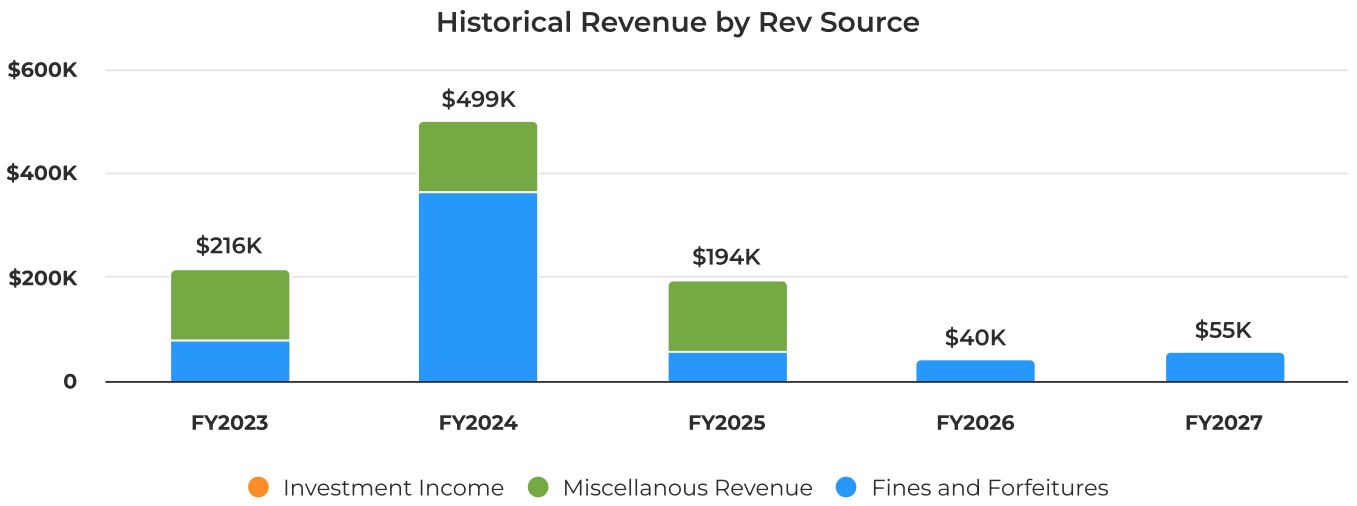


For the fiscal year, the "Sheriff's Forfeited (Fund 203)" reported total revenue of $55,010, all of which, representing 100%, was categorized under Public Safety.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$215,756	$499,148	$194,166	$40,010	$55,010	$15,000	37.5%
Total Revenues	**$215,756**	**$499,148**	**$194,166**	**$40,010**	**$55,010**	**$15,000**	**37.5%**

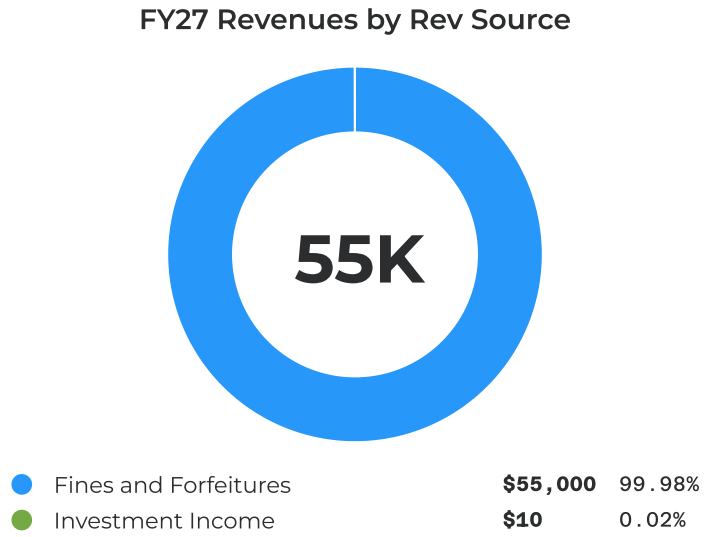
Revenues by Rev Source



In FY2027, the total revenue for the Sheriff's Forfeited Fund 203 is budgeted at $55,010, representing a 37.49% increase from the FY2026 total of $40,010. The largest revenue source remains Fines and Forfeitures, which accounts for 99.98% of the total revenue at $55,000. This category increased by $15,000, or 37.5%, compared to FY2026 when it was $40,000.

Investment Income remains a minor revenue source at $10, making up 0.02% of the total revenue, with no change from the previous year. Miscellaneous Revenue is budgeted at $0, consistent with FY2026.

Overall, the significant increase in total revenue is driven entirely by the rise in Fines and Forfeitures, while Investment Income and Miscellaneous Revenue remain stable or unchanged.

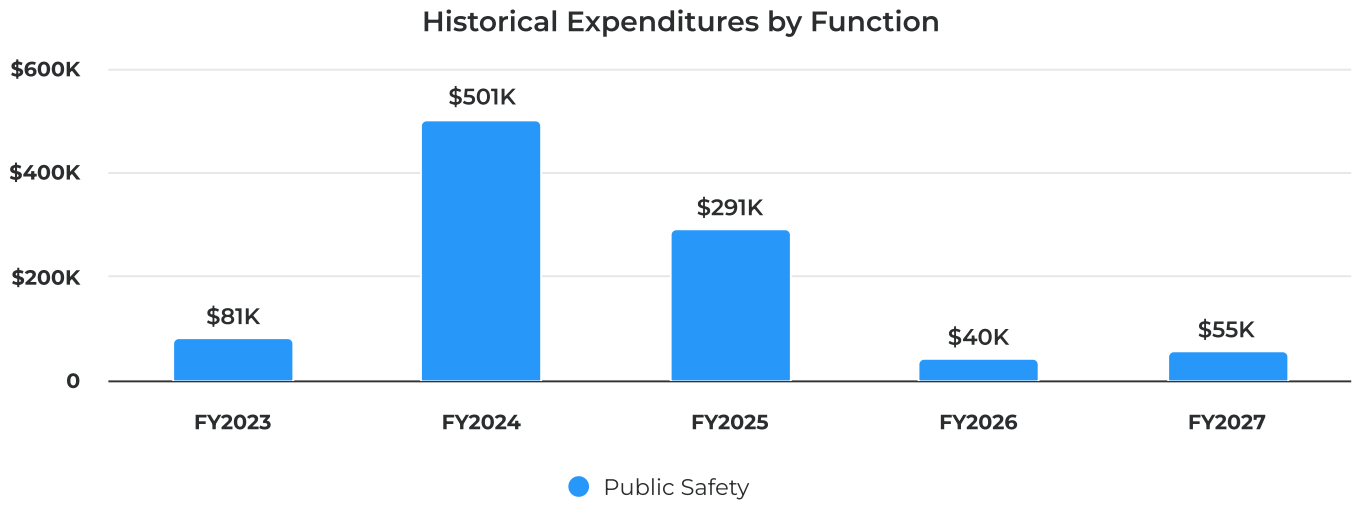


For the fiscal year, the "Sheriff's Forfeited (Fund 203)" generated revenue primarily from Fines and Forfeitures, totaling $55,000, which accounts for 99.98% of the total revenue. Investment Income contributed a smaller amount of $10, representing 0.02% of the revenue.

Revenues by Rev Source

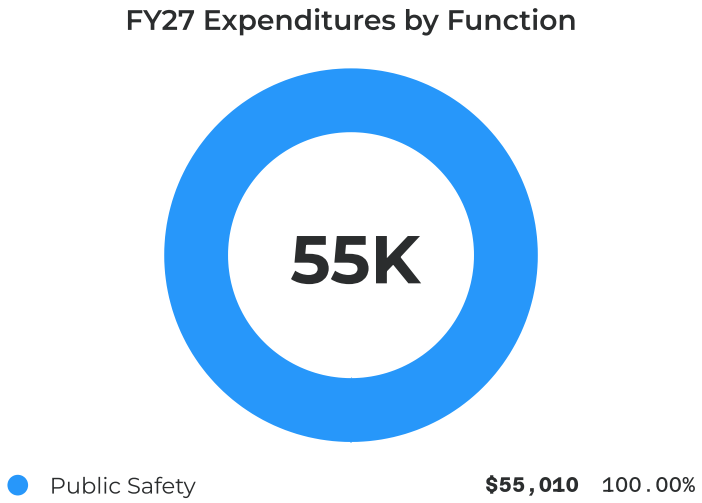
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Fines and Forfeitures	$76,891	$363,607	$56,654	$40,000	$55,000	$15,000	37.5%
Investment Income	$4	$12	$2	$10	$10	$0	0.0%
Miscellanous Revenue	$138,862	$135,529	$137,510	$0	$0	$0	0.0%
Total Revenues	**$215,756**	**$499,148**	**$194,166**	**$40,010**	**$55,010**	**$15,000**	**37.5%**

Expenditures by Function



In FY2027, the total expenditures for the Sheriff's Forfeited Fund 203 increased to $55,010, representing a 37.49% rise from the previous year's total of $40,010. Public Safety remained the sole expenditure category, accounting for 100% of the total budget in both years.

Specifically, Public Safety expenditures increased by $15,000, or 37.49%, from $40,010 in FY2026 to $55,010 in FY2027. This marks a reversal from the prior year's significant decrease of $250,685 in Public Safety spending. Overall, the FY2027 budget reflects a notable increase in Public Safety funding compared to the previous year.

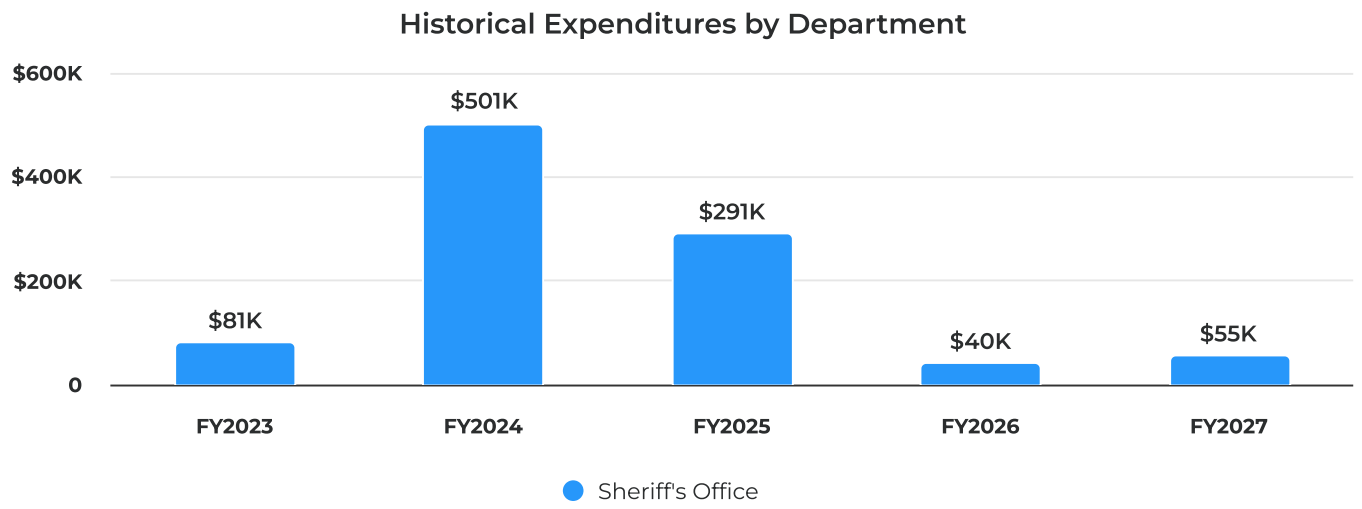


For the fiscal year expenditures by function in the Sheriff's Forfeited (Fund 203), the entire amount of $55,010, representing 100%, is allocated to Public Safety.

Expenditures by Function

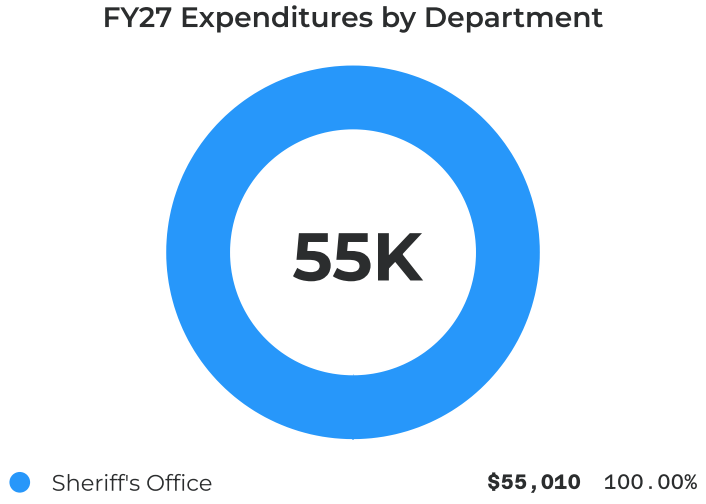
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$80,962	$500,774	$290,695	$40,010	$55,010	$15,000	37.5%
Total Expenditures	**$80,962**	**$500,774**	**$290,695**	**$40,010**	**$55,010**	**$15,000**	**37.5%**

Expenditures by Department



In FY2027, the total expenditures for the Sheriff's Forfeited Fund 203 increased to $55,010, representing a 37.49% rise from the previous year's total of $40,010 in FY2026. The Sheriff's Office remained the sole department in the budget, accounting for 100% of the total expenditures in both years.

The Sheriff's Office expenditure increased by $15,000, a 37.49% growth compared to FY2026, reversing the prior year's significant decrease of $250,685 (-86.24%). This marks a notable recovery in funding for the Sheriff's Office within the Sheriff's Forfeited Fund 203 for FY2027.

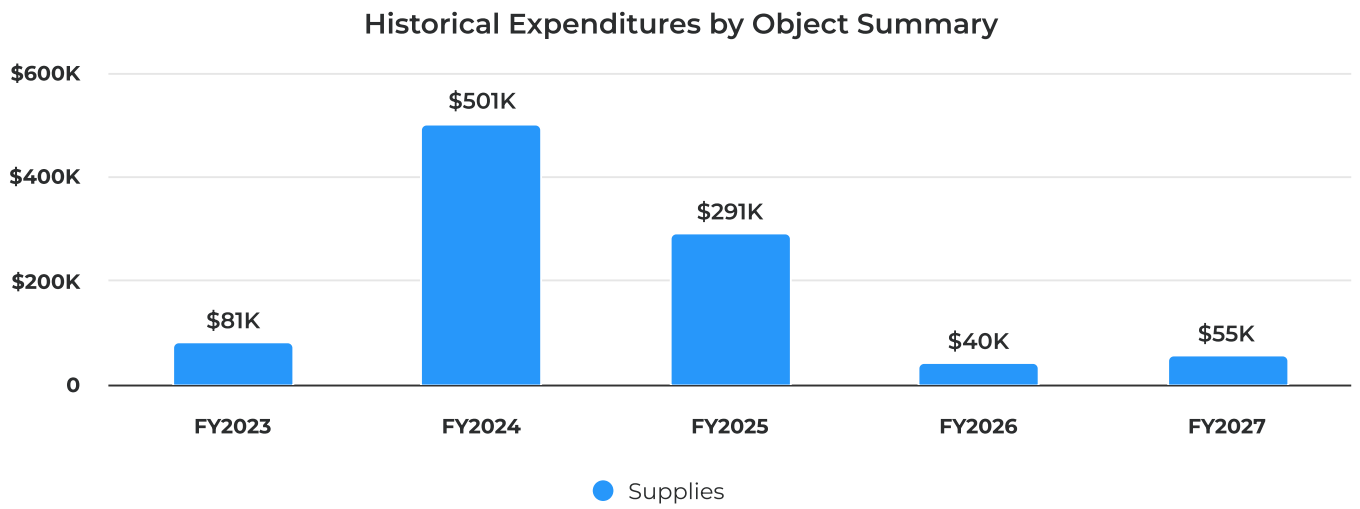


For the fiscal year expenditures by department in the Sheriff's Forfeited (Fund 203), the Sheriff's Office accounts for $55,010, representing 100% of the total expenditures.

Expenditures by Department

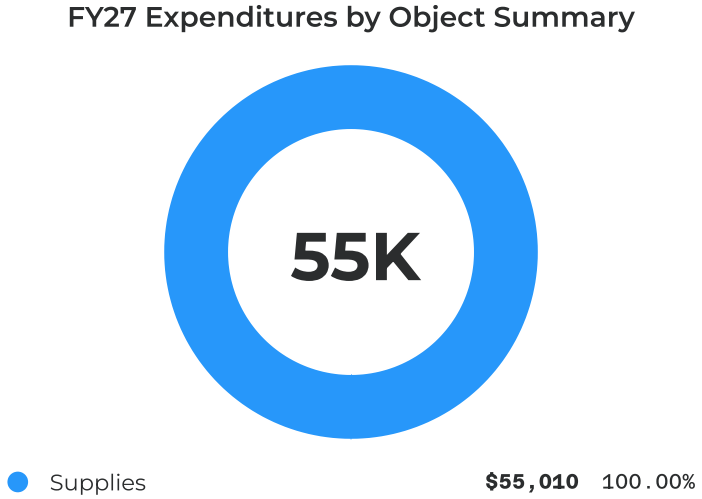
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Sheriff's Office	$80,962	$500,774	$290,695	$40,010	$55,010	$15,000	37.5%
Total Expenditures	**$80,962**	**$500,774**	**$290,695**	**$40,010**	**$55,010**	**$15,000**	**37.5%**

Expenditures by Object Summary



In FY2027, the total expenditures for the Sheriff's Forfeited Fund 203 are budgeted at $55,010, representing a 37.49% increase from the FY2026 total of $40,010. Supplies remain the largest and only expenditure category, accounting for 100% of the total budget in both years.

The supplies budget increased by $15,000, or 37.49%, rising from $40,010 in FY2026 to $55,010 in FY2027. This increase reverses the significant decrease seen in the prior year, where supplies had dropped by $250,685 or 86.24%. Overall, the FY2027 budget reflects a notable recovery in the supplies category, driving the total expenditure growth for the fund.



For the fiscal year expenditures in the Sheriff's Forfeited (Fund 203), the category Supplies accounts for $55,010, representing 100% of the total expenditures.

Expenditures by Object Summary

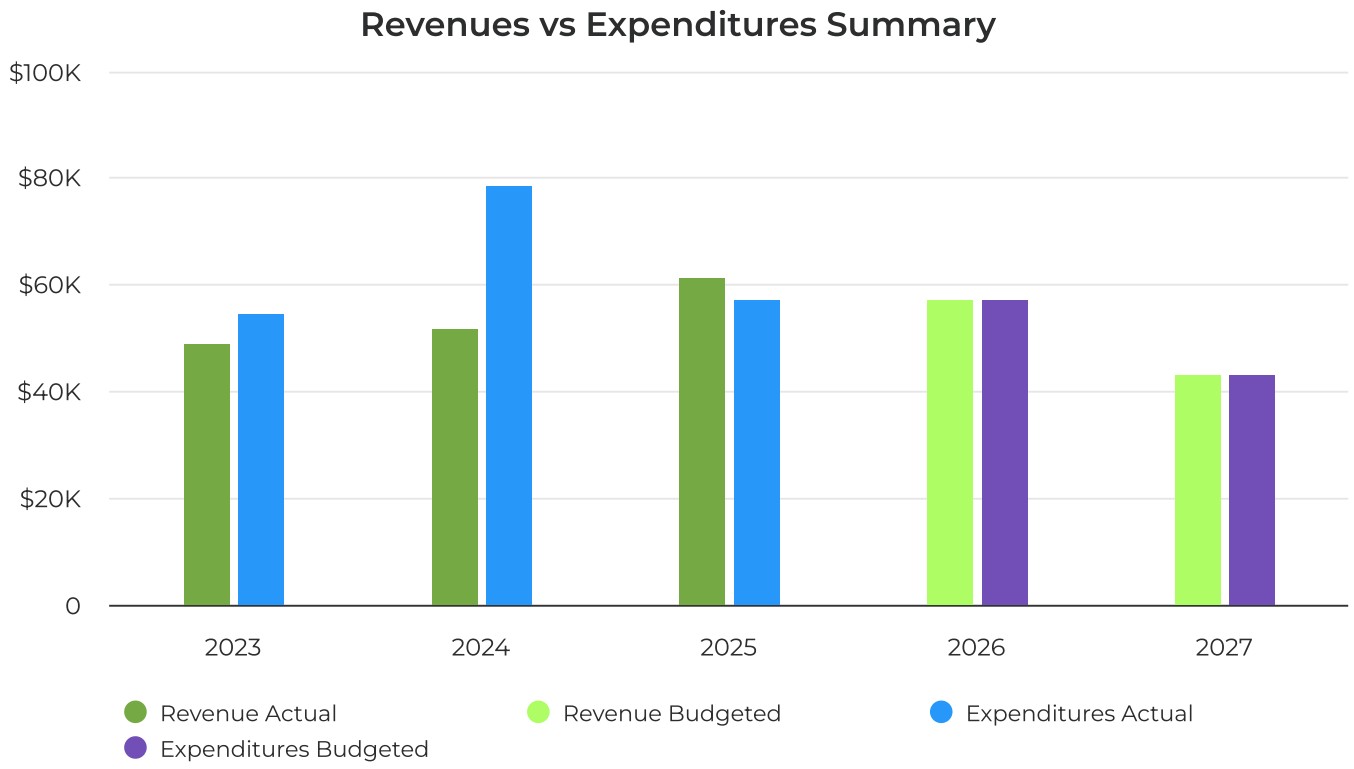
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Proposed	FY 2026 Budgeted vs. FY 2027 Proposed ($ Change)	FY 2026 Budgeted vs. FY 2027 Proposed (% Change)
Supplies	$80,962	$500,774	$290,695	$40,010	$55,010	$15,000	37.5%
Total Expenditures	**$80,962**	**$500,774**	**$290,695**	**$40,010**	**$55,010**	**$15,000**	**37.5%**

Law Library

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.

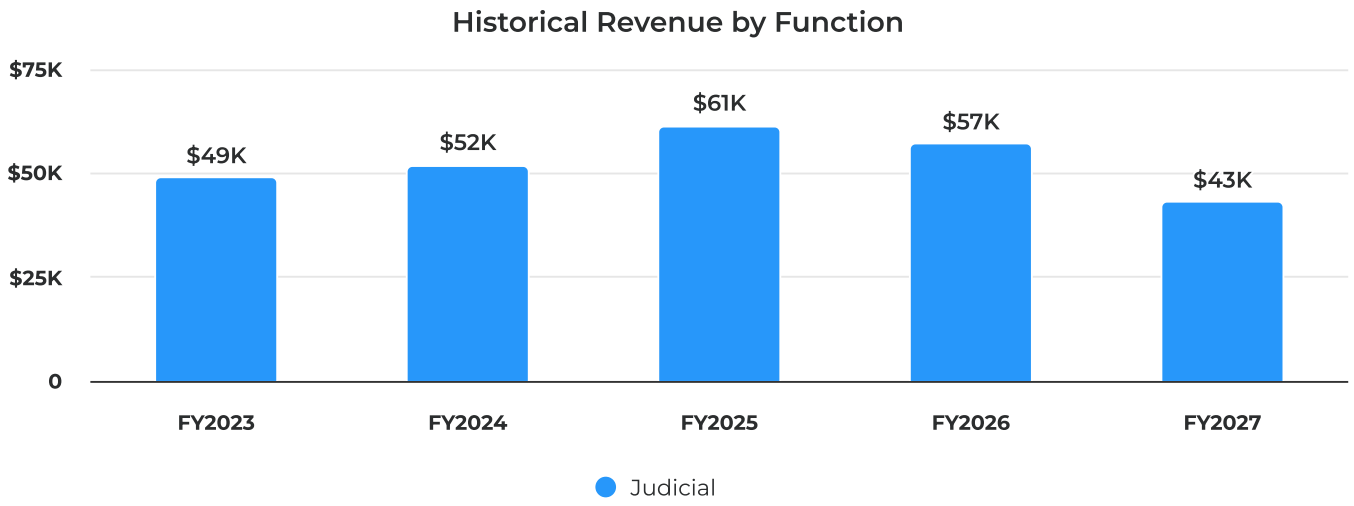
This is a special revenue fund (governmental) and is considered a non-major fund.

Summary



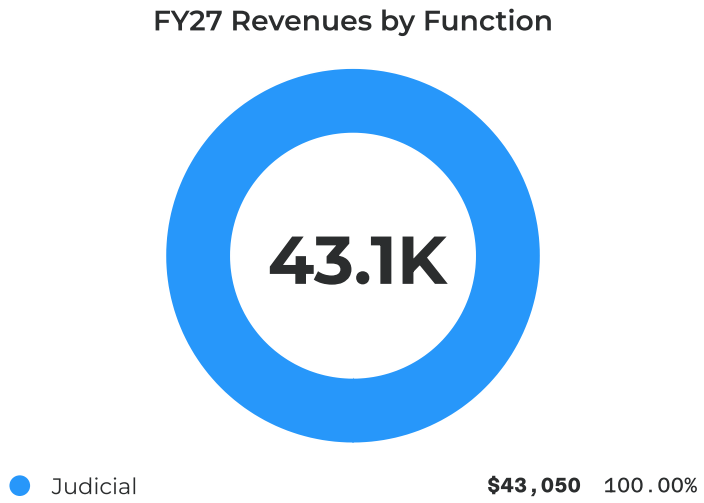
In the 2027 budget for the Law Library (Fund 205), both expenditures and revenues are budgeted at $43,050. This represents a decrease of 24.54% from the previous year's budgeted amount of $57,050 for both categories. The budgeted revenues and expenditures remain equal, maintaining a balanced budget approach. There are no actual revenue or expenditure figures available for 2027, as this is a budget year without actuals reported yet.

Revenues by Function



In FY2027, the total revenue for the Law Library (Fund 205) is budgeted at $43,050, representing a decrease of 24.54% from the FY2026 total of $57,050. The Judicial function remains the sole revenue source, accounting for 100% of the total in both years.

The Judicial category experiences a significant decline, dropping by $14,000 or 24.54% from $57,050 in FY2026 to $43,050 in FY2027. This decrease in the Judicial revenue is the primary driver of the overall reduction in total revenue for the Law Library fund during this period.

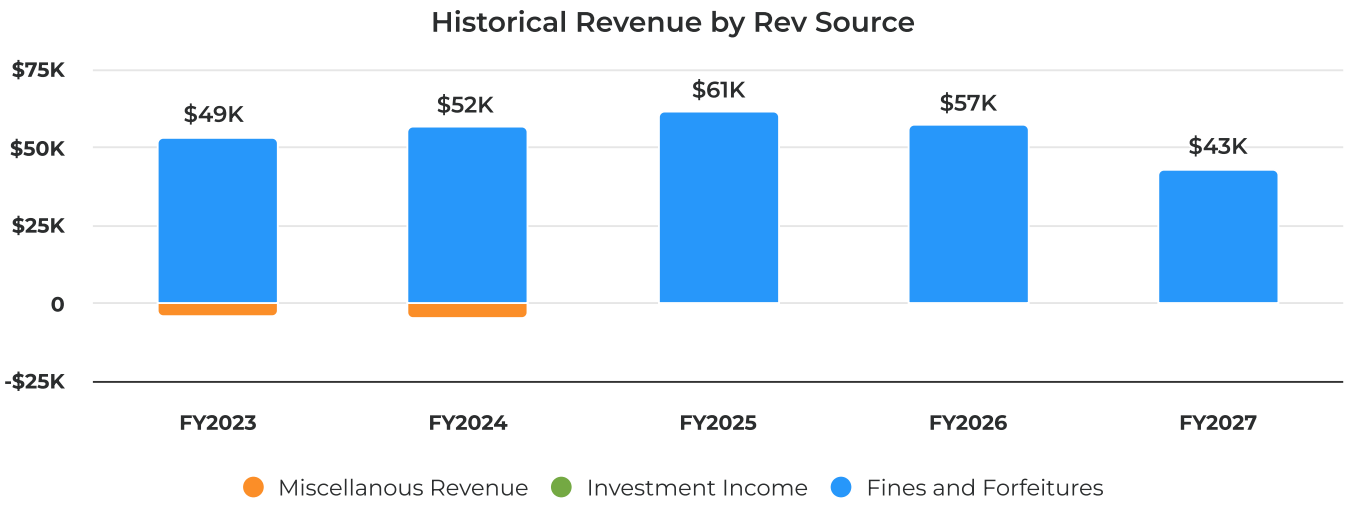


For the Law Library (Fund 205) in the fiscal year, the total revenue by function is $43,050, which is entirely attributed to the Judicial category, representing 100% of the revenue.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$48,988	$51,823	$61,321	$57,050	$43,050	-$14,000	-24.5%
Total Revenues	**$48,988**	**$51,823**	**$61,321**	**$57,050**	**$43,050**	**-$14,000**	**-24.5%**

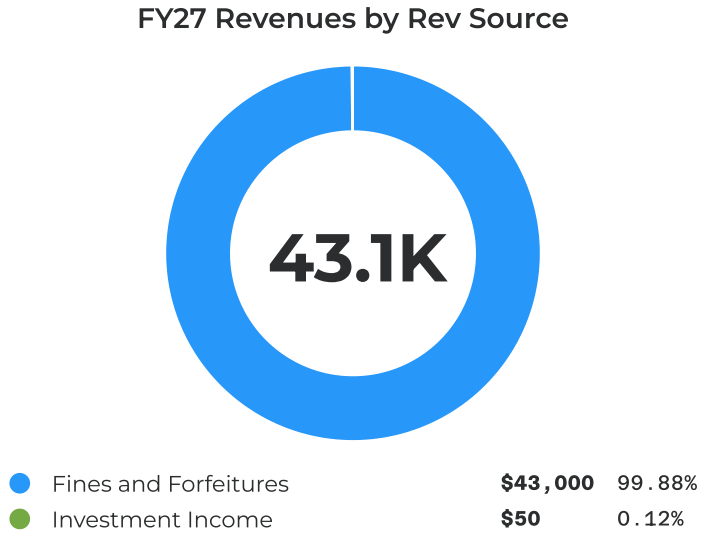
Revenues by Rev Source



In FY2027, the total revenue for the Law Library (Fund 205) is budgeted at $43,050, representing a decrease of 24.54% from the FY2026 total of $57,050. The largest revenue source remains Fines and Forfeitures, which accounts for 99.88% of the total in FY2027 with $43,000. This category decreased by $14,000, or 24.56%, compared to FY2026 when it was $57,000 and made up 99.91% of the total.

Investment Income remains a minor revenue source at $50 in FY2027, consistent with FY2026, representing 0.12% of the total revenue and showing no change in amount or percentage. Miscellaneous Revenue continues to contribute $0, maintaining a 0% share of total revenue in both years.

The significant decline in total revenue is primarily driven by the $14,000 reduction in Fines and Forfeitures, which is the dominant revenue source for the fund. Investment Income remains stable, and Miscellaneous Revenue remains absent in both years.

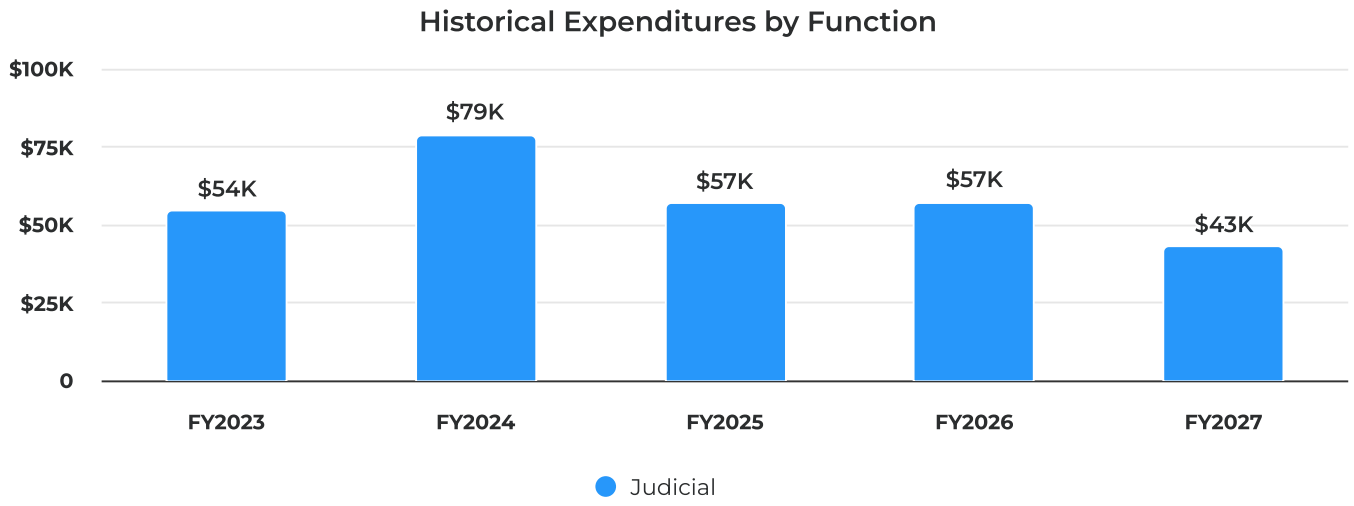


For the Law Library (Fund 205) fiscal year revenue by revenue source, Fines and Forfeitures account for $43,000, representing 99.88% of the total revenue. Investment Income contributes $50, making up 0.12% of the revenue.

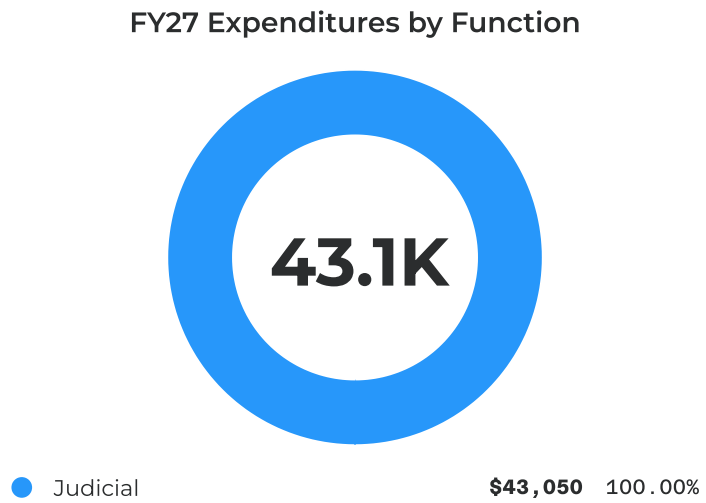
Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Fines and Forfeitures	$52,989	$56,460	$61,321	$57,000	$43,000	-$14,000	-24.6%
Investment Income	$228	$21	$0	$50	$50	$0	0.0%
Miscellanous Revenue	-$4,229	-$4,658	$0	$0	$0	$0	0.0%
Total Revenues	**$48,988**	**$51,823**	**$61,321**	**$57,050**	**$43,050**	**-$14,000**	**-24.5%**

Expenditures by Function



In FY2027, the total expenditures for the Law Library (Fund 205) are budgeted at $43,050, representing a decrease of $14,000 or 24.54% compared to the FY2026 total of $57,050. The Judicial function remains the sole expenditure category, accounting for 100% of the total budget in both years. However, the Judicial expenditures decline from $57,050 in FY2026 to $43,050 in FY2027, reflecting the entire reduction in the fund's budget. This marks a significant decrease in the largest and only category, with no other functions contributing to the expenditures in either year.

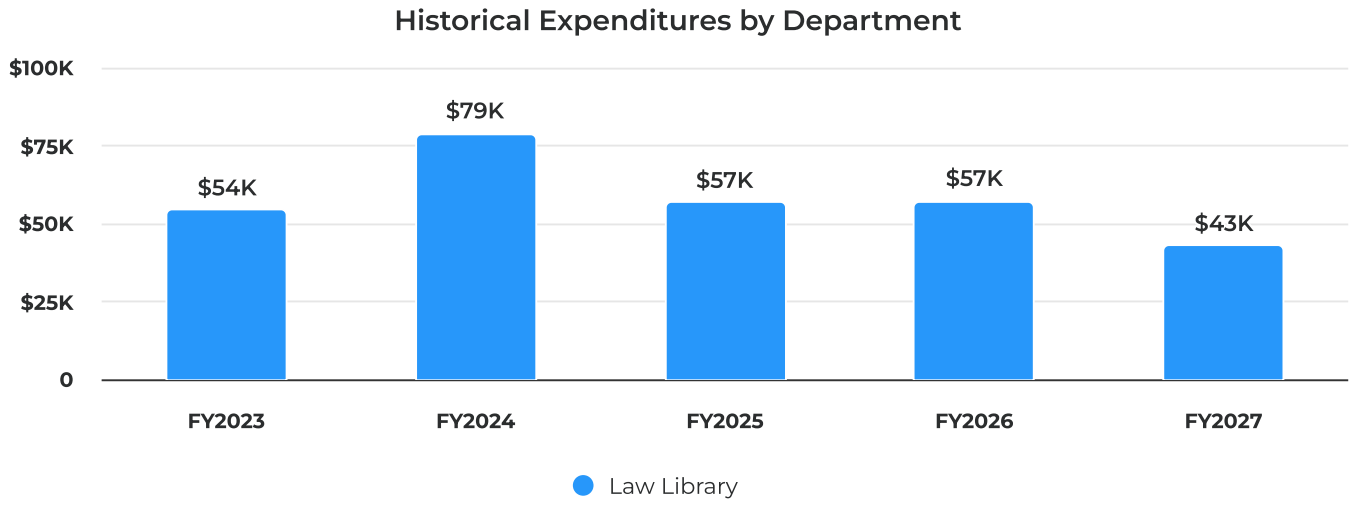


For the Law Library (Fund 205) in the fiscal year, the total expenditures by function amount to $43,050, which represents 100% allocated to Judicial.

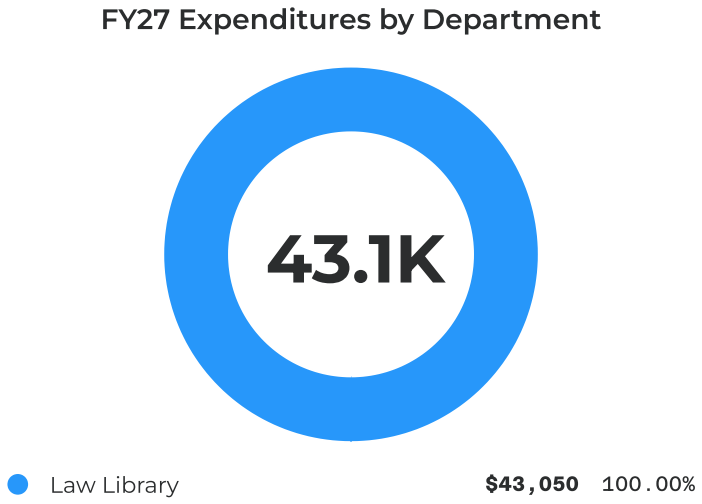
Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$54,467	$78,632	$56,898	$57,050	$43,050	-$14,000	-24.5%
Total Expenditures	**$54,467**	**$78,632**	**$56,898**	**$57,050**	**$43,050**	**-$14,000**	**-24.5%**

Expenditures by Department



In FY2027, the total expenditures for the Law Library (Fund 205) are budgeted at $43,050, representing a decrease of $14,000 or 24.54% compared to the FY2026 total of $57,050. The Law Library remains the sole expenditure category, accounting for 100% of the total budget in both years. This marks a significant reduction from the previous year, where the budget had increased slightly by $152 or 0.27% to $57,050. The FY2027 budget reflects the largest decrease in the department's expenditures within the provided data.

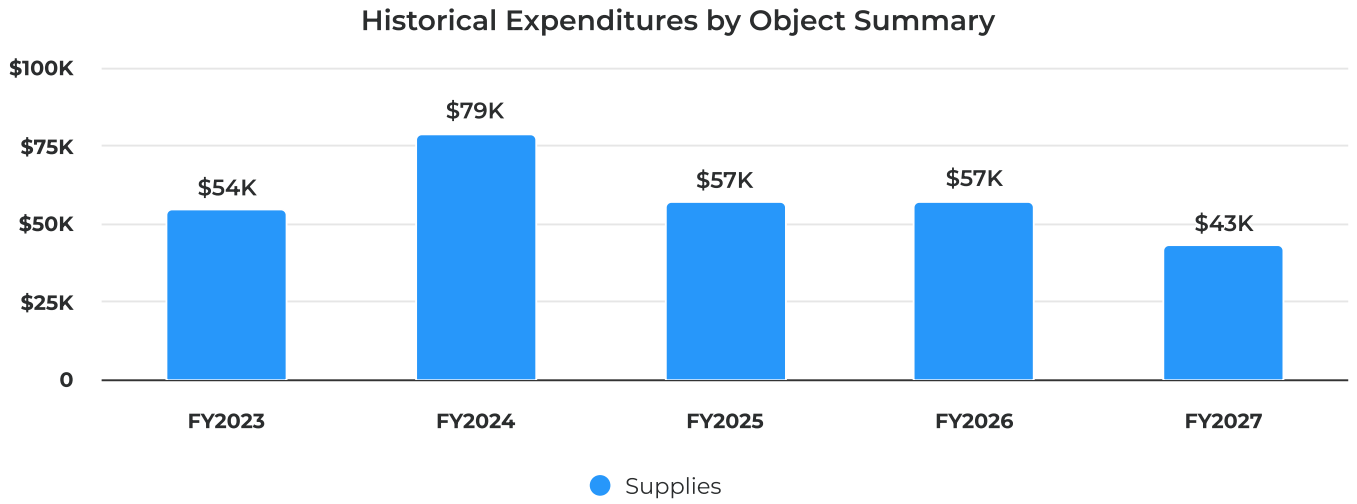


The Fiscal Year Expenditures by Department for the Law Library (Fund 205) total $43,050, representing 100% of the expenditures.

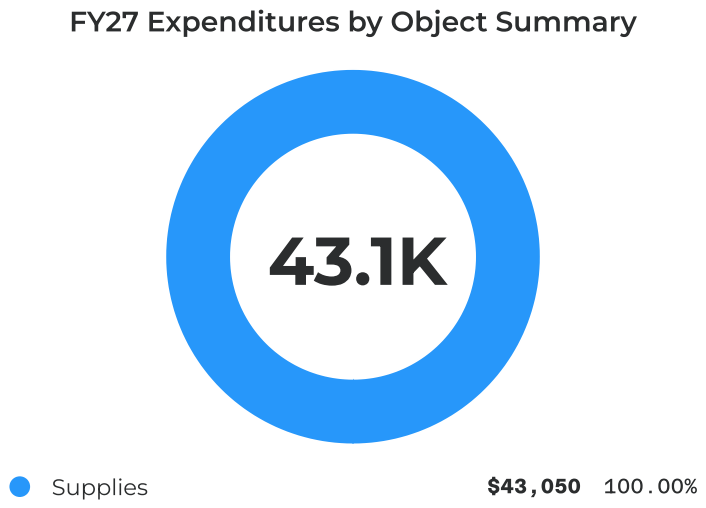
Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Law Library	$54,467	$78,632	$56,898	$57,050	$43,050	-$14,000	-24.5%
Total Expenditures	**$54,467**	**$78,632**	**$56,898**	**$57,050**	**$43,050**	**-$14,000**	**-24.5%**

Expenditures by Object Summary



In FY2027, the total expenditures for the Law Library (Fund 205) are budgeted at $43,050, representing a decrease of 24.54% from the FY2026 total of $57,050. Supplies remain the largest and only expenditure category, accounting for 100% of the total budget in both years. However, the supplies budget decreases by $14,000, or 24.54%, from $57,050 in FY2026 to $43,050 in FY2027. This reduction in supplies is the primary driver of the overall budget decrease for FY2027.



For the Law Library (Fund 205) in the fiscal year, the total expenditures for Supplies amounted to $43,050, representing 100% of the fiscal year expenditures by object summary.

Expenditures by Object Summary

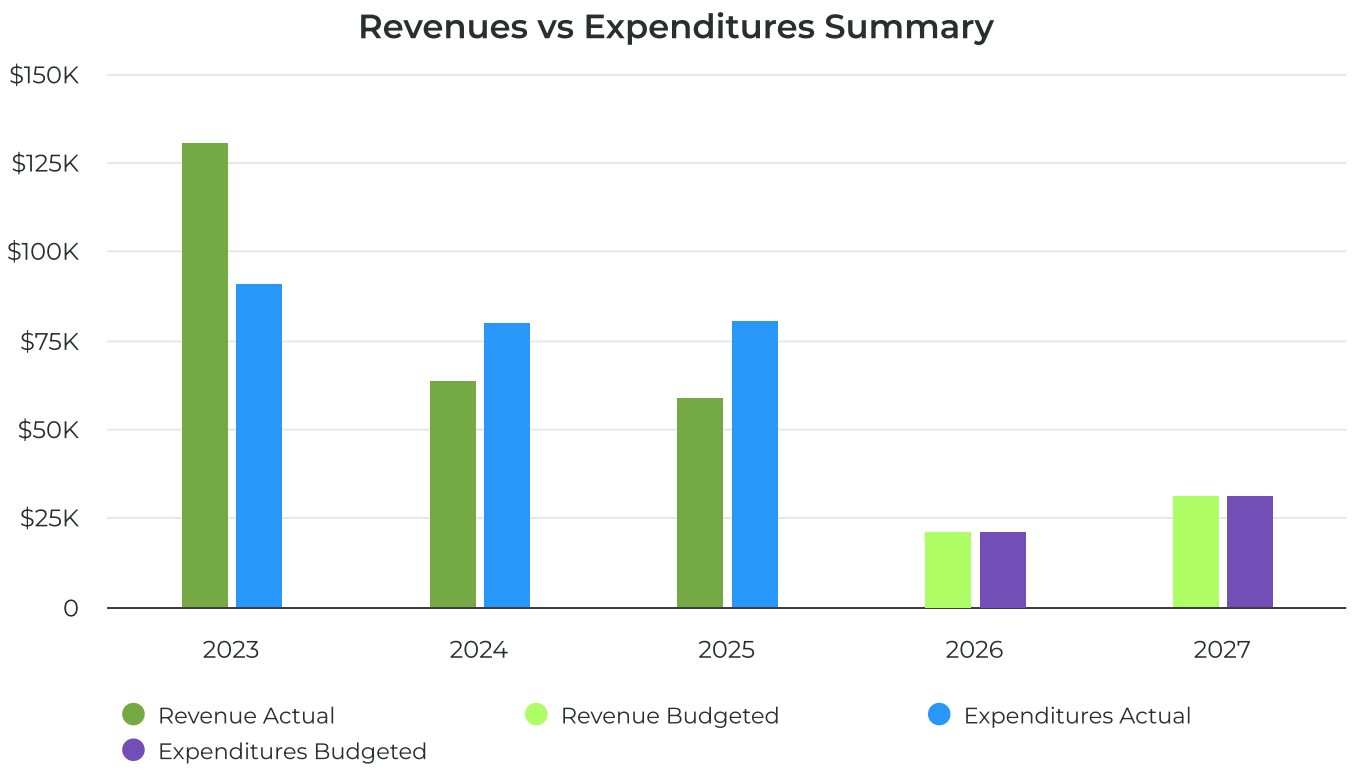
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Supplies	$54,467	$78,632	$56,898	$57,050	$43,050	-$14,000	-24.5%
Total Expenditures	**$54,467**	**$78,632**	**$56,898**	**$57,050**	**$43,050**	**-$14,000**	**-24.5%**

Sheriff's Special Revenue

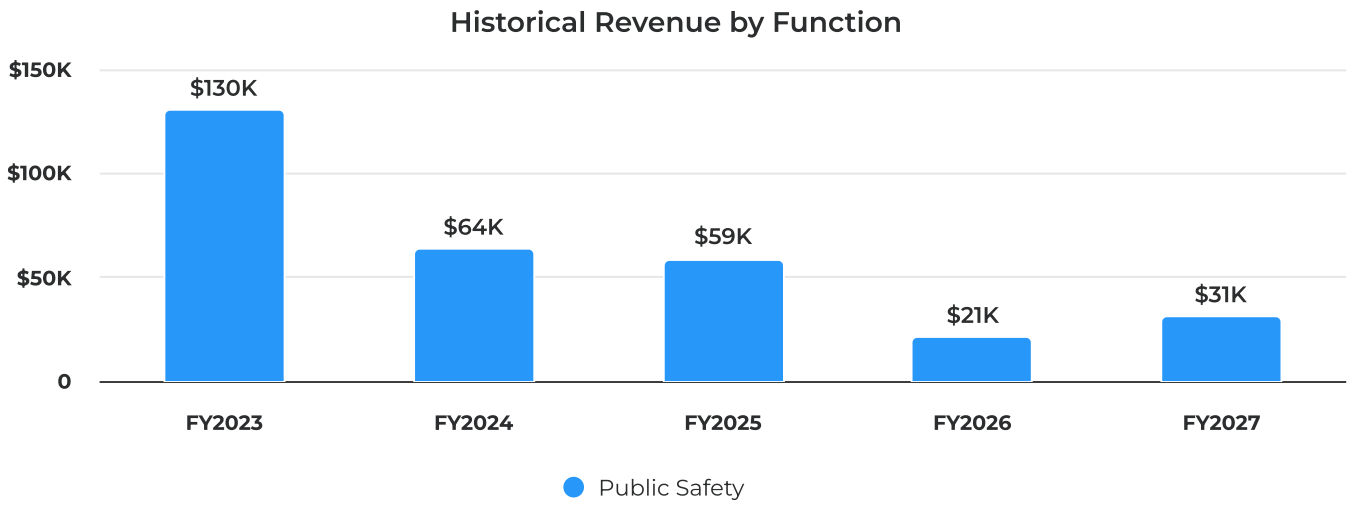
This fund is used to account for contributions, donations, and other revenue sources given by citizens or companies to be used for various law enforcement needs.

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

Summary



Revenues by Function



FY27 Revenues by Function



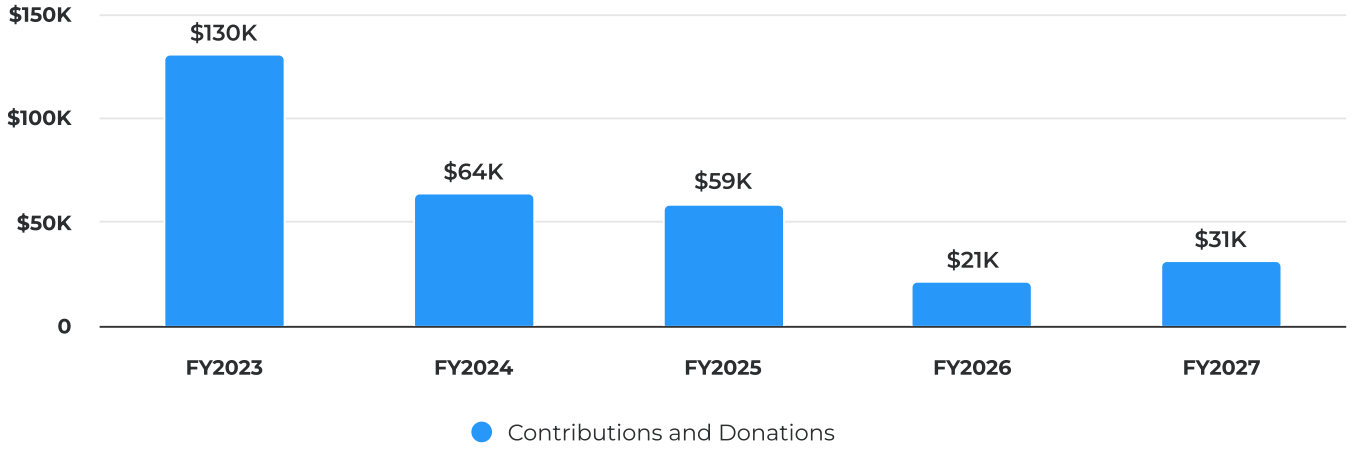
Public Safety **$31,000** 100.00%

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$130,386	$63,581	$58,531	$21,000	$31,000	$10,000	47.6%
Total Revenues	**$130,386**	**$63,581**	**$58,531**	**$21,000**	**$31,000**	**$10,000**	**47.6%**

Revenues by Rev Source

Historical Revenue by Rev Source



FY27 Revenues by Rev Source



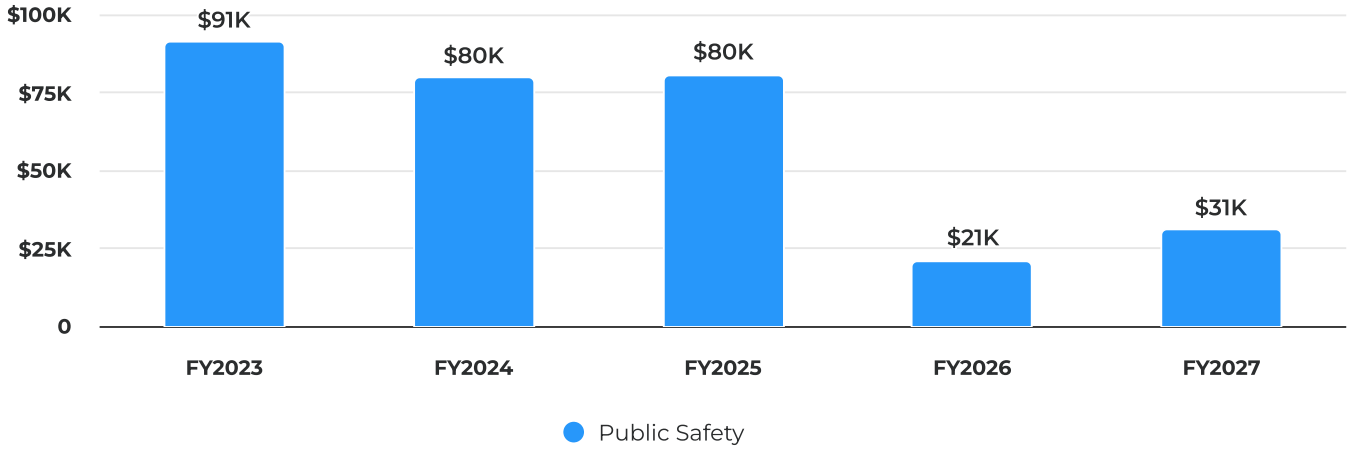
Contributions and Donations **$31,000** 100.00%

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Contributions and Donations	$130,386	$63,581	$58,531	$21,000	$31,000	$10,000	47.6%
Total Revenues	**$130,386**	**$63,581**	**$58,531**	**$21,000**	**$31,000**	**$10,000**	**47.6%**

Expenditures by Function

Historical Expenditures by Function



Public Safety

FY27 Expenditures by Function



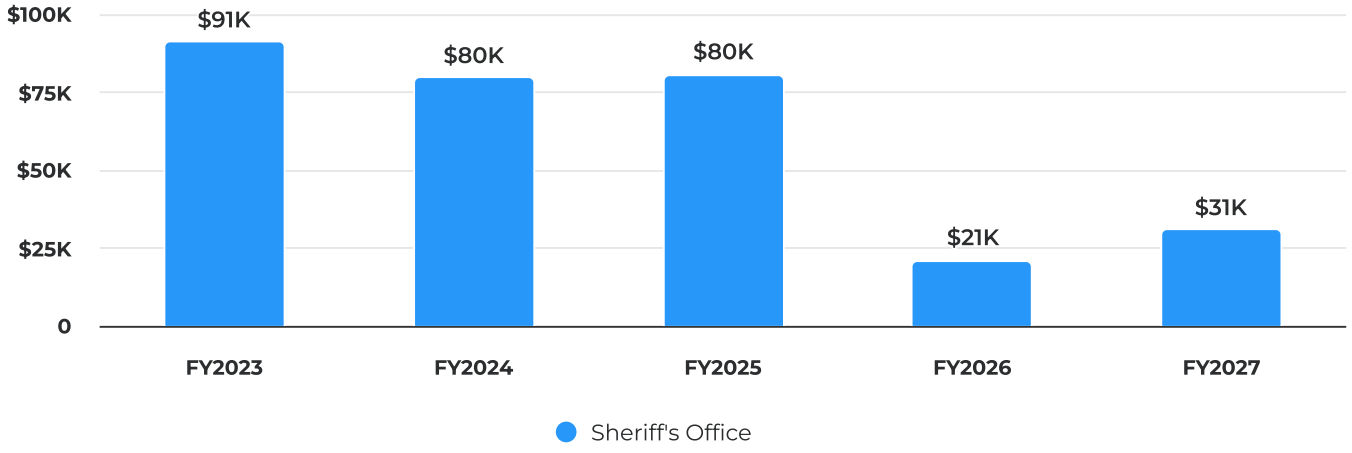
Public Safety **$31,000** 100.00%

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$91,061	$79,621	$80,437	$21,000	$31,000	$10,000	47.6%
Total Expenditures	**$91,061**	**$79,621**	**$80,437**	**$21,000**	**$31,000**	**$10,000**	**47.6%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



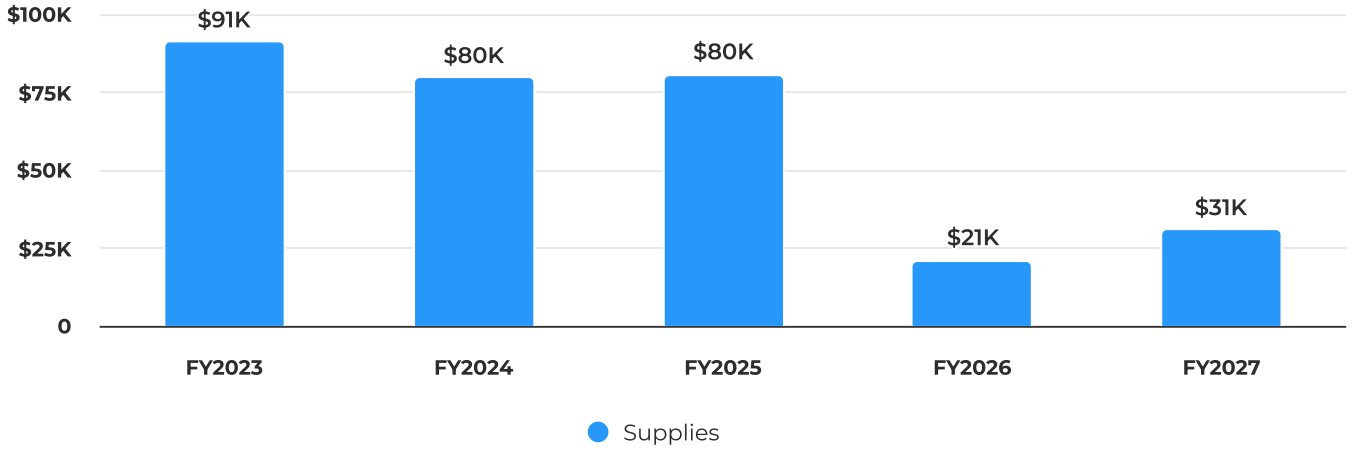
Sheriff's Office **$31,000** 100.00%

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Sheriff's Office	$91,061	$79,621	$80,437	$21,000	$31,000	$10,000	47.6%
Total Expenditures	**$91,061**	**$79,621**	**$80,437**	**$21,000**	**$31,000**	**$10,000**	**47.6%**

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary



Supplies **$31,000** 100.00%

Expenditures by Object Summary

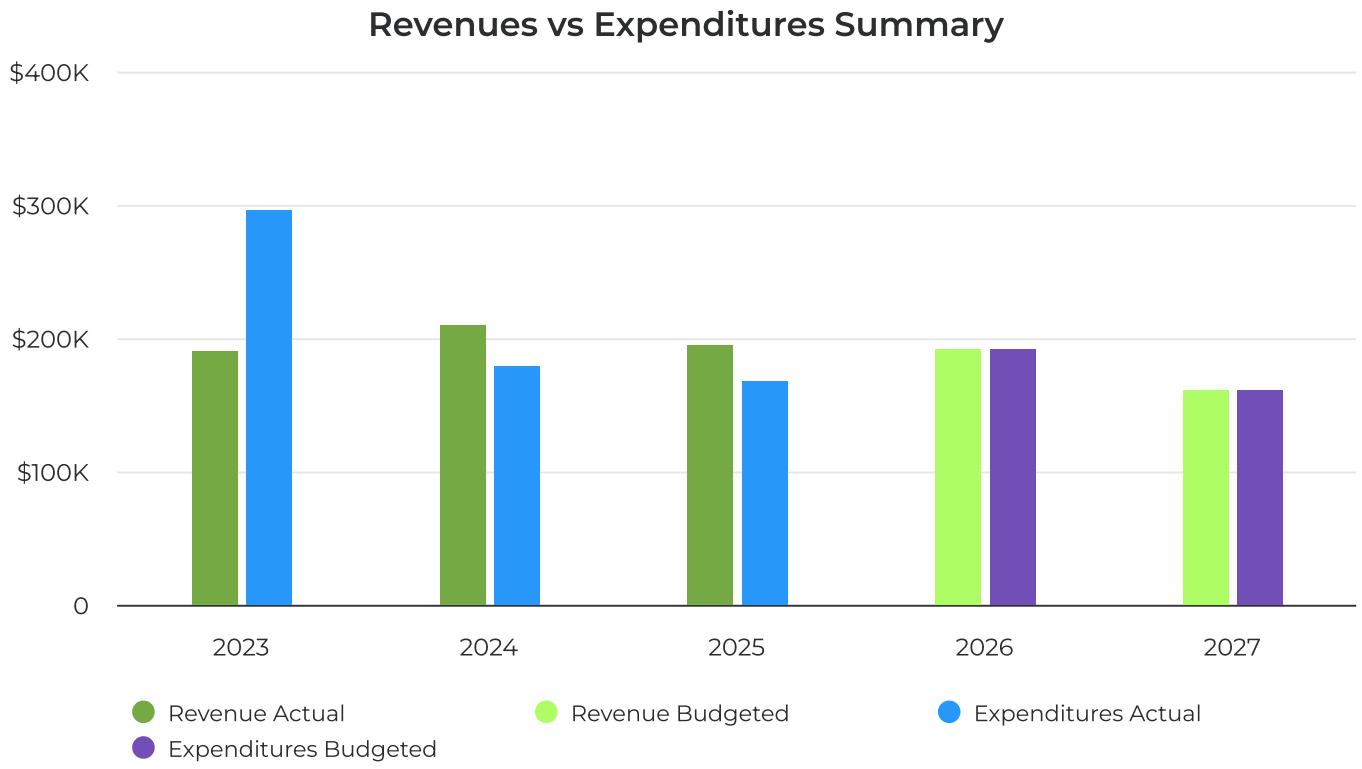
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Supplies	$91,061	$79,621	$80,437	$21,000	$31,000	$10,000	47.6%
Total Expenditures	**$91,061**	**$79,621**	**$80,437**	**$21,000**	**$31,000**	**$10,000**	**47.6%**

Jail Fund

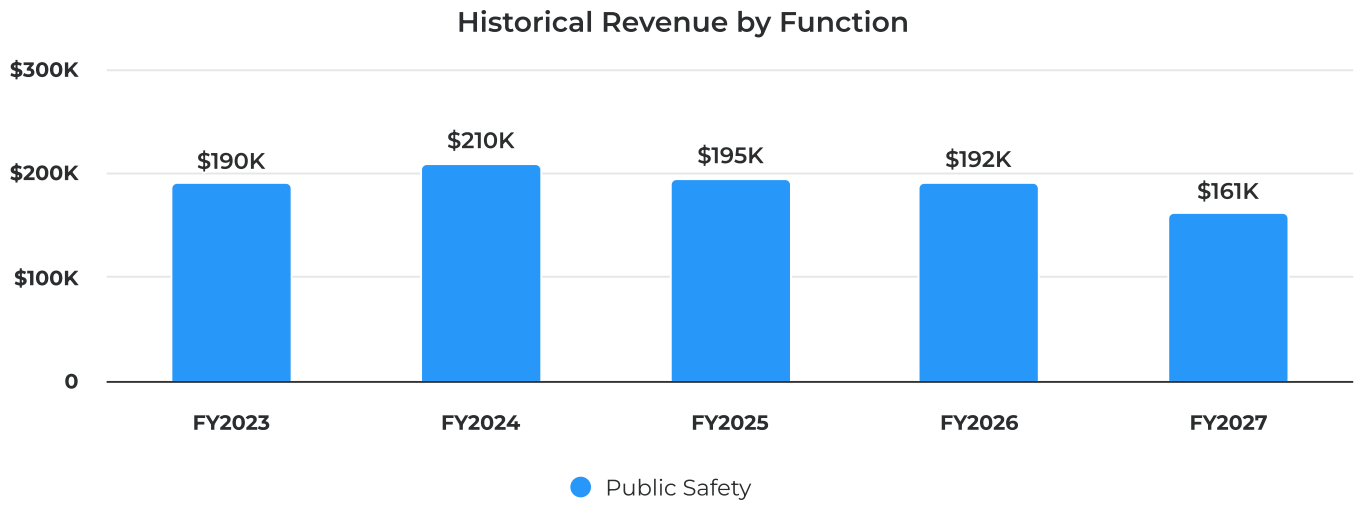
This fund, authorized by O.C.G.A 15-21-90 to 15-21-95, is used to account for an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of county ordinances collected in the county courts. These funds are legally restricted to be used for the purpose of constructing,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

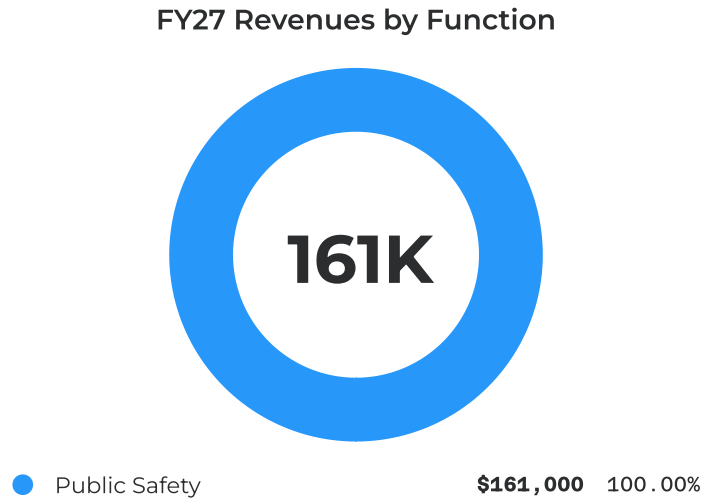
This is a special revenue fund (governmental) and is considered a non-major fund.

Summary



Revenues by Function

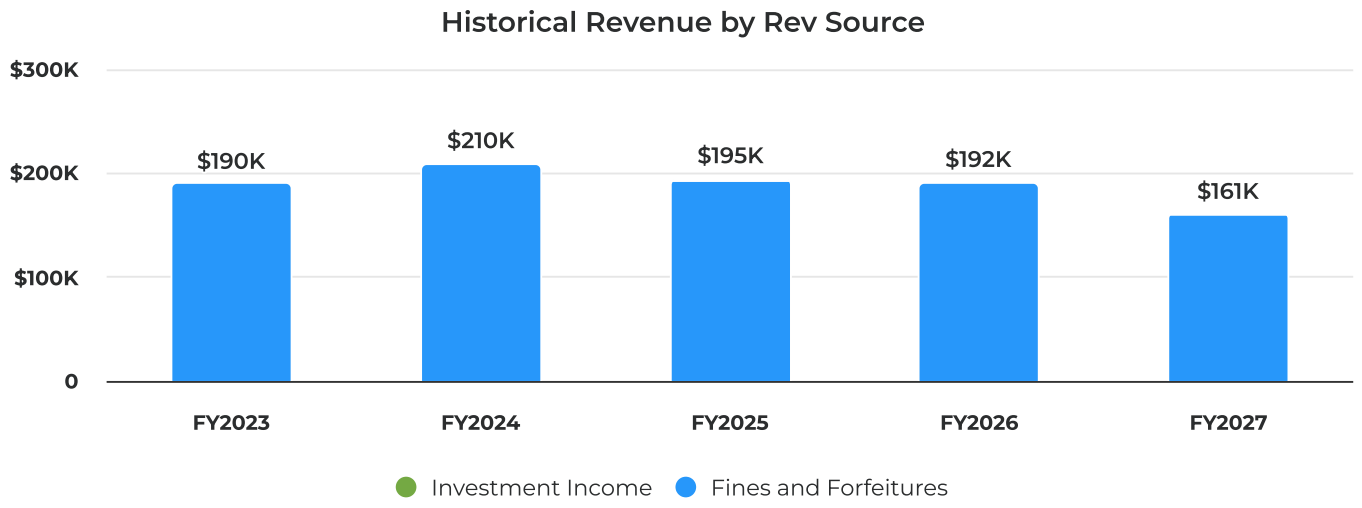


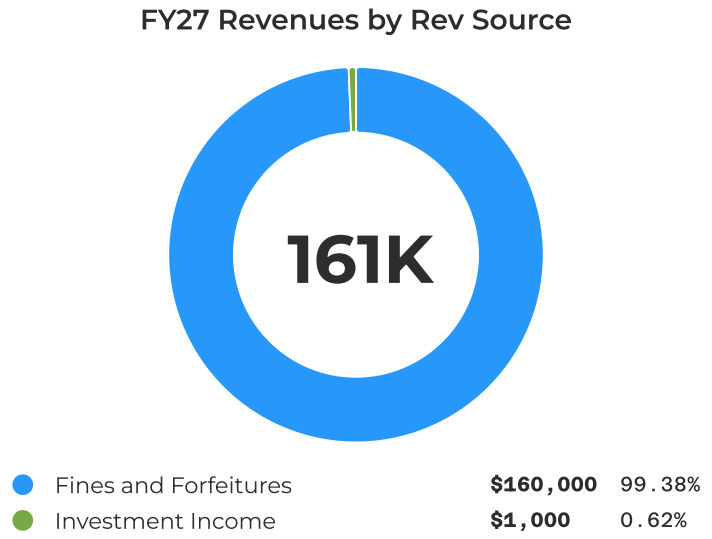


Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$189,945	$209,631	$194,721	$191,500	$161,000	-$30,500	-15.9%
Total Revenues	**$189,945**	**$209,631**	**$194,721**	**$191,500**	**$161,000**	**-$30,500**	**-15.9%**

Revenues by Rev Source

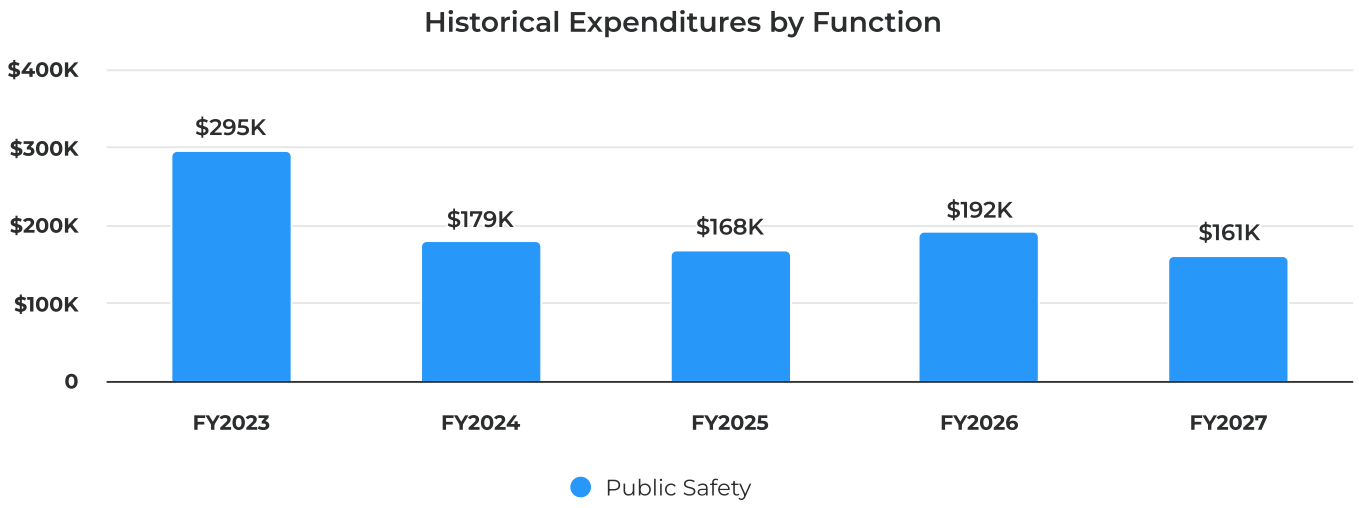


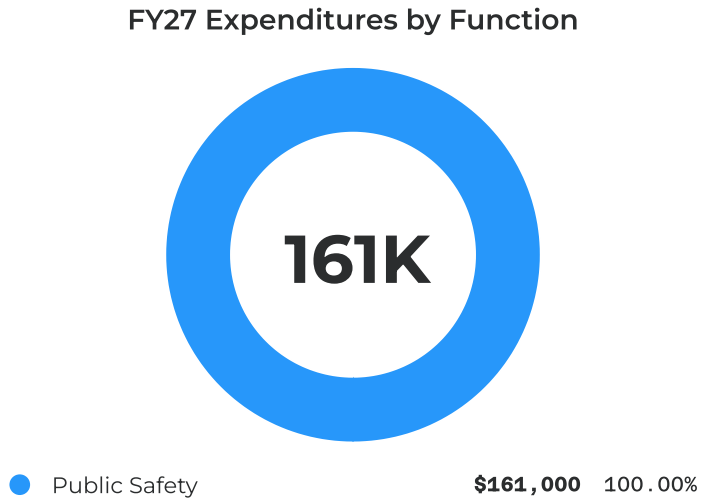


Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Fines and Forfeitures	$189,898	$209,578	$192,351	$190,000	$160,000	-$30,000	-15.8%
Investment Income	$47	$53	$2,369	$1,500	$1,000	-$500	-33.3%
Total Revenues	**$189,945**	**$209,631**	**$194,721**	**$191,500**	**$161,000**	**-$30,500**	**-15.9%**

Expenditures by Function

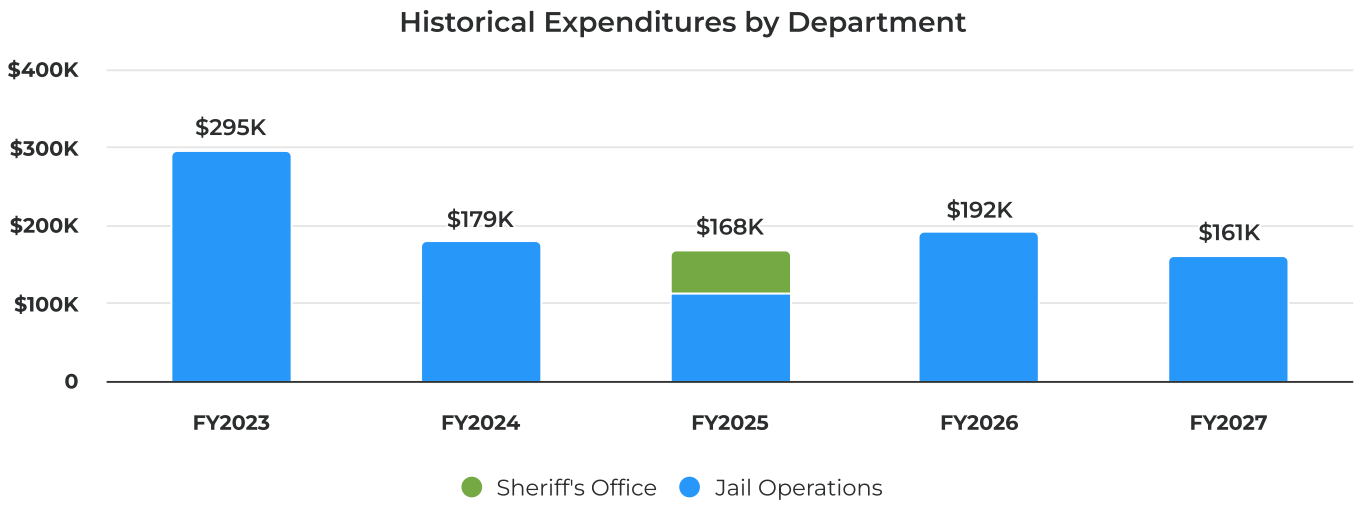


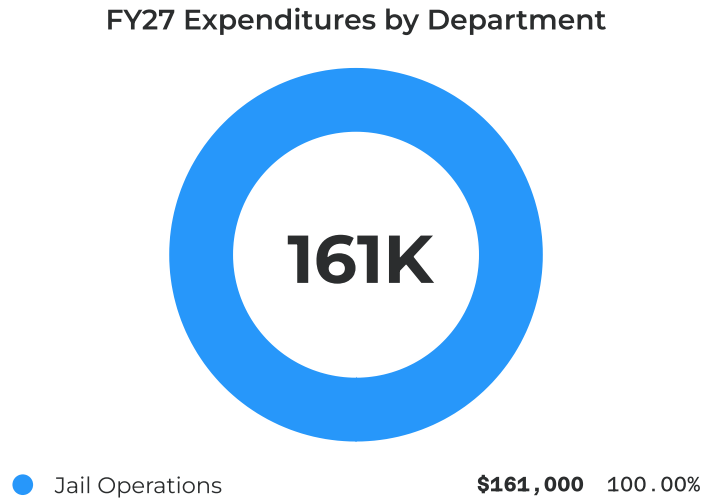


Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$295,193	$178,967	$167,863	$191,500	$161,000	-$30,500	-15.9%
Total Expenditures	**$295,193**	**$178,967**	**$167,863**	**$191,500**	**$161,000**	**-$30,500**	**-15.9%**

Expenditures by Department

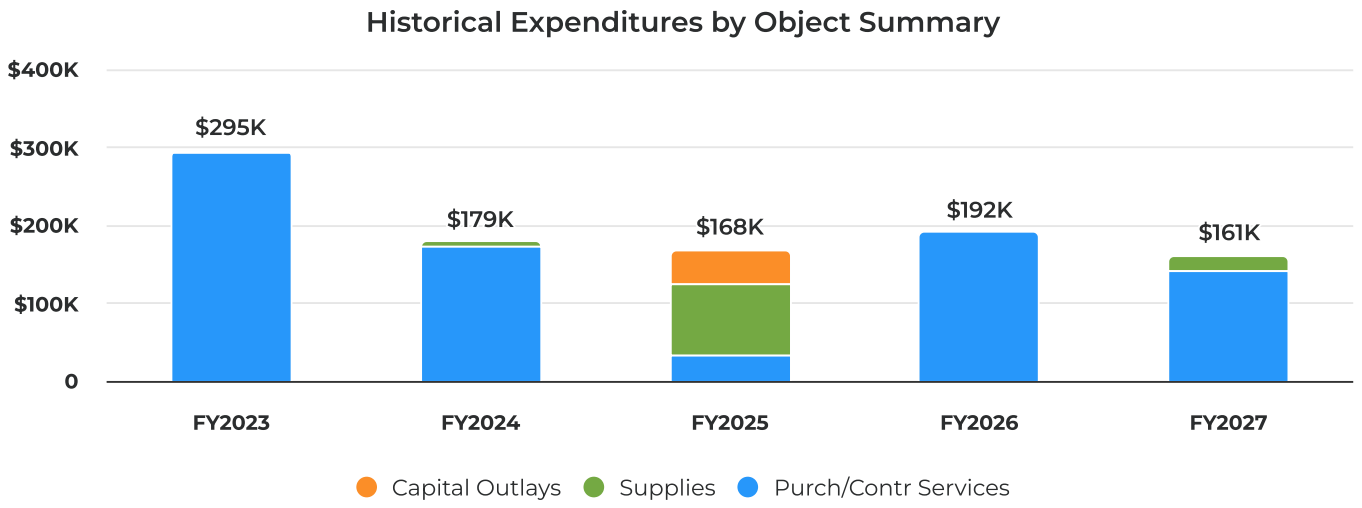


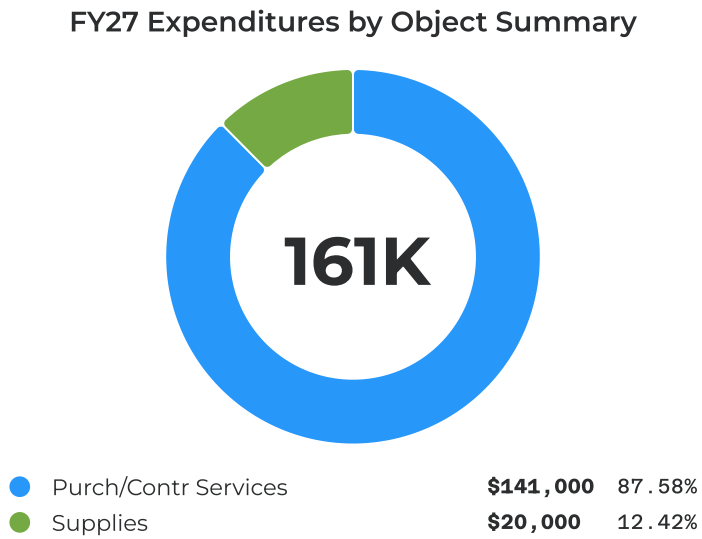


Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Sheriff's Office	$0	$0	$55,028	$0	$0	$0	0.0%
Jail Operations	$295,193	$178,967	$112,835	$191,500	$161,000	-$30,500	-15.9%
Total Expenditures	**$295,193**	**$178,967**	**$167,863**	**$191,500**	**$161,000**	**-$30,500**	**-15.9%**

Expenditures by Object Summary





Expenditures by Object Summary

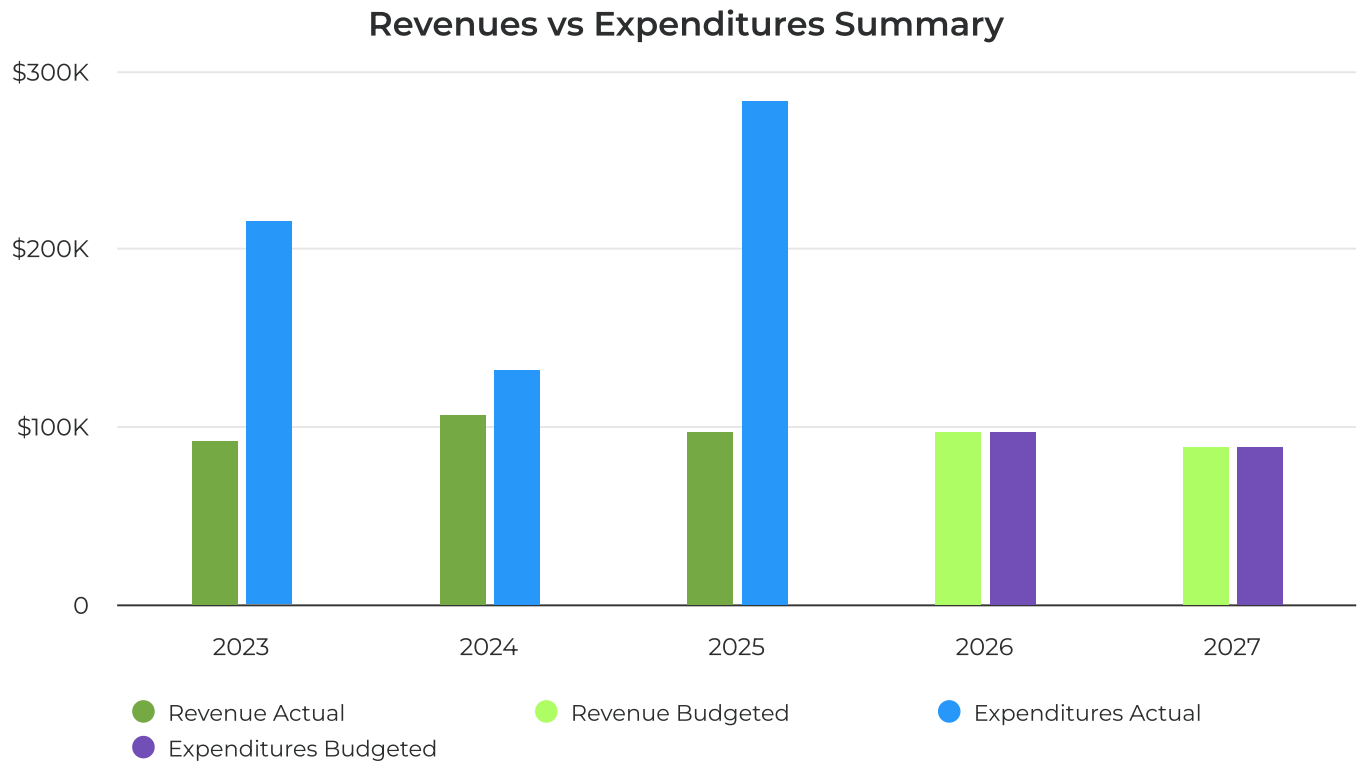
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$292,964	$172,369	$32,505	$191,500	$141,000	-$50,500	-26.4%
Supplies	$2,228	$6,598	$92,528	$0	$20,000	$20,000	
Capital Outlays	$0	$0	$42,830	$0	$0	$0	0.0%
Total Expenditures	**$295,193**	**$178,967**	**$167,863**	**$191,500**	**$161,000**	**-$30,500**	**-15.9%**

DATE Fund

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.

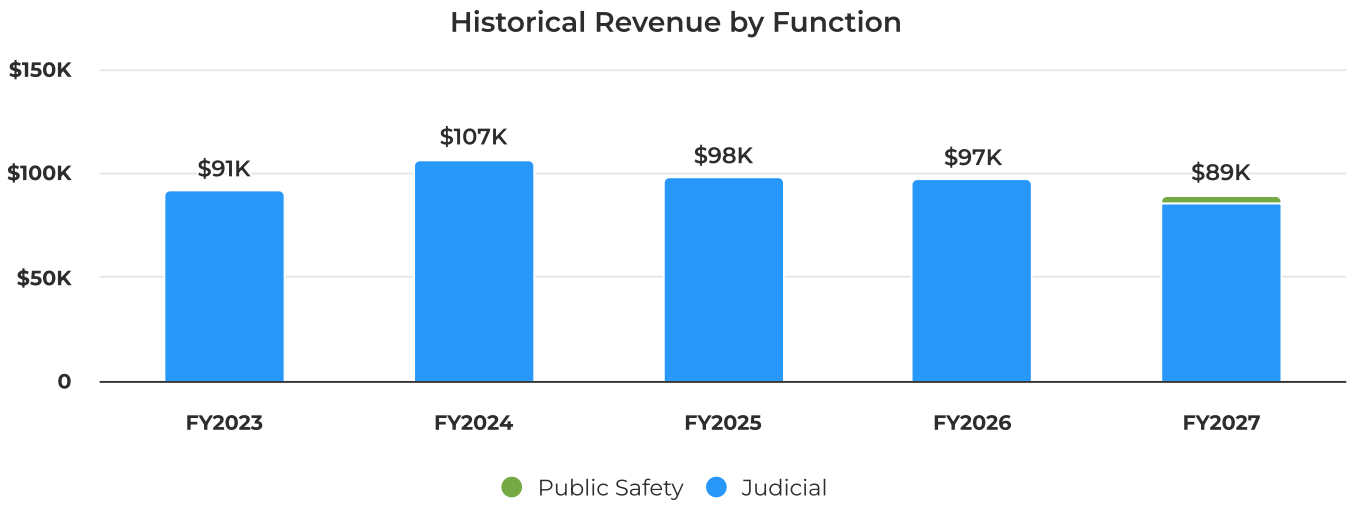
This is special revenue fund (governmental) and is condidered a non-major fund.

Summary



In the 2027 budget for the DATE Fund (Fund 212), both expenditures and revenues are budgeted at $89,048. This represents a decrease of 8.2% from the previous year's budgeted amount of $97,000 for both categories. The budgeted revenues and expenditures remain balanced in 2027, continuing the pattern from 2026 where budgeted revenues and expenditures were equal at $97,000. There are no actual revenue or expenditure figures available for 2027, as this is a budget year without actuals reported yet.

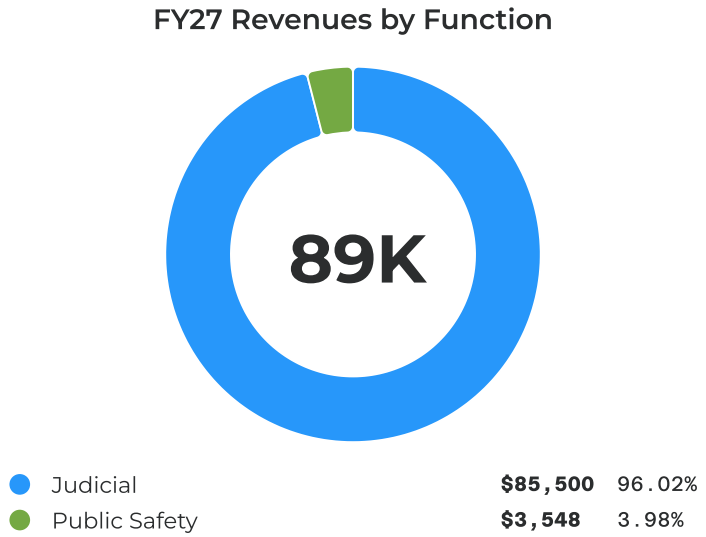
Revenues by Function



In FY2027, the total revenue for the DATE Fund (Fund 212) is budgeted at $89,048, representing an 8.2% decrease from the FY2026 total of $97,000. The Judicial function remains the largest revenue source, accounting for $85,500 or 96.02% of the total, but this is a decrease of $11,500 or 11.86% compared to the previous year.

Public Safety revenue appears for the first time in FY2027 at $3,548, making up 3.98% of the total budgeted revenue. This is the largest increase among the functions, as it was $0 in FY2026.

Overall, the decrease in Judicial revenue is the primary driver of the total revenue decline, partially offset by the new revenue from Public Safety in FY2027.

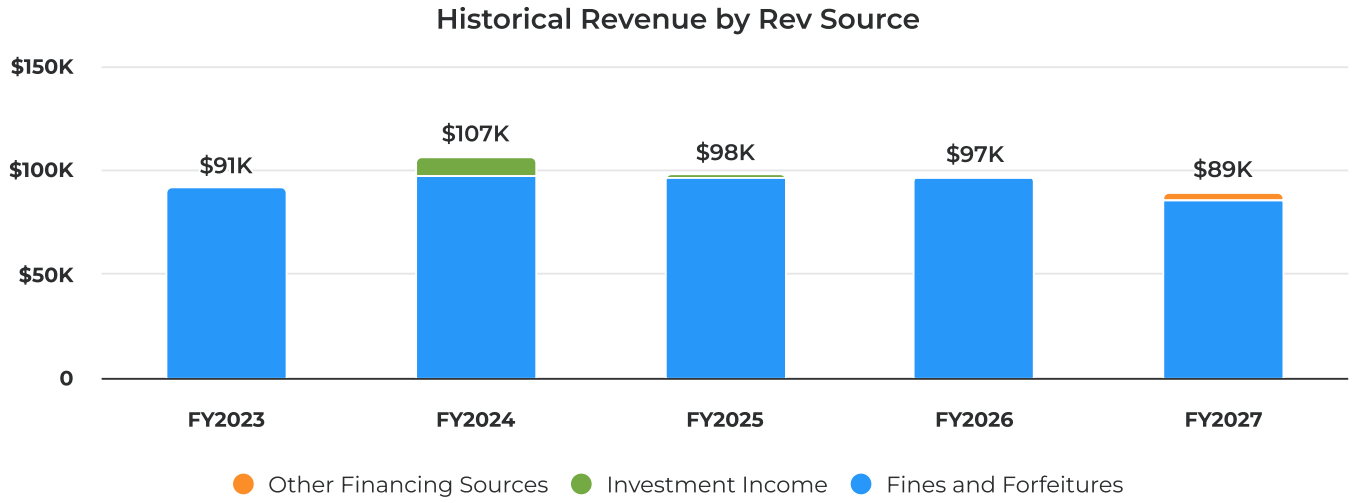


For the DATE Fund (Fund 212) in the fiscal year, Judicial revenue amounts to $85,500, representing 96.02% of the total revenue by function. Public Safety revenue totals $3,548, accounting for 3.98% of the fiscal year revenue by function.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$91,438	$106,524	$97,684	$97,000	$85,500	-$11,500	-11.9%
Public Safety	$0	$0	$0	$0	$3,548	$3,548	
Total Revenues	**$91,438**	**$106,524**	**$97,684**	**$97,000**	**$89,048**	**-$7,952**	**-8.2%**

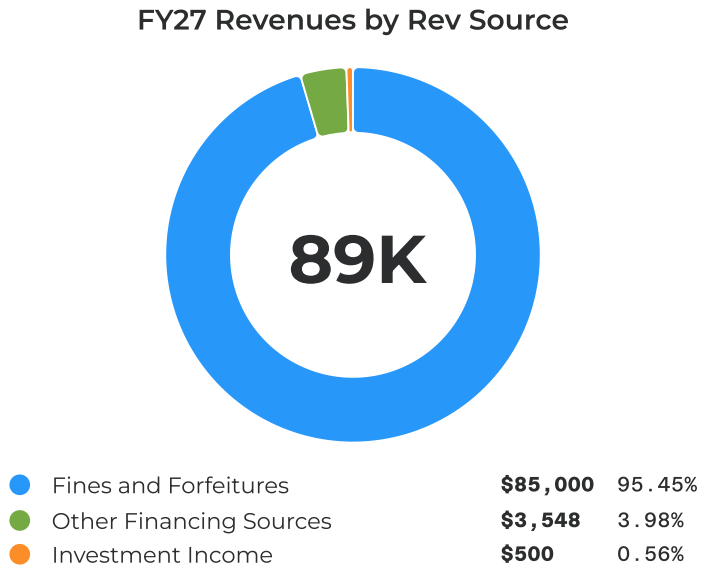
Revenues by Rev Source



In FY2027, the total revenue for the DATE Fund (Fund 212) is budgeted at $89,048, representing an 8.2% decrease from the FY2026 total of $97,000. The largest revenue source remains Fines and Forfeitures, which accounts for 95.45% of the total at $85,000. This category decreased by $11,000, or 11.46%, compared to the previous year.

Other Financing Sources show a notable increase, rising from $0 in FY2026 to $3,548 in FY2027, making up 3.98% of the total revenue. Investment Income continues to decline, dropping by $500, or 50%, to $500, which is 0.56% of the total budget.

Overall, the FY2027 budget reflects a significant reduction in Fines and Forfeitures and Investment Income, partially offset by the introduction of Other Financing Sources as a new revenue component.

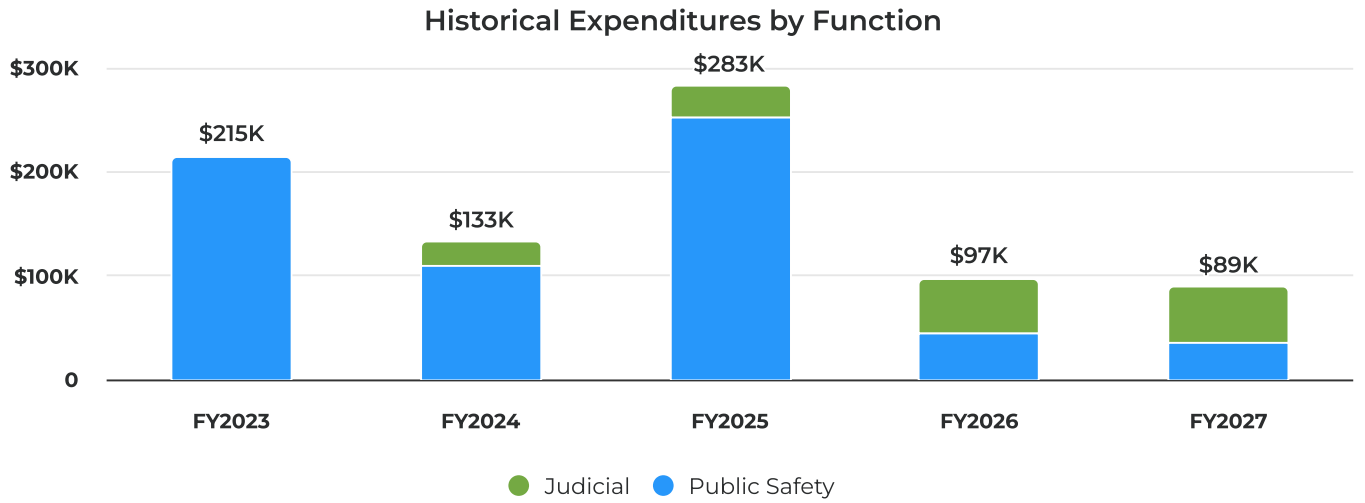


For the DATE Fund (Fund 212) in the fiscal year, Fines and Forfeitures accounted for $85,000, representing 95.45% of the total revenue. Other Financing Sources contributed $3,548, which is 3.98% of the revenue. Investment Income made up $500, or 0.56% of the total revenue.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Fines and Forfeitures	$91,360	$97,230	$96,134	$96,000	$85,000	-$11,000	-11.5%
Investment Income	$79	$9,294	$1,551	$1,000	$500	-$500	-50.0%
Other Financing Sources	$0	$0	$0	$0	$3,548	$3,548	
Total Revenues	**$91,438**	**$106,524**	**$97,684**	**$97,000**	**$89,048**	**-$7,952**	**-8.2%**

Expenditures by Function

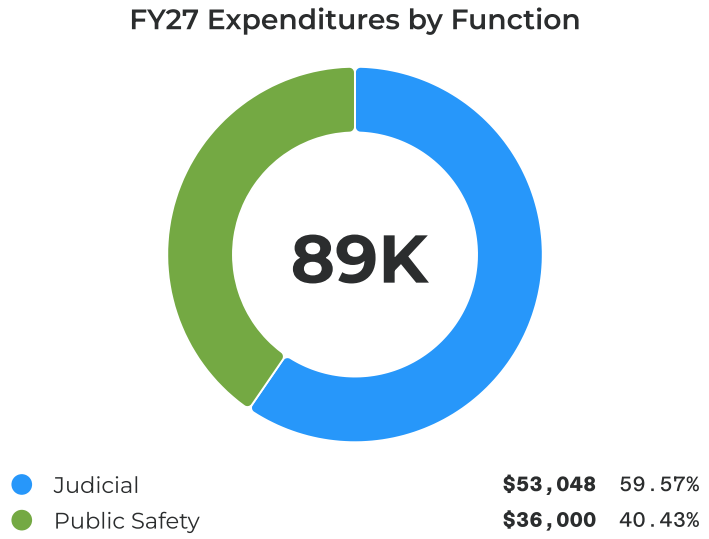


In FY2027, the total expenditures for the DATE Fund (Fund 212) decreased by 8.2% to $89,048 compared to FY2026's total of $97,000. The Judicial function remained the largest category, holding 59.57% of the total budget at $53,048,

with no change in amount or percentage from the previous year.

The Public Safety function accounted for 40.43% of the total in FY2027, with expenditures decreasing by $7,952 or 18.09% to $36,000. This continued the downward trend from FY2026, where Public Safety had already seen a significant decrease of 82.54% from prior levels.

Overall, the FY2027 budget reflects a slight reduction in total expenditures, driven primarily by a further decrease in Public Safety spending, while Judicial expenditures remained stable both in amount and as a share of the total budget.

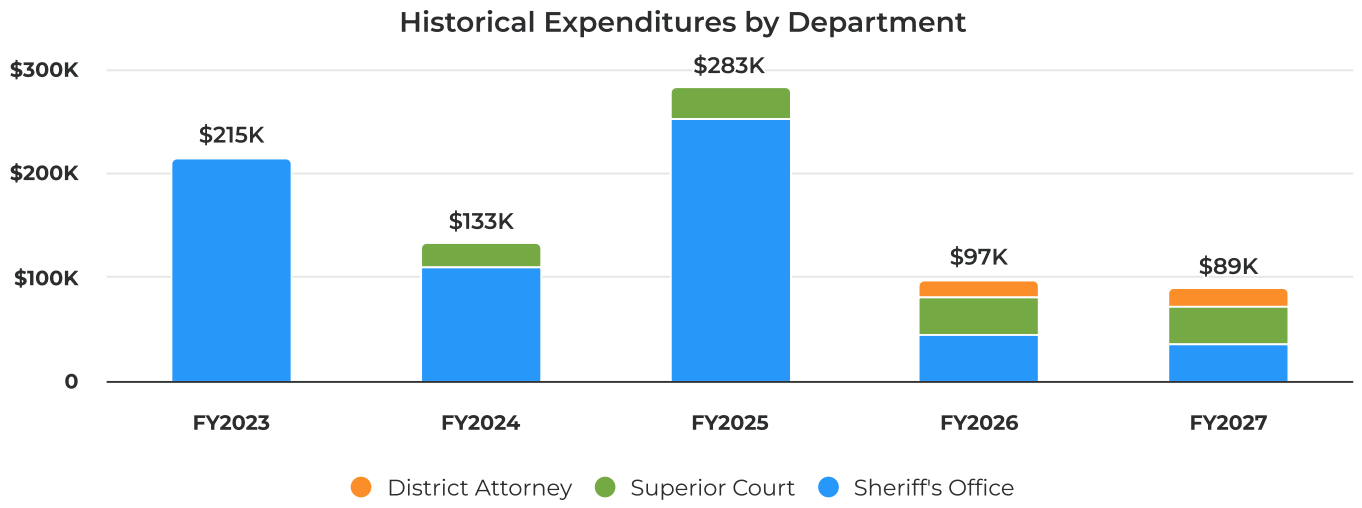


For the DATE Fund (Fund 212) fiscal year expenditures by function, Judicial expenses amount to $53,048, representing 59.57% of the total. Public Safety expenses total $36,000, accounting for 40.43% of the expenditures.

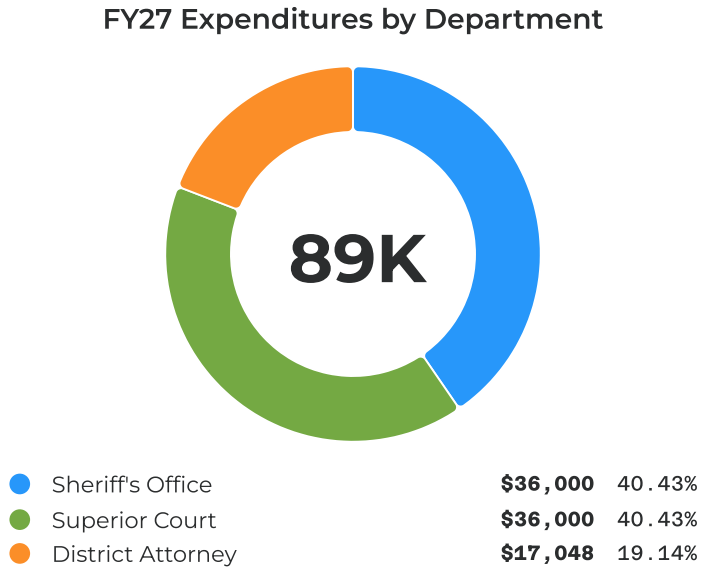
Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$897	$24,000	$31,064	$53,048	$53,048	$0	0.0%
Public Safety	$214,073	$108,530	$251,730	$43,952	$36,000	-$7,952	-18.1%
Total Expenditures	**$214,970**	**$132,530**	**$282,794**	**$97,000**	**$89,048**	**-$7,952**	**-8.2%**

Expenditures by Department



In FY2027, the total expenditures for the DATE Fund (Fund 212) amounted to $89,048, representing an 8.2% decrease from the previous year's total of $97,000. The Superior Court remained the largest expenditure category at $36,000, accounting for 40.43% of the total budget, with no change in amount from FY2026. The Sheriff's Office also accounted for 40.43% of the total but decreased by $7,952, or 18.09%, from $43,952 in FY2026. The District Attorney's budget stayed constant at $17,048, making up 19.14% of the total expenditures.



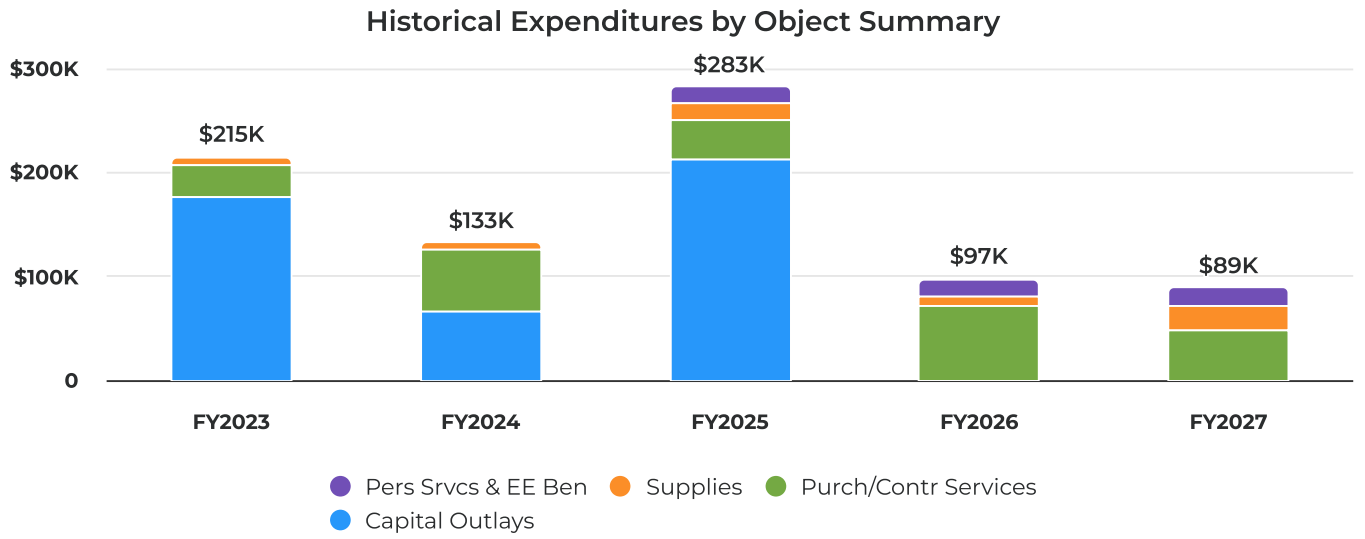
For the DATE Fund (Fund 212) fiscal year expenditures by department, the Superior Court and the Sheriff's Office each account for $36,000, representing 40.43% of the total expenditures individually. The District Attorney's expenditures amount to $17,048, which is 19.14% of the total.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Superior Court	$0	$24,000	$31,064	$36,000	$36,000	$0	0.0%
District Attorney	$897	$0	$0	$17,048	$17,048	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Sheriff's Office	$214,073	$108,530	$251,730	$43,952	$36,000	-$7,952	-18.1%
Total Expenditures	**$214,970**	**$132,530**	**$282,794**	**$97,000**	**$89,048**	**-$7,952**	**-8.2%**

Expenditures by Object Summary

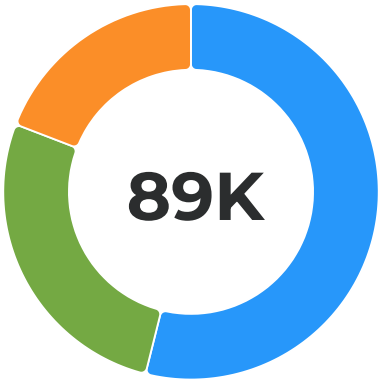


In FY2027, the total expenditures for the DATE Fund (Fund 212) decreased by 8.2% to $89,048 compared to FY2026. The largest expenditure category, Purchases/Contract Services, declined by 32.39%, dropping from $71,000 in FY2026 to $48,000 in FY2027, and its share of the total budget decreased from 73.2% to 53.9%.

Supplies experienced a significant increase of 168.1%, rising from $8,952 in FY2026 to $24,000 in FY2027, which increased its proportion of the total budget from 9.23% to 26.95%. Personal Services and Employee Benefits remained constant at $17,048, representing a slight increase in budget share from 17.58% to 19.14%.

Capital Outlays remained at $0 in FY2027, consistent with the previous year. Overall, the FY2027 budget reflects a notable shift with a substantial reduction in Purchases/Contract Services and a marked increase in Supplies expenditures.

FY27 Expenditures by Object Summary



Purch/Contr Services	**$48,000**	53.90%
Supplies	**$24,000**	26.95%
Pers Srvcs & EE Ben	**$17,048**	19.14%

For the DATE Fund (Fund 212) fiscal year expenditures by object summary, Purch/Contr Services account for $48,000, representing 53.9% of the total expenditures. Supplies make up $24,000, which is 26.95% of the expenditures. Pers Srvcs & EE Ben total $17,048, comprising 19.14% of the expenditures.

Expenditures by Object Summary

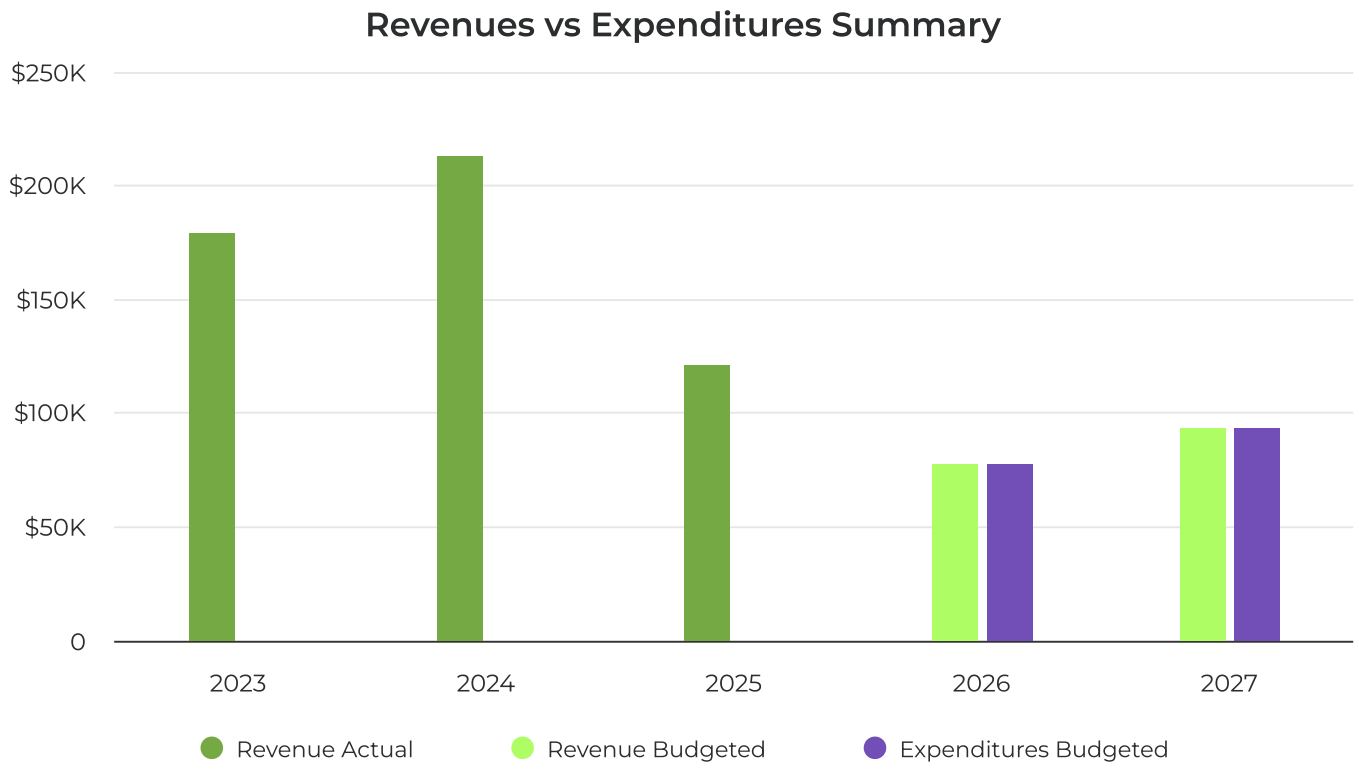
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$897	$0	$16,423	$17,048	$17,048	$0	0.0%
Purch/Contr Services	$29,576	$58,932	$37,586	$71,000	$48,000	-$23,000	-32.4%
Supplies	$7,809	$7,366	$15,877	$8,952	$24,000	$15,048	168.1%
Capital Outlays	$176,689	$66,232	$212,908	$0	$0	$0	0.0%
Total Expenditures	**$214,970**	**$132,530**	**$282,794**	**$97,000**	**$89,048**	**-$7,952**	**-8.2%**

Opioid Settlement Payments

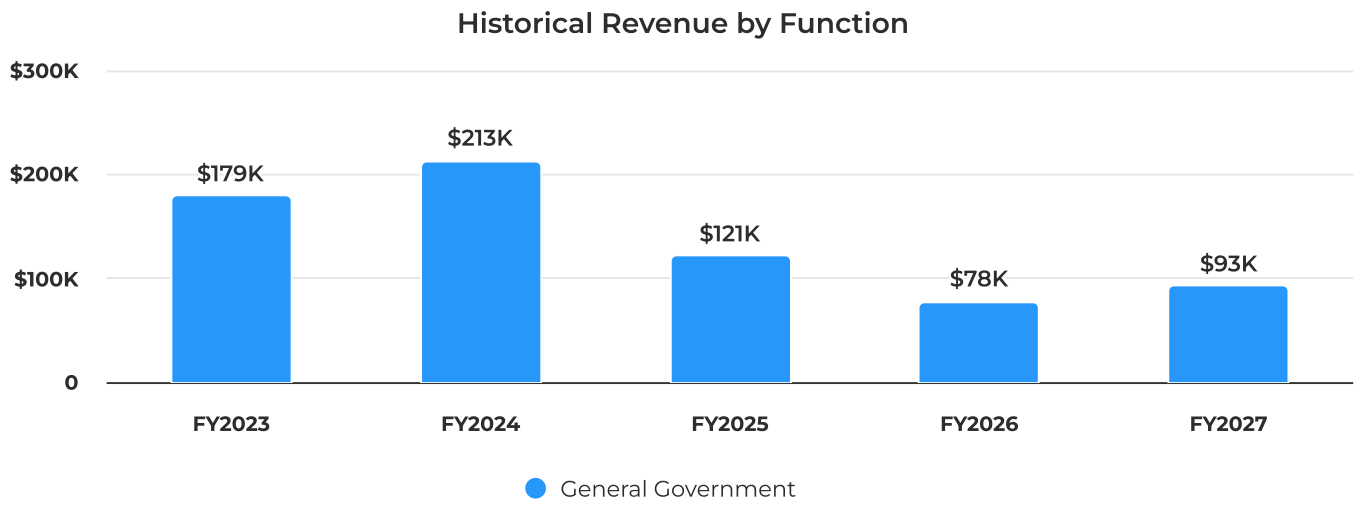
This accounts for all Opioid Settlement Payment Funds received by the local government (e.g.,through the National Distributor Settlement and the Janssen/J&J Settlement). This Special Revenue Fund is reserved exclusively for the accounting of such settlement funds.

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

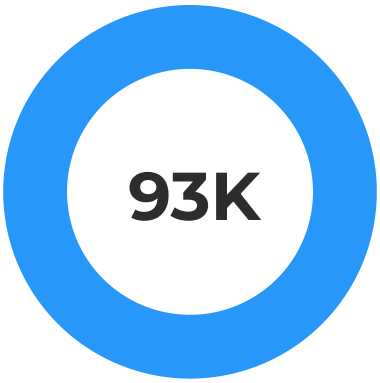
Summary



Revenues by Function



FY27 Revenues by Function



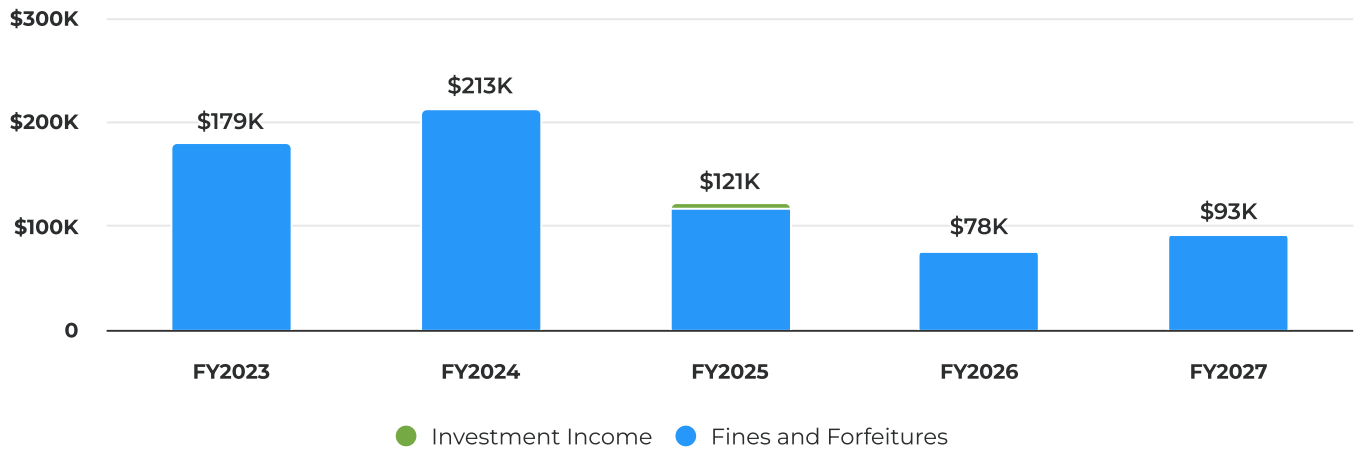
General Government **$93,000** 100.00%

Revenues by Function

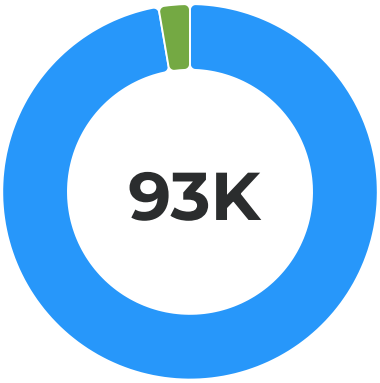
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$179,018	$212,574	$121,144	$77,500	$93,000	$15,500	20.0%
Total Revenues	**$179,018**	**$212,574**	**$121,144**	**$77,500**	**$93,000**	**$15,500**	**20.0%**

Revenues by Rev Source

Historical Revenue by Rev Source



FY27 Revenues by Rev Source



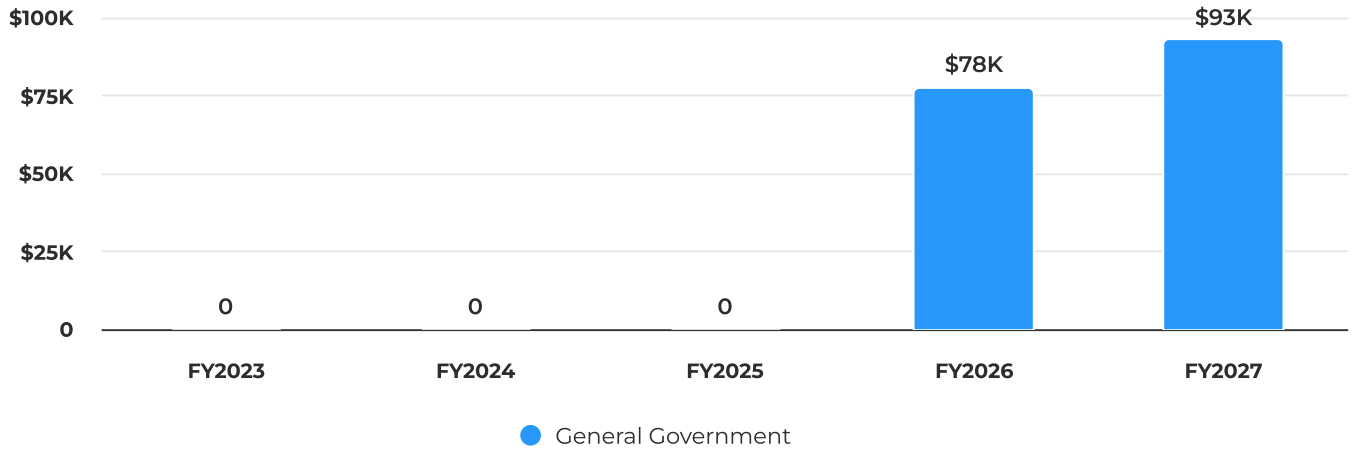
Fines and Forfeitures	**$90,500**	97.31%
Investment Income	**$2,500**	2.69%

Revenues by Rev Source

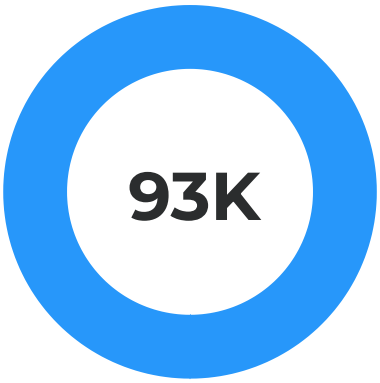
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Fines and Forfeitures	$179,018	$212,506	$117,210	$75,000	$90,500	$15,500	20.7%
Investment Income	$0	$69	$3,934	$2,500	$2,500	$0	0.0%
Total Revenues	**$179,018**	**$212,574**	**$121,144**	**$77,500**	**$93,000**	**$15,500**	**20.0%**

Expenditures by Function

Historical Expenditures by Function



FY27 Expenditures by Function



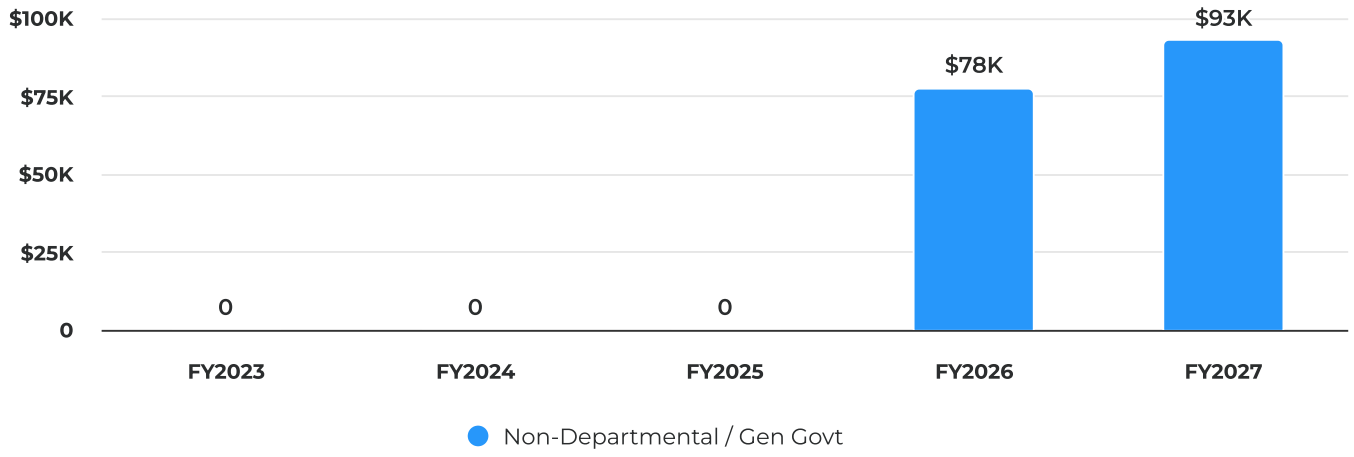
General Government **$93,000** 100.00%

Expenditures by Function

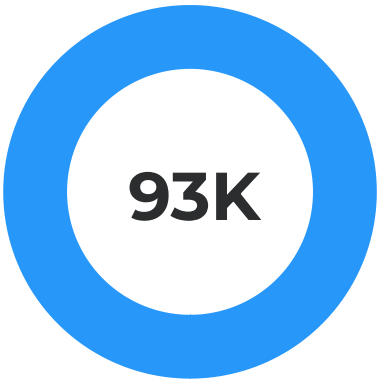
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$0	$0	$0	$77,500	$93,000	$15,500	20.0%
Total Expenditures	**$0**	**$0**	**$0**	**$77,500**	**$93,000**	**$15,500**	**20.0%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



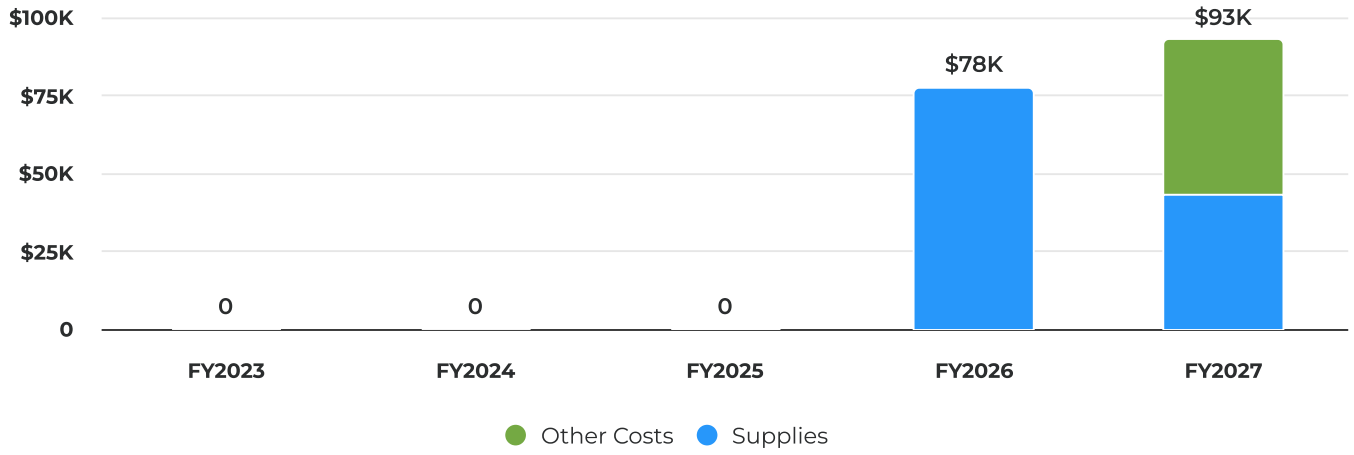
Non-Departmental / Gen Govt **$93,000** 100.00%

Expenditures by Department

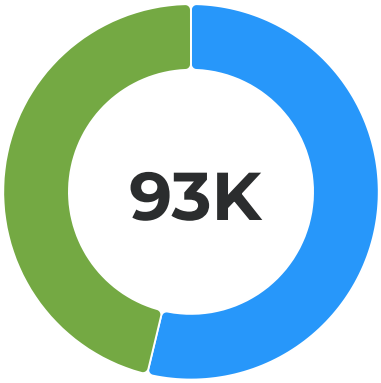
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-Departmental / Gen Govt	$0	$0	$0	$77,500	$93,000	$15,500	20.0%
Total Expenditures	**$0**	**$0**	**$0**	**$77,500**	**$93,000**	**$15,500**	**20.0%**

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary



Other Costs	**$50,000**	53.76%
Supplies	**$43,000**	46.24%

Expenditures by Object Summary

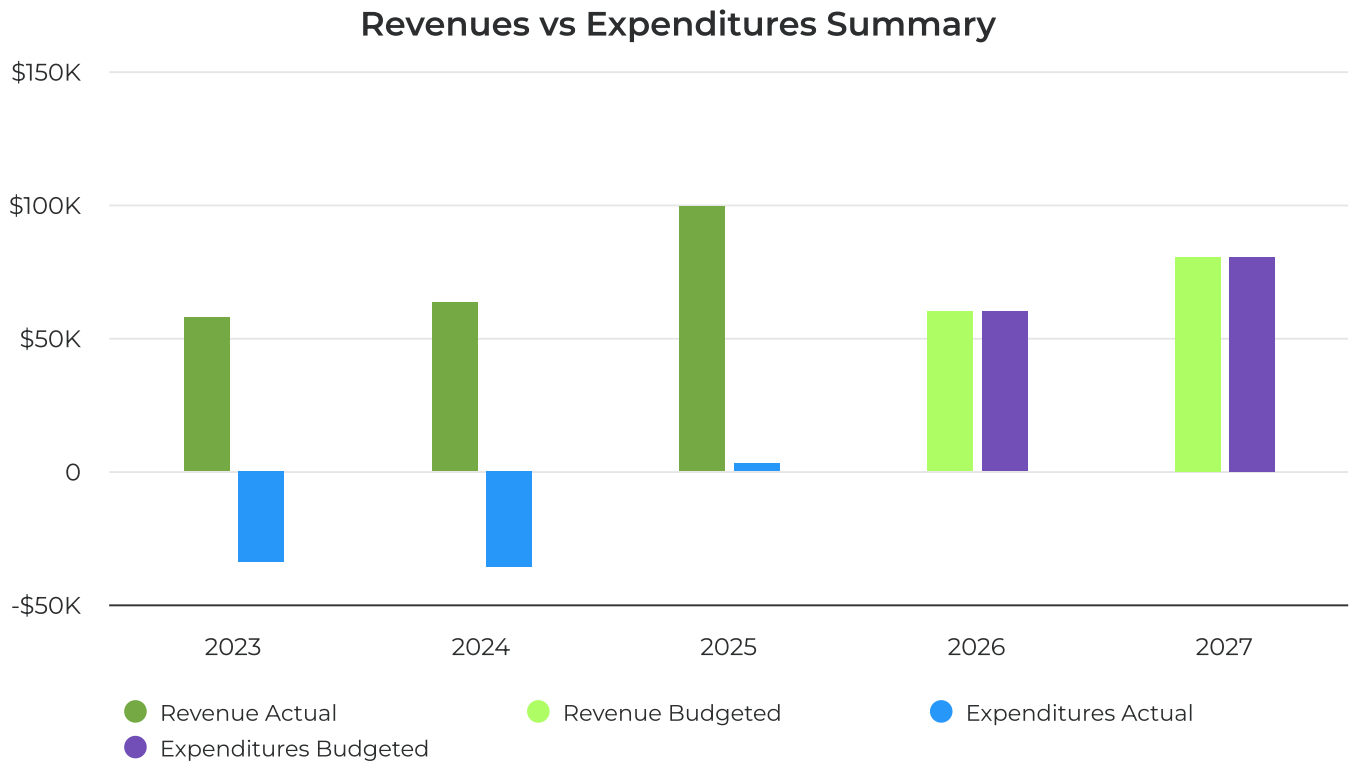
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Supplies	$0	$0	$0	$77,500	$43,000	-$34,500	-44.5%
Other Costs	$0	$0	$0	$0	$50,000	$50,000	
Total Expenditures	**$0**	**$0**	**$0**	**$77,500**	**$93,000**	**$15,500**	**20.0%**

DA Crime Victims

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

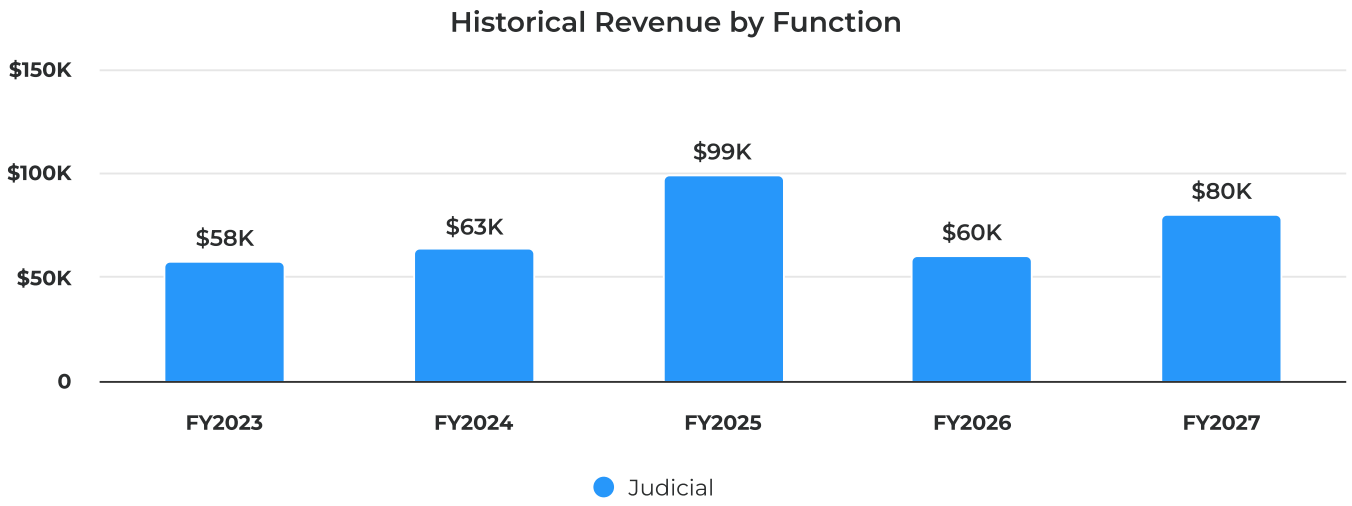
This is a special revenue fund (governmental) and is considered a non-major fund.

