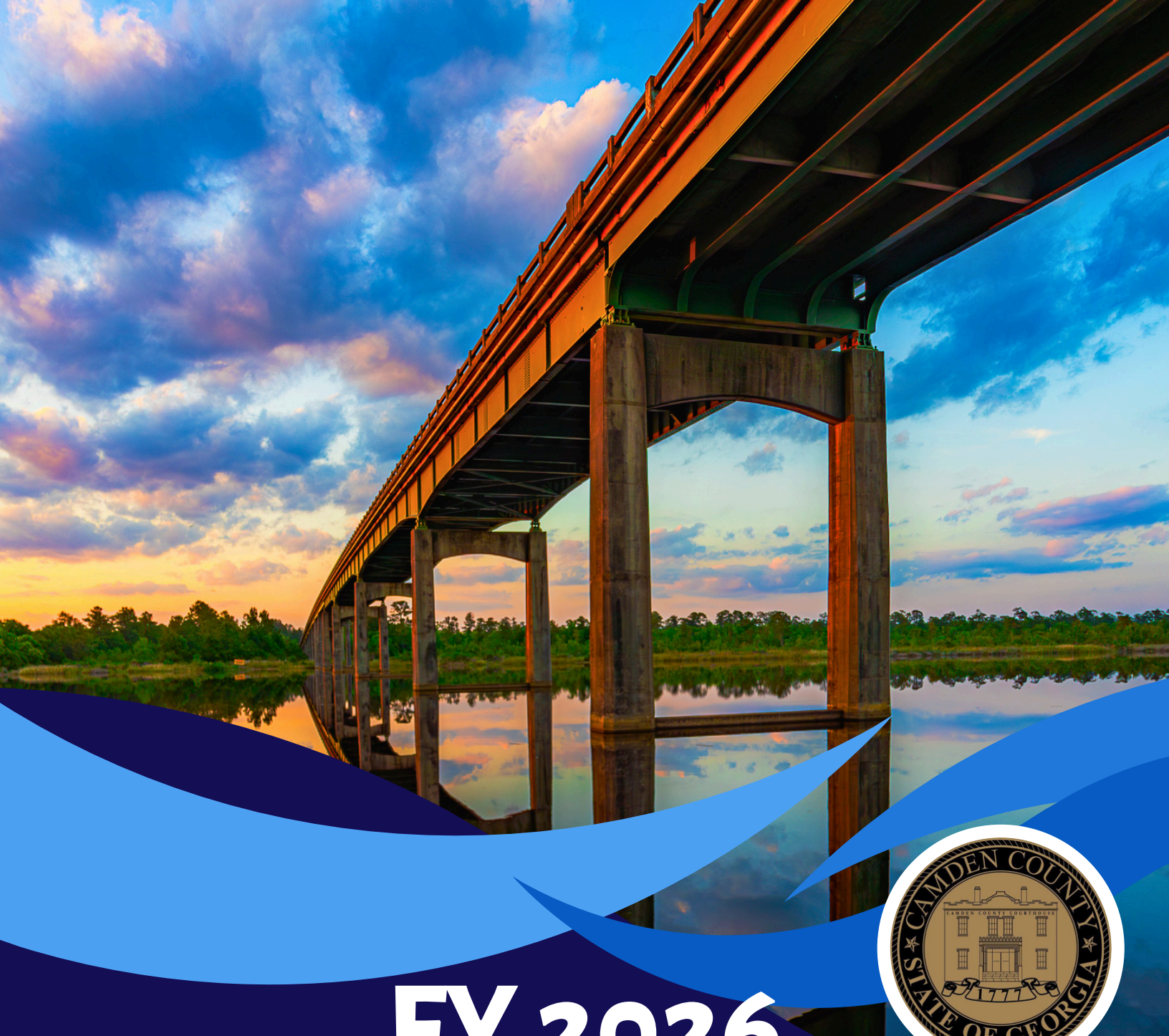


FY 2026
Adopted Budget

Camden County Board of Commissioners

Camden County, Georgia

July 1, 2025 - June 30, 2026

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Camden County
Georgia

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

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A Resolution to Adopt a County Budget
For Camden County, Georgia

BE IT RESOLVED BY THE CAMDEN COUNTY BOARD OF COMMISSIONERS, CAMDEN COUNTY, GEORGIA, that the County enact a Resolution to be entitled A Budget Resolution for Camden County, Georgia, for the fiscal year commencing July 1, 2025, and ending June 30, 2026, to read as follows:

BE IT RESOLVED, that the County hereby use the insurance premium tax received in the prior year, in the amount of $1,485,532, to reduce the Unincorporated Tax District costs for fire services for the unincorporated residents as shown in the attached exhibits; and

BE IT RESOLVED, that the County hereby adopt the General Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit A; and

BE IT FURTHER RESOLVED, that the County hereby adopt the Law Library Fund Budget, Jail Construction & Staffing Fund Budget, the Curbside Collection Fund Budget, and the Shared Assets Fund Budget, Opioid Settlement Fund Budget, Emergency Telephone System Fund Budget, and the Drug Abuse Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit B; and

BE IT FURTHER RESOLVED, that the County hereby adopt the Unincorporated Tax District Fund Budget, American Rescue Plan Fund Budget, and the Hotel Motel Tax Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit C; and

BE IT FURTHER RESOLVED, that the County hereby adopt the Special Purpose Local Option Sales Tax (SPLOST #8) Fund Budget, the Special Purpose Local Option Sales Tax (SPLOST #9) Fund Budget, the Georgia Transportation Fund Budget, and the Impact Fees Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit D; and

BE IT FURTHER RESOLVED, that the Capital Improvements Fund Budget, the Two Rivers Gun Range Fund Budget, and the Solid Waste Authority Enterprise Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit E; now

THEREFORE, BE IT RESOLVED, that the Camden County Board of Commissioners does hereby adopt, resolve and enact the foregoing Budget Resolution for Camden County, Georgia.

Adopted this 24th day of June, 2025.

CAMDEN COUNTY BOARD OF COMMISSIONERS

Ben L. Casey, Chairman

Attest: Katie Bishop, County Clerk

CAMDEN COUNTY STATE OF GEORGIA

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Exhibit A

GENERAL FUND REVENUES

Summary of Revenues		FY2026 Budget
Taxes Collections :		
Current Year Property Taxes	$	29,077,650
All Other Taxes		10,499,054
Permits and Inspection Fees		259,550
State and Federal Funding		774,904
Commissions and Fees		4,086,250
Constitutional Offices		1,691,881
Interest Income		525,000
Miscellaneous		121,450
Other Financing Sources		53,000
Fund Balance Usage	$	718,817
Totals	$	47,807,556

***This budget is proposed with no change in the millage rate.**

GENERAL FUND EXPENDITURES

Summary of Expenditures		FY2026 Budget
Board of Commissioners	$	384,042
Board of Equalization		13,056
County Clerk		95,278
Administration		734,223
Elections & Registration		513,221
Special Appropriations		2,852,197
Finance & Budget		649,946
County Attorney		241,177
Information Technology		1,063,602
Human Resources		248,816
Tax Commissioner		875,763
Tax Assessor		1,043,293
Employee Health Insurance		4,661,094
Worker's Compensation Insurance		545,215
Risk Management		2,054,134
Onsite Wellness Clinic		659,958
Facilities Management		753,247
Superior Court		502,573
Clerk of Court		739,648
District Attorney		773,145
Magistrate Court		358,294
Probate Court		547,199
Juvenile Court		434,964

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Exhibit A (con't)

Public Defender	431,852
Sheriff's Office	6,978,367
School Resource Officers	333,558
Corrections	4,039,443
Adult Probation	11,620
Department of Juvenile Justice	11,504
Emergency Medical Services (EMS)	8,126,646
Coroner & Medical Examiner	76,404
Animal Control	360,145
Emergency Manaagement Agency (EMA)	348,082
Radio System	274,757
Public Works	1,879,953
Fleet Maintenance	411,205
Health Department	361,960
Mosquito Control	287,630
Department of Family Children Serv	109,760
Senior Center	234,494
County Library	541,112
Bryan Lang Historical Library	89,616
Planning & Development	840,594
County Agents	147,057
Forestry	25,093
Code Enforcement	142,619
Joint Development Authority	1,000,000
Debt Service	-
Totals	$ 47,807,556

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Exhibit B

LAW LIBRARY FUND

	FY2026 Budget
Revenues	$ 21,025
Expenditures	$ 21,025

JAIL CONSTRUCTION & STAFFING FUND

	FY2026 Budget
Revenues	$ 201,675
Expenditures	$ 201,675

CURBSIDE COLLECTION FUND

	FY2026 Budget
Revenues	$ 1,756,653
Expenditures	$ 1,756,653

SHARED ASSETS FUND

	FY2026 Budget
Revenues	$ 100,000
Expenditures	$ 100,000

OPIOID SETTLEMENT FUND

	FY2026 Budget
Revenues	$ 65,000
Expenditures	$ 65,000

EMERGENCY TELEPHONE SYSTEM FUND

	FY2026 Budget
Revenues	$ 1,825,247
Expenditures	$ 1,825,247

DRUG ABUSE FUND

	FY2026 Budget
Revenues	$ 67,500
Expenditures	$ 67,500

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Exhibit C

UNINCORPORATED TAX DISTRICT FUND

Summary of Revenues		FY2026 Budget
Current Year Taxes		1,861,835
State Insurance Premiums Tax		1,530,098
Miscellaneous		20,000
Proceeds Carried Forward		660,498
Totals	$	4,072,431

Summary of Expenditures		
Unincorporated - Public Works/ROW Mowing	$	781,709
Unincorporated - Fire Department		2,604,289
Unincorporated - Recreation		686,433
Totals	$	4,072,431

*** This budget will utilize $1,485,532 of the received 2025 Insurance Premiums Tax Collection.**

This budget is proposed with no change in millage rates.

Exhibit D

AMERICAN RESCUE PLAN FUND

		FY2026 Budget
Revenues	$	907,667
Expenditures	$	907,667

HOTEL / MOTEL TAX FUND

		FY2026 Budget
Revenues	$	145,500
Expenditures	$	145,500

Exhibit D

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST #8)

Summary of Revenues	FY2026 Budget
Special Purpose Local Option Sales Tax	$ -
Miscellaneous Revenue	500,000
Other Financing Sources	6,336,285
Totals	$ 6,836,285

Summary of Expenditures	
Capital Projects	$ 6,836,285
Totals	$ 6,836,285

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST #9)

Summary of Revenues	FY2026 Budget
Special Purpose Local Option Sales Tax	$ 13,824,208
Miscellaneous Revenue	84,000
Totals	$ 13,908,208

Summary of Expenditures	
Capital Projects	$ 9,494,484
Cities and PSA	4,413,724
Totals	$ 13,908,208

GEORGIA TRANSPORTATION FUND

	FY2026 Budget
Revenues	$ 2,143,472
Expenditures	$ 2,143,472

IMPACT FEES FUND

	FY2026 Budget
Revenues	$ 135,000
Expenditures	$ 135,000

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Exhibit E

CAPITAL IMPROVEMENTS FUND

	FY2026 Budget
Revenues	$ 563,993
Expenditures	$ 563,993

TWO RIVERS GUN RANGE

	FY2026 Budget
Revenues	$ 293,610
Expenditures	$ 293,610

SOLID WASTE ENTERPRISE FUND

Summary of Revenues	FY2026 Budget
Landfill Site Charges	$ 4,400,000
Other Revenues	400,000
Fund Balance Usage	159,732
Totals	$ 4,959,732

Summary of Expenditures	
Operating	$ 2,726,232
Non-Operating	1,100,000
Equipment	0
Other Capital Outlay	425,000
Debt Service	208,500
Funding of Liab. (Closure/Postclosure)	500,000
Totals	$ 4,959,732

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Camden County BOC, GA

Budget Report
Group Summary
For Fiscal: 2025-2026 Period Ending: 07/31/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL						
Revenue	47,807,556.00	47,807,556.00	0.00	0.00	-47,807,556.00	100.00 %
Expense	47,807,556.00	47,807,556.00	0.00	0.00	47,807,556.00	100.00 %
Fund: 100 - GENERAL Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 205 - LAW LIBRARY						
Revenue	21,025.00	21,025.00	0.00	0.00	-21,025.00	100.00 %
Expense	21,025.00	21,025.00	0.00	0.00	21,025.00	100.00 %
Fund: 205 - LAW LIBRARY Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 207 - JAIL CONST & STAFF						
Revenue	201,675.00	201,675.00	0.00	0.00	-201,675.00	100.00 %
Expense	201,675.00	201,675.00	0.00	0.00	201,675.00	100.00 %
Fund: 207 - JAIL CONST & STAFF Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 208 - CURBSIDE COLLECTION						
Revenue	1,756,653.00	1,756,653.00	0.00	0.00	-1,756,653.00	100.00 %
Expense	1,756,653.00	1,756,653.00	0.00	0.00	1,756,653.00	100.00 %
Fund: 208 - CURBSIDE COLLECTION Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 210 - SHARED ASSETS						
Revenue	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
Expense	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
Fund: 210 - SHARED ASSETS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 213 - OPIOID SETTLEMENT PAYMENTS						
Revenue	65,000.00	65,000.00	0.00	0.00	-65,000.00	100.00 %
Expense	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
Fund: 213 - OPIOID SETTLEMENT PAYMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 215 - EMERGENCY TELEPHONE SYS						
Revenue	1,825,247.00	1,825,247.00	0.00	0.00	-1,825,247.00	100.00 %
Expense	1,825,247.00	1,825,247.00	0.00	0.00	1,825,247.00	100.00 %
Fund: 215 - EMERGENCY TELEPHONE SYS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 230 - DRUG ABUSE						
Revenue	67,500.00	67,500.00	0.00	0.00	-67,500.00	100.00 %
Expense	67,500.00	67,500.00	0.00	0.00	67,500.00	100.00 %
Fund: 230 - DRUG ABUSE Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 231 - AMERICAN RESCUE PLAN						
Revenue	907,667.00	907,667.00	0.00	0.00	-907,667.00	100.00 %
Expense	907,667.00	907,667.00	0.00	0.00	907,667.00	100.00 %
Fund: 231 - AMERICAN RESCUE PLAN Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 270 - UNINCORPORATED TAX DIST						
Revenue	4,072,431.00	4,072,431.00	0.00	0.00	-4,072,431.00	100.00 %
Expense	4,072,431.00	4,072,431.00	0.00	0.00	4,072,431.00	100.00 %
Fund: 270 - UNINCORPORATED TAX DIST Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 275 - HOTEL/MOTEL TAX						
Revenue	145,500.00	145,500.00	0.00	0.00	-145,500.00	100.00 %
Expense	145,500.00	145,500.00	0.00	0.00	145,500.00	100.00 %
Fund: 275 - HOTEL/MOTEL TAX Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 328 - S.P.L.O.S.T. NO 8						
Revenue	6,836,285.00	6,836,285.00	0.00	0.00	-6,836,285.00	100.00 %
Expense	6,836,285.00	6,836,285.00	0.00	0.00	6,836,285.00	100.00 %
Fund: 328 - S.P.L.O.S.T. NO 8 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**

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Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 329 - S.P.L.O.S.T. NO 9						
Revenue	13,908,208.00	13,908,208.00	0.00	0.00	-13,908,208.00	100.00 %
Expense	13,908,208.00	13,908,208.00	0.00	0.00	13,908,208.00	100.00 %
Fund: 329 - S.P.L.O.S.T. NO 9 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 335 - GA TRANSPORTATION						
Revenue	2,143,472.00	2,143,472.00	0.00	0.00	-2,143,472.00	100.00 %
Expense	2,143,472.00	2,143,472.00	0.00	0.00	2,143,472.00	100.00 %
Fund: 335 - GA TRANSPORTATION Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 350 - CAPITAL IMPROVEMENTS PROG						
Revenue	563,993.00	563,993.00	0.00	0.00	-563,993.00	100.00 %
Expense	563,993.00	563,993.00	0.00	0.00	563,993.00	100.00 %
Fund: 350 - CAPITAL IMPROVEMENTS PROG Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 385 - IMPACT FEE						
Revenue	135,000.00	135,000.00	0.00	0.00	-135,000.00	100.00 %
Expense	135,000.00	135,000.00	0.00	0.00	135,000.00	100.00 %
Fund: 385 - IMPACT FEE Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 540 - SOLID WASTE ENTERPRISE						
Revenue	4,959,732.00	4,959,732.00	0.00	0.00	-4,959,732.00	100.00 %
Expense	4,959,732.00	4,959,732.00	0.00	0.00	4,959,732.00	100.00 %
Fund: 540 - SOLID WASTE ENTERPRISE Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Fund: 555 - TWO RIVERS GUN RANGE						
Revenue	293,610.00	293,610.00	0.00	0.00	-293,610.00	100.00 %
Expense	293,610.00	293,610.00	0.00	0.00	293,610.00	100.00 %
Fund: 555 - TWO RIVERS GUN RANGE Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**
Report Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00 %**

A Resolution to Adopt an Authority Budget
For Camden County, Georgia

BE IT RESOLVED BY THE CAMDEN COUNTY SOLID WASTE AUTHROITY, CAMDEN COUNTY, GEORGIA, that the Authority enact a Resolution to be entitled A Budget Resolution for Camden County, Georgia, for the fiscal year commencing July 1, 2025, and ending June 30, 2026, to read as follows:

BE IT RESOLVED, that the Authority hereby adopt the Curbside Collection Fund Budget, a summary of which is attached hereto; and

BE IT FURTHER RESOLVED, that the Authority hereby adopt the Solid Waste Enterprise Fund Budget as prepared and submitted, a summary of which is attached hereto; now

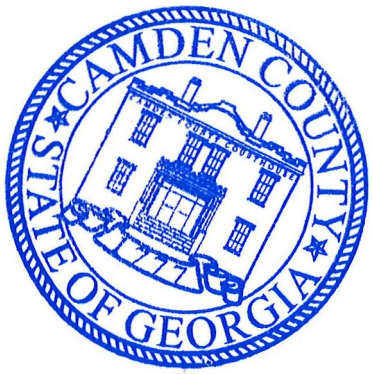
THEREFORE, BE IT RESOLVED, that the Camden County Solid Waste Authority does hereby adopt, resolve and enact the foregoing Budget Resolution for Camden County, Georgia.

Adopted this 24th day of June, 2025.

CAMDEN COUNTY SOLID WASTE AUTHORITY

Ben L. Casey, Chairman

Attest: Katie Bishop, County Clerk



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CURBSIDE COLLECTION FUND

	FY2026 Budget
Revenues	$ 1,756,653
Expenditures	$ 1,756,653

SOLID WASTE ENTERPRISE FUND

Summary of Revenues	FY2026 Budget
Landfill Site Charges	$ 4,400,000
Other Revenues	400,000
Fund Balance Usage	159,732
Totals	$ 4,959,732

Summary of Expenditures	
Operating	$ 2,726,232
Non-Operating	1,100,000
Equipment	0
Other Capital Outlay	425,000
Debt Service	208,500
Funding of Liab. (Closure/Postclosure)	500,000
Totals	$ 4,959,732

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County Administrator's Fiscal Year 2026 Budget Message for the Period July 1, 2025 to June 30, 2026

Introduction

To the Honorable Board of County Commissioners and the Citizens of Camden County: It is my privilege to present you the Fiscal Year 2026 Budget Message.

Strategic Plan 2025 – 2030 – 2040

The Board of County Commissioners, at their meeting on April 1, 2025, adopted a new Action Agenda for the County's Strategic Plan. The strategic framework for the future of Camden County is well documented in the Vision 2040, Goals for 2030, and the 2025 Action Agenda. The full 2025-2030-2040 Strategic Plan is available online at: www.camdencountyga.gov/StrategicPlan. This budget attempts to carry out the Camden County Board of Commissioners adopted 2025 Action Agenda and top and high priority actions to be addressed during Fiscal Year 2026.

Selected top and high priorities are listed below.

