POLK COUNTY
GEORGIA

ADOPTED FY2026
OPERATING BUDGETS

Ver. 7-9-2025

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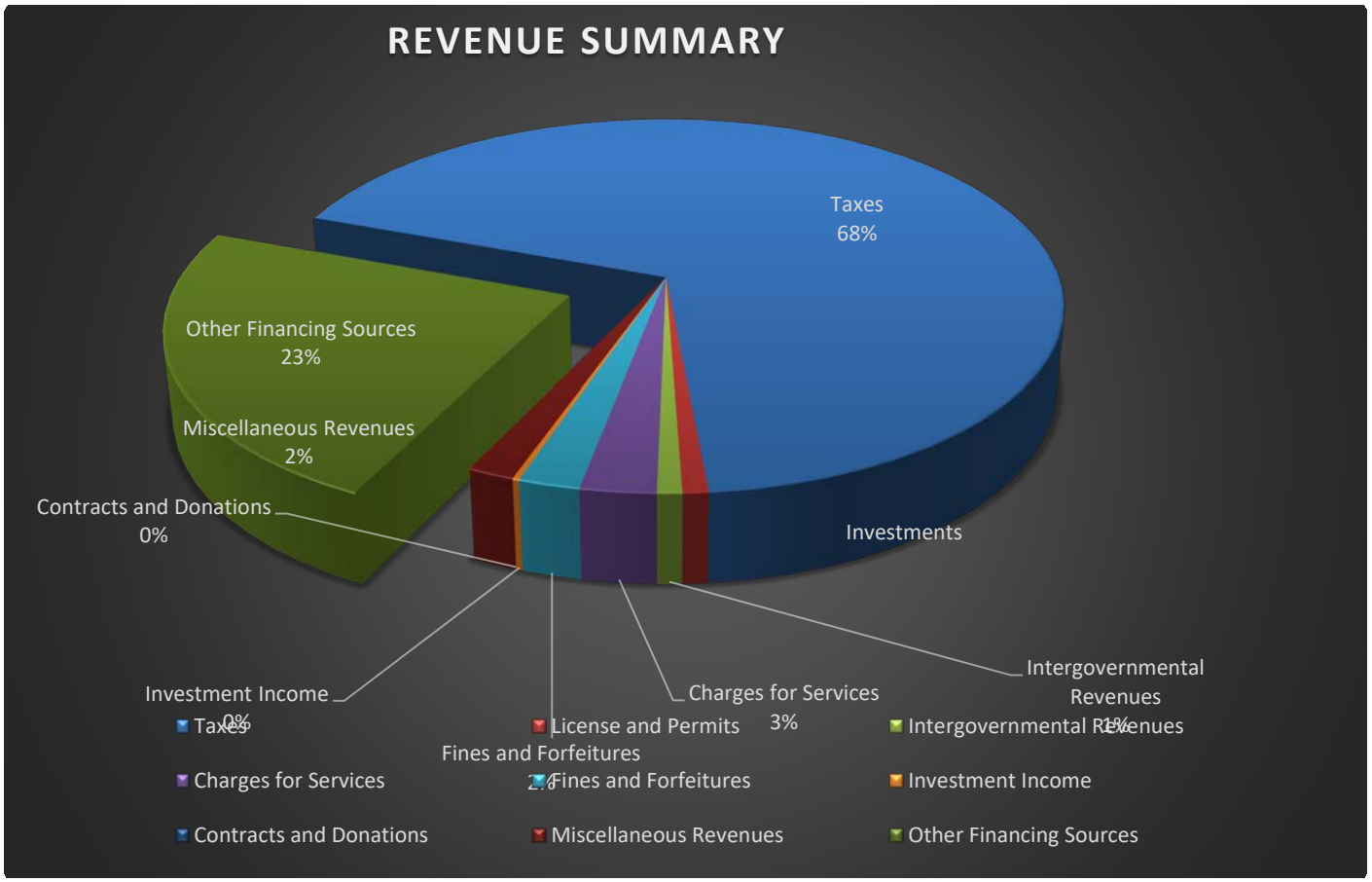
Summary of Revenues By Function

Account Classifications	2023 Amended Budget	2024 Amended Budget	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Taxes	20,413,500	20,740,500	21,028,455	21,028,455	21,108,750
License and Permits	292,200	303,250	287,200	287,200	282,200
Intergovernmental Revenues	1,385,000	912,000	172,443	172,443	273,484
Charges for Services	860,400	999,650	815,750	815,750	834,400
Fines and Forfeitures	906,250	786,300	778,100	778,100	677,100
Investment Income	198,000	327,000	275,000	275,000	75,000
Contracts and Donations	3,300	12,000	-	-	-
Miscellaneous Revenues	966,550	809,500	565,727	565,727	515,727
Other Financing Sources	8,907,124	3,609,800	8,127,009	6,727,009	7,289,156
Total Revenues	**33,932,324**	**28,500,000**	**32,049,684**	**30,649,684**	**31,055,817**

2026 Summary of Revenues By Function
General Fund

Account Classifications	2025 Adopted Budget	2026 Adopted Budget	% Change
Taxes	21,028,455	21,108,750	0.38%
License and Permits	287,200	282,200	-1.74%
Intergovernmental Revenues	172,443	273,484	58.59%
Charges for Services	815,750	834,400	2.29%
Fines and Forfeitures	778,100	677,100	-12.98%
Investment Income	275,000	75,000	-72.73%
Contracts and Donations	0	0	0.00%
Miscellaneous Revenues	565,727	515,727	-8.84%
Other Financing Sources	8,127,009	7,289,156	-10.31%
Total Revenues	**32,049,684**	**31,055,817**	**-3.10%**

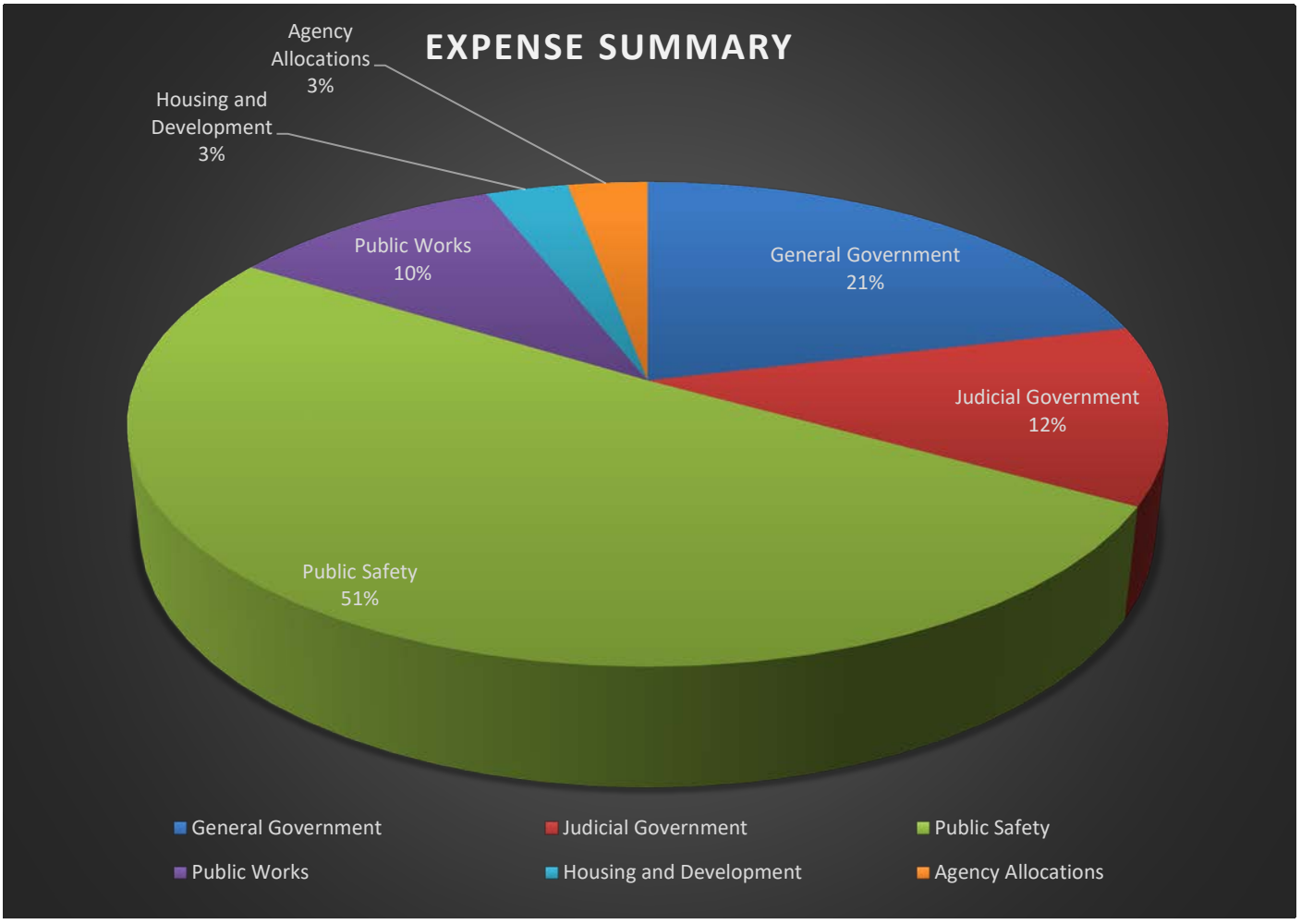


Summary of Expenditures By Function

Account Classifications	2024 Amended Budget	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
General Government	4,876,279	6,280,870	6,280,870	6,334,390	6,609,458
Judicial Government	4,006,000	3,528,505	3,528,505	3,597,397	3,691,609
Public Safety	14,191,679	17,061,238	17,061,238	17,248,312	15,743,998
Public Works	3,113,000	3,308,970	3,308,970	3,308,970	3,149,470
Housing and Development	1,149,000	959,359	959,359	952,357	944,127
Agency Allocations	946,766	910,742	910,742	910,742	917,155
Total Revenues	**28,282,724**	**32,049,684**	**32,049,684**	**32,352,168**	**31,055,817**

