

STEPHENS COUNTY

BOARD OF COMMISSIONERS

FISCAL YEAR 2027

ADOPTED BUDGET


STEPHENS COUNTY
1905
GEORGIA

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STEPHENS COUNTY, GA

BOARD OF COMMISSIONERS



Chris Rickman
Chairman



Craig Oglesby
Vice-Chairman



Tara Simmons
Commissioner



Debbie Whitlock
Commissioner



Chuck Wright
Commissioner

ELECTED OFFICIALS

William Oliver	Chief Judge, Superior Court	Tim Quick	Clerk of Court
Nicole Carswell	Judge, Superior Court	Donald Tabor	Chief Magistrate
Carlton Jones	Judge, Superior Court	Dene Hicks	Tax Commissioner
James Irvin	Chief Judge, State Court	Kyle Johnson	Coroner
George Christian	District Attorney	Rusty Fulbright	Sheriff
Ann Pickett	Solicitor General	Chris Stephens	Probate Judge

COUNTY ADMINISTRATION

Christian Hamilton	County Administrator	James Elrod	Finance Director
Brian Ranck	County Attorney	Vince DeVasto	Chief Marshal
Samantha Turner	County Clerk	Jason Holland	Public Works Director
Sidney Trawick	County Agent	Chris Rainey	Recreation Director
Mitty Higginbotham	Buildings/Grounds	Mary Smith	Senior Center Director
Isaac Overstreet	Elections Supervisor	Michelle Orange	Chief Tax Appraiser
Danielle Rhodes	E-911 Director		

ORGANIZATIONAL CHART

CITIZENS OF STEPHENS COUNTY

- JUDICIAL SYSTEM
  - DISTRICT ATTORNEY
  - JUVENILE COURT
  - MAGISTRATE COURT
  - PUBLIC DEFENDER
  - STATE COURT
  - SUPERIOR COURT
- CONSTITUTIONAL OFFICERS
  - CLERK OF COURTS
  - PROBATE JUDGE
  - TAX COMMISSIONER
  - SHERIFF
    - JAIL
- Board of Commissioners
  - COUNTY ATTORNEY
  - COUNTY ADMINISTRATOR
    - Finance
      - STAFF ACCOUNTANT
        - ACCOUNTS PAYABLE
      - HUMAN RESOURCES
    - COUNTY CLERK
    - BUILDING SUPERINTENDENT
      - MAINTENANCE TECH
    - PLANNING DIRECTOR
      - BUILDING INSPECTOR
        - PERMIT TECHNICIAN
    - CHIEF MARSHAL
      - DEPUTY MARSHAL
    - ELECTIONS SUPERVISOR
      - DEPUTY SUPERVISOR
        - POLL WORKERS
    - BOARD OF ASSESSORS
      - CHIEF APPRAISER
        - DEPUTY SUPERVISOR
          - STAFF
    - PUBLIC WORKS / SHOP DIRECTOR
      - ADMIN ASSISTANT
        - Convenience Sites
      - MAINTENANCE & SHOP CREW
    - SENIOR CENTER DIRECTOR
      - MEALS ON WHEELS COORDINATOR
        - KITCHEN STAFF
    - RECREATION DIRECTOR
      - PROGRAM DIRECTOR
      - ATHLETIC DIRECTOR
        - MAINTENANCE CREW
    - E-911 / EMA DIRECTOR
      - E-911 / EMA DEPUTY
        - DISPATCHERS
    - Fire Chiefs Council
      - Volunteer Firefighters



Stephens County Board of Commissioners

P.O. Box 386
Toccoa, Georgia 30577
(706) 886-9491
Fax (706) 886-2185

Chris Rickman, Chairman
Craig Oglesby, Vice-Chairman
Tara Simmons, Commissioner
Debbie Whitlock, Commissioner
Chuck Wright, Commissioner

Christian Hamilton, County Administrator
Samantha Turner, County Clerk
Brian Ranck, County Attorney

June 23, 2026

Transmittal Letter

Honorable Chairman and Members of Stephens County Board of Commissioners:

In accordance with the great state of Georgia statute and local regulations, I am pleased to present to you the Fiscal Year 2027 Annual Budget. A significant amount of time and strategic planning goes into the budget process each year. This process included a detailed look at all departmental needs and justification given as to how revenues are used to continuing providing effective an efficient services to our citizens. The County takes a conservative stance with its budget, and FY2027 was no exception. Stephens County remains dedicated to being good stewards of the County in all fiscal and budgetary affairs.

The budget development began in early January 2026 with the budget calendar being approved to give a timeline for the enduring process. Budget worksheets and templates were distributed to Department heads and elected officials, who then submitted their respective requests on March 2, 2026. All request and documentation were analyzed and inputted and a balanced budget was presented to the Board. A budget retreat was held on April 16th and 17th with department heads and elected officials in attendance. During this time Commissioners and staff strategically derived a preliminary budget after examination. Several reviews and adjustments, additions and deletions were made to find a fiscally balanced budget for Stephens County. The FY2027 budget was officially adopted on June 23, 2026.

Commissioners and staff worked together to determine appropriate services levels within the local financial context. The FY2027 budget implements the County's strategic initiatives, provides funding for upgraded community facilities, maintains existing operations and programs, and invests in employee retention. I believe the budget is responsive to Commissioners and the County needs, makes strategic investments, takes advantage of opportunities, protects critical service levels, and builds on the present for a better future.

GOALS:

- Transparent process- All of the meetings with elected officials and department heads were advertised and open to the public.
- Single year budget adoption.

- Revenue based balanced budget- The budget was balanced based on attainable revenue numbers.

- Priority based requests- Daily operation and maintenance costs from each department was priority based in order to provide quality service to the citizens of Stephens County.

Priorities:

- Personnel- The Board recognizes that our employees are our greatest asset. The FY2027 budget includes a 3% merit increase utilizing performance-based evaluations to encourage employees to perform at their highest level.

- Capital- Capital upgrades continues to be a major consideration. For FY2027, $904,090 in allocated capital expenditures and $412,673 is unallocated.

- Public Safety- A substantial increase was approved for the fire department to implement part-time staffing. Funding is approved for building upgrades to diversify ambulance locations.

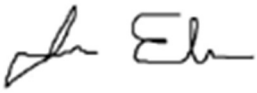
SPLOST (Special Purpose Local Option Sales Tax):

- SPLOST VII- Collections began in July 2020 and end June 2026. Collections have come in higher than originally budgeted due to growth and economic factors. One final debt payment is due July 1, 2026 for $1,975,000.

- SPLOST VIII- This was approved by the Citizens in November 2025. Collections will begin July 1, 2026 and cease on June 30, 2032. Total County collections over the six years is estimated to be $28,303,089. A $12,000,000 bond was issued on April 28, 2026 to 'pre-fund' capital projects. These consist of Roads and Bridges, Economic Development, Hospital upgrades, Sheriff Vehicles, Jail upgrades, E-911 upgrades, Ambulances, and Multipurpose Government Facilities. The bond also inflates the overall county-wide budget when compared to prior years.

I want to thank the finance staff for all the hard work and dedication throughout the budget process. I also want to thank the Board of Commissioners, County Administrator, elected officials, and department heads for their input and commitment to the FY2027 budget.

Sincerely,

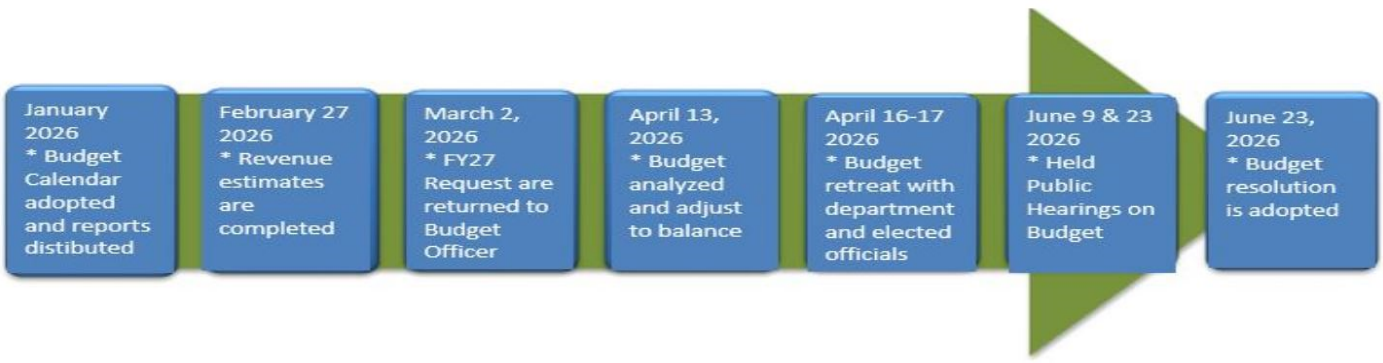


James C. Elrod

Finance Director
Stephens County Board of Commissioners
(706) 898-5032

Budget Calendar

Due Date	Budget Steps	Responsibility
Jan 28	Present Budget Calendar for Review and Adoption.	Budget Officer
Jan 29	Forward Budget Calendar to Department Heads, Officials, and Agencies.	Budget Officer
Feb 2	Budget Comparison Reports for Fiscal Year 2026 to December, Memo Outlining Expectations, and Requested Due Dates are Distributed to Department Heads, Officials, and Agencies.	Budget Officer
Feb 27	Revenue Estimates are Completed.	Budget Officer
Mar 2	Expenditure Requests Due and are Returned to the Budget Officer.	Dept. Heads/Officials
Apr 13	Budget Requests are Summarized, Analyzed and Adjusted. Proposed Balanced Budget is Assembled.	Budget Officer
Apr 16 - 17	Discuss Departmental Budgets with Department Heads, Officials, and Agencies.	Commission/Staff
Apr 17	Offsite Budget Review Planning Session.	Commission/Staff
May 11	Advertise the Submission and Availability of the Fiscal Year 2027 Budget for Review and Comment.	County Clerk
May 11	Advertise Two Public Hearings of Proposed Fiscal Year 2027 Budget.	County Clerk
May 26	Proposed Fiscal Year 2027 Budget is Submitted to The Board of Commissioners and Available for Public Viewing.	Budget Officer
Jun 9	1st Public Hearing on Fiscal Year 2027 Budget is Held.	Board of Commission
Jun 9	Prepare Fiscal Year 2027 Budget Ordinance or Resolution.	County Clerk
Jun 23	2nd Public Hearing on Fiscal Year 2027 Budget is Held. Fiscal Year 2027 Budget is Adopted. Budget Ordinance or Resolution is Adopted.	Board of Commission
Jun 25 - 26	Distribute Adopted Budgets to Department Heads, Officials, and Agencies.	Budget Officer
Jun 26 - 30	The Adopted Budgeted Amounts are Entered into the Accounts.	Staff Accountant



Budget Schedule

LOCATION: GATE COTTAGE AT TOCCOA FALLS COLLEGE

Thursday April 16, 2026	
9:00	911, EMA, Rescue- D. Rhodes
9:30	Fire Dept- S. Pulliam, J. Jordan
10:00	Public Works- J. Holland
10:15	Shop & SW- J. Holland
10:30	Tax Comm- Dene Hicks
11:00	Clerk of Court- T. Quick
11:30	Probate Court- C. Stephens
11:45	Sup. Court- Maggie R.

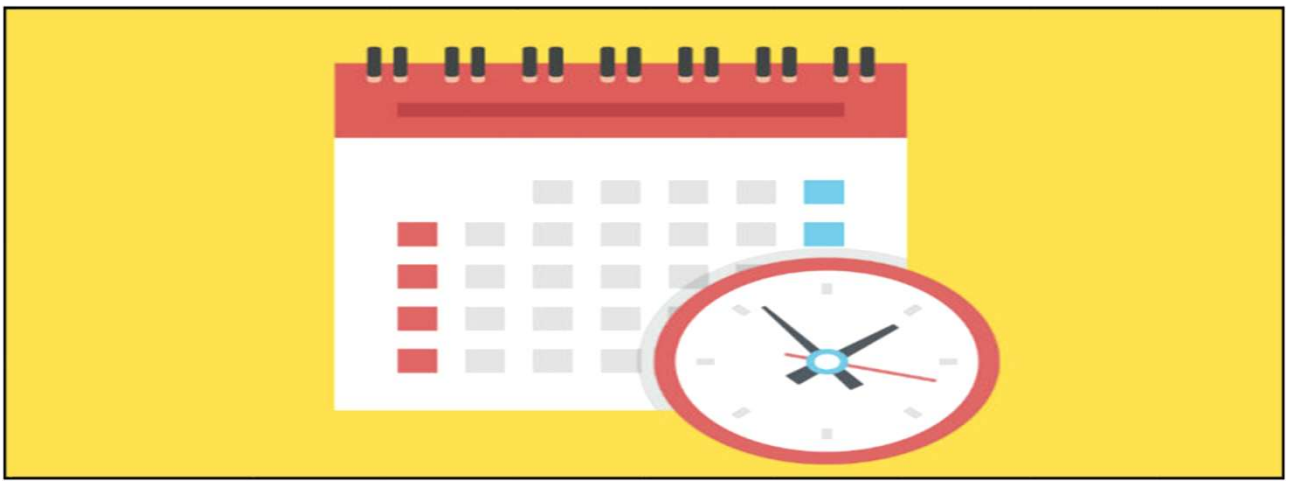
Lunch

1:00	Sheriff
1:45	Jail
2:00	DA- George Christian
2:30	Public Defend.- J. Tiger
2:45	Library- J. Haynes
3:00	-- Closed --

Friday April 17, 2026	
9:00	Humane Shelter- R. Mercer
9:30	Rec- Chris Rainey
10:00	Health Dept.- Debbie
10:30	Admin, Finance, Clerk, & others if needed
11:00	
11:30	Board Discussion

Lunch

1:00	Board Discussion
1:30	
2:00	
2:30	
3:00	
3:30	
4:00	
4:30	



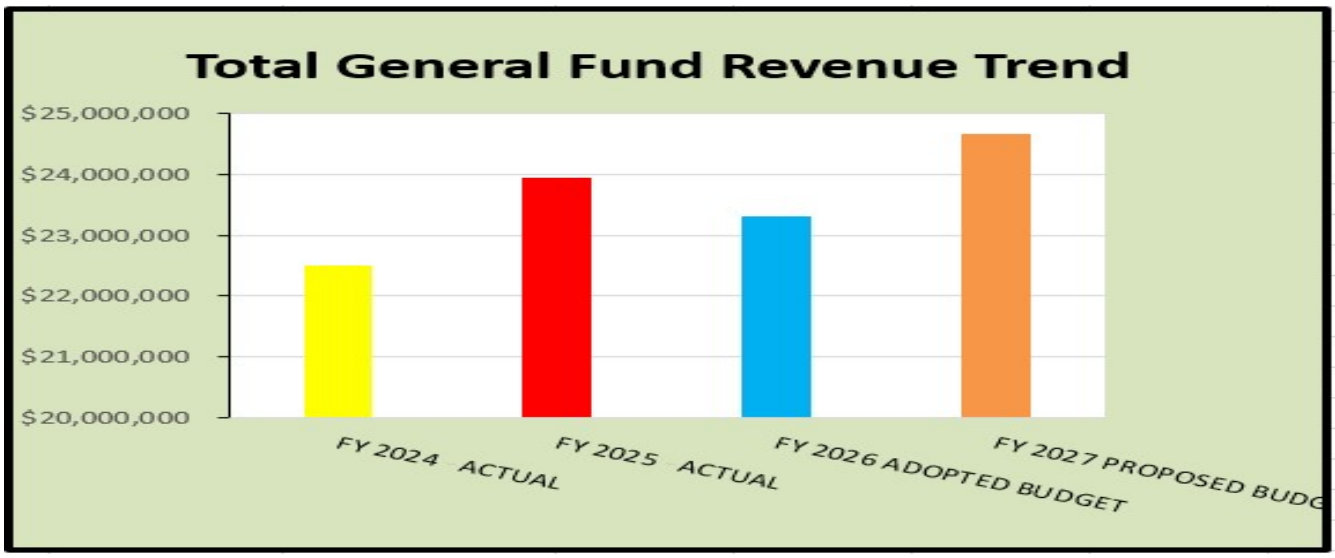
FY 2027 REVENUE COMMENTARY

ALL REVENUES COMPARED TO FY 2026 ADOPTED BUDGET

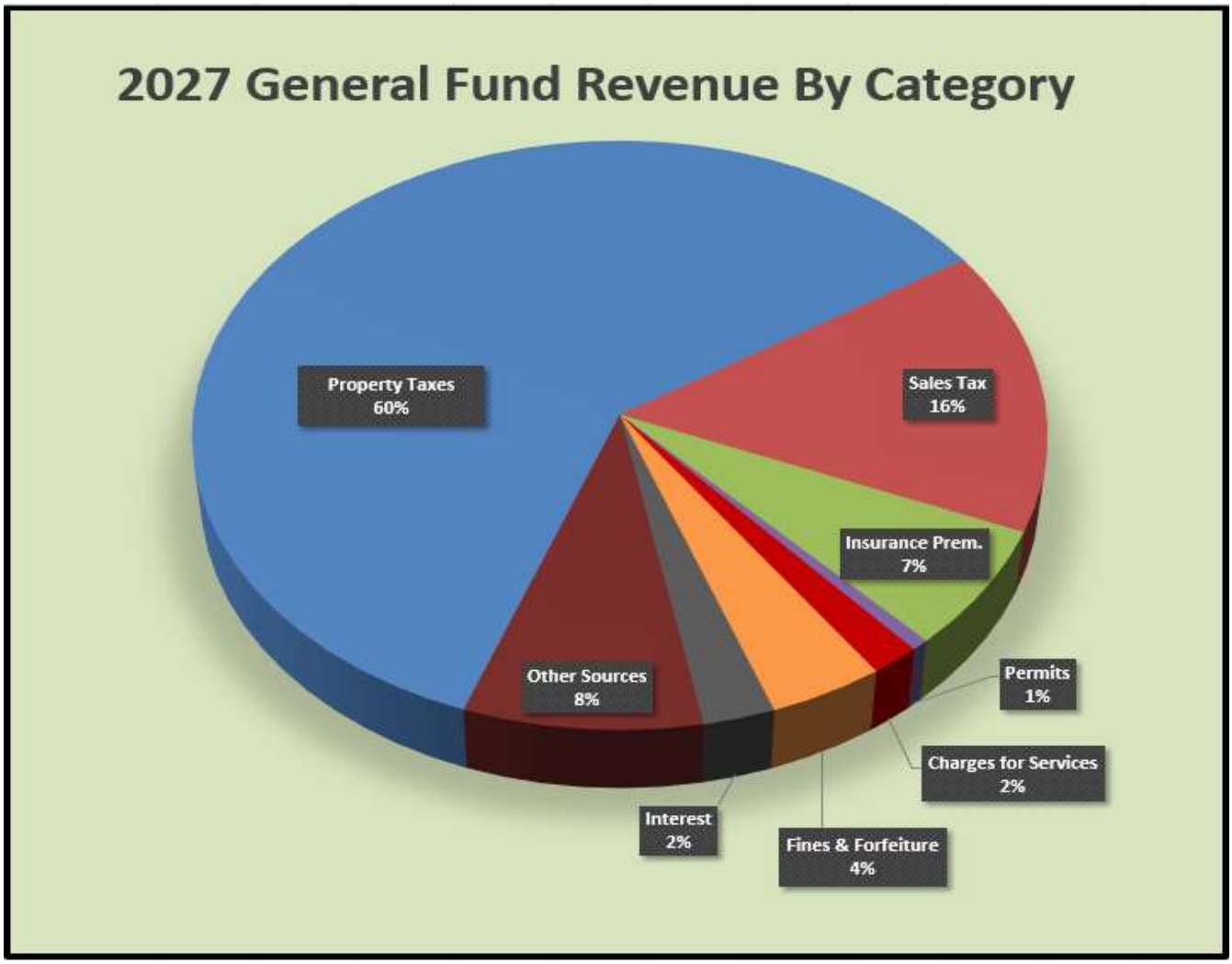
GENERAL FUND

The General Fund is the chief operating fund of the County. It receives the majority of financial resources like property tax, sales tax, motor vehicle tax, insurance premium, licenses and permits, charges for services, fines and forfeitures, and investment income, and other revenue sources.

