FY 2024-25
ANNUAL BUDGET



Brooks County Courthouse

BROOKS COUNTY, GEORGIA

FY 2024-25
ANNUAL BUDGET



BOARD OF COUNTY COMMISSIONERS

Patrick Folsom, Chairman
James Maxwell, Vice-Chairman
Willie Cody, Commissioner
Myra Exum, Commissioner
Lee Larko, Commissioner

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Randall Dowling, Interim County Administrator
Patricia Williams, County Clerk
Kim Daniels, HR Manager and Procurement Officer

BROOKS COUNTY BOARD OF COMMISSIONERS



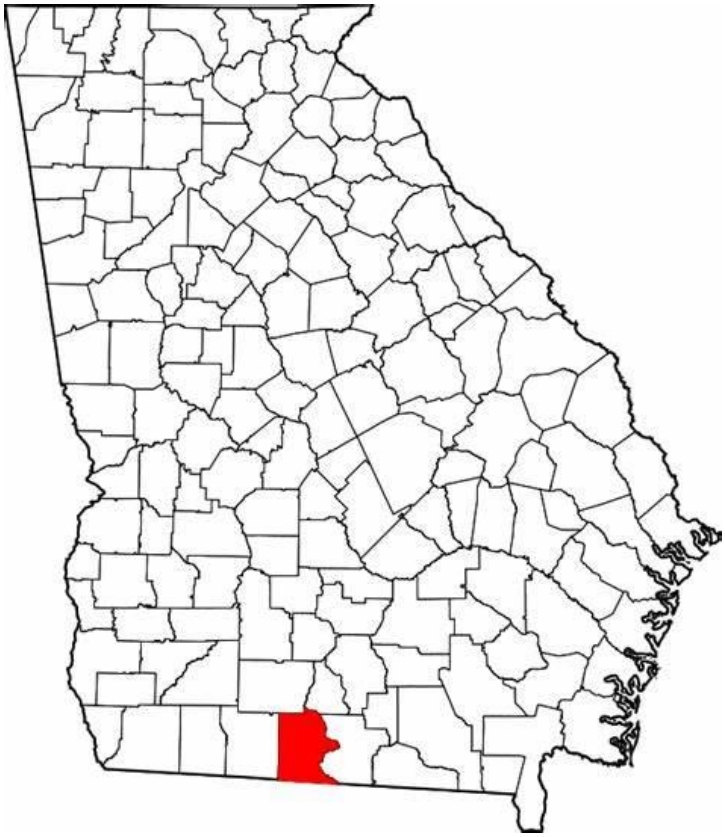


TABLE OF CONTENTS

Brooks County History ……..1
Brooks County Organization……..……2
FY 2024-25 Budget Calendar……..……3
FY 2024-25 Budget Resolution…….…..4
Budget Message……...6

GENERAL FUND

General Fund Revenues and Expenditures…….……9

General Fund Departmental Budgets
Administration…….....15
Board of Commissioners……18
Board of Elections & Registration…….20
Building Inspections……..22
Building Maintenance……24
Clerk of Superior Court…….26
Coroner……..29
Emergency Management……...31
Extension Service……...33
Fleet Management……..35
Information Technology ……37
Juvenile Court……...39
Magistrate Court……..….41
Mowing Department……..43
Non-Departmental……..45
Planning & Zoning…….47
Probate Court…….…49
Road Department……...…51
Senior Center…….…54
Sheriff's Office
- Administration Division…….56
- Criminal Investigations Division……..…….…59
- Uniform Patrol Division……62
- Jail Division……...65
- Narcotics Control Division……....68
- Court Services Division…….70
- Animal Services Division……..…72

State Court…….……74
Superior Court……76
Tax Assessor…….…..78
Tax Commissioner…….…80

TABLE OF CONTENTS

GENERAL FUND

Outside Agencies
Airport Authority……...……83
Archbold Brooks Hospital…….83
Boys & Girls Club……..…83
GA Department of Family & Children Services……83
Health Department…….....83
Historic Preservation Board……...83
Library……83

SPECIAL REVENUE FUNDS

ARP Act Grant Fund……..……85
Confiscated Assets Fund……...….88
County Jail Fund……90
County Law Library Fund…….92
Drug Abuse Treatment & Education Fund…….94
Emergency Telephone System Fund…….……96
Family Connection Grant Fund……...…100
Inmate Commissary Fund……103
Local Victim Assistance Program Fund……...…105

CAPITAL PROJECT FUNDS

SPLOST-2014 Fund…….…108
TSPLOST-2018 Fund…….....110
SPLOST-2020 Fund…….…112

ENTERPRISE FUNDS

Fire Protection Fund…….……115
Solid Waste Fund…….120

LONG TERM DEBT SCHEDULE

……...…….124

STATISTICAL INFORMATION

County Employee by Type……..……127
County Population Graph……....128
Total County Tax Digest Value Graph…….129
Total County Taxes Levied Graph……...……130
Millage Rate History Graph…….……131
Audited Expenses of the General Fund, Fire Protection Fund, and Solid Waste Fund…...……132

TABLE OF CONTENTS

STATISTICAL INFORMATION

Unassigned/Unrestricted Fund Balances of the General Fund, Fire Protection Fund, and Solid Waste Fund Graph……...……133
Local Option Sales Tax Collections Graph……..134
SPLOST-2020 Collections Graph……....135
TSPLOST-2018 Collections Graph…….……136
Nearby Counties' Unincorporated Millage Rates and Sales Tax Rates Comparison……..…..…137
Top Ten Property Taxpayers for 2023……..137



Brooks County Public Library

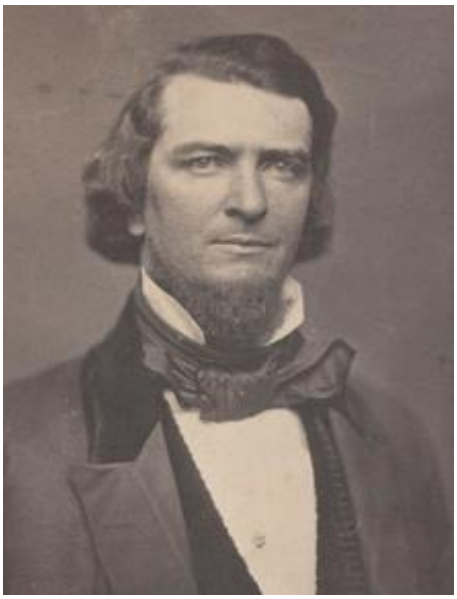
BROOKS COUNTY HISTORY

Brooks County is a county located in the U.S. state of Georgia, on its southern border with Florida. In 1818, U.S. president Andrew Jackson made a treaty with the Spanish and the Native Americans and claimed the land that is now Brooks County for the United States. Settlers later came down the Coffee Road from middle Georgia in their covered wagons, ox-drawn carts, and buggies. These early settlers had three things uppermost in their minds: religion, education, and agriculture. Roads were projected to run from the courthouse to each part of the county. Founded on December 11, 1858, Brooks County was created from portions of Lowndes and Thomas counties.

The 494-square-mile county was named for Preston S. Brooks of South Carolina (1819-1857), an extremely popular young legislator known for his intensely southern sentiments and his zealous defense of southern rights. In 1853, Brooks was elected to Congress as a States' Rights Democrat and served until his death four years later, at the age of thirty-eight. A year later, the Georgia legislature showed their appreciation of him by naming a county for him. The largest town in Brooks County, Quitman, was designated as the county seat. The first courthouse, a small, temporary building, opened in 1859. A permanent edifice was begun in the same year, but the Civil War (1861-65) delayed its construction. That courthouse, completed in 1864, is still in use today, although it has undergone remodeling and modernizing.

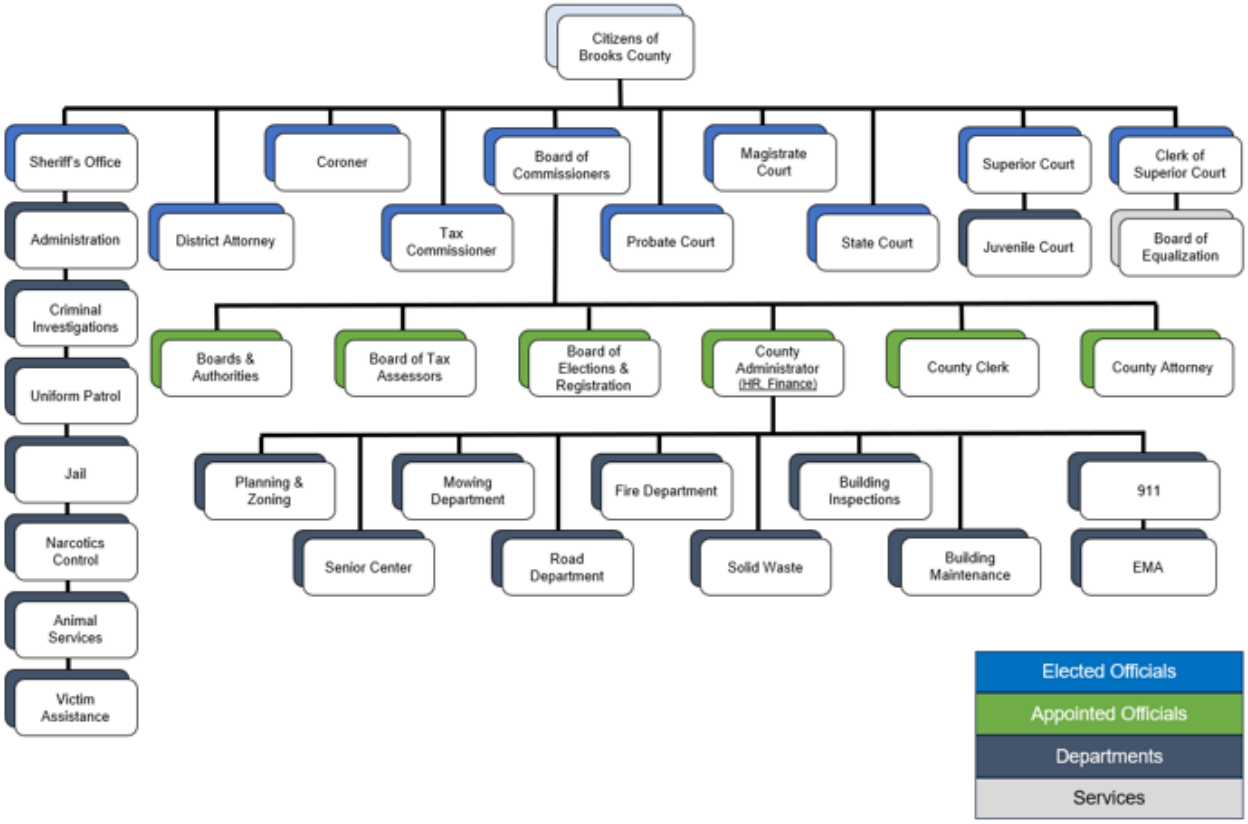
Quitman is known as the Camellia City because of the plants grown there, and also because Betty Sheffield, developer of the well-known camellia variety of the same name, was a longtime resident.

Other small towns in the county include Barwick, Morven, and Pavo. Today, Brooks County is a rural county and known for being a significant agricultural producer of pecans, beef and dairy cows, cotton, soybeans, peanuts, and cucumbers.



Preston Smith Brooks

BROOKS COUNTY ORGANIZATION



Outside Agencies

- Airport Authority
- Archbold Brooks Hospital
- Boys & Girls Club
- Georgia Division of Family & Children Services
- Health Department
- Historic Preservation Board
- Library
- Extension Service

Boards & Authorities

- Development Authority

FY 2024-25 BUDGET CALENDAR

June 18-July 31, 2024	Interim County Administrator meets with department managers, elected officials, and outside agencies to review, discuss, and prepare their budgets.
Aug. 7, 2024	Budget work session with Board of Commissioners and staff to review proposed budget.
Aug. 12, 2024	Proposed budget formally submitted to Board of Commissioners. Copy of proposed budget displayed in the County Administration Offices and on the county's website.
Aug. 14, 2024	Newspaper advertisement notifying the public that the proposed budget is available for review and the time and date of the budget public hearing.
Aug. 26, 2024	Budget public hearing to obtain citizen comments (during commission meeting).
Aug. 21, 2024	Newspaper advertisement notifying the public that the proposed budget is available for review and the time and date of the adoption of the budget resolution.
Sept. 3, 2024	Adoption of the budget resolution (during commission meeting). The FY 2024-25 budget goes into effect through June 30, 2025.

FY 2024-25 BUDGET RESOLUTION

WHEREAS, the county's fiscal year begins July 1 and ends June 30, and

WHEREAS, state law requires that each county operate under a balanced budget adopted by ordinance or resolution, and

WHEREAS, the annual budget can be amended during the fiscal year to adapt to changing governmental needs, and

WHEREAS, county staff prepared a proposed balanced budget stating anticipated revenues by source and expenditures by department for the proposed fiscal year, the current fiscal year, as well as the previous fiscal year, and

WHEREAS, the Interim County Administrator submitted the proposed budget to the Board of Commissioners on August 12, 2024 and displayed a copy of the proposed budget in the County Administration Office and on the county's website for public review, and

WHEREAS, county staff notified the public, through a newspaper advertisement and county website announcement, that the proposed budget is available for review at the County Administration Office and on the county's website and the time and day of the budget public hearing, and

WHEREAS, the Board of County Commissioners conducted a public hearing on August 26, 2024, to discuss the proposed budget, and

WHEREAS, county staff notified the public, through a newspaper advertisement and county website announcement, the time and day of the adoption of the proposed budget, and

WHEREAS, the Board of County Commissioners adopted the budget resolution on September 3, 2024 as follows:

General Fund	$17,731,185
Special Revenue Funds	$ 4,039,662
Capital Project Funds	$ 5,744,378
Enterprise Funds	$ 2,712,677
Less Interfund Transfers	$ (873,729)
Total Annual Budget	$29,354,173

THEREFORE, BE IT RESOLVED, that the Board of County Commissioners hereby adopts the FY 2024-25 budget as provided herein.

SO RESOLVED THIS 3rd day of September, 2024.

Yes

_____

Patrick Folsom, Chairman

Yes	Yes
_____	_____
James Maxwell Vice-Chairman	Willie Cody, Commissioner
Yes	No
_____	_____
Myra Exum, Commissioner	Lee Larko, Commissioner

BUDGET MESSAGE

Presented herewith in accordance with section 36-81-(1-6) of the Official Code of Georgia Annotated is the FY 2024-25 approved budget. This budget represents the financial plan for providing needed county services for the fiscal year that begins July 1, 2024 and ends June 30, 2025. The budget contains collective input from all county departments managers, elected officials, and outside agencies.

This budget message touches on several topics including an overview of each Funds' approved budgets, description of interfund transfers, approved capital projects, summary of long-term debt, summary of statistical information, and how the budget can be amended during the fiscal year to address changing governmental needs.

Budget Overview

The county's all-fund approved budget for FY 2024-25 totals $29,354,173. The approved budget contains a 4% cost-of-living allowance beginning January 1, 2025 and a 45% increase in employee health care cost. The budget does not contain a property tax increase and assumes the property tax millage rate will not be rolled back. Lastly, the General Fund was balanced using $1,381,429 from General Fund reserves. The entire budget is summarized by Fund as follows:

General Fund

The General Fund consists of 30 departments/divisions, seven outside agencies, and two transfers out to other Funds that totals $17,731,185

Special Revenue Funds

The Special Revenue Funds consists of nine Funds: ARP Act Grant Fund ($2,460,000), Confiscated Assets Fund ($20,100), County Jail Fund ($29,250), County Law Library Fund ($9,200), Drug Abuse Treatment and Education Fund ($7,050), Emergency Telephone System Fund ($1,102,352), Family Connection Grant Fund ($190,110), Inmate Commissary Fund ($56,500), and Local Victim Assistance Program Fund ($165,100) for a total of $4,039,662.

Capital Project Funds

The Capital Project Funds consist of three Funds: SPLOST-2014 Fund ($1,675,700), TSPLOST-2018 Fund ($2,328,078), and the SPLOST-2020 Fund ($1,740,600) for a total of $5,744,378.

Enterprise Funds

The Enterprise Funds consist of two Funds: Fire Protection Fund ($1,544,477) and the Solid Waste Fund ($1,168,200) for a total of $2,712,677.

Interfund Transfers

Interfund transfers total $873,729. These transfers include:

- $594,252 transfer from the General Fund to the Emergency Telephone System Fund to pay for a portion of the 911 Center operation.

- $279,477 transfer from the General Fund to the Fire Protection Fund to pay for a portion of the Fire Department's operation.

Approved Capital Projects

Department/Fund	Capital Item	Budgeted Cost
General Fund - $58,850		
Coroner	Replacement Body Cooler	$30,000
Information Technology	Network Equipment	28,850
Special Revenue Funds - $2,573,000		
ARP Act Grant Fund	Washington Street Gym Renovations	795,000
ARP Act Grant Fund	Jail Renovations	1,000,000
ARP Act Grant Fund	New Animal Facility for Sheriff	150,000
ARP Act Grant Fund	Acoustic Material for Ag Center	100,000
ARP Act Grant Fund	Parking Improvements for Ag Center	100,000
ARP Act Grant Fund	Industrial Park Improvements	250,000
ARP Act Grant Fund	Antique Fire Engine Renovations	10,000
Emerg. Telephone Syst	Computer Equipment	168,000
Capital Project Funds - $1,593,000		
SPLOST-2014 Fund	Replacement Sheriff Vehicles (7)	560,000
TSPLOST-2018	Boom Mower for Mowing Department	250,000
TSPLOST-2018	Flex-Wing Attachment for Mowing Dept.	22,000
TSPLOST-2018	JD ROW Tractors for Mowing Dept. (2)	45,000
TSPLOST-2018	JD Motor Graders for Road Dept. (4)	350,000
SPLOST-2020	SCBA Bottles for Fire Department	16,000
SPLOST-2020	4,000 Gallon Tanker for Fire Department	250,000
SPLOST-2020	Pivot Connections for Fire Department	40,000
SPLOST-2020	15 Passenger Van for Senior Center	60,000
Enterprise Fund - $40,000		
Fire Protection Fund	Building Improvements to Stations 1 & 2	40,000
Total Cost of Capital Projects		**$4,264,850**

Long Term Debt

The budget contains a debt schedule of all the county's debt. Currently, the county has eight forms of debt totaling $2,162,382 (principal and interest). For FY 2024-25, debt payments will be $406,764 (principal and interest).

BUDGET MESSAGE

Statistical Information

The budget contains a host of relevant statistical information to show historical trends.

Budget Amendments

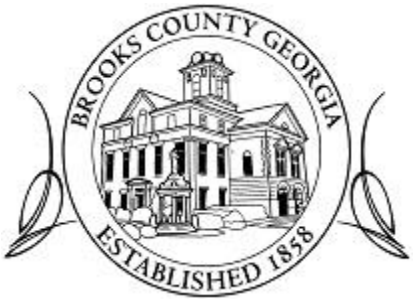
After the annual budget is adopted, it can be amended during the fiscal year to address changing governmental needs by a majority vote of the Board in a public meeting to increase departmental appropriations using appropriate revenue sources such as reserves, awarded grants, or other sources.

The preceding information is intended to provide the Board of Commissioners and the public with a broad overview of the approved budget. I would like to thank all department managers, elected officials, Human Resources, County Clerk, Finance staff, and auditor for greatly assisting me with preparing this budget for the Board's consideration and approval. Without their gracious and timely assistance, this document would not have been possible to prepare. Thank you.

Respectfully submitted,

Randall Dowling

Interim County Administrator



GENERAL FUND

The General Fund is used to account for all financial transactions of a general nature which are not accounted for in other funds. The General Fund is supported by revenues derived from taxes, licenses, permits, charges for services, fines, investments, and other sources. Services funded by the General Fund include general government, law enforcement, court system, and health and human services.

GENERAL FUND REVENUES

Taxes

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-311101	Regular Digest	5,461,305	0	5,800,000	5,800,000	5,800,000
100-01-311110	Public Utilities	712,200	0	715,000	715,000	715,000
100-01-311120	Timber	86,917	0	85,000	85,000	85,000
100-01-311301	Personal Property	880,657	0	900,000	900,000	900,000
100-01-311310	Motor Vehicle	49,573	0	45,000	45,000	45,000
100-01-311315	Title Ad Valorem Tax	870,204	0	875,000	875,000	875,000
100-01-311316	Alternative Ad Valorem	133,063	0	130,000	130,000	130,000
100-01-311320	Mobile Home	167,680	0	200,000	200,000	200,000
100-01-311350	Railroad Equipment	42,554	0	40,000	40,000	40,000
100-01-311600	Real Estate Transfer Tax	80,826	0	80,000	80,000	80,000
100-01-311750	CATV Franchise Tax	19,759	0	17,000	17,000	17,000
100-01-313100	Local Option Sales Tax	1,008,740	0	1,100,000	1,100,000	1,100,000
100-01-314200	Alcohol Beverage Excise	44,820	0	47,000	47,000	47,000
100-01-316200	Insurance Premium Tax	854,861	0	935,000	935,000	935,000
100-01-316300	Financial Institution Tax	34,206	0	40,000	40,000	40,000
100-01-319100	Penalties and Interest	127,069	0	125,000	125,000	125,000
100-01-319500	Fi Fa	32,465	0	40,000	40,000	40,000
Total Taxes		**10,606,899**	**0**	**11,174,000**	**11,174,000**	**11,174,000**

Licenses & Permits

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-321290	Business License Fees	22,098	0	22,000	22,000	22,000
100-01-322100	Building Permits	16,630	0	25,000	25,000	25,000
100-01-322210	Zoning/Land Use Permits	1,674	0	1,500	1,500	1,500
100-01-323121	Building-Homes	5,938	0	6,000	6,000	6,000
100-01-323122	Additions/Remodel	46,515	0	50,000	50,000	50,000
100-01-323123	Mobile Homes	295	0	300	300	300
100-01-323124	Electrical	38,965	0	40,000	40,000	40,000
100-01-323125	Mechanical	11,125	0	11,500	11,500	11,500
100-01-323126	Plumbing	5,855	0	6,000	6,000	6,000
Total Licenses & Permits		**149,095**	**0**	**162,300**	**162,300**	**162,300**

GENERAL FUND REVENUES

Intergovernmental Revenue

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-331111	Nutrition Grant	35,238	0	35,000	35,000	35,000
100-01-331152	Opioid Grant	41,596	0	0	0	0
100-01-334100	Juvenile Judge Grant	33,250	0	30,000	30,000	30,000
100-01-334120	GEMA Grant	0	0	7,719	7,719	7,719
100-01-334301	LMIG 2025	0	0	(811,066)	(811,066)	(811,066)
100-01-335111	Forest Land Timber	846,108	0	930,000	930,000	930,000
Total Intergovernmental Revenue		**956,192**	**0**	**1,002,719**	**1,002,719**	**1,002,719**

Charges for Services

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-341101	Superior Court	31,115	0	32,000	32,000	32,000
100-01-341102	State Court	14,639	0	15,000	15,000	15,000
100-01-341103	Probate Court	36,243	0	37,000	37,000	37,000
100-01-341104	Magistrate Court	37,511	0	40,000	40,000	40,000
100-01-341109	Sheriff's Office	33,526	0	28,000	28,000	28,000
100-01-341120	Probation Office	2,329	0	6,000	6,000	6,000
100-01-341195	Indigent Applications	50	0	50	50	50
100-01-341600	Motor Vehicle Tag	56,048	0	40,000	40,000	40,000
100-01-341700	Jail Fund Indirect Cost	0	0	29,250	29,250	29,250
100-01-341910	Election Qualifying	0	0	2,000	2,000	2,000
100-01-341940	Comm. On Tax Collection	245,136	0	275,000	275,000	275,000
100-01-341941	Admin. Fees-Tax Comm.	16,345	0	17,000	17,000	17,000
100-01-342300	Detention Fees	11,922	0	18,000	18,000	18,000
100-01-343101	Culvert/Driveways	24,950	0	20,000	20,000	20,000
100-01-347211	Christmas Parade	130	0	200	200	200
Total Charges for Services		**509,944**	**0**	**559,500**	**559,500**	**559,500**

Fines & Forfeitures

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-351110	Superior Court	85,581	0	90,000	90,000	90,000
100-01-351120	State Court	193,276	0	185,000	185,000	185,000
100-01-351200	Sheriff's Office	160	0	100	100	100
Total Fines & Forfeitures		**279,017**	**0**	**275,100**	**275,100**	**275,100**

GENERAL FUND REVENUES

Investment Income

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-361000	Interest Revenues	192,899	0	200,000	200,000	200,000
Total Investment Income		**192,899**	**0**	**200,000**	**200,000**	**200,000**

Contributions/Donations

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-371001	Various Contributions	3,316	0	3,000	3,000	3,000
Total Contributions/Donations		**3,316**	**0**	**3,000**	**3,000**	**3,000**

Miscellaneous Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-381000	Rents/Royalties	95	0	100	100	100
100-01-381020	Farmland Rental	35,000	0	35,000	35,000	35,000
100-01-381021	Ag Building/Amory Rental	159,540	0	150,000	150,000	150,000
100-01-383000	Damage Reimbursement	61,854	0	20,000	20,000	20,000
100-01-389000	Other	24,904	0	10,000	10,000	10,000
Total Miscellaneous Revenue		**281,393**	**0**	**215,100**	**215,100**	**215,100**

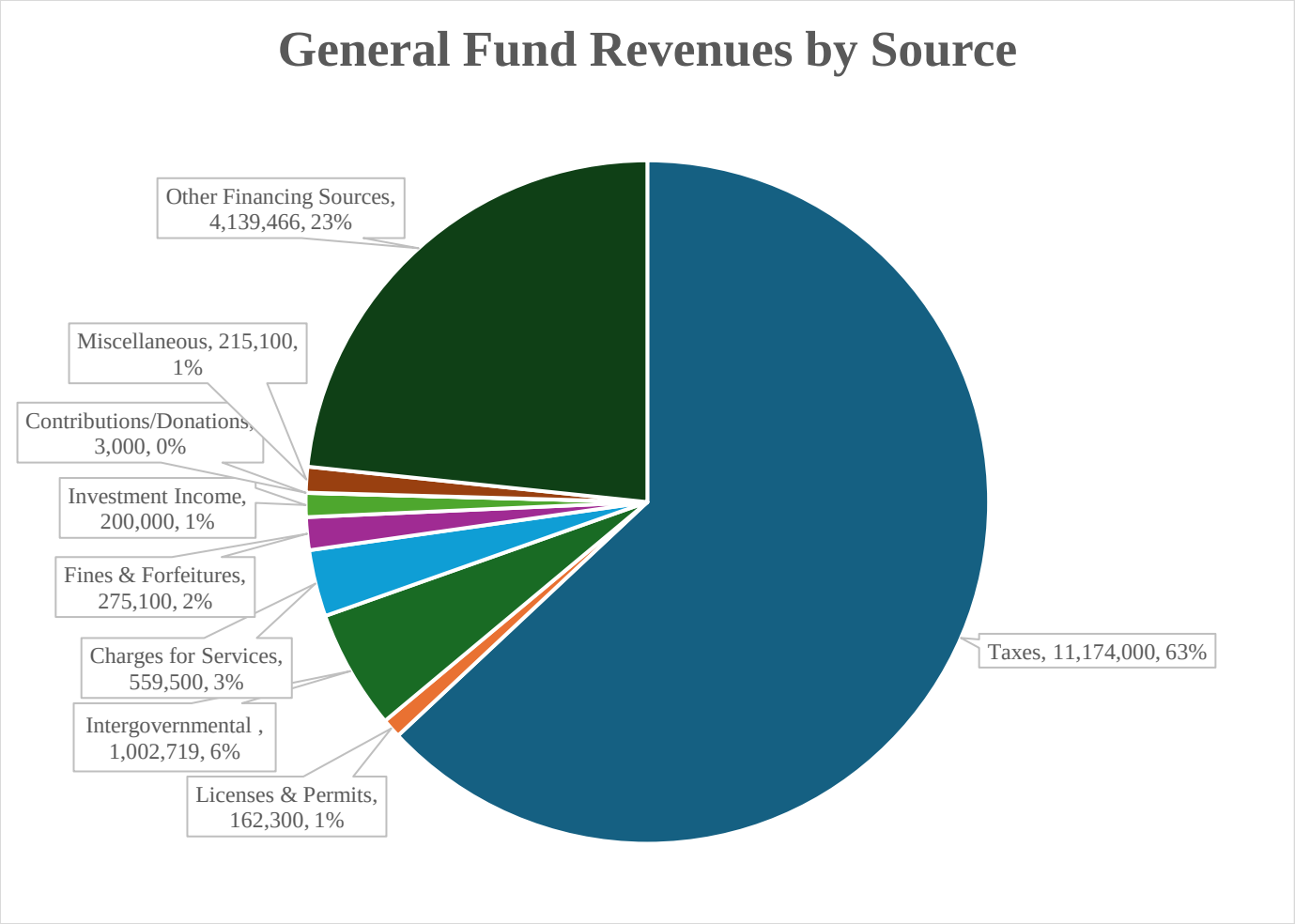
Other Financing Sources

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-392110	Sale of Assets	0	0	150,000	150,000	150,000
100-01-399999	Use of Reserves*	0	0	3,989,466	3,989,466	3,989,466
Total Other Financing Sources		**0**	**0**	**4,139,466**	**4,139,466**	**4,139,466**

Total General Fund Revenues	**12,978,755**	**0**	**17,731,185**	**17,731,185**	**17,731,185**

- Use of Reserves consists of 2023 LMIG ($736,364), 2024 LMIG ($794,555), 2024 LRA ($984,118), and opioid settlement ($93,000) previously received and an additional $1,381,429 from General Fund reserves to balance the budget for a total of $3,989,466. The 2025 LMIG funds will be received this fiscal year but not spent.

