

FY 2026 - FY 2027 Tentative Approved BUDGET

" Exhibit B "

REVENUES	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
	Approved	Actual 4/30/2025	Approved	Actual 2/28/2026	Requested	Approved
Real Property Taxes - Current	\$1,397,926.09	\$1,455,491.27	\$1,841,189.52	\$1,702,421.43		\$1,650,000.00
Utility Tax	\$0.00	\$0.00	\$0.00	\$0.00		\$150,000.00
Timber Tax	\$12,000.00	\$12,349.68	\$12,000.00	\$15,081.20		\$12,000.00
Real Property Taxes - Prior Year	\$500.00	\$9,944.48	\$1,500.00	\$1,683.04		\$1,500.00
Motor Vehicle - AAVT	\$3,000.00	\$3,677.11	\$3,000.00	\$3,932.73		\$4,000.00
Motor Vehicle - TAVT	\$150,000.00	\$175,947.73	\$170,000.00	\$170,079.62		\$160,000.00
Motor Vehicle - Advalorem	\$20,000.00	\$18,283.64	\$18,000.00	\$11,583.05		\$18,000.00
Mobile Home Advalorem Taxes	\$10,000.00	\$27,724.16	\$20,000.00	\$7,791.94		\$20,000.00
Mobile Home Adval Taxes Prior	\$500.00	\$684.27	\$500.00	\$0.00		\$150.00
Recording Intangible Taxes	\$10,000.00	\$8,499.53	\$8,000.00	\$6,733.24		\$6,500.00
Forest Land Protection Grant	\$325,000.00	\$294,699.26	\$290,000.00	\$0.00		\$300,000.00
Real Estate Transfer Tax	\$4,000.00	\$15,281.67	\$4,000.00	\$14,618.02		\$10,000.00
Local Option Sales Tax	\$225,000.00	\$211,840.49	\$210,000.00	\$228,105.69		\$210,000.00
Insurance Premium Tax	\$165,000.00	\$198,822.55	\$190,000.00	\$223,510.05		\$190,000.00
Fin. Inst. Bus. Occup. Tax	\$7,750.00	\$5,599.00	\$7,750.00	\$0.00		\$6,400.00
Interest - Delinquent Taxes	\$2,000.00	\$7,479.88	\$4,000.00	\$2,956.50		\$3,500.00
Penalties & Cost - Delinquent	\$3,500.00	\$26,325.67	\$15,000.00	\$7,370.41		\$7,500.00
N. O. D. Taxes - Coven	\$0.00	\$0.00	\$0.00	\$260.74		\$100.00
LICENSES & PERMITS	Approved	Actual 4/30/25	Approved	Actual 2/28/2026	Requested	Approved
Alcoholic Beverage Licenses		\$0.00	\$0.00	\$0.00		\$0.00
Business Licenses	\$200.00	\$320.00	\$200.00	\$190.00		\$200.00
Moving Permit	\$2,400.00	\$2,000.00	\$2,400.00	\$1,000.00		\$2,000.00
Marriage Licenses	\$100.00	\$240.00	\$100.00	\$46.00		\$100.00
Pistol Permits	\$700.00	\$157.00	\$200.00	\$1,523.00		\$500.00
INTERGOVERNMENTAL	Approved	Actual 4-30--25	Approved	Actual 2/28/2026	Requested	Approved
FEMA Grants	\$207,225.00	\$111,570.49	\$0.00	\$3,439.28		\$0.00
State of Georgia - GEMA	\$25,029.09	\$103,357.50	\$0.00	\$0.00		\$0.00
State of Georgia - LMIG	\$325,000.00	\$769,545.43	\$340,000.00	\$391,557.85		\$390,000.00
State of Georgia - LRA/LMIG				\$0.00		\$420,000.00
Sheriff Office State Grant(ARPA)		\$358,410.13		\$0.00		\$215,000.00
Fire Grant - Newton Fire Depa	\$6,000.00	\$24,000.00	\$2,000.00	\$2,000.00		\$2,000.00
Indigent Defense	\$3,000.00	\$4,750.00	\$3,500.00	\$7,425.88		\$4,500.00
EMA Salary Supplement/Train	\$7,128.00	\$7,841.00	\$7,128.00	\$7,128.00		\$7,128.00
Grants Federal	\$50,000.00	\$5,500.00	\$0.00	\$0.00		\$0.00
FACS Salary Reimbursement	\$8,425.00	\$8,427.36	\$8,425.00	\$7,022.80		\$8,425.00
Grant State (ARPA Reimburse	\$300,000.00	\$0.00	\$250,125.00	\$116,578.98		\$0.00
Intergovernmental Revenue	\$1,400.00	\$1,698.05	\$1,400.00	\$0.00		\$1,400.00
Historic Courthouse	\$0.00		\$1,180,000.00	\$370,670.01		\$0.00
Dirt Road Grant Golden Triangle				\$501,961.82		\$0.00
GRANT - P-25	\$1,145.00	\$0.00	\$1,021,060.00	\$0.00	\$0.00	\$930,648.47
CHARGES FOR SERVICES	Approved	Actual 4/30/25	Approved	Actual 2/28/2026	Requested	Approved
Superior Court Cost, Fees, & C	\$15,000.00	\$22,160.29	\$20,000.00	\$14,803.29		\$15,000.00
Probate Court Cost, Fees & C	\$12,000.00	\$18,030.85	\$15,000.00	\$21,293.11		\$20,000.00
Recording of Legal Instrument	\$500.00	\$2,350.00	\$1,500.00	\$750.00		\$1,200.00
Charges for Photocopies	\$75.00	\$274.00	\$100.00	\$247.30		\$100.00
Recording Vital Records	\$4,000.00	\$5,615.00	\$5,000.00	\$4,715.00		\$5,000.00
Motor Vehicle Tag Collection F	\$8,500.00	\$8,935.30	\$8,000.00	\$8,195.34		\$8,000.00
Election Qualifying Fees	\$0.00	\$0.00	\$0.00	\$381.77		\$0.00
Sale of Maps & Publications	\$20.00	\$82.00	\$20.00	\$0.00		\$0.00
Commissions on Tax Collectio	\$60,000.00	\$64,503.01	\$65,000.00	\$48,437.78		\$60,000.00
Sheriff Fees & Services	\$2,500.00	\$3,516.00	\$3,000.00	\$2,449.00		\$2,000.00
Culvert Sales	\$7,500.00	\$10,794.43	\$10,000.00	\$9,167.74		\$10,000.00
Whites Goods Program	\$0.00	\$450.80	\$0.00	\$0.00		\$0.00
Garbage Collection Fees	\$230,000.00	\$281,838.76	\$255,000.00	\$235,612.41		\$270,000.00

