# Ben Hill County Fiscal Year 2027 Budget



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# Board of Commissioners, Fiscal Year 2027

Hal Wiley – Chairman

Hope Harmon – Vice Chair, District 2

Daniel Cowan – District 1

John William Mooney – District 1

Bennie Calloway – District 2

# Constitutional Officers & County Elected Officials, Fiscal Year 2027

Lee Cone – Sheriff

Lisa McCard – Chief Magistrate Judge

Kimberly Newell – Clerk of Superior Court

Barry Foster – Tax Commissioner

Melinda Stembridge – Probate Judge

William Hinks – Coroner

# Financial Policies Summary

**Budgetary and Fiscal Management**

The County operates on a fiscal year beginning January 1 and ending December 31. Annual budgets are prepared and adopted in accordance with Generally Accepted Accounting Principles (GAAP) and are structured so that anticipated revenues and available resources are sufficient to fund appropriated expenditures. Current operating expenditures are financed primarily through current-year revenues, and budgetary control is maintained at the fund and department level. Any amendments to the adopted budget require formal approval by the Board of Commissioners.

**Fund Balance Policy**

The County maintains an unassigned General Fund balance equal to at least 25 percent of annual expenditures to provide financial stability, address unexpected revenue fluctuations, and support emergency funding needs. If the fund balance falls below the established minimum, a formal plan for replenishment is required. Fund balance amounts exceeding 30 percent of annual expenditures may be designated for one-time, non-recurring expenditures that do not create ongoing operating obligations.

**Budgetary Controls and Contingency Planning**

Budgetary controls are established to ensure expenditures remain within appropriated levels and to provide flexibility in responding to unforeseen circumstances. The annual budget may include a contingency appropriation of up to three percent of operating expenditures for emergency or unanticipated needs. Transfers involving departments, funds, or personnel appropriations require approval by the Board of Commissioners in accordance with County policy.

**Capital Improvement Planning**

The County maintains a five-year Capital Improvement Program (CIP) to identify, prioritize, and fund major infrastructure, equipment, and facility investments. Capital projects are generally defined as expenditures exceeding $10,000 with an expected useful life of at least three years. Capital appropriations remain active until project completion and do not lapse at fiscal year-end, thereby supporting efficient project management and long-term planning.

**Procurement and Purchasing**

Procurement activities are conducted in a manner that promotes competition, transparency, compliance with applicable laws, and prudent use of public funds. Purchases exceeding established thresholds are subject to quotation or competitive bidding requirements and receive the appropriate level of administrative or Board review. These procedures help ensure that goods and services are acquired at the best value while maintaining accountability in the expenditure of County resources.

**Debt Management**

The County's debt management policies limit the use of long-term debt to the financing of capital improvements and prohibit the use of debt for ongoing operational expenses. Debt levels are managed within established policy limits to preserve financial flexibility and maintain affordability. Debt repayment schedules are structured to correspond with the useful life of the assets being financed, ensuring that costs are allocated equitably over time.

**Investment Management**

County investments are managed with primary emphasis on the preservation of principal, maintenance of adequate liquidity, and achievement of a reasonable rate of return. Investment activities are conducted in accordance with applicable Georgia law and prudent investment standards. Portfolio diversification is utilized to minimize risk and safeguard public funds while maintaining sufficient liquidity to meet operational requirements.

**Capital Asset Management**

The County maintains policies and procedures for the acquisition, tracking, and reporting of capital assets. Capital assets are recorded in accordance with established capitalization thresholds and accounting standards, and physical inventories are conducted regularly to ensure accountability and accurate financial reporting.

**Grants Management**

Grant opportunities are pursued when they support County priorities and provide a clear public benefit. Grant-funded programs are evaluated to ensure that administrative and compliance requirements do not outweigh program benefits.

**Financial Reporting and Internal Controls**

The County maintains a comprehensive system of financial reporting and internal controls designed to ensure accountability, transparency, and compliance with applicable regulations. An independent audit is conducted annually, and monthly financial reports are used to monitor revenues, expenditures, and budget performance. Internal controls include segregation of duties, established authorization procedures, timely reconciliations, and ongoing management oversight to safeguard County assets and ensure the accuracy of financial information.

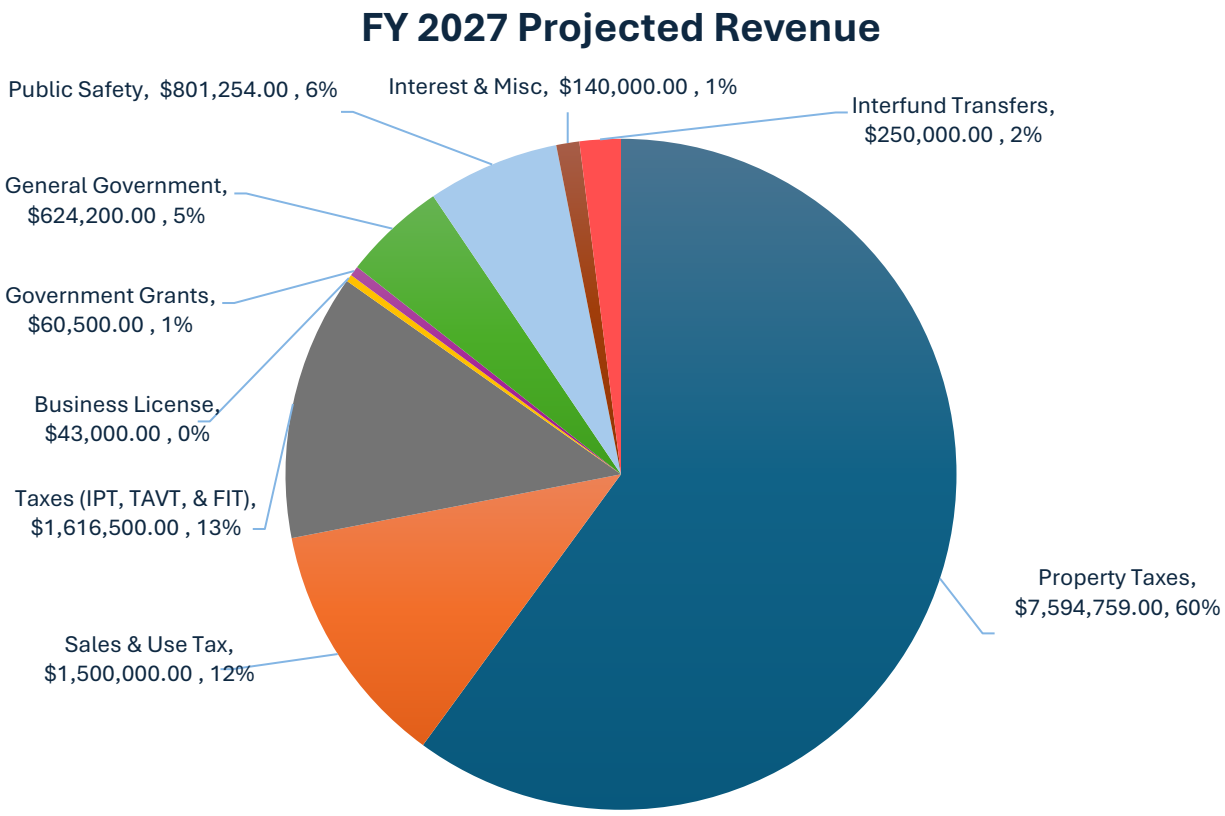
**Financial Policy Statement**

Ben Hill County's financial policies establish a framework for sound fiscal management, long-term financial sustainability, and responsible stewardship of public resources. Through balanced budgeting, maintenance of adequate fund balance reserves, strategic capital planning, conservative debt practices, prudent investment management, and strong internal controls, the County is positioned to maintain financial stability while continuing to provide essential services to its citizens.

