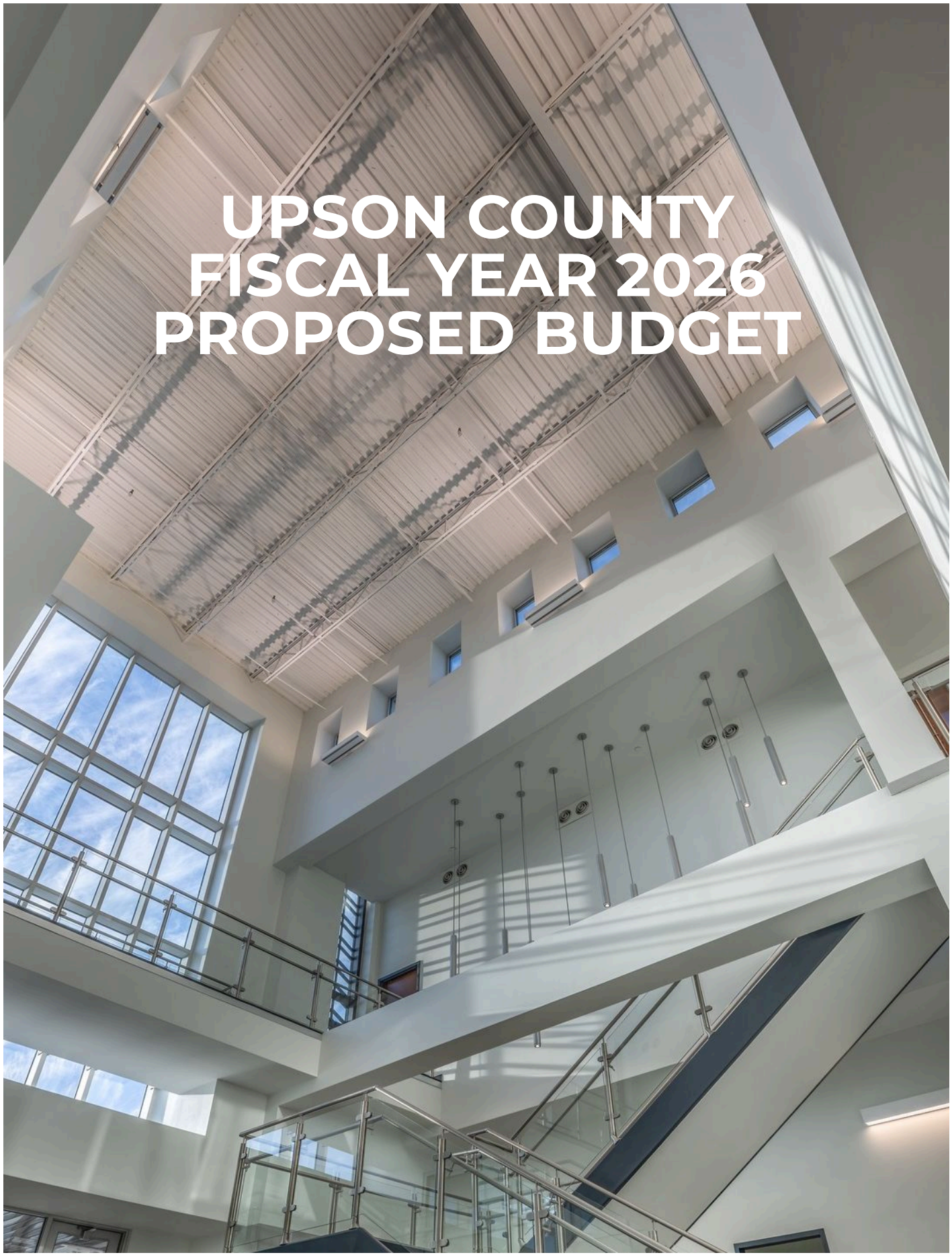


UPSON COUNTY FISCAL YEAR 2026 PROPOSED BUDGET

TABLE OF CONTENTS

2.0 Reader's Guide **3**
3.0 Introduction **4**
3.1 Budgeting Process 8
3.2 Basis of Budgeting 9
3.3 Demographics 10
4.0 Funding Sources Overview **15**
5.0 Total Governmental Fund Summary **18**
5.1 GENERAL FUND 35
5.2 JOINT PROJECTS FUND 61
5.3 E-911 71
5.4 THOMASTON-UPSON CO.RECREATION FUND 76
5.5 SPREWELL BLUFF RECREATION AREA FUND 82
5.6 JAIL CONSTRUCTION FUND 87
5.7 SEIZURE FUND 90
5.8 LAW LIBRARY 91
5.9 SHERIFF PROGRAM FUND 92
5.10 DRUG ABUSE TREATMENT FUND 93
5.11 HOTEL/MOTEL 94
5.12 DEBT SERVICE FUND 2024 SERIES 95
5.13 DEBT SERVICE FUND 2022 SERIES 96
6.0 Water Fund **97**
7.0 Waste Billing Services Fund **104**
8.0 Capital Budget **110**

Reader's Guide

The following pages contain the County's proposed budgets for the fiscal year 2026. Budgets contained herein reflect all the County's governmental funds and proprietary funds. The Board is required by Georgia Law to approve balanced budgets annually for all governmental funds, except for capital project funds, grant funds, and proprietary funds. The County does prepare annual budgets for proprietary funds, however.

The County will hold public hearings on November 25th and December 9th.

This document is designed to take the reader through each fund, starting first with a summary of all governmental funds, then presentations and discussions of each fund, and presentations and discussions of each department within funds down to the account level.

Special Notes:

- In reviewing the total County budget information, please take note that there are five property tax-supported funds as mentioned in the introduction. These funds are the General Fund, Joint Projects Fund, E-911 Fund, Thomaston-Upson County Recreation Fund (Recreation Fund or Recreation), and Sprewell Bluff Recreation Area Fund (Sprewell Bluff Fund or Sprewell Bluff). The E-911 Fund, and the Recreation Fund receive funding via the Joint Projects Fund. Taxes levied via the Joint Projects District are transferred to those funds to the levels needed to balance the funds. The General Fund transfers funds to the Sprewell Bluff fund to balance the fund. Remaining funds are supported through various fees, fines, Sheriff confiscations, and sales tax dollars for (SPLOST & TSPLOST only).
- Please understand that this is a proposed budget. It is possible changes will be made to the budget, particularly within the General Fund before adoption. No material changes are anticipated; however, there could be minor changes resulting from possible missed items during the budgeting process or error corrections. The County will make every effort to identify changes. A fresh version of this proposed budget will be available online. Citizens may request further information, which we encourage. If so, please contact the County CFO or County Manager.
- Certain budgeted lines have been changed to improve budgeting and financial reporting in the future. Where you may see a large decrease in one line item, there will most likely be a large increase in another. This is most evident with general liability, property & casualty, and auto insurance.

Transmittal Letter

The annual budget serves as the foundation for Upson County's financial planning and control. All departments and agencies funded by Upson County are required to submit requests for appropriation to the County's Finance Department each year. The Board of Commissioners must hold public hearings on the proposed budget and adopt a final budget by December 31, for the following January 1. The annual budget is prepared at the fund (e.g., General) and department level (e.g., Planning and Zoning).

The proposed budget includes the FY 2026 budgets for all major governmental funds of the County, except the 2024 TSPLOST Fund and Grant Funds. Formal annual budgets for SPLOST and TSPLOST funds are generally not prepared. The County's primary source of funding for capital expenditures comes from the 2022 SPLOST and 2024 TSPLOST. Use of these funds is driven by the budgets included on ballots for voter approval and included in the intergovernmental agreements with the City of Thomaston. Annually, the County reports the use of our SPLOST and TSPLOST on its website, and SPLOST and TSPLOST expenditures are reported in the County's audited Annual Financial Report. Formal budgets are not prepared for Local Maintenance Improvement Grants (LMIG) projects annually. Our engineering firm estimates the costs for resurfacing and other road and bridge repair and improvements, and these costs are used in our submission to the Georgia Department of Transportation ("GDOT") for LMIG funding. Typically, TSPLOST and LMIG are used to jointly fund road and bridge projects.

For FY 2026, the County has proposed capital spending under the 2022 SPLOST Fund. See section 8.0.

Commissioner's and Manager's Budget Priorities

- Maintain a stable tax rate
- Propose a budget that can be funded with the FY 2025 M&O millage rate.
- Decrease dependence on property taxes.
- Reduce budgeted costs by eliminating any estimated historical budget over actual expenditures.
- Limit 2026 compensation increases to a maximum of the annual step increase of 1.75% and COLA of 1.0%.
- Budget vacancies at 50%.
- Position changes, such as promotions, must be detailed and provided in the proposed budget to the Board.
- Budgeted training expenditures are allowable but must be reasonable.
- Pursue and maximize to the extent possible alternative revenue sources, such as grants, state programs, and private funding.
- Achieve and maintain a stable Aa2 credit rating from Moody's by focusing on cost reduction.
- Sustain the current level of service.
- Seek efficiencies through the review of operating policies and the creation of new policies where necessary.
- Explore efficiencies through staff attrition, department reorganization, transfers, and public-private partnerships.
- No additional positions added for FY 2026.
- Do not budget vacant positions for longer than 9 months.
- Review fees and charges for services for sufficiency.

Operating Budgets

The FY 2026 operating budget for the County's Governmental Funds reflects an increase of 3.41%, or $1.3 million, to $38.3 million for FY 2026 over the FY 2025 budget of $37.0million. The increase results from several factors: employee pay increases, increases in contractual services and goods, and increases in costs associated with intergovernmental and government agencies' support. Health insurance premiums increased during 2025, requiring an amendment to the FY 2025 budget. However, based on vacancies and employee elections regarding health care coverage, the actual budgeted for 2026 reflects a slight decline from that of 2025. Salaries were budgeted reflecting a 2.75% increase for all departments except those belonging to the Sheriff's Office: Sheriff (Patrol), School Resource Officers, Jail, and E-911. The Sheriff requested an 8.0% increase in salaries to both retain his existing force but to be more competitive for

highly-qualified applicants in the County's market space. The Sheriff agreed to apply increases in halves with a 4.0% increase effective January 1 and the other half, (4.0%), on July 1, 2026, which has a budgeted effect of 6.0% for the year. The FY 2026 budget reflects the 2.75% increase as of January 1.

It should be noted that the Upson-Lee School Board reimburses the County 75% of School Resource Officers' salaries and benefits, provides vehicles for the officers and covers the cost of fuel and maintenance for the vehicles. Their reimbursement is budgeted at $424 thousand for FY 2026 against budgeted expenditures of $584 thousand. It should also be noted that E-911 is a joint project with the City of Thomaston, meaning that 32% of the net expenditures of the fund (other forms of revenue less expenditures) are funded by the City.

When reviewing information regarding total governmental funds, two things need mentioning:

1. The main operating funds consist of the General Fund, Joint Projects Fund, E-911 Fund, Recreation Fund, and the Sprewell Bluff Fund. We consider these to be the main operating funds as all the County's basic services, except for those provided in our proprietary funds, are accounted for here. These are the only funds that contain personnel.
2. Total governmental funds include intergovernmental revenues and expenditures. These are simply transfers from one fund to another. These transfers are included for transparency reasons. Largely, these amounts offset one another, except for the debt service funds as funds are transferred to the relevant capital projects funds, which are not included in the County's budget. There are tables explaining these transfers in the Total Governmental Funds section 4.0.

General Fund

The General Fund's total expenditures for FY2026 increased by 4.15% to $21.1 million compared to the previous year. Public Safety remained the largest expenditure category, accounting for 47.47% of the total at $10 million, which is a 3.79% increase of $365,373 from the prior year. General Government also saw a notable rise, increasing by 6.94% to $4.9 million, representing 23.45% of total expenditures.

Judicial expenditures decreased by 3.81% to $2.9 million, making up 13.84% of the total budget. Public Works continued to grow, rising 5.55% to $1.6 million and representing 7.4% of the total. Housing and Development increased by 8.15% to $897,720, accounting for 4.26% of expenditures. Health and Welfare experienced a modest increase of 2.13% to $331,400, or 1.57% of the total.

Other Financing Uses showed a significant increase of 51.98%, rising to $329,550 and representing 1.56% of the budget. Culture/Recreation expenditures slightly decreased by 0.32% to $92,800, comprising 0.44% of the total. Overall, the budget reflects growth in most categories, with Judicial and Culture/Recreation being the only areas of decline.

Other Funds

Other funds will be discussed in greater detail in each fund section. However, a special note needs to be made regarding joint projects and joint projects funds.

Joint Projects

Since 2012, Upson County and the City of Thomaston have been working together through an intergovernmental agreement to provide important services to all citizens of the County. The intergovernmental agreement was revised with certain changes effective in 2023. The basic principle behind the agreement is to define the sharing of responsibilities for both funding and management of joint projects. The basic tenants of the agreement set forth a funding ratio for funding that is determined annually based on the net digests for joint projects between the County and City and which governing body is to manage each joint project. Generally, the sharing ratio since 2023 has been approximately 68% County and 32% City of net expenditures for each joint project (net expenditures are expenditures net of other income sources besides property taxes), and the County is to manage most of all the joint projects. The major joint projects are: Recreation, E-911, Senior Center and Archives. Under the agreement, certain expenditures are shared equally — those involving common use areas.

Millage Rates

The following table reflects budgeted millage rates for FY 2026:

Millage Rates	2025	Budgeted 2026	Change
M&O	9.46	9.46	0.00
Unincorp	.89	1.00	0.11
Joint Projects	2.26	2.58	0.32
Total	12.63	13.04	0.43

2026 Net Digest	**2025**	**Forecasted**	**Change**
M&O	$ 1,025,495,333	$ 1,076,770,100	$ 51,274,767
Unincorp	$ 759,722,342	$ 797,708,459	$ 37,986,117
Joint Projects	$ 759,722,342	$ 797,708,459	$ 37,986,117

Note: There is a 5% growth rate assumed in the net digests of each taxing district, which is a reasonable assumption given past years' growth rates.

The increase in the Joint Projects millage stems primarily from a decline in revenues, mostly a decline in revenues for the Senior Center over the past few years. Part of this decline is related to less sales revenue from meals sold to Lamar County. Lamar County no longer uses the County for their kitchen. However, the reduction in food supplies related to losing Lamar County has been offset significantly by the continued rise in food costs. We still serve as a central kitchen for Butts and Pike counties. Annually, staff prepares budgets for Senior Center meal preparation costs. Those budgets become the basis for the fees the County charges. There is profit built into the fees charged. Additionally, revenues (grant funds, State and Federal) that are distributed from the Three Rivers Commission have declined moderately from prior years when additional funds were available from Federal COVID relief. Each County under the Commission prepares annual budgets. These budgets form the basis for how grant funds are distributed to each County. Annually, the Commission audits the revenues and expenditures of each County.

Acknowledgments

Preparation of this budget and report would not have been possible without the efficient and dedicated services of Upson County's Chief Financial Officer, Allen Salter, and Accounting Manager, Lacy Crain. I would like to thank all department members and the Sheriff for their patience and diligence in bringing the many parts of the County's total budget together. Credit is also due to the Upson County Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of Upson County's finances.

Lonnie Joyce
County Manager
Upson County Board of Commissioners

Budgeting Process

Instructions to all department heads, including elected officials, were given based on guidance transmitted from the Chief Financial Officer. Timelines were established for each phase of the budgeting process. The process required county officials to justify any requests for increases in staffing or significant changes to specific line items from the previous year. Department heads would submit their budgets to the finance staff so that all budget requests could be accumulated for each fund. Department heads met with the County Manager, Chief Financial Officer and the Accounting Manager to discuss their budgets in detail. Any modifications to their budgets were made and redistributed back to the county officials.

At the October 2025 work session, a high-level overview of all budgets was presented to the Board of Commissioners for discussion. The Board addressed key areas of concern relating to staffing, rising cost of health care premiums, and pay increases for staff.

On November 5th, a selected group of department heads along with the Sheriff presented their budgets to the Board. During the departmental budget hearings, department heads explained their respective budgets. Budgets were reviewed at the line-item level. After the hearings, the Board discussed with staff several issues and gave further direction on pay increases for 2026. Finance staff made additional adjustments to the budgets as a result.

FY 2026 Budget Timeline

- **July 7, 2025**
  Prepare operating budget templates for departments
- **August 6, 2025**
  Board work session discussion on COLAs for FY 2026 and other board input/directives
- **August 26, 2025**
  Board to approve budget priorities
- **September 8, 2025**
  First draft of operating budgets due back from departments to Finance
- **September 16, 2025**
  Meetings arranged with department heads and Budget Officer and Budget Analyst from the 16th through the 26th.
- **October 7, 2025**
  Work session high-level FY 2026 budget overview
- **November 5, 2025**
  Selected department head budget presentations to the board
- **November 25, 2025**
  Public hearing on budgets
- **December 9, 2025**
  Public hearing on budgets Board approval of FY 2026 budget

Basis of Budgeting

All Governmental Funds are budgeted on a fund basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. All governmental funds are accounted for using a current financial resource measurement focus. The modified accrual basis of accounting is used by all governmental fund types.

The modified accrual basis of accounting is a blend of the cash basis of accounting and accrual basis of accounting.

Key Features

- **Revenue Recognition**: Revenues are recognized when they are both measurable and available. This means that the revenue can be reasonably estimated and is expected to be collected within the current fiscal period or shortly thereafter.
- **Expenditure Recognition**: Expenditures are recorded when the related liability is incurred. Unlike full accrual accounting, capital outlays for fixed assets are expensed immediately rather than being capitalized.

The County's enterprise funds, Water Services Fund and Waste Billing Services Fund are reported annually in the County's audited financial statements using the economic resources measurement focus and the accrual basis of accounting. However, for budgeting purposes, the County uses the modified accrual basis of accounting. While Georgia State law does not require the Board to approve an annual budget for these types of funds, the County prepares these budgets as a basis for internal management of those services.

Demographics

Upson County takes into consideration County demographics when contemplating budget increases, particularly with respect to salaries. Our goal is to provide reasonable budgets that can be funded with little to no millage increases. The past several years have posed challenges given rising costs in virtually every area. We have experienced higher costs for almost all services provided to us and higher costs for supplies. There is very little discretionary spending in our budgets.

Population

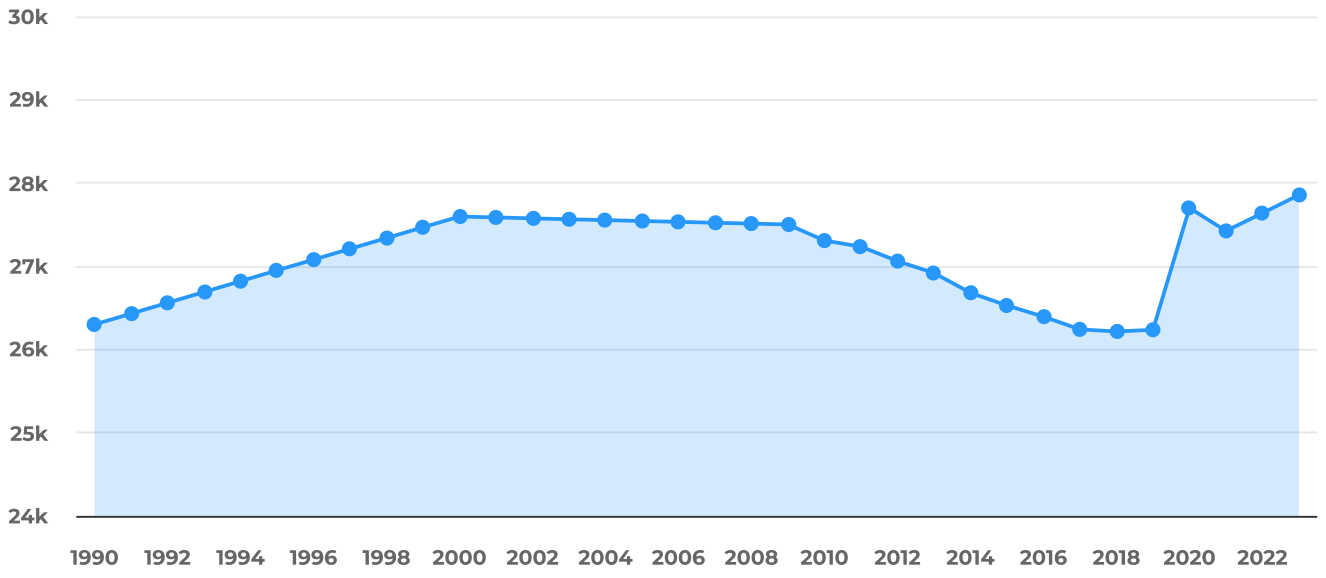
TOTAL POPULATION

27,856

0.79%
vs. 2022

GROWTH RANK

59 out of **159** Counties in Georgia



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

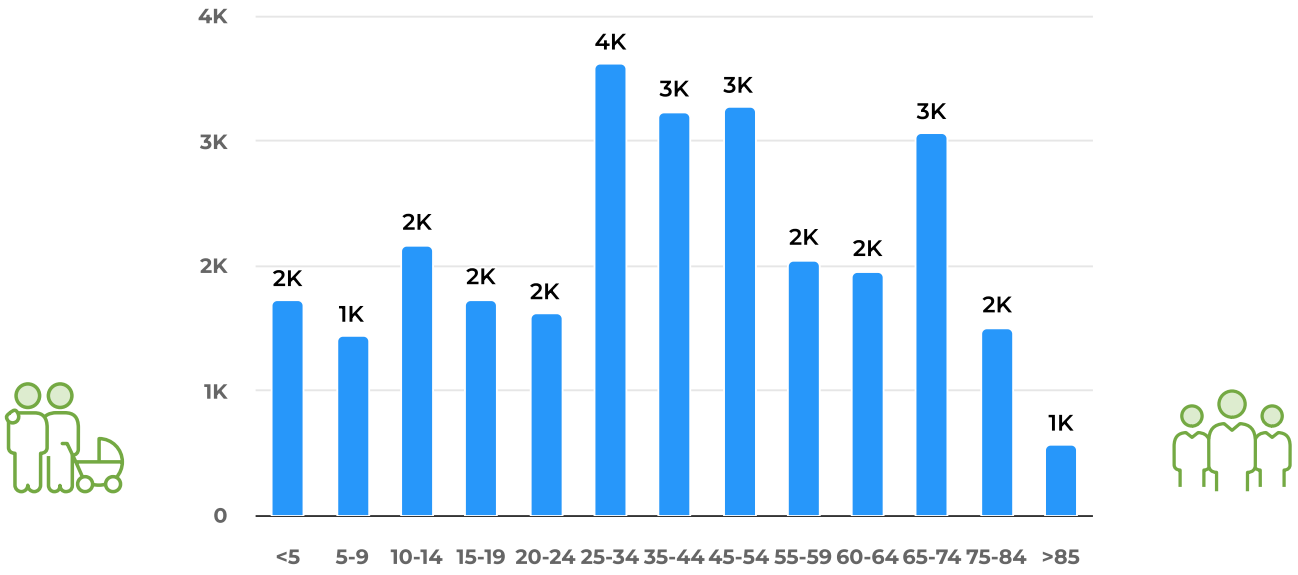
DAYTIME POPULATION

25,422

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

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

POPULATION BY AGE GROUP



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

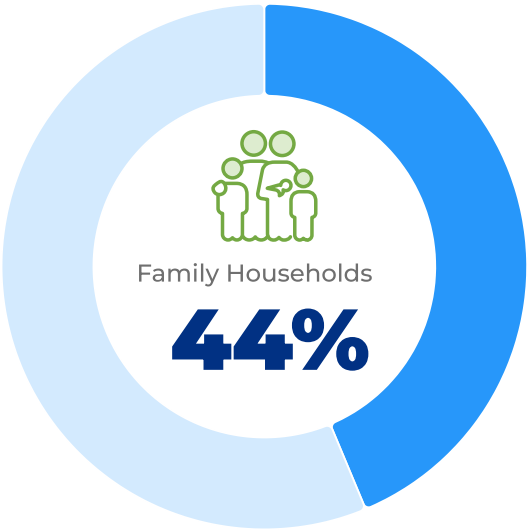
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

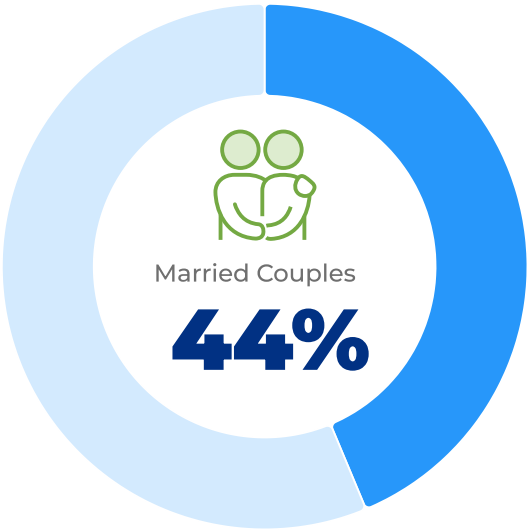
10,377

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



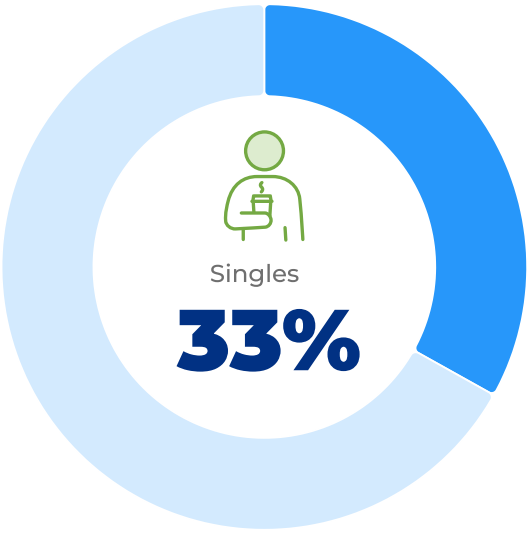
-6%

lower than state average



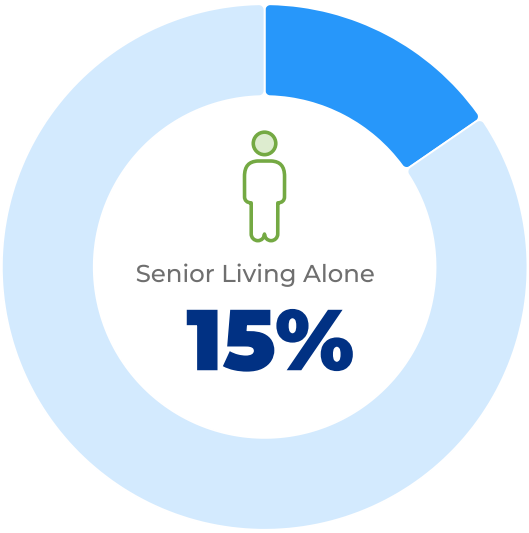
-8%

lower than state average



23%

higher than state average



-1%

lower than state average

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

Economic

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



HOUSEHOLD INCOME

Above $200,000

5%

-57.83%
lower than state average

Median income

$50,904

-31.82%
lower than state average

Below $25,000

27%

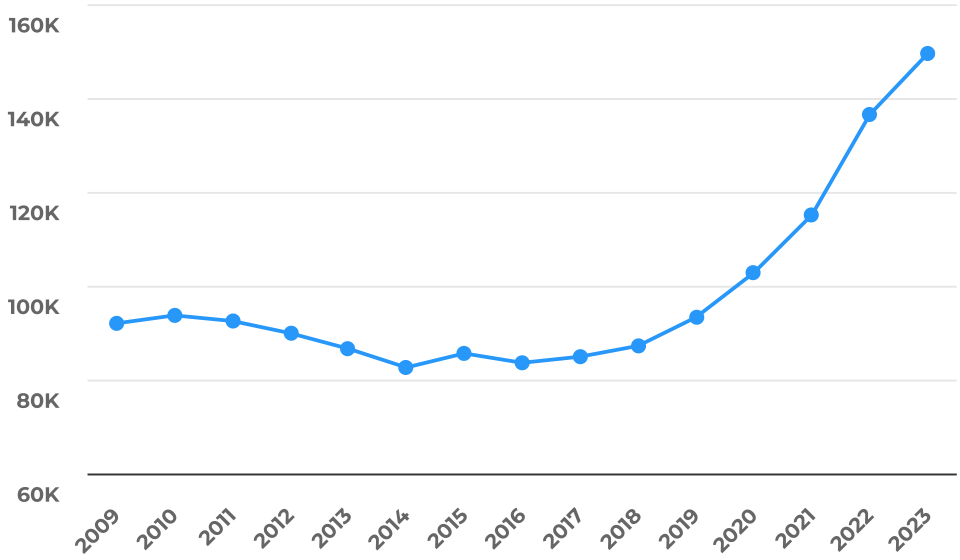
69.80%
higher than state average

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

Housing

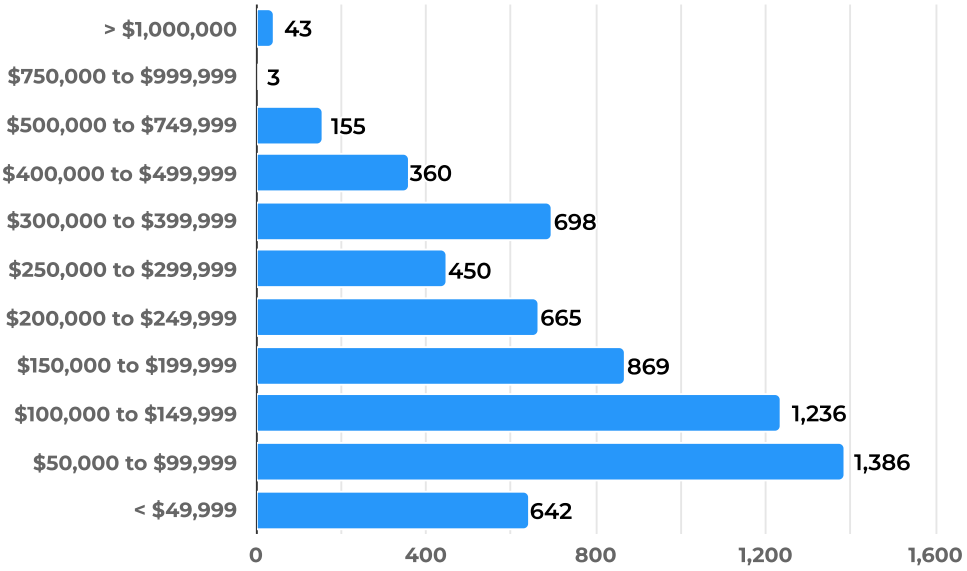
2023 MEDIAN HOME VALUE

$149,500



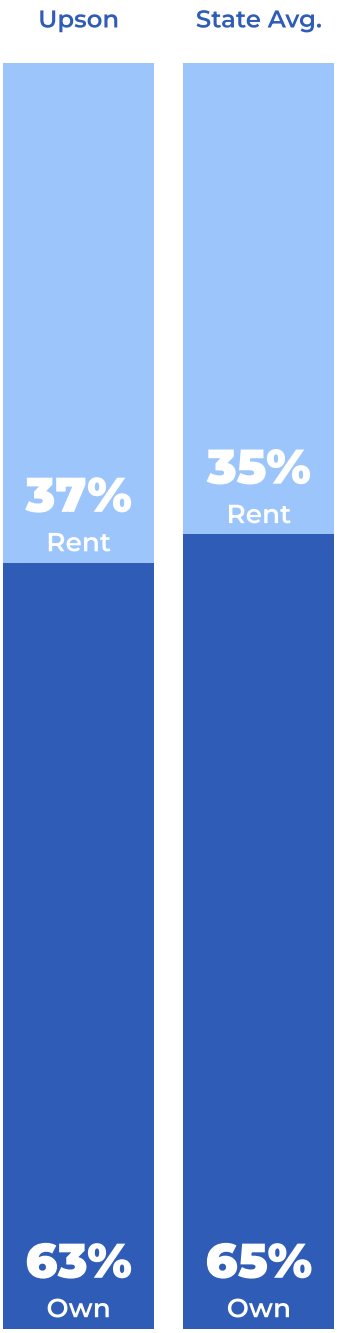
** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

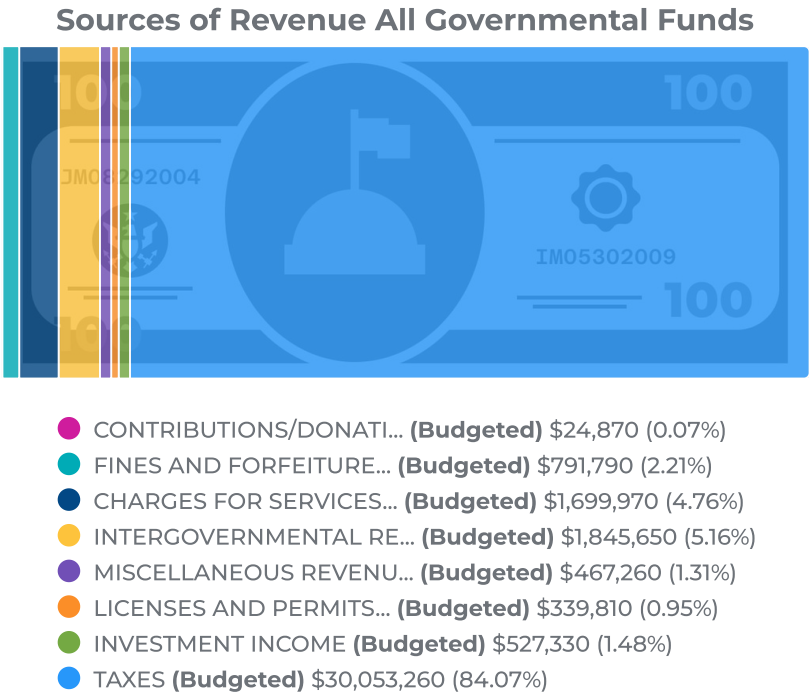
HOME OWNERS VS RENTERS



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

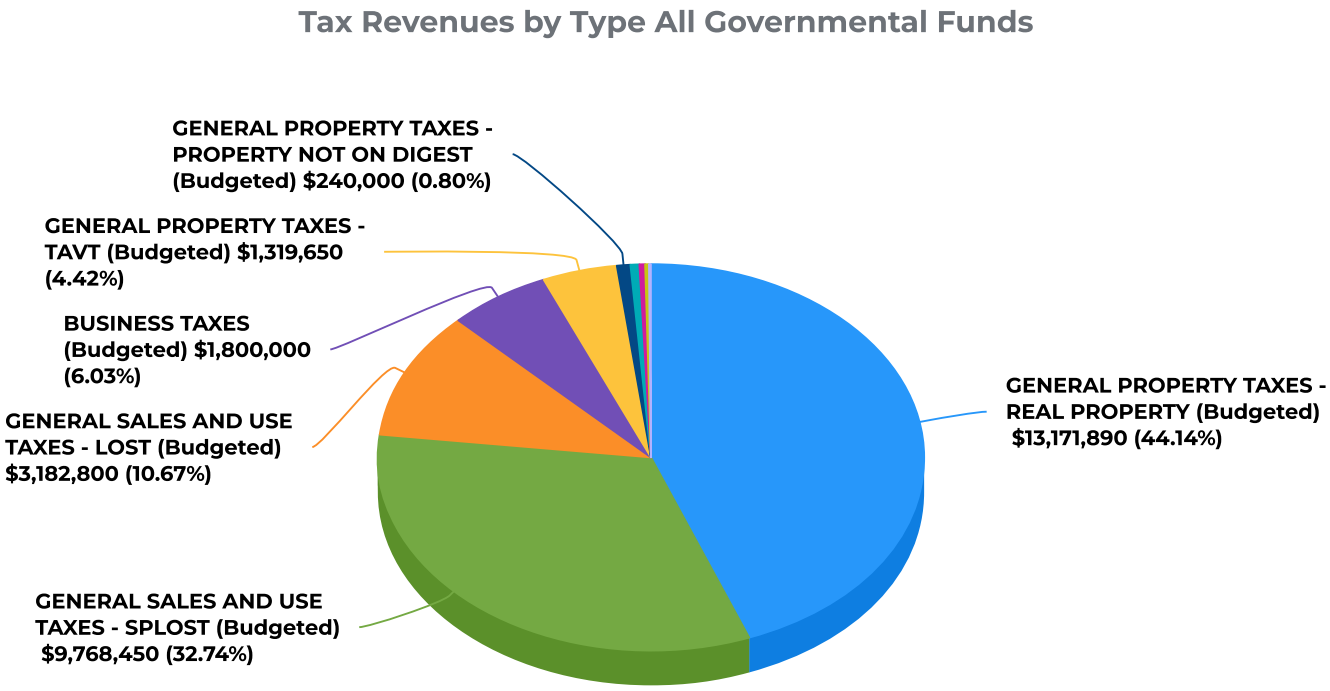
Funding Sources Overview

Taxes comprise the largest component of the County's funding sources for all funds, followed by Intergovernmental Revenue, and Charges for Services. The following chart excludes interfund transfers in as a source of funds as they do not represent external sources of funds. Funding sources are for all budgeted Governmental Funds.



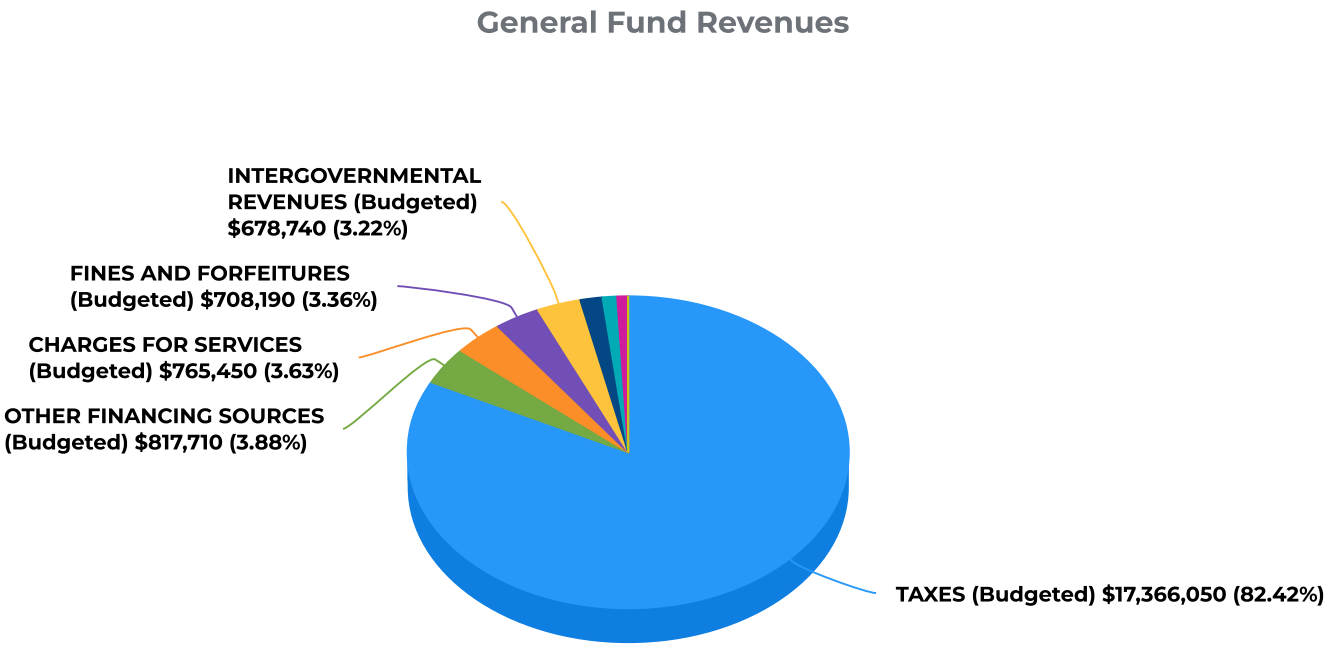
Taxes

There are numerous types of taxes the County collects, with property taxes constituting the largest. The pie chart below shows the various types of taxes the County collects. Funding sources are for all budgeted Governmental Funds.



