

GORDON COUNTY
FY 2025-2026 Recommended Budget

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
GENERAL FUND						
100 GENERAL FUND						
TAXES	(33,838,172)	(37,817,349)	(37,817,349)	(36,042,115)	(39,318,000)	4.0%
LICENSES & PERMITS	(449,003)	(648,600)	(648,600)	(500,672)	(462,500)	-28.7%
INTERGOVERNMENTAL	(4,665,716)	(1,617,424)	(1,617,424)	(1,692,898)	(1,738,224)	6.8%
CHARGES FOR SERVICES	(1,672,966)	(1,421,050)	(1,421,050)	(1,667,176)	(1,521,050)	7.0%
FINES & FORFEITURES	(1,244,031)	(1,120,000)	(1,120,000)	(1,049,597)	(1,274,000)	13.8%
INVESTMENT INCOME	(1,186,869)	(850,000)	(850,000)	(1,052,185)	(914,000)	7.5%
CONTRIBUTIONS & DON	(16,812)	(7,000)	(7,000)	(5,470)	(6,750)	-3.6%
MISCELLANEOUS	(680,883)	(626,291)	(626,291)	(546,754)	(651,984)	4.1%
OTHER FINANCING SOURCES	(2,397,925)	(2,669,226)	(2,820,143)	(1,838,242)	(2,625,779)	-6.9%
GENERAL FUND	(46,152,377)	(46,776,940)	(46,927,857)	(44,395,111)	(48,501,287)	3.4%
100100 NON DEPARTMENTAL						
PERSONAL SERV & BENEFITS	306,738	375,000	375,000	307,886	405,069	8.0%
PURCH/CONTRACTED SERVICES	701,412	923,500	922,754	571,323	1,194,673	29.5%
SUPPLIES	28,050	87,400	87,400	83,750	77,088	-11.8%
CAPITAL OUTLAY	47,342	-	-	-	-	0.0%
DEPRECIATION	(104,535)	(97,325)	(97,325)	(92,153)	(129,664)	33.2%
OTHER COSTS	274,403	353,000	353,000	220,435	325,000	-7.9%
DEBT SERVICE	476,982	418,549	418,549	395,633	427,733	2.2%
OTHER FINANCING USES	3,006,575	3,658,242	3,658,242	2,743,686	3,697,722	1.1%
NON DEPARTMENTAL	4,736,967	5,718,366	5,717,620	4,230,561	5,997,621	4.9%
400 BOARD OF COMMISSIONERS						
PERSONAL SERV & BENEFITS	149,892	180,490	180,490	200,882	195,757	8.5%
PURCH/CONTRACTED SER	81,175	93,795	92,895	79,360	85,350	-8.1%
SUPPLIES	11,196	4,700	5,600	2,351	5,250	-6.3%
BOARD OF COMMISSIONERS	242,262	278,985	278,985	282,593	286,357	2.6%
402 COUNTY CLERK						
PERSONAL SERV & BENEFITS	92,522	114,473	114,473	105,930	126,241	10.3%
PURCH/CONTRACTED SER	4,549	6,160	5,285	1,924	4,415	-16.5%
SUPPLIES	5,337	7,513	8,388	6,926	8,115	-3.3%
COUNTY CLERK	102,408	128,146	128,146	114,779	138,771	8.3%

