



Pierce County Board of Commissioners

Public Hearing

312 Nichols St, Blackshear, GA 31516

Annex Courtroom

September 8, 2026, 10:00 a.m.

Commissioners in attendance

Neal Bennett, Chairman

Troy Mattox, District 1

Randy Dixon, District 3

David Lowman, District 4

Commissioner not in attendance

Graham Raley, District 2

Staff in attendance

Thomas Sauls, County Manager

Donna Golding, County Clerk

Adam Craft, County Attorney

1. Call to Order-Chairman Neal Bennett called the meeting to order at 10:00 a.m.
2. Invocation and Pledge of Allegiance-Commissioner David Lowman led the invocation and Commissioner Troy Mattox led the Pledge of Allegiance.
3. Discussion of FY 2027 Budget- County Manager Thomas Sauls presented the proposed FY 2027 Budget to the Board of Commissioners and the Pierce County citizens in attendance.

County Manager Sauls stated that he, Accounting Clerk Ms. Mary Skipper, and Chairman Neal Bennett worked closely with each department head during the budget preparation process to ensure that departmental needs were addressed and that unnecessary expenditures were not included in the proposed budget.

The proposed FY 2027 Budget totals \$17,110,504.64, which represents an increase of \$28,709.26 over the FY 2026 Budget.

**PIERCE COUNTY BOARD OF COMMISSIONERS
FY 2027 PROPOSED BUDGET**

	2026	2027
	Budget	Proposed
Revenues		
Taxes		
Timber Tax	\$ 42,000.00	\$ 45,000.00
H/D Equipment-Current YR	\$ 500.00	\$ 500.00
Motor Vehicles	\$ 80,000.00	\$ 85,000.00
IR Ad Valorem Tax Big Trucks	\$ -	\$ 60,000.00
Mobile Homes	\$ 175,000.00	\$ 175,000.00
Intangible/Reg & Recording	\$ 106,000.00	\$ 115,000.00
Railroad Equipment	\$ -	\$ 18,000.00
MV Title Ad Valorem Tax	\$ 1,400,000.00	\$ 1,425,000.00
Property Not On Digest	\$ 40,000.00	\$ 40,000.00
Transfer Tax	\$ 50,000.00	\$ 42,000.00
Local Option Sales & Use LOST	\$ 2,000,000.00	\$ 2,100,000.00
Alcoholic Beverage Excise Tax	\$ 56,000.00	\$ 51,000.00
Business and Occupation Tax	\$ 45,000.00	\$ 61,000.00
Insurance Premiums Tax	\$ 1,400,000.00	\$ 1,471,000.00
Financial Institutions Tax	\$ 32,000.00	\$ 35,000.00
General Property Pen/Int Tax	\$ 132,000.00	\$ 125,000.00
FI FA Penalties/Interest Tax	\$ 11,000.00	\$ 8,500.00
Real Property	\$ 7,277,868.00	\$ 7,740,013.90
	\$ 12,847,368.00	\$ 13,597,013.90
Permits & Fees		
Beer & Wine License	\$ 6,000.00	\$ 8,000.00
Liquor License	\$ 3,000.00	\$ 5,000.00
Plats-Zoning & Land Use	\$ 5,500.00	\$ 7,000.00
Soil/Erosion Permit	\$ 500.00	\$ 250.00
Mobile Homes-House Moving	\$ 28,000.00	\$ 30,000.00
Signs	\$ 750.00	\$ 800.00
Marriage Licenses	\$ 5,900.00	\$ 6,500.00
Pistol Permits	\$ 8,000.00	\$ 9,500.00
Admin Fee - Septic/Well Permits	\$ 2,000.00	\$ 3,000.00
Building Inspections	\$ 75,000.00	\$ 90,000.00
Plumbing Inspections	\$ 5,500.00	\$ 6,500.00
Electrical Inspections	\$ 19,000.00	\$ 20,500.00
Air Conditioning Inspections	\$ 14,000.00	\$ 15,500.00
Admin Fees-Business License	\$ 5,000.00	\$ 8,000.00
Business License Penalty	\$ 1,000.00	\$ 1,500.00
	\$ 179,150.00	\$ 212,050.00
Charges for Services		
FIFA-Clerk Fees	\$ 5,500.00	\$ 4,500.00
Court Costs-Bond Admin	\$ 7,500.00	\$ 7,000.00
Superior Court-Court Cost	\$ 2,200.00	\$ 2,500.00
State Court-Court Cost	\$ 2,000.00	\$ 5,500.00
State-Attorney Fees	\$ 500.00	\$ 500.00
Superior -Attorney Fees	\$ 3,000.00	\$ 4,500.00
Clerk-Adoption Fingerprint	\$ 500.00	\$ 500.00
Recording of Legal Instrument	\$ 135,000.00	\$ 136,000.00
Clerk-General Copies	\$ 4,000.00	\$ 4,500.00
Motor Veh Tag Collect Fee	\$ 59,000.00	\$ 65,000.00

GEN 2027 Proposed Budget

	2026	2027
	Budget	Proposed
Election Qualifying Fees/Poll Worker and Exp Reimb	\$ 5,000.00	\$ 5,000.00
Commissions on Tax Collect	\$ 148,000.00	\$ 280,000.00
GPDSC Application Fees	\$ 3,500.00	\$ 1,000.00
Sheriff's Account Report	\$ 21,000.00	\$ 38,000.00
Sheriff Svc- State Court	\$ 1,200.00	\$ 1,500.00
Sheriff Svc - Magistrate Ct	\$ 27,000.00	\$ 28,000.00
Sheriff's Service-Sup Court	\$ -	\$ 1,800.00
Fingerprint Fees	\$ 100.00	\$ 100.00

Prisoner Housing Fee	\$ 300,000.00	\$ 300,000.00
Ambulance Fees	\$ 800,000.00	\$ 800,000.00
BOE Special Detail Fees	\$ 54,000.00	\$ 54,000.00
Sale of Culvert Pipe	\$ 5,000.00	\$ 4,000.00
Sale of Scrap Metal	\$ -	\$ 4,000.00
Background Check Fees	\$ 1,600.00	\$ 1,500.00
NFC/Gym Rental	\$ 500.00	\$ 500.00
	\$ 1,586,100.00	\$ 1,749,900.00
Fines & Forfeitures		
Fine-Superior Court Cash	\$ 37,000.00	\$ 46,000.00
Fines-Superior Technology-Imaging (Restricted)	\$ 9,000.00	\$ 9,500.00
Fine-State Court Cash	\$ 155,000.00	\$ 165,000.00
State Ct-Judicial Fund	\$ 6,000.00	\$ 5,500.00
Fine-Court-Magistrate	\$ 17,000.00	\$ 17,500.00
Clerk of Court-Subpoenas	\$ 1,200.00	\$ 500.00
	\$ 225,200.00	\$ 244,000.00
Interest		
Interest-Primesouth Bank	\$ 4,000.00	\$ 389,000.00
Interest Revenues - Edward Jones		\$ 70,000.00
Stocks/Dividends	\$ 25,000.00	\$ 100.00
	\$ 29,000.00	\$ 459,100.00
Recreation Department		
Event Admission Fees	\$ 68,000.00	\$ 72,500.00
Basketball Fees	\$ 2,100.00	\$ 9,000.00
Baseball Fees	\$ 15,000.00	\$ 12,000.00
Softball Fees	\$ 5,500.00	\$ 5,500.00
Volleyball Fees	\$ -	\$ 3,000.00
Blast Ball/T-Ball Fees	\$ 800.00	\$ 1,200.00
Soccer Fees	\$ 14,000.00	\$ 13,000.00
Cheerleading Fees	\$ 3,000.00	\$ 2,000.00
Football Fees	\$ 11,000.00	\$ 11,000.00
Tennis Fees	\$ 400.00	\$ 250.00
Golf Fees	\$ 400.00	\$ 500.00
Other Leagues Fee	\$ 4,000.00	\$ 4,500.00
Track &Field Fees	\$ 400.00	\$ 1,200.00
District Tournament Fees	\$ -	\$ 750.00
Camp Registration	\$ -	\$ 1,500.00
Concession Income	\$ 86,000.00	\$ 60,000.00
Field Light Rental	\$ 200.00	\$ 200.00
Field Rental	\$ 1,000.00	\$ 500.00
Pictures Commission	\$ -	\$ 200.00
Gym Rental	\$ 400.00	\$ 500.00

	2026	2027
	Budget	Proposed
Sponsorships	\$ 14,000.00	\$ 10,000.00
Fund Raisers-Shirts, Etc.	\$ -	\$ 500.00
Misc. Revenue	\$ 1,000.00	\$ -
Transfer In-General Fund	\$ 433,957.24	\$ -
	\$ 661,157.24	\$ 209,800.00
Other		
NFC Rent USDA	\$ 98,150.00	\$ 98,150.00
Drink Machine Revenue	\$ 200.00	\$ 100.00
Reimbursement of Election Costs	\$ -	\$ 9,100.00
P-Card Rebate	\$ -	\$ 1,500.00
Misc. Revenue	\$ 8,000.00	\$ 6,000.00
Sale of Assets - Under \$5,000	\$ -	\$ 2,500.00
Sale of Assets - Over \$5,000	\$ -	\$ 550,000.00
	\$ 106,350.00	\$ 667,350.00
Transfers In		

