

Decatur County, Georgia



Budget Document

**For The Budget Year Ending
June 30, 2026**

Budget Draft - May 9, 2025

Decatur County, Georgia
Budget Schedules
For The Year Ending June 30, 2026

<u>Section</u>	<u>Page #</u>
Budget Highlights	
Combining Schedule of Revenues and Expenditures/Expenses(All Funds Except ISF)	1
General Fund Budget	2-3
Combining Schedule of Budgeted Revenues and Expenses - Special Revenue Funds	4
Combining Schedule of Budgeted Revenues and Expenses - Capital Projects Funds	5
Combining Schedule of Budgeted Revenues and Expenses - Business Type Funds	6
Individual Fund Schedules	7-24
Detailed Budget Work Papers - Revenues	25-30
Detailed Budget Work Papers - Expenditures/Expenses	31-53

Decatur County, Georgia
Combining Schedule of Budgeted Revenues and Expenditures/Expenses
For the Year Ended June 30, 2026

	General Fund	Capital Projects Fund	Enterprise Funds	E-911 SR Fund	Other Special Revenue Funds	FY26 Total
REVENUES						
Property taxes	\$ 8,850,000	\$ -	\$ -	\$ -	\$ -	\$ 8,850,000
Fire Service Taxes	800,000	-	-	-	-	800,000
Sales Taxes	2,500,000	9,809,525	-	-	-	12,309,525
Forest Land/LIPT	1,100,000	-	-	-	-	1,100,000
Misc Taxes	2,684,235	-	-	-	-	2,684,235
Fees and fines	140,500	-	-	-	112,000	252,500
Intergovernmental	-	-	1,698,429	904,930	313,615	2,916,974
Charges for services	143,000	-	4,797,064	450,000	75,000	5,465,064
Investment earnings	750,000	170,000	-	-	10,300	1,030,300
Miscellaneous	1,210,207	-	226,859	-	390,000	1,827,066
TOTAL REVENUES	18,177,942	9,979,525	6,722,352	1,354,930	900,915	37,235,664
EXPENDITURES						
General Government	2,279,525	100,000	-	-	-	2,379,525
Judicial	2,340,371	-	-	-	-	2,340,371
Public Safety	13,316,480	2,058,492	-	-	-	15,374,972
Public Works	4,949,102	6,574,439	-	-	-	12,523,541
Health and Welfare	184,000	-	-	-	-	184,000
Parks and Recreation	12,000	-	-	-	-	12,000
Housing and Development	1,345,848	-	-	-	-	1,345,848
Water & Sewer	-	197,012	-	-	-	197,012
Intergovernmental	-	4,422,050	-	-	-	4,422,050
LMIG Projects	-	1,078,867	-	-	-	1,078,867
EF/SRF/ ISF Fund Expenditures	-	-	6,766,969	2,022,125	1,310,100	10,099,194
Total Expenditures - All Departments	24,427,327	14,430,860	6,766,969	2,022,125	1,310,100	49,957,381
Net Excess before Other Financing Sources (Uses)	(6,249,386)	(4,451,335)	(44,617)	(667,195)	(409,185)	(12,721,718)
OTHER FINANCING SOURCES (USES)						
Grant Revenues	-	3,720,856	-	-	8,000	3,728,856
Transfer Out -Debt Svc	-	(169,521)	-	-	-	(109,521)
Transfers - Out	(667,195)	-	(350,238)	-	-	(1,917,433)
Total Other Financing Sources (uses)	(667,195)	3,551,335	(350,238)	-	8,000	1,641,902
SPECIAL ITEMS						
Proceeds from sale of Timber	-	-	-	-	-	-
Proceeds from sale of capital assets	10,000	-	3,000	-	-	13,000
Total Special Items	10,000	-	3,000	-	-	13,000
Net Excess (deficit) before prior year resources	(6,906,580)	(900,000)	(391,854)	(667,195)	(401,185)	(9,266,814)
Prior Year Resources	6,906,580	900,000	391,854	667,195	401,185	9,266,814
Net Excess (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia
General Fund Budget Schedule
For the Year Ended June 30, 2026

	FY26
REVENUES	
Property taxes	\$ 8,850,000
Fire Service taxes	800,000
Sales taxes	2,500,000
Forest Land Protection tax/LIPT	1,100,000
Miscellaneous taxes	2,684,235
Fees and fines	140,500
Charges for services	143,000
Investment earnings	750,000
Miscellaneous	1,210,207
	<hr/>
TOTAL REVENUES	18,177,942
	<hr/>
EXPENDITURES	
General Government	
Legislative	268,347
Elections	434,504
Tax Commissioner	700,756
Tax Assessor	656,285
Gen Govt Bldgs & Grounds	219,633
General Government	2,279,525
	<hr/>
Judicial	
Superior Court	182,581
Clerk of Courts	927,039
District Attorney	83,130
State Court	179,057
Magistrate Court	398,984
Probate Court	289,903
Juvenile Court	59,700
Public Defender	219,977
Judicial	2,340,371
	<hr/>
Public Safety	
Public Safety	622,658
Sheriff	5,074,043
Jail	4,324,310
Fire	2,255,085
EMS	932,879
Coroner/Medical Examiner	74,730
Emergency Management	32,776
Public Safety	13,316,480
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Public Works	
Highways and Streets	4,919,102
KAB	30,000
Public Works	4,949,102
	<hr/>
Health and Welfare	

Health	174,000
Welfare	10,000
Health and Welfare	<u>184,000</u>
Parks and Recreation	
Recreation	12,000
Parks and Recreation	<u>12,000</u>
Housing and Development	
Conservation	230,715
Industrial Park	311,267
Airport	803,866
Housing and Development	<u>1,345,848</u>
Total Expenditures - All Departments	<u>24,427,327</u>
Net Excess before Operating Transfers	<u>(6,249,385)</u>
OTHER FINANCING SOURCES (USES)	
Transfer In - Prior Year Resopurces	6,906,580
Transfers (Out)- E911	(667,195)
Total Other Financing Sources (uses)	<u>6,239,385</u>
SPECIAL ITEMS	
Proceeds from sale of capital assets	<u>10,000</u>
Total Special Items	<u>10,000</u>
Net In-flows Less Out-flows	<u><u>\$ -</u></u>

Decatur County, Georgia
Combining Schedule of Budgeted Revenues and Expenses - Special Revenue Funds
For the Year Ended June 30, 2026

	Jail Building Fund	Planning Dept	Law Library	Inmate Accounts	Confiscated Asset Acct	E-911	E-911 Radio System	Victim Assist	Mandatory Drug Fund	Multiple Grant Fund	FY26 Total Special Revenue Funds
REVENUES											
Charges For Services	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 525,000
Grant Revenues	-	-	-	-	-	-	-	-	-	8,000	8,000
Intergovernmental Revenues	-	-	-	-	-	904,930	313,615	-	-	-	1,218,545
Fines & Fees	60,000	-	-	-	-	-	-	32,000	20,000	-	112,000
Interest	-	-	-	10,150	-	-	-	-	150	-	10,300
Miscellaneous	-	-	16,000	374,000	-	-	-	-	-	-	390,000
TOTAL REVENUES	60,000	75,000	16,000	384,150	-	1,354,930	313,615	32,000	20,150	8,000	2,263,845
EXPENDITURES											
Special Revenue Expenditures	60,000	348,000	16,000	488,835	8,500	2,022,125	313,615	32,000	20,150	23,000	3,332,226
Total Expenditures - All Depts	60,000	348,000	16,000	488,835	8,500	2,022,125	313,615	32,000	20,150	23,000	3,332,226
Net Excess before (Deficit) Other Financing Sources	-	(273,000)	-	(104,685)	(8,500)	(667,195)	-	-	-	(15,000)	(1,068,380)
OTHER FINANCING SOURCES (USES)											
Transfers (Out)	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Prior Year Resources	-	273,000	-	104,685	8,500	667,195	-	-	-	15,000	1,068,380
Net Excess (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia
Combining Schedule of Budgeted Revenues and Expenses - Capital Projects Funds
For the Year Ended June 30, 2026

	T-SPLOST	T-SPLOST II	SPLOST VII	LMIG	FY26 Total Capital Projects Funds
REVENUES					
Intergovernmental	\$ -	\$ 4,500,000	\$ 5,309,525	\$ -	\$ 9,809,525
Interest	100,000	50,000	10,000	10,000	170,000
TOTAL REVENUES	100,000	4,550,000	5,319,525	10,000	9,979,525
EXPENDITURES					
County Facilities Improvements	-	-	100,000	-	\$ 100,000
Public Safety Expenditures	-	-	2,058,492	-	\$ 2,058,492
Public Work Expenditures	1,000,000	2,822,450	100,000	1,078,867	\$ 5,001,317
Water & Sewer Expenditures	-	-	197,012	-	\$ 197,012
Intergovernmental Expenditures	-	1,727,550	2,694,500	-	\$ 4,422,050
Total Expenditures - All Departments	1,000,000	4,550,000	5,150,004	1,078,867	11,778,871
Net Excess before (Deficit) Other Financing Sources	(900,000)	-	169,521	(1,068,867)	(1,799,346)
OTHER FINANCING SOURCES (USES)					
Grant Revenues	-	-	-	1,068,867	1,068,867
Transfers Out - Debt Service	-	-	(169,521)	-	(169,521)
Total Other Financing Sources (uses)	-	-	(169,521)	1,068,867	899,346
Prior Year Resources	900,000	-	-	-	900,000
Net Excess (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia
 Combining Schedule of Budgeted Revenues and Expenses - Business-type Funds
 For the Year Ended June 30, 2026

	DCCI Fund	Water and Sewer Fund	Natural Gas Fund	Landfill Fund	FY26 Total Enterprise Funds
REVENUES					
Intergovernmental	\$ 1,698,429	\$ -	\$ -	\$ -	\$ 1,698,429
Charges for services	1,460,803	198,250	638,011	2,500,000	4,797,064
Miscellaneous	226,859	-	-	-	226,859
TOTAL REVENUES	3,386,091	198,250	638,011	2,500,000	6,722,352
EXPENDITURES					
Enterprise Fund Expenditures	3,386,091	590,105	638,011	2,152,762	6,766,969
Total Expenditures - All Departments	3,386,091	590,105	638,011	2,152,762	6,766,969
Net Excess before (Deficit) Other Financing Sources	-	(391,855)	-	347,238	(44,617)
OTHER FINANCING SOURCES (USES)					
Transfers Out - LF	-	-	-	(350,238)	(350,238)
Prior Year Resources	-	391,855	-	-	391,855
Total Other Financing Sources (uses)	-	391,855	-	(350,238)	41,617
SPECIAL ITEMS					
Proceeds from sale of capital assets	-	-	-	3,000	3,000
Total Special Items	-	-	-	3,000	3,000
Net Excess (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia
Jail Fund
For the Year Ended June 30, 2026

Revenues

Fines	<u>\$ 60,000</u>
Total Revenues	<u>60,000</u>

Expenditures

Building & Grounds Maintenance	<u>60,000</u>
Total Expenditures	<u>\$ 60,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Decatur County Planning Department
For the Year Ended June 30, 2026

Revenues

Permit Fees \$ 75,000

Total Revenues 75,000

Expenditures

Operating Expenditures 348,000

Total Expenditures \$ 348,000

Excess (Deficiency) of
Revenues Over Expenditures (273,000)

Other Financing Sources

Operating Transfers In - G/F Prior Year Resources 273,000

Total Other Financing Sources

Net Excess (deficit) \$ -

Decatur County, Georgia
Law Library Special Revenue Fund
For the Year Ended June 30, 2026

Revenues

Fees From Courts	<u>\$ 16,000</u>
Total Revenues	<u>16,000</u>

Expenditures

Books & Publications	<u>16,000</u>
Total Expenditures	<u>\$ 16,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Decatur County Prison - Inmate Education Incentive
For the Year Ended June 30, 2026

Revenues

Interest Income	<u>\$ 150</u>
Total Revenues	<u>150</u>

Expenditures

Operating Expenditures	18,652
Total Expenditures	<u>\$ 18,652</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>(18,502)</u>
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Other Financing Sources

Operating Transfers In - G/F Prior Year Resources	<u>18,502</u>
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Total Other Financing Sources

Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Decatur County Prison - Inmate Account
For the Year Ended June 30, 2025

Revenues

Commissary Revenues	230,000
Misc Revenues	<u>11,000</u>
Total Revenues	<u>\$ 241,000</u>

Expenditures

Operating Expenditures	<u>327,183</u>
Total Expenditures	<u>\$ 327,183</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>(86,183)</u>
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Other Financing Sources

Operating Transfers In - Prior Year Resources	<u>86,183</u>
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Total Other Financing Sources

Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Decatur County Jail - Inmate Account
For the Year Ended June 30, 2026

Revenues

Commissary Revenues	43,000
Phone Revenues	<u>100,000</u>
Total Revenues	<u>\$ 143,000</u>

Expenditures

Operating Expenditures	<u>143,000</u>
Total Expenditures	<u>\$ 143,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Other Financing Sources

Operating Transfers In - G/F Prior Year Resources	<u>-</u>
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Total Other Financing Sources

Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
E-911 Special Revenue Fund
For the Year Ended June 30, 2026

Revenues

Local Government Units (Grady County)	\$ 904,930
E-911 Charges	<u>450,000</u>

Total Revenues	<u>1,354,930</u>
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Expenditures

Personal services	1,559,688
Services and supplies	371,696
Allocated administration cost	<u>90,741</u>

Total Expenditures	<u>2,022,125</u>
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Excess (Deficiency) of Revenues Over Expenditures	<u>(667,195)</u>
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Other Financing Sources

Operating Transfers In - G/F Prior Year Resources	<u>667,195</u>
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Total Other Financing Sources	<u>667,195</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
E-911 Radio System Fund
For the Year Ended June 30, 2026

Revenues

Radio System Fund Revenues	\$ 313,615
	<u>313,615</u>

Expenditures

Operating Expenditures

Personal services	12,920
Services and supplies	285,695
Allocated administration cost	<u>15,000</u>
Total Expenditures	<u>313,615</u>

Net Income before Transfers	<u>-</u>
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Other Financing Sources

Prior Year Resources - Transfer In	<u>-</u>
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Total Other Financing Sources	<u>-</u>
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Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Victim's Assistance Special Revenue Fund
For the Year Ended June 30, 2026

Revenues

Intergovernmental Revenues	<u>\$ 32,000</u>
Total Revenues	<u>32,000</u>

Expenditures

Victim Services Payments	30,000
Admin Fee - 5%	<u>2,000</u>
Total Expenditures	<u>32,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Mandatory Drug Fund
For the Year Ended June 30, 2026

Revenues

Fines & Forfeitures	\$	20,000
Interest		<u>150</u>

Total Revenues 20,150

Expenditures

Drug Accountability Court	<u>20,150</u>
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Total Expenditures 20,150

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Other Financing Sources

Operating Transfers Out	<u>-</u>
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Total Other Financing Sources -

Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
LMIG Capital Projects
For the Year Ended June 30, 2026