Summary



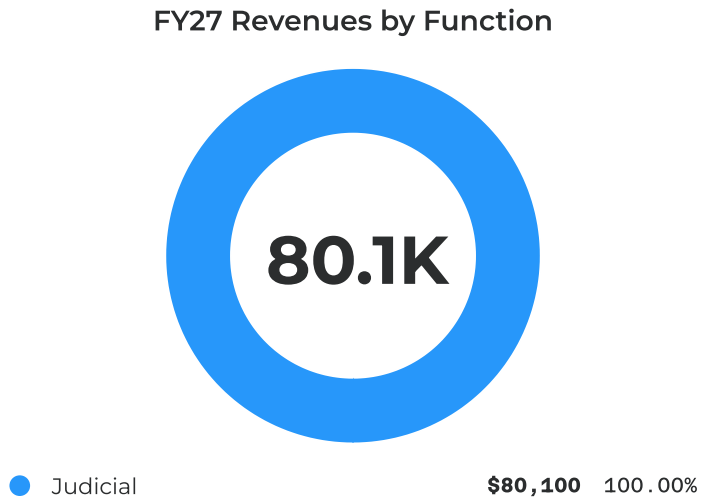
In the 2027 budget for the DA Crime Victims (Fund 214), both expenditures and revenues are budgeted at $80,100, representing a 33.28% increase from the previous year's budgeted amounts of $60,100. This marks a significant rise in both categories compared to 2026, where actual revenues and expenditures were $0. The equal increase in budgeted revenues and expenditures indicates a balanced approach to funding and spending for this fund in 2027.

Revenues by Function



In FY2027, the total revenue for the DA Crime Victims (Fund 214) is budgeted at $80,100, representing a 33.28% increase from the previous year's total of $60,100. The Judicial function remains the sole revenue source, accounting for 100% of the total revenue in both years.

The Judicial category shows a significant increase of $20,000, rising from $60,100 in FY2026 to $80,100 in FY2027, which corresponds to a 33.28% growth. This increase reverses the prior year's decrease of $38,934, or 39.31%, observed in the Judicial revenue.

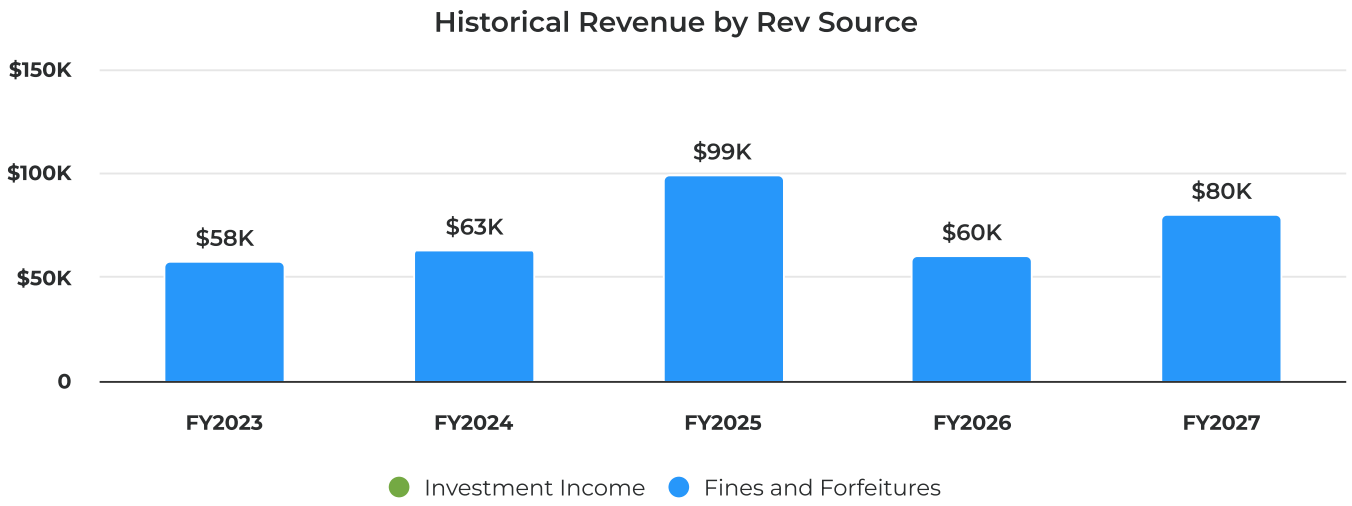


For the fiscal year, the "DA Crime Victims (Fund 214)" reported revenue of $80,100, which accounts for 100% under the category Judicial.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$57,506	$63,273	$99,034	$60,100	$80,100	$20,000	33.3%
Total Revenues	**$57,506**	**$63,273**	**$99,034**	**$60,100**	**$80,100**	**$20,000**	**33.3%**

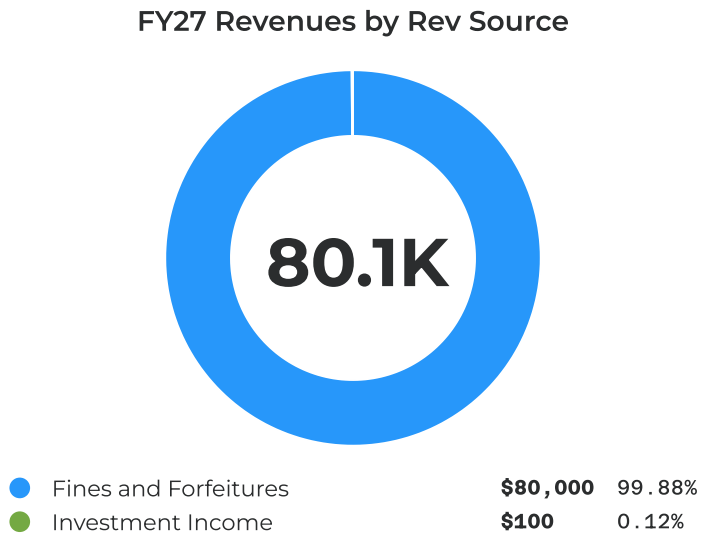
Revenues by Rev Source



In FY2027, the total revenue for DA Crime Victims (Fund 214) is budgeted at $80,100, representing a 33.28% increase from the FY2026 total of $60,100. The largest revenue source remains Fines and Forfeitures, which is projected at $80,000, accounting for 99.88% of the total revenue. This category shows a significant increase of $20,000 or 33.33% compared to FY2026, when it was $60,000 and represented 99.83% of the total.

Investment Income remains a minor revenue source at $100, making up 0.12% of the total in FY2027. This amount is unchanged from FY2026, where it was also $100 and accounted for 0.17% of the total revenue.

Overall, the increase in total revenue for FY2027 is driven entirely by the growth in Fines and Forfeitures, which offsets the previous year's decrease and results in a higher total budget for the fund.

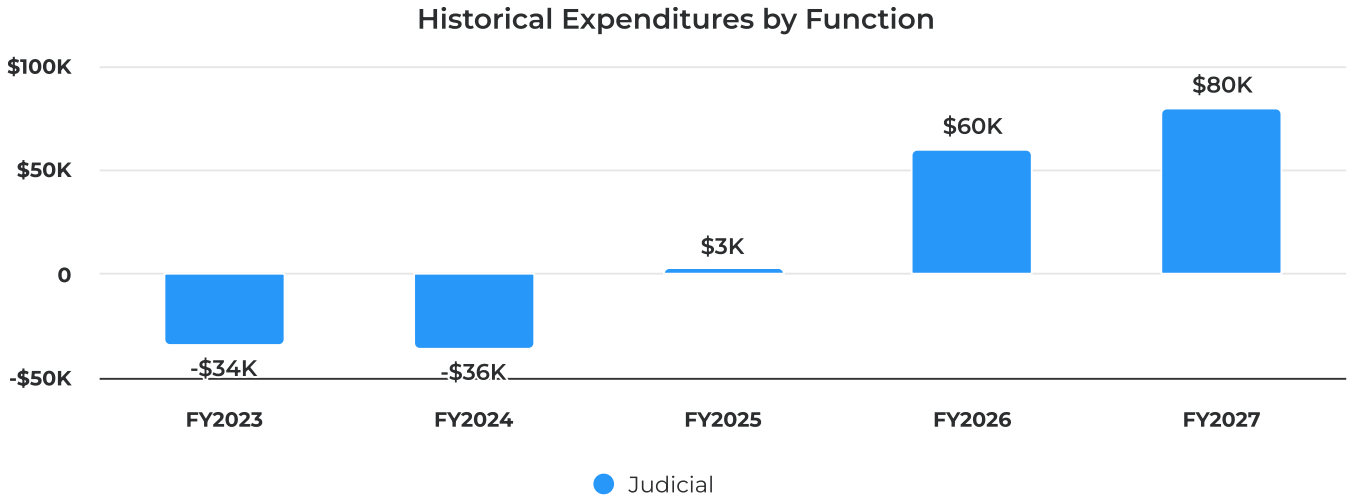


For the fiscal year revenue by revenue source in the DA Crime Victims (Fund 214), Fines and Forfeitures account for $80,000, representing 99.88% of the total revenue. Investment Income contributes $100, making up 0.12% of the total revenue.

Revenues by Rev Source

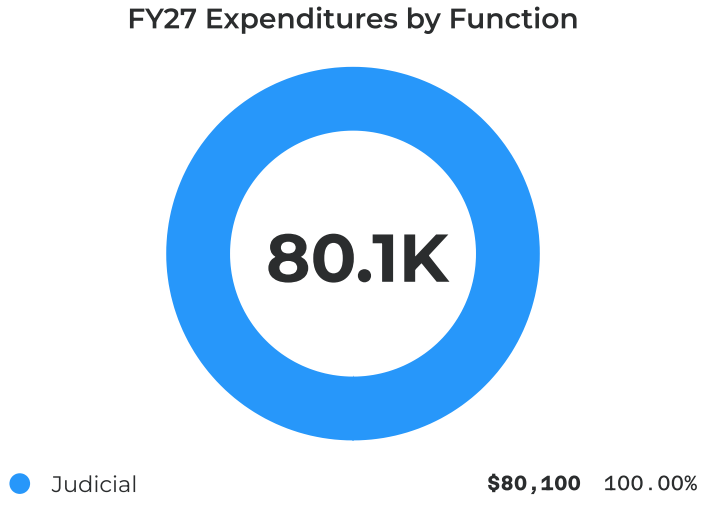
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Fines and Forfeitures	$57,484	$63,245	$98,997	$60,000	$80,000	$20,000	33.3%
Investment Income	$22	$28	$37	$100	$100	$0	0.0%
Total Revenues	**$57,506**	**$63,273**	**$99,034**	**$60,100**	**$80,100**	**$20,000**	**33.3%**

Expenditures by Function



In FY2027, the total expenditures for DA Crime Victims (Fund 214) increased to $80,100, representing a 33.28% rise from the previous year's total of $60,100. The Judicial function remained the sole category of expenditure, accounting for 100% of the total budget in both years.

The Judicial category saw an increase of $20,000, or 33.28%, from FY2026 to FY2027. This follows a significant increase in the prior year, where Judicial expenditures rose by $57,310, or 2,053.85%, to reach $60,100. Overall, the Judicial function continues to dominate the budget, with consistent and substantial growth reflected in the FY2027 figures.

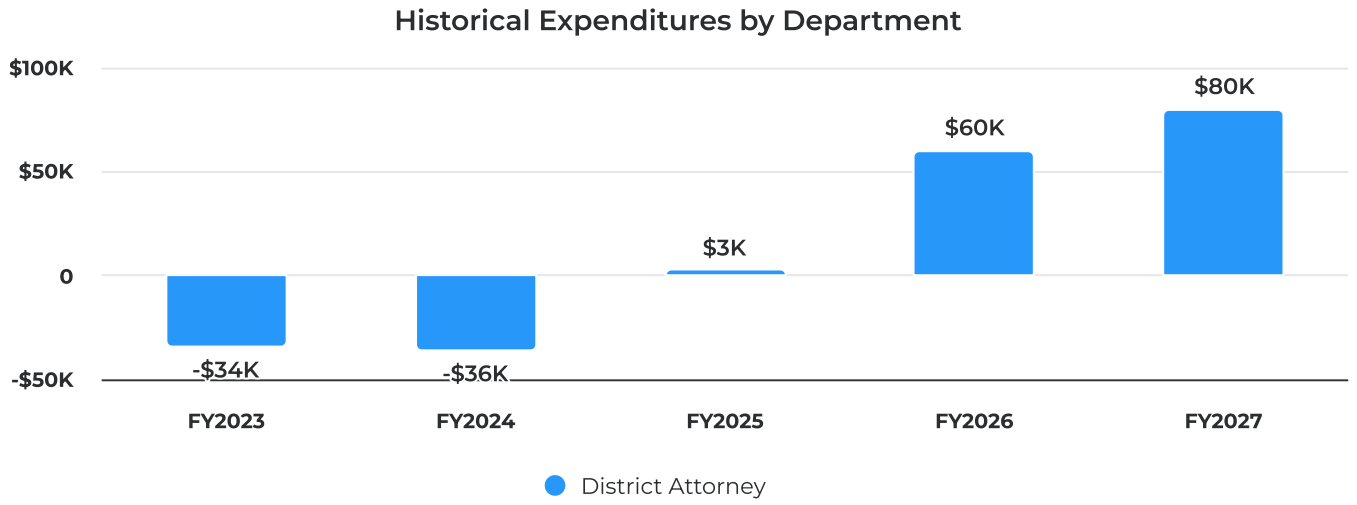


For the fiscal year, the "DA Crime Victims (Fund 214)" recorded total expenditures of $80,100, all of which, representing 100%, were allocated to the Judicial function.

Expenditures by Function

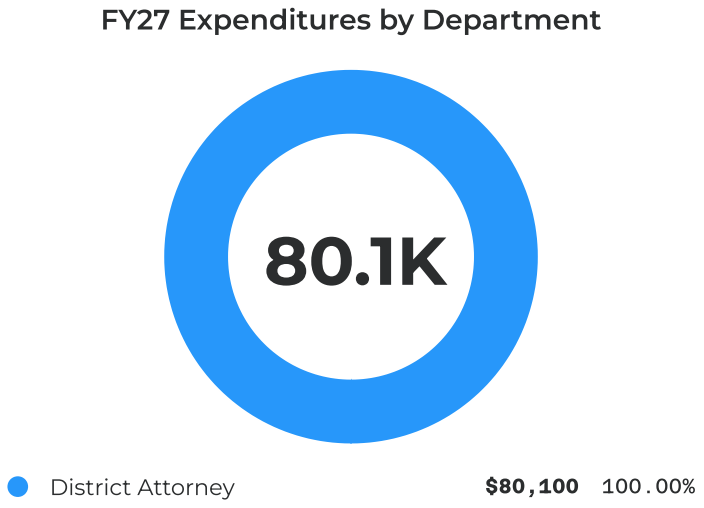
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	-$34,022	-$35,783	$2,790	$60,100	$80,100	$20,000	33.3%
Total Expenditures	**-$34,022**	**-$35,783**	**$2,790**	**$60,100**	**$80,100**	**$20,000**	**33.3%**

Expenditures by Department



In FY2027, the total expenditures for the DA Crime Victims Fund 214 increased to $80,100, representing a 33.28% rise from the previous year's total of $60,100. The District Attorney department continued to account for 100% of the total expenditures, increasing its budget by $20,000, which is a 33.28% increase compared to FY2026.

Notably, the District Attorney department remains the largest and sole expenditure category, maintaining its full share of the budget. This follows a significant increase in FY2026, where the department's budget rose by $57,310, or 2,053.85%, from prior levels. The FY2027 budget continues this upward trend with a substantial increase, though at a lower rate than the previous year.

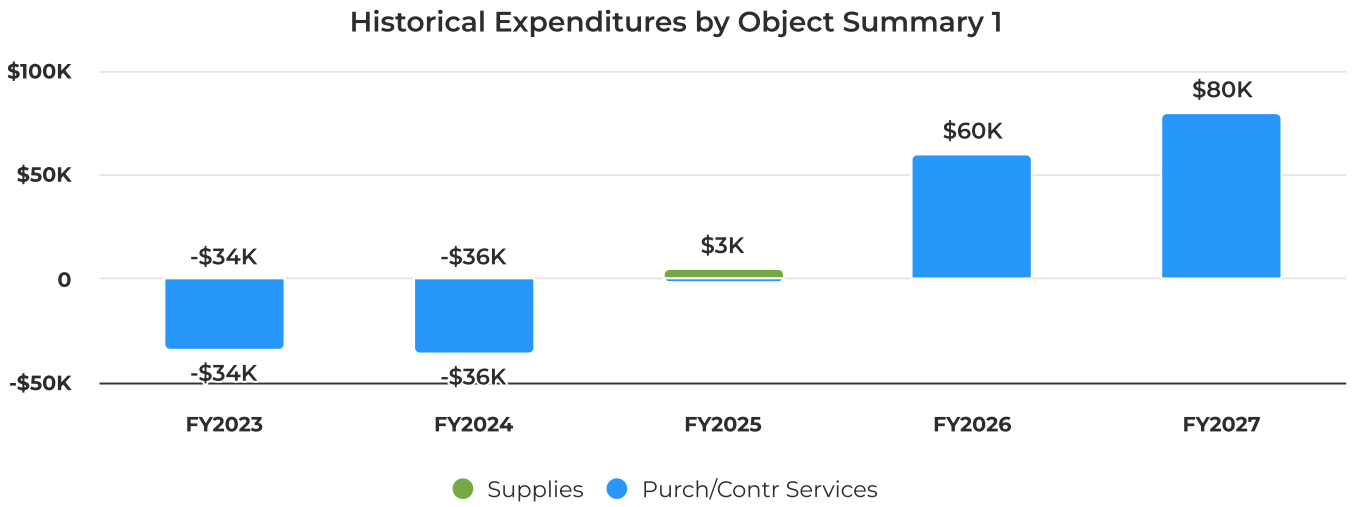


For the fiscal year expenditures by department in the DA Crime Victims (Fund 214), the District Attorney department accounts for the entire amount of $80,100, representing 100% of the expenditures.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
District Attorney	-$34,022	-$35,783	$2,790	$60,100	$80,100	$20,000	33.3%
Total Expenditures	**-$34,022**	**-$35,783**	**$2,790**	**$60,100**	**$80,100**	**$20,000**	**33.3%**

Expenditures by Object Summary



In FY2027, the total expenditures for DA Crime Victims (Fund 214) increased to $80,100, representing a 33.28% rise from the previous year's total of $60,100. The entire budget continues to be allocated to Purch/Contr Services, which increased by $20,000 or 33.28%, maintaining its position as the largest and sole expenditure category at 100% of the total budget.

Supplies remained at $0, accounting for 0% of the total budget, consistent with the previous year where it also had no allocation. This category experienced a 100% decrease from the prior period but did not impact the overall budget composition.

Overall, the FY2027 budget shows a significant increase in Purch/Contr Services expenditures, driving the total budget growth, while Supplies remained unallocated.

FY27 Expenditures by Object Summary



Purch/Contr Services **$80,100** 100.00%

For the fiscal year 2027, the "DA Crime Victims (Fund 214)" has total expenditures of $80,100, which accounts for 100% under the category Purch/Contr Services.

Expenditures by Object Summary

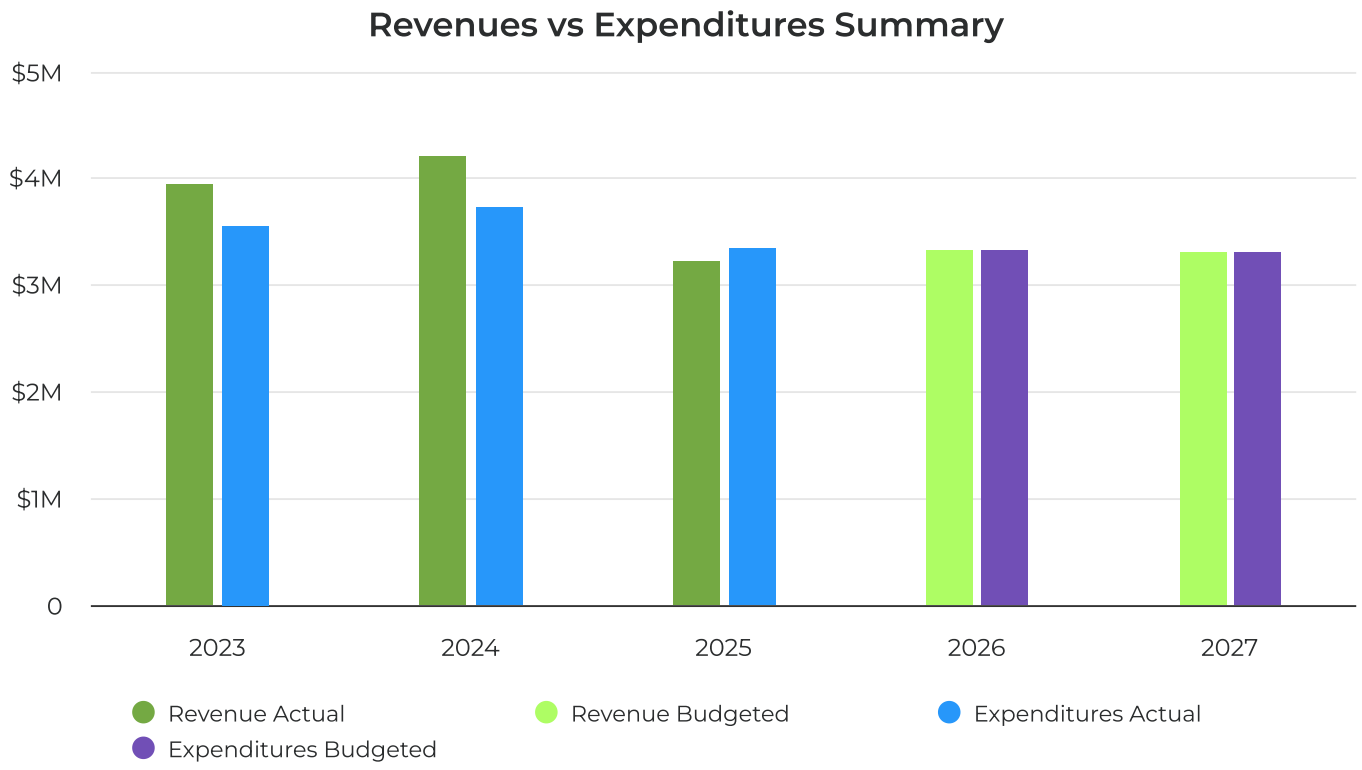
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	-$34,022	-$35,783	-$2,046	$60,100	$80,100	$20,000	33.3%
Supplies	$0	$0	$4,837	$0	$0	$0	0.0%
Total Expenditures	**-$34,022**	**-$35,783**	**$2,790**	**$60,100**	**$80,100**	**$20,000**	**33.3%**

E-911

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.

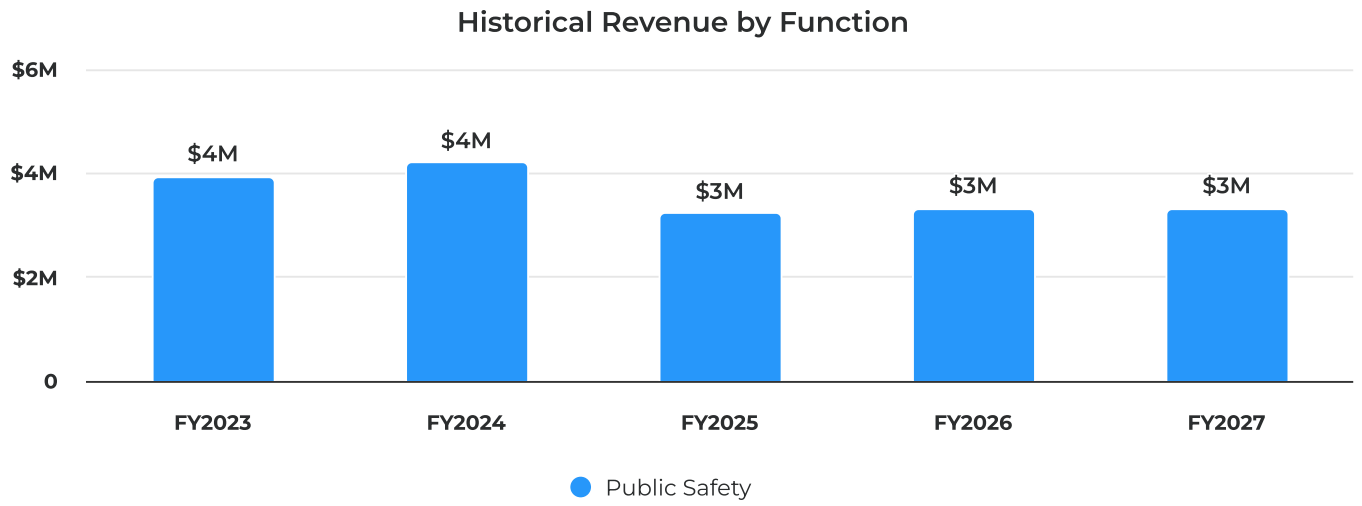
This is a special revenue fund (governmental) and is considered a non-major fund.

Summary



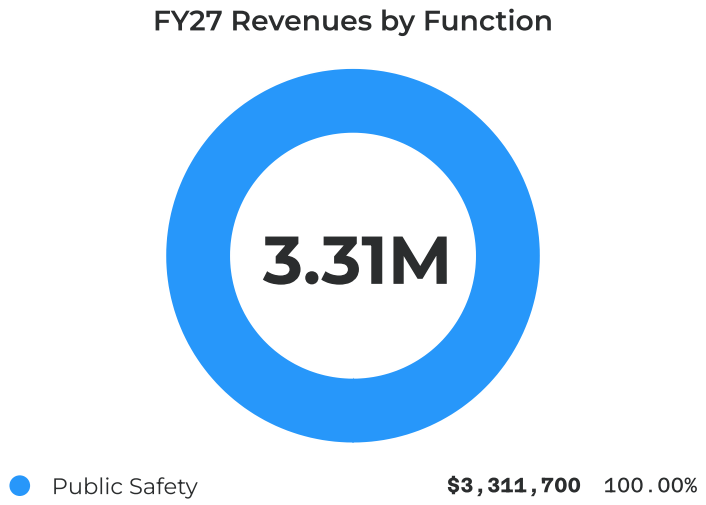
In the 2027 budget for the E-911 (Fund 215), both expenditures and revenues are budgeted at $3.3 million each. This represents a slight decrease of 0.3% in both categories compared to the 2026 budgeted amounts, which were also $3.3 million for expenditures and revenues. There are no actual revenue or expenditure figures available for either year to compare against the budgeted amounts.

Revenues by Function



In FY2027, the total revenue for E-911 (Fund 215) is budgeted at $3.3 million, representing a slight decrease of 0.3% from the FY2026 total of $3.3 million. Public Safety remains the largest and sole revenue category, accounting for 100% of the total revenue in both years.

Compared to FY2026, Public Safety revenue decreases by $9,800, or 0.3%, following a previous increase of $96,254, or 2.98%, in FY2026. This marks a minor reduction in the Public Safety revenue line while maintaining its full share of the fund's revenue.

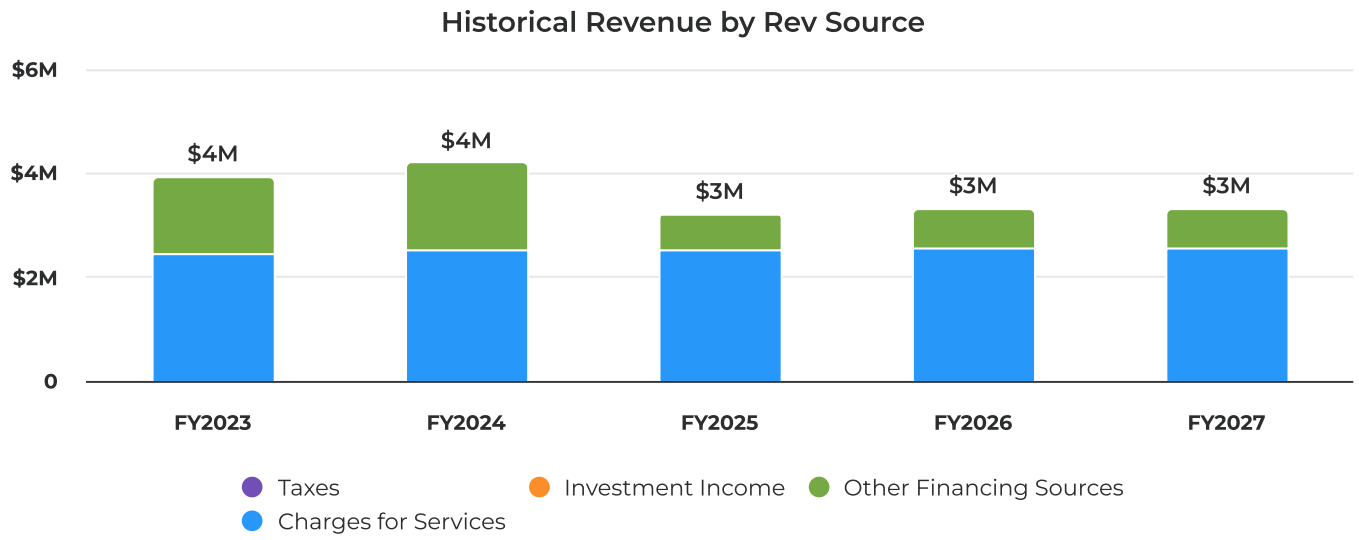


For the fiscal year, the E-911 (Fund 215) reported total revenue of $3.3 million, with 100% of this revenue attributed to Public Safety.

Revenues by Function

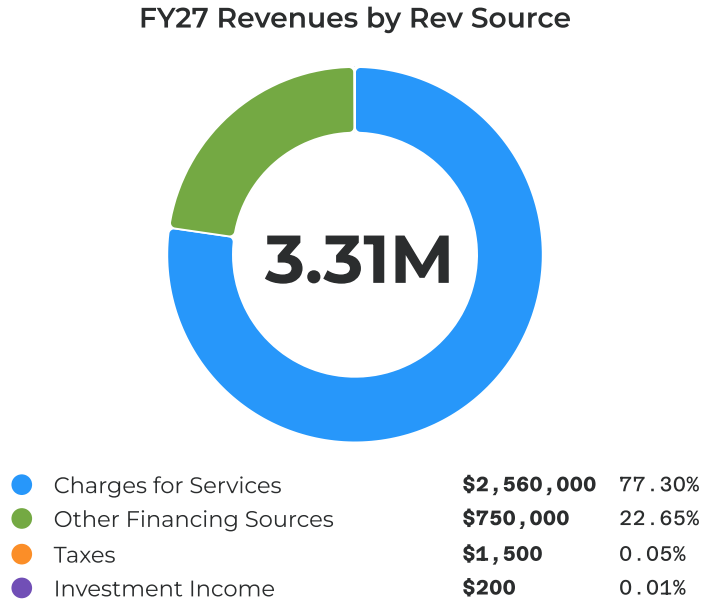
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$3,937,208	$4,199,761	$3,225,246	$3,321,500	$3,311,700	-$9,800	-0.3%
Total Revenues	**$3,937,208**	**$4,199,761**	**$3,225,246**	**$3,321,500**	**$3,311,700**	**-$9,800**	**-0.3%**

Revenues by Rev Source



In FY2027, the total revenue for the E-911 fund is $3.3 million, representing a slight decrease of 0.3% from FY2026. Charges for Services remain the largest revenue source at $2.6 million, accounting for 77.3% of the total, with no change in amount or percentage from the previous year. Other Financing Sources continue to be the second largest category at $750,000, making up 22.65% of total revenue, also unchanged from FY2026. Taxes hold steady at $1,500, representing 0.05% of the total revenue with no change in value.

The most notable change is in Investment Income, which decreased significantly to $200 in FY2027, a 98% drop from $10,000 in FY2026, now constituting only 0.01% of total revenue. This marks the largest decrease among all revenue sources for the year.

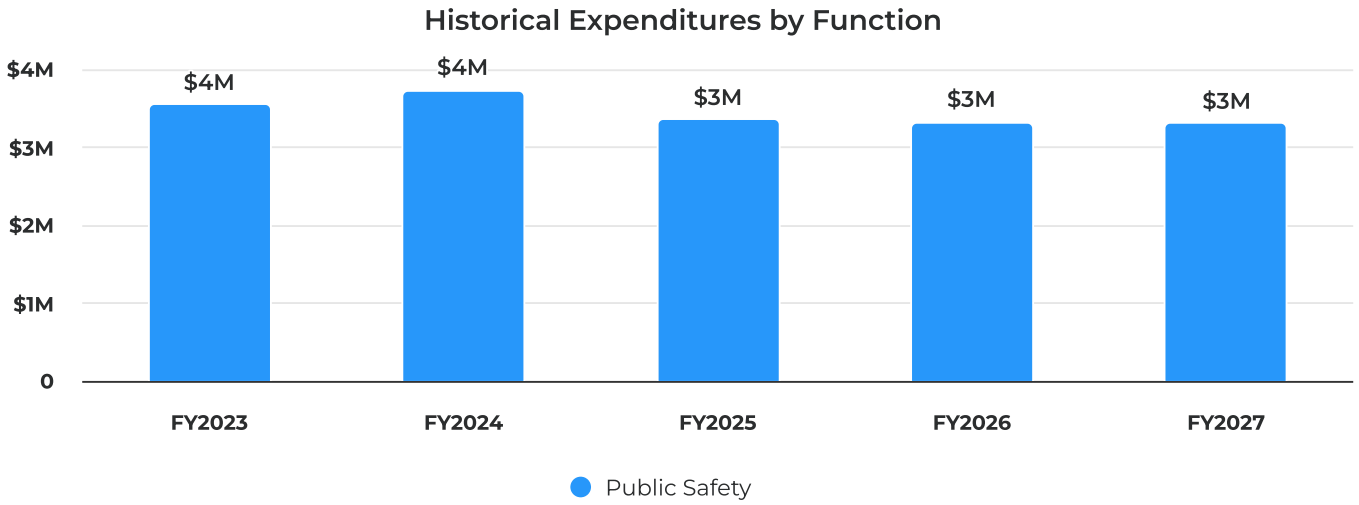


For the fiscal year, the E-911 (Fund 215) revenue by source includes Charges for Services at $2.6 million, representing 77.3% of the total revenue. Other Financing Sources contribute $750,000, accounting for 22.65%. Taxes provide $1,500, which is 0.05%, and Investment Income adds $200, making up 0.01% of the revenue.

Revenues by Rev Source

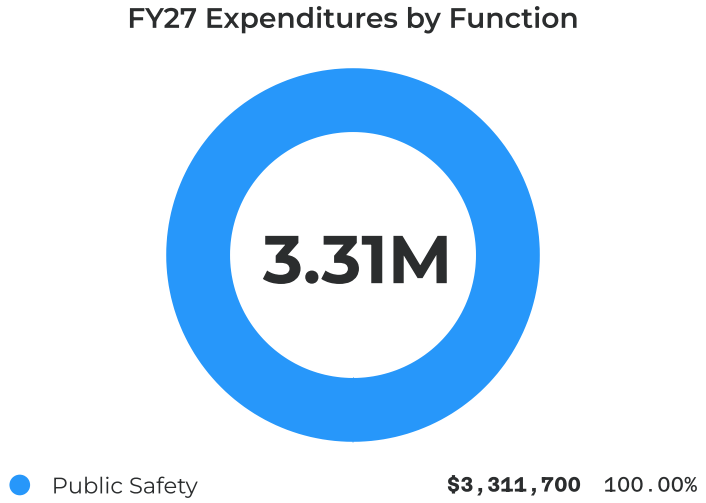
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Taxes	$1,624	$1,636	$1,438	$1,500	$1,500	$0	0.0%
Charges for Services	$2,432,866	$2,520,607	$2,509,085	$2,560,000	$2,560,000	$0	0.0%
Investment Income	$261	$539	$14,722	$10,000	$200	-$9,800	-98.0%
Other Financing Sources	$1,502,457	$1,676,979	$700,000	$750,000	$750,000	$0	0.0%
Total Revenues	**$3,937,208**	**$4,199,761**	**$3,225,246**	**$3,321,500**	**$3,311,700**	**-$9,800**	**-0.3%**

Expenditures by Function



In FY2027, the total expenditures for the E-911 (Fund 215) budget are $3.3 million, representing a decrease of 0.3% from the previous year FY2026. Public Safety remains the sole expenditure category, accounting for 100% of the total budget in both years.

Within Public Safety, expenditures decreased by $9,800, or 0.3%, compared to a larger decrease of $30,166, or 0.9%, in FY2026. This indicates a smaller reduction in spending on Public Safety in FY2027 relative to the prior year.

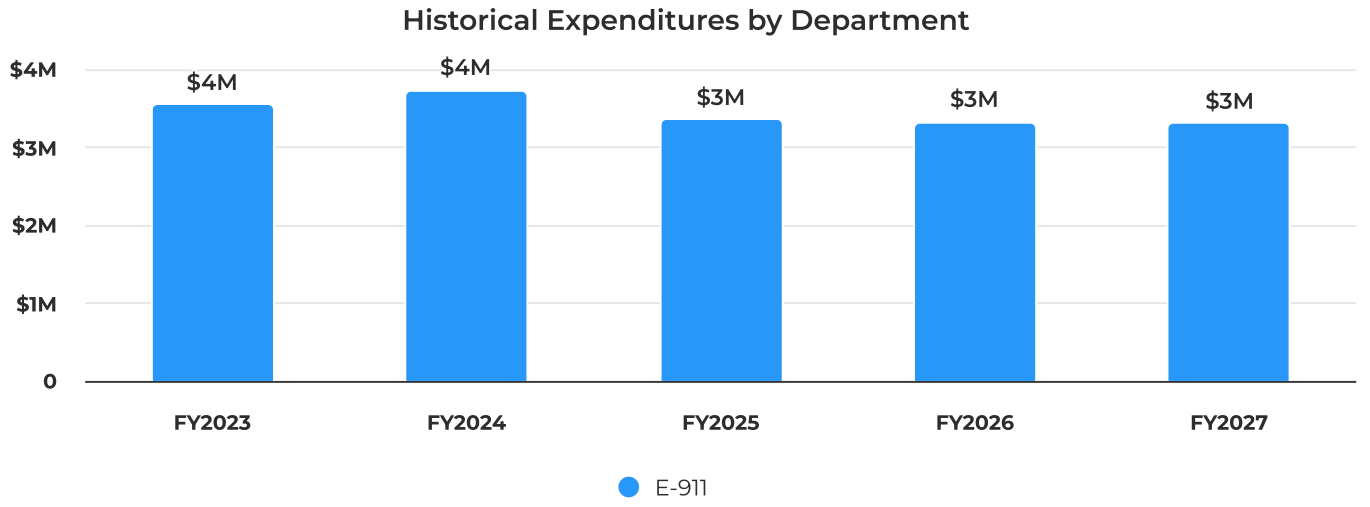


For the fiscal year, the E-911 (Fund 215) expenditures by function consist entirely of Public Safety, totaling $3.3 million, which represents 100% of the expenditures.

Expenditures by Function

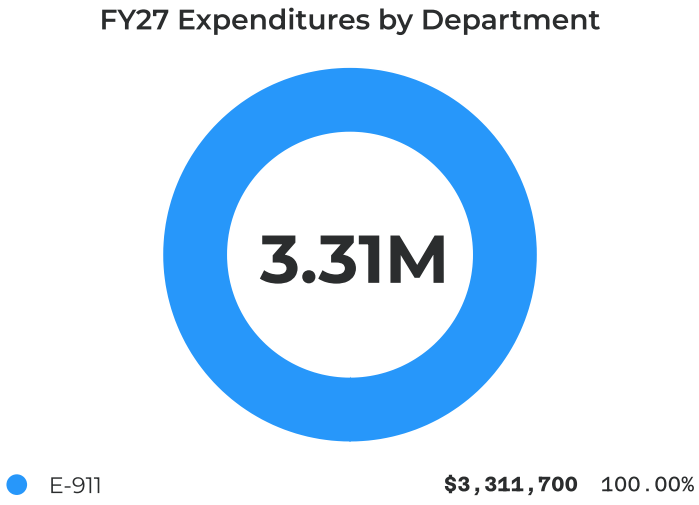
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$3,552,692	$3,734,692	$3,351,666	$3,321,500	$3,311,700	-$9,800	-0.3%
Total Expenditures	**$3,552,692**	**$3,734,692**	**$3,351,666**	**$3,321,500**	**$3,311,700**	**-$9,800**	**-0.3%**

Expenditures by Department



In FY2027, the total expenditures for the E-911 (Fund 215) are budgeted at $3.3 million, representing a slight decrease of 0.3% from the previous year's total of $3.3 million in FY2026. The E-911 department remains the largest and sole category, accounting for 100% of the total expenditures in both years.

Comparing the two years, the E-911 department's budget decreased by $9,800, or 0.3%, in FY2027, which is a smaller reduction than the $30,166, or 0.9%, decrease experienced in FY2026. This indicates a continued but less pronounced downward adjustment in expenditures for the E-911 department in the target budget year.

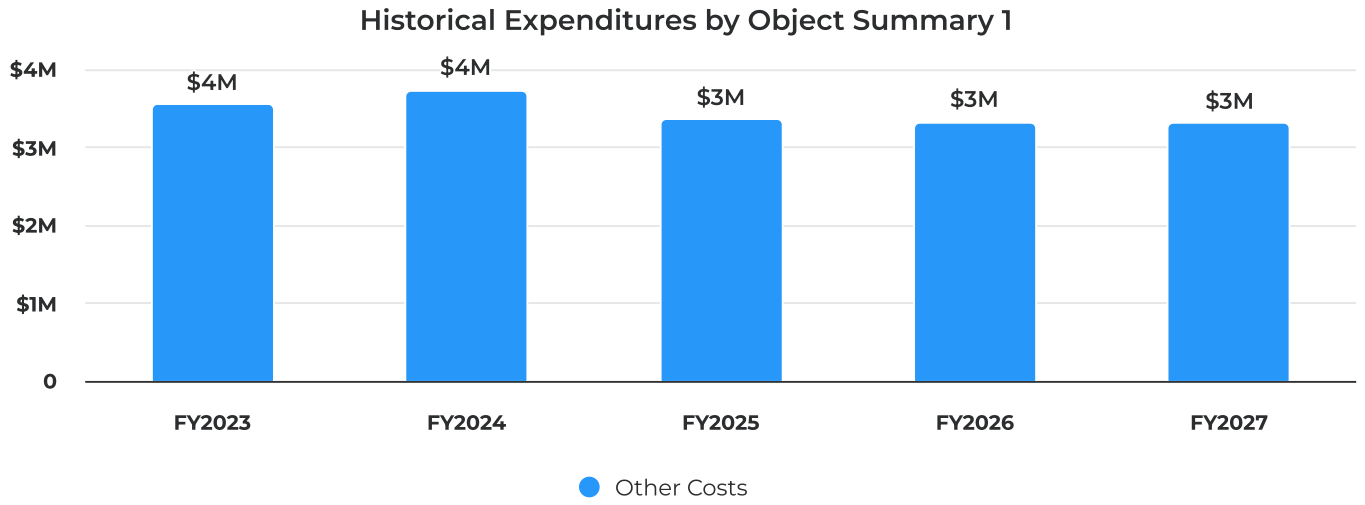


For the fiscal year, the total expenditures for E-911 (Fund 215) amount to $3.3 million, representing 100% of the fiscal year expenditures by department.

Expenditures by Department

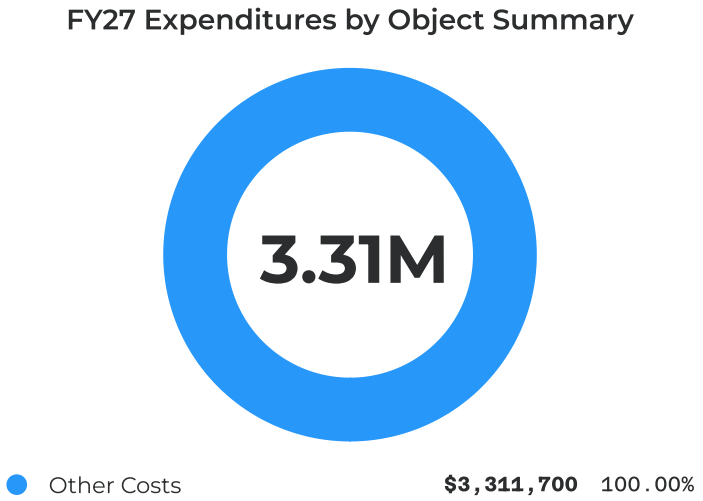
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
E-911	$3,552,692	$3,734,692	$3,351,666	$3,321,500	$3,311,700	-$9,800	-0.3%
Total Expenditures	**$3,552,692**	**$3,734,692**	**$3,351,666**	**$3,321,500**	**$3,311,700**	**-$9,800**	**-0.3%**

Expenditures by Object Summary



In FY2027, the total expenditures for the E-911 (Fund 215) are budgeted at $3.3 million, representing a decrease of 0.3% from the FY2026 total of $3.3 million. The category "Other Costs" remains the largest and sole expenditure, accounting for 100% of the total budget in both years.

Within "Other Costs," there is a decrease of $9,800, or 0.3%, compared to the prior year. This decline continues the trend from FY2026, where "Other Costs" had decreased by $30,166, or 0.9%. Overall, the budget shows a slight reduction in expenditures focused entirely within the "Other Costs" category.



For the fiscal year 2027, the E-911 (Fund 215) expenditures by object summary consists entirely of Other Costs, totaling $3.3 million, which represents 100% of the expenditures.

Expenditures by Object Summary

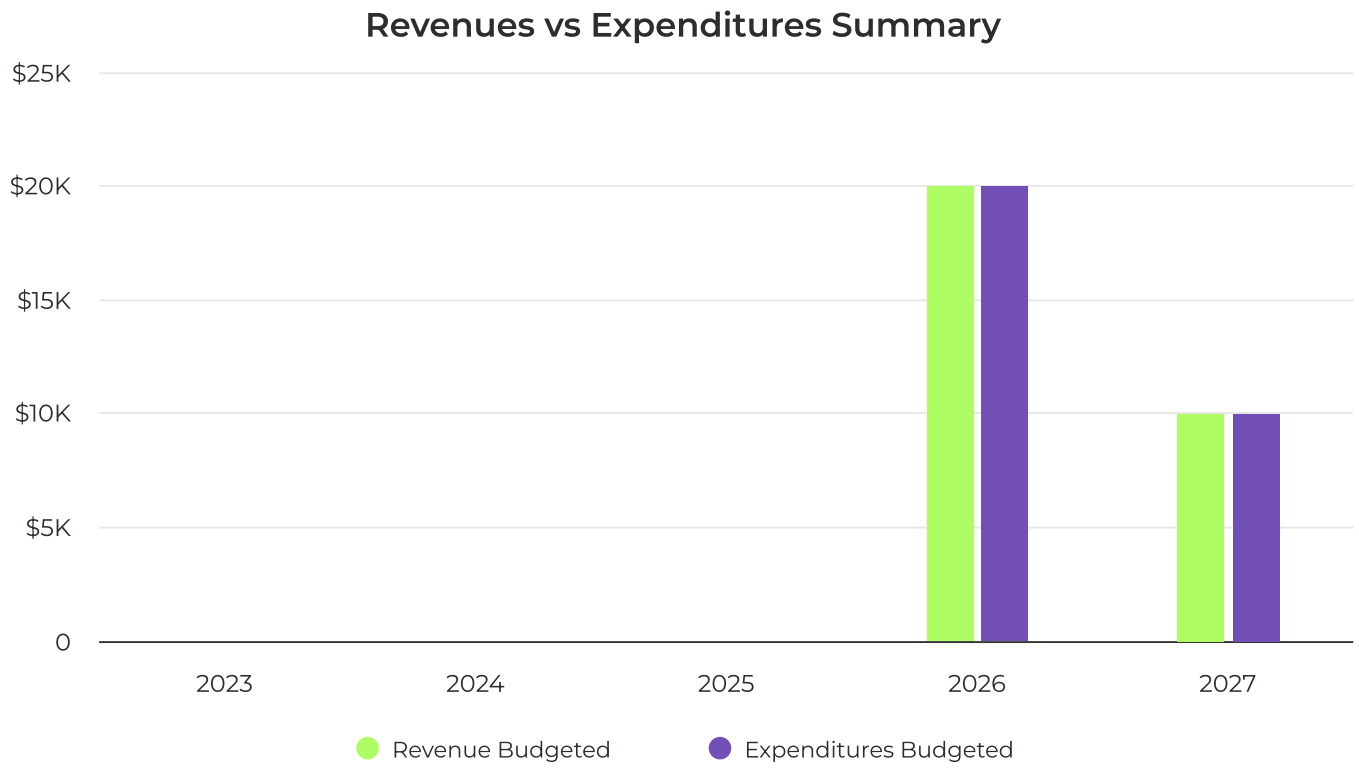
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Costs	$3,552,692	$3,734,692	$3,351,666	$3,321,500	$3,311,700	-$9,800	-0.3%
Total Expenditures	**$3,552,692**	**$3,734,692**	**$3,351,666**	**$3,321,500**	**$3,311,700**	**-$9,800**	**-0.3%**

RE Grant Clerk

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

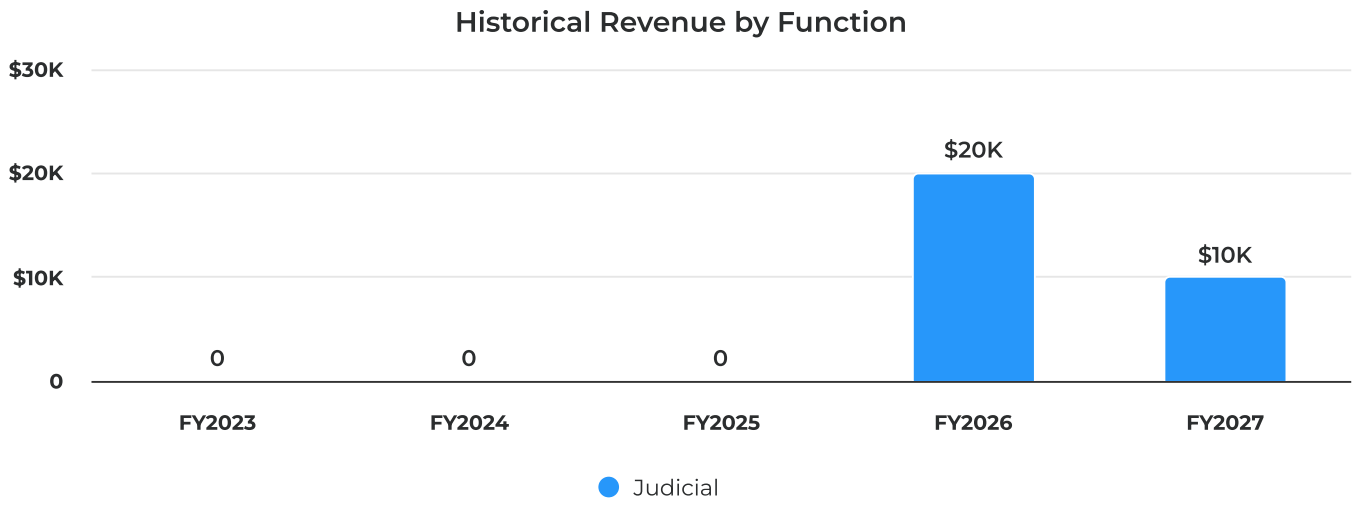
This is a special revenue fund (governmental) and is considered a non-major fund.

Summary

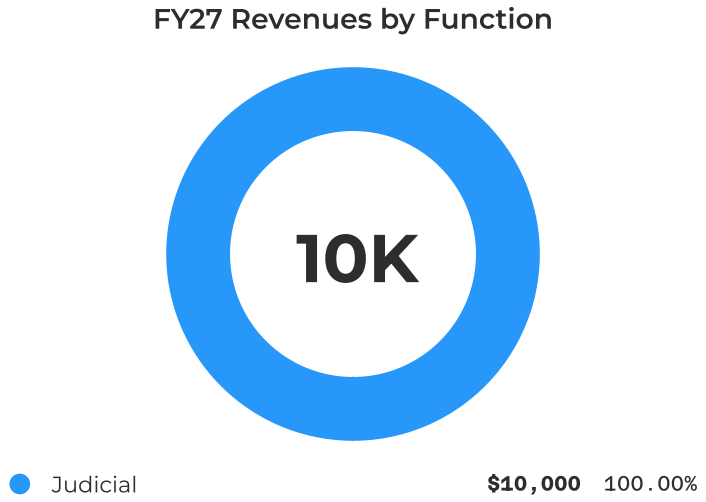


In the 2027 budget for the RE Grant Clerk (Fund 221 - Formally Fund 213), both expenditures and revenues are budgeted at $10,000 each. This represents a 50% decrease from the previous year's budgeted amounts of $20,000 for both expenditures and revenues. There are no actual revenue or expenditure figures available for 2027, as it is a budget year. The equal reduction in both budgeted revenues and expenditures indicates a proportional scaling down of financial activity compared to the prior year.

Revenues by Function



In FY2027, the total revenue for the RE Grant Clerk (Fund 221 - Formally Fund 213) is budgeted at $10,000, representing a 50% decrease from the FY2026 total of $20,000. The Judicial function remains the largest and sole revenue category, accounting for 100% of the total revenue in both years. However, the Judicial revenue itself decreases by $10,000, or 50%, from $20,000 in FY2026 to $10,000 in FY2027. This significant reduction in the Judicial category drives the overall decline in total revenue for the fund in FY2027.

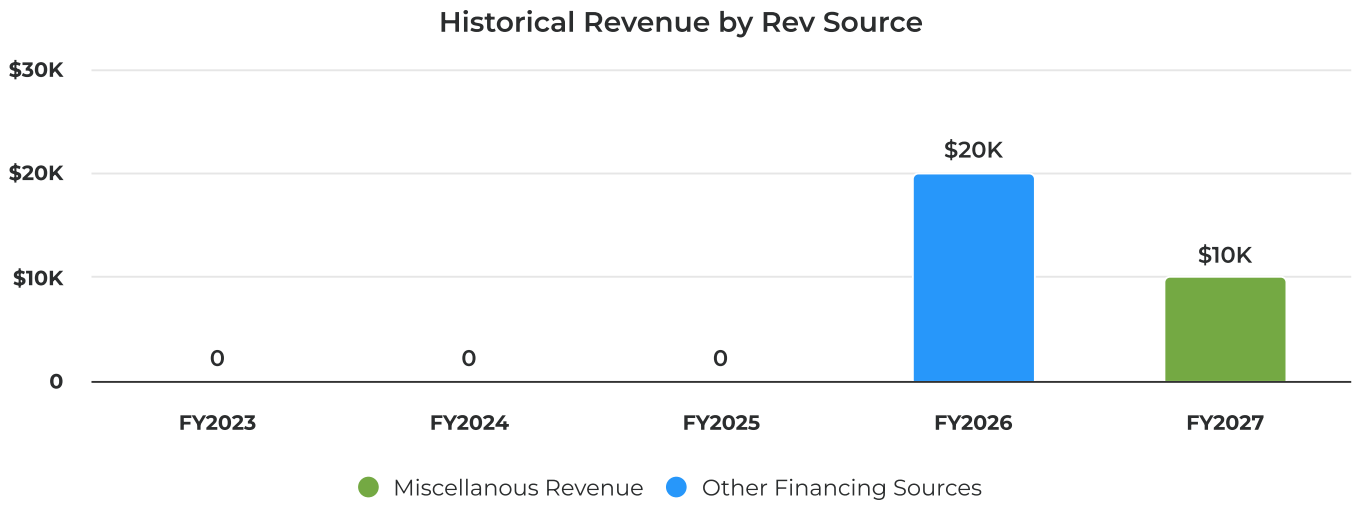


For the fiscal year, the "RE Grant Clerk (Fund 221 - Formally Fund 213)" reported revenue exclusively from the Judicial category, totaling $10,000, which represents 100% of the fiscal year revenue by function.

Revenues by Function

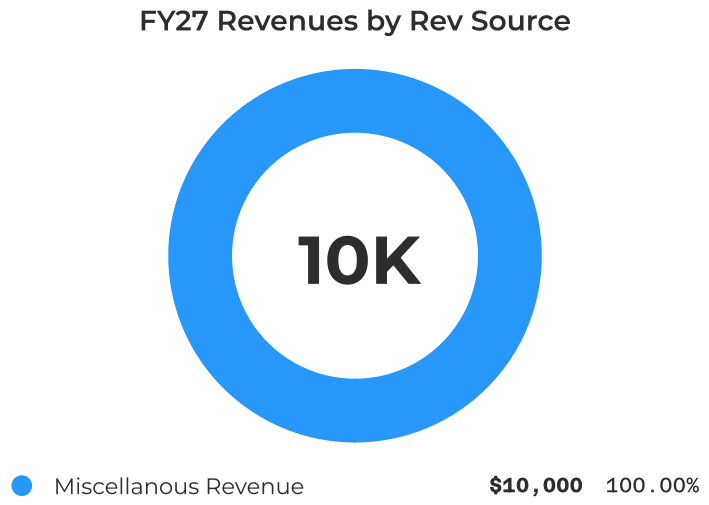
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$0	$0	$0	$20,000	$10,000	-$10,000	-50.0%
Total Revenues	**$0**	**$0**	**$0**	**$20,000**	**$10,000**	**-$10,000**	**-50.0%**

Revenues by Rev Source



In FY2027, the total revenue for the RE Grant Clerk (Fund 221 - Formally Fund 213) is budgeted at $10,000, representing a 50% decrease from the FY2026 total of $20,000. The largest revenue source in FY2027 is Miscellaneous Revenue, which accounts for 100% of the total at $10,000, marking an increase of $10,000 from the previous year when it was $0.

Conversely, Other Financing Sources, which was the sole revenue source in FY2026 at $20,000 (100% of total), is budgeted at $0 in FY2027, reflecting a 100% decrease or a reduction of $20,000. This shift results in Miscellaneous Revenue becoming the dominant revenue source in FY2027, replacing Other Financing Sources entirely.

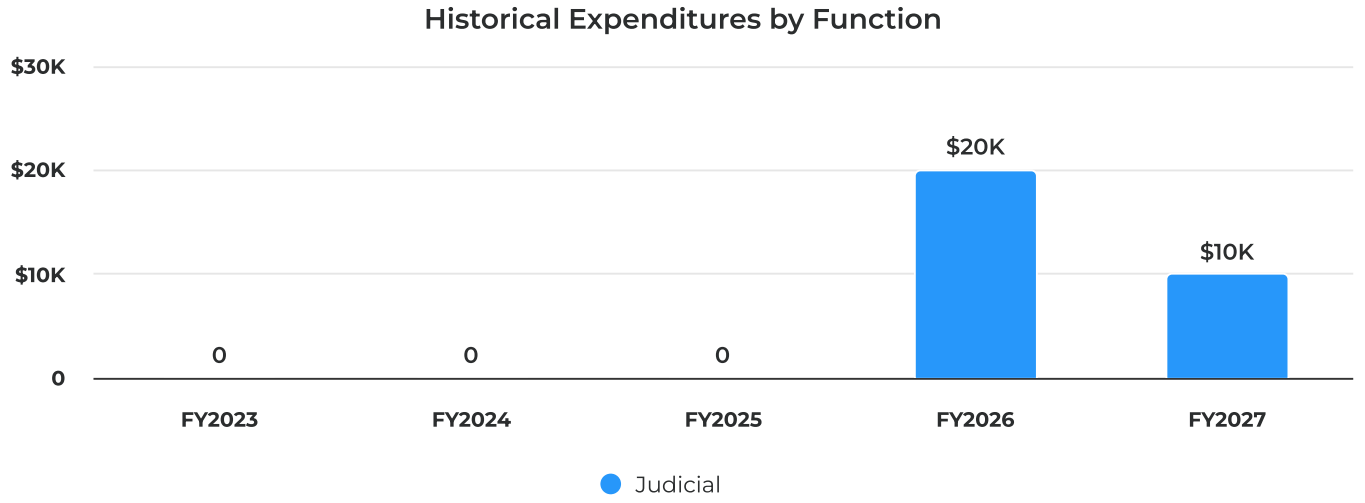


For the fiscal year revenue by revenue source in the RE Grant Clerk (Fund 221 - Formally Fund 213), Miscellaneous Revenue accounts for $10,000, representing 100% of the total revenue.

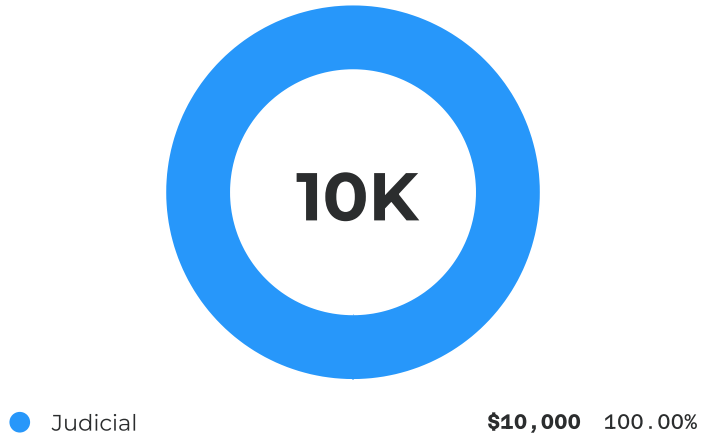
Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Miscellanous Revenue	$0	$0	$0	$0	$10,000	$10,000	
Other Financing Sources	$0	$0	$0	$20,000	$0	-$20,000	-100.0%
Total Revenues	**$0**	**$0**	**$0**	**$20,000**	**$10,000**	**-$10,000**	**-50.0%**

Expenditures by Function



In FY2027, the total expenditures for the RE Grant Clerk (Fund 221 - Formally Fund 213) are budgeted at $10,000, representing a 50% decrease from the FY2026 total of $20,000. The Judicial function remains the largest and sole category, accounting for 100% of the total expenditures in both years. However, the Judicial expenditures themselves decrease by $10,000, or 50%, from $20,000 in FY2026 to $10,000 in FY2027.

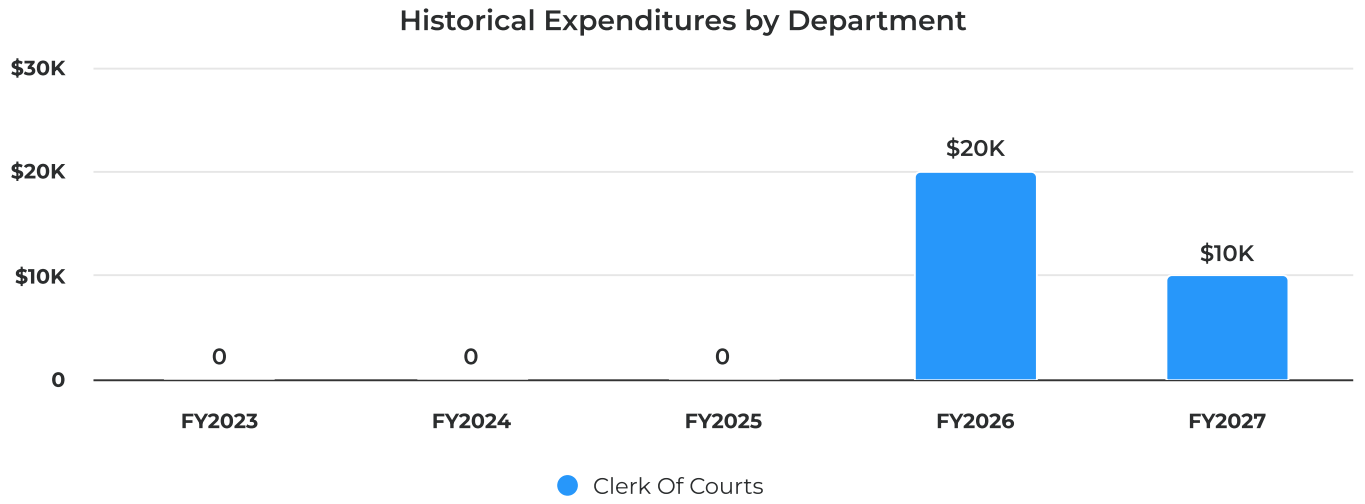


For the fiscal year expenditures by function in the RE Grant Clerk (Fund 221 - Formally Fund 213), the Judicial category accounts for $10,000, representing 100% of the total expenditures.

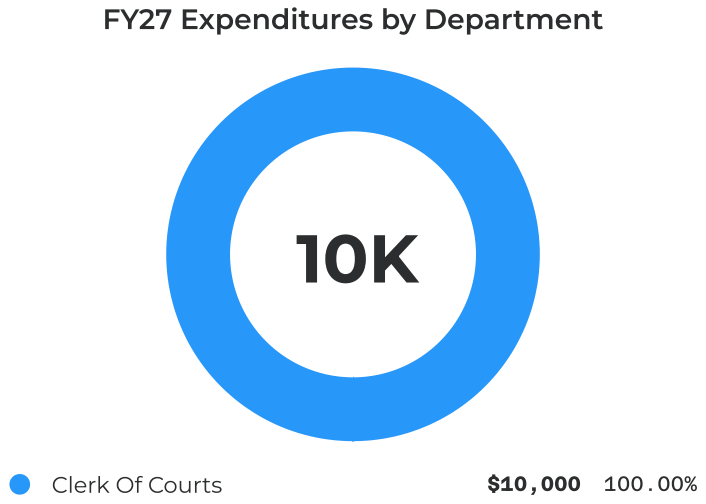
Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$0	$0	$0	$20,000	$10,000	-$10,000	-50.0%
Total Expenditures	**$0**	**$0**	**$0**	**$20,000**	**$10,000**	**-$10,000**	**-50.0%**

Expenditures by Department



In FY2027, the total expenditures for the RE Grant Clerk (Fund 221 - Formally Fund 213) are budgeted at $10,000, representing a 50% decrease from the FY2026 total of $20,000. The Clerk Of Courts remains the sole department listed, accounting for 100% of the total expenditures in both years. However, its budget decreases by $10,000, which is a 50% reduction compared to the previous year. This significant decrease in the Clerk Of Courts budget drives the overall reduction in total expenditures for FY2027.

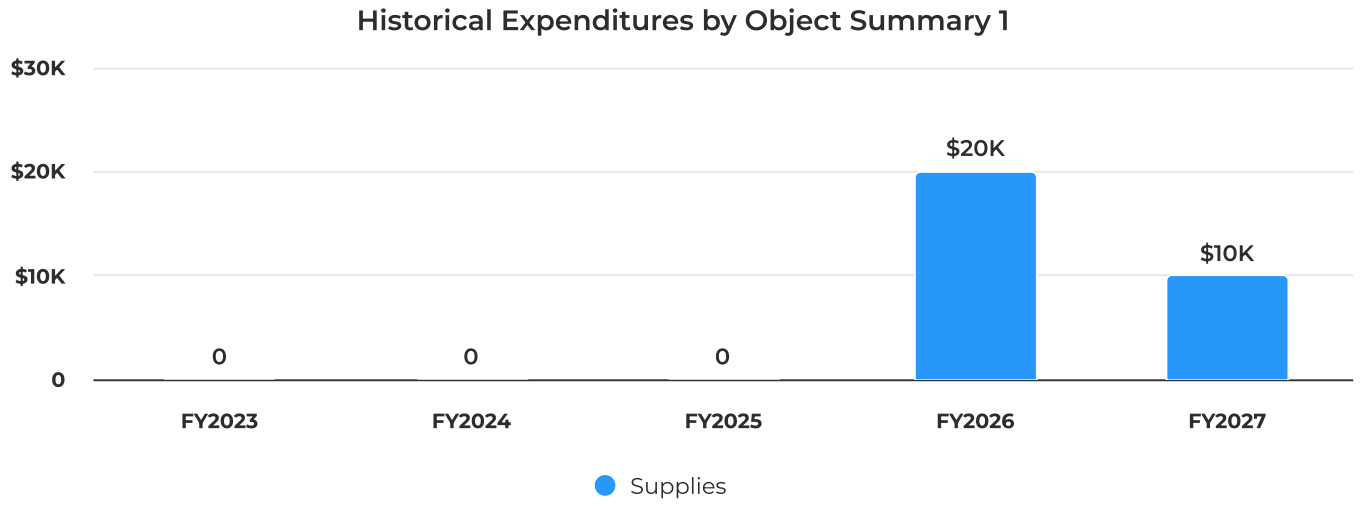


For the fiscal year expenditures by department in the RE Grant Clerk (Fund 221 - Formally Fund 213), the Clerk Of Courts category accounts for $10,000, representing 100% of the total expenditures.

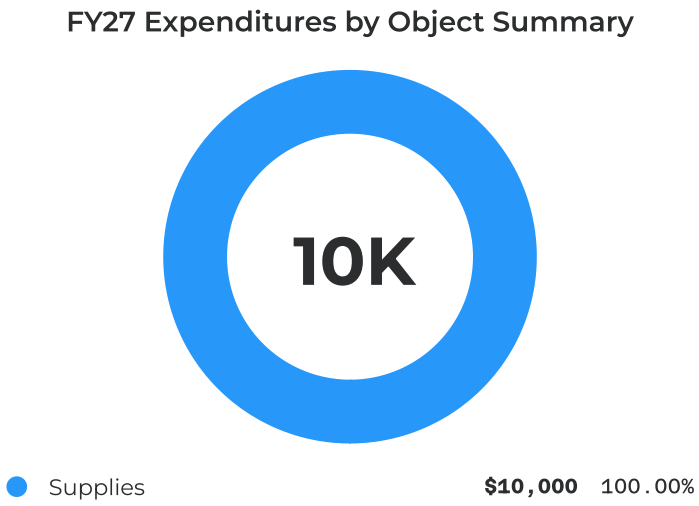
Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Clerk Of Courts	$0	$0	$0	$20,000	$10,000	-$10,000	-50.0%
Total Expenditures	**$0**	**$0**	**$0**	**$20,000**	**$10,000**	**-$10,000**	**-50.0%**

Expenditures by Object Summary



In FY2027, the total budget for the RE Grant Clerk (Fund 221 - Formally Fund 213) is $10,000, representing a 50% decrease from the FY2026 total of $20,000. Supplies remain the largest and only expenditure category, accounting for 100% of the total budget in both years. However, the supplies budget itself decreased by $10,000, which is a 50% reduction compared to FY2026.



For the RE Grant Clerk (Fund 221 - Formally Fund 213), the fiscal year expenditures by object summary 1 consist entirely of Supplies, totaling $10,000, which represents 100% of the expenditures.

Expenditures by Object Summary

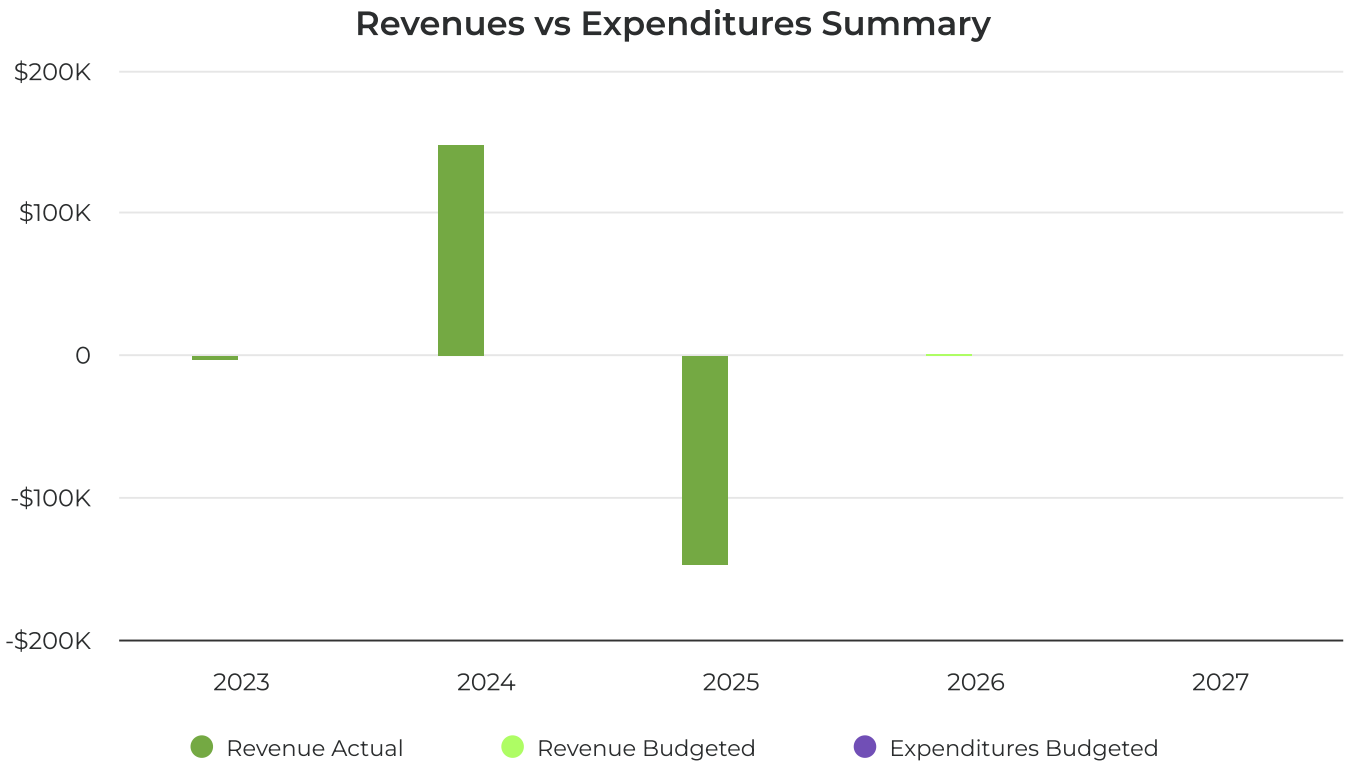
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Supplies	$0	$0	$0	$20,000	$10,000	-$10,000	-50.0%
Total Expenditures	**$0**	**$0**	**$0**	**$20,000**	**$10,000**	**-$10,000**	**-50.0%**

NSP Families

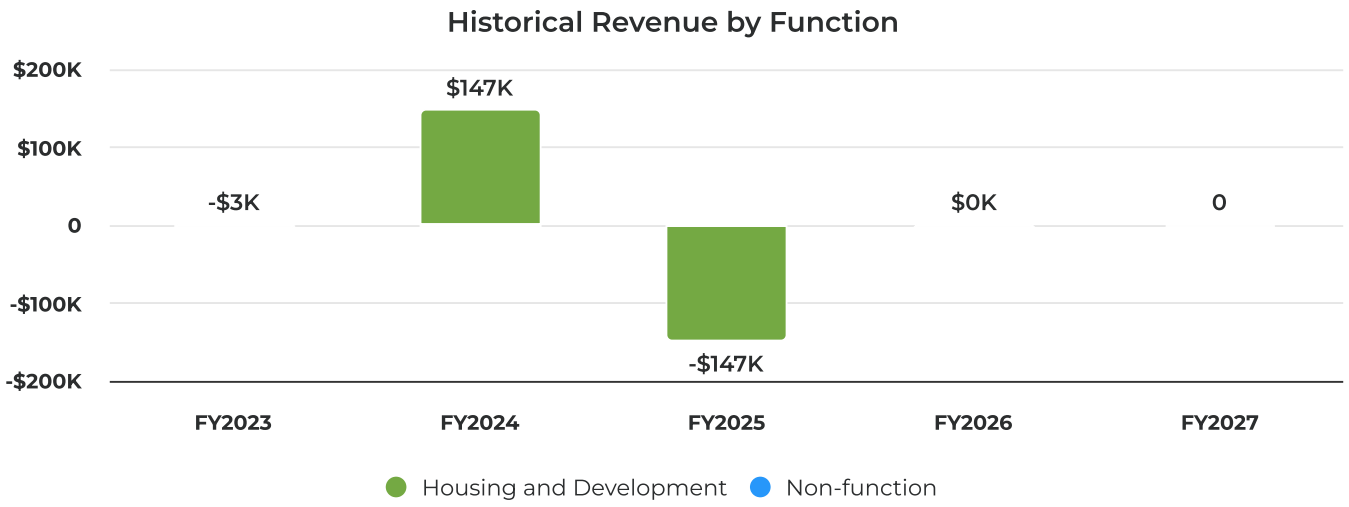
This fund is used to account for the grant funds received and expended on the Neighborhood Stabilization Program.

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

Summary



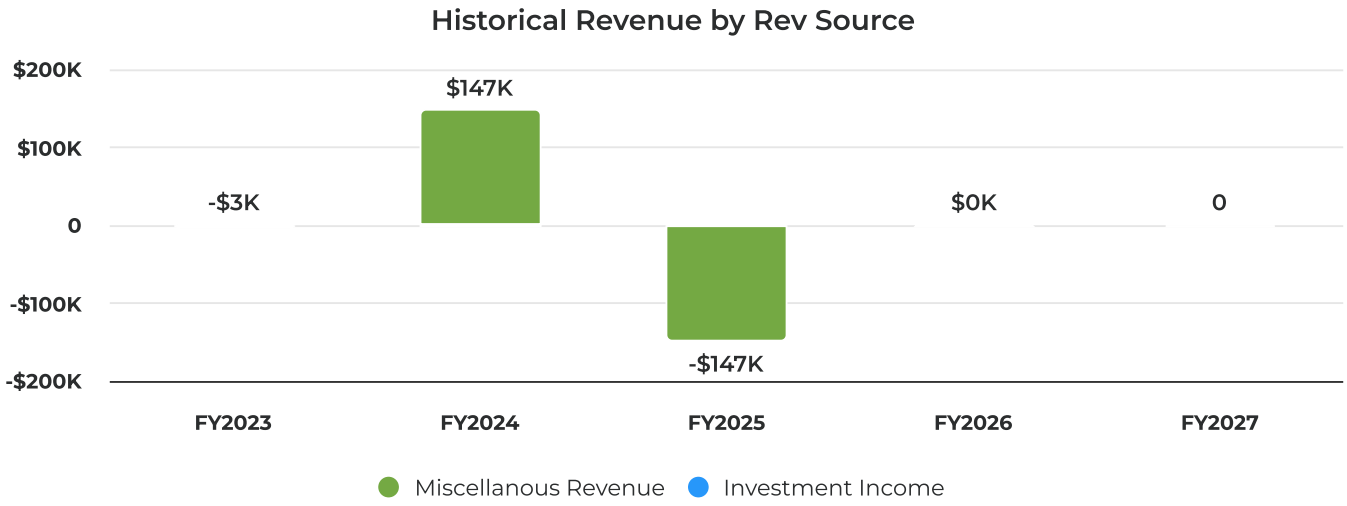
Revenues by Function



Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-function	$1	$95	-$95	$50	$0	-$50	-100.0%
Housing and Development	-$3,355	$147,236	-$147,236	$0	$0	$0	0.0%
Total Revenues	**-$3,355**	**$147,331**	**-$147,331**	**$50**	**$0**	**-$50**	**-100.0%**

Revenues by Rev Source



Revenues by Rev Source

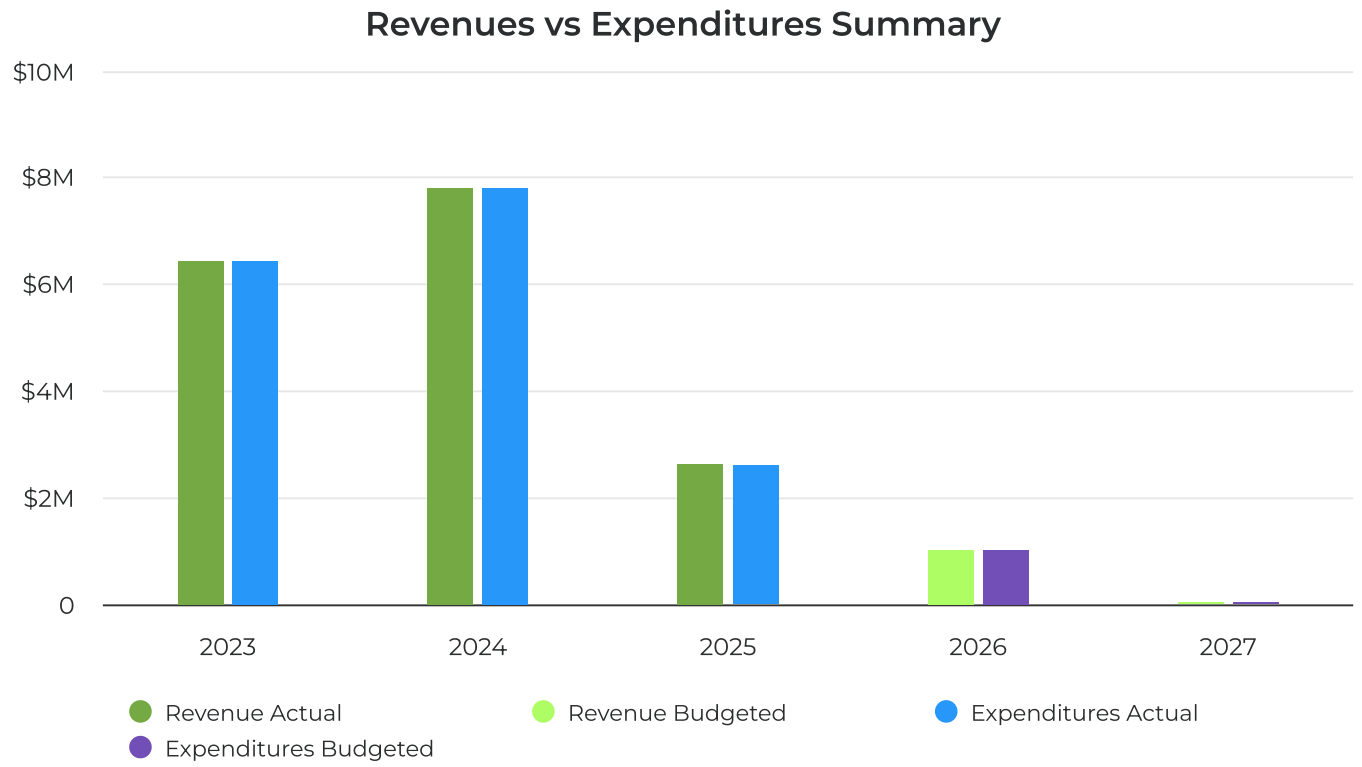
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Investment Income	$1	$95	-$95	$50	$0	-$50	-100.0%
Miscellanous Revenue	-$3,355	$147,236	-$147,236	$0	$0	$0	0.0%
Total Revenues	**-$3,355**	**$147,331**	**-$147,331**	**$50**	**$0**	**-$50**	**-100.0%**

American Rescue Plan Fund

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.

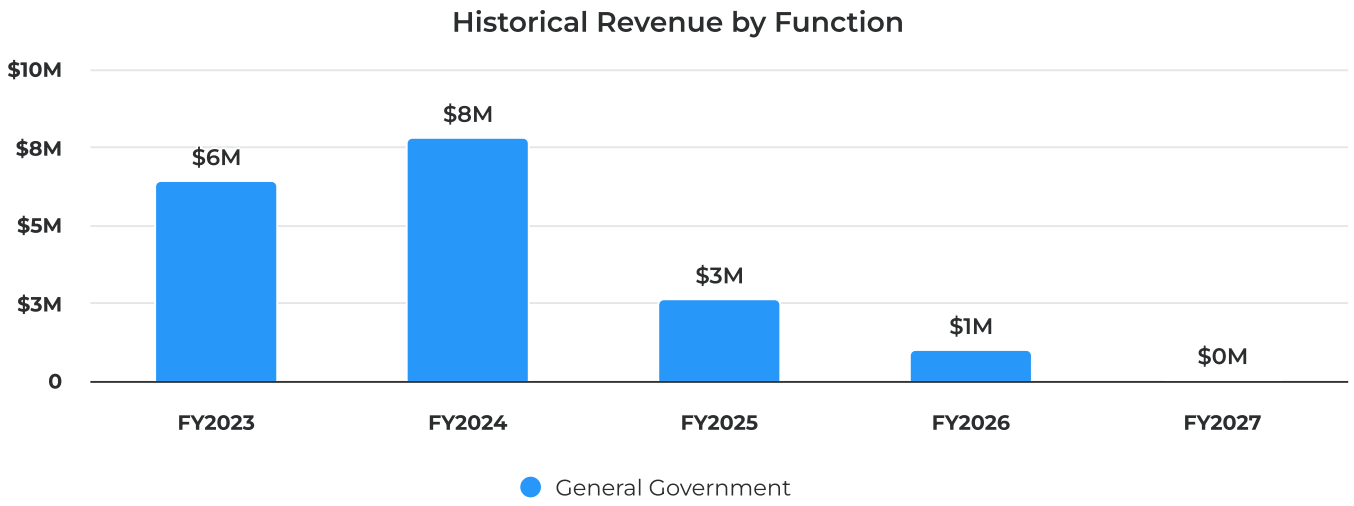
This is a special revenue fund (governmental) and is considered a major fund.

Summary

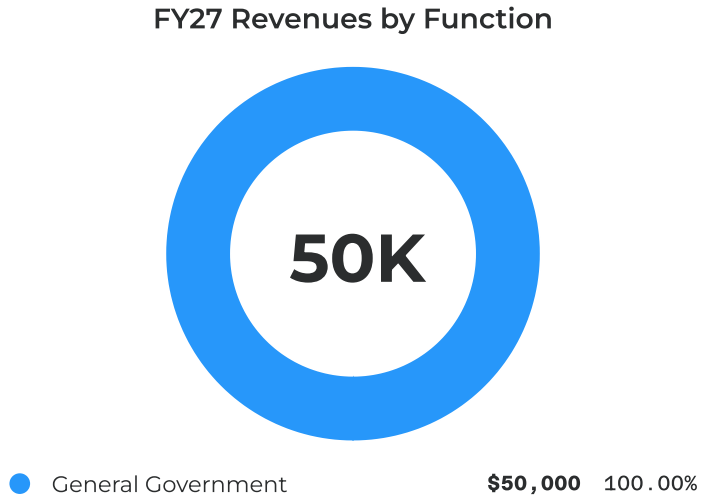


In the American Rescue Plan Fund (Fund 230) for the 2027 budget year, both expenditures and revenues are budgeted at $50,000 each. This represents a significant decrease of 95.02% compared to the 2026 budget, where both expenditures and revenues were budgeted at $1 million. There are no actual revenue or expenditure figures available for 2027, as it is a budget year without actuals yet. The substantial reduction in both budgeted revenues and expenditures highlights a major scaling down of financial activity in this fund compared to the previous year.

Revenues by Function



In FY2027, the total revenue for the American Rescue Plan Fund (Fund 230) is budgeted at $50,000, representing a significant decrease of 95.02% from the previous year's total of $1 million in FY2026. The General Government function remains the largest category, accounting for 100% of the total revenue in both years. However, revenue for General Government declines sharply by $955,000, or 95.02%, from $1 million in FY2026 to $50,000 in FY2027. This substantial reduction in the General Government category drives the overall decrease in total revenue for the fund between these two years.

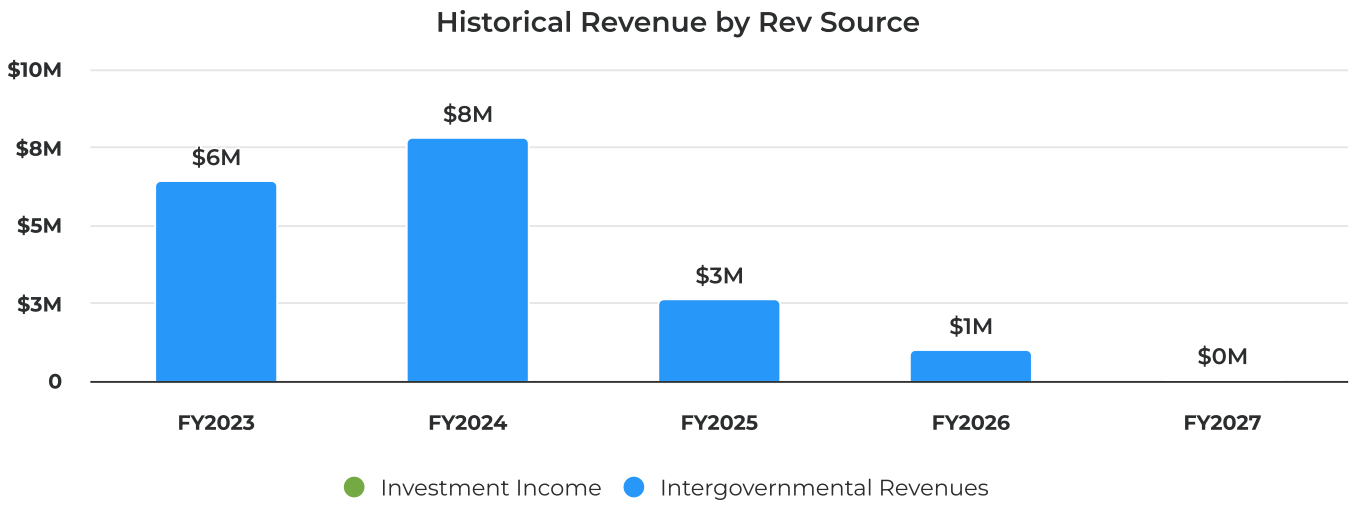


For the American Rescue Plan Fund (Fund 230) in the fiscal year, the total revenue by function is $50,000, which is entirely allocated to General Government, representing 100% of the revenue.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$6,436,315	$7,801,377	$2,626,539	$1,005,000	$50,000	-$955,000	-95.0%
Total Revenues	**$6,436,315**	**$7,801,377**	**$2,626,539**	**$1,005,000**	**$50,000**	**-$955,000**	**-95.0%**

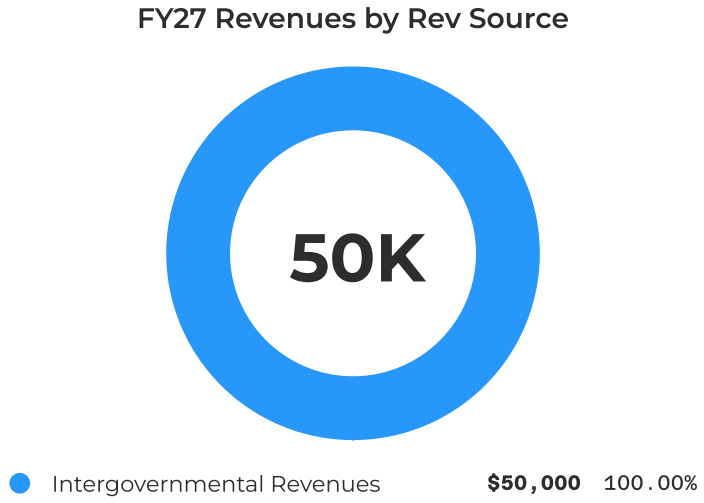
Revenues by Rev Source



In FY2027, the total revenue for the American Rescue Plan Fund (Fund 230) is budgeted at $50,000, representing a significant decrease of 95.02% from the FY2026 total of $1 million. The largest revenue source remains Intergovernmental Revenues, which accounts for 100% of the total in FY2027 with $50,000. This is a decrease of $950,000 or 95% compared to FY2026, when Intergovernmental Revenues were $1 million and made up 99.5% of the total.

Investment Income is budgeted at $0 in FY2027, a complete decline of $5,000 or 100% from the previous year, where it contributed $5,000 or 0.5% of the total revenue. This marks the elimination of Investment Income as a revenue source in FY2027.

Overall, the American Rescue Plan Fund shows a sharp reduction in total revenue, driven primarily by the steep declines in both Intergovernmental Revenues and Investment Income from FY2026 to FY2027.

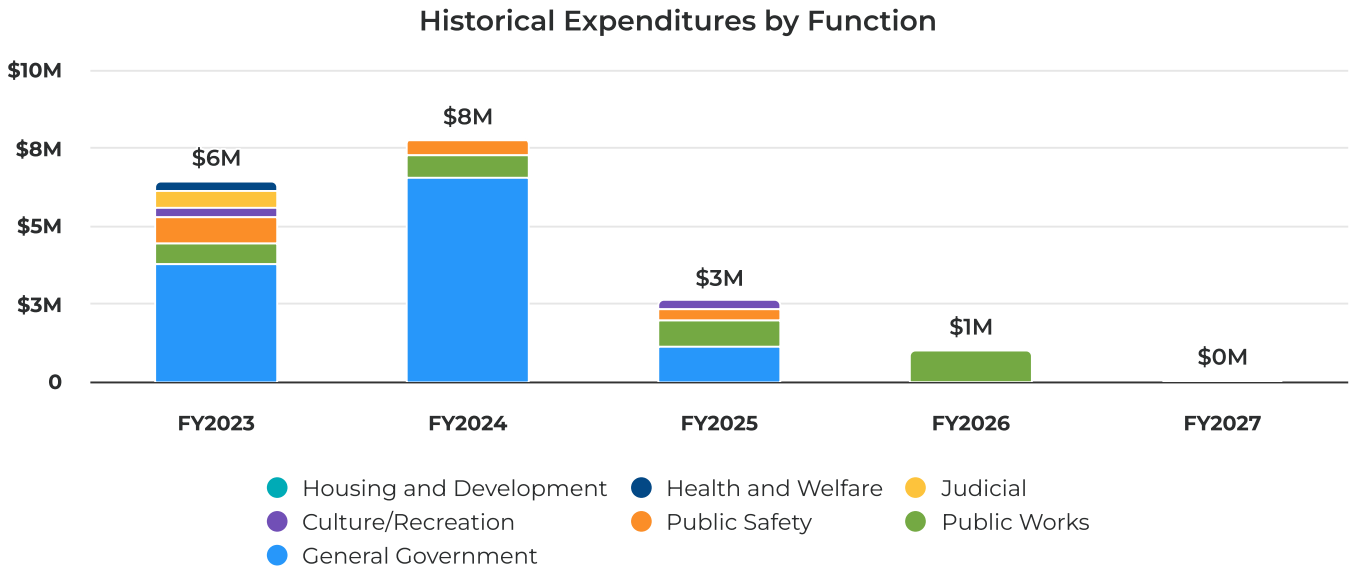


For the American Rescue Plan Fund (Fund 230) in the fiscal year, the total revenue by source is $50,000, which is entirely comprised of Intergovernmental Revenues, representing 100% of the total revenue.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Intergovernmental Revenues	$6,433,359	$7,799,961	$2,599,326	$1,000,000	$50,000	-$950,000	-95.0%
Investment Income	$2,956	$1,416	$27,213	$5,000	$0	-$5,000	-100.0%
Total Revenues	**$6,436,315**	**$7,801,377**	**$2,626,539**	**$1,005,000**	**$50,000**	**-$955,000**	**-95.0%**

Expenditures by Function

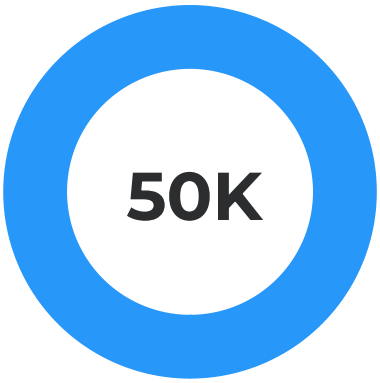


In FY2027, the total expenditures for the American Rescue Plan Fund (Fund 230) decreased significantly to $50,000, representing a 95.02% reduction from the previous year's total of $1 million in FY2026.

Public Works remained the largest and only expenditure category in FY2027, accounting for 100% of the total budget at $50,000. This reflects a substantial decrease of $955,000 or 95.02% compared to FY2026, when Public Works expenditures were $1 million and represented the entire budget.

All other categories, including General Government, Judicial, Public Safety, Health and Welfare, Culture/Recreation, and Housing and Development, had no expenditures in FY2027, consistent with FY2026 where these categories also had zero expenditures except for General Government, Public Safety, and Culture/Recreation, which experienced complete reductions from prior allocations.

FY27 Expenditures by Function



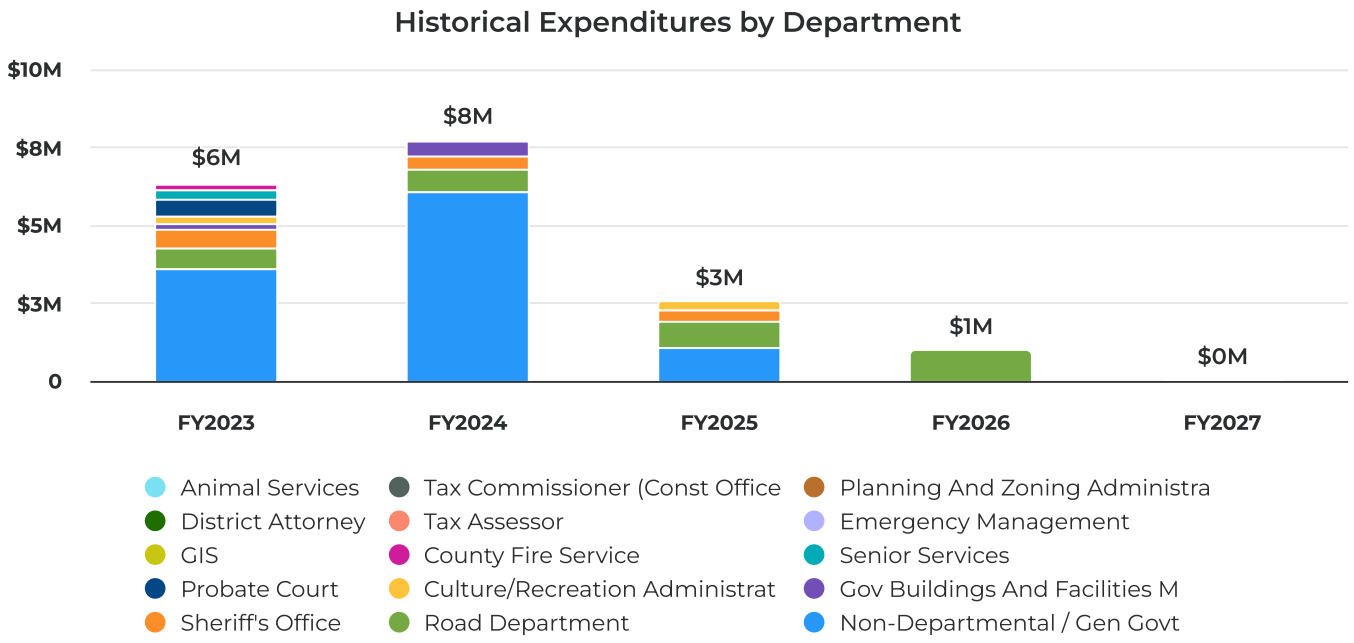
Public Works **$50,000** 100.00%

For the American Rescue Plan Fund (Fund 230) in the fiscal year, the total expenditures by function amount to $50,000, which is 100% allocated to Public Works.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$3,755,072	$6,536,801	$1,091,760	$0	$0	$0	0.0%
Judicial	$574,727	$0	$0	$0	$0	$0	0.0%
Public Safety	$851,722	$479,082	$385,921	$0	$0	$0	0.0%
Public Works	$680,404	$735,817	$844,352	$1,005,000	$50,000	-$955,000	-95.0%
Health and Welfare	$261,745	$13,832	$0	$0	$0	$0	0.0%
Culture/Recreation	$278,269	$34,429	$277,293	$0	$0	$0	0.0%
Housing and Development	$31,420	$0	$0	$0	$0	$0	0.0%
Total Expenditures	**$6,433,359**	**$7,799,961**	**$2,599,326**	**$1,005,000**	**$50,000**	**-$955,000**	**-95.0%**

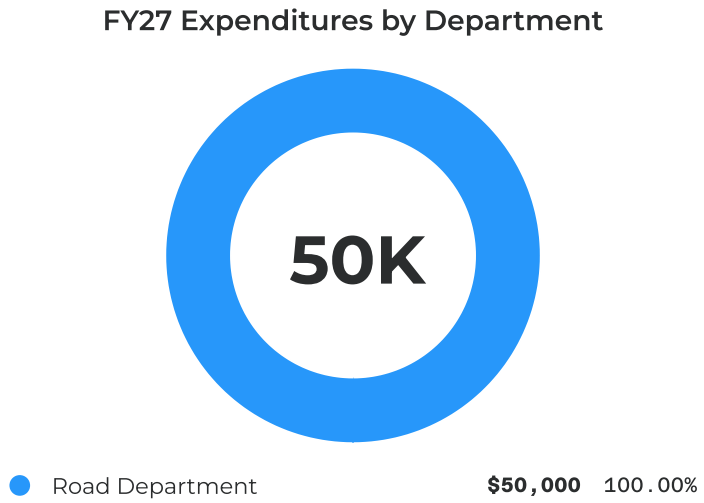
Expenditures by Department



In FY2027, the total expenditures for the American Rescue Plan Fund (Fund 230) are budgeted at $50,000, representing a significant decrease of 95.02% from the previous year's total of $1 million in FY2026.

The Road Department remains the largest and sole expenditure category, accounting for 100% of the total budget in FY2027 with $50,000 allocated. This is a substantial reduction of $955,000 or 95.02% compared to its FY2026 budget of $1 million, which also represented 100% of the total expenditures that year.

All other departments, including Non-Departmental / General Government, GIS, Tax Commissioner (Const Office), Tax Assessor, Government Buildings and Facilities Management, District Attorney, Probate Court, Sheriff's Office, and County Fire Service, have no budgeted expenditures in FY2027, consistent with FY2026 where these categories also had zero allocations except for notable decreases in Non-Departmental / General Government, GIS, and Sheriff's Office expenditures.

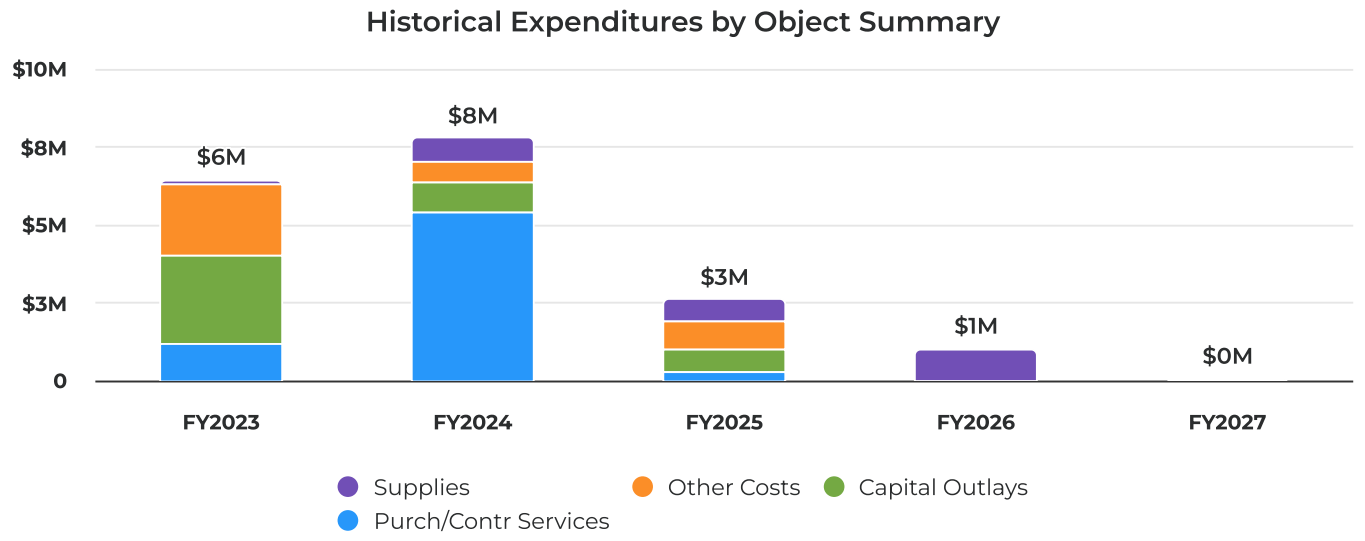


For the American Rescue Plan Fund (Fund 230), the Fiscal Year Expenditures by Department consist solely of the Road Department, which accounts for $50,000, representing 100% of the expenditures.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-Departmental / Gen Govt	$3,575,423	$6,036,924	$1,025,263	$0	$0	$0	0.0%
GIS	$0	$0	$66,497	$0	$0	$0	0.0%
Tax Commissioner (Const Office	$0	$20,000	$0	$0	$0	$0	0.0%
Tax Assessor	$34,697	$0	$0	$0	$0	$0	0.0%
Gov Buildings And Facilities M	$144,952	$479,877	$0	$0	$0	$0	0.0%
District Attorney	$34,265	$0	$0	$0	$0	$0	0.0%
Probate Court	$540,462	$0	$0	$0	$0	$0	0.0%
Sheriff's Office	$619,861	$414,218	$385,921	$0	$0	$0	0.0%
County Fire Service	$173,494	$64,865	$0	$0	$0	$0	0.0%
Animal Services	$9,000	$0	$0	$0	$0	$0	0.0%
Emergency Management	$49,368	$0	$0	$0	$0	$0	0.0%
Road Department	$680,404	$735,817	$844,352	$1,005,000	$50,000	-$955,000	-95.0%
Senior Services	$261,745	$13,832	$0	$0	$0	$0	0.0%
Culture/Recreation Administrat	$278,269	$34,429	$277,293	$0	$0	$0	0.0%
Planning And Zoning Administra	$31,420	$0	$0	$0	$0	$0	0.0%
Total Expenditures	**$6,433,359**	**$7,799,961**	**$2,599,326**	**$1,005,000**	**$50,000**	**-$955,000**	**-95.0%**

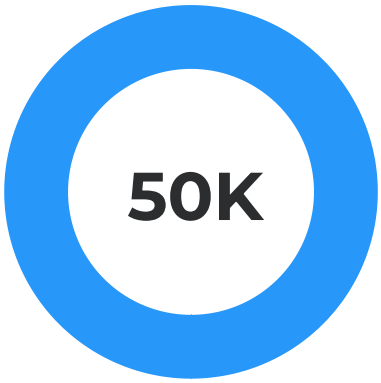
Expenditures by Object Summary



In FY2027, the total budget for the American Rescue Plan Fund (Fund 230) is $50,000, representing a significant decrease of 95.02% from the FY2026 total of $1 million. Supplies remain the largest and only expenditure category, accounting for 100% of the total budget in FY2027, but this amount has decreased sharply by $955,000, or 95.02%, from the previous year's $1 million.

Other categories, including Purchases/Contract Services, Capital Outlays, and Other Costs, remain at $0 in FY2027, consistent with FY2026, where these categories also had no allocated budget. The most notable change is the substantial reduction in Supplies expenditures, which drove the overall budget decrease for the fund.

FY27 Expenditures by Object Summary



Supplies **$50,000** 100.00%

For the American Rescue Plan Fund (Fund 230) in the fiscal year, the total expenditures for Supplies amounted to $50,000, representing 100% of the fiscal year expenditures by object summary.

Expenditures by Object Summary

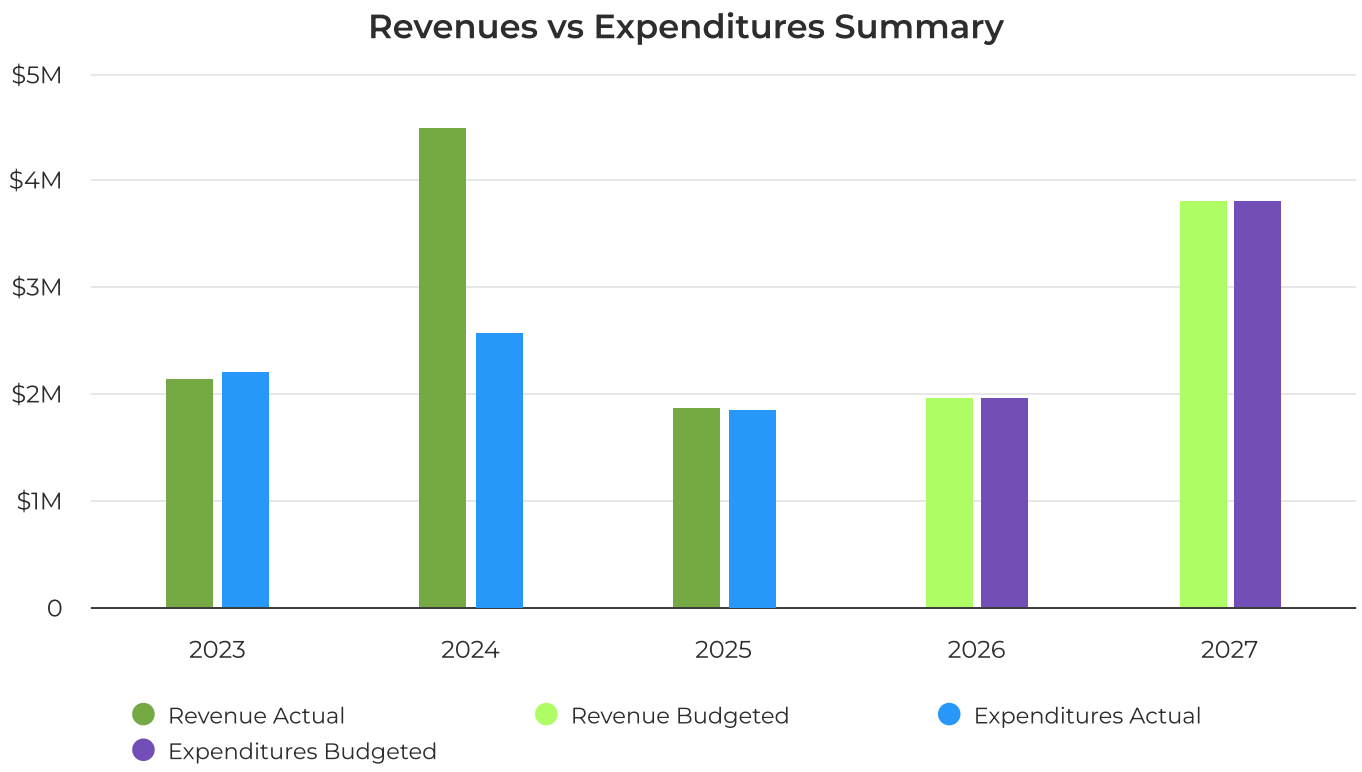
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$1,169,682	$5,397,152	$255,744	$0	$0	$0	0.0%
Supplies	$109,742	$801,847	$684,074	$1,005,000	$50,000	-$955,000	-95.0%
Capital Outlays	$2,825,176	$959,156	$726,509	$0	$0	$0	0.0%
Other Costs	$2,328,759	$641,807	$933,000	$0	$0	$0	0.0%
Total Expenditures	**$6,433,359**	**$7,799,961**	**$2,599,326**	**$1,005,000**	**$50,000**	**-$955,000**	**-95.0%**

Multiple Grant Fund

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.

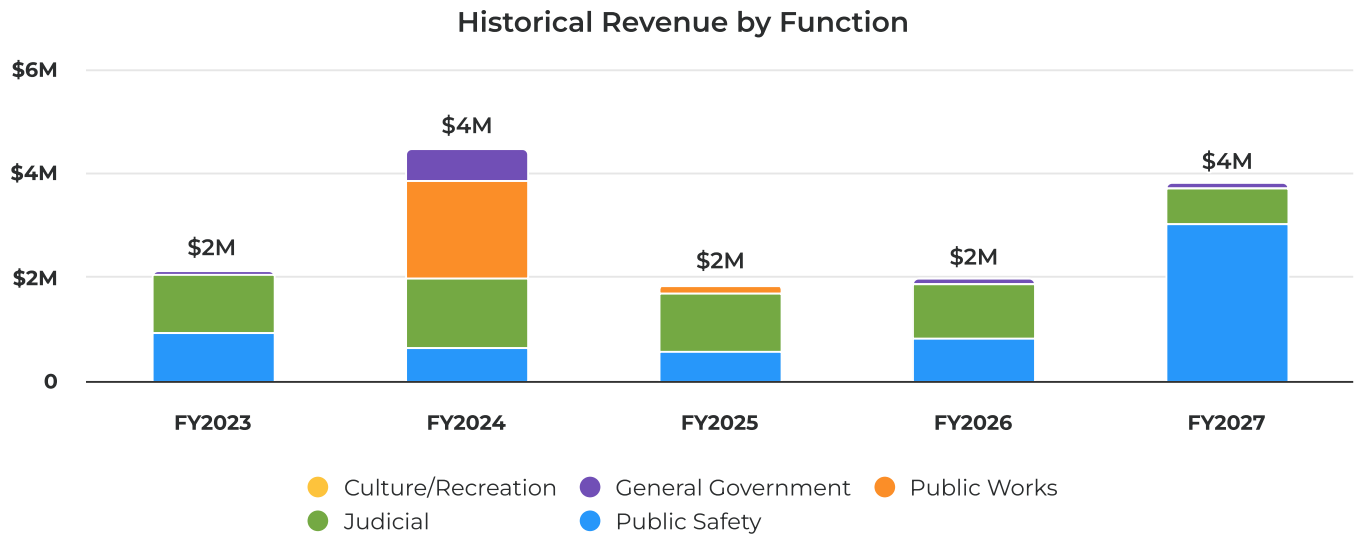
This is a special revenue fund (governmental) and is considered a non-major fund.

Summary



In the Multiple Grant Fund (Fund 250) for the 2027 budget year, both expenditures and revenues are budgeted at $3.8 million. This represents a significant increase of 94.63% in both categories compared to the 2026 budget year, where expenditures and revenues were each budgeted at $2 million. The equal growth in budgeted revenues and expenditures indicates a balanced approach to funding and spending in this fund for 2027. There are no actual revenue or expenditure figures available for 2027, as this is a budget year without actuals yet.

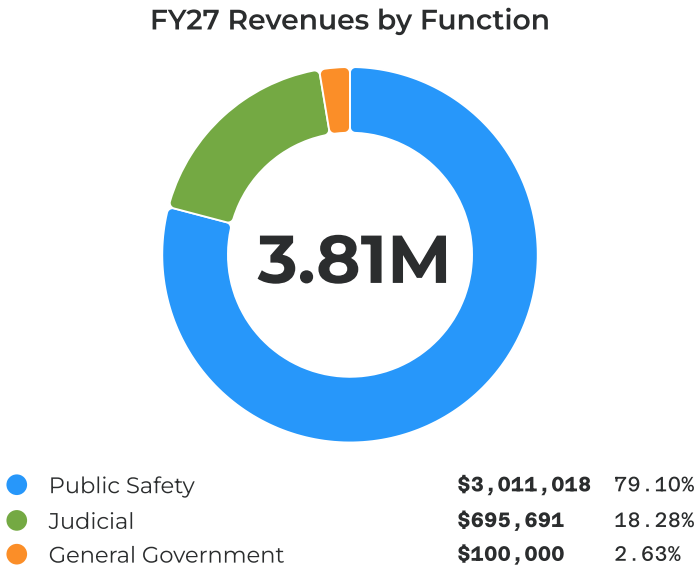
Revenues by Function



In FY2027, the Multiple Grant Fund (Fund 250) total revenue increased significantly to $3.8 million, representing a 94.63% rise from the FY2026 total of $2 million. The largest revenue category in FY2027 was Public Safety, which grew substantially to $3 million, accounting for 79.1% of the total revenue. This category increased by $2.2 million, or 272.19%, compared to the previous year.

Conversely, the Judicial category, which was the largest revenue source in FY2026 at $1 million (53.52% of total), decreased to $695,691 in FY2027, making up 18.28% of the total. This represents a decline of $351,186 or 33.55% from the prior year. The General Government category remained steady at $100,000, comprising 2.63% of the total revenue, with no change from FY2026.

Public Works and Culture/Recreation categories continued to report no revenue in FY2027, maintaining their 0% share of the total fund revenue. Overall, the FY2027 budget reflects a major shift toward increased funding in Public Safety, while Judicial revenues declined notably.



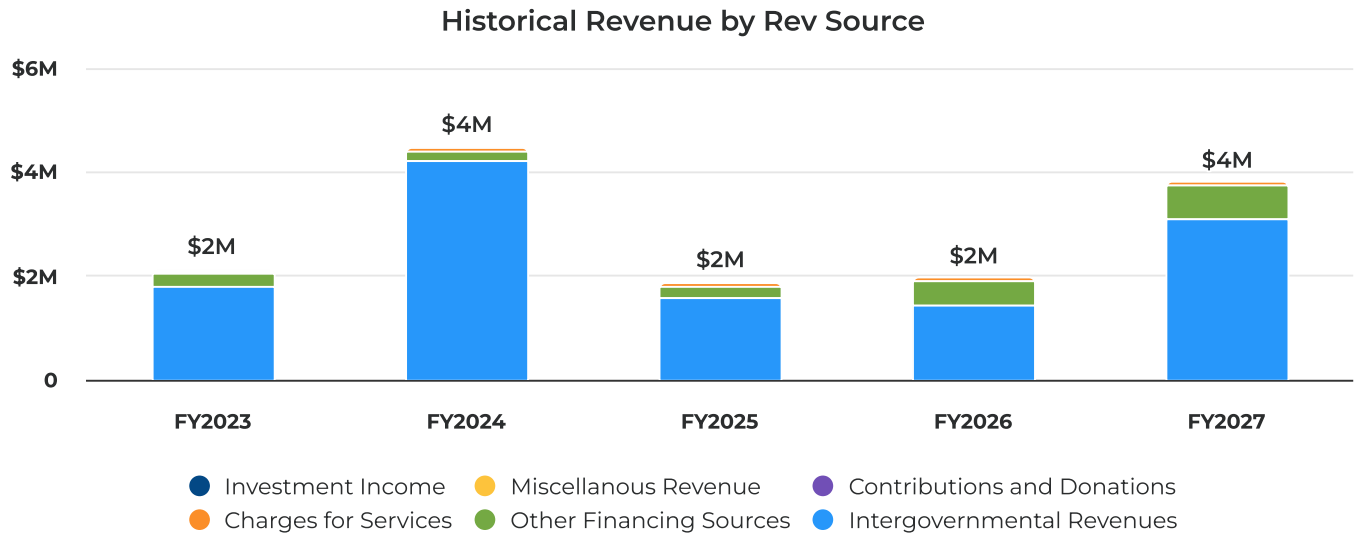
For the Multiple Grant Fund (Fund 250) in the fiscal year, Public Safety accounts for $3 million, representing 79.1% of the total revenue by function. Judicial follows with $695,691, making up 18.28%. General Government contributes

$100,000, which is 2.63% of the revenue.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$92,514	$618,530	$51,957	$100,000	$100,000	$0	0.0%
Judicial	$1,106,156	$1,315,280	$1,115,320	$1,046,877	$695,691	-$351,186	-33.5%
Public Safety	$921,326	$649,877	$577,094	$809,004	$3,011,018	$2,202,014	272.2%
Public Works	$1,500	$1,892,140	$117,613	$0	$0	$0	0.0%
Culture/Recreation	$5,000	$5,000	$5,000	$0	$0	$0	0.0%
Total Revenues	**$2,126,496**	**$4,480,827**	**$1,866,984**	**$1,955,881**	**$3,806,709**	**$1,850,828**	**94.6%**

Revenues by Rev Source

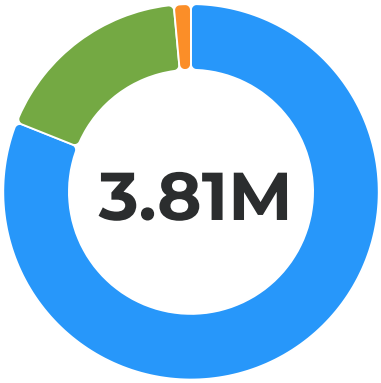


The Multiple Grant Fund (Fund 250) shows a total revenue increase to $3.8 million in FY2027, which is a 94.63% rise from the FY2026 total of $2 million. Intergovernmental Revenues remain the largest category, increasing significantly by $1.6 million or 114.82% to $3.1 million, now representing 81.04% of the total revenue, up from 73.42% in the previous year.

Other Financing Sources also increased, rising by $201,939 or 43.53% to $665,804, though its share of total revenue decreased to 17.49% from 23.72% in FY2026. Charges for Services remained steady at $56,000, maintaining a smaller portion of 1.47% of total revenue with no change from the prior year.

Investment Income, Contributions and Donations, and Miscellaneous Revenue categories remained at $0 in FY2027, consistent with the previous year. Overall, the fund experienced substantial growth in total revenue, driven primarily by the large increases in Intergovernmental Revenues and Other Financing Sources.

FY27 Revenues by Rev Source



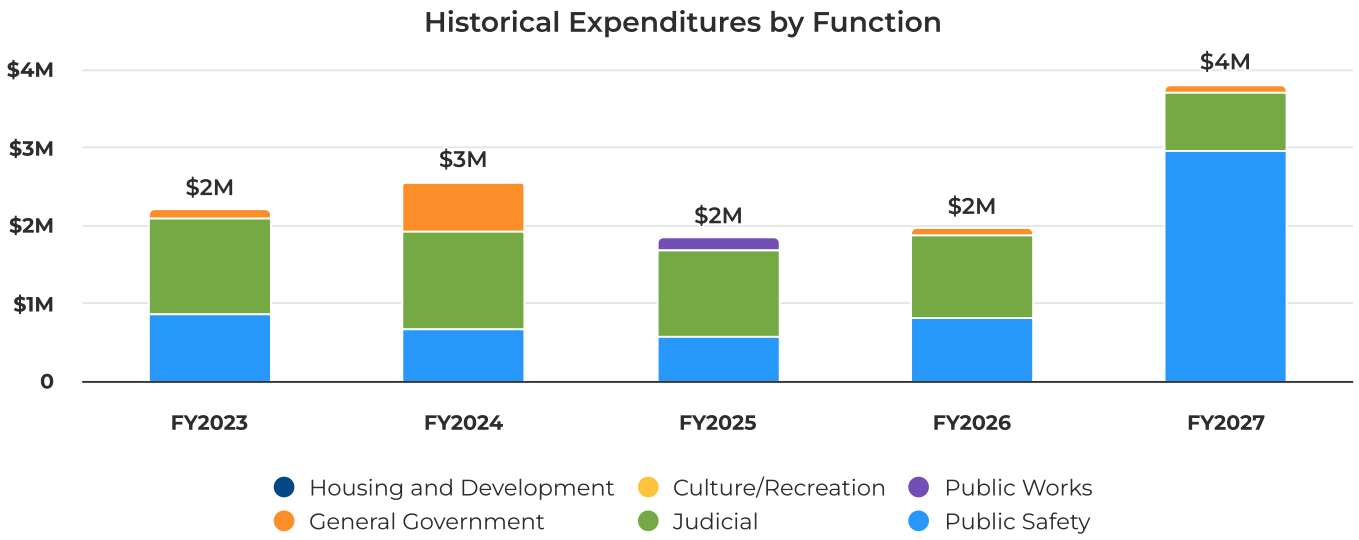
Intergovernmental Revenues	**$3,084,905**	81.04%
Other Financing Sources	**$665,804**	17.49%
Charges for Services	**$56,000**	1.47%

For the Multiple Grant Fund (Fund 250) in the fiscal year, Intergovernmental Revenues accounted for $3.1 million, representing 81.04% of the total revenue. Other Financing Sources contributed $665,804, which is 17.49% of the revenue. Charges for Services made up $56,000, or 1.47% of the total revenue.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Intergovernmental Revenues	$1,781,395	$4,215,929	$1,580,030	$1,436,016	$3,084,905	$1,648,889	114.8%
Charges for Services	$63,724	$63,212	$58,164	$56,000	$56,000	$0	0.0%
Investment Income	$129	$132	$23	$0	$0	$0	0.0%
Contributions and Donations	$27,250	$23,720	$9,290	$0	$0	$0	0.0%
Miscellanous Revenue	$3,600	$4,000	$2,872	$0	$0	$0	0.0%
Other Financing Sources	$250,397	$173,834	$216,605	$463,865	$665,804	$201,939	43.5%
Total Revenues	**$2,126,496**	**$4,480,827**	**$1,866,984**	**$1,955,881**	**$3,806,709**	**$1,850,828**	**94.6%**

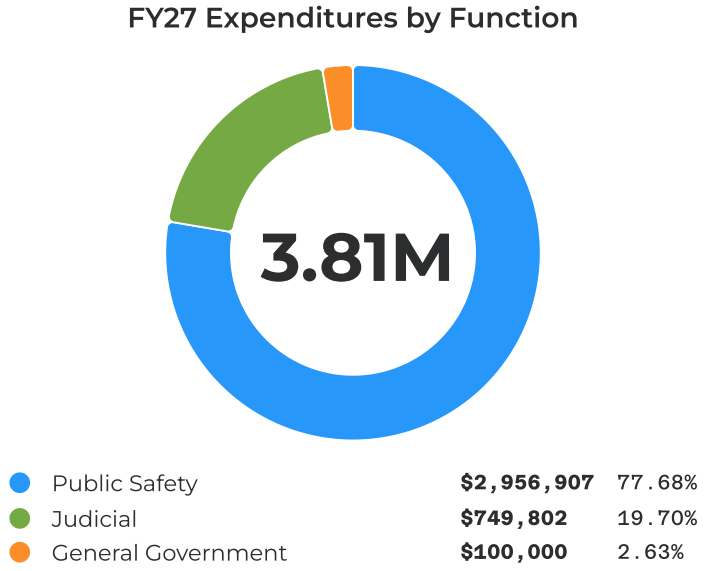
Expenditures by Function



The total expenditures for the Multiple Grant Fund (Fund 250) in FY2027 increased significantly to $3.8 million, representing a 94.63% rise from the FY2026 total of $2 million. Public Safety became the largest expenditure category, rising to $3 million or 77.68% of the total budget, which is an increase of $2.1 million or 265.5% compared to the previous year. This marks a substantial growth from its FY2026 value of $809,004, which was 41.36% of the total.

Judicial expenditures decreased to $749,802 in FY2027, accounting for 19.7% of the total budget. This is a reduction of $297,075 or 28.38% from the FY2026 amount of $1 million, which had represented 53.52% of the total. General Government expenditures remained steady at $100,000, making up 2.63% of the total budget, with no change from the previous year.

Expenditures for Public Works, Culture/Recreation, and Housing and Development remained at $0 in FY2027, consistent with FY2026 levels. Overall, the FY2027 budget shows a marked shift towards increased funding for Public Safety, while Judicial expenditures declined both in absolute terms and as a share of the total budget.



