

EXPERIENCE FULTON...YOUR AAA RATED GOVERNMENT



**FULTON
COUNTY**

FULTON COUNTY GEORGIA

2026

REVISED PROPOSED BUDGET

JANUARY 7, 2026


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INTER-OFFICE MEMORANDUM



TO: BOARD OF COMMISSIONERS

THROUGH: Dick Anderson, County Manager 

FROM: Sharon L. Whitmore, Chief Financial Officer

DATE: January 7, 2026

SUBJECT: FY2025 Budget Year-end Actuals and FY2026 Recommended Changes to the Proposed Budget

Attached is the FY2026 Revised Proposed Budget booklet for your review. The booklet reflects the year end actual financial data for FY2025 and the FY2026 Revised Proposed Budget with pending changes for the Board of Commissioners consideration.

GENERAL FUND

GENERAL FUND FY2025 YEAR END RESULTS

The table below is a summary of revenue and expenditures for the General Fund in FY2025 along with the amount of fund balance at the end of the year.

<i>In Millions</i>	2025 Midyear Projection	2025 Actual Results	Difference
Revenue	932.9	933.3	0.4
Expenditure	939.9	920.3	19.6
Rev>Exp	(7.0)	13.0	20.0
Beg. Fund Balance	239.7	239.7	0.0
Ending Fund Balance	232.7	252.6	20.0
Available Ending Fund Balance	232.7	252.6	20.0

(rounded values)

GENERAL FUND SUMMARY

FY2025 – Results

As expected, revenue collections in FY2025 provided approximately \$373k in additional resources. Lower than projected expenses increased available resources by approximately \$19.6 million. The combination of which resulted in a fund balance that is approximately \$20 million higher than originally projected.

FY2026 – Revenue

Based on the latest information available regarding FY2025 Property Tax collection and billing amounts, and the different trends in revenues experienced across multiple revenue categories, we recommend a \$4 million increase to FY2026 revenue. There are a few increase and decrease adjustments requested within the Property Taxes category, however the net result is an overall increase.

FY2026 – Expenditure

We are recommending adjustments of approximately \$20.6 million to the budget. These modifications include carryforward expenditures for invoices not paid in 2025 related to the November and December 2025 elections, budget adjustments with a net zero effect, item for consideration based on Animal Services cases and finally the Department of Justice federal consent decree. The difference between the additional resources available and the revisions to the expenditure budget represents the additional reserve needed to meet the County's 16.67% fund balance reserve requirement on General Fund expenditure budget.

GENERAL FUND DETAIL

FY2025 General Fund Revenue

The actual revenue amount for FY2025 is \$933.3 million. This amount represents an increase of approximately \$373k when compared to the Mid-Year Projection of \$932.9 million used to prepare the Proposed Budget.

Below you will find a summary of the most significant changes and timing differences.

Notable Increase and Decrease of Revenues

Taxes and Other Revenue Categories -

- Higher revenue collection in several areas including the Local Option Sales Tax, Current Year Public Utility, Real Estate Transfer Tax, Charges for Services and Other revenue categories.
- Lower revenue collection in several areas including Current Year and Prior Year Property Tax, and Penalties and Interest on Tax Collections, and Railroad Car Tax categories.

Change in Revenue Due to Timing Differences – Property Tax Category

- In Current Year Property Tax collections, the Mid-Year Projection assumed a Current Year Property Tax collection rate of 96%. Actual collections as of December 31, 2025, were 94%. This lower collection rate triggered a reduction in FY2025 Current Year Property Tax revenue resulting in a higher amount of revenue available for collection as Prior Year Property Tax Collections during FY2026.
- In Current Year Public Utility Tax Collections, our Mid-Year Projection assumed approximately half of Current Year Public Utility Property Tax billing to be collected in FY2025. Actual collections as of December 31, 2025, were significantly higher than both

the budgeted and Mid-Year projected total amount. Higher collections than expected in FY2025 will result in a decrease in Prior Year Public Utility Tax Collections in FY2026.

FY2025 General Fund Expenditures

The actual amount spent in FY2025 is \$920.3 million, which represents a \$19.6 million decrease when compared to our Mid-Year Projection of \$939.9 million. The difference is attributed to a combination of personnel vacancies among departments, lower operating expenditures, lapsing of FY2025 purchase orders that were not paid by the end of the year, postponed bond issuances, the November/December run-off election(s) which was limited to municipal offices and paid for by affected cities thereby releasing the funds previously set aside for countywide run-off election and unspent costs related to the federal consent decree.

General Fund FY2025 Fund Balance

The FY2025 ending Fund Balance is \$252.6 million. It is higher than the Mid-Year Fund Balance Projection of \$232.7 million used to prepare the FY2026 Proposed Budget by almost \$20 million.

GENERAL FUND REQUESTED CHANGES TO THE FY2026 BUDGET - REVENUE

The following changes to the FY2026 Budget are being presented for consideration and approval.

Revenue:

Change in Revenue Due to Timing Differences

1. Increase in FY2026 Property Taxes: Prior Year Property Tax by \$5.9 million (non-recurring)

Action Required:

Board of Commissioners approval is requested to increase the Prior Year Property Tax revenue by \$5.9 million. Actual collections received as of December 31, 2025 did not meet the expected 96% rate. Lower collections in the prior year result in a higher amount of revenue available for collection as Prior Year Property Tax Collections during FY2026.

2. Increase in FY2026 Property Taxes: Current Year Public Utility Property Tax revenue by \$12.7 million (non-recurring)

Action Required:

Board of Commissioners approval is requested to increase the Current Year Public Utility Property Tax revenue by \$12.7 million. Using the FY2025 fully billed amount as the new base, the projection is adjusted upward.

3. Decrease in FY2026 Property Taxes: Prior Year Public Utility Property Tax revenue by \$14.5 million (non-recurring)

Action Required:

Board of Commissioners approval is requested to decrease the Prior Year Public Utility Property Tax revenue by \$14.5 million. The County collected \$11.9 million in Current Year Public Utility Property Tax during 2025. The balance to be received is a timing

difference and triggers an decrease in Prior Year Public Utility Property Tax revenue in FY2026.

GENERAL FUND REQUESTED CHANGES TO THE FY2026 BUDGET - EXPENDITURES

Expenditures:

There are three categories in which there are recommended changes to the expenditure budget:

- I – Carryforward Expenditures for Known obligations not paid in 2025
- II – Items for Board of Commissioners’ Consideration
- III – 2026 Adjustment to Departmental Budgets
- IV – 2026 Cost of Living Adjustment Resolution

I – Carryforward Expenditures for Known obligations not paid in 2025

Action Required:

Request is being made to the Board of Commissioners to increase the budget of the Registration and Elections department by \$436,828. This funding will provide additional resources to pay for contractual obligations including invoices and poll worker payments related to the November and December elections not paid in 2025 due to timing. These items are being funded with additional underruns generated from FY2025 budget.

II – Items for Board of Commissioners’ Consideration

1. Increase in the budget for the Office of the Solicitor General by \$276,000 (recurring) for the dedicated establishment of a new program unit and two positions (one Assistant Solicitor General II and one Court Associate) and operations costs related to the prosecution of Animal Services cases.
2. Decrease in the budget of Non-Agency and Increase the Clerk of Superior and Magistrate Court budget by \$370,750 for Board of Equalization stipend increase to support \$150/day. (non-recurring)
3. Increase the Non-Agency budget by \$19,513,868 for remaining federal consent costs (non-recurring).