# 2026 Tax Digest and 5 Year History of Tax Levy

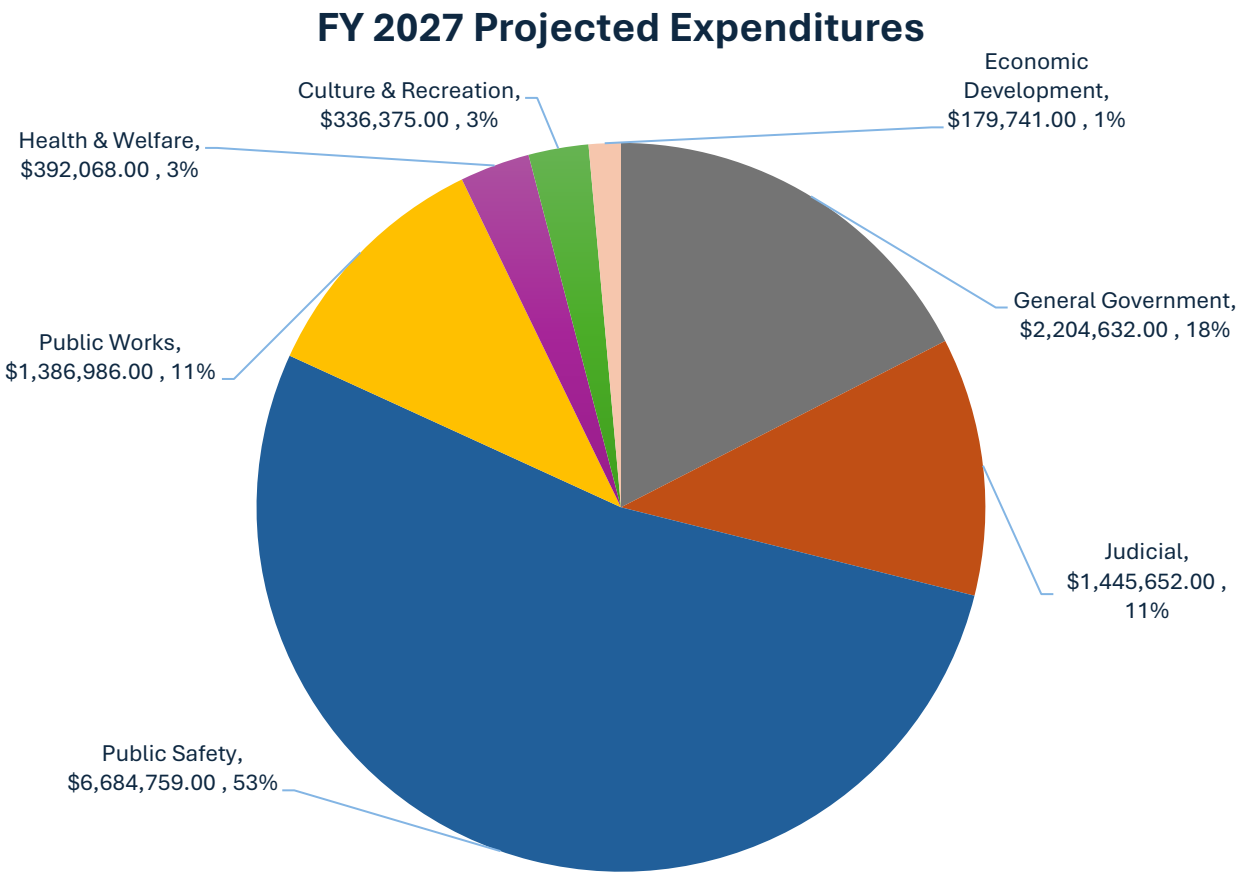
| CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Countywide Area | COUNTY WIDE | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
| | VALUE | Real & Personal | 431,449,733 | 481,829,209 | 554,190,043 | 580,035,406 | 604,789,937 | 634,768,673 |
| | | Motor Vehicles | 5,744,150 | 5,473,350 | 5,427,130 | 5,142,010 | 4,612,230 | 4,290,300 |
| | | Mobile Homes | 5,523,331 | 6,548,659 | 6,420,387 | 7,305,573 | 8,067,980 | 8,317,092 |
| | | Timber - 100% | 5,828,088 | 8,692,933 | 8,810,203 | 5,246,770 | 3,276,708 | 1,882,705 |
| | | Heavy Duty Equipment | 13,045 | 73,200 | 16,120 | 185,010 | 34,675 | 28,800 |
| | | Gross Digest | 448,558,347 | 502,617,351 | 574,863,883 | 597,914,769 | 620,781,530 | 649,287,570 |
| | | Less Exemptions | 82,147,423 | 91,852,496 | 109,881,999 | 109,223,026 | 116,600,264 | 111,790,280 |
| | | **NET DIGEST VALUE** | 366,410,924 | 410,764,855 | 464,981,884 | 488,691,743 | 504,181,266 | 537,497,290 |
| | RATE | Gross Maintenance & Operation Millage | 20.0325 | 18.9551 | 17.7304 | 17.6179 | 17.1105 | 16.5575 |
| | | Less Rollback (Local Option Sales Tax) | 3.5765 | 3.1151 | 3.0434 | 2.9309 | 2.8205 | 2.7345 |
| | | **NET M&O MILLAGE RATE** | 16.4560 | 15.8400 | 14.6870 | 14.6870 | 14.2900 | 13.8230 |
| | TAX | **TOTAL M&O TAXES LEVIED** | $6,029,658 | $6,506,515 | $6,829,189 | $7,177,416 | $7,204,750 | $7,429,825 |
| | | Net Tax $ Increase | $149,677 | $476,857 | $322,674 | $348,227 | $27,335 | $225,075 |
| | | Net Tax % Increase | 2.55% | 7.91% | 4.96% | 5.10% | 0.38% | 3.12% |

# 2027 Revenues Chart by Category – General Fund




| FY 2027 Projected Revenue | | | |
|---|---|---|---|
| Category | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
| Property Taxes | $ 7,376,369.00 | $ 7,594,759.00 | 2.96% |
| Sales & Use Tax | $ 1,490,000.00 | $ 1,500,000.00 | 0.67% |
| Taxes (IPT, TAVT, & FIT) | $ 1,583,000.00 | $ 1,616,500.00 | 2.12% |
| Business License | $ 43,000.00 | $ 43,000.00 | 0.00% |
| Government Grants | $ 66,500.00 | $ 60,500.00 | -9.02% |
| General Government | $ 641,000.00 | $ 624,200.00 | -2.62% |
| Public Safety | $ 851,876.00 | $ 801,254.00 | -5.94% |
| Interest & Misc. | $ 160,000.00 | $ 140,000.00 | -12.50% |
| Interfund Transfers | $ 250,000.00 | $ 250,000.00 | 0.00% |
| Total | $ 12,461,745.00 | $ 12,630,213.00 | 1.35% |

# 2027 Expenditures Chart by Category – General Fund




| FY 2027 Projected Expenditures | | | |
|---|---|---|---|
| Category | 2026 Budgeted | 2027 Anticipated | % Inc./Dec. |
| General Government | $ 2,279,360.58 | $ 2,204,632.00 | -3.28% |
| Judicial | $ 1,347,772.00 | $ 1,445,652.00 | 7.26% |
| Public Safety | $ 6,600,212.00 | $ 6,684,759.00 | 1.28% |
| Public Works | $ 1,327,317.00 | $ 1,386,986.00 | 4.50% |
| Health & Welfare | $ 383,772.00 | $ 392,068.00 | 2.16% |
| Culture & Recreation | $ 336,375.00 | $ 336,375.00 | 0.00% |
| Economic Development | $ 178,071.00 | $ 179,741.00 | 0.94% |
| Total | $ 12,452,879.58 | $ 12,630,213.00 | 1.42% |

# General Fund Revenues

| PROPERTY TAXES | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Real Property - Current | $ 6,348,369.00 | $ 6,604,309.00 | 4.03% |
| Real Property - Prior Years | $ 500,000.00 | $ 500,000.00 | 0.00% |
| Timber Taxes | $ 65,000.00 | $ 26,000.00 | -60.00% |
| Forest Land Protection Act (FLPA) | $ 43,000.00 | $ 45,000.00 | 4.65% |
| Motor Vehicle Taxes | $ 75,000.00 | $ 59,300.00 | -20.93% |
| Alternative Ad Valorem Tax (AAVT) | $ 13,000.00 | $ 12,250.00 | -5.77% |
| Mobile Home Taxes | $ 107,000.00 | $ 114,900.00 | 7.38% |
| Intangible Tax | $ 40,000.00 | $ 48,000.00 | 20.00% |
| Railroad Equipment Tax | $ 25,000.00 | $ 25,000.00 | 0.00% |
| Real Estate Transfer Tax | $ 22,000.00 | $ 22,000.00 | 0.00% |
| Television Cable Franchise | $ 13,000.00 | $ 13,000.00 | 0.00% |
| Penalties & Int on Taxes | $ 125,000.00 | $ 125,000.00 | 0.00% |
| TOTAL | $ 7,376,369.00 | $ 7,594,759.00 | 2.96% |

