

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 77 Jackson Street
Zebulon, GA 30295

J. Briar Johnson, Chairman
Tim Daniel, Commissioner
Tim Guy, Commissioner
Jason Proctor, Commissioner
James Jenkins, Commissioner

Brandon Rogers, County Manager
Angela Blount, County Clerk

Special Called Meeting AGENDA Tuesday, June 2, 2026 - 6:30 PM Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon, Georgia

1. CALL TO ORDER

Chairman J. Briar Johnson

2. INVOCATION

Silent Invocation

3. PLEDGE OF ALLEGIANCE

Chairman J. Briar Johnson

4. APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))

5. NEW BUSINESS

a. PUBLIC HEARING: To receive public input regarding the Fiscal Year 2026-2027 Budget.

6. EXECUTIVE SESSION

7. ADJOURNMENT

Agenda subject to revision.

PIKE COUNTY BOARD OF COMMISSIONERS

PUBLIC HEARING: FY 2026-2027 Budget

SUBJECT:

PUBLIC HEARING: To receive public input regarding the Fiscal Year 2026-2027 Budget.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	FY2026-2027 Proposed Budget
▣ Exhibit	FY 2026/2027 Budget Summary Sheet

REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 03 Revenue Accounts								
Revenue								
100-03-1000-311750-000 Franchise Fee Tax- Television Cab...	4,428.00	4,000.00	1,887.00		53	3,500.00	3,500.00	
100-03-1000-371000-061 Rec Authority Donations		1,000.00			100	1,000.00	1,000.00	
100-03-1000-371000-080 Pc Fire Donations - Revenue	500.00	1,000.00			100	1,000.00	1,000.00	
100-03-1000-371000-091 Animal Shelter Donations		500.00			100	1,000.00	1,000.00	
100-03-1300-340000-000 Prior Year Revenues						473,008.00		
100-03-1330-314200-081 Beer & Wine Excise	44,147.00	45,000.00	37,734.00		16	47,000.00	47,000.00	
100-03-1330-316100-000 Business/ Occupation License	50,576.00	45,000.00	44,852.00		0	53,000.00	53,000.00	
100-03-1330-316300-000 Financial Institution Tax	93,958.00	93,000.00	96,120.00		-3	96,000.00	96,000.00	
100-03-1330-321100-081 Beer & Wine License	13,200.00	13,200.00	14,092.00		-7	14,000.00	14,000.00	
100-03-1400-341900-014 Municipal Election Services		5,000.00	5,704.00		-14	6,000.00	6,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-1400-341901-000 Elections - Board Of Education	28,595.00	5,000.00			100	12,000.00	12,000.00	
100-03-1400-341910-000 Election Qualifying Fees		5,000.00	3,126.00		37	5,000.00	5,000.00	
100-03-1500-340000-000 Misc Revenue	8,507.00	20,000.00	10,192.00		49	10,000.00	10,000.00	
100-03-1500-341400-000 Printing & Copying Service	100.00	200.00	66.00		67	250.00	250.00	
100-03-1500-361000-000 Interest Revenue	182,724.00	120,000.00	89,696.00		25	140,000.00	140,000.00	
100-03-1500-392100-000 Sale Of Assets	1,739.00	2,324,569.00	2,670,236.00		-15	20,000.00	70,000.00	
100-03-1510-349300-000 Bad Check Fees		100.00	25.00		75	100.00	100.00	
100-03-1514-313100-000 Local Option Sales Tax	2,104,365.00	2,000,000.00	1,703,866.00		15	2,300,000.00	2,300,000.00	
100-03-1514-316200-082 Insurance Premium Tax	1,393,943.00	1,450,000.00	1,563,590.00		-8	1,690,000.00	1,690,000.00	
100-03-1516-342310-000 Fingerprinting - Alcohol License	346.00	500.00	421.00		16	500.00	500.00	
100-03-1545-311000-000 General Property Taxes	8,552,247.00	10,649,035.00	8,908,571.00		16	10,253,212.00	10,265,773.00	
100-03-1545-311120-000 Timber Tax	13,219.00	10,000.00	8,880.00		11	15,000.00	15,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-1545-311200-000 Property Tax - Prior Year	477,672.00	180,000.00	265,838.00		-48	465,798.00	465,798.00	
100-03-1545-311310-000 Motor Vehicle Tax	114,330.00	130,000.00	101,796.00		22	125,000.00	125,000.00	
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,478.00	18,000.00	17,459.00		3	20,000.00	20,000.00	
100-03-1545-311315-000 Motor Vehicle - Tavn	1,649,022.00	1,723,000.00	1,541,141.00		11	1,850,000.00	1,850,000.00	
100-03-1545-311320-000 Mobile Home	8,907.00	12,000.00	7,848.00		35	10,000.00	10,000.00	
100-03-1545-311340-000 Intangible Tax	155,744.00	150,000.00	145,468.00		3	170,000.00	170,000.00	
100-03-1545-311500-000 Property Not On Digest	219,942.00	60,000.00			100	50,000.00	50,000.00	
100-03-1545-319000-000 Penalties & Interest - Taxes	74,700.00	30,000.00	50,116.00		-67	50,000.00	50,000.00	
100-03-1545-319900-000 Cost & Interest - Taxes	43,563.00	25,000.00	29,476.00		-18	40,000.00	40,000.00	
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	68,961.00	70,000.00	58,014.00		17	75,000.00	75,000.00	
100-03-1545-341940-000 Tax Collection - Commission	380,185.00	340,000.00	389,137.00		-14	400,000.00	400,000.00	
100-03-1545-346900-000 Tag Mailout Fees	5,340.00	5,000.00	10,006.00		-100	5,000.00	5,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-1545-383000-000 Insurance Reimbursements	43,204.00	10,000.00	116,641.00		-1,066	25,000.00	49,654.00	
100-03-1550-311400-000 Heavy Equipment - Taxes	5,226.00	3,000.00	1,398.00		53	3,000.00	3,000.00	
100-03-2150-311600-000 Real Estate Transfer	54,383.00	50,000.00	54,447.00		-9	60,000.00	60,000.00	
100-03-2150-351110-000 Clerk Of Superior Court	141,111.00	140,000.00	150,721.00		-8	170,000.00	170,000.00	
100-03-2400-351130-000 Magistrate Court	24,903.00	15,000.00	25,190.00		-68	30,000.00	30,000.00	
100-03-2400-351130-091 Animal Ordinance Violations	5,707.00	5,000.00	837.00		83	5,000.00	5,000.00	
100-03-2400-351131-000 Sheriff Services - Magistrate	22,353.00	23,000.00	28,754.00		-25	30,000.00	30,000.00	
100-03-2450-351150-000 Probate Court	166,476.00	150,000.00	156,888.00		-5	170,000.00	170,000.00	
100-03-3300-342000-000 Sheriff Services - Superior Court	34,081.00	30,000.00	21,889.00		27	30,000.00	30,000.00	
100-03-3300-342100-000 Sheriff Service -Board Of Educati...	131,023.00	250,000.00	103,531.00		59	300,000.00	300,000.00	
100-03-3326-342330-000 Inmate Housing Revenues	4,308.00	5,000.00	15,080.00		-202	10,000.00	10,000.00	
100-03-3420-389001-000 Restitution - Other	1,100.00	500.00	1,454.00		-191	500.00	500.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-3500-371000-080 Fire Dept Donations	1,005.00		600.00					
100-03-3530-342000-000 Fire Dept Grant - Fireworks Grant	12,636.00							
100-03-3910-346110-000 Animal Control Shelter Fees	100.00		180.00			200.00	200.00	
100-03-3920-331151-000 Hazard Mitigation Grant		11,340.00			100			
100-03-3960-334151-000 Gswcc Watershed Dam Maintenance		1,500.00			100	1,500.00	1,500.00	
100-03-4000-343000-000 Culvert Permit Fees	21,728.00	25,000.00	15,800.00		37	18,000.00	18,000.00	
100-03-4226-346901-000 Sale Of Scrap Metal	1,964.00	2,500.00	2,475.00		1	2,500.00	2,500.00	
100-03-4500-344100-045 Epd Hazardous Waste Reimbursement						175,000.00	175,000.00	
100-03-4530-344150-045 Transfer Station Lease	10,000.00	10,000.00	10,000.00			10,000.00	10,000.00	
100-03-5431-334103-000 Gema/Hs - Empg Performance Grant	7,651.00	7,600.00			100	7,600.00	7,600.00	
100-03-5520-346000-000 Senior Citizen Center	89,656.00	90,000.00	43,892.00		51	90,000.00	90,000.00	
100-03-5520-371000-000 Senior Center Donations	500.00							

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Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-6180-389000-000 Repayment Of Chestnut Oak Loan - ...						28,640.00	28,640.00	
100-03-6500-347100-000 Library Copier Fees	1,597.00	2,500.00	1,168.00		53	2,500.00	2,500.00	
100-03-7220-322200-000 Building Permits	296,790.00	290,000.00	267,016.00		8	290,000.00	290,000.00	
100-03-7400-322210-000 Zoning & Land Use Fees	33,624.00	25,000.00	25,593.00		-2	30,000.00	30,000.00	
100-03-7410-323900-000 Plat Reviews	1,250.00	3,000.00	650.00		78	1,500.00	1,500.00	
100-03-7410-323901-000 Code Enforcement Services	300.00	1,000.00			100	1,000.00	1,000.00	
100-03-7510-346900-000 Admin Fee - Development Authority	109,507.00	116,968.00	90,840.00		22	116,982.00	112,734.00	
Total Revenue	\$16,931,621.00	\$20,803,012.00	\$18,910,401.00			\$20,011,290.00	\$19,621,249.00	
Total Expenditure								
Net	\$16,931,621.00	\$20,803,012.00	\$18,910,401.00			\$20,011,290.00	\$19,621,249.00	
Department: 10 Contingency								
Expenditure								
100-10-1310-579000-000 Contingencies		100,000.00			100	50,000.00	50,000.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure		\$100,000.00				\$50,000.00	\$50,000.00	
Net		-\$100,000.00				-\$50,000.00	-\$50,000.00	
Department: 13 Commissioners								
Expenditure								
100-13-1000-512101-000 Hra Contribution	1,790.00	5,500.00	997.00		82	3,250.00	3,250.00	
100-13-1000-523100-000 Accg-Ins - Property & Liability	262,335.00	300,000.00	302,089.00		-1	330,000.00	330,000.00	
100-13-1000-523200-000 Communications - Phone	9,482.00	10,000.00	7,755.00		22	9,500.00	9,500.00	
100-13-1000-523900-000 Employee Screening	845.00	850.00	855.00		-1	850.00	850.00	
100-13-1300-512200-000 Fica	86.00							
100-13-1300-512600-000 Unemployment Payments		5,000.00			100	5,000.00	5,000.00	
100-13-1300-512900-000 Uniforms	154.00	250.00			100	250.00	250.00	
100-13-1300-523201-000 Cell Phone Communication	588.00	600.00	490.00		18	600.00	600.00	
100-13-1300-523232-000 Equipment Rental	1,958.00	2,000.00	1,620.00		19	2,200.00	2,375.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-13-1300-523300-000 Legal Publication	6,126.00	7,500.00	2,817.00		62	7,500.00		
100-13-1300-523500-000 Travel	14,953.00	20,940.00	9,363.00		55	25,000.00	25,000.00	
100-13-1300-523600-000 Dues & Fees	7,005.00	8,000.00	7,580.00		5	8,000.00	8,000.00	
100-13-1300-523700-000 Training	9,084.00	13,050.00	9,229.00		29	13,050.00	13,050.00	
100-13-1300-523850-000 Contract Services	115,818.00	65,000.00	71,977.00		-11	65,000.00	51,787.00	
100-13-1300-523900-000 Postage	1,988.00	2,400.00	1,753.00		27	2,400.00	2,400.00	
100-13-1300-531000-000 Supplies	6,198.00	7,500.00	7,149.00		5	7,500.00	7,500.00	
100-13-1300-531270-000 Gas\Diesel		200.00	93.00		53	200.00	200.00	
100-13-1300-531400-000 Legal Resources		2,500.00			100	2,500.00	2,000.00	
100-13-1310-511100-000 Regular (Comm) Employees	153,902.00	155,547.00	128,796.00		17	156,739.00	156,739.00	
100-13-1310-512100-000 Group (Comm) Insurance	69,515.00	74,465.00	62,619.00		16	75,043.00	71,580.00	
100-13-1310-512200-000 Fica & Medicare	9,498.00	11,900.00	9,483.00		20	11,990.00	11,990.00	

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Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-13-1310-512700-000 Workers Compensation - Comm	114,796.00	121,000.00	93,096.00		23	110,000.00	110,000.00	
100-13-1320-511100-000 Regular (Co Mgr) Employees	13,113.00	65,000.00	54,750.00		16	65,000.00	66,348.00	
100-13-1320-512100-000 Group (Co Mgr) Insurance	77.00	10,065.00			100		423.00	
100-13-1320-512200-000 Fica & Medicare	966.00	4,973.00	4,131.00		17	4,973.00	5,122.00	
100-13-1320-512400-000 Retirement Contributions	10,426.00	10,612.00			100	10,000.00	10,000.00	
100-13-1330-511100-000 Regular (Administration) Emplo...	227,574.00	247,239.00	203,662.00		18	251,953.00	259,511.00	
100-13-1330-512100-000 Group (Adm) Insurance	32,000.00	47,432.00	19,351.00		59	28,050.00	31,736.00	
100-13-1330-512200-000 Fica & Medicare	16,237.00	19,062.00	15,560.00		18	19,275.00	19,853.00	
100-13-1330-512400-000 Retirement Contributions	17,735.00	27,282.00	29,345.00		-8	32,000.00	32,000.00	
100-13-1330-523300-000 Advertising & Legal Publications	460.00	3,600.00	1,012.00		72	3,600.00	8,500.00	
100-13-1500-521200-000 Prof Svc - Salary Study		20,000.00	19,881.00		1			
100-13-1500-523901-000 Bank Service Charges	575.00	500.00	9,052.00		-1,710	500.00	500.00	

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	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-13-1512-582301-000 Penalties & Late Charges	11,365.00							
100-13-1530-521200-000 Professional Svc - Law	92,499.00	96,000.00	88,945.00		7	96,000.00	96,000.00	
100-13-1530-521201-000 Prof Svc - Attorney - Suits	2,500.00	10,000.00	14,244.00		-42	10,000.00	20,000.00	
100-13-1540-573000-000 Employee Recognition	8,101.00	8,500.00			100	8,500.00	5,000.00	
100-13-1560-521200-000 Prof Svc - Audit	36,770.00	35,000.00	32,414.00		7	35,000.00	36,500.00	
100-13-3000-523101-000 Accg-Ins - Ptsd First Responder	4,070.00	15,000.00	11,308.00		25	15,000.00	15,000.00	
100-13-4400-531210-000 Water/Sewage	1,094.00	1,200.00	940.00		22	1,200.00	1,200.00	
100-13-4600-531530-000 Electricity	6,078.00	7,000.00	5,305.00		24	7,000.00	7,000.00	
100-13-8000-581016-000 Unitedbank Loan #3807 - Principal		2,192,000.00	2,241,480.00		-2			
100-13-8000-582016-000 United Bank Loan 3807 - Interest	146,791.00	127,569.00	63,260.00		50			
Total Revenue								
Total Expenditure	\$1,414,552.00	\$3,762,236.00	\$3,532,401.00			\$1,424,623.00	\$1,426,764.00	
Net	-\$1,414,552.00	-\$3,762,236.00	-\$3,532,401.00			-\$1,424,623.00	-\$1,426,764.00	