FY 2026 - FY 2027 Tentative Approved BUDGET

REVENUES	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
FINES & FORFEITURES	Approved	Actual 4/30/25	Approved	Actual 2/28/2026	Requested	Approved
Superior Court Fines	\$7,500.00	\$11,511.64	\$10,000.00	\$6,870.62		\$8,000.00
Superior Court Attorney Fees	\$500.00	\$576.00	\$500.00	\$940.00		\$500.00
Superior Court - DATE	\$1,500.00	\$3,114.22	\$1,500.00	\$2,535.42		\$1,800.00
Clerk of Court - Civil fines	\$500.00	\$850.00	\$500.00	\$602.00		\$500.00
Probate CourtWare Fund	\$3,000.00	\$3,150.00	\$3,000.00	\$4,550.00		\$4,000.00
Magistrate Court Fines	\$6,000.00	\$9,745.00	\$8,000.00	\$8,492.67		\$8,000.00
Probate Court Fines	\$25,000.00	\$40,985.83	\$30,000.00	\$45,489.48		\$40,000.00
Vicitms Assistance - (Court Fi	\$2,000.00	\$2,881.80	\$2,000.00	\$3,509.78		\$3,000.00
INVESTMENT INCOME						
Interest Income	\$2,000.00	\$6,241.81	\$2,000.00	\$11,064.64		\$10,000.00
CONTRIBUTIONS/DONATIONS	Approved	Actual 4/30/25	Approved	Actual 2/28/2026	Requested	Approved
Donations for Sheriff Dept	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Donations for FIRE Equipmen	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Donations for Special Purchas	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
MISCELLANEOUS REVENUES	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
	Approved	Actual 4/30/25	Approved	Actual 2/28/2026	Requested	Approved
Reimbursement BOE - Electio	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Rent FSA Building	\$4,477.00	\$4,477.68	\$4,477.00	\$3,731.40		\$4,477.00
Rent Family Preservation Unit	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Radio Tower Rent	\$3,800.00	\$0.00	\$7,600.00	\$3,800.00		\$3,800.00
Ins. Proceeds - Damaged Property		\$16,565.44	\$0.00	\$13,932.62		\$0.00
Insurance Overpayments Refu	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Deferred Insurance proceeds f	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Miscellaneous Receipts	\$500.00	\$3,222.10	\$500.00	\$7,744.57		\$500.00
ARP Revenue Loss (Reimburs	\$0.00	\$49,029.88	\$0.00	\$0.00		\$0.00
Reimbursement for Ins - Patmo	\$2,000.00	\$0.00	\$4,000.00	\$0.00		\$2,000.00
EMC Grant			\$20,000.00	\$20,000.00		\$12,000.00
OTHER FINANCING SOURCE	Approved	Actual 4/30/25	Approved	Actual 2/25/2026	Requested	Approved
Sale of Equipment/ Vehicles	\$1,000.00	\$0.00	\$0.00	\$0.00		\$200.00
Reserve from Prior Year (unre	\$498,231.09		\$498,231.09	\$0.00		\$646,721.05
TAN NOTE PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Proceeds from Capital Leases	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
USDA Loan	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
LMIG Prior Year	\$845,644.79		\$1,475,271.02	\$0.00		\$391,557.85
LRA/LMIG Prior Year						\$422,619.70
TOTAL TAXES NEEDED FOR	\$1,594,726.09	\$1,449,281.93	\$2,066,989.52	\$4,178,948.01	\$0.00	\$2,015,650.00
Total w/o Tax	\$3,423,749.97	\$2,737,266.85	\$5,995,487.11	\$2,373,414.21	\$0.00	\$4,666,877.07
Total Revenues	\$5,017,676.06	\$4,441,369.19	\$8,061,676.63	\$4,285,987.22	\$0.00	\$6,682,527.07

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
EXPENSES	Approved	Actual 4/30/25	Approved	Actual 2/28/2026	Requested	Approved
General Government	\$961,310.00	\$942,487.72	\$4,853,956.02	\$3,453,781.89		\$3,409,507.92
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
County Commission	\$328,402.17	\$318,788.13	\$340,223.00	\$278,358.44		\$418,681.79
Sheriff Department	\$646,808.04	\$1,022,726.69	\$812,745.85	\$1,112,251.36		\$834,202.15
Public Safety & Fire	\$26,100.00	\$31,439.77	\$23,600.00	\$39,312.13		\$31,500.00
Forestry	\$12,237.00	\$12,060.34	\$12,237.00	\$10,020.80		\$12,237.00
County Extension	\$77,251.26	\$70,971.51	\$87,241.26	\$59,506.56		\$76,530.13
Clerk of Court	\$167,351.50	\$164,451.64	\$175,425.00	\$136,772.32		\$173,715.18
Probate Court	\$104,384.78	\$103,031.85	\$107,631.00	\$92,284.21		\$116,056.93
Magistrate Court	\$27,921.50	\$28,576.97	\$28,571.50	\$43,828.16		\$36,789.88
Tax Equalizers	\$4,821.40	\$1,802.00	\$3,550.00	\$17.00		\$3,550.00
Tax Assessor	\$107,331.20	\$96,546.33	\$121,662.00	\$99,544.86		\$124,518.70
Tax Commissioner	\$106,370.10	\$107,899.72	\$113,036.00	\$123,360.62		\$122,387.87
Board of Elections	\$105,497.75	\$80,543.34	\$101,586.00	\$82,699.20		\$106,304.71
Family & Children Services	\$2,950.00	\$611.38	\$1,850.00	\$787.87		\$2,125.00
Coroner	\$18,950.99	\$15,760.36	\$18,951.00	\$12,105.77		\$18,132.12
Ambulance Service	\$426,450.00	\$421,563.99	\$423,100.00	\$363,741.00		\$452,000.00
Health Department	\$101,500.00	\$103,374.96	\$101,500.00	\$85,833.30		\$101,500.00
Road Department	\$1,480,403.37	\$346,094.71	\$422,172.00	\$275,693.26		\$309,137.69
Emergency Management	\$16,385.00	\$20,879.46	\$17,239.00	\$23,945.14		\$21,450.00
Culture & Recreation	\$12,150.00	\$11,502.73	\$12,000.00	\$11,938.06		\$13,500.00
Flood Disaster	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Solid Waste	\$283,900.00	\$285,435.18	\$284,200.00	\$246,580.27		\$298,700.00
Prison Road Crew	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Family Connections	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
TOTAL EXPENSES	\$5,018,476.06	\$4,186,548.78	\$8,062,476.63	\$6,552,362.22	\$0.00	\$6,682,527.07