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES

General Fund Departments

Department Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-1310	Administration	708,440	780,086	728,100	728,100	728,100
100-1110	Board of Commissioners	697,074	802,528	667,300	667,300	667,300
100-1400	Board of Elections	286,966	255,249	311,500	311,500	311,500
100-7210	Building Inspections	121,100	84,452	92,500	92,500	92,500
100-1565	Building Maintenance	530,905	618,503	535,800	535,800	535,800
100-2180	Clerk of Superior Court	257,788	335,529	385,150	385,150	385,150
100-3700	Coroner	43,036	44,140	97,350	97,350	97,350
100-3920	Emergency Management	18,902	9,975	7,719	7,719	7,719
100-7130	Extension Service	212,731	176,658	168,600	168,600	168,600
100-4900	Fleet Maintenance	80,079	0	0	0	0
100-1535	Information Technology	0	0	170,500	170,500	170,500
100-2600	Juvenile Court	47,529	45,000	45,750	45,750	45,750
100-2400	Magistrate Court	242,659	248,361	318,450	318,450	318,450
100-4791	Mowing Department	0	0	464,350	464,350	464,350
100-xxxx	Non-Departmental	808,827	826,500	1,373,500	1,373,500	1,373,500
100-7410	Planning & Zoning	116,587	77,121	75,950	75,950	75,950
100-2450	Probate Court	122,238	138,613	147,750	147,750	147,750
100-4210	Road Dept.	2,080,643	1,847,872	5,321,857	5,321,857	5,321,857
100-5510	Senior Center	45,082	43,272	69,255	69,255	69,255
100-3310	Sheriff Office Admin.	310,862	360,591	313,950	313,950	313,950
100-3320	Criminal Investigation	406,806	424,644	514,950	514,950	514,950
100-3322	Uniform Patrol	1,004,076	1,172,294	1,312,550	1,312,550	1,312,550
100-3326	Jail	1,356,637	1,432,516	1,650,500	1,650,500	1,650,500
100-3329	Narcotics Control	371,796	426,482	443,600	443,600	443,600
100-3360	Court Services	141,229	141,921	147,850	147,850	147,850
100-3910	Animal Services	0	0	211,650	211,650	211,650
100-2300	State Court	106,904	144,120	105,050	105,050	105,050
100-2150	Superior Court	61,600	103,590	70,600	70,600	70,600
100-1550	Tax Assessor	319,684	315,043	367,315	367,315	367,315
100-1545	Tax Commissioner	353,428	329,104	449,560	449,560	449,560
Total General Fund Departments		**10,853,608**	**11,184,164**	**16,568,956**	**16,568,956**	**16,568,956**

General Fund Outside Agencies

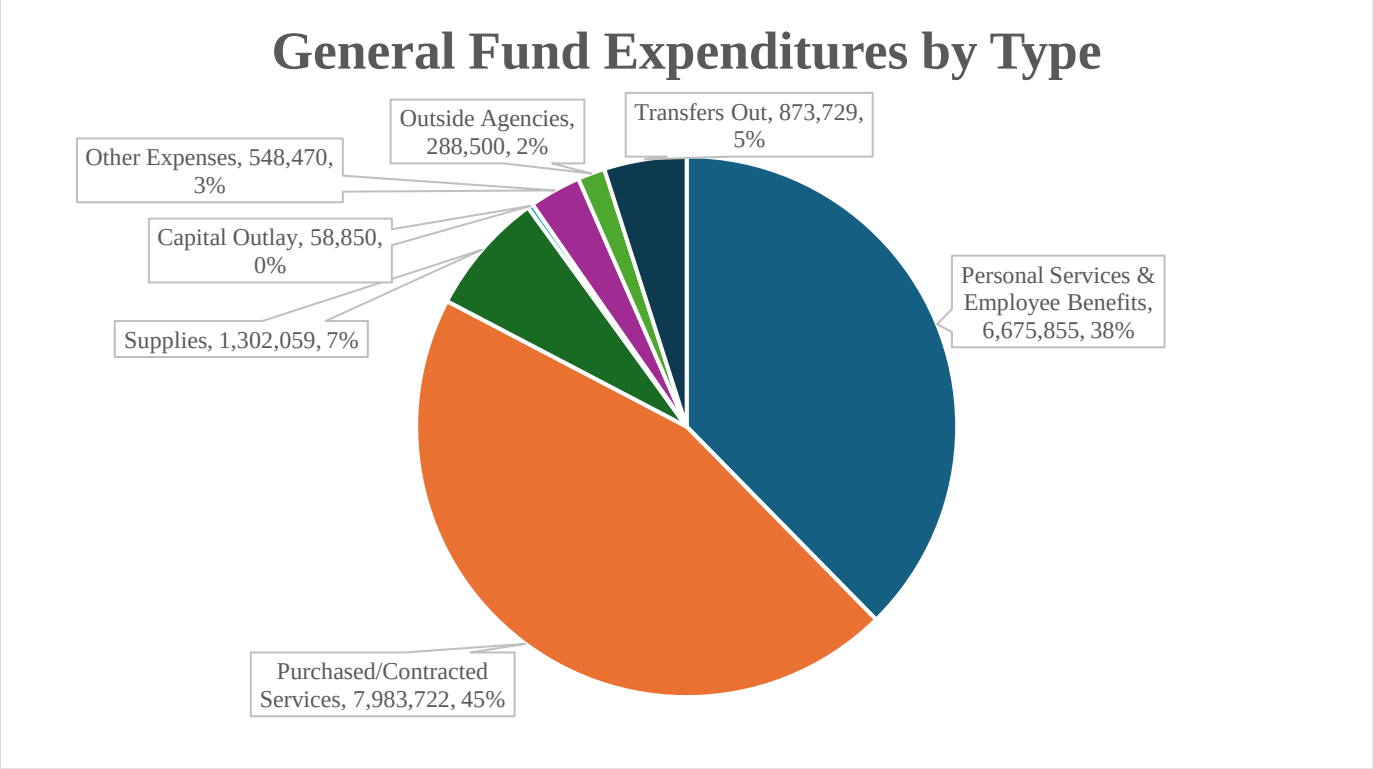
Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
7563-523600	Airport Authority	20,890	25,000	20,000	20,000	20,000
5190-523600	Archbold Brooks Hospital	10,000	10,000	10,000	10,000	10,000
6110-523600	Boys & Girls Club	112,241	132,200	132,200	132,200	132,200
5440-523600	GA DFACS	10,800	10,800	10,800	10,800	10,800
5110-523600	Health Department	65,500	65,500	65,500	65,500	65,500
5730-523600	Historic Preservation Bd	0	5,000	0	0	0
6510-523600	Library	50,000	55,000	50,000	50,000	50,000
Total General Fund Outside Agencies		**269,431**	**303,500**	**288,500**	**288,500**	**288,500**

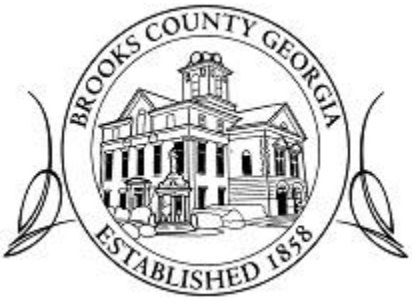
GENERAL FUND EXPENDITURES

General Fund Transfers Out

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
100-01-311100	Transfer Out to 911 Fund	375,008	422,290	594,252	594,252	594,252
100-01-311120	Transfer Out to Fire Fund	296,899	364,996	279,477	279,477	279,477
Total General Fund Transfers Out		**671,907**	**787,286**	**873,729**	**873,729**	**873,729**

Total General Fund Expenditures	**11,794,946**	**12,274,950**	**17,731,185**	**17,731,185**	**17,731,185**





GENERAL FUND

Departmental Budgets of the General Fund and Outside Agencies

ADMINISTRATION 1310

Department Profile

This department performs the administrative functions for the county and is composed of the appointed County Administrator who implements Board policy, supervises the daily operations of the departments under the Board's jurisdiction, coordinates activities among those departments, elected and other appointed officials, and outside agencies, supervises major projects, and prepares and monitors the annual budget. This department is also responsible for recruiting and training new employees for all county departments, preparing all payroll documents, maintaining employee records, and administering all employee benefits. This department also performs the accounting and finance functions for the county including processing account receivables/payables, coordinating the annual audit, preparing bids and RFPs/RFQs, and preparing various financial reports required by regulatory agencies.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
County Administrator	1	1	1
County Clerk	1	1	0
Finance Director	0	0	1
Human Resources/Procurement/Payroll	1	1	1
Accounts Payable	1	1	1
Office Clerk	1	1	1
Receptionist	1	1	1
Total Positions	**6**	**6**	**6**

FY 2024-25 Budget Highlights

- Personal services and employee benefit expenses have increased due to adding a new full-time Finance Director position.

- Technical services expenses include $20,000 for the Carl Vinson Institute of Government to conduct a compensation and classification plan to keep all employees' pay at market rates for recruitment and retention purposes.

- Computer software/support expenses include $41,000 for the annual Edmunds financial software maintenance and hosting and $20,000 for the annual ADP payroll maintenance for a total of $61,000.

- Rental expenses include $9,200 to continue to lease a vehicle from the Enterprise lease program and $3,000 for copier rental for a total of $12,200.

ADMINISTRATION 1310

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
1310-511100	Regular Employees	346,869	392,556	435,000	435,000	435,000
1310-511300	Overtime	4,062	0	3,000	3,000	3,000
1310-512110	Health Insurance	32,723	39,922	66,000	66,000	66,000
1310-512200	Social Security/Medicare	28,285	30,030	30,000	30,000	30,000
1310-512400	Retirement	21,428	21,428	30,000	30,000	30,000
1310-512700	Workers Compensation	535	500	650	650	650
Total Personal Services & Employee Benefits		**433,902**	**484,436**	**564,650**	**564,650**	**564,650**
Purchased / Contracted Services						
1310-521300	Technical Services	21,291	2,500	20,000	20,000	20,000
1310-521310	Drug Testing	0	50	200	200	200
1310-521400	Computer Software/Support	34,153	40,650	61,000	61,000	61,000
1310-522220	Repair/Maintenance	4,393	2,500	3,000	3,000	3,000
1310-522280	Computer Maintenance	116,282	175,150	0	0	0
1310-522320	Rental	3,003	3,500	12,200	12,200	12,200
1310-523201	Telephone	11,701	12,500	12,000	12,000	12,000
1310-523202	Cell/Mobile Phones	3,946	4,500	4,500	4,500	4,500
1310-523204	Internet Service	983	2,500	2,000	2,000	2,000
1310-523300	Advertising	234	500	500	500	500
1310-523400	Printing and Binding	1,935	2,500	2,500	2,500	2,500
1310-523500	Travel	9,948	15,500	15,000	15,000	15,000
1310-523600	Dues/Fees	750	1,000	1,000	1,000	1,000
1310-523700	Education/Training	3,345	7,000	6,000	6,000	6,000
Total Purchased / Contracted Services		**211,964**	**270,350**	**139,900**	**139,900**	**139,900**

ADMINISTRATION 1310

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
1310-531102	Office Supplies	10,861	10,500	10,000	10,000	10,000
1310-531104	Postage	2,884	3,300	3,000	3,000	3,000
1310-531105	General Supplies	5,947	5,000	5,000	5,000	5,000
1310-531108	Miscellaneous	3,565	0	0	0	0
1310-531270	Gasoline/Diesel/Oil	2,538	3,000	2,000	2,000	2,000
1310-531400	Books and Periodicals	30	0	50	50	50
1310-531600	Small Equipment	2,507	2,500	2,500	2,500	2,500
1310-531700	Vending Machine	846	1,000	1,000	1,000	1,000
Total Supplies		**29,178**	**25,300**	**23,550**	**23,550**	**23,550**
Capital Outlay						
1310-542200	Vehicles	33,396	0	0	0	0
Total Capital Outlay		**33,396**	**0**	**0**	**0**	**0**
Total Administration		**708,440**	**780,086**	**728,100**	**728,100**	**728,100**



Brooks County Administration Building

BOARD OF COMMISSIONERS 1110

Department Profile

The Board of County Commissioners is composed of five members elected by the voters through district elections for four-year staggered terms. The Board selects a Chairman and Vice-Chairman every January. The Board, as the county's governing authority, is responsible for establishing policy for county operations, enacting ordinances and resolutions to promote the county's health, safety, and welfare, and approving the annual budget and millage rate which funds the operations of the departments under the Board's jurisdiction, other elected officials, and various outside agencies. The Board appoints a County Clerk to serve as clerk to the Board to prepare and advertise commission agendas, record commission meetings, prepare commission meeting minutes, and respond to open records request. The Board also appoints a County Administrator to supervise the day-to-day operations of the county and a County Attorney to provide legal advice to the Board and county staff.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
County Commissioner (elected)	5	5	5
County Clerk	0	0	1
Total Positions	**5**	**5**	**6**

FY 2024-25 Budget Highlights

- Program/activity expenses include $7,500 for employee appreciation events.

BOARD OF COMMISSIONERS 1110

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
1110-511100	Regular Employees	87,734	103,151	199,000	199,000	199,000
1110-512110	Health Insurance	15,917	19,419	23,000	23,000	23,000
1110-512200	Social Security/Medicare	5,267	7,891	5,600	5,600	5,600
1110-512400	Retirement	3,768	3,768	27,000	27,000	27,000
1110-512700	Workers Compensation	11,799	11,799	4,000	4,000	4,000
Total Personal Services & Employee Benefits		**124,485**	**146,028**	**258,600**	**258,600**	**258,600**
Purchased / Contracted Services						
1110-521202	Attorney/Legal	127,929	100,000	200,000	200,000	200,000
1110-521203	Auditor	98,475	100,000	100,000	100,000	100,000
1110-521204	Engineer	13,350	15,000	20,000	20,000	20,000
1110-521207	Litigation/Settlements	150,601	25,000	25,000	25,000	25,000
1110-521300	Technical Services	5,448	10,000	1,000	1,000	1,000
1110-521500	Consultants-Other	49,800	0	0	0	0
1110-523102	Liability Insurance	53,453	50,000	0	0	0
1110-523202	Cell/Mobile Phones	3,552	3,500	3,500	3,500	3,500
1110-523300	Advertising	4,101	5,000	5,000	5,000	5,000
1110-523400	Printing and Binding	210	500	500	500	500
1110-523500	Travel	15,643	15,000	16,000	16,000	16,000
1110-523600	Dues/Fees	4,646	5,500	5,500	5,500	5,500
1110-523601	SG Regional Commission	13,199	13,500	13,500	13,500	13,500
1110-523700	Education/Training	6,722	10,000	10,000	10,000	10,000
1110-523989	Programs/Activities	22,801	0	7,500	7,500	7,500
Total Purchased / Contracted Services		**569,930**	**353,000**	**407,500**	**407,500**	**407,500**
Supplies						
1110-531105	General Supplies	1,186	1,000	1,200	1,200	1,200
1110-531108	Miscellaneous	473	2,500	0	0	0
Total Supplies		**1,659**	**3,500**	**1,200**	**1,200**	**1,200**
Capital Outlay						
1110-542950	Capital Projects	1,000	200,000	0	0	0
1110-579000	Contingency	0	100,000	0	0	0
Total Capital Outlay		**1,000**	**300,000**	**0**	**0**	**0**
Total Board of Commissioners		**697,074**	**802,528**	**667,300**	**667,300**	**667,300**

BOARD OF ELECTIONS & REGISTRATION 1400

Department Profile

The Board of Elections & Registration consists of three members appointed by the Board of Commissioners for four-year staggard terms. The Elections Supervisor is appointed by the County Administrator to conduct county elections, register citizens to vote, maintain the list of registered voters, issue absentee ballots, disseminate information to the public, train poll workers, keep abreast of all state laws pertaining to elections, and assist the cities of Quitman and Morven with their elections on a fee basis.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Elections Supervisor	1	1	1
Assistant Supervisor	1	1	1
Clerks (part-time)	2	2	2
Board Members ($250/month)	3	3	3
Poll Workers (as needed)	20-30	20-30	20-30
Total Positions	**7**	**7**	**7**

FY 2024-25 Budget Highlights

- For FY 2024-25, three elections are scheduled to occur – the general election during November, a possible runoff election during December, and a primary election for a Public Service Commissioner during June 2025. Therefore, temporary poll worker expenses have increased.

- Repair and maintenance expenses include $12,000 for the annual warranty for the voting equipment, $40,000 for office renovations that include new floors, paint, windows, doors, and locks, and $500 for document shredding for a total of $52,500.

- Rental expenses include $500 to rent the Barwick Community Center and Gateway Baptist Church for voting places as needed and $1,100 for copier rental for a total of $1,600.

- Small equipment expenses include $5,000 for replacement office furniture.

BOARD OF ELECTIONS & REGISTRATION 1400

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
1400-511100	Regular Employees	106,712	115,650	127,000	127,000	127,000
1400-511200	Temporary Employees	46,821	45,000	50,000	50,000	50,000
1400-511300	Overtime	11,033	5,000	5,000	5,000	5,000
1400-512110	Health Insurance	19,050	15,000	22,000	22,000	22,000
1400-512200	Social Security/Medicare	1,708	12,290	5,000	5,000	5,000
1400-512400	Retirement	3,230	6,000	4,500	4,500	4,500
1400-512700	Workers Compensation	407	500	500	500	500
Total Personal Services & Employee Benefits		**188,961**	**199,440**	**214,000**	**214,000**	**214,000**
Purchased / Contracted Services						
1400-521202	Attorney/Legal	53,680	5,000	0	0	0
1400-521310	Drug Testing	88	100	100	100	100
1400-521400	Computer Software/Support	0	5,000	2,800	2,800	2,800
1400-522220	Repair/Maintenance	11,764	12,000	52,500	52,500	52,500
1400-522280	Computer Maintenance	0	500	0	0	0
1400-522320	Rental	1,648	360	1,600	1,600	1,600
1400-523201	Telephone	3,067	3,000	3,100	3,100	3,100
1400-523202	Cell/Mobile Phones	1,185	1,500	1,200	1,200	1,200
1400-523204	Internet Service	1,105	1,500	1,200	1,200	1,200
1400-523300	Advertising	1,468	1,500	1,500	1,500	1,500
1400-523400	Printing and Binding	5,601	5,000	5,000	5,000	5,000
1400-523500	Travel	6,750	7,000	7,000	7,000	7,000
1400-523600	Dues/Fees	618	1,000	3,000	3,000	3,000
1400-523700	Education/Training	1,495	3,000	3,000	3,000	3,000
Total Purchased / Contracted Services		**88,469**	**46,460**	**82,000**	**82,000**	**82,000**
Supplies						
1400-531102	Office Supplies	1,443	1,500	1,500	1,500	1,500
1400-531104	Postage	2,159	2,849	4,000	4,000	4,000
1400-531105	General Supplies	4,880	5,000	5,000	5,000	5,000
1400-531600	Small Equipment	1,054	0	5,000	5,000	5,000
Total Supplies		**9,536**	**9,349**	**15,500**	**15,500**	**15,500**
Total Board of Elections & Registration		**286,966**	**255,249**	**311,500**	**311,500**	**311,500**

BUILDING INSPECTION 7210

Department Profile

This department is responsible for many developmental policies, regulations, and procedures for the protection of public health, safety, and welfare. Specifically, this department conducts plan reviews, issues residential and commercial building permits along with electrical, mechanical, and plumbing permits, conducts field inspections, enforces building codes and permits, reviews business licenses, and assists the cities of Quitman and Morven with their building inspections concerns.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Permit and Inspection Agent	1	1	1
Total Positions	**1**	**1**	**1**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

BUILDING INSPECTION 7210

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
7210-511100	Regular Employees	51,680	54,258	57,700	57,700	57,700
7210-512110	Health Insurance	2,238	2,730	11,000	11,000	11,000
7210-512200	Social Security/Medicare	3,869	4,151	4,300	4,300	4,300
7210-512400	Retirement	0	0	0	0	0
7210-512700	Workers Compensation	2,913	2,913	2,900	2,900	2,900
Total Personal Services & Employee Benefits		**60,700**	**64,052**	**75,900**	**75,900**	**75,900**
Purchased / Contracted Services						
7210-522220	Repair/Maintenance	0	1,000	1,000	1,000	1,000
7210-522280	Computer Maintenance	0	1,000	0	0	0
7210-523201	Telephone	1,342	1,500	1,500	1,500	1,500
7210-523202	Cell/Mobile Phones	1,651	1,500	1,500	1,500	1,500
7210-523204	Internet Service	122	150	1,000	1,000	1,000
7210-523300	Advertising	0	500	100	100	100
7210-523400	Printing and Binding	0	500	500	500	500
7210-523500	Travel	4,157	2,500	2,500	2,500	2,500
7210-523600	Dues/Fees	145	250	250	250	250
7210-523700	Education/Training	199	1,500	1,500	1,500	1,500
7210-523800	Licenses	0	1,500	500	500	500
Total Purchased / Contracted Services		**7,616**	**11,900**	**10,350**	**10,350**	**10,350**
Supplies						
7210-531102	Office Supplies	147	500	250	250	250
7210-531105	General Supplies	1,400	1,000	1,000	1,000	1,000
7210-531107	Uniforms	21	1,500	500	500	500
7210-531270	Gasoline/Diesel/Oil	722	1,000	2,000	2,000	2,000
7210-531400	Books/Periodicals	637	2,000	1,500	1,500	1,500
7210-531600	Small Equipment	0	2,500	1,000	1,000	1,000
Total Supplies		**2,927**	**8,500**	**6,250**	**6,250**	**6,250**
Capital Outlay						
7210-542200	Vehicle	49,857	0	0	0	0
Total Capital Outlay		**49,857**	**0**	**0**	**0**	**0**
Total Building Inspection		**121,100**	**84,452**	**92,500**	**92,500**	**92,500**

BUILDING MAINTENANCE 1565

Department Profile

This department maintains county-owned buildings, performs preventive maintenance functions, and provides county-wide janitorial services. The maintenance functions have been outsourced to a private company to perform maintenance as needed on a fee for service basis. The county performs all janitorial services.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Custodial Worker	3	3	3
Total Positions	**3**	**3**	**3**

FY 2024-25 Budget Highlights

- Technical services expenses include $2,500 for alarm monitoring at various locations.

- Repair and maintenance expenses include $150,000 for a private company to repair numerous county buildings as requested/needed including the Courthouse, Agricultural Center/Annex, Armory, Washington Street gym, Road Department/Fleet Maintenance, voting precincts, Health Department, Library, Jail, among other facilities.

- Travel expenses include $7,500 to pay mileage for the custodial workers.

- Contract labor-mowing expenses include $23,500 for lawn care at the Courthouse, Administration Building, 911 Center, Library, Health Department, Senior Center, and Ag Center performed by a private company.

BUILDING MAINTENANCE 1565

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
1565-511100	Regular Employees	62,019	65,000	76,000	76,000	76,000
1565-511300	Overtime	2,092	2,500	2,700	2,700	2,700
1565-512110	Health Insurance	11,944	14,570	33,000	33,000	33,000
1565-512200	Social Security/Medicare	4,566	6,183	4,900	4,900	4,900
1565-512400	Retirement	2,483	2,500	5,500	5,500	5,500
1565-512700	Workers Compensation	5,289	6,000	5,800	5,800	5,800
Total Personal Services & Employee Benefits		**88,393**	**96,753**	**127,900**	**127,900**	**127,900**
Purchased / Contracted Services						
1565-521204	Engineer/Surveyor	320	0	0	0	0
1565-521300	Technical Services	2,504	2,500	2,500	2,500	2,500
1565-521310	Drug Testing	0	100	100	100	100
1565-522110	Disposal	479	500	2,400	2,400	2,400
1565-522220	Repair/Maintenance	102,469	132,500	150,000	150,000	150,000
1565-522320	Rental	9,050	12,000	2,000	2,000	2,000
1565-523101	Property/Auto/GL Insurance	92,997	100,000	0	0	0
1565-523500	Travel	6,705	7,500	7,500	7,500	7,500
1565-523850	Contract Labor-Mowing	25,240	35,000	23,500	23,500	23,500
1565-523860	Extermination	6,353	6,500	6,500	6,500	6,500
Total Purchased / Contracted Services		**246,117**	**296,600**	**194,500**	**194,500**	**194,500**
Supplies						
1565-531105	General Supplies	10,783	10,000	10,000	10,000	10,000
1565-531106	Cleaning/Janitorial	8,887	10,000	10,000	10,000	10,000
1565-531201	Electricity	168,892	182,500	185,000	185,000	185,000
1565-531202	Water/Sewer/Garbage	7,456	7,500	7,500	7,500	7,500
1565-531208	Propane (Radio Tower)	377	150	400	400	400
1565-531600	Small Equipment	0	0	500	500	500
Total Supplies		**196,395**	**210,150**	**213,400**	**213,400**	**213,400**
Capital Outlay						
1565-541310	Building Improvements-CID	0	15,000	0	0	0
Total Capital Outlay		**0**	**15,000**	**0**	**0**	**0**
Total Building Maintenance		**530,905**	**618,503**	**535,800**	**535,800**	**535,800**

CLERK OF SUPERIOR COURT 2180

Office Profile

The Clerk of Superior Court is a constitutional officer and is elected by the voters for four-year terms. This office maintains Superior Court records, transmits all appeals to the Georgia Court of Appeals and Georgia Supreme Court, and records real estate transactions such as warranty deeds, quit claim deeds, security deeds, assignments, right-of-way deeds, easements, property plats, and power of attorney documents. In addition, this office is also responsible for recording fi-fas, military discharges, trade names, UCCs, and various sorts of liens including mechanic liens, property tax liens, and hospital/doctor liens. In addition, this office also collects probation fines, child support payments, and property transfer taxes. This elected office also files criminal cases, maintains criminal warrants, and transmits documents to GCIC and the DMV. This office also files civil cases such as divorce/annulment, adoptions, child support, name changes, habeas corpus cases, suits for damages, garnishments, and repossessions. This office also issues notary appointments, performs jury management, keeps election ballots for the statutory time limit of two years, and assists the public with obtaining various court records.

Lastly, this office provides administrative support to the Board of Equalization which members are appointed by the Grand Jury for three-year terms to hear taxpayer appeals regarding property value assessments made by the Board of Tax Assessors. Board of Equalization decisions may be appealed to Superior Court.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Clerk of Superior Court (elected)	1	1	1
Deputy Court Clerk-Civil	1	1	1
Deputy Court Clerk-Criminal	1	1	1
Deputy Court Clerk-Superior	1	1	1
Board of Equalization Member ($35 per day)	3	3	3
Total Positions	**7**	**7**	**7**

FY 2024-25 Budget Highlights

- Computer/software support expenses include $8,500 for real estate software maintenance (Kofile) and $22,000 to upgrade the civil and criminal court records and land records software. This cost includes hosting, migration, software, and annual fee for a total of $30,500.

- Computer consulting expenses include $78,000 to image and index property records and make them available online dating back to 1970. Phase 1 ($39,830) has already been completed but not paid and Phase 2 ($38,170) will be completed during this fiscal year.

- Contract labor expenses include $500 for Board of Equalization expenses.

CLERK OF SUPERIOR COURT 2180

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
2180-511100	Regular Employees	175,123	217,570	190,000	190,000	190,000
2180-511300	Overtime	552	0	0	0	0
2180-512110	Health Insurance	18,594	22,684	34,000	34,000	34,000
2180-512200	Social Security/Medicare	13,107	16,644	15,000	15,000	15,000
2180-512400	Retirement	4,090	4,500	4,300	4,300	4,300
2180-512700	Workers Compensation	390	500	500	500	500
Total Personal Services & Employee Benefits		**211,856**	**261,898**	**243,800**	**243,800**	**243,800**
Purchased / Contracted Services						
2180-521310	Drug Testing	88	100	100	100	100
2180-521400	Computer Software/Support	8,400	21,677	30,500	30,500	30,500
2180-521450	Computer Consulting	0	0	78,000	78,000	78,000
2180-522220	Repair/Maintenance	426	500	500	500	500
2180-522280	Computer Maintenance	0	2,500	0	0	0
2180-522320	Rental	2,377	2,500	2,500	2,500	2,500
2180-523104	Bond Insurance	0	0	1,800	1,800	1,800
2180-523201	Telephone	7,446	7,800	7,800	7,800	7,800
2180-523202	Cell/Mobile Phones	0	1,500	0	0	0
2180-523204	Internet Service	1,077	1,200	1,200	1,200	1,200
2180-523300	Advertising	120	500	250	250	250
2180-523400	Printing and Binding	9,816	12,000	1,000	1,000	1,000
2180-523500	Travel	4,028	3,500	4,000	4,000	4,000
2180-523600	Dues/Fees	449	500	500	500	500
2180-523700	Education/Training	1,670	2,500	2,500	2,500	2,500
2180-523850	Contract Labor	0	0	500	500	500
2180-523961	Other Services	216	500	200	200	200
Total Purchased / Contracted Services		**36,113**	**57,277**	**131,350**	**131,350**	**131,350**

CLERK OF SUPERIOR COURT 2180

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
2180-531102	Office Supplies	4,494	5,000	5,000	5,000	5,000
2180-531104	Postage	2,352	3,104	2,500	2,500	2,500
2180-531105	General Supplies	2,973	2,000	2,500	2,500	2,500
2180-531600	Small Equipment	0	6,250	0	0	0
Total Supplies		**9,819**	**16,354**	**10,000**	**10,000**	**10,000**
Total Clerk of Superior Court		**257,788**	**335,529**	**385,150**	**385,150**	**385,150**

CORONER 3700

Office Profile

The Coroner is elected by the voters for four year terms. The Coroner, with the assistance from the Georgia Bureau of Investigations and other state and local agencies, investigates the cause and manner of death when a person dies under various situations including but not limited to: 1) as a result of violence, suicide, or accident, 2) suddenly when in apparent good health, 3) when unattended by a physician, 4) in any suspicious manner, or 5) as a result of an apparent drug overdose.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Coroner (elected)	1	1	1
Deputy Coroners (on call as needed)	3	3	3
Total Positions	**4**	**4**	**4**

FY 2024-25 Budget Highlights

- Technical services expenses include $9,000 for deputy coroner calls at $225 per call.
- Medical transport expenses include $16,000 for the transportation of bodies by a private company. This cost has increased due to the previous EMS contracted service performing this service for no charge and the current EMS contracted service not providing this service.
- Capital outlay expenses include $30,000 for a replacement body cooler.