| SALES & USE TAX | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Local Option Sales Tax | $ 1,440,000.00 | $ 1,450,000.00 | 0.69% |
| Alcoholic Beverage Tax | $ 50,000.00 | $ 50,000.00 | 0.00% |
| TOTAL | $ 1,490,000.00 | $ 1,500,000.00 | 0.67% |

| TAXES (IPT, TAVT, & FIT) | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Insurance Premium Tax | $ 785,000.00 | $ 821,000.00 | 4.59% |
| Financial Institution Tax | $ 78,000.00 | $ 75,500.00 | -3.21% |
| Title Ad Valorem Tax Fee | $ 720,000.00 | $ 720,000.00 | 0.00% |
| TOTAL | $ 1,583,000.00 | $ 1,616,500.00 | 2.12% |

| BUSINESS LICENSE | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Alcoholic Beverage License | $ 18,000.00 | $ 18,000.00 | 0.00% |
| General Business License | $ 25,000.00 | $ 25,000.00 | 0.00% |
| TOTAL | $ 43,000.00 | $ 43,000.00 | 0.00% |

| GOVERNMENT GRANTS | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Senior Citizens Nutrition | $ 50,000.00 | $ 50,000.00 | 0.00% |
| Direct Grants/LVAP | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Ema Grants | $ 8,000.00 | $ 8,000.00 | 0.00% |
| Road Dept Grants | $ 4,000.00 | $ - | -100.00% |
| National Opioid Settlements | $ 2,000.00 | $ - | -100.00% |
| TOTAL | $ 66,500.00 | $ 60,500.00 | -9.02% |

| GENERAL GOVERNMENT | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Probate Court Fees | $ 35,000.00 | $ 50,000.00 | 42.86% |
| Probate Court - Vital Records | $ 16,000.00 | $ 17,000.00 | 6.25% |
| Cost & Comm on Taxes | $ 200,000.00 | $ 205,000.00 | 2.50% |
| FIFA | $ 3,000.00 | $ 2,700.00 | -10.00% |
| Superior Court | $ 150,000.00 | $ 160,000.00 | 6.67% |
| Magistrate Court | $ 90,000.00 | $ 92,000.00 | 2.22% |
| Non-Business Licenses & Permits | $ 30,000.00 | $ 30,000.00 | 0.00% |
| Paytel Telephone Collects | $ 25,000.00 | $ 22,000.00 | -12.00% |
| Installation Of Pipe | $ 30,000.00 | $ 10,000.00 | -66.67% |
| Refuse Collection Charges | $ 50,000.00 | $ 30,000.00 | -40.00% |
| Co Landing Camping Fees | $ 3,000.00 | $ 4,000.00 | 33.33% |
| Other Charges (Sr Meals) | $ 1,000.00 | $ 1,500.00 | 50.00% |
| Sale Of Assets | $ 2,000.00 | $ - | -100.00% |
| Road Dept Misc. Sales | $ 6,000.00 | $ - | -100.00% |
| TOTAL | $ 641,000.00 | $ 624,200.00 | -2.62% |

| PUBLIC SAFETY | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Sheriff Service Fees | $ 18,000.00 | $ 18,000.00 | 0.00% |
| Monthly Sheriff Collection | $ 10,000.00 | $ 10,000.00 | 0.00% |
| School Resource Reimbursement | $ 264,876.00 | $ 271,254.00 | 2.41% |
| Inmate Board | $ 30,000.00 | $ 45,000.00 | 50.00% |
| E-911 Charges | $ 295,000.00 | $ 280,000.00 | -5.08% |
| Misc. Sheriff Collections | $ 4,000.00 | $ 2,000.00 | -50.00% |
| Probate Court - Traffic Fines | $ 230,000.00 | $ 175,000.00 | -23.91% |
| TOTAL | $ 851,876.00 | $ 801,254.00 | -5.94% |

| INTEREST & MISC | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Other Interest Revenue | $ 115,000.00 | $ 115,000.00 | 0.00% |
| Other Miscellaneous Rev & Exp | $ 45,000.00 | $ 25,000.00 | -44.44% |
| TOTAL | $ 160,000.00 | $ 140,000.00 | -12.50% |

| INTERFUND TRANSFERS | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Transfers - Fund 326 T-SPLOST | $ 250,000.00 | $ 250,000.00 | 0.00% |
| TOTAL | $ 250,000.00 | $ 250,000.00 | 0.00% |

| GENERAL FUND REVENUE TOTAL | $ 12,461,745.00 | $ 12,630,213.00 | 1.35% |
|---|---|---|---|

# General Fund Expenditures

| GENERAL GOVERNMENT | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Equalization Board | $ 1,000.00 | $ 1,500.00 | 50.00% |
| Social Security Match | $ 76.53 | $ 115.00 | 50.27% |
| Workers' Compensation Insurance | $ 16.91 | $ 22.00 | 30.10% |
| Other Employee Benefits | $ 256.78 | $ - | |
| Purchased Services - Administrative | $ 250.80 | $ 150.00 | -40.19% |
| Purchased Services - Professional | $ 16,200.00 | $ 23,000.00 | 41.98% |
| Audit Fees | $ 6,000.00 | $ 6,000.00 | 0.00% |
| Postage | $ 14,353.37 | $ 7,500.00 | -47.75% |
| Phone & Fax | $ 301.92 | $ 1,200.00 | 297.46% |
| Internet - Managed Fiber | $ 874.23 | $ 4,600.00 | 426.18% |
| Advertising | $ 324.00 | $ 1,000.00 | 208.64% |
| Southern Georgia Regional Commission | $ 7,967.04 | $ 11,000.00 | 38.07% |
| Chamber Of Commerce Dues | $ 10,000.00 | $ 10,000.00 | 0.00% |
| ACCG Dues, Annual & Other | $ - | $ 3,700.00 | |
| Indigent Burial | $ 2,400.00 | $ 2,000.00 | -16.67% |
| **Totals** | **$ 60,021.58** | **$ 71,787.00** | **19.60%** |

| COMMISSIONERS | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Elected Officials Salary | $ 83,232.00 | $ 84,892.00 | 1.99% |
| Group Insurance | $ 18,000.00 | $ 18,000.00 | 0.00% |
| Social Security Match | $ 6,367.00 | $ 6,367.00 | 0.00% |
| Retirement Contribution | $ 10,225.00 | $ 10,225.00 | 0.00% |
| Workers' Compensation Insurance | $ 2,500.00 | $ 1,700.00 | -32.00% |
| Attorney Fees | $ 1,500.00 | $ 1,500.00 | 0.00% |
| Annual Fireworks Display | $ 6,300.00 | $ 6,300.00 | 0.00% |
| Travel | $ 20,000.00 | $ 20,000.00 | 0.00% |
| Training Registration and Materials | $ 5,000.00 | $ 5,000.00 | 0.00% |
| General Supplies And Materials | $ 2,700.00 | $ 2,700.00 | 0.00% |
| **Totals** | **$ 155,824.00** | **$ 156,684.00** | **0.55%** |

| COUNTY ADMINISTRATION | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 284,106.00 | $ 245,000.00 | -13.76% |
| Group Insurance | $ 39,500.00 | $ 39,500.00 | 0.00% |
| Social Security Match | $ 21,735.00 | $ 18,743.00 | -13.77% |
| Retirement Contribution | $ 71,500.00 | $ 20,000.00 | -72.03% |
| Workers' Compensation Insurance | $ 1,195.00 | $ 1,195.00 | 0.00% |
| Purchased Services - Administrative | $ 1,200.00 | $ 1,200.00 | 0.00% |
| Purchased Services - Professional | $ 1,500.00 | $ 1,500.00 | 0.00% |
| Attorney Fees | $ 48,500.00 | $ 48,500.00 | 0.00% |
| Audit Fees | $ 16,300.00 | $ 16,300.00 | 0.00% |
| I.T. Technical Services | $ 3,500.00 | $ 3,500.00 | 0.00% |
| Repairs & Maintenance | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Copier Lease and Maintenance | $ 1,500.00 | $ 1,500.00 | 0.00% |
| Postage | $ 1,200.00 | $ 1,200.00 | 0.00% |
| Phone & Fax | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Internet | $ 3,500.00 | $ 4,600.00 | 31.43% |
| Advertising | $ 100.00 | $ 400.00 | 300.00% |
| Travel | $ 600.00 | $ 6,000.00 | 900.00% |
| Dues & Fees | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Training Registration And Materials | $ 5,000.00 | $ 5,000.00 | 0.00% |
| Security System Monitoring | $ 240.00 | $ 240.00 | 0.00% |
| Efile Annual Licenses | $ 2,600.00 | $ 2,600.00 | 0.00% |
| Edmunds License Fees | $ 6,100.00 | $ 25,250.00 | 313.93% |
| General Supplies and Materials | $ 12,000.00 | $ 12,000.00 | 0.00% |
| Gasoline/Diesel | $ 500.00 | $ 500.00 | 0.00% |
| Contingencies | $ 82,995.00 | $ - | -100.00% |
| **Totals** | **$ 609,871.00** | **$ 459,228.00** | **-24.70%** |

