

RESOLUTION

WHEREAS, the budgets of Walton County for Fiscal Year 2026 for the General Fund, all special revenue funds, debt service funds, and capital funds were adopted on May 6, 2025, and

WHEREAS, to maintain compliance with the state of Georgia budget requirements per O.C.G.A. sections 36-81, it is necessary to amend said budgets, now

THEREFORE, BE IT RESOLVED BY THE Board of Commissioners of Walton County, amends the Fiscal Year 2026 budget to make changes to the Fiscal Year 2026 budget as presented in the attached summary schedule.

Adopted this 14th day of April, 2026

Chairman, David G. Thompson

Attest:

County Clerk Rhonda R. Hawk

AMENDMENT SUMMARY

April 2026 Agenda

1. **Multiple Budget Units in the General Fund:** Budget amendment for the General Fund to increase expenditures in multiple budget units in personnel in the amount of \$ 180,718.00 relates to Vacation buy back that was approved during November 4, 2025. This is a decrease in fund balance in the General Fund.
2. **Multiple Budget Units outside the General Fund:** Budget amendment outside of the General Fund to increase expenditures in multiple budget units in personnel in the amount of \$ 50,928.81 relates to Vacation buy back that was approved during November 4, 2025. This is a decrease in fund balance outside of the General Fund.
3. **General Gov Bldgs 1565:** Budget transfer to move funds from Jail personnel accounts in the amount of \$ 35,850.73 to General Gov Bldgs personnel accounts in the amount \$ 35,850.73. The request relates to a Maint Technician Jail position moving from Jail to General Gov Bldg. This transfer would have no effect on fund balance.
4. **District Attorney 2200:** Budget transfer to move funds from (52.3920) Court Reporter Compensation to Equipment (54.2500) in the amount of \$ 2,510.50 to cover the additional expenses on copier machine. This transfer would have no effect on fund balance.
5. **Sheriff 3300:** Budget amendment to increase revenue (38.3000 Damaged Property) by \$ 48,933.49 and increase expenditures for Vehicles (54.2200) in the amount of \$179,222.16. This request results from two vehicles being totaled. Insurance proceeds from the vehicles are less than the new vehicles purchased. This would result in a decrease in fund balance by \$ 130,288.67.
6. **Law Enforcement Admin 3310:** Budget transfer to move funds from Jail personnel accounts in the amount of \$ 53,893.15 to Law Enforcement Admin personnel accounts in the amount \$ 53,893.15. The request relates to a Sergeant position moving from Jail to Law Enforcement Admin. This transfer would have no effect on fund balance.
7. **Multiple Budget Units Sheriffs Dept & E911 Fund:** Budget amendment for the Sheriffs Department in General Fund and E911 in E911 Telephone Fund to increase expenditures in multiple budget units in personnel in the amount of \$ 179,663.55 related to the 2.50% Merit Increase that was approved during January 6, 2026. This is a decrease in fund balance in the General Fund and E911 Telephone Fund.
8. **Jail Operations 3325:** Budget amendment to increase expenditures for Buildings (54.1300) in the amount of \$ 7,774,942.84. This relates to the construction of the New Jail. This would result in a decrease in fund balance
9. **Fire Fighting 3520.270:** Budget transfer to move funds from Jail personnel accounts in the amount of \$ 53,265.03 to Fire Fighting personnel accounts in the amount \$ 53,265.03. The request relates to a Maint Supervisor Jail position moving from Jail to Fire Fighting. This transfer would have no effect on fund balance.
10. **Debt Service 8000:** Budget transfer to move funds from Jail (52.2240) R & M Service Agreement in the amount of \$ 185,000 to Debt Service (58.1200) Capital Lease relates to Tasers. This transfer would have no effect on fund balance.
11. **EMS 3610:** Budget amendment to increase Revenue by \$12,439.77 from the Trauma Grant (33.4150) and to increase Expenditures for small equipment (53.1600) by the same amount. This has no effect on fund balance.