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General Fund Summary as of 3/25/2025 - Subject to Change

Personnel as adopted for FY25	**416,521,747**
Personnel Updated for Roster as of March 19, 2025	13,103,802
Agenda Items Approved by the BOC that Impact Personnel	-
Change in Public Safety Overtime, Standby Pay, and Special Pay	2,719,796
Change in Merit/Step/Compression Amounts	327,707
Personnel Budget - Updated for Roster, Healthcare, Pension and Impact Items	**432,673,052**
Operating as Adopted for FY25	**127,006,295**
Agenda Items Approved by the BOC that Impact Operating	1,369,648
Budget Recommendations	3,701,215
Removal of FY25 Adopted Capital (Part of $12M adopted)	(376,476)
Operating Updated for Impact Items	**131,700,682**
Capital as Adopted for FY25	**17,623,533**
Removal of FY25 Adopted Capital	(11,623,533)
Added $12M Capital Placeholder to General Fund Admin Unit	12,000,000
Capital Updated for Removal of FY24 One-Time Capital	**18,000,000**
Debt Service as Adopted for FY25	**22,484,898**
Updated per Annual Debt Service Schedule	5,480
Debt Service Updated per Annual Debt Service Schedule	**22,490,378**
Transfers Out as Adopted for FY25	**36,993,467**
Agenda Items Approved by the BOC that Impact Transfers Out	-
Removal of Prior Year DOT Traffic Ops / ROW	17,126
Transfers Out Updated for Impact Items	**37,010,593**
Contingency as Adopted for FY25	**4,171,202**
Removal of All-Star Game Contingency (FY25 BOC Impact Item)	(1,569,752)
Budget Recommendation (Cobb Youth Commission, Cobb 101 Contingency)	20,000
Contingency Updated for Impact Items	**2,621,450**
Total General Fund Budget Updated for Impact Items, Personnel Roster, Healthcare, and Pension	644,496,155
Revenue Projection as of 03/25/2025 (Includes Digest Projection and 1% Reduction in Water Transfer)	637,541,797
Projected Revenue less expenses	(6,954,358)

High-Level Budget Overview and Discussion

General Fund

Based on preliminary revenue projections, estimated employee roster costs, projected increases in healthcare and pensions, and current budgetary impacts totaling $1.4 million, the General Fund faces an estimated shortfall of **$7 million**. This figure includes **$2 million** in budget recommendations but does **not** account for new positions or additional requests beyond those recommendations. This projection is subject to change as more financial data becomes finalized.

Options to Address the Estimated Shortfall:

1. **Commissioner Contingency Removal** – Eliminating the **$200K contingency per Commissioner** would yield a total savings of **$1 million**.
2. **Maintain Water Transfer Rate at 5%** – Keeping the transfer rate flat at **5% instead of reducing it to 4% for FY 2026** would save **$2.3 million** in the General Fund.
3. **Overtime Budget Reduction** – Cutting **$1 million** in overtime between Police and Sheriff departments, with a strict mandate to stay within the approved budget.
4. **Millage Shift from the Fire Fund** – Shifting **0.05 mills** from the Fire Fund to the General Fund.
    - The Fire Fund has a projected surplus of over **$10 million** at its current millage rate.
    - This shift would **reduce the Fire Fund surplus by $2.5 million** while **increasing General Fund revenue by $2.2 million**.
    - **Tax Implications**:
        - **Homesteaded property owners** would see a tax decrease (Fire Fund is based on fair market value; the General Fund uses a floating homestead exemption).
        - **Commercial property owners** would see **no impact** since they pay into both funds.
        - **Non-Fire Fund property owners** would experience a tax increase.
5. **General Fund Millage Increase** – Raising millage rates to increase revenue.

Other Funds – FY26 Budget Discussion

E-911 Fund

The E-911 Fund is entirely supported by a $1.50 fee per cell phone line, established through state legislation and collected and distributed by the state. This fee previously generated enough revenue to create a strong fund balance for the E-911 Fund until fiscal year 2024. However, due to rising recurring expenditures and flat or declining revenue, the fund experienced a net loss of $2,374,846 in fiscal year 2024, reducing its fund balance to $11,023,639. While the E-911 Fund currently maintains a strong fund balance, the ongoing structural imbalance between revenues and expenditures will continue to result in annual losses. Without changes, the fund balance will eventually be depleted. The proposed fiscal year 2026 budget includes a request for three new full-time positions at a total cost of $295,148.50. Any additional budgetary requests granted to E-911 will further increase annual losses unless other adjustments are made. Currently, E-911 has 26 vacant positions.

Fire Fund

Since 2018, the County has prioritized improving the Fire Fund's cash position and overall fund balance. During this time, the cash position has increased by $12,805,302, primarily due to growth in the tax digest and the absence of the homestead exemption. For fiscal year 2025, the Fire Fund's adopted budget projected revenues exceeding expenditures by $7,497,790. To maintain balance, the FY 2025 adopted budget included a contingency of the same amount to account for this projected surplus. Based on initial digest projections and assuming a flat millage rate, the FY 2026 budgeted surplus is expected to increase by an additional $3–5 million.
The FY 2026 Fire Fund budget includes a request for six new full-time positions at a total cost of $495,300. Over the past year, Fire has successfully filled 26 positions, and 76 vacancies remain.

Year to Date FY 2025 BOC Approvals with FY 2026 Impact

Agenda	Agency/ Department	Description	FY 2026 Impact
12/17/2018 #12	Public Safety (800 MHz)	To approve the nine-year Premier Service Package Maintenance Agreement with Motorola Solutions Inc. providing Network Management, Preventive Maintenance Services, and Equipment Repair and Replacement Services for the Cobb County 800 MHz Radio System and Cobb County's Mobile and Portable Subscriber fleet. 010-130-1900-6491 FY26 $117,060 and FY27 $121,333.50	$117,060.00
11/17/2022 #13	EMA	To approve a fund balance appropriation from the BOC Contingency Funding in the amount of $28,640.00 to cover the cost of the GuardianCare Protection Program for the CineMassive Video Display Walls located in the Emergency Operations Center (EOC) and Situation Room. 010-130-0260-6491 originial request of $28,640.00	($9,640.00)
02/27/24 #31	Police	To approve a First Amendment to the Restated and Amended Purchase and Service Agreement with Utility Associates, Inc.	$15,175.00
6/25/2024 #33	Property Management	To approve a contract with Yancey Power Systems for the purchase and installation of an emergency generator system for the Medical Examiner Laboratory Facility located at 1497 County Services Parkway, Marietta, GA 30008, and authorize procurement of miscellaneous items related to the equipment installation. Premium annual maintenance is estimated at $31,000.00 per year beginning in FY26. Funding for FY26 and beyond will be requested by Property Management within the normal biennial budget process.	$31,000.00
***9/24/2024 #24**	Information Technology	To approve the One Plan Agreement with Medical Priority Dispatch to continue the use of Emergency Dispatch ProQA software, Quality Performance Reviews (QPR), and Protocol training. Funding is available in the FY25 Adopted E911 Budget. Funding for FY26 through FY29 will be requested during the budget process. $266,605.89 260-130-0200-6491	$880,320.84
10/22/2024 #33	DOT	To authorize procurement and installation of signage for Hollydale Gateway Sign Replacement, Project No. B2603. Future landscaping and maintenance expenses will be the responsibility of the Department, as there is no established homeowner's association to maintain this area located within the County's right-of-way. Associated costs, estimated to be $2,500.00 annually, will be included in the Department's future Biennial Budget requests (010-050-0750-6491)	$2,500.00
12/10/24 #13	Transportation	To approve a Lighting Services Agreement with Georgia Power Company for the installation of street lights on Bentley Road, and authorize the reallocation of District 2 Capital Contingency funding for the installation and FY25 operating costs. (010-050-0760-6476)	$8,371.44
12/10/24 #17	Information Technology	To approve a lease with Dell Financial Services LLC (DFS) from an existing Master Lease Agreement (MLA), to replace up to 123 computers in the second quarter of FY 25 for Phase 12 Lease 064 of the PC Replacement Project.	$53,880.00
12/10/24 #60	Parks	To approve a Purchase Agreement with Ready Fitness, Inc. to furnish and install new Cardio/Fitness Equipment for the Osborne Area Recreation/Community Center (recently renamed the "Milford Recreation Center") under the 2016 PARKS SPLOST Program. General maintenance of the equipment will be accomplished by an additional yearly contract with Ready Fitness, Inc. consisting of (4) visits per year at $350 per visit for a total annual cost of $1,400.00. This will be absorbed in current operating budget	$1,400.00
01/14/25 #21	Police	To approve a Wellness and Peer Support Platform agreement between Mindbase, LLC and the Cobb County Police Department. Funding for year two (2) FY26, and year three (3) FY27, will be included in the Police Department's annual operating budget.	$26,956.00
03/11/25 #35	Information Technology	To approve a contract with UKG Kronos Systems, LLC to migrate the Kronos time and attendance system to the cloud, under provisions of an OMNIA Partners cooperative contract. This contract to migrate to the cloud will be partially funded by 2022 SPLOST, Support Services/Information Services Work Program B0010. Annual subscription fees for UKG Pro and Telestaff for FY 2026 through FY 2029 are estimated to be $505,080.00 and $56,610.00 respectively. Funding by department for each year is outlined in the chart above. Beginning FY 2027 and beyond UKG Pro subscription fees will be included in ITS, CCFES, and Water annual budgets for the amounts above which are based on percentage of total County employees General Fund (ITS 80%), CCFES (13%) and Water (7%). Additionally, funding for CCFES TeleStaff will be included in CCFES budget as shown above (010-035-0400-6491)	$296,505.00
General Fund Total FY 2025 BOC Approvals with FY 2026 Impact			**$1,423,528.28**
12/10/24 #29	Human Resources	To approve a resolution to join the ACCG-IMRA insurance fund program, an intergovernmental agreement related to participation in the ACCG-IRMA insurance fund, an application and participation agreement for ACCG-IRMA's First Responder PTSD insurance benefits.	$300,717.00
County Wide Total FY 2025 BOC Approvals with FY 2026 Impact			**$1,724,245.28**

* Not included in presentation on 3/25/2025

Change in Vacant Positions			
Department	**FY25**	**FY26**	**Variance**
Board Of Commissioners	0	2	2
Communications Department	1	0	-1
Diversity, Equity, and Inclusion	1	1	0
Community Development	9	9	0
Information Services	6	6	0
Extension Service	5	1	-4
Department Of Transportation	39	24	-15
Finance Department	2	2	0
Fleet Department	5	3	-2
Purchasing Department	2	1	-1
Tax Assessors Office	4	1	-3
INTERNAL AUDIT	2	0	-2
Library Department	8	4	-4
Human Resources Department	1	0	-1
Parks, Rec, & Cultural Affairs	11	12	1
Property Management Department	14	13	-1
Police	117	79	-38
Animal Control	6	0	-6
Medical Examiner	2	2	0
Clerk Of State Court	9	4	-5
Clerk Of Superior Court	33	34	1
District Attorney Office	5	10	5
Chief Magistrate	8	12	4
Juvenile Court	8	4	-4
Probate Court	1	1	0
Sheriff's Office	27	21	-6
Solicitor Office	6	12	6
State Court	2	0	-2
Superior Court	0	2	2
Tax Commissioner Office	14	21	7
Elections & Registration	8	3	-5
Cobb Senior Services	4	2	-2
General Fund Total	**360**	**286**	**-74**
Transit	2	4	2
Fire	102	76	-26
Street Light District	1	0	-1
E-911	30	26	-4
Water Systsem	74	71	-3
Sustainability, Waste and Beautification	2	3	1
Cobb Co Casualty & Liab Fund	3	2	-1
Other Funds Total	**214**	**182**	**-32**
County Wide Total	**574**	**468**	**-106**

FY26 Position Requests by Priority

Fund	Agency	Department	Ranking	Count	Title	CM Prioirity Total
General	Administration	Communications	Priority 1	1	Departmental Solutions Analyst	$ 97,518.52
General	Administration	Communications	Priority 2	1	Administration Supervisor	$ 93,607.35
General	Administration	Internal Audit	Priority 1	2	Internal Auditor	$ 213,582.88
General	Administration	County Attorney/ITS	Priority 1	1	Sr Associate Attorney (County Attorney)	$ 215,777.00
General	Administration	Human Resources	Priority 1	1	HR Specialist	$ 97,519.00
General	Administration	Human Resources	Priority 2	1	HR Manager	$ 138,182.00
General	Community Development	Business License	Priority 1	1	Administrative Specialist III	$ 78,760.60
General	Community Development	Economic Development	Priority 1	1	Economic Development Coordinator	$ 106,791.44
General	Community Development	Planning	Priority 1	1	Planner III	$ 111,849.22
General	DOT	Traffic Operations	Priority 1	2	Engineering Technician	$ 173,991.96
General	DOT	SPLOST	Priority 2	1	Engineer I	$ 111,849.22
General	DOT	Road Maintenance	Priority 3	1	Foreman	$ 90,221.04
General	DOT	Road Maintenance	Priority 3	1	Maintenance Worker III	$ 76,596.55
General	DPS	Animal Services	Priority 1	1	Animal Services Officer I	$ 73,492.00
General	DPS	Animal Services	Priority 2	1	Veterinary Technician	$ 40,365.00
General	DPS	Police	Priority 1	1	Police Captain	$ 144,562.80
General	DPS	Police	Priority 2	1	Public Services Manager	$ 111,849.22
Fire	DPS	Fire	Priority 1	1	Fire Lieutenant	$ 123,421.02
Fire	DPS	Fire	Priority 2	1	Fire Lieutenant	$ 123,421.02
E-911	DPS	E-911	Priority 1	2	Employment Facilitator	$ 182,953.00
Risk	Claims	Risk Management	Priority 1	1	Risk Analyst	$ 106,791.00
General	Elected	District Attorney	Priority 1	1	Assistant District Attorney	$ 134,512.56
General	Elected	District Attorney	Priority 1	1	Criminal Investigator DA	$ 119,205.82
General	Elected	District Attorney-FAC	Priority 1	1	Judicial Program Coordinator	$ 106,791.44
General	Elected	District Attorney-FAC	Priority 1	1	Victim Advocate	$ 86,995.98
General	Elected	District Attorney-VW	Priority 1	2	Victim Advocate	$ 173,991.96
General	Elected	Probate	Priority 1	1	Reclass Deputy Clerk II to Deputy Clerk III	$ 3,658.33
General	Elected	Probate	Priority 1	1	Judicial Admin Specialist	$ 90,221.04
General	Elected	Sheriff-Admin	Priority 1	2	Deputy Sheriff II	$ 196,693.68
General	Elected	Sheriff-Detention	Priority 1	2	Deputy Sheriff II	$ 196,693.68
General	Elected	State Court	Priority 1	1	P/T Judicial Staff Attorney, Senior	$ 92,394.00
General	Elected	State Court	Priority 2	1	Probation Officer II	$ 97,519.00
General	Elected	Solicitor	Priority 1	1	Departmental Communications Manager	$ 111,849.22

General	Elected	Solicitor	Priority 2	1	P/T Attorney	$	50,750.00
General	Elected	Superior Court-Judges	Priority 1	2	Judicial Admin Specialist	$	180,442.00
General	Elected	Tax Commissioner	Priority 1	2	Tax Supervisor	$	180,442.08
General	Support Services	Property Management	Priority 2	1	Accountant II	$	106,791.44
General	Support Services	Property Management	Priority 1	1	Contract/Project Manager-Construction Team	$	111,849.22
General	Public Services	Elections	Priority 2	1	Elections Coordinator II	$	80,729.90
General	Public Services	Elections	Priority 1	1	Deputy Director	$	140,000.00
General	Public Services	Library	Priority 1	2	Security Guard	$	-
Water	Water	Stormwater Management	Priority 1	2	Contract/Project Inspectors	$	192,302.00
General	Support Services	Information Technology	Priority 1	1	Business Analyst - Contract Management	$	127,664.92
General	Support Services	Information Technology	Priority 2	1	Technology Services Supervisor - Public Safety	$	137,778.96
General	Public Services	PSA - PARKS - Programming	Priority 1	1	Recreation Program Coordinator I	$	93,607.35
General	Public Services	PSA - PARKS - Programming	Priority 2	1	Recreation Program Coordinator III	$	106,791.44
General	Support Services	Fleet	Priority 1	1	Fiscal Tech III	$	86,995.98
General	Support Services	Procurement Services	Priority 1	1	Procurement Coordinator	$	106,791.44
General	Public Services	Senior Services-Multipurpose	Priority 1	2	Program Leader	$	49,844.68
Solid Waste	Public Services	Solid Waste - Admin		1	Administrative Specialist III	$	78,760.60
Solid Waste	Public Services	Solid Waste - Admin		1	Environmental Compliance Superintendent	$	118,104.00
Solid Waste	Public Services	SW&B-Keep Cobb Beautiful	Priority 1	1	Foreman	$	90,221.04
				63		$	5,963,495.59

Unit Name	FY2025 Requested	FY2025 Adopted	Balance of FY2025 Requests After Adoption	FY2025 Round 2 08/13/24 BOC #33	Balance of FY2025 Requests March 2025	Description
DOT-TRAFFIC OPERATIONS DIVISION	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	Establish Traffic Calming Program based on BOC approved Traffic Calming Policy (2024 anticipated approval); used to implement traffic calming tools such as speed humps, raised islands, narrowing lanes, and roundabouts.
DOT-ROAD MAINTENANCE DIVISION	$390,000.00	$195,000.00	$195,000.00	$130,000.00	$65,000.00	Replacement of 6 grass tractors at $65,000 each.
DOT-ROAD MAINTENANCE DIVISION	$112,000.00	$28,000.00	$84,000.00	$70,000.00	$14,000.00	Replacement of 8 zero turn mowers at $14,000 each.
LIBRARY	$348,944.00	$0.00	$348,944.00	$0.00	$348,944.00	West Village Library=348,944 in year one. Federal and State applications have been submitted but no alternative funding has been secured at this time.
LIBRARY	$3,000,000.00	$0.00	$3,000,000.00	$0.00	$3,000,000.00	South Cobb Library Expansion=3,000,000 in year one. Federal and State applications have been submitted but no alternative funding has been secured at this time.
PARKS	$800,000.00	$500,000.00	$300,000.00	$200,000.00	$100,000.00	Mable House. Exterior and Interior Renovations. Facility starting to show age and additional seating is needed.
PARKS	$160,000.00	$0.00	$160,000.00	$0.00	$160,000.00	Wildhorse Creek. Shade structure over BMX Track Starting Ramp. Sun.
PARKS	$100,000.00	$70,000.00	$30,000.00	$0.00	$30,000.00	Art Place. A/V Equipment/Lighting. Replace outdated A/V equipment and upgrade lighting to LED lights.
PARKS	$150,000.00	$0.00	$150,000.00	$0.00	$150,000.00	Rhyne Park. General Renovations. Add to current renovations.
PARKS	$300,000.00	$0.00	$300,000.00	$50,000.00	$250,000.00	Jennie T. Anderson. A/V Equipment and new theater chairs and carpeting. Current A/V equipment is rented. Theater chairs are in disrepair.
PARKS	$350,000.00	$211,795.00	$138,205.00	$56,910.00	$81,295.00	All Centers. Facility FF&E Replacements. Old and outdated furniture.
PARKS	$600,000.00	$0.00	$600,000.00	$0.00	$600,000.00	Sweetwater Park. Add 2 Tennis Courts and 4 Pickleball Courts. Increase Programming.
PARKS	$300,000.00	$0.00	$0.00	$0.00	$300,000.00	Aquatic Center Defender Filter
PARKS	$300,000.00	$0.00	$0.00	$0.00	$300,000.00	Aquatic Center Restroom/Locker Room Renovations (CAC, SCAC)
PARKS	$100,000.00	$0.00	$0.00	$0.00	$100,000.00	MVAC Bleachers
PARKS	$600,000.00	$0.00	$0.00	$0.00	$600,000.00	Lost Mountain Tennis Expansion/West Cobb Senior Center Parking Expansion - Joint w/ Senior Services
PARKS	$50,000.00	$0.00	$0.00	$0.00	$50,000.00	Schmidt Family Park Renovations
PARKS	$200,000.00	$0.00	$0.00	$0.00	$200,000.00	Sealcoating/Striping at various parks (Larry Bell, Oakdale, Skip Wells, Mable House)
PARKS	$100,000.00	$0.00	$0.00	$0.00	$100,000.00	Mable House Complex Maintenance Building
PARKS	$150,000.00	$0.00	$0.00	$0.00	$150,000.00	Jim R Miller Pavilion upgrades/asphalt repairs
PROPERTY MANAGEMENT ADMIN	$1,800,000.00	$900,000.00	$900,000.00	$500,000.00	$400,000.00	Renovation of spaces to accommodate changing customer needs and meet code requirements
PROPERTY MANAGEMENT ADMIN	$1,700,000.00	$1,200,000.00	$500,000.00	$300,000.00	$200,000.00	Replacement and refurbishment of aging and failing roofing systems and exteriors
PROPERTY MANAGEMENT ADMIN	$700,000.00	$350,000.00	$350,000.00	$150,000.00	$200,000.00	Purchase of goods and services related to small renovations and other refurbishments
PROPERTY MANAGEMENT ADMIN	$900,000.00	$700,000.00	$200,000.00	$100,000.00	$100,000.00	Replacement of obsolete and failing life safety equipment such as generators, sprinklers, burglar alarms, security, and elevator upgrades
Sheriff's Office Detention Operations	$400,000.00	$200,000.00	$200,000.00	$0.00	$200,000.00	4 Boilers for the 97 Building - **1st priority**
Sheriff's Office Detention Operations	$2,000,000.00	$0.00	$2,000,000.00	$0.00	$2,000,000.00	2 Chillers for the 97 Building - **1st priority**
Sheriff's Office Detention Operations	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	3 HVAC units for AOC - **2nd priority**
Sheriff's Office Detention Operations	$1,250,000.00	$0.00	$1,250,000.00	$0.00	$1,250,000.00	AOC Roof - **3rd priority**
Sheriff's Office Detention Operations	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	Prison Unit Roof - **4th priority**
Sheriff's Office Detention Operations	$390,000.00	$0.00	$390,000.00	$0.00	$390,000.00	Securitas Technology. STC provides 2 individuals on site for 40 hrs per week to perform troubleshooting, maintenance, and repairs on the security electronics system. Contract in place. Signed by Sheriff. **5th priority, needs to be brought before Board for supplemental funding.**
TAX COMMISSIONER	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	All of these items remain unfunded for TCO. With the continued conversations about renovating the old Elections space here at West Park. LR 10/25/24.
TAX COMMISSIONER	$75,000.00	$0.00	$75,000.00	$0.00	$75,000.00	All of these items remain unfunded for TCO. With the continued conversations about renovating the old Elections space here at West Park. LR 10/25/24.
TAX COMMISSIONER	$25,000.00	$0.00	$25,000.00	$0.00	$25,000.00	All of these items remain unfunded for TCO. With the continued conversations about renovating the old Elections space here at West Park. LR 10/25/24.
TAX COMMISSIONER	$60,000.00	$0.00	$60,000.00	$0.00	$60,000.00	All of these items remain unfunded for TCO. With the continued conversations about renovating the old Elections space here at West Park. LR 10/25/24.
SOLID WASTE	$1,428,124.00	$0.00	$1,428,124.00	$870,674.00	$108,389.00	~~Replace heavy equipment units 4627 (track loader) and 4626 (track dozer).~~ Alternative equipment funded with Round 2. Additional attachments needed to equip purchased items for specialty use. $150,000 - $41,611 savings = $108,389 needed.
KEEP COBB BEAUTIFUL BOARD	$600,000.00	$0.00	$600,000.00	$0.00	$556,000.00	Funding requested to remodel building/warehouse space to create the Cobb County Charm Center. This center will service all Cobb County residents but will be located in District 4. EECBG Grant offset $44,000.00 of total request.
KEEP COBB BEAUTIFUL BOARD	$205,416.00	$0.00	$205,416.00	$105,416.00	$100,000.00	FY2026 addition of (2) mini buses for increased litter index surveying and transportation of community service workers for litter hotspot clean-ups and AAM (Adopt-A-Mile) clean-ups.
				Total	$14,263,628.00	

Fund	Dept	Proposal	Title	Grade	FT	Cost
010	021	Administration - Communications	Administration Supervisor	109	1	$93,607.35
010	021	Administration - Communications	Departmental Solutions Analyst	110	1	$97,518.52
010	030	Community Development - Business License	Admin Specialist III	104	1	$78,760.60
010	030	Community Development - Inspections	Construction Inspector I	109	1	$93,607.35
010	030	Community Development - Inspections	Construction Inspector I	109	1	$93,607.35
010	030	Community Development - Inspections	Construction Inspector I	109	1	$93,607.35
010	030	Community Development - Inspections	Construction Inspector I	109	1	$93,607.35
010	030	Community Development - Economic Development	Economic Development Coordinator	112	1	$106,791.44
010	030	Community Development - Planning	Planner III	113	1	$111,849.22
010	035	SSA - Information Services	Application Support Analyst II	113	1	$111,849.22
010	035	SSA - Information Services	Application Support Analyst II	113	1	$111,849.22
010	035	SSA - Information Services	Business Analyst	115	1	$127,664.92
010	035	SSA - Information Services	Business Analyst	115	1	$127,664.92
010	035	SSA - Information Services	Business Analyst	115	1	$127,664.92
010	035	SSA - Information Services	Fiscal Tech II	105	1	$80,729.90
010	035	SSA - Information Services	Network Engineer II	113	1	$111,849.22
010	035	SSA - Information Services	System Administrator	115	1	$127,664.92
010	035	SSA - Information Services	Technical Support Analyst II	112	1	$106,791.44
010	035	SSA - Information Services	Technology Services Supervisor	116	1	$137,778.96
010	035	SSA - Information Services	Technology Services Supervisor	116	1	$137,778.96
010	050	DOT - SPLOST/1%	Engineer I	113	1	$111,849.22
010	050	DOT - Traffic Operations	Engineering Technician	107	1	$86,995.98
010	050	DOT - Traffic Operations	Engineering Technician	107	1	$86,995.98
010	050	DOT - Traffic Operations	Engineering Technician, Senior	109	1	$93,607.35
010	050	DOT - Road Maintenance	Foreman	108	1	$90,221.04
010	050	DOT - Road Maintenance	Maintenance Worker I	100	1	$72,006.74
010	050	DOT - Road Maintenance	Maintenance Worker I	100	1	$72,006.74
010	050	DOT - Road Maintenance	Maintenance Worker III	103	1	$76,596.55
010	050	DOT - Road Maintenance	Maintenance Worker III	103	1	$76,596.55
010	060	SSA - Fleet Management	Fiscal Tech III	107	1	$86,995.98
010	061	SSA - Procurement Services Department	Procurement Coordinator	112	1	$106,791.44
010	075	Administration - Internal Audit	Internal Auditor	112	1	$106,791.44
010	075	Administration - Internal Audit	Internal Auditor	112	1	$106,791.44
010	080	PSA - Library	Library Assistant I	103	1	$74,718.75
010	080	PSA - Library	Library Assistant I	103	1	$74,718.75
010	080	PSA - Library	Library Services Supervisor	109	1	$91,139.12
010	080	PSA - Library	Library Services Supervisor	109	1	$91,139.12
010	080	PSA - Library	Library Services Supervisor	109	1	$91,139.12
010	095	Administration - Human Resources	Human Resources Manager	116	1	$138,181.92
010	095	Administration - Human Resources	Human Resources Specialist		1	$97,518.52
010	095	Administration - Human Resources	Human Resources Specialist		1	$97,518.52
010	105	PSA - PARKS - Parks	Crew Leader, Parks Maintenance	108	1	$90,221.04
010	105	PSA - PARKS - Programming	Maintenance Worker I	100	1	$72,006.74
010	105	PSA - PARKS - Parks	Parks Maintenance Superintendent	114	1	$118,104.01
010	105	PSA - PARKS - Special Events	Recreation Program Coordinator I	109	1	$93,607.35
010	105	PSA - PARKS - Special Events	Recreation Program Coordinator I	109	1	$93,607.35
010	105	PSA - PARKS - Programming	Recreation Program Coordinator I	109	1	$93,607.35
010	105	PSA - PARKS - Special Events	Recreation Program Coordinator II	110	1	$97,518.52
010	105	PSA - PARKS - Programming	Recreation Program Coordinator III	112	1	$106,791.44
010	105	PSA - PARKS - Tennis	Recreation Program Manager	114	1	$118,104.01

Fund	Dept	Proposal	Title	Grade	FT	Cost
Fund	Dept	Proposal	Title	Grade	FT	Cost
010	110	SSA - Property Management	Accountant I	110	1	$97,518.52
010	110	SSA - Property Management	Accountant II	112	1	$106,791.44
010	110	SSA - Property Management	Building Trades Tech III	108	1	$90,221.04
010	110	SSA - Property Management	Building Trades Tech III	108	1	$90,221.04
010	110	SSA - Property Management	Building Trades Tech III	108	1	$90,221.04
010	110	SSA - Property Management	Building Trades Tech III	108	1	$90,221.04
010	110	SSA - Property Management	Building Trades Tech III	108	1	$90,221.04
010	110	SSA - Property Management	Building Trades Tech III	108	1	$90,221.04
010	110	SSA - Property Management	Building Trades Tech III	108	1	$90,221.04
010	110	SSA - Property Management	Contract/Project Manager	113	1	$111,849.22
010	110	SSA - Property Management	Contract/Project Manager	113	1	$111,849.22
010	110	SSA - Property Management	Contract/Project Manager	113	1	$111,849.22
010	110	SSA - Property Management	Custodian	100	1	$72,006.74
010	110	SSA - Property Management	Custodian	100	1	$72,006.74
010	110	SSA - Property Management	Custodian	100	1	$72,006.74
010	110	SSA - Property Management	Fiscal Tech III	107	1	$86,995.98
010	130	DPS - Animal Services	Administrative Specialist II	102	1	$74,767.02
010	130	DPS - Animal Services	Administrative Specialist II	102	1	$74,767.02
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Police Officer	PO2	1	$93,268.41
010	130	DPS - Animal Services	Animal Services Officer I	101	1	$73,492.09
010	130	DPS - Animal Services	Veterinarian	116	1	$138,181.92
010	130	DPS - Animal Services	Veterinary Technician	105	1	$80,729.90
010	130	DPS - Animal Services	Veterinary Technician	105	1	$80,729.90

Fund	Dept	Proposal	Title	Grade	FT	Cost
Fund	Dept	Proposal	Title	Grade	FT	Cost
010	130	DPS - Police	Crime Scene Technician I	104	1	$78,760.60
010	130	DPS - Police	Police Captain	S212	1	$144,562.80
010	130	DPS - Police	Police Officer II	PO2	1	$98,346.84
010	130	DPS - Police	Police Officer II	PO2	1	$98,346.84
010	130	DPS - Police	Police Officer II	PO2	1	$98,346.84
010	130	DPS - Police	Police Lieutenant	PO4	1	$123,714.50
010	130	DPS - Police	CALEA/Special Projects Manager	PO2	1	$98,346.84
010	130	DPS - Police	Evidence Manager	PO2	1	$98,346.84
010	130	DPS - Police	NIBIN Technician	PO2	1	$98,346.84
010	130	DPS - Police	AFIS Technician	PO2	1	$98,346.84
010	130	DPS - Police	Fleet Manager	PO2	1	$98,346.84
010	130	DPS - Police	PIO Manager	PO2	1	$98,346.84
010	130	DPS - Police	Property & Evidence Technician	105	1	$80,729.90
010	130	DPS - Police	Property & Evidence Technician	105	1	$80,729.90
010	130	DPS - Police	Public Services Manager	113	1	$111,849.22
010	130	DPS - Police	Public Services Technician I	100	1	$72,006.74
010	130	DPS - Police	Public Services Technician I	100	1	$72,006.74
010	170	Elected - District Attorney	Assistant District Attorney	Legislative	1	$134,512.56
010	170	Elected - District Attorney	Assistant District Attorney	Legislative	1	$134,512.56
010	170	Elected - District Attorney	Criminal Investigator DA	S209	1	$119,205.82
010	170	Elected - District Attorney	Criminal Investigator DA	S209	1	$119,205.82
010	170	Elected - District Attorney	Criminal Investigator DA	S209	1	$119,205.82
010	170	Elected - District Attorney	Criminal Investigator DA	S209	1	$119,205.82
010	170	Elected - District Attorney-Family Advocacy Center	Judicial Program Coordinator	112	1	$106,791.44
010	170	Elected - District Attorney-Family Advocacy Center	Victim Advocate	107	1	$86,995.98
010	170	Elected - District Attorney-Victim Witness 5%	Victim Advocate	107	1	$86,995.98
010	170	Elected - District Attorney-Victim Witness 5%	Victim Advocate	107	1	$86,995.98
010	205	Elected - Probate Court	Court Support Supervisor	112	1	$106,791.44
010	205	Elected - Probate Court	Deputy Clerk III	103	1	$76,596.55
010	205	Elected - Probate Court	Deputy Clerk III	103	1	$76,596.55
010	205	Elected - Probate Court	Deputy Clerk III	103	1	$76,596.55
010	205	Elected - Probate Court	Deputy Clerk III	103	1	$76,596.55
010	205	Elected - Probate Court	Deputy Clerk iv	105	1	$80,729.90
010	205	Elected - Probate Court	Judicial Admin Specialist	108	1	$90,221.04
010	205	Elected - Probate Court	Probate Court Hearing Officer	A	1	$191,340.69
010	210	Elected - Sheriff - Detention Operations	Accountant I	110	1	$97,518.52
010	210	Elected - Sheriff - Detention Operations	Accountant I	110	1	$97,518.52
010	210	Elected - Sheriff - Detention Operations	Accountant I	110	1	$97,518.52
010	210	Elected - Sheriff - Detention Operations	Accounting Supervisor	114	1	$118,104.01
010	210	Elected - Sheriff - Detention Operations	Accounting Supervisor	114	1	$118,104.01
010	210	Elected - Sheriff - Administration	Acd Instrc Sher	112	1	$106,791.44
010	210	Elected - Sheriff - Administration	Acd Instrc Sher	112	1	$106,791.44
010	210	Elected - Sheriff - Administration	Acd Instrc Sher	112	1	$106,791.44
010	210	Elected - Sheriff - Administration	Admin Asst Sr	109	1	$93,607.35
010	210	Elected - Sheriff - Administration	Admin Asst Sr	109	1	$93,607.35
010	210	Elected - Sheriff - Administration	Admin Asst Sr	109	1	$93,607.35
010	210	Elected - Sheriff - Administration	Admin Spec II	102	1	$74,767.02
010	210	Elected - Sheriff - Administration	Admin Spec II	102	1	$74,767.02
010	210	Elected - Sheriff - Detention Operations	Department Compensation Specialist II	110	1	$97,518.52
010	210	Elected - Sheriff - Detention Operations	Department HR Rep	108	1	$90,221.04

Fund	Dept	Proposal	Title	Grade	FT	Cost
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff Captain	S212	1	$144,562.80
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration

Fund	Dept	Proposal	Title	Grade	FT	Cost
Fund	Dept	Proposal	Title	Grade	FT	Cost
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration	Deputy Sheriff II	PO2	1	$98,346.84
010	210	Elected - Sheriff - Administration	Deputy Sheriff Major	S214	1	$164,834.94
010	210	Elected - Sheriff - Detention Operations	Deputy Sheriff Major	S214	1	$164,834.94
010	210	Elected - Sheriff - Administration	Deputy Sheriff Sergeant	PO3	1	$129,431.72
010	210	Elected - Sheriff - Administration	Deputy Sheriff Sergeant	PO3	1	$129,431.72
010	210	Elected - Sheriff - Detention Operations	Employee Counselor	109	1	$93,607.35
010	210	Elected - Sheriff - Detention Operations	Employee Counselor	109	1	$93,607.35
010	210	Elected - Sheriff - Detention Operations	Fiscal Tech III	107	1	$86,995.98
010	210	Elected - Sheriff - Detention Operations	Fiscal Tech III	107	1	$86,995.98
010	210	Elected - Sheriff - Detention Operations	Fiscal Tech III	107	1	$86,995.98
010	210	Elected - Sheriff - Detention Operations	Fiscal Tech III	107	1	$86,995.98
010	210	Elected - Sheriff - Detention Operations	Fiscal Tech III	107	1	$86,995.98
010	210	Elected - Sheriff - Detention Operations	Fiscal Tech III	107	1	$86,995.98
010	210	Elected - Sheriff - Detention Operations	Fiscal Tech III	107	1	$86,995.98
010	210	Elected - Sheriff - Detention Operations	Fiscal Tech III	107	1	$86,995.98
010	210	Elected - Sheriff - Administration	Police Records Tech Sr	105	1	$80,729.90
010	210	Elected - Sheriff - Administration	Police Records Tech Sr	105	1	$80,729.90
010	210	Elected - Sheriff - Administration	Police Records Tech Sr	105	1	$80,729.90
010	210	Elected - Sheriff - Administration	Police Records Tech Sr	105	1	$80,729.90
010	210	Elected - Sheriff - Detention Operations	Public Safety Services Coordinator	112	1	$106,791.44
010	210	Elected - Sheriff - Detention Operations	Public Safety Services Coordinator	112	1	$106,791.44
010	210	Elected - Sheriff - Detention Operations	Public Safety Services Coordinator	112	1	$106,791.44
010	210	Elected - Sheriff - Administration	Rms Manager	114	1	$118,104.01
010	215	Elected - Solicitor General	Departmental Communications Manager	113	1	$111,849.22

