POLK COUNTY
GEORGIA

ADOPTED FY 2027
OPERATING BUDGETS

Ver. 6-22-2026

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General Fund Fiscal Year 2027
Adopted County Revenues

Account Title	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Taxes			
Real Property Taxes	9,602,344	10,900,000	12,700,000
Real Property Taxes - Prior	267,500	250,000	250,000
Public Utility	542,887	650,000	790,000
Timber Revenues	9,931	4,000	4,000
Personal Property Taxes	950,556	1,000,000	1,175,000
Personal Property Taxes-Prior	19,300	10,000	15,000
Motor Vehicle	117,072	100,500	110,500
Motor Vehicle TAVT	2,336,500	2,221,000	2,221,000
Mobile Home Taxes	34,465	50,000	48,000
Intangible Taxes	198,300	160,000	170,000
Railroad Equipment Taxes	41,900	35,000	35,000
NOD Taxes	122,800	150,000	100,000
Real Estate - Intangible	82,400	70,000	70,000
Franchise Fees	189,300	180,000	160,000
Local Option Sales Tax	4,294,500	4,200,000	4,300,000
Malt Beverage Taxes	126,800	120,000	120,000
Insurance Premium Taxes	2,406,500	2,200,000	2,500,000
Financial Institution Taxes	46,000	46,000	40,000
Penalties and Interest Taxes	193,200	170,000	180,000
Other Taxes	21,100	5,250	500
Taxes Total	**21,603,355**	**22,521,750**	**24,989,000**
License and Permits			
Malt Beverage License	19,400	18,000	20,000
Occupational Tax	28,600	26,000	27,000
Zoning and Land Use Fees	17,000	11,000	11,500
Special Building Permits	11,800	5,500	7,000
Building Inspection Permits	142,300	130,000	130,000
Plumbing Inspection Permits	12,300	8,000	9,000
Electrical Inspection Permits	55,000	45,000	45,000

General Fund Fiscal Year 2027
Adopted County Revenues

Account Title	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Heating and Air Permits	15,900	13,000	13,000
Mobile Home Permits	12,200	12,000	12,000
Site Inspection Permits	-	100	100
Pawn Shop License	250	250	250
Late Tag Penalty	15,400	12,500	12,500
Other License and Permits	2,250	850	850
License and Permits Total	**332,400**	**282,200**	**288,200**
Intergovernmental Revenues			
Federal/State Grants	926,600	100,000	100,000
Accountability Grants	-	-	-
EMA Performance Grant	24,843	12,443	12,443
Miscellaneous Grants	1,000	-	-
State of Georgia DOT Grants	-	-	-
Reimbursement Other Governments	46,100	161,041	100,000
Intergovernmental Sheriff	10,000	-	-
Intergovernmental Revenues Total	**1,008,543**	**273,484**	**212,443**
Charge for Services			
Probation Fees	37,600	36,000	35,000
Motor Vehicle Tag Fee	6,900	5,500	6,000
Election Qualifying Fees	-	500	-
Fingerprint Fees	11,600	10,000	10,000
Commissions on Tax Collections	772,100	600,000	700,000
Special Police Services	4,100	2,000	2,000
Accident Reports	1,500	1,000	1,000
Prisoner Housing Fees	246,300	150,000	175,000
Other Fees Tax Commissioner	-	20,000	20,000
Animal Control Fees	2,300	1,500	1,800

General Fund Fiscal Year 2027
Adopted County Revenues

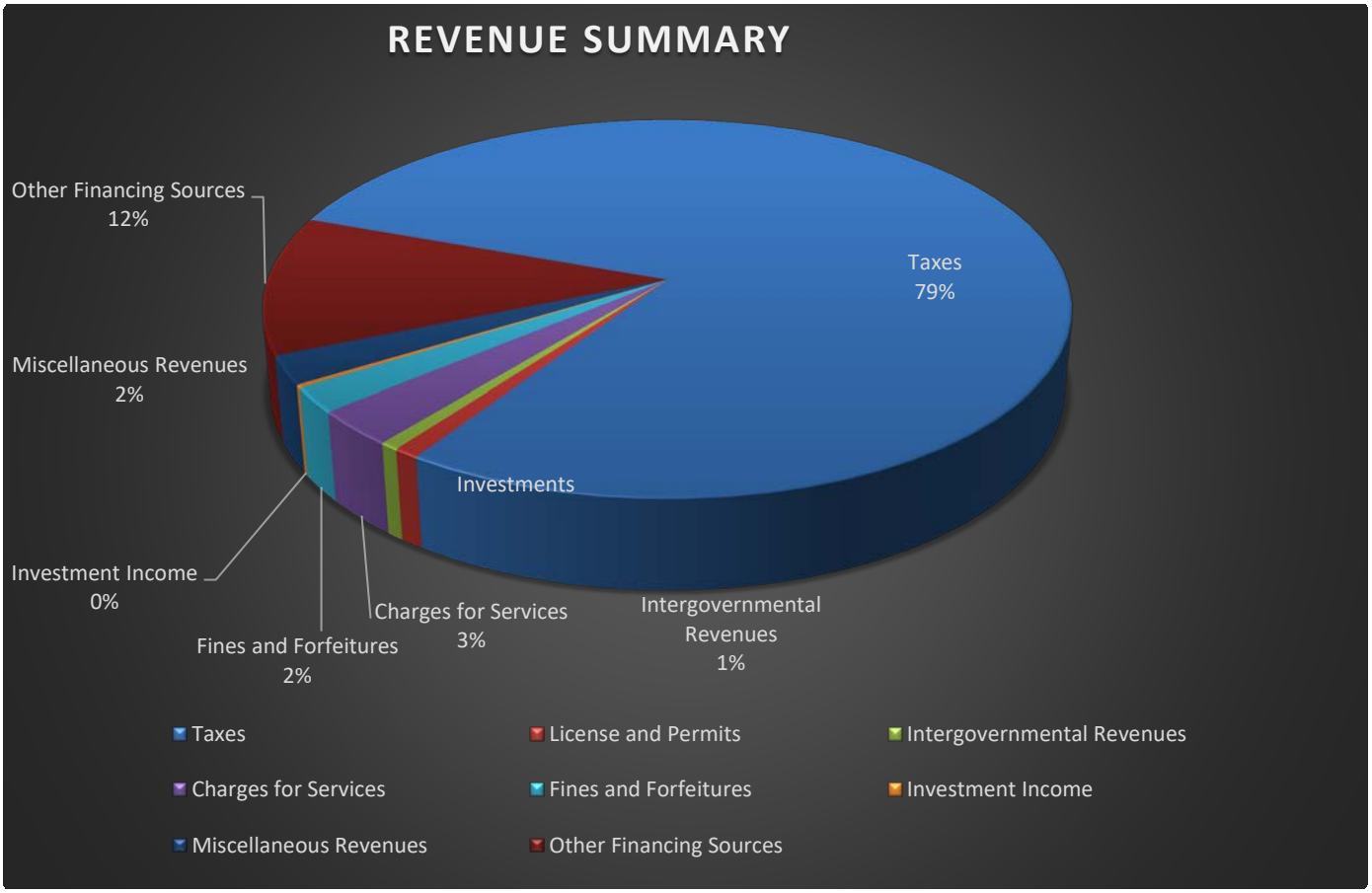
Account Title	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Administration Fees	2,700	1,700	1,800
Other Fees	49,950	6,200	11,000
Charges for Services Total	**1,135,050**	**834,400**	**963,600**
Fines and Forfeitures			
Superior Court Fines	373,700	315,000	315,000
Magistrate Court Fines	166,800	150,000	150,000
Probate Court Fines	230,000	210,000	210,000
Juvenile Court Fines	3,100	2,000	1,000
Other Fines	200	100	100
Fine and Forfeitures Total	**773,800**	**677,100**	**676,100**
Investment Revenues			
Interest Revenue	136,800	75,000	80,000
Investment Revenues Total	**136,800**	**75,000**	**80,000**
Contracts and Donations			
Donations	36,900	-	-
Contracts and Donations Total	**36,900**	**-**	**-**
Miscellaneous Revenues			
Airport Revenue	123,900	45,000	191,244
Inmate Telephone Commissions	108,300	100,000	100,000
Insurance & Property Reimbursements	97,700	25,000	25,000
Miscellaneous Revenues	10,127	627	600

General Fund Fiscal Year 2027
Adopted County Revenues

Account Title	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Building Rental	307,700	240,000	240,000
Culvert and Material Sales	49,400	40,000	40,000
Miscellaneous Sales	100	100	100
Airport Fuel Sales	138,700	60,000	170,000
Miscellaneous Reimbursement	32,600	5,000	5,000
Miscellaneous Revenues Total	**868,527**	**515,727**	**771,944**
Other Financing Sources			
Landfill Transfer In - GF Operations	2,338,456	4,075,512	3,535,093
Landfill Transfer In - Transfer Station	60,000	60,000	60,000
Landfill Transfer In - Airport Project	-	350,000	150,000
Fund Balance Prior Transfer In	1,229,248	1,762,466	-
Sale of Assets	57,300	20,000	30,000
Other Financing Sources Total	**3,685,004**	**6,267,978**	**3,775,093**
Total General Fund Revenues	**29,580,379**	**31,447,639**	**31,756,380**

