

AN ORDINANCE TO MAKE AND PROVIDE APPROPRIATIONS FOR THE PERIOD BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026; TO MAKE AND PROVIDE SUCH APPROPRIATIONS FOR THE OPERATIONS OF THE ROCKDALE COUNTY GOVERNMENT, ITS DEPARTMENTS, BOARDS AND OTHER AGENCIES AND FUNDS, INCLUDING ALL ELECTED COUNTY OFFICERS AND THEIR EMPLOYEES; TO PROVIDE FOR THE CONTROL AND ADMINISTRATION OF ALL FUNDS OF SUCH AGENCIES FROM ALL SOURCES; TO PROVIDE AN EFFECTIVE DATE; TO REPEAL CONFLICTING ORDINANCES AND RESOLUTIONS; AND FOR OTHER PURPOSES.

BE IT ORDAINED by the Rockdale County Board of Commissioners as follows;

Section 1. The sums of money hereinafter provided are hereby appropriated by the Rockdale County Board of Commissioners for the period beginning January 1, 2026, and ending December 31, 2026, as prescribed hereinafter for such period from the *general fund and other funds* of the County, including interfund transfers for a total revenue estimate of **\$272,326,600** for the total period beginning January 1, 2026 and ending December 31, 2026. No budget unit hereinafter provided shall spend or encumber any funds except as herein authorized as follows:

Proposed 2026 Expenditures

GENERAL FUND

Board of Commissioners	2,427,082
Clerk of Courts	2,795,421
Cooperative Extension	559,291
Coroner	418,610
District Attorney	3,366,986
Economic Development	225,000
Elections	1,319,588
Animal Services	1,041,465
EMA	2,939,417
EMS	519,000
Finance	5,833,267
Fire Department	17,763,926
Transportation	5,164,680
Health and Welfare	427,250
Human Resources	1,964,645
Juvenile Court	1,475,593
Libraries	1,116,297
Magistrate Court	1,092,483
Technology Services	5,719,330

Probate	1,030,451
Public Relations	895,769
Public Defender	1,117,401
Parks & Recreation	4,657,501
Planning & Development	2,568,836
General Services	8,366,360
Senior Services	1,801,056
Sheriff	34,509,795
State Court I	704,731
State Court II	519,439
Superior Court I	500,715
Superior Court II	952,978
Tax Assessors	1,385,801
Tax Commissioner	1,718,170
Non-Departmental	9,873,045
GENERAL FUND TOTAL	<u>126,771,382</u>
Transfer from Fund Balance (General Fund) to CIP	3,500,000

PROPRIETARY FUNDS

Water Resources Fund	
Revenue (incl. Fund Balance Transfer)	77,968,000
Expenditures	77,282,937
Storm Water Fund	
Revenue	6,150,000
Expenditures	5,822,837

SPECIAL REVENUE FUNDS AND DEBT SERVICE FUNDS

Emergency Telephone Fund	3,083,824
Tower Fund	300,000
Impact Fees	600,000
Hotel/Motel Tax Fund	275,000
Restricted Revenue	300,000
Drug Testing Lab	748,394
HOST Fund	28,500,000
Crime Victim Assistance	150,000
District Attorney- EMDT	70,000
Law Library	60,000
Law Confiscated Funds	250,000
Inmate Welfare Funds	500,000

2022 SPLOST	17,500,000
General Grants	5,500,000
American Rescue Plan Act	100,000

Section 2. No change, modification or amendment to any provision of this ordinance shall be valid unless approved by the Board of Commissioners, provided, however, that appropriated funds other than changes in staffing patterns may be transferred within any budget unit where authorized in writing by the Director of Finance or designee and reported to the Board of Commissioners.

Section 3. Further, each budget unit shall adhere to and not exceed the number of personnel positions or amount of funds budgeted for those positions pursuant to the County Cost of Personnel Worksheets included herein by reference. Any deviations from said staffing and funding patterns shall require the prior written approval of the Board of Commissioners.

Section 4. All ordinances, resolutions or part hereof in conflict herewith are, to the extent of that conflict, hereby repealed.

Section 5. This ordinance shall be in force and take effect this 2nd day of December, 2025.

**ROCKDALE COUNTY, GEORGIA
BOARD OF COMMISSIONERS**

By: *not Present*
JaNice VanNess, Chair

By: *[Signature]*
Tuwanya Smith, Commissioner

By: *[Signature]*
Doreen L. Williams, Commissioner

ATTEST:

[Signature]
Jennifer O. Rutledge, County Clerk
Director of Legislative Affairs

APPROVED AS TO FORM:

[Signature]
County Attorney

First Reading: November 10, 2025
Second Reading: December 2, 2025

Rockdale County, Georgia
2026 Budget Report
General Fund - All Departments

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	15,013,823	16,066,885	17,595,219	18,731,879
511120	Salaries - Non Exempt	27,824,257	29,597,192	32,550,402	33,981,048
511200	Salaries - Temporary Employees	215,789	97,169	0	0
511300	Overtime	3,976,888	5,376,446	3,024,066	3,163,227
512110	Group Ins - Health	7,191,483	8,984,110	10,622,602	11,035,731
512120	Group Ins - Disability	75,039	82,567	100,842	104,762
512130	Group Ins - Life	165,719	183,797	221,354	229,965
512140	Group Ins - Dental & Vision	109,571	120,807	147,570	153,310
512200	Social Security (FICA)	2,760,661	3,014,038	3,285,318	3,464,322
512300	Medicare	646,275	704,978	768,341	810,204
512400	Retirement	3,199,134	3,449,163	3,708,137	3,801,654
512500	Tuition Reimbursement	15,000	19,750	24,000	24,000
512600	Unemployment Insurance	21,381	32,883	15,000	15,000
512700	Workers' Compensation	599,010	742,802	1,285,783	1,350,241
Total Personal Services & Benefits		61,814,030	68,472,587	73,348,634	76,865,343
Purchased & Contract Services					
521200	Professional Services	6,204,153	7,213,783	7,719,920	8,642,820
521201	Professional Services - Stepping Up Initiative	283,641	247,944	306,000	306,000
521202	Professional Services - United Way	0	0	0	100,000
521300:521301	Technical Services	1,869,600	1,854,540	2,139,092	2,179,094
522110	Cleaning Services - Disposal	689,364	691,440	651,104	862,255
522140	Cleaning Services - Lawn Care	0	0	12,730	0
522200:522202	Repair and Maintenance	6,700,242	7,763,247	6,805,271	6,410,538
522310	Rental of Land and Building	460,332	562,502	448,624	658,828
522320	Rental of Equipment and Vehicle	231,994	146,712	311,187	291,463
523100	Insurance, Other Than Employee Benefits	1,199,331	1,449,501	1,467,192	1,467,192
523200	Communications	1,336,655	1,420,907	1,478,239	1,507,453
523300	Advertising	67,954	114,618	151,181	135,981
523400	Printing and Binding	63,536	105,629	100,377	135,311
523500	Travel	367,775	390,540	461,093	400,770
523600	Dues & Fees	388,631	409,283	498,613	487,668
523700	Education and Training	402,398	364,465	496,003	498,928
523701	Education and Training - Fire Safety	29,643	24,699	19,164	20,000
523800	Licenses	10,833	7,976	4,557	6,069
523850	Contract Labor	257,171	267,636	614,442	850,550
523900	Other Purchased Services	186,534	265,247	281,236	278,036
Total Purchased & Contract Services		20,749,787	23,300,669	23,966,025	25,238,956
Supplies					
531100	General Supplies and Materials	2,460,807	2,381,388	2,275,004	2,297,979
531210	Utilities - Water & Sewer	397,914	435,713	383,703	429,703
531220	Utilities - Natural Gas	164,167	146,283	174,364	179,364
531230	Utilities - Electricity	1,989,008	2,004,719	1,835,802	1,932,802
531270	Utilities - Gasoline / Diesel	1,050,522	936,208	1,118,081	1,167,873
531280	Utilities - Storm Water Fee	1,131,875	1,027,036	1,113,329	1,113,329
531300	Food	997,242	976,119	963,786	969,815
531400	Books and Periodicals	27,491	38,506	58,375	51,554
531600	Small Equipment	315,264	376,816	720,766	510,586
531700:531799 + +	Other Supplies	663,660	832,360	1,109,903	1,242,086
Total Supplies		9,197,950	9,155,148	9,753,113	9,895,091

Indirect Cost

Rockdale County, Georgia
2026 Budget Report
General Fund - All Departments

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
552200	Self-Funded Ins - Claims	307,015	287,590	650,000	650,000
572000	Payments to Other Agencies	0	193	100,000	0
572001	Payments to Other Agencies - EMS	449,000	449,000	449,000	449,000
	Payments to Other Agencies - Viewpoint				
572002	Health	142,700	200,000	200,000	225,000
572003	Payments to Other Agencies - Burial Fees	3,600	0	6,000	6,000
572004	Payments to Other Agencies - CASA	40,000	40,000	40,000	45,000
572005	Payments to Other Agencies - Rockdale Coal	52,500	52,500	52,500	56,250
572008	Payments to Other Agencies - DFACS	95,000	95,000	95,000	95,000
572012	Payments to Other Agencies - Forestry SVC	0	4,167	2,521	2,521
572013	Payments to Other Agencies - Soil Conserv	5,000	5,000	7,000	7,000
572015	Payments to Other Agencies - Economic Dev	105,630	(282)	280,000	225,000
573100	Refunds	27,731	0	0	0
579000	Contingency	0	0	535,015	1,030,000
579001	Contingency - Workforce	0	0	0	1,464,120
581100	Principal - Bonds	0	0	380,000	0
581200:581210	Principal - Capital Leases	970,000	995,000	1,020,000	1,050,000
582100	Interest - Bonds	0	0	6,022,433	0
582110:582111	Other Debt - COPS 99	323,466	288,963	272,534	246,296
582200	Interest - Capital Leases	26,036	151,601	287,280	287,280
583000	Fiscal Agent's Fees	0	0	1,300	1,300
611000	Operating Transfers Out	1,109,848	6,376,619	1,176,028	1,176,029
611330	Operating Transfers Out - HOST Fund	0	4,600,000	3,511,254	0
611352	Operating Transfers Out - Fund 352	0	3,880,556	0	5,500,000
611353	Operating Transfers Out - Fund 353	0	287,338	0	904,899
612010	Operating Transfers Out - Health	235,000	235,000	235,000	235,000
612020	Operating Transfers Out - Library	1,116,297	1,116,297	1,116,297	1,116,297
	Total Indirect Cost	5,008,823	19,064,542	16,439,162	14,771,992
	Total Expenses	96,770,590	119,992,946	123,506,934	126,771,382

Rockdale County, Georgia
2026 Budget Report
Summary -1300-01 Board of Commissioners