REVENUES

LMIG Interest	\$	10,000
TOTAL REVENUES		<u>10,000</u>
Operating Income(Loss)		<u>10,000</u>
Nonoperating Revenues(Expenses)		
LMIG		1,068,867
Grant Expenses		<u>(1,078,867)</u>
Total Nonoperating Revenues(Expenses)		<u>(10,000)</u>
Other Financing Sources		
Transfer In - Prior Year Resources - LMIG		
Total Other Financing Sources		<u>-</u>
Net Excess(Deficit)	\$	<u><u>-</u></u>

Decatur County, Georgia
T-SPLOST
For the Year Ended June 30, 2026

REVENUES

T-SPLOST Proceeds	\$	-
Interest		<u>100,000</u>

TOTAL REVENUES 100,000

EXPENDITURES

Payments to Other Municipalities	-
Public Works	<u>1,000,000</u>

Total Operating Expenses 1,000,000

Operating Income(Loss) (900,000)

Transfers	
Transfer In - Prior Yr Resources	<u>900,000</u>

Net Transfers In(Out) 900,000

Net Excess(Deficit) \$ -

Decatur County, Georgia
T-SPLOST II
For the Year Ended June 30, 2026

REVENUES

T-SPLOST Proceeds	\$	4,500,000
Interest		<u>50,000</u>

TOTAL REVENUES		<u>4,550,000</u>
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EXPENDITURES

Payments to Other Municipalities		1,727,550
Public Works		<u>2,822,450</u>

Total Operating Expenses		<u>4,550,000</u>
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Operating Income(Loss)		<u>-</u>
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Transfers		
Transfer Out - General Fund		<u>-</u>

Net Transfers In(Out)		<u>-</u>
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Net Excess(Deficit)	\$	<u><u>-</u></u>
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Decatur County, Georgia
SPLOST VII
For the Year Ended June 30, 2026

REVENUES

SPLOST VII Proceeds	\$ 5,309,525
Interest	10,000

TOTAL REVENUES 5,319,525

EXPENDITURES

Payments to Other Municipalities	2,694,500
Water & Sewer	197,012
County Facilities Improvements	100,000
Landfill	100,000
Public Safety	2,058,492

Total Operating Expenses 5,150,004

Operating Income(Loss) 169,521

Transfers	
Transfer Out - SPLOST Debt Service	(169,521)
Transfer Out - General Fund	-

Net Transfers In(Out) (169,521)

Net Excess(Deficit) \$ -

Decatur County, Georgia
Prison Fund
For the Year Ended June 30, 2026

Revenues

Inmate Subsidy	\$	1,698,429
Guard Revenues-COB/BOE		130,595
Inmate Labor Revenues		1,330,208
Inmate Clothing/Travel Reimbursement		3,500
Telephone/Misc Revenues		<u>223,359</u>
Total Revenues		<u>3,386,091</u>

Expenditures

Operating Expenses

Personal services		2,169,092
Services and supplies		1,056,999
Allocated administration cost		<u>160,000</u>
Total Operating Expense		<u>3,386,091</u>
Operating Income (Loss)		<u>-</u>
Net Excess (deficit)	\$	<u><u>-</u></u>

Decatur County, Georgia
Water and Sewer Fund
For the Year Ended June 30, 2026

Operating Revenues

Charges for services	\$ 198,250
	<u>198,250</u>
Total Operating Revenue	<u>198,250</u>

Operating Expenses

Personal services	189,722
Services and supplies	376,000
Allocated administration cost	24,383
	<u>590,105</u>
Total Operating Expense	<u>590,105</u>

Operating Income (Loss)	<u>(391,855)</u>
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Nonoperating Revenues (Expenses)

Principal	-
Interest expense	-
	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>-</u>

Net Income before Transfers	<u>-</u>
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Other Financing Sources

Transfer In - Prior Year Resources	391,855
	<u>391,855</u>
Total Other Financing Sources	<u><u>391,855</u></u>

Net transfers in (out)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Natural Gas Fund
For the Year Ended June 30, 2026

Operating Revenues

Charges for services	<u>\$ 638,011</u>
Total Operating Revenue	<u>638,011</u>

Operating Expenses

Personal services	13,721
Services and supplies	595,330
Allocated administration cost	<u>28,960</u>
Total Operating Expense	<u>638,011</u>

Net Excess (Deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Landfill Fund
For the Year Ended June 30, 2026

Operating Revenues

Charges for services \$ 2,500,000

Total Operating Revenue 2,500,000

Operating Expenses

Personal services 625,049

Services and supplies 1,186,050

Allocated administration cost 85,000

Total Operating Expense 1,896,099

Operating Income (Loss) 603,901

Nonoperating Revenues (Expenses)

Sale of Assets 3,000

Sale of Timber -

Principal (243,839)

Interest (12,825)

Total Nonoperating Revenues (Expenses) (253,664)

Other Financing Sources

Operating Transfers Out (350,238)

Total Other Financing Sources (350,238)

Net Excess (Deficit) \$ -

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - REVENUES**

	CURRENT FY 25	PROPOSED FY 26	DIFFERENCE FROM FY 25	
GENERAL FUND - 100				
100-0000-0000-311100	REAL PROPERTY CURRENT YE	8,850,000	8,850,000	-
100-0000-0000-311110	FOREST LAND PROTECTION A	100,000	100,000	-
100-0000-0000-311120	TIMBER	80,000	80,000	-
100-0000-0000-311125	UNINCORPORATED SERVICES	500,000	500,000	-
100-0000-0000-311310	MOTOR VEHICLE	125,000	125,000	-
100-0000-0000-311315	MOTOR VEHICLE TITLE AD VAL	1,100,000	1,100,000	-
100-0000-0000-311320	MOBILE HOME	85,000	85,000	-
100-0000-0000-311316	ALTERNATIVE AD VALOREM TAX	65,000	65,000	-
100-0000-0000-311340	INTANGIBLES RECORDING TAX	65,000	65,000	-
100-0000-0000-311350	RAILROAD EQUIPMENT	55,000	55,000	-
100-0000-0000-311395	FIRE SERVICES TAXES	600,000	800,000	200,000
100-0000-0000-311600	REAL ESTATE TRANSFER	50,000	50,000	-
100-0000-0000-311750	TELEVISION CABLE	20,000	20,000	-
100-0000-0000-313100	LOCAL OPTION SALES TAX	2,200,000	2,500,000	300,000
100-0000-0000-314200	ALCOHOLIC BEVERAGE - EXCI	45,000	45,000	-
100-0000-0000-316100	BUSINESS & OCCUPATION TAX	50,000	50,000	-
100-0000-0000-316200	INSURANCE PREMIUM TAX	900,000	1,000,000	100,000
100-0000-0000-314600	FIREWORKS EXCISE TAX	400	400	-
100-0000-0000-319000	PENALTIES, INTEREST COM/T	80,000	80,000	-
100-0000-0000-321110	BUSINESS LICENSE-ALCOHOL/	5,000	5,000	-
100-0000-0000-322950	REGIST/LICENSE PLATE FEES	40,000	40,000	-
100-0000-0000-331000	FEDERAL GOVERNMENT GRAN	4,500	4,500	-
100-0000-0000-331200	OPERATING-NON-CAT-FICA TAX	10,000	10,000	-
100-0000-0000-333000	FED GOVERN PAYMENTS IN LI	45,000	45,000	-
100-0000-0000-333500	PILOT - COOL SPRINGS SOLAR FARM	403,835	403,835	-
100-0000-0000-334300	EMA GRANT	8,472	8,472	-
100-0000-0000-334400	GA SHERIFF ASSOC - COAM REVENUES	-	7,500	7,500
100-0000-0000-341000	GENERAL GOVERNMENT CHG	50,000	50,000	-
100-0000-0000-341150	HEALTH DEPT REVENUES	6,000	6,000	-
100-0000-0000-341155	GA FARM WORKERS REVENUE	7,000	7,000	-
100-0000-0000-341195	PUBLIC DEFENDER ATTORNEY	3,000	3,000	-
100-0000-0000-341920	RESTITUTION FEES	500	500	-
100-0000-0000-342100	SPECIAL POLICE SERVICES	50,000	50,000	-
100-0000-0000-342330	INMATE HOUSING FEE - CITIES	40,000	40,000	-
100-0000-0000-342915	SSA INCENTIVE PAYMENT	3,000	3,000	-
100-0000-0000-344401	SALE OF AVIATION FUEL	300,000	300,000	-
100-0000-0000-346900	OIL REVENUES - AIRPORT	1,500	1,500	-
100-0000-0000-349300	NON-SUFFICIENT FUNDS	1,000	1,000	-
100-0000-0000-351110	SUPERIOR COURT REVENUES	150,000	150,000	-
100-0000-0000-351120	STATE COURT REVENUES	300,000	300,000	-
100-0000-0000-351130	MAGISTRATE COURT FEES	100,000	100,000	-
100-0000-0000-351140	COURT REPORTER INS/SUPP	24,235	24,235	-
100-0000-0000-351150	PROBATE COURT	60,000	60,000	-
100-0000-0000-351160	JUVENILE	1,000	1,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - REVENUES**

		CURRENT FY 25	PROPOSED FY 26	DIFFERENCE FROM FY 25
100-0000-0000-361000	INTEREST REVENUES	500,000	750,000	250,000
100-0000-0000-381000	RENTS & ROYALTIES	150,000	150,000	-
100-0000-0000-38115	DRUG COURT REVENUES	20,000	20,000	-
100-0000-0000-383001	INSURANCE RECOVERIES	10,000	10,000	-
100-0000-0000-389000	OTHER - MISC	5,000	5,000	-
100-0000-0000-389010	OTHER/REBATES	1,000	1,000	-
100-0000-0000-389025	WORKERS COMP DIVIDENDS	50,000	50,000	-
100-0000-0000-392002	SALE OF ASSETS	10,000	10,000	-
GENERAL FUND TOTALS BEFORE TRANSFERS		17,330,442	18,187,942	857,500
OTHER FINANCING SOURCES				
100-0000-0000-391201	TRANSFER IN - PRIOR YEAR RESOURCES	6,249,944	6,906,580	656,636
OTHER FINANCING SOURCES TOTAL		6,249,944	6,906,580	656,636
GENERAL FUND TOTAL		23,580,386	25,094,522	1,514,136
SPECIAL REVENUE FUNDS				
JAIL FUND - 201				
201-0000-0000-351400	JAIL FEE REVENUES	60,000	60,000	-
JAIL FUND TOTAL		60,000	60,000	-
PLANNING DEPARTMENT - 203				
203-0000-0000-322200	PERMIT FEES REVENUES	75,000	75,000	-
PLANNING DEPARTMENT TOAL BEFOTR TRANSFERS		75,000	75,000	-
OTHER FINANCING SOURCES				
203-0000-0000-322200	TRANSFER IN - PRIOR YEAR RESOURCES	223,200	273,000	49,800
OTHER FINANCING SOURCES TOTAL		223,200	273,000	49,800
PLANNING DEPARTMENT TOTAL		298,200	348,000	49,800
LAW LIBRARY FUND - 205				
205-0000-0000-391200	TRANSFER IN	16,000	16,000	-
LAW LIBRARY FUND TOTAL		16,000	16,000	-
CONFISCATED ASSETS FUND - 210				
210-0000-0000-391200	TRANSFER IN - PRIOR YEAR RESOURCES	8,500	8,500	-
CONFISCATED ASSETS FUND TOTAL		8,500	8,500	-
DCCI INMATE COMMISSARY FUND - 211				
211-0000-0000-382000	COMMISSARY COMMISSIONS	230,000	230,000	-
211-0000-0000-382003	EMAIL COMMISSIONS	1,500	1,500	-
211-0000-0000-382010	VIDEO MEETING COMMISSIONS	9,500	9,500	-
DCCI INMATE COMMISSARY FUND TOTAL BEFORE TRANSFER		241,000	241,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 25</u>	<u>PROPOSED FY 26</u>	<u>DIFFERENCE FROM FY 25</u>
OTHER FINANCING SOURCES			
211-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	86,183	86,183	-
OTHER FINANCING SOURCES TOTAL	86,183	86,183	-
DCCI INMATE COMMISSARY FUND TOTAL			
	327,183	327,183	-
JAIL NMATE COMMISSARY FUND - 212			
212-0000-0000-382000 INTEREST	-	10,000	
212-0000-0000-382000 COMMISSARY COMMISSIONS	43,000	43,000	-
212-0000-0000-382100 DEBT TIME PHONE REVENUES	100,000	90,000	(10,000)
JAIL NMATE COMMISSARY FUND TOTAL	143,000	143,000	-
E911 TELEPHONE FUND - 215			
215-0000-0000-337000 LOCAL GOVT SHARED REVENU	904,930	904,930	-
215-0000-0000-342510 E911 SURCHARGES - PREPAID CELLULAR	100,000	100,000	-
215-0000-0000-342515 E911 SURCHARGES - RESIDENTIAL/WIRELESS	350,000	350,000	-
E911 TELEPHONE FUND TOTAL BEFORE TRANSFERS	1,354,930	1,354,930	-
OTHER FINANCING SOURCES			
215-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	660,041	667,195	7,154
OTHER FINANCING SOURCES TOTAL	660,041	667,195	7,154
E911 TELEPHONE FUND TOTAL	2,014,971	2,022,125	7,154
E911 RADIO SYSTEM FUND - 220			
220-0000-0000-337000 LOCAL GOVT SHARED REVENU	313,615	313,615	-
E911 RADIO SYSTEM FUND TOTAL	313,615	313,615	-
VICTIM ASSISTANCE FUND - 222			
222-0000-0000-337000 LOCAL GOVT SHARED REVENUES	32,000	32,000	-
VICTIM ASSISTANCE FUND TOTAL	32,000	32,000	-
INMATE INCENTIVE FUND - 223			
223-0000--0000-361000 INTEREST	25	150	125
223-0000--0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	26,743	18,502	(8,241)
INMATE INCENTIVE FUND TOTAL	26,768	18,652	(8,116)
MANDATORY DRUG ABUSE FUND - 228			
228-0000-0000-351170 MAND DRUG FUND REVENUES	20,000	20,000	-
228-0000-0000-361000 INTEREST REVENUES	150	150	-
MANDATORY DRUG ABUSE FUND TOTAL	20,150	20,150	-
MISC GRANT FUND -- 250			
250-0000-0000-333100 ACCG SAFETY GRANT REVENU	6,000	6,000	-
250-0000-0000-371202 GOLDEN TRIANGLE GRANT REVENUES	2,000	2,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 25</u>	<u>PROPOSED FY 26</u>	<u>DIFFERENCE FROM FY 25</u>
MISC GRANT FUND TOTAL BEFORE OTHER FINANCING SOURCES	<u>8,000</u>	<u>8,000</u>	<u>-</u>
OTHER FINANCING SOURCES			
250-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	21,174	15,000	(6,174)
OTHER FINANCING SOURCES TOTAL	<u>21,174</u>	<u>15,000</u>	<u>(6,174)</u>
MISC GRANT FUND TOTAL AFTER OTHER FINANCING SOURCES	<u>29,174</u>	<u>23,000</u>	<u>(6,174)</u>
SPECIAL REVENUE FUND TOTAL	<u>3,289,562</u>	<u>3,332,226</u>	<u>42,664</u>
CAPITAL PROJECTS FUND			
SPLOST VII FUND - 325			
325-0000-0000-313200 SPECIAL PURPOSE SALES TAX	5,309,525	5,309,525	-
325-0000-0000-361000 INTEREST REVENUES	10,000	10,000	-
SPLOST VII FUND TOTAL	<u>5,319,525</u>	<u>5,319,525</u>	<u>-</u>
TSPLOST FUND - 335			
335-0000-0000-361000 INTEREST REVENUES	100,000	100,000	-
TSPLOST FUND TOTAL BEFORE TRANSFERS	<u>100,000</u>	<u>100,000</u>	<u>-</u>
OTHER FINANCING USES			
335-0000-0000-391200 TRANSFER IN - PRIOR YR RESOURCES	900,000	900,000	-
OTHER FINANCING USES TOTAL	<u>900,000</u>	<u>900,000</u>	<u>-</u>
TSPLOST FUND TOTAL	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
TSPLOST II FUND - 336			
336-0000-0000-313400 TRANSPORTATION SPLOST RE	4,500,000	4,500,000	-
336-0000-0000-361000 INTEREST REVENUES	50,000	50,000	-
TSPLOST FUND TOTAL	<u>4,550,000</u>	<u>4,550,000</u>	<u>-</u>
CDBG - KELLY'S CROSSING (FUND 344)			
344-0000-0000-334000 GRANT REVENUES	-	982,403	982,403
CDBG - KELLY'S CROSSING -TOTAL	<u>-</u>	<u>982,403</u>	<u>982,403</u>
LMIG - 345			
345-0000-0000-334335 LMIG PROCEEDS	750,000	1,068,867	318,867
345-0000-0000-361000 INTEREST REVENUES	1,000	10,000	9,000
SPLOST VI FUND TOTAL BEFORE TRANSFERS	<u>751,000</u>	<u>1,078,867</u>	<u>327,867</u>
OTHER FINANCING USES			
345-0000-0000-391200 TRANSFER IN - LMIG PRIOR YR	931,385	-	(931,385)
OTHER FINANCING USES TOTAL	<u>931,385</u>	<u>-</u>	<u>(931,385)</u>
LMIG TOTAL	<u>1,682,385</u>	<u>1,078,867</u>	<u>(603,518)</u>

