Cobb County Government
FY 2026 Amended Biennial Budget

Cobb County Government
FY 2026 Amended Biennial Budget
On The Job

The Personal Services component of the budget consists of employee salaries, FICA, workers compensation, and benefits. The largest portion of the Personal Services budget is made up of employee salaries. Salary accounts include regular salaries for full-time employees, part-time salaries, and overtime salaries for hours exceeding the Fair Labor Standards Act (FLSA) thresholds.

PERSONNEL IMPROVEMENTS

The following is a list of position additions to Personal Services for FY26.

ADDITIONS:

The following new positions are included in the FY 2026 budget:

Public Safety (Fire)
- (2) Fire Lieutenant, grade FIRE5

Water System
- (2) Contract/Project Inspector, grade 109

REALLOCATIONS:

Periodically, departmental position allocations are reviewed for transfer opportunities to maximize human resources or to increase the efficiency levels in Cobb County's workforce.

The following position currently within Diversity, Equity, and Inclusion, along with the associated salary and fringe budgets, will be reallocated to the Human Resources Department:

- Director, DEI, grade 22 #6182-001; and reclassify to Learning & Development Specialist, grade 113

The following positions currently funded by the Sheriff's Office Commissary Grant Fund, along with the associated salary and fringe budgets, will be reallocated to the General Fund (Sheriff's Office):

- (2) Accountant I, grade 110, #1155-010 #1155-011
- (2) Accounting Supervisor, grade 114 #1905-002, #1905-009
- (1) Contract Management Coordinator, grade 112 #1092-002 (underfilled as Department Communications Specialist II, grade 110)
- (1) Crime Analysis Coordinator, grade 109, #6086-001
- (7) Fiscal Technician III, grade 107 #1012-041, #1012-043, #1012-047, #1012-052, #1012-053, #1012-061, #1012-063
- (2) Public Safety Services Coordinator, grade 112, #5040-005, #5040-006
- (1) Sheriff's Office Training Coordinator, grade 109, #5935-004

HEALTH BENEFIT PROGRAMS

WELLNESS PROGRAM:

Cobb County's Wellness Coordinator will continue to implement programs and initiatives aimed at improving employees' overall health and well-being. Healthy employees not only reduce healthcare costs but also contribute to a more productive workforce through increased engagement and decreased absenteeism. The wellness program is branded as CobbWell.

Currently, CobbWell operates two fitness centers for employees. On average, attendance is 101 employees per weekday and 3 employees per day on weekends. A portion of wellness funds will be allocated toward the maintenance and upkeep of these facilities.

The wellness program will continue to offer onsite exercise classes to encourage more employees to engage in physical activity. Additionally, CobbWell will cover employee registration fees for a series of local 5K run/walk events to promote exercise and foster camaraderie among employees.

Throughout the year, CobbWell will provide classes, seminars, presentations, and competitions on various health-related topics such as nutrition, sleep, and stress reduction. The program also partners with vendors to offer onsite health screenings, including blood pressure checks and mammograms.

In 2026, PDHI will continue to support the implementation of CobbWell's wellness incentive program. Employees who participate in wellness activities, such as health risk assessments, biometric screenings, and annual exams, earn wellness points in their online accounts. Points can be redeemed through an online catalog for rewards including gift cards, electronics, clothing, and more. The maximum reward value for 2026 remains $200. Currently, 1,202 employees are enrolled in the CobbWell Rewards program.

For plan year 2026, the County secured wellness program funding commitments from vendors. Kaiser Permanente has pledged $100,000, and Anthem continue their commitment of $350,000 toward program support.

Additionally, CobbWell has extended its partnerships with Anthem and Kaiser Permanente to offer Diabetes Prevention Programs (DPP) targeting employees and their dependents at high risk for type 2 diabetes. These programs aim to help participants lose weight, adopt healthy habits, and reduce their risk of developing type 2 diabetes. Both Kaiser's and Anthem's DPP programs will be administered by third-party vendors.

MEDICAL and PHARMACY BENEFITS:

Effective for the 2026 plan year, there will be no plan provision changes and a 7.0% increase to the County's Anthem funding rates, and a 0.0% increase to Kaiser rates. There will be corresponding increases to the respective Employee/Retiree contributions (7.0 % Anthem and 0.0% for Kaiser plan). On an overall gross basis, the Health Plan costs are budgeted at a 5.9% increase.

The above Anthem increase is slightly below the normal range and follows several years of normal to below normal increases. Kaiser's flat renewal represents an improvement from last year and remains well below industry norms.

Medicare

The stipend for Medicare eligible retirees will be unchanged for 2026.

DENTAL BENEFITS:

Effective for the 2026 plan year, there will be an increase of 5.0% in the employee contributions and the County's funding rates. This follows many years of no increase, and is due to claims experience finally catching up to budget.

2026 BENEFIT PREMIUMS

In the 2026 plan year, the County will continue the $35.00 biweekly tobacco surcharge for those employees who identify themselves as a tobacco user during annual enrollment. The County will also continue to add a $46.15 per biweekly surcharge for those employees who elect spouse coverage but whose spouse has other coverage available to them.

Bi-Weekly Premiums for the Blue Open Access POS Plan

	October 2025 - December 2025		**January 2026 - September 2026**	
	Employee	*County*	*Employee*	*County*
Single	$96.17	$467.22	$102.90	$499.93
Single + Spouse	$259.10	$865.05	$277.24	$925.61
Single+ Child/ren	$246.15	$821.80	$263.38	$879.33
Family	$363.45	$1,210.35	$388.89	$1,295.07

Bi-Weekly Premiums for the Blue Open Access HRA Plan

	October 2025 - December 2025		**January 2026 - September 2026**	
	Employee	*County*	*Employee*	*County*
Single	$27.88	$438.31	$29.83	$468.99
Single + Spouse	$118.52	$811.31	$126.82	$868.10
Single + Child/ren	$112.61	$770.76	$120.49	$824.71
Family	$167.05	$1,134.68	$178.74	$1,214.10

Bi-Weekly Premiums for the Blue HMO Plan

	October 2025 - December 2025		**January 2026 - September 2026**	
	Employee	*County*	*Employee*	*County*
Single	$41.34	$413.94	$44.24	$442.92
Single + Spouse	$140.33	$767.94	$150.15	$821.70
Single + Child/ren	$133.32	$729.55	$142.65	$780.61
Family	$197.46	$1,074.08	$211.28	$1,149.26

Bi-Weekly Premiums for the Kaiser-Permanente HMO Plan

	October 2025 - December 2025		**January 2026 - September 2026**	
	Employee	*County*	*Employee*	*County*
Single	$19.98	$305.15	$19.98	$305.15
Single + Spouse	$86.92	$563.35	$86.92	$563.35
Single + Child/ren	$82.58	$535.17	$82.58	$535.17
Family	$121.68	$788.69	$121.68	$788.69

Bi-Weekly Premiums for the Dental Plan

	October 2025 - December 2025		**January 2026 - September 2026**	
	Employee	*County*	*Employee*	*County*
Single	$0.00	$16.59	$0.00	$17.41
Family	$24.77	$16.59	$26.01	$17.41

Note: Above rates include CY ‘26 increases of 7.00% Anthem, 0.0% Kaiser, 5.0% Dental

Increases are shared proportionately by County and Employees.

COBRA benefits will be administered based upon the following monthly premiums:

	October 2025 – December 2025				
	Blue Open Access POS	*Blue Open Access HRA*	*Blue Open Access HMO*	*Kaiser HMO*	*Dental*
Single	$1,246.37	$1,026.79	$1,004.01	$718.55	$36.66
Single + Spouse	$2,492.80	$2,053.52	$2,008.04	$1,437.09	n/a
Single+ Child/ren	$2,368.19	$1,950.86	$1,907.64	$1,365.24	n/a
Family	$3,489.99	$2,874.90	$2,811.24	$2,011.93	$91.41

	January 2026 – September 2026				
	Blue Open Access POS	*Blue Open Access HRA*	*Blue Open Access HMO*	*Kaiser HMO*	*Dental*
Single	$1,333.62	$1,098.67	$1,074.29	$718.55	$38.49
Single + Spouse	$2,667.29	$2,197.26	$2,148.60	$1,437.09	n/a
Single+ Child/ren	$2,533.96	$2,087.42	$2,041.18	$1,365.24	n/a
Family	$3,734.29	$3,076.15	$3,008.03	$2,011.93	$95.98

RETIREMENT PLAN ADJUSTMENT

For the FY 2026 budget, the employer contribution rate for the retirement plan for both the Traditional Plan participants and the Hybrid Plan participants will be reduced to 20.51% per the actuarial calculation. For employees participating in the Traditional Retirement Plan, their retirement contributions will remain at 8.75%.

2026 HOLIDAY SCHEDULE

New Year's	Thursday, January 1, 2026
Martin Luther King, Jr. Day	Monday, January 19, 2026
Good Friday	Friday, April 3, 2026
Memorial Day	Monday, May 25, 2026
Juneteenth	Friday, June 19, 2026
Independence Day	Friday, July 3, 2026
Labor Day	Monday, September 7, 2026
Veterans Day	Wednesday, November 11, 2026
Thanksgiving	Thursday, November 26, 2026 Friday, November 27, 2026
Christmas	Thursday, December 24, 2026 Friday, December 25, 2026

<u>2026 HOLIDAY SCHEDLE for PUBLIC LIBRARY SYSTEM</u> (Libraries Close)

New Year's	Thursday, January 1, 2026
Martin Luther King, Jr. Day	Monday, January 19, 2026
Good Friday/Easter	Friday, April 3, 2026 Sunday, April 5, 2026
Memorial Day	Monday, May 25, 2026
Juneteenth	Friday, June 19, 2026
Independence	Friday, July 3, 2026 Saturday, July 4, 2026
Labor Day	Monday, September 7, 2026
Veterans Day	Wednesday, November 11, 2026
Thanksgiving	Wednesday, November 25, 2026 (close at 5:00 p.m.) Thursday, November 26, 2026 Friday, November 27, 2026
Christmas	Thursday, December 24, 2026 Friday, December 25, 2026 Thursday, December 31, 2026 (close at 5:00 p.m.)

Cobb County Government
FY 2026 Amended Biennial Budget
Operating, Capital & Grant Funds

COBB COUNTY GOVERNMENT
Operating Budgets
FY26 Proposed

Operating Budgets		Revenues FY23 Actual		Revenues FY24 Actual		Revenues FY25 Adopted		Revenues FY26 Proposed
Governmental Activities:								
General Fund	$	642,845,986	$	660,703,639	$	624,801,142	$	643,138,945
Claims	$	117,462,982	$	126,980,085	$	122,417,518	$	128,381,741
CSBG	$	1,104,920	$	888,681	$	804,348	$	463,852
Debt Service	$	166,191	$	-	$	-	$	-
E911	$	17,665,477	$	16,245,850	$	18,242,679	$	18,953,543
Fire	$	143,664,663	$	154,677,211	$	153,605,210	$	160,557,700
Hotel/Motel Tax	$	20,589,809	$	20,689,936	$	20,500,000	$	20,500,000
Law Library	$	514,017	$	515,200	$	520,529	$	540,192
Parking Deck	$	1,406,972	$	888,076	$	758,285	$	730,100
Street Light District	$	6,175,727	$	6,436,973	$	6,097,364	$	6,502,420
CSSD I	$	3,748,073	$	3,936,237	$	3,650,000	$	3,769,100
CSSD II	$	7,632,823	$	8,970,865	$	8,805,800	$	8,761,800
Six Flags SSD	$	1,097,870	$	1,809,306	$	1,274,095	$	3,039,442
Subtotal	$	964,075,508	$	1,002,742,059	$	961,476,970	$	995,338,835
Business-type Activities:								
Golf Course	$	2,894,349	$	3,264,719	$	2,621,500	$	2,727,820
Sustainability, Waste, and Beautification	$	1,937,748	$	2,907,589	$	2,032,937	$	2,699,030
Transit	$	24,591,000	$	38,802,286	$	37,887,082	$	37,838,170
Water	$	255,070,072	$	273,191,398	$	272,055,077	$	285,932,664
Subtotal	$	284,493,169	$	318,165,992	$	314,596,596	$	329,197,684
Total Revenues	$	1,248,568,677	$	1,320,908,051	$	1,276,073,566	$	1,324,536,519

Operating Budgets		Expenditures FY23 Actual		Expenditures FY24 Actual		Expenditures FY25 Adopted		Expenditures FY26 Proposed
Governmental Activities:								
General Fund	$	609,647,932	$	628,860,040	$	624,801,142	$	643,138,945
Claims	$	106,413,838	$	124,752,787	$	122,417,518	$	128,381,741
CSBG	$	1,104,925	$	888,681	$	804,348	$	463,852
Debt Service	$	5,704,250	$	-	$	-	$	-
E911	$	17,014,434	$	18,620,697	$	18,242,679	$	18,953,543
Fire	$	128,926,902	$	138,203,726	$	153,605,210	$	160,557,700
Hotel/Motel Tax	$	20,589,809	$	20,689,936	$	20,500,000	$	20,500,000
Law Library	$	465,880	$	438,532	$	520,529	$	540,192
Parking Deck	$	6,479,804	$	409,069	$	758,285	$	730,100
Street Light District	$	5,791,324	$	6,731,020	$	6,097,364	$	6,502,420
CSSD I	$	4,654,303	$	3,500,000	$	3,650,000	$	3,769,100
CSSD II	$	7,664,670	$	8,500,000	$	8,805,800	$	8,761,800
Six Flags SSD	$	773,816	$	778,848	$	1,274,095	$	3,039,442
Subtotal	$	915,231,886	$	952,373,335	$	961,476,970	$	995,338,835
Business-type Activities:								
Golf Course	$	2,464,672	$	2,983,759	$	2,621,500	$	2,727,820
Sustainability, Waste, and Beautification	$	2,189,744	$	1,141,691	$	2,032,937	$	2,699,030
Transit	$	27,736,322	$	38,614,840	$	37,887,082	$	37,838,170
Water	$	211,409,833	$	226,415,050	$	272,055,077	$	285,932,664
Subtotal	$	243,800,571	$	269,155,339	$	314,596,596	$	329,197,684
Total Expenditures/Expenses	$	1,159,032,457	$	1,221,528,674	$	1,276,073,566	$	1,324,536,519