Transfers In From Reserve	\$ 1,476,179.40	\$ -
Total Revenue	\$ 17,110,504.64	\$ 17,139,213.90
Expenditures		
Commission-1110		
Regular Employees	\$ 69,074.00	\$ 69,074.00
Group Insurance	\$ 42,530.00	\$ 39,500.00
Social Security (FICA)	\$ 4,282.59	\$ 4,192.70
Medicare	\$ 1,001.57	\$ 980.55
Retirement Contributions	\$ 3,453.70	\$ 3,381.21
FUTA	\$ -	\$ 168.00
Workers' Compensation	\$ 1,851.18	\$ 1,704.13
Travel Allowance (Vehicle Allowance)	\$ 9,000.00	\$ 9,602.24
Purchased Professional/Tech Services	\$ 62,980.00	\$ 79,000.00
Legal Fees	\$ 15,300.00	\$ 13,000.00
Misc. Expenses	\$ 600.00	\$ -
Ins-Liability/Veh/Building	\$ 450,000.00	\$ 425,000.00
Advertising	\$ 1,000.00	\$ 5,500.00
Travel	\$ 8,000.00	\$ 12,000.00
Dues	\$ 4,261.00	\$ 5,200.00
Schools & Seminars	\$ 4,700.00	\$ 3,000.00
Office Supplies	\$ 150.00	\$ 150.00
Postage	\$ -	\$ 200.00
Food-Government Expenditure	\$ 1,500.00	\$ -
Subscriptions/Books	\$ 100.00	\$ -
	\$ 679,784.04	\$ 671,652.83
Chairman-1310		
Regular Employees	\$ 37,395.00	\$ 36,843.77
Group Insurance	\$ 32,916.00	\$ 19,484.52
Social Security (FICA)	\$ 2,318.49	\$ 2,284.31
Medicare	\$ 542.23	\$ 534.23
Retirement Contributions	\$ 1,869.75	\$ 2,082.10
FUTA	\$ -	\$ 42.00
Workers' Compensation	\$ 1,002.19	\$ 928.46
Travel Allowance	\$ 4,800.00	\$ 4,800.00

	2026	2027
	Budget	Proposed
Misc Expenses	\$ 100.00	\$ -
Cellular Phones	\$ 1,700.00	\$ 500.00
Travel	\$ 9,500.00	\$ 7,000.00
Dues	\$ 150.00	\$ 150.00
Schools & Seminars	\$ 4,500.00	\$ 3,500.00
Office Supplies/Furniture	\$ 500.00	\$ 500.00
Computer Purchase	\$ 900.00	\$ -
	\$ 98,193.65	\$ 78,649.39
County Manager-1320		
Regular Employees	\$ 105,000.00	\$ 109,200.00
Social Security (FICA)	\$ 6,510.00	\$ 6,770.40
Medicare	\$ 1,522.50	\$ 1,583.40
Retirement Contributions	\$ 5,250.00	\$ -
FUTA	\$ -	\$ 42.00
Workers' Compensation	\$ 346.50	\$ 294.84
Travel (Car) Allowance	\$ 4,800.00	\$ 4,800.00
Purchased Prof/Tech Svcs	\$ 3,000.00	\$ -
Misc Expenses	\$ 500.00	\$ -
Telephone/Internet	\$ 500.00	\$ 250.00
Cellular Phones	\$ 700.00	\$ 500.00
Travel	\$ 4,800.00	\$ 4,800.00
Dues	\$ 300.00	\$ 300.00
Schools & Seminars	\$ 2,800.00	\$ 2,800.00

Office Supplies	\$ 400.00	\$ 400.00
Food-Government Expenditure	\$ 800.00	\$ -
Subscriptions/Books	\$ 120.00	\$ -
Office Equipment Purchased	\$ 800.00	\$ 800.00
	\$ 138,149.00	\$ 132,540.64
County Clerk-1330		
Regular Employees	\$ 45,635.00	\$ 50,597.25
Overtime	\$ 3,000.00	\$ 5,000.00
Group Insurance	\$ 10,848.00	\$ 9,875.00
Social Security (FICA)	\$ 3,015.37	\$ 3,459.43
Medicare	\$ 705.21	\$ 809.06
Retirement Contributions	\$ 2,431.75	\$ 2,529.86
FUTA	\$ -	\$ 42.00
Workers' Compensation	\$ 160.50	\$ 145.97
Repair/Maint Computers	\$ 400.00	\$ 400.00
Telephone/Internet	\$ 250.00	\$ 250.00
Cellular Phones	\$ 600.00	\$ 400.00
Travel	\$ 3,000.00	\$ 5,000.00
Dues	\$ 50.00	\$ 50.00
Schools & Seminars	\$ 1,500.00	\$ 4,500.00
Office Supplies	\$ 800.00	\$ 800.00
Uniforms	\$ 150.00	\$ 150.00
	\$ 72,545.82	\$ 84,008.57
Elections-1400		
Regular Employees	\$ 88,674.00	\$ 90,962.56
Poll Workers	\$ 45,200.00	\$ 9,100.00
Overtime	\$ 5,000.00	\$ 6,656.00

	2026	2027
	Budget	Proposed
Group Insurance	\$ 23,680.00	\$ 19,750.00
Social Security (FICA)	\$ 7,731.96	\$ 6,616.55
Medicare	\$ 2,064.42	\$ 1,547.42
Retirement Contributions	\$ 4,683.70	\$ 5,003.13
FUTA	\$ -	\$ 138.60
Workers' Compensation	\$ 469.83	\$ 282.15
Purchased Professional/Technical Serv	\$ 10,158.00	\$ 10,565.23
Repair/Maint-Office Equipment	\$ 1,100.00	\$ 500.00
Repair/Maint-Equipment	\$ 500.00	\$ 500.00
Misc Expenses	\$ 500.00	\$ -
Telephone/Cell Phone	\$ 400.00	\$ 1,600.00
Advertising	\$ 4,000.00	\$ 1,500.00
Printing & Binding	\$ 2,500.00	\$ 1,000.00
Travel	\$ 750.00	\$ 1,000.00
Dues	\$ 600.00	\$ 1,200.00
Schools & Seminars	\$ 3,000.00	\$ 5,200.00
Board of Elections/Poll Workers	\$ 3,500.00	\$ 2,000.00
Office Supplies	\$ 1,200.00	\$ 400.00
Postage	\$ 500.00	\$ 750.00
Cleaning/Other Supplies	\$ 100.00	\$ 100.00
Diesel/Gas	\$ 100.00	\$ 100.00
Food-Government Expenditures	\$ 750.00	\$ 250.00
Subscript/Books/Periodical	\$ 1,300.00	\$ 1,300.00
Tools & Supplies	\$ 400.00	\$ 400.00
Office Equip Purchased	\$ 300.00	\$ 300.00
	\$ 209,161.92	\$ 168,721.64
Finance Administraton-1512		
Regular Employees	\$ 156,612.00	\$ 165,234.95
Group Insurance	\$ 32,544.00	\$ 29,625.00
Social Security (FICA)	\$ 9,709.95	\$ 10,244.56
Medicare	\$ 2,270.87	\$ 2,395.91

Retirement Contributions	\$ 7,830.60	\$ 8,261.75
FUTA	\$ -	\$ 126.00
Workers' Compensation	\$ 516.82	\$ 446.13
Purchased Prof/Tech Svcs	\$ 78,000.00	\$ 110,116.00
Auditing	\$ 44,000.00	\$ 65,000.00
Repair/Maint-Office Equip	\$ 2,300.00	\$ 2,300.00
Misc Expenses	\$ 300.00	\$ -
Telephone	\$ 2,800.00	\$ 2,800.00
Advertising	\$ 500.00	\$ -
Travel	\$ 2,600.00	\$ 2,600.00
Dues	\$ 250.00	\$ -
Bank Credit Card Maint Fees	\$ 4,000.00	\$ 1,500.00
Schools & Seminars	\$ 2,300.00	\$ 3,300.00
Document Storage	\$ 500.00	\$ -
Office Supplies	\$ 2,450.00	\$ 3,200.00
Postage	\$ 4,000.00	\$ 4,000.00
	\$ 353,484.24	\$ 411,150.30
Tax Commissioner-1545		
Regular Employees	\$ 213,701.00	\$ 214,171.47
Overtime	\$ 500.00	\$ -