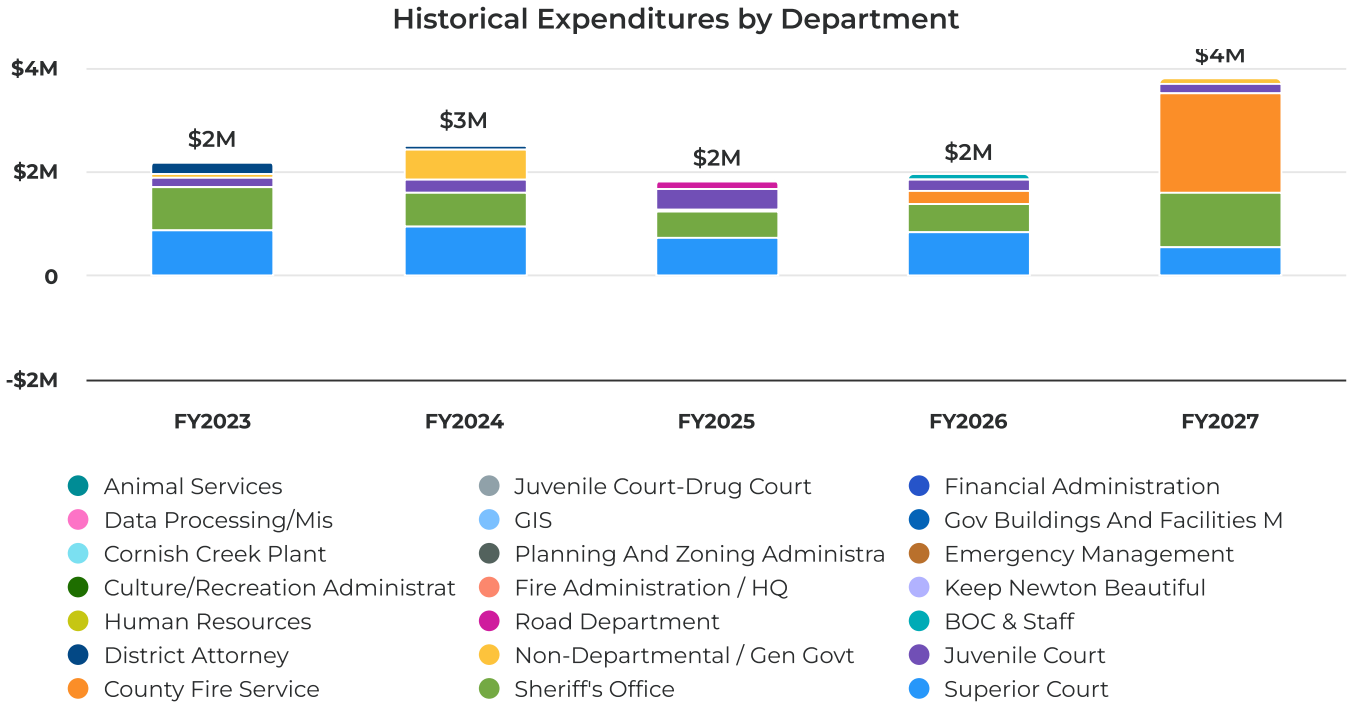
For the Multiple Grant Fund (Fund 250) fiscal year expenditures by function, Public Safety accounts for $3 million, representing 77.68% of the total expenditures. Judicial expenses total $749,802, which is 19.7% of the expenditures.

General Government expenditures are $100,000, making up 2.63% of the total.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$115,561	$644,878	$13,689	$100,000	$100,000	$0	0.0%
Judicial	$1,223,077	$1,238,970	$1,109,190	$1,046,877	$749,802	-$297,075	-28.4%
Public Safety	$854,555	$669,943	$561,402	$809,004	$2,956,907	$2,147,903	265.5%
Public Works	$294	$9,112	$151,321	$0	$0	$0	0.0%
Culture/Recreation	$4,797	$0	$4,929	$0	$0	$0	0.0%
Housing and Development	$147	$0	$0	$0	$0	$0	0.0%
Total Expenditures	**$2,198,430**	**$2,562,903**	**$1,840,531**	**$1,955,881**	**$3,806,709**	**$1,850,828**	**94.6%**

Expenditures by Department



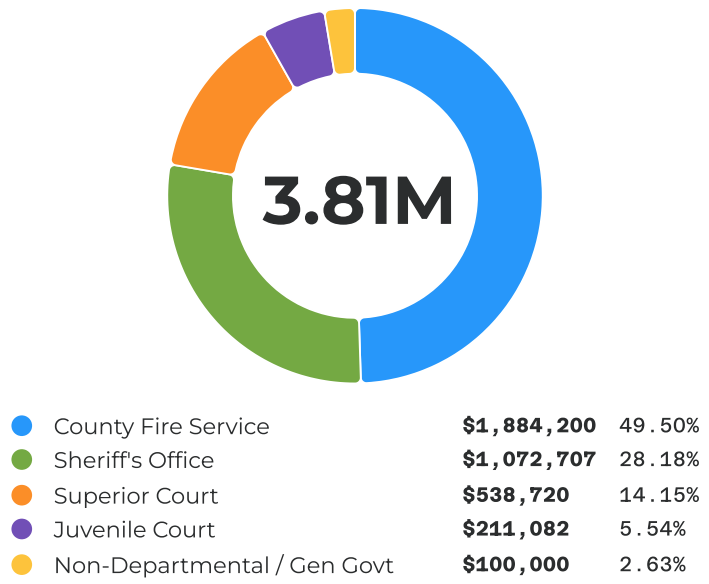
The total expenditures for the Multiple Grant Fund (Fund 250) in FY2027 increased significantly to $3.8 million, representing a 94.63% rise from the FY2026 total of $2 million. The County Fire Service became the largest expenditure category, accounting for $1.9 million or 49.5% of the total budget, which is a substantial increase of $1.6 million or 577.79% compared to the previous year.

The Sheriff's Office also saw a notable increase, with expenditures rising to $1.1 million, making up 28.18% of the total and reflecting a 102.01% increase of $541,695 from FY2026. In contrast, the Superior Court's budget decreased by $298,352 or 35.64%, totaling $538,720 and representing 14.15% of the FY2027 budget.

Juvenile Court expenditures remained relatively stable, increasing slightly by $1,277 or 0.61% to $211,082, which is 5.54% of the total. Non-Departmental / General Government expenditures appeared in FY2027 at $100,000, accounting for 2.63% of the budget, after having no allocation in the previous year.

Notably, the Board of Commissioners and Staff category, which had $100,000 in FY2026, was eliminated in FY2027, showing a 100% decrease. Other departments such as Financial Administration, Data Processing/MIS, GIS, and Human Resources maintained zero expenditures in both years.

FY27 Expenditures by Department



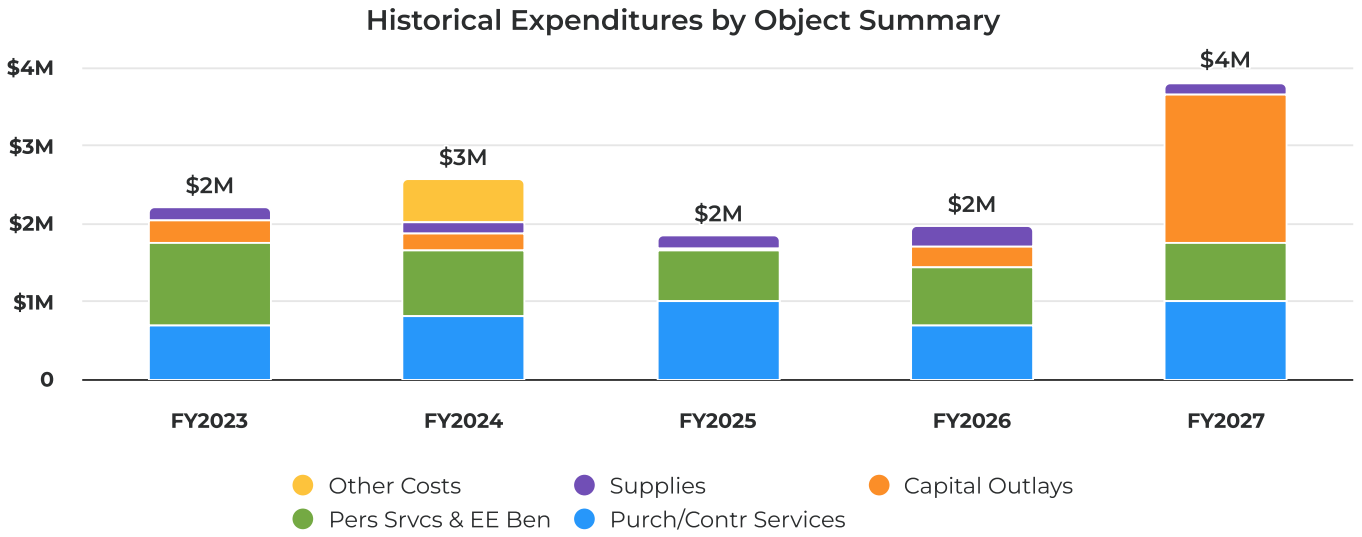
For the Multiple Grant Fund (Fund 250), the fiscal year expenditures by department are as follows: County Fire Service accounts for $1.9 million, representing 49.5% of the total expenditures. The Sheriff's Office follows with $1.1 million, which is 28.18%. Superior Court expenditures amount to $538,720, making up 14.15%. Juvenile Court has expenditures of $211,082, or 5.54%. Lastly, Non-Departmental / Gen Govt expenditures total $100,000, comprising 2.63% of the fiscal year expenditures.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-Departmental / Gen Govt	$100,437	$590,273	$13,125	$0	$100,000	$100,000	
BOC & Staff	$2,869	$47,409	$0	$100,000	$0	-$100,000	-100.0%
Financial Administration	$147	$0	$0	$0	$0	$0	0.0%
Data Processing/Mis	$147	$0	$0	$0	$0	$0	0.0%
GIS	$147	$0	$0	$0	$0	$0	0.0%
Human Resources	$11,667	$7,196	$564	$0	$0	$0	0.0%
Gov Buildings And Facilities M	$147	$0	$0	$0	$0	$0	0.0%
Superior Court	$863,865	$942,271	$734,154	$837,072	$538,720	-$298,352	-35.6%
District Attorney	$205,065	$44,063	$0	$0	$0	$0	0.0%
Juvenile Court	$154,078	$252,636	$375,036	$209,805	$211,082	$1,277	0.6%
Juvenile Court-Drug Court	$69	$0	$0	$0	$0	$0	0.0%
Sheriff's Office	$843,110	$640,979	$518,646	$531,012	$1,072,707	$541,695	102.0%
County Fire Service	$9,069	$19,400	$35,025	$277,992	$1,884,200	$1,606,208	577.8%
Fire Administration / HQ	$1,000	$9,565	$7,731	$0	$0	$0	0.0%
Animal Services	-$45	$0	$0	$0	$0	$0	0.0%
Emergency Management	$1,419	$0	$0	$0	$0	$0	0.0%
Road Department	$147	$0	$141,653	$0	$0	$0	0.0%
Cornish Creek Plant	$147	$0	$0	$0	$0	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Keep Newton Beautiful	$0	$9,112	$9,668	$0	$0	$0	0.0%
Culture/Recreation Administrat	$4,797	$0	$4,929	$0	$0	$0	0.0%
Planning And Zoning Administra	$147	$0	$0	$0	$0	$0	0.0%
Total Expenditures	**$2,198,430**	**$2,562,903**	**$1,840,531**	**$1,955,881**	**$3,806,709**	**$1,850,828**	**94.6%**

Expenditures by Object Summary



The total expenditures for the Multiple Grant Fund (Fund 250) in FY2027 increased significantly to $3.8 million, representing a 94.63% rise from the FY2026 total of $2 million. The largest expenditure category in FY2027 was Capital Outlays, which accounted for 49.5% of the total at $1.9 million. This category saw a substantial increase of $1.6 million, or 644.77%, compared to the previous year.

Purchases and Contract Services was the second-largest category in FY2027, comprising 26.34% of the total with expenditures of $1 million. This category increased by $312,147, or 45.2%, from FY2026. Personal Services and Employee Benefits represented 19.82% of the FY2027 total at $754,427, showing a modest increase of $2,815, or 0.37%, from the prior year.

Supplies expenditures decreased notably in FY2027 to $165,327, which is 4.34% of the total and a reduction of $95,342, or 36.58%, from FY2026. Other Costs remained at $0 in both years.

Overall, the FY2027 budget reflects a major increase in Capital Outlays and Purchases and Contract Services, while Supplies experienced a significant decrease. Personal Services and Employee Benefits remained relatively stable in comparison to the previous year.

FY27 Expenditures by Object Summary



Capital Outlays	**$1,884,200**	49.50%
Purch/Contr Services	**$1,002,755**	26.34%
Pers Srvcs & EE Ben	**$754,427**	19.82%
Supplies	**$165,327**	4.34%

For the Multiple Grant Fund (Fund 250) Fiscal Year Expenditures by Object Summary 1, Capital Outlays account for $1.9 million, representing 49.5% of the total expenditures. Purch/Contr Services make up $1 million, which is 26.34%. Pers Srvcs & EE Ben total $754,427, comprising 19.82%. Supplies amount to $165,327, or 4.34% of the expenditures.

Expenditures by Object Summary

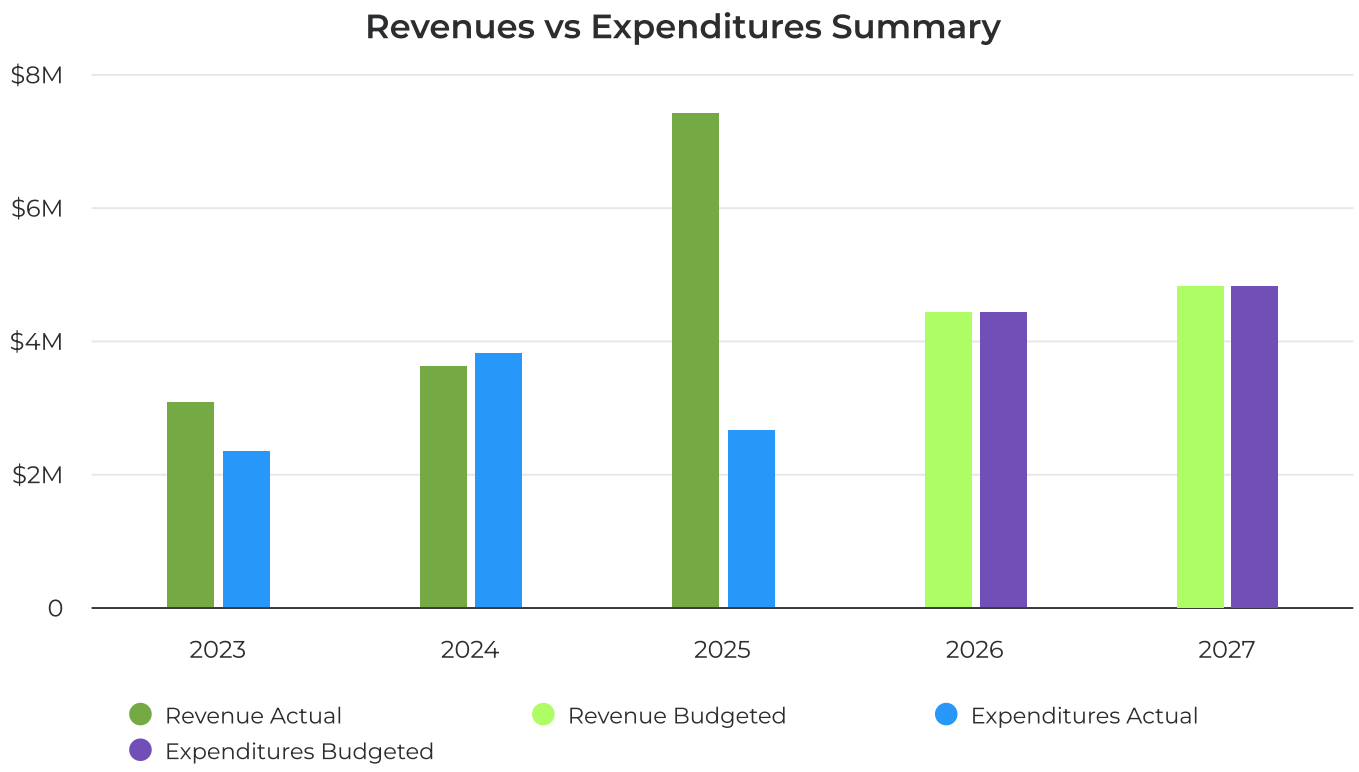
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,055,610	$840,353	$654,797	$751,612	$754,427	$2,815	0.4%
Purch/Contr Services	$696,928	$811,595	$988,681	$690,608	$1,002,755	$312,147	45.2%
Supplies	$165,616	$138,101	$171,194	$260,669	$165,327	-$95,342	-36.6%
Capital Outlays	$280,276	$221,956	$25,858	$252,992	$1,884,200	$1,631,208	644.8%
Other Costs	$0	$550,898	$0	$0	$0	$0	0.0%
Total Expenditures	**$2,198,430**	**$2,562,903**	**$1,840,531**	**$1,955,881**	**$3,806,709**	**$1,850,828**	**94.6%**

Fire Districts

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.

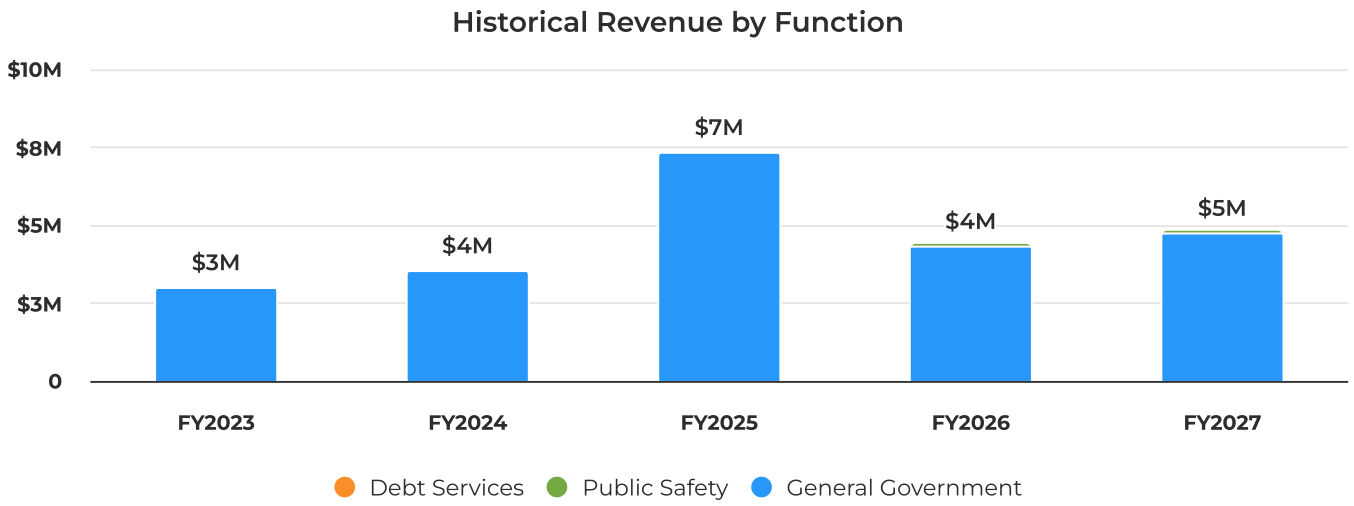
Summary



In the 2027 budget for Fire Districts (Fund 271), both expenditures and revenues are budgeted at $4.8 million, reflecting a 9.15% increase from the 2026 budgeted amounts of $4.4 million for each category. This marks a consistent growth in both revenues and expenditures compared to the previous year.

The largest category in both revenues and expenditures remains balanced, with no actual amounts reported for either year. The equal percentage increase in budgeted revenues and expenditures indicates a maintained alignment between expected income and planned spending for 2027.

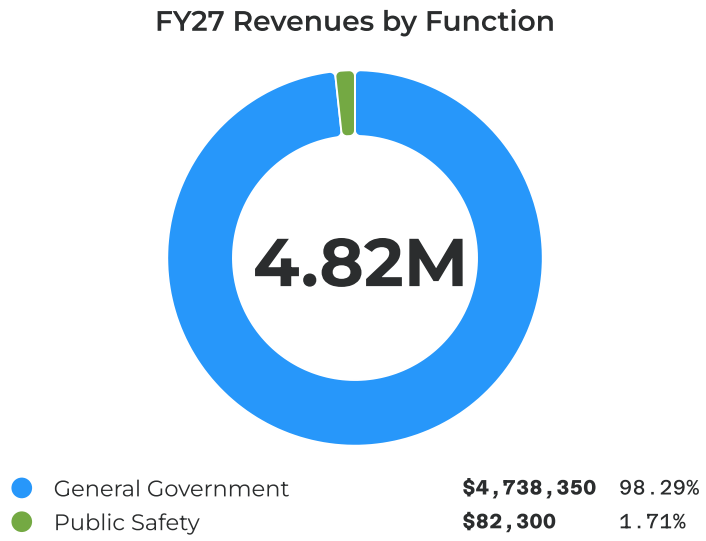
Revenues by Function



The total revenue for Fire Districts (Fund 271) in FY2027 is $4.8 million, reflecting a 9.15% increase from the FY2026 total of $4.4 million. The largest revenue category remains General Government, which accounts for 98.29% of the total in FY2027 with $4.7 million. This represents a $401,500 increase or 9.26% growth compared to FY2026, when General Government revenue was $4.3 million.

Public Safety revenue in FY2027 is $82,300, making up 1.71% of the total revenue. This is an increase of $2,800 or 3.52% from the FY2026 amount of $79,500. Debt Services revenue remains at $0 for both years.

Overall, the FY2027 budget shows growth in both General Government and Public Safety revenues, contributing to the total revenue increase of 9.15% from the previous year.

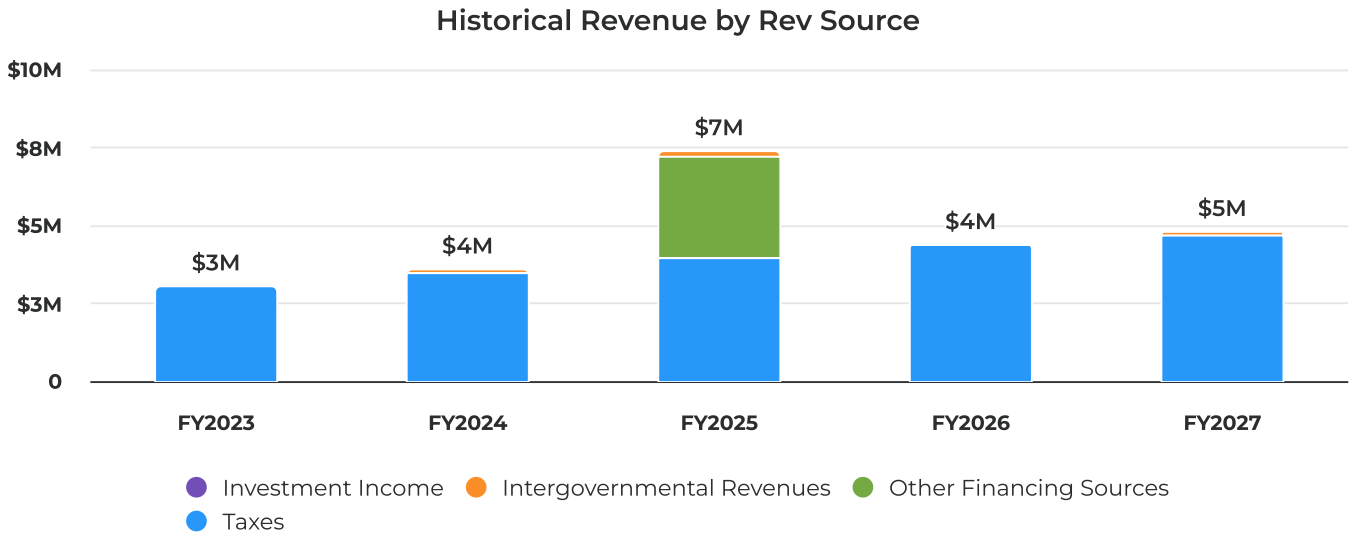


For the Fire Districts (Fund 271) in the fiscal year, General Government accounts for $4.7 million, representing 98.29% of the total revenue by function. Public Safety contributes $82,300, which is 1.71% of the total revenue.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$2,960,793	$3,525,640	$7,295,349	$4,336,850	$4,738,350	$401,500	9.3%
Public Safety	$81,641	$68,687	$99,283	$79,500	$82,300	$2,800	3.5%
Debt Services	$23,170	$3,301	$0	$0	$0	$0	0.0%
Total Revenues	**$3,065,604**	**$3,597,628**	**$7,394,632**	**$4,416,350**	**$4,820,650**	**$404,300**	**9.2%**

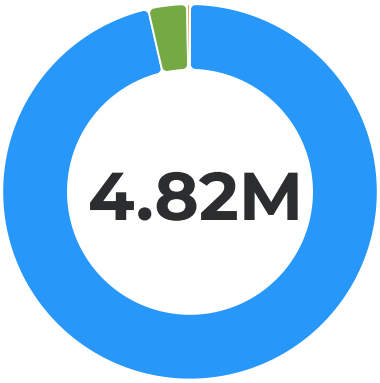
Revenues by Rev Source



The total revenue for Fire Districts (Fund 271) in FY2027 is $4.8 million, reflecting a 9.15% increase from the FY2026 total of $4.4 million. Taxes remain the largest revenue source, amounting to $4.6 million or 96.42% of the total, which is a $251,500 increase representing a 5.72% growth from the previous year.

Intergovernmental Revenues show a significant increase to $160,800, accounting for 3.34% of total revenue. This is an increase of $155,800, or 3,116%, compared to FY2026. Investment Income decreases to $12,000, making up 0.25% of total revenue, which is a $3,000 decline or 20% decrease from the prior year. Other Financing Sources remain at $0, consistent with the previous year.

FY27 Revenues by Rev Source



Taxes	**$4,647,850**	96.42%
Intergovernmental Revenues	**$160,800**	3.34%
Investment Income	**$12,000**	0.25%

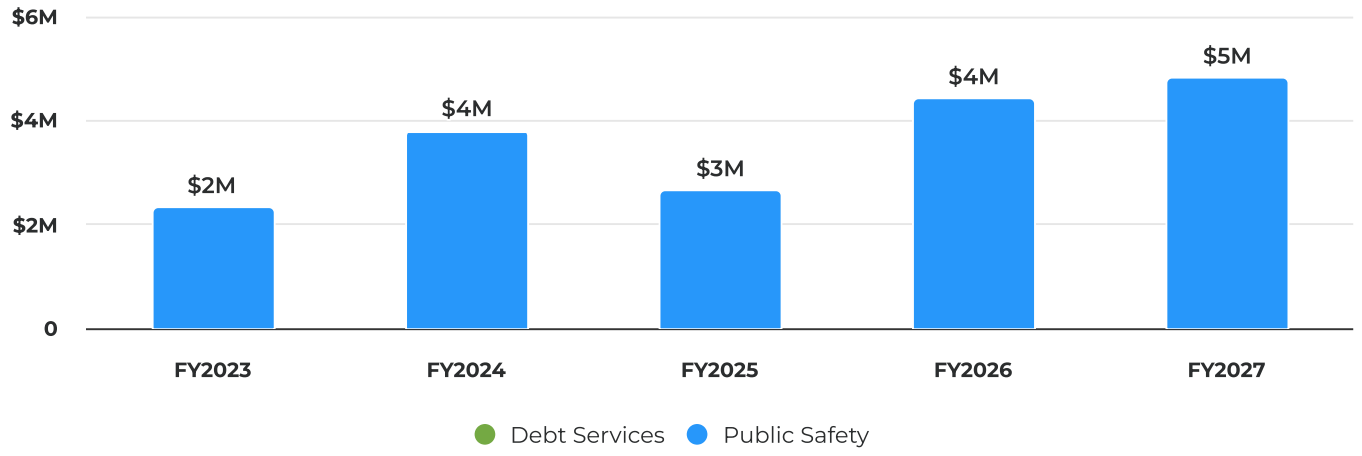
For the Fire Districts (Fund 271) in the fiscal year, the revenue by source is primarily composed of Taxes, which amount to $4.6 million and represent 96.42% of the total revenue. Intergovernmental Revenues contribute $160,800, accounting for 3.34%. Investment Income makes up $12,000, which is 0.25% of the revenue.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Taxes	$3,032,814	$3,448,757	$3,965,576	$4,396,350	$4,647,850	$251,500	5.7%
Intergovernmental Revenues	$9,621	$144,778	$188,723	$5,000	$160,800	$155,800	3,116.0%
Investment Income	$23,170	$4,092	$24,804	$15,000	$12,000	-$3,000	-20.0%
Other Financing Sources	$0	$0	$3,215,529	$0	$0	$0	0.0%
Total Revenues	**$3,065,604**	**$3,597,628**	**$7,394,632**	**$4,416,350**	**$4,820,650**	**$404,300**	**9.2%**

Expenditures by Function

Historical Expenditures by Function

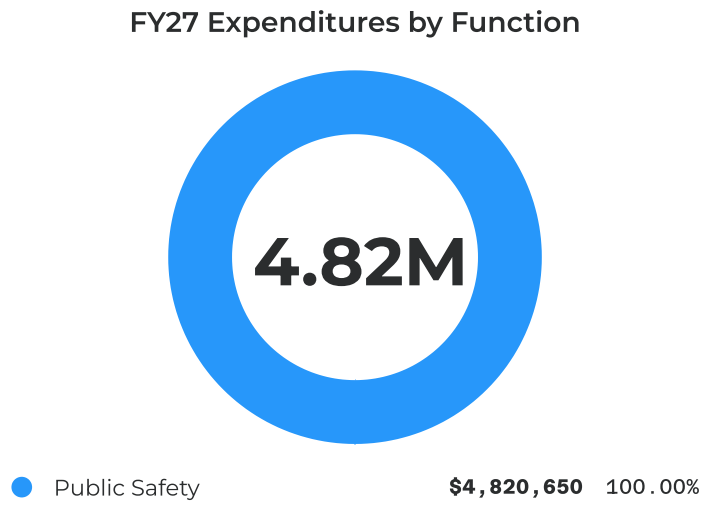


In FY2027, the total expenditures for Fire Districts (Fund 271) are budgeted at $4.8 million, representing a 9.15% increase from the FY2026 total of $4.4 million. Public Safety remains the largest and sole expenditure category,

accounting for 100% of the total budget in both years.

Public Safety expenditures in FY2027 are $4.8 million, which is an increase of $404,250 or 9.15% compared to FY2026. There are no expenditures allocated to Debt Services in either year.

This continued focus on Public Safety reflects a consistent allocation of resources, with a moderate increase in funding from FY2026 to FY2027 following a significant increase in the previous year.

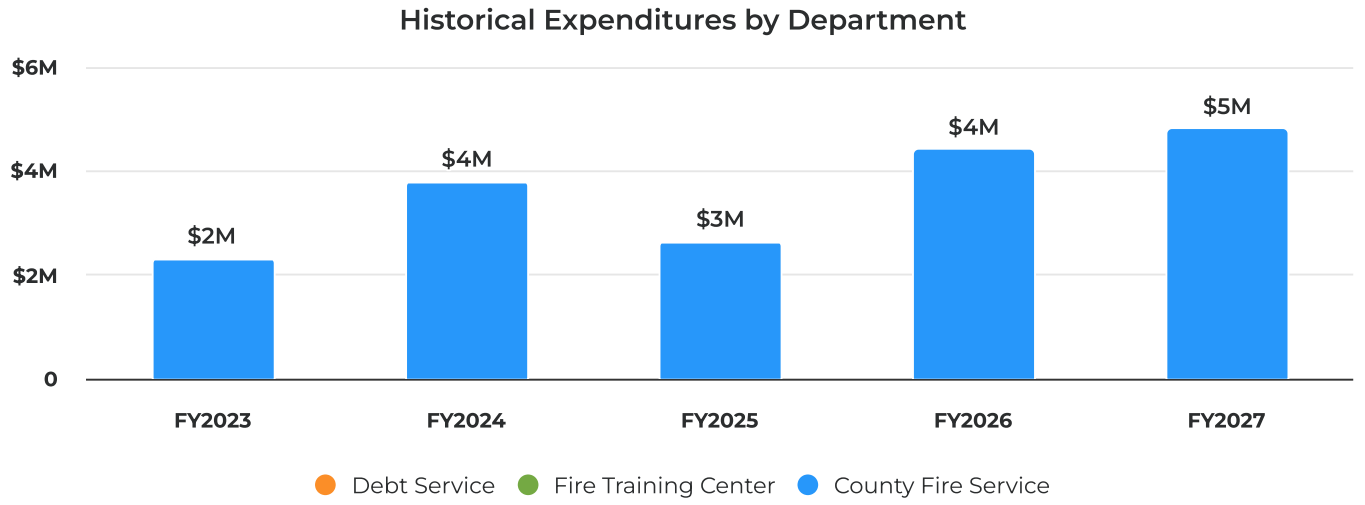


For the Fire Districts (Fund 271), the Fiscal Year Expenditures by Function consist entirely of Public Safety, which amounts to $4.8 million and represents 100% of the total expenditures.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Safety	$2,325,216	$3,795,110	$2,643,586	$4,416,400	$4,820,650	$404,250	9.2%
Debt Services	$1,000	$1,000	$0	$0	$0	$0	0.0%
Total Expenditures	**$2,326,216**	**$3,796,110**	**$2,643,586**	**$4,416,400**	**$4,820,650**	**$404,250**	**9.2%**

Expenditures by Department



In FY2027, the total expenditures for Fire Districts (Fund 271) increased by 9.15% to $4.8 million compared to FY2026's $4.4 million. The County Fire Service remained the largest expenditure category, accounting for 99.78% of the total at $4.8 million, which is an increase of $393,450 or 8.91% from the previous year.

The Fire Training Center, which had no expenditures in FY2026, recorded $10,800 in FY2027, representing 0.22% of the total budget. Debt Service expenditures remained at $0 for both years.

Overall, the County Fire Service continued to dominate the budget with a significant increase, while the Fire Training Center saw a reintroduction of funding after a complete reduction in the prior year.

FY27 Expenditures by Department



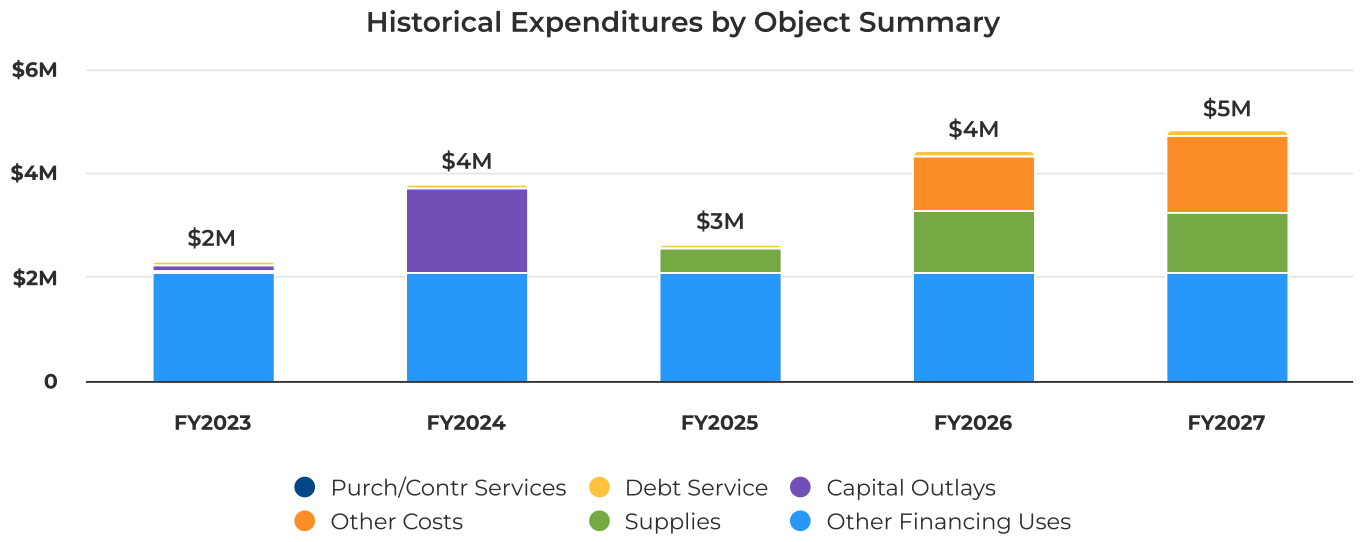
County Fire Service	**$4,809,850**	99.78%
Fire Training Center	**$10,800**	0.22%

For the fiscal year expenditures by department in the Fire Districts (Fund 271), the County Fire Service accounts for $4.8 million, representing 99.78% of the total expenditures. The Fire Training Center comprises $10,800, which is 0.22% of the total expenditures.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
County Fire Service	$2,302,546	$3,771,442	$2,629,192	$4,416,400	$4,809,850	$393,450	8.9%
Fire Training Center	$22,670	$23,668	$14,394	$0	$10,800	$10,800	
Debt Service	$1,000	$1,000	$0	$0	$0	$0	0.0%
Total Expenditures	**$2,326,216**	**$3,796,110**	**$2,643,586**	**$4,416,400**	**$4,820,650**	**$404,250**	**9.2%**

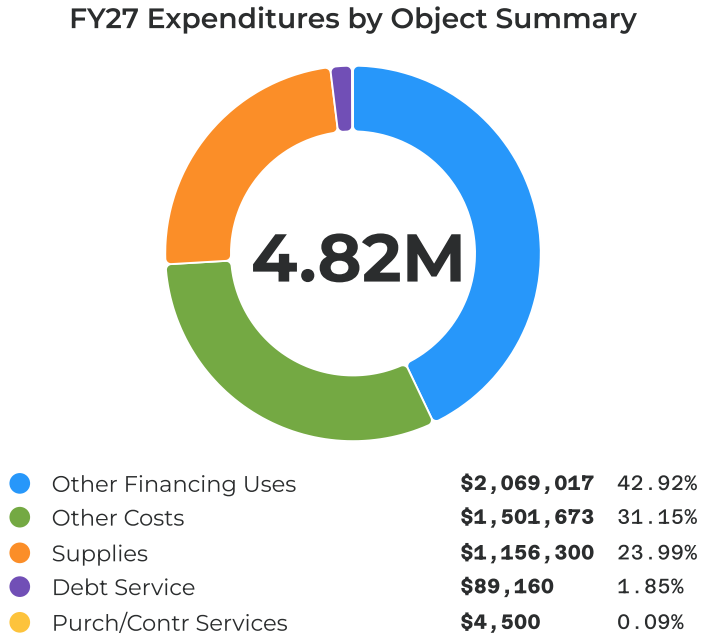
Expenditures by Object Summary



In FY2027, the total expenditures for Fire Districts (Fund 271) increased by 9.15% to $4.8 million compared to FY2026's $4.4 million. The largest expenditure category remained Other Financing Uses at $2.1 million, representing 42.92% of the total, which decreased slightly by $2,008 or 0.1% from the previous year.

Other Costs saw a significant increase, rising by $445,452 or 42.17% to $1.5 million, making up 31.15% of the total expenditures. Supplies, which was the second-largest category in FY2026 at $1.2 million and 27.17% of the total, decreased by $43,700 or 3.64% to $1.2 million in FY2027, accounting for 23.99% of the total.

Debt Service remained relatively stable, increasing marginally by $6 or 0.01% to $89,160, which is 1.85% of the total expenditures. Purchases/Contract Services, which had no expenditures in FY2026, increased to $4,500, representing 0.09% of the total. Capital Outlays remained at $0 for both years.



For the Fire Districts (Fund 271) in the fiscal year, Other Financing Uses accounted for $2.1 million, representing 42.92% of the total expenditures. Other Costs followed with $1.5 million, making up 31.15%. Supplies expenses were $1.2 million,

which is 23.99% of the expenditures. Debt Service amounted to $89,160, or 1.85%, and Purch/Contr Services were $4,500, comprising 0.09% of the total.

Expenditures by Object Summary

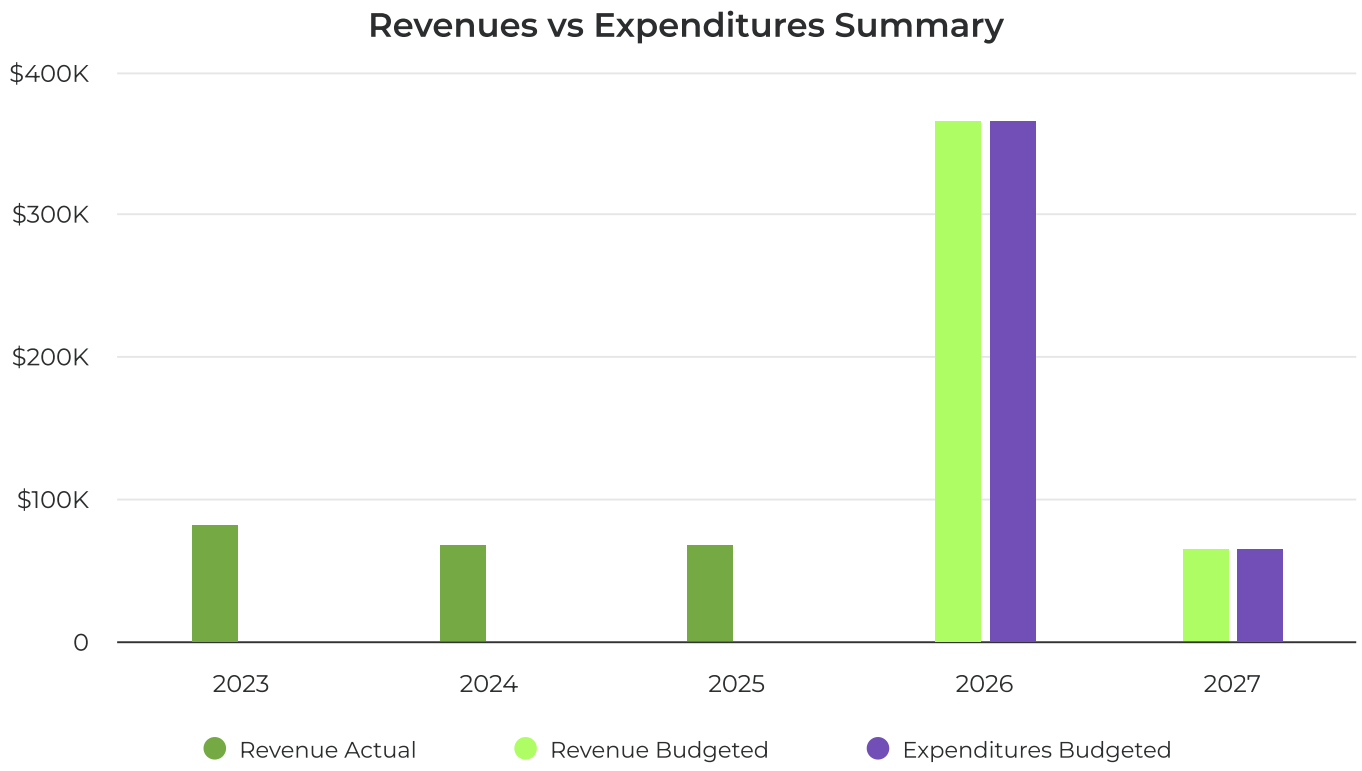
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$16,535	$16,756	$12,156	$0	$4,500	$4,500	
Supplies	$31,142	$6,912	$474,369	$1,200,000	$1,156,300	-$43,700	-3.6%
Capital Outlays	$122,051	$1,620,908	$0	$0	$0	$0	0.0%
Other Costs	$0	$0	$0	$1,056,221	$1,501,673	$445,452	42.2%
Debt Service	$90,159	$90,159	$89,159	$89,154	$89,160	$6	0.0%
Other Financing Uses	$2,066,330	$2,061,375	$2,067,903	$2,071,025	$2,069,017	-$2,008	-0.1%
Total Expenditures	**$2,326,216**	**$3,796,110**	**$2,643,586**	**$4,416,400**	**$4,820,650**	**$404,250**	**9.2%**

Hotel/Motel Fund

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).

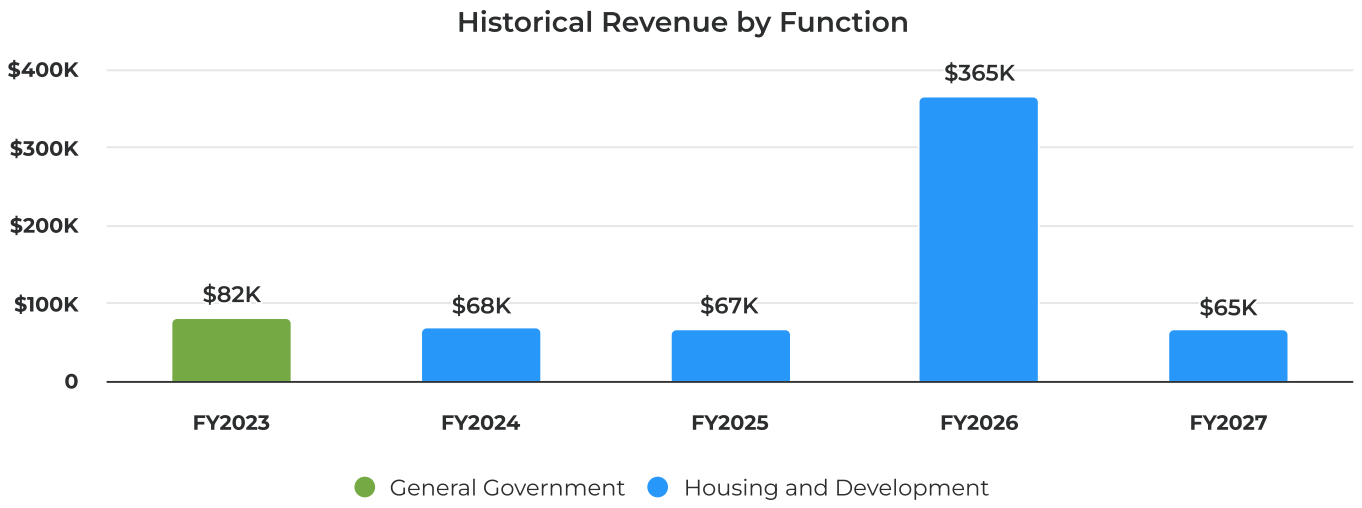
This is a special revenue fund (governmental) and is considerd a non-major fund.

Summary



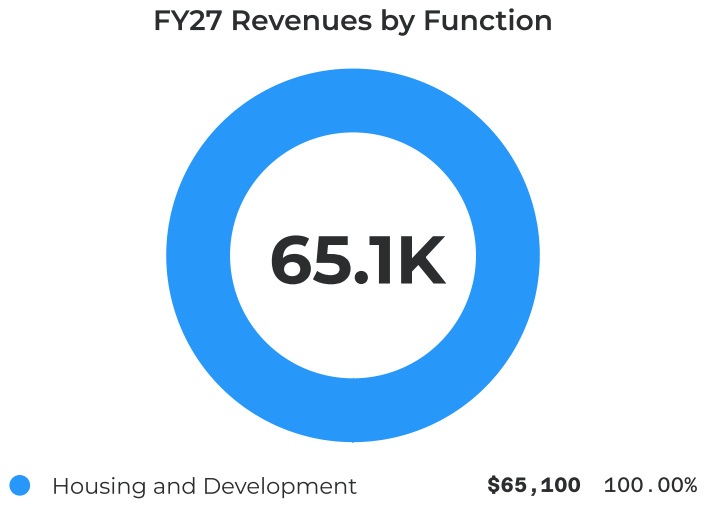
In the 2027 budget for the Hotel/Motel Fund (Fund 275), both expenditures and revenues are budgeted at $65,100. This represents a significant decrease of 82.17% compared to the 2026 budgeted amounts, which were $365,100 for both expenditures and revenues. The budgeted revenues and expenditures remain balanced in 2027, mirroring the previous year's alignment but at a substantially reduced level.

Revenues by Function



In FY2027, the total revenue for the Hotel/Motel Fund (Fund 275) is budgeted at $65,100, representing a significant decrease of 82.17% from the FY2026 total of $365,100. The entire revenue continues to be allocated to the Housing and Development function, which also experiences a substantial decline of $300,000, or 82.17%, down to $65,100 in FY2027 from $365,100 in FY2026.

The General Government function remains at $0, consistent with the previous year. The major change in FY2027 is the sharp reduction in Housing and Development revenue, which was the largest category and accounted for 100% of the total revenue in both years.



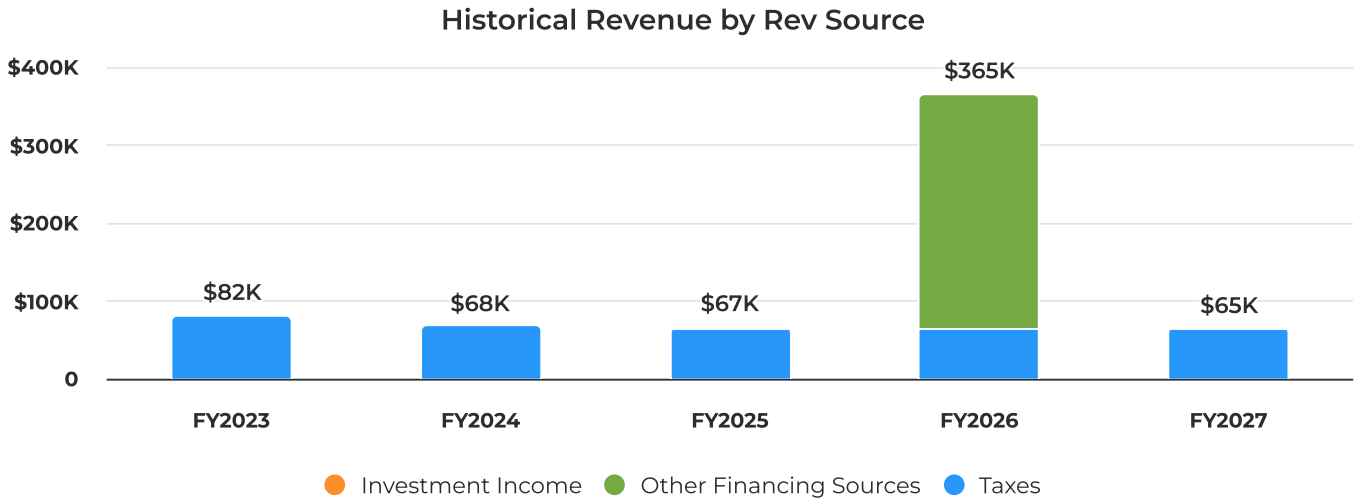
For the Hotel/Motel Fund (Fund 275) in the fiscal year, the total revenue by function is $65,100, which is 100% attributed to Housing and Development.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$81,670	$0	$0	$0	$0	$0	0.0%
Housing and Development	$0	$67,933	$66,878	$365,100	$65,100	-$300,000	-82.2%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Total Revenues	**$81,670**	**$67,933**	**$66,878**	**$365,100**	**$65,100**	**-$300,000**	**-82.2%**

Revenues by Rev Source

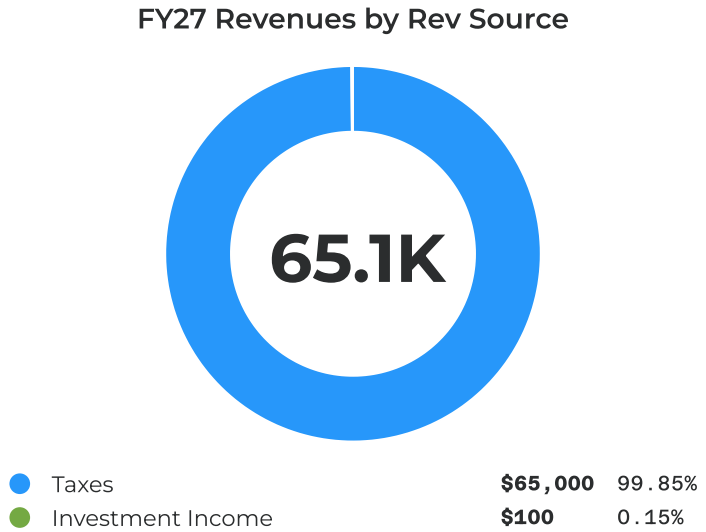


In FY2027, the total revenue for the Hotel/Motel Fund (Fund 275) is budgeted at $65,100, representing a significant decrease of 82.17% from the previous year's total of $365,100.

The largest revenue source in FY2027 is Taxes, which remain steady at $65,000 and now constitute 99.85% of the total revenue. This category shows no change in dollar amount or percentage from FY2026.

Investment Income is budgeted at $100 in FY2027, making up 0.15% of the total revenue, with no change from the previous year.

Other Financing Sources, which was the largest revenue source in FY2026 at $300,000 and 82.17% of the total, is completely absent in FY2027, showing a decrease of $300,000 or 100%.

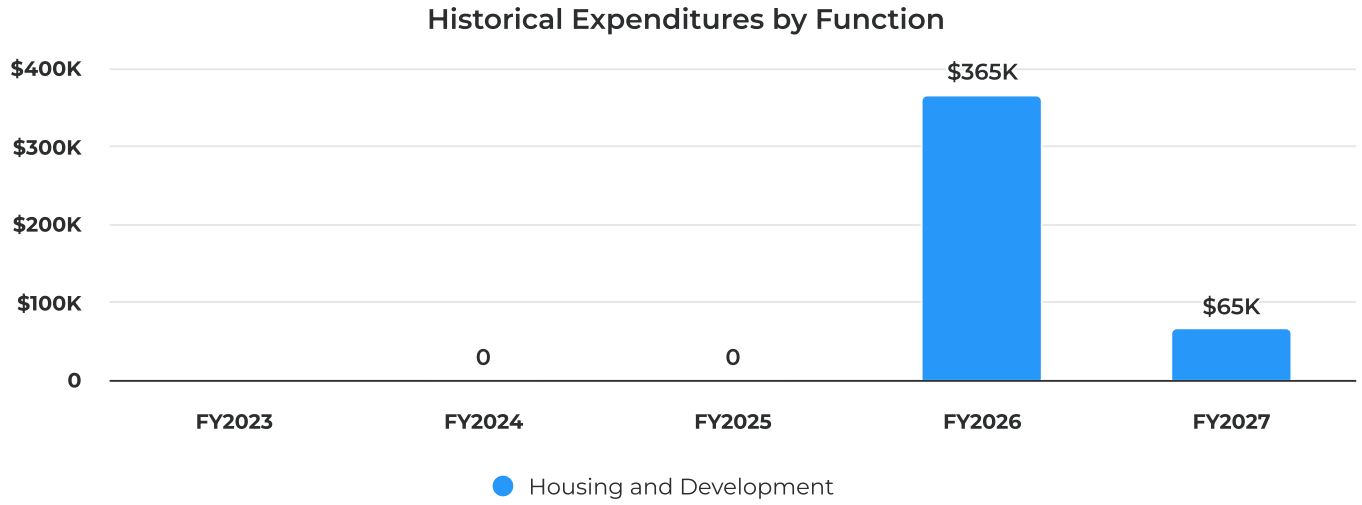


For the Hotel/Motel Fund (Fund 275) fiscal year revenue by revenue source, Taxes account for $65,000, representing 99.85% of the total revenue. Investment Income contributes $100, making up 0.15% of the total revenue.

Revenues by Rev Source

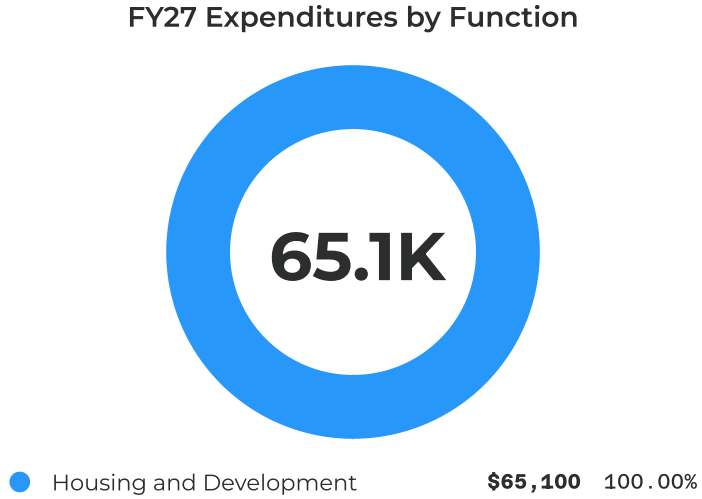
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Taxes	$81,646	$67,879	$64,671	$65,000	$65,000	$0	0.0%
Investment Income	$24	$54	$2,207	$100	$100	$0	0.0%
Other Financing Sources	$0	$0	$0	$300,000	$0	-$300,000	-100.0%
Total Revenues	**$81,670**	**$67,933**	**$66,878**	**$365,100**	**$65,100**	**-$300,000**	**-82.2%**

Expenditures by Function



In FY2027, the total expenditures for the Hotel/Motel Fund (Fund 275) are budgeted at $65,100, representing a significant decrease of 82.17% from the previous year's total of $365,100 in FY2026.

The only expenditure category, Housing and Development, also reflects this decrease, with a budget of $65,100 in FY2027, down $300,000 or 82.17% from $365,100 in FY2026. Housing and Development continues to account for 100% of the total expenditures in both years.

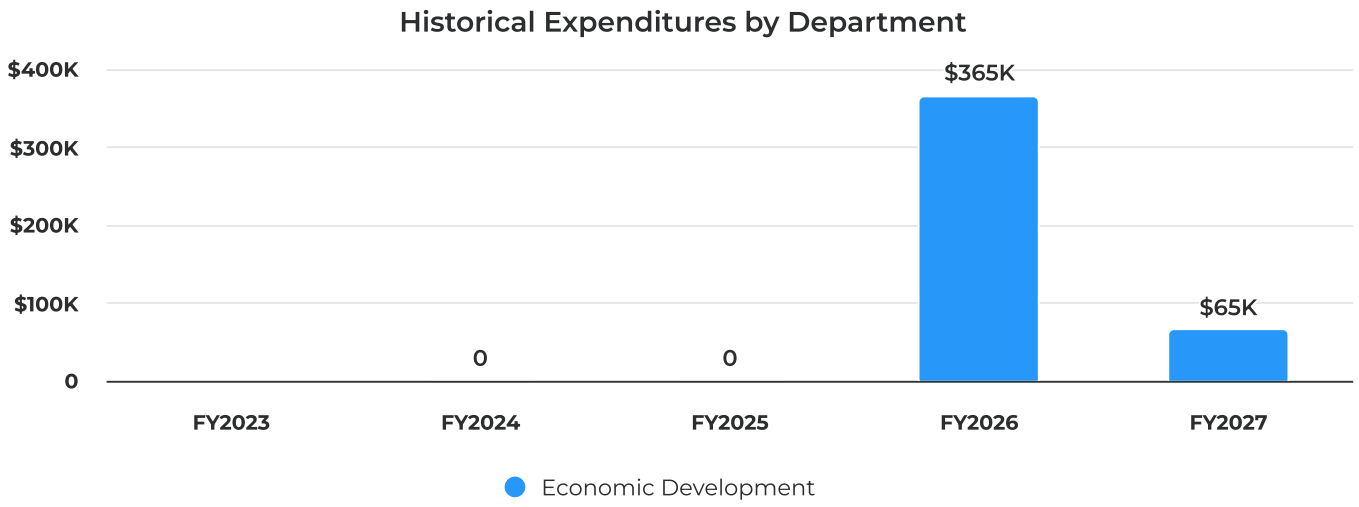


For the Hotel/Motel Fund (Fund 275) in the fiscal year, the total expenditures by function amount to $65,100, with 100% allocated to Housing and Development.

Expenditures by Function

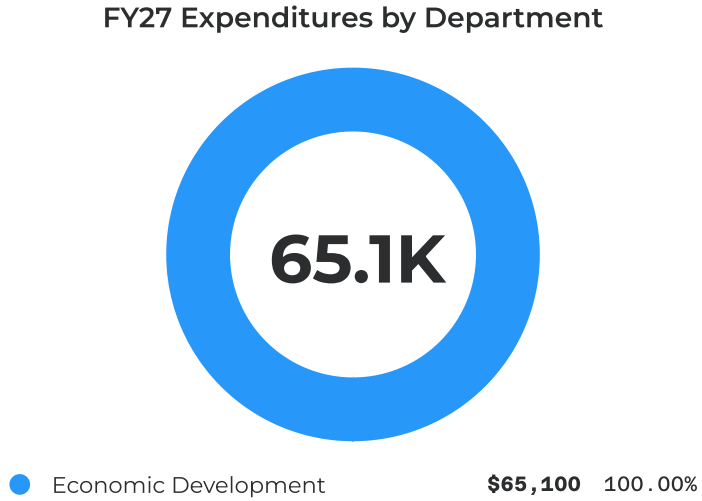
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Housing and Development	$0	$0	$0	$365,100	$65,100	-$300,000	-82.2%
Total Expenditures	**$0**	**$0**	**$0**	**$365,100**	**$65,100**	**-$300,000**	**-82.2%**

Expenditures by Department



In FY2027, the total expenditures for the Hotel/Motel Fund (Fund 275) are budgeted at $65,100, representing a significant decrease of 82.17% from the FY2026 total of $365,100. Economic Development remains the sole department in the budget, accounting for 100% of the total expenditures in both years.

The Economic Development department's budget decreases by $300,000, from $365,100 in FY2026 to $65,100 in FY2027, reflecting the overall reduction in the fund's expenditures. This marks the largest and only change in the department-level expenditures for the fund during this period.

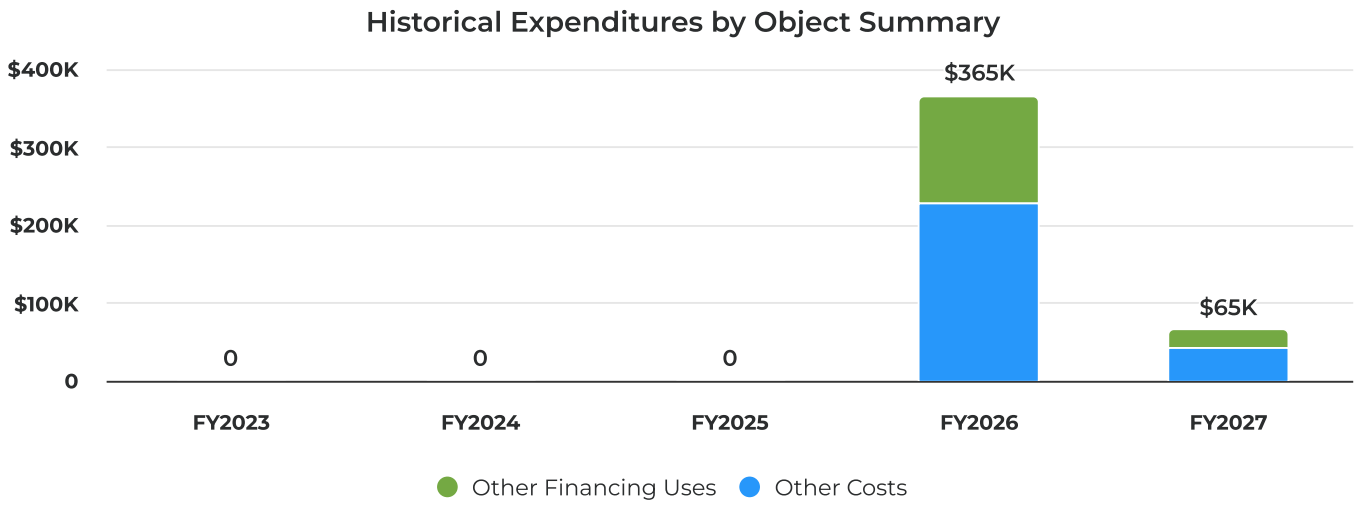


For the Hotel/Motel Fund (Fund 275) fiscal year expenditures by department, the Economic Development category accounts for the entire amount of $65,100, representing 100% of the expenditures.

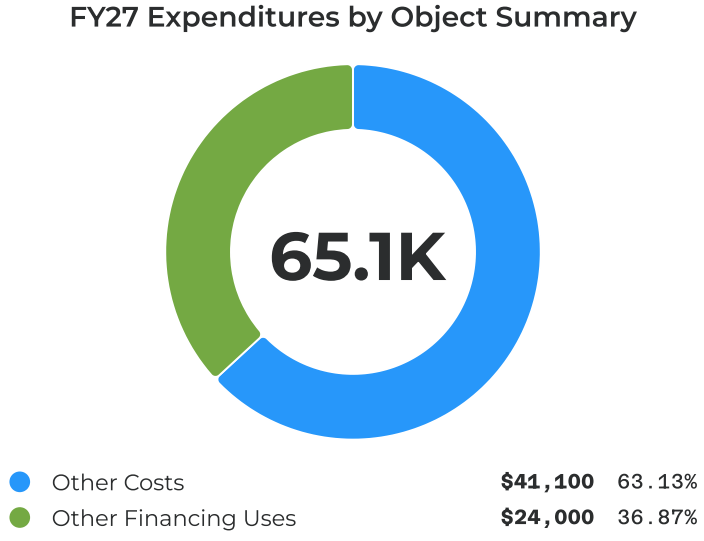
Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Economic Development	$0	$0	$0	$365,100	$65,100	-$300,000	-82.2%
Total Expenditures	**$0**	**$0**	**$0**	**$365,100**	**$65,100**	**-$300,000**	**-82.2%**

Expenditures by Object Summary



The Hotel/Motel Fund (Fund 275) budget for FY2027 totals $65,100, representing a significant decrease of 82.17% from the FY2026 total of $365,100. The largest expenditure category remains Other Costs, which accounts for 63.13% of the FY2027 total at $41,100. This is a decrease of $186,000 or 81.9% compared to the previous year. Other Financing Uses is the second largest category, comprising 36.87% of the FY2027 budget with $24,000, down $114,000 or 82.61% from FY2026. Both major categories show substantial reductions, driving the overall budget decline in FY2027.



In the Hotel/Motel Fund (Fund 275) for the fiscal year, expenditures by object are divided into two categories. Other Costs account for $41,100, representing 63.13% of the total expenditures. Other Financing Uses make up $24,000, which is 36.87% of the total expenditures.

Expenditures by Object Summary

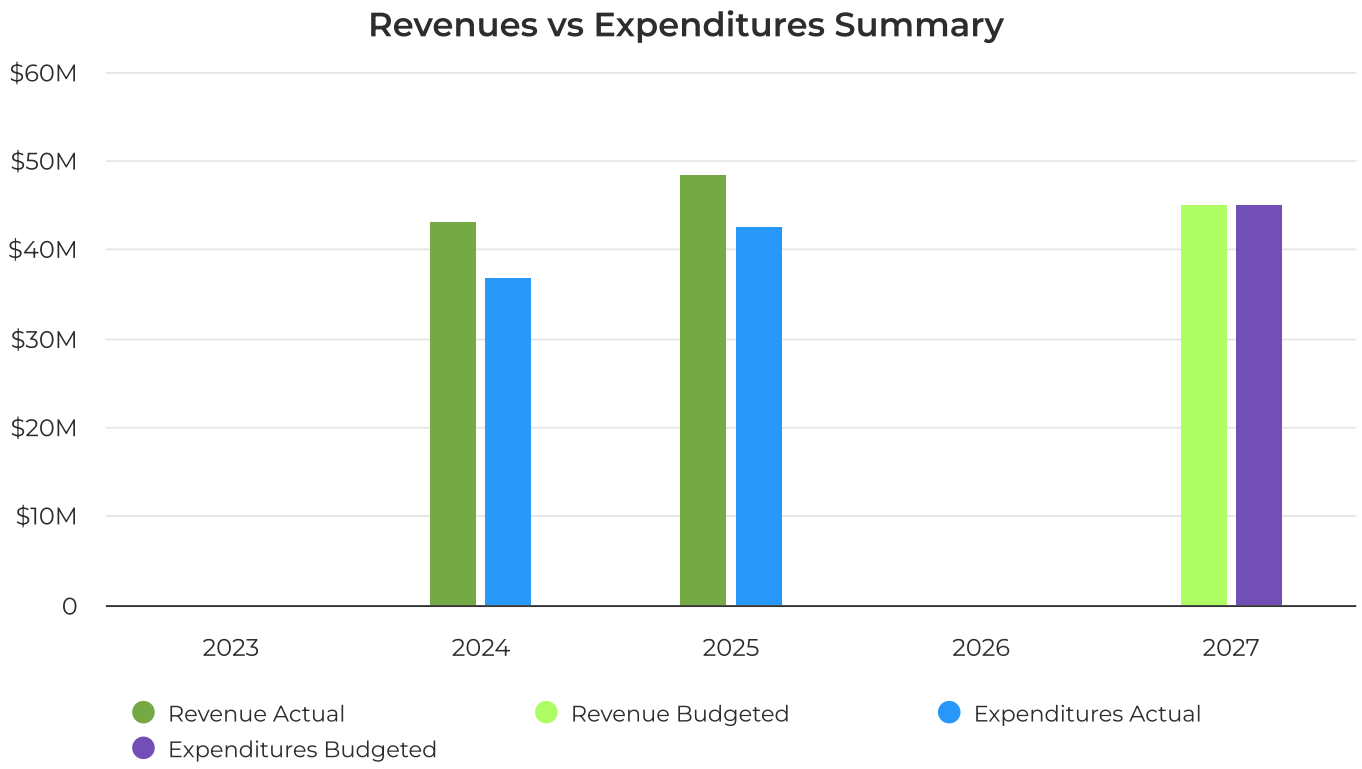
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Costs	$0	$0	$0	$227,100	$41,100	-$186,000	-81.9%
Other Financing Uses	$0	$0	$0	$138,000	$24,000	-$114,000	-82.6%
Total Expenditures	**$0**	**$0**	**$0**	**$365,100**	**$65,100**	**-$300,000**	**-82.2%**

Drinking Water Grant

This fund is used for accounting for the monies to be used for drinking water projects and is funded by the American Rescue Plan Act State Fiscal Recovery Fund Drinking Water to Support Increased Population Award. These projects are in conjunction with the City of Covington and Newton County Water and Sewerage Authority.

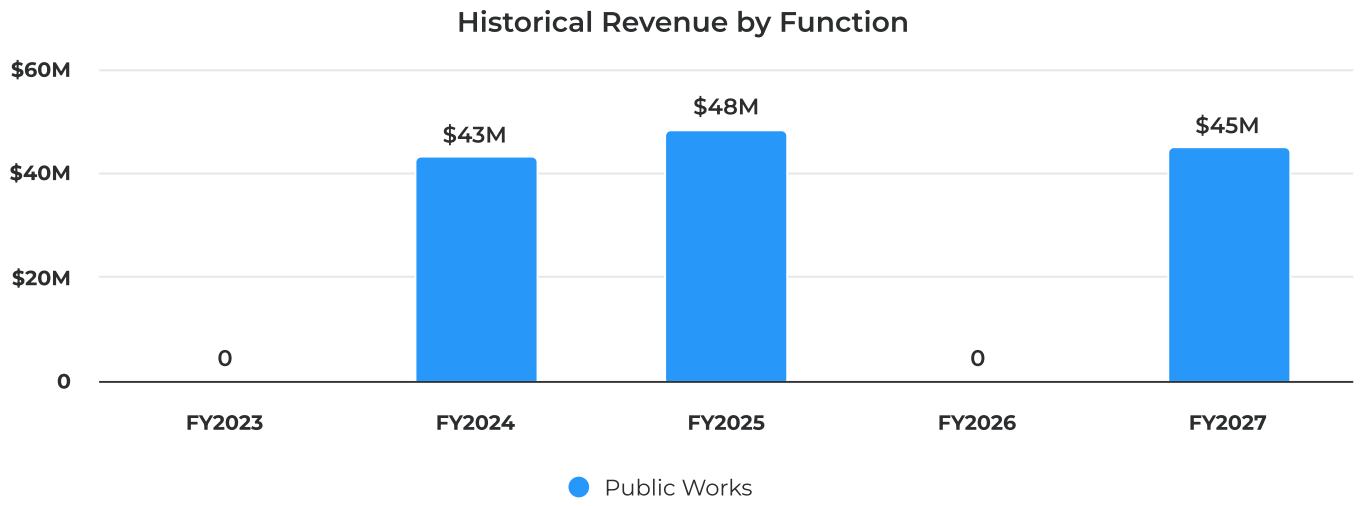
This is a major fund.

Summary



In the 2027 budget for the Drinking Water Grant (Fund 506), both expenditures and revenues are budgeted at $45 million each. This represents a significant increase from the previous year, 2026, where both expenditures and revenues were budgeted at $0. The equal budgeted amounts for expenditures and revenues in 2027 indicate a balanced budget for this fund in that year.

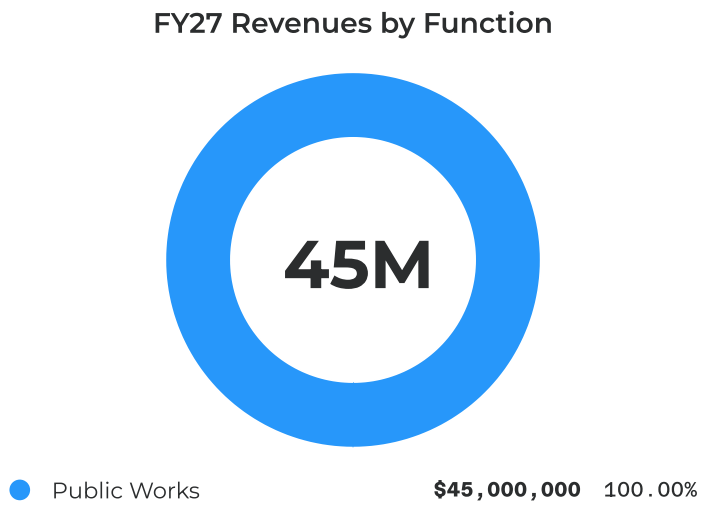
Revenues by Function



In FY2027, the total revenue for the Drinking Water Grant (Fund 506) is budgeted at $45 million, representing a significant increase from the previous year FY2026, which had a total revenue of $0. This marks a 100% increase in total revenue.

The entire revenue in FY2027 is allocated to the Public Works function, amounting to $45 million and accounting for 100% of the total revenue. This is a notable change from FY2026, where Public Works had no revenue, reflecting a $45 million increase or a 100% rise in this category.

Overall, the FY2027 budget shows a substantial introduction of funding to Public Works under the Drinking Water Grant, moving from zero revenue in the prior year to full allocation of the $45 million total revenue.

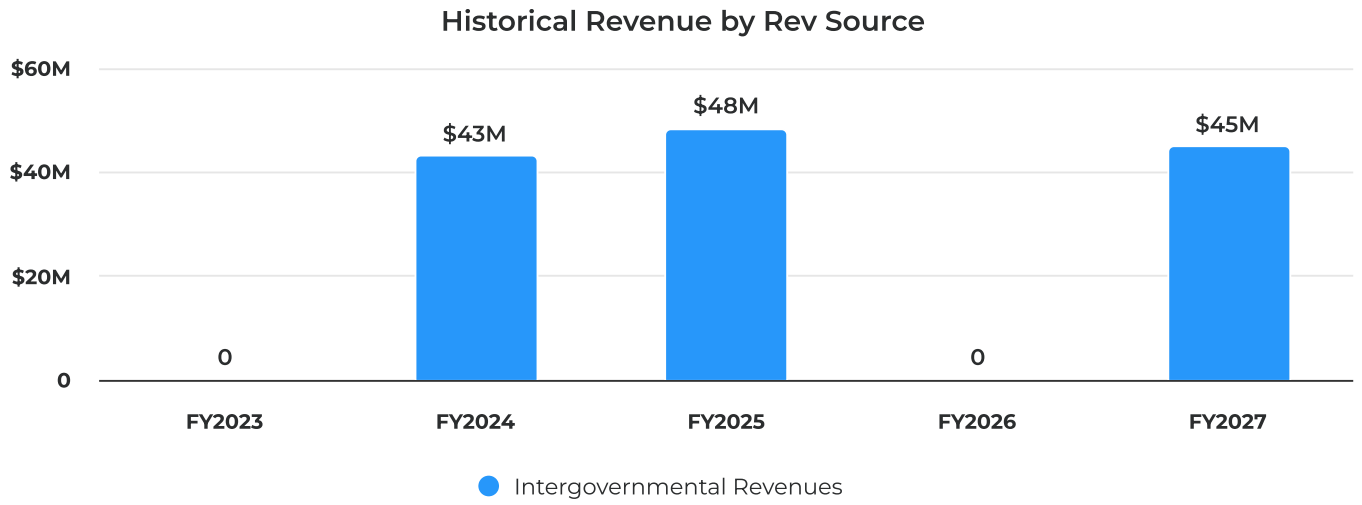


For the Drinking Water Grant (Fund 506) in the fiscal year, the total revenue by function is $45 million, with Public Works accounting for 100% of the revenue.

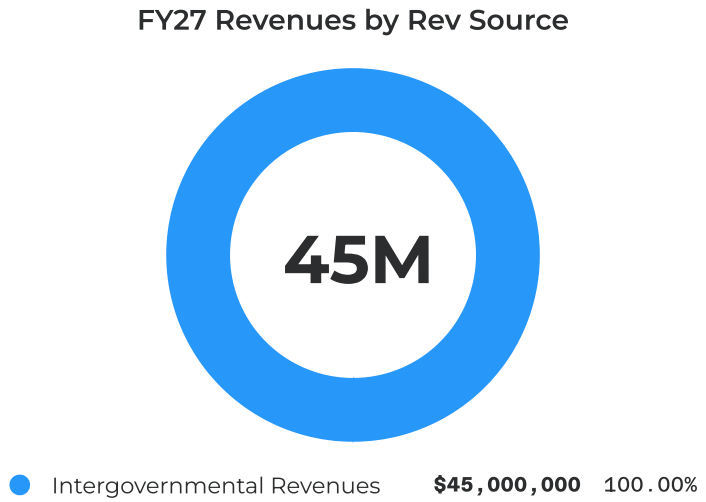
Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Works	$0	$43,029,939	$48,289,928	$0	$45,000,000	$45,000,000	
Total Revenues	**$0**	**$43,029,939**	**$48,289,928**	**$0**	**$45,000,000**	**$45,000,000**	

Revenues by Rev Source



In FY2027, the total revenue for the Drinking Water Grant (Fund 506) is budgeted at $45 million, representing a 100% increase from FY2026, where the total revenue was $0. The entire revenue amount in FY2027 comes from Intergovernmental Revenues, which increased by $45 million from $0 in FY2026 to $45 million, now accounting for 100% of the total revenue. This marks a significant change compared to the previous year, which had no recorded revenue in this category.

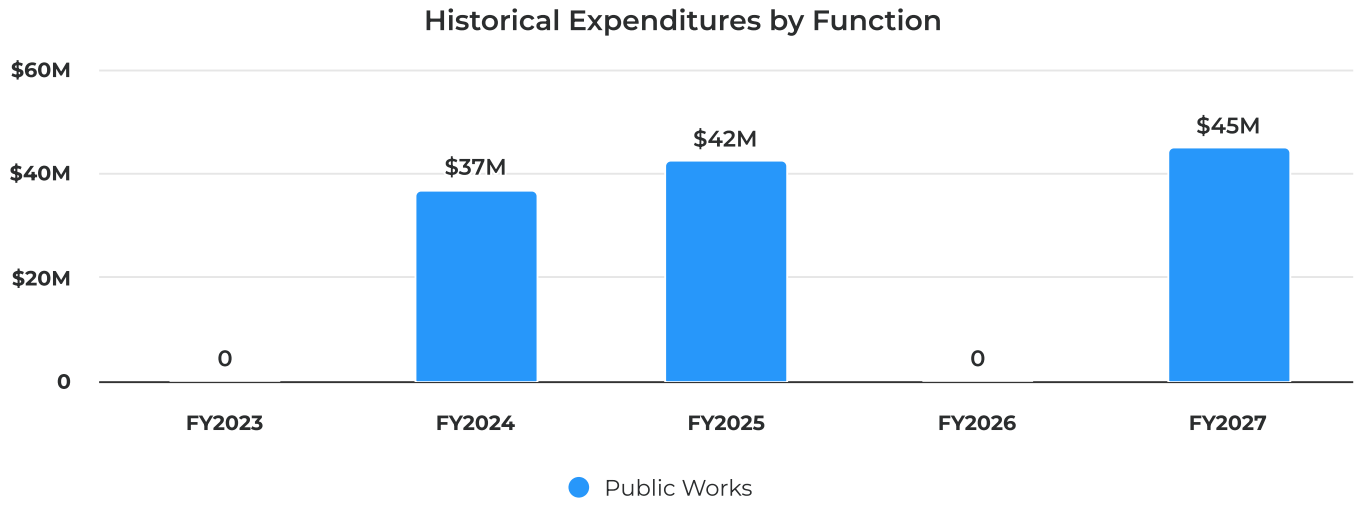


For the Drinking Water Grant (Fund 506) in the fiscal year, the total revenue by source is $45 million, all of which comes from Intergovernmental Revenues, representing 100% of the total revenue.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Intergovernmental Revenues	$0	$43,029,939	$48,289,928	$0	$45,000,000	$45,000,000	
Total Revenues	**$0**	**$43,029,939**	**$48,289,928**	**$0**	**$45,000,000**	**$45,000,000**	

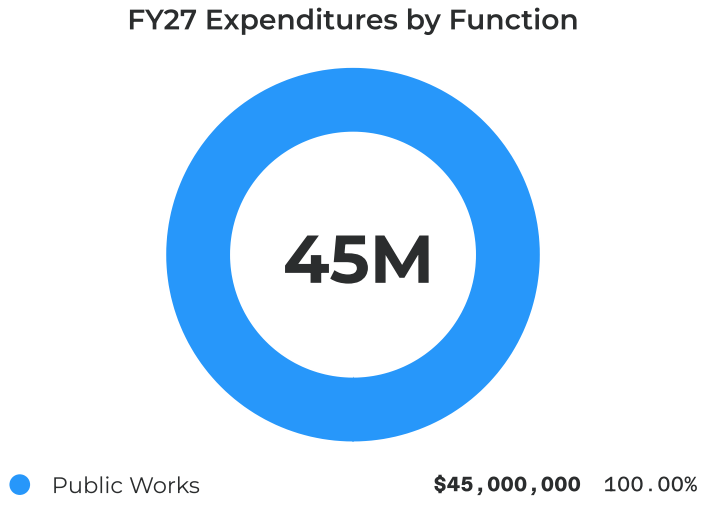
Expenditures by Function



In FY2027, the total expenditures for the Drinking Water Grant (Fund 506) are budgeted at $45 million, representing a 100% increase from the previous year FY2026, which had no expenditures.

The entire budget for FY2027 is allocated to the Public Works function, accounting for 100% of the total expenditures. This marks a significant change from FY2026, where Public Works had no expenditures and represented 0% of the total budget.

This shift highlights a substantial increase of $45 million in Public Works spending from FY2026 to FY2027, which is the largest increase among all functions for the Drinking Water Grant.

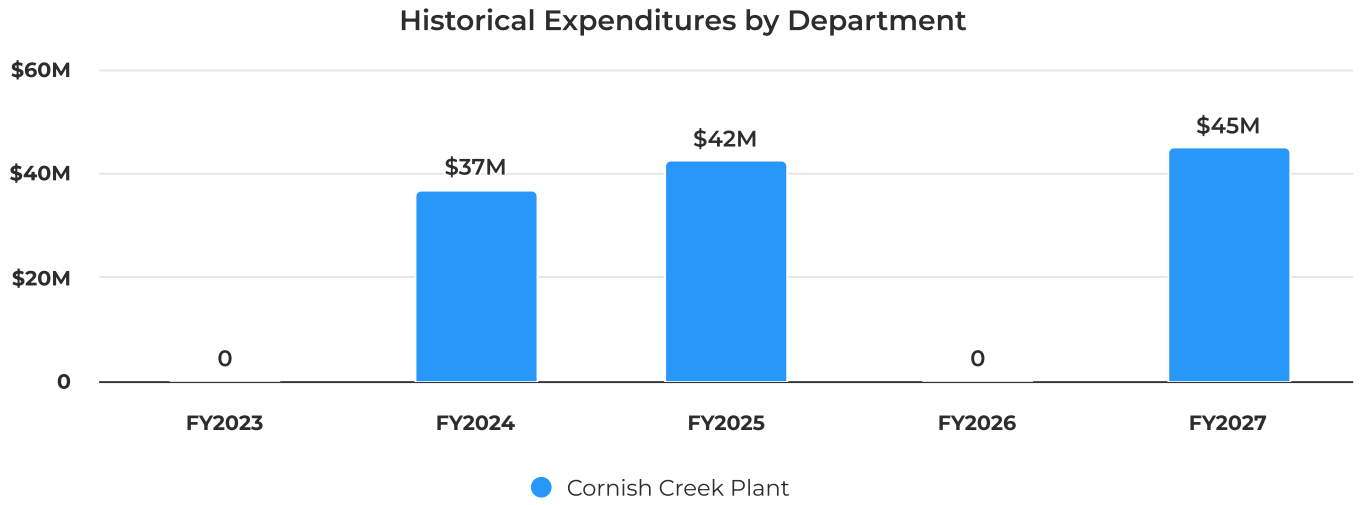


For the Drinking Water Grant (Fund 506) in the fiscal year, the total expenditures by function amount to $45 million, with 100% allocated to Public Works.

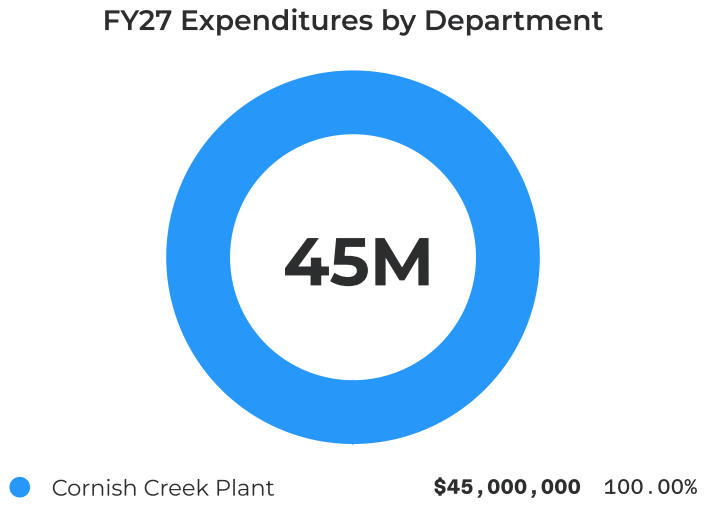
Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Works	$0	$36,810,158	$42,392,193	$0	$45,000,000	$45,000,000	
Total Expenditures	**$0**	**$36,810,158**	**$42,392,193**	**$0**	**$45,000,000**	**$45,000,000**	

Expenditures by Department



In FY2027, the total expenditures for the Drinking Water Grant (Fund 506) increased to $45 million from $0 in FY2026. The Cornish Creek Plant accounted for the entire $45 million, representing 100% of the total expenditures in FY2027. This marks a significant increase of $45 million, or 100%, compared to FY2026 when the Cornish Creek Plant had no expenditures. There were no other departments with expenditures in either year, making the Cornish Creek Plant the sole contributor to the total budget in FY2027.

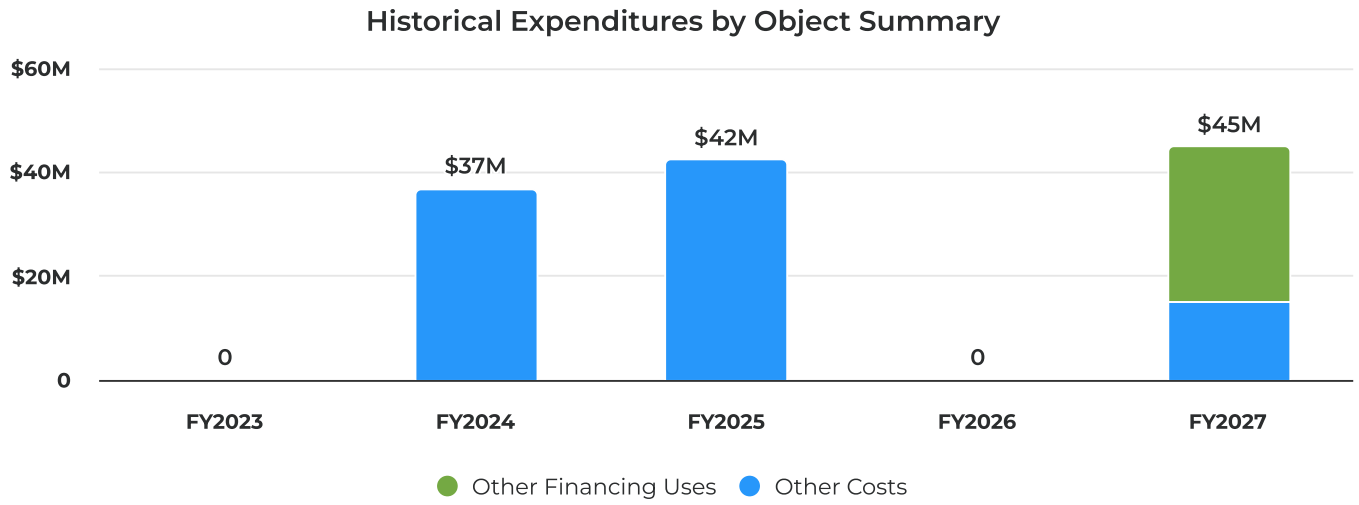


For the Drinking Water Grant (Fund 506) in the fiscal year, the total expenditures by department amount to $45 million, with 100% allocated to the Cornish Creek Plant.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Cornish Creek Plant	$0	$36,810,158	$42,392,193	$0	$45,000,000	$45,000,000	
Total Expenditures	**$0**	**$36,810,158**	**$42,392,193**	**$0**	**$45,000,000**	**$45,000,000**	

Expenditures by Object Summary



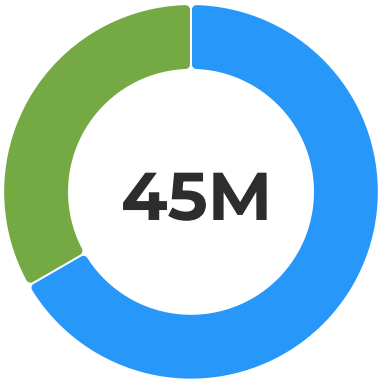
In FY2027, the Drinking Water Grant (Fund 506) budget totals $45 million, marking a significant increase from the previous year's total of $0. This increase is entirely due to the introduction of expenditures in two categories that had no budget allocation in FY2026.

The largest category in FY2027 is Other Financing Uses, which accounts for $30 million or 66.67% of the total budget. This represents an increase of $30 million from FY2026, where this category had no budgeted amount.

Other Costs is the second largest category in FY2027, with a budget of $15 million, making up 33.33% of the total. This category also shows a substantial increase of $15 million compared to FY2026, when it had no allocated funds.

Overall, the FY2027 budget for the Drinking Water Grant (Fund 506) reflects a total increase of $45 million from FY2026, driven entirely by new allocations in Other Financing Uses and Other Costs categories.

FY27 Expenditures by Object Summary



Other Financing Uses	**$30,000,000**	66.67%
Other Costs	**$15,000,000**	33.33%

For the Drinking Water Grant (Fund 506) in the fiscal year, expenditures are divided into two categories. Other Financing Uses account for $30 million, representing 66.67% of the total expenditures. Other Costs make up $15 million, which is 33.33% of the total expenditures.

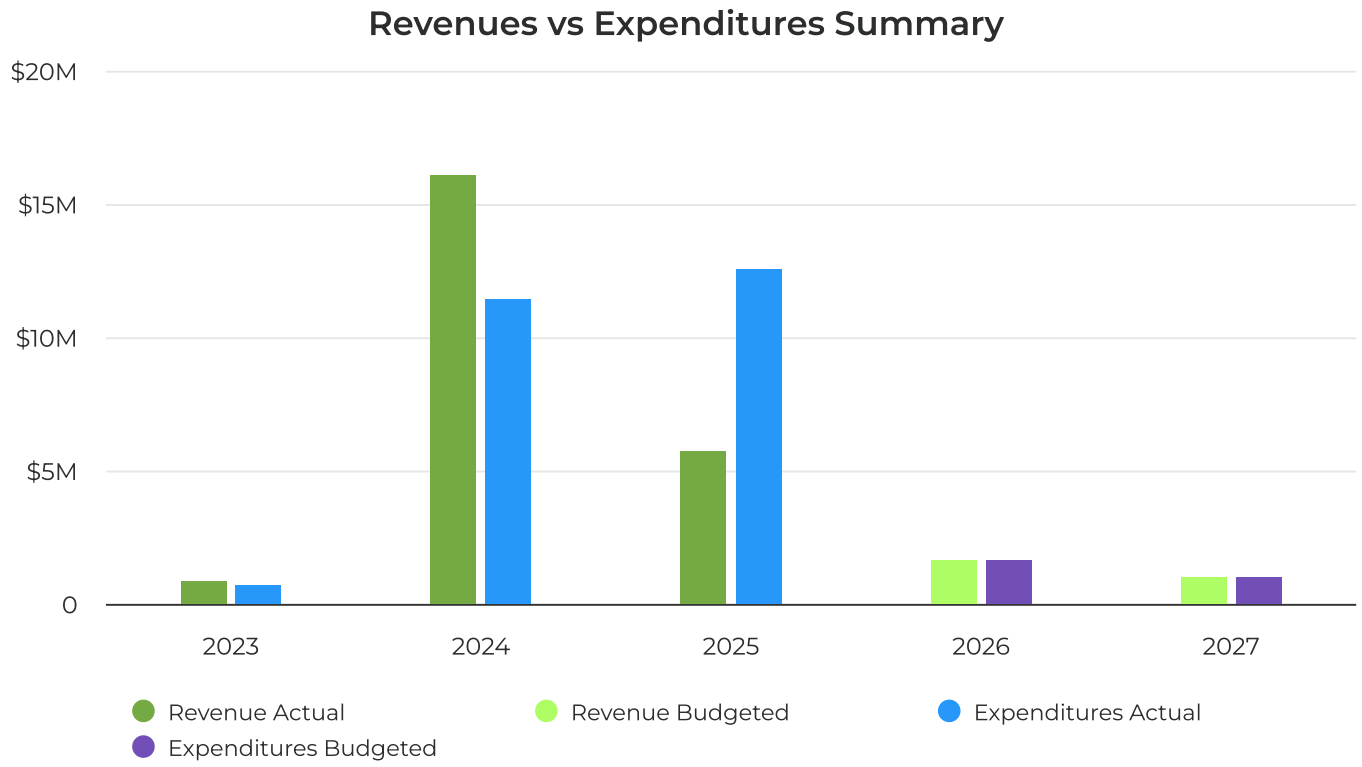
Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Proposed	FY 2026 Budgeted vs. FY 2027 Proposed ($ Change)	FY 2026 Budgeted vs. FY 2027 Proposed (% Change)
Other Costs	$0	$36,810,158	$42,392,193	$0	$15,000,000	$15,000,000	
Other Financing Uses	$0	$0	$0	$0	$30,000,000	$30,000,000	
Total Expenditures	**$0**	**$36,810,158**	**$42,392,193**	**$0**	**$45,000,000**	**$45,000,000**	

Capital Funds

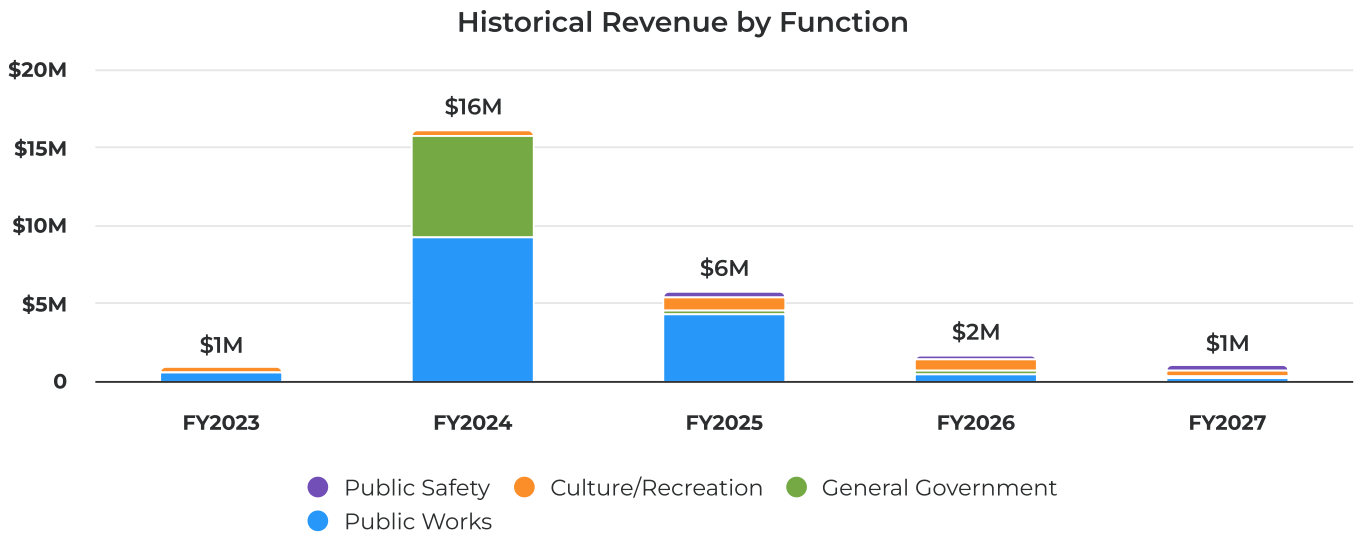
These funds are used to account for financial resources that are used to acquire or construct major general capital assets or facilities. A detailed view of each annually budgeted capital fund can be found by expanding this section.

Summary



In the 2027 budget for Capital Funds, both expenditures and revenues are budgeted at $982,500 each. This represents a decrease of 39.98% from the previous year's budgeted amounts of $1.6 million for both expenditures and revenues. The budgeted revenues and expenditures remain balanced in 2027, mirroring the previous year's budget structure but at a significantly reduced level.

Revenues by Function

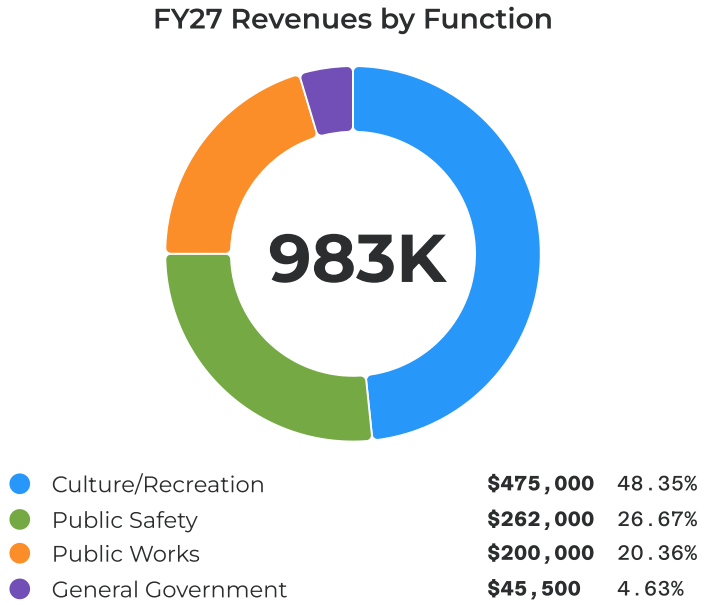


The total revenue for Capital Funds in FY2027 is $982,500, representing a 39.98% decrease from the FY2026 total of $1.6 million. The largest revenue category in FY2027 is Culture/Recreation, which accounts for 48.35% of the total with $475,000. This is a decrease of $175,000 or 26.92% compared to FY2026, when Culture/Recreation was $650,000 and represented 39.71% of the total.

Public Safety is the second largest category in FY2027, contributing $262,000 or 26.67% of the total. This reflects a slight decrease of $10,000 or 3.68% from FY2026, when Public Safety revenue was $272,000 and 16.62% of the total.

Public Works revenue in FY2027 is $200,000, making up 20.36% of the total. This is a 50% decrease of $200,000 from FY2026, when Public Works revenue was $400,000 and 24.43% of the total.

General Government revenue shows the largest percentage decrease in FY2027, falling to $45,500 or 4.63% of the total. This is a decline of $269,500 or 85.56% from FY2026, when General Government revenue was $315,000 and 19.24% of the total.

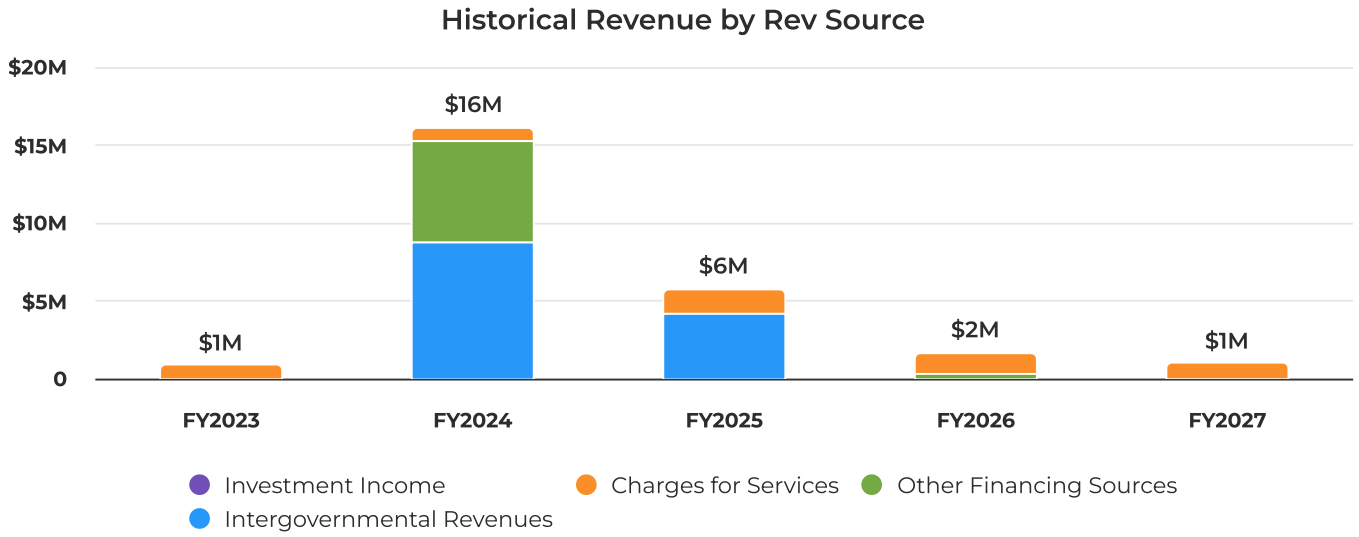


The Capital Funds fiscal year revenue by function is composed of $475,000 from Culture/Recreation, representing 48.35% of the total. Public Safety contributes $262,000, which is 26.67%. Public Works accounts for $200,000, or 20.36%, and General Government provides $45,500, making up 4.63% of the revenue.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$30,034	$6,527,272	$150,837	$315,000	$45,500	-$269,500	-85.6%
Public Safety	$0	$0	$306,789	$272,000	$262,000	-$10,000	-3.7%
Public Works	$492,096	$9,215,647	$4,331,608	$400,000	$200,000	-$200,000	-50.0%
Culture/Recreation	$328,368	$344,289	$938,190	$650,000	$475,000	-$175,000	-26.9%
Total Revenues	**$850,498**	**$16,087,207**	**$5,727,424**	**$1,637,000**	**$982,500**	**-$654,500**	**-40.0%**

Revenues by Rev Source

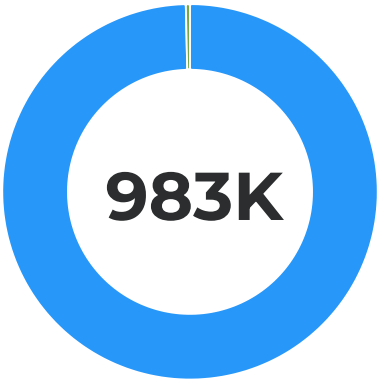


In FY2027, the total revenue for Capital Funds is $982,500, representing a 39.98% decrease from the previous year's total of $1.6 million in FY2026. The largest revenue source in FY2027 is Charges for Services, which accounts for 99.64% of the total at $979,000. This is a significant decrease of $393,000 or 28.64% compared to FY2026, when Charges for Services contributed $1.4 million or 83.81% of the total.

Investment Income in FY2027 is $3,500, making up 0.36% of the total revenue. This amount has decreased by $16,500 or 82.5% from FY2026, when Investment Income was $20,000 or 1.22% of the total. Intergovernmental Revenues remain at $0 in FY2027, consistent with FY2026, where it also accounted for 0% of the total but had decreased by $4.1 million or 100% from prior periods.

Other Financing Sources, which had increased substantially by $189,030 or 337.73% to $245,000 in FY2026, dropped to $0 in FY2027, a 100% decrease from the previous year. This marks a notable reversal in this revenue category.

FY27 Revenues by Rev Source



Charges for Services	$979,000	99.64%
Investment Income	$3,500	0.36%

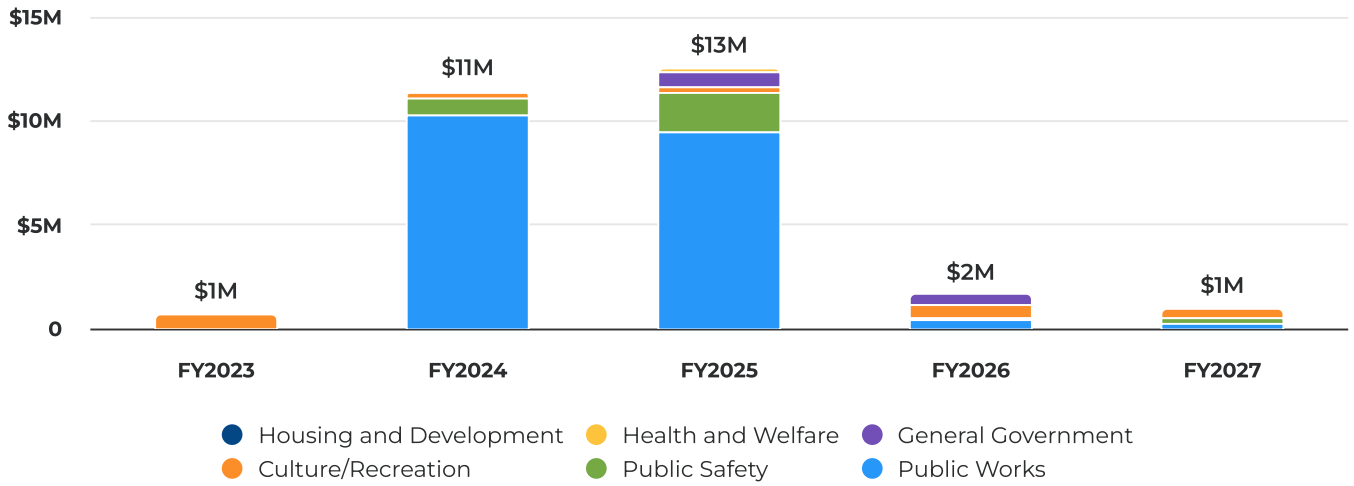
For the Capital Funds in the fiscal year, Charges for Services accounted for $979,000, representing 99.64% of the total revenue by revenue source. Investment Income contributed $3,500, making up 0.36% of the total.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Intergovernmental Revenues	$0	$8,709,205	$4,132,550	$0	$0	$0	0.0%
Charges for Services	$845,766	$876,966	$1,506,681	$1,372,000	$979,000	-$393,000	-28.6%
Investment Income	$4,732	$4,536	$32,224	$20,000	$3,500	-$16,500	-82.5%
Other Financing Sources	$0	$6,496,500	$55,970	$245,000	$0	-$245,000	-100.0%
Total Revenues	**$850,498**	**$16,087,207**	**$5,727,424**	**$1,637,000**	**$982,500**	**-$654,500**	**-40.0%**

Expenditures by Function

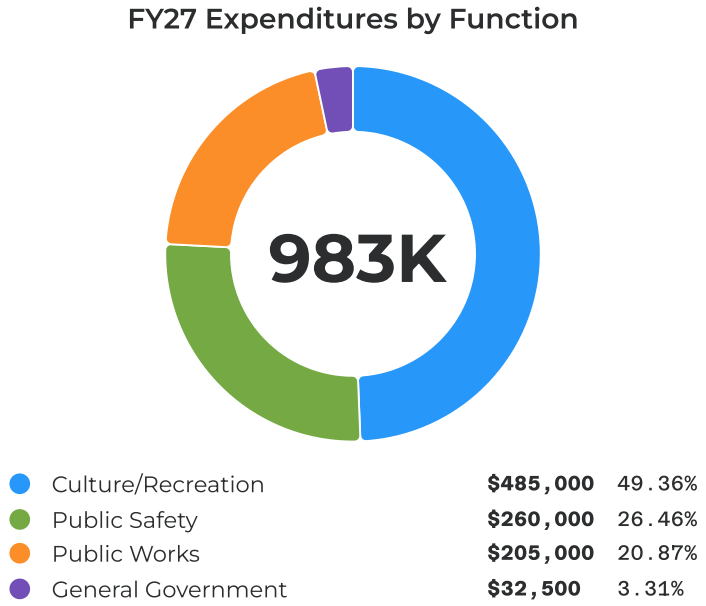
Historical Expenditures by Function



In FY2027, the total capital funds expenditure decreased by 39.98% to $982,500 compared to FY2026's $1.6 million. Culture/Recreation remained the largest category, accounting for 49.36% of the total with $485,000, though this

represents a 25.38% decrease of $165,000 from the previous year. Public Safety saw the largest increase, rising by 116.67% or $140,000 to $260,000, making up 26.46% of the total budget.

Public Works expenditures declined by 48.75% to $205,000, representing 20.87% of the total, down from $400,000 in FY2026. General Government experienced the most significant decrease, dropping 93.04% or $434,500 to $32,500, which is 3.31% of the total budget. Health and Welfare and Housing and Development remained at $0, consistent with the previous year.

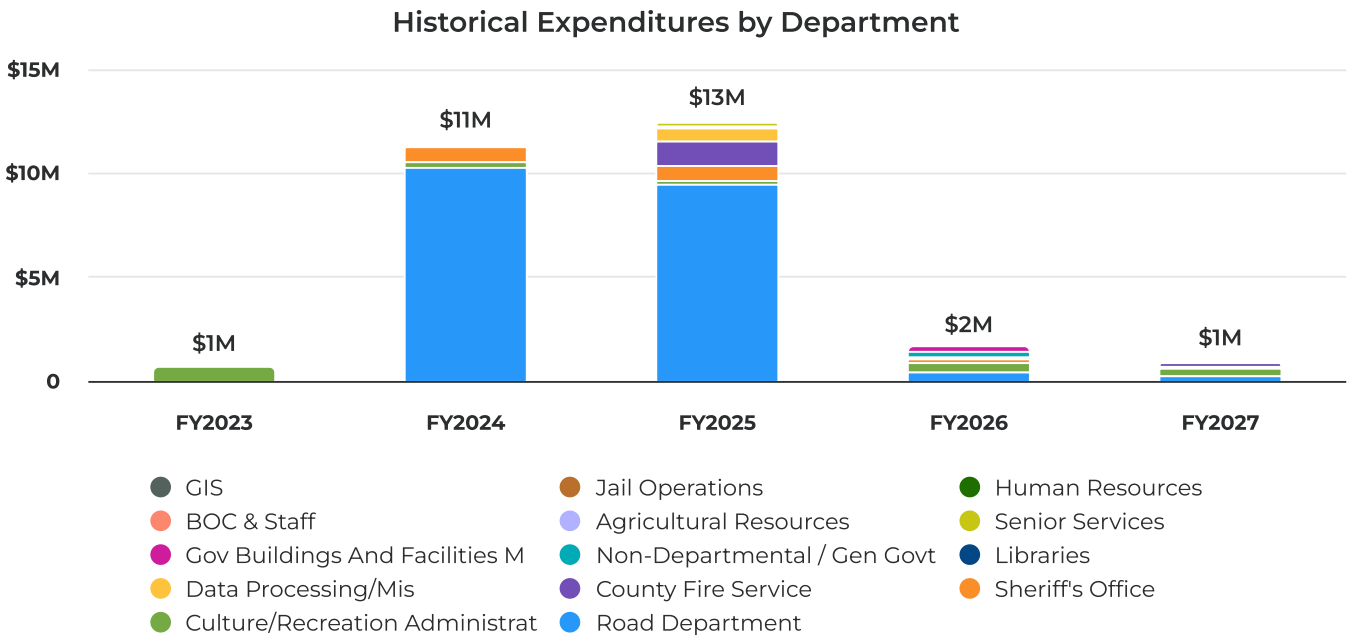


For the Capital Funds in the fiscal year, Culture/Recreation accounts for $485,000, representing 49.36% of the expenditures. Public Safety follows with $260,000, which is 26.46%. Public Works expenditures total $205,000, making up 20.87%, and General Government has the smallest share at $32,500, or 3.31% of the total.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$312	$83,657	$760,059	$467,000	$32,500	-$434,500	-93.0%
Public Safety	$0	$838,870	$1,910,186	$120,000	$260,000	$140,000	116.7%
Public Works	$0	$10,262,003	$9,418,239	$400,000	$205,000	-$195,000	-48.8%
Health and Welfare	$0	$0	$157,574	$0	$0	$0	0.0%
Culture/Recreation	$689,325	$255,895	$247,363	$650,000	$485,000	-$165,000	-25.4%
Housing and Development	$0	$0	$47,000	$0	$0	$0	0.0%
Total Expenditures	**$689,637**	**$11,440,425**	**$12,540,421**	**$1,637,000**	**$982,500**	**-$654,500**	**-40.0%**

Expenditures by Department



In FY2027, the total capital funds expenditures decreased by 39.98% to $982,500 compared to FY2026's $1.6 million. The largest expenditure category remained Culture/Recreation Administration, accounting for 41.22% of the total at $405,000, which is a 19% decrease of $95,000 from the previous year.

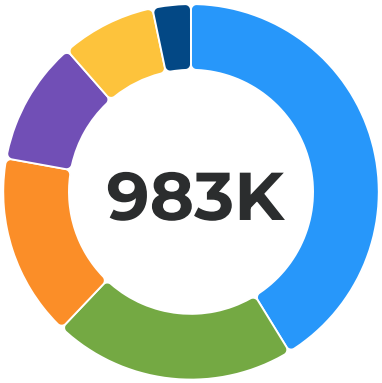
The Road Department's budget was $205,000, representing 20.87% of the total and a significant decrease of 48.75% or $195,000 from FY2026. County Fire Service saw the largest increase, rising from zero to $155,000, making up 15.78% of the total expenditures.

Sheriff's Office expenditures decreased by 12.5% to $105,000, comprising 10.69% of the total. Libraries also experienced a notable reduction of 46.67%, with funding dropping to $80,000 or 8.14% of the total.

Non-Departmental/General Government expenditures declined sharply by 85.36% to $32,500, now representing 3.31% of the total. Gov Buildings and Facilities Maintenance funding was eliminated entirely, decreasing by 100% from $245,000 to zero.

Several departments, including BOC & Staff, Data Processing/MIS, GIS, and Human Resources, maintained zero expenditures in FY2027, consistent with the previous year.

FY27 Expenditures by Department



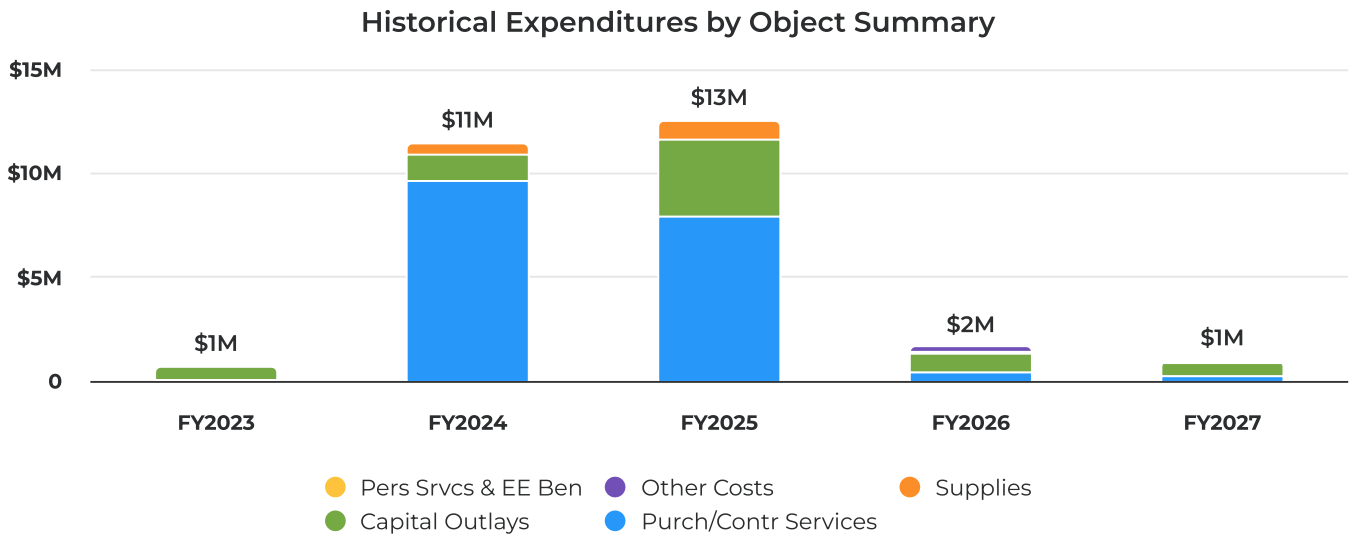
Culture/Recreation Administrat	**$405,000**	41.22%
Road Department	**$205,000**	20.87%
County Fire Service	**$155,000**	15.78%
Sheriff's Office	**$105,000**	10.69%
Libraries	**$80,000**	8.14%
Non-Departmental / Gen Govt	**$32,500**	3.31%

For the fiscal year expenditures by department within Capital Funds, Culture/Recreation Administrat accounts for $405,000, representing 41.22% of the total. The Road Department follows with $205,000, or 20.87%. County Fire Service expenditures total $155,000, making up 15.78%. The Sheriff's Office has $105,000 allocated, which is 10.69%. Libraries receive $80,000, corresponding to 8.14%, and Non-Departmental / Gen Govt expenditures are $32,500, comprising 3.31% of the total.

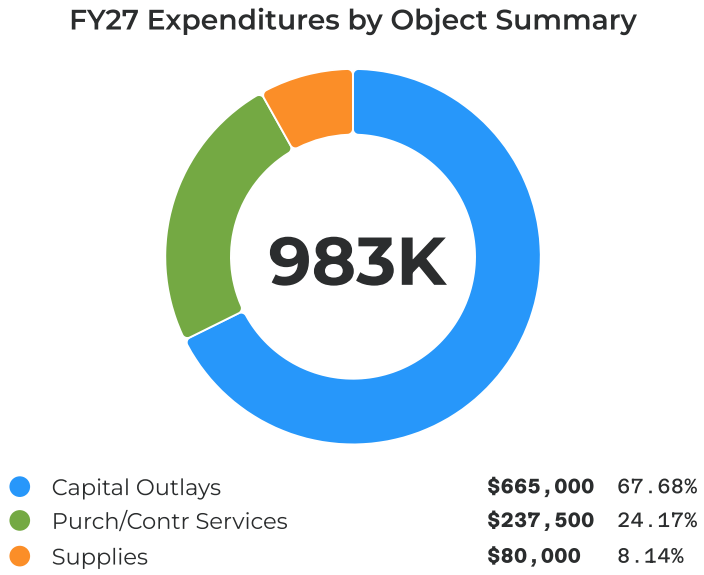
Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-Departmental / Gen Govt	$312	$76,077	$305	$222,000	$32,500	-$189,500	-85.4%
BOC & Staff	$0	$0	$37,400	$0	$0	$0	0.0%
Data Processing/Mis	$0	$0	$604,262	$0	$0	$0	0.0%
GIS	$0	$7,580	$0	$0	$0	$0	0.0%
Human Resources	$0	$0	$36,305	$0	$0	$0	0.0%
Gov Buildings And Facilities M	$0	$0	$81,787	$245,000	$0	-$245,000	-100.0%
Sheriff's Office	$0	$805,206	$683,066	$120,000	$105,000	-$15,000	-12.5%
Jail Operations	$0	$11,238	$0	$0	$0	$0	0.0%
County Fire Service	$0	$22,425	$1,227,121	$0	$155,000	$155,000	
Road Department	$0	$10,262,003	$9,418,239	$400,000	$205,000	-$195,000	-48.8%
Senior Services	$0	$0	$157,574	$0	$0	$0	0.0%
Culture/Recreation Administrat	$656,306	$223,431	$208,223	$500,000	$405,000	-$95,000	-19.0%
Libraries	$33,018	$32,464	$39,140	$150,000	$80,000	-$70,000	-46.7%
Agricultural Resources	$0	$0	$47,000	$0	$0	$0	0.0%
Total Expenditures	**$689,637**	**$11,440,425**	**$12,540,421**	**$1,637,000**	**$982,500**	**-$654,500**	**-40.0%**

Expenditures by Object Summary



In FY2027, the total Capital Funds budget decreased by 39.98% to $982,500 compared to FY2026's $1.6 million. Capital Outlays remained the largest category, accounting for 67.68% of the total at $665,000, which is a 23.12% decrease of $200,000 from the previous year. Purchases and Contract Services represented 24.17% of the budget at $237,500, declining by 40.7% or $163,000. Supplies made up 8.14% with $80,000, down 46.67% or $70,000 from FY2026. Notably, Other Costs, which were $221,500 and 13.53% of the total in FY2026, were eliminated entirely in FY2027, reflecting a 100% decrease. Personnel Services and Employee Benefits remained at zero in both years. Overall, all major expenditure categories experienced decreases, with the complete removal of Other Costs being the most significant change.



For the Capital Funds in the Fiscal Year Expenditures by Object Summary 1, Capital Outlays account for $665,000, representing 67.68% of the total expenditures. Purch/Contr Services make up $237,500, which is 24.17% of the expenditures. Supplies comprise $80,000, or 8.14% of the total.

Expenditures by Object Summary

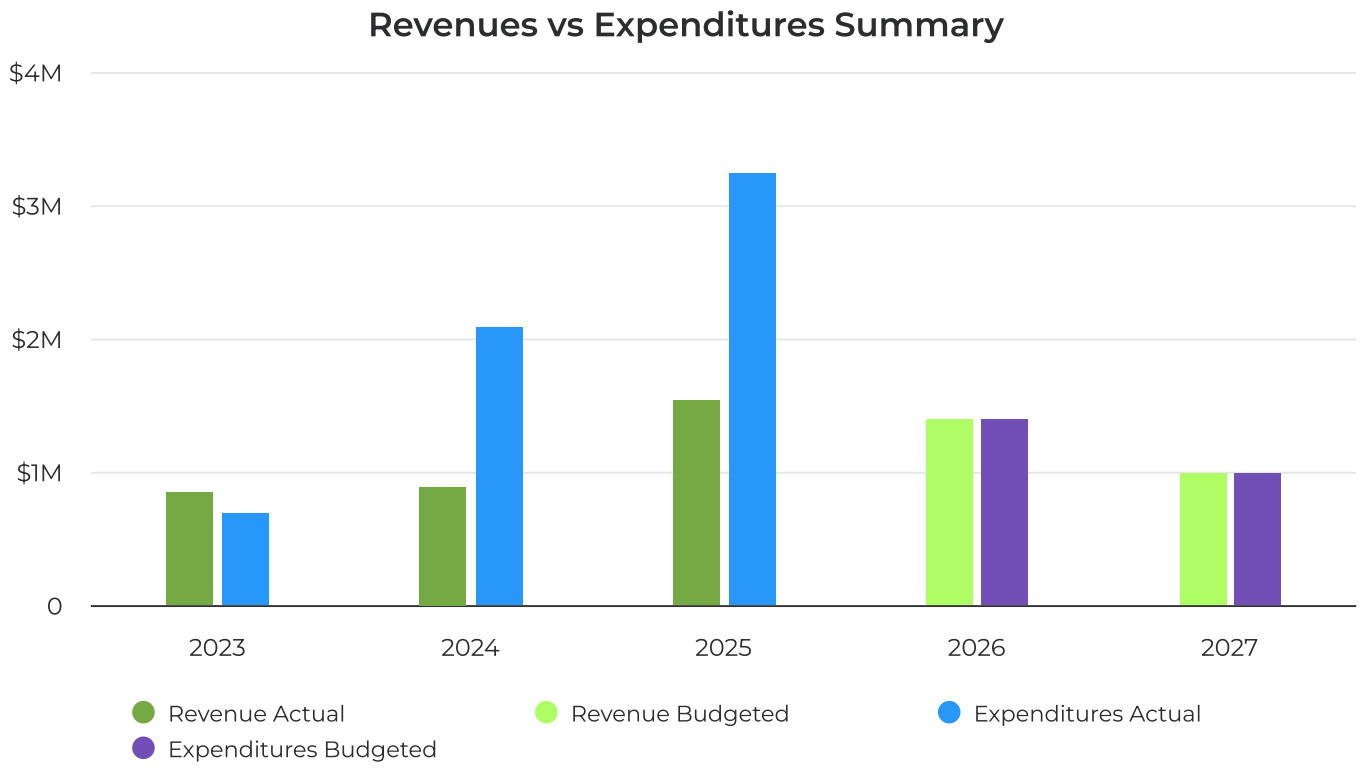
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$0	$39,929	$0	$0	$0	$0	0.0%
Purch/Contr Services	$312	$9,597,603	$7,918,986	$400,500	$237,500	-$163,000	-40.7%
Supplies	$33,018	$512,898	$968,818	$150,000	$80,000	-$70,000	-46.7%
Capital Outlays	$656,306	$1,289,995	$3,652,617	$865,000	$665,000	-$200,000	-23.1%
Other Costs	$0	$0	$0	$221,500	$0	-$221,500	-100.0%
Total Expenditures	**$689,637**	**$11,440,425**	**$12,540,421**	**$1,637,000**	**$982,500**	**-$654,500**	**-40.0%**

Impact Fee

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, animal services, sheriff, fire, admin, and CIE.

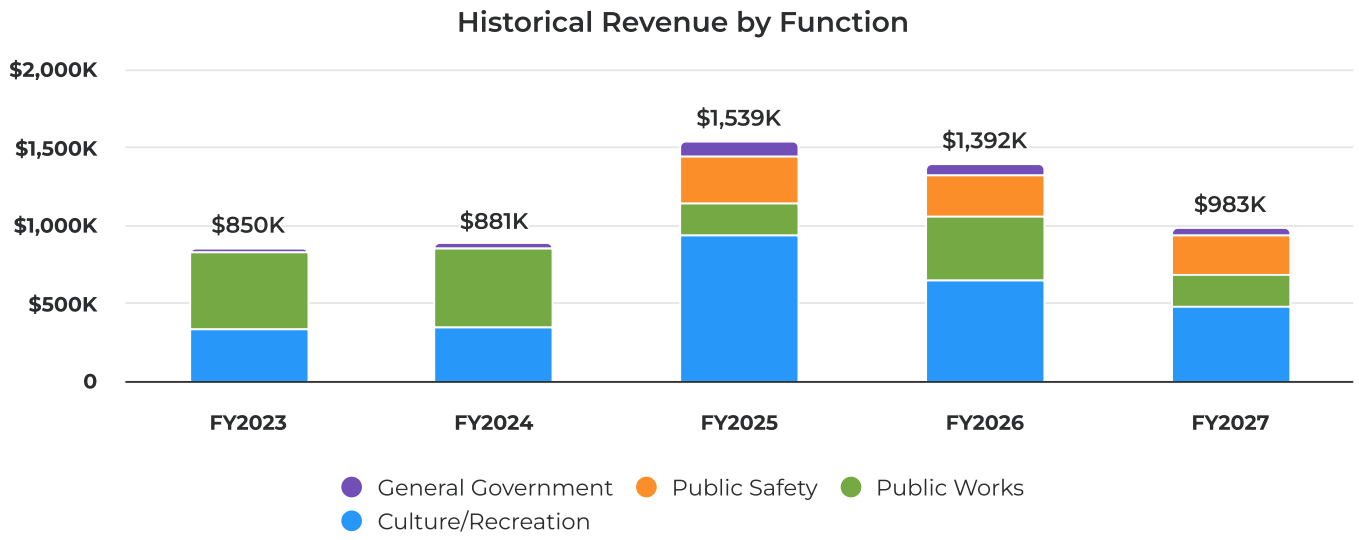
This is a capital fund (governmental) and is considered a major fund.

Summary



In the 2027 budget for the Impact Fee, both expenditures and revenues are budgeted at $982,500, representing a decrease of 29.42% from the previous year's budgeted amount of $1.4 million. This reduction reflects a significant decline in both planned spending and expected revenue compared to 2026. There are no actual revenue or expenditure figures available for 2027, as it is a budget year without actuals reported yet.

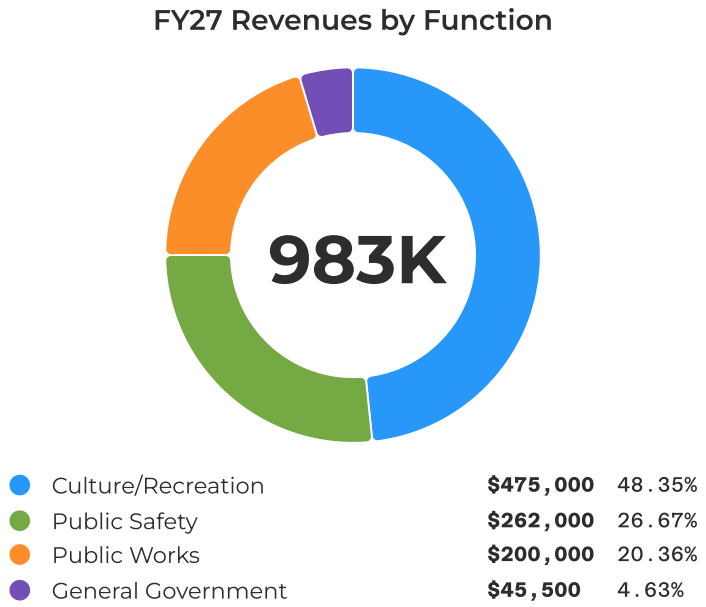
Revenues by Function



The total Impact Fee revenue for FY2027 is $982,500, representing a 29.42% decrease from the FY2026 total of $1.4 million. The largest category in FY2027 remains Culture/Recreation, accounting for 48.35% of the total with $475,000, which is a decrease of $175,000 or 26.92% compared to FY2026.

Public Safety is the second largest category in FY2027, contributing $262,000 or 26.67% of the total. This reflects a slight decrease of $10,000 or 3.68% from the previous year. Public Works, which was the second largest category in FY2026 at $400,000 (28.74% of total), decreased significantly by $200,000 or 50% to $200,000 in FY2027, now representing 20.36% of the total.

General Government revenue also declined from $70,000 in FY2026 to $45,500 in FY2027, a decrease of $24,500 or 35%, and comprises 4.63% of the FY2027 total. Overall, all major categories experienced decreases in FY2027, with Public Works showing the largest percentage drop of 50% compared to the prior year.