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
403 HUMAN RESOURCES						
PERSONAL SERV & BENEFITS	241,733	241,883	241,883	228,950	250,052	3.4%
PURCH/CONTRACTED SER	15,337	13,500	13,500	8,741	13,175	-2.4%
SUPPLIES	126,268	122,741	122,741	111,998	138,650	13.0%
HUMAN RESOURCES	383,338	378,124	378,124	349,688	401,877	6.3%
404 PROBATE COURT						
PERSONAL SERV & BENEFITS	598,586	600,948	600,948	563,242	639,981	6.5%
PURCH/CONTRACTED SER	65,168	67,532	115,690	102,494	74,552	-35.6%
SUPPLIES	13,959	16,884	18,726	16,033	15,998	-14.6%
PROBATE COURT	677,712	685,364	735,364	681,769	730,531	-0.7%
405 JUVENILE COURT						
PERSONAL SERV & BENEFITS	602,480	575,491	575,491	454,873	585,637	1.8%
PURCH/CONTRACTED SER	213,586	277,980	278,960	163,526	248,140	-11.0%
SUPPLIES	48,711	34,900	33,920	26,367	25,340	-25.3%
JUVENILE COURT	864,777	888,371	888,371	644,765	859,117	-3.3%
406 SUPERIOR COURT						
PERSONAL SERV & BENEFITS	297,689	320,672	320,672	271,746	282,587	-11.9%
PURCH/CONTRACTED SER	102,389	112,600	113,547	99,496	114,235	0.6%
SUPPLIES	9,326	17,800	16,853	9,547	16,300	-3.3%
SUPERIOR COURT	409,404	451,072	451,072	380,788	413,122	-8.4%
407 MAGISTRATE COURT						
PERSONAL SERV & BENEFITS	676,169	662,599	662,599	570,412	712,049	7.5%
PURCH/CONTRACTED SER	37,921	38,250	38,470	28,004	34,000	-11.6%
SUPPLIES	28,081	41,350	41,130	34,339	36,620	-11.0%
MAGISTRATE COURT	742,171	742,199	742,199	632,755	782,669	5.5%
408 CLERK OF SUPERIOR COURT						
PERSONAL SERV & BENEFITS	792,276	823,076	823,076	668,784	861,910	4.7%
PURCH/CONTRACTED SER	91,848	39,759	41,109	29,363	36,595	-11.0%
SUPPLIES	101,536	170,035	168,685	97,312	164,835	-2.3%
CLERK OF SUPERIOR COUR	985,661	1,032,870	1,032,870	795,459	1,063,340	3.0%
409 DISTRICT ATTORNEY						
PERSONAL SERV & BENEFITS	553,712	656,995	656,995	513,108	704,996	7.3%

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
PURCH/CONTRACTED SER	26,455	25,234	25,234	19,514	24,334	-3.6%
SUPPLIES	14,662	23,370	23,370	21,523	25,100	7.4%
DISTRICT ATTORNEY	594,828	705,599	705,599	554,144	754,430	6.9%
410 FINANCE DEPARTMENT						
PERSONAL SERV & BENEFITS	675,282	714,847	714,847	644,968	763,954	6.9%
PURCH/CONTRACTED SER	87,889	102,500	102,500	65,438	89,972	-12.2%
SUPPLIES	55,256	65,750	65,750	46,361	64,450	-2.0%
FINANCE DEPARTMENT	818,428	883,097	883,097	756,768	918,376	4.0%
411 INFORMATION TECHNOLOGY						
PERSONAL SERV & BENEFITS	281,566	278,221	278,221	239,120	299,286	7.6%
PURCH/CONTRACTED SER	45,097	21,250	21,250	6,146	10,450	-50.8%
SUPPLIES	258,724	286,180	286,179	261,553	276,650	-3.3%
CAPITAL OUTLAY	29,346	-	-	-	-	0.0%
DEBT SERVICE	113,869	85,884	85,885	85,885	85,525	-0.4%
INFORMATION TECHNOLOGY	728,602	671,535	671,535	592,704	671,911	0.1%
413 COUNTY ADMINISTRATOR						
PERSONAL SERV & BENEFITS	424,972	458,634	458,634	407,532	469,265	2.3%
PURCH/CONTRACTED SER	13,129	9,000	9,000	5,287	7,900	-12.2%
SUPPLIES	5,496	4,750	4,750	2,207	3,700	-22.1%
COUNTY ADMINISTRATOR	443,597	472,384	472,384	415,025	480,865	1.8%
414 ELECTIONS & VOTER REGISTRATION						
PERSONAL SERV & BENEFITS	274,886	276,564	276,564	234,952	331,091	19.7%
PURCH/CONTRACTED SER	71,640	41,285	37,800	20,268	44,830	18.6%
SUPPLIES	10,814	11,700	15,185	8,492	8,900	-41.4%
ELECTIONS & VOTER REGI	357,340	329,549	329,549	263,712	384,821	16.8%
415 TAX COMMISSIONER						
PERSONAL SERV & BENEFITS	951,106	1,027,068	1,027,068	919,113	1,062,839	3.5%
PURCH/CONTRACTED SER	122,827	94,100	90,100	76,869	95,653	6.2%
SUPPLIES	40,538	41,300	45,300	41,361	52,020	14.8%
TAX COMMISSIONER	1,114,471	1,162,468	1,162,468	1,037,343	1,210,512	4.1%
416 TAX APPRAISER/ASSESSOR						
PERSONAL SERV & BENEFITS	703,566	857,158	857,158	732,150	771,079	-10.0%
PURCH/CONTRACTED SER	167,948	152,817	146,574	110,401	182,317	24.4%

