	DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	APPROVED	DIFFERENCE (PRIOR YR vs APPROVED)
10	CONTINGENCY	$100,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	-$50,000.00
13	COMMISSIONERS	$3,762,236.00	$1,424,623.00	$1,431,311.00	$1,431,311.00	$1,426,764.00	$1,426,764.00	$1,426,764.00	-$2,335,472.00
14	BOARD OF ELECTIONS AND VOTER REGISTRATION	$430,308.00	$462,966.00	$439,136.00	$439,136.00	$446,225.00	$446,225.00	$446,225.00	$15,917.00
15	BOARD OF EQUALIZATION	$4,200.00	$5,300.00	$5,300.00	$5,300.00	$5,300.00	$5,300.00	$5,300.00	$1,100.00
16	TAX COMMISSIONER	$388,580.00	$396,809.00	$407,429.00	$407,429.00	$399,014.00	$399,014.00	$399,014.00	$10,434.00
17	TAX ASSESSOR	$634,277.00	$600,700.00	$643,058.00	$643,058.00	$641,444.00	$641,444.00	$641,444.00	$7,167.00
18	BUILDING & GROUNDS	$428,691.00	$438,250.00	$464,834.00	$464,834.00	$459,120.00	$459,120.00	$459,120.00	$30,429.00
20	COURT SERVICES	$224,190.00	$224,590.00	$224,790.00	$224,790.00	$233,974.00	$233,974.00	$233,974.00	$9,784.00
21	SUPERIOR COURT	$382,833.00	$406,130.00	$408,452.00	$408,452.00	$408,668.00	$408,668.00	$408,668.00	$25,835.00
22	DISTRICT ATTORNEY	$221,303.00	$334,100.00	$302,269.00	$302,269.00	$302,269.00	$302,269.00	$302,269.00	$80,966.00
23	MAGISTRATE COURT	$373,466.00	$411,539.00	$410,433.00	$410,433.00	$406,535.00	$406,535.00	$406,535.00	$33,069.00
24	PROBATE	$295,103.00	$326,609.00	$328,648.00	$328,648.00	$333,881.00	$333,881.00	$333,881.00	$38,778.00
28	PUBLIC DEFENDER	$186,448.00	$186,448.00	$186,448.00	$186,448.00	$186,448.00	$186,448.00	$186,448.00	$0.00
32	INMATE CARE	$263,518.00	$263,518.00	$263,518.00	$263,518.00	$263,518.00	$263,518.00	$263,518.00	$0.00
33	SHERIFF	$3,109,274.00	$3,216,648.00	$3,264,781.00	$3,264,781.00	$3,296,338.00	$3,296,338.00	$3,296,338.00	$187,064.00
34	JAIL	$1,313,977.00	$1,403,766.00	$1,432,917.00	$1,432,917.00	$1,448,315.00	$1,448,315.00	$1,448,315.00	$134,338.00
37	CORONER	$68,209.00	$68,209.00	$74,411.00	$74,411.00	$67,169.00	$67,169.00	$67,169.00	-$1,040.00
39	AMBULANCE CONTRACT	$898,222.00	$925,169.00	$925,169.00	$925,169.00	$925,169.00	$925,169.00	$925,169.00	$26,947.00
42	PUBLIC WORKS	$2,896,182.00	$3,026,850.00	$3,060,088.00	$3,060,088.00	$3,079,180.00	$3,077,510.00	$3,077,510.00	$181,328.00
45	SOLID WASTE	$32,000.00	$215,000.00	$215,000.00	$215,000.00	$200,000.00	$200,000.00	$200,000.00	$168,000.00
50	HEALTH DEPT	$87,300.00	$87,300.00	$87,300.00	$87,300.00	$87,300.00	$87,300.00	$87,300.00	$0.00
54	DFACS	$18,053.00	$18,053.00	$18,053.00	$18,053.00	$18,053.00	$18,053.00	$18,053.00	$0.00
55	COMMUNITY SERVICES	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
56	SENIOR CENTER	$323,596.00	$331,232.00	$296,992.00	$296,992.00	$299,736.00	$299,736.00	$299,736.00	-$23,860.00
61	PARKS & RECREATION AUTHORITY	$776,107.00	$856,970.00	$797,638.00	$797,638.00	$802,289.00	$802,289.00	$802,289.00	$26,182.00
65	PIKE COUNTY PUBLIC LIBRARY	$226,033.00	$229,277.00	$225,755.00	$225,755.00	$225,651.00	$225,651.00	$225,651.00	-$382.00
71	WATER & SEWERAGE AUTHORITY	$212,545.00	$208,536.00	$208,536.00	$208,536.00	$208,536.00	$208,536.00	$208,536.00	-$4,009.00
72	COUNTY AGENT	$105,141.00	$119,065.00	$119,115.00	$119,115.00	$121,838.00	$121,838.00	$121,838.00	$16,697.00
73	FORESTRY	$9,517.00	$9,517.00	$9,517.00	$9,517.00	$9,517.00	$9,517.00	$9,517.00	$0.00
74	PLANNING & DEVELOPMENT	$448,820.00	$502,719.00	$482,018.00	$482,018.00	$488,917.00	$488,917.00	$488,917.00	$40,097.00
76	AGRIBUSINESS	$46,000.00	$53,500.00	$82,410.00	$82,410.00	$82,410.00	$82,410.00	$82,410.00	$36,410.00
77	DEVELOPMENT AUTHORITY	$116,968.00	$115,157.00	$116,982.00	$116,982.00	$112,734.00	$112,734.00	$112,734.00	-$4,234.00
80-89	FIRE DEPARTMENT	$988,642.00	$1,274,864.00	$998,942.00	$998,942.00	$1,013,965.00	$1,013,965.00	$1,013,965.00	$25,323.00
90	EMA	$45,117.00	$38,240.00	$38,240.00	$38,240.00	$39,302.00	$39,302.00	$39,302.00	-$5,815.00
91	ANIMAL CONTROL	$160,448.00	$148,920.00	$156,328.00	$156,328.00	$143,873.00	$143,873.00	$143,873.00	-$16,575.00
	TRANSFERS	$1,198,108.00	$1,567,192.00	$1,360,537.00	$1,360,537.00	$1,360,197.00	$1,361,867.00	$1,361,867.00	$163,759.00

100	**GENERAL FUND ONLY (Expenditures)**	**$20,805,412.00**	**$19,977,766.00**	**$19,566,355.00**	**$19,566,355.00**	**$19,623,649.00**	**$19,623,649.00**	**$19,623,649.00**	**-$1,181,763.00**
	GENERAL FUND ONLY (Revenues)	**$20,805,412.00**	**$19,809,389.80**	**$19,566,355.00**	**$19,566,355.00**	**$19,623,649.00**	**$19,623,649.00**	**$19,623,649.00**	**-$1,181,763.00**
	DEPARTMENT	**PRIOR YR (AMENDED)**	**REQUESTED**	**PROPOSED**	**FIRST READING**	**SECOND READING**	**FINAL READING**	**APPROVED**	**DIFFERENCE (PRIOR YR vs APPROVED)**
206	JAIL FUND	$5,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$5,000.00
210	IMPACT FEE FUND	$279,000.00	$403,000.00	$403,000.00	$403,000.00	$403,000.00	$403,000.00	$403,000.00	$124,000.00
215	E911 FUND	$1,039,152.00	$1,138,097.00	$1,197,735.00	$1,197,735.00	$1,197,395.00	$1,199,065.00	$1,199,065.00	$159,913.00
225	FEDERAL SEIZURE FUND	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$0.00
230	AMERICAN RESCUE FUND	$3,272,187.00	$2,500,000.00	$2,500,000.00	$2,500,000.00	$2,500,000.00	$2,500,000.00	$2,500,000.00	-$772,187.00
231	OPIOID ABATEMENT	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$0.00
245	DATE FUND	$8,500.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$1,500.00
250	TECHNOLOGY FEE FUND	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$0.00
275	HOTEL/MOTEL TAX FUND	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00
285	JUVENILE FUND	$1,250.00	$1,250.00	$1,250.00	$1,250.00	$1,250.00	$1,250.00	$1,250.00	$0.00
320	SPLOST FUND 2016-2022	$420,000.00	$400,000.00	$400,000.00	$400,000.00	$400,000.00	$400,000.00	$400,000.00	-$20,000.00
323	SPLOST FUND 2023-2028	$9,589,875.00	$13,000,000.00	$13,000,000.00	$13,000,000.00	$13,000,000.00	$13,000,000.00	$13,000,000.00	$3,410,125.00
325	LMIG FUND	$1,435,880.00	$1,564,700.00	$1,564,700.00	$1,564,700.00	$1,564,700.00	$1,564,700.00	$1,564,700.00	$128,820.00
341	CDBG FUND	$870,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	-$870,000.00
350	CAIP FUND	$343,216.00	$627,665.00	$361,372.00	$361,372.00	$361,372.00	$361,372.00	$361,372.00	$18,156.00
716	LAW LIBRARY FUND	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$0.00
	OTHER FUNDS TOTAL (Expenditures)	**$17,301,060.00**	**$19,691,712.00**	**$19,485,057.00**	**$19,485,057.00**	**$19,484,717.00**	**$19,486,387.00**	**$19,486,387.00**	**$2,185,327.00**
	GRAND TOTAL OVERALL	**$38,106,472.00**	**$39,669,478.00**	**$39,051,412.00**	**$39,051,412.00**	**$39,108,366.00**	**$39,110,036.00**	**$39,110,036.00**	**$1,003,564.00**

Pike County, GA

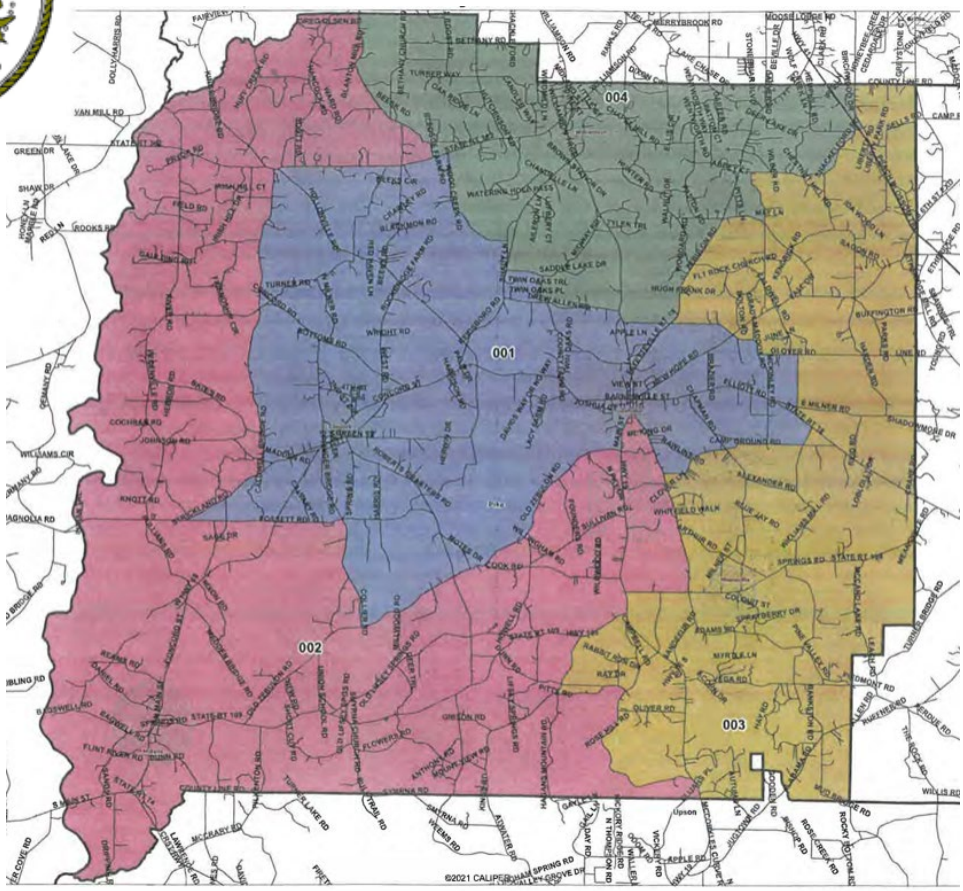
Budget Guide – Fiscal Year 2026-2027



Board of Commissioners District Map



Briar Johnson
Chairman





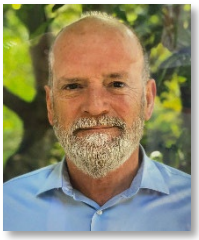
Tim Daniel
District 1



Tim Guy
District 2



Ken Pullin
District 3



James Jenkins
District 4

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FY 2025-26 County Accomplishments

1. Sold County Farm Road property to the Development Authority, paid off the bank note with those proceeds and maintained rights to a portion for future county development.
2. Converted to a new VOIP phone system at a significant savings to the county.
3. Completed emergency roof repairs on the courthouse annex building following major storm damage, preventing further structural deterioration and protecting county assets.
4. Disposed of outdated public works equipment through surplus sales, reducing maintenance costs and generating revenue for replacement needs.
5. Finalizing a salary study through the UGA Carl Vinson Institute of Government to assess compensation competitiveness and support informed workforce planning.
6. Received a financial statement audit with no findings for the second straight year.
7. Hired a consultant to verify all county parcels, residential and commercial, have been properly classified and reassessed within the State's prescribed time period.
8. Completed three parcel sales through the Public Facilities Authority.
9. Converted jury duty pay to a streamlined debit card system.
10. Secured a new health insurance broker through a competitive bid process.
11. Purchased a new truck and several large pieces of equipment for Public Works including a motor grader and Gradall excavator.
12. Successfully paved and closed out a CDBG grant related to Tanyard Road.
13. Resurfaced, patched or began plans toward work on portions of multiple county roads including McKinley Road, West Road, Wood Creek Road, Hunter Road, West Fossett Road, Scott Road, Ward Road, Harden Road, Friendship Circle, McCard Lake Road, Gaulding Road, Melville Brown Road, using a combination of LMIG, LRA, SPLOST and/or General Funds.
14. Completed the second flyover for a digital ariel mapping project for the county.
15. Purchased and outfitted four new Sheriff's Office patrol vehicles.
16. Installed three of four outdoor warning sirens in various locations within the county.
17. Completed the redesign and installation of a new circulation desk within the library to help better serve a growing number of library users.
18. Converted to a new county-wide fuel control system to better control costs and efficiency.
19. Completing impact fee study to update and assess strategic department plans and needs and determine where fees should be set.
20. Providing administrative services and in-kind costs to the Recreation Authority in relation to their recreation complex phase 2 D.N.R. Grant project.
21. Continued to build on the successful implementation by the Sheriff's Office of the Flock Safety camera program

FY 2025-26 County Accomplishments

22. Contracted services to rebuild and update the official county website.
23. Maintained the county's financial stability despite inflationary pressures and millage rate rollbacks in four of the last six years.
24. Completed repair and maintenance of the historic courthouse staircase.
25. Negotiated a payback plan between the county and the Agribusiness Authority for the Chestnut Oak facility.

History of Pike County, Georgia

Pike County was established on December 9, 1822, carved from Monroe County as Georgia's 57th county. It was named in honor of Zebulon Montgomery Pike, a U.S. Army officer and explorer renowned for his 1805 expedition that led to the discovery of Pikes Peak in Colorado.



The county seat, Zebulon, was designated in 1825, also bearing the name of General Pike. The first courthouse was a simple log structure, reflecting the modest beginnings of the county's administrative functions. This was later replaced by a brick courthouse in 1895, which still stands today as a historic landmark.

The county's early settlers utilized Native American trails for transportation. In the 1830s, these trails were improved with planks to support stagecoaches, leading to the creation of the Old Plank Road. Another significant route, the Old Alabama Road, connected Columbus to Augusta, traversing Pike County .

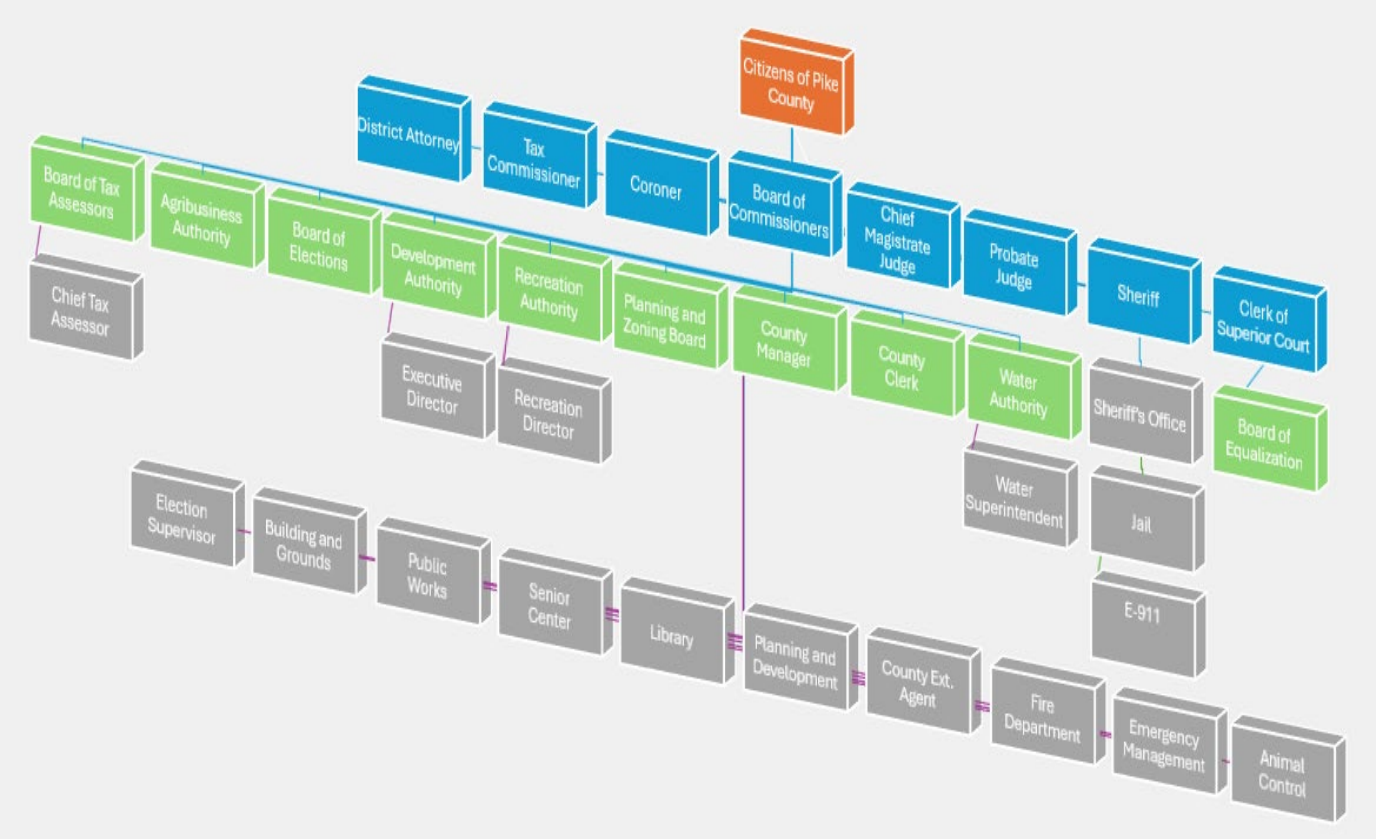
Throughout the 19th century, Pike County's economy was predominantly agricultural, with cotton being the primary cash crop. The arrival of the railroad in the late 1800s facilitated trade and contributed to the growth of towns within the county.

During the Civil War (1861–1865), many local men enlisted in the Confederate forces, while others remained loyal to the Union. This division led to internal conflicts that persisted even after the war. The abolition of slavery and the decline of the plantation system brought significant social and economic changes to the county.

Several towns and communities developed over time, including Concord, Meansville, Molena, Williamson, and Zebulon. Each has its unique history and contributions to the county's cultural fabric. For instance, the Bank of Molena, founded in 1899, is noted as the oldest bank in the county. Education and religious institutions played significant roles in community development. Churches and schools were established early on, serving as centers for social and educational activities.

As of the 2020 census, Pike County had a population of 18,889. While agriculture remains a part of the local economy, the county has seen diversification with residents commuting to nearby urban centers for employment. Efforts to preserve the county's rich history are evident in the maintenance of historic sites and the celebration of its bicentennial in 2022.

Organizational Chart



	Elected Officials
	Appointed Officials
	Department Heads

PIKE COUNTY, GEORGIA

BUDGET CALENDAR

For Fiscal Year July 1, 2026 - June 30, 2027

This Budget Schedule is subject to revision by the Board of Commissioners.

Description/Comments	Dates/Comments
County Manager notifies Department Heads, Constitutional Officers & Component Units in writing requesting 2026/2027 budget requests. ***All FY 2026-2027 Budget Requests are due nlt February 20, 2026***	**Tuesday, January 13, 2026** **Friday, February 20, 2026**
Finance Department inputs data received into CSI	**February 23 – February 27, 2026**
Department Heads/Constitutional Officers/Component Units meet individually w/County Manager, County Clerk & Finance Administrator regarding submittal of respective budget requests. Ad to newspaper re: budget availability on April 28, 2026	**March 2 – March 13, 2026** **Ad to newspaper re: budget availability by March 31 for advertisement April 8 & April 15, 2026**
County Manager, County Clerk & Finance Administrator begin compiling budget data for presentation	**March 16 – April 21, 2026**
Notify Department Heads, Constitutional Officers and Component Units of recommendations	**April 21, 2026**
Officially present to the Board of Commissioners at the Regular Monthly Meeting the FY 2026/2027 Budget	**April 28, 2026**
Publish notice of the Public Hearing for the FY 2026/2027 budget; must advertise in newspaper for one week.	**To paper nlt April 29, 2026 for publication on May 6, 2026 for Budget Public Hearing on May 13, 2026.**
Publish notice of 1st and 2nd Readings of Budget Ordinance for FY 2026-2027	**To paper nlt April 29, 2026 for publication on May 6, 2026 for 1st and 2nd Reading of Budget**
1st Reading of FY 2026/2027 Budget Ordinance Budget Public Hearing	**May 13, 2026 – 9:00 am** **May 13, 2026 – 1:00 pm**
2nd Reading of FY 2026/2027 Budget Ordinance	**May 21, 2026 – 6:30 pm**
FINAL ADOPTION of the Budget Pike County Commission FY 2026-2027 Budget Ordinance	**June 10, 2026 at 9:00 am** **Ad to paper re: Final Adoption nlt May 27, 2026 for publication on June 3, 2026 re: Final Adoption on June 10, 2026**
Publish the 5-Year History **Must advertise for 14-days prior to adoption of millage rate**	**TBD**
Publish notice of Intent to Set the Pike County Millage Rate	**TBD**

Fiscal Year 2026-2027 Budget Resolution

2026 RESOLUTION ADOPTING THE 2026-2027 BUDGET
PIKE COUNTY, GEORGIA

WHEREAS the Pike County Board of Commissioners has received from the County Manager, in his capacity as the County's Budget Officer, a proposed budget for the 2026-2027 fiscal year;

WHEREAS, the Pike County Board of Commissioners has studied the proposed budget and made certain revisions thereto;

WHEREAS, all notice and hearing requirements have been satisfied as required by OCGA §36-81-1 et seq.; and,

WHEREAS, it is deemed by the Pike County Board of Commissioners to be in the County's best interest to approve and formally adopt a budget for the fiscal year 2026-2027;

THEREFORE, be it hereby resolved by the Pike County Board of Commissioners that the 2026-2027 budget document that is attached hereto is hereby incorporated into and made part of this resolution; and, it is further resolved that said 2026-2027 budget document is hereby formally approved and adopted by the Pike County Board of Commissioners.

THEREFORE, be it further resolved, that the Insurance Premium Tax will be collected at a rate of $1,690,000 and in accordance with O.C.G.A. 33-8-8.3, that amount shall be separated from other funds and shall be expended as follows:

Service	FY2026-27 Budgeted Expenditures	FY2026-27 Budgeted Revenues	Insurance Premium Tax	Other General Fund Revenues
Sheriff's (P.O.A.B)	25,350	0	25,350	0
Ambulance	925,169	0	496,803	428,366
Fire Dept.	998,942	0	536,418	462,524
E-911	1,199,065	402,270	631,429	165,366
Total	**3,148,526**	**402,270**	**1,690,000**	**1,056,256**

SO RESOLVED BY THE PIKE COUNTY BOARD OF COMMISSIONERS this 10th day of June 2026:

J. Briar Johnson, Chairman

Rob Morton, County Manager

Attested By:

Angela Blount, County Clerk

Fiscal Year 2026-2027 Budget Resolution

FY JULY 1, 2026 TO JUNE 30, 2027

Total Estimated Revenues for General Fund		**$19,623,649**
Estimated Expenditures - General Fund:		
Dept. 10	Contingency	$50,000
Dept. 13	Commissioners	$1,426,764
Dept. 14	Board of Elections & Registrar	$446,225
Dept. 15	Board of Equalization	$5,300
Dept. 16	Tax Commissioner	$399,014
Dept. 17	Tax Assessor	$641,444
Dept. 18	Building & Grounds	$459,120
Dept. 20	Court Services	$233,974
Dept. 21	Superior Court	$408,668
Dept. 22	District Attorney	$302,269
Dept. 23	Magistrate Court	$406,535
Dept. 24	Probate Court	$333,881
Dept. 28	Public Defender	$186,448
Dept. 32	Inmate Care	$263,518
Dept. 33	Sheriff	$3,296,338
Dept. 34	Jail	$1,448,315
Dept. 37	Coroner	$67,169
Dept. 39	Ambulance Contract	$925,169
Dept. 42	Public Works	$3,077,510
Dept. 45	Solid Waste/Transfer Station	$200,000
Dept. 50	Health Department	$87,300
Dept. 54	Dept. of Family & Children Services	$18,053
Dept. 55	Community Services	$30,000
Dept. 56	Senior Citizen Center	$299,736
Dept. 61	Parks & Recreation Authority	$802,289
Dept. 65	Library	$225,651
Dept. 71	Water & Sewerage Authority	$208,536
Dept. 72	Cooperative Extension/County Agent	$121,838
Dept. 73	State Forestry	$9,517
Dept. 74	Planning and Development	$488,917
Dept. 76	Agribusiness Authority	$82,410
Dept. 77	Development Authority	$112,734
Dept. 80-89	Fire Department	$1,013,965
Dept. 90	E M A	$39,302
Dept. 91	Animal Control	$143,873
Dept. 99	Transfers	$1,361,867
Total Estimated Expenses for General Fund		**$19,623,649**
Fund 206	Jail Construction Fund	$10,000
Fund 210	Impact Fee Fund	$403,000
Fund 215	E-911	$1,199,065
Fund 225	Federal Seizure	$10,000
Fund 230	American Rescue Plan Act Fund	$2,500,000
Fund 231	Opioid Abatement	$10,000
Fund 245	DATE (Drug, Abuse, Treatment, Education	$10,000
Fund 250	Technology Fund	$3,000
Fund 275	Hotel/Motel Tax Fund	$4,000
Fund 285	Juvenile Fund	$1,250
Fund 320	SPLOST Fund 2016-2022	$400,000
Fund 323	SPLOST Fund 2022-2028	$13,000,000
Fund 325	LMIG	$1,564,700
Fund 341	CDBG Grant Fund	$0
Fund 350	Capital Improvements Fund	$361,372
Fund 716	Law Library Fund	$10,000
Other Funds Total		**$19,486,387**
GRAND TOTAL OVERALL		**$39,110,036**

Fund Structure

General Fund	Special Revenue Funds	Capital Projects
• Administration • Agribusiness (Outside Agency) • Animal Control • Board of Commissioners • Board of Equalization • Building and Grounds • Clerk of Superior Court • Coroner • Community Services (Outside Agency) • Court Services • Development Authority (Outside Agency) • DFACS (Outside Agency) • District Attorney • Elections/Registrar • Emergency Management • Emergency Services - Ambulance Contract (Outside Agency) • Extension Services • Fire Department • Forestry (Outside Agency) • Health Department (Outside Agency) • Jail • Library (Outside Agency) • Magistrate Court • Planning and Development • Probate Court • Public Defender • Public Works • Recreation (Outside Agency) • Senior Center • Sheriff • Solid Waste (Outside Agency) • Tax Assessor • Tax Commissioner • Water Authority (Outside Agency)	• American Rescue Plan (ARP) • Drug Abuse Treatment and Education • E911 • Federal Seizure • Hotel/Motel Tax • Impact Fee • Jail Construction • Juvenile • Law Library • Opioid Settlement • State Seizure • Technology Fee	• Capital Improvements • CDBG • LMIG • SPLOST 2016 • SPLOST 2022



General Fund

The General Fund is used to account for all financial transactions of a general nature which are not accounted for in other funds. The General Fund is supported by revenues derived from taxes, licenses, permits, charges for services, fines, investments and other sources. Services funded by the General Fund include general government, law enforcement, court system and health and human services.