COBB COUNTY GOVERNMENT
General Fund Budget
FY26 Proposed

		FY23 Actual		FY24 Actual		FY25 Adopted		FY26 Proposed		Increase / (Decrease) From Adopted FY25	Percentage Change
General Fund											
Revenues:											
Property Taxes	$	410,321,745	$	429,087,495	$	431,632,151	$	445,629,378	$	13,997,227	3.24%
Penalties & Interest	$	3,917,310	$	4,542,880	$	3,520,500	$	4,115,500	$	595,000	16.90%
Other Taxes	$	59,408,267	$	59,869,591	$	56,635,000	$	55,080,000	$	(1,555,000)	-2.75%
Licenses and Permits	$	35,203,323	$	35,553,747	$	33,688,010	$	34,133,100	$	445,090	1.32%
Intergovernmental Revenues	$	10,413,349	$	15,124,337	$	6,949,050	$	8,465,100	$	1,516,050	21.82%
Charges for Services	$	51,711,541	$	51,896,290	$	46,213,700	$	50,373,278	$	4,159,578	9.00%
Fines and Forfeitures	$	6,286,359	$	5,368,206	$	4,614,329	$	4,832,000	$	217,671	4.72%
Miscellaneous Revenue	$	5,817,245	$	6,239,914	$	2,536,825	$	3,037,520	$	500,695	19.74%
Other Financing Sources	$	11,200,842	$	15,730,248	$	7,527,600	$	8,154,128	$	626,528	8.32%
Transfers	$	48,566,006	$	37,290,931	$	31,483,977	$	29,318,941	$	(2,165,036)	-6.88%
Fund Balance	$	-	$	-	$	-	$	-	$	-	0.00%
Total General Fund	$	642,845,986	$	660,703,639	$	624,801,142	$	643,138,945	$	18,337,803	2.85%
Expenditures:											
Personnel Services	$	381,591,378	$	411,091,199	$	416,521,747	$	433,172,434	$	16,650,687	4.00%
Operating	$	130,523,016	$	138,898,772	$	127,006,295	$	133,136,603	$	6,130,308	4.83%
Capital	$	23,618,384	$	14,939,759	$	17,623,533	$	17,287,944	$	(335,589)	-1.90%
Debt Service	$	22,485,195	$	22,490,830	$	22,484,898	$	22,490,378	$	5,480	0.02%
Transfers Out	$	51,429,959	$	41,439,481	$	36,993,467	$	35,450,136	$	(1,543,331)	-4.17%
Contingency	$	-	$	-	$	4,171,202	$	1,601,450	$	(2,569,752)	-61.61%
Total General Fund	$	609,647,932	$	628,860,040	$	624,801,142	$	643,138,945	$	18,337,803	3.01%

COBB COUNTY GOVERNMENT
General Fund Expenditure Budget
FY26 Proposed

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
800 MHz Radio Comm.	$ 2,434,002	$ 2,618,232	$ 2,584,462	$ 2,912,842	$ 328,380
Animal Services	$ 4,152,137	$ 4,338,955	$ 4,317,752	$ 4,610,814	$ 293,062
Bd. of Commissioners	$ 1,695,625	$ 2,935,346	$ 2,337,753	$ 1,325,681	$ (1,012,072)
Circuit Defender	$ 6,356,458	$ 6,526,998	$ 6,596,986	$ 6,717,400	$ 120,414
Clerk of State Court	$ 5,856,665	$ 6,196,304	$ 6,427,909	$ 7,065,918	$ 638,009
Clerk of Superior Ct.	$ 7,042,805	$ 6,669,124	$ 7,531,942	$ 7,886,370	$ 354,428
Code Enforcement	$ 1,401,036	$ 1,614,724	$ 1,810,165	$ 1,824,107	$ 13,942
Communications	$ 1,866,645	$ 2,646,844	$ 2,139,374	$ 2,303,727	$ 164,353
Community Dev.-Admin	$ 800,803	$ 980,623	$ 1,825,236	$ 736,048	$ (1,089,188)
County Attorney	$ 3,542,300	$ 3,979,792	$ 4,046,502	$ 4,428,178	$ 381,676
County Clerk	$ 523,876	$ 560,829	$ 605,790	$ 624,099	$ 18,309
County Manager	$ 2,765,874	$ 1,746,525	$ 1,385,241	$ 1,443,105	$ 57,864
Dept of Transportation	$ 20,909,946	$ 24,402,872	$ 25,677,294	$ 22,820,953	$ (2,856,341)
Dept of Trans - Airport	$ 1,104,968	$ 685,908	$ 768,583	$ 744,158	$ (24,425)
Dept of Trans - SPLOST Mgmt	$ 2,468,418	$ 2,672,874	$ 2,776,053	$ 3,061,017	$ 284,964
Development & Inspect.	$ 5,603,978	$ 6,310,358	$ 6,408,535	$ 6,755,721	$ 347,186
District Attorney	$ 14,075,847	$ 14,988,764	$ 15,669,154	$ 15,409,242	$ (259,912)
Diversity Equity and Inclusion	$ -	$ -	$ 188,293	$ -	$ (188,293)
Drug Treatment Educ.	$ 318,010	$ 741,129	$ 432,833	$ 419,721	$ (13,112)
Economic Development	$ 335,891	$ 389,114	$ 368,704	$ 491,082	$ 122,378
Elections & Registration	$ 7,689,423	$ 8,393,398	$ 6,702,876	$ 7,116,065	$ 413,189
Emergency Management	$ 560,942	$ 335,690	$ 570,583	$ 410,943	$ (159,640)
Erosion Control	$ 781,592	$ 796,154	$ 808,422	$ 837,381	$ 28,959
Ethics Board	$ -	$ -	$ 2,130	$ 2,130	$ -
Extension Service	$ 732,538	$ 766,619	$ 666,704	$ 865,369	$ 198,665
Facilities Management	$ 21,374,384	$ 18,834,426	$ 17,408,966	$ 14,550,409	$ (2,858,557)
Finance	$ 3,715,610	$ 4,185,820	$ 4,472,173	$ 4,781,393	$ 309,220
Fleet Management	$ 5,711,570	$ 6,411,267	$ 6,135,365	$ 5,918,323	$ (217,042)
General Fund Admin.	$ 38,890,481	$ 47,918,460	$ 58,045,373	$ 60,986,323	$ 2,940,950
General Fund Cont.	$ 15,002,735	$ 6,615	$ 3,073,402	$ 1,503,650	$ (1,569,752)
GIS- Mapping	$ 10,411	$ 10,142	$ 15,078	$ 15,078	$ -
Govt. Service Centers	$ 241,620	$ 249,467	$ 256,844	$ 152,641	$ (104,203)
Human Resources	$ 3,643,619	$ 4,066,885	$ 4,326,398	$ 4,584,939	$ 258,541
Information Technology Services	$ 23,300,279	$ 23,738,863	$ 25,106,251	$ 27,306,725	$ 2,200,474
Internal Audit	$ 656,198	$ 788,318	$ 847,790	$ 1,059,687	$ 211,897
Juvenile Court	$ 7,195,522	$ 7,462,325	$ 7,586,521	$ 8,067,664	$ 481,143
Library	$ 18,672,608	$ 18,538,743	$ 18,554,760	$ 22,551,956	$ 3,997,196
Magistrate Court	$ 6,135,527	$ 6,374,182	$ 7,664,153	$ 6,997,366	$ (666,787)
Mail Services	$ 2,001,719	$ 2,036,132	$ 1,668,607	$ 2,020,694	$ 352,087
Medical Examiner	$ 3,510,704	$ 3,547,753	$ 3,410,287	$ 3,249,665	$ (160,622)
Occupational Tax	$ 1,733,290	$ 1,870,702	$ 2,011,305	$ 1,998,628	$ (12,677)
Other Govt. Agencies	$ 4,384,740	$ 5,421,057	$ 6,968,118	$ 6,161,354	$ (806,764)
Parks, Rec & Cultural Affairs	$ 32,895,645	$ 38,277,614	$ 34,624,163	$ 36,072,686	$ 1,448,523
Planning	$ 1,162,704	$ 1,110,609	$ 1,111,029	$ 1,197,645	$ 86,616
Police	$ 102,143,323	$ 104,768,297	$ 103,025,335	$ 105,533,332	$ 2,507,997
Probate Court	$ 3,648,510	$ 4,049,425	$ 4,461,663	$ 4,434,647	$ (27,016)
Procurement Services	$ 1,355,691	$ 1,828,154	$ 1,506,346	$ 1,600,654	$ 94,308
Public Safety-Admin	$ 435,259	$ 460,642	$ 314,511	$ 324,162	$ 9,651
Public Safety Training	$ 593,483	$ 609,179	$ 540,750	$ 541,899	$ 1,149
Public Services-Admin	$ 493,627	$ 526,358	$ 545,513	$ 563,602	$ 18,089
Real Estate	$ 8,256,289	$ 1,607,603	$ 293,598	$ 309,862	$ 16,264
Records Management	$ 860,655	$ 863,530	$ 1,308,683	$ 1,196,084	$ (112,599)
Senior Services	$ 5,370,589	$ 5,075,520	$ 5,428,235	$ 5,460,957	$ 32,722
Sheriff	$ 126,950,507	$ 138,566,750	$ 123,093,591	$ 133,122,775	$ 10,029,184
Solicitor	$ 8,527,016	$ 9,636,465	$ 9,433,137	$ 8,858,928	$ (574,209)
Stadium Debt Service	$ 22,483,495	$ 22,487,130	$ 22,481,198	$ 22,486,678	$ 5,480
State Court	$ 9,308,167	$ 9,814,872	$ 9,799,630	$ 10,294,698	$ 495,068
State Court - DUI Court	$ 427,714	$ 466,278	$ 222,523	$ 230,785	$ 8,262
Superior Court	$ 10,596,126	$ 10,809,663	$ 11,260,762	$ 11,500,862	$ 240,100
Support Service-Admin	$ 376,133	$ 399,826	$ 428,070	$ 467,980	$ 39,910
Tax Assessor	$ 7,764,711	$ 7,865,027	$ 7,669,940	$ 8,022,505	$ 352,565
Tax Commissioner	$ 9,077,891	$ 9,933,970	$ 10,088,575	$ 11,300,449	$ 1,211,874
Vehicle Acquisition	$ 6,641,161	$ 5,922,448	$ 6,000,000	$ 6,000,000	$ -
Zoning	$ 1,078,442	$ 1,022,346	$ 963,223	$ 899,189	$ (64,034)
	$ 609,647,932	$ 628,860,040	$ 624,801,142	$ 643,138,945	$ 18,337,803

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY26 Proposed

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
800 MHz Radio Comm.					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 691,623	$ 670,077	$ 650,000	$ 650,000	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 83,397	$ 83,397	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ 15,399	$ -	$ -	$ -
Total	$ 775,020	$ 768,873	$ 650,000	$ 650,000	$ -
Personnel Services	$ 520,156	$ 618,379	$ 657,891	$ 669,790	$ 11,899
Operating	$ 1,845,312	$ 1,991,462	$ 1,926,571	$ 2,243,052	$ 316,481
Capital	$ 68,534	$ 8,391	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total 800 MHz Radio Comm.	$ 2,434,002	$ 2,618,232	$ 2,584,462	$ 2,912,842	$ 328,380
Animal Services					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 67,296	$ 38,079	$ 75,000	$ 40,000	$ (35,000)
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 15,454	$ 36,949	$ -	$ -	$ -
Other Financing Sources	$ 5,972	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 88,722	$ 75,028	$ 75,000	$ 40,000	$ (35,000)
Personnel Services	$ 3,524,769	$ 3,720,243	$ 3,765,922	$ 4,073,984	$ 308,062
Operating	$ 627,368	$ 618,712	$ 536,830	$ 536,830	$ -
Capital	$ -	$ -	$ 15,000	$ -	$ (15,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Animal Services	$ 4,152,137	$ 4,338,955	$ 4,317,752	$ 4,610,814	$ 293,062
Bd. of Commissioners					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 1,204,234	$ 1,243,313	$ 1,276,903	$ 1,254,831	$ (22,072)
Operating	$ 91,392	$ 92,032	$ 60,850	$ 70,850	$ 10,000
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 400,000	$ 1,600,000	$ -	$ -	$ -
Contingency	$ -	$ -	$ 1,000,000	$ -	$ (1,000,000)
Total Bd. of Commissioners	$ 1,695,625	$ 2,935,346	$ 2,337,753	$ 1,325,681	$ (1,012,072)

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Bd. of Equalization					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 403,791	$ 450,924	$ 503,589	$ 546,476	$ 42,887
Operating	$ 96,405	$ 103,532	$ 80,850	$ 135,850	$ 55,000
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Bd. of Equalization	$ 500,196	$ 554,456	$ 584,439	$ 682,326	$ 97,887
Circuit Defender					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 293,901	$ 269,409	$ 260,000	$ 260,000	$ -
Charges for Services	$ 22,058	$ 15,905	$ 25,000	$ 15,000	$ (10,000)
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 234,327	$ 164,397	$ 253,000	$ 167,000	$ (86,000)
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 550,286	$ 449,712	$ 538,000	$ 442,000	$ (96,000)
Personnel Services	$ 1,098,130	$ 1,086,466	$ 1,166,361	$ 1,136,775	$ (29,586)
Operating	$ 5,258,328	$ 5,440,532	$ 5,430,625	$ 5,580,625	$ 150,000
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Circuit Defender	$ 6,356,458	$ 6,526,998	$ 6,596,986	$ 6,717,400	$ 120,414
Clerk of State Court					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 1,115,157	$ 1,233,878	$ 915,000	$ 1,125,000	$ 210,000
Fines and Forfeitures	$ 3,633,863	$ 3,252,746	$ 3,251,646	$ 3,250,000	$ (1,646)
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 2,299	$ 3,623	$ 300	$ 2,000	$ 1,700
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 4,751,319	$ 4,490,247	$ 4,166,946	$ 4,377,000	$ 210,054
Personnel Services	$ 5,706,131	$ 6,038,355	$ 6,335,956	$ 6,951,665	$ 615,709
Operating	$ 150,533	$ 157,949	$ 91,953	$ 114,253	$ 22,300
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Clerk of State Court	$ 5,856,665	$ 6,196,304	$ 6,427,909	$ 7,065,918	$ 638,009