Summary of Revenues By Function
General Fund

Account Classifications	FY 2026 Amended Budget	FY 2027 Adopted Budget	% Change
Taxes	22,521,750	24,989,000	10.95%
License and Permits	282,200	288,200	2.13%
Intergovernmental Revenues	273,484	212,443	-22.32%
Charges for Services	834,400	963,600	15.48%
Fines and Forfeitures	677,100	676,100	-0.15%
Investment Income	75,000	80,000	6.67%
Miscellaneous Revenues	515,727	771,944	49.68%
Other Financing Sources	6,267,978	3,775,093	-39.77%
Total Revenues	**31,447,639**	**31,756,380**	**0.98%**



General Fund Fiscal Year 2027
Summary of Expenses By Department

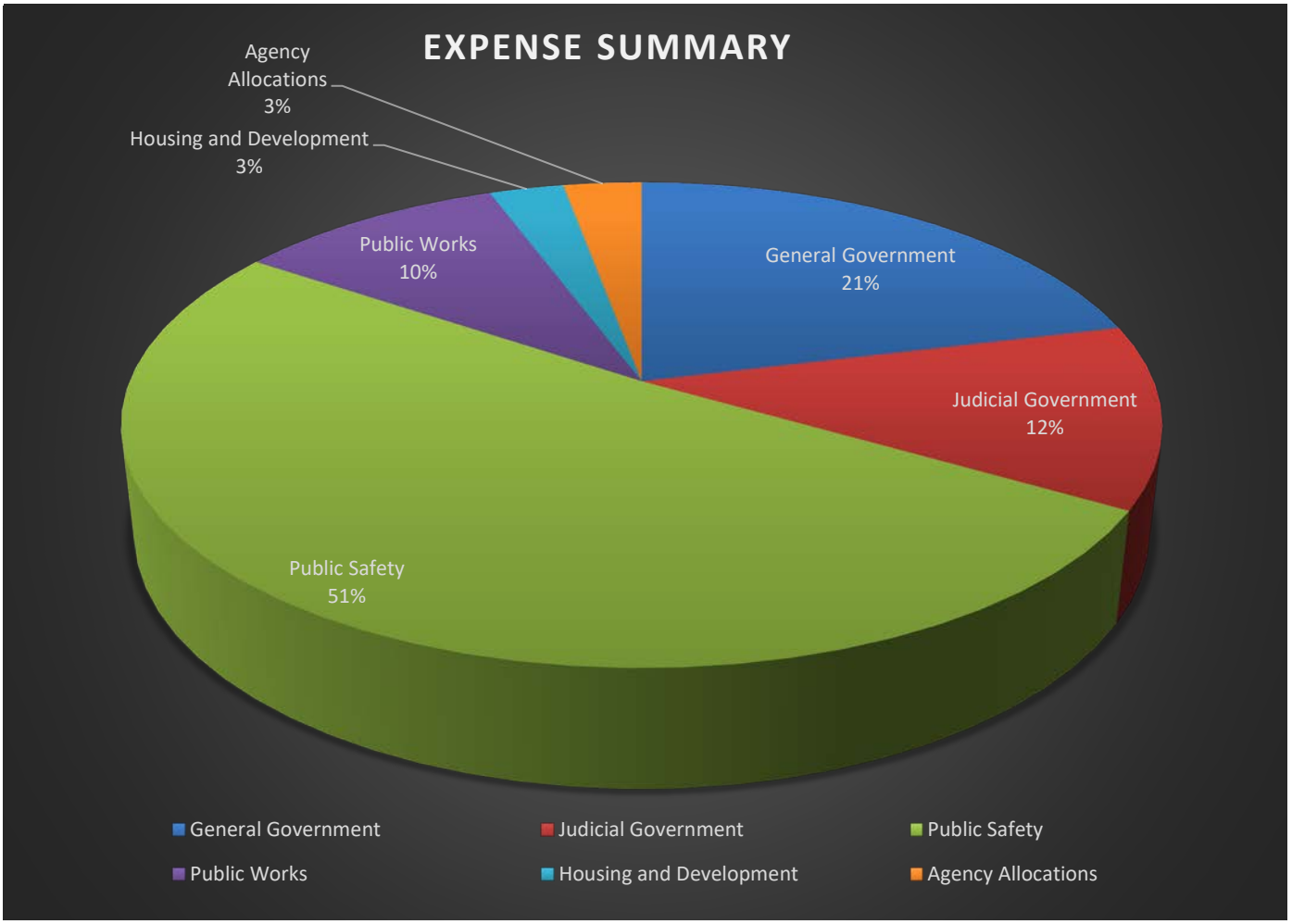
Department	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Administration	2,182,510	3,042,688	2,883,069
Elections and Registrar	267,398	284,439	302,975
Information Technology	235,621	287,290	293,961
Tax Commissioner	709,634	795,983	771,479
Tax Assessors	824,816	958,232	1,076,561
County Building	956,620	965,020	949,200
County Building Maintenance	353,051	420,663	453,325
Total General Government	**5,529,650**	**6,754,315**	**6,730,570**
Clerk of Superior Court	836,666	943,941	932,238
District Attorney	411,355	477,953	498,556
Juvenile Court	176,775	185,690	167,550
Juvenile Court - Judge	407,489	519,009	525,860
Public Defender	346,993	391,285	393,694
Superior Court-Judge Murphy	62,565	121,135	109,990
Superior Court-Judge Roper	66,146	86,605	82,030
Probate Court	456,786	494,968	517,999
Magistrate Court	563,220	640,873	636,851
Total Judicial Government	**3,327,995**	**3,861,459**	**3,864,768**
Sheriff	6,700,841	6,921,717	7,215,170
Sheriff Building	407,601	407,350	386,608
County Police	3,717,431	4,148,977	4,260,499
Prisoner Medical Services	751,181	754,749	776,200
Animal Control	419,886	487,973	505,441
County Probation	172,687	190,148	210,513
Fire Department	1,130,028	1,245,611	1,270,740
Emergency Management Agency	277,397	229,499	236,832

General Fund Fiscal Year 2027
Summary of Expenses By Department

Department	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Coroner	56,181	97,931	106,835
E-911 - supplement	1,152,973	1,315,058	1,250,902
Total Public Safety	**14,786,206**	**15,799,013**	**16,219,740**
Public Works Department	3,081,570	3,149,470	3,149,772
Total Public Works	**3,081,570**	**3,149,470**	**3,149,772**
Permits and Inspections	184,467	223,818	229,314
Planning and Zoning	105,635	121,610	137,633
Extension Service	60,178	68,510	68,160
Airport Operations	1,578,536	552,289	437,303
Total Housing and Development	**1,928,816**	**966,227**	**872,410**
Agency Allocations	**926,142**	**917,155**	**919,120**
General Fund Totals	**29,580,379**	**31,447,639**	**31,756,380**

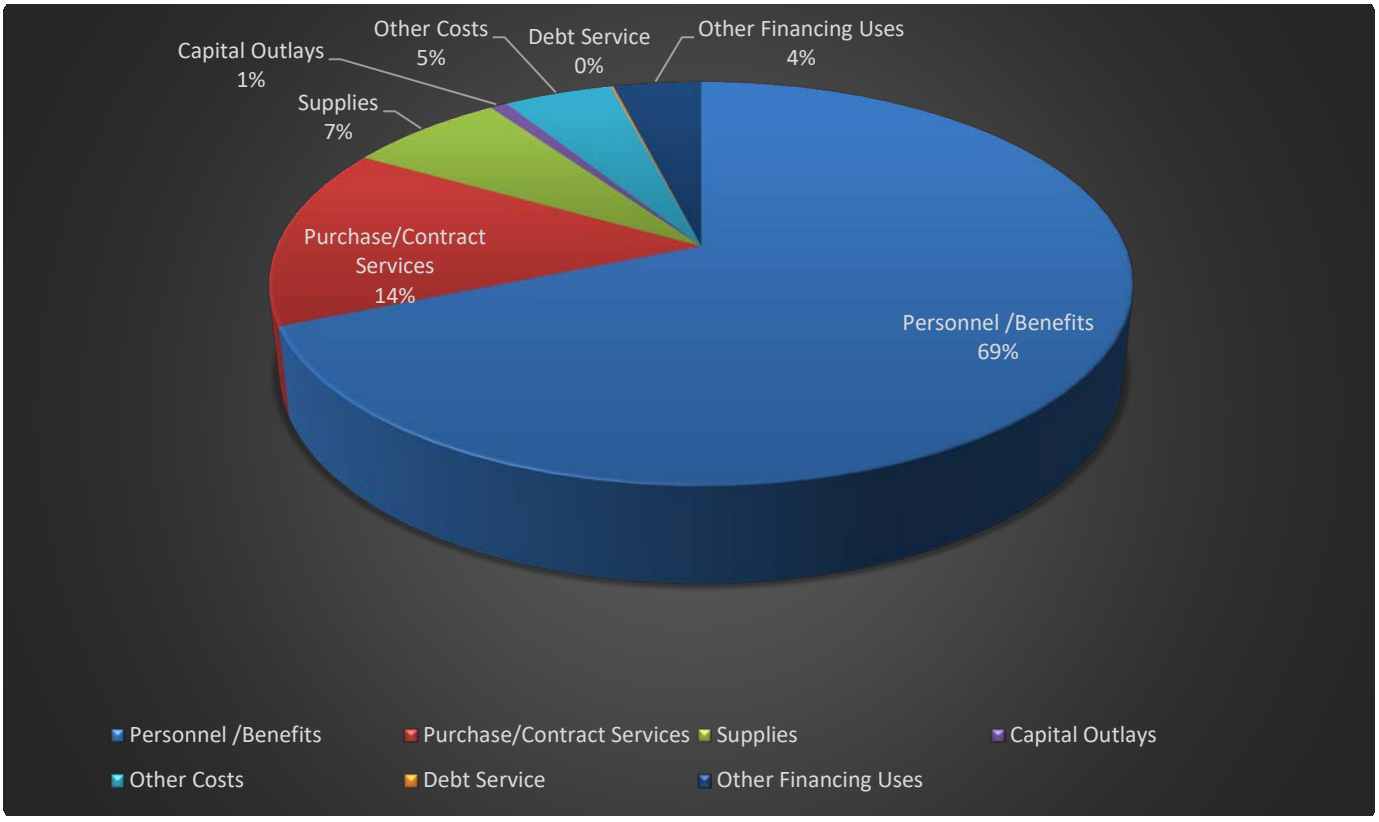
General Fund Fiscal Year 2027
Summary of Expenditures By Function