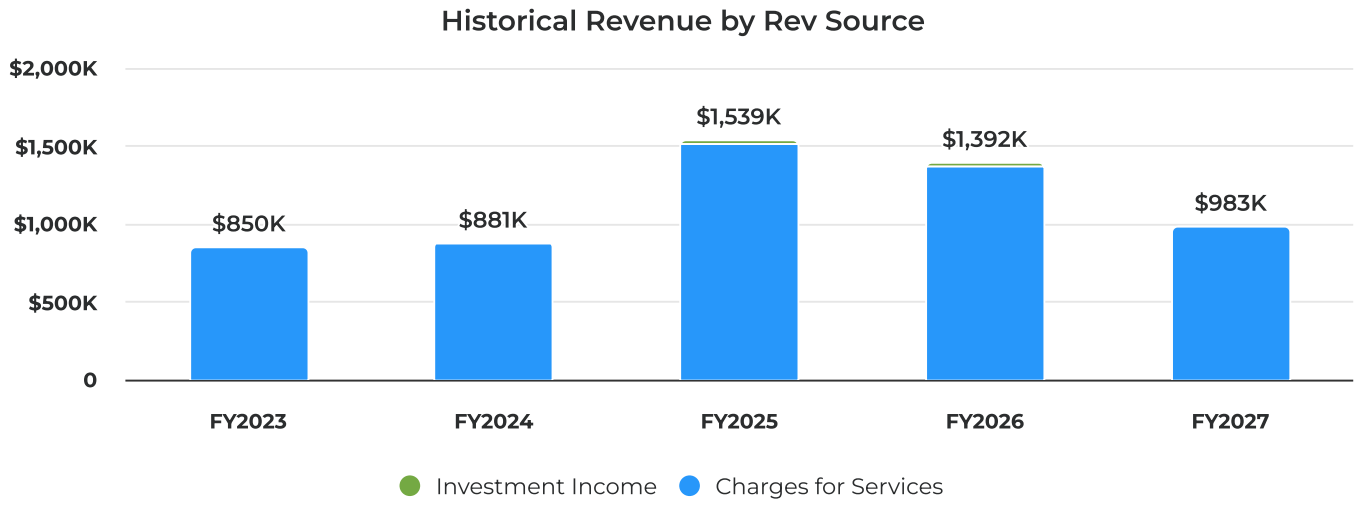
For the Impact Fee in the fiscal year, Culture/Recreation accounts for $475,000, representing 48.35% of the total revenue by function. Public Safety contributes $262,000, which is 26.67%. Public Works provides $200,000, making up

20.36%. General Government adds $45,500, comprising 4.63% of the revenue.

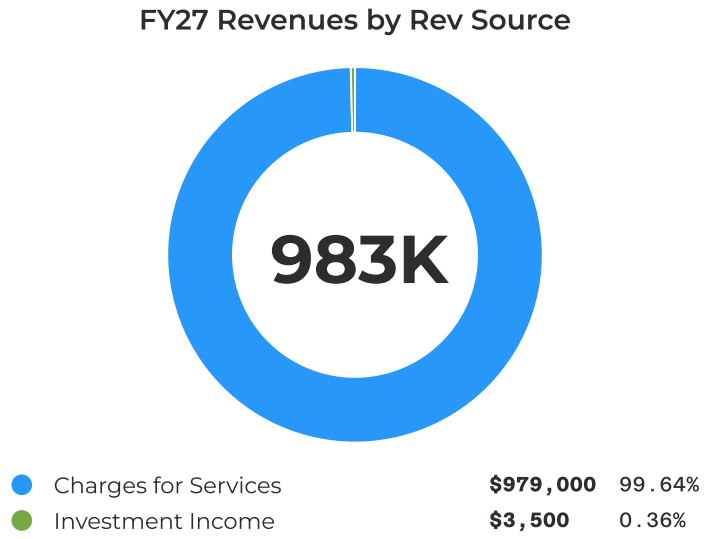
Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$30,034	$30,607	$94,867	$70,000	$45,500	-$24,500	-35.0%
Public Safety	$0	$0	$306,789	$272,000	$262,000	-$10,000	-3.7%
Public Works	$492,096	$506,441	$199,058	$400,000	$200,000	-$200,000	-50.0%
Culture/Recreation	$328,368	$344,289	$938,190	$650,000	$475,000	-$175,000	-26.9%
Total Revenues	**$850,498**	**$881,338**	**$1,538,904**	**$1,392,000**	**$982,500**	**-$409,500**	**-29.4%**

Revenues by Rev Source



The total revenue for the Impact Fee in FY2027 is $982,500, representing a decrease of 29.42% compared to the FY2026 total of $1.4 million. Charges for Services remain the largest revenue source, accounting for 99.64% of the total in FY2027 with $979,000. This category decreased by $393,000, or 28.64%, from the previous year. Investment Income contributes $3,500, or 0.36% of the total, showing a significant decline of $16,500, or 82.5%, from FY2026. Both major revenue sources experienced notable decreases, with Charges for Services and Investment Income dropping substantially in FY2027 compared to FY2026.

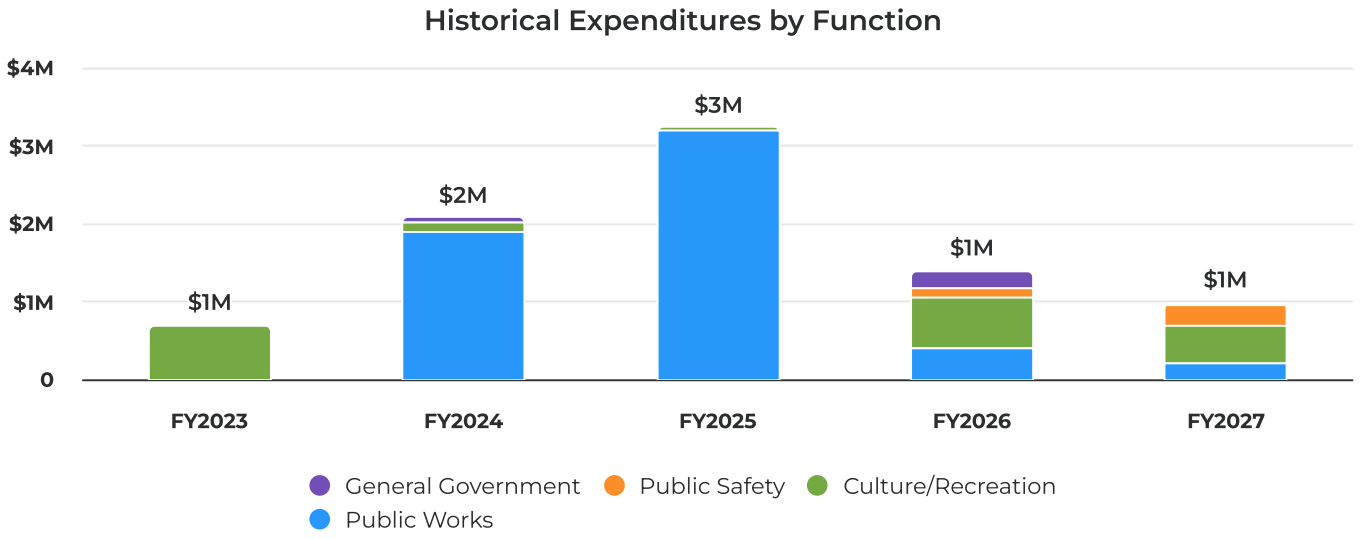


For the fiscal year, the Impact Fee revenue by source includes Charges for Services, which account for $979,000 or 99.64% of the total revenue. Investment Income contributes $3,500, representing 0.36% of the total revenue.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$845,766	$876,966	$1,506,681	$1,372,000	$979,000	-$393,000	-28.6%
Investment Income	$4,732	$4,372	$32,224	$20,000	$3,500	-$16,500	-82.5%
Total Revenues	**$850,498**	**$881,338**	**$1,538,904**	**$1,392,000**	**$982,500**	**-$409,500**	**-29.4%**

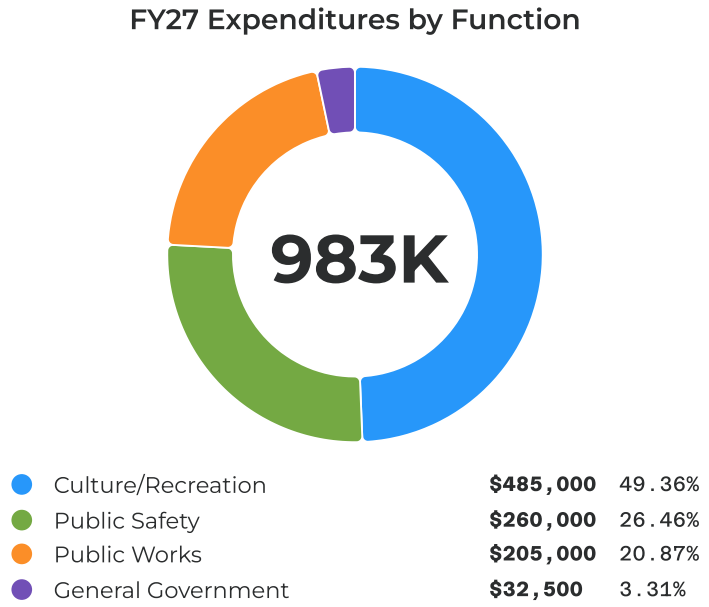
Expenditures by Function



The total Impact Fee expenditures for FY2027 are $982,500, representing a decrease of 29.42% from the FY2026 total of $1.4 million. In FY2027, Culture/Recreation remains the largest expenditure category at $485,000, accounting for 49.36% of the total, but this is a decrease of $165,000 or 25.38% compared to FY2026.

Public Safety expenditures increased significantly to $260,000 in FY2027, which is 26.46% of the total and an increase of $140,000 or 116.67% from the previous year. Public Works expenditures decreased to $205,000, making up 20.87% of the total, down by $195,000 or 48.75% from FY2026.

General Government expenditures declined sharply to $32,500 in FY2027, representing 3.31% of the total and a decrease of $189,500 or 85.36% from the prior year. Overall, the FY2027 budget shows a notable reduction in total expenditures with the largest increase seen in Public Safety and significant decreases in Public Works, General Government, and Culture/Recreation categories.

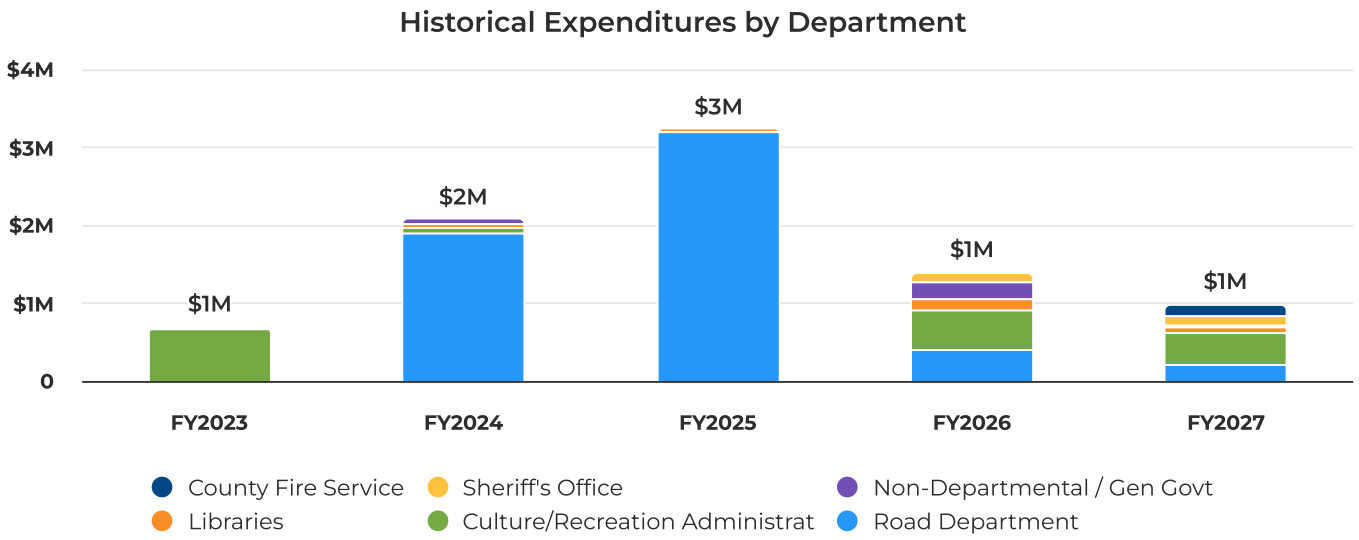


For the fiscal year, the Impact Fee expenditures by function are as follows: Culture/Recreation accounts for $485,000, representing 49.36% of the total. Public Safety expenditures amount to $260,000, which is 26.46%. Public Works receives $205,000, or 20.87%, and General Government is allocated $32,500, making up 3.31% of the expenditures.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$312	$76,077	$305	$222,000	$32,500	-$189,500	-85.4%
Public Safety	$0	$0	$0	$120,000	$260,000	$140,000	116.7%
Public Works	$0	$1,879,663	$3,195,342	$400,000	$205,000	-$195,000	-48.8%
Culture/Recreation	$689,325	$127,445	$39,140	$650,000	$485,000	-$165,000	-25.4%
Total Expenditures	**$689,637**	**$2,083,185**	**$3,234,788**	**$1,392,000**	**$982,500**	**-$409,500**	**-29.4%**

Expenditures by Department



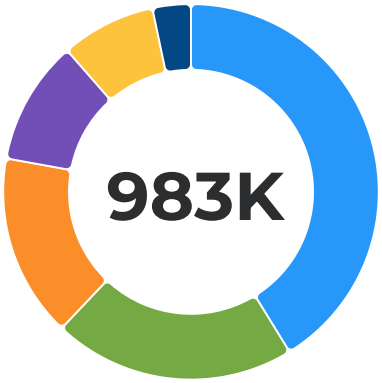
In FY2027, the total Impact Fee expenditures decreased by 29.42% to $982,500 compared to FY2026's $1.4 million. The largest expenditure category remained Culture/Recreation Administration, accounting for 41.22% of the total at $405,000, which is a decrease of $95,000 or 19% from the previous year.

The Road Department's expenditures declined significantly by 48.75%, dropping to $205,000 and representing 20.87% of the total budget. This continues the downward trend from FY2026, where the Road Department had already decreased by $2.8 million or 87.48%.

County Fire Service saw the largest increase, with expenditures rising to $155,000, making up 15.78% of the total budget in FY2027, up from zero in FY2026.

Other notable decreases include the Sheriff's Office, which fell by $15,000 or 12.5% to $105,000 (10.69% of total), Libraries, which decreased by $70,000 or 46.67% to $80,000 (8.14% of total), and Non-Departmental/General Government, which dropped sharply by $189,500 or 85.36% to $32,500, now representing 3.31% of the total expenditures.

FY27 Expenditures by Department



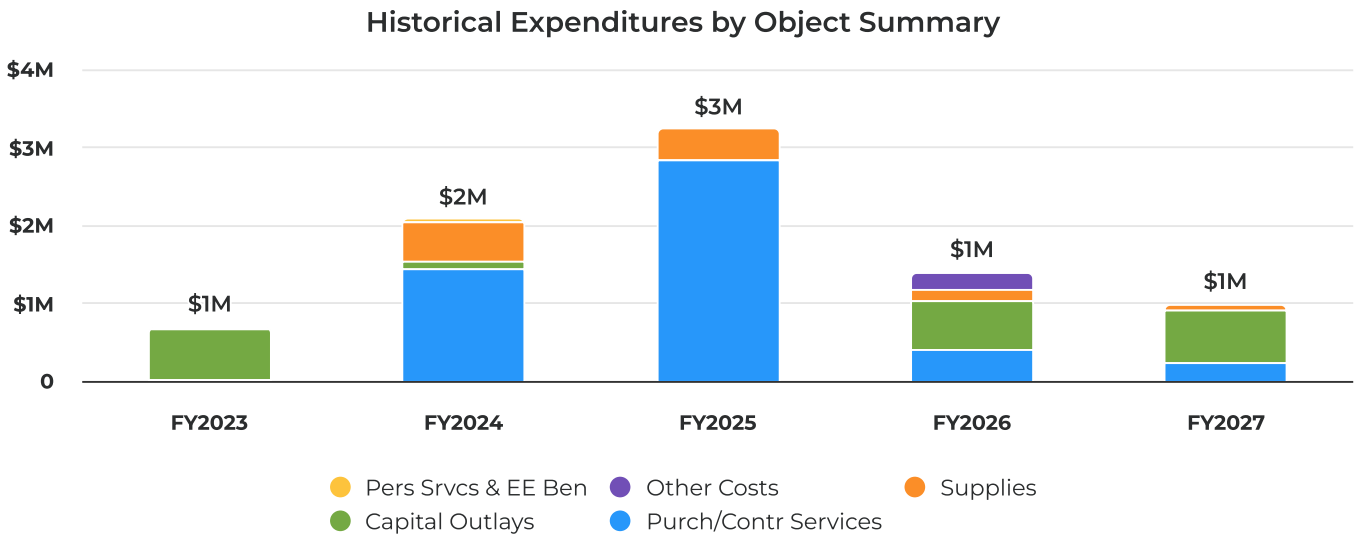
Culture/Recreation Administrat	**$405,000**	41.22%
Road Department	**$205,000**	20.87%
County Fire Service	**$155,000**	15.78%
Sheriff's Office	**$105,000**	10.69%
Libraries	**$80,000**	8.14%
Non-Departmental / Gen Govt	**$32,500**	3.31%

For the fiscal year, the Impact Fee expenditures by department are as follows: Culture/Recreation Administrat received $405,000, accounting for 41.22% of the total. The Road Department was allocated $205,000, representing 20.87%. County Fire Service expenditures amounted to $155,000, or 15.78%. The Sheriff's Office was allocated $105,000, which is 10.69%. Libraries received $80,000, making up 8.14%, and Non-Departmental / Gen Govt was allocated $32,500, comprising 3.31% of the expenditures.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-Departmental / Gen Govt	$312	$76,077	$305	$222,000	$32,500	-$189,500	-85.4%
Sheriff's Office	$0	$0	$0	$120,000	$105,000	-$15,000	-12.5%
County Fire Service	$0	$0	$0	$0	$155,000	$155,000	
Road Department	$0	$1,879,663	$3,195,342	$400,000	$205,000	-$195,000	-48.8%
Culture/Recreation Administrat	$656,306	$94,981	$0	$500,000	$405,000	-$95,000	-19.0%
Libraries	$33,018	$32,464	$39,140	$150,000	$80,000	-$70,000	-46.7%
Total Expenditures	**$689,637**	**$2,083,185**	**$3,234,788**	**$1,392,000**	**$982,500**	**-$409,500**	**-29.4%**

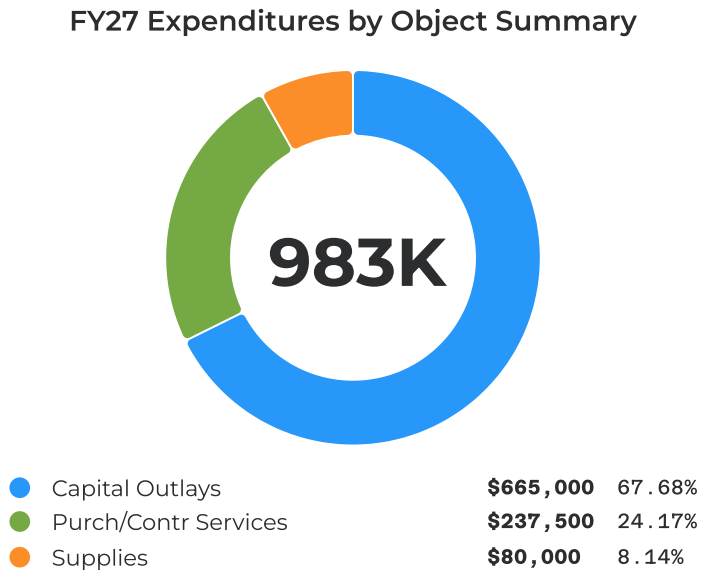
Expenditures by Object Summary



The total Impact Fee budget for FY2027 is $982,500, representing a decrease of 29.42% from the FY2026 total of $1.4 million. Capital Outlays remain the largest category, increasing by $45,000 or 7.26% to $665,000, which now accounts for 67.68% of the total budget, up from 44.54% in FY2026.

Purchases and Contract Services decreased by $163,000 or 40.7%, falling to $237,500 and comprising 24.17% of the FY2027 budget, down from 28.77% in the previous year. Supplies also declined by $70,000 or 46.67%, totaling $80,000 and representing 8.14% of the budget, compared to 10.78% in FY2026.

Other Costs, which accounted for $221,500 or 15.91% of the FY2026 budget, were eliminated entirely in FY2027, showing a 100% decrease. Personnel Services and Employee Benefits remained at $0 for both years.



For the Impact Fee in the fiscal year, Capital Outlays account for $665,000, representing 67.68% of the expenditures. Purch/Contr Services make up $237,500, which is 24.17% of the total. Supplies comprise $80,000, or 8.14% of the expenditures.

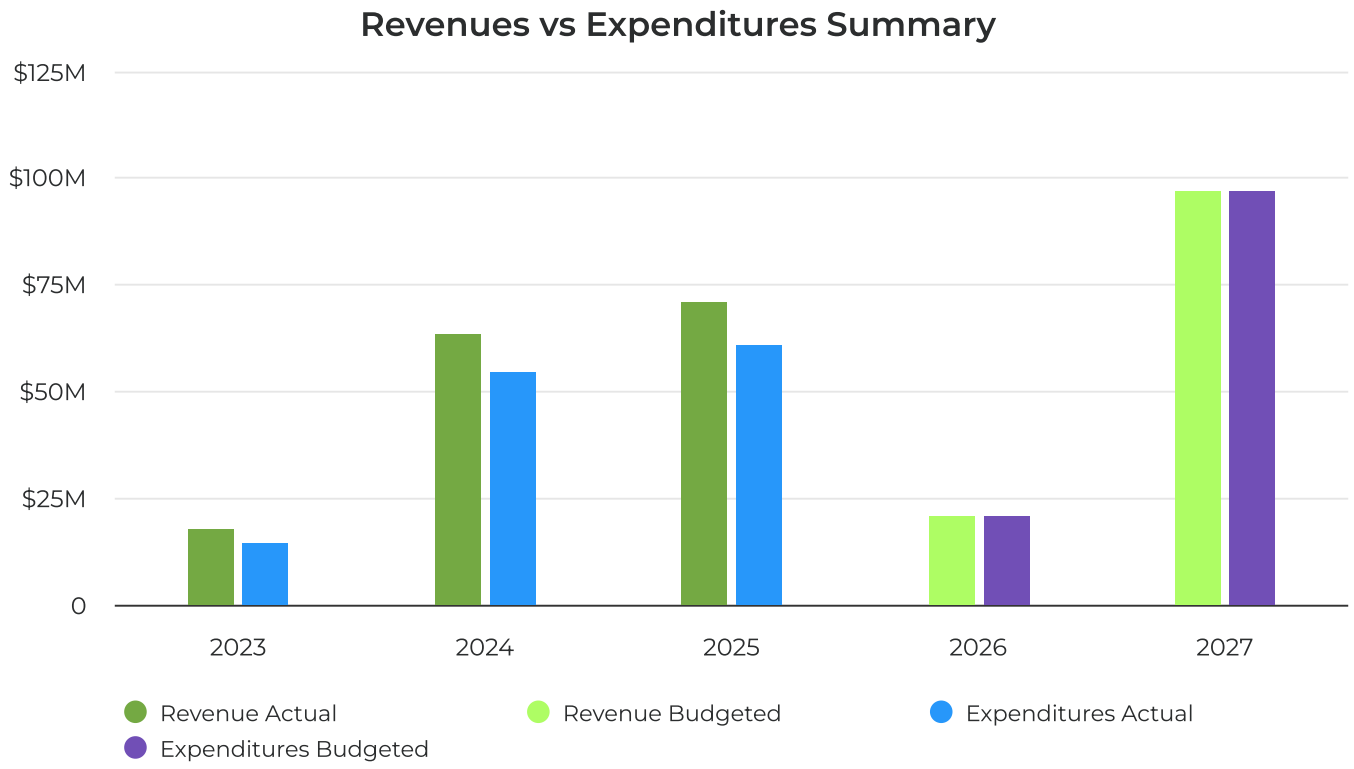
Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$0	$39,929	$0	$0	$0	$0	0.0%
Purch/Contr Services	$312	$1,435,376	$2,832,832	$400,500	$237,500	-$163,000	-40.7%
Supplies	$33,018	$512,898	$401,956	$150,000	$80,000	-$70,000	-46.7%
Capital Outlays	$656,306	$94,981	$0	$620,000	$665,000	$45,000	7.3%
Other Costs	$0	$0	$0	$221,500	$0	-$221,500	-100.0%
Total Expenditures	**$689,637**	**$2,083,185**	**$3,234,788**	**$1,392,000**	**$982,500**	**-$409,500**	**-29.4%**

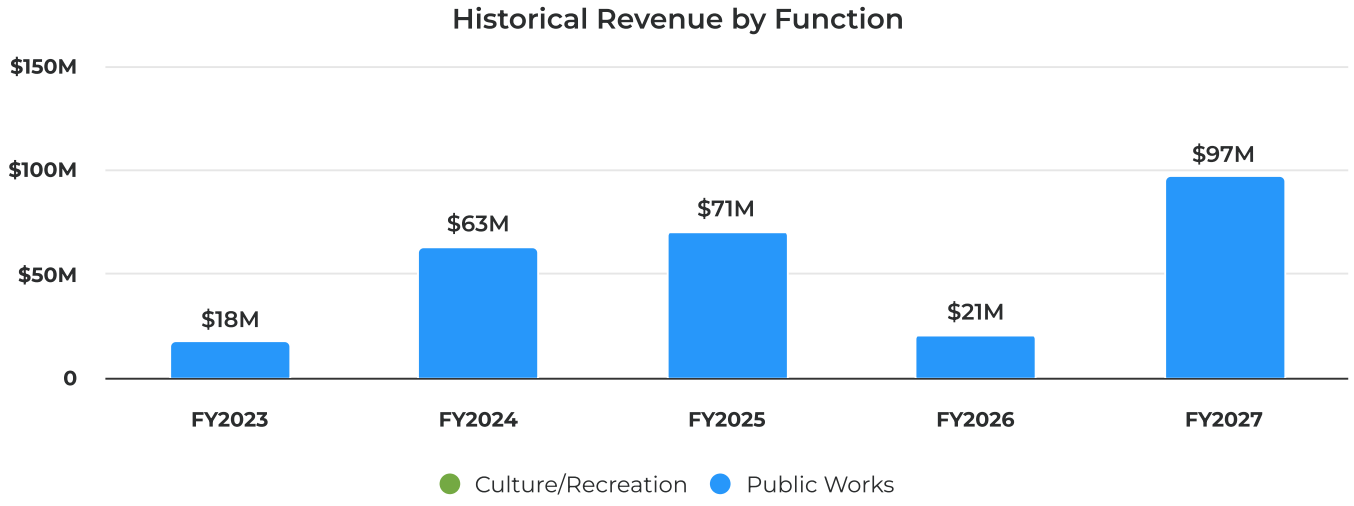
Enterprise Funds

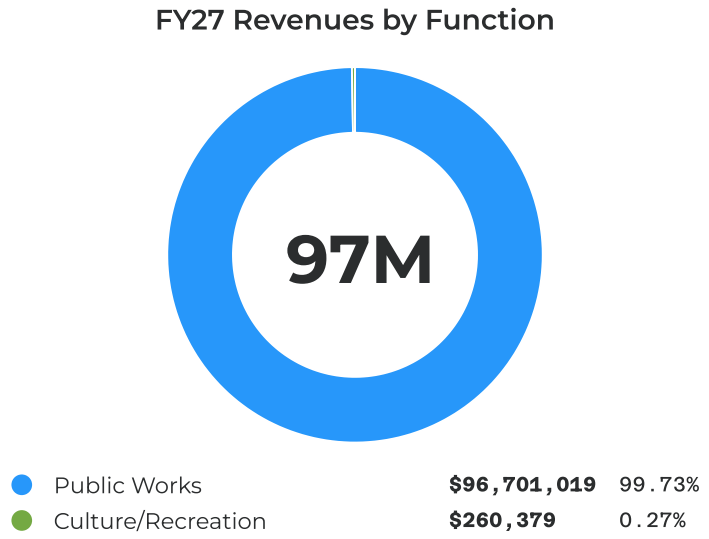
These funds are used to account for operations of governmental units that charge for services provided to the general public. These funds operate in a manner similar to a private business where the intent of the governing body is to recover the costs of providing the goods and services to the general public through user charges. The County currently operates 3 enterprise funds: Cornish Creek Water Fund, Solid Waste Fund, and Gaither's at Myrtle Creek and Facotyr Shoals Fund. A detailed view of each special revenue can be found by expanding this section.

Summary



Revenues by Function

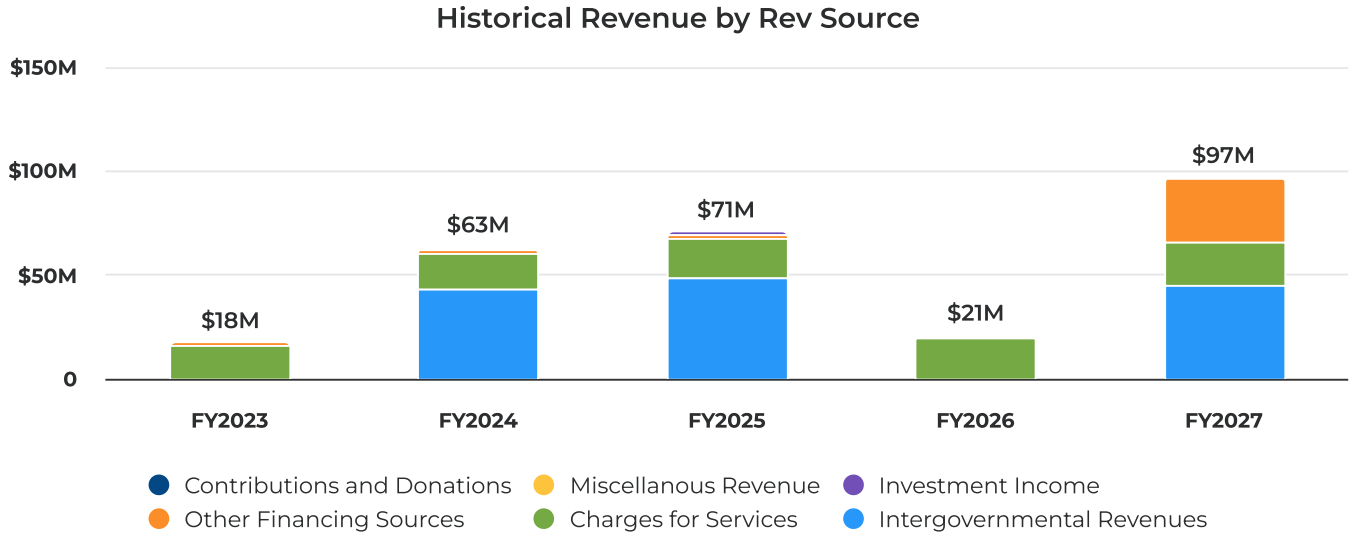




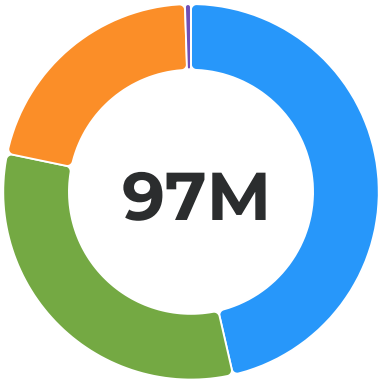
Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Works	$17,246,066	$62,960,435	$70,430,204	$20,516,734	$96,701,019	$76,184,285	371.3%
Culture/Recreation	$281,499	$228,780	$222,344	$325,559	$260,379	-$65,180	-20.0%
Total Revenues	**$17,527,565**	**$63,189,216**	**$70,652,548**	**$20,842,293**	**$96,961,398**	**$76,119,105**	**365.2%**

Revenues by Rev Source



FY27 Revenues by Rev Source



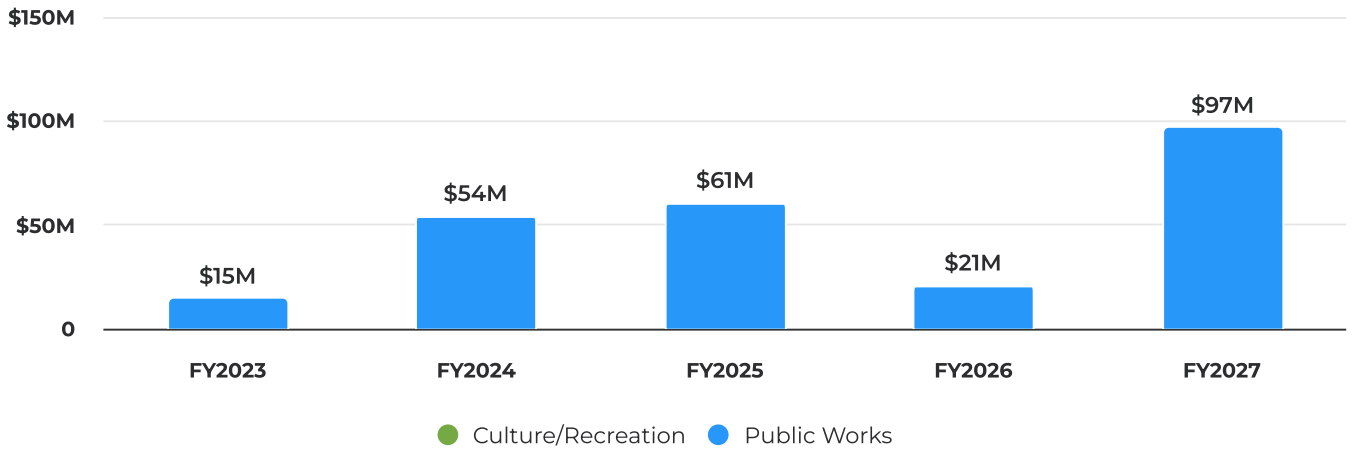
Intergovernmental Revenues	**$45,000,000**	46.41%
Other Financing Sources	**$30,892,672**	31.86%
Charges for Services	**$20,575,894**	21.22%
Investment Income	**$481,832**	0.50%
Miscellanous Revenue	**$11,000**	0.01%

Revenues by Rev Source

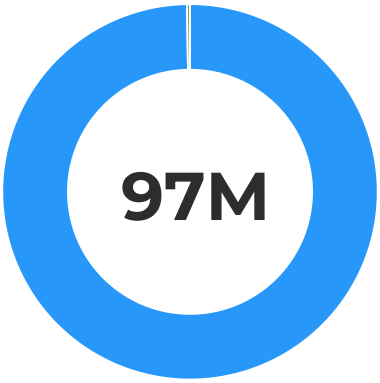
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Intergovernmental Revenues	$0	$43,036,957	$48,316,724	$0	$45,000,000	$45,000,000	
Charges for Services	$16,096,945	$16,983,187	$18,602,046	$19,375,455	$20,575,894	$1,200,439	6.2%
Investment Income	$233,250	$1,208,311	$1,807,603	$500,000	$481,832	-$18,168	-3.6%
Contributions and Donations	$0	$0	$400	$0	$0	$0	0.0%
Miscellanous Revenue	$43,977	$35,598	$14,918	$56,000	$11,000	-$45,000	-80.4%
Other Financing Sources	$1,153,393	$1,925,163	$1,910,858	$910,838	$30,892,672	$29,981,834	3,291.7%
Total Revenues	**$17,527,565**	**$63,189,216**	**$70,652,548**	**$20,842,293**	**$96,961,398**	**$76,119,105**	**365.2%**

Expenditures by Function

Historical Expenditures by Function



FY27 Expenditures by Function



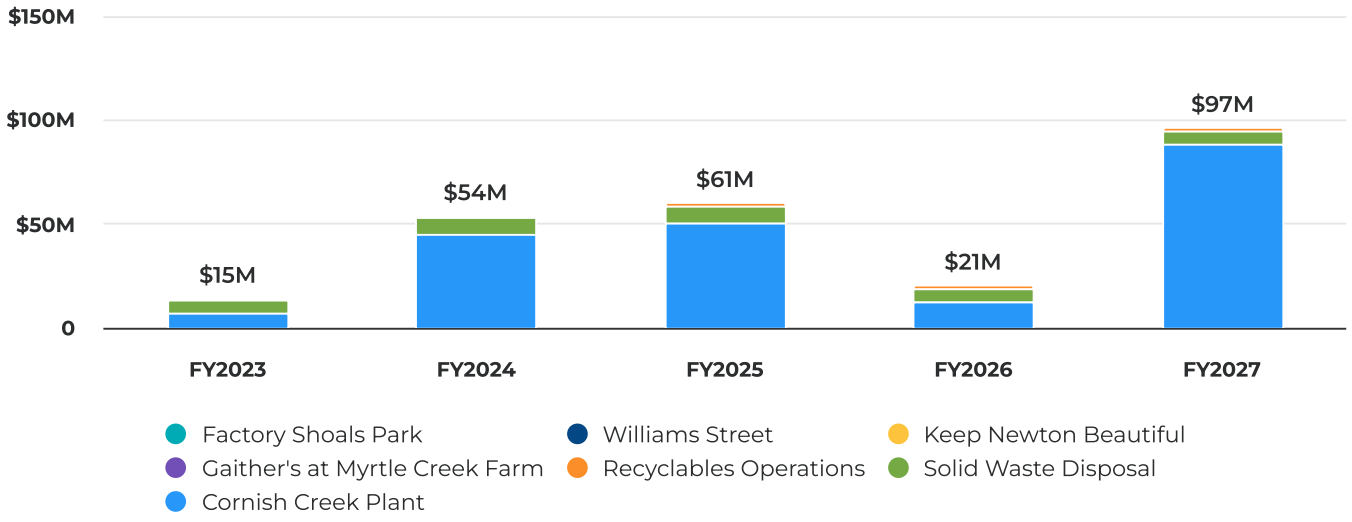
Public Works	**$96,701,019**	99.73%
Culture/Recreation	**$260,379**	0.27%

Expenditures by Function

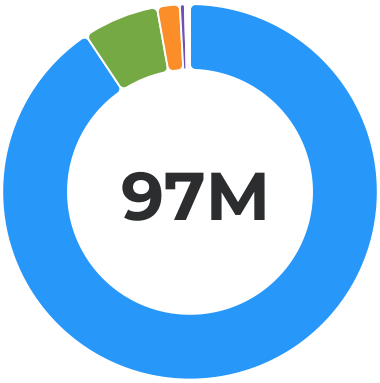
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Works	$14,467,555	$54,121,233	$60,300,254	$20,516,734	$96,701,019	$76,184,285	371.3%
Culture/Recreation	$264,183	$360,709	$332,800	$325,559	$260,379	-$65,180	-20.0%
Total Expenditures	**$14,731,737**	**$54,481,942**	**$60,633,055**	**$20,842,293**	**$96,961,398**	**$76,119,105**	**365.2%**

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department

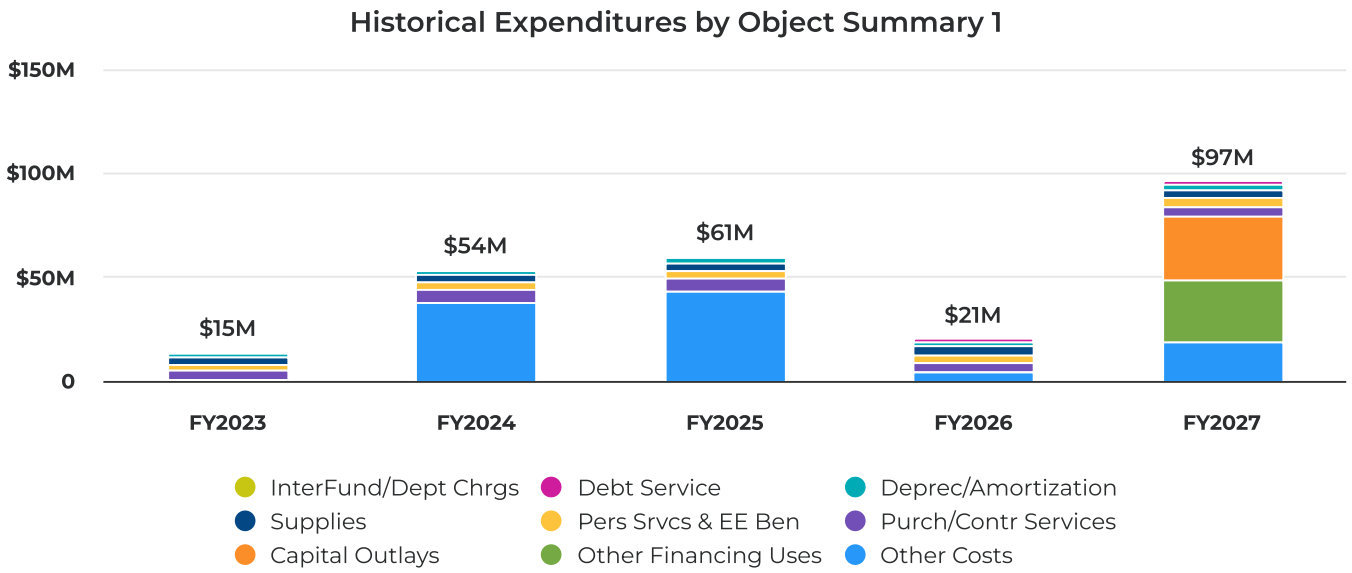


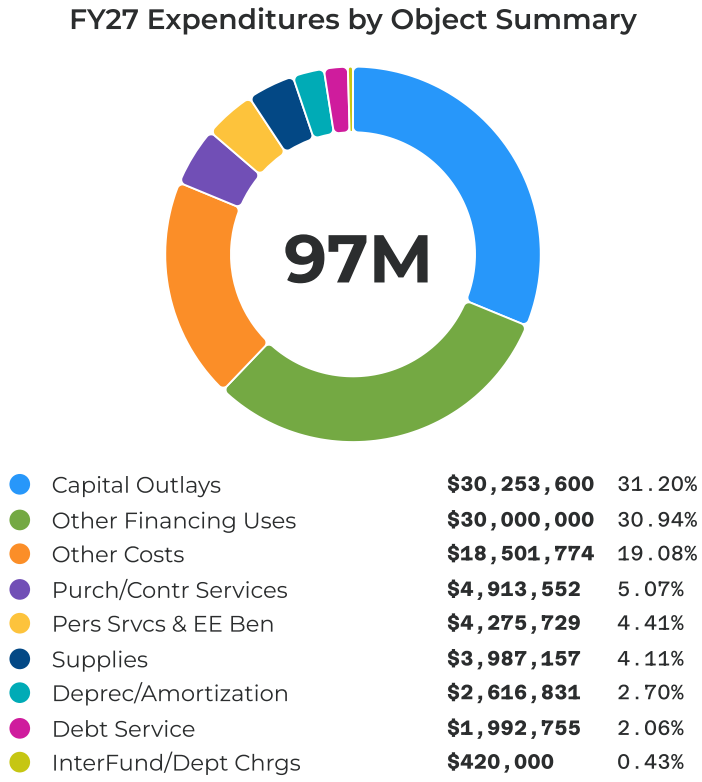
Cornish Creek Plant	**$87,903,466**	90.66%
Solid Waste Disposal	**$6,320,454**	6.52%
Recyclables Operations	**$1,901,434**	1.96%
Keep Newton Beautiful	**$413,665**	0.43%
Williams Street	**$162,000**	0.17%
Factory Shoals Park	**$136,409**	0.14%
Gaither's at Myrtle Creek Farm	**$123,970**	0.13%

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Cornish Creek Plant	$7,157,268	$45,120,289	$50,139,915	$12,294,460	$87,903,466	$75,609,006	615.0%
Williams Street	$135,704	$121,763	$183,523	$172,600	$162,000	-$10,600	-6.1%
Solid Waste Disposal	$5,562,377	$7,345,267	$8,211,871	$6,068,285	$6,320,454	$252,169	4.2%
Recyclables Operations	$1,425,464	$1,533,394	$1,732,487	$1,836,745	$1,901,434	$64,689	3.5%
Keep Newton Beautiful	$186,741	$520	$32,459	$144,644	$413,665	$269,021	186.0%
Factory Shoals Park	$122,630	$126,196	$152,863	$119,494	$136,409	$16,915	14.2%
Gaither's at Myrtle Creek Farm	$141,552	$234,513	$179,938	$206,065	$123,970	-$82,095	-39.8%
Total Expenditures	**$14,731,737**	**$54,481,942**	**$60,633,055**	**$20,842,293**	**$96,961,398**	**$76,119,105**	**365.2%**

Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$2,643,360	$4,126,706	$3,727,085	$3,663,929	$4,275,729	$611,800	16.7%
Purch/Contr Services	$4,658,466	$6,645,494	$6,281,720	$4,686,864	$4,913,552	$226,688	4.8%
Supplies	$3,086,763	$3,277,555	$3,384,598	$4,072,522	$3,987,157	-$85,365	-2.1%
Capital Outlays	$0	$0	$0	$100,000	$30,253,600	$30,153,600	30,153.6%
InterFund/Dept Chrgs	$333,249	$333,249	$333,249	$333,249	$420,000	$86,751	26.0%

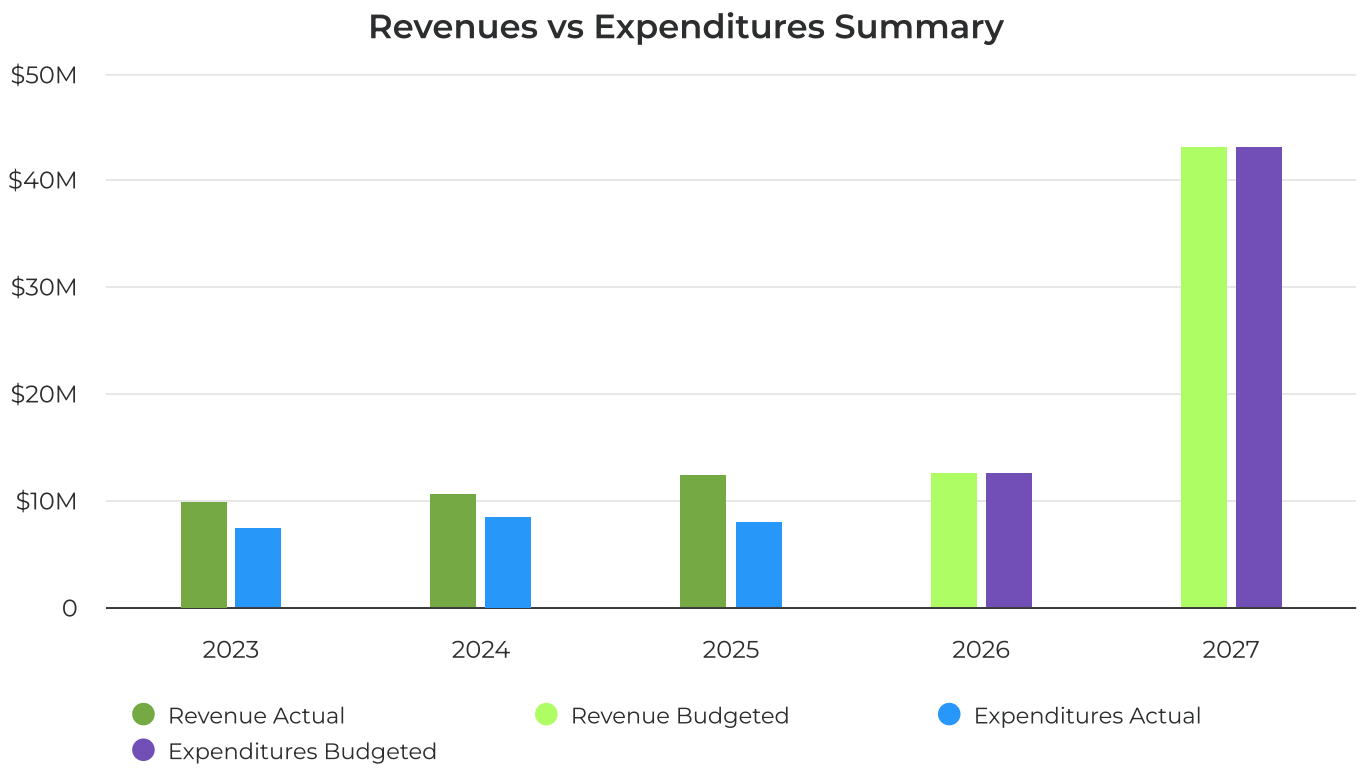
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Deprec/Amortization	$2,282,657	$1,850,760	$2,766,579	$2,416,831	$2,616,831	$200,000	8.3%
Other Costs	$237,890	$37,101,906	$42,526,618	$3,866,024	$18,501,774	$14,635,750	378.6%
Debt Service	$1,189,302	$1,146,273	$1,074,821	$1,702,874	$1,992,755	$289,881	17.0%
Other Financing Uses	$300,050	$0	$538,385	$0	$30,000,000	$30,000,000	
Total Expenditures	**$14,731,737**	**$54,481,942**	**$60,633,055**	**$20,842,293**	**$96,961,398**	**$76,119,105**	**365.2%**

Cornish Creek Water Fund

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.

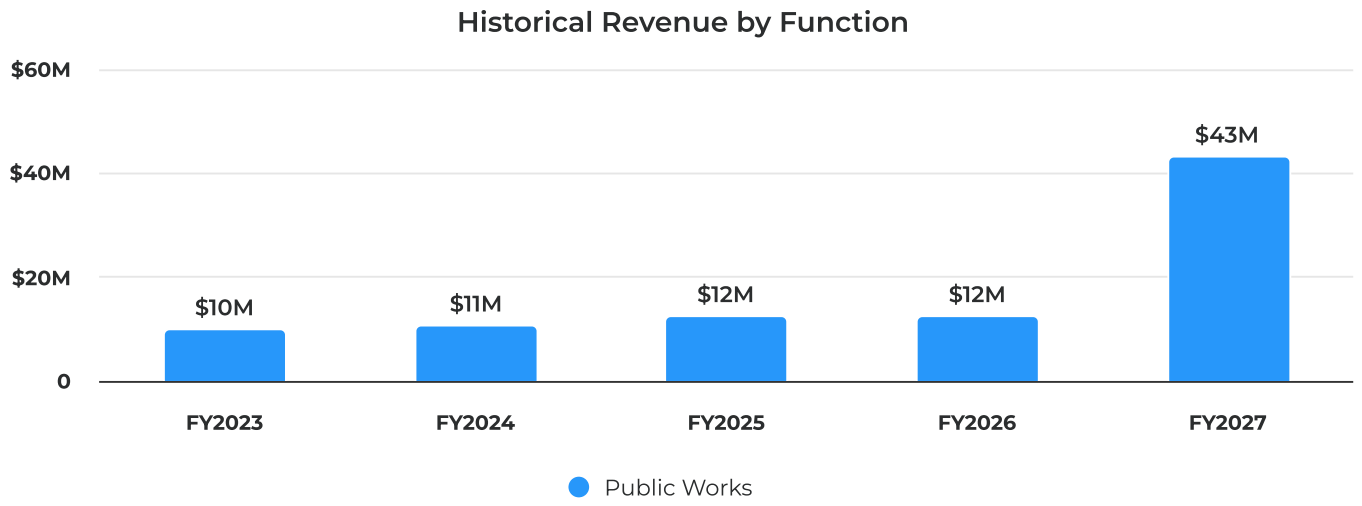
This is an enterprise fund (proprietary).

Summary



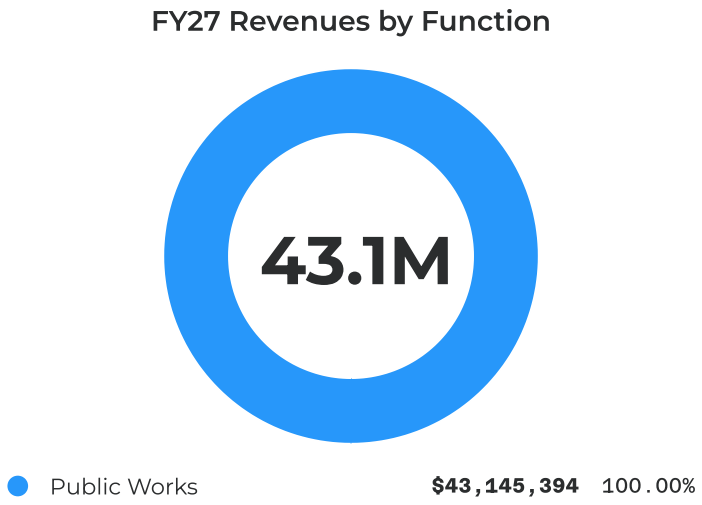
In the 2027 budget for the Cornish Creek Water Fund (Fund 505), both expenditures and revenues are budgeted at $13.1 million. This represents an increase of 5.44% from the previous year's budgeted amounts of $12.5 million for both expenditures and revenues. The budgeted revenues and expenditures remain balanced, maintaining parity as in the prior year.

Revenues by Function



In FY2027, the Cornish Creek Water Fund's total revenue by function is budgeted at $13.1 million, representing a 5.44% increase from the FY2026 total of $12.5 million. Public Works remains the sole and largest revenue category, accounting for 100% of the total revenue in both years.

The Public Works revenue increases by $678,334, or 5.44%, rising from $12.5 million in FY2026 to $13.1 million in FY2027. This increase in Public Works revenue drives the overall growth in total revenue for the fund during this period.

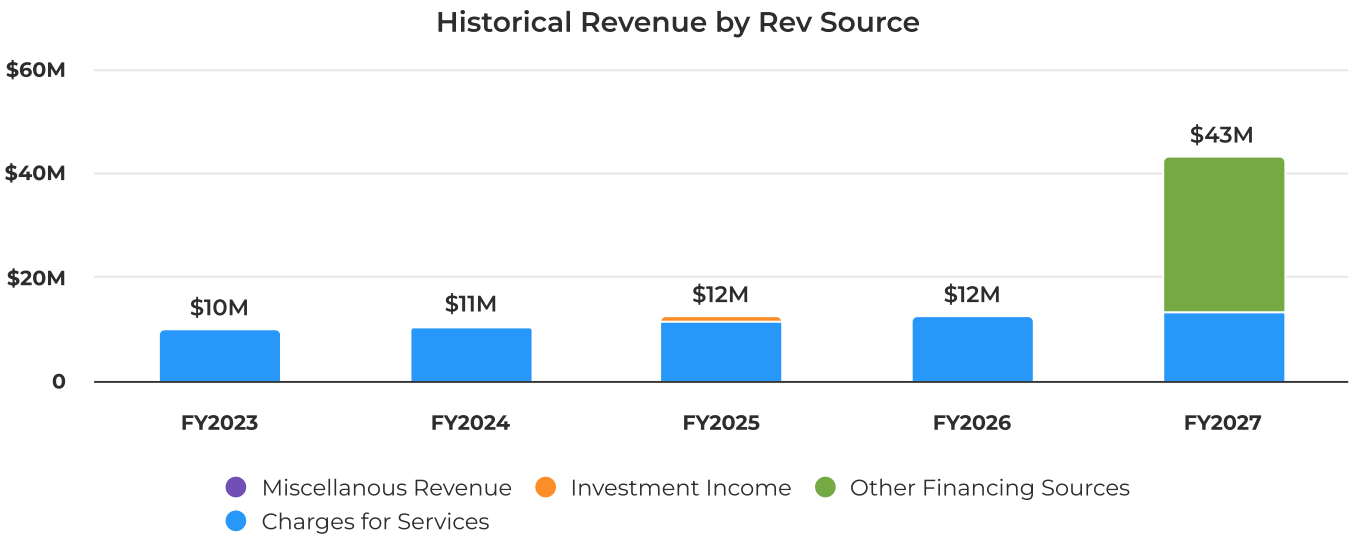


For the Cornish Creek Water Fund (Fund 505), the Fiscal Year Revenue by Function consists entirely of Public Works, which accounts for $13.1 million, representing 100% of the total revenue.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Works	$9,852,037	$10,631,132	$12,361,826	$12,467,060	$43,145,394	$30,678,334	246.1%
Total Revenues	**$9,852,037**	**$10,631,132**	**$12,361,826**	**$12,467,060**	**$43,145,394**	**$30,678,334**	**246.1%**

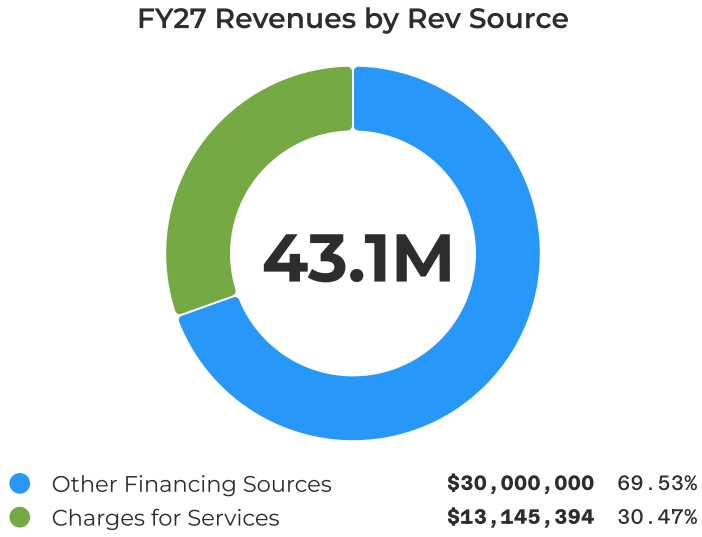
Revenues by Rev Source



In FY2027, the Cornish Creek Water Fund's total revenue is budgeted at $13.1 million, reflecting a 5.44% increase from the FY2026 total of $12.5 million. Charges for Services remain the sole revenue source, accounting for 100% of the total revenue in both years. This category increased by $678,334, or 5.44%, rising from $12.5 million in FY2026 to $13.1 million in FY2027.

Investment Income and Miscellaneous Revenue both remain at $0 in FY2027, continuing their absence from the revenue mix as in FY2026. Notably, Investment Income decreased by $1.1 million and Miscellaneous Revenue by $3,130 in FY2026, but these categories show no change in FY2027.

Overall, the FY2027 budget for the Cornish Creek Water Fund shows a continued reliance on Charges for Services, with a moderate increase contributing to the total revenue growth of 5.44% compared to the previous year.

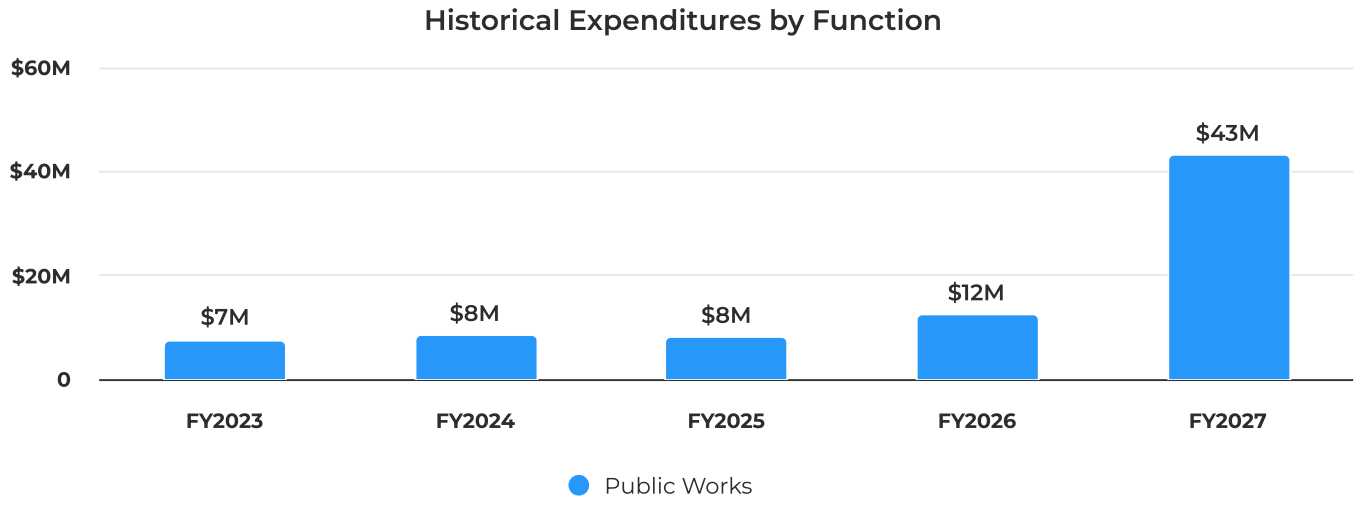


For the Cornish Creek Water Fund (Fund 505) in the fiscal year, the total revenue from all sources amounted to $13.1 million, with 100% of this revenue coming from Charges for Services.

Revenues by Rev Source

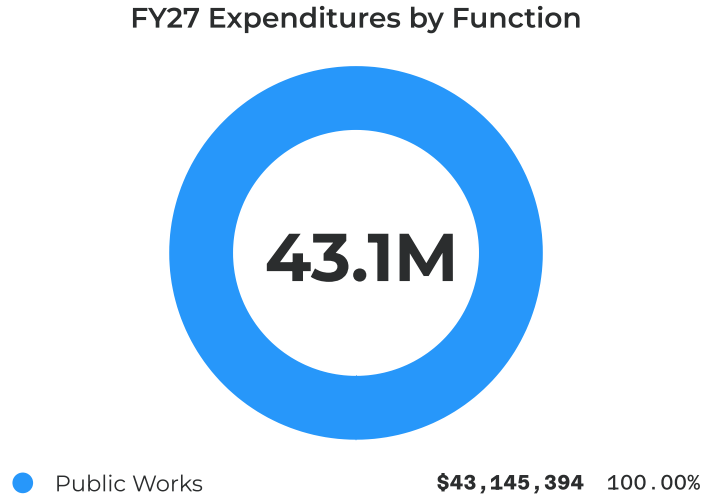
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$9,828,936	$10,162,772	$11,280,178	$12,467,060	$13,145,394	$678,334	5.4%
Investment Income	$23,101	$468,360	$1,078,518	$0	$0	$0	0.0%
Miscellanous Revenue	$0	$0	$3,130	$0	$0	$0	0.0%
Other Financing Sources	$0	$0	$0	$0	$30,000,000	$30,000,000	
Total Revenues	**$9,852,037**	**$10,631,132**	**$12,361,826**	**$12,467,060**	**$43,145,394**	**$30,678,334**	**246.1%**

Expenditures by Function



In FY2027, the Cornish Creek Water Fund's total expenditures by function increased to $13.1 million, representing a 5.44% rise from the previous year's total of $12.5 million. Public Works remained the largest and sole expenditure category, accounting for 100% of the total budget in both years.

The Public Works function saw an increase of $678,334, or 5.44%, rising from $12.5 million in FY2026 to $13.1 million in FY2027. This continued the trend of Public Works being the dominant expenditure, following a significant increase of $4.5 million, or 56.55%, in the prior year.

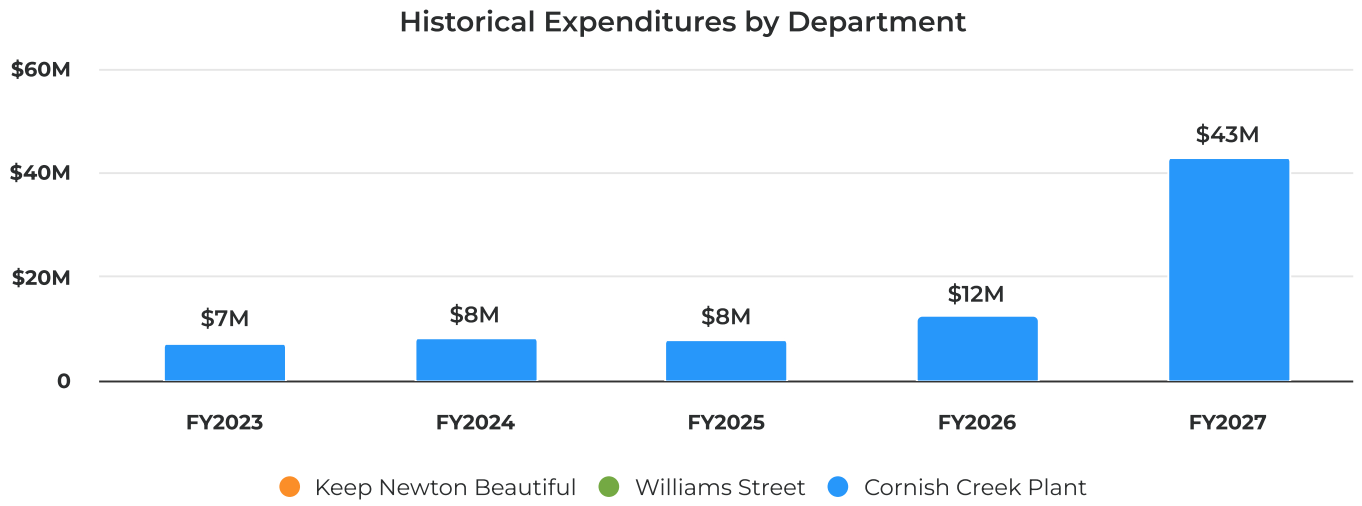


For the Cornish Creek Water Fund (Fund 505) in the fiscal year, the total expenditures by function amount to $13.1 million, with Public Works accounting for 100% of the expenditures.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Works	$7,479,714	$8,432,414	$7,963,704	$12,467,060	$43,145,394	$30,678,334	246.1%
Total Expenditures	**$7,479,714**	**$8,432,414**	**$7,963,704**	**$12,467,060**	**$43,145,394**	**$30,678,334**	**246.1%**

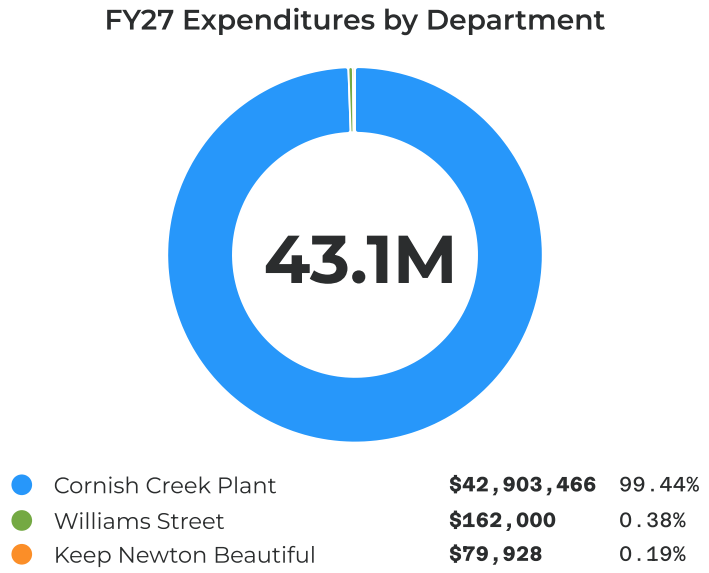
Expenditures by Department



The Cornish Creek Water Fund's total expenditures for FY2027 are budgeted at $13.1 million, reflecting a 5.44% increase from the FY2026 total of $12.5 million. The Cornish Creek Plant remains the largest expenditure category, accounting for $12.9 million or 98.16% of the total budget. This represents a $609,006 increase, or 4.95%, compared to FY2026.

Williams Street expenditures decreased to $162,000 in FY2027, making up 1.23% of the total budget. This is a reduction of $10,600, or 6.14%, from the previous year. The Keep Newton Beautiful category, which had no budget allocation in FY2026, is allocated $79,928 in FY2027, representing 0.61% of the total expenditures.

Overall, the budget shows a moderate increase in total expenditures, driven primarily by the Cornish Creek Plant, while Williams Street experiences a slight decrease and Keep Newton Beautiful sees a new allocation in FY2027.

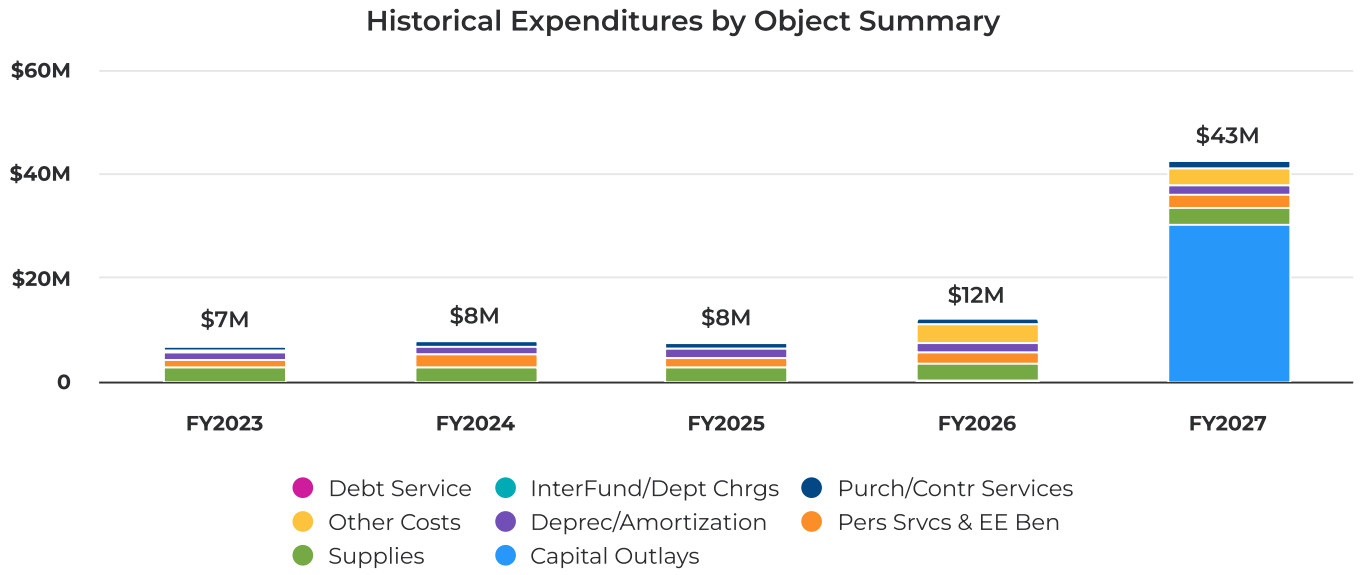


For the Cornish Creek Water Fund (Fund 505) fiscal year expenditures by department, the Cornish Creek Plant accounts for $12.9 million, representing 98.16% of the total expenditures. Williams Street expenditures total $162,000, which is 1.23% of the total. Keep Newton Beautiful expenditures amount to $79,928, making up 0.61% of the total expenditures.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Cornish Creek Plant	$7,157,268	$8,310,131	$7,747,722	$12,294,460	$42,903,466	$30,609,006	249.0%
Williams Street	$135,704	$121,763	$183,523	$172,600	$162,000	-$10,600	-6.1%
Keep Newton Beautiful	$186,741	$520	$32,459	$0	$79,928	$79,928	
Total Expenditures	**$7,479,714**	**$8,432,414**	**$7,963,704**	**$12,467,060**	**$43,145,394**	**$30,678,334**	**246.1%**

Expenditures by Object Summary



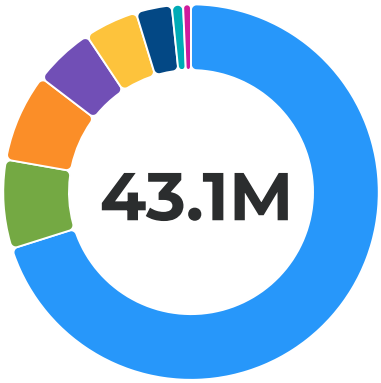
The Cornish Creek Water Fund's total expenditures for FY2027 increased by 5.44% to $13.1 million compared to FY2026's $12.5 million. The largest expenditure category in FY2027 was Other Costs at $3.3 million, representing 25.12% of the total, which decreased by 9.94% or $364,250 from the previous year.

Supplies remained a significant category at $3.3 million or 24.97% of total expenditures, showing a decrease of 4.81% or $165,846 from FY2026. Personal Services and Employee Benefits rose to $2.3 million, accounting for 17.26% of the total and increasing by 13.58% or $271,276.

Depreciation and Amortization expenses increased by 11.13% to $2 million, making up 15.19% of the budget. Purchased/Contracted Services also grew by 18.56% to $1.3 million, representing 10.15% of total expenditures. InterFund/Department Charges rose by 26.03% to $420,000, or 3.2% of the total.

Debt Service, which was $0 in FY2026, appeared in FY2027 at $288,011, constituting 2.19% of the total budget. Capital Outlays increased significantly by 153.6% to $253,600, representing 1.93% of total expenditures.

FY27 Expenditures by Object Summary



Capital Outlays	**$30,253,600**	70.12%
Other Costs	**$3,301,774**	7.65%
Supplies	**$3,282,357**	7.61%
Pers Srvcs & EE Ben	**$2,269,039**	5.26%
Deprec/Amortization	**$1,996,831**	4.63%
Purch/Contr Services	**$1,333,782**	3.09%
InterFund/Dept Chrgs	**$420,000**	0.97%
Debt Service	**$288,011**	0.67%

For the Cornish Creek Water Fund (Fund 505), the fiscal year expenditures by object summary show that Other Costs account for $3.3 million, representing 25.12% of the total expenditures. Supplies also total $3.3 million, making up 24.97%. Personnel Services and Employee Benefits amount to $2.3 million, which is 17.26% of the expenditures. Depreciation and Amortization expenses are $2 million, or 15.19%. Purchased and Contracted Services come to $1.3 million, accounting for 10.15%. InterFund and Department Charges are $420,000, representing 3.2%. Debt Service expenditures are $288,011, or 2.19%, and Capital Outlays total $253,600, making up 1.93% of the fiscal year expenditures.

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,544,401	$2,576,922	$1,927,743	$1,997,763	$2,269,039	$271,276	13.6%
Purch/Contr Services	$860,437	$979,473	$941,879	$1,124,990	$1,333,782	$208,792	18.6%
Supplies	$2,530,651	$2,708,183	$2,757,673	$3,448,203	$3,282,357	-$165,846	-4.8%
Capital Outlays	$0	$0	$0	$100,000	$30,253,600	$30,153,600	30,153.6%

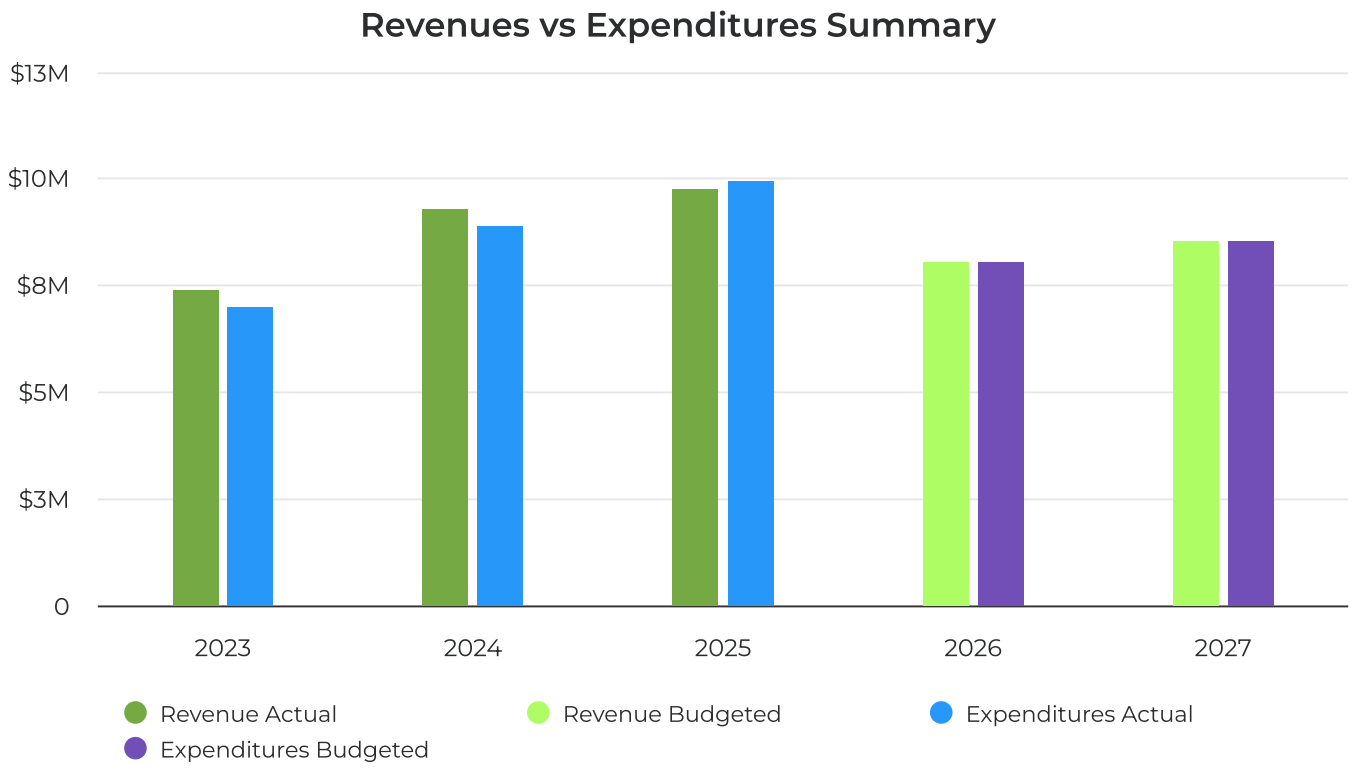
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
InterFund/Dept Chrgs	$333,249	$333,249	$333,249	$333,249	$420,000	$86,751	26.0%
Deprec/Amortization	$1,628,076	$1,230,370	$1,590,425	$1,796,831	$1,996,831	$200,000	11.1%
Other Costs	$237,890	$290,319	$96,860	$3,666,024	$3,301,774	-$364,250	-9.9%
Debt Service	$345,010	$313,898	$315,874	$0	$288,011	$288,011	
Total Expenditures	**$7,479,714**	**$8,432,414**	**$7,963,704**	**$12,467,060**	**$43,145,394**	**$30,678,334**	**246.1%**

Solid Waste

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

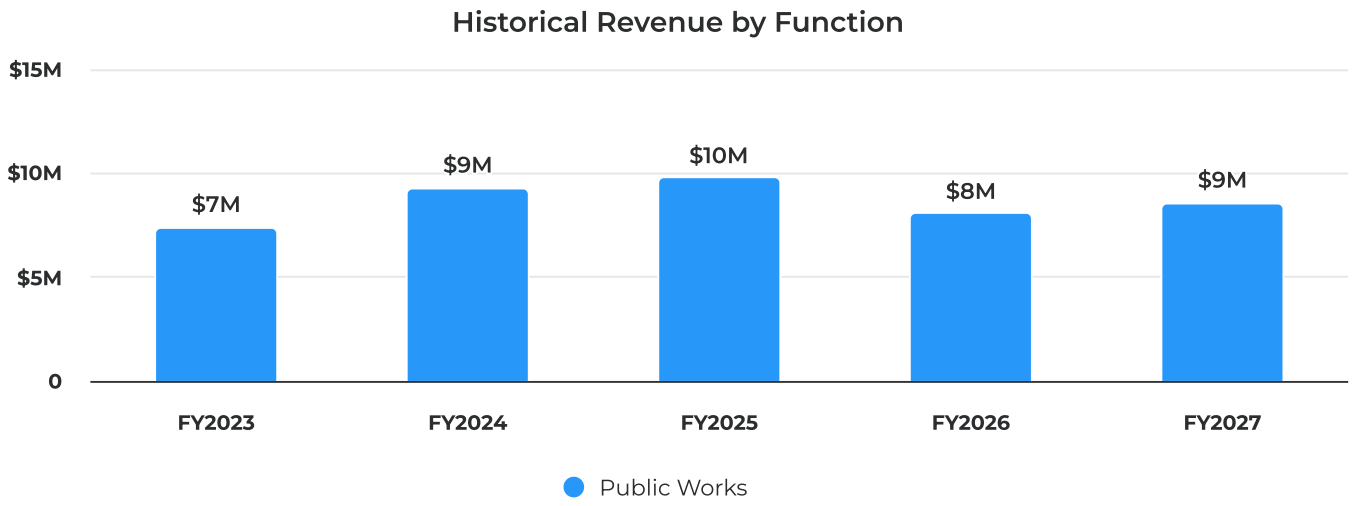
This is an enterprise fund (proprietary).

Summary



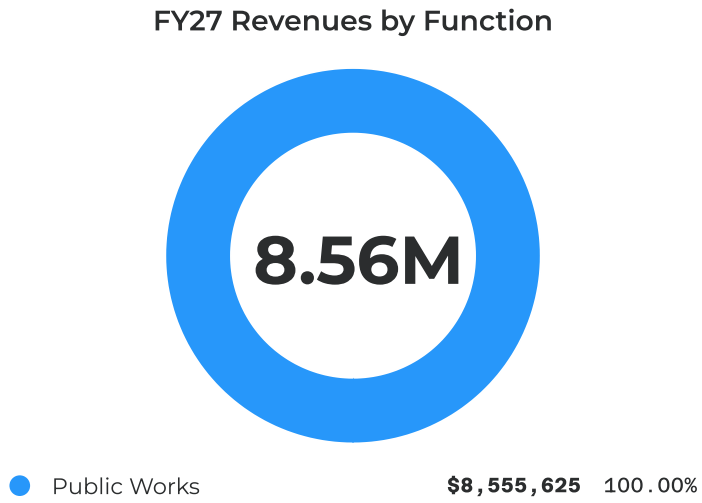
In the 2027 budget for Solid Waste (Fund 540), both expenditures and revenues are budgeted at $8.6 million, reflecting a 6.29% increase from the previous year's budgeted amount of $8 million for each category. This parallel growth in revenues and expenditures indicates a balanced budget approach with no change in the overall financial structure compared to 2026.

Revenues by Function



In FY2027, the total revenue for Solid Waste (Fund 540) is budgeted at $8.6 million, representing a 6.29% increase from the FY2026 total of $8 million. The entire revenue continues to be attributed to the Public Works function, which accounts for 100% of the total revenue in both years.

Compared to FY2026, Public Works revenue increases by $505,951, reversing the previous year's decline of $1.7 million. This marks a significant positive change, with Public Works revenue growing by 6.29% in FY2027 after a 17.68% decrease in FY2026.

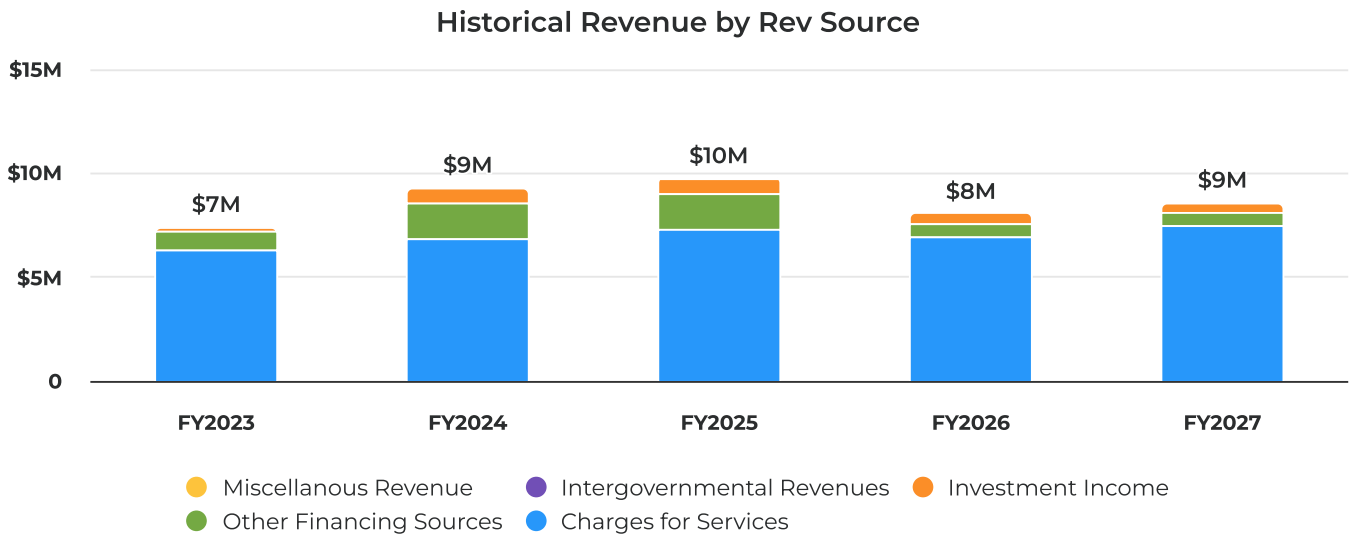


For the fiscal year, the Solid Waste (Fund 540) revenue by function is entirely comprised of Public Works, totaling $8.6 million, which represents 100% of the revenue.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Works	$7,394,030	$9,299,364	$9,778,451	$8,049,674	$8,555,625	$505,951	6.3%
Total Revenues	**$7,394,030**	**$9,299,364**	**$9,778,451**	**$8,049,674**	**$8,555,625**	**$505,951**	**6.3%**

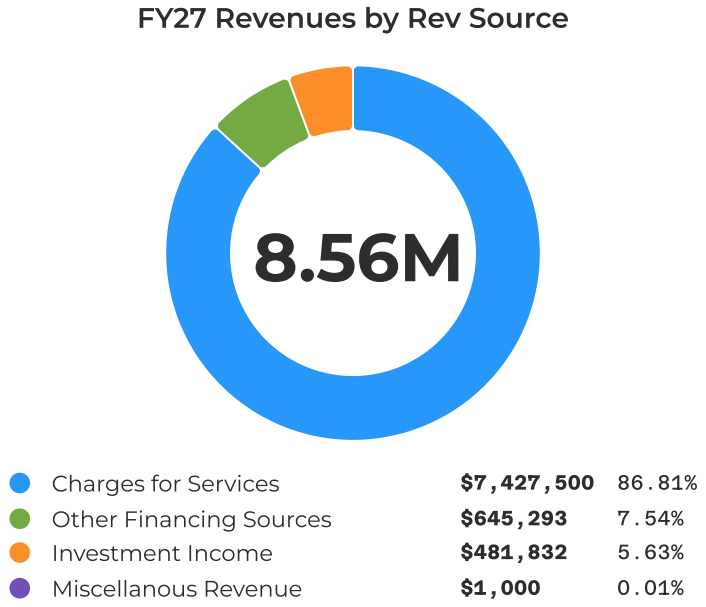
Revenues by Rev Source



In FY2027, the total revenue for Solid Waste (Fund 540) increased by 6.29% to $8.6 million compared to FY2026's $8 million. The largest revenue source, Charges for Services, rose by 7.62% to $7.4 million, representing 86.81% of the total revenue, up from 85.74% in the previous year. This category showed a significant positive change, increasing by $526,000.

Other Financing Sources slightly decreased by 0.29% to $645,293, making up 7.54% of the total revenue, down from 8.04% in FY2026. Investment Income also declined by 3.63% to $481,832, accounting for 5.63% of total revenue, a decrease from 6.21% the year before. Miscellaneous Revenue remained steady at $1,000, maintaining its 0.01% share of total revenue. Intergovernmental Revenues stayed at $0, consistent with the previous year.

Overall, the FY2027 budget reflects a moderate growth in total revenue driven primarily by the increase in Charges for Services, while other categories experienced minor decreases or remained stable.



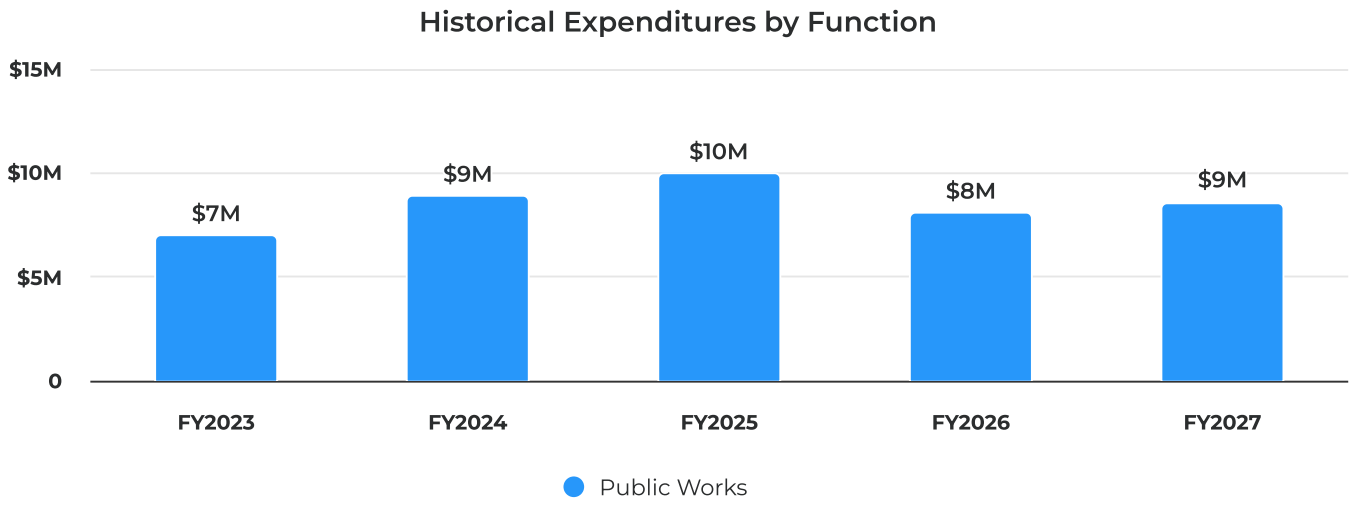
For the Solid Waste (Fund 540) fiscal year revenue by revenue source, Charges for Services account for $7.4 million, representing 86.81% of the total revenue. Other Financing Sources contribute $645,293, which is 7.54%. Investment

Income provides $481,832, making up 5.63%. Miscellaneous Revenue is $1,000, comprising 0.01% of the total revenue.

Revenues by Rev Source

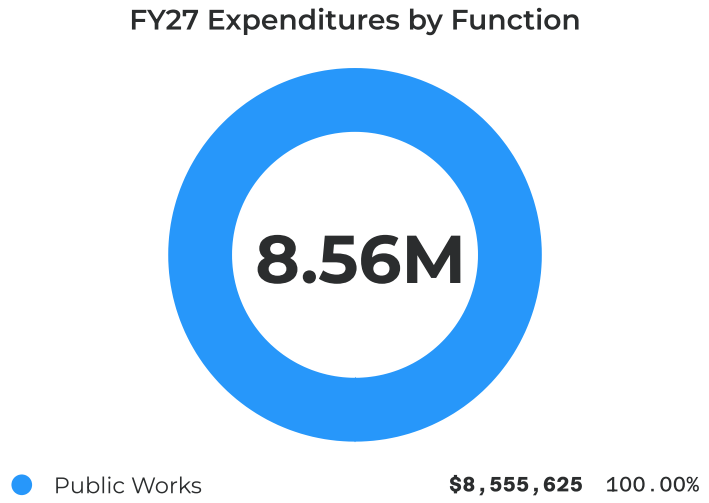
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Intergovernmental Revenues	$0	$7,018	$26,797	$0	$0	$0	0.0%
Charges for Services	$6,262,777	$6,815,779	$7,317,618	$6,901,500	$7,427,500	$526,000	7.6%
Investment Income	$210,043	$739,809	$725,225	$500,000	$481,832	-$18,168	-3.6%
Miscellanous Revenue	$0	$14,629	$988	$1,000	$1,000	$0	0.0%
Other Financing Sources	$921,209	$1,722,129	$1,707,824	$647,174	$645,293	-$1,881	-0.3%
Total Revenues	**$7,394,030**	**$9,299,364**	**$9,778,451**	**$8,049,674**	**$8,555,625**	**$505,951**	**6.3%**

Expenditures by Function



In FY2027, the total expenditures for Solid Waste (Fund 540) increased to $8.6 million, representing a 6.29% rise from the previous year's total of $8 million. The entire budget continues to be allocated to Public Works, which remains the largest and sole category, accounting for 100% of the total expenditures.

Public Works expenditures specifically increased by $505,951, or 6.29%, compared to FY2026. This follows a significant decrease of $1.9 million, or 19.05%, in Public Works spending from the prior period to FY2026. The FY2027 budget thus reflects a reversal of the previous year's decline, with a moderate increase in funding for Public Works within the Solid Waste fund.

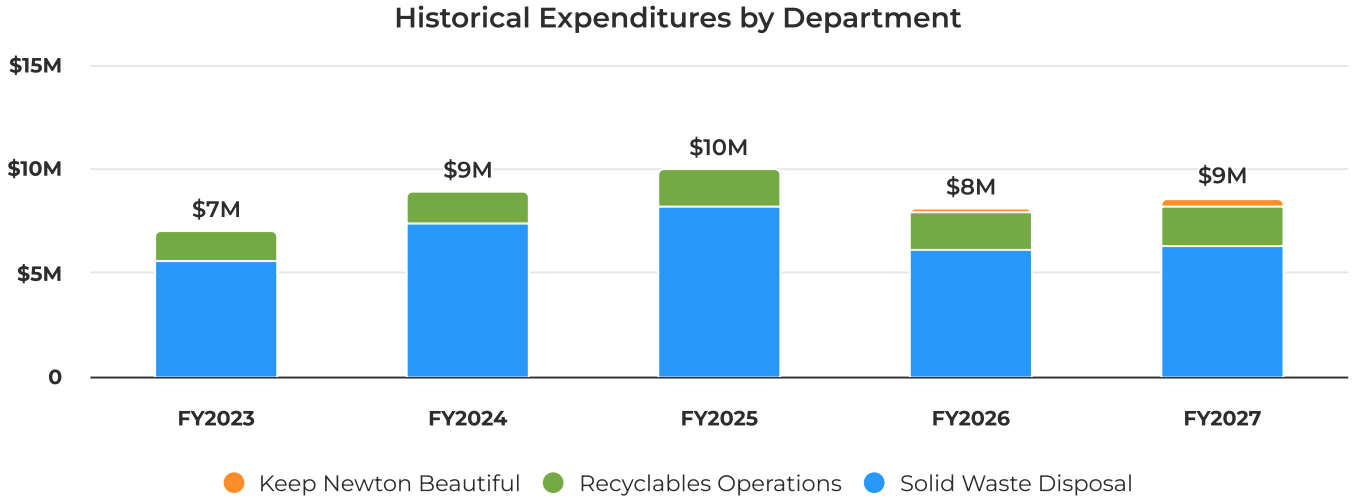


For the fiscal year, the Solid Waste (Fund 540) expenditures by function are entirely allocated to Public Works, totaling $8.6 million, which represents 100% of the expenditures.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Public Works	$6,987,841	$8,878,661	$9,944,357	$8,049,674	$8,555,625	$505,951	6.3%
Total Expenditures	**$6,987,841**	**$8,878,661**	**$9,944,357**	**$8,049,674**	**$8,555,625**	**$505,951**	**6.3%**

Expenditures by Department

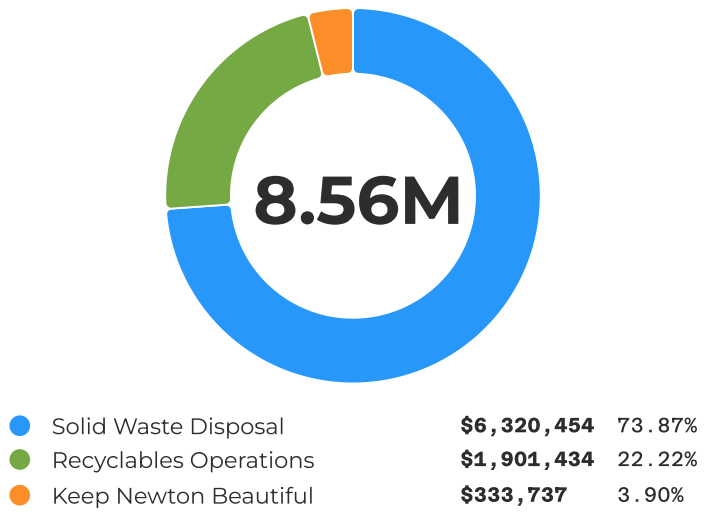


The total expenditures for Solid Waste (Fund 540) in FY2027 increased by 6.29% to $8.6 million compared to $8 million in FY2026. Solid Waste Disposal remained the largest category, accounting for 73.87% of the total at $6.3 million, which is a 4.16% increase of $252,169 from the previous year. This follows a prior decrease of 26.1% in FY2026.

Recyclables Operations continued as the second largest category, representing 22.22% of the total with $1.9 million in FY2027. This category saw a 3.52% increase of $64,689 from FY2026, following a 6.02% increase the previous year.

Keep Newton Beautiful experienced the most significant growth, rising by 130.73% to $333,737 in FY2027, which is an increase of $189,093 from $144,644 in FY2026. Its share of the total expenditures increased to 3.9% from 1.8% the prior year.

FY27 Expenditures by Department

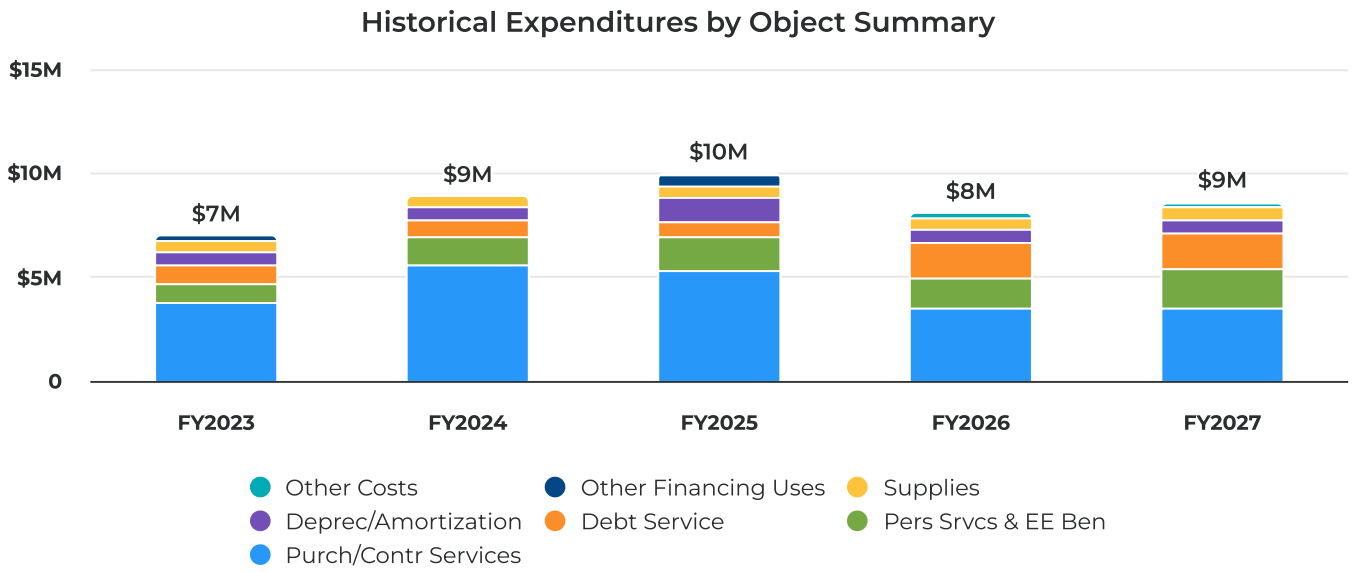


For the fiscal year expenditures by department in Solid Waste (Fund 540), Solid Waste Disposal accounts for $6.3 million, representing 73.87% of the total. Recyclables Operations follows with $1.9 million, which is 22.22%. Keep Newton Beautiful comprises $333,737, making up 3.9% of the expenditures.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Solid Waste Disposal	$5,562,377	$7,345,267	$8,211,871	$6,068,285	$6,320,454	$252,169	4.2%
Recyclables Operations	$1,425,464	$1,533,394	$1,732,487	$1,836,745	$1,901,434	$64,689	3.5%
Keep Newton Beautiful	$0	$0	$0	$144,644	$333,737	$189,093	130.7%
Total Expenditures	**$6,987,841**	**$8,878,661**	**$9,944,357**	**$8,049,674**	**$8,555,625**	**$505,951**	**6.3%**

Expenditures by Object Summary



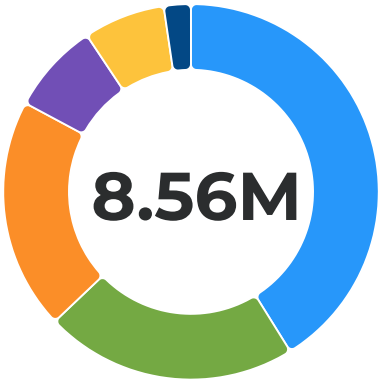
The total budget for Solid Waste (Fund 540) in FY2027 is $8.6 million, representing a 6.29% increase from the FY2026 total of $8 million. The largest expenditure category remains Purchases/Contract Services at $3.5 million, accounting for 41.14% of the total budget. This category saw a slight increase of $37,917 or 1.09% compared to FY2026.

Personnel Services and Employee Benefits increased significantly by $384,215 or 26.01%, rising to $1.9 million and making up 21.76% of the total budget in FY2027. Debt Service remains steady at $1.7 million, a marginal increase of $1,870 or 0.11%, and constitutes 19.93% of the budget.

Supplies expenditures grew by $81,949 or 13.95%, reaching $669,550 and representing 7.83% of the total. Depreciation/Amortization and Other Costs both remain unchanged at $600,000 and $200,000 respectively, accounting for 7.01% and 2.34% of the budget. Other Financing Uses continue to be zero.

Overall, the FY2027 budget shows moderate growth with notable increases in Personnel Services and Supplies, while the largest category, Purchases/Contract Services, remains relatively stable with a slight increase.

FY27 Expenditures by Object Summary



Purch/Contr Services	**$3,519,670**	41.14%
Pers Srvcs & EE Ben	**$1,861,661**	21.76%
Debt Service	**$1,704,744**	19.93%
Supplies	**$669,550**	7.83%
Deprec/Amortization	**$600,000**	7.01%
Other Costs	**$200,000**	2.34%

For Solid Waste (Fund 540), the fiscal year expenditures by object summary show that Purch/Contr Services account for $3.5 million, representing 41.14% of the total expenditures. Pers Srvcs & EE Ben follow with $1.9 million, or 21.76%. Debt Service comprises $1.7 million, which is 19.93% of the expenditures. Supplies amount to $669,550, making up 7.83%. Deprec/Amortization is $600,000, representing 7.01%, and Other Costs total $200,000, accounting for 2.34% of the expenditures.

Expenditures by Object Summary

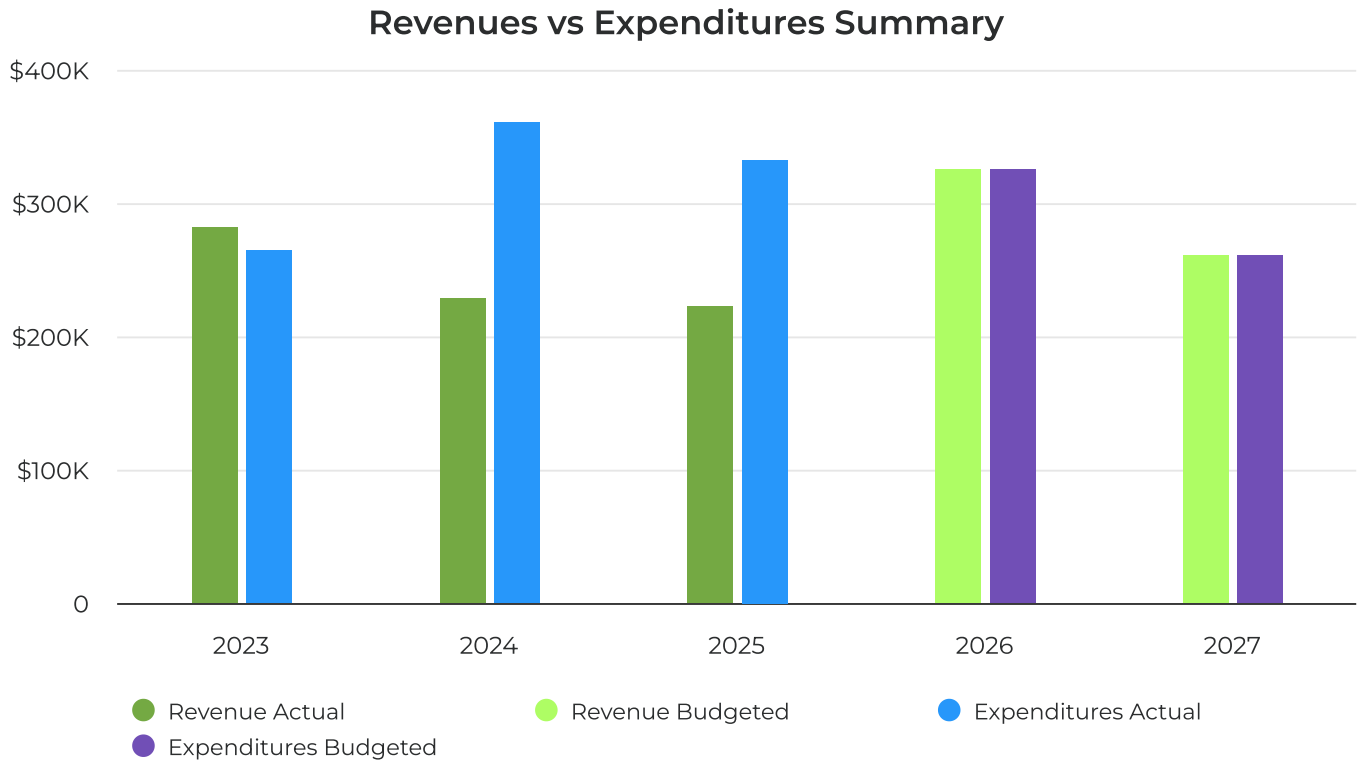
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$948,193	$1,313,987	$1,589,622	$1,477,446	$1,861,661	$384,215	26.0%
Purch/Contr Services	$3,741,464	$5,601,296	$5,297,560	$3,481,753	$3,519,670	$37,917	1.1%
Supplies	$522,017	$533,006	$567,674	$587,601	$669,550	$81,949	13.9%
Deprec/Amortization	$631,825	$596,569	$1,154,606	$600,000	$600,000	$0	0.0%
Other Costs	$0	$1,428	$37,565	$200,000	$200,000	$0	0.0%
Debt Service	$844,292	$832,375	$758,947	$1,702,874	$1,704,744	$1,870	0.1%
Other Financing Uses	$300,050	$0	$538,385	$0	$0	$0	0.0%
Total Expenditures	**$6,987,841**	**$8,878,661**	**$9,944,357**	**$8,049,674**	**$8,555,625**	**$505,951**	**6.3%**

Gaither's at Myrtle Creek Farm and Factory Shoals

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.

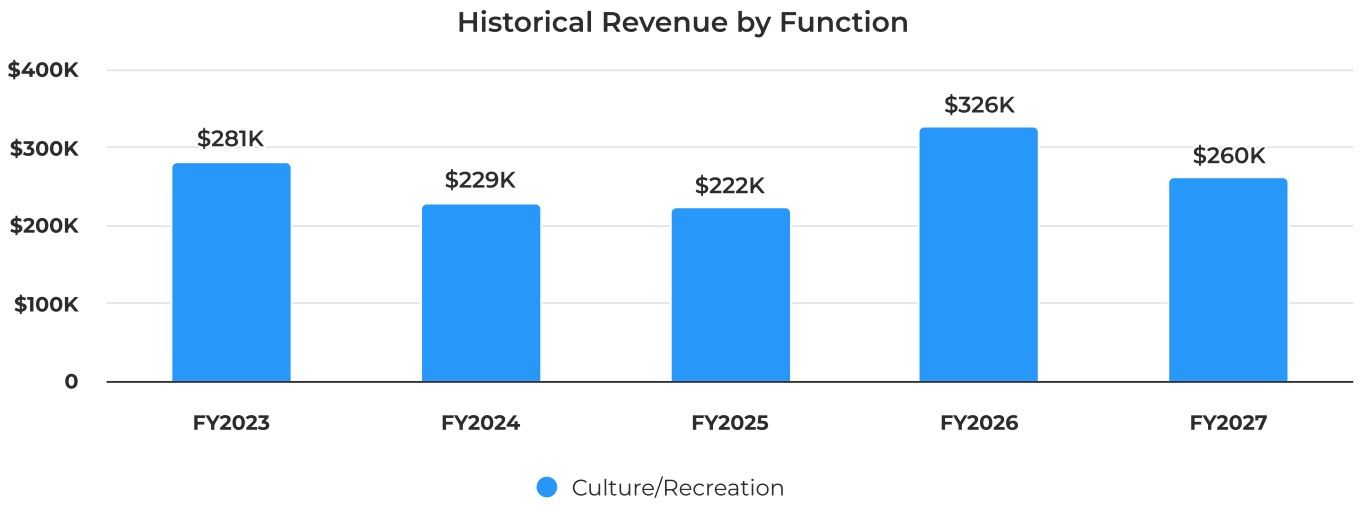
This is an enterprise fund (proprietary).

Summary



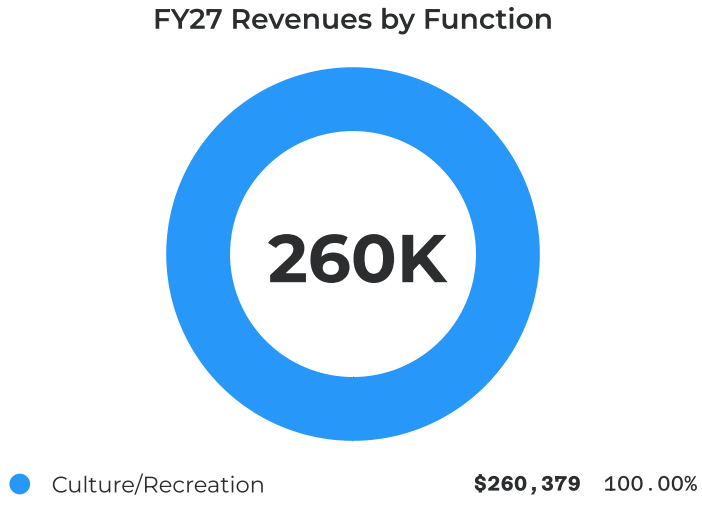
In the 2027 budget for Gaither's at Myrtle Creek Farm and Factory Shoals (Fund 556), both expenditures and revenues are budgeted at $260,379. This represents a decrease of 20.02% from the previous year's budgeted amount of $325,559 for both categories. The budgeted revenues and expenditures remain balanced in 2027, continuing the pattern from 2026. There are no actual revenue or expenditure figures available for comparison in either year.

Revenues by Function



In FY2027, the total historical revenue for Gaither's at Myrtle Creek Farm and Factory Shoals is budgeted at $260,379, representing a decrease of 20.02% from the previous year's total of $325,559.

The entire revenue continues to come from the Culture/Recreation function, which accounts for 100% of the total revenue in both years. However, this category experiences a significant decline of $65,180, or 20.02%, compared to FY2026 when it was $325,559.

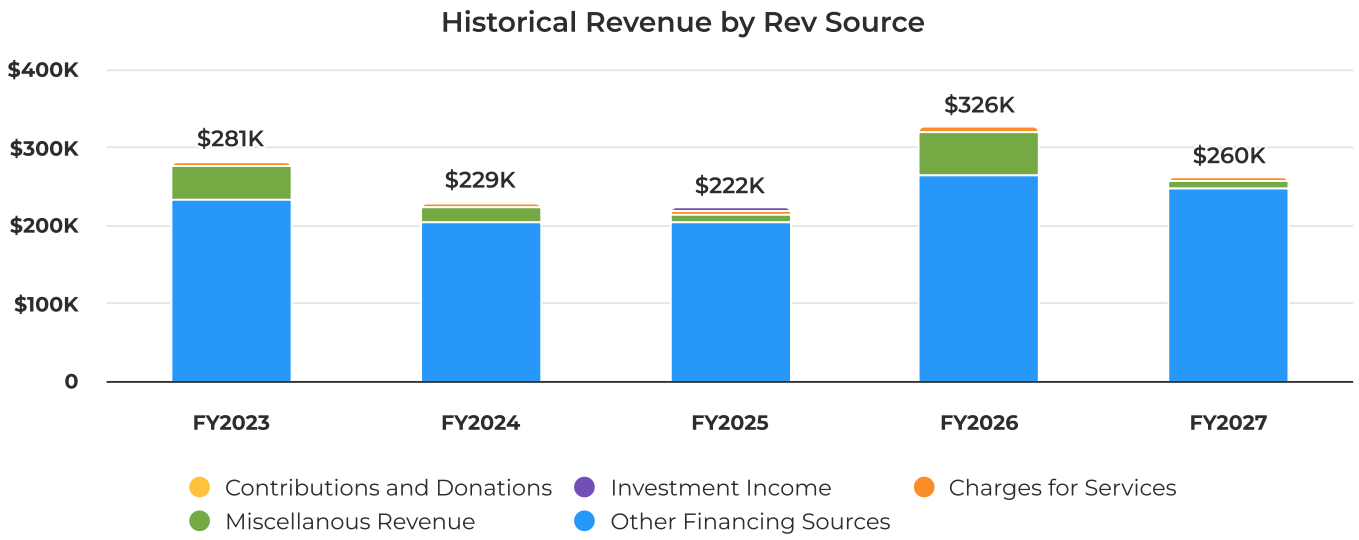


For the fiscal year, the total revenue for Gaither's at Myrtle Creek Farm and Factory Shoals (Fund 556) is $260,379, with 100% of this revenue coming from the Culture/Recreation category.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Culture/Recreation	$281,499	$228,780	$222,344	$325,559	$260,379	-$65,180	-20.0%
Total Revenues	**$281,499**	**$228,780**	**$222,344**	**$325,559**	**$260,379**	**-$65,180**	**-20.0%**

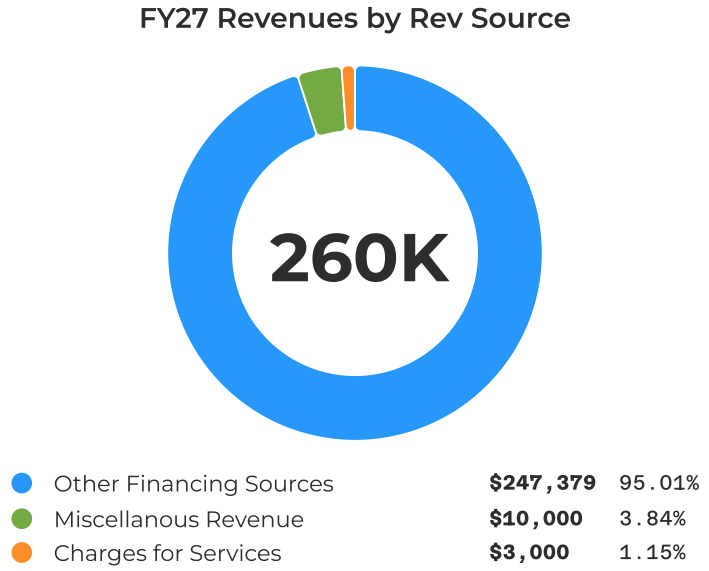
Revenues by Rev Source



In FY2027, the total revenue for Gaither's at Myrtle Creek Farm and Factory Shoals is budgeted at $260,379, representing a 20.02% decrease from the previous year's total of $325,559. The largest revenue source remains Other Financing Sources, which accounts for 95.01% of the total at $247,379. This category decreased by $16,285, or 6.18%, compared to FY2026.

Miscellaneous Revenue, the second largest category, is budgeted at $10,000 in FY2027, making up 3.84% of total revenue. This reflects a significant decrease of $45,000, or 81.82%, from the prior year. Charges for Services are projected at $3,000, or 1.15% of total revenue, which is a decrease of $3,895, or 56.49%, from FY2026.

Investment Income and Contributions and Donations remain at $0, consistent with the previous year. Overall, the FY2027 budget shows decreases across all major revenue categories compared to FY2026, with the most notable reductions in Miscellaneous Revenue and Charges for Services.

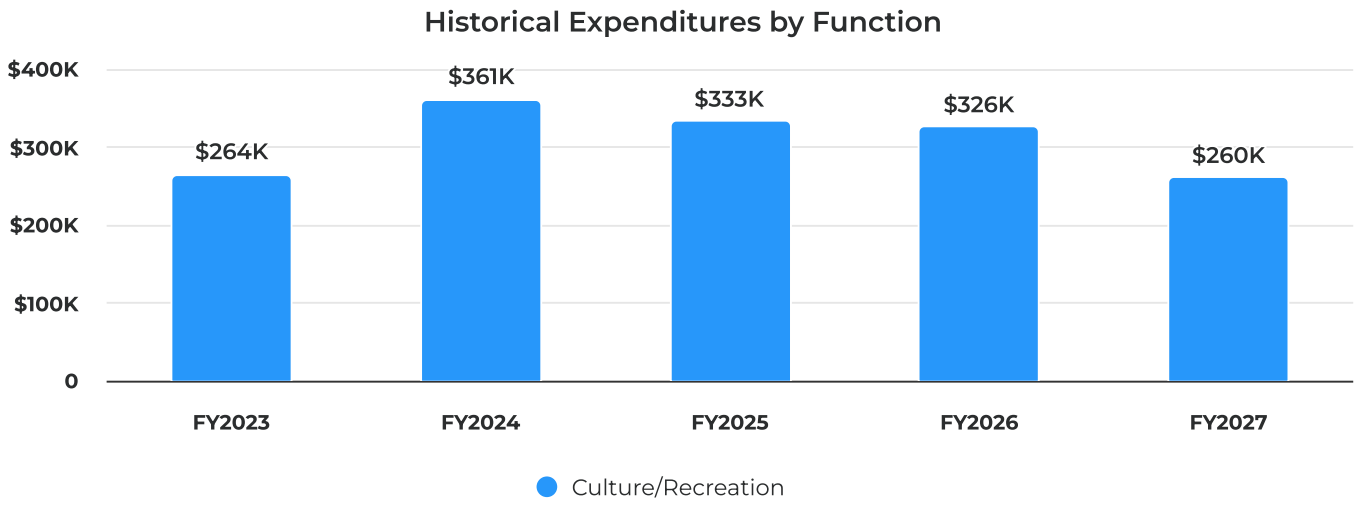


For the fiscal year revenue by revenue source in the Gaither's at Myrtle Creek Farm and Factory Shoals (Fund 556), Other Financing Sources account for $247,379, representing 95.01% of the total revenue. Miscellaneous Revenue contributes $10,000, which is 3.84% of the total. Charges for Services make up $3,000, or 1.15% of the revenue.

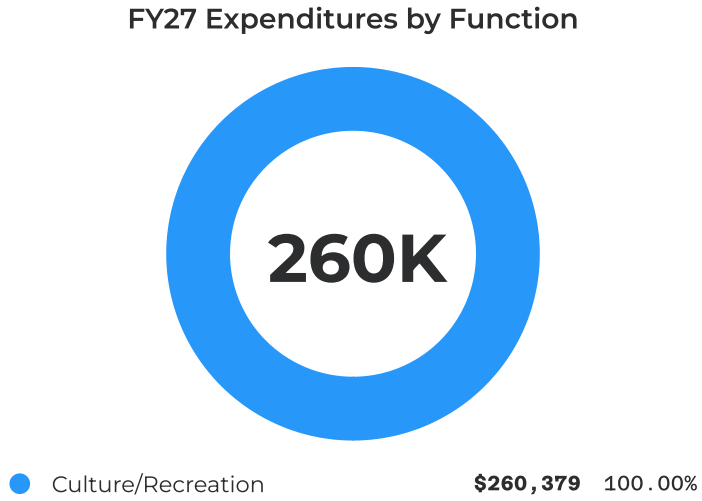
Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$5,232	$4,636	$4,250	$6,895	$3,000	-$3,895	-56.5%
Investment Income	$106	$141	$3,860	$0	$0	$0	0.0%
Contributions and Donations	$0	$0	$400	$0	$0	$0	0.0%
Miscellanous Revenue	$43,977	$20,969	$10,800	$55,000	$10,000	-$45,000	-81.8%
Other Financing Sources	$232,184	$203,034	$203,034	$263,664	$247,379	-$16,285	-6.2%
Total Revenues	**$281,499**	**$228,780**	**$222,344**	**$325,559**	**$260,379**	**-$65,180**	**-20.0%**

Expenditures by Function



In FY2027, the total expenditures for Gaither's at Myrtle Creek Farm and Factory Shoals (Fund 556) are budgeted at $260,379, representing a 20.02% decrease from the FY2026 total of $325,559. The entire budget continues to be allocated to the Culture/Recreation function, which also experienced a significant reduction of $65,180, or 20.02%, compared to the previous year. This marks a notable decline in expenditures within the sole category of Culture/Recreation, which accounted for 100% of the total budget in both years.

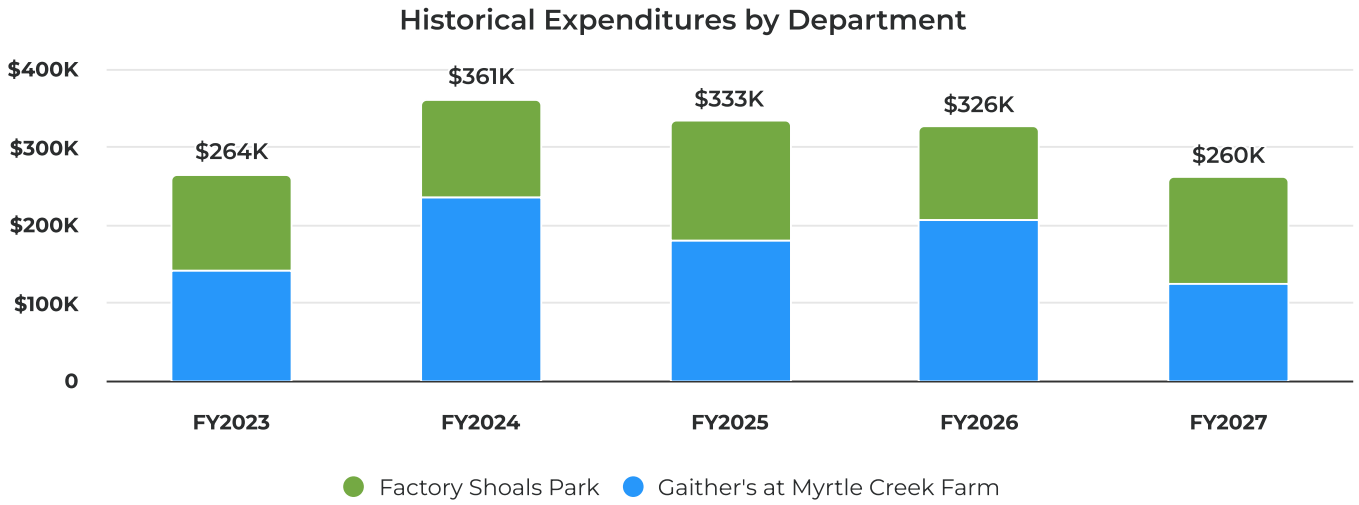


For the fiscal year, the expenditures by function for Gaither's at Myrtle Creek Farm and Factory Shoals (Fund 556) consist entirely of Culture/Recreation, totaling $260,379, which represents 100% of the expenditures.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Culture/Recreation	$264,183	$360,709	$332,800	$325,559	$260,379	-$65,180	-20.0%
Total Expenditures	**$264,183**	**$360,709**	**$332,800**	**$325,559**	**$260,379**	**-$65,180**	**-20.0%**

Expenditures by Department

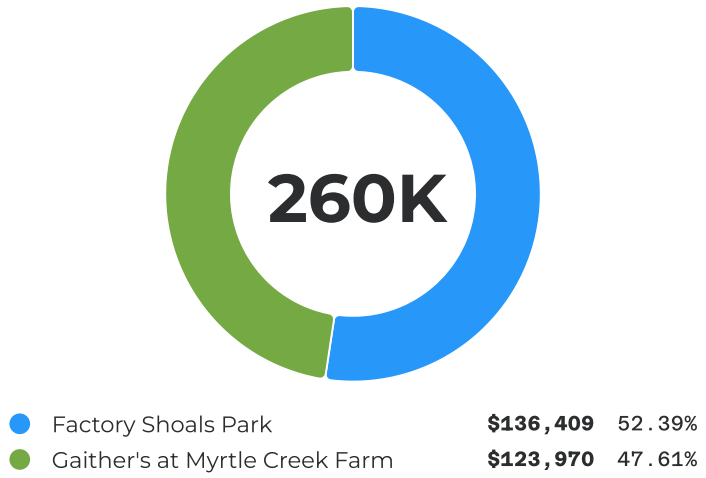


In FY2027, the total expenditures for Gaither's at Myrtle Creek Farm and Factory Shoals (Fund 556) decreased by 20.02% to $260,379 compared to FY2026. This represents a significant reduction in overall spending.

Factory Shoals Park became the largest expenditure category in FY2027, accounting for 52.39% of the total budget with $136,409. This amount increased by $16,915, or 14.16%, from the previous year. In contrast, Gaither's at Myrtle Creek Farm expenditures decreased substantially by $82,095, or 39.84%, to $123,970, representing 47.61% of the total budget.

The shift in expenditure proportions is notable, with Factory Shoals Park rising from 36.7% to 52.39% of the total budget, while Gaither's at Myrtle Creek Farm declined from 63.3% to 47.61%. This change reflects the largest increase and decrease among the departments, respectively, contributing to the overall 20.02% reduction in total expenditures for the fund.

FY27 Expenditures by Department



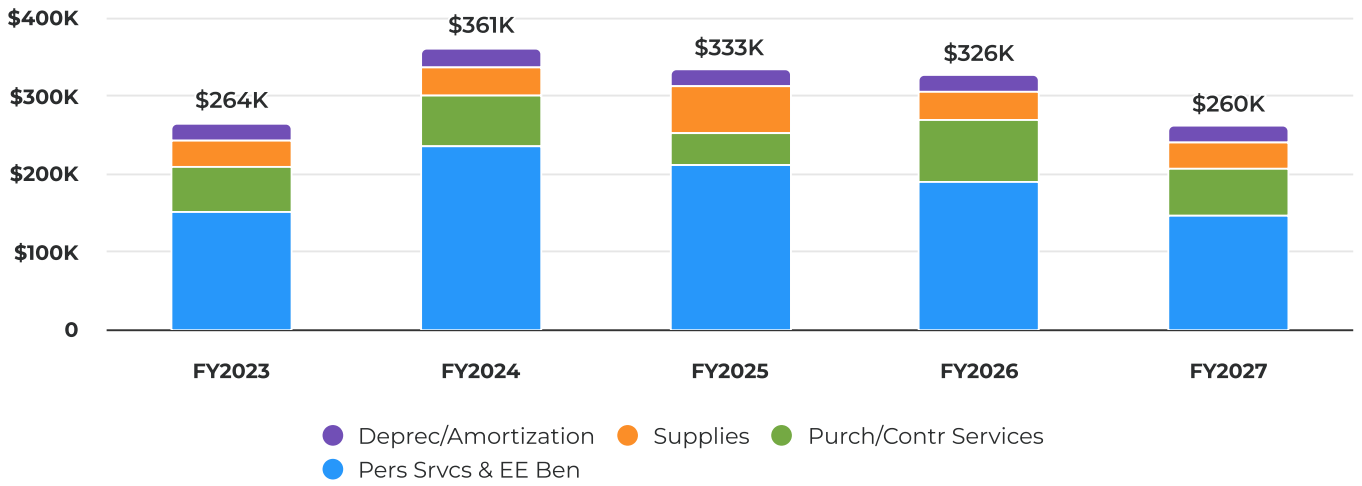
For the fiscal year expenditures by department in the Gaither's at Myrtle Creek Farm and Factory Shoals Fund 556, Factory Shoals Park accounts for $136,409, representing 52.39% of the total expenditures. Gaither's at Myrtle Creek Farm comprises $123,970, which is 47.61% of the total expenditures.

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Factory Shoals Park	$122,630	$126,196	$152,863	$119,494	$136,409	$16,915	14.2%
Gaither's at Myrtle Creek Farm	$141,552	$234,513	$179,938	$206,065	$123,970	-$82,095	-39.8%
Total Expenditures	**$264,183**	**$360,709**	**$332,800**	**$325,559**	**$260,379**	**-$65,180**	**-20.0%**

Expenditures by Object Summary

Historical Expenditures by Object Summary



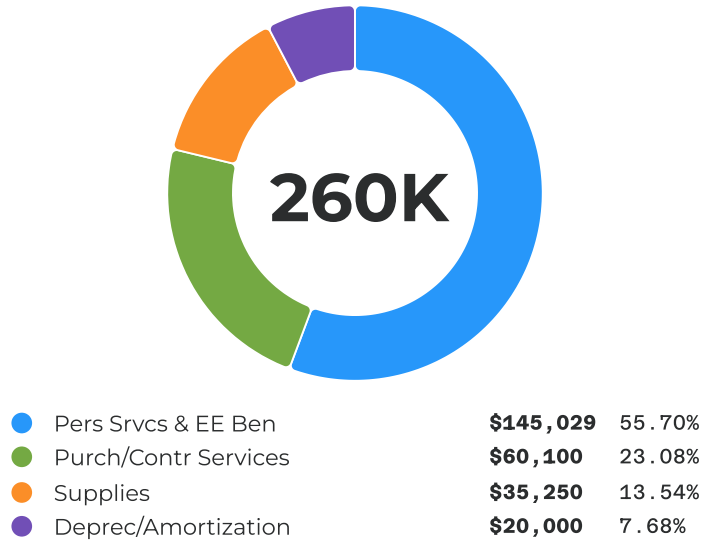
In FY2027, the total expenditures for Gaither's at Myrtle Creek Farm and Factory Shoals are budgeted at $260,379, representing a 20.02% decrease from the FY2026 total of $325,559. The largest expenditure category remains

Personnel Services and Employee Benefits, which accounts for 55.7% of the total at $145,029. This category decreased by $43,691, or 23.15%, compared to the previous year.