	2026	2027
	Budget	Proposed
Group Insurance	\$ 54,240.00	\$ 32,000.00
Social Security (FICA)	\$ 13,280.46	\$ 13,278.63
Medicare	\$ 3,105.91	\$ 3,105.49
Retirement Contributions	\$ 10,710.05	\$ 7,500.00
FUTA	\$ -	\$ 210.00
Workers' Compensation	\$ 706.86	\$ 578.26
Legal & Recording	\$ 10,500.00	\$ 10,500.00
Repair/Maint-Computers	\$ 25,000.00	\$ 25,000.00
Repair/Maint-Office Equip	\$ 2,500.00	\$ 2,500.00
Telephone	\$ 3,000.00	\$ 3,000.00
Advertising	\$ 4,000.00	\$ 4,000.00
Printing & Binding	\$ 27,000.00	\$ 28,000.00
Travel	\$ 3,000.00	\$ 3,000.00
Dues	\$ 600.00	\$ 800.00
Bank Maint Fees	\$ 250.00	\$ 250.00
Schools & Seminars	\$ 1,800.00	\$ 2,000.00
Office Supplies	\$ 4,000.00	\$ 4,000.00
Postage	\$ 3,500.00	\$ 3,500.00
Office Equip-Purchased	\$ 2,000.00	\$8,667.88
	\$ 383,394.28	\$ 366,061.73
Tax Assessor-1550		
Regular Employees	\$ 230,540.00	\$ 241,865.26
Overtime	\$ 300.00	\$ 300.00
Group Insurance	\$ 54,240.00	\$ 39,500.00
Social Security (FICA)	\$ 14,312.08	\$ 14,995.65
Medicare	\$ 3,347.18	\$ 3,507.05
Retirement Contributions	\$ 11,542.00	\$ 12,093.26
FUTA	\$ -	\$ 240.00
Workers' Compensation	\$ 6,186.51	\$ 6,095.00
Purchased Prof/Tech Svcs	\$ 69,000.00	\$ 61,000.00
Legal & Recording	\$ -	\$ 100.00
Repair/Maint-Office Equip	\$ 2,700.00	\$ 2,700.00
Repair/Maint-Vehicles	\$ 2,500.00	\$ 2,500.00
Telephone	\$ 3,100.00	\$ 3,100.00
Cellular Phones	\$ 1,350.00	\$ 1,350.00
Advertising	\$ 500.00	\$ 500.00
Printing & Binding	\$ 10,000.00	\$ 10,500.00
Travel	\$ 5,500.00	\$ 5,500.00
Dues	\$ 4,000.00	\$ 4,000.00

Schools & Seminars	\$ 4,500.00	\$ 4,500.00
Office Supplies	\$ 500.00	\$ 2,500.00
Postage	\$ 1,500.00	\$ 1,500.00
Diesel/Gas	\$ 1,700.00	\$ 1,700.00
Subscript/Books/Periodical	\$ 2,200.00	\$ 1,500.00
Office Equip Purchased	\$ 300.00	\$ 300.00
Lease of Equipment/Vehicle Enterprise	\$ 9,096.00	\$ 9,096.00
	\$ 438,913.77	\$ 430,942.22
Building-Courthouse - 1565		
Lawn Care	\$ 250.00	\$ 2,500.00
Repair/Maint-Office Equip	\$ 1,500.00	\$ 1,500.00
Repair/Maint-Building	\$ 50,000.00	\$ 47,800.00

	2026	2027
	Budget	Proposed
Repair/Maint-Equipment	\$ 20,000.00	\$ 15,000.00
Pest Control	\$ 500.00	\$ 250.00
Misc Expenses	\$ 1,000.00	\$ -
Claims/Damages	\$ 500.00	\$ 500.00
Telephone	\$ 8,500.00	\$ 8,000.00
Document Destruction	\$ -	\$ 1,400.00
Cleaning/Other Supplies	\$ 4,250.00	\$ 3,500.00
Water/Sewerage	\$ 4,000.00	\$ 1,200.00
Electricity	\$ 55,000.00	\$ 60,000.00
Alarm System-Fire Control	\$ 3,000.00	\$ 3,000.00
Equipment Purchased	\$ 750.00	\$ -
	\$ 149,250.00	\$ 144,650.00
EOC Building Carter Avenue 1566 Dept 3600		
Purchased Prof/Tech Svcs	\$ -	\$ 2,400.00
Repair/Maint-Building	\$ 45,000.00	\$ 12,500.00
Repair/Maint-Equip	\$ -	\$ 1,000.00
Pest Control	\$ 360.00	\$ 360.00
Document Destruction	\$ -	\$ 500.00
Cleaning/Other Supplies	\$ 200.00	\$ 1,200.00
Natural Gas	\$ -	\$ 2,000.00
Electricity	\$ 14,000.00	\$ 15,000.00
	\$ 59,560.00	\$ 34,960.00
Annex Building-Nichols St-1568		
Regular Employees	\$ 83,605.00	\$ 85,662.72
Group Insurance	\$ 21,696.00	\$ 19,750.00
Social Security (FICA)	\$ 5,183.51	\$ 5,311.09
Medicare	\$ 1,212.27	\$ 1,242.11
Retirement Contributions	\$ 4,180.25	\$ 4,283.14
FUTA	\$ -	\$ 84.00
Workers' Compensation	\$ 4,615.00	\$ 3,837.69
Repair/Maint-Office Equip	\$ 300.00	\$ -
Repair/Maint-Vehicles	\$ 3,500.00	\$ 3,500.00
Repair/Maint-Building	\$ 18,000.00	\$ 18,000.00
Repair/Maint-Equipment	\$ 3,000.00	\$ 3,000.00
Pest Control	\$ 350.00	\$ 350.00
Miscellaneous	\$ 300.00	\$ -
Telephone	\$ 500.00	\$ 200.00
Cellular Phones	\$ 1,200.00	\$ 1,200.00
Travel	\$ 250.00	\$ -
Document Destruction	\$ 1,200.00	\$ 1,200.00
Office Supplies	\$ 2,000.00	\$ 2,840.00
Cleaning/Other Supplies	\$ 9,000.00	\$ 4,000.00
Uniforms Purchased-Person	\$ 500.00	\$ 400.00
Water/Sewerage	\$ 1,250.00	\$ 1,250.00
Electricity	\$ 35,000.00	\$ 35,000.00
Diesel/Gas	\$ 2,800.00	\$ 2,800.00

Tools & Supplies	\$ 1,500.00	\$ 500.00
Equipment Purchased	\$ 5,000.00	\$ 1,000.00
	\$ 206,142.03	\$ 195,410.75
Archives Building-1570		

7

	2026	2027
	Budget	Proposed
Repair/Maint-Building	\$ 3,500.00	\$ 3,500.00
Pest Control	\$ 250.00	\$ 250.00
Electricity	\$ 3,000.00	\$ 3,000.00
Alarm System-Fire Control	\$ 6,000.00	\$ 6,000.00
	\$ 12,750.00	\$ 12,750.00
General Admin-1595		
Southeast GA RDC Dues and Technical Assistance	\$ 23,000.00	\$ 23,000.00
Seven Rivers Res Conservation Dues	\$ 750.00	\$ 750.00
	\$ 23,750.00	\$ 23,750.00
Superior Court-2150		
Regular Employees	\$ 28,744.00	\$ 11,466.00
Social Security (FICA)	\$ 1,782.13	\$ -
Medicare	\$ 416.79	\$ -
Workers' Compensation	\$ 94.86	\$ -
Court Reporter	\$ 24,000.00	\$ 30,000.00
Repair/Maint-Office Equip	\$ 3,500.00	\$ 3,000.00
Telephone	\$ 200.00	\$ 150.00
Travel	\$ 1,500.00	\$ 500.00
Witness Fees	\$ 800.00	\$ 500.00
Jury Duty Expense	\$ 16,000.00	\$ 16,000.00
Court Cost	\$ 3,500.00	\$ 3,500.00
GBI Fingerprinting	\$ 500.00	\$ 500.00
Office Supplies	\$ 5,000.00	\$ 5,000.00
Postage	\$ 3,000.00	\$ 2,500.00
	\$ 89,037.77	\$ 73,116.00
Clerk of Court-2180		
Regular Employees	\$ 272,496.00	\$ 274,408.11
Overtime	\$ -	\$ 1,000.00
Group Insurance	\$ 54,240.00	\$ 59,250.00
Social Security (FICA)	\$ 16,894.75	\$ 17,013.30
Medicare	\$ 3,951.19	\$ 3,978.92
Retirement Contributions	\$ 13,624.80	\$ 13,720.41
FUTA	\$ -	\$ 252.00
Workers' Compensation	\$ 899.24	\$ 740.90
Employment Screenings	\$ 100.00	\$ 100.00
Repair/Maint-Computers-Software Support	\$ 26,000.00	\$ 41,000.00
Misc Expenses	\$ 300.00	\$ -
Telephone	\$ 2,000.00	\$ 2,000.00
Cellular Phones	\$ 650.00	\$ 650.00
Advertising	\$ 250.00	\$ 250.00
Travel	\$ 1,500.00	\$ 1,500.00
Dues	\$ 1,200.00	\$ 1,200.00
Schools & Seminars	\$ 1,000.00	\$ 1,000.00
Office Supplies	\$ 2,000.00	\$ 1,500.00
Postage	\$ 1,500.00	\$ 1,500.00
Subscriptions/Books/Periodical	\$ 125.00	\$ -
Office Equipment	\$ 800.00	\$ -
	\$ 399,530.98	\$ 421,063.64
Board of Equalization-2190		