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	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 14 Board Of Elections & Reg.								
Expenditure								
100-14-1400-511100-000 Regular Employees	153,928.00	191,113.00	150,731.00		21	198,625.00	196,651.00	
100-14-1400-511200-000 Board Compensation	3,088.00	4,000.00	1,872.00		53	4,000.00	4,000.00	
100-14-1400-512100-000 Group Insurance	26,741.00	46,407.00	22,591.00		51	54,140.00	62,124.00	
100-14-1400-512101-000 Hra Contribution	604.00	1,750.00	1,890.00		-8	3,250.00	3,250.00	
100-14-1400-512200-000 Fica & Medicare	10,806.00	14,926.00	11,440.00		23	14,606.00	15,044.00	
100-14-1400-512201-000 Board Fica / Medicare						306.00	306.00	
100-14-1400-512400-000 Retirement Contributions	8,838.00	9,059.00	17,052.00		-88	17,478.00	17,478.00	
100-14-1400-522200-000 Repairs & Maintenance	37.00	500.00			100	1,000.00	750.00	
100-14-1400-523200-000 Communications - Phone	1,743.00	1,525.00	1,380.00		10	1,601.00	1,500.00	
100-14-1400-523300-000 Advertising	1,797.00	800.00	1,389.00		-74	1,000.00	1,000.00	

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100-14-1400-523500-000 Travel	2,410.00	6,000.00	5,839.00		3	6,000.00	6,000.00	
100-14-1400-523600-000 Dues & Fees	1,494.00	700.00	618.00		12	700.00	700.00	
100-14-1400-523700-000 Training	3,800.00	2,300.00	1,082.00		53	2,400.00	2,400.00	
100-14-1400-523850-000 Poll Workers - Contract Svc.	50,203.00	104,128.00	24,575.00		76	105,000.00	75,000.00	
100-14-1400-523900-000 Postage	2,664.00	3,500.00	1,169.00		67	4,000.00	3,500.00	
100-14-1400-531000-000 Supplies	14,010.00	12,000.00	38,503.00		-221	12,000.00	12,000.00	
100-14-1400-542500-000 Other Equipment	4,933.00	1,000.00	582.00		42	1,000.00	1,000.00	
100-14-1500-523850-000 Contract Services	26,413.00	27,500.00	27,975.00		-2	32,500.00	40,062.00	
100-14-4400-531210-000 Water /Sewage	334.00	350.00	282.00		19	360.00	360.00	
100-14-4600-531530-000 Electricity Exp	2,560.00	2,500.00	2,128.00		15	2,750.00	2,750.00	
100-14-4700-531520-000 Natural Gas Expense	260.00	250.00	259.00		-3	250.00	350.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$316,663.00	\$430,308.00	\$311,357.00			\$462,966.00	\$446,225.00	
Net	-\$316,663.00	-\$430,308.00	-\$311,357.00			-\$462,966.00	-\$446,225.00	
Department: 15 Board Of Equalization								
Expenditure								
100-15-1000-523300-000 Legal Publication	64.00	200.00			100	200.00	200.00	
100-15-1000-523500-000 Bd Of Eq Travel	912.00	400.00			100	400.00	400.00	
100-15-1000-523700-000 Bd Of Eq Training	205.00	1,000.00	636.00		36	1,000.00	1,000.00	
100-15-1000-531000-000 Bd Of Eq - Supplies		50.00			100	50.00	50.00	
100-15-1330-512200-000 Fica & Medicare	36.00							
100-15-1330-521100-000 Bd Of Eq Per Diem	1,543.00	1,400.00	800.00		43	1,400.00	1,400.00	
100-15-1330-521200-000 Comp Pay	500.00	1,000.00			100	1,000.00	1,000.00	
100-15-1330-523400-000 Printing & Binding						1,000.00	1,000.00	
100-15-1550-523900-000 Postage		150.00			100	250.00	250.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$3,260.00	\$4,200.00	\$1,436.00			\$5,300.00	\$5,300.00	
Net	-\$3,260.00	-\$4,200.00	-\$1,436.00			-\$5,300.00	-\$5,300.00	
Department: 16 Tax Commissioner								
Expenditure								
100-16-1545-511100-000 Regular Employees	227,913.00	245,349.00	189,361.00		23	249,000.00	256,686.00	
100-16-1545-512100-000 Group Insurance	41,140.00	43,076.00	33,746.00		22	45,000.00	38,941.00	
100-16-1545-512101-000 Hra Contribution	1,500.00	1,500.00	1,255.00		16	1,500.00	750.00	
100-16-1545-512200-000 Fica & Medicare	15,758.00	18,770.00	14,024.00		25	19,049.00	19,636.00	
100-16-1545-512400-000 Retirement Contributions	13,413.00	13,860.00	13,942.00		-1	14,000.00	14,291.00	
100-16-1545-521200-000 Professional Svc	9,250.00	9,300.00	9,095.00		2	9,800.00		
100-16-1545-523200-000 Communications - Phone	2,395.00	2,200.00	1,734.00		21	2,200.00	2,200.00	
100-16-1545-523300-000 Advertising/Legal Publications		50.00			100	50.00	50.00	
100-16-1545-523400-000 Printing & Binding		850.00	548.00		36	850.00	850.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-16-1545-523500-000 Travel	1,281.00	800.00	153.00		81	1,000.00	1,000.00	
100-16-1545-523600-000 Dues & Fees	400.00	500.00	1,359.00		-172	600.00	600.00	
100-16-1545-523700-000 Training	924.00	865.00			100	1,000.00	1,000.00	
100-16-1545-523850-000 Contract Svc	45,376.00	39,500.00	28,291.00		28	39,500.00	49,300.00	
100-16-1545-523900-000 Postage	3,283.00	4,400.00	2,982.00		32	4,400.00	4,400.00	
100-16-1545-531000-000 Supplies	5,370.00	4,700.00	4,114.00		12	6,000.00	6,000.00	
100-16-4400-531210-000 Water / Sewage	349.00	360.00	295.00		18	360.00	385.00	
100-16-4600-531530-000 Electricity Exp -Tax Comm	2,243.00	2,250.00	1,862.00		17	2,250.00	2,650.00	
100-16-4700-531220-000 Natural Gas Expens	250.00	250.00	252.00		-1	250.00	275.00	
Total Revenue								
Total Expenditure	\$370,845.00	\$388,580.00	\$303,013.00			\$396,809.00	\$399,014.00	
Net	-\$370,845.00	-\$388,580.00	-\$303,013.00			-\$396,809.00	-\$399,014.00	