CORONER 3700

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3700-511100	Regular Employees	23,017	23,500	36,000	36,000	36,000
3700-512110	Health Insurance	0	0	0	0	0
3700-512200	Social Security/Medicare	459	1,798	1,400	1,400	1,400
3700-512400	Retirement	0	0	0	0	0
3700-512700	Workers Compensation	142	142	150	150	150
Total Personal Services & Employee Benefits		**23,618**	**25,440**	**37,550**	**37,550**	**37,550**
Purchased / Contracted Services						
3700-521300	Technical Services	5,400	5,000	9,000	9,000	9,000
3700-522320	Rental	300	0	0	0	0
3700-523104	Bond Insurance	400	200	300	300	300
3700-523500	Travel	3,119	3,500	1,000	1,000	1,000
3700-523600	Dues/Fees	300	500	500	500	500
3700-523700	Education/Training	1,080	1,500	1,500	1,500	1,500
Total Purchased / Contracted Services		**10,599**	**10,700**	**12,300**	**12,300**	**12,300**
Supplies						
3700-531105	General Supplies	0	500	1,000	1,000	1,000
3700-531107	Uniforms	0	0	500	500	500
3700-531817	Medical Transport	8,819	7,500	16,000	16,000	16,000
Total Supplies		**8,819**	**8,000**	**17,500**	**17,500**	**17,500**
Capital Outlay						
3700-542300	Replacement Body Cooler	0	0	30,000	30,000	30,000
Total Capital Outlay		**0**	**0**	**30,000**	**30,000**	**30,000**
Total Coroner		**43,036**	**44,140**	**97,350**	**97,350**	**97,350**

EMERGENCY MANAGEMENT 3920

Department Profile

This department, under the direction of the 911 Director and primarily funded by a state grant, acts as the local emergency management agency (EMA) of the county. This department coordinates various local and state agencies to prepare, respond, and recover from natural and manmade hazards, updates the local emergency operations plan, and performs community services for schools and civic organizations.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Budget	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.



911 Center / Emergency Management Office

EMERGENCY MANAGEMENT 3920

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
3920-521300	Technical Services	7,796	0	0	0	0
3920-523202	Cell/Mobile Phones	1,153	1,200	1,200	1,200	1,200
3920-523500	Travel	3,529	3,500	3,500	3,500	3,500
3920-523600	Dues/Fees	25	25	25	25	25
3920-523700	Education/Training	300	250	700	700	700
Total Purchased / Contracted Services		**12,803**	**4,975**	**5,425**	**5,425**	**5,425**
Supplies						
3920-531105	General Supplies	6,099	5,000	1,000	1,000	1,000
3920-531600	Small Equipment	0	0	1,294	1,294	1,294
Total Supplies		**6,099**	**5,000**	**2,294**	**2,294**	**2,294**
Total Emergency Management		**18,902**	**9,975**	**7,719**	**7,719**	**7,719**

EXTENSION SERVICE 7130

Department Profile

This department, under the direction of the University of Georgia Cooperative Extension, distributes updated agricultural research material to local agricultural producers, farmers, and homeowners. This department has three program areas: Agriculture & Natural Resources, 4-H Youth Development, and Family and Consumer Sciences. The Agriculture & Natural Resources program provides home lawn and garden information, soil, water, and other lab testing, pest control and licensing, grain drill rental, and production meetings. The 4-H Youth Development program offers k-12 students in-school and after school programs and various camps. The Family and Consumer Sciences program deals with all aspects of the economics and management of the home and community including nutrition, food preparation, parenting, early childhood education, and family economics.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Extension Agent/Coordinator	1	1	1
Extension Agent	1	1	1
4-H Agent	1	1	1
Administrative Assistant	1	1	1
4-H Intern	1	1	1
Total Positions	**5**	**5**	**5**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.



Agriculture Building including Extension Service

EXTENSION SERVICE 7130

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
7130-511100	Regular Employees	55,661	91,835	94,000	94,000	94,000
7130-512200	Social Security/Medicare	4,024	7,025	7,100	7,100	7,100
7130-512400	State Retirement	12,685	18,348	19,100	19,100	19,100
7130-512700	Workers Compensation	7,573	10,000	0	0	0
Total Personal Services & Employee Benefits		**79,943**	**127,208**	**120,200**	**120,200**	**120,200**
Purchased / Contracted Services						
7130-521300	Technical Services (Intern)	8,806	10,000	10,000	10,000	10,000
7130-521310	Drug Testing	176	200	100	100	100
7130-522220	Repair/Maintenance	1,222	1,500	2,500	2,500	2,500
7130-522320	Rental	1,393	1,500	1,750	1,750	1,750
7130-523201	Telephone	4,293	5,000	5,000	5,000	5,000
7130-523202	Cell/Mobile Phones	1,514	2,400	2,400	2,400	2,400
7130-523204	Internet Service	1,736	2,100	2,400	2,400	2,400
7130-523500	Travel	281	2,750	2,500	2,500	2,500
7130-523600	Dues/Fees	75	500	500	500	500
7130-523700	Education/Training	135	2,500	2,250	2,250	2,250
Total Purchased / Contracted Services		**19,631**	**28,450**	**29,400**	**29,400**	**29,400**
Supplies						
7130-531104	Postage	500	2,000	2,000	2,000	2,000
7130-531105	General Supplies	1,216	5,000	5,000	5,000	5,000
7130-531108	Miscellaneous	42	5,000	5,000	5,000	5,000
7130-531270	Gasoline/Diesel/Oil	2,159	9,000	7,000	7,000	7,000
Total Supplies		**3,917**	**21,000**	**19,000**	**19,000**	**19,000**
Capital Outlay						
7130-542200	Vehicles	109,240	0	0	0	0
Total Capital Outlay		**109,240**	**0**	**0**	**0**	**0**
Total Extension Service		**212,731**	**176,658**	**168,600**	**168,600**	**168,600**

FLEET MAINTENANCE 4900

Department Profile

The Fleet Maintenance Department is responsible for the maintenance of county-owned vehicles, heavy equipment, and small equipment. During FY 2022-23, the county outsourced its fleet management function and contracted with Enterprise Fleet Management, Inc. for them to oversee the repair of existing county-owned vehicles using local businesses and lease new vehicles to the county as needed and budgeted using Sourcewell's pricing schedule.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Mechanic	1	0	0
Total Positions	**1**	**0**	**0**

FY 2024-25 Budget Highlights

- This department was outsourced to a private company and repair/maintenance expenses for all existing county-owned vehicles and all lease payments for newly acquired vehicles are contained in the individual departmental budgets.

FLEET MAINTENANCE 4900

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
4900-511100	Regular Employees	38,626	0	0	0	0
4900-511300	Overtime	3,690	0	0	0	0
4900-512110	Health Insurance	1,715	0	0	0	0
4900-512200	Social Security/Medicare	3,121	0	0	0	0
4900-512700	Workers Compensation	5,991	0	0	0	0
Total Personal Services & Employee Benefits		**53,143**	**0**	**0**	**0**	**0**
Purchased / Contracted Services						
4900-521310	Drug Testing	96	0	0	0	0
4900-522220	Repair/Maintenance	2,120	0	0	0	0
4900-522320	Rental	1,933	0	0	0	0
4900-523201	Telephone	1,531	0	0	0	0
4900-523202	Cell/Mobile Phones	901	0	0	0	0
Total Purchased / Contracted Services		**6,581**	**0**	**0**	**0**	**0**
Supplies						
4900-531105	General Supplies	11,535	0	0	0	0
4900-531110	Shop Supplies	147	0	0	0	0
4900-531270	Gasoline/Diesel/Oil	8,673	0	0	0	0
Total Supplies		**20,355**	**0**	**0**	**0**	**0**
Total Fleet Maintenance		**80,079**	**0**	**0**	**0**	**0**

INFORMATION TECHNOLOGY 1535

Department Profile

The newly created Information Technology Department is responsible for the county-wide computer network including the acquisition, implementation, and maintenance of the county's Local Area Network (LAN), Wide Area Network, (WAN), and all wireless networks. This department maintains servers, desktop and laptop computers, multi-building security camera systems, network electronics, telephone system, and other related technology such as printers, fax machines, and copiers. This department also maintains the county's internet connections, all county software including e-mail, back-up, and network security, and oversees various licenses and agreements. This department hosts the county's website and keeps the website updated. The Director also conducts periodic computer training for all county employees on items of interest.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Director	0	0	1
IT Tech	0	0	1
Total Positions	**0**	**0**	**2**

FY 2024-25 Budget Highlights

- Technical services expenses include $10,000 for website hosting, keeping the website updated, and other technical services.

- Computer software/support expenses include $15,000 for annual email maintenance through Amazon Work Mail, firewall maintenance, off-site back-up services, anti-virus protection, and other software and support services.

- Small equipment expenses include $10,000 for various items such as needed network equipment, security cameras, cable, and stock items.

- Capital outlay expenses include $28,850 for larger network equipment such as servers, firewalls, routers, switches, etc.

INFORMATION TECHNOLOGY 1535

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
1535-511100	Regular Employees	0	0	75,000	75,000	75,000
1535-512110	Health Insurance	0	0	22,000	22,000	22,000
1535-512200	Social Security/Medicare	0	0	4,000	4,000	4,000
1535-512400	Retirement	0	0	0	0	0
1535-512700	Workers Compensation	0	0	500	500	500
Total Personal Services & Employee Benefits		**0**	**0**	**101,500**	**101,500**	**101,500**
Purchased / Contracted Services						
1535-521310	Drug Testing	0	0	100	100	100
1535-521300	Technical Services	0	0	10,000	10,000	10,000
1535-521400	Computer Software/Support	0	0	15,000	15,000	15,000
1535-522220	Repair/Maintenance	0	0	500	500	500
1535-523201	Telephone	0	0	700	700	700
1535-523202	Cell/Mobile Phones	0	0	700	700	700
1535-523500	Travel	0	0	500	500	500
1535-523600	Dues/Fees	0	0	250	250	250
1535-523700	Education/Training	0	0	500	500	500
Total Purchased / Contracted Services		**0**	**0**	**28,250**	**28,250**	**28,250**
Supplies						
1535-531102	Office Supplies	0	0	500	500	500
1535-531105	General Supplies	0	0	1,000	1,000	1,000
1535-531270	Gasoline/Diesel/Oil	0	0	400	400	400
1535-531600	Small Equipment	0	0	10,000	10,000	10,000
Total Supplies		**0**	**0**	**11,900**	**11,900**	**11,900**
Capital Outlay						
1535-531102	Network Equipment	0	0	28,850	28,850	28,850
Total Capital Outlay		**0**	**0**	**28,850**	**28,850**	**28,850**
Total Information Technology		**0**	**0**	**170,500**	**170,500**	**170,500**

JUVENILE COURT 2600

Office Profile

The Juvenile Court Judge, appointed by the Superior Court Judges, hears all matters involving minors under 17 who are accused of delinquent acts, status offenses, or traffic offenses. The Juvenile Court also hears dependency cases for minors under the age of 18 in cases of abuse, neglect, or without a parent or guardian. Juvenile Courts have concurrent jurisdiction with Probate Courts when a permanent guardian is appointed for a minor. Lastly, Juvenile Courts also handle consent for marriage of a minor, enlistment of a minor in the military, and child emancipation cases.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Juvenile Court Judge	1	1	1
Total Positions	**1**	**1**	**1**

FY 2024-25 Budget Highlights

- Attorney expenses include $10,000 for appointed counsel.

JUVENILE COURT 2600

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
2600-511100	Regular Employees	30,094	35,500	30,000	30,000	30,000
2600-512110	Health Insurance	0	0	0	0	0
2600-512200	Social Security/Medicare	2,737	2,500	2,800	2,800	2,800
2600-512400	Retirement	0	0	0	0	0
2600-512700	Workers Compensation	87	500	150	150	150
Total Personal Services & Employee Benefits		**32,918**	**38,500**	**32,950**	**32,950**	**32,950**
Purchased / Contracted Services						
2600-521202	Attorney	11,460	5,500	10,000	10,000	10,000
2600-523500	Travel	2,297	0	1,800	1,800	1,800
2600-523600	Dues/Fees	470	500	500	500	500
2600-523700	Education/Training	384	500	500	500	500
Total Purchased / Contracted Services		**14,611**	**6,500**	**12,800**	**12,800**	**12,800**
Total Juvenile Court		**47,529**	**45,000**	**45,750**	**45,750**	**45,750**

MAGISTRATE COURT 2400

Office Profile

The Chief Magistrate of the Magistrate Court is elected by the voters for four-year terms. The Magistrate Court has criminal and civil jurisdictions. The **criminal** jurisdiction's responsibilities include issuing arrest and search warrants as well as good behavior bonds, conducting first appearances, setting bond, extradition, committal, and warrant application hearings, and presiding over and conducting trials for county ordinance violations. The **civil** jurisdiction's responsibilities include the trial and adjudication of civil claims of $15,000 or less, dispossessory and distress warrant proceedings, abandoned vehicles and mobile homes, foreclosures, and garnishments.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Chief Magistrate (elected)	1	1	1
Magistrate (part-time)	2	2	2
Constable (salary and benefits in SO)	1	1	1
Senior Clerk	1	1	1
Criminal Clerk	1	1	1
Civil Clerk	1	1	1
Total Positions	**7**	**7**	**7**

FY 2024-25 Budget Highlights

- Computer software/support expenses include $6,000 for Magistrate Court software maintenance and LexisNexis subscription.
- Small equipment expenses include $3,000 for replacement computers.

MAGISTRATE COURT 2400

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
2400-511100	Regular Employees	150,857	159,567	200,000	200,000	200,000
2400-511300	Overtime	443	0	1,000	1,000	1,000
2400-512110	Health Insurance	20,143	24,574	44,000	44,000	44,000
2400-512200	Social Security/Medicare	10,284	13,436	11,500	11,500	11,500
2400-512400	Retirement	12,289	12,289	13,500	13,500	13,500
2400-512700	Workers Compensation	220	500	500	500	500
Total Personal Services & Employee Benefits		**194,236**	**210,366**	**270,500**	**270,500**	**270,500**
Purchased / Contracted Services						
2400-521300	Technical Services	0	500	500	500	500
2400-521310	Drug Testing	336	100	100	100	100
2400-521400	Computer Software/Support	3,600	5,000	6,000	6,000	6,000
2400-522220	Repair/Maintenance	289	350	500	500	500
2400-522280	Computer Maintenance	0	1,000	1,000	1,000	1,000
2400-522320	Rental	1,538	2,000	2,000	2,000	2,000
2400-523104	Bond Insurance	0	0	600	600	600
2400-523201	Telephone	6,184	6,000	6,000	6,000	6,000
2400-523202	Cell/Mobile Phones	3,719	2,000	3,000	3,000	3,000
2400-523204	Internet Service	0	500	500	500	500
2400-523300	Advertising	559	500	500	500	500
2400-523400	Printing and Binding	565	500	500	500	500
2400-523500	Travel	9,823	6,500	10,000	10,000	10,000
2400-523600	Dues/Fees	1,102	1,500	1,500	1,500	1,500
2400-523615	Court Reporters	600	1,000	1,000	1,000	1,000
2400-523616	Interpreters	120	500	750	750	750
2400-523700	Education/Training	2,100	2,000	2,000	2,000	2,000
2400-523961	Other Services	608	650	500	500	500
Total Purchased / Contracted Services		**31,143**	**30,600**	**36,950**	**36,950**	**36,950**
Supplies						
2400-531102	Office Supplies	2,180	1,500	3,000	3,000	3,000
2400-531104	Postage	678	895	1,000	1,000	1,000
2400-531105	General Supplies	1,936	1,000	2,500	2,500	2,500
2400-531400	Books/Periodicals	1,639	1,500	1,500	1,500	1,500
2400-531600	Small Equipment	10,847	2,500	3,000	3,000	3,000
Total Supplies		**17,280**	**7,395**	**11,000**	**11,000**	**11,000**
Total Magistrate Court		**242,659**	**248,361**	**318,450**	**318,450**	**318,450**

MOWING DEPARTMENT 4791

Department Profile

The Mowing Department, which was a part of the Road Department, is now a stand-alone department and performs mowing activities for all county rights-of-way consisting of 236 miles of paved roads and 367 miles of unpaved roads within the unincorporated area of the county. This department also trim trees and mows grass at the airport, closed landfill, City of Quitman recycling center, Washington Street gym area, and surrounding land.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Mowing Manager	0	0	1
Lead Mower Operator	0	0	1
Mower Operator	0	0	3
Total Positions	**0**	**0**	**5**

FY 2024-25 Budget Highlights

- Rental expenses include $29,000 to complete the lease agreement of two JD ROW tractors, $40,000 for extended warranties and maintenance plans for two JD ROW tractors upon ownership after the lease agreement expires, and $12,400 to continue to lease a vehicle for the Mowing Manager from the Enterprise lease program for a total of $81,400.

MOWING DEPARTMENT 4791

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
4791-511100	Regular Employees	0	0	246,000	246,000	246,000
4791-511300	Overtime	0	0	3,700	3,700	3,700
4791-512110	Health Insurance	0	0	55,000	55,000	55,000
4791-512200	Social Security/Medicare	0	0	7,500	7,500	7,500
4791-512400	Retirement	0	0	0	0	0
4791-512700	Workers Compensation	0	0	11,000	11,000	11,000
Total Personal Services & Employee Benefits		**0**	**0**	**323,200**	**323,200**	**323,200**
Purchased / Contracted Services						
4791-521310	Drug Testing	0	0	50	50	50
4791-522220	Repair/Maintenance	0	0	25,000	25,000	25,000
4791-522320	Rental	0	0	81,400	81,400	81,400
4791-523300	Advertising	0	0	200	200	200
Total Purchased / Contracted Services		**0**	**0**	**106,650**	**106,650**	**106,650**
Supplies						
4791-531105	General Supplies	0	0	7,000	7,000	7,000
4791-531270	Gasoline/Diesel/Oil	0	0	25,000	25,000	25,000
4791-531600	Small Equipment	0	0	2,500	2,500	2,500
Total Supplies		**0**	**0**	**34,500**	**34,500**	**34,500**
Total Mowing Department		**0**	**0**	**464,350**	**464,350**	**464,350**

NON-DEPARTMENTAL

Department Profile

This department consists of several large expenditures that are not contained in other departmental budgets including funds for annual holiday events and county-wide property, auto, and general liability insurance expenses except for the Emergency Telephone System Fund and Fire Protection Fund that pay for their own insurance expenses. This department also includes funds for the annual Emergency Medical Services contract, programs that use the opioid settlement funds, District Attorney expenses, Public Defender expenses, and indigent burial expenses as needed.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- Technical services expenses include $10,000 for a company to assist with the annual Christmas event, $5,000 for the annual July 4th event, $3,500 for the annual Halloween event, and $1,000 to have a county's farmer's market for a total of $19,500.

- Property/Auto/General Liability insurance expenses include $327,000 to fund all county property, vehicles, and general liability insurances contained in the General Fund. Other funds including the Emergency Telephone System Fund and the Fire Protection Fund pay for their own insurances.

- Contract labor-EMS services expenses include $576,000 to fund Year 1 of the outsourced contract for South Georgia Medical Center to provide emergency medical services on a county-wide basis. Year 2 contract amount is $593,280 and Year 3 contract amount is $611,078.

- Other services expenses include $93,000 to provide treatment, prevention, and other strategies funded by the opioid settlement fund.

- Other costs include $180,000 to fund the county's share of the District Attorney's Office, $175,000 to fund the county's share of the Public Defender's Office, and $3,000 for indigent burials in accordance with O.C.G.A. 36-12-5 for a total of $358,000.

NON-DEPARTMENTAL

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
xxxx-521300	Technical Services	7,570	11,000	19,500	19,500	19,500
xxxx-523102	Property/Auto/GL Insurance	0	0	327,000	327,000	327,000
3630-523600	Contract Labor-EMS Services	455,031	460,500	576,000	576,000	576,000
213-523961	Other Services	0	0	93,000	93,000	93,000
Total Purchased / Contracted Services		**462,601**	**471,500**	**1,015,500**	**1,015,500**	**1,015,500**
Other Costs						
2200-523600	Payment to District Attorney	180,000	180,000	180,000	180,000	180,000
2800-523600	Payment to Public Defender	166,226	175,000	175,000	175,000	175,000
xxxx-573000	Indigent Burials	0	0	3,000	3,000	3,000
Total Other Costs		**346,226**	**355,000**	**358,000**	**358,000**	**358,000**
Total Non-Departmental		**808,827**	**826,500**	**1,373,500**	**1,373,500**	**1,373,500**

PLANNING & ZONING 7410

Department Profile

This department is responsible for assisting citizens and developers with answering land development questions, ensuring development is consistent with the county's comprehensive master plan, enforcing local zoning regulations, maintaining the official zoning map, conducting code enforcement activities such as inspecting overgrown properties, abandoned vehicles, and unsafe buildings, and administering zoning and variances processes. This department also provides staff support to the Planning Commission.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Zoning/Code Enforcement Officer	1	1	1
Planning Commission Member	5	5	5
Total Positions	**6**	**6**	**6**

FY 2024-25 Budget Highlights

- Contract labor expenses include $5,000 for the Southern Georgia Regional Commission to assist the county with planning and zoning activities until the vacant Zoning/Code Enforcement Officer position can be filled.

- Prepare for the upcoming comprehensive plan update and the service delivery strategy update as required by the state prior to their June 30, 2027 deadline.

PLANNING & ZONING 7410

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
7410-511100	Regular Employees	40,031	51,750	44,000	44,000	44,000
7410-512110	Health Insurance	595	2,500	11,000	11,000	11,000
7410-512200	Social Security/Medicare	3,018	3,959	3,500	3,500	3,500
7410-512400	Retirement	0	0	0	0	0
7410-512700	Workers Compensation	0	2,912	500	500	500
Total Personal Services & Employee Benefits		**43,644**	**61,121**	**59,000**	**59,000**	**59,000**
Purchased / Contracted Services						
7410-521310	Drug Testing	88	100	100	100	100
7410-522220	Repair/Maintenance	0	1,000	1,000	1,000	1,000
7410-523201	Telephone	0	1,500	1,500	1,500	1,500
7410-523202	Cell/Mobile Phones	1,227	1,500	1,200	1,200	1,200
7410-523204	Internet Service	0	150	500	500	500
7410-523300	Advertising	1,287	1,500	500	500	500
7410-523400	Printing and Binding	0	0	100	100	100
7410-523500	Travel	894	2,500	1,000	1,000	1,000
7410-523600	Dues/Fees	0	250	250	250	250
7410-523700	Education/Training	0	1,500	1,000	1,000	1,000
7410-523850	Contract Labor	16,246	0	5,000	5,000	5,000
Total Purchased / Contracted Services		**19,742**	**10,000**	**12,150**	**12,150**	**12,150**
Supplies						
7410-531104	Postage	1,310	500	300	300	300
7410-531105	General Supplies	1,558	1,000	1,000	1,000	1,000
7410-531107	Uniforms	289	1,000	500	500	500
7410-531270	Gasoline/Diesel/Oil	187	1,000	1,000	1,000	1,000
7410-531600	Small Equipment	0	2,500	2,000	2,000	2,000
Total Supplies		**3,344**	**6,000**	**4,800**	**4,800**	**4,800**
Capital Outlay						
7410-542200	Vehicle	49,857	0	0	0	0
Total Capital Outlay		**49,857**	**0**	**0**	**0**	**0**
Total Planning & Zoning		**116,587**	**77,121**	**75,950**	**75,950**	**75,950**

PROBATE COURT 2450

Office Profile

The Judge of the Probate Court is a constitutional officer elected by the voters to serve four-year terms. The Probate Court has exclusive and original jurisdiction over the probate of wills, administration of estates, and the appointment of guardians and conservators for minors and incapacitated adults. Additionally, the Probate Court issues marriage licenses, weapons carry licenses, residency verifications, and public fireworks display permits. The Judge of the Probate Court also performs various administrative duties such as administering oaths of office to elected officials and approving and recording required bonds of those officials.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Probate Court Judge (elected)	1	1	1
Clerk	1	1	1
Total Positions	**2**	**2**	**2**

FY 2024-25 Budget Highlights

- Computer software/support expenses include $3,000 for the annual maintenance of the Probate Court software.

- Other services expenses include $3,000 for fingerprinting through the Georgia Bureau of Investigation to obtain pistol permits.

PROBATE COURT 2450

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
2450-511100	Regular Employees	92,949	104,792	108,000	108,000	108,000
2450-511300	Overtime	381	0	400	400	400
2450-512110	Health Insurance	180	0	0	0	0
2450-512200	Social Security/Medicare	7,077	8,017	7,900	7,900	7,900
2450-512400	Retirement	0	0	3,800	3,800	3,800
2450-512700	Workers Compensation	133	500	500	500	500
Total Personal Services & Employee Benefits		**100,720**	**113,309**	**120,600**	**120,600**	**120,600**
Purchased / Contracted Services						
2450-521300	Technical Services	474	624	500	500	500
2450-521310	Drug Testing	0	50	50	50	50
2450-521400	Computer Software/Support	3,031	3,000	3,000	3,000	3,000
2450-522220	Repair/Maintenance	446	500	500	500	500
2450-522320	Rental	2,815	2,800	2,800	2,800	2,800
2450-523104	Bond Insurance	100	500	500	500	500
2450-523201	Telephone	3,238	3,500	3,500	3,500	3,500
2450-523202	Cell/Mobile Phones	0	1,000	0	0	0
2450-523204	Internet Service	1,120	1,200	1,200	1,200	1,200
2450-523300	Advertising	144	500	250	250	250
2450-523400	Printing and Binding	1,981	2,500	2,500	2,500	2,500
2450-523500	Travel	1,861	2,500	2,500	2,500	2,500
2450-523600	Dues/Fees	500	950	600	600	600
2450-523700	Education/Training	750	1,000	1,000	1,000	1,000
2450-523961	Other Services	13	60	3,000	3,000	3,000
Total Purchased / Contracted Services		**16,473**	**20,684**	**21,900**	**21,900**	**21,900**
Supplies						
2450-531102	Office Supplies	1,847	2,000	2,000	2,000	2,000
2450-531104	Postage	432	570	750	750	750
2450-531105	General Supplies	1,313	1,500	1,500	1,500	1,500
2450-531400	Books/Periodicals	1,453	550	1,000	1,000	1,000
2450-531600	Small Equipment	0	0	0	0	0
Total Supplies		**5,045**	**4,620**	**5,250**	**5,250**	**5,250**
Total Probate Court		**122,238**	**138,613**	**147,750**	**147,750**	**147,750**

ROAD DEPARTMENT 4210

Department Profile

The Road Department maintains and repairs 236 miles of paved roads, 367 miles of unpaved roads, and various bridges, culverts, and storm drainpipes within the unincorporated area of the county. This department also maintains ditches, installs traffic signs, removes storm debris from county rights-of-way, supervises contracted road and bridge work such as the annual LMIG resurfacing projects, and responds to citizen complaints. During FY 2023-24, the county outsourced its road maintenance functions and contracted with James Warren and Associates for them to staff the Road Department. Specifically, the private company is contracted to perform dirt road grading, ditching, road sign maintenance, respond to road emergencies, county road and bridge maintenance, blacktop paving projects, surface repairs, pothole correction, roadside tree removal, culvert maintenance, outlet ditch cleaning and cutting, material acquisition and transport, assessment of roadway safety, facilitation of heavy equipment maintenance needs, general vehicle and equipment maintenance, and assist with bid preparations and contract administration. The county will provide all capital equipment, supplies, and fuel for this department and retain the right-of way-mowing operation.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Road Department	20	20	0

FY 2024-25 Budget Highlights

- Rental expenses include $120,000 to complete the lease agreement of two JD motor graders (368/288), $32,000 to continue the five-year lease agreement for a Caterpillar excavator (07GC) until February 2029, $120,000 for two-year extended warranties and maintenance plans for four JD motor graders upon ownership after the lease agreements expire, and $59,400 to rent equipment as needed for a total of $331,400.

- Contract labor expenses include $1,700,000 to fund the annual contract amount for the outsourced company to staff the Road Department until June 30, 2026.

- Contracted construction expenses include $1,530,919 for the 2023 and 2024 LMIG resurfacing programs consisting of Burton Road, Dixie Road, Stewart Road, Parkview Circle, Williams Road, Dodd Road, and Nankin Road, a total of 11.11 miles. The state required 10% match and overage of $1,661,078 are included in the TSPLOST-2018 Fund.

- Contracted construction expenses also include $984,118 for the one-time LRA resurfacing projects consisting of Hamlin Road, Simmon Hill Road, Patrick Road, and Hickory Head Road, a total of 3.98 miles. No state matching is required.