Action Required:

Request is being made to the Board of Commissioners to increase the Non-Agency budget to reallocate the FY2025 budgeted but unspent funding dedicated to consent decree costs of \$4,427,757 and \$15,086,111 to address the impact of remaining requirements related to the federal consent decree. The total of \$19,513,868 (non-recurring) is funded with additional underruns from FY2025 budget.

III – 2026 Adjustments to Departmental Budget

During FY2026 Proposed budget process, departmental budgets required adjustment. This request would require a reallocation of current resources and would not result in an overall budget increase.

1. Decrease in the budget of Non-Agency and Increase the Grady Operations budget by \$1,002,369. (recurring).

Action Required:

Request is being made to decrease the budget of Non-Agency by \$1,002,369 for the contractual CPI index increase for Grady operations. This reallocation will not result in any additional expenditures in the general fund.

2. Decrease in the budget of Non-Agency and Increase the Registration and Elections budget by \$30,000 for equipment repair. (recurring)

Action Required:

Request is being made to decrease the budget of Non-Agency by \$30,000 for the proposed enhancement of equipment repair. This reallocation will not result in any additional expenditures in the general fund.

3. Within the Non-Agency budget, decreasing the Inmate Services unit by \$1,700,000 and increasing the Consent Decree unit by \$1,700,000.

Action Required:

Request is being made to discontinue the use of the Inmate Services unit beginning in 2026. Upon adoption of BOC Action 24-906, commodities purchases were transferred to the Sheriff's budget. The items that remained in the Inmate Services unit were related to the GAO consent decree. The reallocation will consolidate all remaining obligations into the consent decree unit. This reallocation will not result in any additional expenditures in the general fund.

IV – 2026 Cost of Living Adjustment Resolution

In addition to the Budget resolution, the Revised Proposed budget includes the Cost of Living Adjustment (COLA) resolution to be enacted upon adoption of the FY2026 budget. The FY2026 provides a 3.45% increase for all filled full time and temporary positions as of the adoption of the budget and implemented on the pay period beginning February 11, 2026.

OTHER FUNDS REQUESTED CHANGES TO THE FY2026 BUDGET

SPECIAL APPROPRIATIONS FUND

There is an increase of \$63,000 which represents a reconciliation of actual 2025 revenue received in comparison to the Mid-Year projection used for the Proposed Budget.

Revenue and Expenditures:

1. Increase revenue amount by \$63,000 to reflect total revenue received in 2025.
2. Increase anticipated Expenditures amount by \$63,000 to reflect additional revenue which will be available for use in 2026.

Action Required:

Board of Commissioners approval is requested to increase the budget for FY2026 as presented.

NEW POSITIONS LIST

The new booklet reflects all changes made to the New Positions List since the Proposed Budget was submitted to the Board of Commissioners in November. The new position list includes any action necessary to effectuate the requested changes to the FY2026 budget outlined above.

AML LIST

The new booklet includes the Annual Hardware and Software Maintenance and Support List for FY2026.

CC:

Dr. Pamela Roshell, Chief Operating Officer

Y. Soo Jo, County Attorney

Ray Turner, Interim Finance Director

Sabrinna McTier, Interim Deputy Finance Director

Milford John Williams, Assistant Budget Manager

Tonya Grier, Clerk to the Board of Commissioners

WHEREAS, Fulton County’s County Manager submitted a proposed budget to the Board of Commissioners on November 15th, 2025, as required under the County’s Budget Ordinance, and

WHEREAS, Fulton County’s Board of Commissioners held a public hearing, as required by O.C.G.A. § 36-81-5, at a meeting on December 3, 2025, and

WHEREAS, O.C.G.A. § 36-81-6 requires that on a date after the conclusion of the hearing, the governing authority adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Fulton County, Georgia, that the 2026 proposed operating budget, including all amendments presented in the adopted budget booklet provided to each Commissioner and any additional changes approved by the Board of Commissioners during the budget discussion and deliberation process is hereby approved.

SO PASSED AND ADOPTED, this _____ day of _____, 2026.

FULTON COUNTY BOARD OF
COMMISSIONERS

By: _____
Robert L. Pitts, Chairman
Fulton County Board of Commissioners

ATTEST

APPROVED AS TO FORM

Tonya Grier
Clerk, Board of Commissioners

Y. Soo Jo
County Attorney

1 **A RESOLUTION AUTHORIZING THE IMPLEMENTATION OF A COST OF**
2 **LIVING ADJUSTMENT FOR EMPLOYEES IN 2026.**

3
4 **WHEREAS**, Fulton County recognizes that employees should be offered a living
5 wage that enables them to live and raise their families; and

6 **WHEREAS**, Fulton County also recognizes that inflation over the last several years
7 has led to rising costs of basic expenses such as food, childcare, transportation and
8 shelter; and

9 **WHEREAS**, Fulton County desires to retain its workforce and minimize the loss of
10 valuable employees due to stagnant County salaries that do not take into account
11 increases to the cost of living; and

12 **WHEREAS**, the Board of Commissioners last implemented a cost of living
13 adjustment ("COLA") in 2024; and

14 **WHEREAS**, the proposed FY 2026 budget contains sufficient funding to implement
15 a COLA in 2026.

16 **NOW, THEREFORE, BE IT RESOLVED**, effective pay period beginning February
17 11, 2026, the County Manager, Chief Human Resources Officer, and Finance Director
18 are authorized to implement a cost of living adjustment in the amount of 3.45% of each
19 eligible employee's base salary (or rate of pay if paid hourly) (the "2026 COLA") if they
20 are in a position authorized by this Resolution on the effective date identified herein.

21 **BE IT FURTHER RESOLVED**, that to the extent not otherwise excluded, the 2026
22 COLA is only authorized for employees who meet the following criteria as of the effective
23 date of the cost of living adjustment: 1) holds a title within the position classification plans
24 adopted by the Board of Commissioners or the Fulton County Courts; and 2) in a
25 permanent, temporary, seasonal, part-time or fee position as defined by Personnel
26 Procedure 324.

27 **BE IT FURTHER RESOLVED**, grant funds, to the extent available, shall be used
28 to pay the 2026 cost of living adjustment for eligible employees in grant funded positions,
29 and after available grant funds have been exhausted, the Finance Director is authorized
30 to use funds in the FY 2026 general fund budget.

31 **BE IT FURTHER RESOLVED**, that the 2026 COLA shall not apply to County
32 supplement amounts, time limited employees, employees compensated by the Superior

33 and State Court Chamber Staff Plan, constitutional officers, elected positions or any
34 individual whose salary is provided for by state law, local law, ordinance, or resolution.

35 **BE IT FURTHER RESOLVED**, that the 2026 COLA shall not apply to individuals
36 employed by and paid salaries by the State of Georgia.

37 **BE IT FURTHER RESOLVED**, that the 2026 COLA shall apply to the personal
38 staff of an elected official unless such elected official opts out of the 2026 COLA in writing
39 for his or her personal staff.

40 **BE IT FINALLY RESOLVED**, that this Resolution will take effect upon its adoption,
41 and that all resolutions and parts of resolutions in conflict with this Resolution are hereby
42 repealed to the extent of such conflict.

43 **PASSED AND ADOPTED**, this ____ day of January, 2026.

