

# Decatur County, Georgia



## Budget Document

For The Budget Year Ending  
June 30, 2027

Budget Draft - May 19, 2026

**Decatur County, Georgia**  
**Budget Schedules**  
**For The Year Ending June 30, 2027**

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Decatur County, Georgia  
 Combining Schedule of Budgeted Revenues and Expenditures/Expenses  
 For the Year Ended June 30, 2027

	General Fund	Capital Projects Fund	Enterprise Funds	E-911 SR Fund	Other Special Revenue Funds	FY27 Total
<b>REVENUES</b>						
Property taxes	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000
Fire Service Taxes	900,000	-	-	-	-	900,000
Sales Taxes	2,700,000	9,809,525	-	-	-	12,509,525
Forest Land/LIPT	1,300,000	-	-	-	-	1,300,000
Misc Taxes	2,679,235	-	-	-	-	2,679,235
Fees and fines	149,500	-	-	-	112,000	261,500
Intergovernmental	-	-	1,698,429	100,000	4,813,615	6,612,044
Charges for services	100,000	-	5,162,082	450,000	75,000	5,787,082
Investment earnings	750,000	170,000	-	-	21,150	1,041,150
Miscellaneous	1,249,207	-	226,859	-	246,000	1,722,066
<b>TOTAL REVENUES</b>	<b>18,827,942</b>	<b>9,979,525</b>	<b>7,087,370</b>	<b>550,000</b>	<b>5,267,765</b>	<b>41,812,602</b>
<b>EXPENDITURES</b>						
General Government	2,504,274	100,000	-	-	-	2,604,274
Judicial	2,383,373	-	-	-	-	2,383,373
Public Safety	14,389,891	2,058,492	-	-	-	16,448,383
Public Works	4,879,959	4,938,965	-	-	-	10,818,924
Health and Welfare	184,000	-	-	-	-	184,000
Parks and Recreation	12,000	-	-	-	-	12,000
Housing and Development	1,381,172	-	-	-	-	1,381,172
Water & Sewer	-	197,012	-	-	-	197,012
Intergovernmental	-	-	-	-	2,102,111	2,102,111
LIMIG Projects	-	4,422,050	-	-	-	4,422,050
EF/SRF/ ISF Fund Expenditures	-	-	10,822,428	2,180,712	1,141,448	14,144,588
<b>Total Expenditures - All Departments</b>	<b>25,734,669</b>	<b>11,716,519</b>	<b>10,822,428</b>	<b>2,180,712</b>	<b>3,243,559</b>	<b>54,697,887</b>
Net Excess before Other Financing Sources (Uses)	(6,906,728)	(1,736,994)	(3,735,058)	(1,630,712)	2,024,206	(12,885,286)
<b>OTHER FINANCING SOURCES (USES)</b>						
Grant Revenues	-	1,006,515	-	-	8,000	1,014,515
Transfer Out - Debt Svc	-	(169,521)	-	-	-	(169,521)
Transfers - Out	(1,630,712)	-	-	-	(2,407,889)	(4,938,601)
<b>Total Other Financing Sources (uses)</b>	<b>(1,630,712)</b>	<b>836,994</b>	<b>-</b>	<b>-</b>	<b>(2,399,889)</b>	<b>(4,093,607)</b>
<b>SPECIAL ITEMS</b>						
Proceeds from sale of Timber	-	-	-	-	-	-
Proceeds from sale of capital assets	10,000	-	3,000	-	-	13,000
<b>Total Special Items</b>	<b>10,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>13,000</b>
<b>Net Excess (deficit) before prior year resources</b>	<b>(8,527,439)</b>	<b>(900,000)</b>	<b>(3,732,058)</b>	<b>(1,630,712)</b>	<b>(375,683)</b>	<b>(15,165,892)</b>
<b>Prior Year Resources</b>	<b>8,527,439</b>	<b>900,000</b>	<b>3,732,058</b>	<b>1,630,712</b>	<b>375,683</b>	<b>15,165,892</b>
<b>Net Excess (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Decatur County, Georgia**  
**General Fund Budget Schedule**  
**For the Year Ended June 30, 2027**

	FY27
<b>REVENUES</b>	
Property taxes	\$ 9,000,000
Fire Service taxes	900,000
Sales taxes	2,700,000
Forest Land Protection tax/LIPT	1,300,000
Miscellaneous taxes	2,679,235
Fees and fines	149,500
Charges for services	100,000
Investment earnings	750,000
Miscellaneous	1,249,207
	<hr/>
<b>TOTAL REVENUES</b>	<b>18,827,942</b>
	<hr/>
<b>EXPENDITURES</b>	
<b>General Government</b>	
Legislative	269,347
Elections	481,750
Tax Commissioner	721,840
Tax Assessor	808,604
Gen Govt Bldgs & Grounds	222,733
General Government	2,504,274
	<hr/>
<b>Judicial</b>	
Superior Court	186,281
Clerk of Courts	936,933
District Attorney	83,130
State Court	179,057
Magistrate Court	416,358
Probate Court	301,187
Juvenile Court	60,450
Public Defender	219,977
Judicial	2,383,373
	<hr/>
<b>Public Safety</b>	
Public Safety	712,813
Sheriff	5,241,806
Jail	4,427,154
Fire	2,941,138
EMS	957,599
Coroner/Medical Examiner	76,605
Emergency Management	32,776
Public Safety	14,389,891
	<hr/>
<b>Public Works</b>	
Highways and Streets	4,849,959
KAB	30,000
Public Works	4,879,959
	<hr/>
<b>Health and Welfare</b>	

Health	174,000
Welfare	10,000
Health and Welfare	<u>184,000</u>
<b>Parks and Recreation</b>	
Recreation	12,000
Parks and Recreation	<u>12,000</u>
<b>Housing and Development</b>	
Conservation	243,698
Industrial Park	326,487
Airport	810,987
Housing and Development	<u>1,381,172</u>
<b>Total Expenditures - All Departments</b>	<u>25,734,669</u>
Net Excess before Operating Transfers	<u>(6,906,727)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfer in - Prior Year Resopurces	1,630,712
Transfers (Out)- E911	(1,630,712)
Total Other Financing Sources (uses)	<u>-</u>
<b>SPECIAL ITEMS</b>	
Proceeds from sale of capital assets	<u>10,000</u>
Total Special Items	<u>10,000</u>
<b>Net In-flows Less Out-flows</b>	<u>\$ -</u>

Decatur County, Georgia  
 Combining Schedule of Budgeted Revenues and Expenses - Special Revenue Funds  
 For the Year Ended June 30, 2027

	Jail Building Fund	Planning Dept	Law Library	Inmate Accounts	Confiscated Asset Acct	E-911	E-911 Radio System	Victim Assist Fund	FLOST FUND	Mandatory Drug Fund	Multiple Grant Fund	FY27 Total Special Revenue Funds
<b>REVENUES</b>												
Charges For Services	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000
Grant Revenues	-	-	-	-	-	-	-	-	-	-	8,000	8,000
Intergovernmental Revenues	-	-	-	-	-	100,000	313,615	-	4,500,000	-	-	4,913,615
Fines & Fees	60,000	-	-	-	-	-	-	32,000	-	20,000	-	112,000
Interest	-	-	-	11,000	-	-	-	-	10,000	150	-	21,150
Miscellaneous	-	-	16,000	230,000	-	-	-	-	-	-	-	246,000
<b>TOTAL REVENUES</b>	60,000	75,000	16,000	241,000	-	550,000	313,615	32,000	4,510,000	20,150	8,000	5,825,765
<b>EXPENDITURES</b>												
Special Revenue Expenditures	60,000	356,000	16,000	327,183	8,500	2,180,712	313,615	32,000	2,102,111	20,150	8,000	5,424,271
<b>Total Expenditures - All Depts</b>	60,000	356,000	16,000	327,183	8,500	2,180,712	313,615	32,000	2,102,111	20,150	8,000	5,424,271
Net Excess before (Deficit) Other Financing Sources	-	(281,000)	-	(86,183)	(8,500)	(1,630,712)	-	-	2,407,889	-	-	401,494
<b>OTHER FINANCING SOURCES (USES)</b>												
Transfers (Out)	-	-	-	-	-	-	-	-	(2,407,889)	-	-	(2,407,889)
<b>Total Other Financing Sources (uses)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Prior Year Resources</b>	-	281,000	-	86,183	8,500	1,630,712	-	-	-	-	-	2,006,395
<b>Net Excess (deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia  
 Combining Schedule of Budgeted Revenues and Expenses - Capital Projects Funds  
 For the Year Ended June 30, 2027

	T-SPILOST	T-SPILOST II	SPLOST VII	LMIG	FY27 Total Capital Projects Funds
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 4,500,000	\$ 5,309,525	\$ -	\$ 9,809,525
Interest	100,000	50,000	10,000	10,000	170,000
<b>TOTAL REVENUES</b>	100,000	4,550,000	5,319,525	10,000	9,979,525
<b>EXPENDITURES</b>					
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	1,016,515	4,938,965
Water & Sewer Expenditures	-	-	197,012	-	197,012
Intergovernmental Expenditures	-	1,727,550	2,694,500	-	4,422,050
<b>Total Expenditures - All Departments</b>	1,000,000	4,550,000	5,150,004	1,016,515	11,716,519
<b>Net Excess before (Deficit) Other Financing Sources</b>	(900,000)	-	169,521	(1,006,515)	(1,736,994)
<b>OTHER FINANCING SOURCES (USES)</b>					
Grant Revenues	-	-	-	1,006,515	1,006,515
Transfers Out - Debt Service	-	-	(169,521)	-	(169,521)
<b>Total Other Financing Sources (uses)</b>	-	-	(169,521)	1,006,515	836,994
<b>Prior Year Resources</b>	900,000	-	-	-	900,000
<b>Net Excess (deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia  
 Combining Schedule of Budgeted Revenues and Expenses - Business-type Funds  
 For the Year Ended June 30, 2027

	DCCI Fund	Water and Sewer Fund	Natural Gas Fund	Landfill Fund	FY27 Total Enterprise Funds
<b>REVENUES</b>					
Intergovernmental	\$ 1,698,429	\$ -	\$ -	\$ -	1,698,429
Charges for services	1,615,251	208,250	638,581	2,700,000	5,162,082
Miscellaneous	226,859	-	-	-	226,859
<b>TOTAL REVENUES</b>	<b>3,540,539</b>	<b>208,250</b>	<b>638,581</b>	<b>2,700,000</b>	<b>7,087,370</b>
<b>EXPENDITURES</b>					
Enterprise Fund Expenditures	3,540,539	616,285	638,581	6,027,023	10,822,428
<b>Total Expenditures - All Departments</b>	<b>3,540,539</b>	<b>616,285</b>	<b>638,581</b>	<b>6,027,023</b>	<b>10,822,428</b>
Net Excess before (Deficit) Other Financing Sources	-	(408,035)	-	(3,327,023)	(3,735,058)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out - LF	-	-	-	-	-
Prior Year Resources	-	408,035	-	3,324,023	3,732,058
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>408,035</b>	<b>-</b>	<b>3,324,023</b>	<b>3,732,058</b>
<b>SPECIAL ITEMS</b>					
Proceeds from sale of capital assets	-	-	-	3,000	3,000
<b>Total Special Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>Net Excess (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Decatur County, Georgia**  
**Jail Fund**  
**For the Year Ended June 30, 2027**