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
SUPPLIES	90,459	116,100	123,089	116,233	116,350	-5.5%
CAPITAL OUTLAY	53,620	-	-	-	-	0.0%
TAX APPRAISER/ASSESSOR	1,015,593	1,126,075	1,126,821	958,784	1,069,746	-5.1%
417 EXTENSION SERVICE						
PERSONAL SERV & BENEFITS	150,628	155,010	155,010	116,128	161,478	4.2%
PURCH/CONTRACTED SER	13,746	7,950	7,950	8,728	7,800	-1.9%
SUPPLIES	11,811	16,150	16,150	8,433	17,375	7.6%
EXTENSION SERVICE	176,185	179,110	179,110	133,289	186,653	4.2%
418 CORONER						
PERSONAL SERV & BENEFITS	62,586	81,675	81,675	71,399	102,424	25.4%
PURCH/CONTRACTED SER	13,975	23,800	23,938	22,001	25,878	8.1%
SUPPLIES	12,947	25,800	25,662	10,715	17,800	-30.6%
OTHER COSTS	-	1,000	1,000	-	1,000	0.0%
CORONER	89,507	132,275	132,275	104,115	147,102	11.2%
419 BUILDING & GROUNDS						
PERSONAL SERV & BENEFITS	393,124	339,285	339,285	299,169	358,600	5.7%
PURCH/CONTRACTED SER	339,512	672,400	672,400	582,469	443,400	-34.1%
SUPPLIES	277,121	310,750	310,750	220,768	305,500	-1.7%
BUILDING & GROUNDS	1,009,757	1,322,435	1,322,435	1,102,406	1,107,500	-16.3%
420 SHERIFF-ENFORCEMENT						
PERSONAL SERV & BENEFITS	8,234,151	8,651,679	8,651,679	7,714,712	9,163,950	5.9%
PURCH/CONTRACTED SER	245,436	270,156	234,429	181,635	246,136	5.0%
SUPPLIES	711,074	689,753	725,480	570,115	720,073	-0.7%
OTHER COSTS	11,060	-	-	-	-	0.0%
DEBT SERVICE	32,198	32,198	32,198	-	32,198	0.0%
SHERIFF-ENFORCEMENT	9,233,920	9,643,786	9,643,786	8,466,462	10,162,357	5.4%
421 SHERIFF-JAIL						
PERSONAL SERV & BENEFITS	3,776,323	4,109,871	4,109,871	3,520,915	4,429,034	7.8%
PURCH/CONTRACTED SER	1,158,366	1,500,445	1,493,833	1,179,855	1,498,500	0.3%
SUPPLIES	608,577	627,500	634,112	514,708	633,000	-0.2%
CAPITAL OUTLAY	505,830	-	-	-	-	0.0%
DEBT SERVICE	452,771	453,618	453,618	453,618	454,239	0.1%

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SHERIFF-JAIL	6,501,866	6,691,434	6,691,434	5,669,096	7,014,773	4.8%
423 EMERGENCY MANAGEMENT						
PERSONAL SERV & BENEFITS	180,554	212,530	212,530	192,100	236,249	11.2%
PURCH/CONTRACTED SER	75,666	80,849	80,849	57,933	94,959	17.5%
SUPPLIES	71,682	62,350	62,350	54,901	60,631	-2.8%
CAPITAL OUTLAY	-	22,124	22,124	15,324	-	-100.0%
EMERGENCY MANAGEMENT	327,902	377,853	377,853	320,258	391,839	3.7%
425 BUILDING & PLANNING						
PERSONAL SERV & BENEFITS	309,161	344,342	344,342	319,515	369,849	7.4%
PURCH/CONTRACTED SER	17,864	18,802	20,211	7,343	13,420	-33.6%
SUPPLIES	21,810	36,512	35,103	22,699	32,962	-6.1%
DEBT SERVICE	8,944	-	-	-	-	0.0%
BUILDING & PLANNING	357,778	399,656	399,656	349,557	416,231	4.1%
426 PLANNING COMMISSION						
PERSONAL SERV & BENEFITS	5,856	6,459	6,459	5,167	6,459	0.0%
PURCH/CONTRACTED SER	1,652	2,500	2,500	1,579	2,500	0.0%
SUPPLIES	-	100	100	-	25	-75.0%
PLANNING COMMISSION	7,508	9,059	9,059	6,746	8,984	-0.8%
427 AG CENTER & LIVESTOCK PAVILION						
PURCH/CONTRACTED SER	11,836	13,000	13,000	5,944	1,350	-89.6%
SUPPLIES	45,494	30,700	30,700	22,525	30,700	0.0%
AG CENTER & LIVESTOCK	57,330	43,700	43,700	28,469	32,050	-26.7%
428 ANIMAL CONTROL						
PERSONAL SERV & BENEFITS	319,023	314,234	314,234	290,820	328,719	4.6%
PURCH/CONTRACTED SER	101,423	95,350	95,445	109,854	125,200	31.2%
SUPPLIES	39,255	51,020	50,925	39,222	59,013	15.9%
ANIMAL CONTROL	459,701	460,604	460,604	439,896	512,932	11.4%
429 ORDINANCE ENFORCEMENT						
PERSONAL SERV & BENEFITS	159,870	193,393	193,393	172,449	201,261	4.1%
PURCH/CONTRACTED SER	8,132	7,677	7,586	4,798	9,802	29.2%
SUPPLIES	5,817	20,633	20,724	18,166	13,790	-33.5%
CAPITAL OUTLAY	41,031	-	-	-	-	0.0%