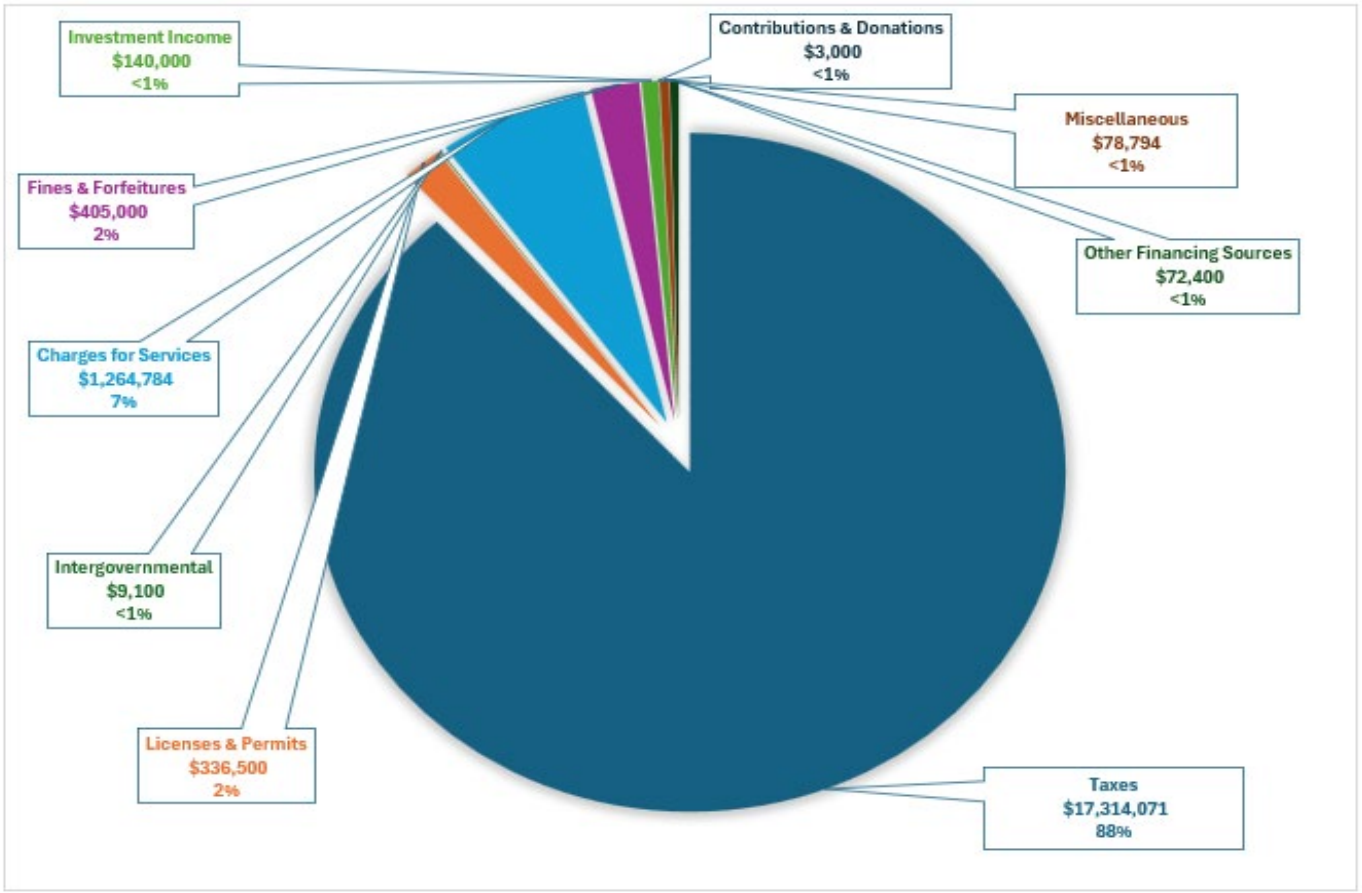


General Fund – Beginning Fund Balance Analysis

Fund Balances	June 30, 2025 General Fund	PROJECTED June 30, 2026 General Fund
Nonspendable	128,713	150,000
Restricted	-	-
Committed	64,700	64,700
Assigned	-	-
Unassigned	4,684,424	4,384,424
Total Fund Balances	**4,877,837**	**4,599,124**



General Fund Revenues by Source



DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	APPROVED	DIFFERENCE (PRIOR YR vs APPROVED)
GENERAL FUND ONLY (Revenues)	$20,805,412.00	$19,809,389.80	$19,566,355.00	$19,566,355.00	$19,623,649.00	$19,623,649.00	$19,623,649.00	-$1,181,763.00

General Fund Revenues – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 03 Revenue Accounts							
100-03-1000-311750-000 Franchise Fee Tax- Television Cab...	4,428.00	4,000.00	2,772.00	31	3,500.00	3,500.00	3,500.00
100-03-1000-371000-061 Rec Authority Donations		1,000.00		100	1,000.00	1,000.00	1,000.00
100-03-1000-371000-080 Pc Fire Donations - Revenue	500.00	1,000.00		100	1,000.00	1,000.00	1,000.00
100-03-1000-371000-091 Animal Shelter Donations		500.00		100	1,000.00	1,000.00	1,000.00
100-03-1300-340000-000 Prior Year Revenues					483,364.00		
100-03-1330-314200-081 Beer & Wine Excise	44,147.00	45,000.00	41,682.00	7	47,000.00	47,000.00	47,000.00
100-03-1330-316100-000 Business/ Occupation License	50,576.00	45,000.00	51,621.00	-15	53,000.00	53,000.00	53,000.00
100-03-1330-316300-000 Financial Institution Tax	93,958.00	93,000.00	96,120.00	-3	96,000.00	96,000.00	96,000.00
100-03-1330-321100-081 Beer & Wine License	13,200.00	13,200.00	14,541.00	-10	14,000.00	14,000.00	14,000.00
100-03-1400-341900-014 Municipal Election Services		5,000.00	5,704.00	-14	6,000.00	6,000.00	6,000.00

General Fund Revenues – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-03-1400-341901-000 Elections - Board Of Education	28,595.00	5,000.00		100	12,000.00	12,000.00	12,000.00
100-03-1400-341910-000 Election Qualifying Fees		5,000.00	3,126.00	37	5,000.00	5,000.00	5,000.00
100-03-1500-340000-000 Misc Revenue	8,507.00	20,000.00	11,130.00	44	10,000.00	10,000.00	10,000.00
100-03-1500-341400-000 Printing & Copying Service	100.00	200.00	74.00	63	250.00	250.00	250.00
100-03-1500-361000-000 Interest Revenue	182,724.00	120,000.00	121,642.00	-1	140,000.00	140,000.00	140,000.00
100-03-1500-392100-000 Sale Of Assets	1,739.00	2,324,569.00	2,670,236.00	-15	20,000.00	70,000.00	70,000.00
100-03-1510-349300-000 Bad Check Fees		100.00	25.00	75	100.00	100.00	100.00
100-03-1514-313100-000 Local Option Sales Tax	2,104,365.00	2,000,000.00	1,888,079.00	6	2,300,000.00	2,300,000.00	2,300,000.00
100-03-1514-316200-082 Insurance Premium Tax	1,393,943.00	1,450,000.00	1,563,590.00	-8	1,690,000.00	1,690,000.00	1,690,000.00
100-03-1516-342310-000 Fingerprinting - Alcohol License	346.00	500.00	421.00	16	500.00	500.00	500.00
100-03-1545-311000-000 General Property Taxes	8,552,247.00	10,649,035.00	9,100,185.00	15	10,253,212.00	10,265,773.00	10,265,773.00
100-03-1545-311120-000 Timber Tax	13,219.00	10,000.00	8,880.00	11	15,000.00	15,000.00	15,000.00

General Fund Revenues – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-03-1545-311200-000 Property Tax - Prior Year	477,672.00	180,000.00	267,656.00	-49	465,798.00	465,798.00	465,798.00
100-03-1545-311310-000 Motor Vehicle Tax	114,330.00	130,000.00	109,565.00	16	125,000.00	125,000.00	125,000.00
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,478.00	18,000.00	19,183.00	-7	20,000.00	20,000.00	20,000.00
100-03-1545-311315-000 Motor Vehicle - Tavt	1,649,022.00	1,723,000.00	1,694,570.00	2	1,850,000.00	1,850,000.00	1,850,000.00
100-03-1545-311320-000 Mobile Home	8,907.00	12,000.00	7,931.00	34	10,000.00	10,000.00	10,000.00
100-03-1545-311340-000 Intangible Tax	155,744.00	150,000.00	159,361.00	-6	170,000.00	170,000.00	170,000.00
100-03-1545-311500-000 Property Not On Digest	219,942.00	60,000.00		100	50,000.00	50,000.00	50,000.00
100-03-1545-319000-000 Penalties & Interest - Taxes	74,700.00	30,000.00	60,880.00	-103	50,000.00	50,000.00	50,000.00
100-03-1545-319900-000 Cost & Interest - Taxes	43,563.00	25,000.00	32,986.00	-32	40,000.00	40,000.00	40,000.00
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	68,961.00	70,000.00	63,686.00	9	75,000.00	75,000.00	75,000.00
100-03-1545-341940-000 Tax Collection - Commission	380,185.00	340,000.00	397,628.00	-17	400,000.00	400,000.00	400,000.00
100-03-1545-346900-000 Tag Mailout Fees	5,340.00	5,000.00	10,407.00	-108	5,000.00	5,000.00	5,000.00

General Fund Revenues – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-03-1545-383000-000 Insurance Reimbursements	43,204.00	10,000.00	116,641.00	-1,066	25,000.00	49,654.00	49,654.00
100-03-1550-311400-000 Heavy Equipment - Taxes	5,226.00	3,000.00	1,836.00	39	3,000.00	3,000.00	3,000.00
100-03-2150-311600-000 Real Estate Transfer	54,383.00	50,000.00	58,569.00	-17	60,000.00	60,000.00	60,000.00
100-03-2150-351110-000 Clerk Of Superior Court	141,111.00	140,000.00	166,391.00	-19	170,000.00	170,000.00	170,000.00
100-03-2400-351130-000 Magistrate Court	24,903.00	15,000.00	30,129.00	-101	30,000.00	30,000.00	30,000.00
100-03-2400-351130-091 Animal Ordinance Violations	5,707.00	5,000.00	837.00	83	5,000.00	5,000.00	5,000.00
100-03-2400-351131-000 Sheriff Services - Magistrate	22,353.00	23,000.00	36,183.00	-57	30,000.00	30,000.00	30,000.00
100-03-2450-351150-000 Probate Court	166,476.00	150,000.00	165,478.00	-10	170,000.00	170,000.00	170,000.00
100-03-3300-342000-000 Sheriff Services - Superior Court	34,081.00	30,000.00	28,842.00	4	30,000.00	30,000.00	30,000.00
100-03-3300-342100-000 Sheriff Service -Board Of Educati...	131,023.00	250,000.00	103,531.00	59	300,000.00	300,000.00	300,000.00
100-03-3300-371000-000 Back The Blue Donation Distributi...			5,735.00				
100-03-3326-342330-000 Inmate Housing Revenues	4,308.00	5,000.00	18,050.00	-261	10,000.00	10,000.00	10,000.00

General Fund Revenues – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	2026 - 2027 Recommended	2026 - 2027 Approved
100-03-3420-389001-000 Restitution - Other	1,100.00	500.00	1,454.00	-191	500.00	500.00	500.00
100-03-3500-371000-080 Fire Dept Donations	1,005.00		600.00				
100-03-3530-342000-000 Fire Dept Grant - Fireworks Grant	12,636.00						
100-03-3910-346110-000 Animal Control Shelter Fees	100.00		180.00		200.00	200.00	200.00
100-03-3920-331151-000 Hazard Mitigation Grant		11,340.00		100			
100-03-3960-334151-000 Gswcc Watershed Dam Maintenance		1,500.00		100	1,500.00	1,500.00	1,500.00
100-03-4000-343000-000 Culvert Permit Fees	21,728.00	25,000.00	19,200.00	23	18,000.00	18,000.00	18,000.00
100-03-4226-346901-000 Sale Of Scrap Metal	1,964.00	2,500.00	2,475.00	1	2,500.00	2,500.00	2,500.00
100-03-4500-344100-045 Epd Hazardous Waste Reimbursement					175,000.00	175,000.00	175,000.00
100-03-4530-344150-045 Transfer Station Lease	10,000.00	10,000.00	10,000.00		10,000.00	10,000.00	10,000.00
100-03-5431-334103-000 Gema/Hs - Empg Performance Grant	7,651.00	7,600.00		100	7,600.00	7,600.00	7,600.00
100-03-5520-346000-000 Senior Citizen Center	89,656.00	90,000.00	43,892.00	51	90,000.00	90,000.00	90,000.00

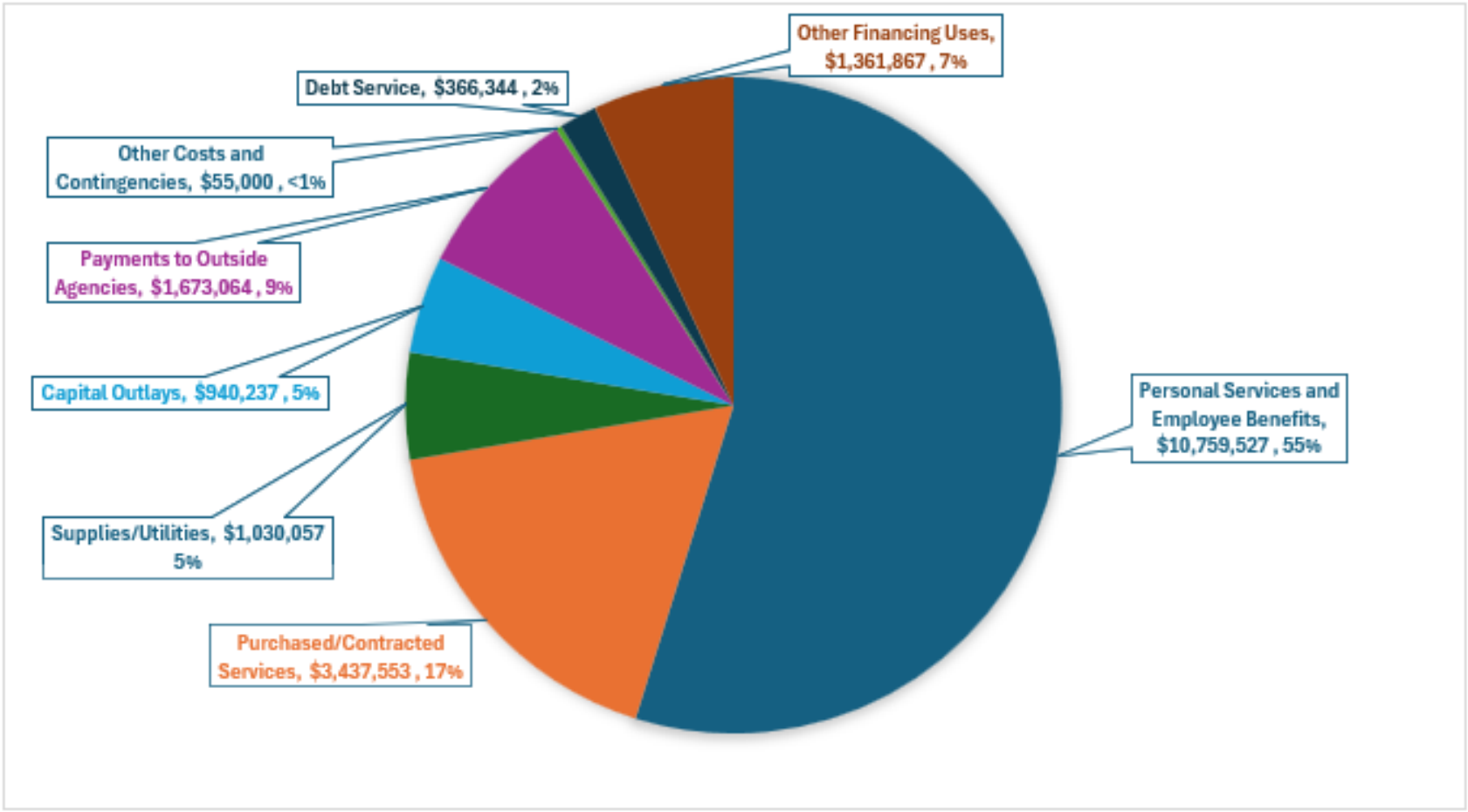
General Fund Revenues – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-03-5520-371000-000 Senior Center Donations	500.00						
100-03-6180-389000-000 Repayment Of Chestnut Oak Loan - ...					28,640.00	28,640.00	28,640.00
100-03-6500-347100-000 Library Copier Fees	1,597.00	2,500.00	1,168.00	53	2,500.00	2,500.00	2,500.00
100-03-7220-322200-000 Building Permits	296,790.00	290,000.00	292,744.00	-1	290,000.00	290,000.00	290,000.00
100-03-7400-322210-000 Zoning & Land Use Fees	33,624.00	25,000.00	26,393.00	-6	30,000.00	30,000.00	30,000.00
100-03-7410-323900-000 Plat Reviews	1,250.00	3,000.00	650.00	78	1,500.00	1,500.00	1,500.00
100-03-7410-323901-000 Code Enforement Services	300.00	1,000.00	50.00	95	1,000.00	1,000.00	1,000.00
100-03-7510-346900-000 Admin Fee - Development Authority	109,507.00	116,968.00	107,528.00	8	116,982.00	112,734.00	112,734.00
Total	**$16,931,621.00**	**$20,803,012.00**	**$19,642,237.00**		**$20,021,646.00**	**$19,621,249.00**	**$19,621,249.00**
Department: 98 Transfers In							
100-98-1000-391200-275 Transfer In From Hotel/Motel	1,306.00	2,400.00		100	2,400.00	2,400.00	2,400.00
100-98-1000-391200-350 Transfer In Capital Projects Fund	47,715.00						

General Fund Revenues – Detail Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
100-98-1000-393001-000 Other Fin Sources - Sale Of Land	1,584.00							
Total	**$50,605.00**	**$2,400.00**				**$2,400.00**	**$2,400.00**	**$2,400.00**
Report Total Revenue	**$16,982,226.00**	**$20,805,412.00**	**$19,642,237.00**			**$20,024,046.00**	**$19,623,649.00**	**$19,623,649.00**

General Fund Expenditures by Type

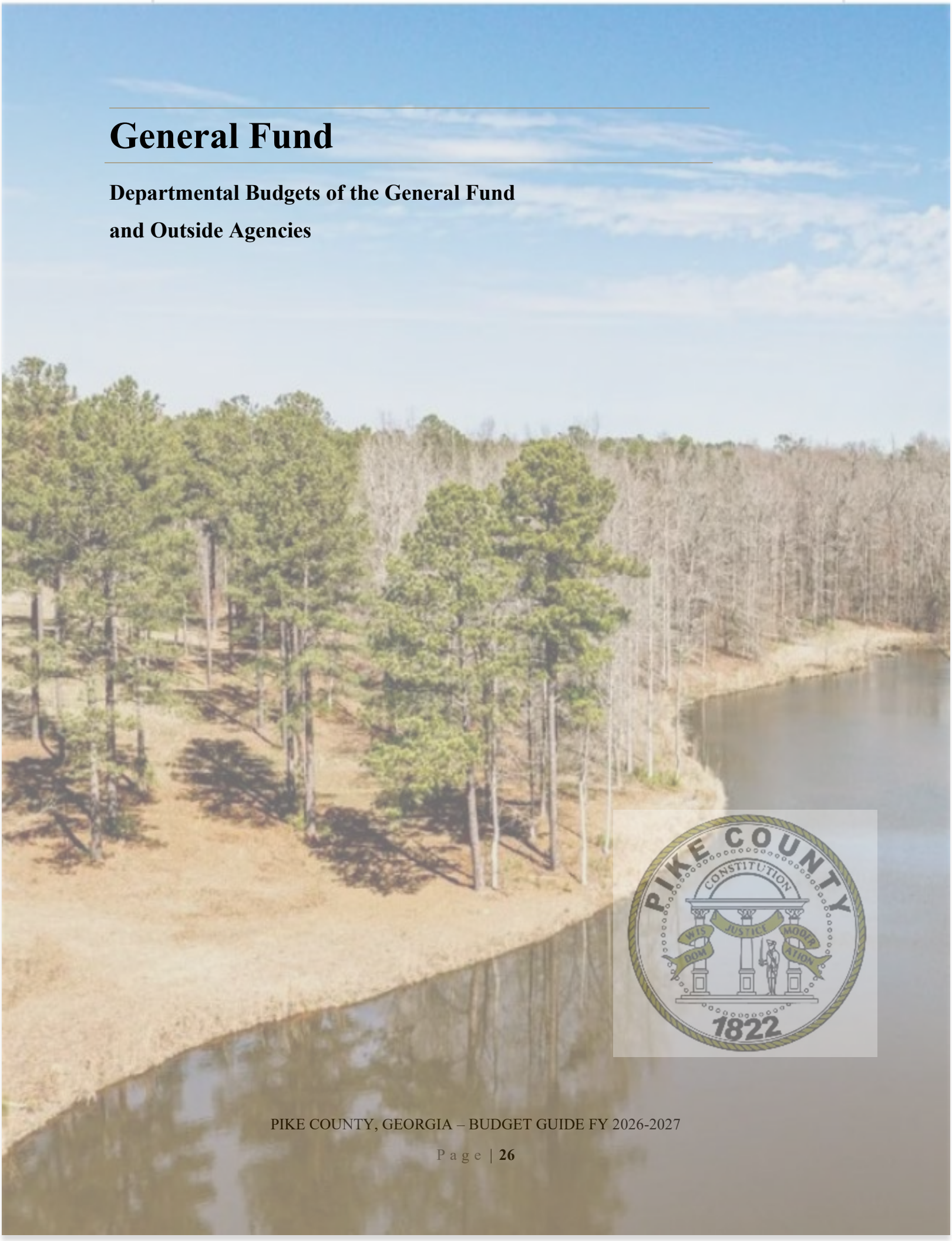


General Fund Expenditures by Type

DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	APPROVED	DIFFERENCE (PRIOR YR vs APPROVED)
CONTINGENCY	$100,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	-$50,000.00
COMMISSIONERS	$3,762,236.00	$1,424,623.00	$1,431,311.00	$1,431,311.00	$1,426,764.00	$1,426,764.00	$1,426,764.00	-$2,335,472.00
BOARD OF ELECTIONS AND VOTER	$430,308.00	$462,966.00	$439,136.00	$439,136.00	$446,225.00	$446,225.00	$446,225.00	$15,917.00
BOARD OF EQUALIZATION	$4,200.00	$5,300.00	$5,300.00	$5,300.00	$5,300.00	$5,300.00	$5,300.00	$1,100.00
TAX COMMISSIONER	$388,580.00	$396,809.00	$407,429.00	$407,429.00	$399,014.00	$399,014.00	$399,014.00	$10,434.00
TAX ASSESSOR	$634,277.00	$600,700.00	$643,058.00	$643,058.00	$641,444.00	$641,444.00	$641,444.00	$7,167.00
BUILDING & GROUNDS	$428,691.00	$438,250.00	$464,834.00	$464,834.00	$459,120.00	$459,120.00	$459,120.00	$30,429.00
COURT SERVICES	$224,190.00	$224,590.00	$224,790.00	$224,790.00	$233,974.00	$233,974.00	$233,974.00	$9,784.00
SUPERIOR COURT	$382,833.00	$406,130.00	$408,452.00	$408,452.00	$408,668.00	$408,668.00	$408,668.00	$25,835.00
DISTRICT ATTORNEY	$221,303.00	$334,100.00	$302,269.00	$302,269.00	$302,269.00	$302,269.00	$302,269.00	$80,966.00
MAGISTRATE COURT	$373,466.00	$411,539.00	$410,433.00	$410,433.00	$406,535.00	$406,535.00	$406,535.00	$33,069.00
PROBATE	$295,103.00	$326,609.00	$328,648.00	$328,648.00	$333,881.00	$333,881.00	$333,881.00	$38,778.00
PUBLIC DEFENDER	$186,448.00	$186,448.00	$186,448.00	$186,448.00	$186,448.00	$186,448.00	$186,448.00	$0.00
INMATE CARE	$263,518.00	$263,518.00	$263,518.00	$263,518.00	$263,518.00	$263,518.00	$263,518.00	$0.00
SHERIFF	$3,109,274.00	$3,216,648.00	$3,264,781.00	$3,264,781.00	$3,296,338.00	$3,296,338.00	$3,296,338.00	$187,064.00
JAIL	$1,313,977.00	$1,403,766.00	$1,432,917.00	$1,432,917.00	$1,448,315.00	$1,448,315.00	$1,448,315.00	$134,338.00
CORONER	$68,209.00	$68,209.00	$74,411.00	$74,411.00	$67,169.00	$67,169.00	$67,169.00	-$1,040.00
AMBULANCE CONTRACT	$898,222.00	$925,169.00	$925,169.00	$925,169.00	$925,169.00	$925,169.00	$925,169.00	$26,947.00
PUBLIC WORKS	$2,896,182.00	$3,026,850.00	$3,060,088.00	$3,060,088.00	$3,079,180.00	$3,077,510.00	$3,077,510.00	$181,328.00
SOLID WASTE	$32,000.00	$215,000.00	$215,000.00	$215,000.00	$200,000.00	$200,000.00	$200,000.00	$168,000.00
HEALTH DEPT	$87,300.00	$87,300.00	$87,300.00	$87,300.00	$87,300.00	$87,300.00	$87,300.00	$0.00
DFACS	$18,053.00	$18,053.00	$18,053.00	$18,053.00	$18,053.00	$18,053.00	$18,053.00	$0.00
COMMUNITY SERVICES	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
SENIOR CENTER	$323,596.00	$331,232.00	$296,992.00	$296,992.00	$299,736.00	$299,736.00	$299,736.00	-$23,860.00
PARKS & RECREATION AUTHORITY	$776,107.00	$856,970.00	$797,638.00	$797,638.00	$802,289.00	$802,289.00	$802,289.00	$26,182.00
PIKE COUNTY PUBLIC LIBRARY	$226,033.00	$229,277.00	$225,755.00	$225,755.00	$225,651.00	$225,651.00	$225,651.00	-$382.00
WATER & SEWERAGE AUTHORITY	$212,545.00	$208,536.00	$208,536.00	$208,536.00	$208,536.00	$208,536.00	$208,536.00	-$4,009.00
COUNTY AGENT	$105,141.00	$119,065.00	$119,115.00	$119,115.00	$121,838.00	$121,838.00	$121,838.00	$16,697.00
FORESTRY	$9,517.00	$9,517.00	$9,517.00	$9,517.00	$9,517.00	$9,517.00	$9,517.00	$0.00
PLANNING & DEVELOPMENT	$448,820.00	$502,719.00	$482,018.00	$482,018.00	$488,917.00	$488,917.00	$488,917.00	$40,097.00
AGRIBUSINESS	$46,000.00	$53,500.00	$82,410.00	$82,410.00	$82,410.00	$82,410.00	$82,410.00	$36,410.00
DEVELOPMENT	$116,968.00	$115,157.00	$116,982.00	$116,982.00	$112,734.00	$112,734.00	$112,734.00	-$4,234.00
FIRE DEPARTMENT	$988,642.00	$1,274,864.00	$998,942.00	$998,942.00	$1,013,965.00	$1,013,965.00	$1,013,965.00	$25,323.00
EMA	$45,117.00	$38,240.00	$38,240.00	$38,240.00	$39,302.00	$39,302.00	$39,302.00	-$5,815.00
ANIMAL CONTROL	$160,448.00	$148,920.00	$156,328.00	$156,328.00	$143,873.00	$143,873.00	$143,873.00	-$16,575.00
TRANSFERS	$1,198,108.00	$1,567,192.00	$1,360,537.00	$1,360,537.00	$1,360,197.00	$1,361,867.00	$1,361,867.00	$163,759.00
GENERAL FUND ONLY (Expenditures)	**$20,805,412.00**	**$19,977,766.00**	**$19,566,355.00**	**$19,566,355.00**	**$19,623,649.00**	**$19,623,649.00**	**$19,623,649.00**	**-$1,181,763.00**

General Fund

Departmental Budgets of the General Fund and Outside Agencies



Animal Control

DEPARTMENT PROFILE

The Animal Control Department enforces the county's animal control ordinance on a countywide basis including all municipalities. This department responds to complaints regarding nuisance animals, animal cruelty, animal bites, and rabies exposure in conjunction with the local Health Department.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Director	1	1	1
Officer (Full Time)	1	1	1
Total Positions	**2**	**2**	**2**

BUDGET HIGHLIGHTS

- Officer Position will work on a part-time basis with Planning & Development
- With the purchase of a new Public Works truck, a truck will be transferred to Animal Control



Animal Control - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 91 Animal Control							
100-91-3910-511100-000 Regular Employees	62,529.00	76,898.00	68,778.00	11	63,777.00	65,690.00	65,690.00
100-91-3910-511300-000 Overtime	307.00						
100-91-3910-512100-000 Group Insurance	41,452.00	47,677.00	22,652.00	52	49,389.00	42,283.00	42,283.00
100-91-3910-512200-000 Fica & Medicare	3,832.00	5,883.00	4,786.00	19	4,879.00	5,025.00	5,025.00
100-91-3910-512400-000 Retirement Contributions	7,461.00	7,648.00	7,923.00	-4	8,121.00	8,121.00	8,121.00
100-91-3910-512900-000 Uniforms		200.00	191.00	4	200.00	200.00	200.00
100-91-3910-522200-000 Building Repairs & Maintenance		972.00		100	972.00	972.00	972.00
100-91-3910-523201-000 Animal Control - Cell Phone	1,016.00	1,020.00	826.00	19	1,020.00	1,020.00	1,020.00
100-91-3910-523300-000 Advertising		100.00	212.00	-112	200.00	200.00	200.00
100-91-3910-523700-000 Education & Training		500.00		100	500.00	500.00	500.00

Animal Control – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-91-3910-523800-000 Animal Control Licenses	100.00	100.00	100.00		100.00	100.00	100.00
100-91-3910-523850-000 Contract Services	5,482.00	5,500.00	5,374.00	2	5,500.00	5,500.00	5,500.00
100-91-3910-523900-000 Postage	50.00	100.00	27.00	73	100.00	100.00	100.00
100-91-3910-523901-000 Other Svcs - Employee Vaccination...		500.00	110.00	78	1,012.00	1,012.00	1,012.00
100-91-3910-531000-000 Supplies	267.00	800.00	413.00	48	800.00	800.00	800.00
100-91-3910-531210-000 Water / Sewage Expense	654.00	700.00	611.00	13	700.00	700.00	700.00
100-91-3910-531270-000 Gas / Diesel	1,781.00	4,300.00	3,563.00	17	4,300.00	4,300.00	4,300.00
100-91-3910-531520-000 Natural Gas Expense	1,011.00	1,100.00	685.00	38	1,100.00	1,100.00	1,100.00
100-91-3910-531530-000 Electricity - Animal Shelter	2,861.00	3,250.00	2,218.00	32	3,250.00	3,250.00	3,250.00
100-91-3910-531600-000 Small Equipment	431.00	1,000.00		100	800.00	800.00	800.00
100-91-3910-542200-000 Vehicle Repair & Maintenance	1,153.00	1,600.00	862.00	46	1,600.00	1,600.00	1,600.00
100-91-3910-823875-000 Veterinary Services	379.00	600.00	498.00	17	600.00	600.00	600.00

Animal Control – Detail Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Total	$130,766.00	$160,448.00	$119,829.00			$148,920.00	$143,873.00	$143,873.00
Report Total Expenditure	$130,766.00	$160,448.00	$119,829.00			$148,920.00	$143,873.00	$143,873.00

Board of Commissioners/Administration

DEPARTMENT PROFILE

This department performs the administrative functions for the county and is composed of many facets including the appointed County Manager who implements Board policy, supervises the daily operations of the departments under the Board's jurisdiction, coordinates activities among those departments, elected officials, and outside agencies, supervises major projects, and prepares and monitors the annual budget. The appointed County Clerk serves as clerk to the Board, prepares commission agendas, records all commission meetings, prepares commission meeting minutes, maintains county records, and responds to open records requests. This department is also responsible for the recruitment and training of new employees for all county departments, prepares all payroll documents, maintains employee records, and administers all employee benefits. This department performs the total accounting and finance functions for the county including processing account receivables and account payables, coordinating the annual audit, maintaining fixed asset records, preparing bids and RFPs/RFQs, and preparing various financial reports required by federal, state, and other regulatory agencies. In addition, this department also funds the County Attorney. The primary function of the County Attorney is to provide legal advice to and to represent Pike County. In doing so, the County Attorney's duties include advising and representing the governing authority, Sheriff, Tax Commissioner, Clerk of Superior Court, Probate Court Judge, officials, and employees of the County. The County Attorney's duties also include advising the governing authority and other County officers and employees on their powers and duties under the law, to prepare ordinances and legal documents, to review proposed contracts and to represent the County and its officers in legal proceedings.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
County Manager	1	1	1
County Clerk	1	1	1
Human Resources/Payroll	1	1	1
Accounts Payable	1	1	1
Finance Administrator	1	1	1
County Attorney	1	1	1
Commissioners (Elected)	5	5	5
Total Positions	**11**	**11**	**11**

BUDGET HIGHLIGHTS

- $2,319,569 bank loan on the +/- 238 acres: County Farm Road property paid off during FY25-26.

- The total county Health Reimbursement Account (HRA) has been separated to each department in which the employee works for better transparency and more accurate department costs. Total budgeted cost for FY26-27 is $79,000.