FY 2026 - FY 2027 Tentative Approved BUDGET

EXPENDITURES	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
GENERAL GOVERNMENT	Approved	Actual 4/30/25	Approved	Actual 2/28/2026	Requested	Approved
Insurance - Group	\$50,000.00	\$25,413.20	\$40,000.00	\$16,731.12		\$40,000.00
Payroll Taxes	\$90,000.00	\$117,037.47	\$120,000.00	\$111,571.81		\$130,000.00
Unemployment	\$1,000.00	\$0.00	\$1,000.00	\$0.00		\$1,000.00
Insurance - Worker's Compen	\$22,000.00	\$29,960.00	\$32,000.00	\$3,640.00		\$32,000.00
Donation Fund	\$500.00	\$0.00	\$500.00	\$0.00		\$500.00
Miscellaneous Expense	\$1,000.00	\$930.28	\$1,000.00	\$1,728.65		\$2,000.00
Grant Expense-ARPA(Sheriff)	\$300,000.00	\$299,058.33	\$250,125.00	\$140,643.87		\$215,000.00
Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00		\$3,000.00
Capital Project - Courthouse		\$0.00	\$1,180,000.00	\$740,760.00		\$0.00
Capital Project - Vehicles	\$85,000.00	\$0.00	\$100,000.00	\$96,000.00		\$100,000.00
Capital Project - (CDBG)	\$156,810.00	\$4,135.44	\$0.00	\$0.00		\$0.00
Grant Donation Exp		\$107,254.01	\$0.00	\$0.00		\$0.00
Transfer to E911	\$50,000.00	\$45,417.71	\$68,000.00	\$49,207.42		\$104,152.00
Transfer to Jail Fund	\$170,000.00	\$142,706.77	\$170,000.00	\$134,471.99		\$180,000.00
Contingency	\$30,000.00	\$0.00	\$30,000.00	\$0.00		\$30,000.00
Retirement	\$5,000.00	\$3,702.94	\$5,000.00	\$3,238.46		\$5,000.00
MISC-ARPA-Gov		\$48,979.88	\$0.00	\$0.00		\$0.00
Capital Project - P25	\$0.00		\$1,021,060.00	\$290,827.53		\$930,678.37
Capital Project - LMIG/LRA	\$0.00	\$117,891.69	\$1,815,271.02	\$1,358,060.70		\$1,624,177.55
Dirt Road Grant - Golden Triangle				\$501,961.82		\$0.00
EMC Grant	\$0.00		\$20,000.00	\$4,938.52		\$12,000.00
TOTAL GENERAL GOVERNMENT	\$961,310.00	\$942,487.72	\$4,853,956.02	\$3,453,781.89	\$0.00	\$3,409,507.92

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
DEBT SERVICE	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Debt Service Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
COUNTY COMMISSIONERS	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salaries - Commissioners	\$48,020.89	\$48,020.72	\$50,047.00	\$41,705.60		\$50,046.72
Salaries - Clerk/Secretary	\$34,385.52	\$35,064.44	\$35,423.00	\$30,540.42		\$36,485.07
Salaries - County Manager	\$59,420.00	\$59,419.88	\$61,203.00	\$46,585.09		\$53,300.00
Salaries - Finance Officer/Gra	\$6,000.00	\$6,015.20	\$6,000.00	\$4,228.13		\$5,000.00
Capital Outlay - Equipment	\$7,000.00	\$0.00	\$5,000.00	\$0.00		\$5,000.00
Professional Fees (CPA)	\$19,000.00	\$19,500.00	\$20,000.00	\$26,600.00		\$30,000.00
Legal Fees	\$2,000.00	\$0.00	\$2,000.00	\$0.00		\$2,000.00
County Attorney	\$12,000.00	\$7,429.50	\$10,000.00	\$3,188.80		\$10,000.00
Victim's Assistance Program -	\$4,000.00	\$2,881.80	\$4,000.00	\$3,509.78		\$5,000.00
Oil & Gas	\$3,000.00	\$2,412.84	\$3,000.00	\$0.00		\$3,000.00
Garbage Service	\$1,500.00	\$707.49	\$1,500.00	\$78.61		\$1,500.00
Janitorial	\$13,175.76	\$1,771.38	\$13,000.00	\$7,602.10		\$14,000.00
Repairs & Maint. - Public Build	\$25,000.00	\$31,470.82	\$25,000.00	\$9,873.70		\$48,000.00
Grounds Maintenance	\$10,000.00	\$9,057.00	\$10,000.00	\$8,319.00		\$14,500.00
Pest Control (ASCS & Other B	\$2,000.00	\$1,147.00	\$2,000.00	\$1,686.00		\$2,500.00
Insurance - Bldgs, Equip., Veh	\$22,500.00	\$23,654.00	\$25,000.00	\$25,945.00		\$30,000.00
Telephone	\$1,400.00	\$939.94	\$1,400.00	\$1,154.47		\$1,600.00
Legal Ads	\$1,500.00	\$2,079.38	\$1,500.00	\$2,146.00		\$3,000.00
Mileage	\$100.00	\$0.00	\$100.00	\$107.17		\$150.00
Dues & Subscriptions	\$5,000.00	\$3,897.19	\$6,000.00	\$2,791.43		\$23,000.00
Association Dues - ACCG	\$2,000.00	\$2,047.54	\$2,100.00	\$2,057.39		\$2,500.00
Training & Expenses	\$3,000.00	\$848.01	\$2,000.00	\$1,173.18		\$3,000.00
Miscellaneous Expense	\$4,000.00	\$1,350.05	\$2,500.00	\$3,451.03		\$3,000.00
Copier, Maint. & Supplies	\$1,000.00	\$1,050.76	\$1,000.00	\$785.37		\$1,200.00
Cleaning Supplies	\$3,500.00	\$3,829.37	\$3,500.00	\$4,222.22		\$4,500.00
Office Supplies & Expense	\$1,500.00	\$3,172.69	\$1,750.00	\$1,574.93		\$1,900.00
Postage & Meter	\$1,200.00	\$2,710.24	\$3,000.00	\$1,587.92		\$3,000.00
Water - Public Buildings	\$1,000.00	\$1,056.00	\$1,000.00	\$198.00		\$1,100.00
Utilities - Public Buildings	\$30,000.00	\$41,519.40	\$35,000.00	\$37,242.83		\$50,000.00
Computer - Software / Hardwa	\$3,000.00	\$1,992.00	\$3,000.00	\$4,670.52		\$5,000.00
Direct Deposit fees	\$1,200.00	\$1,295.10	\$1,200.00	\$1,190.50		\$1,400.00
Internet-Pub Building		\$2,448.39	\$2,000.00	\$2,999.50		\$4,000.00
Temp Help				\$1,143.75		\$0.00
TOTAL COMMISSIONERS	\$328,402.17	\$318,788.13	\$340,223.00	\$278,358.44	\$0.00	\$418,681.79