44
45 **FULTON COUNTY BOARD OF**
46 **COMMISSIONERS**
47

48
49 _____
50 Robert L. Pitts, Chairman
51

52
53 **ATTEST:**
54

55 _____
56 Tonya Grier,
57 Clerk to Commission
58

59
60
61 **APPROVED AS TO FORM:**
62

63 _____
64 Y. Soo Jo
65 County Attorney
66

Fulton County, GA
FY2026 Proposed Budget
by Fund and Year

in millions \$

Fund Name	FY2024 Amended Budget	FY2025 Amended Budget	FY2026 Proposed Budget	FY2026 Revised Proposed Budget
General Fund	\$ 954.1	\$ 989.8	\$ 1,053.2	\$ 1,073.7
Airport Fund	7.8	7.9	8.0	8.0
Water Revenue Fund	164.1	171.0	181.4	181.4
Water Renewal Fund	105.5	99.0	19.1	19.1
FID Fund	28.3	31.1	30.0	30.0
Animal Services Fund	12.4	12.8	13.2	13.2
911 Emergency Fund	8.9	9.3	9.6	9.6
Bond Fund Library	16.6	16.6	15.6	15.6
Risk Fund	60.0	70.1	88.0	88.0
Special Appropriation	22.2	23.7	23.8	23.9
Grand Total	\$ 1,379.9	\$ 1,431.1	\$ 1,441.7	\$ 1,462.4

Fulton County, GA
FY2026 Revised Proposed Budget - General Fund

Revised Proposed
January 7, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	Changes to Proposed Budget 1-7-26	Changes to Proposed Budget 1-21-26	2026 Revised Proposed Budget
REVENUES							
Property Taxes	\$ 693,724,900	\$ 754,876,695	\$ 790,822,783	\$ 815,496,192	\$ 4,055,960		\$ 819,552,152
Additional Property Taxes (Consent)				\$ 32,170,000			\$ 32,170,000
Local Option Sales Taxes	17,413,735	22,127,020	27,806,547	\$ 34,472,813			\$ 34,472,813
Inmate Services	5,994,403	3,217,059		\$ -			\$ -
All Other	121,946,976	98,867,927	114,648,588	\$ 113,910,000	-		\$ 113,910,000
Total Revenues	\$ 839,080,014	\$ 879,088,700	\$ 933,277,918	\$ 996,049,005	\$ 4,055,960	\$ -	\$ 1,000,104,965
EXPENDITURES							
Arts and Culture	\$ 9,295,181	\$ 7,744,721	\$ 7,555,905	\$ 7,748,499	\$ -		\$ 7,748,499
Behavioral Health	14,851,967	16,540,227	19,409,323	\$ 23,262,936			\$ 23,262,936
Board of Commissioners	3,799,355	3,800,833	4,541,283	\$ 5,183,092			\$ 5,183,092
Clerk to the Commission	1,106,351	1,338,951	1,335,738	\$ 1,389,001			\$ 1,389,001
Community Dev.	13,003,701	10,748,990	10,114,978	\$ 10,375,306			\$ 10,375,306
County Attorney	5,069,994	5,069,994	5,587,092	\$ 5,529,481			\$ 5,529,481
County Auditor	1,371,002	1,412,128	1,515,661	\$ 1,628,766			\$ 1,628,766
County Manager	3,504,193	3,536,318	3,903,032	\$ 4,355,948			\$ 4,355,948
Econ. Dev./ Select Fulton	814,902	1,363,863	1,479,706	\$ 1,509,965			\$ 1,509,965
Diversity and Civil Rights	1,204,338	1,441,647	1,522,340	\$ 1,885,671			\$ 1,885,671
Emergency Management	5,533,063	1,450,324	2,095,001	\$ 2,345,016			\$ 2,345,016
Child Attorney	3,801,535	3,843,228	3,917,670	\$ 3,902,851			\$ 3,902,851
County Marshal	7,179,803	7,454,468	8,137,989	\$ 8,237,763			\$ 8,237,763
District Attorney	36,859,067	36,019,417	38,085,445	\$ 39,369,619			\$ 39,369,619
Emergency Services - 911	3,368,257	3,288,494	3,344,083	\$ 3,852,073			\$ 3,852,073
External Affairs	2,797,745	2,691,108	2,991,778	\$ 2,980,883			\$ 2,980,883
Family & Children Services	1,315,842	1,656,286	1,526,616	\$ 1,667,467			\$ 1,667,467
Finance	6,797,406	6,710,705	7,180,226	\$ 8,447,500			\$ 8,447,500
Grady Hospital Transfer	49,775,898	50,530,686	51,485,039	\$ 51,535,540	1,002,369		\$ 52,537,909
HIV Elimination	93,039	136,196	132,708	\$ 178,055			\$ 178,055
BOH Allocation	11,021,483	10,962,722	10,861,229	\$ 10,936,058			\$ 10,936,058
Information Technology	31,954,566	35,056,197	42,167,915	\$ 48,707,625			\$ 48,707,625
Juvenile Court	16,031,434	16,897,369	18,645,811	\$ 18,570,904			\$ 18,570,904
Library	27,823,752	29,626,755	31,085,353	\$ 32,469,665			\$ 32,469,665
Magistrate Court	5,055,839	4,548,039	4,852,993	\$ 6,126,928			\$ 6,126,928
Medical Examiner	5,971,453	6,181,148	6,566,660	\$ 6,809,431	-		\$ 6,809,431
Non Agency	181,942,713	172,404,657	195,613,825	\$ 275,341,377	18,481,499		\$ 293,822,876
- Pension				\$ 74,450,000			\$ 74,450,000
- Leases/Debt				\$ 46,625,817			\$ 46,625,817
- Utilities				\$ 26,766,638			\$ 26,766,638
- Other				\$ 80,455,922	(1,032,369)		\$ 79,423,553
- Inmate Services				\$ 1,700,000	(1,700,000)		\$ -
- Consent Decree				\$ 31,843,000	21,213,868		\$ 53,056,868
- Compensation				\$ 13,500,000			\$ 13,500,000
Human Resources	5,535,294	5,670,439	5,773,871	\$ 6,318,456			\$ 6,318,456
Police	10,850,824	12,319,064	14,172,048	\$ 14,789,739			\$ 14,789,739
Probate Court	4,958,590	5,697,229	6,161,401	\$ 6,399,635			\$ 6,399,635
Public Defender	24,688,018	26,736,654	27,921,445	\$ 28,013,709			\$ 28,013,709
Public Works	500,000	500,000	500,000	\$ 494,844			\$ 494,844
Purchasing	4,506,633	4,459,430	4,937,175	\$ 5,109,393			\$ 5,109,393
Real Estate & Asset Mgmt	38,706,828	40,968,605	45,319,508	\$ 48,136,728			\$ 48,136,728
Registration & Elections	7,728,761	31,654,887	17,573,945	\$ 32,594,241	466,828		\$ 33,061,069
Senior Services	27,535,015	26,270,794	28,134,072	\$ 31,395,506			\$ 31,395,506
Sheriff	142,515,283	147,321,288	153,841,987	\$ 156,275,873			\$ 156,275,873
State Court - General	7,995,149	8,593,984	8,742,470	\$ 8,679,000			\$ 8,679,000
State Court - Judges	6,523,446	6,682,936	7,012,317	\$ 8,925,153			\$ 8,925,153
Solicitor General	11,466,310	12,672,803	13,204,950	\$ 14,605,358	276,000		\$ 14,881,358
Superior & Magistrate Court - Clerk	21,557,910	23,073,379	23,595,329	\$ 24,249,511	370,750		\$ 24,620,261
Superior Court - General	22,576,085	24,408,409	26,659,959	\$ 28,562,196			\$ 28,562,196
Superior Court - Judges	9,666,890	9,729,911	10,461,187	\$ 10,168,410	-		\$ 10,168,410
Tax Assessor	18,921,370	18,833,505	20,833,434	\$ 23,744,799			\$ 23,744,799
Tax Commissioner	18,525,401	18,723,615	19,796,784	\$ 20,342,030			\$ 20,342,030
Total of Expenditures	\$ 836,101,686	\$ 866,772,399	\$ 920,297,281	\$ 1,053,152,000	\$ 20,597,446	\$ -	\$ 1,073,749,446
Revenues > Expenditures	\$ 2,978,328	\$ 12,316,301	\$ 12,980,636	\$ (57,102,996)	\$ (16,541,486)	\$ -	\$ (73,644,482)
Fund Balance - Beginning	\$ 224,363,249	\$ 227,341,577	\$ 239,657,878	\$ 252,638,514			\$ 252,638,514
Fund Balance - Ending	\$ 227,341,577	\$ 239,657,878	\$ 252,638,514	\$ 195,535,519			\$ 178,994,033
Fund Balance Minimum Reserve Requirement	\$ 139,628,982	\$ 144,750,991	\$ 153,689,646	\$ 175,560,438			\$ 178,994,033