General Fund Taxes

The chart below emphasizes the General Fund as it is our largest operating fund. Total property taxes incorporate those levied through the Unincorporated Services Fund.



Governmental Funds Summary

Governmental Funds consist of the General Fund, Special Revenue Funds, Capital Projects Funds, Grant Funds, and Debt Service Funds. Georgia Law requires governing bodies to approve an annual budget for the General Funds, Special Revenue Funds, and Debt Service Funds. Annually, the Upson County Board of Commissioners adopts operating budgets for the General Fund, all Special Revenue Funds, and Debt Service Funds. The County's budgeted funds are depicted in the following pie chart. Interfund transfers have been eliminated.

There are five tax-supported funds within the County's Governmental Funds. There are three taxing districts in Upson County. The following table shows the taxing districts and funds they support:

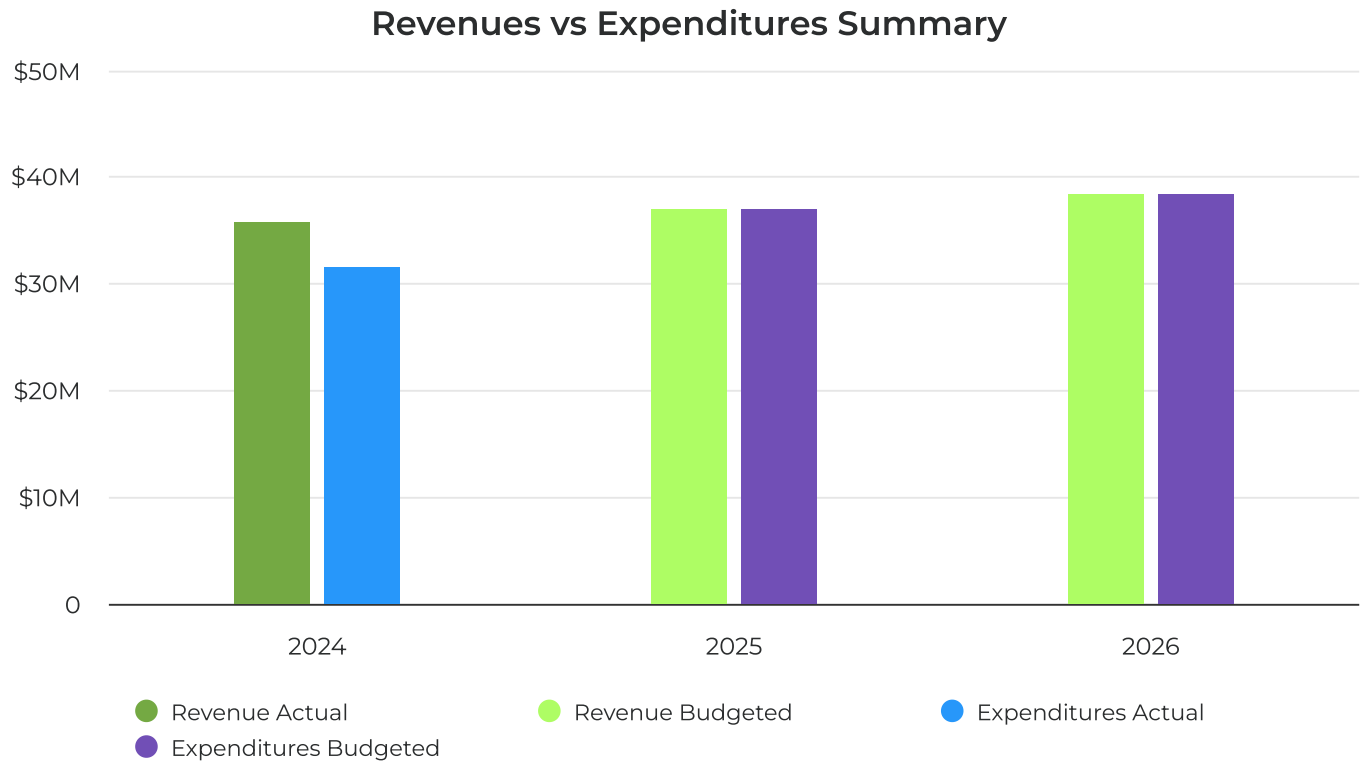
Taxing District	Fund
County M&O	General Fund & Sprewell Bluff Fund
Unincorporated Services (For citizens in unincorporated areas of the County)	General Fund (Services such as Roads, Planning & Zoning, Animal Control)
Joint Projects (For citizens in unincorporated areas of the County)	Joint Projects Fund, E-911 Fund, & Recreation Fund

We have included a schedule of interfund transfers between funds in the Total Governmental Fund Summary section 4.0 under the Revenues by Major Classification and Expenditures by Major Classification. Interfund transfers are not revenues or expenditures under GAAP but are shown in the annual financial statements in a separate section of the Statement of Revenues, Expenditures and Changes in Fund Balances. For budget presentations, they are regarded as revenues and expenditures and largely offset each other.

Although not required by Law, the County also adopts budgets for its Enterprise Funds, Water Services and Waste Billing. Further discussion on these budgets is under the Basis of Budgeting.

Summary

The 2025 year-to-date actual results were not available at the time of preparing this report. The 2024 actual results are presented. All budgeted revenues and expenditures for all Governmental Funds should be balanced.



In the 2026 budget, total governmental fund expenditures are budgeted at $38.3 million, reflecting a 3.41% increase from the 2025 budgeted amount of $37.1 million. Similarly, total governmental fund revenues are also budgeted at $38.3 million, marking a 3.41% increase compared to the previous year's budgeted revenue of $37.1 million.

This parallel increase in both revenues and expenditures indicates a balanced budget approach for 2026, with both categories rising by the same percentage from the prior period. The budgeted amounts for revenues and expenditures are equal in 2026, maintaining alignment between expected income and planned spending.

Comprehensive Fund Summary

Comprehensive Fund Summary

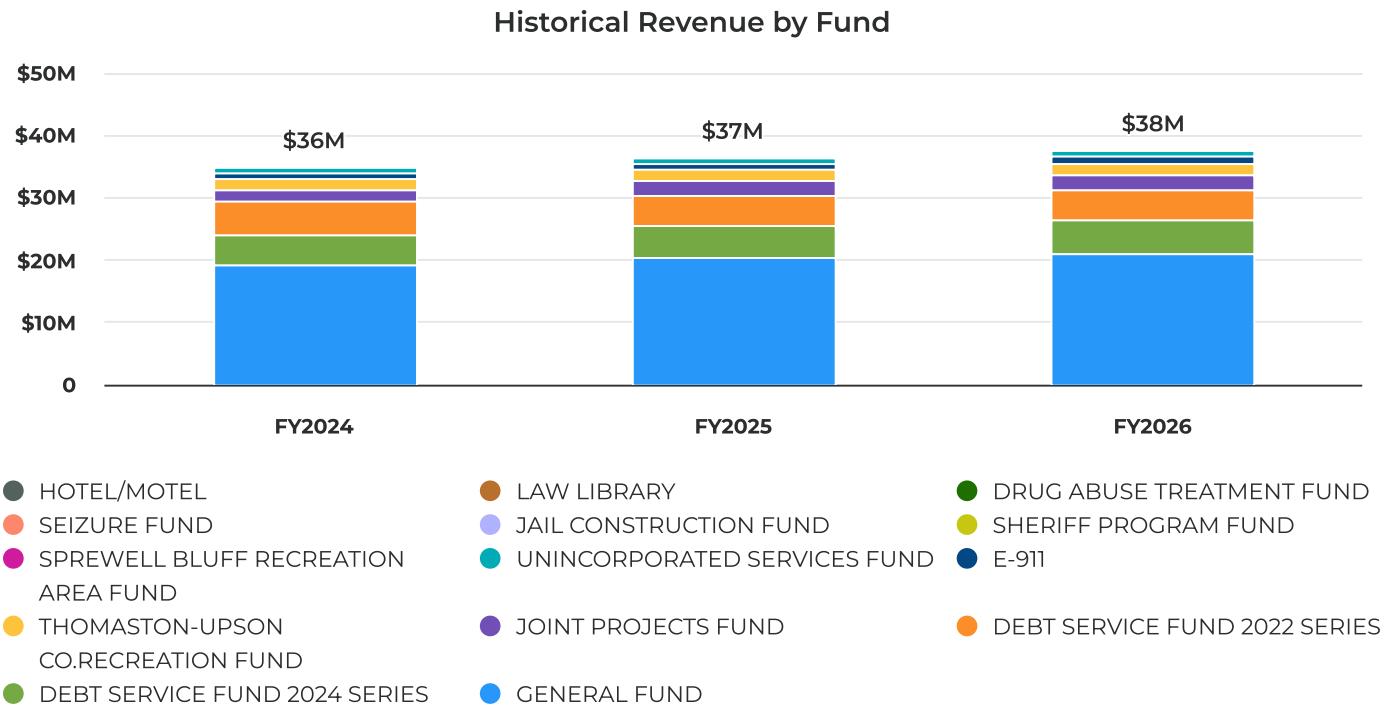
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
TAXES	$27,452,760	$28,563,379	$30,053,260	$1,489,881	5.22%
OTHER FINANCING SOURCES	$2,429,497	$2,602,027	$2,565,680	-$36,347	-1.40%
LICENSES AND PERMITS	$287,281	$307,100	$339,810	$32,710	10.65%
MISCELLANEOUS REVENUE	$381,794	$348,700	$467,260	$118,560	34.00%
INTERGOVERNMENTAL REVENUES	$1,952,445	$1,929,200	$1,845,650	-$83,550	-4.33%
CHARGES FOR SERVICES	$1,750,614	$1,901,100	$1,699,970	-$201,130	-10.58%
FINES AND FORFEITURES	$898,346	$773,700	$791,790	$18,090	2.34%
CONTRIBUTIONS/DONATIONS	$21,827	$22,400	$24,870	$2,470	11.03%
INVESTMENT INCOME	$481,999	$605,900	$527,330	-$78,570	-12.97%
Total Revenues	**$35,656,563**	**$37,053,506**	**$38,315,620**	**$1,262,114**	**3.41%**
Expenditures					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$14,470,362	$15,683,987	$16,221,420	$537,433	3.43%
PURCHASED CONTRACTED SERVICES	$5,311,304	$4,785,113	$4,930,900	$145,787	3.05%
SUPPLIES	$2,535,929	$2,375,000	$2,342,400	-$32,600	-1.37%
CAPITAL OUTLAYS	$115,736	$101,700	$217,200	$115,500	113.57%
OTHER COSTS	$5,118,064	$5,487,428	$5,830,520	$343,092	6.25%
DEBT SERVICE	$1,501,825	$3,497,950	$3,496,450	-$1,500	-0.04%
OTHER FINANCING USES	$2,429,497	$5,122,329	$5,276,730	$154,401	3.01%
Total Expenditures	**$31,482,717**	**$37,053,507**	**$38,315,620**	**$1,262,113**	**3.41%**
Total Revenues Less Expenditures	**$4,173,847**	**-$1**	**-**	**$1**	**-100.00%**

In FY 2024, total revenues exceeded expenditures by $4.2 million. This resulted from the excess of sales taxes collected through the 2022 and 2024 SPLOST and TSPLOST, respectively, over the budgeted amount transferred out to capital projects funds. Excess revenues remain in each of these funds reserves or fund balances until needed for capital spending.

For FY 2026, total governmental fund expenditures increased $1.3 million, or 3.41% over budgeted FY 2025 expenditures. The primary factors for the increase include an increase in personnel services and employee benefits of $537 thousand, or 3.43% and increases in Purchased Contracted Services of $146 thousand, or 3.05%, in Capital Outlays of $115 thousand, or 113.57%, in Other Costs of $343 thousand, or 6.25%, and in Other Financing Uses of $111 thousand, or 2.54%.

The increase in Personnel Services and Employee Benefits results from pay increases as discussed in the introduction. Purchased contracted services reflect increases primarily from costs associated with contracts to maintain County facilities and grounds. Other costs are primarily expenditures paid to other governments and agencies. These costs are best explained in each fund as payments of sales tax dollars from SPLOST and TSPLOST to the City of Thomaston are classified in this category. Capital Outlays are largely a result of the use of funds from the Jail Construction Fund for new furnishings and roof repairs.

Revenues by Fund



The total governmental fund revenue for FY2026 is $38.3 million, reflecting a 3.41% increase from FY2025's $37.1 million. The General Fund remains the largest revenue source at $21.1 million, accounting for 54.99% of the total and increasing by $839,360 or 4.15% compared to the previous year.

The Debt Service Fund 2024 Series holds the second-largest share at $5.2 million, representing 13.63% of total revenue, with a modest increase of $59,930 or 1.16%. The Debt Service Fund 2022 Series is third, contributing $4.8 million or 12.48% of total revenue, with a slight increase of $16,020 or 0.34% from FY2025.

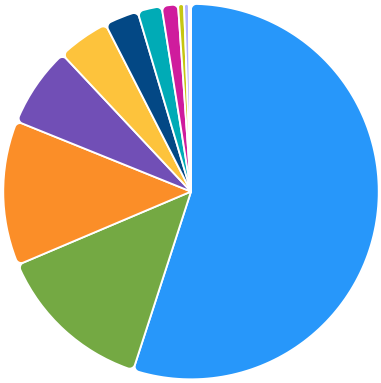
The Joint Projects Fund increased by $113,075 or 4.47% to $2.6 million, making up 6.9% of total revenue. The E-911 Fund also grew by $60,201 or 5.67% to $1.1 million, representing 2.93% of the total. The Unincorporated Services Fund rose by $43,466 or 5.76% to $797,710, now 2.08% of total revenue.

The Thomaston-Upson County Recreation Fund experienced a slight decrease of $10,164 or 0.59%, totaling $1.7 million and comprising 4.48% of the total. The Sprewell Bluff Recreation Area Fund increased by $26,276 or 5.13% to $538,810, accounting for 1.41% of total revenue.

Notably, the Jail Construction Fund saw a significant increase of $113,700 or 145.77%, rising to $191,700 and representing 0.5% of the total. The Sheriff Program Fund remained steady at $160,000, maintaining 0.42% of total revenue with no change from the previous year.

Other smaller funds such as the Drug Abuse Treatment Fund showed a minor increase of $250 or 1.39% to $18,250. Overall, the FY2026 budget reflects moderate growth across most major funds, with the Jail Construction Fund showing the most substantial percentage increase.

FY26 Revenues by Fund



●	GENERAL FUND	**$21,070,800**	54.99%
●	DEBT SERVICE FUND 2024 SERIES	**$5,221,530**	13.63%
●	DEBT SERVICE FUND 2022 SERIES	**$4,781,920**	12.48%
●	JOINT PROJECTS FUND	**$2,644,570**	6.90%
●	THOMASTON-UPSON CO.RECREATION FUND	**$1,718,120**	4.48%
●	E-911	**$1,121,610**	2.93%
●	UNINCORPORATED SERVICES FUND	**$797,710**	2.08%
●	SPREWELL BLUFF RECREATION AREA FUND	**$538,810**	1.41%
●	JAIL CONSTRUCTION FUND	**$191,700**	0.50%
●	SHERIFF PROGRAM FUND	**$160,000**	0.42%
●	LAW LIBRARY	**$20,600**	0.05%
●	HOTEL/MOTEL	**$20,000**	0.05%
●	DRUG ABUSE TREATMENT FUND	**$18,250**	0.05%
●	SEIZURE FUND	**$10,000**	0.03%

The Fiscal Year Revenue by Fund for the Total Governmental Fund Summary includes the GENERAL FUND, which accounts for $21.1 million or 54.99% of the total. The DEBT SERVICE FUND 2024 SERIES contributes $5.2 million, representing 13.63%, while the DEBT SERVICE FUND 2022 SERIES provides $4.8 million, or 12.48%. The JOINT PROJECTS FUND adds $2.6 million, making up 6.9% of the revenue.

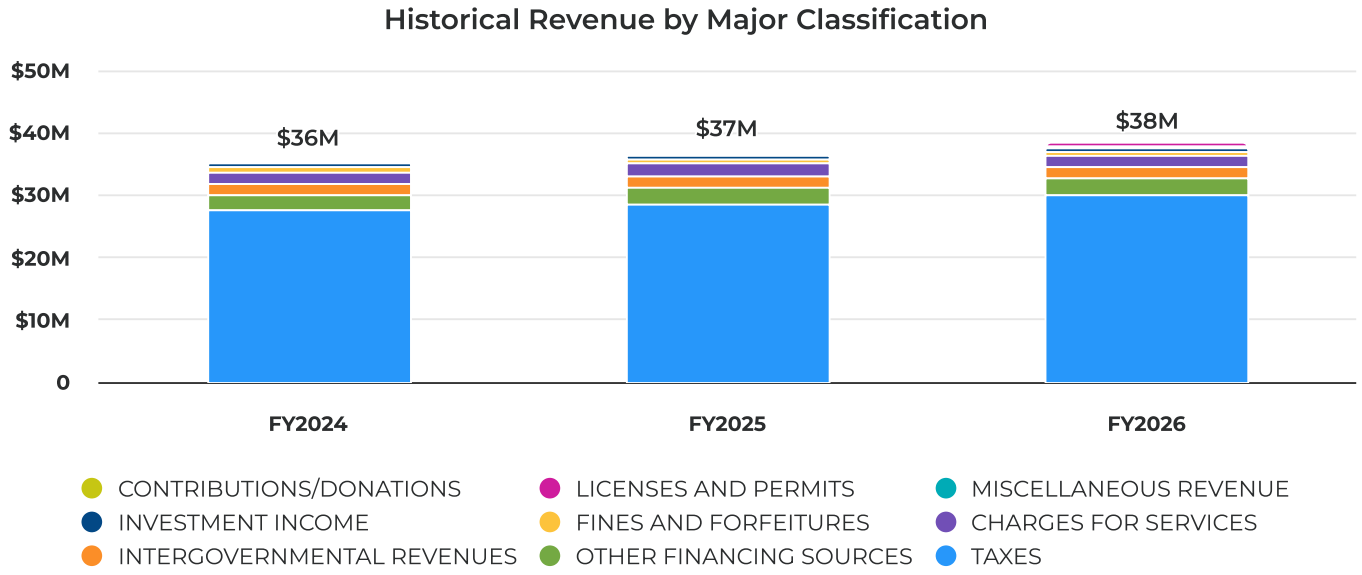
Additional funds include the THOMASTON-UPSON CO.RECREATION FUND with $1.7 million (4.48%), the E-911 fund at $1.1 million (2.93%), and the UNINCORPORATED SERVICES FUND contributing $797,710, which is 2.08%. The SPREWELL BLUFF RECREATION AREA FUND accounts for $538,810 or 1.41%, followed by the JAIL CONSTRUCTION FUND at $191,700 (0.5%) and the SHERIFF PROGRAM FUND with $160,000, representing 0.42% of the total revenue.

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
GENERAL FUND	$19,116,795	$20,231,440	$21,070,800	$839,360	4.15%
JOINT PROJECTS FUND	$1,946,257	$2,531,495	$2,644,570	$113,075	4.47%
LAW LIBRARY	$19,470	$20,600	$20,600	-	-
UNINCORPORATED SERVICES FUND	$979,795	$754,244	$797,710	$43,466	5.76%
SEIZURE FUND	$82,339	$10,000	$10,000	-	-
DRUG ABUSE TREATMENT FUND	$28,205	$18,000	$18,250	$250	1.39%
E-911	$908,287	$1,061,409	$1,121,610	$60,201	5.67%
JAIL CONSTRUCTION FUND	$76,005	$78,000	$191,700	$113,700	145.77%
HOTEL/MOTEL	$15,428	$20,000	$20,000	-	-
SHERIFF PROGRAM FUND	$209,813	$160,000	$160,000	-	-
DEBT SERVICE FUND 2022 SERIES	$5,253,977	$4,765,900	$4,781,920	$16,020	0.34%
DEBT SERVICE FUND 2024 SERIES	$4,898,822	$5,161,600	$5,221,530	$59,930	1.16%
THOMASTON-UPSON CO.RECREATION FUND	$1,667,527	$1,728,284	$1,718,120	-$10,164	-0.59%
SPREWELL BLUFF RECREATION AREA FUND	$453,842	$512,534	$538,810	$26,276	5.13%
Total Revenues	**$35,656,563**	**$37,053,506**	**$38,315,620**	**$1,262,114**	**3.41%**

Revenues by Major Classification

In total, tax revenue represents the largest source of revenue among all the County's governmental funds. These tax revenues consist of property taxes, sales and use taxes, and business taxes.

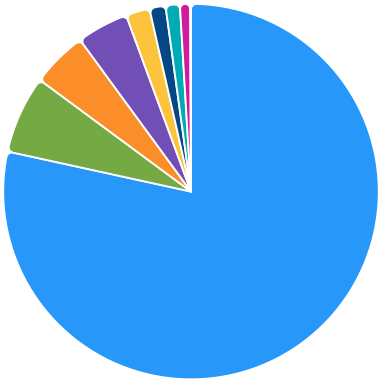


The total governmental fund revenue for FY2026 is $38.3 million, reflecting a 3.41% increase from the previous year's $37.1 million. Taxes remain the largest revenue source, increasing by $1.5 million or 5.22% to $30.1 million, now representing 78.44% of the total revenue, up from 77.09% in FY2025.

Miscellaneous revenue shows a significant increase of $118,560 or 34%, rising to $467,260 and accounting for 1.22% of total revenue. Licenses and permits also increase by $32,710 or 10.65%, reaching $339,810 and 0.89% of the total. Fines and forfeitures grow by $18,090 or 2.34% to $791,790, maintaining a similar share of 2.07%. Contributions and donations increase by $2,470 or 11.03%, totaling $24,870 and remaining at 0.06% of the total.

Conversely, charges for services decrease by $201,130 or 10.58% to $1.7 million, reducing their share to 4.44%. Intergovernmental revenues decline by $83,550 or 4.33% to $1.8 million, now 4.82% of total revenue. Investment income falls by $78,570 or 12.97% to $527,330, representing 1.38% of the total. Other financing sources decrease slightly by $36,347 or 1.4% to $2.6 million, accounting for 6.7% of total revenue.

FY26 Revenues by Major Classification



●	TAXES	**$30,053,260**	78.44%
●	OTHER FINANCING SOURCES	**$2,565,680**	6.70%
●	INTERGOVERNMENTAL REVENUES	**$1,845,650**	4.82%
●	CHARGES FOR SERVICES	**$1,699,970**	4.44%
●	FINES AND FORFEITURES	**$791,790**	2.07%
●	INVESTMENT INCOME	**$527,330**	1.38%
●	MISCELLANEOUS REVENUE	**$467,260**	1.22%
●	LICENSES AND PERMITS	**$339,810**	0.89%
●	CONTRIBUTIONS/DONATIONS	**$24,870**	0.06%

The fiscal year revenue by major classification includes TAXES, which amount to $30.1 million and represent 78.44% of the total. OTHER FINANCING SOURCES contribute $2.6 million, accounting for 6.7%. INTERGOVERNMENTAL REVENUES total $1.8 million, making up 4.82%. CHARGES FOR SERVICES provide $1.7 million, or 4.44% of the revenue. FINES AND FORFEITURES add $791,790, which is 2.07%. INVESTMENT INCOME is $527,330, representing 1.38%. MISCELLANEOUS REVENUE amounts to $467,260, or 1.22%. LICENSES AND PERMITS contribute $339,810, equaling 0.89%. Lastly, CONTRIBUTIONS/DONATIONS total $24,870, comprising 0.06% of the fiscal year revenue.

Revenues by Major Classification

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
TAXES	$27,452,760	$28,563,379	$30,053,260	$1,489,881	5.22%
OTHER FINANCING SOURCES	$2,429,497	$2,602,027	$2,565,680	-$36,347	-1.40%
LICENSES AND PERMITS	$287,281	$307,100	$339,810	$32,710	10.65%
MISCELLANEOUS REVENUE	$381,794	$348,700	$467,260	$118,560	34.00%
INTERGOVERNMENTAL REVENUES	$1,952,445	$1,929,200	$1,845,650	-$83,550	-4.33%
CHARGES FOR SERVICES	$1,750,614	$1,901,100	$1,699,970	-$201,130	-10.58%
FINES AND FORFEITURES	$898,346	$773,700	$791,790	$18,090	2.34%
CONTRIBUTIONS/DONATIONS	$21,827	$22,400	$24,870	$2,470	11.03%
INVESTMENT INCOME	$481,999	$605,900	$527,330	-$78,570	-12.97%
Total Revenues	**$35,656,563**	**$37,053,506**	**$38,315,620**	**$1,262,114**	**3.41%**

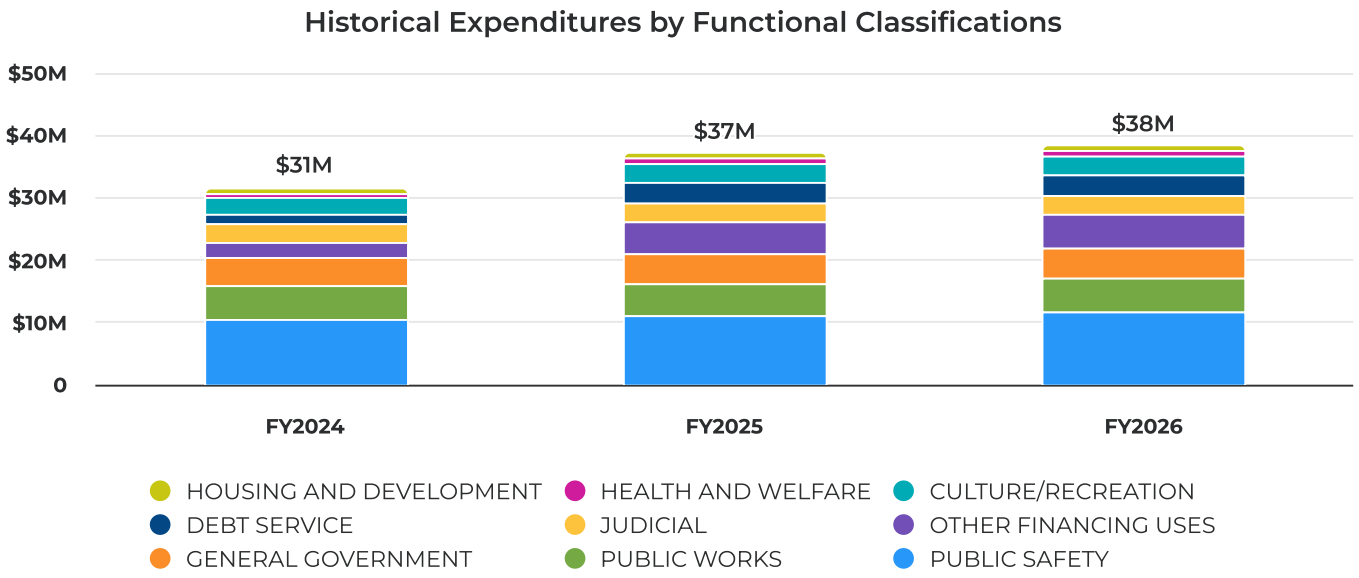
NOTE: "Other Financing Sources" generally represent transfers into a fund from another fund. The significant transfers are between the General Fund and the Sprewell Bluff Fund, the Unincorporated Services Fund and the General Fund, the Joint Projects Fund and the E-911 Fund and Recreation Fund. The Unincorporated Services

Fund acts as a "pass through" fund. Property taxes collected in this fund, levied by the Unincorporated Services taxing district, are transferred to the General Fund where unincorporated services are recorded.

The budgeted amounts for FY 2026 include the following:

Transfer In Fund	Amount	Transfer Out Fund	Amount
Sprewell Bluff Fund	$329,550	**General Fund**	$329,550
General Fund	$401,740	**Unincorporated Services Fund**	$401,740
E-911 Fund	$797,710	**Joint Projects Fund**	$797,710
Recreation Fund	$1,016,680	**Recreation Fund**	$1,016,680
2024 TSPLOST Capital Projects Fund	$1,102,170	**Debt Service Fund 2024 Series**	$1,102,170
2022 SPLOST Capital Projects Fund	$1,628,880	**Debt Service Fund 2022 Series**	$1,628,880

Expenditures by Functional Classifications



The total governmental fund expenditures for FY2026 increased by 3.41% to $38.3 million compared to FY2025's $37.1 million. Public Safety remained the largest category, rising by $550,334 or 4.98% to $11.6 million, representing 30.26% of the total budget, slightly up from 29.8% the previous year.

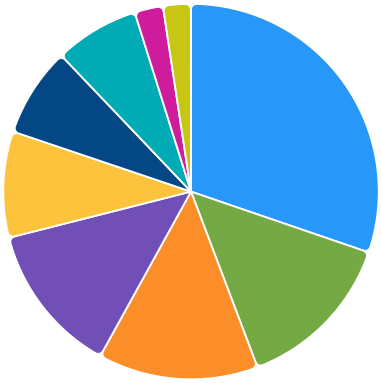
Public Works expenditures increased by $185,942 or 3.59% to $5.4 million, maintaining a similar share of 13.99% of the total budget. Other Financing Uses saw a modest increase of $154,401 or 3.01%, reaching $5.3 million and accounting for 13.77% of the total, a slight decrease in percentage share from the prior year.

General Government expenditures grew by $370,606 or 8.02% to $5 million, increasing its share to 13.03% of the total budget. Debt Service remained relatively stable with a slight decrease of $1,500 or 0.04%, totaling $3.5 million and representing 9.13% of the budget.

Judicial expenditures decreased by $115,394 or 3.76% to $3 million, reducing its share to 7.71%. Culture/Recreation increased by $36,557 or 1.33% to $2.8 million, making up 7.27% of the total. Health and Welfare rose slightly by $13,543 or 1.46% to $938,470, accounting for 2.45% of the budget.

Housing and Development expenditures increased by $67,624 or 7.95% to $917,720, representing 2.4% of the total budget. Overall, the budget shows moderate growth across most categories with Judicial and Debt Service experiencing minor decreases in FY2026 compared to FY2025.

FY26 Expenditures by Functional Classifications



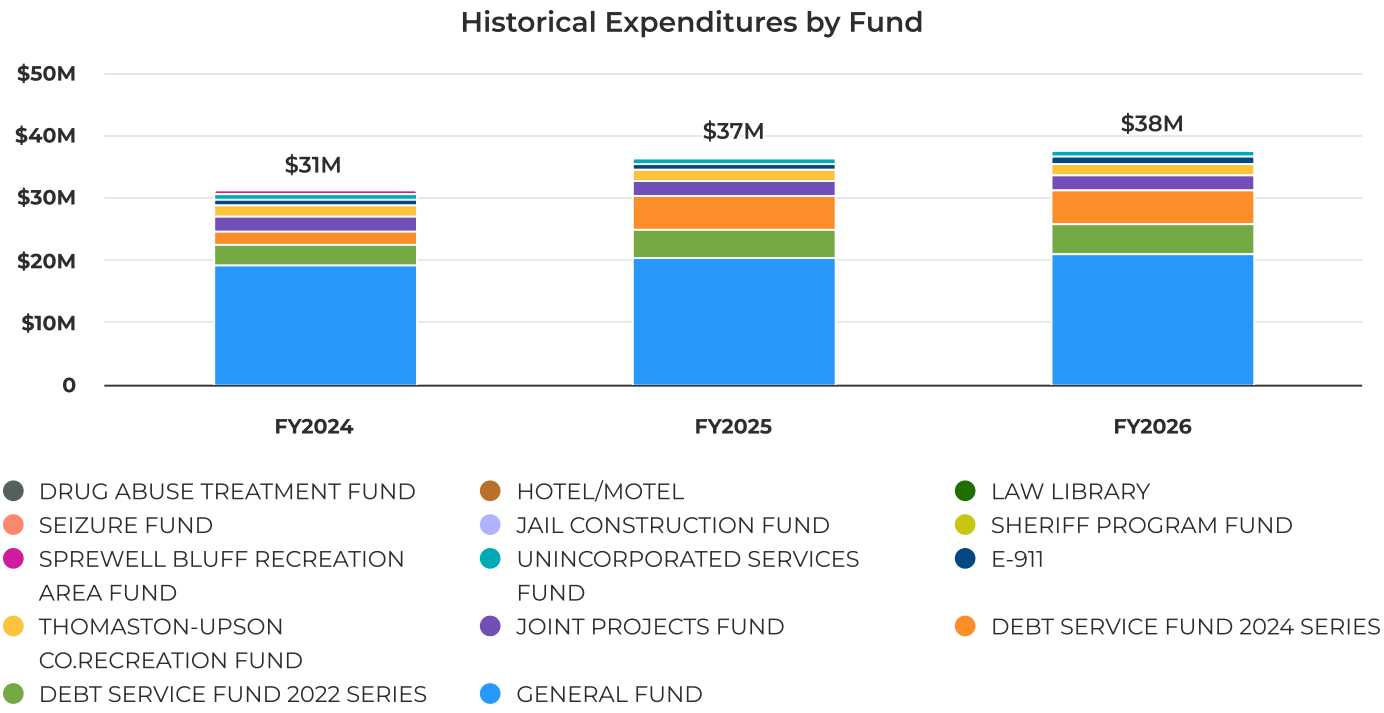
●	PUBLIC SAFETY	**$11,592,770**	30.26%
●	PUBLIC WORKS	**$5,361,530**	13.99%
●	OTHER FINANCING USES	**$5,276,730**	13.77%
●	GENERAL GOVERNMENT	**$4,991,180**	13.03%
●	DEBT SERVICE	**$3,496,450**	9.13%
●	JUDICIAL	**$2,955,220**	7.71%
●	CULTURE/RECREATION	**$2,785,550**	7.27%
●	HEALTH AND WELFARE	**$938,470**	2.45%
●	HOUSING AND DEVELOPMENT	**$917,720**	2.40%

For the fiscal year expenditures by functional classifications, Public Safety accounts for $11.6 million, representing 30.26% of the total. Public Works follows with $5.4 million, or 13.99%. Other Financing Uses comprise $5.3 million, which is 13.77% of the expenditures. General Government expenses total $5 million, making up 13.03%. Debt Service amounts to $3.5 million, or 9.13%. Judicial expenditures are $3 million, representing 7.71%. Culture/Recreation accounts for $2.8 million, or 7.27%. Health and Welfare expenses are $938,470, which is 2.45%, and Housing and Development total $917,720, comprising 2.4% of the fiscal year expenditures.

Expenditures by Functional Classifications

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
GENERAL GOVERNMENT	$4,617,277	$4,620,574	$4,991,180	$370,606	8.02%
JUDICIAL	$2,835,873	$3,070,614	$2,955,220	-$115,394	-3.76%
PUBLIC SAFETY	$10,444,472	$11,042,436	$11,592,770	$550,334	4.98%
HEALTH AND WELFARE	$853,709	$924,927	$938,470	$13,543	1.46%
PUBLIC WORKS	$5,326,633	$5,175,588	$5,361,530	$185,942	3.59%
CULTURE/RECREATION	$2,706,154	$2,748,993	$2,785,550	$36,557	1.33%
HOUSING AND DEVELOPMENT	$767,275	$850,096	$917,720	$67,624	7.95%
DEBT SERVICE	$1,501,825	$3,497,950	$3,496,450	-$1,500	-0.04%
OTHER FINANCING USES	$2,429,497	$5,122,329	$5,276,730	$154,401	3.01%
Total Expenditures	**$31,482,717**	**$37,053,507**	**$38,315,620**	**$1,262,113**	**3.41%**

Expenditures by Fund



The total governmental fund expenditures for FY2026 amount to $38.3 million, reflecting a 3.41% increase from the previous year's total of $37.1 million. The General Fund remains the largest category at $21.1 million, representing 54.99% of the total and increasing by $839,359 or 4.15% compared to FY2025.

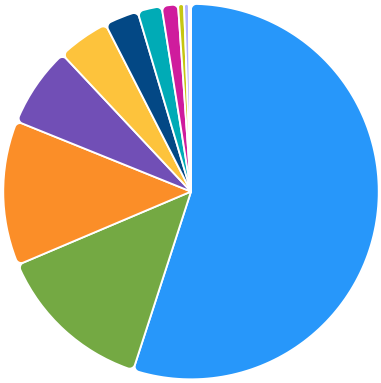
The Debt Service Fund 2024 Series holds the second-largest share at $5.2 million, accounting for 13.63% of total expenditures, with a modest increase of $59,930 or 1.16%. Similarly, the Debt Service Fund 2022 Series is $4.8 million, 12.48% of the total, with a slight increase of $16,020 or 0.34%.

The Joint Projects Fund increased by $113,075 or 4.47% to $2.6 million, making up 6.9% of the total. The E-911 Fund rose by $60,201 or 5.67% to $1.1 million, representing 2.93% of total expenditures. The Unincorporated Services Fund grew by $43,466 or 5.76% to $797,710, now 2.08% of the total.

The Sprewell Bluff Recreation Area Fund increased by $26,276 or 5.13% to $538,810, comprising 1.41% of the total. The Jail Construction Fund saw a significant increase of $113,700 or 145.77%, reaching $191,700 and representing 0.5% of total expenditures. The Sheriff Program Fund remained unchanged at $160,000, accounting for 0.42% of the total.

The Thomaston-Upson County Recreation Fund is the only category to decrease, declining by $10,164 or 0.59% to $1.7 million, which is 4.48% of the total expenditures.