Board of Commissioners/Administration

Continued:

- County is expecting a 10% increase in Property & Liability Insurance
- Defined Benefit has been separated into each department in which the employee works for better transparency and more accurate departmental costs. Total cost is estimated at $624,537.
- 5.3% increase in group insurance, which was changed to CIGNA and shopped by our new broker. The total cost of county group insurance is budgeted at $1,885,513.
- Finalizing a salary study through the UGA Carl Vinson Institute of Government.
- A 3% C.O.L.A. for county employees has been included in the budget.
- The Insurance Premium Tax is budgeted to be collected at a rate of $1,690,000. Per SB 285, all local governments are mandated to remit 1.5% of their insurance premium tax to the Peace Officers' Annuity and Benefit (POAB) Fund. In accordance with O.C.G.A. 33-8-8.3, the insurance premium tax shall be separated from other funds and shall be expended as follows:

Service	FY2026-27 Budgeted Expenditures	FY2026-27 Budgeted Revenues	Insurance Premium Tax	Other General Fund Revenues
Sheriff's (P.O.A.B)	25,350	0	25,350	0
Ambulance	925,169	0	496,803	428,366
Fire Dept.	998,942	0	536,418	462,524
E-911	1,199,065	402,270	631,429	165,366
Total	**3,148,526**	**402,270**	**1,690,000**	**1,056,256**

Board of Commissioners/Administration - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 13 Commissioners							
100-13-1000-512101-000 Hra Contribution	1,790.00	5,500.00	1,046.00	81	3,250.00	3,250.00	3,250.00
100-13-1000-523100-000 Accg-Ins - Property & Liability	262,335.00	300,000.00	302,089.00	-1	330,000.00	330,000.00	330,000.00
100-13-1000-523200-000 Communications - Phone	9,482.00	10,000.00	8,426.00	16	9,500.00	9,500.00	9,500.00
100-13-1000-523900-000 Employee Screening	845.00	850.00	945.00	-11	850.00	850.00	850.00
100-13-1300-512200-000 Fica	86.00						
100-13-1300-512600-000 Unemployment Payments		5,000.00		100	5,000.00	5,000.00	5,000.00
100-13-1300-512900-000 Uniforms	154.00	250.00		100	250.00	250.00	250.00
100-13-1300-523201-000 Cell Phone Communication	588.00	600.00	539.00	10	600.00	600.00	600.00
100-13-1300-523232-000 Equipment Rental	1,958.00	2,000.00	2,160.00	-8	2,200.00	2,375.00	2,375.00
100-13-1300-523300-000 Legal Publication	6,126.00	7,500.00	2,977.00	60	7,500.00		

Board of Commissioners/Administration – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-13-1300-523500-000 Travel	14,953.00	20,940.00	14,361.00	31	25,000.00	25,000.00	25,000.00
100-13-1300-523600-000 Dues & Fees	7,005.00	8,000.00	7,580.00	5	8,000.00	8,000.00	8,000.00
100-13-1300-523700-000 Training	9,084.00	13,050.00	7,078.00	46	13,050.00	13,050.00	13,050.00
100-13-1300-523850-000 Contract Services	115,818.00	65,000.00	73,164.00	-13	65,000.00	51,787.00	51,787.00
100-13-1300-523900-000 Postage	1,988.00	2,400.00	2,111.00	12	2,400.00	2,400.00	2,400.00
100-13-1300-531000-000 Supplies	6,198.00	7,500.00	7,540.00	-1	7,500.00	7,500.00	7,500.00
100-13-1300-531270-000 Gas\Diesel		200.00	93.00	53	200.00	200.00	200.00
100-13-1300-531400-000 Legal Resources		2,500.00		100	2,500.00	2,000.00	2,000.00
100-13-1310-511100-000 Regular (Comm) Employees	153,902.00	155,547.00	141,675.00	9	156,739.00	156,739.00	156,739.00
100-13-1310-512100-000 Group (Comm) Insurance	69,515.00	74,465.00	68,903.00	7	75,043.00	71,580.00	71,580.00
100-13-1310-512200-000 Fica & Medicare	9,498.00	11,900.00	10,339.00	13	11,990.00	11,990.00	11,990.00
100-13-1310-512700-000 Workers Compensation - Comm	114,796.00	121,000.00	93,096.00	23	110,000.00	110,000.00	110,000.00

Board of Commissioners/Administration – Detail Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
100-13-1320-511100-000 Regular (Co Mgr) Employees	13,113.00	65,000.00	62,250.00		4	65,000.00	66,348.00	66,348.00
100-13-1320-512100-000 Group (Co Mgr) Insurance	77.00	10,065.00			100		423.00	423.00
100-13-1320-512200-000 Fica & Medicare	966.00	4,973.00	4,693.00		6	4,973.00	5,122.00	5,122.00
100-13-1320-512400-000 Retirement Contributions	10,426.00	10,612.00			100	10,000.00	10,000.00	10,000.00
100-13-1330-511100-000 Regular (Administration) Employe...	227,574.00	247,239.00	232,946.00		6	251,953.00	259,511.00	259,511.00
100-13-1330-512100-000 Group (Adm) Insurance	32,000.00	47,432.00	21,615.00		54	28,050.00	31,736.00	31,736.00
100-13-1330-512200-000 Fica & Medicare	16,237.00	19,062.00	17,706.00		7	19,275.00	19,853.00	19,853.00
100-13-1330-512400-000 Retirement Contributions	17,735.00	27,282.00	29,436.00		-8	32,000.00	32,000.00	32,000.00
100-13-1330-523300-000 Advertising & Legal Publications	460.00	3,600.00	1,012.00		72	3,600.00	8,500.00	8,500.00
100-13-1500-521200-000 Prof Svc - Salary Study		20,000.00	19,881.00		1			
100-13-1500-523901-000 Bank Service Charges	575.00	500.00	9,052.00		-1,710	500.00	500.00	500.00
100-13-1512-582301-000 Penalties & Late Charges	11,365.00							

Board of Commissioners/Administration – Detail Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
100-13-1530-521200-000 Professional Svc - Law	92,499.00	96,000.00	96,654.00		-1	96,000.00	96,000.00	96,000.00
100-13-1530-521201-000 Prof Svc - Attorney - Suits	2,500.00	10,000.00	14,404.00		-44	10,000.00	20,000.00	20,000.00
100-13-1540-573000-000 Employee Recognition	8,101.00	8,500.00			100	8,500.00	5,000.00	5,000.00
100-13-1560-521200-000 Prof Svc - Audit	36,770.00	35,000.00	32,414.00		7	35,000.00	36,500.00	36,500.00
100-13-3000-523101-000 Accg-Ins - Ptsd First Responder	4,070.00	15,000.00	11,308.00		25	15,000.00	15,000.00	15,000.00
100-13-4400-531210-000 Water/Sewage	1,094.00	1,200.00	1,038.00		14	1,200.00	1,200.00	1,200.00
100-13-4600-531530-000 Electricity	6,078.00	7,000.00	5,587.00		20	7,000.00	7,000.00	7,000.00
100-13-8000-581016-000 Unitedbank Loan #3807 - Principal		2,192,000.00	2,241,480.00		-2			
100-13-8000-582016-000 United Bank Loan 3807 - Interest	146,791.00	127,569.00	63,260.00		50			
Total	**$1,414,552.00**	**$3,762,236.00**	**$3,608,858.00**			**$1,424,623.00**	**$1,426,764.00**	**$1,426,764.00**
Report Total Expenditure	**$1,414,552.00**	**$3,762,236.00**	**$3,608,858.00**			**$1,424,623.00**	**$1,426,764.00**	**$1,426,764.00**

Board of Elections and Registration

DEPARTMENT PROFILE

Pursuant to House Bill 623 (as passed House and Senate and signed into law by the Governor on May 7, 2019), and pursuant to subsection (b) of Code Section 21-2-40 of the O.C.G.A., "The Pike County Board of Elections and Registration" was duly established by Local Legislation with the effective date of July 1, 2019. Membership. The Pike County Board of Elections and Registration shall be composed of five members, each of whom shall be an elector and resident of Pike County and shall be appointed by the Pike County Board of Commissioners. Each member of the board shall be appointed to serve four-year (4-year) terms. An Administrative Supervisor, known as Elections and Registration Supervisor (Supervisor), shall be hired by the County Manager and the Pike County Board of Commissioners to administer and conduct the elections, primaries, and registration of Pike County. Said Supervisor shall be recommended by the Board of Elections to the County Manager and Board of Commissioners. The governing authority of the county shall expend public funds to provide the Supervisor with such proper and suitable administrative offices and with such assistants and other employees as the governing authority shall deem appropriate. Compensation for such administrative personnel shall be paid by the governing authority under its personnel policies wholly from county funds.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Elections Supervisor	1	1	1
Registrar (Full-Time)	1	1	1
Registrar (Part-Time)	1	0	0
Elections Systems Supervisor	1	1	1
Elections Systems Specialist	0	1	1
Board Member (Appointed)	5	5	5
Poll Manager (Temp)	8	8	8
Poll Worker (Temp)	32	32	32
Total Positions	**49**	**49**	**49**

BUDGET HIGHLIGHTS

- Increases from prior year relate to salaries, insurance and retirement contributions.
- For future elections, advance voting will be held at the Pike County Public Library.
- A requested restructuring of the counter space within the Board of Elections has not been budgeted as no estimate has been received.

Board of Elections and Registration – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 14 Board Of Elections & Reg.							
100-14-1400-511100-000 Regular Employees	153,928.00	191,113.00	177,985.00	7	198,625.00	196,651.00	196,651.00
100-14-1400-511200-000 Board Compensation	3,088.00	4,000.00	2,172.00	46	4,000.00	4,000.00	4,000.00
100-14-1400-512100-000 Group Insurance	26,741.00	46,407.00	24,869.00	46	54,140.00	62,124.00	62,124.00
100-14-1400-512101-000 Hra Contribution	604.00	1,750.00	1,920.00	-10	3,250.00	3,250.00	3,250.00
100-14-1400-512200-000 Fica & Medicare	10,806.00	14,926.00	13,403.00	10	14,606.00	15,044.00	15,044.00
100-14-1400-512201-000 Board Fica / Medicare					306.00	306.00	306.00
100-14-1400-512400-000 Retirement Contributions	8,838.00	9,059.00	17,052.00	-88	17,478.00	17,478.00	17,478.00
100-14-1400-522200-000 Repairs & Maintenance	37.00	500.00		100	1,000.00	750.00	750.00
100-14-1400-523200-000 Communications - Phone	1,743.00	1,525.00	1,545.00	-1	1,601.00	1,500.00	1,500.00
100-14-1400-523300-000 Advertising	1,797.00	800.00	1,389.00	-74	1,000.00	1,000.00	1,000.00

Board of Elections and Registration – Detail Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
100-14-1400-523500-000 Travel	2,410.00	6,000.00	6,624.00		-10	6,000.00	6,000.00	6,000.00
100-14-1400-523600-000 Dues & Fees	1,494.00	700.00	618.00		12	700.00	700.00	700.00
100-14-1400-523700-000 Training	3,800.00	2,300.00	3,222.00		-40	2,400.00	2,400.00	2,400.00
100-14-1400-523850-000 Poll Workers - Contract Svc.	50,203.00	104,128.00	53,334.00		49	105,000.00	75,000.00	75,000.00
100-14-1400-523900-000 Postage	2,664.00	3,500.00	1,762.00		50	4,000.00	3,500.00	3,500.00
100-14-1400-531000-000 Supplies	14,010.00	12,000.00	39,533.00		-229	12,000.00	12,000.00	12,000.00
100-14-1400-542500-000 Other Equipment	4,933.00	1,000.00	582.00		42	1,000.00	1,000.00	1,000.00
100-14-1500-523850-000 Contract Services	26,413.00	27,500.00	28,529.00		-4	32,500.00	40,062.00	40,062.00
100-14-4400-531210-000 Water /Sewage	334.00	350.00	311.00		11	360.00	360.00	360.00
100-14-4600-531530-000 Electricity Exp	2,560.00	2,500.00	2,364.00		5	2,750.00	2,750.00	2,750.00
100-14-4700-531520-000 Natural Gas Expense	260.00	250.00	285.00		-14	250.00	350.00	350.00
Total	**$316,663.00**	**$430,308.00**	**$377,499.00**			**$462,966.00**	**$446,225.00**	**$446,225.00**

Board of Elections and Registration – Detail Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Report Total Expenditure	$316,663.00	$430,308.00	$377,499.00			$462,966.00	$446,225.00	$446,225.00

Board of Equalization

DEPARTMENT PROFILE

This six-member board (three members and three alternates) is appointed by the Grand Jury for three-year terms and receives oversight from the Clerk of Superior Court. This Board hears taxpayer appeals regarding property value assessments made by the Board of Tax Assessors and can take action to obtain property value uniformity. Board of Equalization decisions may be appealed to Superior Court.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Board Member	6	6	6
Total Positions	**6**	**6**	**6**

BUDGET HIGHLIGHTS

- A printing and binding account was added this year for the Board's usage.

Board of Equalization - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 15 Board Of Equalization								
100-15-1000-523300-000 Legal Publication	64.00	200.00			100	200.00	200.00	200.00
100-15-1000-523500-000 Bd Of Eq Travel	912.00	400.00			100	400.00	400.00	400.00
100-15-1000-523700-000 Bd Of Eq Training	205.00	1,000.00	636.00		36	1,000.00	1,000.00	1,000.00
100-15-1000-531000-000 Bd Of Eq - Supplies		50.00			100	50.00	50.00	50.00
100-15-1330-512200-000 Fica & Medicare	36.00							
100-15-1330-521100-000 Bd Of Eq Per Diem	1,543.00	1,400.00	800.00		43	1,400.00	1,400.00	1,400.00
100-15-1330-521200-000 Comp Pay	500.00	1,000.00			100	1,000.00	1,000.00	1,000.00
100-15-1330-523400-000 Printing & Binding						1,000.00	1,000.00	1,000.00
100-15-1550-523900-000 Postage		150.00			100	250.00	250.00	250.00
Total	**$3,260.00**	**$4,200.00**	**$1,436.00**			**$5,300.00**	**$5,300.00**	**$5,300.00**
Report Total Expenditure	**$3,260.00**	**$4,200.00**	**$1,436.00**			**$5,300.00**	**$5,300.00**	**$5,300.00**

Building and Grounds

DEPARTMENT PROFILE

The Building and Grounds Department maintains approximately 21+/- county-owned buildings, performs county-wide preventive maintenance functions, and provides janitorial services for the courthouse, courthouse annex, administration building, and the health department building. This department also constructs small projects, conducts minor renovations, assists with major renovations, and resolves building related complaints on a county-wide basis.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Director	1	1	1
Facilities Maintenance Technician	1	1	1
Building Service Worker	1	1	1
Total Positions	**3**	**3**	**3**

BUDGET HIGHLIGHTS

- Increases from prior year relate to salaries and insurance
- Maintenance Repairs/Expenditures – All Facilities is budgeted at $34,000 for upkeep and maintenance of all county facilities. The following projects are also budgeted within this line item:
- Replacement of Health Department door $8,000
- New carpet in courthouse courtroom $15,000
- Probate court upstairs office carpet $3,000
- Septic fill line replacement $7,000
- Courthouse north tree trimming/removal $5,000
- Library water check value $4,000
- Transfer Station building repair $5,000
- Various HVAC System replacements $15,000

Building and Grounds - Continued

- Building and Grounds storage building lean-to $30,000
- A requested restructuring of the counter space within the Board of Elections has not been budgeted as no estimate has been received.



Building and Grounds – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 18 Buildings & Grounds							
100-18-1300-523201-000 Cell Phone Communications	527.00	600.00	484.00	19	600.00	600.00	600.00
100-18-1565-511100-000 Regular Employees	114,099.00	147,591.00	140,106.00	5	153,831.00	151,684.00	151,684.00
100-18-1565-511300-000 Overtime	303.00	1,000.00	85.00	92	1,000.00	1,000.00	1,000.00
100-18-1565-512100-000 Group Insurance	17,916.00	28,646.00	29,897.00	-4	45,498.00	40,885.00	40,885.00
100-18-1565-512101-000 Hra Contribution	1,792.00	1,750.00	264.00	85	750.00	750.00	750.00
100-18-1565-512200-000 Fica & Medicare	7,904.00	11,368.00	10,026.00	12	11,769.00	11,604.00	11,604.00
100-18-1565-512400-000 Retirement Contributions	16,074.00	16,476.00	10,946.00	34	11,220.00	11,220.00	11,220.00
100-18-1565-512900-000 Uniforms	652.00	750.00	667.00	11	750.00	750.00	750.00
100-18-1565-522100-000 Cleaning Supplies	5,832.00	7,000.00	5,590.00	20	7,000.00	7,000.00	7,000.00
100-18-1565-522200-000 Maintenance Rprs/Exp - All Facili...	111,986.00	114,700.00	65,077.00	43	100,000.00	126,000.00	126,000.00

Building and Grounds – Detail Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
100-18-1565-522201-000 Contract Services - Bldg & Ground...	81,409.00	80,410.00	74,830.00		7	80,832.00	83,027.00	83,027.00
100-18-1565-531210-000 Water / Sewage	294.00	3,300.00	4,671.00		-42	3,500.00	3,500.00	3,500.00
100-18-1565-531520-000 Propane Gas	572.00	1,500.00			100	1,500.00	1,000.00	1,000.00
100-18-1565-531700-000 Supplies - Small Equipment	930.00	1,000.00	546.00		45	1,000.00	1,000.00	1,000.00
100-18-1565-542200-000 Vehicles M& R	15,112.00	2,500.00	5,373.00		-115	10,500.00	10,500.00	10,500.00
100-18-4600-531530-000 Electricity Expense	2,370.00	2,600.00	2,331.00		10	2,500.00	2,600.00	2,600.00
100-18-4700-531270-000 Gas/Diesel	4,960.00	7,500.00	4,706.00		37	6,000.00	6,000.00	6,000.00
Total	**$382,732.00**	**$428,691.00**	**$355,599.00**			**$438,250.00**	**$459,120.00**	**$459,120.00**
Report Total Expenditure	**$382,732.00**	**$428,691.00**	**$355,599.00**			**$438,250.00**	**$459,120.00**	**$459,120.00**

Coroner

DEPARTMENT PROFILE

The coroner is elected by the voters for four-year terms. The Coroner, with the assistance from the Georgia Bureau of Investigations and other state and local agencies, investigates the cause and manner of death when a person dies under various situations including but not limited to: 1) as a result of violence, suicide, or accident, 2) suddenly when in apparent good health, 3) when unattended by a physician, 4) in any suspicious manner, or 5) as a result of an apparent drug overdose.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Coroner (Elected)	1	1	1
Deputy Coroner	2	2	3
Total Positions	**3**	**3**	**4**

BUDGET HIGHLIGHTS

- Deputy Coroners are paid $175 per call from contract services
- There is a need for a new van within this department but it is not currently budgeted.



Coroner – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 37 Coroner							
100-37-3700-511100-000 Regular Employees	26,972.00	25,000.00	19,303.00	23	25,000.00	17,112.00	17,112.00
100-37-3700-512100-000 Group Insurance	24,153.00	23,624.00	22,550.00	5	23,624.00	21,048.00	21,048.00
100-37-3700-512200-000 Fica & Medicare	1,463.00	1,913.00	1,131.00	41	1,913.00	1,979.00	1,979.00
100-37-3700-522200-000 Vehicles M&R		500.00		100	500.00	500.00	500.00
100-37-3700-522250-000 Transport	2,600.00	3,500.00	1,300.00	63	3,500.00	3,500.00	3,500.00
100-37-3700-523000-000 Other Purchased / Indigent Servic...		1,000.00		100	1,000.00	1,000.00	1,000.00
100-37-3700-523200-000 Communications - Phone	456.00	480.00	225.00	53	480.00	480.00	480.00
100-37-3700-523500-000 Travel	2,147.00	2,400.00	1,923.00	20	2,400.00	2,400.00	2,400.00
100-37-3700-523600-000 Dues & Fees	450.00	450.00	150.00	67	450.00	450.00	450.00
100-37-3700-523700-000 Training	1,605.00	1,080.00	3,605.00	-234	1,080.00	1,600.00	1,600.00

Coroner – Detail Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
100-37-3700-523850-000 Contract Services	162.00	162.00	4,351.00		-2,586	162.00	8,750.00	8,750.00
100-37-3700-531000-000 Supplies	5,210.00	7,500.00	2,186.00		71	7,500.00	7,500.00	7,500.00
100-37-3700-531100-000 Investigation Expenses		200.00			100	200.00	200.00	200.00
100-37-3700-531270-000 Gas/Diesel	224.00	250.00	331.00		-32	250.00	500.00	500.00
100-37-4600-531530-000 Electricity Expense	124.00	150.00	123.00		18	150.00	150.00	150.00
Total	**$65,566.00**	**$68,209.00**	**$57,178.00**			**$68,209.00**	**$67,169.00**	**$67,169.00**
Report Total Expenditure	**$65,566.00**	**$68,209.00**	**$57,178.00**			**$68,209.00**	**$67,169.00**	**$67,169.00**

Clerk of Superior Court

DEPARTMENT PROFILE

The Clerk of Superior Court is a constitutional officer and is elected by the voters for four-year terms. This office maintains Superior Court records, transmits all appeals to the Georgia Court of Appeals and Georgia Supreme Court, and records real estate transactions such as warranty deeds, quit claim deeds, security deeds, assignments, right-of-way deeds, easements, property plats, and power of attorney documents. In addition, this office is also responsible for recording military discharges, trade names, UCCs, and various sorts of liens including mechanic liens, property tax liens, and hospital/doctor liens. In addition, this office also collects probation fines, child support payments, and property transfer taxes. This elected office also files criminal cases, maintains criminal warrants, and transmits documents to GCIC and the DMV. This office also files civil cases such as divorces/annulments, adoptions, child support, name changes, habeas corpus cases, suits for damages, garnishments, and repossessions. This office also issues notary appointments, performs jury management, keeps election ballots for the statutory time limit of two years, and assists the public with obtaining various court records. Lastly, this office provides administrative support to the Board of Equalization.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Clerk of Court	1	1	1
Civil Clerk	1	1	1
Criminal Clerk	1	1	1
Juvenile Clerk	1	1	1
Real Estate Clerk	1	1	1
Total Positions	**5**	**5**	**5**

BUDGET HIGHLIGHTS

- Clerk of Superior Court's employee salaries have been raised approximately 4.2% collectively
- Increases from prior year relate to salaries and insurance

Clerk of Superior Court – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 21 Clerk Of Superior Court							
100-21-2180-511100-000 Regular Employees	222,242.00	229,787.00	223,056.00	3	239,618.00	239,618.00	239,618.00
100-21-2180-512100-000 Group Insurance	59,090.00	58,425.00	59,230.00	-1	64,653.00	74,566.00	74,566.00
100-21-2180-512101-000 Hra Contribution	2,940.00	3,500.00	2,006.00	43	1,750.00	1,750.00	1,750.00
100-21-2180-512200-000 Fica & Medicare	15,232.00	17,579.00	16,510.00	6	18,331.00	18,331.00	18,331.00
100-21-2180-512400-000 Retirement Contributions	22,388.00	22,574.00	16,179.00	28	16,583.00	16,583.00	16,583.00
100-21-2180-522200-000 Repairs & Maintenance	135.00		820.00		8,495.00	500.00	500.00
100-21-2180-523200-000 Communications - Phone	2,199.00	1,912.00	1,457.00	24	1,600.00	1,620.00	1,620.00
100-21-2180-523300-000 Advertising/ Legal Publication	75.00	500.00		100	500.00	500.00	500.00
100-21-2180-523400-000 Printing & Binding	1,105.00	1,000.00	2,530.00	-153	2,000.00	2,000.00	2,000.00
100-21-2180-523500-000 Travel	4,549.00	2,500.00	2,809.00	-12	3,000.00	3,000.00	3,000.00

Clerk of Superior Court – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-21-2180-523600-000 Dues & Fees	600.00	600.00	1,200.00	-100	600.00	1,200.00	1,200.00
100-21-2180-523700-000 Training	1,300.00	2,500.00	1,014.00	59	2,500.00	2,500.00	2,500.00
100-21-2180-523850-000 Contract Services	33,118.00	32,000.00	38,917.00	-22	35,000.00	35,000.00	35,000.00
100-21-2180-523900-000 Postage	1,860.00	3,000.00	1,945.00	35	3,000.00	3,000.00	3,000.00
100-21-2180-531000-000 Supplies	4,506.00	4,000.00	5,810.00	-45	4,000.00	4,000.00	4,000.00
100-21-2180-531400-000 Legal Publications	194.00	500.00		100	500.00	500.00	500.00
100-21-2180-542401-000 Historical Deed Indexing Project	1,855.00	2,456.00	3,808.00	-55	4,000.00	4,000.00	4,000.00
Total	**$373,388.00**	**$382,833.00**	**$377,291.00**		**$406,130.00**	**$408,668.00**	**$408,668.00**
Report Total Expenditure	**$373,388.00**	**$382,833.00**	**$377,291.00**		**$406,130.00**	**$408,668.00**	**$408,668.00**

Court Services

DEPARTMENT PROFILE

The Court Services department services budgets (covering Superior, Magistrate, Probate, and Juvenile courts) are funded primarily through local property taxes, supplemented by fees, with significant expenditures directed toward personnel, technology, and administration. Specifically, the Superior Court, in the Griffin Judicial Circuit serving Fayette, Pike, Spalding and Upson counties, possesses appellate jurisdiction from judgements of the Probate Court and Magistrate Court and this court is empowered to exercise general supervision over all inferior courts and to review and correct their judgments. The Superior Court also appoints Juvenile Court Judges to hear juvenile cases.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- Professional services expenditures include $10,000 for contracted private entities or specialized staff to assist judges, manage caseloads, and provide supervision for individuals involved in the legal system.
- Pike County's allocation of total circuit court expenditures totals $128,144 for salaries, supplements, benefits and other expenditures.
- Technical services expenditures include $1,000 for interpreters and $19,000 for court reporters.
- Grand juror per diem payments budgeted at $10,000 are now handled through a debit card system program.
- A Guardian ad Litem has been appointed to represent juveniles at a cost of $26,000.

Court Services – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 20 Court Services							
100-20-2000-521200-000 Professional Services		10,000.00	185.00	98	10,000.00	10,000.00	10,000.00
100-20-2000-531300-000 Food		400.00	130.00	68	400.00	400.00	400.00
100-20-2000-531600-000 Small Equipment		1,000.00		100	1,000.00	1,000.00	1,000.00
100-20-2100-531100-000 Supplies / Materials	220.00	1,500.00	1,570.00	-5	1,500.00	1,500.00	1,500.00
100-20-2150-521100-000 Circuit Court	117,868.00	118,960.00	127,355.00	-7	128,144.00	128,144.00	128,144.00
100-20-2300-521100-000 Court Interpreter / Translator	686.00		768.00		1,000.00	1,000.00	1,000.00
100-20-2500-521100-000 Court Reporter	18,382.00	19,000.00	10,192.00	46	19,000.00	19,000.00	19,000.00
100-20-2700-523850-000 Juror Per Diem	7,160.00	10,000.00	10,000.00		10,000.00	10,000.00	10,000.00
100-20-2750-523200-000 Communications - Phone	2,315.00	2,200.00	1,740.00	21	1,600.00	1,800.00	1,800.00
100-20-2750-523851-000 Contract Services	3,450.00	4,000.00	2,000.00	50	4,000.00	4,000.00	4,000.00

Court Services – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-20-2800-521000-000 Guardian Ad Litem	26,000.00	26,000.00	26,000.00	0	26,000.00	26,000.00	26,000.00
100-20-4400-531210-000 Water / Sewage	1,086.00	1,130.00	1,068.00	5	1,130.00	1,130.00	1,130.00
100-20-4600-531530-000 Electricity Expense	29,364.00	30,000.00	27,265.00	9	30,000.00	30,000.00	30,000.00
Total	**$206,531.00**	**$224,190.00**	**$208,273.00**		**$233,774.00**	**$233,974.00**	**$233,974.00**
Report Total Expenditure	**$206,531.00**	**$224,190.00**	**$208,273.00**		**$233,774.00**	**$233,974.00**	**$233,974.00**

District Attorney

DEPARTMENT PROFILE

The District Attorney is elected by the voters of the Griffin Judicial Circuit that consists of Fayette, Pike, Spalding, and Upson counties for a four-year term. The District Attorney represents the state in all criminal cases in Superior Court and in all cases taken up from Superior Court to the Georgia Court of Appeals and the Georgia Supreme Court. The District Attorney advises grand juries in relation to matters of law, prepares indictments or presentments when requested by the grand jury, prosecutes all indictable offenses, prosecutes, or defends any civil action in which the state is interested, argues criminal cases on appeal, and assists the Attorney General when certain prosecutions are transferred to a U.S. District Court. The District Attorney also supervises the county's Victim-Witness Assistance Program.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
District Attorney (Elected)	1	1	1
Investigator	1	1	1
Chief Assistant District Attorney	1	1	1
Executive Assistant to District Attorney	1	1	1
Assistant District Attorney	2	2	2
Legal Secretary	1	1	1
Victim Witness Advocate (Requesting)	0	0	1
Total Positions	**7**	**7**	**8**

BUDGET HIGHLIGHTS

- A full-time Victim Witness Advocate position plus benefits has been added.
- Operational expenditures have been increased and also include the addition of an Axon Justice digital evidence storage database.

District Attorney – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 22 District Attorney								
100-22-2200-521100-000 District Attorney	215,733.00	215,733.00	215,733.00			328,530.00	296,699.00	296,699.00
100-22-2200-523200-000 Communications- Phone	2,029.00	1,900.00	1,714.00		10	1,900.00	1,900.00	1,900.00
100-22-4700-522200-000 Contract Services	3,600.00	3,670.00	3,600.00		2	3,670.00	3,670.00	3,670.00
Total	**$221,362.00**	**$221,303.00**	**$221,047.00**			**$334,100.00**	**$302,269.00**	**$302,269.00**
Report Total Expenditure	**$221,362.00**	**$221,303.00**	**$221,047.00**			**$334,100.00**	**$302,269.00**	**$302,269.00**

Emergency Management Agency

DEPARTMENT PROFILE

The Pike County Emergency Management Agency (EMA) is committed to the protection of life, property, and the environment for the citizens of Pike County. The EMA demonstrates this commitment by meeting or exceeding emergency management standards in the areas of mitigation, preparedness, response, and recovery. This department is operated by an unpaid volunteer and is funded by grants and local supplements.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Director (Volunteer)	1	1	1
Total Positions	**1**	**1**	**1**

BUDGET HIGHLIGHTS

- Contract services expenditures include $12,000 for the Code Red emergency notification system and $1,062 for a copier/printer lease split between several other departments.
- EMPG Grant expenditures of $18,995 are budgeted for annual administration, preparedness activities and exercises/training.
- For planning purposes, future compensation for the EMA director should be considered to ensure sustainable leadership and continued emergency preparedness efforts.

Emergency Management Agency – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 90 E M A							
100-90-1300-523900-000 Postage		5.00		100	5.00	5.00	5.00
100-90-1550-523201-000 Ema - Cell Phone	588.00	550.00	539.00	2	600.00	600.00	600.00
100-90-3520-522200-000 E M A Vehicle M & R	103.00	100.00		100	100.00	100.00	100.00
100-90-3520-523600-000 Dues & Fees	25.00	75.00	50.00	33	50.00	50.00	50.00
100-90-3520-531000-000 E M A Maintenance Supplies	651.00	1,500.00	1,258.00	16	1,500.00	1,500.00	1,500.00
100-90-3520-531270-000 Ema Gas/Fuel - Vehicle	1,500.00	1,500.00	1,195.00	20	1,500.00	1,500.00	1,500.00
100-90-3520-531600-000 E M A Small Equipment	100.00	100.00	491.00	-391	500.00	500.00	500.00
100-90-3540-523703-000 E M A Training	479.00	1,000.00	700.00	30	1,000.00	1,000.00	1,000.00
100-90-3610-531100-000 Hazard Mitigation Grant Expense	22,680.00	11,340.00	2,520.00	78			
100-90-3630-522200-000 Ema Contract Services	9,965.00	12,000.00	8,069.00	33	12,000.00	13,062.00	13,062.00

Emergency Management Agency – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-90-3920-523200-000 Communications - Phone	81.00		219.00		240.00	240.00	240.00
100-90-3920-542200-000 Ema Grant Expense	15,757.00	15,197.00	12,879.00	15	18,995.00	18,995.00	18,995.00
100-90-3920-542201-000 Vehicle	21.00						
100-90-4600-531530-000 Ema Electricity	1,236.00	1,500.00	1,317.00	12	1,500.00	1,500.00	1,500.00
100-90-4700-531520-000 Propane Gas Expense		250.00		100	250.00	250.00	250.00
Total	**$53,186.00**	**$45,117.00**	**$29,237.00**		**$38,240.00**	**$39,302.00**	**$39,302.00**
Report Total Expenditure	**$53,186.00**	**$45,117.00**	**$29,237.00**		**$38,240.00**	**$39,302.00**	**$39,302.00**

Fire Department

DEPARTMENT PROFILE

Pike County Fire Department has a mutual aid agreement with the City of Meansville's volunteer fire department, and together they provide fire protection to the incorporated and unincorporated areas of the county. The two fire departments currently maintain 8 stations located throughout the county. The county provides each station with annual stipends for their operations and equipment purchases, performs repairs on the vehicles and equipment, funds property insurance for the vehicles and stations as well as workers' compensation insurance, accident and sickness insurance, cancer insurance and PTSD coverage.