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**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, 2027**

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**Revenues**

Permit Fees \$ 75,000

Total Revenues 75,000

**Expenditures**

Operating Expenditures 356,000

Total Expenditures \$ 356,000

Excess (Deficiency) of  
Revenues Over Expenditures (281,000)

**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources 281,000

Total Other Financing Sources

Net Excess (deficit) \$ -

**Decatur County, Georgia**  
**Law Library Special Revenue Fund**  
**For the Year Ended June 30, 2027**

Period: 6/30/2027 - 6/30/2027  
Budget: 16,000.00 - 16,000.00  
Actual: 16,000.00 - 16,000.00

**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>
Net Excess (deficit)	<u><u>\$ -</u></u>

**Decatur County, Georgia**  
**Decatur County Prison - Inmate Education Incentive**  
**For the Year Ended June 30, 2027**

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**Revenues**

Interest Income \$ 150

Total Revenues 150

**Expenditures**

Operating Expenditures 12,580

Total Expenditures \$ 12,580

Excess (Deficiency) of  
Revenues Over Expenditures (12,430)

**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources 12,403

Total Other Financing Sources

Net Excess (deficit) \$ -

**Decatur County, Georgia**  
**Decatur County Prison - Inmate Account**  
**For the Year Ended June 30, 2027**

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**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>
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**Decatur County, Georgia**  
**Decatur County Jail - Inmate Account**  
**For the Year Ended June 30, 2027**

Decatur County, Georgia  
Financial Reporting System  
For the Year Ended June 30, 2027

**Revenues**

Commissary Revenues	43,000
Phone Revenues	10,000
Interest	100
	<hr/>
Total Revenues	<u>\$ 53,100</u>

**Expenditures**

Operating Expenditures	53,100
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Total Expenditures	<u>\$ 53,100</u>

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

Operating Transfers In - G/F Prior Year Resources	<hr/> -
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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, 2027**

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**Revenues**

Local Government Units (Grady County)	\$	100,000
E-911 Charges		<u>450,000</u>
Total Revenues		<u>550,000</u>

**Expenditures**

Personal services		1,468,075
Services and supplies		621,896
Allocated administration cost		<u>90,741</u>
Total Expenditures		<u>2,180,712</u>

Excess (Deficiency) of Revenues Over Expenditures		<u>(1,630,712)</u>
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**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources		<u>1,630,712</u>
Total Other Financing Sources		<u>1,630,712</u>

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, 2027**

Accounting Period: 6/30/2027  
E-911 System Fund  
For the Year Ended June 30, 2027

**Revenues**

Radio System Fund Revenues \$ 313,615

Total Revenues 313,615

**Expenditures**

**Operating Expenditures**

Personal services 12,920

Services and supplies 285,695

Allocated administration cost 15,000

Total Expenditures 313,615

**Net Income before Transfers** -

**Other Financing Sources**

Prior Year Resources - Transfer In -

**Total Other Financing Sources** -

Excess (Deficiency) of Revenues Over Expenditures -

Net Excess (deficit) \$ -

**Decatur County, Georgia**  
**Victim's Assistance Special Revenue Fund**  
**For the Year Ended June 30, 2027**

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FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2027  
AS PREPARED BY THE COUNTY CLERK

**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**  
**Floating Local Option Sales Tax**  
**For the Year Ended June 30, 2027**

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**REVENUES**

FLOST Proceeds	\$	4,500,000
Interest		<u>10,000</u>

<b>TOTAL REVENUES</b>		<u>4,510,000</u>
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**EXPENDITURES**

Payments to Other Municipalities		<u>2,102,111</u>
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Total Operating Expenses		<u>2,102,111</u>
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Operating Income(Loss)		<u>2,407,889</u>
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Transfers		
Transfer Out		<u>(2,407,889)</u>

Net Transfers In(Out)		<u>(2,407,889)</u>
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<b>Net Excess(Deficit)</b>	<b>\$</b>	<u><u>-</u></u>
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**Decatur County, Georgia  
Mandatory Drug Fund  
For the Year Ended June 30, 2027**

Department of Public Safety  
Mandatory Drug Fund  
Mandatory Drug Fund

**Revenues**

Fines & Forfeitures

\$ 20,000

Interest

150

**Total Revenues**

20,150

**Expenditures**

Drug Accountability Court

20,150

**Total Expenditures**

20,150

Excess (Deficiency) of  
Revenues Over Expenditures

-

**Other Financing Sources**

Operating Transfers Out

-

**Total Other Financing Sources**

-

Net Excess (deficit)

\$ -

**Decatur County, Georgia**  
**SPLOST VII**  
**For the Year Ended June 30, 2027**

Decatur County, Georgia  
 Board of Commissioners  
 100 Broad Street, Decatur, GA 30030

**REVENUES**

SPLOST VII Proceeds	\$ 5,309,525
Interest	<u>10,000</u>

<b>TOTAL REVENUES</b>	<b><u>5,319,525</u></b>
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**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

<b>Total Operating Expenses</b>	<b><u>5,150,004</u></b>
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Operating Income(Loss)	<u>169,521</u>
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**Transfers**

Transfer Out - SPLOST Debt Service	(169,521)
Transfer Out - General Fund	<u>-</u>

<b>Net Transfers In(Out)</b>	<b><u>(169,521)</u></b>
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<b>Net Excess(Deficit)</b>	<b><u><u>\$ -</u></u></b>
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Decatur County, Georgia  
**T-SPLOST**  
**For the Year Ended June 30, 2027**

Approved by the Board of Commissioners  
 on 06/27/2027  
 Mayor

**REVENUES**

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

<b>TOTAL REVENUES</b>		<u>100,000</u>
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**EXPENDITURES**

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

Total Operating Expenses		<u>1,000,000</u>
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Operating Income(Loss)		<u>(900,000)</u>
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Transfers		
Transfer In - Prior Yr Resources		<u>900,000</u>

Net Transfers In(Out)		<u>900,000</u>
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<b>Net Excess(Deficit)</b>	\$	<u><u>-</u></u>
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**Decatur County, Georgia**  
**T-SPLOST II**  
**For the Year Ended June 30, 2027**

Decatur County, Georgia  
 T-SPLOST II  
 For the Year Ended June 30, 2027

**REVENUES**

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

<b>TOTAL REVENUES</b>	<u><u>4,550,000</u></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>
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Net Transfers In(Out)	<u>-</u>
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<b>Net Excess(Deficit)</b>	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**LMIG Capital Projects**  
**For the Year Ended June 30, 2027**

Financial Statement  
 Budget  
 For the Year Ended June 30, 2027

**REVENUES**

LMIG Interest	\$ 10,000
<b>TOTAL REVENUES</b>	<u>10,000</u>

Operating Income(Loss) 10,000

**Nonoperating Revenues(Expenses)**

LMIG Grant Revenues	1,006,515
Grant Expenses	<u>(1,016,515)</u>

**Total Nonoperating Revenues(Expenses)** (10,000)

**Other Financing Sources**

Transfer In - Prior Year Resources - LMIG

**Total Other Financing Sources**                     

**Net Excess(Deficit)** \$ -

**Decatur County, Georgia**  
**Prison Fund**  
**For the Year Ended June 30, 2027**

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**Revenues**

Inmate Subsidy	\$	1,698,429
Revenues-COB/BOE/Other		231,805
Inmate Labor Revenues		1,383,446
Inmate Clothing/Travel Reimbursement		3,500
Telephone/Misc Revenues		<u>223,359</u>
Total Revenues		<u>3,540,539</u>

**Expenditures**

**Operating Expenses**

Personal services		2,274,540
Services and supplies		1,105,999
Allocated administration cost		<u>160,000</u>
Total Operating Expense		<u>3,540,539</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, 2027**

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<b>Operating Revenues</b>	
Charges for services	<u>\$ 208,250</u>
<b>Total Operating Revenue</b>	<u>208,250</u>
<b>Operating Expenses</b>	
Personal services	196,902
Services and supplies	395,000
Allocated administration cost	<u>24,383</u>
<b>Total Operating Expense</b>	<u>616,285</u>
<b>Operating Income (Loss)</b>	<u>(408,035)</u>
<b>Nonoperating Revenues (Expenses)</b>	
Principal	-
Interest expense	<u>-</u>
<b>Total Nonoperating Revenues (Expenses)</b>	<u>-</u>
<b>Net Income before Transfers</b>	<u>-</u>
<b>Other Financing Sources</b>	
Transfer In - Prior Year Resources	<u>408,035</u>
<b>Total Other Financing Sources</b>	<u>408,035</u>
<b>Net transfers in (out)</b>	<u>\$ -</u>

**Decatur County, Georgia**  
**Natural Gas Fund**  
**For the Year Ended June 30, 2027**

Financial Statements  
Natural Gas Fund  
For the Year Ended June 30, 2027

<b>Operating Revenues</b>	
Charges for services	<u>\$ 638,581</u>
<b>Total Operating Revenue</b>	<u>638,581</u>
<b>Operating Expenses</b>	
Personal services	14,291
Services and supplies	595,330
Allocated administration cost	<u>28,960</u>
<b>Total Operating Expense</b>	<u>638,581</u>
<b>Net Excess (Deficit)</b>	<u><u>\$ -</u></u>

**Decatur County, Georgia**  
**Landfill Fund**  
**For the Year Ended June 30, 2027**

Decatur County, Georgia  
Department of Public Works  
Financial Services Division

<b>Operating Revenues</b>	
Charges for services	<u>\$ 2,700,000</u>
<b>Total Operating Revenue</b>	<u>2,700,000</u>
<b>Operating Expenses</b>	
Personal services	678,809
Services and supplies	1,179,650
Allocated administration cost	<u>85,000</u>
<b>Total Operating Expense</b>	<u>1,943,459</u>
<b>Operating Income (Loss)</b>	<u>756,541</u>
<b>Nonoperating Revenues (Expenses)</b>	
Sale of Assets	3,000
Capital Outlay & Cell Development	(3,826,900)
Principal	(247,572)
Interest	<u>(9,092)</u>
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(4,080,564)</u>
<b>Other Financing Sources</b>	
Operating Transfers In	<u>3,324,023</u>
<b>Total Other Financing Sources</b>	<u>3,324,023</u>
<b>Net Excess (Deficit)</b>	<u>\$ -</u>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - REVENUES**

		<b>CURRENT FY 26</b>	<b>PROPOSED FY 27</b>	<b>DIFFERENCE FROM FY 26</b>
<b>GENERAL FUND - 100</b>				
100-0000-0000-311100	REAL PROPERTY CURRENT YE	8,850,000	9,000,000	150,000
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	800,000	900,000	100,000
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	2,500,000	2,700,000	200,000
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	1,000,000	1,200,000	200,000
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 2027 BUDGET DETAILED - REVENUES**