- The Stephens County property tax bill will again have overall County Maintenance and Operation, Fire Services, Solid Waste, and EMS millage rates separated for transparency. Overall, this will be a net decrease for the second year in a row.
- Zero use of Fund Balance Reserves used to balance the budget for the fourth year in a row
- 1% uncollected rate factored into property tax collections
- Local Option Sales Tax is projected at a 4.43% increase
- Current Year Real Property Tax is 41.65% of total operating revenue
- Local Option Sales Tax is 15.61% of total operating revenue
- Insurance Premium Tax is 6.69% of total operating revenue
- Intangible Tax are projected at a 15.38% increase due to county wide property sales
- Recreation Athletic Fees projection of 7.14% increase
- Telephone Commissions budget is $55,000 less due to state law changes
- Investment Interest projection of 33.33% increase due to market and recent bond sale



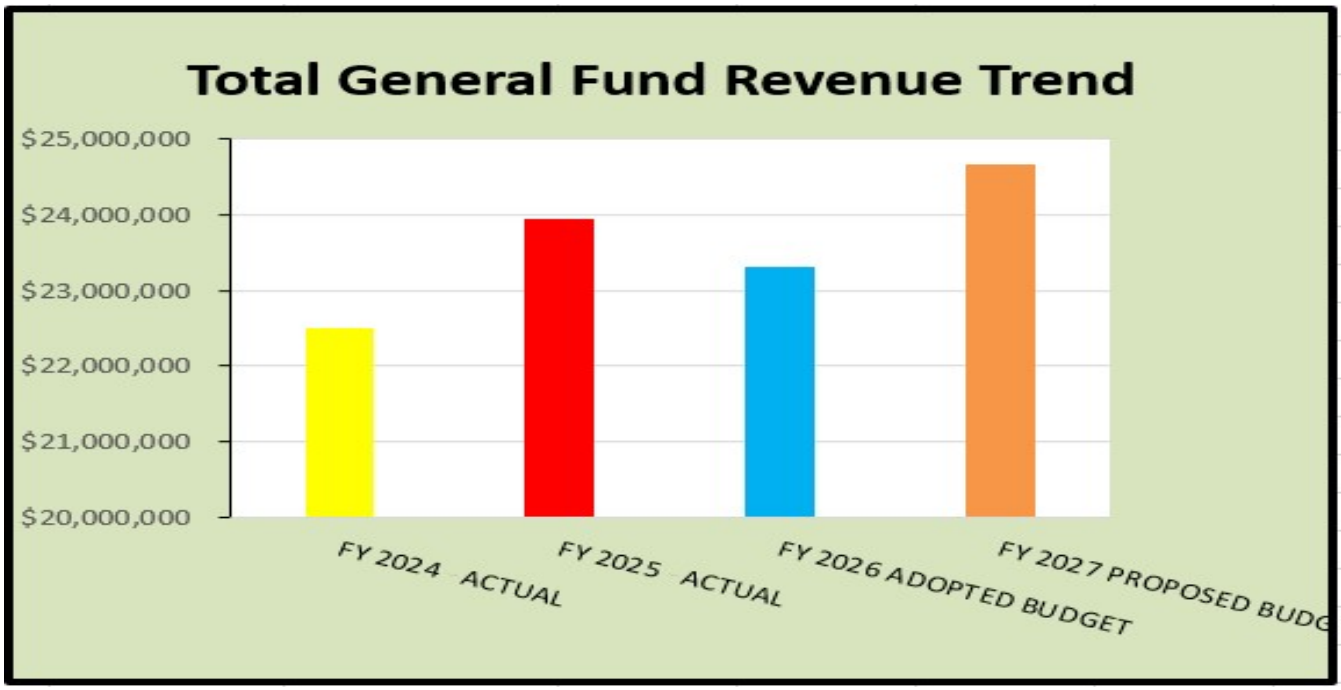
Summary Cont.



Type	2026 Budget	2027 Budget	% Change
Property Taxes	$ 14,369,529	$ 14,877,762	3.54%
Sales Tax	3,687,761	3,851,027	4.43%
Insurance Prem.	1,495,000	1,650,294	10.39%
Permits	213,750	153,000	-28.42%
Charges for Services	327,080	429,710	31.38%
Fines & Forfeiture	907,000	1,008,000	11.14%
Interest	443,000	605,000	36.57%
Other Sources	1,870,000	2,094,425	12.00%
	$ 23,313,120	**$ 24,669,218**	**5.82%**

Summary Cont.

- General Fund increased 5.82% overall
- All tax sources for FY 2027 account for 76% of the total revenue budget
- FY 2027 Real Property Tax projection is $10,296,462 or 41% of total General Fund Revenues



SOLID WASTE ENTERPRISE FUND

- Landfill user fee removed that was in FY2026 budget projections
- Transfers from General Fund increased 14.60%

EMERGENCY COMMUNICATION FUND

- Revenues from fees remain steady
- Transfer from General Fund account for 61.45% of total revenue
- Transfer from General Fund increased 6.92% due to increased operating cost

SPLOST VII CAPITAL PROJECTS FUND

- Collections began July 2020 for a six year SPLOST ending June 2026
- Zero collections in FY2027 and only revenue source is interest income

SPLOST VIII CAPITAL PROJECTS FUND

- Collections begin July 2026 for a six year SPLOST ending June 2032
- Proceeds from bond sale totaling $12,000,000 is available when needed

CAPITAL PROJECTS FUND

- General Fund transfers to support Capital Projects net to zero due to available year fund balance
- Overall, the budget increased due to server, computers upgrades, vehicles, and website mandated project

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- Hotel / Motel Fund remains the same with continued tourism
- Drug Fund decrease 15.62% and considered a depreciating fund due to limited revenue sources
- Restrictive Fund decreased 8.83% due to lower fund balance



FY 2027 EXPENDITURE COMMENTARY

ALL EXPENDITURES COMPARED TO FY 2026 ADOPTED BUDGET

GENERAL FUND

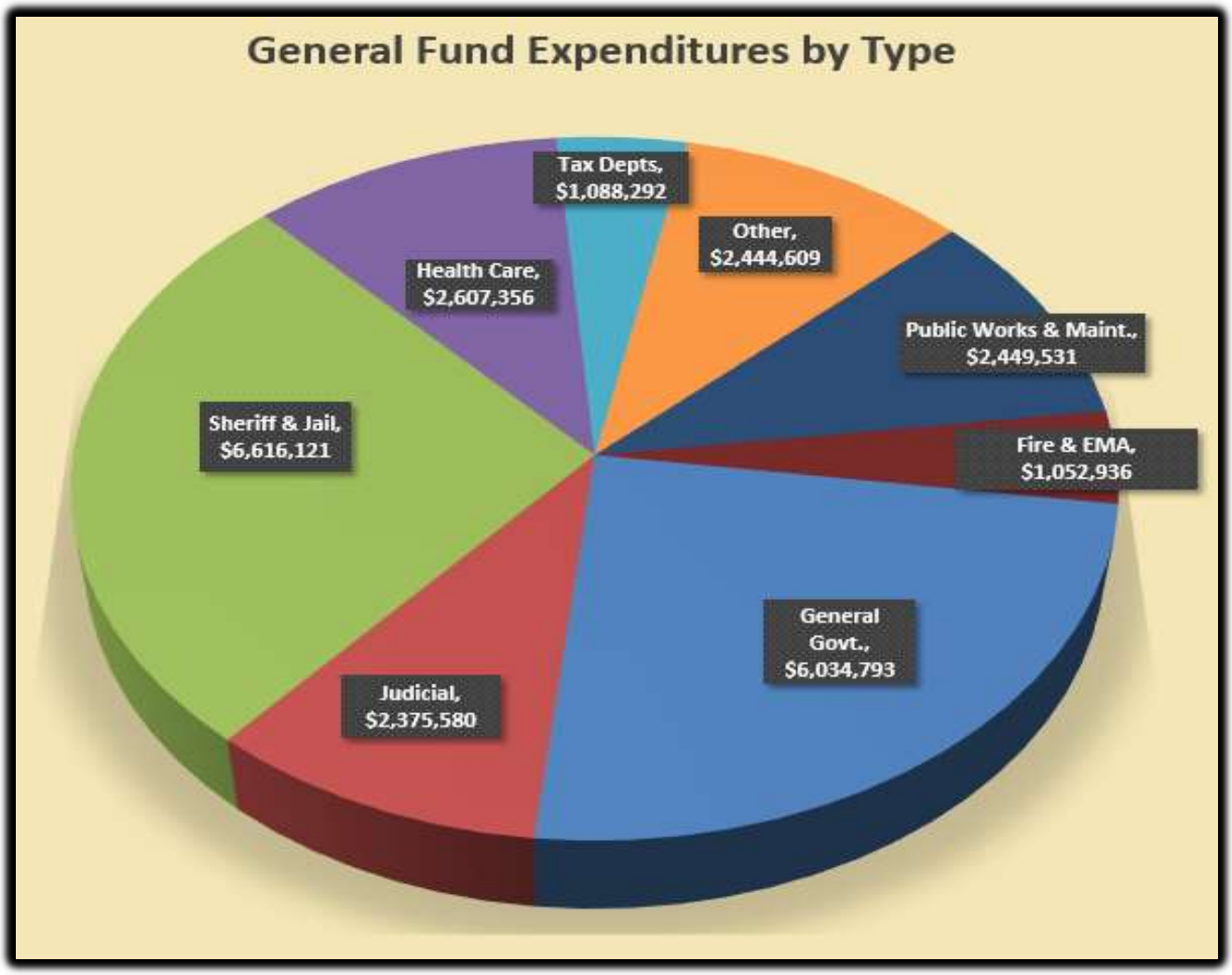
The General Fund pays for the primary day-to-day operations, maintenance, and administrative services of the County. The fund is used to account for programs such as general government, judicial system, Sheriff's Office, Jail, health care, Public Works, Buildings and Grounds, Fire Services, Elections, Planning and Zoning, and Libraries.

- A total of nine separate departments had a decrease in expenditures
- The Governing Body, Data Processing, Tax Commissioner, Tax Assessor, State Court, Probate Court, Juvenile Court, Rural Fire, Airport Authority, EMA, and Maintenance all have larger increases due to structure changes, operation costs, or increased services offered
- Increase in Health insurance over 12% due to market cost and additional employer contribution
- Approved a merit pay increase averaging 3% for employees
- Approved additional contribution for medical plans
- Increase in Liability Insurance of 9% and Worker's Compensation of 5%
- Increase in Data Processing due to new contractual agreements and market price increases
- Increase in Tax Commissioner due to changes in position duties
- Increase in Tax Assessor due to changes in personnel
- Increase in State Court due to changes in personnel supplements
- Increase in Probate Court due to additional technology contract agreements
- Increase in Juvenile Court due to Court Reporter and changes in position duties
- Increase in Rural Fire Protection due to implementation of part-time staffing
- Increase in Airport with more capital projects scheduled
- Increase in EMA due to additional equipment needs and maintenance costs
- Increase in Maintenance Shop due to supply costs
- Increase in Senior Center due to increase supply and food costs
- Increase in Indigent Health Care per contract due to increase in millage value
- Decrease in Code Enforcement due to less disposal and legal fees
- Decrease in Contingencies for unexpected needs by $50,000
- Transfers to Solid Waste increased $80,602 or 14.6%
- Transfers to E-911 increased $52,172 or 6.9%

Summary Cont.

General Fund Expenditures by Type

Type	2026 Budget	2027 Budget	% Change
General Government	$ 5,393,031	$ 6,034,793	11.90%
Judicial System	2,317,690	2,375,580	2.50%
Sheriff & Jail	6,319,539	6,616,121	4.69%
Health Care	2,607,270	2,607,356	0.00%
Tax Depts.	1,005,804	1,088,292	8.20%
Other	2,457,139	2,444,609	-0.51%
Public Works & Maint.	2,394,819	2,449,531	2.28%
Fire & EMA	817,828	1,052,936	28.75%
	$ 23,313,119	**$ 24,669,218**	**5.82%**



Summary Cont.

- Overall, General Fund increased a modest 5.82%
- Public Safety departments of Sheriff, Jail, Fire, EMA, and EMS accounts for 41.7% of total General Fund expenditures

GENERAL FUND EXPENDITURES FROM TAX DOLLARS
FISCAL YEAR 2027 BUDGET

Service	Tax	%	1.00
General Govt- Insurance & Transfers	$ 6,034,793	24.46%	$ 0.24
Sheriff & Jail	6,616,121	26.82%	0.27
Health & Human Services	2,607,356	10.57%	0.11
Public Works & Maintenance	2,449,531	9.93%	0.10
Fire Protection & EMA	1,052,936	4.27%	0.04
Judicial	2,375,580	9.63%	0.10
Tax Services	1,088,292	4.41%	0.04
Other	2,444,609	9.91%	0.10
	$ 24,669,218	100%	**$ 1.00**



- General Government which includes county-wide property and liability insurance, employer portion of health insurance, worker's compensation insurance, employer retirement contribution, other employee benefits, county attorney legal fees, and supplemental transfers to both Solid Waste and Emergency Communications Funds accounts for $0.24 of every property tax dollar received

- Public Safety departments of Sheriff, Jail, Fire, EMA, and EMS accounts for $0.42 of every property tax dollar received

Summary Cont.

SOLID WASTE ENTERPRISE FUND

- Decrease due to less capital equipment
- Increase of 14.6% from General Fund transfers

EMERGENCY COMMUNICATIONS FUND

- Increase in salaries of 10.3% due to employee retention raises
- Increase in health insurance of 26.2%
- Increase of 6.9% from General Fund transfers

SPLOST VII CAPITAL PROJECTS FUND

- Collections began July 2020 for a six year SPLOST ending June 2026
- SPLOST Expenditures are for Roads, Ambulance and Sheriff vehicles, Economic Development, Government Buildings, Recreation and Senior Center upgrades

SPLOST VIII CAPITAL PROJECTS FUND

- Collections begin July 2026 for a six year SPLOST ending June 2032
- Proceeds from bond sale totaling $12,000,000 in fund balance to prefund capital projects
- SPLOST Expenditures are Roads and Bridges, Economic Development, Hospital upgrades, Sheriff Vehicles, Jail upgrades, E-911 upgrades, Ambulances, and Multipurpose Government Facilities

CAPITAL PROJECTS FUND

- Projects include computer and server upgrades, District Attorney vehicle, historic documents preservation, Jail repairs, building improvements, and website mandated project

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- 5 Year Historical Trend, economic analysis, and prior year fund balances calculated for all other Non-Major Funds
- Chamber of Commerce will be funded at the same FY26 rate of 70% from Hotel/Motel Tax Collections

County-Wide Positions

Fund	Department	Dept #	FY 2025 Approved	FY 2026 Approved	FY 2027 Requested	FY 2027 Approved
General Fund	Chief Executive	13200	1	1	1	1
General Fund	Clerk-Admin	13300	1	1	1	1
General Fund	Elections	14000	2	2	2	2
General Fund	Finance	15110	3	3	3	3
General Fund	Human Resources	15400	1	1	1	1
General Fund	Tax Commissioner	15450	6	6	6	6
General Fund	Tax Assessor	15500	7	7	7	7
General Fund	General Gvt Buildings	15650	2	2	3	2
General Fund	Clerk of Court	21000	10	10	10	10
General Fund	Superior Court	21500	4	4	4	4
General Fund	District Attorney	22000	4	4	4	4
General Fund	State Court	23000	2	2	2	2
General Fund	Magistrate Court	24000	3	3	3	3
General Fund	Probate Court	24500	4	4	5	4
General Fund	Sheriff	33000	52	52	53	53
General Fund	Jail	33260	31	31	31	31
General Fund	Coroner	37000	2	2	2	2
General Fund	Emergency Management	38000	2	2	2	2
General Fund	Public Works	42000	23	23	23	23
General Fund	Maintenance & Shop	49000	2	3	3	3
General Fund	Senior Center	51000	4	4	4	4
General Fund	Recreation	61100	7	6	6	6
General Fund	Building Inspection	72200	2	-	-	-
General Fund	Planning & Zoning	74100	-	2	3	2
General Fund	Code Enforcement	74500	2	2	2	2
General Fund	County Agents	75100	3	3	3	3
Enterprise Fund	Solid Waste (PT)	45100	12	12	12	12
Special Revenue Fund	Emergency Communications	38000	14	16	18	16
Special Revenue Fund	Drug Rehabilitation Fund	29000	2	1	1	1
		Grand Total	**208**	**209**	**215**	**210**