Policy Actions 2025
Top Priorities

- Public Safety Complex/Jail Facility/Animal Control Facility: Director, Funding Mechanism, and Actions ***Voters passed the SPLOST 9 referendum which includes $10,000,000 for the public safety complex/jail facility.***
- Service Collaboration with Sheriff's Office: Opportunities, Direction, and Actions ***No budget impact***
- Georgia-Florida Sports and Entertainment District: Desired Outcomes, Options, County Role, Direction, and Funding ***Voters passed the SPLOST 9 referendum which includes $10,000,000 for the sports district – no funds are budgeted for this year***
- Replacement General Aviation Airport: Direction and County Actions ***General Fund Special Appropriations includes ongoing funding for airport site selection update***
- Mental Health Strategy and County Role Actions: Needs/Problem Assessment, Report, Direction, County Role, Actions, and Funding ***No budget impact***
- Multi-Use Park Development, Direction, Funding, and Implementation

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High Priorities

- State Court Services: Proposal and Discussion ***No budget impact***
- Animal Control Ordinance: Review and Revision ***No budget impact***
- Code Enforcement Strategy: Problem Analysis, Best Practices, Report with Options, Direction, County Actions, and Funding ***No budget impact***
- County Staff Retention Study: Funding, Completion, Direction, and Actions
- Grants Matching Funds Increase: Direction and Funding ***Fiscal Year 2026 General Fund Special Appropriations grant match appropriations was increased to $150,000.***

Management Actions 2025

Selected Top Priorities

- Stormwater Management Master Plan/Strategy: Funding for Development
- County Employee Compensation Annual Adjustment: Direction and Funding ***A 2.5% across-the-board pay increase, with the potential for an additional performance-based increase of up to 2.5% during annual reviews.***
- Comprehensive Transportation Study: Completion, Direction, and Implementation Actions (Leading to T-SPLOST) ***Grant funding is being pursued***
- MSW Expansion: Permitting and Funding ***Solid Waste Authority budget includes contracted engineering services for initiating the process for a vertical expansion of the MSW landfill***
- PSA: Update Intergovernmental Agreement

Selected High Priorities

- State of Georgia Advocacy and Legislative Agenda: Direction and Actions ***No budget impact***
- Comprehensive Capital Improvement Program (5-year) Refinement: Direction and Funding Mechanism ***No budget impact***
- Crime Prevention through Environmental Design Policy and Process: Direction and Implementation ***No budget impact***
- Opioids Reduction Strategy: Dollar Direction ***Opioids Settlement Fund includes funding for pending contract with Drug Court for additional services***
- Kings Bay Economic Impact Study: Completion and Direction
- Blue Bridge Boat Ramp: Property Acquisition and Next Steps ***SPLOST 8 referendum includes funding for this project***

Below is a summary of the Fiscal Year 2026 budgets for all funds:

Summary of All Funds

Fund	Revenues	Expenses
General	47,807,556	47,807,556
Law Library	21,025	21,025
Jail Construction & Staffing	201,675	201,675
Curbside Collection	1,756,653	1,756,653
Shared Assets	100,000	100,000
Opioid Settlement	65,000	65,000
Emergency Telephone System (E911)	1,825,247	1,825,247
Drug Abuse	67,500	67,500
American Rescue Plan	907,667	907,667
Unincorporated Tax District	4,072,431	4,072,431
Hotel/Motel Tax	145,500	145,500
SPLOST 8	6,836,285	6,836,285
SPLOST 9	13,908,208	13,908,208
Georgia Transportation	2,143,472	2,143,472
Capital Improvement	563,993	563,993
Impact Fees	135,000	135,000
Solid Waste Enterprise	4,959,732	4,959,732
Two Rivers Gun Range	293,610	293,610
Total All Funds	85,810,554	85,810,554

[Source: Department of Finance and Budget, 2025]

The Fiscal Year 2026 Budget totals $85,810,554. The Fiscal Year 2026 General Fund Budget is $47,807,556 and is **0.54%** more than the Fiscal Year 2025 General Fund Budget.

It is important to note that the credit position for Camden County is strong. The County has no debt or pension burdens.

The Fiscal Year 2026 Budget was recommended in conjunction with the Department of Finance and Budget with the following strategies for balancing:

- No County-wide millage rate increase
- No pension liabilities
- Four new full-time positions and one part-time positions funded
- A 2.5% across-the-board pay increase, with the potential for an additional performance-based increase of up to 2.5% during annual reviews.
- Fund balance use in the General Fund of $718,817
- General Fund fully funded (>25% of current budget)

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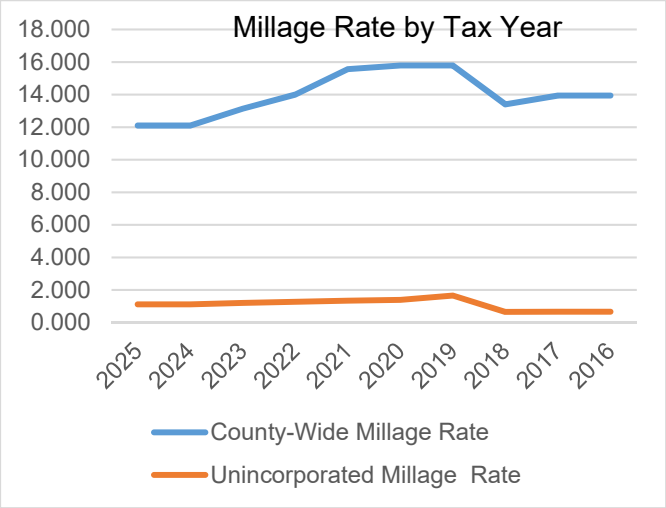
County Services

The Association of County Commissioners of Georgia (ACCG) notes that there are **92 mandated** services for county governments to provide for its residents. Additionally, Camden County provides *discretionary* services including:

- Ambulance/Paramedic Services
- Building Inspections
- Cable Franchising
- Cooperative Extension Services
- DFACS
- Erosion & Sedimentation Control
- GIS Services
- Law Enforcement- 911 Services
- Law Enforcement- Drug Task Force
- Law Enforcement- Investigations
- Libraries
- Parks & Recreation
- Recreational Shooting Range
- Planning & Zoning
- Senior Services
- Solid Waste Collection
- Solid Waste Disposal
- Street & Bridge Maintenance & Construction

Millage Rate History

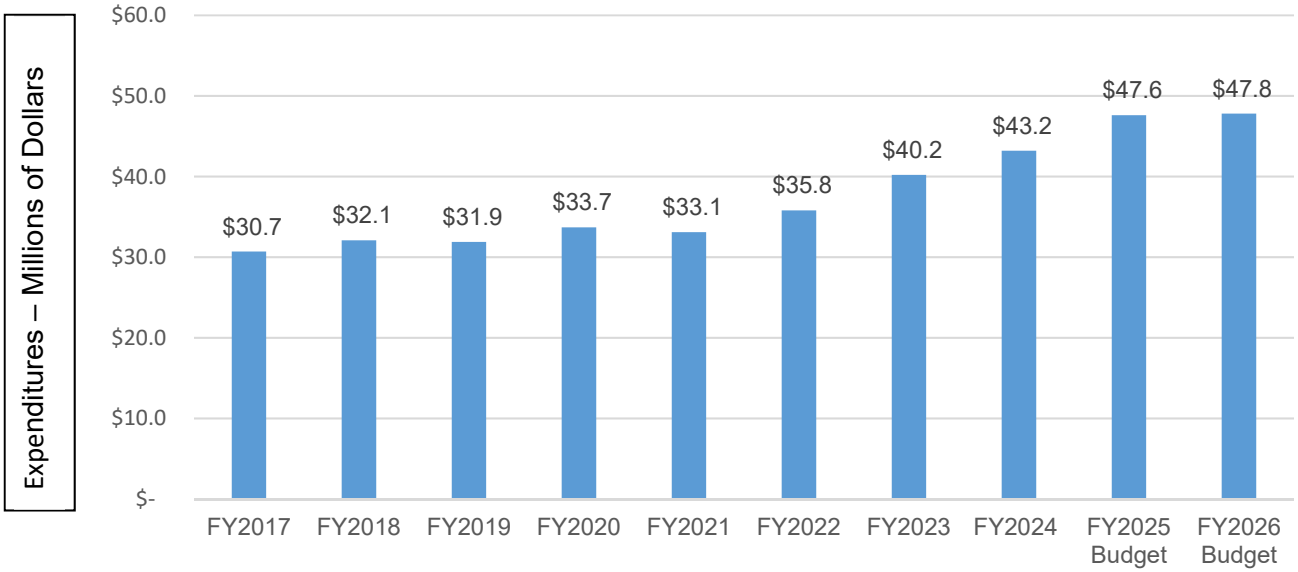
Fiscal Year	Tax Year	County-Wide Millage Rate	Unincorporated Millage Rate
2026	2025	12.100	1.121
2025	2024	12.100	1.121
2024	2023	13.139	1.207
2023	2022	14.000	1.275
2022	2021	15.562	1.350
2021	2020	15.790	1.400
2020	2019	15.790	1.660
2019	2018	13.405	0.656
2018	2017	13.940	0.670
2017	2016	13.940	0.670



**Tax Year 2025 Millage rate for budgeting purposes only – not adopted*
***The total mill levy for the unincorporated tax district only applies to properties outside city limits.*
[Source: Department of Finance and Budget, 2025]

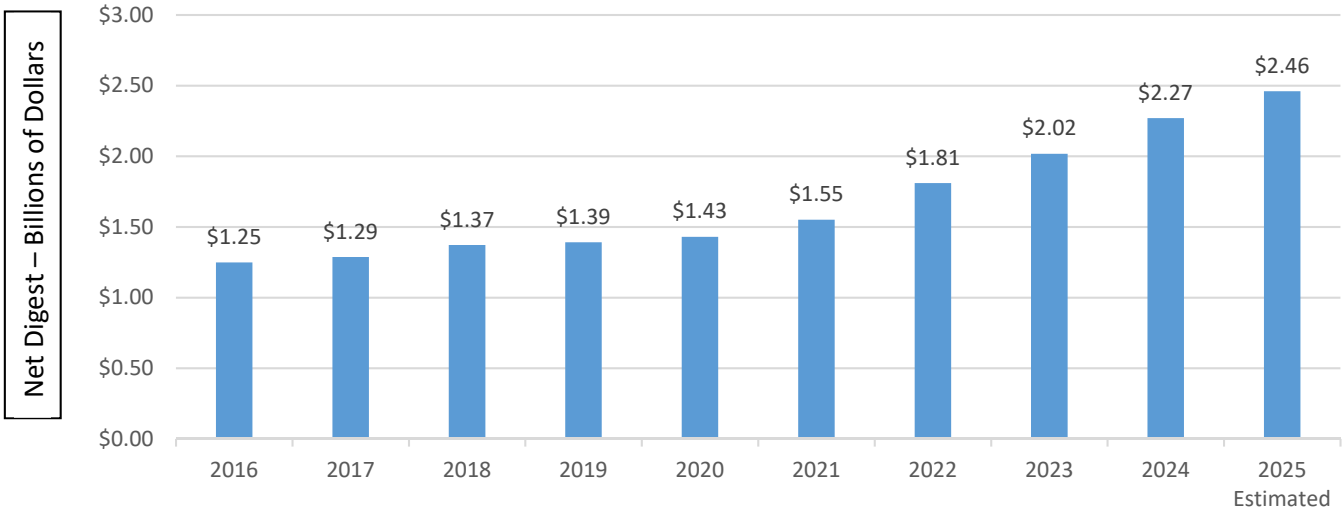
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General Fund Budget Comparison by Fiscal Year



[Source: Department of Finance and Budget, 2025]

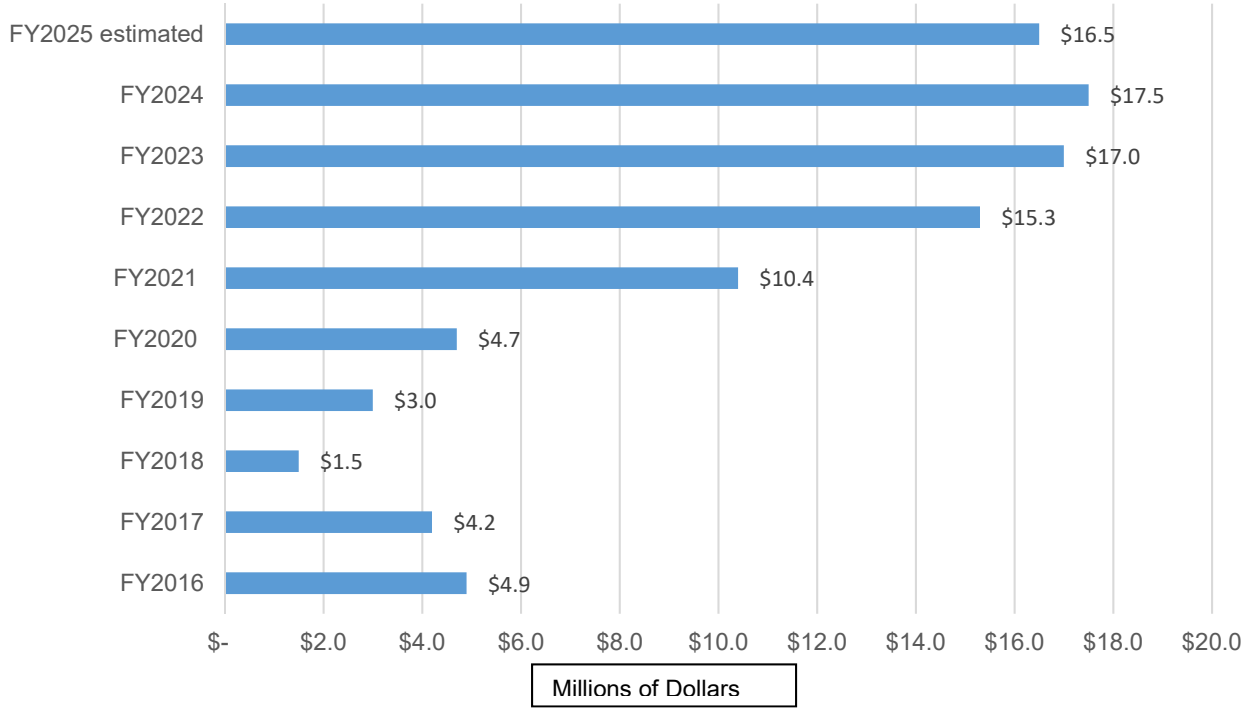
Net Tax Digests Comparison



[Source: Department of Finance and Budget, 2025]

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Total Fund Balance – General Fund Only



[Source: Department of Finance and Budget, 2025]

Conclusion

The recommendations presented in this budget addressed strategies for balancing Fiscal Year 2026 budget and were based on the Board of County Commissioner's input and feedback. Camden County's past and present budgets have faced challenges like many other counties across the state. The county has a solid financial position overall. I am thankful for the Board's leadership and guidance on the final adoption of the Fiscal Year 2026 Budget. It is my pleasure to serve as the County Administrator of Camden County, Georgia.

Sincerely,

Shawn M. Boatright, ICMA-CM, MPA, CPM
County Administrator

STRATEGIC PLAN

Camden County Board of Commissioners Strategic Planning develops and institutionalizes a process that links a long-term vision and mission of the county with goals for five years, and performance expectations to a one-year 'action item' list for the County Board, management, and staff.

Camden County's Strategic Planning Model includes:

- **Vision** - value-based principles that describe the preferred future in 15 years
- **Plan** - strategic goals that focus outcome-based objectives and potential actions for 5 years
- **Execution** - focus for one year - a work program:
  - policy agenda for the Board of Commissioners
  - management agenda for county staff
  - major projects
- **Mission** - principles that define the responsibility of county government and frame the primary services
  - core service businesses
- **Core Beliefs** - personal values that define performance standards and expectations for employees

[2025-2030-2040 Strategic Plan by CamdenCountyBOC]



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Camden County Government Mission Statement

The Mission of CAMDEN COUNTY GOVERNMENT is to deliver

DEFINED COUNTY SERVICES with **EXCEPTIONAL CUSTOMER SERVICE** in a **FINANCIALLY SUSTAINABLE** and **TRANSPARENT MANNER.**



Photo by Chandler White
(2022 Showcase Camden Photo Contest)



Photo by Ralph Gornto
(2022 Showcase Camden Photo Contest)

Camden County Government Goals 2030

MAINTAIN A FINANCIALLY SOUND COUNTY AND PROVIDE EXCEPTIONAL SERVICE AND VALUE

STRENGTHEN AND GROW THE LOCAL ECONOMY

MANAGED GROWTH AND PLAN FOR RESILIENCY

FOSTER A GREAT PLACE TO LIVE

Camden County Government Vision for 2040

Camden County 2040 is the **PREMIER COASTAL COMMUNTIY OF GEORGIA- BEAUTIFUL, SAFE**.
Camden County 2040 has a **STRONG REGIONAL ECONOMY** and **DIVERSE JOB OPPORTUNITIES** with four major pillars: an **ACTIVE NAVAL SUBMARINE BASE, A SUCCESSFUL REPLACEMENT REGIONAL AIRPORT, SPORTS TOURISM,** and a **LIGHT MANUFACTURING AND ENTREPRENEURIAL BUSINESSES.**
Camden County 2040 has **RELAXED LIVING** with **QUALITY RESIDENTIAL DEVELOPMENTS, EFFECTIVE TRANSPORTATION SYSTEM,** and **ABUNDANT LEISURE CHOICES FOR ALL**.



Photo by Frances Lewis
(2022 Showcase Camden Photo Contest)

For more information on Camden County's Vision and Goals please refer to the Strategic Plan.

Strategic Plan | Camden County, GA - Official Website (camdencountyga.gov)

Camden County Board of Commissioners

Commissioner District 1



Robbie Cheek, Vice-Chair
Term Expires: 12/31/2028

Commissioner District 2



Martin Turner
Term Expires: 12/31/2026

Commissioner District 3



Cody Smith
Term Expires: 12/31/2028

Commissioner District 4

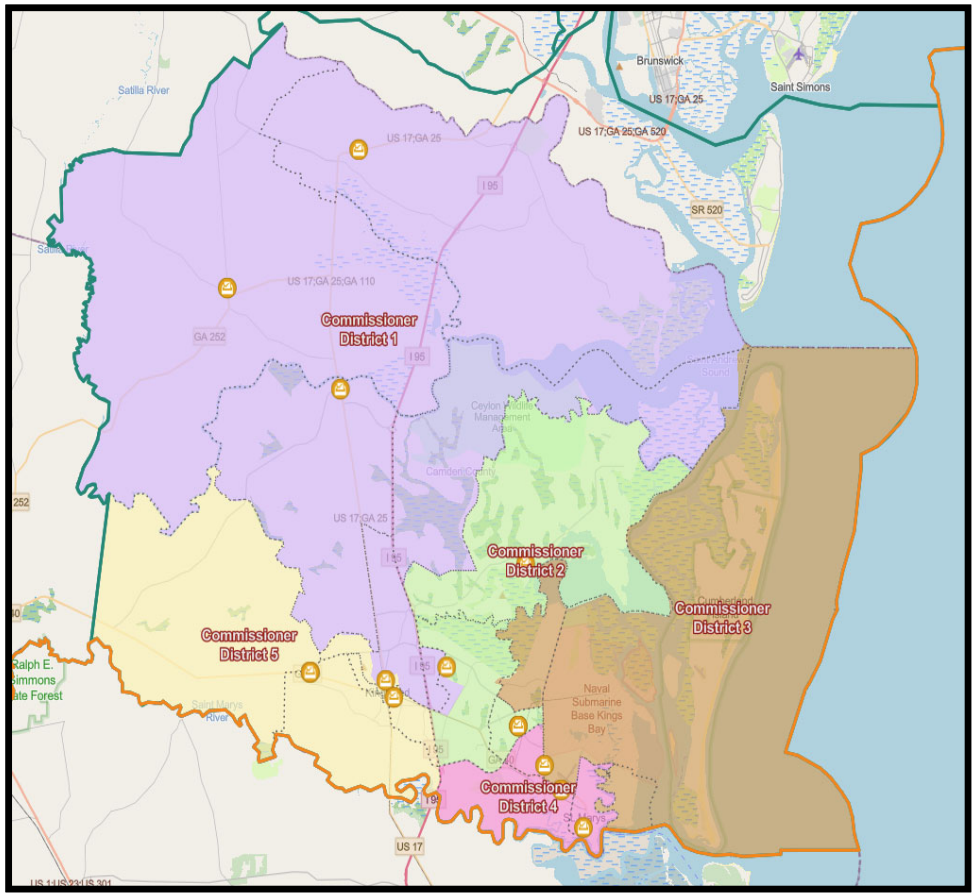


Jim Goodman
Term Expires: 12/31/2026

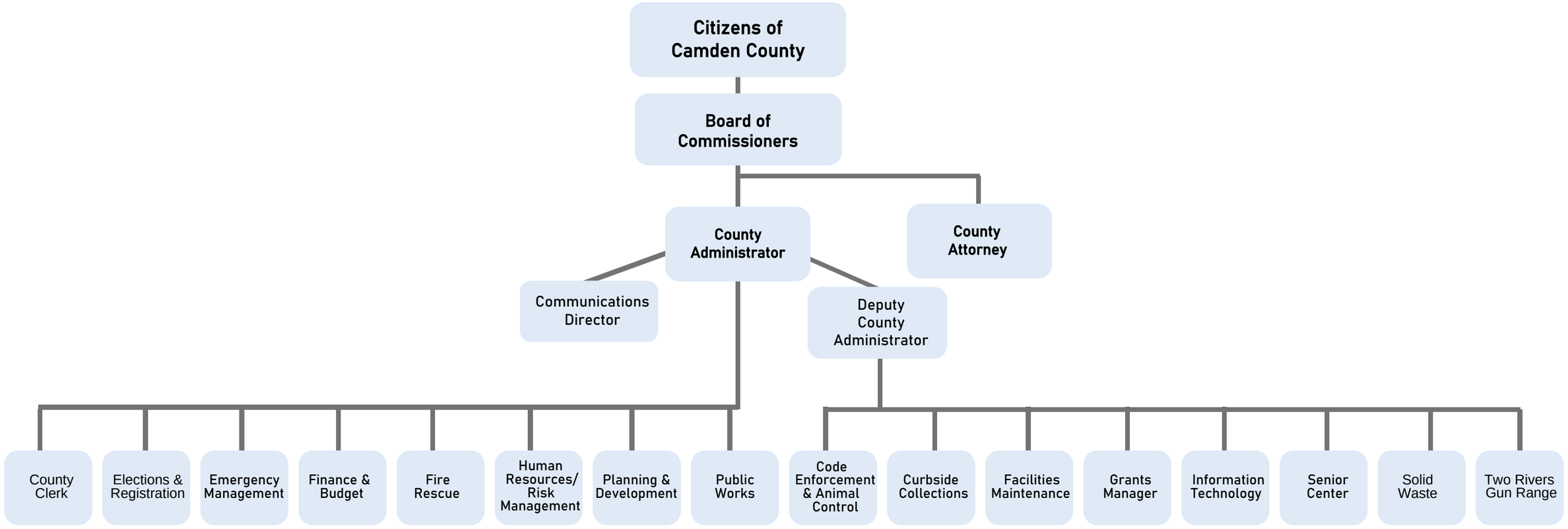
Commissioner District 5



Ben Casey, Chairman
Term Expires: 12/31/2024



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Constitutional Officers and Other Elected Officials
Chief Magistrate * Clerk of Superior Court * Coroner * Judge of Probate Court * Sheriff * Tax Commissioner