Purchases and Contracted Services is the second largest category, comprising 23.08% of the total with a budget of $60,100. This category saw a decrease of $20,021, or 24.99%, from FY2026. Supplies make up 13.54% of the FY2027 budget at $35,250, showing a slight decrease of $1,468, or 4%, from the prior year.

Depreciation and Amortization remains steady at $20,000, representing 7.68% of the total budget, with no change from FY2026. Overall, all major categories except Depreciation and Amortization experienced decreases in FY2027 compared to FY2026, contributing to the total budget reduction of 20.02%.

FY27 Expenditures by Object Summary



For the fiscal year expenditures by object summary for Gaither's at Myrtle Creek Farm and Factory Shoals (Fund 556), Personnel Services and Employee Benefits account for $145,029, representing 55.7% of the total expenditures. Purchased and Contracted Services make up $60,100, which is 23.08%. Supplies total $35,250, comprising 13.54%, and Depreciation and Amortization expenses are $20,000, accounting for 7.68% of the expenditures.

Expenditures by Object Summary

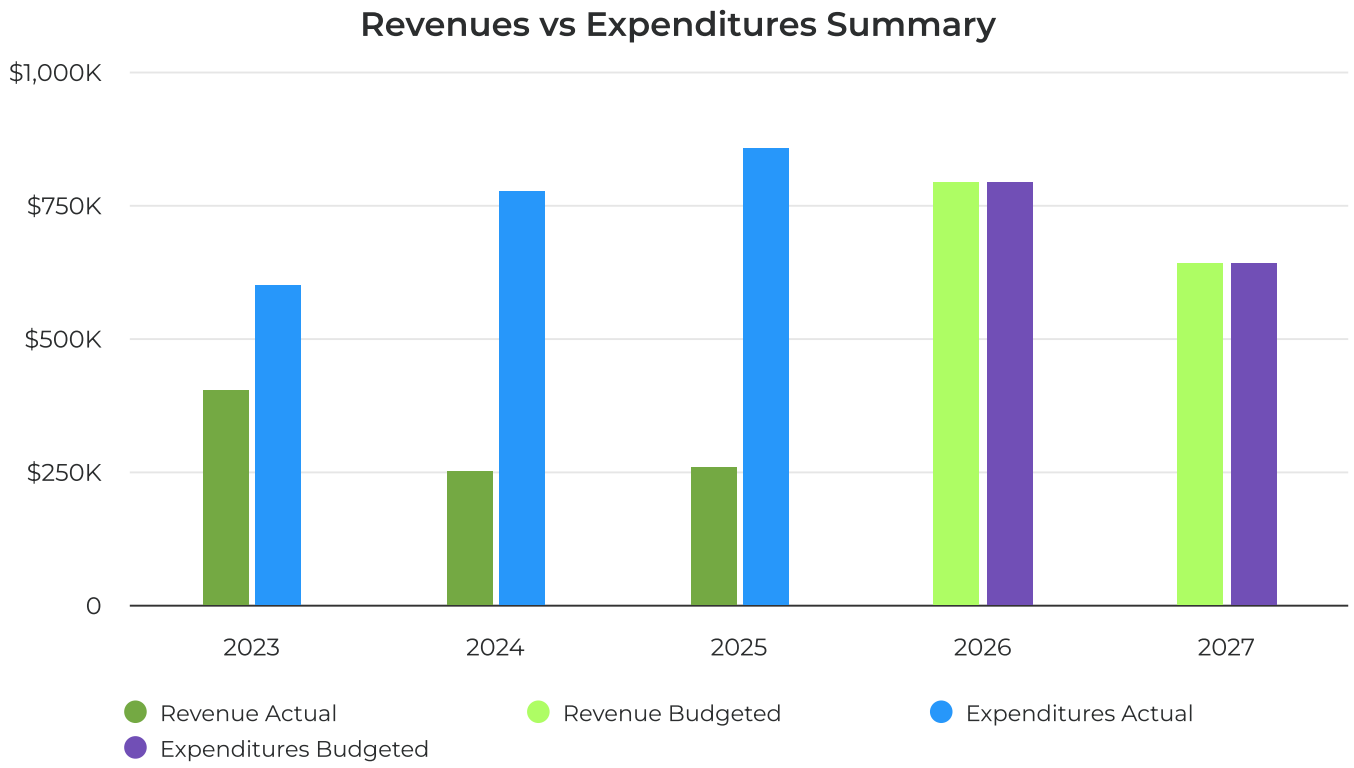
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$150,766	$235,797	$209,720	$188,720	$145,029	-$43,691	-23.2%
Purch/Contr Services	$56,565	$64,725	$42,281	$80,121	$60,100	-$20,021	-25.0%
Supplies	$34,095	$36,366	$59,251	$36,718	$35,250	-$1,468	-4.0%
Deprec/Amortization	$22,757	$23,821	$21,548	$20,000	$20,000	$0	0.0%
Total Expenditures	**$264,183**	**$360,709**	**$332,800**	**$325,559**	**$260,379**	**-$65,180**	**-20.0%**

Workers Compensation

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.

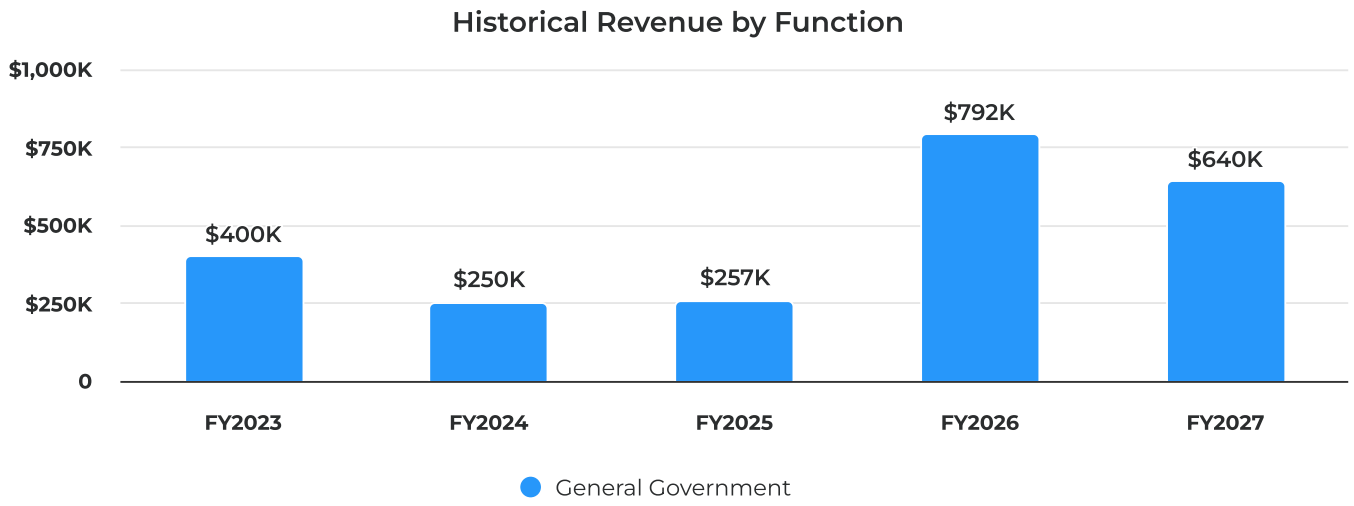
This is an internal service fund (proprietary) and is considered a non-major fund.

Summary



In the 2027 budget for Workers Compensation (Fund 786), both expenditures and revenues are budgeted at $640,000. This represents a decrease of 19.19% from the previous year's budgeted amount of $792,000 for both categories. The budgeted revenues and expenditures remain balanced in 2027, continuing the pattern from 2026 where budgeted revenues and expenditures were equal at $792,000. There are no actual revenue or expenditure figures available for either year to compare against the budgeted amounts.

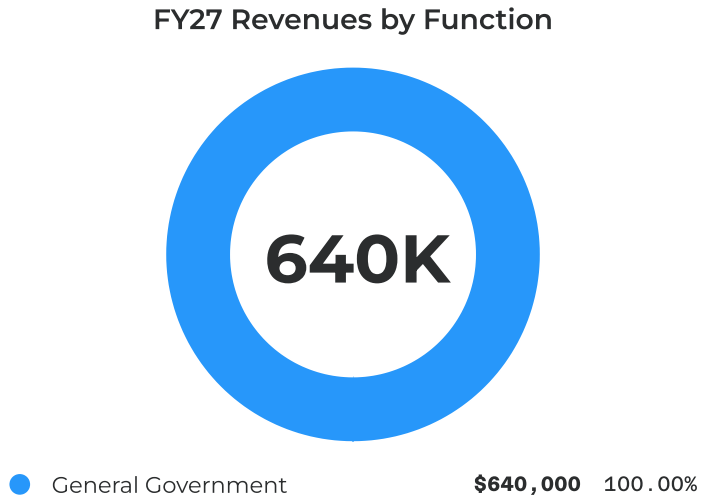
Revenues by Function



In FY2027, the total revenue for Workers Compensation (Fund 786) is budgeted at $640,000, representing a decrease of 19.19% from the previous year's total of $792,000 in FY2026.

The General Government category remains the largest and sole contributor to revenue, accounting for 100% of the total in both years. However, this category experiences a decrease of $152,000, or 19.19%, down from $792,000 in FY2026 to $640,000 in FY2027.

This decline in the General Government revenue drives the overall reduction in total revenue for the fund between FY2026 and FY2027.



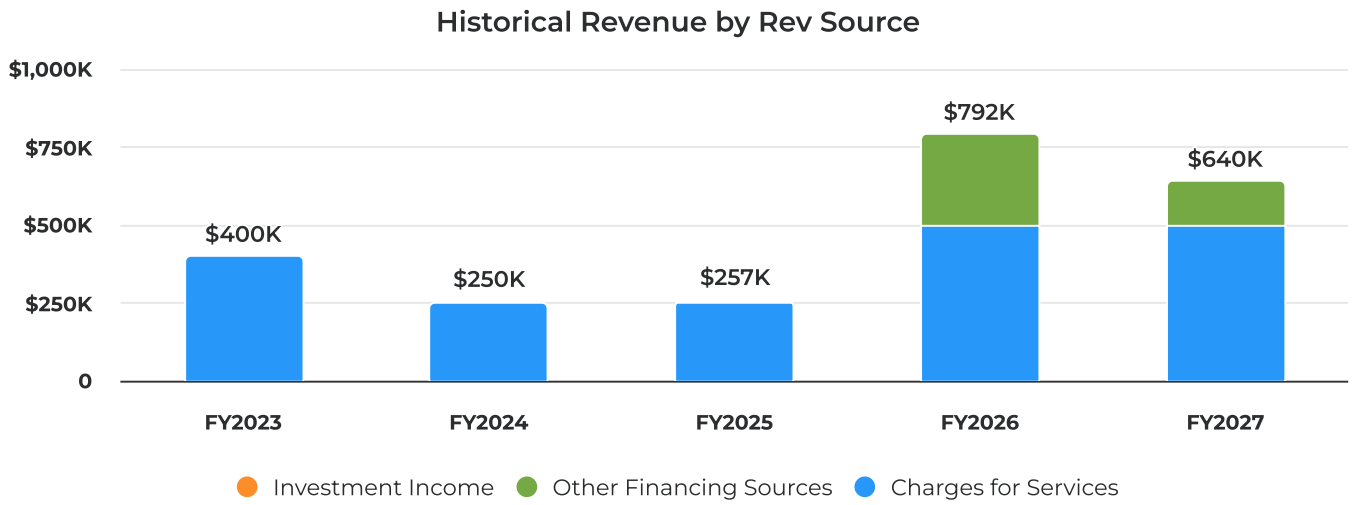
For the fiscal year, the Workers Compensation (Fund 786) reported revenue of $640,000, which accounts for 100% under the category General Government.

Revenues by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$400,404	$250,457	$257,203	$792,000	$640,000	-$152,000	-19.2%

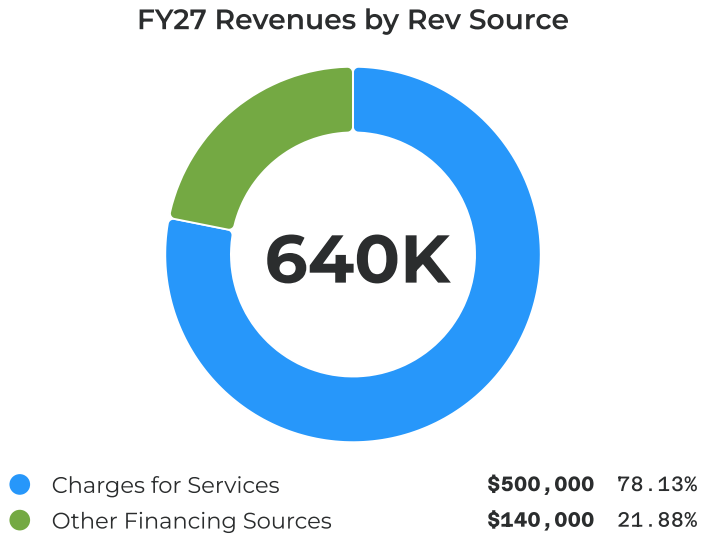
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Total Revenues	**$400,404**	**$250,457**	**$257,203**	**$792,000**	**$640,000**	**-$152,000**	**-19.2%**

Revenues by Rev Source



In FY2027, the total revenue for Workers Compensation (Fund 786) is budgeted at $640,000, representing a decrease of 19.19% from the FY2026 total of $792,000. Charges for Services remain the largest revenue source at $500,000, accounting for 78.13% of the total revenue, with no change in amount from the previous year.

Other Financing Sources, the second largest category, decreased significantly by 52.05%, from $292,000 in FY2026 to $140,000 in FY2027, now comprising 21.88% of the total revenue. Investment Income remains at $0, consistent with the prior year.

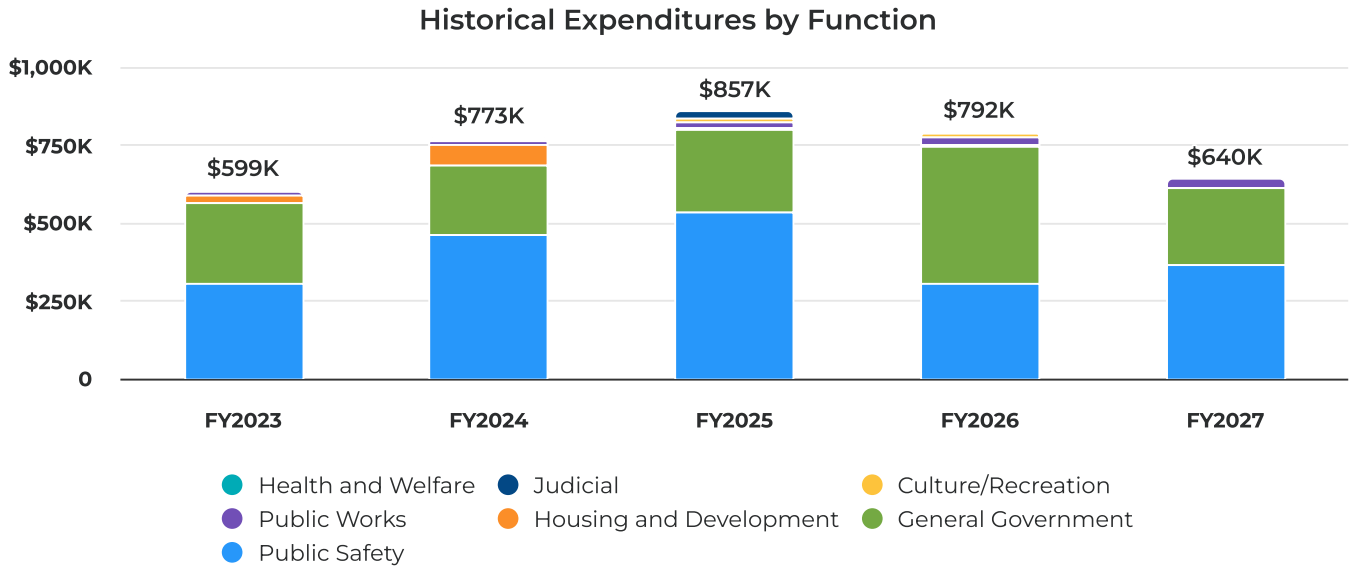


For the fiscal year revenue by revenue source in Workers Compensation (Fund 786), Charges for Services account for $500,000, representing 78.13% of the total revenue. Other Financing Sources contribute $140,000, making up 21.88% of the revenue.

Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$400,000	$250,000	$250,000	$500,000	$500,000	$0	0.0%
Investment Income	$404	$457	$7,203	$0	$0	$0	0.0%
Other Financing Sources	$0	$0	$0	$292,000	$140,000	-$152,000	-52.1%
Total Revenues	**$400,404**	**$250,457**	**$257,203**	**$792,000**	**$640,000**	**-$152,000**	**-19.2%**

Expenditures by Function



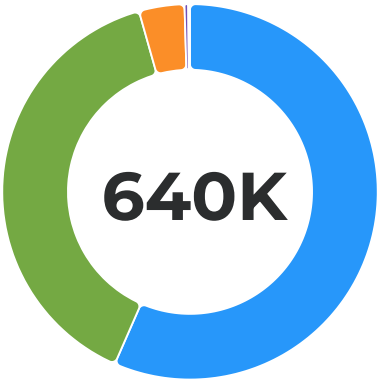
In FY2027, the total expenditures for Workers Compensation (Fund 786) decreased by 19.19% to $640,000 compared to FY2026's total of $792,000. The largest expenditure category shifted from General Government to Public Safety.

Public Safety expenditures increased by 19.87%, rising from $302,000 in FY2026 to $362,000 in FY2027, representing 56.56% of the total budget. Conversely, General Government expenditures decreased significantly by 43.18%, falling from $440,000 in FY2026 to $250,000 in FY2027, accounting for 39.06% of the total.

Public Works expenditures remained steady at $25,000, maintaining a similar share of the budget at 3.91%. Housing and Development saw a substantial decrease of 80%, dropping from $10,000 to $2,000, now representing 0.31% of the total. Culture/Recreation expenditures declined sharply by 90%, from $10,000 to $1,000, making up 0.16% of the budget.

Judicial expenditures were eliminated entirely, decreasing from $5,000 in FY2026 to $0 in FY2027. Health and Welfare expenditures remained at $0 for both years.

FY27 Expenditures by Function



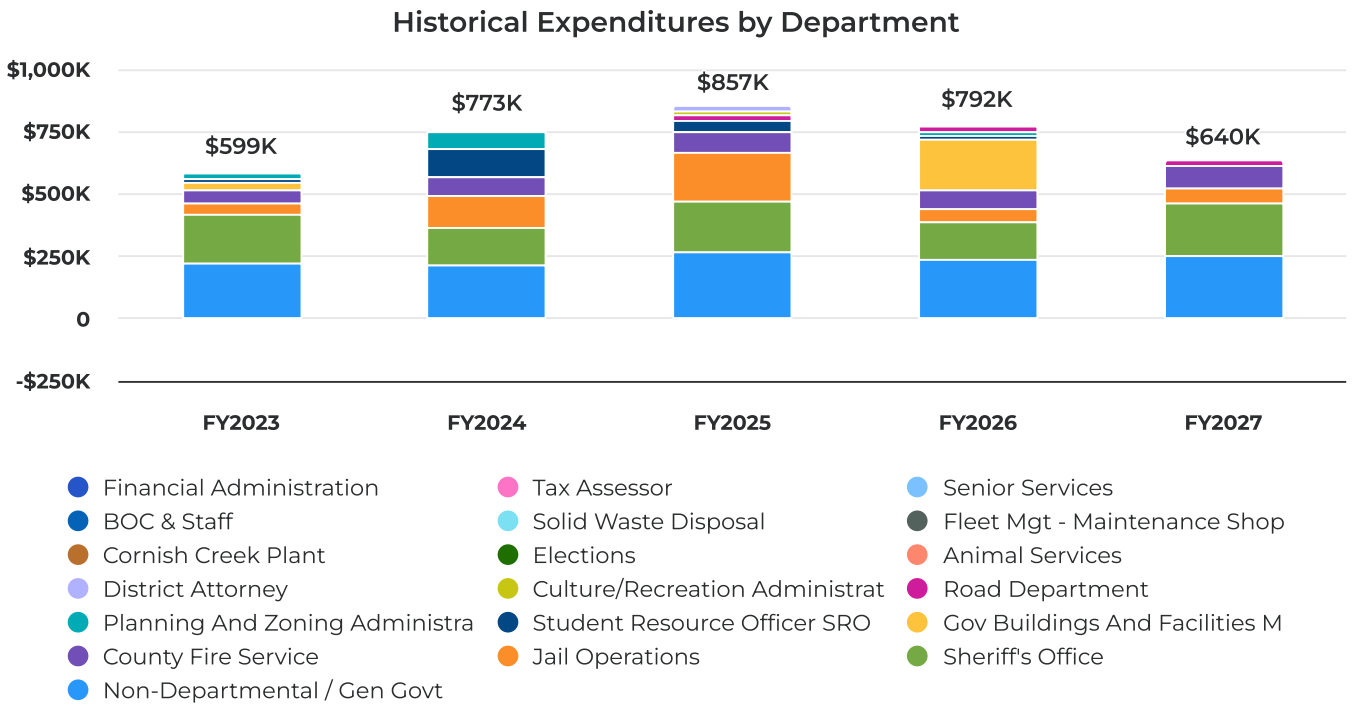
Public Safety	**$362,000**	56.56%
General Government	**$250,000**	39.06%
Public Works	**$25,000**	3.91%
Housing and Development	**$2,000**	0.31%
Culture/Recreation	**$1,000**	0.16%

For the fiscal year expenditures by function in the Workers Compensation (Fund 786), Public Safety accounts for $362,000, representing 56.56% of the total. General Government follows with $250,000, or 39.06%. Public Works expenditures are $25,000, making up 3.91%. Housing and Development is $2,000, which is 0.31%, and Culture/Recreation is $1,000, comprising 0.16% of the expenditures.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government	$254,460	$222,672	$263,953	$440,000	$250,000	-$190,000	-43.2%
Judicial	$0	$1,918	$22,167	$5,000	$0	-$5,000	-100.0%
Public Safety	$306,413	$463,240	$533,538	$302,000	$362,000	$60,000	19.9%
Public Works	$13,027	$10,219	$22,814	$25,000	$25,000	$0	0.0%
Health and Welfare	$0	$138	$426	$0	$0	$0	0.0%
Culture/Recreation	$762	$10,477	$9,987	$10,000	$1,000	-$9,000	-90.0%
Housing and Development	$24,747	$64,253	$4,478	$10,000	$2,000	-$8,000	-80.0%
Total Expenditures	**$599,410**	**$772,917**	**$857,364**	**$792,000**	**$640,000**	**-$152,000**	**-19.2%**

Expenditures by Department



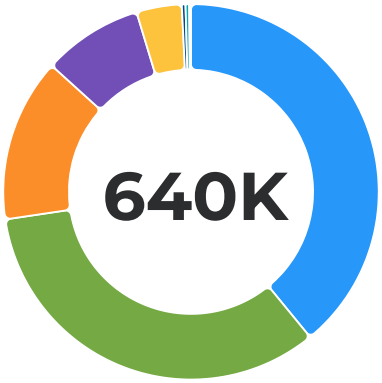
The total budget for Workers Compensation (Fund 786) in FY2027 is $640,000, representing a 19.19% decrease from the FY2026 total of $792,000. The largest expenditure category in FY2027 is Non-Departmental / Gen Govt, which increased by $15,000 or 6.38% to $250,000, now accounting for 39.06% of the total budget, up from 29.67% in FY2026.

The Sheriff's Office saw a significant increase of $65,000 or 43.33%, rising to $215,000 and making up 33.59% of the FY2027 budget, compared to 18.94% in the previous year. County Fire Service expenditures also increased by $15,000 or 20%, reaching $90,000 and representing 14.06% of the total budget.

Jail Operations remained constant at $55,000, maintaining 8.59% of the budget, while the Road Department stayed steady at $25,000, or 3.91% of the total. Animal Services held at $2,000, representing 0.31% of the budget.

Several categories experienced notable decreases. Gov Buildings And Facilities M dropped completely from $200,000 in FY2026 to $0 in FY2027, a 100% decrease. Student Resource Officer SRO also decreased from $20,000 to $0, a 100% reduction. Culture/Recreation Administrat declined by $9,000 or 90% to $1,000, and Planning And Zoning Administra decreased by $8,000 or 80% to $2,000. Elections expenditures were eliminated, falling from $5,000 to $0, a 100% decrease. District Attorney also saw a 100% decrease to $0 from $5,000 in the prior year.

FY27 Expenditures by Department



Non-Departmental / Gen Govt	**$250,000**	39.06%
Sheriff's Office	**$215,000**	33.59%
County Fire Service	**$90,000**	14.06%
Jail Operations	**$55,000**	8.59%
Road Department	**$25,000**	3.91%
Planning And Zoning Administra	**$2,000**	0.31%
Animal Services	**$2,000**	0.31%
Culture/Recreation Administrat	**$1,000**	0.16%

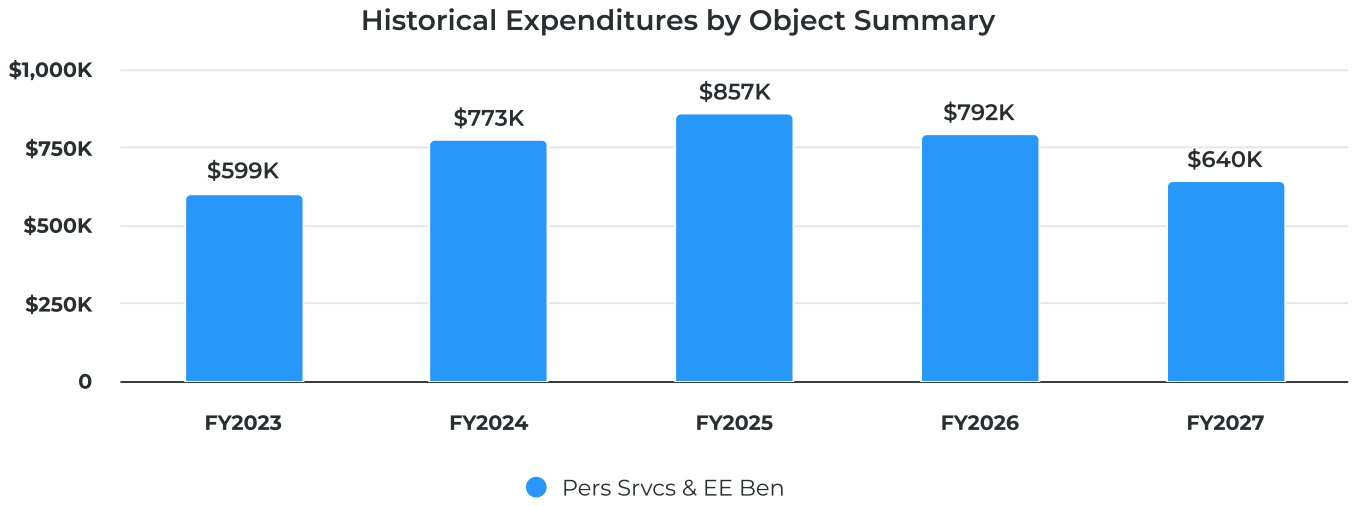
For the fiscal year expenditures by department in the Workers Compensation (Fund 786), Non-Departmental / Gen Govt accounts for $250,000, representing 39.06% of the total. The Sheriff's Office follows with $215,000, or 33.59%. County Fire Service expenditures are $90,000, making up 14.06%. Jail Operations account for $55,000, which is 8.59%. The Road Department has expenditures of $25,000, or 3.91%. Animal Services and Planning And Zoning Administra each have $2,000, both representing 0.31%. Culture/Recreation Administrat has the smallest share at $1,000, or 0.16% of the total expenditures.

Expenditures by Department

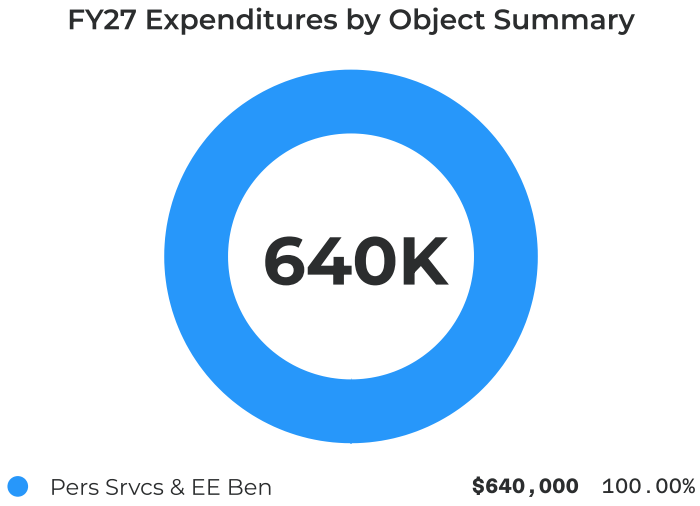
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Non-Departmental / Gen Govt	$218,533	$214,941	$263,262	$235,000	$250,000	$15,000	6.4%
BOC & Staff	$1,831	$11	$0	$0	$0	$0	0.0%
Elections	$0	$3,956	$692	$5,000	$0	-$5,000	-100.0%
Financial Administration	$2	$0	$0	$0	$0	$0	0.0%
Tax Assessor	$304	$0	$0	$0	$0	$0	0.0%
Gov Buildings And Facilities M	$33,791	$3,763	$0	$200,000	$0	-$200,000	-100.0%
District Attorney	$0	$1,918	$22,167	$5,000	$0	-$5,000	-100.0%
Sheriff's Office	$197,702	$150,757	$206,941	$150,000	$215,000	$65,000	43.3%
Jail Operations	$42,281	$123,576	$191,118	$55,000	$55,000	$0	0.0%
Student Resource Officer SRO	$12,959	$113,138	$42,416	$20,000	$0	-$20,000	-100.0%
County Fire Service	$52,172	$75,096	$88,100	$75,000	$90,000	$15,000	20.0%
Animal Services	$1,299	$673	$4,964	$2,000	$2,000	$0	0.0%
Road Department	$8,946	$7,287	$21,579	$25,000	$25,000	$0	0.0%
Cornish Creek Plant	$0	$758	$3,465	$0	$0	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Solid Waste Disposal	$0	$1,172	$723	$0	$0	$0	0.0%
Fleet Mgt - Maintenance Shop	$4,081	$1,002	-$2,953	$0	$0	$0	0.0%
Senior Services	$0	$138	$426	$0	$0	$0	0.0%
Culture/Recreation Administrat	$762	$10,477	$9,987	$10,000	$1,000	-$9,000	-90.0%
Planning And Zoning Administra	$24,747	$64,253	$4,478	$10,000	$2,000	-$8,000	-80.0%
Total Expenditures	**$599,410**	**$772,917**	**$857,364**	**$792,000**	**$640,000**	**-$152,000**	**-19.2%**

Expenditures by Object Summary



In FY2027, the total expenditures for Workers Compensation (Fund 786) are budgeted at $640,000, representing a decrease of 19.19% from the FY2026 total of $792,000. The entire budget continues to be allocated to Personal Services and Employee Benefits, which also decreased by 19.19%, falling from $792,000 in FY2026 to $640,000 in FY2027. This category remains the largest and sole expenditure, with a reduction of $152,000 compared to the previous year.



For the fiscal year expenditures by object summary 1 in the Workers Compensation (Fund 786), the total amount allocated to Pers Srvcs & EE Ben is $640,000, representing 100% of the expenditures.

Expenditures by Object Summary

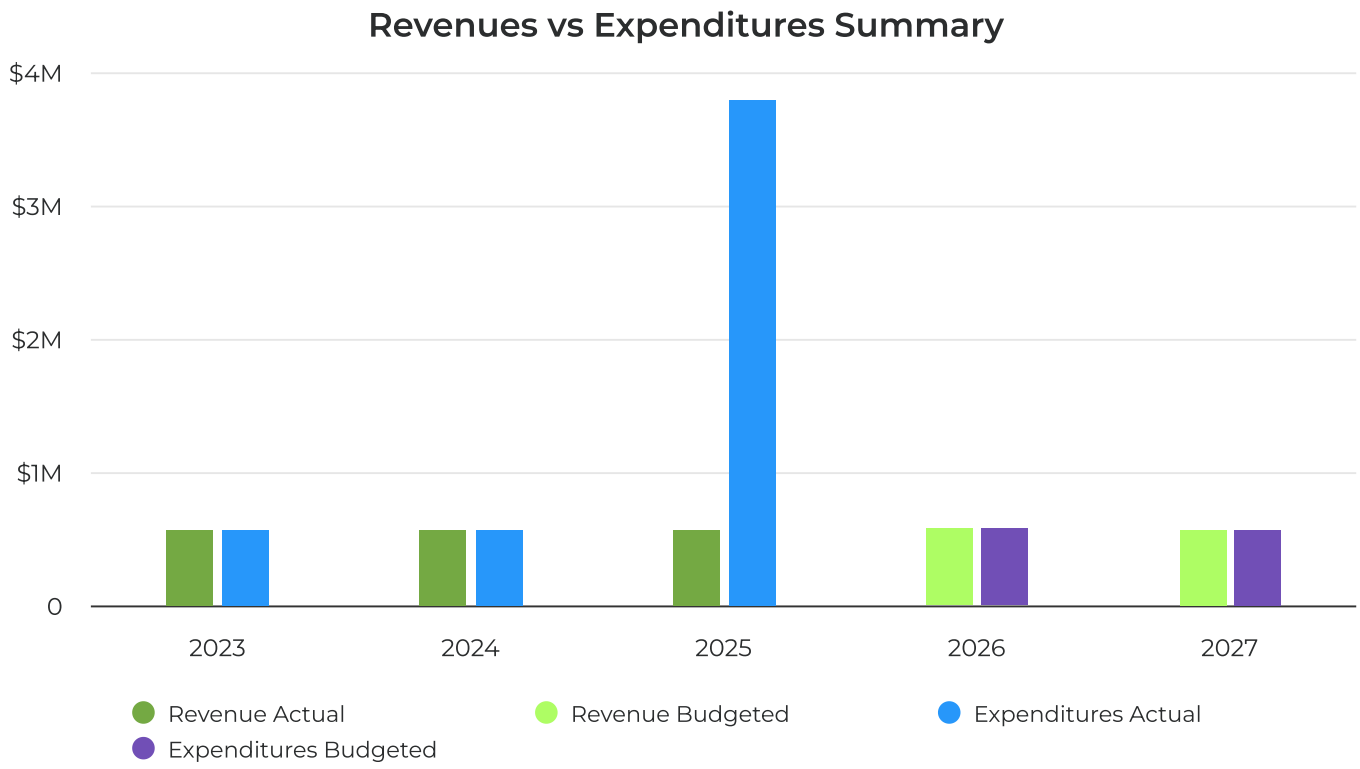
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$599,410	$772,917	$857,364	$792,000	$640,000	-$152,000	-19.2%
Total Expenditures	**$599,410**	**$772,917**	**$857,364**	**$792,000**	**$640,000**	**-$152,000**	**-19.2%**

Public Facilities Authority

This fund accounts for the activity of the Public Facilites Authority for the purpose of issuing bonds for construction projects. It accounts for the finance and purchase of Fire Station #4 and public safety equipment.

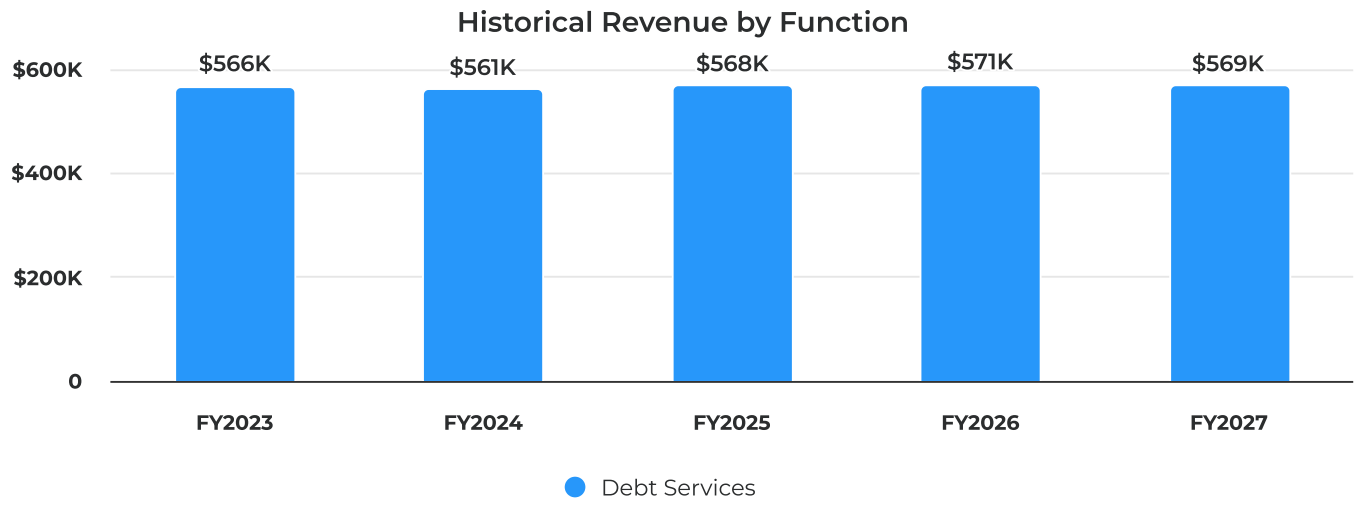
This fund is a blended component unit.

Summary



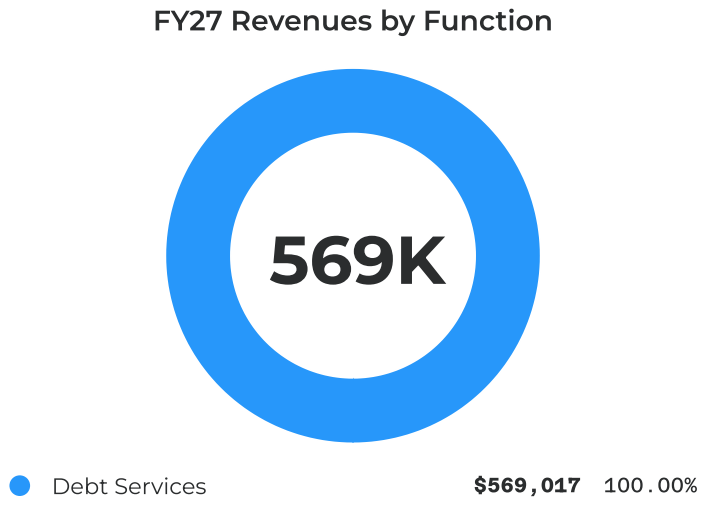
In the Public Facilities Authority (Fund 900) for the 2027 budget year, both expenditures and revenues are budgeted at $569,017. This represents a slight decrease of 0.35% compared to the 2026 budgeted amounts, which were $571,025 for both expenditures and revenues. The budgeted revenues and expenditures remain equal, maintaining a balanced budget for 2027.

Revenues by Function



In FY2027, the total revenue for the Public Facilities Authority (Fund 900) is budgeted at $569,017, representing a decrease of 0.35% from the FY2026 total of $571,025. The entire revenue continues to come from Debt Services, which is the largest and only category, accounting for 100% of the total revenue in both years.

Debt Services revenue is projected to decrease by $2,008, or 0.35%, from $571,025 in FY2026 to $569,017 in FY2027. This marks a reversal from the previous year's slight increase of $3,123, or 0.55%, in Debt Services revenue. Overall, the FY2027 budget shows a minor decline in total revenue driven solely by the reduction in Debt Services.

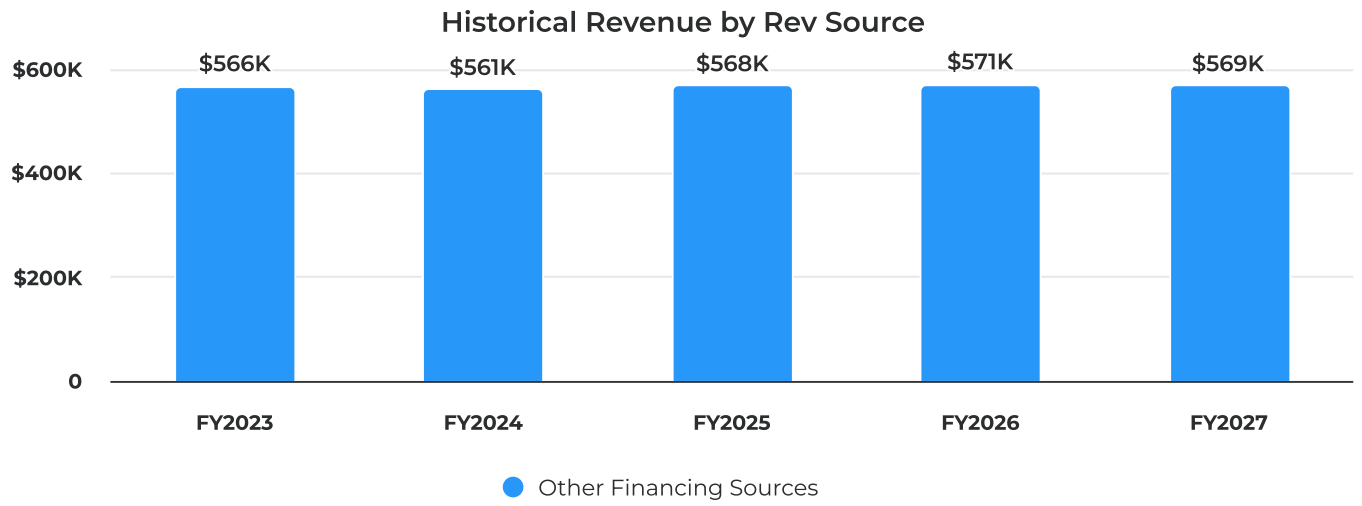


For the Public Facilities Authority (Fund 900), the Fiscal Year Revenue by Function consists entirely of Debt Services, which amounts to $569,017 and represents 100% of the total revenue.

Revenues by Function

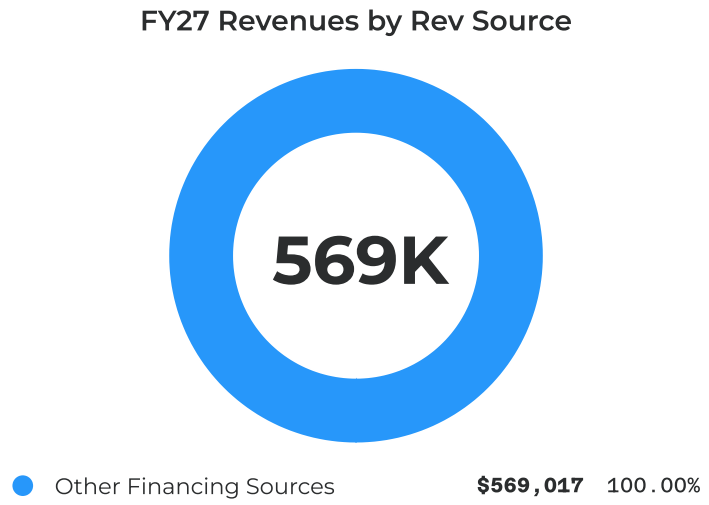
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Debt Services	$566,330	$561,375	$567,903	$571,025	$569,017	-$2,008	-0.4%
Total Revenues	**$566,330**	**$561,375**	**$567,903**	**$571,025**	**$569,017**	**-$2,008**	**-0.4%**

Revenues by Rev Source



In FY2027, the Public Facilities Authority's total revenue from all sources is budgeted at $569,017, representing a decrease of 0.35% from the FY2026 total of $571,025. The entire revenue for both years is derived from Other Financing Sources, which accounted for 100% of the total revenue in each year.

Specifically, Other Financing Sources decreased by $2,008, or 0.35%, from $571,025 in FY2026 to $569,017 in FY2027. This slight decline in the largest and sole revenue category drives the overall reduction in total revenue for the Public Facilities Authority in FY2027 compared to the previous year.

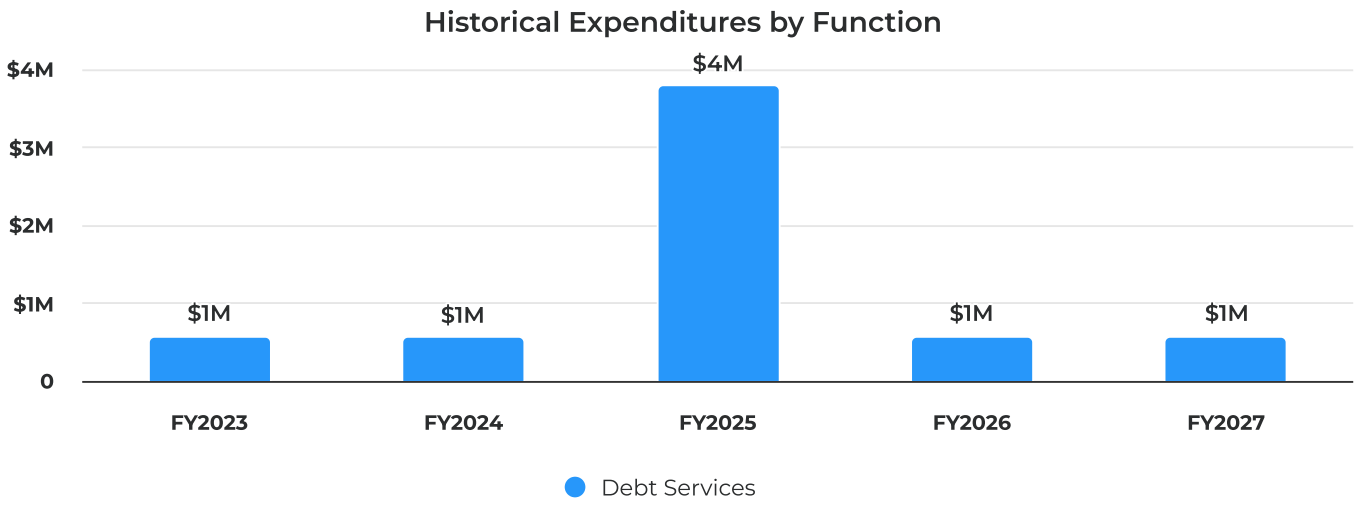


For the Public Facilities Authority (Fund 900), the Fiscal Year Revenue by Rev Source consists entirely of Other Financing Sources, totaling $569,017, which represents 100% of the revenue for the fiscal year.

Revenues by Rev Source

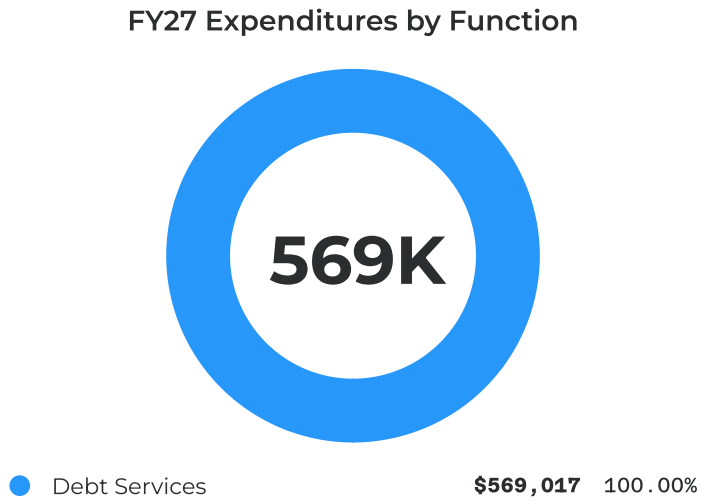
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Financing Sources	$566,330	$561,375	$567,903	$571,025	$569,017	-$2,008	-0.4%
Total Revenues	**$566,330**	**$561,375**	**$567,903**	**$571,025**	**$569,017**	**-$2,008**	**-0.4%**

Expenditures by Function



In FY2027, the total expenditures for the Public Facilities Authority (Fund 900) are budgeted at $569,017, representing a slight decrease of 0.35% from the FY2026 total of $571,025. Debt Services remains the largest and sole expenditure category, accounting for 100% of the total budget in both years.

Debt Services expenditures decreased by $2,008, or 0.35%, from $571,025 in FY2026 to $569,017 in FY2027. This change continues the downward trend observed in the previous year, although the reduction in FY2027 is much smaller compared to the significant 84.91% decrease seen in FY2026.

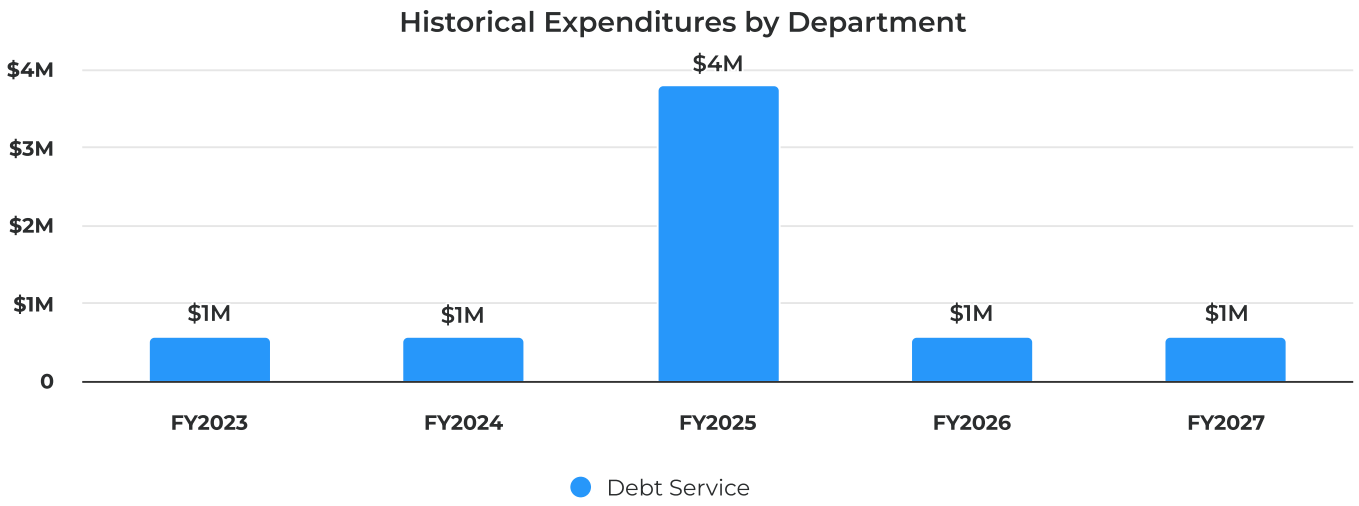


For the Public Facilities Authority (Fund 900), the Fiscal Year Expenditures by Function consist entirely of Debt Services, totaling $569,017, which represents 100% of the expenditures.

Expenditures by Function

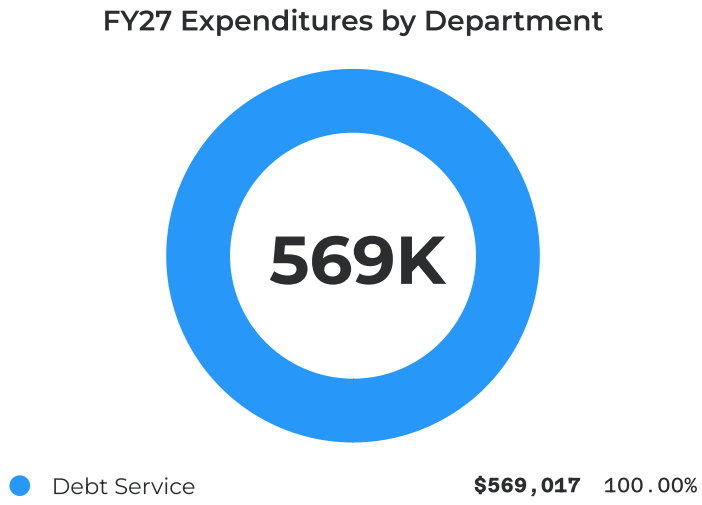
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Debt Services	$566,330	$561,375	$3,783,431	$571,025	$569,017	-$2,008	-0.4%
Total Expenditures	**$566,330**	**$561,375**	**$3,783,431**	**$571,025**	**$569,017**	**-$2,008**	**-0.4%**

Expenditures by Department



In FY2027, the total expenditures for the Public Facilities Authority (Fund 900) are budgeted at $569,017, representing a slight decrease of 0.35% from the FY2026 total of $571,025. Debt Service remains the sole expenditure category, accounting for 100% of the total budget in both years.

The Debt Service category decreases marginally by $2,008, or 0.35%, from $571,025 in FY2026 to $569,017 in FY2027. This continues the trend of reductions seen in the previous year, although the change in FY2027 is much smaller in magnitude compared to the prior year's decrease of $3.2 million.

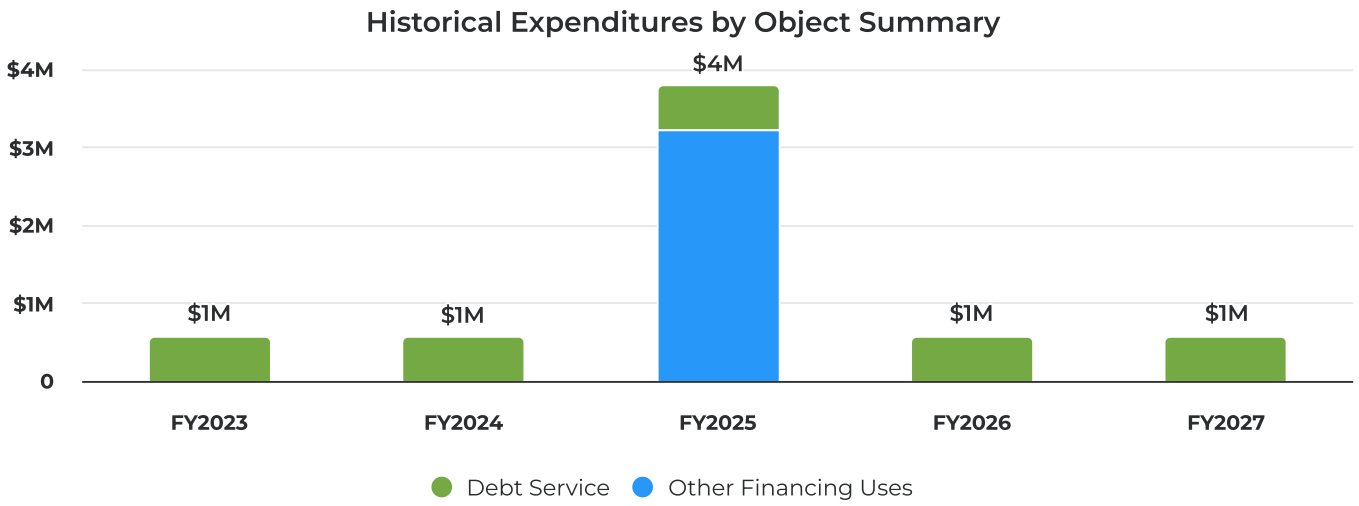


For the Public Facilities Authority (Fund 900), the Fiscal Year Expenditures by Department consist entirely of Debt Service, which amounts to $569,017, representing 100% of the total expenditures.

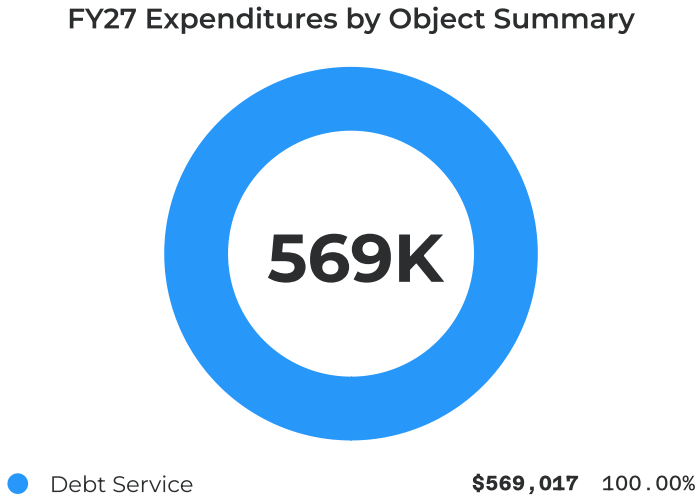
Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Debt Service	$566,330	$561,375	$3,783,431	$571,025	$569,017	-$2,008	-0.4%
Total Expenditures	**$566,330**	**$561,375**	**$3,783,431**	**$571,025**	**$569,017**	**-$2,008**	**-0.4%**

Expenditures by Object Summary



In FY2027, the total expenditures for the Public Facilities Authority (Fund 900) are budgeted at $569,017, representing a decrease of 0.35% from the FY2026 total of $571,025. Debt Service remains the largest and sole expenditure category, accounting for 100% of the total budget in both years. However, Debt Service expenditures decreased by $2,008, or 0.35%, from $571,025 in FY2026 to $569,017 in FY2027. Other Financing Uses, which had no allocation in FY2026, continue to have no budgeted expenditures in FY2027. Overall, the budget shows a slight reduction in total expenditures driven entirely by a decrease in Debt Service costs.



For the Public Facilities Authority (Fund 900), the Fiscal Year Expenditures by Object Summary 1 shows that Debt Service accounts for $569,017, representing 100% of the total expenditures for the fiscal year.

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Debt Service	$566,330	$561,375	$567,903	$571,025	$569,017	-$2,008	-0.4%
Other Financing Uses	$0	$0	$3,215,529	$0	$0	$0	0.0%
Total Expenditures	**$566,330**	**$561,375**	**$3,783,431**	**$571,025**	**$569,017**	**-$2,008**	**-0.4%**

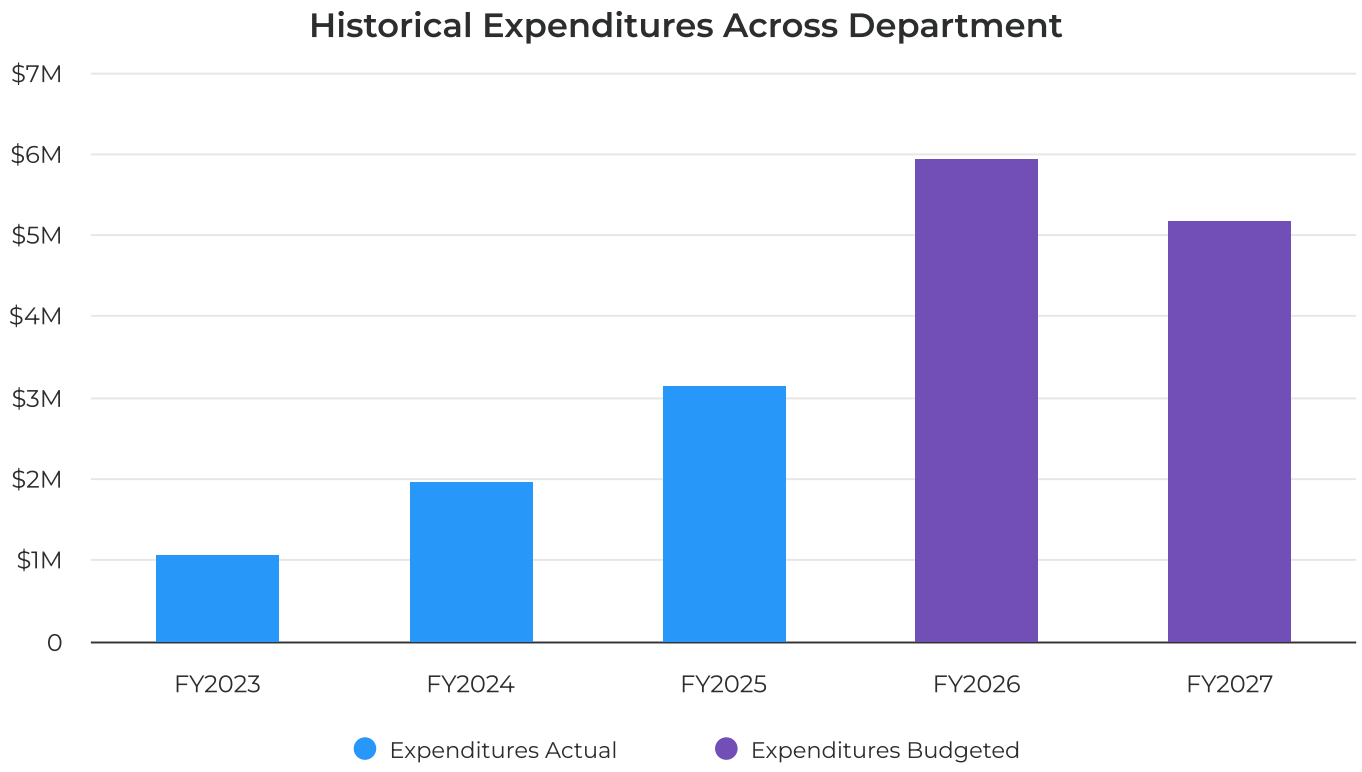
Departments Summary

This section shows the detailed budget for departments County-Wide.

Non-Departmental (11000)

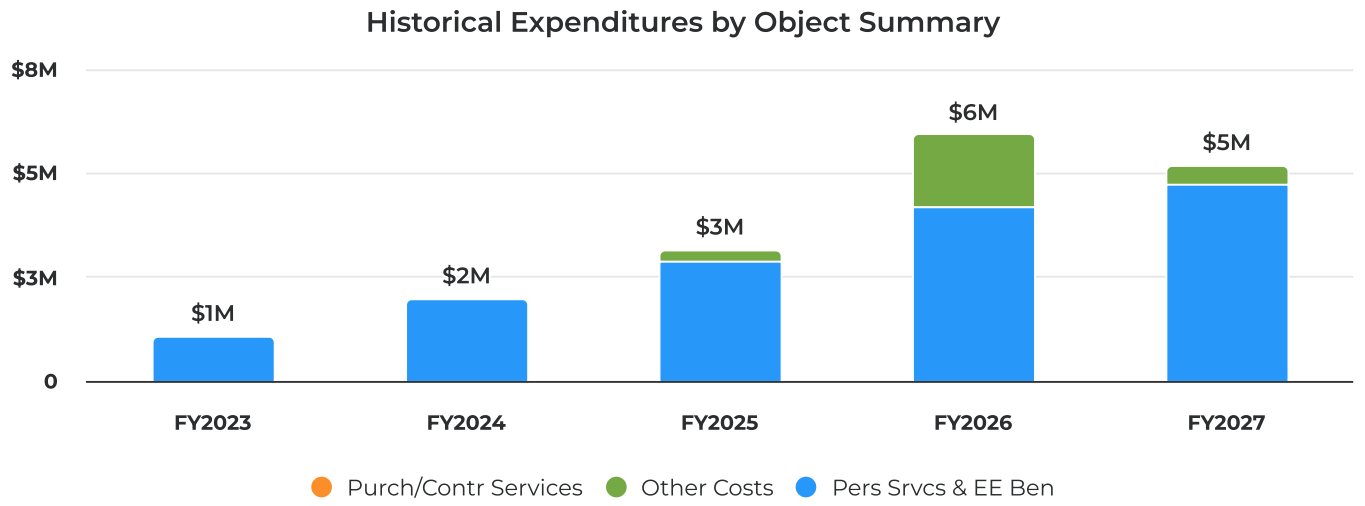
The Non-Departmental department holds items that are not necessarily overseen by a county department, such as contingencies and other employee benefits.

Expenditure Summary



For the Non-Departmental (11000) category, the budgeted expenditures for FY2026 are $5.9 million. Moving into FY2027, the budgeted expenditures decrease to $5.3 million, representing a 10.71% reduction from the FY2026 budget.

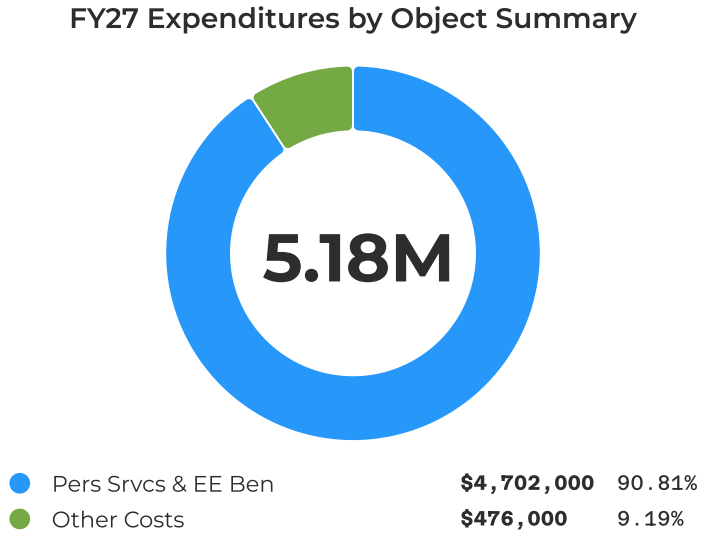
Expenditures by Object Summary



In FY2027, the total budget for Non-Departmental (11000) is $5.3 million, representing a 10.71% decrease from the FY2026 total of $5.9 million. The largest expenditure category remains Personal Services & Employee Benefits, which increased by $514,000 or 12.27% to $4.7 million, now accounting for 88.68% of the total budget, up from 70.53% in FY2026.

Other Costs experienced a significant decrease of $1.2 million or 65.71%, dropping to $600,000 and comprising 11.32% of the total budget, down from 29.47% in FY2026. Purchases/Contract Services remained at $0, representing 0% of the total budget in both years.

Overall, the FY2027 budget shows a shift with Personal Services & Employee Benefits increasing its share of the total budget, while Other Costs decreased substantially, contributing to the overall reduction in total expenditures compared to FY2026.



For the fiscal year 2027, the Non-Departmental (11000) expenditures by object summary include two categories. Pers Srvcs & EE Ben accounts for $4.7 million, representing 88.68% of the total expenditures. Other Costs make up $600,000, which is 11.32% of the total expenditures.

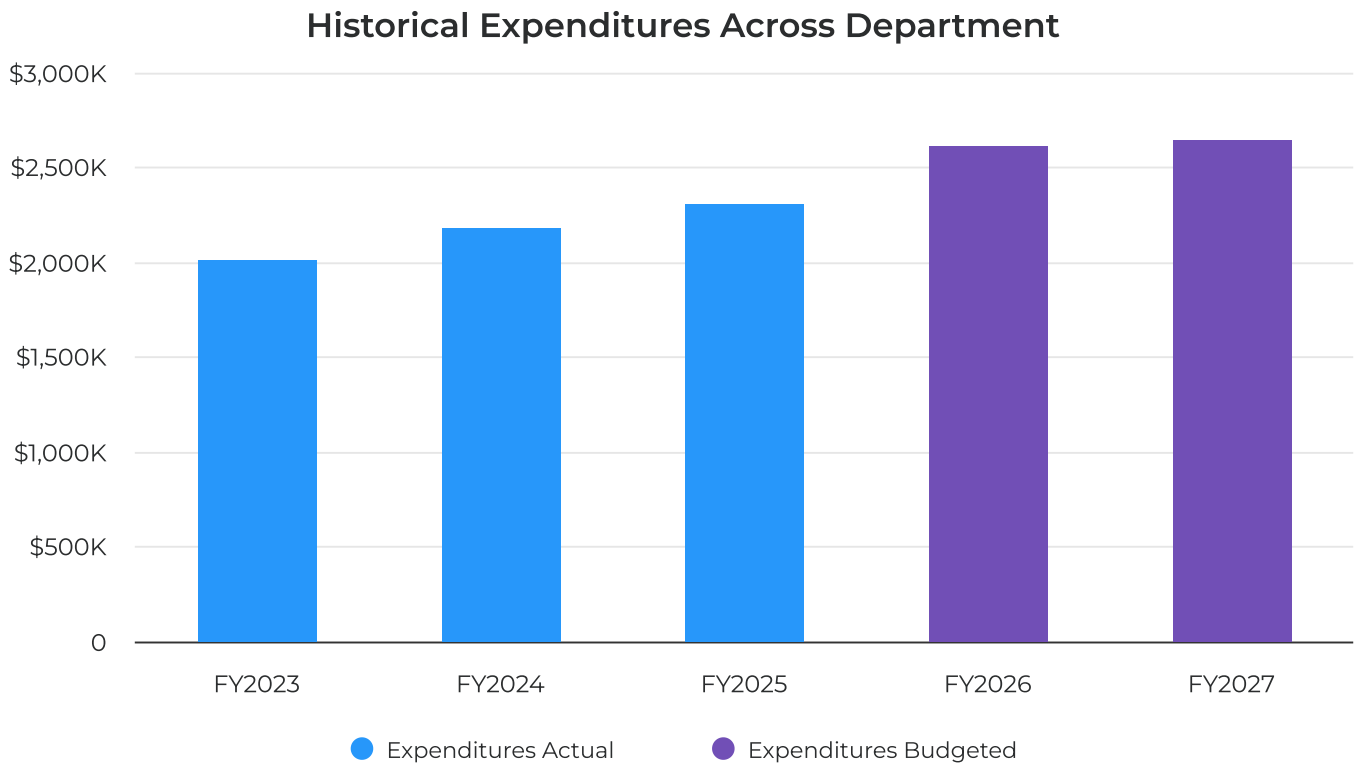
Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,065,991	$1,971,012	$2,851,819	$4,188,000	$4,702,000	$514,000	12.3%
Health Insurance	$3	$3	$0	$0	$0	$0	0.0%
Social Security (FICA) contr	$30,418	$36,405	$36,466	$38,000	$38,000	$0	0.0%
Retirement Contributions	$650,147	$1,896,526	$2,515,002	$4,000,000	$4,500,000	$500,000	12.5%
Other Employee Benefits	$465,125	$491,858	$523,252	$500,000	$514,000	$14,000	2.8%
Reimbursement of Salary	-$79,702	-$453,780	-$222,901	-$350,000	-$350,000	$0	0.0%
Purch/Contr Services	$324	$0	$0	$0	$0	$0	0.0%
Professional/Contracted Srvcs	$324	$0	$0	$0	$0	$0	0.0%
Other Costs	$0	$0	$299,508	$1,750,000	$476,000	-$1,274,000	-72.8%
Pymt Others- Legal Settlements	$0	$0	$299,508	$0	$0	$0	0.0%
Contingencies	$0	$0	$0	$0	$476,000	$476,000	
Contingency - New Positions	$0	$0	$0	$1,750,000	$0	-$1,750,000	-100.0%
Total Expenditures	**$1,066,316**	**$1,971,012**	**$3,151,326**	**$5,938,000**	**$5,178,000**	**-$760,000**	**-12.8%**

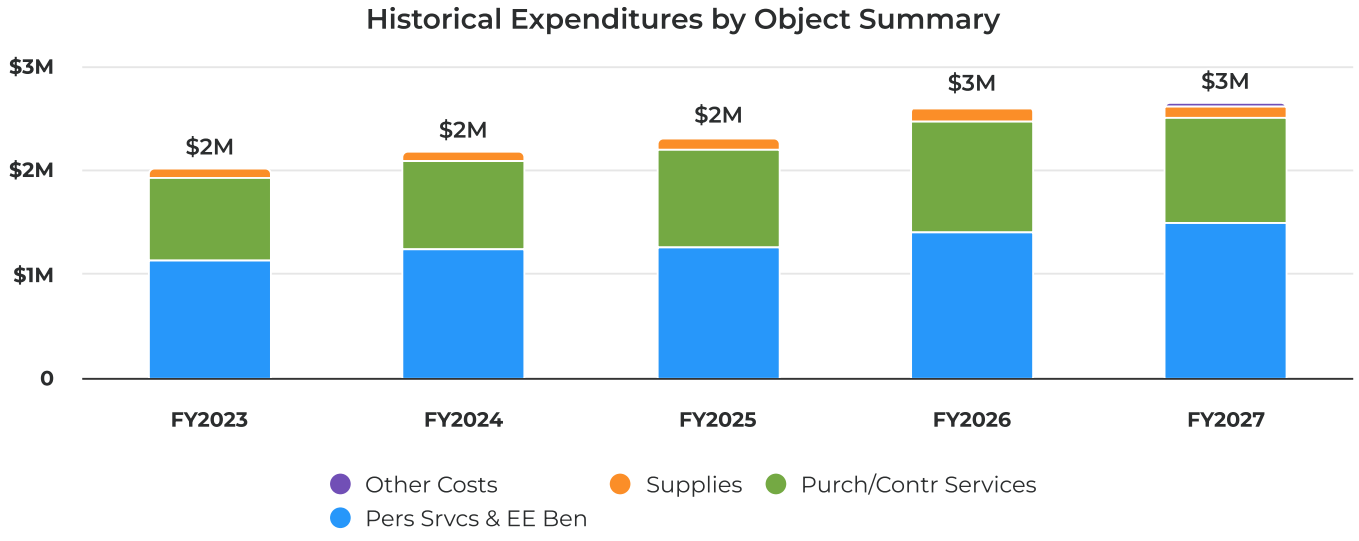
BOC (11100)

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

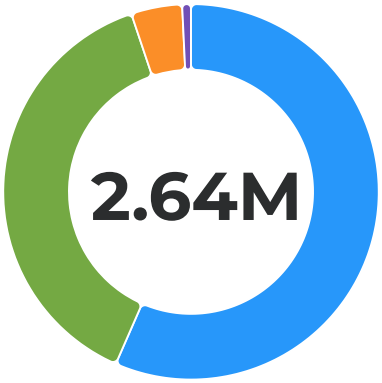
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$1,492,580**	56.56%
Purch/Contr Services	**$1,010,500**	38.29%
Supplies	**$115,700**	4.38%
Other Costs	**$20,000**	0.76%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,137,740	$1,229,055	$1,250,297	$1,398,894	$1,492,580	$93,686	6.7%
Regular Employees	$846,408	$938,730	$942,954	$1,043,392	$1,036,590	-$6,802	-0.7%
Health Insurance	$178,185	$164,807	$173,586	$229,545	$328,650	$99,105	43.2%
Life Insurance	$1,313	$1,428	$1,206	$1,476	$1,022	-$454	-30.8%
Social Security (FICA) contr	$62,008	$70,183	$70,949	$72,931	$75,382	$2,451	3.4%
Retirement Contributions	$49,973	$47,907	$48,051	$51,550	$50,436	-$1,114	-2.2%
Other Employee Benefits	$0	$6,000	$13,550	$0	$500	$500	
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$793,234	$856,294	$938,852	$1,076,500	$1,010,500	-$66,000	-6.1%
Professional/Contracted Srvcs	$89,065	$73,769	$90,272	$50,000	$50,000	$0	0.0%
Legal Services	$411,578	$529,093	$611,806	$0	$650,000	$650,000	
Legal Services	$0	$0	$0	$650,000	$0	-$650,000	-100.0%
Indigent Defense Legal Svcs	$8,828	$1,115	$1,474	$2,500	$2,500	$0	0.0%
Pauper Expense	$3,900	$5,700	$10,200	$7,800	$0	-$7,800	-100.0%
Repairs & Maint - Equipment	$0	$0	$1,164	$2,000	$2,000	$0	0.0%
Repairs & Maint-Vehicles	$1,480	$1,092	$602	$2,000	$1,000	-$1,000	-50.0%
Maintenance Agreements	$50,727	$31,284	$2,320	$37,000	$4,000	-$33,000	-89.2%
Rental of Equipment & Vehicles	$3,399	$8,258	$6,686	$7,000	$6,000	-$1,000	-14.3%
PO Liability/Employee Bond	$293	$633	$1,448	$2,000	$2,000	$0	0.0%
Telephone/Pagers/Mobile	$8,064	$8,603	$12,250	$6,500	$6,500	$0	0.0%
Postage	$148	$97	-$44	$1,200	$0	-$1,200	-100.0%
Advertising	$13,178	$12,383	$13,379	$19,000	$15,000	-$4,000	-21.1%
Advertising	$0	$544	$0	$0	$0	$0	0.0%
Printing & Binding	$0	$240	$0	$1,500	$1,500	$0	0.0%
Travel Meals Lodging Mileage	$25,608	$29,712	$20,366	$14,000	$20,000	$6,000	42.9%

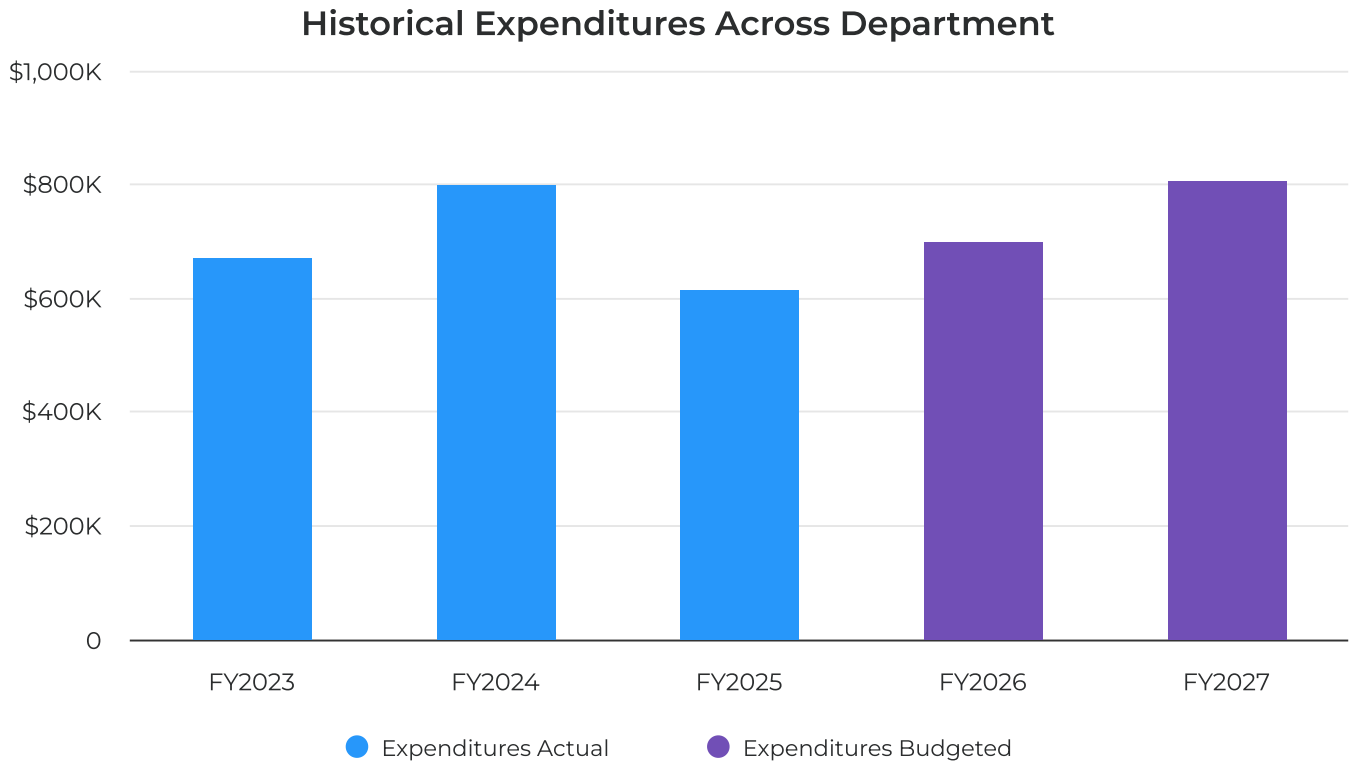
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Dues & Fees	$18,804	$15,200	$16,689	$35,000	$35,000	$0	0.0%
Local Government Fees	$107,602	$111,534	$114,796	$130,000	$130,000	$0	0.0%
Education & Training	$24,966	$10,644	$7,999	$18,000	$12,000	-$6,000	-33.3%
Contract Labor	$0	$0	$18,000	$18,000	$0	-$18,000	-100.0%
Other Contracted Services	$25,594	$11,779	$8,787	$70,000	$70,000	$0	0.0%
Indexing & Recording	$0	$4,614	$660	$3,000	$3,000	$0	0.0%
Supplies	$81,134	$92,262	$120,676	$120,700	$115,700	-$5,000	-4.1%
Gen Operating Supplies & Mats	$28,966	$20,303	$15,617	$15,000	$15,000	$0	0.0%
Event Supplies	$14,784	$29,097	$71,798	$75,000	$75,000	$0	0.0%
Event Supplies	$15,524	$0	$0	$0	$0	$0	0.0%
Gasoline/Diesel	$5,166	$5,057	$3,277	$5,500	$5,500	$0	0.0%
Food	$5,067	$4,405	$9,974	$5,000	$5,000	$0	0.0%
Books & Periodicals	$0	$2,956	$0	$200	$200	$0	0.0%
Small Equipment < $5,000	$8,887	$9,856	$10,689	$15,000	$10,000	-$5,000	-33.3%
Uniforms	$2,741	$20,588	$9,322	$5,000	$5,000	$0	0.0%
Other Costs	$0	$0	$0	$22,375	$20,000	-$2,375	-10.6%
Intergovt Expense - Covington	$0	$0	$0	$0	$20,000	$20,000	
Intergovt - Cov Airport	$0	$0	$0	$22,375	$0	-$22,375	-100.0%
Total Expenditures	**$2,012,108**	**$2,177,612**	**$2,309,825**	**$2,618,469**	**$2,638,780**	**$20,311**	**0.8%**

Elections (14000)

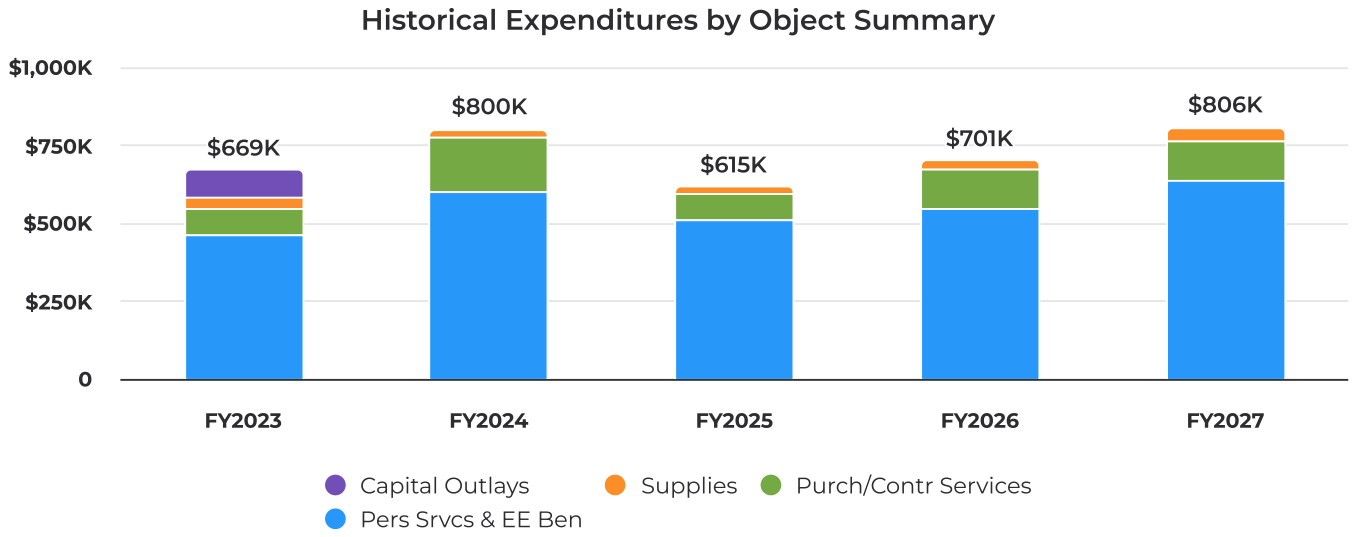
Mission Statement

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

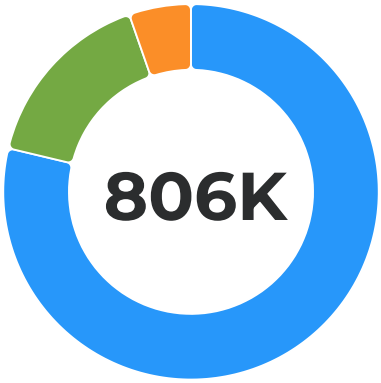
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$634,881**	78.74%
Purch/Contr Services	**$128,400**	15.92%
Supplies	**$43,050**	5.34%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$459,138	$601,133	$509,494	$547,123	$634,881	$87,758	16.0%
Regular Employees	$253,186	$274,733	$292,732	$368,279	$408,051	$39,772	10.8%
Poll Workers	$153,635	$266,544	$144,938	$75,000	$90,000	$15,000	20.0%
Overtime	$0	$82	$0	$0	$0	$0	0.0%
Health Insurance	$12,618	$18,468	$27,180	$57,117	$90,559	$33,442	58.5%
Life Insurance	$391	$400	$374	$431	$420	-$11	-2.6%
Social Security (FICA) contr	$26,444	$27,252	$30,192	$26,998	$26,245	-$753	-2.8%
Retirement Contributions	$12,865	$13,654	$14,078	$19,298	$19,606	$308	1.6%
Purch/Contr Services	$88,021	$174,083	$80,896	$125,500	$128,400	$2,900	2.3%
Technical Services	$44,791	$64,922	$57,423	$40,000	$40,000	$0	0.0%
Repairs & Maint - Equipment	$1,470	$175	$800	$3,000	$2,500	-$500	-16.7%
Security Maintenance	$0	$0	$0	$0	$2,400	$2,400	
Maintenance Agreements	$2,985	$13,368	$14,658	$12,000	$18,000	$6,000	50.0%
Rental of Equipment & Vehicles	$6,886	$5,291	$3,711	$5,000	$5,000	$0	0.0%
Telephone/Pagers/Mobile	$1,414	$1,414	$1,302	$2,500	$2,000	-$500	-20.0%
Postage	$18,250	$68,796	$14,452	$35,500	$30,000	-$5,500	-15.5%
Advertising	$3,594	$8,170	$7,170	$2,500	$3,500	$1,000	40.0%
Travel Meals Lodging Mileage	$5,344	$2,763	$4,346	$6,500	$6,500	$0	0.0%
Dues & Fees	$261	$90	$276	$500	$2,500	$2,000	400.0%
Education & Training	$1,200	$0	$0	$2,500	$1,000	-$1,500	-60.0%
Contract Labor	$874	$0	$0	$0	$0	$0	0.0%
Other Contracted Services	$5,691	$13,404	$6,816	$15,000	$15,000	$0	0.0%
Reimbursement of expenses	-$4,739	-$4,309	-$30,059	$500	$0	-$500	-100.0%
Supplies	$35,025	$24,903	$24,786	$28,400	$43,050	$14,650	51.6%

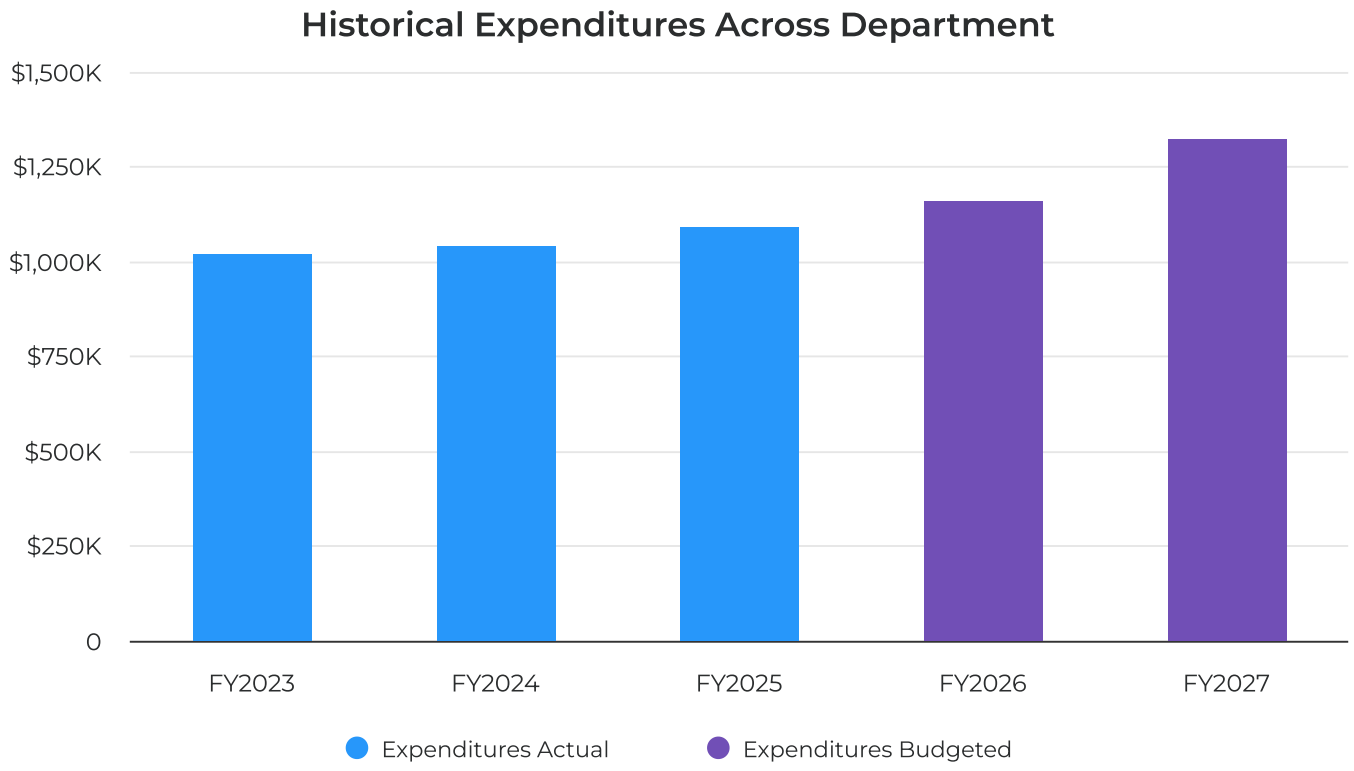
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Gen Operating Supplies & Mats	$21,273	$9,880	$12,440	$20,000	$35,000	$15,000	75.0%
Gasoline/Diesel	$17	$0	$0	$650	$800	$150	23.1%
Food	$721	$1,402	$1,497	$2,000	$2,000	$0	0.0%
Books & Periodicals	$75	$0	$0	$750	$250	-$500	-66.7%
Small Equipment < $5,000	$12,939	$13,621	$10,849	$5,000	$5,000	$0	0.0%
Capital Outlays	$86,651	$0	$0	$0	$0	$0	0.0%
Other Equipment	$86,651	$0	$0	$0	$0	$0	0.0%
Total Expenditures	**$668,835**	**$800,119**	**$615,175**	**$701,023**	**$806,331**	**$105,308**	**15.0%**

Finance (15100)

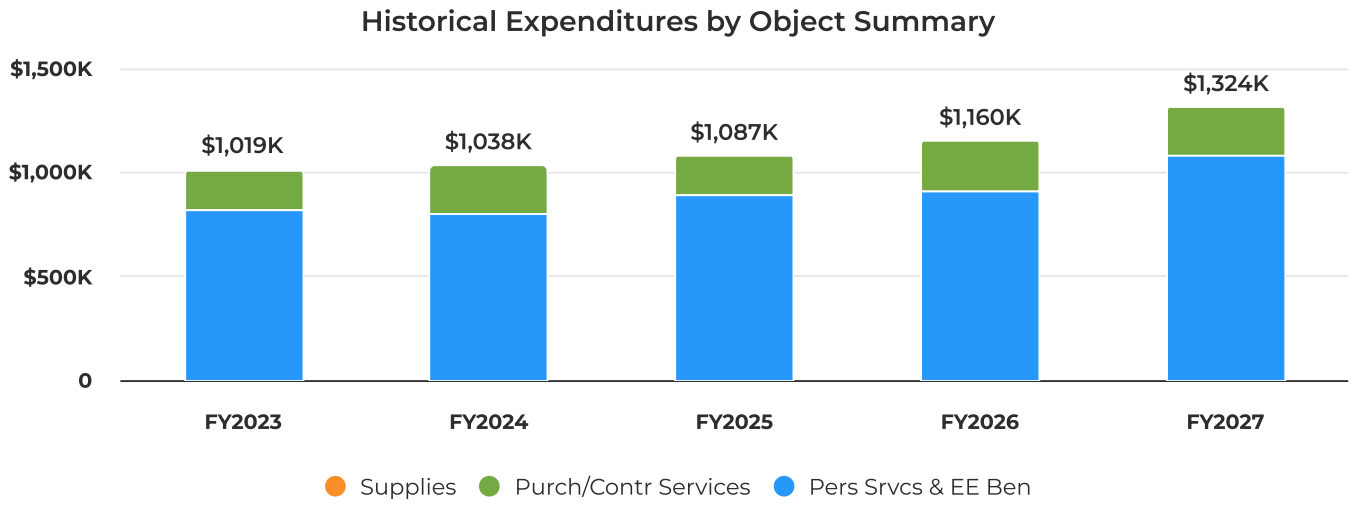
Mission Statement

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.

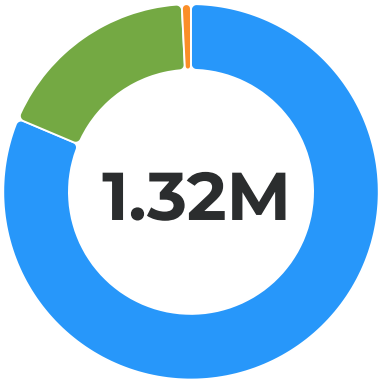
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$1,076,917**	81.36%
Purch/Contr Services	**$236,167**	17.84%
Supplies	**$10,500**	0.79%

Expenditures by Object Summary

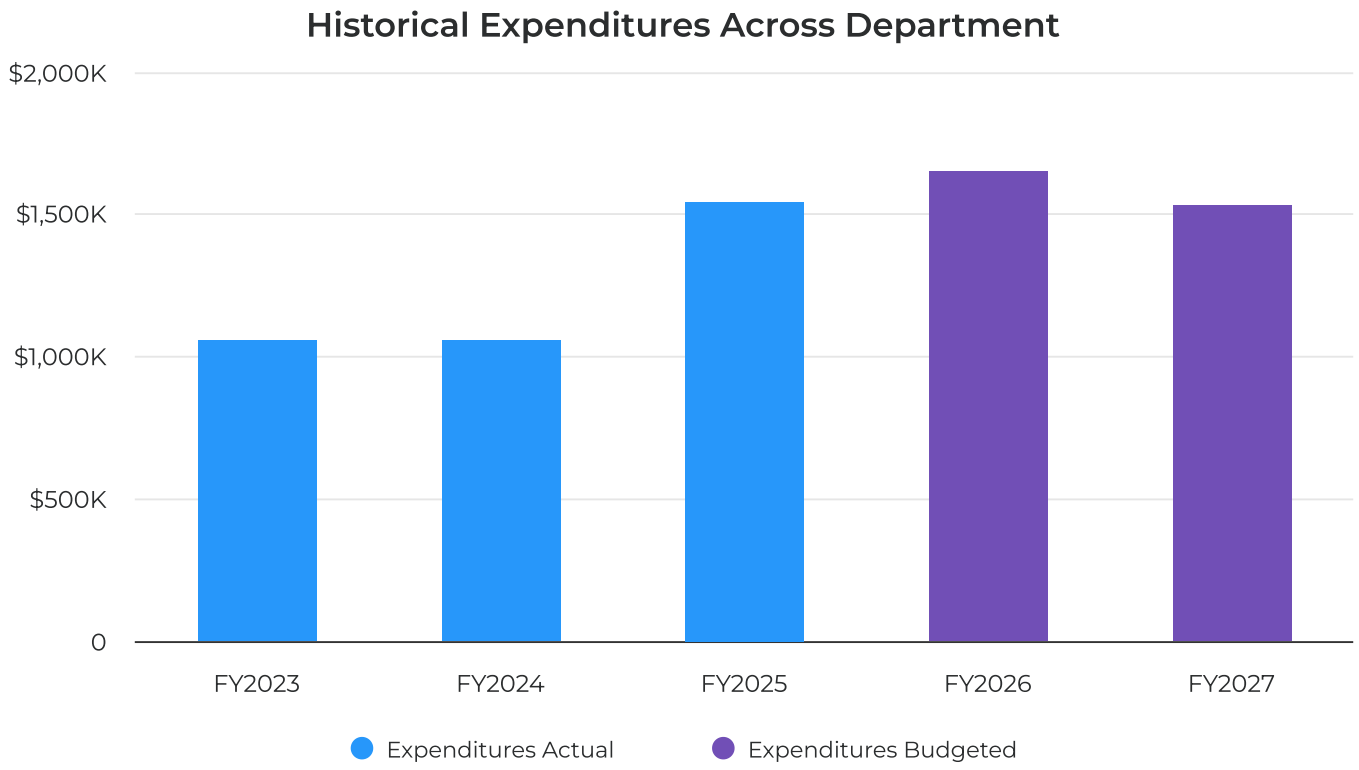
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$816,738	$800,857	$891,030	$905,904	$1,076,917	$171,013	18.9%
Regular Employees	$631,714	$599,379	$685,439	$693,238	$772,123	$78,885	11.4%
Health Insurance	$103,865	$94,623	$114,760	$121,545	$203,968	$82,423	67.8%
Life Insurance	$866	$763	$857	$827	$902	$75	9.1%
Social Security (FICA) contr	$47,202	$46,709	$51,107	$51,599	$56,554	$4,955	9.6%
Retirement Contributions	$37,099	$36,398	$38,867	$38,695	$43,370	$4,675	12.1%
Other Employee Benefits	$0	$24,000	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$3,861	-$1,015	$0	$0	$0	$0	0.0%
Purch/Contr Services	$193,660	$231,029	$187,595	$243,438	$236,167	-$7,271	-3.0%
Professional/Contracted Srvcs	$71,200	$100,400	$74,200	$101,000	$103,280	$2,280	2.3%
Maintenance Agreements	$99,988	$111,068	$92,274	$108,248	$98,648	-$9,600	-8.9%
Rental of Equipment & Vehicles	$8,705	$8,069	$4,738	$8,780	$8,780	$0	0.0%
PO Liability/Employee Bond	$0	$20	$0	$0	$0	$0	0.0%
Telephone/Pagers/Mobile	$1,647	$0	$218	$480	$480	$0	0.0%
Postage	$4,600	$3,789	$3,577	$5,000	$5,000	$0	0.0%
Advertising	$2,020	$3,350	$4,090	$5,600	$5,600	$0	0.0%
Travel Meals Lodging Mileage	$9	$56	$157	$2,500	$2,500	$0	0.0%
Dues & Fees	$3,615	$3,515	$2,975	$5,000	$5,049	$49	1.0%
Education & Training	$1,146	$238	$3,864	$5,000	$5,000	$0	0.0%
Other Contracted Services	$730	$524	$1,502	$1,830	$1,830	$0	0.0%
Supplies	$8,197	$6,120	$8,393	$10,500	$10,500	$0	0.0%
Gen Operating Supplies & Mats	$8,047	$6,120	$8,037	$10,500	$10,500	$0	0.0%
Small Equipment < $5,000	$150	$0	$356	$0	$0	$0	0.0%
Total Expenditures	**$1,018,595**	**$1,038,006**	**$1,087,018**	**$1,159,842**	**$1,323,584**	**$163,742**	**14.1%**

Information Systems (15350)

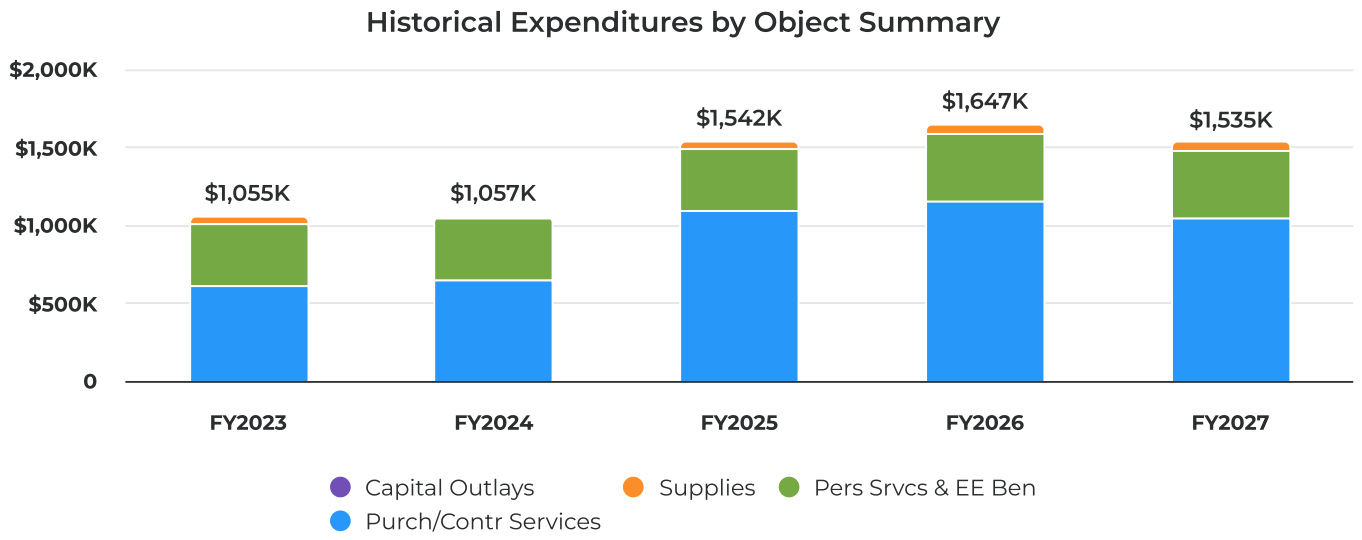
Mission Statement

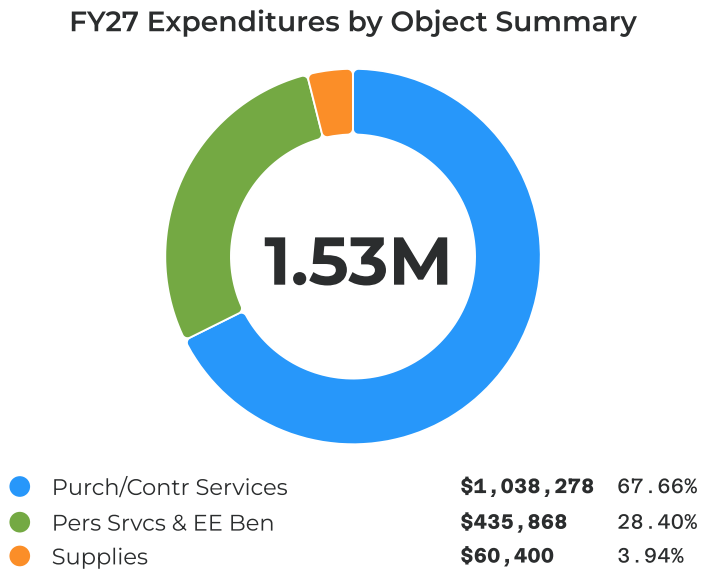
The mission of the Newton County Information Services Department is to implement cost-effective development, implementation, support, and general improvement of the network infrastructure to meet current and future needs. Provide training and governance for the use of networks and operating systems and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

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$397,407	$388,758	$400,096	$434,189	$435,868	$1,679	0.4%
Regular Employees	$279,621	$273,990	$288,515	$311,539	$270,575	-$40,964	-13.1%
Health Insurance	$80,401	$77,981	$73,324	$81,738	$129,469	$47,731	58.4%
Life Insurance	$355	$312	$297	$322	$333	$11	3.4%
Social Security (FICA) contr	$20,399	$20,116	$21,149	$22,757	$19,252	-$3,505	-15.4%
Retirement Contributions	$16,777	$16,360	$16,810	$17,833	$16,239	-$1,594	-8.9%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$606,073	$648,119	$1,087,120	$1,152,416	$1,038,278	-$114,138	-9.9%
Professional/Contracted Srvcs	$26,075	$600	$13,034	$35,000	$45,000	$10,000	28.6%

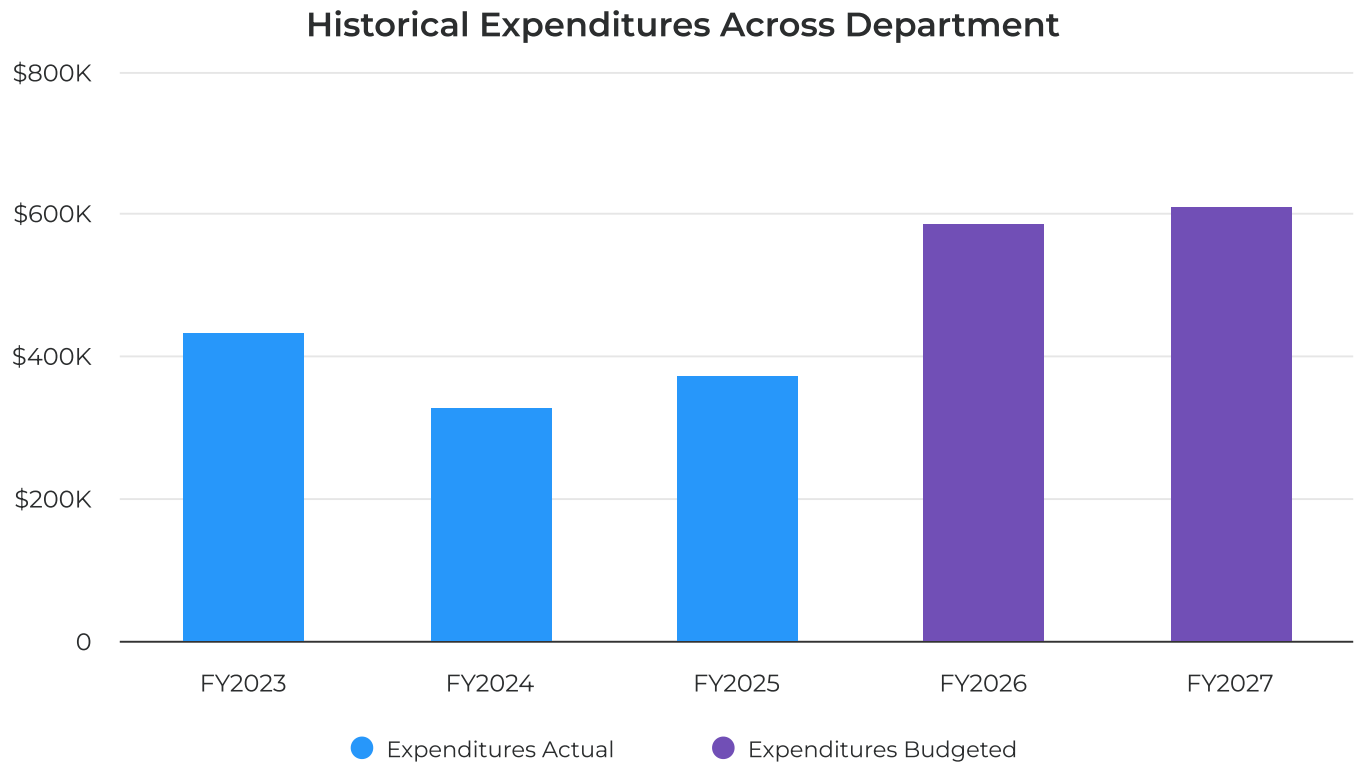
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Repairs & Maint - Equipment	$0	$0	$0	$35,000	$35,000	$0	0.0%
Maintenance Agreements	$241,554	$248,176	$596,225	$538,436	$487,218	-$51,218	-9.5%
Telephone/Pagers/Mobile	$318,123	$383,695	$423,820	$486,480	$463,560	-$22,920	-4.7%
Postage	$80	$10	$0	$0	$0	$0	0.0%
Travel Meals Lodging Mileage	$1,472	$0	$2,160	$5,000	$5,000	$0	0.0%
Dues & Fees	$320	$160	$4,023	$500	$500	$0	0.0%
Education & Training	$15,711	$15,478	$41,155	$52,000	$2,000	-$50,000	-96.2%
Licenses	$0	$0	$3,990	$0	$0	$0	0.0%
Other Contracted Services	$2,738	$0	$2,714	$0	$0	$0	0.0%
Supplies	$51,121	$19,957	$48,830	$60,300	$60,400	$100	0.2%
Gen Operating Supplies & Mats	$6,933	$2,736	$5,303	$10,000	$10,000	$0	0.0%
Gasoline/Diesel	$236	$361	$501	$300	$400	$100	33.3%
Small Equipment < $5,000	$43,952	$16,859	$43,026	$50,000	$50,000	$0	0.0%
Capital Outlays	$0	$0	$5,999	$0	$0	$0	0.0%
Software	$0	$0	$5,999	$0	$0	$0	0.0%
Total Expenditures	**$1,054,601**	**$1,056,833**	**$1,542,046**	**$1,646,905**	**$1,534,546**	**-$112,359**	**-6.8%**

GIS (15360)

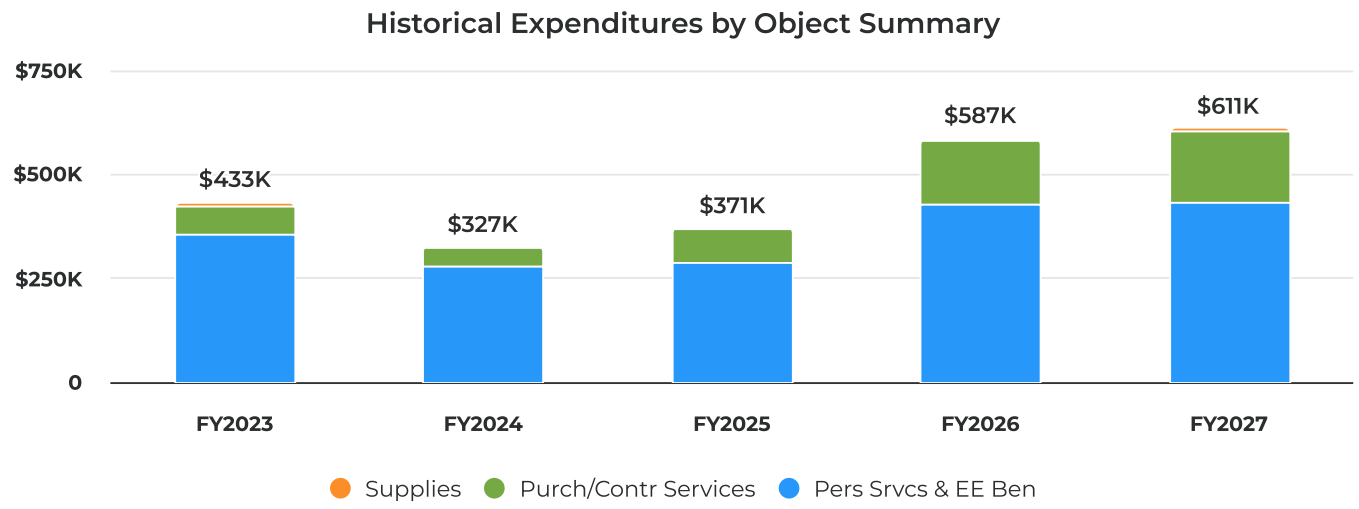
Mission Statement

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.

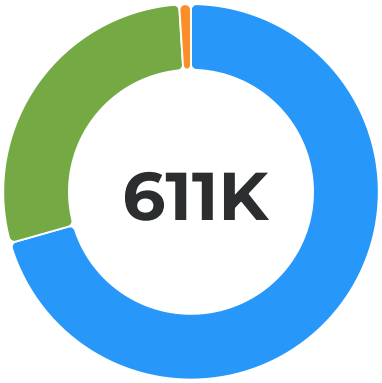
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$431,205**	70.61%
Purch/Contr Services	**$173,373**	28.39%
Supplies	**$6,150**	1.01%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$355,685	$275,606	$288,469	$427,106	$431,205	$4,099	1.0%
Regular Employees	$298,570	$230,257	$225,255	$294,984	$281,365	-$13,619	-4.6%
Health Insurance	$18,479	$15,774	$35,203	$94,549	$114,688	$20,139	21.3%
Life Insurance	$344	$262	$213	$344	$344	$0	0.0%
Social Security (FICA) contr	$22,214	$16,813	$16,543	$20,901	$19,906	-$995	-4.8%
Retirement Contributions	$16,225	$12,501	$11,256	$16,328	$14,902	-$1,426	-8.7%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$67,665	$47,316	$81,289	$153,243	$173,373	$20,130	13.1%
Professional/Contracted Srvcs	$24,903	$0	$30,506	$91,000	$72,165	-$18,835	-20.7%
Repairs & Maint - Equipment	$0	$0	$0	$500	$500	$0	0.0%
Maintenance Agreements	$29,625	$38,638	$40,503	$42,617	$73,318	$30,701	72.0%
Rental of Equipment & Vehicles	$0	$0	$0	$200	$200	$0	0.0%
Telephone/Pagers/Mobile	$3,201	$2,538	$1,824	$3,204	$3,204	$0	0.0%
Postage	$1	$1	$2	$300	$300	$0	0.0%
Advertising	$25	$0	$0	$100	$100	$0	0.0%
Printing & Binding	$0	$0	$35	$500	$500	$0	0.0%
Travel Meals Lodging Mileage	$2,365	-$82	$7,168	$4,536	$6,864	$2,328	51.3%
Dues & Fees	$1,193	$697	$652	$1,209	$722	-$487	-40.3%
Education & Training	$5,783	$4,880	$75	$8,577	$15,500	$6,923	80.7%
Credit Card Fees	$570	$643	$524	$500	$0	-$500	-100.0%
Supplies	$9,624	$3,584	$1,423	$6,563	$6,150	-$413	-6.3%
Gen Operating Supplies & Mats	$2,162	$306	$1,150	$2,500	$2,500	$0	0.0%
Gasoline/Diesel	$702	$348	$70	$700	$500	-$200	-28.6%

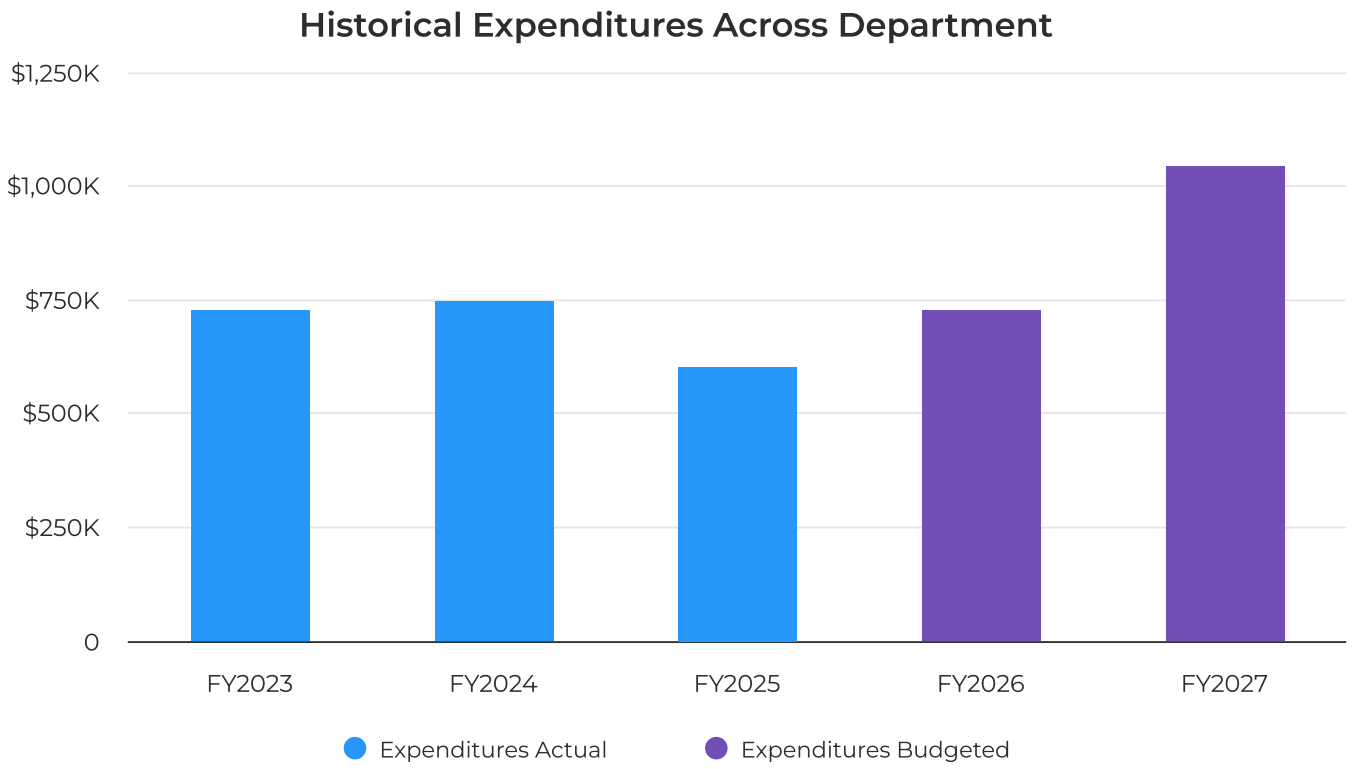
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Food	$0	$0	$0	$100	$100	$0	0.0%
Books & Periodicals	$217	$56	$45	$263	$250	-$13	-4.9%
Small Equipment < $5,000	$6,155	$2,538	$158	$2,500	$2,500	$0	0.0%
Uniforms	$388	$335	$0	$500	$300	-$200	-40.0%
Total Expenditures	**$432,974**	**$326,505**	**$371,181**	**$586,912**	**$610,728**	**$23,816**	**4.1%**

Human Resources (15400)

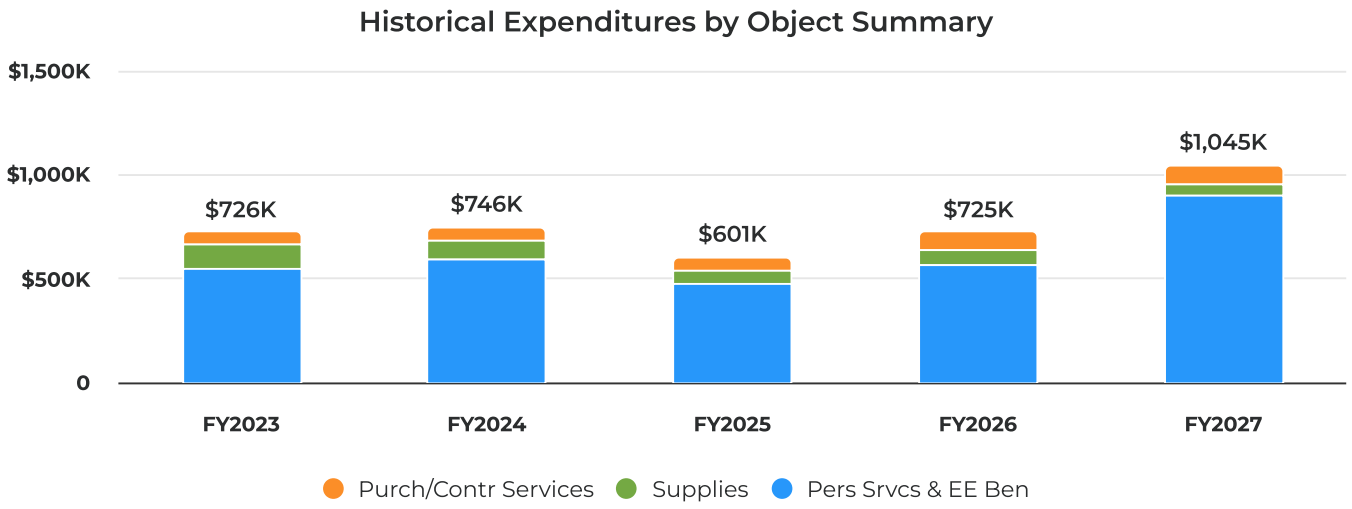
Mission Statement

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.

Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$896,071**	85.78%
Purch/Contr Services	**$88,995**	8.52%
Supplies	**$59,500**	5.70%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$546,967	$588,384	$473,264	$561,993	$896,071	$334,078	59.4%
Regular Employees	$417,625	$469,863	$399,355	$473,243	$660,253	$187,010	39.5%
Overtime	$90	$56	$825	$0	$0	$0	0.0%
Health Insurance	$75,181	$80,910	$71,645	$80,732	$156,207	$75,475	93.5%
Life Insurance	$484	$521	$414	$420	$656	$236	56.2%
Social Security (FICA) contr	$29,713	$35,332	$29,012	$34,730	$44,558	$9,828	28.3%
Retirement Contributions	$24,021	$26,316	$21,284	$22,868	$34,397	$11,529	50.4%
Unemployment Insurance	$0	$0	$730	$0	$0	$0	0.0%
Other Employee Benefits	$0	$25,385	$0	$0	$0	$0	0.0%
Reimbursement of Salary	$0	-$50,000	-$50,000	-$50,000	$0	$50,000	-100.0%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$60,622	$68,026	$64,428	$90,500	$88,995	-$1,505	-1.7%
Professional/Contracted Srvcs	$28,311	$16,263	$10,245	$25,000	$20,000	-$5,000	-20.0%
Medical Exam	$19,489	$31,682	$45,500	$40,000	$50,000	$10,000	25.0%
Maintenance Agreements	$168	$159	$1,377	$0	$0	$0	0.0%
Rental of Equipment & Vehicles	$0	$83	$0	$0	$0	$0	0.0%
Telephone/Pagers/Mobile	$2,676	$2,681	$3,115	$2,600	$3,000	$400	15.4%
Postage	$548	$616	$256	$300	$400	$100	33.3%
Travel Meals Lodging Mileage	$3,809	$0	$0	$2,000	$2,000	$0	0.0%
Travel Meals Lodging Mileage	$0	$0	$0	$0	$1,450	$1,450	
Dues & Fees	$2,765	$1,132	$877	$1,600	$1,600	$0	0.0%
Education & Training	$0	$1,700	$2,114	$4,000	$4,000	$0	0.0%
Education & Training	$0	$204	$0	$0	$4,545	$4,545	
Contract Labor	$2,032	$5,817	$5,175	$0	$0	$0	0.0%
Other Contracted Services	$824	$7,569	-$4,231	$15,000	$2,000	-$13,000	-86.7%

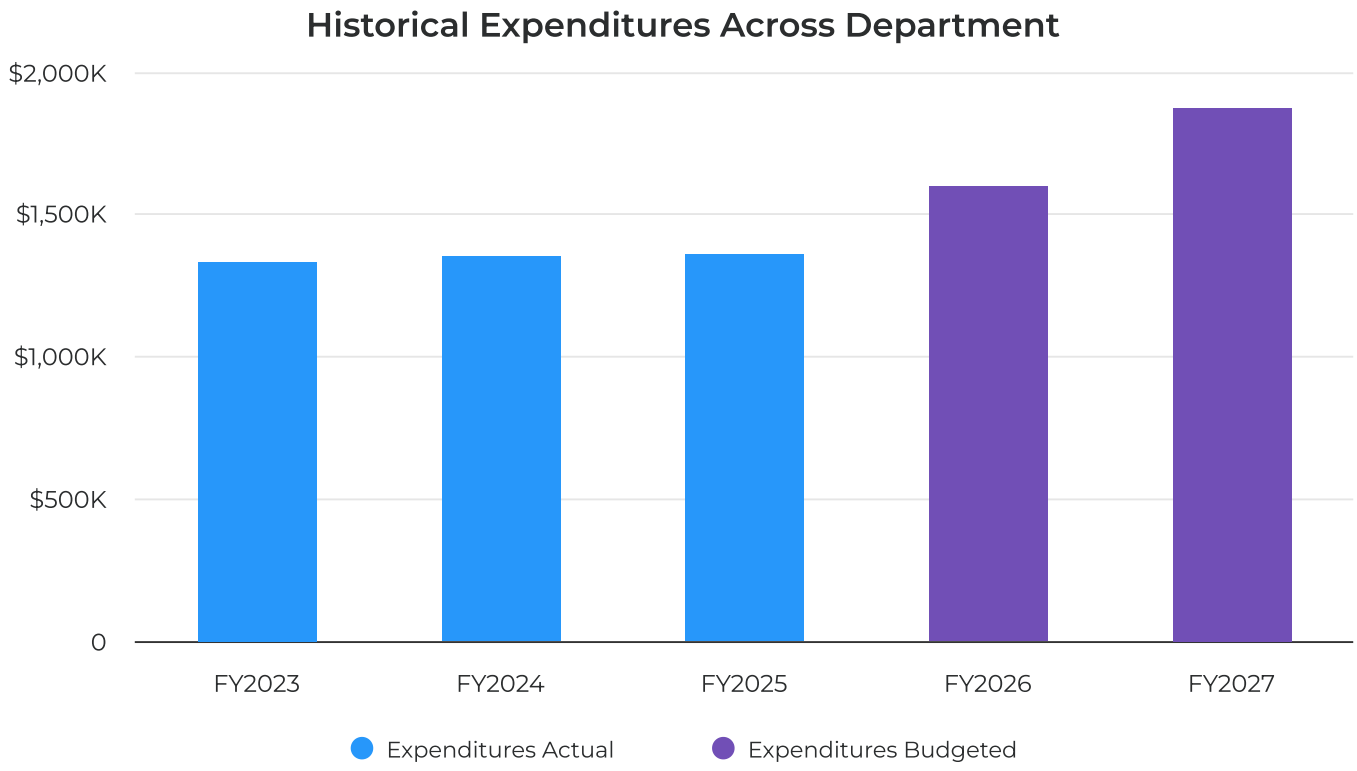
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Contracted Services	$0	$120	$0	$0	$0	$0	0.0%
Supplies	$118,388	$89,794	$63,556	$72,500	$59,500	-$13,000	-17.9%
Gen Operating Supplies & Mats	$14,513	$8,231	$10,236	$10,000	$10,000	$0	0.0%
Gen Operating Supplies & Mats	$0	$0	$83	$0	$4,000	$4,000	
Gen Operating Supplies & Mats	$23,475	$0	$26,070	$20,000	$30,000	$10,000	50.0%
Event Supplies	$17,769	$18,419	$13,481	$15,000	$15,000	$0	0.0%
Event Supplies	$20,135	$37,293	$32,384	$25,000	$30,000	$5,000	20.0%
Gasoline/Diesel	$0	$168	$180	$500	$500	$0	0.0%
Food	$0	$0	$791	$0	$0	$0	0.0%
Food	$797	$6,193	$22,623	$2,000	$20,000	$18,000	900.0%
Books & Periodicals	$125	$124	$5	$0	$0	$0	0.0%
Small Equipment < $5,000	$1,353	$697	$228	$0	$0	$0	0.0%
Small Equipment < $5,000	$91,777	$58,994	$5,527	$0	$0	$0	0.0%
Reimbursement of Expenses	-$51,556	-$40,325	-$48,053	$0	-$50,000	-$50,000	
Total Expenditures	**$725,978**	**$746,203**	**$601,248**	**$724,993**	**$1,044,566**	**$319,573**	**44.1%**

Tax Commissioner (15450)

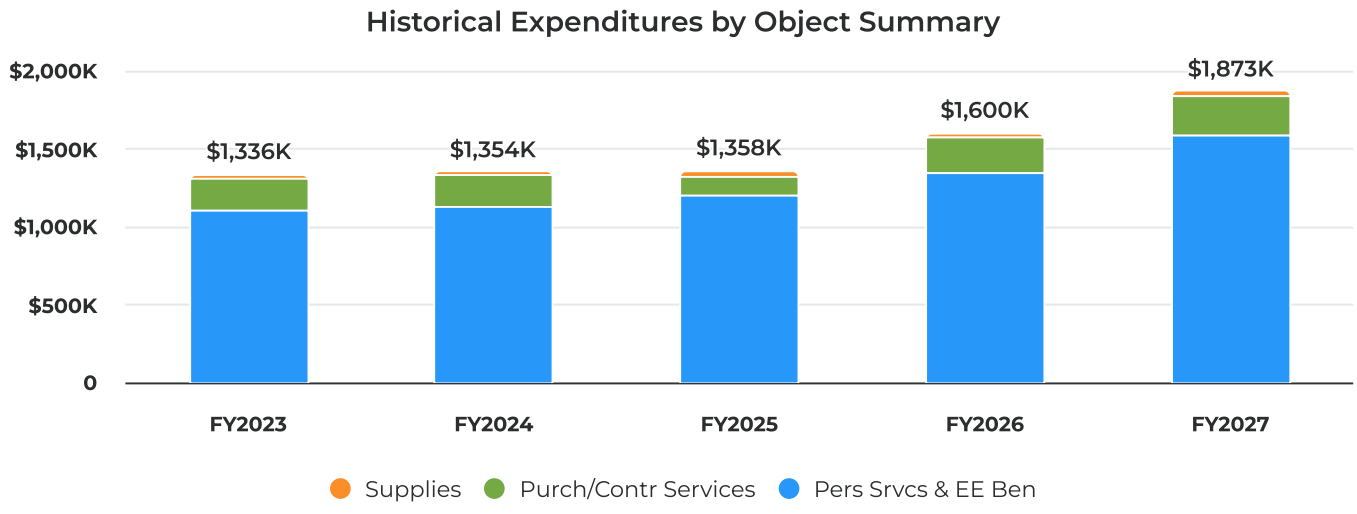
Mission Statement

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

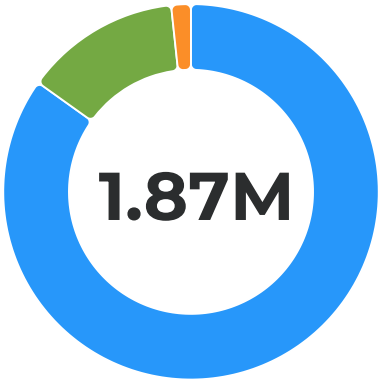
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$1,589,655**	84.87%
Purch/Contr Services	**$251,558**	13.43%
Supplies	**$31,750**	1.70%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,102,453	$1,122,671	$1,192,987	$1,347,921	$1,589,655	$241,734	17.9%
Regular Employees	$872,148	$886,878	$924,855	$988,759	$1,095,937	$107,178	10.8%
Overtime	$4,065	$8,276	$5,081	$0	$0	$0	0.0%
Health Insurance	$141,793	$146,592	$165,642	$241,632	$362,705	$121,073	50.1%
Life Insurance	$1,364	$1,400	$1,502	$1,568	$1,665	$97	6.2%
Social Security (FICA) contr	$36,672	$36,594	$41,931	$70,475	$77,958	$7,483	10.6%
Retirement Contributions	$46,410	$42,931	$43,476	$45,487	$51,390	$5,903	13.0%
Other Employee Benefits	$0	$0	$10,500	$0	$0	$0	0.0%
Purch/Contr Services	$203,065	$209,032	$126,648	$221,280	$251,558	$30,278	13.7%
Professional/Contracted Srvcs	$18,024	$19,036	$5,080	$10,000	$45,000	$35,000	350.0%
Legal Services	$29,825	$25,025	$10,633	$15,000	$3,000	-$12,000	-80.0%
Medical Exam	$0	$0	$230	$0	$0	$0	0.0%
Maintenance Agreements	$41,455	$49,751	$50,574	$70,000	$71,398	$1,398	2.0%
Rental of Equipment & Vehicles	$2,249	$3,325	$2,605	$3,680	$0	-$3,680	-100.0%
PO Liability/Emp Bond	$215	$215	$1,399	$900	$0	-$900	-100.0%
Telephone/Pagers/Mobile	$0	$616	$427	$500	$500	$0	0.0%
Postage	$64,476	$72,820	$31,216	$75,000	$85,000	$10,000	13.3%
Advertising	$2,773	$4,878	$3,291	$5,000	$4,000	-$1,000	-20.0%
Printing & Binding	$3,691	$0	$757	$6,000	$6,700	$700	11.7%
Travel Meals Lodging Mileage	$13,204	$7,592	$3,619	$7,000	$14,500	$7,500	107.1%
Dues & Fees	$1,234	$1,326	$1,068	$2,500	$2,500	$0	0.0%
Education & Training	$4,293	$2,697	$1,987	$4,500	$8,960	$4,460	99.1%
Contract Labor	$19,200	$19,200	$11,793	$19,200	$10,000	-$9,200	-47.9%
Other Contracted Services	$2,426	$2,552	$1,970	$2,000	$0	-$2,000	-100.0%
Supplies	$30,204	$22,034	$38,501	$30,750	$31,750	$1,000	3.3%
Gen Operating Supplies & Mats	$25,737	$19,970	$32,869	$20,000	$21,000	$1,000	5.0%
Books & Periodicals	$81	$546	$638	$750	$750	$0	0.0%

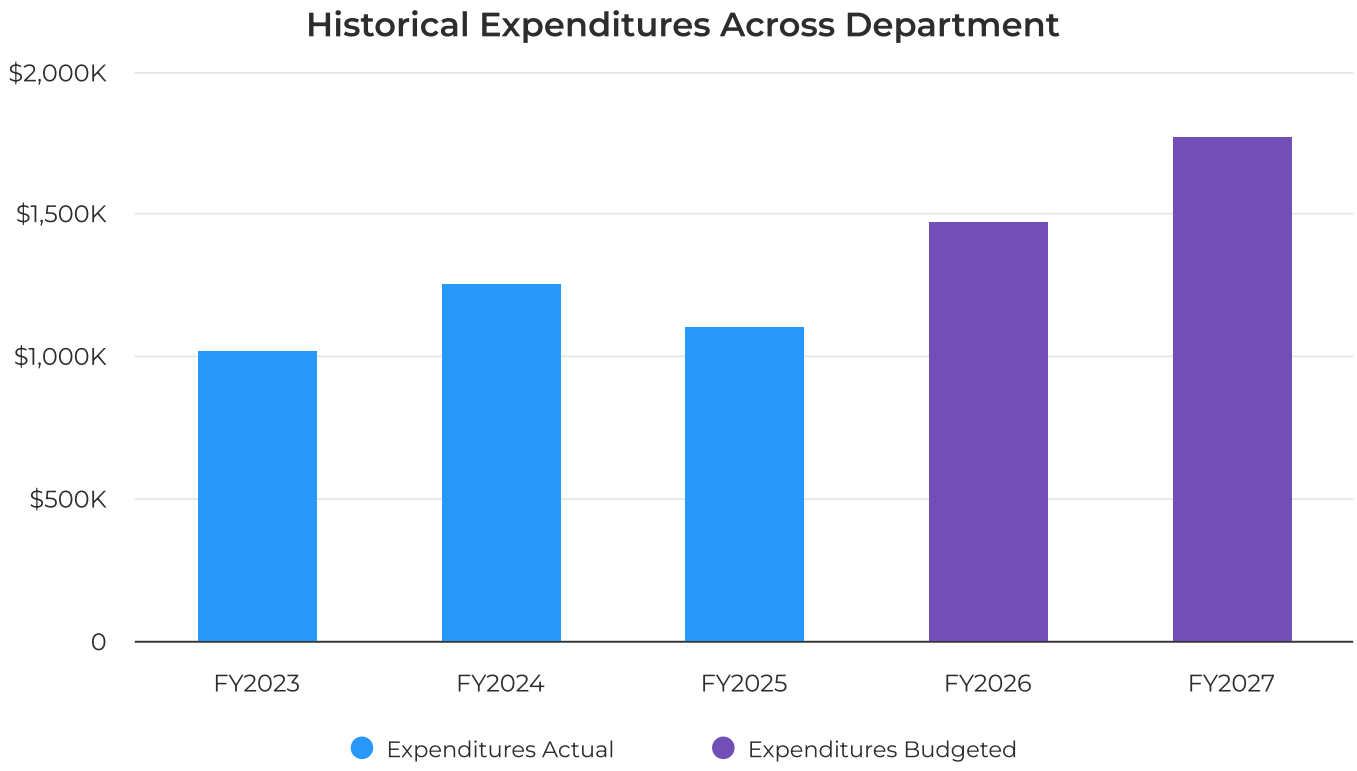
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Small Equipment < $5,000	$4,387	$1,518	$643	$5,000	$5,000	$0	0.0%
Uniforms	$0	$0	$4,350	$5,000	$5,000	$0	0.0%
Total Expenditures	**$1,335,722**	**$1,353,738**	**$1,358,136**	**$1,599,951**	**$1,872,963**	**$273,012**	**17.1%**

Tax Assessor (15500)

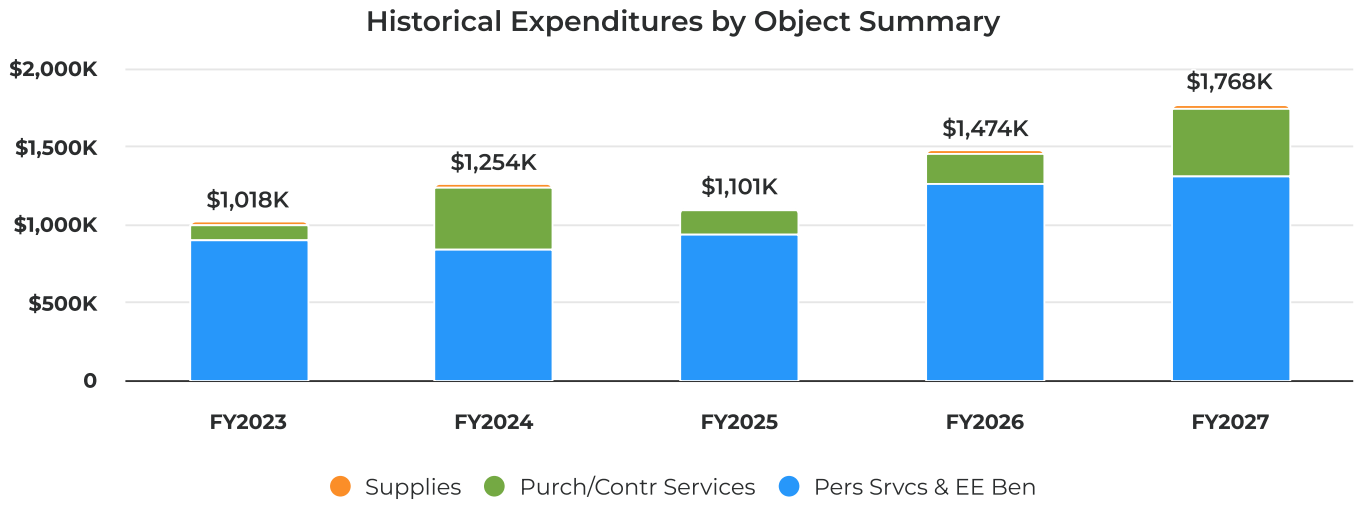
Mission Statement

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.