FY26 Expenditures by Fund



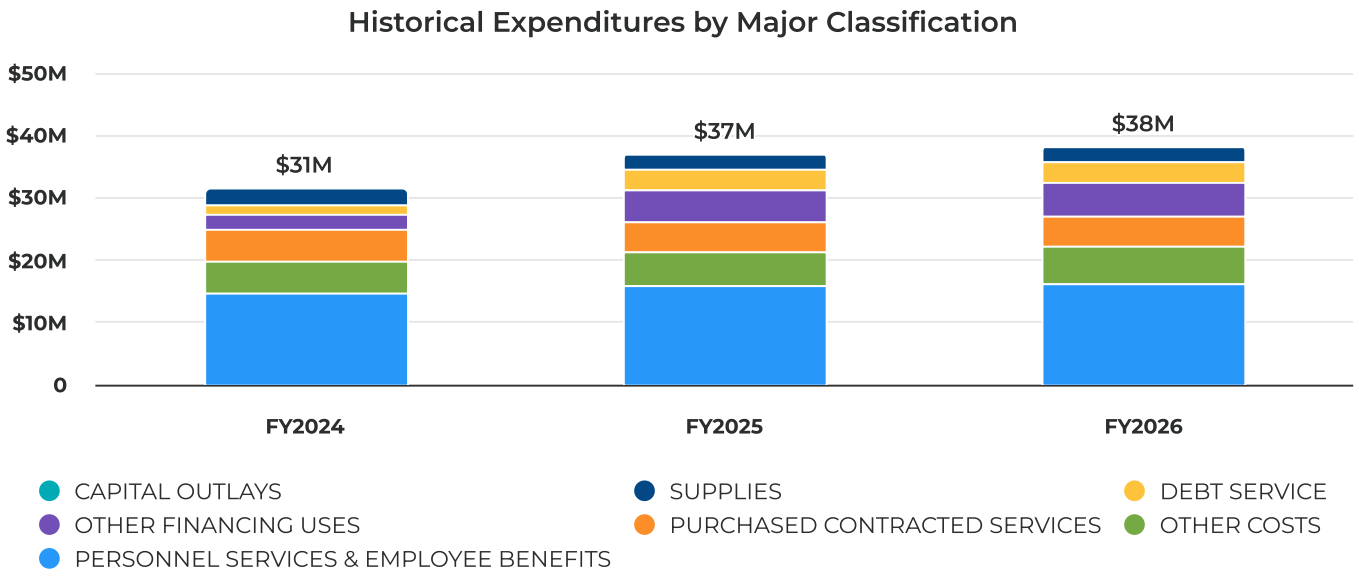
GENERAL FUND	**$21,070,800**	54.99%
DEBT SERVICE FUND 2024 SERIES	**$5,221,530**	13.63%
DEBT SERVICE FUND 2022 SERIES	**$4,781,920**	12.48%
JOINT PROJECTS FUND	**$2,644,570**	6.90%
THOMASTON-UPSON CO.RECREATION FUND	**$1,718,120**	4.48%
E-911	**$1,121,610**	2.93%
UNINCORPORATED SERVICES FUND	**$797,710**	2.08%
SPREWELL BLUFF RECREATION AREA FUND	**$538,810**	1.41%
JAIL CONSTRUCTION FUND	**$191,700**	0.50%
SHERIFF PROGRAM FUND	**$160,000**	0.42%
LAW LIBRARY	**$20,600**	0.05%
HOTEL/MOTEL	**$20,000**	0.05%
DRUG ABUSE TREATMENT FUND	**$18,250**	0.05%
SEIZURE FUND	**$10,000**	0.03%

The Fiscal Year Expenditures by Fund for the Total Governmental Fund Summary include the GENERAL FUND at $21.1 million, representing 54.99% of the total. The DEBT SERVICE FUND 2024 SERIES accounts for $5.2 million or 13.63%, while the DEBT SERVICE FUND 2022 SERIES is $4.8 million, making up 12.48%. The JOINT PROJECTS FUND contributes $2.6 million, which is 6.9% of the expenditures. The THOMASTON-UPSON CO.RECREATION FUND totals $1.7 million, or 4.48%, and the E-911 fund is $1.1 million, representing 2.93%. The UNINCORPORATED SERVICES FUND has expenditures of $797,710, equating to 2.08%, and the SPREWELL BLUFF RECREATION AREA FUND is $538,810, or 1.41%. Smaller amounts include the JAIL CONSTRUCTION FUND at $191,700 (0.5%) and the SHERIFF PROGRAM FUND at $160,000 (0.42%).

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
GENERAL FUND	$19,266,413	$20,231,441	$21,070,800	$839,359	4.15%
JOINT PROJECTS FUND	$2,376,569	$2,531,495	$2,644,570	$113,075	4.47%
LAW LIBRARY	$27,803	$20,600	$20,600	-	-
UNINCORPORATED SERVICES FUND	$969,038	$754,244	$797,710	$43,466	5.76%
SEIZURE FUND	$86,965	$10,000	$10,000	-	-
DRUG ABUSE TREATMENT FUND	$4,592	$18,000	$18,250	$250	1.39%
E-911	$916,765	$1,061,409	$1,121,610	$60,201	5.67%
JAIL CONSTRUCTION FUND	$1,544	$78,000	$191,700	$113,700	145.77%
HOTEL/MOTEL	$14,631	$20,000	$20,000	-	-
SHERIFF PROGRAM FUND	$234,504	$160,000	$160,000	-	-
DEBT SERVICE FUND 2022 SERIES	$3,277,592	$4,765,900	$4,781,920	$16,020	0.34%
DEBT SERVICE FUND 2024 SERIES	$2,130,232	$5,161,600	$5,221,530	$59,930	1.16%
THOMASTON-UPSON CO.RECREATION FUND	$1,672,688	$1,728,284	$1,718,120	-$10,164	-0.59%
SPREWELL BLUFF RECREATION AREA FUND	$503,380	$512,534	$538,810	$26,276	5.13%
Total Expenditures	**$31,482,717**	**$37,053,507**	**$38,315,620**	**$1,262,113**	**3.41%**

Expenditures by Major Classification

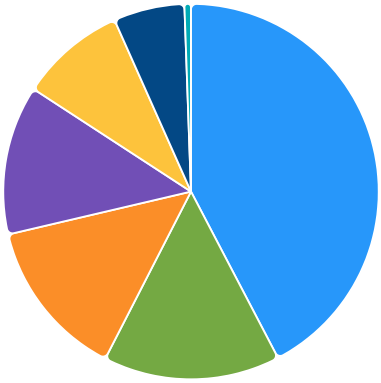


The total governmental fund expenditures for FY2026 increased by 3.41% to $38.3 million compared to FY2025's $37.1 million. The largest expenditure category remained Personnel Services & Employee Benefits, rising by $537,433 or 3.43% to $16.2 million, maintaining a similar share of 42.34% of the total budget.

Other Costs also increased by $343,092 or 6.25%, reaching $5.8 million and representing 15.22% of total expenditures. Other Financing Uses grew by $154,401 or 3.01% to $5.3 million, slightly decreasing its share to 13.77%. Purchased Contracted Services saw a modest increase of $145,787 or 3.05%, totaling $4.9 million and accounting for 12.87% of the budget.

Debt Service expenditures remained relatively stable at $3.5 million, with a slight decrease of $1,500 or 0.04%, representing 9.13% of the total. Supplies decreased by $32,600 or 1.37% to $2.3 million, making up 6.11% of expenditures. Capital Outlays experienced the largest percentage increase, rising by $115,500 or 113.57% to $217,200, though it remained the smallest category at 0.57% of the total budget.

FY26 Expenditures by Major Classification



PERSONNEL SERVICES & EMPLOYEE BENEFITS	**$16,221,420**	42.34%
OTHER COSTS	**$5,830,520**	15.22%
OTHER FINANCING USES	**$5,276,730**	13.77%
PURCHASED CONTRACTED SERVICES	**$4,930,900**	12.87%
DEBT SERVICE	**$3,496,450**	9.13%
SUPPLIES	**$2,342,400**	6.11%
CAPITAL OUTLAYS	**$217,200**	0.57%

For the fiscal year expenditures by major classification, Personnel Services & Employee Benefits accounted for $16.2 million, representing 42.34% of the total. Other Costs were $5.8 million, or 15.22%. Other Financing Uses amounted to $5.3 million, making up 13.77%. Purchased Contracted Services totaled $4.9 million, which is 12.87%. Debt Service expenses were $3.5 million, comprising 9.13%. Supplies costs were $2.3 million, or 6.11%. Capital Outlays were $217,200, representing 0.57% of the expenditures.

Expenditures by Major Classification

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$14,470,361.56	$15,683,986.72	$16,221,420.00	$537,433.28	3.43%
PURCHASED CONTRACTED SERVICES	$5,311,304.49	$4,785,113.00	$4,930,900.00	$145,787.00	3.05%
SUPPLIES	$2,535,928.81	$2,375,000.00	$2,342,400.00	-$32,600.00	-1.37%
CAPITAL OUTLAYS	$115,735.67	$101,700.00	$217,200.00	$115,500.00	113.57%
OTHER COSTS	$5,118,063.63	$5,487,427.91	$5,830,520.00	$343,092.09	6.25%
DEBT SERVICE	$1,501,825.00	$3,497,950.00	$3,496,450.00	-$1,500.00	-0.04%
OTHER FINANCING USES	$2,429,497.36	$5,122,329.00	$5,276,730.00	$154,401.00	3.01%
Total Expenditures	**$31,482,716.52**	**$37,053,506.63**	**$38,315,620.00**	**$1,262,113.37**	**3.41%**

NOTE: "Other Financing Uses" generally represent transfers into a fund from another fund. The significant transfers are between the General Fund and the Sprewell Bluff Fund, the Joint Projects Fund and the E-911 Fund and Recreation Fund. The Unincorporated Services Fund acts as a "pass through" fund. Property taxes collected in this fund, levied by the Unincorporated Services taxing district, are transferred to the General Fund where unincorporated services are recorded.

Transfer Out Fund	Amount	Transfer In Fund	Amount
General Fund	$329,550	**Sprewell Bluff Fund**	$329,550
Unincorporated Services Fund	$797,710	**General Fund**	$797,710
Joint Projects Fund	$401,740	**E-911 Fund**	$401,740
Recreation Fund	$1,016,680	**Recreation Fund**	$1,016,680
Debt Service Fund 2024 Series	$1,102,170	**2024 TSPLOST Capital Projects Fund**	$1,102,170
Debt Service Fund 2022 Series	$1,628,880	**2022 SPLOST Capital Projects Fund**	$1,628,880

Capital Projects Funds are not included in the group of total budgeted funds.

General Fund

The General Fund is the largest of the County's three tax-supported funds. County maintenance and operations or M&O activities are recorded in the General Fund as well as services for residents living in unincorporated areas of Upson County.

The General Fund comprises 34 departments. Departments are like cost centers. The fund, department, and account structure follows the Georgia Chart of Accounts system.

A department represents a specific area of public service or administration. Each department is responsible for managing particular functions and services. Not all departments have staff. Several departments represent costs of certain services provided, typically to outside agencies such as the "Public Health Administration." The expenditures budgeted there reflect the County's funding to the County's Department of Public Health (Health Department).

Comprehensive Fund Summary

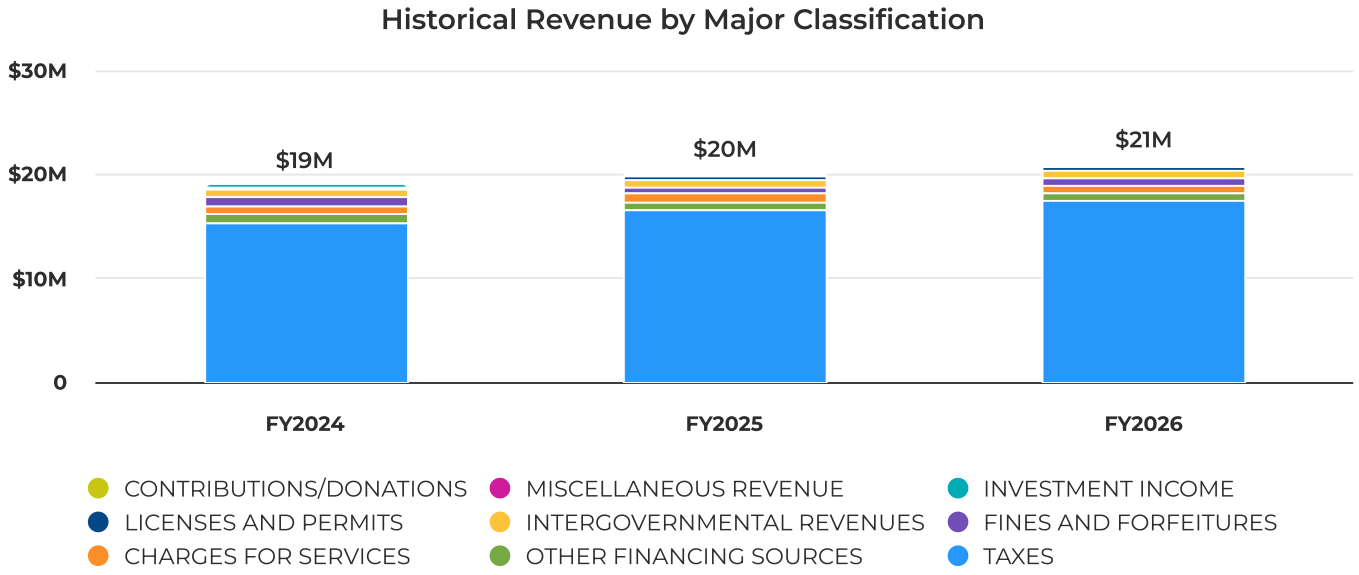
The FY2026 budget is $21.2 million, an increase of $839,360, or 4.64%, compared to the previous year's budget of $20.2 million. While the budget increased by 4.64% in FY2026, this growth is slightly lower than the 5.83% increase observed from FY 2024 to FY2025.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Beginning Fund Balance	**$10,753,297**	**$10,602,935**	**$10,602,935**	**-**	**-**
Revenues					
TAXES	$15,251,509	$16,479,440	$17,366,050	$886,610	5.38%
OTHER FINANCING SOURCES	$969,038	$741,400	$817,710	$76,310	10.29%
LICENSES AND PERMITS	$287,281	$307,100	$339,810	$32,710	10.65%
MISCELLANEOUS REVENUE	$103,598	$197,700	$168,560	-$29,140	-14.74%
INTERGOVERNMENTAL REVENUES	$730,424	$713,500	$678,740	-$34,760	-4.87%
CHARGES FOR SERVICES	$746,253	$897,600	$765,450	-$132,150	-14.72%
FINES AND FORFEITURES	$777,585	$676,100	$708,190	$32,090	4.75%
CONTRIBUTIONS/DONATIONS	$1,000	$100	$370	$270	270.00%
INVESTMENT INCOME	$250,107	$218,500	$225,920	$7,420	3.40%
Total Revenues	**$19,116,795**	**$20,231,440**	**$21,070,800**	**$839,360**	**4.15%**
Expenditures					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$12,015,764	$12,870,527	$13,326,190	$455,663	3.54%
PURCHASED CONTRACTED SERVICES	$4,439,927	$4,117,773	$4,216,220	$98,447	2.39%
SUPPLIES	$1,457,698	$1,410,400	$1,345,800	-$64,600	-4.58%
CAPITAL OUTLAYS	$78,454	$23,700	$21,700	-$2,000	-8.44%
OTHER COSTS	$1,003,381	$1,592,207	$1,831,340	$239,133	15.02%
OTHER FINANCING USES	$271,189	$216,834	$329,550	$112,716	51.98%
Total Expenditures	**$19,266,413**	**$20,231,441**	**$21,070,800**	**$839,359**	**4.15%**
Total Revenues Less Expenditures	**-$149,617**	**-$1**	**-**	**$1**	**-100.00%**
Ending Fund Balance	**$10,603,680**	**$10,602,934**	**$10,602,935**	**$1**	**-**

Other Financing Sources represent revenues transferred into the General Fund from the Unincorporated Services Fund to fund operating expenditures of services provided to residents in the unincorporated areas of the County. Other Financing Uses represent funds transferred to the Sprewell Bluff Fund. Other Costs generally represent funding for other government agencies such as the Griffin Judicial Circuit, the Griffin Judicial Circuit District Attorney, and Griffin Judicial Circuit Public Defender.

Revenues by Major Classification



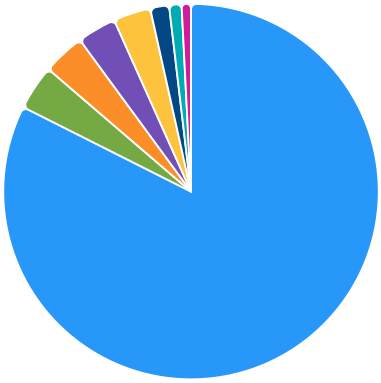
The General Fund's total revenue for FY2026 is $21.1 million, reflecting a 4.15% increase from the previous year's $20.2 million. Taxes remain the largest revenue source, increasing by $886,610 or 5.38% to $17.4 million, now representing 82.42% of the total revenue, up from 81.45% the prior year.

Other Financing Sources rose by $76,310 or 10.29% to $817,710, accounting for 3.88% of total revenue, reversing the previous year's decline. Licenses and Permits also increased by $32,710 or 10.65% to $339,810, making up 1.61% of the total.

Fines and Forfeitures grew by $32,090 or 4.75% to $708,190, representing 3.36% of total revenue. Investment Income saw a modest increase of $7,420 or 3.4% to $225,920, maintaining a similar share at 1.07%. Contributions and Donations increased significantly by $270 or 270% to $370, though they remain a very small portion of total revenue.

Conversely, Charges for Services decreased by $132,150 or 14.72% to $765,450, reducing their share to 3.63%. Intergovernmental Revenues declined by $34,760 or 4.87% to $678,740, now 3.22% of the total. Miscellaneous Revenue dropped by $29,140 or 14.74% to $168,560, representing 0.8% of total revenue.

FY26 Revenues by Major Classification



●	TAXES	**$17,366,050**	82.42%
●	OTHER FINANCING SOURCES	**$817,710**	3.88%
●	CHARGES FOR SERVICES	**$765,450**	3.63%
●	FINES AND FORFEITURES	**$708,190**	3.36%
●	INTERGOVERNMENTAL REVENUES	**$678,740**	3.22%
●	LICENSES AND PERMITS	**$339,810**	1.61%
●	INVESTMENT INCOME	**$225,920**	1.07%
●	MISCELLANEOUS REVENUE	**$168,560**	0.80%
●	CONTRIBUTIONS/DONATIONS	**$370**	0.00%

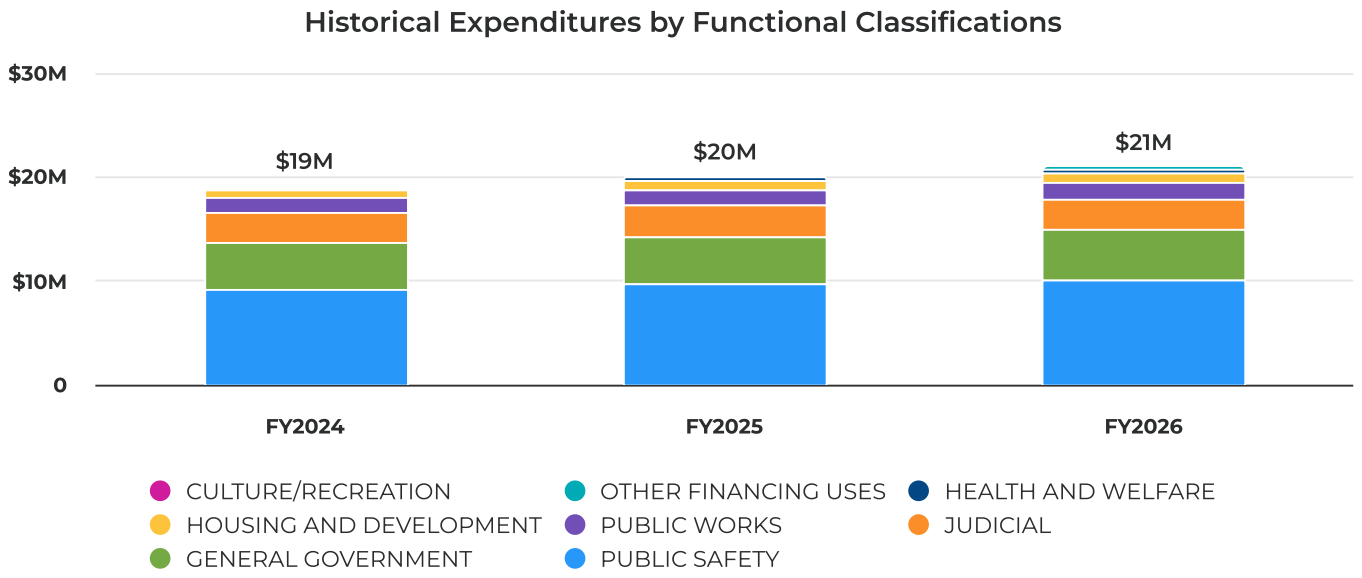
The General Fund's Fiscal Year Revenue by Major Classification includes Taxes, which amount to $17.4 million and represent 82.42% of the total revenue. Other Financing Sources contribute $817,710, making up 3.88%. Charges for Services account for $765,450 or 3.63%, while Fines and Forfeitures provide $708,190, which is 3.36% of the revenue.

Intergovernmental Revenues total $678,740, comprising 3.22%. Licenses and Permits bring in $339,810, equal to 1.61%. Investment Income is $225,920, representing 1.07%, and Miscellaneous Revenue adds $168,560, or 0.8%. Contributions and Donations contribute $370, which is 0% of the total revenue.

Revenues by Major Classification

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
TAXES	$15,251,509.25	$16,479,440.00	$17,366,050.00	$886,610.00	5.38%
OTHER FINANCING SOURCES	$969,037.86	$741,400.00	$817,710.00	$76,310.00	10.29%
LICENSES AND PERMITS	$287,280.66	$307,100.00	$339,810.00	$32,710.00	10.65%
MISCELLANEOUS REVENUE	$103,598.12	$197,700.00	$168,560.00	-$29,140.00	-14.74%
INTERGOVERNMENTAL REVENUES	$730,424.03	$713,500.00	$678,740.00	-$34,760.00	-4.87%
CHARGES FOR SERVICES	$746,253.47	$897,600.00	$765,450.00	-$132,150.00	-14.72%
FINES AND FORFEITURES	$777,584.65	$676,100.00	$708,190.00	$32,090.00	4.75%
CONTRIBUTIONS/DONATIONS	$1,000.00	$100.00	$370.00	$270.00	270.00%
INVESTMENT INCOME	$250,107.13	$218,500.00	$225,920.00	$7,420.00	3.40%
Total Revenues	**$19,116,795.17**	**$20,231,440.00**	**$21,070,800.00**	**$839,360.00**	**4.15%**

Expenditures by Functional Classifications

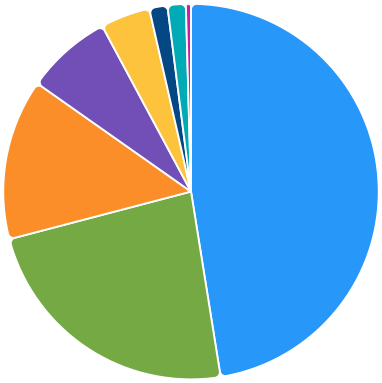


The General Fund's total expenditures for FY2026 increased by 4.15% to $21.1 million compared to the previous year. Public Safety remained the largest expenditure category, accounting for 47.47% of the total at $10 million, which is a 3.79% increase of $365,373 from the prior year. General Government also saw a notable rise, increasing by 6.94% to $4.9 million, representing 23.45% of total expenditures.

Judicial expenditures decreased by 3.81% to $2.9 million, making up 13.84% of the total budget. Public Works continued to grow, rising 5.55% to $1.6 million and representing 7.4% of the total. Housing and Development increased by 8.15% to $897,720, accounting for 4.26% of expenditures. Health and Welfare experienced a modest increase of 2.13% to $331,400, or 1.57% of the total.

Other Financing Uses showed a significant increase of 51.98%, rising to $329,550 and representing 1.56% of the budget. Culture/Recreation expenditures slightly decreased by 0.32% to $92,800, comprising 0.44% of the total. Overall, the budget reflects growth in most categories, with Judicial and Culture/Recreation being the only areas of decline.

FY26 Expenditures by Functional Classifications



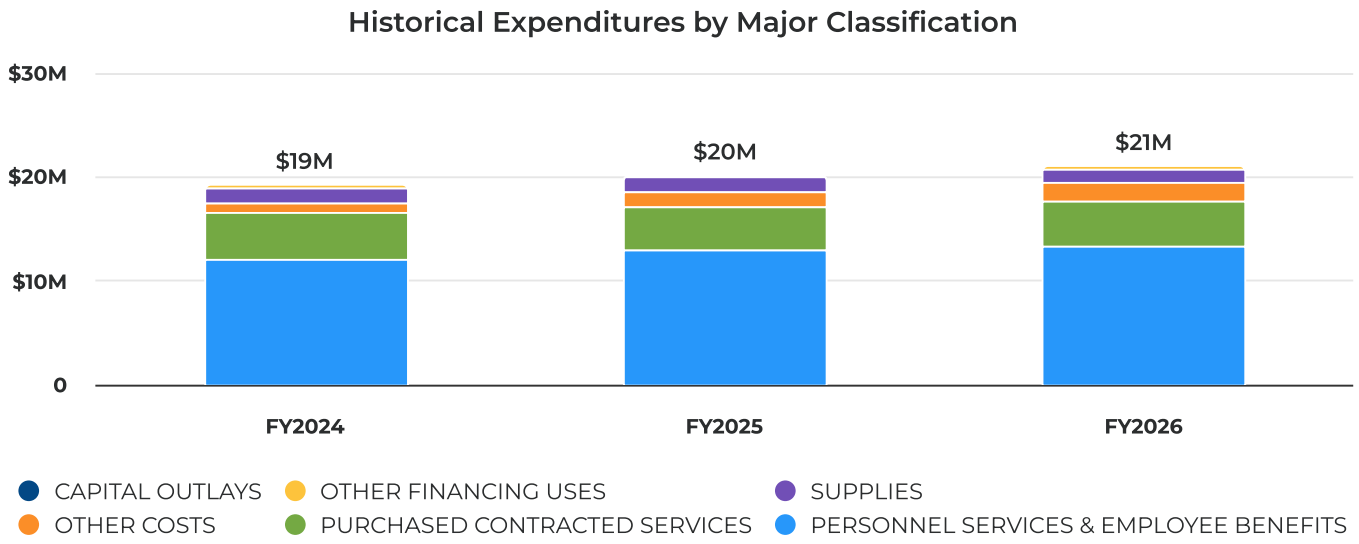
●	PUBLIC SAFETY	**$10,001,700**	47.47%
●	GENERAL GOVERNMENT	**$4,941,180**	23.45%
●	JUDICIAL	**$2,916,370**	13.84%
●	PUBLIC WORKS	**$1,560,080**	7.40%
●	HOUSING AND DEVELOPMENT	**$897,720**	4.26%
●	HEALTH AND WELFARE	**$331,400**	1.57%
●	OTHER FINANCING USES	**$329,550**	1.56%
●	CULTURE/RECREATION	**$92,800**	0.44%

For the GENERAL FUND fiscal year expenditures by functional classifications, PUBLIC SAFETY accounts for $10 million, representing 47.47% of the total. GENERAL GOVERNMENT follows with $4.9 million, or 23.45%. JUDICIAL expenditures are $2.9 million, making up 13.84%. PUBLIC WORKS expenses total $1.6 million, which is 7.4%. HOUSING AND DEVELOPMENT amounts to $897,720, or 4.26%. HEALTH AND WELFARE expenditures are $331,400, representing 1.57%. OTHER FINANCING USES are $329,550, accounting for 1.56%. Lastly, CULTURE/RECREATION expenditures are $92,800, comprising 0.44% of the total.

Expenditures by Functional Classifications

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
GENERAL GOVERNMENT	$4,617,277.12	$4,620,574.15	$4,941,180.00	$320,605.85	6.94%
JUDICIAL	$2,803,478.45	$3,032,013.57	$2,916,370.00	-$115,643.57	-3.81%
PUBLIC SAFETY	$9,093,400.57	$9,636,327.00	$10,001,700.00	$365,373.00	3.79%
HEALTH AND WELFARE	$216,599.31	$324,500.00	$331,400.00	$6,900.00	2.13%
PUBLIC WORKS	$1,392,876.71	$1,477,996.00	$1,560,080.00	$82,084.00	5.55%
CULTURE/RECREATION	$118,947.93	$93,100.00	$92,800.00	-$300.00	-0.32%
HOUSING AND DEVELOPMENT	$752,643.68	$830,096.00	$897,720.00	$67,624.00	8.15%
OTHER FINANCING USES	$271,188.83	$216,834.00	$329,550.00	$112,716.00	51.98%
Total Expenditures	**$19,266,412.60**	**$20,231,440.72**	**$21,070,800.00**	**$839,359.28**	**4.15%**

Expenditures by Major Classification

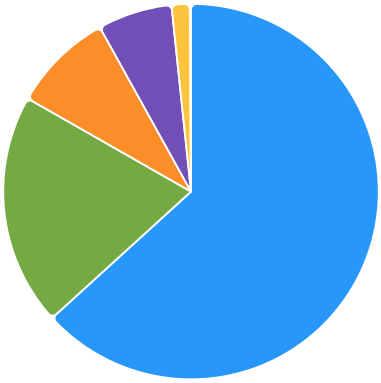


In FY2026, the General Fund's total expenditures increased by 4.15% to $21.1 million compared to the previous year. The largest expenditure category remained Personnel Services & Employee Benefits, which rose by $455,663 or 3.54% to $13.3 million, representing 63.24% of the total budget, a slight decrease in its share from the prior year.

Purchased Contracted Services saw a modest increase of $98,447 or 2.39%, reaching $4.2 million and accounting for 20.01% of total expenditures, slightly down in proportion from the previous year. Other Costs experienced a significant increase of $239,133 or 15.02%, totaling $1.8 million and making up 8.69% of the budget, marking a notable rise both in value and percentage share.

Supplies expenditures decreased by $64,600 or 4.58% to $1.3 million, representing 6.39% of the total, continuing a downward trend in this category. Other Financing Uses increased substantially by $112,716 or 51.98% to $329,550, now constituting 1.56% of the budget, reflecting a notable growth from the previous year. Capital Outlays declined slightly by $2,000 or 8.44% to $21,700, making up 0.1% of total expenditures.

FY26 Expenditures by Major Classification



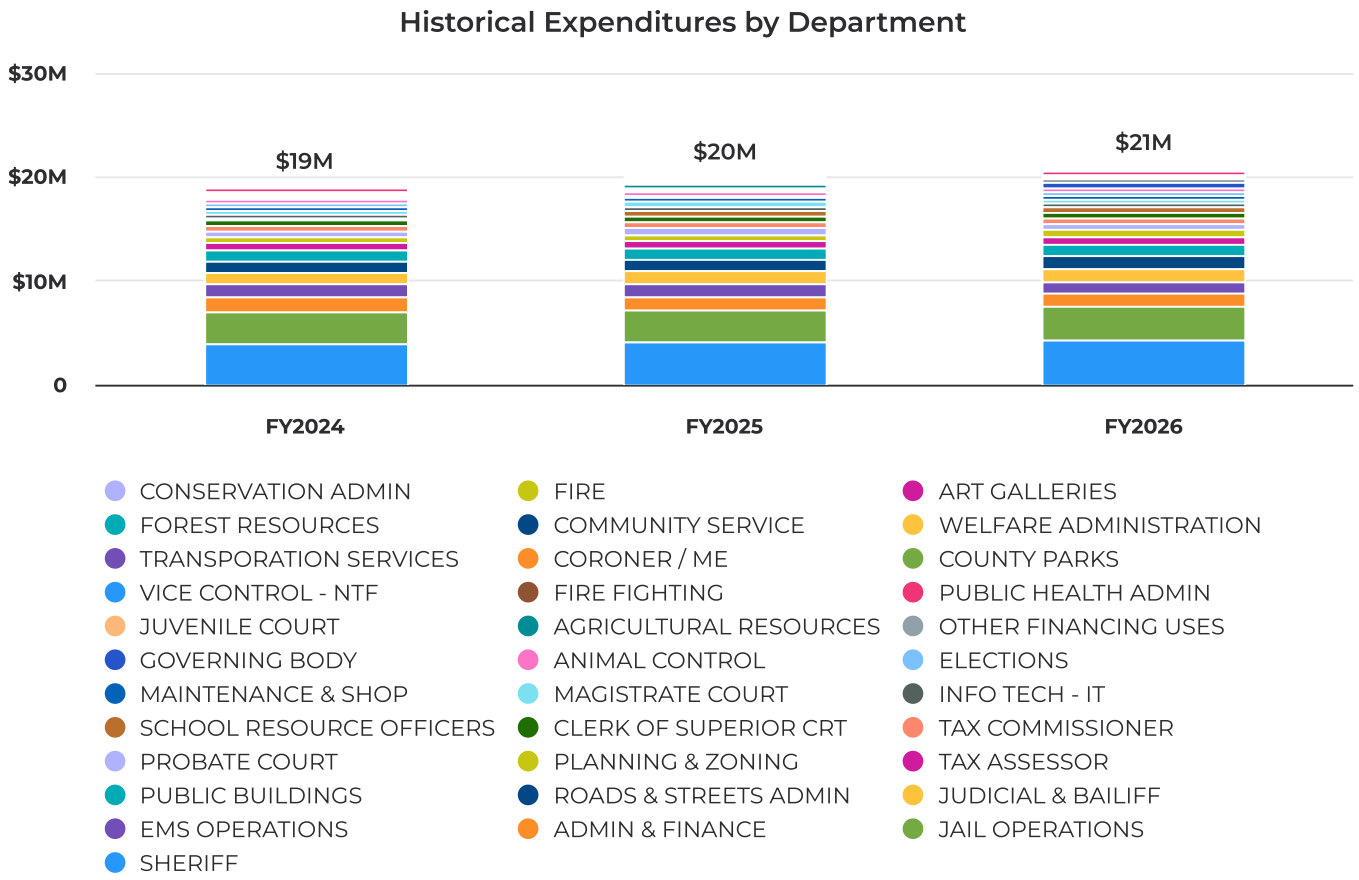
PERSONNEL SERVICES & EMPLOYEE BENEFITS	**$13,326,190**	63.24%
PURCHASED CONTRACTED SERVICES	**$4,216,220**	20.01%
OTHER COSTS	**$1,831,340**	8.69%
SUPPLIES	**$1,345,800**	6.39%
OTHER FINANCING USES	**$329,550**	1.56%
CAPITAL OUTLAYS	**$21,700**	0.10%

For the General Fund fiscal year expenditures by major classification, Personnel Services & Employee Benefits account for $13.3 million, representing 63.24% of the total. Purchased Contracted Services follow with $4.2 million, or 20.01%. Other Costs amount to $1.8 million, making up 8.69%, while Supplies total $1.3 million, which is 6.39%. Other Financing Uses are $329,550, comprising 1.56%, and Capital Outlays are $21,700, representing 0.1% of the expenditures.

Expenditures by Major Classification

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$12,015,763.60	$12,870,526.72	$13,326,190.00	$455,663.28	3.54%
PURCHASED CONTRACTED SERVICES	$4,439,926.87	$4,117,773.00	$4,216,220.00	$98,447.00	2.39%
SUPPLIES	$1,457,698.32	$1,410,400.00	$1,345,800.00	-$64,600.00	-4.58%
CAPITAL OUTLAYS	$78,453.82	$23,700.00	$21,700.00	-$2,000.00	-8.44%
OTHER COSTS	$1,003,381.16	$1,592,207.00	$1,831,340.00	$239,133.00	15.02%
OTHER FINANCING USES	$271,188.83	$216,834.00	$329,550.00	$112,716.00	51.98%
Total Expenditures	**$19,266,412.60**	**$20,231,440.72**	**$21,070,800.00**	**$839,359.28**	**4.15%**

Expenditures by Department

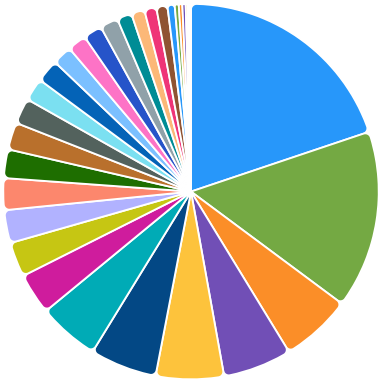


The General Fund's total expenditures for FY2026 remain steady at $20.2 million, showing no change from the previous year. The Sheriff's department continues as the largest expenditure category, maintaining $4 million, which is 19.87% of the total budget, with no increase from the prior year. Jail Operations hold the second-largest share at $3.1 million or 15.27% of the total, also unchanged from the previous year.

Other major departments such as Admin & Finance, Judicial & Bailiff, EMS Operations, Roads & Streets Administration, Public Buildings, Tax Assessor, Probate Court, and Planning & Zoning all retain their previous budget amounts and respective percentages of the total budget, with no increases or decreases. Each of these departments continues to represent between approximately 2.98% and 6.28% of the total expenditures.

Overall, the FY2026 budget reflects a stabilization in spending across all major departments, with no adjustments in funding levels compared to the prior year. This includes the categories that had experienced notable increases or decreases in the previous budget cycle, which now show no further changes.