Independent Board-Run and Other Offices
Bryan-Lang Historical Archives * County Library * Joint Development Authority * Juvenile Court * Tax Assessors Office * UGA/County Extension

Award-Winning Government
CAMDEN COUNTY
GEORGIA

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Camden County
Officials and Department Heads

Board of Commissioners	
Commissioner, District 1	*Robbie Cheek, Vice-Chair*
Commissioner, District 2	*Martin Turner*
Commissioner, District 3	*Cody Smith*
Commissioner, District 4	*Jim Goodman*
Commissioner, District 5	*Ben Casey, Chairman*
Administration	*Shawn Boatright, County Administrator*
Administration	*Joey Yacobacci, Deputy County Administrator*
County Attorney	*Jaqueline Fortier*

Constitutional Offices	
Clerk of Superior Court	*Joy Lynn Turner*
Coroner & Medical Examiner	*Wayne Peeples*
Sheriff's Office & Corrections	*Sheriff Kevin Chaney*
Magistrate Court	*Judge Jennifer Lewis*
Probate Court	*Judge Robert Sweatt*
Tax Commission	*Tax Commissioner Beth Soles*

Departments	
Animal Control & Code Enforcement	*Jerrod Wells*
County Clerk	*Katie Bishop*
Emergency Management Agency	*Charles White, Director*
Emergency Medical Services	*Stuart Sullivan, Director*
Employee Health Benefits	*Michael Spiers, Senior Director*
Facilities	*Alex Harrelson, Director*
Finance & Budget	*Nancy Clark-Gonzalez, Chief Financial Officer*
Fleet Services	*Jayson Newlin, Manager*
Human Resources	*Michael Spiers, Senior Director*
Information Technology	*Willie Chain, Chief Information Officer*
Insurance	*Lance Landress, Safety & Risk Manager*
Mosquito	*Jared Beaudoin, Director*
Onsite Wellness Clinic	*Cynthia Popa, Clinic Director*
Planning & Development	*Joey Yacobacci, Deputy County Administrator*
Public Works	*Jared Beaudoin, Director*
Radio Administration	*William Carreira, Deputy EMA Dir/Radio Sys Admin*
Special Appropriations	*Nancy Clark-Gonzalez, Chief Financial Officer*
Two Rivers Gun Range	*Rickie Miller, Range Master*
Workers Compensation	*Michael Spiers, Senior Director*

Independent / Board Run Offices
Adult Probation
Board of Equalization
Bryan Lang Historic Library
County Agents
County Library
District Attorney
Family & Children Services
Forestry
Health Department
Juvenile Court
Juvenile Justice (Department of)
Public Defender
Elections
Tax Assessor

Other Funds	
Capital Improvements	*Nancy Clark-Gonzalez, Chief Financial Officer*
Curbside	*W2Ŝè ¸ l·Ŏ2ōl·ŎŎ\Σ Deputy County Administrator*
Drug Abuse	*Nancy Clark-Gonzalez, Chief Financial Officer*
E911 Center	*Sheriff Kevin Chaney*
Hotel/Motel Tax	*Nancy Clark-Gonzalez, Chief Financial Officer*
Impact Fees	*Nancy Clark-Gonzalez, Chief Financial Officer*
Jail & Staffing	*Sheriff Kevin Chaney*
Law Library	*Nancy Clark-Gonzalez, Chief Financial Officer*
Shared Assets	*Sheriff Kevin Chaney*
Solid Waste	*W2Kў t\ůűŸl·yΣ 5\WŜŎűż2W*
SPLOST VIII & IX	*Nancy Clark-Gonzalez, Chief Financial Officer*
Unincorporated Tax District	*Terry Smith, Fire Chief / Jared Beaudoin, PW Director / Nancy Clark-Gonzalez, CFO*

Updated 8/30/2025

POSITION SUMMARY SCHEDULE	FY 2024	FY 2025	Budgeted FY 2026	Total by Dept.
General Fund				
GENERAL GOVERNMENT				
Administration				**6.00**
County Administrator	1.00	1.00	1.00	
Deputy County Administrator	1.00	1.00	1.00	
Communications Director	1.00	1.00	1.00	
Executive Assistant to the County Administrator	1.00	1.00	1.00	
Project Manager	0.00	1.00	1.00	
Digital and Social Media Manager	1.00	1.00	1.00	
Board of Commissioners				**6.00**
Commissioners	5.00	5.00	5.00	
Grant Writer	1.00	1.00	1.00	
Board of Equalization				**N/A**
Appointed non-employees	N/A	N/A	N/A	
County Attorney				**1.00**
Attorney		Contracted		
County Clerk				**1.00**
County Clerk	1.00	1.00	1.00	
Employee Health				**1.00**
Benefits & Wellness Specialist	1.00	1.00	1.00	
Facilities Management				**8.00**
Building Maintenance Director	1.00	1.00	1.00	
Facilities Maintenance Supervisor	1.00	1.00	1.00	
HVAC Tech	1.00	1.00	1.00	
Maintenance Techs	4.00	5.00	3.00	
Landscaping Equipment Operators	2.00	2.00	2.00	
Finance & Budget				**7.00**
Chief Financial Officer	1.00	1.00	1.00	
Finance Director	1.00	1.00	1.00	
Senior Accountant	0.00	1.00	1.00	
Payroll Accountant	1.00	1.00	1.00	
Purchasing Officer	1.00	1.00	1.00	
Accountant	2.00	1.00	1.00	
Accounts Payable Technician	1.00	1.00	1.00	
Human Resources				**3.00**
Senior HR Director	1.00	1.00	1.00	
Public Safety Recruiter	1.00	1.00	0.00	
Human Resource Generalist	1.00	1.00	1.00	
Human Resource Assistant (Part time)	0.00	0.00	1.00	
Information Technology				**6.00**
Chief Information Officer	1.00	1.00	1.00	
Service Desk Technician	2.00	2.00	1.00	
Audio Visual Engineer	0.00	1.00	1.00	
Systems Administrator	1.00	0.00	1.00	
Network Administrator	1.00	1.00	1.00	
Security & Compliance Specialist	0.00	0.00	1.00	
Insurance				**1.00**
Safety and Risk Manager	1.00	1.00	1.00	

N/A - not applicable

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POSITION SUMMARY SCHEDULE	FY 2024	FY 2025	Budgeted FY 2026	Total by Dept.
Onsite Wellness Clinic				**6.00**
Clinic Director	1.00	1.00	1.00	
Nurse Practitioner	1.00	1.00	1.00	
Medical Assistant	2.00	2.00	2.00	
Office Manager	1.00	1.00	1.00	
Pharmacy tech/Medical Assistant	1.00	1.00	1.00	
Registrar				**4.50**
Elections Supervisor	1.00	1.00	1.00	
Assistant Elections Supervisor	1.00	1.00	1.00	
Elections Technician	1.00	1.00	1.00	
Elections Assistant (Part time)	0.75	0.75	0.75	
Elections Assistant - PRN (Part time)	0.75	0.75	0.75	
Special Appropriations				**N/A**
No Staff	N/A	N/A	N/A	
Tax Assessor				**14.00**
Chief Appraiser	1.00	1.00	1.00	
Deputy Chief Appraiser	1.00	1.00	1.00	
Appraisal Staff Supervisor	1.00	1.00	1.00	
Personal/Commercial Property Appraiser	1.00	2.00	1.00	
Real Property Appraiser	6.00	6.00	6.00	
GIS Technician	1.00	1.00	1.00	
Administrative Coordinator	1.00	1.00	1.00	
Administrative Technicians	2.00	2.00	2.00	
Tax Commissioner				**14.00**
Tax Commissioner	1.00	1.00	1.00	
Deputy Tax Commissioner/Bookkeeper	1.00	1.00	1.00	
Accounting Assistant	1.00	1.00	1.00	
Deputy Tag Agent	1.00	1.00	1.00	
Delinquent Tax Manager	1.00	1.00	1.00	
Senior Revenue Service Rep	2.00	2.00	2.00	
Property Tax Reps	3.00	3.00	3.00	
Revenue Service Reps	4.00	4.00	4.00	
Workers Compensation				**1.00**
Workers Compensation		Contracted		
JUDICIARY				
Clerk of Superior Court				**11.00**
Clerk of Superior Court	1.00	1.00	1.00	
Chief Deputy Clerk	1.00	1.00	1.00	
Assistant Chief Deputy Clerk	1.00	1.00	1.00	
Senior Deputy Clerk	3.00	3.00	3.00	
Senior Accounting Clerk	1.00	1.00	1.00	
Deputy Clerks	3.00	3.00	3.00	
Apprentice Deputy Clerks	1.00	1.00	1.00	
District Attorney				**N/A**
Assistant District Attorney	0.00	1.00	1.00	
Victims Advocate	0.00	2.00	2.00	
Legal Assistant	0.00	2.00	2.00	
Intake Clerk	0.00	0.00	1.00	
Chief Investigator	0.00	1.00	1.00	

N/A - not applicable

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POSITION SUMMARY SCHEDULE	FY 2024	FY 2025	Budgeted FY 2026	Total by Dept.
Juvenile Court				**3.00**
Judge	1.00	1.00	1.00	
Clerk	1.00	1.00	1.00	
Deputy Clerk	1.00	1.00	1.00	
Magistrate Court				**6.00**
Chief Magistrate	1.00	1.00	1.00	
Part-time Judges (4 total)	2.00	2.00	2.00	
Clerk of Court	1.00	1.00	1.00	
Deputy Clerk	2.00	2.00	2.00	
Probate Court				**7.00**
Probate Judge	1.00	1.00	1.00	
Chief Clerk	1.00	1.00	1.00	
Probate Clerk	2.00	2.00	2.00	
Traffic Clerks	3.00	3.00	3.00	
Public Defender				**N/A**
No County Employees	N/A	N/A	N/A	
Superior Court				**N/A**
No County Employees	N/A	N/A	N/A	
PUBLIC SAFETY				
Adult Probation				**N/A**
No County Employees	N/A	N/A	N/A	
Animal Control				**5.00**
Animal Control Officer	3.00	3.00	3.00	
Secretary	1.00	1.00	1.00	
Kennel Techs (PT)	0.00	1.00	1.00	
Corrections				**46.00**
Jail Administrator	1.00	1.00	1.00	
Captain	2.00	2.00	1.00	
Lieutenant	1.00	1.00	2.00	
Staff Sergeant	3.00	3.00	1.00	
Sergeant	6.00	6.00	7.00	
Evidence Technician/Sgt	1.00	2.00	0.00	
IT Staff not part of Contracted Vendor	1.00	1.00	0.00	
Corporal	5.00	5.00	6.00	
Deputy Sheriff	12.00	12.00	6.00	
Jailors	20.00	19.50	20.00	
Support Services	5.00	5.00	2.00	
Cumberland Patrol				**2.00**
Deputies (Reimbursed by DOD)	2.00	2.00	2.00	
Emergency Management Agency (EMA)				**2.00**
Director	1.00	1.00	1.00	
Deputy Director/Radio Systems Administrator	0.50	0.50	0.50	
Deputy Director/Radio Systems Administrator	0.00	0.00	0.40	
EMA Coordinator (Part time)	0.00	0.50	0.10	
EMA Coordinator (Part time)	0.50	0.50	0.00	

N/A - not applicable

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POSITION SUMMARY SCHEDULE	FY 2024	FY 2025	Budgeted FY 2026	Total by Dept.
Radio Systems (RSA)				**1.10**
Deputy Director/Radio Systems Administrator	0.50	0.50	0.50	
Deputy Director/Radio Systems Administrator	0.00	0.00	0.60	
Emergency Medical Services (EMS)				**114.00**
Fire Chief	1.00	1.00	1.00	
Deputy Chief	1.00	1.00	1.00	
Division Chief - EMS	1.00	1.00	1.00	
Captain	6.00	6.00	6.00	
Lieutenant*	12.00	12.00	12.00	
Captain - Fire Training*	1.00	1.00	See Fund 270	
Captain - EMS Training*	0.00	1.00	1.00	
Captain - Fire Safety Specialist- Fire Marshal*	1.00	1.00	See Fund 270	
Sergeant*	5.00	5.00	5.00	
Logistics Coordinator	1.00	1.00	1.00	
Administrative manager	1.00	1.00	1.00	
Admin Assistant	1.00	1.00	1.00	
Battalion Chief*	3.00	3.00	3.00	
Firefighter	24.00	9.00	29.00	
FF -EMT	29.00	57.00	27.00	
Firefighter Paramedic	1.00	1.00	2.00	
Part time Firefighters	6.00	6.00	5.00	
Part time FF Paramedics	4.00	3.00	2.00	
Part time FF EMT/ EMTI/ A EMT	8.00	9.00	9.00	
Vacancies	17.00	17.00	7.00	
Fire Training Assistant	0.00	0.00	See Fund 270	
Cost split between EMS/Unincorp Fire employees unless otherwise noted**Fire Safety Specialist is all 270	86%/14%	90%/10%	88%/12%	
**Lieutenants, Captains and Battalion Chiefs are also Firefighter/Paramedics, Sergeants are all Firefighter/EMTs*				
Juvenile Justice				**N/A**
No County Employees	N/A	N/A	N/A	
Patrol				**84.00**
Sheriff	1.00	1.00	1.00	
Colonel/Chief Deputy	1.00	1.00	1.00	
Major	1.00	1.00	0.00	
Captain	3.00	3.00	5.00	
Public Information Director	1.00	1.00	1.00	
Public Information Coordinator	1.00	1.00	1.00	
Lieutenant	5.00	5.00	5.00	
Sergeant- Special Ops/Investigations	6.00	6.00	3.00	
Corporal-Special Ops/Investigations	2.00	2.00	3.00	
Special Ops/ Investigators	4.00	5.00	8.00	
School Resource Deputy	2.00	2.00	2.00	
Training Officers-Sgt	2.00	2.00	1.00	
Marine Patrol Deputy	1.00	1.00	1.00	
Sergeant-Patrol	4.00	4.00	4.00	
Ssgt. Sergeant- Patrol	2.00	2.00	1.00	
Corporal- Patrol	4.00	4.00	4.00	
Deputy Sheriff	7.00	7.00	16.00	
IT-LT	1.00	1.00	1.00	
IT-Specialist	1.00	1.00	2.00	

N/A - not applicable

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POSITION SUMMARY SCHEDULE	FY 2024	FY 2025	Budgeted FY 2026	Total by Dept.
Professional Standards Officer-Sgt	1.00	1.00	2.00	
Civil/Warrants Transport	1.00	1.00	1.00	
Civil/Warrants Paper Server	2.00	2.00	2.00	
Intel Analyst	1.00	1.00	0.00	
Sr. Finance Director	1.00	1.00	1.00	
Executive Assistant	1.00	1.00	1.00	
Support Services	1.00	2.00	1.00	
Support Services II	3.00	3.00	8.00	
Fleet Manager	1.00	1.00	1.00	
Fleet Mechanic	1.00	1.00	1.00	
Part-time Sheriff's Office Deputies	4.50	5.00	6.00	
PUBLIC WORKS				
CRS, Erosion & Sediment *Beginning FY2023 see Planning &				**0.00**
Coordinator	0.00	0.00	0.00	
Deputy Coordinator	0.00	0.00	0.00	
Fleet				**6.00**
Fleet Services Manager	1.00	1.00	1.00	
Lead Diesel Mechanic	0.00	1.00	2.00	
Mechanic II	3.00	2.00	2.00	
Parts Runner (Part time)	0.00	0.00	1.00	
Forestry				**N/A**
No County Employees	N/A	N/A	N/A	
Public Works				**23.00**
Director	1.00	1.00	1.00	
Assistant Director	0.00	0.00	1.00	
Office Manager	1.00	1.00	1.00	
ROW Coordinator	0.00	1.00	0.00	
Road Crew Supervisor	2.00	2.00	2.00	
Road Crew Leader	1.00	2.00	2.00	
Heavy Equipment Operator	8.00	10.00	10.00	
Equipment Operator	4.00	2.00	2.00	
Truck Driver	4.00	3.00	3.00	
Road Maintenance Worker	2.00	1.00	1.00	
HEALTH & WELFARE				
Coroner				**4.00**
Coroner (Contracted)	1.00	1.00	1.00	
Deputy Coroners (Contracted)	3.00	3.00	3.00	
County Agents				**Contracted**
4-H Agent		Contracted with UGA		
Ag & Nat. Resources Agent		Contracted with UGA		
4-H Associate		Contracted with UGA		
Extension secretary		Contracted with UGA		
Family & Children Services				**N/A**
No County Employees	N/A	N/A	N/A	
Health Department				**N/A**
No County Employees	N/A	N/A	N/A	
Mosquito Control				**0.00**
Contracted		Contracted		

N/A - not applicable

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POSITION SUMMARY SCHEDULE	FY 2024	FY 2025	Budgeted FY 2026	Total by Dept.
LEISURE SERVICES				
Bryan Lang Historic Library				**1.50**
Director, Archivist	1.00	1.00	1.00	
Asst. Archivist	0.50	0.50	0.50	
County Wide Library				**Contracted**
Library Manager		Contracted		
Assistant Manager		Contracted		
Children & Young Adult Librarian		Contracted		
Library Assistants		Contracted		
Library Assistants (2 Part time @ .50)		Contracted		
Senior Center				**2.50**
Coordinator	0.00	1.00	1.00	
Advocate	0.00	1.00	1.00	
Part-time	0.00	0.50	0.50	
COMMUNITY DEVELOPMENT				
Code Enforcement				**2.00**
Public Protection & Compliance Officer	1.00	2.00	2.00	
Planning & Development				**9.00**
Director	1.00	1.00	1.00	
Senior Planner	1.00	1.00	1.00	
Building Inspector	1.00	1.00	1.00	
GIS Manager	0.00	1.00	1.00	
GIS Analyst	0.00	1.00	1.00	
GIS Technician	0.00	1.00	1.00	
Permit & Licensing Clerk	1.00	1.00	1.00	
Plans Examiner Inspector	1.00	2.00	1.00	
CRS E&S Inspector	1.00	1.00	1.00	
JDA				**0.00**
Director		1 - on payroll - JDA reimburses County		
Project Manager		1 - on payroll - JDA reimburses County		
Office Manager		1 - on payroll - JDA reimburses County		
ENTERPRISE FUNDS				
Solid Waste				**19.00**
Director	1.00	1.00	1.00	
Assistant Director	0.00	0.00	0.00	
Office Manager	1.00	1.00	1.00	
Public Protection Compliance Officer	0.00	0.00	0.00	
Env Compliance Manager	1.00	1.00	1.00	
Lead Mechanic	1.00	1.00	1.00	
Operations Manager	1.00	1.00	1.00	
Field Supervisor	1.00	1.00	1.00	
Maintenance Personnel	2.00	2.00	2.00	
Scale Operators	3.00	3.00	3.00	
Heavy Equipment Operator	10.00	6.00	6.00	
Heavy Equipment Operator - 2	2.00	1.00	1.00	
Operator	1.00	1.00	1.00	
Curbside				**2.00**
Manager / Supervisor	1.00	1.00	1.00	
Curbside Collection Clerk	1.00	1.00	1.00	