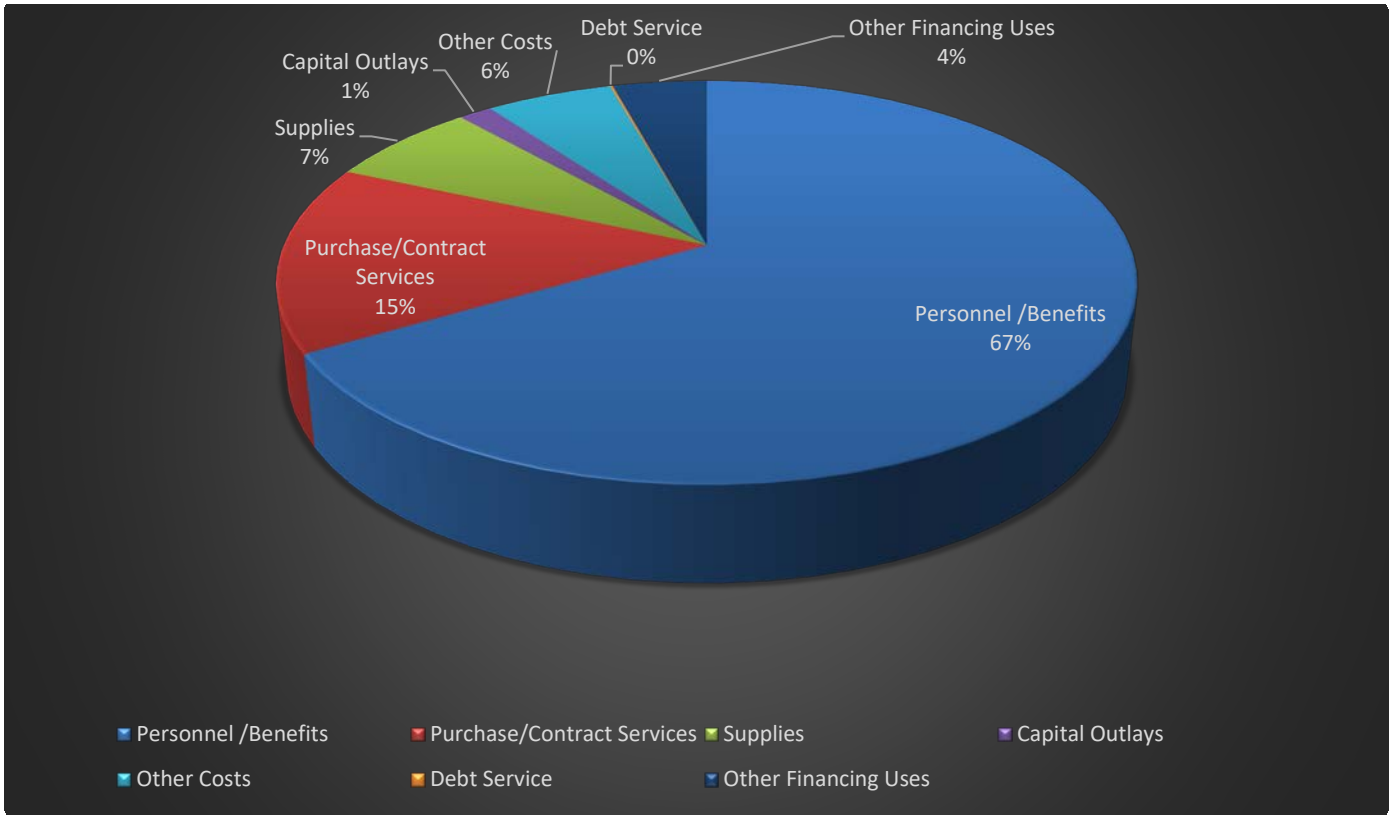
2026 Summary of Expenditures By Function
General Fund

Account Classifications	2025 Adopted Budget	2026 Adopted Budget	% Change
General Government	6,280,870	6,609,458	5.23%
Judicial Government	3,528,505	3,691,609	4.62%
Public Safety	17,061,238	15,743,998	-7.72%
Public Works	3,308,970	3,149,470	-4.82%
Housing and Development	959,359	944,127	-1.59%
Agency Allocations	910,742	917,155	0.70%
Total Expenditures	**32,049,684**	**31,055,817**	**-3.10%**



2026 Expenditures By Category
General Fund

Account Classifications	2025 Adopted Budget	2026 Adopted Budget	% Change
Personnel /Benefits	20,416,025	20,665,680	1.22%
Purchase/Contract Services	4,558,458	4,687,638	2.83%
Supplies	2,055,439	2,117,584	3.02%
Capital Outlays	1,945,200	466,900	-76.00%
Other Costs	1,742,335	1,767,103	1.42%
Debt Service	36,654	36,654	0.00%
Other Financing Uses	1,295,573	1,314,258	1.44%
Total Expenditures	**32,049,684**	**31,055,817**	**-3.10%**



Position Summary
General Fund

Department	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
County Administration	8	8	8	8	9	9	9
Elections/Registrar	2	2	2	2	2	2	2
Information Technology	2	2	2	2	2	2	2
Tax Commissioner	8	8	9	9	9	9	9
Tax Assessors	11	11	11	11	11	11	11
Superior Court of Clerk	10	10	10	10	10	10	10
District Attorney	4	4	4	6	6	6	6
Juvenile Court	3	3	3	3	3	3	3
Juvenile Court Judge	1	1	1	1	0	2	2
Accountability Court	4	4	4	4	4	4	4
Probate Court	5	5	5	5	5	5	5
Magistrate Court	4	4	4	4	4	4	4
Public Defender	-	-	1	1	1	1	1
Sheriff Department	78	78	80	81	81	81	80
County Police	43	43	43	42	42	42	42
Animal Control	6	6	6	6	6	6	6
County Probation	2	2	2	2	2	2	2
Fire Department	0	0	0	1	1	3	3
Emergency Management Agency	2	2	2	2	2	2	2
Public Works	44	43	41	41	41	41	41
Solid Waste Collections	2	2	2	2	2	2	2
Permits and Inspections	2	2	4	4	4	4	4
Planning and Zoning	1	1	1	2	2	2	2
Airport Operations	1	1	1	1	1	1	1
E-911	19	19	19	19	19	19	19
Total Full Time Employees	262	261	265	269	269	273	272

This summary reflects full time employees only. Elected officials and appointed positions are not included.
This budget does not include funding for the following positions:
(5) Public Works Heavy Equipment Operator
(2) Public Works Equipment Operator
(1) Public Works Road Maintenance Worker
(1) Police Department Sergeant
(1) Police Department Corporal
(1) Animal Control Officer
Juvenile Judge 2 positions cost share with Haralson County

General Fund Fiscal Year 2026
Adopted Polk County Revenues

Account Title	2023 Amended Budget	2024 Amended Budget	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Taxes					
Real Property Taxes	8,300,000	8,800,000	9,631,444	9,631,444	10,000,000
Real Property Taxes - Prior	250,000	285,000	275,000	275,000	250,000
Public Utility	710,000	620,000	531,987	531,987	620,000
Timber Revenues	16,000	6,500	3,831	3,831	4,000
Personal Property Taxes	1,295,000	1,260,000	974,056	974,056	935,000
Personal Property Taxes-Prior	270,000	9,500	8,500	8,500	10,000
Motor Vehicle	165,000	145,000	109,172	109,172	100,500
Motor Vehicle TAVT	2,150,000	2,218,000	2,200,000	2,200,000	2,021,000
Mobile Home Taxes	45,000	42,000	40,965	40,965	32,000
Intangible Taxes	235,000	200,000	175,000	175,000	160,000
Railroad Equipment Taxes	-	42,000	35,000	35,000	35,000
NOD Taxes	245,000	170,000	188,000	188,000	150,000
Real Estate - Intangible	85,000	87,000	70,000	70,000	70,000
Franchise Fees	208,000	212,000	180,000	180,000	180,000
Local Option Sales Tax	4,030,000	4,165,000	4,100,000	4,100,000	4,000,000
Malt Beverage Taxes	126,000	133,000	120,000	120,000	120,000
Insurance Premium Taxes	2,073,000	2,125,000	2,175,000	2,175,000	2,200,000
Financial Institution Taxes	35,000	40,000	40,000	40,000	46,000
Penalties and Interest Taxes	175,000	180,000	170,000	170,000	170,000
Other Taxes	500	500	500	500	5,250
Taxes Total	**20,413,500**	**20,740,500**	**21,028,455**	**21,028,455**	**21,108,750**
License and Permits					
Malt Beverage License	20,000	19,000	19,000	19,000	18,000
Occupational Tax	26,500	27,000	25,000	25,000	26,000
Zoning and Land Use Fees	13,000	9,400	11,000	11,000	11,000
Special Building Permits	3,500	7,800	5,500	5,500	5,500
Building Inspection Permits	130,000	134,000	130,000	130,000	130,000
Plumbing Inspection Permits	10,000	10,000	7,500	7,500	8,000
Electrical Inspection Permits	47,000	42,000	45,000	45,000	45,000
Heating and Air Permits	10,000	17,800	13,000	13,000	13,000
Mobile Home Permits	15,000	18,500	15,000	15,000	12,000
Site Inspection Permits	500	500	100	100	100
Pawn Shop License	200	250	250	250	250
Late Tag Penalty	15,000	15,000	15,000	15,000	12,500
Other License and Permits	1,500	2,000	850	850	850
License and Permits Total	**292,200**	**303,250**	**287,200**	**287,200**	**282,200**
Intergovernmental Revenues					
Federal/State Grants	935,000	727,000	-	-	100,000
Accountability Grants	-	185,000	-	-	-
EMA Performance Grant	-	-	12,443	12,443	12,443
Miscellaneous Grants	-	-	-	-	-
State of Georgia DOT Grants	-	-	-	-	-
Reimbursement Other Governments	450,000	-	160,000	160,000	161,041

General Fund Fiscal Year 2026
Adopted Polk County Revenues

Account Title	2023 Amended Budget	2024 Amended Budget	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Intergovernmental Revenues Total	**1,385,000**	**912,000**	**172,443**	**172,443**	**273,484**
Charge for Services					
Probation Fees	65,000	52,000	47,000	47,000	36,000
Motor Vehicle Tag Fee	6,800	6,700	5,500	5,500	5,500
Election Qualifying Fees	5,000	7,200	-	-	500
Fingerprint Fees	11,000	13,000	10,000	10,000	10,000
Commissions on Tax Collections	565,000	550,000	570,000	570,000	600,000
Special Police Services	11,500	31,000	15,000	15,000	2,000
Accident Reports	800	1,000	1,000	1,000	1,000
Prisoner Housing Fees	158,000	300,000	135,000	135,000	150,000
Other Fees Tax Commissioner	22,000	30,000	20,000	20,000	20,000
Animal Control Fees	6,300	7,300	7,000	7,000	1,500
Administration Fees	8,000	750	1,700	1,700	1,700
Other Fees	1,000	700	3,550	3,550	6,200
Charges for Services Total	**860,400**	**999,650**	**815,750**	**815,750**	**834,400**
Fines and Forfeitures					
Superior Court Fines	375,000	325,000	315,000	315,000	315,000
Magistrate Court Fines	157,000	158,000	150,000	150,000	150,000
Probate Court Fines	370,000	297,000	310,000	310,000	210,000
Juvenile Court Fines	4,000	2,500	3,000	3,000	2,000
Public Defender Attorney Fees	-	3,500	-	-	-
Other Fines	250	300	100	100	100
Fine and Forfeitures Total	**906,250**	**786,300**	**778,100**	**778,100**	**677,100**
Investment Revenues					
Interest Revenue	198,000	327,000	275,000	275,000	75,000
Investment Revenues Total	**198,000**	**327,000**	**275,000**	**275,000**	**75,000**
Contracts and Donations					
Donations	3,300	12,000	-	-	-
Contracts and Donations Total	**3,300**	**12,000**	**-**	**-**	**-**
Miscellaneous Revenues					
Airport Revenue	144,000	130,000	80,000	80,000	45,000
Inmate Telephone Commissions	135,000	88,000	105,000	105,000	100,000
Insurance & Property Reimbursements	43,000	88,000	30,000	30,000	25,000
Miscellaneous Revenues	7,500	2,800	627	627	627
Building Rental	235,000	239,500	240,000	240,000	240,000
Culvert and Material Sales	33,000	53,000	45,000	45,000	40,000