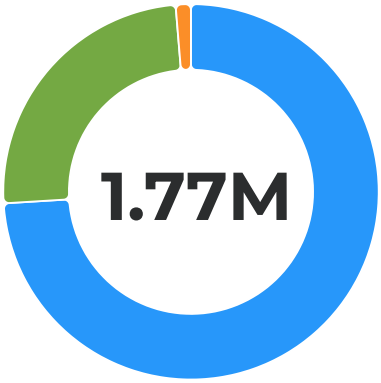
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$1,308,604**	74.02%
Purch/Contr Services	**$436,053**	24.66%
Supplies	**$23,295**	1.32%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$899,909	$839,358	$933,042	$1,259,367	$1,308,604	$49,237	3.9%
Regular Employees	$663,979	$618,486	$663,990	$887,744	$880,632	-$7,112	-0.8%
Overtime	$39	$0	$17	$0	$0	$0	0.0%
Health Insurance	$150,275	$143,409	$184,919	$263,661	$319,613	$55,952	21.2%
Life Insurance	$900	$848	$880	$1,145	$1,134	-$11	-1.0%
Social Security (FICA) contr	$48,565	$45,439	$48,081	$63,303	$63,649	$346	0.5%
Retirement Contributions	$33,470	$29,717	$32,105	$43,514	$43,576	$62	0.1%
Unemployment Insurance	$2,681	$1,460	$3,050	$0	$0	$0	0.0%
Purch/Contr Services	$96,445	$396,743	$152,825	$187,791	$436,053	$248,262	132.2%
Professional/Contracted Srvcs	$62,436	$80,279	$96,878	$110,198	$305,568	$195,370	177.3%
Maintenance Agreements	$17,955	$51,087	$28,561	$36,178	$89,420	$53,242	147.2%
Rental of Equipment & Vehicles	$1,054	$1,069	$0	$0	$0	$0	0.0%
Vehicle Insurance	$0	$230,066	$0	$0	$0	$0	0.0%
Telephone/Pagers/Mobile	$484	$5,605	$4,478	$4,140	$5,640	$1,500	36.2%
Postage	$1,591	$1,240	$472	$2,400	$2,400	$0	0.0%
Printing & Binding	$32	$0	$0	$500	$500	$0	0.0%
Travel Meals Lodging Mileage	$6,787	$12,659	$14,765	$20,000	$20,000	$0	0.0%
Dues & Fees	$3,196	$7,060	$1,232	$4,725	$4,875	$150	3.2%
Education & Training	$2,860	$7,679	$6,439	$7,500	$7,500	$0	0.0%
Other Contracted Services	$50	$0	$0	$2,150	$150	-$2,000	-93.0%
Supplies	$21,700	$17,632	$14,999	$26,517	$23,295	-$3,222	-12.2%
Gen Operating Supplies & Mats	$5,971	$4,815	$6,056	$7,200	$7,200	$0	0.0%
Gasoline/Diesel	$5,582	$5,977	$5,330	$6,400	$6,400	$0	0.0%
Books & Periodicals	$87	$41	$230	$1,747	$1,695	-$52	-3.0%
Small Equipment < $5,000	$7,709	$4,080	$1,767	$8,370	$5,000	-$3,370	-40.3%
Protective Clothing	$2,350	$2,719	$773	$2,800	$3,000	$200	7.1%

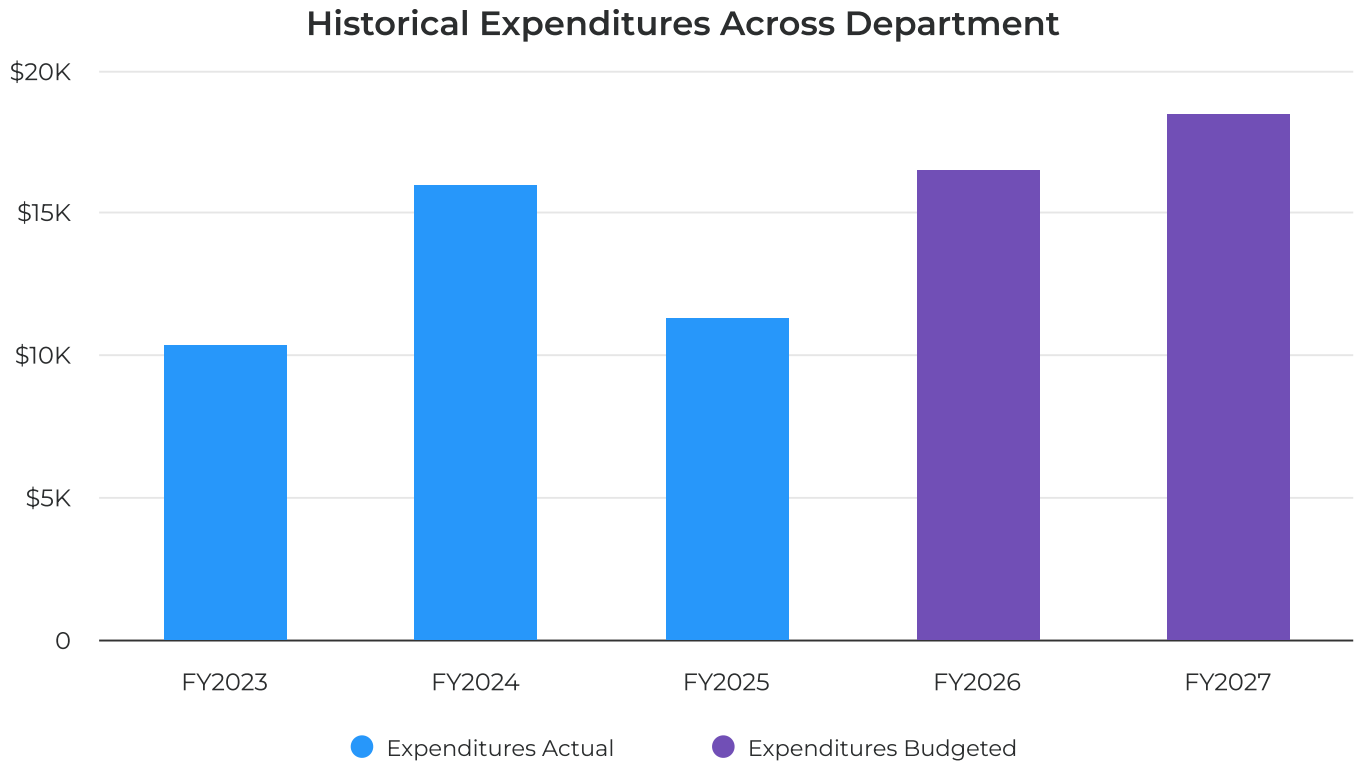
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Uniforms	$0	$0	$842	$0	$0	$0	0.0%
Total Expenditures	**$1,018,053**	**$1,253,733**	**$1,100,866**	**$1,473,675**	**$1,767,952**	**$294,277**	**20.0%**

Board of Equalization (15510)

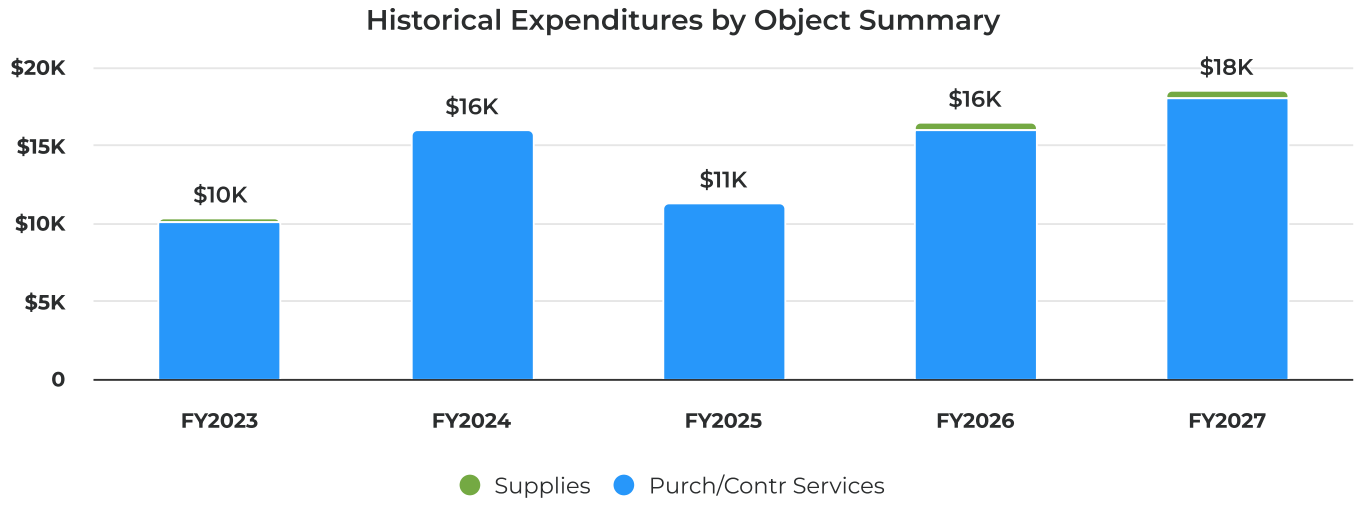
Mission Statement

To Serve With Efficiency And Courtesy.

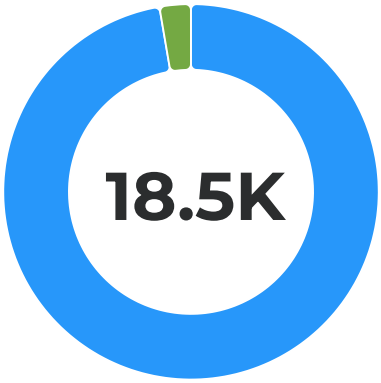
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Purch/Contr Services	**$17,996**	97.30%
Supplies	**$500**	2.70%

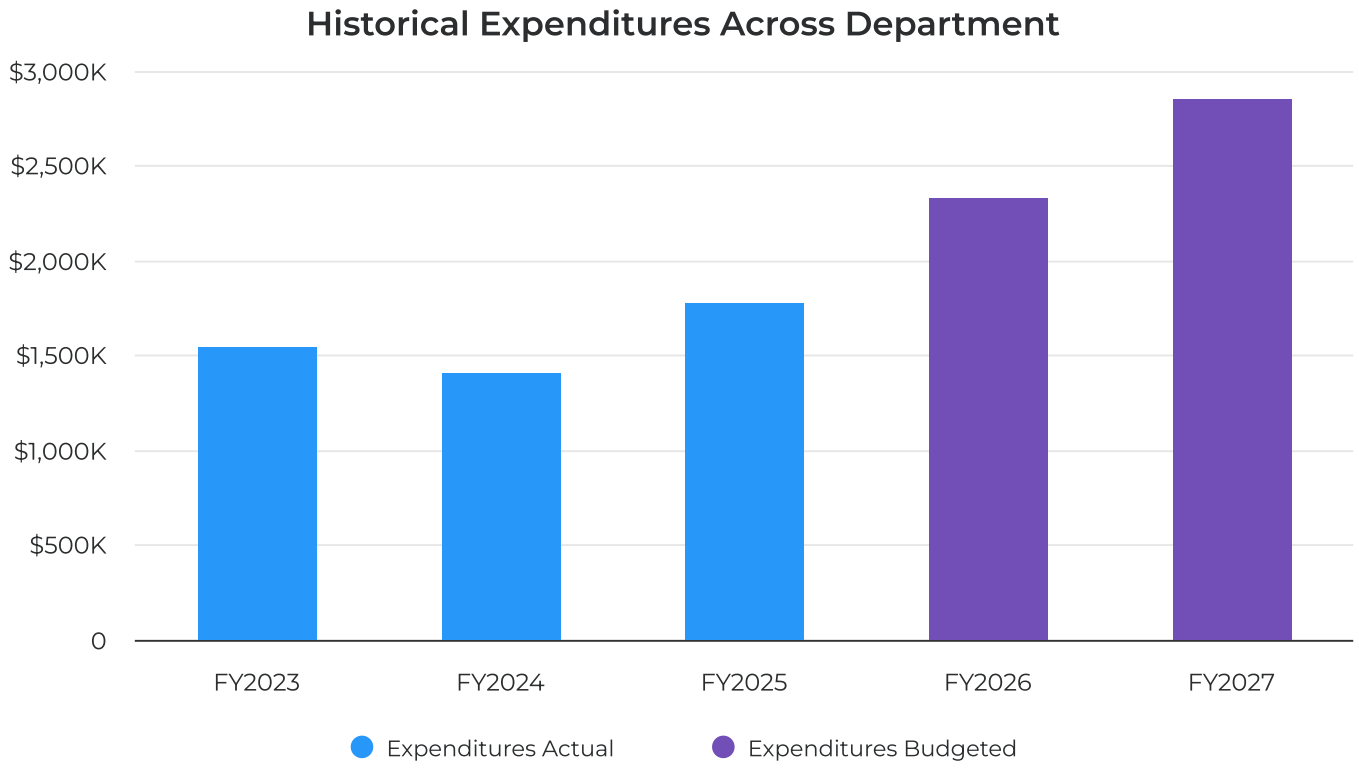
Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$10,052	$15,951	$11,284	$15,996	$17,996	$2,000	12.5%
Maintenance Agreements	$2,450	$2,800	$1,052	$4,200	$4,200	$0	0.0%
Postage	$1,906	$3,601	$1,674	$2,000	$2,000	$0	0.0%
Advertising	$60	$0	$30	$120	$120	$0	0.0%
Travel Meals Lodging Mileage	$0	$0	$0	$1,000	$3,000	$2,000	200.0%
Education & Training	$576	$952	$353	$676	$676	$0	0.0%
Contract Labor	$5,060	$8,598	$8,175	$8,000	$8,000	$0	0.0%
Supplies	$289	$48	$0	$500	$500	$0	0.0%
Gen Operating Supplies & Mats	$289	$48	$0	$500	$500	$0	0.0%
Total Expenditures	**$10,341**	**$15,999**	**$11,284**	**$16,496**	**$18,496**	**$2,000**	**12.1%**

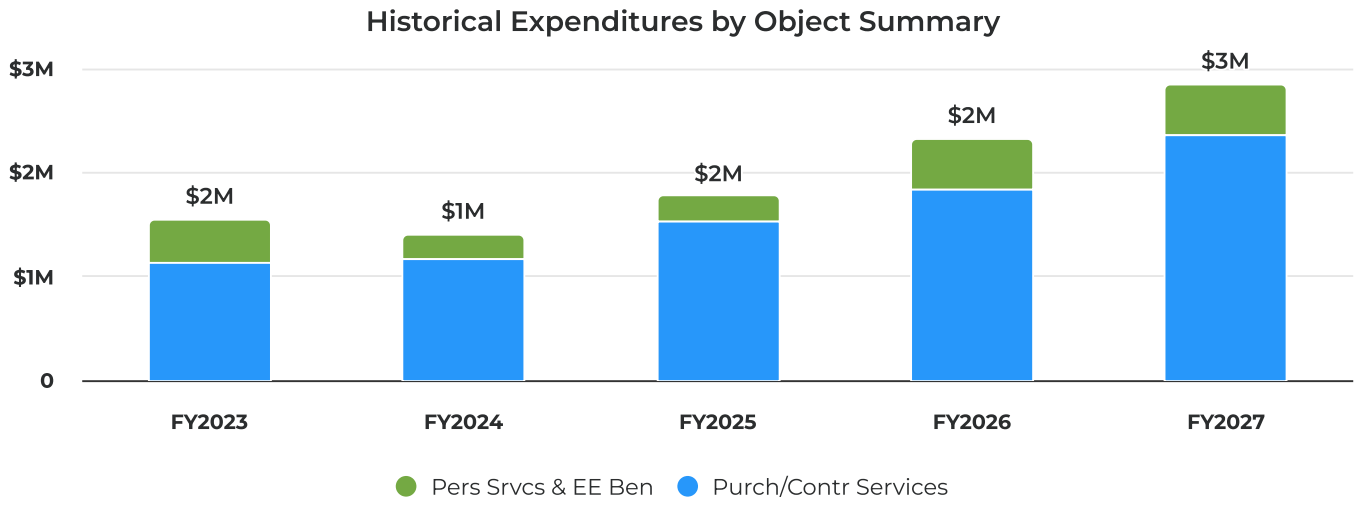
Risk Management (15550)

This department accounts for property and casualty insurance County-Wide.

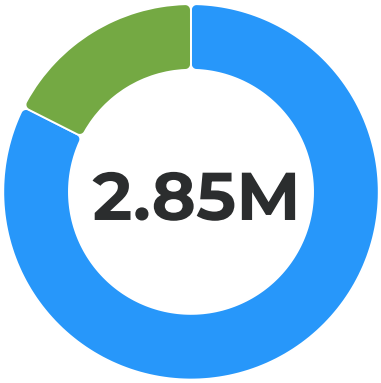
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Purch/Contr Services	**$2,350,000**	82.46%
Pers Srvcs & EE Ben	**$500,000**	17.54%

Expenditures by Object Summary

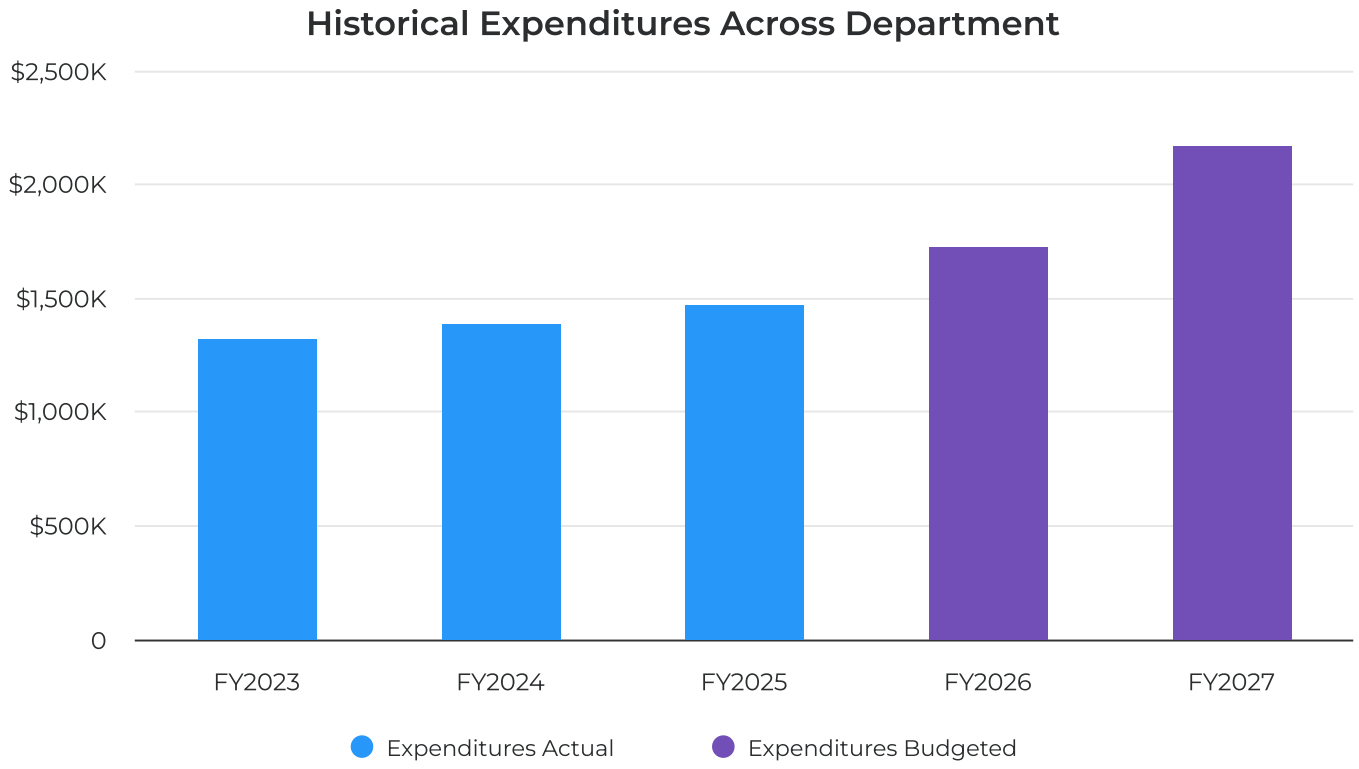
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$419,194	$250,000	$250,000	$500,000	$500,000	$0	0.0%
Unemployment Insurance	$19,194	$0	$0	$0	$0	$0	0.0%
Worker's Compensation	$400,000	$250,000	$250,000	$500,000	$500,000	$0	0.0%
Purch/Contr Services	$1,127,967	$1,159,535	$1,525,078	$1,830,000	$2,350,000	$520,000	28.4%
Professional/Contracted Srvcs	$60,289	$113,213	$104,848	$150,000	$175,000	$25,000	16.7%
Commercial Property	$195,981	$304,285	$382,279	$405,000	$550,000	$145,000	35.8%
Commercial Inland Marine	$830	$0	$3,705	$0	$0	$0	0.0%
General Liability	$108,436	$320,473	$370,778	$375,000	$500,000	$125,000	33.3%
Vehicle Insurance	$629,251	$177,351	$411,075	$400,000	$500,000	$100,000	25.0%
Insurance Claims/Deductibles	$133,180	$244,213	$252,393	$500,000	$625,000	$125,000	25.0%
Total Expenditures	**$1,547,161**	**$1,409,535**	**$1,775,078**	**$2,330,000**	**$2,850,000**	**$520,000**	**22.3%**

Facilities Management (15650)

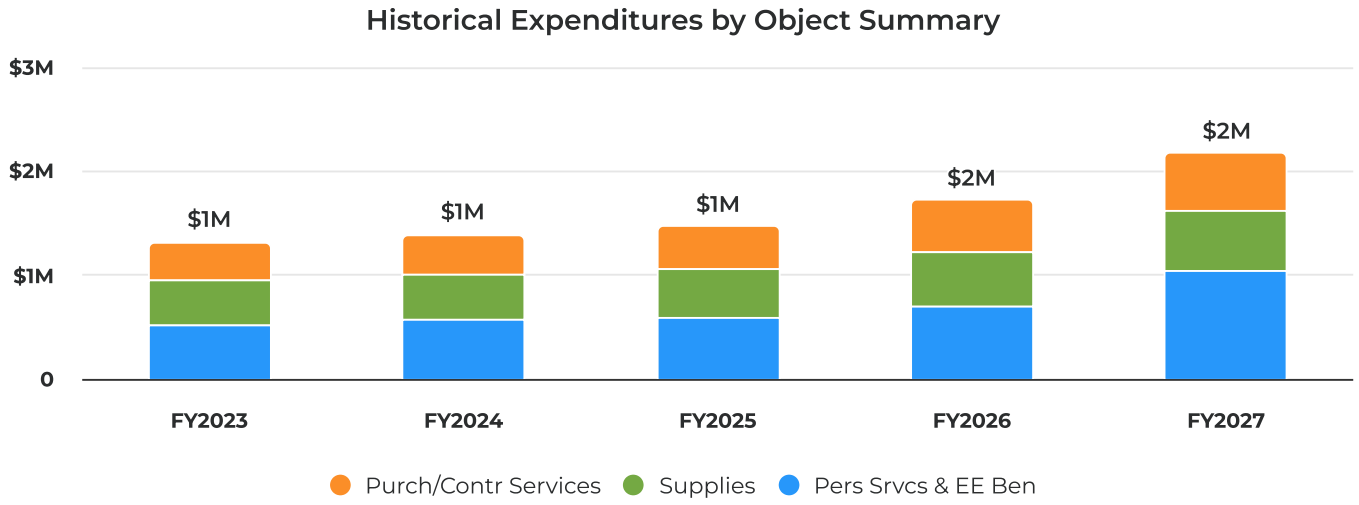
Mission Statement

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

Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$1,046,115**	48.18%
Supplies	**$573,200**	26.40%
Purch/Contr Services	**$552,160**	25.43%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$512,866	$565,344	$588,647	$698,593	$1,046,115	$347,522	49.7%
Regular Employees	$402,302	$430,379	$452,432	$540,083	$672,751	$132,668	24.6%
Overtime	$0	$86	$0	$0	$0	$0	0.0%
Health Insurance	$62,579	$72,445	$80,778	$93,613	$291,239	$197,626	211.1%
Life Insurance	$546	$519	$556	$558	$913	$355	63.6%
Social Security (FICA) contr	$29,624	$31,900	$33,475	$40,021	$47,758	$7,737	19.3%
Retirement Contributions	$17,963	$30,014	$21,407	$24,318	$33,454	$9,136	37.6%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$371,746	$393,555	$410,068	$509,288	$552,160	$42,872	8.4%
Professional/Contracted Srvcs	$27,525	$32,390	$18,425	$44,460	$44,460	$0	0.0%
Disposal/Garbage Pick Up Svcs	$11,230	$11,232	$11,078	$12,000	$13,000	$1,000	8.3%
Repairs & Maint - Equipment	$36,240	$28,889	$20,600	$45,000	$50,000	$5,000	11.1%
Repairs & Maint - Buildings	$79,402	$92,297	$112,918	$110,000	$110,000	$0	0.0%
Grounds Maintenance	$118,502	$128,498	$134,824	$161,928	$188,000	$26,072	16.1%
Security Maintenance	$42,661	$44,979	$48,286	$48,700	$52,300	$3,600	7.4%
Maintenance Agreements	$29,310	$30,991	$33,045	$39,100	$44,900	$5,800	14.8%
Rental of Land & Buildings	$3,682	$0	$7,701	$4,500	$5,000	$500	11.1%
Telephone/Pagers/Mobile	$1,721	$1,587	$1,576	$2,800	$2,800	$0	0.0%
Dues & Fees	$0	$0	$3	$0	$0	$0	0.0%
Education & Training	$0	$1,700	$0	$0	$0	$0	0.0%
Other Contracted Services	$21,475	$20,992	$21,612	$40,800	$41,700	$900	2.2%
Supplies	$431,781	$428,940	$468,728	$512,556	$573,200	$60,644	11.8%
Gen Operating Supplies & Mats	$841	$1,619	$690	$1,650	$2,000	$350	21.2%
Energy - Water/Sewerage	$25,321	$31,440	$19,193	$21,000	$28,600	$7,600	36.2%
Energy - Natural Gas	$5,157	$5,985	$4,633	$5,500	$7,100	$1,600	29.1%
Energy - Electricity	$369,494	$367,217	$401,165	$430,751	$474,000	$43,249	10.0%

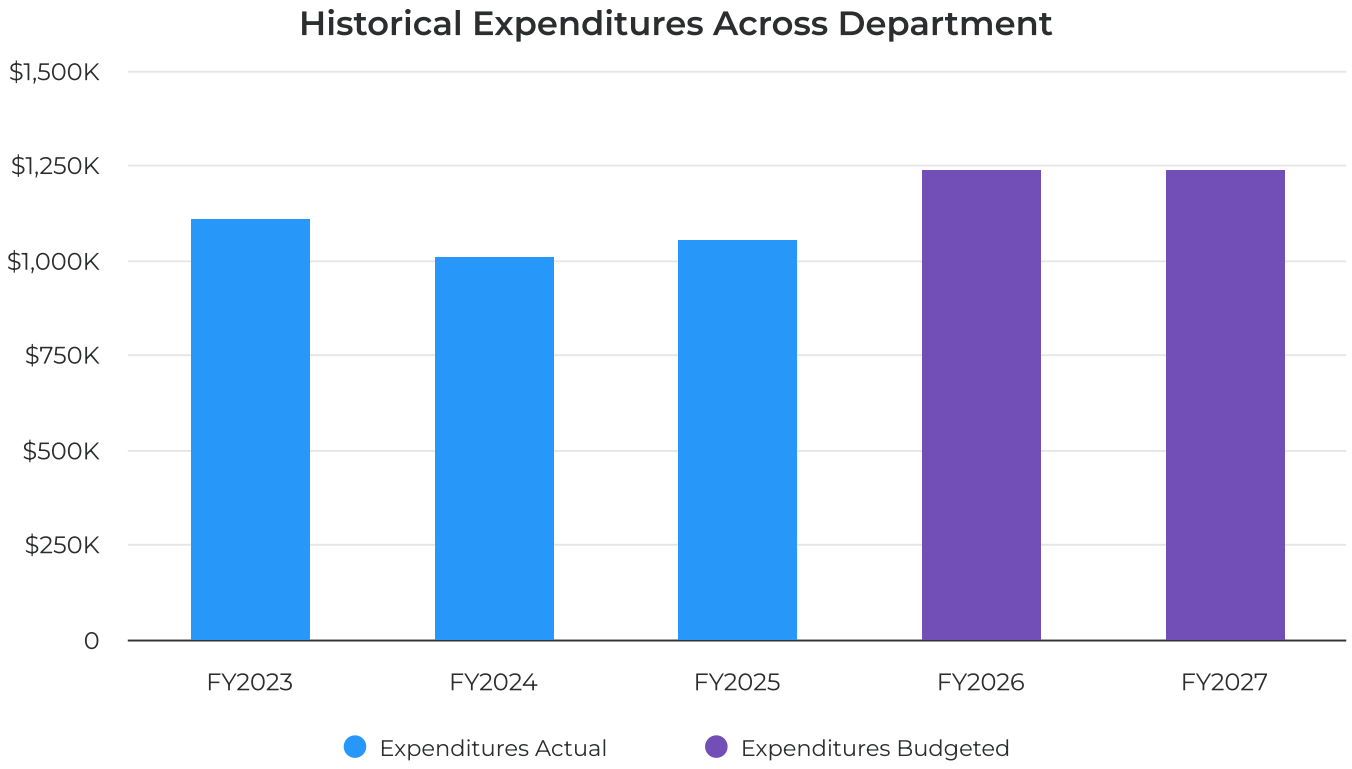
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Gasoline/Diesel	$3,250	$3,769	$3,101	$3,005	$4,000	$995	33.1%
Small Equipment < $5,000	$1,966	$2,407	$3,105	$3,500	$4,500	$1,000	28.6%
Other Supplies/Parts	$0	$0	$0	$750	$1,000	$250	33.3%
Cleaning Supplies	$21,658	$22,692	$30,479	$37,000	$40,000	$3,000	8.1%
Uniforms	$4,094	$5,991	$6,363	$9,400	$12,000	$2,600	27.7%
Reimbursement of Expenses	$0	-$12,180	$0	$0	$0	$0	0.0%
Total Expenditures	**$1,316,393**	**$1,387,840**	**$1,467,443**	**$1,720,437**	**$2,171,475**	**$451,038**	**26.2%**

Superior Court (21500)

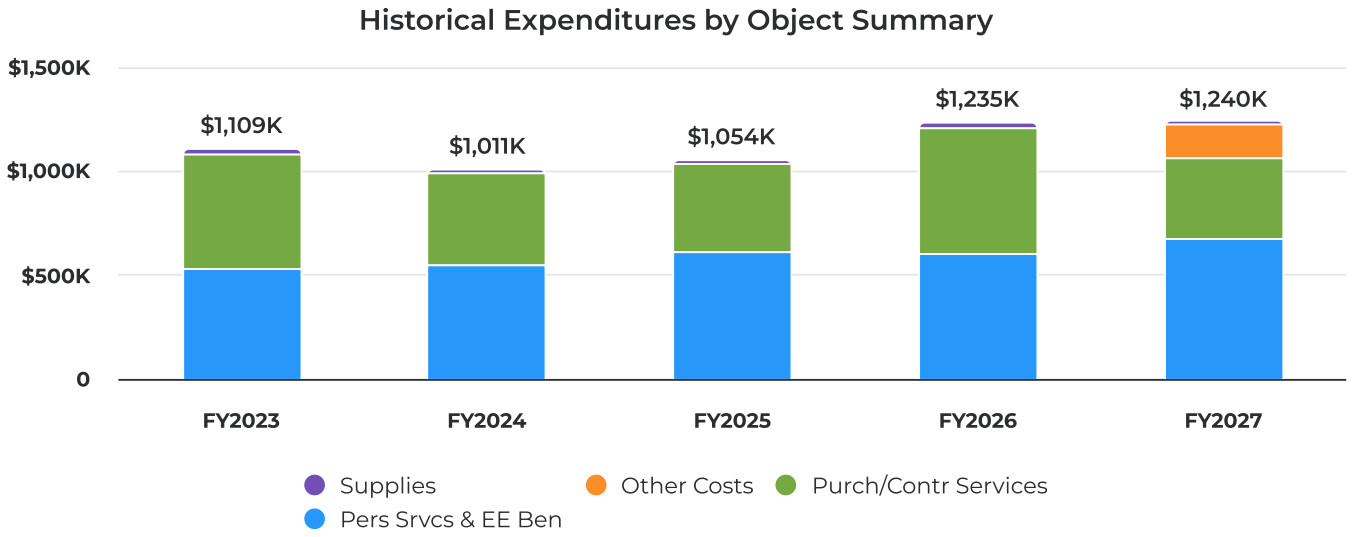
Mission Statement

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

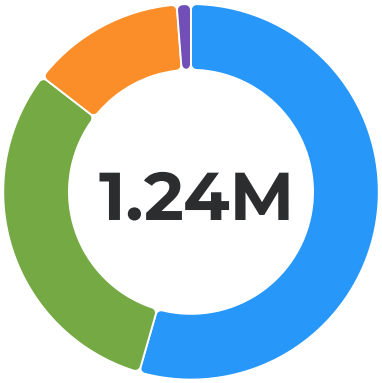
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$675,145**	54.47%
Purch/Contr Services	**$384,438**	31.01%
Other Costs	**$165,000**	13.31%
Supplies	**$15,000**	1.21%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$530,740	$551,102	$607,000	$603,352	$675,145	$71,793	11.9%
Regular Employees	$395,041	$416,140	$468,793	$487,876	$496,786	$8,910	1.8%
Health Insurance	$48,396	$35,337	$34,909	$66,703	$157,813	$91,110	136.6%
Life Insurance	$384	$332	$385	$472	$644	$172	36.4%
Social Security (FICA) contr	$29,683	$31,453	$35,550	$36,124	$35,759	-$365	-1.0%
Retirement Contributions	$77,491	$80,247	$81,782	$12,177	$15,652	$3,475	28.5%
Reimbursement of Salary	$0	$0	-$3,392	$0	$0	$0	0.0%
Reimbursement of Salary	-$20,254	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	$0	-$12,407	$0	$0	$0	$0	0.0%
Reimbursement of Salary	$0	$0	-$11,026	$0	$0	$0	0.0%
Reimbursement of Salary	$0	$0	$0	$0	-$31,509	-$31,509	
Purch/Contr Services	$549,721	$437,390	$425,808	$607,484	$384,438	-$223,046	-36.7%
Professional/Contracted Srvcs	$50,724	$11,246	$8,583	$20,000	$20,000	$0	0.0%
Court Reporter Services	$306,017	$282,469	$272,957	$390,000	$165,000	-$225,000	-57.7%
Repairs & Maint - Buildings	$0	$0	$1,750	$2,500	$2,500	$0	0.0%
Maintenance Agreements	$1,549	$1,176	$1,270	$2,733	$5,520	$2,787	102.0%
Rental of Equipment & Vehicles	$5,210	$5,373	$4,759	$5,909	$5,909	$0	0.0%
Telephone/Pagers/Mobile	$2,417	$2,337	$2,573	$4,165	$3,332	-$833	-20.0%
Postage	$2,592	$3,283	$2,590	$5,000	$5,000	$0	0.0%
Advertising	$0	$90	$45	$100	$100	$0	0.0%
Printing & Binding	$233	$0	$0	$500	$500	$0	0.0%
Travel Meals Lodging Mileage	$3,746	$6,451	$3,723	$4,000	$4,000	$0	0.0%
Dues & Fees	$4,908	$3,914	$5,052	$3,752	$3,752	$0	0.0%
Juror Fees	$100,000	$60,000	$65,000	$90,000	$90,000	$0	0.0%
Education & Training	$1,099	$225	$1,280	$5,500	$5,500	$0	0.0%
Other Contracted Services	$71,225	$60,826	$56,227	$73,325	$73,325	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Supplies	$28,968	$22,429	$20,723	$24,400	$15,000	-$9,400	-38.5%
Gen Operating Supplies & Mats	$13,011	$7,950	$8,564	$8,500	$8,500	$0	0.0%
Juror Supplies	$3,751	$4,171	$2,334	$5,000	$5,000	$0	0.0%
Court Reporter Supplies	$10,187	$10,020	$9,018	$10,000	$0	-$10,000	-100.0%
Small Equipment < $5,000	$2,020	$263	$807	$500	$500	$0	0.0%
Uniforms	$0	$25	$0	$400	$1,000	$600	150.0%
Other Costs	$0	$0	$0	$0	$165,000	$165,000	
Intergovt Expense - Walton Co	$0	$0	$0	$0	$165,000	$165,000	
Total Expenditures	**$1,109,429**	**$1,010,921**	**$1,053,531**	**$1,235,236**	**$1,239,583**	**$4,347**	**0.4%**

Clerk of Courts (21800)

Mission Statement

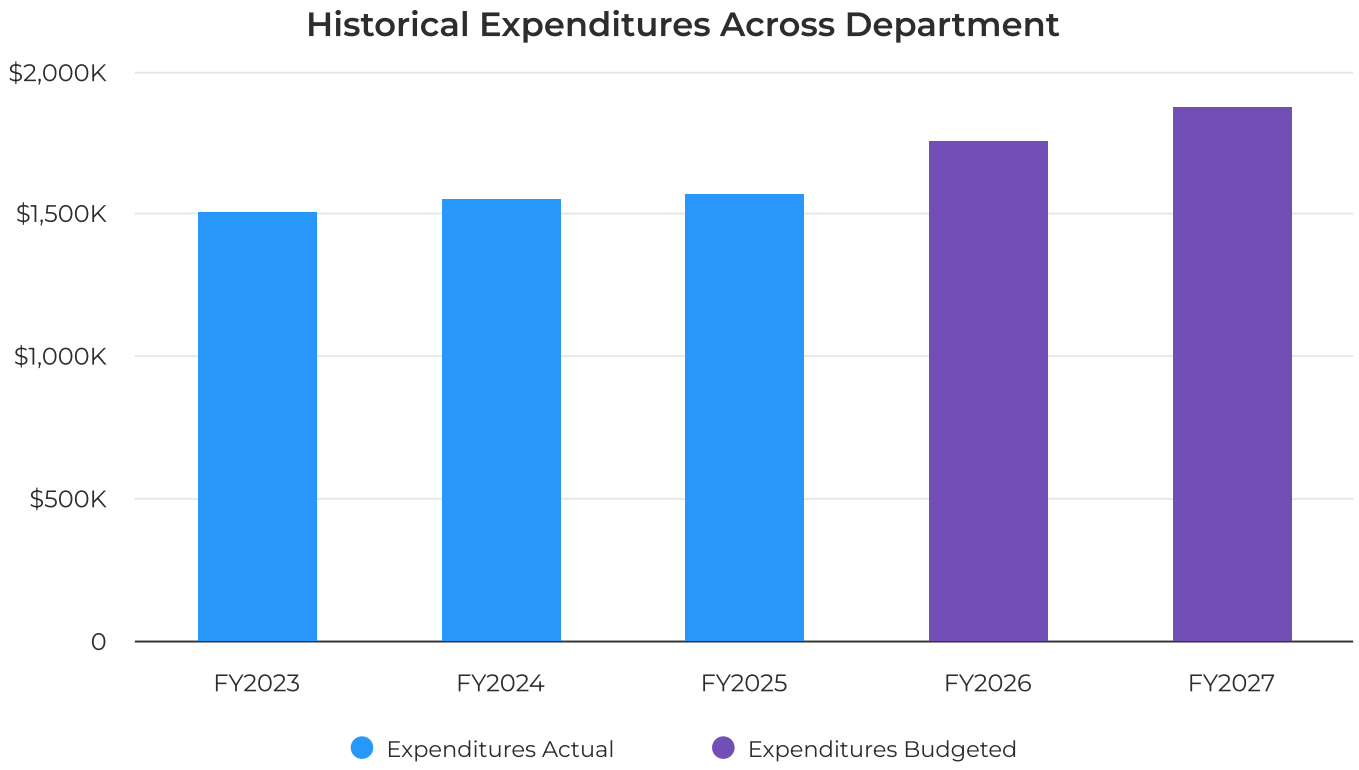
“TO SERVE WITH EFFICIENCY AND COURTESY”. The Clerk’s office continues to stand by this mission statement by

1) Assisting the citizens of Newton County

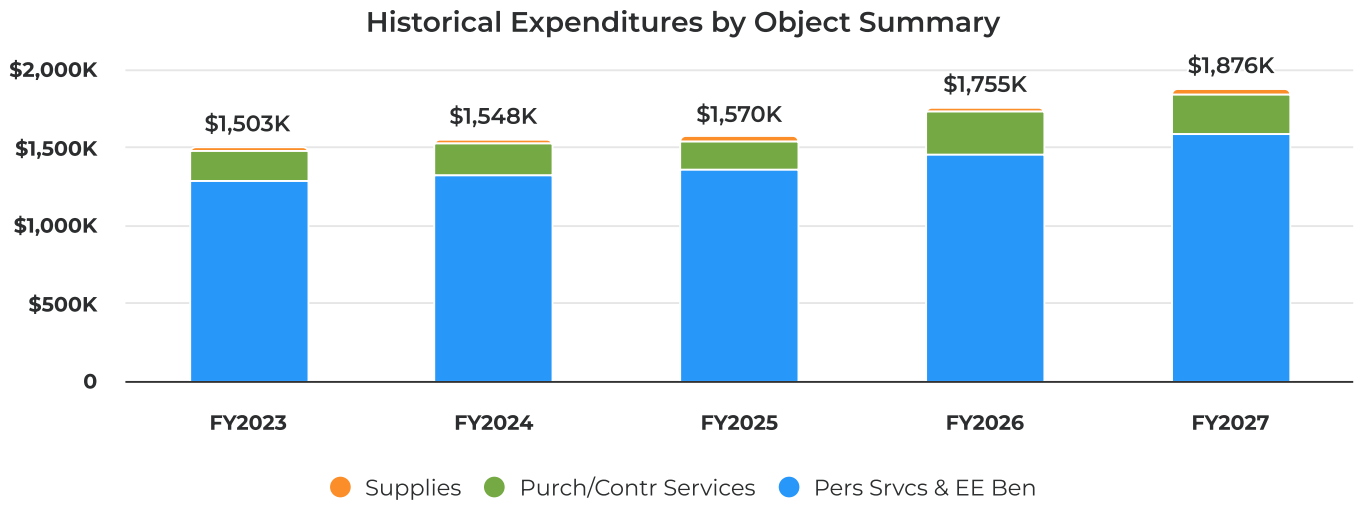
2) Submitting timely reports required by law to various state agencies

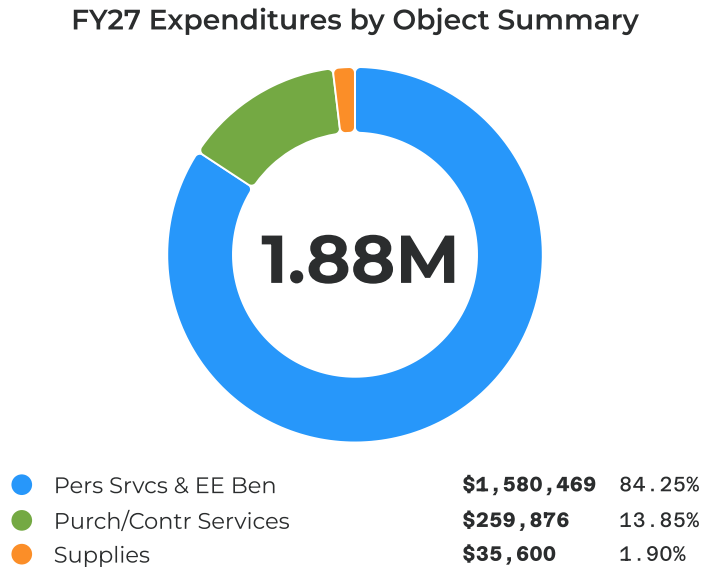
3) Providing organized record keeping for all the official records of Newton County

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,278,613	$1,316,317	$1,350,561	$1,450,298	$1,580,469	$130,171	9.0%
Regular Employees	$955,881	$959,079	$962,209	$1,044,607	$1,082,550	$37,943	3.6%
Overtime	$205	$1,438	$0	$0	$0	$0	0.0%
Health Insurance	$187,963	$185,364	$225,384	$279,486	$367,721	$88,235	31.6%
Life Insurance	$1,252	$1,142	$1,203	$1,246	$1,396	$150	12.0%
Social Security (FICA) contr	$70,987	$72,568	$72,039	$75,454	$78,140	$2,686	3.6%
Retirement Contributions	$51,670	$51,476	$48,663	$49,505	$50,662	$1,157	2.3%
Other Employee Benefits	$10,655	$45,250	$41,063	$0	$0	$0	0.0%
Purch/Contr Services	$197,917	$205,961	$182,474	$278,370	$259,876	-$18,494	-6.6%
Professional/Contracted Srvcs	$0	$0	$4,000	$0	$0	$0	0.0%

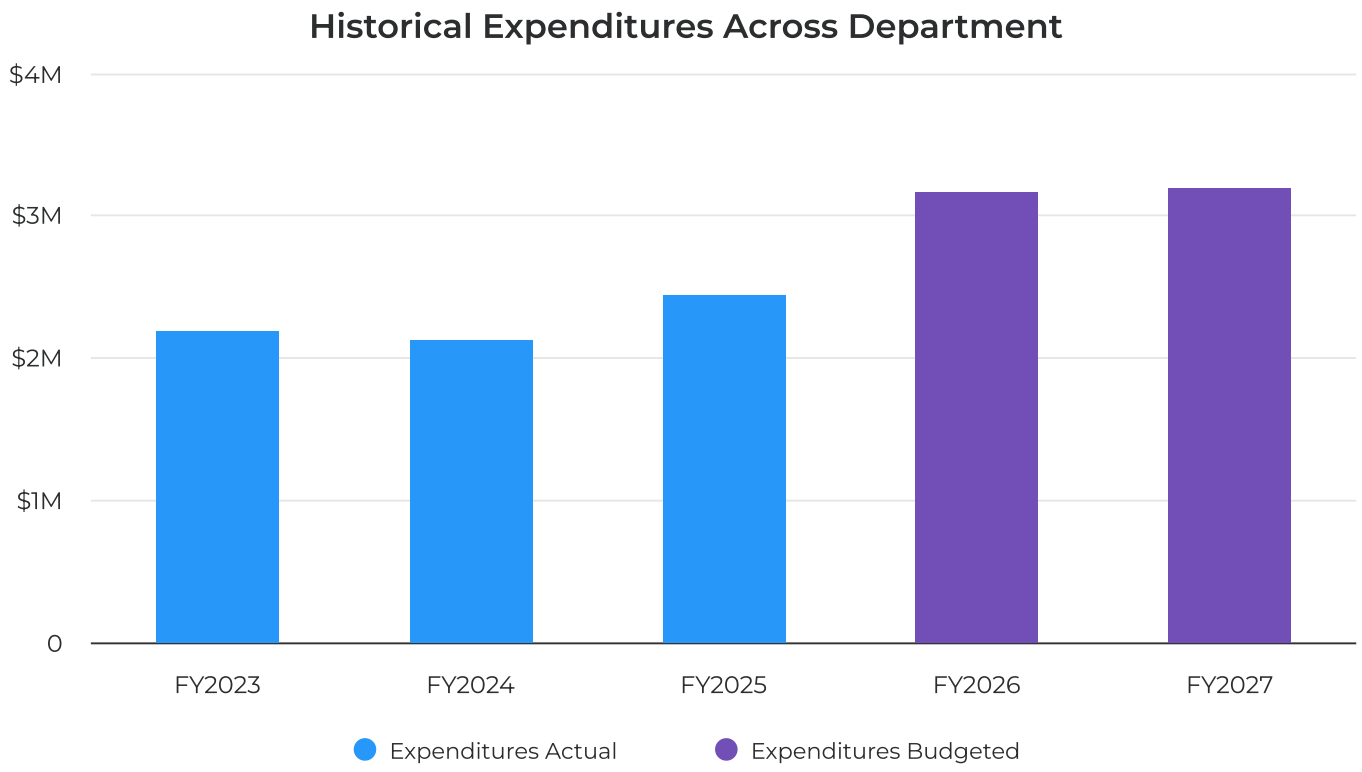
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Repairs & Maint - Equipment	$0	$0	$95	$1,000	$1,000	$0	0.0%
Maintenance Agreements	$116,968	$121,859	$84,745	$154,884	$141,184	-$13,700	-8.8%
Rental of Equipment & Vehicles	$7,469	$10,833	$12,087	$16,640	$16,788	$148	0.9%
PO Liability/Emp Bond	$100	$100	$1,289	$1,500	$1,500	$0	0.0%
Telephone/Pagers/Mobile	$140	$180	$992	$756	$804	$48	6.3%
Postage	$18,979	$22,684	$21,883	$25,000	$25,000	$0	0.0%
Advertising	$2,215	$1,588	$2,460	$1,540	$1,550	$10	0.6%
Travel Meals Lodging Mileage	$7,336	$4,026	$6,312	$15,000	$15,000	$0	0.0%
Dues & Fees	$1,047	$1,288	$1,696	$1,650	$1,650	$0	0.0%
Education & Training	$1,600	$1,250	$1,800	$3,000	$3,000	$0	0.0%
Contract Labor	$0	$0	$0	$25,000	$1,000	-$24,000	-96.0%
Other Contracted Services	$6,017	$4,385	$17,832	$7,400	$31,400	$24,000	324.3%
Indexing & Recording	$36,047	$37,769	$27,283	$25,000	$20,000	-$5,000	-20.0%
Supplies	$26,062	$25,987	$37,073	$26,500	$35,600	$9,100	34.3%
Gen Operating Supplies & Mats	$21,247	$21,307	$32,621	$20,000	$25,100	$5,100	25.5%
Juror Supplies	$3,979	$3,995	$3,119	$4,000	$5,000	$1,000	25.0%
Books & Periodicals	$0	$0	$0	$500	$500	$0	0.0%
Small Equipment < $5,000	$837	$685	$1,333	$2,000	$2,000	$0	0.0%
Uniforms	$0	$0	$0	$0	$3,000	$3,000	
Total Expenditures	**$1,502,593**	**$1,548,265**	**$1,570,108**	**$1,755,168**	**$1,875,945**	**$120,777**	**6.9%**

District Attorney (22000)

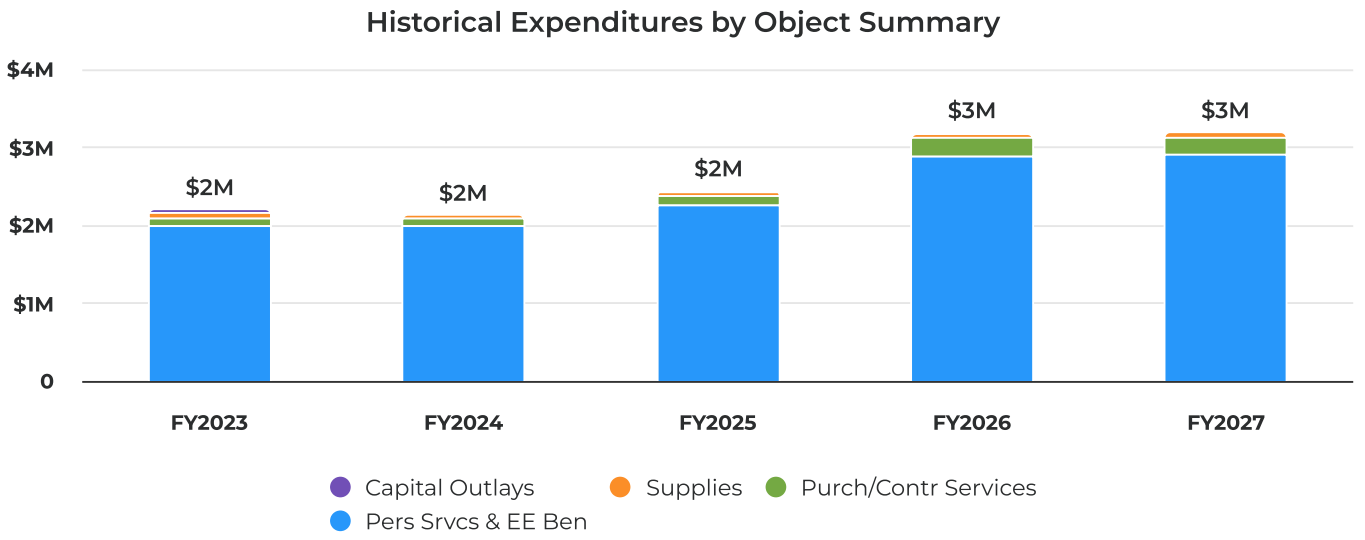
Mission Statement

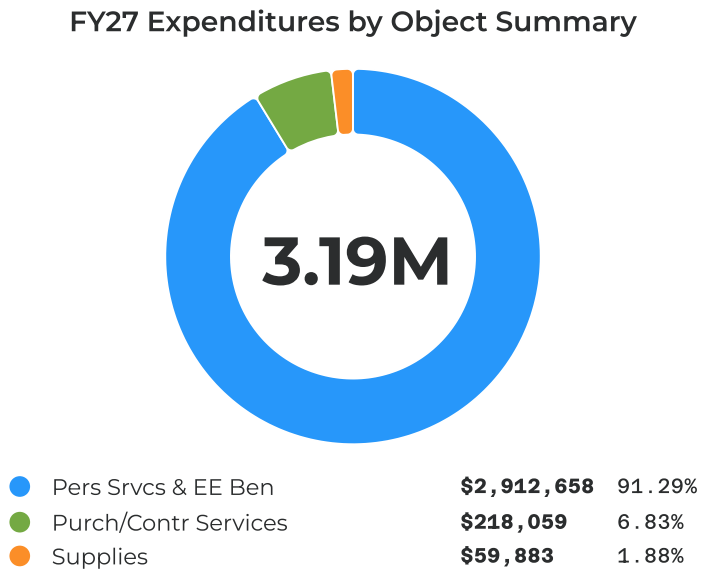
The District Attorney's Office goals are to ensure that all cases that are referred to our office are handled effectively, efficiently, and ethically, while ensuring that victims and the community as a whole are safe in doing so. We seek to obtain justice for all those involved.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,989,267	$1,983,990	$2,253,270	$2,878,538	$2,912,658	$34,120	1.2%
Regular Employees	$1,643,476	$1,428,165	$1,663,297	$2,072,686	$2,014,225	-$58,461	-2.8%
Regular Employees	$24,684	$66,678	$90,853	$82,998	$92,558	$9,560	11.5%
Health Insurance	$316,589	$284,221	$278,553	$450,781	$539,665	$88,884	19.7%
Health Insurance	$3,140	$7,380	$8,300	$9,586	$12,809	$3,223	33.6%
Life Insurance	$2,290	$1,800	$1,942	$2,384	$2,234	-$150	-6.3%
Life Insurance	$31	$75	$75	$75	$75	$0	0.0%
Social Security (FICA) contr	$119,016	$108,238	$122,551	$149,964	$146,562	-$3,402	-2.3%
Social Security (FICA) contr	$1,791	$4,929	$6,759	$6,133	$6,864	$731	11.9%
Retirement Contributions	$82,274	$70,400	$77,304	$100,611	$93,963	-$6,648	-6.6%

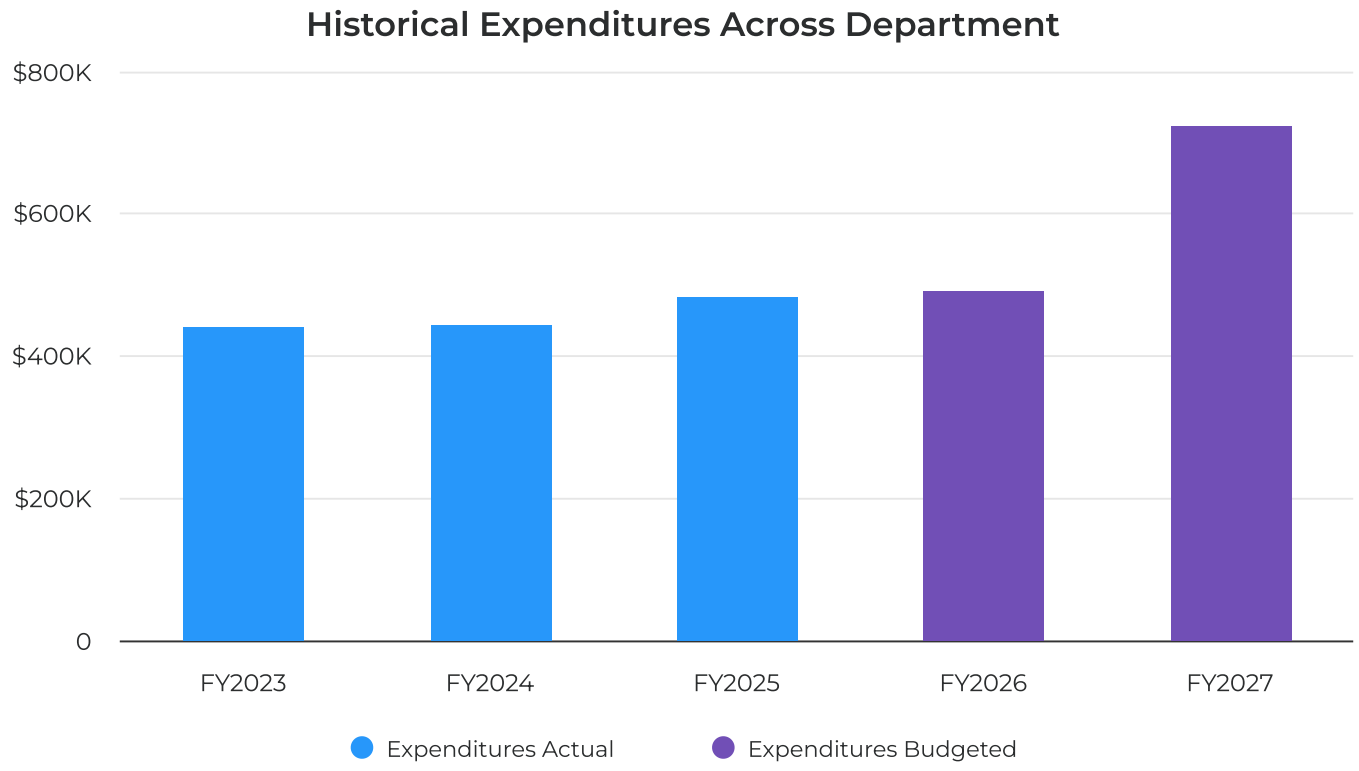
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Retirement Contributions	$987	$2,667	$3,634	$3,320	$3,703	$383	11.5%
Other Employee Benefits	$0	$53,500	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$36,645	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$22,233	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$62,724	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$32,620	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$50,790	-$44,063	$0	$0	$0	$0	0.0%
Purch/Contr Services	$92,610	$93,132	$123,010	$236,371	$218,059	-$18,312	-7.7%
Professional/Contracted Srvcs	$7,451	$1,234	$1,990	$5,500	$5,500	$0	0.0%
Repairs & Maint-Vehicles	$257	$42	$0	$0	$0	$0	0.0%
Maintenance Agreements	$4,815	$22,686	$43,137	$117,347	$73,383	-$43,964	-37.5%
Rental of Equipment & Vehicles	$2,702	$2,702	$2,736	$5,504	$8,806	$3,302	60.0%
Telephone/Pagers/Mobile	$4,870	$5,296	$6,208	$6,308	$5,722	-$586	-9.3%
Postage	$7,981	$7,290	$7,961	$8,520	$10,800	$2,280	26.8%
Printing & Binding	$3,867	$1,971	$3,964	$2,500	$5,000	$2,500	100.0%
Travel Meals Lodging Mileage	$20,728	$22,298	$14,405	$42,300	$41,300	-$1,000	-2.4%
Travel - Meals/Hotel/Mileage	$0	$1,456	$0	$0	$0	$0	0.0%
Dues & Fees	$7,042	$5,157	$10,583	$10,005	$10,005	$0	0.0%
Witness Fees	$12,623	$2,637	$14,611	$14,000	$25,000	$11,000	78.6%
Education & Training	$10,724	$5,499	$7,702	$14,158	$19,285	$5,127	36.2%
Education & Training	$300	$0	$0	$0	$0	$0	0.0%
Other Contracted Services	$9,249	$14,866	$9,715	$10,229	$13,258	$3,029	29.6%
Supplies	$72,328	$46,315	$50,253	$55,809	$59,883	$4,074	7.3%
Gen Operating Supplies & Mats	$24,843	$21,864	$21,887	$24,000	$26,000	$2,000	8.3%
Gen Operating Supplies & Mats	$523	$0	$0	$0	$0	$0	0.0%
Juror Supplies	$842	$1,349	$1,515	$1,500	$1,500	$0	0.0%
Tags & Titles	$3	$5	$0	$0	$0	$0	0.0%
Event Supplies	$2,381	$848	$431	$3,000	$3,000	$0	0.0%
Gasoline/Diesel	$18,798	$16,103	$11,244	$18,000	$18,000	$0	0.0%
Gasoline/Diesel	$683	$0	$0	$0	$0	$0	0.0%
Books & Periodicals	$3,043	$3,406	$2,929	$609	$843	$234	38.4%
Small Equipment < $5,000	$9,160	-$1,197	$7,054	$3,800	$5,640	$1,840	48.4%
Small Equipment<$5,000	$7,135	$0	$0	$0	$0	$0	0.0%
Uniforms	$4,916	$3,937	$5,193	$4,900	$4,900	$0	0.0%
Capital Outlays	$38,580	$0	$11,227	$0	$0	$0	0.0%
Vehicles	$38,580	$0	$0	$0	$0	$0	0.0%
Other Equipment	$0	$0	$11,227	$0	$0	$0	0.0%
Total Expenditures	**$2,192,785**	**$2,123,438**	**$2,437,760**	**$3,170,718**	**$3,190,600**	**$19,882**	**0.6%**

Magistrate Court (24000)

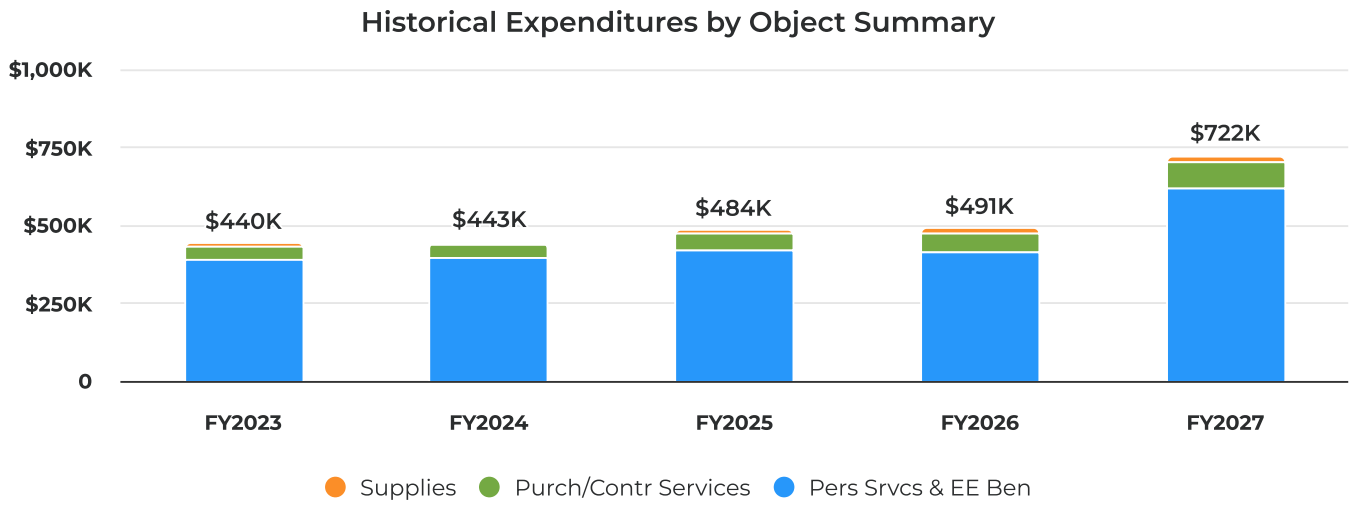
Mission Statement

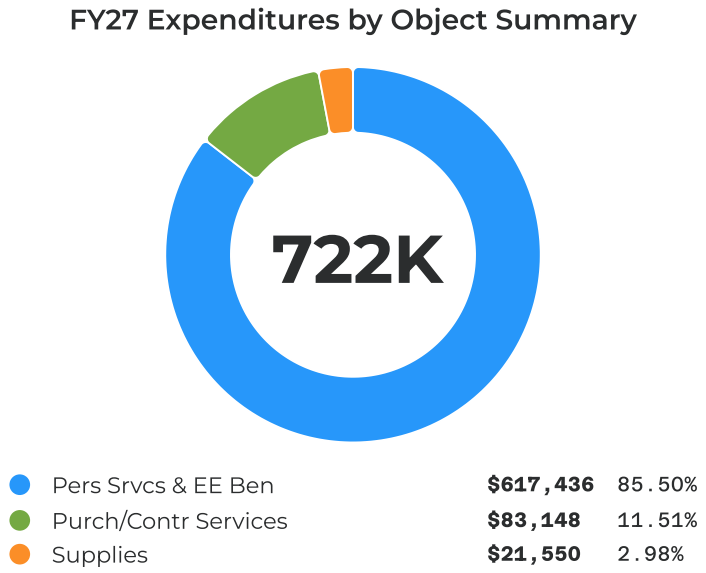
The mission of the Magistrate Court of Newton County is to provide fair, accessible, inexpensive, and speedy resolution of criminal and civil matters within its jurisdiction. The Court will provide courteous and prompt service and will conduct its business with integrity, competence, and a commitment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

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$387,036	$392,695	$417,656	$411,221	$617,436	$206,215	50.1%
Regular Employees	$272,544	$299,829	$333,357	$333,808	$414,960	$81,152	24.3%
Overtime	$0	$0	$16	$0	$0	$0	0.0%
Health Insurance	$82,310	$57,143	$45,334	$38,344	$157,547	$119,203	310.9%
Life Insurance	$404	$448	$427	$408	$591	$183	44.9%
Social Security (FICA) contr	$19,609	$22,133	$24,358	$24,463	$29,108	$4,645	19.0%
Retirement Contributions	$12,169	$13,142	$14,164	$14,198	$15,230	$1,032	7.3%
Purch/Contr Services	$45,489	$42,521	$52,731	$61,573	$83,148	$21,575	35.0%
Professional/Contracted Srvcs	$21,232	$16,868	$24,170	$32,250	$38,250	$6,000	18.6%

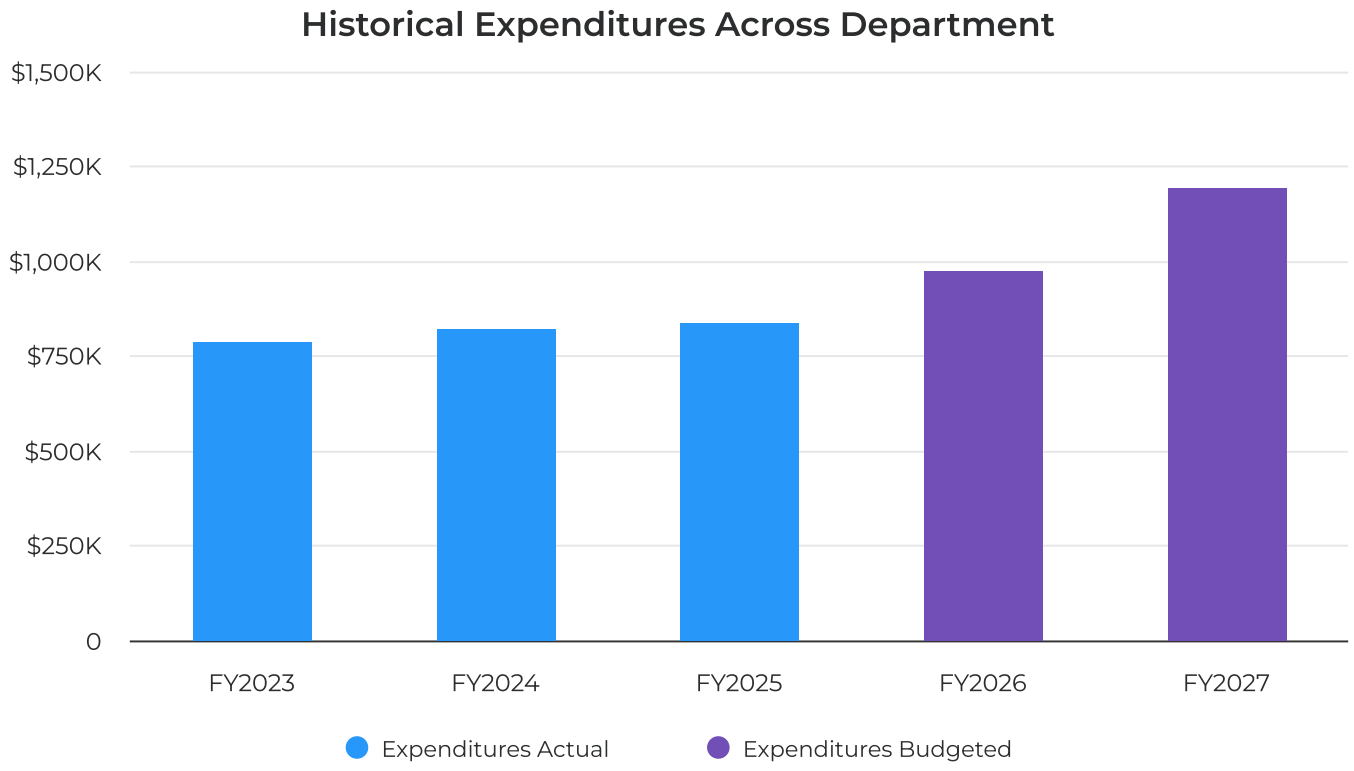
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Maintenance Agreements	$747	$1,022	$1,849	$1,240	$1,960	$720	58.1%
Rental of Equipment & Vehicles	$1,916	$1,891	$1,408	$1,880	$4,160	$2,280	121.3%
Telephone/Pagers/Mobile	$220	$238	$267	$240	$300	$60	25.0%
Postage	$9,389	$12,967	$15,870	$12,000	$18,000	$6,000	50.0%
Printing & Binding	$4,314	$4,576	$4,738	$4,500	$9,600	$5,100	113.3%
Travel Meals Lodging Mileage	$3,849	$703	$2,360	$5,000	$6,000	$1,000	20.0%
Dues & Fees	$724	$1,414	$0	$1,548	$1,548	$0	0.0%
Education & Training	$2,328	$1,930	$1,229	$2,075	$2,490	$415	20.0%
Other Contracted Services	$770	$912	$840	$840	$840	$0	0.0%
Supplies	$7,321	$7,608	$13,114	$18,125	$21,550	$3,425	18.9%
Gen Operating Supplies & Mats	$6,003	$7,242	$12,892	$10,000	$15,000	$5,000	50.0%
Food	$0	$0	$0	$500	$500	$0	0.0%
Books & Periodicals	$318	$366	$0	$425	$200	-$225	-52.9%
Small Equipment < $5,000	$1,000	$0	$222	$7,200	$5,850	-$1,350	-18.8%
Total Expenditures	**$439,845**	**$442,825**	**$483,501**	**$490,919**	**$722,134**	**$231,215**	**47.1%**

Probate Court (24500)

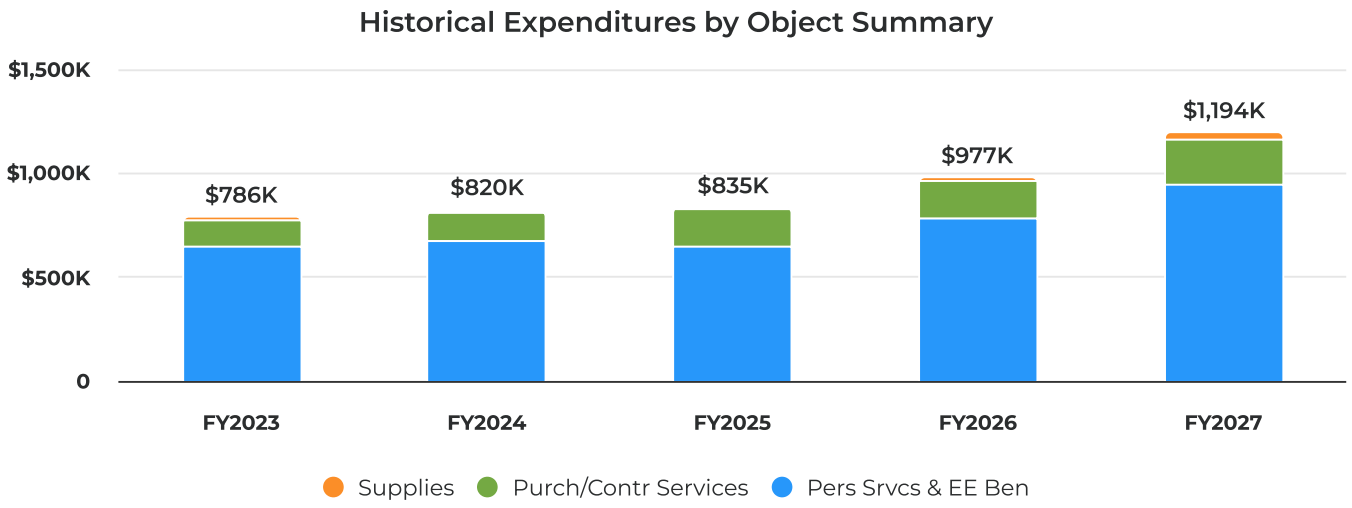
Mission Statement

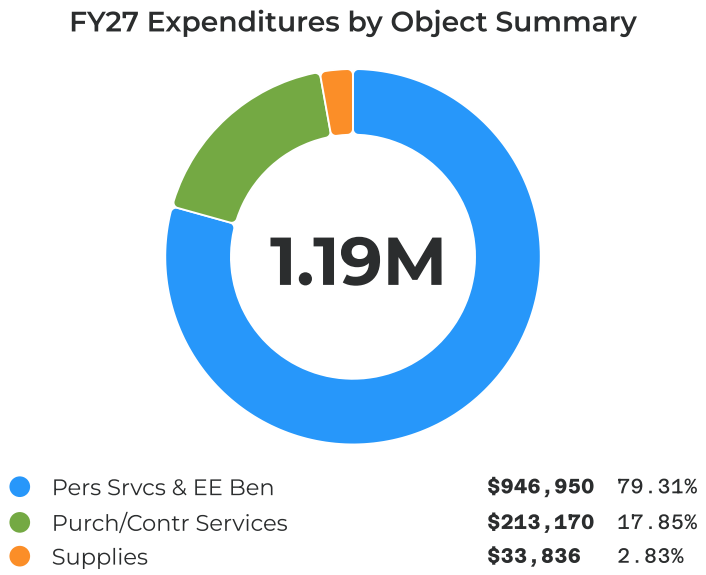
The mission of the Probate Court of Newton County is to carry out its lawful duties under the Constitution and laws of Georgia by administering justice with fairness, equality, and respect. The court will provide courteous and prompt service and will conduct its business with integrity, competence, and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

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$644,576	$670,170	$645,791	$784,663	$946,950	$162,287	20.7%
Regular Employees	$523,702	$540,995	$523,051	$602,883	$716,356	$113,473	18.8%
Health Insurance	$52,403	$58,371	$56,213	$106,484	$141,801	$35,317	33.2%
Life Insurance	$696	$647	$571	$711	$685	-$26	-3.7%
Social Security (FICA) contr	$38,943	$40,453	$38,852	$43,907	$52,249	$8,342	19.0%
Retirement Contributions	$28,833	$29,704	$27,104	$30,678	$35,859	$5,181	16.9%
Purch/Contr Services	$127,125	$136,880	$178,511	$178,920	$213,170	$34,250	19.1%
Professional/Contracted Srvcs	$52,415	$63,316	$88,792	$79,000	$98,100	$19,100	24.2%
Indigent Defense Legal Svcs	$41,400	$39,800	$57,500	$60,000	$72,000	$12,000	20.0%

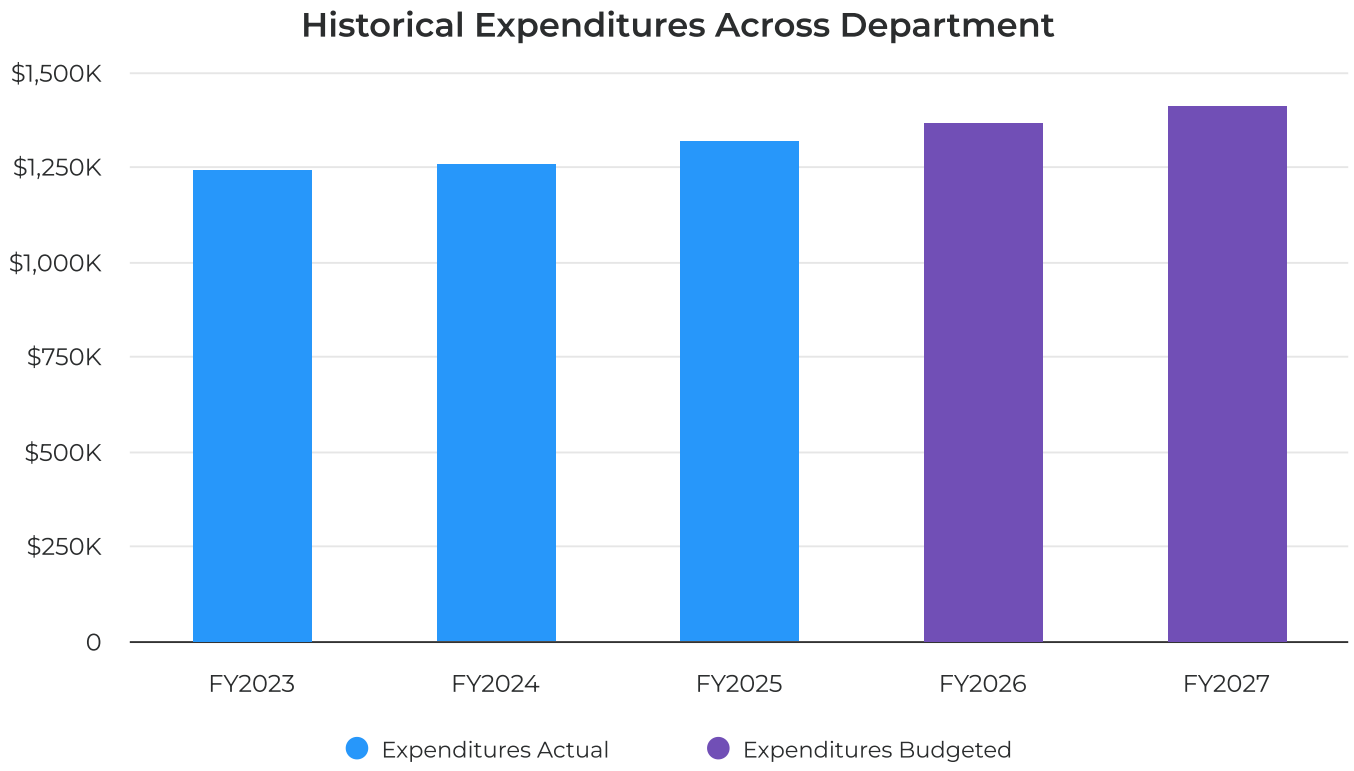
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Vital Statistics Expense	$4,568	$5,064	$5,373	$5,400	$5,600	$200	3.7%
Maintenance Agreements	$4,038	$5,005	$5,507	$6,525	$7,150	$625	9.6%
Rental of Equipment & Vehicles	$2,369	$1,408	$1,408	$1,880	$4,160	$2,280	121.3%
PO Liability/Employee Bond	$0	$0	$807	$0	$0	$0	0.0%
Telephone/Pagers/Mobile	$356	$207	$0	$0	$0	$0	0.0%
Postage	$9,606	$9,328	$6,853	$10,000	$10,000	$0	0.0%
Printing & Binding	$2,942	$1,926	$5,898	$4,100	$4,100	$0	0.0%
Travel Meals Lodging Mileage	$3,437	$4,248	$1,858	$6,000	$6,000	$0	0.0%
Dues & Fees	$1,141	$2,340	$1,567	$1,765	$1,810	$45	2.5%
Education & Training	$4,399	$3,780	$2,424	$3,830	$3,830	$0	0.0%
Other Contracted Services	$455	$456	$525	$420	$420	$0	0.0%
Supplies	$14,504	$13,216	$10,510	$13,682	$33,836	$20,154	147.3%
Gen Operating Supplies & Mats	$10,243	$11,752	$10,510	$10,000	$11,000	$1,000	10.0%
Food	$0	$108	$0	$500	$500	$0	0.0%
Books & Periodicals	$374	$478	$0	$482	$3,751	$3,269	678.2%
Small Equipment < $5,000	$3,887	$878	$0	$2,700	$18,585	$15,885	588.3%
Total Expenditures	**$786,205**	**$820,266**	**$834,812**	**$977,265**	**$1,193,956**	**$216,691**	**22.2%**

Juvenile Court (26000)

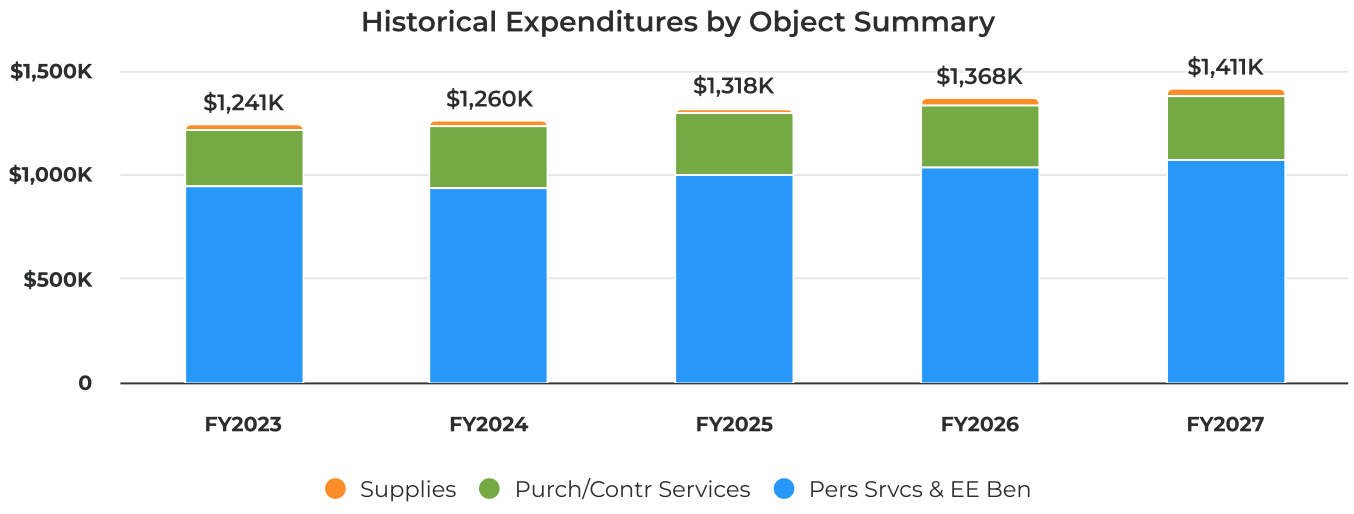
Mission Statement

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.

Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$1,068,631**	75.72%
Purch/Contr Services	**$310,612**	22.01%
Supplies	**$31,980**	2.27%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$940,915	$934,929	$996,170	$1,032,531	$1,068,631	$36,100	3.5%
Regular Employees	$746,004	$748,424	$797,645	$818,290	$816,347	-$1,943	-0.2%
Temporary Employees	$0	$0	-$1,866	$0	$0	$0	0.0%
Overtime	$643	$16	$0	$0	$0	$0	0.0%
Health Insurance	$104,138	$99,013	$105,162	$118,527	$156,982	$38,455	32.4%
Life Insurance	$942	$840	$902	$880	$880	$0	0.0%
Social Security (FICA) contr	$54,285	$54,633	$59,692	$59,650	$59,617	-$33	-0.1%
Retirement Contributions	$34,904	$32,004	$34,636	$35,184	$34,805	-$379	-1.1%
Purch/Contr Services	$277,725	$297,530	$296,217	$303,640	$310,612	$6,972	2.3%
Professional/Contracted Srvcs	$4,834	$3,509	$2,724	$12,000	$12,000	$0	0.0%
Legal Services	$0	$0	$1,000	$0	$0	$0	0.0%
Indigent Defense Legal Svcs	$230,628	$254,216	$252,918	$250,890	$256,890	$6,000	2.4%
Medical Exam	$0	$0	$375	$1,000	$1,000	$0	0.0%
Court Reporter Services	$15,996	$12,000	$12,000	$12,000	$12,000	$0	0.0%
Disposal/Garbage Pick Up Svcs	$366	$366	$366	$366	$366	$0	0.0%
Repairs & Maint - Buildings	$4,497	$4,870	$4,518	$3,000	$3,000	$0	0.0%
Maintenance Agreements	$3,821	$2,455	$2,276	$2,000	$2,000	$0	0.0%
Rental of Equipment & Vehicles	$3,511	$2,141	$0	$2,812	$2,812	$0	0.0%
Telephone/Pagers/Mobile	$1,181	$1,678	$1,711	$2,072	$2,644	$572	27.6%
Postage	$1,059	$848	$799	$900	$900	$0	0.0%
Advertising	$180	$420	$280	$0	$200	$200	
Printing & Binding	$380	$1,858	$907	$700	$900	$200	28.6%
Travel Meals Lodging Mileage	$4,140	$3,945	$6,504	$7,000	$7,000	$0	0.0%
Dues & Fees	$3,412	$4,290	$3,470	$2,900	$2,900	$0	0.0%
Education & Training	$922	$330	$3,175	$2,000	$2,000	$0	0.0%
Other Contracted Services	$2,797	$4,603	$3,194	$4,000	$4,000	$0	0.0%

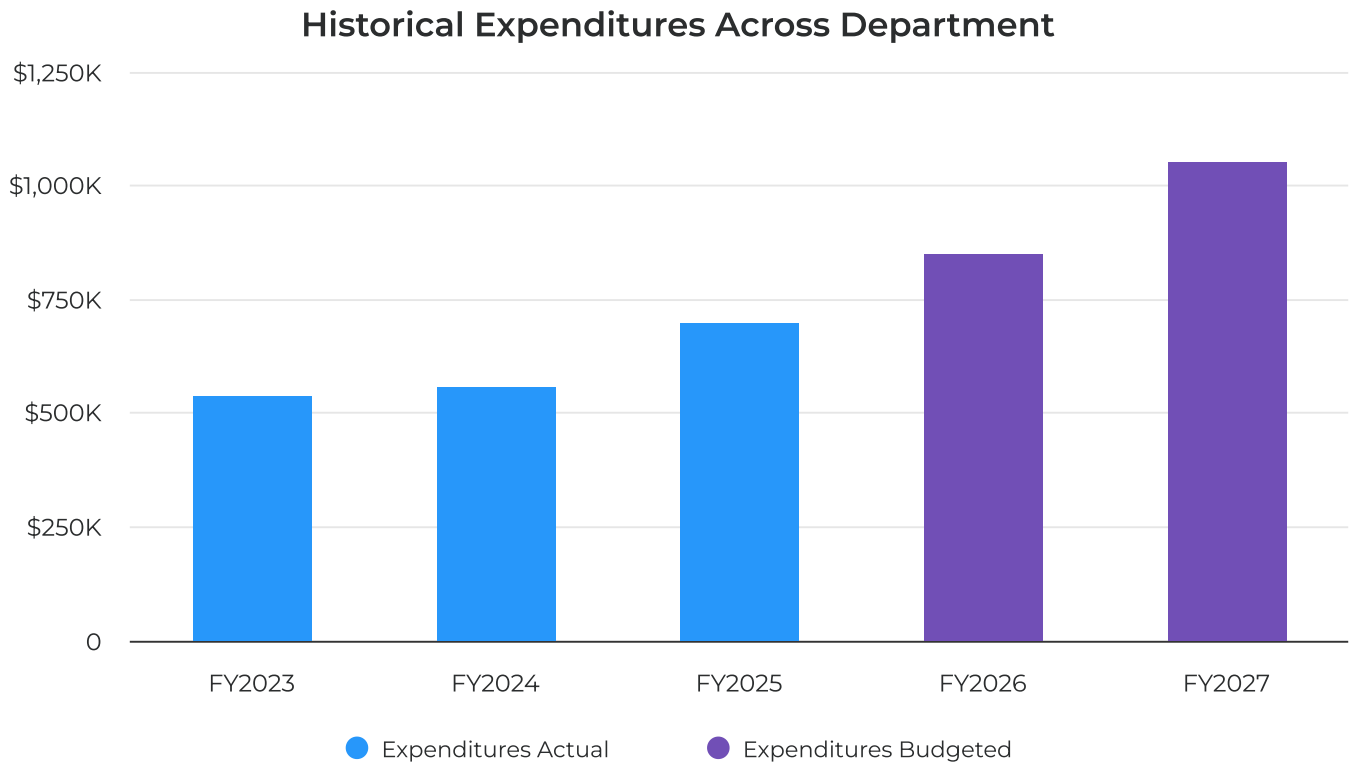
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Supplies	$22,749	$27,378	$25,179	$31,980	$31,980	$0	0.0%
Gen Operating Supplies & Mats	$10,447	$15,274	$16,121	$14,000	$14,000	$0	0.0%
Energy - Water/Sewerage	$444	$502	$865	$480	$480	$0	0.0%
Energy - Electricity	$3,978	$4,758	$5,297	$5,500	$5,500	$0	0.0%
Gasoline/Diesel	$733	$678	$261	$2,000	$2,000	$0	0.0%
Food	$3,355	$2,800	$1,751	$4,500	$4,500	$0	0.0%
Books & Periodicals	$674	$634	$692	$1,000	$1,000	$0	0.0%
Small Equipment < $5,000	$3,118	$2,731	$193	$4,500	$4,500	$0	0.0%
Total Expenditures	**$1,241,389**	**$1,259,837**	**$1,317,566**	**$1,368,151**	**$1,411,223**	**$43,072**	**3.1%**

Public Defender (28000)

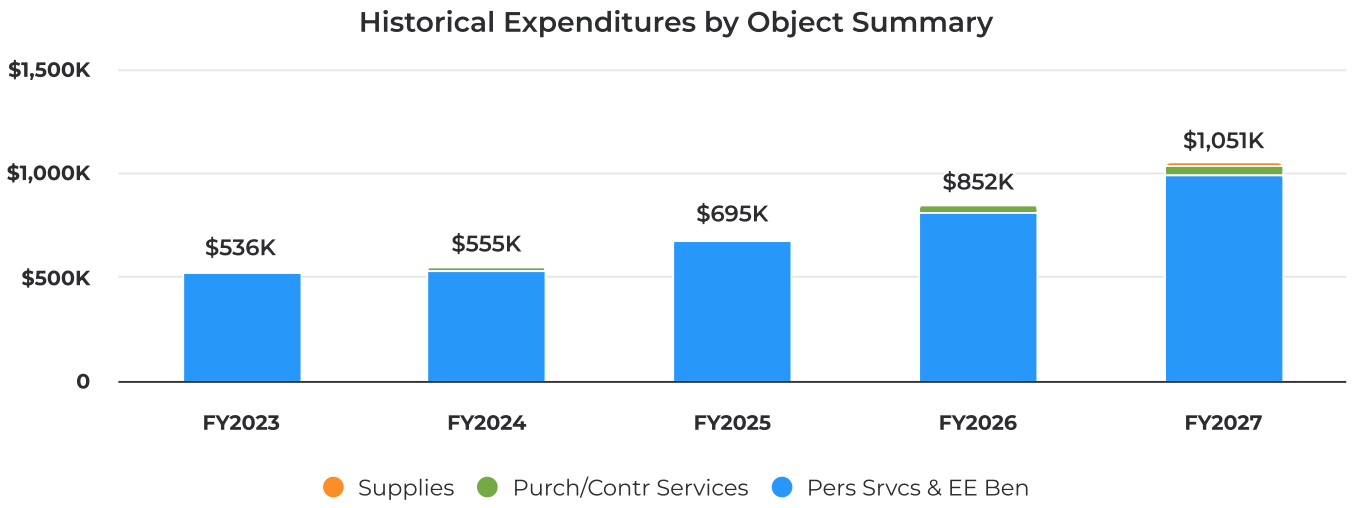
Mission Statement

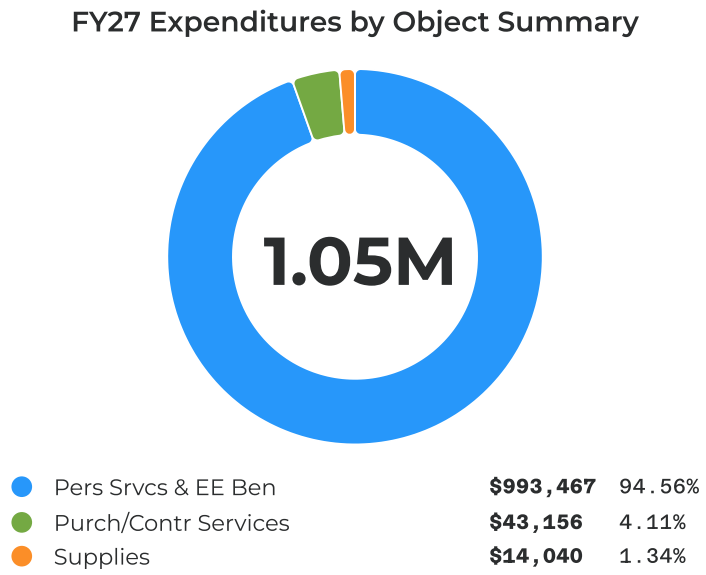
The Mission of the Office of the Public Defender is to ensure, independently of political considerations or private interests, that each client who qualifies for representation receives zealous, adequate, effective, timely, and ethical legal representation, consistent with the guarantees of the Constitution 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.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$519,481	$532,200	$672,079	$806,956	$993,467	$186,511	23.1%
Regular Employees	$431,150	$442,172	$553,999	$659,001	$779,239	$120,238	18.2%
Overtime	$222	$79	$61	$0	$0	$0	0.0%
Health Insurance	$38,622	$39,371	$55,267	$70,936	$125,527	$54,591	77.0%
Life Insurance	$517	$434	$494	$547	$719	$172	31.4%
Social Security (FICA) contr	$31,956	$32,906	$41,090	$48,765	$57,380	$8,615	17.7%
Retirement Contributions	$17,015	$17,239	$21,168	$27,707	$30,602	$2,895	10.4%
Purch/Contr Services	$10,009	$14,873	$12,460	$36,180	$43,156	$6,976	19.3%
Court Reporter Services	$0	$0	$0	$150	$150	$0	0.0%
Repairs & Maint - Equipment	$0	$0	$0	$250	$250	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Maintenance Agreements	$2,379	$2,181	$1,435	$1,500	$3,000	$1,500	100.0%
Rental of Equipment & Vehicles	$1,172	$2,812	$3,984	$2,970	$5,970	$3,000	101.0%
Telephone/Pagers/Mobile	$662	$662	$668	$2,628	$7,164	$4,536	172.6%
Postage	$627	$646	$703	$1,020	$1,020	$0	0.0%
Printing & Binding	$87	$212	$95	$200	$200	$0	0.0%
Travel Meals Lodging Mileage	$688	$0	$0	$2,436	$2,436	$0	0.0%
Dues & Fees	$1,971	$3,519	$3,003	$4,460	$4,460	$0	0.0%
Witness Fees	$10	$18	$11	$250	$250	$0	0.0%
Education & Training	$0	$0	$0	$2,496	$2,496	$0	0.0%
Other Contracted Services	$2,414	$4,823	$2,561	$17,820	$15,760	-$2,060	-11.6%
Supplies	$6,792	$7,884	$10,915	$8,540	$14,040	$5,500	64.4%
Gen Operating Supplies & Mats	$5,116	$6,525	$7,154	$6,000	$10,000	$4,000	66.7%
Gasoline/Diesel	$359	$495	$341	$540	$540	$0	0.0%
Books & Periodicals	$400	$0	$601	$1,000	$1,000	$0	0.0%
Small Equipment < $5,000	$917	$864	$2,818	$1,000	$2,500	$1,500	150.0%
Total Expenditures	**$536,282**	**$554,957**	**$695,453**	**$851,676**	**$1,050,663**	**$198,987**	**23.4%**

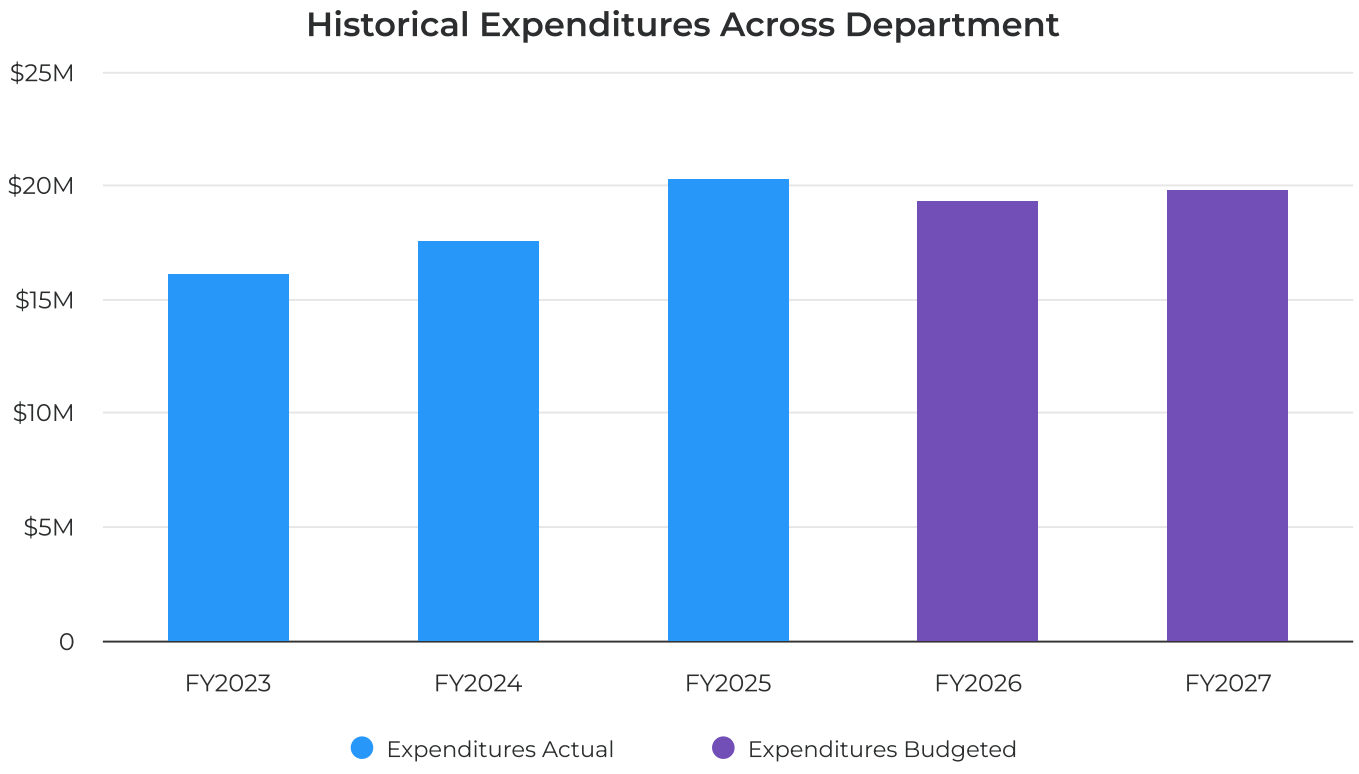
Sheriff (33100)

Mission Statement

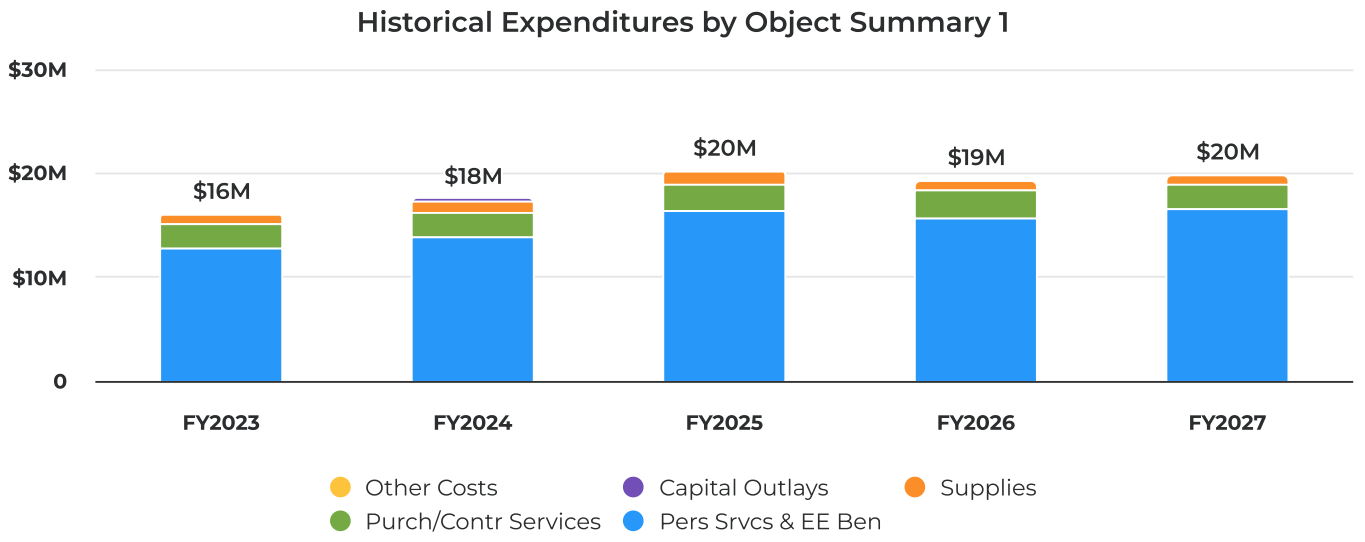
We are a full-service Sheriff's Office dedicated and committed to enforcing the laws enacted for the protection of the lives', person's, property, health and morals of all citizens in Newton County. The Newton County Sheriff's Office is committed to its constitutional authority to effectively and efficiently manage the jail facility, court services and the processing of warrants. Additionally, we patrol the streets, conduct criminal investigations and support community outreach.

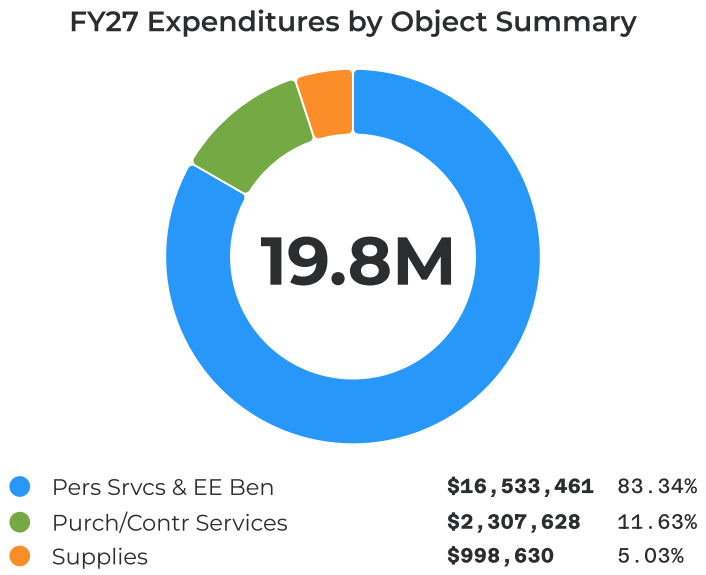
The goal of the Newton County Sheriff's Office is "to be recognized as a professional organization that values, respects, and honors the rights and dignity of the entire community. Through an abundance of collaborative efforts, our agency is committed to improving the quality of life in every aspect for its citizens, businesses, schools, colleges/universities and visitors within our community."

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$12,775,159	$13,890,838	$16,330,496	$15,722,775	$16,533,461	$810,686	5.2%
Regular Employees	$8,873,091	$9,443,228	$10,795,796	$11,266,150	$11,266,150	$0	0.0%
Overtime	$1,089,130	$1,534,575	$1,938,436	$350,000	$350,000	$0	0.0%
Health Insurance	$1,700,781	$1,704,750	$2,065,457	$2,568,219	$3,378,905	$810,686	31.6%
Life Insurance	$11,250	$10,951	$12,013	$13,729	$13,729	$0	0.0%
Social Security (FICA) contr	$745,404	$825,761	$947,340	$899,023	$899,023	$0	0.0%
Retirement Contributions	$569,564	$611,320	$709,347	$625,654	$625,654	$0	0.0%
Other Employee Benefits	$213,922	$177,300	$94,600	$0	$0	$0	0.0%
Reimbursement of Salary	-$97	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$332,645	-$302,906	-$123,737	$0	$0	$0	0.0%
Reimbursement of Salary	-$1,008	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$81,855	-$32,428	$0	$0	$0	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Reimbursement of Salary	-$7,128	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	$0	-$76,781	-$26,402	$0	$0	$0	0.0%
Reimbursement of Salary	$0	-$4,933	-$4,240	$0	$0	$0	0.0%
Reimbursement of Salary	$0	$0	-$68,536	$0	$0	$0	0.0%
Reimbursement of Salary	$0	$0	-$9,579	$0	$0	$0	0.0%
Reimbursement of Salary	-$5,250	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$2,328,540	$2,241,498	$2,634,181	$2,581,419	$2,307,628	-$273,791	-10.6%
Legal Services	$134,818	$108,309	$90,669	$167,000	$100,000	-$67,000	-40.1%
Medical Exam	$66	$0	$0	$0	$0	$0	0.0%
Disposal/Garbage Pick Up Svcs	$0	$0	$2,177	$0	$0	$0	0.0%
Repairs & Maint - Equipment	$9,647	$16,399	$20,578	$17,200	$17,200	$0	0.0%
Repairs & Maint-Vehicles	$495,499	$587,065	$633,669	$492,000	$375,000	-$117,000	-23.8%
Repairs & Maint - Buildings	$52,434	$50,965	$90,724	$75,000	$75,000	$0	0.0%
Grounds Maintenance	$0	$0	$3,450	$0	$0	$0	0.0%
Security Maintenance	$4,759	$4,990	$325	$36,400	$24,000	-$12,400	-34.1%
Maintenance Agreements	$862,557	$609,464	$622,007	$731,454	$731,453	-$1	0.0%
Rental of Land & Buildings	$0	$5,405	$1,490	$0	$0	$0	0.0%
Rental of Equipment & Vehicles	$10,850	$14,160	$16,135	$16,600	$16,600	$0	0.0%
PO Liability/Emp Bond	$205,066	$216,639	$200,635	$248,000	$230,000	-$18,000	-7.3%
Telephone/Pagers/Mobile	$208,120	$243,643	$231,643	$230,540	$230,540	$0	0.0%
Postage	$1,613	$2,035	$2,326	$3,200	$3,200	$0	0.0%
Advertising	$4,161	$15,409	$3,931	$11,100	$9,750	-$1,350	-12.2%
Printing & Binding	$6,083	$4,078	$3,494	$17,340	$10,000	-$7,340	-42.3%
Travel Meals Lodging Mileage	$39,446	$50,522	$112,252	$62,700	$50,000	-$12,700	-20.3%
Dues & Fees	$78,752	$86,963	$98,546	$146,005	$146,005	$0	0.0%
Education & Training	$23,558	$26,777	$60,451	$37,200	$37,200	$0	0.0%
Contract Labor	$136,563	$144,261	$261,772	$138,000	$100,000	-$38,000	-27.5%
Other Contracted Services	$52,920	$47,932	$176,422	$144,480	$144,480	$0	0.0%
Wrecker Service	$1,630	$6,483	$1,484	$7,200	$7,200	$0	0.0%
Supplies	$916,999	$1,083,078	$1,194,034	$1,031,214	$998,630	-$32,584	-3.2%
Gen Operating Supplies & Mats	$37,401	$41,508	$40,306	$50,280	$50,280	$0	0.0%
Ammunition	$54,865	$13,700	$4,720	$33,095	$33,095	$0	0.0%
Prisoner	$15	$650	$900	$0	$0	$0	0.0%
Tags & Titles	$1,037	$1,292	$1,108	$1,200	$1,200	$0	0.0%
Energy - Electricity	$735	$1,547	$2,539	$3,600	$3,600	$0	0.0%
Gasoline/Diesel	$534,034	$580,018	$563,384	$600,000	$600,000	$0	0.0%
Fuel Purchases	$1,925	$2,163	$5,040	$0	$0	$0	0.0%
Food	$5,556	$9,054	$7,183	$7,200	$7,200	$0	0.0%
Small Equipment < $5,000	$182,442	$220,416	$248,333	$168,839	$153,255	-$15,584	-9.2%
Uniforms	$114,886	$228,453	$331,564	$167,000	$150,000	-$17,000	-10.2%
Reimbursement of Expenses	-$13,458	-$1,542	$0	$0	$0	$0	0.0%
Reimbursement of Expenses	$0	-$14,182	-$1,718	$0	$0	$0	0.0%
Reimbursement of Expenses	$0	$0	-$9,327	$0	$0	$0	0.0%
Reimbursement of Expenses	-$2,438	$0	$0	$0	$0	$0	0.0%
Capital Outlays	$102,760	$395,031	$137,487	$0	$0	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Building Renovations	$0	$188,180	$0	$0	$0	$0	0.0%
Vehicles	$51,415	$206,851	$137,487	$0	$0	$0	0.0%
Other Equipment	$51,345	$0	$0	$0	$0	$0	0.0%
Other Costs	$0	$0	$28,205	$0	$0	$0	0.0%
Intergovt Expense - Covington	$0	$0	$28,205	$0	$0	$0	0.0%
Total Expenditures	**$16,123,457**	**$17,610,445**	**$20,324,403**	**$19,335,408**	**$19,839,719**	**$504,311**	**2.6%**

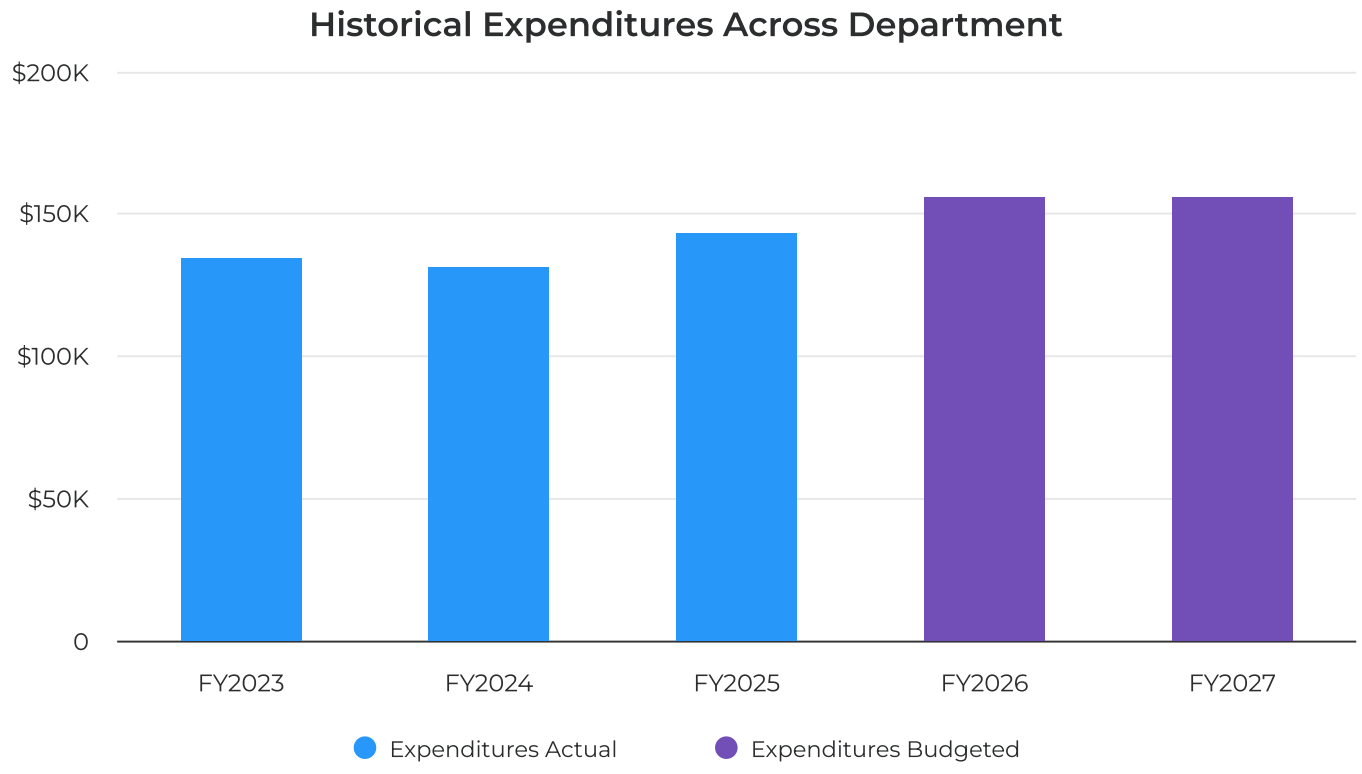
Westside Precinct (33150)

Mission Statement

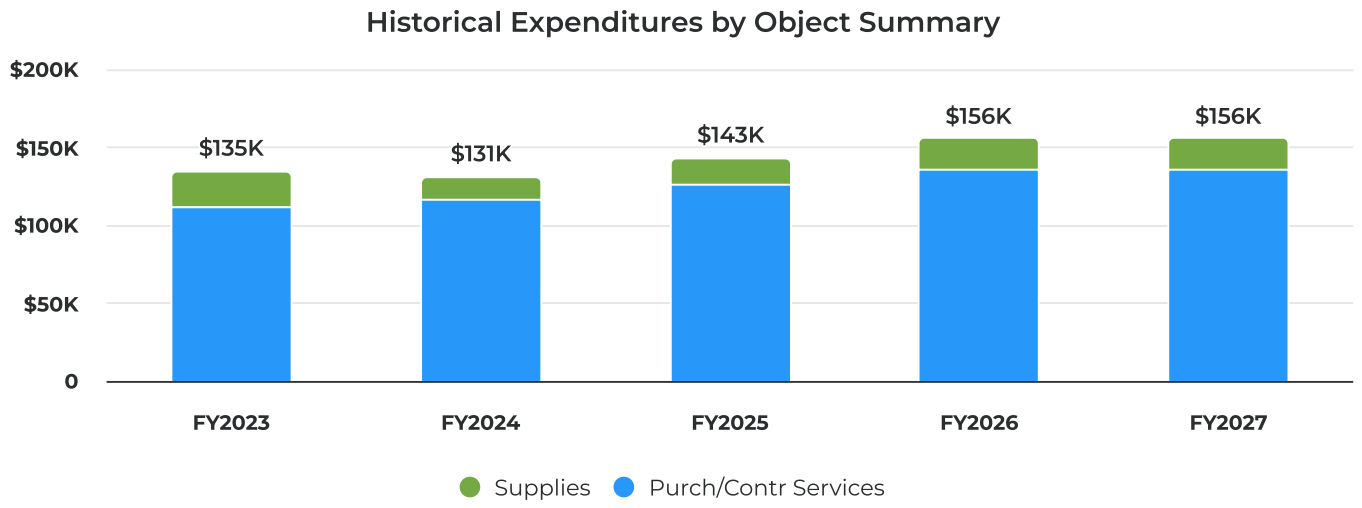
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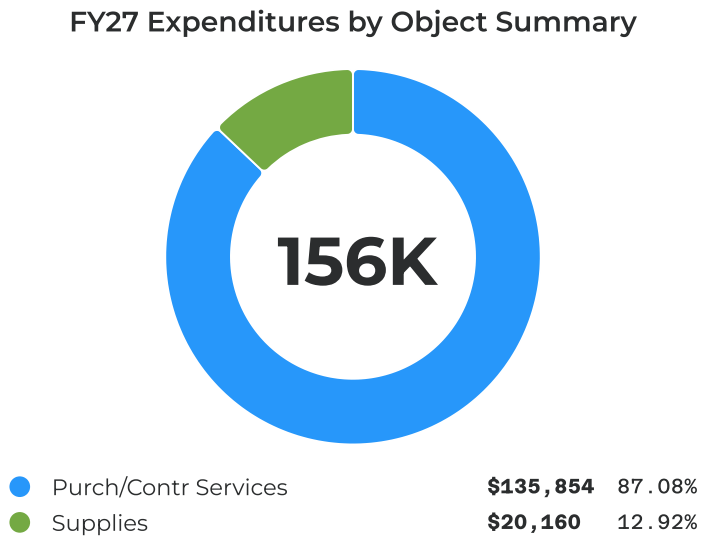
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Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$111,074	$116,489	$125,793	$135,854	$135,854	$0	0.0%
Repairs & Maint - Buildings	$300	$4,108	$557	$5,000	$5,000	$0	0.0%
Maintenance Agreements	$826	$115	$1,886	$1,800	$1,800	$0	0.0%
Rental of Land & Buildings	$104,005	$106,574	$116,341	$121,754	$121,754	$0	0.0%
Rental of Equipment & Vehicles	$206	$582	$1,747	$2,000	$2,000	$0	0.0%
Telephone/Pagers/Mobile	$3,293	$3,527	$3,074	$3,600	$3,600	$0	0.0%
Dues & Fees	$2,445	$1,582	$1,649	$1,700	$1,700	$0	0.0%
Other Contracted Services	$0	$0	$538	$0	$0	$0	0.0%
Supplies	$23,721	$14,818	$17,410	$20,160	$20,160	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Gen Operating Supplies & Mats	$746	$606	$1,378	$3,000	$3,000	$0	0.0%
Energy - Water/Sewerage	$416	$255	$973	$960	$960	$0	0.0%
Energy - Natural Gas	$8,040	$7,007	$7,626	$6,300	$6,300	$0	0.0%
Energy - Electricity	$6,053	$6,498	$6,549	$8,400	$8,400	$0	0.0%
Small Equipment < $5,000	$8,466	$452	$884	$1,500	$1,500	$0	0.0%
Total Expenditures	**$134,795**	**$131,307**	**$143,203**	**$156,014**	**$156,014**	**$0**	**0.0%**

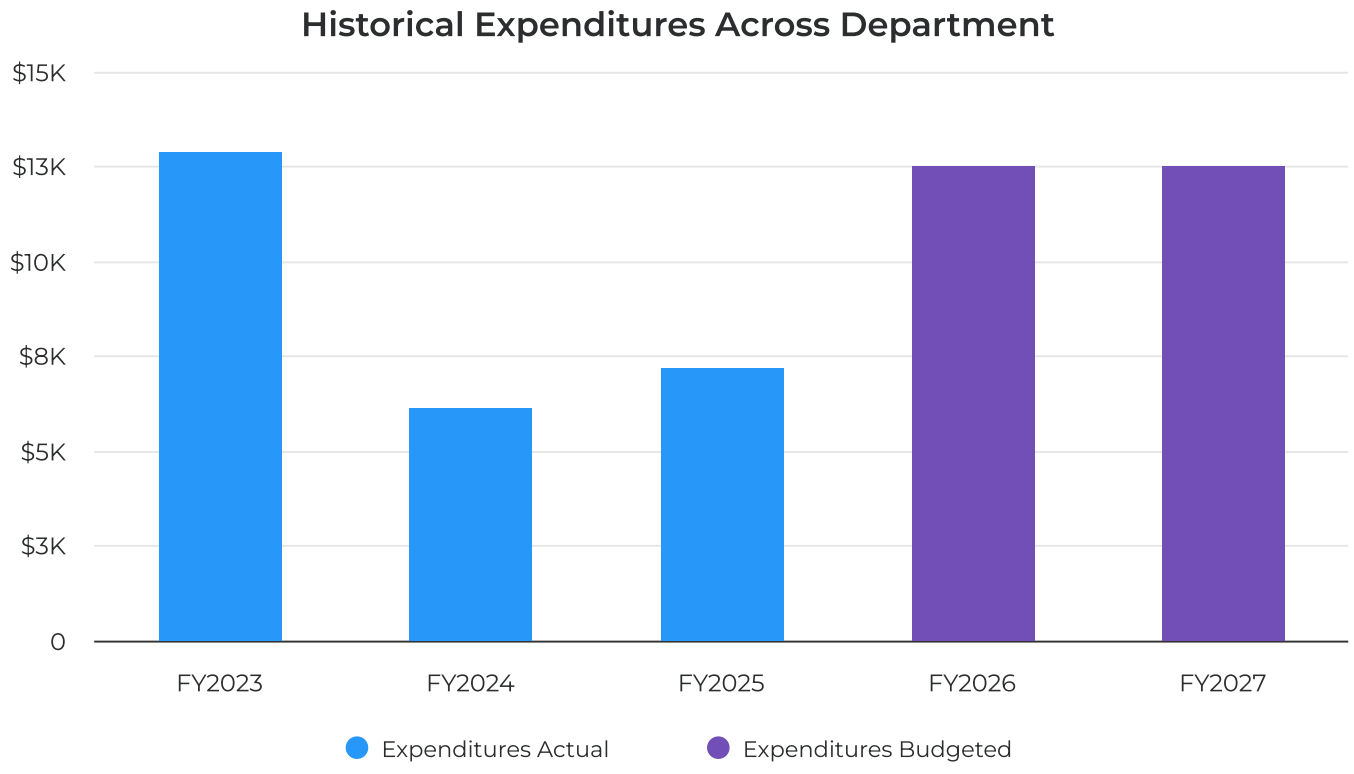
Eastside Precinct (33160)

Mission Statement

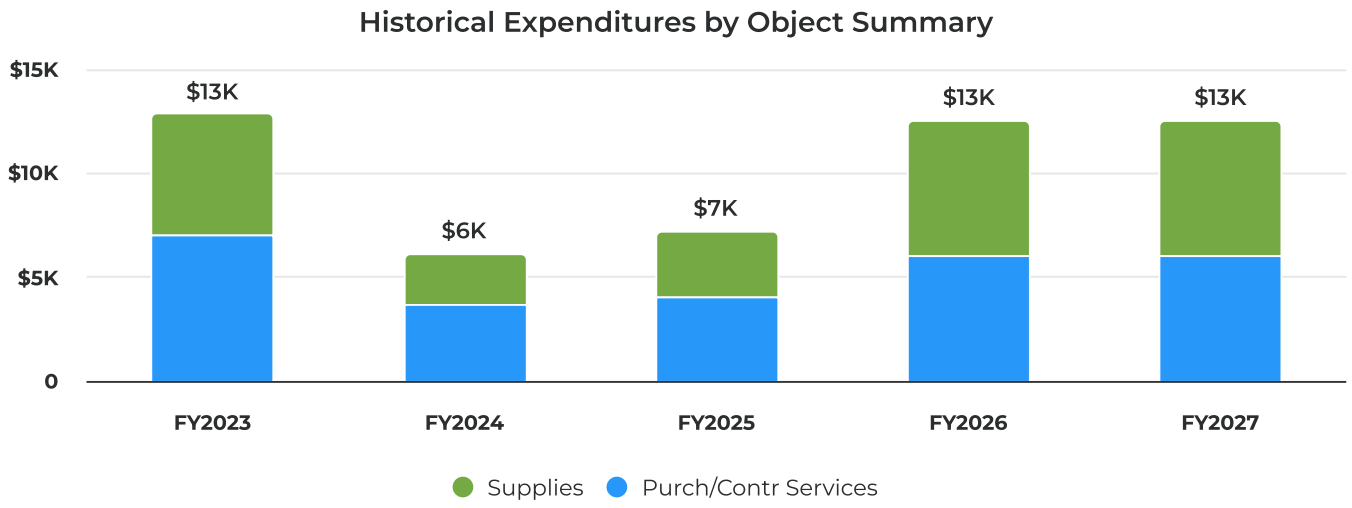
We are a full-service Sheriff's Office dedicated and committed to enforcing the laws enacted for the protection of the lives', person's, property, health and morals of all citizens in Newton County. The Newton County Sheriff's Office is committed to its constitutional authority to effectively and efficiently manage the jail facility, court services and the processing of warrants. Additionally, we patrol the streets, conduct criminal investigations and support community outreach.