N/A - not applicable

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POSITION SUMMARY SCHEDULE	FY 2024	FY 2025	Budgeted FY 2026	Total by Dept.
OTHER GOVERNMENT FUNDS				
E911				**23.00**
Director	1.00	1.00	1.00	
Asst. Director-Lieutenant	0.00	0.00	1.00	
Information Technology	1.00	1.00	0.00	
TAC	1.00	1.00	0.00	
Sergeant	4.00	4.00	0.00	
Corporal - Communications	4.00	4.00	0.00	
Communications Supervisor	0.00	0.00	4.00	
Communication Officer Team Lead	0.00	0.00	4.00	
Communications Officers	12.00	11.00	12.00	
Part-time Communications Officers	1.00	1.50	1.00	
UNINCORPORATED TAX DISTRICT				
Public Works - Right-of-Way Mowing				**9.00**
Crew Supervisor	1.00	1.00	1.00	
Heavy Equipment Operator	2.00	2.00	0.00	
Equipment Operator	4.00	4.00	6.00	
Road Maintenance Worker	0.00	1.00	1.00	
Road Maintenance Worker (Part time)	1.00	1.00	1.00	
Fire				**3.00**
Cost split between EMS/Unincorp Fire employees	86%/14%	90%/10%	90%/10%	
Fire Safety Specialist	See Fund 100	See Fund 100	1.00	
Fire Training Officer	See Fund 100	See Fund 100	1.00	
Fire Training Assistant	0.00	0.00	1.00	
TWO RIVERS GUN RANGE				**17.50**
Range Master	1.00	1.00	1.00	
Range Administration Clerk	1.00	1.00	1.00	
Range Administration Clerk (Part Time)	0.50	0.50	0.50	
Range Safety Officer -(Part-time)	3.00	4.50	15.00	
Groundskeeper	1.00	1.00	0.00	
TOTAL COUNTY EMPLOYEES				**482.10**

N/A - not applicable

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General Government
Position/Grade Analysis by Grade
Camden County

DEPT	POSITION	GRADE
ADM/1	County Administrator	UNC
HR-HW/2	Nurse Practitioner	UNC
ADM/2	Deputy County Administrator	27
FIN/1	Chief Financial Officer	26
JDA/1	Director of Joint Development Authority	26
IT/1	Chief Information Officer	25
PW/1	Public Works Director	25
HR/1	Senior Human Resources and Risk Management Director	25
TA/1	Chief Appraiser	24
EMA/1	Emergency Management Agency Director	24
PL/1	Planning and Development Director	24
SW/1	Solid Waste Director	24
ADM/9	Project Manager	24
HR-HW/1	Clinic Director	23
FIN/2	Finance Director	23
TA/2	Deputy Chief Appraiser	22
PL/6	GIS Manager	22
ADM/8	Communications Director	22
ADM/3	ARPA Program Manager	21
EMA/2	Deputy Emergency Management Agency Director	21
JDA/2	Economic Development Project Manager	21
BOE/1	Elections Supervisor	21
FM/1	Facilities Maintenance Director	21
TA/3	GIS Administrator	21
ADM/4	Grants Manager	21
IT/3	Network Administrator	21
AC/1	Public Protection and Compliance Officer	21
EMA/3	Radio System Administrator	21
HR/2	Safety and Risk Manager	21
SW/2	Solid Waste Operations Manager	21
IT/2	Systems Administrator	21
EMA/5	Deputy EMA Director/Radio Systems Administrator	21
IT/6	Audiovisual (AV) Engineer	21

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DEPT	POSITION	GRADE
TC/1	Deputy Tax Commissioner	20
PL/9	Building Official – Planning and Development	20
HR/3	Human Resources Generalist	20
ADM/5	Digital and Social Media Manager	19
PW-FLT/1	Fleet Services Manager	19
ES/1	Floodplain and Soil and Erosion Coordinator	19
SD-Comm/2	IT Analyst	19
IT/4	Junior Network Administrator	19
PW/2	Road Maintenance Supervisor	19
SD/5	Sheriff Finance and Fleet Manager	19
SW/3	Solid Waste Environmental Compliance Manager	19
PL/7	GIS Analyst	19
CSC/1	Chief Deputy Superior Court Clerk	18
ADM/6	County Clerk	18
FIN/4	Accountant II	18[1]
HR/4	Benefits & Wellness Specialist	18
TA/4	Senior Appraiser	18
GR/1	Two Rivers Range Master	18
TA/5	GIS Analyst	18
SR/1	Senior Center Coordinator	18
AR/1	Archivist	17
PC/1	Chief Probate Clerk	17
MC/1	Clerk of Magistrate Court	17
ADM/7	Executive Assistant	17
HR/5	Public Safety Placement Specialist	17
FIN/5	Accountant	16
AC/2	Animal Control Supervisor	16
CSC/2	Assistant Chief Deputy Superior Court Clerk	16
IT/5	AV/IT Helpdesk Technician	16
SD-Jail/3	AV/IT Helpdesk Technician	16
PL/2	Building Inspector	16[3]
HR-HW/3	Certified Pharmacy Technician	16
JC/1	Clerk of Juvenile Court	16
FIN-CURB/1	Curbside Collection Manager	16
TC/3	Delinquent Tax Manager	16
TC/2	Deputy Tag Agent	16
FD/10	Fire Administrative Manager	16
ES/2	Floodplain and Soil and Erosion Inspector	16

[1]May be designated Principal Accountant and placed at grade 20.
[3] May be designated Senior Building Inspector and placed at grade 17 with three or more certifications

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DEPT	POSITION	GRADE
SW/4	Landfill Supervisor	16
PW-FLT/2	Lead Mechanic	16
FIN/3	Purchasing Officer	16
PW/3	Road Maintenance Crew Supervisor	16
SD/9	Sheriff Fleet Manager	16
SD-Jail/2	Supervisor - Warrants	16
FM/4	Facilities Maintenance Supervisor	16
EMA/4	Emergency Management Specialist	16
FD/11	Logistics Coordinator	15
SD/12	Mechanic II	15
SW/5	Mechanic II	15
TA/9	GIS Technician	15
PL/8	GIS Technician	15
FIN/7	Accounts Payable Specialist	14
JDA/3	Administrative Coordinator	14
SD/13	Administrative Coordinator	14
SW/7	Administrative Coordinator	14
TA/7	Administrative Coordinator	14
BOE/2	Assistant Elections Supervisor	14
HR-HW/4	Certified Medical Technician	14
PW/4	Heavy Equipment Operator	14
SW/6	Heavy Equipment Operator	14
FM/2	HVAC Technician	14
FIN/6	Payroll Specialist	14
PL/3	Planning and Development Coordinator	14
CSC/3	Senior Accounting Assistant	14
AC/05	Code Enforcement Officer	14
PW-FLT/3	Mechanic I	13[4]
TA/6	Personal Property Appraiser (Uncertified)	13[5]
TA/5	Real Property Appraiser (Uncertified)	13[5]
PW/5	Truck Driver	13
TC/4	Accounting Assistant	12
AC/3	Administrative Assistant	12
HR-HW/5	Front Office Manager - Clinic	12
PW/7	Administrative Assistant	12
SW/8	Administrative Assistant	12
SD-Jail/7	Administrative Assistant - Jail	12

[4] May be designated Mechanic II and placed at grade 15

[5] May be placed at grade 14 if certified as Appraiser I, Appraiser II and placed at grade 15, Appraiser III and placed at grade 16, Appraiser IV and placed at grade 18.

DEPT	POSITION	GRADE
PW/6	Equipment Operator	12
FM/3	Facilities Maintenance Technician	12
FD/14	Fire/EMS Billing Technician	12
PL/4	Planning and Development Technician	12
SD/14	Purchasing and Inventory Technician	12
CSC/4	Senior Deputy Clerk – Liens	12
PC/3	Senior Deputy Clerk - Probate	12
PC/2	Senior Deputy Clerk – Traffic	12
TC/5	Senior Revenue Service Representative – Motor Vehicles	12
TC/6	Senior Revenue Service Representative – Property Tax	12
SR/2	Senior Center Advocate	12
FM/4	Facilities Maintenance – Equipment Operator	12
AC/4	Animal Control Officer	11
GR/2	Administrative Secretary	10
TA/8	Appraisal Technician	10
FIN-CURB/2	Curbside Collection Clerk	10
CSC/6	Deputy Clerk	10
MC/2	Deputy Clerk	10[6]
PC/4	Deputy Clerk	10
CSC/5	Deputy Clerk - Technology	10
BOE/3	Elections Technician	10
SD-Jail/8	Records Technician - Warrants	10
SD/15	Records Technician I	10[7]
SD-Jail/9	Records Technician -Jail	10
TC/7	Revenue Service Representative	10
PW/8	Road Maintenance Worker	10
SW/9	Scale Operator	10

[6] May de designated Senior Deputy Clerk and placed at grade 12.
[7] May de designated Records Technician II and placed at grade 11.

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Fiscal Year 2026
General Government Salary Scale
Camden County Personnel Project

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	20,629.90	21,145.65	21,674.29	22,216.15	22,771.55	23,340.84	23,924.36	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84
2	21,145.65	21,674.29	22,216.15	22,771.55	23,340.84	23,924.36	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61
3	22,771.55	23,340.84	23,924.36	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61
4	23,924.36	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75
5	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69
6	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93
7	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19
8	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43
9	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88
10	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00
11	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54
12	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57
13	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42
14	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78
15	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65
16	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41
17	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78
18	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90
19	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90	74,496.90	76,359.32
20	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90	74,496.90	76,359.32	78,268.31	80,225.01
21	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90	74,496.90	76,359.32	78,268.31	80,225.01	82,230.64	84,286.41	86,393.57	88,553.41
22	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90	74,496.90	76,359.32	78,268.31	80,225.01	82,230.64	84,286.41	86,393.57	88,553.41	90,767.24	93,036.42	95,362.33	97,746.39
23	70,907.22	72,679.90	74,496.90	76,359.32	78,268.31	80,225.01	82,230.64	84,286.41	86,393.57	88,553.41	90,767.24	93,036.42	95,362.33	97,746.39	100,190.05	102,694.80	105,262.17	107,893.73
24	78,268.31	80,225.01	82,230.64	84,286.41	86,393.57	88,553.41	90,767.24	93,036.42	95,362.33	97,746.39	100,190.05	102,694.80	105,262.17	107,893.73	110,591.07	113,355.85	116,189.74	119,094.48
25	86,393.57	88,553.41	90,767.24	93,036.42	95,362.33	97,746.39	100,190.05	102,694.80	105,262.17	107,893.73	110,591.07	113,355.85	116,189.74	119,094.48	122,071.85	125,123.64	128,251.73	131,458.03
26	90,767.24	93,036.42	95,362.33	97,746.39	100,190.05	102,694.80	105,262.17	107,893.73	110,591.07	113,355.85	116,189.74	119,094.48	122,071.85	125,123.64	128,251.73	131,458.03	134,744.48	138,113.09
27	100,190.05	102,694.80	105,262.17	107,893.73	110,591.07	113,355.85	116,189.74	119,094.48	122,071.85	125,123.64	128,251.73	131,458.03	134,744.48	138,113.09	141,565.92	145,105.07	148,732.69	152,451.01

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Public Safety
Position/Grade Analysis by Grade
Camden County

DEPT	POSITION	GRADE
FD/1	Fire Chief	25
SD/1	Colonel (Chief Deputy)	24
FD/3	Deputy Fire Chief	23
SD/2	Major	23
SD/3	Sheriff Captain	22
FD/4	Fire Battalion Chief	22
FD/2	Division Chief – EMS	22
SD/4	Sheriff Lieutenant	21
FD/6	Fire Captain	21
FD/5	Fire Training Officer	20
SD/5	Sheriff Sergeant	20
FD/7	Fire Lieutenant	20
SD-Comm/1	Communications Operations Manager (Assistant Director)	19
FD/8	Firefighter-Paramedic	19
SD/6	Sheriff Corporal	18
SD-Comm/2	Communications Shift Supervisor	17
FD/9	Fire Sergeant – A EMT	17
SD/8	Investigator	17
SD/7	School Resource Deputy	17
SD-Jail/1	Sergeant - Jail	17
SD/9	Deputy Sheriff	16
SD-Jail/2	Jail Evidence Custodian - Deputy Sheriff	16
SD-Comm/3	Lead Communications Officer	16
FD/10	Firefighter - Sergeant - EMT - B	16

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DEPT	POSITION	GRADE
SD-Jail/3	Corporal - Jail	15
SD-Comm/4	Communications Officer	14[1]
SD-Jail/4	Detention Officer	14
FD/11	Firefighter	14

[1] May be designated Senior Communications Officer and placed at grade 15.

FY 2026
Public Safety Salary Scale
Camden County

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	23,183.31	23,762.89	24,356.96	24,965.89	25,590.03	26,229.79	26,885.53	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15
2	24,356.96	24,965.89	25,590.03	26,229.79	26,885.53	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00
3	25,590.03	26,229.79	26,885.53	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26
4	26,885.53	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51
5	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56
6	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45
7	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49
8	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27
9	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64
10	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75
11	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07
12	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40
13	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88
14	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00
15	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65
16	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10
17	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05
18	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64
19	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64	83,717.53	85,810.47
20	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64	83,717.53	85,810.47	87,955.73	90,154.62
21	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64	83,717.53	85,810.47	87,955.73	90,154.62	92,408.49	94,718.70	97,086.67	99,513.84
22	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64	83,717.53	85,810.47	87,955.73	90,154.62	92,408.49	94,718.70	97,086.67	99,513.84	102,001.68	104,551.72	107,165.52	109,844.65
23	79,683.55	81,675.64	83,717.53	85,810.47	87,955.73	90,154.62	92,408.49	94,718.70	97,086.67	99,513.84	102,001.68	104,551.72	107,165.52	109,844.65	112,590.77	115,405.54	118,290.68	121,247.95
24	87,955.73	90,154.62	92,408.49	94,718.70	97,086.67	99,513.84	102,001.68	104,551.72	107,165.52	109,844.65	112,590.77	115,405.54	118,290.68	121,247.95	124,279.14	127,386.12	130,570.78	133,835.05
25	97,086.67	99,513.84	102,001.68	104,551.72	107,165.52	109,844.65	112,590.77	115,405.54	118,290.68	121,247.95	124,279.14	127,386.12	130,570.78	133,835.05	137,180.92	140,610.44	144,125.71	147,728.85

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Highlights of Camden County's Financial Policy

Camden County government exists to meet the needs and requirements of the citizens through provided services. Some of these services are mandated by State or Federal Governments and others are elected services. In order to properly meet these needs and requirements, the County must provide solid financial policies to maintain daily integrity and future stability.

Capital Improvements

- Capital improvement program will be developed for period of 5 years.
- Capital assets are considered to be durable, long-term in their useful life which extends beyond one year from their acquisition or donation
- Prioritized based on the objectives, goals, and strategic plans of the County.
- Capitalized at a threshold of $10,000 or greater on a per unit cost basis.
- Fixed assets recorded at historical cost
- Capital leases may be used to finance equipment purchases anytime it is considered more advantageous to the County

Capital Asset Useful life

•Buildings	25 – 50 years
•Infrastructure	20 – 40 years
•Improvements	10 – 40 years
•Heavy Duty Vehicles	10 – 15 years
•Equipment	5 – 20 years
•Vehicles	5 – 10 years
•Furniture and Fixture	5 – 10 years
•Computer / Software	3 –5 years
•Intangible Assets	3 –5 years

Purchasing

Up to $2,999.99
Departments may purchase directly with approval from the Department Director
$3,000 – $9,999.99
Requires 3 verbal quotes and a purchase order (PO) approved before purchase.
$10,000 – $49,999.99
Requires 3 written quotes, a PO, and for purchases over $25,000, Board of Commissioners must be notified.
$50,000 or More
Requires Board approval at a formal meeting before purchase.
$100,000 or More
Requires formal sealed bids/proposals and Board approval before purchase.
Public Works Projects $100,000+
Must go through formal competitive bidding if budgeted.

The annual budget year is July 1 through June 30.

The annual budget must be adopted prior to July 1 for the following budget year, as required by State Law.

The budget must be balanced for all budgeted funds.

Any and all funds budgeted by the County shall not incur a negative fund equity/balance.

An annual audit must be conducted by a properly licensed independent public accounting firm.

Every three to five years, the County shall issue a request for proposal to choose an auditor.

Annually, the County will attempt to submit its adopted budget to the Government Finance Officers Association (GFOA) to determine its eligibility to receive the GFOA's "Award for Distinguished Budget Presentation"

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Finance Policy

Camden County Board of Commissioners

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Finance Policy

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SECTION 1: PURPOSE & OBJECTIVE OF POLICY

Camden County government exists to meet the needs and requirements of the citizens through provided services. Some of these services are mandated by the State or Federal Governments and others are elected services. In order to meet these needs and requirements, the County must provide solid financial policies to maintain daily integrity and future stability. The Board of Commissioners has created this framework to balance increasing service demands and the County's overall financial health. **These policies shall prevail over all other conflicting policies.**

SECTION 2: ACCOUNTING, AUDITING, & FINANCIAL REPORTING

2.1 General Provisions

The County shall maintain an efficient operating system for financial controls and monitoring of all operations. Regular reporting will be developed in order to ensure that County goals, objectives, and plans are being fulfilled. O.C.G.A § 36-81-7 requires the County to have an annual independent audit of its financial statements. The following policies shall provide guidance regarding accounting and the general auditing standards.

2.2 Standards

2.2.1 The County will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting practices as decided by the Governmental Accounting Standards Board (GASB).
2.2.2 In following GASB, the Department of Finance will post all transactions in the official records that will reflect an understandable and reasonable chart of accounts in each fund used. The chart of accounts shall be reviewed annually and compared to the guidelines offered by GASB as well as the State Auditor's Office to assure that the County is in compliance with these standards.
2.2.3 The Department of Finance shall ensure that all transactions are valid, identified, and properly recorded. In addition, all transactions must be classified properly, the appropriate accounting period has been used, and they are properly presented and disclosed.

2.3 Annual Audit

2.3.1 An annual audit will be conducted by a properly licensed independent public accounting firm.
2.3.2 Every three to five years, the County shall issue a request for proposal to choose an auditor for a period of three years with two, one-year options.
2.3.3. When issuing a request for proposal, the County shall require that the proposal contain

the firm's costs in one envelope and a second envelope will contain the firm's qualifications. The cost proposal shall only be opened after three qualified firms have been determined based on their qualifications. When considering the awarding of a contract for the independent audit, not less than 75% of the decision will be based upon technical qualifications rather than cost.

2.3.4. The agreement between the independent auditor and the County shall be in the form of a written contract. The contract shall include the request for proposal as an appendix to the written contract and all issues addressed in the request for proposal shall be required as part of the contract.

2.3.5. All general purpose, combining and individual fund and account group statements and schedules shall be subject and presented for a full scope audit.

2.3.6 The County will maintain a commitment to obtain financial information from all organizations that receive County funds, in conjunction with the following schedule. This section will not apply to governmental agencies with current contracts, in good standing, with the County.

$0 to $24,999 – will provide financial information as required.
$25,000 to $49,999 – will provide a compilation.
$50,000 to $99,000 – will provide a compilation and full disclosure.
$100,000 or more – must provide a full audit.

2.4 Reporting

2.4.1 The Department of Finance will prepare monthly financial reports for internal management purposes and the County Commissioners. Citizens may request these same reports.

2.4.2 The Department of Finance will also prepare a quarterly report of the County's financial condition. The Chief Financial Officer will present this report to the County Commissioners in an official meeting and make it available to the Citizens through the County website.