Fulton County, GA
FY2026 Revised Proposed Budget
Airport Fund

Revised Proposed
January 7, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Revised Proposed Budget
REVENUES				
Rents & Royalties	\$ 1,543,750	\$ 2,027,801	\$ 1,942,415	\$ 2,000,000
Lease Payment	1,936,505	1,575,000	1,575,000	1,575,000
Sales Tax for Jet Fuel	1,140,915	73,163	54,265	60,000
Other Revenue	47,278	549,081	561,969	500,000
Total Revenues	\$ 4,668,448	\$ 4,225,046	\$ 4,133,649	\$ 4,135,000
EXPENDITURES				
Public Works	\$ 1,452,822	\$ 2,501,869	\$ 2,257,215	\$ 5,784,577
Fire (ARFF Operations)	354,245	204,699	152,907	2,169,990
Total Expenditures	\$ 1,807,067	\$ 2,706,569	\$ 2,410,122	\$ 7,954,567
Revenues > Expenditures	\$ 2,861,381	\$ 1,518,477	\$ 1,723,527	\$ (3,819,567)
Retained Earnings - Beginning	\$ 7,737,558	\$ 10,598,939	\$ 12,117,416	\$ 13,840,943
Retained Earnings - Ending	\$ 10,598,939	\$ 12,117,416	\$ 13,840,943	\$ 10,021,376

Fulton County, GA
FY2026 Adopted Budget
Water and Sewer Revenue Fund

Adopted
December 17, 2025

	2023 Actual	2024 Actual	2025 Actual	2026 Revised Proposed Budget
REVENUES				
Charges for Services	\$ 167,312,673	\$ 173,733,015	\$ 184,093,369	\$ 188,724,240
Total Revenues	\$ 167,312,673	\$ 173,733,015	\$ 184,093,369	\$ 188,724,240
EXPENDITURES				
Non Agency	\$ 1,760,988	\$ 3,800	\$ 1,206,900	\$ 1,838,000
Transfer to Sinking Fund	39,533,962	39,153,555	\$ 38,265,375	\$ 37,660,000
Transfer to Renewal & Extension	65,000,000	39,761,890	\$ 34,000,000	\$ 25,252,603
Transfer to Renewal Operations				\$ 10,747,397
Public Works	70,590,238	76,530,328	87,139,672	\$ 99,003,520
Finance	3,630,583	3,604,237	3,925,322	\$ 4,524,543
Human Resources	278,883	299,082	307,723	\$ 312,214
County Attorney	726,281	726,281	639,866	\$ 695,375
Information Technology	904,238	991,979	1,104,677	\$ 1,335,583
Total Expenditures	\$ 182,425,173	\$ 161,071,152	\$ 166,589,535	\$ 181,369,236
 Revenues > Expenditures	 \$ (15,112,500)	 \$ 12,661,863	 \$ 17,503,834	 \$ 7,355,004
Retained Earnings - Beginning	\$ 43,810,454	\$ 28,697,954	\$ 41,359,817	\$ 58,863,650
Retained Earnings - Ending	\$ 28,697,954	\$ 41,359,817	\$ 58,863,650	\$ 66,218,655

Fulton County, GA
FY2026 Adopted Budget
Water and Sewer Renewal Fund (Single Year)

Adopted
December 17, 2025

**2026 Adopted
Budget**

REVENUES		
Assessments	\$	8,346,300
Transfer from W & S Fund		10,747,397
Total Revenues	\$	19,093,697

EXPENDITURES		
Information Technology	\$	126,544
Public Works	\$	18,097,152
Non Agency	\$	870,000
Total Expenditures	\$	19,093,697

Revenues > Expenditures	\$	0
Retained Earnings - Beginning	\$	-
Retained Earnings - Ending	\$	0
Reserve for CIP	\$	0

Fulton County, GA
FY2026 Revised Proposed Budget
Fulton Industrial District Fund

Revised Proposed
January 7, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Revised Proposed Budget
REVENUES				
Property Taxes	\$ 6,387,097	\$ 4,728,100	\$ 5,171,496	\$ 4,800,000
License & Permits	327,937	345,399	292,738	300,000
All Other	2,528,303	3,022,406	2,721,902	2,400,000
Transfer GF PW	500,000	500,000	500,000	500,000
Total Revenues	\$ 9,743,337	\$ 8,595,906	\$ 8,686,136	\$ 8,000,000
EXPENDITURES				
# Finance	\$ 6,802	\$ 5,603	\$ 4,865	\$ 86,555
# Fire Rescue	325,000	264,583	385,938	456,250
# Public Works	666,479	703,104	456,861	1,579,378
# Non Agency	2,378,776	6,030,690	1,259,562	23,759,247
# Police	2,997,922	3,119,132	3,665,643	4,122,706
Total Expenditures	\$ 6,374,979	\$ 10,123,112	\$ 5,772,868	\$ 30,004,136
Revenues > Expenditures	\$ 3,368,358	\$ (1,527,206)	\$ 2,913,268	\$ (22,004,136)
Fund Balance - Beginning	\$ 22,650,906	\$ 26,019,264	\$ 24,492,058	\$ 27,405,325
Fund Balance - Ending	\$ 26,019,264	\$ 24,492,058	\$ 27,405,325	\$ 5,401,189

Fulton County, GA
FY2026 Revised Proposed Budget
Animal Services Fund

Revised Proposed
January 7, 2026

	2024 Actual	2025 Actual	2026 Revised Proposed Budget
REVENUES			
User Fees*	\$ 9,077,880	\$ 12,371,030	\$ 12,840,964
Transfer from General Fund	238,911	327,617	327,617
Other Revenue		51,675	
Total Revenues	\$ 9,316,791	\$ 12,750,322	\$ 13,168,581
EXPENDITURES			
Emergency Communications	\$ 315,305	\$ 382,666	\$ 406,341
Emergency Management	\$ 10,163,457	\$ 10,293,111	\$ 8,030,020
Police	\$ 163,800	\$ 286,543	\$ 2,379,124
Real Estate and Asset Managemen	\$ -	\$ 28,178	\$ 991,961
Non Agency	\$ 538,536	\$ 865,056	\$ 1,361,135
Total Expenditures	\$ 11,181,098	\$ 11,855,554	\$ 13,168,581
 Revenues > Expenditures	 \$ (1,864,307)	 \$ 894,768	 \$ -
Fund Balance - Beginning	\$ -	\$ (1,864,307)	\$ (969,539)
Fund Balance - Ending	\$ (1,864,307)	\$ (969,539)	\$ (969,539)