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DEBT SERVICE	5,945	-	-	-	-	0.0%
ORDINANCE ENFORCEMENT	220,795	221,703	221,703	195,413	224,853	1.4%
431 ROAD DEPARTMENT						
PERSONAL SERV & BENEFITS	2,172,160	2,565,560	2,565,560	2,232,576	2,662,541	3.8%
PURCH/CONTRACTED SER	312,754	379,230	305,973	281,144	358,050	17.0%
SUPPLIES	2,586,299	3,829,695	3,902,952	3,596,643	3,843,200	-1.5%
CAPITAL OUTLAY	877,640	-	-	-	-	0.0%
DEBT SERVICE	2,944	-	-	-	-	0.0%
OTHER FINANCING USES	100,700	180,000	180,000	23,400	75,000	-58.3%
ROAD DEPARTMENT	6,052,496	6,954,485	6,954,485	6,133,764	6,938,791	-0.2%
435 VEHICLE MAINTENANCE						
PERSONAL SERV & BENEFITS	534,568	530,178	530,178	413,967	554,904	4.7%
PURCH/CONTRACTED SER	12,333	29,650	27,295	24,675	15,580	-42.9%
SUPPLIES	94,443	48,600	50,955	73,281	29,250	-42.6%
OTHER COSTS	-	-	-	3,000	-	0.0%
VEHICLE MAINTENANCE	641,344	608,428	608,428	514,923	599,734	-1.4%
436 PUBLIC DEFENDER						
PERSONAL SERV & BENEFITS	45,962	53,066	53,066	42,249	55,369	4.3%
PURCH/CONTRACTED SER	335,221	369,006	369,121	332,722	384,569	4.2%
SUPPLIES	10,202	14,175	14,060	11,341	13,422	-4.5%
PUBLIC DEFENDER	391,385	436,247	436,247	386,313	453,360	3.9%
437 HISTORIC PRESERVATION COMM						
PERSONAL SERV & BENEFITS	1,809	5,167	5,167	1,944	5,168	0.0%
PURCH/CONTRACTED SER	-	1,500	1,500	-	1,500	0.0%
HISTORIC PRESERVATION	1,809	6,667	6,667	1,944	6,668	0.0%
438 PLANNING & DEVELOPMENT DEPT.						
PERSONAL SERV & BENEFITS	110,884	107,908	107,908	98,326	113,636	5.3%
PURCH/CONTRACTED SER	33,381	48,091	48,112	9,230	8,750	-81.8%
SUPPLIES	3,396	15,833	15,812	12,121	14,518	-8.2%
DEBT SERVICE	8,944	-	-	-	-	0.0%
PLANNING & DEVELOPMENT	156,606	171,832	171,832	119,678	136,904	-20.3%
440 SENIOR CENTER						
PERSONAL SERV & BENEFITS	125,311	123,053	123,053	105,307	130,323	5.9%