STEPHENS COUNTY, GEORGIA
GOVERNMENT WIDE REVENUE SUMMARY
FY 2027 BUDGET

	FUND REVENUE	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
100	GENERAL FUND	22,498,287	22,498,287	23,937,849	23,313,120	24,669,218
210	STATE ASSET SEIZED FUND	52,416	2,000	2,000	1,215	2,000
213	OPIOID GRANT FUND	216,913	257,489	257,489	109,656	131,569
230	JAIL FUND	58,907	58,584	58,584	55,005	50,611
231	AMERICAN RESCUE PLAN FUND	2,617,552	1,031,177	1,031,177	-	-
235	DRUG REHABILITATION FUND	85,526	51,532	51,532	37,800	28,250
240	JUVENILE SUPERVISION FUND	900	7,078	7,078	6,002	6,001
275	HOTEL/MOTEL FUND	99,184	109,742	109,742	108,000	109,000
276	JAIL COMMISSARY FUND	125,000	-	-	130,000	130,000
322	SPLOST VI CAPITAL PROJECTS FUND	89	-	-	-	-
323	SPLOST VII CAPITAL PROJECTS FUND	4,501,767	5,864,351	5,864,351	5,875,100	180,000
324	SPLOST VIII CAPITAL PROJECTS FUND	-	-	-	-	6,180,000
350	CAPITAL PROJECTS FUND	552,258	1,355,412	1,355,412	250	500
540	SOLID WASTE ENTERPRISE FUND	474,192	467,905	467,905	705,262	633,254
550	EMERGENCY COMMUNICATIONS FUND	1,146,619	1,332,514	1,332,514	1,254,177	1,311,329
750	RESTRICTED REVENUE FUND	480,752	1,247,665	1,247,665	557,148	805,509
	TOTAL REVENUES	**$ 32,910,362**	**$ 34,283,736**	**$ 35,723,298**	**$ 32,152,734**	**$ 34,237,241**
	PRIOR YEAR FUND BALANCE	*12,681,580*	*10,951,353*	*10,496,492*	*9,470,400*	*20,896,747*
	TOTAL AVAILABLE FUNDS	45,591,942	45,235,089	46,219,790	41,623,134	**$ 55,133,988**

DOLLAR INCREASE / (DECREASE) OF BUDGET	13,510,854
PERCENTAGE INCREASE / (DECREASE) OF BUDGET	32.46%

STEPHENS COUNTY, GEORGIA
GOVERNMENT WIDE EXPENDITURE SUMMARY
FY 2027 BUDGET

	FUND EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	ADOPTED FY 2026 TO FY 2027
100	GENERAL FUND	$ 20,635,054	$ 21,446,763	$ 23,203,112	$ 24,669,218	6.32%
210	SHERIFF STATE FORFEITURE FUND	98,815	95,815	19,912	20,911	5.02%
213	OPIOID FUND	-	241,816	393,019	379,494	-3.44%
230	JAIL FUND	62,237	57,940	69,324	73,027	5.34%
231	AMERICAN RESCUE FUND	1,256,281	592,108	-	-	0.00%
235	DRUG REHABILITATION FUND	555,414	545,660	498,566	420,706	-15.62%
240	JUVENILE SUPERVISION FUND	5,168	6,925	18,227	25,394	39.32%
275	HOTEL/MOTEL TAX FUND	74,000	108,000	108,000	109,000	0.93%
276	JAIL COMMISSARY FUND	130,000	130,000	130,000	130,000	0.00%
322	SPLOST VI CAPITAL PROJECTS FUND	124,517	-	-	-	0.00%
323	SPLOST VII CAPITAL PROJECTS FUND	14,003,060	13,566,980	11,629,843	5,683,053	-51.13%
324	SPLOST VIII CAPITAL PROJECTS FUND	-	-	-	18,180,000	0.00%
340	ONE GEORGIA GRANT FUND	188	-	-	-	0.00%
350	CAPITAL PROJECTS FUND	512,729	961,344	1,090,631	1,316,763	20.73%
540	SOLID WASTE ENTERPRISE FUND	639,440	696,974	705,262	633,254	-10.21%
550	EMERGENCY COMMUNICATIONS FUND	1,190,358	1,105,875	1,254,177	1,311,329	4.56%
750	RESTRICITED REVENUES FUND	4,043,347	1,106,020	2,393,053	2,181,839	-8.83%
	TOTAL EXPENDITURES	**$ 43,330,608**	**$ 40,662,220**	**$ 41,513,126**	**$ 55,133,988**	**32.81%**

DOLLAR INCREASE / (DECREASE) OF BUDGET EASE) OF BUDGET	13,620,862
PERCENTAGE INCREASE / DECREASE OF BUDGET REASE OF BUDGET	32.81%


STEPHENS COUNTY
1905
GEORGIA

STEPHENS COUNTY GENERAL FUND
FY 2027 REVENUE BUDGET
FUND 100

REVENUE ACCOUNT	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
REAL PROPERTY - CURRENT YR	311100	$ 7,904,888	$ 6,854,622	$ 7,328,078	$ 7,643,100
REAL PROPERY CY - SOLID WASTE	311101	-	515,928	518,227	505,000
REAL PROPERY CY - EMS	311102	-	1,460,759	1,388,458	1,448,000
REAL PROPERY CY - FIRE SERVICES	311103	-	484,848	498,672	700,362
PUBLIC UTILITY - CURRENT YR	311110	471,300	339,256	359,432	350,000
PUBLIC UTILITY CY - SOLID WASTE	311111	-	26,032	26,378	18,200
PUBLIC UTILITY CY - EMS	311112	-	73,706	70,673	63,200
PUBLIC UTILITY CY - FIRE SERVICES	311113	-	24,464	25,383	36,000
TIMBER TAX CURRENT YEAR	311120	5,606	2,221	4,000	2,000
TIMBER TAX - SOLID WASTE	311121	-	-	-	150
TIMBER TAX - EMS	311122	-	-	-	500
TIMBER TAX - FIRE SERVICES	311123	-	-	-	150
FICA REIMBURSEMENT	311190	-	-	-	12,000
REAL PROPERTY - PRIOR YEAR	311200	8,054	17,379	12,000	10,000
REAL PROPERY PY - SOLID WASTE	311201	-	-	-	500
REAL PROPERY PY - EMS	311202	-	-	-	1,000
REAL PROPERY PY - FIRE SERVICES	311203	-	-	-	1,000
PERSONAL PROP - CURRENT YR	311300	1,734,882	1,324,820	1,418,651	1,328,000
PERSONAL PROP - CY SOLID WASTE	311301	-	100,469	99,892	96,000
PERSONAL PROP - CY EMS	311302	-	284,459	267,635	240,500
PERSONAL PROP- CY FIRE SERVICE	311303	-	94,416	96,122	135,500
MOTOR VEHICLE TAX - CURRENT YR	311310	147,878	121,207	111,894	110,000
MOTOR VEHICLE TAX - CY SOLID WAS	311311	-	3,669	7,902	5,500
MOTOR VEHICLE TAX - CY EMS	311312	-	10,389	21,172	19,000
MOTOR VEHICLE TAX - CY FIRE SERV	311313	-	3,448	7,604	10,800
MOTOR VEHICLE - TAVT	311315	1,408,657	1,419,221	1,360,000	1,300,000
MOBILE HOME TAX - CURRENT YR	311320	146,887	104,541	111,894	110,000
MOBILE HOME TAX - CY SOLID WASTI	311321	-	8,300	7,791	8,000
MOBILE HOME TAX - CY EMS	311322	-	23,501	20,874	18,600
MOBILE HOME TAX - CY FIRE SERVIC	311323	-	7,800	7,497	10,400
INTANGIBLE	311340	188,028	281,027	195,000	225,000
INTANGIBLE - SOLID WASTE	311341	-	-	-	4,800
INTANGIBLE - EMS	311342	-	-	-	15,000
INTANGIBLE - FIRE SERVICES	311343	-	-	-	8,500
RAILROAD EQUIPMENT TAX	311350	34,110	-	35,000	37,000
HEAVY EQUIPMENT	311390	2,304	2,161	1,500	500
PERSONAL PROPERTY - PRIOR YR	311400	10,267	1,195	4,000	2,000
REAL ESTATE TRANSFER	311600	88,245	104,080	92,000	105,000
REAL ESTATE TRANS - SOLID WASTE	311601	-	-	-	1,000
REAL ESTATE TRANS - EMS	311602	-	-	-	1,000
REAL ESTATE TRANS - FIRE SERVICE	311603	-	-	-	4,500
CABLE FRANCHISE FEE	311750	17,619	15,544	16,000	14,100
LOCAL OPTION SALES TAX	313100	3,540,644	3,708,253	3,687,761	3,851,027
BEER TAXES	314200	60,020	57,331	60,000	65,000
WINE AND WHISKEY TAXES	314210	4,876	4,924	4,800	4,500
FINANCIAL INSTITUTION TAX	316300	41,951	50,686	50,000	50,000
REAL PROPERTY P & I	319110	24,430	23,623	19,000	21,000
PERSONAL PROPERTY P & I	319120	17,714	19,268	13,000	12,000
FIFA	319500	15,030	12,050	15,000	12,000
OTHER	319900	1,200	2,091	-	500
ALCOHOLIC BEVERAGE LICENSE	321100	15,800	14,000	15,000	14,000
LAND USE FEES	321120	1,500	3,000	2,000	1,500
BUILDING PERMITS	322100	138,381	193,162	180,000	116,000
SPECIAL EVENT PERMIT	322110	-	175	-	200
SIGN PERMIT FEES	322230	809	647	750	800
MARRIAGE LICENSES	322400	20,597	19,184	18,000	22,000
LATE TAG PENALTY	324300	27,049	34,427	25,000	27,000
SSA INMATE INCENTIVE PAY	331110	800	1,000	500	500
STATE GOVT DIRECT-OPERATING	334110	683,309	900	400,000	400,000
TASK FORCE OT GRANT	334120	-	20,867	40,000	40,000

STEPHENS COUNTY GENERAL FUND
FY 2027 REVENUE BUDGET
FUND 100

REVENUE ACCOUNT	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
HOMEOWNERS TAX RELIEF GRANT	335100	1,082,048	-	-	-
FLPA	335200	1,890	4,575	4,000	2,000
DEVELOP AUTH LIEU OF TAX	338000	57,168	65,335	65,000	110,000
US TREASURTY-FOREST LAND	338100	89,593	80,520	88,000	92,000
PROBATE JUDGE RECEIPTS	341100	54,601	56,246	56,000	62,000
CLERK OF COURT RECEIPTS	341110	149,281	131,383	130,000	130,000
MAGISTRATE COURT RECEIPTS	341120	116,148	127,088	115,000	145,000
SHERIFF'S OFFICE RECEIPTS	341130	36,322	53,750	40,000	50,000
SPEED CAMERA RECEIPTS	341131	-	29,380	25,000	15,000
SENIOR CITIZENS RECEIPTS	341140	21,426	20,348	20,000	20,000
PROBATION RECEIPTS	341150	370	20,990	1,000	1,000
OTHER RECEIPTS	341190	26,135	18,591	10,000	5,000
MOTOR VEHICLE TAG COMMISS	341600	44,411	44,874	45,000	45,000
ELECTION QUALIFYING FEE	341910	12,758	-	1,080	-
COMMISSIONS ON TAX COLLEC	341940	316,302	343,023	350,000	400,000
VICTIMS ASSISTANCE PROGRAM	341970	85,108	26,651	20,000	25,000
INMATE MEDICAL FEES	342320	1,550	350	1,500	100
PRISONER UPKEEP REIMBURSE	342330	-	7,170	-	5,000
GEMA ANNUAL PAYMENT	342900	19,246	19,184	17,000	19,000
ROAD IMPROVEMENTS - CITIES	343100	200,782	1,136,814	-	65,000
ANIMAL CONTROL	346110	30,084	29,284	28,000	24,000
ACTIVITY/FACIL RENT-REC	347200	28,043	21,755	18,000	20,000
RECREATION-ATHLETIC FEES	347501	102,615	90,825	98,000	105,000
RECREATION-PROGRAM FEES	347502	9,017	10,970	10,000	12,000
REC-SPECIAL EVENTS	347700	11,409	10,880	10,000	11,000
RECREATION CONCESSIONS	347900	32,628	46,966	30,000	35,000
BAD CHECK FEES	349300	600	450	500	510
F/F-SUPERIOR COURT	351110	66,124	82,157	85,000	88,000
F/F-STATE COURT	351120	419,528	418,450	415,000	480,000
BOND FEES SHERIFF	351220	11,490	18,172	10,000	12,000
INTEREST EARNED	361000	33,803	88,044	43,000	40,000
INTEREST EARNED MONEY MKT	361001	331,239	682,876	300,000	400,000
REALZD GAIN/LOSS ON INV	362000	94,100	80,111	50,000	80,000
UNREALZD GAIN/LOSS ON INV	363000	90,186	137,780	50,000	85,000
WELLNESS CONTRIBUTION	371000	-	-	20,000	-
RENTS & ROYALTIES	381000	6,600	6,600	6,600	-
TELEPHONE COMMISSIONS	382000	70,678	77,203	75,000	20,000
INSURANCE CLAIM REIMBURSEMENT	383000	24,644	27,217	-	-
SRO REIMBURSEMENT	383020	333,187	369,036	370,000	410,000
SHERIFF REIMBURSEMENT	383030	-	-	-	1,000
FUEL REIMBURSEMENT	384000	6,427	6,084	6,000	6,000
ELECTION REIMBURSEMENT	384500	33,197	-	-	-
JURY PAY REIMBURSEMENT	385000	35	25	-	25
UTILITIES REIMBURSEMENT	386000	-	9,853	-	26,000
MISCELLANEOUS REVENUES	389000	28,459	10,381	7,500	5,000
PRIOR YEAR FUND BALANCE	389002	-	-	-	-
DISPOSAL REIMBURSEMENT	389005	-	300	-	-
INSURANCE PREMIUM TAX	389020	1,405,270	1,490,601	1,495,000	1,650,294
TRANSFER FROM HOTEL/MOTEL	391001	27,436	39,706	32,400	32,400
TRANSFER FROM CAPITAL PROJECTS	391003	-	100,000	-	-
TRANSFER IN FROM SPLOST VI FB	391004	77,401	-	-	-
SALE OF GEN FIXED ASSETS	392100	118,113	20,801	20,000	20,000
SALE OF PROPERTY	392200	28,000	-	500,000	675,000
OTHER FINANCING SOURCES	393500	-	-	-	-
TOTAL GENERAL FUND REVENUES		**$22,498,287**	**$23,937,849**	**$ 23,313,120**	**$ 24,669,218**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 1,356,098
PERCENTAGE INCREASE / DECREASE OF BUDGET	5.82%

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2026 ADOPTED TO 2027 ADOPTED BUDGET

REVENUES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	ADOPTED FY 2026 TO FY 2027
TOTAL GENERAL FUND REVENUE	**$ 22,498,287**	**$ 23,937,849**	**$ 23,313,120**	**$ 24,669,218**	**5.82%**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET		ADOPTED FY 2026 TO FY 2027
10000 GENERAL GOVERNMENT	$ 3,178,046	$ 4,890,737	$ 4,061,213	$ 4,591,507		13.06%
11100 GOVERNING BODY	221,782	188,862	190,528	206,638		8.46%
13200 CHIEF EXECUTIVE	250,706	227,819	273,138	198,308		-27.40%
13300 CLERK ADMINISTRATION	92,914	91,385	114,631	112,762		-1.63%
14000 ELECTIONS	316,602	241,264	253,652	258,939		2.08%
15100 FINANCE	260,825	272,210	266,358	281,978		5.86%
15350 DATA PROCESSING	87,177	117,558	151,000	331,520		119.55%
15400 HUMAN RESOURCES	99,577	112,394	158,854	134,730		-15.19%
15450 TAX COMMISSIONER	475,131	468,027	524,818	566,534		7.95%
15500 TAX ASSESSOR	516,942	388,801	480,986	521,758		8.48%
15650 BUILDINGS & GROUNDS	419,835	502,460	536,125	549,998		2.59%
21000 CLERK OF COURT	718,022	721,175	700,395	733,817		4.77%
21500 SUPERIOR COURT	181,818	159,897	188,731	172,602		-8.55%
22000 DISTRICT ATTORNEY	260,354	233,735	381,416	349,698		-8.32%
23000 STATE COURT	221,302	201,129	202,337	222,928		10.18%
24000 MAGISTRATE COURT	91,239	86,326	87,637	89,955		2.65%
24500 PROBATE COURT	327,980	284,093	280,346	314,796		12.29%
26000 JUVENILE COURT	134,302	161,480	181,422	191,215		5.40%
28000 INDIGENT DEFENSE	336,505	293,889	293,756	299,019		1.79%
33000 SHERIFF	3,839,291	3,827,734	3,768,065	3,953,264		4.91%
33260 JAIL	2,514,551	2,314,116	2,551,474	2,662,857		4.37%
34500 PROBATION	1,497	1,497	1,650	1,550		-6.06%
35700 RURAL FIRE PROTECTION	473,645	566,196	669,182	893,062		33.46%
37000 CORONER	60,307	52,308	59,355	61,928		4.33%
39000 AIRPORT AUTHORITY	36,875	10,000	20,500	45,975		124.27%
39200 EMA	190,610	133,929	148,646	159,874		7.55%
42000 PUBLIC WORKS	1,576,234	2,006,586	1,679,913	1,705,782		1.54%
49000 MAINTENANCE AND SHOP	63,096	150,816	178,781	193,751		8.37%
49500 WELFARE PROGRAMS	29,930	29,543	36,000	33,000		-8.33%
51000 SENIOR CENTER	323,039	305,088	313,245	324,674		3.65%
51600 HEALTH & HUMAN SERVICES	1,586,379	2,349,250	2,511,915	2,512,429		0.02%
61100 RECREATION	571,876	607,822	603,556	624,917		3.54%
65100 TOCCOA-STEPHENS CO LIBRARY	285,600	285,600	290,600	290,600		0.00%
72200 BUILDING INSPECTION	109,169	109,169	-	-	*	0.00%
74100 PLANNING & ZONING	7,314	11,986	177,309	177,350		0.02%
74500 CODE ENFORCEMENT	187,533	152,461	187,142	168,955		-9.72%
75100 COUNTY AGENT	77,932	36,695	81,594	75,700		-7.22%
75200 ECONOMIC DEVELOPMENT	260,450	249,000	264,000	264,000		0.00%
90000 ENTITY ALLOCATIONS	248,668	216,075	442,850	390,850		-11.74%
TOTAL EXPENDITURES	**$ 20,635,054**	**$ 23,059,113**	**$ 23,313,120**	**$ 24,669,218**		**5.82%**
GENERAL FUND REVENUES OVER EXPENDITURES	**$ 1,863,233**	**$ 878,736**	**$ -**	**$ -**		