General Fund Fiscal Year 2026
Adopted Polk County Revenues

Account Title	2023 Amended Budget	2024 Amended Budget	2025 Adopted Budget	2025 Amended Budget	2026 Adopted Budget
Miscellaneous Sales	50	-	100	100	100
Airport Fuel Sales	195,000	180,000	60,000	60,000	60,000
Miscellaneous Reimbursement	174,000	28,000	5,000	5,000	5,000
Restitution	-	200	-	-	-
Miscellaneous Revenues Total	**966,550**	**809,500**	**565,727**	**565,727**	**515,727**
Other Financing Sources					
Landfill Transfer In - GF Operations	876,723	1,624,414	4,255,556	4,255,556	4,459,117
Landfill Transfer In - Transfer Station	-	60,000	60,000	60,000	60,000
Landfill Transfer In - Jail Project	-	-	1,500,000	100,000	
Landfill Transfer In - Airport Project	-	-	-	-	350,000
Balance from Project Fund	-	210,187			
Fund Balance ARPA	7,558,319	-			
Fund Balance Prior Transfer In	472,082	1,475,523	2,291,453	2,291,453	2,400,039
Sale of Assets	-	33,000	20,000	20,000	20,000
Opioid Fund Balance Transfer In	-	206,676	-	-	
Other Financing Sources Total	**8,907,124**	**3,609,800**	**8,127,009**	**6,727,009**	**7,289,156**
Total General Fund Revenues	**33,932,324**	**28,500,000**	**32,049,684**	**30,649,684**	**31,055,817**

General Fund Fiscal Year 2026
Summary of Adopted Expenses By Department

Department	FY 2024 Amended Budget	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Requested Budget	FY 2026 Adopted Budget
Administration	2,214,279	2,834,210	2,834,210	2,834,210	2,957,231
Elections and Registrar	282,000	206,348	206,348	253,668	284,439
Information Technology	225,000	268,091	268,091	273,091	287,290
Tax Commissioner	733,000	708,934	708,934	710,134	745,383
Tax Assessors	711,000	883,316	883,316	883,316	949,432
County Building	345,000	940,020	940,020	940,020	965,020
County Building Maintenance	366,000	439,951	439,951	439,951	420,663
Total General Government	**4,876,279**	**6,280,870**	**6,280,870**	**6,334,390**	**6,609,458**
Clerk of Superior Court	845,000	878,313	878,313	879,763	867,141
District Attorney	458,000	436,044	436,044	464,544	477,953
Juvenile Court	180,000	197,675	197,675	197,675	185,690
Juvenile Court - Judge	320,000	372,269	372,269	391,569	480,709
Public Defender	360,000	401,893	401,893	404,493	391,285
Superior Court-Judge Murphy	175,000	102,615	102,615	114,825	121,135
Superior Court-Judge Roper	59,000	87,670	87,670	87,670	86,605
Accountability Court	605,000				
Probate Court	465,000	507,106	507,106	508,606	478,968
Magistrate Court	539,000	544,920	544,920	548,252	602,123
Total Judicial Government	**4,006,000**	**3,528,505**	**3,528,505**	**3,597,397**	**3,691,609**
Sheriff	6,755,000	6,975,316	6,975,316	7,007,916	6,921,717
Sheriff Building	215,000	1,925,501	1,925,501	1,925,501	407,350
County Police	3,846,548	4,044,131	4,044,131	4,078,651	4,148,977
Drug Task Force		-	-	-	-
Prisoner Medical Services	577,000	680,441	680,441	680,441	754,749
Animal Control	458,000	459,836	459,836	464,686	433,758
County Probation	173,000	179,537	179,537	179,937	190,148
Fire Department	810,000	1,170,495	1,170,495	1,261,495	1,245,611
Emergency Management Agency	226,000	234,477	234,477	239,496	229,499
Coroner	73,332	95,931	95,931	95,931	97,931
E-911 - supplement	1,057,799	1,295,573	1,295,573	1,314,258	1,314,258
Total Public Safety	**14,191,679**	**17,061,238**	**17,061,238**	**17,248,312**	**15,743,998**
Public Works Department	3,113,000	3,308,970	3,308,970	3,308,970	3,149,470
Total Public Works	**3,113,000**	**3,308,970**	**3,308,970**	**3,308,970**	**3,149,470**
Permits and Inspections	259,000	240,317	240,317	242,017	201,718
Planning and Zoning	165,000	173,825	173,825	165,133	121,610
Extension Service	74,000	77,031	77,031	77,031	68,510

General Fund Fiscal Year 2026
Summary of Adopted Expenses By Department

Department	FY 2024 Amended Budget	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Requested Budget	FY 2026 Adopted Budget
Airport Operations	651,000	468,186	468,186	468,176	552,289
Total Housing and Development	**1,149,000**	**959,359**	**959,359**	**952,357**	**944,127**
Agency Allocations	**946,766**	**910,742**	**910,742**	**910,742**	**917,155**
Transfer out to Opioid Fund	**206,676**				
Transfer out to Solid Waste	**10,600**				
General Fund Totals	**28,500,000**	**32,049,684**	**32,049,684**	**32,352,168**	**31,055,817**

Administration

Department # 1500-10

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	652,476	652,476	652,476	746,961
Salary Part Time	25,000	25,000	25,000	25,250
Salary Board	82,000	82,000	82,000	91,045
Group Insurance	300,000	300,000	300,000	318,000
Group Insurance Retiree	350,000	350,000	350,000	300,000
Social Security Taxes	47,088	47,088	47,088	53,522
Medicare	11,012	11,012	11,012	12,517
Retirement (DB Plan)	200,000	200,000	200,000	127,923
401(a) Retirement Match (DB & DC)	11,000	11,000	11,000	14,028
4% - 401(a) Base Emp. Contribution	-	-	-	8,800
Workman's Compensation	4,249	4,249	4,249	4,249
Miscellaneous Employee Benefits	50,000	50,000	50,000	50,000
Professional Services	120,000	120,000	120,000	120,000
Professional Services - Legal	25,000	25,000	25,000	25,000
Indigent Care	6,000	6,000	6,000	6,000
Technical Services	120,000	120,000	120,000	120,000
Repairs and Maintenance	14,700	14,700	14,700	4,700
Software Maintenance	109,135	109,135	109,135	63,000
Auto Repairs	1,200	1,200	1,200	1,200
General Insurance	65,000	65,000	65,000	65,000
Auto Insurance	2,015	2,015	2,015	2,015
Cellular Phones	6,000	6,000	6,000	6,000
Cellular Air Cards	-	-	-	1,000
Postage	3,200	3,200	3,200	3,200
Advertising	10,000	10,000	10,000	10,000
Printing and Binding	15,000	15,000	15,000	12,000
Travel	35,000	35,000	35,000	30,000
Dues and Fees	15,000	15,000	15,000	15,000
Bank Fees	3,000	3,000	3,000	3,000
Sales Tax Paid	1,275	1,275	1,275	1,275
Education and Training	25,000	25,000	25,000	18,000
Contract Labor	5,000	5,000	5,000	3,000
Maintenance Agreements	16,785	16,785	16,785	23,062
General Supplies	14,000	14,000	14,000	14,000

Administration

Department # 1500-10

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Auto Repair Supplies	2,000	2,000	2,000	2,000
Gasoline/Diesel Fuel	1,000	1,000	1,000	1,000
Food	1,000	1,000	1,000	1,000
Books and Periodicals	1,000	1,000	1,000	1,000
Small Equipment	1,000	1,000	1,000	1,000
Other Expenses	7,484	7,484	7,484	7,484
Capital Contingency	20,000	20,000	20,000	20,000
Contingency	155,591	155,591	155,591	150,000
Contingency Projects	25,000	25,000	25,000	25,000
Insurance Contingency	125,000	125,000	125,000	100,000
Fuel Contingency	100,000	100,000	100,000	100,000
Judicial Contingency	50,000	50,000	50,000	250,000
Total Expenses	**2,834,210**	**2,834,210**	**2,834,210**	**2,957,231**

Elections and Registrar

Department # 1400-13

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	114,196	114,196	114,196	117,152
Salary Temporary	15,000	15,000	30,000	15,150
Salary Temporary Elections	21,680	21,680	38,000	38,380
Salary Board of Elections	3,500	3,500	3,500	3,500
Salary Overtime	4,000	4,000	4,000	4,040
Group Insurance	-	-	-	45,000
Social Security Taxes	9,819	9,819	9,819	11,050
Medicare	2,296	2,296	2,296	2,584
Retirement (DB Plan)	8,274	8,274	8,274	-
401(a) Retirement Match (DB & DC)	3,500	3,500	3,500	2,200
4% - 401(a) Base Emp. Contribution	-	-	-	4,700
Workman's Compensation	683	683	683	683
Professional Services	500	500	500	500
Repairs and Maintenance	1,000	1,000	1,000	1,000
Cellular Phones	1,000	1,000	1,000	1,000
Postage	2,400	2,400	2,400	2,400
Advertising	2,000	2,000	2,000	2,000
Printing and Binding	500	500	500	500
Travel	2,000	2,000	2,000	2,000
Dues and Fees	200	200	200	200
Education and Training	1,800	1,800	1,800	1,800
Maintenance Agreements	1,000	1,000	1,000	2,100
General Supplies	2,000	2,000	3,000	2,500
Election Expense	9,000	9,000	15,000	15,000
Election Expense - Cities	-	-	9,000	9,000
Total Expenses	**206,348**	**206,348**	**253,668**	**284,439**