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 25</u>	<u>PROPOSED FY 26</u>	<u>DIFFERENCE FROM FY 25</u>
CDBG - DR BREEDLOVE ROAD (FUND 349)			
349-0000-0000-334000 GRANT REVENUES	-	1,669,586	1,669,586
CDBG - DR BREEDLOVE RD -TOTAL	<u>-</u>	<u>1,669,586</u>	<u>1,669,586</u>
CAPITAL PROJECTS FUND TOTAL	<u><u>12,551,910</u></u>	<u><u>14,600,381</u></u>	<u><u>2,048,471</u></u>
DEBT SERVICE			
REVENUE BOND FUND - 420			
420-0000-0000-311195 SPECIAL TAX - REVENUE BOND REVENUE	834,050	834,050	-
REVENUE BOND FUND TOTAL	<u>834,050</u>	<u>834,050</u>	<u>-</u>
SILVER LAKE - 430			
430-0000-0000-391201 TRANSFER IN - SPLOST VII	169,521	169,521	-
SILVER LAKE TOTAL	<u>169,521</u>	<u>169,521</u>	<u>-</u>
DEBT SERVICE FUND TOTAL	<u><u>1,003,571</u></u>	<u><u>1,003,571</u></u>	<u><u>-</u></u>
ENTERPRISE FUNDS			
DCCI - 502			
502-0000-0000-342340 DCCI - STATE OF GEORGIA	1,500,000	1,698,429	198,429
502-0000-0000-342350 INMATE CHARGE-DEBIT PHON	80,000	80,000	-
502-0000-0000-342910 INMATE CLOTHING/TRAVEL REI	3,500	3,500	-
502-0000-0000-342930 BOE GUARD REVENUE	107,195	107,195	-
502-0000-0000-342945 CITY OF BDGE GUARD REVEN	126,175	23,400	(102,775)
502-0000-0000-342950 INMATE LABOR - OTHER CITIES	50,000	50,000	-
502-0000-0000-342955 CO INMATE LABOR/HOUSING R	1,280,208	1,280,208	-
502-0000-0000-382000 DEBIT PHONE TIME REVENUES	123,359	123,359	-
502-0000-0000-382001 DCCI-MISCELLANEOUS FEES	5,000	5,000	-
502-0000-0000-382005 DCCI - TAKE-OUT REVENUE	-	15,000	15,000
DCCI TOTAL	<u><u>3,275,437</u></u>	<u><u>3,386,091</u></u>	<u><u>110,654</u></u>
WATER & SEWER FUNDS - 505			
505-0000-0000-344190 LATE FEES & PENALTIES-A/R	750	750	-
505-0000-0000-344210 WATER CHARGES	70,000	70,000	-
505-0000-0000-344255 SEWER CHARGES	120,000	120,000	-
505-0000-0000-344425 METER MAINTENANCE REVEN	7,500	7,500	-
WATER & SEWER FUND TOTAL BEFORE TRANSFERS	<u>198,250</u>	<u>198,250</u>	<u>-</u>
OTHER FINANCING USES			
505-0000-0000-391201 TRANSFER IN- PRIOR YEAR RE	354,348	391,855	37,507
OTHER FINANCING USES TOTAL	<u>354,348</u>	<u>391,855</u>	<u>37,507</u>
WATER & SEWER FUND TOTAL	<u><u>552,598</u></u>	<u><u>590,105</u></u>	<u><u>37,507</u></u>

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 25</u>	<u>PROPOSED FY 26</u>	<u>DIFFERENCE FROM FY 25</u>
NATURAL GAS FUND - 515			
515-0000-0000-344190 LATE FEES & PENALTIES-A/R	500	500	-
515-0000-0000-344400 GAS CHARGES	579,293	584,011	4,718
515-0000-0000-344423 SALES TAX REVENUES	40,000	40,000	-
515-0000-0000-344425 METER MAINTENANCE REVEN	13,500	13,500	-
NATURAL GAS FUND TOTAL	<u>633,293</u>	<u>638,011</u>	<u>4,718</u>
LANDFILL FUND - 540			
540-0000-0000-344150 LANDFILL USE FEES	2,500,000	2,500,000	-
540-0000-0000-392002 SALE OF ASSETS	3,000	3,000	-
LANDFILL TOTAL BEFORE TRANSFERS	<u>2,503,000</u>	<u>2,503,000</u>	<u>-</u>
OTHER FINANCING USES			
540-0000-0000-391201 TRANSFER IN- PRIOR YEAR RE	1,349,217	-	(1,349,217)
LANDFILL FUND TOTAL	<u>3,852,217</u>	<u>2,503,000</u>	<u>(1,349,217)</u>
ENTERPRISE FUND TOTAL	<u>8,313,546</u>	<u>7,117,208</u>	<u>(1,196,338)</u>
TOTAL BEFORE ISF	<u>48,738,975</u>	<u>51,147,908</u>	<u>2,408,933</u>
INTERNAL SERVICE FUND - 600			
600-0000-0000-341750 INTERNAL SERVICE FUND CHA	1,739,851	1,781,041	41,190
600-0000-0000-341775 SOFTWARE SUPPORT/FUELIN	10,000	6,500	(3,500)
600-0000-0000-341780 POSTAGE INCOME	10,000	10,000	-
600-0000-0000-341782 VEHICLE FUEL INCOME	700,000	700,000	-
INTERNAL SERVICE FUND TOTAL	<u>2,459,851</u>	<u>2,497,541</u>	<u>37,690</u>
INTERNAL SERVICE FUND - INSURANCE - 605			
605-0000-0000-341801 COUNTY INS CONTRIBUTION	2,754,000	2,754,000	-
605-0000-0000-341802 HEALTH INS - EMPLOYEE CON	200,000	200,000	-
605-0000-0000-341803 DENTAL - EMPLOYEE CONTRIB	70,000	70,000	-
605-0000-0000-341805 OTHER INSURANCE PAYMENT	8,750	8,750	-
605-0000-0000-341810 COBRA PAYMENTS	7,200	7,200	-
605-0000-0000-389025 RE-INSURANCE REFUND	201,070	201,070	-
INTERNAL SERVICE FUND - INSURANCE TOTAL	<u>3,241,020</u>	<u>3,241,020</u>	<u>-</u>
INTERNAL SERVICE FUND TOTAL	<u>5,700,871</u>	<u>5,738,561</u>	<u>37,690</u>
TOTAL REVENUES - ALL FUNDS	<u>54,439,845</u>	<u>56,886,471</u>	<u>2,446,626</u>