| ELECTIONS | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 91,877.00 | $ 91,877.00 | 0.00% |
| Salaries & Wages - Part Time | $ - | $ 9,000.00 | |
| Board/Other Salary | $ 4,500.00 | $ 4,500.00 | 0.00% |
| Group Insurance | $ 19,505.00 | $ 19,505.00 | 0.00% |
| Social Security Match | $ 7,029.00 | $ 8,062.00 | 14.70% |
| Retirement Contribution | $ 3,520.00 | $ 3,520.00 | 0.00% |
| Workers' Compensation Insurance | $ 340.00 | $ 340.00 | 0.00% |
| Purchased Services - Administrative | $ 300.00 | $ - | -100.00% |
| Purchased Services - Drug Testing | $ 75.00 | $ 100.00 | 33.33% |
| Purchased Services - Professional | $ 125.00 | $ 125.00 | 0.00% |
| Attorney Fees | $ 5,000.00 | $ 5,000.00 | 0.00% |
| Audit Fees | $ - | $ 450.00 | |
| I.T. Technical Services | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Repairs & Maintenance | $ 1,500.00 | $ 1,500.00 | 0.00% |
| Copier Lease and Maintenance | $ 1,800.00 | $ 1,800.00 | 0.00% |
| Sivad Business Contract | $ 3,000.00 | $ - | -100.00% |
| Postage | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Phone & Fax | $ 3,500.00 | $ 3,500.00 | 0.00% |
| Internet | $ 8,200.00 | $ 4,600.00 | -43.90% |
| Advertising | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Travel | $ 2,000.00 | $ 2,440.00 | 22.00% |
| Dues & Fees | $ 14,500.00 | $ 14,500.00 | 0.00% |
| Training Registration and Materials | $ 1,200.00 | $ 1,400.00 | 16.67% |
| Poll Workers | $ 9,000.00 | $ - | -100.00% |
| Security System Monitoring | $ 540.00 | $ 540.00 | 0.00% |
| General Supplies and Materials | $ 5,500.00 | $ 5,500.00 | 0.00% |
| Electricity/Utilities | $ 7,000.00 | $ 7,000.00 | 0.00% |
| Gasoline/Diesel | $ - | $ 200.00 | |
| **Totals** | **$ 196,011.00** | **$ 191,459.00** | **-2.32%** |

| TAX COMMISSIONER | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 115,732.00 | $ 117,000.00 | 1.10% |
| Elected Officials Salary | $ 77,699.00 | $ 77,699.00 | 0.00% |
| Group Insurance | $ 29,415.00 | $ 29,415.00 | 0.00% |
| Social Security Match | $ 14,797.00 | $ 14,895.00 | 0.66% |
| Retirement Contribution | $ 17,914.00 | $ 17,914.00 | 0.00% |
| Workers' Compensation Insurance | $ 719.00 | $ 719.00 | 0.00% |
| Purchased Services - Administrative | $ 300.00 | $ 300.00 | 0.00% |
| Purchased Services - Drug Testing | $ 75.00 | $ 100.00 | 33.33% |
| Purchased Services - Professional | $ 400.00 | $ 400.00 | 0.00% |
| Attorney Fees | $ 500.00 | $ 1,000.00 | 100.00% |
| Audit Fees | $ 15,200.00 | $ 15,200.00 | 0.00% |
| I.T. Technical Services | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Repairs & Maintenance | $ 750.00 | $ 750.00 | 0.00% |
| Copier Lease and Maintenance | $ 1,100.00 | $ 1,100.00 | 0.00% |
| Postage | $ 1,850.00 | $ 1,900.00 | 2.70% |
| Phone & Fax | $ 7,000.00 | $ 5,000.00 | -28.57% |
| Internet | $ 1,700.00 | $ 4,600.00 | 170.59% |
| Advertising | $ 5,000.00 | $ 5,400.00 | 8.00% |
| Travel | $ 3,500.00 | $ 3,500.00 | 0.00% |
| Dues & Fees | $ 450.00 | $ 450.00 | 0.00% |
| Training Registration and Materials | $ 2,000.00 | $ 1,600.00 | -20.00% |
| Datamax Vehicle Renewal Notice | $ 7,400.00 | $ 8,000.00 | 8.11% |
| Security System Monitoring | $ 240.00 | $ 240.00 | 0.00% |
| Harris Property Billing | $ 34,250.00 | $ 34,000.00 | -0.73% |
| General Supplies And Materials | $ 6,500.00 | $ 6,500.00 | 0.00% |
| Gasoline/Diesel | $ 200.00 | $ 500.00 | 150.00% |
| **Totals** | **$ 346,691.00** | **$ 350,182.00** | **1.01%** |

| TAX ASSESSOR | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 233,350.00 | $ 236,500.00 | 1.35% |
| Group Insurance | $ 39,095.00 | $ 39,095.00 | 0.00% |
| Social Security Match | $ 17,851.00 | $ 18,055.00 | 1.14% |
| Retirement Contribution | $ 23,965.00 | $ 21,000.00 | -12.37% |
| Workers' Compensation Insurance | $ 2,648.00 | $ 2,500.00 | -5.59% |
| Purchased Services - Administrative | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Purchased Services - Drug Testing | $ 100.00 | $ 100.00 | 0.00% |
| Attorney Fees | $ 5,000.00 | $ 5,000.00 | 0.00% |
| Audit Fees | $ 1,100.00 | $ 1,000.00 | -9.09% |
| Technical Services | $ 2,500.00 | $ 2,500.00 | 0.00% |
| I.T. Technical Services | $ 1,000.00 | $ 300.00 | -70.00% |
| Repairs & Maintenance | $ 1,750.00 | $ 1,200.00 | -31.43% |
| Copier Lease And Maintenance | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Postage | $ 5,750.00 | $ 6,900.00 | 20.00% |
| Phone & Fax | $ 2,200.00 | $ 2,200.00 | 0.00% |
| Internet | $ 1,700.00 | $ 4,600.00 | 170.59% |
| Advertising | $ 600.00 | $ 600.00 | 0.00% |
| Travel | $ 9,000.00 | $ 8,000.00 | -11.11% |
| Dues & Fees | $ 6,000.00 | $ - | -100.00% |
| Training Registration and Materials | $ 3,500.00 | $ 3,500.00 | 0.00% |
| Security System Monitoring | $ 240.00 | $ 240.00 | 0.00% |
| WinGap / Gap Group Inc | $ - | $ 6,000.00 | |
| Q-Public Web Service | $ 6,000.00 | $ 7,300.00 | 21.67% |
| General Supplies and Materials | $ 7,000.00 | $ 7,000.00 | 0.00% |
| Gasoline/Diesel | $ 1,740.00 | $ 1,740.00 | 0.00% |
| **Totals** | **$ 376,089.00** | **$ 379,330.00** | **0.86%** |

| GOVERNMENT BUILDINGS | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 114,257.00 | $ 118,000.00 | 3.28% |
| Group Insurance | $ 9,835.00 | $ 19,000.00 | 93.19% |
| Social Security Match | $ 8,741.00 | $ 9,027.00 | 3.27% |
| Retirement Contribution | $ 7,170.00 | $ 7,170.00 | 0.00% |
| Workers' Compensation Insurance | $ 7,135.00 | $ 6,500.00 | -8.90% |
| Purchased Services - Drug Testing | $ 75.00 | $ 75.00 | 0.00% |
| I.T. Technical Services | $ 300.00 | $ 300.00 | 0.00% |
| Courthouse Custodial | $ 14,400.00 | $ 14,400.00 | 0.00% |
| Repairs & Maintenance | $ 10,000.00 | $ 10,000.00 | 0.00% |
| R&M - Courthouse | $ 400.00 | $ 400.00 | 0.00% |
| Insurance General Govt. | $ 9,000.00 | $ 9,000.00 | 0.00% |
| Insurance Administration | $ 245,000.00 | $ 287,000.00 | 17.14% |
| Phone & Fax | $ 2,800.00 | $ - | -100.00% |
| Internet - Managed Fiber | $ 2,750.00 | $ 4,600.00 | 67.27% |
| Advertising | $ 90.00 | $ 90.00 | 0.00% |
| General Supplies And Materials | $ 3,000.00 | $ 4,000.00 | 33.33% |
| Utilities-321 Dewey Mcglamry Road | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Utilities - Courthouse | $ 17,000.00 | $ 17,000.00 | 0.00% |
| Utilities - 111 S. Sheridan St. Annex | $ 3,000.00 | $ 3,000.00 | 0.00% |
| Utilities - 324 E. Pine St. Annex | $ 17,500.00 | $ 17,500.00 | 0.00% |
| Utilities - 402-A E. Pine St. | $ 8,500.00 | $ 8,500.00 | 0.00% |
| Utilities - Shop | $ 2,400.00 | $ 2,400.00 | 0.00% |
| Utilities - Judicial Complex | $ 43,000.00 | $ 43,000.00 | 0.00% |
| Utilities-212 E Central Ave | $ - | $ 6,500.00 | |
| Gasoline/Diesel | $ 6,500.00 | $ 6,500.00 | 0.00% |
| **Totals** | **$ 534,853.00** | **$ 595,962.00** | **11.43%** |