8

	2026	2027
	Budget	Proposed
Regular Employees	\$ 1,200.00	\$ 2,000.00
Advertising	\$ 125.00	\$ 125.00
Travel	\$ 300.00	\$ 300.00
Schools & Seminars	\$ 980.00	\$ 1,000.00
Office Supplies	\$ 100.00	\$ 100.00
Postage	\$ 75.00	\$ 150.00
	\$ 2,780.00	\$ 3,675.00
District Attorney-2200		
Assistant District Attorney	\$ 92,000.00	\$ 102,000.00
	\$ 92,000.00	\$ 102,000.00
State Court-2300		
Regular Employees	\$ 61,309.00	\$ 62,818.37
Group Insurance	\$ 31,366.44	\$ 19,484.52
Social Security (FICA)	\$ 3,801.16	\$ 3,894.74
Medicare	\$ 888.98	\$ 910.87
Retirement Contributions	\$ 3,065.45	\$ 3,140.92
FUTA	\$ -	\$ 42.00
Workers' Compensation	\$ 202.32	\$ 169.61
Court Appointed Attorney	\$ 15,000.00	\$ 22,000.00
Court Reporter	\$ 7,500.00	\$ 8,500.00
Repair/Maint-Office Equipment	\$ 1,650.00	\$ 3,150.00
Advertising	\$ 50.00	\$ 50.00
Dues	\$ 100.00	\$ 100.00
Witness Fees	\$ 500.00	\$ 500.00
Schools & Seminars	\$ 500.00	\$ 500.00
Jury Duty Expense	\$ 4,000.00	\$ 4,000.00
Court Cost	\$ 2,800.00	\$ 4,000.00
Office Supplies	\$ 500.00	\$ 400.00
Postage	\$ 900.00	\$ 1,200.00
	\$ 134,133.35	\$ 134,861.03
Solicitor-2350		
Regular Employees	\$ 93,604.00	\$ 95,895.04
Overtime	\$ 500.00	\$ 500.00
Group Insurance	\$ 21,696.00	\$ 9,875.00
Social Security (FICA)	\$ 5,834.45	\$ 5,945.49
Medicare	\$ 1,364.51	\$ 1,390.48
Retirement Contributions	\$ 4,705.20	\$ 4,794.75
FUTA	\$ -	\$ 84.00
Workers' Compensation	\$ 310.54	\$ 258.92
Repair/Maint-Computers/Software	\$ 6,000.00	\$ 6,000.00
Repair/Maint-Office Equip	\$ 250.00	\$ 250.00
Telephone	\$ 400.00	\$ 550.00
Dues	\$ 125.00	\$ 125.00
Office Supplies	\$ 1,000.00	\$ 1,000.00
Postage	\$ 200.00	\$ 200.00
Subscriptions	\$ 150.00	\$ 150.00
Office Equipment	\$ 500.00	\$ 500.00
	\$ 136,639.70	\$ 127,518.68
Magistrate-2400		

	2026	2027
	Budget	Proposed
Regular Employees	\$ 188,000.00	\$ 178,563.67
Overtime	\$ -	\$ -
Group Insurance	\$ 32,544.00	\$ 29,625.00
Social Security (FICA)	\$ 11,656.00	\$ 11,070.95
Medicare	\$ 2,726.00	\$ 2,589.17
Retirement Contributions	\$ 9,400.00	\$ 8,928.18

FUTA	\$ -	\$ 126.00
Workers' Compensation	\$ 620.40	\$ 482.21
Purchased Prof/Tech Svcs	\$ -	\$ 3,726.54
Repair/Maint-Office Equip	\$ 3,400.00	\$ 2,500.00
Misc Expenses	\$ 600.00	\$ -
Telephone	\$ 1,400.00	\$ 1,400.00
Cellular Phones	\$ 1,100.00	\$ 1,100.00
Travel	\$ 3,500.00	\$ 4,200.00
Dues	\$ 500.00	\$ 500.00
Witness Fees	\$ 200.00	\$ -
Schools & Seminars	\$ 2,500.00	\$ 2,500.00
Court Cost/Interpreter Fees	\$ 500.00	\$ 500.00
Office Supplies	\$ 3,300.00	\$ 3,300.00
Postage	\$ 1,400.00	\$ 1,400.00
Other Supplies	\$ 300.00	\$ -
Subscript/Books/Periodical	\$ 5,000.00	\$ 1,500.00
Computers-Purchased	\$ 600.00	\$ -
Equipment Purchased	\$ 600.00	\$ 1,200.00
	\$ 269,846.40	\$ 255,211.72
Probate Court-2450		
Regular Employees	\$ 157,849.00	\$ 158,597.58
Group Insurance	\$ 32,544.00	\$ 29,625.00
Social Security (FICA)	\$ 9,786.64	\$ 9,833.05
Medicare	\$ 2,299.00	\$ 2,299.66
Retirement Contributions	\$ 7,892.45	\$ 7,929.88
FUTA	\$ -	\$ 126.00
Workers' Compensation	\$ 520.90	\$ 428.21
Purchased Prof/Tech Svcs	\$ -	\$ 4,800.00
Repair/Maint-Office Equip	\$ 1,900.00	\$ 1,950.00
Misc Expenses	\$ 400.00	\$ -
Vital Records	\$ 1,300.00	\$ 1,200.00
Telephone	\$ 950.00	\$ 975.00
Advertising	\$ 100.00	\$ -
Printing & Binding	\$ 800.00	\$ 1,000.00
Travel	\$ 1,000.00	\$ 1,000.00
Dues	\$ 600.00	\$ 600.00
Schools & Seminars	\$ 1,200.00	\$ 1,000.00
Office Supplies	\$ 1,500.00	\$ 1,200.00
Postage	\$ 2,400.00	\$ 3,000.00
Subscript/Books/Periodicals	\$ 600.00	\$ 500.00
Office Equip Purchased	\$ 900.00	\$ 900.00
	\$ 224,541.99	\$ 226,964.38
Juvenile Court-2600		
Court Appointed Attorney	\$ 26,000.00	\$ 50,000.00
Court Reporter	\$ 14,000.00	\$ 18,000.00

	2026	2027
	Budget	Proposed
Court Costs	\$ 3,000.00	\$ 3,000.00
State Mandates	\$ 9,000.00	\$ 9,000.00
Office & Misc. Expenses	\$ 400.00	\$ 400.00
	\$ 52,400.00	\$ 80,400.00
Public Defender-2800		
Professional Service	\$ 137,130.96	\$ 137,130.96
Operating Budget	\$ 13,559.21	\$ 13,559.21
	\$ 150,690.17	\$ 150,690.17
Sheriff Admin-3310		
Regular Employees	\$ 250,448.00	\$ 261,450.74
Overtime	\$ 22,000.00	\$ 29,382.40
Group Insurance	\$ 43,392.00	\$ 39,500.00

Social Security (FICA)	\$ 16,891.78	\$ 17,012.47
Medicare	\$ 3,950.50	\$ 3,978.72
Retirement Contributions	\$ 13,622.40	\$ 12,622.54
FUTA	\$ -	\$ 168.00
Workers' Compensation	\$ 9,808.13	\$ 8,868.47
Employment Screenings	\$ 200.00	\$ 200.00
Legal & Recording Fees	\$ 2,400.00	\$ 2,400.00
Repair/Maint-Office Equip	\$ 10,500.00	\$ 10,000.00
Repair/Maint-Vehicles	\$ 6,500.00	\$ 3,000.00
Repair/Maint-Building	\$ 2,500.00	\$ 1,000.00
Repair/Maint-Equipment	\$ 2,500.00	\$ 1,000.00
Claims & Damages	\$ 250.00	\$ 250.00
Misc Expenses	\$ 1,000.00	\$ -
Telephone/Internet	\$ 1,800.00	\$ 1,800.00
Cellular Phones	\$ 1,700.00	\$ 1,500.00
Advertising	\$ 500.00	\$ 350.00
Printing & Binding	\$ 400.00	\$ 400.00
Travel	\$ 1,100.00	\$ 600.00
Dues	\$ 750.00	\$ 1,000.00
Schools & Seminars	\$ 1,000.00	\$ -
Document Destruction	\$ -	\$ 850.00
Office Supplies	\$ 2,500.00	\$ 2,500.00
Postage	\$ 800.00	\$ 600.00
Cleaning/Other Supplies	\$ 250.00	\$ -
Uniforms Purchases-Person	\$ 400.00	\$ 250.00
Diesel/Gas	\$ 5,000.00	\$ -
Subscriptions/Legal Organ	\$ -	\$ 300.00
Computers-Purchased	\$ 600.00	\$ -
Equipment Purchased	\$ 800.00	\$ 1,500.00
Lease Payments (Vehicle Lease Enterprise)	\$ 10,000.00	\$ 7,800.00
	\$ 413,562.80	\$ 410,283.34
Criminal Investigation-3321		
Regular Employees	\$ 274,000.00	\$ 292,626.34
Overtime	\$ 58,710.00	\$ 44,720.00
Group Insurance	\$ 65,088.00	\$ 59,250.00
Social Security (FICA)	\$ 20,628.02	\$ 21,656.99
Medicare	\$ 4,824.30	\$ 5,064.94
Retirement Contributions	\$ 16,635.50	\$ 14,631.32