Department: 17 Tax Assessor

Expenditure

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-17-1300-523201-000 Cell Phone Communications	941.00	1,500.00	623.00		58	1,500.00	2,400.00	
100-17-1550-511100-000 Regular Employees	233,025.00	279,015.00	177,436.00		36	229,920.00	246,762.00	
100-17-1550-511200-000 Board Compensation	6,520.00	7,000.00	4,080.00		42	10,500.00	9,000.00	
100-17-1550-512100-000 Group Insurance	80,203.00	99,913.00	55,302.00		45	99,913.00	82,367.00	
100-17-1550-512101-000 Hra Contribution	2,202.00	4,500.00	2,909.00		35	4,500.00	4,500.00	
100-17-1550-512200-000 Fica & Medicare	15,821.00	21,880.00	13,174.00		40	21,880.00	18,877.00	
100-17-1550-512400-000 Retirement Contributions	21,676.00	21,588.00	26,670.00		-24	21,588.00	26,788.00	
100-17-1550-522200-000 Repairs & Maintenance	42.00					100.00		
100-17-1550-523200-000 Communications - Phone	2,234.00	2,250.00	1,334.00		41	2,250.00	1,750.00	
100-17-1550-523300-000 Advertising		500.00	64.00		87	500.00	500.00	
100-17-1550-523400-000 Printing & Binding	7,573.00	8,500.00	1,436.00		83	8,500.00	8,500.00	
100-17-1550-523500-000 Travel	7,091.00	8,000.00	2,367.00		70	8,000.00	8,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-17-1550-523600-000 Dues & Fees	3,500.00	500.00			100	500.00	500.00	
100-17-1550-523700-000 Training	2,342.00	2,500.00	614.00		75	2,500.00	2,500.00	
100-17-1550-523850-000 Contract Svc	69,641.00	162,031.00	191,471.00		-18	174,449.00	217,000.00	
100-17-1550-523900-000 Postage	364.00	1,500.00	594.00		60	1,000.00	1,000.00	
100-17-1550-531000-000 Supplies	1,718.00	2,000.00	2,080.00		-4	2,000.00	2,000.00	
100-17-1550-531270-000 Gas/Diesel	3,714.00	6,000.00	1,192.00		80	6,000.00	3,750.00	
100-17-1550-542200-000 Vehicles M&R	635.00	1,500.00	175.00		88	1,500.00	1,500.00	
100-17-1550-542400-000 Computers			30.00					
100-17-4400-531210-000 Water/Sewage	425.00	500.00	359.00		28	500.00	500.00	
100-17-4600-531530-000 Electricity	2,821.00	2,850.00	2,340.00		18	2,850.00	3,000.00	
100-17-4700-531220-000 Natural Gas	213.00	250.00	227.00		9	250.00	250.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$462,701.00	\$634,277.00	\$484,477.00			\$600,700.00	\$641,444.00	
Net	-\$462,701.00	-\$634,277.00	-\$484,477.00			-\$600,700.00	-\$641,444.00	
Department: 18 Buildings & Grounds								
Expenditure								
100-18-1300-523201-000 Cell Phone Communications	527.00	600.00	440.00		27	600.00	600.00	
100-18-1565-511100-000 Regular Employees	114,099.00	147,591.00	123,225.00		17	153,831.00	151,684.00	
100-18-1565-511300-000 Overtime	303.00	1,000.00	85.00		92	1,000.00	1,000.00	
100-18-1565-512100-000 Group Insurance	17,916.00	28,646.00	26,086.00		9	45,498.00	40,885.00	
100-18-1565-512101-000 Hra Contribution	1,792.00	1,750.00	64.00		96	750.00	750.00	
100-18-1565-512200-000 Fica & Medicare	7,904.00	11,368.00	8,873.00		22	11,769.00	11,604.00	
100-18-1565-512400-000 Retirement Contributions	16,074.00	16,476.00	10,946.00		34	11,220.00	11,220.00	
100-18-1565-512900-000 Uniforms	652.00	750.00	577.00		23	750.00	750.00	
100-18-1565-522100-000 Cleaning Supplies	5,832.00	7,000.00	3,809.00		46	7,000.00	7,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-18-1565-522200-000 Maintenance Rprs/Exp - All Facili...	111,986.00	114,700.00	42,748.00		63	100,000.00	126,000.00	
100-18-1565-522201-000 Contract Services - Bldg & Ground...	81,409.00	80,410.00	68,563.00		15	80,832.00	83,027.00	
100-18-1565-531210-000 Water / Sewage	294.00	3,300.00	3,272.00		1	3,500.00	3,500.00	
100-18-1565-531520-000 Propane Gas	572.00	1,500.00			100	1,500.00	1,000.00	
100-18-1565-531700-000 Supplies - Small Equipment	930.00	1,000.00	546.00		45	1,000.00	1,000.00	
100-18-1565-542200-000 Vehicles M& R	15,112.00	2,500.00	5,373.00		-115	10,500.00	10,500.00	
100-18-4600-531530-000 Electricity Expense	2,370.00	2,600.00	1,964.00		24	2,500.00	2,600.00	
100-18-4700-531270-000 Gas/Diesel	4,960.00	7,500.00	3,527.00		53	6,000.00	6,000.00	
Total Revenue								
Total Expenditure	\$382,732.00	\$428,691.00	\$300,098.00			\$438,250.00	\$459,120.00	
Net	-\$382,732.00	-\$428,691.00	-\$300,098.00			-\$438,250.00	-\$459,120.00	
Department: 20 Court Services								
Expenditure								
100-20-2000-521200-000 Professional Services		10,000.00	185.00		98	10,000.00	10,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-20-2000-531300-000 Food		400.00	130.00		68	400.00	400.00	
100-20-2000-531600-000 Small Equipment		1,000.00			100	1,000.00	1,000.00	
100-20-2100-531100-000 Supplies / Materials	220.00	1,500.00	1,570.00		-5	1,500.00	1,500.00	
100-20-2150-521100-000 Circuit Court	117,868.00	118,960.00	127,355.00		-7	128,144.00	128,144.00	
100-20-2300-521100-000 Court Interpreter / Translator	686.00		768.00			1,000.00	1,000.00	
100-20-2500-521100-000 Court Reporter	18,382.00	19,000.00	9,462.00		50	19,000.00	19,000.00	
100-20-2700-523850-000 Juror Per Diem	7,160.00	10,000.00	10,000.00			10,000.00	10,000.00	
100-20-2750-523200-000 Communications - Phone	2,315.00	2,200.00	1,549.00		30	1,600.00	1,800.00	
100-20-2750-523851-000 Contract Services	3,450.00	4,000.00	1,000.00		75	4,000.00	4,000.00	
100-20-2800-521000-000 Guardian Ad Litem	26,000.00	26,000.00	23,833.00		8	26,000.00	26,000.00	
100-20-4400-531210-000 Water / Sewage	1,086.00	1,130.00	970.00		14	1,130.00	1,130.00	
100-20-4600-531530-000 Electricity Expense	29,364.00	30,000.00	25,011.00		17	30,000.00	30,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$206,531.00	\$224,190.00	\$201,833.00			\$233,774.00	\$233,974.00	
Net	-\$206,531.00	-\$224,190.00	-\$201,833.00			-\$233,774.00	-\$233,974.00	
Department: 21 Clerk Of Superior Court								
Expenditure								
100-21-2180-511100-000 Regular Employees	222,242.00	229,787.00	196,364.00		15	239,618.00	239,618.00	
100-21-2180-512100-000 Group Insurance	59,090.00	58,425.00	53,818.00		8	64,653.00	74,566.00	
100-21-2180-512101-000 Hra Contribution	2,940.00	3,500.00	1,632.00		53	1,750.00	1,750.00	
100-21-2180-512200-000 Fica & Medicare	15,232.00	17,579.00	14,617.00		17	18,331.00	18,331.00	
100-21-2180-512400-000 Retirement Contributions	22,388.00	22,574.00	16,179.00		28	16,583.00	16,583.00	
100-21-2180-522200-000 Repairs & Maintenance	135.00		820.00			8,495.00	500.00	
100-21-2180-523200-000 Communications - Phone	2,199.00	1,912.00	1,325.00		31	1,600.00	1,620.00	
100-21-2180-523300-000 Advertising/ Legal Publication	75.00	500.00			100	500.00	500.00	
100-21-2180-523400-000 Printing & Binding	1,105.00	1,000.00	2,530.00		-153	2,000.00	2,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-21-2180-523500-000 Travel	4,549.00	2,500.00	1,265.00		49	3,000.00	3,000.00	
100-21-2180-523600-000 Dues & Fees	600.00	600.00	1,200.00		-100	600.00	1,200.00	
100-21-2180-523700-000 Training	1,300.00	2,500.00	1,014.00		59	2,500.00	2,500.00	
100-21-2180-523850-000 Contract Services	33,118.00	32,000.00	37,591.00		-17	35,000.00	35,000.00	
100-21-2180-523900-000 Postage	1,860.00	3,000.00	1,768.00		41	3,000.00	3,000.00	
100-21-2180-531000-000 Supplies	4,506.00	4,000.00	5,287.00		-32	4,000.00	4,000.00	
100-21-2180-531400-000 Legal Publications	194.00	500.00			100	500.00	500.00	
100-21-2180-542401-000 Historical Deed Indexing Project	1,855.00	2,456.00	3,752.00		-53	4,000.00	4,000.00	
Total Revenue								
Total Expenditure	\$373,388.00	\$382,833.00	\$339,162.00			\$406,130.00	\$408,668.00	
Net	-\$373,388.00	-\$382,833.00	-\$339,162.00			-\$406,130.00	-\$408,668.00	
Department: 22 District Attorney								
Expenditure								
100-22-2200-521100-000 District Attorney	215,733.00	215,733.00	215,733.00			328,530.00	296,699.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-22-2200-523200-000 Communications- Phone	2,029.00	1,900.00	1,519.00		20	1,900.00	1,900.00	
100-22-4700-522200-000 Contract Services	3,600.00	3,670.00	3,300.00		10	3,670.00	3,670.00	
Total Revenue								
Total Expenditure	\$221,362.00	\$221,303.00	\$220,552.00			\$334,100.00	\$302,269.00	
Net	-\$221,362.00	-\$221,303.00	-\$220,552.00			-\$334,100.00	-\$302,269.00	
Department: 23 Magistrate Court								
Expenditure								
100-23-1300-523201-000 Cell Phone - Communications	485.00	500.00	375.00		25	452.00	480.00	
100-23-2400-511100-000 Regular Employees	175,468.00	274,492.00	229,227.00		16	297,201.00	304,992.00	
100-23-2400-512100-000 Group Insurance	28,804.00	28,860.00	22,264.00		23	39,465.00	30,761.00	
100-23-2400-512101-000 Hra Contribution	1,716.00	1,750.00	1,582.00		10	1,750.00	1,750.00	
100-23-2400-512200-000 Fica & Medicare	12,217.00	20,999.00	17,251.00		18	22,736.00	23,433.00	
100-23-2400-512400-000 Retirement Contributions	17,720.00	17,225.00	10,232.00		41	18,789.00	12,700.00	
100-23-2400-522200-000 Contract Services	19,056.00	15,987.00	15,029.00		6	16,650.00	18,220.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-23-2400-523200-000 Communications - Phone	2,029.00	1,957.00	1,536.00		22	2,197.00	1,900.00	
100-23-2400-523300-000 Advertising		40.00			100	40.00	40.00	
100-23-2400-523400-000 Printing & Binding	158.00	714.81	744.00		-4	600.00	600.00	
100-23-2400-523500-000 Travel	272.00	1,750.00	1,867.00		-7	1,750.00	1,750.00	
100-23-2400-523600-000 Dues & Fees	1,985.00	1,816.00	1,667.00		8	2,051.00	2,051.00	
100-23-2400-523700-000 Training		1,000.00	195.00		81	1,000.00	1,000.00	
100-23-2400-523850-000 Professional Services	55,670.00	785.19	527.00		33	1,000.00	1,000.00	
100-23-2400-523900-000 Postage	1,570.00	1,668.00	1,533.00		8	1,708.00	1,708.00	
100-23-2400-531000-000 Supplies	2,282.00	3,072.00	2,181.00		29	3,300.00	3,300.00	
100-23-2400-531400-000 Legal Publications	535.00	850.00	535.00		37	850.00	850.00	
Total Revenue								
Total Expenditure	\$319,967.00	\$373,466.00	\$306,745.00			\$411,539.00	\$406,535.00	
Net	-\$319,967.00	-\$373,466.00	-\$306,745.00			-\$411,539.00	-\$406,535.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 24 Probate Court								
Expenditure								
100-24-2450-511100-000 Regular Employees	181,828.00	193,646.00	153,560.00		21	207,937.00	212,979.00	
100-24-2450-512100-000 Group Insurance	45,924.00	47,037.00	30,336.00		36	53,729.00	61,685.00	
100-24-2450-512101-000 Hra Contribution	878.00	3,000.00	1,086.00		64	3,250.00	3,250.00	
100-24-2450-512200-000 Fica & Medicare	12,694.00	14,814.00	11,524.00		22	15,569.00	16,293.00	
100-24-2450-512400-000 Retirement Contributions	6,020.00	5,094.00	7,962.00		-56	14,000.00	8,500.00	
100-24-2450-522200-000 Contract Services	11,784.00	11,500.00	11,165.00		3	11,500.00	11,500.00	
100-24-2450-523200-000 Communications - Phone	2,315.00	2,139.00	1,535.00		28	1,750.00	1,800.00	
100-24-2450-523500-000 Travel	2,484.00	6,003.00	325.00		95	5,754.00	5,754.00	
100-24-2450-523600-000 Dues & Fees	710.00	500.00	550.00		-10	750.00	750.00	
100-24-2450-523700-000 Training	2,241.00	3,320.00	2,774.00		16	2,870.00	2,870.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-24-2450-523900-000 Postage	2,039.00	2,050.00	2,268.00		-11	3,500.00	2,500.00	
100-24-2450-531000-000 Supplies	6,581.00	6,000.00	4,198.00		30	6,000.00	6,000.00	
Total Revenue								
Total Expenditure	\$275,498.00	\$295,103.00	\$227,283.00			\$326,609.00	\$333,881.00	
Net	-\$275,498.00	-\$295,103.00	-\$227,283.00			-\$326,609.00	-\$333,881.00	
Department: 25 Court - Trial / Appeals								
Expenditure								
100-25-2000-521200-000 Professional Services	7,861.00							
Total Revenue								
Total Expenditure	\$7,861.00							
Net	-\$7,861.00							
Department: 28 Public Defender								
Expenditure								
100-28-2800-521000-000 Public Defender	186,448.00	186,448.00	186,448.00			186,448.00	186,448.00	
Total Revenue								
Total Expenditure	\$186,448.00	\$186,448.00	\$186,448.00			\$186,448.00	\$186,448.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net	-\$186,448.00	-\$186,448.00	-\$186,448.00			-\$186,448.00	-\$186,448.00	
Department: 32 Inmate Care								
Expenditure								
100-32-3326-523500-000 Travel	1,004.00	200.00	73.00		63	200.00	200.00	
100-32-3326-531000-000 Inmate Supplies	27,273.00	24,000.00	12,186.00		49	24,000.00	24,000.00	
100-32-3350-523850-000 Support Of Inmates	39,705.00	40,000.00	10,466.00		74	40,000.00	40,000.00	
100-32-3350-531300-000 Food For Inmates	71,755.00	73,832.00	56,596.00		23	73,832.00	73,832.00	
100-32-3370-523100-000 Inmate Medical	140,102.00	125,486.00	107,884.00		14	125,486.00	125,486.00	
Total Revenue								
Total Expenditure	\$279,839.00	\$263,518.00	\$187,205.00			\$263,518.00	\$263,518.00	
Net	-\$279,839.00	-\$263,518.00	-\$187,205.00			-\$263,518.00	-\$263,518.00	
Department: 33 Sheriff								
Expenditure								
100-33-1300-523201-000 Cell Phone Communications	15,368.00	16,555.00	15,981.00		3	18,500.00	18,500.00	
100-33-3300-511100-000 Regular Employees	1,432,624.00	1,755,249.00	1,388,706.00		21	1,835,717.00	1,887,540.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

FY 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-33-3300-511300-000 Overtime	106,463.00	91,135.00	89,705.00		2	96,565.00	96,565.00	
100-33-3300-512100-000 Group Insurance	323,788.00	459,245.00	234,089.00		49	406,702.00	432,080.00	
100-33-3300-512101-000 Hra Contribution	6,696.00	18,750.00	4,695.00		75	18,250.00	18,250.00	
100-33-3300-512200-000 Fica & Medicare	105,759.00	141,249.00	110,466.00		22	147,830.00	151,784.00	
100-33-3300-512400-000 Retirement Contributions	162,561.00	173,173.00	163,737.00		5	166,135.00	177,677.00	
100-33-3300-512900-000 Uniforms	48,603.00	67,000.00	63,376.00		5	85,977.00	85,977.00	
100-33-3300-521200-000 Contract Services	158,478.00	147,656.00	148,476.00		-1	199,645.00	199,038.00	
100-33-3300-523200-000 Communications - Phone	9,394.00	8,600.00	5,243.00		39	8,600.00	6,500.00	
100-33-3300-523400-000 Printing & Binding	667.00	1,362.00	1,462.00		-7	1,362.00	1,362.00	
100-33-3300-523500-000 Travel	1,715.00	4,000.00	2,031.00		49	4,000.00	4,000.00	
100-33-3300-523600-000 Dues & Fees	11,812.00	2,000.00	3,017.00		-51	2,000.00	2,000.00	
100-33-3300-523700-000 Training	4,375.00	2,500.00	2,563.00		-3	3,000.00	3,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-33-3300-523900-000 Postage	662.00	700.00	705.00		-1	1,000.00	700.00	
100-33-3300-531000-000 Supplies	26,850.00	33,000.00	26,966.00		18	33,000.00	33,000.00	
100-33-3300-531270-000 Gas/Diesel	92,792.00	93,500.00	69,333.00		26	93,500.00	93,500.00	
100-33-3300-542200-000 Capital Outlay - Vehicles	-402.00							
100-33-3321-531100-000 Investigation Supplies	150.00	2,000.00	816.00		59	2,000.00	2,000.00	
100-33-3323-522200-000 Vehicles- M&R	48,044.00	70,000.00	67,782.00		3	70,000.00	60,000.00	
100-33-3330-523100-000 Accg-Ins - Property & Liability	10,000.00							
100-33-3355-522200-000 Repairs & Maintenance	1,301.00	1,500.00	2,841.00		-89	3,000.00	3,000.00	
100-33-4400-531210-000 Water / Sewage	2,412.00	2,500.00	2,181.00		13	2,800.00	2,800.00	
100-33-4600-531530-000 Electricity Expense	15,751.00	16,000.00	13,621.00		15	16,000.00	16,000.00	
100-33-4700-531220-000 Natural Gas Exp	1,430.00	1,600.00	1,042.00		35	1,065.00	1,065.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$2,587,293.00	\$3,109,274.00	\$2,418,834.00			\$3,216,648.00	\$3,296,338.00	
Net	-\$2,587,293.00	-\$3,109,274.00	-\$2,418,834.00			-\$3,216,648.00	-\$3,296,338.00	
Department: 34 Jail								
Expenditure								
100-34-3326-511100-000 Regular Employees	808,189.00	870,989.00	675,736.00		22	882,352.00	910,625.00	
100-34-3326-511300-000 Overtime	44,965.00	45,000.00	52,965.00		-18	55,155.00	55,155.00	
100-34-3326-512100-000 Group Insurance	121,970.00	154,205.00	103,979.00		33	171,915.00	184,548.00	
100-34-3326-512101-000 Hra Contribution	539.00	9,000.00	915.00		90	10,000.00	10,000.00	
100-34-3326-512200-000 Fica & Medicare	59,006.00	70,074.00	55,291.00		21	71,720.00	73,882.00	
100-34-3326-512400-000 Retirement Contributions	76,271.00	74,620.00	102,615.00		-38	107,577.00	107,577.00	
100-34-3326-512900-000 Uniforms	13,606.00	3,500.00	6,709.00		-92	10,444.00	10,444.00	
100-34-3326-521200-000 Professional Svc	18,440.00	2,250.00	462.00		79	2,250.00	2,250.00	
100-34-3326-522200-000 Repairs & Maintenance	24,842.00	1,500.00	5,712.00		-281	5,000.00	5,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-34-3326-523200-000 Communications - Phone	3,172.00	3,000.00	1,823.00		39	3,000.00	2,500.00	
100-34-3326-523700-000 Training	1,726.00	3,000.00	1,970.00		34	3,000.00	3,000.00	
100-34-3326-523850-000 Contract Services	17,711.00	28,848.00	19,237.00		33	29,269.00	31,250.00	
100-34-3326-523900-000 Postage	19.00	150.00	29.00		81	150.00	150.00	
100-34-3326-531000-000 Supplies - Jail	3,322.00	3,000.00	4,176.00		-39	3,000.00	3,000.00	
100-34-3326-531270-000 Gas/Diesel	11,574.00	12,000.00	10,090.00		16	12,000.00	12,000.00	
100-34-3326-542200-000 Vehicles - M & R	428.00	6,000.00	1,184.00		80	6,000.00	6,000.00	
100-34-3360-531700-000 Record Books	1,170.00	1,200.00			100	1,200.00	1,200.00	
100-34-4400-531210-000 Water / Sewage - Jail	10,746.00	12,055.00	11,436.00		5	15,530.00	15,530.00	
100-34-4600-531530-000 Electricity - Jail	11,818.00	12,086.00	10,206.00		16	12,704.00	12,704.00	
100-34-4700-531220-000 Natural Gas - Jail	1,320.00	1,500.00	962.00		36	1,500.00	1,500.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$1,230,834.00	\$1,313,977.00	\$1,065,497.00			\$1,403,766.00	\$1,448,315.00	
Net	-\$1,230,834.00	-\$1,313,977.00	-\$1,065,497.00			-\$1,403,766.00	-\$1,448,315.00	
Department: 37 Coroner								
Expenditure								
100-37-3700-511100-000 Regular Employees	26,972.00	25,000.00	17,899.00		28	25,000.00	17,112.00	
100-37-3700-512100-000 Group Insurance	24,153.00	23,624.00	20,500.00		13	23,624.00	21,048.00	
100-37-3700-512200-000 Fica & Medicare	1,463.00	1,913.00	1,067.00		44	1,913.00	1,979.00	
100-37-3700-522200-000 Vehicles M&R		500.00			100	500.00	500.00	
100-37-3700-522250-000 Transport	2,600.00	3,500.00	1,300.00		63	3,500.00	3,500.00	
100-37-3700-523000-000 Other Purchased / Indigent Servic...		1,000.00			100	1,000.00	1,000.00	
100-37-3700-523200-000 Communications - Phone	456.00	480.00	205.00		57	480.00	480.00	
100-37-3700-523500-000 Travel	2,147.00	2,400.00	1,923.00		20	2,400.00	2,400.00	
100-37-3700-523600-000 Dues & Fees	450.00	450.00	150.00		67	450.00	450.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-37-3700-523700-000 Training	1,605.00	1,080.00	3,605.00		-234	1,080.00	1,600.00	
100-37-3700-523850-000 Contract Services	162.00	162.00	4,176.00		-2,478	162.00	8,750.00	
100-37-3700-531000-000 Supplies	5,210.00	7,500.00	2,186.00		71	7,500.00	7,500.00	
100-37-3700-531100-000 Investigation Expenses		200.00			100	200.00	200.00	
100-37-3700-531270-000 Gas/Diesel	224.00	250.00	331.00		-32	250.00	500.00	
100-37-4600-531530-000 Electricity Expense	124.00	150.00	107.00		29	150.00	150.00	
Total Revenue								
Total Expenditure	\$65,566.00	\$68,209.00	\$53,449.00			\$68,209.00	\$67,169.00	
Net	-\$65,566.00	-\$68,209.00	-\$53,449.00			-\$68,209.00	-\$67,169.00	
Department: 38 County E-911								
Expenditure								
100-38-3800-511100-000 Regular Employees			29,989.00					
100-38-3800-511300-000 Overtime			7,191.00					
100-38-3800-512100-000 Group Insurance			9,216.00					