Information Technology

Department # 1535-15

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	131,681	131,681	131,681	136,747
Group Insurance	21,907	21,907	21,907	23,800
Social Security Taxes	8,164	8,164	8,164	8,478
Medicare	1,909	1,909	1,909	1,983
Retirement (DB Plan)	9,218	9,218	9,218	12,752
401(a) Retirement Match (DB & DC	-	-	-	1,600
4% - 401(a) Base Emp. Contribution	-	-	-	2,100
Workman's Compensation	795	795	795	795
Technical Services	55,000	55,000	60,000	55,000
Repairs and Maintenance	500	500	500	500
Software Maintenance	15,382	15,382	15,382	20,000
Auto Repairs	1,000	1,000	1,000	1,000
Auto Insurance	2,985	2,985	2,985	2,985
Cellular Phones	1,000	1,000	1,000	1,000
Postage	100	100	100	100
Travel	1,000	1,000	1,000	1,000
Dues and Fees	100	100	100	100
Education and Training	1,500	1,500	1,500	1,500
Maintenance Agreements	5,000	5,000	5,000	5,000
General Supplies	3,500	3,500	3,500	3,500
Auto Repair Supplies	1,000	1,000	1,000	1,000
Gasoline	1,350	1,350	1,350	1,350
Small Equipment	1,000	1,000	1,000	1,000
Utilities	-	-	-	-
Computer	4,000	4,000	4,000	4,000
Total Expenses	**268,091**	**268,091**	**273,091**	**287,290**

Tax Commissioner

Department # 1545-50

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	404,943	404,943	404,943	415,682
Group Insurance	145,656	145,656	145,656	134,500
Social Security Taxes	25,106	25,106	25,106	25,772
Medicare	5,872	5,872	5,872	6,027
Retirement (DB Plan)	28,346	28,346	28,346	55,986
401(a) Retirement Match (DB & DC)	2,995	2,995	2,995	7,300
4% - 401(a) Base Emp. Contribution	-	-	-	2,900
Workman's Compensation	2,466	2,466	2,466	2,466
Professional Services	500	500	500	500
Professional Services - Legal	500	500	500	500
Technical Services	40,000	40,000	40,000	40,000
Repairs and Maintenance	300	300	300	300
Software Maintenance	25,500	25,500	25,500	25,500
Cellular Phones	-	-	1,200	1,200
Postage	5,000	5,000	5,000	5,000
Advertising	6,500	6,500	6,500	6,500
Printing and Binding	2,100	2,100	2,100	2,100
Travel	2,000	2,000	2,000	2,000
Dues and Fees	1,600	1,600	1,600	1,600
Education and Training	1,500	1,500	1,500	1,500
Maintenance Agreements	500	500	500	500
General Supplies	5,000	5,000	5,000	5,000
Books and Periodicals	150	150	150	150
Office Equipment	2,400	2,400	2,400	2,400
Total Expenses	**708,934**	**708,934**	**710,134**	**745,383**

Tax Assessors

Department # 1550-51

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	523,458	523,458	523,458	543,536
Salary Part-Time	5,000	5,000	5,000	5,050
Salary Board of Assessors	15,000	15,000	15,000	15,150
Group Insurance	88,360	88,360	88,360	127,200
Social Security Taxes	33,694	33,694	33,694	34,952
Medicare	7,880	7,880	7,880	8,174
Retirement (DB Plan)	36,642	36,642	36,642	32,989
401(a) Retirement Match (DB & DC)	2,076	2,076	2,076	4,400
4% - 401(a) Base Emp. Contribution	-	-	-	3,600
Workman's Compensation	10,781	10,781	10,781	10,781
Miscellaneous Employee Benefits	100	100	100	100
Professional Services	35,000	35,000	35,000	35,000
Technical Services	60,000	60,000	60,000	60,000
Repairs and Maintenance	2,000	2,000	2,000	2,000
Software Maintenance	12,000	12,000	12,000	12,000
Auto Repairs	2,000	2,000	2,000	2,000
Auto Insurance	6,000	6,000	6,000	6,000
Cellular Phones	2,100	2,100	2,100	2,100
Cellular Air Cards	1,850	1,850	1,850	1,850
Postage	1,500	1,500	1,500	2,000
Advertising	750	750	750	750
Printing and Binding	500	500	500	500
Travel	12,000	12,000	12,000	12,000
Dues and Fees	620	620	620	1,050
Education and Training	5,000	5,000	5,000	6,500
Maintenance Agreement	4,500	4,500	4,500	4,500
General Supplies	4,255	4,255	4,255	5,000
Auto Repair Supplies	3,000	3,000	3,000	3,000
Gasoline/Diesel Fuel	4,000	4,000	4,000	4,000
Books and Periodicals	750	750	750	750
Computers	2,500	2,500	2,500	-
Office Equipment	-	-	-	2,500
Total Expenses	**883,316**	**883,316**	**883,316**	**949,432**

County Buildings

Department # 1565-60

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Technical Services	4,000	4,000	4,000	4,000
Building Maintenance & Repairs	-	-	-	25,000
Building/Land Rental	15,000	15,000	15,000	15,000
Equipment Rental	200	200	200	200
General Insurance	125,000	125,000	125,000	125,000
Telephones	120,000	120,000	120,000	120,000
Internet	27,000	27,000	27,000	27,000
Maintenance Agreements	1,000	1,000	1,000	1,000
General Supplies	15,000	15,000	15,000	15,000
Water and Sewer	120,000	120,000	120,000	120,000
Natural Gas	85,000	85,000	85,000	85,000
Propane Gas	25,000	25,000	25,000	25,000
Electricity	400,000	400,000	400,000	400,000
Other Expenses	2,820	2,820	2,820	2,820
Total Expenses	**940,020**	**940,020**	**940,020**	**965,020**

County Buildings- Maintenance

Department # 1565-75

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	77,000	77,000	77,000	80,008
Salary Overtime	1,000	1,000	1,000	1,010
Group Insurance	26,006	26,006	26,006	25,100
Social Security Taxes	4,882	4,882	4,882	5,023
Medicare	1,142	1,142	1,142	1,175
Retirement (DB Plan)	5,512	5,512	5,512	6,238
401(a) Retirement Match (DB & DC)	-	-	-	1,200
4% - 401(a) Base Emp. Contribution	-	-	-	1,500
Workman's Compensation	1,000	1,000	1,000	1,000
Cleaning Services	100,000	100,000	100,000	100,000
Pest Control	10,000	10,000	10,000	10,000
Repairs and Maintenance	1,000	1,000	1,000	1,000
Auto Repairs	2,500	2,500	2,500	2,500
Building Maintenance & Repairs	200,000	200,000	200,000	175,000
Auto Insurance	4,009	4,009	4,009	4,009
Cellular Phones	1,000	1,000	1,000	1,000
Auto Repair Supplies	2,500	2,500	2,500	2,500
Gasoline	2,400	2,400	2,400	2,400
Total Expenses	**439,951**	**439,951**	**439,951**	**420,663**

Superior Clerk of Court

Department # 2150-30

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	466,259	466,259	466,259	480,563
Salary Part Time	32,000	32,000	32,000	32,320
Salary Board of Equalization	5,000	5,000	5,000	5,000
Salary Overtime	2,000	2,000	2,000	2,020
Salary Supplement	3,883	3,883	3,883	3,883
Group Insurance	150,000	150,000	150,000	101,700
Social Security Taxes	31,567	31,567	31,567	32,475
Medicare	7,383	7,383	7,383	7,595
Retirement (DB Plan)	32,778	32,778	32,778	40,382
401(a) Retirement Match (DB & DC)	4,790	4,790	4,790	6,750
4% - 401(a) Base Emp. Contribution	-	-	-	11,800
Workman's Compensation	2,538	2,538	2,538	2,538
Professional Services	500	500	500	500
Professional Services - Legal	500	500	500	500
Technical Services	18,000	18,000	18,000	18,000
Repairs and Maintenance	900	900	900	900
Cellular Phone	550	550	700	550
Postage	9,000	9,000	9,000	9,000
Advertising	3,000	3,000	3,000	3,000
Printing and Binding	6,465	6,465	6,465	6,465
Travel	3,700	3,700	4,000	3,700
Dues and Fees	1,000	1,000	2,000	1,000
Software Fees	30,000	30,000	30,000	30,000
Jury Fees	40,000	40,000	40,000	40,000
Grand Jury Fees	9,000	9,000	9,000	9,000
Jury Expense	500	500	500	500
Witness Expense	2,000	2,000	2,000	2,000
Education and Training	2,500	2,500	2,500	2,500
Board of Equalization Expenses	2,500	2,500	2,500	2,500
Maintenance Agreements	2,000	2,000	2,000	2,000
General Supplies	8,000	8,000	8,000	8,000
Total Expenses	**878,313**	**878,313**	**879,763**	**867,141**

District Attorney

Department # 2200-31

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	213,591	213,591	213,591	236,276
Salary Overtime	2,500	2,500	2,500	2,525
District Attorney Supplements	66,044	66,044	91,044	65,273
Group Insurance	80,000	80,000	80,000	89,600
Social Security Taxes	17,492	17,492	17,492	18,853
Medicare	4,091	4,091	4,091	4,409
Retirement (DB Plan)	15,126	15,126	15,126	5,658
401(a) Retirement Match (DB & DC)	941	941	941	3,150
4% - 401(a) Base Emp. Contribution	-	-	-	9,950
Workman's Compensation	1,124	1,124	1,124	1,124
Professional Services	1,000	1,000	1,000	1,000
Technical Services	2,500	2,500	2,500	2,500
Repairs and Maintenance	500	500	500	500
Postage	5,500	5,500	5,500	5,500
Advertising	1,800	1,800	1,800	1,800
Printing and Binding	2,000	2,000	3,000	5,500
Travel	1,000	1,000	1,000	1,000
Dues and Fees	2,000	2,000	3,000	3,000
Witness Expense	1,000	1,000	1,000	1,000
Education and Training	2,000	2,000	3,500	3,500
Evidence Research	335	335	335	335
Maintenance Agreements	500	500	500	500
General Supplies	14,000	14,000	14,000	14,000
Books and Periodicals	1,000	1,000	1,000	1,000
Grant Match	-	-	-	-
Total Expenses	**436,044**	**436,044**	**464,544**	**477,953**

Juvenile Clerk of Court

Department # 2600-32

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	110,379	110,379	110,379	113,429
Group Insurance	60,671	60,671	60,671	48,300
Social Security Taxes	6,844	6,844	6,844	7,033
Medicare	1,601	1,601	1,601	1,645
Retirement (DB Plan)	7,727	7,727	7,727	-
401(a) Retirement Match (DB & DC)	-	-	-	1,000
4% - 401(a) Base Emp. Contribution	-	-	-	4,800
Workman's Compensation	1,053	1,053	1,053	1,053
Professional Services	200	200	200	200
Repairs and Maintenance	300	300	300	300
Postage	600	600	600	600
Printing and Binding	300	300	300	300
Travel	2,500	2,500	2,500	2,500
Dues and Fees	500	500	500	500
Witness Expense	100	100	100	100
Education and Training	500	500	500	500
Maintenance Agreements	500	500	500	730
General Supplies	2,500	2,500	2,500	2,500
Books and Periodicals	200	200	200	200
Office Equipment	1,200	1,200	1,200	-
Total Expenses	**197,675**	**197,675**	**197,675**	**185,690**