Account Classifications	FY 2026 Amended Budget	FY 2027 Adopted Budget	% Change
General Government	6,754,315	6,730,570	-0.35%
Judicial Government	3,861,459	3,864,768	0.09%
Public Safety	15,799,013	16,219,740	2.66%
Public Works	3,149,470	3,149,772	0.01%
Housing and Development	966,227	872,410	-9.71%
Agency Allocations	917,155	919,120	0.21%
Total Expenditures	**31,447,639**	**31,756,380**	**0.98%**



General Fund Fiscal Year 2027
Expenditures By Category

Account Classifications	FY 2026 Amended Budget	FY 2027 Adopted Budget	% Change
Personnel /Benefits	21,056,702	21,832,885	3.69%
Purchase/Contract Services	4,686,786	4,612,023	-1.60%
Supplies	2,118,436	2,233,400	5.43%
Capital Outlays	466,900	244,000	-47.74%
Other Costs	1,767,103	1,546,970	-12.46%
Debt Service	36,654	36,200	-1.24%
Other Financing Uses	1,315,058	1,250,902	-4.88%
Total Expenditures	**31,447,639**	**31,756,380**	**0.98%**



General Fund Fiscal Year 2027
Position Summary

Department	FY 2024	FY 2025	FY 2026	FY 2027
County Administration	9	9	10	10
Elections/Registrar	2	2	2	2
Information Technology	2	2	2	2
Tax Commissioner	8	8	8	8
Tax Assessors	11	11	11	11
Superior Court of Clerk	10	10	10	10
District Attorney	6	6	6	6
Juvenile Court	3	3	3	3
Juvenile Court Judge	0	2	2	2
Accountability Court	4	4	3	3
Probate Court	5	5	5	5
Magistrate Court	4	4	4	4
Public Defender	1	1	1	1
Sheriff Department	78	78	77	77
Sheriff Department - Maintenance	2	3	3	3
Sheriff Department - Offender Serv.	1	1	1	1
County Police	42	43	43	43
Animal Control	6	6	6	6
County Probation	2	2	2	2
Fire Department	1	3	3	3
Emergency Management Agency	2	2	2	2
Public Works	41	41	41	41
Solid Waste Collections	2	2	2	2
Permits and Inspections	2	2	2	2
County Buildings - Maintenance	2	2	2	2
Planning and Zoning	2	1	1	1
Airport Operations	1	1	1	1
E-911	19	20	20	20
Total Full Time Employees	268	274	273	273

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
Juvenile Judge 2 positions cost share with Haralson County

Administration

Department # 1500-10

Account Descriptions	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	758,976	804,631	825,200
Salary Part Time	24,600	25,250	27,000
Salary Board	75,600	91,045	89,000
Group Insurance	172,400	330,900	354,607
Group Insurance Retiree	300,000	300,000	333,000
Social Security Taxes	50,388	56,977	58,590
Medicare	11,812	13,327	13,740
Retirement (DB Plan)	82,800	127,923	85,662
401(a) Retirement Match (DB & DC)	7,700	17,200	18,000
4% - 401(a) Base Emp. Contribution	-	16,250	17,000
Workman's Compensation	2,849	4,249	4,570
Miscellaneous Employee Benefits	58,500	50,000	60,000
Professional Services	237,100	120,000	150,000
Professional Services - Legal	9,900	25,000	25,000
Indigent Care	8,500	6,000	5,000
Technical Services	108,100	120,000	110,000
Repairs and Maintenance	1,400	4,700	4,000
Software Maintenance	97,035	63,000	65,000
Auto Repairs	300	1,200	1,200
General Insurance	58,700	65,000	65,000
Auto Insurance	2,915	2,015	5,000
Cellular Phones	5,800	6,000	6,000
Cellular Air Cards	-	1,000	1,000
Postage	3,700	3,200	3,200
Advertising	800	10,000	7,000
Printing and Binding	2,300	12,000	9,000
Travel	18,600	30,000	30,000
Dues and Fees	14,500	15,000	15,000
Bank Fees	1,100	3,000	2,000
Sales Tax Paid	75	1,275	1,200
Education and Training	4,400	18,000	18,000
Contract Labor	3,200	3,000	3,000
Maintenance Agreements	17,685	23,062	20,000

Administration

Department # 1500-10

Account Descriptions	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
General Supplies	8,900	14,000	14,000
Auto Repair Supplies	-	2,000	1,500
Gasoline/Diesel Fuel	200	1,000	600
Food	5,000	1,000	1,000
Books and Periodicals	-	1,000	1,000
Small Equipment	1,400	1,000	1,000
Other Expenses	19,284	7,484	7,000
Capital Contingency	-	20,000	20,000
Contingency	5,991	150,000	150,000
Contingency Projects	-	25,000	25,000
Insurance Contingency	-	100,000	100,000
Fuel Contingency	-	100,000	80,000
Judicial Contingency	-	250,000	50,000
Total Expenses	**2,182,510**	**3,042,688**	**2,883,069**

Elections and Registrar

Department # 1400-13

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	114,796	117,152	123,700
Salary Temporary	39,800	15,150	15,600
Salary Temporary Elections	27,180	38,380	38,000
Salary Board of Elections	5,900	3,500	7,300
Salary Overtime	4,700	4,040	4,150
Group Insurance	19,300	45,000	61,800
Social Security Taxes	11,619	11,050	11,730
Medicare	2,796	2,584	2,770
Retirement (DB Plan)	4,774	-	-
401(a) Retirement Match (DB & DC)	2,200	2,200	2,300
4% - 401(a) Base Emp. Contribution	-	4,700	4,900
Workman's Compensation	683	683	525
Professional Services	800	500	500
Repairs and Maintenance	-	1,000	500
Cellular Phones	600	1,000	1,000
Postage	1,900	2,400	1,800
Advertising	1,300	2,000	1,500
Printing and Binding	2,000	500	500
Travel	-	2,000	3,000
Dues and Fees	250	200	600
Education and Training	1,400	1,800	1,800
Maintenance Agreements	1,500	2,100	2,000
General Supplies	400	2,500	2,000
Election Expense	19,400	15,000	15,000
Election Expense - Cities	4,100	9,000	-
Total Expenses	**267,398**	**284,439**	**302,975**

Information Technology

Department # 1535-15

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	117,181	136,747	142,400
Group Insurance	15,007	23,800	26,600
Social Security Taxes	6,964	8,478	8,840
Medicare	1,709	1,983	2,070
Retirement (DB Plan)	12,318	12,752	16,111
401(a) Retirement Match (DB & DC	-	1,600	1,600
4% - 401(a) Base Emp. Contribution	-	2,100	2,150
Workman's Compensation	495	795	390
Technical Services	53,300	55,000	50,000
Repairs and Maintenance	-	500	500
Software Maintenance	13,282	20,000	22,000
Auto Repairs	-	1,000	1,000
Auto Insurance	3,385	2,985	3,000
Cellular Phones	500	1,000	1,000
Postage	-	100	100
Travel	-	1,000	600
Dues and Fees	-	100	100
Education and Training	2,500	1,500	2,400
Maintenance Agreements	3,200	5,000	4,500
General Supplies	3,300	3,500	3,500
Auto Repair Supplies	300	1,000	1,000
Water & Sewer	230		
Gasoline	950	1,350	1,100
Small Equipment	-	1,000	1,000
Computer	1,000	4,000	2,000
Total Expenses	**235,621**	**287,290**	**293,961**