	<b>CURRENT FY 26</b>	<b>PROPOSED FY 27</b>	<b>DIFFERENCE FROM FY 26</b>
100-0000-0000-361000 INTEREST REVENUES	750,000	750,000	-
100-0000-0000-381000 RENTS & ROYALTIES	150,000	150,000	-
100-0000-0000-381115 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	-
<b>GENERAL FUND TOTALS BEFORE TRANSFERS</b>	<b>18,187,942</b>	<b>18,837,942</b>	<b>650,000</b>
<b>OTHER FINANCING SOURCES</b>			
100-0000-0000-391201 TRANSFER IN - PRIOR YEAR RESOURCES	6,906,580	8,527,438	1,620,858
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>6,906,580</b>	<b>8,527,438</b>	<b>1,620,858</b>
<b>GENERAL FUND TOTAL</b>	<b>25,094,522</b>	<b>27,365,380</b>	<b>2,270,858</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>JAIL FUND - 201</b>			
201-0000-0000-351400 JAIL FEE REVENUES	60,000	60,000	-
<b>JAIL FUND TOTAL</b>	<b>60,000</b>	<b>60,000</b>	-
<b>PLANNING DEPARTMENT - 203</b>			
203-0000-0000-322200 PERMIT FEES REVENUES	75,000	75,000	-
<b>PLANNING DEPARTMENT TOAL BEFOTR TRANSFERS</b>	<b>75,000</b>	<b>75,000</b>	-
<b>OTHER FINANCING SOURCES</b>			
203-0000-0000-322200 TRANSFER IN - PRIOR YEAR RESOURCES	273,000	281,000	8,000
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>273,000</b>	<b>281,000</b>	<b>8,000</b>
<b>PLANNING DEPARTMENT TOTAL</b>	<b>348,000</b>	<b>356,000</b>	<b>8,000</b>
<b>LAW LIBRARY FUND - 205</b>			
205-0000-0000-391200 TRANSFER IN	16,000	16,000	-
<b>LAW LIBRARY FUND TOTAL</b>	<b>16,000</b>	<b>16,000</b>	-
<b>CONFISCATED ASSETS FUND - 210</b>			
210-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	8,500	8,500	-
<b>CONFISCATED ASSETS FUND TOTAL</b>	<b>8,500</b>	<b>8,500</b>	-
<b>DCCI INMATE COMMISSARY FUND - 211</b>			
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	-
<b>DCCI INMATE COMMISSARY FUND TOTAL BEFORE TRANSFER</b>	<b>241,000</b>	<b>241,000</b>	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 26</u>	<u>PROPOSED FY 27</u>	<u>DIFFERENCE FROM FY 26</u>
<b>OTHER FINANCING SOURCES</b>			
211-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	86,183	86,183	-
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>86,183</b>	<b>86,183</b>	<b>-</b>
<b>DCCI INMATE COMMISSARY FUND TOTAL</b>	<b>327,183</b>	<b>327,183</b>	<b>-</b>
<b>JAIL NMATE COMMISSARY FUND - 212</b>			
212-0000-0000-382000 INTEREST	10,000	100	(9,900)
212-0000-0000-382000 COMMISSARY COMMISSIONS	43,000	43,000	-
212-0000-0000-382100 DEBT TIME PHONE REVENUES	90,000	10,000	(80,000)
<b>JAIL NMATE COMMISSARY FUND TOTAL</b>	<b>143,000</b>	<b>53,100</b>	<b>(89,900)</b>
<b>E911 TELEPHONE FUND - 215</b>			
215-0000-0000-337000 LOCAL GOVT SHARED REVENU	904,930	100,000	(804,930)
215-0000-0000-342510 E911 SURCHARGES - PREPAID CELLULAR	100,000	100,000	-
215-0000-0000-342515 E911 SURCHARGES - RESIDENTIAL/WIRELESS	350,000	350,000	-
<b>E911 TELEPHONE FUND TOTAL BEFORE TRANSFERS</b>	<b>1,354,930</b>	<b>550,000</b>	<b>(804,930)</b>
<b>OTHER FINANCING SOURCES</b>			
215-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	667,195	1,630,712	963,517
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>667,195</b>	<b>1,630,712</b>	<b>963,517</b>
<b>E911 TELEPHONE FUND TOTAL</b>	<b>2,022,125</b>	<b>2,180,712</b>	<b>158,587</b>
<b>E911 RADIO SYSTEM FUND - 220</b>			
220-0000-0000-337000 LOCAL GOVT SHARED REVENU	313,615	313,615	-
<b>E911 RADIO SYSTEM FUND TOTAL</b>	<b>313,615</b>	<b>313,615</b>	<b>-</b>
<b>VICTIM ASSISTANCE FUND - 222</b>			
222-0000-0000-337000 LOCAL GOVT SHARED REVENUES	32,000	32,000	-
<b>VICTIM ASSISTANCE FUND TOTAL</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>
<b>INMATE INCENTIVE FUND - 223</b>			
223-0000--0000-361000 INTEREST	150	150	-
223-0000--0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	18,502	12,430	(6,072)
<b>INMATE INCENTIVE FUND TOTAL</b>	<b>18,652</b>	<b>12,580</b>	<b>(6,072)</b>
<b>FLOST REVENUES FUND - 225</b>			
225-0000-0000-351170 FLOST REVENUES	-	4,500,000	4,500,000
225-0000-0000-361000 INTEREST REVENUES	-	10,000	10,000
<b>FLOST TOTAL</b>	<b>-</b>	<b>4,510,000</b>	<b>4,510,000</b>
<b>MANDATORY DRUG ABUSE FUND - 228</b>			
228-0000-0000-351170 MAND DRUG FUND REVENUES	20,000	20,000	-
228-0000-0000-361000 INTEREST REVENUES	150	150	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 26</u>	<u>PROPOSED FY 27</u>	<u>DIFFERENCE FROM FY 26</u>
<b>MANDATORY DRUG ABUSE FUND TOTAL</b>	<b>20,150</b>	<b>20,150</b>	<b>-</b>
<b>MISC GRANT FUND -- 250</b>			
250-0000-0000-333100 ACCG SAFETY GRANT REVENU	6,000	6,000	-
250-0000-0000-371202 GOLDEN TRIANGLE GRANT REVENUES	2,000	2,000	-
<b>MISC GRANT FUND TOTAL BEFORE OTHER FINANCING SOURCES</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>			
250-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	15,000	-	(15,000)
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>15,000</b>	<b>-</b>	<b>(15,000)</b>
<b>MISC GRANT FUND TOTAL AFTER OTHER FINANCING SOURCES</b>	<b>23,000</b>	<b>8,000</b>	<b>(15,000)</b>
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>3,332,226</b>	<b>7,897,841</b>	<b>4,565,615</b>
<b>CAPITAL PROJECTS FUND</b>			
<b>SPLOST VII FUND - 325</b>			
325-0000-0000-313200 SPECIAL PURPOSE SALES TAX	5,309,525	5,309,525	-
325-0000-0000-361000 INTEREST REVENUES	10,000	10,000	-
<b>SPLOST VII FUND TOTAL</b>	<b>5,319,525</b>	<b>5,319,525</b>	<b>-</b>
<b>TSPLOST FUND - 335</b>			
335-0000-0000-361000 INTEREST REVENUES	100,000	100,000	-
<b>TSPLOST FUND TOTAL BEFORE TRANSFERS</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>OTHER FINANCING USES</b>			
335-0000-0000-391200 TRANSFER IN - PRIOR YR RESOURCES	900,000	900,000	-
<b>OTHER FINANCING USES TOTAL</b>	<b>900,000</b>	<b>900,000</b>	<b>-</b>
<b>TSPLOST FUND TOTAL</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
<b>TSPLOST II FUND - 336</b>			
336-0000-0000-313500 TRANSPORTATION SPLOST RE	4,500,000	4,500,000	-
336-0000-0000-361000 INTEREST REVENUES	50,000	50,000	-
<b>TSPLOST FUND TOTAL</b>	<b>4,550,000</b>	<b>4,550,000</b>	<b>-</b>
<b>CDBG - KELLY'S CROSSING (FUND 344)</b>			
344-0000-0000-334000 GRANT REVENUES	982,403	982,403	-
<b>CDBG - KELLY'S CROSSING -TOTAL</b>	<b>982,403</b>	<b>982,403</b>	<b>-</b>
<b>LMIG - 345</b>			
345-0000-0000-334335 LMIG PROCEEDS	1,068,867	1,006,515	(62,352)
345-0000-0000-361000 INTEREST REVENUES	10,000	10,000	-
<b>SPLOST VI FUND TOTAL BEFORE TRANSFERS</b>	<b>1,078,867</b>	<b>1,016,515</b>	<b>(62,352)</b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - REVENUES**

	<b>CURRENT FY 26</b>	<b>PROPOSED FY 27</b>	<b>DIFFERENCE FROM FY 26</b>
<b>LMIG TOTAL</b>	<b>1,078,867</b>	<b>1,016,515</b>	<b>(62,352)</b>
<b>CDBG - DR BREEDLOVE ROAD (FUND 349)</b>			
349-0000-0000-334000 GRANT REVENUES	1,669,586	1,669,586	-
<b>CDBG - DR BREEDLOVE RD -TOTAL</b>	<b>1,669,586</b>	<b>1,669,586</b>	-
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>14,600,381</b>	<b>14,538,029</b>	<b>(62,352)</b>
<b>DEBT SERVICE</b>			
<b>REVENUE BOND FUND - 420</b>			
420-0000-0000-311195 SPECIAL TAX - REVENUE BOND REVENUE	834,050	834,050	-
<b>REVENUE BOND FUND TOTAL</b>	<b>834,050</b>	<b>834,050</b>	-
<b>SILVER LAKE - 430</b>			
430-0000-0000-391201 TRANSFER IN - SPLOST VII	169,521	169,521	-
<b>SILVER LAKE TOTAL</b>	<b>169,521</b>	<b>169,521</b>	-
<b>DEBT SERVICE FUND TOTAL</b>	<b>1,003,571</b>	<b>1,003,571</b>	-
<b>ENTERPRISE FUNDS</b>			
<b>DCCI - 502</b>			
502-0000-0000-342340 DCCI - STATE OF GEORGIA	1,698,429	1,698,429	-
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	23,725	(83,470)
502-0000-0000-342945 CITY OF BDGE GUARD REVEN	23,400	158,080	134,680
502-0000-0000-342950 INMATE LABOR - OTHER CITIES	50,000	50,000	-
502-0000-0000-342955 CO INMATE LABOR/HOUSING R	1,280,208	1,383,446	103,238
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	-
<b>DCCI TOTAL</b>	<b>3,386,091</b>	<b>3,540,539</b>	<b>154,448</b>
<b>WATER &amp; SEWER FUNDS - 505</b>			
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	130,000	10,000
505-0000-0000-344425 METER MAINTENANCE REVEN	7,500	7,500	-
<b>WATER &amp; SEWER FUND TOTAL BEFORE TRANSFERS</b>	<b>198,250</b>	<b>208,250</b>	<b>10,000</b>
<b>OTHER FINANCING USES</b>			
505-0000-0000-391201 TRANSFER IN- PRIOR YEAR RE	391,855	408,035	16,180
<b>OTHER FINANCING USES TOTAL</b>	<b>391,855</b>	<b>408,035</b>	<b>16,180</b>
<b>WATER &amp; SEWER FUND TOTAL</b>	<b>590,105</b>	<b>616,285</b>	<b>26,180</b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - REVENUES**