ROAD DEPARTMENT 4210

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
4210-511100	Regular Employees	534,193	568,690	0	0	0
4210-511300	Overtime	25,812	45,000	0	0	0
4210-512110	Health Insurance	91,092	110,341	0	0	0
4210-512200	Social Security/Medicare	39,181	43,505	0	0	0
4210-512400	Retirement	30,506	26,079	0	0	0
4210-512700	Workers Compensation	92,601	89,601	0	0	0
Total Personal Services & Employee Benefits		**813,385**	**883,216**	**0**	**0**	**0**
Purchased / Contracted Services						
4210-521204	Engineer	2,400	0	0	0	0
4210-521207	Legal	11,868	0	0	0	0
4210-521300	Technical Services	2,900	2,500	0	0	0
4210-521310	Drug Testing	174	550	0	0	0
4210-521400	Computer Software/Support	5,300	5,300	2,700	2,700	2,700
4210-522220	Repair/Maintenance	248,347	161,500	175,000	175,000	175,000
4210-522280	Computer Maintenance	0	4,000	0	0	0
4210-522320	Rental	179,206	187,356	331,400	331,400	331,400
4210-523101	Property/Liability Insurance	43,621	40,000	0	0	0
4210-523201	Telephone	4,813	5,000	5,000	5,000	5,000
4210-523202	Cell/Mobile Phones	1,604	2,200	0	0	0
4210-523204	Internet Service	3,628	4,000	4,000	4,000	4,000
4210-523300	Advertising	1,308	2,000	0	0	0
4210-523500	Travel	440	1,500	0	0	0
4210-523600	Dues/Fees	30	0	0	0	0
4210-523700	Education/Training	1,050	2,000	0	0	0
4210-523850	Contract Labor	150,482	100,000	1,700,000	1,700,000	1,700,000
4210-523851	Contracted Construction	0	0	2,515,037	2,515,037	2,515,037
4210-523800	Extermination	125	250	250	250	250
Total Purchased / Contracted Services		**657,296**	**518,156**	**4,733,387**	**4,733,387**	**4,733,387**

ROAD DEPARTMENT 4210

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
4210-531102	Office Supplies	3,219	3,000	3,000	3,000	3,000
4210-531105	General Supplies	14,901	15,000	15,000	15,000	15,000
4210-531107	Uniforms	34,582	35,000	0	0	0
4210-531109	Road Sign Materials	28,368	30,000	30,000	30,000	30,000
4210-531270	Gasoline/Diesel/Oil	132,786	107,500	100,000	100,000	100,000
4210-531600	Small Equipment	24,696	6,000	0	0	0
4210-531911	Asphalt/Rock/Sand/Gravel	128,599	150,000	150,000	150,000	150,000
4210-531921	Culvert/Pipe	37,563	100,000	100,000	100,000	100,000
Total Supplies		**404,714**	**446,500**	**398,000**	**398,000**	**398,000**
Capital Outlay						
4210-542220	Vehicle	86,748	0	0	0	0
4210-542500	Other Equipment	118,500	0	0	0	0
Total Capital Outlay		**205,248**	**0**	**0**	**0**	**0**
Debt Service						
4210-581200	Principal-2020 Mack Truck	0	0	23,833	23,833	23,833
4210-581201	Principal-Max Boom Mower	0	0	54,491	54,491	54,491
4210-581202	Principal-Motor Grader (128)	0	0	43,905	43,905	43,905
4210-581203	Principal-Motor Grader (637)	0	0	34,142	34,142	34,142
4210-582200	Interest-2020 Mack Truck	0	0	497	497	497
4210-582201	Interest-Max Boom Mower	0	0	1,753	1,753	1,753
4210-582202	Interest-Motor Grader (128)	0	0	13,623	13,623	13,623
4210-582203	Interest-Motor Grader (637)	0	0	18,226	18,226	18,226
Total Debt Service		**0**	**0**	**190,470**	**190,470**	**190,470**
Total Road Department		**2,080,643**	**1,847,872**	**5,321,857**	**5,321,857**	**5,321,857**

SENIOR CENTER 5510

Department Profile

The Brooks County Senior Center, through a partnership with the Southern Georgia Regional Commission Area Agency on Aging, provides many activities and programs for the county's senior adults such as bingo, checkers, dominos, arts/crafts, and holiday events along with relevant presentations from external experts on various topics such as health care, legal services, and scams. In addition, the Senior Center provides eligible seniors with a noontime on-site meal and home delivered meals through the Meals-on-Wheels program.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Director	1	1	1
Legacy Link Volunteers	2	2	2
Total Positions	**3**	**3**	**3**

FY 2024-25 Budget Highlights

- Technical services expenses include $1,800 for cable television service from Comcast.
- Contract labor expenses include $18,000 for RMS, Inc. to transport home delivered meals to eligible county seniors.



Senior Center

SENIOR CENTER 5510

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
5510-511100	Regular Employees	19,334	19,043	27,000	27,000	27,000
5510-512110	Health Insurance	0	0	8,100	8,100	8,100
5510-512200	Social Security/Medicare	1,457	1,457	1,700	1,700	1,700
5510-512400	Retirement	0	0	0	0	0
5510-512700	Workers Compensation	(14)	1,054	905	905	905
Total Personal Services & Employee Benefits		**20,777**	**21,554**	**37,705**	**37,705**	**37,705**
Purchased / Contracted Services						
5510-521300	Technical Services	1,521	0	1,800	1,800	1,800
5510-521310	Drug Testing	44	0	50	50	50
5510-522220	Repair/Maintenance	3,193	0	3,000	3,000	3,000
5510-522320	Rental	0	0	800	800	800
5510-523201	Telephone	287	939	1,200	1,200	1,200
5510-523204	Internet Service	0	150	150	150	150
5510-523300	Advertising	0	0	100	100	100
5510-523400	Printing and Binding	0	0	100	100	100
5510-523500	Travel	0	0	750	750	750
5510-523850	Contract Labor	15,867	17,379	18,000	18,000	18,000
5510-523989	Programs/Activities	281	250	1,000	1,000	1,000
Total Purchased / Contracted Services		**21,193**	**18,718**	**26,950**	**26,950**	**26,950**
Supplies						
5510-531102	Office Supplies	0	500	900	900	900
5510-531105	General Supplies	1,823	1,500	1,500	1,500	1,500
5510-531106	Cleaning and Janitorial	1,289	1,000	1,000	1,000	1,000
5510-531270	Gasoline/Diesel/Oil	0	0	700	700	700
5510-531600	Small Equipment	0	0	500	500	500
Total Supplies		**3,112**	**3,000**	**4,600**	**4,600**	**4,600**
Total Senior Center		**45,082**	**43,272**	**69,255**	**69,255**	**69,255**

SHERIFF'S OFFICE Administration 3310

Office Profile

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of seven divisions: Administration, Criminal Investigations, Uniform Patrol, Jail, Narcotics Control, Court Services, and Animal Services. The Administration Division oversees and supervises the overall department to ensure all state and county laws are enforced for the protection of property, health, and welfare of all county citizens and its visitors.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Sheriff (elected)	1	1	1
Chief Deputy	1	1	1
Administrative Assistant	1	1	1
Total Positions	**3**	**3**	**3**

FY 2024-25 Budget Highlights

- Technical services expenses include $2,000 for annual website support from Southern Georgia Regional Commission.

- Rental expenses include $15,100 to continue to lease a vehicle from the Enterprise lease program and $1,400 for copier rental for a total of $16,500.

SHERIFF'S OFFICE Administration 3310

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3310-511100	Regular Employees	178,966	192,772	207,000	207,000	207,000
3310-512110	Health Insurance	13,202	16,106	17,500	17,500	17,500
3310-512200	Social Security/Medicare	13,528	14,801	15,000	15,000	15,000
3310-512400	Retirement	10,062	10,062	11,000	11,000	11,000
3310-512700	Workers Compensation	5,710	6,000	5,900	5,900	5,900
Total Personal Services & Employee Benefits		**221,468**	**239,741**	**256,400**	**256,400**	**256,400**
Purchased / Contracted Services						
3310-521102	Attorney/Legal	2,100	10,000	0	0	0
3310-521300	Technical Services	1,020	2,500	2,000	2,000	2,000
3310-521310	Drug Testing	0	100	100	100	100
3310-521400	Computer Software/Support	0	1,500	0	0	0
3310-522220	Repair/Maintenance	1,379	3,500	3,500	3,500	3,500
3310-522280	Computer Maintenance		2,500	0	0	0
3310-522320	Rental	4,377	4,500	16,500	16,500	16,500
3310-523102	Liability Insurance	48,453	50,000	0	0	0
3310-523104	Bond Insurance	232	250	250	250	250
3310-523201	Telephone	6,463	7,500	7,000	7,000	7,000
3310-523202	Cell/Mobile Phones	5,518	10,000	7,000	7,000	7,000
3310-523204	Internet Service	1,077	1,500	1,500	1,500	1,500
3310-523400	Printing and Binding	299	500	500	500	500
3310-523500	Travel	2,593	2,500	2,500	2,500	2,500
3310-523600	Dues/Fees	2,949	2,500	2,500	2,500	2,500
3310-523700	Education/Training	550	500	550	550	550
3310-523961	Other Services	4,880	12,000	5,000	5,000	5,000
3310-523989	Programs/Activities	777	1,000	250	250	250
Total Purchased / Contracted Services		**82,667**	**112,850**	**49,150**	**49,150**	**49,150**

SHERIFF'S OFFICE Administration 3310

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
3310-531102	Office Supplies	341	500	500	500	500
3310-531104	Postage	189	250	200	200	200
3310-531105	General Supplies	1,240	500	1,200	1,200	1,200
3310-531107	Uniforms	448	1,000	1,000	1,000	1,000
3310-531108	Miscellaneous	45	500	500	500	500
3310-531270	Gasoline/Diesel/Oil	2,596	2,500	3,000	3,000	3,000
3310-531400	Books/Periodicals	0	250	0	0	0
3310-531600	Small Equipment	1,868	2,500	2,000	2,000	2,000
Total Supplies		**6,727**	**8,000**	**8,400**	**8,400**	**8,400**
Total Sheriff's Office-Administration		**310,862**	**360,591**	**313,950**	**313,950**	**313,950**

SHERIFF'S OFFICE Criminal Investigations 3320

Division Profile

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of seven divisions: Administration, Criminal Investigations, Uniform Patrol, Jail, Narcotics Control, Court Services, and Animal Services. The Criminal Investigations Division performs criminal investigations, files criminal reports, and responds to accident report requests.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Captain	1	1	1
Lieutenant	1	1	1
Investigators	2	2	2
Evidence Custodian	0	0	1
Administrative Assistant	1	1	1
Total Positions	**5**	**5**	**6**

FY 2024-25 Budget Highlights

- Personal services and employee benefit expenses have increased $57,600 (salary and benefits) to hire a new full-time Evidence Custodian position.

- Computer software/support expenses include $2,700 for a maintenance agreement to maintain the fueling system.

- Rental expenses include $44,100 to continue to lease four vehicles from the Enterprise lease program and $3,000 for copier rental for a total of $47,100.

- Contract labor expenses include $2,000 for vehicle towing.

SHERIFF'S OFFICE Criminal Investigations 3320

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3320-511100	Regular Employees	248,029	255,650	302,100	302,100	302,100
3320-511300	Overtime	12,387	10,000	13,200	13,200	13,200
3320-512110	Health Insurance	32,372	39,494	38,000	38,000	38,000
3320-512200	Social Security/Medicare	18,761	19,557	23,000	23,000	23,000
3320-512400	Retirement	25,163	25,163	27,000	27,000	27,000
3320-512700	Workers Compensation	11,332	12,000	13,000	13,000	13,000
Total Personal Services & Employee Benefits		**348,044**	**361,864**	**416,300**	**416,300**	**416,300**
Purchased / Contracted Services						
3320-521300	Technical Services	72	0	0	0	0
3320-521310	Drug Testing	0	50	50	50	50
3320-521400	Computer Software/Support	940	1,200	2,700	2,700	2,700
3320-522220	Repair/Maintenance	9,665	11,000	10,000	10,000	10,000
3320-522280	Computer Maintenance	0	2,500	0	0	0
3320-522320	Rental	2,775	3,000	47,100	47,100	47,100
3320-523102	Property/Auto/GL Insurance	8,000	7,000	0	0	0
3320-523201	Telephone	6,851	7,000	8,000	8,000	8,000
3320-523202	Cell/Mobile Phones	4,166	4,000	4,000	4,000	4,000
3320-523204	Internet Service	2,469	2,500	2,500	2,500	2,500
3320-523400	Printing and Binding	55	250	250	250	250
3320-523500	Travel	1,679	2,500	2,000	2,000	2,000
3320-523600	Dues/Fees	0	250	0	0	0
3320-523700	Education/Training	300	0	1,000	1,000	1,000
3320-523850	Contract Labor	2,005	2,000	2,000	2,000	2,000
Total Purchased / Contracted Services		**38,977**	**43,250**	**79,600**	**79,600**	**79,600**

SHERIFF'S OFFICE Criminal Investigations 3320

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
3320-531102	Office Supplies	1,240	1,000	1,200	1,200	1,200
3320-531104	Postage	27	100	100	100	100
3320-531105	General Supplies	2,921	5,000	4,500	4,500	4,500
3320-531106	Cleaning and Janitorial	989	1,000	1,000	1,000	1,000
3320-531107	Uniforms	853	1,500	1,000	1,000	1,000
3320-531108	Miscellaneous	0	250	0	0	0
3320-531207	Propane	0	250	500	500	500
3320-531270	Gasoline/Diesel/Oil	8,074	8,500	8,500	8,500	8,500
3320-531400	Books/Periodicals	0	250	250	250	250
3320-531600	Small Equipment	5,681	1,680	2,000	2,000	2,000
Total Supplies		**19,785**	**19,530**	**19,050**	**19,050**	**19,050**
Total Sheriff's Office-Criminal Investigations		**406,806**	**424,644**	**514,950**	**514,950**	**514,950**

SHERIFF'S OFFICE Uniform Patrol 3322

Division Profile

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of seven divisions: Administration, Criminal Investigations, Uniform Patrol, Jail, Narcotics Control, Court Services, and Animal Services. The Uniform Patrol Division answers calls for assistance, patrols the county for safety, responds to vehicle accidents, enforces traffic laws, and performs drugs interdiction.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Captain	1	1	1
Lieutenant	1	1	1
Sergeant	2	2	2
Deputies	12	12	12
Total Positions	**16**	**16**	**16**

FY 2024-25 Budget Highlights

- Technical services expenses include $1,800 for radar equipment certifications and personnel evaluations.
- Computer software/support expenses include $42,000 for the last two payments for the body cameras and $61,470 for the annual maintenance agreement for a total of $103,470.
- Rental expenses include $60,200 to continue to lease four vehicles from the Enterprise lease program and $1,000 for copier rental for a total of $61,200.
- Contract labor expenses include $1,800 for vehicle towing.
- Small equipment expenses include $25,000 to pay for Year 2 of a 5 year contract for 30 tasers and related equipment and warranties.

SHERIFF'S OFFICE Uniform Patrol 3322

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3322-511100	Regular Employees	538,630	660,850	682,000	682,000	682,000
3322-511300	Overtime	46,926	25,000	36,000	36,000	36,000
3322-512110	Health Insurance	65,890	80,385	129,000	129,000	129,000
3322-512200	Social Security/Medicare	42,869	40,517	38,000	38,000	38,000
3322-512400	Retirement	26,102	26,102	32,000	32,000	32,000
3322-512700	Workers Compensation	39,132	40,000	33,000	33,000	33,000
Total Personal Services & Employee Benefits		**759,549**	**872,854**	**950,000**	**950,000**	**950,000**
Purchased / Contracted Services						
3322-521102	Attorney/Legal	0	10,000	0	0	0
3322-521300	Technical Services	600	500	1,800	1,800	1,800
3322-521310	Drug Testing	756	1,000	1,000	1,000	1,000
3322-521400	Computer Software/Support	855	2,500	103,470	103,470	103,470
3322-522220	Repair/Maintenance	41,430	45,000	40,000	40,000	40,000
3322-522280	Computer Maintenance		2,500	0	0	0
3322-522320	Rental	0	0	61,200	61,200	61,200
3322-523102	Property/Auto/GL Insurance	25,000	25,000	0	0	0
3322-523201	Telephone	2,960	3,000	3,000	3,000	3,000
3322-523202	Cell/Mobile Phones	8,988	10,000	11,000	11,000	11,000
3322-523400	Printing and Binding	1,886	2,000	1,000	1,000	1,000
3322-523500	Travel	1,216	1,000	1,000	1,000	1,000
3322-523600	Dues/Fees	125	0	130	130	130
3322-523700	Education/Training	52	0	0	0	0
3322-523850	Contract Labor	850	2,500	2,500	2,500	2,500
Total Purchased / Contracted Services		**84,718**	**105,000**	**226,100**	**226,100**	**226,100**

SHERIFF'S OFFICE Uniform Patrol 3322

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
3322-531105	General Supplies	4,506	3,000	5,000	5,000	5,000
3322-531107	Uniforms	5,330	10,000	13,000	13,000	13,000
3322-531108	Miscellaneous (guns/ammo)	11	0	12,500	12,500	12,500
3322-531270	Gasoline/Diesel/Oil	75,793	80,000	80,000	80,000	80,000
3322-531300	Food	139	500	200	200	200
3322-531400	Books/Periodicals	110	500	250	250	250
3322-531600	Small Equipment	0	61,305	25,000	25,000	25,000
3322-531800	Prisoner Transport	325	500	500	500	500
Total Supplies		**86,214**	**155,805**	**136,450**	**136,450**	**136,450**
Capital Outlay						
3322-531400	Vehicle	73,595	38,635	0	0	0
Total Capital Outlay		**73,595**	**38,635**	**0**	**0**	**0**
Total Sheriff's Office-Uniform Patrol		**1,004,076**	**1,172,294**	**1,312,550**	**1,312,550**	**1,312,550**

SHERIFF'S OFFICE Jail 3326

Division Profile

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of seven divisions: Administration, Criminal Investigations, Uniform Patrol, Jail, Narcotics Control, Court Services, and Animal Services. The Jail Division is responsible for a 112 bed facility that is a holding facility for men and women charged with a criminal offense waiting for a court appearance and for persons already sentenced but waiting for a transfer to a state or federal facility. The county jail also holds persons found guilty of certain misdemeanors and sentenced to twelve months or less. This facility does not hold juveniles.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Jail Administrator	1	1	1
Lieutenant	2	2	2
Sergeant	1	1	1
Jailer	17	17	17
Jailer (part-time)	2	2	2
Total Positions	**23**	**23**	**23**

FY 2024-25 Budget Highlights

- Computer software/support expenses include $1,200 to maintain the division's website.
- Contract labor expenses include $155,000 for a private company to provide inmate health care.
- Prisoner food expenses include $180,000 for a private company to provide inmate meals.



SHERIFF'S OFFICE Jail 3326

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3326-511100	Regular Employees	621,798	631,715	712,000	712,000	712,000
3326-511300	Overtime	72,787	67,612	70,000	70,000	70,000
3326-512110	Health Insurance	73,427	89,581	230,000	230,000	230,000
3326-512200	Social Security/Medicare	51,076	48,326	56,000	56,000	56,000
3326-512400	Retirement	21,782	21,782	26,000	26,000	26,000
3326-512700	Workers Compensation	39,445	40,000	42,300	42,300	42,300
Total Personal Services & Employee Benefits		**880,315**	**899,016**	**1,136,300**	**1,136,300**	**1,136,300**
Purchased / Contracted Services						
3326-521300	Technical Services	8,609	1,500	1,500	1,500	1,500
3326-521310	Drug Testing	1,861	2,000	2,000	2,000	2,000
3326-521400	Computer Software/Support	7,699	10,000	1,200	1,200	1,200
3326-522220	Repair/Maintenance	41,564	30,000	40,000	40,000	40,000
3326-522280	Computer Maintenance	0	5,000	0	0	0
3326-523102	Property/Auto/GL Insurance	15,000	15,000	0	0	0
3326-522320	Rental	1,406	1,500	1,500	1,500	1,500
3326-523201	Telephone	14,247	15,000	15,000	15,000	15,000
3326-523202	Cell/Mobile Phones	2,072	2,500	2,500	2,500	2,500
3326-523204	Internet Service	8,570	2,000	8,000	8,000	8,000
3326-523300	Advertising	0	250	250	250	250
3326-523400	Printing and Binding	38	250	250	250	250
3326-523500	Travel	3,592	4,000	3,500	3,500	3,500
3326-523600	Dues/Fees	90	250	250	250	250
3326-523700	Education/Training	675	1,000	1,000	1,000	1,000
3326-523850	Contract Labor-Inmate Medical	128,876	150,000	155,000	155,000	155,000
3326-523860	Extermination	285	500	500	500	500
3326-523961	Other Services	605	500	500	500	500
Total Purchased / Contracted Services		**235,189**	**241,250**	**232,950**	**232,950**	**232,950**

SHERIFF'S OFFICE Jail 3326

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
3326-531102	Office Supplies	3,512	3,000	3,500	3,500	3,500
3326-531104	Postage	183	250	250	250	250
3326-531105	General Supplies	6,905	5,000	5,000	5,000	5,000
3326-531106	Cleaning and Janitorial	17,258	18,000	18,000	18,000	18,000
3326-531107	Uniforms	7,963	5,000	10,000	10,000	10,000
3326-531270	Gasoline/Diesel/Oil	3,571	3,500	10,000	10,000	10,000
3326-531600	Small Equipment	3,824	2,500	2,500	2,500	2,500
3326-531801	Prisoner Food	170,601	175,000	180,000	180,000	180,000
3326-531803	Prisoner Medical (Hospital)	10,859	50,000	30,000	30,000	30,000
3326-531807	Prisoner Uniforms	1,763	5,000	4,000	4,000	4,000
3326-531809	Prisoner Supplies	13,414	15,000	15,000	15,000	15,000
3326-531811	Prisoner Housing Out of County	1,280	10,000	3,000	3,000	3,000
Total Supplies		**241,133**	**292,250**	**281,250**	**281,250**	**281,250**
Total Jail		**1,356,637**	**1,432,516**	**1,650,500**	**1,650,500**	**1,650,500**

SHERIFF'S OFFICE Narcotics Control 3329

Division Profile

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of seven divisions: Administration, Criminal Investigations, Uniform Patrol, Jail, Narcotics Control, Court Services, and Animal Services. The Narcotics Control Division performs drug investigations, traffic interdiction, and issues search warrants.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Captain	1	1	1
Sergeant	2	2	2
Investigator	1	1	1
Total Positions	**4**	**4**	**4**

FY 2024-25 Budget Highlights

- Computer software/support expenses include $3,000 for a maintenance agreement to support undercover equipment and $16,000 for a maintenance agreement for the division's mobile computers for a total of $19,000.

- Contract labor expenses include $1,800 to tow confiscated vehicles and other expenses of confiscated vehicles.

SHERIFF'S OFFICE Narcotics Control 3329

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3329-511100	Regular Employees	223,167	262,541	240,000	240,000	240,000
3329-511300	Overtime	29,183	30,000	38,000	38,000	38,000
3329-512110	Health Insurance	26,596	32,448	35,500	35,500	35,500
3329-512200	Social Security/Medicare	18,550	20,084	21,000	21,000	21,000
3329-512400	Retirement	25,314	25,314	25,000	25,000	25,000
3329-512700	Workers Compensation	11,245	11,245	9,500	9,500	9,500
Total Personal Services & Employee Benefits		**334,055**	**381,632**	**369,000**	**369,000**	**369,000**
Purchased / Contracted Services						
3329-521300	Technical Services	0	500	500	500	500
3329-521310	Drug Testing	0	100	100	100	100
3329-521400	Computer Software/Support	1,875	3,000	19,000	19,000	19,000
3329-522220	Repair/Maintenance	6,667	7,500	8,000	8,000	8,000
3329-522280	Computer Maintenance	0	1,500	0	0	0
3329-522320	Rentals	0	0	1,000	1,000	1,000
3329-523201	Telephone	1,005	2,000	1,500	1,500	1,500
3329-523202	Cell/Mobile Phones	5,842	6,000	6,000	6,000	6,000
3329-523500	Travel	7,200	7,500	7,500	7,500	7,500
3329-523700	Education/Training	1,500	1,500	1,500	1,500	1,500
3329-523850	Contract Labor	1,800	2,000	2,500	2,500	2,500
Total Purchased / Contracted Services		**25,889**	**31,600**	**47,600**	**47,600**	**47,600**
Supplies						
3329-531105	General Supplies	1,288	2,000	2,000	2,000	2,000
3329-531107	Uniforms	0	0	5,000	5,000	5,000
3329-531108	Miscellaneous (guns/ammo)	180	250	5,000	5,000	5,000
3329-531270	Gasoline/Diesel/Oil	10,384	11,000	15,000	15,000	15,000
Total Supplies		**11,852**	**13,250**	**27,000**	**27,000**	**27,000**
Total Sheriff's Office-Narcotics Control		**371,796**	**426,482**	**443,600**	**443,600**	**443,600**

SHERIFF'S OFFICE Court Services 3360

Division Profile

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of seven divisions: Administration, Criminal Investigations, Uniform Patrol, Jail, Narcotics Control, Court Services, and Animal Services. The Court Services division performs courtroom security and serves legal documents in the field for various courts.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Constable	2	2	2
Total Positions	**2**	**2**	**2**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

SHERIFF'S OFFICE Court Services 3360

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3360-511100	Regular Employees	101,878	103,453	105,000	105,000	105,000
3360-511300	Overtime	2,430	0	2,400	2,400	2,400
3360-512110	Health Insurance	6,702	8,176	11,000	11,000	11,000
3360-512200	Social Security/Medicare	7,680	7,684	7,900	7,900	7,900
3360-512400	Retirement	6,036	6,036	6,300	6,300	6,300
3360-512700	Workers Compensation	5,622	5,622	4,800	4,800	4,800
Total Personal Services & Employee Benefits		**130,348**	**130,971**	**137,400**	**137,400**	**137,400**
Purchased / Contracted Services						
3360-522220	Repair/Maintenance	3,195	2,500	2,000	2,000	2,000
3360-523202	Cell/Mobile Phones	1,126	1,200	1,200	1,200	1,200
Total Purchased / Contracted Services		**4,321**	**3,700**	**3,200**	**3,200**	**3,200**
Supplies						
3360-531105	General Supplies	51	250	250	250	250
3360-531107	Uniforms	0	500	500	500	500
3360-531270	Gasoline/Diesel/Oil	6,509	6,500	6,500	6,500	6,500
Total Supplies		**6,560**	**7,250**	**7,250**	**7,250**	**7,250**
Total Sheriff's Office-Court Services		**141,229**	**141,921**	**147,850**	**147,850**	**147,850**

SHERIFF'S OFFICE Animal Services 3910

Division Profile

The Sheriff is a county constitutional officer and is elected by the voters for four-year terms. This elected office is composed of seven divisions: Administration, Criminal Investigations, Uniform Patrol, Jail, Narcotics Control, Court Services, and Animal Services. The Animal Services Division enforces the county's animal control ordinance, responds to complaints regarding stray and nuisance animals, animal cruelty, animal bites, and rabies exposure in conjunction with the local Health Department. This division provides temporary shelter for stray, unwanted, and homeless animals and transfers those animals to a permanent facility under a contractual arrangement.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Animal Control Officer	0	0	1
Administrative Assistant	0	0	1
Total Positions	**0**	**0**	**2**

FY 2024-25 Budget Highlights

- This is a new division under the Sheriff's Office.
- Technical services expenses include $75,000 to contract with the City of Thomasville to permanently house the county's animals.
- General supplies include $7,000 to buy food, gloves, and other needed supplies.
- Small equipment expenses include $7,000 for catch poles/nets, tranquilizer gun, animal traps, surveillance cameras, and other needed equipment.

SHERIFF'S OFFICE Animal Services 3910

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3910-511100	Regular Employees	0	0	76,000	76,000	76,000
3910-511300	Overtime	0	0	700	700	700
3910-512110	Health Insurance	0	0	22,000	22,000	22,000
3910-512200	Social Security/Medicare	0	0	6,000	6,000	6,000
3910-512400	Retirement	0	0	0	0	0
3910-512700	Workers Compensation	0	0	1,600	1,600	1,600
Total Personal Services & Employee Benefits		**0**	**0**	**106,300**	**106,300**	**106,300**
Purchased / Contracted Services						
3910-521300	Technical Services	0	0	75,000	75,000	75,000
3910-521310	Drug Testing	0	0	100	100	100
3910-521400	Computer Software/Support	0	0	1,000	1,000	1,000
3910-522220	Repair/Maintenance	0	0	1,000	1,000	1,000
3910-522320	Rentals	0	0	1,000	1,000	1,000
3910-523201	Telephone	0	0	2,000	2,000	2,000
3910-523202	Cell/Mobile Phones	0	0	1,500	1,500	1,500
3910-523204	Internet Service	0	0	1,700	1,700	1,700
3910-523300	Advertising	0	0	200	200	200
3910-523400	Printing and Binding	0	0	400	400	400
3910-523600	Dues/Fees	0	0	250	250	250
Total Purchased / Contracted Services		**0**	**0**	**84,150**	**84,150**	**84,150**
Supplies						
3910-531102	Office Supplies	0	0	500	500	500
3910-531105	General Supplies	0	0	7,000	7,000	7,000
3910-532106	Cleaning and Janitorial	0	0	700	700	700
3910-531107	Uniforms	0	0	1,000	1,000	1,000
3910-531270	Gasoline/Diesel/Oil	0	0	5,000	5,000	5,000
3910-531600	Small Equipment	0	0	7,000	7,000	7,000
Total Supplies		**0**	**0**	**21,200**	**21,200**	**21,200**
Total Sheriff's Office-Animal Services		**0**	**0**	**211,650**	**211,650**	**211,650**

STATE COURT 2300

Office Profile

The State Court judge, elected for four-year terms in non-partisan countywide elections, exercises jurisdiction over misdemeanor violations including traffic cases, bad checks, criminal trespass, alcohol beverage violations involving persons under 21 years of age, shoplifting, disorderly conduct, and possession of marijuana less than one ounce. State Court also adjudicates civil actions except in cases in which the Superior Court has exclusive jurisdiction. The State Court receives administrative support from the Clerk of Superior Court's Office.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
State Court Judge	1	1	1
Deputy Clerk	1	1	1
Total Positions	**2**	**2**	**2**

FY 2024-25 Budget Highlights

- Attorney expenses include $1,500 for appointed counsel.
- Computer software/support expenses include $12,000 for traffic citation software from CJT.