Juvenile Court Judge

Department # 2600-37

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	-	-	-	140,981
Associate Judge Salary	-	-	-	90,000
Judges Supplement	25,163	25,163	25,163	25,163
Contract Attorney	15,000	15,000	15,000	15,000
Social Security Taxes	2,490	2,490	2,490	8,741
Medicare	582	582	582	2,044
401(a) Retirement Match (DB & DC)	-	-	-	-
4% - 401(a) Base Emp. Contribution	-	-	-	1,500
Professional Services	500	500	500	500
Contract Attorney	5,000	5,000	5,000	5,000
Indigent Defense	150,000	150,000	150,000	150,000
Court Reporters/ Interpreters	20,500	20,500	20,500	20,500
Cellular Phone	-	-	450	450
Postage	100	100	100	100
Travel	-	-	4,000	4,000
Dues and Fees	-	-	1,350	1,350
Education and Training	-	-	3,000	3,000
Maintenance Agreements	800	800	1,000	1,000
Internet Services - Other	-	-	10,000	10,000
General Supplies	600	600	1,000	1,000
Other Expenses	380	380	380	380
Furniture & Fixtures	100	100	-	-
Payment to Others	151,054	151,054	151,054	-
	-	-	-	-
Total Expenses	**372,269**	**372,269**	**391,569**	**480,709**

Public Defender

Department # 2800-33

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	33,264	33,264	33,264	34,268
Salary Temporary	20,000	20,000	20,000	20,200
Contract Attorney	10,000	10,000	10,000	10,000
Group Insurance	25,677	25,677	25,677	12,100
Social Security Taxes	3,302	3,302	3,302	3,377
Medicare	772	772	772	790
Retirement (DB Plan)	2,328	2,328	2,328	-
401(a) Retirement Match (DB & DC)	-	-	-	-
4% - 401(a) Base Emp. Contribution	-	-	-	1,400
Workman's Compensation	50	50	50	50
Technical Services	2,000	2,000	2,000	2,000
Repairs and Maintenance	700	700	1,000	1,000
Postage	1,200	1,200	1,500	1,500
Printing and Binding	500	500	500	500
Travel	500	500	500	500
Dues and Fees	1,800	1,800	1,800	1,800
Education and Training	1,000	1,000	1,000	1,000
Maintenance Agreements	300	300	300	300
General Supplies	3,000	3,000	3,500	3,500
Books and Periodicals	500	500	1,000	1,000
Small Equipment	-	-	1,000	1,000
Payment to Others	295,000	295,000	295,000	295,000
Total Expenses	**401,893**	**401,893**	**404,493**	**391,285**

Superior Court - Judge Murphy

Department # 2180-34

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	20,343	20,343	28,013	28,013
Salary Temp. Employees (Intern)	2,400	2,400	2,400	2,400
Judges Supplement	27,958	27,958	27,958	28,238
Law Clerk Supplement	750	750	750	750
Group Insurance	11,145	11,145	11,145	12,100
Social Security Taxes	2,995	2,995	2,995	3,683
Medicare	700	700	700	861
Retirement (DB Plan)	1,424	1,424	1,424	-
401(a) Retirement Match (DB & DC)	-	-	-	2,400
4% - 401(a) Base Emp. Contribution				3,200
Workman's Compensation	150	150	150	150
Technical Services	30,000	30,000	30,000	30,000
Repairs and Maintenance	200	200	200	200
Postage	250	250	250	300
Printing and Binding	150	150	150	150
Travel	1,400	1,400	4,940	4,940
Dues and Fees	1,750	1,750	1,750	1,750
Education and Training	-	-	1,000	1,000
General Supplies	1,000	1,000	1,000	1,000
Total Expenses	**102,615**	**102,615**	**114,825**	**121,135**

Superior Court - Judge Roper

Department # 2180-39

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	20,343	20,343	20,343	20,343
Judges Supplement	27,958	27,958	27,958	28,238
Law Clerk Supplement	750	750	750	750
Social Security Taxes	2,995	2,995	2,995	3,059
Medicare	700	700	700	715
Retirement	1,424	1,424	1,424	-
Workman's Compensation	150	150	150	150
Technical Services	30,000	30,000	30,000	30,000
Repairs and Maintenance	300	300	300	300
Postage	450	450	450	450
Travel	300	300	300	300
Dues and Fees	550	550	550	550
Maintenance Agreements	300	300	300	300
General Supplies	1,250	1,250	1,250	1,250
Other Expenses (Zoom)	200	200	200	200
Total Expenses	**87,670**	**87,670**	**87,670**	**86,605**

Probate Court

Department # 2450-52

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	269,700	269,700	269,700	281,658
Salary - Part Time	4,200	4,200	4,200	15,150
Salary Supplement-Associate Judge	10,800	10,800	10,800	7,500
Salary - Contract Attorneys	15,000	15,000	15,000	15,000
Group Insurance	88,491	88,491	88,491	34,500
Social Security Taxes	19,046	19,046	19,046	19,797
Medicare	4,454	4,454	4,454	4,630
Retirement (DB Plan)	19,404	19,404	19,404	25,122
401(a) Retirement Match (DB & DC)	-	-	-	1,200
4% - 401(a) Base Emp. Contribution	-	-	-	1,400
Workman's Compensation	1,191	1,191	1,191	1,191
Miscellaneous Employee Benefits	120	120	120	120
Professional Services	800	800	800	800
Technical Services	3,000	3,000	3,000	3,000
Postage	2,100	2,100	2,100	2,100
Printing and Binding	1,500	1,500	1,500	1,500
Travel	5,000	5,000	7,000	7,000
Dues and Fees	1,000	1,000	1,000	1,000
Software Fees	13,000	13,000	13,000	13,000
Fingerprint Fees	25,000	25,000	25,000	25,000
Witness Expense	300	300	300	300
Education and Training	5,000	5,000	7,000	7,000
Maintenance Agreements	3,500	3,500	3,500	3,500
General Supplies	5,000	5,000	5,000	5,000
Books and Periodicals	2,000	2,000	2,000	2,500
Computer	-	-	5,000	-
Total Expenses	**499,606**	**499,606**	**508,606**	**478,968**

Magistrate Court

Department # 2400-97

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	321,510	321,510	323,342	347,701
Salary Part Time Magistrates	38,084	38,084	38,084	38,465
Salary Supplements	9,600	9,600	9,600	9,600
Group Insurance	88,537	88,537	88,537	103,300
Social Security Taxes	22,890	22,890	22,890	24,420
Medicare	5,353	5,353	5,353	5,711
Retirement (DB Plan)	23,178	23,178	23,178	40,054
401(a) Retirement Match (DB & DC)	3,096	3,096	3,096	1,200
4% - 401(a) Base Emp. Contribution	-	-	-	-
Workman's Compensation	2,072	2,072	2,072	2,072
Miscellaneous Employee Benefits	200	200	200	200
Professional Services	1,000	1,000	1,000	1,000
Indigent Defense	1,000	1,000	1,000	1,000
Technical Services	1,000	1,000	1,000	1,000
Repairs and Maintenance	800	800	800	800
Software Maintenance	6,000	6,000	6,000	5,000
Cellular Phones	2,200	2,200	2,200	2,200
Internet Subscriptions	800	800	800	800
Postage	2,100	2,100	2,100	2,100
Printing and Binding	1,000	1,000	1,000	1,000
Travel	3,200	3,200	3,200	3,200
Dues and Fees	1,300	1,300	2,800	1,300
Witness Expense	100	100	100	100
Education and Training	2,500	2,500	2,500	2,500
General Supplies	3,600	3,600	3,600	3,600
Books and Periodicals	600	600	600	600
Capital Lease	3,200	3,200	3,200	3,200
Total Expenses	**544,920**	**544,920**	**548,252**	**602,123**

Sheriff

Department # 3300-40

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	3,806,677	3,806,677	3,806,677	3,769,979
Supplemental Pay	35,626	35,626	35,626	35,982
Holiday Pay	88,975	88,975	88,975	89,864
Salary Part Time Transport	12,000	12,000	12,000	12,120
Salary Bailiff and Matrons	12,800	12,800	12,800	12,928
Salary Overtime	76,448	76,448	76,448	77,212
Salary Overtime - Elections	20,000	20,000	20,000	20,200
Group Insurance	1,132,936	1,132,936	1,132,936	935,000
Social Security Taxes	251,256	251,256	251,256	249,134
Medicare	58,761	58,761	58,761	58,265
Retirement (DB Plan)	281,941	281,941	281,941	290,110
401(a) Retirement Match (DB & DC)	22,802	22,802	22,802	48,500
4% - 401(a) Base Emp. Contribution	-	-	-	61,900
Workman's Compensation	127,843	127,843	127,843	127,843
Miscellaneous Employee Benefits	470	470	470	470
Professional Services	8,000	8,000	8,000	8,000
Technical Services	21,735	21,735	21,735	21,735
Repairs and Maintenance	10,000	10,000	10,000	10,000
Software Maintenance	21,871	21,871	21,871	25,200
Auto Repairs	15,000	15,000	15,000	15,000
Inmate Housing	12,775	12,775	12,775	12,775
Law Enforcement Insurance	108,500	108,500	108,500	108,500
Auto Insurance	82,950	82,950	82,950	82,950
Cellular Phones	16,000	16,000	16,000	16,000
Cellular Air Cards	10,050	10,050	10,050	10,050
Postage	2,500	2,500	2,500	2,500
Advertising	500	500	500	500
Printing and Binding	3,500	3,500	3,500	3,500
Travel	15,000	15,000	15,000	15,000
Dues and Fees	4,000	4,000	4,000	4,000
Fingerprint Fees	1,000	1,000	1,000	1,000
Education and Training	5,500	5,500	13,100	13,100
Maintenance Agreements	27,900	27,900	27,900	27,900
Inmate Food	390,000	390,000	390,000	450,000
General Supplies	75,000	75,000	75,000	75,000
Auto Repair Supplies	22,000	22,000	27,000	27,000

Sheriff

Department # 3300-40

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Re-entry Program	7,500	7,500	7,500	-
K-9 Supplies	2,000	2,000	2,000	2,000
Inmate Supplies	70,000	70,000	70,000	70,000
Gasoline/Diesel Fuel	80,000	80,000	80,000	80,000
Books and Periodicals	1,000	1,000	1,000	1,000
Uniforms	30,000	30,000	50,000	30,000
Uniforms Body Armour	-	-	-	17,000
Other Expenses	2,500	2,500	2,500	2,500
Other Equipment	-	-	-	-
Total Expenses	**6,975,316**	**6,975,316**	**7,007,916**	**6,921,717**

Sheriff- Building Maintenance

Department # 3355-40

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	138,684	138,684	138,684	143,603
Group Insurance	35,000	35,000	35,000	66,900
Social Security Taxes	8,598	8,598	8,598	8,903
Medicare	2,011	2,011	2,011	2,082
Retirement (DB Plan)	9,708	9,708	9,708	12,362
401(a) Retirement Match (DB & DC)	-	-	-	-
4% - 401(a) Base Emp. Contribution	-	-	-	2,000
Workman's Compensation	1,500	1,500	1,500	1,500
Disposal Fees	50,000	50,000	50,000	50,000
Jail Maintenance	100,000	100,000	100,000	100,000
Building Improvements	1,560,000	1,560,000	1,560,000	-
Other Equipment	20,000	20,000	20,000	20,000
Total Expenses	**1,925,501**	**1,925,501**	**1,925,501**	**407,350**