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PURCH/CONTRACTED SER	4,490	7,536	7,601	5,168	6,500	-14.5%
SUPPLIES	15,778	22,500	22,435	15,948	18,900	-15.8%
SENIOR CENTER	145,579	153,089	153,089	126,423	155,723	1.7%
451 RECREATION OTHER						
PERSONAL SERV & BENEFITS	8,293	6,459	6,459	3,404	4,526	-29.9%
PURCH/CONTRACTED SER	16,278	22,780	20,779	8,423	20,500	-1.3%
SUPPLIES	17,374	25,500	27,501	17,359	20,300	-26.2%
RECREATION OTHER	41,944	54,739	54,739	29,186	45,326	-17.2%
452 SALACOA CREEK PARK						
PERSONAL SERV & BENEFITS	93,609	89,269	89,269	80,412	95,165	6.6%
PURCH/CONTRACTED SER	16,843	14,975	19,375	11,318	18,400	-5.0%
SUPPLIES	102,954	107,100	115,900	73,081	96,800	-16.5%
SALACOA CREEK PARK	213,406	211,344	224,544	164,811	210,365	-6.3%
454 GENERAL RECREATION						
PERSONAL SERV & BENEFITS	674,201	721,684	721,684	678,276	787,975	9.2%
PURCH/CONTRACTED SER	147,319	114,150	112,480	98,560	115,300	2.5%
SUPPLIES	479,930	485,400	473,870	415,431	445,486	-6.0%
GENERAL RECREATION	1,301,450	1,321,234	1,308,034	1,192,268	1,348,761	3.1%
458 GEOGRAPHIC INFORMATION SYSTEM						
PERSONAL SERV & BENEFITS	81,845	-	-	-	-	0.0%
PURCH/CONTRACTED SER	26,240	-	-	-	-	0.0%
SUPPLIES	16,593	-	-	-	-	0.0%
GEOGRAPHIC INFORMATION	124,677	-	-	-	-	0.0%
5110 PUBLIC HEALTH ADMINISTRATION						
PERSONAL SERV & BENEFITS	-	-	-	606	-	0.0%
SUPPLIES	-	-	-	2,254	-	0.0%
OTHER COSTS	405,262	405,262	405,262	371,490	405,262	0.0%
PUBLIC HEALTH ADMINIST	405,262	405,262	405,262	374,350	405,262	0.0%
5152 SCHOOL HEALTH SERVICES						
OTHER COSTS	68,250	68,250	68,250	68,250	68,250	0.0%
SCHOOL HEALTH SERVICES	68,250	68,250	68,250	68,250	68,250	0.0%
5171 AMBULANCE SERVICES						
OTHER COSTS	13,700	-	-	-	-	0.0%

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AMBULANCE SERVICES	13,700	-	-	-	-	0.0%
5446 OTHER WELFARE ASSISTANCE						
OTHER COSTS	44,563	44,563	44,563	40,849	44,563	0.0%
OTHER WELFARE ASSISTAN	44,563	44,563	44,563	40,849	44,563	0.0%
5510 MEALS ON WHEELS						
OTHER COSTS	3,276	3,300	3,300	3,025	3,300	0.0%
MEALS ON WHEELS	3,276	3,300	3,300	3,025	3,300	0.0%
6110 CULTURE/RECREATION ADMINISTRATION						
OTHER COSTS	500,000	500,000	500,000	250,000	500,000	0.0%
CULTURE/RECREATION ADM	500,000	500,000	500,000	250,000	500,000	0.0%
6130 SPECTATOR RECREATION						
OTHER COSTS	10,450	10,450	10,450	10,450	10,450	0.0%
SPECTATOR RECREATION	10,450	10,450	10,450	10,450	10,450	0.0%
6510 LIBRARY ADMINISTRATION						
OTHER COSTS	295,925	317,920	317,920	264,933	330,632	4.0%
LIBRARY ADMINISTRATION	295,925	317,920	317,920	264,933	330,632	4.0%
7140 FOREST RESOURCES						
PURCH/CONTRACTED SER	10,842	10,842	10,842	10,842	10,842	0.0%
FOREST RESOURCES	10,842	10,842	10,842	10,842	10,842	0.0%
7560 AIRPORTS						
OTHER COSTS	168,000	172,000	272,917	258,584	653,547	139.5%
AIRPORTS	168,000	172,000	272,917	258,584	653,547	139.5%
7636 OTHER PROJECTS						
OTHER COSTS	30,469	30,469	30,469	31,843	30,469	0.0%
OTHER PROJECTS	30,469	30,469	30,469	31,843	30,469	0.0%
901 SECTION 5311 GRANT						
PURCH/CONTRACTED SER	137,655	160,000	160,000	113,931	190,000	18.8%
SECTION 5311 GRANT	137,655	160,000	160,000	113,931	190,000	18.8%
TOTAL GENERAL FUND	(2,733,482)	-	-	(4,791,401)	-	0.0%
201 SUPPLEMENTAL JUVENILE SERVICES						
FINES & FORFEITURES	(9,718)	(7,000)	(7,000)	(6,834)	(5,000)	-28.6%
INVESTMENT INCOME	(1,739)	(800)	(800)	(1,465)	(1,400)	75.0%
PURCH/CONTRACTED SER	18	5,018	2,518	17	20	-99.2%
SUPPLIES	-	-	2,500	817	2,000	-20.0%