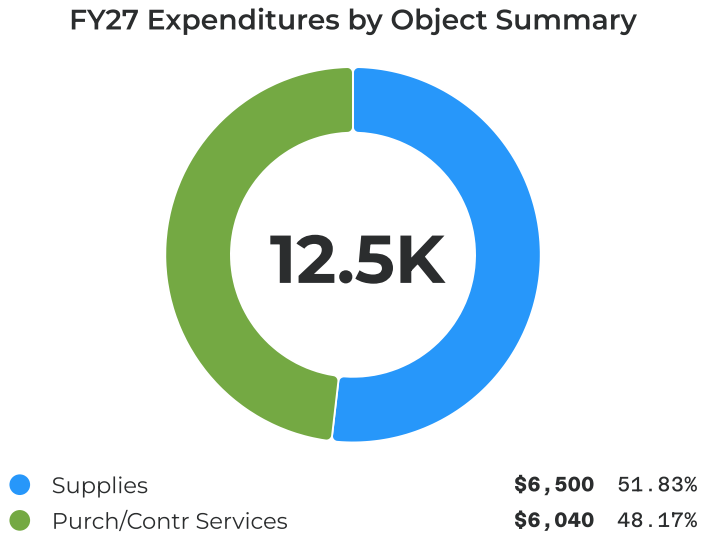
The goal of the Newton County Sheriff's Office is "to be recognized as a professional organization that values, respects, and honors the rights and dignity of the entire community. Through an abundance of collaborative efforts, our agency is committed to improving the quality of life in every aspect for its citizens, businesses, schools, colleges/universities and visitors within our community."

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$7,026	$3,645	$4,043	$6,040	$6,040	$0	0.0%
Disposal/Garbage Pick Up Svcs	$205	$216	$360	$540	$540	$0	0.0%
Repairs & Maint - Buildings	$3,422	$504	$0	$2,000	$2,000	$0	0.0%
Security Maintenance	$0	$0	$325	$0	$0	$0	0.0%
Telephone/Pagers/Mobile	$3,135	$2,925	$3,214	$3,500	$3,500	$0	0.0%
Dues & Fees	$264	$0	$0	$0	$0	$0	0.0%
Other Contracted Services	$0	$0	$144	$0	$0	$0	0.0%
Supplies	$5,831	$2,493	$3,155	$6,500	$6,500	$0	0.0%
Gen Operating Supplies & Mats	$98	$0	$0	$1,000	$1,000	$0	0.0%
Energy - Water/Sewerage	$616	$521	$729	$1,500	$1,500	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Energy - Electricity	$1,810	$1,912	$2,351	$3,000	$3,000	$0	0.0%
Small Equipment<$5,000	$3,308	$60	$75	$1,000	$1,000	$0	0.0%
Total Expenditures	**$12,857**	**$6,138**	**$7,198**	**$12,540**	**$12,540**	**$0**	**0.0%**

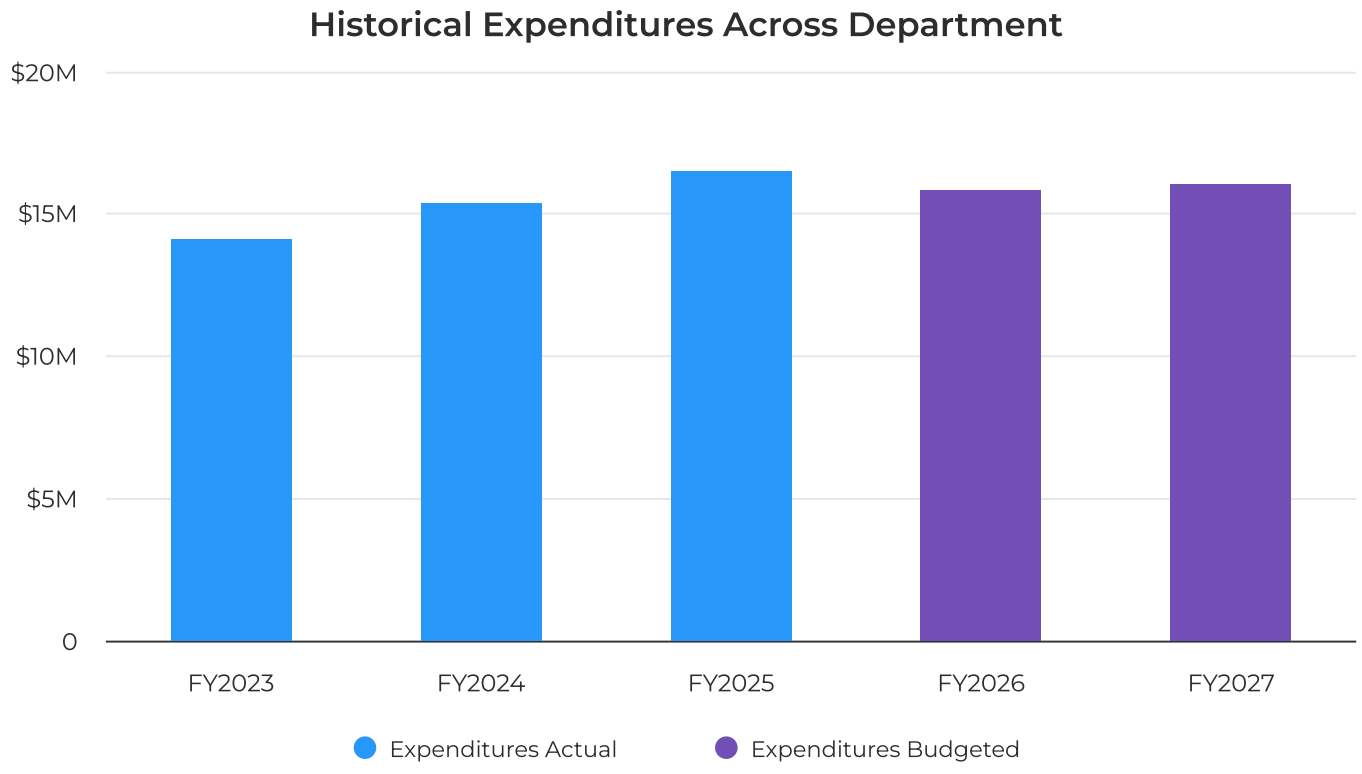
Jail Operations (33260)

Mission Statement

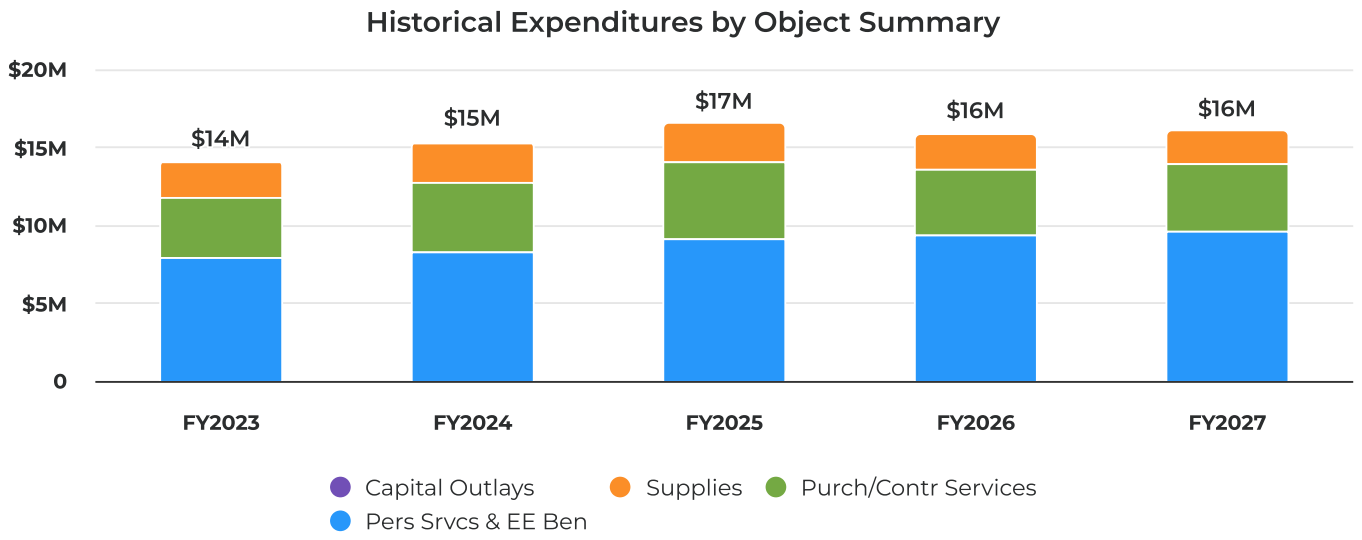
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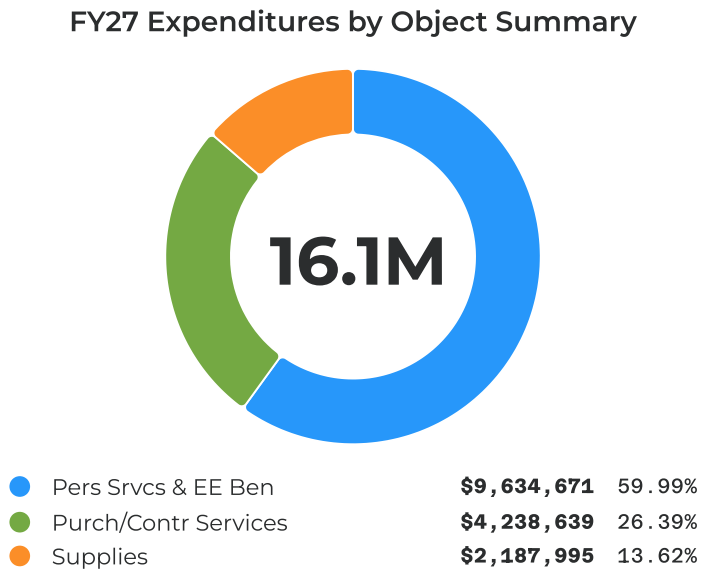
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Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$7,858,389	$8,246,168	$9,138,388	$9,284,714	$9,634,671	$349,957	3.8%
Regular Employees	$4,876,687	$5,051,445	$5,616,409	$6,536,657	$6,536,657	$0	0.0%
Overtime	$1,102,725	$1,261,287	$1,426,108	$250,000	$250,000	$0	0.0%
Health Insurance	$964,622	$1,002,078	$1,142,938	$1,668,287	$2,018,244	$349,957	21.0%
Life Insurance	$7,028	$6,867	$7,265	$9,146	$9,146	$0	0.0%
Social Security (FICA) contr	$444,591	$471,283	$518,367	$467,540	$467,540	$0	0.0%
Retirement Contributions	$326,197	$332,907	$366,700	$353,084	$353,084	$0	0.0%
Other Employee Benefits	$136,539	$120,300	$60,600	$0	$0	$0	0.0%
Purch/Contr Services	$3,937,852	$4,472,023	$4,888,169	$4,307,288	$4,238,639	-$68,649	-1.6%
Legal Services	$310,552	$312,890	$314,799	$305,400	$305,400	$0	0.0%
Medical Service	$3,072,006	$3,369,218	$3,675,877	$2,976,492	$2,976,492	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Disposal/Garbage Pick Up Svcs	$14,297	$13,312	$20,835	$18,000	$18,000	$0	0.0%
Repairs & Maint - Equipment	$35,248	$29,621	$37,279	$24,000	$24,000	$0	0.0%
Repairs & Maint-Vehicles	$93,199	$54,035	$56,400	$60,000	$60,000	$0	0.0%
Repairs & Maint - Buildings	$148,119	$160,779	$126,936	$200,000	$200,000	$0	0.0%
Maintenance Agreements	$60,604	$401,387	$385,724	$448,796	$478,447	$29,651	6.6%
Rental of Equipment & Vehicles	$15,445	$15,797	$26,175	$17,200	$17,200	$0	0.0%
Telephone/Pagers/Mobile	$29,097	$31,314	$19,601	$18,000	$18,000	$0	0.0%
Postage	$0	$0	$0	$1,000	$1,000	$0	0.0%
Printing & Binding	$3,695	$121	$284	$1,500	$1,200	-$300	-20.0%
Travel Meals Lodging Mileage	$14,662	$2,695	$2,937	$24,000	$12,000	-$12,000	-50.0%
Dues & Fees	$63,965	$63,941	$95,740	$56,900	$56,900	$0	0.0%
Education & Training	$2,520	$818	$2,263	$6,000	$3,000	-$3,000	-50.0%
Contract Labor	$0	$0	$113,477	$50,000	$50,000	$0	0.0%
Other Contracted Services	$74,445	$16,097	$9,843	$100,000	$17,000	-$83,000	-83.0%
Supplies	$2,241,007	$2,495,681	$2,499,599	$2,251,995	$2,187,995	-$64,000	-2.8%
Gen Operating Supplies & Mats	$38,919	$14,296	$24,672	$45,600	$35,000	-$10,600	-23.2%
Ammunition	$0	$0	$0	$8,500	$8,500	$0	0.0%
Prisoner	$182,058	$254,418	$233,637	$100,000	$100,000	$0	0.0%
Energy - Water/Sewerage	$116,721	$133,707	$137,372	$126,000	$126,000	$0	0.0%
Energy - Natural Gas	$86,548	$69,341	$78,079	$96,000	$75,000	-$21,000	-21.9%
Energy - Electricity	$313,176	$315,923	$302,029	$358,000	$358,000	$0	0.0%
Gasoline/Diesel	$59,102	$53,383	$29,408	$68,400	$36,000	-$32,400	-47.4%
Food	$1,195,772	$1,273,258	$1,251,195	$1,195,400	$1,195,400	$0	0.0%
Books & Periodicals	$0	$0	$469	$500	$500	$0	0.0%
Small Equipment < $5,000	$66,365	$125,570	$128,956	$60,000	$60,000	$0	0.0%
Cleaning Supplies	$111,300	$175,559	$199,801	$125,000	$125,000	$0	0.0%
Uniforms	$71,047	$80,226	$113,980	$68,595	$68,595	$0	0.0%
Capital Outlays	$65,559	$195,975	$0	$0	$0	$0	0.0%
Building Renovations	$0	$188,180	$0	$0	$0	$0	0.0%
Vehicles	$53,722	$0	$0	$0	$0	$0	0.0%
Other Equipment	$11,837	$7,795	$0	$0	$0	$0	0.0%
Total Expenditures	**$14,102,807**	**$15,409,847**	**$16,526,155**	**$15,843,997**	**$16,061,305**	**$217,308**	**1.4%**

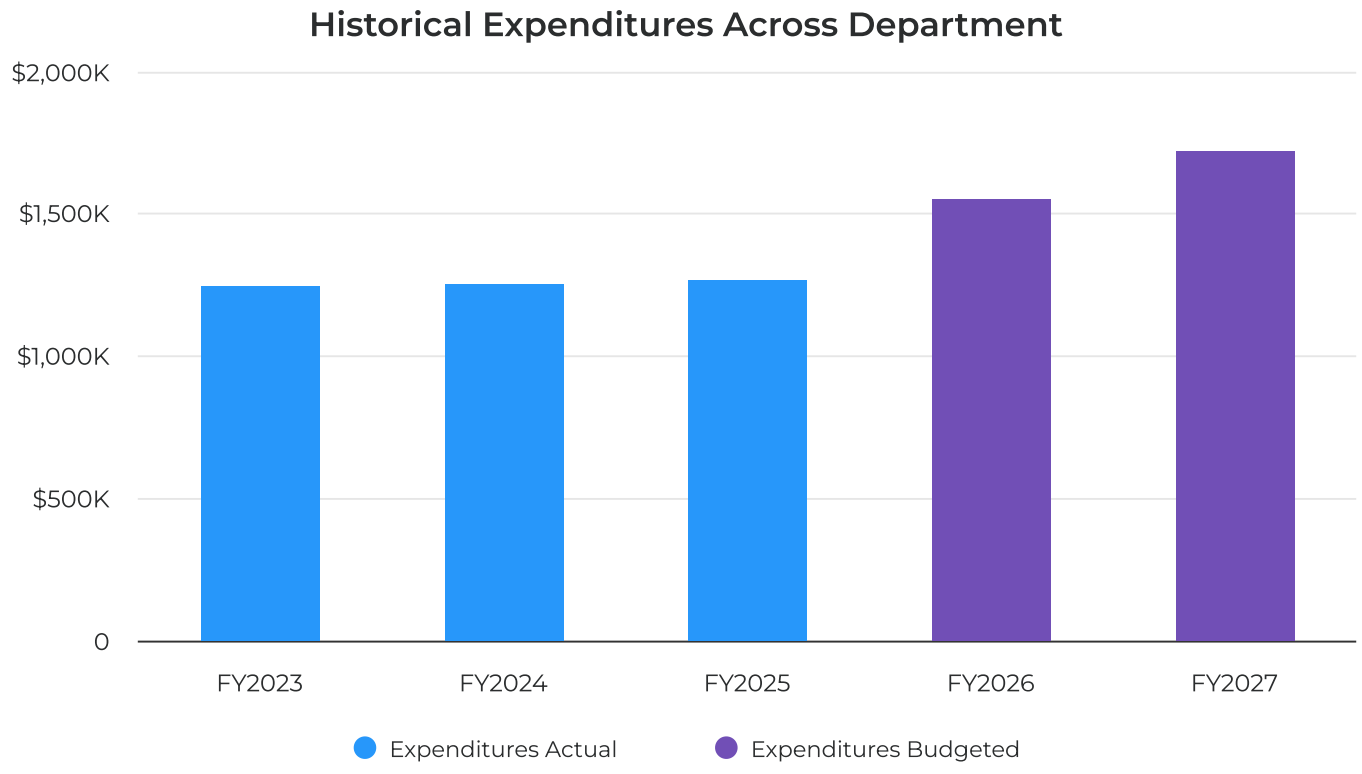
School Resource Officer (33500)

Mission Statement

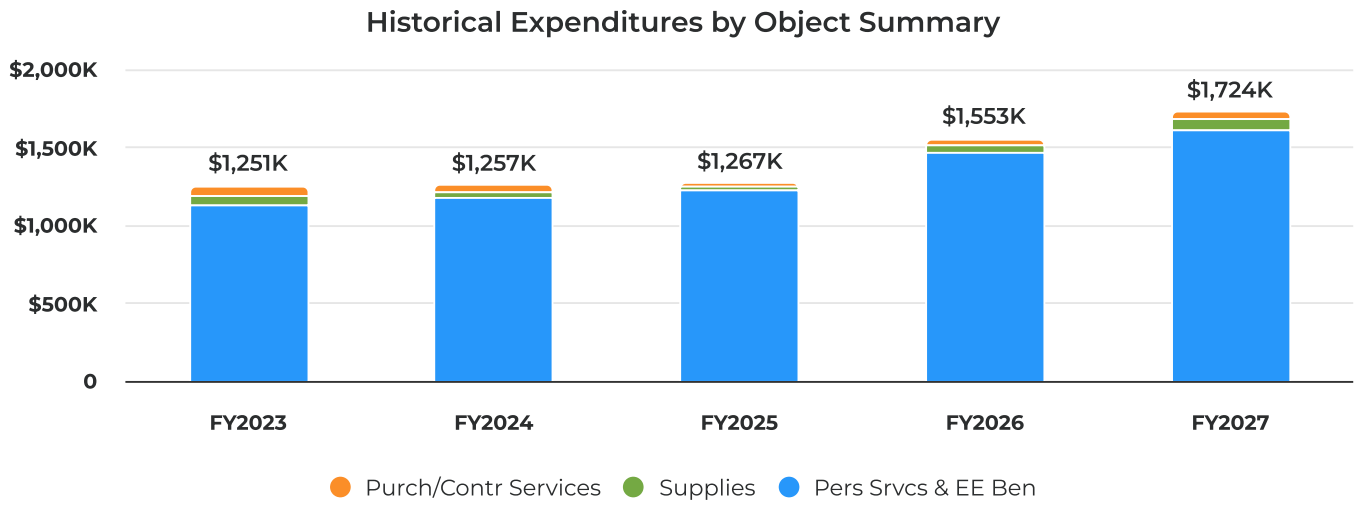
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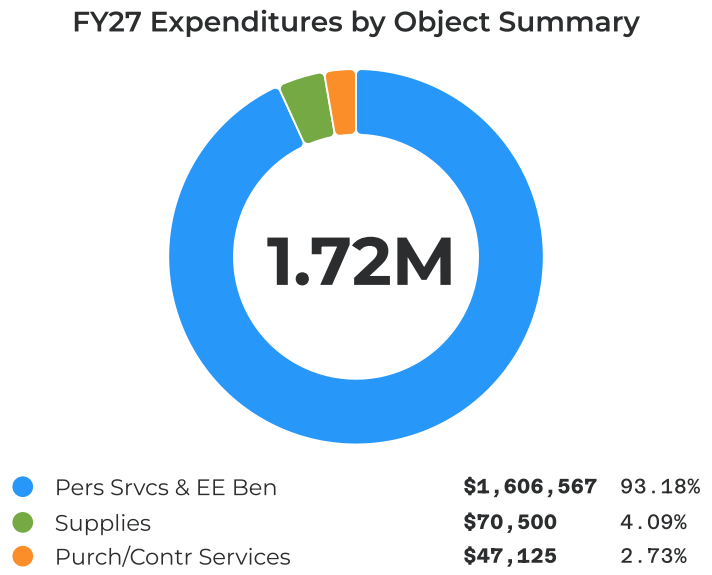
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Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,128,905	$1,169,701	$1,216,933	$1,467,131	$1,606,567	$139,436	9.5%
Regular Employees	$767,550	$766,117	$786,562	$971,224	$999,583	$28,359	2.9%
Overtime	$70,267	$100,308	$145,651	$90,000	$155,000	$65,000	72.2%
Health Insurance	$157,174	$168,859	$151,644	$251,187	$286,404	$35,217	14.0%
Life Insurance	$1,008	$982	$980	$1,257	$1,235	-$22	-1.8%
Social Security (FICA) contr	$62,204	$64,360	$68,797	$82,386	$80,989	-$1,397	-1.7%
Retirement Contributions	$49,702	$52,976	$55,699	$71,077	$67,356	-$3,721	-5.2%
Other Employee Benefits	$21,000	$16,100	$7,600	$0	$0	$0	0.0%
Other Employee Benefits	$0	$0	$0	$0	$16,000	$16,000	
Purch/Contr Services	$65,096	$41,417	$15,203	$40,500	$47,125	$6,625	16.4%
Repairs & Maint - Equipment	$0	$0	$0	$1,000	$6,000	$5,000	500.0%

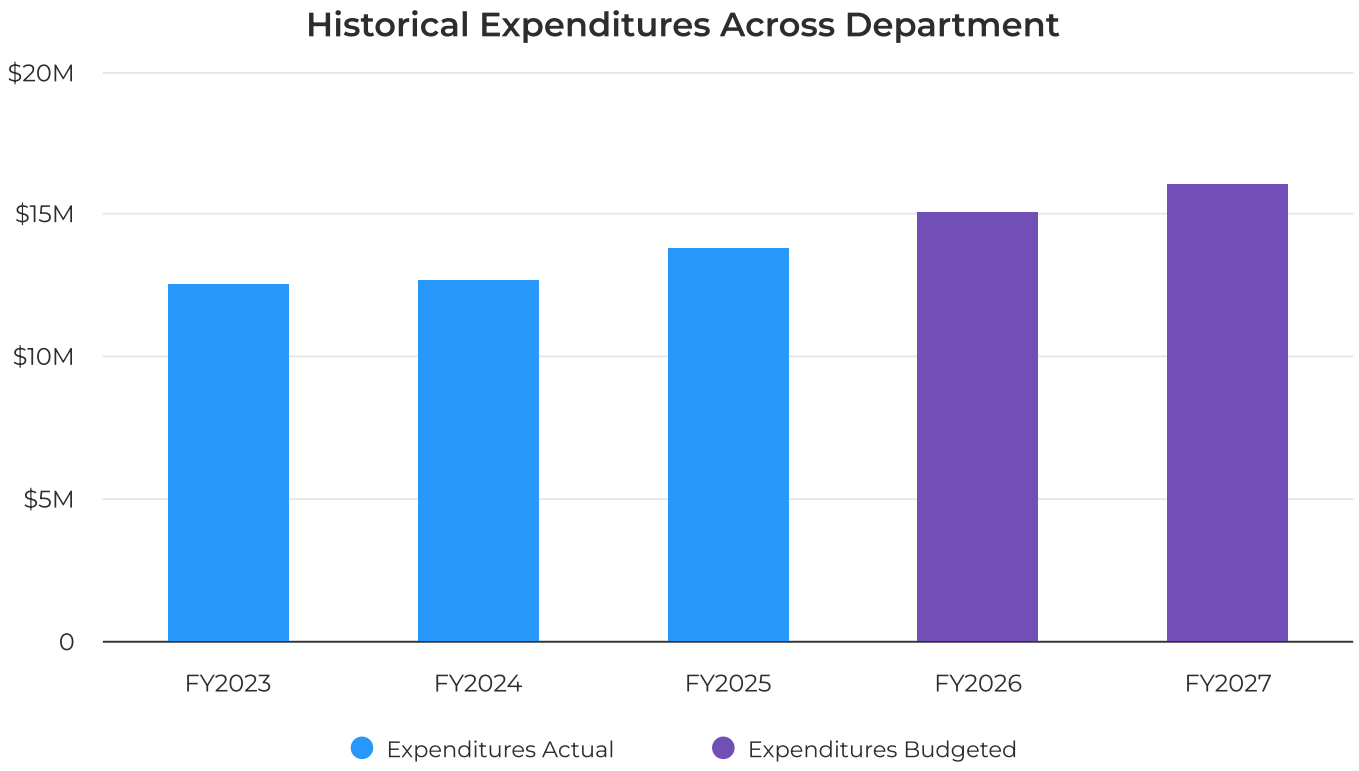
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Repairs & Maint-Vehicles	$52,101	$29,570	$7,081	$25,000	$25,000	$0	0.0%
Telephone/Pagers/Mobile	$11,400	$11,507	$7,123	$12,500	$11,000	-$1,500	-12.0%
Dues & Fees	$0	$260	$0	$0	$5,125	$5,125	
Education & Training	$1,595	$80	$0	$2,000	$0	-$2,000	-100.0%
Other Contracted Services	$0	$0	$1,000	$0	$0	$0	0.0%
Supplies	$56,596	$46,040	$34,770	$45,400	$70,500	$25,100	55.3%
Gasoline/Diesel	$43,446	$36,647	$16,146	$29,900	$30,000	$100	0.3%
Small Equipment < $5,000	$3,729	$0	$113	$5,000	$7,000	$2,000	40.0%
Uniforms	$9,421	$9,393	$18,512	$10,500	$33,500	$23,000	219.0%
Total Expenditures	**$1,250,597**	**$1,257,158**	**$1,266,907**	**$1,553,031**	**$1,724,192**	**$171,161**	**11.0%**

Fire Services (35000)

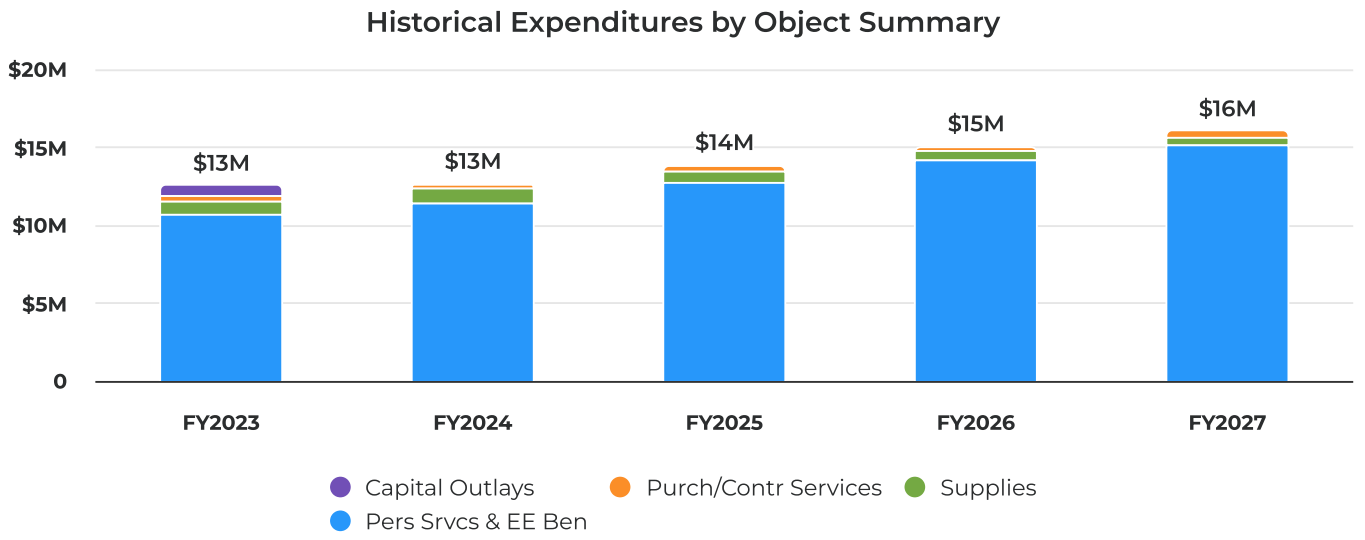
Mission Statement

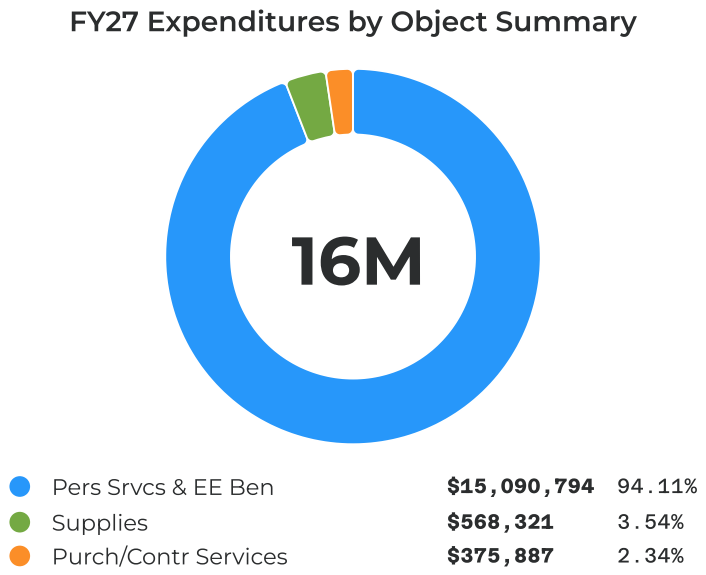
The primary mission of the Newton County Fire Service is to provide a range of programs and training designed to protect the lives and property of the inhabitants of Newton County from the adverse effects of fire, sudden medical emergencies, or exposure to dangerous conditions created by either man or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

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$10,616,253	$11,394,324	$12,694,524	$14,134,978	$15,090,794	$955,816	6.8%
Regular Employees	$7,537,780	$8,056,863	$8,686,056	$9,939,211	$10,094,389	$155,178	1.6%
Overtime	$711,337	$754,358	$1,057,879	$600,000	$600,000	$0	0.0%
Health Insurance	$1,305,187	$1,448,256	$1,716,133	$2,386,449	$3,167,702	$781,253	32.7%
Life Insurance	$10,073	$10,225	$10,801	$11,982	$11,984	$2	0.0%
Social Security (FICA) contr	$603,665	$647,790	$712,670	$708,769	$727,676	$18,907	2.7%
Retirement Contributions	$449,983	$476,832	$510,986	$488,567	$489,043	$476	0.1%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$1,625	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$367,913	$315,455	$388,190	$349,473	$375,887	$26,414	7.6%
Lab Analysis	$0	$420	$840	$2,000	$2,000	$0	0.0%

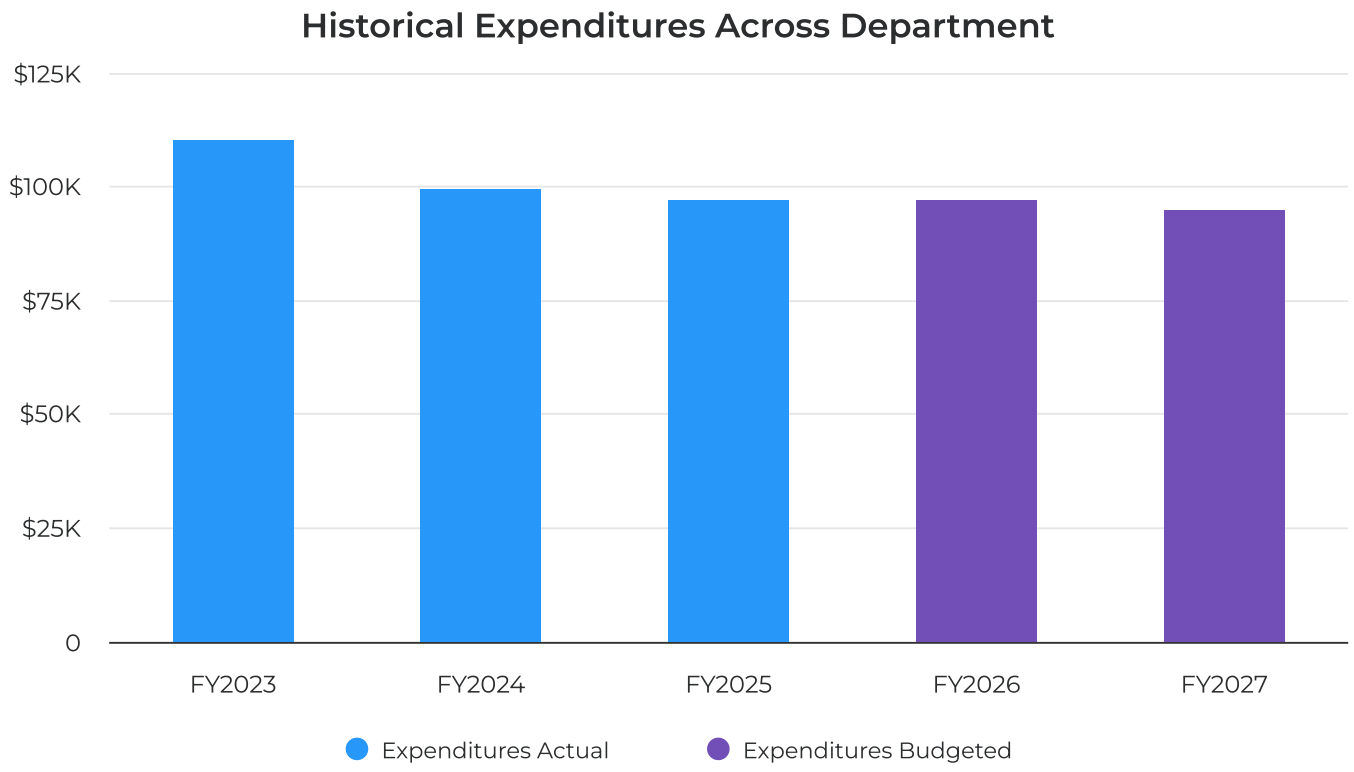
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Disposal/Garbage Pick Up Svcs	$10,499	$10,117	$9,909	$12,000	$13,000	$1,000	8.3%
Repairs & Maint - Equipment	$49,880	$47,143	$71,636	$56,070	$65,570	$9,500	16.9%
Repairs & Maint-Vehicles	$44	$15,619	$18,763	$28,100	$13,000	-$15,100	-53.7%
Repairs & Maint - Buildings	$152,715	$89,610	$121,353	$115,000	$80,500	-$34,500	-30.0%
Maintenance Agreements	$36,400	$18,633	$37,800	$41,900	$44,544	$2,644	6.3%
Rental of Equipment & Vehicles	$979	$1,121	$0	$0	$0	$0	0.0%
Telephone/Pagers/Mobile	$22,640	$20,032	$29,078	$26,400	$31,200	$4,800	18.2%
Postage	$247	$169	$6	$252	$250	-$2	-0.8%
Travel Meals Lodging Mileage	$11,805	$12,670	$26,661	$15,841	$25,550	$9,709	61.3%
Dues & Fees	$35,476	$44,898	$41,942	$12,132	$48,205	$36,073	297.3%
Education & Training	$27,179	$11,407	$3,460	$4,407	$8,089	$3,682	83.5%
Public Safety Training	$10,719	$37,718	$14,491	$15,367	$23,975	$8,608	56.0%
Contract Labor	$8,479	$5,000	$11,500	$20,004	$20,004	$0	0.0%
Wrecker Service	$850	$900	$750	$0	$0	$0	0.0%
Supplies	$847,062	$935,979	$729,752	$566,735	$568,321	$1,586	0.3%
Gen Operating Supplies & Mats	$15,959	$20,200	$21,005	$22,500	$30,000	$7,500	33.3%
Medical Supplies	$30,962	$64,657	$45,852	$52,048	$62,021	$9,973	19.2%
Tags & Titles	$4	$0	$0	$1,850	$1,850	$0	0.0%
Energy - Water/Sewerage	$18,457	$14,593	$10,056	$18,000	$18,000	$0	0.0%
Energy - Natural Gas	$30,150	$29,322	$31,635	$36,000	$36,000	$0	0.0%
Energy - Electricity	$87,250	$94,584	$100,056	$99,228	$99,300	$72	0.1%
Energy - Bottled Gas	$867	$2,887	$5,678	$2,500	$5,500	$3,000	120.0%
Gasoline/Diesel	$58,272	$53,055	$54,802	$65,004	$65,000	-$4	0.0%
Fuel Purchases	$147,705	$134,787	$143,881	$156,000	$150,000	-$6,000	-3.8%
Food	$1,811	$2,785	$2,516	$10,000	$10,000	$0	0.0%
Small Equipment < $5,000	$112,808	$181,884	$109,124	$63,605	$50,650	-$12,955	-20.4%
Other Supplies/Parts	$17,436	$0	$0	$0	$0	$0	0.0%
Cleaning Supplies	$36,077	$38,513	$37,972	$40,000	$40,000	$0	0.0%
Protective Clothing	$185,858	$219,978	$112,555	$0	$0	$0	0.0%
Uniforms	$117,667	$78,735	$54,619	$0	$0	$0	0.0%
Reimbursement of Expenses	-$14,221	$0	$0	$0	$0	$0	0.0%
Capital Outlays	$725,149	$8,805	$0	$0	$0	$0	0.0%
Sites	$686,623	$0	$0	$0	$0	$0	0.0%
Vehicles	$38,526	$0	$0	$0	$0	$0	0.0%
Other Equipment	$0	$8,805	$0	$0	$0	$0	0.0%
Total Expenditures	**$12,556,376**	**$12,654,563**	**$13,812,466**	**$15,051,186**	**$16,035,002**	**$983,816**	**6.5%**

Fire Training (35200)

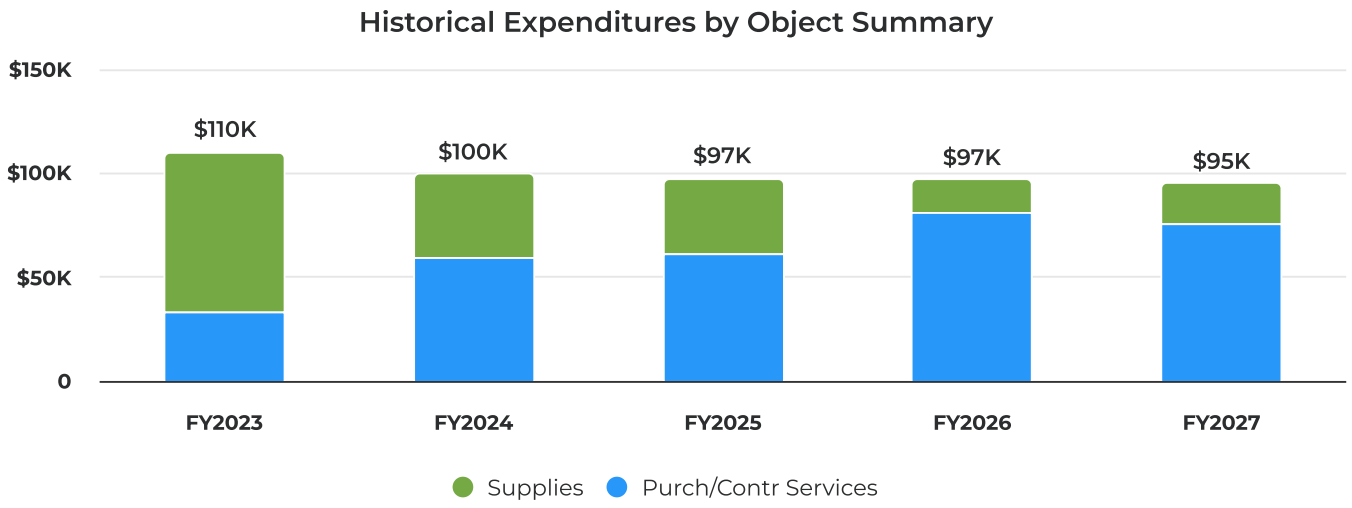
Mission Statement

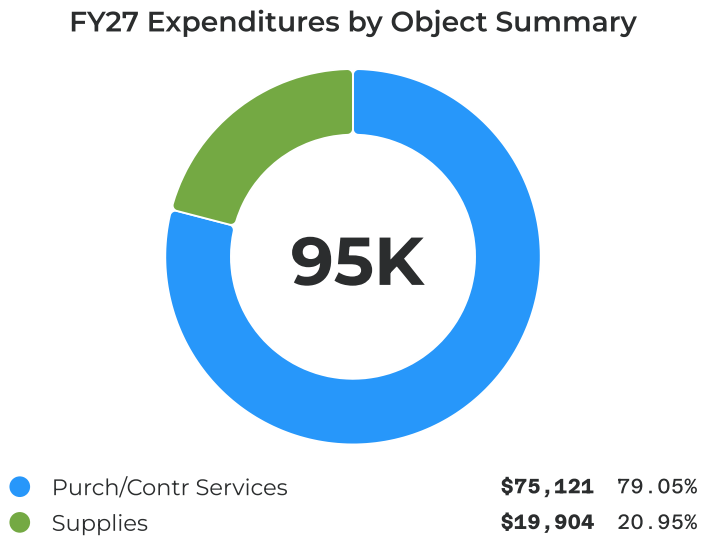
The primary mission of the Newton County Fire Service is to provide a range of programs and training designed to protect the lives and property of the inhabitants of Newton County from the adverse effects of fire, sudden medical emergencies, or exposure to dangerous conditions created by either man or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

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$32,915	$59,094	$60,664	$80,695	$75,121	-$5,574	-6.9%
Disposal/Garbage Pick Up Svcs	$0	$0	$9,372	$0	$0	$0	0.0%
Repairs & Maint - Buildings	$0	$1,797	$0	$0	$0	$0	0.0%
Travel - Meals/Hotel/Mileage	$716	$1,416	$1,127	$5,797	$7,026	$1,229	21.2%
Travel - Meals/Hotel/Mileage	$0	$111	$0	$0	$5,600	$5,600	
Dues & Fees	$4,224	$14,317	$12,041	$25,808	$17,676	-$8,132	-31.5%
Dues & Fees	$1,738	$1,848	$377	$38,990	$0	-$38,990	-100.0%
Education & Training	$0	$5,363	$9,809	$1,100	$13,919	$12,819	1,165.4%
Education & Training	$3,991	$25,882	$19,463	$4,000	$28,400	$24,400	610.0%

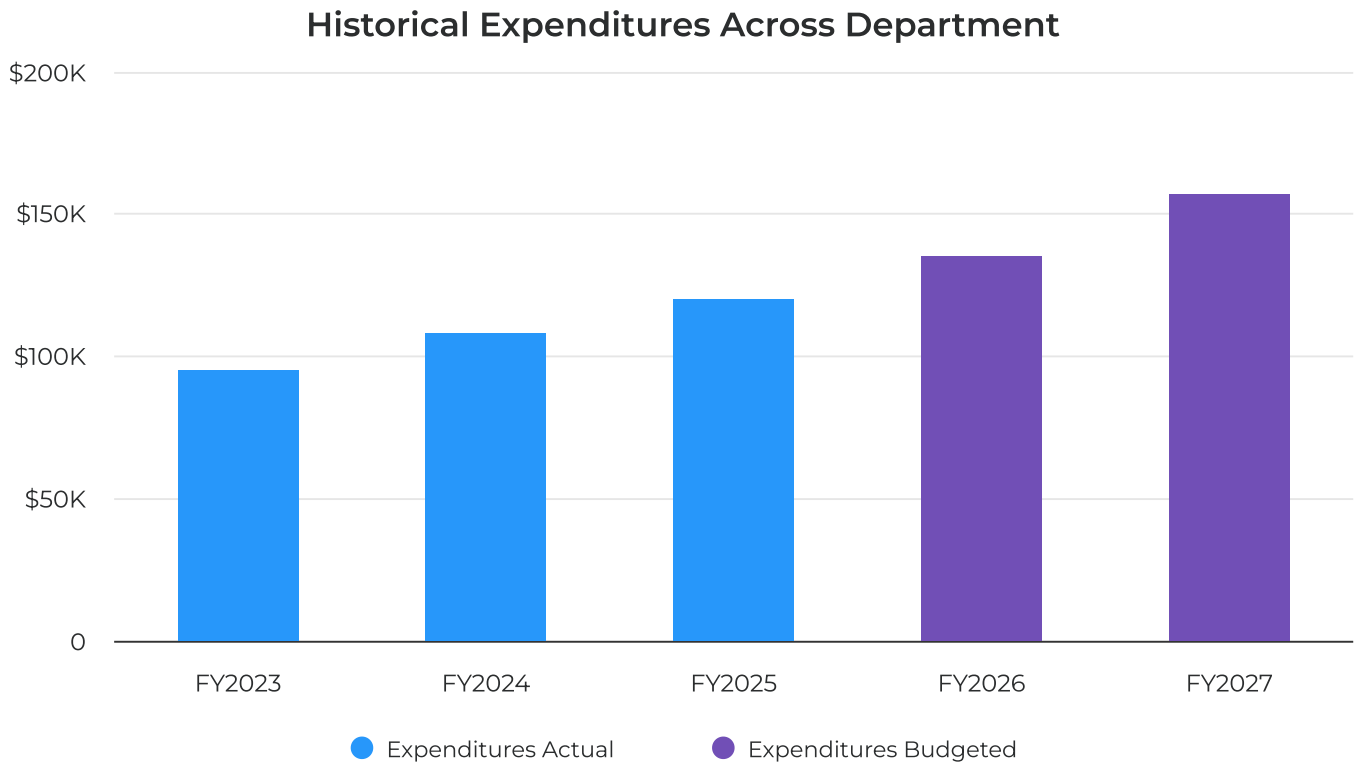
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Education & Training	$22,246	$4,611	$8,400	$0	$0	$0	0.0%
Wrecker Service	$0	$3,750	$75	$5,000	$2,500	-$2,500	-50.0%
Supplies	$77,154	$40,464	$36,481	$16,400	$19,904	$3,504	21.4%
Gen Operating Supplies & Mats	$1,687	$20	$4,753	$2,500	$2,500	$0	0.0%
Gen Operating Supplies & Mats	$3,250	$1,983	$1,060	$700	$5,104	$4,404	629.1%
Energy - Bottled Gas	$0	$0	$0	$2,100	$2,100	$0	0.0%
Food	$512	$450	$179	$2,000	$500	-$1,500	-75.0%
Food	$0	$209	$0	$3,000	$500	-$2,500	-83.3%
Small Equipment<$5,000	$2,549	$11,672	$470	$4,000	$4,000	$0	0.0%
Small Equipment<$5,000	$10,455	$16,229	$6,108	$2,100	$5,200	$3,100	147.6%
Small Equipment<$5,000	$58,702	$9,900	$18,661	$0	$0	$0	0.0%
Other Supplies/Parts	$0	$0	$5,250	$0	$0	$0	0.0%
Total Expenditures	**$110,070**	**$99,558**	**$97,145**	**$97,095**	**$95,025**	**-$2,070**	**-2.1%**

Coroner (37000)

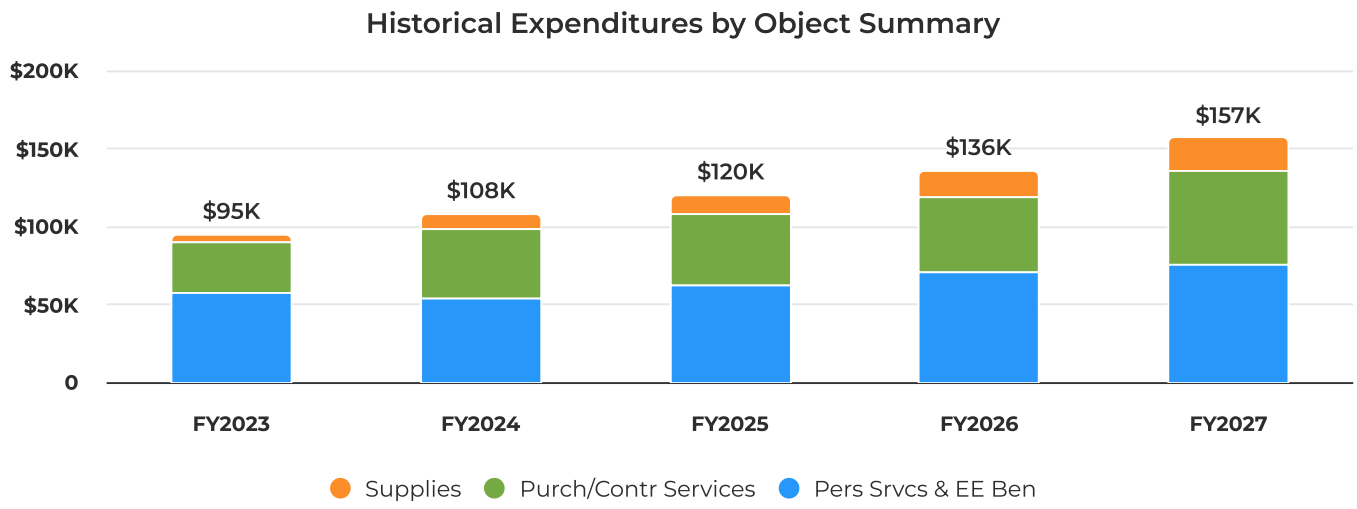
Mission Statement

The Newton County Coroner's Office exists to determine the cause and manner of death through independent and unbiased investigations, safeguarding the interests of justice, protecting public welfare, and serving the citizens of Newton County with fairness, integrity and professionalism

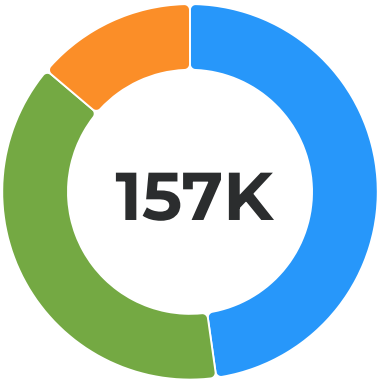
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$75,030**	47.77%
Purch/Contr Services	**$60,350**	38.42%
Supplies	**$21,700**	13.81%

Expenditures by Object Summary

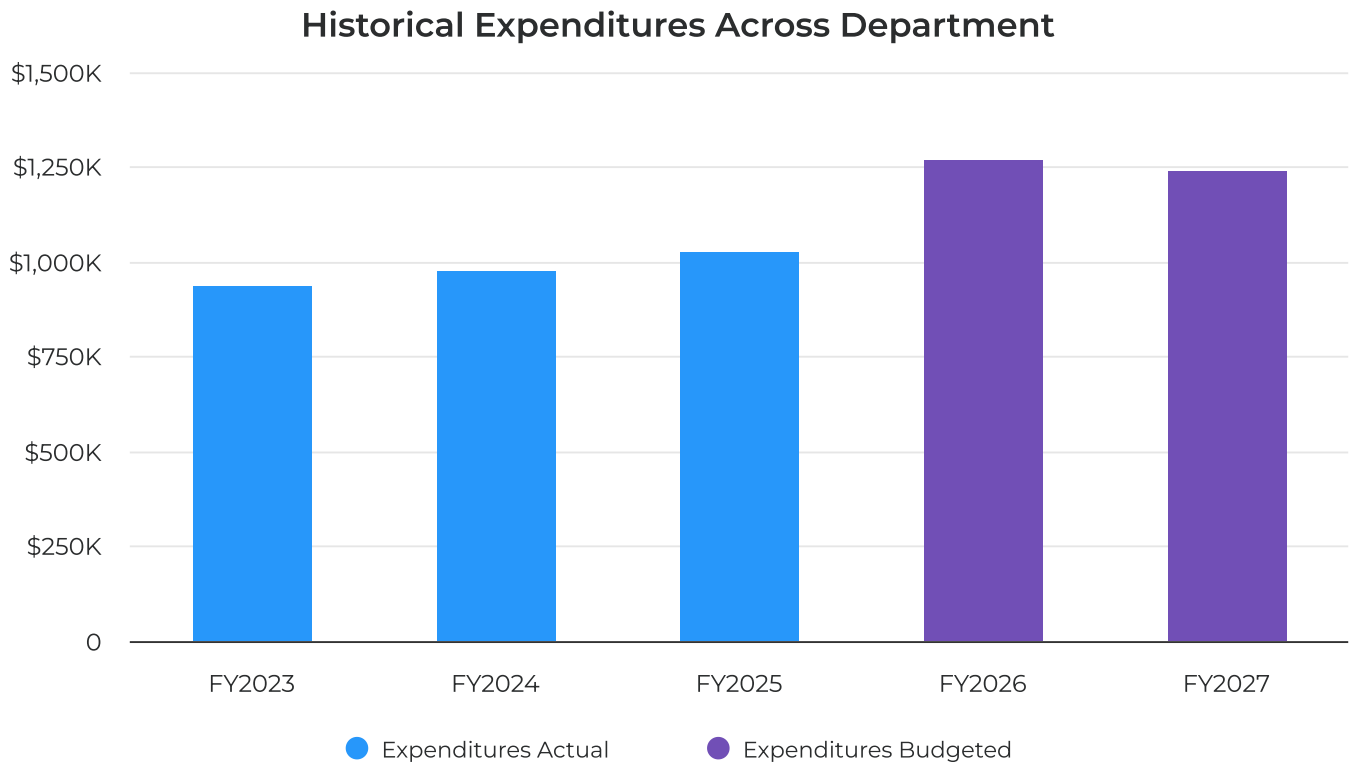
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$57,352	$53,778	$61,792	$71,069	$75,030	$3,961	5.6%
Regular Employees	$37,917	$35,000	$45,500	$55,000	$55,000	$0	0.0%
Health Insurance	$15,428	$14,963	$11,096	$9,586	$12,809	$3,223	33.6%
Life Insurance	$92	$85	$73	$75	$75	$0	0.0%
Social Security (FICA) contr	$2,399	$2,330	$3,218	$4,208	$4,086	-$122	-2.9%
Retirement Contributions	$1,517	$1,400	$1,905	$2,200	$3,060	$860	39.1%
Purch/Contr Services	$31,930	$43,927	$45,979	$47,800	$60,350	$12,550	26.3%
Pauper Expense	$0	$0	$0	$0	$7,800	$7,800	
PO Liability/Emp Bond	$186	$0	$248	$450	$450	$0	0.0%
Telephone/Pagers/Mobile	$0	$0	$865	$0	$1,400	$1,400	
Postage	$0	$0	$0	$150	$100	-$50	-33.3%
Travel Meals Lodging Mileage	$1,384	$1,482	$1,691	$2,200	$5,000	$2,800	127.3%
Dues & Fees	$300	$0	$660	$1,000	$1,600	$600	60.0%
Education & Training	$960	$720	$2,616	$4,000	$4,000	$0	0.0%
Contract Labor	$29,100	$41,725	$28,100	$40,000	$40,000	$0	0.0%
Other Contracted Services	$0	$0	$11,800	$0	$0	$0	0.0%
Supplies	$5,724	$10,402	$12,559	$16,700	$21,700	$5,000	29.9%
Gen Operating Supplies & Mats	$3,479	$3,942	$5,166	$7,500	$10,000	$2,500	33.3%
Lab Analysis	$0	$0	$0	$1,000	$1,000	$0	0.0%
Gasoline/Diesel	$2,245	$2,801	$2,097	$2,700	$2,700	$0	0.0%
Small Equipment < $5,000	$0	$3,659	$4,747	$5,500	$8,000	$2,500	45.5%
Uniforms	$0	$0	$550	$0	$0	$0	0.0%
Total Expenditures	**$95,006**	**$108,107**	**$120,331**	**$135,569**	**$157,080**	**$21,511**	**15.9%**

Animal Services (39100)

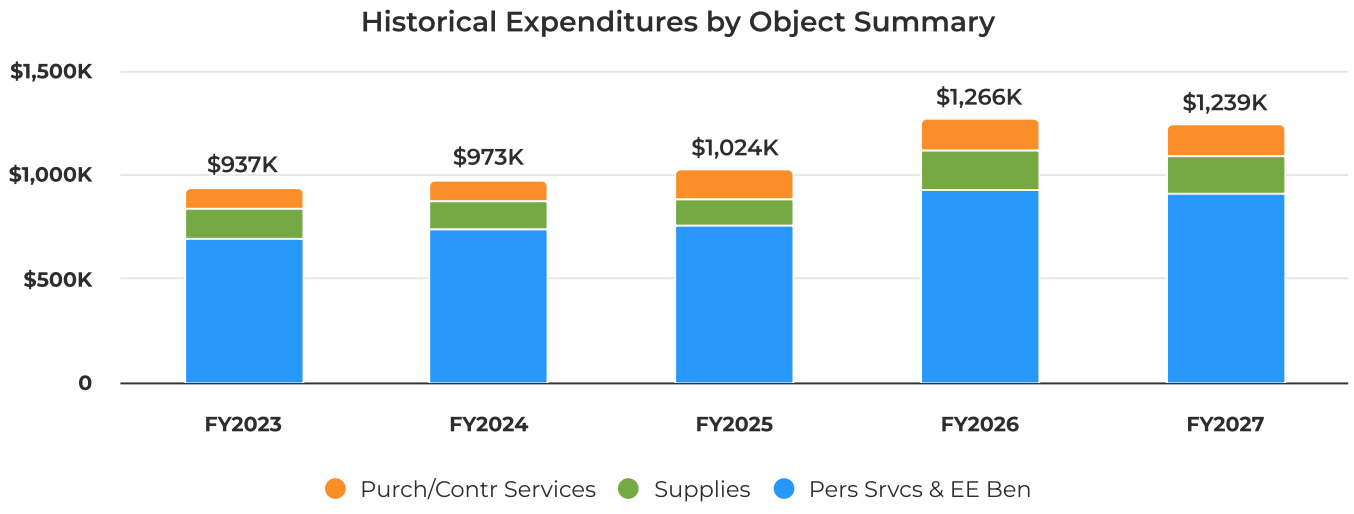
Mission Statement

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.

Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$908,433**	73.32%
Supplies	**$182,670**	14.74%
Purch/Contr Services	**$147,901**	11.94%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$689,347	$732,099	$751,633	$923,062	$908,433	-$14,629	-1.6%
Regular Employees	$520,344	$520,402	$570,439	$688,069	$661,944	-$26,125	-3.8%
Overtime	$15,827	$17,478	$18,633	$0	$20,000	$20,000	
Health Insurance	$86,259	$104,490	$91,149	$151,478	$148,848	-$2,630	-1.7%
Life Insurance	$926	$844	$848	$1,030	$1,008	-$22	-2.1%
Social Security (FICA) contr	$39,211	$40,801	$43,347	$49,828	$48,365	-$1,463	-2.9%
Retirement Contributions	$26,848	$27,085	$27,218	$32,657	$28,268	-$4,389	-13.4%
Other Employee Benefits	$0	$21,000	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$68	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$102,806	$100,555	$143,422	$151,251	$147,901	-$3,350	-2.2%
Medical Service	$73,408	$74,565	$115,802	$110,000	$110,000	$0	0.0%
Medical Exam	$438	$1,031	$1,251	$3,575	$3,575	$0	0.0%
Disposal/Garbage Pick Up Svcs	$7,354	$6,973	$5,948	$7,500	$7,500	$0	0.0%
Repairs & Maint - Equipment	$615	$1,200	$900	$2,000	$2,000	$0	0.0%
Repairs & Maint - Buildings	$4,843	$2,024	$6,819	$5,000	$5,000	$0	0.0%
Maintenance Agreements	$425	$411	$1,901	$2,500	$2,500	$0	0.0%
Telephone/Pagers/Mobile	$8,361	$8,698	$9,174	$10,800	$10,800	$0	0.0%
Postage	$233	$1,256	$78	$200	$200	$0	0.0%
Advertising	$0	$0	$0	$1,000	$1,000	$0	0.0%
Printing & Binding	$2,118	$604	$32	$1,000	$1,000	$0	0.0%
Travel Meals Lodging Mileage	$2,940	$2,834	$672	$3,000	$1,500	-$1,500	-50.0%
Dues & Fees	$300	$300	$309	$300	$300	$0	0.0%
Education & Training	$1,475	$377	$170	$4,226	$2,226	-$2,000	-47.3%
Other Contracted Services	-$8	$0	$245	$0	$0	$0	0.0%
Credit Card Fees	$304	$284	$120	$150	$300	$150	100.0%
Supplies	$144,559	$140,185	$128,670	$191,720	$182,670	-$9,050	-4.7%

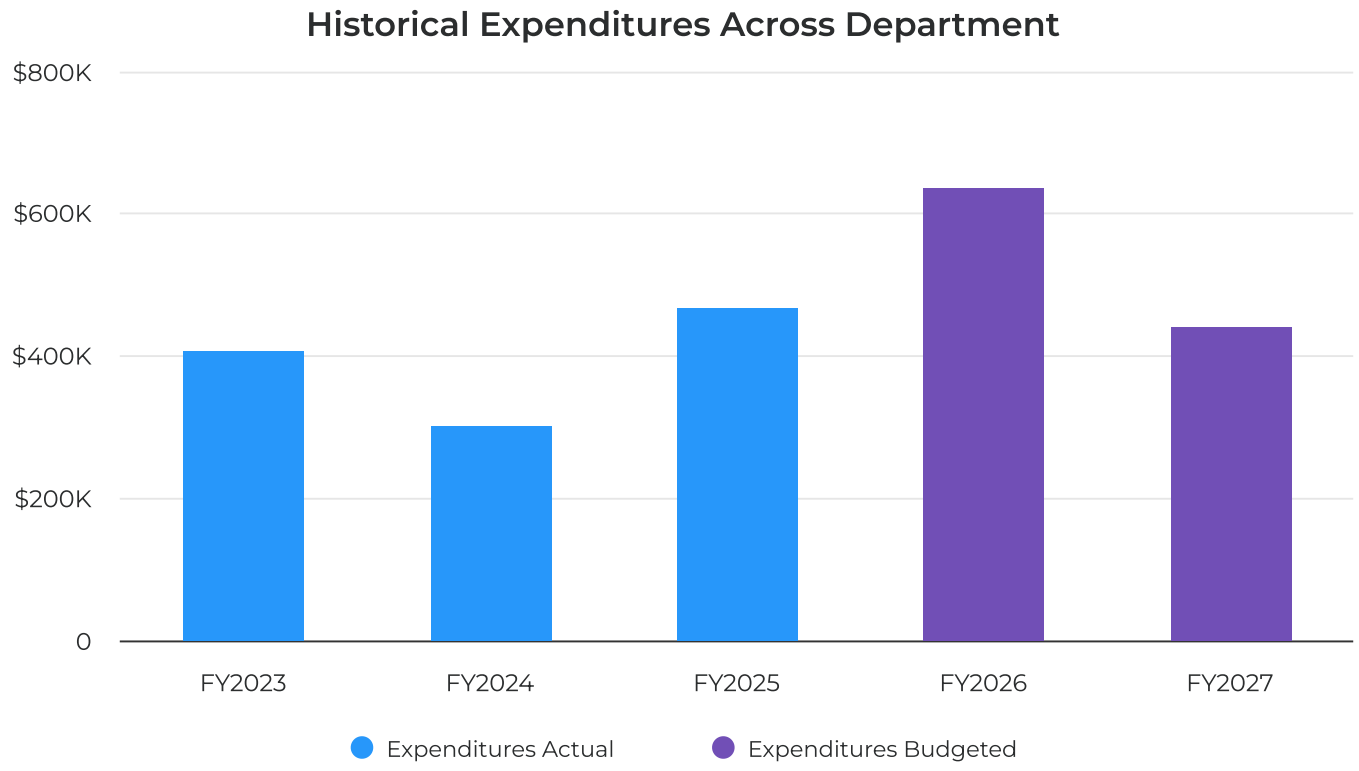
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Gen Operating Supplies & Mats	$17,647	$18,522	$26,205	$23,000	$23,000	$0	0.0%
Medical Supplies	$44,663	$49,715	$52,026	$73,400	$63,400	-$10,000	-13.6%
Energy - Water/Sewerage	$2,866	$985	$988	$2,500	$2,500	$0	0.0%
Energy - Natural Gas	$14,921	$11,966	$11,008	$12,000	$12,000	$0	0.0%
Energy - Electricity	$16,925	$13,231	$9,710	$12,000	$12,000	$0	0.0%
Gasoline/Diesel	$16,621	$15,478	$13,876	$25,000	$20,000	-$5,000	-20.0%
Food	$3,450	$5,830	$2,212	$5,000	$5,000	$0	0.0%
Small Equipment < $5,000	$11,952	$11,653	$4,735	$15,000	$15,000	$0	0.0%
Other Supplies/Parts	$0	$158	$0	$0	$0	$0	0.0%
Cleaning Supplies	$9,718	$8,154	$2,645	$15,000	$15,000	$0	0.0%
Protective Clothing	$0	$0	$0	$0	$5,950	$5,950	
Uniforms	$5,796	$4,494	$5,265	$8,820	$8,820	$0	0.0%
Total Expenditures	**$936,713**	**$972,839**	**$1,023,725**	**$1,266,033**	**$1,239,004**	**-$27,029**	**-2.1%**

EMA (39200)

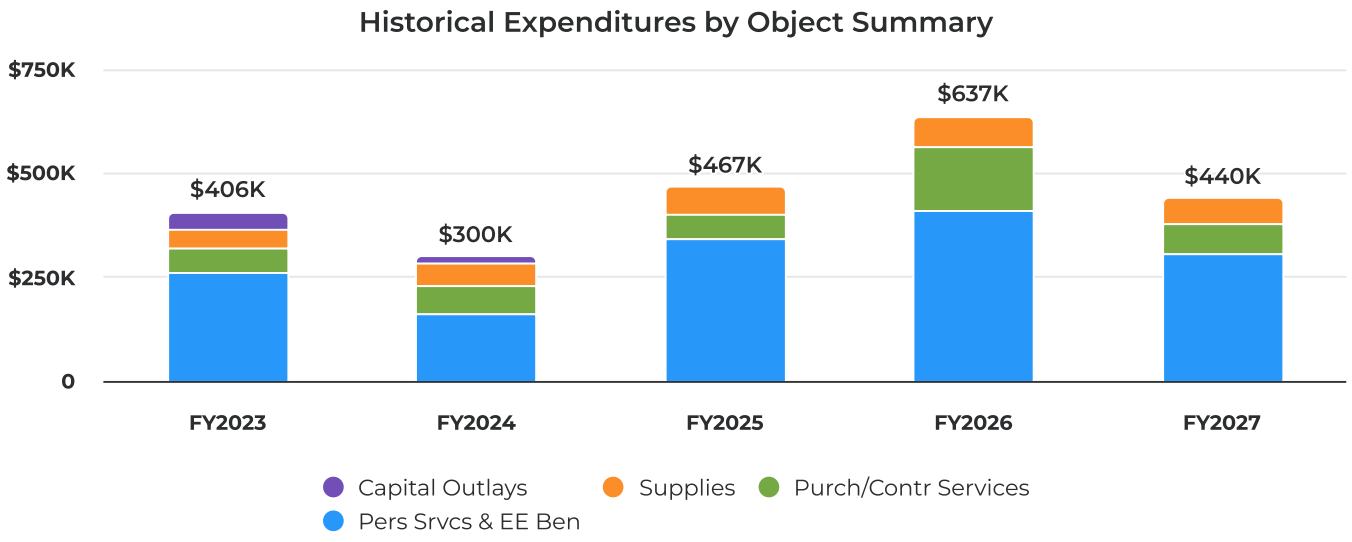
Mission Statement

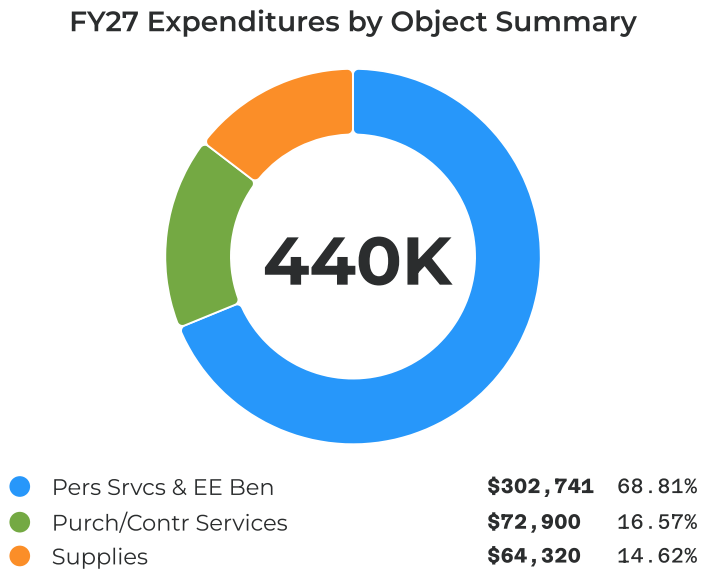
Newton County Emergency Management Agency's (NCEMA) mission is to provide a comprehensive and aggressive all hazards approach to homeland security initiatives, mitigation, preparedness, response, recovery and special events in order to protect life and property and prevent and/or reduce negative impacts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

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$259,321	$160,463	$339,826	$409,236	$302,741	-$106,495	-26.0%
Regular Employees	$204,514	$123,520	$269,213	$324,854	$233,260	-$91,594	-28.2%
Overtime	$1,356	$0	$2,978	$5,000	$5,000	$0	0.0%
Health Insurance	$31,295	$22,266	$34,129	$39,923	$37,595	-$2,328	-5.8%
Life Insurance	$238	$170	$312	$344	$258	-$86	-25.0%
Social Security (FICA) contr	$14,897	$8,908	$19,862	$23,812	$17,457	-$6,355	-26.7%
Retirement Contributions	$10,671	$5,598	$13,332	$15,303	$9,171	-$6,132	-40.1%
Reimbursement of Salary	-$1,419	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$2,230	$0	$0	$0	$0	$0	0.0%

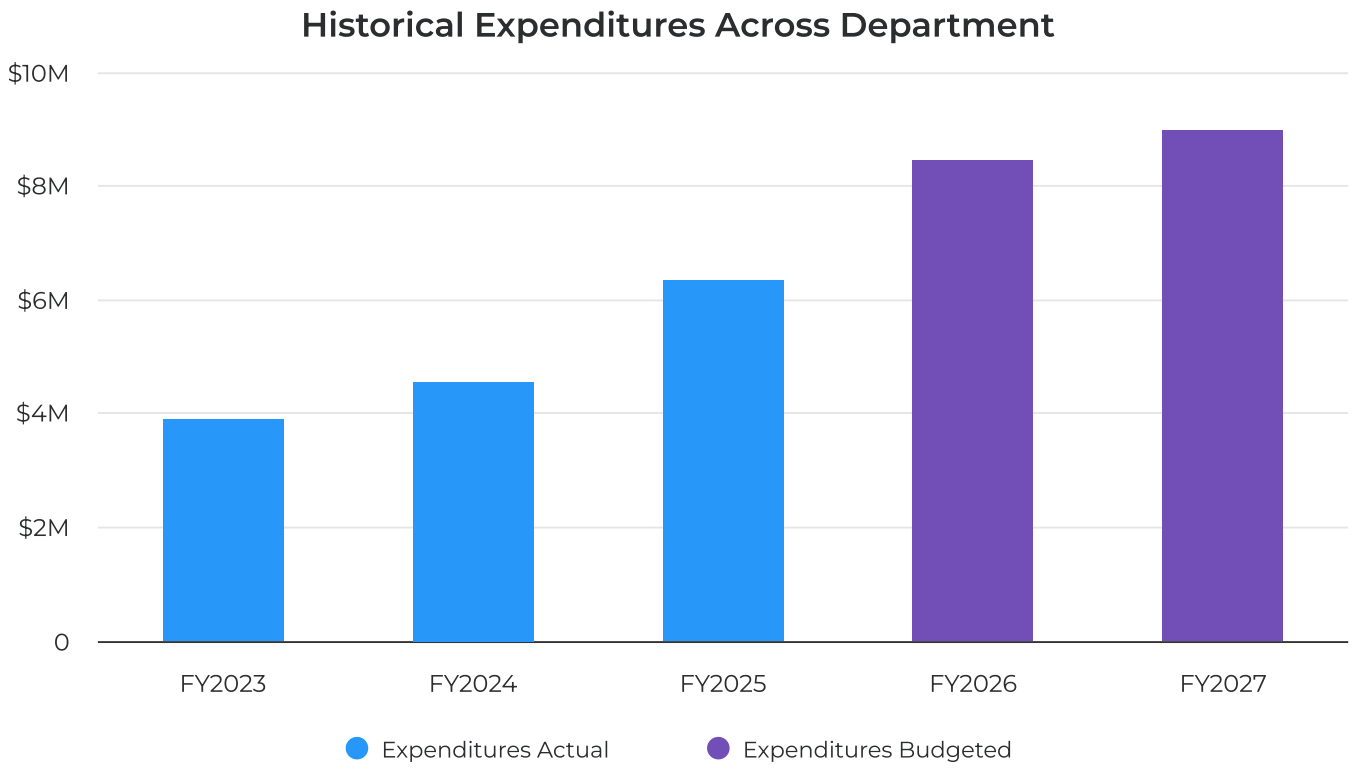
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$58,474	$67,759	$59,475	$152,710	$72,900	-$79,810	-52.3%
Repairs & Maint - Equipment	$6,590	$9,955	$9,102	$25,000	$12,000	-$13,000	-52.0%
Repairs & Maint-Vehicles	$750	$1,400	$0	$0	$0	$0	0.0%
Repairs & Maint - Buildings	$3,285	$4,846	$58	$10,000	$2,000	-$8,000	-80.0%
Security Maintenance	$0	$0	$0	$1,500	$0	-$1,500	-100.0%
Maintenance Agreements	$19,642	$21,221	$19,691	$21,500	$21,500	$0	0.0%
Rental of Equipment & Vehicles	$1,432	$538	$0	$16,200	$0	-$16,200	-100.0%
Telephone/Pagers/Mobile	$4,873	$3,744	$3,456	$7,000	$6,500	-$500	-7.1%
Postage	$0	$0	$0	$100	$100	$0	0.0%
Travel Meals Lodging Mileage	$0	$2,035	$378	$5,100	$9,000	$3,900	76.5%
Dues & Fees	$3,289	$2,961	$4,887	$5,660	$4,300	-$1,360	-24.0%
Education & Training	$16,507	$11,785	$12,257	$50,650	$17,500	-$33,150	-65.4%
Public Safety Citizen Training	$356	$70	$0	$0	$0	$0	0.0%
Contract Labor	$0	$7,772	$9,646	$8,000	$0	-$8,000	-100.0%
Other Contracted Services	$1,750	$1,432	$0	$2,000	$0	-$2,000	-100.0%
Supplies	$44,968	$55,388	$68,013	$74,600	$64,320	-$10,280	-13.8%
Gen Operating Supplies & Mats	$1,657	$1,746	$5,259	$8,000	$5,000	-$3,000	-37.5%
EMA/Event Response Supplies	$12	$583	$11,599	$5,000	$5,000	$0	0.0%
Gasoline/Diesel	$5,148	$6,073	$6,831	$7,000	$7,000	$0	0.0%
Food	$1,462	$2,158	$2,145	$3,500	$5,000	$1,500	42.9%
Books & Periodicals	$0	$0	$174	$600	$0	-$600	-100.0%
Small Equipment < $5,000	$34,586	$38,973	$38,608	$46,500	$38,320	-$8,180	-17.6%
Other Supplies/Parts	$0	$3,578	$0	$0	$0	$0	0.0%
Uniforms	$2,102	$2,277	$3,396	$4,000	$4,000	$0	0.0%
Capital Outlays	$43,675	$16,450	$0	$0	$0	$0	0.0%
Other Equipment	$43,675	$16,450	$0	$0	$0	$0	0.0%
Total Expenditures	**$406,439**	**$300,059**	**$467,315**	**$636,546**	**$439,961**	**-$196,585**	**-30.9%**

Public Works (42200)

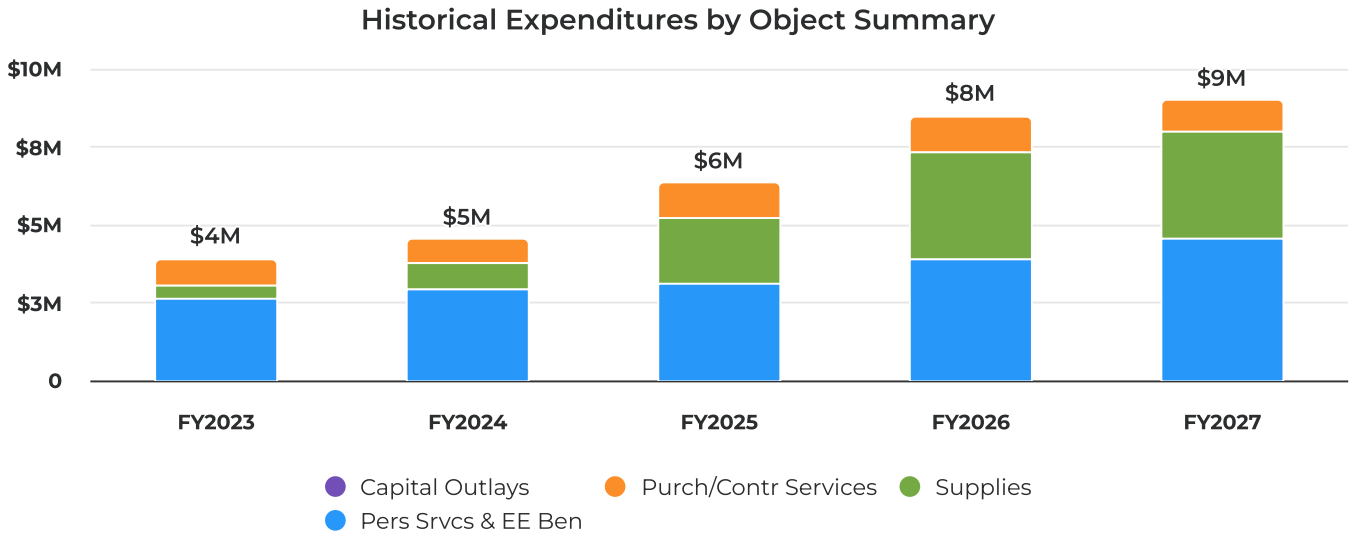
Mission Statement

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

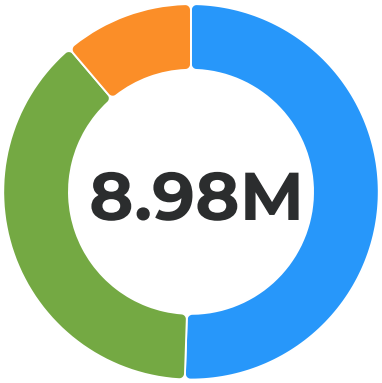
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$4,539,463**	50.53%
Supplies	**$3,437,880**	38.27%
Purch/Contr Services	**$1,006,700**	11.21%

Expenditures by Object Summary

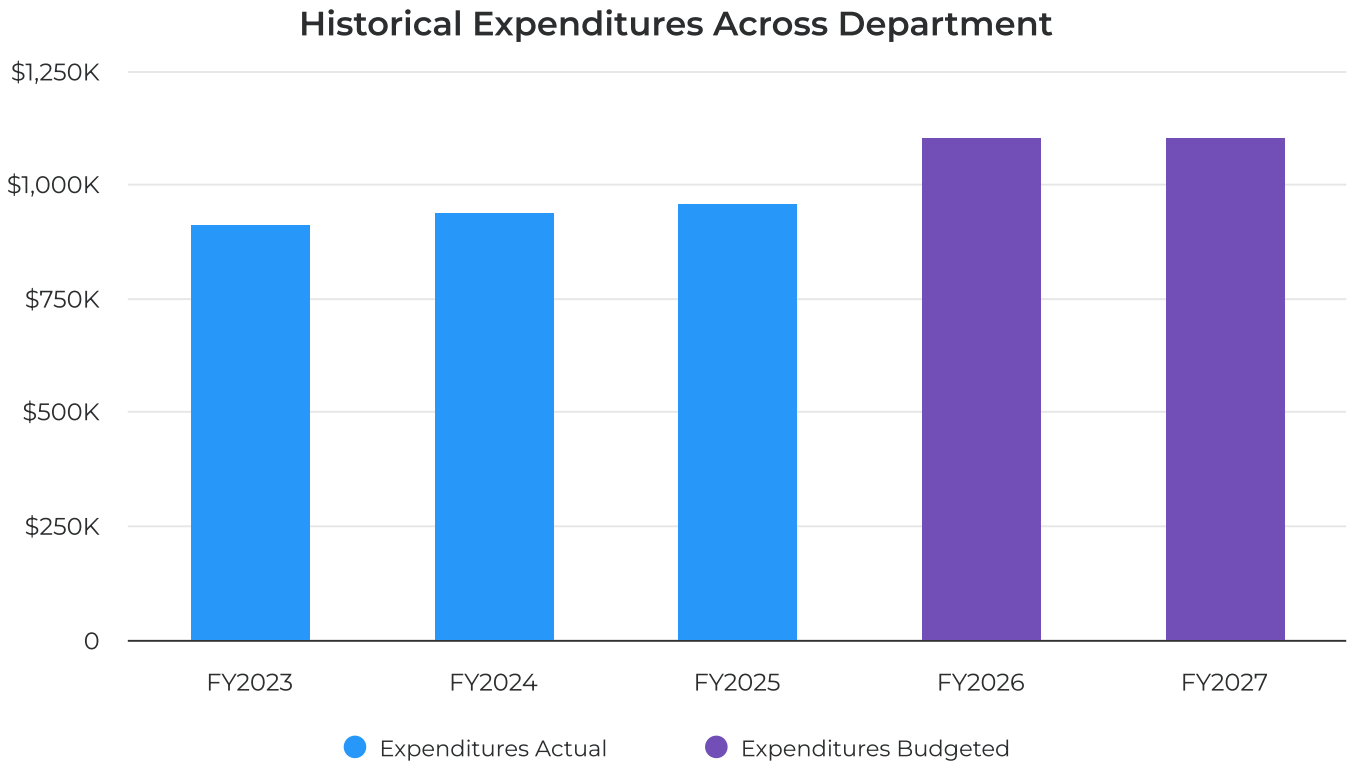
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$2,590,512	$2,939,930	$3,130,503	$3,889,959	$4,539,463	$649,504	16.7%
Regular Employees	$2,173,344	$2,257,952	$2,261,521	$2,752,172	$3,107,790	$355,618	12.9%
Overtime	$65,025	$34,874	$90,522	$80,000	$80,000	$0	0.0%
Health Insurance	$425,373	$443,215	$482,182	$707,983	$960,554	$252,571	35.7%
Life Insurance	$3,602	$3,536	$3,367	$3,816	$4,259	$443	11.6%
Social Security (FICA) contr	$163,153	$174,758	$172,153	$198,848	$225,200	$26,352	13.3%
Retirement Contributions	$116,631	$122,358	$120,757	$147,140	$161,660	$14,520	9.9%
Other Employee Benefits	$0	$78,750	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$165,707	-$175,513	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$10,540	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$167,373	$0	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$12,849	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$845,764	$769,525	$1,109,229	$1,150,876	$1,006,700	-$144,176	-12.5%
Architectural/Engineer Svcs	$4,900	$19,874	$7,732	$12,000	$12,000	$0	0.0%
Technical Services	$0	$12,190	$0	$10,000	$10,000	$0	0.0%
Disposal/Garbage Pick Up Svcs	$9,895	$6,207	$4,254	$8,000	$8,000	$0	0.0%
Repairs & Maint - Equipment	$7,566	$9,223	$911	$8,000	$8,000	$0	0.0%
Repairs & Maint-Vehicles	$0	$481	$0	$0	$0	$0	0.0%
Repairs & Maint - Buildings	$12,678	$9,307	$7,495	$8,000	$8,000	$0	0.0%
Grounds Maintenance	$0	$470	$252	$3,000	$3,000	$0	0.0%
Rental of Equipment & Vehicles	$6,806	$8,678	$13,083	$15,000	$15,000	$0	0.0%
Commercial Inland Marine	$0	$0	$366	$0	$0	$0	0.0%
Telephone/Pagers/Mobile	$30,175	$31,182	$29,231	$27,600	$27,600	$0	0.0%
Postage	$52	$15	$1	$100	$100	$0	0.0%
Advertising	$1,280	$0	$0	$3,000	$1,000	-$2,000	-66.7%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Printing & Binding	$0	$0	$0	$0	$3,000	$3,000	
Travel Meals Lodging Mileage	$0	$160	$98	$0	$0	$0	0.0%
Dues & Fees	$1,150	$816	$1,167	$0	$0	$0	0.0%
Education & Training	$0	$1,782	$561	$15,000	$25,000	$10,000	66.7%
Licenses	$260	$413	$349	$6,000	$6,000	$0	0.0%
Contract Labor	$641,353	$728,561	$721,110	$850,176	$550,000	-$300,176	-35.3%
Other Contracted Services	$81,110	$171,422	$124,966	$130,000	$130,000	$0	0.0%
Hauling	$1,850	$8,675	$173,800	$5,000	$140,000	$135,000	2,700.0%
Road Cleaning & Mowing	$46,689	$41,472	$23,853	$50,000	$60,000	$10,000	20.0%
Reimbursement of expenses	$0	-$281,403	$0	$0	$0	$0	0.0%
Supplies	$437,074	$829,984	$2,095,945	$3,424,451	$3,437,880	$13,429	0.4%
Gen Operating Supplies & Mats	$23,575	$32,319	$30,506	$30,000	$30,000	$0	0.0%
Oil, Grease, Antifreeze	$0	$1,919	$389	$0	$0	$0	0.0%
Medical Supplies	$0	$0	$0	$600	$600	$0	0.0%
Tags & Titles	$5	$0	$0	$0	$0	$0	0.0%
Energy - Water/Sewerage	$1,903	$804	$902	$1,980	$1,980	$0	0.0%
Energy - Natural Gas	$13,914	$13,732	$15,577	$15,000	$15,000	$0	0.0%
Energy - Electricity	$13,365	$12,457	$15,331	$14,400	$20,000	$5,600	38.9%
Electric - Traffic Lights	$28,044	$43,546	$21,073	$25,000	$32,000	$7,000	28.0%
Gasoline/Diesel	$276,832	$257,001	$201,815	$220,000	$220,000	$0	0.0%
Fuel Purchases	$56	$151	$32	$3,000	$3,000	$0	0.0%
Food	$36	$15	$0	$500	$500	$0	0.0%
Small Equipment < $5,000	$23,654	$42,912	$16,346	$31,021	$31,850	$829	2.7%
Other Supplies/Parts	$12,918	$7,339	$8,227	$10,000	$10,000	$0	0.0%
Protective Clothing	$4,269	$14,982	$11,016	$14,750	$14,750	$0	0.0%
Uniforms	$37,448	$34,780	$31,399	$31,200	$31,200	$0	0.0%
Paved Roads	$154,961	$49,756	$1,423,150	$2,000,000	$2,000,000	$0	0.0%
Paved Roads	$4,172	$0	$0	$0	$0	$0	0.0%
Unpaved Roads	$127,216	$158,224	$155,792	$200,000	$200,000	$0	0.0%
Bridge Materials & Supplies	$0	$45,833	$0	$2,000	$2,000	$0	0.0%
Culverts	$45,114	$47,749	$112,789	$750,000	$750,000	$0	0.0%
Signs	$63,122	$66,466	$51,600	$75,000	$75,000	$0	0.0%
Reimbursement of Expenses	-$260,935	$0	$0	$0	$0	$0	0.0%
Reimbursement of Expenses	-$8,836	$0	$0	$0	$0	$0	0.0%
Reimbursement of Expenses	-$122,098	$0	$0	$0	$0	$0	0.0%
Reimbursement of Expenses	-$1,665	$0	$0	$0	$0	$0	0.0%
Capital Outlays	$15,158	$0	$0	$0	$0	$0	0.0%
Other Equipment	$15,158	$0	$0	$0	$0	$0	0.0%
Total Expenditures	**$3,888,508**	**$4,539,439**	**$6,335,677**	**$8,465,286**	**$8,984,043**	**$518,757**	**6.1%**

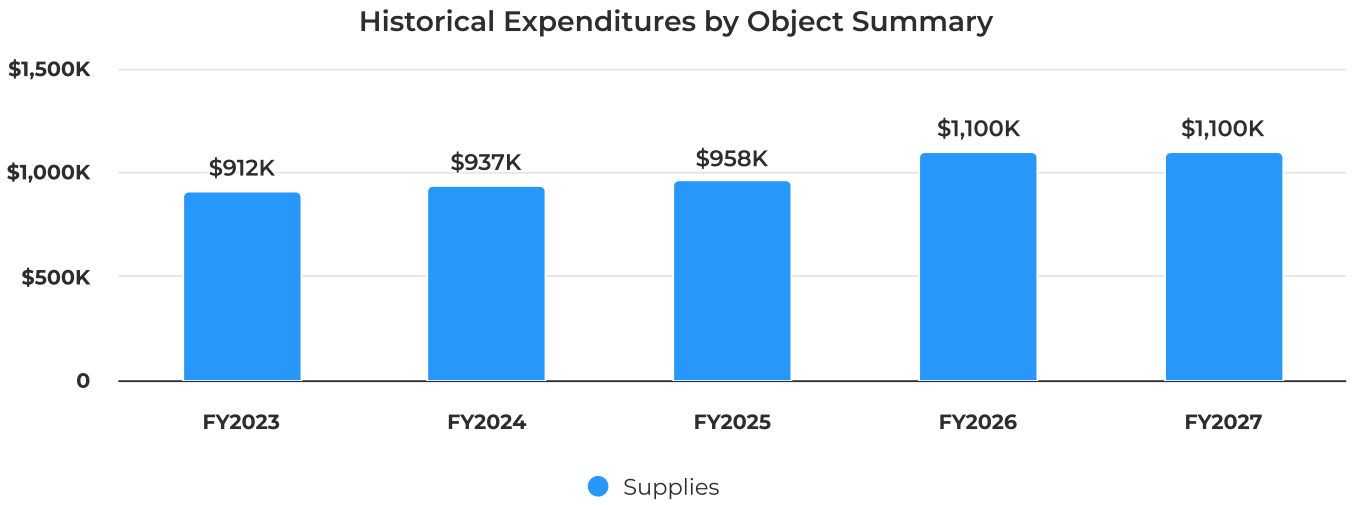
Street Lighting (42600)

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

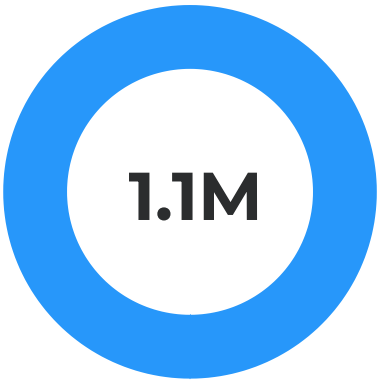
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Supplies **$1,100,000** 100.00%

Expenditures by Object Summary

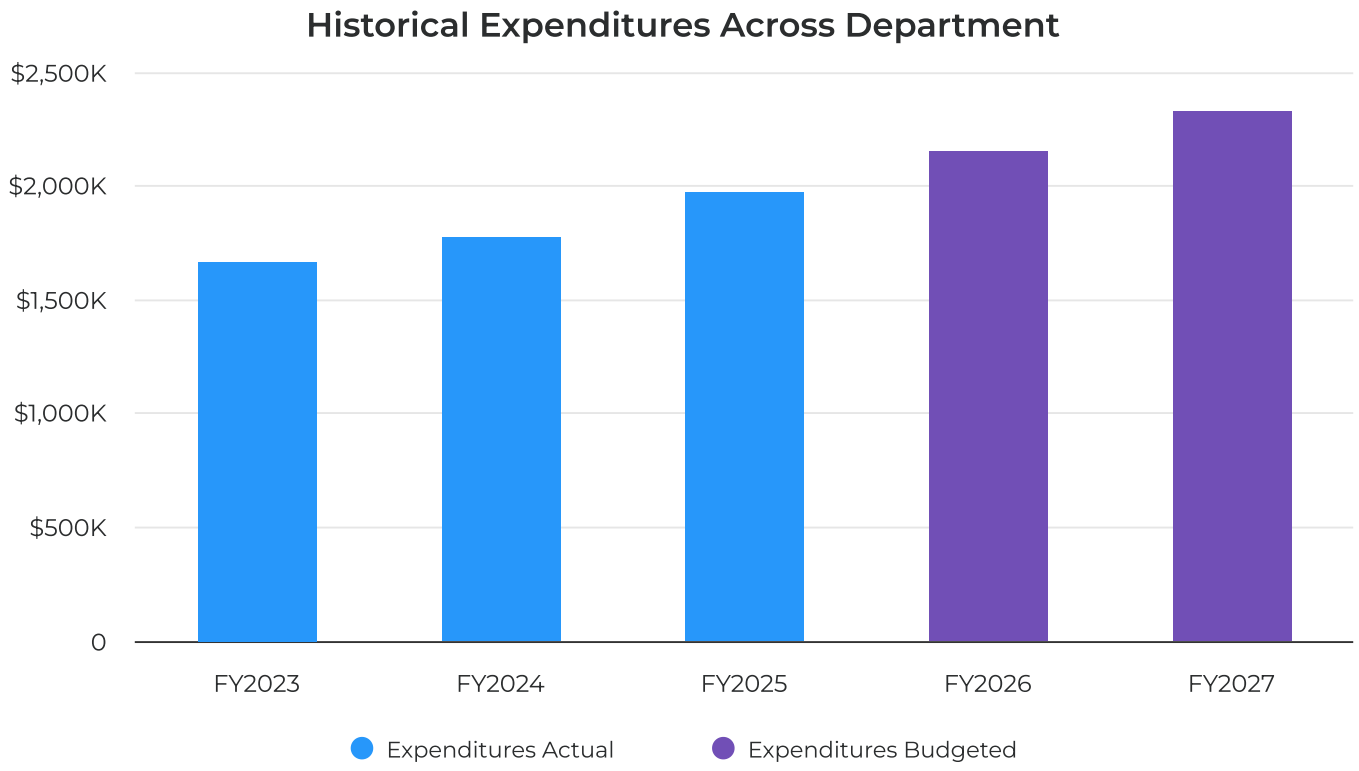
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Supplies	$912,034	$936,697	$958,440	$1,100,000	$1,100,000	$0	0.0%
Energy - Electricity	$912,034	$936,697	$958,440	$1,100,000	$1,100,000	$0	0.0%
Total Expenditures	**$912,034**	**$936,697**	**$958,440**	**$1,100,000**	**$1,100,000**	**$0**	**0.0%**

Fleet Maintenance (49000)

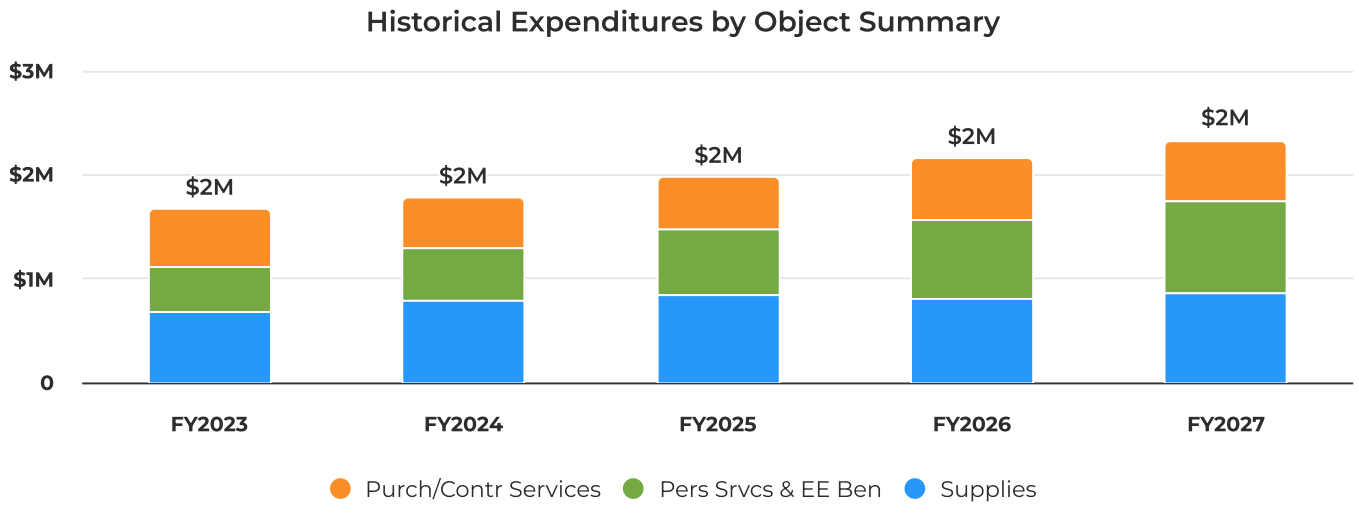
Mission Statement

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

Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$897,149**	38.60%
Supplies	**$854,640**	36.77%
Purch/Contr Services	**$572,433**	24.63%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$434,848	$493,539	$631,237	$769,822	$897,149	$127,327	16.5%
Regular Employees	$325,359	$355,658	$444,903	$535,852	$612,261	$76,409	14.3%
Overtime	$12,934	$15,555	$32,512	$40,000	$40,000	$0	0.0%
Health Insurance	$55,564	$63,697	$97,757	$129,410	$172,918	$43,508	33.6%
Life Insurance	$585	$591	$698	$689	$850	$161	23.4%
Social Security (FICA) contr	$24,090	$27,739	$34,154	$37,912	$43,842	$5,930	15.6%
Retirement Contributions	$16,546	$19,159	$22,652	$25,959	$27,278	$1,319	5.1%
Other Employee Benefits	$0	$12,250	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$230	-$1,110	-$1,440	$0	$0	$0	0.0%
Purch/Contr Services	$551,319	$488,791	$503,995	$584,428	$572,433	-$11,995	-2.1%
Repairs & Maint - Equipment	$11,847	$11,889	$1,430	$0	$0	$0	0.0%
Repairs & Maint-Vehicles	$444,375	$380,017	$402,718	$425,000	$425,000	$0	0.0%
Repairs & Maint - Buildings	$8,160	$32,899	$19,422	$25,000	$35,000	$10,000	40.0%
Maintenance Agreements	$20,234	$19,381	$14,613	$24,628	$24,685	$57	0.2%
Maintenance Agree Tracking	$14,881	$1,755	$14,728	$15,000	$30,000	$15,000	100.0%
PW Charge Other Dept (credit)	-$1,932	-$5,709	-$3,498	-$1,500	-$1,500	$0	0.0%
Rental of Equipment & Vehicles	$0	$362	$724	$1,000	$2,448	$1,448	144.8%
Telephone/Pagers/Mobile	$4,084	$4,876	$5,047	$7,200	$8,700	$1,500	20.8%
Postage	$0	$6	$0	$0	$0	$0	0.0%
Education & Training	$80	$579	$1,076	$1,200	$1,200	$0	0.0%
Licenses	$0	$0	$0	$300	$300	$0	0.0%
Contract Labor	$31,708	$27,143	$35,109	$60,000	$20,000	-$40,000	-66.7%
Other Contracted Services	$1,917	$4,733	$4,712	$11,600	$11,600	$0	0.0%
Wrecker Service	$15,965	$10,859	$7,915	$15,000	$15,000	$0	0.0%
Supplies	$682,495	$789,887	$840,825	$797,140	$854,640	$57,500	7.2%
Gen Operating Supplies & Mats	$37,309	$34,976	$27,411	$30,000	$30,000	$0	0.0%

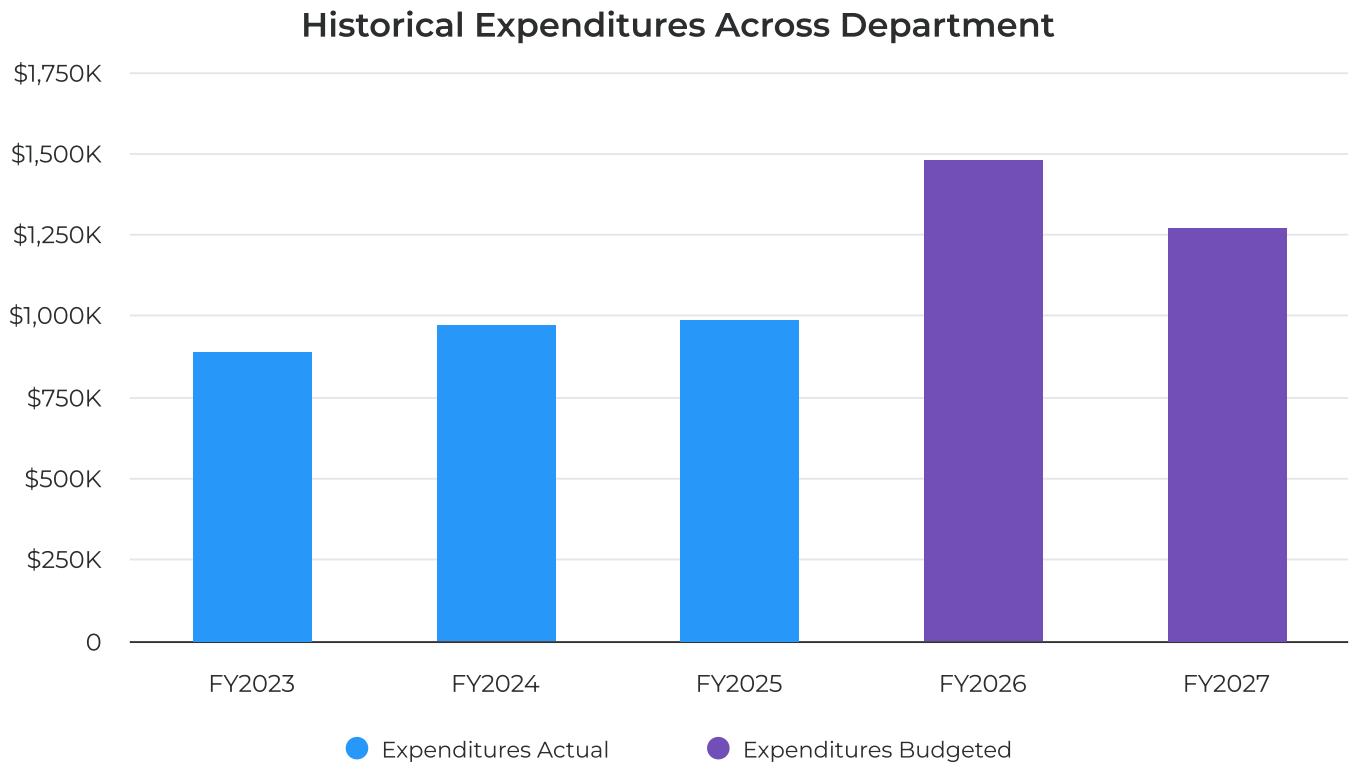
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Tires & Tubes	$127,534	$141,750	$159,901	$175,000	$175,000	$0	0.0%
Oil, Grease, Antifreeze	$40,170	$37,043	$33,361	$40,000	$40,000	$0	0.0%
Medical Supplies	$1,344	$1,125	$1,559	$1,500	$2,000	$500	33.3%
Energy - Water/Sewerage	$611	$340	$348	$9,360	$9,360	$0	0.0%
Energy - Electricity	$13,684	$13,853	$13,044	$15,000	$15,000	$0	0.0%
Gasoline/Diesel	$15,258	$12,695	$11,351	$13,200	$13,200	$0	0.0%
Books & Periodicals	$0	$305	$414	$500	$500	$0	0.0%
Small Equipment < $5,000	$26,353	$26,509	$41,377	$35,000	$30,000	-$5,000	-14.3%
Other Supplies/Parts	$411,380	$512,491	$544,721	$465,000	$520,000	$55,000	11.8%
Cleaning Supplies	$130	$0	$0	$0	$0	$0	0.0%
Protective Clothing	$198	$996	$0	$1,000	$8,000	$7,000	700.0%
Uniforms	$8,526	$7,805	$7,339	$11,580	$11,580	$0	0.0%
Total Expenditures	**$1,668,662**	**$1,772,217**	**$1,976,056**	**$2,151,390**	**$2,324,222**	**$172,832**	**8.0%**

Senior Services (55200)

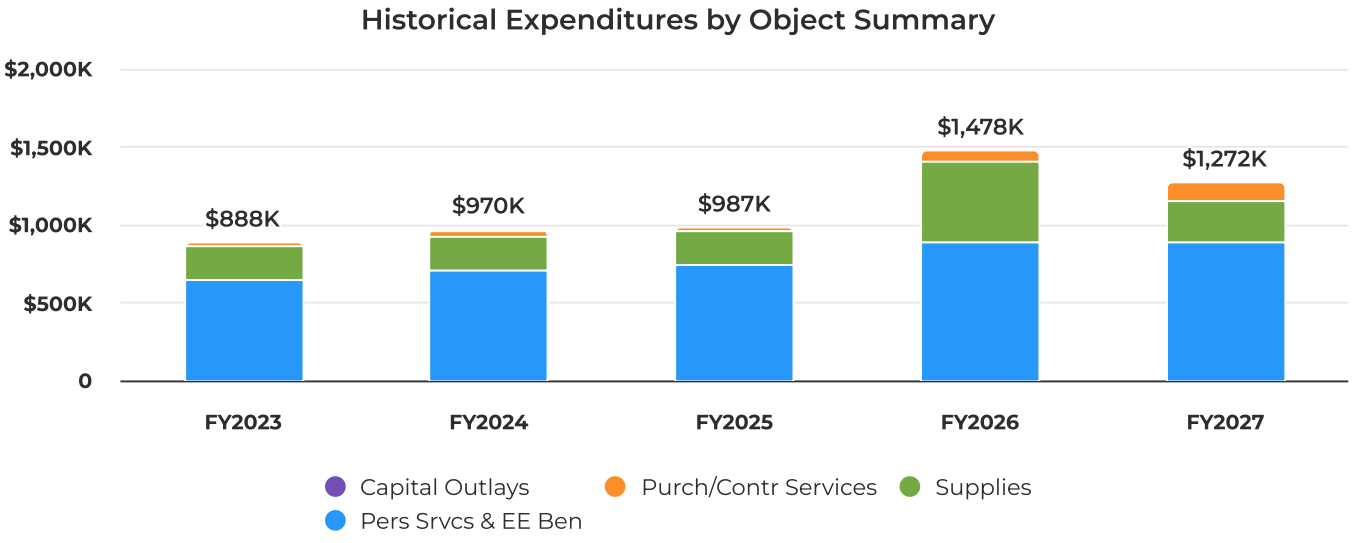
Mission Statement

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.

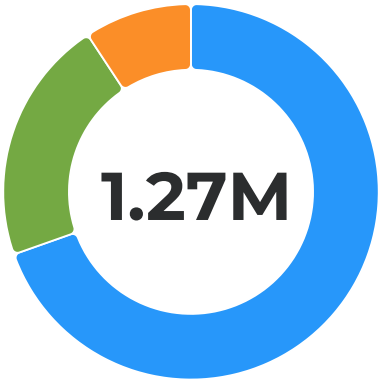
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$885,428**	69.59%
Supplies	**$269,000**	21.14%
Purch/Contr Services	**$117,860**	9.26%

Expenditures by Object Summary

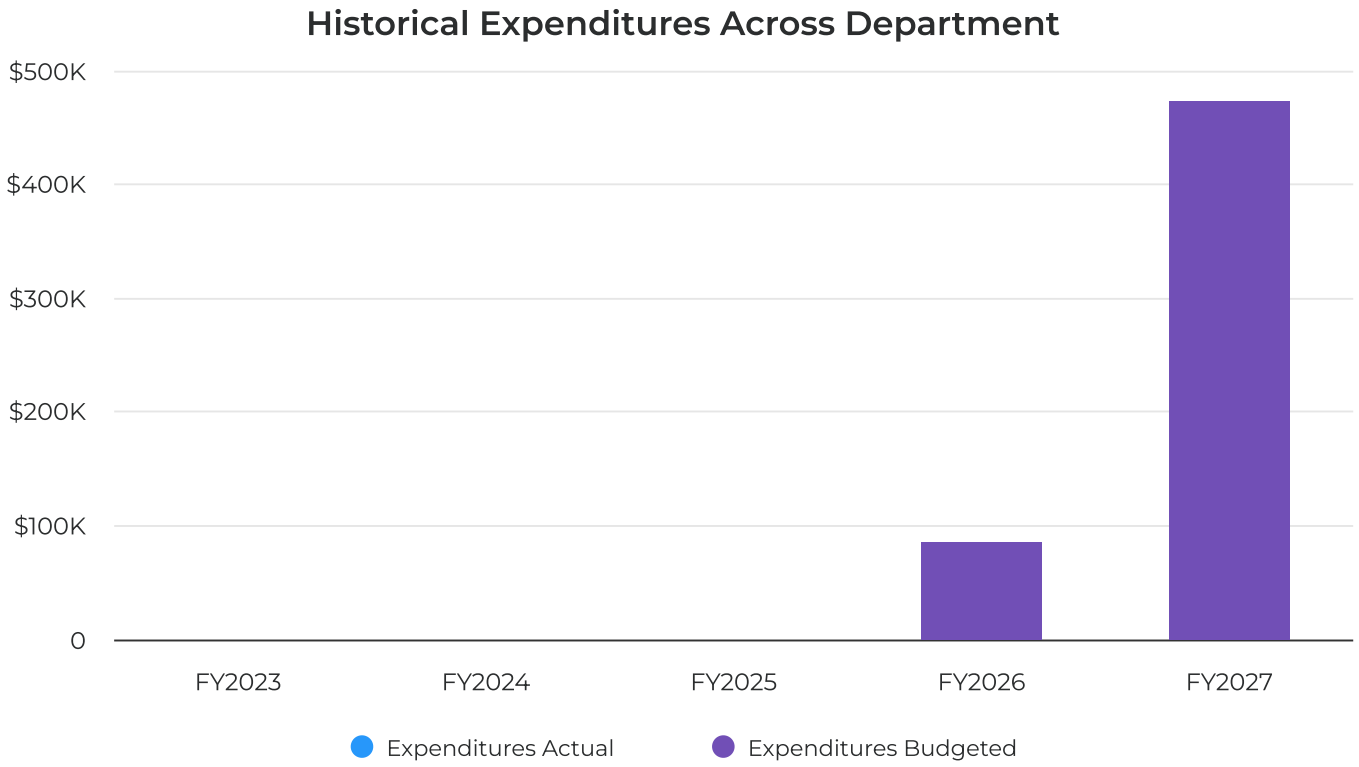
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$645,942	$710,005	$743,992	$887,151	$885,428	-$1,723	-0.2%
Regular Employees	$509,923	$546,714	$592,632	$683,139	$692,457	$9,318	1.4%
Overtime	$0	$67	$26	$0	$0	$0	0.0%
Health Insurance	$74,179	$96,050	$78,847	$121,223	$108,933	-$12,290	-10.1%
Life Insurance	$774	$865	$843	$926	$829	-$97	-10.5%
Social Security (FICA) contr	$37,459	$39,976	$43,651	$49,805	$50,378	$573	1.2%
Retirement Contributions	$23,607	$26,333	$27,994	$32,058	$32,831	$773	2.4%
Purch/Contr Services	$27,146	$36,728	$33,744	$76,280	$117,860	$41,580	54.5%
Professional/Contracted Srvcs	$9,677	$8,515	$9,730	$10,200	$12,000	$1,800	17.6%
Cleaning Services	$4,493	$5,871	$6,771	$9,220	$10,000	$780	8.5%
Disposal/Garbage Pick Up Svcs	$4,988	$4,988	$1,247	$5,040	$5,040	$0	0.0%
Repairs & Maint - Equipment	$756	$1,669	$3,369	$5,000	$5,000	$0	0.0%
Repairs & Maint - Buildings	$725	$6,360	$1,997	$3,000	$5,000	$2,000	66.7%
Grounds Maintenance	$0	$0	$0	$8,000	$8,000	$0	0.0%
Maintenance Agreements	$2,605	$2,917	$2,989	$4,000	$4,000	$0	0.0%
Rental of Equipment & Vehicles	$0	$0	$0	$3,000	$3,000	$0	0.0%
Telephone/Pagers/Mobile	$527	$524	$445	$720	$720	$0	0.0%
Postage	$32	$73	$0	$300	$300	$0	0.0%
Advertising	$0	$1,249	$0	$2,000	$1,000	-$1,000	-50.0%
Printing & Binding	$0	$0	$0	$0	$2,000	$2,000	
Travel Meals Lodging Mileage	$0	$0	$144	$5,000	$5,000	$0	0.0%
Dues & Fees	$286	$710	$723	$1,500	$1,500	$0	0.0%
Education & Training	$2,475	$0	$375	$4,000	$5,000	$1,000	25.0%
Contract Labor	$0	$0	$0	$5,000	$5,000	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Contracted Services	$268	$2,059	$4,032	$0	$25,000	$25,000	
Credit Card Fees	$314	$293	$122	$300	$300	$0	0.0%
Participant Trips/Cost	$0	$1,500	$1,800	$0	$10,000	$10,000	
Participant Trips/Cost	$0	$0	$0	$10,000	$10,000	$0	0.0%
Supplies	$214,950	$216,715	$209,349	$515,000	$269,000	-$246,000	-47.8%
Gen Operating Supplies & Mats	$4,044	$4,523	$3,653	$15,000	$15,000	$0	0.0%
Gen Operating Supplies & Mats	$0	$3,390	$0	$0	$0	$0	0.0%
Program Supplies	$1,906	$3,395	$4,705	$8,000	$8,000	$0	0.0%
Program Supplies	$7,082	$0	$0	$0	$0	$0	0.0%
Program Supplies	$0	$513	$0	$0	$0	$0	0.0%
Program Supplies	$0	$60	$0	$0	$0	$0	0.0%
Tags & Titles	$3	$3	$0	$0	$0	$0	0.0%
Gasoline/Diesel	$22,302	$28,036	$21,427	$24,000	$24,000	$0	0.0%
Food	$164,168	$163,097	$160,324	$325,000	$72,000	-$253,000	-77.8%
Food	$93	$0	$0	$0	$0	$0	0.0%
Food	$0	$0	$0	$120,000	$120,000	$0	0.0%
Small Equipment < $5,000	$2,733	$393	$1,601	$5,000	$5,000	$0	0.0%
Other Supplies/Parts	$7,485	$9,682	$14,664	$8,000	$12,000	$4,000	50.0%
Other Supplies/Parts	$0	$102	$0	$0	$0	$0	0.0%
Cleaning Supplies	$3,483	$2,649	$2,310	$5,000	$5,000	$0	0.0%
Cleaning Supplies	$0	$83	$0	$0	$0	$0	0.0%
Uniforms	$1,651	$788	$664	$5,000	$8,000	$3,000	60.0%
Capital Outlays	$0	$6,692	$0	$0	$0	$0	0.0%
Vehicles	$0	$6,692	$0	$0	$0	$0	0.0%
Total Expenditures	**$888,038**	**$970,139**	**$987,085**	**$1,478,431**	**$1,272,288**	**-$206,143**	**-13.9%**

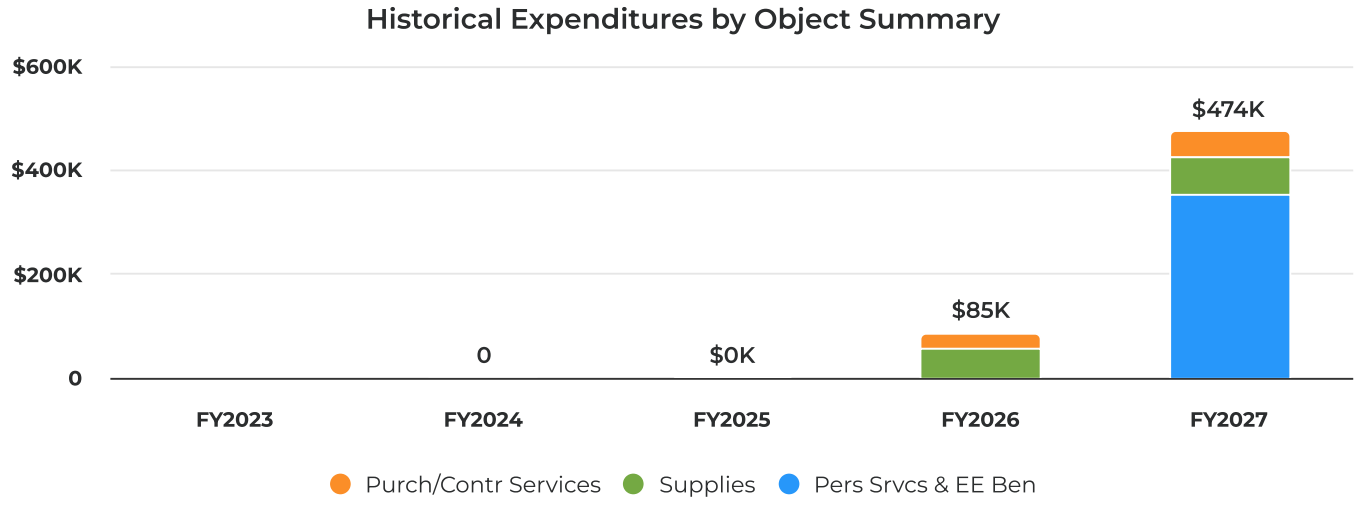
Senior Services Enrichment Center (55210)

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

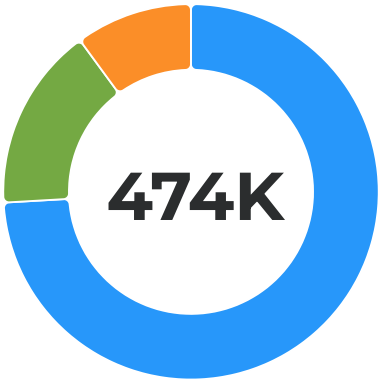
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$350,801**	74.08%
Supplies	**$75,100**	15.86%
Purch/Contr Services	**$47,640**	10.06%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$0	$0	$0	$0	$350,801	$350,801	
Regular Employees	$0	$0	$0	$0	$247,989	$247,989	
Health Insurance	$0	$0	$0	$0	$74,291	$74,291	
Life Insurance	$0	$0	$0	$0	$296	$296	
Social Security (FICA) contr	$0	$0	$0	$0	$23,486	$23,486	
Retirement Contributions	$0	$0	$0	$0	$4,739	$4,739	
Purch/Contr Services	$0	$0	$0	$30,040	$47,640	$17,600	58.6%
Professional/Contracted Srvcs	$0	$0	$0	$2,500	$3,000	$500	20.0%
Cleaning Services	$0	$0	$0	$3,000	$3,000	$0	0.0%
Disposal/Garbage Pick Up Svcs	$0	$0	$0	$5,040	$5,040	$0	0.0%
Repairs & Maint - Equipment	$0	$0	$0	$2,000	$2,100	$100	5.0%
Repairs & Maint - Buildings	$0	$0	$0	$2,000	$5,000	$3,000	150.0%
Grounds Maintenance	$0	$0	$0	$0	$8,000	$8,000	
Maintenance Agreements	$0	$0	$0	$3,000	$4,000	$1,000	33.3%
Postage	$0	$0	$0	$200	$200	$0	0.0%
Advertising	$0	$0	$0	$2,000	$1,000	-$1,000	-50.0%
Education & Training	$0	$0	$0	$0	$1,000	$1,000	
Contract Labor	$0	$0	$0	$0	$5,000	$5,000	
Other Contracted Services	$0	$0	$0	$10,000	$10,000	$0	0.0%
Credit Card Fees	$0	$0	$0	$300	$300	$0	0.0%
Supplies	$0	$0	$114	$55,000	$75,100	$20,100	36.5%
Gen Operating Supplies & Mats	$0	$0	$0	$5,000	$5,000	$0	0.0%
Program Supplies	$0	$0	$0	$3,000	$3,000	$0	0.0%

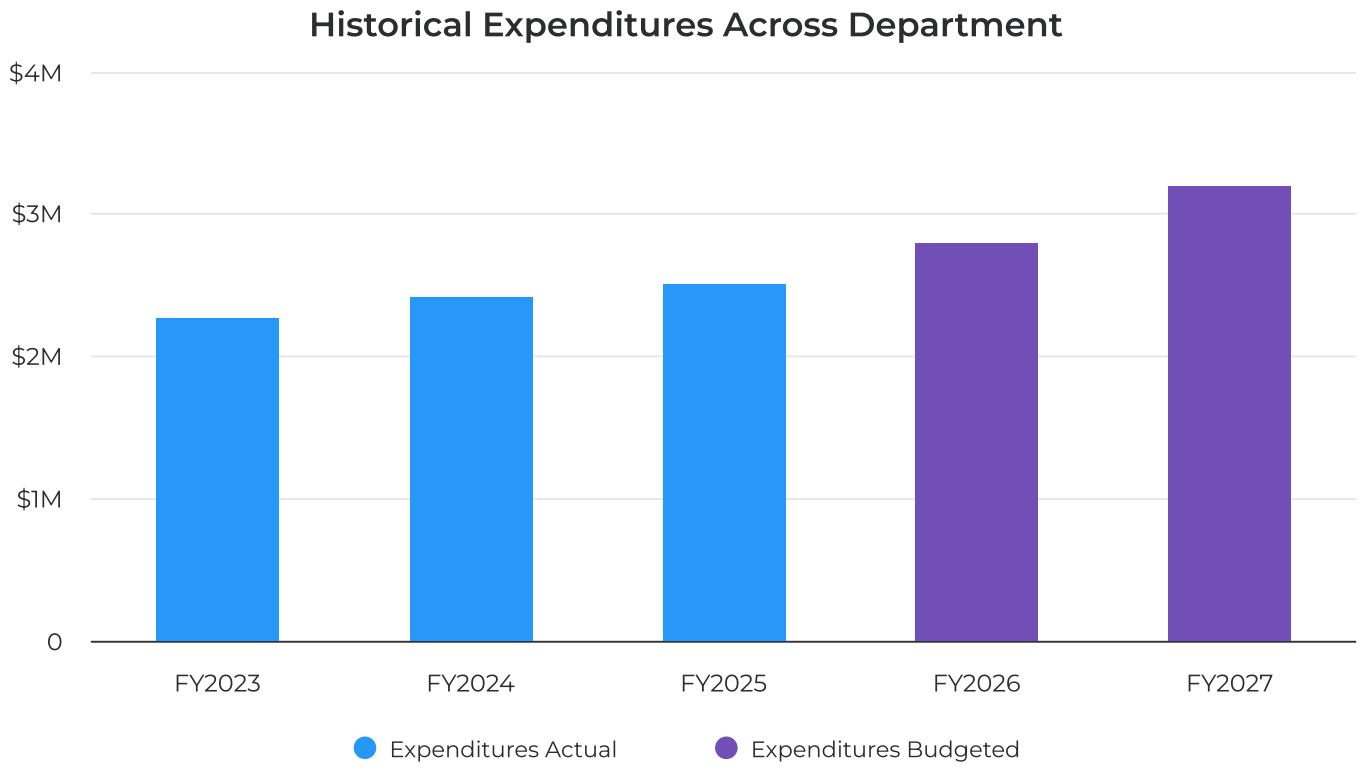
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Energy - Water/Sewerage	$0	$0	$0	$0	$3,600	$3,600	
Energy - Natural Gas	$0	$0	$0	$0	$7,500	$7,500	
Energy - Electricity	$0	$0	$114	$0	$6,000	$6,000	
Food	$0	$0	$0	$36,000	$42,000	$6,000	16.7%
Small Equipment<$5,000	$0	$0	$0	$5,000	$5,000	$0	0.0%
Cleaning Supplies	$0	$0	$0	$3,000	$3,000	$0	0.0%
Uniforms	$0	$0	$0	$3,000	$0	-$3,000	-100.0%
Total Expenditures	**$0**	**$0**	**$114**	**$85,040**	**$473,541**	**$388,501**	**456.8%**

Recreation (61100)

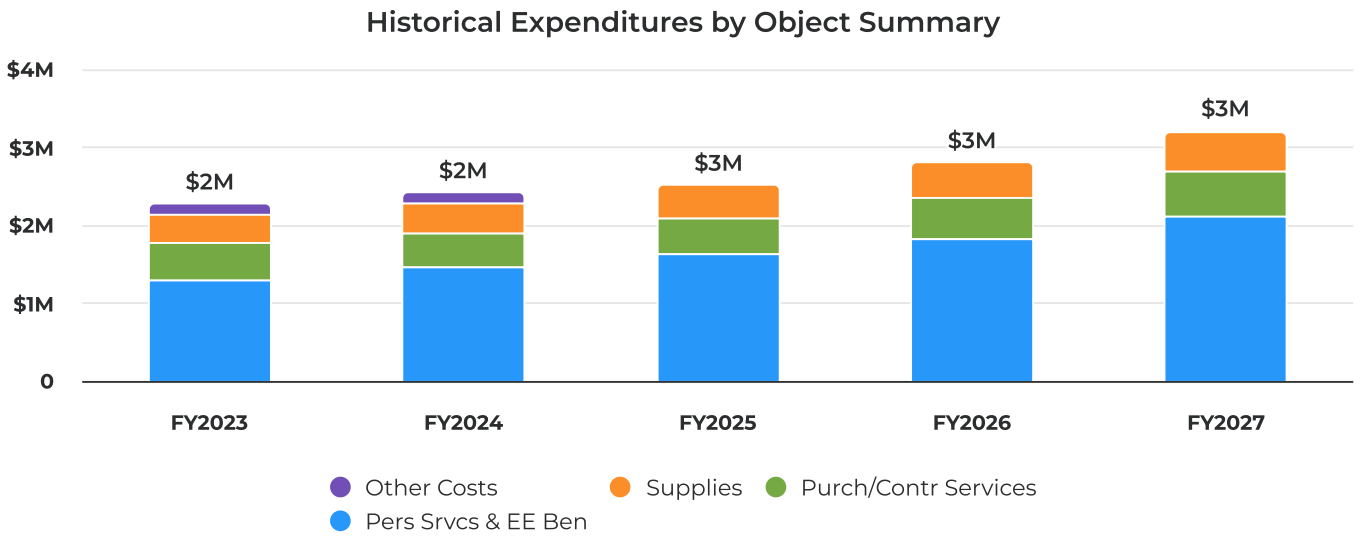
Mission Statement

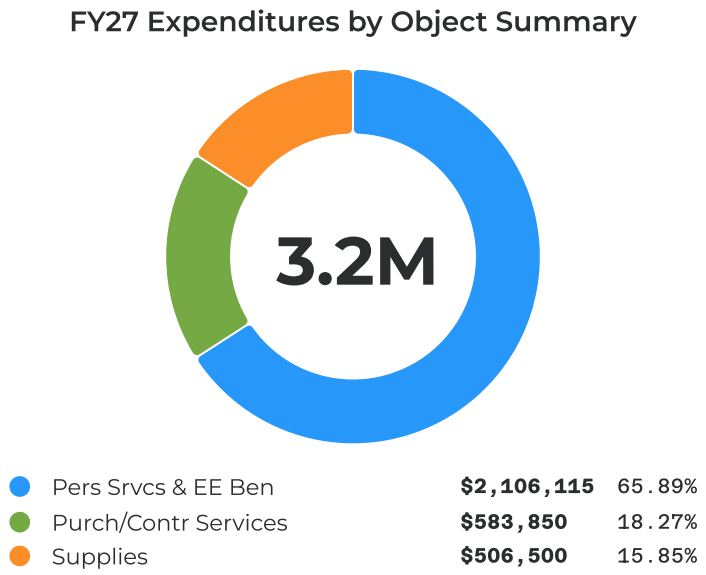
The mission of the Newton County Parks and Recreation is to provide the use of recreation in generating an exciting, dynamic quality of life by providing the highest quality facilities and programs to meet the ever changing needs and the physical, social, and emotional interest of individuals of all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