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-38-3800-512200-000 Fica & Medicare			2,616.00					
Total Revenue								
Total Expenditure			\$49,012.00					
Net			-\$49,012.00					
Department: 39 Ambulance Contract								
Expenditure								
100-39-3940-572000-000 Ambulance Contract	872,060.00	898,222.00	823,365.00		8	925,169.00	925,169.00	
Total Revenue								
Total Expenditure	\$872,060.00	\$898,222.00	\$823,365.00			\$925,169.00	\$925,169.00	
Net	-\$872,060.00	-\$898,222.00	-\$823,365.00			-\$925,169.00	-\$925,169.00	
Department: 42 Public Works Of Roads								
Expenditure								
100-42-1000-542500-000 Capital Outlay- Other Equip			142,065.00					
100-42-1300-523201-000 Cell Phone Communications	3,044.00	1,500.00	1,419.00		5	1,500.00	2,200.00	
100-42-1500-531300-000 Food & Vending Services	124.00	300.00	611.00		-104	600.00	600.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-42-4100-523200-000 Communication- Phone	2,751.00	2,800.00	2,410.00		14	2,800.00	2,800.00	
100-42-4100-523300-000 Advertising	823.00	150.00	526.00		-250	600.00	600.00	
100-42-4210-511100-000 Regular Employees	833,775.00	970,182.00	720,567.00		26	994,196.00	1,019,318.00	
100-42-4210-511300-000 Overtime	23,109.00	20,000.00	8,338.00		58	20,000.00	10,000.00	
100-42-4210-512100-000 Group Insurance	240,209.00	282,480.00	197,306.00		30	283,592.00	262,280.00	
100-42-4210-512101-000 Hra Contribution	2,651.00	12,250.00	3,366.00		73	11,750.00	11,750.00	
100-42-4210-512200-000 Fica & Medicare	58,105.00	75,749.00	53,418.00		29	76,820.00	78,743.00	
100-42-4210-512400-000 Retirement Contributions	100,670.00	98,945.00	92,310.00		7	93,144.00	93,144.00	
100-42-4220-522000-000 Sign M&R	14,961.00	12,000.00	14,677.00		-22	15,000.00	15,000.00	
100-42-4220-522200-000 Equipment M&R	105,295.00	110,000.00	112,997.00		-3	130,000.00	130,000.00	
100-42-4220-531000-000 Supplies	6,184.00	5,000.00	4,107.00		18	5,000.00	5,000.00	
100-42-4220-531270-000 Gas/Diesel	122,268.00	130,000.00	77,601.00		40	130,000.00	130,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-42-4220-531500-000 Culvert Pipes	51,137.00	70,000.00	34,751.00		50	50,000.00	50,000.00	
100-42-4220-531600-000 Small Equipment	7,860.00	7,500.00	7,186.00		4	7,500.00	7,500.00	
100-42-4220-542200-000 Vehicles- M&R	79,597.00	80,000.00	73,424.00		8	80,000.00	80,000.00	
100-42-4221-521341-000 Profsrvcs-Cdbgtanyardrd-Local Mat...			40,873.00					
100-42-4221-541341-000 Capoutlay-Cdbgtanyardrd-Local Mat...			187,991.00					
100-42-4221-541400-000 M&R- Paved & Unpaved Roads	774,675.00	710,000.00	725,857.00		-2	750,000.00	774,168.00	
100-42-4230-541400-000 M&R- Bridges		10,000.00	4,939.00		51	20,000.00	20,000.00	
100-42-4270-523850-000 Contract Svc	14,486.00	15,000.00	16,050.00		-7	15,000.00	19,989.00	
100-42-4400-531210-000 Water / Sewage	1,570.00	2,100.00	888.00		58	2,100.00	2,100.00	
100-42-4600-531530-000 Electricity Expense	6,042.00	6,500.00	5,003.00		23	6,500.00	6,500.00	
100-42-4700-531520-000 Propane Gas Expense	1,030.00	1,500.00	1,132.00		25	1,500.00	1,500.00	
100-42-8000-581004-000 Cat Leas# 70010402/70200038 Mtrgr...	26,304.00	40,304.00	29,667.00		26	44,898.00	44,898.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-42-8000-581013-000 Firstcitiznbank#083-0026573 Grada...			20,933.00			122,599.00	122,599.00	
100-42-8000-582004-000 Massey Ferguson Tractors	336,778.00							
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	55,267.00	11,016.00		80	11,832.00	11,832.00	
100-42-8000-582015-000 United Bank Loa N Interest	-27,057.00							
100-42-8000-582205-000 Cat Lease#???? Skid Steer 299D2Xe	14,803.00	14,800.00	13,569.00		8	14,804.00	14,804.00	
100-42-8000-582210-000 Cat Lease#???? Excavator 323	30,024.00	30,024.00	30,024.00			30,024.00	30,024.00	
100-42-8000-582215-000 Cat Lease#???? Wheel Loader 938M	32,079.00	32,080.00	29,406.00		8	32,080.00	32,080.00	
100-42-8000-582220-000 Cat Lease#???? Dozier D3	18,365.00	18,365.00	16,834.00		8	18,365.00	18,365.00	
100-42-8000-582225-000 Cat Lease#???? Motor Grader 140	40,692.00	40,693.00	40,692.00		0	40,693.00	40,693.00	
100-42-8000-582230-000 Cat Lease#???? Motor Grader 140	40,692.00	40,693.00	40,692.00		0	40,693.00	40,693.00	
Total Revenue								
Total Expenditure	\$2,975,063.00	\$2,896,182.00	\$2,762,645.00			\$3,053,590.00	\$3,079,180.00	
Net	-\$2,975,063.00	-\$2,896,182.00	-\$2,762,645.00			-\$3,053,590.00	-\$3,079,180.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 45 Solid Waste/ Recycling								
Expenditure								
100-45-4560-523850-000 Contract Services	13,269.00	32,000.00	37,356.00		-17	215,000.00	200,000.00	
Total Revenue								
Total Expenditure	\$13,269.00	\$32,000.00	\$37,356.00			\$215,000.00	\$200,000.00	
Net	-\$13,269.00	-\$32,000.00	-\$37,356.00			-\$215,000.00	-\$200,000.00	
Department: 50 Health Department								
Expenditure								
100-50-5100-572000-000 Board Of Health	87,300.00	87,300.00	80,025.00		8	87,300.00	87,300.00	
Total Revenue								
Total Expenditure	\$87,300.00	\$87,300.00	\$80,025.00			\$87,300.00	\$87,300.00	
Net	-\$87,300.00	-\$87,300.00	-\$80,025.00			-\$87,300.00	-\$87,300.00	
Department: 54 Dfacs								
Expenditure								
100-54-5400-572000-000 Dfacs	18,053.00	18,053.00	16,549.00		8	18,053.00	18,053.00	
Total Revenue								
Total Expenditure	\$18,053.00	\$18,053.00	\$16,549.00			\$18,053.00	\$18,053.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net	-\$18,053.00	-\$18,053.00	-\$16,549.00			-\$18,053.00	-\$18,053.00	
Department: 55 Community Services								
Expenditure								
100-55-5500-572000-000 Mcintosh Trail Rdc Dues	19,145.00	19,500.00	19,145.00		2	19,500.00	19,500.00	
100-55-5540-572000-000 Mctrail-Public Transport	10,500.00	10,500.00			100	10,500.00	10,500.00	
Total Revenue								
Total Expenditure	\$29,645.00	\$30,000.00	\$19,145.00			\$30,000.00	\$30,000.00	
Net	-\$29,645.00	-\$30,000.00	-\$19,145.00			-\$30,000.00	-\$30,000.00	
Department: 56 Senior Citizen Center								
Expenditure								
100-56-5520-511100-000 Regular Employees	93,348.00	105,375.00	80,988.00		23	110,644.00	107,956.00	
100-56-5520-512100-000 Group Insurance - Benefits	10,153.00	9,613.00	7,731.00		20	9,225.00	9,969.00	
100-56-5520-512101-000 Hra Contribution		750.00			100	750.00	750.00	
100-56-5520-512200-000 Fica & Medicare	6,175.00	8,062.00	6,312.00		22	8,465.00	8,259.00	
100-56-5520-512400-000 Retirement Contributions	4,003.00	4,103.00	4,199.00		-2	4,304.00	4,304.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-56-5520-521100-000 Contract Services	1,256.00	2,566.00	229.00		91	2,566.00	2,000.00	
100-56-5520-523200-000 Communications - Phone	2,499.00	2,700.00	2,124.00		21	2,700.00	1,900.00	
100-56-5520-523500-000 Travel		600.00			100	800.00	800.00	
100-56-5520-523700-000 Training		125.00			100	1,300.00	1,300.00	
100-56-5520-523900-000 Postage	58.00	100.00			100	78.00	78.00	
100-56-5520-531100-000 Supplies	1,490.00	1,600.00	1,318.00		18	2,000.00	2,000.00	
100-56-5520-531101-000 Senior Center 'Stepping Up' Grant	490.00							
100-56-5520-531210-000 Water / Sewer Senior Center	342.00	400.00	296.00		26	400.00	420.00	
100-56-5520-531270-000 Gas / Diesel	2,645.00	3,000.00	1,755.00		42	3,000.00	3,000.00	
100-56-5520-531300-000 Congregate Meal Expense	59,400.00	80,000.00	56,995.00		29	80,000.00	70,000.00	
100-56-5520-531301-000 Home Delivered Meal Expense	52,628.00	92,602.00	53,558.00		42	93,000.00	75,000.00	
100-56-5520-531530-000 Electricity - Senior Center	8,550.00	9,500.00	7,449.00		22	9,500.00	9,500.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-56-5520-542200-000 Vehicle Repairs & Maintenance	2,254.00	2,500.00	974.00		61	2,500.00	2,500.00	
Total Revenue								
Total Expenditure	\$245,291.00	\$323,596.00	\$223,928.00			\$331,232.00	\$299,736.00	
Net	-\$245,291.00	-\$323,596.00	-\$223,928.00			-\$331,232.00	-\$299,736.00	
Department: 61 Recreation								
Expenditure								
100-61-4750-523200-000 Communications - Phone	1,752.00	1,600.00	860.00		46	1,600.00	1,600.00	
100-61-4750-523201-000 Cell Phone Communications	20.00							
100-61-6110-511100-000 Regular Employees	307,621.00	321,097.00	246,778.00		23	356,960.00	338,742.00	
100-61-6110-512100-000 Group Insurance	93,009.00	97,817.00	79,784.00		18	97,817.00	103,611.00	
100-61-6110-512101-000 Hra Contribution	1,826.00	4,000.00	4,486.00		-12	4,000.00	4,000.00	
100-61-6110-512200-000 Fica & Medicare	20,807.00	24,564.00	17,776.00		28	24,564.00	25,914.00	
100-61-6110-512400-000 Retirement Contributions	26,143.00	26,797.00	28,704.00		-7	26,797.00	29,422.00	
100-61-6110-521100-000 Contract Services	5,348.00	6,232.00	3,901.00		37	6,232.00	5,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-61-6120-572000-000 Recreation Authority	298,736.00	294,000.00	269,500.00		8	339,000.00	294,000.00	
Total Revenue								
Total Expenditure	\$755,262.00	\$776,107.00	\$651,789.00			\$856,970.00	\$802,289.00	
Net	-\$755,262.00	-\$776,107.00	-\$651,789.00			-\$856,970.00	-\$802,289.00	
Department: 65 Libraries								
Expenditure								
100-65-4750-523200-000 Communications - Phone	733.00	725.00	336.00		54	725.00	500.00	
100-65-6500-511100-000 Library Employees	131,609.00	145,797.00	100,049.00		31	153,650.00	152,097.00	
100-65-6500-512100-000 Group Insurance	4,845.00	27,788.00	9,946.00		64	21,301.00	19,623.00	
100-65-6500-512101-000 Hra Contribution		1,750.00			100	750.00	750.00	
100-65-6500-512200-000 Fica & Medicare	9,226.00	11,154.00	7,630.00		32	11,755.00	11,636.00	
100-65-6500-512400-000 Retirement Contributions	3,270.00	3,352.00	4,004.00		-19	4,104.00	4,104.00	
100-65-6500-521100-000 Contract Services	1,911.00	2,000.00	2,060.00		-3	2,200.00	2,200.00	
100-65-6500-523300-000 Advertising	276.00	250.00	159.00		36	100.00	100.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-65-6500-523500-000 Training / Travel		250.00			100	150.00	150.00	
100-65-6500-523600-000 Dues & Fees / Subscriptions						100.00	100.00	
100-65-6500-523800-000 Contracts / Licenses	330.00	622.00	100.00		84	522.00	522.00	
100-65-6500-523900-000 Postage & Postal Services	104.00	166.00	122.00		27	100.00	130.00	
100-65-6500-531003-000 Supplies - Administrative	2,930.00	4,000.00	2,857.00		29	5,500.00	5,500.00	
100-65-6500-531220-000 Natural Gas Expense	2,529.00	3,000.00	2,368.00		21	3,000.00	3,000.00	
100-65-6500-531510-000 Water	601.00	600.00	453.00		24	600.00	660.00	
100-65-6500-531530-000 Electricity	10,611.00	11,500.00	8,743.00		24	11,500.00	11,500.00	
100-65-6500-572000-000 Library Board	1,220.00	1,220.00	1,220.00			1,220.00	1,220.00	
100-65-6590-572000-000 Flint River Reg Library	11,859.00	11,859.00	11,859.00		0	12,000.00	11,859.00	
Total Revenue								
Total Expenditure	\$182,054.00	\$226,033.00	\$151,906.00			\$229,277.00	\$225,651.00	
Net	-\$182,054.00	-\$226,033.00	-\$151,906.00			-\$229,277.00	-\$225,651.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 71 Water Resources								
Expenditure								
100-71-4400-531210-000 Water / Sewage	543.00	600.00	1,278.00		-113			
100-71-4410-523900-000 Water Authority Postage	2,552.00	1,500.00	2,839.00		-89			
100-71-7120-523200-000 Communications - Phone	1,567.00	1,900.00	1,299.00		32			
100-71-7120-572000-000 Water Auth	175,037.00	208,545.00	191,166.00		8	208,536.00	208,536.00	
Total Revenue								
Total Expenditure	\$179,699.00	\$212,545.00	\$196,582.00			\$208,536.00	\$208,536.00	
Net	-\$179,699.00	-\$212,545.00	-\$196,582.00			-\$208,536.00	-\$208,536.00	
Department: 72 County Agent								
Expenditure								
100-72-4400-531210-000 Water / Sewage	543.00							
100-72-4600-531530-000 Electricity Expense	4,845.00	5,000.00	3,093.00		38	4,500.00	4,800.00	
100-72-7130-511100-000 Regular Employees	6,355.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-72-7130-512100-000 Group Insurance	21.00							
100-72-7130-512200-000 Fica & Medicare	481.00							
100-72-7130-512400-000 Retirement Contributions	3,691.00							
100-72-7130-523200-000 Communications - Phone	2,380.00	1,500.00	1,864.00		-24	2,500.00	2,250.00	
100-72-7130-523300-000 Advertising	1,000.00	1,200.00			100	1,200.00	1,200.00	
100-72-7130-523500-000 Travel	2,401.00	2,000.00	1,544.00		23	2,200.00	2,200.00	
100-72-7130-523600-000 Dues & Fees	155.00	500.00	355.00		29	500.00	500.00	
100-72-7130-523700-000 Training	2,668.00	3,200.00	1,792.00		44	7,800.00	7,800.00	
100-72-7130-523850-000 Uga- Contract Services- County Ag...	38,280.00	83,241.00	51,385.00		38	90,735.00	93,458.00	
100-72-7130-523851-000 Contract Services - Other	2,170.00	3,000.00	4,393.00		-46	5,130.00	5,130.00	
100-72-7130-531000-000 Supplies	3,954.00	3,000.00	1,180.00		61	3,000.00	3,000.00	
100-72-7130-542200-000 Vehicles Maintenance	809.00	1,000.00	447.00		55			