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
OTHER FINANCING USES	-	2,782	2,782	-	4,380	5740.0%
SUPPLEMENTAL JUVENILE	(11,439)	-	-	(7,465)	-	0.0%
TOTAL SUPPLEMENTAL JUVENILE	(11,439)	-	-	(7,465)	-	0.0%

202 DRUG ABUSE TREATMENT & EDUCATION

FINES & FORFEITURES	(60,168)	(41,600)	(41,600)	(44,050)	(55,700)	33.9%
INVESTMENT INCOME	(5,602)	(3,000)	(3,000)	(4,849)	(4,000)	33.3%
OTHER FINANCING SOUR	(71,050)	(77,950)	(77,950)	(58,470)	(80,375)	3.1%
PURCH/CONTRACTED SER	120,748	120,050	120,050	105,594	138,075	15.0%
SUPPLIES	-	500	500	-	-	-100.0%
OTHER FINANCING USES	-	2,000	2,000	1,200	2,000	0.0%
DRUG ABUSE TREATMENT &	(16,073)	-	-	(575)	-	0.0%
TOTAL DRUG ABUSE TREATMENT	(16,073)	-	-	(575)	-	0.0%

203 CRIME VICTIMS ASSISTANCE FUND

FINES & FORFEITURES	(66,044)	(54,700)	(54,700)	(55,175)	(60,700)	11.0%
INVESTMENT INCOME	(542)	(350)	(350)	(1,608)	(700)	100.0%
OTHER FINANCING SOUR	(113,927)	(110,552)	(110,552)	(82,914)	(112,875)	2.1%
PERSONAL SERV & BEN	111,139	159,377	159,377	102,179	168,550	5.8%
PURCH/CONTRACTED SER	439	3,975	3,975	409	3,475	-12.6%
SUPPLIES	1,427	2,250	2,250	234	2,250	0.0%
CRIME VICTIMS ASSISTAN	(67,507)	-	-	(36,875)	-	0.0%
TOTAL CRIME VICTIMS ASSISTANCE	(67,507)	-	-	(36,875)	-	0.0%

207 FIRE FUND

TAXES	(3,370,330)	(3,232,000)	(3,232,000)	(3,347,997)	(3,450,000)	6.7%
LICENSES & PERMITS	(54,676)	(50,000)	(50,000)	(43,624)	(52,000)	4.0%
CHARGES FOR SERVICES	(2)	-	-	(8)	-	0.0%
INVESTMENT INCOME	(154,335)	(120,000)	(120,000)	(124,910)	(115,000)	-4.2%
CONTRIBUTIONS & DON	-	-	(2,500)	(5,000)	(2,500)	0.0%
OTHER FINANCING SOUR	(2,021,907)	(3,313,848)	(3,313,848)	(1,878,873)	(3,274,124)	-1.2%
FIRE FUND	(5,601,251)	(6,715,848)	(6,718,348)	(5,400,412)	(6,893,624)	2.6%

460 FIRE

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
PERSONAL SERV & BENEFITS	4,683,326	5,834,780	5,834,780	4,539,866	6,095,816	4.5%
PURCH/CONTRACTED SER	308,977	287,720	301,335	247,069	306,600	1.7%
SUPPLIES	544,660	602,040	615,925	518,599	524,900	-14.8%
CAPITAL OUTLAY	-	25,000	-	-	-	0.0%
DEPRECIATION	(33,692)	(33,692)	(33,692)	(28,076)	(33,692)	0.0%
DEBT SERVICE	140	-	-	-	-	0.0%
FIRE	5,503,412	6,715,848	6,718,348	5,277,458	6,893,624	2.6%
TOTAL FIRE FUND	(97,839)	-	-	(122,954)	-	0.0%

208 JAIL MAINTENANCE FUND

FINES & FORFEITURES	(120,409)	(108,000)	(108,000)	(101,635)	(115,000)	6.5%
INVESTMENT INCOME	(4,880)	(2,040)	(2,040)	(5,392)	(3,800)	86.3%
PURCH/CONTRACTED SER	48	40	40	55	80	100.0%
OTHER FINANCING USES	86,500	110,000	110,000	82,500	118,720	790.0%
JAIL MAINTENANCE FUND	(38,741)	-	-	(24,472)	-	0.0%
TOTAL JAIL MAINTENANCE FUND	(38,741)	-	-	(24,472)	-	0.0%