	<b>CURRENT FY 26</b>	<b>PROPOSED FY 27</b>	<b>DIFFERENCE FROM FY 26</b>
<b>NATURAL GAS FUND - 515</b>			
515-0000-0000-344190 LATE FEES & PENALTIES-A/R	500	500	-
515-0000-0000-344400 GAS CHARGES	584,011	584,581	570
515-0000-0000-344423 SALES TAX REVENUES	40,000	40,000	-
515-0000-0000-344425 METER MAINTENANCE REVEN	13,500	13,500	-
<b>NATURAL GAS FUND TOTAL</b>	<b><u>638,011</u></b>	<b><u>638,581</u></b>	<b><u>570</u></b>
<b>LANDFILL FUND - 540</b>			
540-0000-0000-344150 LANDFILL USE FEES	2,500,000	2,700,000	200,000
540-0000-0000-392002 SALE OF ASSETS	3,000	3,000	-
<b>LANDFILL TOTAL BEFORE TRANSFERS</b>	<b><u>2,503,000</u></b>	<b><u>2,703,000</u></b>	<b><u>200,000</u></b>
<b>OTHER FINANCING USES</b>			
540-0000-0000-391201 TRANSFER IN- PRIOR YEAR RE	-	3,324,023	3,324,023
<b>LANDFILL FUND TOTAL</b>	<b><u>2,503,000</u></b>	<b><u>6,027,023</u></b>	<b><u>3,524,023</u></b>
<b>ENTERPRISE FUND TOTAL</b>	<b><u>7,117,208</u></b>	<b><u>10,822,429</u></b>	<b><u>3,705,221</u></b>
<b>TOTAL BEFORE ISF</b>	<b><u>51,147,908</u></b>	<b><u>61,627,250</u></b>	<b><u>10,479,342</u></b>
<b>INTERNAL SERVICE FUND - 600</b>			
600-0000-0000-341750 INTERNAL SERVICE FUND CHA	1,781,041	1,911,017	129,976
600-0000-0000-341775 SOFTWARE SUPPORT/FUELIN	6,500	6,500	-
600-0000-0000-341780 POSTAGE INCOME	10,000	10,000	-
600-0000-0000-341782 VEHICLE FUEL INCOME	700,000	700,000	-
<b>INTERNAL SERVICE FUND TOTAL</b>	<b><u>2,497,541</u></b>	<b><u>2,627,517</u></b>	<b><u>129,976</u></b>
<b>INTERNAL SERVICE FUND - INSURANCE - 605</b>			
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	453,070	252,000
<b>INTERNAL SERVICE FUND - INSURANCE TOTAL</b>	<b><u>3,241,020</u></b>	<b><u>3,493,020</u></b>	<b><u>252,000</u></b>
<b>INTERNAL SERVICE FUND TOTAL</b>	<b><u>5,738,561</u></b>	<b><u>6,120,537</u></b>	<b><u>381,976</u></b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b><u>56,886,471</u></b>	<b><u>67,747,789</u></b>	<b><u>10,861,318</u></b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT</u> <u>FY26</u>	<u>PROPOSED</u> <u>FY27</u>	<u>DIFFERENCE</u> <u>FROM FY 26</u>
<b>GENERAL FUND (FUND 100)</b>				
<b>LEGISLATIVE</b>				
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	11,500	11,500	-
100-1000-1100-523102	WORKERS COMP INSURANCE	2,700	2,700	-
100-1000-1100-523104	LIABILITY/PROPERTY/VEHICLE	12,000	12,000	-
100-1000-1100-523210	TELEPHONE	2,000	2,000	-
100-1000-1100-523300	ADVERTISING	1,000	1,000	-
100-1000-1100-523500	TRAVEL	10,000	10,000	-
100-1000-1100-523600	DUES & FEES	3,500	3,500	-
100-1000-1100-523700	EDUCATION & TRAINING	10,000	10,000	-
100-1000-1100-531130	OPERATING SUPPLIES	1,500	2,500	1,000
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	-
<b>LEGISLATIVE TOTAL</b>		<b>268,347</b>	<b>269,347</b>	<b>1,000</b>
<b>ELECTIONS</b>				
100-1000-1400-511000	PERSONAL SERVICES-SALARIES	116,324	122,140	5,816
100-1000-1400-511300	OVERTIME	2,500	2,500	-
100-1000-1400-512000	PERSONAL SERVICES-BENEFITS	9,205	9,535	330
100-1000-1400-512100	GROUP INSURANCE	39,600	39,600	-
100-1000-1400-512110	LIFE INSURANCE	230	230	-
100-1000-1400-512120	LONG TERM DISABILITY-COUNTY PAID	315	315	-
100-1000-1400-512400	RETIREMENT	-	15,000	15,000
100-1000-1400-521110	BOARD APPOINTMENTS	13,200	13,200	-
100-1000-1400-521320	SOFTWARE SUPPORT	12,000	12,000	-
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	4,000	5,500	1,500
100-1000-1400-523500	TRAVEL	20,000	20,000	-
100-1000-1400-523600	DUES & FEES	1,200	1,800	600
100-1000-1400-523700	EDUCATION & TRAINING	10,500	10,500	-
100-1000-1400-523850	CONTRACT LABOR	60,000	75,000	15,000
100-1000-1400-531130	OPERATING SUPPLIES	10,000	10,000	-
100-1000-1400-531135	ELECTION SUPPLIES	11,000	15,000	4,000
100-1000-1400-531210	WATER & SEWER	5,000	5,000	-
100-1000-1400-531230	ELECTRICITY	15,000	20,000	5,000
100-1000-1400-531280	GARBAGE PICKUP	1,000	1,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY26</u>	<u>PROPOSED FY27</u>	<u>DIFFERENCE FROM FY 26</u>
100-1000-1400-531305	FOOD/LUNCHEONS	6,000	6,000	-
100-1000-1400-531600	SMALL EQUIPMENT	8,000	8,000	-
100-1000-1400-551000	INDIRECT COST ALLOCATIONS	19,500	19,500	-
<b>ELECTIONS TOTAL</b>		<b>434,504</b>	<b>481,750</b>	<b>47,246</b>

**TAX COMMISSIONER**

100-1000-1545-511000	PERSONAL SERVICES-SALARIES	351,554	361,437	9,883
100-1000-1545-511300	OVERTIME	2,000	3,268	1,268
100-1000-1545-512000	PERSONAL SERVICES-BENEFITS	27,047	27,900	853
100-1000-1545-512100	GROUP INSURANCE	138,600	138,600	-
100-1000-1545-512110	LIFE INSURANCE	650	650	-
100-1000-1545-512120	LONG TERM DISABILITY-COUNTY PAID	700	700	-
100-1000-1545-512400	RETIREMENT CONTRIBUTIONS	38,205	38,205	-
100-1000-1545-521210	ATTORNEY FEES	3,000	3,000	-
100-1000-1545-521320	SOFTWARE SUPPORT	23,600	30,000	6,400
100-1000-1545-522210	EQUIPMENT REPAIRS & MAINTENANCE	1,000	1,000	-
100-1000-1545-522322	RENTAL OF POSTAGE/COPIER	1,000	1,150	150
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	3,100	5,630	2,530
100-1000-1545-523220	POSTAGE	3,000	3,000	-
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	14,000	14,000	-
100-1000-1545-523915	TAX NOTICE EXPENSES	28,000	28,000	-
100-1000-1545-531130	OPERATING SUPPLIES	15,000	15,000	-
100-1000-1545-542400	COMPUTERS	5,000	5,000	-
100-1000-1545-551000	INDIRECT COST ALLOCATIONS	30,000	30,000	-
<b>TAX COMMISSIONER TOTAL</b>		<b>700,756</b>	<b>721,840</b>	<b>21,084</b>

**TAX ASSESSOR**

100-1000-1550-511000	PERSONAL SERVICES-SALARIES	215,485	266,130	50,645
100-1000-1550-512000	PERSONAL SERVICES-BENEFITS	16,485	22,123	5,638
100-1000-1550-512100	GROUP INSURANCE	59,400	89,100	29,700
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	29,100	30,616	1,516
100-1000-1550-521110	BOARD APPOINTMENTS	10,000	10,000	-
100-1000-1550-521120	Q-PUBLIC SUBSCRIPTION	7,500	8,000	500
100-1000-1550-521240	APPRAISAL - REAL PROPERTY	189,000	189,000	-
100-1000-1550-521241	APPRAISAL - PERSONAL PROP	29,300	30,120	820
100-1000-1550-521250	MAPPING SERVICES	12,000	12,000	-
100-1000-1550-521300	EAGLEVIEW PICTOMETRY	-	65,000	65,000
100-1000-1550-521320	SOFTWARE SUPPORT	6,000	6,500	500
100-1000-1550-522210	EQUIPMENT REPAIRS & MAINTENANCE	500	500	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
100-1000-1550-523102	WORKERS COMP INSURANCE	630	630	-
100-1000-1550-523104	LIABILITY/PROPERTY/VEHICLE	2,000	2,000	-
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	-
<b>TAX ASSESSOR TOTAL</b>		<b>656,285</b>	<b>808,604</b>	<b>152,319</b>
 <b>GENERAL GOVT BUILDING &amp; GROUNDS MAINTENANCE</b>				
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 MAINTE	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	26,000	5,000
100-1000-1565-523210	TELEPHONE	3,000	3,600	600
100-1000-1565-523230	INTERNET COSTS	6,000	3,500	(2,500)
100-1000-1565-531130	OPERATING SUPPLIES	5,000	5,000	-
100-1000-1565-531210	WATER/SEWER	5,000	5,000	-
100-1000-1565-531230	ELECTRICITY	70,000	70,000	-
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	-
<b>GENERAL GOVT BUILDING &amp; GROUNDS MAINTENANCE TOTAL</b>		<b>219,633</b>	<b>222,733</b>	<b>3,100</b>
 <b>SUPERIOR COURT</b>				
100-2000-2150-511000	PERSONAL SERVICES-SALARIES	57,500	57,500	-
100-2000-2150-521205	INTERPRETER FEES	2,500	4,500	2,000
100-2000-2150-521330	COURT REPORTERS	105,000	105,000	-
100-2000-2150-531130	OPERATING SUPPLIES	10,200	11,900	1,700
100-2000-2150-551000	INDIRECT COST ALLOCATIONS	7,381	7,381	-
<b>SUPERIOR COURT TOTAL</b>		<b>182,581</b>	<b>186,281</b>	<b>3,700</b>
 <b>CLERK OF SUPERIOR COURT</b>				
100-2000-2180-511000	PERSONAL SERVICES-SALARIES	459,121	476,857	17,736
100-2000-2180-511300	OVERTIME	13,000	14,000	1,000
100-2000-2180-512000	PERSONAL SERVICES-BENEFITS	36,117	37,551	1,434
100-2000-2180-512100	GROUP INSURANCE	178,000	178,200	200
100-2000-2180-512110	LIFE INSURANCE	875	875	-
100-2000-2180-512120	LONG TERM DISABILITY-COUNTY PAID	650	650	-