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-72-7410-531270-000 Gas / Diesel	927.00	1,500.00	681.00		55	1,500.00	1,500.00	
Total Revenue								
Total Expenditure	\$70,680.00	\$105,141.00	\$66,734.00			\$119,065.00	\$121,838.00	
Net	-\$70,680.00	-\$105,141.00	-\$66,734.00			-\$119,065.00	-\$121,838.00	
Department: 73 Forestry Resources								
Expenditure								
100-73-7140-572000-000 State Forestry	9,517.00	9,517.00	9,517.00			9,517.00	9,517.00	
Total Revenue								
Total Expenditure	\$9,517.00	\$9,517.00	\$9,517.00			\$9,517.00	\$9,517.00	
Net	-\$9,517.00	-\$9,517.00	-\$9,517.00			-\$9,517.00	-\$9,517.00	
Department: 74 Planning & Development								
Expenditure								
100-74-1300-523201-000 Cell Phone Communications	1,456.00	1,500.00	1,126.00		25	2,000.00	2,000.00	
100-74-4400-531210-000 Water / Sewage	349.00	425.00	295.00		31	425.00	425.00	
100-74-4600-531530-000 Electricity Exp	2,629.00	2,700.00	2,181.00		19	2,700.00	2,700.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-74-4700-531220-000 Natural Gas Expense	204.00	300.00	217.00		28	300.00	300.00	
100-74-7410-511100-000 Regular Employees	277,570.00	290,289.00	240,767.00		17	330,289.00	312,497.00	
100-74-7410-512100-000 Group Insurance	49,217.00	49,242.00	44,720.00		9	57,568.00	62,398.00	
100-74-7410-512101-000 Hra Contribution	1,645.00	3,000.00	2,150.00		28	2,500.00	2,500.00	
100-74-7410-512200-000 Fica & Medicare	19,047.00	22,208.00	17,879.00		19	25,267.00	23,925.00	
100-74-7410-512400-000 Retirement Contributions	27,296.00	27,556.00	29,710.00		-8	30,070.00	30,070.00	
100-74-7410-521100-000 Fire Safety Inspection		2,000.00			100	2,000.00	2,000.00	
100-74-7410-523200-000 Communications - Phone	2,395.00	1,600.00	1,734.00		-8	1,600.00	2,000.00	
100-74-7410-523300-000 Advertising	1,019.00	2,000.00	1,102.00		45	2,000.00	2,000.00	
100-74-7410-523600-000 Dues & Fees	280.00	500.00	225.00		55	500.00	500.00	
100-74-7410-523700-000 Training	2,905.00	5,000.00			100	5,000.00	5,000.00	
100-74-7410-523850-000 Contract Services	25,015.00	27,000.00	24,083.00		11	27,000.00	27,102.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-74-7410-523900-000 Postage	512.00	1,500.00	448.00		70	1,500.00	1,500.00	
100-74-7410-531000-000 Supplies	3,225.00	4,000.00	2,430.00		39	4,000.00	4,000.00	
100-74-7410-531270-000 Gas/Diesel	4,931.00	6,000.00	2,989.00		50	6,000.00	6,000.00	
100-74-7410-542200-000 Vehicles M&R	1,823.00	2,000.00			100	2,000.00	2,000.00	
Total Revenue								
Total Expenditure	\$421,518.00	\$448,820.00	\$372,056.00			\$502,719.00	\$488,917.00	
Net	-\$421,518.00	-\$448,820.00	-\$372,056.00			-\$502,719.00	-\$488,917.00	
Department: 76 Agribusiness								
Expenditure								
100-76-1000-523201-000 Cell Phone - Communications	486.00		546.00					
100-76-7525-541300-000 Chestnut Oaks Facility	23,613.00							
100-76-7525-572000-000 Agribusiness Auth	42,950.00	46,000.00	42,167.00		8	53,500.00	82,410.00	
Total Revenue								
Total Expenditure	\$67,049.00	\$46,000.00	\$42,713.00			\$53,500.00	\$82,410.00	
Net	-\$67,049.00	-\$46,000.00	-\$42,713.00			-\$53,500.00	-\$82,410.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 77 Development Authority								
Expenditure								
100-77-7510-511100-000 Regular Employees	82,516.00	87,531.00	71,929.00		18	85,396.00	85,396.00	
100-77-7510-512100-000 Group Insurance	11,238.00	12,020.00	10,144.00		16	12,173.00	9,750.00	
100-77-7510-512200-000 Fica & Medicare	5,263.00	6,697.00	5,463.00		18	6,533.00	6,533.00	
100-77-7510-512400-000 Retirement Contributions	8,642.00	8,858.00	8,969.00		-1	9,193.00	9,193.00	
100-77-7510-523201-000 Cell Phone - Communications	40.00	500.00	375.00		25	500.00		
100-77-7510-523850-000 Contract Services	1,807.00	1,362.00	1,251.00		8	1,362.00	1,862.00	
Total Revenue								
Total Expenditure	\$109,506.00	\$116,968.00	\$98,131.00			\$115,157.00	\$112,734.00	
Net	-\$109,506.00	-\$116,968.00	-\$98,131.00			-\$115,157.00	-\$112,734.00	
Department: 80 Fire Station Head Quarter								
Expenditure								
100-80-1000-512700-000 Firefighters Cancer/ Disability I...	5,318.00	5,500.00	5,061.00		8	5,500.00	6,050.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-80-1310-512900-000 Firefighter Per Diem	34,335.00	40,000.00	16,470.00		59	20,000.00	40,000.00	
100-80-1550-523200-000 Communications	27,414.00	15,000.00	11,853.00		21	20,000.00	20,000.00	
100-80-3040-521200-000 Medical Fees	6,000.00	5,000.00	4,500.00		10	5,000.00	5,000.00	
100-80-3080-511100-000 Regular Employees	430,616.00	502,347.00	416,597.00		17	782,642.00	513,298.00	
100-80-3080-511300-000 Overtime		10,000.00			100		10,000.00	
100-80-3080-512200-000 Fica & Medicare	31,290.00	39,195.00	33,522.00		14	59,872.00	39,267.00	
100-80-3500-512900-000 Uniforms	13,286.00	7,500.00	4,121.00		45	7,500.00	7,500.00	
100-80-3500-572000-000 Meansville Mutual Aid Contract	5,000.00	5,000.00	5,000.00			5,000.00	5,000.00	
100-80-3510-522200-000 Vehicle R & M	61,275.00	62,000.00	60,594.00		2	72,000.00	72,000.00	
100-80-3510-523100-000 Property & Liability Ins.	39,819.00	42,000.00	37,886.00		10	42,000.00	42,000.00	
100-80-3510-523500-000 Travel	1,210.00	1,000.00	391.00		61	1,000.00	1,000.00	
100-80-3510-523600-000 Dues And Fees		500.00	248.00		50	500.00	500.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-80-3510-523900-000 Postage	2.00	50.00	50.00			50.00	50.00	
100-80-3510-531000-000 Office Supplies	1,542.00	1,750.00	1,542.00		12	2,000.00	2,000.00	
100-80-3520-522200-000 Equipment	76,448.00	68,000.00	66,422.00		2	68,000.00	68,000.00	
100-80-3520-531270-000 Gas / Diesel	30,935.00	35,000.00	24,374.00		30	35,000.00	35,000.00	
100-80-3520-531700-000 Auxiliary	154.00	500.00	135.00		73	500.00	500.00	
100-80-3540-523701-000 Fire Training	14,397.00	15,000.00	11,831.00		21	15,000.00	15,000.00	
100-80-3550-523850-000 Contract Services	38,891.00	42,500.00	40,781.00		4	42,500.00	39,000.00	
100-80-3570-522310-000 Zebulon Building Lease	10,800.00	10,800.00	9,900.00		8	10,800.00	10,800.00	
100-80-3570-523000-000 Fireworks Tax Grant Expenditures	12,636.00							
100-80-3570-542500-000 Other Supplies/ Equipment	2,682.00							
100-80-3570-542600-000 Bunker Gear	29,718.00	30,000.00	26,654.00		11	30,000.00	30,000.00	
100-80-3630-523800-000 Ambulance Licenses		2,500.00			100	2,500.00	2,750.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-80-3630-531100-000 Medical Supplies	4,109.00	12,500.00	9,707.00		22	12,500.00	12,500.00	
100-80-3630-531101-000 Public Safety & Education	2,269.00	3,000.00	2,016.00		33	3,000.00	3,000.00	
100-80-4400-531210-000 Water Expense	1,798.00	2,500.00	1,700.00		32	2,500.00	2,750.00	
100-80-4600-531530-000 Electricity Expense	17,853.00	18,500.00	15,008.00		19	18,500.00	20,000.00	
100-80-4700-531220-000 Natural Gas	190.00	1,000.00	212.00		79	1,000.00	1,000.00	
100-80-4700-531520-000 Propane Gas Expense	6,485.00	10,000.00	5,507.00		45	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$906,472.00	\$988,642.00	\$812,082.00			\$1,274,864.00	\$1,013,965.00	
Net	-\$906,472.00	-\$988,642.00	-\$812,082.00			-\$1,274,864.00	-\$1,013,965.00	
Department: 90 E M A								
Expenditure								
100-90-1300-523900-000 Postage		5.00			100	5.00	5.00	
100-90-1550-523201-000 Ema - Cell Phone	588.00	550.00	490.00		11	600.00	600.00	
100-90-3520-522200-000 E M A Vehicle M & R	103.00	100.00			100	100.00	100.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-90-3520-523600-000 Dues & Fees	25.00	75.00	50.00		33	50.00	50.00	
100-90-3520-531000-000 E M A Maintenance Supplies	651.00	1,500.00	1,258.00		16	1,500.00	1,500.00	
100-90-3520-531270-000 Ema Gas/Fuel - Vehicle	1,500.00	1,500.00	944.00		37	1,500.00	1,500.00	
100-90-3520-531600-000 E M A Small Equipment	100.00	100.00	491.00		-391	500.00	500.00	
100-90-3540-523703-000 E M A Training	479.00	1,000.00	700.00		30	1,000.00	1,000.00	
100-90-3610-531100-000 Hazard Mitigation Grant Expense	22,680.00	11,340.00	2,520.00		78			
100-90-3630-522200-000 Ema Contract Services	9,965.00	12,000.00	7,869.00		34	12,000.00	13,062.00	
100-90-3920-523200-000 Communications - Phone	81.00		201.00			240.00	240.00	
100-90-3920-542200-000 Ema Grant Expense	15,757.00	15,197.00	4,133.00		73	18,995.00	18,995.00	
100-90-3920-542201-000 Vehicle	21.00							
100-90-4600-531530-000 Ema Electricity	1,236.00	1,500.00	1,069.00		29	1,500.00	1,500.00	
100-90-4700-531520-000 Propane Gas Expense		250.00			100	250.00	250.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$53,186.00	\$45,117.00	\$19,725.00			\$38,240.00	\$39,302.00	
Net	-\$53,186.00	-\$45,117.00	-\$19,725.00			-\$38,240.00	-\$39,302.00	
Department: 91 Animal Control								
Expenditure								
100-91-3910-511100-000 Regular Employees	62,529.00	76,898.00	59,882.00		22	63,777.00	65,690.00	
100-91-3910-511300-000 Overtime	307.00							
100-91-3910-512100-000 Group Insurance	41,452.00	47,677.00	20,592.00		57	49,389.00	42,283.00	
100-91-3910-512200-000 Fica & Medicare	3,832.00	5,883.00	4,178.00		29	4,879.00	5,025.00	
100-91-3910-512400-000 Retirement Contributions	7,461.00	7,648.00	7,923.00		-4	8,121.00	8,121.00	
100-91-3910-512900-000 Uniforms		200.00	191.00		4	200.00	200.00	
100-91-3910-522200-000 Building Repairs & Maintenance		972.00			100	972.00	972.00	
100-91-3910-523201-000 Animal Control - Cell Phone	1,016.00	1,020.00	751.00		26	1,020.00	1,020.00	
100-91-3910-523300-000 Advertising		100.00	212.00		-112	200.00	200.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-91-3910-523700-000 Education & Training		500.00			100	500.00	500.00	
100-91-3910-523800-000 Animal Control Licenses	100.00	100.00	100.00			100.00	100.00	
100-91-3910-523850-000 Contract Services	5,482.00	5,500.00	4,949.00		10	5,500.00	5,500.00	
100-91-3910-523900-000 Postage	50.00	100.00	22.00		78	100.00	100.00	
100-91-3910-523901-000 Other Svcs - Employee Vaccination...		500.00	110.00		78	1,012.00	1,012.00	
100-91-3910-531000-000 Supplies	267.00	800.00	413.00		48	800.00	800.00	
100-91-3910-531210-000 Water / Sewage Expense	654.00	700.00	555.00		21	700.00	700.00	
100-91-3910-531270-000 Gas / Diesel	1,781.00	4,300.00	2,442.00		43	4,300.00	4,300.00	
100-91-3910-531520-000 Natural Gas Expense	1,011.00	1,100.00	626.00		43	1,100.00	1,100.00	
100-91-3910-531530-000 Electricity - Animal Shelter	2,861.00	3,250.00	1,870.00		42	3,250.00	3,250.00	
100-91-3910-531600-000 Small Equipment	431.00	1,000.00			100	800.00	800.00	
100-91-3910-542200-000 Vehicle Repair & Maintenance	1,153.00	1,600.00	512.00		68	1,600.00	1,600.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-91-3910-823875-000 Veterinary Services	379.00	600.00	498.00		17	600.00	600.00	
Total Revenue								
Total Expenditure	\$130,766.00	\$160,448.00	\$105,826.00			\$148,920.00	\$143,873.00	
Net	-\$130,766.00	-\$160,448.00	-\$105,826.00			-\$148,920.00	-\$143,873.00	
Department: 98 Transfers In								
Revenue								
100-98-1000-391200-275 Transfer In From Hotel/Motel	1,306.00	2,400.00			100	2,400.00	2,400.00	
100-98-1000-391200-350 Transfer In Capital Projects Fund	47,715.00							
100-98-1000-393001-000 Other Fin Sources - Sale Of Land	1,584.00							
Total Revenue	\$50,605.00	\$2,400.00				\$2,400.00	\$2,400.00	
Total Expenditure								
Net	\$50,605.00	\$2,400.00				\$2,400.00	\$2,400.00	
Department: 99 Transfers Out								
Expenditure								
100-99-1000-611000-325 Transfer Out L.M.I Grant Fund (Do...	210,570.00	200,000.00			100	203,700.00	203,700.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-99-1000-611000-350 Transfer Out Cap (Captial Aquisi...		343,216.00	313,254.00		9	627,665.00	361,372.00	
100-99-1000-611100-215 Transfer Out- E911	491,400.00	654,892.00			100	735,827.00	795,125.00	
Total Revenue								
Total Expenditure	\$701,970.00	\$1,198,108.00	\$313,254.00			\$1,567,192.00	\$1,360,197.00	
Net	-\$701,970.00	-\$1,198,108.00	-\$313,254.00			-\$1,567,192.00	-\$1,360,197.00	
Fund: 206 Jail Construction & Operation								
Department: 03 Revenue Accounts								
Revenue								
206-03-1500-361000-000 Interest Revenue	27.00		17.00			20.00	20.00	
206-03-3326-342000-000 Jail- Superior Court	1,616.00	1,000.00	2,558.00		-156	2,000.00	2,000.00	
206-03-3326-342100-000 Jail- Magistrate Court	1,206.00	500.00	1,183.00		-137	1,000.00	1,000.00	
206-03-3326-342200-000 Jail- Probate Court	11,078.00	3,500.00	8,788.00		-151	6,980.00	6,980.00	
206-03-3326-344000-000 Misc Revenues	1,564.00							
Total Revenue	\$15,491.00	\$5,000.00	\$12,546.00			\$10,000.00	\$10,000.00	
Total Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net	\$15,491.00	\$5,000.00	\$12,546.00			\$10,000.00	\$10,000.00	
Department: 34 Jail								
Expenditure								
206-34-3326-531700-000 Jail Construction Exp.	28,133.00	5,000.00			100	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$28,133.00	\$5,000.00				\$10,000.00	\$10,000.00	
Net	-\$28,133.00	-\$5,000.00				-\$10,000.00	-\$10,000.00	
Fund: 210 Impact Fees								
Department: 03 Revenue Accounts								
Revenue								
210-03-1000-341320-033 Sheriff Impact Fees	64,882.00	30,000.00	72,436.00		-141	50,000.00	50,000.00	
210-03-1000-341320-034 Jail Impact Fees	185,364.00	87,000.00	207,440.00		-138	100,000.00	100,000.00	
210-03-1000-341320-035 Fire Dept Impact Fees	80,556.00	38,000.00	91,721.00		-141	70,000.00	70,000.00	
210-03-1000-341320-038 E-911 Impact Fees	66,993.00	31,000.00	73,860.00		-138	50,000.00	50,000.00	
210-03-1000-341320-042 Road Dept Impact Fees	41,430.00	25,000.00	51,352.00		-105	30,000.00	30,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
210-03-1000-341320-061 Parks & Rec Impact Fees	62,755.00	25,000.00	67,522.00		-170	60,000.00	60,000.00	
210-03-1000-361000-000 Interest - Residential Impact Fee	35,926.00	10,000.00	36,005.00		-260	10,000.00	10,000.00	
210-03-1000-361100-000 Interest - Commercial Impact Fees	10,196.00	3,000.00	7,120.00		-137	3,000.00	3,000.00	
210-03-1516-341320-065 Library Impact Fees	15,927.00	12,000.00	17,233.00		-44	12,000.00	12,000.00	
210-03-1516-341320-074 Administration Impact Fees	17,068.00	10,000.00	17,494.00		-75	10,000.00	10,000.00	
210-03-1516-341390-074 Cie Prep Impact Fees	13,090.00	8,000.00	13,415.00		-68	8,000.00	8,000.00	
Total Revenue	\$594,187.00	\$279,000.00	\$655,598.00			\$403,000.00	\$403,000.00	
Total Expenditure								
Net	\$594,187.00	\$279,000.00	\$655,598.00			\$403,000.00	\$403,000.00	
Department: 33 Sheriff								
Expenditure								
210-33-1000-572000-000 Sheriff Impact Fee Expense		50,000.00			100			
Total Revenue								
Total Expenditure		\$50,000.00						
Net		-\$50,000.00						