210 CONDEMNATION FUND

FINES & FORFEITURES	(48,504)	(42,000)	(42,000)	(185,115)	(67,000)	59.5%
INVESTMENT INCOME	(57)	(50)	(50)	(48)	(50)	0.0%
PURCH/CONTRACTED SER	40,045	31,050	31,050	138,507	35,000	12.7%
SUPPLIES	43,060	11,000	11,000	39,431	32,050	19140.0%
CONDEMNATION FUND	34,544	-	-	(7,224)	-	0.0%
TOTAL CONDEMNATION FUND	34,544	-	-	(7,224)	-	0.0%

213 LOCAL GOVT SHARE - OPIOID PMTS

FINES & FORFEITURES	(176,802)	(37,349)	(37,349)	(38,341)	(55,534)	48.7%
INVESTMENT INCOME	(994)	-	-	(7,957)	(8,700)	0.0%
OTHER FINANCING SOUR	-	(1,626)	(1,626)	-	-	-100.0%
PURCH/CONTRACTED SER	10	-	-	92	150	0.0%
SUPPLIES	-	-	-	765	-	0.0%
OTHER FINANCING USES	71,050	38,975	38,975	29,235	64,084	6440.0%
LOCAL GOVT SHARE - OPI	(106,736)	-	-	(16,207)	-	0.0%
TOTAL LOCAL GOVT SHARE - OPI	(106,736)	-	-	(16,207)	-	0.0%

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
215 EMERGENCY TELEPHONE SYST FUND						
INTERGOVERNMENTAL	(231,067)	(208,000)	(208,000)	(167,413)	(218,000)	4.8%
CHARGES FOR SERVICES	(914,135)	(915,200)	(915,200)	(688,278)	(920,400)	0.6%
INVESTMENT INCOME	(30,538)	(19,000)	(19,000)	(22,524)	(24,000)	26.3%
CONTRIBUTIONS & DON	(75,700)	(75,000)	(75,000)	(62,750)	(75,000)	0.0%
OTHER FINANCING SOUR	(877,541)	(1,277,534)	(1,277,534)	(752,664)	(1,289,746)	1.0%
EMERGENCY TELEPHONE SY	(2,128,981)	(2,494,734)	(2,494,734)	(1,693,628)	(2,527,146)	1.3%
445 EMERGENCY TELEPHONE SYST FUND						
PERSONAL SERV & BENEFITS	1,882,735	2,112,882	2,112,882	1,663,159	2,174,471	2.9%
PURCH/CONTRACTED SER	192,449	241,252	238,744	165,305	215,354	-9.8%
SUPPLIES	124,945	140,600	143,108	123,486	137,321	-400.0%
EMERGENCY TELEPHONE SY	2,200,129	2,494,734	2,494,734	1,951,950	2,527,146	1.3%
TOTAL EMERGENCY TELEPHONE S	71,147	-	-	258,322	-	0.0%
230 AMERICAN RESCUE PLAN						
INTERGOVERNMENTAL	(617,819)	(5,971,668)	(5,971,668)	(307,027)	(6,000,000)	0.5%
INVESTMENT INCOME	(98,513)	(43,125)	(43,125)	(146,405)	-	-100.0%
OTHER FINANCING SOUR	-	(166,192)	(228,014)	-	-	-100.0%
PURCH/CONTRACTED SER	20,524	200	62,022	63,164	-	-100.0%
CAPITAL OUTLAY	950,430	6,301,515	6,301,515	-	6,000,000	-4.8%
DEPRECIATION	(241,459)	(120,730)	(120,730)	(120,730)	-	-10000.0%
AMERICAN RESCUE PLAN	13,163	-	-	(510,998)	-	0.0%
TOTAL AMERICAN RESCUE PLAN	13,163	-	-	(510,998)	-	0.0%
275 HOTEL/MOTEL TAX						
TAXES	(116,966)	(125,000)	(125,000)	(94,956)	(115,000)	-8.0%
OTHER COSTS	116,966	125,000	125,000	86,205	115,000	-800.0%
HOTEL/MOTEL TAX	-	-	-	(8,751)	-	0.0%
TOTAL HOTEL/MOTEL TAX	-	-	-	(8,751)	-	0.0%
328 2018 SPLOST						
INTERGOVERNMENTAL	(11,511,446)	-	-	-	-	0.0%

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
INVESTMENT INCOME	(1,658,645)	(700,000)	(700,000)	(1,112,660)	(835,000)	19.3%
OTHER FINANCING SOUR	-	(12,806,670)	(12,806,670)	-	(16,571,468)	29.4%
PURCH/CONTRACTED SER	7,231	9,000	9,000	3,180	4,000	-55.6%
CAPITAL OUTLAY	5,698,297	13,497,625	13,497,625	4,362,168	17,500,191	29.7%
DEPRECIATION	(52,130)	45	45	(198,376)	(97,723)	0.0%
OTHER COSTS	7,396,193	-	-	-	-	0.0%
OTHER FINANCING USES	1,364,290	-	-	-	-	0.0%
2018 SPLOST	1,243,791	-	-	3,054,312	-	0.0%
TOTAL 2018 SPLOST	1,243,791	-	-	3,054,312	-	0.0%