FY26 Expenditures by Department



SHERIFF	$4,182,120	19.85%
JAIL OPERATIONS	$3,229,270	15.33%
ADMIN & FINANCE	$1,284,580	6.10%
JUDICIAL & BAILIFF	$1,244,440	5.91%
EMS OPERATIONS	$1,231,300	5.84%
ROADS & STREETS ADMIN	$1,211,690	5.75%
PUBLIC BUILDINGS	$1,109,600	5.27%
TAX ASSESSOR	$747,860	3.55%
PLANNING & ZONING	$630,780	2.99%
SCHOOL RESOURCE OFFICERS	$597,490	2.84%
TAX COMMISSIONER	$577,410	2.74%
CLERK OF SUPERIOR CRT	$520,210	2.47%
PROBATE COURT	$493,540	2.34%
GOVERNING BODY	$463,290	2.20%
INFO TECH - IT	$415,360	1.97%
MAGISTRATE COURT	$413,880	1.96%
MAINTENANCE & SHOP	$355,390	1.69%
ANIMAL CONTROL	$344,100	1.63%
ELECTIONS	$336,080	1.60%
OTHER FINANCING USES	$329,550	1.56%
AGRICULTURAL RESOURCES	$266,940	1.27%
JUVENILE COURT	$244,300	1.16%
FIRE FIGHTING	$216,120	1.03%
PUBLIC HEALTH ADMIN	$200,800	0.95%
VICE CONTROL - NTF	$132,230	0.63%
COUNTY PARKS	$72,300	0.34%
CORONER / ME	$65,870	0.31%
TRANSPORATION SERVICES	$57,500	0.27%
WELFARE ADMINISTRATION	$40,000	0.19%
COMMUNITY SERVICE	$33,100	0.16%
FOREST RESOURCES	$15,000	0.07%
ART GALLERIES	$5,500	0.03%
FIRE	$3,200	0.02%

The General Fund fiscal year expenditures by the department include the SHERIFF at $4.2 million, representing 19.85% of the total. JAIL OPERATIONS follow with $3.2 million, or 15.33%. ADMIN & FINANCE accounts for $1.3 million, which is 6.1%, while JUDICIAL & BAILIFF expenditures are $1.2 million, or 5.91%. EMS OPERATIONS also total $1.2 million, making up 5.84%, and ROADS & STREETS ADMIN is $1.2 million, or 5.75%. PUBLIC BUILDINGS expenditures are $1.1 million, representing 5.27%. The TAX ASSESSOR department has $747,860 in expenditures, accounting for 3.55%. PLANNING &

ZONING expenditures are $630,780, or 2.99%, and SCHOOL RESOURCE OFFICERS total $597,490, which is 2.84% of the fiscal year expenditures. There are 23 smaller categories not listed here.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
OTHER FINANCING USES	$271,188.83	$216,834.00	$329,550.00	$112,716.00	51.98%
GOVERNING BODY	$208,810.92	$226,479.00	$463,290.00	$236,811.00	104.56%
ELECTIONS	$349,461.37	$311,210.00	$336,080.00	$24,870.00	7.99%
ADMIN & FINANCE	$1,342,559.62	$1,269,823.00	$1,284,580.00	$14,757.00	1.16%
TAX COMMISSIONER	$541,458.81	$545,755.15	$577,410.00	$31,654.85	5.80%
TAX ASSESSOR	$762,797.96	$720,339.00	$747,860.00	$27,521.00	3.82%
INFO TECH - IT	$390,447.47	$428,389.00	$415,360.00	-$13,029.00	-3.04%
PUBLIC BUILDINGS	$1,021,740.97	$1,118,579.00	$1,109,600.00	-$8,979.00	-0.80%
JUDICIAL & BAILIFF	$1,197,500.81	$1,245,907.00	$1,244,440.00	-$1,467.00	-0.12%
CLERK OF SUPERIOR CRT	$435,243.80	$519,132.00	$520,210.00	$1,078.00	0.21%
MAGISTRATE COURT	$350,051.51	$402,334.99	$413,880.00	$11,545.01	2.87%
PROBATE COURT	$605,270.10	$637,711.54	$493,540.00	-$144,171.54	-22.61%
JUVENILE COURT	$215,412.23	$226,928.04	$244,300.00	$17,371.96	7.66%
SHERIFF	$3,833,402.87	$4,020,920.00	$4,182,120.00	$161,200.00	4.01%
VICE CONTROL - NTF	$104,727.79	$128,100.00	$132,230.00	$4,130.00	3.22%
JAIL OPERATIONS	$3,184,128.48	$3,089,052.00	$3,229,270.00	$140,218.00	4.54%
SCHOOL RESOURCE OFFICERS	$218,971.61	$583,676.00	$597,490.00	$13,814.00	2.37%
COMMUNITY SERVICE	$6,624.59	$31,200.00	$33,100.00	$1,900.00	6.09%
FIRE	$3,083.92	$2,900.00	$3,200.00	$300.00	10.34%
FIRE FIGHTING	$120,020.23	$207,185.00	$216,120.00	$8,935.00	4.31%
EMS OPERATIONS	$1,231,352.64	$1,231,300.00	$1,231,300.00	-	-
CORONER / ME	$93,193.35	$63,300.00	$65,870.00	$2,570.00	4.06%
ANIMAL CONTROL	$304,519.68	$309,894.00	$344,100.00	$34,206.00	11.04%
ROADS & STREETS ADMIN	$1,045,202.60	$1,154,919.00	$1,211,690.00	$56,771.00	4.92%
MAINTENANCE & SHOP	$347,674.11	$323,077.00	$355,390.00	$32,313.00	10.00%
PUBLIC HEALTH ADMIN	$200,873.02	$200,800.00	$200,800.00	-	-
WELFARE ADMINISTRATION	$9,101.70	$40,000.00	$40,000.00	-	-
TRANSPORATION SERVICES	-	$52,500.00	$57,500.00	$5,000.00	9.52%
COUNTY PARKS	$99,224.93	$72,600.00	$72,300.00	-$300.00	-0.41%
ART GALLERIES	$5,000.00	$5,500.00	$5,500.00	-	-
CONSERVATION ADMIN	$3,000.00	$6,000.00	-	-$6,000.00	-100.00%
AGRICULTURAL RESOURCES	$199,277.11	$221,035.00	$266,940.00	$45,905.00	20.77%
FOREST RESOURCES	$14,723.00	$15,000.00	$15,000.00	-	-
PLANNING & ZONING	$550,366.57	$603,061.00	$630,780.00	$27,719.00	4.60%
Total Expenditures	**$19,266,412.60**	**$20,231,440.72**	**$21,070,800.00**	**$839,359.28**	**4.15%**

Line Item Expenditures by Department

Line Item Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
GENERAL FUND					
OTHER FINANCING USES					
INTERFUND TRANSFERS OUT	$271,189	$216,834	$329,550	$112,716	51.98%
Total OTHER FINANCING USES	$271,189	$216,834	$329,550	$112,716	51.98%
GOVERNING BODY					
SALARIES & WAGES	$107,762	$110,100	$106,850	-$3,250	-2.95%
EMPLOYEE BENEFITS	$26,306	$44,679	$51,840	$7,161	16.03%
FICA	$9,388	$8,400	$8,190	-$210	-2.50%
RETIREMENT CONTRIBUTIONS	$9,063	$7,800	$3,370	-$4,430	-56.79%
DEFERRED COMPENSATION	-	-	$2,570	$2,570	-
WORKERS COMPENSATION	$422	$3,200	$150	-$3,050	-95.31%
LTD & LIFE INS EMPLOYER C	$793	$1,900	$1,090	-$810	-42.63%
WELLNESS PROGRAM	$576	$600	$600	-	-
EMPLOYEE APPRECIATION 100	$1,988	$9,000	$9,600	$600	6.67%
INSURANCE-PUBLIC OFF.LIAB	$1,913	$400	$470	$70	17.50%
INSURANCE - SURETY BONDS	-	-	$300	$300	-
GENERAL LIAB INSURANCE	$1,046	$1,300	$1,300	-	-
ADVERTISING	$5,000	$2,000	$1,000	-$1,000	-50.00%
TRAVEL	$17,751	$15,000	$15,000	-	-
TRAINING	$24,575	$22,000	$20,000	-$2,000	-9.09%
SUPPLIES	-	$100	-	-$100	-100.00%
COMPUTER & EQUIP PURCHASES	$1,429	-	-	-	-
OTHER EQUIPMENT	$799	-	-	-	-
COMMUNITY SUPPORT/SPONSORSHIP	-	-	$3,000	$3,000	-
RESERVE FOR CONTINGENCY	-	-	$237,960	$237,960	-
Total GOVERNING BODY	$208,811	$226,479	$463,290	$236,811	104.56%
ELECTIONS					
SALARIES & WAGES	$149,494	$161,200	$169,150	$7,950	4.93%
OVERTIME	$5,283	$2,000	$2,000	-	-
EMPLOYEE BENEFITS	$52,511	$55,210	$47,350	-$7,860	-14.24%
FICA	$17,077	$12,300	$12,970	$670	5.45%
RETIREMENT CONTRIBUTIONS	$6,753	$7,300	$11,160	$3,860	52.88%
DEFERRED COMPENSATION	$1,090	$600	$500	-$100	-16.67%
WORKERS COMPENSATION	$703	$100	$230	$130	130.00%
LTD & LIFE INS EMPLOYER C	$1,013	$1,100	$870	-$230	-20.91%
WELLNESS PROGRAM	$1,152	$1,300	-	-$1,300	-100.00%
ADMIN. SVCS. BOARD OF ELE	$879	$500	$1,500	$1,000	200.00%
PROF/TECHNICAL SERVICES	$69,007	$32,100	$42,500	$10,400	32.40%
R&M - VEHICLES	$33	-	-	-	-
R/M - EQUIPMENT	-	$2,000	$2,000	-	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
PROPERTY - CASUALTY INSUR	-	-	$1,160	$1,160	-
INSURANCE-PUBLIC OFF.LIAB	$368	$300	$430	$130	43.33%
GENERAL LIAB INSURANCE	$149	$1,100	$1,140	$40	3.64%
CYBER INSURANCE	-	$100	$170	$70	70.00%
COMMUNICATIONS	$399	$400	$900	$500	125.00%
POSTAGE	$2,674	$2,500	$3,500	$1,000	40.00%
ADVERTISING	-	$1,500	$2,000	$500	33.33%
DUES & FEES	$1,140	$800	$1,000	$200	25.00%
TRAINING	$2,083	$3,500	$4,500	$1,000	28.57%
SOFTWARE MAINT & LICENSES	-	-	$50	$50	-
COMPUTER EQUIPMENT ELECTIONS	$1,262	$1,000	$1,000	-	-
SUPPLIES	$36,045	$24,300	$30,000	$5,700	23.46%
OTHER EQUIPMENT	$347	-	-	-	-
Total ELECTIONS	$349,461	$311,210	$336,080	$24,870	7.99%
ADMIN & FINANCE					
SALARIES & WAGES	$696,088	$694,100	$722,830	$28,730	4.14%
OVERTIME	$904	$1,000	$1,000	-	-
AUTO ALLOWANCE	$5,049	$5,000	$7,000	$2,000	40.00%
EMPLOYEE BENEFITS	$79,088	$87,123	$119,670	$32,547	37.36%
FICA	$58,647	$53,100	$54,620	$1,520	2.86%
RETIREMENT CONTRIBUTIONS	$46,170	$39,200	$26,810	-$12,390	-31.61%
DEFERRED COMPENSATION	$18,233	$2,900	$14,760	$11,860	408.97%
WORKERS COMPENSATION	$2,498	$800	$990	$190	23.75%
LTD & LIFE INS EMPLOYER C	$4,285	$3,400	$4,200	$800	23.53%
WELLNESS PROGRAM	$432	$600	-	-$600	-100.00%
BANK CHARGES	$22	-	$20	$20	-
PROF/TECHNICAL SERVICES	$81,855	$82,500	$81,000	-$1,500	-1.82%
FINANCIAL ADVISOR FEES	$37,341	$20,000	-	-$20,000	-100.00%
LEGAL FEES	$143,176	$135,000	$120,000	-$15,000	-11.11%
PROF FEES-MUNICODE	$949	$7,000	$1,000	-$6,000	-85.71%
PROFESS SRVCS-CHAMBER COM	$10,852	-	-	-	-
INDIGENT BURIAL COSTS	$12,210	$10,800	$11,000	$200	1.85%
R&M - VEHICLES	$1,580	$1,200	$800	-$400	-33.33%
PROPERTY - CASUALTY INSUR	$2,331	$2,500	-	-$2,500	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$2,129	$1,600	$1,750	$150	9.38%
INSURANCE - SURETY BONDS	$150	-	$150	$150	-
GENERAL LIAB INSURANCE	$861	$4,400	$7,110	$2,710	61.59%
CYBER INSURANCE	$15,444	$600	$970	$370	61.67%
COMMUNICATIONS	$7,462	$6,000	$4,500	-$1,500	-25.00%
POSTAGE	$3,227	$1,500	$1,500	-	-
ADVERTISING	$9,285	$7,800	$8,000	$200	2.56%
PRINTING	-	$1,000	$1,000	-	-
DOC DESTRUCTION/SHREDDING	$747	-	$400	$400	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
TRAVEL	$189	-	-	-	-
DUES & FEES	$9,512	$2,800	$2,000	-$800	-28.57%
TRAINING	$25,781	$23,000	$15,000	-$8,000	-34.78%
SOFTWARE MAINT & LICENSES	$40,511	$60,000	$60,000	-	-
CONTRACT LABOR	$195	-	-	-	-
SUPPLIES	$24,594	$14,900	$16,500	$1,600	10.74%
FOOD - MEETINGS & MEALS	$15	-	-	-	-
INTERGOVERNMENTAL	$750	-	-	-	-
Total ADMIN & FINANCE	$1,342,560	$1,269,823	$1,284,580	$14,757	1.16%
TAX COMMISSIONER					
SALARIES & WAGES	$321,093	$330,674	$340,300	$9,626	2.91%
OVERTIME	$164	$200	$200	-	-
EMPLOYEE BENEFITS	$75,657	$79,570	$92,890	$13,320	16.74%
FICA	$24,434	$25,297	$26,090	$793	3.14%
RETIREMENT CONTRIBUTIONS	$16,839	$20,914	$23,460	$2,546	12.17%
DEFERRED COMPENSATION	$2,164	$700	$1,500	$800	114.29%
WORKERS COMPENSATION	$1,109	$300	$470	$170	56.67%
LTD & LIFE INS EMPLOYER C	$2,464	$2,600	$2,750	$150	5.77%
WELLNESS PROGRAM	$1,584	$1,700	$1,700	-	-
PROF/TECHNICAL SERVICES	$21,563	$18,500	$18,500	-	-
LEGAL FEES	$300	-	-	-	-
PROF FEES - HARRIS-DIGEST/BILLS	$39,897	$16,500	$17,300	$800	4.85%
TECHNICAL SUPPORT	$2,836	$18,000	$18,000	-	-
R/M - BUILDING	$407	-	-	-	-
COPIER RENTALS/SUPPLIES	$2,132	$1,700	$1,900	$200	11.76%
INSURANCE-PUBLIC OFF.LIAB	$851	$600	-	-$600	-100.00%
INSURANCE - SURETY BONDS	$746	$1,900	$1,200	-$700	-36.84%
GENERAL LIAB INSURANCE	$344	$1,800	$2,200	$400	22.22%
CYBER INSURANCE	-	$200	$400	$200	100.00%
COMMUNICATIONS	$4,639	$3,700	$4,350	$650	17.57%
POSTAGE	$4,678	$2,800	$5,000	$2,200	78.57%
ADVERTISING	$3,944	$4,000	$4,000	-	-
DOC DESTRUCTION/SHREDDING	$805	$500	$1,400	$900	180.00%
TAX COMMISSIONER EXPENSE ACCT.	-	$100	$100	-	-
TRAVEL	$869	$1,500	$1,500	-	-
DUES & FEES	-	$500	$500	-	-
TRAINING	$4,029	$5,500	$5,500	-	-
OTHER PROF SVCS / P3 COST ANALYSTS	$276	-	$400	$400	-
SUPPLIES	$7,406	$6,000	$5,800	-$200	-3.33%
COMPUTER & EQUIP PURCHASES	$228	-	-	-	-
Total TAX COMMISSIONER	$541,459	$545,755	$577,410	$31,655	5.80%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
TAX ASSESSOR					
SALARIES & WAGES	$437,076	$401,800	$421,290	$19,490	4.85%
OVERTIME	$243	$300	$300	-	-
EMPLOYEE BENEFITS	$132,193	$137,439	$139,970	$2,531	1.84%
FICA	$32,567	$30,700	$32,290	$1,590	5.18%
RETIREMENT CONTRIBUTIONS	$25,472	$23,400	$29,600	$6,200	26.50%
DEFERRED COMPENSATION	$755	$1,400	$1,450	$50	3.57%
WORKERS COMPENSATION	$1,543	$400	$570	$170	42.50%
LTD & LIFE INS EMPLOYER C	$3,451	$3,000	$3,390	$390	13.00%
WELLNESS PROGRAM	$144	$200	$500	$300	150.00%
PROF/TECHNICAL SERVICES	$25,711	$17,500	$17,500	-	-
R&M - VEHICLES	$2,655	$3,800	$3,500	-$300	-7.89%
R/M - BUILDING	$407	-	-	-	-
COPIER RENTALS/SUPPLIES	$5,324	$4,600	$4,600	-	-
PROPERTY - CASUALTY INSUR	$5,159	$6,800	-	-$6,800	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$1,286	$800	-	-$800	-100.00%
GENERAL LIAB INSURANCE	$520	$2,500	$10,000	$7,500	300.00%
CYBER INSURANCE	-	$300	$600	$300	100.00%
COMMUNICATIONS	$2,621	-	$2,000	$2,000	-
POSTAGE	$1,717	$1,700	$1,500	-$200	-11.76%
PRINTING	$12,427	$16,000	$16,000	-	-
DATA MAINTENANCE	$12,468	$13,000	$13,000	-	-
AERIAL PHOTOGRAPHY & MAPP	$15,420	$17,000	$17,000	-	-
DUES & FEES	$3,882	$6,000	$6,000	-	-
TRAINING	$13,966	$11,000	$11,000	-	-
SOFTWARE MAINT & LICENSES	$2,100	$700	$3,500	$2,800	400.00%
CONTRACT LABOR	$7,455	$6,000	-	-$6,000	-100.00%
OTHER PROF SVCS / P3 COST ANALYSTS	$189	-	$300	$300	-
SUPPLIES	$2,323	$2,000	$2,000	-	-
BOOK & PERIODICALS	$7,423	$12,000	$10,000	-$2,000	-16.67%
SOFTWARE LICENSE PURCH	$6,300	-	-	-	-
Total TAX ASSESSOR	$762,798	$720,339	$747,860	$27,521	3.82%
INFO TECH - IT					
SALARIES & WAGES	$224,725	$217,000	$214,630	-$2,370	-1.09%
OVERTIME	-	-	$130	$130	-
EMPLOYEE BENEFITS	$53,498	$53,189	$52,830	-$359	-0.67%
FICA	$16,782	$16,000	$16,450	$450	2.81%
RETIREMENT CONTRIBUTIONS	$18,295	$15,000	$8,050	-$6,950	-46.33%
DEFERRED COMPENSATION	-	-	$4,400	$4,400	-
WORKERS COMPENSATION	$727	$200	$290	$90	45.00%
LTD & LIFE INS EMPLOYER C	$1,521	$1,300	$1,550	$250	19.23%
WELLNESS PROGRAM	$288	$1,400	-	-$1,400	-100.00%
R&M - VEHICLES	$5,173	$4,000	$4,000	-	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
PROPERTY - CASUALTY INSUR	$5,058	$7,000	-	-$7,000	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$617	$400	$500	$100	25.00%
GENERAL LIAB INSURANCE	$250	$1,300	$9,030	$7,730	594.62%
COMMUNICATIONS	-	-	$2,000	$2,000	-
INTERNET WEB PAGE	$63	$3,200	$3,500	$300	9.38%
TRAVEL	-	$100	-	-$100	-100.00%
TRAINING	$5,067	$4,000	$4,000	-	-
SOFTWARE MAINT & LICENSES	$51,756	$87,500	$77,500	-$10,000	-11.43%
SUPPLIES	$3,005	$1,500	$1,200	-$300	-20.00%
COMPUTER & EQUIP PURCHASES	$3,502	$15,000	$15,000	-	-
DOMAIN HOSTING	$120	$300	$300	-	-
Total INFO TECH - IT	$390,447	$428,389	$415,360	-$13,029	-3.04%
PUBLIC BUILDINGS					
SALARIES & WAGES	$172,269	$181,700	$189,490	$7,790	4.29%
OVERTIME	$824	$1,000	$500	-$500	-50.00%
EMPLOYEE BENEFITS	$42,823	$44,679	$43,610	-$1,069	-2.39%
FICA	$12,847	$13,900	$14,520	$620	4.46%
RETIREMENT CONTRIBUTIONS	$10,665	$9,000	$10,150	$1,150	12.78%
DEFERRED COMPENSATION	$1,981	$600	$1,430	$830	138.33%
WORKERS COMPENSATION	$8,035	$11,000	$6,830	-$4,170	-37.91%
LTD & LIFE INS EMPLOYER C	$1,143	$1,100	$1,310	$210	19.09%
WELLNESS PROGRAM	$576	$800	-	-$800	-100.00%
UNIFORMS	$3,751	$3,000	$3,000	-	-
PROF/TECHNICAL SERVICES	$3,205	-	-	-	-
DISPOSAL (garb,anim,etc)	$18,498	$22,000	$22,500	$500	2.27%
LAWN CARE	$115,902	$130,000	$102,000	-$28,000	-21.54%
REPAIRS AND MAINTENANCE	$14,047	$6,800	$6,800	-	-
R&M - VEHICLES	$11,083	$15,000	$15,000	-	-
PURCHASE OF TIRES	$1,198	-	-	-	-
R/M - BUILDING	$191,664	$74,000	$63,000	-$11,000	-14.86%
TOOLS REPLACEMENT	$13,161	$1,000	$2,000	$1,000	100.00%
R&M/BLDG-RENOVATIONS	$1,817	-	-	-	-
HVAC MAINT AGRMNT RENEWAL	$6,782	$17,000	$17,000	-	-
ASS TAK REPARE	-	$25,000	$25,000	-	-
PROPERTY - CASUALTY INSUR	$30,818	$37,300	-	-$37,300	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$1,820	$1,000	$1,100	$100	10.00%
GENERAL LIAB INSURANCE	$735	$3,000	$73,490	$70,490	2,349.67%
CYBER INSURANCE	-	$400	$650	$250	62.50%
COMMUNICATIONS	$10,406	$7,800	$7,720	-$80	-1.03%
TRAINING	$513	$1,000	$500	-$500	-50.00%
CONTRACT LABOR	$19,301	$126,500	$168,000	$41,500	32.81%
SUPPLIES	$57,421	$34,000	$34,000	-	-
UTILITIES	$267,886	$350,000	$300,000	-$50,000	-14.29%
BUILDING PROJECTS	$3,238	-	-	-	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
COMPUTER & EQUIP PURCHASES	-$2,668	-	-	-	-
Total PUBLIC BUILDINGS	$1,021,741	$1,118,579	$1,109,600	-$8,979	-0.80%
JUDICIAL & BAILIFF					
SALARIES & WAGES	$10,801	$13,500	$19,150	$5,650	41.85%
FICA	$826	$1,000	$1,470	$470	47.00%
WORKERS COMPENSATION	$405	$800	$690	-$110	-13.75%
PROF TECH SERVICES	$447,769	-	-	-	-
GRIFFIN JUDICIAL CIRCUIT-D.A.	-	$487,443	$494,790	$7,347	1.51%
GRIFFIN JUDICIAL CIRCUIT	$234,009	$229,064	$214,330	-$14,734	-6.43%
PUBLIC DEFENDER	$400,660	$400,600	$400,660	$60	0.01%
PROF. SERVICES	$32,894	$36,700	$36,700	-	-
INSURANCE-PUBLIC OFF.LIAB	$1,852	$1,300	$1,450	$150	11.54%
GENERAL LIAB INSURANCE	$748	$4,000	$4,050	$50	1.25%
CYBER INSURANCE	-	$600	$1,000	$400	66.67%
COMMUNICATIONS	$9,833	$9,800	$6,000	-$3,800	-38.78%
POSTAGE	$4,080	$1,000	-	-$1,000	-100.00%
JURY PAY/TRANSCRIPTS	$50,000	$60,000	$60,000	-	-
OTHER PROF SVCS / P3 COST ANALYSTS	$256	-	-	-	-
SUPPLIES	$3,366	$100	$4,150	$4,050	4,050.00%
Total JUDICIAL & BAILIFF	$1,197,501	$1,245,907	$1,244,440	-$1,467	-0.12%
CLERK OF SUPERIOR CRT					
SALARIES & WAGES	$267,575	$307,700	$310,680	$2,980	0.97%
OVERTIME	-	$2,000	$1,000	-$1,000	-50.00%
EMPLOYEE BENEFITS	$57,016	$73,932	$75,490	$1,558	2.11%
FICA	$20,230	$23,500	$23,810	$310	1.32%
RETIREMENT CONTRIBUTIONS	$12,491	$18,900	$18,750	-$150	-0.79%
DEFERRED COMPENSATION	$1,180	$500	$2,780	$2,280	456.00%
WORKERS COMPENSATION	$944	$700	$430	-$270	-38.57%
LTD & LIFE INS EMPLOYER C	$1,829	$2,300	$2,200	-$100	-4.35%
TECHNICAL SUPPORT	$13,122	$12,000	$12,000	-	-
VPN SERVICES - GTA	$36	-	$70	$70	-
CONTRACTED SERVICES/TECH	$6,330	$7,000	$7,000	-	-
R/M - BUILDING	$407	-	-	-	-
COPIER RENTALS/SUPPLIES	$9,989	$10,000	$10,000	-	-
PROPERTY - CASUALTY INSUR	$659	$800	-	-$800	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$1,004	$400	$550	$150	37.50%
GENERAL LIAB INSURANCE	$406	$1,500	$1,500	-	-
CYBER INSURANCE	-	$200	$350	$150	75.00%
COMMUNICATIONS	$1,999	$2,100	$1,600	-$500	-23.81%
POSTAGE	$4,842	$9,000	$8,000	-$1,000	-11.11%
DOC DESTRUCTION/SHREDDING	$389	-	$1,000	$1,000	-
DUES & FEES	$24	$1,000	$800	-$200	-20.00%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
TRAINING	$5,271	$6,000	$6,000	-	-
ARCHIVE/PRINT/RECORD SRV/KOFILE	$16,537	$25,000	$20,000	-$5,000	-20.00%
BOARD OF EQUALIZATION	$3,138	-	$1,300	$1,300	-
BOE-MEMBER PER DIEM	$422	$2,500	$2,500	-	-
BOE-POSTAGE	$1	$700	$700	-	-
BOE-SUPPLIES	-	$100	$100	-	-
SUPPLIES	$7,915	$11,000	$11,000	-	-
BOOK & PERIODICALS	$699	$300	$600	$300	100.00%
COMPUTER & EQUIP PURCHASES	$792	-	-	-	-
Total CLERK OF SUPERIOR CRT	$435,244	$519,132	$520,210	$1,078	0.21%
MAGISTRATE COURT					
SALARIES & WAGES	$219,455	$265,422	$264,620	-$802	-0.30%
OVERTIME	-	-	$160	$160	-
EMPLOYEE BENEFITS	$42,863	$47,940	$42,860	-$5,080	-10.60%
FICA	$17,154	$20,305	$20,280	-$25	-0.12%
RETIREMENT CONTRIBUTIONS	$13,661	-	$5,010	$5,010	-
DEFERRED COMPENSATION	$995	$5,308	$7,980	$2,672	50.33%
WORKERS COMPENSATION	$1,125	$319	$360	$41	13.03%
LTD & LIFE INS EMPLOYER C	$1,493	$1,536	$1,760	$224	14.58%
WELLNESS PROGRAM	$288	$432	-	-$432	-100.00%
SOLICITOR FEES	$24,000	$24,000	$24,000	-	-
VPN SERVICES - GTA	$111	$200	$200	-	-
R&M - VEHICLES	$210	-	-	-	-
PROPERTY - CASUALTY INSUR	$3,556	$3,367	-	-$3,367	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$567	$404	-	-$404	-100.00%
INSURANCE - SURETY BONDS	$150	$150	$150	-	-
GENERAL LIAB INSURANCE	$229	$1,214	$1,800	$586	48.27%
CYBER INSURANCE	-	$188	$550	$362	192.55%
COMMUNICATIONS	$1,347	$2,350	$1,350	-$1,000	-42.55%
POSTAGE	$1,061	$1,000	$2,500	$1,500	150.00%
PRINTING	$174	$1,000	$2,000	$1,000	100.00%
TRAVEL	$4,570	$4,800	$4,800	-	-
TRAINING	$8,194	$10,000	$15,000	$5,000	50.00%
SOFTWARE MAINT & LICENSES	-	$3,600	$5,000	$1,400	38.89%
SUPPLIES	$5,191	$5,800	$10,500	$4,700	81.03%
BOOK & PERIODICALS	$35	-	-	-	-
UNIFORM	-	$3,000	$3,000	-	-
NEW SOFTWARE PROGRAM	$3,600	-	-	-	-
COMPUTER & EQUIP PURCHASES	$21	-	-	-	-
Total MAGISTRATE COURT	$350,052	$402,335	$413,880	$11,545	2.87%
PROBATE COURT					
SALARIES & WAGES	$324,414	$335,059	$233,400	-$101,659	-30.34%
OVERTIME	$7	-	-	-	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
EMPLOYEE BENEFITS	$144,777	$152,013	$135,960	-$16,053	-10.56%
FICA	$22,988	$25,632	$17,890	-$7,742	-30.20%
RETIREMENT CONTRIBUTIONS	$16,214	$18,900	$12,630	-$6,270	-33.17%
DEFERRED COMPENSATION	$3,953	$1,408	$3,000	$1,592	113.07%
WORKERS COMPENSATION	$959	$400	$320	-$80	-20.00%
LTD & LIFE INS EMPLOYER C	$2,490	$2,600	$1,950	-$650	-25.00%
WELLNESS PROGRAM	$1,008	$1,000	$1,680	$680	68.00%
PROF. SERVICES	$1,533	$3,000	$2,500	-$500	-16.67%
SOLICITOR FEES	$37,500	$37,500	$37,500	-	-
VPN SERVICES - GTA	$134	-	$150	$150	-
R&M - VEHICLES	$30	-	-	-	-
INSURANCE-PUBLIC OFF.LIAB	$804	$600	$800	$200	33.33%
GENERAL LIAB INSURANCE	$325	$2,000	$2,060	$60	3.00%
COMMUNICATIONS	$240	$200	$200	-	-
POSTAGE	$3,196	$4,000	$3,000	-$1,000	-25.00%
DUES & FEES	$479	$1,500	$1,500	-	-
TRAINING	$25,960	$30,400	$20,000	-$10,400	-34.21%
SOFTWARE MAINT & LICENSES	$1,604	$4,000	$4,000	-	-
SUPPLIES	$11,105	$9,000	$9,000	-	-
BOOK & PERIODICALS	$234	$1,500	$1,000	-$500	-33.33%
FIRE ARMS LICENSES	$3,543	$5,000	$5,000	-	-
COMPUTER & EQUIP PURCHASES	$1,773	$2,000	-	-$2,000	-100.00%
Total PROBATE COURT	$605,270	$637,712	$493,540	-$144,172	-22.61%
JUVENILE COURT					
SALARIES & WAGES	$96,348	$98,658	$128,550	$29,892	30.30%
OVERTIME	$2,451	-	$700	$700	-
EMPLOYEE BENEFITS	$27,088	$42,675	$31,280	-$11,395	-26.70%
FICA	$7,389	$7,547	$9,850	$2,303	30.51%
RETIREMENT CONTRIBUTIONS	$4,622	$4,182	-	-$4,182	-100.00%
DEFERRED COMPENSATION	$510	$795	$4,090	$3,295	414.39%
WORKERS COMPENSATION	$285	$118	$190	$72	60.49%
LTD & LIFE INS EMPLOYER C	$707	$1,152	$750	-$402	-34.90%
PROF. SERVICES	-	-	$2,000	$2,000	-
LEGAL FEES	$61,229	$57,000	$55,000	-$2,000	-3.51%
MEDICAL EXPENSES	$800	$800	-	-$800	-100.00%
R/M - BUILDING	-	$1,000	-	-$1,000	-100.00%
PROPERTY - CASUALTY INSUR	$457	$500	-	-$500	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$280	$200	$300	$100	50.00%
GENERAL LIAB INSURANCE	$113	$700	$750	$50	7.14%
COMMUNICATIONS	$2,830	$2,300	$2,000	-$300	-13.04%
POSTAGE	$775	$800	$300	-$500	-62.50%
TRAINING	$2,994	$4,000	$4,000	-	-
OTHER PROF SVCS / P3 COST ANALYSTS	$22	-	$40	$40	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
SUPPLIES	$4,373	$4,500	$4,500	-	-
OTHER EQUIPMENT	$2,140	-	-	-	-
Total JUVENILE COURT	$215,412	$226,928	$244,300	$17,372	7.66%
SHERIFF					
SALARIES & WAGES	$2,257,068	$2,380,800	$2,528,750	$147,950	6.21%
OVERTIME	$87,988	$78,000	$82,000	$4,000	5.13%
EMPLOYEE BENEFITS	$596,423	$665,920	$577,310	-$88,610	-13.31%
FICA	$176,822	$182,100	$193,840	$11,740	6.45%
RETIREMENT CONTRIBUTIONS	$97,460	$116,000	$115,870	-$130	-0.11%
DEFERRED COMPENSATION	$21,936	$11,900	$32,680	$20,780	174.62%
WORKERS COMPENSATION	$79,218	$58,500	$67,510	$9,010	15.40%
LTD & LIFE INS EMPLOYER C	$14,808	$14,400	$16,340	$1,940	13.47%
WELLNESS PROGRAM	$3,193	$4,500	$4,500	-	-
UNIFORMS	$13,382	$12,500	$12,500	-	-
PROF/TECHNICAL SERVICES	$1,024	-	-	-	-
MEDICAL EXPENSES	$103	$500	$500	-	-
VPN SERVICES - GTA	$2,067	$1,700	$1,700	-	-
INVESTIGATIONS	$534	$1,500	$1,500	-	-
LAWN CARE	-	-	$10,000	$10,000	-
REPAIRS AND MAINTENANCE	$2,206	$5,000	$5,000	-	-
R&M - VEHICLES	$41,456	$50,000	$50,000	-	-
PURCHASE OF TIRES	$14,781	$13,000	$13,000	-	-
R/M - COMPUTERS	$2,591	$2,500	$2,500	-	-
R/M - BUILDING	$3,303	$1,100	$1,100	-	-
RENTALS	$13,242	$10,500	$10,500	-	-
EQUIPMENT RENTAL	$5,791	$5,800	$5,800	-	-
PROPERTY - CASUALTY INSUR	$114,272	$162,200	-	-$162,200	-100.00%
INSURANCE - LAW ENFORCEME	$57,521	$39,900	$42,000	$2,100	5.26%
INSURANCE-PUBLIC OFF.LIAB	$6,217	$3,800	$4,200	$400	10.53%
INSURANCE - SURETY BONDS	$2,113	$2,200	$2,200	-	-
GENERAL LIAB INSURANCE	-	$11,600	$206,320	$194,720	1,678.62%
COMMUNICATIONS	$10,937	$12,000	$12,000	-	-
POSTAGE	$2,333	$2,500	$2,500	-	-
TRAVEL	$50	-	-	-	-
DUES & FEES	$2,234	$3,000	$3,000	-	-
TRAINING	$2,997	$3,000	$9,500	$6,500	216.67%
SOFTWARE MAINT & LICENSES	$28,470	$25,000	$28,000	$3,000	12.00%
SUPPLIES	$14,479	$12,500	$12,500	-	-
GASOLINE	$130,397	$120,000	$120,000	-	-
BOOK & PERIODICALS	$1,785	$1,000	$1,000	-	-
OTHER EQUIPMENT	$16,439	-	-	-	-
CAPITAL OUTLAY/EQUIPMENT	$7,763	$6,000	$6,000	-	-
Total SHERIFF	$3,833,403	$4,020,920	$4,182,120	$161,200	4.01%
VICE CONTROL - NTF					
REPAIRS AND MAINTENANCE	$190	$500	-	-$500	-100.00%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
PROPERTY - CASUALTY INSUR	$3,185	$5,000	$4,000	-$1,000	-20.00%
INSURANCE - LAW ENFORCEME	-	$1,400	$1,500	$100	7.14%
INSURANCE-PUBLIC OFF.LIAB	-	$100	$150	$50	50.00%
GENERAL LIAB INSURANCE	-	$400	$5,880	$5,480	1,370.00%
COMMUNICATIONS	$1,935	$2,200	$2,200	-	-
SUPPLIES	$501	$1,000	$1,000	-	-
UTILITIES	$6,176	$6,400	$6,400	-	-
INTERGOVERNMENTAL	$92,741	$111,100	$111,100	-	-
Total VICE CONTROL - NTF	$104,728	$128,100	$132,230	$4,130	3.22%
JAIL OPERATIONS					
SALARIES & WAGES	$1,516,879	$1,450,200	$1,625,400	$175,200	12.08%
OVERTIME	$36,130	$25,000	$28,360	$3,360	13.44%
EMPLOYEE BENEFITS	$328,712	$367,852	$288,040	-$79,812	-21.70%
FICA	$118,202	$110,900	$124,590	$13,690	12.34%
RETIREMENT CONTRIBUTIONS	$33,902	$49,700	$43,580	-$6,120	-12.31%
DEFERRED COMPENSATION	$19,949	$14,500	$40,950	$26,450	182.41%
WORKERS COMPENSATION	$47,206	$35,600	$42,380	$6,780	19.04%
PRISONER - MEDICAL CARE	$372,832	$347,000	$347,000	-	-
LTD & LIFE INS EMPLOYER C	$11,222	$11,300	$9,950	-$1,350	-11.95%
WELLNESS PROGRAM	$432	$400	-	-$400	-100.00%
UNIFORMS	$24,316	$17,500	$17,500	-	-
INMATE CLOTHING & LINENS	$15,944	$4,500	$4,500	-	-
DISPOSAL (garb,anim,etc)	$9,550	$8,800	$8,800	-	-
REPAIRS AND MAINTENANCE	$44,872	$38,000	$38,000	-	-
R&M - VEHICLES	$148	-	-	-	-
R/M - BUILDING	$6,900	$7,300	$5,000	-$2,300	-31.51%
PROPERTY - CASUALTY INSUR	$8,282	-	-	-	-
INSURANCE - LAW ENFORCEME	$39,413	$36,600	$40,000	$3,400	9.29%
INSURANCE-PUBLIC OFF.LIAB	$4,976	$4,700	$5,500	$800	17.02%
GENERAL LIAB INSURANCE	-	$10,600	$10,120	-$480	-4.53%
CYBER INSURANCE	-	$1,600	$2,600	$1,000	62.50%
TRAINING	$2,081	$4,000	$4,000	-	-
SUPPLIES	$15,059	-	-	-	-
SUPPLIES - JAIL	$40,413	$56,000	$56,000	-	-
UTILITIES	$198,407	$187,000	$187,000	-	-
GASOLINE	$538	-	-	-	-
FOOD - MEETINGS & MEALS	$287,764	$300,000	$300,000	-	-
Total JAIL OPERATIONS	$3,184,128	$3,089,052	$3,229,270	$140,218	4.54%
SCHOOL RESOURCE OFFICERS					
SALARIES & WAGES	$133,198	$377,400	$378,280	$880	0.23%
OVERTIME	$1,143	$4,500	$4,340	-$160	-3.56%
EMPLOYEE BENEFITS	$45,704	$126,376	$139,860	$13,484	10.67%
FICA	$9,885	$28,800	$29,000	$200	0.69%
RETIREMENT CONTRIBUTIONS	$7,495	$11,900	$13,440	$1,540	12.94%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
DEFERRED COMPENSATION	$2,153	$4,100	$8,960	$4,860	118.54%
WORKERS COMPENSATION	$7,570	$17,400	$9,730	-$7,670	-44.08%
LTD & LIFE INS EMPLOYER C	$1,042	$2,600	$3,200	$600	23.08%
INSURANCE - LAW ENFORCEME	$9,587	$6,800	$6,800	-	-
LAW ENFORCEMENT/LIABILITY DED	-	$1,000	$1,000	-	-
INSURANCE-PUBLIC OFF.LIAB	$816	$600	$600	-	-
GENERAL LIAB INSURANCE	$330	$1,900	$1,980	$80	4.21%
CYBER INSURANCE	-	$300	$300	-	-
TRAINING	$50	-	-	-	-
Total SCHOOL RESOURCE OFFICERS	$218,972	$583,676	$597,490	$13,814	2.37%
COMMUNITY SERVICE					
SALARIES & WAGES	$5,826	$28,000	$28,000	-	-
EMPLOYEE BENEFITS	-	-	$500	$500	-
FICA	$446	$2,100	$2,150	$50	2.38%
DEFERRED COMPENSATION	-	-	$980	$980	-
WORKERS COMPENSATION	$353	$1,000	$1,260	$260	26.00%
LTD & LIFE INS EMPLOYER C	-	-	$100	$100	-
GENERAL LIAB INSURANCE	-	$100	$110	$10	10.00%
Total COMMUNITY SERVICE	$6,625	$31,200	$33,100	$1,900	6.09%
FIRE					
RENTAL EXPENSE	$3,084	$2,900	$3,200	$300	10.34%
Total FIRE	$3,084	$2,900	$3,200	$300	10.34%
FIRE FIGHTING					
EMPLOYEE BENEFITS	$10,430	$8,085	$20,000	$11,915	147.37%
WORKERS COMPENSATION	$50,867	$133,400	$130,000	-$3,400	-2.55%
PROPERTY - CASUALTY INSUR	-	$200	-	-$200	-100.00%
INSURANCE-PUBLIC OFF.LIAB	-	$100	$1,200	$1,100	1,100.00%
GENERAL LIAB INSURANCE	-	$300	$820	$520	173.33%
UTILITIES	$957	$1,100	$100	-$1,000	-90.91%
VFD EQUIPMENT	$3,767	$10,000	$10,000	-	-
VOL. FIRE DEPT CONTRIBUTIONS	$54,000	$54,000	$54,000	-	-
Total FIRE FIGHTING	$120,020	$207,185	$216,120	$8,935	4.31%
EMS OPERATIONS					
EMS SERVICES	$1,231,353	$1,231,300	$1,231,300	-	-
Total EMS OPERATIONS	$1,231,353	$1,231,300	$1,231,300	-	-
CORONER / ME					
SALARIES & WAGES	$62,998	$50,000	$50,000	-	-
FICA	$4,924	$3,800	$3,830	$30	0.79%
WORKERS COMPENSATION	$283	$500	$140	-$360	-72.00%
PROF/TECHNICAL SERVICES	$14,900	$3,500	$1,100	-$2,400	-68.57%
R&M - VEHICLES	$42	-	-	-	-
INSURANCE-PUBLIC OFF.LIAB	$163	-	$150	$150	-
INSURANCE - SURETY BONDS	-	-	$150	$150	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
GENERAL LIAB INSURANCE	$28	$100	$1,500	$1,400	1,400.00%
COMMUNICATIONS	$1,091	$900	$1,500	$600	66.67%
TRAINING	$2,547	$2,000	$1,500	-$500	-25.00%
SUPPLIES - UNIFORMS	$877	$1,000	$500	-$500	-50.00%
SUPPLIES	$4,434	$1,500	$5,000	$3,500	233.33%
COMPUTER & EQUIP PURCHASES	$347	-	-	-	-
CONTINGENCIES	$560	-	$500	$500	-
Total CORONER / ME	$93,193	$63,300	$65,870	$2,570	4.06%
ANIMAL CONTROL					
SALARIES & WAGES	$169,087	$172,900	$198,190	$25,290	14.63%
OVERTIME	$9,535	$7,700	$10,000	$2,300	29.87%
EMPLOYEE BENEFITS	$39,880	$46,594	$32,650	-$13,944	-29.93%
FICA	$13,685	$13,200	$15,190	$1,990	15.08%
RETIREMENT CONTRIBUTIONS	$9,229	$8,700	$10,050	$1,350	15.52%
DEFERRED COMPENSATION	$2,228	$900	$2,700	$1,800	200.00%
WORKERS COMPENSATION	$2,967	$1,900	$2,720	$820	43.16%
LTD & LIFE INS EMPLOYER C	$1,188	-	$1,130	$1,130	-
WELLNESS PROGRAM	$288	$400	-	-$400	-100.00%
UNIFORMS	$6,333	$6,000	$6,000	-	-
PROF/TECHNICAL SERVICES	-	$100	$100	-	-
DISPOSAL (garb,anim,etc)	-	$1,000	$1,000	-	-
LAWN CARE	-	-	$6,000	$6,000	-
R&M - VEHICLES	$12,682	$12,000	$12,000	-	-
DOG/CAT TRAP MAINTENANCE	$311	$1,000	$1,000	-	-
R/M - BUILDING	$4,932	-	$7,410	$7,410	-
PROPERTY - CASUALTY INSUR	$5,386	$7,300	-	-$7,300	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$577	$300	-	-$300	-100.00%
GENERAL LIAB INSURANCE	$233	$1,100	$9,300	$8,200	745.45%
CYBER INSURANCE	-	$100	-	-$100	-100.00%
COMMUNICATIONS	$3,741	$2,800	$2,860	$60	2.14%
TRAINING	$1,637	$5,000	$5,000	-	-
VET SERVICES	$1,613	$1,500	$1,500	-	-
OTHER PROF SVCS / P3 COST ANALYSTS	$8	-	$10	$10	-
SUPPLIES	$8,823	$7,900	$7,790	-$110	-1.39%
DRINKING WELL	-	$1,000	$1,000	-	-
UTILITIES	$4,145	$5,000	$5,000	-	-
PROPANE FUEL	$5,598	$5,000	$5,000	-	-
COPIER LEASE	$416	$500	$500	-	-
Total ANIMAL CONTROL	$304,520	$309,894	$344,100	$34,206	11.04%
ROADS & STREETS ADMIN					
SALARIES & WAGES	$601,682	$647,700	$686,260	$38,560	5.95%
OVERTIME	$1,720	$1,400	$1,400	-	-
EMPLOYEE BENEFITS	$168,924	$193,819	$190,230	-$3,589	-1.85%
FICA	$45,254	$52,100	$52,600	$500	0.96%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
RETIREMENT CONTRIBUTIONS	$26,534	$33,800	$35,030	$1,230	3.64%
DEFERRED COMPENSATION	$4,623	$3,400	$4,350	$950	27.94%
WORKERS COMPENSATION	$50,961	$40,300	$47,720	$7,420	18.41%
LTD & LIFE INS EMPLOYER C	$4,709	$6,100	$5,070	-$1,030	-16.89%
WELLNESS PROGRAM	$1,440	$1,700	$1,000	-$700	-41.18%
UNIFORMS	$5,399	$7,000	$7,000	-	-
PROF/TECHNICAL SERVICES	$11,454	$2,200	$2,200	-	-
TECHNICAL SUPPORT	$3,321	$5,500	$5,500	-	-
TIRE DISPOSAL/SCRAP	$1,405	$1,300	$1,300	-	-
LAWN CARE	-	-	$7,000	$7,000	-
REPAIRS AND MAINTENANCE	$2,215	-	-	-	-
R/M - BUILDING	$2,082	-	$1,400	$1,400	-
R/M - ROADS	$3,774	$7,500	$7,500	-	-
PROPERTY - CASUALTY INSUR	$52,104	$67,600	-	-$67,600	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$2,108	$1,300	-	-$1,300	-100.00%
GENERAL LIAB INSURANCE	$851	$3,900	$78,430	$74,530	1,911.03%
CYBER INSURANCE	-	$600	-	-$600	-100.00%
COMMUNICATIONS	$3,291	$3,800	$3,800	-	-
DUES & FEES	-	$1,500	$1,500	-	-
TRAINING	$421	$1,000	$1,000	-	-
SUPPLIES - UNIFORMS	$2,553	-	-	-	-
SUPPLIES	$19,513	$46,900	$46,900	-	-
SUPPLIES - ROAD SIGNS	$8,250	-	-	-	-
UTILITIES	$20,616	$24,500	$24,500	-	-
Total ROADS & STREETS ADMIN	$1,045,203	$1,154,919	$1,211,690	$56,771	4.92%
MAINTENANCE & SHOP					
SALARIES & WAGES	$170,612	$172,100	$178,420	$6,320	3.67%
OVERTIME	-	$400	$330	-$70	-17.50%
EMPLOYEE BENEFITS	$42,198	$32,977	$51,590	$18,613	56.44%
FICA	$12,683	$13,100	$13,680	$580	4.43%
RETIREMENT CONTRIBUTIONS	$6,115	$9,600	$10,840	$1,240	12.92%
DEFERRED COMPENSATION	$752	$700	$1,140	$440	62.86%
WORKERS COMPENSATION	$5,879	$4,000	$5,080	$1,080	27.00%
LTD & LIFE INS EMPLOYER C	$1,347	$1,500	$1,510	$10	0.67%
UNIFORMS	$1,730	$1,400	$1,400	-	-
REPAIRS AND MAINTENANCE	$53,547	$58,000	$58,000	-	-
R&M - VEHICLES	$2,609	$2,000	$6,500	$4,500	225.00%
PURCHASE OF TIRES	$16,958	$17,000	$17,000	-	-
INSURANCE-PUBLIC OFF.LIAB	$775	$300	-	-$300	-100.00%
GENERAL LIAB INSURANCE	$313	$1,100	$1,100	-	-
CYBER INSURANCE	-	$100	-	-$100	-100.00%
COMMUNICATIONS	$618	$800	$800	-	-
SUPPLIES	$7,404	$8,000	$8,000	-	-
GASOLINE	$24,133	-	-	-	-
Total MAINTENANCE & SHOP	$347,674	$323,077	$355,390	$32,313	10.00%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
PUBLIC HEALTH ADMIN					
UPSON HEALTH DEPT CONTRIBUTIONS	$200,873	$200,800	$200,800	-	-
Total PUBLIC HEALTH ADMIN	$200,873	$200,800	$200,800	-	-
WELFARE ADMINISTRATION					
CHILD WELFARE EXPENDITURES	$9,102	$40,000	$40,000	-	-
Total WELFARE ADMINISTRATION	$9,102	$40,000	$40,000	-	-
TRANSPORATION SERVICES					
PMTS TO OTHER AGENCIES	-	$52,500	$57,500	$5,000	9.52%
Total TRANSPORATION SERVICES	-	$52,500	$57,500	$5,000	9.52%
COUNTY PARKS					
LAWN CARE	$3,483	-	$40,000	$40,000	-
R/M - BUILDING	$965	-	-	-	-
HVAC MAINT AGRMNT RENEWAL	-	-	$800	$800	-
COMMUNICATIONS	$668	$600	$1,000	$400	66.67%
SUPPLIES	$260	-	$500	$500	-
UTILITIES	$15,969	$21,000	$20,000	-$1,000	-4.76%
COUNTY PARKS	$77,880	$51,000	$10,000	-$41,000	-80.39%
Total COUNTY PARKS	$99,225	$72,600	$72,300	-$300	-0.41%
ART GALLERIES					
TUAC CONTRIBUTIONS	$5,000	$5,500	$5,500	-	-
Total ART GALLERIES	$5,000	$5,500	$5,500	-	-
CONSERVATION ADMIN					
PROF/TECHNICAL SERVICES	$3,000	$6,000	-	-$6,000	-100.00%
Total CONSERVATION ADMIN	$3,000	$6,000	-	-$6,000	-100.00%
AGRICULTURAL RESOURCES					
SALARIES & WAGES	$127,492	$133,000	$149,180	$16,180	12.17%
OVERTIME	$41	-	-	-	-
EMPLOYEE BENEFITS	$19,185	$23,935	$38,510	$14,575	60.89%
FICA	$9,581	$10,100	$11,430	$1,330	13.17%
RETIREMENT CONTRIBUTIONS	$10,668	$4,000	$4,180	$180	4.50%
UGA RETIREMENT CONTRIBUTION	-	-	$6,000	$6,000	-
DEFERRED COMPENSATION	$1,658	$600	$3,040	$2,440	406.67%
WORKERS COMPENSATION	$3,645	$500	$4,230	$3,730	746.00%
LTD & LIFE INS EMPLOYER C	$563	$700	$680	-$20	-2.86%
WELLNESS PROGRAM	$576	$800	$600	-$200	-25.00%
R&M - VEHICLES	$4,002	$5,500	$5,000	-$500	-9.09%
R/M - EQUIPMENT	$705	$500	$500	-	-
COPIER RENTALS/SUPPLIES	$1,057	$2,500	$2,500	-	-
PROPERTY - CASUALTY INSUR	$10,254	$13,900	-	-$13,900	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$217	$200	$250	$50	25.00%
GENERAL LIAB INSURANCE	$88	$700	$15,920	$15,220	2,174.29%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
COMMUNICATIONS	$1,259	$3,200	$920	-$2,280	-71.25%
PROMOTIONAL & MARKETING	$1,782	$1,600	$1,600	-	-
TRAVEL	$141	$900	$900	-	-
PROGRAMS & EVENTS	-$5,798	$5,500	$5,500	-	-
DUES & FEES	$150	-	-	-	-
DUE & FEES	$522	$700	$800	$100	14.29%
TRAINING	$3,865	$5,500	$5,500	-	-
CONTRACT LABOR	-	-	$3,000	$3,000	-
SUPPLIES	$5,846	$5,400	$5,400	-	-
BOOK & PERIODICALS	$35	-	-	-	-
COMPUTERS	$1,442	$1,000	$1,000	-	-
MOTOROLA	$300	$300	$300	-	-
Total AGRICULTURAL RESOURCES	$199,277	$221,035	$266,940	$45,905	20.77%
FOREST RESOURCES					
GEORGIA FORESTRY COMMISSION	$14,723	$15,000	$15,000	-	-
Total FOREST RESOURCES	$14,723	$15,000	$15,000	-	-
PLANNING & ZONING					
SALARIES & WAGES	$271,568	$315,800	$329,720	$13,920	4.41%
OVERTIME	$7	-	-	-	-
EMPLOYEE BENEFITS	$58,339	$66,061	$67,110	$1,049	1.59%
FICA	$20,863	$24,100	$25,270	$1,170	4.85%
RETIREMENT CONTRIBUTIONS	$13,698	$11,100	$12,660	$1,560	14.05%
DEFERRED COMPENSATION	$5,351	$3,100	$6,810	$3,710	119.68%
WORKERS COMPENSATION	$10,072	$9,400	$12,990	$3,590	38.19%
LTD & LIFE INS EMPLOYER C	$1,815	$2,100	$2,100	-	-
UNIFORMS	$1,856	$1,500	$1,500	-	-
PROFESSIONAL SERVICES - CONSULTING	$50,116	$30,000	$30,000	-	-
PROFESS SRVCS-CHAMBER COM	-	$25,000	$25,000	-	-
REPAIRS AND MAINTENANCE	$972	-	-	-	-
R&M - VEHICLES	$12,006	$12,000	$12,000	-	-
R/M - BUILDING	$320	-	-	-	-
COPIER RENTALS/SUPPLIES	$950	$1,200	$1,200	-	-
PROPERTY - CASUALTY INSUR	$7,537	$9,100	-	-$9,100	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$3,191	$700	$800	$100	14.29%
GENERAL LIAB INSURANCE	$1,297	$2,100	$12,120	$10,020	477.14%
CYBER INSURANCE	-	$300	$500	$200	66.67%
COMMUNICATIONS	$4,516	$3,300	$4,400	$1,100	33.33%
POSTAGE	$995	$1,400	$1,600	$200	14.29%
ADVERTISING	$2,036	$900	$900	-	-
PRINTING	$2,310	$3,400	$2,500	-$900	-26.47%
DUES & FEES	$180	$2,100	$1,500	-$600	-28.57%
CODE BOOKS	-	$500	$1,000	$500	100.00%
TRAINING	$13,162	$11,500	$18,000	$6,500	56.52%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
SOFTWARE MAINT & LICENSES	$15,452	$21,900	$21,900	-	-
CONTRACT LABOR	$3,525	$2,200	$4,500	$2,300	104.55%
PLANNING COMMISSION STIPEND	$1,913	$2,400	$1,800	-$600	-25.00%
SUPPLIES	$9,347	$6,500	$7,500	$1,000	15.38%
SUPPLIES - ZONING MAPS	-	$2,000	$14,000	$12,000	600.00%
CREDIT CARD FEES	-	$1,200	$1,200	-	-
FURNITURE & FURNITURE	-	$200	$200	-	-
COMPUTER & EQUIP PURCHASES	$1,498	-	-	-	-
SOFTWARE LICENSE PURCH	$27,975	-	-	-	-
DEMOLITION SERVICES	$3,200	$30,000	$10,000	-$20,000	-66.67%
OTHER EQUIPMENT	$4,299	-	-	-	-
Total PLANNING & ZONING	$550,367	$603,061	$630,780	$27,719	4.60%
Total GENERAL FUND	$19,266,413	$20,231,441	$21,070,800	$839,359	4.15%
Total Expenditures	**$19,266,413**	**$20,231,441**	**$21,070,800**	**$839,359**	**4.15%**