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
GENERAL FUND (FUND 100)				
LEGISLATIVE				
100-1000-1100-511000	PERSONAL SERVICES-SALARIES	120,300	120,300	-
100-1000-1100-512000	PERSONAL SERVICES-BENEFITS	9,205	9,205	-
100-1000-1100-512400	RETIREMENT CONTRIBUTIONS	11,100	11,500	400
100-1000-1100-523102	WORKERS COMP INSURANCE	2,700	2,700	-
100-1000-1100-523104	LIABILITY/PROPERTY/VEHICLE	11,000	12,000	1,000
100-1000-1100-523210	TELEPHONE	2,500	2,000	(500)
100-1000-1100-523300	ADVERTISING	1,000	1,000	-
100-1000-1100-523500	TRAVEL	10,000	10,000	-
100-1000-1100-523600	DUES & FEES	3,000	3,500	500
100-1000-1100-523700	EDUCATION & TRAINING	10,000	10,000	-
100-1000-1100-531130	OPERATING SUPPLIES	1,500	1,500	-
100-1000-1100-531400	CODE ORDINANCE UPDATE	25,000	25,000	-
100-1000-1100-531420	CORNERSTONE	24,000	24,000	-
100-1000-1100-572550	OPIOIDS FUNDS 2% - HOSPITAL	-	3,000	3,000
100-1000-1100-551000	INDIRECT COST ALLOCATIONS	7,642	7,642	-
100-1000-1100-579000	CONTINGENCIES	25,000	25,000	-
LEGISLATIVE TOTAL		263,947	268,347	4,400
ELECTIONS				
100-1000-1400-511000	PERSONAL SERVICES-SALARIES	110,775	116,324	5,549
100-1000-1400-511300	OVERTIME	5,000	2,500	(2,500)
100-1000-1400-512000	PERSONAL SERVICES-BENEFITS	8,857	9,205	348
100-1000-1400-512100	GROUP INSURANCE	33,000	39,600	6,600
100-1000-1400-512110	LIFE INSURANCE	230	230	-
100-1000-1400-512120	LONG TERM DISABILITY-COUNTY PAID	315	315	-
100-1000-1400-521110	BOARD APPOINTMENTS	13,200	13,200	-
100-1000-1400-521320	SOFTWARE SUPPORT	10,500	12,000	1,500
100-1000-1400-522210	EQUIPMENT REPAIRS & MAINT	25,000	25,000	-
100-1000-1400-522230	BUILDING & GROUNDS MAINT	30,500	30,500	-
100-1000-1400-523102	WORKERS COMP INSURANCE	630	630	-
100-1000-1400-523104	LIABILITY/PROPERTY/VEHICLE	2,800	2,800	-
100-1000-1400-523210	TELEPHONE	4,000	4,000	-
100-1000-1400-523220	POSTAGE	7,000	7,000	-
100-1000-1400-523300	ADVERTISING	3,000	4,000	1,000
100-1000-1400-523500	TRAVEL	10,000	20,000	10,000
100-1000-1400-523600	DUES & FEES	700	1,200	500
100-1000-1400-523700	EDUCATION & TRAINING	7,500	10,500	3,000
100-1000-1400-523850	CONTRACT LABOR	85,000	60,000	(25,000)
100-1000-1400-531130	OPERATING SUPPLIES	9,000	10,000	1,000
100-1000-1400-531135	ELECTION SUPPLIES	11,000	11,000	-
100-1000-1400-531210	WATER & SEWER	5,000	5,000	-
100-1000-1400-531230	ELECTRICITY	10,300	15,000	4,700
100-1000-1400-531280	GARBAGE PICKUP	600	1,000	400
100-1000-1400-531305	FOOD/LUNCHEONS	6,000	6,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-1000-1400-531600	SMALL EQUIPMENT	6,500	8,000	1,500
100-1000-1400-551000	INDIRECT COST ALLOCATIONS	19,500	19,500	-
ELECTIONS TOTAL		<u>425,907</u>	<u>434,504</u>	<u>8,597</u>
 TAX COMMISSIONER				
100-1000-1545-511000	PERSONAL SERVICES-SALARIES	358,827	351,554	(7,273)
100-1000-1545-511300	OVERTIME	2,000	2,000	-
100-1000-1545-512000	PERSONAL SERVICES-BENEFITS	27,450	27,047	(403)
100-1000-1545-512100	GROUP INSURANCE	132,000	138,600	6,600
100-1000-1545-512110	LIFE INSURANCE	760	650	(110)
100-1000-1545-512120	LONG TERM DISABILITY-COUNTY PAID	700	700	-
100-1000-1545-512400	RETIREMENT CONTRIBUTIONS	27,100	38,205	11,105
100-1000-1545-521210	ATTORNEY FEES	1,000	3,000	2,000
100-1000-1545-521320	SOFTWARE SUPPORT	16,000	23,600	7,600
100-1000-1545-522210	EQUIPMENT REPAIRS & MAINTENANCE	1,000	1,000	-
100-1000-1545-522322	RENTAL OF POSTAGE/COPIER	1,000	1,000	-
100-1000-1545-523102	WORKERS COMP INSURANCE	4,100	4,100	-
100-1000-1545-523104	LIABILITY/PROPERTY/VEHICLE	3,500	3,500	-
100-1000-1545-523210	TELEPHONE	3,400	3,100	(300)
100-1000-1545-523220	POSTAGE	4,000	3,000	(1,000)
100-1000-1545-523300	ADVERTISING	500	500	-
100-1000-1545-523500	TRAVEL	4,000	4,000	-
100-1000-1545-523600	DUES & FEES	1,200	1,200	-
100-1000-1545-523700	EDUCATION & TRAINING	2,000	2,000	-
100-1000-1545-523910	TAG RENEWAL NOTICES	11,500	14,000	2,500
100-1000-1545-523915	TAX NOTICE EXPENSES	22,000	28,000	6,000
100-1000-1545-531130	OPERATING SUPPLIES	12,000	15,000	3,000
100-1000-1545-542400	COMPUTERS	5,000	5,000	-
100-1000-1545-551000	INDIRECT COST ALLOCATIONS	30,000	30,000	-
TAX COMMISSIONER TOTAL		<u>671,037</u>	<u>700,756</u>	<u>29,719</u>
 TAX ASSESSOR				
100-1000-1550-511000	PERSONAL SERVICES-SALARIES	205,223	215,485	10,262
100-1000-1550-512000	PERSONAL SERVICES-BENEFITS	15,700	16,485	785
100-1000-1550-512100	GROUP INSURANCE	49,500	59,400	9,900
100-1000-1550-512110	LIFE INSURANCE	500	500	-
100-1000-1550-512120	LONG TERM DISABILITY-COUNTY PAID	750	750	-
100-1000-1550-512400	RETIREMENT CONTRIBUTIONS	26,500	29,100	2,600
100-1000-1550-521110	BOARD APPOINTMENTS	10,000	10,000	-
100-1000-1550-521120	Q-PUBLIC SUBSCRIPTION	6,500	7,500	1,000
100-1000-1550-521240	APPRAISAL - REAL PROPERTY	168,000	189,000	21,000
100-1000-1550-521241	APPRAISAL - PERSONAL PROP	28,500	29,300	800
100-1000-1550-521250	MAPPING SERVICES	12,000	12,000	-
100-1000-1550-521320	SOFTWARE SUPPORT	5,500	6,000	500
100-1000-1550-522210	EQUIPMENT REPAIRS & MAINTENANCE	500	500	-
100-1000-1550-523102	WORKERS COMP INSURANCE	630	630	-
100-1000-1550-523104	LIABILITY/PROPERTY/VEHICLE	2,000	2,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-1000-1550-523210	TELEPHONE	2,025	2,025	-
100-1000-1550-523220	POSTAGE	4,000	4,000	-
100-1000-1550-523300	ADVERTISING	910	910	-
100-1000-1550-523400	TAX DIGEST BINDING	2,000	2,000	-
100-1000-1550-523500	TRAVEL	11,000	11,000	-
100-1000-1550-523600	DUES & FEES	200	200	-
100-1000-1550-523700	EDUCATION & TRAINING	4,500	4,500	-
100-1000-1550-523915	ASSESSMENT NOTICE MAILING	13,000	13,000	-
100-1000-1550-531130	OPERATING SUPPLIES	10,000	10,000	-
100-1000-1550-551000	INDIRECT COST ALLOCATIONS	30,000	30,000	-
TAX ASSESSOR TOTAL		<u>609,438</u>	<u>656,285</u>	<u>46,847</u>
GENERAL GOVT BUILDING & GROUNDS MAINTENANCE				
100-1000-1565-522100	CLEANING SERVICE-FSA OFFICES	10,400	10,400	-
100-1000-1565-522210	EQUIPMENT REPAIRS & MAINT	5,000	5,000	-
100-1000-1565-522230	BUILDING & GROUNDS MAINTENANCE	25,000	25,000	-
100-1000-1565-522235	BLDG MTN-SR CTR/MENTAL/TR	20,000	20,000	-
100-1000-1565-522240	BURGLAR/FIRE ALARM MAINT	10,600	10,600	-
100-1000-1565-523104	LIABILITY/PROPERTY/VEHICLE	21,000	21,000	-
100-1000-1565-523210	TELEPHONE	3,000	3,000	-
100-1000-1565-523230	INTERNET COSTS	6,000	6,000	-
100-1000-1565-531130	OPERATING SUPPLIES	5,000	5,000	-
100-1000-1565-531210	WATER/SEWER	4,500	5,000	500
100-1000-1565-531230	ELECTRICITY	65,000	70,000	5,000
100-1000-1565-531270	GASOLINE/DIESEL	200	200	-
100-1000-1565-531280	GARBAGE PICK-UP	6,200	6,200	-
100-1000-1565-542000	MACHINERY & EQUIPMENT	20,000	20,000	-
100-1000-1565-551000	INDIRECT COST ALLOCATIONS	12,233	12,233	-
GENERAL GOVT BUILDING & GROUNDS MAINTENANCE TOTAL		<u>214,133</u>	<u>219,633</u>	<u>5,500</u>
SUPERIOR COURT				
100-2000-2150-511000	PERSONAL SERVICES-SALARIES	57,500	57,500	-
100-2000-2150-521205	INTERPRETER FEES	1,500	2,500	1,000
100-2000-2150-521330	COURT REPORTERS	105,000	105,000	-
100-2000-2150-531130	OPERATING SUPPLIES	10,200	10,200	-
100-2000-2150-551000	INDIRECT COST ALLOCATIONS	7,381	7,381	-
SUPERIOR COURT TOTAL		<u>181,581</u>	<u>182,581</u>	<u>1,000</u>
CLERK OF SUPERIOR COURT				
100-2000-2180-511000	PERSONAL SERVICES-SALARIES	401,000	459,121	58,121
100-2000-2180-511300	OVERTIME	13,000	13,000	-
100-2000-2180-512000	PERSONAL SERVICES-BENEFITS	30,677	36,117	5,441
100-2000-2180-512100	GROUP INSURANCE	132,000	178,000	46,000
100-2000-2180-512110	LIFE INSURANCE	800	875	75
100-2000-2180-512120	LONG TERM DISABILITY-COUNTY PAID	650	650	-
100-2000-2180-512400	RETIREMENT CONTRIBUTIONS	25,825	28,776	2,951
100-2000-2180-521126	BOARD OF EQUALIZATION	3,000	3,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-2000-2180-521260	DOCUMENT MANAGEMENT	39,000	47,000	8,000
100-2000-2180-521320	SOFTWARE SUPPORT	10,200	11,000	800
100-2000-2180-522210	EQUIPMENT REPAIRS & MAINTENANCE	500	500	-
100-2000-2180-522322	RENTAL OF POSTAGE/COPIER	9,500	9,500	-
100-2000-2180-523102	WORKERS COMP INSURANCE	1,500	1,500	-
100-2000-2180-523104	LIABILITY/PROPERTY/VEHICLE	4,100	4,100	-
100-2000-2180-523210	TELEPHONE	3,000	4,400	1,400
100-2000-2180-523220	POSTAGE	10,000	10,000	-
100-2000-2180-523300	ADVERTISING	1,000	1,000	-
100-2000-2180-523500	TRAVEL	3,000	3,000	-
100-2000-2180-523600	DUES & FEES	2,000	2,000	-
100-2000-2180-523620	JURY & WITNESS FEES	38,000	38,000	-
100-2000-2180-523700	EDUCATION & TRAINING	3,000	3,000	-
100-2000-2180-531130	OPERATING SUPPLIES	28,000	28,000	-
100-2000-2180-531400	BOOKS & PERIODICALS	1,500	1,500	-
100-2000-2180-542300	FURNITURE & FIXTURES	2,500	2,500	-
100-2000-2180-542310	BOOK RESTORATION	3,000	3,000	-
100-2000-2180-542400	COMPUTERS	2,500	2,500	-
100-2000-2180-551000	INDIRECT COST ALLOCATIONS	35,000	35,000	-
CLERK OF SUPERIOR COURT TOTAL		804,252	927,039	122,788
 DISTRICT ATTORNEY				
100-2000-2200-572200	D.A. OFFICE EXPENSE	83,130	83,130	-
DISTRICT ATTORNEY TOTAL		83,130	83,130	-
 STATE COURT				
100-2000-2300-511000	PERSONAL SERVICES-SALARIES	104,075	104,075	-
100-2000-2300-512000	PERSONAL SERVICES-BENEFITS	7,962	7,962	-
100-2000-2300-521205	INTERPRETER FEES	2,000	2,000	-
100-2000-2300-521235	CONFLICT/TEMP JUDGES	10,000	10,000	-
100-2000-2300-521330	COURT REPORTERS	35,000	35,000	-
100-2000-2300-523102	WORKERS COMP INSURANCE	420	420	-
100-2000-2300-523104	LIABILITY/PROPERTY/VEHICLE	4,000	4,000	-
100-2000-2300-523500	TRAVEL	2,500	2,500	-
100-2000-2300-523600	DUES & FEES	1,000	1,000	-
100-2000-2300-523700	EDUCATION & TRAINING	500	500	-
100-2000-2300-523930	OFFICE EXPENSE	3,600	3,600	-
100-2000-2300-551000	INDIRECT COST ALLOCATIONS	8,000	8,000	-
STATE COURT TOTAL		179,057	179,057	-
 MAGISTRATE COURT				
100-2000-2400-511000	PERSONAL SERVICES-SALARIES	212,625	240,617	27,992
100-2000-2400-512000	PERSONAL SERVICES-BENEFITS	16,266	18,407	2,141
100-2000-2400-512100	GROUP INSURANCE	49,500	79,200	29,700
100-2000-2400-512110	LIFE INSURANCE	230	350	120
100-2000-2400-512120	LONG TERM DISABILITY-COUNTY PAID	150	150	-
100-2000-2400-512400	RETIREMENT CONTRIBUTIONS	5,200	6,000	800

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-2000-2400-521205	INTERPRETER FEES	150	300	150
100-2000-2400-521230	CONSULTANTS	450	450	-
100-2000-2400-521320	SOFTWARE SUPPORT	12,500	16,700	4,200
100-2000-2400-522210	EQUIPMENT REPAIRS & MAINTENANCE	300	300	-
100-2000-2400-522322	RENTAL OF POSTAGE/COPIER	1,900	1,900	-
100-2000-2400-523102	WORKERS COMP INSURANCE	696	696	-
100-2000-2400-523104	LIABILITY/PROPERTY/VEHICLE	2,500	2,500	-
100-2000-2400-523210	TELEPHONE	2,000	2,000	-
100-2000-2400-523220	POSTAGE	2,000	2,500	500
100-2000-2400-523500	TRAVEL	5,000	5,000	-
100-2000-2400-523600	DUES & FEES	700	1,714	1,014
100-2000-2400-523700	EDUCATION & TRAINING	1,200	1,200	-
100-2000-2400-531130	OPERATING SUPPLIES	7,000	7,000	-
100-2000-2400-551000	INDIRECT COST ALLOCATIONS	12,000	12,000	-
MAGISTRATE COURT TOTAL		<u>332,367</u>	<u>398,984</u>	<u>66,617</u>
 PROBATE COURT				
100-2000-2450-511000	PERSONAL SERVICES-SALARIES	157,225	167,833	10,608
100-2000-2450-512000	PERSONAL SERVICES-BENEFITS	12,028	12,840	812
100-2000-2450-512100	GROUP INSURANCE	49,500	59,400	9,900
100-2000-2450-512110	LIFE INSURANCE	200	200	-
100-2000-2450-512120	LONG TERM DISABILITY-COUNTY	160	310	150
100-2000-2450-512400	RETIREMENT CONTRIBUTIONS	5,900	6,340	440
100-2000-2450-521210	INDIGENT CARE	600	600	-
100-2000-2450-521230	CONSULTANTS	430	430	-
100-2000-2450-521235	CONFLICT JUDGE	3,000	3,000	-
100-2000-2450-521320	SOFTWARE SUPPORT	12,000	12,000	-
100-2000-2450-522210	EQUIPMENT REPAIRS & MAINTENANCE	1,700	1,700	-
100-2000-2450-523102	WORKERS COMP INSURANCE	600	600	-
100-2000-2450-523104	LIABILITY/PROPERTY/VEHICLE	2,500	2,500	-
100-2000-2450-523210	TELEPHONE	1,200	1,200	-
100-2000-2450-523220	POSTAGE	700	700	-
100-2000-2450-523500	TRAVEL	2,000	2,000	-
100-2000-2450-523600	DUES & FEES	750	750	-
100-2000-2450-523700	EDUCATION & TRAINING	800	1,500	700
100-2000-2450-531130	OPERATING SUPPLIES	5,000	6,000	1,000
100-2000-2450-542400	COMPUTERS	1,000	-	(1,000)
100-2000-2450-551000	INDIRECT COST ALLOCATIONS	10,000	10,000	-
PROBATE COURT TOTAL		<u>267,293</u>	<u>289,903</u>	<u>22,610</u>
 JUVENILE COURT				
100-2000-2600-521205	INTERPRETER FEES	1,000	1,000	-
100-2000-2600-521210	ATTORNEY FEES-IND DEFENSE	20,000	20,000	-
100-2000-2600-521330	COURT REPORTERS	7,500	7,500	-
100-2000-2600-572000	JUVENILE COURT EXPENSES	31,200	31,200	-
JUVENILE COURT TOTAL		<u>59,700</u>	<u>59,700</u>	<u>-</u>