Tax Commissioner

Department # 1545-50

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	412,943	415,682	419,900
Group Insurance	129,756	185,100	171,900
Social Security Taxes	23,706	25,772	26,040
Medicare	5,572	6,027	6,090
Retirement (DB Plan)	26,646	55,986	40,019
401(a) Retirement Match (DB & DC)	7,895	7,300	7,900
4% - 401(a) Base Emp. Contribution	-	2,900	4,450
Workman's Compensation	1,366	2,466	1,130
Professional Services	75	500	500
Professional Services - Legal	-	500	500
Technical Services	40,900	40,000	40,000
Repairs and Maintenance	-	300	300
Software Maintenance	33,400	25,500	25,000
Cellular Phones	-	1,200	1,200
Postage	5,500	5,000	5,000
Advertising	7,200	6,500	6,500
Printing and Binding	493	2,100	1,800
Travel	3,919	2,000	3,000
Dues and Fees	1,185	1,600	1,600
Education and Training	1,433	1,500	1,500
Maintenance Agreements	300	500	500
General Supplies	6,245	5,000	5,000
Books and Periodicals	-	150	150
Office Equipment	1,100	2,400	1,500
Total Expenses	**709,634**	**795,983**	**771,479**

Tax Assessors

Department # 1550-51

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	496,758	543,536	591,200
Salary Part-Time	3,700	5,050	5,200
Salary Board of Assessors	-	15,150	7,500
Salary Overtime	-	-	5,000
Group Insurance	110,360	127,200	166,700
Social Security Taxes	28,894	34,952	37,455
Medicare	6,780	8,174	8,850
Retirement (DB Plan)	45,242	32,989	43,376
401(a) Retirement Match (DB & DC)	13,176	4,400	3,850
4% - 401(a) Base Emp. Contribution	-	12,400	12,500
Workman's Compensation	4,281	10,781	8,530
Miscellaneous Employee Benefits	-	100	100
Other Fees	6,600		5,000
Professional Services	22,500	32,000	32,000
Technical Services	28,000	60,000	78,000
Repairs and Maintenance	-	2,000	1,500
Software Maintenance	15,000	12,000	12,000
Auto Repairs	-	2,000	1,500
Auto Insurance	7,700	6,000	7,000
Cellular Phones	1,300	2,100	2,000
Cellular Air Cards	3,050	1,850	2,500
Postage	2,300	2,000	2,000
Advertising	-	750	500
Printing and Binding	-	500	500
Travel	9,300	12,000	15,000
Dues and Fees	960	1,050	1,050
Education and Training	3,060	6,500	8,000
Maintenance Agreement	2,600	4,500	4,000
General Supplies	7,555	8,000	8,000
Auto Repair Supplies	1,300	3,000	2,000
Gasoline/Diesel Fuel	2,400	4,000	3,000
Books and Periodicals	-	750	750
Computers	2,000	-	-

Tax Assessors

Department # 1550-51

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Office Equipment	-	2,500	-
Total Expenses	**824,816**	**958,232**	**1,076,561**

County Buildings

Department # 1565-60

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Technical Services	2,500	4,000	3,000
Repairs & Maintenance	-	-	-
Building Maint. & Repairs	-	25,000	10,000
Building/Land Rental	18,100	15,000	15,000
Equipment Rental	-	200	200
General Insurance	120,900	125,000	125,000
Telephones	124,800	120,000	125,000
Internet	38,100	27,000	27,000
Maintenance Agreements	3,000	1,000	2,000
General Supplies	15,600	15,000	-
Water and Sewer	110,700	120,000	130,000
Natural Gas	97,900	85,000	110,000
Propane Gas	-	25,000	
Electricity	414,800	400,000	400,000
Other Expenses	10,220	2,820	2,000
Total Expenses	**956,620**	**965,020**	**949,200**

County Buildings- Maintenance

Department # 1565-75

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	78,900	80,008	86,800
Salary Overtime	-	1,010	1,040
Group Insurance	23,206	25,100	26,800
Social Security Taxes	4,682	5,023	5,455
Medicare	1,142	1,175	1,225
Retirement (DB Plan)	7,612	6,238	7,882
401(a) Retirement Match (DB & DC)	-	1,200	3,100
4% - 401(a) Base Emp. Contribution	-	1,500	1,750
Workman's Compensation	5,800	1,000	3,750
Cleaning Services	99,600	100,000	100,000
Pest Control	6,200	10,000	10,000
Repairs and Maintenance	500	1,000	1,000
Auto Repairs	-	2,500	2,000
Building Maintenance & Repairs	116,300	175,000	175,000
Auto Insurance	3,809	4,009	7,123
Cellular Phones	500	1,000	1,000
General Supplies	-	-	15,000
Auto Repair Supplies	2,100	2,500	2,000
Gasoline	2,700	2,400	2,400
Total Expenses	**353,051**	**420,663**	**453,325**

Superior Clerk of Court

Department # 2150-30

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	470,859	480,563	472,700
Salary Part Time	11,700	32,320	35,200
Salary Board of Equalization	6,800	5,000	6,900
Salary Overtime	1,300	2,020	2,070
Salary Supplement	3,883	3,883	3,883
Group Insurance	143,300	178,500	173,300
Social Security Taxes	28,867	32,475	32,070
Medicare	6,783	7,595	7,520
Retirement (DB Plan)	32,678	40,382	41,845
401(a) Retirement Match (DB & DC)	13,190	6,750	4,600
4% - 401(a) Base Emp. Contribution	-	11,800	16,500
Workman's Compensation	1,838	2,538	1,400
Professional Services	300	500	500
Professional Services - Legal	8,800	500	500
Technical Services	14,700	18,000	18,000
Repairs and Maintenance	-	900	500
Cellular Phone	150	550	550
Postage	6,600	9,000	8,000
Advertising	500	3,000	2,000
Printing and Binding	6,465	6,465	6,500
Travel	3,800	3,700	3,700
Dues and Fees	1,900	1,000	1,000
Software Fees	28,700	30,000	30,000
Jury Fees	22,900	40,000	38,000
Grand Jury Fees	5,900	9,000	8,000
Jury Expense	-	500	500
Witness Expense	100	2,000	1,500
Education and Training	3,653	2,500	2,500
Board of Equalization Expenses	-	2,500	2,500
Maintenance Agreements	1,600	2,000	2,000
General Supplies	9,400	8,000	8,000
Total Expenses	**836,666**	**943,941**	**932,238**

District Attorney

Department # 2200-31

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	208,791	236,276	250,500
Salary Overtime	11,600	2,525	2,600
District Attorney Supplements	61,844	65,273	66,250
Group Insurance	63,300	89,600	97,200
Social Security Taxes	17,292	18,853	19,647
Medicare	4,091	4,409	4,610
Retirement (DB Plan)	12,426	5,658	7,149
401(a) Retirement Match (DB & DC)	2,441	3,150	1,300
4% - 401(a) Base Emp. Contribution	-	9,950	6,000
Workman's Compensation	1,124	1,124	850
Professional Services	1,246	1,000	1,000
Technical Services	380	2,500	2,500
Repairs and Maintenance	-	500	-
Postage	4,300	5,500	8,000
Advertising	200	1,800	750
Printing and Binding	3,120	4,000	4,000
Travel	-	1,000	2,000
Dues and Fees	2,600	3,000	3,000
Witness Expense	400	1,000	1,000
Education and Training	2,100	5,000	5,000
Evidence Research	-	335	200
Maintenance Agreements	400	500	500
General Supplies	13,700	14,000	14,000
Gasoline/Diesel Fuel	-	-	-
Books and Periodicals	-	1,000	500
Total Expenses	**411,355**	**477,953**	**498,556**

Juvenile Clerk of Court

Department # 2600-32

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	113,379	113,429	117,800
Group Insurance	42,971	48,300	26,600
Social Security Taxes	6,444	7,033	7,310
Medicare	1,501	1,645	1,720
Retirement (DB Plan)	5,427	-	-
401(a) Retirement Match (DB & DC)	-	1,000	1,200
4% - 401(a) Base Emp. Contribution	-	4,800	4,700
Workman's Compensation	453	1,053	320
Professional Services	600	200	200
Repairs and Maintenance	-	300	200
Postage	300	600	500
Printing and Binding	300	300	300
Travel	900	2,500	2,200
Dues and Fees	300	500	500
Witness Expense	-	100	100
Education and Training	400	500	500
Maintenance Agreements	400	730	700
General Supplies	2,300	2,500	2,500
Books and Periodicals	100	200	200
Office Equipment	1,000	-	-
Total Expenses	**176,775**	**185,690**	**167,550**

Juvenile Court Judge

Department # 2600-37

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	116,500	140,981	146,100
Associate Judge Salary/Salary Temp	-	90,000	90,000
Salaries Overtime	500	-	500
Judges Supplement	19,563	25,163	24,440
Contract Attorney	30,800	15,000	15,000
Group Insurance	4,300	33,100	35,200
Social Security Taxes	9,490	8,741	16,210
Medicare	2,282	2,044	3,780
Retirement	4,900	-	-
401(a) Retirement Match (DB & DC)	-	-	-
4% - 401(a) Base Emp. Contribution	-	6,700	5,700
Workers Compensation	20	-	730
Professional Services	9,500	500	500
Contract Attorney	4,800	5,000	5,000
Indigent Defense	170,700	150,000	150,000
Technical Services	4,800	20,500	22,000
Cellular Phone	-	450	450
Postage	100	100	100
Travel	2,700	4,000	4,000
Dues and Fees	1,400	1,350	1,350
Education and Training	-	3,000	2,000
Contract Labor	-	-	-
Maintenance Agreements	500	1,000	1,000
Internet Services - Other	800	10,000	-
General Supplies	1,100	1,000	1,500
Other Expenses	1,080	380	300
Furniture & Fixtures	-	-	-
Payment to Others	21,654	-	-
Total Expenses	**407,489**	**519,009**	**525,860**