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	919,319	982,420	841,154	887,612
511120	Salaries - Non Exempt	0	8,690	46,120	46,738
512110	Group Ins - Health	100,946	177,718	190,109	201,773
512120	Group Ins - Disability	929	1,473	1,805	1,915
512130	Group Ins - Life	2,417	3,657	3,962	4,205
512140	Group Ins - Dental & Vision	1,547	2,404	2,641	2,803
512200	Social Security (FICA)	55,147	59,931	55,011	57,930
512300	Medicare	12,897	14,016	12,866	13,548
512400	Retirement	64,352	69,775	62,110	65,404
512700	Workers' Compensation	16,881	22,354	15,971	16,818
	Total Personal Services & Benefits	1,174,435	1,342,438	1,231,749	1,298,746
Purchased & Contract Services					
521200	Professional Services	790,468	916,611	914,000	914,000
521201	Professional Services - Stepping Up Initiative	283,641	246,572	0	0
522200:522202	Repair and Maintenance	8,901	6,102	10,500	10,500
522320	Rental of Equipment and Vehicle	5,510	5,857	5,000	5,000
523200	Communications	10,628	9,248	9,636	9,636
523300	Advertising	2,676	10,912	9,000	9,000
523400	Printing and Binding	11,494	11,788	8,000	8,000
523500	Travel	120,746	154,333	115,500	50,000
523600	Dues & Fees	36,712	17,175	26,000	26,000
523700	Education and Training	40,315	30,022	40,000	40,000
	Total Purchased & Contract Services	1,311,091	1,408,620	1,137,636	1,072,136
Supplies					
531100	General Supplies and Materials	15,676	10,891	20,000	20,000
531270	Utilities - Gasoline / Diesel	5,749	4,566	6,000	6,000
531300	Food	29,657	22,060	28,400	20,000
531400	Books and Periodicals	628	722	1,500	1,500
531700:531799 + +	Other Supplies	1,143	(1,183)	12,500	8,700
	Total Supplies	52,853	37,056	68,400	56,200
Indirect Cost					
	Total Expenses	2,538,379	2,788,114	2,437,785	2,427,082

Rockdale County, Georgia
2026 Budget Report
Summary - Clerk of Courts 23

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	623,214	653,129	662,938	641,700
511120	Salaries - Non Exempt	644,820	707,491	707,700	749,632
511200	Salaries - Temporary Employees	83,656	8,166	0	0
511300	Overtime	0	7	0	0
512110	Group Ins - Health	224,867	261,742	293,255	300,458
512120	Group Ins - Disability	2,347	2,420	2,784	2,852
512130	Group Ins - Life	5,152	5,313	6,111	6,261
512140	Group Ins - Dental & Vision	3,435	3,542	4,074	4,174
512200	Social Security (FICA)	73,859	79,119	84,980	86,263
512300	Medicare	17,274	18,504	19,875	20,174
512400	Retirement	88,763	95,244	95,944	97,393
512700	Workers' Compensation	1,058	4,681	24,671	25,044
Total Personal Services & Benefits		1,768,445	1,839,358	1,902,332	1,933,951
Purchased & Contract Services					
521300:521301	Technical Services	427,332	419,873	488,050	528,050
522200:522202	Repair and Maintenance	6,351	9,606	25,537	9,137
522320	Rental of Equipment and Vehicl	12,558	6,134	29,824	29,824
523200	Communications	25,877	26,277	36,702	35,302
523300	Advertising	4,024	6,969	4,978	4,978
523500	Travel	14,136	12,049	20,380	20,380
523600	Dues & Fees	24,155	30,660	75,016	53,016
523700	Education and Training	4,096	5,057	10,700	10,500
523900	Other Purchased Services	82,110	100,734	125,000	125,000
Total Purchased & Contract Services		600,639	617,359	816,187	816,187
Supplies					
531100	General Supplies and Materials	38,859	34,306	45,283	45,283
Total Supplies		38,859	34,306	45,283	45,283
Indirect Cost					
Total Expenses		2,407,943	2,491,023	2,763,802	2,795,421

Rockdale County, Georgia
2026 Budget Report
Coop Extension

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	0	0	37,523	0
511120	Salaries - Non Exempt	165,604	173,357	197,831	222,680
511300	Overtime	142	1,060	0	0
512110	Group Ins - Health	25,726	39,518	50,362	41,603
512120	Group Ins - Disability	268	365	478	395
512130	Group Ins - Life	589	802	1,049	867
512140	Group Ins - Dental & Vision	393	535	700	578
512200	Social Security (FICA)	9,706	10,167	14,592	13,806
512300	Medicare	2,270	2,378	3,413	3,229
512400	Retirement	9,740	10,300	16,475	13,485
512700	Workers' Compensation	(262)	136	4,237	4,008
Total Personal Services & Benefits		214,176	238,618	326,660	300,651
Purchased & Contract Services					
521200	Professional Services	95,377	110,443	112,000	116,000
522200:522202	Repair and Maintenance	2,532	4,645	4,900	4,900
522310	Rental of Land and Building	108,766	106,751	109,000	112,000
522320	Rental of Equipment and Vehicl	3,930	1,922	9,728	9,728
523200	Communications	213	33	410	0
523500	Travel	2,901	4,876	6,930	5,450
523600	Dues & Fees	360	200	1,060	775
523700	Education and Training	1,310	1,120	4,815	2,185
Total Purchased & Contract Services		215,389	229,990	248,843	251,038
Supplies					
531100	General Supplies and Materials	2,718	3,737	3,501	4,500
531270	Utilites - Gasoline / Diese	665	584	1,001	1,001
531400	Books and Periodicals	67	0	101	101
531600	Small Equipment	1,604	427	1,590	2,000
Total Supplies		5,054	4,748	6,193	7,602
Indirect Cost					
Total Expenses		434,619	473,356	581,696	559,291

Rockdale County, Georgia
2026 Budget Report
3700-33 Coroner

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	101,908	123,293	112,970	118,806
512110	Group Ins - Health	15,851	22,883	24,211	25,656
512120	Group Ins - Disability	165	212	230	244
512130	Group Ins - Life	363	464	505	535
512140	Group Ins - Dental & Vision	242	310	336	356
512200	Social Security (FICA)	5,927	7,283	7,004	7,366
512300	Medicare	1,386	1,703	1,638	1,723
512400	Retirement	7,134	8,740	7,908	8,316
512700	Workers' Compensation	1,116	1,434	2,033	2,139
Total Personal Services & Benefits		134,092	166,322	156,835	165,141
Purchased & Contract Services					
521200	Professional Services	115,850	140,763	160,000	160,000
521300:521301	Technical Services	15,000	16,125	30,000	30,000
522200:522202	Repair and Maintenance	2,188	511	15,000	15,000
523200	Communications	1,891	2,427	5,000	5,000
523500	Travel	8,276	4,003	15,000	15,000
523600	Dues & Fees	750	3,200	3,300	3,300
523700	Education and Training	1,800	2,600	5,000	5,000
Total Purchased & Contract Services		145,755	169,629	233,300	233,300
Supplies					
531100	General Supplies and Materials	3,106	7,196	14,406	14,406
531270	Utilities - Gasoline / Dese	1,786	989	4,962	4,962
531400	Books and Periodicals	0	0	801	801
531600	Small Equipment	0	37	0	0
Total Supplies		4,892	8,222	20,169	20,169
Indirect Cost					
Total Expenses		284,739	344,173	410,304	418,610

Rockdale County, Georgia
2026 Budget Report
2200-24 District Attorney

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	790,732	920,855	1,003,300	1,216,796
511120	Salaries - Non Exempt	685,416	838,637	849,635	1,038,996
512110	Group Ins - Health	266,572	334,184	395,181	464,535
512120	Group Ins - Disability	2,782	3,097	3,751	4,410
512130	Group Ins - Life	6,108	6,832	8,235	9,680
512140	Group Ins - Dental & Vision	4,072	4,527	5,490	6,453
512200	Social Security (FICA)	91,247	108,782	114,882	139,859
512300	Medicare	21,340	25,441	26,867	32,709
512400	Retirement	105,310	124,450	129,705	150,578
512700	Workers' Compensation	11,995	22,758	33,352	40,120
Total Personal Services & Benefits		1,985,574	2,389,563	2,570,398	3,104,136
Purchased & Contract Services					
521200	Professional Services	4,050	7,171	1,500	1,500
521300:521301	Technical Services	10,438	14,679	8,500	8,500
522200:522202	Repair and Maintenance	14,156	8,299	6,300	6,300
522310	Rental of Land and Building	0	54,183	0	120,000
522320	Rental of Equipment and Vehicl	6,994	2,215	7,050	7,050
523200	Communications	6,870	7,134	8,000	8,000
523400	Printing and Binding	4,951	5,086	3,600	3,600
523500	Travel	12,612	3,006	10,000	10,000
523600	Dues & Fees	6,785	7,466	7,000	7,000
523700	Education and Training	11,168	9,878	7,500	9,000
Total Purchased & Contract Services		78,024	119,117	59,450	180,950
Supplies					
531100	General Supplies and Materials	45,541	42,315	34,400	63,400
531270	Utilites - Gasoline / Diese	11,615	11,305	6,500	6,500
531400	Books and Periodicals	6,240	11,347	12,000	12,000
Total Supplies		63,396	64,967	52,900	81,900
Indirect Cost					
Total Expenses		2,126,994	2,573,647	2,682,748	3,366,986

Rockdale County, Georgia
2026 Budget Report
Economic Development Assistance

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
Purchased & Contract Services					
Supplies					
Indirect Cost					
572015	Payments to Other Agencies - Economic Dev	105,630	(282)	280,000	225,000
Total Indirect Cost		105,630	(282)	280,000	225,000
Total Expenses		105,630	(282)	280,000	225,000

Rockdale County, Georgia
2026 Budget Report
Summary 1400-02 Elections

		Actual	Actual	Adopted	Proposed
		FY 2023	FY 2024	FY 2025	FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	91,608	92,313	92,665	93,898
511120	Salaries - Non Exempt	217,415	656,515	164,040	187,455
511300	Overtime	8,616	191,381	13,000	45,000
512110	Group Ins - Health	49,066	59,210	54,747	55,318
512120	Group Ins - Disability	512	548	520	525
512130	Group Ins - Life	1,124	1,202	1,141	1,153
512140	Group Ins - Dental & Vision	749	801	761	768
512200	Social Security (FICA)	18,702	53,935	16,722	20,234
512300	Medicare	4,374	12,614	3,910	4,732
512400	Retirement	18,117	20,184	18,879	21,081
512700	Workers' Compensation	28	6,318	4,854	5,874
Total Personal Services & Benefits		410,311	1,095,021	371,239	436,038
Purchased & Contract Services					
521300:521301	Technical Services	0	0	500	0
522200:522202	Repair and Maintenance	6,454	16,261	18,690	23,690
522310	Rental of Land and Building	217,015	237,014	222,500	242,000
522320	Rental of Equipment and Vehicle	4,369	13,173	33,000	48,000
523200	Communications	10,535	56,369	53,600	64,000
523300	Advertising	0	0	4,680	4,580
523400	Printing and Binding	4,535	55,748	11,700	50,350
523500	Travel	5,452	1,001	5,060	5,060
523600	Dues & Fees	3,898	3,900	6,120	6,620
523700	Education and Training	2,640	0	2,000	2,400
523850	Contract Labor	1,977	29,169	207,760	405,550
Total Purchased & Contract Services		256,875	412,635	565,610	852,250
Supplies					
531100	General Supplies and Materials	15,951	50,564	11,800	31,300
Total Supplies		15,951	50,564	11,800	31,300
Indirect Cost					
Total Expenses		683,137	1,558,220	948,649	1,319,588