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
PUBLIC DEFENDER				
100-2000-2800-521212	INDIGENT DEFENSE - STATE C	26,001	26,001	-
100-2000-2800-521213	INDIGENT DEF - SUPERIOR CO	193,976	193,976	-
PUBLIC DEFENDER TOTAL		<u>219,977</u>	<u>219,977</u>	-
PUBLIC SAFETY				
100-3000-3100-522225	BOAT REPAIR	1,000	1,000	-
100-3000-3100-523025	CONTRACTED SERVICES - CLIMAX	9,490	9,490	-
100-3000-3100-523026	CONTRACTED SERVICES - ATTAPULGUS	4,745	4,745	-
100-3000-3100-531270	CITY OF CLIMAX/VFD FUEL USAGE	6,000	6,000	-
100-3000-3100-531610	DIVE TEAM EQUIPMENT	16,000	16,000	-
100-3000-3100-572040	FORESTRY COMMISSION	19,000	19,000	-
100-3000-3100-572095	ANIMAL CONTROL CONTRIBUTION	400,000	400,000	-
100-3000-3100-579000	CONTINGENCIES	166,423	166,423	-
PUBLIC SAFETY TOTAL		<u>622,658</u>	<u>622,658</u>	-
SHERIFF				
100-3000-3300-511000	PERSONAL SERVICES-SALARIES	2,500,889	2,618,818	117,929
100-3000-3300-511300	OVERTIME	200,000	200,000	-
100-3000-3300-512000	PERSONAL SERVICES-BENEFITS	191,318	206,335	15,017
100-3000-3300-512100	GROUP INSURANCE	528,000	550,000	22,000
100-3000-3300-512110	LIFE INSURANCE	4,170	4,500	330
100-3000-3300-512120	LONG TERM DISABILITY-COUNTY PAID	3,300	3,500	200
100-3000-3300-512400	RETIREMENT CONTRIBUTIONS	121,000	131,000	10,000
100-3000-3300-521270	PHYSICALS-EMPLOYEES	2,000	2,000	-
100-3000-3300-521272	MEDICAL-VICTIM SVC & INVES	500	500	-
100-3000-3300-521322	RADIO MAINTENANCE & SUPP	30,873	29,090	(1,783)
100-3000-3300-521325	TRANSCRIPTION SERVICES	15,000	15,000	-
100-3000-3300-522210	EQUIP REPAIRS & MAINT	5,000	5,000	-
100-3000-3300-522220	VEHICLE REPAIR & MAINTENA	90,000	120,000	30,000
100-3000-3300-522230	BUILDING & GROUNDS MAINTE	7,500	15,000	7,500
100-3000-3300-523102	WORKERS COMP INSURANCE	45,500	45,500	-
100-3000-3300-523103	UNEMPLOYMENT COMPENSATI	3,300	3,300	-
100-3000-3300-523104	LIABILITY/PROPERTY/VEHICLE	200,000	200,000	-
100-3000-3300-523120	PTSD	-	6,000	6,000
100-3000-3300-523210	TELEPHONE	40,000	40,000	-
100-3000-3300-523220	POSTAGE	2,000	2,000	-
100-3000-3300-523300	ADVERTISING	500	500	-
100-3000-3300-523500	TRAVEL	20,000	20,000	-
100-3000-3300-523600	DUES & FEES	4,000	6,000	2,000
100-3000-3300-523630	BALIFF FEES	19,000	19,000	-
100-3000-3300-523700	EDUCATION & TRAINING	15,000	15,000	-
100-3000-3300-523850	CONTRACT LABOR	2,000	2,000	-
100-3000-3300-523870	INVESTIGATIONS	2,000	2,000	-
100-3000-3300-531130	OPERATING SUPPLIES	50,000	50,000	-
100-3000-3300-531135	CHAMPS	4,000	4,000	-
100-3000-3300-531150	AMMUNITION	10,000	10,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-3000-3300-531230	ELECTRICITY	5,000	8,000	3,000
100-3000-3300-531270	GASOLINE / DIESEL	150,000	160,000	10,000
100-3000-3300-531600	SMALL EQUIPMENT	40,000	40,000	-
100-3000-3300-531710	UNIFORMS - EMPLOYEES	25,000	25,000	-
100-3000-3300-531725	ARMOURED VESTS	15,000	15,000	-
100-3000-3300-542200	VEHICLES	200,000	300,000	100,000
100-3000-3300-551000	INDIRECT COST ALLOCATIONS	200,000	200,000	-
SHERIFF TOTAL		<u>4,751,850</u>	<u>5,074,043</u>	<u>322,193</u>
JAIL				
100-3000-3326-511000	PERSONAL SERVICES-SALARIES	1,491,414	1,537,485	46,071
100-3000-3326-511100	PS - SALARIES/COUNTY INMATE EXP	192,780	202,419	9,639
100-3000-3326-511300	OVERTIME	115,000	165,000	50,000
100-3000-3326-511310	OVERTIME - COUNTY INMATE EXP	10,000	14,000	4,000
100-3000-3326-511000	PERSONAL SERVICES-BENEFITS	114,093	124,895	10,802
100-3000-3326-512000	PS- BENEFITS/OTHER	15,515	15,515	-
100-3000-3326-512100	GROUP INSURANCE	462,000	481,800	19,800
100-3000-3326-512110	GROUP INS/OTHER	66,000	66,000	-
100-3000-3326-512110	LIFE INSURANCE	3,415	3,415	-
100-3000-3326-512111	LIFE INS/OTHER	500	500	-
100-3000-3326-512120	LONG TERM DISABILITY-COUNTY PAID	2,475	2,475	-
100-3000-3326-512400	RETIREMENT	96,000	113,822	17,822
100-3000-3326-512410	RETIREMENT/OTHER	20,000	26,000	6,000
100-3000-3326-521230	CONSULTANTS	2,000	2,000	-
100-3000-3326-521269	PHYSICIANS SALARY	158,004	158,004	-
100-3000-3326-521270	PHYSICIANS-EMPLOYEES	1,000	1,000	-
100-3000-3326-521271	PHYSICIANS/MEDICAL - INMATE	250,000	310,000	60,000
100-3000-3326-521320	SOFTWARE SUPPORT	60,000	60,000	-
100-3000-3326-522210	EQUIP REPAIRS & MAINT	10,000	10,000	-
100-3000-3326-522230	BUILDING & GROUNDS MAINT	40,000	40,000	-
100-3000-3326-522233	TRAINING ROOM RENOVATION	50,000	50,000	-
100-3000-3326-523025	CONTRACTED SERVICES	18,980	18,980	-
100-3000-3326-523102	WORKERS COMP INSURANCE	38,500	38,500	-
100-3000-3326-523104	LIABILITY/PROPERTY/VEHICLE	33,500	33,500	-
100-3000-3326-523120	PTSD BENEFIT	-	6,000	6,000
100-3000-3326-523210	TELEPHONE	7,000	7,000	-
100-3000-3326-523220	POSTAGE	1,000	1,000	-
100-3000-3326-523230	INTERNET COSTS	14,000	14,000	-
100-3000-3326-523500	TRAVEL	5,000	5,000	-
100-3000-3326-523510	INMATE TRANSPORTATION	1,000	1,000	-
100-3000-3326-523515	INMATE HOUSING	10,000	10,000	-
100-3000-3326-523600	DUES & FEES	1,000	1,000	-
100-3000-3326-523700	EDUCATION & TRAINING	2,000	2,000	-
100-3000-3326-531130	OPERATING SUPPLIES	40,000	40,000	-
100-3000-3326-531210	WATER & SEWER	32,500	32,500	-
100-3000-3326-531220	NATURAL GAS EXPENDITURES	32,500	32,500	-
100-3000-3326-531230	ELECTRICITY	101,000	110,000	9,000

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-3000-3326-531280	GARBAGE PICK-UP	7,500	10,000	2,500
100-3000-3326-531300	FOOD	260,000	290,000	30,000
100-3000-3326-531600	SMALL EQUIPMENT	7,500	10,000	2,500
100-3000-3326-531710	UNIFORMS - EMPLOYEES	10,000	10,000	-
100-3000-3326-531725	STAB VESTS	5,000	5,000	-
100-3000-3326-542000	MACHINERY & EQUIPMENT	22,000	22,000	-
100-3000-3326-542400	COMPUTERS	15,000	15,000	-
100-3000-3326-551000	INDIRECT COST ALLOCATIONS	175,000	175,000	-
100-3000-3326-572000	COUNTY INMATE EXPENSES	50,000	50,000	-
JAIL TOTAL		<u>4,050,176</u>	<u>4,324,310</u>	<u>274,134</u>
 FIRE				
100-3000-3500-511000	PERSONAL SERVICES-SALARIES	940,530	984,534	44,004
100-3000-3500-511300	OVERTIME	130,000	141,170	11,170
100-3000-3500-512000	PERSONAL SERVICES-BENEFITS	71,951	84,586	12,635
100-3000-3500-512100	GROUP INSURANCE	280,500	336,600	56,100
100-3000-3500-512110	LIFE INSURANCE	2,025	2,025	-
100-3000-3500-512120	LONG TERM DISABILITY-COUNTY PAID	1,500	1,575	75
100-3000-3500-512400	RETIREMENT CONTRIBUTIONS	71,000	87,683	16,683
100-3000-3500-521270	PHYSICIANS - EMPLOYEES	80	380	300
100-3000-3500-521320	SOFTWARE SUPPORT	2,500	12,500	10,000
100-3000-3500-521322	RADIO MAINTENANCE & SUPP	43,810	42,111	(1,699)
100-3000-3500-522210	EQUIPMENT REPAIRS & MAINT	15,000	15,000	-
100-3000-3500-522220	VEHICLE REPAIR & MAINTENA	30,000	50,000	20,000
100-3000-3500-522230	BUILDING & GROUNDS MAINTEN	15,000	15,000	-
100-3000-3500-523101	W/C INSURANCE-VFD	2,500	2,500	-
100-3000-3500-523102	WORKERS COMP INS-PAID FF	19,500	19,500	-
100-3000-3500-523104	PROP/LIABILITY/VEHICLE INS-P	60,000	65,000	5,000
100-3000-3500-523110	CANCER BENEFIT	9,500	9,500	-
100-3000-3500-523115	ACCIDENT & SICKNESS BENEFIT BENEFIT	3,700	3,700	-
100-3000-3500-523120	PTSD BENEFIT	-	6,000	6,000
100-3000-3500-523210	TELEPHONE	3,500	3,500	-
100-3000-3500-523230	INTERNET COSTS	1,200	1,200	-
100-3000-3500-523500	TRAVEL	4,000	4,000	-
100-3000-3500-523600	DUES & FEES	400	400	-
100-3000-3500-523640	ALT FUEL HWY IMPACT FEES-G	1,200	1,200	-
100-3000-3500-523700	EDUCATION & TRAINING	4,500	4,500	-
100-3000-3500-531130	OPERATING SUPPLIES	12,150	13,650	1,500
100-3000-3500-531210	WATER & SEWER	2,000	2,000	-
100-3000-3500-531220	NATURAL GAS EXPENDITURES	2,500	2,500	-
100-3000-3500-531230	ELECTRICITY	20,000	27,200	7,200
100-3000-3500-531240	BOTTLED GAS - PROPANE	3,500	3,500	-
100-3000-3500-531270	GASOLINE / DIESEL	32,000	32,000	-
100-3000-3500-531280	GARBAGE PICK-UP	350	350	-
100-3000-3500-531600	SMALL EQUIPMENT	7,000	7,000	-
100-3000-3500-531710	UNIFORMS - EMPLOYEES	6,000	6,000	-
100-3000-3500-541300	BURN BUILDING	-	20,000	20,000

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-3000-3500-542100	VOLUNTEER FIRE DEPARTMEN	27,000	27,000	-
100-3000-3500-542200	VEHICLES	122,000	122,000	-
100-3000-3500-551000	INDIRECT COST ALLOCATIONS	94,721	94,721	-
100-3000-3500-572045	CLIMAX VFD	3,000	3,000	-
FIRE TOTAL		<u>2,046,117</u>	<u>2,255,085</u>	<u>208,968</u>
EMS				
100-3000-3600-521322	RADIO MAINTENANCE & SUPP	4,116	3,879	(237)
100-3000-3600-523940	LICENSE FEE	5,000	5,000	-
100-3000-3600-531270	GASOLINE/DIESEL	100,000	100,000	-
100-3000-3600-572150	SURVIVAL FLIGHT EMS PAYMENT	800,000	824,000	24,000
EMS TOTAL		<u>909,116</u>	<u>932,879</u>	<u>23,763</u>
CORONER				
100-3000-3700-511000	PERSONAL SERVICES-SALARIES	14,055	14,055	-
100-3000-3700-512000	PERSONAL SERVICES-BENEFITS	1,075	1,075	-
100-3000-3500-512400	RETIREMENT CONTRIBUTIONS	1,900	1,900	-
100-3000-3700-521213	DEATH INVESTIGATIONS	30,000	30,000	-
100-3000-3700-521214	INVESTIGATION TRANSPORT	10,000	10,000	-
100-3000-3700-522210	EQUIPMENT REPAIRS & MAINT	1,000	1,000	-
100-3000-3700-523102	WORKERS COMP INSURANCE	375	375	-
100-3000-3700-523104	LIABILITY/PROPERTY/VEHICLE	2,800	2,800	-
100-3000-3700-523500	TRAVEL	3,500	3,500	-
100-3000-3700-523600	DUES & FEES	525	525	-
100-3000-3700-523700	EDUCATION & TRAINING	1,500	1,500	-
100-3000-3700-531130	OPERATING SUPPLIES	2,000	2,000	-
100-3000-3700-531230	ELECTRICITY	2,000	3,000	1,000
100-3000-3700-551000	INDIRECT COST ALLOCATIONS	3,000	3,000	-
CORONER TOTAL		<u>73,730</u>	<u>74,730</u>	<u>1,000</u>
EMERGENCY MANAGEMENT				
100-3000-3920-511000	PERSONAL SERVICES-SALARIES	16,595	17,777	1,182
100-3000-3920-512000	PERSONAL SERVICES-BENEFITS	1,270	1,360	90
100-3000-3920-512400	RETIREMENT CONTRIBUTIONS	1,920	1,920	-
100-3000-3920-523104	LIABILITY/PROPERTY/VEHICLE	576	576	-
100-3000-3920-523215	EMA APP ANNUAL FEE	6,000	6,000	-
100-3000-3920-523500	EDUCATION & TRAINING	-	1,000	1,000
100-3000-3920-523700	TRAVEL	-	3,000	3,000
100-3000-3920-551000	INDIRECT COST ALLOCATIONS	1,143	1,143	-
EMERGENCY MANAGEMENT TOTAL		<u>27,504</u>	<u>32,776</u>	<u>5,272</u>
PUBLIC WORKS				
100-4000-4200-511000	PERSONAL SERVICES-SALARIES	1,257,550	1,295,314	37,764
100-4000-4200-511100	PS - SALARIES - OTHER	226,202	240,822	14,621
100-4000-4200-511300	OVERTIME	35,000	35,000	-
100-4000-4200-511310	OVERTIME - OTHER	7,500	7,500	-
100-4000-4200-512000	PERSONAL SERVICES-BENEFITS	96,203	99,092	2,889

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-4000-4200-512100	PS-BENEFITS - OTHER	18,609	19,000	391
100-4000-4200-512100	GROUP INSURANCE	396,000	475,200	79,200
100-4000-4200-512110	GROUP INS - OTHER	82,500	99,000	16,500
100-4000-4200-512110	LIFE INSURANCE	3,200	3,200	-
100-4000-4200-512111	LIFE INS - OTHER	650	650	-
100-4000-4200-512120	LONG TERM DISABILITY-COUNTY PAID	2,600	2,600	-
100-4000-4200-512400	RETIREMENT CONTRIBUTIONS	58,000	58,000	-
100-4000-4200-512410	RETIREMENT - OTHER	26,500	32,511	6,011
100-4000-4200-521270	PHYSICIANS - EMPLOYEES	500	500	-
100-4000-4200-521290	SURVEYING	3,500	3,500	-
100-4000-4200-521320	SOFTWARE SUPPORT	700	700	-
100-4000-4200-521322	RADIO MAINTENANCE & SUPP	19,112	18,008	(1,104)
100-4000-4200-522210	EQUIPMENT REPAIRS & MAINT	165,000	165,000	-
100-4000-4200-522220	VEHICLE REPAIR & MAINTENA	75,000	75,000	-
100-4000-4200-522230	BUILDING & GROUNDS MAINTE	8,000	10,000	2,000
100-4000-4200-522245	REPAIRS TO DAMAGED PROPE	1,000	1,000	-
100-4000-4200-522250	RAILROAD REPAIRS	21,000	21,000	-
100-4000-4200-522320	RENTAL OF EQUIPMENT & VEHI	1,000	1,000	-
100-4000-4200-523025	CONTRACTED SERVICES	279,955	279,955	-
100-4000-4200-523102	WORKERS COMP INSURANCE	47,000	47,000	-
100-4000-4200-523103	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
100-4000-4200-523104	LIABILITY/PROPERTY/VEHICLE	111,100	111,100	-
100-4000-4200-523210	TELEPHONE	7,900	7,900	-
100-4000-4200-523500	TRAVEL	1,000	1,000	-
100-4000-4200-523640	ALT FUEL HWY IMPACT FEES-G	1,200	4,000	2,800
100-4000-4200-523700	EDUCATION & TRAINING	750	1,500	750
100-4000-4200-531110	ROAD SUPPLIES	155,000	155,000	-
100-4000-4200-531130	OPERATING SUPPLIES	40,000	40,000	-
100-4000-4200-531210	WATER & SEWER	4,550	4,550	-
100-4000-4200-531220	NATURAL GAS	5,100	7,000	1,900
100-4000-4200-531230	ELECTRICITY	15,000	15,000	-
100-4000-4200-531250	OIL	25,000	30,000	5,000
100-4000-4200-531270	GASOLINE / DIESEL	363,000	363,000	-
100-4000-4200-531275	DEF FUEL ADDITIVE	20,000	25,000	5,000
100-4000-4200-531280	GARBAGE PICK-UP	2,500	2,500	-
100-4000-4200-531600	SMALL EQUIPMENT	16,000	5,000	(11,000)
100-4000-4200-531710	UNIFORMS - EMPLOYEES	16,000	16,000	-
100-4000-4200-542000	MACHINERY & EQUIPMENT	684,600	750,000	65,400
100-4000-4200-542200	VEHICLES	16,000	80,000	64,000
100-4000-4200-541100	CITY OF BDGE ROAD MAINTENANCE	125,000	125,000	-
100-4000-4200-551000	INDIRECT COST ALLOCATIONS	180,000	180,000	-
PUBLIC WORKS TOTAL		<u>4,626,980</u>	<u>4,919,102</u>	<u>292,122</u>
KAB OPERATIONS				
100-4000-4550-572055	KAB CONTRIBUTION	30,000	30,000	-
KAB OPERATIONS TOTAL		<u>30,000</u>	<u>30,000</u>	<u>-</u>