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Clerk of Superior Ct.					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ 1,500	$ -	$ -	$ -	$ -
Other Taxes	$ 2,103,406	$ 1,899,249	$ 1,600,000	$ 1,700,000	$ 100,000
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 7,719,040	$ 6,587,377	$ 6,225,000	$ 6,215,000	$ (10,000)
Fines and Forfeitures	$ 382,733	$ 191,710	$ 305,493	$ 187,500	$ (117,993)
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 226,271	$ 137,265	$ -	$ -	$ -
Other Financing Sources	$ 37	$ -	$ 2,000	$ 50	$ (1,950)
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 10,432,988	$ 8,815,600	$ 8,132,493	$ 8,102,550	$ (29,943)
Personnel Services	$ 6,060,253	$ 5,575,856	$ 6,460,768	$ 6,717,309	$ 256,541
Operating	$ 482,356	$ 538,811	$ 486,735	$ 486,735	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Clerk of Superior Ct.	$ 6,542,609	$ 6,114,667	$ 6,947,503	$ 7,204,044	$ 256,541
Code Enforcement					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 180	$ 135	$ 100	$ 100	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 53,513	$ 29,184	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 65	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 53,758	$ 29,319	$ 100	$ 100	$ -
Personnel Services	$ 1,229,867	$ 1,544,004	$ 1,714,035	$ 1,727,977	$ 13,942
Operating	$ 73,730	$ 70,720	$ 96,130	$ 96,130	$ -
Capital	$ 97,439	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Code Enforcement	$ 1,401,036	$ 1,614,724	$ 1,810,165	$ 1,824,107	$ 13,942
Communications					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ 7,534,801	$ 5,515,222	$ 5,750,000	$ 4,750,000	$ (1,000,000)
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 182,573	$ 163,624	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 21,666	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 7,739,041	$ 5,678,845	$ 5,750,000	$ 4,750,000	$ (1,000,000)
Personnel Services	$ 1,419,803	$ 1,795,996	$ 1,866,730	$ 2,031,083	$ 164,353
Operating	$ 253,956	$ 350,695	$ 272,644	$ 272,644	$ -
Capital	$ 192,885	$ 500,154	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Communications	$ 1,866,645	$ 2,646,844	$ 2,139,374	$ 2,303,727	$ 164,353

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Community Dev.-Admin					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 20,257	$ -	$ 20,000	$ -	$ (20,000)
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 20,257	$ -	$ 20,000	$ -	$ (20,000)
Personnel Services	$ 717,580	$ 757,757	$ 725,725	$ 676,537	$ (49,188)
Operating	$ 55,719	$ 222,866	$ 1,059,511	$ 59,511	$ (1,000,000)
Capital	$ 27,503	$ -	$ 40,000	$ -	$ (40,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Community Dev.-Admin	$ 800,803	$ 980,623	$ 1,825,236	$ 736,048	$ (1,089,188)
County Attorney					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 86,383	$ 212,890	$ 80,000	$ 100,000	$ 20,000
Other Financing Sources	$ -	$ -	$ 1,000	$ -	$ (1,000)
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 86,383	$ 212,890	$ 81,000	$ 100,000	$ 19,000
Personnel Services	$ 3,139,824	$ 3,518,966	$ 3,525,117	$ 3,906,793	$ 381,676
Operating	$ 377,064	$ 460,826	$ 521,385	$ 521,385	$ -
Capital	$ 25,411	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total County Attorney	$ 3,542,300	$ 3,979,792	$ 4,046,502	$ 4,428,178	$ 381,676
County Clerk					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 30	$ 15	$ 50	$ 50	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 30	$ 15	$ 50	$ 50	$ -
Personnel Services	$ 502,862	$ 535,351	$ 564,875	$ 583,184	$ 18,309
Operating	$ 21,013	$ 25,478	$ 40,915	$ 40,915	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total County Clerk	$ 523,876	$ 560,829	$ 605,790	$ 624,099	$ 18,309

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
County Manager					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 100	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 894	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 100	$ 894	$ -	$ -	$ -
Personnel Services	$ 970,818	$ 1,133,575	$ 1,026,631	$ 1,076,695	$ 50,064
Operating	$ 345,056	$ 612,951	$ 258,610	$ 266,410	$ 7,800
Capital	$ 1,450,000	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 100,000	$ 100,000	$ -
Total County Manager	$ 2,765,874	$ 1,746,525	$ 1,385,241	$ 1,443,105	$ 57,864
Dept of Transportation					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 101,177	$ 115,131	$ 5,000	$ 55,000	$ 50,000
Intergovernmental Revenues	$ 1,429	$ -	$ -	$ -	$ -
Charges for Services	$ 310,185	$ 419,211	$ 295,000	$ 340,000	$ 45,000
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,895,693	$ 1,839,542	$ 1,341,000	$ 1,666,000	$ 325,000
Other Financing Sources	$ 71,081	$ 74,206	$ -	$ -	$ -
Transfers	$ 75,003	$ 252,707	$ -	$ -	$ -
Total	$ 2,454,568	$ 2,700,798	$ 1,641,000	$ 2,061,000	$ 420,000
Personnel Services	$ 17,778,029	$ 20,196,102	$ 21,016,831	$ 21,661,158	$ 644,327
Operating	$ 4,506,335	$ 5,518,652	$ 4,375,099	$ 4,385,970	$ 10,871
Capital	$ 943,718	$ 1,276,639	$ 3,830,000	$ 579,000	$ (3,251,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 1,255,249	$ 770,262	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Dept of Transportation	$ 24,483,332	$ 27,761,655	$ 29,221,930	$ 26,626,128	$ (2,595,802)
Development & Inspect.					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 5,995,209	$ 6,994,985	$ 5,348,910	$ 6,050,000	$ 701,090
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 800,184	$ 821,701	$ 582,000	$ 741,000	$ 159,000
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ 5,140	$ -	$ -	$ -
Other Financing Sources	$ 2,255	$ 2,784	$ 100	$ 100	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 6,797,648	$ 7,824,610	$ 5,931,010	$ 6,791,100	$ 860,090
Personnel Services	$ 5,256,378	$ 5,887,266	$ 6,134,637	$ 6,481,823	$ 347,186
Operating	$ 347,600	$ 384,371	$ 273,898	$ 273,898	$ -
Capital	$ -	$ 38,720	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Development & Inspect.	$ 5,603,978	$ 6,310,358	$ 6,408,535	$ 6,755,721	$ 347,186

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
District Attorney					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 83,822	$ 49,495	$ 76,000	$ 46,000	$ (30,000)
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 108	$ -	$ -	$ -	$ -
Other Financing Sources	$ 244	$ 6,277	$ -	$ -	$ -
Transfers	$ 6,988	$ 6,988	$ -	$ -	$ -
Total	$ 91,161	$ 62,760	$ 76,000	$ 46,000	$ (30,000)
Personnel Services	$ 10,408,375	$ 10,851,600	$ 11,182,686	$ 10,806,706	$ (375,980)
Operating	$ 897,697	$ 916,080	$ 833,721	$ 904,019	$ 70,298
Capital	$ 272,335	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 490,445	$ 535,144	$ 650,000	$ 650,000	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total District Attorney	$ 12,068,852	$ 12,302,825	$ 12,666,407	$ 12,360,725	$ (305,682)
District Attorney - Family Justice Center					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 5,078	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 5,078	$ -	$ -	$ -	$ -
Personnel Services	$ -	$ 371,093	$ 371,838	$ 436,935	$ 65,097
Operating	$ 47,546	$ 124,950	$ 173,828	$ 105,030	$ (68,798)
Capital	$ 231,006	$ 46,745	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total District Attorney - Family Justice Center	$ 278,551	$ 542,787	$ 545,666	$ 541,965	$ (3,701)
District Attorney - Victim Witness					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 1,607,318	$ 2,003,434	$ 2,219,384	$ 2,268,855	$ 49,471
Operating	$ 121,126	$ 139,717	$ 237,697	$ 237,697	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total District Attorney - Victim Witness	$ 1,728,444	$ 2,143,152	$ 2,457,081	$ 2,506,552	$ 49,471

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Diversity Equity and Inclusion					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ -	$ -	$ 188,293	$ -	$ (188,293)
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Diversity Equity and Inclusion	$ -	$ -	$ 188,293	$ -	$ (188,293)
Drug Treatment Educ.					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 262,319	$ 260,869	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 765	$ 20	$ -	$ 20	$ 20
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 263,084	$ 260,889	$ -	$ 20	$ 20
Personnel Services	$ 167,665	$ 244,453	$ 297,833	$ 284,721	$ (13,112)
Operating	$ 150,346	$ 185,549	$ 135,000	$ 135,000	$ -
Capital	$ -	$ 311,127	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Drug Treatment Educ.	$ 318,010	$ 741,129	$ 432,833	$ 419,721	$ (13,112)
Economic Development					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 298,352	$ 357,458	$ 316,894	$ 439,272	$ 122,378
Operating	$ 37,539	$ 31,656	$ 51,810	$ 51,810	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Economic Development	$ 335,891	$ 389,114	$ 368,704	$ 491,082	$ 122,378

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Elections & Registration					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 22,086	$ 112,470	$ 20,500	$ 20,500	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 300	$ (2,053)	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ 1,150	$ -	$ -	$ -	$ -
Total	$ 23,536	$ 110,418	$ 20,500	$ 20,500	$ -
Personnel Services	$ 6,126,251	$ 6,680,049	$ 5,073,139	$ 5,486,328	$ 413,189
Operating	$ 1,561,141	$ 1,713,349	$ 1,629,737	$ 1,629,737	$ -
Capital	$ 2,030	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Elections & Registration	$ 7,689,423	$ 8,393,398	$ 6,702,876	$ 7,116,065	$ 413,189
Emergency Management					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 302,200	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ 35,788	$ -	$ -	$ -
Total	$ 302,200	$ 35,788	$ -	$ -	$ -
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 503,732	$ 299,902	$ 570,583	$ 410,943	$ (159,640)
Capital	$ 57,210	$ 35,788	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Emergency Management	$ 560,942	$ 335,690	$ 570,583	$ 410,943	$ (159,640)
Erosion Control					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 13,866	$ 7,600	$ 10,000	$ 7,500	$ (2,500)
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 13,866	$ 7,600	$ 10,000	$ 7,500	$ (2,500)
Personnel Services	$ 730,484	$ 767,856	$ 783,950	$ 812,909	$ 28,959
Operating	$ 19,462	$ 28,299	$ 24,472	$ 24,472	$ -
Capital	$ 31,646	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Erosion Control	$ 781,592	$ 796,154	$ 808,422	$ 837,381	$ 28,959

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Ethics Board					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ -	$ -	$ 2,130	$ 2,130	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Ethics Board	$ -	$ -	$ 2,130	$ 2,130	$ -
Extension Service					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ 25,000	$ -	$ (25,000)
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 25,000	$ -	$ (25,000)
Personnel Services	$ 581,869	$ 576,954	$ 630,495	$ 823,360	$ 192,865
Operating	$ 150,669	$ 189,665	$ 36,209	$ 42,009	$ 5,800
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Extension Service	$ 732,538	$ 766,619	$ 666,704	$ 865,369	$ 198,665
Facilities Management					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 77,972	$ 21,144	$ 72,000	$ 20,000	$ (52,000)
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 56,449	$ 48,901	$ 30,000	$ 45,000	$ 15,000
Other Financing Sources	$ 5,797	$ 18,115	$ -	$ -	$ -
Transfers	$ 249,610	$ 3,200	$ -	$ -	$ -
Total	$ 389,828	$ 91,360	$ 102,000	$ 65,000	$ (37,000)
Personnel Services	$ 6,173,486	$ 6,051,105	$ 6,404,601	$ 6,742,770	$ 338,169
Operating	$ 6,931,426	$ 7,495,324	$ 6,354,365	$ 6,907,639	$ 553,274
Capital	$ 1,019,472	$ 2,072,866	$ 4,650,000	$ 900,000	$ (3,750,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 7,250,000	$ 3,215,132	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Facilities Management	$ 21,374,384	$ 18,834,426	$ 17,408,966	$ 14,550,409	$ (2,858,557)

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Finance					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ 44,458,304	$ 47,339,243	$ 44,100,000	$ 43,600,000	$ (500,000)
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 12,563,214	$ 12,351,494	$ 12,225,050	$ 13,334,978	$ 1,109,928
Fines and Forfeitures	$ 212,518	$ 215,972	$ 212,126	$ 215,000	$ 2,874
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 88,310	$ 183,878	$ 76,000	$ 165,500	$ 89,500
Other Financing Sources	$ 4,018	$ 5,508	$ 2,000	$ 4,000	$ 2,000
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 57,326,363	$ 60,096,095	$ 56,615,176	$ 57,319,478	$ 704,302
Personnel Services	$ 3,459,538	$ 3,963,381	$ 4,157,523	$ 4,416,743	$ 259,220
Operating	$ 256,072	$ 222,439	$ 314,650	$ 364,650	$ 50,000
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Finance	$ 3,715,610	$ 4,185,820	$ 4,472,173	$ 4,781,393	$ 309,220
Fleet Management					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 76,636	$ 82,930	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 7,739	$ 1,784	$ 7,000	$ 7,000	$ -
Other Financing Sources	$ 1,357	$ 6,072	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 85,731	$ 90,786	$ 7,000	$ 7,000	$ -
Personnel Services	$ 3,147,379	$ 3,447,947	$ 3,475,370	$ 3,424,328	$ (51,042)
Operating	$ 2,555,601	$ 2,963,320	$ 2,484,995	$ 2,493,995	$ 9,000
Capital	$ 8,590	$ -	$ 175,000	$ -	$ (175,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Fleet Management	$ 5,711,570	$ 6,411,267	$ 6,135,365	$ 5,918,323	$ (217,042)
General Fund Admin. & Contingency					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 795,741	$ 5,896,509	$ -	$ -	$ -
Charges for Services	$ 38,000	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 297,900	$ 301,109	$ 233,000	$ 264,000	$ 31,000
Other Financing Sources	$ 9,915,249	$ 13,829,083	$ 7,000,000	$ 7,478,378	$ 478,378
Transfers	$ 34,647,866	$ 18,341,686	$ 16,619,377	$ 14,404,341	$ (2,215,036)
Fund Balance	$ -	$ -	$ -	$ -	$ -
Total	$ 45,694,756	$ 38,368,387	$ 23,852,377	$ 22,146,719	$ (1,705,658)
Personnel Services	$ -	$ -	$ 4,391,253	$ 5,407,047	$ 1,015,794
Operating	$ 17,014,524	$ 17,999,025	$ 19,645,421	$ 22,187,640	$ 2,542,219
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 1,700	$ 3,700	$ 3,700	$ 3,700	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 36,876,992	$ 29,922,349	$ 34,007,199	$ 33,390,136	$ (617,063)
Contingency	$ -	$ -	$ 3,071,202	$ 1,501,450	$ (1,569,752)
Total General Fund Admin. & Contingency	$ 53,893,216	$ 47,925,075	$ 61,118,775	$ 62,489,973	$ 1,371,198