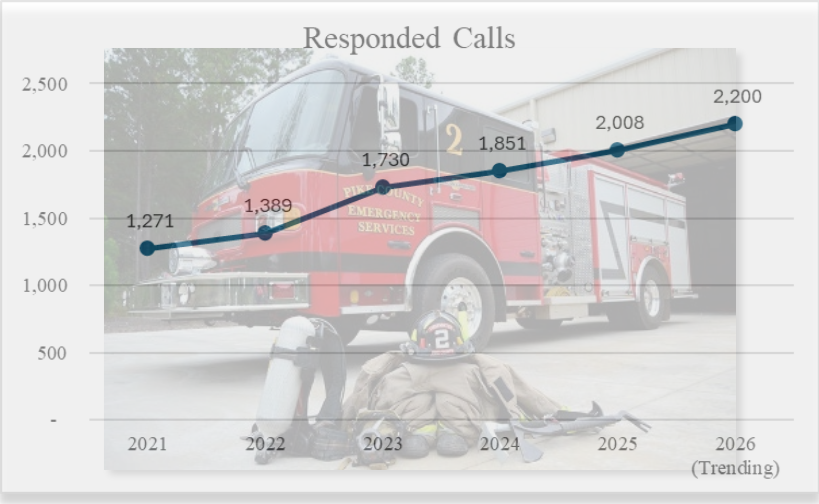
STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Chief	1	1	1
Deputy Chief	1	1	1
Training Officer	1	1	1
Paid Part-Time Fire Fighter	27	29	30
Volunteer Fire Fighter	37	37	37
Total Positions	**67**	**69**	**70**

BUDGET HIGHLIGHTS

- Requesting 24/7 coverage 4 personnel – 2 Stations (2 at Zebulon / 2 at Concord). An increase of $280,295. The increase is not currently budgeted but could be funded by an approximately 0.3 mil increase. (Not approved)

- If request is approved, utilities budget would need to adjust accordingly.



Fire Department – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 80 Fire Station Head Quarter							
100-80-1000-512700-000 Firefighters Cancer/ Disability I...	5,318.00	5,500.00	5,061.00	8	5,500.00	6,050.00	6,050.00
100-80-1310-512900-000 Firefighter Per Diem	34,335.00	40,000.00	18,300.00	54	20,000.00	40,000.00	40,000.00
100-80-1550-523200-000 Communications	27,414.00	15,000.00	15,210.00	-1	20,000.00	20,000.00	20,000.00
100-80-3040-521200-000 Medical Fees	6,000.00	5,000.00	4,500.00	10	5,000.00	5,000.00	5,000.00
100-80-3080-511100-000 Regular Employees	430,616.00	502,347.00	473,822.00	6	782,642.00	513,298.00	513,298.00
100-80-3080-511300-000 Overtime		10,000.00		100		10,000.00	10,000.00
100-80-3080-512200-000 Fica & Medicare	31,290.00	39,195.00	37,899.00	3	59,872.00	39,267.00	39,267.00
100-80-3500-512900-000 Uniforms	13,286.00	7,500.00	7,207.00	4	7,500.00	7,500.00	7,500.00
100-80-3500-572000-000 Meansville Mutual Aid Contract	5,000.00	5,000.00	5,000.00		5,000.00	5,000.00	5,000.00
100-80-3510-522200-000 Vehicle R & M	61,275.00	62,000.00	62,528.00	-1	72,000.00	72,000.00	72,000.00

Fire Department – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-80-3510-523100-000 Property & Liability Ins.	39,819.00	42,000.00	37,886.00	10	42,000.00	42,000.00	42,000.00
100-80-3510-523500-000 Travel	1,210.00	1,000.00	391.00	61	1,000.00	1,000.00	1,000.00
100-80-3510-523600-000 Dues And Fees		500.00	248.00	50	500.00	500.00	500.00
100-80-3510-523900-000 Postage	2.00	50.00	50.00		50.00	50.00	50.00
100-80-3510-531000-000 Office Supplies	1,542.00	1,750.00	1,552.00	11	2,000.00	2,000.00	2,000.00
100-80-3520-522200-000 Equipment	76,448.00	68,000.00	66,422.00	2	68,000.00	68,000.00	68,000.00
100-80-3520-531270-000 Gas / Diesel	30,935.00	35,000.00	32,950.00	6	35,000.00	35,000.00	35,000.00
100-80-3520-531700-000 Auxiliary	154.00	500.00	135.00	73	500.00	500.00	500.00
100-80-3540-523701-000 Fire Training	14,397.00	15,000.00	12,800.00	15	15,000.00	15,000.00	15,000.00
100-80-3550-523850-000 Contract Services	38,891.00	42,500.00	43,316.00	-2	42,500.00	39,000.00	39,000.00
100-80-3570-522310-000 Zebulon Building Lease	10,800.00	10,800.00	10,800.00		10,800.00	10,800.00	10,800.00
100-80-3570-523000-000 Fireworks Tax Grant Expenditures	12,636.00						

Fire Department – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-80-3570-542500-000 Other Supplies/ Equipment	2,682.00						
100-80-3570-542600-000 Bunker Gear	29,718.00	30,000.00	29,757.00	1	30,000.00	30,000.00	30,000.00
100-80-3630-523800-000 Ambulance Licenses		2,500.00		100	2,500.00	2,750.00	2,750.00
100-80-3630-531100-000 Medical Supplies	4,109.00	12,500.00	9,973.00	20	12,500.00	12,500.00	12,500.00
100-80-3630-531101-000 Public Safety & Education	2,269.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00
100-80-4400-531210-000 Water Expense	1,798.00	2,500.00	1,956.00	22	2,500.00	2,750.00	2,750.00
100-80-4600-531530-000 Electricity Expense	17,853.00	18,500.00	17,072.00	8	18,500.00	20,000.00	20,000.00
100-80-4700-531220-000 Natural Gas	190.00	1,000.00	212.00	79	1,000.00	1,000.00	1,000.00
100-80-4700-531520-000 Propane Gas Expense	6,485.00	10,000.00	5,507.00	45	10,000.00	10,000.00	10,000.00
Total	**$906,472.00**	**$988,642.00**	**$903,554.00**		**$1,274,864.00**	**$1,013,965.00**	**$1,013,965.00**
Report Total Expenditure	**$906,472.00**	**$988,642.00**	**$903,554.00**		**$1,274,864.00**	**$1,013,965.00**	**$1,013,965.00**

Inmate Care

DEPARTMENT PROFILE

Per Georgia Rules and Regulations subject 125-4-4 Medical Services: When a person is committed to a correctional institution it becomes the responsibility of the correctional authorities to provide the necessary health care for the inmate. Medical and hospital care, as required, shall be provided for all inmates assigned. In no instance shall an inmate, his family or other individual be required to pay any portion of the fee or expenditures for the inmate's medical or dental treatment, except as otherwise provided by law.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

Inmate Care - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 32 Inmate Care							
100-32-3326-523500-000 Travel	1,004.00	200.00	73.00	63	200.00	200.00	200.00
100-32-3326-531000-000 Inmate Supplies	27,273.00	24,000.00	12,817.00	47	24,000.00	24,000.00	24,000.00
100-32-3350-523850-000 Support Of Inmates	39,705.00	40,000.00	11,551.00	71	40,000.00	40,000.00	40,000.00
100-32-3350-531300-000 Food For Inmates	71,755.00	73,832.00	61,390.00	17	73,832.00	73,832.00	73,832.00
100-32-3370-523100-000 Inmate Medical	140,102.00	125,486.00	109,294.00	13	125,486.00	125,486.00	125,486.00
Total	**$279,839.00**	**$263,518.00**	**$195,125.00**		**$263,518.00**	**$263,518.00**	**$263,518.00**
Report Total Expenditure	**$279,839.00**	**$263,518.00**	**$195,125.00**		**$263,518.00**	**$263,518.00**	**$263,518.00**

Jail

DEPARTMENT PROFILE

The current county jail, under the direction of the elected Sheriff, is a 32 bed facility that is a holding facility for 30 men and 2 women. This facility houses inmates with pre-trial criminal offense(s) ranging from city violation(s), county ordinance(s) violation(s) including misdemeanors up to felony charge(s). In addition the jail houses for the City of Zebulon and City of Molena when they are awaiting court appearance and for persons already sentenced but waiting for a transfer to a state facility. The county jail also holds persons found guilty of certain misdemeanors, county ordinance, and probation violation sentenced to county jail to twelve months or less. This facility does not house juveniles.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Department Supervisor (Major)	1	1	1
Shift Supervisor	4	4	4
Jailers	10	10	10
Court Services	2	3	3
Total Positions	**17**	**18**	**18**

BUDGET HIGHLIGHTS

- Increases from prior year relate to salaries, insurance, retirement contributions, uniforms and utilities.

- Contract services include $15,500 for an annual maintenance agreement on a public safety software solution, $8,580 for computer support and IT services, $2,400 for copier services, $1,800 for waste removal, $1,102 for less-lethal weapon technologies and $1,868 for professional personnel assessments.



Jail - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 34 Jail							
100-34-3326-511100-000 Regular Employees	808,189.00	801,907.00	775,685.00	3	882,352.00	910,625.00	910,625.00
100-34-3326-511300-000 Overtime	44,965.00	60,100.00	64,863.00	-8	55,155.00	55,155.00	55,155.00
100-34-3326-512100-000 Group Insurance	121,970.00	154,205.00	116,290.00	25	171,915.00	184,548.00	184,548.00
100-34-3326-512101-000 Hra Contribution	539.00	9,000.00	995.00	89	10,000.00	10,000.00	10,000.00
100-34-3326-512200-000 Fica & Medicare	59,006.00	70,074.00	63,328.00	10	71,720.00	73,882.00	73,882.00
100-34-3326-512400-000 Retirement Contributions	76,271.00	102,820.00	102,749.00	0	107,577.00	107,577.00	107,577.00
100-34-3326-512900-000 Uniforms	13,606.00	5,500.00	6,709.00	-22	10,444.00	10,444.00	10,444.00
100-34-3326-521200-000 Professional Svc	18,440.00	2,250.00	462.00	79	2,250.00	2,250.00	2,250.00
100-34-3326-522200-000 Repairs & Maintenance	24,842.00	7,500.00	5,712.00	24	5,000.00	5,000.00	5,000.00
100-34-3326-523200-000 Communications - Phone	3,172.00	3,000.00	2,053.00	32	3,000.00	2,500.00	2,500.00

Jail – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-34-3326-523700-000 Training	1,726.00	3,000.00	2,002.00	33	3,000.00	3,000.00	3,000.00
100-34-3326-523850-000 Contract Services	17,711.00	43,530.00	34,532.00	21	29,269.00	31,250.00	31,250.00
100-34-3326-523900-000 Postage	19.00	150.00	29.00	81	150.00	150.00	150.00
100-34-3326-531000-000 Supplies - Jail	3,322.00	6,100.00	6,116.00	0	3,000.00	3,000.00	3,000.00
100-34-3326-531270-000 Gas/Diesel	11,574.00	12,000.00	13,279.00	-11	12,000.00	12,000.00	12,000.00
100-34-3326-542200-000 Vehicles - M & R	428.00	6,000.00	1,184.00	80	6,000.00	6,000.00	6,000.00
100-34-3360-531700-000 Record Books	1,170.00	1,200.00		100	1,200.00	1,200.00	1,200.00
100-34-4400-531210-000 Water / Sewage - Jail	10,746.00	12,055.00	11,762.00	2	15,530.00	15,530.00	15,530.00
100-34-4600-531530-000 Electricity - Jail	11,818.00	12,086.00	11,198.00	7	12,704.00	12,704.00	12,704.00
100-34-4700-531220-000 Natural Gas - Jail	1,320.00	1,500.00	1,020.00	32	1,500.00	1,500.00	1,500.00
Total	**$1,230,834.00**	**$1,313,977.00**	**$1,219,968.00**		**$1,403,766.00**	**$1,448,315.00**	**$1,448,315.00**
Report Total Expenditure	**$1,230,834.00**	**$1,313,977.00**	**$1,219,968.00**		**$1,403,766.00**	**$1,448,315.00**	**$1,448,315.00**

Magistrate Court

DEPARTMENT PROFILE

The Chief Magistrate of the Magistrate Court is elected by the voters for four-year terms. The Magistrate Court has criminal and civil jurisdictions. The criminal jurisdiction's responsibilities include issuing arrest and search warrants as well as good behavior bonds, conducting first appearances, setting bonds, extradition, committal, and warrant application hearings, and presiding over and conducting trials for county ordinance violations, misdemeanor bad checks, criminal trespass, alcohol beverage violations involving persons under 21 years of age, shoplifting, and possession of marijuana less than one ounce. The civil jurisdiction's responsibilities include the trial and adjudication of civil claims for $15,000 or less, dispossessory and distress warrant proceedings, abandoned vehicles, foreclosures, and garnishments.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Chief Magistrate Judge (Elected)	1	1	1
Non-Chief Magistrate Judge (Appointed))	1	1	1
Magistrate Court Clerk	2	2	3
Total Positions	**4**	**4**	**5**

BUDGET HIGHLIGHTS

- The Chief Magistrate requested an additional part-time position at $32,255.
- Other increases from prior year relate to salaries and insurance.



Magistrate Court - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 23 Magistrate Court							
100-23-1300-523201-000 Cell Phone - Communications	485.00	500.00	413.00	17	452.00	480.00	480.00
100-23-2400-511100-000 Regular Employees	175,468.00	274,492.00	260,353.00	5	297,201.00	304,992.00	304,992.00
100-23-2400-512100-000 Group Insurance	28,804.00	28,860.00	23,333.00	19	39,465.00	30,761.00	30,761.00
100-23-2400-512101-000 Hra Contribution	1,716.00	1,750.00	1,582.00	10	1,750.00	1,750.00	1,750.00
100-23-2400-512200-000 Fica & Medicare	12,217.00	20,999.00	19,542.00	7	22,736.00	23,433.00	23,433.00
100-23-2400-512400-000 Retirement Contributions	17,720.00	17,225.00	10,313.00	40	18,789.00	12,700.00	12,700.00
100-23-2400-522200-000 Contract Services	19,056.00	15,987.00	16,420.00	-3	16,650.00	18,220.00	18,220.00
100-23-2400-523200-000 Communications - Phone	2,029.00	1,957.00	1,730.00	12	2,197.00	1,900.00	1,900.00
100-23-2400-523300-000 Advertising		40.00		100	40.00	40.00	40.00
100-23-2400-523400-000 Printing & Binding	158.00	714.81	744.00	-4	600.00	600.00	600.00

Magistrate Court – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-23-2400-523500-000 Travel	272.00	1,750.00	1,867.00	-7	1,750.00	1,750.00	1,750.00
100-23-2400-523600-000 Dues & Fees	1,985.00	1,816.00	1,667.00	8	2,051.00	2,051.00	2,051.00
100-23-2400-523700-000 Training		1,000.00	195.00	81	1,000.00	1,000.00	1,000.00
100-23-2400-523850-000 Professional Services	55,670.00	785.19	527.00	33	1,000.00	1,000.00	1,000.00
100-23-2400-523900-000 Postage	1,570.00	1,668.00	1,840.00	-10	1,708.00	1,708.00	1,708.00
100-23-2400-531000-000 Supplies	2,282.00	3,072.00	2,609.00	15	3,300.00	3,300.00	3,300.00
100-23-2400-531400-000 Legal Publications	535.00	850.00	535.00	37	850.00	850.00	850.00
Total	**$319,967.00**	**$373,466.00**	**$343,670.00**		**$411,539.00**	**$406,535.00**	**$406,535.00**
Report Total Expenditure	**$319,967.00**	**$373,466.00**	**$343,670.00**		**$411,539.00**	**$406,535.00**	**$406,535.00**

Planning and Development

DEPARTMENT PROFILE

The Planning & Development Department handles permitting, planning and development, code enforcement, building inspections, erosion, and soil (E&S) issues, and land disturbance permits. They are involved in planning both residential and commercial structures, as well as rezoning for subdivisions and other areas. In addition, this department is responsible for issuing and collection of business licenses and is the administrator of the Impact Fee Program.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Director	1	1	1
Building Inspector/Code Enforcement	2	2	2
Code Enforcement Officer (part-time)	0	0	1
Administrative Assistant	2	2	2
Total Positions	**5**	**5**	**6**

BUDGET HIGHLIGHTS

- Added a Part-time Code Enforcement officer that will be shared with Animal Control
- Increases from prior year relate to salaries, insurance and retirement contributions.
- Contract services include $13,500 for an annual maintenance agreement on a planning and zoning management software solution, $8,772 for computer support and IT services and $4,728 for copier services.



Planning and Development - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 74 Planning & Development							
100-74-1300-523201-000 Cell Phone Communications	1,456.00	1,500.00	1,239.00	17	2,000.00	2,000.00	2,000.00
100-74-4400-531210-000 Water / Sewage	349.00	425.00	325.00	24	425.00	425.00	425.00
100-74-4600-531530-000 Electricity Exp	2,629.00	2,700.00	2,417.00	10	2,700.00	2,700.00	2,700.00
100-74-4700-531220-000 Natural Gas Expense	204.00	300.00	238.00	21	300.00	300.00	300.00
100-74-7410-511100-000 Regular Employees	277,570.00	290,289.00	263,639.00	9	330,289.00	312,497.00	312,497.00
100-74-7410-512100-000 Group Insurance	49,217.00	49,242.00	49,464.00	0	57,568.00	62,398.00	62,398.00
100-74-7410-512101-000 Hra Contribution	1,645.00	3,000.00	2,150.00	28	2,500.00	2,500.00	2,500.00
100-74-7410-512200-000 Fica & Medicare	19,047.00	22,208.00	19,471.00	12	25,267.00	23,925.00	23,925.00
100-74-7410-512400-000 Retirement Contributions	27,296.00	27,556.00	29,745.00	-8	30,070.00	30,070.00	30,070.00
100-74-7410-521100-000 Fire Safety Inspection		2,000.00		100	2,000.00	2,000.00	2,000.00

Planning and Development – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-74-7410-523200-000 Communications - Phone	2,395.00	1,600.00	1,946.00	-22	1,600.00	2,000.00	2,000.00
100-74-7410-523300-000 Advertising	1,019.00	2,000.00	1,102.00	45	2,000.00	2,000.00	2,000.00
100-74-7410-523600-000 Dues & Fees	280.00	500.00	225.00	55	500.00	500.00	500.00
100-74-7410-523700-000 Training	2,905.00	5,000.00		100	5,000.00	5,000.00	5,000.00
100-74-7410-523850-000 Contract Services	25,015.00	27,000.00	28,089.00	-4	27,000.00	27,102.00	27,102.00
100-74-7410-523900-000 Postage	512.00	1,500.00	464.00	69	1,500.00	1,500.00	1,500.00
100-74-7410-531000-000 Supplies	3,225.00	4,000.00	2,549.00	36	4,000.00	4,000.00	4,000.00
100-74-7410-531270-000 Gas/Diesel	4,931.00	6,000.00	3,956.00	34	6,000.00	6,000.00	6,000.00
100-74-7410-542200-000 Vehicles M&R	1,823.00	2,000.00		100	2,000.00	2,000.00	2,000.00
Total	**$421,518.00**	**$448,820.00**	**$407,019.00**		**$502,719.00**	**$488,917.00**	**$488,917.00**
Report Total Expenditure	**$421,518.00**	**$448,820.00**	**$407,019.00**		**$502,719.00**	**$488,917.00**	**$488,917.00**

Probate Court

DEPARTMENT PROFILE

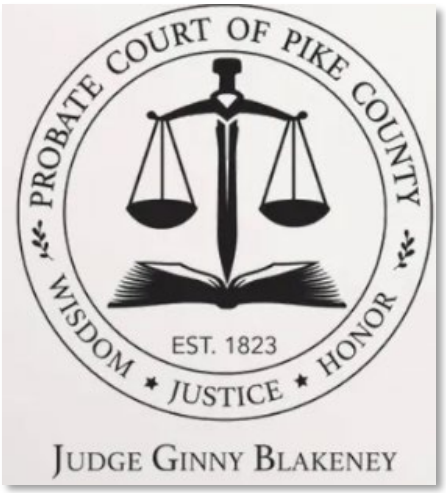
The Judge of the Probate Court is a non-partisan constitutional officer elected by the voters of the county to serve four-year terms. The Probate Court has exclusive and original jurisdiction over the probate of wills, administration of estates, and the appointment of guardians and conservators for minors and incapacitated adults. Additionally, the Probate Court hears countywide misdemeanor traffic cases except those in the city limits and other misdemeanor offenses including game and fish violations. This court also issues marriage licenses, weapons carry licenses, residency verifications, and public fireworks display permits. The Judge of the Probate Court also performs various administrative duties such as administering oaths of office to elected officials and approving and recording required bonds of those officials.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Probate Judge	1	1	1
Probate Court Clerk (Full Time)	1	1	0
Probate Court Clerk (Part Time)	2	2	3
Total Positions	**4**	**4**	**4**

BUDGET HIGHLIGHTS

- Increases from prior year relate to salaries, insurance and retirement contributions.



Probate Court - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 24 Probate Court							
100-24-2450-511100-000 Regular Employees	181,828.00	193,646.00	176,748.00	9	207,937.00	212,979.00	212,979.00
100-24-2450-512100-000 Group Insurance	45,924.00	47,037.00	33,381.00	29	53,729.00	61,685.00	61,685.00
100-24-2450-512101-000 Hra Contribution	878.00	3,000.00	1,086.00	64	3,250.00	3,250.00	3,250.00
100-24-2450-512200-000 Fica & Medicare	12,694.00	14,814.00	13,181.00	11	15,569.00	16,293.00	16,293.00
100-24-2450-512400-000 Retirement Contributions	6,020.00	5,094.00	7,962.00	-56	14,000.00	8,500.00	8,500.00
100-24-2450-522200-000 Contract Services	11,784.00	11,500.00	12,076.00	-5	11,500.00	11,500.00	11,500.00
100-24-2450-523200-000 Communications - Phone	2,315.00	2,139.00	1,729.00	19	1,750.00	1,800.00	1,800.00
100-24-2450-523500-000 Travel	2,484.00	6,003.00	997.00	83	5,754.00	5,754.00	5,754.00
100-24-2450-523600-000 Dues & Fees	710.00	500.00	550.00	-10	750.00	750.00	750.00
100-24-2450-523700-000 Training	2,241.00	3,320.00	2,774.00	16	2,870.00	2,870.00	2,870.00

Probate Court – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	2026 - 2027 Recommended	2026 - 2027 Approved
100-24-2450-523900-000 Postage	2,039.00	2,050.00	2,633.00	-28	3,500.00	2,500.00	2,500.00
100-24-2450-531000-000 Supplies	6,581.00	6,000.00	3,682.00	39	6,000.00	6,000.00	6,000.00
Total	**$275,498.00**	**$295,103.00**	**$256,799.00**		**$326,609.00**	**$333,881.00**	**$333,881.00**
Report Total Expenditure	**$275,498.00**	**$295,103.00**	**$256,799.00**		**$326,609.00**	**$333,881.00**	**$333,881.00**

Public Defender

DEPARTMENT PROFILE

The Griffin Circuit Public Defender's Office consists of four counties in the circuit (Fayette, Pike, Spalding, and Upson). Pike County provides a portion of the funding for the consolidated, circuit-wide budget each year. The main office is located in Griffin and is headed by William Imhoff.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

Public Defender - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 28 Public Defender								
100-28-2800-521000-000 Public Defender	186,448.00	186,448.00	186,448.00			186,448.00	186,448.00	186,448.00
Total	**$186,448.00**	**$186,448.00**	**$186,448.00**			**$186,448.00**	**$186,448.00**	**$186,448.00**
Report Total Expenditure	**$186,448.00**	**$186,448.00**	**$186,448.00**			**$186,448.00**	**$186,448.00**	**$186,448.00**

Public Works

DEPARTMENT PROFILE

The Public Works Department maintains and repairs 192 miles of paved county roads, 200 miles of unpaved county roads, 20 bridge structures, and many culverts and storm drainage pipes in the unincorporated area of the county. This department also mows all county rights-of-ways, maintains ditches, trims trees, installs traffic signs, removes storm debris from county rights-of-way, and conducts in-house projects on an as-needed basis. This department also supervises contracted road and bridge work and large pipe and bridge replacements, prepares the annual LMIG list of resurfacing needs. This department issues driveway, utility encroachment, and timber permits, sells, and installs driveway pipe for installation within the county by private contractors, performs preliminary plan reviews regarding new roads for county acceptance, performs traffic studies, and responds to citizen complaints regarding traffic safety issues.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Director	1	1	1
Administrative Assistant	0	1	1
Road Superintendent	1	0	0
Paving Superintendent	1	0	0
Light Equipment Operator	13	8	6
Heavy Equipment Operator	4	9	11
Mechanic	2	2	2
Sign Technician	1	1	1
Total Positions	**23**	**22**	**22**

BUDGET HIGHLIGHTS

- Charging cities for sign materials is under consideration for future budgets.
- Increases from prior year relate to insurance.
- Added leases on a new Gradall at $10,216.54/month ($122,599), a Deere Backhoe at $986.00/month ($11,832) and a Deere Skidsteer at $862.99/month ($10,356).
- Department requests for a Dump Truck - $203,000 is NOT included within the capital budget. A lease option has been discussed.

Public Works - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 42 Public Works Of Roads							
100-42-1000-542500-000 Capital Outlay- Other Equip			142,065.00				
100-42-1300-523201-000 Cell Phone Communications	3,044.00	1,500.00	1,556.00	-4	1,500.00	2,200.00	2,200.00
100-42-1500-531300-000 Food & Vending Services	124.00	300.00	611.00	-104	600.00	600.00	600.00
100-42-4100-523200-000 Communication- Phone	2,751.00	2,800.00	2,630.00	6	2,800.00	2,800.00	2,800.00
100-42-4100-523300-000 Advertising	823.00	150.00	526.00	-250	600.00	600.00	600.00
100-42-4210-511100-000 Regular Employees	833,775.00	970,182.00	824,599.00	15	994,196.00	1,019,318.00	1,019,318.00
100-42-4210-511300-000 Overtime	23,109.00	20,000.00	10,623.00	47	20,000.00	10,000.00	10,000.00
100-42-4210-512100-000 Group Insurance	240,209.00	282,480.00	215,541.00	24	283,592.00	262,280.00	262,280.00
100-42-4210-512101-000 Hra Contribution	2,651.00	12,250.00	3,919.00	68	11,750.00	11,750.00	11,750.00
100-42-4210-512200-000 Fica & Medicare	58,105.00	75,749.00	60,855.00	20	76,820.00	78,743.00	78,743.00

Public Works – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-42-4210-512400-000 Retirement Contributions	100,670.00	98,945.00	92,441.00	7	93,144.00	93,144.00	93,144.00
100-42-4220-522000-000 Sign M&R	14,961.00	12,000.00	17,268.00	-44	15,000.00	15,000.00	15,000.00
100-42-4220-522200-000 Equipment M&R	105,295.00	110,000.00	115,910.00	-5	130,000.00	130,000.00	130,000.00
100-42-4220-531000-000 Supplies	6,184.00	5,000.00	4,493.00	10	5,000.00	5,000.00	5,000.00
100-42-4220-531270-000 Gas/Diesel	122,268.00	130,000.00	102,687.00	21	130,000.00	130,000.00	130,000.00
100-42-4220-531500-000 Culvert Pipes	51,137.00	70,000.00	35,151.00	50	50,000.00	50,000.00	50,000.00
100-42-4220-531600-000 Small Equipment	7,860.00	7,500.00	7,488.00	0	7,500.00	7,500.00	7,500.00
100-42-4220-542200-000 Vehicles- M&R	79,597.00	80,000.00	76,291.00	5	80,000.00	80,000.00	80,000.00
100-42-4221-521341-000 Profsrvcs-Cdbgtanyardrd-Local Mat...			40,873.00				
100-42-4221-541341-000 Capoutlay-Cdbgtanyardrd-Local Mat...			187,991.00				
100-42-4221-541400-000 M&R- Paved & Unpaved Roads	774,675.00	710,000.00	751,731.00	-6	750,000.00	762,142.00	762,142.00
100-42-4230-541400-000 M&R- Bridges		10,000.00	8,981.00	10	20,000.00	20,000.00	20,000.00

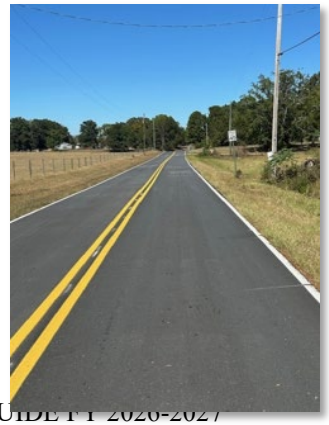
Public Works – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-42-4270-523850-000 Contract Svc	14,486.00	15,000.00	16,532.00	-10	15,000.00	19,989.00	19,989.00
100-42-4400-531210-000 Water / Sewage	1,570.00	2,100.00	919.00	56	2,100.00	2,100.00	2,100.00
100-42-4600-531530-000 Electricity Expense	6,042.00	6,500.00	5,901.00	9	6,500.00	6,500.00	6,500.00
100-42-4700-531520-000 Propane Gas Expense	1,030.00	1,500.00	1,132.00	25	1,500.00	1,500.00	1,500.00
100-42-8000-581004-000 Cat Lease# 70010402/70200038 Mtrgr...	26,304.00	40,304.00	33,409.00	17	44,898.00	44,898.00	44,898.00
100-42-8000-581013-000 Firstcitiznbank#083-0026573 Grada...			31,150.00		122,599.00	122,599.00	122,599.00
100-42-8000-582004-000 Massey Ferguson Tractors	336,778.00						
100-42-8000-582013-000 Cat Lease# 0170035602 Backhoe	12,017.00	55,267.00	55,267.00	0	11,832.00	11,832.00	11,832.00
100-42-8000-582015-000 United Bank Loa N Interest	-27,057.00						
100-42-8000-582018-000 Deere 317P Lease					10,356.00	10,356.00	10,356.00
100-42-8000-582205-000 Cat Lease#???? Skid Steer 299D2Xe	14,803.00	14,800.00	14,803.00	0	14,804.00	14,804.00	14,804.00
100-42-8000-582210-000 Cat Lease#???? Excavator 323	30,024.00	30,024.00	30,024.00		30,024.00	30,024.00	30,024.00

Public Works – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	2026 - 2027 Recommended	2026 - 2027 Approved
100-42-8000-582215-000 Cat Lease#???? Wheel Loader 938M	32,079.00	32,080.00	32,079.00	0	32,080.00	32,080.00	32,080.00
100-42-8000-582220-000 Cat Lease#???? Dozier D3	18,365.00	18,365.00	18,365.00	0	18,365.00	18,365.00	18,365.00
100-42-8000-582225-000 Cat Lease#???? Motor Grader 140	40,692.00	40,693.00	40,692.00	0	40,693.00	40,693.00	40,693.00
100-42-8000-582230-000 Cat Lease#???? Motor Grader 140	40,692.00	40,693.00	40,692.00	0	40,693.00	40,693.00	40,693.00
Total	**$2,975,063.00**	**$2,896,182.00**	**$3,025,195.00**		**$3,063,946.00**	**$3,077,510.00**	**$3,077,510.00**
Report Total Expenditure	**$2,975,063.00**	**$2,896,182.00**	**$3,025,195.00**		**$3,063,946.00**	**$3,077,510.00**	**$3,077,510.00**





Senior Center

DEPARTMENT PROFILE

The Senior Citizens Center, through a partnership with the Three Rivers Area Agency on Aging, provides many programs for the county's senior adults. Those programs include physical exercises, arts and crafts, day trips, inspirational speakers, themed parties, bingo games, and noon-time meals. The center also provides home delivered meals to 40 citizens through the Meals-on-Wheels program. The county provides this program with a county-owned building, vehicles, and an annual supplement.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Director	1	1	1
Administrative Assistant	1	1	0
Kitchen Manager	1	1	1
Transportation	2	2	2
Attendant	2	2	2
Total Positions	**7**	**7**	**6**

BUDGET HIGHLIGHTS

- Congregate and home delivered meals were researched and expenditures were brought more in line with historical actuals.