2.4.3 Annually, the County will prepare an Annual Comprehensive Financial Report (ACFR). This report shall be made available to the elected officials and citizens. It shall also be sent to bond rating agencies, creditors, grantors, and any other required agencies. In addition, this report shall be submitted to the Government Finance Officers Association (GFOA) to determine its eligibility to receive the GFOA's "Certificate of Achievement for Excellence in Financial Reporting."

2.4.4 The County shall follow GASB 54, Classifications of Fund Balance, when discussing or reporting all funds. Each class is

Non-spendable – not in spendable form or legally required
Restricted – externally imposed or by legislation
Committed – formal action of the Commissioners
Assigned – specific purpose from intent by Commissioners

Unassigned – fully flexible to be used as needed

2.5 Internal Controls

2.5.1 The County will maintain a strong internal control function.
2.5.2 Any employee will be prosecuted to the fullest extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.
2.5.3 The Chief Financial Officer shall develop a plan to correct any internal control deficiencies that may be discovered and update the internal controls manual as needed.

2.6 Policies and Procedures

2.6.1 The Chief Financial Officer will develop policy updates to present to the Board of Commissioners for their review and adoption.
2.6.2 The Chief Financial Officer will evaluate new areas for update to the policies and/or procedures that will ensure its accuracy and timeliness. Every three years, all policies and procedures will be re-evaluated.

SECTION 3: BUDGETING

3.1 General Provisions

The adoption of the operating budget allows for a structure that will meet the legal and debt obligations, allow for the priorities from the Board of Commissioners, provide funding for all services, and create a fair taxing source. O.C.G.A. § 36-81-5 & 6 includes some specific requirements regarding the adoption of the annual budget as well as the mandate to adopt a balanced budget.

3.2 Budget Calendar

No later than February 15 of each year, the County Administrator and Chief Financial Officer shall approve the subsequent fiscal year budget calendar. This calendar shall include specific dates for completion of each of the tasks necessary to adopt the annual operating budget. The annual budget year is July 1 through June 30. The annual budget must be adopted prior to July 1 for the following budget year, as required by State Law.

3.3 Budget Process

3.3.1 Camden County shall adopt annual fund budgets that ensure a balance between

operating resources and resource uses. The County will utilize a budget process through which all departments will be given an opportunity to present their budget. The Budget Committee, comprised of two County Commissioners, the County Administrator and Chief Financial Officer will review all budget requests based on "Zero Based Budgeting" and in turn present their suggested budget to the Board of Commissioners, no later than June 5. All funds must have an adopted budget.

3.3.2 Each department will prepare a current services budget and identify any new positions, equipment, or services. In addition, the department head shall prepare an extended five-year budget for suggested capital improvements, equipment, services, or personnel.

3.3.3 Special one-time revenue sources such as the sale of capital assets, transfers from other funds, etc., may be used to purchase non-recurring items such as capital goods. One-time revenues will not be used to support items that will have a long-term operational impact on future County expenditures such as the hiring of personnel. Other special revenues and taxes will not be used to subsidize other funds, except as required or permitted by State or Federal law.

3.3.4 The Board of Commissioners shall adopt an annual fixed position allocation listing reflecting full-time equivalent (FTE) positions based on the approved appropriations by department by fund. Any increase in an additional position or the FTE level shall require approval by the County Administrator and may also require a budget amendment by the Board of Commissioners.

3.3.5 The budget shall be adopted at the minimum legal level of control as required by Georgia Law, which is any expense by department and by fund. Expenses may not exceed the total for any departmental total, in any fund without the prior approval of the Board of Commissioners.

3.4 Balanced Budget

3.4.1 The budget must be balanced for all budgeted funds. Total anticipated revenues must equal total estimated expenditures for each of the governmental fund types. The portion of unassigned fund balance in excess of the required fund balance reserve policy may be used if approved by the Board of Commissioners [see fund balance policy]. If the Board of Commissioners determines that it is in the best interest of the citizens of Camden County, the Board of Commissioners may elect to appropriate unassigned fund balance to balance the budget by fund.

3.4.2 Proprietary fund types shall be self-supporting, based on total anticipated revenues shall equal estimated expenses. The portion of unrestricted retained earnings may be used if approved by the Board of Commissioners.

3.4.3 All budgeted funds must be adopted based on accounting procedures consistent with generally accepted accounting principles as determined and updated by the Governmental Accounting Standards Board (GASB).

3.4.4 Enterprise and internal service operations of the County shall be self-supporting to the

extent that current revenues shall cover current expenses, including direct and indirect costs, debt service, and capital improvements.
3.4.5 Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable or a liability has been incurred and the liability will be liquidated with current resources.
3.4.6 All unencumbered appropriations lapse at fiscal year-end. All unpaid encumbrances will be charged to the current year's budget; pending a valid invoice dated prior to fiscal year end and submitted prior to closing the accruals for the fiscal year.

3.5 Legal Level of Budgetary Control

3.5.1 The budget shall be adopted at the legal level of budgetary control which is the fund/department level. This means expenditures may not exceed the total for any department within a fund without the County Board of Commissioner's approval. In addition, the budgeted amount for salaries and benefits for each department may not be increased without the approval of the County Board of Commissioners. However, department heads shall have the authority to transfer appropriations within their department from one line item to another, (other than increasing salaries) subject to the approval of the County Administrator and/or the Chief Financial Officer.
3.5.2 The Board may authorize a budget amendment for any fund by resolution at any time.

3.6 Budgetary Reporting System

3.6.1 The County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely, monthly financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts. These reports will be distributed to the County Board of Commissioners and department heads.
3.6.2 Annually, the County will attempt to submit its adopted budget to the Government Finance Officers Association (GFOA) to determine its eligibility to receive the GFOA's "Award for Distinguished Budget Presentation.

3.7 Fund Equity

3.7.1 Any and all funds budgeted by the County shall not incur a negative fund equity/balance.
3.7.2 The County will establish and maintain an unassigned or unrestricted balance for all funds, but specifically for the general fund and proprietary funds. These unassigned or unrestricted amounts can be used to pay expenditures/expenses caused by unforeseen emergencies; shortfalls caused by revenue declines; and to eliminate any short-term borrowing for cash flow purposes.
3.7.3 Unassigned general fund balance will be funded each year as necessary at 1% of the

current budget until fully funded. This balance will be considered fully funded at an amount which represents 25% of the current annual budget.
3.7.4 To avoid the use of fund balance as a revenue source to balance a budget, the County may include a contingency line item to provide against unforeseen emergencies during the fiscal year. The total contingency amount in each budget will not exceed 5% or $250,000, whichever is less.

3.8 Pension Plan Funding

The County will fully fund its defined compensation (401 and 457) plans which is administered by Empower Retirement Company. Annually the County will budget and make payments for the pension plan that will maintain the plan's legal soundness for a fully funded plan. The County will fund the plan in accordance with the plan document as well as any changes in state or federal laws, if applicable.

SECTION 4: CAPITAL IMPROVEMENT PROGRAM POLICIES

4.1 General Provisions

A capital improvement program (CIP) is a long-range plan of purchasing, constructing and maintaining the County's capital assets. A capital budget is the portion of the operating budget that funds the capital costs. Capital improvements are to be assessed and prioritized based on the objectives, goals, and the strategic plans of the County. The capital budget provides annual funding for long-term capital projects identified in the Capital Improvements Program (CIP).

4.2 Development

4.2.1 A capital improvement program (CIP) will be developed for a period of five years. As resources are available, the most current year of the CIP will be incorporated into the current years' budget and become a budget obligation. The following four years will represent a plan for expenditures for each subsequent budget year. The CIP will be reviewed and updated annually.
4.2.2 The CIP will incorporate in the budget projections all expenditures as well as all available funding sources such as grants and fund balance.
4.2.3 The Board of Commissioners will attempt to allocate approximately 2.5% of their annual general fund budget for additional and replacement capital assets in any given fiscal year.

4.3 Prioritizing Projects

4.3.1 Capital projects and/or capital asset purchases will receive a higher priority if they meet some or most of the following criteria:

a. Public health and safety hazards
b. Mandatory project through referendum or other relevant planning document
c. Economic development
d. Project improves efficiency
e. Effect of project on operation and maintenance costs
f. Population levels serviced
g. Project's expected useful life
h. Availability of state/federal grants

4.3.2 While the above criteria will be used as the main focus for prioritizing projects, they will be considered in conjunction with all available tangible and intangible factors including input from the public.

4.4 Capital Asset Maintenance

4.4.1 The County shall provide for its physical assets at a level adequate to protect the County's capital investment by minimizing future maintenance and replacement costs of its infrastructure and fleet. The adopted operating budget in each fund must provide sufficient resources for the regular repair and maintenance of capital assets. These resources shall not be deferred in order to balance the current year's operating budget.

4.4.2 Any changes to a capital improvement project, whether expense driven or revenue driven, must be approved by the Board of Commissioners prior to the change or at the time of discovery.

SECTION 5: CAPITAL ASSETS POLICIES

5.1 General Provisions

It shall be a priority of Camden County to maintain close control over all acquisitions, improvements, transfers, disposals, donations, and locations of all real and personal property. To further maintain complete and accurate records of these specific transactions as well as defining capital asset records. The following policies provide guidance regarding the determination and valuations of these capital assets.

5.2 Standards

5.2.1 The Department of Finance shall record and maintain an accurate capital assets system to be used for full valuation of all the capital assets for the County.
5.2.2 The County department head where the capital asset is located shall maintain and assume responsibility for the asset to the best of their ability.
5.2.3 Any change in the location, transfer, or disposal of any asset shall be reported to the Department of Finance by the appropriate department head prior to any change in the status of the asset.
5.2.4 An accident that affects the status of any capital asset must be reported to the Department of Finance and Department of Risk Management immediately.
5.2.5 Each department head shall assist the Department of Finance in inventory control for all assets under their supervision. Verification of an annual review of assets will be coordinated by the Department of Finance for all capitalized assets.

5.3 Defining Capital Assets

5.3.1 Capital assets are considered to be durable, long-term in their useful life which extends beyond one year from their acquisition or donation.
5.3.2 Furniture, machinery, or fixtures that would alter the intended use of the facility, if removed, are considered to be improvements. In addition, any cost incurred for repairs that would add value and extend the useful life is considered to be an improvement and should be capitalized.
5.3.3 Personal property is defined as furniture, machinery, and fixtures that are not attached to buildings, improvements, or land.

5.4 Valuation

5.4.1 All fixed assets shall be recorded at their historical cost, normally the original purchase cost.
5.4.2 Donated or contributed assets should be recorded at their fair market value on the date the item was donated.
5.4.3 Capital assets shall be capitalized at a threshold that is $10,000 or greater, on a per unit cost basis. Any vehicles, trailers, and any equipment that must be carried on the County insurance plan by law will be recorded in the fixed asset system for insurance tracking purposes.
5.4.4 Rights of way or art, that have intangible values or an indefinite life, shall be valued at the current estimated value at the time of possession.
5.4.5 Once a value has been recorded for an asset, it may not be changed (GASB 49). This is true even if the asset loses value, such as a vehicle or technology equipment until the status actually changes for the asset.
5.4.6 Assets which have an acquisition cost of $5,000 to $10,000 will be maintained at the department level. At a minimum, department records should contain the description,

acquisition date, cost, location, serial number and model number of the assets. Physical inventories will be conducted annually by the department heads. A test of physical inventory of these assets may be conducted by the County Administrator, Chief Financial Officer, and/or designee or external auditors for verification and accuracy and are subject to audit during this process.

5.4.7 Department heads are responsible for the legal and ethical obligation of their staff to provide sufficient care and safe keeping of all assets. Custodial responsibility obligates the department to give reasonable protection against theft, vandalism, misuse and destruction of assigned fixed assets. Fixed assets are not be removed from assigned locations without the permission of the department head.

5.5 Capitalization

5.5.1 Land shall be listed separately from any infrastructure or building and is not capitalized.

5.5.2 If a building is completely refurbished, the old asset value should be removed and the new asset value added. If a roof is completely replaced and adds additional life to the building, it may be added as an improvement to the fixed asset system, but not to the old asset value.

5.5.3 Construction in progress will not be capitalized until the project is completely finished so a full value can be determined.

5.5.4 Useful life:

Buildings	25-50 years
Infrastructure	20-40 years
Improvements	10-40 years
Heavy Duty Vehicles	10-15 years
Equipment	5-20 years
Vehicles	5-10 years
Furniture and Fixtures	5-10 years
Computer/Software	3 - 5 years
Intangible Assets	3 - 5 years

SECTION 6: DEBT POLICIES

6.1 General Provisions

On occasion, the County may issue short-term debt to respond to changing service priorities, cover cash flow issues, and purchase equipment. In addition, they may issue long-term debt for higher cost, longer lived capital assets. O.C.G.A. § 36-82 includes some of the specific

requirements regarding the issuance of debt. The following policies are consistent with these statutes. The main goal of this debt policy is to maintain a sound fiscal position and to protect the credit rating of the County. The key concept of the Board of Commissioners should always be to use debt financing responsibly and conservatively.

6.2 Issuing Debt

6.2.1 The County will limit its short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes (TANS), or if more efficient, a line of credit (LOC). The amount of the TANS or LOC shall not exceed 50% of the property taxes collected in the prior year. All TANS or LOC shall be retired by December 31 of the calendar year in which they are issued.

6.2.2 The issuance of long-term debt is limited to capital improvements or projects that the County cannot finance from current revenues or resources. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. All long-term borrowing should be incorporated into the County's capital improvement plan.

6.2.3 Long-term debt financing will follow four key conditions. Used when non-continuous capital improvements are desired; it can be determined that future citizens will receive a benefit from the improvement; the total cost benefit or return on investment (including interest) is positive; use of conservative revenue source projections to be utilized in calculating the repayment of the debt.

6.2.4 Capital leases may be used to finance equipment purchases anytime it is considered more advantageous to the County.

6.2.5 Where cost effective, the Board of Commissioners may choose to issue intergovernmental loans (loans between funds). This should only be done upon a review of the Chief Financial Officer cash flow analysis from the proposed loaning fund to assure proper funding remains in the fund. Any intergovernmental loan from fund to fund, must be approved by the Board of Commissioners.

6.3 Debt Amounts

6.3.1 The County will limit the total of its general obligation long-term borrowing to 10% of the assessed value of all property as per the most recent tax digest.

6.3.2 The amount of general long-term debt is limited to 10% of the amount of general fund expenditures in any given fiscal year.

6.3.3 The County will keep the average maturity of general obligation bonds at or below ten years.

6.3.4 All efforts shall be made to limit the long-term debt maturity schedule to the estimated useful life of the capital equipment, project, or improvement.

6.4 Budget Considerations

6.4.1 Annual budget appropriations shall include all debt service payments (including interest) and reserve requirements for all general long-term debt currently outstanding.
6.4.2 Long-term borrowing will be incorporated into the County's capital improvement plan and budgeted as necessary.

SECTION 7: REVENUE POLICIES

7.1 General Provisions

The delivery of services requires sufficient funding. The County shall establish and maintain revenues that strive to meet a simple, equitable, and stable revenue system. The County currently levies property taxes, assesses the 1% local option sales tax, and the 1% special local option sales tax. In addition, the County assesses user charges for such items as curbside collection, landfill activities, EMS, 911 services, permits and licenses, just to name a few. The following policies provide guidance regarding the assessing and collection of these revenues.

7.2 Standards

7.2.1 The County will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
7.2.2 The County will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.
7.2.3 The County will strive to keep the revenue system simple which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The County shall strive to prevent any type of nuisance taxes, fees, or charges as revenue sources.
7.2.4 The revenue system of the County will strive to maintain an equity in its structure. That is, the County will seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances, from time to time.

7.3 Fees and User Charges

7.3.1 The County will establish fees and user charges at a level related to the total cost (i.e., operating, direct, indirect and capital or debt service) of providing that service.
7.3.2 When establishing user charges, the following issues must be considered:

1. Ability to pay
2. Pricing to limit or encourage demand
3. Identifiable benefits
4. Discourage waste
5. Cost of collection

7.3.3 When imposing new fees and/or charges, the proposed fee/charge should be examined using the following criteria:

a. Sufficiency - Fees and/or charges should recover the full cost of issuance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public;
b. Efficiency - Fees/charges should be designed for easy, inexpensive administration by the County and easy, inexpensive compliance by the individual/business paying the fee/charge. A minimum of the revenue raised through the collection of a fee/charge should be consumed in the process of raising it;
c. Simplicity - Fees/charges should be understood easily by the payee and County officials, leaving as small a margin as possible for subjective interpretations.

7.3.4 The County must review fees and charges annually in order to keep pace with the cost of providing that service in conjunction with budget proposals.

7.4 Collections

7.4.1 The County will follow an aggressive policy of collecting revenues. For example, services will be discontinued for non-payment and real property will be sold to satisfy non-payment of property taxes. All revenues that remain delinquent will be collected as per adopted policy or ordinance.

7.4.2 An understanding of the revenue source increases the reliability of the revenue system. The County must understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

7.5 Accounting and Projections

7.5.1 All revenues shall be reflected in the County reports by standard account titles and must be created if not in existence, consistent with the State of Georgia chart of Accounts.

7.52 All special revenues will be recorded in designated funds as required when adopted. Special revenues are those that require the County by state law, grant, loan, or other written document to record the revenues in a separate account from that of the general fund or distinguish them from normal operations.

7.5.3 The Department of Finance will prepare a three-year revenue projection with an annual update for general fund and a five-year projection for capital improvements. This

projection will be used as a tool for planning the annual operating budget.

7.6 Property Tax

Property tax rates shall be maintained at a rate that will fund an adequate and basic service level. Based upon taxable values, millage rates may be adjusted annually to fund the determined service level, as set and approved by the Board of Commissioners.

SECTION 8: EXPENDITURE POLICIES

8.1 General Provisions

The delivery of services requires efficient use of available resources. The County shall establish and maintain a payables system that follows strict guidelines for all purchases and the payment of invoices. The County processes accounts payable through computer application. Payments will only be issued for invoices as authorized and properly processed. The following policies provide guidance regarding the payment and processing of all County expenditures.

8.2 Standards

8.2.1 The County will establish and maintain a centralized accounts payable system for all adopted funds by the County Board of Commissioners. This policy will allow the County to pay all invoices controlled by the Board of Commissioners based on an established set of guidelines that will maintain control over the cash and investments as well as all budgeted funds.

8.2.2 The County will establish budgets adopted by the Board of Commissioners each year as outlined in Section 3. This function will provide the authorized appropriations for the fiscal year. All expenditures will be based on these adopted appropriations. All invoices that are incurred in the operation of County business must be processed through the purchasing policies as defined in Section 12.

8.3 Accounting and Projections

8.3.1 The Department of Finance will prepare a three-year expenditure projection with an annual update for general fund and a five-year projection for capital improvements. This projection will be used as a tool for planning the annual operating budget.

8.3.2 The County will follow the outline in Section 2 when posting all expenditures. All expenditures shall be reflected in County reports by standard account titles, and must be created if not in existence, consistent with the State of Georgia Uniform Chart of Accounts.

8.3.3 All special expenditures will be recorded in designated funds as required when adopted. Special expenditures are those that require the County by state law, grant, loan, or other written document to record the expenditures in a separate account from that of the general fund or distinguish them from normal operations.

SECTION 9: GRANTS MANAGEMENT

9.1 General Provisions

The County shall maintain control and provide an efficient operating system for all grants to the County from governments such as local, State, and Federal, as well as non-profit or private sector. Reporting for all grants will be developed to ensure that the original goals and objectives are being met for the County and the grant originator. The following policies shall provide guidance regarding all grants accepted by the County.

9.2 Standards

9.2.1 The County shall seek public and private grants, contracts, and other outside sources of revenue for funding projects. These sources must be advantageous to the County and shall not promote more in expenditures than the amount of the grant. However, if these sources will help provide a new service to all citizens, then the concept shall be evaluated in aggregate (i.e., total costs) and for the benefit it will provide.

9.2.2 The County shall evaluate all grant projects with the same criteria as if the money were from local tax dollars.

9.2.3 All grants and program activities must be reviewed by the County Administrator and Chief Financial Officer to assure that the benefits will not outweigh the costs of the program improvements, including management and reporting costs incurred.

9.2.4 All grant programs must be coordinated through the Department of Finance and Grants Manager with a copy of the grant application, any correspondence, awards, requirements, contracts, and payments receivable schedule. No payments will be made until all pertinent data is received.