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
GIS- Mapping					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 10,411	$ 10,142	$ 15,078	$ 15,078	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total GIS- Mapping	$ 10,411	$ 10,142	$ 15,078	$ 15,078	$ -
Govt. Service Centers					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,950	$ 1,500	$ 1,000	$ 1,000	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,950	$ 1,500	$ 1,000	$ 1,000	$ -
Personnel Services	$ 240,947	$ 248,492	$ 254,201	$ 149,998	$ (104,203)
Operating	$ 672	$ 975	$ 2,643	$ 2,643	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Govt. Service Centers	$ 241,620	$ 249,467	$ 256,844	$ 152,641	$ (104,203)
Human Resources					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 743	$ -	$ -	$ -	$ -
Other Financing Sources	$ 109	$ 336	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 852	$ 336	$ -	$ -	$ -
Personnel Services	$ 2,933,664	$ 3,323,233	$ 3,460,228	$ 3,759,089	$ 298,861
Operating	$ 669,635	$ 703,332	$ 825,850	$ 825,850	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 40,320	$ 40,320	$ 40,320	$ -	$ (40,320)
Contingency	$ -	$ -	$ -	$ -	$ -
Total Human Resources	$ 3,643,619	$ 4,066,885	$ 4,326,398	$ 4,584,939	$ 258,541

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Information Technology Services					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 106	$ -	$ -	$ -	$ -
Other Financing Sources	$ 17,741	$ 5,407	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 17,847	$ 5,407	$ -	$ -	$ -
Personnel Services	$ 14,714,608	$ 15,688,241	$ 16,177,173	$ 17,019,521	$ 842,348
Operating	$ 7,964,036	$ 7,800,622	$ 8,929,078	$ 10,287,204	$ 1,358,126
Capital	$ 22,635	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 599,000	$ 250,000	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Information Technology Services	$ 23,300,279	$ 23,738,863	$ 25,106,251	$ 27,306,725	$ 2,200,474
Internal Audit					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 108	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 108	$ -	$ -	$ -	$ -
Personnel Services	$ 635,386	$ 673,888	$ 683,399	$ 895,296	$ 211,897
Operating	$ 20,813	$ 113,984	$ 164,391	$ 164,391	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ 445	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Internal Audit	$ 656,198	$ 788,318	$ 847,790	$ 1,059,687	$ 211,897
Juvenile Court					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 288,500	$ 293,000	$ 275,000	$ 290,000	$ 15,000
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 44,789	$ 48,479	$ 26,636	$ 47,000	$ 20,364
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 6,670	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 339,959	$ 341,479	$ 301,636	$ 337,000	$ 35,364
Personnel Services	$ 6,784,955	$ 7,150,450	$ 7,283,324	$ 7,754,207	$ 470,883
Operating	$ 185,553	$ 198,216	$ 168,197	$ 178,457	$ 10,260
Capital	$ 95,389	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 129,625	$ 113,659	$ 135,000	$ 135,000	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Juvenile Court	$ 7,195,522	$ 7,462,325	$ 7,586,521	$ 8,067,664	$ 481,143

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Library					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 1,121,624	$ 1,187,684	$ 1,000,000	$ 1,000,000	$ -
Charges for Services	$ 121,954	$ 117,017	$ 10,000	$ 1,500	$ (8,500)
Fines and Forfeitures	$ 139,586	$ 152,220	$ 125,000	$ 150,000	$ 25,000
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 43,323	$ 39,536	$ -	$ 25,000	$ 25,000
Other Financing Sources	$ 99,946	$ 116,107	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,526,434	$ 1,612,564	$ 1,135,000	$ 1,176,500	$ 41,500
Personnel Services	$ 13,776,098	$ 14,447,792	$ 14,827,120	$ 15,602,372	$ 775,252
Operating	$ 4,010,919	$ 4,081,490	$ 3,727,640	$ 3,600,640	$ (127,000)
Capital	$ 29,988	$ 9,461	$ -	$ 3,348,944	$ 3,348,944
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 855,603	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Library	$ 18,672,608	$ 18,538,743	$ 18,554,760	$ 22,551,956	$ 3,997,196
Magistrate Court					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 1,809,583	$ 1,968,368	$ 1,275,000	$ 1,500,000	$ 225,000
Fines and Forfeitures	$ 10,100	$ 11,822	$ 8,428	$ 10,000	$ 1,572
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 245	$ 219	$ 50	$ 200	$ 150
Transfers	$ -	$ 498,538	$ -	$ -	$ -
Total	$ 1,819,928	$ 2,478,946	$ 1,283,478	$ 1,510,200	$ 226,722
Personnel Services	$ 5,999,980	$ 6,217,672	$ 7,460,909	$ 6,794,122	$ (666,787)
Operating	$ 135,547	$ 156,510	$ 203,244	$ 203,244	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Magistrate Court	$ 6,135,527	$ 6,374,182	$ 7,664,153	$ 6,997,366	$ (666,787)
Mail Services					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 356,887	$ 366,975	$ 407,386	$ 461,309	$ 53,923
Operating	$ 1,644,832	$ 1,669,157	$ 1,261,221	$ 1,559,385	$ 298,164
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Mail Services	$ 2,001,719	$ 2,036,132	$ 1,668,607	$ 2,020,694	$ 352,087

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Medical Examiner					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 39,880	$ 17,909	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 3,200	$ 400	$ 3,000	$ 500	$ (2,500)
Other Financing Sources	$ 3,704	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 46,784	$ 18,309	$ 3,000	$ 500	$ (2,500)
Personnel Services	$ 2,933,453	$ 3,027,903	$ 2,995,159	$ 2,834,537	$ (160,622)
Operating	$ 577,250	$ 519,850	$ 415,128	$ 415,128	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Medical Examiner	$ 3,510,704	$ 3,547,753	$ 3,410,287	$ 3,249,665	$ (160,622)
Occupational Tax					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ 989,131	$ 1,024,514	$ 840,000	$ 989,500	$ 149,500
Other Taxes	$ 5,271,291	$ 5,074,270	$ 5,150,000	$ 4,990,000	$ (160,000)
Licenses and Permits	$ 28,318,636	$ 27,605,304	$ 27,641,000	$ 27,231,000	$ (410,000)
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 82,488	$ 115,362	$ 80,200	$ 70,200	$ (10,000)
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,589	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 34,663,135	$ 33,819,450	$ 33,711,200	$ 33,280,700	$ (430,500)
Personnel Services	$ 1,445,148	$ 1,577,339	$ 1,543,917	$ 1,571,240	$ 27,323
Operating	$ 288,142	$ 293,364	$ 427,388	$ 427,388	$ -
Capital	$ -	$ -	$ 40,000	$ -	$ (40,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Occupational Tax	$ 1,733,290	$ 1,870,702	$ 2,011,305	$ 1,998,628	$ (12,677)
Other Govt./Non-Profit					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 4,093,672	$ 4,506,889	$ 6,041,448	$ 6,086,354	$ 44,906
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 291,068	$ 914,168	$ 926,670	$ 75,000	$ (851,670)
Contingency	$ -	$ -	$ -	$ -	$ -
Total Other Govt./Non-Profit	$ 4,384,740	$ 5,421,057	$ 6,968,118	$ 6,161,354	$ (806,764)

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Parks, Rec & Cultural Affairs					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 29,636	$ 34,387	$ 25,000	$ 30,000	$ 5,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 4,910,584	$ 4,739,822	$ 4,230,850	$ 4,467,600	$ 236,750
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,394,627	$ 2,233,461	$ 86,350	$ 149,350	$ 63,000
Other Financing Sources	$ 43,684	$ 46,816	$ 10,000	$ 20,000	$ 10,000
Transfers	$ 23,512	$ 72,130	$ -	$ -	$ -
Total	$ 6,402,044	$ 7,126,617	$ 4,352,200	$ 4,666,950	$ 314,750
Personnel Services	$ 20,767,332	$ 22,744,522	$ 24,140,421	$ 24,524,153	$ 383,732
Operating	$ 9,302,673	$ 10,121,877	$ 8,869,742	$ 8,738,533	$ (131,209)
Capital	$ 2,732,641	$ 2,144,365	$ 1,614,000	$ 2,810,000	$ 1,196,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 93,000	$ 3,266,850	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Parks, Rec & Cultural Affairs	$ 32,895,645	$ 38,277,614	$ 34,624,163	$ 36,072,686	$ 1,448,523
Planning					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 13,300	$ -	$ 13,000	$ -	$ (13,000)
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 23,605	$ 20,425	$ 25,000	$ 25,000	$ -
Other Financing Sources	$ 30	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 36,935	$ 20,425	$ 38,000	$ 25,000	$ (13,000)
Personnel Services	$ 1,153,111	$ 1,101,077	$ 1,077,069	$ 1,163,685	$ 86,616
Operating	$ 9,593	$ 9,533	$ 33,960	$ 33,960	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Planning	$ 1,162,704	$ 1,110,609	$ 1,111,029	$ 1,197,645	$ 86,616
Police					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 775	$ 860	$ 500	$ 500	$ -
Intergovernmental Revenues	$ 223,946	$ 108,806	$ 3,000	$ 5,000	$ 2,000
Charges for Services	$ 425,742	$ 421,600	$ 275,000	$ 290,000	$ 15,000
Fines and Forfeitures	$ 220,095	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 131,107	$ 82,585	$ 3,100	$ 4,000	$ 900
Other Financing Sources	$ 260,756	$ 427,143	$ 255,000	$ 393,000	$ 138,000
Transfers	$ 3,235,081	$ 853,849	$ -	$ -	$ -
Total	$ 4,497,502	$ 1,894,843	$ 536,600	$ 692,500	$ 155,900
Personnel Services	$ 90,043,914	$ 95,239,178	$ 94,646,124	$ 96,910,990	$ 2,264,866
Operating	$ 8,723,377	$ 9,024,781	$ 8,379,211	$ 8,622,342	$ 243,131
Capital	$ 1,176,031	$ 504,339	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 2,200,000	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Police	$ 102,143,323	$ 104,768,297	$ 103,025,335	$ 105,533,332	$ 2,507,997

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Probate Court					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 537,868	$ 568,273	$ 455,500	$ 550,500	$ 95,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 847,977	$ 890,258	$ 802,000	$ 807,000	$ 5,000
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,385,845	$ 1,458,531	$ 1,257,500	$ 1,357,500	$ 100,000
Personnel Services	$ 3,414,979	$ 3,731,329	$ 3,682,706	$ 4,089,690	$ 406,984
Operating	$ 231,944	$ 318,096	$ 278,957	$ 344,957	$ 66,000
Capital	$ 1,587	$ -	$ 500,000	$ -	$ (500,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Probate Court	$ 3,648,510	$ 4,049,425	$ 4,461,663	$ 4,434,647	$ (27,016)
Public Safety-Admin					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 2,691	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 2,691	$ -	$ -	$ -
Personnel Services	$ 308,024	$ 181,033	$ 192,821	$ 202,472	$ 9,651
Operating	$ 127,235	$ 185,374	$ 121,690	$ 121,690	$ -
Capital	$ -	$ 94,234	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Public Safety-Admin	$ 435,259	$ 460,642	$ 314,511	$ 324,162	$ 9,651
Public Safety Training					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 5,000	$ 3,500	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 3,000	$ -	$ -	$ -	$ -
Other Financing Sources	$ 174	$ 258,723	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 8,174	$ 262,223	$ -	$ -	$ -
Personnel Services	$ 33,034	$ 30,927	$ 33,072	$ 34,221	$ 1,149
Operating	$ 560,449	$ 578,252	$ 507,678	$ 507,678	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Public Safety Training	$ 593,483	$ 609,179	$ 540,750	$ 541,899	$ 1,149

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Public Services-Admin					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 475,952	$ 504,729	$ 513,233	$ 542,322	$ 29,089
Operating	$ 17,675	$ 21,630	$ 32,280	$ 21,280	$ (11,000)
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Public Services-Admin	$ 493,627	$ 526,358	$ 545,513	$ 563,602	$ 18,089
Procurement Services					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 247,284	$ 131,937	$ 100,000	$ 100,000	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 247,284	$ 131,937	$ 100,000	$ 100,000	$ -
Personnel Services	$ 1,293,921	$ 1,431,920	$ 1,471,411	$ 1,565,719	$ 94,308
Operating	$ 52,070	$ 63,912	$ 34,935	$ 34,935	$ -
Capital	$ 9,700	$ 332,322	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Procurement Services	$ 1,355,691	$ 1,828,154	$ 1,506,346	$ 1,600,654	$ 94,308
Real Estate					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ 8,190,090	$ 1,251,220	$ -	$ -	$ -
Total	$ 8,190,090	$ 1,251,220	$ -	$ -	$ -
Personnel Services	$ 15,515	$ 235,827	$ 263,298	$ 279,562	$ 16,264
Operating	$ 18,275	$ 18,494	$ 30,300	$ 30,300	$ -
Capital	$ 8,222,499	$ 1,353,282	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Real Estate	$ 8,256,289	$ 1,607,603	$ 293,598	$ 309,862	$ 16,264