Fund	Dept	Proposal	Title	Grade	FT	Cost
Fund	Dept	Proposal	Title	Grade	FT	Cost
010	225	Elected - Superior Court - Judges	Accountability Court Coordinator	113	1	$111,849.22
010	225	Elected - Superior Court - Judges	Accountability Court Coordinator	113	1	$111,849.22
010	225	Elected - Superior Court - Judges	Court Reporter I	110	1	$97,518.52
010	225	Elected - Superior Court - Judges	Judicial Interpreter	113	1	$111,849.22
010	225	Elected - Superior Court - Judges	Jury Administrative Specialist	108	1	$90,221.04
010	230	Elected - Tax Commissioner	Tax Supervisor	108	1	$90,221.04
010	230	Elected - Tax Commissioner	Tax Supervisor	108	1	$90,221.04
010	230	Elected - Tax Commissioner	Tax Supervisor	108	1	$90,221.04
010	230	Elected - Tax Commissioner	Tax Supervisor	108	1	$90,221.04
010	235	PSA - Elections - Administration	Administrative Specialist III	104	1	$78,760.60
010	235	PSA - Elections - Prep Center	Elections Coordinator II	105	1	$80,729.90
010	235	PSA - Elections - Prep Center	Elections Coordinator II	105	1	$80,729.90
010	235	PSA - Elections - Registration	Voter Registration Specialist	101	1	$73,492.09
010	300	PSA - Senior Services - Administration	Program Leader	102	1	$74,767.02
010	300	PSA - Senior Services - Multipurpose	Program Leader	102	1	$74,767.02
010	300	PSA - Senior Services - Multipurpose	Program Leader	102	1	$74,767.02
010	300	PSA - Senior Services - Multipurpose	Program Leader	102	1	$74,767.02
230	130	DPS - Fire Department	Fire Driver / Engineer	FIRE4	1	$78,975.00
230	130	DPS - Fire Department	Fire Driver / Engineer	FIRE4	1	$78,975.00
230	130	DPS - Fire Department	Fire Driver / Engineer	FIRE4	1	$78,975.00
230	130	DPS - Fire Department	Fire Driver / Engineer	FIRE4	1	$78,975.00
230	130	DPS - Fire Department	Fire Lieutenant	FIRE5	1	$89,700.00
230	130	DPS - Fire Department	Fire Lieutenant	FIRE5	1	$89,700.00
500	500	Stormwater Management	Contract/Project Inspector	109	1	$96,151.00
500	500	Stormwater Management	Contract/Project Inspector	109	1	$96,151.00
500	500	Stormwater Management	Contract/Project Inspector	109	1	$96,151.00
600	700	PSA - Solid Waste - Administration	Administrative Specialist III	104	1	$78,760.60
600	700	PSA - Solid Waste - Administration	Environmental Compliance Superintendent	114	1	$118,104.00
600	700	PSA - SW&B - Keep Cobb Beautiful	Foreman	108	1	$90,221.04
710	023	Claims - Risk Management	Risk Analyst	112	1	$106,791.44
010	220	Elected - State Court	Probation Officer II	110	1	$97,519.00
010	225	Elected - Superior Court - Judges	Judicial Admin Specialist	108	1	$90,221.00
010	225	Elected - Superior Court - Judges	Judicial Admin Specialist	108	1	$90,221.00
010	225	Elected - Superior Court - Judges	Judicial Admin Specialist	108	1	$90,221.00
010	225	Elected - Superior Court - Judges	Judicial Admin Specialist	108	1	$90,221.00
010	225	Elected - Superior Court - Judges	Judicial Admin Specialist	108	1	$90,221.00
010	225	Elected - Superior Court - Judges	Judicial Admin Specialist	108	1	$90,221.00
010	225	Elected - Superior Court - Judges	Judicial Admin Specialist	108	1	$90,221.00
010	235	PSA - Elections	Deputy Director		1	$140,000.00
010	025	Information Technology/County Attorney	County Attorney		1	$140,000.00
260	130	DPS-E-911	Operations Supervisor	112	1	$112,196.00
260	130	DPS-E-911	Employment Facilitator	107	1	$91,476.50
260	130	DPS-E-911	Employment Facilitator	107	1	$91,476.50
					290	**$27,755,813.39**

Fund	Dept	Proposal	Title	Grade	FT	Cost
PART TIME POSITIONS		***NEED TO BE ADDED TO PART TIME RECLASS SPREADSHEET**				
010	220	Elected - State Court	P/T Judicial Staff Attorney, Sr.	xxxx	1	$92,394.00
010	080	PSA-Library	Security Guard	P02P	1	$41,079.00
010	080	PSA-Library	Security Guard	P02P	1	$41,079.00
010	235	PSA-Elections	P/T Voter Registration Specialist (9750)	101P	1	$28,772.00
010	235	PSA-Elections	P/T Voter Registration Specialist (9750)	101P	1	$28,772.00
010	225	Elected - Superior Court - Drug Screening Lab	Move P/T Grant position in Unit S153 to Unit 9550	105P	1	$30,160.00
010	210	Elected - Sheriff-Admin	P/T Deputy Sheriff	PO2P	10	$350,000.00
010	215	Elected - Solicitor	P/T Legal Admin Specialist	105P	1	$18,000.00
010	215	Elected - Solicitor	P/T Attorney	114P	1	$50,750.00
010	215	Elected - Solicitor VW	P/T Victim Witness Advocate	107P	1	$27,600.00
010	130	Police	Reserved Police Officers- P/T	PO2P	5	$276,350.00
RECLASS POSITIONS						
010	205	Elected - Probate	Reclass 1 F/T Deputy Clerk III to Deputy Clerk IV		1	$7,493.00
010	205	Elected - Probate	Reclass 3 F/T Deputy Clerk II to Deputy Clerk III		3	$10,975.00
010	035	Information Technology	Service Desk Agent		1	$54,887.00
010	035	Information Technology	Service Desk Agent		1	$54,887.00

Unit Name	FY2025 Requested	FY2025 Adopted	Balance of FY2025 Requests After Adoption	FY2025 Round 2 08/13/24 BOC #33	Balance of FY2025 Requests March 2025	Description
DOT-TRAFFIC OPERATIONS DIVISION	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	Establish Traffic Calming Program based on BOC approved Traffic Calming Policy (2024 anticipated approval); used to implement traffic calming tools such as speed humps, raised islands, narrowing lanes, and roundabouts.
DOT-ROAD MAINTENANCE DIVISION	$390,000.00	$195,000.00	$195,000.00	$130,000.00	$65,000.00	Replacement of 6 grass tractors at $65,000 each.
DOT-ROAD MAINTENANCE DIVISION	$112,000.00	$28,000.00	$84,000.00	$70,000.00	$14,000.00	Replacement of 8 zero turn mowers at $14,000 each.
LIBRARY	$348,944.00	$0.00	$348,944.00	$0.00	$348,944.00	West Village Library=348,944 in year one. Federal and State applications have been submitted but no alternative funding has been secured at this time.
LIBRARY	$3,000,000.00	$0.00	$3,000,000.00	$0.00	$3,000,000.00	South Cobb Library Expansion=3,000,000 in year one. Federal and State applications have been submitted but no alternative funding has been secured at this time.
PARKS	$800,000.00	$500,000.00	$300,000.00	$200,000.00	$100,000.00	Mable House. Exterior and Interior Renovations. Facility starting to show age and additional seating is needed.
PARKS	$160,000.00	$0.00	$160,000.00	$0.00	$160,000.00	Wildhorse Creek. Shade structure over BMX Track Starting Ramp. Sun.
PARKS	$100,000.00	$70,000.00	$30,000.00	$0.00	$30,000.00	Art Place. A/V Equipment/Lighting. Replace outdated A/V equipment and upgrade lighting to LED lights.
PARKS	$150,000.00	$0.00	$150,000.00	$0.00	$150,000.00	Rhyne Park. General Renovations. Add to current renovations.
PARKS	$300,000.00	$0.00	$300,000.00	$50,000.00	$250,000.00	Jennie T. Anderson. A/V Equipment and new theater chairs and carpeting. Current A/V equipment is rented. Theater chairs are in disrepair.
PARKS	$350,000.00	$211,795.00	$138,205.00	$56,910.00	$81,295.00	All Centers. Facility FF&E Replacements. Old and outdated furniture.
PARKS	$600,000.00	$0.00	$600,000.00	$0.00	$600,000.00	Sweetwater Park. Add 2 Tennis Courts and 4 Pickleball Courts. Increase Programming.
PARKS	$300,000.00	$0.00	$0.00	$0.00	$300,000.00	Aquatic Center Defender Filter
PARKS	$300,000.00	$0.00	$0.00	$0.00	$300,000.00	Aquatic Center Restroom/Locker Room Renovations (CAC, SCAC)
PARKS	$100,000.00	$0.00	$0.00	$0.00	$100,000.00	MVAC Bleachers
PARKS	$600,000.00	$0.00	$0.00	$0.00	$600,000.00	Lost Mountain Tennis Expansion/West Cobb Senior Center Parking Expansion - Joint w/ Senior Services
PARKS	$50,000.00	$0.00	$0.00	$0.00	$50,000.00	Schmidt Family Park Renovations
PARKS	$200,000.00	$0.00	$0.00	$0.00	$200,000.00	Sealcoating/Striping at various parks (Larry Bell, Oakdale, Skip Wells, Mable House)
PARKS	$100,000.00	$0.00	$0.00	$0.00	$100,000.00	Mable House Complex Maintenance Building
PARKS	$150,000.00	$0.00	$0.00	$0.00	$150,000.00	Jim R Miller Pavilion upgrades/asphalt repairs
PROPERTY MANAGEMENT ADMIN	$1,800,000.00	$900,000.00	$900,000.00	$500,000.00	$400,000.00	Renovation of spaces to accommodate changing customer needs and meet code requirements
PROPERTY MANAGEMENT ADMIN	$1,700,000.00	$1,200,000.00	$500,000.00	$300,000.00	$200,000.00	Replacement and refurbishment of aging and failing roofing systems and exteriors
PROPERTY MANAGEMENT ADMIN	$700,000.00	$350,000.00	$350,000.00	$150,000.00	$200,000.00	Purchase of goods and services related to small renovations and other refurbishments
PROPERTY MANAGEMENT ADMIN	$900,000.00	$700,000.00	$200,000.00	$100,000.00	$100,000.00	Replacement of obsolete and failing life safety equipment such as generators, sprinklers, burglar alarms, security, and elevator upgrades
Sheriff's Office Detention Operations	$400,000.00	$200,000.00	$200,000.00	$0.00	$200,000.00	4 Boilers for the 97 Building - **1st priority**
Sheriff's Office Detention Operations	$2,000,000.00	$0.00	$2,000,000.00	$0.00	$2,000,000.00	2 Chillers for the 97 Building - **1st priority**
Sheriff's Office Detention Operations	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	3 HVAC units for AOC - **2nd priority**
Sheriff's Office Detention Operations	$1,250,000.00	$0.00	$1,250,000.00	$0.00	$1,250,000.00	AOC Roof - **3rd priority**
Sheriff's Office Detention Operations	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	Prison Unit Roof - **4th priority**
Sheriff's Office Detention Operations	$390,000.00	$0.00	$390,000.00	$0.00	$390,000.00	Securitas Technology. STC provides 2 individuals on site for 40 hrs per week to perform troubleshooting, maintenance, and repairs on the security electronics system. Contract in place. Signed by Sheriff. **5th priority, needs to be brought before Board for supplemental funding.**
TAX COMMISSIONER	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	All of these items remain unfunded for TCO. With the continued conversations about renovating the old Elections space here at West Park. LR 10/25/24.
TAX COMMISSIONER	$75,000.00	$0.00	$75,000.00	$0.00	$75,000.00	All of these items remain unfunded for TCO. With the continued conversations about renovating the old Elections space here at West Park. LR 10/25/24.
TAX COMMISSIONER	$25,000.00	$0.00	$25,000.00	$0.00	$25,000.00	All of these items remain unfunded for TCO. With the continued conversations about renovating the old Elections space here at West Park. LR 10/25/24.
TAX COMMISSIONER	$60,000.00	$0.00	$60,000.00	$0.00	$60,000.00	All of these items remain unfunded for TCO. With the continued conversations about renovating the old Elections space here at West Park. LR 10/25/24.
SOLID WASTE	$1,428,124.00	$0.00	$1,428,124.00	$870,674.00	$108,389.00	~~Replace heavy equipment units 4627 (track loader) and 4626 (track dozer).~~ Alternative equipment funded with Round 2. Additional attachments needed to equip purchased items for specialty use. $150,000 - $41,611 savings = $108,389 needed.
KEEP COBB BEAUTIFUL BOARD	$600,000.00	$0.00	$600,000.00	$0.00	$556,000.00	Funding requested to remodel building/warehouse space to create the Cobb County Charm Center. This center will service all Cobb County residents but will be located in District 4. EECBG Grant offset $44,000.00 of total request.
KEEP COBB BEAUTIFUL BOARD	$205,416.00	$0.00	$205,416.00	$105,416.00	$100,000.00	FY2026 addition of (2) mini buses for increased litter index surveying and transportation of community service workers for litter hotspot clean-ups and AAM (Adopt-A-Mile) clean-ups.
				Total	$14,263,628.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	COUNTY CLERK	COUNTY CLERK	REGISTRATION FEES	3,200.00	3,200.00	2,280.00	5,480.00	Additional funding needed for required continuing education classes for County Clerk staff (4 employees) - needed for FY25 and FY26. It is estimated that each employee will attend two clerk's conferences (ACCG - Georgia County Clerks Association). One conference is in Jekyll Island and the other is in Athens, GA. Each employee will need approx. $520 in registration fees per conference (so a total of $1040/employee). Our County Clerk is the District Director, so she will be attending one additional conference in Athens. Total registration fees for 4 employees is $520 * 9 = $4680.
GENERAL FUND	COUNTY CLERK	COUNTY CLERK	TRAVEL - TRAINING	1,350.00	1,350.00	5,174.00	6,524.00	Additional funding needed for travel expenses due to on-site continuing education classes for County Clerk staff (4 employees). Travel expenses include hotel charges, meals, and mileage. It is estimated that each employee will attend two clerk's conferences (ACCG - Georgia County Clerks Association). One conference is in Jekyll Island and the other is in Athens, GA. For the Jekyll Conference, each employee will need approx. $926 ($400 for 2 nights hotel charge, $110 for meals, and $416 (640 miles roundtrip) for mileage reimbursement) for travel training. For 4 employees, that is a total of $3704. For the Athens Conference, each employee will need approx. $564 ($400 for 2 nights hotel charge, $60 for meals, and $104 (160 miles roundtrip) for mileage reimbursement) for travel training. For 4 employees plus and extra trip for the County Clerk, who is the District Director, that is a total of $2820. Total Travel Training expenses are $6524 ($3704 + $2820) - needed for FY25 and FY26.
GENERAL FUND	COUNTY CLERK	COUNTY CLERK	MEMBERSHIPS	200.00	200.00	(40.00)	160.00	Additional funding needed to account for annual Clerk membership fees (Georgia County Clerks Association - GCCA) for 4 clerks ($40/clerk) - needed for FY25 and FY26.
GENERAL FUND	GENERAL FUND ADMINISTRATION	GENERAL FUND ADMIN	PLANNING SER&COMP STUDIES	953,863.00	953,863.00	8,121.00	961,984.00	per "1-FY26 General Fund Admin and Contingency Units" w/s in Notes Folder.
GENERAL FUND	GENERAL FUND ADMINISTRATION	GENERAL FUND ADMIN	CONTRIBUTIONS	8,450,000.00	8,450,000.00	1,650,000.00	10,100,000.00	
GENERAL FUND	GENERAL FUND ADMINISTRATION	GENERAL FUND ADMIN	MEMBERSHIPS	102,179.00	102,179.00	19,346.00	121,525.00	ACCG Membership. per "1-FY26 General Fund Admin and Contingency Units" w/s in Notes Folder.
GENERAL FUND	GEN FD CONTINGENCY CONTROL	FUND CONTINGENCY CONTROL	DESIGNATED CONTINGENCY	2,509,752.00	2,509,752.00	20,000.00	2,529,752.00	
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	FOOD/SERVICE SUPPLIES	2,500.00	2,500.00	2,500.00	5,000.00	Increase due to various breakfast and luncheon meetings held by City Manager. Also includes a $2,000 budget for NAACP bronze table sponsorship
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	PROFESSIONAL SERVICES	204,000.00	204,000.00	90,000.00	294,000.00	
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	POSTAGE, COURIER & SPECIAL DELIVERY	20.00	20.00	80.00	100.00	Increase based upon usage.
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	WIRELESS & PORTABLE TELEPHONE SERVICE	1,380.00	1,380.00	(360.00)	1,020.00	
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	REGISTRATION FEES	9,000.00	9,000.00	(2,205.00)	6,795.00	
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	TRAVEL - TRAINING	2,000.00	2,000.00	8,350.00	10,350.00	
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	TRAVEL - BUSINESS	16,200.00	16,200.00	7,800.00	24,000.00	
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	RENTAL-OTHER	85.00	85.00	275.00	360.00	Aramark-water filtration. $30/month
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	COMMENDATIONS,AWARDS&FLWR	250.00	250.00	2,500.00	2,750.00	Includes service awards for retiring long-serving dept. and agency directors
GENERAL FUND	COUNTY MANAGER	ADMINISTRATION	MEMBERSHIPS	4,008.00	4,008.00	726.00	4,734.00	
GENERAL FUND	COMMUNICATIONS DEPARTMENT	COMMUNICATIONS	GENERAL OFFICE SUPPLIES	5,000.00	5,000.00	3,000.00	8,000.00	Requesting increase due to increased volume for 8 new positions
GENERAL FUND	COMMUNICATIONS DEPARTMENT	COMMUNICATIONS	UNIFORMS & CLOTHING	1,700.00	1,700.00	800.00	2,500.00	Requesting increase due to addition of 8 new positions
GENERAL FUND	COMMUNICATIONS DEPARTMENT	COMMUNICATIONS	ACCOUNTABLE ITEMS	-	-	17,840.00	17,840.00	
GENERAL FUND	COMMUNICATIONS DEPARTMENT	COMMUNICATIONS	PROFESSIONAL SERVICES	500.00	500.00	3,250.00	3,750.00	
GENERAL FUND	COMMUNICATIONS DEPARTMENT	COMMUNICATIONS	TRAVEL - TRAINING	15,000.00	15,000.00	8,000.00	23,000.00	
GENERAL FUND	COMMUNICATIONS DEPARTMENT	COMMUNICATIONS	MEMBERSHIPS	1,424.00	1,424.00	3,576.00	5,000.00	
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	COPY MACHINE SUPPLIES	1,050.00	1,050.00	500.00	1,550.00	Increased costs of toner, paper, and other copier supplies
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	GENERAL OFFICE SUPPLIES	3,200.00	3,200.00	1,000.00	4,200.00	Increased costs of general office supplies
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	FOOD/SERVICE SUPPLIES	-	-	2,000.00	2,000.00	Food service costs for meetings with counsel and depositions
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	PROFESSIONAL SERVICES	5,000.00	5,000.00	2,000.00	7,000.00	Increased cost of office shredding, Ebillity attorney time keeping and property appraisals for unsafe abatement
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	CT COSTS&CERT LEGAL DOCU	1,500.00	1,500.00	500.00	2,000.00	Costs associated with certified documents from local courts
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	WIRELESS & PORTABLE TELEPHONE SERVICE	-	-	6,900.00	6,900.00	County Cell phones (14) for 13 Attorneys and 1 office manager
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	REGISTRATION FEES	7,125.00	7,125.00	2,000.00	9,125.00	Continued Learning Education and Training for attorneys and paralegals; In person and web based
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	TRAVEL - TRAINING	4,317.00	4,317.00	5,000.00	9,317.00	Travel for CLE and training for attorneys and paralegals
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	MEMBERSHIPS	7,405.00	7,405.00	595.00	8,000.00	Memberships for various legal entities i.e. DRI and other programs for Attorneys
GENERAL FUND	COUNTY ATTORNEY'S OFFICE	LAW DEPARTMENT	SUBSC-DIRECTORIES-PUBLICA	29,763.00	29,763.00	3,500.00	33,263.00	Increased expenses for WestLaw add ons and other legal subscriptions
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	GAS-DIESEL FUEL	-	-	1,500.00	1,500.00	ECONOMIC DEVELOPMENT HAS A VEHICLE AND NEED A FUEL BUDGET.

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	UNIFORMS & CLOTHING	-	-	400.00	400.00	$100 EACH FOR 3 EXISTING STAFF AND 1 REQUESTED POSITION. ECONOMIC DEVELOPMENT STAFF HOST MEETINGS AND CONDUCT VISITS TO LOCAL BUSINESSES AND NEED COBB COUNTY SHIRTS
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	ACCOUNTABLE ITEMS	1,525.00	1,525.00	905.00	2,430.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	SOFTWARE-NONCAPITAL	-	-	345.00	345.00	SOFTWARE LICENSE (OFFICE 365) FOR 1 REQUESTED POSITION
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	PROFESSIONAL SERVICES	23,890.00	23,890.00	(15,890.00)	8,000.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	COMPUTER CHARGES	-	-	3,500.00	3,500.00	FOR RESIMPLIFI SOFTWARE LICENSE; WILL BE ONGOING NEW, REQUIRED FOR NEW STAFF TO COMPLETE WORK TASK
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	MEAL SERVICES	500.00	500.00	3,600.00	4,100.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	WIRELESS & PORTABLE TELEPHONE SERVICE	-	-	1,680.00	1,680.00	CELL SERVICE FOR THE DIRECTOR, 3 EXISTING STAFF, AND 1 REQUESTED STAFF @ $35 PER MONTH
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	REGISTRATION FEES	2,745.00	2,745.00	6,245.00	8,990.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	TRAVEL - TRAINING	2,500.00	2,500.00	5,020.00	7,520.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	GENERAL PRINTING CHARGES	10,000.00	10,000.00	(5,000.00)	5,000.00	FOR COBB CHAMBER MARKETING AD
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	MEMBERSHIPS	3,000.00	3,000.00	2,650.00	5,650.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ECONOMIC DEVELOPMENT	SUBSC-DIRECTORIES-PUBLICA	200.00	200.00	3,700.00	3,900.00	LOCI SUBSCRIPTION
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	GENERAL OFFICE SUPPLIES	9,910.00	9,910.00	2,090.00	12,000.00	ALL DIVISION'S BUDGET FOR OFFICE SUPPLIES WAS TRANSFERRED TO ADMIN - 0310
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	DRUGS, MEDICINE & 1ST AID	305.00	305.00	195.00	500.00	ALL DIVISION'S BUDGET FOR DRUGS, MEDICINE, AND FIRST-AID WAS TRANSFERRED TO ADMIN - 0310
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	BATTERIES	370.00	370.00	130.00	500.00	ALL DIVISION'S BUDGET FOR BATTERIES WAS TRANSFERRED TO ADMIN 0310
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	FOOD/SERVICE SUPPLIES	2,565.00	2,565.00	1,135.00	3,700.00	ALL DIVISION'S BUDGET FOR FOOD WAS TRANSFERRED TO ADMIN 0310
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	FUELS & GASES	1,200.00	1,200.00	(1,200.00)	-	
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	ACCOUNTABLE ITEMS	-	-	5,450.00	5,450.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	SOFTWARE-NONCAPITAL	1,000.00	1,000.00	1,500.00	2,500.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	MEAL SERVICES	200.00	200.00	(200.00)	-	
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	WIRELESS & PORTABLE TELEPHONE SERVICE	500.00	500.00	120.00	620.00	CHANGE IN THE DIRECTOR'S CELL PHONE PLAN
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	REGISTRATION FEES	2,500.00	2,500.00	3,095.00	5,595.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	TRAVEL - TRAINING	1,000.00	1,000.00	7,069.00	8,069.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	MEMBERSHIPS	895.00	895.00	229.00	1,124.00	FOR MEMBERSHIPS AS LISTED BELOW
GENERAL FUND	COMMUNITY DEVELOPMENT	EROSION CONTROL	GAS-DIESEL FUEL	10,000.00	10,000.00	1,000.00	11,000.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	EROSION CONTROL	UNIFORMS & CLOTHING	1,750.00	1,750.00	3,250.00	5,000.00	WE HAVE MORE STAFF AND AN INCREASE IN THE COST OF UNIFORMS
GENERAL FUND	COMMUNITY DEVELOPMENT	EROSION CONTROL	ACCOUNTABLE ITEMS	4,300.00	4,300.00	15,620.00	19,920.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	EROSION CONTROL	WIRELESS & PORTABLE TELEPHONE SERVICE	4,722.00	4,722.00	578.00	5,300.00	added adj to align with FY25 request
GENERAL FUND	COMMUNITY DEVELOPMENT	EROSION CONTROL	REGISTRATION FEES	650.00	650.00	790.00	1,440.00	INTERNATIONAL EROSION CONTROL ASSOCIATION FOR DIVISION MANAGER @ $600. LEVEL 1B INSPECTOR AND LEVEL II PLAN REVIEWER RECERTIFICATION FOR 7 @ $120 EACH
GENERAL FUND	COMMUNITY DEVELOPMENT	EROSION CONTROL	TRAVEL - TRAINING	1,620.00	1,620.00	288.00	1,908.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	EROSION CONTROL	MEMBERSHIPS	720.00	720.00	(320.00)	400.00	CPESC MEMBERSHIP FOR THE DIVISION MANAGER = $200. IECA MEMBERSHIP FOR THE DIVISION MANAGER = $200
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	ELECTRICAL SUPPLIES	250.00	250.00	250.00	500.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	UNIFORMS & CLOTHING	14,650.00	14,650.00	850.00	15,500.00	ADDITIONAL STAFF AND INCREASED COST WITH NEW VENDOR
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	SMALL TOOLS, HARDWARE & TOOL BOXES	925.00	925.00	175.00	1,100.00	ADDITIONAL STAFF HIRED DURING FY23 AND 4 NEW POSITIONS REQUESTED
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	ACCOUNTABLE ITEMS	17,400.00	17,400.00	11,220.00	28,620.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	SOFTWARE-NONCAPITAL	-	-	3,330.00	3,330.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	PROFESSIONAL SERVICES	7,500.00	7,500.00	67,500.00	75,000.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	TITLE-TAG-RECORDING-NOTAR	400.00	400.00	400.00	800.00	INCREASE DUE TO ADDITIONAL VEHICLES BEING ADDED TO THE FLEET
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	WIRELESS & PORTABLE TELEPHONE SERVICE	25,600.00	25,600.00	1,860.00	27,460.00	INCREASE IS DUE TO 2 NEW STAFF AND 4 REQUESTED POSITIONS
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	IN-HOUSE TRAINING	5,000.00	5,000.00	1,500.00	6,500.00	ADDITIONAL STAFF WAS HIRED DURING FY23
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	REGISTRATION FEES	7,600.00	7,600.00	5,265.00	12,865.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	TRAVEL - TRAINING	6,500.00	6,500.00	9,743.00	16,243.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	CREDIT CARD FEES	50,600.00	50,600.00	49,400.00	100,000.00	THE DIVISION HAS ADDED TWO NEW ONLINE SERVICES WHICH REQUIRES ONLINE PAYMENT. THIS HAS CAUSED AN INCREASE IN CREDIT CARD FEES
GENERAL FUND	COMMUNITY DEVELOPMENT	DEVEL & INSPEC DIV.	MEMBERSHIPS	3,750.00	3,750.00	(580.00)	3,170.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	GEOGRAPHIC INFO SYSTEMS-COMDEV	ACCOUNTABLE ITEMS	3,500.00	3,500.00	3,100.00	6,600.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	GEOGRAPHIC INFO SYSTEMS-COMDEV	TRAVEL - TRAINING	-	-	6,784.00	6,784.00	ESRI CONFERENCE - FLIGHT - FOR 2 @ $1150 EACH. BAGGAGE - FOR 2 @ $60 EACH. HOTEL - FOR 2 @ $1750 EACH. PARKING - FOR 2 @ $70. MEALS - FOR 2 @ $312 EACH. GROUND TRANSPORTATION - FOR 2 @ 50 EACH.
GENERAL FUND	COMMUNITY DEVELOPMENT	GEOGRAPHIC INFO SYSTEMS-COMDEV	PRINTING-MAPS & PLANS	500.00	500.00	(500.00)	-	added adj to align with FY25 request
GENERAL FUND	COMMUNITY DEVELOPMENT	GEOGRAPHIC INFO SYSTEMS-COMDEV	CREDIT CARD FEES	-	-	1,500.00	1,500.00	GIS ACCEPTS CREDIT CARD PAYMENTS FOR FILM PERMITS.
GENERAL FUND	COMMUNITY DEVELOPMENT	ZONING DIVISION	TITLE-TAG-RECORDING-NOTAR	105.00	105.00	60.00	165.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ZONING DIVISION	WIRELESS & PORTABLE TELEPHONE SERVICE	-	-	420.00	420.00	FOR DIVISION MANAGER'S CELL PHONE SERVICE
GENERAL FUND	COMMUNITY DEVELOPMENT	ZONING DIVISION	REGISTRATION FEES	225.00	225.00	1,035.00	1,260.00	FOR GEORGIA PLANNING ASSOCIATION FOR 4 STAFF @ $315 EACH
GENERAL FUND	COMMUNITY DEVELOPMENT	ZONING DIVISION	ADVERT. & LEGAL NOTICES	6,000.00	6,000.00	50.00	6,050.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	COMMUNITY DEVELOPMENT	ZONING DIVISION	GENERAL PRINTING CHARGES	10,000.00	10,000.00	(4,400.00)	5,600.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ZONING DIVISION	CREDIT CARD FEES	1,500.00	1,500.00	1,500.00	3,000.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	ZONING DIVISION	MEMBERSHIPS	1,185.00	1,185.00	1,715.00	2,900.00	FOR APA AND GPA CHAPTER MEMBERSHIPS FOR AICP PLANNERS FOR 4 STAFF @ $725 EACH
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	GAS-DIESEL FUEL	250.00	250.00	(250.00)	-	
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	ACCOUNTABLE ITEMS	-	-	1,930.00	1,930.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	SOFTWARE-NONCAPITAL	-	-	345.00	345.00	SOFTWARE LICENSE (OFFICE 365)
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	PROFESSIONAL SERVICES	10,000.00	10,000.00	(10,000.00)	-	TO PURCHASE AN ONLINE HOUSING DATA PLATFORM, COBB COUNTY HISTORIC PRESERVATION SURVEY
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	WIRELESS & PORTABLE TELEPHONE SERVICE	472.00	472.00	(472.00)	-	
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	IN-HOUSE TRAINING	350.00	350.00	290.00	640.00	AMERICAN PLANNING ASSCIATION PASSPORT IS A SUBSCRIPTION TO UNLIMITED ACCESS TO APA'S ONLINE LEARNING LIBRARY - FOR 4 STAFF @ $160 EACH
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	REGISTRATION FEES	5,650.00	5,650.00	(2,300.00)	3,350.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	TRAVEL - TRAINING	8,000.00	8,000.00	(3,542.00)	4,458.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	FREIGHT & SHIPPING	21.00	21.00	14.00	35.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	PLANNING DIVISION	MEMBERSHIPS	3,620.00	3,620.00	(1,935.00)	1,685.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT DIVISION	PHOTOGRAPHIC SUPPLIES	1,300.00	1,300.00	(1,300.00)	-	
GENERAL FUND	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT DIVISION	UNIFORMS & CLOTHING	5,700.00	5,700.00	1,800.00	7,500.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT DIVISION	ACCOUNTABLE ITEMS	5,270.00	5,270.00	(1,250.00)	4,020.00	LISTED BELOW
GENERAL FUND	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT DIVISION	PROFESSIONAL SERVICES	14,000.00	14,000.00	625.00	14,625.00	GRASS CUTTING/WEED REMOVAL FOR 150 PROPERTIES @ $97.50 PER PROPERTY
GENERAL FUND	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT DIVISION	COMPUTER CHARGES	660.00	660.00	(660.00)	-	
GENERAL FUND	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT DIVISION	REGISTRATION FEES	3,600.00	3,600.00	(630.00)	2,970.00	GACE CONFERENCE FOR 3 STAFF @ $990
GENERAL FUND	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT DIVISION	TRAVEL - TRAINING	-	-	8,448.00	8,448.00	GACE CONFERENCE - HOTEL = 3 ROOMS FOR 4 NIGHTS @ $300 PER NIGHT FOR SPRING AND FALL CONFERENCES = $7200, MEALS = $1248 FOR SPRING AND FALL CONFERENCES
GENERAL FUND	COMMUNITY DEVELOPMENT	CODE ENFORCEMENT DIVISION	MEMBERSHIPS	960.00	960.00	(30.00)	930.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	UNIFORMS & CLOTHING	1,100.00	1,100.00	1,200.00	2,300.00	INCREASE IS DUE TO ADDITIONAL STAFF HIRED IN FY23, NEW VENDOR, AND AN INCREASE IN PRICING
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	ACCOUNTABLE ITEMS	15,580.00	15,580.00	6,330.00	21,910.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	SOFTWARE-NONCAPITAL	-	-	345.00	345.00	SOFTWARE LICENSE (OFFICE 365)
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	PROFESSIONAL SERVICES	900.00	900.00	400.00	1,300.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	INTERPRETER FEES	-	-	2,000.00	2,000.00	FOR A MANDARIN TRANSLATOR TO TRANSLATE DURING HEALTH SPA COMPLIANCE CHECKS.
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	TITLE-TAG-RECORDING-NOTAR	500.00	500.00	100.00	600.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	OTHER FEES	100.00	100.00	(100.00)	-	
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	WIRELESS & PORTABLE TELEPHONE SERVICE	2,982.00	2,982.00	420.00	3,402.00	ADDITIONAL CELL SERVICE FOR REQUESTED POSITION
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	REGISTRATION FEES	500.00	500.00	3,350.00	3,850.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	TRAVEL - TRAINING	3,700.00	3,700.00	3,382.00	7,082.00	
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	ADVERT. & LEGAL NOTICES	5,000.00	5,000.00	5,000.00	10,000.00	MDJ INCREASED THE ADVERTISING FEES & INCREASE IN NEW ALCOHOL LICENSE APPLICATIONS
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	GENERAL PRINTING CHARGES	5,000.00	5,000.00	5,000.00	10,000.00	AN INCREASE IN PRINTING COST AND INCREASE IN NEW ALCOHOL LICENSE APPLICATIONS WHICH CREATES THE NEED FOR INCREASED SIGNAGE
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	ANNUAL MAINTENANCE & SUPPORT CONTRACT	-	-	900.00	900.00	FOR THE MAINTENANCE OF THE OPEX AND EDGE MAINTENANCE
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	CREDIT CARD FEES	383,726.00	383,726.00	6,274.00	390,000.00	INCREASE IN ONLINE AND IN PERSON CREDIT CARD PAYMENTS
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	BAD DEBT EXPENSE	400.00	400.00	(400.00)	-	
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	BANK SERVICE CHARGES	4,000.00	4,000.00	8,000.00	12,000.00	INCREASED USE OF BANKING OF SERVICES
GENERAL FUND	COMMUNITY DEVELOPMENT	BUSINESS LICENSE DIV	MEMBERSHIPS	200.00	200.00	12.00	212.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	INFORMATION SERVICES	INFORMATION SERVICES	INFORMATION TECHNOLOGY - SUBSCRIPTION SE	988,331.00	988,331.00	1,750,746.00	2,739,077.00	$3,900 increase in Archive Social - Social Media sites & traffic growth $5,000 increase in Agenda Mgmt Subsc. for Cty Clerk's Office $19,250 increase in Seamless Docs - more depts creating forms $154,700 increase in OpenGov - adding DOT to PARKS contract $152,000 increase for Cobb Web Portal hosting & maintenance $3,500 increase for Simple in/Out app for several departments $1,800 increase for Smartsheet business plan licenses $10,000 increase for SumTotal for additional licenses for annual ITS policy acknowledgement $3,750 increase for Siteimprove subscription - web quality assurance $1,650 increase for mobileassessor software $150,000 for Unified Global Archiving. Electronic Archiving needed for Open Records requests. $633,070 Subscription service for 311/CRM/ Marketing Cloud Software. BOC 3/9/2021. $812,545 subscription for iasWorld upgrade. SPLOST project
GENERAL FUND	INFORMATION SERVICES	INFORMATION SERVICES	OTHER FEES	-	-	40,000.00	40,000.00	CivicRec ($40,000) software fees for CivicRec and would be the first time we would budget for this since it was taken out of gross receipts previously. Because this is an enterprise solution (Parks, SS, Library, Gov't Service Centers), IT would pay the bill.
GENERAL FUND	INFORMATION SERVICES	INFORMATION SERVICES	ANNUAL MAINTENANCE & SUPPORT CONTRACT	5,430,905.00	5,430,905.00	1,294,674.00	6,725,579.00	Increase in Software Maintenance is: $164,020 increase for Business Mgmt & ComDev Suite systems to go to the cloud. $207,376 increase due to new pricing structure for VMWARE. $143,447 increase for Advantage Financial and HR system Maintenance $100,000 for multiple Oracle Support for Sheriff not previously budgeted. $19,779 EcoLane for Senior Services - BOC Agenda 11/14/23 $41,301 increase for Netmotion Mobility - additional licenses to support growth in mobile workforce and to provide secure communications to the network. $255,120 Increase in Kronos maintenance $267,609 increase for VOIP Upgrade. BOC 6/28/2022 $33,941 increase for additional licenses added for Fleet Focus $66,583 increase is due to estimated yearly increase of maintenance cost. about 5-7% per year.
GENERAL FUND	INFORMATION SERVICES	INFORMATION SERVICES	COMPUTER EQUIPMENT-R&M SERVICE	1,053,825.00	1,053,825.00	1,163,182.00	2,217,007.00	Increases are: $12,840 for Secret Server Support $1,800 Sacasi-Semi-Annual Clean Agent System Inspection at New Data Center $5,000 Audio/Visual for various conference rooms throughout the County $5,222 Maintenance for Kronos clocks purchased vis CARES $27,995 increase in the network hardware maint. for New Data Center per BOC agenda 4/13/2021 $13,000 Hardware Maint. for Commvault Enterprise Backup & Recovery upgrade BOC 15/10/2022 $405,318 Storage Hardware in the new Date Center BOC 4/13/2021 $54,996 Increase in Maintenance for Computers purchased with CARES $399,929 for Network Hardware in the new Data Center. BOC Agenda 4/13/2021 $65,000 EcoStruxure for new Data Center. BOC 10/13/2020 172,082 increase is due to estimated yearly increase of maintenance cost. about 7-10% per year.
GENERAL FUND	INFORMATION SERVICES	INFORMATION SERVICES	MEMBERSHIPS	1,055.00	1,055.00	285.00	1,340.00	
GENERAL FUND	INFORMATION SERVICES	INFORMATION SERVICES	SUBSC-DIRECTORIES-PUBLICA	699.00	699.00	(494.00)	205.00	Reduced to Actuals. Only receive MDJ
GENERAL FUND	INFORMATION SERVICES	RECORDS MANAGEMENT	GENERAL OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	2,000.00	Items used to operate the office workload.
GENERAL FUND	INFORMATION SERVICES	RECORDS MANAGEMENT	UNIFORMS & CLOTHING	500.00	500.00	2,300.00	2,800.00	Staff uniforms (shirts, pants and jackets).
GENERAL FUND	INFORMATION SERVICES	RECORDS MANAGEMENT	WIRELESS & PORTABLE TELEPHONE SERVICE	-	-	800.00	800.00	Cellphone used by the records staff to communicate with the records office staff while picking up boxes of records from departments using the records truck.
GENERAL FUND	INFORMATION SERVICES	RECORDS MANAGEMENT	REGISTRATION FEES	1,875.00	1,875.00	325.00	2,200.00	
GENERAL FUND	INFORMATION SERVICES	RECORDS MANAGEMENT	TRAVEL - TRAINING	1,950.00	1,950.00	2,670.00	4,620.00	
GENERAL FUND	INFORMATION SERVICES	RECORDS MANAGEMENT	RENTAL-EQUIPMENT	582,458.00	582,458.00	(76,836.00)	505,622.00	Leasing charges for multifunctional copiers countywide.
GENERAL FUND	INFORMATION SERVICES	MAIL SERVICES	GENERAL OFFICE SUPPLIES	6,200.00	6,200.00	100.00	6,300.00	Anticipating pricing increase for office supplies.
GENERAL FUND	INFORMATION SERVICES	MAIL SERVICES	DRUGS, MEDICINE & 1ST AID	10.00	10.00	100.00	110.00	First aid kit.