	2026	2027
	Budget	Proposed
FUTA	\$ -	\$ 294.00
Workers' Compensation	\$ 11,977.56	\$ 10,511.53
Employment Screenings	\$ 400.00	\$ 400.00
Repair/Maint-Computers	\$ 7,500.00	\$ -
Repair/Maint-Office Equip	\$ 2,500.00	\$ 14,500.00
Repair/Maint-Vehicles	\$ 6,500.00	\$ 7,000.00
Repair/Maint-Building	\$ 3,500.00	\$ 2,000.00
Repair/Maint-Equipment	\$ 1,500.00	\$ 1,500.00
Vehicle Impound	\$ 500.00	\$ 300.00
Misc Expenses	\$ 3,500.00	\$ -
Crime Lab Contract	\$ 9,500.00	\$ 20,000.00
Telephone	\$ 1,700.00	\$ 1,600.00
Cellular Phones	\$ 5,500.00	\$ 5,000.00
Printing & Binding	\$ 400.00	\$ -
Travel	\$ 1,200.00	\$ 800.00
Dues	\$ 400.00	\$ 100.00
Schools & Seminars	\$ 750.00	\$ -
Office Supplies	\$ 800.00	\$ 800.00
Postage	\$ 150.00	\$ 100.00
Cleaning/Other Supplies	\$ 150.00	\$ 150.00
Uniforms Purchases-Person	\$ 1,000.00	\$ 1,000.00
Diesel/Gas	\$ 13,000.00	\$ -

Subscriptions/Email	\$ 900.00	\$ 1,000.00
Tools & Supplies	\$ 1,500.00	\$ 1,500.00
Office Equipment Purchased	\$ 9,200.00	\$ 1,200.00
Flock Maintenance	\$ -	\$ 28,000.00
Lease of Equipment/Vehicle Enterprise	\$ 30,000.00	\$ 17,000.00
	\$ 553,913.38	\$ 552,705.12
Deputies-3323		
Regular Employees	\$ 744,682.00	\$ 727,212.68
Overtime	\$ 160,000.00	\$ 193,268.31
Group Insurance	\$ 185,264.00	\$ 138,000.00
Social Security (FICA)	\$ 56,090.28	\$ 57,389.97
Medicare	\$ 13,117.89	\$ 13,421.85
Retirement Contributions	\$ 45,234.10	\$ 36,360.63
FUTA	\$ -	\$ 756.00
Workers' Compensation	\$ 32,568.55	\$ 27,907.50
Employment Screenings	\$ 500.00	\$ 500.00
Repair/Maint-Office Equip	\$ 13,800.00	\$ 13,200.00
Repair/Maint-Vehicles	\$ 35,000.00	\$ 38,000.00
Repair/Maint-Building	\$ 2,500.00	\$ 1,500.00
Repair/Maint-Equipment	\$ 4,500.00	\$ 3,000.00
Vehicle Impound	\$ 500.00	\$ 500.00
Misc Expenses	\$ 400.00	\$ -
Claims & Damages	\$ 800.00	\$ 500.00
Cellular Phones/Laptops	\$ 18,000.00	\$ 18,000.00
Advertising	\$ 250.00	\$ -
Travel	\$ 2,000.00	\$ 800.00
Dues	\$ 600.00	\$ 600.00
Schools & Seminars	\$ 1,000.00	\$ -
Transporting Prisoners	\$ 500.00	\$ 500.00
Office Supplies	\$ 800.00	\$ 1,500.00

	2026	2027
	Budget	Proposed
Cleaning/Other Supplies	\$ 300.00	\$ 500.00
Uniforms Purchases-Person	\$ 6,000.00	\$ 6,000.00
Diesel/Gas	\$ 68,000.00	\$ 140,000.00
Body Cams/Eagle (update name)	\$ -	\$ 30,000.00
Tools & Supplies	\$ 1,600.00	\$ 1,000.00
Computers Purchased	\$ -	\$ 2,500.00
Equipment-Purchased	\$ -	\$ 20,000.00
Lease of Equipment/Vehicle Enterprise	\$ 40,000.00	\$ 39,000.00
	\$ 1,434,006.83	\$ 1,511,916.94
Jail-3326		
Regular Employees	\$ 975,268.00	\$ 925,611.65
Overtime	\$ 195,000.00	\$ 232,527.38
Group Insurance	\$ 238,656.00	\$ 236,875.00
Social Security (FICA)	\$ 72,556.62	\$ 70,749.57
Medicare	\$ 16,968.89	\$ 16,546.27
Retirement Contributions	\$ 58,513.40	\$ 46,280.58
FUTA	\$ -	\$ 1,050.00
Workers' Compensation	\$ 42,129.65	\$ 35,228.53
Employment Screenings	\$ 500.00	\$ 500.00
Repair/Maint-Office Equip	\$22,500.00	\$ 38,000.00
Repair/Maint-Vehicles	\$ 2,000.00	\$ 1,500.00
Repair/Maint-Building	\$ 35,000.00	\$ 35,000.00
Repair/Maint-Equipment	\$ 7,000.00	\$ 8,500.00
Claims & Damages	\$ 400.00	\$ 400.00
Pest Control	\$ 1,500.00	\$ 1,500.00
Misc Expenses	\$ 750.00	\$ -
Telephone	\$ 5,500.00	\$ 3,500.00
Cellular Phones	\$ 4,200.00	\$ 3,800.00
Advertising	\$ 100.00	\$ -

Travel	\$ 900.00	\$ 500.00
Schools & Seminars	\$ 500.00	\$ -
Transporting Prisoners	\$ 1,000.00	\$ 500.00
Prisoner Meals	\$ 299,000.00	\$ 317,500.00
Monthly Housing Prisoners	\$ 75,000.00	\$ 72,000.00
Office Supplies	\$ 2,500.00	\$ 3,000.00
Postage	\$ 250.00	\$ 150.00
Cleaning/Other Supplies	\$ 23,500.00	\$ 26,000.00
Mats	\$ 500.00	\$ -
Inmate Personal Supplies	\$ 3,500.00	\$ 1,254.25
Uniforms Purchases-Person	\$ 900.00	\$ 450.00
Water/Sewerage	\$ 23,000.00	\$ 24,000.00
Tools & Supplies	\$ 150.00	\$ -
Natural Gas	\$ 17,000.00	\$ 15,000.00
Electricity	\$ 92,000.00	\$ 96,000.00
Bottled Gas/Propane	\$ 600.00	\$ -
Diesel/Gas	\$ 4,000.00	\$ -
Subscript/Books/Periodical	\$ 500.00	\$ 1,000.00
Uniform Rental Service	\$ 100.00	\$ -
Inmate Medical	\$ 428,000.00	\$ 481,500.00
Tools & Supplies	\$ 1,500.00	\$ 1,000.00
Furniture & Fixtures	\$ 2,500.00	\$ 1,500.00
Computers-Purchased	\$ 2,200.00	\$ -