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY26</u>	<u>PROPOSED FY27</u>	<u>DIFFERENCE FROM FY 26</u>
100-2000-2180-512400	RETIREMENT CONTRIBUTIONS	28,776	15,000	(13,776)
100-2000-2180-521126	BOARD OF EQUALIZATION	3,000	3,000	-
100-2000-2180-521260	DOCUMENT MANAGEMENT	47,000	47,000	-
100-2000-2180-521320	SOFTWARE SUPPORT	11,000	12,500	1,500
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	4,400	6,200	1,800
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	-
<b>CLERK OF SUPERIOR COURT TOTAL</b>		<b>927,039</b>	<b>936,933</b>	<b>9,894</b>
<b>DISTRICT ATTORNEY</b>				
100-2000-2200-572200	D.A. OFFICE EXPENSE	83,130	83,130	-
<b>DISTRICT ATTORNEY TOTAL</b>		<b>83,130</b>	<b>83,130</b>	<b>-</b>
<b>STATE COURT</b>				
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	-
<b>STATE COURT TOTAL</b>		<b>179,057</b>	<b>179,057</b>	<b>-</b>
<b>MAGISTRATE COURT</b>				
100-2000-2400-511000	PERSONAL SERVICES-SALARIES	240,617	246,538	5,921
100-2000-2400-512000	PERSONAL SERVICES-BENEFITS	18,407	18,860	453
100-2000-2400-512100	GROUP INSURANCE	79,200	79,200	-
100-2000-2400-512110	LIFE INSURANCE	350	350	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
100-2000-2400-512120	LONG TERM DISABILITY-COUNTY PAID	150	150	-
100-2000-2400-512400	RETIREMENT CONTRIBUTIONS	6,000	15,000	9,000
100-2000-2400-521205	INTERPRETER FEES	300	300	-
100-2000-2400-521230	CONSULTANTS	450	450	-
100-2000-2400-521320	SOFTWARE SUPPORT	16,700	17,700	1,000
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	2,500	2,500	-
100-2000-2400-523500	TRAVEL	5,000	5,000	-
100-2000-2400-523600	DUES & FEES	1,714	1,714	-
100-2000-2400-523700	EDUCATION & TRAINING	1,200	2,200	1,000
100-2000-2400-531130	OPERATING SUPPLIES	7,000	7,000	-
100-2000-2400-551000	INDIRECT COST ALLOCATIONS	12,000	12,000	-
<b>MAGISTRATE COURT TOTAL</b>		<b>398,984</b>	<b>416,358</b>	<b>17,374</b>
<b>PROBATE COURT</b>				
100-2000-2450-511000	PERSONAL SERVICES-SALARIES	167,833	172,338	4,505
100-2000-2450-512000	PERSONAL SERVICES-BENEFITS	12,840	13,184	344
100-2000-2450-512100	GROUP INSURANCE	59,400	59,400	-
100-2000-2450-512110	LIFE INSURANCE	200	200	-
100-2000-2450-512120	LONG TERM DISABILITY-COUNTY PAID	310	310	-
100-2000-2450-512400	RETIREMENT CONTRIBUTIONS	6,340	12,775	6,435
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	1,500	1,500	-
100-2000-2450-531130	OPERATING SUPPLIES	6,000	6,000	-
100-2000-2450-551000	INDIRECT COST ALLOCATIONS	10,000	10,000	-
<b>PROBATE COURT TOTAL</b>		<b>289,903</b>	<b>301,187</b>	<b>11,284</b>
<b>JUVENILE COURT</b>				
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	-
100-2000-2600-531135	JUV PROBATION EXPENDITURES	-	750	-
100-2000-2600-572000	JUVENILE COURT EXPENSES	31,200	31,200	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
<b>JUVENILE COURT TOTAL</b>		<b>59,700</b>	<b>60,450</b>	<b>750</b>
<b>PUBLIC DEFENDER</b>				
100-2000-2800-521212	INDIGENT DEFENSE - STATE C	26,001	26,001	-
100-2000-2800-521213	INDIGENT DEF - SUPERIOR CO	193,976	193,976	-
<b>PUBLIC DEFENDER TOTAL</b>		<b>219,977</b>	<b>219,977</b>	<b>-</b>
<b>PUBLIC SAFETY</b>				
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	-
100-3000-3100-523026	CONTRACTED SERVICES - BAINBRIDGE	-	66,430	66,430
100-3000-3100-523026	CONTRACTED SERVICES - CLIMAX	-	23,725	23,725
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	-
<b>PUBLIC SAFETY TOTAL</b>		<b>622,658</b>	<b>712,813</b>	<b>90,155</b>
<b>SHERIFF</b>				
100-3000-3300-511000	PERSONAL SERVICES-SALARIES	2,618,818	2,749,759	130,941
100-3000-3300-511300	OVERTIME	200,000	200,000	-
100-3000-3300-512000	PERSONAL SERVICES-BENEFITS	206,335	225,657	19,322
100-3000-3300-512100	GROUP INSURANCE	550,000	550,000	-
100-3000-3300-512110	LIFE INSURANCE	4,500	4,500	-
100-3000-3300-512120	LONG TERM DISABILITY-COUNTY PAID	3,500	3,500	-
100-3000-3300-512400	RETIREMENT CONTRIBUTIONS	131,000	131,000	-
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	29,090	29,090	-
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	120,000	120,000	-
100-3000-3300-522230	BUILDING & GROUNDS MAINTE	15,000	15,000	-
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	6,000	6,000	-
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	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY26</u>	<u>PROPOSED FY27</u>	<u>DIFFERENCE FROM FY 26</u>
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	-
100-3000-3300-531230	ELECTRICITY	8,000	8,000	-
100-3000-3300-531270	GASOLINE / DIESEL	160,000	160,000	-
100-3000-3300-531400	BOOKS & PERIODICALS	-	17,500	17,500
100-3000-3300-531600	SMALL EQUIPMENT	40,000	30,000	(10,000)
100-3000-3300-531710	UNIFORMS - EMPLOYEES	25,000	25,000	-
100-3000-3300-531725	ARMOURED VESTS	15,000	15,000	-
100-3000-3300-542000	MACHINERY & EQUIPMENT	-	10,000	10,000
100-3000-3300-542200	VEHICLES	300,000	300,000	-
100-3000-3300-551000	INDIRECT COST ALLOCATIONS	200,000	200,000	-
<b>SHERIFF TOTAL</b>		<b>5,074,043</b>	<b>5,241,806</b>	<b>167,763</b>
<b>JAIL</b>				
100-3000-3326-511000	PERSONAL SERVICES-SALARIES	1,537,485	1,614,359	76,874
100-3000-3326-511100	PS - SALARIES/COUNTY INMATE EXP	202,419	212,540	10,121
100-3000-3326-511300	OVERTIME	165,000	165,000	-
100-3000-3326-511310	OVERTIME - COUNTY INMATE EXP	14,000	14,000	-
100-3000-3326-511000	PERSONAL SERVICES-BENEFITS	124,895	123,500	(1,395)
100-3000-3326-512000	PS- BENEFITS/OTHER	15,515	16,259	744
100-3000-3326-512100	GROUP INSURANCE	481,800	481,800	-
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	113,822	113,822	-
100-3000-3326-512410	RETIREMENT/OTHER	26,000	26,000	-
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	310,000	310,000	-
100-3000-3326-521320	SOFTWARE SUPPORT	60,000	84,000	24,000
100-3000-3326-522210	EQUIP REPAIRS & MAINT	10,000	10,000	-
100-3000-3326-522230	BUILDING & GROUNDS MAINT	40,000	50,000	10,000
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	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<u>CURRENT FY26</u>	<u>PROPOSED FY27</u>	<u>DIFFERENCE FROM FY 26</u>
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	55,000	15,000
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	110,000	110,000	-
100-3000-3326-531280	GARBAGE PICK-UP	10,000	10,000	-
100-3000-3326-531300	FOOD	290,000	290,000	-
100-3000-3326-531600	SMALL EQUIPMENT	10,000	20,000	10,000
100-3000-3326-531710	UNIFORMS - EMPLOYEES	10,000	10,000	-
100-3000-3326-531720	UNIFORMS - INMATE CLOTHING	-	7,500	7,500
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	-
<b>JAIL TOTAL</b>		<b><u>4,324,310</u></b>	<b><u>4,427,154</u></b>	<b><u>102,844</u></b>
 <b>FIRE</b>				
100-3000-3500-511000	PERSONAL SERVICES-SALARIES	984,534	1,155,300	170,766
100-3000-3500-511300	OVERTIME	141,170	152,018	10,848
100-3000-3500-512000	PERSONAL SERVICES-BENEFITS	84,586	100,010	15,424
100-3000-3500-512100	GROUP INSURANCE	336,600	396,000	59,400
100-3000-3500-512110	LIFE INSURANCE	2,025	2,025	-
100-3000-3500-512120	LONG TERM DISABILITY-COUNTY PAID	1,575	1,575	-
100-3000-3500-512400	RETIREMENT CONTRIBUTIONS	87,683	97,729	10,046
100-3000-3500-521270	PHYSICIANS - EMPLOYEES	380	500	120
100-3000-3500-521320	SOFTWARE SUPPORT	12,500	43,600	31,100
100-3000-3500-521322	RADIO MAINTENANCE & SUPP	42,111	43,810	1,699
100-3000-3500-522210	EQUIPMENT REPAIRS & MAINT	15,000	25,000	10,000
100-3000-3500-522220	VEHICLE REPAIR & MAINTENA	50,000	115,000	65,000
100-3000-3500-522230	BUILDING & GROUNDS MAINTE	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	65,000	68,500	3,500
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	-
100-3000-3500-523125	VOLUNTEER FF BENEFITS	-	19,500	19,500
100-3000-3500-523210	TELEPHONE	3,500	3,500	-
100-3000-3500-523230	INTERNET COSTS	1,200	1,700	500
100-3000-3500-523500	TRAVEL	4,000	4,000	-
100-3000-3500-523600	DUES & FEES	400	1,500	1,100
100-3000-3500-523640	ALT FUEL HWY IMPACT FEES-G	1,200	1,900	700
100-3000-3500-523700	EDUCATION & TRAINING	4,500	4,500	-
100-3000-3500-531130	OPERATING SUPPLIES	13,650	22,000	8,350
100-3000-3500-531140	FIRE PREVENTION SUPPLIES	-	2,500	2,500