Rockdale County, Georgia
2026 Budget Report
Summary 3910-04 Animal Services

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	72,422	77,204	80,327	88,481
511120	Salaries - Non Exempt	294,710	471,056	452,888	505,981
511300	Overtime	15,139	39,245	10,000	10,000
512110	Group Ins - Health	60,461	140,972	114,001	128,374
512120	Group Ins - Disability	631	1,304	1,082	1,219
512130	Group Ins - Life	1,385	2,861	2,376	2,675
512140	Group Ins - Dental & Vision	924	1,908	1,584	1,783
512200	Social Security (FICA)	21,889	34,464	33,679	37,477
512300	Medicare	5,080	8,060	7,877	8,765
512400	Retirement	25,832	40,394	38,025	42,312
512700	Workers' Compensation	(3,571)	3,778	9,778	10,880
Total Personal Services & Benefits		494,902	821,246	751,617	837,947
Purchased & Contract Services					
521200	Professional Services	87,136	86,436	60,000	70,000
521300:521301	Technical Services	9,487	17,541	14,460	20,450
522200:522202	Repair and Maintenance	16,148	34,708	16,900	16,900
522320	Rental of Equipment and Vehicl	2,078	972	2,000	2,000
523200	Communications	5,861	6,492	5,600	5,600
523500	Travel	0	0	2,750	2,750
523600	Dues & Fees	4,174	250	250	250
523700	Education and Training	5,253	1,443	6,580	6,580
523800	Licenses	300	1,188	300	300
523900	Other Purchased Services	4,348	5,601	3,885	3,885
Total Purchased & Contract Services		134,785	154,631	112,725	128,715
Supplies					
531100	General Supplies and Materials	15,068	14,991	15,001	15,001
531210	Utilites - Water & Sewer	4,102	5,565	3,502	5,002
531220	Utilites - Natural Gas	4,733	4,569	6,303	6,303
531230	Utilites - Electricity	14,145	12,797	16,154	16,154
531270	Utilites - Gasoline / Diese	13,024	12,907	13,803	13,803
531600	Small Equipment	9,344	6,252	9,540	9,540
531700:531799 + +	Other Supplies	2,744	4,536	0	9,000
Total Supplies		63,160	61,617	64,303	74,803
Indirect Cost					
Total Expenses		692,847	1,037,494	928,645	1,041,465

Rockdale County, Georgia
2026 Budget Report
Summary EMA -04

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	419,006	344,021	348,022	485,256
511120	Salaries - Non Exempt	33,121	0	0	0
511300	Overtime	150	0	0	0
512110	Group Ins - Health	72,505	72,958	74,284	104,791
512120	Group Ins - Disability	757	723	705	995
512130	Group Ins - Life	1,661	1,587	1,548	2,184
512140	Group Ins - Dental & Vision	1,108	1,058	1,032	1,456
512200	Social Security (FICA)	26,421	19,988	21,578	30,086
512300	Medicare	6,179	4,698	5,046	7,036
512400	Retirement	31,676	23,867	24,362	33,968
512700	Workers' Compensation	3,750	3,014	6,265	8,735
	Total Personal Services & Benefits	596,334	471,914	482,842	674,507
Purchased & Contract Services					
521200	Professional Services	0	0	0	32,359
522200:522202	Repair and Maintenance	10,448	384,249	10,500	35,500
522320	Rental of Equipment and Vehicl	1,834	709	0	1,600
523100	Insurance, Other Than Employee Benefits	0	0	0	1,467,192
523200	Communications	25,881	22,854	25,030	25,030
523400	Printing and Binding	891	1,400	2,500	2,500
523500	Travel	7,607	5,313	7,650	8,850
523600	Dues & Fees	2,606	1,315	2,525	2,525
523700	Education and Training	4,686	1,872	5,050	4,650
	Total Purchased & Contract Services	53,953	417,712	53,255	1,580,206
Supplies					
531100	General Supplies and Materials	6,518	16,807	4,750	5,950
531270	Utilites - Gasoline / Diese	6,192	8,028	7,501	7,501
531300	Food	1,723	8,857	2,500	2,890
531400	Books and Periodicals	456	169	401	401
531600	Small Equipment	4,260	7,820	11,850	11,850
531700:531799 + +	Other Supplies	1,966	5,251	6,004	6,112
	Total Supplies	21,115	46,932	33,006	34,704
Indirect Cost					
552200	Self-Funded Ins - Claims	0	0	0	650,000
	Total Indirect Cost	0	0	0	650,000
	Total Expenses	671,402	936,558	569,103	2,939,417

Rockdale County, Georgia
2026 Budget Report
Emergency Medical Services

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
Purchased & Contract Services					
522200:522202	Repair and Maintenance	156	0	0	0
Total Purchased & Contract Services		156	0	0	0
Supplies					
531270	Utilities - Gasoline / Diesel	60,656	12,587	70,000	70,000
Total Supplies		60,656	12,587	70,000	70,000
Indirect Cost					
572001	Payments to Other Agencies - EMS	449,000	449,000	449,000	449,000
Total Indirect Cost		449,000	449,000	449,000	449,000
Total Expenses		509,812	461,587	519,000	519,000

Rockdale County, Georgia
2026 Budget Report
Summary 1510-03 Finance

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	924,690	1,117,106	1,202,477	1,330,558
511120	Salaries - Non Exempt	195,143	221,852	280,885	147,992
511200	Salaries - Temporary Employees	78,000	0	0	0
511300	Overtime	187	178	1,000	1,000
512110	Group Ins - Health	186,711	271,797	317,438	319,293
512120	Group Ins - Disability	1,949	2,513	3,013	3,031
512130	Group Ins - Life	4,278	5,517	6,614	6,653
512140	Group Ins - Dental & Vision	2,852	3,678	4,410	4,436
512200	Social Security (FICA)	66,092	79,246	92,030	91,732
512300	Medicare	15,457	18,533	21,524	21,453
512400	Retirement	78,401	93,739	103,905	103,569
512700	Workers' Compensation	4,207	13,208	26,718	26,632
Total Personal Services & Benefits		1,557,967	1,827,367	2,060,014	2,056,349
Purchased & Contract Services					
521200	Professional Services	293,820	210,387	221,000	221,000
521300:521301	Technical Services	743,885	612,115	774,100	771,230
522200:522202	Repair and Maintenance	4,879	7,730	6,000	6,000
522320	Rental of Equipment and Vehicle	7,150	4,593	8,383	8,383
523100	Insurance, Other Than Employee Benefits	1,199,331	1,449,501	0	0
523200	Communications	7,814	8,683	8,000	8,000
523300	Advertising	3,455	4,578	6,451	6,451
523400	Printing and Binding	198	0	10,000	10,000
523500	Travel	7,361	9,552	10,427	10,427
523600	Dues & Fees	206,931	179,925	212,500	212,500
523700	Education and Training	9,936	6,920	6,000	6,000
Total Purchased & Contract Services		2,484,760	2,493,984	1,262,861	1,259,991
Supplies					
531100	General Supplies and Materials	16,842	26,095	16,807	16,807
531300	Food	2,957	1,855	0	0
531400	Books and Periodicals	166	831	1,000	1,000
531600	Small Equipment	1,424	0	5,000	5,000
Total Supplies		21,389	28,781	22,807	22,807
Indirect Cost					
552200	Self-Funded Ins - Claims	307,015	287,590	0	0
579000	Contingency	0	0	535,015	1,030,000
579001	Contingency - Workforce	0	0	0	1,464,120
Total Indirect Cost		307,015	287,590	535,015	2,494,120
Total Expenses		4,371,131	4,637,722	3,880,697	5,833,267

Rockdale County, Georgia
2026 Budget Report
Summary Fire Department-31

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	1,167,218	1,353,510	1,194,264	1,440,498
511120	Salaries - Non Exempt	6,935,881	6,555,013	8,407,206	8,706,712
511300	Overtime	2,132,185	3,163,523	1,289,000	1,224,000
512110	Group Ins - Health	1,534,428	1,659,219	2,051,061	2,191,290
512120	Group Ins - Disability	16,015	15,342	19,471	20,802
512130	Group Ins - Life	35,156	33,679	42,740	45,662
512140	Group Ins - Dental & Vision	23,437	22,453	28,494	30,442
512200	Social Security (FICA)	599,154	648,501	675,209	705,015
512300	Medicare	140,125	151,666	157,913	164,883
512400	Retirement	716,543	773,833	762,333	795,985
512700	Workers' Compensation	(78,041)	(24,016)	196,028	204,682
Total Personal Services & Benefits		13,222,101	14,352,723	14,823,719	15,529,971
Purchased & Contract Services					
521200	Professional Services	283,230	314,592	231,155	213,655
521300:521301	Technical Services	529	3,400	1,298	2,670
522110	Cleaning Services - Disposal	0	1,204	1,500	2,000
522140	Cleaning Services - Lawn Care	0	0	12,730	0
522200:522202	Repair and Maintenance	710,988	612,345	547,606	501,640
522320	Rental of Equipment and Vehicle	20,056	10,991	8,350	5,950
523200	Communications	68,204	38,639	41,360	54,644
523400	Printing and Binding	6,075	3,975	1,116	5,000
523500	Travel	16,650	20,652	13,529	30,766
523600	Dues & Fees	7,390	8,253	6,471	10,725
523700	Education and Training	54,024	63,995	40,846	42,934
523701	Education and Training - Fire Safety	29,643	24,699	19,164	20,000
523800	Licenses	9,948	6,728	2,392	4,000
Total Purchased & Contract Services		1,206,737	1,109,473	927,517	893,984
Supplies					
531100	General Supplies and Materials	255,922	176,508	170,524	253,772
531210	Utilities - Water & Sewer	15,381	19,917	20,401	19,901
531220	Utilities - Natural Gas	23,396	17,617	30,922	26,922
531230	Utilities - Electricity	98,081	89,822	100,500	97,500
531270	Utilities - Gasoline / Diesel	188,285	173,280	174,904	180,404
531300	Food	14,384	15,416	5,500	8,500
531400	Books and Periodicals	4,003	13,561	18,324	12,504
531600	Small Equipment	61,305	80,183	281,961	161,995
531700:531799 + +	Other Supplies	191,688	256,370	427,148	578,473
Total Supplies		852,445	842,674	1,230,184	1,339,971
Indirect Cost					
Total Expenses		15,281,283	16,304,870	16,981,420	17,763,926