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
SHERIFF'S DEPARTMENT	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Sheriff	\$73,229.44	\$75,035.85	\$82,210.85	\$69,562.90	\$85,000.00	\$82,210.85
Salary - Deputies	\$300,000.00	\$391,809.22	\$400,000.00	\$431,654.55	\$450,000.00	\$400,000.00
Salary - Jailer	\$51,417.60	\$52,097.40	\$52,960.00	\$46,423.83	\$51,417.00	\$54,545.50
Salary - Clerk	\$32,136.00	\$34,152.00	\$35,350.00	\$29,900.13	\$35,000.00	\$36,420.80
Overtime - Deputies	\$20,000.00	\$146,711.44	\$50,000.00	\$192,909.90	\$165,000.00	\$25,000.00
Overtime - Clerk S/O (Jailer)	\$0.00	\$10,966.41	\$2,000.00	\$10,798.64	\$10,000.00	\$2,000.00
Repairs & Maint. - Vehicles	\$20,000.00	\$120,884.90	\$20,000.00	\$131,355.05	\$100,000.00	\$50,000.00
Repairs & Maint. - Building	\$1,500.00	\$10,388.20	\$1,500.00	\$6,033.95	\$5,000.00	\$0.00
Repairs & Maint. - Radios	\$2,000.00	\$0.00	\$500.00	\$509.07	\$500.00	\$500.00
Insurance - Bldgs, Equip., Veh	\$30,000.00	\$34,845.00	\$35,000.00	\$34,125.00	\$35,000.00	\$35,000.00
Insurance Bond	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00
Telephone	\$6,000.00	\$9,193.58	\$8,000.00	\$9,099.43	\$7,500.00	\$12,000.00
Dues & Subscriptions	\$27,500.00	\$18,466.59	\$27,500.00	\$14,132.16	\$35,000.00	\$35,000.00
Training & Seminars	\$1,500.00	\$3,978.76	\$5,000.00	\$3,568.24	\$15,000.00	\$5,000.00
Miscellaneous Expense	\$3,000.00	\$3,895.23	\$3,000.00	\$918.92	\$5,000.00	\$3,000.00
Copier Maint. & Supplies	\$1,200.00	\$1,522.82	\$1,400.00	\$1,466.44	\$1,500.00	\$1,700.00
Operating Supplies	\$4,000.00	\$19,681.71	\$5,000.00	\$9,832.93	\$15,000.00	\$5,000.00
Postage	\$200.00	\$161.30	\$200.00	\$100.00	\$300.00	\$200.00
Utilities	\$8,500.00	\$8,536.48	\$10,000.00	\$7,263.32	\$10,000.00	\$10,000.00
Gas & Oil	\$50,000.00	\$62,778.85	\$60,000.00	\$54,120.17	\$65,000.00	\$65,000.00
Uniforms	\$4,000.00	\$4,965.08	\$4,000.00	\$7,052.94	\$5,000.00	\$4,500.00
Capital Outlay - Equipment	\$10,000.00	\$7,771.48	\$5,000.00	\$49,035.98	\$15,000.00	\$5,000.00
Capital Outlay - Vehicles	\$0.00	\$1,385.00	\$0.00	\$0.00	\$312,000.00	\$0.00
Capital Outlay - Furniture (com	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Meals - work detail inmates	\$500.00	\$3,374.39	\$3,000.00	\$807.93	\$3,000.00	\$1,000.00
Employee Insurance				\$1,454.88		\$0.00
TOTAL SHERIFF	\$646,808.04	\$1,022,726.69	\$812,745.85	\$1,112,251.36	\$1,427,342.00	\$834,202.15

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
Public Safety & Fire	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Fire Grant	\$6,000.00	\$11,876.23	\$2,000.00	\$13,449.36		\$2,000.00
Newton / Baker Fire & Rescue	\$5,000.00	\$3,349.35	\$5,000.00	\$6,877.00		\$10,000.00
Newton Insurance - Cancer	\$1,500.00	\$1,722.88	\$1,750.00	\$4,089.28		\$4,500.00
Newton - Ins. Equipment	\$7,500.00	\$7,150.00	\$7,500.00	\$8,063.49		\$7,500.00
Patmos Volunteer Fire Depart	\$0.00	\$387.31		\$0.00		\$0.00
Patmos Insurance	\$0.00	\$0.00		\$0.00		\$0.00
Patmos - Ins. Building/Equipm	\$2,800.00	\$3,845.00	\$4,000.00	\$3,785.00		\$4,000.00
Hawkestown Volunteer Fire	\$1,100.00	\$866.00	\$1,100.00	\$797.00		\$1,100.00
Hawkestown Insurance	\$0.00	\$0.00		\$0.00		\$0.00
Hawkestown - Ins. Bulding/Ed	\$2,200.00	\$2,243.00	\$2,250.00	\$2,251.00		\$2,400.00
TOTAL Public Safety & Fire	\$26,100.00	\$31,439.77	\$23,600.00	\$39,312.13	\$0.00	\$31,500.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
Forestry	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Forestry	\$12,237.00	\$12,060.34	\$12,237.00	\$10,020.80	\$12,237.00	\$12,237.00
TOTAL Forestry	\$12,237.00	\$12,060.34	\$12,237.00	\$10,020.80	\$12,237.00	\$12,237.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
COUNTY EXTENSION	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salaries	\$51,991.26	\$49,611.75	\$51,991.26	\$42,598.40		\$53,480.13
Retirement	\$4,000.00	\$3,762.80	\$4,000.00	\$2,980.87		\$4,000.00
Conventions & Travel	\$1,150.00	\$67.50	\$1,150.00	\$377.76	\$1,150.00	\$1,150.00
Repairs & Maint. - Vehicles	\$1,000.00	\$1,547.05	\$1,000.00	\$558.00	\$1,000.00	\$1,000.00
Repairs & Maint. - Office Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs & Maint. - Building	\$5,000.00	\$1,213.82	\$15,000.00	\$786.73	\$5,000.00	\$0.00
Ins-Bldgs, Equip,Veh, Liab Cob	\$2,000.00	\$3,132.00	\$3,200.00	\$3,143.00	\$3,200.00	\$3,300.00
Telephone	\$1,600.00	\$1,489.18	\$1,500.00	\$1,385.40	\$1,500.00	\$1,500.00
Internet Service	\$2,200.00	\$1,214.00	\$1,000.00	\$1,890.00	\$2,000.00	\$2,600.00
Miscellaneous Expense (oper	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
Copier Maint. & Supplies	\$1,000.00	\$894.96	\$1,000.00	\$695.50	\$1,000.00	\$1,000.00
Office Supplies	\$400.00	\$207.62	\$400.00	\$292.28	\$400.00	\$400.00
Postage	\$10.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
Gas & Oil	\$1,200.00	\$1,495.97	\$1,200.00	\$0.00	\$1,200.00	\$1,400.00
4-H Supplies	\$100.00	\$0.00	\$100.00	\$0.00	\$200.00	\$200.00
Utilities-Bldg.-Co Ext	\$4,000.00	\$4,934.94	\$4,000.00	\$3,632.02	\$4,000.00	\$4,800.00
Operating Supplies	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel/Mileage	\$1,400.00	\$1,399.92	\$1,400.00	\$1,166.60		\$1,400.00
TOTAL COUNTY EXTENSION	\$77,251.26	\$70,971.51	\$87,241.26	\$59,506.56	\$20,950.00	\$76,530.13