Public Defender

Department # 2800-33

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	34,164	34,268	35,900
Salary Temporary	-	20,200	20,800
Contract Attorney	-	10,000	10,000
Group Insurance	5,677	12,100	13,300
Social Security Taxes	2,002	3,377	4,139
Medicare	472	790	1,115
Retirement (DB Plan)	1,428	-	-
401(a) Retirement Match (DB & DC)	-	1,400	-
4% - 401(a) Base Emp. Contribution	-	-	1,450
Workman's Compensation	150	50	190
Technical Services	1,600	2,000	2,000
Repairs and Maintenance	-	1,000	500
Postage	600	1,500	1,000
Printing and Binding	400	500	500
Travel	-	500	500
Dues and Fees	600	1,800	1,500
Education and Training	700	1,000	1,000
Maintenance Agreements	400	300	300
General Supplies	3,800	3,500	3,500
Books and Periodicals	-	1,000	500
Small Equipment	-	1,000	500
Payment to Others	295,000	295,000	295,000
Total Expenses	**346,993**	**391,285**	**393,694**

Superior Court - Judge Murphy

Department # 2180-34

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	11,043	28,013	28,000
Salary Temp. Employees (Intern)	2,000	2,400	2,460
Judges Supplement	27,958	28,238	12,020
Judges Assistant Supplement	-	-	7,500
Law Clerk Supplement	750	750	750
Group Insurance	45	12,100	15,000
Social Security Taxes	2,595	3,683	3,115
Medicare	700	861	740
Retirement (DB Plan)	24	-	-
401(a) Retirement Match (DB & DC)	-	2,400	900
4% - 401(a) Base Emp. Contribution	-	3,200	1,200
Workman's Compensation	850	150	155
Technical Services	12,100	30,000	30,000
Repairs and Maintenance	-	200	200
Postage	250	300	300
Printing and Binding	-	150	150
Travel	2,500	4,940	4,500
Dues and Fees	650	1,750	1,000
Education and Training	-	1,000	1,000
General Supplies	1,100	1,000	1,000
Total Expenses	**62,565**	**121,135**	**109,990**

Superior Court - Judge Roper

Department # 2180-39

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	20,443	20,343	20,400
Salary Temp. Employees (Intern)	-	-	2,460
Judges Supplement	27,958	28,238	12,020
Judges Assistant Supplement	-	-	7,500
Law Clerk Supplement	-	750	750
Social Security Taxes	3,095	3,059	2,645
Medicare	700	715	630
Retirement	-	-	-
Workman's Compensation	150	150	125
Technical Services	11,600	30,000	30,000
Repairs and Maintenance	-	300	200
Postage	150	450	450
Printing and Binding	-	-	450
Travel	300	300	2,300
Dues and Fees	-	550	550
Maintenance Agreements	300	300	300
General Supplies	1,250	1,250	1,250
Other Expenses (Zoom)	200	200	-
Total Expenses	**66,146**	**86,605**	**82,030**

Probate Court

Department # 2450-52

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	274,200	281,658	291,500
Salary - Part Time	21,300	15,150	15,600
Salary Supplement-Associate Judge	7,500	18,300	18,300
Salary - Contract Attorneys	15,000	15,000	15,000
Group Insurance	35,191	34,500	38,500
Social Security Taxes	18,846	19,797	21,112
Medicare	4,454	4,630	4,946
Retirement (DB Plan)	25,804	25,122	30,811
401(a) Retirement Match (DB & DC)	-	1,200	4,400
4% - 401(a) Base Emp. Contribution	-	6,600	4,900
Workman's Compensation	991	1,191	930
Miscellaneous Employee Benefits	-	120	100
Professional Services	5,000	800	800
Technical Services	500	3,000	9,300
Postage	1,700	2,100	2,000
Printing and Binding	1,300	1,500	1,500
Travel	11,300	7,000	7,000
Dues and Fees	800	1,000	1,000
Software Fees	4,800	13,000	13,000
Fingerprint Fees	15,800	25,000	20,000
Witness Expense	-	300	300
Education and Training	4,400	7,000	6,000
Maintenance Agreements	500	3,500	3,500
General Supplies	5,500	5,000	5,000
Books and Periodicals	1,900	2,500	2,500
Total Expenses	**456,786**	**494,968**	**517,999**

Magistrate Court

Department # 2400-97

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	342,110	347,701	358,700
Salary Part Time Magistrates	19,384	38,465	39,000
Salary Supplements	7,400	9,600	9,600
Group Insurance	107,837	139,100	107,200
Social Security Taxes	20,890	24,420	25,300
Medicare	4,953	5,711	5,925
Retirement (DB Plan)	32,378	40,054	50,421
401(a) Retirement Match (DB & DC)	3,296	4,150	4,100
Workman's Compensation	1,172	2,072	1,105
Miscellaneous Employee Benefits	-	200	200
Professional Services	800	1,000	1,000
Indigent Defense	-	500	700
Technical Services	-	-	6,700
Repairs and Maintenance	-	300	600
Software Maintenance	4,800	5,000	5,400
Cellular Phones	1,300	2,200	2,200
Internet Subscriptions	-	800	-
Postage	1,700	2,100	2,000
Printing and Binding	500	1,000	1,000
Travel	4,500	5,200	4,500
Dues and Fees	1,000	1,300	1,300
Witness Expense	-	100	100
Education and Training	2,400	2,500	2,500
General Supplies	3,800	3,600	3,600
Books and Periodicals	-	600	500
Capital Lease	3,000	3,200	3,200
Total Expenses	**563,220**	**640,873**	**636,851**

Sheriff

Department # 3300-40

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	3,741,877	3,769,979	3,914,100
Supplemental Pay	16,826	35,982	30,000
Holiday Pay	103,875	89,864	110,000
Salary Part Time Transport	19,300	12,120	15,000
Salary Bailiff and Matrons	-	12,928	18,000
Salary Overtime	137,148	77,212	79,000
Salary Overtime - Elections	4,300	20,200	20,700
Group Insurance	838,936	935,000	1,010,100
Social Security Taxes	234,156	249,134	257,738
Medicare	54,761	58,265	62,270
Retirement (DB Plan)	293,241	290,110	338,112
401(a) Retirement Match (DB & DC)	48,202	48,500	44,000
4% - 401(a) Base Emp. Contribution	-	61,900	66,000
Workman's Compensation	97,243	127,843	129,150
Miscellaneous Employee Benefits	370	470	500
Professional Services	7,300	8,000	8,000
Technical Services	16,835	21,735	21,000
Repairs and Maintenance	13,900	10,000	10,000
Software Maintenance	10,471	25,200	24,000
Auto Repairs	6,400	15,000	15,000
Inmate Housing	-	12,775	11,000
Law Enforcement Insurance	92,000	108,500	105,000
Auto Insurance	78,850	82,950	83,000
Cellular Phones	17,000	16,000	16,000
Cellular Air Cards	9,850	10,050	10,000
Postage	1,500	2,500	2,200
Advertising	-	500	500
Printing and Binding	800	3,500	3,000
Travel	7,300	15,000	15,000
Dues and Fees	1,900	4,000	3,500
Fingerprint Fees	-	1,000	800
Baliff and Matrons Fees	-	-	-
Education and Training	8,250	13,100	13,000

Sheriff

Department # 3300-40

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Maintenance Agreements	23,600	27,900	27,000
Inmate Food	488,000	450,000	450,000
General Supplies	94,600	75,000	75,000
Auto Repair Supplies	38,600	27,000	27,000
Re-entry Program	7,500	-	-
K-9 Supplies	150	2,000	1,500
Inmate Supplies	53,100	70,000	65,000
Gasoline/Diesel Fuel	87,600	80,000	84,000
Books and Periodicals	-	1,000	500
Uniforms	36,000	30,000	30,000
Uniforms Body Armour	-	17,000	17,000
Other Expenses	2,300	2,500	2,500
Other Equipment	6,800	-	-
Total Expenses	**6,700,841**	**6,921,717**	**7,215,170**

Sheriff- Building Maintenance

Department # 3355-40

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	87,784	143,603	148,200
Group Insurance	31,200	66,900	40,350
Social Security Taxes	4,898	8,903	9,200
Medicare	1,211	2,082	2,160
Retirement (DB Plan)	12,208	12,362	7,588
401(a) Retirement Match (DB & DC)	-	2,000	-
4% - 401(a) Base Emp. Contribution	-	-	4,300
Workman's Compensation	100	1,500	4,810
Disposal Fees	40,100	50,000	50,000
Jail Maintenance	80,300	100,000	100,000
Building Improvements	94,000	-	-
Other Equipment	55,800	20,000	20,000
Total Expenses	**407,601**	**407,350**	**386,608**