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
100-3000-3500-531210	WATER & SEWER	2,000	2,000	-
100-3000-3500-531220	NATURAL GAS EXPENDITURES	2,500	2,500	2,500
100-3000-3500-531230	ELECTRICITY	27,200	27,200	-
100-3000-3500-531240	BOTTLED GAS - PROPANE	3,500	7,000	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	-
100-3000-3500-531605	EQUIPMENT - PROTECTIVE/OPERATIONAL	-	95,000	95,000
100-3000-3500-531710	UNIFORMS - EMPLOYEES	6,000	20,000	14,000
100-3000-3500-541300	BURN BUILDING	20,000	50,000	30,000
100-3000-3500-541310	RENOVATIONS - CENTRAL	-	50,000	50,000
100-3000-3500-541315	RENOVATIONS - ATTAPULGUS	-	30,000	30,000
100-3000-3500-542100	VOLUNTEER FIRE DEPARTMEN	27,000	27,000	-
100-3000-3500-542200	VEHICLES	122,000	175,000	53,000
100-3000-3500-551000	INDIRECT COST ALLOCATIONS	94,721	94,721	-
100-3000-3500-572045	CLIMAX VFD	3,000	3,000	-
<b>FIRE TOTAL</b>		<b>2,255,085</b>	<b>2,941,138</b>	<b>688,553</b>
<b>EMS</b>				
100-3000-3600-521322	RADIO MAINTENANCE & SUPP	3,879	3,879	-
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	824,000	848,720	24,720
<b>EMS TOTAL</b>		<b>932,879</b>	<b>957,599</b>	<b>24,720</b>
<b>CORONER</b>				
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	600	75
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	3,000	4,800	1,800
100-3000-3700-551000	INDIRECT COST ALLOCATIONS	3,000	3,000	-
<b>CORONER TOTAL</b>		<b>74,730</b>	<b>76,605</b>	<b>1,875</b>
<b>EMERGENCY MANAGEMENT</b>				
100-3000-3920-511000	PERSONAL SERVICES-SALARIES	17,777	17,777	-
100-3000-3920-512000	PERSONAL SERVICES-BENEFITS	1,360	1,360	-
100-3000-3920-512400	RETIREMENT CONTRIBUTIONS	1,920	1,920	-
100-3000-3920-523104	LIABILITY/PROPERTY/VEHICLE	576	576	-

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
		<b>FY26</b>	<b>FY27</b>	<b>FROM FY 26</b>
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	-
<b>EMERGENCY MANAGEMENT TOTAL</b>		<b>32,776</b>	<b>32,776</b>	<b>-</b>
<b>PUBLIC WORKS</b>				
100-4000-4200-511000	PERSONAL SERVICES-SALARIES	1,295,314	1,360,080	64,766
100-4000-4200-511100	PS - SALARIES - OTHER	240,822	252,863	12,041
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	99,092	106,724	7,632
100-4000-4200-512100	PS-BENEFITS - OTHER	19,000	19,918	918
100-4000-4200-512100	GROUP INSURANCE	475,200	475,200	-
100-4000-4200-512110	GROUP INS - OTHER	99,000	99,000	-
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	32,511	32,511	-
100-4000-4200-521270	PHYSICIANS - EMPLOYEES	500	500	-
100-4000-4200-521290	SURVEYING	3,500	3,500	-
100-4000-4200-521320	SOFTWARE SUPPORT	700	1,500	800
100-4000-4200-521322	RADIO MAINTENANCE & SUPP	18,008	18,008	-
100-4000-4200-522210	EQUIPMENT REPAIRS & MAINT	165,000	210,000	45,000
100-4000-4200-522220	VEHICLE REPAIR & MAINTENA	75,000	75,000	-
100-4000-4200-522230	BUILDING & GROUNDS MAINTE	10,000	14,800	4,800
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	128,000	16,900
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	4,000	1,000	(3,000)
100-4000-4200-523700	EDUCATION & TRAINING	1,500	1,500	-
100-4000-4200-531110	ROAD SUPPLIES	155,000	155,000	-
100-4000-4200-531130	OPERATING SUPPLIES	40,000	45,000	5,000
100-4000-4200-531210	WATER & SEWER	4,550	4,550	-
100-4000-4200-531220	NATURAL GAS	7,000	7,000	-
100-4000-4200-531230	ELECTRICITY	15,000	15,000	-
100-4000-4200-531250	OIL	30,000	30,000	-
100-4000-4200-531270	GASOLINE / DIESEL	363,000	363,000	-
100-4000-4200-531275	DEF FUEL ADDITIVE	25,000	25,000	-
100-4000-4200-531280	GARBAGE PICK-UP	2,500	2,500	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
100-4000-4200-531600	SMALL EQUIPMENT	5,000	5,000	-
100-4000-4200-531710	UNIFORMS - EMPLOYEES	16,000	22,000	6,000
100-4000-4200-542000	MACHINERY & EQUIPMENT	750,000	550,000	(200,000)
100-4000-4200-542200	VEHICLES	80,000	50,000	(30,000)
100-4000-4200-541100	CITY OF BDGE ROAD MAINTENANCE	125,000	125,000	-
100-4000-4200-551000	INDIRECT COST ALLOCATIONS	180,000	180,000	-
<b>PUBLIC WORKS TOTAL</b>		<b>4,919,102</b>	<b>4,849,959</b>	<b>(69,143)</b>
<b>KAB OPERATIONS</b>				
100-4000-4550-572055	KAB CONTRIBUTION	30,000	30,000	-
<b>KAB OPERATIONS TOTAL</b>		<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>HEALTH</b>				
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	150,000	150,000	-
<b>HEALTH TOTAL</b>		<b>174,000</b>	<b>174,000</b>	<b>-</b>
<b>WELFARE</b>				
100-5000-5400-572051	FOSTER CHILDREN - DFACS	10,000	10,000	-
<b>WELFARE TOTAL</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>RECREATION</b>				
100-6000-6100-572061	RIVER TOWN DAYS	3,000	3,000	-
100-6000-6100-572080	CHAMBER OF COMMERCE BAS	9,000	9,000	-
<b>RECREATION TOTAL</b>		<b>12,000</b>	<b>12,000</b>	<b>-</b>
<b>EXTENSION SERVICE</b>				
100-7000-7100-511000	PERSONAL SERVICES-SALARIES	100,000	105,000	5,000
100-7000-7100-512000	PERSONAL SERVICES-BENEFITS	7,650	8,033	383
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 MAINTEN	6,500	7,500	1,000
100-7000-7100-522322	RENTAL OF POSTAGE/COPIER	1,000	1,000	-
100-7000-7100-523104	LIABILITY/PROPERTY/VEHICLE	11,000	11,000	-
100-7000-7100-523210	TELEPHONE	3,300	5,100	1,800
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	4,500	800
100-7000-7100-531210	WATER & SEWER	2,500	3,500	1,000
100-7000-7100-531220	NATURAL GAS	1,000	1,000	-
100-7000-7100-531230	ELECTRICITY	42,000	45,000	3,000
100-7000-7100-531270	GASOLINE / DIESEL	2,500	2,500	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
100-7000-7100-531280	GARBAGE PICK-UP	1,500	1,500	-
100-7000-7100-551000	INDIRECT COST ALLOCATIONS	10,000	10,000	-
<b>EXTENSION SERVICE TOTAL</b>		<b>230,715</b>	<b>243,698</b>	<b>12,983</b>
<b>INDUSTRIAL PARK</b>				
100-7000-7500-511000	PERSONAL SERVICES-SALARIES	128,552	134,980	6,428
100-7000-7500-511300	OVERTIME	4,000	4,000	-
100-7000-7500-512000	PERSONAL SERVICES-BENEFITS	9,834	10,326	492
100-7000-7500-512100	GROUP INSURANCE	45,000	45,000	-
100-7000-7500-512110	LIFE INSURANCE	350	350	-
100-7000-7500-512120	LONG TERM DISABILITY-COUNTY PAID	120	120	-
100-7000-7500-521270	PHYSICIANS-EMPLOYEES	1,863	1,863	-
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	18,000	8,300
100-7000-7500-523210	TELEPHONE	3,500	3,500	-
100-7000-7500-523640	ALT FUEL HWY IMPACT FEES-G	500	500	-
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	-
<b>INDUSTRIAL PARK TOTAL</b>		<b>311,267</b>	<b>326,487</b>	<b>15,219</b>
<b>AIRPORT</b>				
100-7000-7563-511000	PERSONAL SERVICES-SALARIES	120,173	126,182	6,009
100-7000-7563-511300	OVERTIME	9,193	9,653	460
100-7000-7563-512000	PERSONAL SERVICES-BENEFITS	9,000	9,653	653
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	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
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	17,000	17,000	-
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	-
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	-
<b>AIRPORT TOTAL</b>		<b>803,866</b>	<b>810,987</b>	<b>7,121</b>
<b>GENERAL FUND TOTAL BEFORE TRANSFERS(FUND 100)</b>		<b>24,427,327</b>	<b>25,734,668</b>	<b>1,307,341</b>
<b>OTHER FINANCING USES</b>				
100-0000-0000-611004	TRANSFER OUT - E-911	667,195	1,630,712	963,517
<b>OTHER FINANCING USES TOTAL</b>		<b>667,195</b>	<b>1,630,712</b>	<b>963,517</b>
<b>GENERAL FUND TOTAL (FUND 100)</b>		<b>25,094,522</b>	<b>27,365,380</b>	<b>2,270,858</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>JAIL FUND (FUND 201)</b>				
201-3000-3326-522230	BUILDINGS & GROUNDS MAINT	60,000	60,000	-
<b>JAIL FUND TOTAL</b>		<b>60,000</b>	<b>60,000</b>	-
<b>PLANNING</b>				
203-7000-7400-523610	NEW DEVELOP PLAN REVIEW FEE	1,000	1,000	-
203-7000-7400-572175	PLANNER AGREEMENT	67,000	67,000	-
203-7000-7400-572205	CODE ENFORCEMENT AGREE	176,000	184,000	8,000
203-7000-7400-572210	PLANNING DEPT CONTRACT FEES	95,000	95,000	-
203-7000-7400-579000	CONTINGENCIES	10,000	10,000	-
<b>PLANNING TOTAL</b>		<b>348,000</b>	<b>356,000</b>	<b>8,000</b>
<b>LAW LIBRARY FUND (FUND 205)</b>				
205-2000-0000-531400	BOOKS & PERIODICALS	16,000	16,000	-
<b>LAW LIBRARY FUND TOTAL</b>		<b>16,000</b>	<b>16,000</b>	-
<b>CONFISCATED ASSETS (FUND 210)</b>				
210-0000-0000-531100	GENERAL SUPPLIES & MATERIALS	8,500	8,500	-