	2026	2027
	Budget	Proposed
Office Equip Purchased	\$ 5,000.00	\$ 2,500.00
	\$ 2,662,642.55	\$ 2,701,423.23
Work Detail-3350		
Regular Employees	\$ 48,000.00	\$ 45,779.50
Overtime	\$ 21,000.00	\$ 26,968.73
Group Insurance	\$ 10,878.00	\$ 9,875.00
Social Security (FICA)	\$ 4,278.00	\$ 4,242.47
Medicare	\$ 1,000.50	\$ 992.19
Retirement Contributions	\$ 3,450.00	\$ 1,913.35
FUTA	\$ -	\$ 42.00
Workers Comp Insurance	\$ 2,484.00	\$ 2,078.53
Repair/Maint-Vehicles	\$ 1,600.00	\$ 1,000.00
Repair/Maint-Equipment	\$ 7,600.00	\$ 6,000.00
Miscellaneous	\$ 100.00	\$ -
Cellular Phones	\$ 500.00	\$ 450.00
Cleaning/Other Supplies	\$ 600.00	\$ 400.00
Uniforms Purchases-Person	\$ 250.00	\$ 100.00
Diesel/Gas	\$ 3,000.00	\$ -
Tools & Supplies	\$ 1,800.00	\$ 1,500.00
Equipment Purchased	\$ 2,750.00	\$ 2,000.00
Lease of Equipment/Vehicle Enterprise	\$ 10,000.00	\$ 10,000.00
	\$ 119,290.50	\$ 113,341.77
School Resource Officers - 3351		
Regular Employees	\$ 47,543.00	\$ 48,715.26
Overtime	\$ 10,700.00	\$ 12,584.00
Group Insurance	\$ 10,848.00	\$ 9,875.00
Social Security (FICA)	\$ 3,611.07	\$ 3,800.55
Medicare	\$ 844.52	\$ 888.84
Retirement Contributions	\$ 2,912.15	\$ 2,435.76
FUTA	\$ -	\$ 42.00
Workers' Compensation	\$ 2,096.75	\$ 1,861.61
Legal Fees	\$ 150.00	\$ -
Repair/Maint-Vehicles	\$ 500.00	\$ 500.00
Cellular Phones	\$ 400.00	\$ -
Uniforms Purchases-Person	\$ 300.00	\$ 150.00
Diesel/Gas	\$ 2,100.00	\$ -

Lease of Equipment/Vehicle Enterprise	\$ 10,000.00	\$ -
	\$ 92,005.49	\$ 80,853.02
Court Services-3360		
Regular Employees	\$ 119,324.00	\$ 118,456.83
Bailiff Salaries	\$ 16,000.00	\$ 37,590.00
Overtime	\$ 18,000.00	\$ 27,456.00
Group Insurance	\$ 32,844.00	\$ 9,875.00
Social Security (FICA)	\$ 9,506.09	\$ 11,377.18
Medicare	\$ 2,223.20	\$ 2,660.79
Retirement Contributions	\$ 6,866.20	\$ 5,922.84
FUTA	\$ -	\$ 378.00
Workers Comp Insurance	\$ 5,372.46	\$ 5,683.84
Uniforms Purchases-Person	\$ 500.00	\$ 500.00
	\$ 210,635.95	\$ 219,900.48

	2026	2027
	Budget	Proposed
Fire Department-3500		
Regular Employees	\$ 138,190.00	\$ 139,089.95
Volunteer Fire Fighter	\$ 115,000.00	\$ 125,000.00
Group Insurance	\$ 21,696.00	\$ 19,750.00
Fire PTSD Program Insurance/Cancer Benefit	\$ 14,000.00	\$ 18,000.00
Social Security (FICA)	\$ 15,697.78	\$ 16,683.58
Medicare	\$ 3,671.26	\$ 3,901.80
Retirement Contributions	\$ 6,909.50	\$ 6,954.50
FUTA	\$ -	\$ 966.48
Workers' Compensation	\$ 7,798.25	\$ 6,781.07
Employment Screenings	\$ -	\$ 200.00
Purchased Prof/Tech Services	\$ 5,500.00	\$ 6,500.00
Repair/Maint-Office Equipment	\$ -	\$ 1,500.00
Repair/Maint-Vehicles	\$ 45,000.00	\$ 72,000.00
Repair/Maint-Building Fire Houses	\$ -	\$ 9,000.00
Repair/Maint-Equipment	\$ 20,000.00	\$ 18,000.00
Pest Control	\$ 250.00	\$ -
Cellular Phone	\$ 1,200.00	\$ 6,000.00
Travel	\$ 1,500.00	\$ 2,500.00
Dues	\$ 200.00	\$ 500.00
Schools & Seminars	\$ 600.00	\$ 750.00
Office Supplies	\$ 1,200.00	\$ -
Postage	\$ -	\$ 100.00
Cleaning/Office Supplies	\$ 1,400.00	\$ 3,600.00
Uniforms Purchases-Person	\$ 6,500.00	\$ 20,000.00
Fire-Training Supplies	\$ 1,000.00	\$ 1,500.00
Bottled Gas/Propane	\$ -	\$ 5,000.00
Electricity	\$ 8,500.00	\$ 8,500.00
Diesel/Gas Fire Trucks	\$ 21,000.00	\$ 25,000.00
Food/Water Expenses on Detail	\$ 2,500.00	\$ 3,000.00
Fire Tools & Supplies	\$ 3,500.00	\$ 9,000.00
Site Improvement	\$ 18,000.00	\$ -
Vehicles Purchased Fire Apparatus	\$ -	\$ 90,000.00
Equipment Purchased	\$ -	\$ 15,000.00
	\$ 460,812.79	\$ 634,777.38
Emergency Medical Services-3600		
Regular Employees	\$ 692,000.00	696,697.02
Overtime	\$ 246,000.00	240,000.00
Group Insurance	\$ 153,920.00	\$ 118,375.00
Social Security (FICA)	\$ 58,156.00	\$ 58,075.22
Medicare	\$ 13,601.00	\$ 13,582.11
Retirement Contributions	\$ 40,000.00	\$ 46,834.85
FUTA	\$ -	\$ 1,176.00
Workers' Compensation	\$ 58,812.60	\$ 43,605.88

Employment Screenings	\$ 500.00	\$ 500.00
Purchased Prof/Tech Svcs	\$ 48,000.00	\$ 46,000.00
Repair/Maint-Office Equip	\$ 600.00	\$ 800.00
Repair/Maint-Vehicles	\$ 28,000.00	\$ 20,000.00
Repair/Maint-Equipment	\$ 14,000.00	\$ 13,000.00
Telephone/Internet	\$ 5,800.00	\$ 5,800.00
Cellular Phones	\$ 720.00	\$ 1,200.00

	2026	2027
	Budget	Proposed
Travel	\$ 1,600.00	\$ 2,400.00
Dues	\$ 1,250.00	\$ 800.00
Schools & Seminars	\$ 1,250.00	\$ 3,000.00
Ambulance/State License Fee	\$ 1,000.00	\$ 500.00
Office Supplies	\$ 1,800.00	\$ 600.00
Postage	\$ 200.00	\$ 200.00
Cleaning/Other Supplies	\$ 1,500.00	\$ -
Pharmacy Supplies	\$ 7,500.00	\$ 19,000.00
Ambulance Supplies	\$ 55,000.00	\$ 52,000.00
Uniforms Purchases-Person	\$ 2,000.00	\$ 2,000.00
Diesel/Gas	\$ 40,000.00	\$ 42,000.00
Subscriptions/Books/Periodical	\$ 600.00	\$ -
Educational/Promotional Supplies	\$ 800.00	\$ -
Tools & Supplies	\$ 500.00	\$ 500.00
Furniture & Fixtures	\$ -	\$ 750.00
Computers Purchased	\$ 800.00	\$ 800.00
	\$ 1,475,909.60	\$ 1,430,196.08
Coroner-3700		
Regular Employees	\$ 31,000.00	\$ 30,000.00
Group Insurance	\$ 11,848.00	\$ 9,875.00
Social Security (FICA)	\$ 1,922.00	\$ 1,922.00
Medicare	\$ 449.50	\$ 449.50
FUTA	\$ -	\$ 84.00
Workers' Compensation	\$ 830.80	\$ 525.97
Coroner's Inquest	\$ 7,500.00	\$ 1,000.00
Misc Expense	\$ 200.00	\$ -
Pauper Burial	\$ 3,000.00	\$ 3,000.00
Cellular Phones	\$ 1,800.00	\$ 1,800.00
Travel	\$ 2,800.00	\$ 2,800.00
Dues	\$ 400.00	\$ 400.00
Schools & Seminars	\$ 1,320.00	\$ 1,000.00
Postmortem Exams	\$ 5,500.00	\$ 5,000.00
Office Supplies	\$ 500.00	\$ 500.00
Cleaning/Other Supplies	\$ 1,000.00	\$ 1,000.00
	\$ 70,070.30	\$ 59,356.47
Animal Control-3910		
Cleaning/Other Supplies	\$ 1,000.00	\$ 1,000.00
	\$ 1,000.00	\$ 1,000.00
Emergency Management-3920		
Purchased Profession/Technical Services	\$ 1,500.00	\$ -
Repair/Maint-Vehicles	\$ 300.00	\$ 500.00
Repair/Maint-Building	\$ 500.00	\$ -
Repair/Maint-Equipment	\$ 1,000.00	\$ 1,250.00
Telephone	\$ 200.00	\$ -
Cellular Phones	\$ 500.00	\$ -
Travel	\$ 1,000.00	\$ 1,250.00
Schools & Seminars	\$ 500.00	\$ 500.00
Office Supplies	\$ 150.00	\$ 250.00
Uniforms	\$ 400.00	\$ 500.00
Diesel/Gas/ for Red F250	\$ 5,500.00	\$ 5,500.00