County Police

Department # 3200-41

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	2,086,045	2,281,259	2,341,700
Supplemental Pay	17,843	29,636	25,000
Holiday Pay	75,312	65,157	70,000
Salary Part Time	5,500	5,050	5,200
Salary Overtime	63,008	49,094	51,000
Group Insurance	505,816	630,000	665,500
Social Security Taxes	130,589	150,672	153,040
Medicare	30,561	35,238	41,550
Retirement (DB Plan)	203,128	219,094	227,639
401(a) Retirement Match (DB & DC)	21,979	22,500	22,500
4% - 401(a) Base Emp. Contribution	-	39,000	44,000
Workman's Compensation	57,998	76,098	76,470
Miscellaneous Employee Benefits	-	700	700
Professional Services	11,100	18,500	15,000
Outside Medical Services	1,400	2,000	2,000
Technical Services	2,200	4,600	6,000
Repairs and Maintenance	1,650	2,150	2,150
Software Maintenance	23,773	30,000	30,000
Auto Repairs	17,700	25,000	25,000
Law Enforcement Insurance	53,500	56,000	56,000
Auto Insurance	90,650	99,150	95,000
Cellular Phones	4,700	6,500	6,000
Cellular Air Cards	11,400	12,700	12,000
Postage	200	200	200
Advertising	-	500	500
Printing and Binding	-	600	600
Travel	6,000	10,000	9,000
Dues and Fees	450	650	650
Education and Training	1,600	8,000	8,000
Evidence Research	6,400	6,400	6,900
Maintenance Agreements	1,775	5,075	5,700
General Supplies	14,200	18,000	16,000
Auto Repair Supplies	43,000	40,000	40,000

County Police

Department # 3200-41

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
K-9 Supplies	1,000	2,000	2,000
Water and Sewer	200		-
Gasoline/Diesel Fuel	123,600	130,000	130,000
Books and Periodicals	-	500	500
Small Equipment	600	1,000	1,000
Uniforms	47,100	23,000	23,000
Uniforms Body Armor	-	9,500	10,000
Other Equipment	24,900	-	-
Capital Lease	30,554	33,454	33,000
Total Expenses	**3,717,431**	**4,148,977**	**4,260,499**

Prisoner Medical Services

Department # 3370-45

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Outside Medical Services	121,600	60,000	70,000
Medical Clearance	0	25,000	25,000
Repairs and Maintenance	0	500	500
License Fee	0	3,360	2,500
Contract Labor	624,781	652,389	665,000
Population Increase	600	8,500	8,500
Pharmacy	4,200	4,800	4,500
Other Expenses	0	200	200
Total Expenses	**751,181**	**754,749**	**776,200**

Animal Control

Department # 3910-47

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	232,484	250,603	263,500
Supplemental Pay	9,640	9,736	10,100
Holiday Pay	1,400	1,313	1,500
Salary Overtime	3,800	3,535	3,700
Group Insurance	58,599	92,100	100,200
Social Security Taxes	14,597	16,450	17,306
Medicare	3,441	3,940	4,066
Retirement (DB Plan)	20,062	15,983	13,914
401(a) Retirement Match (DB & DC)	-	2,500	1,060
4% - 401(a) Base Emp. Contribution	-	7,150	7,400
Workman's Compensation	1,813	2,713	2,445
Miscellaneous Employee Benefits	-	400	400
Professional Services	2,600	2,500	2,500
Outside Medical	8,200	8,000	8,000
Technical Services	-	500	500
Repairs and Maintenance	300	700	500
Auto Repairs	500	2,000	1,500
Auto Insurance	15,750	14,750	15,000
Cellular Phones	1,350	1,350	1,350
Cellular Air Cards	2,600	2,400	2,400
Postage	-	1,000	500
Printing and Binding	300	1,200	800
Dues and Fees	900	500	500
Education and Training	-	2,000	2,000
Maintenance Agreements	600	350	500
General Supplies	2,900	5,300	5,000
Auto Repair Supplies	2,600	5,000	5,000
Pharmacy	8,500	9,000	9,000
Animal Supplies	7,600	8,000	8,000
Natural Gas	750	-	-
Gasoline/Diesel Fuel	11,300	12,000	12,000
Small Equipment	1,300	1,800	1,800
Uniforms	2,800	3,200	3,000

Animal Control

Department # 3910-47

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Computers	2,200	-	-
Other Equipment	1,000	-	-
Total Expenses	**419,886**	**487,973**	**505,441**

County Probation

Department # 3450-42

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	103,793	104,075	111,000
Salary Part Time Clerk	100	5,454	5,600
Group Insurance	39,813	44,300	48,500
Social Security Taxes	5,902	6,791	7,240
Medicare	1,467	1,588	1,710
Retirement (DB Plan)	12,789	15,767	20,123
401(a) Retirement Match (DB & DC)	-	-	-
4% - 401(a) Base Emp. Contribution	-	-	-
Workman's Compensation	1,523	2,323	3,790
Professional Services	-	400	400
Technical Services	100	200	200
Repairs and Maintenance	-	100	100
Software Maintenance	4,800	4,800	4,800
Postage	100	500	500
Printing and Binding	100	600	600
Travel	-	500	500
Dues and Fees	-	100	100
Education and Training	-	600	600
Contract Labor	-	50	50
General Supplies	2,200	2,000	2,200
Office Equipment	-	-	2,500
Total Expenses	**172,687**	**190,148**	**210,513**

Fire Department

Department # 3500-94

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	91,488	86,318	90,200
Salary Supplement (VFD Officers)	17,400	18,000	18,000
Salaries Part-Time (VFD Response)	206,800	220,000	220,000
Salaries (Staffed Stations)	306,529	444,400	444,400
Group Insurance	100	-	-
Social Security Taxes	39,791	47,661	48,910
Medicare	9,329	11,146	11,460
Retirement (DB Plan)	6,059	-	-
401(a) Retirement Match (DB & DC)	-	2,600	2,700
4% - 401(a) Base Emp. Contribution	-	3,500	3,650
Workman's Compensation	9,450	12,550	20,020
Miscellaneous Employee Benefits	-	300	300
Professional Services	2,527	1,000	2,500
Technical Service	35,527	35,048	36,000
Repairs and Maintenance	1,500	3,000	3,000
Software Maintenance	-	1,403	1,000
Auto Repairs	4,900	8,000	8,000
Firefighter Insurance	7,040	13,340	13,500
Auto Insurance	67,700	57,600	65,000
Cell Phones	168	768	750
Cellular Air Cards	4,460	4,560	-
Internet Service	-	-	5,000
Postage	100	200	200
Advertising	4,300	3,000	3,000
Printing and Binding	900	3,000	3,000
Travel	100	2,500	2,500
Dues and Fees	2,273	2,500	2,500
Education and Training	13,753	11,815	13,000
Maintenance Agreements	-	4,150	4,150
General Supplies	9,132	9,500	10,000
Auto Repair Supplies	34,600	33,000	35,000
Propane Gas	20,000	-	-
Gasoline/Diesel Fuel	53,000	50,000	50,000

Fire Department

Department # 3500-94

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Food	-	-	500
Books and Periodicals	300	4,000	4,000
Small Equipment	1,000	3,000	3,000
Uniforms	21,609	48,600	50,000
Capital Outlay Supplies	62,893	67,552	70,000
Grant Expenditures	13,400	-	-
Furniture & Fixtures	-	2,500	2,500
Computers	-	6,000	-
Other Equipment	78,800	20,000	20,000
Intergovernmental Expense	3,100	3,100	3,000
Total Expenses	**1,130,028**	**1,245,611**	**1,270,740**

Emergency Management Agency

Department # 3920-95

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	115,662	116,520	121,100
Supplemental Pay	12,000	12,000	12,000
Group Insurance	20,537	25,100	26,800
Social Security Taxes	7,610	7,968	8,270
Medicare	1,826	1,864	1,940
Retirement (DB Plan)	7,777	6,004	7,587
401(a) Retirement Match (DB & DC)	1,217	1,300	1,230
4% - 401(a) Base Emp. Contribution	-	3,100	3,160
Workman's Compensation	8,283	3,183	3,345
Technical Services	53,320	9,000	9,000
Auto Repairs	100	1,000	500
Auto Insurance	3,700	6,000	5,500
Cellular Phones	1,000	900	900
Internet Service	80	480	-
Postage	100	200	200
Travel	600	1,000	1,000
Dues and Fees	100	100	100
Education and Training	30	930	1,000
Maintenance Agreements	26,555	26,450	27,000
General Supplies	10,600	1,600	1,600
Auto Repair Supplies	800	1,000	1,000
Water & Sewer	100	-	-
Gasoline/Diesel Fuel	2,300	2,700	2,500
Uniforms	300	300	300
Other Expenses	2,800	800	800
Total Expenses	**277,397**	**229,499**	**236,832**

Coroner

Department # 3700-90

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Part Time	29,800	40,000	41,200
Supplemental Pay (On-Call)	-	-	18,250
Group Insurance	100	-	
Social Security Taxes	1,880	2,480	3,705
Medicare	480	580	870
Workman's Compensation	1,857	1,157	1,010
Professional Services	-	250	250
Technical Services	3,400	10,000	10,000
Auto Repairs	-	600	500
Auto Insurance	5,514	4,914	5,000
Cellular Phones	1,350	1,950	1,950
Travel	2,900	2,500	2,500
Dues and Fees	500	600	600
Jury Fees	-	500	500
Education and Training	1,800	2,500	2,500
General Supplies	4,800	2,000	3,000
Auto Repair Supplies	300	500	500
Water & Sewer	200	-	-
Gasoline/Diesel Fuel	1,300	1,400	2,000
Other Equipment	-	26,000	12,500
Total Expenses	**56,181**	**97,931**	**106,835**