Fulton County, GA
FY2026 Revised Proposed Budget
Emergency Communications (911) Fund

Revised Proposed
January 7, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Revised Proposed Budget
REVENUES				
User Fees	\$ 4,574,975	\$ 4,355,470	\$ 3,976,778	\$ 4,300,000
Transfer from FID	415,000	415,000	415,000	415,000
Supplement from External Users	2,907,844	2,975,913	2,655,750	2,900,000
Other Revenue	164,228	393,834	365,813	-
*Pre Paid Wireless Fee	632,412	639,943	604,454	650,000
Total Revenues	\$ 8,694,459	\$ 8,780,161	\$ 8,017,795	\$ 8,265,000
EXPENDITURES				
Emergency Communications	\$ 7,280,969	\$ 7,643,929	\$ 8,412,939	\$ 9,614,944
Total Expenditures	\$ 7,280,969	\$ 7,643,929	\$ 8,412,939	\$ 9,614,944
 Revenues > Expenditures	 \$ 1,413,490	 \$ 1,136,232	 \$ (395,144)	 \$ (1,349,944)
 Fund Balance - Beginning	 \$ 5,486,762	 \$ 6,900,251	 \$ 8,036,483	 \$ 7,641,339
 Fund Balance - Ending	 \$ 6,900,251	 \$ 8,036,483	 \$ 7,641,339	 \$ 6,291,395

Fulton County, GA
FY2026 Revised Proposed Budget
Bond Fund

Revised Proposed
January 7, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Revised Proposed Budget
REVENUES				
Property Tax	\$ 21,969,243	\$ 19,685,493	\$ 20,130,793	\$ 19,676,944
Investments		2,080,687	1,981,806	1,500,000
Total Revenues	\$ 21,969,243	\$ 21,766,179	\$ 22,112,599	\$ 21,176,944
EXPENDITURES				
Non-Agency - Debt Services	\$ 15,566,613	\$ 15,578,617	\$ 15,578,225	\$ 15,579,867
Total Expenditures	\$ 15,566,613	\$ 15,578,617	\$ 15,578,225	\$ 15,579,867
 Revenues > Expenditures	 \$ 6,402,630	 \$ 6,187,563	 \$ 6,534,374	 \$ 5,597,077
 Fund Balance - Beginning	 \$ 41,671,471	 \$ 48,074,101	 \$ 54,261,664	 \$ 60,796,038
 Fund Balance - Ending	 \$ 48,074,101	 \$ 54,261,664	 \$ 60,796,038	 \$ 66,393,115

Fulton County, GA

FY2026 Revised Proposed Budget

Risk Fund

Revised Proposed
January 7, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Revised Proposed Budget
REVENUES				
Transfers-In from Other Funds- Risk Assessment	\$ 16,193,813	\$ 16,793,124	\$ 30,645,547	\$ 30,800,000
Investment Income	\$ 2,073,276	\$ 1,993,213	1,543,174	\$ 500,000
Other Revenue	1,383,131	784,050	4,756,842	-
Transfers-In from Other Funds - County Attorney	5,796,275	5,796,275	6,232,790	6,100,000
Total Revenues	\$ 25,446,496	\$ 25,366,662	\$ 43,178,353	\$ 37,400,000
EXPENDITURES				
Non-Agency - Direct Chgs/Settlements	\$ 16,430,032	\$ 21,063,912	\$ 12,531,501	\$ 74,000,000
County Attorney	9,586,589	9,439,906	12,928,505	\$ 12,498,332
Finance	1,073,496	1,272,726	1,338,861	\$ 1,494,621
Total Expenditures	\$ 27,090,117	\$ 31,776,544	\$ 26,798,868	\$ 87,992,953
 Revenues > Expenditures	 \$ (1,643,621)	 \$ (6,409,882)	 \$ 16,379,485	 \$ (50,592,953)
 Fund Balance - Beginning	 \$ 42,771,384	 \$ 41,127,763	 \$ 34,717,881	 \$ 51,097,366
 Fund Balance - Ending	 \$ 41,127,763	 \$ 34,717,881	 \$ 51,097,366	 \$ 504,413

Fulton County FY2026 Revised Proposed Budget Special Appropriation Funds

Fund 215, Wolf Creek Fund	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$55,463	\$55,463
Anticipated Expenditures	<u>\$55,463</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$55,463
Fund 300, Special Services District Fund	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$1,714	\$1,714
Anticipated Expenditures	<u>\$1,714</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$1,714
Fund 308, Special Revenue Fund T-SPLOST	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$150,000	\$898,542
Use of Fund Balance	\$5,404,894	\$4,613,347
Anticipated Expenditures	<u>\$5,554,894</u>	<u>\$106,995</u>
Ending Fund Balance	\$0	\$5,404,894
Fund 345, Sandy Springs Tax Allocation District	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$3,125	\$3,125
Anticipated Expenditures	<u>\$3,125</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$3,125
Fund 419, Clerk of Superior & Magistrate Court Technology Fund	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$115,000	\$321,716
Use of Fund Balance	\$408,738	\$971,677
Anticipated Expenditures	<u>\$523,738</u>	<u>\$884,655</u>
Ending Fund Balance	\$0	\$408,738
Fund 420, Solicitor Pretrial Intervention and Diversion Program	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$100,000	\$287,441
Use of Fund Balance	\$387,075	\$360,619
Anticipated Expenditures	<u>\$487,075</u>	<u>\$260,985</u>
Ending Fund Balance	\$0	\$387,075
Fund 421, Sheriff's Sale Fund (SY)	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$300,000	\$784,860
Use of Fund Balance	\$979,737	\$850,100
Anticipated Expenditures	<u>\$1,279,737</u>	<u>\$655,223</u>
Ending Fund Balance	\$0	\$979,737
Fund 422, D.A.T.E. Fund	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$0	\$190,239
Use of Fund Balance	\$1,510,739	\$1,795,273
Anticipated Expenditures	<u>\$1,510,739</u>	<u>\$474,773</u>
Ending Fund Balance	\$0	\$1,510,739
Fund 423, Business Court Fund	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$0	\$18,000
Use of Fund Balance	\$112,743	\$94,781
Anticipated Expenditures	<u>\$112,743</u>	<u>\$38</u>
Ending Fund Balance	\$0	\$112,743

A brief description of each fund is located in front of the special revenue schedule.