Rockdale County, Georgia
2026 Budget Report
Summary - Transportation RDOT

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	473,232	555,826	708,312	766,172
511120	Salaries - Non Exempt	711,766	663,987	1,169,057	1,171,373
511300	Overtime	10,566	22,402	33,000	33,000
512110	Group Ins - Health	201,238	231,872	401,211	418,413
512120	Group Ins - Disability	2,100	2,144	3,808	3,972
512130	Group Ins - Life	4,611	4,707	8,360	8,719
512140	Group Ins - Dental & Vision	3,074	3,138	5,573	5,813
512200	Social Security (FICA)	70,002	73,112	118,443	122,174
512300	Medicare	16,372	17,099	27,699	28,573
512400	Retirement	83,058	86,887	133,726	137,938
512700	Workers' Compensation	69,603	61,930	34,387	35,470
Total Personal Services & Benefits		1,645,622	1,723,104	2,643,576	2,731,617
Purchased & Contract Services					
521200	Professional Services	186,280	555,308	395,000	890,000
521300:521301	Technical Services	14,528	24,665	20,000	15,010
522110	Cleaning Services - Disposal	168,725	112,150	145,000	175,000
522200:522202	Repair and Maintenance	418,416	653,449	794,250	934,240
522320	Rental of Equipment and Vehicl	60,455	29,917	78,000	48,000
523200	Communications	7,243	8,582	9,000	9,000
523300	Advertising	(18)	281	3,000	3,000
523400	Printing and Binding	426	692	250	250
523500	Travel	7,618	5,207	10,750	10,750
523600	Dues & Fees	1,787	3,578	2,600	5,600
523700	Education and Training	10,956	5,865	21,000	16,000
Total Purchased & Contract Services		876,416	1,399,694	1,478,850	2,106,850
Supplies					
531100	General Supplies and Materials	133,898	123,284	212,209	147,209
531210	Utilites - Water & Sewer	8,299	5,626	5,101	5,101
531270	Utilites - Gasoline / Diese	71,377	61,466	106,502	106,502
531300	Food	4,340	4,651	5,000	5,000
531400	Books and Periodicals	427	0	1,500	1,500
531600	Small Equipment	14	43,845	117,401	32,401
531700:531799 + +	Other Supplies	13,415	13,382	28,500	28,500
Total Supplies		231,770	252,254	476,213	326,213
Indirect Cost					
Total Expenses		2,753,808	3,375,052	4,598,639	5,164,680

Rockdale County, Georgia
2026 Budget Report
Health Welfare

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
Purchased & Contract Services					
Supplies					
Indirect Cost					
	Payments to Other Agencies - Viewpoint				
572002	Health	142,700	200,000	200,000	225,000
572003	Payments to Other Agencies - Burial Fees	3,600	0	6,000	6,000
572004	Payments to Other Agencies - CASA	40,000	40,000	40,000	45,000
572005	Payments to Other Agencies - Rockdale Coal	52,500	52,500	52,500	56,250
572008	Payments to Other Agencies - DFACS	95,000	95,000	95,000	95,000
Total Indirect Cost		333,800	387,500	393,500	427,250
Total Expenses		333,800	387,500	393,500	427,250

Rockdale County, Georgia
2026 Budget Report
Summary 1540-06 Human Resources

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	737,102	898,157	1,013,449	905,856
511120	Salaries - Non Exempt	57,479	4,013	0	0
511300	Overtime	192	0	0	0
512110	Group Ins - Health	122,749	194,396	216,365	195,620
512120	Group Ins - Disability	1,165	1,753	2,054	1,857
512130	Group Ins - Life	2,598	3,871	4,509	4,076
512140	Group Ins - Dental & Vision	1,733	2,552	3,005	2,718
512200	Social Security (FICA)	46,614	53,125	62,834	56,163
512300	Medicare	10,943	12,424	14,695	13,135
512400	Retirement	51,972	62,265	70,942	63,410
512500	Tuition Reimbursement	15,000	19,750	24,000	24,000
512600	Unemployment Insurance	21,381	32,883	15,000	15,000
512700	Workers' Compensation	3,570	14,697	18,243	16,305
Total Personal Services & Benefits		1,072,498	1,299,886	1,445,096	1,298,140
Purchased & Contract Services					
521200	Professional Services	105,189	98,032	160,359	100,000
521202	Professional Services - United Way	0	0	0	100,000
521300:521301	Technical Services	278,407	355,870	273,575	300,705
522200:522202	Repair and Maintenance	3,894	3,982	3,000	3,000
522320	Rental of Equipment and Vehicl	4,626	3,575	9,000	4,500
523100	Insurance, Other Than Employee Benefits	0	0	1,467,192	0
523200	Communications	14,185	12,609	12,000	12,000
523300	Advertising	11,722	29,131	30,000	19,000
523400	Printing and Binding	4,846	12	1,000	300
523500	Travel	11,161	9,994	10,000	6,000
523600	Dues & Fees	3,531	2,993	5,000	4,000
523700	Education and Training	64,680	79,969	70,000	57,000
Total Purchased & Contract Services		502,241	596,167	2,041,126	606,505
Supplies					
531100	General Supplies and Materials	66,069	67,244	81,227	60,000
531300	Food	7,920	10,138	390	0
531700:531799 + +	Other Supplies	0	0	108	0
Total Supplies		73,989	77,382	81,725	60,000
Indirect Cost					
552200	Self-Funded Ins - Claims	0	0	650,000	0
Total Indirect Cost		0	0	650,000	0
Total Expenses		1,648,728	1,973,435	4,217,947	1,964,645

Rockdale County, Georgia
2026 Budget Report
2600-28 Juvenile Court

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	500,229	498,302	523,916	534,946
511120	Salaries - Non Exempt	217,520	206,036	240,010	300,934
511300	Overtime	1,307	561	2,900	2,900
512110	Group Ins - Health	125,718	156,013	163,689	169,063
512120	Group Ins - Disability	1,313	1,443	1,554	1,605
512130	Group Ins - Life	2,872	3,167	3,411	3,523
512140	Group Ins - Dental & Vision	1,918	2,111	2,274	2,349
512200	Social Security (FICA)	42,022	41,006	47,543	52,004
512300	Medicare	9,828	9,590	11,119	12,162
512400	Retirement	44,356	42,181	53,678	55,005
512700	Workers' Compensation	3,901	7,719	13,803	15,098
Total Personal Services & Benefits		950,984	968,129	1,063,897	1,149,589
Purchased & Contract Services					
521200	Professional Services	251,274	266,090	252,500	252,500
521300:521301	Technical Services	0	530	1,500	1,500
522200:522202	Repair and Maintenance	6,549	4,163	5,000	5,000
522320	Rental of Equipment and Vehicle	3,576	3,355	5,000	6,500
523200	Communications	11,980	8,446	13,000	13,000
523400	Printing and Binding	2,758	2,426	3,500	3,500
523500	Travel	567	3,290	4,500	4,500
523600	Dues & Fees	6,347	7,340	4,500	4,500
523700	Education and Training	5,518	7,989	12,000	15,000
Total Purchased & Contract Services		288,569	303,629	301,500	306,000
Supplies					
531100	General Supplies and Materials	8,395	87,121	8,501	8,501
531270	Utilities - Gasoline / Diesel	650	328	801	801
531300	Food	1,689	3,930	4,801	4,801
531400	Books and Periodicals	2,665	1,723	2,300	2,300
531600	Small Equipment	1,451	4,258	3,601	3,601
Total Supplies		14,850	97,360	20,004	20,004
Indirect Cost					
Total Expenses		1,254,403	1,369,118	1,385,401	1,475,593

Rockdale County, Georgia
2026 Budget Report
Libraries

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
Purchased & Contract Services					
Supplies					
Indirect Cost					
572000	Payments to Other Agencies	0	193	0	0
612020	Operating Transfers Out - Library	1,116,297	1,116,297	1,116,297	1,116,297
Total Indirect Cost		1,116,297	1,116,490	1,116,297	1,116,297
Total Expenses		1,116,297	1,116,490	1,116,297	1,116,297

Rockdale County, Georgia
2026 Budget Report
2400-26 Magistrate Court

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	316,889	364,063	568,149	613,085
511120	Salaries - Non Exempt	130,027	122,485	140,953	75,499
511200	Salaries - Temporary Employees	38,807	69,673	0	0
511300	Overtime	1,152	1,988	2,747	2,747
512110	Group Ins - Health	71,274	103,583	113,133	141,101
512120	Group Ins - Disability	744	958	1,074	1,339
512130	Group Ins - Life	1,633	2,103	2,357	2,940
512140	Group Ins - Dental & Vision	1,089	1,402	1,572	1,960
512200	Social Security (FICA)	27,158	29,215	32,931	42,863
512300	Medicare	6,351	6,833	7,701	10,024
512400	Retirement	30,201	32,873	37,180	45,930
512700	Workers' Compensation	1,881	4,381	9,560	12,444
Total Personal Services & Benefits		627,206	739,557	917,357	949,932
Purchased & Contract Services					
521200	Professional Services	68,312	82,891	70,985	70,985
522200:522202	Repair and Maintenance	4,061	5,478	3,043	3,043
522320	Rental of Equipment and Vehicl	6,757	3,279	8,552	8,552
523200	Communications	16,929	14,298	17,606	17,606
523500	Travel	17,444	19,820	15,000	15,000
523600	Dues & Fees	2,088	2,225	3,170	3,170
523700	Education and Training	3,426	3,447	5,000	5,000
Total Purchased & Contract Services		119,017	131,438	123,356	123,356
Supplies					
531100	General Supplies and Materials	10,533	14,811	13,501	13,501
531400	Books and Periodicals	1,053	424	1,423	1,423
531600	Small Equipment	0	1,883	4,271	4,271
Total Supplies		11,586	17,118	19,195	19,195
Indirect Cost					
Total Expenses		757,809	888,113	1,059,908	1,092,483

Rockdale County, Georgia
2026 Budget Report
Summary 1535-05 Technology Services

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	1,222,988	1,227,676	1,344,947	1,354,763
512110	Group Ins - Health	184,594	256,524	287,300	292,561
512120	Group Ins - Disability	1,927	2,372	2,727	2,777
512130	Group Ins - Life	4,229	5,207	5,987	6,096
512140	Group Ins - Dental & Vision	2,820	3,471	3,991	4,064
512200	Social Security (FICA)	73,121	73,426	83,387	83,995
512300	Medicare	17,101	17,172	19,502	19,644
512400	Retirement	85,609	85,937	94,146	94,833
512700	Workers' Compensation	13,562	21,183	24,209	24,386
Total Personal Services & Benefits		1,605,951	1,692,968	1,866,196	1,883,119
Purchased & Contract Services					
521200	Professional Services	74,423	74,863	93,500	93,500
521300:521301	Technical Services	98,988	105,629	124,500	124,500
522200:522202	Repair and Maintenance	1,767,301	2,209,443	2,600,000	2,600,000
522320	Rental of Equipment and Vehicl	3,771	2,212	3,751	4,127
523200	Communications	745,812	863,958	879,570	879,570
523500	Travel	11,332	15,887	19,768	19,768
523600	Dues & Fees	1,420	857	3,878	3,963
523700	Education and Training	67,373	51,140	69,092	69,092
Total Purchased & Contract Services		2,770,420	3,323,989	3,794,059	3,794,520
Supplies					
531100	General Supplies and Materials	5,115	8,218	11,000	11,000
531220	Utilites - Natural Gas	626	0	2,420	2,420
531300	Food	1,938	3,129	2,201	2,201
531400	Books and Periodicals	562	160	1,320	1,320
531600	Small Equipment	17,594	12,272	19,800	19,800
531700:531799 + +	Other Supplies	3,400	3,286	4,950	4,950
Total Supplies		29,235	27,065	41,691	41,691
Indirect Cost					
Total Expenses		4,405,606	5,044,022	5,701,946	5,719,330