STATE COURT 2300

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
2300-511100	Regular Employees	64,449	89,188	50,000	50,000	50,000
2300-511300	Overtime	52	0	0	0	0
2300-512110	Health Insurance	6,648	8,111	14,000	14,000	14,000
2300-512200	Social Security/Medicare	4,103	6,592	4,800	4,800	4,800
2300-512400	Retirement	3,619	3,619	6,300	6,300	6,300
2300-512700	Workers Compensation	87	500	150	150	150
Total Personal Services & Employee Benefits		**78,958**	**108,010**	**75,250**	**75,250**	**75,250**
Purchased / Contracted Services						
2300-521202	Attorney	1,190	1,500	1,500	1,500	1,500
2300-521310	Drug Testing	0	50	50	50	50
2300-521400	Computer Software/Support	12,435	17,410	12,000	12,000	12,000
2300-522220	Repair/Maintenance	543	500	600	600	600
2300-522320	Rental	2,484	2,500	2,600	2,600	2,600
2300-523500	Travel	0	0	750	750	750
2300-523600	Dues/Fees	100	100	100	100	100
2300-523615	Court Reporters	8,380	10,000	8,000	8,000	8,000
2300-523616	Interpreters	1,627	2,000	2.500	2,500	2,500
2300-523700	Education/Training	320	500	1,000	1,000	1,000
2300-523961	Other Services	33	50	100	100	100
Total Purchased / Contracted Services		**27,112**	**34,610**	**29,200**	**29,200**	**29,200**
Supplies						
2300-531102	Office Supplies	522	500	200	200	200
2300-531104	Postage	312	500	200	200	200
2300-531105	General Supplies	0	500	200	200	200
Total Supplies		**834**	**1,500**	**600**	**600**	**600**
Total State Court		**106,904**	**144,120**	**105,050**	**105,050**	**105,050**

SUPERIOR COURT 2150

Office Profile

The Superior Court, in the Southern Judicial Circuit that consists of Brooks, Colquitt, Echols, Lowndes, and Thomas counties, is the highest-ranking court in the county with original and general trial jurisdiction. This court, consisting of Superior Court Judges elected on a nonpartisan basis by the voters in a circuit-wide election for four-year terms, has original, exclusive, or concurrent jurisdiction of all civil, criminal, misdemeanor, and certain juvenile cases. Specifically, the Superior Court has exclusive jurisdiction in felony and domestic relation cases, cases concerning title to land, adoptions except for such authority granted to juvenile courts, and equity cases. The elected Superior Court judges also conduct probation revocation hearings, and validate voter approved bond issues. The Superior Court possesses appellate jurisdiction from judgements of the Probate Court and Magistrate Court and this court is empowered to exercise general supervision over all inferior courts and to review and correct their judgements.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Superior Court Judges (elected)	5	5	5
Retired Judges	4	4	4
Total Positions	**9**	**9**	**9**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

SUPERIOR COURT 2150

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
2150-511100	Regular Employees	15,166	20,000	15,000	15,000	15,000
2150-512110	Health Insurance	0	0	0	0	0
2150-512200	Social Security/Medicare	811	1,530	1,000	1,000	1,000
2150-512400	Retirement	7,680	8,000	8,800	8,800	8,800
2150-512700	Workers Compensation	270	500	500	500	500
Total Personal Services & Employee Benefits		**23,927**	**30,030**	**25,300**	**25,300**	**25,300**
Purchased / Contracted Services						
2150-521991	Court Admin. Services	4,841	5,000	5,000	5,000	5,000
2150-523611	Dues/Fees (Juror Fees-$35 day)	7,867	15,000	11,000	11,000	11,000
2150-523615	Court Reporters	24,500	53,560	29,000	29,000	29,000
2150-523700	Education and Training	119	0	0	0	0
2150-523850	Contract Labor	346	0	300	300	300
Total Purchased / Contracted Services		**37,673**	**73,560**	**45,300**	**45,300**	**45,300**
Total Superior Court		**61,600**	**103,590**	**70,600**	**70,600**	**70,600**

TAX ASSESSOR 1550

Department Profile

The three-member Board of Tax Assessors is appointed by the Board of Commissioners for three year terms. The Board of Tax Assessors hires a Chief Appraiser to run the day-to-day operations of the department. The Chief Appraiser and his staff determine what property in the county is subject to taxation, prepare annual property tax assessments, prepare the annual tax digest, examine and correct errors in all real and personal property tax returns, and ensure all property is returned for taxes at fair valuations and that the valuations between individual taxpayers are fairly equalized so that each pays as nearly as possible only his or her proportionate share of taxes. In addition, this department hears taxpayer appeals regarding property valuations, maintains county tax records and maps of 10,013 taxable and exempt real property parcels, 1,315 personal property accounts, and inspects 2,484 mobile homes for value. Lastly, this department provides staff support to the Board of Tax Assessors.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Chief Appraiser	1	1	1
Deputy Chief Appraiser	1	1	1
Field Appraiser II	1	1	1
Board Members ($125 per pay period)	3	3	3
Total Positions	**6**	**6**	**6**

FY 2024-25 Budget Highlights

- Temporary employee expenses include $10,000 to pay the Board of Tax Assessors for their monthly meetings.

- Technical services expenses include $48,000 to hire GMASS property tax consultants to perform field work to ensure property data accuracy.

- Computer software/support expenses include $8,000 for annual QPublic maintenance, $3,500 for annual WinGap maintenance, $400 for Arcview software, $1,000 for valuation manuals software, among other software costs for a total of $19,000.

- Rental expenses include $8,200 to continue to lease a vehicle from the Enterprise lease program and $2,200 for copier rental for a total of $10,400.

TAX ASSESSOR 1550

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
1550-511100	Regular Employees	180,953	162,815	185,000	185,000	185,000
1550-511200	Temporary Employees	0	10,526	10,000	10,000	10,000
1550-511300	Overtime	668	0	650	650	650
1550-512110	Health Insurance	24,722	27,144	33,000	33,000	33,000
1550-512200	Social Security/Medicare	13,483	13,261	13,500	13,500	13,500
1550-512400	Retirement	13,857	0	16,500	16,500	16,500
1550-512700	Workers Compensation	494	500	500	500	500
Total Personal Services & Employee Benefits		**234,177**	**214,246**	**259,150**	**259,150**	**259,150**
Purchased / Contracted Services						
1550-521202	Attorney	5,929	2,000	0	0	0
1550-521300	Technical Services	30,672	58,410	48,000	48,000	48,000
1550-521310	Drug Testing	88	50	50	50	50
1550-521400	Computer Software/Support	15,975	8,220	19,000	19,000	19,000
1550-522220	Repair/Maintenance	706	1,425	1,500	1,500	1,500
1550-522320	Rental	2,296	2,400	10,400	10,400	10,400
1550-523201	Telephone	2,355	2,232	2,400	2,400	2,400
1550-523202	Cell/Mobile Phones	484	485	500	500	500
1550-523204	Internet Service	1,391	1,200	1,300	1,300	1,300
1550-523300	Advertising	215	300	200	200	200
1550-523400	Printing and Binding	7,458	8,855	8,000	8,000	8,000
1550-523500	Travel	2,209	0	6,000	6,000	6,000
1550-523600	Dues/Fees	6,179	4,705	1,200	1,200	1,200
1550-523700	Education/Training	650	5,000	2,500	2,500	2,500
Total Purchased / Contracted Services		**76,607**	**95,282**	**101,050**	**101,050**	**101,050**
Supplies						
1550-531102	Office Supplies	119	0	500	500	500
1550-531104	Postage	609	1,000	1,100	1,100	1,100
1550-531105	General Supplies	1,743	2,500	2,000	2,000	2,000
1550-531108	Miscellaneous	658	0	0	0	0
1550-531270	Gasoline/Diesel/Oil	623	800	800	800	800
1550-531400	Books/Periodicals	1,718	1,215	1,215	1,215	1,215
1550-531600	Small Equipment	3,430	0	1,500	1,500	1,500
Total Supplies		**8,900**	**5,515**	**7,115**	**7,115**	**7,115**
Total Tax Assessor		**319,684**	**315,043**	**367,315**	**367,315**	**367,315**

TAX COMMISSIONER 1545

Office Profile

The Tax Commissioner is a constitutional officer and elected by the voters for four-year terms. The Tax Commissioner is responsible for collecting all County, City of Quitman, Board of Education, and state property taxes as well as motor vehicle taxes. The Tax Commissioner mails approximately 10,014 real property tax bills, 1,618 mobile home tax bills, 1,317 personal property tax bills, and 16,062 motor vehicle tag pre-bills. This elected official also issues executions against delinquent taxpayers, sells motor vehicle license plates, and transfers vehicle titles.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Tax Commissioner (elected)	1	1	1
Deputy Tax Commissioner/Bookkeeper	1	1	1
Office Manager	1	1	1
Delinquent Property Tax Clerk	1	1	1
Clerks	2	2	2
Total Positions	**6**	**6**	**6**

FY 2024-25 Budget Highlights

- Computer software/support expenses include $18,000 for property tax software services, $2,000 to maintain the office's firewall, $160 for Adobe software, $1,100 for Sage financial software, and $7,500 to host the property tax software for a total of $28,760.

TAX COMMISSIONER 1545

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
1545-511100	Regular Employees	196,940	206,221	269,000	269,000	269,000
1545-511300	Overtime	191	0	200	200	200
1545-512110	Health Insurance	20,807	25,807	66,000	66,000	66,000
1545-512200	Social Security/Medicare	14,645	15,776	16,000	16,000	16,000
1545-512400	Retirement	3,779	4,000	4,700	4,700	4,700
1545-512700	Workers Compensation	535	500	500	500	500
Total Personal Services & Employee Benefits		**236,897**	**252,304**	**356,400**	**356,400**	**356,400**
Purchased / Contracted Services						
1545-521103	Tax Collecting	456	0	4,000	4,000	4,000
1545-521106	Printing & Mailing Tag Renewal	6,278	6,500	5,500	5,500	5,500
1545-521202	Attorney/Legal	0	1,000	0	0	0
1545-521300	Technical Services	163	500	500	500	500
1545-521310	Drug Testing	176	50	50	50	50
1545-521400	Computer Software/Support	40,975	18,000	28,760	28,760	28,760
1545-522220	Repair/Maintenance	804	800	600	600	600
1545-522280	Computer Maintenance	0	6,000	0	0	0
1545-522320	Rental	1,494	1,500	2,000	2,000	2,000
1545-523201	Telephone	9,582	7,500	6,500	6,500	6,500
1545-523202	Cell/Mobile Phones	901	1,200	1,000	1,000	1,000
1545-523204	Internet Service	1,105	1,200	1,200	1,200	1,200
1545-523300	Advertising	(205)	1,000	500	500	500
1545-523400	Printing and Binding	4,748	6,000	5,500	5,500	5,500
1545-523500	Travel	5,854	5,500	5,500	5,500	5,500
1545-523600	Dues/Fees	1,301	1,300	1,300	1,300	1,300
1545-523700	Education/Training	2,201	3,000	3,000	3,000	3,000
1545-523850	Contract Labor	250	250	250	250	250
1545-523910	Collection Fees	12,315	0	12,000	12,000	12,000
1545-523961	Other Services	851	1,000	0	0	0
Total Purchased / Contracted Services		**89,249**	**62,300**	**78,160**	**78,160**	**78,160**

TAX COMMISSIONER 1545

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
1545-531101	Administrative	0	2,400	2,400	2,400	2,400
1545-531104	Postage	5,597	6,500	7,000	7,000	7,000
1545-531105	General Supplies	5,641	5,500	5,500	5,500	5,500
1545-531108	Miscellaneous	13,453	0	0	0	0
1545-531400	Books/Periodicals	101	100	100	100	100
1545-531600	Small Equipment	2,490	0	0	0	0
Total Supplies		**27,282**	**14,500**	**15,000**	**15,000**	**15,000**
Total Tax Commissioner		**353,428**	**329,104**	**449,560**	**449,560**	**449,560**

OUTSIDE AGENCIES

Agency Profiles

The Board of County Commissioners funds various agencies that are outside the structure of Brooks County government operations. The county considers these agencies essential to county residents, and therefore, partly funds their annual operations. The outside agencies are:

Airport Authority
The Quitman-Brooks County Airport is a 170+/- acre general aviation airport governed by an airport authority. The airport consists of a 5,000 foot long and 76 foot wide lighted asphalt runway and several privately-owned hangars. The county provides this agency with an annual supplement.

Archbold Brooks Hospital
Archbold Brooks Hospital is a 25 bed acute care hospital located in Quitman and offers inpatient, outpatient, and emergency services. The county provides this agency with an annual supplement for indigent health care.

Boys & Girls Club
The Brooks County Boys & Girls Club, under the direction of a Board of Directors, serves the children of the community through providing after school programs, swim lessons, athletic programs, and summer camps. The county provides this agency with a $125,000 annual supplement and pays utilities for ballfields.

Georgia Division of Family & Children Services
This state agency, under the direction of the Georgia Department of Human Services Region 11, provides and administers all welfare and public assistance functions for the county including such programs as temporary assistance to needy families (TANF), supplemental nutritional assistance program (SNAP), adult Medicaid, food stamps, employment services, child protective social services, foster care, and adoptions. The county provides this agency with an annual supplement.

Health Department
This state agency, under the direction of the South Health District of the Georgia Department of Public Health, determines the county's health needs and develops programs to meet those needs. The agency administers numerous community health related programs such as general nursing, immunizations, hypertension programs, infectious disease program, and maintains vital records including birth and death certificates. This agency also offers services for women and children including WIC, family planning, perinatal programs, among other programs. Lastly, this agency has an environmental health unit that permits/inspects septic systems, food service establishments, public swimming pools, and performs rabies control activities. The county provides the Health Department with a county-owned building and an annual supplement.

OUTSIDE AGENCIES

Agency Profiles

Brooks County Historic Preservation Board
This newly created local Board, consisting of five members, is authorized to prepare and maintain an inventory of potential historic properties, restore/preserve historic properties owned or acquired by the county, conduct educational programs, and perform historic preservation programs for the benefit of the citizens.

Library
The Brooks County Public Library has been in operation since 1880 and is one of the oldest public libraries in Georgia. The library offers a full range of events and programs. The library is a member of the Public Information Network for Electronic Services (PINES) to increase the community's access to information. The county provides this agency with a county-owned building and annual supplement.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in these Agencies	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

Expenditures

Account Number	Agency Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
7563-523600	Airport Authority	20,890	25,000	20,000	20,000	20,000
5190-523600	Archbold Brooks Hospital	10,000	10,000	10,000	10,000	10,000
6110-523600	Boys & Girls Club	112,241	132,200	132,200	132,200	132,200
5440-523600	GA DFACS	10,800	10,800	10,800	10,800	10,800
5110-523600	Health Department	65,500	65,500	65,500	65,500	65,500
5730-523600	Historic Preservation Bd	0	5,000	0	0	0
6510-523600	Library	50,000	55,000	50,000	50,000	50,000
Total Outside Agencies		**269,431**	**303,500**	**288,500**	**288,500**	**288,500**

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all financial transactions that are legally or administrativley restricted for special purposes. The county has nine Special Revenue Funds: ARP Act Grant Fund, Confiscated Assets Fund, County Jail Fund, County Law Library Fund, Drug Abuse Treatment and Education Fund, Emergency Telephone System Fund, Family Connection Grant Fund, Inmate Commissary Fund, and Local Victim Witness Assistance Fund.

ARP ACT GRANT FUND 231

Fund Profile

This Special Revenue Fund is used to account for federal funds received from the American Rescue Plan (ARP) Act. The ARP Act grant funds are legally restricted to be used for support of public health response, address negative economic impacts, premium pay for essential workers, payroll expenses for public health and public safety employees, replace public sector revenue loss, water and sewer infrastructure, and broadband. The ARP Act grant funds must be obligated by December 31, 2024 and spent by December 31, 2026.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- Purchased/contracted service expenses include $55,000 for the Family Connection grant for community literacy and food insecurity.

- Capital outlay projects include $795,000 to renovate the Washington Street gym for a community facility, $1,000,000 to renovate the county jail, $150,000 to construct a permanent facility to temporarily hold animals until they can be transported to the Thomasville facility, $100,000 for acoustic material for the Ag Center, $100,000 for parking improvements for the Ag. Center, $250,000 for industrial park improvements, and $10,000 to begin restoration of an antique fire engine for a total of $2,405,000.

ARP ACT GRANT FUND 231

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Intergovernmental Revenue						
231-332100	ARP Act Grant Funds	1,501,170	0	0	0	0
Total Intergovernmental		**1,501,170**	**0**	**0**	**0**	**0**
Investment Income						
231-361000	Interest Revenue	0	0	60,000	60,000	60,000
Total Investment Income		**0**	**0**	**60,000**	**60,000**	**60,000**
Other Financing Sources						
231-399999	Use of ARP Fund Reserves	0	0	2,400,000	2,400,000	2,400,000
Total Other Financing Sources		**0**	**0**	**2,400,000**	**2,400,000**	**2,400,000**
Total ARP Act Grant Fund Revenues		**1,501,170**	**0**	**2,460,000**	**2,460,000**	**2,460,000**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
4220-523851	Special Projects	60,567	0	0	0	0
5510-523600	Historic Preservation Board	10,000	0	0	0	0
7563-523600	Airport Authority	50,000	0	0	0	0
249-523852	Family Connection Grant	0	0	55,000	55,000	55,000
Total Purchased / Contracted Services		**120,567**	**0**	**55,000**	**55,000**	**55,000**
Supplies						
4220-531105	General Supplies	3,932	0	0	0	0
4220-531921	Culvert/Pipe	5,711	0	0	0	0
Total Supplies		**9,643**	**0**	**0**	**0**	**0**

ARP ACT GRANT FUND 231

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget

Capital Outlay

3570-541300	Fire Station Building	237,899	0	0	0	0
3570-541301	Washington St. Gym Reno	0	0	795,000	795,000	795,000
3570-541302	Jail Renovations	0	0	1,000,000	1,000,000	1,000,000
3570-541303	Animal Facility for Sheriff	0	0	150,000	150,000	150,000
3570-541304	Acoustic Material for Ag Ctr.	0	0	100,000	100,000	100,000
3570-541305	Parking Improvements Ag Ctr.	0	0	100,000	100,000	100,000
3570-541306	Industrial Park Improvements	0	0	250,000	250,000	250,000
3570-541307	Antique Fire Engine Reno	0	0	10,000	10,000	10,000
Total Capital Outlay		**237,899**	**0**	**2,405,000**	**2,405,000**	**2,405,000**

Total ARP Act Grant Fund Expenditures	**368,109**	**0**	**2,460,000**	**2,460,000**	**2,460,000**

CONFISCATED ASSETS FUND 210

Fund Profile

This Special Revenue Fund, authorized by O.C.G.A. 16-13-49, *et seq*., and under the direction of the elected Sheriff, is used to account for revenues generated from confiscated items. These funds are legally restricted to be used for any official law enforcement purpose except for the payment of salaries or rewards to law enforcement personnel.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

CONFISCATED ASSETS FUND 210

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Fines & Forfeitures						
210-351110	Confiscations	51,186	0	20,000	20,000	20,000
Total Fines & Forfeitures		**51,186**	**0**	**20,000**	**20,000**	**20,000**
Investment Income						
210-361000	Interest Revenue	125	0	100	100	100
Total Investment Income		**125**	**0**	**100**	**100**	**100**
Total Confiscated Assets Fund Revenues		**51,311**	**0**	**20,100**	**20,100**	**20,100**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
210-523300	Advertising	510	0	500	500	500
210-523600	Dues and Fees	6,219	0	6,000	6,000	6,000
210-523700	Education and Training	55	0	1,000	1,000	1,000
Total Purchased / Contracted Services		**6,784**	**0**	**7,500**	**7,500**	**7,500**
Supplies						
210-531105	General Supplies	3,759	0	12,600	12,600	12,600
Total Supplies		**3,759**	**0**	**12,600**	**12,600**	**12,600**
Capital Outlay						
210-542200	Patrol Vehicle	59,424	0	0	0	0
Total Capital Outlay		**59,424**	**0**	**0**	**0**	**0**
Total Confiscated Assets Fund Expenditures		**69,967**	**0**	**20,100**	**20,100**	**20,100**

COUNTY JAIL FUND 217

Fund Profile

This Special Revenue Fund, authorized by O.C.G.A. 15-21-90- *et seq.,* is used to account for the proceeds of an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of county ordinances collected in the county courts. These funds are legally restricted to be used for the purpose of constructing, operating, and staffing county jails, correctional institutions, and detention facilities.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

COUNTY JAIL FUND 217

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Fines & Forfeitures						
217-351110	Court Fees	21,300	0	25,000	25,000	25,000
217-351140	Court Fees-Municipal	3,929	0	4,000	4,000	4,000
Total Fines & Forfeitures		**25,229**	**0**	**29,000**	**29,000**	**29,000**
Investment Income						
217-361000	Interest Revenue	31	0	50	50	50
Total Investment Income		**31**	**0**	**50**	**50**	**50**
Miscellaneous Revenue						
217-389000	Miscellaneous Revenue	216	0	200	200	200
Total Miscellaneous Revenue		**216**	**0**	**200**	**200**	**200**
Total County Jail Fund Revenues		**25,476**	**0**	**29,250**	**29,250**	**29,250**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Interfund / Interdepartmental Charges						
217-551100	Indirect Cost Allocation	33,662	0	29,250	29,250	29,250
Total Interfund / Interdepartmental Charges		**33,662**	**0**	**29,250**	**29,250**	**29,250**
Total County Jail Fund Expenditures		**33,662**	**0**	**29,250**	**29,250**	**29,250**

COUNTY LAW LIBRARY FUND 205

Fund Profile

This Special Revenue Fund, authorized by O.C.G.A. 36-15-1, *et seq.,* is used to account for an additional sum not to exceed $5.00 placed on civil and criminal cases filed in Superior Court, Magistrate Court, Probate Court, and any other courts of record. These funds are legally restricted to be used for the purchase of law books, reports, texts, periodicals, supplies, desks, and equipment for the operations of the law library among other items. This Fund has a Law Library Board of Trustees to oversee its operations.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

COUNTY LAW LIBRARY FUND 205

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Fines & Forfeitures						
205-351110	Court Fees	9,171	0	9,000	9,000	9,000
Total Fines & Forfeitures		**9,171**	**0**	**9,000**	**9,000**	**9,000**
Investment Income						
205-361000	Interest Revenue	288	0	200	200	200
Total Investment Income		**288**	**0**	**200**	**200**	**200**
Total County Law Library Fund Revenues		**9,459**	**0**	**9,200**	**9,200**	**9,200**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
205-523600	Dues and Fees	788	0	800	800	800
Total Purchased / Contracted Services		**788**	**0**	**800**	**800**	**800**
Supplies						
205-531400	Books and Periodicals	0	0	3,400	3,400	3,400
205-531600	Other Equipment	5,250	0	5,000	5,000	5,000
Total Supplies		**5,250**	**0**	**8,400**	**8,400**	**8,400**
Total County Law Library Expenditures		**6,038**	**0**	**9,200**	**9,200**	**9,200**

DRUG ABUSE TREATMENT & EDUCATION FUND 211

Fund Profile

This Special Revenue Fund, authorized by O.C.G.A. 15-21-100, *et seq.,* is used to account for an additional 50% penalty placed on certain drug related fines collected in Superior Court, Magistrate Court, and Probate Court. These funds are legally restricted to be used for drug abuse treatment and education programs relating to controlled substances, alcohol, and marijuana.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

DRUG ABUSE TREATMENT & EDUCATION FUND
211

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Fines & Forfeitures						
211-351110	Court Fees	7,586	0	7,000	7,000	7,000
Total Fines & Forfeitures		**7,586**	**0**	**7,000**	**7,000**	**7,000**
Investment Income						
211-361000	Interest Revenue	36	0	50	50	50
Total Investment Income		**36**	**0**	**50**	**50**	**50**
Total DATE Fund Revenues		**7,622**	**0**	**7,050**	**7,050**	**7,050**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
211-521200	Drug Programs	0	0	4,550	4,550	4,550
Total Purchased / Contracted Services		**0**	**0**	**4,550**	**4,550**	**4,550**
Supplies						
211-531105	General Supplies	3,111	0	2,500	2,500	2,500
Total Supplies		**3,111**	**0**	**2,500**	**2,500**	**2,500**
Total DATE Fund Expenditures		**3,111**	**0**	**7,050**	**7,050**	**7,050**

EMERGENCY TELEPHONE SYSTEM FUND 215

Fund Profile

This Special Revenue Fund, authorized by O.C.G.A. 46-5-133 *et seq*., is used to account for the revenues collected from monthly surcharges placed on landline telephones, wireless telephones, VoIP telephones, and prepaid wireless devices. These funds are legally restricted to be used to operate the county-wide 911 emergency telephone system. This department's certified communication officers receive and process emergency and non-emergency telephone calls on a county-wide basis and dispatches emergency personnel from the Sheriff's Office, county-wide EMS, County Fire Department, Quitman Fire Department, Quitman, Morven, Pavo, and Barwick Police Departments, and assists other county departments and state agencies with their various communication needs. This department also maintains the county-wide Master Street Address Guide (MSAG). Lastly, this department acts as the local emergency management agency (EMA) to coordinate various local and state agencies to prepare, respond, and recover from natural and manmade hazards, updates the local emergency operations plan, and performs community services for schools and civic organizations.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
911/EMA Director	1	1	1
Supervisor	1	1	1
Communication Officer	10	10	10
Communication Officer (PRN)	2	2	2
Total Positions	**14**	**14**	**14**

FY 2024-25 Budget Highlights

- Computer software/support expenses include $25,000 for various maintenance agreements such as EZ 911/Ryzyliant CAD maintenance agreement, CodeRed emergency notification software, and online weather service.
- Rental expenses include $8,000 for copier rental and two cell tower rentals.
- General supply expenses include $2,000 for replacement dispatch chairs.
- Capital outlay expenses include $168,000 to replace computers damaged by a previous lightning strike. This project is funded by a settlement from the radio system contractor.

EMERGENCY TELEPHONE SYSTEM FUND 215

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Charges for Services						
215-342501	911 Telephone Charges	348,172	260,000	340,000	340,000	340,000
Total Charges for Services		**348,172**	**260,000**	**340,000**	**340,000**	**340,000**
Investment Income						
215-361000	Interest Revenue	93	0	100	100	100
Total Investment Income		**93**	**0**	**100**	**100**	**100**
Miscellaneous Revenue						
215-38300	Settlement for Damaged Prop	0	0	168,000	168,000	168,000
Total Miscellaneous Revenue		**0**	**0**	**168,000**	**168,000**	**168,000**
Other Financing Sources						
215-391100	Transfer From Gen. Fund	375,008	422,290	594,252	594,252	594,252
Total Other Financing Sources		**375,008**	**422,290**	**594,252**	**594,252**	**594,252**
Total Emer. Telephone System Revenues		**723,273**	**682,290**	**1,102,352**	**1,102,352**	**1,102,352**

Expenditures

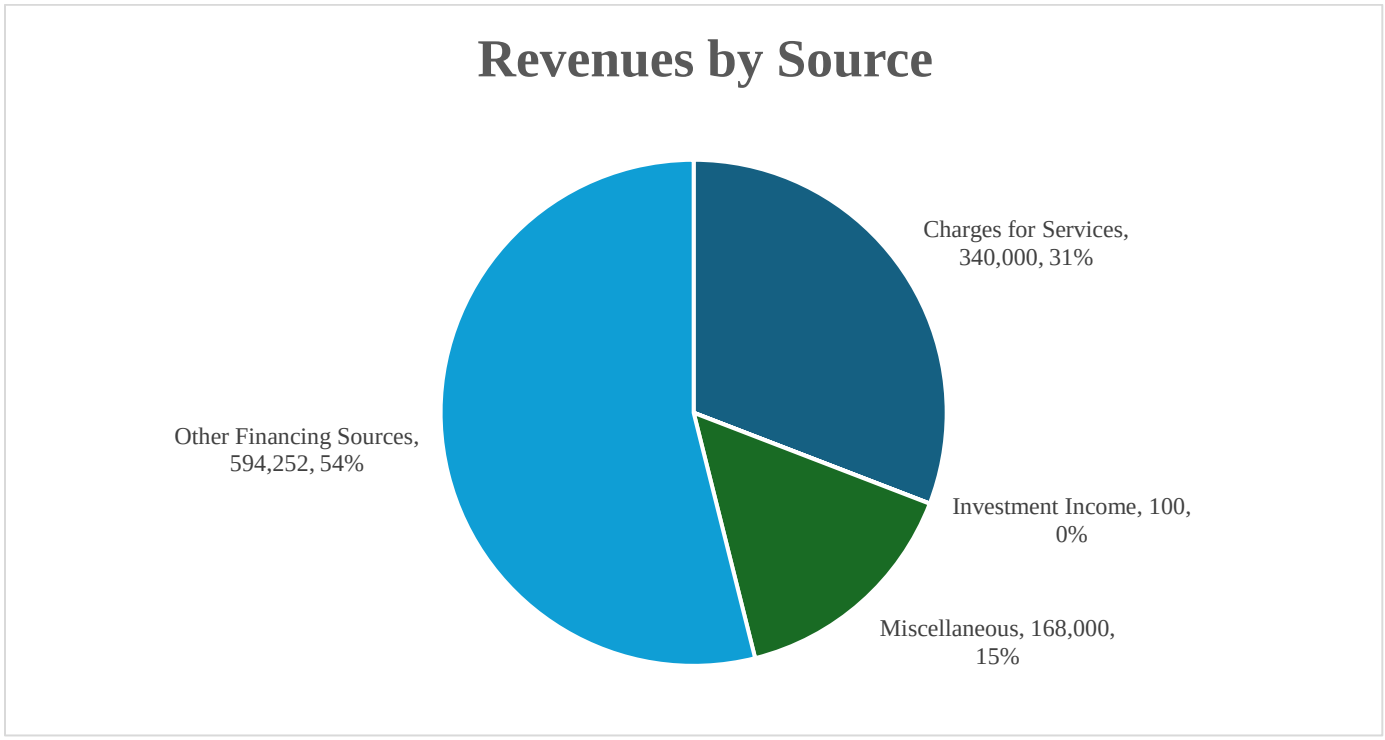
Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3800-511100	Regular Employees	332,030	416,866	488,000	488,000	488,000
3800-511300	Overtime	102,088	25,000	85,000	85,000	85,000
3800-512110	Health Insurance	47,622	58,099	92,500	92,500	92,500
3800-512200	Social Security/Medicare	31,537	31,890	32,500	32,500	32,500
3800-512400	Retirement	29,685	29,685	30,500	30,500	30,500
3800-512700	Workers Compensation	904	1,000	925	925	925
Total Personal Services Employee Benefits		**543,866**	**562,540**	**729,425**	**729,425**	**729,425**