County Police

Department # 3200-41

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	2,263,645	2,263,645	2,263,645	2,281,259
Supplemental Pay	29,343	29,343	29,343	29,636
Holiday Pay	64,512	64,512	64,512	65,157
Salary Part Time	5,000	5,000	5,000	5,050
Salary Overtime	48,608	48,608	48,608	49,094
Group Insurance	662,816	662,816	662,816	630,000
Social Security Taxes	149,489	149,489	149,489	150,672
Medicare	34,961	34,961	34,961	35,238
Retirement (DB Plan)	168,428	168,428	168,428	219,094
401(a) Retirement Match (DB & DC)	9,179	9,179	9,179	22,500
4% - 401(a) Base Emp. Contribution	-	-	-	39,000
Workman's Compensation	76,098	76,098	76,098	76,098
Miscellaneous Employee Benefits	700	700	700	700
Professional Services	18,500	18,500	18,500	18,500
Outside Medical Services	2,000	2,000	2,000	2,000
Technical Services	4,600	4,600	4,600	4,600
Repairs and Maintenance	2,150	2,150	2,150	2,150
Software Maintenance	28,873	28,873	31,303	30,000
Auto Repairs	25,000	25,000	25,000	25,000
Law Enforcement Insurance	56,000	56,000	56,000	56,000
Auto Insurance	99,150	99,150	99,150	99,150
Cellular Phones	6,500	6,500	6,500	6,500
Cellular Air Cards	12,700	12,700	12,700	12,700
Postage	200	200	200	200
Advertising	500	500	1,000	500
Printing and Binding	600	600	600	600
Travel	10,000	10,000	10,000	10,000
Dues and Fees	650	650	650	650
Education and Training	8,000	8,000	8,000	8,000
Evidence Research	6,300	6,300	6,428	6,400
Maintenance Agreements	1,675	1,675	27,137	5,075
General Supplies	18,000	18,000	18,000	18,000
Auto Repair Supplies	40,000	40,000	40,000	40,000
K-9 Supplies	2,000	2,000	2,000	2,000

County Police

Department # 3200-41

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Gasoline/Diesel Fuel	130,000	130,000	130,000	130,000
Books and Periodicals	500	500	500	500
Small Equipment	1,000	1,000	1,000	1,000
Uniforms	23,000	23,000	29,000	23,000
Uniforms Body Armor	-	-	-	9,500
Capital Lease	33,454	33,454	33,454	33,454
Total Expenses	**4,044,131**	**4,044,131**	**4,078,651**	**4,148,977**

Prisoner Medical Services

Department # 3370-45

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Outside Medical Services	45,000	45,000	45,000	60,000
Medical Clearance	25,000	25,000	25,000	25,000
Repairs and Maintenance	500	500	500	500
License Fee	3,360	3,360	3,360	3,360
Contract Labor	593,081	593,081	593,081	652,389
Population Increase	8,500	8,500	8,500	8,500
Pharmacy	4,800	4,800	4,800	4,800
Other Expenses	200	200	200	200
Total Expenses	**680,441**	**680,441**	**680,441**	**754,749**

Animal Control

Department # 3910-47

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	243,584	243,584	243,584	214,412
Supplemental Pay	9,640	9,640	9,640	9,736
Holiday Pay	1,300	1,300	1,300	1,313
Salary Overtime	3,500	3,500	3,500	3,535
Group Insurance	80,899	80,899	80,899	79,200
Social Security Taxes	15,997	15,997	15,997	14,196
Medicare	3,741	3,741	3,741	3,320
Retirement (DB Plan)	18,062	18,062	18,062	15,983
401(a) Retirement Match (DB & DC)	-	-	-	2,500
4% - 401(a) Base Emp. Contribution	-	-	-	4,900
Workman's Compensation	2,713	2,713	2,713	2,713
Miscellaneous Employee Benefits	400	400	400	400
Professional Services	2,500	2,500	2,500	2,500
Outside Medical	8,000	8,000	8,000	8,000
Technical Services	500	500	500	500
Repairs and Maintenance	700	700	700	700
Auto Repairs	2,000	2,000	2,000	2,000
Auto Insurance	14,750	14,750	14,750	14,750
Cellular Phones	1,350	1,350	2,100	1,350
Cellular Air Cards	2,400	2,400	2,400	2,400
Postage	1,000	1,000	1,000	1,000
Printing and Binding	1,200	1,200	1,200	1,200
Dues and Fees	500	500	500	500
Education and Training	2,000	2,000	2,000	2,000
Maintenance Agreements	300	300	300	350
General Supplies	5,300	5,300	5,300	5,300
Auto Repair Supplies	5,000	5,000	5,000	5,000
Pharmacy	8,000	8,000	9,500	9,000
Animal Supplies	8,000	8,000	8,000	8,000
Gasoline/Diesel Fuel	12,000	12,000	13,500	12,000
Small Equipment	1,500	1,500	2,000	1,800
Uniforms	3,000	3,000	3,600	3,200
Total Expenses	**459,836**	**459,836**	**464,686**	**433,758**

County Probation

Department # 3450-42

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	102,693	102,693	102,693	104,075
Salary Part Time Clerk	5,400	5,400	5,400	5,454
Group Insurance	44,213	44,213	44,213	44,300
Social Security Taxes	6,702	6,702	6,702	6,791
Medicare	1,567	1,567	1,567	1,588
Retirement (DB Plan)	7,189	7,189	7,189	15,767
401(a) Retirement Match (DB & DC)	-	-	-	-
4% - 401(a) Base Emp. Contribution	-	-	-	-
Workman's Compensation	2,323	2,323	2,323	2,323
Professional Services	400	400	400	400
Technical Services	100	100	200	200
Repairs and Maintenance	100	100	100	100
Software Maintenance	4,800	4,800	4,800	4,800
Postage	500	500	500	500
Printing and Binding	500	500	600	600
Travel	500	500	500	500
Dues and Fees	100	100	100	100
Education and Training	600	600	600	600
Contract Labor	50	50	50	50
General Supplies	1,800	1,800	2,000	2,000
Total Expenses	**179,537**	**179,537**	**179,937**	**190,148**

Fire Department

Department # 3500-94

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	82,988	82,988	82,988	86,318
Salary Supplement (VFD Officers)	18,000	18,000	18,000	18,000
Salaries Part-Time (VFD Response)	215,000	215,000	215,000	220,000
Salaries (Staffed Stations)	403,229	403,229	403,229	444,400
Group Insurance	10,000	10,000	10,000	-
Social Security Taxes	44,591	44,591	44,591	47,661
Medicare	10,429	10,429	10,429	11,146
Retirement (DB Plan)	6,059	6,059	6,059	-
401(a) Retirement Match (DB & DC)	-	-	-	2,600
4% - 401(a) Base Emp. Contribution	-	-	-	3,500
Workman's Compensation	12,550	12,550	12,550	12,550
Miscellaneous Employee Benefits	300	300	300	300
Professional Services	1,000	1,000	1,000	1,000
Technical Service	27,600	27,600	39,600	32,600
Repairs and Maintenance	2,000	2,000	4,000	3,000
Software Maintenance	1,403	1,403	1,403	1,403
Auto Repairs	6,000	6,000	10,000	8,000
Firefighter Insurance	13,340	13,340	13,340	13,340
Auto Insurance	57,600	57,600	57,600	57,600
Cell Phones	768	768	768	768
Cellular Air Cards	4,560	4,560	4,560	4,560
Postage	200	200	200	200
Advertising	3,000	3,000	4,500	3,000
Printing and Binding	1,000	1,000	4,000	3,000
Travel	2,500	2,500	3,500	2,500
Dues and Fees	1,500	1,500	2,500	2,500
Education and Training	16,815	16,815	11,815	11,815
Maintenance Agreements	3,863	3,863	3,863	4,150
General Supplies	7,500	7,500	10,500	9,500
Auto Repair Supplies	30,000	30,000	35,500	33,000
Gasoline/Diesel Fuel	50,000	50,000	50,000	50,000
Books and Periodicals	3,000	3,000	4,500	4,000
Small Equipment	2,000	2,000	3,500	3,000
Uniforms	48,600	48,600	48,600	48,600

Fire Department

Department # 3500-94

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Capital Outlay Supplies	60,000	60,000	105,000	70,000
Furniture & Fixtures	-	-	9,000	2,500
Computers	-	-	6,000	6,000
Other Equipment	20,000	20,000	20,000	20,000
Intergovernmental Expense	3,100	3,100	3,100	3,100
Equipment (Radio)	-	-	-	-
Total Expenses	**1,170,495**	**1,170,495**	**1,261,495**	**1,245,611**

Emergency Management Agency

Department # 3920-95

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	113,962	113,962	113,962	116,520
Supplemental Pay	12,000	12,000	12,000	12,000
Group Insurance	24,937	24,937	24,937	25,100
Social Security Taxes	7,810	7,810	7,810	7,968
Medicare	1,826	1,826	1,826	1,864
Retirement (DB Plan)	7,977	7,977	7,977	6,004
401(a) Retirement Match (DB & DC)	1,017	1,017	1,017	1,300
4% - 401(a) Base Emp. Contribution	-	-	-	3,100
Workman's Compensation	3,183	3,183	3,183	3,183
Technical Services	17,800	17,800	17,800	9,000
Auto Repairs	1,000	1,000	1,000	1,000
Auto Insurance	6,000	6,000	6,000	6,000
Cellular Phones	900	900	900	900
Internet Service	480	480	480	480
Postage	200	200	200	200
Travel	1,000	1,000	1,000	1,000
Dues and Fees	100	100	100	100
Education and Training	930	930	930	930
Maintenance Agreements	26,455	26,455	26,455	26,450
General Supplies	1,600	1,600	1,600	1,600
Auto Repair Supplies	1,000	1,000	1,000	1,000
Gasoline/Diesel Fuel	2,700	2,700	2,700	2,700
Uniforms	300	300	300	300
Other Expenses	800	800	800	800
Grant Expenses	5,019	5,019	5,019	-
Other Equipment	500	500	500	-
Total Expenses	**239,496**	**239,496**	**239,496**	**229,499**

Coroner

Department # 3700-90

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Part Time	40,000	40,000	40,000	40,000
Social Security Taxes	2,480	2,480	2,480	2,480
Medicare	580	580	580	580
Workman's Compensation	1,157	1,157	1,157	1,157
Professional Services	250	250	250	250
Technical Services	10,000	10,000	10,000	10,000
Auto Repairs	600	600	600	600
Auto Insurance	4,914	4,914	4,914	4,914
Cellular Phones	1,950	1,950	1,950	1,950
Travel	2,000	2,000	2,000	2,500
Dues and Fees	600	600	600	600
Jury Fees	500	500	500	500
Education and Training	2,000	2,000	2,000	2,500
General Supplies	1,000	1,000	1,000	2,000
Auto Repair Supplies	500	500	500	500
Gasoline/Diesel Fuel	1,400	1,400	1,400	1,400
Other Equipment	26,000	26,000	26,000	26,000
Total Expenses	**95,931**	**95,931**	**95,931**	**97,931**