Rockdale County, Georgia
2026 Budget Report
2450-27 Probate Court

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	275,464	334,316	320,560	354,238
511120	Salaries - Non Exempt	173,791	168,818	224,618	237,078
511300	Overtime	197	764	0	0
512110	Group Ins - Health	68,375	100,497	116,862	117,114
512120	Group Ins - Disability	714	929	1,109	1,112
512130	Group Ins - Life	1,567	2,040	2,435	2,440
512140	Group Ins - Dental & Vision	1,044	1,360	1,623	1,627
512200	Social Security (FICA)	27,110	30,151	33,801	36,662
512300	Medicare	6,340	7,051	7,905	8,574
512400	Retirement	28,987	31,817	38,163	37,962
512700	Workers' Compensation	(1,993)	(655)	9,813	10,644
Total Personal Services & Benefits		581,596	677,088	756,889	807,451
Purchased & Contract Services					
521200	Professional Services	2,402	17,455	206,000	105,000
521300:521301	Technical Services	1,450	0	6,000	7,500
522200:522202	Repair and Maintenance	6,200	7,102	7,000	6,000
522320	Rental of Equipment and Vehicl	5,720	2,216	5,800	5,000
523200	Communications	7,878	7,088	10,000	10,000
523300	Advertising	7,130	23,045	43,000	36,000
523400	Printing and Binding	1,562	0	2,500	1,500
523500	Travel	9,258	9,604	10,000	13,000
523600	Dues & Fees	1,336	3,632	2,500	2,500
523700	Education and Training	4,556	4,011	10,000	14,000
Total Purchased & Contract Services		47,492	74,153	302,800	200,500
Supplies					
531100	General Supplies and Materials	17,455	15,360	15,000	15,000
531400	Books and Periodicals	2,597	2,078	4,000	2,500
531600	Small Equipment	5,022	3,264	5,000	5,000
Total Supplies		25,074	20,702	24,000	22,500
Indirect Cost					
Total Expenses		654,162	771,943	1,083,689	1,030,451

Rockdale County, Georgia
2026 Budget Report
1570-10 Public Relations

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	265,490	303,731	295,362	300,768
511120	Salaries - Non Exempt	189,268	190,047	155,013	200,637
511300	Overtime	3,946	4,644	10,000	8,000
512110	Group Ins - Health	57,965	87,663	95,981	108,278
512120	Group Ins - Disability	763	887	911	1,028
512130	Group Ins - Life	1,430	1,805	2,000	2,256
512140	Group Ins - Dental & Vision	904	1,186	1,333	1,504
512200	Social Security (FICA)	27,863	29,886	28,543	31,583
512300	Medicare	6,516	6,989	6,675	7,386
512400	Retirement	31,985	34,889	32,226	35,658
512700	Workers' Compensation	6,377	8,930	8,286	9,169
Total Personal Services & Benefits		592,507	670,657	636,330	706,267
Purchased & Contract Services					
521200	Professional Services	7,318	10,188	5,000	10,000
521300:521301	Technical Services	2,836	2,049	6,000	6,000
522200:522202	Repair and Maintenance	2,672	3,584	3,000	3,000
522320	Rental of Equipment and Vehicle	1,911	1,210	5,000	5,000
523200	Communications	9,298	9,553	18,000	18,000
523300	Advertising	5,878	11,177	15,000	15,000
523400	Printing and Binding	1,628	1,073	3,500	9,500
523500	Travel	6,706	4,121	17,000	14,000
523600	Dues & Fees	0	3,800	10,000	10,000
523700	Education and Training	8,699	2,419	20,000	15,000
Total Purchased & Contract Services		46,946	49,174	102,500	105,500
Supplies					
531100	General Supplies and Materials	45,053	36,988	60,000	60,000
531270	Utilities - Gasoline / Diesel	3,371	2,047	8,000	3,500
531300	Food	4,805	1,485	7,001	8,000
531400	Books and Periodicals	0	0	501	500
531600	Small Equipment	526	0	3,001	3,001
531700:531799 + +	Other Supplies	19,570	0	12,201	9,001
Total Supplies		73,325	40,520	90,704	84,002
Indirect Cost					
Total Expenses		712,778	760,351	829,534	895,769

Rockdale County, Georgia
2026 Budget Report
2800-29 Public Defender

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	607,573	326,634	734,722	632,987
511120	Salaries - Non Exempt	47,830	37,573	93,206	99,403
511300	Overtime	0	64	0	0
512110	Group Ins - Health	88,446	149,322	177,803	154,272
512120	Group Ins - Disability	923	1,381	1,688	1,465
512130	Group Ins - Life	2,026	3,031	3,705	3,215
512140	Group Ins - Dental & Vision	1,351	2,021	2,470	2,143
512200	Social Security (FICA)	39,021	22,040	51,332	45,408
512300	Medicare	9,126	5,154	12,005	10,620
512400	Retirement	44,860	24,229	57,955	50,007
512700	Workers' Compensation	1,532	(935)	14,902	13,077
Total Personal Services & Benefits		842,688	570,514	1,149,788	1,012,597
Purchased & Contract Services					
521200	Professional Services	2,840	1,786	7,000	7,000
521300:521301	Technical Services	252	300	0	0
522200:522202	Repair and Maintenance	4,037	5,692	8,000	8,000
522310	Rental of Land and Building	60,051	61,852	63,708	65,700
522320	Rental of Equipment and Vehicl	3,924	2,151	4,500	4,500
523200	Communications	334	36	500	500
523500	Travel	491	1,016	1,500	1,500
523600	Dues & Fees	3,127	585	4,500	4,500
523700	Education and Training	36	1,490	3,500	3,500
Total Purchased & Contract Services		75,092	74,908	93,208	95,200
Supplies					
531100	General Supplies and Materials	4,212	5,712	5,002	5,002
531270	Utilites - Gasoline / Diese	3,384	2,155	3,701	3,701
531400	Books and Periodicals	0	17	901	901
Total Supplies		7,596	7,884	9,604	9,604
Indirect Cost					
Total Expenses		925,376	653,306	1,252,600	1,117,401

Rockdale County, Georgia
2026 Budget Report
Summary - Parks Recreation 61

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	665,488	752,566	794,850	810,996
511120	Salaries - Non Exempt	1,244,392	1,379,094	1,552,021	1,541,295
511300	Overtime	9,229	13,063	9,500	9,500
512110	Group Ins - Health	360,107	473,109	498,124	409,912
512120	Group Ins - Disability	3,759	4,375	4,729	3,891
512130	Group Ins - Life	8,251	9,603	10,380	8,542
512140	Group Ins - Dental & Vision	5,500	6,402	6,920	5,695
512200	Social Security (FICA)	113,595	127,083	146,095	146,431
512300	Medicare	26,567	29,721	34,166	34,246
512400	Retirement	103,138	117,441	163,854	133,538
512700	Workers' Compensation	39,046	47,605	42,134	42,512
	Total Personal Services & Benefits	2,579,072	2,960,062	3,262,773	3,146,558
Purchased & Contract Services					
521200	Professional Services	4,328	(2)	22,956	29,956
522110	Cleaning Services - Disposal	0	0	6,484	6,484
522200:522202	Repair and Maintenance	424,978	523,402	442,070	426,370
522310	Rental of Land and Building	21,416	31,604	21,416	38,128
522320	Rental of Equipment and Vehicl	7,994	2,797	4,204	4,204
523200	Communications	23,133	23,274	22,481	22,481
523300	Advertising	26,175	20,644	8,090	11,090
523400	Printing and Binding	4,264	4,400	3,070	4,070
523500	Travel	3,404	12,003	4,000	4,700
523600	Dues & Fees	8,100	27,664	8,460	9,460
523700	Education and Training	2,216	1,278	6,200	7,200
523850	Contract Labor	255,193	233,510	399,682	380,000
523900	Other Purchased Services	0	25,500	30,000	30,000
	Total Purchased & Contract Services	781,201	906,074	979,113	974,143
Supplies					
531100	General Supplies and Materials	57,754	88,845	73,671	62,171
531210	Utilities - Water & Sewer	88,442	117,679	111,264	111,264
531220	Utilities - Natural Gas	21,474	15,137	12,105	12,105
531230	Utilities - Electricity	286,415	265,895	246,817	246,817
531270	Utilities - Gasoline / Diese	37,236	35,052	33,059	33,059
531280	Utilities - Storm Water Fee	6,936	(4,827)	4,291	4,291
531300	Food	8,178	9,580	8,104	8,104
531600	Small Equipment	4,430	8,450	15,502	15,502
531700:531799 + +	Other Supplies	68,248	55,234	66,487	43,487
	Total Supplies	579,113	591,045	571,300	536,800
Indirect Cost					
573100	Refunds	27,731	0	0	0
	Total Indirect Cost	27,731	0	0	0
	Total Expenses	3,967,117	4,457,181	4,813,186	4,657,501

Rockdale County, Georgia
2026 Budget Report
Summary - Planning Development

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	623,743	820,889	961,228	930,138
511120	Salaries - Non Exempt	898,805	952,135	426,096	486,117
511300	Overtime	5,456	24,549	3,000	3,000
512110	Group Ins - Health	190,435	352,241	296,239	305,840
512120	Group Ins - Disability	1,988	3,257	2,812	2,903
512130	Group Ins - Life	4,363	7,150	6,173	6,373
512140	Group Ins - Dental & Vision	2,909	4,767	4,115	4,249
512200	Social Security (FICA)	91,662	107,001	86,199	87,994
512300	Medicare	21,437	25,083	20,160	20,579
512400	Retirement	106,428	125,672	97,323	99,348
512700	Workers' Compensation	22,995	26,522	25,026	25,547
Total Personal Services & Benefits		1,970,221	2,449,266	1,928,371	1,972,088
Purchased & Contract Services					
521200	Professional Services	355,685	330,873	278,600	278,600
521300:521301	Technical Services	2,434	1,109	80,300	60,300
522110	Cleaning Services - Disposal	4,728	19,625	16,800	16,800
522200:522202	Repair and Maintenance	112,358	48,801	18,543	28,543
522310	Rental of Land and Building	24,217	31,794	32,000	33,000
522320	Rental of Equipment and Vehicle	5,087	11,196	10,071	10,071
523200	Communications	25,886	17,287	21,753	23,753
523300	Advertising	25	1,055	1,512	1,512
523400	Printing and Binding	775	1,568	27,606	7,606
523500	Travel	1,210	6,521	15,748	23,748
523600	Dues & Fees	3,066	4,053	861	4,532
523700	Education and Training	4,037	13,469	24,739	35,971
523800	Licenses	0	0	674	674
523900	Other Purchased Services	0	497	2,063	2,063
Total Purchased & Contract Services		539,508	487,848	531,270	527,173
Supplies					
531100	General Supplies and Materials	43,364	41,780	14,543	20,500
531270	Utilities - Gasoline / Diesel	46,851	43,828	23,458	24,250
531300	Food	0	357	2,140	1,070
531400	Books and Periodicals	515	127	585	585
531600	Small Equipment	17,673	2,707	11,724	10,875
531700:531799 + +	Other Supplies	21,566	17,849	10,632	12,295
Total Supplies		129,969	106,648	63,082	69,575
Indirect Cost					
Total Expenses		2,639,698	3,043,762	2,522,723	2,568,836