*Dept. Combined

STEPHENS COUNTY, GEORGIA
EXPENDITURE BY DEPARTMENT OF TOTAL FUND
FY 2027 BUDGET

GENERAL FUND DEPARTMENT EXPENDITURES	FY 2027 ADOPTED BUDGET	OF TOTAL
10000 GENERAL GOVERNMENT	$ 4,591,507	18.61%
33000 SHERIFF	3,953,264	16.03%
33260 JAIL	2,662,857	10.79%
51600 HEALTH & HUMAN SERVICES	2,512,429	10.18%
42000 PUBLIC WORKS	1,705,782	6.91%
35700 RURAL FIRE PROTECTION	893,062	3.62%
21000 CLERK OF COURT	733,817	2.97%
61100 RECREATION	624,917	2.53%
15450 TAX COMMISSIONER	566,534	2.30%
15650 BUILDINGS & GROUNDS	549,998	2.23%
15500 TAX ASSESSOR	521,758	2.12%
90000 ENTITY ALLOCATIONS	390,850	1.58%
22000 DISTRICT ATTORNEY	349,698	1.42%
15350 DATA PROCESSING	331,520	1.34%
51000 SENIOR CENTER	324,674	1.32%
24500 PROBATE COURT	314,796	1.28%
28000 INDIGENT DEFENSE	299,019	1.21%
65100 TOCCOA-STEPHENS CO LIBRARY	290,600	1.18%
15100 FINANCE	281,978	1.14%
75200 ECONOMIC DEVELOPMENT	264,000	1.07%
14000 ELECTIONS	258,939	1.05%
23000 STATE COURT	222,928	0.90%
11100 GOVERNING BODY	206,638	0.84%
13200 CHIEF EXECUTIVE	198,308	0.80%
49000 MAINTENANCE AND SHOP	193,751	0.79%
26000 JUVENILE COURT	191,215	0.78%
74100 PLANNING & ZONING	177,350	0.72%
21500 SUPERIOR COURT	172,602	0.70%
74500 CODE ENFORCEMENT	168,955	0.68%
39200 EMA	159,874	0.65%
15400 HUMAN RESOURCES	134,730	0.55%
13300 CLERK ADMINISTRATION	112,762	0.46%
24000 MAGISTRATE COURT	89,955	0.36%
75100 COUNTY AGENT	75,700	0.31%
37000 CORONER	61,928	0.25%
39000 AIRPORT AUTHORITY	45,975	0.19%
49500 WELFARE PROGRAMS	33,000	0.13%
34500 PROBATION	1,550	0.01%
	$ 24,669,218	**100%**

10000 GENERAL GOVERNMENT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
GROUP HEALTH/LIFE INSURANCE & LTD	512100	$ 1,025	$ 1,665,453	$ 1,761,885	$ 2,041,343
GROUP PTSD INSURANCE	512110	-	8,947	27,000	15,000
RETIREMENT CONTRIBUTIONS	512400	(31,628)	(1,679)	-	27,000
VACATION BUY-BACK	512500	-	-	150,000	100,000
WORKER'S COMPENSATION	512700	174,281	234,251	235,000	220,000
PROFESSIONAL SERVICES	521200	41,800	53,952	60,000	60,000
LEGAL FEES	521210	-	-	-	95,000
REPAIR & MAINT-VEHICLE	522010	1,076	84	250	250
REPAIR & MAINT-BLDG & EQUIP	522200	8,972	10,328	10,000	10,000
RENTAL OF EQUIP & VEHICLES	522320	810	638	750	1,000
PROPERTY, LIABILITY & FIDELITY INS	523100	360,846	393,380	425,669	462,681
COMMUNICATIONS	523200	54,321	53,181	56,000	50,000
POSTAGE	523210	1,102	364	2,000	1,000
DUES & FEES	523600	29,046	30,767	25,000	25,000
EDUCATION ASSITANCE	523710	-	-	-	30,000
GENERAL SUPPLIES & MATERIAL	531100	-	1,368	750	1,750
OFFICE SUPPLIES	531110	2,019	6,134	8,000	7,000
GASOLINE	531270	6,363	6,084	6,200	6,000
INDIRECT COSTS ALLOCATIONS	551000	(12,971)	(13,437)	(13,000)	(14,000)
PAYMENT TO OTHER AGENCIES	572001	23,152	27,485	-	14,000
TRANSFERS TO SOLID WASTE 540	611000	457,805	663,437	552,102	632,704
TRANSFERS TO EMERGENCY COMM 550	611001	825,801	700,000	753,607	805,779
TRANSFERS TO CAPITAL PROJECTS 350	611002	1,234,226	1,050,000	-	-
TOTAL 10000 GENERAL ADMINISTRATION		**$ 3,178,046**	**$ 4,890,737**	**$ 4,061,213**	**$ 4,591,507**

DOLLAR INCREASE / (DECREASE) OF BUDGET	530,294
PERCENTAGE INCREASE / DECREASE OF BUDGET	13.06%

11100 GOVERNING BODY

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 113,411	$ 124,998	$ 123,635	$ 125,827
GROUP HEALTH/LIFE INSURANCE	512100	47,611	-	-	-
SOCIAL SECURITY (FICA)	512200	6,393	7,107	7,665	7,801
MEDICARE	512300	1,495	1,662	1,793	1,824
RETIREMENT CONTRIBUTIONS	512400	1,658	1,787	1,735	1,735
PROFESSIONAL SERVICES	521200	3,861	2,865	-	-
COMMUNICATIONS	523200	1,450	2,025	2,000	2,200
POSTAGE	523210	7	-	-	-
PRINTING AND BINDING	523400	61	-	200	200
TRAVEL	523500	13,609	19,302	17,000	19,000
DUES & FEES	523600	6,951	6,198	7,500	7,500
EDUCATION & TRAINING	523700	5,613	8,435	10,000	10,500
GENERAL SUPPLIES & MATERIAL	531100	19,487	14,245	12,000	12,000
OFFICE SUPPLIES	531110	-	-	-	-
POLAR EXPRESS SUPPLIES	531115	-	-	7,000	3,000
GASOLINE	531270	175	237	-	50
SMALL EQUIPMENT	531600	-	-	-	15,000
TOTAL 11100 GOVERNING BODY		$ 221,782	$ 188,862	$ 190,528	$ 206,638

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 16,110
PERCENTAGE INCREASE / DECREASE OF BUDGET	8.46%

13200 CHIEF EXECUTIVE (ADMIN)

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 128,751	$ 136,340	$ 155,050	$ 159,702
GROUP HEALTH/LIFE INSURANCE	512100	22,855	-	-	-
SOCIAL SECURITY (FICA)	512200	7,253	7,696	9,613	9,901
MEDICARE	512300	1,696	1,800	2,248	2,316
RETIREMENT CONTRIBUTIONS	512400	4,374	4,768	5,427	5,590
LEGAL FEES	521210	75,031	67,957	80,000	-
TECHNICAL SERVICES	521300	-	40	-	-
REPAIR & MAINT - VEHICLE	522010	1,225	105	1,000	1,000
REPAIR & MAINT - BLDG & EQUIP	522200	-	-	500	500
COMMUNICATIONS	523200	559	527	600	600
POSTAGE	523210	-	-	-	-
ADVERTISING	523300	-	-	-	-
TRAVEL	523500	3,234	1,717	7,000	7,000
DUES & FEES	523600	1,959	3,097	3,300	3,300
EDUCATION & TRAINING	523700	2,245	975	4,000	4,000
GENERAL SUPPLIES	531100	596	1,265	1,200	1,200
OFFICE SUPPLIES	531110	271	35	-	-
GASOLINE	531270	594	523	600	1,000
BOOKS & PERIODICALS	531400	63	45	100	100
SMALL EQUIPMENT	531600	-	429	2,000	1,600
UNIFORMS	531730	-	500	500	500
TOTAL 13200 CHIEF EXECUTIVE (ADMIN)		$ 250,706	$ 227,819	$ 273,138	$ 198,308

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (74,830)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-27.40%

13300 CLERK-ADMINISTRATION

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 55,701	$ 57,738	$ 63,926	$ 65,844
GROUP HEALTH/LIFE INSURANCE	512100	81	-	-	-
SOCIAL SECURITY (FICA)	512200	3,379	3,519	3,963	4,082
MEDICARE	512300	790	823	927	955
RETIREMENT CONTRIBUTIONS	512400	1,902	2,011	2,237	2,305
PROFESSIONAL SERVICES	521200	3,557	2,099	7,000	5,000
LEGAL FEES	521210	1,565	1,346	3,000	-
TECHNICAL SERVICES	521300	4,523	8,883	9,000	9,000
REPAIR & MAINT - BLDG & EQUIP	522200	5,258	2,397	2,880	2,880
COMMUNICATIONS	523200	460	551	552	552
POSTAGE	523210	53	76	100	100
ADVERTISING	523300	1,973	2,042	4,500	4,000
TRAVEL	523500	2,464	3,271	4,000	4,500
DUES & FEES	523600	5,204	309	7,500	8,000
EDUCATION & TRAINING	523700	2,925	2,361	3,000	4,000
GENERAL SUPPLIES & MATERIAL	531100	521	1,065	1,000	500
OFFICE SUPPLIES	531110	1,976	-	-	-
BOOKS & PERIODICALS	531400	45	45	45	45
SMALL EQUIPMENT	531600	-	412	500	500
UNIFORMS	531730	537	2,435	500	500
TOTAL 13300 CLERK-ADMINISTRATION		$ 92,914	$ 91,385	$ 114,631	$ 112,762

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (1,869)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-1.63%

14000 ELECTIONS

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 117,850	$ 116,184	$ 110,000	$ 115,360
SALARIES-TEMP EMPLOYEES	511200	93,868	52,468	62,711	69,000
SALARIES & WAGES-OVERTIME	511300	291	121	500	500
GROUP HEALTH/LIFE INSURANCE	512100	21,711	-	-	-
SOCIAL SECURITY (FICA)	512200	12,858	10,353	10,739	11,461
MEDICARE	512300	2,987	2,421	2,512	2,680
RETIREMENT CONTRIBUTIONS	512400	1,736	1,902	3,850	4,038
PROFESSIONAL SERVICES	521200	224	170	500	500
LEGAL FEES	521210	1,310	2,938	3,000	-
TECHNICAL SERVICES	521300	2,196	2,059	2,500	2,500
REPAIR & MAINT-BLDG & EQUIP	522200	865	1,648	2,000	1,500
RENTAL OF EQUIP & VEHICLES	522320	2,772	300	2,750	1,500
COMMUNICATIONS	523200	2,679	3,196	3,000	3,000
POSTAGE	523210	6,288	7,453	6,500	6,000
ADVERTISING	523300	4,998	6,191	5,000	5,000
PRINTING & BINDING	523400	1,740	3,628	2,500	2,500
TRAVEL	523500	4,343	1,509	5,000	4,000
DUES & FEES	523600	3,824	120	350	1,200
EDUCATION & TRAINING	523700	3,438	-	4,500	4,500
LICENSES	523800	6,300	7,420	7,500	7,500
CONTRACT LABOR	523850	2,900	3,000	2,500	2,500
GENERAL SUPPLIES & MATERIAL	531100	8,003	7,645	5,000	5,300
OFFICE SUPPLIES	531110	6,666	6,890	6,500	6,700
CITY ELECTION SUPPLIES	531120	2,754	-	-	-
GASOLINE	531270	40	107	200	200
BOOKS AND PERIODICALS	531400	-	45	100	100
SMALL EQUIPMENT	531600	3,960	3,495	3,540	1,000
UNIFORM	531730	-	-	400	400
TOTAL 14000 REGISTRAR		$ 316,602	$ 241,264	$ 253,652	$ 258,939

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 5,288
PERCENTAGE INCREASE / DECREASE OF BUDGET	2.08%

15100 FINANCE

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 204,434	$ 225,784	$ 217,128	$ 236,004
GROUP HEALTH/LIFE INSURANCE	512100	12,742	-	-	-
SOCIAL SECURITY (FICA)	512200	12,037	13,910	13,462	14,632
MEDICARE	512300	2,815	3,253	3,148	3,422
RETIREMENT CONTRIBUTIONS	512400	7,179	7,130	7,599	8,020
PROFESSIONAL SERVICES	521200	-	833	1,500	850
LEGAL FEES	521210	30	-	-	-
TECHNICAL SERVICES	521300	5,898	302	1,000	-
REPAIR & MAINT-BLDG & EQUIP	522200	94	5,872	1,500	1,000
COMMUNICATIONS	523200	1,963	-	600	600
POSTAGE	523210	-	2,422	2,500	1,850
ADVERTISING	523300	4,015	204	200	200
TRAVEL	523500	91	4,635	5,500	5,000
DUES & FEES	523600	3,860	557	500	500
EDUCATION & TRAINING	523700	461	4,299	6,820	8,000
GENERAL SUPPLIES & MATERIAL	531100	5,149	370	2,000	1,000
OFFICE SUPPLIES	531110	-	874	-	-
SMALL EQUIPMENT	531600	56	26	2,000	-
UNIFORMS	531730	-	1,739	900	900
TOTAL 15100 FINANCE		$ 260,825	$ 272,210	$ 266,358	$ 281,978
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ 15,620
			PERCENTAGE INCREASE / DECREASE OF BUDGET		5.86%

15350 DATA PROCESSING/MIS

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
TECHNICAL SERVICES	521300	$ 36,155	$ 32,286	$ 33,000	$ 33,000
REPAIR & MAINT-BUILDING & EQUIP	522200	51,022	85,272	118,000	248,600
REPAIR & MAINT- EQUIPJAIL	522500	-	-	-	49,920
TOTAL 15350 DATA PROCESSING/MIS		$ 87,177	$ 117,558	$ 151,000	$ 331,520
				DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 180,520
				PERCENTAGE INCREASE / DECREASE OF BUDGET	119.55%

15400 HUMAN RESOURCES

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 48,955	$ 59,804	$ 64,020	$ 60,000
GROUP HEALTH/LIFE INSURANCE	512100	7,540	-	-	-
SOCIAL SECURITY (FICA)	512200	2,981	3,622	3,969	3,720
MEDICARE	512300	697	847	928	870
RETIREMENT CONTRIBUTIONS	512400	70	765	2,241	2,100
EMPLOYEE PROGRAMS	512900	-	-	63,000	50,000
PROFESSIONAL SERVICES	521200	125	-	-	1,000
LEGAL FEES	521210	1,590	3,283	4,000	-
TECHNICAL SERVICES	521300	1,860	1,895	5,000	3,700
REPAIR & MAINT-BLDG & EQUIP	522200	4,428	3,876	500	500
COMMUNICATIONS	523200	-	391	550	540
POSTAGE	523210	75	219	600	500
ADVERTISING	523300	1,170	349	2,500	1,000
TRAVEL	523500	1,764	955	600	1,000
DUES & FEES	523600	1,664	550	1,035	1,000
EDUCATION & TRAINING	523700	1,194	1,161	2,000	2,000
GENERAL SUPPLIES & MATERIAL	531100	20,921	34,677	6,000	5,000
OFFICE SUPPLIES	531110	2,176	-	-	1,000
SMALL EQUIPMENT	531600	2,367	-	1,911	500
UNIFORMS	531730	-	-	-	300
TOTAL 15400 HUMAN RESOURCES		$ 99,577	$ 112,394	$ 158,854	$ 134,730
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ (24,124)
			PERCENTAGE INCREASE / DECREASE OF BUDGET		-15.19%

15450 TAX COMMISSIONER

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 306,201	$ 321,657	$ 373,184	$ 407,252
SALARIES & WAGES-OVERTIME	511300	8,338	10,000	7,500	7,500
GROUP HEALTH/LIFE INSURANCE	512100	17,412	-	-	-
SOCIAL SECURITY (FICA)	512200	18,986	20,563	23,602	25,715
MEDICARE	512300	4,440	4,809	5,520	6,014
RETIREMENT CONTRIBUTIONS	512400	9,843	9,699	13,061	14,254
LEGAL FEES	521210	-	2,500	2,500	2,500
TECHNICAL SERVICES	521300	50	-	-	-
DISPOSAL	522110	345	450	450	450
REPAIR & MAINT-BLDG & EQUIP	522200	24,239	27,500	31,150	35,000
RENTAL OF EQUIPMENT & VEHICLE	522320	120	150	150	150
COMMUNICATIONS	523200	12,106	13,000	13,000	13,000
POSTAGE	523210	20,502	25,000	22,000	22,000
ADVERTISING	523300	3,795	5,000	5,000	5,000
PRINTING AND BINDING	523400	8,461	9,500	9,500	9,500
TRAVEL	523500	2,065	3,000	3,000	3,000
DUES & FEES	523600	500	700	700	700
EDUCATION & TRAINING	523700	940	2,800	2,800	2,800
GENERAL SUPPLIES & MATERIAL	531100	3,180	3,500	3,500	3,500
OFFICE SUPPLIES	531110	5,225	5,700	5,700	5,700
PERIODICALS	531400	1,199	1,000	1,000	1,000
SMALL EQUIPMENT	531600	27,185	1,500	1,500	1,500
TOTAL 15450 TAX COMMISSIONER		$ 475,131	$ 468,027	$ 524,818	$ 566,534

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 41,716
PERCENTAGE INCREASE / DECREASE OF BUDGET	7.95%