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Records Management					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 309,577	$ 307,548	$ 337,880	$ 293,130	$ (44,750)
Operating	$ 551,078	$ 555,982	$ 905,038	$ 902,954	$ (2,084)
Capital	$ -	$ -	$ 65,765	$ -	$ (65,765)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Records Management	$ 860,655	$ 863,530	$ 1,308,683	$ 1,196,084	$ (112,599)
Senior Services					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 151,657	$ 253,130	$ 100,100	$ 165,500	$ 65,400
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 68,723	$ 80,855	$ 5,100	$ 2,100	$ (3,000)
Other Financing Sources	$ (4,686)	$ 14,477	$ -	$ -	$ -
Transfers	$ 125,000	$ 69,699	$ -	$ -	$ -
Total	$ 340,694	$ 418,161	$ 105,200	$ 167,600	$ 62,400
Personnel Services	$ 3,097,349	$ 3,110,727	$ 3,412,908	$ 3,577,239	$ 164,331
Operating	$ 690,054	$ 1,003,287	$ 682,841	$ 683,718	$ 877
Capital	$ 673,394	$ 189,218	$ 137,073	$ -	$ (137,073)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 909,792	$ 772,287	$ 1,195,413	$ 1,200,000	$ 4,587
Contingency	$ -	$ -	$ -	$ -	$ -
Total Senior Services	$ 5,370,589	$ 5,075,520	$ 5,428,235	$ 5,460,957	$ 32,722
Sheriff					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 7,219	$ 4,676	$ 5,000	$ 5,000	$ -
Intergovernmental Revenues	$ 5,693,430	$ 5,418,462	$ 3,540,050	$ 5,055,100	$ 1,515,050
Charges for Services	$ 768,776	$ 953,386	$ 615,500	$ 870,000	$ 254,500
Fines and Forfeitures	$ 1,128,303	$ 948,836	$ 550,000	$ 825,000	$ 275,000
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 76,800	$ 110,464	$ 42,500	$ 65,000	$ 22,500
Other Financing Sources	$ 128,199	$ 62,090	$ 50,100	$ 50,100	$ -
Transfers	$ 2,011,705	$ 645,360	$ -	$ -	$ -
Total	$ 9,814,432	$ 8,143,274	$ 4,803,150	$ 6,870,200	$ 2,067,050
Personnel Services	$ 87,941,380	$ 97,157,791	$ 91,682,215	$ 98,170,717	$ 6,488,502
Operating	$ 37,468,750	$ 41,032,283	$ 30,961,376	$ 32,502,058	$ 1,540,682
Capital	$ 1,540,377	$ 376,676	$ 450,000	$ 2,450,000	$ 2,000,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Sheriff	$ 126,950,507	$ 138,566,750	$ 123,093,591	$ 133,122,775	$ 10,029,184

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Solicitor					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 19,000	$ 10,490	$ 1,000	$ 10,000	$ 9,000
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 41,358	$ 80,255	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 9,843	$ 3,300	$ 5,000	$ 5,000	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 70,201	$ 94,045	$ 6,000	$ 15,000	$ 9,000
Personnel Services	$ 8,035,700	$ 9,059,504	$ 8,798,509	$ 8,377,745	$ (420,764)
Operating	$ 136,972	$ 179,180	$ 110,890	$ 110,890	$ -
Capital	$ -	$ -	$ 106,695	$ -	$ (106,695)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Solicitor	$ 8,172,672	$ 9,238,684	$ 9,016,094	$ 8,488,635	$ (527,459)
Solicitor Victim Witness					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 347,652	$ 362,278	$ 388,443	$ 341,693	$ (46,750)
Operating	$ 6,692	$ 35,503	$ 28,600	$ 28,600	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Solicitor Victim Witness	$ 354,344	$ 397,781	$ 417,043	$ 370,293	$ (46,750)
Stadium Debt Service					
Property Taxes	$ 822,962	$ 728,812	$ 847,651	$ 750,000	$ (97,651)
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 6,100,000	$ 6,100,000	$ 6,100,000	$ 6,100,000	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ 15,244,368	$ 14,864,600	$ 14,914,600	$ 50,000
Total	$ 6,922,962	$ 22,073,179	$ 21,812,251	$ 21,764,600	$ (47,651)
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 22,483,495	$ 22,487,130	$ 22,481,198	$ 22,486,678	$ 5,480
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Stadium Debt Service	$ 22,483,495	$ 22,487,130	$ 22,481,198	$ 22,486,678	$ 5,480

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
State Court					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 398,199	$ 319,060	$ 300,000	$ 300,000	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 193	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 398,392	$ 319,060	$ 300,000	$ 300,000	$ -
Personnel Services	$ 8,747,949	$ 9,079,281	$ 8,938,072	$ 9,441,425	$ 503,353
Operating	$ 541,933	$ 717,306	$ 843,273	$ 853,273	$ 10,000
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 18,285	$ 18,285	$ 18,285	$ -	$ (18,285)
Contingency	$ -	$ -	$ -	$ -	$ -
Total State Court	$ 9,308,167	$ 9,814,872	$ 9,799,630	$ 10,294,698	$ 495,068
State Court - DUI					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 224,899	$ 227,079	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 224,899	$ 227,079	$ -	$ -	$ -
Personnel Services	$ 210,095	$ 216,662	$ 222,523	$ 230,785	$ 8,262
Operating	$ 217,618	$ 249,616	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total State Court - DUI	$ 427,714	$ 466,278	$ 222,523	$ 230,785	$ 8,262
Superior Court					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 599,079	$ 622,812	$ 575,000	$ 590,000	$ 15,000
Charges for Services	$ 451,903	$ 428,577	$ 340,000	$ 310,000	$ (30,000)
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 15,692	$ 14,131	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,066,674	$ 1,065,519	$ 915,000	$ 900,000	$ (15,000)
Personnel Services	$ 8,925,543	$ 9,356,227	$ 9,575,728	$ 9,756,558	$ 180,830
Operating	$ 1,650,003	$ 1,396,289	$ 1,664,454	$ 1,744,304	$ 79,850
Capital	$ -	$ 36,567	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 20,580	$ 20,580	$ 20,580	$ -	$ (20,580)
Contingency	$ -	$ -	$ -	$ -	$ -
Total Superior Court	$ 10,596,126	$ 10,809,663	$ 11,260,762	$ 11,500,862	$ 240,100

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Support Service-Admin					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -	$ -
Personnel Services	$ 360,805	$ 386,404	$ 404,200	$ 444,110	$ 39,910
Operating	$ 15,328	$ 13,422	$ 23,870	$ 23,870	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Support Service-Admin	$ 376,133	$ 399,826	$ 428,070	$ 467,980	$ 39,910
Tax Assessor					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 32	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ 9	$ -	$ -	$ -
Other Financing Sources	$ 6,531	$ 2,948	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 6,563	$ 2,957	$ -	$ -	$ -
Personnel Services	$ 5,057,532	$ 5,028,337	$ 5,085,522	$ 5,438,087	$ 352,565
Operating	$ 2,707,180	$ 2,836,690	$ 2,584,418	$ 2,584,418	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Tax Assessor	$ 7,764,711	$ 7,865,027	$ 7,669,940	$ 8,022,505	$ 352,565
Tax Commissioner					
Property Taxes	$ 409,498,783	$ 428,358,683	$ 430,784,500	$ 444,879,378	$ 14,094,878
Penalties & Interest	$ 2,926,679	$ 3,518,365	$ 2,680,500	$ 3,126,000	$ 445,500
Other Taxes	$ 40,464	$ 41,607	$ 35,000	$ 40,000	$ 5,000
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 624,938	$ 624,605	$ 600,000	$ 605,000	$ 5,000
Charges for Services	$ 12,548,268	$ 13,675,494	$ 11,574,500	$ 13,594,000	$ 2,019,500
Fines and Forfeitures	$ 143,315	$ 168,515	$ 125,000	$ 140,000	$ 15,000
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 272,805	$ 260,288	$ 250,750	$ 251,000	$ 250
Other Financing Sources	$ 537,128	$ 796,382	$ 202,000	$ 201,250	$ (750)
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 426,592,380	$ 447,443,939	$ 446,252,250	$ 462,836,628	$ 16,584,378
Personnel Services	$ 8,139,797	$ 8,844,058	$ 9,438,974	$ 9,275,848	$ (163,126)
Operating	$ 938,094	$ 1,089,912	$ 649,601	$ 824,601	$ 175,000
Capital	$ -	$ -	$ -	$ 1,200,000	$ 1,200,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Tax Commissioner	$ 9,077,891	$ 9,933,970	$ 10,088,575	$ 11,300,449	$ 1,211,874

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Vehicle Acquisition					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 60,763	$ 47,029	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 60,763	$ 47,029	$ -	$ -	$ -
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 1,954,795	$ 313,583	$ -	$ -	$ -
Capital	$ 4,686,366	$ 5,608,865	$ 6,000,000	$ 6,000,000	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Vehicle Acquisition	$ 6,641,161	$ 5,922,448	$ 6,000,000	$ 6,000,000	$ -
Zoning					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ 199,324	$ 229,995	$ 194,000	$ 211,000	$ 17,000
Intergovernmental Revenues	$ -	$ 4,575	$ -	$ -	$ -
Charges for Services	$ 11,155	$ 13,410	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 6,954	$ 24,025	$ 25	$ 50	$ 25
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 217,433	$ 272,005	$ 194,025	$ 211,050	$ 17,025
Personnel Services	$ 857,746	$ 841,972	$ 888,572	$ 824,538	$ (64,034)
Operating	$ 220,696	$ 180,374	$ 74,651	$ 74,651	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Zoning	$ 1,078,442	$ 1,022,346	$ 963,223	$ 899,189	$ (64,034)

COBB COUNTY GOVERNMENT
Other Operating Fund Budgets
FY26 Proposed

	Revenues FY23 Actual	Revenues FY24 Actual	Revenues FY25 Adopted	Revenues FY26 Proposed	Increase / (Decrease) From Adopted FY25
Governmental Fund Types					
Claims	$ 117,462,982	$ 126,980,085	$ 122,417,518	$ 128,381,741	$ 5,964,223
CSBG	$ 1,104,920	$ 888,681	$ 804,348	$ 463,852	$ (340,496)
Debt Service	$ 166,191	$ -	$ -	$ -	$ -
E911	$ 17,665,477	$ 16,245,850	$ 18,242,679	$ 18,953,543	$ 710,864
Fire	$ 143,664,663	$ 154,677,211	$ 153,605,210	$ 160,557,700	$ 6,952,490
Hotel/Motel Tax	$ 20,589,809	$ 20,689,936	$ 20,500,000	$ 20,500,000	$ -
Law Library	$ 514,017	$ 515,200	$ 520,529	$ 540,192	$ 19,663
Parking Deck	$ 1,406,972	$ 888,076	$ 758,285	$ 730,100	$ (28,185)
Street Light District	$ 6,175,727	$ 6,436,973	$ 6,097,364	$ 6,502,420	$ 405,056
CSSD I	$ 3,748,073	$ 3,936,237	$ 3,650,000	$ 3,769,100	$ 119,100
CSSD II	$ 7,632,823	$ 8,970,865	$ 8,805,800	$ 8,761,800	$ (44,000)
Six Flags SSD	$ 1,097,870	$ 1,809,306	$ 1,274,095	$ 3,039,442	$ 1,765,347
Subtotal	$ 321,229,523	$ 342,038,420	$ 336,675,828	$ 352,199,890	$ 15,524,062
Business-type Funds					
Golf Course	$ 2,894,349	$ 3,264,719	$ 2,621,500	$ 2,727,820	$ 106,320
Sustainability, Waste, and Beautification	$ 1,937,748	$ 2,907,589	$ 2,032,937	$ 2,699,030	$ 666,093
Transit	$ 24,591,000	$ 38,802,286	$ 37,887,082	$ 37,838,170	$ (48,912)
Water	$ 255,070,072	$ 273,191,398	$ 272,055,077	$ 285,932,664	$ 13,877,587
Subtotal	$ 284,493,169	$ 318,165,992	$ 314,596,596	$ 329,197,684	$ 14,601,088
Total Other Operating Funds	$ 605,722,692	$ 660,204,412	$ 651,272,424	$ 681,397,574	$ 30,125,150

	Expenditures FY23 Adopted	Expenditures FY24 Actual	Expenditures FY25 Adopted	Expenditures FY26 Proposed	Increase / (Decrease) From Adopted FY25
Governmental Fund Types					
Claims	$ 106,413,838	$ 124,752,787	$ 122,417,518	$ 128,381,741	$ 5,964,223
CSBG	$ 1,104,925	$ 888,681	$ 804,348	$ 463,852	$ (340,496)
Debt Service	$ 5,704,250	$ -	$ -	$ -	$ -
E911	$ 17,014,434	$ 18,620,697	$ 18,242,679	$ 18,953,543	$ 710,864
Fire	$ 128,926,902	$ 138,203,726	$ 153,605,210	$ 160,557,700	$ 6,952,490
Hotel/Motel Tax	$ 20,589,809	$ 20,689,936	$ 20,500,000	$ 20,500,000	$ -
Law Library	$ 465,880	$ 438,532	$ 520,529	$ 540,192	$ 19,663
Parking Deck	$ 6,479,804	$ 409,069	$ 758,285	$ 730,100	$ (28,185)
Street Light District	$ 5,791,324	$ 6,731,020	$ 6,097,364	$ 6,502,420	$ 405,056
CSSD I	$ 4,654,303	$ 3,500,000	$ 3,650,000	$ 3,769,100	$ 119,100
CSSD II	$ 7,664,670	$ 8,500,000	$ 8,805,800	$ 8,761,800	$ (44,000)
Six Flags SSD	$ 773,816	$ 778,848	$ 1,274,095	$ 3,039,442	$ 1,765,347
Subtotal	$ 305,583,954	$ 323,513,295	$ 336,675,828	$ 352,199,890	$ 15,524,062
Business-type Funds					
Golf Course	$ 2,464,672	$ 2,983,759	$ 2,621,500	$ 2,727,820	$ 106,320
Sustainability, Waste, and Beautification	$ 2,189,744	$ 1,141,691	$ 2,032,937	$ 2,699,030	$ 666,093
Transit	$ 27,736,322	$ 38,614,840	$ 37,887,082	$ 37,838,170	$ (48,912)
Water	$ 211,409,833	$ 226,415,050	$ 272,055,077	$ 285,932,664	$ 13,877,587
Subtotal	$ 243,800,571	$ 269,155,339	$ 314,596,596	$ 329,197,684	$ 14,601,088
Total Other Operating Funds	$ 549,384,525	$ 592,668,634	$ 651,272,424	$ 681,397,574	$ 30,125,150