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<b>CONFISCATED ASSETS TOTAL</b>	<b>8,500</b>	<b>8,500</b>	<b>-</b>
<b>DCCI INMATE ACCT (FUND 211)</b>			
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	-
<b>DCCI INMATE ACCT TOTAL</b>	<b>327,183</b>	<b>327,183</b>	<b>-</b>
<b>JAIL INMATE FUND (FUND 212)</b>			
212-0000-0000-523600 DUES & FEES - STORAGE FEE	25,000	-	(25,000)
212-0000-0000-531130 OPERATING SUPPLIES	54,000	53,100	(900)
212-0000-0000-531400 BOOKS & PERIODICALS	13,000	-	(13,000)
212-0000-0000-531720 INMATE CLOTHING	10,000	-	(10,000)
212-0000-0000-581000 CAMERA LEASE	41,000	-	(41,000)
<b>JAIL INMATE FUND TOTAL</b>	<b>143,000</b>	<b>53,100</b>	<b>(89,900)</b>
<b>E911 FUND (FUND 215)</b>			
215-3000-3800-511000 PERSONAL SERVICES-SALARIES	977,860	939,585	(38,275)
215-3000-3800-511300 OVERTIME	136,806	89,978	(46,828)
215-3000-3800-512000 PERSONAL SERVICES-BENEFITS	85,272	78,762	(6,510)
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	800	(700)
215-3000-3800-521320 SOFTWARE SUPPORT	150,000	95,000	(55,000)
215-3000-3800-521322 RADIO MAINTENANCE & SUPP	1,750	1,750	-
215-3000-3800-522210 EQUIPMENT REPAIRS & MAINT	5,000	7,500	2,500
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	7,000	(4,000)
215-3000-3800-523120 PTSD BENEFIT	6,000	6,000	-
215-3000-3800-523210 TELEPHONE	12,000	10,000	(2,000)
215-3000-3800-523220 POSTAGE	250	250	-
215-3000-3800-523230 INTERNET COSTS	1,500	1,500	-
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	83,000	(12,000)
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	-

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		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
215-3000-3800-531230	ELECTRICITY	130,000	20,000	(10,000)
215-3000-3800-531270	GARBAGE PICK-UP	2,000	1,500	(500)
215-3000-3800-531280	GASOLINE / DIESEL	2,500	1,500	(1,000)
215-3000-3800-542000	MACHINERY & EQUIPMENT	-	338,000	338,000
215-3000-3800-551000	INDIRECT COST ALLOCATIONS	90,741	90,741	-
215-3000-3800-579000	CONTINGENCIES	5,000	5,000	-
<b>E911 FUND TOTAL</b>		<b>2,022,125</b>	<b>2,180,712</b>	<b>158,587</b>
<b>E911 RADIO SYSTEM (FUND 220)</b>				
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	-
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 MAINTENANCE	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	-
<b>E911 RADIO SYSTEM TOTAL</b>		<b>313,615</b>	<b>313,615</b>	<b>-</b>
<b>VICTIM ASSISTANCE FUND (FUND 222)</b>				
222-0000-0000-523905	ADMIN COSTS	2,000	2,000	-
222-0000-0000-572003	VICTIM SERVICES PAYMENT	30,000	30,000	-
<b>VICTIM ASSISTANCE FUND TOTAL</b>		<b>32,000</b>	<b>32,000</b>	<b>-</b>
<b>INMATE EDUCATION INCENTIVE FUND (FUND 223)</b>				
223-0000-0000-523725	INMATE EDUCATION	9,326	6,290	(3,036)
223-0000-0000-531150	INMATE SUPPLIES	9,326	6,290	(3,036)
<b>INMATE EDUCATION INCENTIVE FUND TOTAL</b>		<b>18,652</b>	<b>12,580</b>	<b>(6,072)</b>
<b>FLOST FUND (FUND 225)</b>				
225-0000-0000-572120	CITY OF BAINBRIDGE - 45.6%	-	2,056,560	2,056,560
225-0000-0000-572140	CITY OF CLIMAX - 1.01%	-	45,551	45,551
<b>FLOST FUND TOTAL</b>		<b>-</b>	<b>2,102,111</b>	<b>2,102,111</b>
<b>OTHER FINANCING USES</b>				
225-0000-0000-611000	TRANSFER OUT	-	2,407,889	2,407,889
<b>OTHER FINANCING USES TOTAL</b>		<b>-</b>	<b>4,510,000</b>	<b>2,407,889</b>
<b>FLOST FUND TOTALS</b>		<b>-</b>	<b>4,510,000</b>	<b>4,510,000</b>
<b>MANDATORY DRUG FUND (FUND 228)</b>				
228-0000-0000-572001	DRUG COURT EXPENSES	20,150	20,150	-

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		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
<b>MANDATORY DRUG FUND TOTAL</b>		<b>20,150</b>	<b>20,150</b>	<b>-</b>
<b>MULTIPLE GRANT FUND (FUND 250)</b>				
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	-
<b>MULTIPLE GRANT FUND TOTAL</b>		<b>23,000</b>	<b>8,000</b>	<b>(15,000)</b>
<b>SPECIAL REVENUE FUNDS TOTAL</b>		<b>3,332,226</b>	<b>7,897,841</b>	<b>4,565,615</b>
<b>CAPITAL PROJECTS FUNDS</b>				
<b>SPLOST VII (FUND 325)</b>				
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	-
<b>PAYMENTS TO CITIES &amp; HOSPITAL TOTAL</b>		<b>2,694,500</b>	<b>2,694,500</b>	<b>-</b>
<b>WWTP</b>				
325-0000-4300-581100	GEFA LOAN PAYMENT - WWTP	153,321	157,042	3,721
325-0000-4300-582200	WWTP GEFA LOAN INTEREST -	43,691	39,970	(3,721)
<b>WWTP TOTAL</b>		<b>197,012</b>	<b>197,012</b>	<b>-</b>
<b>LANDFILL</b>				
325-0000-9004-541400	INFRASTRUCE	100,000	100,000	-
<b>LANDFILL TOTAL</b>		<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>COUNTY FACILITIES IMPROVEMENTS</b>				
325-0000-9025-541200	SITE IMPROVEMENT - VARIOUS BUILDINGS	100,000	100,000	-
<b>COUNTY FACILITIES IMPROVEMENTS TOTAL</b>		<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>PUBLIC SAFETY</b>				
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	-
<b>PUBLIC SAFETY TOTAL</b>		<b>2,058,492</b>	<b>2,058,492</b>	<b>-</b>
<b>SPLOST VII TOTAL BEFORE TRANSFERS</b>		<b>5,150,004</b>	<b>5,150,004</b>	<b>-</b>
<b>OTHER FINANCING USES</b>				
325-0000-0000-611000	OPERATING TRANSFER OUT-DEBT SVC	169,521	169,521	-
<b>OTHER FINANCING USES TOTAL</b>		<b>169,521</b>	<b>169,521</b>	<b>-</b>
<b>SPLOST VII TOTAL</b>		<b>5,319,525</b>	<b>5,319,525</b>	<b>-</b>
<b>VARIOUS ROADS</b>				

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335-0000-9009-541200	INFRASTRUCTURE	1,000,000	1,000,000	-
<b>VARIOUS ROADS TOTAL</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
<b>TSPLOST TOTAL</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
<b>TSPLOST II FUND (FUND 336)</b>				
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	-
<b>PAYMENT TO OTHER MUNICIPALITIES</b>		<b>1,727,550</b>	<b>1,727,550</b>	<b>-</b>
<b>TSPLOST II ROAD PROJECTS</b>				
336-0000-9050-541405	CEDAR GROVE ROAD	600,000	600,000	-
336-0000-9050-541410	BOWER STATION ROAD	672,450	672,450	-
336-0000-9050-541415	BAILEY ROAD	750,000	750,000	-
<b>TOTAL ROAD PROJECTS</b>		<b>2,022,450</b>	<b>2,022,450</b>	<b>-</b>
<b>MACHINERY &amp; EQUIPMENT</b>				
336-0000-9050-542000	MACHINERY & EQUIPMENT	800,000	800,000	-
<b>TOTAL MACHINERY &amp; EQUIPMENT</b>		<b>800,000</b>	<b>800,000</b>	<b>-</b>
<b>TSPLOST II TOTAL</b>		<b>4,550,000</b>	<b>4,550,000</b>	<b>-</b>
<b>CDBG -KELLY'S CROSSING (344)</b>				
344-0000-9001-521230	CONSULTING	140,328	140,328	-
344-0000-9001-541200	STREET IMPROVEMENTS	842,075	842,075	-
<b>CDBG - DR BREEDLOVE ROAD TOTAL</b>		<b>982,403</b>	<b>982,403</b>	<b>-</b>
<b>LMIG FUND (FUND345)</b>				
345-0000-9068-541400	2025 LMIG PROJECTS	1,078,867	88,031	(990,836)
345-0000-9068-541400	2026 LMIG PROJECTS	-	928,484	928,484
<b>LMIG TOTAL</b>		<b>1,078,867</b>	<b>1,016,515</b>	<b>(62,352)</b>
<b>CDBG -DR BREEDLOVE RD (349)</b>				
349-0000-9001-541000	CONSULTING	65,000	65,000	-
349-0000-9001-541400	INFRASTRUCTURE	1,604,586	1,604,586	-
<b>CDBG - DR BREEDLOVE ROAD TOTAL</b>		<b>1,669,586</b>	<b>1,669,586</b>	<b>-</b>
<b>CAPITAL PROJECTS FUND TOTAL</b>		<b>14,600,381</b>	<b>14,538,029</b>	<b>(62,352)</b>
<b>DEBT SERVICE</b>				
<b>REVENUE BOND FUND (FUND 420)</b>				
420-0000-0000-581100	ECONOMIC DEV-REVENUE BO	50,000	50,000	-
420-0000-0000-582100	ECONOMIC DEV-REVENUE BO	784,050	784,050	-
<b>REVENUE BOND FUND TOTAL</b>		<b>834,050</b>	<b>834,050</b>	<b>-</b>
<b>SILVER LAKE</b>				

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		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
430-0000-9030-581310	SILVER LAKE - PRINCIPAL	167,224	168,095	871
430-0000-9030-582310	SILVER LAKE - INTEREST	2,297	1,426	(871)
<b>SILVER LAKE TOTAL</b>		<b>169,521</b>	<b>169,521</b>	<b>-</b>
<b>DEBT SERVICE FUND TOTAL</b>		<b>1,003,571</b>	<b>1,003,571</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>				
<b>DCCI (FUND 502)</b>				
502-3000-3400-511000	PERSONAL SERVICES-SALARIES	1,424,052	1,495,255	71,203
502-3000-3400-511300	OVERTIME	115,000	115,000	-
502-3000-3400-512000	PERSONAL SERVICES-BENEFITS	108,940	123,185	14,245
502-3000-3400-512100	GROUP INSURANCE	380,000	400,000	20,000
502-3000-3400-512110	LIFE INSURANCE	2,900	2,900	-
502-3000-3400-512120	LONG TERM DISABILITY-COUNTY PAID	3,200	3,200	-
502-3000-3400-512400	RETIREMENT	135,000	135,000	-
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	11,359	11,359	-
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 MAINTE	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	-
502-3000-3400-523120	PTSD BENEFIT	-	6,000	6,000
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	9,000	11,000	2,000
502-3000-3400-531220	NATURAL GAS EXPENDITURES	38,350	38,350	-
502-3000-3400-531230	ELECTRICITY	60,850	65,850	5,000
502-3000-3400-531270	GASOLINE/DIESEL	18,350	18,350	-
502-3000-3400-531280	GARBAGE PICK-UP	4,500	4,500	-
502-3000-3400-531300	FOOD	325,000	335,000	10,000
502-3000-3400-531710	UNIFORMS - EMPLOYEES	10,000	10,000	-
502-3000-3400-531720	INMATE CLOTHING	3,000	3,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
502-3000-3400-542000	MACHINERY & EQUIPMENT	11,000	37,000	26,000
502-3000-3400-551000	INDIRECT COST ALLOCATIONS	160,000	160,000	
<b>DCCI TOTAL</b>		<b>3,386,091</b>	<b>3,540,539</b>	<b>154,448</b>