Fulton County FY2026 Revised Proposed Budget

Special Appropriation Funds

Fund 429, Superior Court Technology Fund	FY2026	FY2025
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$66,795	\$71,502
Anticipated Expenditures	<u>\$66,795</u>	<u>\$4,707</u>
Ending Fund Balance	\$0	\$66,795
Fund 433, Law Library Fund	FY2026	FY2025
Anticipated Revenues	\$0	\$757,285
Use of Fund Balance	\$2,607,651	\$2,431,070
Anticipated Expenditures	<u>\$2,607,651</u>	<u>\$580,704</u>
Ending Fund Balance	\$0	\$2,607,651
Fund 434, Co-op Extension	FY2026	FY2025
Anticipated Revenues	\$0	\$7,000
Use of Fund Balance	\$49,347	\$62,115
Anticipated Expenditures	<u>\$49,347</u>	<u>\$19,769</u>
Ending Fund Balance	\$0	\$49,347
Fund 439, Fulton Clerks of Courts Technology Fund	FY2026	FY2025
Anticipated Revenues	\$300,000	\$672,686
Use of Fund Balance	\$866,931	\$1,064,939
Anticipated Expenditures	<u>\$1,166,931</u>	<u>\$870,694</u>
Ending Fund Balance	\$0	\$866,931
Fund 441, Restricted Assets (SY/MY)	FY2026	FY2025
Anticipated Revenues	\$700,000	\$1,203,946
Use of Fund Balance	\$1,905,603	\$1,691,410
Anticipated Expenditures	<u>\$2,605,603</u>	<u>\$989,753</u>
Ending Fund Balance	\$0	\$1,905,603
Fund 442, Federal Equitable Sharing	FY2026	FY2025
Anticipated Revenues	\$0	\$129,610
Use of Fund Balance	\$472,964	\$382,781
Anticipated Expenditures	<u>\$472,964</u>	<u>\$39,426</u>
Ending Fund Balance	\$0	\$472,964
Fund 451, Salute to the Arts	FY2026	FY2025
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$3,668	\$3,668
Anticipated Expenditures	<u>\$3,668</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$3,668
Fund 453, Special Revenue Funds	FY2026	FY2025
Anticipated Revenues	\$0	\$750
Use of Fund Balance	\$259,855	\$259,394
Anticipated Expenditures	<u>\$259,855</u>	<u>\$289</u>
Ending Fund Balance	\$0	\$259,855
Fund 454, Hotel/Motel Tax	FY2026	FY2025
Anticipated Revenues	\$25,000	\$0
Use of Fund Balance	\$0	\$0
Anticipated Expenditures	<u>\$25,000</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$0

A brief description of each fund is located in front of the special revenue schedule.

Fulton County FY2026 Revised Proposed Budget Special Appropriation Funds

Fund 455, Tommie Dora Barker Fellow Endowment	FY2026	FY2025
Anticipated Revenues	\$0	\$40,531
Use of Fund Balance	\$168,968	\$155,937
Anticipated Expenditures	<u>\$168,968</u>	<u>\$27,500</u>
Ending Fund Balance	\$0	\$168,968
Fund 456, FulCo/Atlanta Reappraisal Project	FY2026	FY2025
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$24,747	\$24,747
Anticipated Expenditures	<u>\$24,747</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$24,747
Fund 458, Indigent Defense Committee	FY2026	FY2025
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$20	\$20
Anticipated Expenditures	<u>\$20</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$20
Fund 462, Fitness Center	FY2026	FY2025
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$21,980	\$21,980
Anticipated Expenditures	<u>\$21,980</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$21,980
Fund 468, Employee Service Fund	FY2026	FY2025
Anticipated Revenues	\$30,000	\$94,949
Use of Fund Balance	\$1,213,042	\$1,277,978
Anticipated Expenditures	<u>\$1,243,042</u>	<u>\$159,885</u>
Ending Fund Balance	\$0	\$1,213,042
Fund 470, NACO Conference	FY2026	FY2025
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$63,437	\$63,437
Anticipated Expenditures	<u>\$63,437</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$63,437
Fund 473, Tree Preservation Trust Fund	FY2026	FY2025
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$247,843	\$247,843
Anticipated Expenditures	<u>\$247,843</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$247,843
Fund 474, Tree Plant Trust Fund	FY2026	FY2025
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$256,537	\$256,537
Anticipated Expenditures	<u>\$256,537</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$256,537
Fund 84C, PEG Fund	FY2026	FY2025
Anticipated Revenues	\$0	\$3,540
Use of Fund Balance	\$38,459	\$120,142
Anticipated Expenditures	<u>\$38,459</u>	<u>\$85,223</u>
Ending Fund Balance	\$0	\$38,459

A brief description of each fund is located in front of the special revenue schedule.

**Fulton County FY2026 Revised Proposed Budget
Special Appropriation Funds****Special Revenue Fund, Constitutional Officers**

	<u>FY2026</u>	<u>FY2025</u>
Anticipated Revenues	\$5,000,000	\$5,000,000
Use of Fund Balance	\$0	\$0
Anticipated Expenditures	<u>\$5,000,000</u>	<u>\$5,000,000</u>
Ending Fund Balance	\$0	\$0

A brief decription of each fund is loacted in front of the special revenue schedule.

Position Changes for Budget Year 2026

New Positions

2026 Position Changes - New Positions

Pos #	Action	Title	Fund	Agency	Org	Object	Salary	Effective Date
County Manager								
TBD	Establish	Customer Service Specialist	100	118	1809	1000	60,399.00	12/17/2025
Emergency Management								
TBD	Establish	Emergency Management Battalion Chief	100	335	1805	1000	140,000.00	12/17/2025
Magistrate Court								
TBD	Establish	Judicial Assistant	100	422	4205	1000	58,457.00	12/17/2025
TBD	Establish	Judicial Staff Attorney	100	422	4205	1000	105,173.00	12/17/2025
Police								
0150171	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0150172	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151074	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151075	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151076	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151077	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151078	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151079	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151080	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151081	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0151082	Establish	Animal Service Officer I	312	320	S210	1000	45,803.00	12/17/2025
0150206	Establish	Animal Service Officer II	312	320	S210	1000	50,498.00	12/17/2025
0150207	Establish	Animal Service Officer II	312	320	S210	1000	50,498.00	12/17/2025
0150208	Establish	Animal Service Officer II	312	320	S210	1000	50,498.00	12/17/2025
0150209	Establish	Animal Service Officer II	312	320	S210	1000	50,498.00	12/17/2025
0150210	Establish	Animal Service Officer II	312	320	S210	1000	50,498.00	12/17/2025
0150211	Establish	Animal Service Officer II	312	320	S210	1000	50,498.00	12/17/2025
0150212	Establish	Animal Service Officer II	312	320	S210	1000	50,498.00	12/17/2025
0150203	Establish	Animal Service Dispatcher	312	320	S210	1000	43,622.00	12/17/2025
0150204	Establish	Animal Service Dispatcher	312	320	S210	1000	43,622.00	12/17/2025
0150205	Establish	Animal Service Dispatcher	312	320	S210	1000	43,622.00	12/17/2025
0150184	Establish	Animal Services Bite Investigator	312	320	S210	1000	50,498.00	12/17/2025
0150185	Establish	Animal Field Services Supervisor	312	320	S210	1000	61,380.00	12/17/2025
0150186	Establish	Animal Field Services Manager	312	320	S210	1000	65,063.00	12/17/2025
Public Defender								
TBD	Establish	Assistant Public Defender II	100	490	NEW	1000	117,794.00	12/17/2025
TBD	Establish	Assistant Public Defender II	100	490	NEW	1000	117,794.00	12/17/2025
Real Estate and Asset Management								
TBD	Establish	Electronics Manager	100	520	5201	1000	101,227.00	12/17/2025
TBD	Establish	Management Analyst III	100	520	5201	1000	65,063.00	12/17/2025
TBD	Establish	Administrative Coordinator I	100	520	5220	1000	92,480.00	12/17/2025
TBD	Establish	Management Analyst II	100	520	NEW	1000	58,457.00	12/17/2025
TBD	Establish	Electronics Manager	100	520	5201	1000	114,638.00	12/17/2025
Senior Services								
TBD	Establish	Program Coordinator, Aging	100	183	NEW	1000	61,380.00	12/17/2025
TBD	Establish	Administrative Specialist	100	183	NEW	1000	41,545.00	12/17/2025
TBD	Establish	Health & Fitness Instructor	100	183	NEW	1000	45,803.00	12/17/2025
TBD	Establish	Life & Enrichment Instructor	100	183	NEW	1000	45,803.00	12/17/2025
TBD	Establish	Computer Instructor	100	183	NEW	1000	45,803.00	12/17/2025
TBD	Establish	Custodian	100	183	NEW	1000	38,000.00	12/17/2025
TBD	Establish	Program Coordinator, Aging	100	183	NEW	1000	61,380.00	12/17/2025
TBD	Establish	Administrative Specialist	100	183	NEW	1000	41,545.00	12/17/2025
TBD	Establish	Senior Service Instructor	100	183	NEW	1000	45,803.00	12/17/2025
TBD	Establish	Nurse Technician	100	183	NEW	1000	45,803.00	12/17/2025
TBD	Establish	Nurse Technician	100	183	NEW	1000	45,803.00	12/17/2025
TBD	Establish	Multipurpose Center Worker	100	183	NEW	1000	29,506.50	12/17/2025
TBD	Establish	Liscensed Practical Nurse	100	183	NEW	1000	25,562.00	12/17/2025
TBD	Establish	Liscensed Practical Nurse	100	183	NEW	1000	50,498.00	12/17/2025
Solicitor General								
TBD	Establish	Assistant Solicitor II	100	400	NEW	1000	105,173.00	12/17/2025
TBD	Establish	Assistant Solicitor II	100	400	NEW	1000	105,173.00	12/17/2025
TBD	Establish	Senior Investigator	100	400	NEW	1000	65,063.00	12/17/2025
TBD	Establish	Senior Investigator	100	400	NEW	1000	65,063.00	12/17/2025
State Court (Judges & General)								
TBD	Establish	Court Reporter	100	420	4201	1000	66,839.00	12/17/2025