Rockdale County, Georgia
2026 Budget Report
Summary - General Services

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	821,148	931,281	1,008,856	1,098,378
511120	Salaries - Non Exempt	982,720	983,486	1,029,393	1,375,029
511200	Salaries - Temporary Employees	15,326	19,331	0	0
511300	Overtime	12,627	17,593	11,397	11,397
512110	Group Ins - Health	290,152	372,399	434,877	473,493
512120	Group Ins - Disability	3,028	3,444	4,128	4,495
512130	Group Ins - Life	6,648	7,559	9,062	9,867
512140	Group Ins - Dental & Vision	4,432	5,039	6,042	6,578
512200	Social Security (FICA)	106,599	113,405	127,078	154,058
512300	Medicare	24,930	26,522	29,720	36,030
512400	Retirement	127,155	135,265	143,475	154,280
512700	Workers' Compensation	51,391	68,967	36,893	44,726
Total Personal Services & Benefits		2,446,156	2,684,291	2,840,921	3,368,331
Purchased & Contract Services					
521200	Professional Services	210,171	185,372	170,000	170,000
521300:521301	Technical Services	116,400	90,000	120,000	120,000
522110	Cleaning Services - Disposal	511,673	555,320	473,588	645,755
522200:522202	Repair and Maintenance	1,771,515	1,544,336	1,313,082	748,115
522310	Rental of Land and Building	28,867	39,304	0	48,000
522320	Rental of Equipment and Vehicl	15,148	13,500	15,114	15,114
523200	Communications	17,204	19,753	14,781	14,781
523400	Printing and Binding	3,706	4,964	5,688	5,688
523500	Travel	2,051	2,513	10,521	8,921
523600	Dues & Fees	12,222	10,942	15,094	15,094
523700	Education and Training	23,165	6,950	21,500	21,500
523900	Other Purchased Services	565	1,498	4,867	4,867
Total Purchased & Contract Services		2,712,687	2,474,452	2,164,235	1,817,835
Supplies					
531100	General Supplies and Materials	1,396,598	1,152,418	1,083,882	1,103,882
531210	Utilites - Water & Sewer	57,876	55,744	47,574	47,574
531220	Utilites - Natural Gas	69,903	68,703	86,600	86,600
531230	Utilites - Electricity	432,651	474,023	388,512	388,512
531270	Utilites - Gasoline / Diese	23,341	9,353	27,779	27,779
531280	Utilites - Storm Water Fee	1,124,939	1,031,863	1,109,038	1,109,038
531300	Food	4,407	1,826	2,000	2,000
531600	Small Equipment	18,553	10,505	16,404	16,404
531700:531799 + +	Other Supplies	124,182	92,830	109,525	111,125
Total Supplies		3,252,450	2,897,265	2,871,314	2,892,914
Indirect Cost					
582200	Interest - Capital Leases	26,036	151,601	287,280	287,280
Total Indirect Cost		26,036	151,601	287,280	287,280
Total Expenses		8,437,329	8,207,609	8,163,750	8,366,360

Rockdale County, Georgia
2026 Budget Report
5500-55 Senior Services

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	345,986	357,464	369,520	374,438
511120	Salaries - Non Exempt	456,944	462,058	619,615	626,460
511300	Overtime	4,570	6,666	6,380	5,541
512110	Group Ins - Health	117,260	152,253	211,336	189,021
512120	Group Ins - Disability	1,197	1,325	2,006	1,794
512130	Group Ins - Life	2,989	3,317	4,404	3,939
512140	Group Ins - Dental & Vision	1,729	1,965	2,936	2,626
512200	Social Security (FICA)	48,642	49,521	61,722	62,399
512300	Medicare	11,376	11,582	14,435	14,593
512400	Retirement	49,402	51,242	69,686	61,659
512700	Workers' Compensation	(3,240)	307	17,919	18,116
Total Personal Services & Benefits		1,036,855	1,097,700	1,379,959	1,360,586
Purchased & Contract Services					
522110	Cleaning Services - Disposal	0	234	1,192	1,176
522200:522202	Repair and Maintenance	37,924	17,961	45,136	45,136
522320	Rental of Equipment and Vehicl	2,302	845	4,848	4,848
523200	Communications	11,200	10,346	10,392	10,932
523400	Printing and Binding	59	710	3,204	3,204
523500	Travel	0	114	280	200
523600	Dues & Fees	3,399	2,878	4,048	4,048
523700	Education and Training	6,790	3,181	6,990	6,775
523800	Licenses	585	60	1,191	1,095
523850	Contract Labor	0	4,957	7,000	65,000
523900	Other Purchased Services	77,111	111,173	89,450	89,250
Total Purchased & Contract Services		139,370	152,459	173,731	231,664
Supplies					
531100	General Supplies and Materials	7,110	7,346	12,558	12,558
531270	Utilites - Gasoline / Dese	17,019	13,312	16,801	16,801
531300	Food	186,056	173,760	167,409	168,909
531600	Small Equipment	442	1,781	7,613	5,838
531700:531799 + +	Other Supplies	3,064	140	5,105	4,700
Total Supplies		213,691	196,339	209,486	208,806
Indirect Cost					
Total Expenses		1,389,916	1,446,498	1,763,176	1,801,056

Rockdale County, Georgia
2026 Budget Report
Summary - Sheriff 30

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	1,427,618	1,471,560	1,536,956	1,683,540
511120	Salaries - Non Exempt	12,767,614	13,969,505	14,999,073	15,148,032
511300	Overtime	1,767,210	1,884,007	1,632,142	1,807,142
512110	Group Ins - Health	2,383,705	2,811,730	3,490,521	3,585,252
512120	Group Ins - Disability	24,966	25,658	33,136	34,035
512130	Group Ins - Life	55,281	58,128	72,735	74,710
512140	Group Ins - Dental & Vision	36,319	37,381	48,491	49,807
512200	Social Security (FICA)	939,843	1,022,328	1,126,426	1,155,600
512300	Medicare	219,802	239,093	263,438	270,261
512400	Retirement	1,120,045	1,209,995	1,271,771	1,288,656
512700	Workers' Compensation	430,037	412,973	659,292	680,558
Total Personal Services & Benefits		21,172,440	23,142,358	25,133,981	25,777,593
Purchased & Contract Services					
521200	Professional Services	3,107,331	3,648,742	3,957,779	4,468,279
521300:521301	Technical Services	74,760	90,461	80,782	59,152
522110	Cleaning Services - Disposal	4,237	2,907	6,540	15,040
522200:522202	Repair and Maintenance	1,344,529	1,620,774	886,206	952,706
522320	Rental of Equipment and Vehicl	30,435	16,443	33,851	33,351
523200	Communications	156,923	141,731	138,294	142,794
523300	Advertising	6,888	2,695	9,900	9,800
523400	Printing and Binding	15,307	10,665	12,643	19,743
523500	Travel	74,089	68,867	110,500	95,500
523600	Dues & Fees	12,617	18,112	23,403	22,533
523700	Education and Training	46,788	37,990	72,924	75,424
523900	Other Purchased Services	20,470	14,956	18,979	15,979
Total Purchased & Contract Services		4,894,374	5,674,343	5,351,801	5,910,301
Supplies					
531100	General Supplies and Materials	209,722	271,403	289,599	259,099
531210	Utilites - Water & Sewer	223,814	231,182	195,861	240,861
531220	Utilites - Natural Gas	44,034	40,256	36,014	45,014
531230	Utilites - Electricity	402,021	428,233	333,819	433,819
531270	Utilites - Gasoline / Dese	553,798	539,947	606,207	654,207
531300	Food	729,189	719,074	728,340	738,340
531400	Books and Periodicals	0	864	521	1,521
531600	Small Equipment	165,203	180,266	182,249	179,749
531700:531799 + +	Other Supplies	191,798	228,870	270,791	269,291
Total Supplies		2,519,579	2,640,095	2,643,401	2,821,901
Indirect Cost					
Total Expenses		28,586,393	31,456,796	33,129,183	34,509,795

Rockdale County, Georgia
2026 Budget Report
2301-25 State Court - Judge McRae

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	329,881	211,912	344,794	384,187
511120	Salaries - Non Exempt	0	52,106	14,012	0
512110	Group Ins - Health	55,682	78,643	77,009	82,965
512120	Group Ins - Disability	581	727	731	788
512130	Group Ins - Life	1,276	1,596	1,605	1,729
512140	Group Ins - Dental & Vision	851	1,064	1,070	1,153
512200	Social Security (FICA)	19,892	15,811	22,246	23,820
512300	Medicare	4,652	3,698	5,202	5,571
512400	Retirement	18,402	16,746	25,117	26,893
512700	Workers' Compensation	(2,394)	(485)	6,458	6,915
Total Personal Services & Benefits		428,823	381,818	498,244	534,021
Purchased & Contract Services					
521200	Professional Services	12,859	15,315	26,200	33,000
521300:521301	Technical Services	11,198	12,000	21,000	30,000
522200:522202	Repair and Maintenance	1,033	1,073	1,500	3,310
522320	Rental of Equipment and Vehicl	2,302	1,465	3,300	3,300
523200	Communications	2,253	1,825	2,000	3,300
523500	Travel	1,535	591	3,800	5,000
523600	Dues & Fees	12,657	14,475	25,800	30,000
523700	Education and Training	336	13	2,500	5,000
Total Purchased & Contract Services		44,173	46,757	86,100	112,910
Supplies					
531100	General Supplies and Materials	1,937	7,020	8,400	2,400
531400	Books and Periodicals	1,752	391	1,500	3,000
531600	Small Equipment	0	526	1,900	2,400
531700:531799 + +	Other Supplies	0	48,848	50,000	50,000
Total Supplies		3,689	56,785	61,800	57,800
Indirect Cost					
Total Expenses		476,685	485,360	646,144	704,731

Rockdale County, Georgia
2026 Budget Report
2303-25 State Court - Judge Read

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	251,572	259,823	216,754	312,763
512110	Group Ins - Health	42,266	52,929	46,515	67,541
512120	Group Ins - Disability	441	489	442	641
512130	Group Ins - Life	968	1,074	969	1,407
512140	Group Ins - Dental & Vision	646	716	646	938
512200	Social Security (FICA)	14,664	15,368	13,439	19,391
512300	Medicare	3,430	3,594	3,143	4,535
512400	Retirement	12,921	11,797	15,173	21,893
512700	Workers' Compensation	(2,141)	(1,540)	3,901	5,630
Total Personal Services & Benefits		324,767	344,250	300,982	434,739
Purchased & Contract Services					
521200	Professional Services	23,169	35,189	30,000	35,000
521300:521301	Technical Services	10,800	15,852	20,000	25,000
522200:522202	Repair and Maintenance	1,118	1,209	2,000	3,000
522320	Rental of Equipment and Vehicle	4,510	1,193	5,000	4,000
523200	Communications	452	114	2,500	1,500
523500	Travel	1,376	627	1,700	1,700
523600	Dues & Fees	452	629	3,000	1,500
523700	Education and Training	332	0	2,100	1,500
Total Purchased & Contract Services		42,209	54,813	66,300	73,200
Supplies					
531100	General Supplies and Materials	2,860	1,246	10,000	7,000
531400	Books and Periodicals	480	647	6,000	3,000
531600	Small Equipment	66	0	2,500	1,500
Total Supplies		3,406	1,893	18,500	11,500
Indirect Cost					
Total Expenses		370,382	400,956	385,782	519,439