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	INFORMATION SERVICES	MAIL SERVICES	UNIFORMS & CLOTHING	900.00	900.00	2,500.00	3,400.00	Uniforms for postal services staff.
GENERAL FUND	INFORMATION SERVICES	MAIL SERVICES	POSTAGE, COURIER & SPECIAL DELIVERY	1,125,000.00	1,125,000.00	375,000.00	1,500,000.00	Annual United States Postal Service postage increase.
GENERAL FUND	INFORMATION SERVICES	MAIL SERVICES	WIRELESS & PORTABLE TELEPHONE SERVICE	1,000.00	1,000.00	100.00	1,100.00	Cellphones used by two postal route drivers to communicate with supervisor in postal center.
GENERAL FUND	INFORMATION SERVICES	MAIL SERVICES	REGISTRATION FEES	900.00	900.00	100.00	1,000.00	
GENERAL FUND	INFORMATION SERVICES	MAIL SERVICES	RENTAL-EQUIPMENT	122,836.00	122,836.00	(57,232.00)	65,604.00	Increase in leasing mail equipment and software.
GENERAL FUND	INFORMATION SERVICES	MAIL SERVICES	MEMBERSHIPS	-	-	100.00	100.00	Greater Atlanta Postal Customer Council membership fee ($100) for Postal Services Director ($50) and Supervisor ($50).
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	GENERAL OFFICE SUPPLIES	5,600.00	5,600.00	2,400.00	8,000.00	The increase is to account for an increased county staff member granted in the FY23 budget and the addition of a UGA funded administrative assistant in 2024. We have also had issues with our color printer because we are using generic color cartridges since the HP cartridges are expensive. The contract IS employee stated that we need to start using the HP color cartridges. This will allow us to support the added staff and facilitate the use of our color printer effectively.
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	EDUCATION & TRAINING MATERIALS & SUPPLIES	-	-	1,000.00	1,000.00	To support Agricultural Education and outreach as we currently have no budget dedicated to community agriculture and natural resource educational outreach like 4-H and Family and Consumer Science (6166 and 6194)
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	FOOD/SERVICE SUPPLIES	1,000.00	1,000.00	500.00	1,500.00	To account for increased food costs for nutrition education programming in the community, Senior Services, libraries, and other Cobb community groups.
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	GAS-DIESEL FUEL	-	-	1,500.00	1,500.00	Account for van fuel charges for Extension programming so that we can utilize the fuel stations.
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	RECREATIONAL SUPPLIES	2,200.00	2,200.00	3,800.00	6,000.00	To account for the increased 4-H programming and supplies need to support youth development programming.
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	ACCOUNTABLE ITEMS	5,400.00	5,400.00	200.00	5,600.00	
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	COMPUTER CHARGES	500.00	500.00	1,000.00	1,500.00	To account for the budget overage for the past several years to support computer charges and repairs.
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	WIRELESS & PORTABLE TELEPHONE SERVICE	1,320.00	1,320.00	600.00	1,920.00	Account for four cell phones for Extension Agents.
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	REGISTRATION FEES	2,580.00	2,580.00	500.00	3,080.00	To account for registration fees for staff professional development to enhance knowledge for improved client outreach and to meet the new evaluation standards on the professional development section of the performance appraisals
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	TRAVEL - BUSINESS	6,000.00	6,000.00	800.00	6,800.00	Mileage for educational outreach for Extension staff utilizing personal vehicles
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	SANITATION-PUBLIC UTILITY	-	-	1,000.00	1,000.00	To cover the cost of the trash services and dumpster for the Extension Office. It was never budgeted for previously. FY23 charges were $795.34.
GENERAL FUND	EXTENSION SERVICE	EXTENSION SERVICE	MEMBERSHIPS	1,290.00	1,290.00	125.00	1,415.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	COPY MACHINE SUPPLIES	700.00	700.00	500.00	1,200.00	Increase needed to more closely account for actual spending from this account
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	GENERAL OFFICE SUPPLIES	1,100.00	1,100.00	3,900.00	5,000.00	Increase needed to more closely account for actual spending from this account
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	COMPUTER SUPPLIES	850.00	850.00	4,150.00	5,000.00	Increase needed to more closely account for actual spending from this account; covers the cost of printer toner
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	BATTERIES	30.00	30.00	70.00	100.00	Increase needed to more closely account for actual spending from this account
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	FOOD/SERVICE SUPPLIES	9,240.00	9,240.00	5,760.00	15,000.00	Increase needed to account for actual spending in this account; used to provide coffee and tea for DOT staff; also helps cover cost of food for several employee events
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	MACH & EQPT SUPPLIES	-	-	100.00	100.00	Increase needed to more closely account for actual spending from this account; used for replacing drinking water filters
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	OTHER SUPPLIES	-	-	1,000.00	1,000.00	Increase needed to more closely account for actual spending from this account; used for various supplies needed for departmental events for employees as well as elected official events
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	PROFESSIONAL SERVICES	1,140.00	1,140.00	2,860.00	4,000.00	Funding for new employee physicals; allows for 20 per year at $200 each; DOT utilizes this funding for priority hires when the County's typical vendor cannot meet scheduling needs.
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	INFORMATION TECHNOLOGY - SUBSCRIPTION SE	-	-	2,500.00	2,500.00	Increase needed to more closely account for actual spending from this account; used for QuickBooks subscription ($2,160); Creative Cloud ($236) and Canva ($119) for departmental communications
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	MEAL SERVICES	-	-	100.00	100.00	Increase needed to more closely account for actual spending from this account; used by DOT Director to attend Cobb Chamber events
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	TITLE-TAG-RECORDING-NOTAR	-	-	125.00	125.00	Increase needed to more closely account for actual spending from this account; allows for one staff member to obtain notary
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	WIRELESS & PORTABLE TELEPHONE SERVICE	2,016.00	2,016.00	1,584.00	3,600.00	Increase needed to more closely account for actual spending from this account; based on number of employees with cell phones

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	REGISTRATION FEES	3,700.00	3,700.00	2,316.00	6,016.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	TRAVEL - TRAINING	7,500.00	7,500.00	3,000.00	10,500.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	TRAVEL - BUSINESS	9,000.00	9,000.00	7,000.00	16,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	GENERAL PRINTING CHARGES	200.00	200.00	800.00	1,000.00	Increase needed to more closely account for actual spending from this account
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	ANNUAL MAINTENANCE & SUPPORT CONTRACT	21,475.00	21,475.00	113,525.00	135,000.00	Cartegraph Asset Management is a GIS based platform that DOT uses to manage work and assets. There are 150 DOT Cartegraph users across the department. Cartegraph is used to manage one of our largest assets – pavement. Construction uses Cartegraph to inventory, inspect, develop budgets, and track resurfacing contracts. Professional services are used for training, customizations and report writing.
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	COMMENDATIONS,AWARDS&FLWR	50.00	50.00	700.00	750.00	Increase needed to more closely account for actual spending from this account; used for tokens of appreciation related to employee service awards and other employee appreciation events
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	FREIGHT & SHIPPING	-	-	100.00	100.00	Increase needed to more closely account for actual spending from this account
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ADMIN-DEPT OF TRANSPORT	MEMBERSHIPS	605.00	605.00	(112.00)	493.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT PLANNING DIVISION	REGISTRATION FEES	3,000.00	3,000.00	1,000.00	4,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT PLANNING DIVISION	TRAVEL - TRAINING	4,200.00	4,200.00	3,300.00	7,500.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT PLANNING DIVISION	TRAVEL - BUSINESS	1,250.00	1,250.00	(750.00)	500.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT PLANNING DIVISION	MEMBERSHIPS	680.00	680.00	520.00	1,200.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	GENERAL OFFICE SUPPLIES	50.00	50.00	50.00	100.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	BLDG & STRUCT MATERIALS	-	-	500.00	500.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	FOOD/SERVICE SUPPLIES	-	-	250.00	250.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	FUELS & GASES	-	-	150.00	150.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	JANITORIAL SUPPLIES	90.00	90.00	410.00	500.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	LANDSCAPING SUPPLIES	3,000.00	3,000.00	2,000.00	5,000.00	Increase requested to enhance landscaping efforts on airport grounds
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	MACH & EQPT SUPPLIES	2,000.00	2,000.00	1,500.00	3,500.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	RADIO, TV, COM EQPT SUP	-	-	1,700.00	1,700.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	TRAFFIC CONTROL SUPPLIES	-	-	2,500.00	2,500.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	OTHER SUPPLIES	500.00	500.00	200.00	700.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	ACCOUNTABLE ITEMS	2,900.00	2,900.00	1,100.00	4,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	PROFESSIONAL SERVICES	25,000.00	25,000.00	(15,800.00)	9,200.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	INFORMATION TECHNOLOGY - SUBSCRIPTION SE	750.00	750.00	3,650.00	4,400.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	OTHER FEES	500.00	500.00	500.00	1,000.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	POSTAGE, COURIER & SPECIAL DELIVERY	-	-	50.00	50.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	REGISTRATION FEES	1,850.00	1,850.00	85.00	1,935.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	TRAVEL - TRAINING	7,500.00	7,500.00	(1,900.00)	5,600.00	Annual inspection of Air Traffic Control Tower equipment
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	ADVERT. & LEGAL NOTICES	-	-	20,000.00	20,000.00	Budgeting for annual contribution from Hawthorne (fixed base operator) for airport marketing
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	ANNUAL MAINTENANCE & SUPPORT CONTRACT	4,800.00	4,800.00	(1,300.00)	3,500.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	RENTAL-EQUIPMENT	-	-	300.00	300.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	AIRPORT	MEMBERSHIPS	3,695.00	3,695.00	(1,348.00)	2,347.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	MOTOR VEHICLE PARTS	-	-	2,500.00	2,500.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	SAFETY SUPPLIES	600.00	600.00	900.00	1,500.00	Increase needed to more closely align budget with actual expenditures and to account for increasing costs
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	ACCOUNTABLE ITEMS	14,700.00	14,700.00	(11,850.00)	2,850.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	PROFESSIONAL SERVICES	3,000.00	3,000.00	1,000.00	4,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	INFORMATION TECHNOLOGY - SUBSCRIPTION SE	-	-	17,600.00	17,600.00	Accela software license fee; 8 licenses at $2200 each; DOT told by ITS to begin paying fee in FY 25
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	WIRELESS & PORTABLE TELEPHONE SERVICE	6,720.00	6,720.00	5,280.00	12,000.00	Increase needed to account for current cell phone usage plus AVL's for trucks
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	REGISTRATION FEES	1,425.00	1,425.00	6,975.00	8,400.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	TRAVEL - TRAINING	2,760.00	2,760.00	11,240.00	14,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	GENERAL PRINTING CHARGES	60.00	60.00	40.00	100.00	Increase needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	VEHICLE OUTSIDE R&M	3,000.00	3,000.00	1,000.00	4,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	UTILITIES PERMITTING	FREIGHT & SHIPPING	50.00	50.00	100.00	150.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	COPY MACHINE SUPPLIES	-	-	100.00	100.00	Establishing budget for anticipated expenditures in new unit
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	GENERAL OFFICE SUPPLIES	-	-	300.00	300.00	Establishing budget for anticipated expenditures in new unit
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	COMPUTER SUPPLIES	950.00	950.00	50.00	1,000.00	Transfer from 6200 $950 Establishing budget for anticipated expenditures in new unit
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	ACCOUNTABLE ITEMS	132,000.00	132,000.00	(123,050.00)	8,950.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	LEGAL FEES	-	-	10,000.00	10,000.00	Establishing budget for anticipated expenditures in new unit
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	REGISTRATION FEES	-	-	3,600.00	3,600.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	TRAVEL - TRAINING	-	-	6,600.00	6,600.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	GENERAL PRINTING CHARGES	-	-	100.00	100.00	Establishing budget for anticipated expenditures in new unit
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	ANNUAL MAINTENANCE & SUPPORT CONTRACT	-	-	10,000.00	10,000.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	Utilities Locating - 811	FREIGHT & SHIPPING	-	-	140.00	140.00	Establishing budget for anticipated expenditures in new unit
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	BATTERIES	50.00	50.00	150.00	200.00	Increase in budget needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	ACCOUNTABLE ITEMS	-	-	25,560.00	25,560.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	PROFESSIONAL SERVICES	-	-	500.00	500.00	Copier - unforeseen relocation and services not included in maintenance service package
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	11,800.00	11,800.00	11,890.00	23,690.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	OTHER FEES	-	-	370.00	370.00	Increase in budget needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	WIRELESS & PORTABLE TELEPHONE SERVICE	23,324.00	23,324.00	960.00	24,284.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	REGISTRATION FEES	1,900.00	1,900.00	9,600.00	11,500.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	TRAVEL - TRAINING	6,500.00	6,500.00	19,500.00	26,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	RENTAL-EQUIPMENT	300.00	300.00	6,200.00	6,500.00	Increase in budget needed to more closely align budget with actual expenditures - used for lease of large scale printers
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	COMMENDATIONS,AWARDS&FLWR	-	-	100.00	100.00	Increase in budget needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	FREIGHT & SHIPPING	50.00	50.00	200.00	250.00	Increase in budget needed to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	1% PROGRAM	MEMBERSHIPS	1,460.00	1,460.00	38.00	1,498.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-TRAFFIC OPERATIONS DIVISION	SAFETY SUPPLIES	-	-	160.00	160.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-TRAFFIC OPERATIONS DIVISION	ACCOUNTABLE ITEMS	33,000.00	33,000.00	(5,000.00)	28,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-TRAFFIC OPERATIONS DIVISION	PROFESSIONAL SERVICES	8,250.00	8,250.00	1,750.00	10,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-TRAFFIC OPERATIONS DIVISION	WIRELESS & PORTABLE TELEPHONE SERVICE	30,875.00	30,875.00	480.00	31,355.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-TRAFFIC OPERATIONS DIVISION	REGISTRATION FEES	3,620.00	3,620.00	4,130.00	7,750.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-TRAFFIC OPERATIONS DIVISION	TRAVEL - TRAINING	7,830.00	7,830.00	(430.00)	7,400.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-TRAFFIC OPERATIONS DIVISION	ANNUAL MAINTENANCE & SUPPORT CONTRACT	145,490.00	145,490.00	(71,790.00)	73,700.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-TRAFFIC OPERATIONS DIVISION	MEMBERSHIPS	1,350.00	1,350.00	(106.00)	1,244.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	STREET LIGHTS	STREET LIGHTS-ELECTRICITY	199,101.00	199,101.00	300,899.00	500,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	STREET LIGHTS	STREET LIGHTS-FIXTURES	-	-	2,000,000.00	2,000,000.00	STREET LIGHT EXPANSION REQUEST - Funding request to invest $2.25 million in expanding street lights in public areas that provide a county-wide benefit, such as intersections, arterial roadways, bus stops, schools, and other critical infrastructure.
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	STREET LIGHTS	ELECTRICITY-PUBLIC UTILITY	-	-	8,371.00	8,371.00	12/10/24 BOC agenda, agenda item #13
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	STREET LIGHTS	EQUIP OUTSIDE R&M	100,000.00	100,000.00	(100,000.00)	-	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	COMPUTER SUPPLIES	2,500.00	2,500.00	1,500.00	4,000.00	Increase requested to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	OTHER SUPPLIES	500.00	500.00	500.00	1,000.00	Increase requested to more closely align budget with actual expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	ACCOUNTABLE ITEMS	-	-	3,600.00	3,600.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	7,004.00	7,004.00	11,996.00	19,000.00	Increase requested for total budget of $19,000; $17,000 for Microstation & OpenRoads; $1,500 for survey software; $500 for Adobe Pro
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	OTHER FEES	-	-	500.00	500.00	Increase requested to more closely align budget with actual expenditures; Annual Certification for DBE firms in the GA Unified Certification Program
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	WIRELESS & PORTABLE TELEPHONE SERVICE	3,888.00	3,888.00	3,312.00	7,200.00	Increase requested to more closely reflect actual expenditures for cell phone service in this division
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	REGISTRATION FEES	1,725.00	1,725.00	7,025.00	8,750.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	TRAVEL - TRAINING	5,300.00	5,300.00	14,450.00	19,750.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	TRAVEL - BUSINESS	400.00	400.00	(400.00)	-	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	ANNUAL MAINTENANCE & SUPPORT CONTRACT	15,890.00	15,890.00	(15,890.00)	-	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	ENGINEERING DIVISION	MEMBERSHIPS	750.00	750.00	520.00	1,270.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	BLDG & STRUCT MATERIALS	-	-	10,000.00	10,000.00	Increase requested to more closely align budget with actual and anticipated expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	FUELS & GASES	5,000.00	5,000.00	7,500.00	12,500.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	MACH & EQPT SUPPLIES	30,750.00	30,750.00	30,000.00	60,750.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	TRAFFIC CONTROL SUPPLIES	229,500.00	229,500.00	105,000.00	334,500.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	UNIFORMS & CLOTHING	67,583.00	67,583.00	8,850.00	76,433.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	OTHER SUPPLIES	22,480.00	22,480.00	5,000.00	27,480.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	SAFETY SUPPLIES	51,250.00	51,250.00	160.00	51,410.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	ACCOUNTABLE ITEMS	23,290.00	23,290.00	49,610.00	72,900.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	WIRELESS & PORTABLE TELEPHONE SERVICE	39,328.00	39,328.00	10,960.00	50,288.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	REGISTRATION FEES	-	-	33,900.00	33,900.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	TRAVEL - TRAINING	1,200.00	1,200.00	32,675.00	33,875.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	SANITATION-PUBLIC UTILITY	30,000.00	30,000.00	20,000.00	50,000.00	Increase requested to more closely align budget with actual and anticipated expenditures
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	ROAD MAINT - CONTRACTUAL	868,842.00	868,842.00	2,124,910.00	2,993,752.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	TRAFFIC CONTROL R&M SERV	51,000.00	51,000.00	74,000.00	125,000.00	
GENERAL FUND	DEPARTMENT OF TRANSPORTATION	DOT-ROAD MAINTENANCE DIVISION	MEMBERSHIPS	-	-	4,250.00	4,250.00	
GENERAL FUND	FINANCE DEPARTMENT	FINANCE	ACCOUNTING & AUDITING	100,000.00	100,000.00	50,000.00	150,000.00	
GENERAL FUND	FINANCE DEPARTMENT	FINANCE	PROFESSIONAL SERVICES	75,000.00	75,000.00	(5,275.00)	69,725.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	FINANCE DEPARTMENT	FINANCE	REGISTRATION FEES	20,090.00	20,090.00	(4,506.00)	15,584.00	
GENERAL FUND	FINANCE DEPARTMENT	FINANCE	TRAVEL - TRAINING	12,340.00	12,340.00	7,007.00	19,347.00	
GENERAL FUND	FINANCE DEPARTMENT	FINANCE	ANNUAL MAINTENANCE & SUPPORT CONTRACT	-	-	960.00	960.00	Adobe Acrobat Pro (4 Users): Annual Subscription (roughly $240/year per license) or One-time non-capital software purchase of 4 copies (cost unknown)
GENERAL FUND	FINANCE DEPARTMENT	FINANCE	MEMBERSHIPS	3,405.00	3,405.00	(1,405.00)	2,000.00	
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	COMPUTER SUPPLIES	700.00	700.00	5,800.00	6,500.00	Additional computer monitors, replacement of battery backups, shop printer replacement (oil change stickers), fuel island tank gauge printer replacement. FY25 amount includes additional $2,500 for a new position request that is not needed in FY26.
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	MOTOR VEHICLE PARTS	1,525,000.00	1,525,000.00	76,250.00	1,601,250.00	Requesting 5% increase to cover the rising cost of parts triggered by supply challenges and inconsistent production, including rising costs of raw materials (steel & aluminum). Fleet requested an increase to this object for FY23/24's budget, but it was not approved.
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	UNIFORMS & CLOTHING	3,000.00	3,000.00	10,000.00	13,000.00	Based on past spend, requesting increase to cover cost of technician uniform items needed annually. Fleet has worked with Procurement Services to enter into an agreement with Cintas utilizing Omnia Cooperative Contract pricing on a Master Agreement.
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	SAFETY SUPPLIES	3,900.00	3,900.00	1,500.00	5,400.00	Requesting increase based on past years spend in order to maintain necessary safety items for the technicians.
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	ACCOUNTABLE ITEMS	49,000.00	49,000.00	21,000.00	70,000.00	
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	PROFESSIONAL SERVICES	251,000.00	251,000.00	40,000.00	291,000.00	
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	IN-HOUSE TRAINING	2,025.00	2,025.00	7,500.00	9,525.00	Requesting increase of $7,500 for needed onsite training on advanced driver assistance systems (ADAS) and EV/Hybrid systems due to safety and technological advancements.
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	REGISTRATION FEES	5,000.00	5,000.00	5,000.00	10,000.00	
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	TRAVEL - TRAINING	5,000.00	5,000.00	5,000.00	10,000.00	
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	ANNUAL MAINTENANCE & SUPPORT CONTRACT	67,000.00	67,000.00	63,000.00	130,000.00	
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	WRECKER CHARGES	45,000.00	45,000.00	20,000.00	65,000.00	Master Agreement prices increased with the past award in 2021 for wrecker service (County owned vehicles), and the anticipated award for the Master Agreement beginning in 2024 is facing a 60-70% increase based on the initial vendor bid response. Working with Procurement Services on a re-bid and will attempt to keep prices as low as possible. This service is critical for vehicle breakdowns and accidents.
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	FREIGHT & SHIPPING	500.00	500.00	2,000.00	2,500.00	Requested increase of $2,000 to adequately cover delivery charges for tools, equipment, and other items required for servicing of vehicles and off road equipment.
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	MEMBERSHIPS	750.00	750.00	1,750.00	2,500.00	
GENERAL FUND	FLEET MANAGEMENT	FLEET MANAGEMENT	SUBSC-DIRECTORIES-PUBLICA	17,500.00	17,500.00	15,000.00	32,500.00	Requested increase of $15,000 based on past spend for purchase of required diagnostic software for vehicle maintenance, troubleshooting, and programming. Technology has become an integral part of all new vehicles and this allows us to perform more work in our shops and avoid extended downtime and costs associated with sending vehicles out to vendors.
GENERAL FUND	PURCHASING	PURCHASING DIVISION	GENERAL OFFICE SUPPLIES	2,100.00	2,100.00	300.00	2,400.00	Change in internal business process, additional supplies necessary at a higher cost.
GENERAL FUND	PURCHASING	PURCHASING DIVISION	FOOD/SERVICE SUPPLIES	200.00	200.00	300.00	500.00	Additional Procurement events
GENERAL FUND	PURCHASING	PURCHASING DIVISION	PROFESSIONAL SERVICES	-	-	28,126.00	28,126.00	Training & Implementation (one-time payment) - Carahsoft / Oversight Pcard Analytics
GENERAL FUND	PURCHASING	PURCHASING DIVISION	REGISTRATION FEES	4,000.00	4,000.00	3,000.00	7,000.00	FY25/26 initiatives include professional development. Budgetary increase proposal due to increase in staff development opportunities.
GENERAL FUND	PURCHASING	PURCHASING DIVISION	TRAVEL - TRAINING	5,000.00	5,000.00	2,000.00	7,000.00	FY25/26 initiatives include professional development. Increase due to increase in staff development opportunities.
GENERAL FUND	PURCHASING	PURCHASING DIVISION	GENERAL PRINTING CHARGES	1,800.00	1,800.00	200.00	2,000.00	Additional Procurement events
GENERAL FUND	PURCHASING	PURCHASING DIVISION	ANNUAL MAINTENANCE & SUPPORT CONTRACT	-	-	58,065.00	58,065.00	Annual Carahsoft Agreement / Oversight Pcard Analytics
GENERAL FUND	PURCHASING	PURCHASING DIVISION	MEMBERSHIPS	2,000.00	2,000.00	5,000.00	7,000.00	FY25/26 initiatives include professional development. Budgetary increase proposal due to increase in staff development opportunities.

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	TAX ASSESSORS OFFICE	TAX ASSESSOR	EDUCATION & TRAINING MATERIALS & SUPPLIES	-	-	17,000.00	17,000.00	05/22/24 ($17,000) BTA Assessors - class registration, travel related reimbursements, and daily payment while at class BTA members must maintain education hours to be on the board.
GENERAL FUND	TAX ASSESSORS OFFICE	TAX ASSESSOR	PROFESSIONAL SERVICES	2,382,216.00	2,382,216.00	398,135.00	2,780,351.00	
GENERAL FUND	TAX ASSESSORS OFFICE	TAX ASSESSOR	REGISTRATION FEES	9,100.00	9,100.00	2,900.00	12,000.00	
GENERAL FUND	TAX ASSESSORS OFFICE	TAX ASSESSOR	TRAVEL - TRAINING	17,465.00	17,465.00	8,535.00	26,000.00	
GENERAL FUND	TAX ASSESSORS OFFICE	TAX ASSESSOR	MEMBERSHIPS	3,700.00	3,700.00	1,315.00	5,015.00	
GENERAL FUND	INTERNAL AUDIT	INTERNAL AUDIT	GENERAL OFFICE SUPPLIES	450.00	450.00	200.00	650.00	Increase in the costs of office supplies and to accommodate new team members in both FY25
GENERAL FUND	INTERNAL AUDIT	INTERNAL AUDIT	ACCOUNTABLE ITEMS	-	-	5,080.00	5,080.00	IS Technology costs for new team members in FY25 (one-time costs)
GENERAL FUND	INTERNAL AUDIT	INTERNAL AUDIT	SOFTWARE-NONCAPITAL	1,080.00	1,080.00	4,002.00	5,082.00	Software license cost for audit management software & Office 365 for new team members in FY25 ($2850) and Conference Room connectivity software needed in FY25 ($1152.00)...based on quote from ITS (ClickShare)
GENERAL FUND	INTERNAL AUDIT	INTERNAL AUDIT	REGISTRATION FEES	6,000.00	6,000.00	7,160.00	13,160.00	Increased costs for CPE Training for current IA team members ($9400) and new team members in FY25 ($3760) for FY25 -and- Increased costs for CPE Training for current IA team members ($10000) and new team members in FY25 ($4000) for FY26 [Note: Required to maintain the competency and proficiency per the IIA professional standards.]
GENERAL FUND	INTERNAL AUDIT	INTERNAL AUDIT	TRAVEL - TRAINING	4,000.00	4,000.00	3,000.00	7,000.00	Increased costs for CPE Training for current IA team members ($5000) and new team members in FY25 & FY26 ($2000) [Note: Required to maintain the competency and proficiency per the IIA professional standards.]
GENERAL FUND	INTERNAL AUDIT	INTERNAL AUDIT	MEMBERSHIPS	1,411.00	1,411.00	884.00	2,295.00	Increased estimated costs needed to gain access to industry guidance, best practices, and to remain aware of industry changes. [Note: For current IA team members ($1665) and new team members ($630) in FY25 and current IA team members ($1665) and new team members ($630) in FY26, respectively.]
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	LIBRARY MATERIALS	1,650,000.00	1,650,000.00	82,500.00	1,732,500.00	Increased line amount by 5% per year to grow our print and digital collection for adult, young adult, children, fiction and non fiction; and also to continue subscribing to popular databases such as Reference USA, Linkedin Learning, ValueLine, Newsbank, Morningstar, etc. - these subscription costs have been trending upward for the past several years, placing more pressure on our ability to expand the collection
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	FOOD/SERVICE SUPPLIES	-	-	850.00	850.00	Requesting funding for this line to cover food for County meetings hosted by the Library; FY 2023 actual expense was $845
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	OTHER SUPPLIES	44,700.00	44,700.00	15,086.00	59,786.00	DETAILED CHART UPLOADED TO OPENGOV: Budget realignment - moved $25,000 to 6204 from 6122 to support the actual ongoing amount needed in this line for programming supplies (arts and crafts), RFID tags, Tech Ops processing supplies and many other unclassified supplies that do not rise to the the level of accountable items ($500-$9,999); additional $15,086 added in FY 2025 to cover one-time cost for additional supplies itemized in attached document; FY 2023 actual expense was $45,497
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	ACCOUNTABLE ITEMS	-	-	290,305.00	290,305.00	DETAILED CHART UPLOADED TO OPENGOV: To provide an added level of protection for staff, patrons and facilities, the Library is requesting the installation of security cameras at the designated libraries at a cost of $232,000. Unfortunately, there has been an increase in the number of patrons exhibiting unacceptable behavior, including aggressive and disruptive behavior. The much needed security cameras will prevent some of the behaviors we are currently seeing in our libraries.) Also requesting FY 2025 funding for: 2 Nikon cameras for Community User Engagement Group's media creation and to be used at Library/County events, 1 color laser printer, 10 book carts to replace old broken carts, 1 outdoor book drop to replace inoperable book drop at Kemp Library, 3 Studio Macs for Sewell Mill Library and 45 replacement iPads for branches; requesting FY 2026 funding for: 20 AWE Early Literacy Stations, 3 color duplex document scanners for the Customer Service Department, 2 ScanPros for the GA Room and 4 mobile book displays.
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	SOFTWARE-NONCAPITAL	5,246.00	5,246.00	9,544.00	14,790.00	DETAILED CHART UPLOADED TO OPENGOV: Increased software line to cover the actual cost of the following: Hootsuite, Google Forms, Comprise, SHI, Canva and Olark Chat. The FY 2023 actual expense was $14,117