Large changes related to insurance reflect the reclassification of insurance for property, casualty, and auto into one line item: "Property - Casualty Insurance.

JOINT PROJECTS FUND

Important governmental services such as public safety, health and welfare and culture and recreation are provided through Joint Projects with the City of Thomaston. Joint Projects are managed and funded according to the Joint Projects Agreement. The County and the City both have separate Joint Projects taxing districts. Funding of the Joint Projects is based upon the net tax digest for Joint Projects. The County and the City's share is based upon a ratio of each government's relative portion of the Joint Projects Tax digest. Generally, the funding ratio each year approximates a 68% to 32% split County and City, respectively.

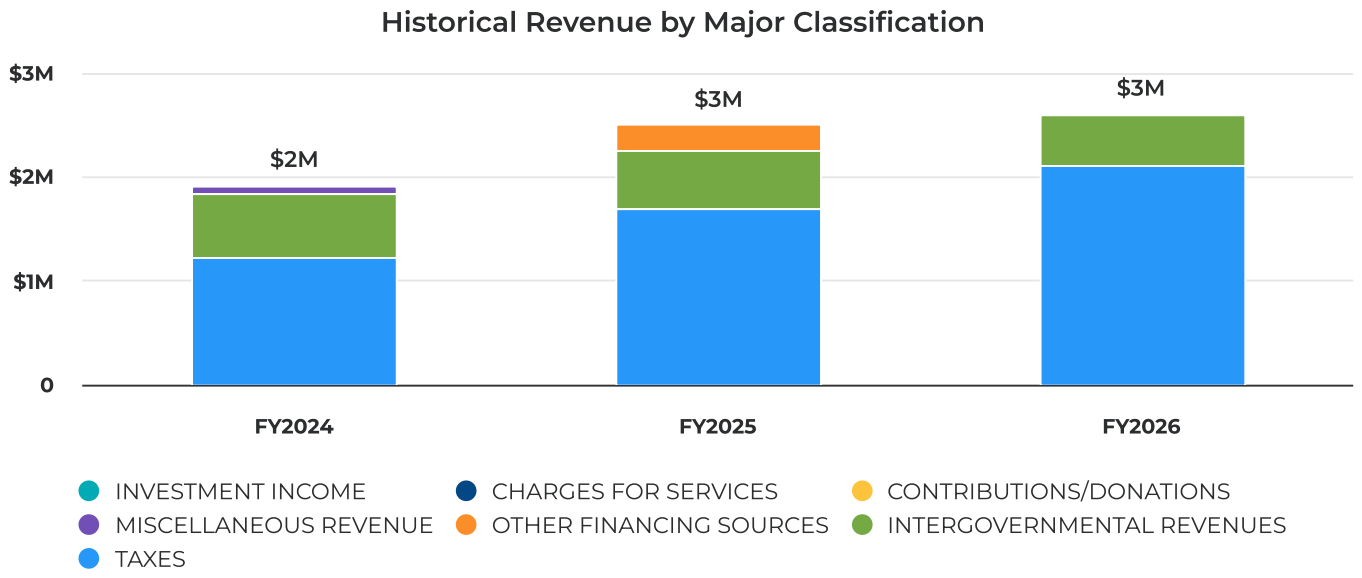
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Beginning Fund Balance	**$542,937.00**	**$112,319.00**	**$112,319.00**	**-**	**-**
Revenues					
TAXES	$1,216,583.32	$1,681,095.00	$2,101,050.00	$419,955.00	24.98%
OTHER FINANCING SOURCES	-	$250,000.00	-	-$250,000.00	-100.00%
MISCELLANEOUS REVENUE	$62,908.02	-	-	-	-
INTERGOVERNMENTAL REVENUES	$622,385.53	$564,300.00	$499,420.00	-$64,880.00	-11.50%
CHARGES FOR SERVICES	$15,108.56	$7,000.00	$18,100.00	$11,100.00	158.57%
CONTRIBUTIONS/DONATIONS	$16,434.00	$16,000.00	$16,000.00	-	-
INVESTMENT INCOME	$12,838.00	$13,100.00	$10,000.00	-$3,100.00	-23.66%
Total Revenues	**$1,946,257.43**	**$2,531,495.00**	**$2,644,570.00**	**$113,075.00**	**4.47%**
Expenditures					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$491,996.93	$504,173.00	$530,330.00	$26,157.00	5.19%
PURCHASED CONTRACTED SERVICES	$204,474.70	$136,600.00	$160,990.00	$24,390.00	17.86%
SUPPLIES	$278,196.96	$293,800.00	$326,200.00	$32,400.00	11.03%
CAPITAL OUTLAYS	$18,737.37	-	$5,500.00	$5,500.00	-
OTHER COSTS	$193,892.23	$203,129.00	$203,130.00	$1.00	-
OTHER FINANCING USES	$1,189,270.67	$1,393,793.00	$1,418,420.00	$24,627.00	1.77%
Total Expenditures	**$2,376,568.86**	**$2,531,495.00**	**$2,644,570.00**	**$113,075.00**	**4.47%**
Total Revenues Less Expenditures	**-$430,311.43**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$112,625.57**	**$112,319.00**	**$112,319.00**	**-**	**-**

The Joint Projects Fund consists of several departments. The separate taxing district, Joint Projects, funds the County's portion of the net expenditures in this fund and the E-911 and Recreation Fund. Funds needed for the E-911 Fund and the Recreation Fund are transferred from the Joint Projects Fund to each of those separate funds. All three of these funds are used to account for all the joint projects with the City of Thomaston. The sharing ratio for joint projects is typically 68% to 32%, County and City, respectively.

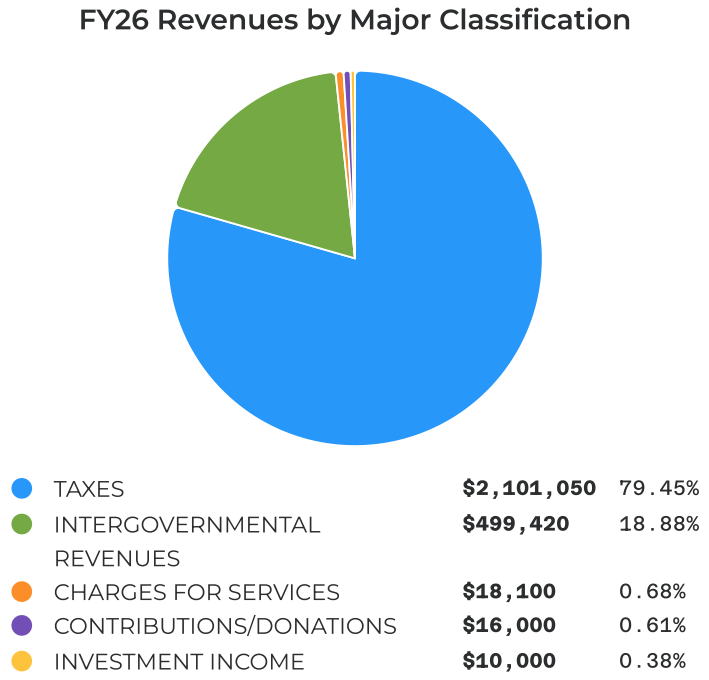
Revenues by Major Classification



In FY2026, the Joint Projects Fund's total revenue increased by 4.47% to $2.6 million compared to the previous year. Taxes remained the largest revenue source, rising by $419,955 or 24.98% to $2.1 million, which now represents 79.45% of the total revenue, up from 66.41% in the prior year.

Intergovernmental revenues decreased by $64,880 or 11.5%, totaling $499,420 and accounting for 18.88% of the total, down from 22.29%. Charges for services saw a significant increase of $11,100 or 158.57%, reaching $18,100 and making up 0.68% of the total revenue, up from 0.28% previously. Intergovernmental Revenues consist of funding from the City of Thomaston, Three Rivers Regional Commission funding, and EMA grants.

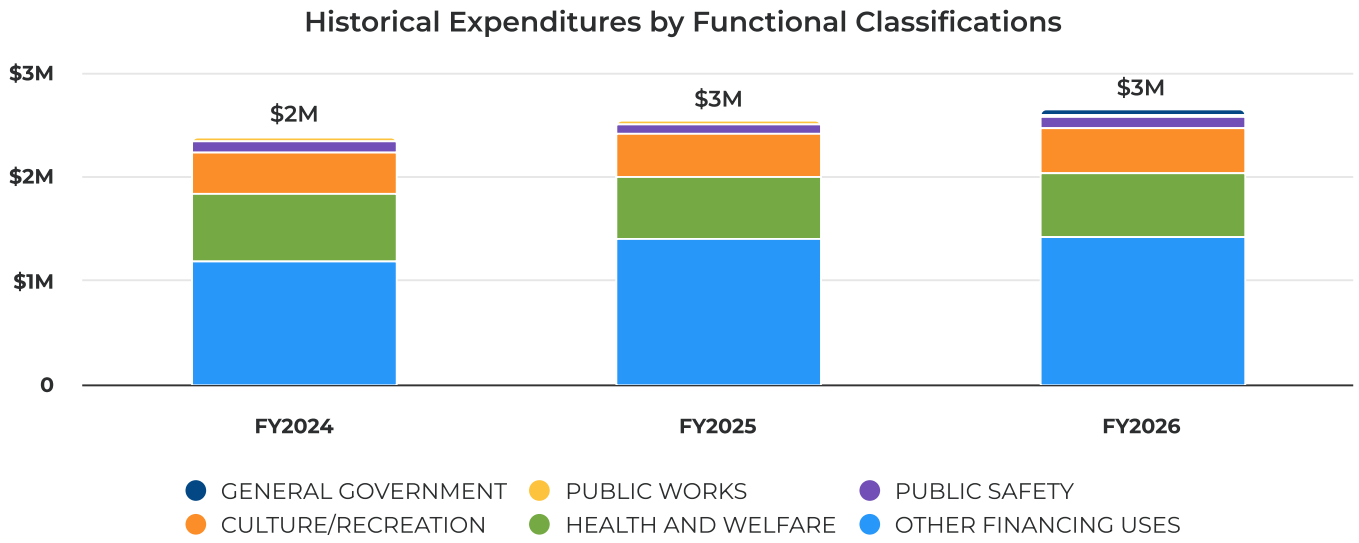
Contributions and donations remained steady at $16,000, representing 0.61% of the total revenue. Investment income declined by $3,100 or 23.66% to $10,000, now 0.38% of the total. Other financing sources dropped entirely by $250,000, falling to zero and no longer contributing to the revenue mix. Miscellaneous revenue remained at zero.



For the JOINT PROJECTS FUND, the Fiscal Year Revenue by Major Classification is primarily composed of TAXES, which amount to $2.1 million and represent 79.45% of the total revenue. INTERGOVERNMENTAL REVENUES contribute $499,420, accounting for 18.88%. CHARGES FOR SERVICES provide $18,100, making up 0.68% of the revenue. CONTRIBUTIONS/DONATIONS total $16,000, which is 0.61%, and INVESTMENT INCOME adds $10,000, representing 0.38% of the fiscal year revenue.

Intergovernmental revenues consist of the City of Thomaston's funding and grant revenues from the Three Rivers Regional Commission to help support the Senior Center and EMA grants for Emergency Management.

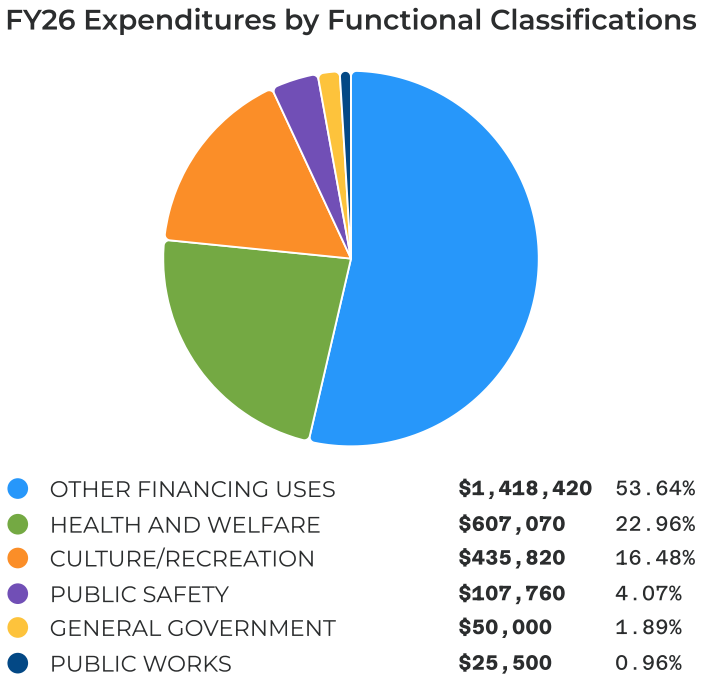
Expenditures by Functional Classifications



In FY2026, the Joint Projects Fund's total expenditures increased by 4.47% to $2.6 million compared to the previous year. The largest expenditure category remained Other Financing Uses, accounting for 53.64% of the total at $1.4 million, which is a 1.77% increase of $24,627 from the prior year.

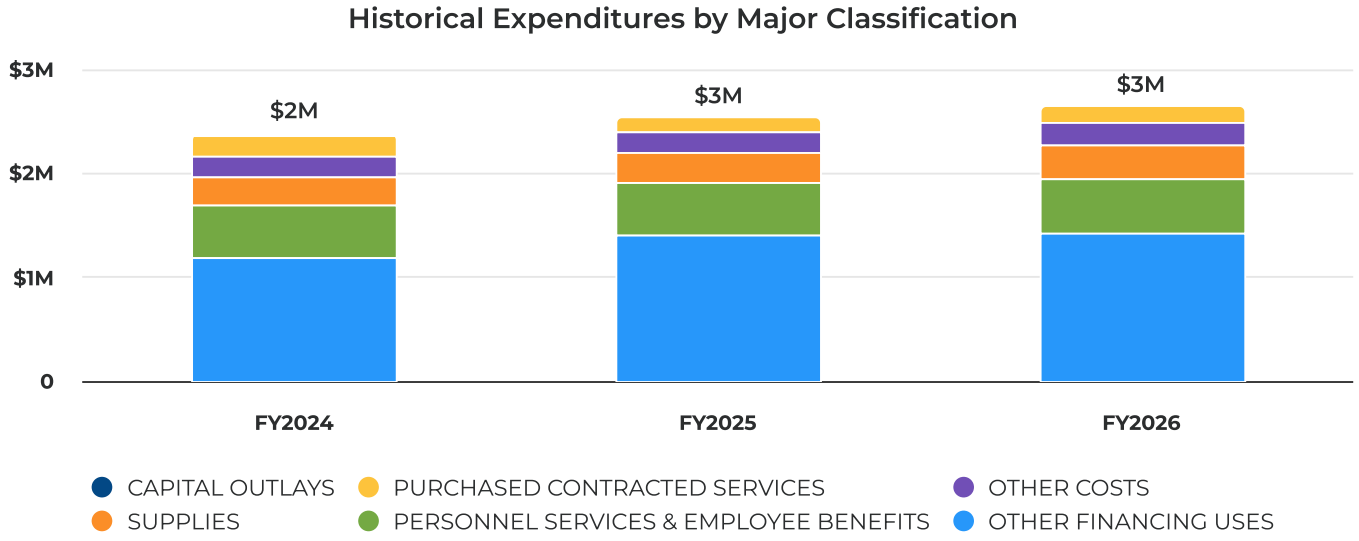
Health and Welfare expenditures rose slightly by 1.11% to $607,070, representing 22.96% of the total budget. Culture/Recreation saw a more notable increase of 5%, reaching $435,820 and making up 16.48% of the total expenditures.

Public Safety experienced an 11.44% increase, growing by $11,060 to $107,760, which is 4.07% of the total budget. General Government expenditures appeared in the budget at $50,000, accounting for 1.89% of the total. Public Works remained unchanged at $25,500, representing 0.96% of the total expenditures.



In the JOINT PROJECTS FUND for the fiscal year, OTHER FINANCING USES account for $1.4 million, representing 53.64% of the expenditures. HEALTH AND WELFARE expenses total $607,070, making up 22.96%. CULTURE/RECREATION costs are $435,820, which is 16.48% of the total. PUBLIC SAFETY expenditures amount to $107,760, or 4.07%. GENERAL GOVERNMENT spending is $50,000, comprising 1.89%, and PUBLIC WORKS expenses are $25,500, representing 0.96% of the fiscal year expenditures.

Expenditures by Major Classification

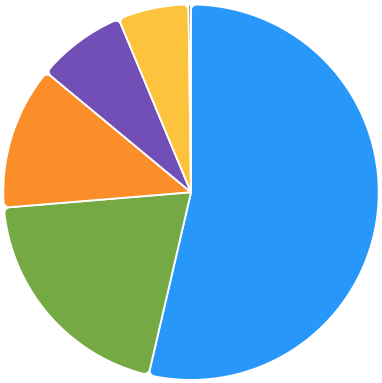


In FY2026, the Joint Projects Fund's total expenditures increased by 4.47% to $2.6 million compared to the previous year. The largest expenditure category remained Other Financing Uses at $1.4 million, representing 53.64% of the total and increasing by $24,627 or 1.77% from FY2025.

Personnel Services & Employee Benefits rose to $530,330, accounting for 20.05% of total expenditures, with an increase of $26,157 or 5.19%. Supplies saw a notable increase to $326,200, making up 12.33% of the total and growing by $32,400 or 11.03%, marking the largest percentage increase among major categories.

Other Costs remained nearly unchanged at $203,130, representing 7.68% of the total with a minimal increase of $1. Purchased Contracted Services increased to $160,990, 6.09% of the total, up by $24,390 or 17.86%, reversing the previous year's decline. Capital Outlays appeared in the budget at $5,500, accounting for 0.21% of total expenditures after being zero in the prior year.

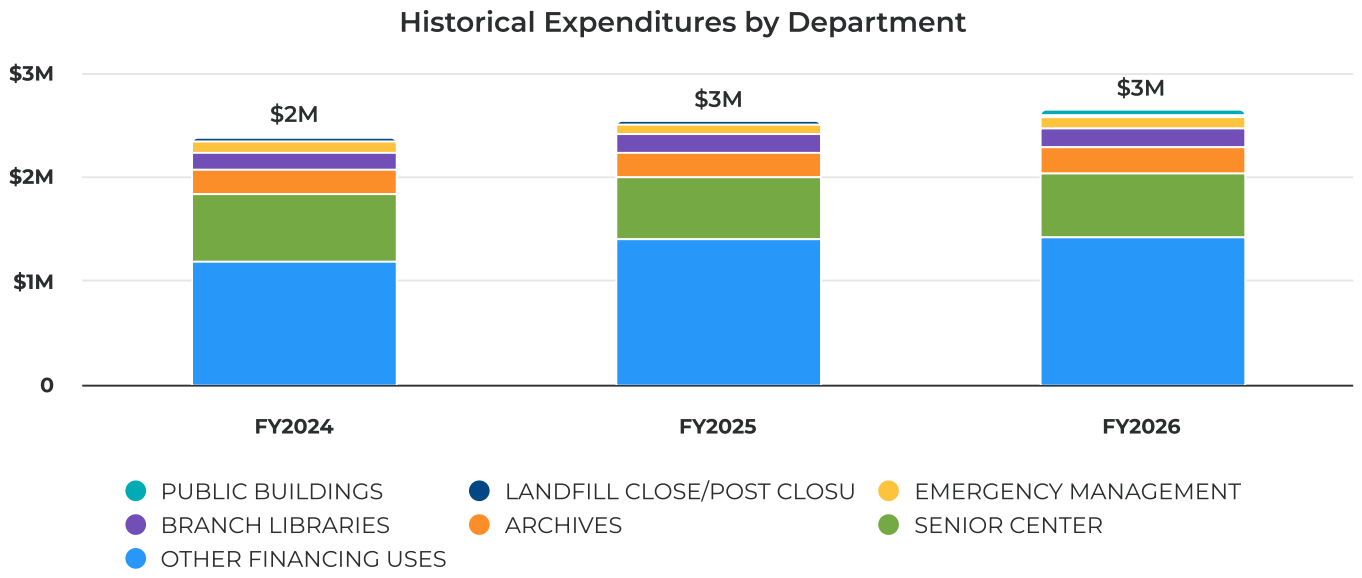
FY26 Expenditures by Major Classification



OTHER FINANCING USES	**$1,418,420**	53.64%
PERSONNEL SERVICES & EMPLOYEE BENEFITS	**$530,330**	20.05%
SUPPLIES	**$326,200**	12.33%
OTHER COSTS	**$203,130**	7.68%
PURCHASED CONTRACTED SERVICES	**$160,990**	6.09%
CAPITAL OUTLAYS	**$5,500**	0.21%

In the JOINT PROJECTS FUND for the fiscal year, OTHER FINANCING USES accounted for $1.4 million, representing 53.64% of the expenditures. PERSONNEL SERVICES & EMPLOYEE BENEFITS totaled $530,330, making up 20.05%. SUPPLIES expenses were $326,200, which is 12.33% of the total. OTHER COSTS amounted to $203,130, or 7.68%. PURCHASED CONTRACTED SERVICES were $160,990, comprising 6.09%, and CAPITAL OUTLAYS were $5,500, representing 0.21% of the expenditures.

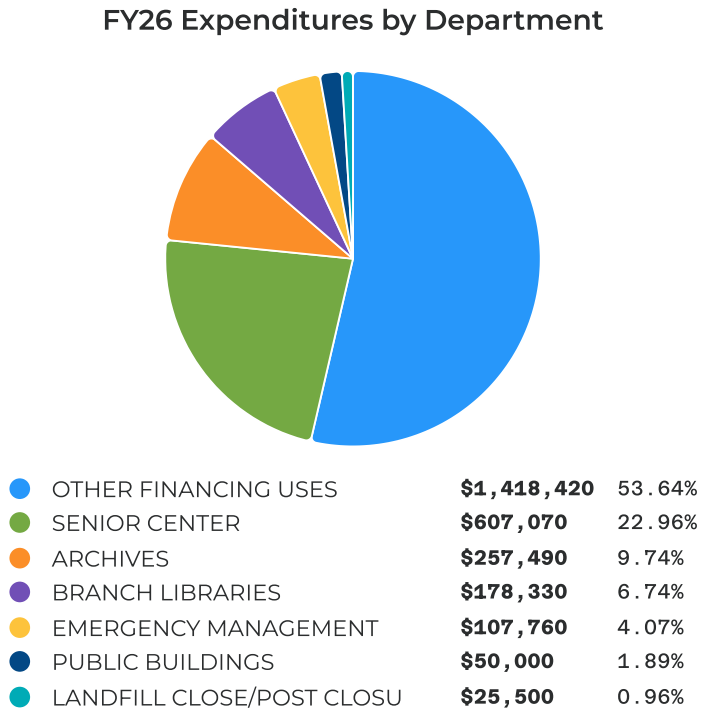
Expenditures by Department



In FY2026, the total expenditures for the Joint Projects Fund increased by 4.47% to $2.6 million compared to the previous year. The largest expenditure category remained Other Financing Uses at $1.4 million, representing 53.64% of the total budget. This category saw a modest increase of $24,627 or 1.77% from the prior year.

The Senior Center's budget rose slightly by $6,643 or 1.11% to $607,070, accounting for 22.96% of total expenditures. Archives experienced a notable increase of $19,944 or 8.4%, reaching $257,490 and making up 9.74% of the total. Branch Libraries had a small increase of $801 or 0.45%, totaling $178,330 and representing 6.74% of the budget.

Emergency Management expenditures increased by $11,060 or 11.44% to $107,760, which is 4.07% of the total budget. Public Buildings appeared as a new category with an allocation of $50,000, accounting for 1.89% of the total. The Landfill Close/Post Closure category remained unchanged at $25,500, representing 0.96% of the budget.