Rockdale County, Georgia
2026 Budget Report
2151-21 Superior Court - Judge Wood

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	184,164	190,521	307,451	251,937
512110	Group Ins - Health	25,666	38,522	65,805	36,955
512120	Group Ins - Disability	268	356	625	351
512130	Group Ins - Life	588	782	1,371	770
512140	Group Ins - Dental & Vision	392	521	914	514
512200	Social Security (FICA)	10,616	11,067	19,062	15,620
512300	Medicare	2,483	2,588	4,458	3,653
512400	Retirement	7,037	7,290	21,521	11,979
512700	Workers' Compensation	(592)	(155)	5,534	4,535
Total Personal Services & Benefits		230,622	251,492	426,741	326,314
Purchased & Contract Services					
521200	Professional Services	22,598	37,885	41,500	46,500
521300:521301	Technical Services	28,568	46,798	36,000	34,000
522200:522202	Repair and Maintenance	1,290	1,600	1,500	1,500
522320	Rental of Equipment and Vehicl	2,209	903	2,163	3,163
523200	Communications	900	844	701	701
523500	Travel	189	0	1,800	800
523600	Dues & Fees	8,586	11,053	18,000	18,000
523700	Education and Training	1,652	788	5,250	7,000
Total Purchased & Contract Services		65,992	99,871	106,914	111,664
Supplies					
531100	General Supplies and Materials	2,848	3,641	3,736	3,736
531270	Utilites - Gasoline / Diese	677	751	1,000	1,000
531400	Books and Periodicals	1,819	2,041	1,001	2,001
531600	Small Equipment	0	0	6,000	6,000
531700:531799 + +	Other Supplies	0	54,528	50,000	50,000
Total Supplies		5,344	60,961	61,737	62,737
Indirect Cost					
Total Expenses		301,958	412,324	595,392	500,715

Rockdale County, Georgia
2026 Budget Report
2152-22 Superior Court - Judge Bills

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	186,477	195,569	202,829	314,813
511120	Salaries - Non Exempt	(935)	0	42,200	53,310
512110	Group Ins - Health	32,782	38,866	52,228	61,988
512120	Group Ins - Disability	342	359	496	588
512130	Group Ins - Life	751	789	1,088	1,292
512140	Group Ins - Dental & Vision	501	526	726	861
512200	Social Security (FICA)	8,657	12,044	15,191	22,824
512300	Medicare	2,659	2,817	3,553	5,338
512400	Retirement	6,377	8,460	17,152	20,093
512700	Workers' Compensation	1,618	2,356	4,411	6,626
Total Personal Services & Benefits		239,229	261,786	339,874	487,733
Purchased & Contract Services					
521200	Professional Services	16,380	25,583	37,500	39,000
521201	Professional Services - Stepping Up Initiative	0	1,372	306,000	306,000
521300:521301	Technical Services	22,306	25,544	32,527	34,527
522200:522202	Repair and Maintenance	3,041	3,354	2,896	2,896
522320	Rental of Equipment and Vehicl	1,994	834	2,167	2,167
523200	Communications	3,040	2,507	2,323	2,323
523500	Travel	0	1,920	0	0
523600	Dues & Fees	10,072	16,873	19,000	17,000
523700	Education and Training	0	0	1,000	1,000
Total Purchased & Contract Services		56,833	77,987	403,413	404,913
Supplies					
531100	General Supplies and Materials	2,045	2,364	4,702	5,000
531270	Utilites - Gasoline / Diese	728	751	1,601	1,601
531400	Books and Periodicals	4,060	3,373	2,571	2,571
531600	Small Equipment	2,896	2,626	1,160	1,160
531700:531799 + +	Other Supplies	17,280	47,516	50,000	50,000
Total Supplies		27,009	56,630	60,034	60,332
Indirect Cost					
Total Expenses		323,071	396,403	803,321	952,978

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	344,275	360,044	367,845	372,741
511120	Salaries - Non Exempt	389,804	392,619	377,287	472,035
511300	Overtime	387	270	0	0
512110	Group Ins - Health	115,878	148,000	159,175	182,429
512120	Group Ins - Disability	1,209	1,368	1,511	1,732
512130	Group Ins - Life	2,655	3,004	3,317	3,801
512140	Group Ins - Dental & Vision	1,770	2,003	2,211	2,534
512200	Social Security (FICA)	43,673	44,517	46,198	52,376
512300	Medicare	10,214	10,411	10,805	12,249
512400	Retirement	51,412	52,705	52,159	59,134
512700	Workers' Compensation	4,714	7,850	13,413	15,206
Total Personal Services & Benefits		965,991	1,022,791	1,033,921	1,174,237
Purchased & Contract Services					
521200	Professional Services	83,693	41,612	107,386	126,986
522200:522202	Repair and Maintenance	3,432	18,956	4,000	4,000
522320	Rental of Equipment and Vehicl	2,062	1,194	3,000	3,000
523200	Communications	38,056	26,439	35,000	35,000
523400	Printing and Binding	61	1,122	500	500
523500	Travel	20,393	7,107	15,000	15,000
523600	Dues & Fees	2,085	1,013	2,500	2,500
523700	Education and Training	6,047	8,179	7,000	7,000
Total Purchased & Contract Services		155,829	105,622	174,386	193,986
Supplies					
531100	General Supplies and Materials	6,250	3,449	5,000	5,000
531270	Utilites - Gasoline / Diese	4,117	2,972	4,501	4,501
531400	Books and Periodicals	0	0	125	125
531600	Small Equipment	324	882	1,500	1,500
531700:531799 + +	Other Supplies	3,598	4,905	5,952	6,452
Total Supplies		14,289	12,208	17,078	17,578
Indirect Cost					
Total Expenses		1,136,109	1,140,621	1,225,385	1,385,801

Rockdale County, Georgia
2026 Budget Report
1545-07 Tax Commissioner

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	324,388	342,704	399,079	431,530
511120	Salaries - Non Exempt	385,122	380,620	361,545	587,660
511300	Overtime	3,629	4,483	0	0
512110	Group Ins - Health	120,058	145,348	153,780	210,822
512120	Group Ins - Disability	1,253	1,344	1,460	2,001
512130	Group Ins - Life	2,751	2,950	3,204	4,393
512140	Group Ins - Dental & Vision	1,834	1,967	2,136	2,929
512200	Social Security (FICA)	41,762	42,515	47,159	63,190
512300	Medicare	9,767	9,943	11,029	14,778
512400	Retirement	49,920	50,946	53,244	71,343
512700	Workers' Compensation	1,982	7,488	13,691	18,345
Total Personal Services & Benefits		942,466	990,308	1,046,327	1,406,991
Purchased & Contract Services					
521200	Professional Services	(30)	200	158,000	158,000
522200:522202	Repair and Maintenance	2,691	4,431	3,112	3,112
522320	Rental of Equipment and Vehicle	2,732	1,861	4,531	4,531
523200	Communications	80,176	74,063	75,000	75,000
523300	Advertising	0	4,130	15,570	15,570
523500	Travel	3,212	6,553	2,000	2,000
523600	Dues & Fees	1,976	24,240	2,057	2,057
523700	Education and Training	10,564	13,381	6,717	6,717
523900	Other Purchased Services	1,930	5,289	6,992	6,992
Total Purchased & Contract Services		103,251	134,148	273,979	273,979
Supplies					
531100	General Supplies and Materials	23,391	59,731	26,001	26,001
531400	Books and Periodicals	0	30	0	0
531600	Small Equipment	3,133	8,832	11,199	11,199
Total Supplies		26,524	68,593	37,200	37,200
Indirect Cost					
Total Expenses		1,072,241	1,193,049	1,357,506	1,718,170

Rockdale County, Georgia
2026 Budget Report
Street Lighting

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
Purchased & Contract Services					
Supplies					
531230	Utilities - Electricity	755,694	733,948	750,000	750,000
Total Supplies		755,694	733,948	750,000	750,000
Indirect Cost					
Total Expenses		755,694	733,948	750,000	750,000

Rockdale County, Georgia
2026 Budget Report
Conservation

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
Purchased & Contract Services					
Supplies					
Indirect Cost					
572012	Payments to Other Agencies - Forestry SVC	0	4,167	2,521	2,521
572013	Payments to Other Agencies - Soil Conserv	5,000	5,000	7,000	7,000
Total Indirect Cost		5,000	9,167	9,521	9,521
Total Expenses		5,000	9,167	9,521	9,521

Rockdale County, Georgia
2026 Budget Report
Debt Service

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
Purchased & Contract Services					
Supplies					
Indirect Cost					
581100	Principal - Bonds	0	0	380,000	0
581200:581210	Principal - Capital Leases	970,000	995,000	1,020,000	1,050,000
582100	Interest - Bonds	0	0	6,022,433	0
582110:582111	Other Debt - COPS 99	323,466	288,963	272,534	246,296
583000	Fiscal Agent's Fees	0	0	1,300	1,300
Total Indirect Cost		1,293,466	1,283,963	7,696,267	1,297,596
Total Expenses		1,293,466	1,283,963	7,696,267	1,297,596

Rockdale County, Georgia
2026 Budget Report
Other Financing Uses

		<i>Actual</i> <i>FY 2023</i>	<i>Actual</i> <i>FY 2024</i>	<i>Adopted</i> <i>FY 2025</i>	<i>Proposed</i> <i>FY 2026</i>
Expenses					
Personal Services & Benefits					
Purchased & Contract Services					
Supplies					
Indirect Cost					
572000	Payments to Other Agencies	0	0	100,000	0
611000	Operating Transfers Out	1,109,848	6,376,619	1,176,028	1,176,029
611330	Operating Transfers Out - HOST Fund	0	4,600,000	3,511,254	0
611352	Operating Transfers Out - Fund 352	0	3,880,556	0	5,500,000
611353	Operating Transfers Out - Fund 353	0	287,338	0	904,899
612010	Operating Transfers Out - Health	235,000	235,000	235,000	235,000
Total Indirect Cost		1,344,848	15,379,513	5,022,282	7,815,928
Total Expenses		1,344,848	15,379,513	5,022,282	7,815,928