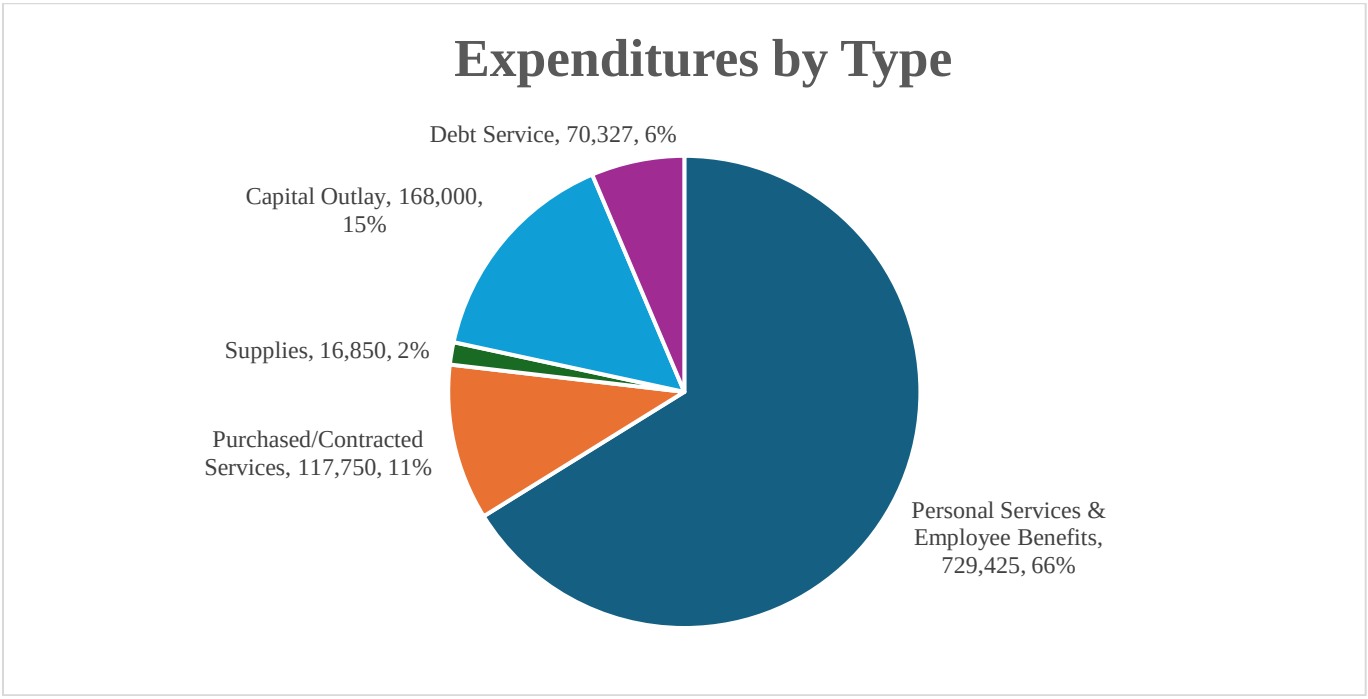
EMERGENCY TELEPHONE SYSTEM FUND 215

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
3800-521300	Other Technical Services	1,669	1,500	1,600	1,600	1,600
3800-521310	Drug Testing	607	500	500	500	500
3800-521400	Computer Software/Support	24,548	25,000	25,000	25,000	25,000
3800-522220	Repair/Maintenance	16,560	5,000	10,000	10,000	10,000
3800-522280	Computer Maintenance	0	1,500	0	0	0
3800-522320	Rentals	7,486	5,000	8,000	8,000	8,000
3800-523102	Property/Auto/GL Insurance	0	0	7,000	7,000	7,000
3800-523201	Telephone	51,171	55,000	53,000	53,000	53,000
3800-523202	Cell/Mobile Phones	3,407	2,500	3,000	3,000	3,000
3800-523300	Advertising	0	500	500	500	500
3800-523400	Printing and Binding	0	0	100	100	100
3800-523500	Travel	2,029	5,000	5,000	5,000	5,000
3800-523600	Dues/Fees	0	0	100	100	100
3800-523616	Interpreter	147	250	200	200	200
3800-523700	Education and Training	600	1,000	3,000	3,000	3,000
3800-523850	Contract Labor	120	0	0	0	0
3800-523961	Other Services (GCIC)	723	750	750	750	750
Total Purchased / Contracted Services		**109,067**	**103,500**	**117,750**	**117,750**	**117,750**
Supplies						
3800-531102	Office Supplies	21	500	200	200	200
3800-531105	General Supplies	2,701	2,500	4,500	4,500	4,500
3800-531106	Cleaning and Janitorial	746	750	750	750	750
3800-531201	Electricity-911 Center	7,672	9,000	8,000	8,000	8,000
3800-531202	Electricity-Morven Tower	1,249	1,000	1,200	1,200	1,200
3800-531270	Gasoline/Diesel/Oil	2,231	2,500	2,200	2,200	2,200
Total Supplies		**14,620**	**16,250**	**16,850**	**16,850**	**16,850**
Capital Outlay						
3800-542400	Computer Equipment	0	0	168,000	168,000	168,000
Total Capital Outlay		**0**	**0**	**168,000**	**168,000**	**168,000**
Debt Service						
3800-581001	Principal-Radio System	0	0	66,347	66,347	66,347
3800-582201	Interest-Radio System	0	0	3,980	3,980	3,980
Total Debt Service		**0**	**0**	**70,327**	**70,327**	**70,327**
Total Emer. Telephone System Expenditures		**667,553**	**682,290**	**1,102,352**	**1,102,352**	**1,102,352**

EMERGENCY TELEPHONE SYSTEM FUND 215





FAMILY CONNECTION GRANT FUND 249

Fund Profile

This Special Revenue Fund is used to account for the revenues and expenses of three grants (Family Connection grant, Drug Free Community grant, and the Community Transformation grant) that fund the operations of the Brooks County Family Connection. This agency is a local non-profit community development collaborative governed by a Board of Directors that works to improve the outcomes of local children and families. They provide various community programs including literacy initiatives, annual school supply giveaways, Christmas giveaways, substance abuse programs, and food insecurity programs.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Executive Director	1	1	1
Project Coordinator	1	1	1
Total Positions	**2**	**2**	**2**

FY 2024-25 Budget Highlights

- The Community Transformation grant was for a total of 18 months and is ending during this fiscal year.

FAMILY CONNECTION GRANT FUND 249

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Intergovernmental Revenue						
5590-334102	Family Connection Grant	52,500	52,500	56,250	56,250	56,250
5595-331150	Drug Free Community Grant	83,513	125,000	125,000	125,000	125,000
5596-333196	Community Transform. Gran	26,304	125,000	8,860	8,860	8,860
Total Intergovernmental Revenue		**162,317**	**302,500**	**190,110**	**190,110**	**190,110**
Total Family Connection Grant Revenues		**162,317**	**302,500**	**190,110**	**190,110**	**190,110**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
Family Connection Grant						
5590-522220	Repair/Maintenance	89	0	300	300	300
5590-522320	Rentals	500	0	650	650	650
5590-523104	Insurance	0	0	0	0	0
5590-523201	Telephone	0	0	0	0	0
5590-523500	Travel	801	0	800	800	800
5590-523850	Contract Labor	50,830	0	54,000	54,000	54,000
5590-523989	Programs/Activities	280	0	500	500	500
Total		**52,500**	**52,500**	**56,250**	**56,250**	**56,250**
Drug Free Community Grant						
5595-523850	Contract Labor	65,250	0	97,000	97,000	97,000
5595-523852	Contracted Services	9,000	0	13,000	13,000	13,000
Total		**74,250**	**125,000**	**110,000**	**110,000**	**110,000**
Community Transformation Grant						
5596-523501	Transportation Reimburse	750	0	0	0	0
5596-523850	Contract Labor	10,600	0	8,860	8,860	8,860
5596-523852	Contracted Services	3,000	0	0	0	0
5596-523989	Programs/Activities	1,578	0	0	0	0
Total		**15,928**	**125,000**	**8,860**	**8,860**	**8,860**
Total Purchased / Contracted Services		**142,678**	**302,500**	**175,110**	**175,110**	**175,110**

FAMILY CONNECTION GRANT FUND 249

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
Drug Free Community Grant						
5595-531105	General Supplies	9,263	0	15,000	15,000	15,000
Total		**9,263**	**0**	**15,000**	**15,000**	**15,000**
Community Transformation Grant						
5596-531105	General Supplies	10,276	0	0	0	0
Total		**10,276**	**0**	**0**	**0**	**0**
Total Supplies		**19,539**	**0**	**15,000**	**15,000**	**15,000**
Total Family Conn. Grant Expenditures		**162,217**	**302,500**	**190,110**	**190,110**	**190,110**

INMATE COMMISSARY FUND 230

Fund Profile

This Special Revenue Fund is used to account for the revenues that are generated from commissions paid to the county for providing commissary and telephone services to jail inmates. These funds are restricted to be used for the benefit of the inmates and law enforcement purposes.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- No significant changes from the previous fiscal year.

INMATE COMMISSARY FUND 230

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Charges for Services						
230-342901	Commissary Commissions	22,724	0	24,000	24,000	24,000
230-342909	Telephone Commissions	25,254	0	30,000	30,000	30,000
230-342910	Miscellaneous Income	3,414	0	2,500	2,500	2,500
Total Charges for Services		**51,392**	**0**	**56,500**	**56,500**	**56,500**
Total Inmate Commissary Fund Revenues		**51,392**	**0**	**56,500**	**56,500**	**56,500**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Supplies						
3326-531105	General Supplies`	2,097	0	28,250	28,250	28,250
3326-531809	Inmate Supplies	1,292	0	28,250	28,250	28,250
Total Supplies		**3,389**	**0**	**56,500**	**56,500**	**56,500**
Total Inmate Commissary Expenditures		**3,389**	**0**	**56,500**	**56,500**	**56,500**

LOCAL VICTIM ASSISTANCE PROGRAM FUND 212

Fund Profile

This Special Revenue Fund, authorized by O.C.G.A. 15-21-130 *et seq.* and under the direction of the elected Sheriff, is used to account for an additional 5% penalty placed on all fines collected in Superior Court, Magistrate Court, Probate Court, State Court, and municipal courts. These funds are legally restricted to be used in funding Criminal Justice Coordinating Council certified victim assistance programs or victim assistance activities carried out by the Sheriff's Office.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Director	1	1	1
Victim Advocate	1	1	1
Total Positions	**2**	**2**	**2**

FY 2024-25 Budget Highlights

- Computer software/support expenses include $18,000 for Year 1 of a five-year agreement for Caseworthy Victim Advocacy software. Year 1 includes annual software fees, activation and training fees, and implementation fees. This expense is funded partially by remaining grant funds.

LOCAL VICTIM ASSISTANCE PROGRAM FUND
212

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Fines & Forfeitures						
212-331151	Covid Grant	4,652	0	0	0	0
212-334100	State Grant	59,756	0	80,000	80,000	80,000
212-351110	Court Fees-Superior Court	686	0	800	800	800
212-351111	Court Fees-Quitman	2,246	0	2,000	2,000	2,000
212-351112	Court Fees-Morven	10,116	0	10,000	10,000	10,000
212-351120	Court Fees-State Court	9,568	0	10,000	10,000	10,000
Total Fines & Forfeitures		**87,024**	**0**	**102,800**	**102,800**	**102,800**
Investment Income						
212-361000	Interest Revenue	280	0	50	50	50
Total Investment Income		**280**	**0**	**50**	**50**	**50**
Other Financing Sources						
212-391100	Use of Fund Reserves	0	0	62,250	62,250	62,250
Total Other Financing Sources		**0**	**0**	**62,250**	**62,250**	**62,250**
Total Local Victim Asst. Fund Revenues		**87,304**	**0**	**165,100**	**165,100**	**165,100**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3370-511100	Regular Employees	54,091	97,555	97,000	97,000	97,000
3370-512110	Health Insurance	6,649	26,139	22,000	22,000	22,000
3370-512200	Social Security/Medicare	3,942	7,463	6,200	6,200	6,200
3370-512400	Retirement	3,869	3,950	4,600	4,600	4,600
3370-512700	Workers Compensation	4,110	0	2,500	2,500	2,500
Total Personal Services & Employee Benefits		**72,661**	**135,107**	**132,300**	**132,300**	**132,300**

LOCAL VICTIM ASSISTANCE PROGRAM FUND
212

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
3370-521300	Other Technical Services	44	0	100	100	100
3370-521400	Computer Software/Support	1,599	0	19,500	19,500	19,500
3370-522220	Repair/Maintenance	327	0	500	500	500
3370-522280	Computer Maintenance	0	0	1,000	1,000	1,000
3370-522320	Rentals	1,604	0	1,500	1,500	1,500
3370-523201	Telephone	4,379	0	4,300	4,300	4,300
3370-523202	Cell/Mobile Phones	0	1,200	300	300	300
3370-523204	Internet Service	1,517	0	1,500	1,500	1,500
3370-523400	Printing and Binding	299	1,000	300	300	300
3370-523700	Education and Training	0	0	1,000	1,000	1,000
3370-523989	Program & Activities	450	0	500	500	500
Total Purchased / Contracted Services		**10,219**	**2,200**	**30,500**	**30,500**	**30,500**
Supplies						
3370-531102	Office Supplies	631	0	700	700	700
3370-531104	Postage	252	0	400	400	400
3370-531105	General Supplies	132	0	500	500	500
3370-531270	Gasoline/Diesel/Oil	499	0	500	500	500
3370-531400	Books and Periodicals	0	0	200	200	200
Total Supplies		**1,514**	**0**	**2,300**	**2,300**	**2,300**
Capital Outlay						
3370-542400	Computers	0	0	0	0	0
Total Capital Outlay		**0**	**0**	**0**	**0**	**0**
Total Local Victim Asst. Fund Expenditures		**84,394**	**137,307**	**165,100**	**165,100**	**165,100**

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources that are used for the acquisition of major capital facilities other than those financed by other Funds. The county has three Capital Project Funds: SPLOST-2014 Fund, TSPLOST-2018 Fund, and SPLOST-2020 Fund.

SPLOST-2014 FUND 326

Fund Profile

A referendum was held during November 2014 to determine if the voters wanted to continue the 1% Special Purpose Local Option Sales Tax (SPLOST) for a six year period to raise $5,360,000 for funding construction of transportation projects including roads, rail and bridge purposes, and capital outlay projects consisting of Courthouse renovations, Ag Building, County Administration Office, Road Department Office, 911 Center, CDBG building projects, Health Department renovations, information technology infrastructure/software enhancements, Fire Department facility and equipment, Sheriff's Office vehicles, road and street equipment, and allocations to each city for their projects. During the referendum, 4,535 citizens voted – 2,523 (55.6%) for the SPLOST and 2,012 (44.4%) against the SPLOST. Since the referendum was approved, the SPLOST went into effect on January 1, 2015 and continued until December 31, 2020. This Fund is used to account for the SPLOST-2014 proceeds and ensure that these funds are used for the intended purposes.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- Purchased/contracted services expenses include $1,115,700 to install/replace culverts and road grading on the following roads: Simpson Road and Pidcock Road ($81,000), Rogers Lane and Wooten Lane ($109,000), Carter Road and Old Thomasville Road ($203,000), BCT Gin Road ($458,000), Emerson Road ($119,000), and Brookline Road ($22,000). In addition, $100,000 for the Troupeville Road guardrail, $15,800 for the Hickory Head and Grooverville Road stop ahead signage, and $7,900 for the Knights Ferry and Madison Road stop ahead signage.

- Capital outlay expenses include $560,000 for seven replacement Sheriff vehicles.

- Once the above projects are completed, the SPLOST-2014 funds are expected to be exhausted and the Fund can be permanently closed.

SPLOST-2014 FUND 326

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Taxes						
326-313200	SPLOST-2014	0	0	0	0	0
Total Taxes		**0**	**0**	**0**	**0**	**0**
Investment Income						
326-361000	Interest Revenues	0	0	30,000	30,000	30,000
Total Investment Income		**0**	**0**	**30,000**	**30,000**	**30,000**
Other Financing Sources						
326-399999	Use of Fund Reserves	724,416	0	1,645,700	1,645,700	1,645,700
Total Other Financing Sources		**724,416**	**0**	**1,645,700**	**1,645,700**	**1,645,700**
Total SPLOST-2014 Fund Revenues		**724,416**	**0**	**1,675,700**	**1,675,700**	**1,675,700**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
523300-220	Advertising	326	0	0	0	0
523851-221	Contracted Construction	723,150	0	1,115,700	1,115,700	1,115,700
Total Purchased / Contracted Services		**723,476**	**0**	**1,115,700**	**1,115,700**	**1,115,700**
Capital Outlays						
326-542200	Sheriff Vehicles (7)	940	0	560,000	560,000	560,000
Total Capital Outlays		**940**	**0**	**560,000**	**560,000**	**560,000**
Total SPLOST-2014 Fund Expenditures		**724,416**	**0**	**1,675,700**	**1,675,700**	**1,675,700**

TSPLOST-2018 FUND 335

Fund Profile

A regional referendum was held during May 2018 to determine if the voters of the 18 county Southern Georgia Regional Commission District, that includes Brooks County, wanted to begin a 1% Transportation Special Purpose Local Option Sales Tax (TSPLOST) for a ten-year period to raise funds for regional and county-wide transportation improvement projects. During the referendum, 37,928 citizens voted, 20,067 (52.9%) for the TSPLOST and 17,861 (47.1%) against the TSPLOST. In Brooks County, a total of 1,863 citizens voted – 993 (53.3%) for the TSPLOST and 870 (46.7%) against the TSPLOST. Since the regional referendum was approved, the TSPLOST went into effect on October 1, 2018 and will continue until September 30, 2028.

Another regional referendum was held during May 2024 to determine if the voters of the 18 county Southern Georgia Regional Commission District, that includes Brooks County, wanted to continue the 1% Transportation Special Purpose Local Option Sales Tax (TSPLOST) for a ten-year period to raise funds for regional and county-wide transportation improvement projects. During the referendum, 37,706 citizens voted – 19,975 (53%) for the TSPLOST and 17,731 (47%) against the TSPLOST. In Brooks County, a total of 1,624 citizens voted – 933 (57.5%) for the TSPLOST and 691 (42.5%) against the TSPLOST. Since the regional referendum was approved, the TSPLOST will go into effect on October 1, 2028 and will continue until September 30, 2038.

This Fund is used to account for the local portion of the TSPLOST proceeds and ensure that these funds are used for the intended purposes.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- Purchased/contracted services expenses include $1,661,078 for the required 10% LMIG match and bid overage for the 2023 and 2024 LMIG programs. The 2023/2024 LMIG grant funds of $1,530,919 are included in the General Fund (Road Department) for a total cost of $3,191,997.

- Capital outlay expenses include $250,000 to purchase a replacement boom mower and maintenance plan for right-of-way mowing and clearing, $22,000 to purchase a replacement 10-foot flex-wing cutting attachment for right-of-way mowing, and $45,000 to purchase two JD ROW tractors coming off lease for the Mowing Department as well as $350,000 to purchase four JD motor graders (368, 288, 739, and 748) coming off lease for the Road Department for a total of $667,000.

TSPLOST-2018 FUND 335

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Taxes						
335-313400	TSPLOST-2018	934,129	0	975,000	975,000	975,000
Total Taxes		**934,129**	**0**	**975,000**	**975,000**	**975,000**
Investment Income						
335-361000	Interest Revenues	0	0	50,000	50,000	50,000
Total Investment Income		**0**	**0**	**50,000**	**50,000**	**50,000**
Other Financing Sources						
335-399999	Use of Fund Reserves	570,457	0	1,303,078	1,303,078	1,303,078
Total Other Financing Sources		**570,457**	**0**	**1,303,078**	**1,303,078**	**1,303,078**
Total TSPLOST-2018 Fund Revenues		**1,504,586**	**0**	**2,328,078**	**2,328,078**	**2,328,078**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
335-523851	Contracted Construction	1,504,586	0	1,661,078	1,661,078	1,661,078
Total Purchased / Contracted Services		**1,504,586**	**0**	**1,661,078**	**1,661,078**	**1,661,078**
Capital Outlay						
335-542100	Boom Mower	0	0	250,000	250,000	250,000
335-542101	Flex-Wing Attachment	0	0	22,000	22,000	22,000
335-542102	JD ROW Tractors (2)	0	0	45,000	45,000	45,000
335-542103	JD Motor Graders (4)	0	0	350,000	350,000	350,000
Total Capital Outlay		**0**	**0**	**667,000**	**667,000**	**667,000**
Total TSPLOST-2018 Fund Expenditures		**1,504,586**	**0**	**2,328,078**	**2,328,078**	**2,328,078**

SPLOST-2020 FUND 327

Fund Profile

A referendum was held during November 2020 to determine if the voters wanted to continue the 1% Special Purpose Local Option Sales Tax (SPLOST) for a six year period to raise $7,950,000 for funding transportation projects including the construction, repair, and maintenance of transportation infrastructure, building construction, renovation and maintenance, community and recreation projects, public safety projects including upgrades and improvements for the Fire Department, Sheriff's Office and EMA, vehicles and equipment for the Fire Department, Sheriff's Office, Public Works, and other Board of Commissioner's departments, and allocations to each city for their projects. During the referendum, 6,683 citizens voted – 4,446 (66.5%) for the SPLOST and 2,237 (33.5%) against the SPLOST. Since the referendum was approved, the SPLOST went into effect on January 1, 2021 and will continue until December 31, 2026. This Fund is used to account for the SPLOST-2020 proceeds and ensure that these funds are used for the intended purposes.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2024-25 Budget Highlights

- Purchased/contracted services for engineering expenses include $36,000 to design the Jamar subdivision road paving and drainage project and $12,300 to design the Bethlehem Church Road culvert project for a total of $48,300.

- Purchased/contracted services for contracted construction expenses include $600,000 to construct the Jamar subdivision road paving and drainage project and $220,000 to construct the Bethlehem Church Road culvert project for a total of $820,000.

- Capital outlay expenses include $16,000 for SCBA bottles, $250,000 for a 4,000 gallon tanker, and $40,000 for water connections to selected pivot systems to increase water availability for the Fire Department as well as $60,000 for a replacement 15 passenger van for the Senior Center for field trips for a total of $366,000.

- Other cost expenses include $506,300 for allocation to the cities for their projects.

SPLOST-2020 FUND 327

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Taxes						
327-313200	SPLOST-2020	1,382,911	0	1,500,000	1,500,000	1,500,000
Total Taxes		**1,382,911**	**0**	**1,500,000**	**1,500,000**	**1,500,000**
Investment Income						
327-361000	Interest Revenues	0	0	55,000	55,000	55,000
Total Investment Income		**0**	**0**	**55,000**	**55,000**	**55,000**
Other Financing Sources						
327-3999999	Use of Fund Reserves	0	0	185,600	185,600	185,600
Total Other Financing Sources		**0**	**0**	**185,600**	**185,600**	**185,600**
Total SPLOST-2020 Fund Revenues		**1,382,911**	**0**	**1,740,600**	**1,740,600**	**1,740,600**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
327-521204	Engineer	0	0	48,300	48,300	48,300
327-523300	Advertising	216	0	0	0	0
327-523851	Contracted Construction	794,707	0	820,000	820,000	820,000
Total Purchased / Contracted Services		**794,923**	**0**	**868,300**	**868,300**	**868,300**
Capital Outlay						
327-542500	SCBA Bottles for FD	0	0	16,000	16,000	16,000
327-542200	4,000 Gallon Tanker FD	0	0	250,000	250,000	250,000
327-542501	Pivot Connections for FD	0	0	40,000	40,000	40,000
327-542201	15 Passenger Van for Sr. Ct	0	0	60,000	60,000	60,000
Total Capital Outlay		**0**	**0**	**366,000**	**366,000**	**366,000**

SPLOST-2020 FUND 327

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget

Other Costs

327-571901	Allocation to Quitman	396,838	0	399,000	399,000	399,000
327-571902	Allocation to Morven	56,798	0	57,000	57,000	57,000
327-571903	Allocation to Barwick	20,178	0	20,300	20,300	20,300
327-571904	Allocation to Pavo	29,146	0	30,000	30,000	30,000
Total Other Costs		**502,960**	**0**	**506,300**	**506,300**	**506,300**

Total SPLOST-2020 Fund Expenditures	**1,297,883**	**0**	**1,740,600**	**1,740,600**	**1,740,600**









ENTERPRISE FUNDS

Enterprise Funds are used to account for all county operations that are financed and operated in the same manner as private enterprise, on a self-supporting basis. The county has two Enterprise Funds: Fire Protection Fund and Solid Waste Fund.

FIRE PROTECTION FUND 581

Fund Profile

The Brooks County Fire Department operates two 24/7 fire stations and seven volunteer fire stations to protect lives, property, and the environment from fire and other emergencies on a county-wide basis except for within the City of Quitman. The City of Quitman has its own paid fire department. Specifically, the county's Fire Department provides fire prevention, fire suppression, rescue operations, hazardous material response, pre-fire planning and inspections, assist the cities with their fire hydrants, and conducts community outreach. This Fund receives funding from a tiered fire service fee placed on the annual tax bill.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Fire Chief	1	1	1
Captain	3	3	4
Lieutenant	3	3	3
Firefighter	9	9	9
Captain (part-time)	1	1	1
Firefighter (part-time)	8	8	8
Volunteer Firefighter	10	10	10
Support Volunteer	4	4	4
Total Positions (FT)	**16**	**16**	**17**
Total Positions (PT)	**9**	**9**	**9**
Total Positions (Vol)	**14**	**14**	**14**

FY 2024-25 Budget Highlights

- Regular employee expenses have increased $12,000 (salary and benefits) to hire a full-time captain to oversee training, fire inspections, and other duties.
- Technical services expenses include $6,000 for testing of SCBAs, ladder truck, and cylinders.
- Dues/fees expenses include $14,400 to continue to fund the agreement with the City of Thomasville for fire services in the Pavo and Barwick areas.
- Rental expenses include $9,400 to continue to lease a vehicle from the Enterprise lease program.
- Contract labor expenses include $3,200 for volunteer firefighter training.
- Small equipment expenses include $10,000 to purchase lawn equipment to mow all stations rather than have a private company perform this service for a cost of $14,640 annually.

FIRE PROTECTION FUND 581

FY 2024-25 Budget Highlights

- Capital outlay expenses include $40,000 to repair/renovate Station #1 to accommodate elections being held in the building and Station #2 to accommodate EMS activities in the building. The balance is for repairs and maintenance as needed.