9.2.4 All revenues must be forwarded to the Department of Finance for processing/deposit. No other person or agency may deposit or use funding in any manner on behalf of the County. Likewise, all expenses must be completed through the Department of Finance. In-kind labor and equipment use tracking is coordinated through the Grants Manager.

9.2.5 Departments affected by grants must be responsible for supplying accurate information to the Grants Manager for response to all grant requirements for the duration of the grant.

9.2.6 The Department of Finance will be responsible for all revenues and expenses to be budgeted in the proper fiscal year and all transactions/activities are accounted for in the proper manner according to GASB.

9.3 Acceptance and Approval

9.3.1 All grants must be approved or accepted by the Board of Commissioners, prior to receiving or expending any funds for the grant program.
9.3.2 The County Administrator may approve an application for a grant, upon coordination with the affected department and Chief Financial Officer if it is determined that it is in the best interest of the County. No other person or agency may submit a grant application on behalf of the County, under any circumstances.
9.3.3 Any changes to the grant, either in amount or scope of the project will follow this approval. The County Administrator may approve changes for any amount under $50,000, if already appropriated within the approved budget.

SECTION 10: CASH & INVESTMENTS

10.1 General Provisions

O.C.G.A § 36-82 & 36-83 authorize the County to invest in selected investment instruments and require that these investments be collateralized. The Board of Commissioners shall instruct the Chief Financial Officer to follow these statutes. The following policies are consistent with these statutes and also provide specific guidance regarding cash, investments, and transfers of County funds.

10.2 Banking Services and Investments

10.2.1 Every three to five years, the Department of Finance will issue a request for proposal on banking services to all qualified banks located within the County's geographic boundaries. The award of banking services will be made solely on the response to the request for proposal assuming that it will be advantageous to the County. The banking services shall be in the form of a written contract and shall be approved by the County Commissioners. The contract shall include the request for proposal as an appendix to the written contract.
10.2.2 All deposits of the County shall be collateralized at 110% of the actual deposit value or held in the State of Georgia Multibank Pledging Pool Secure Deposit Program or similar secured state program in accordance with O.C.G.A. § 48-8-13.1.
10.2.3 Safety of principal is the foremost investment objective of the County. Each investment transaction shall seek to first ensure that capital losses are avoided.
10.2.4 The Chief Financial Officer shall include specific investment information on the status of the County’s earnings and investments, as well as expected trends and collateralization of all investments in the Annual Consolidated Financial Report.
10.2.5 Investments for all operating funds shall be made in maturities of twenty-four months or less, unless a temporary extension of maturities is approved by the Commissioners or as completed by agent(s) for bond issues.

10.2.6 The Chief Financial Officer shall establish strategies and guidelines for the percentage of total assets that may be invested in securities to sustain the proper cash flows during each fiscal year.
10.2.7 The Chief Financial Officer is designated as the investment officer and is responsible for investment decisions and activities, under the direction of the County Administrator. No person may engage in an investment transaction for the County or with any County money except the Chief Financial Officer.
10.2.8 The investment officer shall use the "prudent person rule". Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs.
10.2.9 Officers and employees involved in the investment or banking process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The County Administrator shall be made aware of any material financial interests in financial institutions and shall further have disclosure of any personal financial or investment positions that could have adverse effects to the County.
10.2.10 The Chief Financial Officer shall establish a system of internal controls for investments which shall be documented in writing. The internal controls shall be reviewed by the independent auditor. The controls shall be designed to prevent losses of County funds arising from such items as fraud, employee error, misrepresentations, unanticipated changes in financial markets, or adverse actions by employees and officers of the County.
10.2.11 The assets of the funds of the County may be invested only in the following:

a. U.S. Treasury Obligations
b. Selected U.S. Agency Obligations
c. State of Georgia Obligations
d. Commercial Bank Certificates of Deposits
e. The Georgia Local Government Investment Pool (LGIP)

10.3 Operating Transfers

10.3.1 The Chief Financial Officer shall have the authority to make operating transfers between County funds within the following stipulations.
10.3.2 When the amount of a single transfer between funds is greater than $50,000, the Chief Financial Officer must get approval from the County Administrator, unless approved in the annual budget.
10.3.3 When the amount of a single transfer between funds is greater than $250,000, the Chief Financial Officer must get approval from the County Administrator and the County Commission unless approved in the annual budget or otherwise approved prior to the transfer.

SECTION 11: TRAVEL

The Travel Policy, amended November 1, 2024, is hereby incorporated into this policy.

SECTION 12: PURCHASING

The Purchasing Policy, amended November 1, 2024, is hereby incorporated into this policy.

SECTION 13: PURCHASING CARD POLICY

The Purchasing Card Policy, amended November 1, 2024, is hereby incorporated into this policy.

SECTION 14: PURCHASING CARD AND CREDIT CARD POLICY FOR ELECTED OFFICIALS

The Purchasing Card and Credit Card Policy for Elected Officials, amended November 1, 2024, is hereby incorporated into this policy. Link to Purchasing Card and Credit Card Policy for Elected Officials.

SECTION 15: DEFINITIONS

Accounting Period - A period at the end of which, and for which, financial statements are prepared (also see fiscal period).

Accrued revenues or expenditures - to record revenues or expenditures when earned or as soon as they become measurable for benefits received, regardless of the fact that the receipt or payment of cash may have taken place, in whole or in part, or in another accounting period.

Appropriation - An authorization granted by the County Commission to incur liabilities for purposes specified in the budget or as amended to the budget.

Asset - A future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Audit - The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other such evidence to ascertain whether the financial statements present fairly the financial position of the County. The examination should compare the statements with the results of the financial operations, compare the consistency with prior year reporting, and determine compliance with applicable laws and regulations for all County Funds and applicable entities.

Budget - A plan of financial operation consisting of proposed revenues and expenditures for a given period, also known as a financial plan for a fiscal year.

Capital Leases - A lease in which at the end term, the County receives title to the leased property or can purchase the leased property at a bargain purchase price.

Capital Projects Fund - A fund created to account for all resources to be used for the construction or acquisition of a designated fixed asset(s) by the County; except those financed by special assessment, proprietary, or fiduciary funds.

Annual Comprehensive Financial Report (ACFR) - A governmental unit's official annual report published as a matter of public record. The ACFR should contain financial statements, introduction materials, schedules for legal compliance, and statistical tables specified by the GASB.

Cooperative Procurement and Cooperative Purchasing – The combining of requirements of two or more public procurement entities to leverage the benefits of volume purchases, delivery and supply chain advantages, best practices and the reduction of administrative time and expenses (NIGP). There are two forms of cooperative practice: Joint Solicitation and Piggybacking. Joint solicitation happens when procurement is conducted by, or on behalf of, one or more public entities that have combined and standardized their requirements. Piggybacking happens when one or more public entities solicit their requirements and include an option for other organization to access, or "piggyback" the contract as awarded. This method may include a state or national cooperative affiliate. It is preferred that cooperative procurement agreements are entered into with the State of Georgia or its municipalities, counties, public agencies, or public organizations when possible.

Contingency - Items that may become liabilities or expenditures as a result of conditions undetermined at a given date. This includes such items as pending litigation, disputed claims, or uncompleted contracts.

Current Assets - Assets that are available or can be made available to meet the cost of operations or to pay current liabilities such as temporary investments and cash. These assets are classified as being held less than one year.

Current Liabilities - Liabilities that are payable within a short period of time such as notes payable and current invoices or payables. These liabilities are classified as being held less than one year.

Deficit - The excess of liabilities and reserved equity of a fund over its assets or the excess of expenditures over revenues during an accounting period.

Encumbrances - The estimated amount of expenditures as used with purchase orders that are chargeable to an appropriation.

Enterprise Fund - A fund established to finance and account for the acquisition, operation, and maintenance of the County facilities and services which are entirely or predominantly self-supporting by user charges (also known as a proprietary fund).

Fiscal Year - A 12-month period of time to which the annual budget applies and at the end of which the County determines its financial position and the results of its operations.

Fixed Assets - Assets of a long-term nature that are intended to be held or used on a continuing basis such as land, buildings, and machinery.

Fund - A fiscal and account entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, residual equities or balances, and changes that occur. Funds are segregated for the purpose of carrying financial information on specific activities.

Fund Equity (Balance) - The excess of fund assets and resources over fund liabilities. GASB 54 assigns five (5) specific classifications.

Non-spendable – amounts that cannot be spent due to either (a) they are not in spendable form or (b) they are legally or contractually required to be maintained intact.

Restricted – use is constrained on resources by (a) externally imposed by creditors, grantors, contributors, laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commissioners. The Commissioners approves committed resources through a motion and vote during the voting session of a Commissioner's meeting.

Assigned – amounts that are constrained by the Commissioner's intent to be used for specific purposes, but are neither restricted nor committed. The intent is expressed by the Commissioners.

Unassigned – amounts that have not been assigned to other funds, and that are not restricted, committed, or assigned to specific purposes within the General Fund

General Obligation Bonds - Bonds that are secured by the full faith and credit of the County.

Generally Accepted Accounting Principles – **(GAAP)** consists of a common set of accounting rules, requirements, and practices issued by the Government Accounting Standards Board.

Governmental Accounting Standards Board - (**GASB**) the independent agency established under the Financial Accounting Foundation in 1984 as the official body designated to set accounting and financial reporting standards for state and local governments.

Internal Controls - A plan of organization under which employees' duties are arranged, records are segregated, and procedures designed, to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures.

Legal Level of Budgetary Control - The reporting level within the budget that the County Commission has adopted and this level cannot be overspent (i.e., total department appropriation or salary line items).

Liability - A future sacrifice of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Long-term Debt - Debt that matures in a period longer than one year.

Net Income - A term used to designate the excess of total revenues over total expenditures for an accounting period.

Non-operating Expenditures - Expenses incurred in the performance of activities that are not directly related to supplying the basic services of the County such as interest paid on outstanding bonds.

Non-operating Revenues - Revenues incurred in the performance of activities that are not directly related to supplying the basic services of the County such as interest earned on investments.

Operating Transfers - (also known as residual equity transfers) legally authorized inter-fund transfers from a fund receiving revenues to the fund that made the expenditure.

Other Financing Sources - An operating statement classification in which financial inflows other than revenues are reported such as operating transfers in and proceeds from general obligation bonds.

Other Financing Uses - An operating statement classification in which financial outflows other than expenditures are reported such as operating transfers out.

Purchase Order - A document that authorizes the delivery of specified supplies, materials, equipment, and services. This document also creates the charge or uses the appropriation for such items.

Requisition - A written demand or request, usually from the department head to the purchasing officer, for specified supplies, materials, equipment, or services.

Revenue Bonds - Bonds that are collateralized by user charges.

Short-term Debt - Debt that matures within one year.

Subsidiary Account - One of a group of related accounts that support in detail the debit and credit summaries recorded in a control account such as the individual accounts for the Solid Waste bills receivable in the general ledger.

Tax Anticipation Notes (TANS) - Short-term debt that is collateralized by property tax collections.

Unencumbered Appropriations - That portion of the original appropriation that has not yet been paid or encumbered.

Zero-based Budget - A budget based on the concept that the existence of each activity or account must be justified each year, as well as the resources requested.

Fiscal Year 2026 Budget Calendar



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Fund Descriptions

General Fund: The General Fund is the primary operating fund for the County. The General Fund accounts for all financial resources received and expenses required for normal operations except those that are required, usually by law or ordinance, to be accounted for in other funds.

Special Revenue Funds:

Drug Abuse Fund – This fund accounts for revenues collected from court fines and records any transactions for expensing the collections to the drug court. It must be strictly used for the related drug court issues.

National Opioid Settlement Payments Fund-This fund is used to account for the special revenue and expense activity from the National Opioid Settlement Payments. Section V Part B of the Final agreement 3.25.22 requires that at least 85% of these funds be used for Opioid Remediation as outlined in Exhibit E. https://nationalopioidsettlement.com.

Emergency Telephone Fund – This fund is used to account for the special revenue and expense activity for the telecommunication fees. It may only be used to provide services and equipment for the 911 center.

Hotel/Motel Tax Fund – This fund is used to account for the special revenue and expenses related to the tax collected for hotel and motel stays within the County. This fund only collects fees for the unincorporated areas as the cities collect the fees within their city limits. Revenues collected are disbursed through a contractual agreement or are considered unrestricted.

Jail Construction and Staffing Fund – This fund accounts for the activity of revenues collected from court fines and maintains a record of all transactions as the money is used for items strictly for the jail and related security issues. It is used mostly for major capital issues rather than day to day operations, even though it may be used for that purpose.

Law Library Fund – This fund accounts for revenues collected from court fines and must be used to provide law books and a common place to review these books. It is currently housed at the main County Library.

Shared Assets Fund – This fund accounts for the activity related to drug cases, usually from confiscation proceedings. It receives revenues as they are collected from drug related cases that carry through the court system. These funds may only be used for law enforcement related expenses. They may be used for supplies or capital.

Unincorporated Tax District Fund – This fund accounts for special revenues collected for the fire service in the unincorporated area of the County. The fund also collects additional revenues that are used to reduce the millage required for the fire services, public works right-of-way maintenance and the County's portion of the PSA (recreation) services.

Two Rivers Gun Range Fund - This fund accounts for the activity related to the county's gun range. The main source of revenue is from memberships and daily use fees. The gun range opened in May 2021 on a limited day basis and was fully operational in November 2021.

Capital Projects Funds:

Capital Improvements Fund – This fund accounts for revenues received from the General Fund. The revenues received each year are based on project costs as appropriated in the budget process for such capital items as small and heavy equipment, vehicles, and building improvements.

Georgia Transportation Fund – This fund is used to account for the special revenue and expense activity for the annual participation in the Georgia Department of Transportation's tax collections and is disbursed to the county by grant funding. It may only be used to provide road construction.

Impact Fees Fund – This fund is used to account for the special fee charged on building permits issued for the construction of new homes and businesses. These fees may only be used for the designated projects in the Capital Improvements Element report as approved each year by Department of Community Affairs.

SPLOST Funds – This fund records all the activity related to the special local option sales tax revenues collected. The expenses are recorded and paid based on the projects as approved in the referendums. For FY2026 there will be two SPLOST funds. The first was established July 1, 2019 (SPLOST #8) and will receive tax revenue through June 30, 2025. The SPLOST #8 referendum was passed in March 2019. The second will begin on July 1, 2025 (SPLOST #9) and will receive tax revenue through June 30, 2031. The SPLOST #9 referendum was passed in March 2025.

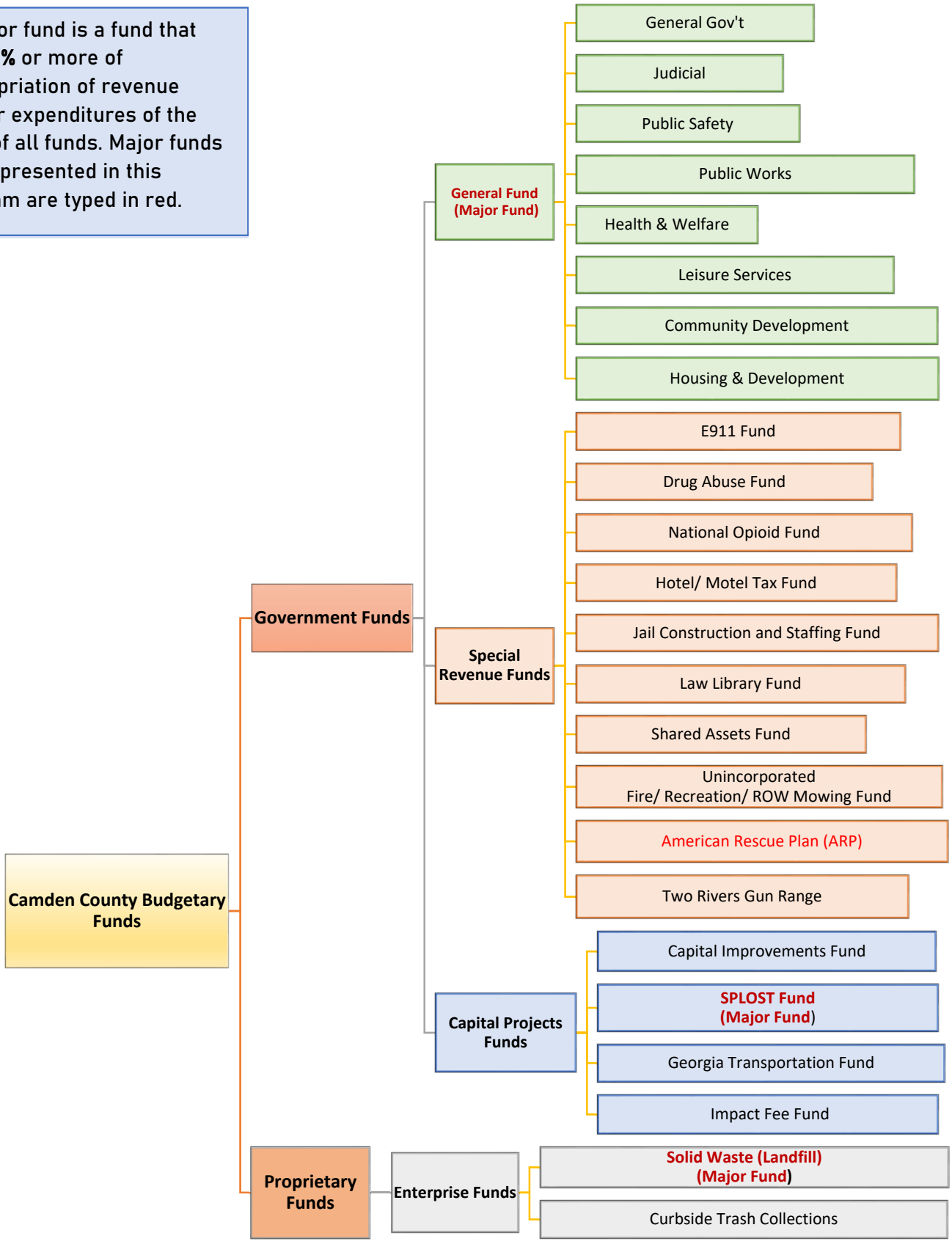
Enterprise Funds:

Curbside Collection Fund – This fund accounts for the activity related to household trash pickup. It receives revenues from quarterly billings in the unincorporated areas only, to pay for the contract for curbside pickup and the landfill costs of disposal.

Solid Waste Fund – This fund accounts for the activity related to household and construction waste. This fund records the billed revenues and the related expenditures for the operations, capital improvements, and long term liabilities for the landfills.

FUND STRUCTURE

A major fund is a fund that has **10%** or more of appropriation of revenue and/or expenditures of the total of all funds. Major funds are represented in this diagram are typed in red.



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Balancing the Budget

A balanced budget is a budgeting process where total expected revenues are equal to total planned expenses. When expenditures exceed expected revenues, other revenues sources may be used to balance the budget. Examples of other revenue sources are: transfers in from other funds, interfund loans, or planned use of fund balance. Either one or these additional sources of revenue can be used or a combination. There are eight methods available to balance a budget and the following diagram illustrates the various techniques.

1	Revenues => Expenditures
2	Revenues + Fund Balances=> Expenditures
3	Revenues + Transfers => Expenditures
4	Revenues + Interfund Loans=> Expenditures
5	Revenues + Fund Balances+ Transfers => Expenditures
6	Revenues + Transfers + Interfund Loans => Expenditures
7	Revenues + Fund Balances + Interfund Loans => Expenditures
8	Revenues + Fund Balances + Transfers + Interfund Loans => Expenditures
9	Transfers => Expenditures

Camden County chose Options 1, 2, 3, 5, & 9 to balance the budget for FY2026.