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
CLERK OF COURT	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Clerk	\$54,288.42	\$54,288.42	\$57,223.00	\$48,419.14	\$57,223.00	\$57,222.62
Salary - Deputy Clerk	\$33,100.08	\$32,352.33	\$36,421.00	\$28,521.70	\$36,421.00	\$37,513.42
Salary - Temporary Help	\$0.00	\$211.20	\$0.00	\$979.20	\$0.00	\$0.00
CBS-Jury	\$3,500.00	\$3,364.53	\$3,500.00	\$3,600.00	\$3,700.00	\$5,200.00
Salaries - Judges	\$7,500.00	\$7,454.34	\$7,500.00	\$7,058.70		\$4,700.00
Salaries - Juvenile Judge	\$3,450.00	\$2,775.89	\$3,450.00	\$2,348.83		\$2,560.00
Court Reporter Services	\$4,000.00	\$4,390.08	\$4,000.00	\$4,469.00		\$6,500.00
District Attorney Expense	\$12,500.00	\$12,500.04	\$12,500.00	\$9,887.38		\$9,325.00
Public Defenders/Apptd. Attor	\$17,812.00	\$15,134.98	\$17,812.00	\$15,182.58		\$17,343.00
Court Expenses	\$500.00	\$976.76	\$500.00	\$557.68	\$500.00	\$600.00
Indigent Defense Expense	\$800.00	\$0.00	\$800.00	\$0.00	\$800.00	\$800.00
Courtroom Equipment	\$350.00	\$350.00	\$350.00	\$0.00	\$350.00	\$350.00
Court Reporters Ins	\$350.00	\$1,285.20	\$350.00	\$734.40		\$1,100.00
CBS Jury - Prior year	\$1,500.00	\$871.70	\$1,500.00	\$720.76	\$1,500.00	\$0.00
Case Management (ICON)	\$3,501.00	\$7,110.00	\$4,869.00	\$2,171.93	\$5,151.14	\$5,151.14
Insurance - Bldgs, Equip., Veh	\$1,250.00	\$1,400.00	\$1,400.00	\$1,259.00	\$1,400.00	\$1,400.00
Telephone	\$1,650.00	\$1,604.35	\$1,650.00	\$1,552.71	\$1,650.00	\$2,100.00
Deed Indexing & Microfilm	\$4,000.00	\$1,371.00	\$4,000.00	\$1,989.00	\$4,000.00	\$4,000.00
Dues & Subscriptions	\$700.00	\$1,304.35	\$1,000.00	\$496.91		\$1,200.00
Jurors & Bailiffs	\$7,000.00	\$3,405.00	\$7,000.00	\$2,730.00	\$7,000.00	\$7,000.00
Training & Seminars	\$3,000.00	\$6,213.18	\$3,000.00	\$1,149.00	\$3,500.00	\$3,000.00
Miscellaneous Expense	\$500.00	\$0.00	\$500.00	\$98.70	\$500.00	\$500.00
Copier Maint & Supplies	\$1,500.00	\$1,258.07	\$1,500.00	\$1,141.39	\$1,500.00	\$1,500.00
Office Supplies & Equipment	\$2,000.00	\$2,569.06	\$2,000.00	\$538.31	\$2,000.00	\$2,000.00
Postage & Box Rent	\$1,200.00	\$1,108.58	\$1,200.00	\$266.00	\$1,200.00	\$1,200.00
Annotated Code	\$400.00	\$0.00	\$400.00	\$0.00	\$400.00	\$400.00
Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Computer Equ	\$0.00	\$237.58	\$0.00	\$0.00	\$0.00	\$0.00
S GA Judicial Office Expense	\$1,000.00	\$900.00	\$1,000.00	\$900.00		\$1,050.00
Legal Ads	\$0.00	\$15.00	\$0.00	\$0.00		\$0.00
						\$0.00
						\$0.00
						\$0.00
TOTAL SUPERIOR COURT	\$167,351.50	\$164,451.64	\$175,425.00	\$136,772.32	\$128,795.14	\$173,715.18

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
PROBATE COURT	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Judge	\$61,325.73	\$61,325.51	\$64,786.00	\$54,426.68		\$64,322.44
Salary - Clerk	\$21,184.05	\$20,084.79	\$21,820.00	\$17,514.97		\$22,469.49
Ind Def - Solicitor Fees	\$1,750.00	\$1,750.00	\$2,000.00	\$1,250.00	\$2,400.00	\$2,400.00
Ind Def - Attorney Fees	\$2,000.00	\$2,000.00	\$2,000.00	\$1,250.00	\$2,400.00	\$2,400.00
Custodian - Vital Statistics	\$3,500.00	\$5,120.00	\$3,500.00	\$4,545.00	\$3,500.00	\$3,500.00
Courtware	\$3,500.00	\$3,500.00	\$3,500.00	\$4,550.00	\$5,000.00	\$5,000.00
Temp help	\$1,000.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
Repair & Maint. Office Equipm	\$150.00	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00
Insurance - Bldgs, Equip., Veh	\$1,000.00	\$1,100.00	\$1,100.00	\$1,033.00	\$1,100.00	\$1,100.00
Insurance - Bond	\$175.00	\$175.00	\$175.00	\$175.00	\$200.00	\$200.00
Telephone	\$1,300.00	\$1,253.29	\$1,300.00	\$1,231.50	\$1,400.00	\$1,600.00
Dues & Subscriptions	\$1,600.00	\$587.60	\$1,500.00	\$2,540.89	\$2,000.00	\$5,800.00
Training & Seminars	\$2,300.00	\$2,785.12	\$2,300.00	\$1,403.32	\$2,300.00	\$2,300.00
Miscellaneous Expense	\$300.00	\$0.00	\$300.00	\$175.00	\$300.00	\$300.00
Copier Maint. & Supplies	\$700.00	\$789.97	\$700.00	\$674.68	\$700.00	\$850.00
Office Supplies	\$1,000.00	\$772.76	\$1,000.00	\$817.16	\$1,000.00	\$1,000.00
Postage	\$500.00	\$753.80	\$500.00	\$162.00	\$500.00	\$500.00
Annotated Code	\$500.00	\$535.01	\$500.00	\$535.01	\$600.00	\$600.00
Equipment	\$0.00	\$0.00	\$0.00	\$0.00		\$1,065.00
Capital Outlay - Furniture	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Capital Outlay - Computer Equ	\$600.00	\$499.00	\$0.00	\$0.00		\$0.00
TOTAL PROBATE COURT	\$104,384.78	\$103,031.85	\$107,631.00	\$92,284.21	\$24,050.00	\$116,056.93