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Charges for Services						
581-342209	Fire Protection Service Fees	854,764	925,290	1,000,000	1,000,000	1,000,000
Total Charges for Services		**854,764**	**925,290**	**1,000,000**	**1,000,000**	**1,000,000**
Investment Income						
581-361000	Interest Revenue	8,281	0	15,000	15,000	15,000
Total Investment Income		**8,281**	**0**	**15,000**	**15,000**	**15,000**
Oher Financing Sources						
581-391326	Transfer from General Fund	296,899	364,996	279,477	279,477	279,477
581-391327	Use of Fire Fund Reserves	0	0	250,000	250,000	250,000
Total Other Financing Sources		**296,899**	**364,996**	**529,477**	**529,477**	**529,477**
Total Fire Protection Fund Revenue		**1,159,944**	**1,290,286**	**1,544,477**	**1,544,477**	**1,544,477**

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
3520-511100	Regular Employees	637,304	773,161	777,000	777,000	777,000
3520-511200	Temporary Employees (PT)	15,919	25,000	45,000	45,000	45,000
3520-511300	Overtime	27,202	13,700	10,000	10,000	10,000
3520-512100	Health Insurance	63,834	77,876	129,000	129,000	129,000
3520-512200	Social Security/Medicare	48,779	60,256	60,000	60,000	60,000
3520-512700	Workers' Compensation	53,776	53,776	54,000	54,000	54,000
Total Personal Services & Employee Benefits		**846,814**	**1,003,769**	**1,075,000**	**1,075,000**	**1,075,000**

FIRE PROTECTION FUND 581

Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
3520-521202	Water/Sewer/Garbage	80	0	500	500	500
3520-521300	Technical Services	2,747	2,500	6,000	6,000	6,000
3520-521310	Drug Testing	2,998	500	1,000	1,000	1,000
3520-521400	Computer Software/Support	1,480	500	1,200	1,200	1,200
3520-522110	Disposal	4,409	5,000	1,600	1,600	1,600
3520-522220	Repair/Maintenance	58,185	55,000	60,000	60,000	60,000
3520-522280	Computer Maintenance	0	1,000	0	0	0
3520-522320	Rentals	1,394	1,500	11,000	11,000	11,000
3520-523101	Property/Auto/GL Insurance	35,612	35,000	56,500	56,500	56,500
3520-523103	Accident/Sickness Insurance	4,699	5,500	5,500	5,500	5,500
3520-523201	Telephone	2,267	1,500	1,600	1,600	1,600
3520-523203	Cell/Mobile Phones	3,591	1,800	2,100	2,100	2,100
3520-523204	Internet Service	0	1,500	1,500	1,500	1,500
3520-523300	Advertising	1,026	1,000	700	700	700
3520-523500	Travel	2,598	2,000	500	500	500
3520-523600	Dues/Fees	33,210	38,500	24,000	24,000	24,000
3520-523700	Education and Training	4,077	5,000	4,000	4,000	4,000
3520-523850	Contract Labor (volunteers)	20,015	500	3,200	3,200	3,200
3520-523860	Exterminator	0	0	260	260	260
3520-523961	Other Services	1,210	1,500	1,500	1,500	1,500
3520-523989	Program/Activities	895	1,500	1,000	1,000	1,000
Total Purchased / Contracted Services		**180,493**	**161,300**	**183,660**	**183,660**	**183,660**
Supplies						
3520-531102	Office Supplies	777	500	500	500	500
3520-531104	Postage	371	200	200	200	200
3520-531105	General Supplies	30,857	17,000	12,000	12,000	12,000
3520-531106	Cleaning & Janitorial	727	1,000	1,000	1,000	1,000
3520-531107	Uniforms	13,372	13,417	14,500	14,500	14,500
3520-531114	Turnout Gear	0	15,000	1,900	1,900	1,900
3520-531210	Propane	167	0	2,000	2,000	2,000
3520-531248	Electricity	12,941	12,700	13,000	13,000	13,000
3520-531270	Gasoline/Diesel/Oil	43,821	55,500	40,750	40,750	40,750
3520-531400	Books and Periodicals	2,290	2,000	2,000	2,000	2,000
3520-531600	Small Equipment	20,700	7,900	12,000	12,000	12,000
Total Supplies		**126,023**	**125,217**	**99,850**	**99,850**	**99,850**

FIRE PROTECTION FUND 581

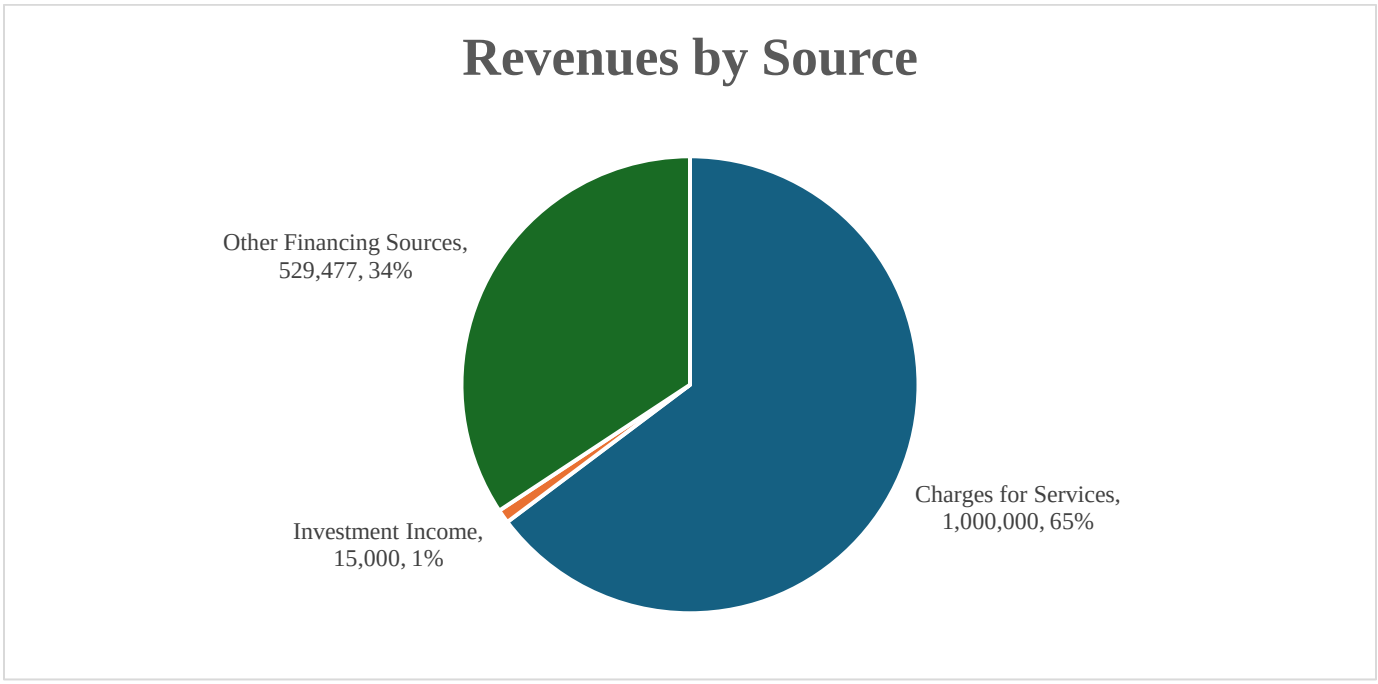
Expenditures

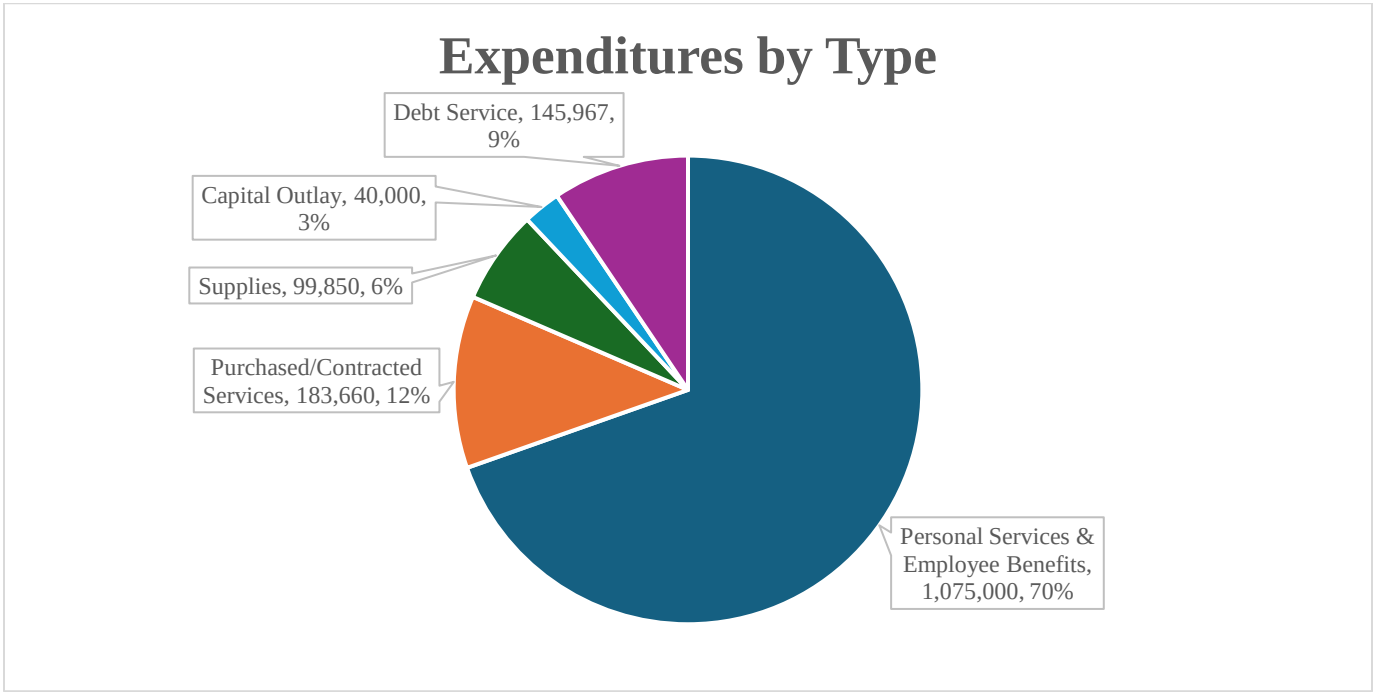
Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Capital Outlay						
3520-541300	Building Improvements	0	0	40,000	40,000	40,000
Total Capital Outlay		**0**	**0**	**40,000**	**40,000**	**40,000**
Debt Service						
581-581200	Principal-2020 Rosenbauer Pumper (2666)	0	0	40,650	40,650	40,650
581-581201	Principal-2021 Rosenbauer Pumper (4294)	0	0	32,354	32,354	32,354
581-581202	Principal-2024 Fouts Pumper	0	0	29,355	29,355	29,355
581-582200	Interest-2020 Rosenbauer Pumper (2666)	0	0	10,742	10,742	10,742
581-582201	Interest-2021 Rosenbauer Pumper (4294)	11,916	0	10,174	10,174	10,174
581-582202	Interest-2024 Fouts Pumper	0	0	22,692	22,692	22,692
Total Debt Service		**11,916**	**0**	**145,967**	**145,967**	**145,967**
Total Fire Protection Fund Expenditures		**1,165,246**	**1,290,286**	**1,544,477**	**1,544,477**	**1,544,477**



Main Fire Station / Headquarters

FIRE PROTECTION FUND 581





SOLID WASTE FUND 540

Fund Profile

The Solid Waste Enterprise Fund is responsible for collecting residential solid waste on a weekly basis in the unincorporated area of the county. The waste is collected curbside by an outsourced contractor (City of Thomasville subcontracting to Deep South) and transported to a certified MSW landfill (City of Thomasville's landfill) on a contractual basis. This Fund also operates two manned collection sites (Morven and Quitman) for county residents to dispose of large bulk waste and items such as cardboard and metal that could be recycled. This Fund generates revenue from a fee placed on the annual tax bill.

Staffing Plan

Position Title	FY 2022-23	FY 2023-24	FY 2024-25
Collection Site Attendant (full-time)	1	1	1
Collection Site Attendant (part-time)	1	1	1
Total Positions	**2**	**2**	**2**

FY 2024-25 Budget Highlights

- Technical services expenses include $37,000 for a private company to perform landfill methane monitoring and well testing at the permanently closed landfill for state compliance.
- Disposal expenses include $1,000,000 to pay an outsourced company to collect, transport, and dispose of the county's residential waste on a weekly curbside basis. This contract ends on September 1, 2026.
- Rental expenses include $2,000 to rent portable toilets for employee use.

SOLID WASTE FUND 540

Revenues

Account Number	Revenue Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Charges for Services						
540-337001	City of Quitman Fees	155,980	0	150,000	150,000	150,000
540-344111	Solid Waste Assessments	1,010,165	1,001,596	1,000,000	1,000,000	1,000,000
540-344116	Housing Authority Fees	3,850	0	1,800	1,800	1,800
Total Charges for Services		**1,169,995**	**1,001,596**	**1,151,800**	**1,151,800**	**1,151,800**
Investment Income						
540-361000	Interest Revenue	10,358	0	8,000	8,000	8,000
Total Investment Income		**10,358**	**0**	**8,000**	**8,000**	**8,000**
Other Financing Sources						
540-392100	Sale of Recyclables	0	0	8,400	8,400	8,400
540-399999	Use of Solid Waste Reserves	0	164,133	0	0	0
Total Other Financing Sources		**0**	**164,133**	**8,400**	**8,400**	**8,400**
Total Solid Waste Fund Revenues		**1,180,353**	**1,165,729**	**1,168,200**	**1,168,200**	**1,168,200**

Expenditures

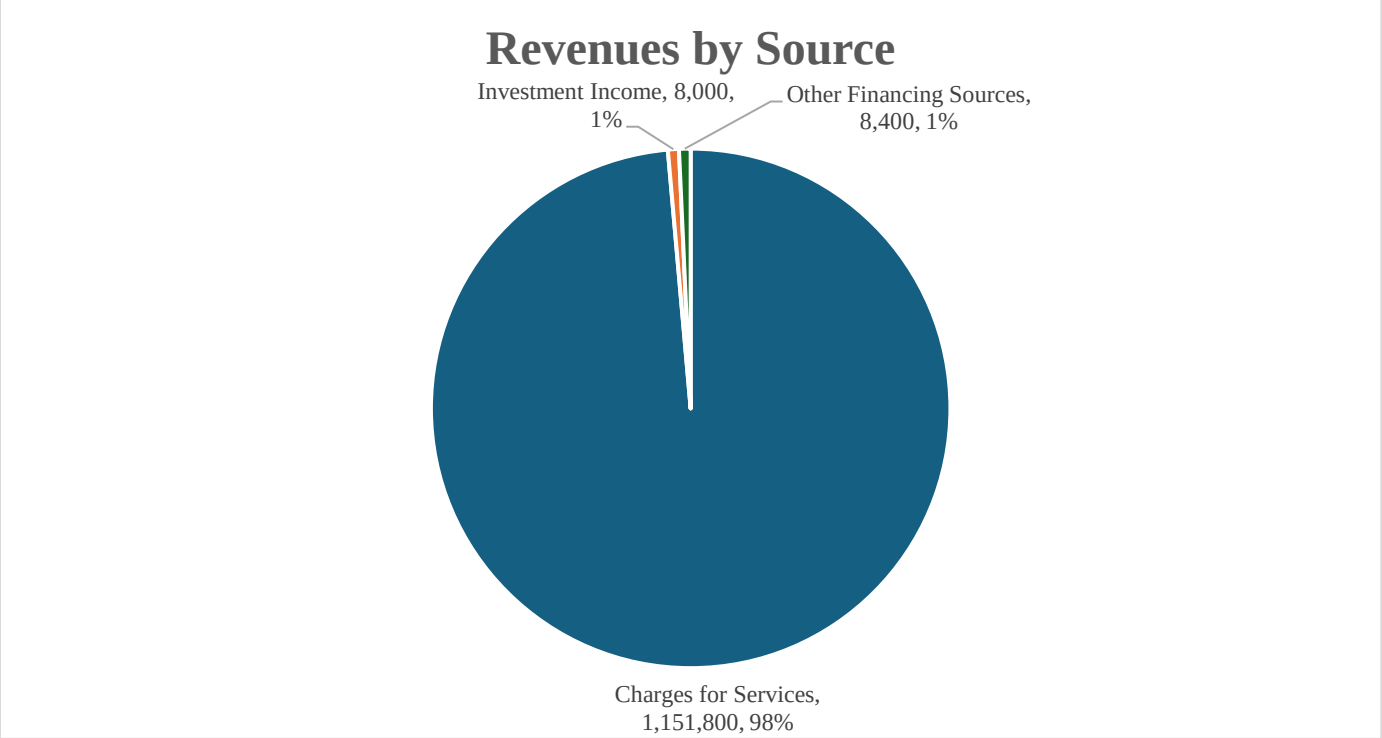
Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Personal Services & Employee Benefits						
540-511100	Regular Employees	78,659	77,431	57,000	57,000	57,000
540-512100	Health Insurance	0	0	11,000	11,000	11,000
540-512200	Social Security/Medicare	5,720	5,923	4,000	4,000	4,000
540-512400	Retirement	0	0	0	0	0
540-512700	Workers' Compensation	3,647	3,647	3,000	3,000	3,000
Total Personal Services & Employee Benefits		**88,026**	**87,001**	**75,000**	**75,000**	**75,000**

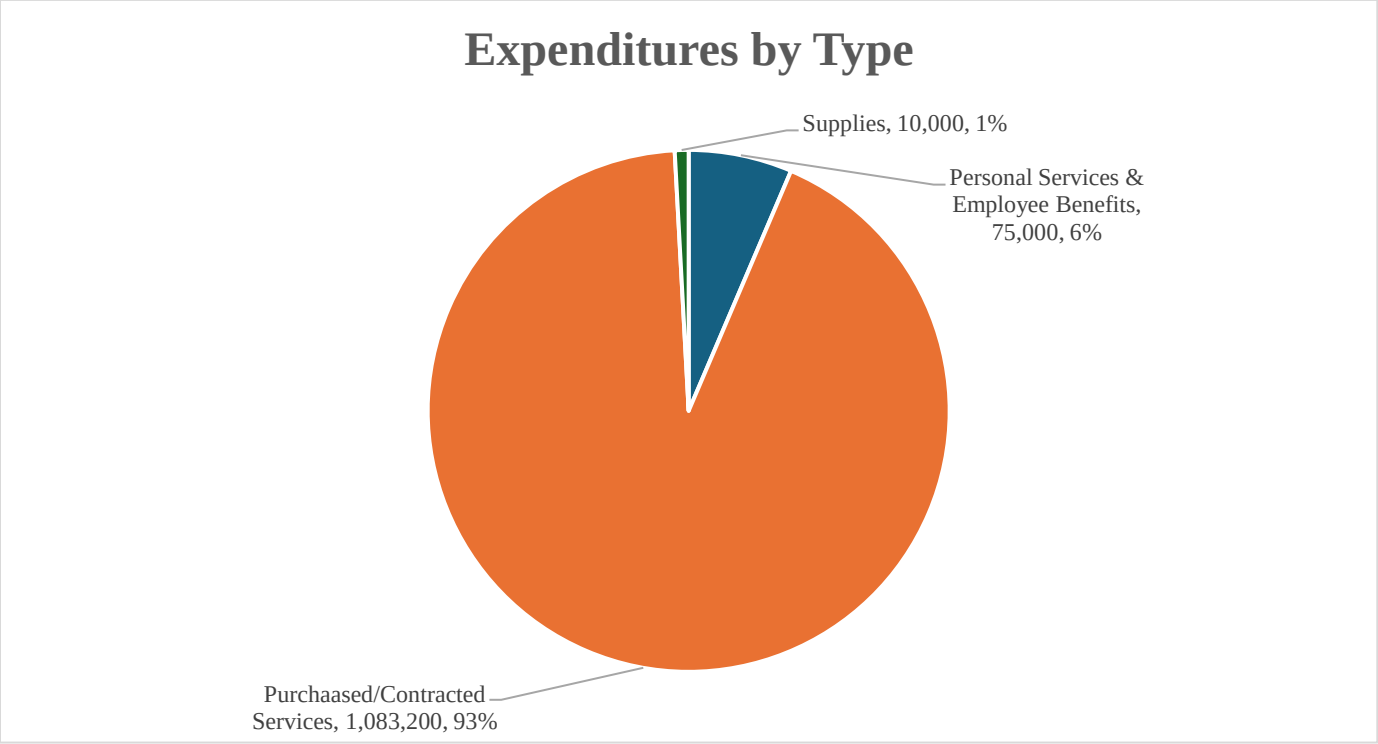
SOLID WASTE FUND 540

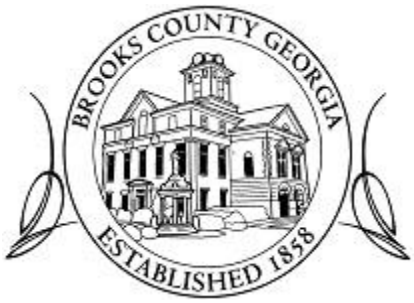
Expenditures

Account Number	Expenditure Description	FY 2022-23 Audited	FY 2023-24 Amended Budget	FY 2024-25 Department Requested Budget	FY 2024-25 Manager Proposed Budget	FY 2024-25 Commission Approved Budget
Purchased / Contracted Services						
540-521300	Technical Services	21,674	45,000	37,000	37,000	37,000
540-521310	Drug Testing	44	50	50	50	50
540-522110	Disposal	989,831	998,478	1,038,450	1,038,450	1,038,450
540-522220	Repair/Maintenance	13,828	13,000	5,000	5,000	5,000
540-522320	Rental	1,593	2,000	2,000	2,000	2,000
540-523100	Property/Auto/GL Insurance	0	0	0	0	0
540-523202	Cell/Mobile Phone	1,771	2,200	500	500	500
540-523600	Dues/Fees	138	0	200	200	200
Total Purchased / Contracted Services		**1,028,879**	**1,060,728**	**1,083,200**	**1,083,200**	**1,083,200**
Supplies						
540-531105	General Supplies	1,331	3,000	2,000	2,000	2,000
540-531201	Electricity	5,395	6,500	7,000	7,000	7,000
540-531270	Gasoline/Diesel/Oil	8,778	8,500	1,000	1,000	1,000
Total Supplies		**15,504**	**18,000**	**10,000**	**10,000**	**10,000**
Capital Outlay						
540-542500	Equipment	0	0	0	0	0
Total Capital Outlay		**0**	**0**	**0**	**0**	**0**
Total Solid Waste Fund Expenditures		**1,132,409**	**1,165,729**	**1,168,200**	**1,168,200**	**1,168,200**

SOLID WASTE FUND 540







LONG TERM DEBT SCHEDULE

LONG TERM DEBT

Road Department

Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Lease purchase of 2020 Mack truck (3568) for Road Dept. through KS State Bank at 4.46%. Paid by Road Dept.	2019	2024-25 2025-26	23,833 435	497 1	24,330 436
Total			**24,268**	**498**	**24,766**

Road Department

Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Lease purchase of Max Boom mower for Road Dept. through Leasing 2 Inc. at 3.22%. Paid by Road Dept.	2021	2024-25	54,491	1,753	56,244
Total			**54,491**	**1,753**	**56,244**

Emergency Telephone System Fund

Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Lease purchase of 911 phone and radio system through Government Capital Corporation at 2.98%. Paid by Emergency Telephone System Fund.	2021	2024-25 2025-26 2026-27	66,347 68,351 29,086	3,980 1,976 218	70,327 70,327 29,304
Total			**163,784**	**6,174**	**169,958**

Fire Protection Fund

Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Lease purchase of custom 2020 Rosenbauer Pumper (2666) through Community First National Bank at 2.974%. Paid by Fire Department Fund.	2021	2024-25 2025-26 2026-27 2027-28 2028-29 2029-30 2030-31 2031-32	40,650 41,859 43,104 44,386 45,707 47,066 48,466 49,908	10,742 9,533 8,288 7,006 5,685 4,326 2,926 1,484	51,392 51,392 51,392 51,392 51,392 51,392 51,392 51,392
Total			**361,146**	**49,990**	**411,136**

LONG TERM DEBT

Fire Protection Fund

Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Lease purchase of custom 2021 Rosenbauer Pumper (4294) through Community First National Bank. Paid by Fire Department Fund.	2022	2024-25	32,354	10,174	42,528
		2025-26	33,352	9,176	42,528
		2026-27	34,381	8,147	42,528
		2027-28	35,442	7,086	42,528
		2028-29	36,535	5,993	42,528
		2029-30	37,662	4,866	42,528
		2030-31	38,823	3,705	42,528
		2031-32	40,021	2,507	42,528
		2032-33	41,255	1,273	42,528
Total			**329,825**	**52,927**	**382,752**

Road Department

Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Lease purchase of motor grader (ENJ00128) through Caterpillar Financial Services Corp. at 5.439%. Paid by Road Dept.	2022	2024-25	43,905	13,623	57,528
		2025-26	46,293	11,235	57,528
		2026-27	155,633	9,395	165,028
Total			**245,831**	**34,253**	**280,084**

Road Department

Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Lease purchase of motor grader (EB400637) through Caterpillar Financial Services Corp. at 6.989%. Paid by Road Dept.	2022	2024-25	34,142	18,226	52,368
		2025-26	36,528	15,840	52,368
		2026-27	39,081	13,287	52,368
		2027-28	148,894	10,974	159,868
Total			**258,645**	**58,327**	**316,972**

Fire Protection Fund

Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Lease purchase of Fouts Pumper (7043) through Community National Bank at 5.89%. Paid by Fire Protection Fund.	2024	2024-25	29,355	22,692	52,047
		2025-26	31,085	20,962	52,047
		2026-27	32,917	19,130	52,047
		2027-28	34,857	17,190	52,047
		2028-29	36,912	15,135	52,047
		2029-30	39,088	12,959	52,047
		2030-31	41,391	10,656	52,047
		2031-32	43,831	8,216	52,047
		2032-33	46,414	5,633	52,047
		2033-34	49,150	2,897	52,047
Total			**385,000**	**135,470**	**520,470**

LONG TERM DEBT

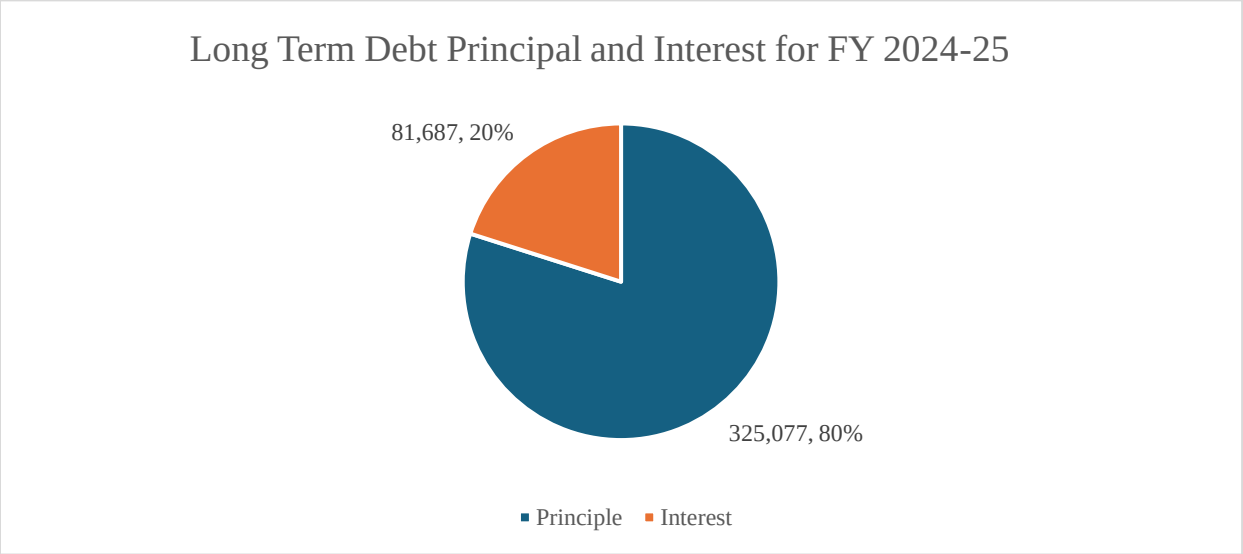
Total Debt Payments for FY 2024-25

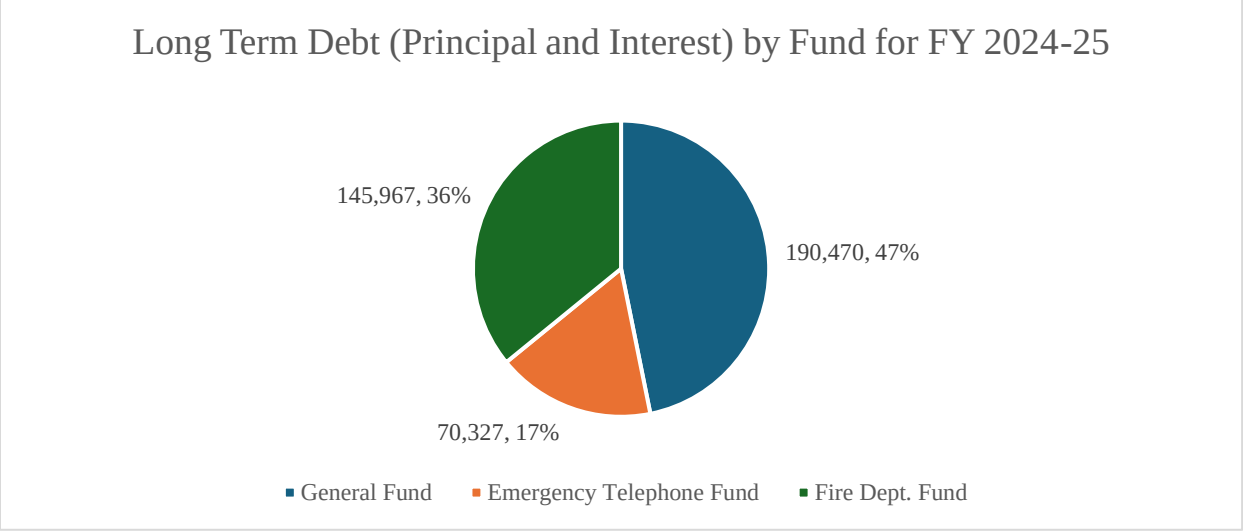
Principal	Interest	Total
325,077	81,687	406,764

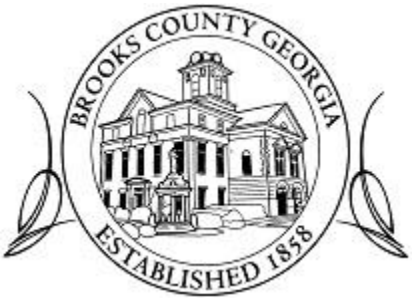
Total Debt Outstanding

Principal	Interest	Total
1,822,990	339,392	2,162,382

Total Debt Per Capita $2,162,382 / 16,245 = $133.11







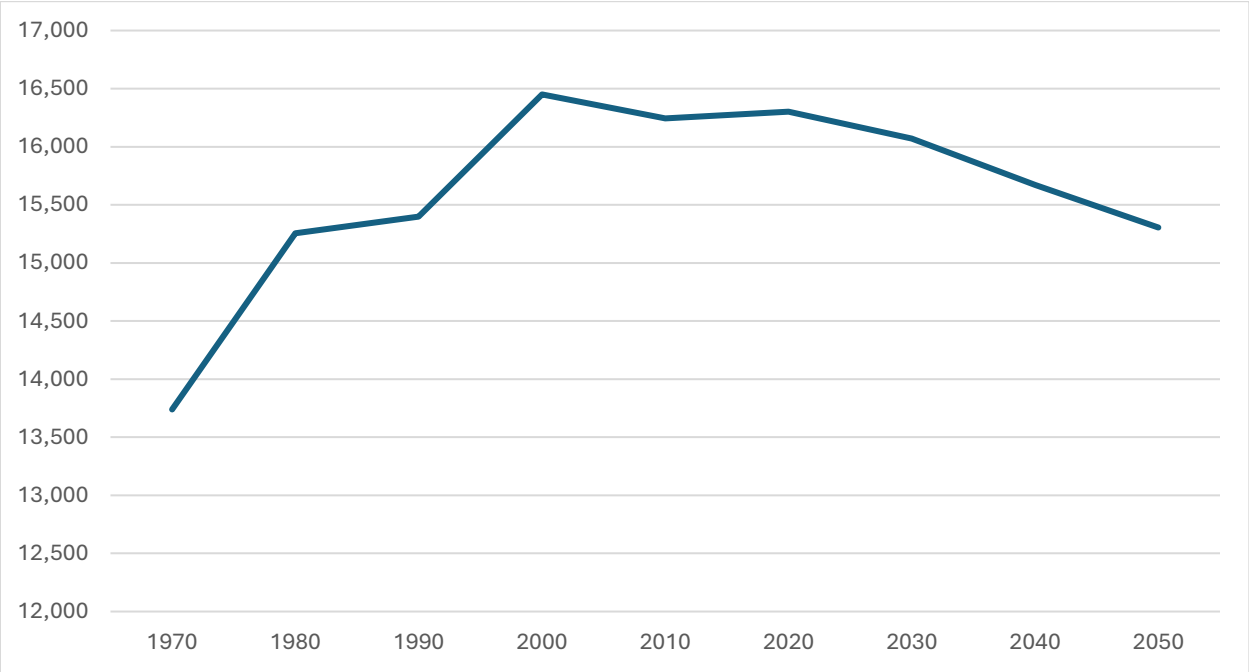
STATISTICAL INFORMATION

COUNTY EMPLOYEES BY TYPE

Department	Total	Full-Time	Part-Time	Elected	Board Member	Supplement
General Fund						
Administration	6	6				
Board of Commissioners	6	1		5		
Board of Elections	7	2	2		3	
Building Inspections	1	1				
Building Maintenance	3	3				
Clerk of Superior Court	7	3		1	3	
Coroner	4		3	1		
Emergency Management	0					
Extension Service	5					5
Fleet Management	0					
Information Technology	2	2				
Juvenile Court	1		1			
Magistrate Court	7	4	2	1		
Mowing Department	5	5				
Non-Departmental	0					
Planning & Zoning	6	1			5	
Probate Court	2	1		1		
Road Department	0					
Senior Center	1	1				
Sheriff Office-Admin.	3	2		1		
Sheriff Office-CID	6	6				
Sheriff Office-Uniform	16	16				
Sheriff Office-Jail	23	21	2			
Sheriff Office-Narcotics	4	4				
Sheriff Office-Court Svs	2	2				
Sheriff Office-Animal	2	2				
State Court	2	1	1			
Superior Court	9			5		4
Tax Assessor	6	3			3	
Tax Commissioner	6	5		1		
Special Revenue Funds						
Emg. Telephone Fund	14	12	2			
Local Victim Asst. Fund	2	2				
Enterprise Funds						
Fire Protection Fund	40	17	23			
Solid Waste Fund	2	1	1			
Total Employees	**200**	**124**	**37**	**16**	**14**	**9**