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
HEALTH				
100-5000-5100-523104	VEHICLE INS-HEALTH DEPT	7,500	7,500	-
100-5000-5100-523105	VEHICLE INS-GA FARM WORKE	8,500	8,500	-
100-5000-5100-531270	GASOLINE / DIESEL	4,000	4,000	-
100-5000-5100-531271	GAS/DIESEL-GA FARM WORKE	4,000	4,000	-
100-5000-5100-572065	HEALTH DEPT CONTRIBUTION	100,000	150,000	50,000
HEALTH TOTAL		124,000	174,000	50,000
WELFARE				
100-5000-5400-572051	FOSTER CHILDREN - DFACS	10,000	10,000	-
WELFARE TOTAL		10,000	10,000	-
RECREATION				
100-6000-6100-572061	RIVER TOWN DAYS	3,000	3,000	-
100-6000-6100-572080	CHAMBER OF COMMERCE BAS	9,000	9,000	-
RECREATION TOTAL		12,000	12,000	-
EXTENSION SERVICE				
100-7000-7100-511000	PERSONAL SERVICES-SALARIES	100,000	100,000	-
100-7000-7100-512000	PERSONAL SERVICES-BENEFITS	7,650	7,650	-
100-7000-7100-512400	RETIREMENT CONTRIBUTIONS	20,000	20,000	-
100-7000-7100-522210	EQUIPMENT REPAIRS & MAINT	2,500	2,500	-
100-7000-7100-522220	VEHICLE REPAIR & MAINTENA	1,065	1,065	-
100-7000-7100-522230	BUILDING & GROUNDS MAINTE	6,500	6,500	-
100-7000-7100-522322	RENTAL OF POSTAGE/COPIER	1,700	1,000	(700)
100-7000-7100-523104	LIABILITY/PROPERTY/VEHICLE	11,000	11,000	-
100-7000-7100-523210	TELEPHONE	3,300	3,300	-
100-7000-7100-523500	TRAVEL	5,500	5,500	-
100-7000-7100-523850	CONTRACT LABOR	6,000	6,000	-
100-7000-7100-523880	AMERICORPS STATE PROGRA	3,000	3,000	-
100-7000-7100-531130	OPERATING SUPPLIES	3,700	3,700	-
100-7000-7100-531210	WATER & SEWER	2,500	2,500	-
100-7000-7100-531220	NATURAL GAS	1,000	1,000	-
100-7000-7100-531230	ELECTRICITY	35,000	42,000	7,000
100-7000-7100-531270	GASOLINE / DIESEL	2,500	2,500	-
100-7000-7100-531280	GARBAGE PICK-UP	1,000	1,500	500
100-7000-7100-551000	INDIRECT COST ALLOCATIONS	10,000	10,000	-
EXTENSION SERVICE TOTAL		223,915	230,715	6,800
INDUSTRIAL PARK				
100-7000-7500-511000	PERSONAL SERVICES-SALARIES	122,430	128,552	6,122
100-7000-7500-511300	OVERTIME	4,000	4,000	-
100-7000-7500-512000	PERSONAL SERVICES-BENEFITS	9,366	9,834	468
100-7000-7500-512100	GROUP INSURANCE	45,000	45,000	-
100-7000-7500-512110	LIFE INSURANCE	350	350	-
100-7000-7500-512120	LONG TERM DISABLITY-COUNTY PAID	120	120	-
100-7000-7500-521270	PHYSICIANS-EMPLOYEES	1,863	1,863	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-7000-7500-521322	RADIO MAINTENANCE & SUPP	2,058	2,058	-
100-7000-7500-522210	EQUIPMENT REPAIRS & MAINT	18,000	18,000	-
100-7000-7500-522220	VEHICLE REPAIR & MAINTENA	7,000	7,000	-
100-7000-7500-522230	BUILDING & GROUNDS MAINTE	4,000	4,000	-
100-7000-7500-523025	CONTRACTED SERVICES	9,490	9,490	-
100-7000-7500-523102	WORKERS COMP INSURANCE	3,500	3,500	-
100-7000-7500-523104	LIABILITY/PROPERTY/VEHICLE	9,700	9,700	-
100-7000-7500-523210	TELEPHONE	3,500	3,500	-
100-7000-7500-523640	ALT FUEL HWY IMPACT FEES-G	100	500	400
100-7000-7500-531130	OPERATING SUPPLIES	5,500	5,500	-
100-7000-7500-531210	WATER & SEWER	900	900	-
100-7000-7500-531220	NATURAL GAS EXPENDITURES	1,250	1,250	-
100-7000-7500-531230	ELECTRICITY	3,500	3,500	-
100-7000-7500-531270	GASOLINE / DIESEL	12,000	12,000	-
100-7000-7500-531280	GARBAGE PICK-UP	350	350	-
100-7000-7500-531600	SMALL EQUIPMENT	12,000	12,000	-
100-7000-7500-531710	UNIFORMS - EMPLOYEES	800	800	-
100-7000-7500-542000	MACHINERY & EQUIPMENT(MOWER)	16,000	16,000	-
100-7000-7500-551000	INDIRECT COST ALLOCATIONS	11,500	11,500	-
INDUSTRIAL PARK TOTAL		<u>304,277</u>	<u>311,267</u>	<u>6,990</u>
 AIRPORT				
100-7000-7563-511000	PERSONAL SERVICES-SALARIES	114,450	120,173	5,723
100-7000-7563-511300	OVERTIME	8,755	9,193	438
100-7000-7563-512000	PERSONAL SERVICES-BENEFITS	9,000	9,000	-
100-7000-7563-512100	GROUP INSURANCE	49,500	49,500	-
100-7000-7563-512110	LIFE INSURANCE	350	350	-
100-7000-7563-512120	LONG TERM DISABILITY	300	300	-
100-7000-7563-512400	RETIREMENT	11,000	11,000	-
100-7000-7563-521230	CONSULTANTS	2,000	2,000	-
100-7000-7563-522210	EQUIPMENT REPAIRS & MAINT	30,000	30,000	-
100-7000-7563-522220	VEHICLE REPAIR & MAINTENA	2,500	2,500	-
100-7000-7563-522230	BUILDING & GROUNDS MAINTE	15,000	15,000	-
100-7000-7563-523102	WORKERS COMP INSURANCE	2,200	2,200	-
100-7000-7563-523104	LIABILITY INSURANCE	23,000	23,000	-
100-7000-7563-523210	TELEPHONE	6,750	6,750	-
100-7000-7563-523300	ADVERTISING	1,500	1,500	-
100-7000-7563-523500	TRAVEL	400	400	-
100-7000-7563-523600	DUES & FEES	2,000	2,000	-
100-7000-7563-523700	EDUCATION & TRAINING	3,000	3,000	-
100-7000-7563-531130	OPERATING SUPPLIES	7,500	7,500	-
100-7000-7563-531210	WATER & SEWER	1,000	1,000	-
100-7000-7563-531230	ELECTRICITY	15,500	17,000	1,500
100-7000-7563-531250	OIL	1,000	1,000	-
100-7000-7563-531270	GASOLINE/DIESEL	3,000	3,000	-
100-7000-7563-531280	GARBAGE PICK UP	300	300	-
100-7000-7563-531521	LL100-AVIATION FUEL	135,000	135,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
100-7000-7563-531522	JET - AVIATION FUEL	300,000	300,000	-
100-7000-7563-531523	SALES TAX	5,000	5,000	-
100-7000-7563-531600	SMALL EQUIPMENT	10,500	10,500	-
100-7000-7563-531710	UNIFORMS - EMPLOYEES	700	700	-
100-7000-7563-542000	MACHINERY & EQUIPMENT	10,000	10,000	-
100-7000-7563-551000	INDIRECT COST ALLOCATIONS	25,000	25,000	-
AIRPORT TOTAL		<u>796,205</u>	<u>803,866</u>	<u>7,661</u>
GENERAL FUND TOTAL BEFORE TRANSFERS(FUND 100)		<u>22,920,346</u>	<u>24,427,327</u>	<u>1,506,981</u>
OTHER FINANCING USES				
100-0000-0000-611004	TRANSFER OUT - E-911	660,041	667,195	7,154
OTHER FINANCING USES TOTAL		<u>660,041</u>	<u>667,195</u>	<u>7,154</u>
GENERAL FUND TOTAL (FUND 100)		<u>23,580,387</u>	<u>25,094,522</u>	<u>1,514,135</u>
SPECIAL REVENUE FUNDS				
JAIL FUND (FUND 201)				
201-3000-3326-522230	BUILDINGS & GROUNDS MAINT	60,000	60,000	-
JAIL FUND TOTAL		<u>60,000</u>	<u>60,000</u>	<u>-</u>
PLANNING				
203-7000-7400-523610	NEW DEVELOP PLAN REVIEW FEE	-	1,000	1,000
203-7000-7400-572175	PLANNER AGREEMENT	61,200	67,000	5,800
203-7000-7400-572205	CODE ENFORCEMENT AGREE	132,000	176,000	44,000
203-7000-7400-572210	PLANNING DEPT CONTRACT FEES	95,000	95,000	-
203-7000-7400-579000	CONTINGENCIES	10,000	10,000	-
PLANNING TOTAL		<u>298,200</u>	<u>348,000</u>	<u>49,800</u>
LAW LIBRARY FUND (FUND 205)				
205-2000-0000-531400	BOOKS & PERIODICALS	16,000	16,000	-
LAW LIBRARY FUND TOTAL		<u>16,000</u>	<u>16,000</u>	<u>-</u>
CONFISCATED ASSETS (FUND 210)				
210-0000-0000-531100	GENERAL SUPPLIES & MATERIALS	8,500	8,500	-
CONFISCATED ASSETS TOTAL		<u>8,500</u>	<u>8,500</u>	<u>-</u>
DCCI INMATE ACCT (FUND 211)				
211-0000-0000-511000	PERSONAL SERVICES-SALARIES	22,000	22,000	-
211-0000-0000-512000	PERSONAL SERVICES-BENEFITS	1,683	1,683	-
211-0000-0000-523205	CABLE TV	3,500	3,500	-
211-0000-0000-531130	OPERATING SUPPLIES	100,000	100,000	-
211-0000-0000-531750	COMMISSARY SALES-STEWAR	200,000	200,000	-
DCCI INMATE ACCT TOTAL		<u>327,183</u>	<u>327,183</u>	<u>-</u>
JAIL INMATE FUND (FUND 212)				
212-0000-0000-523600	DUES & FEES - STORAGE FEE	25,000	25,000	-

DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
212-0000-0000-531130	OPERATING SUPPLIES	54,000	54,000	-
212-0000-0000-531400	BOOKS & PERIODICALS	13,000	13,000	-
212-0000-0000-531720	INMATE CLOTHING	10,000	10,000	-
212-0000-0000-542300	FURNITURE & FIXTURES	10,000	-	(10,000)
212-0000-0000-581000	CAMERA LEASE	31,000	41,000	10,000
JAIL INMATE FUND TOTAL		<u>143,000</u>	<u>143,000</u>	<u>-</u>

E911 FUND (FUND 215)

215-3000-3800-511000	PERSONAL SERVICES-SALARIES	931,073	977,860	46,787
215-3000-3800-511300	OVERTIME	140,812	136,806	(4,006)
215-3000-3800-512000	PERSONAL SERVICES-BENEFITS	81,999	85,272	3,273
215-3000-3800-512100	GROUP INSURANCE	297,000	297,000	-
215-3000-3800-512110	LIFE INSURANCE	2,090	2,090	-
215-3000-3800-512120	LONG TERM DISABILITY-COUNTY PAID	1,660	1,660	-
215-3000-3800-512400	RETIREMENT CONTRIBUTIONS	59,000	59,000	-
215-3000-3800-521270	PHYSICIANS - EMPLOYEES	1,500	1,500	-
215-3000-3800-521320	SOFTWARE SUPPORT	195,000	150,000	(45,000)
215-3000-3800-521322	RADIO MAINTENANCE & SUPP	1,750	1,750	-
215-3000-3800-522210	EQUIPMENT REPAIRS & MAINT	5,000	5,000	-
215-3000-3800-522220	VEHICLE REPAIR & MAINTENA	550	550	-
215-3000-3800-522230	BUILDING & GROUNDS MAINTE	4,000	4,000	-
215-3000-3800-523102	WORKERS COMP INSURANCE	4,146	4,146	-
215-3000-3800-523103	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
215-3000-3800-523104	LIABILITY/PROPERTY/VEHICLE	11,000	11,000	-
215-3000-3800-523120	PTSD BENEFIT	-	6,000	6,000
215-3000-3800-523210	TELEPHONE	12,000	12,000	-
215-3000-3800-523220	POSTAGE	250	250	-
215-3000-3800-523230	INTERNET COSTS	1,400	1,500	100
215-3000-3800-523300	ADVERTISING	100	100	-
215-3000-3800-523500	TRAVEL	8,000	8,000	-
215-3000-3800-523600	DUES & FEES	400	400	-
215-3000-3800-523700	EDUCATION & TRAINING	10,000	10,000	-
215-3000-3800-523855	LANDLINE CARRIERS	95,000	95,000	-
215-3000-3800-523860	WIRELESS CARRIERS	5,000	5,000	-
215-3000-3800-531130	OPERATING SUPPLIES	10,000	10,000	-
215-3000-3800-531210	WATER & SEWER	1,000	1,000	-
215-3000-3800-531230	ELECTRICITY	30,000	30,000	-
215-3000-3800-531270	GARBAGE PICK-UP	2,000	2,000	-
215-3000-3800-531280	GASOLINE / DIESEL	2,500	2,500	-
215-3000-3800-551000	INDIRECT COST ALLOCATIONS	90,741	90,741	-
215-3000-3800-579000	CONTINGENCIES	5,000	5,000	-
E911 FUND TOTAL		<u>2,014,971</u>	<u>2,022,125</u>	<u>7,154</u>