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
MAGISTRATE COURT	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Judge	\$22,671.50	\$22,671.46	\$22,671.50	\$41,043.24		\$31,339.88
Insurance - Bldgs, Equip., Veh	\$200.00	\$226.00	\$250.00	\$250.00	\$250.00	\$250.00
Telephone	\$650.00	\$626.59	\$650.00	\$615.64	\$650.00	\$800.00
Dues & Subscriptions	\$200.00	\$160.00	\$200.00	\$60.00	\$200.00	\$200.00
Training & Seminars	\$700.00	\$409.50	\$700.00	\$0.00	\$700.00	\$700.00
Miscellaneous Expense	\$100.00	\$88.00	\$100.00	\$22.00	\$100.00	\$100.00
Copier Expense	\$500.00	\$404.13	\$500.00	\$337.28	\$500.00	\$500.00
Office Supplies	\$200.00	\$264.54	\$300.00	\$0.00	\$300.00	\$300.00
Postage	\$200.00	\$226.75	\$200.00	\$0.00	\$200.00	\$200.00
Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Computer Equipment				\$0.00	\$0.00	\$0.00
Criminal Court	\$2,500.00	\$3,500.00	\$3,000.00	\$1,500.00	\$2,400.00	\$2,400.00
TOTAL MAGISTRATE COUR	\$27,921.50	\$28,576.97	\$28,571.50	\$43,828.16	\$5,300.00	\$36,789.88

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
TAX EQUALIZERS	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salaries	\$2,000.00	\$825.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Insurance - Bldgs, Equip., Veh	\$71.40	\$23.00	\$50.00	\$17.00	\$50.00	\$50.00
Mileage	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
Training & Seminars	\$2,000.00	\$954.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Postage & Box Rent	\$250.00	\$0.00	\$0.00	\$0.00		\$0.00
Repairs & Maintenance - Office	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
BOE Administrator	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
BOE Secretary	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
TOTAL TAX EQUALIZERS	\$4,821.40	\$1,802.00	\$3,550.00	\$17.00	\$3,550.00	\$3,550.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
TAX ASSESSORS	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Appraiser			\$0.00			\$0.00
Salary - Clerk	\$27,851.20	\$27,864.61	\$28,687.00	\$25,036.89	\$29,000.00	\$29,543.70
Contract Appraiser	\$49,664.00	\$36,000.00	\$56,125.00	\$44,549.00	\$56,125.00	\$56,125.00
Board of Assessors	\$2,000.00	\$3,267.00	\$3,000.00	\$2,500.00	\$4,000.00	\$3,250.00
Agricultural Exemptions(Asses	\$550.00	\$2,480.00	\$2,450.00	\$500.00	\$2,450.00	\$2,450.00
Repairs & Maintenance GSI C	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance - Bldgs, Equip., Veh	\$800.00	\$850.00	\$1,000.00	\$622.00	\$1,500.00	\$1,000.00
Telephone	\$1,500.00	\$1,409.91	\$1,500.00	\$1,385.40	\$1,500.00	\$1,700.00
Mileage	\$500.00	\$22.40	\$500.00	\$0.00	\$500.00	\$500.00
Dues & Subscriptions	\$4,250.00	\$7,340.46	\$8,000.00	\$7,236.35	\$9,000.00	\$8,000.00
Training & Seminars	\$4,000.00	\$4,722.67	\$5,500.00	\$6,015.09	\$6,500.00	\$6,500.00
Miscellaneous Expense	\$250.00	\$96.00	\$250.00	\$77.00	\$300.00	\$250.00
Copier Maint. & Supplies	\$1,400.00	\$1,617.34	\$1,400.00	\$1,527.55	\$2,000.00	\$2,000.00
Office Supplies & Expense	\$2,000.00	\$243.51	\$1,000.00	\$567.58	\$1,000.00	\$1,000.00
Postage & Box Rent	\$500.00	\$377.00	\$500.00	\$0.00	\$500.00	\$500.00
Computer and Expense	\$750.00	\$0.00	\$750.00	\$0.00	\$750.00	\$300.00
County Map Maintenance	\$8,316.00	\$8,508.00	\$9,000.00	\$8,928.00	\$9,500.00	\$9,400.00
Capital Outlay - Equipment	\$0.00	\$107.98	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Computer Equ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Uniforms	\$0.00	\$89.45	\$0.00	\$0.00	\$0.00	\$0.00
Moving permits	\$2,000.00	\$1,550.00	\$2,000.00	\$600.00	\$2,000.00	\$2,000.00
Gas & Oil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ASSESSORS	\$107,331.20	\$96,546.33	\$121,662.00	\$99,544.86	\$126,625.00	\$124,518.70

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
TAX COMMISSIONER	Approved	Actual 4/30/25	Approved	Actual 2-28-2026	Requested	Approved
Salary - Commissioner	\$49,061.52	\$49,061.51	\$50,328.00	\$42,584.52		\$50,327.16
Salary - Clerk	\$34,085.58	\$26,883.76	\$35,108.00	\$27,306.58		\$36,163.71
Salary - Temporary Help	\$0.00	\$728.00	\$0.00	\$0.00	\$500.00	\$0.00
Tax FIFA Recording	\$1,000.00	\$2,653.00	\$1,000.00	\$0.00	\$2,000.00	\$2,000.00
Computer Support	\$5,272.00	\$2,415.25	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,968.00	\$2,968.00
Insurance - Bldgs, Equip., Veh	\$1,036.00	\$1,134.00	\$1,200.00	\$1,054.00	\$1,054.00	\$1,150.00
Telephone	\$1,500.00	\$1,634.91	\$1,500.00	\$1,385.00	\$1,800.00	\$1,900.00
Dues & Subscriptions	\$1,015.00	\$862.03	\$16,200.00	\$18,573.41	\$16,229.00	\$16,229.00
Training & Seminars	\$3,000.00	\$5,281.24	\$3,000.00	\$4,036.79	\$3,500.00	\$3,500.00
Miscellaneous Expense (GTS)	\$800.00	\$3,440.82	\$800.00	\$12,485.15	\$2,000.00	\$2,000.00
Miscellaneous Expense (GTS)	\$800.00	\$3,440.82	\$800.00	\$12,485.15	\$2,000.00	\$2,000.00
Digest Preparation	\$4,800.00	\$5,505.56	\$0.00	\$0.00	\$0.00	\$0.00
Copier Maint. & Supplies	\$1,000.00	\$1,092.02	\$1,000.00	\$830.22	\$1,000.00	\$1,000.00
Office Supplies & Expense	\$1,000.00	\$1,274.18	\$100.00	\$1,104.70	\$1,000.00	\$1,000.00
Postage & Box Rent	\$400.00	\$537.42	\$400.00	\$0.00	\$400.00	\$400.00
Pre-bill Service	\$1,600.00	\$1,713.30	\$1,600.00	\$1,515.10	\$1,750.00	\$1,750.00
Equipment	\$0.00	\$241.90	\$0.00	\$0.00	\$0.00	\$0.00
Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TAX COMMISSIONER	\$106,370.10	\$107,899.72	\$113,036.00	\$123,360.62	\$36,201.00	\$122,387.87