| CLERK OF COURT | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 155,252.00 | $ 155,252.00 | 0.00% |
| Elected Officials Salary | $ 75,815.00 | $ 75,815.00 | 0.00% |
| Salaries & Wages - Bailiff's | $ 37,500.00 | $ 37,500.00 | 0.00% |
| Group Insurance | $ 58,450.00 | $ 58,450.00 | 0.00% |
| Social Security Match | $ 20,545.00 | $ 20,545.00 | 0.00% |
| Retirement Contribution | $ 30,188.00 | $ 30,188.00 | 0.00% |
| Workers' Compensation Insurance | $ 854.00 | $ 854.00 | 0.00% |
| Purchased Services - Administrative | $ 300.00 | $ 300.00 | 0.00% |
| Purchased Services - Drug Testing | $ 100.00 | $ 100.00 | 0.00% |
| Attorney Fees | $ 5,000.00 | $ 5,000.00 | 0.00% |
| Audit Fees | $ 5,600.00 | $ 5,600.00 | 0.00% |
| Technical Services | $ 11,000.00 | $ 11,000.00 | 0.00% |
| Repairs & Maintenance | $ 500.00 | $ 500.00 | 0.00% |
| Copier Lease and Maintenance | $ 5,000.00 | $ 5,000.00 | 0.00% |
| Software Maintenance - Icon Contract | $ 6,000.00 | $ 6,000.00 | 0.00% |
| Purchased Services - Other | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Postage | $ 5,000.00 | $ 5,000.00 | 0.00% |
| Phone & Fax | $ 3,600.00 | $ 3,600.00 | 0.00% |
| Internet | $ - | $ 4,600.00 | |
| Advertising | $ 200.00 | $ 200.00 | 0.00% |
| Travel | $ 3,000.00 | $ 3,000.00 | 0.00% |
| BOE Travel | $ 1,250.00 | $ 1,250.00 | 0.00% |
| Dues & Fees | $ 800.00 | $ 800.00 | 0.00% |
| Witness Fees | $ 1,500.00 | $ 1,500.00 | 0.00% |
| Juror Fees | $ 40,000.00 | $ 40,000.00 | 0.00% |
| Training Registration and Materials | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Security System Monitoring | $ 240.00 | $ 240.00 | 0.00% |
| General Supplies and Materials | $ 5,000.00 | $ 5,000.00 | 0.00% |
| **Totals** | **$ 474,694.00** | **$ 479,294.00** | **0.97%** |

| SUPERIOR COURT JUDGES | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Repairs & Maintenance | $ 100.00 | $ 100.00 | 0.00% |
| Copier Lease and Maintenance | $ 1,650.00 | $ 1,650.00 | 0.00% |
| Phone & Fax | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Internet | $ 800.00 | $ 4,600.00 | 475.00% |
| Security System Monitoring | $ 240.00 | $ 240.00 | 0.00% |
| General Supplies and Materials | $ 50.00 | $ 50.00 | 0.00% |
| PTOA - Eighth Judicial | $ 190,000.00 | $ 190,000.00 | 0.00% |
| PTOA - Crisp BOC - Insurance | $ 10,000.00 | $ 10,000.00 | 0.00% |
| **Totals** | **$ 205,340.00** | **$ 209,140.00** | **1.85%** |

| DISTRICT ATTORNEY | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Audit Fees | $ 50.00 | $ 50.00 | 0.00% |
| I.T. Technical Services | $ 300.00 | $ 300.00 | 0.00% |
| Repairs & Maintenance | $ 150.00 | $ 150.00 | 0.00% |
| Postage | $ 600.00 | $ 600.00 | 0.00% |
| Phone & Fax | $ 1,700.00 | $ 1,700.00 | 0.00% |
| PTOA – District Attorney | $ 9,000.00 | $ 9,000.00 | 0.00% |
| PTOA - Wilcox County Commissioners | $ 3,600.00 | $ 3,600.00 | 0.00% |
| PTOA - Crisp Boc - VOCA/VAWA | $ 7,104.00 | $ 7,104.00 | 0.00% |
| **Totals** | **$ 22,504.00** | **$ 22,504.00** | **0.00%** |

| PUBLIC DEFENDER | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Audit Fees | $ 250.00 | $ 250.00 | 0.00% |
| PTOA - Georgia Public Defender | $ 104,952.00 | $ 140,000.00 | 33.39% |
| **Totals** | **$ 105,202.00** | **$ 140,250.00** | **33.31%** |

| MAGISTRATE COURT | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 133,315.00 | $ 193,434.00 | 45.10% |
| Elected Officials Salary | $ 77,732.00 | $ 77,732.00 | 0.00% |
| Group Insurance | $ 29,345.00 | $ 29,345.00 | 0.00% |
| Social Security Match | $ 16,145.00 | $ 21,406.00 | 32.59% |
| Retirement Contribution | $ 25,637.00 | $ 31,737.00 | 23.79% |
| Workers' Compensation Insurance | $ 780.00 | $ 780.00 | 0.00% |
| Purchased Services - Professional | $ 33,120.00 | $ 2,000.00 | -93.96% |
| Audit Fees | $ 3,400.00 | $ 3,400.00 | 0.00% |
| I.T. Technical Services | $ 750.00 | $ 750.00 | 0.00% |
| Repairs & Maintenance | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Copier Lease and Maintenance | $ - | $ 1,500.00 | |
| Postage | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Phone & Fax | $ - | $ 1,500.00 | |
| Internet | $ - | $ 4,600.00 | |
| Advertising | $ 100.00 | $ 100.00 | 0.00% |
| Travel | $ 2,000.00 | $ 4,000.00 | 100.00% |
| Dues & Fees | $ 250.00 | $ 350.00 | 40.00% |
| Training Registration and Materials | $ 820.00 | $ 1,230.00 | 50.00% |
| C J T Software | $ 4,200.00 | $ 4,200.00 | 0.00% |
| Security System Monitoring | $ 240.00 | $ 240.00 | 0.00% |
| General Supplies and Materials | $ 4,000.00 | $ 4,000.00 | 0.00% |
| Gasoline/Diesel | $ 3,200.00 | $ 3,200.00 | 0.00% |
| Equipment - Other | $ 1,000.00 | $ 1,000.00 | 0.00% |
| **Totals** | **$ 339,534.00** | **$ 390,004.00** | **14.86%** |

| PROBATE COURT | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 63,174.00 | $ 63,174.00 | 0.00% |
| Elected Officials Salary | $ 74,210.00 | $ 75,372.00 | 1.57% |
| Group Insurance | $ 9,910.00 | $ 9,910.00 | 0.00% |
| Social Security Match | $ 10,599.00 | $ 10,599.00 | 0.00% |
| Retirement Contribution | $ 10,690.00 | $ 10,690.00 | 0.00% |
| Workers' Compensation Insurance | $ 490.00 | $ 490.00 | 0.00% |
| Purchased Services - Professional | $ 12,000.00 | $ 12,000.00 | 0.00% |
| Audit Fees | $ 3,500.00 | $ 3,500.00 | 0.00% |
| I.T. Technical Services | $ 300.00 | $ 150.00 | -50.00% |
| Repairs & Maintenance | $ 150.00 | $ 200.00 | 33.33% |
| Copier Lease and Maintenance | $ 1,600.00 | $ 1,600.00 | 0.00% |
| Postage | $ 1,300.00 | $ 1,200.00 | -7.69% |
| Phone & Fax | $ 3,600.00 | $ 3,100.00 | -13.89% |
| Internet | $ 800.00 | $ 4,600.00 | 475.00% |
| Advertising | $ 25.00 | $ 25.00 | 0.00% |
| Travel | $ 4,000.00 | $ 4,000.00 | 0.00% |
| Dues & Fees | $ 650.00 | $ 650.00 | 0.00% |
| Training Registration and Materials | $ 2,000.00 | $ 2,000.00 | 0.00% |
| General Supplies And Materials | $ 1,500.00 | $ 1,200.00 | -20.00% |
| **Totals** | **$ 200,498.00** | **$ 204,460.00** | **1.98%** |