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	ACCOUNTING & AUDITING	-	-	4,000.00	4,000.00	Requesting funding for this line to cover the State's Special Audit (Library AUP) that is required annually by GPLS (GA Public Library Service); FY 2023 actual fee was $3,583 and the County anticipates an increase
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	CONSULTANT SERVICES	452,000.00	452,000.00	47,564.00	499,564.00	DETAILED CHART UPLOADED TO OPENGOV: Increased consulting line by approximately 5% to cover projected contract increases for Sirsi Dynix (ILS-integrated library system, Bibliotheca (SmartPay), Comprise (SAM) and Faronics (Deep Freeze); FY 2023 actual expense was $472,855
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	OTHER FEES	-	-	12,000.00	12,000.00	Requesting funding for this line to cover Bulldog Movers' fee of approximately $6,000 per event for transporting library materials during our annual Spring and Fall Book Sales, both held at the Civic Center; each sale generates gross revenue of approximately $50,000 (Fall 2023 Sale: $54,644)
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	POSTAGE, COURIER & SPECIAL DELIVERY	75.00	75.00	13,350.00	13,425.00	Increased postage line to reflect FY 2023 actual expense in the amount of $13,421; this significant increase in postage expense resulted from the introduction of our Passport Program in the Mountain View and West Cobb Library branches; the program generated total revenue in the amount of $146,150 during FY 2023 (4535 processing fees=$105,763 and 4858 mailing fees=$40,387); additional increase in FY 2026 is to pick up the cost of our Books By Mail Program's postage expense that is currently being covered with ARPA funds
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	TELEPHONE EQUIPMENT	-	-	13,720.00	13,720.00	DETAILED CHART UPLOADED TO OPENGOV: The Library is moving its phone system to VOIP (voice over internet protocol) for flexibility, user-friendly features, improved communication and future cost-savings. VOIP systems provide call forwarding, blocking, caller ID, and voicemail. When working at another branch or offsite, the
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	TELEPHONE-LANDLINE SERVICE	181,000.00	181,000.00	144,420.00	325,420.00	The invoices for telecommunications expenses are not routed through individual departments, but processed as chargebacks by County Finance; the increase requested is based on the FY 2023 actual expense in the amount of $325,419
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	WIRELESS & PORTABLE TELEPHONE SERVICE	20,240.00	20,240.00	15,760.00	36,000.00	Increased line amount to reflect the actual amount needed to cover 100 hot spots; the FY 2023 actual was $64,030; however, we plan to discontinue checking out our current Chromebooks with built-in hot spots in FY 2025
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	REGISTRATION FEES	10,306.00	10,306.00	389.00	10,695.00	
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	TRAVEL - TRAINING	27,575.00	27,575.00	2,249.00	29,824.00	
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	SANITATION-PUBLIC UTILITY	8,400.00	8,400.00	7,050.00	15,450.00	Increased line amount for sanitation based on FY 2023 actual expense in the amount of $15,430
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	ANNUAL MAINTENANCE & SUPPORT CONTRACT	85,973.00	85,973.00	46,201.00	132,174.00	
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	RENTAL-EQUIPMENT	22,000.00	22,000.00	15,800.00	37,800.00	Increased line based on FY 2023 actual expense in the amount of $37,796; Novatech copiers are charged to this line
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	RENTAL-REAL ESTATE	306,000.00	306,000.00	60,000.00	366,000.00	Increased line based on FY 2023 actual expense in the amount of $321,829 and notification from Jamestown Urban Management of a 10% rent increase in 2024; the East Cobb and Sweetwater leases are charged to this line. East Cobb has communicated a 10% increase to base rent in January of 2025 (9 months of the fiscal year), yielding annual base rent for FY 25 of $219,359 plus CAM (common area maintenance) of approximately $10,360 monthly ($124,320 annually) and true-up CAM at the end of the year of approximately $10,000, for a total of $353,679 and another $12,000 for Sweetwater's lease - for a grand total of approximately $365,679
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	COMMENDATIONS,AWARDS&FLWR	-	-	1,000.00	1,000.00	Our HR Rep was informed by County Human Resources that the Flower Fund has been abolished, and that we would need to request funding in our budget for flowers/fruit baskets in the event of surgeries (employees) or deaths (immediate family).
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	FREIGHT & SHIPPING	400.00	400.00	300.00	700.00	Increased freight and shipping line to reflect actual expense rate in FY 2023 totaling $699
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	JANITORIAL SERVICES	216,690.00	216,690.00	103,413.00	320,103.00	Increased line amount for the Library's custodial contract with ICS Cleaning to reflect the FY 2023 actual expense in the amount of $320,103
GENERAL FUND	LIBRARY DEPARTMENT	LIBRARY	MEMBERSHIPS	5,155.00	5,155.00	8,560.00	13,715.00	
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COPY MACHINE SUPPLIES	2,000.00	2,000.00	3,000.00	5,000.00	amount needed based on cost and prior usage; note - have been incorrectly charging to 6116 and will charge to 6112 moving fwd
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	GENERAL OFFICE SUPPLIES	6,599.00	6,599.00	1,401.00	8,000.00	
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	FOOD/SERVICE SUPPLIES	6,400.00	6,400.00	1,600.00	8,000.00	adjusting based on actual historical expenses; funds are needed for training class snacks and coffee, executive level interview panel lunches, annual HR department and division retreat, etc

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	ACCOUNTABLE ITEMS	2,500.00	2,500.00	12,230.00	14,730.00	
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	SOFTWARE-NONCAPITAL	-	-	3,929.00	3,929.00	Software with annual renewals needed by Employee Communications Specialist for county-wide communications and programs such as new hire orientation. Also includes $1379 cost for Office 365 for 4 new proposed positions in FY25.
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	MEDICAL & DENTAL SERVICES	114,161.00	114,161.00	34,187.00	148,348.00	drug testing (random, pre-employment, reasonable suspicion, post-accident), psychological assessments, pre-employment physicals (clinic overflow), fitness for duty exams
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	PROFESSIONAL SERVICES	70,525.00	70,525.00	7,745.00	78,270.00	
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COMPUTER CHARGES	700.00	700.00	515.00	1,215.00	Audio/visual equipment maintenance in The Learning Center; Annual support cost for badge software
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	IN-HOUSE TRAINING	44,760.00	44,760.00	41,740.00	86,500.00	Developing new classes; ESP program & alumni group; Excel Alumni group; EXCEL level I (FY 25); EXCEL level II (FY25); EXCEL level III (FY26); Outside consultants for special classes; Supervisory Development Program; Updates to training material
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	REGISTRATION FEES	9,230.00	9,230.00	20,684.00	29,914.00	
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	TRAVEL - TRAINING	6,195.00	6,195.00	13,294.00	19,489.00	
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	ADVERT. & LEGAL NOTICES	19,200.00	19,200.00	(8,200.00)	11,000.00	Online postings with professional organizations for more exposure. Departments have requested that we increase this practice. Also, charged here is mandatory civil service election announcement in MDJ
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	ANNUAL MAINTENANCE & SUPPORT CONTRACT	345,376.00	345,376.00	(41,376.00)	304,000.00	
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	RENTAL-OTHER	620.00	620.00	880.00	1,500.00	Career/Job Fair Registration Fees
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	COMMENDATIONS,AWARDS&FLWR	6,800.00	6,800.00	19,650.00	26,450.00	Framing for certificates; Job Fair/Promo Items; EXCEL & SDP graduation gifts
GENERAL FUND	HUMAN RESOURCES DEPARTMENT	HUMAN RESOURCES DEPARTMENT	MEMBERSHIPS	2,054.00	2,054.00	1,683.00	3,737.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	COPY MACHINE SUPPLIES	3,400.00	3,400.00	(1,900.00)	1,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	GENERAL OFFICE SUPPLIES	3,500.00	3,500.00	(500.00)	3,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	COMPUTER SUPPLIES	1,000.00	1,000.00	(600.00)	400.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	BLDG & STRUCT MATERIALS	1,000.00	1,000.00	(1,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	EDUCATION & TRAINING MATERIALS & SUPPLIES	310.00	310.00	10.00	320.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	FOOD/SERVICE SUPPLIES	1,200.00	1,200.00	800.00	2,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	GAS-DIESEL FUEL	20.00	20.00	(20.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	JANITORIAL SUPPLIES	130.00	130.00	(80.00)	50.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	RADIO, TV, COM EQPT SUP	185.00	185.00	(185.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	RECREATIONAL SUPPLIES	450.00	450.00	(450.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	UNIFORMS & CLOTHING	100.00	100.00	260.00	360.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	ACCOUNTABLE ITEMS	16,500.00	16,500.00	(7,200.00)	9,300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	SOFTWARE-NONCAPITAL	3,500.00	3,500.00	(3,100.00)	400.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	PROFESSIONAL SERVICES	3,500.00	3,500.00	(3,100.00)	400.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	INFORMATION TECHNOLOGY - SUBSCRIPTION SE	350.00	350.00	(350.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	TITLE-TAG-RECORDING-NOTAR	37.00	37.00	(37.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	WIRELESS & PORTABLE TELEPHONE SERVICE	850.00	850.00	(825.00)	25.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	DATA COMMUNICATIONS	135.00	135.00	(135.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	REGISTRATION FEES	1,450.00	1,450.00	5,562.00	7,012.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	TRAVEL - TRAINING	3,700.00	3,700.00	(3,700.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	GENERAL PRINTING CHARGES	2,150.00	2,150.00	(1,700.00)	450.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	BUILDING & GROUNDS-R&M SV	350.00	350.00	(350.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	COMMENDATIONS,AWARDS&FLWR	700.00	700.00	(500.00)	200.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	FREIGHT & SHIPPING	350.00	350.00	275.00	625.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	MEMBERSHIPS	2,665.00	2,665.00	2,755.00	5,420.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ADMIN-PARKS & REC DEPT	SUBSC-DIRECTORIES-PUBLICA	109.00	109.00	(109.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	COPY MACHINE SUPPLIES	30.00	30.00	(30.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	GENERAL OFFICE SUPPLIES	4,500.00	4,500.00	(1,750.00)	2,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	PHOTOGRAPHIC SUPPLIES	100.00	100.00	(100.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	COMPUTER SUPPLIES	1,250.00	1,250.00	(250.00)	1,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	BLDG & STRUCT MATERIALS	400.00	400.00	(320.00)	80.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	DRUGS, MEDICINE & 1ST AID	500.00	500.00	(25.00)	475.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	ELECTRICAL SUPPLIES	1,000.00	1,000.00	2,000.00	3,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	BATTERIES	250.00	250.00	(100.00)	150.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	FOOD/SERVICE SUPPLIES	20,000.00	20,000.00	(18,000.00)	2,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	GAS-DIESEL FUEL	150.00	150.00	(150.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	JANITORIAL SUPPLIES	3,000.00	3,000.00	(3,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	RADIO, TV, COM EQPT SUP	25.00	25.00	725.00	750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	RECREATION PROGRAM EXPENS	62,000.00	62,000.00	63,000.00	125,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	SIGNAGE SUPPLIES-GENERAL & TRAFFIC	703.00	703.00	797.00	1,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	UNIFORMS & CLOTHING	10,060.00	10,060.00	(5,810.00)	4,250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	OTHER SUPPLIES	150.00	150.00	2,850.00	3,000.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	SAFETY SUPPLIES	10.00	10.00	(10.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	ACCOUNTABLE ITEMS	50,459.00	50,459.00	27,737.00	78,196.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	PROFESSIONAL SERVICES	235,000.00	235,000.00	(55,000.00)	180,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	INFORMATION TECHNOLOGY - SUBSCRIPTION SE	14,000.00	14,000.00	(14,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	OTHER FEES	25,961.00	25,961.00	(23,961.00)	2,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	WIRELESS & PORTABLE TELEPHONE SERVICE	2,390.00	2,390.00	(390.00)	2,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	REGISTRATION FEES	475.00	475.00	2,900.00	3,375.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	TRAVEL - TRAINING	600.00	600.00	11,400.00	12,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	GENERAL PRINTING CHARGES	2,400.00	2,400.00	800.00	3,200.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	PARTICIPANT INSURANCE	725.00	725.00	(725.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	RENTAL-EQUIPMENT	2,335.00	2,335.00	(2,335.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	RENTAL-OTHER	1,000.00	1,000.00	(1,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	CREDIT CARD FEES	70,000.00	70,000.00	(40,000.00)	30,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	BANK SERVICE CHARGES	750.00	750.00	(750.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	CONTRIBUTIONS	5,500.00	5,500.00	(5,500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	FREIGHT & SHIPPING	2,000.00	2,000.00	1,500.00	3,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PROGRAMMING DIVISION	MEMBERSHIPS	1,100.00	1,100.00	(1,100.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	GENERAL OFFICE SUPPLIES	1,500.00	1,500.00	750.00	2,250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	COMPUTER SUPPLIES	1,200.00	1,200.00	(900.00)	300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	BLDG & STRUCT MATERIALS	10,000.00	10,000.00	(9,100.00)	900.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	CHEMICALS	70.00	70.00	(70.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	ELECTRICAL SUPPLIES	4,000.00	4,000.00	3,500.00	7,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	BATTERIES	1,500.00	1,500.00	(800.00)	700.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	FOOD/SERVICE SUPPLIES	15,000.00	15,000.00	(9,000.00)	6,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	FUELS & GASES	100.00	100.00	(100.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	JANITORIAL SUPPLIES	500.00	500.00	1,000.00	1,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	LANDSCAPING SUPPLIES	1,500.00	1,500.00	(1,465.00)	35.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	LINENS, DRAPES, & BEDDING	140.00	140.00	1,060.00	1,200.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	MACH & EQPT SUPPLIES	2,000.00	2,000.00	(1,750.00)	250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	PLUMBING SUPPLIES	500.00	500.00	(460.00)	40.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	RADIO, TV, COM EQPT SUP	500.00	500.00	(490.00)	10.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	RECREATION PROGRAM EXPENS	2,000.00	2,000.00	73,000.00	75,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	RECREATIONAL SUPPLIES	60,000.00	60,000.00	(12,500.00)	47,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	SIGNAGE SUPPLIES-GENERAL & TRAFFIC	1,000.00	1,000.00	500.00	1,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	UNIFORMS & CLOTHING	1,500.00	1,500.00	(1,500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	OTHER SUPPLIES	8,000.00	8,000.00	5,400.00	13,400.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	SAFETY SUPPLIES	400.00	400.00	(250.00)	150.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	KITCHEN & COOKWARE ITEMS	100.00	100.00	200.00	300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	SMALL TOOLS, HARDWARE & TOOL BOXES	3,000.00	3,000.00	(2,500.00)	500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	ACCOUNTABLE ITEMS	18,172.00	18,172.00	8,783.00	26,955.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	SOFTWARE-NONCAPITAL	2,300.00	2,300.00	2,700.00	5,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	PROFESSIONAL SERVICES	367,516.00	367,516.00	(2,516.00)	365,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	INSTALLATION, RELOCATION OR REMOVAL SERV	1,000.00	1,000.00	3,000.00	4,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	12,000.00	12,000.00	(12,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	OTHER FEES	500.00	500.00	1,500.00	2,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	WIRELESS & PORTABLE TELEPHONE SERVICE	730.00	730.00	120.00	850.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	DATA COMMUNICATIONS	1,300.00	1,300.00	450.00	1,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	REGISTRATION FEES	65.00	65.00	(65.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	ADVERT. & LEGAL NOTICES	3,000.00	3,000.00	(3,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	GENERAL PRINTING CHARGES	10,000.00	10,000.00	(5,000.00)	5,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	BUILDING & GROUNDS-R&M SV	11,376.00	11,376.00	(11,376.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	OTHER REPAIR&MAINT SERVIC	1,500.00	1,500.00	(1,305.00)	195.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	RENTAL-EQUIPMENT	50,000.00	50,000.00	4,000.00	54,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	RENTAL-REAL ESTATE	6,000.00	6,000.00	(2,700.00)	3,300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	CREDIT CARD FEES	23,000.00	23,000.00	12,000.00	35,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	FREIGHT & SHIPPING	2,500.00	2,500.00	5,500.00	8,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	LAUNDRY&DRY CLEAN SERVICE	470.00	470.00	(395.00)	75.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	MEMBERSHIPS	65.00	65.00	(65.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	ARTS & CULTURAL AFFAIRS	SUBSC-DIRECTORIES-PUBLICA	200.00	200.00	(200.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	GENERAL OFFICE SUPPLIES	-	-	500.00	500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	COMPUTER SUPPLIES	-	-	500.00	500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	DRUGS, MEDICINE & 1ST AID	-	-	100.00	100.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	ELECTRICAL SUPPLIES	-	-	1,000.00	1,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	JANITORIAL SUPPLIES	-	-	500.00	500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	LANDSCAPING SUPPLIES	-	-	100.00	100.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	RECREATION PROGRAM EXPENS	-	-	78,000.00	78,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	RECREATIONAL SUPPLIES	-	-	2,000.00	2,000.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	SIGNAGE SUPPLIES-GENERAL & TRAFFIC	-	-	1,000.00	1,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	OTHER SUPPLIES	-	-	1,600.00	1,600.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	KITCHEN & COOKWARE ITEMS	-	-	100.00	100.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	SMALL TOOLS, HARDWARE & TOOL BOXES	-	-	1,000.00	1,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	ACCOUNTABLE ITEMS	-	-	36,480.00	36,480.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	PROFESSIONAL SERVICES	-	-	39,000.00	39,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	OTHER FEES	-	-	50.00	50.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	REGISTRATION FEES	-	-	3,000.00	3,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	RENTAL-EQUIPMENT	-	-	1,000.00	1,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	SPECIAL EVENTS	FREIGHT & SHIPPING	-	-	500.00	500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	COPY MACHINE SUPPLIES	850.00	850.00	3,000.00	3,850.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	GENERAL OFFICE SUPPLIES	2,000.00	2,000.00	1,500.00	3,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	COMPUTER SUPPLIES	1,500.00	1,500.00	1,500.00	3,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	ANIMAL SUPPLIES	300.00	300.00	1,700.00	2,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	BLDG & STRUCT MATERIALS	145,000.00	145,000.00	(5,000.00)	140,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	CEMENT	400.00	400.00	4,600.00	5,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	CHEMICALS	2,500.00	2,500.00	3,500.00	6,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	EDUCATION & TRAINING MATERIALS & SUPPLIES	220.00	220.00	(220.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	DRUGS, MEDICINE & 1ST AID	1,450.00	1,450.00	(1,450.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	ELECTRICAL SUPPLIES	140,000.00	140,000.00	85,000.00	225,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	BATTERIES	3,000.00	3,000.00	2,000.00	5,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	FOOD/SERVICE SUPPLIES	1,800.00	1,800.00	3,950.00	5,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	FUELS & GASES	16,500.00	16,500.00	(10,250.00)	6,250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	GAS-DIESEL FUEL	184,223.00	184,223.00	5,777.00	190,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	OIL & LUBRICANTS	8,475.00	8,475.00	(3,275.00)	5,200.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	GRAVEL	8,000.00	8,000.00	38,250.00	46,250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	HEATING, VENT, & A/C SUPP	4,200.00	4,200.00	(2,700.00)	1,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	JANITORIAL SUPPLIES	95,000.00	95,000.00	105,000.00	200,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	LANDSCAPING SUPPLIES	175,000.00	175,000.00	75,000.00	250,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	LINENS, DRAPES, & BEDDING	300.00	300.00	(300.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	MACH & EQPT SUPPLIES	130,000.00	130,000.00	3,000.00	133,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	MOTOR VEHICLE PARTS	5,000.00	5,000.00	2,000.00	7,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	PIPE	4,000.00	4,000.00	14,000.00	18,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	PLUMBING SUPPLIES	15,000.00	15,000.00	49,000.00	64,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	RADIO, TV, COM EQPT SUP	1,000.00	1,000.00	5,500.00	6,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	RECREATION PROGRAM EXPENS	105,000.00	105,000.00	(9,000.00)	96,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	RECREATIONAL SUPPLIES	25,000.00	25,000.00	78,000.00	103,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	SAND & FILL DIRT	100,000.00	100,000.00	(35,000.00)	65,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	TIRES & TUBES	6,000.00	6,000.00	3,500.00	9,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	SIGNAGE SUPPLIES-GENERAL & TRAFFIC	10,000.00	10,000.00	7,000.00	17,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	UNIFORMS & CLOTHING	10,000.00	10,000.00	(3,400.00)	6,600.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	PAVEMENT MARKING MATERIALS	5,000.00	5,000.00	(5,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	OTHER SUPPLIES	1,900.00	1,900.00	44,100.00	46,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	SAFETY SUPPLIES	20,000.00	20,000.00	18,500.00	38,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	SMALL TOOLS, HARDWARE & TOOL BOXES	20,000.00	20,000.00	(13,200.00)	6,800.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	ACCOUNTABLE ITEMS	289,895.00	289,895.00	(262,200.00)	27,695.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	SOFTWARE-NONCAPITAL	1,000.00	1,000.00	200.00	1,200.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	ARCHITECT SERVICES	12,000.00	12,000.00	(12,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	CONSULTANT SERVICES	4,000.00	4,000.00	(4,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	PROFESSIONAL SERVICES	50,000.00	50,000.00	12,490.00	62,490.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	INSTALLATION, RELOCATION OR REMOVAL SERV	4,500.00	4,500.00	102,500.00	107,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	INFORMATION TECHNOLOGY - SUBSCRIPTION SE	8,000.00	8,000.00	(8,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	OTHER FEES	6,000.00	6,000.00	17,250.00	23,250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	WIRELESS & PORTABLE TELEPHONE SERVICE	1,000.00	1,000.00	36,500.00	37,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	DATA COMMUNICATIONS	7,900.00	7,900.00	12,850.00	20,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	IN-HOUSE TRAINING	2,000.00	2,000.00	(2,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	REGISTRATION FEES	3,000.00	3,000.00	1,200.00	4,200.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	TRAVEL - TRAINING	9,500.00	9,500.00	(6,500.00)	3,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	ADVERT. & LEGAL NOTICES	100.00	100.00	(100.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	GENERAL PRINTING CHARGES	1,000.00	1,000.00	1,000.00	2,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	STREET LIGHTS-ELECTRICITY	1,073.00	1,073.00	127.00	1,200.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	ELECTRICITY-PUBLIC UTILITY	2,306,190.00	2,306,190.00	(56,190.00)	2,250,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	GAS-PUBLIC UTILITY	244,400.00	244,400.00	10,600.00	255,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	WATER & SEWER-PUBLIC UTILITY	455,000.00	455,000.00	(335,000.00)	120,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	SANITATION-PUBLIC UTILITY	145,000.00	145,000.00	(90,000.00)	55,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	ANNUAL MAINTENANCE & SUPPORT CONTRACT	615,000.00	615,000.00	44,300.00	659,300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	BUILDING & GROUNDS-R&M SV	1,150,000.00	1,150,000.00	50,000.00	1,200,000.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	DRAINAGE-CONTRACT-R&M SER	7,650.00	7,650.00	(7,650.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	EQUIP OUTSIDE R&M	25,000.00	25,000.00	(10,750.00)	14,250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	PAINT & BODY REPAIR	5,000.00	5,000.00	(5,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	RADIO-TV-COMM EQPT R&M SV	150.00	150.00	(150.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	OTHER REPAIR&MAINT SERVIC	3,000.00	3,000.00	15,000.00	18,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	RENTAL-EQUIPMENT	4,000.00	4,000.00	19,000.00	23,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	RENTAL-OTHER	13,000.00	13,000.00	23,000.00	36,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	CREDIT CARD FEES	5,000.00	5,000.00	10,000.00	15,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	BANK SERVICE CHARGES	250.00	250.00	(250.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	FREIGHT & SHIPPING	45,000.00	45,000.00	(1,500.00)	43,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	JANITORIAL SERVICES	500.00	500.00	18,500.00	19,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	LAUNDRY&DRY CLEAN SERVICE	17,500.00	17,500.00	(4,500.00)	13,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	MEMBERSHIPS	2,000.00	2,000.00	(2,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	SUBSC-DIRECTORIES-PUBLICA	500.00	500.00	(500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	PARKS DIVISION	OTHER MIS EXPENSES	20.00	20.00	980.00	1,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	COPY MACHINE SUPPLIES	50.00	50.00	(50.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	GENERAL OFFICE SUPPLIES	1,800.00	1,800.00	(200.00)	1,600.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	COMPUTER SUPPLIES	1,600.00	1,600.00	(1,440.00)	160.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	BLDG & STRUCT MATERIALS	6,338.00	6,338.00	(6,253.00)	85.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	CHEMICALS	65,000.00	65,000.00	17,000.00	82,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	DRUGS, MEDICINE & 1ST AID	1,000.00	1,000.00	(750.00)	250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	ELECTRICAL SUPPLIES	2,000.00	2,000.00	500.00	2,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	BATTERIES	500.00	500.00	(430.00)	70.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	JANITORIAL SUPPLIES	1,400.00	1,400.00	100.00	1,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	MACH & EQPT SUPPLIES	6,700.00	6,700.00	(5,950.00)	750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	PLUMBING SUPPLIES	3,000.00	3,000.00	(2,625.00)	375.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	RECREATION PROGRAM EXPENS	1,500.00	1,500.00	3,500.00	5,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	RECREATIONAL SUPPLIES	7,500.00	7,500.00	30,500.00	38,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	SAND & FILL DIRT	2,000.00	2,000.00	(2,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	SIGNAGE SUPPLIES-GENERAL & TRAFFIC	1,000.00	1,000.00	(1,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	UNIFORMS & CLOTHING	1,600.00	1,600.00	3,400.00	5,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	SAFETY SUPPLIES	2,500.00	2,500.00	500.00	3,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	SMALL TOOLS, HARDWARE & TOOL BOXES	500.00	500.00	(250.00)	250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	ACCOUNTABLE ITEMS	5,500.00	5,500.00	4,000.00	9,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	SOFTWARE-NONCAPITAL	1,000.00	1,000.00	(200.00)	800.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	PROFESSIONAL SERVICES	75,000.00	75,000.00	5,000.00	80,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	INSTALLATION, RELOCATION OR REMOVAL SERV	2,000.00	2,000.00	2,750.00	4,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	INFORMATION TECHNOLOGY - SUBSCRIPTION SE	24,372.00	24,372.00	(24,372.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	OTHER FEES	115.00	115.00	2,635.00	2,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	REGISTRATION FEES	2,200.00	2,200.00	(1,400.00)	800.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	TRAVEL - TRAINING	375.00	375.00	1,925.00	2,300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	GENERAL PRINTING CHARGES	1,200.00	1,200.00	(400.00)	800.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	ANNUAL MAINTENANCE & SUPPORT CONTRACT	2,500.00	2,500.00	(2,500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	BUILDING & GROUNDS-R&M SV	10,000.00	10,000.00	11,000.00	21,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	EQUIP OUTSIDE R&M	1,000.00	1,000.00	3,500.00	4,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	RENTAL-EQUIPMENT	3,100.00	3,100.00	(350.00)	2,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	CREDIT CARD FEES	40,000.00	40,000.00	1,000.00	41,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	BANK SERVICE CHARGES	1,500.00	1,500.00	(1,500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	FREIGHT & SHIPPING	2,750.00	2,750.00	3,750.00	6,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	AQUATICS/GYMNASTICS ADMIN	MEMBERSHIPS	130.00	130.00	(130.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	COPY MACHINE SUPPLIES	20.00	20.00	130.00	150.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	GENERAL OFFICE SUPPLIES	1,350.00	1,350.00	(350.00)	1,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	COMPUTER SUPPLIES	1,500.00	1,500.00	300.00	1,800.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	BLDG & STRUCT MATERIALS	500.00	500.00	(500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	CONCESSION PURCH RESALE	725.00	725.00	(725.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	DRUGS, MEDICINE & 1ST AID	100.00	100.00	50.00	150.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	ELECTRICAL SUPPLIES	50.00	50.00	25.00	75.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	BATTERIES	50.00	50.00	(50.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	FOOD/SERVICE SUPPLIES	1,500.00	1,500.00	(1,500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	JANITORIAL SUPPLIES	450.00	450.00	350.00	800.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	RECREATIONAL SUPPLIES	33,378.00	33,378.00	(8,878.00)	24,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	SIGNAGE SUPPLIES-GENERAL & TRAFFIC	1,300.00	1,300.00	(1,300.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	UNIFORMS & CLOTHING	500.00	500.00	(500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	ACCOUNTABLE ITEMS	31,900.00	31,900.00	(2,375.00)	29,525.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	PROFESSIONAL SERVICES	15,000.00	15,000.00	21,600.00	36,600.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	11,452.00	11,452.00	(11,452.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	OTHER FEES	5,000.00	5,000.00	(1,500.00)	3,500.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	REGISTRATION FEES	475.00	475.00	(475.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	GENERAL PRINTING CHARGES	700.00	700.00	(420.00)	280.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	ANNUAL MAINTENANCE & SUPPORT CONTRACT	780.00	780.00	(780.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	BUILDING & GROUNDS-R&M SV	750.00	750.00	(750.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	EQUIP OUTSIDE R&M	500.00	500.00	(500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	OFFICE MACHINE&FURN R&M	200.00	200.00	(200.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	RENTAL-REAL ESTATE	300.00	300.00	(300.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	CREDIT CARD FEES	10,000.00	10,000.00	8,750.00	18,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	CONTRIBUTIONS	2,000.00	2,000.00	(2,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	FREIGHT & SHIPPING	100.00	100.00	400.00	500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	TENNIS CENTERS	MEMBERSHIPS	564.00	564.00	8.00	572.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	GENERAL OFFICE SUPPLIES	500.00	500.00	2,000.00	2,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	COMPUTER SUPPLIES	200.00	200.00	(150.00)	50.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	BATTERIES	15.00	15.00	285.00	300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	JANITORIAL SUPPLIES	220.00	220.00	(160.00)	60.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	LANDSCAPING SUPPLIES	850.00	850.00	3,450.00	4,300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	RECREATION PROGRAM EXPENS	1,000.00	1,000.00	11,425.00	12,425.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	RECREATIONAL SUPPLIES	7,000.00	7,000.00	(4,200.00)	2,800.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	SIGNAGE SUPPLIES-GENERAL & TRAFFIC	100.00	100.00	65.00	165.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	SAFETY SUPPLIES	375.00	375.00	375.00	750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	SMALL TOOLS, HARDWARE & TOOL BOXES	250.00	250.00	250.00	500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	ACCOUNTABLE ITEMS	1,500.00	1,500.00	(900.00)	600.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	PROFESSIONAL SERVICES	1,000.00	1,000.00	3,200.00	4,200.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	100.00	100.00	(100.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	TELEPHONE-LANDLINE SERVICE	550.00	550.00	(550.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	WIRELESS & PORTABLE TELEPHONE SERVICE	20.00	20.00	430.00	450.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	DATA COMMUNICATIONS	1,500.00	1,500.00	1,500.00	3,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	REGISTRATION FEES	300.00	300.00	3,200.00	3,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	TRAVEL - TRAINING	1,500.00	1,500.00	(1,500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	GENERAL PRINTING CHARGES	100.00	100.00	(100.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	BUILDING & GROUNDS-R&M SV	300.00	300.00	(300.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	CREDIT CARD FEES	475.00	475.00	500.00	975.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	FREIGHT & SHIPPING	165.00	165.00	280.00	445.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	MEMBERSHIPS	285.00	285.00	315.00	600.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	NATURAL RESOURCES MANAGEMENT	SUBSC-DIRECTORIES-PUBLICA	50.00	50.00	(50.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	COPY MACHINE SUPPLIES	60.00	60.00	(40.00)	20.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	GENERAL OFFICE SUPPLIES	500.00	500.00	300.00	800.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	COMPUTER SUPPLIES	250.00	250.00	(185.00)	65.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	BLDG & STRUCT MATERIALS	6,000.00	6,000.00	(5,980.00)	20.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	CONCESSION PURCH RESALE	2,200.00	2,200.00	(2,200.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	DRUGS, MEDICINE & 1ST AID	210.00	210.00	(210.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	ELECTRICAL SUPPLIES	1,864.00	1,864.00	386.00	2,250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	BATTERIES	800.00	800.00	(550.00)	250.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	FOOD/SERVICE SUPPLIES	12,500.00	12,500.00	(12,125.00)	375.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	JANITORIAL SUPPLIES	1,800.00	1,800.00	(1,500.00)	300.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	LANDSCAPING SUPPLIES	25.00	25.00	(25.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	UNIFORMS & CLOTHING	1,750.00	1,750.00	1,250.00	3,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	OTHER SUPPLIES	210.00	210.00	3,490.00	3,700.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	SAFETY SUPPLIES	320.00	320.00	(180.00)	140.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	SMALL TOOLS, HARDWARE & TOOL BOXES	450.00	450.00	(450.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	ACCOUNTABLE ITEMS	-	-	10,000.00	10,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	CONNVENTION CTR STAFF EX	25,000.00	25,000.00	(20,000.00)	5,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	PROFESSIONAL SERVICES	156,000.00	156,000.00	149,000.00	305,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	415.00	415.00	(415.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	OTHER FEES	24,820.00	24,820.00	18,000.00	42,820.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	TELEPHONE-LANDLINE SERVICE	1,500.00	1,500.00	900.00	2,400.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	REGISTRATION FEES	180.00	180.00	1,320.00	1,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	GENERAL PRINTING CHARGES	100.00	100.00	25.00	125.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	GAS-PUBLIC UTILITY	3,000.00	3,000.00	2,000.00	5,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	WATER & SEWER-PUBLIC UTILITY	7,000.00	7,000.00	(1,500.00)	5,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	SANITATION-PUBLIC UTILITY	1,500.00	1,500.00	250.00	1,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	ANNUAL MAINTENANCE & SUPPORT CONTRACT	15,000.00	15,000.00	(15,000.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	BUILDING & GROUNDS-R&M SV	500.00	500.00	(500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	RADIO-TV-COMM EQPT R&M SV	1,500.00	1,500.00	1,000.00	2,500.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	RENTAL-EQUIPMENT	65,000.00	65,000.00	(53,250.00)	11,750.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	RENTAL-OTHER	1,500.00	1,500.00	(1,500.00)	-	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	CREDIT CARD FEES	2,800.00	2,800.00	30,200.00	33,000.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	FREIGHT & SHIPPING	925.00	925.00	1,075.00	2,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	JANITORIAL SERVICES	22,500.00	22,500.00	4,500.00	27,000.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	MEMBERSHIPS	400.00	400.00	2,750.00	3,150.00	
GENERAL FUND	PARKS, REC, & CULTURAL AFFAIRS	MABLE HOUSE BARNES AMPHITHEATRE	SUBSC-DIRECTORIES-PUBLICA	500.00	500.00	(500.00)	-	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	COMPUTER SUPPLIES	300.00	300.00	2,200.00	2,500.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	ELECTRICAL SUPPLIES	60,000.00	60,000.00	30,000.00	90,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	BATTERIES	5,300.00	5,300.00	(1,300.00)	4,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	FUELS & GASES	2,500.00	2,500.00	4,500.00	7,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	GAS-DIESEL FUEL	36,000.00	36,000.00	39,000.00	75,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	JANITORIAL SUPPLIES	160,000.00	160,000.00	15,000.00	175,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	MACH & EQPT SUPPLIES	-	-	5,000.00	5,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	PLUMBING SUPPLIES	20,000.00	20,000.00	2,500.00	22,500.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	UNIFORMS & CLOTHING	11,500.00	11,500.00	28,500.00	40,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	SAFETY SUPPLIES	5,000.00	5,000.00	2,500.00	7,500.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	ACCOUNTABLE ITEMS	45,085.00	45,085.00	4,915.00	50,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	PROFESSIONAL SERVICES	20,000.00	20,000.00	10,000.00	30,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	INSTALLATION, RELOCATION OR REMOVAL SERV	5,000.00	5,000.00	5,000.00	10,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	WIRELESS & PORTABLE TELEPHONE SERVICE	30,000.00	30,000.00	12,000.00	42,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	IN-HOUSE TRAINING	1,500.00	1,500.00	3,500.00	5,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	REGISTRATION FEES	1,250.00	1,250.00	1,750.00	3,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	TRAVEL - TRAINING	2,300.00	2,300.00	6,000.00	8,300.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	GENERAL PRINTING CHARGES	200.00	200.00	1,300.00	1,500.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	ELECTRICITY-PUBLIC UTILITY	2,677,726.00	2,677,726.00	422,274.00	3,100,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	GAS-PUBLIC UTILITY	247,047.00	247,047.00	24,953.00	272,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	SANITATION-PUBLIC UTILITY	50,000.00	50,000.00	30,000.00	80,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	ANNUAL MAINTENANCE & SUPPORT CONTRACT	1,910,612.00	1,910,612.00	306,000.00	2,216,612.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	BUILDING & GROUNDS-R&M SV	532,515.00	532,515.00	52,485.00	585,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	EQUIP OUTSIDE R&M	99,675.00	99,675.00	10,325.00	110,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	RENTAL-EQUIPMENT	1,600.00	1,600.00	28,400.00	30,000.00	
GENERAL FUND	PROPERTY MANAGEMENT DEPARTME	PROPERTY MANAGEMENT ADMIN	JANITORIAL SERVICES	-	-	235,000.00	235,000.00	INCREASED SQUARE FOOTAGE AND SPECIALIZED CLEANING SERVICES (FLOORING/UPHOLSTERY) TO PROVIDE STAFF AND CITIZENS CLEAN AND WELCOMING FACILITIES
GENERAL FUND	PUBLIC SERVICES	GOVERNMENT SERV CTRS	GENERAL OFFICE SUPPLIES	782.00	782.00	75.00	857.00	MOVE FROM 6394
GENERAL FUND	PUBLIC SERVICES	PUBLIC SERVICES ADMINISTRATION	REGISTRATION FEES	1,950.00	1,950.00	300.00	2,250.00	
GENERAL FUND	PUBLIC SERVICES	PUBLIC SERVICES ADMINISTRATION	TRAVEL - TRAINING	4,700.00	4,700.00	3,700.00	8,400.00	
GENERAL FUND	PUBLIC SERVICES	PUBLIC SERVICES ADMINISTRATION	BUILDING & GROUNDS-R&M SV	11,000.00	11,000.00	(11,000.00)	-	See CAPITAL ALLOCATION 05.21.24 sr Flooring and Paint under $10k not capital. Included in $12M capital allocation.
GENERAL FUND	PUBLIC SERVICES	PUBLIC SERVICES ADMINISTRATION	MEMBERSHIPS	-	-	2,450.00	2,450.00	
GENERAL FUND	REAL ESTATE	REAL ESTATE	MONTHLY PARKING DECK FEE	300.00	300.00	300.00	600.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	OTHER SUPPLIES	1,400.00	1,400.00	300.00	1,700.00	Transfer the following funds: $400 from 6168 (Gas-Diesel Fuel)
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	SAFETY SUPPLIES	800.00	800.00	19,100.00	19,900.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	ACCOUNTABLE ITEMS	1,300.00	1,300.00	4,900.00	6,200.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	-	-	71.00	71.00	Requested funding to cover an annual subscription fee for CANVA. This platform is utilized for Volunteer Team Outreach and Marketing. It is also used to support public information through social media.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	WIRELESS & PORTABLE TELEPHONE SERVICE	2,150.00	2,150.00	650.00	2,800.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	IN-HOUSE TRAINING	955.00	955.00	845.00	1,800.00	Requested increase to provide two Georgia Emergency Management (GEMA) training classes at the Cobb County Emergency Operations Center, per year.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	REGISTRATION FEES	1,140.00	1,140.00	4,289.00	5,429.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	TRAVEL - TRAINING	3,100.00	3,100.00	250.00	3,350.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	GENERAL PRINTING CHARGES	150.00	150.00	400.00	550.00	Requested increase to cover printing services for Public Outreach flyers and brochures.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	ANNUAL MAINTENANCE & SUPPORT CONTRACT	35,028.00	35,028.00	41,593.00	76,621.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	EQUIP OUTSIDE R&M	16,500.00	16,500.00	13,584.00	30,084.00	Requested increase to stock siren spare parts for repairs for annual preventative maintenance
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	EMERGENCY MANAGEMENT AGENCY	MEMBERSHIPS	245.00	245.00	665.00	910.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	GENERAL OFFICE SUPPLIES	850.00	850.00	50.00	900.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	COMPUTER SUPPLIES	250.00	250.00	250.00	500.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	BLDG & STRUCT MATERIALS	-	-	500.00	500.00	Adjustment due to increase in cost for computer supplies/wear and tear on current equipment
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	BRIDGE CONST-MATERIALS	-	-	15,000.00	15,000.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	GAS-DIESEL FUEL	1,800.00	1,800.00	700.00	2,500.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	OIL & LUBRICANTS	50.00	50.00	(50.00)	-	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	UNIFORMS & CLOTHING	1,175.00	1,175.00	1,325.00	2,500.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	ACCOUNTABLE ITEMS	4,925.00	4,925.00	(2,425.00)	2,500.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	SOFTWARE-NONCAPITAL	-	-	2,375.00	2,375.00	FY25 Adobe purchase for 5 employees for a total of $2375
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	TELEPHONE-LANDLINE SERVICE	1,200.00	1,200.00	1,300.00	2,500.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	WIRELESS & PORTABLE TELEPHONE SERVICE	660.00	660.00	3,180.00	3,840.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	REGISTRATION FEES	4,730.00	4,730.00	1,860.00	6,590.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	TRAVEL - TRAINING	3,400.00	3,400.00	10,600.00	14,000.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	GAS-PUBLIC UTILITY	-	-	3,300.00	3,300.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	ANNUAL MAINTENANCE & SUPPORT CONTRACT	1,705,579.00	1,705,579.00	277,235.00	1,982,814.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	BUILDING & GROUNDS-R&M SV	-	-	3,450.00	3,450.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	RADIO-TV-COMM EQPT R&M SV	30,000.00	30,000.00	17,000.00	47,000.00	Misc. service to keep up with landscaping at tower sites - previously handled by Fire/PM but no longer provided to cut trees down/keep sites clear of debris. Estimated cost based on discussions with 800MHz
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	RENTAL-EQUIPMENT	1,500.00	1,500.00	(1,000.00)	500.00	Misc. necessary repairs with Motorola Solutions, Blackmon Site Services, and Prosys Information Systems, based on review from FY23 expenses
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	RENTAL-REAL ESTATE	68,483.00	68,483.00	20,205.00	88,688.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	FREIGHT & SHIPPING	-	-	1,000.00	1,000.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	MEMBERSHIPS	390.00	390.00	110.00	500.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	COUNTY-WIDE 800MHZ	SUBSC-DIRECTORIES-PUBLICA	650.00	650.00	1,950.00	2,600.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	AMMUNITION & EXPLOSIVES	93,500.00	93,500.00	67,500.00	161,000.00	Expended $141,316 in FY23. Ammunition expenses have risen substantially in the last five years. By FY26, Precinct 6 will be fully operational, as well as other positions added.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	ANIMAL SUPPLIES	4,235.00	4,235.00	26,000.00	30,235.00	K9 Unit has expanded to 11 team members. Food, leashes, tug toys, etc. Amount requested by K9 Unit.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	DECALS	12,000.00	12,000.00	12,000.00	24,000.00	Decaling for cars in FY23 totaled $30,933. Higher expense than normal but an increase needed for FY25.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	DRUGS, MEDICINE & 1ST AID	6,050.00	6,050.00	9,000.00	15,050.00	Chest seals, tourniquets, bio hazard bags, narcan for overdoses, etc.. FY23 final expense was $14,139. By FY26, Precinct 6 will be fully operational, as well as other positions added.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	FOOD/SERVICE SUPPLIES	2,250.00	2,250.00	7,750.00	10,000.00	Food for community engagement, needed for lengthy call outs such as a prolonged SWAT call, when officers cannot leave posts due to situation. Food purchased and brought to location as needed. FY23 $9,272 expended. Amount requested per Chief VanHoozer.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	GAS-DIESEL FUEL	2,278,673.00	2,278,673.00	21,327.00	2,300,000.00	Slight increase more vehicles and positions in FY25/FY26. By FY26, Precinct 6 will be fully operational, as well as other positions added.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	LABORATORY & SCI SUPPLIES	10,000.00	10,000.00	12,204.00	22,204.00	Forensic evidence collection continues to gain importance in the investigation of crimes, both for arrests and clearing the innocent. Expended $19,070 in FY23. CSU $13,034, Prec 1 $200, Prec 2 $3,360, Prec 3 $1,275, Prec 4 $1,275, Prec 5 $3,660.. By FY26, Precinct 6 will be fully operational,. That precinct will need to be equipped with basic crime scene supplies initially.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	RADIO, TV, COM EQPT SUP	9,000.00	9,000.00	62,000.00	71,000.00	$71K spent in FY23. Major portion is work on vehicles such as Diversified. By FY26, Precinct 6 will be fully operational, as well as other positions added. New positions will require vehicles and repairs.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	RECREATIONAL SUPPLIES	-	-	8,000.00	8,000.00	$7,561 expended FY23. Each precinct and HQ have a workout/fitness center. Equipment needs replaced and new exercise equipment purchased, periodically.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	UNIFORMS & CLOTHING	680,350.00	680,350.00	319,084.00	999,434.00	Due to inflation, the cost of carriers, an upcoming new uniform contract which we anticipate higher pricing, the department requests to increase the annual uniform, leather gear, equipment allocation by $200 for each officer. With an approximate 650 current officers, the total increase is $130,000. (650X650). By FY26, Precinct 6 will be fully operational, as well as other positions added. an additional $189,084 for uniform expenses for the positions listed in position tab for a total increase of $319,084.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	PERSONAL PROTECTIVE EQUIPMENT	332,620.00	332,620.00	553,367.00	885,987.00	Police Personal Protective Equipment spreadsheet attached. Ballistic material and other personal protection devices often have a five year warranty. A large amount of SWAT heavy armor and ballistic helmets expire, along with need to purchase a large number of ballistic helmets, gas masks, and regular body armor. Actual numbers on spreadsheet.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	ACCOUNTABLE ITEMS	514,973.00	514,973.00	231,941.00	746,914.00	Police Accountable Equipment spreadsheet attached
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	SOFTWARE-NONCAPITAL	-	-	61,956.00	61,956.00	Expended $32,437 in FY23, slight increase for FY25 and FY26.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	VETERINARY SERVICES	2,000.00	2,000.00	18,000.00	20,000.00	There were extensive K9 medical expenses in FY23 to the amount of $16,319. the K9 Unit requested $20K for FY25 for the 11 k9s. By FY26, Precinct 6 will be fully operational, as well as related increased K9 unit needs.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	PROFESSIONAL SERVICES	406,125.00	406,125.00	(171,994.00)	234,131.00	See attached spreadsheet