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
BOARD OF ELECTIONS	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary Board of Elections	\$3,000.00	\$2,250.00	\$3,000.00	\$2,500.00	\$3,000.00	\$3,000.00
Salary - Clerk	\$27,272.75	\$26,033.32	\$27,311.00	\$25,908.84		\$28,129.71
Temporary Help - Elections	\$1,500.00	\$306.90	\$1,500.00	\$475.20	\$1,500.00	\$1,000.00
Election Expense	\$62,000.00	\$42,762.23	\$57,000.00	\$43,018.41	\$60,000.00	\$60,000.00
Insurance - Bldgs, Equip., Veh	\$600.00	\$623.00	\$650.00	\$542.00	\$650.00	\$650.00
Contract - Election	\$0.00	\$2,732.10	\$0.00	\$0.00	\$0.00	\$0.00
Telephone	\$975.00	\$939.94	\$975.00	\$923.60	\$925.00	\$1,300.00
Advertising	\$600.00	\$1,931.12	\$600.00	\$240.00	\$600.00	\$600.00
Dues & Subscriptions	\$5,000.00	\$121.40	\$6,000.00	\$296.63	\$6,000.00	\$6,000.00
Travel & Training	\$2,500.00	\$1,655.72	\$2,500.00	\$7,755.05	\$3,900.00	\$3,900.00
Miscellaneous Expense	\$500.00	\$0.00	\$500.00	\$175.00	\$500.00	\$175.00
Copier Expense	\$600.00	\$569.86	\$600.00	\$431.59	\$600.00	\$600.00
Supplies	\$350.00	\$207.39	\$350.00	\$270.88	\$350.00	\$350.00
Postage	\$600.00	\$410.36	\$600.00	\$162.00	\$600.00	\$600.00
Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Computer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REGISTRARS	\$105,497.75	\$80,543.34	\$101,586.00	\$82,699.20	\$78,625.00	\$106,304.71

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
FAMILY & CHILDREN SERVICES	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Miscellaneous Expense	\$200.00	\$68.50	\$100.00	\$102.47	\$200.00	\$125.00
Capital Outlay	\$0.00		\$0.00		\$0.00	\$0.00
Salary & Travel Supplement	\$0.00		\$0.00		\$0.00	\$0.00
Board Per Diem/travel	\$750.00	\$360.00	\$500.00	\$583.40	\$750.00	\$750.00
Child Welfare-Foster Care	\$2,000.00	\$182.88	\$1,250.00	\$102.00	\$2,000.00	\$1,250.00
TOTAL FAMILY & CHILDREN	\$2,950.00	\$611.38	\$1,850.00	\$787.87	\$2,950.00	\$2,125.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
CORONER	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Coroner	\$8,725.99	\$8,613.60	\$8,726.00	\$7,172.60		\$8,607.12
Salary - Deputy Coroner	\$500.00	\$0.00	\$500.00	\$0.00		\$500.00
Insurance - Bldgs, Equip., Veh	\$25.00	\$21.00	\$25.00	\$23.00		\$25.00
Mileage	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Office Expense	\$1,200.00	\$1,200.00	\$1,200.00	\$1,000.00		\$1,200.00
Dues/Subscription	\$300.00	\$678.42	\$300.00	\$269.17		\$300.00
Training & Seminars	\$2,500.00	\$1,059.00	\$2,500.00	\$1,521.00		\$2,500.00
Removal & Transport	\$2,200.00	\$1,435.00	\$2,200.00	\$195.00		\$2,000.00
Miscellaneous Expense	\$500.00	\$1,178.34	\$500.00	\$0.00		\$500.00
Copier Maint. & Supplies	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Expenses(coroner fee)	\$3,000.00	\$1,575.00	\$3,000.00	\$1,925.00		\$2,500.00
Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
TOTAL CORONER	\$18,950.99	\$15,760.36	\$18,951.00	\$12,105.77	\$0.00	\$18,132.12