| SHERIFF DEPARTMENT | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 1,256,600.00 | $ 1,256,600.00 | 0.00% |
| Elected Officials Salary | $ 91,356.00 | $ 91,356.00 | 0.00% |
| Part-Time Wages | $ 18,000.00 | $ 18,000.00 | 0.00% |
| Overtime | $ 77,000.00 | $ 77,000.00 | 0.00% |
| Group Insurance | $ 166,620.00 | $ 166,620.00 | 0.00% |
| Social Security Match | $ 103,119.00 | $ 110,387.00 | 7.05% |
| Retirement Contribution | $ 89,325.00 | $ 85,000.00 | -4.84% |
| Workers' Compensation Insurance | $ 49,269.00 | $ 46,000.00 | -6.64% |
| Purchased Services - Administrative | $ 400.00 | $ 400.00 | 0.00% |
| Purchased Services - Drug Testing | $ 750.00 | $ 750.00 | 0.00% |
| Purchased Services-Other Testing | $ 500.00 | $ 500.00 | 0.00% |
| Purchased Services - Professional | $ 5,250.00 | $ 5,250.00 | 0.00% |
| Attorney Fees | $ 1,500.00 | $ 3,000.00 | 100.00% |
| Audit Fees | $ 3,400.00 | $ 3,400.00 | 0.00% |
| I.T. Technical Services | $ 1,200.00 | $ 6,000.00 | 400.00% |
| Repairs & Maintenance | $ 100,000.00 | $ 100,000.00 | 0.00% |
| Copier Lease And Maintenance | $ 5,200.00 | $ 7,500.00 | 44.23% |
| Tower Rental | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Postage | $ 1,000.00 | $ 750.00 | -25.00% |
| Phone & Fax | $ 40,000.00 | $ 31,000.00 | -22.50% |
| Internet | $ 1,000.00 | $ 4,600.00 | 360.00% |
| Advertising | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Travel | $ 7,500.00 | $ 8,000.00 | 6.67% |
| Dues & Fees | $ 6,400.00 | $ 5,000.00 | -21.88% |
| Training Registration And Materials | $ 8,000.00 | $ 8,000.00 | 0.00% |
| Eagle Advantage Solutions | $ 31,000.00 | $ 31,000.00 | 0.00% |
| General Supplies and Materials | $ 40,600.00 | $ 30,000.00 | -26.11% |
| Electricity/Utilities | $ 12,000.00 | $ 12,000.00 | 0.00% |
| Utilities - Tower | $ 1,600.00 | $ 1,600.00 | 0.00% |
| Gasoline/Diesel | $ 100,000.00 | $ 110,000.00 | 10.00% |
| Other Supplies - Uniforms | $ 15,000.00 | $ 15,000.00 | 0.00% |
| **Totals** | **$ 2,238,089.00** | **$ 2,239,213.00** | **0.05%** |

| JAIL ADMINSTRATION | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 885,642.00 | $ 895,240.00 | 1.08% |
| Part-Time Wages | $ 7,000.00 | $ 12,000.00 | 71.43% |
| Overtime | $ 50,000.00 | $ 50,000.00 | 0.00% |
| Group Insurance | $ 117,225.00 | $ 117,225.00 | 0.00% |
| Social Security Match | $ 67,752.00 | $ 73,230.00 | 8.09% |
| Retirement Contribution | $ 33,498.00 | $ 33,500.00 | 0.01% |
| Workers Compensation Insurance | $ 32,415.00 | $ 30,000.00 | -7.45% |
| Outside Medical Svc | $ 135,800.00 | $ 135,800.00 | 0.00% |
| Inmate Medical | $ 327,000.00 | $ 340,000.00 | 3.98% |
| Drug Testing | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Purchased Services - Professional | $ 100.00 | $ 100.00 | 0.00% |
| Audit Fees | $ 1,700.00 | $ 1,700.00 | 0.00% |
| I.T. Technical Services | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Repairs & Maintenance | $ 30,000.00 | $ 30,000.00 | 0.00% |
| Phone & Fax | $ 4,600.00 | $ 5,500.00 | 19.57% |
| Internet | $ 1,000.00 | $ 4,600.00 | 360.00% |
| Advertising | $ 100.00 | $ 100.00 | 0.00% |
| Travel | $ 5,500.00 | $ 5,500.00 | 0.00% |
| Training Registration and Materials | $ 2,500.00 | $ 2,500.00 | 0.00% |
| General Supplies and Materials | $ 39,000.00 | $ 35,000.00 | -10.26% |
| Electricity/Utilities | $ 71,700.00 | $ 58,000.00 | -19.11% |
| Gasoline/Diesel | $ 18,500.00 | $ 20,000.00 | 8.11% |
| Inmate Meals | $ 230,000.00 | $ 230,000.00 | 0.00% |
| Inmate Expense | $ 55,000.00 | $ 50,000.00 | -9.09% |
| Other Supplies - Uniforms | $ 8,500.00 | $ 8,500.00 | 0.00% |
| **Totals** | **$ 2,128,532.00** | **$ 2,142,495.00** | **0.66%** |

| SCHOOL RESOURCE OFFICERS | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 188,000.00 | $ 190,000.00 | 1.06% |
| Overtime | $ 12,000.00 | $ 12,000.00 | 0.00% |
| Group Insurance | $ 11,892.00 | $ 12,000.00 | 0.91% |
| Social Security Match | $ 14,765.00 | $ 15,454.00 | 4.67% |
| Retirement Contribution | $ 8,293.00 | $ 9,000.00 | 8.53% |
| Workers' Compensation Insurance | $ 5,726.00 | $ 6,000.00 | 4.79% |
| Purchased Services - Drug Testing | $ 300.00 | $ 300.00 | 0.00% |
| I.T. Technical Services | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Repairs And Maintenance | $ 3,000.00 | $ 3,000.00 | 0.00% |
| Phone & Fax | $ 2,400.00 | $ 2,500.00 | 4.17% |
| Travel | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Dues & Fees | $ 500.00 | $ 500.00 | 0.00% |
| Training Registration and Materials | $ 3,500.00 | $ 4,000.00 | 14.29% |
| General Supplies and Materials | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Gasoline/Diesel | $ 8,000.00 | $ 9,000.00 | 12.50% |
| Other Supplies - Uniforms | $ 2,000.00 | $ 3,000.00 | 50.00% |
| **Totals** | **$ 264,876.00** | **$ 271,254.00** | **2.41%** |

| FIRE | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Group Insurance | $ 5,200.00 | $ 5,200.00 | 0.00% |
| Audit Fees | $ 150.00 | $ 150.00 | 0.00% |
| PTOA - BHC Volunteer Fire Dept Inc | $ 133,660.00 | $ 138,000.00 | 3.25% |
| **Totals** | **$ 139,010.00** | **$ 143,350.00** | **3.12%** |

| EMS | 2026 Budgeted | 2027 Recommended | % Inc./Dec. |
|---|---|---|---|
| I.T. Technical Services | $ 700.00 | $ 700.00 | 0.00% |
| Repairs & Maintenance | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Internet | $ 3,000.00 | $ 4,600.00 | 53.33% |
| Dues & Fees - Ambulance Licenses | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Dues And Subscriptions | $ 75.00 | $ 75.00 | 0.00% |
| PTOA - AmeriPro | $ 954,810.00 | $ 983,455.00 | 3.00% |
| **Totals** | **$ 962,085.00** | **$ 992,330.00** | **3.14%** |