	2026	2027
	Budget	Proposed
Food/Water Expense on Detail	\$ 750.00	\$ 1,200.00
Tools & Supplies	\$ 200.00	\$ 2,500.00
Equipment Purchased	\$ 1,500.00	\$ 2,500.00
Lease of Equipment/Vehicle Enterprise	\$ 10,000.00	\$ 10,000.00
	\$ 24,000.00	\$ 25,950.00
911 Building-3970		
Repair/Maint-Building	\$ 4,000.00	\$ -
Repair/Maint-Equipment	\$ 8,000.00	\$ -
Pest Control	\$ 350.00	\$ -
Water/Sewerage	\$ 1,500.00	\$ -
Electricity	\$ 12,500.00	\$ -
	\$ 26,350.00	\$ -
Road Dept Admin - 4210		
Regular Employees	\$ 167,605.00	\$ 170,709.64
Overtime	\$ 11,500.00	\$ 7,000.00
Group Insurance	\$ 32,544.00	\$ 29,625.00
Social Security (FICA)	\$ 11,104.51	\$ 11,018.00
Medicare	\$ 2,597.02	\$ 2,576.79
Retirement Contributions	\$ 8,955.25	\$ 3,000.00
FUTA	\$ -	\$ 126.00
Workers' Compensation	\$ 12,286.60	\$ 11,557.30
Repair/Maint-Computers	\$ 400.00	\$ -
Repair/Maint-Vehicles	\$ 500.00	\$ -
Pest Control	\$ 550.00	\$ 550.00
Communication/Repeater	\$ 1,560.00	\$ 1,560.00
Telephone	\$ 2,000.00	\$ 2,000.00
Cellular Phones	\$ 2,200.00	\$ 2,280.00
Advertising	\$ 150.00	\$ 150.00
Travel	\$ 400.00	\$ 400.00
Schools & Seminars	\$ 300.00	\$ -
Office Supplies	\$ 350.00	\$ 350.00
Tools & Supplies	\$ 100.00	\$ -
Office Equipment Purchased	\$ 750.00	\$ 1,200.00
	\$ 255,852.39	\$ 244,102.73
Road Department-4222		
Regular Employees	\$ 875,000.00	\$ 1,014,929.09
Overtime	\$ 30,000.00	\$ 21,216.00
Group Insurance	\$ 238,656.00	\$ 182,625.00
Social Security (FICA)	\$ 56,110.00	\$ 64,241.00
Medicare	\$ 13,122.50	\$ 15,024.10
Retirement Contributions	\$ 39,350.00	\$ 39,350.00
FUTA	\$ -	\$ 1,008.00
Workers' Compensation	\$ 62,083.00	\$ 67,815.92
Employment Screenings	\$ 300.00	\$ 800.00
Repair/Maint-Vehicles	\$ 26,000.00	\$ 35,000.00
Repair/Maint-Building	\$ 7,000.00	\$ 7,000.00
Repair/Maint-Equipment	\$ 178,500.00	\$ 230,000.00
Claims & Damages	\$ 500.00	\$ 700.00
Miscellaneous	\$ 500.00	\$ -
Schools & Seminars	\$ 500.00	\$ -
Mowing/Trash Contract	\$ 148,000.00	\$ 148,000.00

	2026	2027
	Budget	Proposed
Wildlife Removal	\$ 40,000.00	\$ 40,000.00
Cleaning/Other Supplies	\$ 1,200.00	\$ 500.00
Water/Sewer	\$ 600.00	\$ 600.00
Electricity	\$ 15,500.00	\$ 15,500.00

Bottled Gas/Propane	\$ 1,200.00	\$ 950.00
Oil	\$ 3,500.00	\$ 4,500.00
Diesel/Gas	\$ 295,500.00	\$ 278,000.00
Detail Hydration	\$ 750.00	\$ 750.00
Culvert Pipe	\$ 25,000.00	\$ 50,000.00
Road Signs	\$ 18,000.00	\$ 18,000.00
Tools & Supplies	\$ 19,400.00	\$ 19,400.00
Road Maint/Supplies	\$ 80,000.00	\$ 80,000.00
Equipment Purchased	\$ 25,000.00	\$ 25,000.00
Lease of Equipment/Vehicle Enterprise	\$ 80,000.00	\$ 60,000.00
	\$ 2,281,271.50	\$ 2,420,909.11
Solid Waste--4530		
Professional/Technical Services	\$ 500.00	\$ -
Indigent Garbage Payments	\$ 600.00	\$ 600.00
Convenience Center Fees	\$ 2,000.00	\$ 2,000.00
	\$ 3,100.00	\$ 2,600.00
Landfill-Closure/Post Closure - 4560		
Monitoring Wells - 4560	\$ 25,000.00	\$ 25,000.00
Mowing Contract	\$ -	\$ 4,500.00
	\$ 25,000.00	\$ 29,500.00
Health-5170		
Budget/Health Dept Pierce County	\$ 94,179.00	\$ 94,179.00
Budget/Mental Health Unison Behavioral Health	\$ 7,500.00	\$ 7,500.00
	\$ 101,679.00	\$ 101,679.00
Building-Health-Ware Street-5195		
Lawn Care	\$ 500.00	\$ -
Repair/Maint-Building	\$ 3,000.00	\$ 3,000.00
Repair/Maint-Equipment	\$ 500.00	\$ 250.00
	\$ 4,000.00	\$ 3,250.00
Welfare-5410		
Cash Match	\$ 200.00	\$ 200.00
Foster Care	\$ 1,500.00	\$ 1,500.00
	\$ 1,700.00	\$ 1,700.00
Senior Center-5520		
Professional Services Action Pact/ Senior Center	\$ 60,846.72	\$ 60,846.72
Repair/Maint-Building	\$ 8,000.00	\$ 7,000.00
Misc Expenses	\$ 500.00	\$ -
Cleaning/Other Supplies	\$ 500.00	\$ 500.00
Other Operating Costs	\$ 15,000.00	\$ -
	\$ 84,846.72	\$ 68,346.72
NFC Building-705 College Ave--5550		
Repair/Maint-Office Equip	\$ 500.00	\$ 500.00

	2026	2027
	Budget	Proposed
Repair/Maint-Building	\$ 22,000.00	\$ 22,000.00
Repair/Maint-Equipment	\$ 2,900.00	\$ 1,500.00
Pest Control	\$ 350.00	\$ 350.00
Miscellaneous	\$ 1,000.00	\$ -
Telephone/Internet	\$ 4,500.00	\$ 5,100.00
Document Destruction	\$ -	\$ 420.00
Office Supplies	\$ -	\$ 500.00
Cleaning/Other Supplies	\$ 2,000.00	\$ 2,200.00
Water/Sewage	\$ 1,100.00	\$ 1,100.00
Electricity	\$ 84,000.00	\$ 84,000.00
	\$ 118,350.00	\$ 117,670.00

Building-Headstart-Grady Street		
Repair/Maint-Building	\$ 2,500.00	\$ 2,500.00
	\$ 2,500.00	\$ 2,500.00
Recreation Department-6100		
Regular Employees	\$ 204,000.00	\$ 218,188.71
Temporary Employees Seasonal	\$ 35,000.00	\$ 22,100.00
Overtime	\$ 10,000.00	\$ 7,500.00
Group Insurance	\$ 43,392.00	\$ 39,500.00
Social Security (FICA)	\$ 15,438.00	\$ 15,162.27
Medicare	\$ 3,610.50	\$ 3,546.01
Retirement Contributions	\$ 10,700.00	\$ 12,014.44
FUTA	\$ -	\$ 294.00
Workers' Compensation	\$ 8,167.20	\$ 6,467.29
Employment Screenings	\$ 500.00	\$ 500.00
Purchased Prof/Tech Svcs	\$ -	\$ 10,000.00
Referee Services	\$ 28,000.00	\$ 28,000.00
Repair/Maint-Office Equip	\$ 5,000.00	\$ 5,000.00
Repair/Maint-Vehicles	\$ 3,000.00	\$ 3,000.00
Repair/Maint-Building	\$ -	\$ 15,000.00
Repair/Maint-Equipment	\$ -	\$ 2,000.00
Claims & Damages	\$ 400.00	\$ 400.00
Pest Control	\$ 800.00	\$ 800.00
Repair/Maint-Fields & Mowing	\$ 47,750.00	\$ 45,000.00
Rental Of Land/Buildings	\$ 39,999.54	\$ -
Rental Of Equipment/Vehicle	\$ 500.00	\$ 500.00
Misc Expenses	\$ 800.00	\$ -
Telephone	\$ 2,600.00	\$ 2,600.00
Cellular Phones	\$ 700.00	\$ 500.00
Advertising	\$ 2,000.00	\$ 500.00
Sponsorship Cost	\$ 1,500.00	\$ 1,500.00
Travel	\$ 4,000.00	\$ 5,000.00
Bank/Credit Card Fees	\$ 1,600.00	\$ 4,000.00
Dues	\$ 500.00	\$ 500.00
Registration Fees (Tournament)	\$ 7,000.00	\$ 8,000.00
Schools & Seminars	\$ 1,200.00	\$ 1,200.00
Community Outreach	\$ -	\$ 5,250.00
Document Destruction	\$ -	\$ 500.00
Office Supplies	\$ 1,800.00	\$ 3,000.00
Postage	\$ -	\$ 350.00
Cleaning/Other Supplies	\$ 3,000.00	\$ 3,000.00