Option 1	Option 2	Option 3	Option 5	Option 9
Law Library	Curbside	E911	General Fund	Capital Improvements
Jail & Staffing	Shared Assets			
Hotel/Motel	Opioid Settlement			
SPLOST 9	Drug Abuse			
Two Rivers Gun Range	American Rescue Plan			
	Unincorporated Tax District			
	SPLOST 8			
	GA Transportation			
	Impact Fees			
	Solid Waste Authority			

Adopted Budget- All Funds Fiscal Year 2026

Fund No.	Fund	Adopted Budget
100	General	$47,807,556
205	Law Library	$21,025
207	Jail & Staffing	$201,675
208	Curbside Collections	$1,756,653
210	Shared Assets	$100,000
213	Opioid Settlement	$65,000
215	Emergency Telephone 911	$1,825,247
230	Drug Abuse	$67,500
231	American Rescue Plan	$907,667
270	Unincorporated Tax District	$4,072,431
285	Hotel/Motel Tax	$145,500
328	SPLOST 8	$6,836,285
329	SPLOST 9	$13,908,208
335	GA Transportation	$2,143,472
350	Capital Improvement Program	$563,993
385	Impact Fees	$135,000
540	Solid Waste Authority	$4,959,732
555	Two Rivers Gun Range	$293,610
	Total Budget	**$85,810,554**

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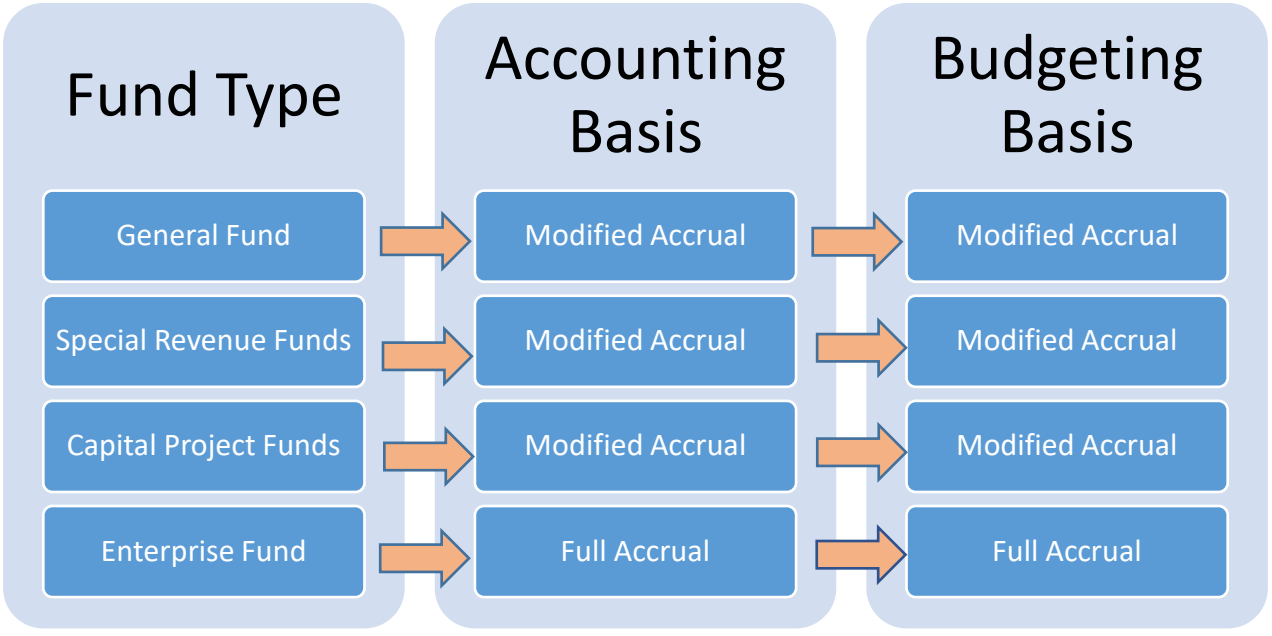
INTRODUCTION – ALL FUNDS

This section discusses an overview of the county's major sources of revenue and expenditures. Most revenues are projected from year to year based on historical straight-line data with a three-to-five-year look-back period. The exception to this rule is all taxes and planning fees. Taxes, including property, sales, and other taxes, are based on the current property tax digest projections as well as any known economic changes. These include new commercial business and sales trends in homes. Also based on current trends and sales are the planning fees and permits. These factors many times cause decreases in expected revenues just as much as they may relate to an increase in projected revenues. All revenues are classified in accordance with the Uniform Chart of Accounts as required by the State of Georgia. While all funds do not have taxes associated with the individual fund, the County's key revenue source is property and sales taxes.

Expenditures are projected utilizing zero based budgeting allowing for a structure that will meet legal obligations, prioritize the Board of Commissioners' strategic plans and provide funding for all services.

BASIS FOR BUDGETING

The basis for budgeting revenues and expenditures is to use the modified accrual method of accounting and budgeting for the general fund, special revenue funds, and capital project funds and full accrual method of accounting and budgeting for enterprise funds.



BUDGET SUMMARIES

Below is a summary by fund of the FY2026 adopted budget.

Summary of All Funds

Fund	Revenues	Expenses
General	$ 47,807,556	$ 47,807,556
Law Library	$ 21,025	$ 21,025
Jail Construction & Staffing	$ 201,675	$ 201,675
Curbside Collection	$ 1,756,653	$ 1,756,653
Shared Assets	$ 100,000	$ 100,000
Opioid Settlement	$ 65,000	$ 65,000
Emergency Telephone System (E911)	$ 1,825,247	$ 1,825,247
Drug Abuse	$ 67,500	$ 67,500
American Rescue Plan	$ 907,667	$ 907,667
Unincorporated Tax District	$ 4,072,431	$ 4,072,431
Hotel/Motel Tax	$ 145,500	$ 145,500
SPLOST 8	$ 6,836,285	$ 6,836,285
SPLOST 9	$ 13,908,208	$ 13,908,208
GA Transportation	$ 2,143,472	$ 2,143,472
Capital Improvement	$ 563,993	$ 563,993
Impact Fees	$ 135,000	$ 135,000
Solid Waste Enterprise	$ 4,959,732	$ 4,959,732
Two Rivers Gun Range	$ 293,610	$ 293,610
Total All Funds	$ 85,810,554	$ 85,810,554

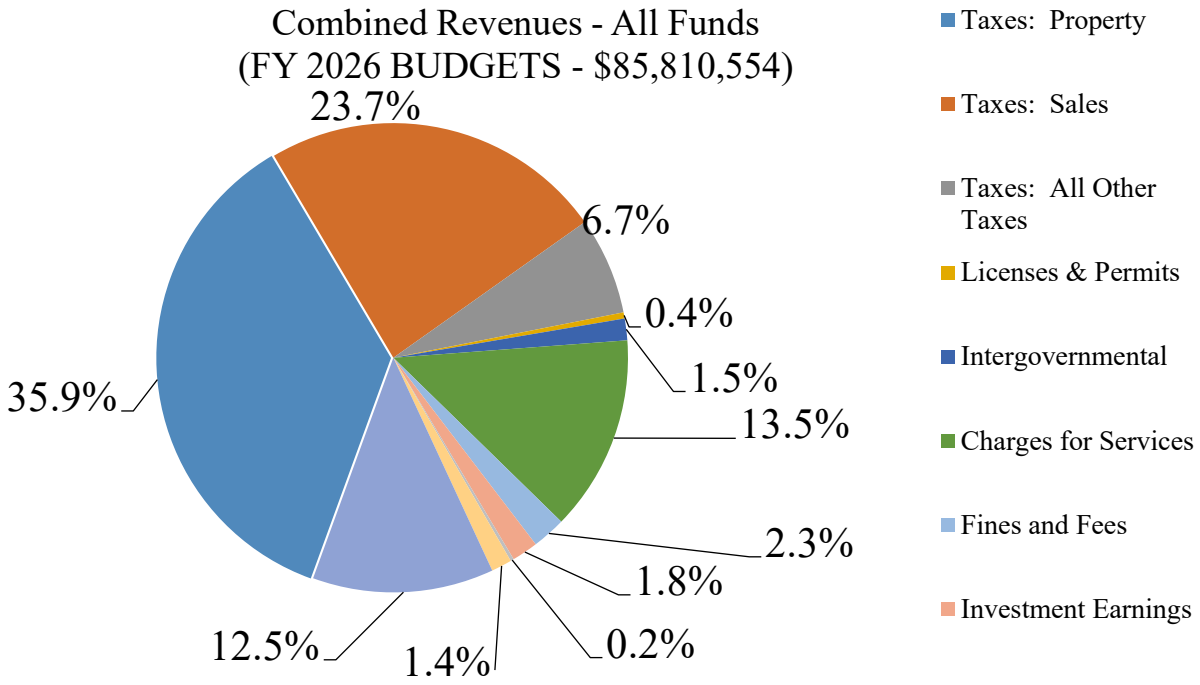
Following are various tables and charts that reflect the FY2026 total revenue and expenses combined for all funds by major category.

The table below reflects the FY2026 total revenue for all funds and percent to budget.

Budget Summary for Fiscal Year 2025-2026
Revenue Categories

Revenues by Category	Total For All Funds	Revenues
Taxes: Property	$ 30,848,400	35.95%
Taxes: Sales	20,322,327	23.68%
Taxes: All Other Taxes	5,759,618	6.71%
Licenses & Permits	360,602	0.42%
Intergovernmental	1,282,404	1.49%
Charges for Services	11,578,660	13.49%
Fines and Fees	1,987,881	2.32%
Investment Earnings	1,550,500	1.81%
Office Rents	115,300	0.13%
Other Revenues	81,150	0.09%
Transfers In	1,213,440	1.41%
Fund Balance/Retained Earnings	10,710,272	12.48%
Total Revenue All Funds	$ 85,810,554	100.00%

The chart below reflects the FY2025 revenues for all funds by major category as a percent to total budget.

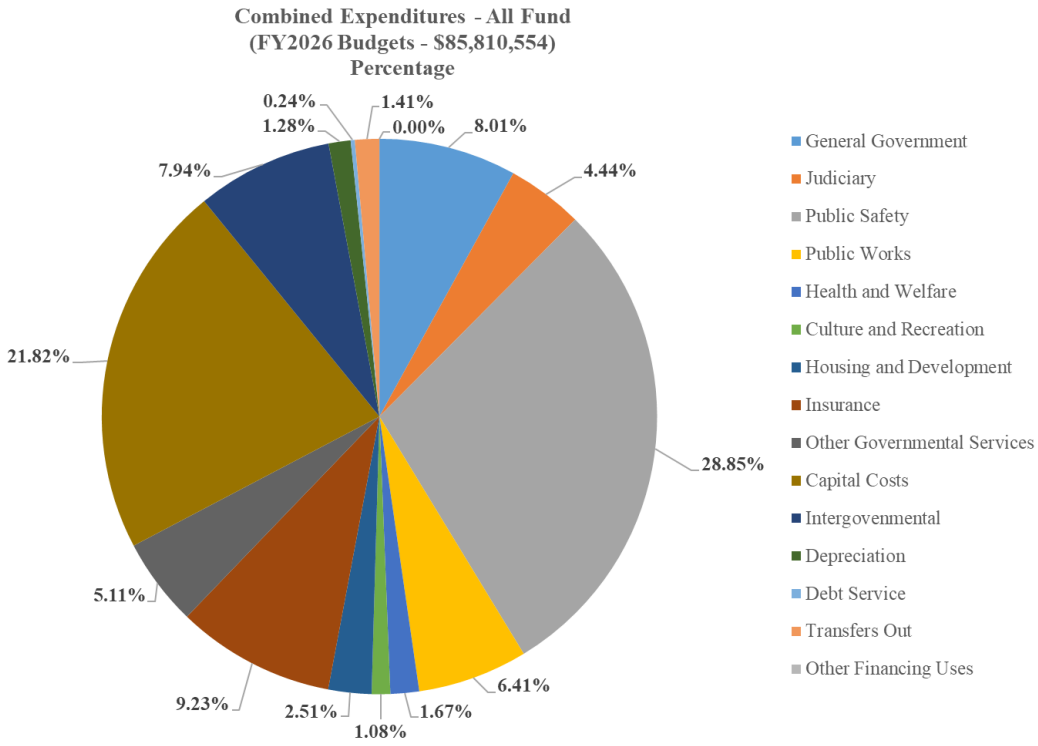


The table below reflects the FY2026 expenditures for all funds by major category along with the percent to budget.

Budget Summary for Fiscal Year 2025-2026
Expenditure Categories

Expenditures by Category	Total For All Funds		Expenditures
General Government	$	6,874,664	8.01%
Judiciary	$	3,808,700	4.44%
Public Safety	$	24,755,188	28.85%
Public Works	$	5,497,882	6.41%
Health and Welfare	$	1,430,393	1.67%
Culture and Recreation	$	924,338	1.08%
Housing and Development	$	2,155,363	2.51%
Insurance	$	7,920,401	9.23%
Other Governmental Services	$	4,383,866	5.11%
Capital Costs	$	18,725,886	21.82%
Intergovernmental	$	6,811,933	7.94%
Depreciation	$	1,100,000	1.28%
Debt Service	$	208,500	0.24%
Transfers Out	$	1,213,440	1.41%
Total Expenditures All Funds	$	85,810,554	100.00%

The chart below reflects the FY2026 expenditures for all funds by major category as a percent to total budget.



The table below reflects a comparison of the revenues for all funds for the last three years, based on the major revenue categories.

Budget Summary Comparison
All Funds Revenue

	Adopted FY2026	Budgeted FY2025	Actual FY2024	Actual FY2023
Taxes: Property	$ 30,848,400	$ 28,526,590	$ 24,940,852	$ 25,746,617
Sales	20,322,327	19,324,925	19,263,666	17,537,671
All other taxes	5,759,618	5,538,523	5,435,500	5,343,395
Licenses and Permits	360,602	462,650	431,368	364,908
Intergovernmental	1,282,404	7,981,838	11,342,330	6,780,052
Charges for Services	11,578,660	12,063,141	12,684,390	9,940,698
Fines and Fees	1,987,881	1,870,165	1,890,224	2,126,621
Investment Earnings	1,550,500	1,457,850	177,025	269,011
Office Rents	115,300	103,200	120,241	119,848
Miscellaneous	81,150	70,075	2,305,865	1,552,461
Transfers In	1,213,440	2,001,220	3,745,002	1,153,627
Fund Balance/Retained Earnings/Other Financing Sources	10,710,272	9,590,983	650	249,198
Total Revenue All Funds	$ 85,810,554	$ 88,991,160	$ 82,337,115	$ 71,184,108

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The table below reflects a comparison of the expenditures for the last three years, based on the major revenue categories.

Budget Summary Comparison
All Funds Expenditures

	Adopted FY2026	Budgeted FY2025	Actual FY2024	Actual FY2023
General Government	$ 6,874,664	$ 7,660,416	$ 5,833,161	$ 6,363,816
Judiciary	$ 3,808,700	$ 3,779,631	$ 3,443,282	$ 3,143,727
Public Safety	$ 24,755,188	$ 22,957,503	$ 22,459,930	$ 18,399,834
Public Works	$ 5,497,882	$ 5,859,317	$ 6,628,469	$ 3,424,383
Health and Welfare	$ 1,430,393	$ 1,452,715	$ 1,144,400	$ 1,144,826
Culture and Recreation	$ 924,338	$ 835,257	$ 908,354	$ 1,331,455
Housing and Development	$ 2,155,363	$ 1,839,726	$ 1,637,940	$ 1,444,963
Insurance	$ 7,920,401	$ 7,241,011	$ 7,703,197	$ 7,920,587
Other Governmental Services	$ 4,383,866	$ 4,258,570	$ 4,204,975	$ 5,251,003
Capital Costs	$ 18,725,886	$ 25,939,062	$ 10,720,920	$ 6,398,821
Intergovernmental	$ 6,811,933	$ 3,722,652	$ 9,480,137	$ 10,059,988
Depreciation	$ 1,100,000	$ 1,100,000	$ 1,309,744	$ 1,227,511
Debt Service	$ 208,500	$ 544,080	$ 373,723	$ 204,478
Transfers Out	$ 1,213,440	$ 1,801,220	$ 1,715,741	$ 1,148,152
Other Financing Sources	$ -	$ -	$ -	$ -
Total Expenditures All Funds	$ 85,810,554	$ 88,991,160	$ 77,563,975	$ 67,463,546

FUND CLASSIFICATIONS

Funds	Classification	Budget Allocation	General Gov't/Administr	Judiciary	Public Safety	Public Works	Health & Welfare	Culture & Recreation	Housing & Development	Insurance	Capital	Inter-governmental
GOVERNMENTAL												
General Fund	Governmental	Annual										
General Fund	Major	Annual	✔	✔	✔	✔	✔	✔	✔	✔		✔
Special Revenue & Capital Funds												
Law Library		Annual		✔								
Jail Construction & Staffing		Annual			✔							
Shared Assets		Annual			✔							
Opioid Settlement		Annual					✔					✔
E911		Annual			✔							
Drug Abuse		Annual		✔								
American Rescue Plan	Major	Annual	✔		✔	✔		✔			✔	✔
Unicorporated Tax District		Annual			✔	✔		✔			✔	
Hotel/Motel Tax		Annual						✔				✔
SPLOST 8	Major	Annual	✔	✔	✔	✔	✔				✔	✔
SPLOST 9	Major	Annual	✔		✔	✔		✔			✔	✔
GA Transportation		Annual				✔						
CDBG-Mitigation Grant		Annual									✔	
Capital Improvement		Annual									✔	
Impact Fees		Annual	✔		✔	✔		✔			✔	
Two Rivers Gun Range		Annual						✔				
PROPRIETARY FUNDS												
Enterprise Funds	Business-Type	Annual										
Solid Waste	Major	Annual				✔						
Curbside		Annual				✔						

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REVENUES AND TRENDS

Taxes: Taxes are the primary revenue source for Camden County, accounting for roughly 66.34% of the FY2026 annual budget. The largest share comes from property taxes, which constitutes 35.95% of the County's total revenue. Sales taxes follow, making up about 23.68% of the total revenue, while other taxes contribute approximately 6.71%. Charges for services are the next significant revenue source, representing around 13.49% of the annual budget.

Property taxes are based on the property tax digest, which is assessed annually by the Tax Assessor's Office. Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST) are a 1% sales tax collected by the State of Georgia and then distributed to Camden County entities according to a pre-negotiated formula.

Tax Digest: The Chief Appraiser is responsible for the fair assessment on all property in Camden County. The digest is not finalized prior to budget adoption, so the total digest (net of exemptions) for the County is estimated to have increased by 10% this year due to new construction and reassessments. The general fund millage rate set the Board of Commissioners each year encompass the entire digest value. The digest is submitted to the State of Georgia Department of Revenue for approval each year once a millage rate has been set the Board of Commissioners. The tax millage rate remained fairly consistent at 11.70 mills from FY2009 until FY2015, at which time the general fund mill rate increased by 1.24 mills or approximately 8%. The mill rate increase represented 1 mill for economic development and .24 mills for general fund expenditures. By FY 2017, the County was forced to increase the millage again due to the drastic decline in the digest over the prior eight years. The digest had fallen by almost $523 million (29% value) between 2009 and 2016. There are three main exemptions that make up the majority of the County's exemptions. The first is a flat homestead exemption of $4,000 for all homeowners within the county at least one full year. The second exemption is also a flat exemption of $25,000 for all homeowners being at least 62 years of age. The third exemption is a freeze on the fair market value, based on a voter referendum in 2006. If the value decreases, so does the "freeze value." If the value goes up, however, the value is deemed "frozen" at the least amount since 2006. It represents the majority of the digest exemptions and has become a major source of decline in the digest at 19% of the total net digest value for tax year 2024. This is equivalent to 2.38 mills of tax. While projections are that the digest will increase, the freeze exemption will also grow with any increase to all homestead properties. Camden County is one of only 35 counties in Georgia (total of 159) that have this freeze. The following chart reflects the recovering digest value since 2019. In 2022 the net digest finally reached the value it had in 2009 and in 2023 it has grown an additional 11.4%.

		CURRENT 2024 TAX DIGEST AND 5 YEAR HISTORY OF LEVY					
COUNTY WIDE		2019	2020	2021	2022	2023	2024
COUNTY WIDE AREA	VALUE	Real & Personal	$ 1,613,379,574	$ 1,658,078,188	$ 1,826,839,364	$ 2,232,636,190	$ 2,566,575,054	$ 2,969,604,055
		Motor Vehicles	24,315,500	20,680,450	18,286,040	16,581,920	16,715,230	16,413,470
		Mobile Homes	9,571,679	16,532,183	11,432,644	11,656,105	12,281,957	14,315,813
		Timber - 100%	13,889,811	12,762,286	14,546,696	13,067,251	21,875,510	16,103,579
		Heavy Duty Equipment	-	-	-	-	-	-
		Gross Digest	1,661,156,564	1,708,053,107	1,871,104,744	2,273,941,466	2,617,447,751	3,016,436,917
		Less Exemptions	269,273,683	278,717,427	320,099,143	463,429,935	600,239,209	748,583,875
		NET DIGEST VALUE	1,391,882,881	1,429,335,680	1,551,005,601	1,810,511,531	2,017,208,542	2,267,853,042
	RATE	Gross Maintenance & Operation Millage	18.150	18.330	18.262	16.683	15.933	14.703
		Less Rollbacks (Local Option Sales Tax)	2.360	2.540	2.700	2.683	2.794	2.603
		NET M&O MILLAGE RATE	15.790	15.790	15.562	14.000	13.139	12.100
	TAX	**TOTAL M&O TAXES LEVIED**	$21,977,831	$22,569,210	$24,136,749	$25,347,161	$26,504,103	$27,441,022
		Net Taxes $ Increase	$3,538,045	$591,380	$1,567,539	$1,210,412	$1,156,942	$936,919
		Net Taxes % Increase	19.19%	2.69%	6.95%	5.01%	4.56%	3.53%

There is one other revenue based on the digest collection, it is for the Unincorporated Tax District. The fund is representative of fire protection, roads, and recreation. The mill rate for this fund was increased by 1 mill in tax year 2019 to 1.66. Historically the millage rate had been under .70 mills since 2000. In 2020 the millage was reduced by .255, in 2021 reduced by .05, in 2022 reduced by.075, in 2023 and 2024 the rollback rates were adopted at 1.207 and 1.121, respectively. The millage rate for 2025 is anticipated to be adopted in September 2025. The balance of the revenues on the Unincorporated Tax District is made up almost entirely from an insurance premium tax collected by the State of Georgia and disbursed to all entities in the county based on population ratios.