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	INSTALLATION, RELOCATION OR REMOVAL SERV	-	-	14,000.00	14,000.00	in FY23 $11,899 expended. By FY26, Precinct 6 will be fully operational, as well as other positions added.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	COMPUTER CHARGES	4,000.00	4,000.00	26,000.00	30,000.00	Clear, Transunion, VPNs $30,050 in FY23 expended.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	TITLE-TAG-RECORDING-NOTAR	2,327.00	2,327.00	2,500.00	4,827.00	New car tag needs. FY23 $4,779.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	TELEPHONE-LANDLINE SERVICE	116,306.00	116,306.00	30,000.00	146,306.00	FY23 actual cost is $143,320. By FY26, Precinct 6 will be fully operational, as well as other positions added.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	REGISTRATION FEES	64,980.00	64,980.00	185,020.00	250,000.00	See attached Police Registration spreadsheet
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	TRAVEL - TRAINING	67,300.00	67,300.00	182,700.00	250,000.00	See attached Police Registration and Travel spreadsheet
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	ANNUAL MAINTENANCE & SUPPORT CONTRACT	2,460,419.00	2,460,419.00	1,232,529.00	3,692,948.00	See attached contract spreadsheet
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	OTHER REPAIR&MAINT SERVIC	19,000.00	19,000.00	60,000.00	79,000.00	Diversified and similar vendor vehicle and equipment repair hit this object. FY23 expense of $78,151.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	RENTAL-EQUIPMENT	18,000.00	18,000.00	16,000.00	34,000.00	Copiers, Camera leases. FY23 expense of $32,535
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	COMMENDATIONS,AWARDS&FLWR	3,000.00	3,000.00	5,000.00	8,000.00	To properly recognize outstanding achievement of more than 800 employees, additional funds are needed
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	FREIGHT & SHIPPING	8,000.00	8,000.00	5,000.00	13,000.00	Actual FY23 was $12,561. By FY26, Precinct 6 will be fully operational, as well as other positions added.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	LAUNDRY&DRY CLEAN SERVICE	2,000.00	2,000.00	10,000.00	12,000.00	Dry cleaning of uniforms to use rather than throw out. Cost in FY 23 was $11,630.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ADMIN-POLICE DEPARTMENT	MEMBERSHIPS	5,435.00	5,435.00	8,976.00	14,411.00	Spreadsheet attached
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	GENERAL OFFICE SUPPLIES	4,500.00	4,500.00	1,500.00	6,000.00	Increases in staff as well as the cost of supplies.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	ANIMAL SUPPLIES	153,022.00	153,022.00	15,302.00	168,324.00	Increases in feed and supply costs as well as increased animal intakes.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	VETERINARY SUPPLIES	146,978.00	146,978.00	88,783.00	235,761.00	Increases in medication and surgery supply costs as well as increased animal intakes.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	BLDG & STRUCT MATERIALS	1,000.00	1,000.00	4,000.00	5,000.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	DRUGS, MEDICINE & 1ST AID	-	-	500.00	500.00	First Aid supplies for staff.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	BATTERIES	-	-	500.00	500.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	JANITORIAL SUPPLIES	35,000.00	35,000.00	10,000.00	45,000.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	UNIFORMS & CLOTHING	22,000.00	22,000.00	33,000.00	55,000.00	To support increased staff requested.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	VETERINARY SERVICES	20,000.00	20,000.00	36,200.00	56,200.00	Relief veterinarians and increased necropsies and laboratory needs.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	TITLE-TAG-RECORDING-NOTAR	-	-	75.00	75.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	WIRELESS & PORTABLE TELEPHONE SERVICE	1,440.00	1,440.00	1,110.00	2,550.00	Cellular devices to support additional staff.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	REGISTRATION FEES	3,320.00	3,320.00	7,230.00	10,550.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	TRAVEL - TRAINING	4,000.00	4,000.00	14,000.00	18,000.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	GENERAL PRINTING CHARGES	500.00	500.00	150.00	650.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	ANNUAL MAINTENANCE & SUPPORT CONTRACT	14,145.00	14,145.00	15,855.00	30,000.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	BUILDING & GROUNDS-R&M SV	500.00	500.00	9,500.00	10,000.00	Increased need for building maintenance and repair of aging facility.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	RADIO-TV-COMM EQPT R&M SV	-	-	8,000.00	8,000.00	Vehicle radio repairs and maintenance.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	RENTAL-EQUIPMENT	1,000.00	1,000.00	3,800.00	4,800.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	FREIGHT & SHIPPING	2,200.00	2,200.00	1,800.00	4,000.00	Increases in supplies needed and requires increased shipping costs.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	ANIMAL SERVICES	MEMBERSHIPS	1,425.00	1,425.00	975.00	2,400.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	COMPUTER SUPPLIES	3,000.00	3,000.00	600.00	3,600.00	$638 expended FY23. Continual increase in # of classes and employees assigned to Training Center.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	AMMUNITION & EXPLOSIVES	360,628.00	360,628.00	15,000.00	375,628.00	Inflationary cost of ammunition. Weapon transition will require additional range time.By FY26, Precinct 6 will be fully operational, as well as other positions added.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	BLDG & STRUCT MATERIALS	700.00	700.00	500.00	1,200.00	115,000 square foot facility.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	LIBRARY MATERIALS	1,000.00	1,000.00	(200.00)	800.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	BATTERIES	600.00	600.00	750.00	1,350.00	$1,279 expended FY23.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	FOOD/SERVICE SUPPLIES	1,500.00	1,500.00	2,000.00	3,500.00	Food for special classes involving outside agencies, for hosting Citizen Public Safety Academy or hosting similar public events. By FY26, Precinct 6 will be fully operational, as well as other positions added. More classes and events
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	GAS-DIESEL FUEL	5,500.00	5,500.00	(5,500.00)	-	Police budget pays for fuel for all police officers assigned to the Training Center and vehicles.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	JANITORIAL SUPPLIES	3,600.00	3,600.00	5,500.00	9,100.00	Actual expended amount during FY23 was $9,337. 115,000 Square Foot facility requires extensive cleaning for employees, law enforcement and government partners who visit.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	MACH & EQPT SUPPLIES	900.00	900.00	(500.00)	400.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	RECREATIONAL SUPPLIES	500.00	500.00	15,000.00	15,500.00	Expended $5,627 in FY23. Fitness/Weight room requires replacement and upgrades for health purposes. Requested FY25 items include: stretching equipment, tricep ropes, fitness equipment attachments, replacement parts for machines, gym mirrors, Reebok step, bar bell holders, floor mat, stretching machine, rubber flooring, sit up bar, fitness testing measures.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	TRAFFIC CONTROL SUPPLIES	1,000.00	1,000.00	2,000.00	3,000.00	Main expense is $2,600 in traffic cones to replace worn ones at EVOC track.

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	SAFETY SUPPLIES	4,000.00	4,000.00	23,000.00	27,000.00	Eye protection, head protection, ear protection, peltor hearing protection, Safety head gear, rifle plates, gun magazines, gauges, pit bumper training, skid car parts
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	PERSONAL PROTECTIVE EQUIPMENT	-	-	2,580.00	2,580.00	By FY26, Precinct 6 will be fully operational, as well as other positions added.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	ACCOUNTABLE ITEMS	37,400.00	37,400.00	136,755.00	174,155.00	See attached spreadsheet.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	PROFESSIONAL SERVICES	-	-	13,713.00	13,713.00	See attached spreadsheet
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	TELEPHONE-LANDLINE SERVICE	7,500.00	7,500.00	(5,500.00)	2,000.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	WIRELESS & PORTABLE TELEPHONE SERVICE	480.00	480.00	(480.00)	-	Those with cellular phones are police officers and the charge hits the PD 2100 budget.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	REGISTRATION FEES	3,240.00	3,240.00	10,000.00	13,240.00	See attached spreadsheet Registration and Travel
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	TRAVEL - TRAINING	14,200.00	14,200.00	10,800.00	25,000.00	See attached spreadsheet Registration and Travel
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	GENERAL PRINTING CHARGES	1,500.00	1,500.00	8,200.00	9,700.00	Driving instructor manuals, FTO manual, firearm sheets, student manuals, Interview/Interrogation manuals, ITC Books, Advanced Training manuals, Health and wellness manuals, Management 1-3 manuals, Supervision 1-3 manuals, and motivation and inspiration signage for facility. The signage to include CCPD patches on the walls are approximately $8,000.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	ANNUAL MAINTENANCE & SUPPORT CONTRACT	12,480.00	12,480.00	208,545.00	221,025.00	See attached spreadsheet. Increase includes ICS Cleaning Services charged to the Training Center rather than the PD Budget. Also includes Target System maintenance and Range annual lead cleaning
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	COMMENDATIONS,AWARDS&FLWR	3,500.00	3,500.00	1,700.00	5,200.00	Actual FY23 $5,275
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	FREIGHT & SHIPPING	800.00	800.00	2,800.00	3,600.00	$3,500 shipping expenses FY23.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	PUBLIC SAFETY TRAINING CENTER	MEMBERSHIPS	695.00	695.00	3,685.00	4,380.00	See attached spreadsheet
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	FOOD/SERVICE SUPPLIES	150.00	150.00	6,850.00	7,000.00	For SCLC, NAACP and other Chamber related events or galas, some at $1,500 per table
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	GAS-DIESEL FUEL	5,000.00	5,000.00	15,000.00	20,000.00	This has been underbudgeted for several years at $5,000, FY25-26 budget request aligns with historical spending.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	UNIFORMS & CLOTHING	1,750.00	1,750.00	1,250.00	3,000.00	Historically overspent, will equip DPS Supply staff as well as Admin uniforms for attending official events.
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	ACCOUNTABLE ITEMS	28,770.00	28,770.00	(28,770.00)	-	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	SOFTWARE-NONCAPITAL	-	-	4,257.00	4,257.00	Graphic Design - $140; Create Studio - $197, Hootsuite $3,000; Adobe $920, Anytime Organizer $40.00
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	PROFESSIONAL SERVICES	30,000.00	30,000.00	77,808.00	107,808.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	REGISTRATION FEES	7,325.00	7,325.00	(7,325.00)	-	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	TRAVEL - TRAINING	12,940.00	12,940.00	10,267.00	23,207.00	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	ANNUAL MAINTENANCE & SUPPORT CONTRACT	2,225.00	2,225.00	(2,225.00)	-	
GENERAL FUND	DEPARTMENT OF PUBLIC SAFETY	DEPT OF PUBLIC SAFETY	MEMBERSHIPS	850.00	850.00	5,684.00	6,534.00	
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	COPY MACHINE SUPPLIES	1,750.00	1,750.00	250.00	2,000.00	Overall increase in price of items
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	GENERAL OFFICE SUPPLIES	3,500.00	3,500.00	500.00	4,000.00	Overall increase in price of items
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	COMPUTER SUPPLIES	450.00	450.00	200.00	650.00	Overall increase in price of items
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	BATTERIES	50.00	50.00	50.00	100.00	Overall increase in price of items
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	GAS-DIESEL FUEL	8,250.00	8,250.00	1,500.00	9,750.00	Additional vehicle added with ARPA funding
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	JANITORIAL SUPPLIES	760.00	760.00	2,000.00	2,760.00	Overall increase in price of items. These items are necessary to keep the morgue area sanitized
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	LABORATORY & SCI SUPPLIES	30,500.00	30,500.00	5,000.00	35,500.00	Increased cost of all medical supplies
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	UNIFORMS & CLOTHING	4,700.00	4,700.00	300.00	5,000.00	The office has reached full staff, which requires more uniforms and replacement of uniform cost has risen
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	ACCOUNTABLE ITEMS	7,106.00	7,106.00	3,094.00	10,200.00	
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	PROFESSIONAL SERVICES	64,163.00	64,163.00	166,212.00	230,375.00	
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	HAZARDOUS WASTE DISPOSAL	3,000.00	3,000.00	2,000.00	5,000.00	
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	WIRELESS & PORTABLE TELEPHONE SERVICE	5,000.00	5,000.00	3,000.00	8,000.00	
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	REGISTRATION FEES	5,000.00	5,000.00	2,000.00	7,000.00	
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	TRAVEL - TRAINING	8,100.00	8,100.00	2,900.00	11,000.00	
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	ANNUAL MAINTENANCE & SUPPORT CONTRACT	215,000.00	215,000.00	19,085.00	234,085.00	
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	FREIGHT & SHIPPING	1,000.00	1,000.00	2,000.00	3,000.00	Increase in shipping cost
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	JANITORIAL SERVICES	1,000.00	1,000.00	13,500.00	14,500.00	The cost paid to the cleaning service
GENERAL FUND	MEDICAL EXAMINER	MEDICAL EXAMINER	LAUNDRY&DRY CLEAN SERVICE	500.00	500.00	1,000.00	1,500.00	Increase in cost of laundry
GENERAL FUND	CLERK OF STATE COURT	CLERK OF STATE COURT	COPY MACHINE SUPPLIES	4,500.00	4,500.00	2,200.00	6,700.00	Increase in required mailed court notices and increased supply cost.
GENERAL FUND	CLERK OF STATE COURT	CLERK OF STATE COURT	GENERAL OFFICE SUPPLIES	11,500.00	11,500.00	14,700.00	26,200.00	Increase in cost of office supplies for service delivery and mandated functions
GENERAL FUND	CLERK OF STATE COURT	CLERK OF STATE COURT	COMPUTER SUPPLIES	5,500.00	5,500.00	9,000.00	14,500.00	Increase in eFiling printing and cost of computer ink supplies
GENERAL FUND	CLERK OF STATE COURT	CLERK OF STATE COURT	RENTAL-EQUIPMENT	2,444.00	2,444.00	4,110.00	6,554.00	*Cost for color copier/printer for eFiling unless funds can be allocated from 8852 Reserve Funds. Cost of copier is $319.53/month and copy cost is $0.04/page. Estimated copies per year is 68,000.

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	COPY MACHINE SUPPLIES	18,000.00	18,000.00	5,000.00	23,000.00	The Clerk's office conducts a significant volume of printing for internal/external customers and print document to be scanned for submission to other court, law enforcement, and federal agencies related to court records, documents, case files, and other pleading filed, and exhibits admitted into evidence. The volume of request for documents is expected to increase FY25 and FY25 due to the volume of cases being filed.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	GENERAL OFFICE SUPPLIES	45,000.00	45,000.00	10,000.00	55,000.00	Since the start of FY24, the General Office Supplies usage has increased 5% within the 1stQ and is expected to increase 15% for FY25 relating to the filing, docketing, recording keeping, copying, binding, indexing, certification, this will include digital, photographic, and electronic which is required under the provision of the law.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	OFFICIAL RECDS, BKS & DOC	22,875.00	22,875.00	10,000.00	32,875.00	The Clerk office has discovered historical records that requires critical restoration, preservation, and protections, it is essential that funding for the unique treatment of these documents is allocated to safeguard these records to provide digital access and retrieval of these historical records to the public and for legal purposes.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	COMPUTER SUPPLIES	22,000.00	22,000.00	5,000.00	27,000.00	The Clerk's office continues to maintain equipment such as scanners, and printers that require cyclical replacement. Computer printer cartridges and other supplies for printed material of court records, documents, case files, and other pleading filed, and exhibits admitted into evidence has increased, therefore it is imperative, funds are allocated to meet all legal requirements for public access to these records and documents required to be submitted to other agencies (DOC, GCIC, etc.)
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	FOOD/SERVICE SUPPLIES	225.00	225.00	500.00	725.00	Requested to increase funds for the cost to purchase food service supplies such as paper plates, plastic utensils, water, beverages and food (Courtside and Real Estate).
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	ACCOUNTABLE ITEMS	11,993.00	11,993.00	13,007.00	25,000.00	The current workstation furniture in the Clerk's Office (Courtside and Real Estate) has reached the end of its lifespan and is worn out. It's showing signs of wear and in the worst cases, it is completely falling apart. Because employees in the Clerk's office are required to sit for a long period of time, it is essential that new chairs and reconfiguration of workstation is completed to help protect them from health issues. This funding request should cover the purchase, delivery and set up costs of 78 workstation chairs $249 each.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	BILLING SERVICES	-	-	3,500.00	3,500.00	Funds allocated to cover department monthly billing services Quench, Comcast, Verizon Wireless, Prime Storage, etc.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	-	-	55,000.00	55,000.00	Funds allocated to the Information Technology Subscription Service- allows the Clerk's office (Courtside and Real Estate) to ensure secure and safe data recovery to our Court Severs for storage drives, software backup, and license agreements, for protection of our technology storage, disaster prevention for faster recovery of information stored in the Court records management systems, identify potential cyber threats and data breaches (annual agreements; CHI International; Jet Brains and Coloblox data Center, Inc, Waitwhile). In FY 2025 the Clerk office will also initiate a redesign of its website with updated content, greater ease of use, and enhanced accessibility.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	WIRELESS & PORTABLE TELEPHONE SERVICE	2,252.00	2,252.00	1,000.00	3,252.00	
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	IN-HOUSE TRAINING	-	-	10,000.00	10,000.00	Requested funds for Professional Services for an independent contractor (individual, entity, or firm) to conduct off-site training to Clerk Office staff. Code 15-6-93 (f) allows the Clerk to close the office up to 8 hours during any six-month period for staff training. The training will coincide with the required judges' mandatory conferences.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	REGISTRATION FEES	3,000.00	3,000.00	2,000.00	5,000.00	Clerks of superior court are mandated (O.C.G.A 15-6-50) to meet educational requirements (recertification training), staff (Real Estate/Evidence) of the Clerk's office will be required to attend training as part of their annual performance (COAG, Superior Court Clerks Association of Ga, National Association of Court Management, Property Records Industry Association, American Institute for Justice Judicial Conference-Evidence, National Center for State Courts).

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	TRAVEL - TRAINING	13,600.00	13,600.00	5,000.00	18,600.00	Clerks of superior court are mandated (O.C.G.A 15-6-50) to meet educational requirements (recertification training), staff (Real Estate/Evidence) of the Clerk's office will be required to attend training as part of their annual performance (COAG, Superior Court Clerks Association of Ga, National Association of Court Management, Property Records Industry Association, American Institute for Justice Judicial Conference-Evidence, National Center for State Courts).
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	GENERAL PRINTING CHARGES	18,000.00	18,000.00	2,000.00	20,000.00	
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	ANNUAL MAINTENANCE & SUPPORT CONTRACT	295,470.00	295,470.00	269,725.00	565,195.00	The Clerk's Office budget request for master software subscription and service agreement (new case management system -CMS360) for electronic filing and case management system with a commercial vendor (Catalis $21,900 monthly). The benefit of this new case management system will allow the clerk's office more operational efficiency with case tracking, improve organization and accessibility, enhance data accuracy, optimize workflow, consolidate case information, deadlines, and client communication, and managing court calendars, mechanism for the Clerk to seal case documents selectively as well as sealing the entire case. The cost of $206,048 for annual maintenance for Landmark and Axia to be included in the Superior Court Clerk budget for technology infrastructure is to be request by IS within the normal biennial budget process.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	FREIGHT & SHIPPING	200.00	200.00	300.00	500.00	Increase funding due to an increase in freight & shipping charges from outside vendors.
GENERAL FUND	CLERK OF SUPERIOR COURT	CLERK OF SUPERIOR COURT	MEMBERSHIPS	3,032.00	3,032.00	1,468.00	4,500.00	remove adj per S.Revill 5/20/24 email
GENERAL FUND	CLERK OF SUPERIOR COURT	BOARDS OF EQUALIZATION - CLERK OF SUPERIOR	COPY MACHINE SUPPLIES	850.00	850.00	1,500.00	2,350.00	The BOE office conducts a significant volume of printing for board hearings. The volume of request for documents is expected to increase FY25 and FY25 due to the increase of property owners appeals of their property values, homestead, and other exemptions.
GENERAL FUND	CLERK OF SUPERIOR COURT	BOARDS OF EQUALIZATION - CLERK OF SUPERIOR	GENERAL OFFICE SUPPLIES	2,500.00	2,500.00	1,500.00	4,000.00	The BOE office conducts a significant large volume of board hearings. The volume of request for documents is expected to increase FY25 and FY25 due to the increase in Appeal Hears with the Tax Assessor's office.
GENERAL FUND	CLERK OF SUPERIOR COURT	BOARDS OF EQUALIZATION - CLERK OF SUPERIOR	BOARDS OF EQUAL. FEES	70,000.00	70,000.00	20,000.00	90,000.00	Appeals Hearings - Board of Equalization members are compensation a rate of $100; Alternative Board members $80; Hearing Officers not less than $100.00 per hour for the first hour and not less than $25.00 per hour for each hour thereafter per diem for time expended in considering property owners appeal of their property values, homestead, and other exemptions. Training - Each member of the county board of equalization who participates in online training provided by the Department of Revenue shall be compensated at the rate of $25.00 per day for each eight hours of completed training. Each hearing is required to have a total of at least three members and one alternative. There is a total of 5-Hearing Boards (20 members).
GENERAL FUND	CLERK OF SUPERIOR COURT	BOARDS OF EQUALIZATION - CLERK OF SUPERIOR	REGISTRATION FEES	1,700.00	1,700.00	1,800.00	3,500.00	
GENERAL FUND	CLERK OF SUPERIOR COURT	BOARDS OF EQUALIZATION - CLERK OF SUPERIOR	TRAVEL - TRAINING	3,500.00	3,500.00	500.00	4,000.00	
GENERAL FUND	CLERK OF SUPERIOR COURT	BOARDS OF EQUALIZATION - CLERK OF SUPERIOR	ADVERT. & LEGAL NOTICES	2,000.00	2,000.00	2,000.00	4,000.00	
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	COPY MACHINE SUPPLIES	7,000.00	7,000.00	13,000.00	20,000.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	GENERAL OFFICE SUPPLIES	30,000.00	30,000.00	15,000.00	45,000.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	COMPUTER SUPPLIES	14,000.00	14,000.00	15,000.00	29,000.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	FOOD/SERVICE SUPPLIES	350.00	350.00	5,000.00	5,350.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	UNIFORMS & CLOTHING	3,500.00	3,500.00	15,000.00	18,500.00	It costs $2200 to outfit a new investigator when they are hired. This cost has historically been absorbed by other operating line items, but can no longer happen. This cost is for a bullet proof vest and uniform.
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	SAFETY SUPPLIES	-	-	1,200.00	1,200.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	ACCOUNTABLE ITEMS	67,250.00	67,250.00	22,040.00	89,290.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	PROFESSIONAL SERVICES	500,000.00	500,000.00	53,600.00	553,600.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	WIRELESS & PORTABLE TELEPHONE SERVICE	19,920.00	19,920.00	5,000.00	24,920.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	REGISTRATION FEES	14,895.00	14,895.00	6,070.00	20,965.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	TRAVEL - TRAINING	20,000.00	20,000.00	20,750.00	40,750.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	GENERAL PRINTING CHARGES	8,000.00	8,000.00	5,000.00	13,000.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	ANNUAL MAINTENANCE & SUPPORT CONTRACT	25,295.00	25,295.00	205.00	25,500.00	FY25 request restored