In the JOINT PROJECTS FUND for the fiscal year, OTHER FINANCING USES accounted for $1.4 million, representing 53.64% of the expenditures. The SENIOR CENTER followed with $607,070, making up 22.96%. ARCHIVES expenditures were $257,490, or 9.74%, while BRANCH LIBRARIES received $178,330, which is 6.74% of the total. EMERGENCY MANAGEMENT was allocated $107,760, equating to 4.07%. PUBLIC BUILDINGS had $50,000, or 1.89%, and LANDFILL CLOSE/POST CLOSU accounted for $25,500, representing 0.96% of the expenditures.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
OTHER FINANCING USES	$1,189,270.67	$1,393,793.00	$1,418,420.00	$24,627.00	1.77%
PUBLIC BUILDINGS	-	-	$50,000.00	$50,000.00	-
SENIOR CENTER	$637,110.03	$600,427.00	$607,070.00	$6,643.00	1.11%
EMERGENCY MANAGEMENT	$111,292.61	$96,700.00	$107,760.00	$11,060.00	11.44%
LANDFILL CLOSE/POST CLOSU	$27,757.60	$25,500.00	$25,500.00	-	-
ARCHIVES	$249,230.47	$237,546.00	$257,490.00	$19,944.00	8.40%
BRANCH LIBRARIES	$161,907.48	$177,529.00	$178,330.00	$801.00	0.45%
Total Expenditures	**$2,376,568.86**	**$2,531,495.00**	**$2,644,570.00**	**$113,075.00**	**4.47%**

Line Item Expenditures by Department

Line Item Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
JOINT PROJECTS FUND	$2,376,568.86	$2,531,495.00	$2,644,570.00	$113,075.00	4.47%
OTHER FINANCING USES	$1,189,270.67	$1,393,793.00	$1,418,420.00	$24,627.00	1.77%
PHASE I OPERATING TRANSFE	$938,853.91	$1,040,384.00	$1,016,680.00	-$23,704.00	-2.28%
INTERFUND TRANSFERS OUT	$250,416.76	$353,409.00	$401,740.00	$48,331.00	13.68%
PUBLIC BUILDINGS	-	-	$50,000.00	$50,000.00	-
LAWN CARE	-	-	$5,000.00	$5,000.00	-
REPAIRS AND MAINTENANCE	-	-	$13,200.00	$13,200.00	-
COMMUNICATIONS	-	-	$4,000.00	$4,000.00	-
SUPPLIES	-	-	$27,800.00	$27,800.00	-
SENIOR CENTER	$637,110.03	$600,427.00	$607,070.00	$6,643.00	1.11%
SALARIES & WAGES	$221,255.64	$232,700.00	$241,160.00	$8,460.00	3.64%
OVERTIME	$23.97	-	-	-	-
EMPLOYEE BENEFITS	$23,958.96	$22,127.00	$24,290.00	$2,163.00	9.78%
FICA	$17,113.85	$17,800.00	$18,490.00	$690.00	3.88%
DEFERRED COMPENSATION	$4,941.48	$1,200.00	$2,590.00	$1,390.00	115.83%
WORKERS COMPENSATION	$7,094.86	$5,900.00	$330.00	-$5,570.00	-94.41%
LTD & LIFE INS EMPLOYER C	$454.71	$700.00	$520.00	-$180.00	-25.71%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
REPAIRS AND MAINTENANCE	-$8,086.99	-	$2,100.00	$2,100.00	-
R&M - VEHICLES	$18,313.46	$8,400.00	$10,000.00	$1,600.00	19.05%
R/M - BUILDING	$68,135.61	$18,300.00	$8,000.00	-$10,300.00	-56.28%
HVAC MAINT AGRMNT RENEWAL	-	-	$1,000.00	$1,000.00	-
COPIER RENTALS/SUPPLIES	$59.91	-	-	-	-
PROPERTY - CASUALTY INSUR	$10,731.39	$14,200.00	-	-$14,200.00	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$1,081.44	$800.00	$950.00	$150.00	18.75%
GENERAL LIAB INSURANCE	$436.97	$2,600.00	$20,140.00	$17,540.00	674.62%
COMMUNICATIONS	$3,793.50	$5,200.00	$5,300.00	$100.00	1.92%
ADVERTISING	$70.00	-	-	-	-
TRAVEL	-	$300.00	$300.00	-	-
TRAINING	$400.00	$100.00	$100.00	-	-
CONTRACT LABOR	-	$100.00	$300.00	$200.00	200.00%
OTHER PROF SVCS / P3 COST ANALYSTS	$5.40	-	-	-	-
SUPPLIES	$13,598.95	$9,600.00	$13,500.00	$3,900.00	40.63%
FOOD SUPPLIES - OTHER THAN 3 RIV.	$1,653.38	$4,200.00	$4,500.00	$300.00	7.14%
MEALS FOR ELDERLY	$243,171.16	$256,200.00	$253,000.00	-$3,200.00	-1.25%
FURNITURE & FURNITURE	$1,054.98	-	-	-	-
COMPUTER & EQUIP PURCHASES	$278.98	-	-	-	-
OTHER EQUIPMENT	$7,568.42	-	$500.00	$500.00	-
EMERGENCY MANAGEMENT	$111,292.61	$96,700.00	$107,760.00	$11,060.00	11.44%
SALARIES & WAGES	$15,267.52	$15,000.00	$15,420.00	$420.00	2.80%
FICA	$1,127.00	$1,100.00	$1,180.00	$80.00	7.27%
WORKERS COMPENSATION	$302.27	-	$560.00	$560.00	-
UNIFORMS	-	$500.00	$500.00	-	-
PROF/TECHNICAL SERVICES	$160.00	$100.00	$100.00	-	-
REPAIRS AND MAINTENANCE	$1,299.22	$5,000.00	$5,000.00	-	-
R&M - VEHICLES	$6,383.73	$7,000.00	$7,000.00	-	-
R/M - BUILDING	$7,465.90	-	-	-	-
PROPERTY - CASUALTY INSUR	$5,828.54	$7,800.00	-	-$7,800.00	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$157.60	$100.00	-	-$100.00	-100.00%
GENERAL LIAB INSURANCE	$2,603.66	$300.00	$9,750.00	$9,450.00	3,150.00%
COMMUNICATIONS	$24,622.23	$13,300.00	$13,750.00	$450.00	3.38%
ADVERTISING	$390.00	$500.00	$500.00	-	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
TRAINING	$20.00	$3,000.00	$3,000.00	-	-
SUPPLIES	$1,851.13	$7,000.00	$10,000.00	$3,000.00	42.86%
UTILITIES	$2,138.31	$2,000.00	$2,000.00	-	-
EQUIPMENT	$2,506.00	-	-	-	-
FIRST AID SUPPLIES - IRMA-FEMA	$3,445.60	$5,000.00	$5,000.00	-	-
CAPITAL OUTLAY/EQUIPMENT	$9,834.99	-	$5,000.00	$5,000.00	-
MATCHING FUNDS EQUIPMENT	$17,885.86	$24,000.00	$24,000.00	-	-
INTERGOVERNMENTAL	$4,000.00	-	-	-	-
EMA-City Siren	$515.90	$2,500.00	$2,500.00	-	-
SWIFT WATER RESCUE	$3,487.15	-	-	-	-
CITY SIREN REPAIR	-	$2,500.00	$2,500.00	-	-
LANDFILL CLOSE/POST CLOSU	$27,757.60	$25,500.00	$25,500.00	-	-
INTERGOVERNMENTAL	$27,757.60	$25,500.00	$25,500.00	-	-
ARCHIVES	$249,230.47	$237,546.00	$257,490.00	$19,944.00	8.40%
SALARIES & WAGES	$129,036.94	$132,600.00	$139,650.00	$7,050.00	5.32%
OVERTIME	$449.24	$200.00	$200.00	-	-
EMPLOYEE BENEFITS	$51,738.21	$54,146.00	$63,170.00	$9,024.00	16.67%
FICA	$9,360.73	$10,100.00	$10,700.00	$600.00	5.94%
RETIREMENT CONTRIBUTIONS	$8,411.99	$9,400.00	$10,730.00	$1,330.00	14.15%
WORKERS COMPENSATION	$442.81	$100.00	$190.00	$90.00	90.00%
LTD & LIFE INS EMPLOYER C	$1,016.75	$1,100.00	$1,150.00	$50.00	4.55%
TECHNICAL SUPPORT	$115.00	-	-	-	-
LAWN CARE	$900.00	-	$1,590.00	$1,590.00	-
REPAIRS AND MAINTENANCE	$5,199.42	-	-	-	-
R/M - BUILDING	$20,328.54	$3,400.00	-	-$3,400.00	-100.00%
HVAC MAINT AGRMNT RENEWAL	-	-	$800.00	$800.00	-
MAINTENANCE	$1,539.32	-	-	-	-
MAINT AGREEMENTS	$3,094.92	$4,300.00	$4,700.00	$400.00	9.30%
EQUIPMENT RENTAL	$1,921.41	$4,900.00	$4,800.00	-$100.00	-2.04%
PROPERTY - CASUALTY INSUR	$205.29	$800.00	-	-$800.00	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$365.47	$200.00	$300.00	$100.00	50.00%
GENERAL LIAB INSURANCE	$147.63	$1,300.00	$2,890.00	$1,590.00	122.31%
CYBER INSURANCE	-	$200.00	$400.00	$200.00	100.00%
COMMUNICATIONS	$1,143.80	$900.00	$1,100.00	$200.00	22.22%
DUES & FEES	$258.00	-	$500.00	$500.00	-
TRAINING	$1,407.00	$1,500.00	$1,500.00	-	-
SOFTWARE MAINT & LICENSES	-	-	$220.00	$220.00	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
SUPPLIES	$8,170.02	$8,400.00	$8,400.00	-	-
UTILITIES	$3,977.98	$4,000.00	$4,500.00	$500.00	12.50%
BRANCH LIBRARIES	$161,907.48	$177,529.00	$178,330.00	$801.00	0.45%
LAWN CARE	$3,420.00	-	-	-	-
COMMUNICATIONS	-	-	$800.00	$800.00	-
LIBRARY- CONTRIBS HIGHTWR MEM	$158,487.48	$177,529.00	$177,530.00	$1.00	-
Total Expenditures	**$2,376,568.86**	**$2,531,495.00**	**$2,644,570.00**	**$113,075.00**	**4.47%**

"PUBLIC BUILDINGS" was a new department added this year to the budget for common area expenditures of jointly-owned facilities between the County and the City of Thomaston that are shared equally. The majority of these costs are associated with the main building of the entire government complex. These costs are generally shared equally with the City of Thomaston.

E-911

Upson County Emergency 911 (E-911) is a vital part of the County's response and disaster preparedness system. E-911 Fund Revenues consist of both tax revenues levied by the City and County through the Joint Projects taxing district and user fees charged for landline telephones and wireless phones that are collected by the State's Department of Revenue for all counties and remitted to each county monthly.

Summary

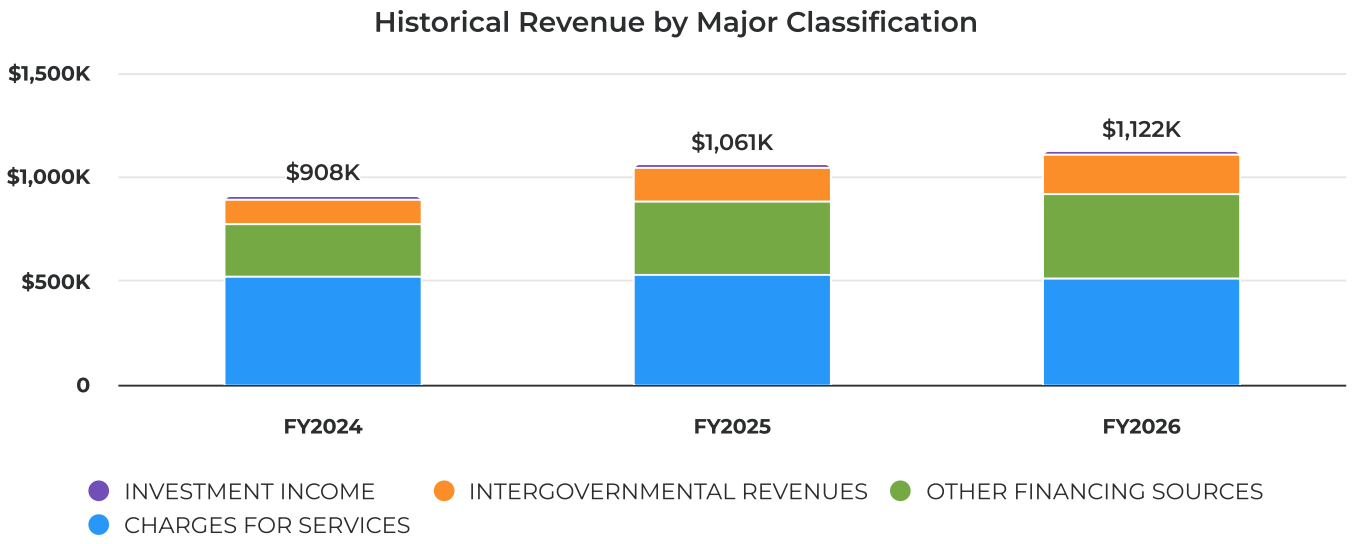
Comprehensive Fund Summary

Comprehensive Fund Summary

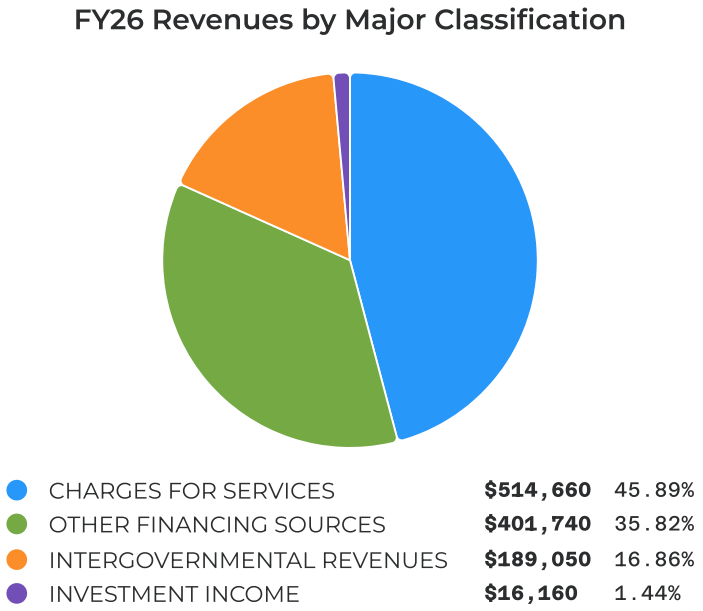
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Beginning Fund Balance	**$37,677.00**	**$29,198.00**	**$29,198.00**	**-**	**-**
Revenues					
OTHER FINANCING SOURCES	$250,416.76	$353,409.00	$401,740.00	$48,331.00	13.68%
INTERGOVERNMENTAL REVENUES	$122,619.00	$163,000.00	$189,050.00	$26,050.00	15.98%
CHARGES FOR SERVICES	$518,688.80	$527,000.00	$514,660.00	-$12,340.00	-2.34%
INVESTMENT INCOME	$16,562.45	$18,000.00	$16,160.00	-$1,840.00	-10.22%
Total Revenues	**$908,287.01**	**$1,061,409.00**	**$1,121,610.00**	**$60,201.00**	**5.67%**
Expenditures					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$805,587.86	$961,909.00	$1,022,050.00	$60,141.00	6.25%
PURCHASED CONTRACTED SERVICES	$109,698.06	$96,500.00	$96,560.00	$60.00	0.06%
SUPPLIES	$1,479.44	$3,000.00	$3,000.00	-	-
Total Expenditures	**$916,765.36**	**$1,061,409.00**	**$1,121,610.00**	**$60,201.00**	**5.67%**
Total Revenues Less Expenditures	**-$8,478.35**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$29,198.65**	**$29,198.00**	**$29,198.00**	**-**	**-**

Other Financing Sources consists of funding transferred in from the Joint Projects Fund. Intergovernmental Revenues represent funds paid in by the City of Thomaston.

Revenues by Major Classification

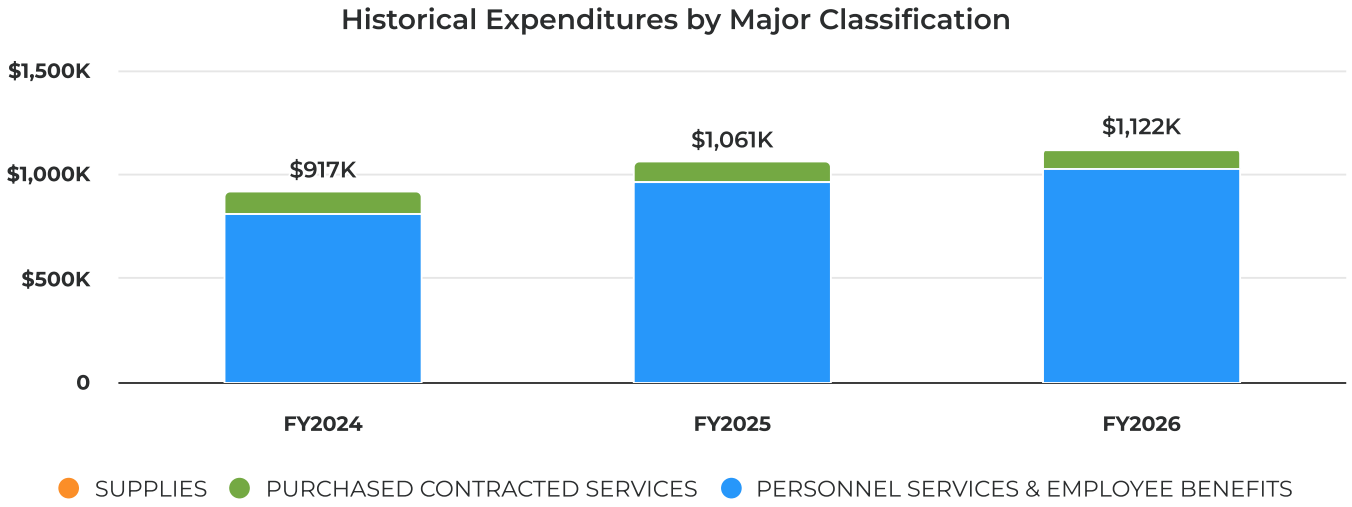


In FY2026, the total revenue for E-911 increased by 5.67% to $1.1 million compared to the previous year. The largest revenue category remained Charges for Services, accounting for 45.89% of the total at $514,660, though it decreased by $12,340 or 2.34% from the prior year. Other Financing Sources grew significantly by $48,331 or 13.68% to $401,740, representing 35.82% of total revenue. Intergovernmental Revenues also saw a notable increase of $26,050 or 15.98%, reaching $189,050 and making up 16.86% of the total. Investment Income declined by $1,840 or 10.22% to $16,160, comprising 1.44% of the total revenue. Overall, the increases in Other Financing Sources and Intergovernmental Revenues contributed to the total revenue growth, while Charges for Services and Investment Income experienced decreases.

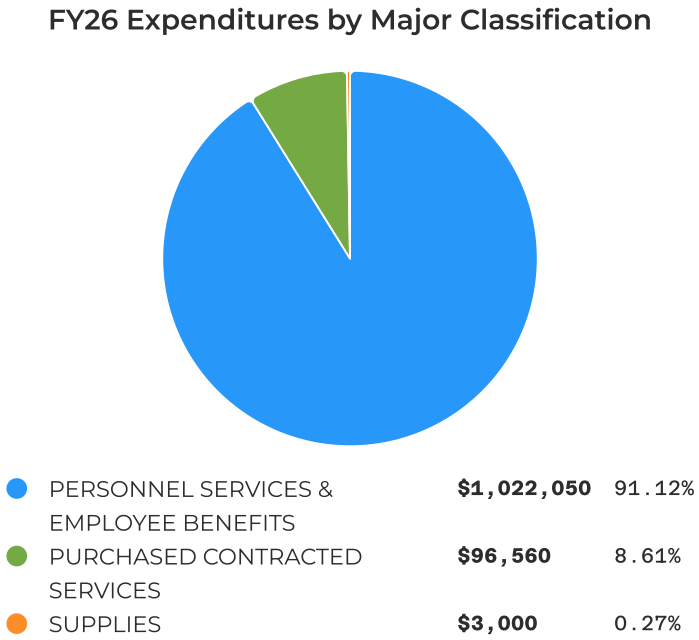


For the fiscal year, the E-911 revenue by major classification includes Charges for Services at $514,660, representing 45.89% of the total. Other Financing Sources contribute $401,740, which is 35.82%. Intergovernmental Revenues account for $189,050, or 16.86%. Investment Income makes up $16,160, comprising 1.44% of the total revenue. Other Financing Sources consist of funding transfers from the Joint Projects Fund. Intergovernmental Revenues consist of funds paid in by the City of Thomaston.

Expenditures by Major Classification



In FY2026, the total expenditures for E-911 increased by 5.67% to $1.1 million compared to the previous year. The largest category, Personnel Services & Employee Benefits, rose by 6.25% to $1 million, representing 91.12% of the total budget. Purchased Contracted Services saw a slight increase of 0.06% to $96,560, accounting for 8.61% of the total. Supplies remained steady at $3,000, making up 0.27% of the budget with no change from the prior year. Overall, the budget reflects moderate growth primarily driven by increases in Personnel Services & Employee Benefits, while other categories remained relatively stable.



For the fiscal year, the E-911 expenditures by major classification include Personnel Services & Employee Benefits at $1 million, accounting for 91.12% of the total. Purchased Contracted Services amount to $96,560, representing 8.61%. Supplies are $3,000, making up 0.27% of the expenditures.

Line Item Expenditures by Department

The Fiscal Year Expenditures by Fund for E-911 total $1.1 million, representing 100% of the expenditures.

Line Item Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
E-911					
E-911					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$805,587.86	$961,909.00	$1,022,050.00	$60,141.00	6.25%
SALARIES & WAGES	$504,501.14	$638,700.00	$658,350.00	$19,650.00	3.08%
OVERTIME	$81,342.80	$78,000.00	$80,000.00	$2,000.00	2.56%
EMPLOYEE BENEFITS	$144,015.56	$153,609.00	$183,060.00	$29,451.00	19.17%
FICA	$44,840.17	$48,800.00	$50,460.00	$1,660.00	3.40%
RETIREMENT CONTRIBUTIONS	$20,455.55	$32,400.00	$36,440.00	$4,040.00	12.47%
DEFERRED COMPENSATION	$3,090.40	$3,600.00	$6,800.00	$3,200.00	88.89%
WORKERS COMPENSATION	$1,955.65	$700.00	$900.00	$200.00	28.57%
LTD & LIFE INS EMPLOYER C	$4,234.59	$4,900.00	$4,840.00	-$60.00	-1.22%
WELLNESS PROGRAM	$1,152.00	$1,200.00	$1,200.00	-	-
PURCHASED CONTRACTED SERVICES	$109,698.06	$96,500.00	$96,560.00	$60.00	0.06%
BANK CHARGES	$104.00	$100.00	$100.00	-	-
REPAIRS AND MAINTENANCE	$9,899.40	-	-	-	-
MAINT AGREEMENTS	$5,950.00	$3,000.00	$3,000.00	-	-
INSURANCE-PUBLIC OFF.LIAB	$420.27	$1,200.00	$1,200.00	-	-
GENERAL LIAB INSURANCE	$169.77	$3,600.00	$3,660.00	$60.00	1.67%
CYBER INSURANCE	-	$500.00	$500.00	-	-
COMMUNICATIONS	$60,624.99	$68,800.00	$68,800.00	-	-
DUES & FEES	-	$300.00	$300.00	-	-
TRAINING	-	$2,000.00	$2,000.00	-	-
SOFTWARE MAINT & LICENSES	$32,529.63	$17,000.00	$17,000.00	-	-
SUPPLIES	$1,479.44	$3,000.00	$3,000.00	-	-
OTHER PROF SVCS / P3 COST ANALYSTS	$110.04	-	-	-	-
SUPPLIES - UNIFORMS	-	$1,500.00	$1,500.00	-	-
SUPPLIES	$1,369.40	-	-	-	-
GASOLINE	-	$1,500.00	$1,500.00	-	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
Total E-911	$916,765.36	$1,061,409.00	$1,121,610.00	$60,201.00	5.67%
Total E-911	$916,765.36	$1,061,409.00	$1,121,610.00	$60,201.00	5.67%
Total Expenditures	**$916,765.36**	**$1,061,409.00**	**$1,121,610.00**	**$60,201.00**	**5.67%**

THOMASTON-UPSON COUNTY RECREATION FUND

The ThomastonUpson Recreation Fund represents 4.6% of total budgeted governmental funds. The Thomaston-Upson County Recreation Department is a Joint Project. The department provides important health & welfare services to the citizens of Upson County. Youth sports activities are organized and managed, such as basketball, baseball, soccer, girls softball and football. Additionally, adult intramural sports leagues are managed by the County as well by the Recreation Department. Community activities such as Bingo and Arts & Crafts shows are often hosted in the Civic Center.

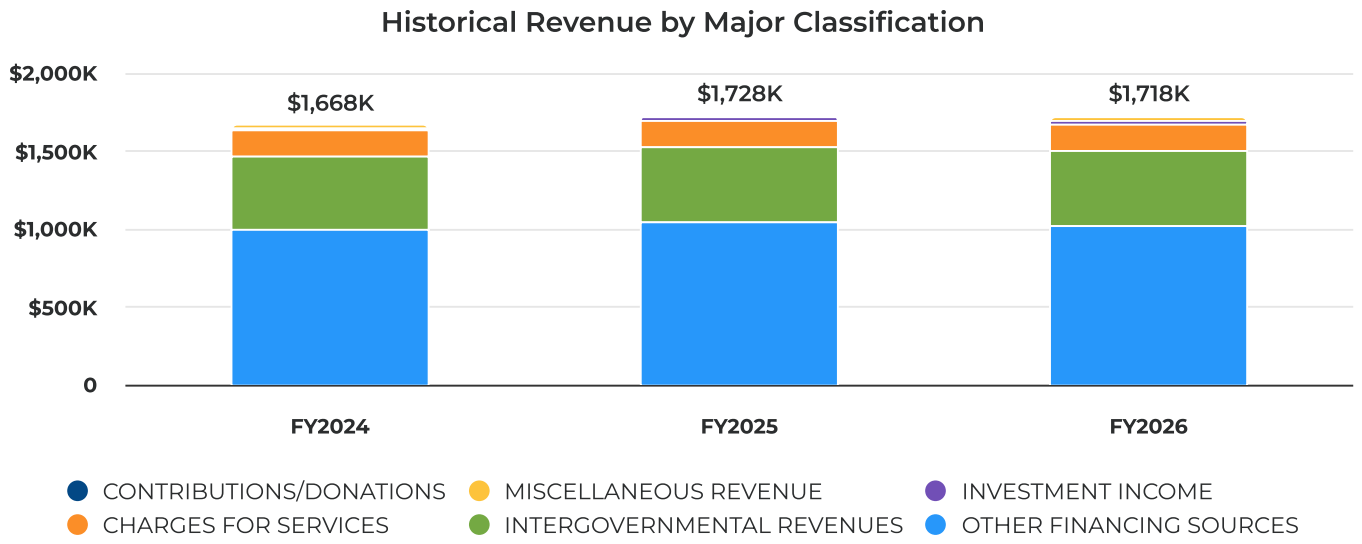
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Beginning Fund Balance	**$39,740.00**	**$34,556.00**	**$34,556.00**	**-**	**-**
Revenues					
OTHER FINANCING SOURCES	$989,853.91	$1,040,384.00	$1,016,680.00	-$23,704.00	-2.28%
MISCELLANEOUS REVENUE	$17,947.60	$11,000.00	$17,000.00	$6,000.00	54.55%
INTERGOVERNMENTAL REVENUES	$472,271.00	$488,400.00	$478,440.00	-$9,960.00	-2.04%
CHARGES FOR SERVICES	$167,347.91	$161,500.00	$177,000.00	$15,500.00	9.60%
CONTRIBUTIONS/DONATIONS	$4,160.00	$2,000.00	$4,000.00	$2,000.00	100.00%
INVESTMENT INCOME	$15,947.04	$25,000.00	$25,000.00	-	-
Total Revenues	**$1,667,527.46**	**$1,728,284.00**	**$1,718,120.00**	**-$10,164.00**	**-0.59%**
Expenditures					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$832,232.77	$977,184.00	$950,830.00	-$26,354.00	-2.70%
PURCHASED CONTRACTED SERVICES	$452,415.38	$350,400.00	$373,990.00	$23,590.00	6.73%
SUPPLIES	$370,880.18	$400,700.00	$393,200.00	-$7,500.00	-1.87%
CAPITAL OUTLAYS	$17,000.00	-	-	-	-
OTHER COSTS	$160.00	-	$100.00	$100.00	-
Total Expenditures	**$1,672,688.33**	**$1,728,284.00**	**$1,718,120.00**	**-$10,164.00**	**-0.59%**
Total Revenues Less Expenditures	**-$5,160.87**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$34,579.13**	**$34,556.00**	**$34,556.00**	**-**	**-**

Other Financing Sources consists of funding transferred in from the Joint Projects Fund. Intergovernmental Revenues represent funds paid in by the City of Thomaston.

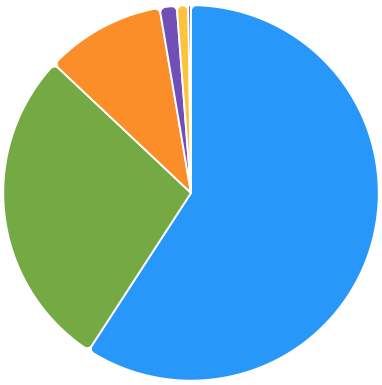
Revenues by Major Classification



In FY2026, the total revenue for the THOMASTON-UPSON CO.RECREATION FUND slightly decreased by 0.59% to $1.7 million compared to the previous year. The largest revenue source, OTHER FINANCING SOURCES, accounted for 59.17% of the total at $1 million, showing a decrease of $23,704 or 2.28% from the prior year.

INTERGOVERNMENTAL REVENUES, the second largest category, contributed $478,440 or 27.85% of total revenue, which is a decline of $9,960 or 2.04% from the previous year. In contrast, CHARGES FOR SERVICES increased by $15,500 or 9.6% to $177,000, representing 10.3% of total revenue.

INVESTMENT INCOME remained steady at $25,000, making up 1.46% of the total, with no change from the prior year. MISCELLANEOUS REVENUE rose significantly by $6,000 or 54.55% to $17,000, accounting for 0.99% of total revenue. CONTRIBUTIONS/DONATIONS also doubled, increasing by $2,000 or 100% to $4,000, which is 0.23% of the total.

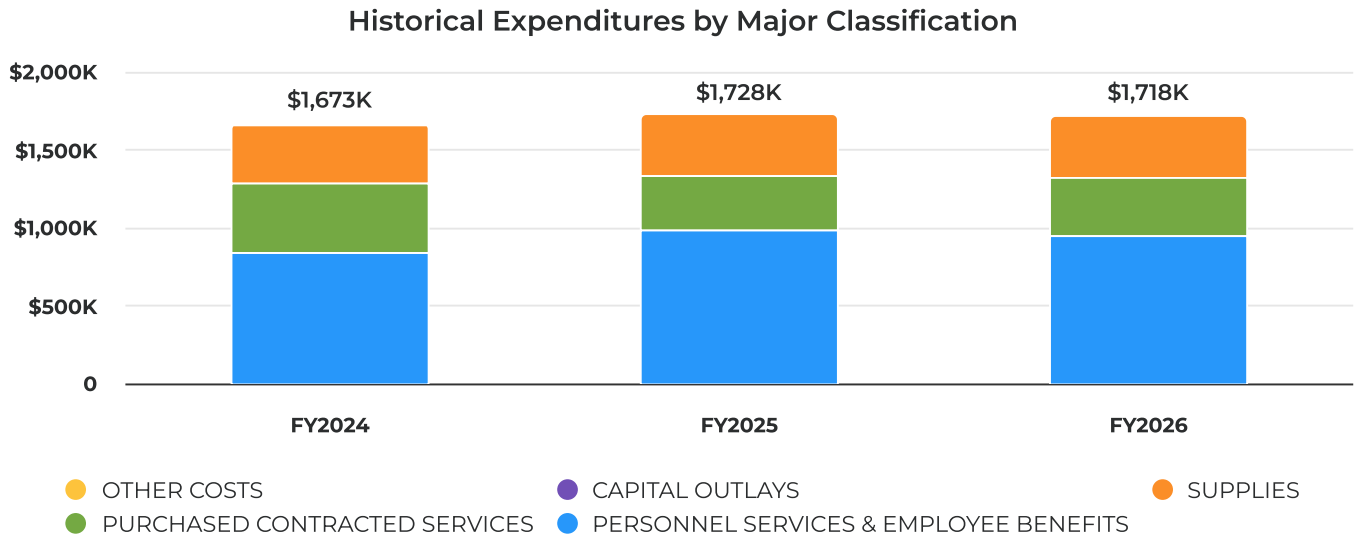


OTHER FINANCING SOURCES	**$1,016,680**	59.17%
INTERGOVERNMENTAL REVENUES	**$478,440**	27.85%
CHARGES FOR SERVICES	**$177,000**	10.30%
INVESTMENT INCOME	**$25,000**	1.46%
MISCELLANEOUS REVENUE	**$17,000**	0.99%
CONTRIBUTIONS/DONATIONS	**$4,000**	0.23%

The Fiscal Year Revenue by Major Classification for the THOMASTON-UPSON CO.RECREATION FUND includes OTHER FINANCING SOURCES at $1 million, representing 59.17% of the total revenue. INTERGOVERNMENTAL REVENUES account for $478,440 or 27.85%. CHARGES FOR SERVICES contribute $177,000, which is 10.3% of the revenue. INVESTMENT INCOME is $25,000, making up 1.46%. MISCELLANEOUS REVENUE totals $17,000, or 0.99%, and CONTRIBUTIONS/DONATIONS amount to $4,000, representing 0.23% of the revenue.

For the fiscal year, the THOMASTON-UPSON CO.RECREATION FUND's expenditures by functional classifications consist entirely of CULTURE/RECREATION, totaling $1.7 million, which represents 100% of the expenditures.

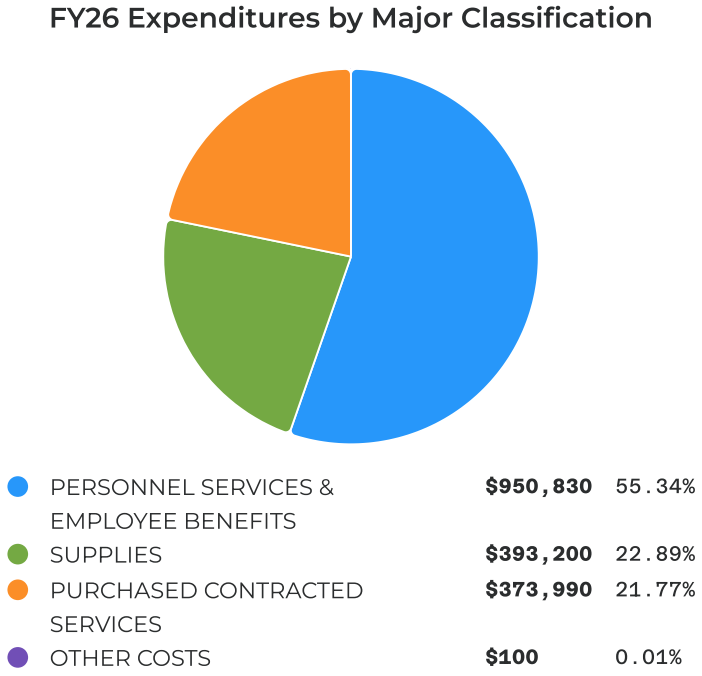
Expenditures by Major Classification



In FY2026, the total expenditures for the THOMASTON-UPSON CO.RECREATION FUND were $1.7 million, representing a slight decrease of 0.59% from the previous year. The largest expenditure category remained Personnel Services & Employee Benefits, accounting for 55.34% of the total at $950,830, which is a decrease of $26,354 or 2.7% compared to the prior year.

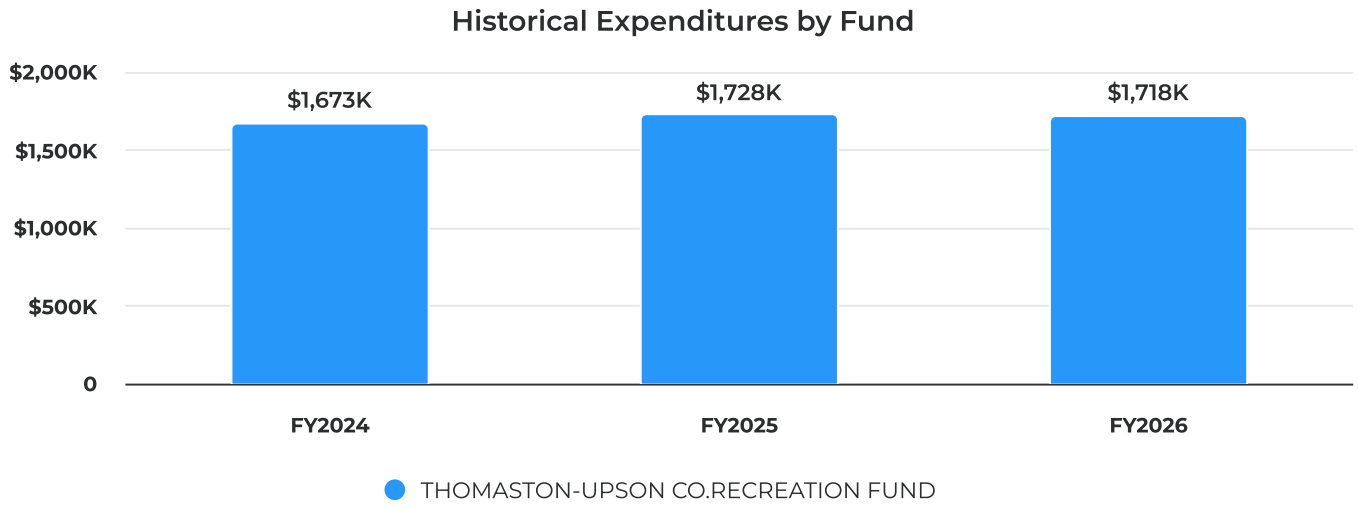
Supplies expenditures were $393,200, making up 22.89% of the total budget. This category saw a decrease of $7,500 or 1.87% from the previous year. Purchased Contracted Services increased to $373,990, representing 21.77% of total expenditures and an increase of $23,590 or 6.73% from the prior year, marking the largest increase among the categories.

Other Costs were minimal at $100, accounting for 0.01% of the total, showing a small increase from zero in the previous year. Capital Outlays remained at $0, consistent with the prior year. Overall, the budget shows a slight reduction in total expenditures with notable decreases in Personnel Services & Employee Benefits and Supplies, while Purchased Contracted Services experienced a moderate increase.



For the fiscal year expenditures by major classification in the THOMASTON-UPSON CO.RECREATION FUND, Personnel Services & Employee Benefits account for $950,830, representing 55.34% of the total. Supplies make up $393,200, which is 22.89%. Purchased Contracted Services total $373,990, comprising 21.77%. Other Costs are $100, constituting 0.01% of the expenditures.

Line Item Expenditures by Department



In FY2026, the total expenditures for the THOMASTON-UPSON CO.RECREATION FUND amounted to $1.7 million, representing 100% of the total expenditures for the fund. This reflects a decrease of $10,164, or 0.59%, compared to the previous fiscal year.

In contrast, the prior year, FY2025, saw total expenditures of $1.7 million for the same fund, which was an increase of $55,596, or 3.32%, from its preceding period. The THOMASTON-UPSON CO.RECREATION FUND remained the largest and sole category by value in both years.

Overall, the FY2026 budget shows a slight reduction in expenditures for the THOMASTON-UPSON CO.RECREATION FUND compared to FY2025, following the previous year's increase.