15500 TAX ASSESSOR

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 350,910	$ 287,598	$ 353,085	$ 390,494
GROUP HEALTH/LIFE INSURANCE	512100	61,794	-	-	-
SOCIAL SECURITY (FICA)	512200	19,683	15,851	21,891	24,211
MEDICARE	512300	4,603	3,707	5,120	5,662
RETIREMENT CONTRIBUTIONS	512400	10,889	7,254	9,013	10,379
LEGAL	521210	-	-	500	-
PROFESSIONAL SERVICES	521200	50	-	-	-
TECHNICAL SERVICES	521300	14,314	14,282	24,138	25,000
REPAIR & MAINTENANCE-VEHICLE	522010	372	-	750	750
DISPOSAL	522110	300	375	400	527
REPAIR & MAINT-BUILDING & EQUIP	522200	20,120	20,597	20,510	21,000
RENTAL OF EQUIPMENT & VEHICLES	522320	118	120	135	135
COMMUNICATIONS	523200	3,785	4,323	4,100	4,400
POSTAGE	523210	14,347	14,009	10,800	14,500
ADVERTISING	523300	1,066	2,228	-	-
PRINTING & BINDING	523400	1,104	1,976	3,900	4,000
TRAVEL	523500	743	3,061	6,200	6,200
DUES & FEES	523600	3,165	4,235	4,474	4,500
EDUCATION & TRAINING	523700	3,238	3,219	1,950	3,000
CONTRACT LABOR	523850	-	-	7,920	-
GENERAL SUPPLIES & MATERIAL	531100	350	1,099	1,100	1,500
OFFICE SUPPLIES	531110	1,305	1,383	1,200	1,500
GASOLINE	531270	967	375	1,500	1,500
BOOKS & PERIODICALS	531400	2,218	1,902	2,300	2,500
SMALL EQUIPMENT	531600	1,500	1,206	-	-
TOTAL 15500 TAX ASSESSOR		$ 516,942	$ 388,801	$ 480,986	$ 521,758
				DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 40,772
				PERCENTAGE INCREASE / DECREASE OF BUDGET	8.48%

15650 BUILDINGS & GROUNDS

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 70,279	$ 113,033	$ 118,376	$ 121,927
SALARIES & WAGES-OVERTIME	511300	21,615	3,400	3,000	3,000
GROUP HEALTH/LIFE INSURANCE	512100	14,815	-	-	-
SOCIAL SECURITY (FICA)	512200	5,029	6,067	7,339	7,559
MEDICARE	512300	1,176	1,419	1,716	1,768
RETIREMENT CONTRIBUTIONS	512400	2,518	2,227	4,143	2,393
PROFESSIONAL SERVICES	521200	2,250	625	3,000	3,000
TECHNICAL SERVICES	521300	15,373	-	1,500	-
REPAIR & MAINT-VEHICLE	522010	4,520	10,509	1,500	2,500
CLEANING SERVICES	522100	74,050	85,008	90,000	88,500
GARBAGE DISPOSAL	522110	2,320	2,223	3,000	3,000
REPAIR & MAINT - BUILDING & EQUIPMENT	522200	8,977	11,238	15,000	15,000
REPAIR & MAINT - HISTORIC COURTHOUSE	522201	12,691	23,696	15,000	19,000
REPAIR & MAINT - GOVERNMENT BUILDING	522202	29,936	58,750	50,000	55,000
REPAIR & MAINT - ANNEX BUILDING	522203	5,622	7,139	10,000	9,000
REPAIR & MAINT - HEALTH DEPT BUILDING	522204	4,247	12,550	10,500	10,000
REPAIR & MAINT - FARMER'S MARKET BLDG	522209	733	708	350	350
REPAIR & MAINT - OLD COMM BLDG	522210	77	85	150	150
REPAIR & MAINT - OLD DFACS BLDG	522212	963	634	10,000	10,000
REPAIR & MAINT - RECORD RETENTION	522213	-	-	250	250
REPAIR & MAINT - PUBLIC WORKS BLDG	522215	-	900	15,000	15,000
REPAIR & MAINT - E911 BLDG	522216	-	-	13,500	10,000
REPAIR & MAINT - HUMANE SHELTER	522217	-	-	-	1,000
COMMUNICATIONS	523200	922	1,239	1,200	1,200
ADVERTISING	523300	814	-	-	-
DUES & FEES	523600	75	173	200	200
GENERAL SUPPLIES	531100	709	992	1,200	1,200
OFFICE SUPPLIES	531110	469	290	600	-
CLEANING SUPPLIES	531120	7,373	5,156	10,000	9,000
WATER/SEWER	531210	5,409	11,935	12,000	12,000
NATURAL GAS	531220	6,359	6,362	9,000	9,000
ELECTRICITY	531230	115,852	131,444	120,000	130,000
GASOLINE	531270	4,218	4,291	5,000	5,000
SMALL EQUIPMENT	531600	214	-	3,000	3,000
UNIFORMS	531730	230	368	600	1,000
TOTAL 15650 GENERAL GOV BUILDINGS		$ 419,835	$ 502,460	$ 536,125	$ 549,998

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 13,873
PERCENTAGE INCREASE / DECREASE OF BUDGET	2.59%

21000 CLERK OF COURT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 461,664	$ 505,775	$ 527,430	$ 553,773
GROUP HEALTH/LIFE INSURANCE	512100	99,991	-	-	-
SOCIAL SECURITY (FICA)	512200	25,913	29,464	32,701	34,334
MEDICARE	512300	6,060	6,891	7,648	8,030
RETIREMENT CONTRIBUTIONS	512400	8,996	8,838	7,452	7,715
PROFESSIONAL SERVICES	521200	75	50	-	-
TECHNICAL SERVICES	521300	28,056	34,447	34,000	34,000
REAL ESTATE EVALUATION FEE	521330	1,399	1,750	2,000	2,000
DISPOSAL	522110	-	-	500	500
REPAIR & MAINT - BLDG & EQUIP	522200	32,167	30,439	31,000	31,000
RENTAL OF EQUIP & VEHICLES	522320	2,297	1,998	2,665	2,665
COMMUNICATIONS	523200	10,518	10,399	10,000	10,000
POSTAGE	523210	9,440	9,792	12,000	12,000
TRAVEL	523500	3,610	4,521	5,000	5,000
DUES & FEES	523600	2,103	1,835	3,000	3,000
EDUCATION & TRAINING	523700	2,086	1,490	2,500	2,500
GENERAL SUPPLIES & MATERIAL	531100	8,126	58,930	8,500	8,500
OFFICE SUPPLIES	531110	12,585	14,022	12,500	12,500
BOOKS & PERIODICALS	531400	480	535	1,500	1,500
SMALL EQUIPMENT	531600	2,456	-	-	4,800
TOTAL 21000 CLERK OF COURT		$ 718,022	$ 721,175	$ 700,395	$ 733,817
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ 33,423
			PERCENTAGE INCREASE / DECREASE OF BUDGET		4.77%

21500 SUPERIOR COURT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 42,778	$ 34,183	$ 36,661	$ -
SOCIAL SECURITY (FICA)	512200	2,652	2,120	2,272	-
MEDICARE (FICA)	512300	620	496	532	-
SUPERIOR COURT (HABERSHAM)	521201	78,186	76,785	74,991	97,677
TECHNICAL SERVICES	521300	1,275	1,287	2,500	2,500
COURT REPORTER FEES	521340	21,165	16,779	30,000	30,000
DISPOSAL	522110	450	-	-	-
REPAIR & MAINTENANCE - BLDG & EQUIP	522200	543	506	1,000	1,000
RENTAL OF EQUIPMENT & VEHICLES	522320	188	-	-	-
COMMUNICATIONS	523200	3,718	3,881	4,000	4,000
POSTAGE	523210	84	129	500	500
TRAVEL	523500	1,013	1,241	1,350	2,000
DUES & FEES	523600	1,066	590	1,250	1,250
JUROR FEES	523610	24,800	19,525	30,000	30,000
WITNESS FEES	523620	443	240	1,000	1,000
EDUCATION & TRAINING	523700	750	475	475	475
GENERAL SUPPLIES & MATERIAL	531100	812	699	1,000	1,000
OFFICE SUPPLIES	531110	1,273	856	1,200	1,200
SMALL EQUIPMENT	531600	-	104	-	-
TOTAL 21000 SUPERIOR COURT		$ 181,818	$ 159,897	$ 188,731	$ 172,602

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (16,129)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-8.55%

22000 DISTRICT ATTORNEY

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 119,772	$ 111,911	$ 285,495	$ 256,007
GROUP HEALTH/LIFE INSURANCE	512100	9,657	-	-	-
SOCIAL SECURITY (FICA)	512200	6,730	6,939	17,701	15,872
MEDICARE	512300	1,574	1,623	4,140	3,712
RETIREMENT CONTRIBUTIONS	512400	11,710	2,035	1,739	5,778
SPACR POSITION (HABERSHAM)	521201	90,393	80,088	33,891	31,378
REPAIR & MAINTENANCE-VEHICLE	522010	808	1,313	2,500	2,500
REPAIR & MAINT-BLDG & EQUIP	522200	45	-	250	250
PROPERTY,LIABILITY INSURANCE	523100	393	-	-	-
COMMUNICATIONS	523200	5,712	6,530	5,200	5,200
POSTAGE	523210	302	338	500	500
TRAVEL	523500	656	525	3,000	3,000
DUES & FEES	523600	2,825	309	2,500	2,500
WITNESS FEES	523620	98	-	4,000	2,000
EDUCATION & TRAINING	523700	2,025	1,375	3,000	3,000
LICENSES	523800	-	-	-	1,000
GENERAL SUPPLIES & MATERIAL	531100	1,820	914	1,000	1,000
OFFICE SUPPLIES	531110	2,522	4,754	5,000	4,500
AMMUNITION AND FIREARMS	531140	-	499	500	500
GASOLINE	531270	2,033	2,787	3,500	3,500
SMALL EQUIPMENT	531600	1,278	5,794	7,500	7,500
TOTAL 22000 DISTRICT ATTORNEY		$ 260,354	$ 233,735	$ 381,416	$ 349,698

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (31,718)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-8.32%

23000 STATE COURT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 72,334	$ 109,099	$ 127,636	$ 147,329
SALARIES & WAGES- PT	511200	-	-	6,000	6,000
GROUP HEALTH/LIFE INSURANCE	512100	38,091	-	-	-
SOCIAL SECURITY (FICA)	512200	3,458	5,329	7,913	9,506
MEDICARE	512300	809	1,246	1,851	2,223
RETIREMENT CONTRIBUTIONS	512400	-	359	1,037	1,069
PROFESSIONAL SERVICE	521200	13,750	9,480	-	-
LEGAL FEES	521210	40,360	40,445	40,000	40,000
TECHNICAL SERVICES	521300	36,045	23,404	9,000	9,000
COURT REPORTER FEES	521340	11,428	9,756	6,500	6,000
REPAIR & MAINTENANCE-BUILDING	522200	1,850	1,173	600	600
COMMUNICATIONS	523200	698	690	750	700
WITNESS FEES	523620	25	-	550	-
OFFICE SUPPLIES	531110	604	149	500	500
SMALL EQUIPMENT	531600	1,850	-	-	-
TOTAL 23000 STATE COURT		$ 221,302	$ 201,129	$ 202,337	$ 222,928

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 20,590
PERCENTAGE INCREASE / DECREASE OF BUDGET	10.18%

24000 MAGISTRATE COURT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 71,286	$ 74,392	$ 76,303	$ 78,593
GROUP HEALTH/LIFE INSURANCE	512100	11,069	-	-	-
SOCIAL SECURITY (FICA)	512200	4,197	4,492	4,731	4,873
MEDICARE	512300	982	1,050	1,106	1,140
RETIREMENT CONTRIBUTIONS	512400	1,633	1,739	1,797	1,850
REPAIR & MAINT- BLDG & EQUIP	522200	-	230	-	-
COMMUNICATIONS	523200	2,073	3,604	3,700	3,500
EDUCATION & TRAINING	523700	-	819	-	-
TOTAL 24000 MAGISTRATE COURT		$ 91,240	$ 86,326	$ 87,637	$ 89,955

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 2,318
PERCENTAGE INCREASE / DECREASE OF BUDGET	2.65%

24500 PROBATE COURT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 213,257	$ 228,830	$ 228,664	$ 233,035
SALARIES & WAGES-OVERTIME	511300	188	-	-	-
GROUP HEALTH/LIFE INSURANCE	512100	63,610	-	-	-
SOCIAL SECURITY (FICA)	512200	11,227	13,183	14,177	14,448
MEDICARE	512300	2,626	3,084	3,316	3,379
RETIREMENT CONTRIBUTIONS	512400	2,443	2,153	1,290	1,334
LEGAL FEES	521210	430	680	2,100	2,200
TECHNICAL SERVICES	521300	-	32	100	100
DISPOSAL	522110	475	-	500	500
REPAIR & MAINT - BLDG AND EQUIP	522200	17,380	10,591	5,000	38,600
COMMUNICATIONS	523200	3,378	3,398	3,800	2,200
POSTAGE	523210	1,513	1,655	2,500	2,500
TRAVEL	523500	3,243	4,492	6,000	6,000
DUES & FEES	523600	1,484	1,945	1,000	1,000
EDUCATION & TRAINING	523700	-	1,212	2,000	2,000
GENERAL SUPPLIES & MATERIAL	531100	1,549	3,535	2,400	2,500
OFFICE SUPPLIES	531110	3,102	4,450	3,500	3,500
BOOKS & PERIODICALS	531400	797	1,294	1,500	1,500
SMALL EQUIPMENT	531600	1,279	3,560	2,500	-
TOTAL 24500 PROBATE COURT		$ 327,980	$ 284,093	$ 280,346	$ 314,796
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ 34,450
			PERCENTAGE INCREASE / DECREASE OF BUDGET		12.29%

26000 JUVENILE COURT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PROFESSIONAL SERVICES	511200	$ -	$ 99	$ 500	$ -
JUVENILE COURT (HABERSHAM)	521201	54,476	79,457	72,562	83,215
LEGAL FEES	521210	77,185	75,842	105,000	105,000
TECHNICAL SERVICES	521300	212	5,553	2,500	2,500
COURT REPORTER FEES	521340	2,091	190	500	500
TELECOMMUNICATIONS	523200	339	339	360	-
TOTAL 26000 JUVENILE COURT		$ 134,302	$ 161,480	$ 181,422	$ 191,215

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 9,793
PERCENTAGE INCREASE / DECREASE OF BUDGET	5.40%

28000 INDIGENT DEFENSE

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PUBLIC DEFENDER (HABERSHAM)	521201	$ 336,505	$ 293,889	$ 293,756	$ 299,019
TOTAL 28000 INDIGENT DEFENSE		$ 336,505	$ 293,889	$ 293,756	$ 299,019

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 5,263
PERCENTAGE INCREASE / DECREASE OF BUDGET	1.79%

33000 SHERIFF

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 2,576,481	$ 2,988,211	$ 2,927,419	$ 3,105,831
SALARIES & WAGES - BAILIFFS	511101	3,104	1,500	2,000	2,000
SALARIES & WAGES-OVERTIME	511300	47,908	40,609	15,000	30,000
TASK FORCE OT	511325	-	23,285	40,000	40,000
GROUP HEALTH/LIFE INSURANCE	512100	436,360	-	-	-
SOCIAL SECURITY (FICA)	512200	153,121	181,057	182,554	194,546
MEDICARE	512300	35,811	42,344	42,694	45,499
RETIREMENT CONTRIBUTIONS	512400	47,840	60,808	69,638	74,749
POAB RETIREMENT DUES	512410	17,220	330	19,320	12,000
PROFESSIONAL SERVICES	521200	9,986	11,917	13,000	13,000
LEGAL FEES	521210	7,745	144	1,000	1,000
K-9 MAINTENANCE	521220	-	-	4,000	6,000
TECHNICAL SERVICES	521300	4,504	5,041	3,500	3,500
REPAIR & MAINT-VEHICLE	522010	111,578	118,049	100,000	90,000
REPAIR & MAINT - BLDG & EQUIP	522200	17,806	13,919	15,000	16,000
RENTAL OF EQUIP & VEHICLES	522320	830	623	-	2,600
COMMUNICATIONS	523200	46,987	41,010	35,000	32,000
POSTAGE	523210	598	373	1,500	1,000
ADVERTISING	523300	9,837	6,376	5,000	5,000
TRAVEL	523500	780	2,876	2,500	2,500
EXTRADITION TRAVEL	523550	3,467	1,749	2,000	2,000
DUES & FEES	523600	5,357	2,222	2,500	2,500
EDUCATION & TRAINING	523700	2,858	3,660	7,400	7,400
GENERAL SUPPLIES & MAT	531100	19,499	24,617	20,000	18,000
OFFICE SUPPLIES	531110	10,695	3,278	2,500	2,500
AMMUNITION & FIREARMS	531140	4,471	2,057	3,500	3,500
ELECTRICITY - CAMERAS	531230	363	1,056	1,200	300
GASOLINE	531270	161,084	154,475	160,000	150,000
BOOKS & PERIODICALS	531400	307	-	-	-
SMALL EQUIPMENT	531600	85,333	75,154	71,840	71,840
UNIFORMS	531730	17,361	20,993	18,000	18,000
TOTAL 33000 SHERIFF		$ 3,839,290	$ 3,827,734	$ 3,768,065	$ 3,953,264

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 185,199
PERCENTAGE INCREASE / DECREASE OF BUDGET	4.91%

33260 JAIL

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 1,120,015	$ 1,070,784	$ 1,253,191	$ 1,331,730
SALARIES & WAGES-OVERTIME	511300	40,361	45,823	40,000	40,000
GROUP HEALTH/LIFE INSURANCE	512100	162,050	-	-	-
SOCIAL SECURITY (FICA)	512200	69,228	67,442	80,178	85,047
MEDICARE	512300	16,190	15,773	18,751	19,890
RETIREMENT CONTRIBUTIONS	512400	22,558	18,174	27,334	29,049
POAB RETIREMENT DUES	512410	10,920	-	11,340	4,340
PROFESSIONAL SERVICES	521200	484,249	540,402	525,000	552,000
TECHNICAL SERVICES	521300	2,484	5,990	15,800	15,800
DISPOSAL	522110	4,599	3,014	3,000	3,500
REPAIR & MAINT - BLDG & EQUIP	522200	1,177	985	-	-
COMMUNICATIONS	523200	6,784	12,004	14,000	14,000
TRAVEL	523500	4,696	1,284	1,000	1,000
DUES & FEES	523600	95	1,209	-	-
EDUCATION & TRAINING	523700	615	367	2,500	2,500
GENERAL SUPPLIES & MATERIAL	531100	3,492	3,548	3,500	3,500
OFFICE SUPPLIES	531110	3,936	5,868	5,000	5,000
CLEANING SUPPLIES	531120	20,097	22,750	17,000	10,000
WATER/SEWER	531210	76,597	71,481	72,000	74,000
NATURAL GAS	531220	29,639	29,295	30,000	30,000
ELECTRICITY	531230	70,828	63,789	35,000	50,000
GASOLINE	531270	553	895	500	500
FOOD & PROVISIONS	531300	262,226	296,087	355,380	355,000
SMALL EQUIPMENT	531600	7,863	3,869	3,000	3,000
INMATE BEDDING & TOILETRY	531720	32,173	25,970	30,000	25,000
UNIFORMS	531730	10,001	7,311	8,000	8,000
C/O EQUIPMENT	542500	51,125	-	-	-
TOTAL 33260 JAIL		$ 2,514,551	$ 2,314,116	$ 2,551,474	$ 2,662,857