As of July 1, 2024

COUNTY POPULATION



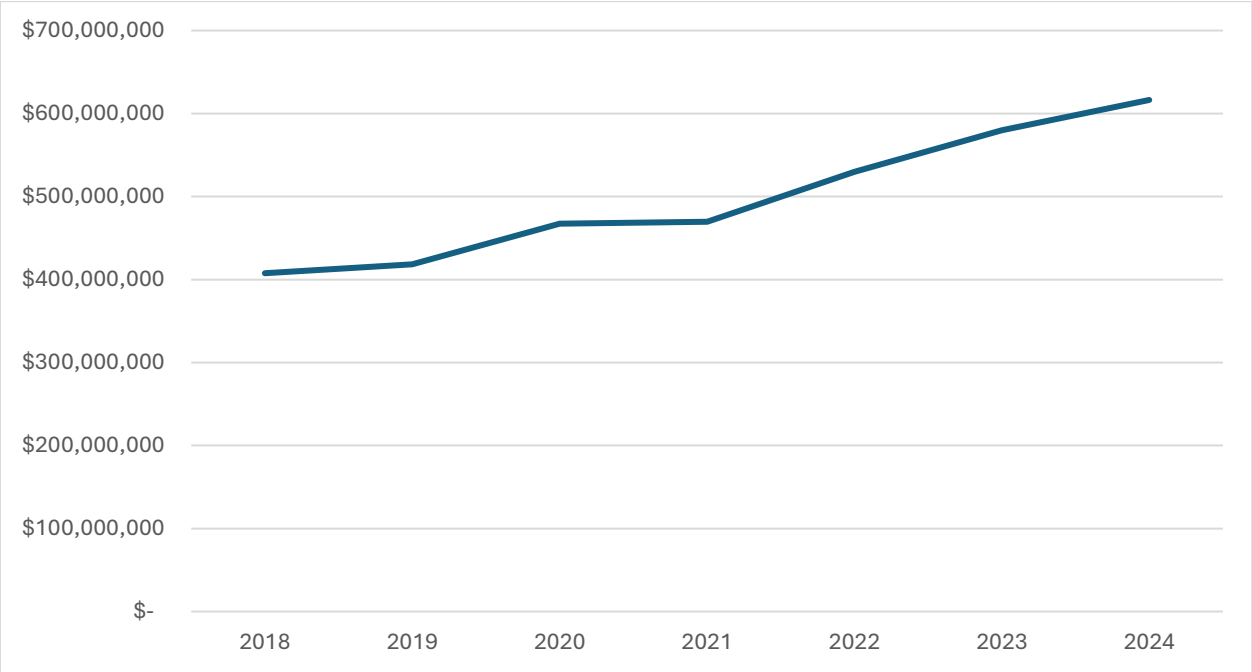
Year	Population
1970	13,739
1980	15,255
1990	15,398
2000	16,450
2010	16,243
2020	16,301
2030	16,070
2040	15,672
2050	15,305

Source: Governor's Office of Planning and Budget

Current Population Breakdown

Unincorporated Brooks County: 11,303
City of Quitman: 4,101
City of Pavo: 623 (partially in Thomas County)
City of Morven: 519
City of Barwick: 360 (partially in Thomas County)
Total: 16,906

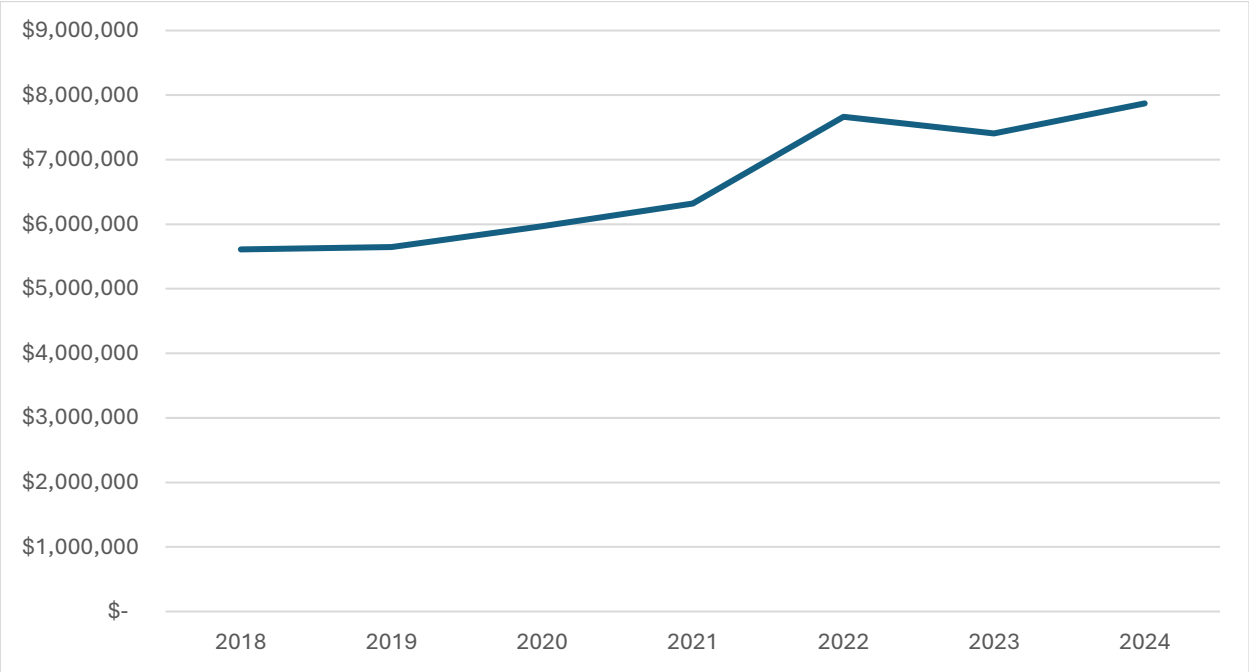
TOTAL COUNTY TAX DIGEST VALUE



Year	Total County Tax Digest Value
2018	$407,607,121
2019	418,459,806
2020	467,150,621
2021	469,436,705
2022	529,842,353
2023	579,883,249
2024	616,321,555

Source: Five Year History of Levy

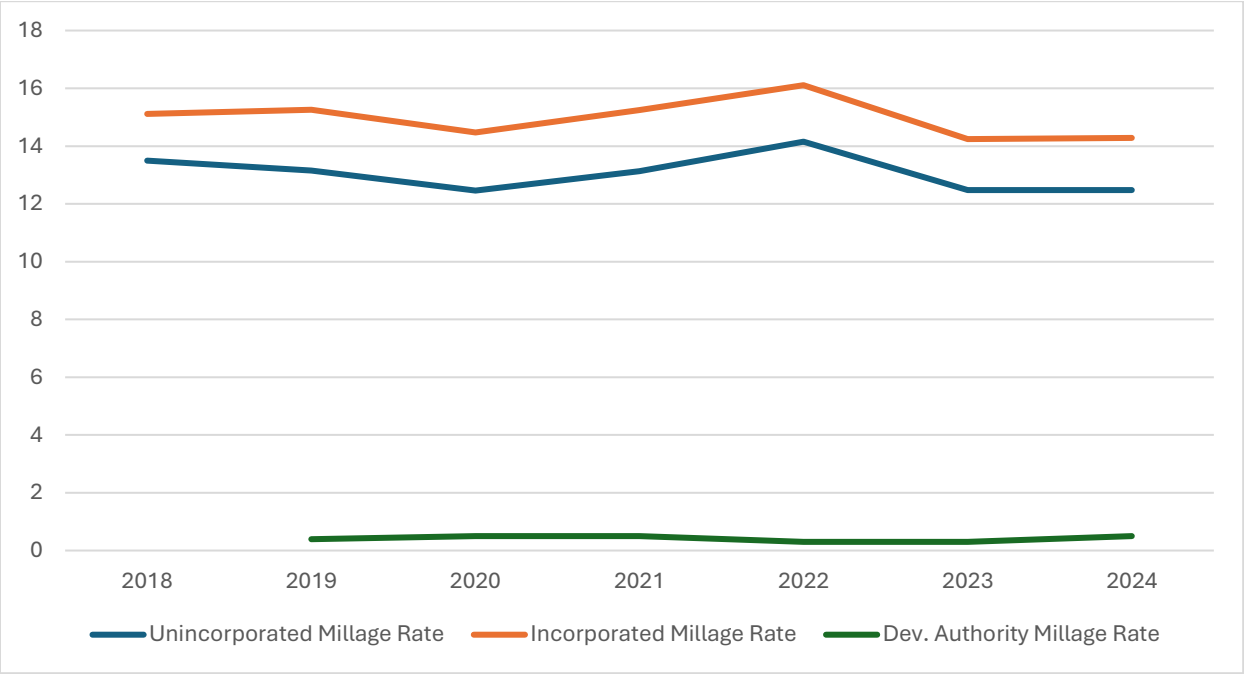
TOTAL COUNTY TAXES LEVIED



Year	Total County Property Taxes Levied
2018	$5,609,229
2019	5,644,724
2020	5,969,719
2021	6,319,597
2022	7,664,162
2023	7,404,185
2024	7,871,006

Source: Five Year History of Levy

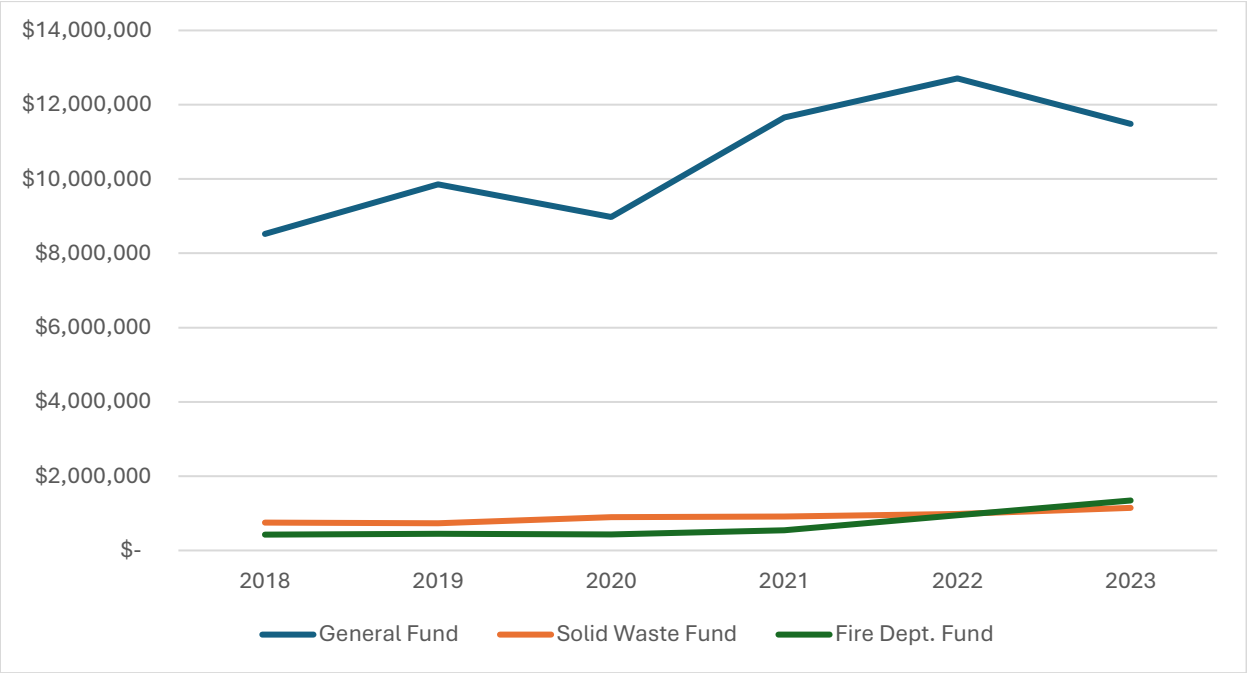
MILLAGE RATE HISTORY



Year	Unincorporated Area Millage Rate	Incorporated Area Millage Rate	Dev. Authority Millage Rate
2018	13.494	15.118	
2019	13.149	15.252	0.393
2020	12.460	14.468	0.500
2021	13.127	15.247	0.500
2022	14.152	16.107	0.300
2023	12.474	14.242	0.300
2024	12.474	14.287	0.500

Source: Five Year History of Levy

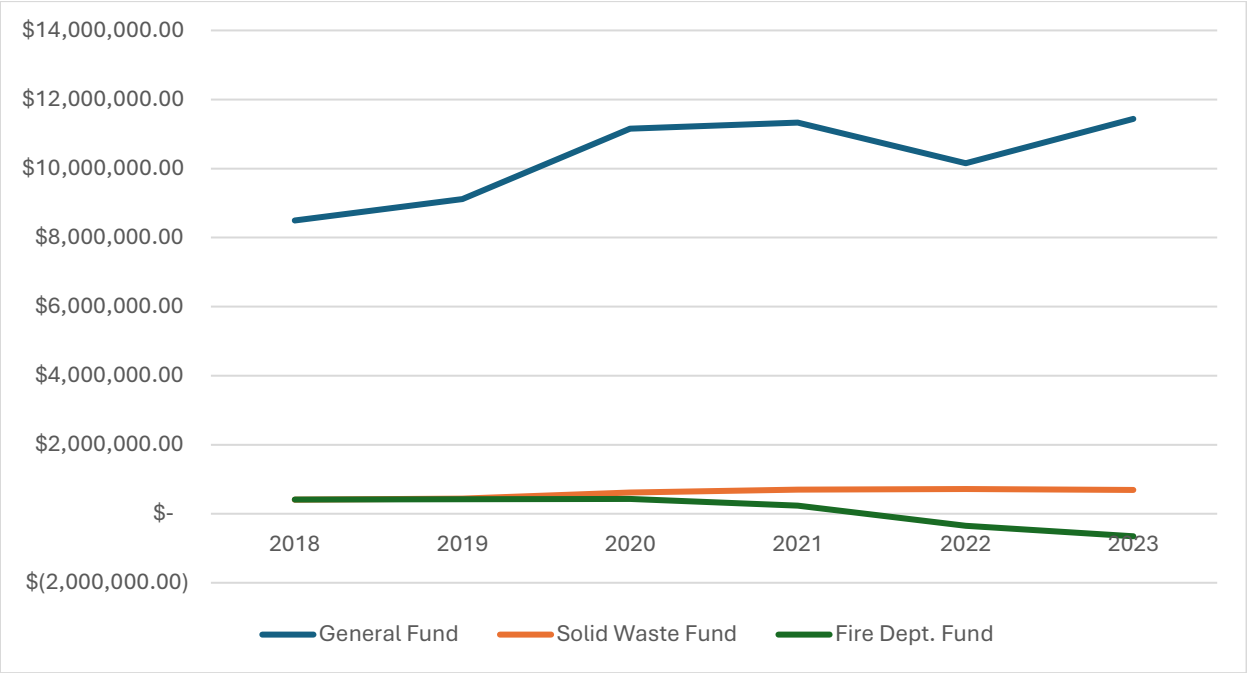
AUDITED EXPENSES of the GENERAL FUND, FIRE PROTECTION FUND & SOLID WASTE FUND



Fiscal Year Ending	General Fund	Solid Waste Fund	Fire Protection Fund
2018	$8,521,845	$746,066	$425,994
2019	9,860,422	732,483	452,288
2020	8,974,828	899,583	433,350
2021	11,654,382	916,735	542,936
2022	12,708,570	980,222	944,272
2023	11,480,492	1,146,321	1,345,581

Source: Annual Audit

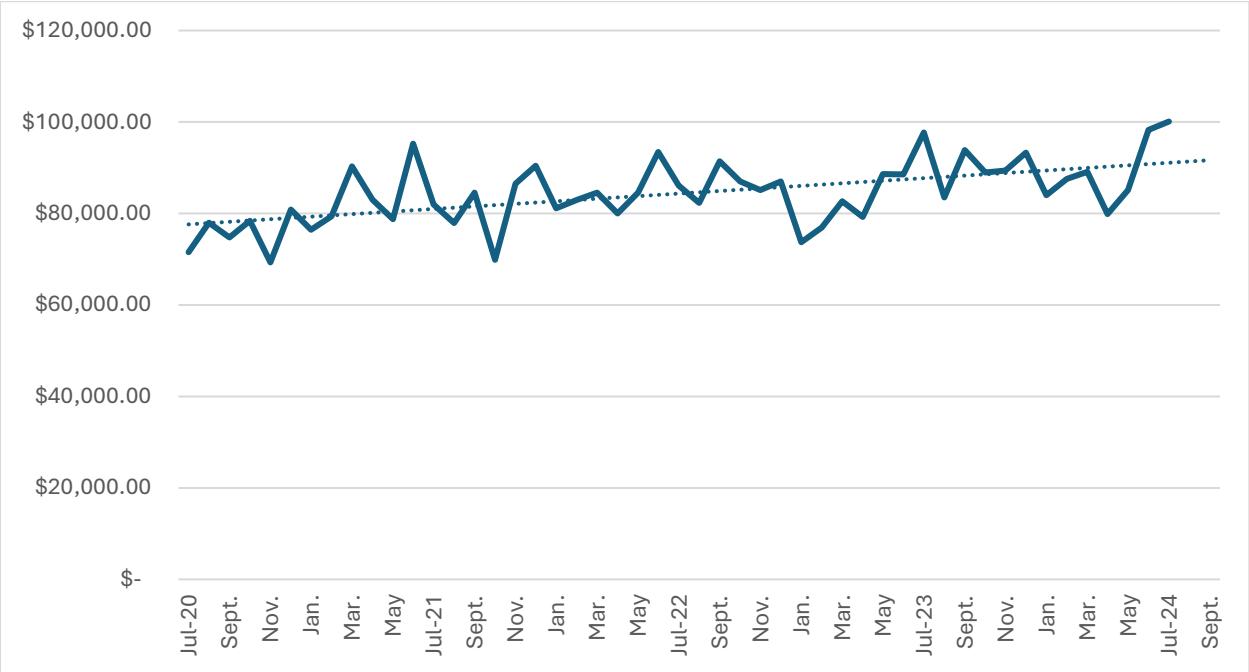
UNASSIGNED/UNRESTRICTED FUND BALANCES of the GENERAL FUND, FIRE PROTECTION FUND, & SOLID WASTE FUND



Fiscal Year Ending	General Fund	Solid Waste Fund	Fire Protection Fund
2018	$8,494,359	$407,749	$415,118
2019	9,114,792	436,870	423,548
2020	11,155,446	618,957	428,060
2021	11,334,669	699,863	230,607
2022	10,151,916	715,664	(348,008)
2023	11,437,836	687,123	(653,160)

Source: Annual Audit

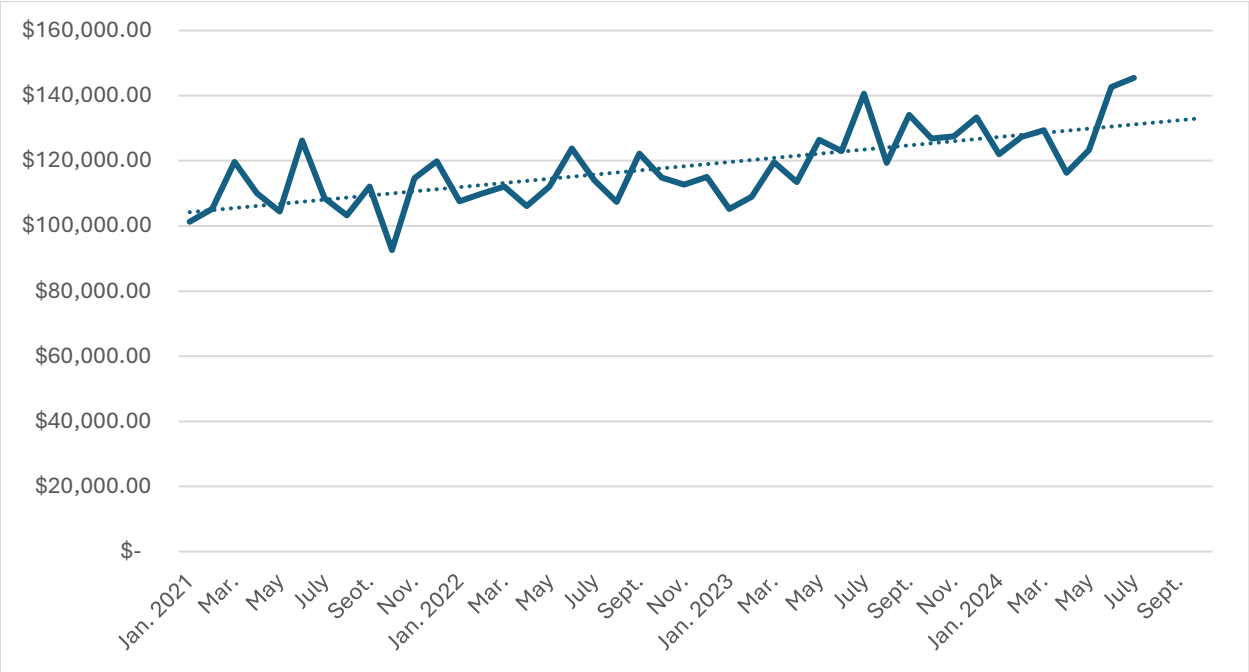
LOCAL OPTION SALES TAX COLLECTIONS



Month	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
July	71,527.35	81,935.60	86,092.72	97,712.27	100,102.94
Aug.	77,993.15	77,897.43	82,323.85	83,509.10	
Sept.	74,740.40	84,544.15	91,439.23	93,853.42	
Oct.	78,380.65	69,867.66	87,034.48	88,935.90	
Nov.	69,304.59	86,495.67	85,097.80	89,395.79	
Dec.	80,835.42	90,444.84	87,023.58	93,319.34	
Jan.	76,441.57	81,158.04	73,695.52	83,972.48	
Feb.	79,353.79	82,977.68	76,903.50	87,555.90	
Mar.	90,314.63	84,581.85	82,666.44	89,102.28	
Apr.	83,040.49	80,041.56	79,249.26	79,899.57	
May	78,778.79	84,541.00	88,642.73	85,088.11	
June	95,254.89	93,430.99	88,570.97	98,290.54	
Total	**955,965.72**	**997,916.47**	**1,008,740.08**	**1,070,634.70**	**100,102.94**

Source: Georgia Dept. of Revenue

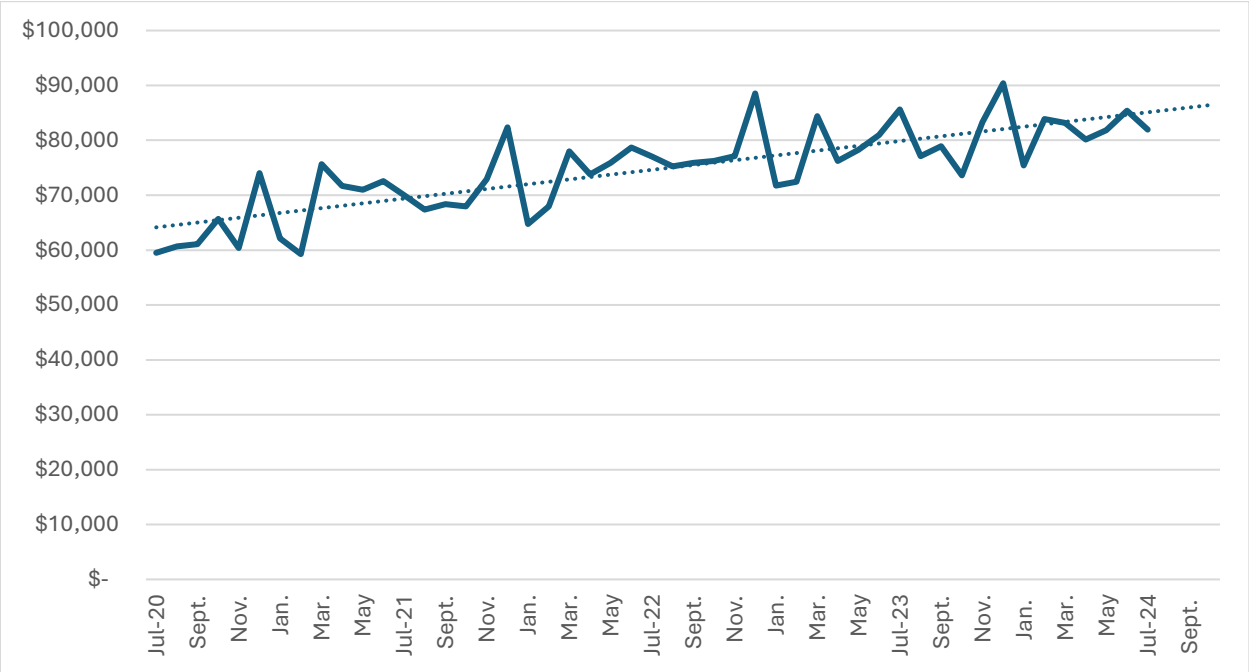
SPLOST-2020 COLLECTIONS county only



Month	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
July		108,581.48	114,089.12	140,576.72	145,453.70		
Aug.		103,230.10	107,396.65	119,314.24			
Sept.		112,038.58	122,220.34	134,084.18			
Oct.		92,588.62	114,854.63	126,820.03			
Nov.		114,625.19	112,700.83	127,546.46			
Dec.		119,857.91	115,078.53	133,283.28			
Jan.	101,301.46	107,550.75	105,185.06	122,054.55			
Feb.	105,160.22	109,962.12	108,935.06	127,320.32			
Mar.	119,685.46	112,087.47	119,507.74	129,427.54			
Apr.	110,042.01	106,071.26	113,431.46	116,297.69			
May	104,398.29	112,035.51	126,479.54	123,611.50			
June	126,232.56	123,814.79	123,031.71	142,604.55			
Total	**666,820.00**	**1,322,443.78**	**1,382,910.67**	**1,542,941.06**	**145,453.70**		
Total to Date: $5,060,569.21 or an average of $117,688 per month.							
FY 2020-21 monthly average: $111,137							
FY 2021-22 monthly average: $110,204							
FY 2022-23 monthly average: $115,243							
FY 2023-24 monthly average: $128,578							
FY 2024-25 monthly average: $145,454							
Projected collections during the 72 month period: $8,473,536 or 161% of budget ($5,268,918-county only)							
Collection period ends Dec. 31, 2026. 43 of the 72 months have been collected or 59.7%.							

Source: Georgia Dept. of Revenue

TSPLOST-2018 COLLECTIONS county only



Month	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
July	59,506.84	69,988.89	77,043.35	85,641.37	81,924.24
Aug.	60,642.75	67,348.75	75,229.58	77,096.14	
Sept.	61,060.58	68,368.41	75,893.47	78,900.32	
Oct.	65,710.55	67,942.90	76,254.58	73,623.41	
Nov.	60,392.95	72,889.66	77,124.49	83,307.01	
Dec.	74,017.88	82,361.50	88,565.97	90,394.71	
Jan.	62,114.57	64,780.27	71,740.46	75,420.89	
Feb.	59,268.43	67,938.21	72,444.02	83,871.65	
Mar.	75,666.34	77,966.95	84,380.95	83,175.50	
Apr.	71,666.16	73,793.36	76,256.33	80,134.57	
May	71,012.52	75,870.34	78,252.54	81,847.79	
June	72,593.40	78,688.29	80,942.99	85,391.82	
Total	**793,652.97**	**867,937.53**	**934,128.73**	**978,805.18**	**81,924.24**

Source: Georgia State Financing and Investment Commission

NEARBY COUNTIES' UNINCORPORATED MILLAGE RATES and SALES TAX RATES COMPARISON

No.	County	2023 Unincorporated Millage Rate	2024 Sales Tax Rate
1	Lowndes	11.278	8%
2	Cook	11.862	8%
3	Brooks	12.774	8%
4	Worth	13.143	8%
5	Tift	13.157	8%
6	Thomas	13.322	7%
7	Colquitt	14.362	8%
8	Grady	17.364	8%
9	Mitchell	18.000	8%

Source: Georgia Department of Revenue

TOP TEN PROPERTY TAXPAYER FOR 2023

No.	Taxpayer	2023 Assessed Value	2023 Property Taxes Levied
1	Sabal Trail Transmission, LLC (Utility)	$26,406,640	$672,780
2	Quitman Solar, LLC (Solar Energy)	14,057,343	358,149
3	Quitman Solar II, LLC (Solar Energy)	13,266,304	336,976
4	Langboard, Inc. (Forestry)	9,627,954	201,726
5	Georgia Power Company (Utility)	6,639,598	175,074
6	Colquitt EMC (Utility)	5,866,127	149,554
7	Four Oaks Plantation, LLC (Plantation)	9,311,356	112,605
8	CSX Transportation, Inc. (Utility)	4,206,080	110,595
9	BCT Gin Co. Inc. (Cotton Gin)	4,136,757	106,491
10	The Langdale Company (Forestry)	15,094,256	90,030
Total		**108,612,415**	**2,313,980**

Source: Tax Commissioner's Office



Brooks County Board of Commissioners

610 S. Highland Road
Quitman, Georgia 31643
(229) 263-5561

www.brookscountyga.gov