Line Item Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
THOMASTON-UPSON CO.RECREATION FUND	$1,672,688.33	$1,728,284.00	$1,718,120.00	-$10,164.00	-0.59%
CULTURE & RECREATION	$1,672,688.33	$1,728,284.00	$1,718,120.00	-$10,164.00	-0.59%
SALARIES & WAGES	$603,213.17	$718,600.00	$714,400.00	-$4,200.00	-0.58%
OVERTIME	$23,943.36	$10,000.00	$20,580.00	$10,580.00	105.80%
EMPLOYEE BENEFITS	$103,977.66	$143,184.00	$101,200.00	-$41,984.00	-29.32%
FICA	$48,022.44	$54,900.00	$54,760.00	-$140.00	-0.26%
RETIREMENT CONTRIBUTIONS	$17,392.36	$19,200.00	$18,980.00	-$220.00	-1.15%
DEFERRED COMPENSATION	$12,672.12	$5,100.00	$11,600.00	$6,500.00	127.45%
WORKERS COMPENSATION	$18,970.12	$21,200.00	$25,620.00	$4,420.00	20.85%
LTD & LIFE INS EMPLOYER C	$3,753.54	$4,600.00	$3,690.00	-$910.00	-19.78%
WELLNESS PROGRAM	$288.00	$400.00	-	-$400.00	-100.00%
PROF/TECHNICAL SERVICES	$2,190.00	-	$100.00	$100.00	-
REPAIRS AND MAINTENANCE	$146,522.92	$66,800.00	$127,000.00	$60,200.00	90.12%
R&M - VEHICLES	$30,771.23	$28,000.00	$28,000.00	-	-
PROPERTY - CASUALTY INSUR	$22,203.49	$29,700.00	-	-$29,700.00	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$1,834.81	$1,900.00	-	-$1,900.00	-100.00%
GENERAL LIAB INSURANCE	$741.17	$5,900.00	$49,290.00	$43,390.00	735.42%
CYBER INSURANCE	-	$900.00	-	-$900.00	-100.00%
COMMUNICATIONS	$10,430.13	$7,700.00	$7,700.00	-	-
POSTAGE	$446.25	$200.00	$200.00	-	-
ADVERTISING	$4,104.88	$6,000.00	$6,000.00	-	-
TRAVEL	-	$8,000.00	$10,000.00	$2,000.00	25.00%
PER DIEM	$741.18	-	-	-	-
TRAVEL & PER DIEM-ATHLTC PRGRM	$11,691.92	$15,000.00	$20,000.00	$5,000.00	33.33%
DUES & FEES	$16,378.09	$18,000.00	$18,000.00	-	-
TRAINING	$17,107.61	$8,000.00	$8,000.00	-	-
SUMMER PARK PROGRAMS	-	$2,500.00	-	-$2,500.00	-100.00%
SOFTWARE MAINT & LICENSES	$7,210.33	$10,000.00	$10,000.00	-	-
CONTRACT LABOR	$64,979.16	$64,000.00	$68,000.00	$4,000.00	6.25%
SUPPLIES-ADULT BASKETBALL	$2,046.98	-	-	-	-
SUPPLIES-ADULT FLAG FOOTBALL	$388.13	$2,500.00	-	-$2,500.00	-100.00%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
SUPPLIES-ADULT KICKBALL	-	$3,000.00	$5,500.00	$2,500.00	83.33%
SUPPLIES-YOUTH SPRING BASEBALL	$23,234.99	$18,000.00	$20,000.00	$2,000.00	11.11%
SUPPLIES-YOUTH FALL SOFTBALL	$9,925.50	$3,000.00	$2,000.00	-$1,000.00	-33.33%
SUPPLIES-YOUTH SUMMER BASKETBALL	$693.00	$1,500.00	$4,000.00	$2,500.00	166.67%
SUPPLIES-ADULT SOFTBALL	$634.75	$2,500.00	$2,500.00	-	-
SUPPLIES-YOUTH FALL BASEBALL	$2,453.79	$7,000.00	$2,000.00	-$5,000.00	-71.43%
SUPPLIES-YOUTH SPRING SOFTBALL	$8,731.74	$10,000.00	$12,000.00	$2,000.00	20.00%
SUPPLIES-YOUTH WINTER BASKETBALL	$28,216.79	$18,000.00	$18,000.00	-	-
SUPPLIES-YOUTH SPRING SOCCER	$16,907.63	$18,000.00	$18,000.00	-	-
SUPPLIES-YOUTH FALL SOCCER	$6,839.20	$9,000.00	$5,000.00	-$4,000.00	-44.44%
SUPPLIES -7V7-SUMMER FLAG FOOTBALL	$565.97	$2,500.00	$5,000.00	$2,500.00	100.00%
SUPPLIES-YOUTH FLAG/TKLE FTBALL	$31,478.35	$18,000.00	$18,000.00	-	-
SUPPLIES-YOUTH TRACK	-	$3,000.00	$6,000.00	$3,000.00	100.00%
SUPPLIES-YOUTH CHEERLEADING	$11,824.34	$18,000.00	$18,000.00	-	-
SUPPLIES-YOUTH-FALL T-BALL	$1,044.00	$6,000.00	$2,500.00	-$3,500.00	-58.33%
SUPPLIES-YOUTH T-BALL SPRING	$9,388.96	$12,000.00	$12,000.00	-	-
SUPPLIES-SWIM	-	-	$2,500.00	$2,500.00	-
SUPPLIES - UNIFORMS	$7,769.22	$10,000.00	$10,000.00	-	-
SUPPLIES	$96,142.84	$109,000.00	$109,000.00	-	-
SUPPLIES - BLADES	$863.19	$2,500.00	$8,000.00	$5,500.00	220.00%
UTILITIES	$135,802.17	$145,000.00	$135,000.00	-$10,000.00	-6.90%
R&M - REC EQUIPMENT	$91,150.85	$60,000.00	-	-$60,000.00	-100.00%
OTHER EQUIPMENT	$17,000.00	-	-	-	-
Total Expenditures	**$1,672,688.33**	**$1,728,284.00**	**$1,718,120.00**	**-$10,164.00**	**-0.59%**

SPREWELL BLUFF RECREATION AREA FUND

Sprewell Bluff Park is one of Georgia's best kept secrets and is known by locals as the hidden gem. The park is a camper's escape, a fisherman's paradise, a paddler's grand adventure and a hiker's dream. The 1,372 - acre park is best known for its breathtaking views, diverse ecology, and recreational amenities. The park provides cabin rentals, RV sites, and primitive camping sites. There are 12+ miles of trails winding through the park.

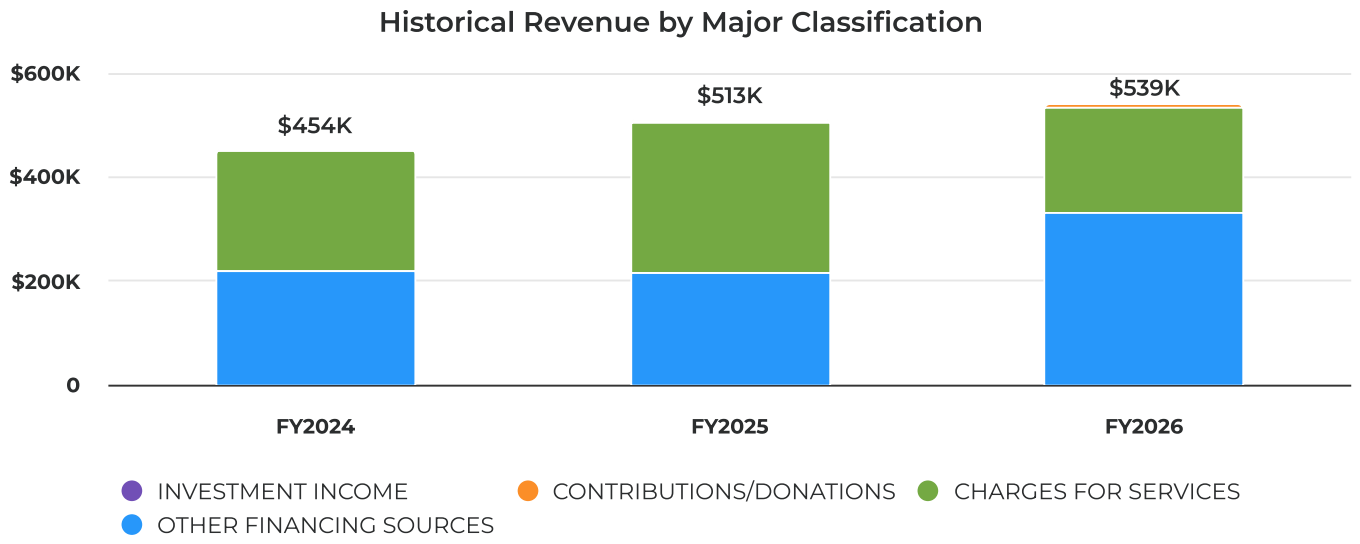
Comprehensive Fund Summary

Comprehensive Fund Summary

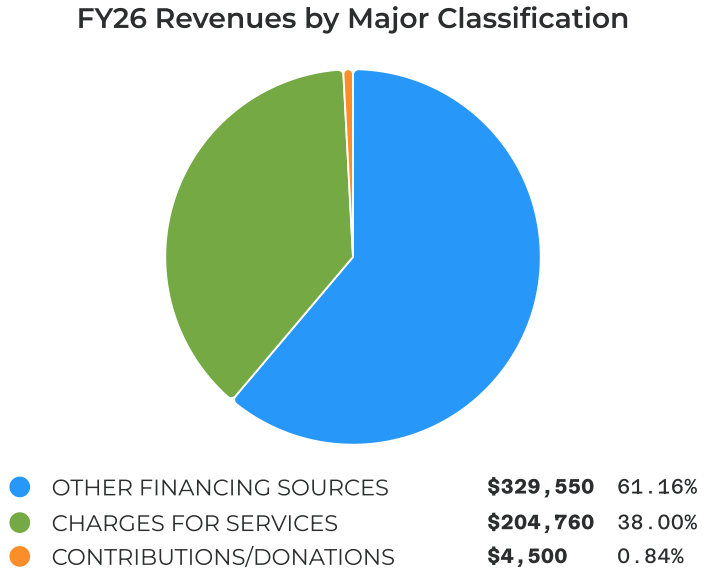
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Beginning Fund Balance	**-$75,245.00**	**-$124,782.00**	**-$124,782.00**	**-**	**-**
Revenues					
OTHER FINANCING SOURCES	$220,188.83	$216,834.00	$329,550.00	$112,716.00	51.98%
CHARGES FOR SERVICES	$231,103.52	$288,000.00	$204,760.00	-$83,240.00	-28.90%
CONTRIBUTIONS/DONATIONS	$233.40	$4,300.00	$4,500.00	$200.00	4.65%
INVESTMENT INCOME	$2,316.61	$3,400.00	-	-$3,400.00	-100.00%
Total Revenues	**$453,842.36**	**$512,534.00**	**$538,810.00**	**$26,276.00**	**5.13%**
Expenditures					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$324,780.40	$370,194.00	$392,020.00	$21,826.00	5.90%
PURCHASED CONTRACTED SERVICES	$104,789.48	$83,840.00	$81,190.00	-$2,650.00	-3.16%
SUPPLIES	$73,810.06	$58,500.00	$65,600.00	$7,100.00	12.14%
Total Expenditures	**$503,379.94**	**$512,534.00**	**$538,810.00**	**$26,276.00**	**5.13%**
Total Revenues Less Expenditures	**-$49,537.58**	**-**	**-**	**-**	**-**
Ending Fund Balance	**-$124,782.58**	**-$124,782.00**	**-$124,782.00**	**-**	**-**

Other Financing Sources consist of funding transferred in from the Joint Projects Fund. Intergovernmental Revenues represent funding from the City of Thomaston.

Revenues by Major Classification

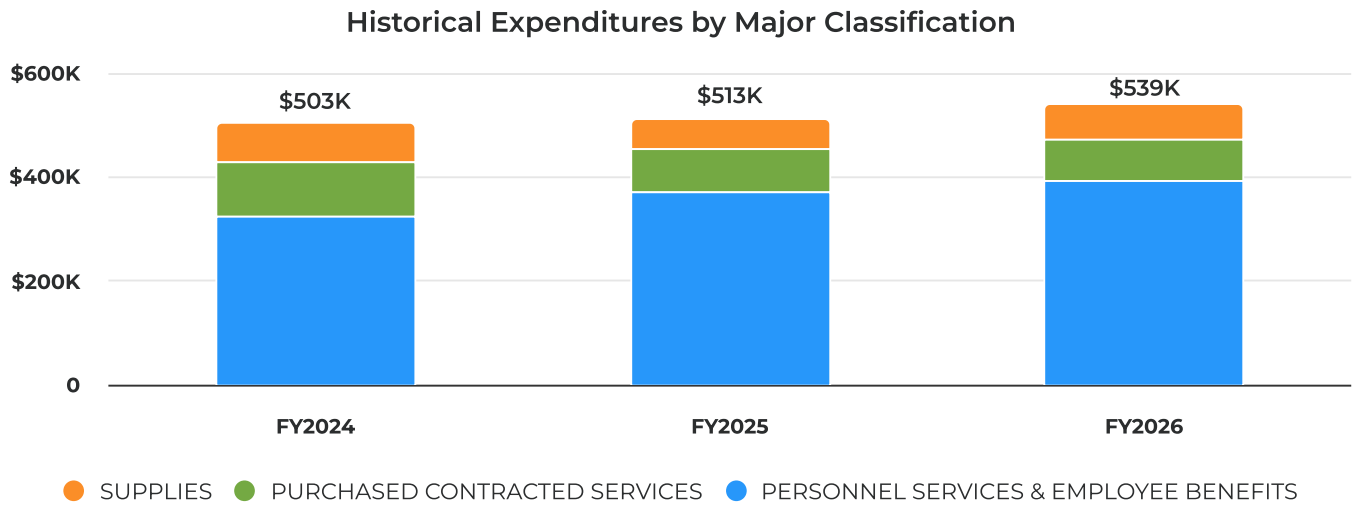


In FY2026, the total revenue for the Sprewell Bluff Recreation Area Fund increased by 5.13% to $538,810 compared to the previous year. The largest revenue category shifted from Charges for Services to Other Financing Sources. Other Financing Sources rose significantly by $112,716, a 51.98% increase, making up 61.16% of the total revenue. Conversely, Charges for Services decreased by $83,240, or 28.9%, now representing 38% of the total. Contributions/Donations saw a modest increase of $200, or 4.65%, maintaining 0.84% of the total revenue. Investment Income dropped to zero, a 100% decrease from the prior year. These changes highlight a notable reallocation in revenue sources within the fund.



For the SPREWELL BLUFF RECREATION AREA FUND in the fiscal year, the revenue by major classification includes OTHER FINANCING SOURCES at $329,550, which accounts for 61.16% of the total revenue. CHARGES FOR SERVICES contribute $204,760, representing 38% of the revenue. CONTRIBUTIONS/DONATIONS make up $4,500, or 0.84% of the total revenue.

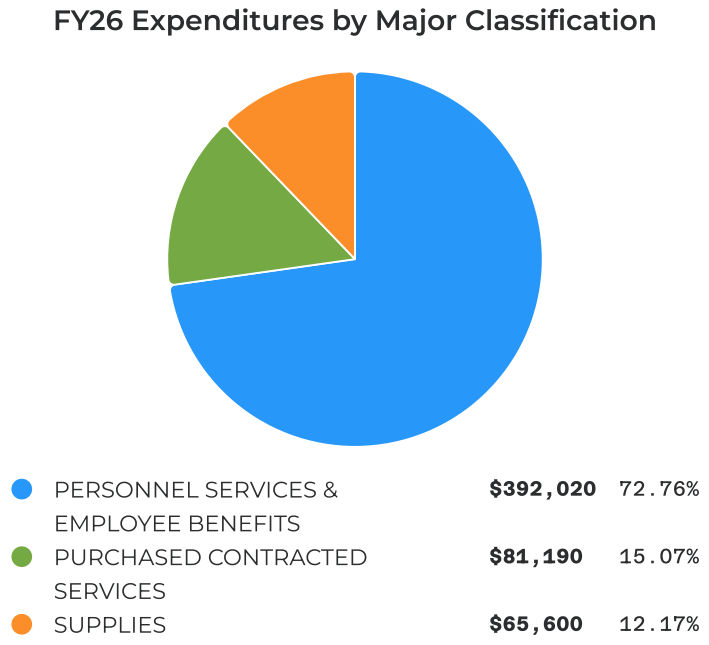
Expenditures by Major Classification



In FY2026, the total expenditures for the Sprewell Bluff Recreation Area Fund increased by 5.13% to $538,810 compared to the previous year. The largest expenditure category remained Personnel Services & Employee Benefits, which rose by $21,826 or 5.9% to $392,020, representing 72.76% of the total budget, a slight increase in its share from 72.23% the prior year.

Supplies experienced a notable increase of $7,100 or 12.14%, reaching $65,600 and accounting for 12.17% of total expenditures, up from 11.41% previously. Conversely, Purchased Contracted Services decreased by $2,650 or 3.16% to $81,190, making up 15.07% of the budget, down from 16.36% in the prior year.

Overall, the budget shows continued growth in Personnel Services & Employee Benefits and Supplies, while Purchased Contracted Services saw a modest decline in both amount and proportion of the total expenditures.



For the SPREWELL BLUFF RECREATION AREA FUND, Fiscal Year Expenditures by Major Classification include Personnel Services & Employee Benefits at $392,020, which accounts for 72.76% of the total expenditures. Purchased

Contracted Services amount to $81,190, representing 15.07%. Supplies total $65,600, making up 12.17% of the expenditures.

Line Item Expenditures by Department

In FY2026, the total expenditures for the SPREWELL BLUFF RECREATION AREA FUND increased to $538,810, representing a 5.13% rise from the previous year's total of $512,534. The entire budget continues to be allocated within the SPREWELL BLUFF RECREATION AREA FUND, which accounts for 100% of the total expenditures.

The SPREWELL BLUFF RECREATION AREA FUND itself saw an increase of $26,276, or 5.13%, compared to the prior year. This marks a larger increase than the $9,154 (1.82%) growth observed in the previous year. Overall, the FY2026 budget reflects a continued upward trend in expenditures within this fund.

Line Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
SPREWELL BLUFF RECREATION AREA FUND	$503,379.94	$512,534.00	$538,810.00	$26,276.00	5.13%
NON-DEPARTMENTAL	$34,502.95	-	-	-	-
SUPPLIES	$34,502.95	-	-	-	-
STORE COST OF SALES	$34,502.95	-	-	-	-
SPREWELL BLUFF PARK	$468,876.99	$512,534.00	$538,810.00	$26,276.00	5.13%
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$324,780.40	$370,194.00	$392,020.00	$21,826.00	5.90%
SALARIES & WAGES	$247,831.40	$290,600.00	$297,710.00	$7,110.00	2.45%
OVERTIME	$1,103.52	$2,900.00	$8,000.00	$5,100.00	175.86%
EMPLOYEE BENEFITS	$37,065.07	$38,934.00	$40,730.00	$1,796.00	4.61%
FICA	$19,191.03	$22,460.00	$22,820.00	$360.00	1.60%
RETIREMENT CONTRIBUTIONS	$6,920.42	$7,600.00	$8,520.00	$920.00	12.11%
DEFERRED COMPENSATION	$2,327.29	$900.00	$1,800.00	$900.00	100.00%
WORKERS COMPENSATION	$8,419.75	$5,300.00	$11,040.00	$5,740.00	108.30%
LTD & LIFE INS EMPLOYER C	$1,040.66	$1,100.00	$1,150.00	$50.00	4.55%
EMPLOYEE APPRECIATION 560	$881.26	$400.00	$250.00	-$150.00	-37.50%
PURCHASED CONTRACTED SERVICES	$104,789.48	$83,840.00	$81,190.00	-$2,650.00	-3.16%
PROF/TECHNICAL SERVICES	-	-	$300.00	$300.00	-
REPAIRS AND MAINTENANCE	$2,146.34	$2,700.00	$2,500.00	-$200.00	-7.41%
R&M - VEHICLES	$5,670.31	$4,500.00	$4,500.00	-	-
R/M - BUILDING	$30,373.09	$19,000.00	$15,000.00	-$4,000.00	-21.05%
R/M - GROUNDS	$13,820.44	$12,000.00	$12,000.00	-	-
R/M - EQUIPMENT	$4,988.11	$3,000.00	$2,400.00	-$600.00	-20.00%
RENTAL EXPENSE	$6,872.48	$3,500.00	$4,900.00	$1,400.00	40.00%
PROPERTY - CASUALTY INSUR	$4,101.96	$5,040.00	-	-$5,040.00	-100.00%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
INSURANCE-PUBLIC OFF.LIAB	$650.59	$600.00	$690.00	$90.00	15.00%
GENERAL LIAB INSURANCE	$262.80	$1,800.00	$9,020.00	$7,220.00	401.11%
CYBER INSURANCE	-	$200.00	$340.00	$140.00	70.00%
COMMUNICATIONS	$3,293.55	$3,300.00	$3,340.00	$40.00	1.21%
ADVERTISING	$17,276.74	$7,000.00	$7,000.00	-	-
DUES & FEES	-	$2,700.00	$1,000.00	-$1,700.00	-62.96%
SAFETY ADDITIONS	$29.94	-	-	-	-
TRAINING	$1,163.60	$2,500.00	$1,500.00	-$1,000.00	-40.00%
SOFTWARE MAINT & LICENSES	$1,229.00	$1,200.00	$1,900.00	$700.00	58.33%
CONTRACT LABOR	$450.90	-	-	-	-
GEORGIA SALES TAX - RESAL	$10,659.63	$13,000.00	$13,000.00	-	-
TOURNAMENT WINNINGS/COM.ACTIV.	$1,800.00	$1,800.00	$1,800.00	-	-
SUPPLIES	$39,307.11	$58,500.00	$65,600.00	$7,100.00	12.14%
STORE COST OF SALES	-	$28,500.00	$32,600.00	$4,100.00	14.39%
SUPPLIES	$25,091.15	$16,000.00	$19,000.00	$3,000.00	18.75%
UTILITIES	$14,215.96	$14,000.00	$14,000.00	-	-
Total Expenditures	**$503,379.94**	**$512,534.00**	**$538,810.00**	**$26,276.00**	**5.13%**

JAIL CONSTRUCTION FUND

The Jail Construction Fund is a Special Revenue Fund used to account for capital improvements to the Upson County Jail. The County does not use tax dollars to support this fund, but instead it is funded with fines and forfeitures and any interest earnings on retained funds.

Summary

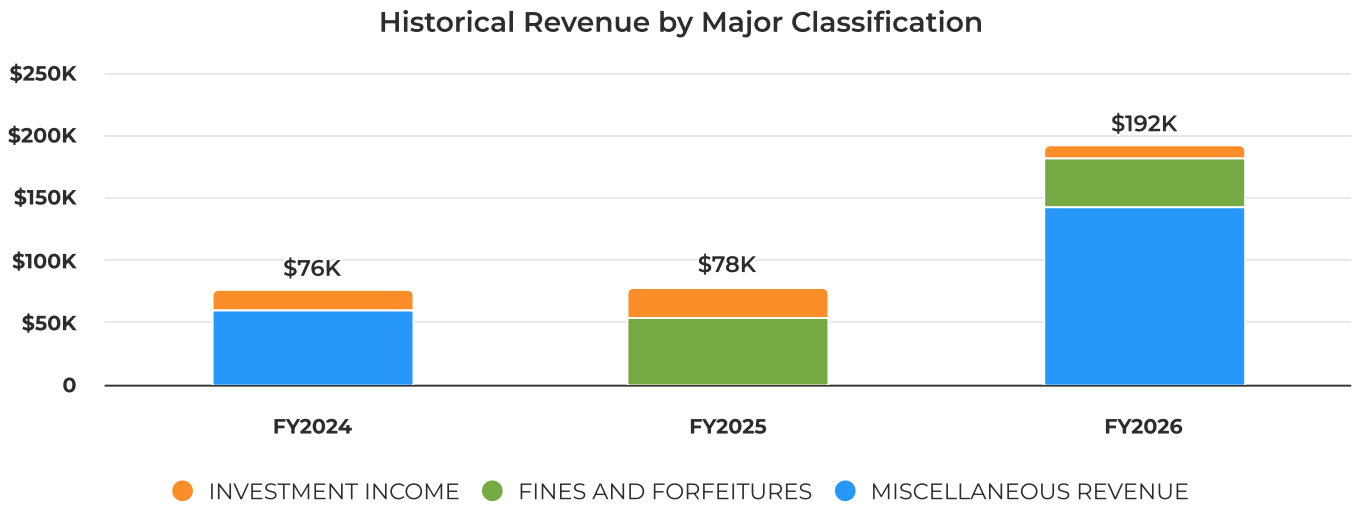
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Beginning Fund Balance	**$434,710.00**	**$509,170.00**	**$509,170.00**	**-**	**-**
Revenues					
MISCELLANEOUS REVENUE	$59,646.64	-	$141,700.00	$141,700.00	-
FINES AND FORFEITURES	-	$54,000.00	$40,000.00	-$14,000.00	-25.93%
INVESTMENT INCOME	$16,357.95	$24,000.00	$10,000.00	-$14,000.00	-58.33%
Total Revenues	**$76,004.59**	**$78,000.00**	**$191,700.00**	**$113,700.00**	**145.77%**
Expenditures					
PURCHASED CONTRACTED SERVICES	-	-	$1,700.00	$1,700.00	-
CAPITAL OUTLAYS	$1,544.48	$78,000.00	$190,000.00	$112,000.00	143.59%
Total Expenditures	**$1,544.48**	**$78,000.00**	**$191,700.00**	**$113,700.00**	**145.77%**
Total Revenues Less Expenditures	**$74,460.11**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$509,170.11**	**$509,170.00**	**$509,170.00**	**-**	**-**

For 2026, there are planned capital improvements to the administrative offices of the jail and roofing repairs. These improvements will be made from the existing fund balance of the fund and other budgeted revenues. The planned use of the existing fund balance is budgeted as Miscellaneous Revenue.

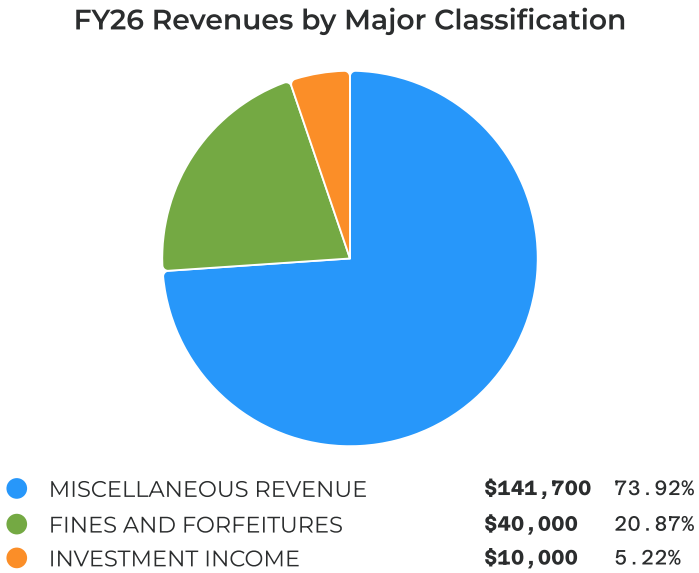
Revenues by Major Classification



In FY2026, the total revenue for the Jail Construction Fund increased significantly to $191,700, representing a 145.77% rise from the previous year's total of $78,000. The largest revenue source shifted to Miscellaneous Revenue, which rose dramatically to $141,700, accounting for 73.92% of the total budget. This category experienced the most substantial increase compared to the prior year, where it was $0, marking a 100% decrease reversal.

Fines and Forfeitures, previously the largest category at $54,000 and 69.23% of the total in FY2025, decreased by $14,000 to $40,000 in FY2026, now representing 20.87% of the total revenue. Investment Income also declined significantly, dropping from $24,000 (30.77% of total) in FY2025 to $10,000 (5.22% of total) in FY2026, a decrease of $14,000 or 58.33%.

Overall, the FY2026 budget reflects a major increase in total revenue driven primarily by the surge in Miscellaneous Revenue, while both Fines and Forfeitures and Investment Income saw notable decreases in both dollar amounts and their shares of the total revenue.



For the fiscal year, the JAIL CONSTRUCTION FUND's revenue by major classification includes MISCELLANEOUS REVENUE at $141,700, which accounts for 73.92% of the total. FINES AND FORFEITURES contribute $40,000, representing 20.87%. INVESTMENT INCOME amounts to $10,000, making up 5.22% of the revenue.

Line Item Expenditures by Fund

Line Item Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
JAIL CONSTRUCTION FUND	$1,544.48	$78,000.00	$191,700.00	$113,700.00	145.77%
JAIL FUND	$1,544.48	$78,000.00	$191,700.00	$113,700.00	145.77%
PURCHASED CONTRACTED SERVICES	-	-	$1,700.00	$1,700.00	-
REPAIRS AND MAINTENANCE	-	-	$1,000.00	$1,000.00	-
SOFTWARE MAINT & LICENSES	-	-	$700.00	$700.00	-
CAPITAL OUTLAYS	$1,544.48	$78,000.00	$190,000.00	$112,000.00	143.59%
BUILDING PROJECTS	-	-	$55,000.00	$55,000.00	-
FURNITURE & FURNITURE	-	-	$135,000.00	$135,000.00	-
OTHER EQUIPMENT	$1,544.48	$78,000.00	-	-$78,000.00	-100.00%
Total Expenditures	**$1,544.48**	**$78,000.00**	**$191,700.00**	**$113,700.00**	**145.77%**

SEIZURE FUND

The Seizure Fund is used to account for cash received from the confiscation of assets of individuals convicted of drug offenses, which is restricted to law enforcement purposes. Although the Board of Commissioners has to approve the Seizure Fund given it is a Special Revenue Fund, the Sheriff maintains control over the use of the Fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
FINES AND FORFEITURES	$82,339.00	$10,000.00	$10,000.00	-	-
Total Revenues	**$82,339.00**	**$10,000.00**	**$10,000.00**	**-**	**-**
Expenditures					
SUPPLIES	$86,965.00	$10,000.00	$10,000.00	-	-
Total Expenditures	**$86,965.00**	**$10,000.00**	**$10,000.00**	**-**	**-**
Total Revenues Less Expenditures	**-$4,626.00**	**-**	**-**	**-**	**-**

LAW LIBRARY

The Law Library Fund is used to account for funds collected from fines and fees to be used to maintain the Law Library as provided in Title 36, Chapter 15 of the Official Code of Georgia Annotated.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
FINES AND FORFEITURES	$19,470.00	$20,600.00	$20,600.00	-	-
Total Revenues	**$19,470.00**	**$20,600.00**	**$20,600.00**	**-**	**-**
Expenditures					
SUPPLIES	$27,803.00	$20,600.00	$20,600.00	-	-
Total Expenditures	**$27,803.00**	**$20,600.00**	**$20,600.00**	**-**	**-**
Total Revenues Less Expenditures	**-$8,333.00**	**-**	**-**	**-**	**-**

SHERIFF PROGRAM FUND

The Sheriff Program fund is used to account for other committed funding in the Sheriff's Office for law enforcement purposes. Although the Board of Commissioners has to approve the Seizure Fund given it is a Special Revenue Fund, the Sheriff maintains control over the use of the Fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
MISCELLANEOUS REVENUE	$137,694.00	$140,000.00	$140,000.00	-	-
CHARGES FOR SERVICES	$72,112.00	$20,000.00	$20,000.00	-	-
INVESTMENT INCOME	$7.00	-	-	-	-
Total Revenues	**$209,813.00**	**$160,000.00**	**$160,000.00**	**-**	**-**
Expenditures					
SUPPLIES	$234,504.00	$160,000.00	$160,000.00	-	-
Total Expenditures	**$234,504.00**	**$160,000.00**	**$160,000.00**	**-**	**-**
Total Revenues Less Expenditures	**-$24,691.00**	**-**	**-**	**-**	**-**

DRUG ABUSE TREATMENT FUND

The Drug Abuse Treatment Education (DATE) Fund is used to account for funds collected from fines and forfeitures to be used for drug abuse, treatment, and education. Generally, the Sheriff will use some of these funds annually for various drug awareness events.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
INTERGOVERNMENTAL REVENUES	$4,745.09	-	-	-	-
FINES AND FORFEITURES	$18,952.28	$13,000.00	$13,000.00	-	-
INVESTMENT INCOME	$4,507.30	$5,000.00	$5,250.00	$250.00	5.00%
Total Revenues	**$28,204.67**	**$18,000.00**	**$18,250.00**	**$250.00**	**1.39%**
Expenditures					
PURCHASED CONTRACTED SERVICES	-	-	$250.00	$250.00	-
SUPPLIES	$4,591.85	$18,000.00	$18,000.00	-	-
Total Expenditures	**$4,591.85**	**$18,000.00**	**$18,250.00**	**$250.00**	**1.39%**
Total Revenues Less Expenditures	**$23,612.82**	**-**	**-**	**-**	**-**

HOTEL/MOTEL

The Hotel/Moel Fund is used to account for taxes charged on rental of hotel/motel rooms as provided in Title 48, Chapter 13 of the Official Code of Georgia Annotated. These funds are used for the promotion of tourism, conventions and trade shows in the County. Taxes collected are remitted to the Chamber of Commerce annually.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
TAXES	$15,428.28	$20,000.00	$20,000.00	-	-
Total Revenues	**$15,428.28**	**$20,000.00**	**$20,000.00**	**-**	**-**
Expenditures					
OTHER COSTS	$14,631.31	$20,000.00	$20,000.00	-	-
Total Expenditures	**$14,631.31**	**$20,000.00**	**$20,000.00**	**-**	**-**
Total Revenues Less Expenditures	**$796.97**	**-**	**-**	**-**	**-**

DEBT SERVICE FUND 2024 SERIES

The Debt Service Fund 2024 Series is used to service the debt associated with the 2024 General Obligation Transportation Sales Tax Bonds, Series 2024 bonds issued on August 9, 2024. Transportation Special Local Option Sales Taxes ("TSPLOST") collected annually are recorded in this fund. A portion of these sales taxes is used to service the $9.0 million in debt issued. A portion of these sales taxes are also distributed to the City of Thomaston according to the intergovernmental agreement between the County and the City as a part of the 2024 TSPLOST referendum approved by the voters of Upson County. Remaining funds after debt service and distributions to the City can be used for road and bridge maintenance and repairs for County roads and streets. Each year the County budgets a transfer from this fund to the 2024 TSPLOST Capital Projects Fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
TAXES	$4,852,413.38	$4,963,000.00	$5,112,530.00	$149,530.00	3.01%
INVESTMENT INCOME	$46,409.05	$198,600.00	$109,000.00	-$89,600.00	-45.12%
Total Revenues	**$4,898,822.43**	**$5,161,600.00**	**$5,221,530.00**	**$59,930.00**	**1.16%**
Expenditures					
OTHER COSTS	$2,090,232.35	$2,022,502.00	$2,083,360.00	$60,858.00	3.01%
DEBT SERVICE	$40,000.00	$2,034,375.00	$2,036,000.00	$1,625.00	0.08%
OTHER FINANCING USES	-	$1,104,723.00	$1,102,170.00	-$2,553.00	-0.23%
Total Expenditures	**$2,130,232.35**	**$5,161,600.00**	**$5,221,530.00**	**$59,930.00**	**1.16%**
Total Revenues Less Expenditures	**$2,768,590.08**	**-**	**-**	**-**	**-**

DEBT SERVICE FUND 2022 SERIES

The Debt Service Fund 2022 Series is used to service the debt associated with the 2022 Series Revenue Bonds. The 2022 Series bonds were issued to fund the construction of a new Justice Center. The amount of the issue was $21.0 million. The bond issue was structured such that repayments of the bonds are to come from the 2022 Special Local Option Sales Tax ("SPLOST") and future renewals of SPLOST. Sales tax revenues from the 2022 SPLOST are recorded in this fund. Annual debt service is paid from this fund, and a portion of the sales taxes collected are distributed to the City of Thomaston according to the intergovernmental agreement between the County and the City as a part of the 2022 SPLOST referendum approved by the voters of Upson County. Remaining funds after debt service and distributions to the City can be used for capital projects according to the intergovernmental agreement and for purposes listed on the ballot that voters approved. Each year the County budgets a transfer from this fund to the 2022 SPLOST Capital Projects Fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
TAXES	$5,137,030.58	$4,665,600.00	$4,655,920.00	-$9,680.00	-0.21%
INVESTMENT INCOME	$116,946.13	$100,300.00	$126,000.00	$25,700.00	25.62%
Total Revenues	**$5,253,976.71**	**$4,765,900.00**	**$4,781,920.00**	**$16,020.00**	**0.34%**
Expenditures					
OTHER COSTS	$1,815,766.58	$1,649,589.91	$1,692,590.00	$43,000.09	2.61%
DEBT SERVICE	$1,461,825.00	$1,463,575.00	$1,460,450.00	-$3,125.00	-0.21%
OTHER FINANCING USES	-	$1,652,735.00	$1,628,880.00	-$23,855.00	-1.44%
Total Expenditures	**$3,277,591.58**	**$4,765,899.91**	**$4,781,920.00**	**$16,020.09**	**0.34%**
Total Revenues Less Expenditures	**$1,976,385.13**	**$0.09**	**-**	**-$0.09**	**-100.00%**

Proprietary Funds - Water Fund

The Water Fund accounts for County provided water services to unincorporated residents of Upson. The Fund is a proprietary, self-supporting fund. No property taxes are used to support its activities. The County charges various fees for services with the largest being the monthly water service. The County's water and sewer system services consist of approximately 2,300 and 500 customers, respectively. The water and sewer system consists of three water tanks, approximately 482 thousand feet of water lines, and approximately 46 thousand feet of sewer lines. Solid waste services are provided to the residents of the unincorporated areas of Upson County through a contract with GFL Environmental Inc. The County does purchase water from the City of Thomaston for certain locations in the County where County wells do not exist.