**WATER & SEWER FUND (FUND 505)**

**WASTEWATER TREATMENT PLANT**

505-4000-4300-511000	PERSONAL SERVICES-SALARIES	61,018	64,069	3,051
505-4000-4300-511300	OVERTIME	4,000	4,000	-
505-4000-4300-512000	PERSONAL SERVICES-BENEFITS	4,668	5,207	539
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	-
505-4000-4300-522230	BUILDING & GROUNDS MAINTENANCE	10,000	10,000	-
505-4000-4300-523102	WORKERS COMP INSURANCE	900	900	-
505-4000-4300-523104	LIABILITY/PROPERTY/VEHICLE	6,000	7,000	1,000
505-4000-4300-523210	TELEPHONE	3,000	3,000	-
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	13,000	6,500
505-4000-4300-531130	OPERATING SUPPLIES	18,250	18,250	-
505-4000-4300-531230	ELECTRICITY	110,000	110,000	-
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	-
<b>WASTEWATER TREATMENT PLANT TOTAL</b>		<b>419,413</b>	<b>430,503</b>	<b>11,090</b>

**WATER**

505-4000-4400-511000	PERSONAL SERVICES-SALARI	61,018	64,069	3,051
505-4000-4400-511300	OVERTIME	4,000	4,000	-
505-4000-4400-512000	PERSONAL SERVICES-BENEFIT	4,668	5,207	539
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	30,000	10,000
505-4000-4400-522230	BUILDING & GROUNDS MAINTENANCE	600	600	-
505-4000-4400-523102	WORKERS COMP INSURANCE	1,500	3,000	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	35,000	35,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
		<b>FY26</b>	<b>FY27</b>	<b>FROM FY 26</b>
505-4000-4400-551000	INDIRECT COST ALLOCATIONS	5,381	5,381	-
<b>WATER TOTAL</b>		<b>170,692</b>	<b>185,782</b>	<b>15,090</b>
<b>WATER &amp; SEWER FUND TOTAL</b>		<b>590,105</b>	<b>616,285</b>	<b>26,180</b>

**NATURAL GAS (FUND 515)**

515-4000-4700-511000	PERSONAL SERVICES-SALARIES	10,094	10,600	506
515-4000-4700-511300	OVERTIME	325	325	-
515-4000-4700-512000	PERSONAL SERVICES-BENEFITS	772	836	64
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	8,000	8,000	-
515-4000-4700-522230	BUILDING & GROUNDS MAINT	500	500	-
515-4000-4700-523102	WORKERS COMP INSURANCE	130	130	-
515-4000-4700-523104	LIABILITY/PROPERTY/VEHICLE	1,700	1,700	-
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	-
<b>NATURAL GAS TOTAL</b>		<b>638,011</b>	<b>638,581</b>	<b>570</b>

**LANDFILL-27S (FUND 540)**

540-4000-4500-511000	PERSONAL SERVICES-SALARIES	282,267	299,203	16,936
540-4000-4500-511100	PS - SALARIES - OTHER	100,097	105,102	5,005
540-4000-4500-511300	OVERTIME	35,000	40,000	5,000
540-4000-4500-511310	OVERTIME - OTHER	15,000	20,000	5,000
540-4000-4500-512000	PERSONAL SERVICES - BENEFITS	21,593	23,000	1,407
540-4000-4500-512000	PS - BENEFITS - OTHER	7,657	9,570	1,913
540-4000-4500-512100	GROUP INSURANCE	107,754	107,754	-
540-4000-4500-512100	GROUP INS - OTHER	19,800	19,800	-
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	31,000	10,000
540-4000-4500-512410	RETIREMENT - OTHER	13,000	21,500	8,500
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	45,000	45,000	-
540-4000-4500-521300	TECHNICAL	35,000	35,000	-
540-4000-4500-521315	REFOREST TIMBER/COMMISSI	15,000	15,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

	<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
540-4000-4500-521320	1,500	1,500	-
540-4000-4500-522210	150,000	150,000	-
540-4000-4500-522220	15,000	15,000	-
540-4000-4500-522230	62,000	62,000	-
540-4000-4500-522320	2,000	2,000	-
540-4000-4500-523025	94,900	94,900	-
540-4000-4500-523102	10,000	10,000	-
540-4000-4500-523104	57,100	57,100	-
540-4000-4500-523210	3,900	4,900	1,000
540-4000-4500-523300	750	750	-
540-4000-4500-523500	2,000	2,500	500
540-4000-4500-523600	7,100	7,100	-
540-4000-4500-523635	500	500	-
540-4000-4500-523700	3,200	3,200	-
540-4000-4500-523950	20,000	20,000	-
540-4000-4500-531130	30,000	30,000	-
540-4000-4500-531140	40,000	40,000	-
540-4000-4500-531230	8,000	8,000	-
540-4000-4500-531250	20,000	20,000	-
540-4000-4500-531270	275,000	285,000	10,000
540-4000-4500-531600	2,000	5,000	3,000
540-4000-4500-531710	1,000	1,000	-
540-4000-4500-541400	-	3,826,900	3,826,900
540-4000-4500-542000	30,000	6,100	(23,900)
540-4000-4500-551000	85,000	85,000	-
540-4000-4500-572002	95,000	98,000	3,000
540-4000-4500-581100	243,839	247,572	3,733
540-4000-4500-582200	12,825	9,092	(3,733)
<b>LANDFILL-27S TOTAL</b>	<b>2,019,762</b>	<b>5,894,023</b>	<b>3,874,261</b>
<b>LANDFILL-309S</b>			
540-4000-4505-521294	60,000	60,000	-
540-4000-4505-521300	15,000	15,000	-
540-4000-4505-522230	50,000	50,000	-
540-4000-4505-531229	8,000	8,000	-
<b>LANDFILL-309S TOTAL</b>	<b>133,000</b>	<b>133,000</b>	<b>-</b>
<b>LANDFILL TOTAL</b>	<b>2,152,762</b>	<b>6,027,023</b>	<b>3,874,261</b>
<b>OTHER FINANCING USES</b>			
540-0000-0000-611000	350,238	-	(350,238)
<b>OTHER FINANCING USES TOTAL</b>	<b>350,238</b>	<b>-</b>	<b>(350,238)</b>
<b>LANDFILL FUND TOTALS</b>	<b>2,503,000</b>	<b>6,027,023</b>	<b>3,524,023</b>
<b>ENTERPRISE FUNDS TOTAL</b>	<b>7,117,207</b>	<b>10,822,428</b>	<b>4,055,459</b>
<b>TOTAL ALL FUNDS EXCLUDING INTERNAL SERVICE FUNDS</b>	<b>51,147,908</b>	<b>61,627,250</b>	<b>10,479,342</b>
<b>INTERNAL SERVICE FUND (FUND 600)</b>			

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
<b>ISF ALLOCATED EXPENDITURES</b>				
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	-
<b>ISF ALLOCATED EXPENDITURES TOTAL</b>		<b>716,500</b>	<b>716,500</b>	<b>-</b>
 <b>ADMINISTRATION</b>				
600-1000-1510-511000	PERSONAL SERVICES-SALARI	501,900	526,995	25,095
600-1000-1510-512000	PERSONAL SERVICES-BENEFI	38,395	40,315	1,920
600-1000-1510-512100	GROUP INSURANCE	99,000	118,800	19,800
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	125,000	25,000
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	40,000	10,000
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	-
<b>ADMINISTRATION TOTAL</b>		<b>1,126,667</b>	<b>1,208,482</b>	<b>81,815</b>
 <b>COUNTYWIDE MAINTENANCE</b>				
600-1000-1565-511000	PERSONAL SERVICES-SALARIES	243,101	255,300	12,199
600-1000-1565-511300	OVERTIME	20,000	20,000	-
600-1000-1565-512000	PERSONAL SERVICES-BENEFITS	18,597	21,060	2,463
600-1000-1565-512100	GROUP INSURANCE	82,500	99,000	16,500
600-1000-1565-512110	LIFE INSURANCE	575	575	-
600-1000-1565-512120	LONG TERM DISABILITY-COUNTY PAID	500	500	-
600-1000-1565-512400	RETIREMENT	15,000	29,000	14,000
600-1000-1565-521270	PHYSICIANS-EMPLOYEES	100	100	-
600-1000-1565-521322	RADIO MAINTENANCE & SUPP	3,000	3,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2027 BUDGET DETAILED - EXPENDITURES**

		<b>CURRENT FY26</b>	<b>PROPOSED FY27</b>	<b>DIFFERENCE FROM FY 26</b>
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	25,000	3,000
600-1000-1565-542000	MACHINERY & EQUIPMENT	20,000	20,000	-
<b>COUNTYWIDE MAINTENANCE TOTAL</b>		<b>654,373</b>	<b>702,535</b>	<b>48,162</b>
<b>INTERNAL SERVICE FUNDS TOTAL</b>		<b>2,497,541</b>	<b>2,627,517</b>	<b>129,976</b>
<b>INTERNAL SERVICE FUND - INSURANCE (FUND 605)</b>				
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	1,000,000	150,000
605-0000-0000-552110	ADMINISTRATIVE FEES - DENT	2,000	4,000	2,000
605-0000-0000-552200	CLAIMS - MEDICAL INSURANCE	1,704,000	1,704,000	-
605-0000-0000-552205	CLAIMS-PHARMACY/DRUGS	600,000	700,000	100,000
605-0000-0000-552210	CLAIMS - DENTAL INSURANCE	60,000	60,000	-
<b>INTERNAL SERVICE FUND - INSURANCE TOTAL</b>		<b>3,241,020</b>	<b>3,493,020</b>	<b>252,000</b>
<b>INTERNAL SERVICE FUNDS TOTAL INCLUDING INSURANCE</b>		<b>5,738,561</b>	<b>6,120,537</b>	<b>381,976</b>
<b>ALL FUNDS - GRAND TOTAL</b>		<b>56,886,471</b>	<b>67,747,789</b>	<b>10,861,318</b>