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	RENTAL-EQUIPMENT	4,400.00	4,400.00	3,000.00	7,400.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	COMMENDATIONS,AWARDS&FLWR	1,500.00	1,500.00	500.00	2,000.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	MEMBERSHIPS	2,620.00	2,620.00	25,480.00	28,100.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	DISTRICT ATTORNEY	SUBSC-DIRECTORIES-PUBLICA	37,541.00	37,541.00	35,000.00	72,541.00	This line item has been underfunded for years where we have had to use other operating funds to cover.
GENERAL FUND	DISTRICT ATTORNEY OFFICE	5% CRIME VICTIM RIGHTS FEE	GENERAL OFFICE SUPPLIES	13,000.00	13,000.00	7,000.00	20,000.00	item increased to adjust for lack of grant funds that historically paid for supplies and CVRW outreach materials; adopted with agenda item Nov 14, 2023
GENERAL FUND	DISTRICT ATTORNEY OFFICE	5% CRIME VICTIM RIGHTS FEE	FOOD/SERVICE SUPPLIES	300.00	300.00	1,700.00	2,000.00	increase due to grant funds no longer available for these expenses for CVRW and other Unit functions
GENERAL FUND	DISTRICT ATTORNEY OFFICE	5% CRIME VICTIM RIGHTS FEE	ACCOUNTABLE ITEMS	42,000.00	42,000.00	9,100.00	51,100.00	grants that would normally cover any computer upgrades have been cut
GENERAL FUND	DISTRICT ATTORNEY OFFICE	5% CRIME VICTIM RIGHTS FEE	SOFTWARE-NONCAPITAL	-	-	1,380.00	1,380.00	based at IS projection of $345 / license replacement costs for licensing x 2 employee turnover and two new employees
GENERAL FUND	DISTRICT ATTORNEY OFFICE	5% CRIME VICTIM RIGHTS FEE	REGISTRATION FEES	2,500.00	2,500.00	3,000.00	5,500.00	registration fees for 30 staff for necessary trainings to keep abreast of current trends and trainings and certifications.
GENERAL FUND	DISTRICT ATTORNEY OFFICE	5% CRIME VICTIM RIGHTS FEE	TRAVEL - TRAINING	15,000.00	15,000.00	10,000.00	25,000.00	
GENERAL FUND	DISTRICT ATTORNEY OFFICE	5% CRIME VICTIM RIGHTS FEE	GENERAL PRINTING CHARGES	700.00	700.00	800.00	1,500.00	increase due to grant funds being cut; printing needed for victim outreach and crime victims rights materials
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	GENERAL OFFICE SUPPLIES	4,130.00	4,130.00	5,870.00	10,000.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	FOOD/SERVICE SUPPLIES	2,400.00	2,400.00	1,600.00	4,000.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	UNIFORMS & CLOTHING	500.00	500.00	1,000.00	1,500.00	FY25 request restored
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	ACCOUNTABLE ITEMS	62,298.00	62,298.00	(16,198.00)	46,100.00	
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	WIRELESS & PORTABLE TELEPHONE SERVICE	3,000.00	3,000.00	600.00	3,600.00	monthly cell phone reimbursement-$30x12 = $360
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	REGISTRATION FEES	4,000.00	4,000.00	13,500.00	17,500.00	
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	TRAVEL - TRAINING	10,000.00	10,000.00	32,000.00	42,000.00	Staff attends 5 national and state conferences each year to remain current on trends and training. Average travel expenses are $1200 per conference x's 7 staff
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	GENERAL PRINTING CHARGES	2,500.00	2,500.00	2,500.00	5,000.00	Increase due historical spending
GENERAL FUND	DISTRICT ATTORNEY OFFICE	Cobb Family Advocacy Center	ANNUAL MAINTENANCE & SUPPORT CONTRACT	30,000.00	30,000.00	3,000.00	33,000.00	FY25 request restored
GENERAL FUND	JUVENILE COURT	JUVENILE COURT	EDUCATION & TRAINING MATERIALS & SUPPLIES	-	-	5,000.00	5,000.00	
GENERAL FUND	JUVENILE COURT	JUVENILE COURT	ACCOUNTABLE ITEMS	8,350.00	8,350.00	4,950.00	13,300.00	
GENERAL FUND	JUVENILE COURT	JUVENILE COURT	PROFESSIONAL SERVICES	64,740.00	64,740.00	7,760.00	72,500.00	
GENERAL FUND	JUVENILE COURT	JUVENILE COURT	WIRELESS & PORTABLE TELEPHONE SERVICE	13,032.00	13,032.00	8,128.00	21,160.00	
GENERAL FUND	JUVENILE COURT	JUVENILE COURT	TRAVEL - TRAINING	7,000.00	7,000.00	1,964.00	8,964.00	
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	GENERAL OFFICE SUPPLIES	11,200.00	11,200.00	21,990.00	33,190.00	Line now includes 6112 and 6122. Cost per employee for all 3 lines is $640 x 45 total employees = 28,800 + 5% increase = FY25 -30,240 + 5% increase = FY 26 31,752 (37 Current employees + 8 new.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	FOOD/SERVICE SUPPLIES	-	-	1,200.00	1,200.00	$600.00 for annual Holiday Party- Judges and Court Administrator historically pay this out of their own pockets, but this needs to become a budgeted cost. $600.00 for food for activities/training for staff development and court-wide staff meetings. Court can only be closed during the lunch hour and is also the only time when all staff can be present at the same time for court-wide staff meetings.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	UNIFORMS & CLOTHING	-	-	2,600.00	2,600.00	$50.00 per employee (37 current + 8new) for required Probate Court embroidered Polo Shirt and/or long- sleeve sweater. $350.00 for biannual judicial robe dry cleaning.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	ACCOUNTABLE ITEMS	51,400.00	51,400.00	42,470.00	93,870.00	
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	SOFTWARE-NONCAPITAL	-	-	2,760.00	2,760.00	Office 365 licenses for 8 new employees in FY 25
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	LEGAL FEES	38,000.00	38,000.00	5,700.00	43,700.00	Fees for court-appointed attorneys and guardian ad litem appointed by the court. This cost is offset by Revenue source 4578. We estimate a 5% increase in caseload each year.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	MEDICAL & DENTAL SERVICES	26,000.00	26,000.00	31,788.00	57,788.00	Fees for court-appointed Evaluators. This cost is offset by Revenue source 4578. GA Probate Judicial Council is actively trying to get this amount raised during the legislative session due to the lack of evaluators willing to work with the courts. Fee is estimated to be raised from 150.00 to 250.00. Increased both FY 25 & FY 26 by 15% to accommodate increase in caseload.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	COMPUTER CHARGES	60.00	60.00	40.00	100.00	FY 25 Cost associated with ordering extra HDMI and other presentation cords for third courtroom. FY 26 cost for any replacement HDMI or presentation cords needed.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	TITLE-TAG-RECORDING-NOTAR	200.00	200.00	100.00	300.00	One notary due to expire on April 28, 2025 and will need to be renewed.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	REGISTRATION FEES	3,470.00	3,470.00	3,755.00	7,225.00	
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	TRAVEL - TRAINING	10,400.00	10,400.00	10,800.00	21,200.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	ADVERT. & LEGAL NOTICES	34,000.00	34,000.00	48,180.00	82,180.00	LEGISLATIVE CHANGE: HB 254 (Effective January 1, 2024) raised legal advertising by 50%. This expense is offset by Revenue source 4564.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	GENERAL PRINTING CHARGES	1,982.00	1,982.00	518.00	2,500.00	$800.00 for 1 page - full-color Resource Page for Estate Filings 2,000 @ .40 cents a page = $800.00. $200.00 Probate Court note correspondence./stationery Judicial/Administration office, $150.00 Business Cards for the new Hearing Officer Position. $1,000.00 for color Probate Informational Brochures. 350.00 Return Address Envelopes.5% increase for FY26 to accommodate for cost and caseload increase.
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	ANNUAL MAINTENANCE & SUPPORT CONTRACT	900.00	900.00	5,675.00	6,575.00	
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	RENTAL-EQUIPMENT	-	-	254.00	254.00	FY25 - 173.88 + 80.00 for additional color copier for judicial/admin suite FY26 - 182.57 + 80.00
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	COMMENDATIONS,AWARDS&FLWR	-	-	1,200.00	1,200.00	FY25-Awards for employee performance. 600.00 for 2yr supply. Flowers for immediate family member life events @ 6 x 100.00 ea. FY 26- flowers only
GENERAL FUND	PROBATE COURT	PROBATE DIVISION	MEMBERSHIPS	2,150.00	2,150.00	2,130.00	4,280.00	
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	AMMUNITION & EXPLOSIVES	150,000.00	150,000.00	250,000.00	400,000.00	Based on Actuals for FY2022 of 303,847 and us being close to fully staffed, our cost will be increased. We do not have the actuals for FY2023.
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	ANIMAL SUPPLIES	2,000.00	2,000.00	10,000.00	12,000.00	Based on Actuals for FY2021 of 26,336 and FY2022 of 3,095 we have 9 K9 units. This request is to ensure each K9 is covered.
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	DRUGS, MEDICINE & 1ST AID	1,000.00	1,000.00	2,500.00	3,500.00	Based on Actuals for FY 2022 of 2,637
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	RADIO, TV, COM EQPT SUP	2,500.00	2,500.00	75,000.00	77,500.00	Based on Actuals for FY2020 of 67,837, FY2021 of 154,929, FY2022 of 503,510.
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	SAFETY SUPPLIES	6,100.00	6,100.00	35,000.00	41,100.00	Based on Actuals for FY2021 of 8,515 and FY2022 of 626,556, the profession alone requires keeping employees healthy and safe.
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	ACCOUNTABLE ITEMS	83,900.00	83,900.00	(83,900.00)	-	
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	PROFESSIONAL SERVICES	21,000.00	21,000.00	11,500.00	32,500.00	
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	IN-HOUSE TRAINING	3,000.00	3,000.00	100,000.00	103,000.00	Based on Actuals for FY2021 of 8,515 and FY2022 of 626,556, the profession alone requires keeping employees healthy and safe.
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	REGISTRATION FEES	11,195.00	11,195.00	113,805.00	125,000.00	
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	TRAVEL - TRAINING	11,750.00	11,750.00	133,250.00	145,000.00	
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	TRAVEL - BUSINESS	6,800.00	6,800.00	88,200.00	95,000.00	
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	ANNUAL MAINTENANCE & SUPPORT CONTRACT	800,000.00	800,000.00	3,053,000.00	3,853,000.00	
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	VEHICLE OUTSIDE R&M	7,000.00	7,000.00	150,000.00	157,000.00	Based on Actuals for FY2022, our fleet has increased.
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	OFFICE MACHINE&FURN R&M	600.00	600.00	300,000.00	300,600.00	Operationally, we have not updated any furniture in the public safety building for employees for years.
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	RENTAL-EQUIPMENT	9,000.00	9,000.00	100,000.00	109,000.00	This is for the leasing cost for all copiers and printers within the Sheriffs, which has not been budgeted previously.
GENERAL FUND	SHERIFF'S OFFICE	GENERAL OPERATIONS DIV	MEMBERSHIPS	50,000.00	50,000.00	6,000.00	56,000.00	
GENERAL FUND	SHERIFF'S OFFICE	DETENTION OPERATIONS	JANITORIAL SUPPLIES	220,000.00	220,000.00	250,000.00	470,000.00	
GENERAL FUND	SHERIFF'S OFFICE	DETENTION OPERATIONS	ACCOUNTABLE ITEMS	157,200.00	157,200.00	(141,200.00)	16,000.00	
GENERAL FUND	SHERIFF'S OFFICE	DETENTION OPERATIONS	TRAVEL - BUSINESS	2,200.00	2,200.00	(2,200.00)	-	remove FY25 of of $2,200
GENERAL FUND	SHERIFF'S OFFICE	DETENTION OPERATIONS	EQUIP OUTSIDE R&M	92,000.00	92,000.00	150,000.00	242,000.00	
GENERAL FUND	SHERIFF'S OFFICE	DETENTION OPERATIONS	MEMBERSHIPS	595.00	595.00	49,405.00	50,000.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	COPY MACHINE SUPPLIES	2,500.00	2,500.00	1,825.00	4,325.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	GENERAL OFFICE SUPPLIES	5,000.00	5,000.00	7,938.00	12,938.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	COMPUTER SUPPLIES	4,000.00	4,000.00	5,221.00	9,221.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	AMMUNITION & EXPLOSIVES	-	-	720.00	720.00	Require range ammunition for practice and qualifying of investigators regarding their firearms training. The total cost is $720 ($360.00 per 1000 rounds times 2) as investigators require 2000 rounds for range practice and qualifying for the year.
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	LIBRARY MATERIALS	25,600.00	25,600.00	28,935.00	54,535.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	UNIFORMS & CLOTHING	-	-	520.00	520.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	SAFETY SUPPLIES	-	-	4,870.00	4,870.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	ACCOUNTABLE ITEMS	44,420.00	44,420.00	51,328.00	95,748.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	SOFTWARE-NONCAPITAL	-	-	5,864.00	5,864.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	PROFESSIONAL SERVICES	-	-	2,644.00	2,644.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	-	-	2,304.00	2,304.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	WIRELESS & PORTABLE TELEPHONE SERVICE	-	-	4,930.00	4,930.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	IN-HOUSE TRAINING	-	-	400.00	400.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	REGISTRATION FEES	1,800.00	1,800.00	13,500.00	15,300.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	TRAVEL - TRAINING	20.00	20.00	59,004.00	59,024.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	GENERAL PRINTING CHARGES	4,500.00	4,500.00	5,660.00	10,160.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	COMMENDATIONS,AWARDS&FLWR	-	-	1,104.00	1,104.00	

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	MEMBERSHIPS	4,000.00	4,000.00	8,970.00	12,970.00	
GENERAL FUND	SOLICITOR OFFICE	SOLICITOR	SUBSC-DIRECTORIES-PUBLICA	-	-	1,618.00	1,618.00	
GENERAL FUND	SOLICITOR OFFICE	5% CRIME VICTIM RIGHTS FEE	INTERPRETER FEES	-	-	1,020.00	1,020.00	
GENERAL FUND	SOLICITOR OFFICE	5% CRIME VICTIM RIGHTS FEE	WIRELESS & PORTABLE TELEPHONE SERVICE	900.00	900.00	4,030.00	4,930.00	
GENERAL FUND	SOLICITOR OFFICE	5% CRIME VICTIM RIGHTS FEE	REGISTRATION FEES	2,700.00	2,700.00	(100.00)	2,600.00	
GENERAL FUND	SOLICITOR OFFICE	5% CRIME VICTIM RIGHTS FEE	TRAVEL - TRAINING	5,350.00	5,350.00	2,978.00	8,328.00	
GENERAL FUND	SOLICITOR OFFICE	5% CRIME VICTIM RIGHTS FEE	MEMBERSHIPS	-	-	640.00	640.00	
GENERAL FUND	STATE COURT	STATE COURT	UNIFORMS & CLOTHING	500.00	500.00	1,500.00	2,000.00	Judicial robe expense for unknown number of incoming Judges and for replacement robes for existing twelve Judges.
GENERAL FUND	STATE COURT	STATE COURT	JUROR-WITNESS-CONSTABLE	539,582.00	539,582.00	10,684.00	550,266.00	
GENERAL FUND	SUPERIOR COURT	SUPERIOR COURT JUDGES	ACCOUNTABLE ITEMS	39,000.00	39,000.00	42,000.00	81,000.00	
GENERAL FUND	SUPERIOR COURT	SUPERIOR COURT JUDGES	SOFTWARE-NONCAPITAL	-	-	21,000.00	21,000.00	
GENERAL FUND	SUPERIOR COURT	SUPERIOR COURT JUDGES	PROFESSIONAL SERVICES	36,240.00	36,240.00	(36,000.00)	240.00	
GENERAL FUND	SUPERIOR COURT	SUPERIOR COURT JUDGES	JUROR-WITNESS-CONSTABLE	638,638.00	638,638.00	29,500.00	668,138.00	
GENERAL FUND	SUPERIOR COURT	SUPERIOR COURT JUDGES	MEAL SERVICES	-	-	38,130.00	38,130.00	
GENERAL FUND	SUPERIOR COURT	SUPERIOR COURT JUDGES	TRAVEL - TRAINING	15,000.00	15,000.00	15,821.00	30,821.00	
GENERAL FUND	SUPERIOR COURT	SUPERIOR COURT JUDGES	MEMBERSHIPS	15,565.00	15,565.00	6,153.00	21,718.00	
GENERAL FUND	SUPERIOR COURT	SUPERIOR COURT - SCREENING LAB	LABORATORY & SCI SUPPLIES	130,070.00	130,070.00	11,763.00	141,833.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	GENERAL OFFICE SUPPLIES	38,261.00	38,261.00	51,739.00	90,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	BLDG & STRUCT MATERIALS	-	-	15,000.00	15,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	LIBRARY MATERIALS	450.00	450.00	50.00	500.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	FOOD/SERVICE SUPPLIES	1,000.00	1,000.00	7,000.00	8,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	GAS-DIESEL FUEL	2,500.00	2,500.00	500.00	3,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	UNIFORMS & CLOTHING	-	-	1,000.00	1,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	ACCOUNTABLE ITEMS	-	-	46,400.00	46,400.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	PROFESSIONAL SERVICES	255,000.00	255,000.00	245,000.00	500,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	INFORMATION TECHNOLOGY - SUBSCRIPTION SI	-	-	20,000.00	20,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	OTHER FEES	-	-	1,000.00	1,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	POSTAGE, COURIER & SPECIAL DELIVERY	100,000.00	100,000.00	85,000.00	185,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	REGISTRATION FEES	7,000.00	7,000.00	3,000.00	10,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	TRAVEL - TRAINING	10,000.00	10,000.00	2,000.00	12,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	TRAVEL - BUSINESS	1,790.00	1,790.00	710.00	2,500.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	ADVERT. & LEGAL NOTICES	30,000.00	30,000.00	6,000.00	36,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	GENERAL PRINTING CHARGES	105,000.00	105,000.00	45,000.00	150,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	RENTAL-OTHER	1,400.00	1,400.00	600.00	2,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	CREDIT CARD FEES	-	-	50,000.00	50,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	BANK SERVICE CHARGES	8,500.00	8,500.00	1,500.00	10,000.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	COMMENDATIONS,AWARDS&FLWR	1,000.00	1,000.00	500.00	1,500.00	
GENERAL FUND	TAX COMMISSIONER OFFICE	TAX COMMISSIONER	FREIGHT & SHIPPING	100.00	100.00	400.00	500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTIONS & REGISTRATION-ADMIN	ACCOUNTABLE ITEMS	4,156.00	4,156.00	17,272.00	21,428.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTIONS & REGISTRATION-ADMIN	PROFESSIONAL SERVICES	15,250.00	15,250.00	(7,013.00)	8,237.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTIONS & REGISTRATION-ADMIN	COMPUTER CHARGES	16,000.00	16,000.00	33,900.00	49,900.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTIONS & REGISTRATION-ADMIN	REGISTRATION FEES	520.00	520.00	1,980.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTIONS & REGISTRATION-ADMIN	TRAVEL - TRAINING	708.00	708.00	1,792.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTION PREPARATION CENTER	GAS-DIESEL FUEL	1,600.00	1,600.00	4,900.00	6,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTION PREPARATION CENTER	ACCOUNTABLE ITEMS	9,177.00	9,177.00	128,692.00	137,869.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTION PREPARATION CENTER	PROFESSIONAL SERVICES	28,866.00	28,866.00	(17,884.00)	10,982.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTION PREPARATION CENTER	REGISTRATION FEES	520.00	520.00	1,980.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTION PREPARATION CENTER	TRAVEL - TRAINING	708.00	708.00	1,792.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTION PREPARATION CENTER	ANNUAL MAINTENANCE & SUPPORT CONTRACT	180,821.00	180,821.00	51,828.00	232,649.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTION PREPARATION CENTER	RENTAL-EQUIPMENT	70,000.00	70,000.00	23,737.00	93,737.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ELECTION PREPARATION CENTER	FREIGHT & SHIPPING	162.00	162.00	13,200.00	13,362.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	FOOD/SERVICE SUPPLIES	750.00	750.00	1,750.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	ACCOUNTABLE ITEMS	1,876.00	1,876.00	5,570.00	7,446.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	LEGAL FEES	25,000.00	25,000.00	225,000.00	250,000.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	PROFESSIONAL SERVICES	-	-	30,822.00	30,822.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	BOARD MEMBER FEES	9,600.00	9,600.00	10,800.00	20,400.00	Board member pay adjustment for Tori Silas, Jennifer Mosbacher, Debbie Fisher, Steve Brunning, Stacy Efrat
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	REGISTRATION FEES	520.00	520.00	1,980.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	TRAVEL - TRAINING	708.00	708.00	1,792.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	ADVERT. & LEGAL NOTICES	3,600.00	3,600.00	6,042.00	9,642.00	
GENERAL FUND	ELECTIONS & REGISTRATION	ADMINISTRATION	COMMENDATIONS,AWARDS&FLWR	50.00	50.00	550.00	600.00	For retirement and anniversary awards. Plus flowers, which is purchased is 3-5 times per year.

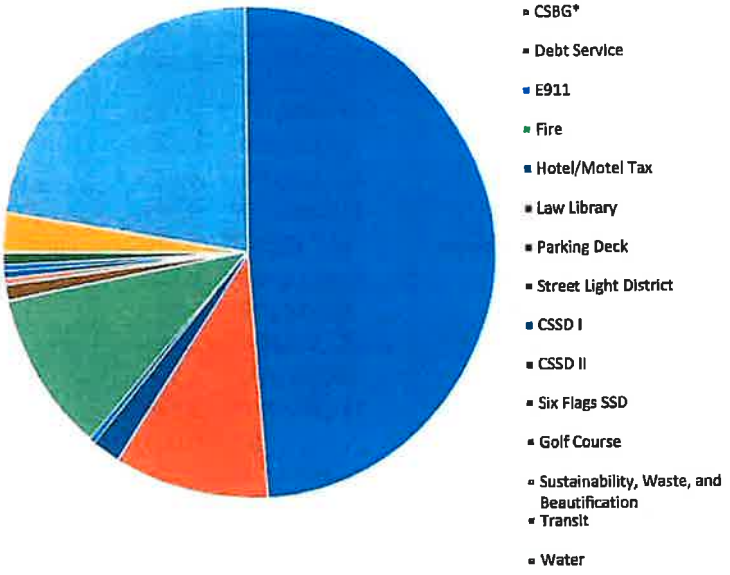
Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	ELECTIONS & REGISTRATION	REGISTRATION	ACCOUNTABLE ITEMS	47,944.00	47,944.00	(16,423.00)	31,521.00	
GENERAL FUND	ELECTIONS & REGISTRATION	REGISTRATION	PROFESSIONAL SERVICES	299,337.00	299,337.00	(61,597.00)	237,740.00	
GENERAL FUND	ELECTIONS & REGISTRATION	REGISTRATION	COMPUTER CHARGES	9,173.00	9,173.00	15,827.00	25,000.00	
GENERAL FUND	ELECTIONS & REGISTRATION	REGISTRATION	REGISTRATION FEES	520.00	520.00	1,980.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	REGISTRATION	TRAVEL - TRAINING	708.00	708.00	1,792.00	2,500.00	
GENERAL FUND	ELECTIONS & REGISTRATION	REGISTRATION	ANNUAL MAINTENANCE & SUPPORT CONTRACT	50,287.00	50,287.00	28,299.00	78,586.00	
GENERAL FUND	CIRCUIT DEFENDER	CIRCUIT DEFENDER	GENERAL OFFICE SUPPLIES	5,000.00	5,000.00	6,500.00	11,500.00	BUDGET INCREASE REQUESTED DUE TO INCREASE IN PERSONNEL, INCREASED COSTS FOR TONER, PAPER AND ALL SUPPLIES, IN GENERAL.
GENERAL FUND	CIRCUIT DEFENDER	CIRCUIT DEFENDER	LEGAL FEES	4,000,000.00	4,000,000.00	200,000.00	4,200,000.00	BUDGET INCREASE REQUESTED TO RAISE ATTORNEY HOURLY RATES AND CONTRACT ATTORNEY RATES TO REMAIN COMPETITIVE WITH OTHER COUNTIES; TO COVER INCREASE IN VOLUME OF CASES FROM DA AND SOLICITOR WHO ARE RAISING SPENDING TO MOVE MORE CASES; COVER INCREASED NUMBER OF TRIALS FROM CAPITAL CASE PROSECUTIONS AND THE APPEALS THAT GO ALONG WITH THEM; ADDITION OF 2 NEW CONTRACT ATTORNEYS.
GENERAL FUND	CIRCUIT DEFENDER	CIRCUIT DEFENDER	LEGAL FEES-JUVENILE CT	905,443.00	905,443.00	94,557.00	1,000,000.00	BUDGET INCREASE REQUESTED TO RAISE ATTORNEY HOURLY RATES AND CONTRACT ATTORNEY RATES TO REMAIN COMPETITIVE WITH OTHER COUNTIES; TO COVER INCREASE IN VOLUME OF CASES FROM DA AND SOLICITOR WHO ARE RAISING SPENDING TO MOVE MORE CASES; COVER INCREASED NUMBER OF TRIALS FROM CAPITAL CASE PROSECUTIONS AND THE APPEALS THAT GO ALONG WITH THEM; ADDITION OF 2 NEW CONTRACT ATTORNEYS.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	FOOD/SERVICE SUPPLIES	8,000.00	8,000.00	1,000.00	9,000.00	Food supplies for various programs and cooking classes. Cost of food is higher and we added a lot more programs and classes.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	GAS-DIESEL FUEL	-	-	200.00	200.00	refuel buses used for veterans trips
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	LANDSCAPING SUPPLIES	100.00	100.00	150.00	250.00	Seasonal plants and/or seeds for re-potting outdoor garden for seniors.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	OTHER SUPPLIES	5,100.00	5,100.00	3,500.00	8,600.00	Promotional items for multiple outreach and community events. Storage containers for decorations for events. Current ones are falling apart. Miscellaneous art supplies.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	SMALL TOOLS, HARDWARE & TOOL BOXES	-	-	1,230.00	1,230.00	Drill, screwdrivers, other equipment for maintenance in the center. In FY 25 we need to replace six door locks at $25 each and 72 cabinet locks in the teaching kitchen at $15/each.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	ACCOUNTABLE ITEMS	19,730.00	19,730.00	96,039.00	115,769.00	
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	SOFTWARE-NONCAPITAL	-	-	345.00	345.00	Microsoft Office 365 software license for 1 full-time Program Leader at Senior Wellness Center.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	CONSULTANT SERVICES	-	-	150,000.00	150,000.00	One time consultant fees for developing and conducting a county-wide seniors needs assessment.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	PROFESSIONAL SERVICES	24,512.00	24,512.00	16,208.00	40,720.00	
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	COMPUTER CHARGES	2,544.00	2,544.00	(2,544.00)	-	Move to 6258 for laptop bundle with docking station, monitor, and phone for one additional position at Senior Wellness Center $2,230 and move $345 for Microsoft Office software license to 6262.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	POSTAGE, COURIER & SPECIAL DELIVERY	-	-	50.00	50.00	For certified and overnight mail.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	WIRELESS & PORTABLE TELEPHONE SERVICE	2,640.00	2,640.00	4,660.00	7,300.00	Last year our expense was $6,300 and we need to add 2 additional cell phones this year.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	REGISTRATION FEES	3,648.00	3,648.00	4,632.00	8,280.00	
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	TRAVEL - TRAINING	5,700.00	5,700.00	675.00	6,375.00	
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	GENERAL PRINTING CHARGES	4,802.00	4,802.00	2,198.00	7,000.00	In addition to increased costs for regular printing projects, we need funds to print the department brochures and annual report booklets.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	ELECTRICITY-PUBLIC UTILITY	109,400.00	109,400.00	10,600.00	120,000.00	Uncontrollable cost.
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	RENTAL-EQUIPMENT	2,600.00	2,600.00	1,250.00	3,850.00	Copiers are leased and, when they are replaced, the cost increases
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	COMMENDATIONS,AWARDS&FLWR	570.00	570.00	230.00	800.00	to include quarterly employee recognition
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	MEMBERSHIPS	2,435.00	2,435.00	590.00	3,025.00	
GENERAL FUND	COBB SENIOR SERVICES	COBB SENIOR SERVICES	SUBSC-DIRECTORIES-PUBLICA	150.00	150.00	350.00	500.00	MDJ and CANVA subscription for 5 staff.

Funds Name	Departments Name	Unit Name	Account Name	FY25 Adopted	FY26 Base	FY26 Adjustments	FY26 Proposed	Description
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	FOOD/SERVICE SUPPLIES	15,000.00	15,000.00	68,700.00	83,700.00	The cost of food supplies has significantly increased. In order to assist seniors with food insecurity we want to provide additional meals and options for lunch at the senior centers and provide 10,000 additional meals for Meals on Wheels clients ($6.37 x 10,000 meals =$63,700). The grant funding we receive from Atlanta Regional Commission is simply not enough to cover all the need.
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	GAS-DIESEL FUEL	-	-	25,000.00	25,000.00	The ARC grant only covers part of this expense. As we add more and more clients into service we will have increased fuel costs. Last state fiscal year the total fuel expense for the transportation fleet was $84,380.
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	UNIFORMS & CLOTHING	1,600.00	1,600.00	500.00	2,100.00	We need additional funds for transportation uniforms as we have additional positions and staff turnover
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	ACCOUNTABLE ITEMS	20,925.00	20,925.00	60,935.00	81,860.00	
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	SOFTWARE-NONCAPITAL	-	-	5,345.00	5,345.00	To help cover the cost of ServTracker department database software as costs have gone up by 52% just this year, plus 2 Office Microsoft Office software licenses for 2 new Program Leaders.
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	PROFESSIONAL SERVICES	500.00	500.00	53,500.00	54,000.00	
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	REGISTRATION FEES	6,292.00	6,292.00	(5,292.00)	1,000.00	
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	TRAVEL - TRAINING	18,385.00	18,385.00	(14,385.00)	4,000.00	
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	GAS-PUBLIC UTILITY	1,243.00	1,243.00	3,257.00	4,500.00	Cost going up- uncontrollable. Average for FY21, 22 and 23 is $4,500.
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	ANNUAL MAINTENANCE & SUPPORT CONTRACT	17,248.00	17,248.00	9,718.00	26,966.00	
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	EQUIP OUTSIDE R&M	-	-	150.00	150.00	Grease trap cleaning service for Marietta Senior Center kitchen.
GENERAL FUND	COBB SENIOR SERVICES	SOCIAL SERVICES-SENIOR SERVICES DEPT	VEHICLE OUTSIDE R&M	8,000.00	8,000.00	1,500.00	9,500.00	Cost of parts and repairs is going up and we have more and more repairs and maintenance needs for our transportation fleet. Not everything can be fixed in house.
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	COPY MACHINE SUPPLIES	1,000.00	1,000.00	200.00	1,200.00	to account for raising cost of copy paper
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	GENERAL OFFICE SUPPLIES	2,000.00	2,000.00	200.00	2,200.00	last year's actuals were $2,400 and the cost of general office supplies is about the same.
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	BATTERIES	150.00	150.00	100.00	250.00	batteries for different devices such as microphones, paper towel & hand sanitizer dispensers, and clocks.
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	ACCOUNTABLE ITEMS	5,674.00	5,674.00	521,116.00	526,790.00	
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	PROFESSIONAL SERVICES	110,000.00	110,000.00	7,395.00	117,395.00	
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	REGISTRATION FEES	1,600.00	1,600.00	400.00	2,000.00	
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	TRAVEL - TRAINING	6,400.00	6,400.00	1,600.00	8,000.00	
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	EQUIP OUTSIDE R&M	-	-	150.00	150.00	Great trap cleaning fee at North Cobb Senior Center.
GENERAL FUND	COBB SENIOR SERVICES	MULTIPURPOSE DIVISION	CREDIT CARD FEES	4,000.00	4,000.00	1,500.00	5,500.00	Increased online transactions and increased credit card fees. Our expense for FY23 was $5,600.

FY25 ADOPTED OPERATING BUDGET

Cobb County operates under an annual balanced budget (budgeted revenues equal budgeted expenditures). The annual budget is adopted by resolution and administered in accordance with State law. Although departments within each fund are not required to have balanced budgets, each fund is balanced.

The County has three tax supported operating funds (General Fund, Fire District Fund and Debt Service Fund) that are each required to maintain a fund specific reserve amount of total budgeted appropriations. The General Fund maintains an unassigned fund balance of not less than 25% of the General Fund's current year adopted budget. The Fire District Fund maintains a restricted fund balance net of encumbrances of not less than 25% of the Fire District Fund's current year adopted budget. This policy demonstrates the county's commitment to maintain a high standard of fiscal responsibility. The Debt Service Fund/ County Bond Fund attempts to maintain a fund balance not exceeding outstanding GO debt. For the current year, the millage rate for County Bond is zero.



GOVERNMENTAL FUNDS	BUSINESS-TYPE FUNDS
General Fund	Golf Course
Claims	Sustainability, Waste, and Beautification
Community Service Block Grant	Transit
Debt Service	Water
E911	
Fire	
Hotel/Motel Tax	
Law Library	
Parking Deck	
Street Light District	
CSSD I	
CSSD II	
Six Flags SSD	

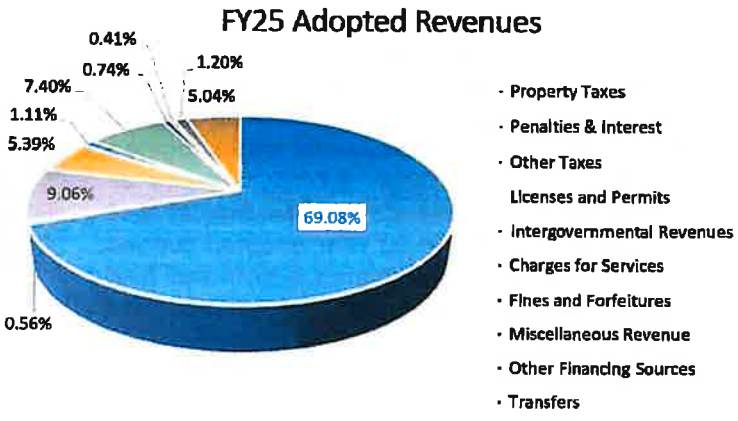
OPERATING BUDGETS	FY25 ADOPTED
General Fund	$624,801,142
Claims	$122,417,518
CSBG*	$804,348
Debt Service	$-
E911	$18,242,679
Fire	$153,605,210
Hotel/Motel Tax	$20,500,000
Law Library	$520,529
Parking Deck	$758,285
Street Light District	$6,097,364
CSSD I	$3,650,000
CSSD II	$8,805,800
Six Flags SSD	$1,274,095
Golf Course	$2,621,500
Sustainability, Waste, and Beautification	$2,032,937
Transit	$37,887,082
Water	$272,055,077
TOTAL OPERATING BUDGET	$1,276,073,566

GENERAL FUND - REVENUES AND EXPENDITURES

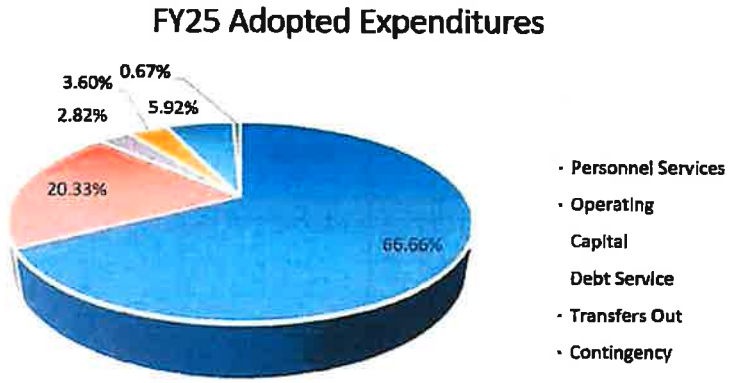
The General Fund is the largest component of the operating budgets. The General Fund provides general purpose government services to residents of Cobb County.

Property taxes account for 69.08% of the General Fund's total revenue. Personnel Services account for 66.66% of the General Fund's total expenditure.

REVENUE SOURCES	FY25 ADOPTED REVENUES	
Property Taxes	$431,632,151	69.08%
Penalties & Interest	$3,520,500	0.56%
Other Taxes	$56,635,000	9.06%
Licenses and Permits	$33,688,010	5.39%
Intergovernmental Revenues	$6,949,050	1.11%
Charges for Services	$46,213,700	7.40%
Fines and Forfeitures	$4,614,329	0.74%
Miscellaneous Revenue	$2,536,825	0.41%
Other Financing Sources	$7,527,600	1.20%
Transfers	$31,483,977	5.04%
Fund Balance	$-	0.00%
Total General Fund Revenue	$624,801,142	100.00%



EXPENDITURES	FY25 ADOPTED EXPENDITURES	
Personnel Services	$416,521,747	66.66%
Operating	$127,006,295	20.33%
Capital	$17,623,533	2.82%
Debt Service	$22,484,898	3.60%
Depreciation	$-	0.00%
Transfers Out	$36,993,467	5.92%
Contingency	$4,171,202	0.67%
Total General Fund Expenditures	$624,801,142	100.00%



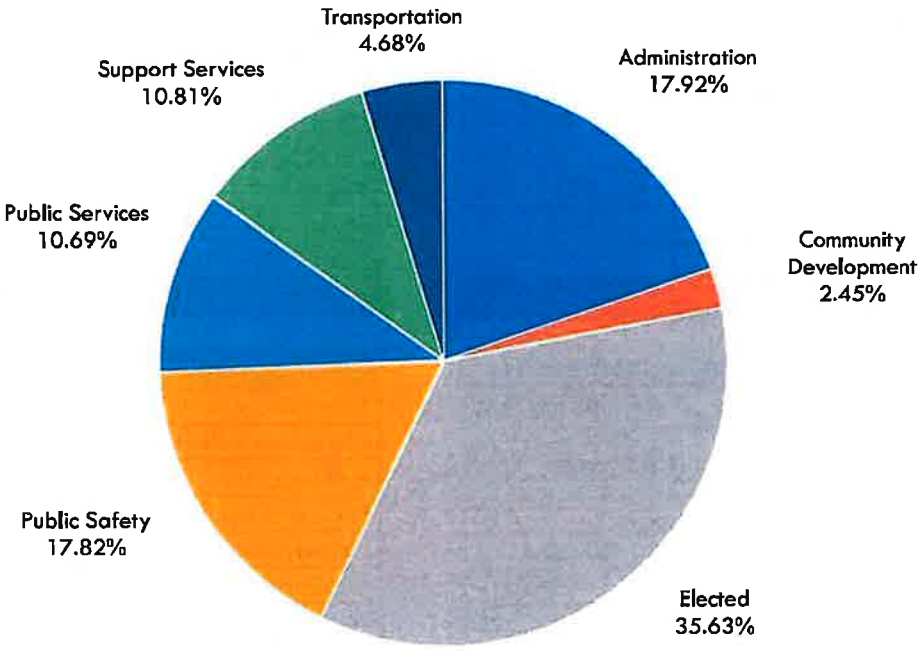
GENERAL FUND BY AGENCY

OPERATING BUDGET BY AGENCY		
Administration	$111,992,069	17.92%
Community Development	$15,321,697	2.45%
Elected	$222,607,132	35.63%
Public Safety	$111,353,393	17.82%
Public Services	$66,779,095	10.69%
Support Services	$67,525,826	10.81%
Transportation	$29,221,930	4.68%
TOTALS	$624,801,142	100%

Operating budgets provide funding for daily operations of the county government, such as courts, fire protection, public libraries, parks and police. The below table includes General Fund broken out by agency.

The FY2025-FY2026 Biennial Budget at a Glance contains the complete breakout of which agencies/ departments make up each group in the Department Information Section.