Comprehensive Fund Summary

Comprehensive Fund Summary

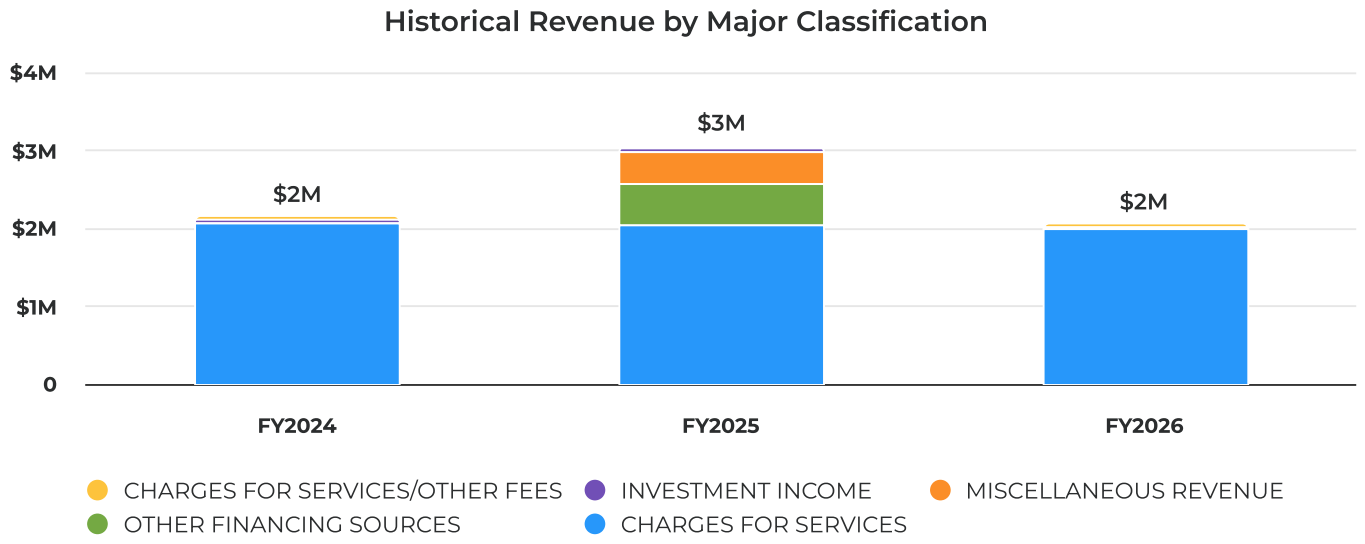
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
OTHER FINANCING SOURCES	-	$550,000.00	-	-$550,000.00	-100.00%
MISCELLANEOUS REVENUE	-	$393,500.00	-	-$393,500.00	-100.00%
CHARGES FOR SERVICES	$2,070,780.26	$2,024,825.00	$1,994,180.00	-$30,645.00	-1.51%
CHARGES FOR SERVICES/OTHER FEES	$31,364.29	$32,000.00	$31,550.00	-$450.00	-1.41%
INVESTMENT INCOME	$48,949.38	$50,000.00	$29,850.00	-$20,150.00	-40.30%
Total Revenues	**$2,151,093.93**	**$3,050,325.00**	**$2,055,580.00**	**-$994,745.00**	**-32.61%**
Expenditures					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$551,189.90	$576,825.00	$619,320.00	$42,495.00	7.37%
PURCHASED CONTRACTED SERVICES	$682,010.92	$623,600.00	$710,880.00	$87,280.00	14.00%
SUPPLIES	$397,845.33	$272,000.00	$311,500.00	$39,500.00	14.52%
CAPITAL OUTLAYS	$14,825.79	$1,115,000.00	-	-$1,115,000.00	-100.00%
OTHER COSTS	$101,882.92	$148,200.00	$75,200.00	-$73,000.00	-49.26%
DEPRECIATION AND AMORTIZATION	$296,171.12	-	-	-	-
DEBT SERVICE	$38,193.93	$314,700.00	$316,000.00	$1,300.00	0.41%
Total Expenditures	**$2,082,119.91**	**$3,050,325.00**	**$2,032,900.00**	**-$1,017,425.00**	**-33.35%**
Total Revenues Less Expenditures	**$68,974.02**	**-**	**$22,680.00**	**$22,680.00**	**-**

Water Fund for the 2026 budget year, total budgeted expenditures are $2 million, representing a 33.35% decrease from the previous year's budgeted expenditures of $3.1 million. Budgeted revenues for 2026 are $2.1 million, which is 32.61% lower than the prior year's budgeted revenues of $3.1 million.

The FY 2025 budget included $1.1 million for capital outlays related to the Thurston Well Project. To support funding of the project, the County budgeted a transfer from the Waste Billing Services Fund into the Water Fund. Additionally, we budgeted the use of existing fund balance of $393 thousand to balance the fund.

As mentioned in Section 3.2, Basis of Budgeting, we use the modified cash basis for budget purpose to assist with internal management purposes. The table above does not reflect the full accrual method as reported in our annual financial report. We used terms like "fund balance" when describing what would be referred to as "net position" in the annual financial report. Additionally, net position comprises both short-term assets and liabilities and long-term assets and liabilities, such as buildings and debt. Fund financial statements do not report long-term assets or liabilities.

Revenues by Major Classification

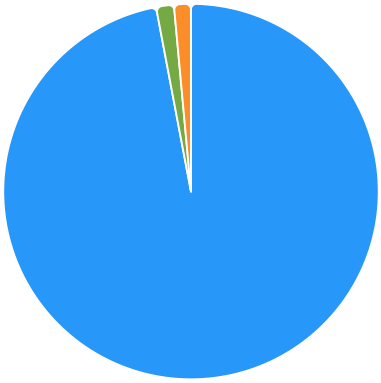


In FY2026, the Water Fund's total revenue is budgeted at $2.1 million, representing a 32.61% decrease from the previous year's total of $3.1 million. The largest revenue category remains Charges for Services, accounting for 97.01% of the total at $2 million, which is a decrease of $30,645 or 1.51% from the prior year.

Other categories experienced significant declines. Other Financing Sources and Miscellaneous Revenue, which previously contributed $550,000 (18.03%) and $393,500 (12.9%) respectively, are both reduced to zero, reflecting 100% decreases. Investment Income also decreased substantially by $20,150 or 40.3%, falling to $29,850 and representing 1.45% of total revenue.

Charges for Services/Other Fees slightly decreased by $450 or 1.41% to $31,550, making up 1.53% of the total revenue. Overall, the FY2026 budget shows a marked reduction in total revenue, primarily driven by the elimination of Other Financing Sources and Miscellaneous Revenue, alongside moderate decreases in the remaining categories.

FY26 Revenues by Major Classification



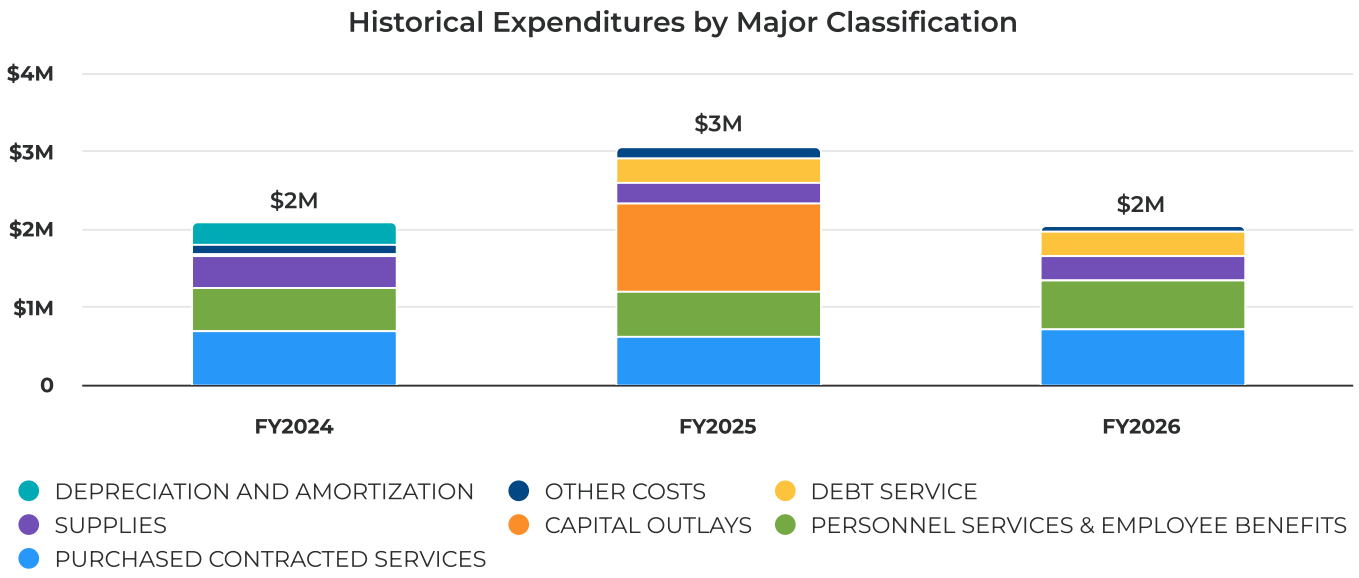
●	CHARGES FOR SERVICES	**$1,994,180**	97.01%
●	CHARGES FOR SERVICES/OTHER FEES	**$31,550**	1.53%
●	INVESTMENT INCOME	**$29,850**	1.45%

For the Water Fund's Fiscal Year Revenue by Major Classification, Charges for Services account for the majority with $2 million, representing 97.01% of the total revenue. Charges for Services/Other Fees contribute $31,550, which is 1.53% of the revenue. Investment Income adds $29,850, making up 1.45% of the total revenue.

Revenues by Major Classification

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
OTHER FINANCING SOURCES	-	$550,000.00	-	-$550,000.00	-100.00%
INTERFUND TRANSFERS IN	-	$550,000.00	-	-$550,000.00	-100.00%
MISCELLANEOUS REVENUE	-	$393,500.00	-	-$393,500.00	-100.00%
FUND BALANCE APPROPRIATION	-	$393,500.00	-	-$393,500.00	-100.00%
CHARGES FOR SERVICES	$2,070,780.26	$2,024,825.00	$1,994,180.00	-$30,645.00	-1.51%
SALE OF WATER	$1,685,139.88	$1,663,225.00	$1,630,900.00	-$32,325.00	-1.94%
WATER TAP FEES	$18,983.00	$10,000.00	$6,450.00	-$3,550.00	-35.50%
RECONNECTS	$17,520.00	$18,000.00	$21,060.00	$3,060.00	17.00%
SEWERAGE CHARGES	$232,413.40	$232,000.00	$235,440.00	$3,440.00	1.48%
MISCELLANEOUS	$519.68	$100.00	$150.00	$50.00	50.00%
LATE FEES WATER & SEWER	$114,404.30	$100,000.00	$98,380.00	-$1,620.00	-1.62%
BAD CHECK FEES	$1,800.00	$1,500.00	$1,800.00	$300.00	20.00%
CHARGES FOR SERVICES/OTHER FEES	$31,364.29	$32,000.00	$31,550.00	-$450.00	-1.41%
ESTABLISHMENT FEE WATER SVCS	$31,364.29	$32,000.00	$31,550.00	-$450.00	-1.41%
INVESTMENT INCOME	$48,949.38	$50,000.00	$29,850.00	-$20,150.00	-40.30%
INTEREST REVENUE	$48,949.38	$50,000.00	$29,850.00	-$20,150.00	-40.30%
Total Revenues	**$2,151,093.93**	**$3,050,325.00**	**$2,055,580.00**	**-$994,745.00**	**-32.61%**

Expenditures by Major Classification



In FY2026, the Water Fund's total expenditures decreased by 33.35% to $2 million compared to the previous year. The largest expenditure category shifted from Capital Outlays, which dropped from $1.1 million to $0, representing a 100% decrease, to Purchased Contracted Services, which increased by 14% to $710,880 and now accounts for 34.97% of the total budget.

Personnel Services & Employee Benefits also saw an increase of 7.37%, rising to $619,320 and making up 30.46% of total expenditures. Supplies expenditures grew by 14.52% to $311,500, representing 15.32% of the budget. Debt Service remained relatively stable with a slight increase of 0.41% to $316,000, accounting for 15.54% of the total.

Other Costs experienced a significant decrease of 49.26%, falling to $75,200 and comprising 3.7% of the budget. Depreciation and Amortization remained at $0 for FY2026. Overall, the elimination of Capital Outlays and the reduction in Other Costs were the primary contributors to the total expenditure decline, while Purchased Contracted Services, Personnel Services & Employee Benefits, Supplies, and Debt Service all increased in value and proportion of the budget.

FY26 Expenditures by Major Classification



PURCHASED CONTRACTED SERVICES	**$710,880**	34.97%
PERSONNEL SERVICES & EMPLOYEE BENEFITS	**$619,320**	30.46%
DEBT SERVICE	**$316,000**	15.54%
SUPPLIES	**$311,500**	15.32%
OTHER COSTS	**$75,200**	3.70%

For the Water Fund's fiscal year expenditures by major classification, Purchased Contracted Services account for $710,880, representing 34.97% of the total. Personnel Services & Employee Benefits follow with $619,320, or 30.46%. Debt Service comprises $316,000, which is 15.54%, while Supplies amount to $311,500, making up 15.32%. Other Costs total $75,200, representing 3.7% of the expenditures.

Expenditures by Major Classification

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$551,189.90	$576,825.00	$619,320.00	$42,495.00	7.37%
SALARIES & WAGES	$384,597.87	$398,500.00	$405,030.00	$6,530.00	1.64%
OVERTIME	$23,385.01	$24,300.00	$24,300.00	-	-
EMPLOYEE BENEFITS	$88,011.45	$88,825.00	$119,400.00	$30,575.00	34.42%
FICA	$31,145.39	$30,400.00	$31,050.00	$650.00	2.14%
RETIREMENT CONTRIBUTIONS	$12,821.36	$18,500.00	$18,050.00	-$450.00	-2.43%
DEFERRED COMPENSATION	$4,047.73	$2,700.00	$6,820.00	$4,120.00	152.59%
WORKERS COMPENSATION	$11,230.40	$10,200.00	$11,420.00	$1,220.00	11.96%
LTD & LIFE INS EMPLOYER C	$2,840.46	$3,400.00	$3,250.00	-$150.00	-4.41%
VACATION	-$6,889.77	-	-	-	-
PURCHASED CONTRACTED SERVICES	$682,010.92	$623,600.00	$710,880.00	$87,280.00	14.00%
BANK CHARGES	$135.13	$100.00	$130.00	$30.00	30.00%
PROF/TECHNICAL SERVICES	$60,115.12	$33,000.00	$54,000.00	$21,000.00	63.64%
LAWN CARE	-	-	$3,600.00	$3,600.00	-

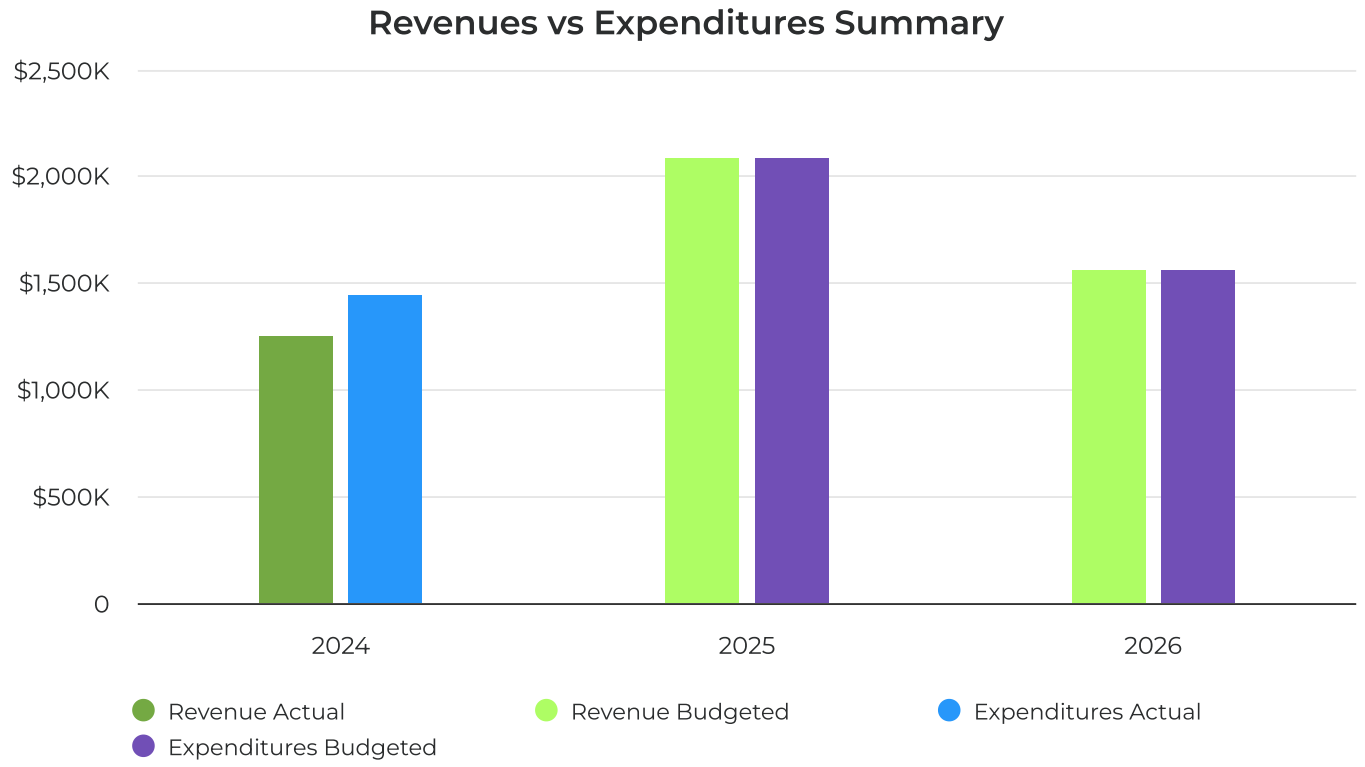
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
REPAIRS AND MAINTENANCE	$185,738.15	$168,500.00	$205,000.00	$36,500.00	21.66%
R&M - VEHICLES	$19,624.02	$20,000.00	$25,000.00	$5,000.00	25.00%
R/M - BUILDING	$6,784.45	$18,000.00	$18,000.00	-	-
R/M - EQUIPMENT	$81.95	$30,000.00	$30,000.00	-	-
MAINTENANCE	$17,539.89	-	-	-	-
PROPERTY - CASUALTY INSUR	$17,792.33	$22,500.00	-	-$22,500.00	-100.00%
INSURANCE-PUBLIC OFF.LIAB	$2,895.81	$2,800.00	$3,260.00	$460.00	16.43%
GENERAL LIAB INSURANCE	$1,169.75	$8,600.00	$34,610.00	$26,010.00	302.44%
CYBER INSURANCE	-	$1,300.00	$2,230.00	$930.00	71.54%
COMMUNICATIONS	$10,457.56	$9,800.00	$11,050.00	$1,250.00	12.76%
TRAVEL	$85.17	-	-	-	-
DUES & FEES	$9,846.08	$22,500.00	$22,500.00	-	-
TRAINING	$16,234.84	$8,500.00	$8,500.00	-	-
SOFTWARE MAINT & LICENSES	$15,264.46	$3,000.00	$3,000.00	-	-
GEORGIA SALES TAX	$318,157.36	$275,000.00	$290,000.00	$15,000.00	5.45%
CASH-OVER/SHORT	$88.85	-	-	-	-
SUPPLIES	$397,845.33	$272,000.00	$311,500.00	$39,500.00	14.52%
POSTAGE	$19,133.40	$13,500.00	$13,500.00	-	-
OTHER PROF SVCS / P3 COST ANALYSTS	$20.34	-	-	-	-
SUPPLIES	$13,467.24	$12,500.00	$13,500.00	$1,000.00	8.00%
WATER	$191,839.38	$51,000.00	$90,000.00	$39,000.00	76.47%
UTILITIES	$83,799.76	$70,000.00	$84,500.00	$14,500.00	20.71%
GASOLINE	$35,141.68	$30,000.00	$30,000.00	-	-
CHEMICALS FOR WATER	$54,443.53	$95,000.00	$80,000.00	-$15,000.00	-15.79%
CAPITAL OUTLAYS	$14,825.79	$1,115,000.00	-	-$1,115,000.00	-100.00%
SITE EMPROVEMENTS	$4,875.79	-	-	-	-
WATER LINE CONSTUCTION	-	$1,050,000.00	-	-$1,050,000.00	-100.00%
MINI BUS	-	$65,000.00	-	-$65,000.00	-100.00%
OTHER EQUIPMENT	$9,950.00	-	-	-	-
OTHER COSTS	$101,882.92	$148,200.00	$75,200.00	-$73,000.00	-49.26%
PROF/TECHNICAL SERVICES	$83,160.04	$148,200.00	$75,200.00	-$73,000.00	-49.26%
BAD DEBT WRITTEN OFF	$18,722.88	-	-	-	-
DEPRECIATION AND AMORTIZATION	$296,171.12	-	-	-	-
DEPRECIATION	$296,171.12	-	-	-	-
DEBT SERVICE	$38,193.93	$314,700.00	$316,000.00	$1,300.00	0.41%
REFUNDS	-	$242,100.00	$220,000.00	-$22,100.00	-9.13%
GEFA LOAN	-	$72,600.00	$67,000.00	-$5,600.00	-7.71%
DEBT SERVICE - INTEREST	$30,710.36	-	$23,000.00	$23,000.00	-
DEBT SERVICE - GEFA NOTE INTEREST	$7,483.57	-	$6,000.00	$6,000.00	-

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
Total Expenditures	**$2,082,119.91**	**$3,050,325.00**	**$2,032,900.00**	**-$1,017,425.00**	**-33.35%**

Waste Billing Services Fund

The County provides solid waste services to residents in the unincorporated areas of the County. The County provides these services through GFL Environmental, an independent solid waste contractor. The County averages approximately 6,000 customers. The fund's primary revenues come from fees charged on a per-can basis for each household.

Summary



In the 2026 budget for the Waste Billing Services Fund, both expenditures and revenues are budgeted at $1.6 million, reflecting a decrease of 25.57% and 25.55% respectively from the previous year's budgeted amounts of $2.1 million. This parallel reduction in both revenues and expenditures indicates a consistent adjustment in the fund's financial planning compared to 2025.

Comprehensive Fund Summary

Comprehensive Fund Summary

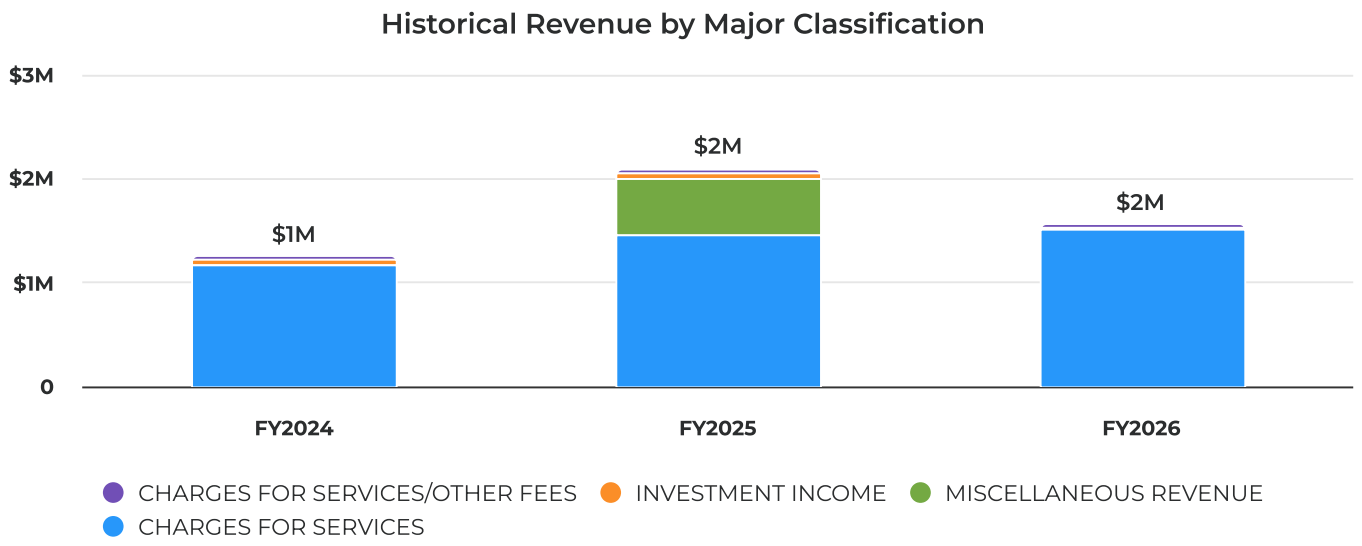
Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
Revenues					
MISCELLANEOUS REVENUE	-	$550,000.00	-	-$550,000.00	-100.00%
CHARGES FOR SERVICES	$1,161,869.91	$1,455,032.00	$1,511,880.00	$56,848.00	3.91%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Proposed	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Proposed (% Change)
CHARGES FOR SERVICES/OTHER FEES	$28,776.58	$34,000.00	$23,220.00	-$10,780.00	-31.71%
INVESTMENT INCOME	$56,375.23	$50,000.00	$20,120.00	-$29,880.00	-59.76%
Total Revenues	**$1,247,021.72**	**$2,089,032.00**	**$1,555,220.00**	**-$533,812.00**	**-25.55%**
Expenditures					
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$45,697.40	$48,132.00	$50,950.00	$2,818.00	5.85%
PURCHASED CONTRACTED SERVICES	$1,309,219.34	$1,375,700.00	$1,438,980.00	$63,280.00	4.60%
SUPPLIES	$23,407.61	$4,600.00	$15,000.00	$10,400.00	226.09%
OTHER COSTS	$66,675.17	$110,600.00	$50,000.00	-$60,600.00	-54.79%
OTHER FINANCING USES	-	$550,000.00	-	-$550,000.00	-100.00%
Total Expenditures	**$1,444,999.52**	**$2,089,032.00**	**$1,554,930.00**	**-$534,102.00**	**-25.57%**
Total Revenues Less Expenditures	**-$197,977.80**	**-**	**$290.00**	**$290.00**	**-**

Waste Billing Services Fund, both expenditures and revenues are budgeted at $1.6 million, reflecting a decrease of 25.57% and 25.55% respectively from the previous year's budgeted amounts of $2.1 million. The decrease in the total budget arises from the transfer budgeted for FY 2025 to transfer funds to the Water Fund to assist with funding of the Thurston well project.

As mentioned in Section 3.2, Basis of Budgeting, we use the modified cash basis for budget purpose to assist with internal management purposes. The table above does not reflect the full accrual method as reported in our annual financial report. We used terms like "fund balance" when describing what would be referred to as "net position" in the annual financial report. Additionally, net position comprises both short-term assets and liabilities and long-term assets and liabilities, such as buildings and debt. Fund financial statements do not report long-term assets or liabilities.

Revenues by Major Classification

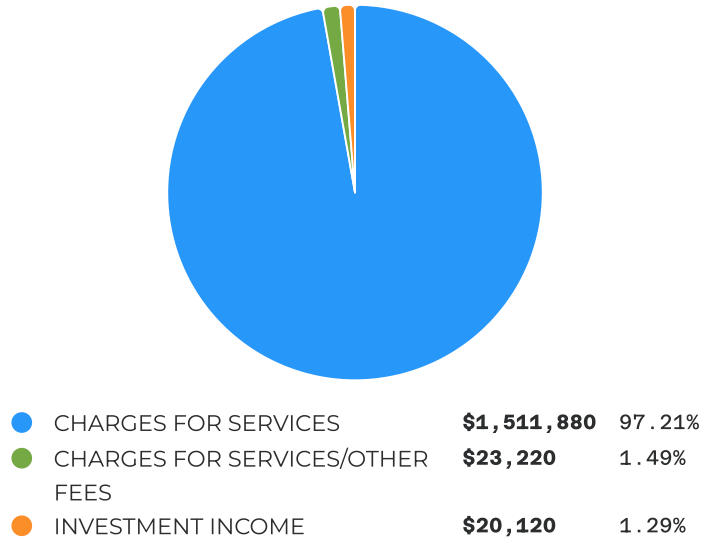


The total revenue for the Waste Billing Services Fund in FY2026 is $1.6 million, representing a decrease of 25.55% from the previous year's total of $2.1 million. The largest revenue category remains Charges for Services, which increased by $56,848 or 3.91% to $1.5 million, now comprising 97.21% of the total revenue, up from 69.65% in the prior year.

Miscellaneous Revenue experienced a complete decline, dropping from $550,000 in FY2025 to $0 in FY2026, a 100% decrease. Investment Income also saw a significant reduction, falling by $29,880 or 59.76% to $20,120, and its share of total revenue decreased from 2.39% to 1.29%. Charges for Services/Other Fees decreased by $10,780 or 31.71%, totaling $23,220 and representing 1.49% of the total revenue compared to 1.63% previously.

Overall, the FY2026 budget shows a notable shift with Charges for Services becoming an even more dominant source of revenue, while Miscellaneous Revenue was eliminated and other categories declined.

FY26 Revenues by Major Classification



For the fiscal year, the "7.0Waste Billing Services Fund.1" generated revenue primarily from CHARGES FOR SERVICES, totaling $1.5 million, which accounts for 97.21% of the total revenue. Additional revenue came from CHARGES FOR SERVICES/OTHER FEES, amounting to $23,220 or 1.49%. INVESTMENT INCOME contributed $20,120, representing 1.29% of the fiscal year revenue.

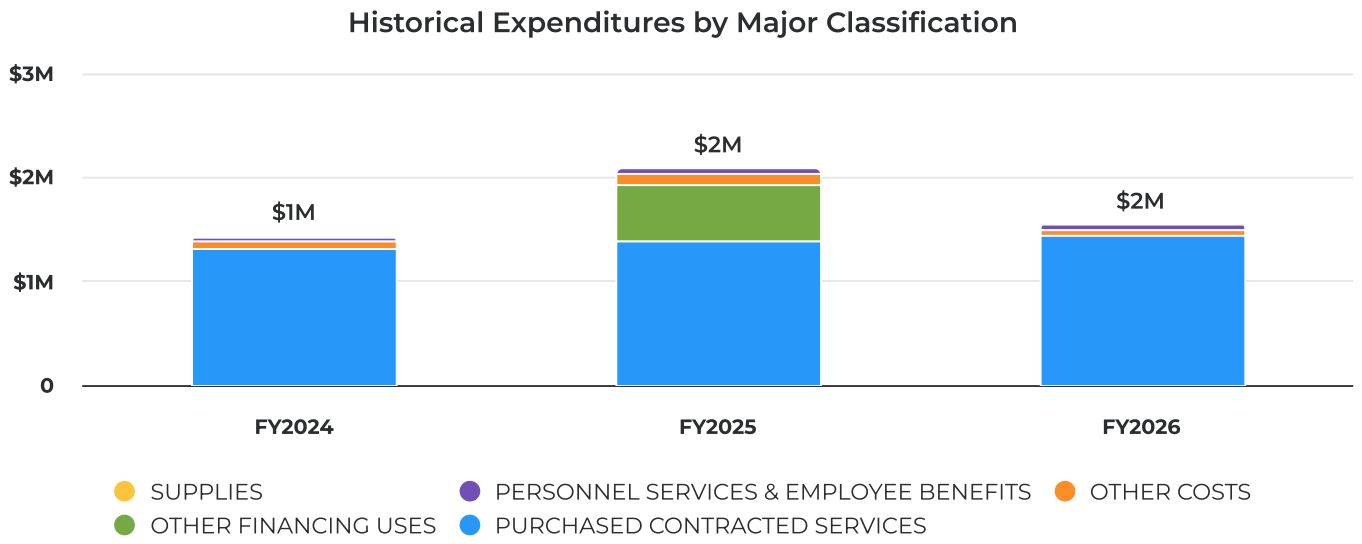
Revenues by Major Classification

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS REVENUE	-	$550,000.00	-	-$550,000.00	-100.00%
FUND BALANCE APPROPRIATION	-	$550,000.00	-	-$550,000.00	-100.00%
CHARGES FOR SERVICES	$1,161,869.91	$1,455,032.00	$1,511,880.00	$56,848.00	3.91%
WASTE SERVICES-REGULAR FEES	$1,061,367.96	$1,398,132.00	$1,380,000.00	-$18,132.00	-1.30%
WASTE SEVICES-DISCOUNTED FEES	$15,363.68	$12,000.00	$16,700.00	$4,700.00	39.17%
WASTE SEVICES D-T-D-NC	$12,408.69	$9,200.00	$5,510.00	-$3,690.00	-40.11%
WASTE SEVICES DTD - DISCOUNT	$3,200.82	$3,000.00	$22,640.00	$19,640.00	654.67%
WASTE SERVICES-XTRA CART	$42,357.38	$31,000.00	$65,080.00	$34,080.00	109.94%
WASTE SERVICES-LATE PAYMENT FEES	$26,728.95	$1,000.00	$21,410.00	$20,410.00	2,041.00%
ON LINE PAYMENT FEES	$442.43	$700.00	$520.00	-$180.00	-25.71%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
METER INSTALLATIONS	-	-	$20.00	$20.00	-
CHARGES FOR SERVICES/OTHER FEES	$28,776.58	$34,000.00	$23,220.00	-$10,780.00	-31.71%
ESTABLISHMENT FEE WATER SVCS	$28,776.58	$34,000.00	$23,220.00	-$10,780.00	-31.71%
INVESTMENT INCOME	$56,375.23	$50,000.00	$20,120.00	-$29,880.00	-59.76%
INTEREST REVENUE	$56,375.23	$50,000.00	$20,120.00	-$29,880.00	-59.76%
Total Revenues	**$1,247,021.72**	**$2,089,032.00**	**$1,555,220.00**	**-$533,812.00**	**-25.55%**

The fund balance appropriation represents use of the existing fund balance for this fund to transfer to the Water Fund to support financing of the new Thurston well.

Expenditures by Major Classification

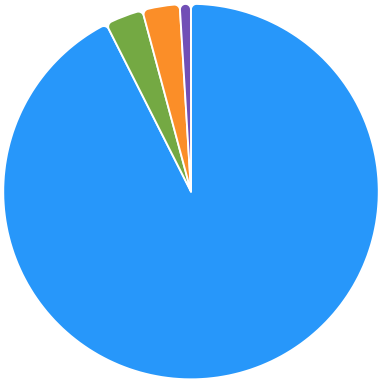


In FY2026, the total expenditures for the Waste Billing Services Fund decreased by 25.57% to $1.6 million compared to the previous year. The largest expenditure category remained Purchased Contracted Services, which increased by $63,280 or 4.6% to $1.4 million, now representing 92.54% of the total budget, up from 65.85% in FY2025.

Personnel Services & Employee Benefits also saw an increase, rising by $2,818 or 5.85% to $50,950, accounting for 3.28% of the total expenditures. Supplies experienced a significant increase of $10,400 or 226.09%, reaching $15,000 and making up 0.96% of the budget.

Conversely, Other Financing Uses were eliminated entirely, decreasing by $550,000 or 100% from the previous $550,000, resulting in 0% of the total expenditures. Other Costs decreased by $60,600 or 54.79% to $50,000, now comprising 3.22% of the budget.

FY26 Expenditures by Major Classification



PURCHASED CONTRACTED SERVICES	**$1,438,980**	92.54%
PERSONNEL SERVICES & EMPLOYEE BENEFITS	**$50,950**	3.28%
OTHER COSTS	**$50,000**	3.22%
SUPPLIES	**$15,000**	0.96%

For the fiscal year expenditures by major classification in the 7.0Waste Billing Services Fund.1, Purchased Contracted Services account for $1.4 million, representing 92.54% of the total expenditures. Personnel Services & Employee Benefits amount to $50,950, which is 3.28%. Other Costs are $50,000, making up 3.22%, and Supplies total $15,000, comprising 0.96% of the expenditures.

Expenditures by Major Classification

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
PERSONNEL SERVICES & EMPLOYEE BENEFITS	$45,697.40	$48,132.00	$50,950.00	$2,818.00	5.85%
SALARIES & WAGES	$32,917.63	$32,800.00	$34,050.00	$1,250.00	3.81%
OVERTIME	$501.60	$800.00	$240.00	-$560.00	-70.00%
EMPLOYEE BENEFITS	$8,383.19	$10,532.00	$12,350.00	$1,818.00	17.26%
FICA	$2,675.79	$2,500.00	$2,610.00	$110.00	4.40%
DEFERRED COMPENSATION	$695.82	$600.00	$1,360.00	$760.00	126.67%
WORKERS COMPENSATION	$125.25	-	-	-	-
LTD & LIFE INS EMPLOYER C	$254.12	$300.00	$340.00	$40.00	13.33%
WELLNESS PROGRAM	$144.00	$600.00	-	-$600.00	-100.00%
PURCHASED CONTRACTED SERVICES	$1,309,219.34	$1,375,700.00	$1,438,980.00	$63,280.00	4.60%
ADMINISTRATIVE SRVCS-BRD	$1,305,854.20	$1,365,500.00	$1,428,000.00	$62,500.00	4.58%
BANK CHARGES	$3.00	-	-	-	-
R/M - EQUIPMENT	$313.93	-	-	-	-
INSURANCE-PUBLIC OFF.LIAB	-	$1,500.00	$1,720.00	$220.00	14.67%
GENERAL LIAB INSURANCE	-	$4,500.00	$4,560.00	$60.00	1.33%

Category	FY 2024 Actual	FY 2025 Amended	FY 2026 Budgeted	FY 2025 Amended vs. FY 2026 Proposed ($ Change)	FY 2025 Amended vs. FY 2026 Budgeted (% Change)
CYBER INSURANCE	-	$700.00	$1,200.00	$500.00	71.43%
DUES & FEES	$2,959.85	$3,000.00	$3,000.00	-	-
TRAINING	$88.36	$500.00	$500.00	-	-
SUPPLIES	$23,407.61	$4,600.00	$15,000.00	$10,400.00	226.09%
POSTAGE	$18,618.10	-	$11,000.00	$11,000.00	-
SUPPLIES	$4,789.51	$4,600.00	$4,000.00	-$600.00	-13.04%
OTHER COSTS	$66,675.17	$110,600.00	$50,000.00	-$60,600.00	-54.79%
PROF/TECHNICAL SERVICES	$28,224.00	$110,600.00	$50,000.00	-$60,600.00	-54.79%
BAD DEBT WRITTEN OFF	$38,451.17	-	-	-	-
OTHER FINANCING USES	-	$550,000.00	-	-$550,000.00	-100.00%
PHASE I OPERATING TRANSFE	-	$550,000.00	-	-$550,000.00	-100.00%
Total Expenditures	**$1,444,999.52**	**$2,089,032.00**	**$1,554,930.00**	**-$534,102.00**	**-25.57%**

The other financing use of $550 thousand represent funds transferred to the Water Fund.

Capital Budgets

The County has not regularly approved capital budgets. The Board approved a five-year capital plan in 2023. The Capital Plan, along with the intergovernmental agreement with the City of Thomaston on the use of SPLOST funds, serves as a basis for capital planning and use of funds. The budget included herein includes projects that are currently planned and to be funded by the 2022 SPLOST Fund. Revenues for the 2022 SPLOST fund consist of transfers from the Debt Service Fund 2022 Series. The budgeted transfer for 2026 is $1.6 million. Revenues exceeding expenditures in any year are maintained in fund balance for use in subsequent years.

Capital Budget 2026

These capital expenditures would all be funded by the 2022 SPLOST. Recreation, Archives and Airport are all joint projects. Therefore, the County's share would be 68% of the total cost.

Department	Item	Cost	Upfit	Total Estimated Cost	County Cost	Notes
Sheriff	Interceptors (Explorers)	$43,000	$15,000	$406,000	$406,000	a
Recreation	Baseball Batting Cages	$120,000	$0	$120,000	$81,600	b
Recreation	30 Ton Unit in Gym	$90,000	$0	$90,000	$61,200	c
Tax Assessor	Small SUV Ford, GMC, Chevy	$27,900	$0	$29,700	$29,700	d
Airport	Design Phase of Airport Taxiway Project	$37,000	$0	$37,000	$25,160	e
Archives	Roof	$280,900	$0	$307,800	$209,304	f
Total				**$990,500**	**$812,964**	

a	The sheriff has a $21 thousand dollar insurance check for a totaled vehicle.
b	Two batting cages, a pole barn style with metal roof and netting. Recreation is a joint project.
c	This unit is 20 years old. Put in with the LincServices contract. Recreation is a joint project.
d	Ford Fusion was involved in accident. Vehicle totaled. Received $7 thousand insurance reimbursement.
e	Local match funding for the design phase of a large taxiway renovation project.
f	Cost estimated is based on the inspection done by Merik. The County and City need to decide whethertopursueofholdoff.Roofnotleakingatthistime,orthereappearstobenoevidence ofleaking.