Senior Center - Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 56 Senior Citizen Center								
100-56-5520-511100-000 Regular Employees	93,348.00	105,375.00	92,178.00		13	110,644.00	107,956.00	107,956.00
100-56-5520-512100-000 Group Insurance - Benefits	10,153.00	9,613.00	8,509.00		11	9,225.00	9,969.00	9,969.00
100-56-5520-512101-000 Hra Contribution		750.00			100	750.00	750.00	750.00
100-56-5520-512200-000 Fica & Medicare	6,175.00	8,062.00	7,145.00		11	8,465.00	8,259.00	8,259.00
100-56-5520-512400-000 Retirement Contributions	4,003.00	4,103.00	4,199.00		-2	4,304.00	4,304.00	4,304.00
100-56-5520-521100-000 Contract Services	1,256.00	2,566.00	229.00		91	2,566.00	2,000.00	2,000.00
100-56-5520-523200-000 Communications - Phone	2,499.00	2,700.00	2,324.00		14	2,700.00	1,900.00	1,900.00
100-56-5520-523500-000 Travel		600.00			100	800.00	800.00	800.00
100-56-5520-523700-000 Training		125.00			100	1,300.00	1,300.00	1,300.00
100-56-5520-523900-000 Postage	58.00	100.00			100	78.00	78.00	78.00

Senior Center – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-56-5520-531100-000 Supplies	1,490.00	1,600.00	1,318.00	18	2,000.00	2,000.00	2,000.00
100-56-5520-531101-000 Senior Center 'Stepping Up' Grant	490.00		1,139.00				
100-56-5520-531210-000 Water / Sewer Senior Center	342.00	400.00	327.00	18	400.00	420.00	420.00
100-56-5520-531270-000 Gas / Diesel	2,645.00	3,000.00	2,256.00	25	3,000.00	3,000.00	3,000.00
100-56-5520-531300-000 Congregate Meal Expense	59,400.00	80,000.00	62,449.00	22	80,000.00	70,000.00	70,000.00
100-56-5520-531301-000 Home Delivered Meal Expense	52,628.00	92,602.00	58,204.00	37	93,000.00	75,000.00	75,000.00
100-56-5520-531530-000 Electricity - Senior Center	8,550.00	9,500.00	8,134.00	14	9,500.00	9,500.00	9,500.00
100-56-5520-542200-000 Vehicle Repairs & Maintenance	2,254.00	2,500.00	1,274.00	49	2,500.00	2,500.00	2,500.00
Total	**$245,291.00**	**$323,596.00**	**$249,685.00**		**$331,232.00**	**$299,736.00**	**$299,736.00**
Report Total Expenditure	**$245,291.00**	**$323,596.00**	**$249,685.00**		**$331,232.00**	**$299,736.00**	**$299,736.00**

Sheriff's Office

DEPARTMENT PROFILE

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of eight divisions: Uniform patrol, Criminal Investigations, Canine Division, Traffic Division, School Resource, Court Services, Civil and Warrants Division, and E-911. The Sheriff and his staff enforce all federal, state and local laws enacted for the protection of life, property, health, safety and welfare of all residents and citizens who reside and visit. This office provides courthouse security including all courts, processes warrants, and civil papers and all writs including evictions and court ordered transports and currently operates a 32-bed county jail.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Sheriff	1	1	1
Administrative Assistant (Major)	1	1	1
Administrative Assistant	2	2	2
Road Supervisor (Major)	1	1	1
CID	3	3	3
Deputy	15	17	19
School Resource Officer (SRO)	4	5	5
Total Positions	**27**	**30**	**32**

BUDGET HIGHLIGHTS

- Added 2 new deputy positions totaling $102,319.36 plus benefits and additional supplies and uniforms to outfit.

- Contract Services increased for additional Flock Safety cameras now totaling $67,900 and a new software and system to aid in investigations at $14,978.



Sheriff's Office – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 33 Sheriff							
100-33-1300-523201-000 Cell Phone Communications	15,368.00	19,205.00	15,981.00	17	18,500.00	18,500.00	18,500.00
100-33-3300-511100-000 Regular Employees	1,432,624.00	1,656,668.34	1,586,308.00	4	1,835,717.00	1,887,540.00	1,887,540.00
100-33-3300-511300-000 Overtime	106,463.00	103,185.00	97,740.00	5	96,565.00	96,565.00	96,565.00
100-33-3300-512100-000 Group Insurance	323,788.00	459,245.00	254,247.00	45	406,702.00	432,080.00	432,080.00
100-33-3300-512101-000 Hra Contribution	6,696.00	18,750.00	5,725.00	69	18,250.00	18,250.00	18,250.00
100-33-3300-512200-000 Fica & Medicare	105,759.00	141,249.00	125,197.00	11	147,830.00	151,784.00	151,784.00
100-33-3300-512400-000 Retirement Contributions	162,561.00	173,173.00	164,578.00	5	166,135.00	177,677.00	177,677.00
100-33-3300-512900-000 Uniforms	48,603.00	67,000.00	66,973.00	0	85,977.00	85,977.00	85,977.00
100-33-3300-521200-000 Contract Services	158,478.00	203,236.66	156,783.00	23	199,645.00	199,038.00	199,038.00
100-33-3300-523200-000 Communications - Phone	9,394.00	8,600.00	5,802.00	33	8,600.00	6,500.00	6,500.00

Sheriff's Office – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-33-3300-523400-000 Printing & Binding	667.00	2,362.00	1,462.00	38	1,362.00	1,362.00	1,362.00
100-33-3300-523500-000 Travel	1,715.00	4,000.00	2,809.00	30	4,000.00	4,000.00	4,000.00
100-33-3300-523600-000 Dues & Fees	11,812.00	2,000.00	2,492.00	-25	2,000.00	2,000.00	2,000.00
100-33-3300-523700-000 Training	4,375.00	2,600.00	3,388.00	-30	3,000.00	3,000.00	3,000.00
100-33-3300-523900-000 Postage	662.00	900.00	850.00	6	1,000.00	700.00	700.00
100-33-3300-531000-000 Supplies	26,850.00	33,000.00	27,746.00	16	33,000.00	33,000.00	33,000.00
100-33-3300-531270-000 Gas/Diesel	92,792.00	93,500.00	93,097.00	0	93,500.00	93,500.00	93,500.00
100-33-3300-542200-000 Capital Outlay - Vehicles	-402.00						
100-33-3321-531100-000 Investigation Supplies	150.00	2,000.00	948.00	53	2,000.00	2,000.00	2,000.00
100-33-3323-522200-000 Vehicles- M&R	48,044.00	95,000.00	100,629.00	-6	70,000.00	60,000.00	60,000.00
100-33-3330-523100-000 Accg-Ins - Property & Liability	10,000.00						
100-33-3355-522200-000 Repairs & Maintenance	1,301.00	3,500.00	3,531.00	-1	3,000.00	3,000.00	3,000.00

Sheriff's Office – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-33-4400-531210-000 Water / Sewage	2,412.00	2,500.00	2,437.00	3	2,800.00	2,800.00	2,800.00
100-33-4600-531530-000 Electricity Expense	15,751.00	16,000.00	14,971.00	6	16,000.00	16,000.00	16,000.00
100-33-4700-531220-000 Natural Gas Exp	1,430.00	1,600.00	1,105.00	31	1,065.00	1,065.00	1,065.00
Total	**$2,587,293.00**	**$3,109,274.00**	**$2,734,799.00**		**$3,216,648.00**	**$3,296,338.00**	**$3,296,338.00**
Report Total Expenditure	**$2,587,293.00**	**$3,109,274.00**	**$2,734,799.00**		**$3,216,648.00**	**$3,296,338.00**	**$3,296,338.00**

Solid Waste

DEPARTMENT PROFILE

Pike County contracts with Harbin Engineering to monitor nine wells that are located on the decommissioned landfill. These wells are monitored for contamination to ensure that any potentially hazardous waste is contained to the site and is not allowed to enter the ground water. In addition, Harbin Engineering helps the county with submitting EPD reports and applying for grants to help fund the monitoring and upkeep of the site.

In addition, Pike County contracts with Amwaste for leasing and operating the transfer station from the county for $10,000 per year.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- AmWaste contract was renewed on April 1, 2026, for an additional year starting July 1, 2026.
- Contract services were increased $168,000 to cover additional landfill remediation and monitoring potentially required by EPD. This amount would be funded by a reimbursement from the Hazardous Waste Trust Fund.

Solid Waste - Detail

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 45 Solid Waste/ Recycling								
100-45-4560-523850-000 Contract Services	13,269.00	32,000.00	47,205.00		-48	215,000.00	200,000.00	200,000.00
Total	**$13,269.00**	**$32,000.00**	**$47,205.00**			**$215,000.00**	**$200,000.00**	**$200,000.00**
Report Total Expenditure	**$13,269.00**	**$32,000.00**	**$47,205.00**			**$215,000.00**	**$200,000.00**	**$200,000.00**

Tax Assessor

DEPARTMENT PROFILE

The five-member Board of Tax Assessors is appointed by the Board of Commissioners for six-year terms. The Board of Tax Assessors hires a Chief Appraiser to run the day-to-day operations of the department. The Chief Appraiser and his staff determines what property in the county is subject to taxation, prepares annual property tax assessments, prepares the annual tax digest, examines and corrects errors in all real and personal property tax returns, and ensures that all property is returned for taxes at fair valuations and that the valuations between individual taxpayers are fairly equalized so that each pays as nearly as possible only his or her proportionate share of taxes. In addition, this department also hears taxpayer appeals regarding property tax valuations, maintains county tax records and maps of greater than 10,000 taxable and exempt real property parcels, 2,800 personal property accounts, and inspects 1,150 mobile homes for value. Lastly, this department compiles building costs, adheres to policies set by the Georgia Department of Revenue, and provides staff support to the Board of Tax Assessors.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Board Member (Appointed)	5	5	5
Chief Appraiser	1	1	1
Appraiser	5	5	4
Total Positions	**11**	**11**	**10**

BUDGET HIGHLIGHTS

- An appraiser position became vacant during FY25-26 and was not replaced for the FY26-27 budget.

- Increase in Contract Services for Norman Appraisal Services to finish up their commercial contract and also begin work on a subdivisions contract.

Tax Assessor – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 17 Tax Assessor							
100-17-1300-523201-000 Cell Phone Communications	941.00	1,500.00	1,821.00	-21	1,500.00	2,400.00	2,400.00
100-17-1550-511100-000 Regular Employees	233,025.00	279,015.00	200,215.00	28	229,920.00	246,762.00	246,762.00
100-17-1550-511200-000 Board Compensation	6,520.00	7,000.00	4,530.00	35	10,500.00	9,000.00	9,000.00
100-17-1550-512100-000 Group Insurance	80,203.00	99,913.00	60,568.00	39	99,913.00	82,367.00	82,367.00
100-17-1550-512101-000 Hra Contribution	2,202.00	4,500.00	3,116.00	31	4,500.00	4,500.00	4,500.00
100-17-1550-512200-000 Fica & Medicare	15,821.00	21,880.00	14,788.00	32	21,880.00	18,877.00	18,877.00
100-17-1550-512400-000 Retirement Contributions	21,676.00	21,588.00	26,719.00	-24	21,588.00	26,788.00	26,788.00
100-17-1550-522200-000 Repairs & Maintenance	42.00				100.00		
100-17-1550-523200-000 Communications - Phone	2,234.00	2,250.00	1,509.00	33	2,250.00	1,750.00	1,750.00
100-17-1550-523300-000 Advertising		500.00	64.00	87	500.00	500.00	500.00

Tax Assessor – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-17-1550-523400-000 Printing & Binding	7,573.00	8,500.00	1,436.00	83	8,500.00	8,500.00	8,500.00
100-17-1550-523500-000 Travel	7,091.00	8,000.00	2,590.00	68	8,000.00	8,000.00	8,000.00
100-17-1550-523600-000 Dues & Fees	3,500.00	500.00		100	500.00	500.00	500.00
100-17-1550-523700-000 Training	2,342.00	2,500.00	614.00	75	2,500.00	2,500.00	2,500.00
100-17-1550-523850-000 Contract Svc	69,641.00	162,031.00	212,457.00	-31	174,449.00	217,000.00	217,000.00
100-17-1550-523900-000 Postage	364.00	1,500.00	598.00	60	1,000.00	1,000.00	1,000.00
100-17-1550-531000-000 Supplies	1,718.00	2,000.00	2,164.00	-8	2,000.00	2,000.00	2,000.00
100-17-1550-531270-000 Gas/Diesel	3,714.00	6,000.00	1,766.00	71	6,000.00	3,750.00	3,750.00
100-17-1550-542200-000 Vehicles M&R	635.00	1,500.00	175.00	88	1,500.00	1,500.00	1,500.00
100-17-1550-542400-000 Computers			30.00				
100-17-4400-531210-000 Water/Sewage	425.00	500.00	395.00	21	500.00	500.00	500.00
100-17-4600-531530-000 Electricity	2,821.00	2,850.00	2,593.00	9	2,850.00	3,000.00	3,000.00

Tax Assessor – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-17-4700-531220-000 Natural Gas	213.00	250.00	249.00	0	250.00	250.00	250.00
Total	**$462,701.00**	**$634,277.00**	**$538,397.00**		**$600,700.00**	**$641,444.00**	**$641,444.00**
Report Total Expenditure	**$462,701.00**	**$634,277.00**	**$538,397.00**		**$600,700.00**	**$641,444.00**	**$641,444.00**

Tax Commissioner

DEPARTMENT PROFILE

The Tax Commissioner is elected by the voters for four-year terms. The Tax Commissioner is responsible for collecting all County, Board of Education, and state property taxes as well as motor vehicle taxes. In addition, this office collects property taxes for the cities of Zebulon and Williamson. The Tax Commissioner mails approximately 13,000 real and personal property tax bills, 243 mobile home tax bills, and 31,500 motor vehicle registrations. This elected official also issues executions against delinquent taxpayers, sells motor vehicle license plates, transfers vehicle titles, collects motor vehicle annual ad valorem & mobile home taxes for the municipalities, timber taxes, and issues mobile home decals. In addition, the Tax Commissioner also serves as the ex-officio sheriff where she processes non-judicial sales for taxes owed.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Tax Commissioner	1	1	1
Clerk (Part-Time)	1	1	1
Clerk (Full-Time)	3	3	3
Total Positions	**5**	**5**	**5**

BUDGET HIGHLIGHTS

- Increases from prior year relate to part-time position hours change, insurance and retirement contributions

- As of late April 2026, the Georgia Senate passed SB 33, a major homestead property tax overhaul that caps annual assessment growth at 3%. The bill removes the opt-out provision that was allowed under HB 581 but allows the addition of an LHOST (Local Homestead Option Sales Tax) to recapture a portion of the lost revenues. The maximum allowable county sales tax percentage will be 9%.



Tax Commissioner – Detail

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 16 Tax Commissioner							
100-16-1545-511100-000 Regular Employees	227,913.00	245,349.00	216,475.00	12	249,000.00	256,686.00	256,686.00
100-16-1545-512100-000 Group Insurance	41,140.00	43,076.00	36,555.00	15	45,000.00	38,941.00	38,941.00
100-16-1545-512101-000 Hra Contribution	1,500.00	1,500.00	1,255.00	16	1,500.00	750.00	750.00
100-16-1545-512200-000 Fica & Medicare	15,758.00	18,770.00	15,962.00	15	19,049.00	19,636.00	19,636.00
100-16-1545-512400-000 Retirement Contributions	13,413.00	13,860.00	13,942.00	-1	14,000.00	14,291.00	14,291.00
100-16-1545-521200-000 Professional Svc	9,250.00	9,300.00	9,095.00	2	9,800.00		
100-16-1545-523200-000 Communications - Phone	2,395.00	2,200.00	1,946.00	12	2,200.00	2,200.00	2,200.00
100-16-1545-523300-000 Advertising/Legal Publications		50.00		100	50.00	50.00	50.00
100-16-1545-523400-000 Printing & Binding		850.00	548.00	36	850.00	850.00	850.00
100-16-1545-523500-000 Travel	1,281.00	800.00	1,071.00	-34	1,000.00	1,000.00	1,000.00

Tax Commissioner – Detail Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-16-1545-523600-000 Dues & Fees	400.00	500.00	1,359.00	-172	600.00	600.00	600.00
100-16-1545-523700-000 Training	924.00	865.00		100	1,000.00	1,000.00	1,000.00
100-16-1545-523850-000 Contract Svc	45,376.00	39,500.00	30,067.00	24	39,500.00	49,300.00	49,300.00
100-16-1545-523900-000 Postage	3,283.00	4,400.00	3,556.00	19	4,400.00	4,400.00	4,400.00
100-16-1545-531000-000 Supplies	5,370.00	4,700.00	4,388.00	7	6,000.00	6,000.00	6,000.00
100-16-4400-531210-000 Water / Sewage	349.00	360.00	325.00	10	360.00	385.00	385.00
100-16-4600-531530-000 Electricity Exp -Tax Comm	2,243.00	2,250.00	2,064.00	8	2,250.00	2,650.00	2,650.00
100-16-4700-531220-000 Natural Gas Expens	250.00	250.00	278.00	-11	250.00	275.00	275.00
Total	**$370,845.00**	**$388,580.00**	**$338,886.00**		**$396,809.00**	**$399,014.00**	**$399,014.00**
Report Total Expenditure	**$370,845.00**	**$388,580.00**	**$338,886.00**		**$396,809.00**	**$399,014.00**	**$399,014.00**

General Fund Transfers

- $203,700 Transfer out of General Fund to LMIG to cover the county match requirements
- $361,372 Transfer out of General Fund to CAIP to cover capital improvements in various departments
- $796,795 Transfer out of General Fund to E911 to supplement the cost of E911 operations that is not covered by the revenues charged to phone lines

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 99 Transfers Out								
100-99-1000-611000-325 Transfer Out L.M.I Grant Fund (Do...	210,570.00	200,000.00			100	203,700.00	203,700.00	203,700.00
100-99-1000-611000-350 Transfer Out Cap (Captial Aquisi...		343,216.00	313,254.00		9	627,665.00	361,372.00	361,372.00
100-99-1000-611100-215 Transfer Out- E911	491,400.00	654,892.00			100	735,827.00	796,795.00	796,795.00
Total	**$701,970.00**	**$1,198,108.00**	**$313,254.00**			**$1,567,192.00**	**$1,361,867.00**	**$1,361,867.00**
Report Total Expenditure	**$701,970.00**	**$1,198,108.00**	**$313,254.00**			**$1,567,192.00**	**$1,361,867.00**	**$1,361,867.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Agribusiness Authority

The Pike County Agri-Business Authority was created in 1995 with five appointed board members to encompass many duties, including educational programs related to farm and domestic animals and livestock and for the exhibition of Pike County Agriculture and Agribusiness. The Agri-Business Authority may be involved in many projects and programs to promote agriculture in Pike County. This Authority is funded through Grants, the Board of Commissioners, and revenues they collect from the operation of Chestnut Oaks Facility and events.

BUDGET HIGHLIGHTS

- FY26-27 will be the first year of a 20 year payback to the county for the cost of the Chestnut Oaks facility.



Outside Agencies – Agribusiness Authority

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 76 Agribusiness								
100-76-1000-523201-000 Cell Phone - Communications	486.00		583.00					
100-76-7525-541300-000 Chestnut Oaks Facility	23,613.00							
100-76-7525-572000-000 Agribusiness Auth	42,950.00	46,000.00	46,000.00		0	53,500.00	82,410.00	82,410.00
Total	**$67,049.00**	**$46,000.00**	**$46,583.00**			**$53,500.00**	**$82,410.00**	**$82,410.00**
Report Total Expenditure	**$67,049.00**	**$46,000.00**	**$46,583.00**			**$53,500.00**	**$82,410.00**	**$82,410.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Ambulance Contract

In June of 2022 Pike County renewed their contract with AmeriPro EMS. This contract will automatically renew each year not to exceed five renewals through June 30, 2027. AmeriPro is responsible for providing two ambulances, twenty-four hours a day, seven days a week, 365 days a year, dedicated to 911 calls for emergency. The county uses the Commission on Accreditation for Ambulance Services Standards and the National Fire & Protection Administration Standard for response times of 8 minutes and 59 seconds for all life-threatening emergency responses three miles or less from the staging location. All calls over three miles and non-life-threatening emergency responses will have a standard response time of less than 12 minutes. Each ambulance will be staffed with a minimum of one Paramedic level EMS provider and one other EMS provider. The cost for this service to the County will be $68,500 per month beginning 6/10/2022, and the annual subsidy increase will only be 3% per year on the anniversary date of the agreement.

BUDGET HIGHLIGHTS

- The 3% annually contracted increase will total ambulance services at $925,169 for FY26-27.

Outside Agencies – Ambulance Contract

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 39 Ambulance Contract								
100-39-3940-572000-000 Ambulance Contract	872,060.00	898,222.00	898,216.00		0	925,169.00	925,169.00	925,169.00
Total	**$872,060.00**	**$898,222.00**	**$898,216.00**			**$925,169.00**	**$925,169.00**	**$925,169.00**
Report Total Expenditure	**$872,060.00**	**$898,222.00**	**$898,216.00**			**$925,169.00**	**$925,169.00**	**$925,169.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Community Services

Pike County appoints 1 member of the regional community services board which serves Butts, Fayette, Henrey, Lamar, Pike, Spalding, and Upson. This board acts in accordance with O.C.G.A. 37-2-6. Members serve a 3-year term. This board serves to address issues in the administration of mental health, developmental disabilities, addictive diseases, and other disability services.

McIntosh Trail
Community Service Board
Community Care for Individual Needs



Outside Agencies – Community Services

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 55 Community Services								
100-55-5500-572000-000 Mcintosh Trail Rdc Dues	19,145.00	19,500.00	19,145.00		2	19,500.00	19,500.00	19,500.00
100-55-5540-572000-000 Mctrail-Public Transport	10,500.00	10,500.00	10,500.00			10,500.00	10,500.00	10,500.00
Total	**$29,645.00**	**$30,000.00**	**$29,645.00**			**$30,000.00**	**$30,000.00**	**$30,000.00**
Report Total Expenditure	**$29,645.00**	**$30,000.00**	**$29,645.00**			**$30,000.00**	**$30,000.00**	**$30,000.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

County Agent (EXTENSION SERVICES)

This department, under the direction of the University of Georgia Cooperative Extension, distributes updated agricultural research material to local agricultural producers, farmers, and homeowners. This department has three program areas: Agriculture & Natural Resources, Family & Consumer Sciences, and 4-H Youth Development. The Agriculture & Natural Resources program provides soil, water, and forage testing, insect identification, plant disease diagnostics, and educational workshops on lawns, pastures, vegetables, sustainable agriculture, and livestock. The Family & Consumer Sciences program deals with all aspects of the economics and management of the home and community including nutrition, food preparation, parenting, early childhood education, and family economics. The 4-H Youth Development program assists 4th-12th graders in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive, and contributing members of society.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
County Agent	1	1	1
Administrative Assistant	1	1	1
4-H Youth Coordinator	1	1	1
Total Positions	**3**	**3**	**3**

BUDGET HIGHLIGHTS

- All positions are now paid through the contract services account. (County Agent and Administrative Assistant: ≈ 33% BOC / 67% UGA) (4-H Youth Coordinator: 100% County)

Outside Agencies – County Agent (Ext. Services)

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 72 County Agent							
100-72-4400-531210-000 Water / Sewage	543.00						
100-72-4600-531530-000 Electricity Expense	4,845.00	5,000.00	3,334.00	33	4,500.00	4,800.00	4,800.00
100-72-7130-511100-000 Regular Employees	6,355.00						
100-72-7130-512100-000 Group Insurance	21.00						
100-72-7130-512200-000 Fica & Medicare	481.00						
100-72-7130-512400-000 Retirement Contributions	3,691.00						
100-72-7130-523200-000 Communications - Phone	2,380.00	1,500.00	2,041.00	-36	2,500.00	2,250.00	2,250.00
100-72-7130-523300-000 Advertising	1,000.00	1,200.00		100	1,200.00	1,200.00	1,200.00
100-72-7130-523500-000 Travel	2,401.00	2,000.00	1,667.00	17	2,200.00	2,200.00	2,200.00
100-72-7130-523600-000 Dues & Fees	155.00	500.00	355.00	29	500.00	500.00	500.00

Outside Agencies – County Agent (Ext. Services) - Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
100-72-7130-523700-000 Training	2,668.00	3,200.00	2,677.00		16	7,800.00	7,800.00	7,800.00
100-72-7130-523850-000 Uga- Contract Services- County Ag...	38,280.00	83,241.00	51,385.00		38	90,735.00	93,458.00	93,458.00
100-72-7130-523851-000 Contract Services - Other	2,170.00	3,000.00	4,555.00		-52	5,130.00	5,130.00	5,130.00
100-72-7130-531000-000 Supplies	3,954.00	3,000.00	2,893.00		4	3,000.00	3,000.00	3,000.00
100-72-7130-542200-000 Vehicles Maintenance	809.00	1,000.00	447.00		55			
100-72-7410-531270-000 Gas / Diesel	927.00	1,500.00	876.00		42	1,500.00	1,500.00	1,500.00
Total	**$70,680.00**	**$105,141.00**	**$70,230.00**			**$119,065.00**	**$121,838.00**	**$121,838.00**
Report Total Expenditure	**$70,680.00**	**$105,141.00**	**$70,230.00**			**$119,065.00**	**$121,838.00**	**$121,838.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Development Authority of Pike County

The seven-member board, which was later updated to a ten-member board to include the Chairman of the Board of Commissioners, Mayor of Zebulon, and Superintendent of Schools is a created development authority created to promote trade, commerce, industry, and employment opportunities for the public good and general welfare of Pike County. Each of these members serves a four-year term. This authority acts in accordance with the Georgia Development Authorities Law, O.C.G.A. 36-62-1. The Authority is responsible for marketing and developing the county's two industrial business parks, the Zebulon Business Park, and the Hwy 41 Business Park.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Executive Director	1	1	1
Total Positions	**1**	**1**	**1**

BUDGET HIGHLIGHTS

- The Development Authority's current millage rate is set at 0.25.

- The County will budget for both revenues and expenditures to help keep costs of the authority as low as possible and offer a competitive benefits package for help in retaining qualified employees. The County will be reimbursed monthly by the Development Authority for expenditures the county incurs. Those budget lines are:
    - Regular Employees
    - Group Insurance
    - FICA/Medicare
    - Retirement Contributions
    - Cell Phone – Communications
    - Contract Services

Outside Agencies – Development Authority of Pike County

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 77 Development Authority							
100-77-7510-511100-000 Regular Employees	82,516.00	87,531.00	81,783.00	7	85,396.00	85,396.00	85,396.00
100-77-7510-512100-000 Group Insurance	11,238.00	12,020.00	11,158.00	7	12,173.00	9,750.00	9,750.00
100-77-7510-512200-000 Fica & Medicare	5,263.00	6,697.00	6,175.00	8	6,533.00	6,533.00	6,533.00
100-77-7510-512400-000 Retirement Contributions	8,642.00	8,858.00	8,969.00	-1	9,193.00	9,193.00	9,193.00
100-77-7510-523201-000 Cell Phone - Communications	40.00	500.00	413.00	17	500.00		
100-77-7510-523850-000 Contract Services	1,807.00	1,362.00	1,351.00	1	1,362.00	1,862.00	1,862.00
Total	**$109,506.00**	**$116,968.00**	**$109,849.00**		**$115,157.00**	**$112,734.00**	**$112,734.00**
Report Total Expenditure	**$109,506.00**	**$116,968.00**	**$109,849.00**		**$115,157.00**	**$112,734.00**	**$112,734.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Forestry

Pike County provides supplemental funding to the Georgia Forestry Commission to assist the county in forest management and conservation, fire prevention and suppression, and educational benefits.

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.



Outside Agencies – Forestry

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 73 Forestry Resources								
100-73-7140-572000-000 State Forestry	9,517.00	9,517.00	9,517.00			9,517.00	9,517.00	9,517.00
Total	**$9,517.00**	**$9,517.00**	**$9,517.00**			**$9,517.00**	**$9,517.00**	**$9,517.00**
Report Total Expenditure	**$9,517.00**	**$9,517.00**	**$9,517.00**			**$9,517.00**	**$9,517.00**	**$9,517.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Georgia Division of Family and Children Services (DFACS)

This state agency, under the direction of the Georgia Department of Human Services Region 4, provides and administers all welfare and public assistance functions for the county including such programs as temporary assistance to needy families (TANF), adult Medicaid, food stamps, employment services, child protective social services, foster care, and adoptions. The county provides this agency with an annual supplement.

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

Outside Agencies – DFACS

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 54 Dfacs								
100-54-5400-572000-000 Dfacs	18,053.00	18,053.00	18,053.00		0	18,053.00	18,053.00	18,053.00
Total	**$18,053.00**	**$18,053.00**	**$18,053.00**			**$18,053.00**	**$18,053.00**	**$18,053.00**
Report Total Expenditure	**$18,053.00**	**$18,053.00**	**$18,053.00**			**$18,053.00**	**$18,053.00**	**$18,053.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Health Department

This state agency, under the direction of the local Board of Health, determines the county's health needs and develops programs to meet those needs. This agency administers numerous community health related programs such as children and adult immunizations, hearing, vision, and dental screenings, STD screenings and treatment, TB detection and treatment, tobacco use prevention, teen clinic, women's health programs, emergency preparedness, WIC program, and maintains vital records including birth and death certificates. In addition, this agency has an environmental health unit that reviews plans and inspects tourist accommodations, inspects cleanliness of restaurants, inspects public swimming pools, evaluates, and protects private water wells, issues septic tank permits, performs rabies control activities, investigates health and disease related issues, and performs various public education activities. The county provides this agency with a county-owned building and an annual supplement.

BUDGET HIGHLIGHTS

- Two years ago the Health Dept. assigned Ben Trotter full-time to Pike County and this is currently being funded by a State Grant that is set to expire in November 2027 or FY27-28. The Health Dept. is requesting the county begin to cover a part of the expenditures incurred by this move that was originally shared between Upson, Pike and the State. The cost that will need to be covered by the County fully in FY27-28 is currently $66,902.



Outside Agencies – Health Department

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 50 Health Department							
100-50-5100-572000-000 Board Of Health	87,300.00	87,300.00	87,300.00		87,300.00	87,300.00	87,300.00
Total	**$87,300.00**	**$87,300.00**	**$87,300.00**		**$87,300.00**	**$87,300.00**	**$87,300.00**
Report Total Expenditure	**$87,300.00**	**$87,300.00**	**$87,300.00**		**$87,300.00**	**$87,300.00**	**$87,300.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Pike County Public Library

The Pike County Public Library offers a full range of library services to all citizens of the county to meet the citizens' informational, educational, and recreational needs. As a part of the Flint River Regional Library system of nine libraries (Barnesville-Lamar, Fayette, Griffin-Spalding, Jackson-Butts, Milner, Monroe, Peachtree City, Pike and Tyrone). The system is headquartered in Griffin. The library is a member of the Public Information Network for Electronic Services (PINES) to increase the community's access to information.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Manager	1	1	1
Assistant Manager	1	1	1
Librarian	3	3	3
Total Positions	**5**	**5**	**5**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.