General Fund by Agency



GENERAL FUND BY AGENCY/DEPARTMENT

Adopted FY2025

ADMINISTRATION	
Communications	$2,139,374
County Attorney	$4,046,502
County Clerk	$605,790
County Manager	$1,385,241
Diversity, Equity, & Inclusion	$188,293
Ethics Board	$2,130
Finance	$4,472,173
General Fund Admin & Contingency	$61,118,775
Human Resources	$4,326,398
Internal Audit	$847,790
Medical Examiner	$3,410,287
Other Govt. Agencies & Non-Profit	$6,968,118
Stadium Debt Service	$22,481,198
TOTAL ADMINISTRATION	$111,992,069

COMMUNITY DEVELOPMENT	
Code Enforcement	$1,810,165
Community Development-Admin	$1,825,236
Development & Inspection	$6,408,535
Economic Development	$368,704
Erosion Control	$808,422
GIS-Mapping	$15,078
Occupational Tax (Business License)	$2,011,305
Planning	$1,111,029
Zoning	$963,223
TOTAL COMMUNITY DEVELOPMENT	$15,321,697

PUBLIC SERVICES	
Elections & Registration	$6,702,876
Extension Service	$666,704
Government Service Centers	$256,844
Library	$18,554,760
Parks, Recreation, & Cultural Affairs	$34,624,163
Public Services - Admin	$545,513
Senior Services	$5,428,235
TOTAL PUBLIC SERVICES	$66,779,095

TRANSPORTATION	
Transportation (DOT)	$25,677,294
DOT-Airport Management	$768,583
DOT-SPLOST Programs Management	$2,776,053
TOTAL TRANSPORTATION	$29,221,930

ELECTED	
Board Of Commissioners	$2,337,753
Circuit Defender	$6,596,986
Clerk Of State Court	$6,427,909
Clerk Of Superior Court	$6,947,503
Clerk Of Superior Court - BOE	$584,439
District Attorney	$15,669,154
Drug Treatment Education	$432,833
Juvenile Court	$7,586,521
Magistrate Court	$7,664,153
Probate Court	$4,461,663
Sheriff	$123,093,591
Solicitor	$9,433,137
State Court	$9,799,630
State Court - DUI Court	$222,523
Superior Court	$11,260,762
Tax Commissioner	$10,088,575
TOTAL ELECTED	$222,607,132

PUBLIC SAFETY	
800 Mhz Radio Communications	$2,584,462
Animal Services	$4,317,752
Emergency Management	$570,583
Police	$103,025,335
Public Safety - Admin	$314,511
Public Safety - Training	$540,750
TOTAL PUBLIC SAFETY	$111,353,393

SUPPORT SERVICES	
Fleet Management	$6,135,365
Information Technology Services	$25,106,251
Mail Services	$1,668,607
Procurement Services	$1,506,346
Property Management	$17,408,966
Real Estate	$293,598
Records Management	$1,308,683
Support Services - Admin	$428,070
Tax Assessor	$7,669,940
Vehicle Acquisition	$6,000,000
TOTAL SUPPORT SERVICES	$67,525,826

Return to TOC

GENERAL FUND OVERVIEW

FUND STRUCTURE

The General Fund is a Governmental Fund which contains the operating budgets for departments that provide general purpose government services to the citizens of Cobb County. This fund includes the budgets for a myriad of county services including general government, public safety, public works, health and welfare, culture and recreation, and housing and development. The primary revenue category, Property Taxes, makes up 69.08% of the total budgeted revenue for FY 2025. The primary expenditure category, Personnel Services, makes up 66.66% of the total budgeted expenditure for FY2025.

MILLAGE RATE HISTORY

The current tax year 2024 property tax millage rate that supports the FY 2025 budget for this fund is 8.46 mills. This millage rate has remained consistent since the 2018 calendar year.

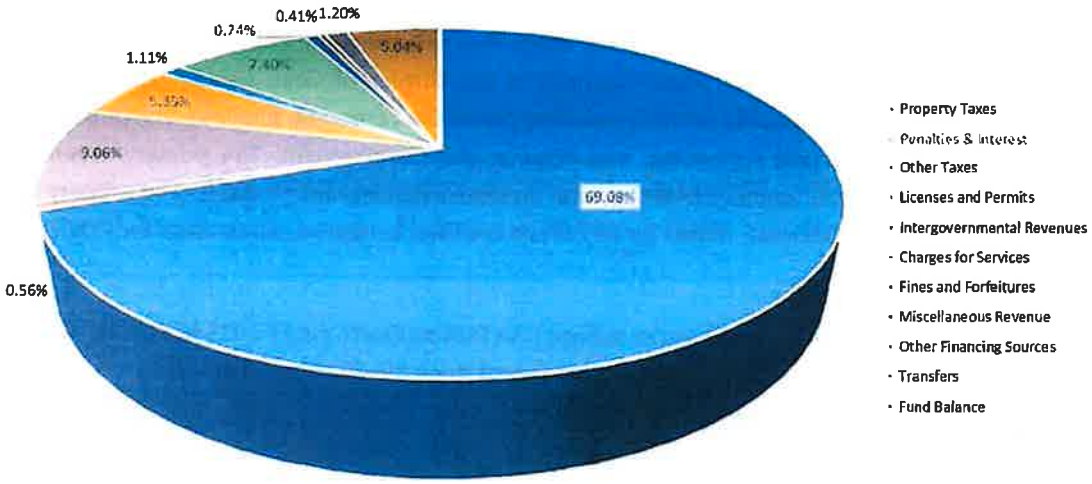
TAX YEAR	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL FUND	7.12	6.66	6.76	8.46	8.46	8.46	8.46	8.46	8.46	8.46

The following table is a four-year presentation of revenues and expenditures by category for the General Fund.

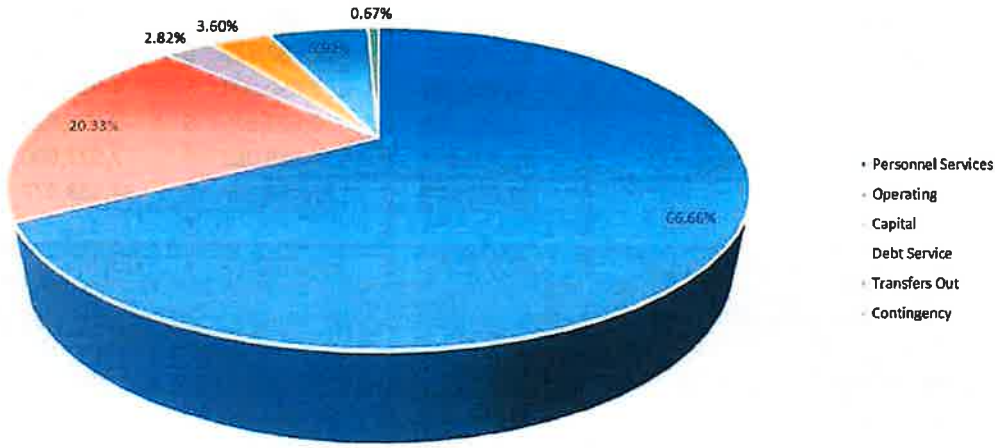
GENERAL FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Property Taxes	$ 410,321,745	$ 398,664,866	$ 431,632,151	$ 444,975,241
Penalties & Interest	$ 3,917,310	$ 3,072,500	$ 3,520,500	$ 3,520,500
Other Taxes	$ 59,408,267	$ 57,925,000	$ 56,635,000	$ 56,635,000
Licenses and Permits	$ 35,203,323	$ 28,745,100	$ 33,688,010	$ 33,288,010
Intergovernmental Revenues	$ 10,413,349	$ 3,286,250	$ 6,949,050	$ 6,949,050
Charges for Services	$ 51,711,541	$ 39,053,725	$ 46,213,700	$ 46,213,700
Fines and Forfeitures	$ 6,286,359	$ 7,050,000	$ 4,614,329	$ 4,614,329
Miscellaneous Revenue	$ 5,817,245	$ 8,622,575	$ 2,536,825	$ 2,536,825
Other Financing Sources	$ 11,200,842	$ 4,638,962	$ 7,527,600	$ 7,527,600
Transfers	$ 48,566,006	$ 32,434,249	$ 31,483,977	$ 29,857,725
Fund Balance	$ -	$ -	$ -	$ -
Total General Fund Revenue	**$ 642,845,986**	**$ 583,493,227**	**$ 624,801,142**	**$ 636,117,980**

GENERAL FUND				
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 381,591,378	$ 388,003,055	$ 416,521,747	$ 425,237,937
Operating	$ 130,523,016	$ 117,777,001	$ 127,006,295	$ 126,618,879
Capital	$ 23,618,384	$ 18,226,600	$ 17,623,533	$ 18,000,000
Debt Service	$ 22,485,195	$ 22,490,830	$ 22,484,898	$ 22,490,378
Transfers Out	$ 51,429,959	$ 33,544,291	$ 36,993,467	$ 40,826,063
Contingency	$ -	$ 3,451,450	$ 4,171,202	$ 2,944,723
Total General Fund Expenditure	**$ 609,647,932**	**$ 583,493,227**	**$ 624,801,142**	**$ 636,117,980**

FY25 Adopted Revenues



FY25 Adopted Expenditures



ISSUES AND TRENDS

The General Fund is the County's largest operating fund and contains the budgets for most of the county's departments and agencies. The FY 2025 Adopted Budget reflects an increase of 7.08% over the FY 2024 Adopted Budget. The top priorities from the Board of Commissioners were the continuation of step & grade/compression for public safety personnel.

Overall revenues increased $41.3 million. The main factor is due to the tax digest growth. According to an ARC Study in 2023, Cobb County continues to be one of the fasted growing counties in the state and southeast. Due to improving home values and increasing construction activity, Cobb County has a healthy tax digest which has grown more than 30% in the past five years.

Within the expenditure categories of the General Fund, Personnel Services increased $28.5 million or 7.35% in FY 2025. Of the $28.5 million, $6.9m is for the full year impact of Merit Award; $5.5m is for the full year impact of public safety step and compression adjustments; $5.4m is the result of filling 67 full time positions from April 2023 to April 2024.

The Operating budget increased $9.2 million or 7.84%. Required operational increases, such as increases to existing contracts, amounted to approximately $6 million of this increase. Additional contributions to self-funded insurance reserves also factored into the total increase.

The Capital category decreased by $0.6 million or 3.31% in FY 2025. Capital funding was kept consistent with FY 2024 levels.

The Debt Service decreased by 0.03%. The table below summarizes the General Fund debt service for FY 2023-2026.

DEBT SERVICE SUMMARY				
Description	**FY 2023 Actual**	**FY 2024 Adopted**	**FY 2025 Adopted**	**FY 2026 Proposed**
Tax Anticipation Notes - Interest	$ -	$ -	$ -	$ -
Bond Interest Expense	$ 14,203,495	$ 13,952,130	$ 13,681,198	$ 13,391,678
Bond Principal Retirement	$ 8,280,000	$ 8,535,000	$ 8,800,000	$ 9,095,000
Fiscal Agent Fee	$ 1,700	$ 3,700	$ 3,700	$ 3,700
Total Debt Service	$ 22,485,195	$ 22,490,830	$ 22,484,898	$ 22,490,378

- ***Tax Anticipation Notes (TANs) Interest Expense*** - TANs are notes issued, normally in April, in anticipation of future property tax revenues received in September, October and November. The General Fund shares the cost of projected interest expense related to TANs with the Fire Fund. The County eliminated TANs borrowing in FY 2021 as General Fund - Fund Balance and cash metrics improved. In FY 2024, the County could again meet its obligations without the issuance of TANs in FY 2024. It is expected for this trend to continue in FY 2025 and FY 2026. Should the need arise in the future, the County will once again issue TANs.
- ***Bond Interest Expense*** – Expenditures for interest paid on outstanding bond issues.

- ***Bond Principal Retirement*** – Expenditures for principal paid to retire bond issues. Currently, the Cobb Marietta Coliseum Exhibit Hall Authority Bonds, Series 2015 ("Stadium Bonds") are the only outstanding bonds recorded within the General Fund. These bonds partially funded the construction of Truist Park. Several revenue sources from transfer-in to the General Fund is used to offset a majority of the annual debt service.
- ***Fiscal Agent Fee*** – Expenditures for fees paid to fiscal agents for bond administration.

The below table shows the outstanding principal and interest through maturity for the Series 2015 Stadium Bonds.

MARIETTA COLISEUM & EXHIBIT HALL AUTHORITY			
2015 Bond Issue - Stadium Bonds			
	PRINCIPAL	INTEREST	DEBT SERVICE
FY 2023	$ 8,280,000.00	$14,203,495.00	$ 22,483,495.00
FY 2024	$ 8,535,000.00	$13,952,130.00	$ 22,487,130.00
FY 2025	$ 8,800,000.00	$13,681,197.50	$ 22,481,197.50
FY 2026	$ 9,095,000.00	$13,391,677.50	$ 22,486,677.50
FY 2027	$ 9,405,000.00	$13,080,987.50	$ 22,485,987.50
FY 2028	$ 9,740,000.00	$12,745,306.25	$ 22,485,306.25
FY 2029	$10,105,000.00	$12,384,008.75	$ 22,489,008.75
FY 2030	$10,490,000.00	$11,998,911.25	$ 22,488,911.25
FY 2031	$10,910,000.00	$11,573,662.50	$ 22,483,662.50
FY 2032	$11,405,000.00	$11,077,200.00	$ 22,482,200.00
FY 2033	$11,925,000.00	$10,558,237.50	$ 22,483,237.50
FY 2034	$12,470,000.00	$10,015,537.50	$ 22,485,537.50
FY 2035	$13,035,000.00	$ 9,448,087.50	$ 22,483,087.50
FY 2036	$13,630,000.00	$ 8,854,875.00	$ 22,484,875.00
FY 2037	$14,250,000.00	$ 8,234,662.50	$ 22,484,662.50
FY 2038	$14,895,000.00	$ 7,586,212.50	$ 22,481,212.50
FY 2039	$15,575,000.00	$ 6,908,400.00	$ 22,483,400.00
FY 2040	$16,285,000.00	$ 6,199,650.00	$ 22,484,650.00
FY 2041	$17,030,000.00	$ 5,458,500.00	$ 22,488,500.00
FY 2042	$17,800,000.00	$ 4,683,600.00	$ 22,483,600.00
FY 2043	$18,610,000.00	$ 3,873,600.00	$ 22,483,600.00
FY 2044	$19,460,000.00	$ 3,026,700.00	$ 22,486,700.00
FY 2045	$20,345,000.00	$ 2,141,100.00	$ 22,486,100.00
FY 2046	$21,270,000.00	$ 1,215,337.50	$ 22,485,337.50
FY 2047	$10,995,000.00	$ 247,387.50	$ 11,242,387.50

SOURCES OF REVENUE

The General Fund collects many sources of revenue, from library fines to gifts and donations. These numerous revenue sources are grouped into larger revenue categories as shown in the previous table. A brief explanation of these revenue categories follows:

GENERAL PROPERTY TAXES

This category includes revenue from taxes on real and personal property; taxes on motor vehicles and mobile homes; railroad equipment car tax; and the timber tax. The real and personal property tax digest is comprised of residential, commercial, agricultural, industrial, and personal property. Property tax increases can be attributed to an improving digest characterized by rising home values and new construction.

PENALTIES AND INTEREST

This category includes revenue for penalties on delinquent taxes, motor vehicle license tags, business license renewals; penalties for sign violations; interest on delinquent taxes and business license renewals; and filing fees for delinquent tax Fi Fa's (Fieri Facias) and tax liens.

OTHER TAXES

This category includes revenue from the following taxes: beer, wine, liquor, cable TV, insurance premiums and real estate transfers. Increase in other taxes are due to the improving economy.

LICENSES AND PERMITS

This category includes revenue for inspection and building permits, alcoholic beverage licenses, and business licenses and other miscellaneous licenses and permits such as for marriage, signs, fuel tanks, blasting, pistols, house-moving, and land-use/zoning.

INTERGOVERNMENTAL REVENUES

This category includes revenue from federal, state, and local governments or agencies. Also included is revenue from the three Community Improvement Districts (CIDs) and the Cobb Chamber of Commerce.

CHARGES FOR SERVICES

This category includes revenue from a vast array of fees and commissions charged to users of specific county services. Some examples are fees for fingerprinting, animal shelter, divorcing parents' seminar, election qualifying, court costs, deed recording, intangible recording, recreation admission, parks/recreation rental, tournament/league play and the street light districts. Also included are commissions for the tax collection on behalf of the Cobb Board of Education, the Cobb municipalities, and the State of Georgia. The Administrative Services fee, a major revenue source, is also accounted for here. The General Fund collects this fee from other county operating and capital funds to the extent to which the departments in the General Fund provide administrative support to these other funds.

FINE AND FORFEITURES

This category includes revenue from court fines, library fines, bond forfeitures, and other miscellaneous fines/forfeitures. Also included are surcharges on fines as mandated or authorized by Georgia law for such things as the Drug Treatment and Education Program, the Victim Assistance Program, and the county's jail staffing and construction.

MISCELLANEOUS REVENUE

This category includes revenue from various sources including gifts and donations, insurance recoveries, concessions, royalties, legal reimbursements, and other miscellaneous revenues.

OTHER FINANCING SOURCES

This category includes revenue the sale of maps, books, copies, unclaimed evidence, and surplus county property, interest earnings, and pool allocated income. This category also includes the designated and undesignated appropriations of fund balance.

TRANSFERS

This category is to record the interfund transfer of revenue from another fund.

THE TOP FIVE REVENUE SOURCES

The five largest sources of General Fund revenue are Real and Personal Property Taxes, Motor Vehicle Tax, Insurance Premium Tax, Occupation Tax (Business Licenses), and Interfund Transfers.

- ***Real and Personal Property Taxes.*** This source represents 60.67% of FY 2025 total budgeted revenues in the General Fund. Growth in the Net Taxable Digest increases property tax revenue. State law mandates that Cobb's gross assessments be maintained within at least 90% of current fair market values per property type. About one-third of all residential property will be revalued annually.

The table below provides a history of property tax revenue for Real and Personal Property Taxes:

REAL AND PERSONAL PROPERTY TAX			
FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
$ 346,829,034	$ 349,148,866	$ 379,082,000	$ 392,425,090

- ***Motor Vehicle Tax.*** This source represents 6.96% of FY 2025 total budgeted revenues in the General Fund. House Bill 386, effective March 1st, 2013, transitioned the way titled vehicles are taxed. All newly titled vehicles are subject to a one-time Title Ad Valorem Tax (TAVT) Fee in lieu of annual Ad Valorem and Sales Tax. For FY 2025, annual Ad Valorem and Sales Tax will account for revenues of roughly $1.5 million. One-time TAVT revenues are projected at approximately $42 million.

MOTOR VEHICLE TAX			
FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
$ 54,161,411	$ 40,500,000	$ 43,500,000	$ 43,500,000

- ***Insurance Premium Tax.*** This source represents 6.88% of FY 2025 total budgeted revenues in the General Fund. The insurance premium tax is collected by the State Tax Commissioner from insurance companies conducting business in the State of Georgia. The tax is calculated at 1.0% of the gross direct premium for life insurance, and 2.5% for all other insurance types. Funds are distributed to the County based on the population of unincorporated areas of Cobb while the six municipalities located within the County receive distributions from the State based on their municipal populations. Therefore, revenues will reflect the change in Cobb's population in the unincorporated areas of the County only. The annual rates of change have correlated with the general economic conditions in the region.

INSURANCE PREMIUM TAX			
FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
$ 43,074,336	$ 43,000,000	$ 43,000,000	$ 43,000,000

- ***Occupational Tax Fees (Business Licenses).*** This source represents 3.92% of FY 2025 total budgeted revenues in the General Fund. According to State law, localities may assess fees based on the number of employees, profitability, or gross receipts. The fee for a Cobb County business license is determined based on gross receipts.

  Annual rates of growth in business license revenue have varied widely in recent years from a high of 15% to a low of negative 8% growth. The FY 2025 Business License adopted revenue is 16.67% higher than FY 2024 adopted revenues.

  The table below provides a history of Business License revenue:

BUSINESS LICENSES			
FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
$ 25,045,783	$ 21,000,000	$ 24,500,000	$ 24,500,000

- ***Interfund Transfers.*** This source represents 5.04% of FY 2025 total budgeted revenues in the General Fund. Interfund Transfers represent revenue resulting from the transfer in of monies from another fund for various projects.

  The majority of the interfund transfers come from the Water Fund. The Water Fund has a maximum allowable transfer of 10% of the Water System's operating revenues in the prior year to the General Fund, however, the actual amount transferred may be less based upon Board action. The FY 2025 budget includes an 5% transfer in the amount of $13.8 million. The table below provides a history of interfund transfers. The other major portion of the Interfund Transfers will be from dedicated revenue sources from within the Cumberland Special Service District Funds (I and II) in the amount of $11.1 million, the Hotel Motel Tax Fund for the purpose of servicing the annual debt requirements on the Cobb Marietta Exhibit Hall Authority Revenue Bonds, Series 2015 (Stadium Bonds) in the amount of $3.7 million, and DOT 1% SPLOST General Fund Reimbursement of $2.7 million

INTERFUND TRANSFERS			
FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
$ 48,566,006	$ 32,434,249	$ 31,483,977	$ 29,857,725

THE NEXT TOP TEN SOURCES

The next top ten largest sources of General Fund revenue are: Administrative Service fees, Commission on Board of Education Tax Collection, Public Utility Property Taxes, Cable TV Franchise Tax, Rental of Real Estate & Equipment, Intangible Recording fees, Beer Wholesalers Excise Tax, Other Fines & Forfeitures, Commercial Permits, and Penalties on Delinquent Taxes.

FUND BALANCE SUMMARY

The following table is a presentation of a four-year history of beginning and ending fund balances.

GENERAL FUND FUND BALANCE SUMMARY				
	FY 2023 Actual *	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Beginning Balance	$ 288,378,136	$ 322,085,306	$ 322,085,306	$ 322,085,306
Revenues	$ 595,331,114	$ 551,058,978	$ 593,317,165	$ 606,260,255
Expenditures	$ 535,167,351	$ 549,948,936	$ 587,807,675	$ 595,291,917
Transfers in	$ 47,087,595	$ 32,434,249	$ 31,483,977	$ 29,857,725
Transfers out	$ (74,875,394)	$ (33,544,291)	$ (36,993,467)	$ (40,826,063)
Proceeds from sale of capital assets	$ 700,425	$ -	$ -	$ -
Issuance of debt	$ 630,781	$ -	$ -	$ -
Ending Balance	$ 322,085,306	$ 322,085,306	$ 322,085,306	$ 322,085,306
Nonspendable	$ 3,294,881			
Restricted	$ 2,508,390			
Committed	$ 17,428,621			
Assigned	$ 2,982,440			
Unassigned	$ 295,870,974			

*FY 2023 Actual data is from the Annual Comprehensive Financial Report (ACFR) which includes revenues and expenditures generated from self-funded units which are not adopted.

CLAIMS FUND OVERVIEW

FUND STRUCTURE

The Claims Funds are Internal Service Funds used to account for the financial activity associated with the county's Medical/Dental, Workers' Compensation and Casualty/Liability Funds. The activities of these funds are supported primarily by premiums paid by other funds to pay claims and administrative costs.

The following table is a four-year presentation of revenues and expenditures by category for the Claims Fund.

Medical/Dental				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Charges for Services	$ 3,742	$ 2,000	$ 2,000	$ 2,000
Miscellaneous Revenue	$ 17,453,466	$ 17,076,927	$ 17,614,246	$ 17,634,427
Other Financing Sources	$ 83,504,865	$ 85,530,757	$ 87,531,799	$ 87,931,799
Medical/Dental Revenue	**$ 100,962,073**	**$ 102,609,684**	**$ 105,148,045**	**$ 105,568,226**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 90,817,931	$ 102,583,871	$ 105,148,045	$ 105,568,226
Transfers Out	$ -	$ 25,813	$ -	$ -
Medical/Dental Expenditure	**$ 90,817,931**	**$ 102,609,684**	**$ 105,148,045**	**$ 105,568,226**

Casualty/Liability				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Miscellaneous Revenue	$ 689,742	$ 465,000	$ 475,624	$ 605,000
Other Financing Sources	$ 11,020,019	$ 10,537,284	$ 12,037,284	$ 12,377,284
Casualty/Liability Revenue	**$ 11,709,761**	**$ 11,002,284**	**$ 12,512,908**	**$ 12,982,284**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 777,565	$ 1,013,088	$ 1,132,974	$ 1,132,974
Operating	$ 8,700,070	$ 9,089,196	$ 10,479,934	$ 10,949,310
Capital	$ 47,953	$ 900,000	$ 900,000	$ 900,000
Transfers Out	$ 1,866,114	$ -	$ -	$ -
Casualty/Liability Expenditure	**$ 11,391,702**	**$ 11,002,284**	**$ 12,512,908**	**$ 12,982,284**

Worker's Compensation				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Other Financing Sources	$ 4,791,147	$ 4,446,008	$ 4,756,565	$ 3,888,082
Worker's Compensation Revenue	**$ 4,791,147**	**$ 4,446,008**	**$ 4,756,565**	**$ 3,888,082**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 4,204,206	$ 3,877,946	$ 4,530,979	$ 4,530,979
Contingency	$ -	$ 568,062	$ 225,586	$ 225,586
Worker's Compensation Expenditure	**$ 4,204,206**	**$ 4,446,008**	**$ 4,756,565**	**$ 4,756,565**

TOTAL CLAIMS FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Charges for Services	$ 3,742	$ 2,000	$ 2,000	$ 2,000
Miscellaneous Revenue	$ 18,143,208	$ 17,541,927	$ 18,089,870	$ 18,239,427
Other Financing Sources	$ 99,316,031	$ 100,514,049	$ 104,325,648	$ 105,065,648
Total Claims Fund Revenue	**$ 117,462,982**	**$ 118,057,976**	**$ 122,417,518**	**$ 123,307,075**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 777,565	$ 1,013,088	$ 1,132,974	$ 1,132,974
Operating	$ 103,722,207	$ 115,551,013	$ 120,158,958	$ 121,048,515
Capital	$ 47,953	$ 900,000	$ 900,000	$ 900,000
Transfers Out	$ 1,866,114	$ 25,813	$ -	$ -
Contingency	$ -	$ 568,062	$ 225,586	$ 225,586
Total Claims Fund Expenditure	**$ 106,413,838**	**$ 118,057,976**	**$ 122,417,518**	**$ 123,307,075**

ISSUES AND TRENDS

The County's comprehensive health and welfare programs are designed to give employees a choice in healthcare plan designs with access to local service provider networks. Medical management programs are provided for employees and family members for condition care/disease management, case management and utilization programs. The County continues to sponsor an onsite employee health clinic. In 2023, the onsite clinic had 7,640 visits for chronic or acute health conditions and were comprised of 2,750 unique individuals. The onsite clinic completed 1,425 unique occupational health visits as well. Occupational health services are pre-employment physicals, post-employment physicals for public safety, and job mandated vaccinations.

Cobb County's Wellness Coordinator continues to implement programs and initiatives to improve our employees' overall health and well-being. Healthy employees not only reduce health care costs but also contribute to a more productive work force through increased engagement and decreased absenteeism. The wellness program is branded as CobbWell. Some examples of these programs are onsite exercise classes, monthly health challenges, monthly education programs on different wellness topics, and ongoing maintenance/improvements to the county's employee fitness centers.

CobbWell selected a new vendor via an RFP process to administer the CobbWell wellness incentive program, CobbWell Rewards. PDHI is the county's new vendor to oversee CobbWell Rewards. When Cobb employees participate in wellness initiatives such as health risk assessments, biometric screenings, completing annual exams, etc., they will earn wellness dollars for their online accounts.

For plan year 2024, as part of the County's health plan contracting negotiated by the benefits consultant, the County was able to secure Wellness Program funding from the various vendors. Kaiser Permanente's annual commitment will be $100,000 and BCBSGA has agreed to continue their commitment of $350,000.

SOURCES OF REVENUE

More than 85% of the Claims Funds revenue is comprised of payments received from all operating funds. Each operating fund makes payments to the Claims Funds for medical, dental, workers' comp, and casualty/liability coverage. The costs for the various benefit plans are competitively bid and contracted accordingly.

NET POSITION SUMMARY

The following table is a presentation of a four-year history of net position.

CLAIMS FUND CHANGES IN NET POSITION				
	FY 2023 Actual *	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Beginning Net Position	$ 22,988,166	$ 34,078,331	$ 34,078,331	$ 34,078,331
Operating Revenues	$ 95,955,214	$ 118,057,976	$ 122,417,518	$ 123,307,075
Operating Expenses	$ 84,671,337	$ 118,032,163	$ 122,417,518	$ 123,307,075
Depreciation	$ (6,934)	$ -	$ -	$ -
Nonoperating Revenues	$ 1,679,336	$ -	$ -	$ -
Capital Contributions	$ -	$ -	$ -	$ -
Transfers Out	$ (1,866,114)	$ (25,813)	$ -	$ -
Ending Net Position	$ 34,078,331	$ 34,078,331	$ 34,078,331	$ 34,078,331

*FY 2023 Actual data from the Annual Comprehensive Financial Report (ACFR).

DEBT SERVICE FUND OVERVIEW

FUND STRUCTURE

The Debt Service Fund is a governmental fund established to account for the County's general obligation (GO) bond tax rate levied against real and personal property. General obligation bonds are primarily used to finance Capital Improvement Projects for general governmental activities and/or public purposes such as: public buildings, parks, judicial facilities, jails, etc. Debt Service revenues are dependent upon the tax digest and millage rate. Expenditures, however, are determined by the level of debt incurred by the County for general obligation purposes.

All general obligation bonds are paid from the Debt Service Fund. All Revenue bonds are paid from their respective funds. In FY 2023, Cobb County satisfied its only general obligation 2017 Series Park Bond.

MILLAGE RATE HISTORY

A portion of the County millage is dedicated to funding Bond Debt Service. In budget FY 2023, fund balance was used to satisfy the entire 2017 Series Park Bond. Accordingly, the 2022 millage rate, which supports the FY 2023 budget was reduced by 0.13 to 0.00. The County has not issued any new debt.

TAX YEAR	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
DEBT FUND	0.33	0.23	0.13	0.13	0.13	0.13	0.13	0.00	0.00	0.00

The following table is a four-year presentation of revenues and expenditures by category for the Debt Service Fund.

DEBT SERVICE FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Property Taxes	$ 19,987	$ -	$ -	$ -
Penalties & Interest	$ 1,768	$ -	$ -	$ -
Other Taxes	$ 26,764	$ -	$ -	$ -
Intergovernmental Revenues	$ 2,315	$ -	$ -	$ -
Charges for Services	$ 55,154	$ -	$ -	$ -
Other Financing Sources	$ 60,202	$ -	$ -	$ -
Total Debt Service Fund Revenue	**$ 166,191**	**$ -**	**$ -**	**$ -**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 3,000	$ -	$ -	$ -
Debt Service	$ 4,766,250	$ -	$ -	$ -
Transfers Out	$ 935,000	$ -	$ -	$ -
Total Debt Service Fund Expenditure	**$ 5,704,250**	**$ -**	**$ -**	**$ -**

DEBT SUMMARY

Bond Rating

Cobb County holds a "AAA" credit rating for its general obligation Bonds from Moody's Investors Services, Fitch Investors, and Standard and Poor's. This year marked the 26th consecutive year the County has received the highest possible rating. Moody's selected Cobb as the first county in its eight-state southeastern region to achieve the coveted "AAA" rating citing Cobb's sound financial management, strong economy, low debt burden, and conservative leadership. The other rating firms noted Cobb's vital economic base, long-term capital plan, and strong financial controls as reasons for awarding the top rating. This high credit rating results in lower interest rates on general obligation bonds.

Legal Debt Margin

State statutes limit the amount of general obligation bonded debt a governmental entity may issue to a maximum of 10 percent of its total assessed valuation. The 2024 debt limit for the County was $6,295,612,737. As of September 30, 2024, the County had outstanding general obligation bonded debt totaling $0, which is below the 10 percent policy requirement.

Cobb County utilized 0.00% of its debt limit in FY 2024. While the Assessed Value of Property continues to climb, the County's legal Debt Limit also continues to climb. Since retiring the 2017 Parks GO Bond in FY2023, the County has utilized 0.00% of its legal debt limit. This is possible because the county maintains a strong Capital Improvement Program, choosing to pay cash for capital improvements rather than issuing general obligation bonds. The most important benefit to Cobb County citizens in using cash to build capital projects is the tremendous cost savings realized. Additionally, because Cobb County is a sizable government with zero general obligation bonds outstanding, it is able to obtain lower interest rates when it chooses to issue debt. Cobb County's low debt translated into a 0.00% millage rate which lowers the tax burden on Cobb's taxpayers.

FUND BALANCE SUMMARY

The following table is a four-year presentation of beginning and ending fund balances.

BOC DEBT SERVICE FUND BALANCE SUMMARY				
	FY 2023 Actual*	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Beginning Balance	$ 5,597,291	$ 59,231	$ 59,231	$ 59,231
Revenues	$ 166,191	$ -	$ -	$ -
Expenditures	$ 4,769,251	$ -	$ -	$ -
Transfers in	$ -	$ -	$ -	$ -
Transfers Out	$ 935,000			
Ending Balance	$ 59,231	$ 59,231	$ 59,231	$ 59,231
Restricted	$ 59,231			

*FY 2023 Actual data from the Annual Comprehensive Financial Report (ACFR).

E-911 FUND OVERVIEW

FUND STRUCTURE

E-911 is a Special Revenue Fund. Any revenues collected in excess of expenditures are reinvested in the E-911 Fund as required by law.

The Cobb County E911 Department of Emergency Communications (DEC) is a multi-jurisdictional consolidated dispatch center and is presently the third largest in the state. Cobb County DEC is responsible for answering both emergency and non-emergency calls for service. Dispatch services are provided for the following agencies: Cobb County Police Department, Cobb County Sheriff's Office, Marietta Police Department, Cobb County Fire & Emergency Services, Marietta Fire Department, Cobb County Animal Services, and Powder Springs Police Department.

The following table is a four-year presentation of revenues and expenditures by category for the E-911 Fund.

E-911 FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Charges for Services	$ 16,755,047	$ 16,400,000	$ 16,850,000	$ 16,850,000
Miscellaneous Revenue	$ 4,301	$ 7,500	$ 7,500	$ 7,500
Other Financing Sources	$ 433,404	$ 20,000	$ 300,000	$ 300,000
Transfers	$ 472,726	$ -	$ -	$ -
Fund Balance	$ -	$ 885,080	$ 1,085,179	$ 1,085,179
Total E-911 Fund Revenue	**$ 17,665,477**	**$ 17,312,580**	**$ 18,242,679**	**$ 18,242,679**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 14,106,692	$ 13,680,344	$ 14,610,432	$ 14,610,432
Operating	$ 2,880,186	$ 3,632,236	$ 3,632,247	$ 3,632,247
Capital	$ 27,556	$ -	$ -	$ -
Total E-911 Fund Expenditure	**$ 17,014,434**	**$ 17,312,580**	**$ 18,242,679**	**$ 18,242,679**

ISSUES AND TRENDS

The Cobb County DEC has successfully attained accreditation for the seventh time from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA), the Gold Standard in Public Safety. Cobb County E-911 was initially accredited in July 2002, with reassessments now occurring every four years. Only approximately one percent of over 8,500 communications agencies nationwide can claim the recognition of being a CALEA accredited communications agency.

By again attaining accreditation status, Cobb County E911 has continued to meet compliance with over 200 standards that CALEA has established to promote fair and professional services in the areas of policy, procedures, management, and operations.

Cobb County DEC continues to face recruitment and retention challenges, along with pay compression and competitive starting rates. Increasing costs of advanced Next Generation 911 technology causes concern for the future of the department's E911 fund balance. Both the Primary and Back-up Centers have significant security concerns and are out of compliance with NFPA 1221 Standards and industry best practices.

The *average* monthly work volume consists of processing 32,942 incoming emergency 911 calls, 18,393 incoming non-emergency calls, 18,819 outgoing phone calls (wrecker request, taxis, other administrative), 1,560 abandoned calls, and 715 text messages. In addition, calls generated encompass 28,224 police dispatches (includes self-initiated activity), 4,754 sheriff dispatches (includes self-initiated activity), 7,259 fire dispatches, and 1,148 Open Records Request.

SOURCES OF REVENUE

The E-911 system is almost entirely supported by a fee charged to both telephone and wireless phone customers within unincorporated Cobb County, the City of Marietta, the City of Austell, and the City of Powder Springs. All local telephone and wireless service providers collect the fees on a monthly basis and remit a percentage of all collections to Cobb County. Schools and governmental agencies are exempt from the E-911 fee. The revenue generated by these fees account for 92.37% of revenue collected by E-911.

FUND BALANCE SUMMARY

The following table is a four-year presentation of beginning and ending fund balances.

E-911 FUND BALANCE SUMMARY				
	FY 2023 Actual *	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Beginning Balance	$ 12,747,441	$ 13,398,485	$ 12,513,405	$ 11,428,226
Revenues	$ 17,182,212	$ 17,312,580	$ 16,989,151	$ 16,830,695
Expenditures	$ 17,014,434	$ 17,312,580	$ 16,989,151	$ 16,830,695
Transfers In	$ 472,726	$ -	$ -	$ -
Proceeds for sale of capital assets	$ 10,540	$ -	$ -	$ -
Fund Balance	$ -	$ (885,080)	$ (1,085,179)	$ (1,085,179)
Ending Balance	$ 13,398,485	$ 12,513,405	$ 11,428,226	$ 10,343,047
Restricted	$ 13,398,485			

*FY 2023 Actual data from the Annual Comprehensive Financial Report (ACFR).

