

FY2026 GENERAL FUND BUDGET

	FY2025	FY2025	FY2026
<u>Budget Summary</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Tentative Budget</u>
Budgeted Revenue	\$1,603,757,880	\$1,602,972,073	\$1,659,682,409
Budgeted Expenditures	<u>\$1,661,339,123</u>	<u>\$1,675,587,384</u>	<u>\$1,702,897,117</u>
Difference	(\$57,581,243)	(\$72,615,311)	(\$43,214,708)
Funds Reserved from Prior Year	<u>\$57,581,243</u>	<u>\$72,615,311</u>	<u>\$43,214,708</u>
Difference	\$0	\$0	\$0

Item#		Account Codes								A	B	C	D	E	F	G	H	I
		Fund	Facility	Function	Program	Cst Cntr	Resp	Level	Object	Actual	Actual	Actual	Actual	FY2025 Board Approved General Fund Budget			Changes	Tentative FY2026 General Fund Budget
										FY2021	FY2022	FY2023	FY2024	Original	Adjustments	Revised		
										General Fund Budget	General Fund Budget	General Fund Budget	General Fund Budget	General Fund Budget	General Fund Budget	General Fund Budget		
REVENUE																		
Local Revenue																		
A	Property Tax - Digest (Assumes 2.09% Increase)	0100	8010	0000	9990	0000	50626	00	411100	\$540,662,781	\$572,103,657	\$640,104,770	\$717,005,453	\$785,619,822	(\$1,258,247)	\$784,361,575	\$10,057,412	\$794,418,987
B	Property Tax - Tag (Ad Valorem & TAVT)	0100	8010	0000	9990	0000	50626	00	411910	\$49,224,013	\$53,640,484	\$56,518,515	\$57,413,446	\$53,127,671		\$53,127,671	\$2,729,811	\$55,857,482
C	Delinquent Property Tax	0100	8010	0000	9990	0000	50626	00	411102	\$2,650,854	\$2,316,925	\$1,570,560	\$3,377,015	\$2,072,217		\$2,072,217	\$532,466	\$2,604,683
D	Intangible Tax	0100	8010	0000	9990	0000	50626	00	411210	\$19,897,077	\$16,271,877	\$9,067,234	\$7,775,162	\$4,984,897		\$4,984,897	\$709,889	\$5,694,786
E	Real Estate Transfer Tax	0100	8010	0000	9990	0000	50626	00	411211	\$5,709,112	\$7,371,701	\$4,854,682	\$3,974,512	\$3,642,158		\$3,642,158	(\$527,014)	\$3,115,144
F	Alcoholic Beverage Tax	0100	8010	0000	9990	0000	50626	00	411900	\$1,739,940	\$1,831,217	\$1,393,864	\$1,841,834	\$2,093,390		\$2,093,390	(\$695,016)	\$1,398,374
G	Liquor by the Drink Tax	0100	8010	0000	9990	0000	50626	00	411901	\$816,735	\$1,254,641	\$1,447,232	\$1,414,632	\$1,236,139		\$1,236,139	\$207,447	\$1,443,586
H	Interest on Delinquent Taxes	0100	8010	0000	9990	0000	50626	00	415001	\$292,347	\$586,416	\$543,372	\$994,026	\$563,262		\$563,262	\$117,600	\$680,862
I	Interest Income	0100	8010	0000	9990	0000	50626	00	415000	\$358,195	\$869,680	\$19,879,024	\$28,963,653	\$17,529,445		\$17,529,445	\$0	\$17,529,445
J	Local Revenue - Cell Tower	0100	8010	0000	9990	0038	50626	00	419950	\$523,218	\$1,758,612	\$1,625,624	\$1,346,283	\$858,484		\$858,484	(\$359,299)	\$499,185
K	Local Revenue - Other	0100	8010	0000	9990	0000	50626	00	419950	\$943,763	\$1,044,562	\$2,415,500	\$3,326,730	\$1,467,942		\$1,467,942	\$794,322	\$2,262,264
L	Sale of Assets	0100	8010	0000	9990	0000	50626	00	453000	\$239,017	\$285,355	\$403,859	\$270,257	\$309,410		\$309,410	\$10,414	\$319,824
M	Leased Property	0100	8010	0000	9990	0000	50626	00	419100	\$53,750	\$32,250	\$53,750	\$43,000	\$43,000		\$43,000	\$0	\$43,000
N	Transfer from Other Funds	0100	8010	0000	9990	0000	50626	00	452000	\$122,881	\$0	\$415,000	\$5,358,082	\$470,000		\$470,000	\$0	\$470,000
Total Local Revenue										\$623,233,683	\$659,367,377	\$740,292,986	\$833,104,085	\$874,017,837	(\$1,258,247)	\$872,759,590	\$13,578,032	\$886,337,622
State Revenue																		
O	Miscellaneous State Grants	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	438000	\$7,316,101	\$6,278,549	\$7,432,466	\$33,055,025	\$13,056,826	\$0	\$13,056,826	\$3,200,235	\$16,257,061
P	State of Georgia QBE	0100	8010	0000	XXXX	0000	50626	00	431XXX	\$551,748,348	\$577,523,544	\$606,116,926	\$651,738,723	\$705,043,420	\$472,440	\$705,515,860	\$35,837,245	\$741,353,105
Total State Revenue										\$559,064,449	\$583,802,093	\$613,549,392	\$684,793,748	\$718,100,246	\$472,440	\$718,572,686	\$39,037,480	\$757,610,166
Federal Revenue																		
Q	Indirect Cost	0100	8010	0000	1450	0000	50626	00	443000	\$2,113,425	\$4,479,917	\$11,593,281	\$5,920,893	\$5,726,019		\$5,726,019	\$1,550,701	\$7,276,720
R	ROTC	0100	8010	0000	9990	0000	50626	00	443000	\$1,130,046	\$1,509,851	\$1,604,765	\$1,370,442	\$1,199,180		\$1,199,180	\$78,177	\$1,277,357
S	MedACE	0100	8010	0000	9990	0129	50871	00	445300	\$965,468	\$2,003,870	\$2,145,657	\$1,105,587	\$2,575,441		\$2,575,441	(\$823,736)	\$1,751,705
T	Medicaid	0100	8010	0000	9990	0130	50871	00	445300	\$827,117	\$390,279	\$5,200,075	\$5,657,603	\$2,139,157		\$2,139,157	\$3,289,682	\$5,428,839
U	Misc. Federal Revenue	0100	8010	0000	9990	0000	50626	00	445300	\$251,175	\$25,506	\$22,123	\$20,256	\$0		\$0	\$0	\$0
Total Federal Revenue										\$5,287,231	\$8,409,423	\$20,565,901	\$14,074,781	\$11,639,797	\$0	\$11,639,797	\$4,094,824	\$15,734,621
Total General Fund Revenue										\$1,187,585,363	\$1,251,578,893	\$1,374,408,279	\$1,531,972,614	\$1,603,757,880	(\$785,807)	\$1,602,972,073	\$56,710,336	\$1,659,682,409

Revenue Breakdown						
Local	52.48%	52.68%	53.86%	54.38%	54.50%	53.40%
State	47.08%	46.65%	44.64%	44.70%	44.78%	45.65%
Federal	0.45%	0.67%	1.50%	0.92%	0.73%	0.95%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