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,291,710	$1,465,061	$1,632,934	$1,813,674	$2,106,115	$292,441	16.1%
Regular Employees	$989,938	$1,147,575	$1,281,145	$1,389,112	$1,478,738	$89,626	6.5%
Overtime	$619	$3,444	$1,140	$0	$0	$0	0.0%
Health Insurance	$181,348	$175,734	$198,274	$261,543	$452,444	$190,901	73.0%
Life Insurance	$1,357	$1,400	$1,499	$1,576	$1,808	$232	14.7%
Social Security (FICA) contr	$72,698	$85,427	$95,031	$96,459	$104,878	$8,419	8.7%
Retirement Contributions	$45,897	$51,481	$55,844	$64,984	$68,247	$3,263	5.0%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$477,518	$428,256	$440,830	$539,850	$583,850	$44,000	8.2%
Professional/Contracted Srvcs	$0	$1,135	$0	$5,000	$5,000	$0	0.0%

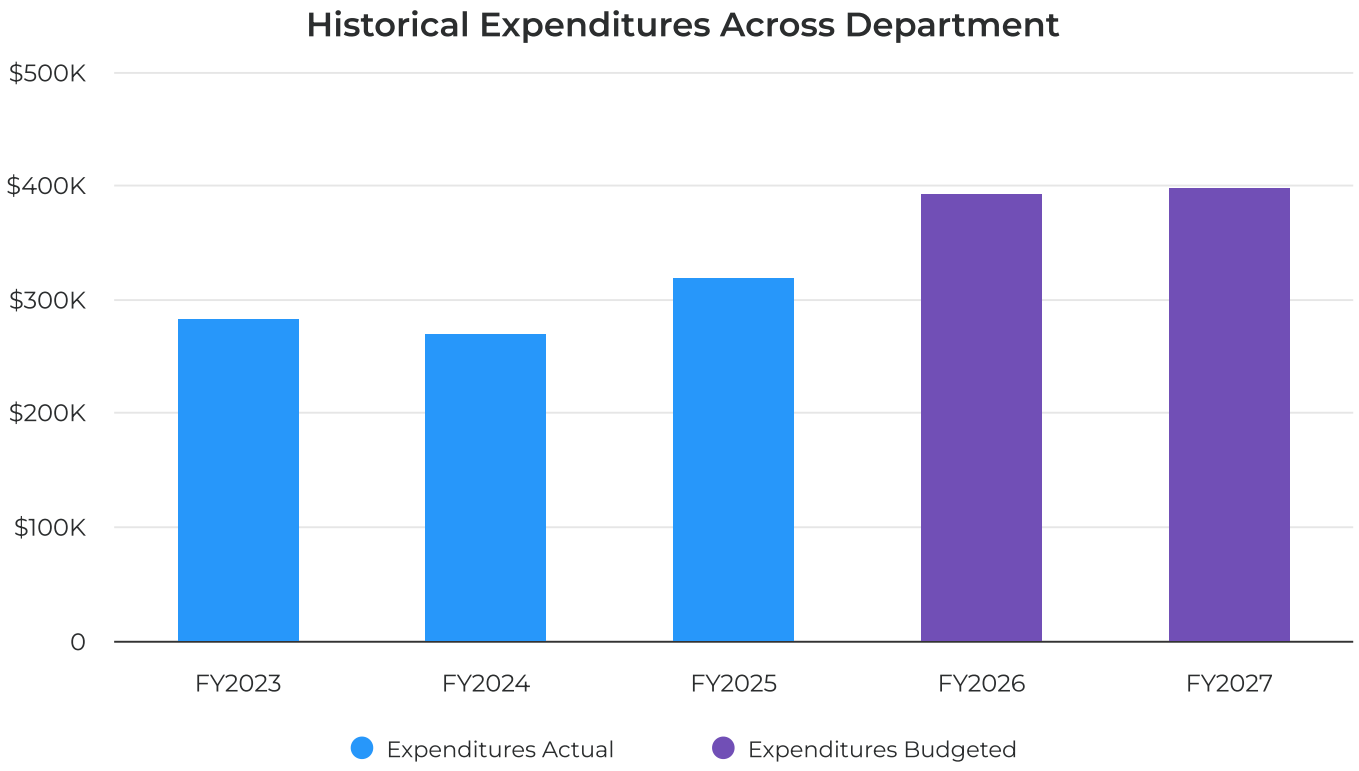
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Cleaning Services	$1,114	$1,466	$2,048	$3,000	$4,500	$1,500	50.0%
Disposal/Garbage Pick Up Svcs	$16,929	$21,879	$28,400	$25,000	$40,000	$15,000	60.0%
Repairs & Maint - Equipment	$17,958	$9,361	$10,903	$15,000	$17,500	$2,500	16.7%
Repairs & Maint-Vehicles	$2,830	$1,173	$2,467	$7,500	$8,000	$500	6.7%
Repairs & Maint - Buildings	$128,406	$119,472	$126,039	$150,000	$175,000	$25,000	16.7%
Grounds Maintenance	$214,293	$196,184	$174,122	$220,000	$220,000	$0	0.0%
Security Maintenance	$450	$450	$950	$2,000	$2,500	$500	25.0%
Maintenance Agreements	$6,261	$4,968	$7,592	$7,000	$7,000	$0	0.0%
Rental of Equipment & Vehicles	$9,617	$2,474	$3,180	$12,450	$12,450	$0	0.0%
Telephone/Pagers/Mobile	$10,801	$11,701	$14,402	$14,400	$14,400	$0	0.0%
Postage	$151	$144	$154	$1,000	$500	-$500	-50.0%
Advertising	$20,029	$11,672	$21,246	$15,000	$15,000	$0	0.0%
Travel - Meals/Hotel/Mileage	$3,262	$266	$230	$4,000	$5,000	$1,000	25.0%
Dues & Fees	$10,747	$15,343	$19,220	$20,000	$20,000	$0	0.0%
Education & Training	$1,248	$515	$0	$3,500	$2,000	-$1,500	-42.9%
Contract Labor	$14,776	$8,185	$7,356	$15,000	$10,000	-$5,000	-33.3%
Other Contracted Services	$14,868	$18,297	$18,174	$15,000	$20,000	$5,000	33.3%
Credit Card Fees	$3,778	$3,572	$4,348	$5,000	$5,000	$0	0.0%
Supplies	$361,853	$385,437	$438,994	$449,000	$506,500	$57,500	12.8%
Gen Operating Supplies & Mats	$36,951	$52,172	$33,763	$45,000	$45,000	$0	0.0%
Tires & Tubes	$220	$412	$978	$1,000	$1,000	$0	0.0%
Event Supplies	$14,406	$29,411	$26,365	$25,000	$25,000	$0	0.0%
Energy - Water/Sewerage	$27,490	$23,233	$59,970	$50,000	$70,000	$20,000	40.0%
Energy - Natural Gas	$8,741	$5,700	$8,374	$10,000	$15,000	$5,000	50.0%
Energy - Electricity	$205,780	$211,870	$236,415	$225,000	$250,000	$25,000	11.1%
Gasoline/Diesel	$27,034	$30,533	$26,113	$35,000	$35,000	$0	0.0%
Small Equipment<$5,000	$7,758	$5,482	$11,648	$10,000	$10,000	$0	0.0%
Other Supplies/Parts	$3,589	$886	$1,573	$5,500	$5,500	$0	0.0%
Cleaning Supplies	$23,981	$20,947	$29,320	$35,000	$40,000	$5,000	14.3%
Uniforms	$5,902	$4,790	$4,476	$7,500	$10,000	$2,500	33.3%
Other Costs	$137,315	$136,387	$0	$0	$0	$0	0.0%
Intergovt Expense - Covington	$137,315	$136,387	$0	$0	$0	$0	0.0%
Total Expenditures	**$2,268,395**	**$2,415,141**	**$2,512,759**	**$2,802,524**	**$3,196,465**	**$393,941**	**14.1%**

Participant Recreation (61200)

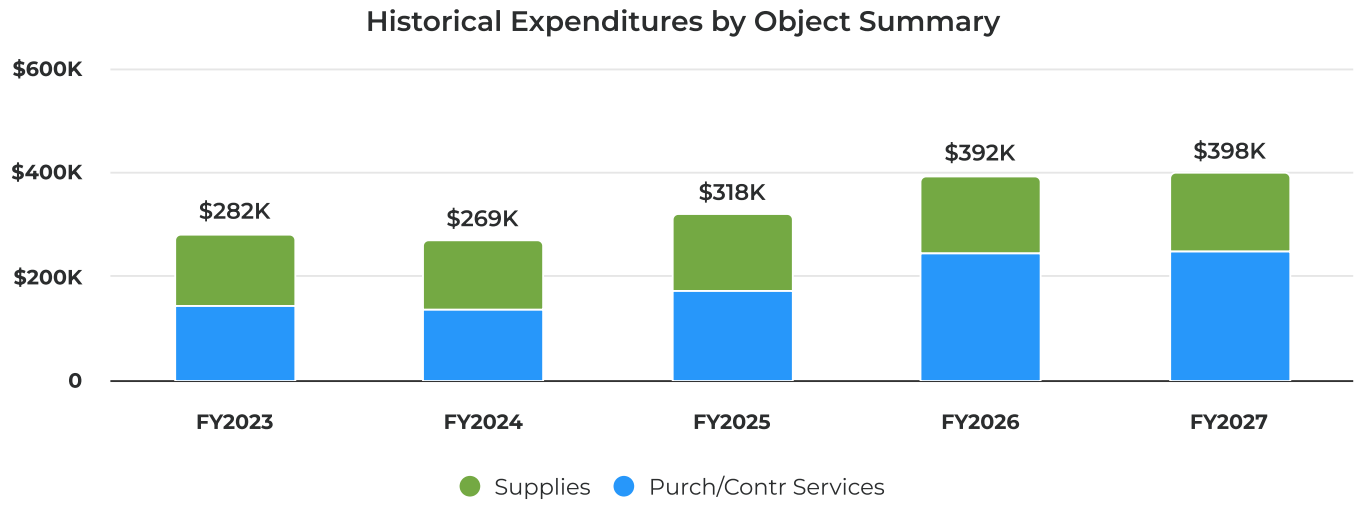
Mission Statement

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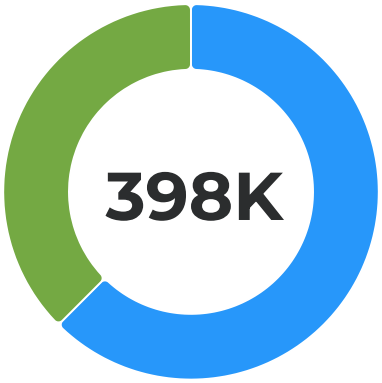
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Purch/Contr Services	**$248,400**	62.47%
Supplies	**$149,200**	37.53%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$142,417	$134,821	$171,341	$243,000	$248,400	$5,400	2.2%
Grounds Maintenance	$855	$0	$0	$10,000	$10,000	$0	0.0%
Maintenance Agreements	$8,134	$7,580	$7,959	$0	$10,400	$10,400	
Rental of Equipment & Vehicles	$4,210	$368	$582	$5,000	$2,500	-$2,500	-50.0%
General Liability	$8,026	$12,653	$11,852	$15,000	$17,500	$2,500	16.7%
Advertising	$3,521	$6,577	$11,949	$10,000	$10,000	$0	0.0%
Travel - Meals/Hotel/Mileage	$5,625	$4,641	$574	$7,500	$2,500	-$5,000	-66.7%
Contract Labor	$106,164	$100,468	$132,698	$178,000	$178,000	$0	0.0%
Other Contracted Services	$5,883	$2,535	$5,727	$17,500	$17,500	$0	0.0%
Supplies	$139,445	$134,068	$147,017	$149,200	$149,200	$0	0.0%
Gen Operating Supplies & Mats	$44,137	$44,058	$64,446	$74,200	$74,200	$0	0.0%
Uniforms	$95,308	$90,010	$82,571	$75,000	$75,000	$0	0.0%
Total Expenditures	**$281,862**	**$268,890**	**$318,358**	**$392,200**	**$397,600**	**$5,400**	**1.4%**

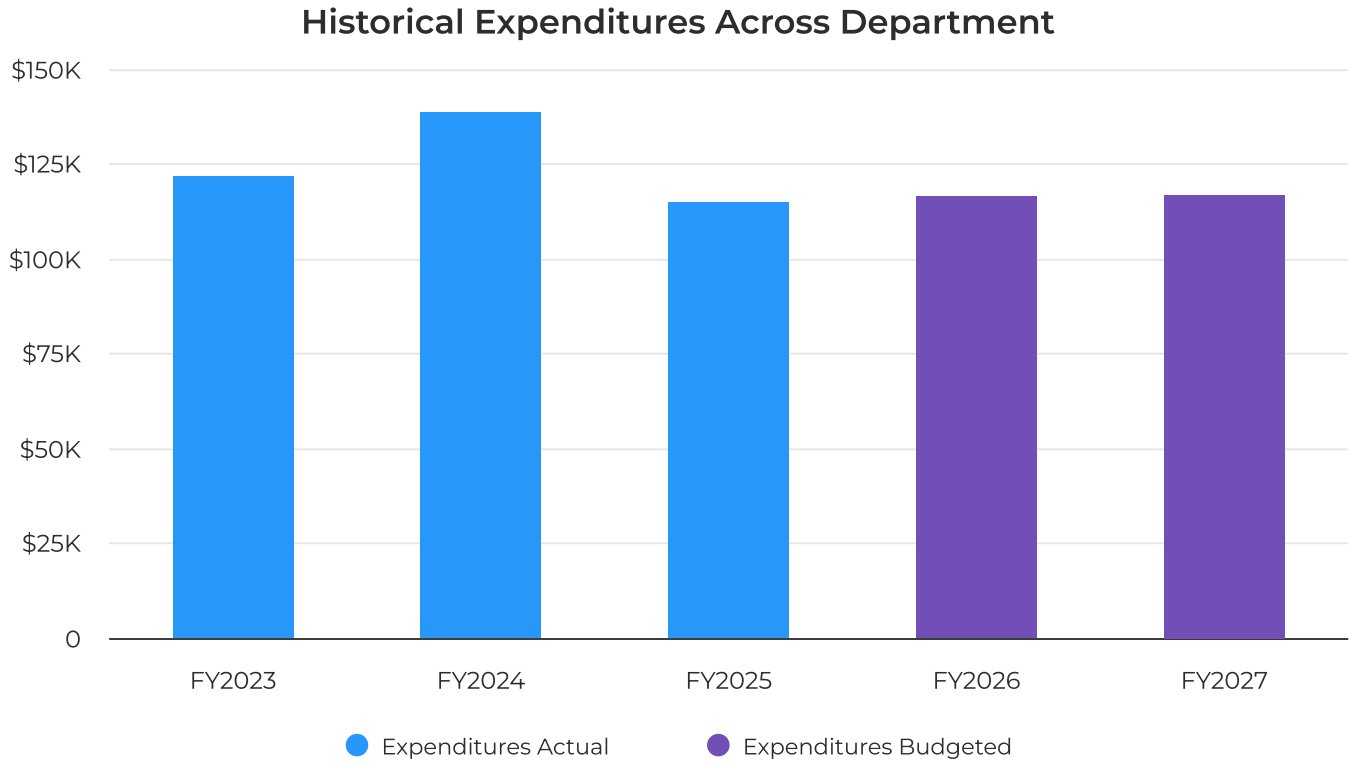
Agricultural Resources (71300)

Mission Statement

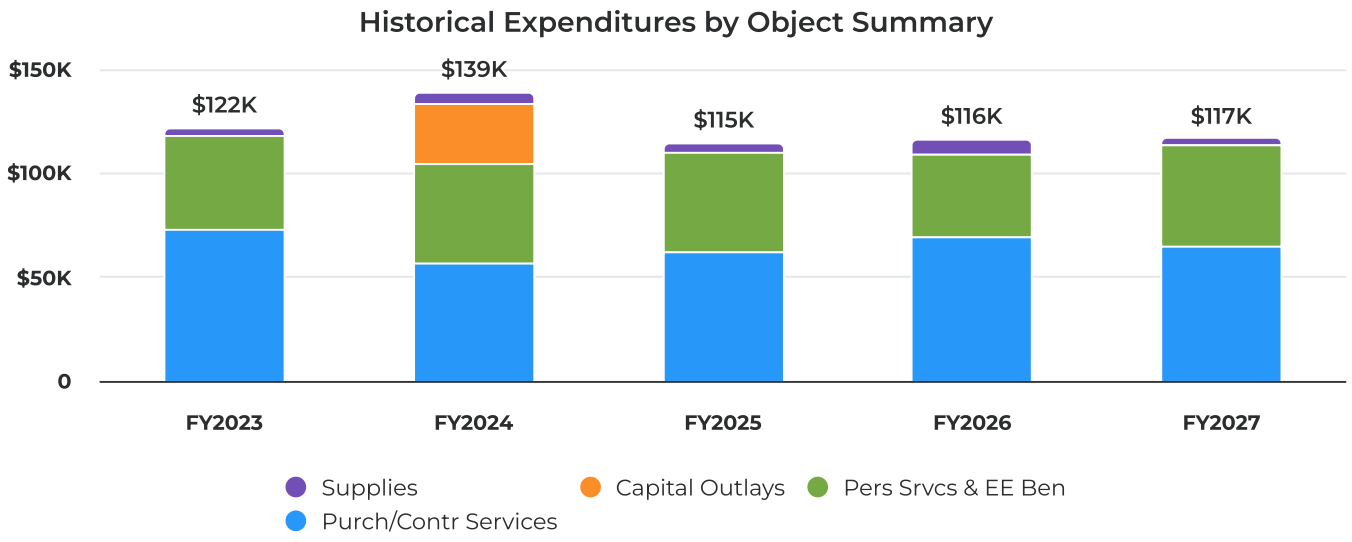
The Newton County Cooperative Extension delivers lifelong learning across Newton through science-based programs and education in agriculture and the environment, family well-being, and 4-H youth. University of Georgia Cooperative Extension faculty and staff are tackling some of the state's and world's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

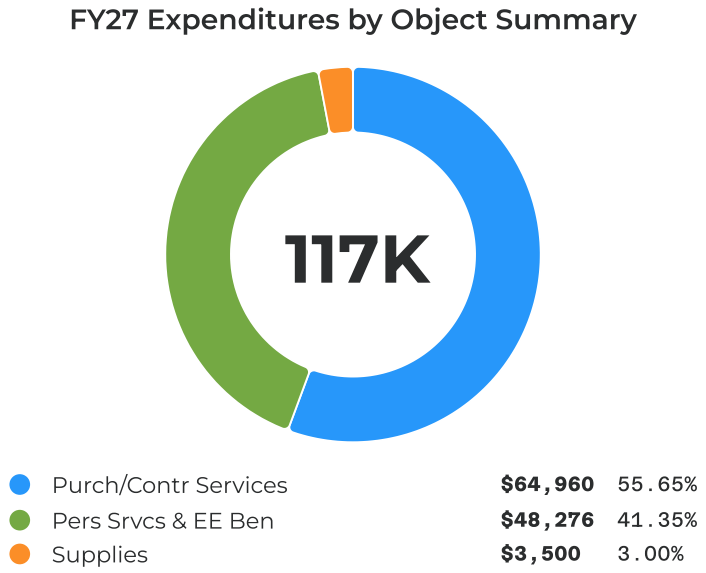
We deliver programs through three main program areas: Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development. For over 100 years, the University of Georgia Cooperative Extension has provided free, reliable, research-based information based on the latest scientific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

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$45,891	$47,726	$47,582	$39,955	$48,276	$8,321	20.8%
Regular Employees	$35,956	$37,394	$37,046	$31,109	$37,259	$6,150	19.8%
Social Security (FICA) contr	$2,751	$2,861	$2,834	$2,381	$2,853	$472	19.8%
Retirement Contributions	$7,184	$7,471	$7,702	$6,465	$8,164	$1,699	26.3%
Purch/Contr Services	$72,446	$56,738	$61,831	$68,960	$64,960	-$4,000	-5.8%
Maintenance Agreements	$1,451	$2,232	$3,203	$3,000	$3,000	$0	0.0%
Rental of Equipment & Vehicles	$2,329	$2,329	$1,778	$2,500	$2,500	$0	0.0%
Telephone/Pagers/Mobile	$940	$986	$863	$960	$960	$0	0.0%

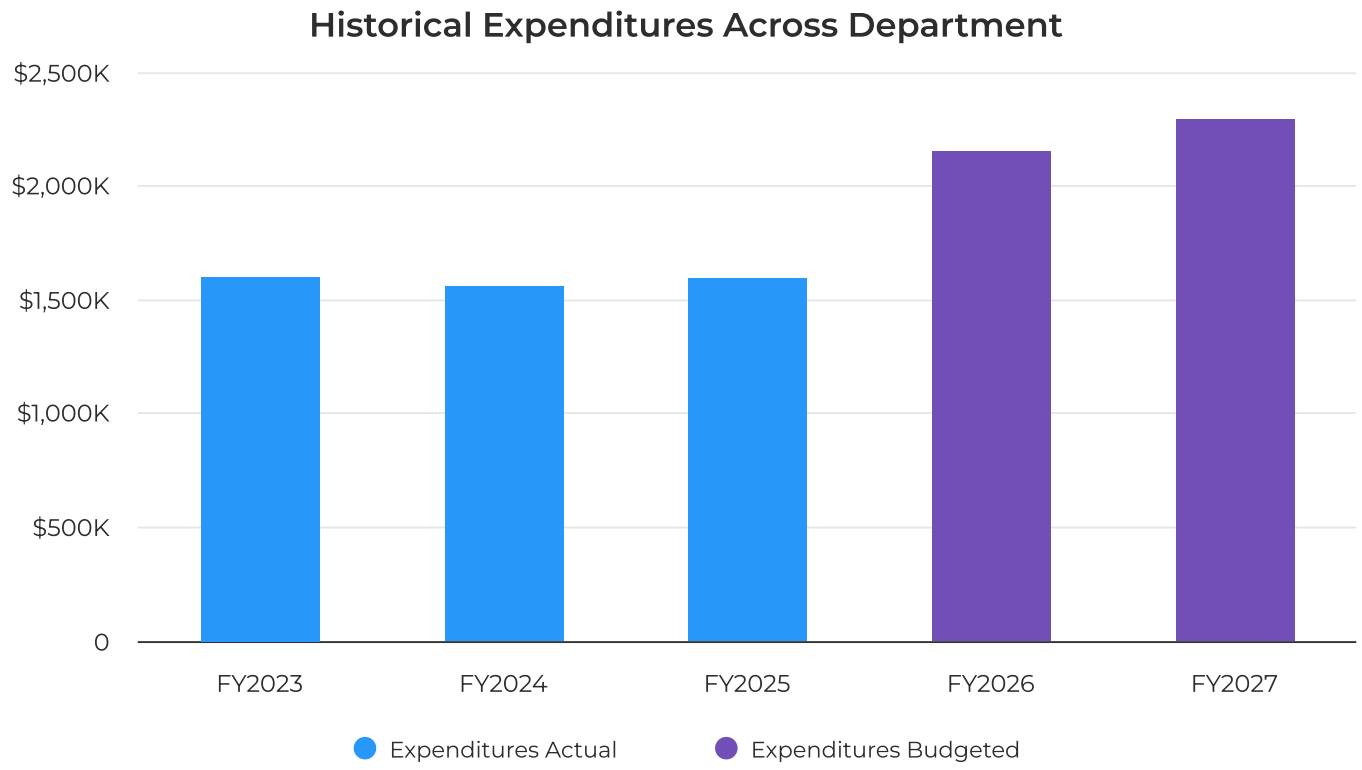
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Travel Meals Lodging Mileage	$8,150	$7,715	$8,912	$7,500	$7,500	$0	0.0%
Dues & Fees	$1,046	$1,879	$531	$1,000	$1,000	$0	0.0%
Education & Training	$1,340	$602	$1,290	$2,000	$2,000	$0	0.0%
Other Contracted Services	$57,191	$40,995	$45,253	$52,000	$48,000	-$4,000	-7.7%
Supplies	$3,381	$5,242	$5,266	$7,200	$3,500	-$3,700	-51.4%
Gen Operating Supplies & Mats	$2,767	$3,924	$2,714	$2,000	$1,000	-$1,000	-50.0%
Gasoline/Diesel	$32	$332	$1,607	$4,200	$1,500	-$2,700	-64.3%
Small Equipment < $5,000	$582	$986	$945	$1,000	$1,000	$0	0.0%
Capital Outlays	$0	$29,000	$0	$0	$0	$0	0.0%
Vehicles	$0	$29,000	$0	$0	$0	$0	0.0%
Total Expenditures	**$121,717**	**$138,706**	**$114,678**	**$116,115**	**$116,736**	**$621**	**0.5%**

Development Services (74100)

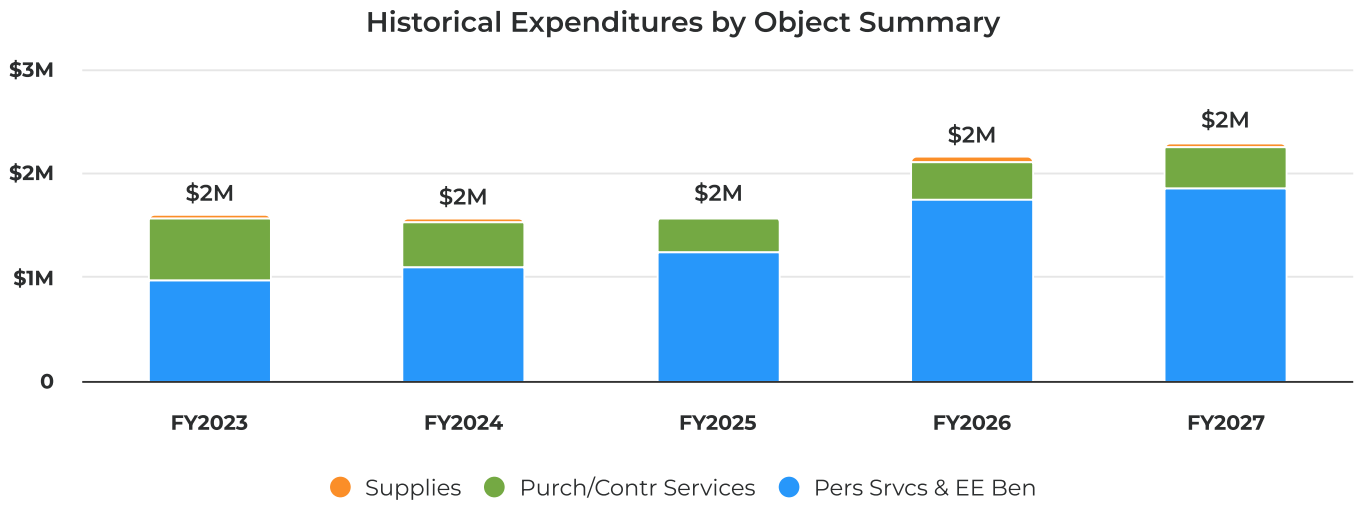
Mission Statement

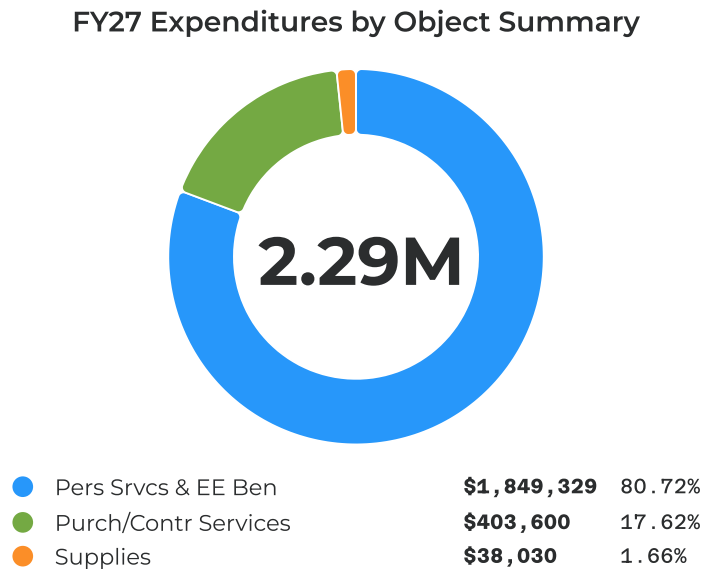
The mission of the Development Services Department is to improve the quality of life by planning the natural and built environments for current and future generations by assisting all patrons with prompt and courteous customer service with a commitment to community values, ecological principles for protection 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.

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

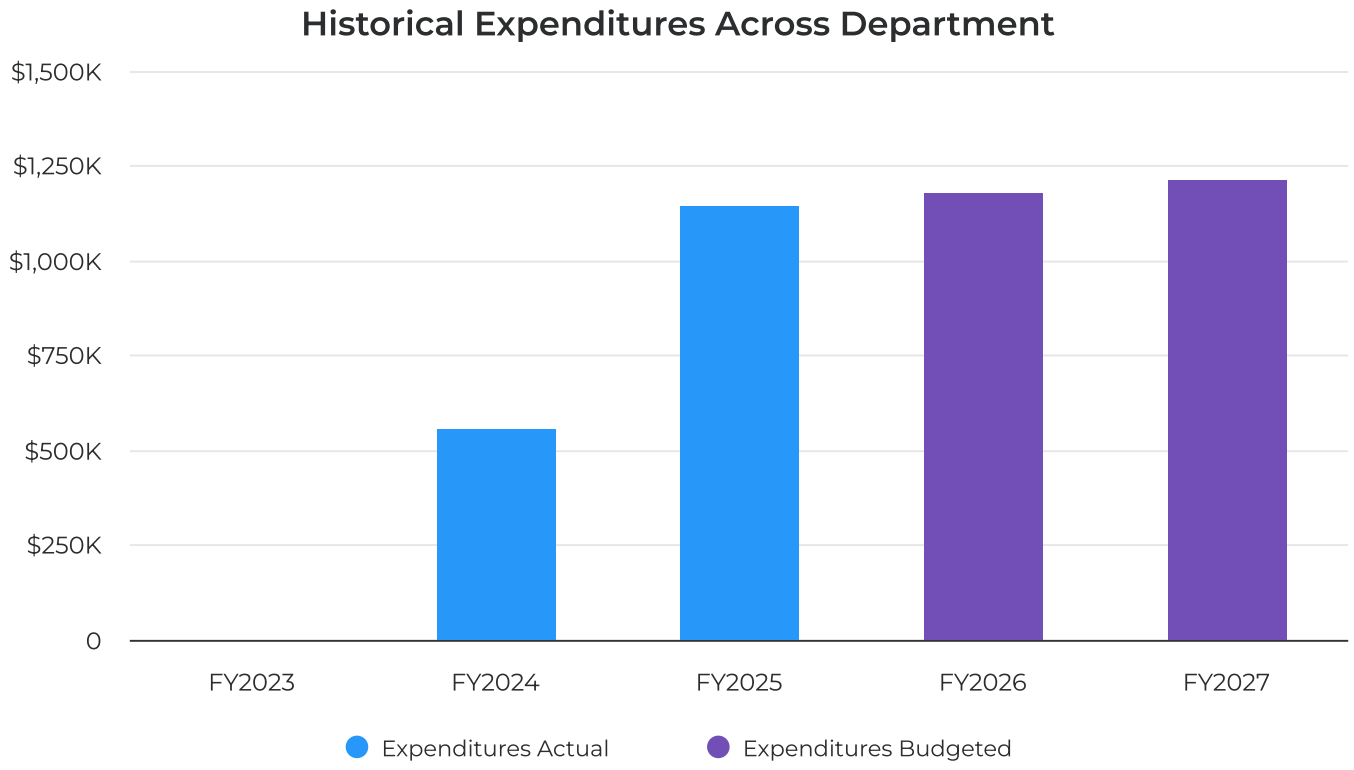
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$972,051	$1,091,417	$1,244,108	$1,744,363	$1,849,329	$104,966	6.0%
Regular Employees	$782,856	$846,796	$989,766	$1,274,226	$1,327,712	$53,486	4.2%
Overtime	$688	$0	$1,359	$0	$0	$0	0.0%
Health Insurance	$87,810	$79,586	$127,972	$305,950	$357,628	$51,678	16.9%
Life Insurance	$1,340	$1,311	$1,392	$1,756	$1,771	$15	0.9%
Social Security (FICA) contr	$58,020	$66,990	$72,615	$90,878	$91,465	$587	0.6%
Retirement Contributions	$41,484	$45,734	$51,004	$71,553	$70,753	-$800	-1.1%
Other Employee Benefits	$0	$51,000	$0	$0	$0	$0	0.0%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$583,231	$429,822	$318,079	$362,100	$403,600	$41,500	11.5%
Professional/Contracted Srvcs	$486,157	$323,212	$213,536	$225,000	$265,000	$40,000	17.8%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Maintenance Agreements	$56,575	$59,735	$63,096	$70,000	$70,000	$0	0.0%
Rental of Equipment & Vehicles	$2,042	$0	$0	$5,000	$8,500	$3,500	70.0%
Telephone/Pagers/Mobile	$11,569	$13,276	$10,875	$15,000	$14,000	-$1,000	-6.7%
Postage	$2,650	$2,688	$2,566	$3,600	$3,600	$0	0.0%
Advertising	$1,680	$1,725	$1,770	$4,000	$4,000	$0	0.0%
Printing & Binding	$5,566	$3,228	$1,856	$7,000	$5,000	-$2,000	-28.6%
Travel Meals Lodging Mileage	$7,777	$11,689	$8,215	$13,000	$14,000	$1,000	7.7%
Dues & Fees	$1,497	$2,055	$1,076	$3,500	$3,500	$0	0.0%
Education & Training	$7,395	$11,812	$14,893	$16,000	$16,000	$0	0.0%
Credit Card Fees	$324	$402	$198	$0	$0	$0	0.0%
Supplies	$43,897	$35,459	$26,564	$48,000	$38,030	-$9,970	-20.8%
Gen Operating Supplies & Mats	$4,582	$4,524	$6,042	$8,000	$8,500	$500	6.3%
Tags & Titles	$0	$0	$0	$0	$30	$30	
Gasoline/Diesel	$24,230	$20,307	$17,380	$25,000	$20,000	-$5,000	-20.0%
Food	$0	$0	$0	$0	$500	$500	
Books & Periodicals	$600	$230	$657	$1,500	$1,500	$0	0.0%
Small Equipment < $5,000	$8,520	$5,235	$734	$6,000	$2,000	-$4,000	-66.7%
Uniforms	$5,964	$5,164	$1,750	$7,500	$5,500	-$2,000	-26.7%
Total Expenditures	**$1,599,178**	**$1,556,698**	**$1,588,751**	**$2,154,463**	**$2,290,959**	**$136,496**	**6.3%**

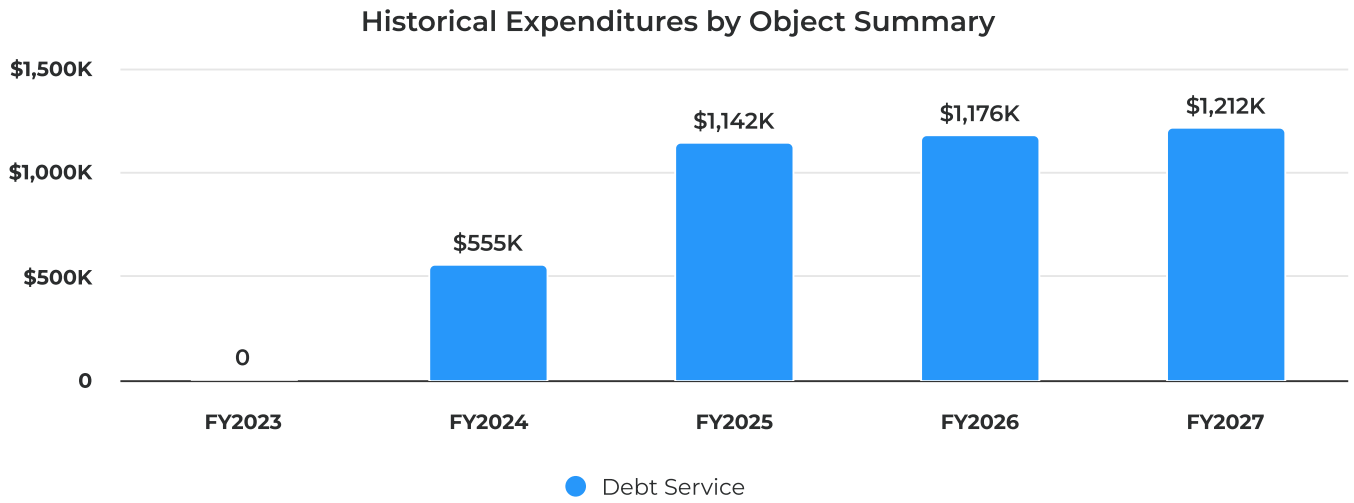
Debt Services (80000)

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

Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Debt Service **$1,211,792** 100.00%

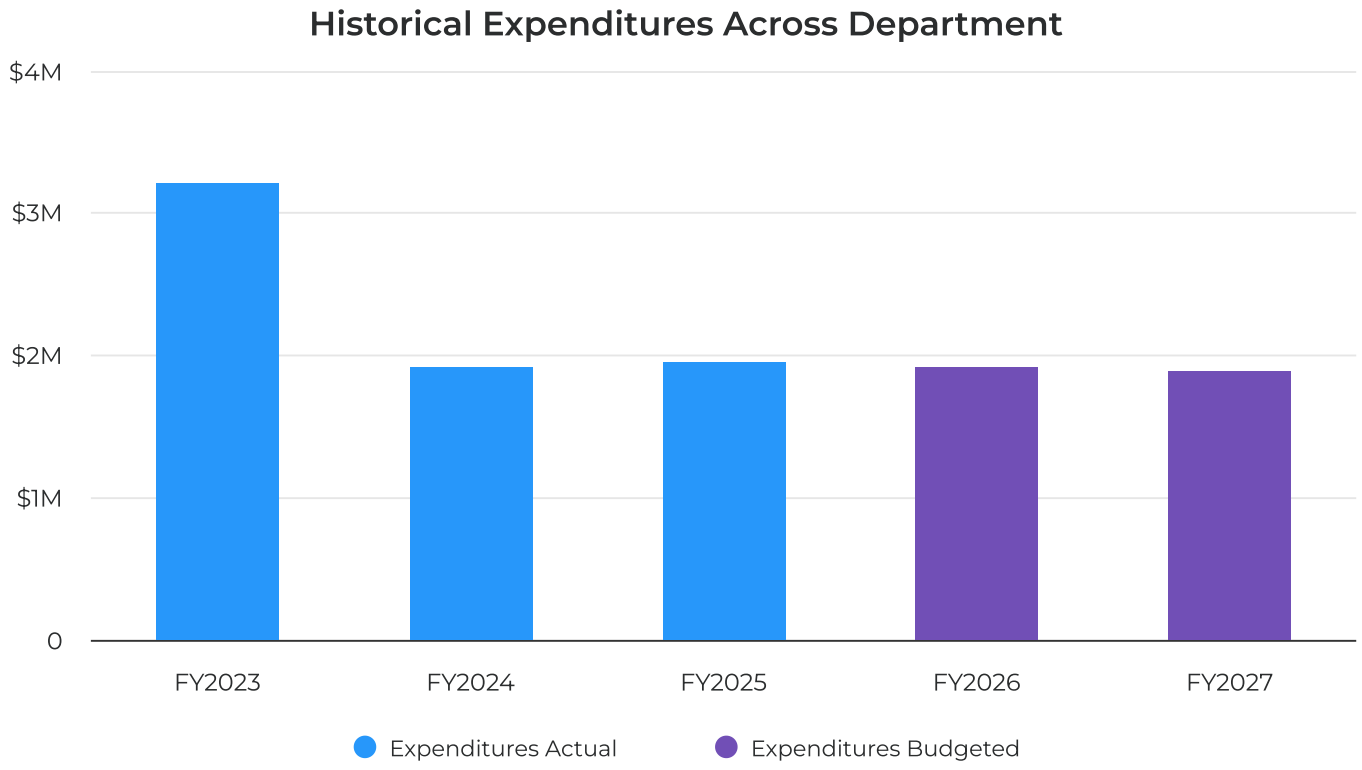
Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Debt Service	$0	$555,043	$1,142,422	$1,176,293	$1,211,792	$35,499	3.0%
Principal - Notes Payable	$0	$411,913	$873,075	$930,817	$991,762	$60,945	6.5%
Interest - Notes Payable	$0	$143,130	$269,347	$245,476	$220,030	-$25,446	-10.4%
Total Expenditures	**$0**	**$555,043**	**$1,142,422**	**$1,176,293**	**$1,211,792**	**$35,499**	**3.0%**

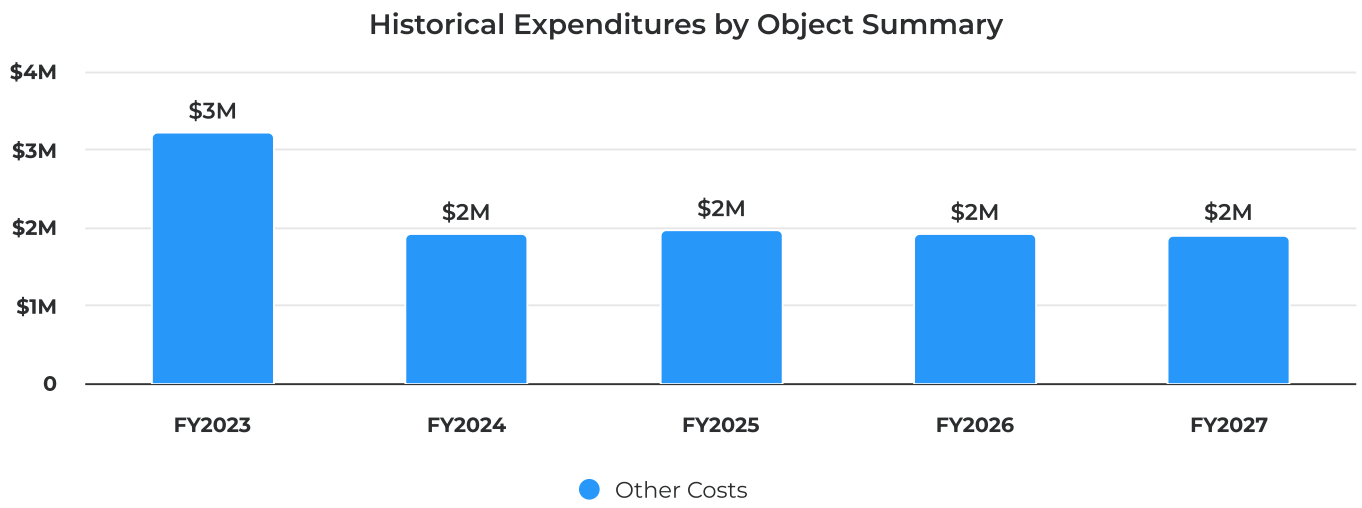
Payments to Outside Agencies (90000)

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

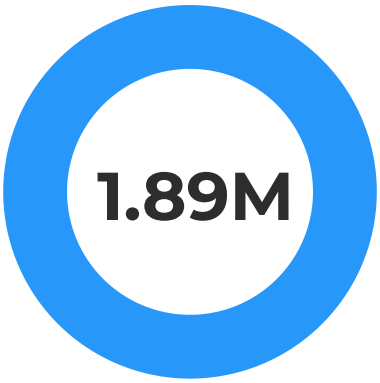
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Other Costs **$1,892,554** 100.00%

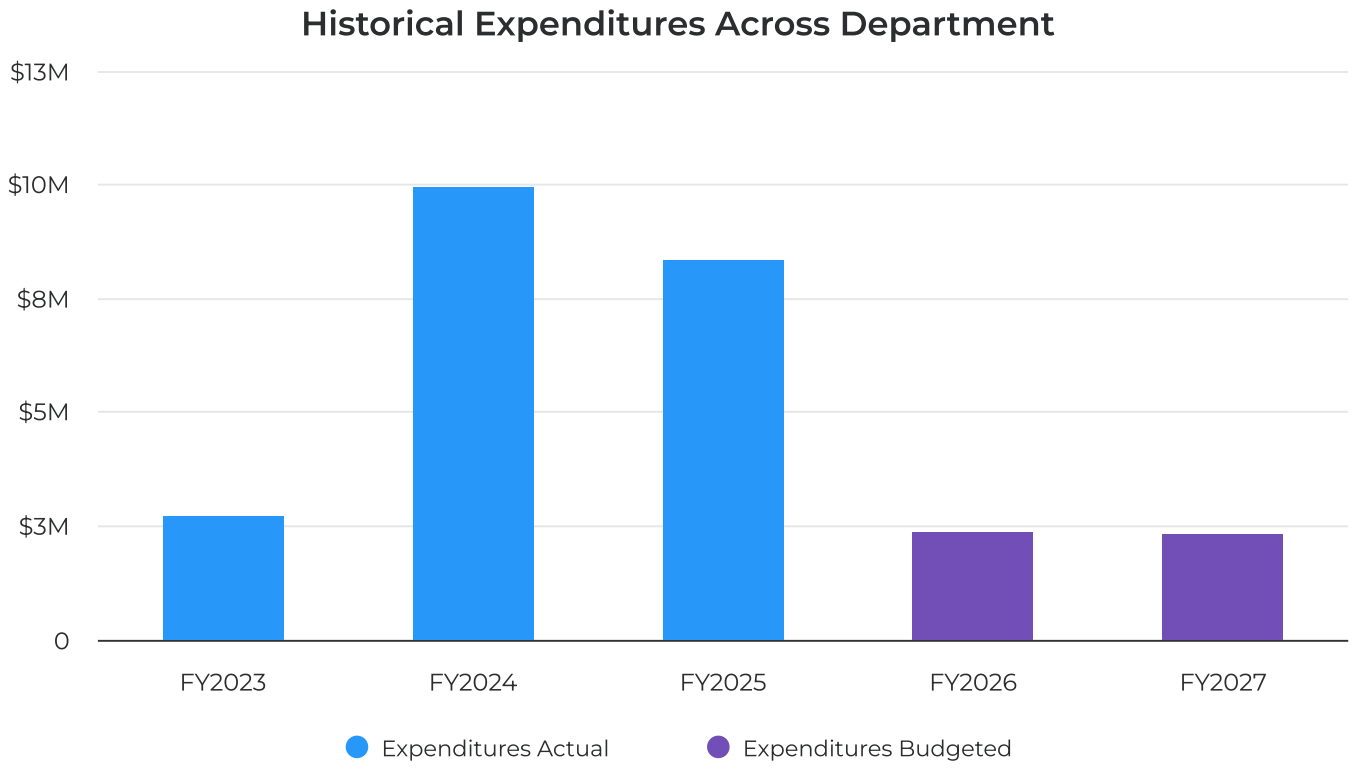
Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Costs	$3,210,964	$1,910,984	$1,956,377	$1,910,984	$1,892,554	-$18,430	-1.0%
Newton Co DFACS	$109,619	$109,619	$109,619	$109,619	$109,619	$0	0.0%
Newton Co Library	$916,452	$916,452	$916,452	$916,452	$916,452	$0	0.0%
Newton Medical Center	$1,100,000	$0	$0	$0	$0	$0	0.0%
View Point Health	$234,320	$234,320	$234,320	$234,320	$234,320	$0	0.0%
Newton Co Health Department	$187,550	$187,550	$187,550	$187,550	$187,550	$0	0.0%
Newton Co Economic Development	$350,000	$350,000	$350,000	$350,000	$350,000	$0	0.0%
Alcovy CASA	$15,666	$15,666	$15,666	$15,666	$15,666	$0	0.0%
Head Start - McIntosh Tr RDC	$4,147	$4,147	$4,147	$4,147	$4,147	$0	0.0%
NC Community Partnership	$18,430	$18,430	$13,823	$18,430	$0	-$18,430	-100.0%
Hwy 278 CID	$30,000	$30,000	$30,000	$30,000	$30,000	$0	0.0%
Washington Street Center	$44,800	$44,800	$44,800	$44,800	$44,800	$0	0.0%
Nelson Hts Community Center	$7,035	$0	$0	$0	$0	$0	0.0%
Other Appropriations	$192,946	$0	$50,000	$0	$0	$0	0.0%
Total Expenditures	**$3,210,964**	**$1,910,984**	**$1,956,377**	**$1,910,984**	**$1,892,554**	**-$18,430**	**-1.0%**

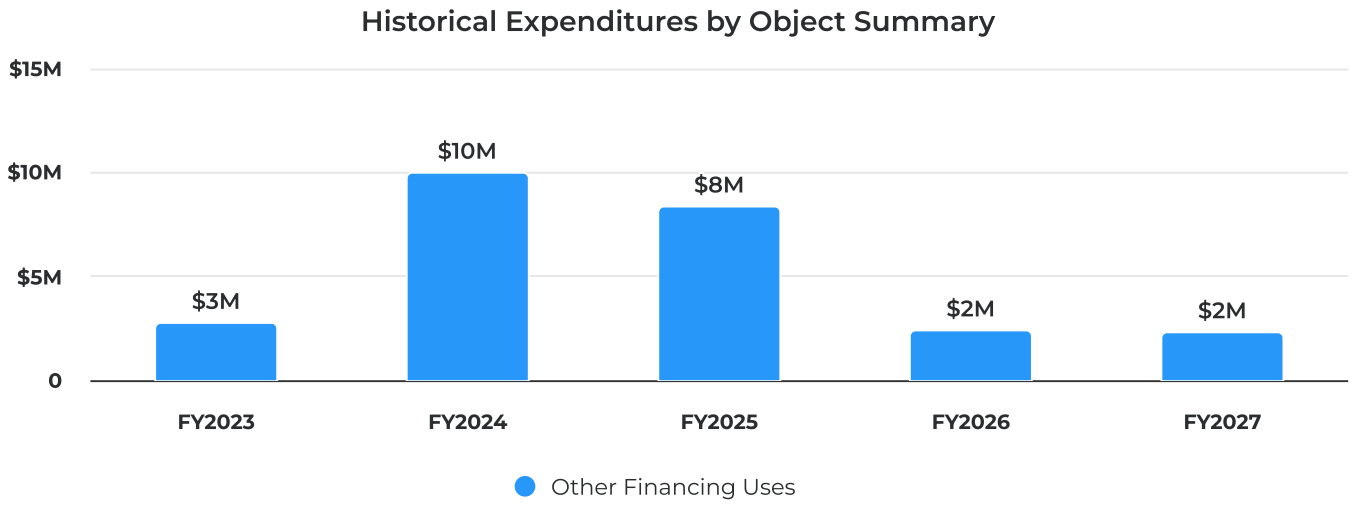
Other Financing Sources (90002)

This department accounts for transfers made to other county funds.

Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Other Financing Uses **$2,293,400** 100.00%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Financing Uses	$2,726,799	$9,945,701	$8,328,773	$2,355,039	$2,293,400	-$61,639	-2.6%
Oper Trsfr Out To E-911	$1,502,457	$1,676,979	$700,000	$1,000,000	$1,000,000	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	-$4,885	$100,000	$100,000	$0	0.0%
Oper Trsfr Out To Grant Fund	$94,000	$75,000	$17,698	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$455	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$16,275	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$63	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$32,548	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$12,594	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$40,842	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$9,428	-$41	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$12,628	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$7,601	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$22,041	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	$8,500	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$15,740	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$12,604	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$29,654	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$8,168	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$3,067	$0	$0	$0	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Oper Trsfr Out To Grant Fund	$0	$0	$49,051	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$55,101	$20,000	-$35,101	-63.7%
Oper Trsfr Out To Grant Fund	$0	$0	$37,122	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	$13,314	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	$54,017	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	$8,556	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	$16,237	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$40,000	$0	-$40,000	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$15,327	$11,183	$0	-$11,183	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$1,668	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$2,500	$0	-$2,500	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$10,000	$0	-$10,000	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$54,964	$0	-$54,964	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$12,396	$0	-$12,396	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$55,736	$0	-$55,736	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$21,796	$0	-$21,796	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$13,034	$0	-$13,034	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$25,000	$0	-$25,000	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$38,356	$0	-$38,356	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$21,299	$0	-$21,299	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$2,500	$0	-$2,500	-100.0%
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$62,225	$62,225	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$73,000	$73,000	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$17,306	$17,306	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$14,356	$14,356	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$75,999	$75,999	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$100,000	$100,000	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$79,610	$79,610	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$79,610	$79,610	

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$11,500	$11,500	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$2,500	$2,500	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$2,000	$2,000	
Oper Trsfr Out To Grant Fund	$0	$0	$0	$0	$10,000	$10,000	
Oper Trsfr Out To Grant Fund	$28,057	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Grant Fund	$3,508	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Cap Imp	$0	$6,496,500	$55,970	$245,000	$0	-$245,000	-100.0%
Oper Trsfr Out to FEMA	$6,520	$0	$0	$0	$0	$0	0.0%
Oper Trsfr Out to FEMA	$86,381	$0	$0	$0	$0	$0	0.0%
Oper Trnsfr Out to 23 SPLOST	$0	$400,000	$6,507,090	$0	$0	$0	0.0%
Oper Trsfr Out To 11 SPLOST	$0	$350,000	$0	$0	$0	$0	0.0%
Oper Trsfr Out To Solid Waste	$648,859	$645,354	$646,074	$646,174	$645,294	-$880	-0.1%
Oper Trsfr Out To Gaither's	$232,184	$70,665	$70,665	$0	$0	$0	0.0%
Oper Trsfr Out To Factory Shls	$0	$132,369	$132,369	$0	$0	$0	0.0%
Total Expenditures	**$2,726,799**	**$9,945,701**	**$8,328,773**	**$2,355,039**	**$2,293,400**	**-$61,639**	**-2.6%**

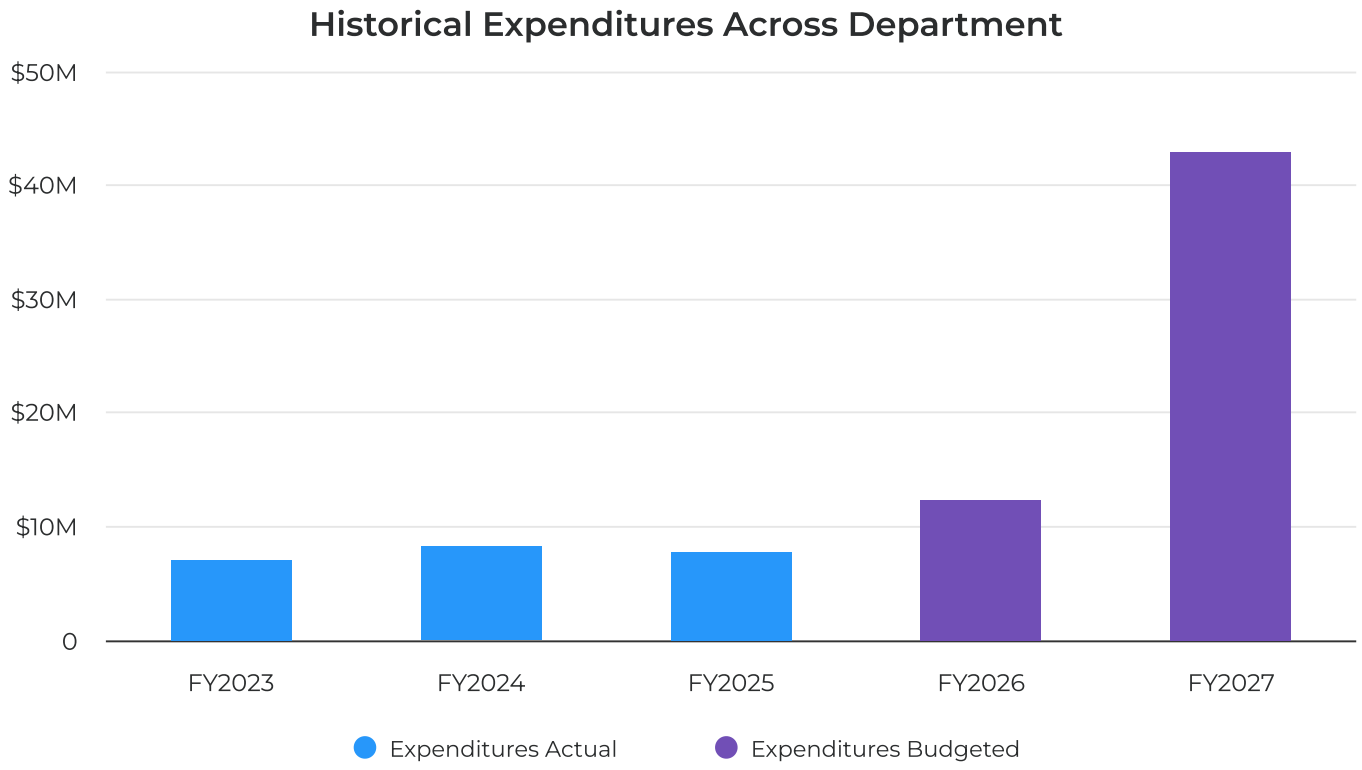
Cornish Creek (44210)

Mission Statement

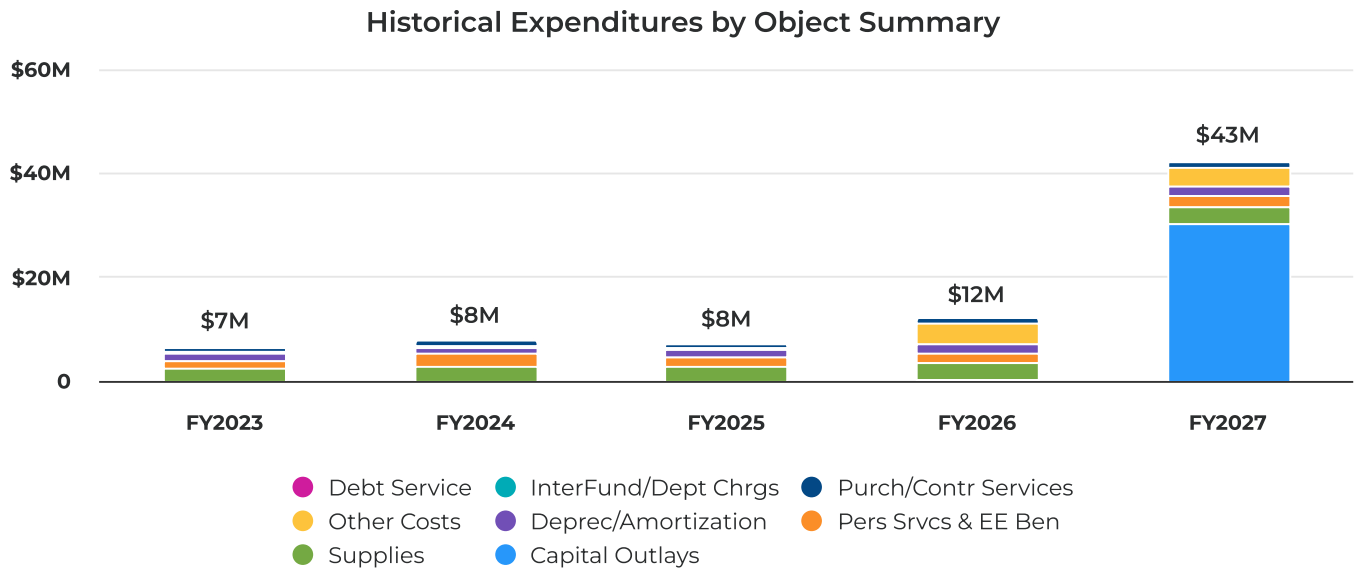
To provide high quality and safe drinking water to our customers in the most efficient and cost effective way possible

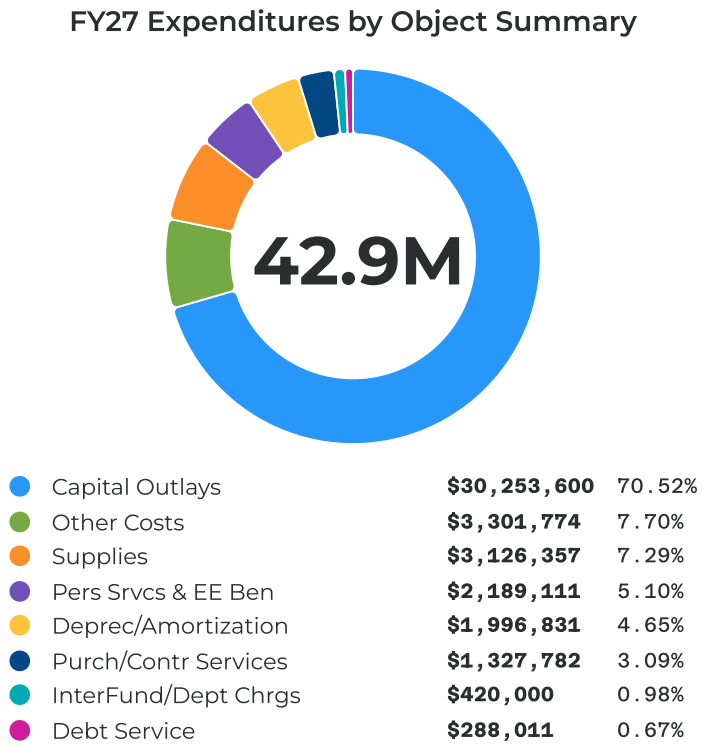
This department is located in the Conrish Creek Fund 505 (Enterprise Fund)

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$1,377,090	$2,576,922	$1,895,332	$1,997,763	$2,189,111	$191,348	9.6%
Regular Employees	$950,678	$1,136,728	$1,165,536	$1,275,657	$1,421,176	$145,519	11.4%
Overtime	$130,310	$118,940	$142,968	$145,000	$150,000	$5,000	3.4%
Health Insurance	$198,860	$210,944	$235,528	$311,042	$429,246	$118,204	38.0%
Life Insurance	$1,439	$1,522	$1,516	$1,681	$1,891	$210	12.5%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Social Security (FICA) contr	$78,606	$92,659	$96,366	$92,693	$103,565	$10,872	11.7%
Retirement Contributions	$12,921	$1,003,614	$231,870	$159,690	$71,233	-$88,457	-55.4%
Other Employee Benefits	$4,422	$12,515	$21,549	$12,000	$12,000	$0	0.0%
Reimbursement of Salary	-$147	$0	$0	$0	$0	$0	0.0%
Purch/Contr Services	$844,304	$975,067	$938,347	$1,110,990	$1,327,782	$216,792	19.5%
Professional/Contracted Srvcs	$113,030	$27,718	$56,181	$75,000	$75,000	$0	0.0%
Legal Services	$21,173	$51,568	$10,079	$10,000	$10,057	$57	0.6%
Architectural/Engineer Svcs	$15,271	$9,924	$0	$150,000	$250,000	$100,000	66.7%
Technical Services	$255,944	$227,114	$267,554	$230,000	$270,000	$40,000	17.4%
Disposal/Garbage Pick Up Svcs	$4,945	$6,380	$7,568	$6,600	$6,600	$0	0.0%
Cleaning Sediment Pond	$28,427	$105,266	$7,200	$20,000	$20,000	$0	0.0%
Repairs & Maint - Equipment	$129,362	$143,202	$174,470	$175,430	$218,000	$42,570	24.3%
Repairs & Maint-Vehicles	$8,933	$21,911	$24,669	$20,000	$20,000	$0	0.0%
Repairs & Maint - Buildings	$7,315	$26,446	$16,340	$50,000	$50,000	$0	0.0%
Grounds Maintenance	$12,342	$6,880	$12,236	$12,500	$12,000	-$500	-4.0%
Maintenance Agreements	$56	$268	$64	$500	$500	$0	0.0%
Repairs & Maint-Meters	$73,319	$53,937	$28,245	$77,235	$70,000	-$7,235	-9.4%
Public Works Repairs	$66	$616	$111	$1,000	$1,000	$0	0.0%
Rental of Equipment & Vehicles	$2,732	$33,233	$31,141	$30,000	$30,000	$0	0.0%
Commercial Property	$63,205	$71,645	$80,262	$60,000	$60,000	$0	0.0%
Commercial Inland Marine	$0	$0	$250	$0	$0	$0	0.0%
General Liability	$2,682	$53,422	$64,482	$50,000	$50,000	$0	0.0%
Vehicle Insurance	$22,716	$12,815	$10,680	$10,000	$10,000	$0	0.0%
Telephone/Pagers/Mobile	$9,712	$8,168	$10,445	$225	$15,725	$15,500	6,888.9%
Postage	$5,437	$7,365	$5,115	$7,500	$7,500	$0	0.0%
Advertising	$0	$0	$2,062	$1,500	$1,500	$0	0.0%
Travel Meals Lodging Mileage	$14,238	$26,218	$24,695	$20,000	$30,000	$10,000	50.0%
Dues & Fees	$13,646	$12,564	$14,350	$10,000	$15,000	$5,000	50.0%
Education & Training	$8,689	$3,013	$12,229	$12,000	$15,000	$3,000	25.0%
Licenses	$2,120	$83	$1,120	$1,500	$1,500	$0	0.0%
Other Contracted Services	$2,246	$11,200	$0	$10,000	$10,000	$0	0.0%
Hauling	$26,700	$54,110	$76,800	$70,000	$78,400	$8,400	12.0%
Supplies	$2,391,650	$2,590,306	$2,577,635	$3,289,603	$3,126,357	-$163,246	-5.0%
Gen Operating Supplies & Mats	$35,789	$32,133	$30,615	$55,000	$55,000	$0	0.0%
Lab Analysis	$112,403	$111,242	$117,811	$92,186	$116,000	$23,814	25.8%
Chemicals	$1,234,380	$1,397,108	$1,326,695	$1,790,917	$1,710,857	-$80,060	-4.5%
Tags & Titles	$8	$0	$0	$0	$0	$0	0.0%
Energy - Water/Sewerage	$5,229	$5,325	$10,530	$7,000	$15,000	$8,000	114.3%
Energy - Natural Gas	$568	$13	$28	$0	$0	$0	0.0%
Energy - Electricity	$893,245	$949,619	$961,933	$1,200,000	$1,150,000	-$50,000	-4.2%
Energy - Bottled Gas	-$240	$0	$0	$1,000	$1,000	$0	0.0%
Gasoline/Diesel	$23,584	$43,983	$37,823	$30,000	$35,000	$5,000	16.7%
Food	$2,329	$5,857	$2,148	$3,500	$3,500	$0	0.0%
Small Equipment < $5,000	$49,550	$16,197	$62,762	$60,000	$10,000	-$50,000	-83.3%
Other Supplies/Parts	$0	$0	$0	$20,000	$0	-$20,000	-100.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Cleaning Supplies	$3,512	$483	$0	$0	$0	$0	0.0%
Uniforms	$31,294	$28,345	$27,291	$30,000	$30,000	$0	0.0%
Capital Outlays	$0	$0	$0	$100,000	$30,253,600	$30,153,600	30,153.6%
Sites	$0	$0	$0	$50,000	$30,050,000	$30,000,000	60,000.0%
BUILDING RENOVATIONS	$0	$0	$0	$50,000	$50,000	$0	0.0%
Vehicles	$0	$0	$0	$0	$65,000	$65,000	
Other Equipment	$0	$0	$0	$0	$88,600	$88,600	
InterFund/Dept Chrgs	$333,249	$333,249	$333,249	$333,249	$420,000	$86,751	26.0%
Interfund Reimbursements	$333,249	$333,249	$333,249	$333,249	$420,000	$86,751	26.0%
Deprec/Amortization	$1,628,076	$1,230,370	$1,590,425	$1,796,831	$1,996,831	$200,000	11.1%
Depreciation	$1,234,415	$1,230,370	$1,590,425	$1,600,000	$1,800,000	$200,000	12.5%
Amortization Expense	$393,661	$0	$0	$196,831	$196,831	$0	0.0%
Other Costs	$237,890	$290,319	$96,860	$3,666,024	$3,301,774	-$364,250	-9.9%
Intergovt Expense - Covington	$237,890	$216,319	$96,860	$130,000	$105,000	-$25,000	-19.2%
Intergovt Exp - NCWSA	$0	$74,000	$0	$100,000	$0	-$100,000	-100.0%
Contingencies	$0	$0	$0	$3,436,024	$3,196,774	-$239,250	-7.0%
Debt Service	$345,010	$313,898	$315,874	$0	$288,011	$288,011	
2012 Interest - Bonds	$56,138	$0	$0	$0	$0	$0	0.0%
Interest - Notes Payable	$6,472	$5,908	$5,336	$0	$4,167	$4,167	
Interest - Notes Payable	$275,281	$301,452	$304,016	$0	$276,844	$276,844	
Interest - Notes Payable	$6,118	$6,538	$6,522	$0	$7,000	$7,000	
Fiscal agent's fees	$1,000	$0	$0	$0	$0	$0	0.0%
Total Expenditures	**$7,157,268**	**$8,310,131**	**$7,747,722**	**$12,294,460**	**$42,903,466**	**$30,609,006**	**249.0%**

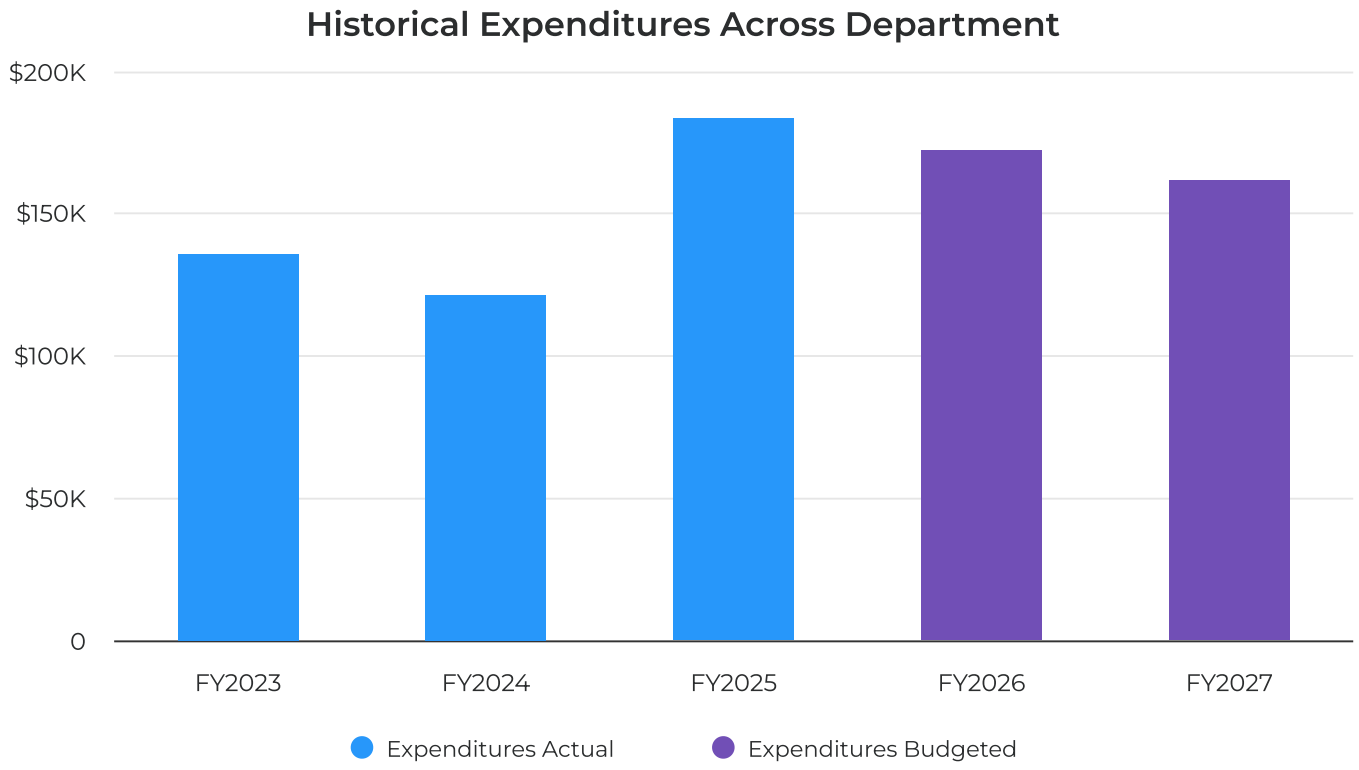
Williams Street Treatment Plant (44240)

Mission Statement

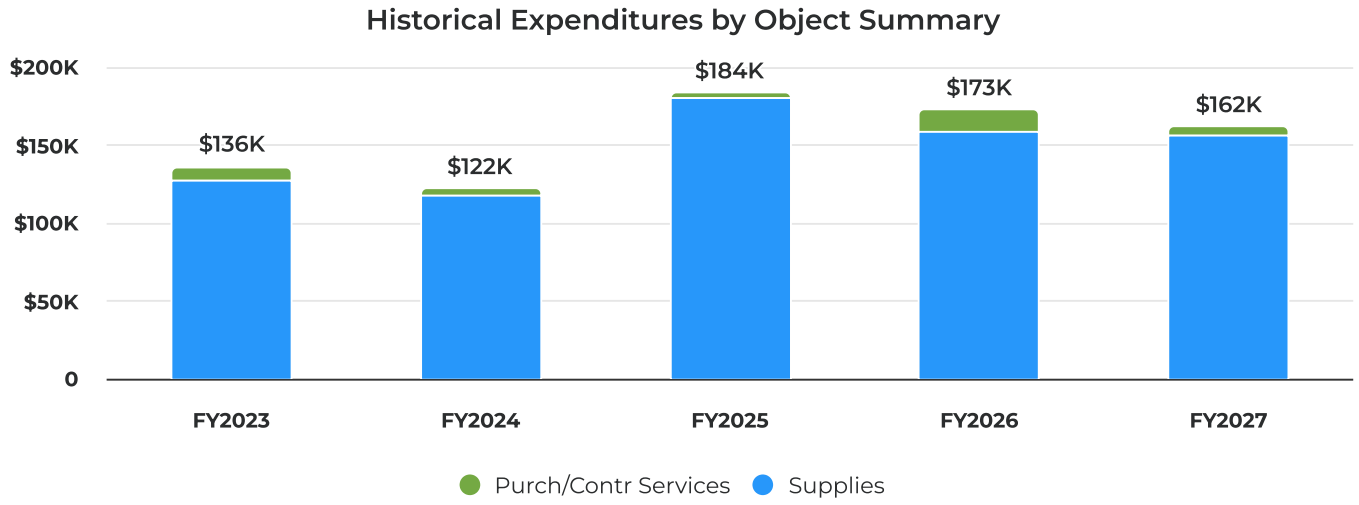
To provide high quality and safe drinking water to our customers in the most efficient and cost effective way possible

This department is located in the Conrish Creek Fund 505 (Enterprise Fund)

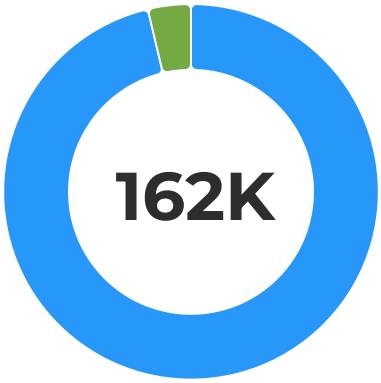
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Supplies	**$156,000**	96.30%
Purch/Contr Services	**$6,000**	3.70%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Purch/Contr Services	$8,003	$4,406	$3,532	$14,000	$6,000	-$8,000	-57.1%
Technical Services	$4,009	$790	$790	$2,000	$2,000	$0	0.0%
Disposal/Garbage Pick Up Svcs	$2,828	$2,248	$609	$2,000	$2,000	$0	0.0%
Repairs & Maint - Equipment	$971	$0	$193	$0	$0	$0	0.0%
Repairs & Maint - Buildings	$196	$0	$161	$0	$0	$0	0.0%
Telephone/Pagers/Mobile	$0	$1,369	$1,779	$10,000	$2,000	-$8,000	-80.0%
Supplies	$127,701	$117,357	$179,992	$158,600	$156,000	-$2,600	-1.6%
Chemicals	$13,155	$2,966	$1,212	$5,000	$5,000	$0	0.0%
Energy - Natural Gas	$3,118	$3,667	$3,013	$3,600	$1,000	-$2,600	-72.2%
Energy - Electricity	$111,429	$110,724	$175,767	$150,000	$150,000	$0	0.0%
Total Expenditures	**$135,704**	**$121,763**	**$183,523**	**$172,600**	**$162,000**	**-$10,600**	**-6.1%**

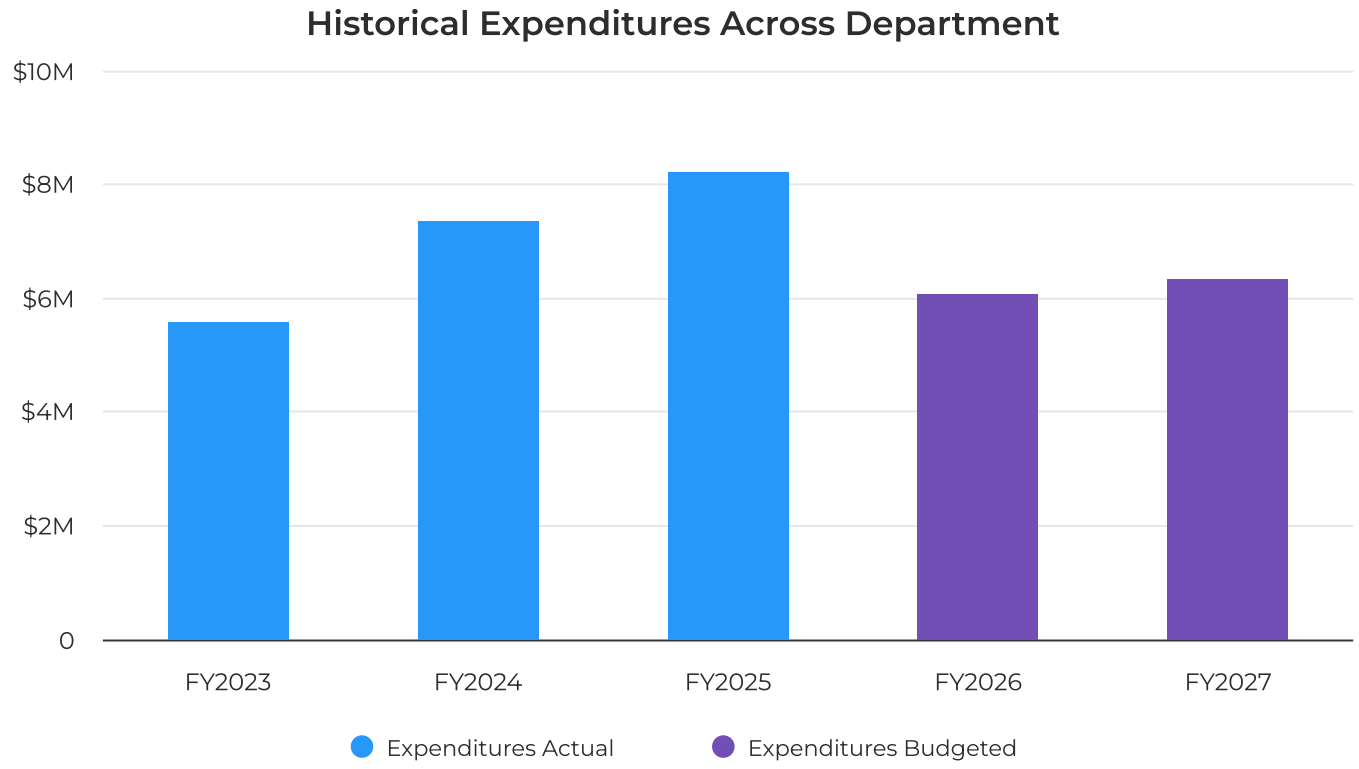
Landfill (45300)

Mission Statement

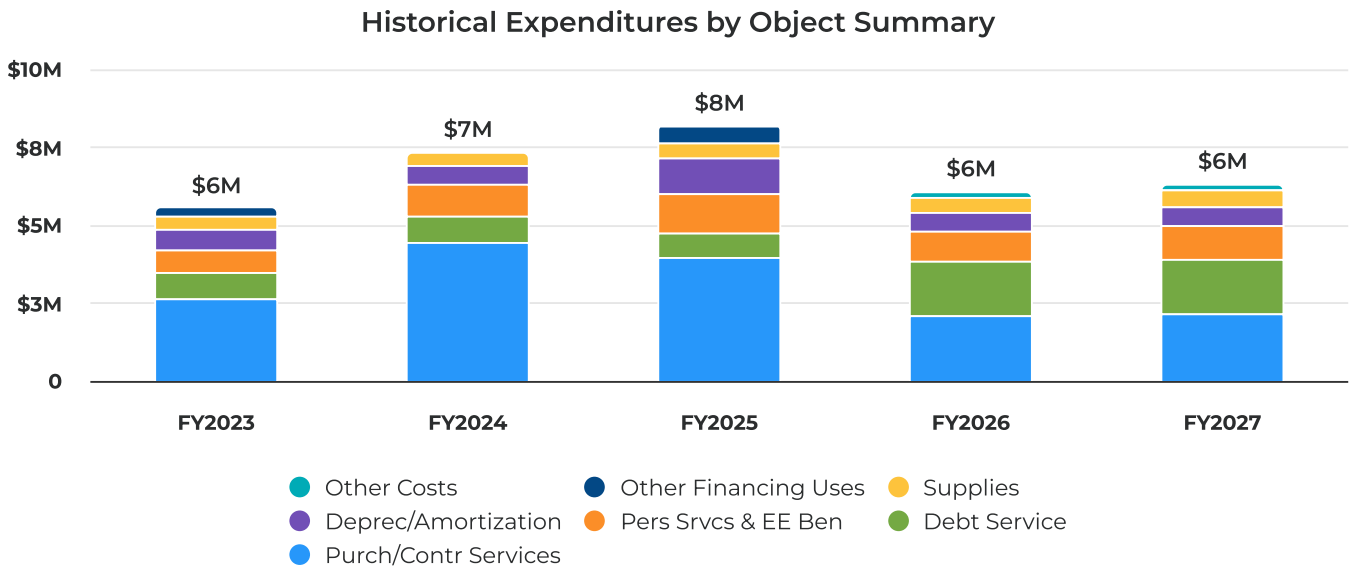
To provide and oversee effective, environmentally and financially responsible trash collection, disposal, and recycling options for everyone in Newton County.

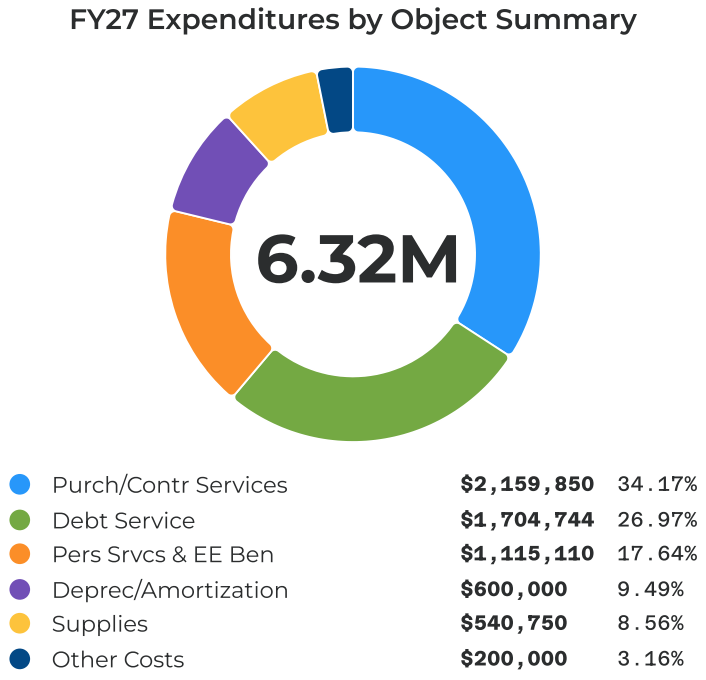
This department is part of the Solid Waste Fund (Fund 540) - Enterprise Fund

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$707,001	$1,054,922	$1,286,105	$989,627	$125,483	12.7%
Regular Employees	$487,618	$535,423	$576,593	$627,648	$110,604	17.6%
Overtime	$106,068	$77,665	$58,460	$71,000	-$1,000	-1.4%
Health Insurance	$98,260	$96,488	$116,554	$169,988	$43,189	25.4%
Life Insurance	$725	$781	$767	$876	$75	8.6%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Social Security (FICA) contr	$43,300	$45,493	$45,692	$45,264	$8,491	18.8%
Retirement Contributions	-$5,549	$283,495	$456,810	$74,851	-$35,876	-47.9%
Worker's Compensation	$2,086	$2	$4	$0	$0	0.0%
Other Employee Benefits	-$25,507	$15,574	$31,225	$0	$0	0.0%
Purch/Contr Services	$2,643,534	$4,436,207	$3,958,853	$2,107,283	$52,567	2.5%
Professional/Contracted Srvcs	$1,000	$3,500	$9,000	$20,000	$0	0.0%
Legal Services	$27,037	$63,027	$50,657	$30,000	$20,000	66.7%
Architectural/Engineer Svcs	$682,292	$427,380	$297,165	$750,000	-$50,000	-6.7%
Repairs & Maint-Equipment	$407,214	$336,641	$380,202	$240,000	$60,000	25.0%
Repairs & Maint-Vehicles	$17,684	$53,298	$57,253	$40,000	$0	0.0%
Repairs & Maint - Buildings	$11,393	$11,193	$1,993	$10,000	$0	0.0%
Grounds Maintenance	$0	$668	$0	$1,000	-$1,000	-100.0%
Maintenance Agreements	$78,348	$68,115	$66,938	$70,000	$20,000	28.6%
Public Works Repairs	$0	$16,244	$0	$0	$0	0.0%
Rental of Equipment & Vehicles	$212,281	$134,837	$173,467	$90,000	-$15,000	-16.7%
Commercial Property	$822	$12,603	$17,139	$1,000	$0	0.0%
Commercial Inland Marine	$0	$0	$1,536	$0	$0	0.0%
General Liability	$1,454	$40,928	$49,533	$35,000	-$35,000	-100.0%
Vehicle Insurance	$14,347	$10,197	$10,608	$20,000	-$20,000	-100.0%
Insurance Claims/Deductibles	$0	$3,658	$1,246	$0	$0	0.0%
Telephone/Pagers/Mobile	$3,003	$4,837	$4,303	$5,000	-$500	-10.0%
Postage	$21	$149	$183	$250	$0	0.0%
Advertising	$265	$0	$0	$100	$0	0.0%
Travel Meals Lodging Mileage	$3,970	$7,097	$8,210	$8,000	$0	0.0%
Dues & Fees	$1,916	$2,384	$1,751	$2,000	$0	0.0%
Hazard Waste DNR Fee .65NT	$71,892	$72,080	$75,156	$80,000	$0	0.0%
Landfill Closure 1.OONT	$1,031,376	$2,988,161	$2,607,838	$392,933	$152,567	38.8%
Education & Training	$1,468	$4,810	$6,015	$6,000	$0	0.0%
Contract Labor	$19,169	$56,544	$80,668	$200,000	-$35,000	-17.5%
Other Contracted Services	$34,494	$83,334	$32,761	$75,000	-$50,000	-66.7%
Credit Card Fees	$714	$815	$792	$10,000	$0	0.0%
Wrecker Service	$1,795	$2,531	$665	$1,000	$1,500	150.0%
Hauling	$19,580	$31,175	$23,775	$20,000	$5,000	25.0%
Supplies	$435,674	$423,766	$477,411	$468,501	$72,249	15.4%
Gen Operating Supplies & Mats	$27,781	$15,163	$24,202	$25,000	$10,000	40.0%
Tires & Tubes	$3,024	$303	$0	$1,500	$8,500	566.7%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Oil, Grease, Antifreeze	$0	$490	$1,435	$62,500	-$37,500	-60.0%
Tags & Titles	$0	$152	$0	$500	$0	0.0%
Energy - Water/Sewerage	$20,697	$25,045	$14,660	$33,000	-$18,000	-54.5%
Energy - Electricity	$23,470	$24,682	$24,211	$13,651	$11,349	83.1%
Energy - Bottled Gas	$1,088	$512	$1,292	$1,000	$500	50.0%
Gasoline/Diesel	$156,817	$212,949	$189,816	$200,000	$75,000	37.5%
Food	$255	$887	$467	$1,000	$0	0.0%
Books & Periodicals	$0	$0	$0	$100	-$100	-100.0%
Small Equipment < $5,000	$8,376	$1,419	$29,881	$5,000	$5,000	100.0%
Other Supplies/Parts	$83,412	$65,217	$69,723	$10,000	$10,000	100.0%
Uniforms	$16,014	$14,364	$16,735	$20,000	-$2,500	-12.5%
Unpaved Roads	$85,436	$62,425	$85,525	$75,000	$15,000	20.0%
Culverts	$8,296	$0	$19,462	$20,000	-$5,000	-25.0%
Signs	$1,009	$160	$0	$250	$0	0.0%
Deprec/Amortization	$631,825	$596,569	$1,154,606	$600,000	$0	0.0%
Depreciation	$631,825	$596,569	$1,154,606	$600,000	$0	0.0%
Other Costs	$0	$1,428	$37,565	$200,000	$0	0.0%
Contingencies	$0	$1,428	$37,565	$200,000	$0	0.0%
Debt Service	$844,292	$832,375	$758,947	$1,702,874	$1,870	0.1%
Principal - Bonds	$0	$0	$0	$685,000	$30,000	4.4%
Principal - Notes Payable	$0	$0	$0	$298,416	$4,277	1.4%
Interest - Bonds	$763,508	$740,083	$666,950	$631,677	-$28,131	-4.5%
Interest - Capital Leases	$7,088	$347	$0	$0	$0	0.0%
Interest - Notes Payable	$30,005	$28,680	$27,335	$25,970	-$1,383	-5.3%
Interest - Notes Payable	$38,392	$60,616	$62,013	$59,161	-$2,893	-4.9%
Fiscal agent's fees	$5,300	$2,650	$2,650	$2,650	$0	0.0%
Other Financing Uses	$300,050	$0	$538,385	$0	$0	0.0%
Oper Trsfr Out to Fund 302	-$60	$0	$0	$0	$0	0.0%
Oper Trsfr Out to FEMA	$230,390	$0	$0	$0	$0	0.0%
Oper Trsfr Out to FEMA	$58,464	$0	$0	$0	$0	0.0%
Oper Trsfr Out to FEMA	$11,257	$0	$0	$0	$0	0.0%
Oper Trnsfr Out To 17 SPLOST	$0	$0	$538,385	$0	$0	0.0%
Total Expenditures	**$5,562,377**	**$7,345,267**	**$8,211,871**	**$6,068,285**	**$252,169**	**4.2%**

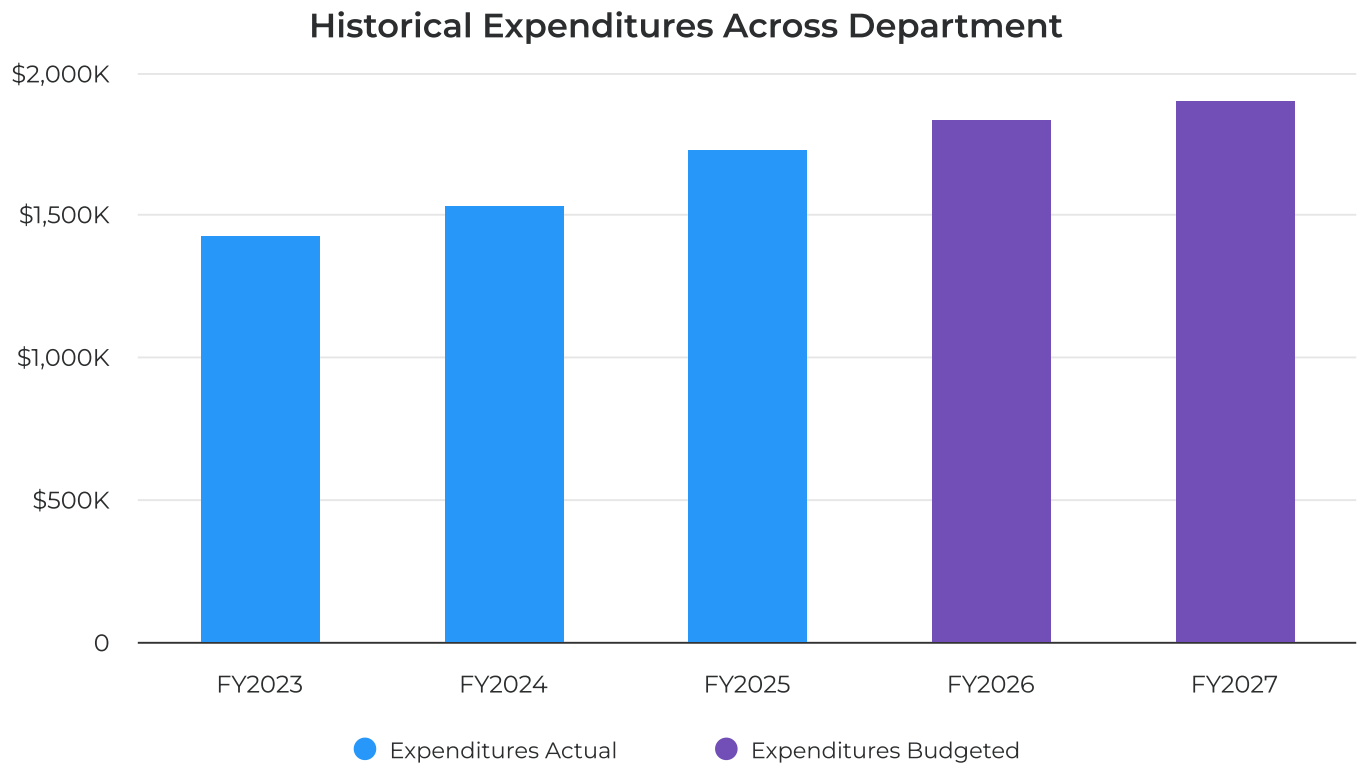
Recycling Centers (45500)

Mission Statement

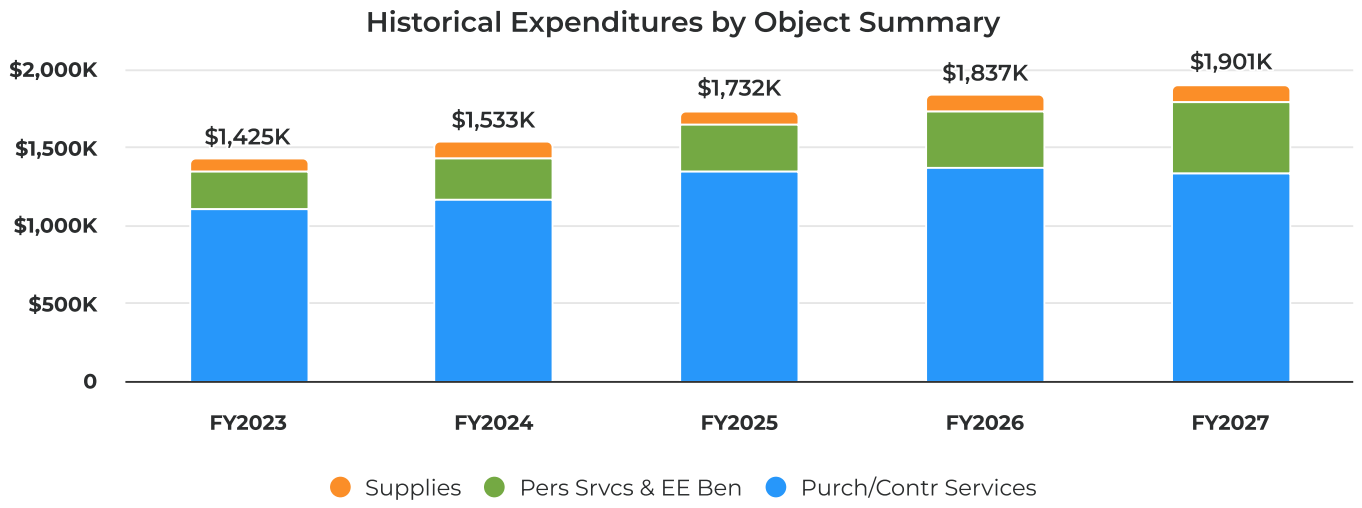
To provide and oversee effective, environmentally and financially responsible trash collection, disposal, and recycling options for everyone in Newton County.

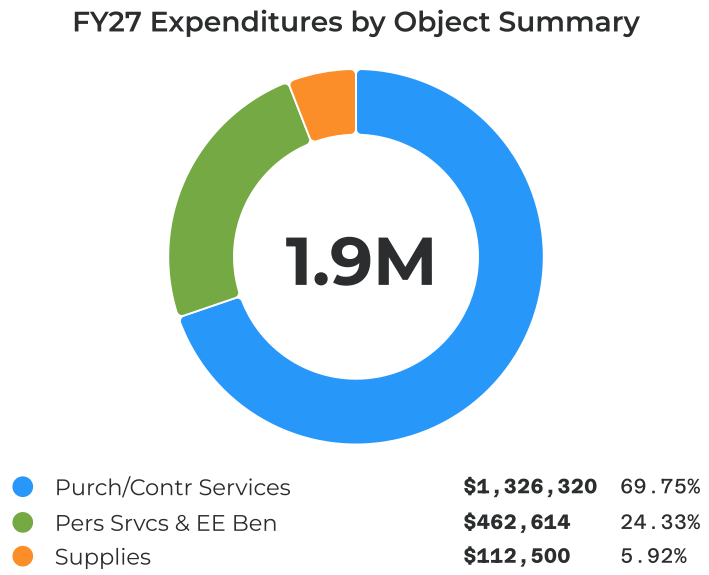
This department is part of the Solid Waste Fund (Fund 540) - Enterprise Fund

Expenditure Summary



Expenditures by Object Summary





Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$241,192	$259,065	$303,517	$367,325	$462,614	$95,289	25.9%
Regular Employees	$141,378	$161,119	$179,540	$216,330	$274,436	$58,106	26.9%
Overtime	$17,261	$12,821	$9,830	$20,000	$10,000	-$10,000	-50.0%
Health Insurance	$62,789	$58,364	$71,112	$82,508	$143,675	$61,167	74.1%
Life Insurance	$282	$299	$331	$333	$404	$71	21.3%
Social Security (FICA) contr	$10,783	$12,540	$13,497	$15,412	$19,281	$3,869	25.1%
Retirement Contributions	$8,699	$9,309	$29,208	$32,742	$14,818	-$17,924	-54.7%
Worker's Compensation	$0	$382	$0	$0	$0	$0	0.0%
Other Employee Benefits	$0	$4,230	$0	$0	$0	$0	0.0%
Purch/Contr Services	$1,097,929	$1,165,090	$1,338,707	$1,364,120	$1,326,320	-$37,800	-2.8%
Disposal/Garbage Pick Up Svcs	$550,052	$541,948	$592,437	$651,000	$682,500	$31,500	4.8%

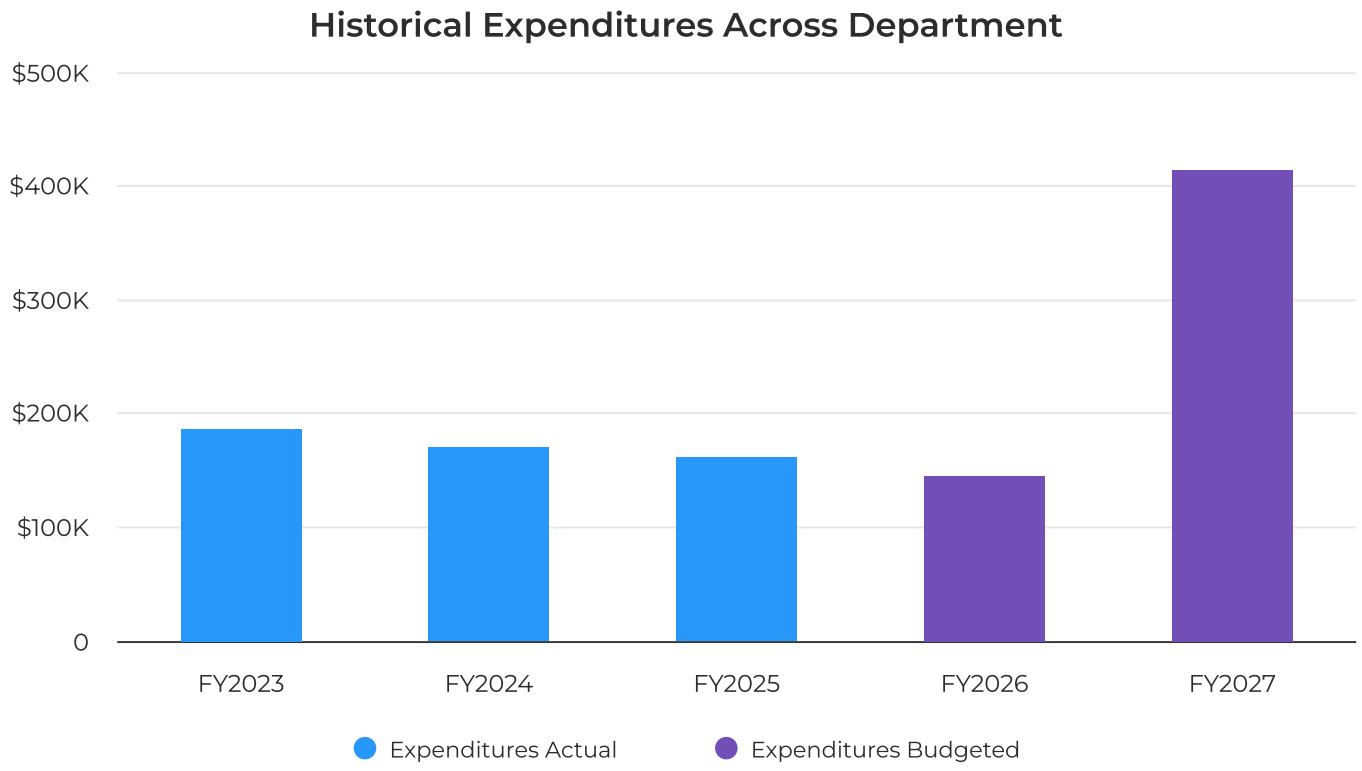
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Repairs & Maint-Equipment	$27,536	$11,785	$67,527	$50,000	$50,000	$0	0.0%
Repairs & Maint-Vehicles	$72,087	$104,774	$147,637	$90,000	$105,000	$15,000	16.7%
Repairs & Maint - Buildings	$8,782	$9,565	$41,528	$50,000	$15,000	-$35,000	-70.0%
Grounds Maintenance	$4,640	$3,290	$0	$10,000	$0	-$10,000	-100.0%
Public Works Repairs	$0	$0	$40	$0	$0	$0	0.0%
Rental of Equipment & Vehicles	$0	$0	$531	$0	$0	$0	0.0%
Commercial Property	$182	$205	$243	$220	$220	$0	0.0%
General Liability	$533	$81	$0	$3,000	$0	-$3,000	-100.0%
Vehicle Insurance	$13,151	$9,277	$8,991	$20,000	$0	-$20,000	-100.0%
Telephone/Pagers/Mobile	$444	$5,158	$12,452	$15,000	$13,000	-$2,000	-13.3%
Postage	$0	$0	$438	$0	$1,500	$1,500	
Postage	$680	$737	$444	$800	$0	-$800	-100.0%
Advertising	$0	$0	$156	$0	$100	$100	
Advertising	$600	$0	$0	$100	$0	-$100	-100.0%
Dues & Fees	$639	$0	$0	$0	$0	$0	0.0%
Contract Labor	$0	$420,114	$413,139	$420,000	$420,000	$0	0.0%
Contract Labor	$383,101	$0	$0	$0	$0	$0	0.0%
Other Contracted Services	$12,032	$16,082	$14,457	$25,000	$10,000	-$15,000	-60.0%
Credit Card Fees	$6,933	$9,249	$11,558	$15,000	$15,000	$0	0.0%
Wrecker Service	$3,690	$1,425	$1,465	$2,000	$2,000	$0	0.0%
Tire Disposal	$12,848	$31,400	$25,665	$12,000	$12,000	$0	0.0%
Supplies	$86,343	$109,239	$90,263	$105,300	$112,500	$7,200	6.8%
Gen Operating Supplies & Mats	$4,706	$13,133	$14,856	$10,000	$10,000	$0	0.0%
Tires & Tubes	$0	$0	$0	$0	$5,000	$5,000	
Energy - Water/Sewerage	$2,952	$1,956	$8,730	$4,000	$4,000	$0	0.0%
Energy - Electricity	$21,347	$17,956	$16,120	$22,000	$22,000	$0	0.0%
Gasoline/Diesel	$55,369	$57,611	$49,456	$62,500	$62,500	$0	0.0%
Small Equipment < $5,000	$0	$16,945	$0	$1,000	$5,000	$4,000	400.0%
Other Supplies/Parts	$649	$484	$45	$3,000	$3,000	$0	0.0%
Unpaved Roads	$0	$0	$0	$1,800	$0	-$1,800	-100.0%
Signs	$1,320	$1,154	$1,056	$1,000	$1,000	$0	0.0%
Total Expenditures	**$1,425,464**	**$1,533,394**	**$1,732,487**	**$1,836,745**	**$1,901,434**	**$64,689**	**3.5%**

Keep Newton Beautiful (45800)

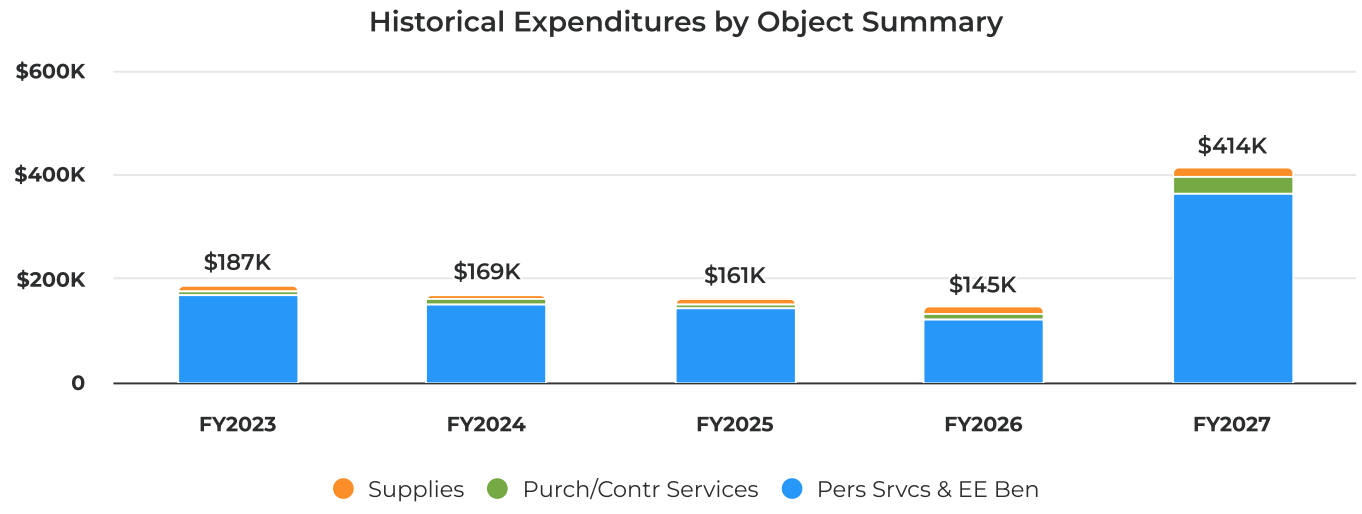
In the FY24 budget, the Keep Newton Beautiful department was moved from the Cornish Creek Water Fund to the General Fund. In FY26 the budget was moved from the General Fund to the Solid Waste Fund.

This department is part of the Solid Waste Fund (Fund 540) - Enterprise Fund

Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$363,865**	87.96%
Purch/Contr Services	**$33,500**	8.10%
Supplies	**$16,300**	3.94%

Expenditures by Object Summary

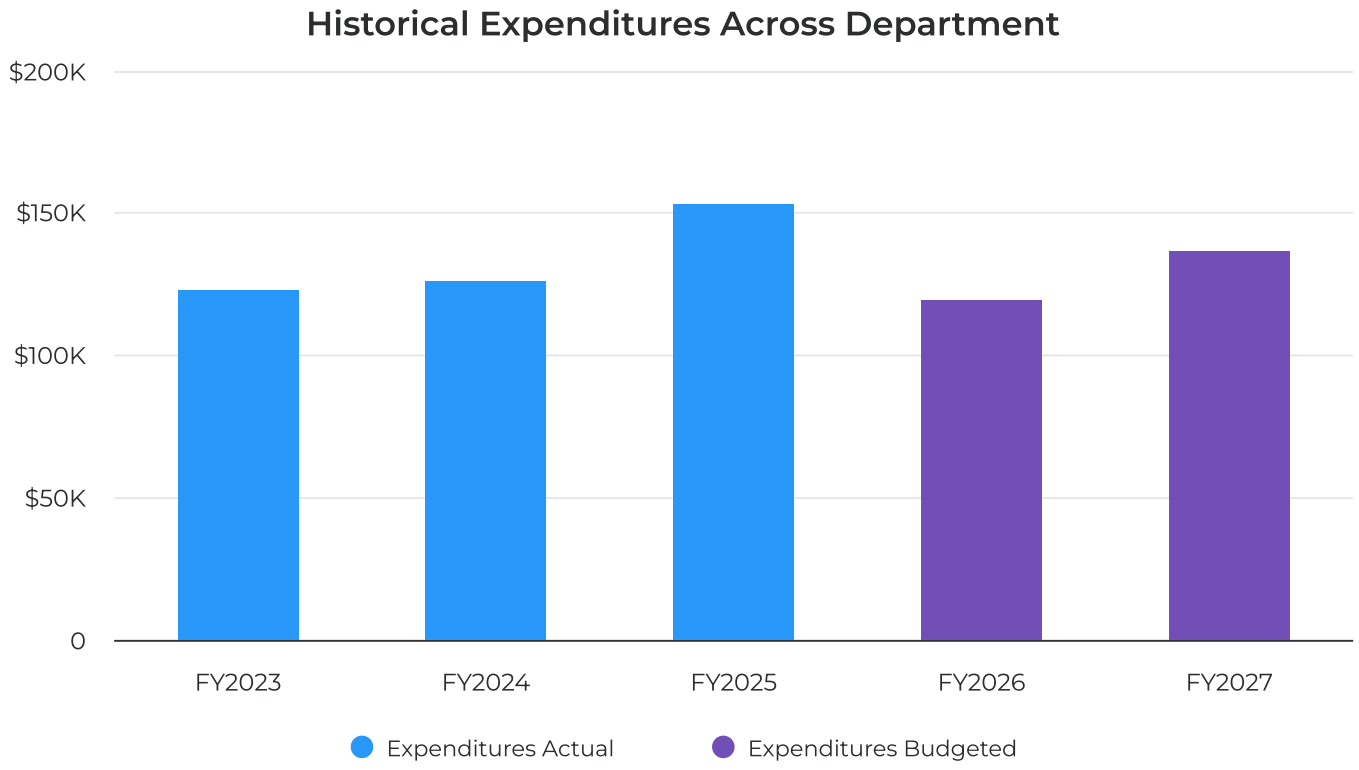
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$167,311	$151,738	$143,740	$120,494	$363,865	$243,371	202.0%
Regular Employees	$0	$104,140	$74,477	$0	$0	$0	0.0%
Health Insurance	$0	$33,560	$26,845	$0	$0	$0	0.0%
Life Insurance	$0	$126	$85	$0	$0	$0	0.0%
Social Security (FICA) contr	$0	$7,664	$5,453	$0	$0	$0	0.0%
Retirement Contributions	$0	$6,248	$4,469	$0	$0	$0	0.0%
Regular Employees	$113,464	$0	$32,412	$0	$39,146	$39,146	
Health Insurance	$38,676	$0	$0	$0	$35,864	$35,864	
Life Insurance	$169	$0	$0	$0	$86	$86	
Social Security (FICA) contr	$8,195	$0	$0	$0	$2,483	$2,483	
Retirement Contributions	$6,808	$0	$0	$0	$2,349	$2,349	
Regular Employees	$0	$0	$0	$78,622	$186,858	$108,236	137.7%
Health Insurance	$0	$0	$0	$31,283	$71,681	$40,398	129.1%
Life Insurance	$0	$0	$0	$86	$172	$86	100.0%
Social Security (FICA) contr	$0	$0	$0	$5,762	$14,012	$8,250	143.2%
Retirement Contributions	$0	$0	$0	$4,741	$11,214	$6,473	136.5%
Purch/Contr Services	$8,131	$7,532	$5,853	$10,350	$33,500	$23,150	223.7%
Maintenance Agreements	$0	$459	$420	$0	$0	$0	0.0%
Rental of Equipment & Vehicles	$0	$2,401	$1,185	$0	$0	$0	0.0%
Postage	$0	$0	$204	$0	$0	$0	0.0%
Advertising	$0	$794	$700	$0	$0	$0	0.0%
Travel Meals Lodging Mileage	$0	$658	$780	$0	$0	$0	0.0%
Dues & Fees	$0	$1,150	$880	$0	$0	$0	0.0%
Education & Training	$0	$300	$0	$0	$0	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Contracted Services	$0	$1,770	$1,685	$0	$0	$0	0.0%
Maintenance Agreements	$492	$0	$0	$0	$0	$0	0.0%
Rental of Equipment & Vehicles	$2,369	$0	$0	$0	$0	$0	0.0%
Postage	$50	$0	$0	$0	$0	$0	0.0%
Advertising	$1,717	$0	$0	$0	$0	$0	0.0%
Travel - Meals/Hotel/Mileage	$335	$0	$0	$0	$0	$0	0.0%
Dues & Fees	$815	$0	$0	$0	$0	$0	0.0%
Education & Training	$275	$0	$0	$0	$0	$0	0.0%
Other Contracted Services	$2,078	$0	$0	$0	$0	$0	0.0%
Maintenance Agreements	$0	$0	$0	$850	$0	-$850	-100.0%
Rental of Equipment & Vehicles	$0	$0	$0	$3,000	$1,000	-$2,000	-66.7%
Postage	$0	$0	$0	$500	$0	-$500	-100.0%
Advertising	$0	$0	$0	$1,500	$1,500	$0	0.0%
Travel - Meals/Hotel/Mileage	$0	$0	$0	$1,000	$2,000	$1,000	100.0%
Dues & Fees	$0	$0	$0	$1,000	$1,000	$0	0.0%
Education & Training	$0	$0	$0	$500	$1,000	$500	100.0%
Contract Labor	$0	$0	$0	$0	$25,000	$25,000	
Other Contracted Services	$0	$0	$0	$2,000	$2,000	$0	0.0%
Supplies	$11,300	$9,985	$11,709	$13,800	$16,300	$2,500	18.1%
Gen Operating Supplies & Mats	$0	$4,564	$1,303	$0	$0	$0	0.0%
Event Supplies	$0	$3,427	$9,153	$0	$0	$0	0.0%
Gasoline/Diesel	$0	$411	$386	$0	$0	$0	0.0%
Food	$0	$1,063	$820	$0	$0	$0	0.0%
Gen Operating Supplies & Mats	$5,065	$482	$0	$0	$0	$0	0.0%
Event Supplies	$5,682	$38	$0	$0	$0	$0	0.0%
Gasoline/Diesel	$287	$0	$47	$0	$0	$0	0.0%
Food	$266	$0	$0	$0	$0	$0	0.0%
Gen Operating Supplies & Mats	$0	$0	$0	$2,500	$2,500	$0	0.0%
Event Supplies	$0	$0	$0	$10,000	$12,500	$2,500	25.0%
Gasoline/Diesel	$0	$0	$0	$300	$300	$0	0.0%
Food	$0	$0	$0	$1,000	$1,000	$0	0.0%
Total Expenditures	**$186,741**	**$169,255**	**$161,301**	**$144,644**	**$413,665**	**$269,021**	**186.0%**

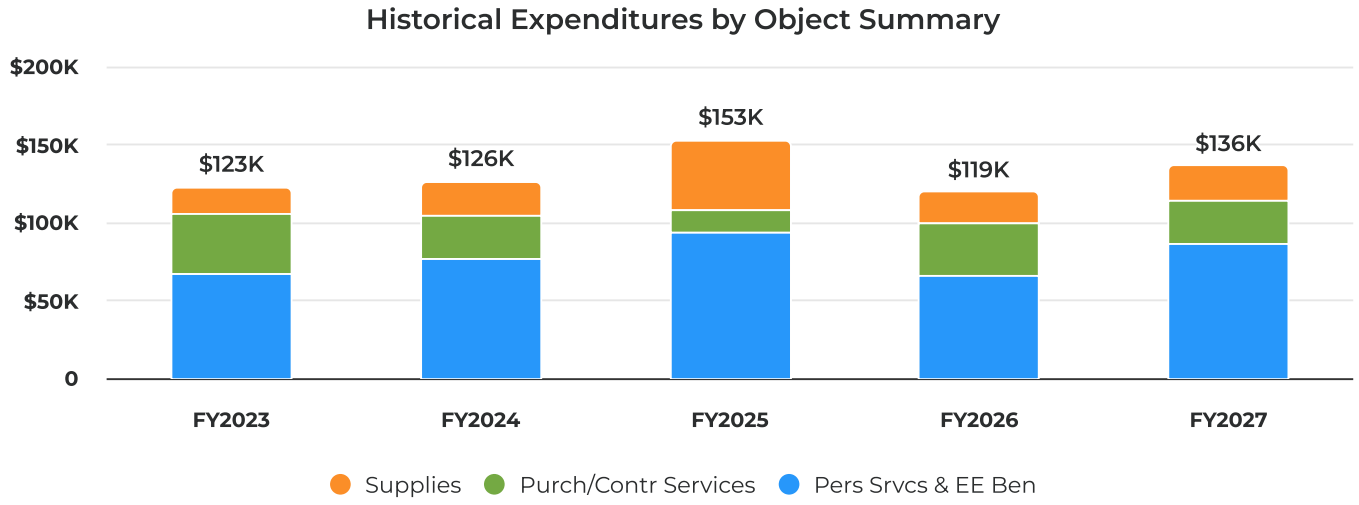
Factory Shoals (62200)

This department is part of the Gaither's at Myrtle Creek and Factory Shoals Fund (Fund 556) - Enterprise Fund

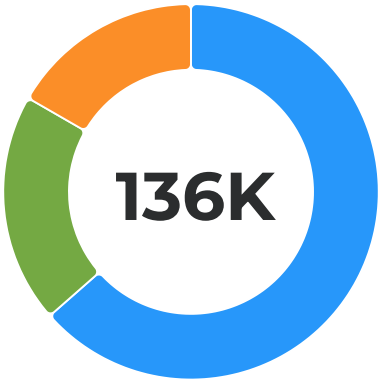
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$86,659**	63.53%
Purch/Contr Services	**$27,000**	19.79%
Supplies	**$22,750**	16.68%

Expenditures by Object Summary

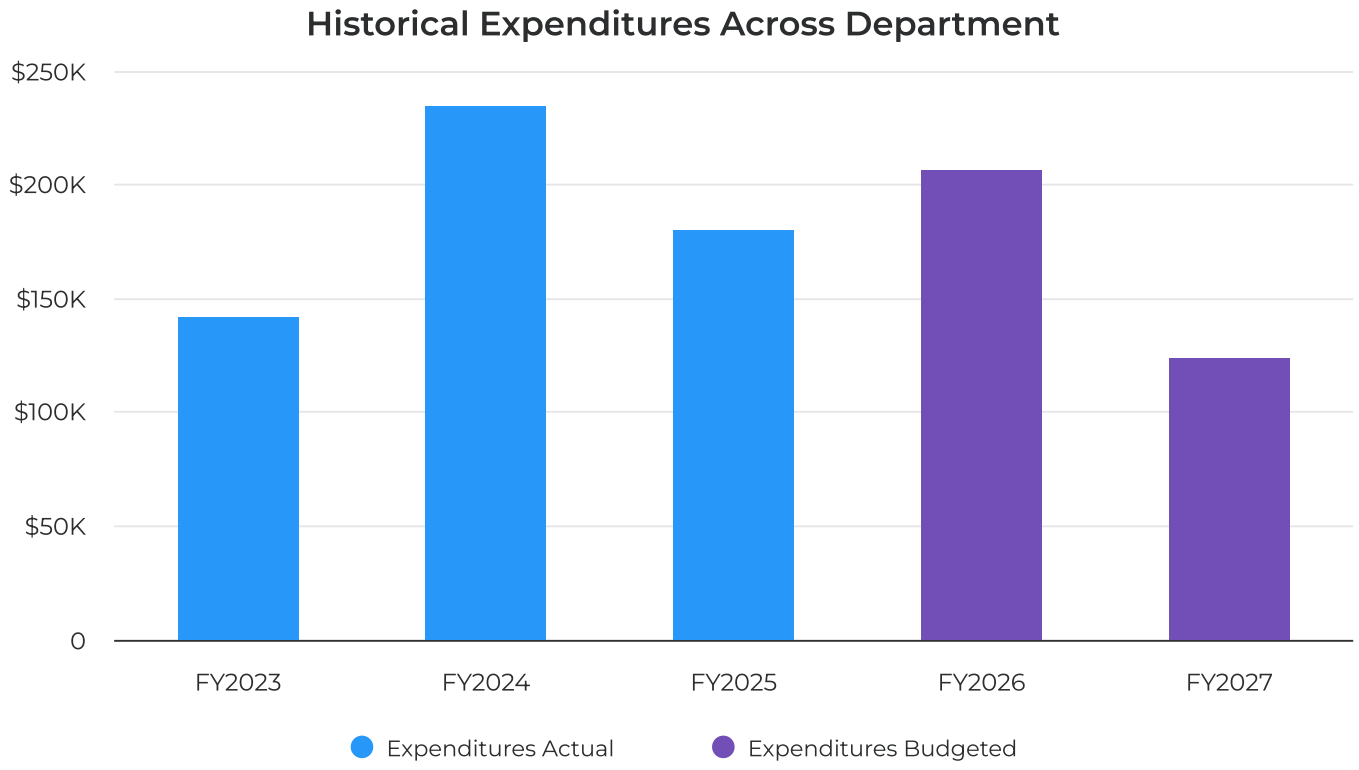
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Proposed vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$67,315	$76,559	$93,489	$65,941	$86,659	$20,718	31.4%
Regular Employees	$44,420	$45,900	$49,745	$50,306	$48,236	-$2,070	-4.1%
Overtime	$1,186	$2,648	$2,937	$2,500	$2,500	$0	0.0%
Health Insurance	$16,809	$17,291	$19,273	$0	$28,987	$28,987	
Life Insurance	$88	$85	$85	$0	$86	$86	
Social Security (FICA) contr	$3,167	$3,523	$3,823	$3,615	$3,455	-$160	-4.4%
Retirement Contributions	-$1,043	$2,913	$15,867	$9,020	$2,895	-$6,125	-67.9%
Other Employee Benefits	$2,689	$4,198	$1,758	$500	$500	$0	0.0%
Purch/Contr Services	$38,209	$27,933	$14,241	$33,253	$27,000	-$6,253	-18.8%
Disposal/Garbage Pick Up Svcs	$622	$718	$636	$1,000	$1,000	$0	0.0%
Repairs & Maint - Equipment	$2,437	$3,886	$2,415	$2,500	$2,500	$0	0.0%
Repairs & Maint-Vehicles	$784	$946	$538	$500	$500	$0	0.0%
Repairs & Maint - Buildings	$14,482	$3,045	$1,620	$6,000	$6,000	$0	0.0%
Grounds Maintenance	$14,934	$15,013	$4,975	$14,253	$10,000	-$4,253	-29.8%
Public Works Repairs	$0	$702	$2,364	$2,500	$2,500	$0	0.0%
Rental of Equipment & Vehicles	$0	$40	-$447	$0	$0	$0	0.0%
Commercial Property	$644	$727	$846	$600	$600	$0	0.0%
General Liability	$226	$27	$0	$800	$800	$0	0.0%
Vehicle Insurance	$3,405	$2,208	$876	$3,000	$1,000	-$2,000	-66.7%
Telephone/Pagers/Mobile	$675	$621	$417	$600	$600	$0	0.0%
Other Contracted Services	$0	$0	$0	$1,500	$1,500	$0	0.0%
Supplies	$17,106	$21,704	$45,133	$20,300	$22,750	$2,450	12.1%
Gen Operating Supplies & Mats	$5,545	$8,868	$11,498	$7,000	$7,000	$0	0.0%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Proposed vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Tires & Tubes	$752	$0	$0	$1,250	$1,250	$0	0.0%
Energy - Water/Sewerage	$2,224	$2,291	$2,523	$1,750	$3,000	$1,250	71.4%
Energy - Electricity	$4,685	$4,783	$5,110	$4,800	$6,000	$1,200	25.0%
Gasoline/Diesel	$3,321	$3,743	$2,905	$3,000	$3,000	$0	0.0%
Small Equipment < $5,000	$430	$2,020	$0	$1,500	$1,500	$0	0.0%
Uniforms	$150	$0	$382	$500	$500	$0	0.0%
Paved Roads	$0	$0	$22,715	$0	$0	$0	0.0%
Signs	$0	$0	$0	$500	$500	$0	0.0%
Total Expenditures	**$122,630**	**$126,196**	**$152,863**	**$119,494**	**$136,409**	**$16,915**	**14.2%**

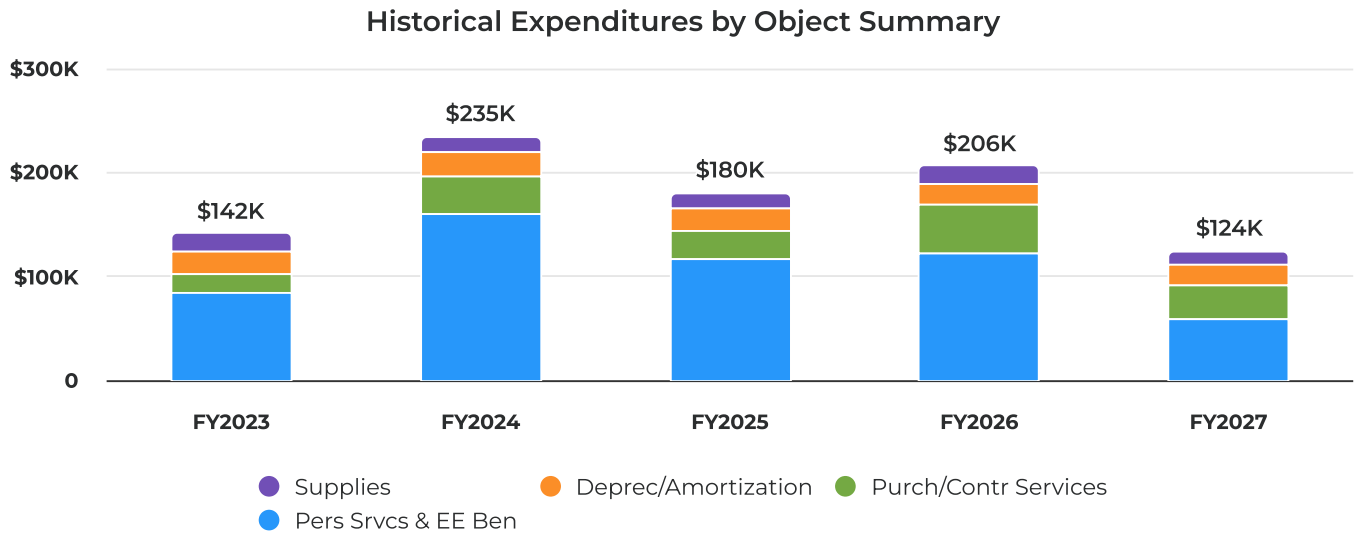
Gaither's Myrtle Creek Farms (62400)

This department is part of the Gaither's at Myrtle Creek and Factory Shoals Fund (Fund 556) - Enterprise Fund

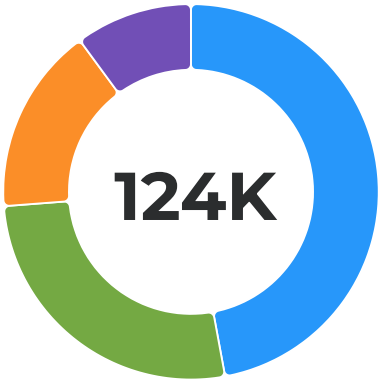
Expenditure Summary



Expenditures by Object Summary



FY27 Expenditures by Object Summary



Pers Srvcs & EE Ben	**$58,370**	47.08%
Purch/Contr Services	**$33,100**	26.70%
Deprec/Amortization	**$20,000**	16.13%
Supplies	**$12,500**	10.08%

Expenditures by Object Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted ($ Change)	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Pers Srvcs & EE Ben	$83,451	$159,238	$116,232	$122,779	$58,370	-$64,409	-52.5%
Purch/Contr Services	$18,356	$36,792	$28,040	$46,868	$33,100	-$13,768	-29.4%
Supplies	$16,989	$14,662	$14,118	$16,418	$12,500	-$3,918	-23.9%
Deprec/Amortization	$22,757	$23,821	$21,548	$20,000	$20,000	$0	0.0%
Total Expenditures	**$141,552**	**$234,513**	**$179,938**	**$206,065**	**$123,970**	**-$82,095**	**-39.8%**