COBB COUNTY GOVERNMENT
Other Operating Governmental Fund Types Detail
FY26 Proposed

Governmental Fund Types:	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Claims Funds:					
Health & Dental					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 3,742	$ 1,466	$ 2,000	$ 2,000	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 17,453,466	$ 17,860,808	$ 17,614,246	$ 15,508,552	$ (2,105,694)
Other Financing Sources	$ 83,504,865	$ 91,937,519	$ 87,531,799	$ 94,426,865	$ 6,895,066
Transfers	$ -	$ -	$ -	$ -	$ -
Fund Balance Appropriations	$ -	$ -	$ -	$ -	$ -
Total Health & Dental	$ 100,962,073	$ 109,799,793	$ 105,148,045	$ 109,937,417	$ 4,789,372
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 90,817,931	$ 109,565,906	$ 105,148,045	$ 109,937,417	$ 4,789,372
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Health & Dental	$ 90,817,931	$ 109,565,906	$ 105,148,045	$ 109,937,417	$ 4,789,372
Casualty & Liability					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 689,742	$ 1,056,213	$ 475,624	$ 475,624	$ -
Other Financing Sources	$ 11,020,019	$ 10,842,712	$ 12,037,284	$ 13,037,284	$ 1,000,000
Transfers	$ -	$ -	$ -	$ -	$ -
Total Casualty & Liability	$ 11,709,761	$ 11,898,926	$ 12,512,908	$ 13,512,908	$ 1,000,000
Personnel Services	$ 777,565	$ 966,312	$ 1,132,974	$ 1,324,888	$ 191,914
Operating	$ 8,700,070	$ 10,852,418	$ 10,479,934	$ 11,288,020	$ 808,086
Capital	$ 47,953	$ -	$ 900,000	$ 900,000	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 1,866,114	$ 921,412	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Casualty & Liability	$ 11,391,702	$ 12,740,143	$ 12,512,908	$ 13,512,908	$ 1,000,000
Workers Comp					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 4,791,147	$ 5,281,366	$ 4,756,565	$ 4,931,416	$ 174,851
Transfers	$ -	$ -	$ -	$ -	$ -
Total Workers Comp	$ 4,791,147	$ 5,281,366	$ 4,756,565	$ 4,931,416	$ 174,851
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 4,204,206	$ 2,446,739	$ 4,530,979	$ 4,544,274	$ 13,295
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 225,586	$ 387,142	$ 161,556
Total Workers Comp	$ 4,204,206	$ 2,446,739	$ 4,756,565	$ 4,931,416	$ 174,851

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Total Claims Funds					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 3,742	$ 1,466	$ 2,000	$ 2,000	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Contributions and Donations from Private Sources	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 18,143,208	$ 18,917,022	$ 18,089,870	$ 15,984,176	$ (2,105,694)
Other Financing Sources	$ 99,316,031	$ 108,061,597	$ 104,325,648	$ 112,395,565	$ 8,069,917
Transfers	$ -	$ -	$ -	$ -	$ -
Fund Balance Appropriations	$ -	$ -	$ -	$ -	$ -
Total Claims Funds	$ 117,462,982	$ 126,980,085	$ 122,417,518	$ 128,381,741	$ 5,964,223
Personnel Services	$ 777,565	$ 966,312	$ 1,132,974	$ 1,324,888	$ 191,914
Operating	$ 103,722,207	$ 122,865,063	$ 120,158,958	$ 125,769,711	$ 5,610,753
Capital	$ 47,953	$ -	$ 900,000	$ 900,000	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 1,866,114	$ 921,412	$ -	$ -	$ -
Contingency	$ -	$ -	$ 225,586	$ 387,142	$ 161,556
Total Claims Funds	$ 106,413,838	$ 124,752,787	$ 122,417,518	$ 128,381,741	$ 5,964,223
CSBG					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 1,104,920	$ 888,681	$ 804,348	$ 463,852	$ (340,496)
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total CSBG Fund	$ 1,104,920	$ 888,681	$ 804,348	$ 463,852	$ (340,496)
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 1,029,925	$ 818,982	$ 804,348	$ 463,852	$ (340,496)
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 75,000	$ 69,699	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total CSBG Fund	$ 1,104,925	$ 888,681	$ 804,348	$ 463,852	$ (340,496)
Debt Service					
Taxes	$ 19,987	$ -	$ -	$ -	$ -
Penalties & Interest	$ 1,768	$ -	$ -	$ -	$ -
Other Taxes	$ 26,764	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 2,315	$ -	$ -	$ -	$ -
Charges for Services	$ 55,154	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 60,202	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -	$ -
Total Debt Service Fund	$ 166,191	$ -	$ -	$ -	$ -
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 3,000	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 4,766,250	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 935,000	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Debt Service Fund	$ 5,704,250	$ -	$ -	$ -	$ -

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
E911					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 16,755,047	$ 15,626,465	$ 16,850,000	$ 16,850,000	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 4,301	$ 6,858	$ 7,500	$ 6,000	$ (1,500)
Other Financing Sources	$ 433,404	$ 542,507	$ 300,000	$ 300,000	$ -
Transfers	$ 472,726	$ 70,020	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ 1,085,179	$ 1,797,543	$ 712,364
Total E911 Fund	$ 17,665,477	$ 16,245,850	$ 18,242,679	$ 18,953,543	$ 710,864
Personnel Services	$ 14,106,692	$ 15,293,885	$ 14,610,432	$ 15,315,642	$ 705,210
Operating	$ 2,880,186	$ 3,326,812	$ 3,632,247	$ 3,637,901	$ 5,654
Capital	$ 27,556	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total E911 Fund	$ 17,014,434	$ 18,620,697	$ 18,242,679	$ 18,953,543	$ 710,864
Fire					
Taxes	$ 136,433,186	$ 147,885,455	$ 150,205,210	$ 157,060,500	$ 6,855,290
Penalties & Interest	$ 299,137	$ 409,412	$ 302,000	$ 376,000	$ 74,000
Other Taxes	$ 633,701	$ 997,044	$ 546,000	$ 706,000	$ 160,000
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 50,929	$ 50,992	$ 50,000	$ 50,000	$ -
Charges for Services	$ 2,238,572	$ 1,519,560	$ 1,925,000	$ 1,525,000	$ (400,000)
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 148,653	$ 144,253	$ 76,000	$ 90,000	$ 14,000
Other Financing Sources	$ 1,198,091	$ 1,211,589	$ 501,000	$ 750,200	$ 249,200
Transfers	$ 2,662,394	$ 2,458,906	$ -	$ -	$ -
Total Fire Fund	$ 143,664,663	$ 154,677,211	$ 153,605,210	$ 160,557,700	$ 6,952,490
Personnel Services	$ 100,448,947	$ 105,743,784	$ 110,158,631	$ 111,641,171	$ 1,482,540
Operating	$ 15,852,933	$ 18,999,171	$ 18,688,040	$ 20,445,185	$ 1,757,145
Capital	$ 9,566,631	$ 10,889,403	$ 15,018,414	$ 15,018,414	$ -
Debt Service	$ 1,802,304	$ 1,540,576	$ 755,391	$ 755,391	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 1,256,087	$ 1,030,792	$ 1,486,944	$ 1,114,313	$ (372,631)
Contingency	$ -	$ -	$ 7,497,790	$ 11,583,226	$ 4,085,436
Total Fire Fund	$ 128,926,902	$ 138,203,726	$ 153,605,210	$ 160,557,700	$ 6,952,490
Hotel/Motel Tax					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ 20,589,809	$ 20,689,936	$ 20,500,000	$ 20,500,000	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Hotel/Motel Tax Fund	$ 20,589,809	$ 20,689,936	$ 20,500,000	$ 20,500,000	$ -
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 12,868,630	$ 12,931,210	$ 12,812,500	$ 12,812,500	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 3,851,500	$ 3,910,900	$ 3,972,900	$ 4,042,000	$ 69,100
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 3,869,678	$ 3,847,826	$ 3,714,600	$ 3,645,500	$ (69,100)
Contingency	$ -	$ -	$ -	$ -	$ -
Total Hotel/Motel Tax Fund	$ 20,589,809	$ 20,689,936	$ 20,500,000	$ 20,500,000	$ -

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Law Library					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 495,280	$ 498,025	$ 450,000	$ 480,000	$ 30,000
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 18,737	$ 17,175	$ 16,250	$ 12,000	$ (4,250)
Transfers	$ -	$ -	$ 54,279	$ 48,192	$ (6,087)
Total Law Library Fund	$ 514,017	$ 515,200	$ 520,529	$ 540,192	$ 19,663
Personnel Services	$ 245,676	$ 221,670	$ 226,505	$ 235,097	$ 8,592
Operating	$ 220,204	$ 216,863	$ 294,024	$ 305,095	$ 11,071
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Law Library Fund	$ 465,880	$ 438,532	$ 520,529	$ 540,192	$ 19,663
Parking Deck					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 927,148	$ 782,920	$ 679,000	$ 730,000	$ 51,000
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 588	$ 12,897	$ 100	$ 100	$ -
Other Financing Sources	$ 51	$ 13,074	$ -	$ -	$ -
Transfers	$ 479,185	$ 79,185	$ 79,185	$ -	$ (79,185)
Total Parking Deck Fund	$ 1,406,972	$ 888,076	$ 758,285	$ 730,100	$ (28,185)
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 414,721	$ 409,069	$ 426,573	$ 434,251	$ 7,678
Capital	$ -	$ -	$ 130,000	$ 130,000	$ -
Debt Service	$ 6,065,083	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 201,712	$ 165,849	$ (35,863)
Total Parking Deck Fund	$ 6,479,804	$ 409,069	$ 758,285	$ 730,100	$ (28,185)
Street Light District					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 5,931,561	$ 6,240,999	$ 6,095,364	$ 6,492,420	$ 397,056
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 103,106	$ 97,789	$ 1,000	$ -	$ (1,000)
Other Financing Sources	$ 141,059	$ 98,184	$ 1,000	$ 10,000	$ 9,000
Transfers	$ -	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -	$ -
Total Street Light District Fund	$ 6,175,727	$ 6,436,973	$ 6,097,364	$ 6,502,420	$ 405,056
Personnel Services	$ 339,913	$ 418,258	$ 386,885	$ 509,295	$ 122,410
Operating	$ 5,426,867	$ 6,286,790	$ 5,683,479	$ 5,966,125	$ 282,646
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 24,544	$ 25,973	$ 27,000	$ 27,000	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Street Light District Fund	$ 5,791,324	$ 6,731,020	$ 6,097,364	$ 6,502,420	$ 405,056

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
CSSD I					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 3,606,288	$ 3,733,161	$ 3,600,000	$ 3,675,100	$ 75,100
Other Financing Sources	$ 141,785	$ 203,076	$ 50,000	$ 94,000	$ 44,000
Transfers	$ -	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -	$ -
Total CSSD I Fund	$ 3,748,073	$ 3,936,237	$ 3,650,000	$ 3,769,100	$ 119,100
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 2,379,973	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 2,274,330	$ 3,500,000	$ 3,650,000	$ 3,769,100	$ 119,100
Contingency	$ -	$ -	$ -	$ -	$ -
Total CSSD I Fund	$ 4,654,303	$ 3,500,000	$ 3,650,000	$ 3,769,100	$ 119,100
CSSD II					
Taxes	$ 7,553,012	$ 8,661,088	$ 8,741,000	$ 8,697,000	$ (44,000)
Penalties & Interest	$ 15,255	$ 26,379	$ 14,800	$ 14,800	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 64,555	$ 283,398	$ 50,000	$ 50,000	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -	$ -
Total CSSD II Fund	$ 7,632,823	$ 8,970,865	$ 8,805,800	$ 8,761,800	$ (44,000)
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 7,664,670	$ 8,500,000	$ 7,500,000	$ 7,500,000	$ -
Contingency	$ -	$ -	$ 1,305,800	$ 1,261,800	$ (44,000)
Total CSSD II Fund	$ 7,664,670	$ 8,500,000	$ 8,805,800	$ 8,761,800	$ (44,000)
Six Flags SSD					
Taxes	$ 1,047,262	$ 1,706,092	$ 1,246,995	$ -	$ (1,246,995)
Penalties & Interest	$ 2,520	$ 2,238	$ 2,100	$ -	$ (2,100)
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 48,088	$ 100,976	$ 25,000	$ 25,000	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ 3,014,442	$ 3,014,442
Total Six Flags SSD Fund	$ 1,097,870	$ 1,809,306	$ 1,274,095	$ 3,039,442	$ 1,765,347
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 55,800	$ 60,000	$ 54,000	$ 54,000	$ -
Capital	$ 3,769	$ -	$ -	$ -	$ -
Debt Service	$ 714,248	$ 718,848	$ 717,748	$ 2,985,442	$ 2,267,694
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 502,347	$ -	$ (502,347)
Total Six Flags SSD Fund	$ 773,816	$ 778,848	$ 1,274,095	$ 3,039,442	$ 1,765,347