Public Works Department

Department # 4200-20

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	1,463,063	1,498,031	1,553,000
Supplemental Pay	18,660	14,605	18,700
Salary Overtime	28,500	10,100	25,000
Group Insurance	459,900	493,000	501,200
Social Security Taxes	86,783	94,410	99,010
Medicare	20,297	22,080	23,180
Retirement (DB Plan)	124,075	124,157	127,802
401(a) Retirement Match (DB & DC)	12,909	14,000	13,500
4% - 401(a) Base Emp. Contribution	-	28,100	33,500
Workman's Compensation	90,087	124,187	93,280
Professional Services	600	1,000	1,000
Technical Service	5,200	27,000	23,000
Repairs and Maintenance	900	1,500	1,500
Bridge Maintenance and Repairs	-	2,000	2,000
Auto Repairs	19,200	33,000	30,000
Equipment Rental	1,700	6,000	6,000
Auto Insurance	65,300	61,700	65,000
Cell Phones	1,700	3,000	3,000
Postage	-	100	100
Advertising	-	600	500
Travel	-	1,500	1,500
Dues and Fees	500	800	1,000
Education and Training	-	4,000	3,000
Licenses	-	500	500
Floyd County Inmate Detail	106,200	111,000	-
Maintenance Agreements	9,796	10,600	11,000
General Supplies	37,200	32,000	32,000
Auto Repair Supplies	119,500	100,000	100,000
Right of Way	11,100	22,000	22,000
Roadway Materials	87,900	75,000	85,000
Roadway Materials-Ice Melt	6,800	5,000	5,000
Water & Sewer	600	-	-
Gasoline/Diesel Fuel	195,300	120,000	160,000

Public Works Department

Department # 4200-20

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Books and Periodicals	-	500	500
Culvert Pipes	80,100	60,000	60,000
Small Equipment	2,500	6,000	6,000
Uniforms	23,200	27,000	27,000
Other Expenses	1,300	15,000	15,000
Other Equipment	700	-	-
Total Expenses	**3,081,570**	**3,149,470**	**3,149,772**

Permits and Inspections

Department # 7220-11

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	104,435	109,314	115,100
Salary Part Time	10,100	19,190	19,100
Salary Overtime	-	1,010	1,100
Group Insurance	26,415	33,100	35,200
Social Security Taxes	6,758	7,941	8,400
Medicare	1,614	1,857	1,980
Retirement (DB Plan)	11,029	10,790	13,914
401(a) Retirement Match (DB & DC)	-	1,900	1,900
4% - 401(a) Base Emp. Contribution	-	1,400	1,450
Workman's Compensation	1,700	5,000	2,160
Professional Services	2,500	2,000	2,000
Technical Services	-	100	100
Software Maintenance	8,000	8,000	8,000
Auto Repairs	-	1,000	750
Auto Insurance	3,160	2,460	2,000
Cellular Phones	200	800	800
Cellular Air Cards	456	456	460
Postage	500	500	600
Advertising	-	-	200
Printing and Binding	898	600	600
Travel	-	150	150
Dues and Fees	100	200	200
Education and Training	-	700	600
Maintenance Agreements	1,000	550	750
General Supplies	1,800	1,200	1,200
Auto Repair Supplies	1,700	1,000	1,000
Gasoline/Diesel Fuel	1,900	1,500	1,800
Books and Periodicals	202	900	600
Uniforms	-	200	200
Other Expenses	-	10,000	7,000
Total Expenses	**184,467**	**223,818**	**229,314**

Planning and Zoning

Department # 7400-14

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	58,436	55,991	66,300
Salary Temporary Employees	1,350	4,650	-
Salary Planning & Zoning Board	-	-	5,250
Group Insurance	27,402	32,300	35,200
Social Security Taxes	3,274	3,760	4,450
Medicare	844	879	1,050
Retirement (DB Plan)	6,846	8,372	12,083
401(a) Retirement Match (DB & DC)	1,730	1,700	1,750
4% - 401(a) Base Emp. Contribution	-	-	-
Workman's Compensation	328	328	200
Professional Services	200	2,500	1,500
Technical Service	-	200	200
Auto Insurance	2,225	-	-
Postage	400	900	700
Advertising	1,500	2,000	1,800
Printing and Binding	600	800	800
Travel	-	1,500	1,500
Dues and Fees	-	30	50
Education and Training	-	1,500	1,500
General Supplies	300	2,000	1,600
Gasoline	200	-	-
Books & Periodicals	-	100	100
Small Equipment	-	100	100
Uniforms	-	-	-
Office Equipment	-	2,000	1,500
Total Expenses	**105,635**	**121,610**	**137,633**

Extension Service

Department # 7130-81

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Employees Supplement	41,062	-	-
Salary Temporary	-	43,000	43,000
Social Security Taxes	2,618	2,666	2,670
Medicare	636	624	630
Workers Comp	100	-	120
Auto Repairs	-	400	400
Auto Insurance	4,432	4,632	4,500
Postage	438	200	200
Travel	1,200	1,500	1,500
Dues and Fees	-	400	400
Education and Training	-	740	740
Maintenance Agreements	800	800	800
General Supplies	2,505	1,600	1,600
Auto Repair Supplies	294	250	400
Gasoline/Diesel Fuel	1,100	2,000	1,500
Computers	595	1,500	1,500
State of Georgia Benefits	4,398	8,198	8,200
Total Expenses	**60,178**	**68,510**	**68,160**

Airport

Department # 7563-80

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	58,960	59,813	66,500
Salary Part Time	15,415	18,397	19,000
Group Insurance	22,877	27,700	27,100
Social Security	4,229	4,849	5,320
Medicare	1,006	1,134	1,250
Retirement (DB Plan)	7,364	9,061	12,083
401(a) Retirement Match (DB & DC)	-	-	-
4% - 401(a) Base Emp. Contribution	-	-	-
Workman's Compensation	1,625	2,225	2,100
Professional Service	-	1,000	1,000
Technical Service	-	2,000	1,000
Repairs and Maintenance	5,959	5,000	7,000
Auto Repairs	600	500	500
Auto Insurance	2,215	2,315	2,500
Telephone	500	500	500
Cellular Phone	200	400	400
Internet Service	1,500	1,500	1,500
Postage	-	50	50
Travel	-	1,500	1,200
Dues and Fees	300	600	600
Credit Card Fees	-	2,000	2,000
Sales Taxes	11,400	8,000	11,000
Education and Training	-	500	500
Maintenance Agreements	245	1,245	2,000
General Supplies	541	1,000	1,200
Auto Repair Supplies	(500)	500	500
Water & Sewer	200	-	
Gasoline/Diesel Fuel	112,100	40,000	110,000
Small Equipment	500	500	500
Site Improvements	6,200	10,000	10,000
Airport Project	1,325,100	350,000	150,000
Total Expenses	**1,578,536**	**552,289**	**437,303**

Agency Allocations
Proposed Fiscal Year 2025

Agencies	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Dept. of Family and Children Services	-	-	-
Development Authority	263,073	263,073	263,073
Polk County Chamber (Tourism)	30,000	30,000	30,000
Forestry	13,435	14,035	14,000
Keep Polk Beautiful	14,070	14,070	14,070
Health Department	181,155	181,155	181,155
Library	117,919	117,919	117,919
Nutrition Center Van Driver	7,150	7,150	7,150
Nutrition Center Van Repair	6,000	1,000	1,200
Nutrition Center Gas	2,350	5,150	5,150
Porta Toilets	1,900	1,800	1,800
Recreation	201,990	208,403	208,403
Recreation - Silver Comet Trail	58,400	45,200	45,200
Regional Development Center Dues	28,700	28,200	30,000
Total	**926,142**	**917,155**	**919,120**

Jail Maintenance Fund
Fund 200

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
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	10,000
Juvenile Court Fines	200	200	200
Interest Revenue	50	50	50
Total Fines Revenues	**26,250**	**26,250**	**21,250**
Expenses			
Jail Operations	26,000	26,000	21,000
Contingency	250	250	250
Total Expenses	**26,250**	**26,250**	**21,250**

Juvenile Probation Fund
Fund 201

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
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 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Superior Court Fines	17,000	15,000	12,300
Magistrate Court Fines	100	100	100
Probate Court Fines	3,600	100	2,000
Probation Fines	100	100	100
Intergovernmental Fines	12,700	7,200	8,000
Interest Revenue	20	20	20
Total Fines Revenues	**33,520**	**22,520**	**22,520**
Expenses			
Mental Health Court	11,167	7,500	7,500
Family Treatment Court	11,167	7,500	7,500
Adult Drug Court	11,166	7,500	7,500
Contingency	20	20	20
Total Expenses	**33,520**	**22,520**	**22,520**

Victim Assistance Fund
Fund 204

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Victim Witness Fines	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	7,000	6,000	6,000
District Attorney Fund	6,000	6,000	6,000
Sexual Assault Center	6,000	6,000	6,000
Total Expenses	**25,000**	**24,000**	**24,000**

Emergency Telephone System Fund
Fund 215

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Non-Prepaid Wireless	550,000	550,000	650,000
Prepaid Wireless	250,000	250,000	160,000
Miscellaneous Fees	3,106	1,000	3,000
Transfer in General Fund	1,295,573	1,315,058	1,250,902
Total Fines Revenues	**2,098,679**	**2,116,058**	**2,063,902**