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
AMBULANCE SERVICE	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Paramedics	\$0.00		\$0.00			\$0.00
Salary - EMT's	\$0.00		\$0.00			\$0.00
Assistant Director	\$0.00		\$0.00			\$0.00
Overtime - Paramedics	\$0.00		\$0.00			\$0.00
Overtime - EMT	\$0.00		\$0.00			\$0.00
Billing Service	\$420,000.00	\$420,000.00	\$420,000.00	\$360,500.00		\$445,600.00
Repairs & Maintenance - Vehi	\$0.00		\$0.00			\$0.00
Repairs & Maintenance - Build	\$3,000.00	\$517.99	\$2,000.00	\$2,011.00		\$0.00
Repairs & Maintenance - Radi	\$0.00		\$0.00			\$1,000.00
Insurance - Bldgs, Equip., Veh	\$950.00	\$1,046.00	\$1,100.00	\$1,230.00		\$1,300.00
Telephone	\$0.00		\$0.00			\$0.00
Dues & Subscriptions	\$0.00		\$0.00			\$0.00
Training & Seminars	\$0.00		\$0.00			\$0.00
Youth Education	\$0.00		\$0.00			\$0.00
Ambulance License - Indigent	\$2,500.00		\$0.00			\$0.00
Miscellaneous Expense	\$0.00		\$0.00			\$100.00
Copier Maint. & Supplies	\$0.00		\$0.00			\$0.00
Office Supplies	\$0.00		\$0.00			\$0.00
Medical Supplies	\$0.00		\$0.00			\$0.00
Cleaning Supplies	\$0.00		\$0.00			\$0.00
Postage & Box Rent	\$0.00		\$0.00			\$0.00
Utilities	\$0.00		\$0.00			\$0.00
Gas & Oil	\$0.00		\$0.00			\$0.00
Uniforms	\$0.00		\$0.00			\$0.00
EMS Grant	\$0.00		\$0.00			\$0.00
Capital Outlay - Equipment	\$0.00		\$0.00			\$0.00
Capital Outlay - Vehicles	\$0.00		\$0.00			\$0.00
Capital Outlay - Furniture	\$0.00		\$0.00			\$4,000.00
TOTAL AMBULANCE SERVICE	\$426,450.00	\$421,563.99	\$423,100.00	\$363,741.00	\$0.00	\$452,000.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
HEALTH DEPARTMENT	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Health Department	\$94,000.00	\$93,999.96	\$94,000.00	\$82,083.30		\$94,000.00
Mental Health	\$7,500.00	\$9,375.00	\$7,500.00	\$3,750.00		\$7,500.00
TOTAL HEALTH DEPARTMENT	\$101,500.00	\$103,374.96	\$101,500.00	\$85,833.30	\$0.00	\$101,500.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
ROAD DEPARTMENT	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Public Works Director	\$33,418.58	\$33,418.58	\$34,422.00	\$29,125.58		\$35,453.77
Salary - Operators	\$144,200.00	\$110,914.11	\$145,000.00	\$95,103.62		\$108,833.92
Maintenance	\$6,000.00	\$0.00	\$6,000.00	\$0.00		\$6,000.00
Repair & Maint. - Vehicles	\$8,000.00	\$2,294.09	\$8,000.00	\$3,304.19		\$8,000.00
Repair & Maint. - Equipment	\$75,000.00	\$84,717.92	\$75,000.00	\$36,948.42		\$0.00
Repair & Maint. - Building	\$500.00	\$0.00	\$500.00	\$418.24		\$0.00
Insurance - Bldgs, Equip., Veh	\$13,000.00	\$15,212.00	\$15,250.00	\$14,109.00		\$15,250.00
Telephone	\$900.00	\$1,126.97	\$1,000.00	\$780.37		\$1,000.00
Miscellaneous Expense	\$1,000.00	\$1,252.78	\$1,000.00	\$557.55		\$1,000.00
Supplies	\$3,500.00	\$6,811.59	\$3,500.00	\$4,514.41		\$5,500.00
Culvert & Pipe	\$9,000.00	\$21,445.10	\$9,000.00	\$12,485.60		\$18,000.00
Rock & Gravel	\$12,500.00	\$9,479.03	\$12,500.00	\$6,999.60		\$12,500.00
Road Sign Expense	\$2,000.00	\$661.50	\$2,000.00	\$1,823.32		\$2,500.00
Right of way Spraying	\$1,000.00	\$3,764.00	\$2,000.00	\$2,387.50		\$5,000.00
Utilities	\$3,800.00	\$3,951.00	\$3,800.00	\$4,056.00		\$5,500.00
Gas, Diesel, Oil & Grease	\$70,000.00	\$47,332.32	\$65,000.00	\$47,971.31		\$70,000.00
Road Construction Expense	\$100,000.00	\$0.00	\$25,000.00	\$10,710.00		\$0.00
Capital Outlay - Infrastructure	\$983,834.79	\$0.00	\$0.00	\$0.00		\$0.00
Capital Outlay - Equipment	\$10,000.00	\$0.00	\$10,000.00	\$0.00		\$10,000.00
Capital Outlay - Vehicles	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Uniforms	\$2,750.00	\$3,713.72	\$3,200.00	\$4,398.55		\$4,600.00
New Equipment Lease Payme	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Interest on Leasing Contract	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Copier Maint. & Supplies	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
TOTAL ROAD DEPARTMENT	\$1,480,403.37	\$346,094.71	\$422,172.00	\$275,693.26	\$0.00	\$309,137.69

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
EMERGENCY MANAGEMENT	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salary - Director	\$11,300.00	\$11,300.12	\$11,639.00	\$8,953.00		\$11,700.00
Insurance - Bldgs, Equip., Veh	\$2,000.00	\$2,035.00	\$2,050.00	\$1,909.00		\$2,000.00
Repair & Maint. - Equipment	\$0.00	\$0.00	\$250.00	\$155.64		\$250.00
Telephone	\$600.00	\$469.97	\$500.00	\$461.80		\$650.00
Cell Phone	\$800.00	\$1,128.10	\$1,000.00	\$780.38		\$1,000.00
Auto Expense (mileage)	\$0.00	\$344.48	\$0.00	\$0.00		\$0.00
Dues & Subscriptions (Hazard	\$25.00	\$129.00	\$140.00	\$0.00		\$140.00
Training	\$500.00	\$779.40	\$500.00	\$0.00		\$500.00
Hazard Mitigation	\$0.00	\$3,750.00	\$0.00	\$11,250.00		\$4,000.00
Miscellaneous Expense	\$500.00	\$464.79	\$500.00	\$0.00		\$500.00
Copier Maint. & Supplies	\$450.00	\$478.60	\$450.00	\$392.63		\$500.00
Office Supplies	\$100.00	\$0.00	\$100.00	\$42.69		\$100.00
Postage EMA	\$10.00	\$0.00	\$10.00	\$0.00		\$10.00
Uniforms	\$100.00	\$0.00	\$100.00	\$0.00		\$100.00
TOTAL EMERGENCY MANA	\$16,385.00	\$20,879.46	\$17,239.00	\$23,945.14	\$0.00	\$21,450.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
Culture & Recreation	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Youth Program	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		\$5,000.00
Desoto Trail Library	\$6,400.00	\$6,032.76	\$6,400.00	\$6,476.26		\$7,800.00
Telephone Library	\$750.00	\$469.97	\$600.00	\$461.80		\$700.00
TOTAL Culture & Recreation	\$12,150.00	\$11,502.73	\$12,000.00	\$11,938.06	\$0.00	\$13,500.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
DISASTER	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Salaries - Cleanup COVID 19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries - Sheriff's Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries - Streets & Roads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries - EMT's	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries - Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Georgia Forestry Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Georgia State Patrol Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Georgia DNR Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Dept Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Damage Evaluation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repair & Maint. - Building	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repair & Maint. - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auto Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cleaning Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Buyout - FEMA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FLOOD DISASTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 2026 - FY 2027 Tentative Approved BUDGET

	2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
SOLID WASTE	Approved	Actual 4/30/25	Approved	Actual 2/28/26	Requested	Approved
Recycling Expense	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Solid Waste Collection	\$280,000.00	\$280,820.88	\$280,000.00	\$243,492.79		\$294,000.00
Supplies & Expense	\$700.00	\$908.39	\$700.00	\$457.99		\$1,200.00
Postage & Meter	\$3,200.00	\$3,705.91	\$3,500.00	\$2,629.49		\$3,500.00
TOTAL SOLID WASTE	\$283,900.00	\$285,435.18	\$284,200.00	\$246,580.27	\$0.00	\$298,700.00