Public Works Department

Department # 4200-20

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	1,699,463	1,699,463	1,699,463	1,498,031
Supplemental Pay	14,460	14,460	14,460	14,605
Salary Overtime	10,000	10,000	10,000	10,100
Group Insurance	485,000	485,000	485,000	493,000
Social Security Taxes	106,883	106,883	106,883	94,410
Medicare	24,997	24,997	24,997	22,080
Retirement (DB Plan)	120,675	120,675	120,675	124,157
401(a) Retirement Match (DB & DC)	6,309	6,309	6,309	14,000
4% - 401(a) Base Emp. Contribution	-	-	-	28,100
Workman's Compensation	124,187	124,187	124,187	124,187
Professional Services	1,000	1,000	1,000	1,000
Technical Service	27,000	27,000	27,000	27,000
Repairs and Maintenance	1,500	1,500	1,500	1,500
Bridge Maintenance and Repairs	2,000	2,000	2,000	2,000
Auto Repairs	33,000	33,000	33,000	33,000
Equipment Rental	8,000	8,000	8,000	6,000
Auto Insurance	61,700	61,700	61,700	61,700
Cell Phones	3,000	3,000	3,000	3,000
Postage	100	100	100	100
Advertising	600	600	600	600
Travel	1,500	1,500	1,500	1,500
Dues and Fees	800	800	800	800
Education and Training	4,000	4,000	4,000	4,000
Licenses	500	500	500	500
Floyd County Inmate Detail	103,700	103,700	103,700	111,000
Maintenance Agreements	10,096	10,096	10,096	10,600
General Supplies	28,000	28,000	28,000	32,000
Auto Repair Supplies	100,000	100,000	100,000	100,000
Right of Way	22,000	22,000	22,000	22,000
Roadway Materials	75,000	75,000	75,000	75,000
Roadway Materials-Ice Melt	5,000	5,000	5,000	5,000
Gasoline/Diesel Fuel	120,000	120,000	120,000	120,000
Books and Periodicals	500	500	500	500
Culvert Pipes	60,000	60,000	60,000	60,000

Public Works Department

Department # 4200-20

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Small Equipment	6,000	6,000	6,000	6,000
Uniforms	27,000	27,000	27,000	27,000
Other Expenses	15,000	15,000	15,000	15,000
Total Expenses	**3,308,970**	**3,308,970**	**3,308,970**	**3,149,470**

Permits and Inspections

Department # 7220-11

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	105,135	105,135	105,135	109,314
Salary Part Time	19,000	19,000	19,000	19,190
Salary Overtime	1,000	1,000	1,000	1,010
Group Insurance	62,615	62,615	62,615	11,700
Social Security Taxes	7,758	7,758	7,758	7,941
Medicare	1,814	1,814	1,814	1,857
Retirement (DB Plan)	7,429	7,429	7,429	10,790
401(a) Retirement Match (DB & DC)	-	-	-	1,200
4% - 401(a) Base Emp. Contribution	-	-	-	1,400
Workman's Compensation	5,000	5,000	5,000	5,000
Professional Services	1,000	1,000	2,000	2,000
Technical Services	100	100	100	100
Software Maintenance	8,000	8,000	8,000	8,000
Auto Repairs	1,000	1,000	1,000	1,000
Auto Insurance	2,460	2,460	2,460	2,460
Cellular Phones	600	600	800	800
Cellular Air Cards	456	456	456	456
Postage	500	500	500	500
Advertising	300	300	300	300
Printing and Binding	600	600	600	600
Travel	150	150	150	150
Dues and Fees	200	200	200	200
Education and Training	700	700	700	700
Maintenance Agreements	500	500	500	550
General Supplies	1,200	1,200	1,200	1,200
Auto Repair Supplies	1,000	1,000	1,000	1,000
Gasoline/Diesel Fuel	1,000	1,000	1,500	1,500
Books and Periodicals	600	600	600	600
Uniforms	200	200	200	200
Other Expenses	10,000	10,000	10,000	10,000
Total Expenses	**240,317**	**240,317**	**242,017**	**201,718**

Planning and Zoning

Department # 7400-14

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	94,936	94,936	94,936	55,991
Salary Planning and Zoning	4,650	4,650	4,650	4,650
Group Insurance	36,102	36,102	36,102	32,300
Social Security Taxes	6,147	6,147	6,147	3,760
Medicare	1,444	1,444	1,444	879
Retirement (DB Plan)	6,646	6,646	6,646	8,372
401(a) Retirement Match (DB & DC)	1,330	1,330	1,330	1,700
4% - 401(a) Base Emp. Contribution	-	-	-	-
Workman's Compensation	328	328	328	328
Professional Services	2,500	2,500	2,500	2,500
Technical Service	200	200	200	200
Auto Repairs	600	600	-	-
Auto Insurance	2,025	2,025	-	-
Cellular Phones	600	600	-	-
Cellular Air Cards	460	460	-	-
Postage	900	900	900	900
Advertising	2,000	2,000	2,000	2,000
Printing and Binding	500	500	720	800
Travel	1,500	1,500	1,500	1,500
Dues and Fees	30	30	30	30
Education and Training	1,500	1,500	1,500	1,500
General Supplies	2,000	2,000	2,000	2,000
Auto Repair Supplies	1,000	1,000	-	-
Gasoline	3,200	3,200	-	-
Books & Periodicals	100	100	100	100
Small Equipment	100	100	100	100
Uniforms	1,000	1,000	-	-
Office Equipment	2,000	2,000	2,000	2,000
Total Expenses	**173,798**	**173,798**	**165,133**	**121,610**

Extension Service

Department # 7130-81

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Employees Supplement	51,462	51,462	51,462	43,000
Social Security Taxes	2,718	2,718	2,718	2,666
Medicare	636	636	636	624
Auto Repairs	400	400	400	400
Auto Insurance	4,632	4,632	4,632	4,632
Postage	200	200	200	200
Travel	1,500	1,500	1,500	1,500
Dues and Fees	395	395	395	400
Education and Training	740	740	740	740
Maintenance Agreements	800	800	800	800
General Supplies	1,600	1,600	1,600	1,600
Auto Repair Supplies	250	250	250	250
Gasoline/Diesel Fuel	2,000	2,000	2,000	2,000
Computers	1,500	1,500	1,500	1,500
State of Georgia Benefits	8,198	8,198	8,198	8,198
Total Expenses	**77,031**	**77,031**	**77,031**	**68,510**

Airport

Department # 7563-80

Fuel is based on Airport being closed 8 months

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	58,060	58,060	58,060	59,813
Salary Part Time	18,215	18,215	18,215	18,397
Group Insurance	25,667	25,667	25,667	27,700
Social Security	4,729	4,729	4,729	4,849
Medicare	1,106	1,106	1,106	1,134
Retirement (DB Plan)	4,064	4,064	4,064	9,061
401(a) Retirement Match (DB & DC)	-	-	-	-
4% - 401(a) Base Emp. Contribution	-	-	-	-
Workman's Compensation	2,225	2,225	2,225	2,225
Professional Service	1,000	1,000	1,000	1,000
Technical Service	2,000	2,000	2,000	2,000
Repairs and Maintenance	5,000	5,000	5,000	5,000
Auto Repairs	500	500	500	500
Auto Insurance	2,315	2,315	2,315	2,315
Telephone	500	500	500	500
Cellular Phone	400	400	400	400
Internet Service	1,500	1,500	1,500	1,500
Postage	50	50	50	50
Travel	1,500	1,500	1,500	1,500
Dues and Fees	600	600	600	600
Credit Card Fees	2,000	2,000	2,000	2,000
Sales Taxes	8,000	8,000	8,000	8,000
Education and Training	500	500	500	500
Maintenance Agreements	1,245	1,245	1,245	1,245
General Supplies	1,000	1,000	1,000	1,000
Auto Repair Supplies	500	500	500	500
Gasoline/Diesel Fuel	40,000	40,000	40,000	40,000
Small Equipment	500	500	500	500
Site Improvements	10,000	10,000	10,000	10,000
Airport Project	275,000	275,000	275,000	350,000
Total Expenses	**468,176**	**468,176**	**468,176**	**552,289**

Agency Allocations
Proposed Fiscal Year 2025

Agency	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Dept. of Family and Children Services	-	-	-	-
Development Authority	263,073	263,073	263,073	263,073
Polk County Chamber	30,000	30,000	30,000	30,000
Forestry	14,035	14,035	14,035	14,035
Keep Polk Beautiful	14,070	14,070	14,070	14,070
Health Department	181,155	181,155	181,155	181,155
Library	117,919	117,919	117,919	117,919
Mental Health	-	-	-	-
Nutrition Center Van Driver	7,150	7,150	7,150	7,150
Nutrition Center Van Repair	1,000	1,000	1,000	1,000
Nutrition Center Gas	5,150	5,150	5,150	5,150
Porta Toilets	1,800	1,800	1,800	1,800
Recreation	201,990	201,990	201,990	208,403
Recreation - Silver Comet Trail	45,200	45,200	45,200	45,200
Regional Development Center Dues	28,200	28,200	28,200	28,200
Total	**910,742**	**910,742**	**910,742**	**917,155**

Jail Maintenance Fund
Fund 200

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Superior Court Fines	8,000	8,000	8,000
	Magistrate Court Fines	3,000	3,000	3,000
	Probate Court Fines	15,000	15,000	15,000
	Juvenile Court Fines	200	200	200
	Interest Revenue	50	50	50
	Total Fines Revenues	**26,250**	**26,250**	**26,250**
Expenses				
	Jail Operations	26,000	26,000	26,000
	Contingency	250	250	250
	Total Expenses	**26,250**	**26,250**	**26,250**

Juvenile Probation Fund
Fund 201

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Juvenile Court Fines	100	100	100
	Interest Revenue	10	10	10
	Total Fines Revenues	**110**	**110**	**110**
Expenses				
	Professional Services	50	50	50
	Technical Services	50	50	50
	Contingency	10	10	10
	Total Expenses	**110**	**110**	**110**

Drug Abuse Treatment Fund
Fund 202

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Superior Court Fines	15,000	15,000	15,000
	Magistrate Court Fines	100	100	100
	Probate Court Fines	100	100	100
	Probation Fines	100	100	100
	Intergovernmental Fines	7,200	7,200	7,200
	Interest Revenue	20	20	20
	Total Fines Revenues	**22,520**	**22,520**	**22,520**
Expenses				
	Mental Health Court	7,500	7,500	7,500
	Family Treatment Court	7,500	7,500	7,500
	Adult Drug Court	7,500	7,500	7,500
	Contingency	20	20	20
	Total Expenses	**22,520**	**22,520**	**22,520**