E-911

Department # 215-3800-12

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	921,362	947,678	930,200
Supplemental Pay	12,074	12,195	-
Holiday Pay	28,609	28,895	32,000
Salary Part Time	3,500	3,535	3,600
Salary Overtime	78,400	79,184	123,000
Group Insurance	362,691	353,300	273,800
Social Security Taxes	64,725	66,432	67,525
Medicare	15,137	15,537	15,820
Retirement (DB Plan)	72,831	58,061	65,557
401(a) Retirement Match (DB & DC)	-	3,000	3,450
4% - 401(a) Base Emp. Contribution	-	22,800	21,000
Workman's Compensation	5,067	5,067	2,940
Miscellaneous Employee Benefits	300	300	300
Professional Services	1,000	1,200	1,200
Technical Services	960	1,000	1,860
Repairs and Maintenance	2,000	2,000	2,000
Tower/Siren Maintenance	10,695	-	5,000
Wireless Recovery Charges	5,000	5,000	3,000
Auto Repairs	500	1,000	800
Auto Insurance	2,320	2,320	2,000
Telephones	60,000	60,000	60,000
Cellular Phones	1,400	1,400	1,400
Internet Service	2,300	2,300	2,300
Postage	350	50	50
Printing and Binding	200	-	-
Travel	5,000	5,000	5,000
Dues and Fees	500	100	100
Education and Training	4,050	3,800	3,800
Maintenance Agreements	428,653	414,504	426,000
General Supplies	3,305	4,460	4,000
Auto Repair Supplies	800	1,000	1,000
Gasoline/Diesel Fuel	1,200	1,200	1,000
Books and Periodicals	100	200	

E-911

Department # 215-3800-12

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Small Equipment	150	500	400
Uniforms	-	1,000	800
Other Expenses	3,000	8,040	3,000
Computers	500	4,000	-
Total Expenses	**2,098,679**	**2,116,058**	**2,063,902**

County PD State Confiscated Fund
Fund 210

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Confiscations	10,600	100	100
Fund Balance	33,600	100	100
Total Revenues	**44,200**	**200**	**200**
Expenses			
County Police Other Expenses	200	200	200
County Police Other Equipment	44,000		
Total Expenses	**44,200**	**200**	**200**

County PD Federal Confiscated Fund
Fund 211

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Cash Confiscations	-	-	800
Fund Balance	1,000	1,000	200
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 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Confiscations	100	100	100
Total Revenues	**100**	**100**	**100**
Expenses			
Sheriff Supplies	100	100	100
Total Expenses	**100**	**100**	**100**

SO Federal Confiscated Fund
Fund 292

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Confiscations	200	100	100
Total Revenues	**200**	**100**	**100**
Expenses			
Other Expenses	200	100	100
Total Expenses	**200**	**100**	**100**

Sheriff Other Programs
Fund 294

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Commissary	630,000	-	-
Misc. Revenue	35,000	-	-
Fund Balance Prior	-	15,000	15,000
Total Revenues	**665,000**	**15,000**	**15,000**
Expenses			
Other Expenses	665,000	15,000	15,000
Total Expenses	**665,000**	**15,000**	**15,000**

Clerks Authority Fund
Fund 206

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Clerks Authority	29,000	30,000	30,000
Total Revenues	**29,000**	**30,000**	**30,000**
Expenses			
Other Expenses	-	30,000	30,000
Office Equipment	29,000	-	-
Total Expenses	**29,000**	**30,000**	**30,000**

Law Library Fund
Fund 205

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Fines and Forfeitures	13,800	13800	13800
Investment Earnings	25	25	25
Total Revenues	**13,825**	**13,825**	**13,825**
Expenses			
Misc. Expense	13,825	13825	13825
Total Expenses	**13,825**	**13,825**	**13,825**

Opioid Settlement Fund
Fund 213

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Annual Revenues	85,000	50,000	70,000
Opioid Fund Balance		169,924	167,455
Total Revenues	**85,000**	**219,924**	**237,455**
Expenses			
Administration Payment to Others	-	-	12,525
Murphy Grant Expenditures	-	41,350	41,500
Roper Grant Expenditures	-	38,350	38,500
Juvenile Grant Expenditures	-	32,170	32,500
Murphy Payment to Other Agencies	30,000	-	-
Roper Payment to Other Agencies	30,000	-	-
Juvenile Court Payment to Other Agencies	25,000	-	-
Salary Regular Employees	-	58,829	61,700
Salary Overtime	-	2,020	2,100
Group Insurance	-	22,900	25,200
Social Security Taxes	-	3,773	3,960
Medicare	-	882	940
Retirement (DB Plan)	-	-	-
401(a) Retirement Match (DB & DC)	-	2,000	1,950
4% - 401(a) Base Emp. Contribution	-	2,650	2,500
Workman's Compensation	-	1,500	2,080
Re-entry Program	-	7,500	6,000
Technology Equipment	-	6,000	6,000
Total Expenses	**85,000**	**219,924**	**237,455**

Hotel Motel Fund
Fund 275

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
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 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Fines and Forfeitures	30,000	30,000	20,000
Total Revenues	**30,000**	**30,000**	**20,000**
Expenses			
Other Expenditures	30,000	30,000	20,000
Total Expenses	**30,000**	**30,000**	**20,000**

ARPA Judicial Grant Fund
Fund 231

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Federal Government Grants	366,372	250,741	221,159
State of GA ARPA Judicial Grant	842,294	209,821	94,507
Total Revenues	**1,208,666**	**460,562**	**315,666**
Expenses			
Clerk of Court			
Personnel Services	228,150	76,803	40,910
Maintenance & Operations	-	9,000	4,500
District Attorney			
Personnel Service	81,925	56,326	15,600
Maintenance & Operations	2,000	4,000	2,000
Superior Court			
Personnel Service	596	41,104	20,739
Maintenance & Operations	230,995	16,000	3,600
Sheriff Department			
Personnel Service	-	5,588	5,588
Maintenance & Operations	-	1,000	500
Accountibility Courts		250,741	222,229
Personnel Service	215,000	-	
Maintenance & Operations	450,000	-	
Total Expenses	**1,208,666**	**460,562**	**315,666**

Fire Fund
Fund 291

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Prior Year Reserves	35,000	50,000	14,000
Interest Revenue	52,700	-	36,000
Total Revenues	**87,700**	**50,000**	**50,000**
Expenses			
Sites	-	-	50,000
Buildings	37,700	-	-
Other Equipment	50,000	50,000	-
Total Expenses	**87,700**	**50,000**	**50,000**

Solid Waste Fund
Fund 540

	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Revenues			
Rents and Royalties	1,600,000	1,600,000	1,600,000
Recycling Fee	26,000	26,000	30,000
Rental Income Transfer Station	60,000	60,000	60,000
Other Landfill Income	10,000	10,000	35,000
Donated Revenue	10,000	10,000	10,000
Landfill Prior Year Reserves	5,987,724	4,544,246	3,426,269
Interest Earned	35,000	35,000	100,000
Total Revenues	**7,728,724**	**6,285,246**	**5,261,269**
Expenses			
Professional Services	50,000	50,000	80,000
Technical Service	10,000	10,000	10,000
Other Expenses	100,000	100,000	100,000
Transfer Out General Fund	4,255,556	4,425,512	3,535,093
Transfer Out Transfer Station Fund	60,000	60,000	60,000
Transfer Out Airport Project	1,500,000	-	150,000
Old Landfill Site Maintenance	955,000	850,000	500,000
Solid Waste Collection Department	798,168	789,734	826,176
Total Landfill Expenses	**7,728,724**	**6,285,246**	**5,261,269**

Solid Waste Collection

Department # 540-4520-71

Account Titles	FY 2025 Final Amended Budget	FY 2026 Amended Budget	FY 2027 Adopted Budget
Salary Regular Employees	105,588	106,640	113,400
Salary Part Time	204,000	206,040	227,000
Salary Overtime	1,000	1,010	1,000
Group Insurance	49,481	38,300	40,100
Social Security Taxes	19,556	19,449	21,184
Medicare	4,504	4,549	4,980
Retirement	7,461	15,968	20,012
401(a) Retirement Match (DB & DC)	-	1,300	1,500
4% - 401(a) Base Emp. Contribution	-	-	-
Workman's Compensation	23,288	23,288	21,140
Miscellaneous Employee Benefits	100	100	100
Technical Service	5,000	5,000	5,000
Disposal Services	320,000	320,000	330,000
Repairs and Maintenance	1,000	1,000	750
Auto Repairs	5,000	5,000	5,000
Land Rental Fees	4,000	4,000	4,000
Auto Insurance	6,095	6,095	5,000
Cellular Phones	410	410	410
General Supplies	1,300	1,300	1,300
Auto Repair Supplies	10,000	10,000	10,000
Roadway Materials	2,000	2,000	2,000
Water & Sewer	600	-	-
Natural Gas	1,500	-	-
Electricity	8,000	-	-
Gasoline/Diesel Fuel	16,000	16,000	10,000
Small Equipment	285	285	300
Uniforms	2,000	2,000	2,000
Total Expenses	**798,168**	**789,734**	**826,176**