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 34 Jail								
Expenditure								
210-34-1000-572000-000 Jail Impact Fee Expense		80,000.00			100			
Total Revenue								
Total Expenditure								
Net								
Department: 38 County E-911								
Expenditure								
210-38-1000-572000-000 E911 Impact Fee Expense		50,000.00	6,800.00		86	100,000.00	100,000.00	
Total Revenue								
Total Expenditure								
Net								
Department: 42 Public Works Of Roads								
Expenditure								
210-42-1000-572000-000 Public Wks (Roads) Impact Fee Exp		50,000.00	85,000.00		-70	100,000.00	100,000.00	
Total Revenue								
Total Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net		-\$50,000.00	-\$85,000.00			-\$100,000.00	-\$100,000.00	
Department: 61 Recreation								
Expenditure								
210-61-1000-572000-001 Pcpra Impact Fee - Rec Complex Dn...			31,313.00			175,000.00	175,000.00	
210-61-6122-541402-000 Site Work - Recreation Complex	82,410.00							
Total Revenue								
Total Expenditure	\$82,410.00		\$31,313.00			\$175,000.00	\$175,000.00	
Net	-\$82,410.00		-\$31,313.00			-\$175,000.00	-\$175,000.00	
Department: 65 Libraries								
Expenditure								
210-65-1000-572000-000 Library - Residential Impact Fee...	27,771.00	4,000.00	4,565.00		-14	28,000.00	28,000.00	
Total Revenue								
Total Expenditure	\$27,771.00	\$4,000.00	\$4,565.00			\$28,000.00	\$28,000.00	
Net	-\$27,771.00	-\$4,000.00	-\$4,565.00			-\$28,000.00	-\$28,000.00	
Department: 74 Planning & Development								
Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
210-74-1516-521300-000 Administration -Prof Svc	14,280.00							
210-74-1516-521301-000 Cie Prep	57,120.00	45,000.00	16,184.00		64			
Total Revenue								
Total Expenditure	\$71,400.00	\$45,000.00	\$16,184.00					
Net	-\$71,400.00	-\$45,000.00	-\$16,184.00					
Fund: 215 E-911 Fund								
Department: 03 Revenue Accounts								
Revenue								
215-03-1500-361000-000 Interest Revenue	46.00	10.00	35.00		-248	20.00	20.00	
215-03-3800-342500-000 E-911 Tax Revenue - Land	73,044.00	72,000.00	47,747.00		34	72,000.00	72,000.00	
215-03-3800-342501-000 E911 Tax Revenue -Cell	326,897.00	312,000.00	220,799.00		29	330,000.00	330,000.00	
215-03-3800-342502-000 Firework Tax	241.00	250.00	236.00		6	250.00	250.00	
Total Revenue	\$400,228.00	\$384,260.00	\$268,817.00			\$402,270.00	\$402,270.00	
Total Expenditure								
Net	\$400,228.00	\$384,260.00	\$268,817.00			\$402,270.00	\$402,270.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 38 County E-911								
Expenditure								
215-38-3800-511100-000 Regular Employees	480,525.00	519,313.00	375,304.00		28	524,119.00	539,842.00	
215-38-3800-511300-000 Over- Time	44,189.00	53,300.00	35,657.00		33	53,000.00	53,000.00	
215-38-3800-512100-000 Group Insurance	105,259.00	138,152.00	96,980.00		30	226,245.00	242,917.00	
215-38-3800-512101-000 Hra Contribution	2,827.00	6,500.00	2,808.00		57	11,750.00	11,750.00	
215-38-3800-512200-000 Fica & Medicare	31,844.00	43,805.00	30,386.00		31	44,173.00	45,352.00	
215-38-3800-512400-000 Retirement Contributions	40,177.00	46,641.00	55,836.00		-20	55,618.00	55,618.00	
215-38-3800-512900-000 Uniforms	3,442.00	5,000.00	2,186.00		56	5,000.00	5,000.00	
215-38-3800-522200-000 M & R Contract Services	26,004.00		1,324.00					
215-38-3800-522320-000 Equipment Lease-Communications		56,789.00			100	50,483.00	90,000.00	
215-38-3800-522330-000 Equipment Lease - Interest		4,708.00			100	920.00	14,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
215-38-3800-523200-000 Communication - Phone	143,459.00	111,873.00	143,418.00		-28	111,873.00	85,000.00	
215-38-3800-523201-000 Cell Phone- Communications	3.00							
215-38-3800-523500-000 Travel		300.00			100	300.00	300.00	
215-38-3800-523600-000 Dues & Fees	770.00	250.00			100	554.00	554.00	
215-38-3800-523700-000 Training	64.00	300.00	96.00		68	300.00	300.00	
215-38-3800-523850-000 Contract Services	4,563.00	41,471.00	41,869.00		-1	41,471.00	41,471.00	
215-38-3800-531000-000 Supplies	1,987.00	4,000.00	5,613.00		-40	5,000.00	5,000.00	
215-38-4400-531210-000 Water & Sewage	663.00	650.00	600.00		8	771.00	771.00	
215-38-4600-531530-000 Electricity Expense	5,852.00	6,100.00	4,876.00		20	6,520.00	6,520.00	
Total Revenue								
Total Expenditure	\$891,628.00	\$1,039,152.00	\$796,953.00			\$1,138,097.00	\$1,197,395.00	
Net	-\$891,628.00	-\$1,039,152.00	-\$796,953.00			-\$1,138,097.00	-\$1,197,395.00	

Department: 98 Transfers In

Revenue

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
215-98-1000-391000-000 Transfer In From General Fund	491,400.00	654,892.00			100	735,827.00	795,125.00	
Total Revenue	\$491,400.00	\$654,892.00				\$735,827.00	\$795,125.00	
Total Expenditure								
Net	\$491,400.00	\$654,892.00				\$735,827.00	\$795,125.00	
Fund: 225 Federal Seizure Fund								
Department: 03 Revenue Accounts								
Revenue								
225-03-2000-351360-000 Federal Seizure Revenue		9,985.00			100	10,000.00	10,000.00	
225-03-2000-361000-000 Federal Seizure Interest	57.00	15.00	41.00		-173			
Total Revenue	\$57.00	\$10,000.00	\$41.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$57.00	\$10,000.00	\$41.00			\$10,000.00	\$10,000.00	
Department: 33 Sheriff								
Expenditure								
225-33-2000-531500-000 Federal Seizure Expense		10,000.00	21,377.00		-114	10,000.00	10,000.00	
Total Revenue								
Total Expenditure		\$10,000.00	\$21,377.00			\$10,000.00	\$10,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net		-\$10,000.00	-\$21,377.00			-\$10,000.00	-\$10,000.00	
Fund: 230 American Rescue Plan Fund								
Department: 03 Revenue Accounts								
Revenue								
230-03-1000-332100-000 American Rescue Plan Revenue	274,943.00							
230-03-1000-399999-000 Prior Year Revenues		3,272,187.00			100	2,500,000.00	2,500,000.00	
230-03-1500-361000-000 Interest Income	71,673.00		85,402.00					
Total Revenue	\$346,616.00	\$3,272,187.00	\$85,402.00			\$2,500,000.00	\$2,500,000.00	
Total Expenditure								
Net	\$346,616.00	\$3,272,187.00	\$85,402.00			\$2,500,000.00	\$2,500,000.00	
Department: 13 Commissioners								
Expenditure								
230-13-1000-521200-000 Bank Charges	55.00							
230-13-1518-521200-000 Professional Services	2,365.00							
230-13-1535-521200-000 Professional Services - Website	3,438.00	7,938.00			100			