E911 RADIO SYSTEM (FUND 220)

220-3000-3805-511000	PERSONAL SERVICES-SALARIES	12,000	12,000	-
220-3000-3805-512000	PERSONAL SERVICES-BENEFITS	920	920	-
220-3000-3805-521321	MASTER SITE MAINTENANCE	66,000	66,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
220-3000-3805-521322	RADIO SYSTEM SUPPORT	162,495	162,495	-
220-3000-3805-522210	EQUIPMENT REPAIRS & MAINT	15,000	15,000	-
220-3000-3805-522230	BUILDING & GROUNDS MAINTEN	3,600	3,600	-
220-3000-3805-523104	LIABILITY/PROPERTY/VEHICLE	4,100	4,100	-
220-3000-3805-523230	INTERNET COSTS	3,000	3,000	-
220-3000-3805-531130	OPERATING SUPPLIES	500	500	-
220-3000-3805-531230	ELECTRICITY	26,000	26,000	-
220-3000-3805-531240	BOTTLED GAS-PROPANE	2,000	2,000	-
220-3000-3805-551000	INDIRECT COST ALLOCATIONS	15,000	15,000	-
220-3000-3805-579000	CONTINGENCIES	3,000	3,000	-
E911 RADIO SYSTEM TOTAL		<u>313,615</u>	<u>313,615</u>	-
VICTIM ASSISTANCE FUND (FUND 222)				
222-0000-0000-523905	ADMIN COSTS	2,000	2,000	-
222-0000-0000-572003	VICTIM SERVICES PAYMENT	30,000	30,000	-
VICTIM ASSISTANCE FUND TOTAL		<u>32,000</u>	<u>32,000</u>	-
INMATE EDUCATION INCENTIVE FUND (FUND 223)				
223-0000-0000-523725	INMATE EDUCATION	13,384	9,326	(4,058)
223-0000-0000-531150	INMATE SUPPLIES	13,384	9,326	(4,058)
INMATE EDUCATION INCENTIVE FUND TOTAL		<u>26,768</u>	<u>18,652</u>	<u>(8,116)</u>
MANDATORY DRUG FUND (FUND 228)				
228-0000-0000-572001	DRUG COURT EXPENSES	20,150	20,150	-
MANDATORY DRUG FUND TOTAL		<u>20,150</u>	<u>20,150</u>	-
MULTIPLE GRANT FUND (FUND 250)				
250-0000-0000-531695	ACCG GRANT	6,000	6,000	-
250-0000-0000-531704	K-9 DOG EXPENDITURES	15,000	15,000	-
250-0000-0000-531705	GOLDEN TRIANGLE GRANT EX	2,000	2,000	-
250-0000-0000-531710	IC SOLUTIONS - TECH GRANT	6,174	-	(6,174)
MULTIPLE GRANT FUND TOTAL		<u>29,174</u>	<u>23,000</u>	<u>(6,174)</u>
SPECIAL REVENUE FUNDS TOTAL		<u>3,289,562</u>	<u>3,332,226</u>	<u>42,664</u>
CAPITAL PROJECTS FUNDS				
SPLOST VII (FUND 325)				
325-0000-0000-572100	BDGE/DEC CO HOSPITAL AUTH	600,000	600,000	-
325-0000-0000-572110	CITY OF ATTAPULGUS	80,500	80,500	-
325-0000-0000-572120	CITY OF BAINBRIDGE	1,925,000	1,925,000	-
325-0000-0000-572130	CITY OF BRINSON	38,500	38,500	-
325-0000-0000-572140	CITY OF CLIMAX	50,500	50,500	-
PAYMENTS TO CITIES & HOSPITAL TOTAL		<u>2,694,500</u>	<u>2,694,500</u>	-
WWTP				
325-0000-4300-581100	GEFA LOAN PAYMENT - WWTP	149,689	153,321	3,632

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
325-0000-4300-582200	WWTP GEFA LOAN INTEREST -	47,323	43,691	(3,632)
WWTP TOTAL		<u>197,012</u>	<u>197,012</u>	<u>-</u>
LANDFILL				
325-0000-9004-541400	INFRASTRUCE	100,000	100,000	-
LANDFILL TOTAL		<u>100,000</u>	<u>100,000</u>	<u>-</u>
COUNTY FACILITIES IMPROVEMENTS				
325-0000-9025-541200	SITE IMPROVEMENT - VARIOUS BUILDINGS	100,000	100,000	-
COUNTY FACILITIES IMPROVEMENTS TOTAL		<u>100,000</u>	<u>100,000</u>	<u>-</u>
PUBLIC SAFETY				
325-0000-9046-541200	SITE IMPROVEMENTS - JAIL	600,000	600,000	-
325-0000-9046-542200	PUBLIC SAFETY VEHICLES	309,524	309,524	-
325-0000-9050-541200	EMERGENCY SERVICES BUILDING	1,148,968	1,148,968	-
PUBLIC SAFETY TOTAL		<u>2,058,492</u>	<u>2,058,492</u>	<u>-</u>
SPLOST VII TOTAL BEFORE TRANSFERS		<u>5,150,004</u>	<u>5,150,004</u>	<u>-</u>
OTHER FINANCING USES				
325-0000-0000-611000	OPERATING TRANSFER OUT-DEBT SVC	169,521	169,521	-
OTHER FINANCING USES TOTAL		<u>169,521</u>	<u>169,521</u>	<u>-</u>
SPLOST VII TOTAL		<u>5,319,525</u>	<u>5,319,525</u>	<u>-</u>
VARIOUS ROADS				
335-0000-9009-541200	INFRASTRUCTURE	1,000,000	1,000,000	-
VARIOUS ROADS TOTAL		<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
TSPLOST TOTAL BEFORE TRANSFERS		<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
OTHER FINANCING USES				
335-0000-0000-611000	TRANSFER OUT - PUBLIC WOR	-	-	-
OTHER FINANCING USES TOTAL		<u>-</u>	<u>-</u>	<u>-</u>
TSPLOST TOTAL		<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
TSPLOST II FUND (FUND 336)				
336-0000-0000-572110	CITY OF ATTAPULGUS-1.61%	72,450	72,450	-
336-0000-0000-572120	CITY OF BAINBRIDGE-35%	1,575,000	1,575,000	-
336-0000-0000-572130	CITY OF BRINSON - .77%	34,650	34,650	-
336-0000-0000-572140	CITY OF CLIMAX - 1.01%	45,450	45,450	-
PAYMENT TO OTHER MUNICIPALITIES		<u>1,727,550</u>	<u>1,727,550</u>	<u>-</u>
TSPLOST II ROAD PROJECTS				
336-0000-9050-541405	CEDAR GROVE ROAD	600,000	600,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
336-0000-9050-541410	BOWER STATION ROAD	672,450	672,450	-
336-0000-9050-541415	BAILEY ROAD	750,000	750,000	-
TOTAL ROAD PROJECTS		<u>2,022,450</u>	<u>2,022,450</u>	<u>-</u>
MACHINERY & EQUIPMENT				
336-0000-9050-542000	MACHINERY & EQUIPMENT	800,000	800,000	-
TOTAL MACHINERY & EQUIPMENT		<u>800,000</u>	<u>800,000</u>	<u>-</u>
TSPLOST II TOTAL		<u>4,550,000</u>	<u>4,550,000</u>	<u>-</u>
CDBG -KELLY'S CROSSING (344)				
344-0000-9001-521230	CONSULTING	-	140,328	140,328
344-0000-9001-541200	STREET IMPROVEMENTS	-	842,075	842,075
CDBG - DR BREEDLOVE ROAD TOTAL		<u>-</u>	<u>982,403</u>	<u>982,403</u>
LMIG FUND (FUND345)				
345-0000-9067-541400	2023 LMIG PROJECTS	811,329	-	(811,329)
345-0000-9068-541400	2024 LMIG PROJECTS	871,056	-	(871,056)
345-0000-9068-541400	2025 LMIG PROJECTS	-	1,078,867	1,078,867
LMIG TOTAL		<u>1,682,385</u>	<u>1,078,867</u>	<u>(603,517)</u>
CDBG -DR BREEDLOVE RD (349)				
349-0000-9001-541000	CONSULTING	-	65,000	65,000
349-0000-9001-541400	INFRASTRUCTURE	-	1,604,586	1,604,586
CDBG - DR BREEDLOVE ROAD TOTAL		<u>-</u>	<u>1,669,586</u>	<u>1,669,586</u>
CAPITAL PROJECTS FUND TOTAL		<u>12,551,910</u>	<u>14,600,381</u>	<u>2,048,472</u>
DEBT SERVICE				
REVENUE BOND FUND (FUND 420)				
420-0000-0000-581100	ECONOMIC DEV-REVENUE BO	50,000	50,000	-
420-0000-0000-582100	ECONOMIC DEV-REVENUE BO	784,050	784,050	-
REVENUE BOND FUND TOTAL		<u>834,050</u>	<u>834,050</u>	<u>-</u>
SILVER LAKE				
430-0000-9030-581310	SILVER LAKE - PRINCIPAL	166,356	167,224	868
430-0000-9030-582310	SILVER LAKE - INTEREST	3,165	2,297	(868)
SILVER LAKE TOTAL		<u>169,521</u>	<u>169,521</u>	<u>-</u>
DEBT SERVICE FUND TOTAL		<u>1,003,571</u>	<u>1,003,571</u>	<u>-</u>
ENTERPRISE FUNDS				
DCCI (FUND 502)				
502-3000-3400-511000	PERSONAL SERVICES-SALARIES	1,356,240	1,424,052	67,812
502-3000-3400-511300	OVERTIME	115,000	115,000	-
502-3000-3400-512000	PERSONAL SERVICES-BENEFITS	103,752	108,940	5,188
502-3000-3400-512100	GROUP INSURANCE	380,000	380,000	-
502-3000-3400-512110	LIFE INSURANCE	2,900	2,900	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
502-3000-3400-512120	LONG TERM DISABILITY-COUNTY PAID	3,200	3,200	-
502-3000-3400-512400	RETIREMENT	110,000	135,000	25,000
502-3000-3400-521270	PHYSICIANS - EMPLOYEES	1,000	1,000	-
502-3000-3400-521271	PHYSICIANS/MEDICAL - INMAT	45,000	45,000	-
502-3000-3400-521320	SOFTWARE SUPPORT	900	900	-
502-3000-3400-521322	RADIO MAINTENANCE & SUPP	12,055	11,359	(696)
502-3000-3400-522210	EQUIPMENT REPAIRS & MAINT	25,000	25,000	-
502-3000-3400-522220	VEHICLE REPAIR & MAINTENA	15,000	15,000	-
502-3000-3400-522230	BUILDING & GROUNDS MAINTEN	46,750	46,750	-
502-3000-3400-522320	RENTAL OF EQUIPMENT & VEHI	3,500	3,500	-
502-3000-3400-523025	CONTRACTED SERVICES	203,000	203,000	-
502-3000-3400-523102	WORKERS COMP INSURANCE	34,100	34,100	-
502-3000-3400-523103	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
502-3000-3400-523104	LIABILITY/PROPERTY/VEHICLE	35,000	35,000	-
502-3000-3400-523210	TELEPHONE	10,000	10,000	-
502-3000-3400-523220	POSTAGE	240	240	-
502-3000-3400-523300	ADVERTISING	300	300	-
502-3000-3400-523500	TRAVEL	3,700	3,700	-
502-3000-3400-523510	INMATE TRANSPORTATION	3,500	3,500	-
502-3000-3400-523600	DUES & FEES	200	200	-
502-3000-3400-523635	DEBIT PHONE TIME-INMATES	60,000	60,000	-
502-3000-3400-523700	EDUCATION & TRAINING	400	400	-
502-3000-3400-531120	MEDICAL SUPPLIES	3,000	3,000	-
502-3000-3400-531125	PHARMACY MEDICAL SUPPLIE	20,000	20,000	-
502-3000-3400-531130	OPERATING SUPPLIES	50,000	50,000	-
502-3000-3400-531210	WATER & SEWER	4,000	9,000	5,000
502-3000-3400-531220	NATURAL GAS EXPENDITURES	35,000	38,350	3,350
502-3000-3400-531230	ELECTRICITY	57,500	60,850	3,350
502-3000-3400-531270	GASOLINE/DIESEL	15,000	18,350	3,350
502-3000-3400-531280	GARBAGE PICK-UP	4,500	4,500	-
502-3000-3400-531300	FOOD	305,000	325,000	20,000
502-3000-3400-531710	UNIFORMS - EMPLOYEES	10,000	10,000	-
502-3000-3400-531720	INMATE CLOTHING	3,000	3,000	-
502-3000-3400-542000	MACHINERY & EQUIPMENT	32,700	11,000	(21,700)
502-3000-3400-551000	INDIRECT COST ALLOCATIONS	160,000	160,000	-
DCCI TOTAL		<u>3,275,437</u>	<u>3,386,091</u>	<u>110,653</u>

WATER & SEWER FUND (FUND 505)