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Total Governmental Funds:					
Revenues:					
Taxes	$ 145,053,447	$ 158,252,635	$ 160,193,205	$ 165,757,500	$ 5,564,295
Penalties & Interest	$ 318,680	$ 438,029	$ 318,900	$ 390,800	$ 71,900
Other Taxes	$ 21,250,274	$ 21,686,979	$ 21,046,000	$ 21,206,000	$ 160,000
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 1,158,164	$ 939,673	$ 854,348	$ 513,852	$ (340,496)
Charges for Services	$ 25,911,223	$ 24,171,411	$ 25,551,364	$ 25,599,420	$ 48,056
Fines and Forfeitures	$ 495,280	$ 498,025	$ 450,000	$ 480,000	$ 30,000
Miscellaneous Revenue	$ 22,006,145	$ 22,911,980	$ 21,774,470	$ 19,755,376	$ (2,019,094)
Other Financing Sources	$ 101,422,004	$ 110,531,578	$ 105,268,898	$ 113,636,765	$ 8,367,867
Transfers	$ 3,614,305	$ 2,608,111	$ 133,464	$ 48,192	$ (85,272)
Fund Balance	$ -	$ -	$ 1,085,179	$ 4,811,985	$ 3,726,806
Total Governmental Funds	$ 321,229,523	$ 342,038,420	$ 336,675,828	$ 352,199,890	$ 15,524,062
Expenditures:					
Personnel Services	$ 115,918,792	$ 122,643,908	$ 126,515,427	$ 129,026,093	$ 2,510,666
Operating	$ 144,854,445	$ 165,913,959	$ 162,554,169	$ 169,888,620	$ 7,334,451
Capital	$ 9,645,909	$ 10,889,403	$ 16,048,414	$ 16,048,414	$ -
Debt Service	$ 17,199,384	$ 6,170,323	$ 5,446,039	$ 7,782,833	$ 2,336,794
Transfers Out	$ 17,965,423	$ 17,895,702	$ 16,378,544	$ 16,055,913	$ (322,631)
Contingency	$ -	$ -	$ 9,733,235	$ 13,398,017	$ 3,664,782
Total Governmental Funds	$ 305,583,954	$ 323,513,295	$ 336,675,828	$ 352,199,890	$ 15,524,062

COBB COUNTY GOVERNMENT
Other Operating Business-Type Funds Detail
FY26 Proposed

Business-Type Funds:	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Golf Course					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 2,854,516	$ 3,218,500	$ 2,619,500	$ 2,725,820	$ 106,320
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 8,086	$ 879	$ 1,000	$ 1,000	$ -
Other Financing Sources	$ 31,747	$ 45,340	$ 1,000	$ 1,000	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total Golf Course Fund	$ 2,894,349	$ 3,264,719	$ 2,621,500	$ 2,727,820	$ 106,320
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 2,412,874	$ 2,820,458	$ 2,448,083	$ 2,539,820	$ 91,737
Capital	$ 13,900	$ 121,841	$ 135,417	$ 150,000	$ 14,583
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ 37,898	$ 41,460	$ 38,000	$ 38,000	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Golf Course Fund	$ 2,464,672	$ 2,983,759	$ 2,621,500	$ 2,727,820	$ 106,320
Sustainability, Waste, and Beautification					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -
Charges for Services	$ 345	$ 255	$ 200	$ 200	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,098,643	$ 960,204	$ 483,005	$ 550,000	$ 66,995
Other Financing Sources	$ 3,616	$ 87	$ 100	$ 100	$ -
Transfers	$ 835,144	$ 1,947,042	$ 1,549,632	$ 2,148,730	$ 599,098
Total Sustainability, Waste, and Beautification	$ 1,937,748	$ 2,907,589	$ 2,032,937	$ 2,699,030	$ 666,093
Personnel Services	$ 745,446	$ 819,776	$ 1,263,621	$ 1,262,620	$ (1,001)
Operating	$ 277,482	$ 248,585	$ 444,316	$ 447,021	$ 2,705
Capital	$ 105,416	$ -	$ -	$ 664,389	$ 664,389
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ 324,346	$ 72,885	$ 325,000	$ 325,000	$ -
Transfers Out	$ 737,054	$ 445	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Sustainability, Waste, and Beautification	$ 2,189,744	$ 1,141,691	$ 2,032,937	$ 2,699,030	$ 666,093
Transit					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 12,884,586	$ 11,214,301	$ -	$ -	$ -
Charges for Services	$ 2,025,810	$ 1,679,896	$ 2,000,000	$ 1,795,000	$ (205,000)
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 91,261	$ 74,168	$ 70,000	$ 70,000	$ -
Other Financing Sources	$ 1,343	$ 77	$ -	$ -	$ -
Transfers	$ 9,588,000	$ 25,833,844	$ 35,817,082	$ 35,973,170	$ 156,088
Total Transit Fund	$ 24,591,000	$ 38,802,286	$ 37,887,082	$ 37,838,170	$ (48,912)
Personnel Services	$ 1,501,053	$ 1,366,185	$ 1,752,931	$ 1,625,977	$ (126,954)
Operating	$ 26,029,880	$ 36,207,783	$ 36,134,151	$ 36,212,193	$ 78,042
Capital	$ 204,721	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 669	$ 1,040,872	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Transit Fund	$ 27,736,322	$ 38,614,840	$ 37,887,082	$ 37,838,170	$ (48,912)

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
<u>Water</u>					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 250	$ -	$ -	$ -	$ -
Charges for Services	$ 252,067,128	$ 269,641,232	$ 271,617,977	$ 283,670,564	$ 12,052,587
Fines and Forfeitures	$ 6,400	$ 4,700	$ 5,000	$ 5,000	$ -
Miscellaneous Revenue	$ 281,666	$ 327,440	$ 145,000	$ 240,000	$ 95,000
Other Financing Sources	$ 2,686,498	$ 3,177,838	$ 260,100	$ 1,990,100	$ 1,730,000
Transfers	$ 28,131	$ 40,188	$ 27,000	$ 27,000	$ -
Retained Earnings	$ -	$ -	$ -	$ -	$ -
Total Water Fund	$ 255,070,072	$ 273,191,398	$ 272,055,077	$ 285,932,664	$ 13,877,587
Administration Division					
Personnel Services	$ 3,223,212	$ 3,353,678	$ 4,022,755	$ 4,112,975	$ 90,220
Operating	$ 1,223,162	$ 1,191,451	$ 1,369,865	$ 1,411,489	$ 41,624
Capital	$ 62,095	$ -	$ 55,000	$ -	$ (55,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 2,780,999	$ 1,554,117	$ 12,850,769	$ 46,472,227	$ 33,621,458
Contingency	$ -	$ -	$ 31,067,588	$ -	$ (31,067,588)
Total Administration Division	$ 7,289,468	$ 6,099,246	$ 49,365,977	$ 51,996,691	$ 2,630,714
Administrative Expenses					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating	$ 75,315,768	$ 79,696,668	$ 80,682,581	$ 88,307,566	$ 7,624,985
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 3,572,343	$ 3,087,325	$ 2,717,575	$ 2,366,025	$ (351,550)
Depreciation	$ 18,367,465	$ 18,352,040	$ 18,367,465	$ 18,359,752	$ (7,713)
Transfers Out	$ 17,034,519	$ 15,000,000	$ 13,843,324	$ 11,343,324	$ (2,500,000)
Contingency	$ -	$ -	$ -	$ -	$ -
Total Administrative Expenses	$ 114,290,095	$ 116,136,033	$ 115,610,945	$ 120,376,667	$ 4,765,722
Customer Service					
Personnel Services	$ 4,430,287	$ 4,854,890	$ 5,219,117	$ 5,126,962	$ (92,155)
Operating	$ 6,796,481	$ 10,758,255	$ 8,828,154	$ 9,878,644	$ 1,050,490
Capital	$ -	$ 59,454	$ 110,000	$ 110,000	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Customer Service	$ 11,226,767	$ 15,672,599	$ 14,157,271	$ 15,115,606	$ 958,335
Engineering					
Personnel Services	$ 3,226,986	$ 3,260,903	$ 3,380,698	$ 3,547,146	$ 166,448
Operating	$ 89,644	$ 175,887	$ 253,538	$ 263,888	$ 10,350
Capital	$ 49,440	$ 82,567	$ 30,000	$ 70,000	$ 40,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Engineering	$ 3,366,070	$ 3,519,357	$ 3,664,236	$ 3,881,034	$ 216,798
Operations Division Admin					
Personnel Services	$ 1,771,714	$ 2,001,167	$ 2,003,986	$ 2,009,921	$ 5,935
Operating	$ 177,214	$ 325,605	$ 164,071	$ 176,755	$ 12,684
Capital	$ 30,659	$ -	$ 35,000	$ 375,000	$ 340,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Operations Division Admin	$ 1,979,586	$ 2,326,773	$ 2,203,057	$ 2,561,676	$ 358,619
Central Lab					
Personnel Services	$ 1,466,263	$ 1,727,053	$ 1,830,360	$ 1,944,454	$ 114,094
Operating	$ 230,726	$ 265,573	$ 330,456	$ 311,386	$ (19,070)
Capital	$ -	$ 170,072	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Central Lab	$ 1,696,990	$ 2,162,698	$ 2,160,816	$ 2,255,840	$ 95,024

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	From Adopted FY25
Water (continued)					
Central Maintenance					
Personnel Services	$ 4,896,203	$ 4,963,608	$ 5,277,459	$ 5,483,649	$ 206,190
Operating	$ 1,983,289	$ 2,263,341	$ 2,543,344	$ 2,669,239	$ 125,895
Capital	$ 127,207	$ 396,316	$ 320,500	$ 310,500	$ (10,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Central Maintenance	$ 7,006,699	$ 7,623,265	$ 8,141,303	$ 8,463,388	$ 322,085
South Cobb WRF					
Personnel Services	$ 1,564,779	$ 1,466,161	$ 1,568,098	$ 1,475,876	$ (92,222)
Operating	$ 13,637,532	$ 14,352,575	$ 15,842,718	$ 17,344,414	$ 1,501,696
Capital	$ 233,074	$ 14,518	$ 10,145	$ 15,900	$ 5,755
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total South Cobb WRF	$ 15,435,384	$ 15,833,254	$ 17,420,961	$ 18,836,190	$ 1,415,229
Noonday WRF					
Personnel Services	$ 1,109,766	$ 1,061,361	$ 1,134,189	$ 1,305,343	$ 171,154
Operating	$ 5,323,542	$ 5,759,268	$ 6,307,836	$ 6,377,291	$ 69,455
Capital	$ -	$ 14,518	$ 40,290	$ 20,290	$ (20,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Noonday WRF	$ 6,433,308	$ 6,835,147	$ 7,482,315	$ 7,702,924	$ 220,609
Sutton WRF					
Personnel Services	$ 2,647,544	$ 2,683,293	$ 2,628,340	$ 2,882,014	$ 253,674
Operating	$ 13,735,366	$ 15,545,647	$ 15,851,749	$ 17,262,484	$ 1,410,735
Capital	$ 52,345	$ 14,609	$ 10,145	$ -	$ (10,145)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Sutton WRF	$ 16,435,255	$ 18,243,549	$ 18,490,234	$ 20,144,498	$ 1,654,264
Northwest WRF					
Personnel Services	$ 1,185,626	$ 1,353,121	$ 1,368,545	$ 1,382,869	$ 14,324
Operating	$ 5,730,908	$ 7,057,547	$ 7,330,442	$ 7,279,376	$ (51,066)
Capital	$ -	$ -	$ -	$ 66,500	$ 66,500
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Northwest WRF	$ 6,916,534	$ 8,410,668	$ 8,698,987	$ 8,728,745	$ 29,758
System Maintenance					
Personnel Services	$ 7,652,966	$ 8,756,482	$ 8,998,930	$ 9,597,909	$ 598,979
Operating	$ 8,559,868	$ 10,295,140	$ 10,898,592	$ 11,365,100	$ 466,508
Capital	$ 914,601	$ 1,292,479	$ 1,287,000	$ 880,000	$ (407,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total System Maintenance	$ 17,127,435	$ 20,344,101	$ 21,184,522	$ 21,843,009	$ 658,487
Stormwater Management					
Personnel Services	$ 1,777,763	$ 1,940,701	$ 2,108,142	$ 2,627,960	$ 519,818
Operating	$ 390,023	$ 1,189,190	$ 1,299,311	$ 1,343,436	$ 44,125
Capital	$ 38,455	$ 78,470	$ 67,000	$ 55,000	$ (12,000)
Debt Service	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -
Total Stormwater Management	$ 2,206,240	$ 3,208,361	$ 3,474,453	$ 4,026,396	$ 551,943
Total Water & Sewer Fund					
Personnel Services	$ 34,953,108	$ 37,422,419	$ 39,540,619	$ 41,497,078	$ 1,956,459
Operating	$ 133,193,522	$ 148,876,145	$ 151,702,657	$ 163,991,068	$ 12,288,411
Capital	$ 1,507,876	$ 2,123,003	$ 1,965,080	$ 1,903,190	$ (61,890)
Debt Service	$ 3,572,343	$ 3,087,325	$ 2,717,575	$ 2,366,025	$ (351,550)
Depreciation	$ 18,367,465	$ 18,352,040	$ 18,367,465	$ 18,359,752	$ (7,713)
Transfers Out	$ 19,815,518	$ 16,554,117	$ 26,694,093	$ 57,815,551	$ 31,121,458
Contingency	$ -	$ -	$ 31,067,588	$ -	$ (31,067,588)
Total Water & Sewer Fund	$ 211,409,833	$ 226,415,050	$ 272,055,077	$ 285,932,664	$ 13,877,587

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Total Business-Type Funds:					
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 12,884,836	$ 11,214,301	$ -	$ -	$ -
Charges for Services	$ 256,947,799	$ 274,539,883	$ 276,237,677	$ 288,191,584	$ 11,953,907
Fines and Forfeitures	$ 6,400	$ 4,700	$ 5,000	$ 5,000	$ -
Investment Income	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,479,655	$ 1,362,692	$ 699,005	$ 861,000	$ 161,995
Other Financing Sources	$ 2,723,203	$ 3,223,342	$ 261,200	$ 1,991,200	$ 1,730,000
Transfers	$ 10,451,276	$ 27,821,073	$ 37,393,714	$ 38,148,900	$ 755,186
Retained Earnings	$ -	$ -	$ -	$ -	$ -
Total	$ 284,493,169	$ 318,165,992	$ 314,596,596	$ 329,197,684	$ 14,601,088
Expenditures					
Personnel Services	$ 37,199,607	$ 39,608,380	$ 42,557,171	$ 44,385,675	$ 1,828,504
Operating	$ 161,913,759	$ 188,152,971	$ 190,729,207	$ 203,190,102	$ 12,460,895
Capital	$ 1,831,913	$ 2,244,844	$ 2,100,497	$ 2,717,579	$ 617,082
Debt Service	$ 3,572,343	$ 3,087,325	$ 2,717,575	$ 2,366,025	$ (351,550)
Depreciation	$ 18,729,708	$ 18,466,385	$ 18,730,465	$ 18,722,752	$ (7,713)
Transfers Out	$ 20,553,241	$ 17,595,434	$ 26,694,093	$ 57,815,551	$ 31,121,458
Contingency	$ -	$ -	$ 31,067,588	$ -	$ (31,067,588)
Total	$ 243,800,571	$ 269,155,339	$ 314,596,596	$ 329,197,684	$ 14,601,088