| CORONER | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 27,000.00 | $ 27,000.00 | 0.00% |
| Social Security Match | $ 2,066.00 | $ 2,066.00 | 0.00% |
| Retirement Contribution | $ 185.00 | $ 185.00 | 0.00% |
| Workers' Compensation Insurance | $ 324.00 | $ 500.00 | 54.32% |
| Purchased Services - Administrative | $ 6,000.00 | $ 6,000.00 | 0.00% |
| Phone & Fax | $ 250.00 | $ 250.00 | 0.00% |
| Travel | $ 1,750.00 | $ 1,750.00 | 0.00% |
| Dues & Fees | $ 300.00 | $ 300.00 | 0.00% |
| Training Registration and Materials | $ 1,000.00 | $ 1,000.00 | 0.00% |
| General Supplies and Materials | $ 1,000.00 | $ 1,000.00 | 0.00% |
| **Totals** | **$ 39,875.00** | **$ 40,051.00** | **0.44%** |

| E 911 | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 350,000.00 | $ 350,000.00 | 0.00% |
| Part-Time Wages | $ 31,365.00 | $ 31,365.00 | 0.00% |
| Overtime | $ 60,000.00 | $ 60,000.00 | 0.00% |
| Group Insurance | $ 39,325.00 | $ 39,325.00 | 0.00% |
| Social Security Match | $ 26,209.00 | $ 33,765.00 | 28.83% |
| Retirement Contribution | $ 26,360.00 | $ 23,000.00 | -12.75% |
| Workers' Compensation Insurance | $ 1,264.00 | $ 1,264.00 | 0.00% |
| Purchased Services-Technical | $ 5,660.00 | $ 27,815.00 | 391.43% |
| Purchased Services-Drug Testing | $ 1,000.00 | $ 1,000.00 | 0.00% |
| Purchased Services - Professional | $ 250.00 | $ 250.00 | 0.00% |
| It Technical Services | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Repairs & Maintenance | $ 5,000.00 | $ 5,000.00 | 0.00% |
| Copier Lease And Maintenance | $ 2,500.00 | $ 2,500.00 | 0.00% |
| Phone & Fax | $ 53,400.00 | $ 53,400.00 | 0.00% |
| Internet | $ 600.00 | $ 4,600.00 | 666.67% |
| Travel | $ 6,000.00 | $ 6,000.00 | 0.00% |
| Dues & Fees | $ 4,250.00 | $ 170.00 | -96.00% |
| Training Registration and Materials | $ 1,000.00 | $ 1,000.00 | 0.00% |
| General Supplies and Materials | $ 6,600.00 | $ 6,600.00 | 0.00% |
| Electricity/Utilities | $ 6,600.00 | $ 7,500.00 | 13.64% |
| Gasoline/Diesel | $ 3,000.00 | $ 3,000.00 | 0.00% |
| Other Supplies - Uniform | $ 1,000.00 | $ 1,500.00 | 50.00% |
| **Totals** | **$ 633,383.00** | **$ 661,054.00** | **4.37%** |

| ANIMAL CONTROL | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Audit Fees | $ 200.00 | $ 200.00 | 0.00% |
| PTOA - FBHC Humane Society | $ 81,260.00 | $ 81,260.00 | 0.00% |
| Animal Control | $ 67,069.00 | $ 67,069.00 | 0.00% |
| **Totals** | **$ 148,529.00** | **$ 148,529.00** | **0.00%** |

| EMA | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 20,000.00 | $ 20,000.00 | 0.00% |
| Social Security Match | $ 1,530.00 | $ 1,530.00 | 0.00% |
| Workers' Compensation Insurance | $ 601.00 | $ 601.00 | 0.00% |
| Repairs & Maintenance | $ 500.00 | $ 500.00 | 0.00% |
| Purchased Services - (Douglas Hazmat) | $ 850.00 | $ 850.00 | 0.00% |
| Hyper Reach | $ 5,150.00 | $ 5,450.00 | 5.83% |
| Phone & Fax | $ 1,500.00 | $ 1,500.00 | 0.00% |
| Advertising | $ - | $ 100.00 | |
| Travel | $ 600.00 | $ 600.00 | 0.00% |
| Dues & Fees | $ 1,250.00 | $ 1,500.00 | 20.00% |
| Training Registration and Materials | $ 600.00 | $ 600.00 | 0.00% |
| Gasoline/Diesel | $ 200.00 | $ 200.00 | 0.00% |
| Equipment - Other | $ 1,200.00 | $ 1,200.00 | 0.00% |
| **Totals** | **$ 33,981.00** | **$ 34,631.00** | **1.91%** |

| HIGHWAYS AND STREETS | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 616,420.00 | $ 595,000.00 | -3.47% |
| Overtime | $ 10,000.00 | $ 12,000.00 | 20.00% |
| Group Insurance | $ 117,030.00 | $ 117,030.00 | 0.00% |
| Social Security Match | $ 47,921.00 | $ 46,436.00 | -3.10% |
| Retirement Contribution | $ 57,718.00 | $ 50,000.00 | -13.37% |
| Workers' Compensation Insurance | $ 43,719.00 | $ 40,000.00 | -8.51% |
| Purchased Services - Drug Testing | $ 300.00 | $ 300.00 | 0.00% |
| Purchased Services - Beaver Control | $ 8,000.00 | $ 8,400.00 | 5.00% |
| Audit Fees | $ 7,000.00 | $ 7,000.00 | 0.00% |
| Repairs & Maintenance | $ 75,000.00 | $ 75,000.00 | 0.00% |
| Postage | $ 300.00 | $ 350.00 | 16.67% |
| Phone & Fax | $ 5,100.00 | $ 5,100.00 | 0.00% |
| Internet | $ - | $ 4,600.00 | |
| Advertising | $ 500.00 | $ 500.00 | 0.00% |
| Travel | $ 100.00 | $ 250.00 | 150.00% |
| Training Registration and Materials | $ 1,000.00 | $ 1,200.00 | 20.00% |
| General Supplies and Materials | $ 11,000.00 | $ 11,000.00 | 0.00% |
| Electricity/Utilities | $ 8,600.00 | $ 8,600.00 | 0.00% |
| Gasoline/Diesel | $ 120,000.00 | $ 130,000.00 | 8.33% |
| Other Supplies - Uniform | $ 500.00 | $ 550.00 | 10.00% |
| **Totals** | **$ 1,130,208.00** | **$ 1,113,316.00** | **-1.49%** |

| SOLID WASTE | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 50,000.00 | $ 37,500.00 | -25.00% |
| Social Security Match | $ 3,257.00 | $ 2,870.00 | -11.88% |
| Workers' Compensation Insurance | $ 7,302.00 | $ 6,750.00 | -7.56% |
| Purchased Services - Drug Testing | $ 100.00 | $ 100.00 | 0.00% |
| Purchased Services - Professional | $ 500.00 | $ 500.00 | 0.00% |
| Disposal/Landfill | $ 100,000.00 | $ 190,000.00 | 90.00% |
| Repairs & Maintenance | $ 4,000.00 | $ 4,000.00 | 0.00% |
| Purchased Services - Porta Potties | $ 2,280.00 | $ 2,280.00 | 0.00% |
| Phone & Fax | $ 400.00 | $ 400.00 | 0.00% |
| General Supplies and Materials | $ 200.00 | $ 200.00 | 0.00% |
| Electricity/Utilities | $ 1,600.00 | $ 1,600.00 | 0.00% |
| **Totals** | **$ 169,639.00** | **$ 246,200.00** | **45.13%** |

| HEALTH | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Repairs & Maintenance | $ 1,000.00 | $ 1,000.00 | 0.00% |
| General Supplies and Materials | $ 250.00 | $ 250.00 | 0.00% |
| Electricity/Utilities | $ 300.00 | $ 300.00 | 0.00% |
| PTOA - South Ga Health District | $ 69,500.00 | $ 69,500.00 | 0.00% |
| **Totals** | **$ 71,050.00** | **$ 71,050.00** | **0.00%** |

| SENIOR ASSISTANCE | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 42,578.00 | $ 42,578.00 | 0.00% |
| Group Insurance | $ 9,755.00 | $ 9,755.00 | 0.00% |
| Social Security Match | $ 3,257.00 | $ 3,257.00 | 0.00% |
| Retirement Contribution | $ 8,526.00 | $ 5,000.00 | -41.36% |
| Workers' Compensation Insurance | $ 550.00 | $ 550.00 | 0.00% |
| I.T. Technical Services | $ 500.00 | $ 500.00 | 0.00% |
| Custodial-Senior Center | $ - | $ 4,680.00 | |
| Repairs & Maintenance | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Phone & Fax | $ 995.00 | $ 995.00 | 0.00% |
| Internet | $ 5,000.00 | $ 4,600.00 | -8.00% |
| Security System Monitoring | $ 240.00 | $ 240.00 | 0.00% |
| General Supplies and Materials | $ 3,000.00 | $ 3,000.00 | 0.00% |
| Electricity/Utilities | $ 9,000.00 | $ 9,000.00 | 0.00% |
| **Totals** | **$ 85,401.00** | **$ 86,155.00** | **0.88%** |