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$5,858.00	\$7,938.00						
Net	-\$5,858.00	-\$7,938.00						
Department: 17 Tax Assessor								
Expenditure								
230-17-1550-523850-000 Contract Services	27,594.00	16,982.00	16,981.00		0			
Total Revenue								
Total Expenditure	\$27,594.00	\$16,982.00	\$16,981.00					
Net	-\$27,594.00	-\$16,982.00	-\$16,981.00					
Department: 18 Buildings & Grounds								
Expenditure								
230-18-1565-541100-000 Capital Outlay - Bldgs & Grounds	12,000.00							
Total Revenue								
Total Expenditure	\$12,000.00							
Net	-\$12,000.00							
Department: 33 Sheriff								
Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
230-33-3300-542200-000 Capital Outlay - Vehicles	53,074.00	1,083.00			100			
Total Revenue								
Total Expenditure	\$53,074.00	\$1,083.00						
Net	-\$53,074.00	-\$1,083.00						
Department: 42 Public Works Of Roads								
Expenditure								
230-42-4221-541448-000 Concord Road	63,625.00							
230-42-4222-541429-000 Roberts Quarters Road	16,447.00							
230-42-4222-541430-000 Mckinley Road		1,291,184.00	1,291,184.00			760,000.00	760,000.00	
Total Revenue								
Total Expenditure	\$80,072.00	\$1,291,184.00	\$1,291,184.00			\$760,000.00	\$760,000.00	
Net	-\$80,072.00	-\$1,291,184.00	-\$1,291,184.00			-\$760,000.00	-\$760,000.00	
Department: 71 Water Resources								
Expenditure								
230-71-4400-541002-000 Reidsboro Road Phase 1	300.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
230-71-4400-541200-000 Water Authority Improvements		1,955,000.00	1,955,000.00			1,740,000.00	1,740,000.00	
Total Revenue								
Total Expenditure	\$300.00	\$1,955,000.00	\$1,955,000.00			\$1,740,000.00	\$1,740,000.00	
Net	-\$300.00	-\$1,955,000.00	-\$1,955,000.00			-\$1,740,000.00	-\$1,740,000.00	
Department: 90 E M A								
Expenditure								
230-90-3920-542200-000 Capital Outlay - Vehicles	50,923.00							
Total Revenue								
Total Expenditure	\$50,923.00							
Net	-\$50,923.00							
Department: 91 Animal Control								
Expenditure								
230-91-3910-542200-000 Capital Outlay - Vehicles	45,123.00							
Total Revenue								
Total Expenditure	\$45,123.00							
Net	-\$45,123.00							
Fund: 231 Opioid Abatement Fund								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 03 Revenue Accounts								
Revenue								
231-03-8120-340000-000 Opioid Abatement Revenue	20,249.00	10,000.00	14,573.00		-46	10,000.00	10,000.00	
Total Revenue	\$20,249.00	\$10,000.00	\$14,573.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$20,249.00	\$10,000.00	\$14,573.00			\$10,000.00	\$10,000.00	
Department: 55 Community Services								
Expenditure								
231-55-5436-572000-000 Mcintosh Trail Behavioral Health	10,000.00	10,000.00	9,167.00		8	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$10,000.00	\$10,000.00	\$9,167.00			\$10,000.00	\$10,000.00	
Net	-\$10,000.00	-\$10,000.00	-\$9,167.00			-\$10,000.00	-\$10,000.00	
Fund: 245 Drug Abuse Treatment Education								
Department: 03 Revenue Accounts								
Revenue								
245-03-1000-399999-000 Prior Year Revenues		5,190.00			100	6,690.00	6,690.00	
245-03-2000-341100-000 Date Fees	765.00	1,000.00	556.00		44	1,000.00	1,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
245-03-2000-361000-000 Interest Income	14.00	10.00	8.00		22	10.00	10.00	
245-03-2150-341100-000 Date Fees- Superior Court	1,930.00	1,200.00	250.00		79	1,200.00	1,200.00	
245-03-2400-341101-000 Date Fees- Magistrate Court		100.00			100	100.00	100.00	
245-03-2450-341102-000 Date Fees- Probate Court	199.00	1,000.00	547.00		45	1,000.00	1,000.00	
Total Revenue	\$2,908.00	\$8,500.00	\$1,361.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$2,908.00	\$8,500.00	\$1,361.00			\$10,000.00	\$10,000.00	
Department: 31 Drug Abuse Treatment Educ								
Expenditure								
245-31-2000-531000-000 Date-Supplies	8,535.00	8,500.00	9,431.00		-11	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$8,535.00	\$8,500.00	\$9,431.00			\$10,000.00	\$10,000.00	
Net	-\$8,535.00	-\$8,500.00	-\$9,431.00			-\$10,000.00	-\$10,000.00	
Fund: 250 Technology Fee Fund								
Department: 03 Revenue Accounts								
Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
250-03-2450-351150-000 Technology Fees	5,047.00	3,000.00	5,636.00		-88	3,000.00	3,000.00	
Total Revenue	\$5,047.00	\$3,000.00	\$5,636.00			\$3,000.00	\$3,000.00	
Total Expenditure								
Net	\$5,047.00	\$3,000.00	\$5,636.00			\$3,000.00	\$3,000.00	
Department: 24 Probate Court								
Expenditure								
250-24-2450-542200-000 Technology Expense	999.00	3,000.00	1,523.00		49	3,000.00	3,000.00	
Total Revenue								
Total Expenditure	\$999.00	\$3,000.00	\$1,523.00			\$3,000.00	\$3,000.00	
Net	-\$999.00	-\$3,000.00	-\$1,523.00			-\$3,000.00	-\$3,000.00	
Fund: 275 Hotel/Motel Tax Fund								
Department: 03 Revenue Accounts								
Revenue								
275-03-0000-314100-000 Hotel/Motel Tax	2,184.00	4,000.00	3,936.00		2	4,000.00	4,000.00	
Total Revenue	\$2,184.00	\$4,000.00	\$3,936.00			\$4,000.00	\$4,000.00	
Total Expenditure								
Net	\$2,184.00	\$4,000.00	\$3,936.00			\$4,000.00	\$4,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 78 Hotel/Motel Tax								
Expenditure								
275-78-1000-521200-000 Bank Charges	4.00							
275-78-7520-572000-000 Payments To Other Agencies	874.00	1,600.00			100	1,600.00	1,600.00	
Total Revenue								
Total Expenditure	\$878.00	\$1,600.00				\$1,600.00	\$1,600.00	
Net	-\$878.00	-\$1,600.00				-\$1,600.00	-\$1,600.00	
Department: 99 Transfers Out								
Expenditure								
275-99-9000-611000-100 Transfer Out To General Fund	1,306.00	2,400.00			100	2,400.00	2,400.00	
Total Revenue								
Total Expenditure	\$1,306.00	\$2,400.00				\$2,400.00	\$2,400.00	
Net	-\$1,306.00	-\$2,400.00				-\$2,400.00	-\$2,400.00	
Fund: 285 Juvenile Court Fund								
Department: 03 Revenue Accounts								
Revenue								
285-03-2600-351160-000 Court Revenue	695.00	1,240.00	1,400.00		-13	1,240.00	1,240.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
285-03-2600-361000-000 Interest Income	7.00	10.00	6.00		44	10.00	10.00	
Total Revenue	\$702.00	\$1,250.00	\$1,406.00			\$1,250.00	\$1,250.00	
Total Expenditure								
Net	\$702.00	\$1,250.00	\$1,406.00			\$1,250.00	\$1,250.00	
Department: 92 Juvenile								
Expenditure								
285-92-2600-521200-000 Professional Services	240.00	250.00			100	250.00	250.00	
285-92-2600-521250-000 Juvenile Supervisory		1,000.00			100	1,000.00	1,000.00	
Total Revenue								
Total Expenditure	\$240.00	\$1,250.00				\$1,250.00	\$1,250.00	
Net	-\$240.00	-\$1,250.00				-\$1,250.00	-\$1,250.00	
Fund: 320 Splost 2016-2022								
Department: 03 Revenue Accounts								
Revenue								
320-03-1000-399999-000 Prior Year Revenues		402,000.00			100	398,000.00	398,000.00	
320-03-1500-361000-000 Interest Revenues/Income	65,897.00	18,000.00	22,837.00		-27	2,000.00	2,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue	\$65,897.00	\$420,000.00	\$22,837.00			\$400,000.00	\$400,000.00	
Total Expenditure								
Net	\$65,897.00	\$420,000.00	\$22,837.00			\$400,000.00	\$400,000.00	
Department: 93 Special Local Option Tax								
Expenditure								
320-93-1000-521200-000 Bank Charges	22.00		35.00					
320-93-4221-541341-000 Rdcapoutlay-Cdbgtanyrdrd-Localmat...			657,789.00					
320-93-4221-541410-000 Sands Road - Splost	11,940.00							
320-93-4221-541444-000 Hill Street	13,424.00							
320-93-4222-541403-000 West Road			18,361.00					
320-93-4222-541416-000 Shady Lane - Splost						400,000.00	400,000.00	
320-93-4222-541428-000 Wood Creek Road		150,000.00	6,000.00		96			
320-93-4222-541430-000 Mckinley Road	96,983.00							
320-93-4222-541432-000 Woodard Road	61,481.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
320-93-4222-541433-000 Starks Road	192,589.00							
320-93-4222-541434-000 Hunter Road			90,917.00					
320-93-4222-541435-000 Old Zebulon Road		165,000.00			100			
320-93-4222-541451-000 Blanton Mill Road		105,000.00			100			
320-93-4222-541469-000 Ward Road	12,800.00							
320-93-4222-541473-000 Harden/Scott Roads	15,900.00							
320-93-4222-541474-000 Friendship/Gaulding Roads	13,700.00							
320-93-4222-541475-000 West Fossett Road			30,764.00					
Total Revenue								
Total Expenditure	\$418,839.00	\$420,000.00	\$803,866.00			\$400,000.00	\$400,000.00	
Net	-\$418,839.00	-\$420,000.00	-\$803,866.00			-\$400,000.00	-\$400,000.00	
Fund: 323 Splost 2022-2028								
Department: 03 Revenue Accounts								
Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027	
	Actual (\$)	Budget (\$)	Actual (\$)	%Remaining	Requested	Recommended	Approved
323-03-1000-313200-000 Splost 2022-2028 Revenue	2,714,437.00	2,500,000.00	2,198,424.00	12	2,700,000.00	2,700,000.00	
323-03-1000-399999-000 Prior Year Revenues		6,909,875.00		100	10,150,000.00	10,150,000.00	
323-03-1500-361000-000 Interest Income	379,917.00	180,000.00	230,841.00	-28	150,000.00	150,000.00	
Total Revenue	\$3,094,354.00	\$9,589,875.00	\$2,429,265.00		\$13,000,000.00	\$13,000,000.00	
Total Expenditure							
Net	\$3,094,354.00	\$9,589,875.00	\$2,429,265.00		\$13,000,000.00	\$13,000,000.00	
Department: 13 Commissioners							
Expenditure							
323-13-1500-523901-000 Bank Charges	4,575.00	1,500.00	60.00	96	4,600.00	4,600.00	
Total Revenue							
Total Expenditure	\$4,575.00	\$1,500.00	\$60.00		\$4,600.00	\$4,600.00	
Net	-\$4,575.00	-\$1,500.00	-\$60.00		-\$4,600.00	-\$4,600.00	
Department: 93 Special Local Option Tax							
Expenditure							
323-93-4222-541428-000 Wood Creek Road	7,000.00	2,500,000.00		100	2,948,650.00	2,948,650.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
323-93-4222-541429-000 Roberts Quarters Road	379,227.00							
323-93-4222-541435-000 Old Zebulon Road		2,750,000.00			100	4,000,000.00	4,000,000.00	
323-93-4222-541451-000 Blanton Mill Road		1,750,000.00			100	3,000,000.00	3,000,000.00	
323-93-4960-571000-010 City Of Williamson	590,779.00	137,500.00	185,428.00		-35	148,500.00	148,500.00	
323-93-4960-571000-020 City Of Zebulon			353,998.00			283,500.00	283,500.00	
323-93-4960-571000-030 City Of Meansville			67,428.00			54,000.00	54,000.00	
323-93-4960-571000-040 City Of Molena		100,000.00	147,220.00		-47	108,000.00	108,000.00	
323-93-4960-571000-050 City Of Concord			134,856.00			108,000.00	108,000.00	
323-93-8000-581100-000 Principal Debt Payments	1,880,000.00	1,975,000.00	1,975,000.00			2,070,000.00	2,070,000.00	
323-93-8000-582100-000 Interest On Debt	472,250.00	375,875.00	375,875.00			274,750.00	274,750.00	
Total Revenue								
Total Expenditure	\$3,329,256.00	\$9,588,375.00	\$3,239,805.00			\$12,995,400.00	\$12,995,400.00	
Net	-\$3,329,256.00	-\$9,588,375.00	-\$3,239,805.00			-\$12,995,400.00	-\$12,995,400.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Fund: 325 Lmi Grant Fund								
Department: 03 Revenue Accounts								
Revenue								
325-03-1000-334001-000 Gtib Grant Revenue	993,532.00							
325-03-1000-334301-000 Lmi Grant Revenue	542,764.00	560,000.00	617,321.00		-10	679,000.00	679,000.00	
325-03-1000-334302-000 Lra Revenue	665,881.00	665,880.00	666,289.00		0	670,000.00	670,000.00	
325-03-1500-361000-000 Interest Income	69,558.00	10,000.00	4,901.00		51	12,000.00	12,000.00	
Total Revenue	\$2,271,735.00	\$1,235,880.00	\$1,288,511.00			\$1,361,000.00	\$1,361,000.00	
Total Expenditure								
Net	\$2,271,735.00	\$1,235,880.00	\$1,288,511.00			\$1,361,000.00	\$1,361,000.00	
Department: 42 Public Works Of Roads								
Expenditure								
325-42-1000-521200-000 Bank Charges	35.00							
325-42-4221-541445-000 Striping Various Roads		665,880.00			100			
325-42-4221-541457-000 Perkins Road	43,646.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
325-42-4222-541400-000 Unpaved Repairs / Surface Treatme...	27,992.00	201,647.00			100			
325-42-4222-541428-000 Wood Creek Road (Lra)						998,391.00	998,391.00	
325-42-4222-541453-000 Emulsion	7,377.00							
325-42-4222-541454-000 Concord Road	7,406.00							
325-42-4222-541459-000 Chapman Road	84,320.00							
325-42-4222-541460-000 Sandefur Road	45,693.00							
325-42-4222-541461-000 Daniel Road	249,646.00							
325-42-4222-541464-000 Caldwell Bridge Road	539,334.00							
325-42-4222-541467-000 Pedenville Road	43,518.00							
325-42-4222-541469-000 Scott/Ward Road	716,577.00		36,156.00					
325-42-4222-541472-000 Ranchland Est - Water Hole Pass/D...	153,349.00							
325-42-4222-541473-000 Harden Road	789,593.00		38,519.00					