WASTEWATER TREATMENT PLANT

505-4000-4300-511000	PERSONAL SERVICES-SALARIES	58,112	61,018	2,906
505-4000-4300-511300	OVERTIME	4,000	4,000	-
505-4000-4300-512000	PERSONAL SERVICES-BENEFITS	4,446	4,668	222
505-4000-4300-512100	GROUP INSURANCE	25,000	25,000	-
505-4000-4300-512110	LIFE INSURANCE	175	175	-
505-4000-4300-521220	LAB TESTING	30,000	30,000	-
505-4000-4300-521320	SOFTWARE SUPPORT	400	400	-
505-4000-4300-522210	EQUIPMENT REPAIRS & MAINT(SCADA)	105,000	105,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
505-4000-4300-522230	BUILDING & GROUNDS MAINTE	10,000	10,000	-
505-4000-4300-523102	WORKERS COMP INSURANCE	900	900	-
505-4000-4300-523104	LIABILITY/PROPERTY/VEHICLE	6,000	6,000	-
505-4000-4300-523210	TELEPHONE	1,650	3,000	1,350
505-4000-4300-523500	TRAVEL	4,000	4,000	-
505-4000-4300-523700	EDUCATION & TRAINING	2,500	2,500	-
505-4000-4300-523850	CONTRACT LABOR	6,500	6,500	-
505-4000-4300-531130	OPERATING SUPPLIES	18,250	18,250	-
505-4000-4300-531230	ELECTRICITY	90,000	110,000	20,000
505-4000-4300-531270	GASOLINE / DIESEL	2,000	2,000	-
505-4000-4300-531280	GARBAGE PICK-UP	4,000	4,000	-
505-4000-4300-531600	SMALL EQUIPMENT	2,500	2,500	-
505-4000-4300-531710	UNIFORMS - EMPLOYEES	500	500	-
505-4000-4300-551000	INDIRECT COST ALLOCATIONS	19,002	19,002	-
WASTEWATER TREATMENT PLANT TOTAL		<u>394,935</u>	<u>419,413</u>	<u>24,478</u>
WATER				
505-4000-4400-511000	PERSONAL SERVICES-SALARI	58,112	61,018	2,906
505-4000-4400-511300	OVERTIME	4,000	4,000	-
505-4000-4400-512000	PERSONAL SERVICES-BENEFI	4,545	4,668	123
505-4000-4400-512100	GROUP INSURANCE	25,000	25,000	-
505-4000-4400-512110	LIFE INSURANCE	175	175	-
505-4000-4400-521220	LAB TESTING	4,300	4,300	-
505-4000-4400-522210	EQUIPMENT REPAIRS & MAINT	20,000	20,000	-
505-4000-4400-522230	BUILDING & GROUNDS MAINTE	600	600	-
505-4000-4400-523102	WORKERS COMP INSURANCE	1,500	1,500	-
505-4000-4400-523104	LIABILITY/PROPERTY/VEHICLE	2,250	2,250	-
505-4000-4400-523500	TRAVEL	2,000	2,000	-
505-4000-4400-523600	DUES & FEES	800	800	-
505-4000-4400-523700	EDUCATION & TRAINING	1,000	1,000	-
505-4000-4400-523850	CONTRACT LABOR	1,000	1,000	-
505-4000-4400-531130	OPERATING SUPPLIES	2,000	2,000	-
505-4000-4400-531230	ELECTRICITY	25,000	35,000	10,000
505-4000-4400-551000	INDIRECT COST ALLOCATIONS	5,381	5,381	-
WATER TOTAL		<u>157,663</u>	<u>170,692</u>	<u>13,029</u>
WATER & SEWER FUND TOTAL		<u>552,598</u>	<u>590,105</u>	<u>37,507</u>
NATURAL GAS (FUND 515)				
515-4000-4700-511000	PERSONAL SERVICES-SALARIES	9,613	10,094	481
515-4000-4700-511300	OVERTIME	325	325	-
515-4000-4700-512000	PERSONAL SERVICES-BENEFITS	735	772	37
515-4000-4700-512100	GROUP INSURANCE	2,500	2,500	-
515-4000-4700-512110	LIFE INSURANCE	30	30	-
515-4000-4700-521340	DCIP SVC MANAGEMENT CONT	24,000	24,000	-
515-4000-4700-521345	SRCS CONTRACT	12,000	12,000	-
515-4000-4700-522210	EQUIPMENT REPAIRS & MAINT	4,000	8,000	4,000
515-4000-4700-522230	BUILDING & GROUNDS MAINTE	500	500	-

DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
515-4000-4700-523102	WORKERS COMP INSURANCE	130	130	-
515-4000-4700-523104	LIABILITY/PROPERTY/VEHICLE	1,500	1,700	200
515-4000-4700-523500	TRAVEL	500	500	-
515-4000-4700-523600	DUES & FEES	5,000	5,000	-
515-4000-4700-523700	EDUCATION & TRAINING	500	500	-
515-4000-4700-531130	OPERATING SUPPLIES	1,000	1,000	-
515-4000-4700-531230	ELECTRICITY	1,000	1,000	-
515-4000-4700-531520	GAS	500,000	500,000	-
515-4000-4700-531523	SALES TAX	40,000	40,000	-
515-4000-4700-531600	SMALL EQUIPMENT	1,000	1,000	-
515-4000-4700-551000	INDIRECT COST ALLOCATIONS	28,960	28,960	-
NATURAL GAS TOTAL		<u>633,293</u>	<u>638,011</u>	<u>4,718</u>
 LANDFILL-27S (FUND 540)				
540-4000-4500-511000	PERSONAL SERVICES-SALARIES	268,826	282,267	13,441
540-4000-4500-511100	PS - SALARIES - OTHER	95,330	100,097	4,767
540-4000-4500-511300	OVERTIME	35,000	35,000	-
540-4000-4500-511310	OVERTIME - OTHER	15,000	15,000	-
540-4000-4500-512000	PERSONAL SERVICES - BENEFITS	20,565	21,593	1,028
540-4000-4500-512000	PS - BENEFITS - OTHER	7,300	7,657	357
540-4000-4500-512100	GROUP INSURANCE	99,000	107,754	8,754
540-4000-4500-512100	GROUP INS - OTHER	16,500	19,800	3,300
540-4000-4500-512110	LIFE INSURANCE	750	750	-
540-4000-4500-512110	LIFE INS - OTHER	230	230	-
540-4000-4500-512120	LONG TERM DISABILITY-COUNTY PAID	900	900	-
540-4000-4500-512400	RETIREMENT CONTRIBUTIONS	21,000	21,000	-
540-4000-4500-512410	RETIREMENT - OTHER	13,000	13,000	-
540-4000-4500-521200	PROFESSIONAL FEES	20,000	20,000	-
540-4000-4500-521220	LAB TESTING	2,000	2,000	-
540-4000-4500-521221	AUDITORS	5,000	5,000	-
540-4000-4500-521270	PHYSICIANS-EMPLOYEES	100	100	-
540-4000-4500-521295	ENGINEERING-27 S LANDFILL	42,000	45,000	3,000
540-4000-4500-521300	TECHNICAL	35,000	35,000	-
540-4000-4500-521315	REFOREST TIMBER/COMMISSI	12,000	15,000	3,000
540-4000-4500-521320	SOFTWARE SUPPORT	1,500	1,500	-
540-4000-4500-522210	EQUIPMENT REPAIRS & MAINT	150,000	150,000	-
540-4000-4500-522220	VEHICLE REPAIR & MAINTENA	15,000	15,000	-
540-4000-4500-522230	BUILDING & GROUNDS MAINTE	62,000	62,000	-
540-4000-4500-522320	RENTAL OF EQUIPMENT & VEHI	2,000	2,000	-
540-4000-4500-523025	CONTRACTED SERVICES	94,900	94,900	-
540-4000-4500-523102	WORKERS COMP INSURANCE	10,000	10,000	-
540-4000-4500-523104	LIABILITY/PROPERTY/VEHICLE	57,100	57,100	-
540-4000-4500-523210	TELEPHONE	3,600	3,900	300
540-4000-4500-523300	ADVERTISING	750	750	-
540-4000-4500-523500	TRAVEL	1,000	2,000	1,000
540-4000-4500-523600	DUES & FEES	7,100	7,100	-
540-4000-4500-523635	COLLECTIONS FEE	500	500	-
540-4000-4500-523700	EDUCATION & TRAINING	1,600	3,200	1,600
540-4000-4500-523950	TIRE PICK-UP	15,000	20,000	5,000

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
540-4000-4500-531130	OPERATING SUPPLIES	30,000	30,000	-
540-4000-4500-531140	ROCK	40,000	40,000	-
540-4000-4500-531230	ELECTRICITY-27 S LANDFILL	6,000	8,000	2,000
540-4000-4500-531250	OIL	20,000	20,000	-
540-4000-4500-531270	GASOLINE / DIESEL	275,000	275,000	-
540-4000-4500-531600	SMALL EQUIPMENT	4,000	2,000	(2,000)
540-4000-4500-531710	UNIFORMS - EMPLOYEES	1,000	1,000	-
540-4000-4500-542000	MACHINERY & EQUIPMENT	1,775,000	30,000	(1,745,000)
540-4000-4500-551000	INDIRECT COST ALLOCATIONS	85,000	85,000	-
540-4000-4500-572002	HAZARDOUS WASTE TRUST FU	95,000	95,000	-
540-4000-4500-581100	GEFA LOAN - PRINCIPAL	240,165	243,839	3,674
540-4000-4500-582200	GEFA LOAN - INTEREST	16,501	12,825	(3,676)
LANDFILL-27S TOTAL		<u>3,719,217</u>	<u>2,019,762</u>	<u>(1,699,455)</u>
LANDFILL-309S				
540-4000-4505-521294	ENGINEERING	60,000	60,000	-
540-4000-4505-521300	TECHNICAL	15,000	15,000	-
540-4000-4505-522230	BUILDINGS & GROUNDS MAINT	50,000	50,000	-
540-4000-4505-531229	ELECTRICITY	8,000	8,000	-
LANDFILL-309S TOTAL		<u>133,000</u>	<u>133,000</u>	<u>-</u>
LANDFILL TOTAL		<u>3,852,217</u>	<u>2,152,762</u>	<u>(1,699,455)</u>
OTHER FINANCING USES				
540-0000-0000-611000	TRANSFER OUT	-	350,238	350,238
OTHER FINANCING USES TOTAL		<u>-</u>	<u>350,238</u>	<u>350,238</u>
LANDFILL FUND TOTALS		<u>4,461,328</u>	<u>2,503,000</u>	<u>(1,349,217)</u>
ENTERPRISE FUNDS TOTAL		<u>8,313,546</u>	<u>7,117,207</u>	<u>(1,546,576)</u>
TOTAL ALL FUNDS EXCLUDING INTERNAL SERVICE FUNDS		<u>48,738,975</u>	<u>51,147,908</u>	<u>2,408,933</u>
INTERNAL SERVICE FUND (FUND 600)				
ISF ALLOCATED EXPENDITURES				
600-0000-1596-521320	SOFTWARE SUPPORT	3,500	-	(3,500)
600-0000-1596-521325	FUELING SYSTEM REPAIRS	6,500	6,500	-
600-0000-1596-523220	POSTAGE	10,000	10,000	-
600-0000-1596-531270	GASOLINE/DIESEL	700,000	700,000	-
ISF ALLOCATED EXPENDITURES TOTAL		<u>720,000</u>	<u>716,500</u>	<u>(3,500)</u>
ADMINISTRATION				
600-1000-1510-511000	PERSONAL SERVICES-SALARI	478,000	501,900	23,900
600-1000-1510-512000	PERSONAL SERVICES-BENEFI	36,567	38,395	1,828
600-1000-1510-512100	GROUP INSURANCE	99,000	99,000	-
600-1000-1510-512110	LIFE INSURANCE	900	900	-
600-1000-1510-512120	LONG TERM DISABILITY-COUN	1,150	1,150	-
600-1000-1510-512400	RETIREMENT CONTRIBUTIONS	36,000	36,000	-
600-1000-1510-521210	ATTORNEY FEES	100,000	100,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
600-1000-1510-521221	AUDITORS	80,000	80,000	-
600-1000-1510-521230	CONSULTANTS	65,000	65,000	-
600-1000-1510-521270	PHYSICIANS-EMPLOYEES	100	100	-
600-1000-1510-521320	SOFTWARE SUPPORT	30,000	30,000	-
600-1000-1510-521322	RADIO MAINTENANCE & SUPP	882	882	-
600-1000-1510-521325	WEBSITE	30,000	30,000	-
600-1000-1510-522220	VEHICLE REPAIR	1,500	1,500	-
600-1000-1510-522322	RENTAL OF POSTAGE/COPIER	6,000	6,000	-
600-1000-1510-523101	WORKERS COMP INSURANCE	840	840	-
600-1000-1510-523102	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
600-1000-1510-523104	PROP / VEHICLE / LIABILITY INS	9,500	9,500	-
600-1000-1510-523210	TELEPHONE	3,500	3,500	-
600-1000-1510-523220	POSTAGE	4,000	4,000	-
600-1000-1510-523230	INTERNET COSTS	4,500	4,500	-
600-1000-1510-523300	ADVERTISING	5,000	5,000	-
600-1000-1510-523500	TRAVEL	3,000	3,000	-
600-1000-1510-523600	DUES & FEES	30,000	30,000	-
600-1000-1510-523700	EDUCATION & TRAINING	2,500	2,500	-
600-1000-1510-531130	OPERATING SUPPLIES	15,000	15,000	-
600-1000-1510-531270	GASOLINE/DIESEL	3,000	3,000	-
600-1000-1510-572000	HR AGREEMENT	50,000	50,000	-
ADMINISTRATION TOTAL		<u>1,100,939</u>	<u>1,126,667</u>	<u>25,728</u>
COUNTYWIDE MAINTENANCE				
600-1000-1565-511000	PERSONAL SERVICES-SALARIES	231,525	243,101	11,576
600-1000-1565-511300	OVERTIME	20,000	20,000	-
600-1000-1565-512000	PERSONAL SERVICES-BENEFITS	17,712	18,597	886
600-1000-1565-512100	GROUP INSURANCE	82,500	82,500	-
600-1000-1565-512110	LIFE INSURANCE	575	575	-
600-1000-1565-512120	LONG TERM DISABILITY-COUNTY PAID	500	500	-
600-1000-1565-512400	RETIREMENT	12,000	15,000	3,000
600-1000-1565-521270	PHYSICIANS-EMPLOYEES	100	100	-
600-1000-1565-521322	RADIO MAINTENANCE & SUPP	3,000	3,000	-
600-1000-1565-522210	EQUIPMENT REPAIRS & MAINT	15,000	15,000	-
600-1000-1565-522220	VEHICLE REPAIRS & MAINTENA	8,000	8,000	-
600-1000-1565-523025	CONTRACTED SERVICES	175,000	175,000	-
600-1000-1565-523102	WORKERS COMP INS	6,000	6,000	-
600-1000-1565-523104	LIABILITY/PROPERTY/VEHICLE	13,000	13,000	-
600-1000-1565-523210	TELEPHONE	2,000	2,000	-
600-1000-1565-531130	OPERATING SUPPLIES	10,000	10,000	-
600-1000-1565-531270	GASOLINE/DIESEL	22,000	22,000	-
600-1000-1565-542000	MACHINERY & EQUIPMENT	20,000	20,000	-
COUNTYWIDE MAINTENANCE TOTAL		<u>638,912</u>	<u>654,373</u>	<u>15,462</u>
INTERNAL SERVICE FUNDS TOTAL		<u>2,459,851</u>	<u>2,497,541</u>	<u>37,690</u>

INTERNAL SERVICE FUND - INSURANCE (FUND 605)

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY 2026 BUDGET DETAILED - EXPENDITURES**

	<u>CURRENT FY25</u>	<u>PROPOSED FY26</u>	<u>DIFFERENCE FROM FY 25</u>
605-0000-0000-521274 PREVENTIVE HEALTH CARE	10,000	10,000	-
605-0000-0000-523600 DUES & FEES	15,000	15,000	-
605-0000-0000-531130 OPERATING SUPPLIES	20	20	-
605-0000-0000-552100 ADMINISTRATIVE FEES - MEDI	850,000	850,000	-
605-0000-0000-552110 ADMINISTRATIVE FEES - DENT	2,000	2,000	-
605-0000-0000-552200 CLAIMS - MEDICAL INSURANCE	1,704,000	1,704,000	-
605-0000-0000-552205 CLAIMS-PHARMACY/DRUGS	600,000	600,000	-
605-0000-0000-552210 CLAIMS - DENTAL INSURANCE	60,000	60,000	-
INTERNAL SERVICE FUND - INSURANCE TOTAL	<u>3,241,020</u>	<u>3,241,020</u>	-
INTERNAL SERVICE FUNDS TOTAL INCLUDING INSURANCE	<u>5,700,871</u>	<u>5,738,561</u>	<u>37,690</u>
 ALL FUNDS - GRAND TOTAL	 <u>54,439,845</u>	 <u>56,886,471</u>	 <u>2,446,626</u>