Outside Agencies – Library

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 65 Libraries							
100-65-4750-523200-000 Communications - Phone	733.00	725.00	370.00	49	725.00	500.00	500.00
100-65-6500-511100-000 Library Employees	131,609.00	145,797.00	114,285.00	22	153,650.00	152,097.00	152,097.00
100-65-6500-512100-000 Group Insurance	4,845.00	27,788.00	10,945.00	61	21,301.00	19,623.00	19,623.00
100-65-6500-512101-000 Hra Contribution		1,750.00		100	750.00	750.00	750.00
100-65-6500-512200-000 Fica & Medicare	9,226.00	11,154.00	8,675.00	22	11,755.00	11,636.00	11,636.00
100-65-6500-512400-000 Retirement Contributions	3,270.00	3,352.00	4,004.00	-19	4,104.00	4,104.00	4,104.00
100-65-6500-521100-000 Contract Services	1,911.00	2,000.00	2,287.00	-14	2,200.00	2,200.00	2,200.00
100-65-6500-523300-000 Advertising	276.00	250.00	159.00	36	100.00	100.00	100.00
100-65-6500-523500-000 Training / Travel		250.00		100	150.00	150.00	150.00
100-65-6500-523600-000 Dues & Fees / Subscriptions					100.00	100.00	100.00

Outside Agencies – Library Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
100-65-6500-523800-000 Contracts / Licenses	330.00	622.00	100.00	84	522.00	522.00	522.00
100-65-6500-523900-000 Postage & Postal Services	104.00	166.00	122.00	27	100.00	130.00	130.00
100-65-6500-531003-000 Supplies - Administrative	2,930.00	4,000.00	3,007.00	25	5,500.00	5,500.00	5,500.00
100-65-6500-531220-000 Natural Gas Expense	2,529.00	3,000.00	2,368.00	21	3,000.00	3,000.00	3,000.00
100-65-6500-531510-000 Water	601.00	600.00	521.00	13	600.00	660.00	660.00
100-65-6500-531530-000 Electricity	10,611.00	11,500.00	9,845.00	14	11,500.00	11,500.00	11,500.00
100-65-6500-572000-000 Library Board	1,220.00	1,220.00	1,220.00		1,220.00	1,220.00	1,220.00
100-65-6590-572000-000 Flint River Reg Library	11,859.00	11,859.00	11,859.00	0	12,000.00	11,859.00	11,859.00
Total	**$182,054.00**	**$226,033.00**	**$169,767.00**		**$229,277.00**	**$225,651.00**	**$225,651.00**
Report Total Expenditure	**$182,054.00**	**$226,033.00**	**$169,767.00**		**$229,277.00**	**$225,651.00**	**$225,651.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Pike County Parks and Recreation Authority

The Pike County Parks and Recreation Authority (PCPRA) provides county-wide recreational programming to all citizens of the county. This department manages the Community Center. The 93-acre park consists of ten lighted ballfields, a lighted football field, two concession stands, two pavilions, playground, and gravel parking. The department offers numerous organized youth recreational programs through community associations including baseball/softball, football, basketball, soccer, cheerleading and camps using both county and Board of Education facilities.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Director	1	1	1
Assistant Director	1	1	1
Administrative Assistant	1	1	1
Park Maintenance Tech	4	4	4
Total Positions	**7**	**7**	**7**

BUDGET HIGHLIGHTS

- Increases from prior year relate to insurance and retirement contributions.

- The $1,500,000 Georgia Outdoor Stewardship Program grant for the Pike County Parks and Recreation Authority project will include the acquisition of 35 acres of woodland adjacent to the County's sports recreation complex. This proposal will create nature-based recreation opportunities on a parcel that is currently inaccessible to park visitors and will include construction of a primitive hike-in campground, disc golf course, development of approximately 1 mile of soft surface trail and bridge, addition of a fishing dock and bird blind. A lighted parking lot, trail amenities, and educational signage will be installed. The project will also include removal of invasive species and replanting the area along the stream buffer with native plants to create wildlife habitat, and stabilization of a section of the streambank to prevent erosion.

Outside Agencies – PCPRA

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 61 Recreation							
100-61-4750-523200-000 Communications - Phone	1,752.00	1,600.00	938.00	41	1,600.00	1,600.00	1,600.00
100-61-4750-523201-000 Cell Phone Communications	20.00						
100-61-6110-511100-000 Regular Employees	307,621.00	321,097.00	283,233.00	12	356,960.00	338,742.00	338,742.00
100-61-6110-512100-000 Group Insurance	93,009.00	97,817.00	87,748.00	10	97,817.00	103,611.00	103,611.00
100-61-6110-512101-000 Hra Contribution	1,826.00	4,000.00	4,536.00	-13	4,000.00	4,000.00	4,000.00
100-61-6110-512200-000 Fica & Medicare	20,807.00	24,564.00	20,298.00	17	24,564.00	25,914.00	25,914.00
100-61-6110-512400-000 Retirement Contributions	26,143.00	26,797.00	28,704.00	-7	26,797.00	29,422.00	29,422.00
100-61-6110-521100-000 Contract Services	5,348.00	6,232.00	4,201.00	33	6,232.00	5,000.00	5,000.00
100-61-6120-572000-000 Recreation Authority	298,736.00	294,000.00	294,000.00		339,000.00	294,000.00	294,000.00
Total	**$755,262.00**	**$776,107.00**	**$723,658.00**		**$856,970.00**	**$802,289.00**	**$802,289.00**
Report Total Expenditure	**$755,262.00**	**$776,107.00**	**$723,658.00**		**$856,970.00**	**$802,289.00**	**$802,289.00**

Outside Agencies

AGENCY PROFILES

The Pike County Board of Commissioners funds 11 agencies that are outside the structure of Pike County government operations. The county considers these 11 agencies essential to the county residents, and therefore, partly funds their annual operations.

Pike County Water and Sewerage Authority

The Pike County Water & Sewerage Authority (PCWSA) was created for the purpose of providing the best possible public drinking water to the citizens of Pike County. The treatment for sewage water involves several steps to remove all the contaminants, such as waste products, chemicals, or other contaminants. The Water and Sewerage Board consists of 5 members who are appointed by the Board of Commissioners for 5-year terms.

BUDGET HIGHLIGHTS

- The customer base continues to increase and the Authority will now fund several operating expenditures formally paid for by the county.

Outside Agencies – PCWSA

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 100 General Fund							
Department: 71 Water Resources							
100-71-4400-531210-000 Water / Sewage	543.00	600.00	1,278.00	-113			
100-71-4410-523900-000 Water Authority Postage	2,552.00	1,500.00	3,479.00	-132			
100-71-7120-523200-000 Communications - Phone	1,567.00	1,900.00	1,418.00	25			
100-71-7120-572000-000 Water Auth	175,037.00	208,545.00	208,545.00		208,536.00	208,536.00	208,536.00
Total	**$179,699.00**	**$212,545.00**	**$214,720.00**		**$208,536.00**	**$208,536.00**	**$208,536.00**
Report Total Expenditure	**$179,699.00**	**$212,545.00**	**$214,720.00**		**$208,536.00**	**$208,536.00**	**$208,536.00**

Special Revenue Funds

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The county has eleven Special Revenue Funds: ARPA Fund, Drug Abuse Treatment & Education Fund, E911 Fund, Federal Seizure Fund, Hotel/Motel Tax Fund, Impact Fee Fund, Jail Construction Fund, Juvenile Court Fund, Law Library Fund, Opioid Abatement Fund and Probate Court Technology Fee Fund.



ARPA Fund

FUND PROFILE

This Special Revenue Fund is used to account for federal grant funds received from the American Rescue Plan Act (ARPA). The ARPA grant funds were originally restricted to be used for support of the public health response, address negative economic impacts, premium pay for essential workers, payroll expenses for public health and public safety employees, replace public sector revenue loss, water and sewer infrastructure, and broadband. The Board of Commissioners originally voted to spend the $3,683,146 on several projects. $1,000,000 was to be set aside and to be spent on future broadband projects, and the remaining $2,683,146 was to be spent on expanding the water infrastructure in Pike. On May 10th, 2023, the Board of Commissioners voted to keep the previously discussed projects, but to claim the entire $3,683,146 as loss of revenues so that the funds would no longer be so deeply restricted by Federal Guidelines and could be spent on any general governmental purpose. Funds were still required to be incurred/obligated by Dec 2024 and fully expended by Dec 2026.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- **ARPA Expenditures Breakdown through 6/5/2026**

ARPA Funds Available	$3,683,146
Master Planning & Other Professional Services	(13,209)
Development of Website	(3,438)
Digital Aerial Mapping	(33,963)
County Road Projects	(1,313,176)
Capital Vehicles and Equipment	(161,120)
PCWSA Infrastructure Projects	(428,448)
Funds Encumbered But Not Spent as of 6/5//2026	$1,729,792
County Road Projects	(58,080)
PCWSA Infrastructure Projects	(1,671,712)
Total	$ ---- 0 ----

ARPA Fund – Detail Revenues

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Fund: 230 American Rescue Plan Fund								
230-03-1000-332100-000 American Rescue Plan Revenue	274,943.00							
230-03-1000-399999-000 Prior Year Revenues		3,272,187.00			100	2,500,000.00	2,500,000.00	2,500,000.00
230-03-1500-361000-000 Interest Income	71,673.00		98,407.00					
Total	**$346,616.00**	**$3,272,187.00**	**$98,407.00**			**$2,500,000.00**	**$2,500,000.00**	**$2,500,000.00**
Report Total Revenue	**$346,616.00**	**$3,272,187.00**	**$98,407.00**			**$2,500,000.00**	**$2,500,000.00**	**$2,500,000.00**

ARPA Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 230 American Rescue Plan Fund							
230-13-1000-521200-000 Bank Charges	55.00						
230-13-1518-521200-000 Professional Services	2,365.00						
230-13-1535-521200-000 Professional Services - Website	3,438.00	7,938.00		100			
230-17-1550-523850-000 Contract Services	27,594.00	16,982.00	16,981.00	0			
230-18-1565-541100-000 Capital Outlay - Bldgs & Grounds	12,000.00						
230-33-3300-542200-000 Capital Outlay - Vehicles	53,074.00	1,083.00		100			
230-42-4221-541448-000 Concord Road	63,625.00						
230-42-4222-541429-000 Roberts Quarters Road	16,447.00						
230-42-4222-541430-000 Mckinley Road		1,291,184.00	1,291,184.00		760,000.00	760,000.00	760,000.00
230-71-4400-541002-000 Reidsboro Road Phase 1	300.00						
230-71-4400-541200-000 Water Authority Improvements		1,955,000.00	1,955,000.00		1,740,000.00	1,740,000.00	1,740,000.00

ARPA Fund – Detail Expenditures Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
230-90-3920-542200-000 Capital Outlay - Vehicles	50,923.00							
230-91-3910-542200-000 Capital Outlay - Vehicles	45,123.00							
Total	**$274,944.00**	**$3,272,187.00**	**$3,263,165.00**			**$2,500,000.00**	**$2,500,000.00**	**$2,500,000.00**
Report Total Expenditure	**$274,944.00**	**$3,272,187.00**	**$3,263,165.00**			**$2,500,000.00**	**$2,500,000.00**	**$2,500,000.00**

Drug Abuse Treatment & Education Fund

FUND PROFILE

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

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

DATE Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 245 Drug Abuse Treatment Education								
245-03-1000-399999-000 Prior Year Revenues		5,190.00			100	6,690.00	6,690.00	6,690.00
245-03-2000-341100-000 Date Fees	765.00	1,000.00	1,861.00		-86	1,000.00	1,000.00	1,000.00
245-03-2000-361000-000 Interest Income	14.00	10.00	8.00		22	10.00	10.00	10.00
245-03-2150-341100-000 Date Fees- Superior Court	1,930.00	1,200.00	750.00		38	1,200.00	1,200.00	1,200.00
245-03-2400-341101-000 Date Fees- Magistrate Court		100.00			100	100.00	100.00	100.00
245-03-2450-341102-000 Date Fees- Probate Court	199.00	1,000.00	725.00		27	1,000.00	1,000.00	1,000.00
Total	**$2,908.00**	**$8,500.00**	**$3,344.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**
Report Total Revenue	**$2,908.00**	**$8,500.00**	**$3,344.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**

DATE Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 245 Drug Abuse Treatment Education								
245-31-2000-531000-000 Date-Supplies	8,535.00	8,500.00	9,431.00		-11	10,000.00	10,000.00	10,000.00
Total	**$8,535.00**	**$8,500.00**	**$9,431.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**
Report Total Expenditure	**$8,535.00**	**$8,500.00**	**$9,431.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**

E911 Fund

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 46-5-133 to 46-5-134, 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), a monthly $1.50 surcharge placed on all VoIP telephones, and a $1.50 surcharge placed on prepaid wireless devices. 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 dispatches emergency personnel from the Sheriff's Office, Zebulon, and Molena police departments, county-wide EMS, two fire departments, and assists many other county departments and state agencies with their various communication needs. This department also maintains the county-wide Master Street Address Guide (MSAG).

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
Supervisor	1	1	1
Shift Supervisor	3	3	3
Dispatcher	8	8	8
Total Positions	**12**	**12**	**12**

BUDGET HIGHLIGHTS

- Increases from prior year relate to insurance and retirement contributions.
- Various hardware/equipment refresh leases are being renewed through AT&T Capital for a five year term. These leases are budgeted at $77,481 (principal) and $14,189 (interest) for FY26-27.
- $795,465 is needed from the General Fund to balance this budget.

E911 Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 215 E-911 Fund							
215-03-1500-361000-000 Interest Revenue	46.00	10.00	50.00	-403	20.00	20.00	20.00
215-03-3800-342500-000 E-911 Tax Revenue - Land	73,044.00	72,000.00	59,523.00	17	72,000.00	72,000.00	72,000.00
215-03-3800-342501-000 E911 Tax Revenue -Cell	326,897.00	312,000.00	275,718.00	12	330,000.00	330,000.00	330,000.00
215-03-3800-342502-000 Firework Tax	241.00	250.00	236.00	6	250.00	250.00	250.00
215-98-1000-391000-000 Transfer In From General Fund	491,400.00	654,892.00		100	735,827.00	796,795.00	796,795.00
Total	**$891,628.00**	**$1,039,152.00**	**$335,527.00**		**$1,138,097.00**	**$1,199,065.00**	**$1,199,065.00**
Report Total Revenue	**$891,628.00**	**$1,039,152.00**	**$335,527.00**		**$1,138,097.00**	**$1,199,065.00**	**$1,199,065.00**

E911 Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 215 E-911 Fund							
Department: 38 County E-911							
215-38-3800-511100-000 Regular Employees	480,525.00	519,313.00	451,721.00	13	524,119.00	539,842.00	539,842.00
215-38-3800-511300-000 Over- Time	44,189.00	53,300.00	54,060.00	-1	53,000.00	53,000.00	53,000.00
215-38-3800-512100-000 Group Insurance	105,259.00	138,152.00	115,411.00	16	226,245.00	242,917.00	242,917.00
215-38-3800-512101-000 Hra Contribution	2,827.00	6,500.00	3,484.00	46	11,750.00	11,750.00	11,750.00
215-38-3800-512200-000 Fica & Medicare	31,844.00	43,805.00	37,070.00	15	44,173.00	45,352.00	45,352.00
215-38-3800-512400-000 Retirement Contributions	40,177.00	46,641.00	55,836.00	-20	55,618.00	55,618.00	55,618.00
215-38-3800-512900-000 Uniforms	3,442.00	5,000.00	2,186.00	56	5,000.00	5,000.00	5,000.00
215-38-3800-522200-000 M & R Contract Services	26,004.00		1,324.00				
215-38-3800-522320-000 Equipment Lease-Communications		56,789.00		100	50,483.00	91,670.00	91,670.00
215-38-3800-522330-000 Equipment Lease - Interest		4,708.00		100	920.00	14,000.00	14,000.00

E911 Fund – Detail Expenditures Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
215-38-3800-523200-000 Communication - Phone	143,459.00	111,873.00	151,096.00	-35	111,873.00	85,000.00	85,000.00
215-38-3800-523201-000 Cell Phone- Communications	3.00						
215-38-3800-523500-000 Travel		300.00		100	300.00	300.00	300.00
215-38-3800-523600-000 Dues & Fees	770.00	250.00		100	554.00	554.00	554.00
215-38-3800-523700-000 Training	64.00	300.00	96.00	68	300.00	300.00	300.00
215-38-3800-523850-000 Contract Services	4,563.00	41,471.00	43,243.00	-4	41,471.00	41,471.00	41,471.00
215-38-3800-531000-000 Supplies	1,987.00	4,000.00	5,994.00	-50	5,000.00	5,000.00	5,000.00
215-38-4400-531210-000 Water & Sewage	663.00	650.00	671.00	-3	771.00	771.00	771.00
215-38-4600-531530-000 Electricity Expense	5,852.00	6,100.00	5,445.00	11	6,520.00	6,520.00	6,520.00
Total	**$891,628.00**	**$1,039,152.00**	**$927,637.00**		**$1,138,097.00**	**$1,199,065.00**	**$1,199,065.00**
Report Total Expenditure	**$891,628.00**	**$1,039,152.00**	**$927,637.00**		**$1,138,097.00**	**$1,199,065.00**	**$1,199,065.00**

Federal Seizure Fund

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 16-13-49 and under the direction of the elected Sheriff, is used to account for revenues generated from confiscated items. These funds are legally restricted to be used for any official law enforcement purpose except for the payment of salaries or rewards to law enforcement personnel.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

Federal Seizure Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 225 Federal Seizure Fund								
225-03-2000-351360-000 Federal Seizure Revenue		9,985.00			100	10,000.00	10,000.00	10,000.00
225-03-2000-361000-000 Federal Seizure Interest	57.00	15.00	41.00		-173			
Total	**$57.00**	**$10,000.00**	**$41.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**
Report Total Revenue	**$57.00**	**$10,000.00**	**$41.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**

Federal Seizure Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 225 Federal Seizure Fund								
225-33-2000-531500-000 Federal Seizure Expense		10,000.00	21,377.00		-114	10,000.00	10,000.00	10,000.00
Total		**$10,000.00**	**$21,377.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**
Report Total Expenditure		**$10,000.00**	**$21,377.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**

Hotel/Motel Tax Fund

FUND PROFILE

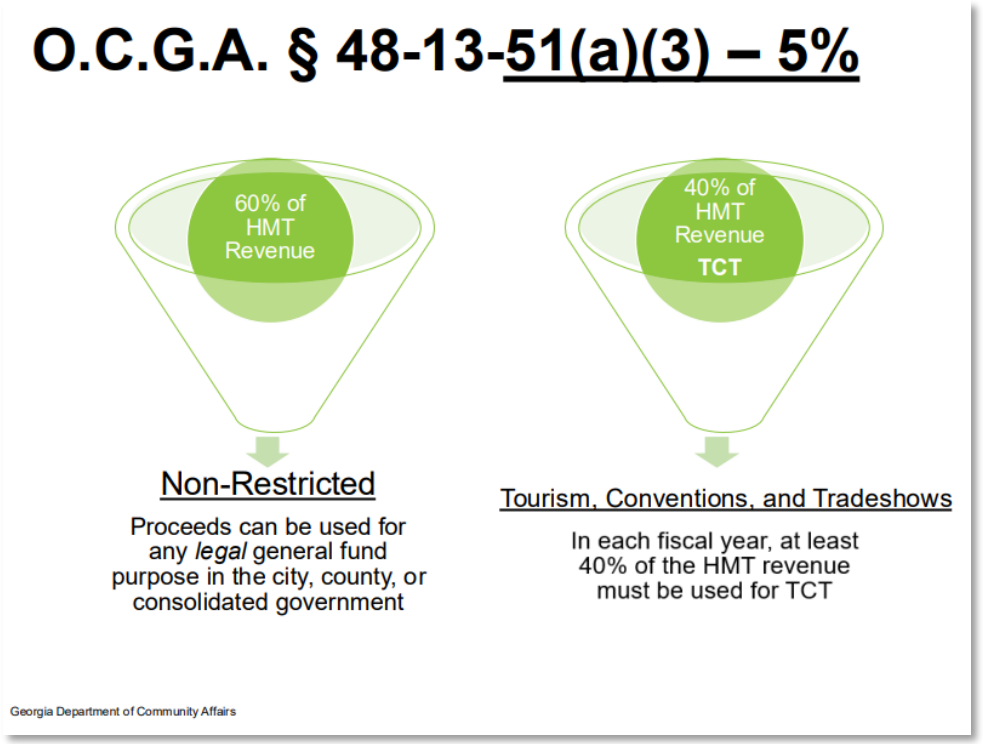
This Special Revenue Fund, authorized by O.C.G.A. 48-13-51 is used to account for the proceeds of the 5% hotel/motel tax collected from lodging facilities located within the unincorporated area of the county. These funds are distributed between the Development Authority (40%) and the county (60%) to be used to promote local tourism and for other purposes.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- The Pike County Development Authority is the designated Destination Marketing Organization (DMO) as required by the Georgia Department of Community Affairs for the Hotel/Motel Tax reporting.



Hotel/Motel Tax Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 275 Hotel/Motel Tax Fund								
275-03-0000-314100-000 Hotel/Motel Tax	2,184.00	4,000.00	5,371.00		-34	4,000.00	4,000.00	4,000.00
Total	**$2,184.00**	**$4,000.00**	**$5,371.00**			**$4,000.00**	**$4,000.00**	**$4,000.00**
Report Total Revenue	**$2,184.00**	**$4,000.00**	**$5,371.00**			**$4,000.00**	**$4,000.00**	**$4,000.00**

Hotel/Motel Tax Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	2026 - 2027 Recommended	2026 - 2027 Approved
Fund: 275 Hotel/Motel Tax Fund							
275-78-1000-521200-000 Bank Charges	4.00						
275-78-7520-572000-000 Payments To Other Agencies	874.00	1,600.00		100	1,600.00	1,600.00	1,600.00
275-99-9000-611000-100 Transfer Out To General Fund	1,306.00	2,400.00		100	2,400.00	2,400.00	2,400.00
Total	**$2,184.00**	**$4,000.00**			**$4,000.00**	**$4,000.00**	**$4,000.00**
Report Total Expenditure	**$2,184.00**	**$4,000.00**			**$4,000.00**	**$4,000.00**	**$4,000.00**

Impact Fee Fund

FUND PROFILE

On May 10, 2006, the Board of Commissioners approved the new Development Impact Fee Ordinance. This ordinance provides that adequate public facilities are available to serve new growth and development in Pike County and to provide that new growth and development bears a proportionate share of the cost of the new public facilities needed to serve them. The initial fee was set at $2,404.15 per residential dwelling and increased on January 31, 2023, to $6,775.99. On February 14, 2024, the Board of Commissioners voted to approve Ross and Associates to complete a new and updated Impact Fee Study for Pike County. The County is currently contracting with Ross and Associates to produce a new methodology report and funding updates.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- Anticipated FY26-27 expenditures include projects for Next-Generation E911 equipment, Public Works Road/Bridge upgrades, PCPRA DNR grant related recreation complex upgrades and library capacity projects.

- **Impact Fee Departmental Account Balances as of 04/20/2026**

Sheriff ……	$179,276.08
Jail ……..	$519,469.79
Fire ……	$450,386.71
E-911……..	$275,854.42
Roads ……..	$172,202.36
Parks ……...	$124,354.96
Library ……	$134,680.54
Administration …….	$45,599.57
CIE Prep ……	$7,788.78
Interest ……..	$97,815.81
Total Impact Fees	$2,007,429.02

Impact Fee Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 210 Impact Fees							
210-03-1000-341320-033 Sheriff Impact Fees	64,882.00	30,000.00	79,545.00	-165	50,000.00	50,000.00	50,000.00
210-03-1000-341320-034 Jail Impact Fees	185,364.00	87,000.00	227,752.00	-162	100,000.00	100,000.00	100,000.00
210-03-1000-341320-035 Fire Dept Impact Fees	80,556.00	38,000.00	100,978.00	-166	70,000.00	70,000.00	70,000.00
210-03-1000-341320-038 E-911 Impact Fees	66,993.00	31,000.00	80,951.00	-161	50,000.00	50,000.00	50,000.00
210-03-1000-341320-042 Road Dept Impact Fees	41,430.00	25,000.00	57,059.00	-128	30,000.00	30,000.00	30,000.00
210-03-1000-341320-061 Parks & Rec Impact Fees	62,755.00	25,000.00	73,775.00	-195	60,000.00	60,000.00	60,000.00
210-03-1000-361000-000 Interest - Residential Impact Fee	35,926.00	10,000.00	45,179.00	-352	10,000.00	10,000.00	10,000.00
210-03-1000-361100-000 Interest - Commercial Impact Fees	10,196.00	3,000.00	8,785.00	-193	3,000.00	3,000.00	3,000.00
210-03-1516-341320-065 Library Impact Fees	15,927.00	12,000.00	18,782.00	-57	12,000.00	12,000.00	12,000.00
210-03-1516-341320-074 Administration Impact Fees	17,068.00	10,000.00	19,223.00	-92	10,000.00	10,000.00	10,000.00
210-03-1516-341390-074 Cie Prep Impact Fees	13,090.00	8,000.00	14,740.00	-84	8,000.00	8,000.00	8,000.00

Impact Fee Fund – Detail Revenues Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Total	$594,187.00	$279,000.00	$726,769.00			$403,000.00	$403,000.00	$403,000.00
Report Total Revenue	$594,187.00	$279,000.00	$726,769.00			$403,000.00	$403,000.00	$403,000.00

Impact Fee Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 210 Impact Fees							
210-33-1000-572000-000 Sheriff Impact Fee Expense		50,000.00		100			
210-34-1000-572000-000 Jail Impact Fee Expense		80,000.00		100			
210-38-1000-572000-000 E911 Impact Fee Expense		50,000.00	6,800.00	86	100,000.00	100,000.00	100,000.00
210-42-1000-572000-000 Public Wks (Roads) Impact Fee Exp		50,000.00	85,000.00	-70	100,000.00	100,000.00	100,000.00
210-61-1000-572000-001 Pcpra Impact Fee - Rec Complex Dn...			42,200.00		175,000.00	175,000.00	175,000.00
210-61-6122-541402-000 Site Work - Recreation Complex	82,410.00						
210-65-1000-572000-000 Library - Residential Impact Fee...	27,771.00	4,000.00	19,600.00	-390	28,000.00	28,000.00	28,000.00
210-74-1516-521300-000 Administration -Prof Svc	14,280.00						
210-74-1516-521301-000 Cie Prep	57,120.00	45,000.00	16,184.00	64			
Total	**$181,581.00**	**$279,000.00**	**$169,784.00**		**$403,000.00**	**$403,000.00**	**$403,000.00**
Report Total Expenditure	**$181,581.00**	**$279,000.00**	**$169,784.00**		**$403,000.00**	**$403,000.00**	**$403,000.00**

Juvenile Court Fund

FUND PROFILE

This Special Revenue Fund, authorized by O.C.G.A. 15-11-37 consists of supervision fees collected from youth placed under court supervision and is used to support services that promote rehabilitation and development. These services include housing, education, counseling, mediation, transportation, truancy intervention, restitution, job training and other programs benefiting the child's best interests. Courts may assess initial and monthly supervision fees within set ranges, with responsibility shared by the child and their guardians. Collected funds are managed by the county, deposited into a supplemental juvenile service fund and appropriated to the juvenile court for discretionary use on approved services. The funds must be used solely for these purposes, cannot replace existing funding and do not lapse at year-end. The Clerk of Superior Court is responsible for collecting all ordered fees.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

Juvenile Court Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 285 Juvenile Court Fund							
285-03-2600-351160-000 Court Revenue	695.00	1,240.00	1,400.00	-13	1,240.00	1,240.00	1,240.00
285-03-2600-361000-000 Interest Income	7.00	10.00	6.00	44	10.00	10.00	10.00
Total	**$702.00**	**$1,250.00**	**$1,406.00**		**$1,250.00**	**$1,250.00**	**$1,250.00**
Report Total Revenue	**$702.00**	**$1,250.00**	**$1,406.00**		**$1,250.00**	**$1,250.00**	**$1,250.00**

Juvenile Court Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 285 Juvenile Court Fund								
285-92-2600-521200-000 Professional Services	240.00	250.00			100	250.00	250.00	250.00
285-92-2600-521250-000 Juvenile Supervisory		1,000.00			100	1,000.00	1,000.00	1,000.00
Total	**$240.00**	**$1,250.00**				**$1,250.00**	**$1,250.00**	**$1,250.00**
Report Total Expenditure	**$240.00**	**$1,250.00**				**$1,250.00**	**$1,250.00**	**$1,250.00**

Law Library Fund

FUND PROFILE

This Special Revenue 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, Magistrate 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 fund has a Law Library Board of Trustees to oversee its operations.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

Law Library Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 716 Law Library - Superior Court								
716-03-2150-351110-000 Law Library - Superior	2,580.00	2,500.00			100	2,500.00	2,500.00	2,500.00
716-03-2400-351130-000 Law Library - Magistrate	3,074.00	3,500.00			100	3,500.00	3,500.00	3,500.00
716-03-2450-351150-000 Law Library - Probate	4,945.00	4,000.00			100	4,000.00	4,000.00	4,000.00
Total	**$10,599.00**	**$10,000.00**				**$10,000.00**	**$10,000.00**	**$10,000.00**
Report Total Revenue	**$10,599.00**	**$10,000.00**				**$10,000.00**	**$10,000.00**	**$10,000.00**

Law Library Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 716 Law Library - Superior Court								
716-21-2000-531000-000 Law Library Supplies	304.00							
716-21-3000-521000-000 Professional & Technical Services	3,483.00	10,000.00			100	10,000.00	10,000.00	10,000.00
Total	**$3,787.00**	**$10,000.00**				**$10,000.00**	**$10,000.00**	**$10,000.00**
Report Total Expenditure	**$3,787.00**	**$10,000.00**				**$10,000.00**	**$10,000.00**	**$10,000.00**

Opioid Abatement Fund

FUND PROFILE

In January 2022, Georgia opted into opioid litigation brought by states and local subdivisions against the three largest pharmaceutical distributors - McKesson, Cardinal Health, and AmerisourceBergen - and manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson. The National Distributor Settlement funds will be disbursed on an 18-year plan, while the Janssen/J&J Settlement funds will be disbursed on a 9-year plan. In addition to the local funds that are received by Pike County, there are also regional funds which the county will be a part of. The county is a member of Region 6 based on the Department of Behavioral Health & Developmental Disabilities (DBHDD). Approved uses for these funds are Prevention, Treatment, Recovery, Harm Reduction, and Research & Evaluation.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.
- The county has chosen to partner and fund the McIntosh Trail Behavioral Health with these funds.