2026 Position Changes - New Positions

Pos #	Action	Title	Fund	Agency	Org	Object	Salary	Effective Date
TBD	Establish	Court Reporter	100	420	4201	1000	66,839.00	12/17/2025
State Court (Judges & General)								
TBD	Establish	Judge	100	421	NEW	1000	200,625.00	12/17/2025
TBD	Establish	Judge	100	421	NEW	1000	200,625.00	12/17/2025
TBD	Establish	Staff Attorney	100	421	NEW	1000	105,173.00	12/17/2025
TBD	Establish	Staff Attorney	100	421	NEW	1000	105,173.00	12/17/2025
TBD	Establish	Litigation Manager	100	421	NEW	1000	68,967.00	12/17/2025
TBD	Establish	Litigation Manager	100	421	NEW	1000	68,967.00	12/17/2025
TBD	Establish	Judicial Assistant	100	421	NEW	1000	58,457.00	12/17/2025
TBD	Establish	Judicial Assistant	100	421	NEW	1000	58,457.00	12/17/2025

2026 Position Changes - New Positions

Pos #	Action	Title	Fund	Agency	Org	Object	Salary	Effective Date
		Tax Assessor						
TBD	Establish	Property Appraiser	100	240	2403	1000	59,678.00	12/17/2025
TBD	Establish	Property Appraiser	100	240	2403	1000	59,678.00	12/17/2025
TBD	Establish	Property Appraiser	100	240	2403	1000	59,678.00	12/17/2025
TBD	Establish	Property Appraiser	100	240	2403	1000	59,678.00	12/17/2025
TBD	Establish	Property Appraiser	100	240	2403	1000	59,678.00	12/17/2025
TBD	Establish	Senior Property Appraiser	100	240	2403	1000	74,860.00	12/17/2025

New Classifications

2026 POSITION CHANGES - NEW CLASSIFICATIONS

Title	Fund	Agency	Unit	Grade	Salary	Effective Date
County Manager						
Customer Service Specialist	100	118	1809	TBD	\$60,399	12/17/2025
Emergency Management						
Emergency Management Battalion Chief	100	335	1805	TBD	\$140,000	12/17/2025

Temporary / Seasonal Positions

2026 Position Changes - Temporaries/Seasonal

Pos #	Title	Fund	Agency	Org	Object	Effective Date	End Date
County Manager							
0101090	Internship	100	118	1812	1004	12/17/2025	12/31/2026
0122473	Internship	100	118	1812	1004	12/17/2025	12/31/2026
0145628	Summer Internship	100	118	1812	1005	12/17/2025	12/31/2026
0096459	Summer Internship	100	118	1823	1004	12/17/2025	12/31/2026
0096460	Summer Internship	100	118	1823	1004	12/17/2025	12/31/2026
0096468	Summer Internship	100	118	1823	1004	12/17/2025	12/31/2026
0088834	Internship	100	118	1823	1004	12/17/2025	12/31/2026
0104102	Summer Internship	100	118	1823	1004	12/17/2025	12/31/2026
0104103	Internship	100	118	1823	1004	12/17/2025	12/31/2026
0146415	Management Policy Analyst II	100	118	1823	1004	12/17/2025	12/31/2026
0149260	Corrections Operational Tech Advisor	100	999	S700	1003	12/17/2025	6/30/2026
DCRC							
0145122	Summer-Internship	100	186	1822	1005	12/17/2025	12/31/2026
DREAM							
0137543	Contract Administrator	100	520	5201	1003	12/17/2025	12/31/2026
0145961	Electronic Supervisor	100	520	5221	1003	12/17/2025	12/31/2026
Economic Development							
0121075	Film Marketing Coordinator	100	120	2618	1003	12/17/2025	12/31/2026
Emergency Management							
0145008	Summer-Internship	100	335	1805	1005	12/17/2025	12/31/2026
Finance							
0136588	Summer-Internship	100	210	2101	1004	12/17/2025	12/31/2026
Human Resources							
0145536	Summer Internship	100	215	2150	1005	12/17/2025	12/31/2026
Information Technology							
0113764	Lead Application Developer	100	220	2202	1003	12/17/2025	12/31/2026
0122210	Lead Application Manager	100	220	2204	1003	12/17/2025	12/31/2026
0116794	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0117427	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0116789	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0116771	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0117622	Management / Policy Analyst I	100	220	2204	1004	12/17/2025	12/31/2026
0113819	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0116787	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0117520	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0116791	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0116941	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0117519	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0117523	Internship	100	220	2204	1004	12/17/2025	12/31/2026
0117815	Assistant to Clerk- Probate Court	100	220	2204	1004	12/17/2025	12/31/2026
Library							
0116284	HS Outreach Specialist	100	650	6566	1005	12/17/2025	12/31/2026
0116286	HS Outreach Specialist	100	650	6566	1005	12/17/2025	12/31/2026
0116287	HS Outreach Specialist	100	650	6566	1005	12/17/2025	12/31/2026
0116288	HS Outreach Specialist	100	650	6566	1005	12/17/2025	12/31/2026
0116289	HS Outreach Specialist	100	650	6566	1005	12/17/2025	12/31/2026
0116290	HS Outreach Specialist	100	650	6566	1005	12/17/2025	12/31/2026
Magistrate Court							
0137623	Summer Internship	100	422	4205	1005	12/17/2025	12/31/2026