329 2024 SPLOST

INTERGOVERNMENTAL	(3,854,075)	(13,000,000)	(13,000,000)	(12,824,809)	(14,500,000)	11.5%
INVESTMENT INCOME	(4,431)	(97,500)	(97,500)	(186,501)	(313,000)	221.0%
PURCH/CONTRACTED SER	45	6,000	6,000	1,624	2,500	-58.3%
CAPITAL OUTLAY	157,933	2,944,532	2,944,532	1,774,198	5,417,056	84.0%
DEPRECIATION	-	-	-	(387)	(1,550)	0.0%
OTHER COSTS	717,372	4,304,208	4,304,208	3,586,860	4,304,208	0.0%
OTHER FINANCING USES	666,475	5,842,760	5,842,760	1,596,389	5,090,786	-1290.0%
2024 SPLOST	(2,316,682)	-	-	(6,052,627)	-	0.0%
TOTAL 2024 SPLOST	(2,316,682)	-	-	(6,052,627)	-	0.0%

501 CHERT ENTERPRISE FUND

CHARGES FOR SERVICES	(426,318)	(560,300)	(560,300)	(160,285)	(300,240)	-46.4%
INVESTMENT INCOME	(18,511)	(10,000)	(10,000)	(22,638)	(20,000)	100.0%
OTHER FINANCING SOUR	(100,700)	(180,000)	(180,000)	(23,400)	(75,000)	-58.3%
PURCH/CONTRACTED SER	158	-	-	-	-	0.0%
CHERT ENTERPRISE FUND	(545,371)	(750,300)	(750,300)	(206,323)	(395,240)	-47.3%

448 CHERT ENTERPRISE FUND

PERSONAL SERV & BENEFITS	170,240	187,707	187,707	166,031	200,639	6.9%
PURCH/CONTRACTED SER	42,906	80,670	77,116	57,010	79,625	3.3%
SUPPLIES	50,483	60,960	64,514	40,799	59,050	-8.5%
DEPRECIATION	55,271	55,300	55,300	-	55,300	0.0%

	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2026 CO ADMIN	PCT CHANGE
OTHER FINANCING USES	-	365,663	365,663	-	626	-99.8%
CHERT ENTERPRISE FUND	318,901	750,300	750,300	263,840	395,240	-47.3%
TOTAL CHERT ENTERPRISE FUND	(226,471)	-	-	57,517	-	0.0%

540 LANDFILL ENTERPRISE FUND

CHARGES FOR SERVICES	(2,219,878)	(1,710,000)	(1,710,000)	(1,768,706)	(1,975,000)	15.5%
INVESTMENT INCOME	(482,312)	(679,626)	(679,626)	(844,684)	(681,000)	0.2%
CONTRIBUTIONS & DON	(3,600,000)	-	-	-	-	0.0%
OTHER FINANCING SOUR	-	-	-	-	(815,442)	0.0%
OTHER FINANCING USES	-	109,966	109,966	-	-	-100.0%
LANDFILL ENTERPRISE FU	(6,302,190)	(2,279,660)	(2,279,660)	(2,613,390)	(3,471,442)	52.3%

710 LANDFILL ENTERPRISE FUND

PURCH/CONTRACTED SER	49,713	62,600	62,600	34,574	65,270	4.3%
SUPPLIES	3,100	4,000	4,000	-	-	-100.0%
DEPRECIATION	3,414,700	925,260	925,260	(145,294)	2,291,972	147.7%
OTHER COSTS	1,130,564	980,000	980,000	-	1,032,000	5.3%
OTHER FINANCING USES	100,000	300,000	300,000	75,000	75,000	-75.0%
LANDFILL ENTERPRISE FU	4,698,077	2,271,860	2,271,860	(35,720)	3,464,242	52.5%

711 COMPACTOR SITES

PURCH/CONTRACTED SER	7,200	7,800	7,800	6,600	7,200	-7.7%
CAPITAL OUTLAY	-	-	-	47,193	-	0.0%
COMPACTOR SITES	7,200	7,800	7,800	53,793	7,200	-7.7%
TOTAL LANDFILL ENTERPRISE FUN	(1,596,914)	-	-	(2,595,317)	-	0.0%