Opioid Abatement Fund – Detail Revenues

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Fund: 231 Opioid Abatement Fund								
231-03-8120-340000-000 Opioid Abatement Revenue	20,249.00	10,000.00	14,573.00		-46	10,000.00	10,000.00	10,000.00
Total	**$20,249.00**	**$10,000.00**	**$14,573.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**
Report Total Revenue	**$20,249.00**	**$10,000.00**	**$14,573.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**

Opioid Abatement Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 231 Opioid Abatement Fund								
231-55-5436-572000-000 Mcintosh Trail Behavioral Health	10,000.00	10,000.00	10,000.00		0	10,000.00	10,000.00	10,000.00
Total	**$10,000.00**	**$10,000.00**	**$10,000.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**
Report Total Expenditure	**$10,000.00**	**$10,000.00**	**$10,000.00**			**$10,000.00**	**$10,000.00**	**$10,000.00**

Probate Court Technology Fee Fund

FUND PROFILE

This special revenue fund, authorized by Georgia House Bill 354 during the 2023 legislative session, is used to account for fees collected by the Probate Court for each civil action filed and surcharges for each fine paid. Such technology fund fees shall be used exclusively to provide for the technological needs of the Probate Court of Pike County. These expenditures may include hardware and software purchases, case management systems, electronic filing and records management, imaging, training, maintenance and other technology related needs that enhance court efficiency and public access. Such uses shall include only those authorized in the act, and the authority to assess the technology fee pursuant to the act shall terminate on July 1, 2033.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

Probate Court Technology Fee Fund – Detail Revenues

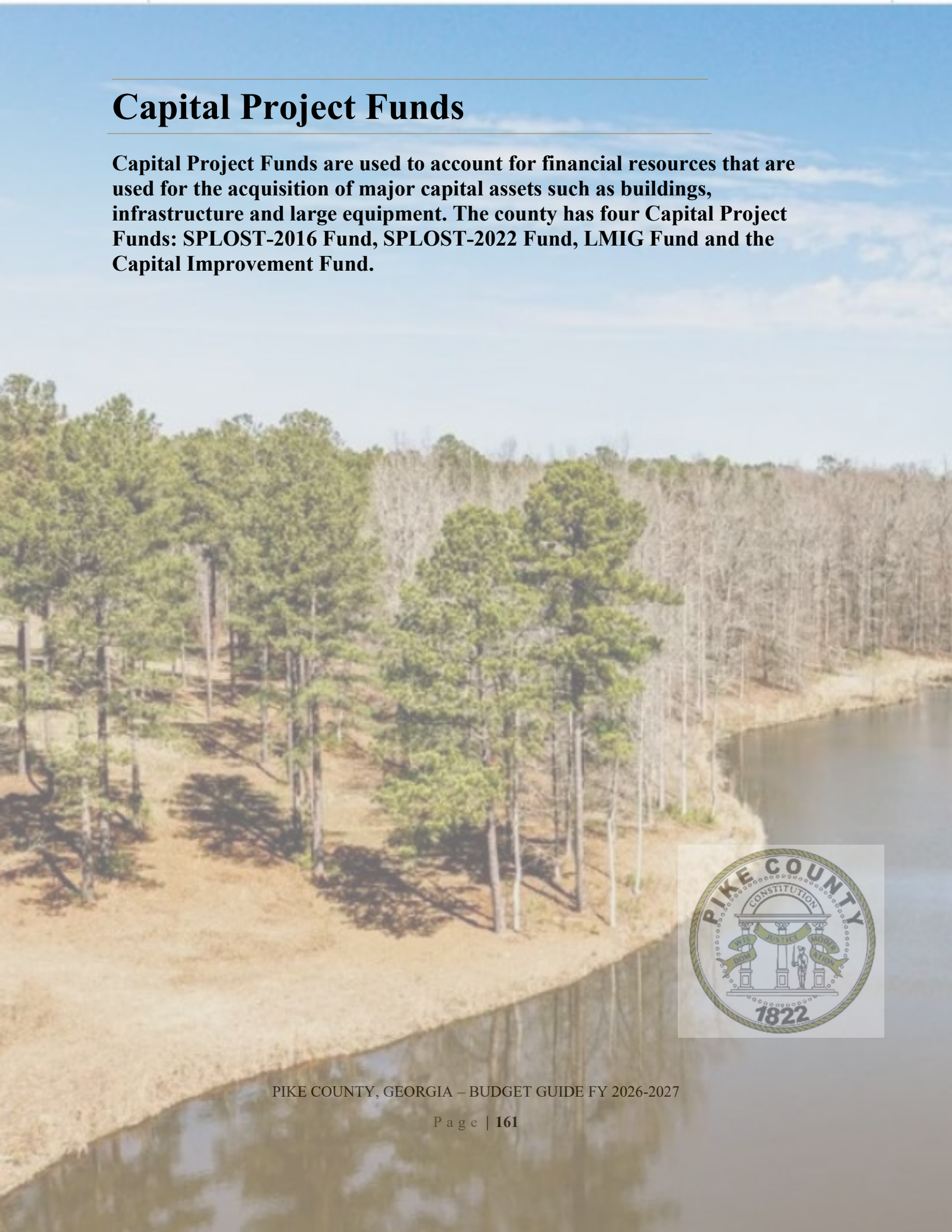
Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 250 Technology Fee Fund								
250-03-2450-351150-000 Technology Fees	5,047.00	3,000.00	6,001.00		-100	3,000.00	3,000.00	3,000.00
Total	**$5,047.00**	**$3,000.00**	**$6,001.00**			**$3,000.00**	**$3,000.00**	**$3,000.00**
Report Total Revenue	**$5,047.00**	**$3,000.00**	**$6,001.00**			**$3,000.00**	**$3,000.00**	**$3,000.00**

Probate Court Technology Fee Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026	%Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 250 Technology Fee Fund								
250-24-2450-542200-000 Technology Expense	999.00	3,000.00	2,202.00		27	3,000.00	3,000.00	3,000.00
Total	**$999.00**	**$3,000.00**	**$2,202.00**			**$3,000.00**	**$3,000.00**	**$3,000.00**
Report Total Expenditure	**$999.00**	**$3,000.00**	**$2,202.00**			**$3,000.00**	**$3,000.00**	**$3,000.00**

Capital Project Funds

Capital Project Funds are used to account for financial resources that are used for the acquisition of major capital assets such as buildings, infrastructure and large equipment. The county has four Capital Project Funds: SPLOST-2016 Fund, SPLOST-2022 Fund, LMIG Fund and the Capital Improvement Fund.



SPLOST-2016 Fund

FUND PROFILE

A referendum was held on March 1, 2015, to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax (SPLOST) for a six-year period to raise $5,800,000 to include capital outlay projects consisting of road, street and bridge improvements and the payment of the principal and interest of previously incurred indebtedness. During the referendum, 5,002 citizens voted – 3,702 (74.01%) for the SPLOST and 1,300 (25.99%) against. At the time of the referendum, the county had 9,548 registered voters. Since the referendum was approved, the SPLOST went into effect on November 1. This Fund is used to account for the SPLOST-2016 proceeds and ensure that these funds are used for the intended purposes.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- Capital outlay expenditures include $400,000 to pave approximately 1 mile of Shady Lane between both intersections with Reidsboro Road.

SPLOST-2016 Fund – Detail Revenues

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Fund: 320 Splost 2016-2022								
320-03-1000-399999-000 Prior Year Revenues		402,000.00			100	398,000.00	398,000.00	398,000.00
320-03-1500-361000-000 Interest Revenues/Income	65,897.00	18,000.00	25,152.00		-40	2,000.00	2,000.00	2,000.00
Total	**$65,897.00**	**$420,000.00**	**$25,152.00**			**$400,000.00**	**$400,000.00**	**$400,000.00**
Report Total Revenue	**$65,897.00**	**$420,000.00**	**$25,152.00**			**$400,000.00**	**$400,000.00**	**$400,000.00**

SPLOST-2016 Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 320 Splost 2016-2022							
320-93-1000-521200-000 Bank Charges	22.00		35.00				
320-93-4221-541341-000 Rdcapoutlay-Cdbgtanyrdrd-Localmat...			657,789.00				
320-93-4221-541410-000 Sands Road - Splost	11,940.00						
320-93-4221-541428-000 Hollonville Road			17,000.00				
320-93-4221-541444-000 Hill Street	13,424.00						
320-93-4222-541403-000 West Road			18,361.00				
320-93-4222-541416-000 Shady Lane - Splost					400,000.00	400,000.00	400,000.00
320-93-4222-541428-000 Wood Creek Road		150,000.00	6,000.00	96			
320-93-4222-541430-000 Mckinley Road	96,983.00		6,000.00				
320-93-4222-541432-000 Woodard Road	61,481.00						
320-93-4222-541433-000 Starks Road	192,589.00						

SPLOST-2016 Fund – Detail Expenditures Continued

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
320-93-4222-541434-000 Hunter Road			90,917.00				
320-93-4222-541435-000 Old Zebulon Road		165,000.00		100			
320-93-4222-541451-000 Blanton Mill Road		105,000.00		100			
320-93-4222-541469-000 Ward Road	12,800.00						
320-93-4222-541473-000 Harden/Scott Roads	15,900.00						
320-93-4222-541474-000 Friendship/Gaulding Roads	13,700.00						
320-93-4222-541475-000 West Fossett Road			30,764.00				
Total	**$418,839.00**	**$420,000.00**	**$826,866.00**		**$400,000.00**	**$400,000.00**	**$400,000.00**
Report Total Expenditure	**$418,839.00**	**$420,000.00**	**$826,866.00**		**$400,000.00**	**$400,000.00**	**$400,000.00**

SPLOST-2022 Fund

FUND PROFILE

A referendum was held during May 2022 to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax (SPLOST) for a six-year period to raise $20,000,000 for capital outlay projects consisting of water, sewer, storm water drainage, road, street and bridge improvements and the payment of principal and interest on indebtedness. During the referendum, 4,985 citizens voted – 2,872 (57.61%) for the SPLOST and 2,113 (42.39%) against. At the time of the referendum, the county had 5,106 registered voters. Therefore, the referendum had a 32.91% voter turn-out rate. Since the referendum was approved, the SPLOST went into effect on October 1, 2022. This Fund is used to account for the SPLOST-2022 proceeds and ensure that these funds are used for the intended purposes.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- Capital outlay expenditures include the following road paving projects: $2,948,650 for Wood Creek Road, $4,000,000 for Old Zebulon Road, $3,000,000 for Blanton Mill Road.
- Other costs include $702,000 for allocations to the cities for their projects.
- Budgeted $4,600 for Trustee fees and bank charges.
- Other financing uses include $2,344,750 to pay the annual debt payment (principal and interest) for the SPLOST-2022 prefunding bond issuance.

SPLOST-2022 Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 323 Splost 2022-2028							
323-03-1000-313200-000 Splost 2022-2028 Revenue	2,714,437.00	2,500,000.00	2,436,111.00	3	2,700,000.00	2,700,000.00	2,700,000.00
323-03-1000-399999-000 Prior Year Revenues		6,909,875.00		100	10,150,000.00	10,150,000.00	10,150,000.00
323-03-1500-361000-000 Interest Income	379,917.00	180,000.00	230,841.00	-28	150,000.00	150,000.00	150,000.00
Total	**$3,094,354.00**	**$9,589,875.00**	**$2,666,952.00**		**$13,000,000.00**	**$13,000,000.00**	**$13,000,000.00**
Report Total Revenue	**$3,094,354.00**	**$9,589,875.00**	**$2,666,952.00**		**$13,000,000.00**	**$13,000,000.00**	**$13,000,000.00**

SPLOST-2022 Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 323 Splost 2022-2028							
323-13-1500-523901-000 Bank Charges	4,575.00	1,500.00	60.00	96	4,600.00	4,600.00	4,600.00
323-93-4222-541428-000 Wood Creek Road	7,000.00	2,500,000.00	10,000.00	100	2,948,650.00	2,948,650.00	2,948,650.00
323-93-4222-541429-000 Roberts Quarters Road	379,227.00						
323-93-4222-541435-000 Old Zebulon Road		2,750,000.00	10,000.00	100	4,000,000.00	4,000,000.00	4,000,000.00
323-93-4222-541451-000 Blanton Mill Road		1,750,000.00	10,000.00	99	3,000,000.00	3,000,000.00	3,000,000.00
323-93-4960-571000-010 City Of Williamson	590,779.00	137,500.00	185,428.00	-35	148,500.00	148,500.00	148,500.00
323-93-4960-571000-020 City Of Zebulon			353,998.00		283,500.00	283,500.00	283,500.00
323-93-4960-571000-030 City Of Meansville			67,428.00		54,000.00	54,000.00	54,000.00
323-93-4960-571000-040 City Of Molena		100,000.00	147,220.00	-47	108,000.00	108,000.00	108,000.00
323-93-4960-571000-050 City Of Concord			134,856.00		108,000.00	108,000.00	108,000.00
323-93-8000-581100-000 Principal Debt Payments	1,880,000.00	1,975,000.00	1,975,000.00		2,070,000.00	2,070,000.00	2,070,000.00

SPLOST-2022 Fund – Detail Expenditures Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
323-93-8000-582100-000 Interest On Debt	472,250.00	375,875.00	375,875.00			274,750.00	274,750.00	274,750.00
Total	**$3,333,831.00**	**$9,589,875.00**	**$3,269,865.00**			**$13,000,000.00**	**$13,000,000.00**	**$13,000,000.00**
Report Total Expenditure	**$3,333,831.00**	**$9,589,875.00**	**$3,269,865.00**			**$13,000,000.00**	**$13,000,000.00**	**$13,000,000.00**

LMIG Fund

FUND PROFILE

LMIG (Local Maintenance and Improvement Grant) and LRA (Local Road Assistance) are funding sources provided by the Georgia Department of Transportation to support local governments in maintaining and improving public road systems. LMIG funds require a local match (30% for Pike County) and are used for activities such as resurfacing, rehabilitation and other eligible roadway improvements. While LRA funds do not require a county match, they are typically more flexible and may be used for routine maintenance and operational needs on local roads. Both funding streams are restricted to transportation related purposes, must be budgeted and tracked separately and are subject to state guidelines and reporting requirements to ensure compliance. Unspent funds generally carry forward for continued use on eligible projects and cannot be diverted to non-transportation expenditures.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- Capital outlay expenditures include $998,391 to pave Wood Creek Road along with the 30% state required county match of $203,700.

- Other financing uses include $566,309 to pay the annual debt payment (principal and interest) for the GTIB/SRTA loan used in paving 22 roads since August 2023.

LMIG Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 325 Lmi Grant Fund							
325-03-1000-334001-000 Gtib Grant Revenue	993,532.00						
325-03-1000-334301-000 Lmi Grant Revenue	542,764.00	560,000.00	617,321.00	-10	679,000.00	679,000.00	679,000.00
325-03-1000-334302-000 Lra Revenue	665,881.00	665,880.00	666,289.00	0	670,000.00	670,000.00	670,000.00
325-03-1500-361000-000 Interest Income	69,558.00	10,000.00	11,139.00	-11	12,000.00	12,000.00	12,000.00
325-98-1000-391000-100 Transfer In - From General Fund	210,570.00	200,000.00		100	203,700.00	203,700.00	203,700.00
325-98-1000-393000-000 Other Fin Sources - Loan Proceeds	1,819,018.00						
Total	**$4,301,323.00**	**$1,435,880.00**	**$1,294,749.00**		**$1,564,700.00**	**$1,564,700.00**	**$1,564,700.00**
Report Total Revenue	**$4,301,323.00**	**$1,435,880.00**	**$1,294,749.00**		**$1,564,700.00**	**$1,564,700.00**	**$1,564,700.00**

LMIG Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 325 Lmi Grant Fund							
325-42-1000-521200-000 Bank Charges	35.00						
325-42-4221-541445-000 Striping Various Roads		665,880.00		100			
325-42-4221-541457-000 Perkins Road	43,646.00						
325-42-4222-541400-000 Unpaved Repairs / Surface Treatme...	27,992.00	201,647.00		100			
325-42-4222-541428-000 Wood Creek Road (Lra)					998,391.00	998,391.00	998,391.00
325-42-4222-541453-000 Emulsion	7,377.00						
325-42-4222-541454-000 Concord Road	7,406.00						
325-42-4222-541459-000 Chapman Road	84,320.00						
325-42-4222-541460-000 Sandefur Road	45,693.00						
325-42-4222-541461-000 Daniel Road	249,646.00						
325-42-4222-541464-000 Caldwell Bridge Road	539,334.00						

LMIG Fund – Detail Expenditures Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
325-42-4222-541467-000 Pedenville Road	43,518.00							
325-42-4222-541469-000 Scott/Ward Road	716,577.00		36,156.00					
325-42-4222-541472-000 Ranchland Est - Water Hole Pass/D...	153,349.00							
325-42-4222-541473-000 Harden Road	789,593.00		38,519.00					
325-42-4222-541474-000 Friendship Circle	491,348.00		23,547.00					
325-42-4222-541475-000 Mccard Lake Road	581,527.00		30,607.00					
325-42-4222-541476-000 Gaulding Road	141,505.00		7,448.00					
325-42-4222-541477-000 Woodard Road (Lra)	317,325.00							
325-42-4222-541478-000 Melville Brown Road (Lra)			451,374.00					
325-42-8000-581300-000 Loan Principal Payments		441,843.00	291,702.00		34	450,338.00	450,338.00	450,338.00
325-42-8000-582300-000 Loan Interest Expense		126,510.00	85,838.00		32	115,971.00	115,971.00	115,971.00
Total	**$4,240,191.00**	**$1,435,880.00**	**$965,191.00**			**$1,564,700.00**	**$1,564,700.00**	**$1,564,700.00**

LMIG Fund – Detail Expenditures Continued

	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
Account	Actual ($)	Budget ($)	Actual ($)		%Remaining	Requested	Recommended	Approved
Report Total Expenditure	$4,240,191.00	$1,435,880.00	$965,191.00			$1,564,700.00	$1,564,700.00	$1,564,700.00

Capital Improvement Fund

FUND PROFILE

The Capital Improvement Fund was set up to better plan for the acquisition, construction or rehabilitation of capital assets. The goal is to build a five-year forecasting plan that bridges the gap between long-term strategic plans and the annual operating budget.

STAFFING PLAN

Position Title	FY 24-25	FY 25-26	FY 26-27
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

BUDGET HIGHLIGHTS

- $6,200 budgeted for computers and equipment
- The final of four budgeted county-wide outdoor warning sirens is included for $10,000.
- Capital outlay expenditures include $253,172 for four new Sheriff's Office vehicles. (3 recurring on an annual basis; 1 to cover new requested deputy position)
- Capital outlay expenditures also include $92,000 for a new Public Works vehicle

Capital Improvement Fund – Detail Revenues

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 350 C.A.I.P Fund							
350-03-1000-361000-000 Caip Fund Interest	63.00		12.00				
350-98-1000-391000-100 Transfer In From General Fund		343,216.00	313,254.00	9	627,665.00	361,372.00	361,372.00
Total	**$63.00**	**$343,216.00**	**$313,266.00**		**$627,665.00**	**$361,372.00**	**$361,372.00**
Report Total Revenue	**$63.00**	**$343,216.00**	**$313,266.00**		**$627,665.00**	**$361,372.00**	**$361,372.00**

Capital Improvement Fund – Detail Expenditures

Account	2024 - 2025 Actual ($)	2025 - 2026 Budget ($)	6/30/2026 Actual ($)	2025 - 2026 %Remaining	2026 - 2027 Requested	Recommended	Approved
Fund: 350 C.A.I.P Fund							
350-14-1000-542400-000 Caip Fund Computers	16,225.00						
350-16-1000-542400-000 Caip Fund - Computers	999.00	1,500.00		100	1,500.00	1,500.00	1,500.00
350-17-1550-542400-000 Computers		3,600.00	498.00	86	2,900.00	2,900.00	2,900.00
350-23-2400-542400-000 Computers - Magistrate Court		3,600.00		100	1,800.00	1,800.00	1,800.00
350-33-3300-542200-000 Capital Outlay Vehicles - Sheriff	72,496.00	240,476.00	239,043.00	1	316,465.00	253,172.00	253,172.00
350-42-1000-542500-000 Capital Outlay Other Equipment Pw		67,040.00	66,931.00	0	295,000.00	92,000.00	92,000.00
350-72-1000-542400-000 Computers - Co Agent	576.00	3,000.00	3,000.00				
350-90-3670-541000-000 Capital Outlay - Outdoor Warning		24,000.00	20,000.00	17	10,000.00	10,000.00	10,000.00
350-99-1000-611000-100 Transfer Out To General Fund	47,715.00						
Total	**$138,011.00**	**$343,216.00**	**$329,472.00**		**$627,665.00**	**$361,372.00**	**$361,372.00**
Report Total Expenditure	**$138,011.00**	**$343,216.00**	**$329,472.00**		**$627,665.00**	**$361,372.00**	**$361,372.00**

Long Term Debt Schedule



Long Term Debt

Description	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
CAT 001-70200038 2025 CAT Motor Grader	11/12/2025	2026-27	$ 31,439.10	$ 13,458.54	$ 44,897.64
		2027-28	$ 33,044.29	$ 11,853.35	$ 44,897.64
		2028-29	$ 34,731.44	$ 10,166.20	$ 44,897.64
		2029-30	$ 36,504.73	$ 8,392.91	$ 44,897.64
		2030-31	$ 147,772.27	$ 3,576.55	$ 151,348.82
				$ -	$ -
Subtotal			**$ 283,491.83**	**$ 47,447.55**	**$ 330,939.38**
First Citizens Bank 083-0026573-000 2026 Gradall XL4100	2/26/2026	2026-27	$ 119,902.69	$ 2,695.70	$ 122,598.39
		2027-28	$ 120,525.52	$ 2,072.90	$ 122,598.42
		2028-29	$ 121,151.57	$ 1,446.85	$ 122,598.42
		2029-30	$ 121,780.87	$ 817.54	$ 122,598.41
		2030-31	$ 91,750.60	$ 198.22	$ 91,948.82
Subtotal			**$ 575,111.25**	**$ 7,231.21**	**$ 582,342.46**
001-70035602 *UPDATE 2026 DEERE Backhoe	7/1/2026	2026-27	$ 10,805.69	$ 1,026.39	$ 11,832.08
		2027-28	$ 11,023.80	$ 808.28	$ 11,832.08
		2028-29	$ 11,246.31	$ 585.77	$ 11,832.08
		2029-30	$ 11,473.31	$ 358.77	$ 11,832.08
		2030-31	$ 86,704.89	$ 127.19	$ 86,832.08
				$ -	$ -
Subtotal			**$ 131,254.00**	**$ 2,906.40**	**$ 134,160.40**
DEERE 317P Skid Steer	7/1/2026	2026-27	$ 9,725.19	$ 630.69	$ 10,355.88
		2027-28	$ 9,860.69	$ 495.19	$ 10,355.88
		2028-29	$ 9,998.09	$ 357.80	$ 10,355.89
		2029-30	$ 10,137.39	$ 218.49	$ 10,355.88
		2030-31	$ 10,278.64	$ 77.25	$ 10,355.89
				$ -	$ -
Subtotal			**$ 50,000.00**	**$ 1,779.42**	**$ 51,779.42**

Long Term Debt

CAT 001-70087808 938M Wheel Loader / D3-12LGF Trac Type Tractor / 299D3XE Skid Steer	9/12/2022	2026-27	$ 47,459.12	$ 17,787.64	$ 65,246.76
		2027-28	$ 299,709.59	$ 5,477.88	$ 305,187.47
				$ -	$ -
Subtotal			**$ 347,168.71**	**$ 23,265.52**	**$ 370,434.23**
Signature Public Funding 500396001 CAT Excavator	12/16/2022	2026-27	$ 22,383.52	$ 7,640.48	$ 30,024.00
		2027-28	$ 150,351.72	$ 3,420.28	$ 153,772.00
				$ -	$ -
Subtotal			**$ 172,735.24**	**$ 11,060.76**	**$ 183,796.00**
Signature Public Funding 1110000657 2 CAT Motor Graders	3/3/2023	2026-27	$ 65,101.65	$ 16,282.35	$ 81,384.00
		2027-28	$ 290,114.45	$ 10,035.13	$ 300,149.58
				$ -	$ -
Subtotal			**$ 355,216.10**	**$ 26,317.48**	**$ 381,533.58**
Total (Paid by General Fund)			**$ 1,914,977.13**	**$ 120,008.34**	**$ 2,034,985.47**

E911 Equipment Lease:

Description	Date	Due	Principal	Interest	Total
E911 Caliber CAD & Mobile 001-4859100-002	7/8/2024	2026-27	$ 77,481.08	$ 14,188.33	$ 91,669.41
Total (Paid by E911 Fund)			**$ 77,481.08**	**$ 14,188.33**	**$ 91,669.41**

Long Term Debt

General Obligation Bonds:

Description	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Series 2023 - G.O. Sales Tax Bonds $10,385,000 at 3.194%	7/15/2022	2026-27	$ 2,070,000.00	$ 274,750.00	$ 2,344,750.00
		2027-28	$ 2,175,000.00	$ 168,625.00	$ 2,343,625.00
		2028-29	$ 2,285,000.00	$ 57,125.00	$ 2,342,125.00
Total (Paid by SPLOST Fund)			**$ 6,530,000.00**	**$ 500,500.00**	**$ 7,030,500.00**

Georgia Transportation Infrastructure Bank (GTIB)

Description	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
GTIB Loan $4,967,660 at 2.66%	8/1/2025	2026-27	$ 450,337.54	$ 115,971.14	$ 566,308.68
		2027-28	$ 462,463.66	$ 103,845.02	$ 566,308.68
		2028-29	$ 474,916.29	$ 91,392.39	$ 566,308.68
		2029-30	$ 487,704.21	$ 78,604.47	$ 566,308.68
		2030-31	$ 500,836.49	$ 65,472.19	$ 566,308.68
		2031-32	$ 514,322.35	$ 51,986.33	$ 566,308.68
		2032-33	$ 528,171.37	$ 38,137.31	$ 566,308.68
		2033-34	$ 542,393.29	$ 23,915.39	$ 566,308.68
		2034-35	$ 556,998.13	$ 9,310.55	$ 566,308.68
		2035-36	$ 47,088.00	$ 104.38	$ 47,192.38
Total (Paid by LMIG Fund)			**$ 4,565,231.33**	**$ 578,739.17**	**$ 5,143,970.50**

	Principal	Interest	Total
TOTAL DEBT PAYMENTS FOR FY 2026-27	$ 2,904,635.58	$ 464,431.26	$ 3,369,066.84

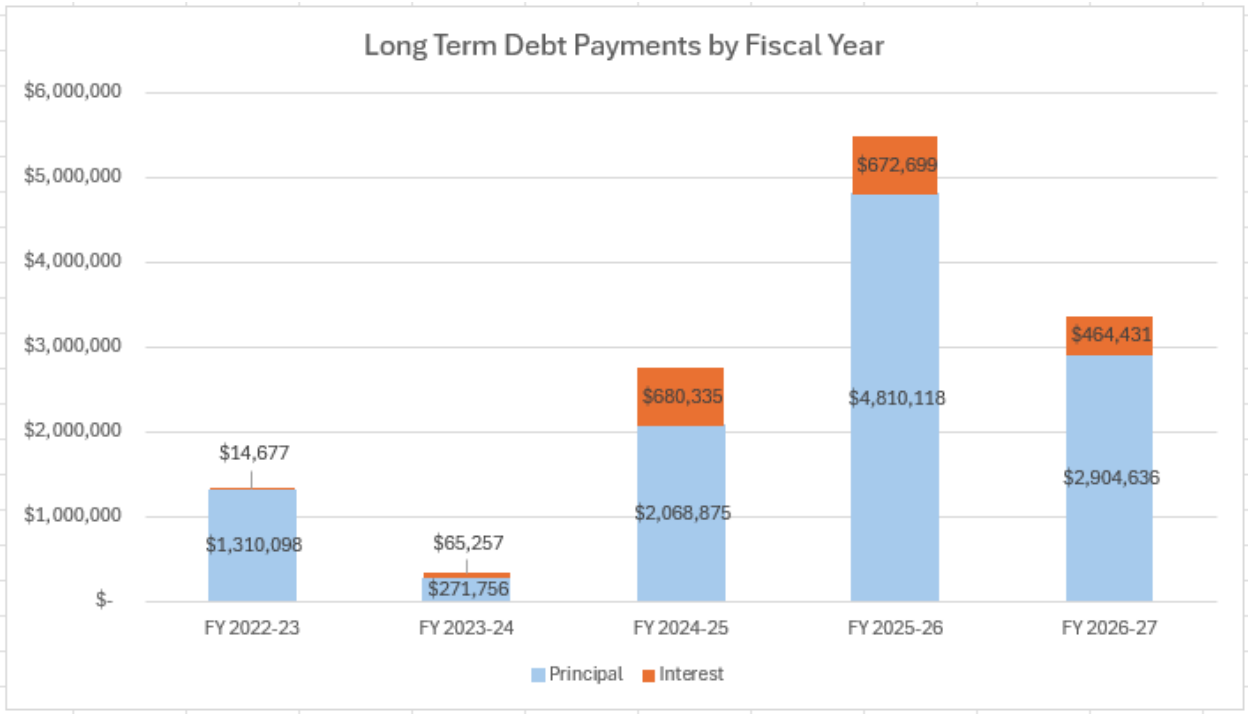
	Principal	Interest	Total
TOTAL DEBT OUTSTANDING	$ 13,087,689.54	$ 1,213,435.84	$ 14,301,125.38

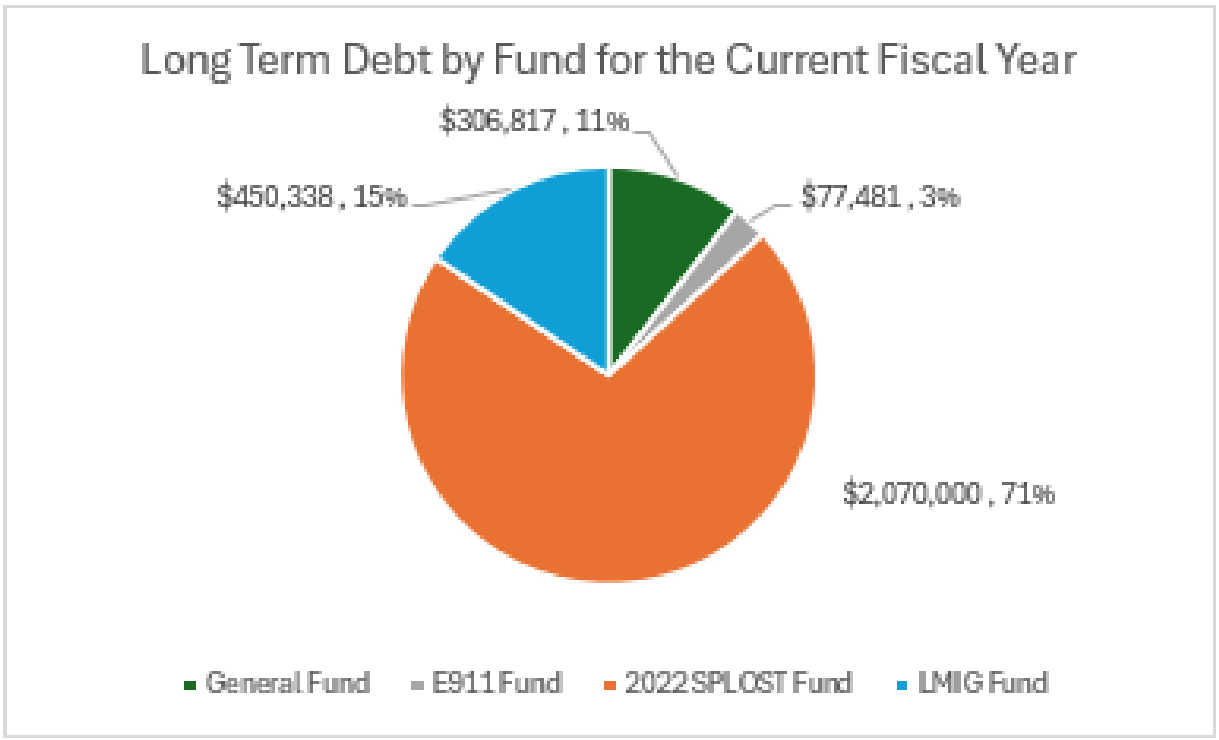
DEBT PER CAPITA **$14,301,125.38 / 20,932 = $683.21**

(Georgia County Average: $500 to $1,500)

(U.S. County Average: $2,600)