| SENIOR CITIZEN NUTRITION | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 49,754.00 | $ 49,754.00 | 0.00% |
| Group Insurance | $ 19,505.00 | $ 19,505.00 | 0.00% |
| Social Security Match | $ 3,806.00 | $ 3,806.00 | 0.00% |
| Retirement Contribution | $ 3,780.00 | $ 3,780.00 | 0.00% |
| Workers' Compensation Insurance | $ 1,558.00 | $ 1,400.00 | -10.14% |
| Purchased Services - Drug Testing | $ 100.00 | $ 100.00 | 0.00% |
| Repairs & Maintenance | $ 1,750.00 | $ 1,750.00 | 0.00% |
| Postage | $ 100.00 | $ 100.00 | 0.00% |
| Phone & Fax | $ 465.00 | $ 465.00 | 0.00% |
| Travel | $ 1,250.00 | $ 1,250.00 | 0.00% |
| General Supplies and Materials | $ 750.00 | $ 750.00 | 0.00% |
| Electricity/Utilities | $ 2,600.00 | $ 2,600.00 | 0.00% |
| Gasoline/Diesel | $ 2,700.00 | $ 2,700.00 | 0.00% |
| **Totals** | **$ 88,118.00** | **$ 87,960.00** | **-0.18%** |

| RECREATION | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Audit Fees | $ 375.00 | $ 375.00 | 0.00% |
| PTOA - Dept of Leisure Services | $ 280,000.00 | $ 280,000.00 | 0.00% |
| **Totals** | **$ 280,375.00** | **$ 280,375.00** | **0.00%** |

| PARKS | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Repairs & Maintenance | $ 125.00 | $ 125.00 | 0.00% |
| Electricity/Utilities | $ 2,600.00 | $ 2,600.00 | 0.00% |
| **Totals** | **$ 2,725.00** | **$ 2,725.00** | **0.00%** |

| LIBRARIES | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Audit Fees | $ 150.00 | $ 150.00 | 0.00% |
| PTOA - Fitz BHC Library | $ 53,125.00 | $ 53,125.00 | 0.00% |
| **Totals** | **$ 53,275.00** | **$ 53,275.00** | **0.00%** |

| AGRICULTURAL RESOURCES | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 42,160.00 | $ 42,160.00 | 0.00% |
| Social Security Match | $ 3,226.00 | $ 3,226.00 | 0.00% |
| Retirement Contribution | $ 6,760.00 | $ 6,760.00 | 0.00% |
| Workers' Compensation Insurance | $ 114.00 | $ 114.00 | 0.00% |
| Purchased Services - Administrative | $ 4,000.00 | $ 4,000.00 | 0.00% |
| Audit Fees | $ 350.00 | $ 350.00 | 0.00% |
| Repairs & Maintenance | $ 750.00 | $ 750.00 | 0.00% |
| Copier Lease and Maintenance | $ 600.00 | $ 600.00 | 0.00% |
| Phone & Fax | $ 1,330.00 | $ 1,330.00 | 0.00% |
| Internet | $ 2,930.00 | $ 4,600.00 | 57.00% |
| Travel | $ 500.00 | $ 500.00 | 0.00% |
| Security System Monitoring | $ 840.00 | $ 840.00 | 0.00% |
| General Supplies And Materials | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Utilities-321 Dewey Mcglamry | $ 8,000.00 | $ 8,000.00 | 0.00% |
| Gasoline/Diesel | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Computer Equipment | $ 700.00 | $ 700.00 | 0.00% |
| **Totals** | **$ 76,260.00** | **$ 77,930.00** | **2.19%** |

| FOREST RESOURCES | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 1,500.00 | $ 1,500.00 | 0.00% |
| Workers' Compensation Insurance | $ 46.00 | $ 46.00 | 0.00% |
| General Supplies and Materials | $ 500.00 | $ 500.00 | 0.00% |
| Payment To Other Agencies | $ 9,806.00 | $ 9,806.00 | 0.00% |
| **Totals** | **$ 11,852.00** | **$ 11,852.00** | **0.00%** |

| PLANNING AND ZONING | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 83,620.00 | $ 83,620.00 | 0.00% |
| Group Insurance | $ 9,751.00 | $ 12,000.00 | 23.06% |
| Social Security Match | $ 6,397.00 | $ 6,397.00 | 0.00% |
| Retirement Contribution | $ 7,967.00 | $ 12,100.00 | 51.88% |
| Workers' Compensation Insurance | $ 1,461.00 | $ 1,461.00 | 0.00% |
| Attorney Fees | $ 4,500.00 | $ 6,000.00 | 33.33% |
| Technical Services | $ 2,750.00 | $ 2,000.00 | -27.27% |
| Repairs & Maintenance | $ 1,200.00 | $ 1,200.00 | 0.00% |
| Postage | $ 325.00 | $ 325.00 | 0.00% |
| Phone & Fax | $ 450.00 | $ 450.00 | 0.00% |
| Advertising | $ 300.00 | $ 300.00 | 0.00% |
| Travel | $ 2,000.00 | $ 2,000.00 | 0.00% |
| Dues & Fees | $ 300.00 | $ 300.00 | 0.00% |
| Training Registration and Materials | $ 2,200.00 | $ 2,500.00 | 13.64% |
| Brightly (Formerly Dude Solutions) | $ 13,232.00 | $ 13,500.00 | 2.03% |
| General Supplies and Materials | $ 750.00 | $ 750.00 | 0.00% |
| Gasoline/Diesel | $ 2,000.00 | $ 2,000.00 | 0.00% |
| **Totals** | **$ 139,203.00** | **$ 146,903.00** | **5.53%** |

| AIRPORT | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Audit Fees | $ 30.00 | $ 30.00 | 0.00% |
| PTOA - Fitz Municipal Airport | $ 27,440.00 | $ 27,440.00 | 0.00% |
| **Totals** | **$ 27,470.00** | **$ 27,470.00** | **0.00%** |

| ECONOMIC OPPORTUNITY | 2026 Budgeted | 2027 Projected | % Inc./Dec. |
|---|---|---|---|
| Salaries & Wages - Regular | $ 18,570.00 | $ 18,570.00 | 0.00% |
| Social Security Match | $ 1,422.00 | $ 1,422.00 | 0.00% |
| Workers' Compensation Insurance | $ 69.00 | $ 69.00 | 0.00% |
| Other Employee Benefits | $ 150.00 | $ 150.00 | 0.00% |
| Attorney Fees | $ 500.00 | $ 500.00 | 0.00% |
| Advertising | $ 100.00 | $ 100.00 | 0.00% |
| General Supplies and Materials | $ 400.00 | $ 400.00 | 0.00% |
| Computers And Related Equipment | $ 600.00 | $ 600.00 | 0.00% |
| Fitzgerald-BHC Development Authority | $ 80,000.00 | $ 80,000.00 | 0.00% |
| **Totals** | **$ 101,811.00** | **$ 101,811.00** | **0.00%** |

| | | | |
|---|---|---|---|
| **General Fund Expenditures Total** | **$ 12,452,879.58** | **$ 12,630,213.00** | **1.42%** |

# Special Revenue Funds

| FY 2027 Special Revenue Funds | | |
|---|---|---|
| **Fund** | **2027 Revenue** | **2027 Expenditure** |
| Fund 210- Ben Hill Co Sheriff Confiscated | $ 40,000.00 | $ 40,000.00 |
| Fund 211- Ben Hill Co Drug Abuse | $ 11,500.00 | $ 11,500.00 |
| Fund 212- Ben Hill Co Jail Fund | $ 20,000.00 | $ 20,000.00 |
| Fund 213- Ben Hill Co Special Investigation | $ 20,000.00 | $ 20,000.00 |
| Fund 214- Opioid | $ 2,000.00 | $ 2,000.00 |
| Fund 215- Juvenile Services | $ 1,175.00 | $ 1,175.00 |
| Fund 216- E911 | $ 280,000.00 | $ 280,000.00 |
| Fund 220- EIP Grant | $ 1,000.00 | $ 1,000.00 |
| Fund 300- Ben Hill Co Dev Authority | $ 1,000.00 | $ 1,000.00 |
| Fund 310- LMIG-Grant Fund | $ 579,054.00 | $ 579,054.00 |
| Fund 326- BHC Transportation SPLOST | $ 612,000.00 | $ 612,000.00 |