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 111,383
PERCENTAGE INCREASE / DECREASE OF BUDGET	4.37%

34500 PROBATION

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
COMMUNICATIONS	523200	$ 1,497	$ 1,497	$ 1,650	$ 1,550
TOTAL 34500 PROBATION		$ 1,497	$ 1,497	$ 1,650	$ 1,550

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (100)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-6.06%

35700 RURAL FIRE PROTECTION

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ -	$ -	$ -	$ 208,000
SOCIAL SECURITY (FICA)	512200	-	-	-	12,896
MEDICARE	512300	-	-	-	3,016
GROUP HEALTH/LIFE INSURANCE	512100	10,541	10,171	12,000	12,000
GROUP PTSD INSURANCE	512110	-	4,743	13,790	15,000
RETIREMENT CONTRIBUTIONS	512400	16,633	12,403	18,000	14,000
BIG SMITH VFD #4	572840	60,246	58,397	62,297	64,000
BIG SMITH- Professional Service	522840	-	11,215	-	-
CARNES CREEK VFD #2	572841	57,672	58,477	67,776	68,000
CARNES CREEK- Professional Service	522841	-	23,885	-	-
EASTANOLLEE VFD #1	572842	59,197	60,000	66,182	67,000
EASTONOLLEE- Professional Service	522842	-	19,690	-	-
MARTIN VFD #5	572843	44,600	44,913	50,700	51,000
MARTIN- Professional Service	522843	-	-	-	-
NEW HOPE VFD #3	572844	50,380	54,184	57,525	58,150
NEW HOPE- Professional Service	522844	4,450	5,220	-	-
SHILOH VFD #6	572845	54,967	54,437	62,170	63,000
SHILOH- Professional Service	522845	-	19,025	-	-
TATES CREEK VFD #7	572846	35,000	35,000	41,460	42,000
TATES CREEK- Professional Service	522846	-	6,455	-	-
CHIEF COUNSEL VFD	572847	75,112	83,518	94,782	110,000
COUNTY-WIDE - Professional Service	522847	-	-	117,500	100,000
GEORGIA FORESTRY COMM	572851	4,847	4,464	5,000	5,000
TOTAL 35700 RURAL FIRE PROTECTION		$ 473,645	$ 566,196	$ 669,182	$ 893,062
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ 223,880
			PERCENTAGE INCREASE / DECREASE OF BUDGET		33.46%

37000 CORONER

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 31,660	$ 35,575	$ 37,536	$ 38,236
GROUP HEALTH/LIFE INSURANCE	512100	10,954	-	-	-
SOCIAL SECURITY (FICA)	512200	1,900	2,147	2,327	2,371
MEDICARE	512300	444	502	544	554
RETIREMENT CONTRIBUTIONS	512400	789	832	428	1,121
PROFESSIONAL SERVICES	521200	-	50	3,100	4,500
TECHNICAL SERVICES	521300	60	64	120	120
REPAIR & MAINTENANCE-VEHICLE	522010	6,422	337	1,000	2,000
REPAIR & MAINTENANCE-BLDG/EQUIP	522200	-	-	500	500
COMMUNICATIONS	523200	860	965	1,200	550
POSTAGE	523210	3	19	50	25
TRAVEL	523500	262	-	1,500	1,500
DUES & FEES	523600	450	450	450	450
EDUCATION & TRAINING	523700	2,202	4,771	3,600	3,600
GENERAL SUPPLIES & MATERIAL	531100	1,360	1,666	2,000	2,000
OFFICE SUPPLIES	531110	-	60	400	400
GASOLINE	531270	2,628	2,139	3,000	2,500
SMALL EQUIPMENT	531600	-	1,907	850	1,000
UNIFORMS	531730	313	824	750	500
TOTAL 37000 CORONER		$ 60,307	$ 52,308	$ 59,355	$ 61,928
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ 2,572
			PERCENTAGE INCREASE / DECREASE OF BUDGET		4.33%

39000 AIRPORT AUTHORITY

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
ANNUAL ALLOCATION	572200	10,000	10,000	10,000	10,000
CAPITAL PROJECTS	572200	26,875	-	10,500	35,975
TOTAL 39000 AIRPORT AUTHORITY		$ 36,875	$ 10,000	$ 20,500	$ 45,975

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 25,475
PERCENTAGE INCREASE / DECREASE OF BUDGET	124.27%

39200 EMA

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 60,913	$ 64,476	$ 67,795	$ 69,833
GROUP HEALTH/LIFE INSURANCE	512100	12,642	-	-	-
SOCIAL SECURITY (FICA)	512200	3,421	4,041	4,203	4,330
MEDICARE	512300	800	945	983	1,013
RETIREMENT CONTRIBUTIONS	512400	608	635	678	698
TECHNICAL SERVICES	521300	5,160	-	-	-
REPAIR & MAINTENANCE-VEHICLE	522010	2,486	988	12,486	7,500
REPAIR & MAINTENANCE-VEHICLE (RU)	522011	6,703	9,520	5,000	9,000
REPAIR & MAINTENANCE-BLDG & EQUIP (RU)	522012	640	30	500	1,500
REPAIR & MAINTENANCE-BLDG & EQUIP	522200	-	-	2,200	-
COMMUNICATIONS	523200	7,895	7,500	8,000	8,000
POSTAGE	523210	30	-	50	-
TRAVEL	523500	-	4,002	2,500	2,500
DUES & FEES	523600	15	5,384	6,300	6,300
DUES & FEES (RU)	523601	-	-	-	500
EDUCATION & TRAINING	523700	-	-	1,000	1,000
EDUCATION & TRAINING (RU)	523701	11,526	9,650	10,000	18,000
GENERAL SUPPLIES & MAT	531100	426	397	500	500
GENERAL SUPPLIES & MAT (RU)	531101	705	969	1,000	1,000
OFFICE SUPPLIES	531110	207	-	200	200
OFFICE SUPPLIES (RU)	531111	143	-	350	-
CLEANING SUPPLIES	531120	-	-	100	100
WATER/SEWER	531210	648	1,442	300	2,100
NATURAL GAS	531220	575	646	600	700
ELECTRICITY	531230	5,803	6,636	6,000	6,000
GASOLINE	531270	2,071	1,941	2,200	2,500
GASOLINE (RU)	531271	256	911	500	1,500
SMALL EQUIP	531600	325	547	1,200	1,100
SMALL EQUIP (RU)	531601	11,702	12,355	12,000	13,000
UNIFORMS	531730	1,253	912	1,000	1,000
UNIFORMS (RU)	531731	-	-	1,000	-
CAPITAL OUTALY-VEHICLES	542201	20,012	-	-	-
CAPITAL OUTLAY-EQUIP	542500	33,643	-	-	-
TOTAL 39200 EMA		$ 190,610	$ 133,929	$ 148,646	$ 159,874

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 11,228
PERCENTAGE INCREASE / DECREASE OF BUDGET	7.55%

42000 PUBLIC WORKS

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 867,757	$ 884,369	$ 1,144,629	$ 1,172,929
SALARIES & WAGES-OVERTIME	511300	15,474	33,215	20,000	30,000
GROUP HEALTH/LIFE INSURANCE	512100	144,607	-	-	-
SOCIAL SECURITY (FICA)	512200	51,578	55,179	72,207	74,582
MEDICARE	512300	12,063	12,905	16,888	17,443
RETIREMENT CONTRIBUTIONS	512400	18,341	18,705	26,654	28,967
PROFESSIONAL SERVICES	521200	404	-	1,000	500
LEGAL FEES	521210	315	-	100	-
TECHNICAL SERVICES	521300	53,952	14,618	60,000	20,000
REPAIR & MAINTENANCE-VEHICLE	522010	58,644	56,496	60,000	60,000
REPAIR & MAINTENANCE-PARTS ROOM	522011	3,284	1,383	-	-
REPAIRS & MAINT-BLDG & EQUIP	522200	56,185	37,693	70,000	50,000
RENTAL OF EQUIP & VEHICLES	522320	-	-	300	-
COMMUNICATIONS	523200	5,385	6,027	8,000	9,500
POSTAGE	523210	-	-	10	10
ADVERTISING	523300	-	-	-	-
TRAVEL	523500	337	56	2,500	6,500
DUES & FEES	523600	3,846	3,871	4,350	8,350
EDUCATION & TRAINING	523700	1,519	2,159	25,500	25,500
LICENSES	523800	3,900	4,135	6,550	6,550
GENERAL SUPPLIES & MAT	531100	2,427	2,810	3,000	5,500
OFFICE SUPPLIES	531110	815	655	1,000	1,000
ROAD/BRIDGE SUPPLIES & MAT	531130	12,747	17,023	10,000	15,000
ROAD/BRIDGE SUPPLIES & MAT - CITY	531131	72,089	703,731	-	35,000
NATURAL GAS/PROPANE	531220	865	88	900	1,000
GASOLINE	531270	160,571	79,884	110,000	100,000
SMALL EQUIPMENT	531600	10,538	54,735	13,750	13,750
UNIFORMS	531730	18,591	16,852	22,575	23,700
CAPITAL OUTLAY-EQUIPMENT	542500	-	-	-	-
TOTAL 42000 PUBLIC WORKS		$ 1,576,234	$ 2,006,586	$ 1,679,913	$ 1,705,782
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ 25,869
			PERCENTAGE INCREASE / DECREASE OF BUDGET		1.54%

49000 MAINTENANCE & SHOP

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 109,352	$ 112,486	$ 152,970	$ 161,880
SALARIES & WAGES-OVERTIME	511300	1,420	2,602	3,700	4,000
GROUP HEALTH/LIFE INSURANCE	512100	25,412	-	-	-
SOCIAL SECURITY (FICA)	512200	6,151	6,650	9,714	10,285
MEDICARE	512300	1,438	1,555	2,272	2,405
RETIREMENT CONTRIBUTIONS	512400	2,464	2,527	2,506	2,582
REPAIR & MAINT-VEHICLE	522010	-	64	-	-
REPAIR & MAINT-PARTS ROOM	522011	10,121	13,816	12,000	12,000
REPAIRS & MAINT-BLDG & EQUIP	522200	9,298	16,308	15,100	15,100
COMMUNICATIONS	523200	3,373	3,976	3,800	4,200
TRAVEL	523500	-	-	2,500	2,500
DUES & FEES	523600	-	-	3,500	5,500
EDUCATION & TRAINING	523700	-	-	1,000	1,000
LICENSES	523800	-	9,495	6,500	6,500
GENERAL SUPPLIES & MAT	531100	232	343	250	1,500
OFFICE SUPPLIES	531110	-	-	200	500
CLEANING SUPPLIES	531120	466	-	500	500
WATER/SEWER	531210	2,051	1,840	2,500	3,000
NATURAL GAS	531220	1,374	3,197	3,800	3,800
ELECTRICITY	531230	8,368	9,458	11,500	11,500
BULK OIL	531250	5,411	7,988	10,000	12,000
GASOLINE	531270	(54,398)	14,627	15,000	15,000
SMALL EQUIPMENT	531600	3,781	5,315	10,000	8,300
UNIFORMS	531730	2,829	2,937	4,470	4,700
C/O - EQUIPMENT	542500	8,962	-	-	-
INDIRECT COST ALLOCATIONS	551000	(85,010)	(64,368)	(95,000)	(95,000)
TOTAL 49000 MAINTENANCE & SHOP		$ 63,096	$ 150,816	$ 178,781	$ 193,751
DOLLAR INCREASE / (DECREASE) OF BUDGET :EASE) OF BUDGET					$ 14,970
PERCENTAGE INCREASE / DECREASE OF BUDGET REASE OF BUDGET					8.37%

49500 WELFARE PROGRAMS

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
CHILD WELFARE (DFCS)	553760	$ 24,357	$ 21,733	$ 25,000	$ 24,000
DEPART OF FAMILY & CHILD SERVICES	553761	1,823	1,810	5,000	3,000
PAUPER BURIALS	553780	3,750	6,000	6,000	6,000
TOTAL 49500 WELFARE PROGRAMS		$ 29,930	$ 29,543	$ 36,000	$ 33,000

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (3,000)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-8.33%

51000 SENIOR CENTER

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 144,586	$ 153,741	$ 159,249	$ 167,223
GROUP HEALTH/LIFE INSURANCE	512100	35,150	-	-	-
SOCIAL SECURITY (FICA)	512200	8,308	8,898	9,873	10,368
MEDICARE	512300	1,943	2,081	2,309	2,425
RETIREMENT CONTRIBUTIONS	512400	2,287	2,405	2,386	2,730
PROFESSIONAL SERVICES	521200	-	135	150	150
TECHNICAL SERVICES	521300	17,280	20,495	20,000	20,000
REPAIR & MAINTENANCE-VEHICLE	522010	503	1,567	1,317	1,000
DISPOSAL	522110	1,272	1,506	1,500	1,545
REPAIRS & MAINT-BLDG AND EQUIP	522200	6,931	11,580	8,000	8,240
COMMUNICATIONS	523200	2,969	3,030	3,000	3,000
POSTAGE	523210	806	900	915	942
DUES & FEES	523600	36	-	30	30
EDUCATION & TRAINING	523700	-	-	250	260
GENERAL SUPPLIES & MATERIAL	531100	3,204	1,847	2,500	2,000
OFFICE SUPPLIES	531110	373	471	500	515
WATER/SEWER	531210	2,319	2,033	3,000	2,000
NATURAL GAS	531220	2,503	2,733	3,620	3,600
ELECTRICITY	531230	10,095	8,475	11,000	11,000
GASOLINE	531270	3,330	2,737	3,000	3,000
FOOD & PROVISIONS	531300	78,847	80,272	80,000	84,000
BOOKS & PERIODICALS	531400	35	42	45	46
SMALL EQUIPMENT	531600	263	-	600	600
TOTAL 51000 SENIOR CENTER		$ 323,377	$ 305,088	$ 313,245	$ 324,674

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 11,429
PERCENTAGE INCREASE / DECREASE OF BUDGET	3.65%

51600 HEALTH & HUMAN SERVICES

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
REPAIR & MAINT-VEHICLE (AMBULANCE)	522010	$ 43,160	$ 33,268	$ 48,400	$ 50,000
GASOLINE (AMBULANCE)	531270	64,845	51,867	70,000	60,000
HEALTH DEPARTMENT	572011	100,782	28,100	37,465	37,465
MENTAL HEALTH	572012	8,000	8,800	8,800	8,800
INDIGENT HEALTH CARE	572013	513,083	547,908	634,357	676,857
AMBULANCE SERVICE	572014	856,509	1,679,307	1,712,893	1,679,307
TOTAL 51600 HEALTH & HUMAN SERVICES		$ 1,586,379	$ 2,349,250	$ 2,511,915	$ 2,512,429

DOLLAR INCREASE / (DECREASE) OF BUDGET	514
PERCENTAGE INCREASE / DECREASE OF BUDGET	0.02%

61100 RECREATION

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 198,555	$ 230,585	$ 224,865	$ 261,186
SALARIES & WAGES-OVERTIME	511300	872	1,071	1,000	-
GROUP HEALTH/LIFE INSURANCE	512100	31,792	-	-	-
SOCIAL SECURITY (FICA)	512200	12,065	14,044	14,004	16,194
MEDICARE	512300	2,822	3,285	3,275	3,787
RETIREMENT CONTRIBUTIONS	512400	1,847	1,767	2,563	-
PROFESSIONAL SERVICES	521200	2,577	4,660	3,500	3,500
LEGAL FEES	521210	-	78	100	-
CONTRACTED TECHNICAL SERVICES	521300	61,149	52,276	55,000	50,000
REPAIR & MAINTENANCE-VEHICLE	522010	804	1,162	1,000	2,500
DISPOSAL	522110	1,622	1,565	2,000	2,000
REPAIR & MAINT-BLDG & EQUIP	522200	36,694	53,357	35,000	40,000
RENTAL OF EQUIP & VEHICLE	522320	118	120	500	500
PROPERTY, LIABILITY & FIDELITY INS	523100	1,868	1,868	2,000	2,000
COMMUNICATIONS	523200	7,638	11,849	9,500	9,500
POSTAGE	523210	63	75	200	200
ADVERTISING	523300	578	235	1,000	500
TRAVEL	523500	982	1,930	1,500	3,000
DUES & FEES	523600	12,848	11,205	15,000	15,000
EDUCATION & TRAINING	523700	725	1,321	1,500	4,000
CONTRACT LABOR	523850	15,810	41,543	58,000	49,000
GENERAL SUPPLIES & MAT	531100	67,282	53,792	28,000	20,000
FOOTBALL / CHEER SUPPLIES	531102	-	-	16,000	18,000
BASKETBALL SUPPLIES	531103	-	-	7,500	7,500
SOCCER SUPPLIES	531104	-	-	4,000	4,000
VOLLEY BALL SUPPLIES	531105	-	-	3,500	3,500
T-BALL / COACH PITCH	531106	-	-	3,000	5,000
OFFICE SUPPLIES	531110	244	258	500	500
CLEANING SUPPLIES	531120	8,694	4,469	7,000	7,000
WATER/SEWER	531210	6,425	9,141	10,000	10,000
NATURAL GAS	531220	11,349	11,124	13,000	13,000
ELECTRICITY	531230	58,079	52,365	58,000	55,000
GASOLINE	531270	7,493	5,872	7,500	7,500
CONCESSION FOOD	531300	15,355	17,618	8,000	8,000
BOOKS & PERIODICALS	531400	45	45	50	50
SMALL EQUIPMENT	531600	4,001	18,150	5,000	2,000
UNIFORMS	531730	1,480	992	1,000	1,000
TOTAL 61100 RECREATION		$ 571,876	$ 607,822	$ 603,556	$ 624,917
				DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 21,361
				PERCENTAGE INCREASE / DECREASE OF BUDGET	3.54%

65100 TOCCOA-STEPHENS CO LIBRARY

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
ANNUAL ALLOCATION	572900	$ 285,600	$ 285,600	$ 290,600	$ 290,600
TOTAL 65100 TOCCOA-STEPHENS CO LIBRARY		$ 285,600	$ 285,600	$ 290,600	$ 290,600

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ -
PERCENTAGE INCREASE / DECREASE OF BUDGET	0.00%