Long Term Debt





Statistical Information

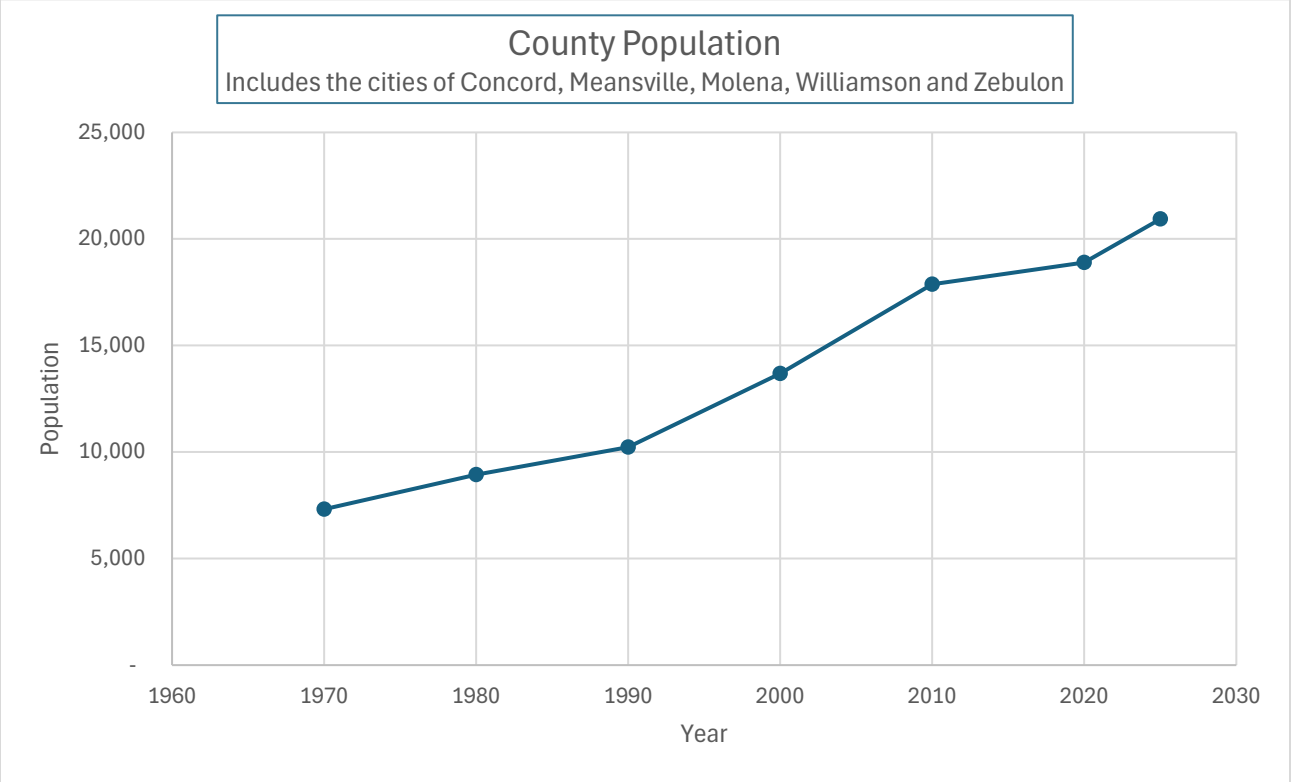


Statistical Information

Pike County Personnel and Officials Listing

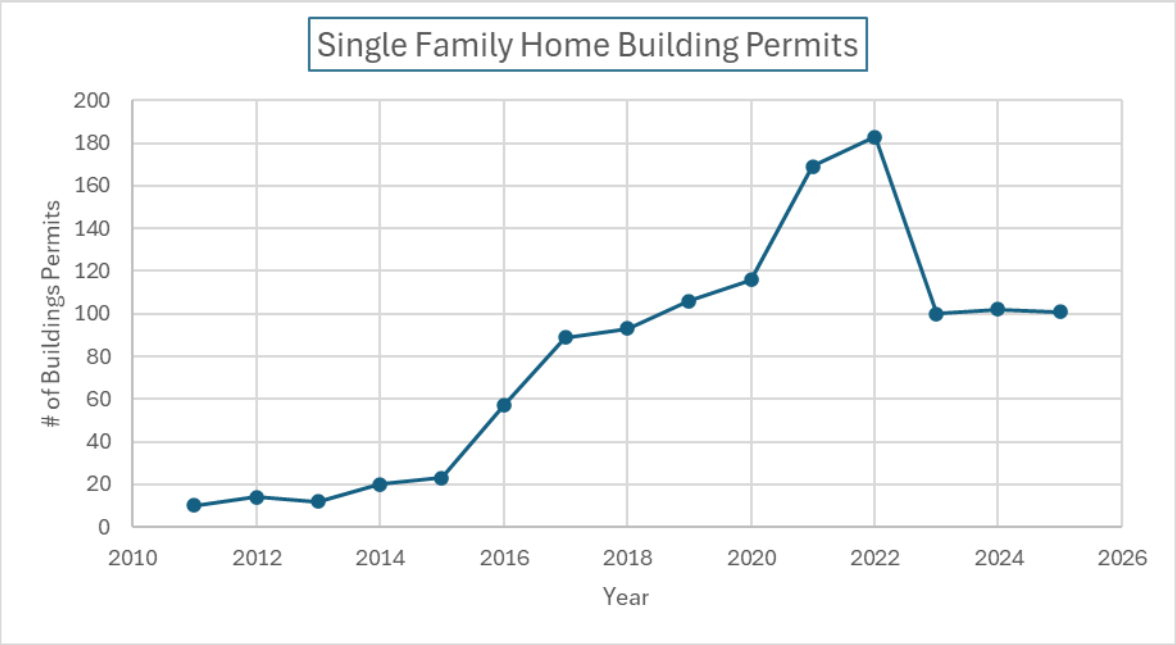
Department	Total	Full-Time	Part-Time	Temp.	Volunteer	Elected	Board Member	Paid Supplement
General Fund								
Animal Control	2	2						
Board of Commissioners/Administration	11	6				5		
Board of Elections and Registration	49	4		40			5	
Board of Equalization	6						6	
Building and Grounds	3	3						
Coroner	4		3			1		
Clerk of Superior Court	5	4				1		
Court Services	0							
District Attorney	8	7				1		
Emergency Management Agency	1				1			
Fire Department	70		33		37			
Inmate Care	0							
Jail	18	18						
Magistrate Court	5	4				1		
Planning and Development	11	5	1				5	
Probate Court	4		3			1		
Public Defender	0							
Public Works	22	22						
Senior Center	6	1	5					
Sheriff's Office	32	31				1		
Solid Waste	0							
Tax Assessor	10	5					5	
Tax Commissioner	5	3	1			1		
County Agent (Ext. Services)	1	1						2
Pike County Public Library	5	2	3					
Pike County Parks and Recreation Authority	7	5	2					
Total General Fund	**287**	**123**	**51**	**40**	**38**	**12**	**21**	**2**
Special Revenue Funds								
E911	12	12						
Total Special Revenue Funds	**12**	**12**	**0**	**0**	**0**	**0**	**0**	**0**
Total Personnel and Officials	**299**	**135**	**51**	**40**	**38**	**12**	**21**	**2**

Statistical Information



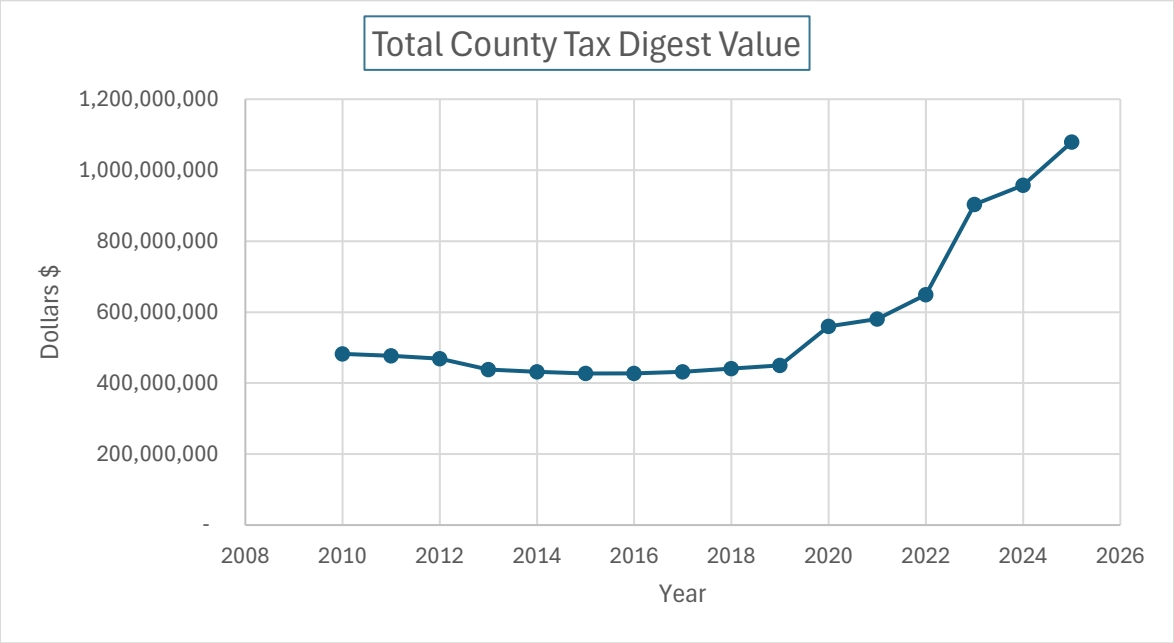
Year	Population
1970	7,316
1980	8,937
1990	10,224
2000	13,688
2010	17,869
2020	18,888
2025	20,932

Statistical Information



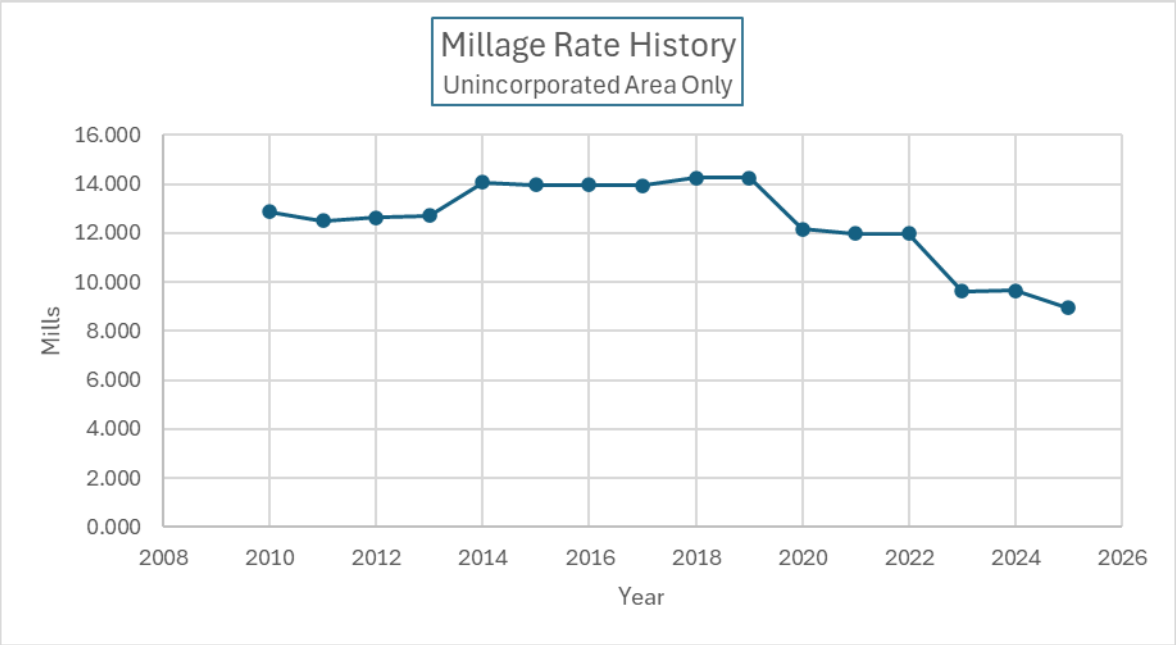
Year	Single Family Home Building Permits
2011	10
2012	14
2013	12
2014	20
2015	23
2016	57
2017	89
2018	93
2019	106
2020	116
2021	169
2022	183
2023	100
2024	102
2025	101
2026	87

Statistical Information



Year	Total County Tax Digest Value
2010	$ 482,668,897
2011	476,733,660
2012	469,152,213
2013	438,044,176
2014	431,710,245
2015	427,167,390
2016	427,248,812
2017	432,090,350
2018	441,107,757
2019	449,762,214
2020	560,224,704
2021	581,047,836
2022	649,145,059
2023	903,483,784
2024	957,918,554
2025	1,079,160,939

Statistical Information



Year	Unincorporated County Millage Rate
2010	12.864
2011	12.500
2012	12.630
2013	12.701
2014	14.073
2015	13.974
2016	13.956
2017	13.930
2018	14.261
2019	14.262
2020	12.168
2021	11.986
2022	11.986
2023	9.638
2024	9.639
2025	8.944

Statistical Information

Neighboring and Similar County Unincorporated Millage Rates and Sales Tax Rates Comparision			
No.	**County**	**2025 Unincorporated Millage Rate**	**2026 Sales Tax Rate**
1	Spalding County	15.256	7%
2	Meriwether County	12.390	8%
3	Butts County	10.459	8%
4	Lamar County	10.052	9%
5	Upson County	9.460	9%
6	**Pike County**	**8.944**	**7%**
7	Fayette County	7.793	7%
8	Coweta County	5.937	8%
Source:	Georgia Department of Revenue		

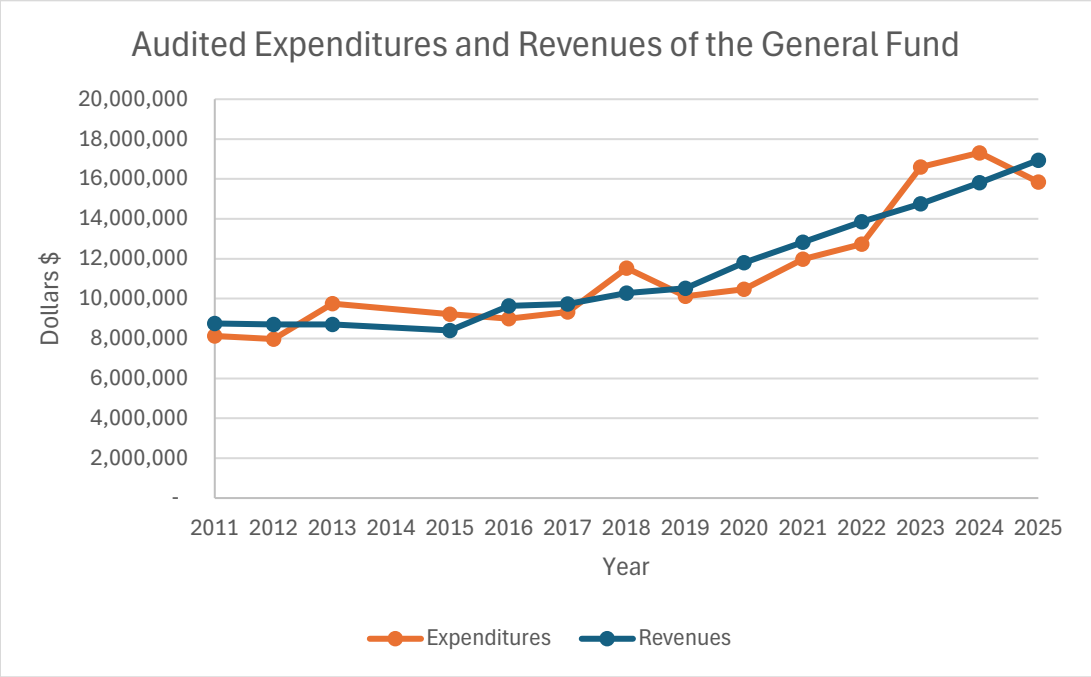
Statistical Information

Top 20 Property Tax Payers for 2025

No.	Tax Payer	Assessed Value	Total Taxes
1	Yancy Bros Co	$49,399,689	$1,154,125
2	Georgia Power Company	12,340,938	279,285
3	Southern Rivers Energy	11,530,931	251,682
4	Pike County VA LLC	7,004,573	221,085
5	Double P Grading Inc	6,210,051	145,523
6	Southern Mills Inc	5,379,402	115,653
7	Freedom Builders Inc	2,888,301	71,243
8	Trademark Quality Homes Inc	2,366,236	55,282
9	Supreme Southeast Properties Inc	2,240,924	52,355
10	Zebulon Shopping Center LLC	1,565,491	49,412
11	Pike Plaza LLC	1,982,440	46,316
12	DBM Rentals LLC	1,478,923	37,478
13	Staxi Corporation	3,547,713	36,919
14	Wabash National LP	6,775,825	36,119
15	KJ Stephens Properties LLC	1,635,748	35,788
16	GM Diecron LLC	1,796,104	34,534
17	FJ Properties LLC	1,468,221	34,302
18	Staxi Holding Inc	1,020,773	32,219
19	USC Timber Holdings LLC	6,018,594	31,671
20	United Bank of Pike	1,002,027	31,359
Total		**$127,652,904**	**$2,752,349**

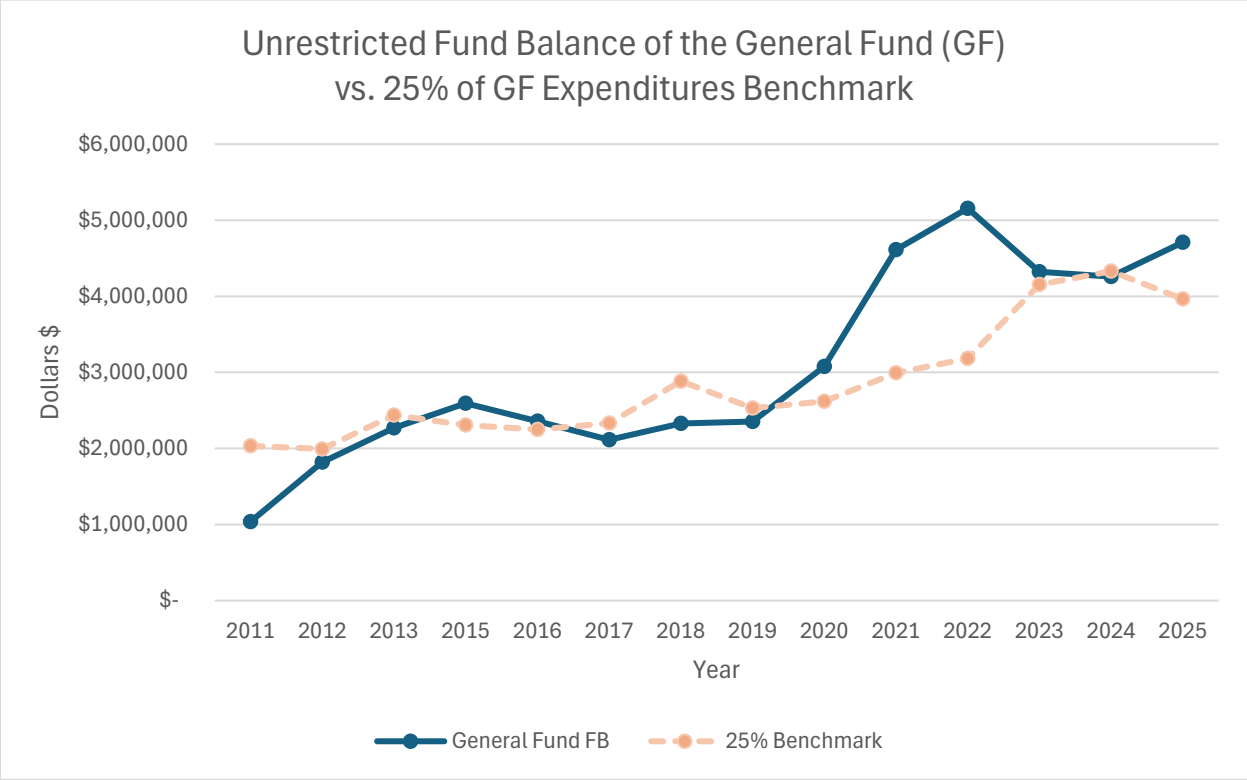
Source: Tax Commissioner's Office

Statistical Information



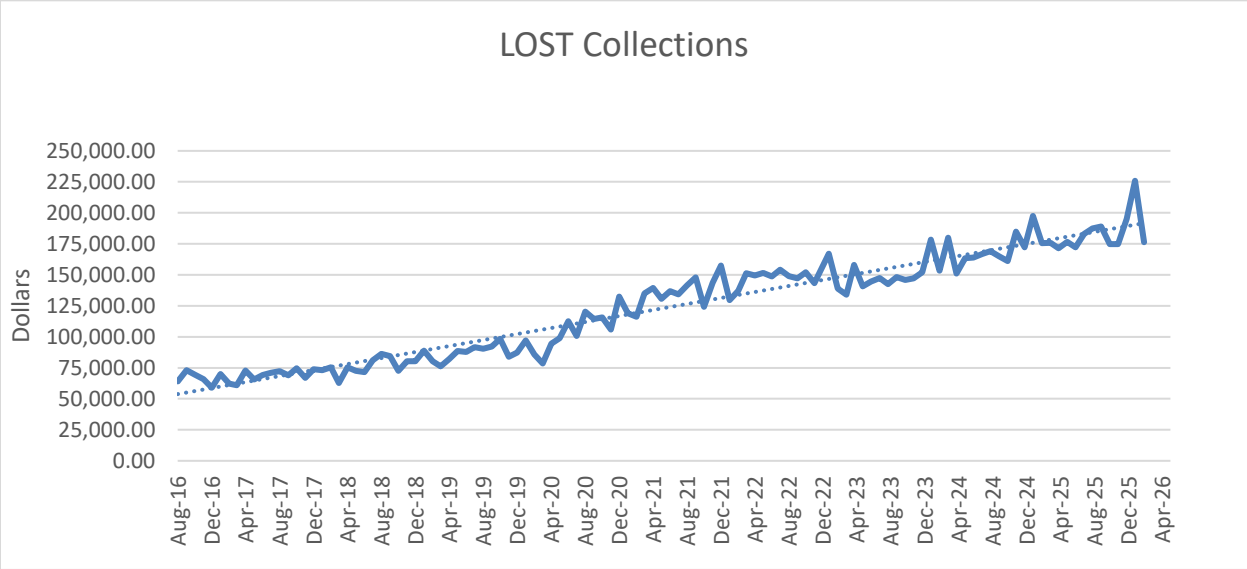
Year	Expenditures	Revenues
2011	$ 8,135,228	$ 8,753,345
2012	7,973,385	8,711,997
2013	9,754,046	8,705,743
2015	9,221,861	8,405,094
2016	9,000,485	9,641,871
2017	9,330,670	9,739,368
2018	11,525,004	10,285,502
2019	10,122,900	10,519,060
2020	10,470,517	11,796,563
2021	11,972,672	12,832,363
2022	12,731,585	13,857,971
2023	16,609,229	14,752,235
2024	17,314,942	15,821,444
2025	15,849,234	16,945,420

Statistical Information



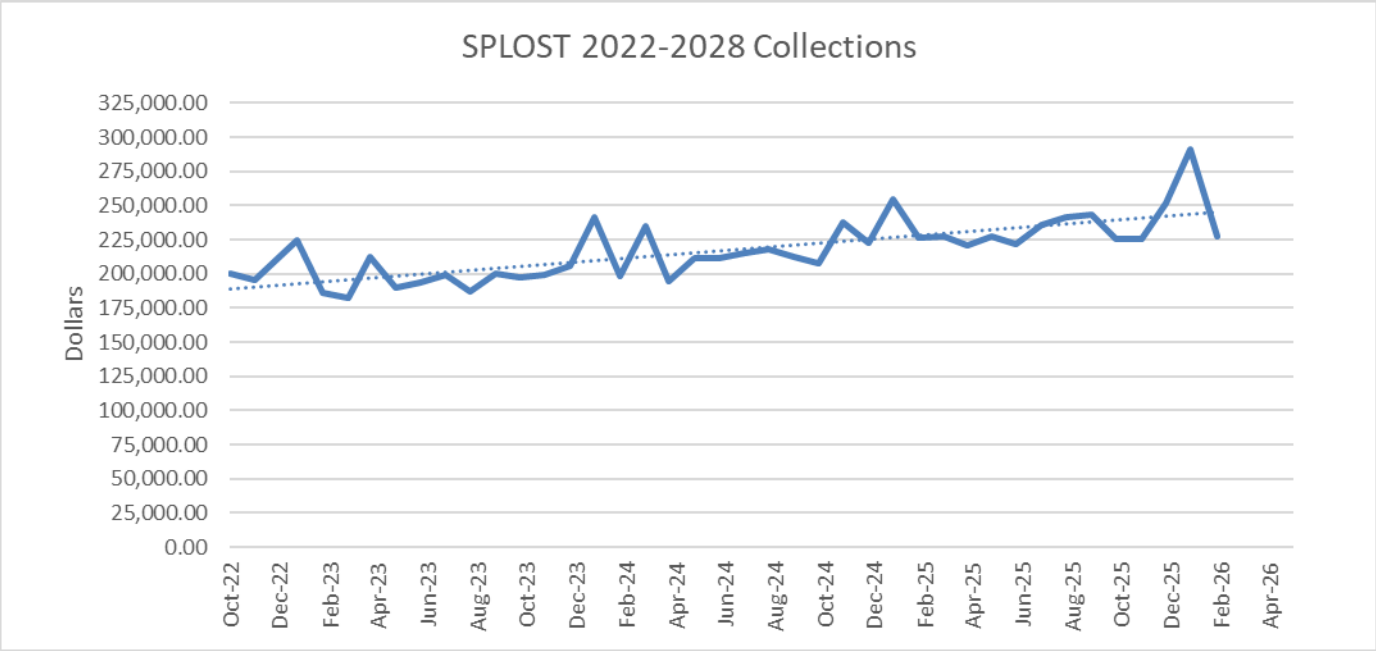
Year	General Fund FB	25% Benchmark
2011	$ 1,038,764	$ 2,033,807
2012	1,817,638	$ 1,993,346
2013	2,267,568	$ 2,438,512
2015	2,594,492	$ 2,305,465
2016	2,356,462	$ 2,250,121
2017	2,112,993	$ 2,332,668
2018	2,327,720	$ 2,881,251
2019	2,351,376	$ 2,530,725
2020	3,076,780	$ 2,617,629
2021	4,610,712	$ 2,993,168
2022	5,156,080	$ 3,182,896
2023	4,320,032	$ 4,152,307
2024	4,260,735	$ 4,328,736
2025	4,684,424	$ 3,962,309

Statistical Information



Month	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
July		$ 70,906.62	$ 81,220.53	$ 91,582.54	$ 100,648.46	$ 134,294.41	$ 154,062.10	$ 142,456.81	$ 169,157.30	$ 187,372.36
August	$ 64,108.80	$ 72,417.20	$ 86,331.03	$ 90,342.75	$ 120,247.66	$ 141,389.48	$ 149,017.29	$ 148,230.30	$ 164,994.92	$ 188,889.32
September	$ 73,189.01	$ 68,856.11	$ 84,574.03	$ 92,264.95	$ 114,294.11	$ 147,898.64	$ 147,090.12	$ 145,806.81	$ 160,988.90	$ 174,792.93
October	$ 69,577.36	$ 74,770.25	$ 72,466.87	$ 98,334.35	$ 115,635.82	$ 124,308.88	$ 152,077.10	$ 147,265.26	$ 184,906.94	$ 174,815.71
November	$ 65,818.71	$ 66,852.87	$ 80,360.98	$ 83,964.14	$ 105,808.91	$ 143,644.61	$ 143,258.87	$ 152,082.39	$ 172,303.46	$ 195,144.02
December	$ 58,988.85	$ 73,958.17	$ 80,288.68	$ 87,347.76	$ 132,385.86	$ 157,443.94	$ 167,013.31	$ 178,399.89	$ 197,480.14	$ 225,865.83
January	$ 70,105.89	$ 73,173.28	$ 88,749.34	$ 97,196.91	$ 119,055.41	$ 129,703.82	$ 138,877.94	$ 153,253.28	$ 175,458.94	$ 176,284.81
February	$ 62,163.49	$ 75,441.12	$ 80,443.19	$ 85,620.57	$ 116,239.22	$ 137,158.33	$ 134,052.06	$ 179,954.13	$ 175,924.36	
March	$ 61,042.86	$ 62,759.84	$ 76,204.18	$ 78,543.79	$ 134,940.75	$ 151,276.61	$ 158,005.03	$ 151,034.87	$ 171,358.96	
April	$ 72,882.92	$ 75,306.33	$ 82,072.31	$ 94,528.20	$ 139,510.18	$ 149,602.01	$ 140,713.50	$ 163,504.95	$ 176,539.91	
May	$ 65,723.35	$ 72,616.29	$ 88,670.06	$ 98,905.81	$ 130,555.79	$ 151,483.33	$ 144,599.15	$ 164,077.23	$ 172,091.33	
June	$ 69,257.97	$ 71,469.63	$ 87,705.45	$ 112,607.50	$ 136,733.32	$ 148,781.47	$ 147,552.50	$ 166,705.05	$ 183,159.73	
Total	**$ 732,859.21**	**$ 858,527.71**	**$ 989,086.65**	**$1,111,239.27**	**$1,466,055.49**	**$1,716,985.53**	**$1,776,318.97**	**$1,892,770.97**	**$2,104,364.89**	**$ 1,323,164.98**
Budget	**$ 730,000.00**	**$ 795,000.00**	**$ 850,000.00**	**$1,123,889.00**	**$1,000,000.00**	**$1,200,000.00**	**$2,035,834.00**	**$1,877,521.00**	**$2,104,365.00**	**$ 2,000,000.00**
% Collected	**100.4%**	**108.0%**	**116.4%**	**98.9%**	**146.6%**	**143.1%**	**87.3%**	**100.8%**	**100.0%**	**66.2%**

Statistical Information



Month	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
July		$ 187,340.88	$ 218,352.93	$ 241,787.97		
August		$ 200,281.60	$ 212,801.49	$ 243,737.22		
September		$ 197,035.39	$ 207,733.83	$ 225,578.07		
October	$ 200,655.84	$ 199,025.89	$ 238,052.02	$ 225,572.04		
November	$ 195,322.05	$ 205,530.10	$ 222,299.44	$ 251,447.89		
December	$ 224,309.96	$ 241,090.45	$ 254,818.80	$ 291,438.40		
January	$ 186,046.82	$ 197,943.34	$ 226,457.46	$ 227,446.73		
February	$ 182,375.01	$ 234,815.33	$ 226,962.33			
March	$ 212,748.36	$ 194,938.46	$ 221,106.48			
April	$ 190,096.67	$ 211,025.71	$ 227,592.61			
May	$ 193,830.44	$ 211,431.56	$ 222,009.50			
June	$ 199,215.73	$ 215,013.44	$ 236,249.75			
Total	**$ 1,784,600.88**	**$ 2,495,472.15**	**$ 2,714,436.64**	**$ 1,707,008.32**		
Budget	**$ 1,700,000.00**	**$ 2,495,426.00**	**$ 2,300,000.00**	**$ 2,500,000.00**		
% Collected	**105.0%**	**100.0%**	**118.0%**	**68.3%**		

Statistical Information

Georgia's Median Family Income by County

No.	Georgia County	Median Family Income (2023)
1	Forsyth County	$153,330
2	Oconee County	$137,986
3	Fayette County	$124,983
4	Fulton County	$123,181
5	Cobb County	$119,399
6	Cherokee County	$118,861
7	Columbia County	$110,499
8	Coweta County	$108,944
9	Bryan County	$107,896
10	Harris County	$104,333
11	Paulding County	$104,039
12	Dawson County	$103,003
13	**Pike County**	**$102,868**
14	Monroe County	$102,056
15	Greene County	$101,615

Source: U.S. Census Bureau

Georgia's Median Individual Income by County

No.	Georgia County	Median Individual Income (2023)
1	Forsyth County	$57,507
2	Fulton County	$50,463
3	Fayette County	$49,566
4	Bryan County	$48,904
5	Oconee County	$48,580
6	Cobb County	$47,495
7	Cherokee County	$46,369
8	Columbia County	$44,716
9	Coweta County	$43,905
10	Paulding County	$43,295
11	Dawson County	$42,610
12	Lee County	$42,392
13	Houston County	$42,267
14	Effingham County	$41,888
15	Harris County	$41,873
16	DeKalb County	$41,398
17	Henry County	$41,243
18	**Pike County**	**$40,931**
19	Gwinnett County	$40,432
20	Douglas County	$40,285

Source: U.S. Census Bureau

Pike County Government Officials

Elected Officials

Briar Johnson, Chairman
Tim Daniel, District 1 Commissioner
Tim Guy, District 2 Commissioner
Ken Pullin, District 3 Commissioner
James Jenkins, District 4 Commissioner
Scott Ballard, Superior Court Chief Judge
Rhonda Kreuziger, Superior Court Judge
Ben Miller, Jr., Superior Court Judge
Ben Coker, Superior Court Judge
Matt McCord, Superior Court Judge
Rebekah Hanson, Clerk of Superior Court
Ginny Blakeney, Probate Court Judge
Marcia Callaway-Ingram, Magistrate Court Judge
David Studdard, District Attorney
Jimmy Thomas, Sheriff
Donna Chapman, Tax Commissioner
Terrell Moody, Coroner

Appointed Officials

Rob Morton, County Manager/County Attorney
Angela Blount, County Clerk
David Neyhart, Board of Elections & Registration
Greg Hobbs, Chief Appraiser
Natalie Ashman, Juvenile Court Judge
Stephen Ott, Juvenile Court Judge

Department Directors

Ken Lalumiere, Building & Grounds
Chris Goodman, Public Works
Lavetrece Walker, Senior Citizens Center
Bobby Wilkerson, Fire Department Chief
Jimmy Totten, EMA
Tanya Perkins, Animal Control
Cassandra Jones, Planning & Development
Bobby Wilkerson, Fire Department



Pike County Board of Commissioners

331 Thomaston Street / P.O. Box 377
Zebulon, Georgia 30295-0377
(770) 567-3406

www.pikecoga.gov