Victim Assistance Fund
Fund 204

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Victim Witness Funds	24,000	24,000	24,000
	Total Fines Revenues	**24,000**	**24,000**	**24,000**
Expenses				
	CASA	6,000	6,000	6,000
	Our House	6,000	6,000	6,000
	District Attorney Fund	6,000	6,000	6,000
	Sexual Assault Center	6,000	6,000	6,000
	Total Expenses	**24,000**	**24,000**	**24,000**

Emergency Telephone System Fund
Fund 215

		2025 Adopted	2025 Amended	2026 Adopted
Revenues				
	Non-Prepaid Wireless	550,000	550,000	550,000
	Prepaid Wireless	250,000	250,000	250,000
	Miscellaneous Fees	3,106	3,106	1,000
	Transfer in General Fund	1,243,994	1,243,994	1,314,258
	Total Fines Revenues	**2,047,100**	**2,047,100**	**2,115,258**

E-911

Department # 215-3800-12

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	921,362	921,362	941,610	947,678
Supplemental Pay	12,074	12,074	12,704	12,195
Holiday Pay	28,609	28,609	28,609	28,895
Salary Part Time	3,500	3,500	3,500	3,535
Salary Overtime	78,400	78,400	78,400	79,184
Group Insurance	362,691	362,691	349,122	353,300
Social Security Taxes	64,725	64,725	65,841	66,432
Medicare	15,137	15,137	15,398	15,537
Retirement (DB Plan)	72,831	72,831	57,851	58,061
401(a) Retirement Match (DB & DC)	-	-	2,115	2,200
4% - 401(a) Base Emp. Contribution	-	-	21,824	22,800
Workman's Compensation	5,067	5,067	5,067	5,067
Miscellaneous Employee Benefits	300	300	300	300
Professional Services	1,200	1,200	1,200	1,200
Technical Services	960	960	1,000	1,000
Repairs and Maintenance	2,000	2,000	2,000	2,000
Tower/Siren Maintenance	5,000	5,000	5,000	5,000
Wireless Recovery Charges	5,000	5,000	5,000	5,000
Auto Repairs	1,000	1,000	1,000	1,000
Auto Insurance	2,320	2,320	2,320	2,320
Telephones	60,000	60,000	60,000	60,000
Cellular Phones	1,400	1,400	1,400	1,400
Internet Service	2,300	2,300	2,300	2,300
Postage	50	50	50	50
Printing and Binding	200	200	-	-
Travel	5,000	5,000	5,000	5,000
Dues and Fees	500	500	100	100
Education and Training	3,000	3,000	3,800	3,800
Maintenance Agreements	428,653	428,653	414,504	414,504
General Supplies	4,500	4,500	4,500	4,500
Auto Repair Supplies	1,000	1,000	1,000	1,000
Gasoline/Diesel Fuel	1,200	1,200	1,200	1,200
Books and Periodicals	200	200	200	200
Small Equipment	500	500	500	500

E-911

Department # 215-3800-12

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Uniforms	1,000	1,000	1,000	1,000
Other Expenses	3,000	3,000	3,000	3,000
Computers	4,000	4,000	4,000	4,000
Furniture & Fixtures	-	-	-	-
Other Equipment	-	-	-	-
Total Expenses	**2,098,679**	**2,098,679**	**2,102,415**	**2,115,258**

County Police State Confiscated Fund
Fund 210

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Confiscations	100	100	100
	Fund Balance	100	100	100
	Total Revenues	**200**	**200**	**200**
Expenses				
	County Police Expenses	200	200	200
	Total Expenses	**200**	**200**	**200**

County Police Federal Confiscated Fund
Fund 211

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Fund Balance	1,000	1,000	1,000
	Total Revenues	**1,000**	**1,000**	**1,000**
Expenses				
	Expenses	1,000	1,000	1,000
	Total Expenses	**1,000**	**1,000**	**1,000**

Sheriff State Confiscated Fund
Fund 209

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Confiscations	100	100	100
	Fund Balance Prior	-	-	-
	Total Revenues	**100**	**100**	**100**
Expenses				
	Sheriff Expenses	100	100	100
	Total Expenses	**100**	**100**	**100**

Sheriff Federal Confiscated Fund
Fund 292

		FY 2025 Adopted	FY 2026 Proposed	FY2026 Adopted
Revenues				
	Confiscations	100	100	100
	Fund Balance Prior	-	-	-
	Total Revenues	**100**	**100**	**100**
Expenses				
	Sheriff Expenses	100	100	100
	Total Expenses	**100**	**100**	**100**

Sheriff Other Programs
Fund 294

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Fund Balance Prior	26,000	15,000	15,000
	Total Revenues	**26,000**	**15,000**	**15,000**
Expenses				
	Sheriff Expenses	26,000	15,000	15,000
	Total Expenses	**26,000**	**15,000**	**15,000**

Clerks Authority Fund
Fund 206

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Clerks Authority	29,000	30,000	30,000
	Total Revenues	**29,000**	**30,000**	**30,000**
Expenses				
	Expenses	29,000	30,000	30,000
	Total Expenses	**29,000**	**30,000**	**30,000**

Law Library Fund
Fund 205

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Fines and Forfeitures	13,800	13800	13800
	Investment Earnings	25	25	25
	Total Revenues	**13,825**	**13,825**	**13,825**
Expenses				
	Judicial Expense	13,825	13825	13,825
	Total Expenses	**13,825**	**13,825**	**13,825**

Opioid Settlement Fund
Fund 213

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues			
Annual Revenues	85,000	50,000	50,000
Opioid Fund Balance		137,054	137,054
Total Revenues	**85,000**	**187,054**	**187,054**
Expenses			
Expenses	85,000	-	-
Salary Regular Employees	-	58,829	58,829
Salary Overtime	-	2,020	2,020
Group Insurance	-	22,900	22,900
Social Security Taxes	-	3,773	3,773
Medicare	-	882	882
Retirement (DB Plan)	-	-	-
401(a) Retirement Match (DB & DC)	-	2,000	2,000
4% - 401(a) Base Emp. Contribution	-	2,650	2,650
Workman's Compensation	-	1,500	1,500
Re-entry Program	-	7,500	7,500
Technology Equipment	-	6,000	6,000
Accountability Courts Match		79,000	79,000
Total Expenses	**85,000**	**187,054**	**187,054**

Hotel Motel Fund
Fund 275

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Revenues	1,500	1,500	1,500
	Total Revenues	**1,500**	**1,500**	**1,500**
Expenses				
	Tourism	1,500	1,500	1,500
	Total Expenses	**1,500**	**1,500**	**1,500**

District Attorney Fund
Fund 296

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Fines and Forfeitures	30,000	30,000	30,000
	Total Revenues	**30,000**	**30,000**	**30,000**
Expenses				
	Judicial Expenditures	30,000	30,000	30,000
	Total Expenses	**30,000**	**30,000**	**30,000**

ARPA Judicial Grant Fund
Fund 231

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues			
Accountability Courts Grant	-	250,741	250,741
State of GA ARPA Judicial Grant	392,294	209,821	209,821
Total Revenues	**392,294**	**460,562**	**460,562**
Expenses			
Clerk of Court - 6 Months			
Personnel Service	83,150	76,803	76,803
Maintenance & Operations	18,546	9,000	9,000
District Attorney - 6 Months			
Personnel Service	161,925	56,326	56,326
Maintenance & Operations	8,000	4,000	4,000
Superior Court - 6 months			
Personnel Service	56,596	41,104	41,104
Maintenance & Operations	35,995	16,000	16,000
Sheriff Department - 6 Months			
Personnel Service	26,415	5,588	5,588
Maintenance & Operations	1,667	1,000	1,000
Accountibility Courts	-	250,741	250,741
Total Expenses	**392,294**	**460,562**	**460,562**

Fire Fund
Fund 291

		FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Revenues				
	Prior Year Reserves	50,000	50,000	50,000
	Total Revenues	**50,000**	**50,000**	**50,000**
Expenses				
	Fire Equipment	50,000	50,000	50,000
	Total Expenses	**50,000**	**50,000**	**50,000**

Solid Waste Fund
Fund 540

Fiscal Year 2026 Adopted Budget

		FY 2025 Adopted	FY 2026 Adopted
Revenues			
	Rents and Royalties	1,600,000	1,600,000
	Recycling Fee	26,000	26,000
	Rental Income Transfer Station	60,000	60,000
	Other Landfill Income	10,000	10,000
	Donated Revenue	10,000	10,000
	Landfill Prior Year Reserves	5,987,724	4,927,851
	Interest Earned	35,000	35,000
	Total Revenues	**7,728,724**	**6,668,851**
Expenses			
	Professional Services	50,000	50,000
	Technical Service	10,000	10,000
	Other Expenses	100,000	100,000
	Transfer Out General Fund	4,255,556	4,459,117
	Transfer Out Transfer Station Fund	60,000	60,000
	Transfer Out Airport Project	1,500,000	350,000
	Old Landfill Site Maintenance	955,000	850,000
	Convenience Center Operations	798,168	789,734
	Total Landfill Expenses	**7,728,724**	**6,668,851**

Solid Waste Collection

Department # 540-4520-71

Account Titles	2025 Adopted Budget	2025 Amended Budget	2026 Requested Budget	2026 Adopted Budget
Salary Regular Employees	105,588	105,588	105,584	106,640
Salary Part Time	204,000	204,000	204,000	206,040
Salary Overtime	1,000	1,000	1,000	1,010
Group Insurance	22,823	22,823	38,300	38,300
Social Security Taxes	19,556	19,556	19,256	19,449
Medicare	4,504	4,504	4,503	4,549
Retirement	7,461	7,461	15,968	15,968
401(a) Retirement Match (DB & DC)	0	0	1,300	1,300
Workman's Compensation	23,288	23,288	23,288	23,288
Miscellaneous Employee Benefits	100	100	100	100
Technical Service	5,000	5,000	5,000	5,000
Disposal Services	320,000	320,000	320,000	320,000
Repairs and Maintenance	1,000	1,000	1,000	1,000
Auto Repairs	5,000	5,000	5,000	5,000
Land Rental Fees	4,000	4,000	4,000	4,000
Auto Insurance	5,297	5,297	6,095	6,095
Cellular Phones	410	410	410	410
General Supplies	1,300	1,300	1,300	1,300
Auto Repair Supplies	10,000	10,000	10,000	10,000
Roadway Materials	2,000	2,000	2,000	2,000
Gasoline/Diesel Fuel	16,000	16,000	16,000	16,000
Small Equipment	285	285	285	285
Uniforms	2,000	2,000	2,000	2,000
Utilities	10,100	10,100	10,100	0
Total Expenses	**770,712**	**770,712**	**796,490**	**789,734**