74100 PLANNING AND ZONING

***NOTE: Planning Combined with Building Inspections**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ -	$ 2,352	$ 107,000	$ 120,780
SALARIES & WAGES-OVERTIME	511300	-	59	-	1,500
SOCIAL SECURITY (FICA)	512200	-	135	6,634	7,581
MEDICARE	512300	-	32	1,552	1,773
RETIREMENT CONTRIBUTIONS	512400	-	26	2,860	1,216
PROFESSIONAL SERVICES	521200	-	3,060	6,750	3,400
LEGAL SERVICES	521210	4,080	2,178	3,300	-
TECHNICAL SERVICES	521300	-	851	10,000	14,000
FIRE SAFETY INSPECTIONS	521310	-	100	500	500
REPAIR & MAINT-VEHICLE	522010	-	-	2,500	1,500
REPAIR & MAINT-BLDG/EQUIP	522200	1,987	1,997	5,990	1,000
COMMUNICATIONS	523200	-	-	1,600	1,600
POSTAGE	523210	-	-	100	-
ADVERTISING	523300	795	750	1,500	1,000
TRAVEL	523500	-	-	5,000	5,500
DUES & FEES	523600	120	140	3,180	1,000
EDUCATION & TRAINING	523700	115	-	7,000	7,000
GENERAL SUPPLIES & MATERIALS	531100	217	227	1,500	2,000
OFFICE SUPPLIES	531110	-	78	550	-
GASOLINE	531270	-	-	5,000	3,000
BOOKS & PERIODICALS	531400	-	-	900	500
SMALL EQUIPMENT	531600	-	-	2,893	1,000
UNIFORMS	531730	-	-	1,000	1,500
TOTAL 74100 PLANNING & ZONING		$ 7,314	$ 11,986	* $ 177,309	$ 177,350
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ 41
* Combined with Building Inspection Department			PERCENTAGE INCREASE / DECREASE OF BUDGET		0.02%

74500 CODE ENFORCEMENT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 107,066	$ 101,557	$ 121,650	$ 125,309
SALARIES & WAGES-OVERTIME	511300	6	1,686	2,000	2,500
GROUP HEALTH/LIFE INSURANCE	512100	29,185	-	-	-
SOCIAL SECURITY (FICA)	512200	5,921	6,270	7,666	7,924
MEDICARE	512300	1,385	1,466	1,793	1,853
RETIREMENT CONTRIBUTIONS	512400	1,148	1,226	1,983	2,043
PROFESSIONAL SERVICES	521200	-	-	50	-
LEGAL FEES	521210	5,024	4,193	5,150	-
TECHNICAL SERVICES	521300	7,688	7,899	7,500	1,000
REPAIR & MAINTENANCE-VEHICLE	522010	2,135	3,881	2,000	2,000
DISPOSAL	522110	11,153	10,946	20,000	6,000
REPAIR & MAINT-BLDG & EQUIP	522200	94	328	500	500
COMMUNICATIONS	523200	1,932	1,825	2,200	1,700
POSTAGE	523210	138	21	250	200
ADVERTISING	523300	-	820	200	150
TRAVEL	523500	1,803	-	1,500	3,426
DUES & FEES	523600	320	135	1,000	1,150
EDUCATION & TRAINING	523700	2,954	750	1,500	3,100
GENERAL SUPPLIES & MATERIAL	531100	109	372	300	300
OFFICE SUPPLIES	531110	28	360	400	300
AMMUNITION AND FIREARMS	531140	386	49	500	500
GASOLINE	531270	6,544	5,374	6,000	6,000
SMALL EQUIPMENT	531600	1,674	2,488	2,000	2,000
UNIFORMS	531730	840	814	1,000	1,000
TOTAL 74500 CODE ENFORCEMENT		$ 187,533	$ 152,461	$ 187,142	$ 168,955
			DOLLAR INCREASE / (DECREASE) OF BUDGET		$ (18,187)
			PERCENTAGE INCREASE / DECREASE OF BUDGET		-9.72%

75100 COUNTY AGENT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 54,761	$ 25,950	$ 51,541	$ 50,813
SOCIAL SECURITY (FICA)	512200	3,024	1,515	3,196	3,150
MEDICARE	512300	707	354	747	737
RETIREMENT CONTRIBUTIONS	512400	5,977	1,826	10,710	7,149
REPAIR & MAINTENANCE-VEHICLE	522010	558	222	1,000	500
REPAIR & MAINTE-BLDG AND EQUIP	522200	1,278	895	900	900
COMMUNICATIONS	523200	3,858	2,505	3,996	2,800
TRAVEL	523500	4,800	2,200	4,800	4,800
DUES & FEES	523600	335	50	375	500
EDUCATION & TRAINING	523700	10	269	350	350
GENERAL SUPPLIES & MAT	531100	298	411	650	500
OFFICE SUPPLIES	531110	591	259	806	500
JANITORIAL SUPPLIES	531120	128	-	135	-
GASOLINE	531270	398	192	1,200	1,500
BOOKS AND PERIODICALS	531400	90	-	38	-
SMALL EQUIPMENT	531600	1,119	47	1,150	1,500
TOTAL 75100 COUNTY AGENT		$ 77,932	$ 36,695	$ 81,594	$ 75,700

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (5,895)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-7.22%

75200 ECONOMIC DEVELOPMENT

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
CHAMBER OF COMMERCE	572000	$ 4,500	$ -	$ -	$ -
ANNUAL ALLOCATION - SCDA	572100	245,000	245,000	260,000	260,000
SCDA REIMBURSEMENT	572101	6,950	-	-	-
ANNUAL ALLOCATION - JDA	572110	4,000	4,000	4,000	4,000
TOTAL 75200 ECONOMIC DEVELOPMENT		$ 260,450	$ 249,000	$ 264,000	$ 264,000

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ -
PERCENTAGE INCREASE / DECREASE OF BUDGET	0.00%

90000 ENTITY ALLOCATIONS

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
GEORGIA MOUNTATIN RC-DUES	523600	$ 28,846	$ 22,026	$ 22,050	$ 22,050
SOIL AND WATER CONSERVATION	571003	21,600	-	10,800	10,800
4H CLUBS	572400	4,000	1,514	4,000	3,000
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	572600	9,222	3,000	5,000	5,000
CONTINGENCIES	572700	-	-	200,000	150,000
CAMP TOCCOA	572800	-	-	1,000	-
HUMANE SHELTER/ANIMAL CONTROL	572830	185,000	189,535	200,000	200,000
TOTAL 90000 ENTITY ALLOCATIONS		$ 248,668	$ 216,075	$ 442,850	$ 390,850

DOLLAR INCREASE / (DECREASE) OF BUDGET	(52,000)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-11.74%

SHERIFF STATE ASSET FORFEITURES
FUND 210
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ 119,736	$ 18,697	$ 18,697	$ 18,911
OTHER CONFISCATIONS	351340	$ 18,678	$ 15,429	$ 1,215	$ 2,000
INTEREST	361000	-	-	-	-
TOTAL REVENUE		$ 18,678	$ 15,429	$ 1,215	$ 2,000
TOTAL FUNDS AVAILABLE		**$ 138,414**	**$ 34,126**	**$ 19,912**	**$ 20,911**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
TRAVEL	523500	$ -	$ -	$ -	$ -
DUES AND FEES	523600	4,738	10	-	-
EDUCATION & TRAINING	523700	19,417	9,569	-	-
GENERAL SUPPLIES & MAT	531100	19,194	5,636	-	-
CAPITAL OUTLAY - VEHICLES	542200	-	-	-	-
SMALL EQUIPMENT	531600	-	-	-	-
UNIFORMS	531730	-	-	-	-
C/O EQUIPMENT	542500	75,955	-	-	-
PAYMENT TO OTHERS	572001	413	-	-	-
UNSPECIFIED EXPENSE	576000	-	-	19,912	20,911
TOTAL EXPENDITURES		**$ 119,717**	**$ 15,215**	**$ 19,912**	**$ 20,911**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 999
PERCENTAGE INCREASE / DECREASE OF BUDGET	5.02%

AVAILABLE FUNDS AT END OF YEAR	$ 18,697	$ 18,911	$ -	$ -

STEPHENS COUNTY OPIOID GRANT FUND
FUND 213
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ 401,792	$ 283,363	$ 247,925
INTEREST EARNED	361000	-	-	-	-
GRANT REVENUE	389001	257,489	142,022	109,656	131,569
TOTAL REVENUE		$ 257,489	$ 142,022	$ 109,656	$ 131,569
TOTAL FUNDS AVAILABLE		**$ 257,489**	**$ 543,814**	**$ 393,019**	**$ 379,494**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
OPIOID SUPPLIES	531100	$ 35,000	$ -	$ -	$ -
REPAIRS & MAINT.	522200	37,610	-	-	-
SELF DISCOVERY 24	572002	-	60,000	-	150,000
DRUG ACCOUNTABILITY COURT	572003	-	10,000	-	-
C/O EQUIPMENT	542500	-	178,100	-	-
CAPITAL OUTLAY- VEHICLE	599999	-	-	-	-
UNSPECIFIED EXPENSE	576000	-	-	393,019	229,494
TOTAL EXPENDITURES		**$ 72,610**	**$ 248,100**	**$ 393,019**	**$ 379,494**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (13,525)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-3.44%

AVAILABLE FUNDS AT END OF YEAR	$ 184,879	$ 295,714	$ -	$ -

STEPHENS COUNTY JAIL FUND
FUND 230
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ 3,457	$ 1,200	$ 14,319	$ 22,416
MAGISTRATE COURT RECEIPTS	341120	$ 1,248	$ 707	$ 1,000	$ 1,300
F/F- CITY OF TOCCOA	341190	25,023	22,296	21,000	17,000
F/F-SUPERIOR COURT	351110	2,786	2,906	3,000	2,300
COURT FEES - STATE	351120	29,492	28,570	30,000	30,000
INTEREST EARNED	361000	35	11	5	11
MISCELLANEOUS REVENUE	389000	-	-	-	-
TOTAL REVENUE		$ 58,584	$ 54,490	$ 55,005	$ 50,611
TOTAL FUNDS AVAILABLE		**$ 62,041**	**$ 55,690**	**$ 69,324**	**$ 73,027**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
REPAIRS & MAINT	522200	$ 51,172	$ 50,466	$ 69,324	$ 73,027
UNSPECIFIED EXPENSE	576000	-	-	-	-
TOTAL EXPENDITURES		**$ 51,172**	**$ 50,466**	**$ 69,324**	**$ 73,027**
DOLLAR INCREASE / (DECREASE) OF BUDGET					$ 3,703
PERCENTAGE INCREASE / DECREASE OF BUDGET					5.34%
AVAILABLE FUNDS AT END OF YEAR		$ 10,869	$ 5,223	$ -	$ -

AMERICAN RESCUE PLAN ACT
FUND 231
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ 1,465,481	$ -	$ -	$ -
AMERICAN RESCUE PLAN	332100	$ 1,029,773	$ 536,623	$ -	$ -
INTEREST	361000	1,404	81	-	-
TOTAL REVENUE		$ 1,031,177	$ 536,704	$ -	$ -
TOTAL FUNDS AVAILABLE		**$ 2,496,658**	**$ 536,704**	**$ -**	**$ -**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	10000-511100	$ -	$ -	$ -	$ -
TRANSFER TO CAPITAL PROJECTS	10000-611002	-	246,870	-	-
C/O BUILDINGS	14000-541300	29,810	89,196	-	-
C/O EQUIPMENT	14000-542500	-	-	-	-
C/O BUILDINGS	15650-541300	-	16,500	-	-
C/O EQUIPMENT	15650-542500	-	49,197	-	-
C/O BUILDINGS	33000-541300	-	-	-	-
C/O BUILDINGS	33260-541300	-	-	-	-
BIG SMITH VFD	35700-572840	19,038	506	-	-
CARNES CREEK VFD	35700-572841	7,000	3,528	-	-
EASTONOLLEE VFD	35700-572842	-	21,429	-	-
MARTIN VFD	35700-572843	10,528	-	-	-
NEW HOPE VFD	35700-572844	2,122	-	-	-
SHILOH VFD	35700-572845	3,412	12,345	-	-
TATES CREEK VFD	35700-572846	-	7,388	-	-
C/O CORONER VEHICLE	37000-542200	41,768	-	-	-
C/O EQUIPMENT	38000-542500	246,517	18,590	-	-
C/O BUILDINGS	49000-541300	-	-	-	-
C/O EQUIPMENT	49000-542500	-	-	-	-
C/O EQUIPMENT	51000-542500	16,900	-	-	-
PAYMENT TO OTHER AGENCIES	51600-572001	-	-	-	-
INDIGENT HEALTH CARE	51600-572013	4,076	-	-	-
C/O SITE IMPROVEMENTS	61100-541200	39,607	65,429	-	-
C/O BUILDINGS	61100-541300	-	-	-	-
C/O EQUIPMENT	61100-542500	299,618	-	-	-
C/O EQUIPMENT	75200-542500	309,372	10,000	-	-
UNALLOCATED	10000-576000	-	-	-	-
TOTAL EXPENDITURES		**$ 1,029,769**	**$ 540,978**	**$ -**	**$ -**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ -
PERCENTAGE INCREASE / DECREASE OF BUDGET	0.00%

AVAILABLE FUNDS AT END OF YEAR	$ 1,466,890	$ (4,275)	$ -	$ -

STEPHENS COUNTY DRUG FUND
FUND 235
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ -	$ 460,766	$ 392,456
INTERGOVERNMENTAL REIMB	334140	$ -	$ 1,688	$ -	$ -
STATE GRANTS-INDIRECT	334150	12,725	-	-	-
COURT-SUPERIOR	351110	5,487	8,574	6,500	3,000
COURT-STATE	351120	23,833	21,538	25,000	20,000
COURT-ACCOUNTABILITY DRUG	351180	8,920	7,572	6,000	5,000
INTEREST REVENUES	361000	568	283	300	250
TOTAL REVENUE		$ 51,532	$ 39,654	$ 37,800	$ 28,250
TOTAL FUNDS AVAILABLE		**$ 51,532**	**$ 39,654**	**$ 498,566**	**$ 420,706**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
DIVISION 29000 DRUG COURT					
SALARIES	29000-511100	$ 33,975	$ 42,792	$ 41,434	$ 42,677
GROUP HEALTH/LIFE INSURANCE	29000-512100	12,552	7,268	-	13,125
SOCIAL SECURITY (FICA)	29000-512200	1,941	2,617	2,569	2,646
MEDICARE	29000-512300	454	612	601	619
RETIREMENT CONTRIBUTIONS	29000-512400	832	-	1,450	-
WORKER'S COMPENSATION	29000-512700	140	183	180	130
TECHNICAL SERVICES	29000-521300	64	685	750	1,000
RENTAL DRUG COURT OFFICE	29000-522320	10,800	10,800	10,800	10,800
COMMUNICATIONS	29000-523200	692	705	700	700
TRAVEL	29000-523500	320	-	-	-
SMALL EQUIPMENT	29000-531600	-	1,420	500	500
UNSPECIFIED EXPENSE	29000-576000	-	-	428,582	337,509
DIVISION 33000 SHERIFF CHAMPS					
TRAVEL	33000-523500	298	814	3,000	3,000
EDUCATION & TRAINING	33000-523700	825	3,863	3,500	3,500
GENERAL SUPPLIES	33000-531100	5,802	794	4,500	4,500
TOTAL EXPENDITURES		**$ 68,695**	**$ 72,551**	**$ 498,566**	**$ 420,706**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (77,861)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-15.62%

AVAILABLE FUNDS AT END OF YEAR	$ (17,164)	$ (32,897)	$ -	$ -

JUVENILE SUPERVISION
FUND 240
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ 3,665	$ -	$ 12,225	$ 19,393
COURT FEES	351160	$ 7,075	$ 12,760	$ 6,000	$ 6,000
INTEREST	361000	3	-	2	1
TOTAL REVENUE		$ 7,078	$ 12,760	$ 6,002	$ 6,001
TOTAL FUNDS AVAILABLE		**$ 10,743**	**$ 12,760**	**$ 18,227**	**$ 25,394**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PROFESSIONAL SERVICES	26000-521200	$ 2,000	$ 2,600	$ 5,000	$ 7,000
UNSPECIFIED EXPENSE	26000-576000	-	-	13,227	18,394
TOTAL EXPENDITURES		**$ 2,000**	**$ 2,600**	**$ 18,227**	**$ 25,394**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 7,167
PERCENTAGE INCREASE / DECREASE OF BUDGET	39.32%

AVAILABLE FUNDS AT END OF YEAR	$ 8,743	$ 10,160	$ -	$ -

HOTEL / MOTEL TAX
FUND 275
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ -	$ -	$ -
HOTEL/MOTEL TAX	314100	109,742	112,984	108,000	109,000
TOTAL REVENUE		$ 109,742	$ 112,984	$ 108,000	$ 109,000
TOTAL FUNDS AVAILABLE		**$ 109,742**	**$ 112,984**	**$ 108,000**	**$ 109,000**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
TRANSFER TO GENERAL FUND	571009	$ 27,436	$ 39,706	$ 32,400	$ 32,700
CHAMBER OF COMMERCE	572000	82,307	73,278	75,600	76,300
TOTAL EXPENDITURES		**$ 109,742**	**$ 112,984**	**$ 108,000**	**$ 109,000**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 1,000
PERCENTAGE INCREASE / DECREASE OF BUDGET	0.93%

AVAILABLE FUNDS AT END OF YEAR	$ -	$ -	$ -	$ -

JAIL COMMISSARY
FUND 276
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ -	$ -	$ -
OTHER RECEIPTS- INMATES	341190	$ -	$ -	$ 130,000	$ 130,000
INTEREST	361000	-	-	-	-
TOTAL REVENUE		$ -	$ -	$ 130,000	$ 130,000
TOTAL FUNDS AVAILABLE		**$ -**	**$ -**	**$ 130,000**	**$ 130,000**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
GENERAL SUPPLIES & MATERIAL	531100	$ -	$ -	$ 130,000	$ 130,000
UNSPECIFIED EXPENSE	576000	-	-	-	-
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ 130,000**	**$ 130,000**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ -
PERCENTAGE INCREASE / DECREASE OF BUDGET	0.00%