FIRE FUND OVERVIEW

FUND STRUCTURE

The Fire Fund is a Special Revenue Fund. The Fire Fund is used to account for monies received from a specific property tax levy as well as fees charged for services provided by the 29 stations within the county's service area. This area includes all unincorporated Cobb County along with the cities of Acworth, Kennesaw, Mableton, and Powder Springs. The primary source of revenue is Property tax, accounting for 97.79% of the total budgeted revenue.

MILLAGE RATE HISTORY

The current tax year 2024 property tax millage rate that supports the FY 2025 budget for this fund is 2.99 mills. Only property owners in those areas served by the Cobb Fire Department pay property taxes into this fund.

TAX YEAR	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
FIRE FUND	3.06	2.96	2.96	2.86	2.86	2.86	2.86	2.99	2.99	2.99

The following table is a four-year presentation of revenues and expenditures by category for the Fire Fund.

FIRE FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Property Taxes	$ 136,433,186	$ 136,486,912	$ 150,205,210	$ 150,205,210
Penalties & Interest	$ 299,137	$ 187,000	$ 302,000	$ 302,000
Other Taxes	$ 633,701	$ 655,000	$ 546,000	$ 546,000
Licenses and Permits	$ -	$ 500	$ -	$ -
Intergovernmental Revenues	$ 50,929	$ -	$ 50,000	$ 50,000
Charges for Services	$ 2,238,572	$ 1,570,000	$ 1,925,000	$ 1,925,000
Miscellaneous Revenue	$ 148,653	$ 26,000	$ 76,000	$ 76,000
Other Financing Sources	$ 1,198,091	$ 11,000	$ 501,000	$ 501,000
Transfers	$ 2,662,394	$ -	$ -	$ -
Total Fire Fund Revenue	**$ 143,664,663**	**$ 138,936,412**	**$ 153,605,210**	**$ 153,605,210**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 100,448,947	$ 101,566,617	$ 110,158,631	$ 108,521,559
Operating	$ 15,852,933	$ 13,736,412	$ 18,688,040	$ 19,247,167
Capital	$ 9,566,631	$ 21,312,292	$ 15,018,414	$ 14,481,384
Debt Service	$ 1,802,304	$ 1,540,577	$ 755,391	$ 755,391
Transfers Out	$ 1,256,087	$ 780,514	$ 1,486,944	$ 1,114,313
Contingency	$ -	$ -	$ 7,497,790	$ 9,485,396
Total Fire Fund Expenditure	**$ 128,926,902**	**$ 138,936,412**	**$ 153,605,210**	**$ 153,605,210**

ISSUES AND TRENDS

The Fire Fund is the County's third largest operating fund and contains the budgets of Cobb County Fire & Emergency Services (CCFES). The FY 2025 Adopted Budget reflects an increase of 10.56% over the FY 2024 Adopted Budget.

Within the expenditure categories of the Fire Fund, the Personnel Services budget increased $8.6 million or 8.6% in FY 2025. The Board of Commissioners commitment to adjust the step and grade of sworn officers resulted in $3.1 million of this increase. Specialty pay increased $1.3 million.

The Contingency category increased by $7.5 million or 100% in FY 2025. The FY 2025 Contingency budget includes additional funding for Capital not yet identified, thus, the Capital category decreased by $6.3 million or 29.5% in FY 2025.

SOURCES OF REVENUE

The two largest sources of revenue for the Fire Fund are current year real/personal property taxes and public utility taxes. These two sources combined account for more than 96.18% of total Fire Fund revenue. Tax revenues provide funding for the acquisition of fire vehicles and apparatus, fire equipment, and personal services.

DEBT SUMMARY

The County entered into a 5-year Lease/Purchase Master Agreement in May 2019 for the financing of the acquisition of certain fire vehicles. This 5-year Lease ended in June 2024. The County also entered into a 10-year installment sale agreement in March 2020 to finance the construction and equipping of "Fire Station 17". Funding for payment of amounts attributable to principal and interest is included in the Fire Fund's adopted budget on an ongoing annual basis.

FUND BALANCE SUMMARY

The following table is a four-year presentation of beginning and ending fund balances.

FIRE FUND BALANCE SUMMARY				
	FY 2023 Actual *	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Beginning Balance	$ 75,969,477	$ 90,712,951	$ 90,712,951	$ 90,712,951
Revenues	$ 140,993,740	$ 138,936,412	$ 153,605,210	$ 153,605,210
Expenditures	$ 127,670,817	$ 138,155,898	$ 152,118,266	$ 152,490,897
Transfers In	$ 2,662,394	$ -	$ -	$ -
Transfers Out	$ (1,256,087)	$ (780,514)	$ (1,486,944)	$ (1,114,313)
Proceeds for sale of capital assets	$ 14,244	$ -	$ -	$ -
Ending Balance	$ 90,712,951	$ 90,712,951	$ 90,712,951	$ 90,712,951
Restricted	$ 90,712,951			

*FY 2023 Actual data from the Annual Comprehensive Financial Report (ACFR).

SUSTAINABILITY, WASTE, & BEAUTIFICATION FUND OVERVIEW

FUND STRUCTURE

The Sustainability, Waste, and Beautification Fund is a Proprietary Fund established to account for operating revenues and expenses related to the disposal of solid waste.

The following table is a four-year presentation of revenues and expenditures by category for the Sustainability, Waste, & Beautification Fund.

SUSTAINABILITY, WASTE, & BEAUTIFICATION FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Charges for Services	$ 345	$ 200	$ 200	$ 200
Miscellaneous Revenue	$ 1,098,643	$ 475,000	$ 483,005	$ 483,005
Other Financing Sources	$ 3,616	$ 100	$ 100	$ 100
Transfers	$ 835,144	$ 1,549,632	$ 1,549,632	$ 1,549,632
Total Fund Revenue	**$ 1,937,748**	**$ 2,024,932**	**$ 2,032,937**	**$ 2,032,937**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 745,446	$ 1,192,868	$ 1,263,621	$ 1,263,621
Operating	$ 277,482	$ 443,341	$ 444,316	$ 444,316
Capital	$ 105,416	$ 388,723	$ -	$ -
Depreciation	$ 324,346	$ -	$ 325,000	$ 325,000
Transfers Out	$ 737,054	$ -	$ -	$ -
Total Fund Expenditure	**$ 2,189,744**	**$ 2,024,932**	**$ 2,032,937**	**$ 2,032,937**

ISSUES AND TRENDS

The operations of the Recycling Facility, Transfer Station and Vegetative Waste Facility have been under private contracts for more than a decade. Cobb maintains an oversight function of all privatized operations, ongoing maintenance and monitoring of our three landfills, permitting of all garbage haulers that collect waste and recyclables in unincorporated Cobb, as well as administering Keep Cobb Beautiful Inc., a Keep America Beautiful affiliate.

With the trend of declining landfill space within Georgia and throughout the nation, we are at a pivotal point in our history to identify and implement waste reduction solutions to increase recycling, natural resource conservation and sustainability efforts county-wide. The operations of the Recycling Facility, Transfer Station and Vegetative Waste Facility have been under private contracts for more than a decade and will remain that way giving Cobb County the opportunity to continue building a public-private relationship and pathway to create a sustainable community. Cobb maintains an oversight function of all privatized operations, ongoing maintenance and monitoring of our three landfills, permitting of all garbage haulers that collect waste and recyclables in unincorporated Cobb. With the new Office of Sustainability, the Department of Sustainability, Waste and Beautification will continue to administer the Keep Cobb Beautiful Inc, a Keep America Beautiful affiliate, programming and implement new innovative waste reduction, environmental education, alternative energy, and sustainability projects and initiatives.

SOURCES OF REVENUE

The largest source of revenue in the Sustainability, Waste, and Beautification Fund is interfund transfers from the General Fund. These transfers provide more than 76.23% of the revenue in this fund. This is in large part due to the maintenance of the three closed landfills and the shift in budgeting for the activities of Keep Cobb Beautiful and the Cobb Clean Commission. These activities do not generate revenue. The second largest source of revenue is Miscellaneous Revenue which includes host fees and rebate fees received from private companies that conduct solid vegetative waste and/or recycling operations on county-owned property under an ongoing contract.

NET POSITION SUMMARY

The following table is a presentation of a four-year history of beginning and ending net position.

SUSTAINABILITY, WASTE, & BEAUTIFICATION CHANGES IN NET POSITION				
	FY 2023 Actual *	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Beginning Net Position	$ 292,423	$ 101,212	$ 101,212	$ 101,212
Operating Revenues	$ 1,098,860	$ 475,300	$ 483,305	$ 483,305
Operating Expenses	$ 1,067,352	$ 2,024,932	$ 2,032,937	$ 2,032,937
Depreciation	$ (324,346)	$ -	$ -	$ -
Nonoperating Revenues	$ 3,537	$ -	$ -	$ -
Capital Contributions	$ -	$ -	$ -	$ -
Transfers In	$ 835,144	$ 1,549,632	$ 1,549,632	$ 1,549,632
Transfers Out	$ (737,054)	$ -	$ -	$ -
Ending Net Position	$ 101,212	$ 101,212	$ 101,212	$ 101,212

*FY 2023 Actual data from the Annual Comprehensive Financial Report (ACFR).

TRANSIT OPERATING FUND OVERVIEW

FUND STRUCTURE

The Public Transit System Fund (Transit Operating Fund) is a Proprietary fund. The Fund is primarily supported by interfund transfers from other Funds (County General Fund and Transit Grant Fund). For purposes of the Annual Comprehensive Financial Report, it is considered a single Enterprise Fund.

The Transit Operating Fund has been established to account for revenues and expenses of the day-to-day operations of Cobb's public transit system. The operating fund receives revenues primarily from the County's General Fund and the Federal Transit Administration (FTA). All these revenues are considered interfund transfers.

The Transit Capital Fund is not appropriated at the time of the Annual Budget Adoption, but instead is funded as the projects are brought to the Board of Commissioners (BOC) for approval and funding. These Transit Capital Fund projects are typically funded by a combination of federal and County revenues. Approximately 80% of grant revenues come from the FTA, with Cobb County assuming responsibility for the remaining 20%. The County's funding responsibility for these grants is met with transfers from the Capital Projects Fund, wherein annual contributions are made from the General Fund, to support these Transit-related grant programs. These projects are accounted for in a multi-year fund structure, where appropriations do not lapse at fiscal year-end. Therefore, funding remains in place until spent, modified, or returned, with no automatic need to annually re-appropriate.

The following table is a four-year presentation of revenues and expenditures by category for the Transit Operating Fund.

TRANSIT OPERATING FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Intergovernmental Revenues	$ 12,884,586	$ 11,265,100	$ -	$ -
Charges for Services	$ 2,025,810	$ 1,990,000	$ 2,000,000	$ 2,000,000
Miscellaneous Revenue	$ 91,261	$ 70,000	$ 70,000	$ 70,000
Other Financing Sources	$ 1,343	$ -	$ -	$ -
Transfers	$ 9,588,000	$ 17,388,682	$ 35,817,082	$ 36,201,305
Total Transit Operating Revenue	**$ 24,591,000**	**$ 30,713,782**	**$ 37,887,082**	**$ 38,271,305**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 1,501,053	$ 1,713,639	$ 1,752,931	$ 1,752,931
Operating	$ 26,029,880	$ 28,000,143	$ 36,134,151	$ 36,518,374
Capital	$ 204,721	$ 1,000,000	$ -	$ -
Transfers Out	$ 669	$ -	$ -	$ -
Total Transit Op Expenditure	**$ 27,736,322**	**$ 30,713,782**	**$ 37,887,082**	**$ 38,271,305**

ISSUES AND TRENDS

Cobb's public transit system is known as CobbLinc (formerly Cobb Community Transit). CobbLinc operates buses and para-transit minibuses that serve the needs of Cobb's commuters. There is a network of bus routes inside the County as well as several routes that connect to the Metro-Atlanta Rapid Transit Authority (MARTA) trains and buses in adjacent Fulton & DeKalb Counties. CobbLinc service is performed by a transit third party contractor that operates and maintains CobbLinc equipment and vehicles. This service contract is awarded after a competitive bid process. County Transit staff administers and supervises the contractor. The bulk of operating expenses are associated with the payments to the company providing the service. User fees and most other types of revenue are receipted in the operating fund only. Passenger fare revenue is the primary operating revenue generated by CobbLinc. Some major factors affecting ridership and the resulting revenues are area gas prices, remote working, and the area job market. Advertising fees are a smaller secondary source of operating revenues. Efforts to increase fare revenue, through increased ridership, are ongoing through expanded marketing program and new service options, such as micro transit, an on-demand option which is antic.

The three primary operating expenditure types are: Operator Service Fees (payments to the third-party contractor), fuel, and annual maintenance and support contracts. Other major expenditures are for: Transportation Voucher Program (assists elderly and disabled Cobb County residents living outside the paratransit service area), electricity, and indirect costs.

SOURCES OF REVENUE

The primary source of funding is the General Fund (County) subsidy. This source represents 94.54% of FY 2025 total budgeted revenues in the Transit Operating Fund. This revenue represents local funding transferred from the Cobb County General Fund. Beginning in FY2025, to reflect total Transit funding more accurately, a change has been made to the flow of funding from state and federal sources. In prior years, the Transit Operating Fund adopted budget included revenue from FTA. An adjustment has been made to receive all FTA funding in the Transit Grant Fund along with similar grant dollars intended for Capital expenditures. As eligible Operating expenditures are identified, funding will be transferred from the Transit Grant Fund to the Transit Operating Fund, via an interfund transfer transaction. This is reflected in the elimination of Intergovernmental Revenues for FY2025 and FY2026, and an increase in Transfers Revenues for the same periods.

NET POSITION SUMMARY

The following table is a presentation of a four-year history of beginning and ending net position.

TRANSIT FUND CHANGES IN NET POSITION				
	FY 2023 Actual *	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Beginning Net Position	$ 59,752,919	$ 62,645,190	$ 62,645,190	$ 62,645,190
Operating Revenues	$ 2,116,345	$ 13,325,100	$ 2,070,000	$ 2,070,000
Operating Expenses	$ 29,186,193	$ 30,713,782	$ 37,887,082	$ 38,271,305
Depreciation	$ (5,888,747)	$ -	$ -	$ -
Nonoperating Revenues	$ 181,252	$ -	$ -	$ -
Capital Contributions	$ 23,930,106	$ -	$ -	$ -
Transfers In	$ 11,740,177	$ 17,388,682	$ 35,817,082	$ 36,201,305
Transfers Out	$ (669)	$ -	$ -	$ -
Ending Net Position	$ 62,645,190	$ 62,645,190	$ 62,645,190	$ 62,645,190

*FY 2023 Actual data from the Annual Comprehensive Financial Report (ACFR).

WATER SYSTEM FUND OVERVIEW

FUND STRUCTURE

The Water System Fund (CCWS) is a Proprietary Fund established to account for the operating revenue and expense of water distribution, wastewater collection and treatment, and stormwater management. The primary revenue sources for the Water System Fund are wastewater service fees with annual collections over $136 million and water sales with annual collections over $113 million.

The following table is a four-year presentation of revenues and expenditures by category for the Water System Fund.

WATER SYSTEM FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Intergovernmental Revenues	$ 250	$ -	$ -	$ -
Charges for Services	$ 252,067,128	$ 266,539,370	$ 271,617,977	$ 294,059,641
Fines and Forfeitures	$ 6,400	$ 5,000	$ 5,000	$ 5,000
Miscellaneous Revenue	$ 281,666	$ 145,000	$ 145,000	$ 145,000
Other Financing Sources	$ 2,686,498	$ 215,100	$ 260,100	$ 260,100
Transfers	$ 28,131	$ 27,000	$ 27,000	$ 27,000
Total Water System Revenue	$ 255,070,073	$ 266,931,470	$ 272,055,077	$ 294,496,741
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 34,953,108	$ 37,371,972	$ 39,540,619	$ 39,855,579
Operating	$ 133,193,522	$ 142,939,467	$ 151,702,657	$ 155,872,987
Capital	$ 1,507,876	$ 20,610,563	$ 1,965,080	$ 2,508,435
Debt Service	$ 3,572,343	$ 3,087,650	$ 2,717,575	$ 2,366,025
Depreciation	$ 18,367,465	$ -	$ 18,367,465	$ 18,367,465
Transfers Out	$ 19,815,518	$ 62,921,818	$ 26,694,093	$ 30,846,431
Contingency	$ -	$ -	$ 31,067,588	$ 44,679,819
Total Water System Expenditure	$ 211,409,832	$ 266,931,470	$ 272,055,077	$ 294,496,741

ISSUES AND TRENDS

In FY24, CCWS implemented a new billing system (Umax) that provides a mobile work order system for CCWS' Meter Maintenance staff and a much-improved customer self-service portal for our customers.

CCWS continues to struggle with staffing with an overall vacancy rate of about 15 percent. It is very difficult to hire engineers resulting in the Stormwater Division Manager position being vacant since January 2023. There has been a little improvement in hiring entry level water and sewer utility workers in the past year, but due to many years of not being able to hire and retain staff, we have a significant number of vacancies in the Utility Worker IV and Crew Chief positions resulting in 21 percent of our System Maintenance repair crew positions being vacant.

CCWS continues to experience significant increases in operating expenses such as biosolids disposal, power, chemicals, material costs, and water purchases. In addition, construction costs continue to rise resulting in many of our capital improvement project bids being higher than anticipated.

SOURCES OF REVENUE

There are two sources of revenue that account for more than 98% of Water Fund revenue: water sales and wastewater service fees. Historically, CCWS collects more revenue than budgeted expenses. The result is an annual surplus that is reinvested in the two CCWS capital projects funds.

Water Sales. CCWS provides water distribution services for unincorporated Cobb and the cities of Acworth, Kennesaw, and Powder Springs. This major revenue component to Water System revenue is subject to fluctuation on an annual basis. Water sales vary annually with the severity of the summer seasons. For example, extremely hot and dry summers yield a higher volume of water consumption while normal to mild and wet summers yield a lower amount of water consumption. As a result, the water sales revenue fluctuates accordingly. Water Sales revenue is budgeted at 46.19% of the total Water Fund Revenues.

Wastewater Service Fees. CCWS provides wastewater collection and treatment services for unincorporated Cobb and the cities of Acworth, Kennesaw, and Powder Springs. In addition, Cobb County provides wholesale wastewater treatment services for the cities of Austell, Marietta, and Smyrna and portions of adjoining areas in City of Atlanta, Bartow County, Cherokee County, Douglas County, Fulton County, and Paulding County. Fees collected for these services account for 52.79% of the total revenue collected by the Water System. As wastewater services are billed based on water consumption, this other major revenue component is also subject to fluctuation on an annual basis.

DEBT SUMMARY

Debt currently outstanding for CCWS consists of parity bonds issued by the County and notes payable to the Georgia Environmental Finance Authority (GEFA). In 2013, the 2003 water and sewer serial bond was refunded, resulting in lower debt service. In 2019, the 2009 water & sewer serial bond was refunded, also resulting in lower debt service. In 2020, the 2020 water & sewer serial bond was issued. Proceeds from the bonds provide financing for water and sewer infrastructure. The County received several loans from GEFA in 2009 through 2012 to partially fund the South Cobb Tunnel project. The County has pledged future water customer revenues, net of specified operating expenses, to repay water revenue bonds issued from 2013 to 2020 and the GEFA notes.

The following table shows the debt service schedule of the principal and interest payments for the Water Fund. The final debt service payment is scheduled to be paid in FY 2040. The Water System Fund is an enterprise fund. The principal payments are recorded to a balance sheet account and reduce the existing liability that was established when the bond proceeds were received; therefore, there is no expense budget for principal payments.

WATER SYSTEM FUND								
Sinking Fund Year Ending July 1	Series 2013 Principal	Series 2013 Interest	Series 2019 Principal	Series 2019 Interest	Series 2020 Principal	Series 2020 Interest	Combined Total Principal	Combined Total Interest
2023	$ 7,800,000	$ 167,700	$ 5,935,000	$ 2,416,750	$ 1,100,000	$ 1,021,650	$14,835,000	$ 3,606,100
2024	-	-	$ 6,235,000	$ 2,120,000	$ 1,155,000	$ 966,650	$ 7,390,000	$ 3,086,650
2025	-	-	$ 6,545,000	$ 1,808,250	$ 1,215,000	$ 908,900	$ 7,760,000	$ 2,717,150
2026	-	-	$ 6,870,000	$ 1,481,000	$ 1,235,000	$ 884,600	$ 8,105,000	$ 2,365,600
2027	-	-	$ 7,215,000	$ 1,137,500	$ 1,300,000	$ 822,850	$ 8,515,000	$ 1,960,350
2028-2032	-	-	$15,535,000	$ 1,174,750	$ 7,505,000	$ 3,103,850	$23,040,000	$ 4,278,600
2033-2037	-	-	-	-	$ 8,890,000	$ 1,715,850	$ 8,890,000	$ 1,715,850
2038-2040	-	-	-	-	$ 6,000,000	$ 363,600	$ 6,000,000	$ 363,600

NET POSITION SUMMARY

The following table is a presentation of a four-year history of beginning and ending net position.

WATER AND SEWER FUND CHANGES IN NET POSITION				
	FY 2023 Actual *	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Beginning Net Position	$ 1,352,168,708	$ 1,371,697,612	$ 1,371,697,612	$ 1,371,697,612
Operating Revenues	$ 255,974,278	$ 266,904,470	$ 272,028,077	$ 294,469,741
Operating Expenses	$ 175,913,238	$ 204,009,652	$ 245,360,984	$ 263,650,310
Depreciation	$ (60,095,390)	$ -	$ -	$ -
Nonoperating Revenues	$ (1,660,906)	$ -	$ -	$ -
Capital Contributions	$ 15,979,632	$ -	$ -	$ -
Transfers In	$ 3,252,866	$ 27,000	$ 27,000	$ 27,000
Transfers Out	$ (18,008,338)	$ (62,921,818)	$ (26,694,093)	$ (30,846,431)
Ending Net Position	$ 1,371,697,612	$ 1,371,697,612	$ 1,371,697,612	$ 1,371,697,612

*FY 2023 Actual data from the Consolidated Annual Financial Report (ACFR).

OTHER OPERATING FUNDS

The Other Operating Funds include Community Services Block Grant (CSBG), Hotel/Motel Tax, Law Library, Parking Decks, Street Light District (SLD1), Cumberland Special Services District I (CSSDI), Cumberland Special Services District II (CSSDII), Six Flags Special Services District (SFSSD), and Golf Course. These funds are categorized as Special Revenue Funds except for Golf Course which is categorized as an Enterprise Fund. These Other Operating Funds are funded by user fees and/or grants.

COMMUNITY SERVICES BLOCK GRANT (CSBG) FUND OVERVIEW

The CSBG Fund was established to account for grant monies received from the Georgia Department of Human Resources for the Community Services Block Grant program. CSBG provides operating contributions to community service organizations or programs designed to assist low to moderate income citizens of Cobb County.

The following tables provide a four-year presentation of revenues and expenditures by category for the CSBG Fund.

CSBG FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Intergovernmental Revenues	$ 1,104,920	$ 788,840	$ 804,348	$ 804,348
Total CSBG Revenue	**$ 1,104,920**	**$ 788,840**	**$ 804,348**	**$ 804,348**
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 1,029,925	$ 788,840	$ 804,348	$ 804,348
Total CSBG Expenditure	**$ 1,029,925**	**$ 788,840**	**$ 804,348**	**$ 804,348**

HOTEL/MOTEL TAX FUND OVERVIEW

The Hotel/Motel Tax fund was created to account for Hotel/Motel Tax revenue collected and then transferred via an interfund transfer to the General Fund's Occupational Tax (Business License) Division. In previous years, the Hotel/Motel Tax revenue was recognized directly in the Business License Division of the Community Development Agency. This change was made at the end of FY 2002 to comply with the new Georgia Uniform Chart of Accounts.

The Hotel/Motel Tax fund source of revenue comes from an excise tax collected based on the occupancy of hotel/motel guest rooms, lodging facilities, boarding houses, bed and breakfast establishments, and campgrounds. The Cobb Board of Commissioners is required by state law to use these revenues to promote tourism in Cobb.

Approximately 62.5% of budgeted revenues in this fund, or $12,812,500, are dedicated to restricted expenditures for the Cobb-Marietta Coliseum and Exhibit Hall Authority. The Performing Arts Center bond principal and interest obligations total $3,972,900 (19.4%), and the remaining $3,714,600 (18.1%) is transferred to the General Fund for payment of Stadium Debt Service.

The following table is a four-year presentation of revenues and expenditures by category for the Hotel/Motel Tax Fund.

HOTEL/MOTEL TAX FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Other Taxes	$ 20,589,809	$ 18,000,000	$ 20,500,000	$ 20,500,000
Total Hotel/Motel Tax Revenue	$ 20,589,809	$ 18,000,000	$ 20,500,000	$ 20,500,000
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 12,868,630	$ 11,250,000	$ 12,812,500	$ 12,812,500
Debt Service	$ 3,851,500	$ 3,910,900	$ 3,972,900	$ 4,042,000
Transfers Out	$ 3,869,678	$ 2,839,100	$ 3,714,600	$ 3,645,500
Total Hotel/Motel Tax Expenditure	$ 20,589,809	$ 18,000,000	$ 20,500,000	$ 20,500,000

ISSUES AND TRENDS

Increased tourism to Cobb County has significantly increased the collections of taxes, thus the FY25 adopted budget reflects this increase.

LAW LIBRARY FUND OVERVIEW

The Law Library fund provides for the operation and maintenance of the County's law library. Approximately 86.45% of the FY25 revenue is for the collection of fines associated with legal costs exacted from each action or case filed within the County. Approximately 77.98% of the Law Library's FY25 operating budget is for library materials.

The following table is a four-year presentation of revenues and expenditures by category for the Law Library Fund.

LAW LIBRARY FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Fines and Forfeitures	$ 495,280	$ 480,000	$ 450,000	$ 450,000
Other Financing Sources	$ 18,737	$ 11,500	$ 16,250	$ 16,250
Transfers	$ -	$ 65,834	$ 54,279	$ 54,279
Total Law Library Revenue	$ 514,017	$ 557,334	$ 520,529	$ 520,529
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 245,676	$ 263,310	$ 226,505	$ 226,505
Operating	$ 220,204	$ 294,024	$ 294,024	$ 294,024
Total Law Library Expenditure	$ 465,880	$ 557,334	$ 520,529	$ 520,529

PARKING DECKS FUND OVERVIEW

The Parking Deck Fund is responsible for the operation and maintenance of the two parking decks located at Marietta Square (Cobb County Building Deck – opened early 1992 and Lawrence Street Deck – opened March 2011). Each deck has its own revenue and expenditure budget within the fund. Their primary revenue source is fees collected from the public and fees collected from County employees for use of parking spaces. These revenues represent approximately 89.54% of total revenues for FY25. The Association County Commissioners of Georgia (ACCG) Leasing Program Certificates of Participation (Cobb County Courthouse Parking Deck Project), Series 2010, Bond was satisfied in early FY23, allowing the Parking Deck Fund to build a healthy fund balance.

The following table is a four-year presentation of revenues and expenditures by category for the Parking Decks Fund.

PARKING DECKS FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Charges for Services	$ 927,148	$ 790,000	$ 679,000	$ 679,000
Miscellaneous Revenue	$ 588	$ 100	$ 100	$ 100
Other Financing Sources	$ 51	$ -	$ -	$ -
Transfers	$ 479,185	$ 79,185	$ 79,185	$ 79,185
Total Parking Decks Revenue	$ 1,406,972	$ 869,285	$ 758,285	$ 758,285
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 414,721	$ 377,004	$ 426,573	$ 426,573
Capital	$ -	$ -	$ 130,000	$ -
Debt Service	$ 6,065,083	$ -	$ -	$ -
Contingency	$ -	$ 492,281	$ 201,712	$ 331,712
Total Parking Decks Expenditure	$ 6,479,804	$ 869,285	$ 758,285	$ 758,285

STREET LIGHT DISTRICT FUND OVERVIEW

The Street Light District is the major component of the County's Street Light Program. Although the Street Light Program was established in 1979, it was not until October 2010 (during FY 2011) that the Street Light District's $4.3 million component was transferred from the Cobb Department of Transportation's (DOT) budget in the General Fund to its own fund. The program and fund remain under the management of DOT.

The fund, in cooperation with the local electric utilities, is responsible for the set-up, operation and maintenance of the street light districts in the County. The Cobb Water System manages the monthly billing and collection of fees that supports the program. Street Light districts within the municipal city limits of Cobb's six cities are managed/billed/collected by those municipalities. These districts include neighborhoods or sections of roadways where lighting is provided for the primary benefit of a defined group of property owners, who pay for this installation and service. Although most streetlights are in residential areas, there are some districts of commercial properties. Residential property owners pay a flat rate per location per month. Commercial owners pay a rate based on linear feet of street light coverage.

The following table is a four-year presentation of revenues and expenditures by category for the Street Light District Fund.

STREET LIGHT DISTRICT (SLD1) FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Charges for Services	$ 5,931,561	$ 6,133,321	$ 6,095,364	$ 6,095,364
Miscellaneous Revenue	$ 103,106	$ 1,000	$ 1,000	$ 1,000
Other Financing Sources	$ 141,059	$ 1,000	$ 1,000	$ 1,000
Total SLD1 Revenue	$ 6,175,727	$ 6,135,321	$ 6,097,364	$ 6,097,364
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Personnel Services	$ 339,913	$ 424,842	$ 386,885	$ 386,885
Operating	$ 5,426,867	$ 5,683,479	$ 5,683,479	$ 5,683,479
Transfers Out	$ 24,544	$ 27,000	$ 27,000	$ 27,000
Total SLD1 Expenditure	$ 5,791,324	$ 6,135,321	$ 6,097,364	$ 6,097,364

SPECIAL SERVICES DISTRICTS

The Georgia Constitution authorizes the Board of Commissioners of Cobb County, on behalf of the County, to create special districts for the provision of local government services within such districts and levy and collect fees, assessments, and taxes within such district to pay, wholly or partially, the cost of providing such services and to construct and maintain facilities thereof. The intention of such special services districts is to assist with revitalization initiatives and to improve economic conditions within the area. The special districts created within Cobb County are Cumberland Special Services District I (CSSD I), Cumberland Special Services District II (CSSD II), and Six Flags Special Services District.

CUMBERLAND SPECIAL SERVICES DISTRICT I FUND OVERVIEW

The Cumberland Special Services District I (CSSDI) was created in FY 2015 to account for occupancy tax assessed within the district.

The following table is a four-year presentation of revenues and expenditures by category for the Cumberland Special Service District Fund.

CUMBERLAND SPECIAL SERVICE DISTRICT (CSSD I) FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Miscellaneous Revenue	$ 3,606,288	$ 3,500,000	$ 3,600,000	$ 3,600,000
Other Financing Sources	$ 141,785	$ -	$ 50,000	$ 50,000
Total CSSD I Revenue	$ 3,748,073	$ 3,500,000	$ 3,650,000	$ 3,650,000
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 2,379,973	$ -	$ -	$ -
Transfers Out	$ 2,274,330	$ 3,500,000	$ 3,650,000	$ 3,650,000
Total CSSD I Expenditure	$ 4,654,303	$ 3,500,000	$ 3,650,000	$ 3,650,000

CUMBERLAND SPECIAL SERVICES DISTRICT II FUND OVERVIEW

The Cumberland Special Services District II (CSSDII) was created in FY 2014 to account for the property tax assessed within the district. The initial millage rate was established at 3.0 mills in February 2014. The millage rate has declined and currently, the rate has remained unchanged since tax year 2016 at 2.45 mills.

The following table is a four-year presentation of revenues and expenditures by category for the Cumberland Special Service District II Fund.

CUMBERLAND SPECIAL SERVICE DISTRICT II (CSSD II) FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Property Taxes	$ 7,553,012	$ 8,925,876	$ 8,741,000	$ 8,741,000
Penalties & Interest	$ 15,255	$ 18,000	$ 14,800	$ 14,800
Other Financing Sources	$ 64,555	$ 10,000	$ 50,000	$ 50,000
Total CSSD II Revenue	$ 7,632,823	$ 8,953,876	$ 8,805,800	$ 8,805,800
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Transfers Out	$ 7,664,670	$ 8,500,000	$ 7,500,000	$ 7,500,000
Contingency	$ -	$ 453,876	$ 1,305,800	$ 1,305,800
Total CSSD II Expenditure	$ 7,664,670	$ 8,953,876	$ 8,805,800	$ 8,805,800

SIX FLAGS SPECAIAL SERVICES DISTRICT FUND OVERVIEW

The Six Flags Special Services District (SFSSD) was created in FY 2014 to account for the property tax assessed within the district. The initial millage rate was established at 3.5 mills in July 2014. The millage rate for this special service district has remained unchanged since its inception.

The following table is a four-year presentation of revenues and expenditures by category for the Six Flags Special Service District Fund.

SIX FLAGS SPECIAL SERVICE DISTRICT FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Property Taxes	$ 1,047,262	$ 1,246,495	$ 1,246,995	$ 1,246,995
Penalties & Interest	$ 2,520	$ 200	$ 2,100	$ 2,100
Other Financing Sources	$ 48,088	$ 1,100	$ 25,000	$ 25,000
Total Six Flags SSD Revenue	$ 1,097,870	$ 1,247,795	$ 1,274,095	$ 1,274,095
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 55,800	$ 54,000	$ 54,000	$ 54,000
Capital	$ 3,769	$ -	$ -	$ -
Debt Service	$ 714,248	$ 718,848	$ 717,748	$ 721,123
Contingency	$ -	$ 474,947	$ 502,347	$ 498,972
Total Six Flags SSD Expenditure	$ 773,816	$ 1,247,795	$ 1,274,095	$ 1,274,095

GOLF COURSE FUND OVERVIEW

The Golf Course Fund was established to account for the operation and maintenance of the Cobblestone Golf Course. Operations are funded through charges for use of the golf course, concessions, and pro shop sales.

The following table is a four-year presentation of revenues and expenditures by category for the Golf Course Fund.

GOLF COURSE FUND				
Revenue Sources	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Charges for Services	$ 2,854,516	$ 2,248,700	$ 2,619,500	$ 2,619,500
Miscellaneous Revenue	$ 8,086	$ -	$ 1,000	$ 1,000
Other Financing Sources	$ 31,747	$ 100	$ 1,000	$ 1,000
Total Golf Course Revenue	$ 2,894,349	$ 2,248,800	$ 2,621,500	$ 2,621,500
Expenditure Classification	**FY23 Actual**	**FY24 Adopted**	**FY25 Adopted**	**FY26 Proposed**
Operating	$ 2,412,874	$ 1,512,351	$ 2,448,083	$ 2,448,083
Capital	$ 13,900	$ 28,647	$ 135,417	$ 135,417
Depreciation	$ 37,898	$ -	$ 38,000	$ 38,000
Contingency	$ -	$ 707,802	$ -	$ -
Total Golf Course Expenditure	$ 2,464,672	$ 2,248,800	$ 2,621,500	$ 2,621,500

FUND BALANCE SUMMARY/CHANGES IN NET POSITION

The following tables are a four-year presentation of beginning and ending fund balances and changes in net position. Revenues and expenditures are not separated by category since that information is presented earlier in the Other Operating Funds Revenue & Expenditure Summary.

*FY 2023 Actual data from the Annual Comprehensive Financial Report (ACFR).

CSBG:

CSBG FUND BALANCE SUMMARY				
	FY 2023 Actual *	**FY 2024 Adopted**	**FY 2025 Adopted**	**FY 2026 Proposed**
Beginning Balance	$ -	$ (5)	$ (5)	$ (5)
Revenues	$ 1,104,920	$ 788,840	$ 804,348	$ 804,348
Expenditures	$ 1,029,925	$ 788,840	$ 804,348	$ 804,348
Transfers Out	$ (75,000)	$ -	$ -	$ -
Ending Balance	$ (5)	$ (5)	$ (5)	$ (5)
Restricted	$ (5)			