Rockdale County, Georgia
2026 Budget Report
Emergency 911 Telephone Fund

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	168,166	177,817	182,070	196,404
511120	Salaries - Non Exempt	1,197,935	1,171,873	1,055,255	1,225,099
511300	Overtime	132,017	138,879	100,000	100,000
512110	Group Ins - Health	238,146	295,587	263,783	306,974
512120	Group Ins - Disability	2,455	2,738	2,504	2,914
512130	Group Ins - Life	5,388	6,010	5,497	6,397
512140	Group Ins - Dental & Vision	3,592	4,007	3,665	4,265
512200	Social Security (FICA)	87,569	86,686	82,914	94,333
512300	Medicare	20,480	20,273	19,391	22,062
512400	Retirement	104,868	104,200	93,613	106,505
512700	Workers' Compensation	14,372	15,651	24,072	27,387
Total Personal Services & Benefits		1,974,988	2,023,721	1,832,764	2,092,340
Purchased & Contract Services					
521300:521301	Technical Services	750	12,782	25,900	25,900
522110	Cleaning Services - Disposal	0	174	650	650
522200:522202	Repair and Maintenance	524,241	572,079	698,631	698,631
522320	Rental of Equipment and Vehicl	1,911	1,313	5,000	5,000
523200	Communications	117,696	102,569	89,570	139,570
523500	Travel	4,065	6,649	5,720	9,720
523600	Dues & Fees	3,092	4,509	6,250	4,250
523700	Education and Training	7,863	11,247	9,180	7,180
Total Purchased & Contract Services		659,618	711,322	840,901	890,901
Supplies					
531100	General Supplies and Materials	5,273	7,818	5,500	5,500
531210	Utilites - Water & Sewer	388	1,432	750	750
531220	Utilites - Natural Gas	2,906	3,405	8,000	8,000
531230	Utilites - Electricity	20,613	19,954	16,795	16,795
531270	Utilites - Gasoline / Diese	1,449	1,174	9,000	9,000
531600	Small Equipment	5,896	11,023	11,000	11,000
531700:531799 + +	Other Supplies	3,913	6,841	7,250	8,500
Total Supplies		40,438	51,647	58,295	59,545
Indirect Cost					
579001	Contingency - Workforce	0	0	0	41,038
Total Indirect Cost		0	0	0	41,038
Total Expenses		2,675,044	2,786,690	2,731,960	3,083,824

Rockdale County, Georgia
2026 Budget Report
Drug Testing Lab

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	0	63,334	68,220	73,163
511120	Salaries - Non Exempt	229,064	216,850	396,215	336,648
511300	Overtime	20,101	9,344	21,462	21,462
512110	Group Ins - Health	44,884	54,065	95,566	43,770
512120	Group Ins - Disability	451	790	907	416
512130	Group Ins - Life	431	751	1,991	912
512140	Group Ins - Dental & Vision	826	1,125	1,328	608
512200	Social Security (FICA)	14,720	17,028	30,125	26,739
512300	Medicare	3,443	3,982	7,046	6,253
512400	Retirement	11,602	15,955	32,699	15,690
512700	Workers' Compensation	6,644	6,650	8,409	7,763
Total Personal Services & Benefits		332,166	389,874	663,968	533,424
Purchased & Contract Services					
521300:521301	Technical Services	26,047	24,502	26,850	28,850
522200:522202	Repair and Maintenance	1,634	2,245	3,797	3,797
522310	Rental of Land and Building	53,375	49,298	45,128	53,628
522320	Rental of Equipment and Vehicle	1,911	840	2,100	2,100
523300	Advertising	1,484	1,375	1,500	1,500
Total Purchased & Contract Services		84,451	78,260	79,375	89,875
Supplies					
531100	General Supplies and Materials	82,562	61,483	102,427	93,427
531220	Utilities - Natural Gas	2,125	2,462	3,327	3,327
531230	Utilities - Electricity	7,972	9,251	7,510	11,510
531600	Small Equipment	0	0	0	5,000
Total Supplies		92,659	73,196	113,264	113,264
Indirect Cost					
579001	Contingency - Workforce	0	0	0	11,831
Total Indirect Cost		0	0	0	11,831
Total Expenses		509,276	541,330	856,607	748,394

Rockdale County, Georgia
2026 Budget Report
Water Sewer- Fund 505

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	1,308,559	1,718,591	2,033,137	2,267,713
511120	Salaries - Non Exempt	2,224,194	2,351,868	2,400,071	2,793,217
511200	Salaries - Temporary Employees	53,014	106,309	0	0
511300	Overtime	229,166	220,601	251,569	259,569
512110	Group Ins - Health	674,240	733,502	941,605	1,092,908
512120	Group Ins - Disability	7,054	6,786	8,938	10,375
512130	Group Ins - Life	15,484	14,896	19,623	22,774
512140	Group Ins - Dental & Vision	10,323	9,931	13,080	15,183
512200	Social Security (FICA)	222,387	252,092	290,458	329,871
512300	Medicare	52,010	58,957	67,930	77,147
512400	Retirement	262,063	298,631	327,934	372,435
512700	Workers' Compensation	81,156	96,444	84,326	95,769
	Total Personal Services & Benefits	5,139,650	5,868,608	6,438,671	7,336,961
Purchased & Contract Services					
521200	Professional Services	2,633,459	3,397,705	2,965,000	3,105,000
521300:521301	Technical Services	12,169,212	12,439,921	14,829,121	14,968,361
522110	Cleaning Services - Disposal	7,216	4,860	5,250	11,250
522200:522202	Repair and Maintenance	1,334,480	1,062,526	1,961,510	1,884,810
522320	Rental of Equipment and Vehicl	71,959	59,405	119,108	113,894
523100	Insurance, Other Than Employee Benefits	200,000	200,000	200,000	200,000
523200	Communications	226,206	272,895	340,715	358,755
523300	Advertising	50	120	1,050	725
523400	Printing and Binding	32,192	33,981	68,580	66,720
523500	Travel	19,867	29,892	86,950	78,200
523600	Dues & Fees	108,270	72,876	91,233	124,665
523700	Education and Training	55,113	62,131	134,490	114,400
523800	Licenses	455	0	9,460	7,700
523900	Other Purchased Services	235	525	20,000	20,000
	Total Purchased & Contract Services	16,858,714	17,636,837	20,832,467	21,054,480
Supplies					
531100	General Supplies and Materials	2,104,390	1,639,891	2,369,666	2,386,799
531210	Utilities - Water & Sewer	739,964	215,051	1,128,000	1,128,000
531220	Utilities - Natural Gas	5,143	4,838	24,500	24,500
531230	Utilities - Electricity	1,836,251	1,912,789	1,981,090	1,981,090
531270	Utilities - Gasoline / Diese	71,133	70,051	116,000	111,500
531280	Utilities - Storm Water Fee	2,480	0	12,800	5,000
531300	Food	854	711	9,400	10,000
531400	Books and Periodicals	0	478	3,400	3,400
531510	Water for Resale	10	9	0	0
531600	Small Equipment	79,648	43,232	137,625	135,625
531700:531799 + +	Other Supplies	51,313	48,647	62,401	66,992
	Total Supplies	4,891,186	3,935,697	5,844,882	5,852,906
Capital Outlays					
541300:541399	Buildings & Building Improvements	0	0	3,855,000	3,855,000
541400:541499	Infrastructure	0	0	19,155,000	19,155,000
542200:542299	Vehicles	0	0	115,000	115,000
542400:542499	Computers	0	0	1,040,000	1,040,000
	Total Capital Outlays	0	0	24,165,000	24,165,000
Indirect Cost					

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		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
551100	Indirect Cost Allocations - General	1,176,660	1,176,660	1,235,494	1,176,660
552200	Self-Funded Ins - Claims	0	14,003	70,000	70,000
561000	Depreciation	8,721,268	8,476,812	8,400,000	8,400,000
562000	Amortization	56,373	0	0	0
574000	Bad Debts	37,916	315,760	0	0
579001	Contingency - Workforce	0	0	0	140,330
581100	Principal - Bonds	0	0	6,920,000	7,195,000
581200:581210	Principal - Capital Leases	0	39,799	0	0
582100	Interest - Bonds	2,254,500	1,993,400	1,721,900	1,439,600
582200	Interest - Capital Leases	0	2,538	0	0
582300	Interest - Other Debt	490,374	468,994	450,000	450,000
583000	Fiscal Agent's Fees	1,730	0	2,000	2,000
611000	Operating Transfers Out	0	89,258	0	0
	Total Indirect Cost	12,738,821	12,577,224	18,799,394	18,873,590
	Total Expenses	39,628,371	40,018,366	76,080,414	77,282,937

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2026 Budget Report
Stormwater

		Actual FY 2023	Actual FY 2024	Adopted FY 2025	Proposed FY 2026
Expenses					
Personal Services & Benefits					
511110	Salaries - Exempt	933,253	999,782	997,012	970,303
511120	Salaries - Non Exempt	842,183	909,556	913,827	1,003,205
511300	Overtime	3,514	3,876	55,000	50,000
512110	Group Ins - Health	435,916	359,219	407,679	426,179
512120	Group Ins - Disability	4,537	3,327	3,870	4,046
512130	Group Ins - Life	9,959	7,303	8,495	8,881
512140	Group Ins - Dental & Vision	6,639	4,869	5,664	5,921
512200	Social Security (FICA)	103,474	112,393	121,882	125,457
512300	Medicare	24,200	26,285	28,505	29,341
512400	Retirement	121,845	132,983	137,609	141,646
512700	Workers' Compensation	66,613	74,508	35,385	36,423
Total Personal Services & Benefits		2,552,133	2,634,101	2,714,928	2,801,402
Purchased & Contract Services					
521200	Professional Services	799,172	411,111	818,000	620,000
521300:521301	Technical Services	40,301	168,474	100,000	62,500
522110	Cleaning Services - Disposal	19,174	14,595	55,900	23,900
522200:522202	Repair and Maintenance	102,035	130,807	100,000	100,000
522310	Rental of Land and Building	31,743	37,974	38,000	39,000
522320	Rental of Equipment and Vehicl	108,252	104,160	100,000	148,000
523100	Insurance, Other Than Employee Benefits	25,000	25,000	25,000	25,000
523200	Communications	14,970	18,141	20,000	20,000
523300	Advertising	7,295	5,902	10,000	10,000
523400	Printing and Binding	1,183	290	2,000	1,000
523500	Travel	9,806	9,527	10,000	10,000
523600	Dues & Fees	2,091	6,854	6,000	6,000
523700	Education and Training	4,776	4,196	5,000	10,000
523900	Other Purchased Services	30	99	0	0
Total Purchased & Contract Services		1,165,828	937,130	1,289,900	1,075,400
Supplies					
531100	General Supplies and Materials	4,737	7,268	6,000	6,000
531210	Utilites - Water & Sewer	1,101	287	800	800
531230	Utilites - Electricity	4,698	4,087	6,000	6,000
531270	Utilites - Gasoline / Diese	60,200	56,717	80,000	70,000
531300	Food	1,277	1,252	5,000	5,000
531400	Books and Periodicals	360	0	0	0
531600	Small Equipment	0	4,534	5,000	5,000
531700:531799 + +	Other Supplies	226,434	199,947	278,000	440,000
Total Supplies		298,807	274,092	380,800	532,800
Indirect Cost					
551100	Indirect Cost Allocations - General	157,035	157,035	157,035	157,035
552200	Self-Funded Ins - Claims	0	0	10,000	10,000
561000	Depreciation	482,248	489,512	500,000	500,000
579001	Contingency - Workforce	0	0	0	59,625
581100	Principal - Bonds	0	0	310,000	325,000
581200:581210	Principal - Capital Leases	0	18,881	0	0
582100	Interest - Bonds	356,950	342,575	327,450	311,575
582200	Interest - Capital Leases	0	4,050	0	0
611100	Operating Transfers Out- General Fund	0	0	46,696	50,000
Total Indirect Cost		996,233	1,012,053	1,351,181	1,413,235

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	<i>Actual</i> FY 2023	<i>Actual</i> FY 2024	<i>Adopted</i> FY 2025	<i>Proposed</i> FY 2026
Total Expenses	5,013,001	4,857,376	5,736,809	5,822,837