AVAILABLE FUNDS AT END OF YEAR	$ -	$ -	$ -	$ -

SPLOST VII
FUND 323
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ 8,783,690	$ 7,405,230	$ 5,754,743	$ 5,503,053
SPLOST	313200	$ 5,568,690	$ 5,834,327	$ 5,675,100	$ -
STATE GOVT DIRECT GRANT	334110	-	-	-	-
INTEREST	361000	295,661	231,130	200,000	180,000
TOTAL REVENUE		$ 5,864,351	$ 6,065,457	$ 5,875,100	$ 180,000
TOTAL FUNDS AVAILABLE		**$ 14,648,041**	**$ 13,470,687**	**$ 11,629,843**	**$ 5,683,053**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
DUES & FEES	10000-523600	$ 78	$ 34	$ -	$ -
INTERGOVT- CITY OF TOCCOA	10000-571000	1,776,760	1,852,399	1,810,000	-
PRINCIPAL - BONDS	10000-581100	1,890,000	1,910,000	1,930,000	1,945,000
INTEREST - BONDS	10000-582100	65,954	47,334	11,428	9,531
C/O EQUIPMENT	15650-542500	47,947	-	-	-
C/O BUILDINGS	15650-541300	-	-	1,664,678	2,593,146
C/O VEHICLES	33000-542200	262,935	91,567	311,485	-
C/O VEHICLES	35700-542200	100,000	-	-	-
C/O EQUIPMENT	35700-542500	119,820	-	-	-
RENTAL OF EQUIP/VEHICLE	42000-522320	9,996	-	-	-
DUES & FEES - PW	42000-523600	2,780	1,978	-	-
ROADS & BRIDGES	42000-541401	1,637,504	1,681,743	1,892,305	1,126,543
C/O EQUIPMENT	42000-542500	48,015	119,727		-
PRINCIPAL	42000-581200	122,991	125,772	100,563	-
INTEREST	42000-582200	9,487	17,746	1,020	-
C/O VEHICLES	51000-542200	75,000	-	-	-
C/O EQUIPMENT	51000-542500	87,199	-	-	-
C/O VEHICLES	51600-542200	190,363	663,697	-	-
REC DEPT SEWER EQUIP	61100-541200	2,254	-	-	-
C/O EQUIPMENT	61100-542500	205,743	-	8,833	8,833
ECONOMIC DEVELOPMENT	75200-541100	587,985	454,552	-	-
FUTURE DEBT SERVICE	90000-572700	-	-	3,899,531	-
TOTAL EXPENDITURES		**$ 7,242,811**	**$ 6,966,549**	**$ 11,629,843**	**$ 5,683,053**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (5,946,790)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-51.13%

AVAILABLE FUNDS AT END OF YEAR	$ 7,405,230	$ 6,504,138	$ -	$ -

SPLOST VIII
FUND 324
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ -	$ -	$ 12,000,000
SPLOST	313200	$ -	$ -	$ -	$ 6,000,000
PROCEEDS FROM BOND SALE	393100	-	-	-	-
INTEREST	361000	-	-	-	180,000
TOTAL REVENUE		$ -	$ -	$ -	$ 6,180,000
TOTAL FUNDS AVAILABLE		**$ -**	**$ -**	**$ -**	**$ 18,180,000**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
DUES & FEES	10000-523600	$ -	$ -	$ -	$ 50
INTERGOVT- CITY OF TOCCOA	10000-571000	-	-	-	1,590,000
INTERGOVT- CITY OF MARTIN	10000-571001	-	-	-	300,000
INTERGOVT- CITY OF AVALON	10000-571002	-	-	-	200,000
PRINCIPAL - BONDS	10000-581100	-	-	-	-
INTEREST - BONDS	10000-582100	-	-	-	240,000
C/O EQUIPMENT	15650-542500	-	-	-	-
C/O BUILDINGS	15650-541300	-	-	-	1,060,988
C/O VEHICLES	33000-542200	-	-	-	116,667
C/O BUILDINGS	33260-541300	-	-	-	83,333
C/O BUILDINGS	35700-541300	-	-	-	500,000
C/O VEHICLES	35700-542200	-	-	-	-
C/O EQUIPMENT	35700-542500	-	-	-	-
C/O EQUIPMENT	38000-542500	-	-	-	524,540
TECHNICAL SERVICES	42000-521300	-	-	-	-
DUES & FEES - PW	42000-523600	-	-	-	-
ROADS & BRIDGES	42000-541401	-	-	-	1,253,650
C/O EQUIPMENT	42000-542500	-	-	-	-
PRINCIPAL	42000-581200	-	-	-	-
PRINCIPAL	42000-581203	-	-	-	70,575
INTEREST	42000-582200	-	-	-	-
INTEREST	42000-582203	-	-	-	30,575
C/O VEHICLES	51000-542200	-	-	-	-
C/O EQUIPMENT	51000-542500	-	-	-	-
C/O VEHICLES	51600-542200	-	-	-	476,289
ECONOMIC DEVELOPMENT	75200-541100	-	-	-	233,333
FUTURE DEBT SERVICE	90000-572700	-	-	-	11,500,000
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ 18,180,000**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 18,180,000
PERCENTAGE INCREASE / DECREASE OF BUDGET	0.00%

AVAILABLE FUNDS AT END OF YEAR	$ -	$ -	$ -	$ -

CAPITAL PROJECTS FUND
FUND 350
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ 805,785	$ 1,090,381	$ 1,316,263
INTEREST	361000	$ 767	$ 922	$ 250	$ 500
MISCELLANEOUS REVENUES / GRANTS	389000	120,420	40	-	-
TRANSFER IN FROM ARPA	391002	-	246,870	-	-
TRANSFER IN FROM GEN FUND	391200	1,234,226	950,000	-	-
TOTAL REVENUE		$ 1,355,412	$ 1,197,832	$ 250	$ 500
TOTAL FUNDS AVAILABLE		**$ 1,355,412**	**$ 2,003,617**	**$ 1,090,631**	**$ 1,316,763**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
EQUIPMENT - LANDFILL TRANS TO 540	10000-611005	$ -	$ -	$ 52,639	$ -
DUES & FEES - GENERAL GOVT	10000-523600	840	530	-	-
COMPUTERS - ADA WEBSITE	10000-542400	-	-	-	70,000
C/O COMPUTERS - ELECTIONS	14000-542400	2,500	-	-	-
C/O COMPUTERS - FINANCE	15100-542400	32,557	197,488	-	-
ISSUEANCE COST - SBITA LEASE	15100-581204	-	164,931	-	-
PRINCIPAL - SBITA LEASE	15100-581204	-	55,503	-	-
C/O COMPUTERS - DATA PROCESSING	15350-542400	-	-	-	59,800
BUILDING - TAX COMMISSIONER	15450-541300	9,973	-	-	-
C/O COMPUTERS - TAX ASSESSORS	15500-542400	-	-	115,995	-
C/O SITE IMPROVEMENTS - BLDG & GROUNDS	15650-541200	-	12,200	-	106,281
BUILDING - BLDG & GROUNDS	15650-541300	92,677	63,193	83,848	-
C/O VEHICLE - BLDG & GROUNDS	15650-542200	36,726	-	-	-
C/O COMPUTERS - GENERAL BLDGS	15650-542400	29,993	40,900	-	-
EQUIPMENT - BUILDING & GROUNDS	15650-542500	173,737	28,671	-	-
EQUIPMENT - CLERK OF COURT	21000-542500	-	40,020	-	-
C/O VEHICLE - DISTRICT ATTORNEY	22000-542200	-	-	-	45,000
EQUIPMENT - PROBATE	24500-542500	-	-	-	161,814
BUILDING - JAIL	33260-541300	-	191,504	36,685	-
C/O COMPUTERS - SHERIFF	33000-542400	-	-	-	292,825
EQUIPMENT - JAIL	33260-542500	-	9,781	-	-
C/O VEHICLE - CORONER	37000-542200	-	-	-	-
BUILDING - E911	38000-541300	-	37,031	-	-
C/O COMPUTERS - E911	38000-542400	-	141,897	-	-
EQUIPMENT - E911	38000-542500	13,790	41,639	-	-
SITE - PUBLIC WORKS	42000-541200	-	-	-	-
BUILDING - PUBLIC WORKS	42000-541300	-	4,072	-	1,800

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
C/O VEHICLE - PUBLIC WORKS	42000-542200	-	-	-	-
C/O COMPUTERS - PUBLIC WORKS	42000-542400	-	-	-	-
EQUIPMENT - PUBLIC WORKS	42000-542500	9,854	-	-	16,570
BUILDING - SHOP	49000-541300	-	36,469	25,300	-
EQUIPMENT - MAINTENANCE & SHOP	49000-542500	-	121,308	-	-
C/O VEHICLES - EMS	51600-542200	33,059	-	-	-
EQUIPMENT - EMS	51600-542500	-	-	-	-
SITE - RECREATION	61100-541200	22,574	14,000	-	-
BUILDING - RECEREATION	61100-541300	-	9,286	-	-
C/O COMPUTERS - RECREATION	61100-542400	-	-	-	-
EQUIPMENT - RECREATION	61100-542500	43,349	-	-	-
C/O VEHICLES - BLDG INSPECTIONS	72200-542200	48,000	-	-	-
CONTINGENCIES - ALL DEPARTMENTS	90000-572700	-	-	150,000	150,000
UNALLOCATED	00000-576000	-	-	626,164	412,673
TOTAL EXPENDITURES		**$ 549,628**	**$ 1,210,422**	**$ 1,090,631**	**$ 1,316,763**

DOLLAR INCREASE / (DECREASE) OF BUDGET	226,132
PERCENTAGE INCREASE / DECREASE OF BUDGET	20.73%

AVAILABLE FUNDS AT END OF YEAR	$ 805,785	$ 793,195	$ -	$ -

SOLID WASTE ENTERPRISE FUND
FUND 540
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ -	$ -	$ -
REIMB-HSI	334311	$ -	$ 6,375	$ -	$ -
LANDFILL USER FEES	344150	60	365	100,000	-
INTEREST INCOME	361000	40	49	20	50
MISC REVENUES	389000	10,000	-	500	500
TRANSFER FROM CAPITAL PROJ	391003	-	-	52,640	-
TRANSFER FROM GEN FUND	391200	457,805	663,437	552,102	632,704
TOTAL REVENUE		$ 467,905	$ 670,226	$ 705,262	$ 633,254
TOTAL FUNDS AVAILABLE		**$ 467,905**	**$ 670,226**	**$ 705,262**	**$ 633,254**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SOLID WASTE DISPOSAL	453000	$ 257,048	$ 256,131	$ 302,000	$ 300,000
CLOSURE/POST CLOSURE CARE	456000	177,051	128,903	177,100	177,100
SALARIES & WAGES	511100	62,069	64,298	76,206	67,486
SALARIES & WAGES-OVERTIME	511300	7,354	322	9,100	9,100
SOCIAL SECURITY (FICA)	512200	4,304	3,910	5,289	4,748
MEDICARE	512300	1,007	930	1,237	1,110
WORKER'S COMPENSATION	512700	3,573	3,946	4,000	4,000
PROFESSIONAL SERVICES	521200	50	5,500	300	300
LEGAL FEES	521210	-	-	250	250
TECHNICAL SERVICES	521300	32	-	-	-
REPAIR & MAINT-VEHICLE	522010	-	104	3,000	1,000
DISPOSAL	522110	5,370	2,747	17,360	10,000
REPAIRS & MAINT-BLDG & EQUIP	522200	3,406	8,573	10,000	10,000
REPAIRS & MAINT-SITES	522210	9	316	2,000	2,000
RENTAL OF EQUIP & VEHICLES	522320	5,525	5,225	5,760	5,760
COMMUNICATIONS	523200	1,347	2,227	2,300	2,500
DUES & FEES	531100	-	49	-	-
GENERAL SUPPLIES & MATERIAL	531110	326	-	3,000	3,000
OFFICE SUPPLIES	531210	-	-	100	100
WATER/SEWER	531230	1,505	1,663	2,000	2,000
ELECTRICITY	531270	6,356	6,204	7,500	7,500
GASOLINE	531300	-	-	3,820	1,500
SMALL EQUIPMENT	531600	4,732	-	-	1,000
CAPITAL OUTLAY-EQUIPMENT	542500	-	-	52,640	-
INDIRECT COST ALLOCATION	561000	12,971	13,437	7,500	10,000
DEPRECIATION	582500	22,247	24,022	12,800	12,800
TOTAL EXPENDITURES		**$ 576,282**	**$ 528,507**	**$ 705,262**	**$ 633,254**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (72,008)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-10.21%

AVAILABLE FUNDS AT END OF YEAR	$ (108,377)	$ 141,719	$ -	$ -

EMERGENCY COMMUNICATIONS
FUND 550
REVENUE & EXPENSES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ -	$ -	$ -
STATE GOVT DIRECT GRANT	334110	$ -	$ -	$ -	$ -
NON PREPAID LAND/WIRELESS	342500	397,886	397,153	400,000	405,000
PREPAID WIRELESS	342510	107,326	103,402	100,000	100,000
INTEREST REVENUE	361000	370	19	20	-
MISCELLANEOUS REVENUES	389000	1,131	1,072	550	550
TRANSFER FROM GENERAL FUND	391200	825,801	700,000	753,607	805,779
TOTAL REVENUE		$ 1,332,514	$ 1,201,646	$ 1,254,177	$ 1,311,329
TOTAL FUNDS AVAILABLE		**$ 1,332,514**	**$ 1,201,646**	**$ 1,254,177**	**$ 1,311,329**

EXPENSES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
SALARIES & WAGES	511100	$ 474,979	$ 486,020	$ 573,213	$ 632,030
SALARIES-OVERTIME	511300	125,215	156,566	119,000	92,000
GROUP HEALTH/LIFE INSURANCE	512100	206,244	113,613	113,660	143,484
PTSD INSURANCE	512110	-	-	2,100	2,100
SOCIAL SECURITY (FICA)	512200	35,780	44,891	42,917	44,890
MEDICARE	512300	8,368	9,066	10,037	10,498
RETIREMENT CONTRIBUTIONS	512400	5,926	4,893	6,620	5,390
WORKER'S COMPENSATION	512700	2,498	2,383	2,500	2,500
PROFESSIONAL SERVICES	521200	540	575	575	1,000
LEGAL FEES	521210	-	-	200	200
TECHNICAL SERVICES	521300	10,307	7,447	14,065	11,000
DISPOSAL	522110	429	429	430	1,200
REPAIRS & MAINT - BUILDING	522200	120,468	13,818	-	-
EQUIPMENT RENTAL	522320	105,958	-	-	-
COMMUNICATIONS	523200	27	101,167	117,500	105,000
POSTAGE	523210	-	50	200	200
ADVERTISING	523300	-	454	500	500
TRAVEL	523500	5,375	2,905	5,100	5,500
DUES AND FEES	523600	3,504	178,962	195,530	205,307
EDUCATION & TRAINING	523700	7,170	8,739	9,750	11,000
GENERAL SUPPLIES & MATERIAL	531100	3,598	6,320	4,000	5,500
OFFICE SUPPLIES	531110	1,953	497	1,400	1,500
CLEANING SUPPLIES	531120	740	767	850	1,000
WATER/SEWER	531210	1,297	2,884	3,600	3,600
NATURAL GAS	531220	1,201	1,292	1,430	1,430
ELECTRICITY	531230	13,132	9,577	12,500	12,500
GASOLINE	531270	-	51	500	-
SMALL EQUIPMENT	531600	7,486	3,781	12,500	8,000
UNIFORMS	531730	2,360	3,699	3,500	4,000
TOTAL EXPENSES		**$ 1,144,984**	**$ 1,160,845**	**$ 1,254,177**	**$ 1,311,329**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ 57,152
PERCENTAGE INCREASE / DECREASE OF BUDGET	4.56%

AVAILABLE FUNDS AT END OF YEAR	$ 187,530	$ 40,800	$ -	$ -

RESTRICTED REVENUE
FUND 750
REVENUE & EXPENDITURES

REVENUE	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	389002	$ -	$ -	$ 1,835,905	$ 1,376,330
SENIOR CITIZEN CENTER - TRIPS	334112	$ 31,862	$ 18,944	$ 25,000	$ 4,000
SENIOR CITIZEN CENTER - MOW	334114	1,007	3,675	-	3,000
LMIG GRANT	334121	519,163	1,288,099	526,128	657,509
CITY OF TOCCOA ROAD PROJECTS	334122	-	-	-	-
LMIG SUPPLEMENT	334123	642,997	-	-	131,800
SHERIFF RESTRICTED	334161	1,803	6,625	-	-
RECREATION RESTRICTED	334163	2,380	2,380	-	3,000
INTEREST	361000	142	37	20	-
ACCG W/C SAFETY	389003	34,796	4,000	4,000	4,000
GEMA GRANT FUNDS	389004	-	70,000	-	-
PUBLIC WORKS REIMB & METAL	389100	13,515	2,695	2,000	2,200
TOTAL REVENUE		$ 1,247,664	$ 1,396,454	$ 557,148	$ 805,509
TOTAL FUNDS AVAILABLE		**$ 1,247,664**	**$ 1,396,454**	**$ 2,393,053**	**$ 2,181,839**

EXPENDITURES	Account #	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET
FINANCE ADMINISTRATION	521101	$ -	$ -	$ -	$ -
DUES & FEES	523600	25	-	-	-
ROAD-GENERAL SUPPLIES & MATERIAL	531100	-	93,531	-	-
CITY ROADS & BRIDGES	531131	30,640	-	-	-
SENIOR CITIZENS CENTER - MOW	531740	-	4,390	-	3,000
RECREATION RESTRICTED	541100	-	-	-	3,000
C/O BUILDINGS-RECREATION	541300	-	-	6,060	-
C/O EQUIPMENT	542201	-	339,332	-	
SENIOR CITIZEN CENTER - TRIPS	542300	28,412	22,676	25,000	4,000
SENIOR CITIZEN CENTER - BUS	542301	158	-	1,274	-
LMIG GRANT EXPENSES	571305	107,637	360,515	1,920,575	1,909,077
PUBLIC WORKS REIMB & METAL	571400	-	-	286,089	171,261
SHERIFF RESTRICTED	572004	-	70,000	75,032	5,707
ACCG WELLNESS GRANT	572013	-	-	-	6,000
ACCG W/C REFUND	572017	52,770	420	79,023	79,023
STEPHENS COUNTY RESCUE UNIT	572020	-	-	-	771
TOTAL EXPENDITURES		**$ 219,642**	**$ 890,864**	**$ 2,393,053**	**$ 2,181,839**

DOLLAR INCREASE / (DECREASE) OF BUDGET	$ (211,215)
PERCENTAGE INCREASE / DECREASE OF BUDGET	-8.83%

AVAILABLE FUNDS AT END OF YEAR	$ 1,028,022	$ 505,590	$ -	$ -