19

	2026	2027
	Budget	Proposed
Uniforms - Staff	\$ 800.00	\$ 1,500.00
Athletic Supplies	\$ 15,000.00	\$ 22,000.00
Uniforms Purchased-Rec Kids	\$ 59,000.00	\$ 64,000.00
Trophies	\$ 4,000.00	\$ 4,000.00
Water/Sewerage	\$ 2,400.00	\$ 2,400.00
Electricity - Tiger Field	\$ 35,000.00	\$ 16,000.00
Electricity - Ware Street	\$ -	\$ 22,000.00
Bottled Gas/Propane	\$ 1,200.00	\$ 1,200.00
Diesel/Gas	\$ 4,000.00	\$ 4,000.00
Concession Supplies	\$ 3,500.00	\$ 4,000.00
Food-Concession	\$ 48,000.00	\$ 50,000.00
Tools & Supplies	\$ 4,500.00	\$ 4,500.00
Computers Purchased	\$ 800.00	\$ 800.00
Equipment - Purchased	\$ -	\$ 30,000.00
	\$ 661,157.24	\$ 697,272.72
Library-6510		
Repair/Maint Building	\$ 8,000.00	\$ 8,000.00
Budget-Three Rivers Library	\$ 77,000.00	\$ 77,000.00
	\$ 85,000.00	\$ 85,000.00

County Agent-7130		
Regular Employees	\$ 80,205.00	\$ 86,917.00
Social Security	\$ 4,972.71	\$ 5,389.00
Medicare	\$ 1,162.97	\$ 1,261.00
Retirement Contributions/TRS	\$ 19,842.00	\$ 19,399.00
Repair/Maint-Office Equipment	\$ 2,800.00	\$ 3,500.00
Miscellaneous	\$ 500.00	\$ -
Telephone/Internet	\$ 1,200.00	\$ 1,200.00
Cellular Phones	\$ 1,100.00	\$ 1,100.00
Travel	\$ 10,780.00	\$ 14,780.00
Dues	\$ 400.00	\$ 400.00
Schools & Seminars	\$ 1,200.00	\$ 3,500.00
Document Destruction	\$ -	\$ 100.00
Office Supplies	\$ 900.00	\$ 1,000.00
Postage	\$ 600.00	\$ 300.00
Food-Government Expenditure Advisory Committee	\$ 500.00	\$ -
Computers Purchased	\$ 1,200.00	\$ 1,000.00
	\$ 127,362.68	\$ 139,846.00
Forestry-7140		
Cellular Phones	\$ 1,500.00	\$ 1,800.00
Fire Services Budget	\$ 12,500.00	\$ 12,500.00
	\$ 14,000.00	\$ 14,300.00
Senior Center-Food Pantry Building-Hendry St.-7170		
Repair/Maint-Building	\$ 1,000.00	\$ 1,000.00
Repair/Maint-Equipment	\$ 1,000.00	\$ 1,000.00
Pest Control	\$ 350.00	\$ 350.00
Cleaning/Other Supplies	\$ 250.00	\$ 250.00
Water/Sewage	\$ 1,650.00	\$ 1,650.00
Electricity	\$ 11,500.00	\$ 16,000.00
Tools & Supplies	\$ 100.00	\$ -

	2026	2027
	Budget	Proposed
Equipment Purchased	\$ 400.00	\$ -
	\$ 16,250.00	\$ 20,250.00
Planning-7410		
Regular Employees	\$ 122,533.00	\$ 125,551.73
Overtime Pay	\$ 1,200.00	\$ -
Group Insurance	\$ 21,696.00	\$ 19,750.00
Social Security	\$ 7,597.05	\$ 7,784.21
Medicare	\$ 1,776.73	\$ 1,820.50
Retirement Contributions	\$ 6,126.65	\$ 6,277.59
FUTA	\$ -	\$ 84.00
Workers Compensation	\$ 3,283.89	\$ 3,163.90
Employment Screenings	\$ 100.00	\$ 100.00
Purchased Professional/Technical Services	\$ 1,500.00	\$ 3,000.00
Repair/Maint-Office Equipment	\$ 450.00	\$ 200.00
Repair/Maint-Vehicles	\$ 1,200.00	\$ 750.00
Miscellaneous	\$ 200.00	\$ -
Telephone	\$ 500.00	\$ 500.00
Cellular Phones	\$ 800.00	\$ 800.00
Advertising	\$ 1,000.00	\$ 1,000.00
Travel	\$ 1,000.00	\$ 1,000.00
Dues	\$ 300.00	\$ 150.00
Bank Credit Card Maint Fees	\$ -	\$ 2,500.00
Schools & Seminars	\$ 1,000.00	\$ 1,000.00
Office Supplies	\$ 600.00	\$ 800.00
Diesel/Gas	\$ 1,900.00	\$ 1,900.00
Office Equipment Purchased	\$ 1,500.00	\$ 500.00
Lease of Equipment/Vehicle Enterprise	\$ 10,000.00	\$ 9,500.00

	\$ 186,263.32	\$ 188,131.93
Economic Development--7520		
Depreciation		
Budget-PCIDA	\$ 210,000.00	\$ 230,000.00
	\$ 210,000.00	\$ 230,000.00
Transfers to Other Funds-9000		
Transfers Out-E911	\$ 202,335.26	\$ 199,703.17
Transfers Out-Recreation Fund	\$ 433,957.24	\$ -
	\$ 636,292.50	\$ 199,703.17
Contingency--9002	\$ 250,000.00	\$ 250,000.00
Total Contingency	\$ 250,000.00	\$ 250,000.00
Water and Sewer Expansion--9003		
Water and Sewer Expansion	\$ 125,000.00	\$ 250,000.00
	\$ 125,000.00	\$ 250,000.00
Total Expenditures	\$ 17,110,504.64	\$ 17,139,213.90
Excess Revenues Over(Under)	\$ (0.00)	\$ (0.00)
Expenditures & Transfers		

PIERCE COUNTY BOARD OF COMMISSIONERS
E 911 2027 Proposed Budget

	2026	2027
		Budget
Revenue		
Fire Works Excise	-	200.00
Printing/Copies	-	100.00
E911 Surcharge Cellphones	80,000.00	79,000.00
Non-Prepaid 911 Fees	259,000.00	260,000.00
Operating Trans IN - Gen Fund	202,335.26	199,703.17
Other	400.00	-
	541,735.26	\$ 539,003.17
Expenditures 911 - 3800		
Regular Employees	306,081.00	264,415.51
Overtime	35,000.00	35,000.00
Group Insurance	75,936.00	69,125.00
Social Security (FICA)	21,147.02	16,393.76
Medicare	4,945.67	3,834.02
Retirement Contributions	1,500.00	2,500.00
FUTA	-	252.00
Workers' Compensation	1,125.57	682.88
Employee Medical Expenses	400.00	400.00
Repair/Maint-Office Equip	18,000.00	20,000.00
Repair/Maint-Building	6,000.00	-
Repair/Maint-Equipment	7,000.00	-
Misc	400.00	-
Telephone	48,000.00	58,000.00
Cellular Phones	700.00	900.00
Travel	1,250.00	1,250.00
Schools & Seminars	750.00	750.00
Office Supplies	500.00	1,200.00
Postage	200.00	150.00
Cleaning/Other Supplies	500.00	500.00
Uniforms	800.00	500.00

Tools & Supplies	-	200.00
Furniture/Fixtures	500.00	500.00
Computers-Purchased	1,000.00	1,000.00
Equipment Purchased	10,000.00	25,000.00
	\$ 541,735.26	\$ 502,553.17
911 Building-3970		
Repair/Maint-Building	-	\$ 6,000.00
Repair/Maint-Equipment	-	\$ 10,000.00
Pest Control	-	\$ 450.00
Water/Sewerage	-	\$ 1,500.00

Electricity	-	\$ 17,500.00
Bottled Gas/Propane	-	\$ 1,000.00
	\$ -	\$ 36,450.00
Total Expenditures	\$ 541,735.26	\$ 539,003.17
Total Revenue - Expenses	\$ -	\$ -

4. Adjournment-Chairman Neal Bennett adjourned the meeting at 5:40 p.m. stating the regular monthly meeting will start at 6:00 p.m.

 Neal Bennett
 Commission Chairman

 Troy Mattox
 Commissioner, District 1

Not in Attendance

 Graham Raley
 Commissioner, District 2

 Randy Dixon
 Commissioner, District 3

 David Lowman
 Commissioner, District 4

 Donna Golding
 County Clerk