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
325-42-4222-541474-000 Friendship Circle	491,348.00		23,547.00					
325-42-4222-541475-000 Mccard Lake Road	581,527.00		30,607.00					
325-42-4222-541476-000 Gaulding Road	141,505.00		7,448.00					
325-42-4222-541477-000 Woodard Road (Lra)	317,325.00							
325-42-4222-541478-000 Melville Brown Road (Lra)			451,374.00					
325-42-8000-581300-000 Loan Principal Payments		441,843.00	291,702.00		34	450,338.00	450,338.00	
325-42-8000-582300-000 Loan Interest Expense		126,510.00	85,838.00		32	115,971.00	115,971.00	
Total Revenue								
Total Expenditure	\$4,240,191.00	\$1,435,880.00	\$965,191.00			\$1,564,700.00	\$1,564,700.00	
Net	-\$4,240,191.00	-\$1,435,880.00	-\$965,191.00			-\$1,564,700.00	-\$1,564,700.00	
Department: 98 Transfers In								
Revenue								
325-98-1000-391000-100 Transfer In - From General Fund	210,570.00	200,000.00			100	203,700.00	203,700.00	
325-98-1000-393000-000 Other Fin Sources - Loan Proceeds	1,819,018.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue	\$2,029,588.00	\$200,000.00				\$203,700.00	\$203,700.00	
Total Expenditure								
Net	\$2,029,588.00	\$200,000.00				\$203,700.00	\$203,700.00	
Fund: 341 Cdbg Grant Fund								
Department: 03 Revenue Accounts								
Revenue								
341-03-5400-334000-000 Cdbg Grant - Revenue	39,515.00	870,000.00	818,013.00		6			
Total Revenue	\$39,515.00	\$870,000.00	\$818,013.00					
Total Expenditure								
Net	\$39,515.00	\$870,000.00	\$818,013.00					
Department: 13 Commissioners								
Expenditure								
341-13-5400-521200-000 Professional Services	39,515.00		51,254.00					
341-13-5400-541000-000 Cdbg Grant Expense		870,000.00	766,759.00		12			
Total Revenue								
Total Expenditure	\$39,515.00	\$870,000.00	\$818,013.00					
Net	-\$39,515.00	-\$870,000.00	-\$818,013.00					

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Fund: 350 C.A.I.P Fund								
Department: 03 Revenue Accounts								
Revenue								
350-03-1000-361000-000 Caip Fund Interest	63.00		12.00					
Total Revenue	\$63.00		\$12.00					
Total Expenditure								
Net	\$63.00		\$12.00					
Department: 14 Board Of Elections & Reg.								
Expenditure								
350-14-1000-542400-000 Caip Fund Computers	16,225.00							
Total Revenue								
Total Expenditure		\$16,225.00						
Net		-\$16,225.00						
Department: 16 Tax Commissioner								
Expenditure								
350-16-1000-542400-000 Caip Fund - Computers	999.00	1,500.00			100	1,500.00	1,500.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$999.00	\$1,500.00				\$1,500.00	\$1,500.00	
Net	-\$999.00	-\$1,500.00				-\$1,500.00	-\$1,500.00	
Department: 17 Tax Assessor								
Expenditure								
350-17-1550-542400-000 Computers		3,600.00	498.00		86	2,900.00	2,900.00	
Total Revenue								
Total Expenditure		\$3,600.00	\$498.00			\$2,900.00	\$2,900.00	
Net		-\$3,600.00	-\$498.00			-\$2,900.00	-\$2,900.00	
Department: 23 Magistrate Court								
Expenditure								
350-23-2400-542400-000 Computers - Magistrate Court		3,600.00			100	1,800.00	1,800.00	
Total Revenue								
Total Expenditure		\$3,600.00				\$1,800.00	\$1,800.00	
Net		-\$3,600.00				-\$1,800.00	-\$1,800.00	
Department: 33 Sheriff								
Expenditure								
350-33-3300-542200-000 Capital Outlay Vehicles - Sheriff	72,496.00	240,476.00	239,043.00		1	316,465.00	253,172.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$72,496.00	\$240,476.00	\$239,043.00			\$316,465.00	\$253,172.00	
Net	-\$72,496.00	-\$240,476.00	-\$239,043.00			-\$316,465.00	-\$253,172.00	
Department: 42 Public Works Of Roads								
Expenditure								
350-42-1000-542500-000 Capital Outlay Other Equipment Pw		67,040.00	66,931.00		0	295,000.00	92,000.00	
Total Revenue								
Total Expenditure		\$67,040.00	\$66,931.00			\$295,000.00	\$92,000.00	
Net		-\$67,040.00	-\$66,931.00			-\$295,000.00	-\$92,000.00	
Department: 72 County Agent								
Expenditure								
350-72-1000-542400-000 Computers - Co Agent	576.00	3,000.00	3,000.00					
Total Revenue								
Total Expenditure	\$576.00	\$3,000.00	\$3,000.00					
Net	-\$576.00	-\$3,000.00	-\$3,000.00					
Department: 90 E M A								
Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
350-90-3670-541000-000 Capital Outlay - Outdoor Warning		24,000.00	20,000.00		17	10,000.00	10,000.00	
Total Revenue								
Total Expenditure		\$24,000.00	\$20,000.00			\$10,000.00	\$10,000.00	
Net		-\$24,000.00	-\$20,000.00			-\$10,000.00	-\$10,000.00	
Department: 98 Transfers In								
Revenue								
350-98-1000-391000-100 Transfer In From General Fund		343,216.00	313,254.00		9	627,665.00	361,372.00	
Total Revenue		\$343,216.00	\$313,254.00			\$627,665.00	\$361,372.00	
Total Expenditure								
Net		\$343,216.00	\$313,254.00			\$627,665.00	\$361,372.00	
Department: 99 Transfers Out								
Expenditure								
350-99-1000-611000-100 Transfer Out To General Fund	47,715.00							
Total Revenue								
Total Expenditure	\$47,715.00							
Net	-\$47,715.00							
Fund: 716 Law Library - Superior Court								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 03 Revenue Accounts								
Revenue								
716-03-2150-351110-000 Law Library - Superior	2,580.00	2,500.00			100	2,500.00	2,500.00	
716-03-2400-351130-000 Law Library - Magistrate	3,074.00	3,500.00			100	3,500.00	3,500.00	
716-03-2450-351150-000 Law Library - Probate	4,945.00	4,000.00			100	4,000.00	4,000.00	
Total Revenue	\$10,599.00	\$10,000.00				\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$10,599.00	\$10,000.00				\$10,000.00	\$10,000.00	
Department: 21 Clerk Of Superior Court								
Expenditure								
716-21-2000-531000-000 Law Library Supplies	304.00							
716-21-3000-521000-000 Professional & Technical Services	3,483.00	10,000.00			100	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$3,787.00	\$10,000.00				\$10,000.00	\$10,000.00	
Net	-\$3,787.00	-\$10,000.00				-\$10,000.00	-\$10,000.00	
Report Total Revenue	\$26,373,046.00	\$38,106,472.00	\$24,831,609.00			\$39,705,402.00	\$39,108,366.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Report Total Expenditure	\$26,106,118.00	\$38,106,472.00	\$27,394,015.00			\$39,705,402.00	\$39,108,366.00	
Report Total Net	\$266,928.00		-\$2,562,406.00					

	DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	APPROVED	DIFFERENCE (PRIOR YR vs 2nd Reading)
10	CONTINGENCY	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00			-\$50,000.00
13	COMMISSIONERS	\$3,762,236.00	\$1,424,623.00	\$1,431,311.00	\$1,431,311.00	\$1,426,764.00			-\$2,335,472.00
14	BOARD OF ELECTIONS AND VOTER REGISTRATION	\$430,308.00	\$462,966.00	\$439,136.00	\$439,136.00	\$446,225.00			\$15,917.00
15	BOARD OF EQUALIZATION	\$4,200.00	\$5,300.00	\$5,300.00	\$5,300.00	\$5,300.00			\$1,100.00
16	TAX COMMISSIONER	\$388,580.00	\$396,809.00	\$407,429.00	\$407,429.00	\$399,014.00			\$10,434.00
17	TAX ASSESSOR	\$634,277.00	\$600,700.00	\$643,058.00	\$643,058.00	\$641,444.00			\$7,167.00
18	BUILDING & GROUNDS	\$428,691.00	\$438,250.00	\$464,834.00	\$464,834.00	\$459,120.00			\$30,429.00
20	COURT SERVICES	\$224,190.00	\$224,590.00	\$224,790.00	\$224,790.00	\$233,974.00			\$9,784.00
21	SUPERIOR COURT	\$382,833.00	\$406,130.00	\$408,452.00	\$408,452.00	\$408,668.00			\$25,835.00
22	DISTRICT ATTORNEY	\$221,303.00	\$334,100.00	\$302,269.00	\$302,269.00	\$302,269.00			\$80,966.00
23	MAGISTRATE COURT	\$373,466.00	\$411,539.00	\$410,433.00	\$410,433.00	\$406,535.00			\$33,069.00
24	PROBATE	\$295,103.00	\$326,609.00	\$328,648.00	\$328,648.00	\$333,881.00			\$38,778.00
28	PUBLIC DEFENDER	\$186,448.00	\$186,448.00	\$186,448.00	\$186,448.00	\$186,448.00			\$0.00
32	INMATE CARE	\$263,518.00	\$263,518.00	\$263,518.00	\$263,518.00	\$263,518.00			\$0.00
33	SHERIFF	\$3,109,274.00	\$3,216,648.00	\$3,264,781.00	\$3,264,781.00	\$3,296,338.00			\$187,064.00
34	JAIL	\$1,313,977.00	\$1,403,766.00	\$1,432,917.00	\$1,432,917.00	\$1,448,315.00			\$134,338.00
37	CORONER	\$68,209.00	\$68,209.00	\$74,411.00	\$74,411.00	\$67,169.00			-\$1,040.00
39	AMBULANCE CONTRACT	\$898,222.00	\$925,169.00	\$925,169.00	\$925,169.00	\$925,169.00			\$26,947.00
42	PUBLIC WORKS	\$2,896,182.00	\$3,026,850.00	\$3,060,088.00	\$3,060,088.00	\$3,079,180.00			\$182,998.00
45	SOLID WASTE	\$32,000.00	\$215,000.00	\$215,000.00	\$215,000.00	\$200,000.00			\$168,000.00
50	HEALTH DEPT	\$87,300.00	\$87,300.00	\$87,300.00	\$87,300.00	\$87,300.00			\$0.00
54	DFACS	\$18,053.00	\$18,053.00	\$18,053.00	\$18,053.00	\$18,053.00			\$0.00
55	COMMUNITY SERVICES	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00			\$0.00
56	SENIOR CENTER	\$323,596.00	\$331,232.00	\$296,992.00	\$296,992.00	\$299,736.00			-\$23,860.00
61	PARKS & RECREATION AUTHORITY	\$776,107.00	\$856,970.00	\$797,638.00	\$797,638.00	\$802,289.00			\$26,182.00
65	PIKE COUNTY PUBLIC LIBRARY	\$226,033.00	\$229,277.00	\$225,755.00	\$225,755.00	\$225,651.00			-\$382.00
71	WATER & SEWERAGE AUTHORITY	\$212,545.00	\$208,536.00	\$208,536.00	\$208,536.00	\$208,536.00			-\$4,009.00
72	COUNTY AGENT	\$105,141.00	\$119,065.00	\$119,115.00	\$119,115.00	\$121,838.00			\$16,697.00
73	FORESTRY	\$9,517.00	\$9,517.00	\$9,517.00	\$9,517.00	\$9,517.00			\$0.00
74	PLANNING & DEVELOPMENT	\$448,820.00	\$502,719.00	\$482,018.00	\$482,018.00	\$488,917.00			\$40,097.00
76	AGRIBUSINESS	\$46,000.00	\$53,500.00	\$82,410.00	\$82,410.00	\$82,410.00			\$36,410.00
77	DEVELOPMENT AUTHORITY	\$116,968.00	\$115,157.00	\$116,982.00	\$116,982.00	\$112,734.00			-\$4,234.00
80-89	FIRE DEPARTMENT	\$988,642.00	\$1,274,864.00	\$998,942.00	\$998,942.00	\$1,013,965.00			\$25,323.00
90	EMA	\$45,117.00	\$38,240.00	\$38,240.00	\$38,240.00	\$39,302.00			-\$5,815.00
91	ANIMAL CONTROL	\$160,448.00	\$148,920.00	\$156,328.00	\$156,328.00	\$143,873.00			-\$16,575.00
	TRANSFERS	\$1,198,108.00	\$1,567,192.00	\$1,360,537.00	\$1,360,537.00	\$1,360,197.00			\$162,089.00

100	GENERAL FUND ONLY (Expenditures)	\$20,805,412.00	\$19,977,766.00	\$19,566,355.00	\$19,566,355.00	\$19,623,649.00	\$0.00	\$0.00	-\$1,181,763.00
	GENERAL FUND ONLY (Revenues)	\$20,805,412.00	\$19,809,389.80	\$19,566,355.00	\$19,566,355.00	\$19,623,649.00	\$0.00	\$0.00	-\$1,181,763.00
	DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	Approved	DIFFERENCE (PRIOR YR vs 2nd Reading)
206	JAIL FUND	\$5,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$5,000.00
210	IMPACT FEE FUND	\$279,000.00	\$403,000.00	\$403,000.00	\$403,000.00	\$403,000.00			\$124,000.00
215	E911 FUND	\$1,039,152.00	\$1,138,097.00	\$1,197,735.00	\$1,197,735.00	\$1,197,395.00			\$158,243.00
225	FEDERAL SEIZURE FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$0.00
230	AMERICAN RESCUE FUND	\$3,272,187.00	\$2,500,000.00	\$2,500,000.00	\$2,500,000.00	\$2,500,000.00			-\$772,187.00
231	OPIOID ABATEMENT	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$0.00
245	DATE FUND	\$8,500.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$1,500.00
250	TECHNOLOGY FEE FUND	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00			\$0.00
275	HOTEL/MOTEL TAX FUND	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00			\$0.00
285	JUVENILE FUND	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00			\$0.00
320	SPLOST FUND 2016-2022	\$420,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00			-\$20,000.00
323	SPLOST FUND 2023-2028	\$9,589,875.00	\$13,000,000.00	\$13,000,000.00	\$13,000,000.00	\$13,000,000.00			\$3,410,125.00
325	LMIG FUND	\$1,435,880.00	\$1,564,700.00	\$1,564,700.00	\$1,564,700.00	\$1,564,700.00			\$128,820.00
341	CDBG FUND	\$870,000.00	\$0.00	\$0.00	\$0.00	\$0.00			-\$870,000.00
350	CAIP FUND	\$343,216.00	\$627,665.00	\$361,372.00	\$361,372.00	\$361,372.00			\$18,156.00
716	LAW LIBRARY FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$0.00
	OTHER FUNDS TOTAL (Expenditures)	\$17,301,060.00	\$19,691,712.00	\$19,485,057.00	\$19,485,057.00	\$19,484,717.00	\$0.00	\$0.00	\$2,183,657.00
	GRAND TOTAL OVERALL	\$38,106,472.00	\$39,669,478.00	\$39,051,412.00	\$39,051,412.00	\$39,108,366.00	\$0.00	\$0.00	\$1,001,894.00