2026 Position Changes - Temporaries/Seasonal

Pos #	Title	Fund	Agency	Org	Object	Effective Date	End Date
Public Works							
0020924	Administrative Specialist	201	540	5459	1004	12/17/2025	12/31/2026
0123384	Internship	201	540	5401	1005	12/17/2025	12/31/2026
0123385	Internship	201	540	5401	1005	12/17/2025	12/31/2026
0087680	Asst Director Public Works	201	540	5401	1003	12/17/2025	12/31/2026
0131034	Summer Internship	201	540	5401	1005	12/17/2025	12/31/2026
0131035	Summer Internship	201	540	5401	1005	12/17/2025	12/31/2026
0131036	Summer Internship	201	540	5401	1005	12/17/2025	12/31/2026
0131037	Summer Internship	201	540	5401	1005	12/17/2025	12/31/2026
0131038	Summer Internship	201	540	5401	1005	12/17/2025	12/31/2026
0131039	Summer Internship		540	5401	1003	12/17/2025	12/31/2026
0131040	Summer Internship	201	540	5401	1005	12/17/2025	12/31/2026
Registration and Elections							
0131142	Summer Internship	100	265	2651	1004	12/17/2025	12/31/2026
0131143	Summer Internship	100	265	2651	1004	12/17/2025	12/31/2026
State Court Solicitor							
0149272	Internship	100	400	JSTR	1004	12/17/2025	12/31/2026
0149776	Summer Internship	100	400	JSTR	1004	12/17/2025	12/31/2026
0149838	Summer Internship	100	400	JSTR	1004	12/17/2025	12/31/2026
0148156	Exec Asst, Appt	420	400	4013	1018	12/17/2025	12/31/2026
0148170	Exec Asst, Appt	420	400	4013	1018	12/17/2025	12/31/2026
0148786	Admin Coord I	420	400	4013	1018	12/17/2025	12/31/2026
State Court General							
0020182	Court Operations Specialist	100	420	4201	1004	12/17/2025	12/31/2026
0020183	Court Operations Specialist	100	420	4201	1004	12/17/2025	12/31/2026
0056687	Internship	100	420	4201	1005	12/17/2025	12/31/2026
0056688	Internship	100	420	4201	1005	12/17/2025	12/31/2026
0056689	Internship	100	420	4201	1005	12/17/2025	12/31/2026
0144917	Summer Internship	100	420	4201	1005	12/17/2025	12/31/2026
0144918	Summer Internship	100	420	4201	1005	12/17/2025	12/31/2026
0148887	Summer Internship	100	420	4201	1005	12/17/2025	12/31/2026
0148888	Summer Internship	100	420	4201	1005	12/17/2025	12/31/2026
State Court Judges							
0056523	Summer Internship	100	421	4241	1005	12/17/2025	12/31/2026
0056686	Summer Internship	100	421	4220	1005	12/17/2025	12/31/2026
0074731	Summer Internship	100	421	4241	1005	12/17/2025	12/31/2026
0137795	Internship	100	421	4263	1005	12/17/2025	12/31/2026
Superior Court General							
0138668	Summer Internship	100	450	4501	1005	12/17/2025	12/31/2026
Superior & Magistrate Court - Clerk							
0148811	Summer Internship	100	470	4701	1005	12/17/2025	12/31/2026
0148812	Summer Internship	100	470	4701	1005	12/17/2025	12/31/2026
0148813	Summer Internship	100	470	4701	1005	12/17/2025	12/31/2026
0148814	Summer Internship	100	470	4701	1005	12/17/2025	12/31/2026
0148815	Summer Internship	100	470	4701	1005	12/17/2025	12/31/2026
0149323	Summer Internship	100	470	4701	1005	12/17/2025	12/31/2026
0149324	Summer Internship	100	470	4701	1005	12/17/2025	12/31/2026
0149325	Summer Internship	100	470	4701	1005	12/17/2025	12/31/2026
Tax Assessor							
0019623	Tax Appr Clerk II	100	470	4701	1005	12/17/25	12/31/26

Position Transfers

2026 Positions Changes - Position Transfers

Pos #	Title	Grade	Fund	TO:			Fund	FROM:			Salary	Effective Date
				Agency	Org	Object		Agency	Org	Object		
Registration and Election												
0128265	COURIER	4	100	265	2654	1018	100	265	2658	1018	41,600.00	3/11/2026
0128267	COURIER	4	100	265	2654	1018	100	265	2658	1018	41,600.00	3/11/2026
0128268	COURIER	4	100	265	2654	1018	100	265	2658	1018	41,600.00	3/11/2026
0128266	COURIER	4	100	265	2654	1018	100	265	2658	1018	41,600.00	3/11/2026
0128270	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128278	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128271	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128262	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128276	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128269	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128274	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128272	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128277	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128275	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128263	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128264	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128273	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
0128279	COURIER	4	100	265	2654	1018	100	265	2658	1018	39,520.00	3/11/2026
DCRC												
0013313	Admin Coord I	14	100	186	1820	1000	100	186	1802	1000	50,696.00	12/17/2025
0018719	Admin Spec	10	100	186	1820	1002	100	186	1822	1002	33,176.00	12/17/2025
0019699	Admin Techn	8	100	186	1820	1000	100	186	1822	1000	45,531.00	12/17/2025
0016041	Executive Assist.	18	100	186	1820	1000	100	186	1822	1000	71,868.00	12/17/2025
0148151	Deputy Director EEO Dis	25	100	186	1820	1000	100	186	1822	1000	115,000.00	12/17/2025
0020349	Director - Division Civil Rights Co.	28	100	186	1820	1000	100	186	1822	1000	139,650.00	12/17/2025
0145122	Summer-Internship	-	100	186	1820	1005	100	186	1822	1005	22,620.00	12/17/2025
External Affairs												
0064452	Sr. Digital Communications Specialist	19	100	130	1306	1000	100	130	1303	1000	70,000.00	12/17/2025
0001274	Digital Communications Specialist	17	100	130	1306	1000	100	130	1303	1000	58,457.00	12/17/2025
0000040	Sr. Digital Communications Specialist	19	100	130	1306	1000	100	130	1303	1000	70,000.00	12/17/2025
0064453	Division Manager	27	100	130	1306	1000	100	130	1305	1000	126,179.00	12/17/2025

Range Change/Salary Change Positions

2026 POSITION CHANGES - RANGE CHANGE POSITIONS

Pos #	Title	Fund	Agency	Unit	Object	Grade	Salary	Action	Effective Date
Commission District 3									
64244	Chief of Staff	100	103	1032	1000	Set	\$115,500	Range Change - From	12/17/2025



INTER-OFFICE MEMORANDUM

TO: Department Heads and Elected Officials
THROUGH: Ray Turner, Finance Director
FROM: Sabrinna McTier, Deputy Finance Director *SM*
DATE: January 7, 2026
SUBJECT: Annual Hardware & Software Maintenance List

The Annual Hardware & Software Maintenance List has not been fully completed and vetted, and it will not be included with the 2026 Revised Proposed Budget materials. The Purchasing Department and Department of Information Technology will present and submit the AML List. We will include with the 2026 Final Adopted Budget materials.

C: Dick Anderson, County Manager
Sharon Whitmore, Chief Financial Officer
Pamela Roshell, Chief Operating Officer
Kevin Kerrigan, Chief Information Officer, Information Technology
Felicia Strong-Whitaker, Director of Purchasing