COBB COUNTY GOVERNMENT
Capital Funds
FY26 Proposed

	Revenues FY23 Adopted	Revenues FY24 Adopted	Revenues FY25 Adopted	Revenues FY26 Proposed	Increase / (Decrease) From Adopted FY25
Capital Funds					
Stadium Capital Maintenance	$ 2,760,000	$ 2,820,000	$ 2,880,000	$ 2,940,000	$ 60,000
Capital Projects	$ 12,107,353	$ 11,445,094	$ 13,635,293	$ 12,537,140	$ (1,098,153)
Water RE&I	$ 74,106,248	$ 84,332,248	$ 101,060,790	$ 101,110,908	$ 50,118
Water System Development	$ 12,029,247	$ 11,994,032	$ 29,123,419	$ 30,529,692	$ 1,406,273
Total Capital Funds	$ 101,002,848	$ 110,591,374	$ 146,699,502	$ 147,117,740	$ 418,238

	Expenditures FY23 Adopted	Expenditures FY24 Adopted	Expenditures FY26 Proposed	Expenditures FY26 Proposed	Increase / (Decrease) From Adopted FY25
Capital Funds					
Stadium Capital Maintenance	$ 2,760,000	$ 2,820,000	$ 2,880,000	$ 2,940,000	$ 60,000
Capital Projects	$ 12,107,353	$ 11,445,094	$ 13,635,293	$ 12,537,140	$ (1,098,153)
Water RE&I	$ 74,106,248	$ 84,332,248	$ 101,060,790	$ 101,110,908	$ 50,118
Water System Development	$ 12,029,247	$ 11,994,032	$ 29,123,419	$ 30,529,692	$ 1,406,273
Total Capital Funds	$ 101,002,848	$ 110,591,374	$ 146,699,502	$ 147,117,740	$ 418,238

COBB COUNTY GOVERNMENT
Stadium Capital Maintenance Trust
FY26 Proposed

Stadium Capital Maintenance	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
ANLBC Contribution	$ 1,380,000	$ 1,410,000	$ 1,440,000	$ 1,470,000	$ 30,000
Cobb County Contribution	$ 1,380,000	$ 1,410,000	$ 1,440,000	$ 1,470,000	$ 30,000
	$ 2,760,000	$ 2,820,000	$ 2,880,000	$ 2,940,000	$ 60,000
Contribution to Trust	$ 2,760,000	$ 2,820,000	$ 2,880,000	$ 2,940,000	$ 60,000
Total	$ 2,760,000	$ 2,820,000	$ 2,880,000	$ 2,940,000	$ 60,000

COBB COUNTY GOVERNMENT
Capital Projects Fund
FY26 Proposed

Projects	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
Mobile Data Computers	$ 550,000	$ 550,000	$ 725,000	$ 650,000	$ (75,000)
Cyber Security	$ 1,500,000	$ 2,000,000	$ 2,500,000	$ 3,000,000	$ 500,000
Judicial Unified Court Case Management System	$ 1,002,000	$ -	$ -	$ -	$ -
Replace Wireless Controllers & Access Pts.	$ 191,048	$ -	$ -	$ -	$ -
Surveillance and Access Control Sys Update	$ 122,032	$ -	$ -	$ -	$ -
Network Edge-Switches & Routers	$ -	$ 152,821	$ 152,821	$ 152,821	$ -
HR/FIN ERP Transition to Cloud	$ -	$ -	$ 1,217,700	$ -	$ (1,217,700)
Enterprise Content Management - Onbase	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -
PC & Printer Replacement	$ 2,648,679	$ 2,648,679	$ 3,000,000	$ 3,000,000	$ -
GIS Implementation (Year 5)	$ 1,528,594	$ 1,528,594	$ 2,039,772	$ 1,734,319	$ (305,453)
DOT-Local Share	$ 3,500,000	$ 3,500,000	$ 3,500,000	$ 3,500,000	$ -
DOT Traffic Ops Contracts	$ 465,000	$ 465,000	$ -	$ -	$ -
DOT ROW Contracts	$ 100,000	$ 100,000	$ -	$ -	$ -
	$ 12,107,353	$ 11,445,094	$ 13,635,293	$ 12,537,140	$ (1,098,153)

COBB COUNTY GOVERNMENT
Water RE&I and Water System Development Fee Funds
FY26 Proposed

FUND 510: Water RE&I

	Revenue (by Revenue Source)	FY23	FY24	FY25	FY26	Increase / (Decrease)
#	Revenue Source Name	Adopted	Adopted	Adopted	Proposed	From Adopted FY25
4762	WATER LINE FEES	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ -
4764	WATER METER INSTALLATIONS	$ 1,500,000	$ 1,500,000	$ 1,300,000	$ 1,500,000	$ 200,000
4772	SDF-NON-REGIONAL RESIDENTIAL	$ 649,569	$ 649,569	$ 649,569	$ 454,698	$ (194,871)
4776	SDF-NON-REGIONAL COMMERCIAL	$ 1,759,672	$ 1,649,569	$ 649,569	$ 844,440	$ 194,871
4960	INTERFUND TRANSFERS	$ 8,050,000	$ 46,021,626	$ 8,050,000	$ 41,790,497	$ 33,740,497
4992	RETAINED EARNINGS-DESIGNATED	$ 61,897,007	$ 34,261,484	$ 90,161,652	$ 56,271,273	$ (33,890,379)
4994	RETAINED EARNINGS-UNDESIGNATED	$ -	$ -	$ -	$ -	$ -
4960	**INTERFUND TRANSFERS-From General**	$ -	$ -	$ -	$ -	$ -
	TOTALS:	$ 74,106,248	$ 84,332,248	$ 101,060,790	$ 101,110,908	$ 50,118
	Expenses (by Fund 510 Unit)	FY23	FY24	FY25	FY26	Increase / (Decrease)
#	Unit or Object Name	Adopted	Adopted	Adopted	Proposed	From Adopted FY25
5758	STORMWATER	$ 4,000,000	$ 5,000,000	$ 6,000,000	$ 5,500,000	$ (500,000)
5751	WATER METER INSTALLATION	$ 4,300,000	$ 4,300,000	$ 4,400,000	$ 4,300,000	$ (100,000)
5752	MISC. IMPROVEMENTS	$ 14,304,000	$ 10,195,000	$ 10,675,000	$ 10,990,000	$ 315,000
5753	TREATMENT PLANT	$ 19,755,000	$ 34,150,000	$ 37,250,000	$ 20,815,000	$ (16,435,000)
5754	WATER PROJECTS	$ 7,670,000	$ 3,510,000	$ 4,060,000	$ 1,300,000	$ (2,760,000)
5755	SEWER PROJECTS	$ 19,400,000	$ 18,500,000	$ 10,800,000	$ 29,850,000	$ 19,050,000
5756	ROAD PROJECTS-COUNTY	$ 3,000,000	$ 5,000,000	$ 3,000,000	$ 4,000,000	$ 1,000,000
5757	ROAD PROJECTS-STATE	$ 1,000,000	$ 3,000,000	$ 1,000,000	$ 2,000,000	$ 1,000,000
5750	POWDER SPRINGS	$ 550,000	$ 550,000	$ 550,000	$ 550,000	$ -
5750	DEPRECIATION - BUILDINGS AND STRUCTURES	$ -	$ -	$ 249,048	$ 248,172	$ (876)
5750	DEPRECIATION -MACHINERY AND EQUIPMENT	$ -	$ -	$ 537,774	$ 791,516	$ 253,742
5750	DEPRECIATION - WATER LINES	$ -	$ -	$ 6,381,418	$ 6,441,492	$ 60,074
5750	DEPRECIATION - SEWER LINES	$ -	$ -	$ 2,205,767	$ 2,206,527	$ 760
5750	DEPRECIATION - PLANT FACILITIES	$ -	$ -	$ 13,823,739	$ 11,990,157	$ (1,833,582)
5750	DEPRECIATION - OTHER CAPITAL ITEMS	$ -	$ -	$ 796	$ 796	$ -
5750	ADMINISTRATIVE ALLOCATION	$ 127,248	$ 127,248	$ 127,248	$ 127,248	$ -
5750	BANK SERVICE CHARGES	$ -	$ -	$ -		$ -
5750	LGIP-ADMINISTRATIVE EXPENSE	$ -	$ -	$ -		$ -
5750	ACCOUNTING & AUDITING	$ -	$ -	$ -		$ -
5801	ACCOUNTING & AUDITING	$ -	$ -	$ -		$ -
5750	INTERFUND TRANSFER (to 580)	$ -	$ -	$ -		$ -
5750	UNDESIGNATED CONTINGENCY	$ -	$ -	$ -		$ -
	TOTALS:	$ 74,106,248	$ 84,332,248	$ 101,060,790	$ 101,110,908	$ 50,118

COBB COUNTY GOVERNMENT
Water RE&I and Water System Development Fee Funds
FY26 Proposed

FUND 580 (Water RSDF)

Revenue (by Revenue Source)		FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
#	Revenue Source Name					
4494	OTHER STATE REVENUE	$ -	$ -	$ -	$ -	$ -
4496	STATE GRANT	$ -	$ -	$ -	$ -	$ -
4506	OTHER LOCAL REVENUE	$ -	$ -	$ -	$ -	$ -
4771	SDF-REGIONAL RESIDENTIAL	$ 3,117,931	$ 3,117,931	$ 3,117,931	$ 2,182,552	$ (935,379)
4775	SDF-REGIONAL COMMERCIAL	$ 4,446,428	$ 5,876,101	$ 3,117,931	$ 4,053,310	$ 935,379
4782	SDF-ACWORTH	$ -	$ -	$ -	$ -	$ -
4783	SDF-AUSTELL	$ 55,000	$ 225,000	$ 200,000	$ 125,000	$ (75,000)
4796	SDF-BARTOW COUNTY	$ -	$ -	$ -	$ 50,000	$ 50,000
4784	SDF-KENNESAW	$ -	$ -	$ -	$ -	$ -
4785	SDF-MARIETTA	$ 1,420,000	$ 900,000	$ 500,000	$ 400,000	$ (100,000)
4787	SDF-POWDER SPRINGS	$ -	$ -	$ -	$ -	$ -
4788	SDF-SMYRNA	$ 275,000	$ 500,000	$ 500,000	$ 400,000	$ (100,000)
4792	SDF-CHEROKEE COUNTY	$ 125,000	$ 125,000	$ 40,000	$ 50,000	$ 10,000
4795	SDF-PAULDING COUNTY	$ 125,000	$ 250,000	$ 300,000	$ 400,000	$ 100,000
4960	INTERFUND TRANSFER (from 500 and 510)	$ 2,464,888	$ 1,000,000	$ 2,818,170	$ 3,652,628	$ 834,458
4994	RETAINED EARNINGS-UNDESIGNATED	$ -	$ -	$ 18,529,387	$ 19,216,202	$ 686,815
4992	RETAINED EARNINGS-DESIGNATED	$ -	$ -	$ -	$ -	$ -
	TOTALS:	$ 12,029,247	$ 11,994,032	$ 29,123,419	$ 30,529,692	$ 1,406,273
Expenses (by Fund 580 Unit)		FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Proposed	Increase / (Decrease) From Adopted FY25
#	Unit or Object Name					
6953	SEWER PROJECTS	$ -	$ 400,000	$ -	$ 400,000	$ 400,000
6954	TREATMENT PLANTS	$ -	$ 1,000,000	$ -	$ 1,000,000	$ 1,000,000
6951	ADMINISTRATIVE ALLOCATION	$ 80,832	$ 80,832	$ 80,832	$ 80,832	$ -
6951	ACCOUNTING & AUDITING	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ -
6951	INTERFUND TRANSFER (to 510)	$ -	$ -	$ -	$ -	$ -
6951	DEPRECIATION - BUILDINGS AND STRUCTURES	$ -	$ -	$ 44,022	$ 44,037	$ 15
6951	DEPRECIATION - WATER LINES	$ -	$ -	$ 6,688	$ 6,690	$ 2
6951	DEPRECIATION - SEWER LINES	$ -	$ -	$ 2,043,497	$ 2,044,200	$ 703
6951	DEPRECIATION - PLANT FACILITIES	$ -	$ -	$ 16,435,180	$ 16,440,733	$ 5,553
6951	LOAN PRINCIPAL EXPENSE	$ 9,692,076	$ 8,507,480	$ 8,752,407	$ 9,001,946	$ 249,539
6951	LOAN INTEREST EXPENSE	$ 2,246,139	$ 1,995,520	$ 1,750,593	$ 1,501,054	$ (249,539)
	TOTALS:	$ 12,029,247	$ 11,994,032	$ 29,123,419	$ 30,529,692	$ 1,406,273

COBB COUNTY GOVERNMENT
Grant Funds
FY26 Proposed

Fund/Grant		FY23 Actual		FY24 Actual		FY25 Adopted		FY26 Proposed
Governmental Grant Fund (270)	$	12,366,696	$	11,560,488	$	16,662,773	$	16,662,773
Workforce Investment Act (276)	$	4,610,815	$	3,694,675	$	1,035,385	$	1,035,385
Senior Services Grant Fund (277)	$	3,175,231	$	3,863,063	$	2,122,033	$	2,186,634
Emergency Rental Assistance Grant (278)	$	15,578,317	$	985,977	$	1,110,766	$	1,110,766
Coronavirus State and Local Fiscal Recovery Funds/ARPA (279)	$	29,878,282	$	53,566,868	$	48,840,776	$	48,840,776
Community Development Block Grant (285)	$	5,015,949	$	2,695,768	$	5,093,313	$	5,093,313
Home Program Grant Fund (287)	$	4,662,118	$	4,393,576	$	3,875,799	$	3,875,799
Federal Equitable Sharing (288)	$	233,502	$	359,658	$	942,430	$	942,430
Opioid Abatement Trust Fund (289)	$	-	$	-	$	3,940,636	$	3,940,636
	$	75,520,910	$	81,120,073	$	83,623,909	$	83,688,510