Sales Tax: This is the second largest component behind property taxes as compared to all budgeted funds, at 23.68%. The primary source is made from Special Local Option Sales Tax (SPLOST) and must be kept totally separate for accounting and cash purposes. The second source represents Local Option Sales Tax (LOST) and is used only in the general fund. These revenues are projected each year based on historical data collections and a review of local economic conditions, expected business activity and trends.

SPLOST: The Special Purpose Local Option Sales Tax (SPLOST) serves as the primary funding source for the County's capital improvement projects. Under the Official Code of Georgia, Chapter 8 of Title 49, counties are permitted to levy a special one percent sales tax. This tax can be implemented for a maximum duration of six years if an intergovernmental agreement exists between the County and its two largest cities. Without such an agreement, the tax is limited to a five-year period.

The scheduling of a SPLOST is critical due to the required lead time before an election. Initially, the County drafts a list of potential projects for voter consideration. It is essential to coordinate with the cities to identify any overlapping or similar projects. Once a consensus is reached, an intergovernmental agreement must be prepared and approved, followed by a resolution to place the tax on the ballot.

A referendum is then drafted for approval by the Probate Judge. Following this, the elections manager will advertise the election, conduct it, and certify the results. SPLOST collections commence with the sales from the quarter following the election.

Since the inception of the first SPLOST in 1985, the County has successfully implemented nine SPLOST programs. Currently, the following SPLOST funds are active.

SPLOST 8: The citizens of Camden County approved this SPLOST in March 2019 with over 77% approval. Collections began on July 1, 2019 and end on June 30, 2025. Projects are based on an estimated collection over six years of $55 million. The first level, top tier projects in order of priority are as follows:

- Continuation of the Public Safety Radio Communications System for $1.0 million
- County-Wide Ambulances for $1.25 million
- Superior Court Record Preservation for $550,000
- Property Acquisition for $1.5 million
- Library Renovation/Design for $400,000
- Highway 17 (Blue Bridge) Boat Ramp/Parking for $250,000,
- Public Health Department Facility for $1.2 million
- Public Safety Complex for E911 and Emergency Management Agency (EMA) for $4.1 million.

These county-wide projects total $10.25 million. Once $47 million has been collected from the SPLOST tax and prior to any further proceeds' distribution, the County shall receive $2.1 million for the Public Safety Complex for E911 and EMA.

Camden County projects include renovations, construction, extensions and improvements of areas including, but not limited to, Camden County government buildings and offices for $2.9 million, Camden County roads, streets, bridges and drainage project to include but not limited to paving and re-surfacing for $4.2 million, and for upgrading and purchasing of County equipment, vehicles and technology for $5.4 million. County projects total just over $12.5 million.

SPLOST 9: The citizens of Camden County approved this SPLOST in March 2025 with 60.9% approval. Collections begin July 1, 2025 and end on June 30, 3031. Projects are based on an estimated collection over six years of $85 million. The first level, top tier projects in order of priority are as follows:

- Public Safety Complex – for $10 million
- Local Park Rehabilitation for $10 million
- Georgia/Florida Sports Tourism for $10 million
- County Ambulances for $4 million
- Joint Development Authority Industrial Entrance Road for $3 million

These county-wide projects total $37 million. Camden County projects include improvements to roads, streets, bridges, and drainage, to include but not limited to paving and resurfacing for $6.2 million; improvements to government buildings and offices, for $1.5 million, and upgrades and purchasing equipment, vehicles, and technology for $6.2 million.

LOST: Local Option Sales Taxes are collected by the State and distributed to each entity based on population, unless a negotiated formula is reached. The State of Georgia allows counties by

Official Code section, Chapter 8 of Title 49, to authorize the imposition of a one percent sales tax. This tax may be implemented for a period of ten years, based on the most current census. There must be a negotiated agreement to the State, no later than two years after the most current census numbers have been released. Camden County has an agreement in place through December 31, 2032. Currently, Camden County receives 46% of the total one percent sales tax. This year, it is estimated that $6.5 million will be collected on the General Fund.

ALL OTHER TAXES

These revenues are from smaller collections of taxes during the fiscal year, but are still important to the overall revenue collections. These include such sources as TAVT (Title Ad Valorem Tax), insurance premiums tax, penalties and interest for prior year property tax collections, banking taxes, contractor and alcohol licenses, and intangible taxes. These revenues are projected each year based on historical data collections and a review of delinquent property tax accounts including discussions with the Tax Commissioner and Planning Director. These revenues comprise 6.71% of total budgeted revenues. They represent the general, unincorporated tax district, and hotel/motel funds.

LICENSE AND PERMITS

These revenues are from such sources as business licenses, building permits and subdivision fees. This revenue source is approximately 0.42% of total budgeted revenues. These revenues are projected each year based on historical data collections and a review of local economic conditions including discussions with the Planning Director. For FY 2026, it represents revenue for the general fund and impact fees.

INTERGOVERNMENTAL

These revenues are from other governments in the form of operating grants, capital grants, and shared assets. This revenue source is 1.49% of total budgeted revenues. These revenues are projected each year, partially based on historical collections, but also current contracts, submissions for new grants, and renewed grants. This funding source represents collections for the general fund, the unincorporated tax district fund, and the Georgia transportation fund.

CHARGES FOR SERVICES

Charges for services include such revenues as agent fees and commissions (for the collection of vehicles tags and property taxes), court fees, jail telephone fees, EMS (ambulance) fees, curbside

collection fees, E911 fees, landfill fees, and gun range fees. This revenue source is the fourth largest at 13.49% of total budgeted revenue. These revenues are projected each year based mostly on historical data collections. The ambulance, curbside, and landfill fees are additionally reviewed with the corresponding Directors for any new trends.

FINES AND FEES

These revenues are from all the courts in Camden County. It includes such revenues as collections for the general fund, law library, jail and staffing, opioid settlement and drug abuse funds. It also includes fines from all courts during normal operations and special fines that are kept separate for accounting purposes and some specified period. This revenue source is 2.32% of total budgeted revenue. These revenues are projected each year based on historical data collections.

INVESTMENT EARNINGS

This source is directly from interest earned from investments made on idle cash. In 2008 the County was earning as much as a 5% return and in 2015 as little as 0.25% return. In 2016, the County contracted with Multi-bank Securities/eConnect Direct, in association with the Association of County Commissioners of Georgia (ACCG), to use an online service to invest in short- and long-term investments. Historically, the solid waste fund utilizes this investment method for securing closure and post-closure costs in accordance with the Environmental Protection Agency. The general fund has utilized this investment method for short term investments during the fiscal year. Although variable, the return on investment is almost as high as the 2008 rates as the Federal Reserve raised interest rates several over the past three years. The other method of investment is an account with the Office of the Georgia State Treasurer earning of approximately 4.4% yield in 2025. This revenue source is very small part of the budget at 1.81% of total budget. This revenue type is projected each year based on historical data collections and review of estimate idle cash for the upcoming fiscal year. This revenue is based in all funds.

MISCELLANEOUS/OTHER REVENUES

Miscellaneous revenues are received each year that are not otherwise classified in a specific category. This revenue source is also a very small part of the budget revenue at 0.22% of the total budget. These revenues are projected each year based on historical data collections. Office rents are collected for lease agreements currently with the Department of Juvenile Justice, Public Defender, Adult Probation and the Department of Children and Family Services.

OTHER FINANCING SOURCES

There are two remaining sources of revenues in the budgeted funds, transfers and fund balance/retained earnings. Transfers this year consists of two transfers out of the general fund (as an expense) and into the E911 fund ($596,447) and capital expenditure fund ($563,993) as a transfers in. The general fund is receiving transfers in from Hotel/Motel Fund ($53,000) from unrestricted revenues. Fund balance was used to balance several of the county funds. The following amounts have been budget as use of fund balance:

General fund $718,817

Shared assets fund $100,000

Opioid Settlement fund $10,000

Drug Abuse Fund $38,200

Unincorporate Tax District fund $660,498

Georgia Transportation $1,643,472

Impact fee fund $33,948

Solid Waste $159,732

SPLOST 8 fund $6,336,285

ARPA fund $907,667

Curbside Collections fund $101,653

CAPITAL PROJECTS

This section discusses the County's capital project funds. They are used to account for financial resources related to the acquisition or construction of major capital facilities and major capital equipment (other than proprietary funds). Funding sources may include bond proceeds, Special Purpose Local Option Sales Tax (SPLOST), grants, and unrestricted funds such as operating transfers from the general fund.

Capital projects can have a major impact on both the cost of operations and the operations themselves. Operating costs associated with implementation of projects are a fundamental part of the capital project budgets, and of the overall budget development process. Operating impacts of capital projects are determined as a project develops and included in a five-year operating plan.

In recent years, the County has focused the capital budgets on maintaining existing infrastructure, such as roads and building maintenance projects, vehicles, public safety equipment, and technology. Fiscal Year 2023 was the first time in almost two decades which had facility construction projects budgeted. Although some projects were completed in FY2025, others continue into FY2026. Additionally, the use of capital project funds for technology provides ongoing funding for the systematic replacement of County information and communication

systems, operating impacts include maintenance costs and software support for the replacement purchases.

New construction or major improvements, however, do generally require additional operating expenditures such as electricity, building insurance, or general maintenance.

The County's annual budget process includes the preparation of a five-year capital improvement program and the preparation of a current one-year capital budget for general purpose capital requirements. The capital improvement program budget is prepared as a planning document to review for future needs as presented to the chief financial officer and board of commissioners from department directors and elected officials. These requests are ranked by importance and provided to the board of commissioners during the regular budget process. The current year approved requests are funded based on priority and available revenues. It is subject to change each year as the needs for such items as heavy equipment, buildings, vehicles, and technology become better known.

The defining classification for capital assets is based on four criteria. The first is simply due to the cost of the assets which is outlined in the financial policies which was amended in FY2025 to increase the value of a capitalized asset to $10,000 or more. The second is one classifies the request with the frequency of the assets presented – i.e., the asset is a one-time expenditure and the asset has a useful life of more than five years. The third criteria is based on legal requirements for having separate funding sources. The last is based on grants or other funding sources for an asset that is specific in nature and cannot be used for any other asset.

The chief financial officer prepares a sliding schedule based on the needs and then on available funding with no borrowing. This schedule is then presented to the board of commissioners during the budget presentation. Appropriations for all approved capital items for the current fiscal year become part of the annual adopted budget. Capital assets that do not meet the funding requirements for inclusion in the capital projects fund are funded within the various departmental operating budgets. These assets are typically for small equipment and furniture that are used in general operations.

The County's capital project funds for FY2026 total $23.6 million and are listed below:

- SPLOST 8
- SPLOST 9
- Capital improvements
- Georgia transportation
- Impact fees

A schedule of FY2026 approved capital expenditures is included in this budget report. Capital project funding is approved each fiscal year, but projects may span one or more years.

Each capital project fund budget is discussed below and reflects the project(s) within each fund for this fiscal year.

SPLOST 8: The fund was created for the one percent sales tax that began on July 1, 2019. The referendum was approved for $55 million. There is a negotiated intergovernmental agreement that provides how funds collected are distributed. Thirty-five percent (35%) of each monthly SPLOST revenue is allocated for top tier projects until $10.25 million is collected, with the remaining distributed in accordance with the percentages designated in the intergovernmental agreement. This is reflected in the chart below:

SPLOST #8						
Distribution Split Up To $49.1 million				Distribution Split After $49.1 million		
Entity	Total Share	PSA 7.27%	Estimated Split	2010 Population Percentage	Split After $49.1M	Total SPLOST
Level 2 County-Wide Projects	100%		$ 12,350,000			$ 12,350,000
St. Marys	30.96%	2.46%	$ 11,376,229	33.89%	$ 1,999,510	$ 13,375,739
Kingsland	28.83%	2.30%	$ 10,595,465	31.57%	$ 1,862,630	$ 12,458,095
Woodbine	3.96%	0.20%	$ 1,454,367	2.80%	$ 165,200	$ 1,619,567
PSA	7.27%	0.00%	$ 2,670,000	0.00%	$ -	$ 2,670,000
County	28.98%	2.31%	$ 10,653,939	31.74%	$ 1,872,660	$ 12,526,599
Total	100.00%	7.27%	$ 49,100,000	100.00%	$ 5,900,000	$ 55,000,000

Additional funding in the SPLOST 8 fund will come from the CDBG-CV grant. The County was awarded a grant from the Community Development Block Grant Coronavirus funding through the Georgia DCA. The award of $1 million will be used for the construction of a new health department facility with an estimated total cost of $4.5 million. The health department facility is a SPLOST 8 level two county-wide project with $1.2 million appropriated. The balance of the project will be funded from the State health department and WIC. As a SPLOST project, all CDBG-CV grant activity must be processed through the SPLOST fund.

SPLOST 9: The fund was created for the one percent sales tax that began on July 1, 2025. The referendum was approved for $85 million. There is a negotiated intergovernmental agreement that provides how funds collected are distributed. Fifty-five percent (55%) of each monthly SPLOST revenue is allocated for top tier projects until $37 million is collected, with the remaining distributed in accordance with the percentages designated in the intergovernmental agreement. This is reflected in the chart below:

SPLOST #9		
Distribution Split		
Entity	Total Share	Estimated Split
Level 1 & 2 County-wide Projects	100.00%	$ 37,000,000
St. Marys	31.00%	$ 14,879,847
Kingsland	31.14%	$ 14,947,489
Woodbine	2.76%	$ 1,325,793
PSA	6.05%	$ 2,905,000
County	29.05%	$ 13,941,871
Total	100.00%	$ 48,000,000
Total Referendum		$ 85,000,000

Capital Improvements: This fund was established many years ago to help in the year-to-year needs of minor and major equipment that was not able to be funded in any other manner. The funding source is from general fund transfers in and grant funding. Each year, once the budget is mostly complete, the approved equipment and capital items are added into the various capital project budgets. Once the totals are reviewed, the board of commissioners makes a determination to add any additional funding to this fund from the general fund. This funding is used as future funding to establish a smooth transition from year-to-year to balance the requests for capital assets. The funding for this fund was $563,993 from the general fund.

Georgia Transportation: This fund was established in 2015 with the implementation of a new sales tax program through the State of Georgia, Department of Transportation (GADOT). It is known as the Local Maintenance and Improvement Grant (LMIG). All funds from the sales tax are collected by the State. The formula for each local entity distribution is – local population divided by State population (times 1/3 weighted) plus local County mileage of roads divided by the State mileage of roads (times 2/3 weighted). Based on this formula, Camden County's share is less than one quarter of a percent (.23%). In addition, since the County did not pass a Transportation Special Purpose Local Option Sales Tax (TSPLOST), the County must match these funds with 30% funding locally, rather than 10% match for the counties that did pass the TSPLOST. Currently, the match is taken from the County's SPLOST Road program as dedicated funding to LMIG. The State requires a report to be filed by the County, which is inspected by the State, to ensure that the program funds and match were used in accordance with GADOT specifications. This year's expected funding is $543,422 based on the formula presented above and budgeted use of fund balance of $1,643,472.

Impact Fees: This fund was established in FY2009 – FY2010 to provide for the collection of impact fees based on the implementation plan document for Camden County to process impact fees. The document was approved by the State of Georgia, Department of Community Affairs (DCA). Fees are collected and brought into the fund based on a percentage toward each type of approved assets such as fire trucks, library renovations, or recreation projects. In 1990, the Georgia Development Impact Fee Act (DIFA) was enacted into law. Impact fees are one-time fees charged to land developers and home builders to help defray the costs of expanding capital faculties to serve new growth such as roads, fire trucks, and schools. DIFA enable local governments to charge new development for a proportionate share of infrastructure capacity it requires. However, the Act places restrictions on the categories of capital facilities for which new development can be charged. It also establishes rules under which impact fees must be calculated, collected, expended, accounted for and administered. Complying with the requirements of DIFA requires many local governments to make changes to their land development regulations and associated administrative activities. For communities experiencing significant growth, impact fees can be a substantial source of revenue for financing needed future capital improvements without adding more tax burden to citizens of the county.

Due to the fact that Camden County did not implement the plan document until the economic recession began, the original fees in the plan were cut to one third of those fees. The board of commissioners felt that it would be too much of a burden on developers in the area. As a result,

fees have been collected since the program began and are reserved in this fund. It is with the understanding that in the future, there will be enough money collected towards some of the specific project lists that will be funded. As of June 2025, there is $764,507 in this fund. However, since it is distributed among seven categories such as recreation, library, and emergency services, for approximately sixty projects, there has been limited use of this fund since it was implemented. A new plan was adopted in FY2024 which consolidates public safety categories which may facilitate the use of these funds in the future.

DEBT

This section discusses the County's debt and debt service obligations(s) of a long-term nature.

Legal Debt Margin – The present State of Georgia constitutional limit on direct general obligation bonds for Camden County is the amount equivalent to 10% of the net assessed valuation of taxable property for debt services purposes. The constitutional debt limitation applies to all general obligation bonds authorized. However, addition general obligation bonds may be authorized if is approved by a majority of the County citizens in an election held for that purpose. Camden County last used general obligation bonds to build a new jail in 1984. The bonds were issued for $1.1 million and fully retired in 1994. Camden County has no general obligation bonds authorized at this time. The unused legal debt margin is demonstrated below using 2024 assessed values as the 2025 digest is not yet available.

Legal Debt Margin
Fiscal Year 2025

Total Assessed Value of Taxable Property	$ 2,267,853,042
Less: Exemptions for Bond Purposes	-
Net Assessed Valuation of Taxable Property	$ 2,267,853,042
Debit Limit - 10% of taxable value	$ 226,785,304
General Obligation Back Debt	$ -
Less: Assets in Debt Service Fund Available for Payments	-
Total Deductions	$ -
Unused Legal Debt Margin	$ 226,785,304

LONG TERM OBLIGATIONS

Camden County does not carry any long-term debt obligations. However, it must account for closure and post-closure costs associated with its landfills, which are recorded as part of an enterprise fund. These liabilities are calculated annually in compliance with Georgia Environmental Protection Division (EPD) requirements, based on the remaining capacity of the landfills as determined by a third-party engineer.

Each time a new landfill cell is constructed, it adds capacity while reducing the future total build-out. This causes the liability calculation to vary significantly from year to year, with annual costs ranging from $0 to as high as $1.6 million.

For FY2025, the unadjusted total closure liability is $10,933,744. This figure includes a substantial adjustment resulting from Georgia EPD's 2022 decision to reset the inflation index to FY2020 levels. That adjustment is now reflected in the FY2025 financial statements. The projected increase in liability for FY2026 closure and post-closure is $500,000.

Although this liability is fully covered by Solid Waste Authority (SWA) collection fees, Camden County maintains a financial policy to fund the obligation annually, rather than deferring it. Each year, an amount equal to the annual liability is placed into a secure investment, with both interest and principal reinvested to help cover future landfill closure costs.

Additionally, in FY2025, the Solid Waste Fund secured a $3 million loan from the Georgia Environmental Finance Authority (GEFA) to support landfill expansion. This loan will appear in the FY2026 budget, when repayment of principal and interest begins.

FUND BALANCE/RETAINED EARNINGS

This section discusses the County's fund balances and retained earnings. Fund balance and retained earnings are used to account for the equity in each fund. Financial resources are required each budget year to maintain operations of the government. In reviewing average collections and disbursements for each fund, it can reflect where we may be faced with unequal revenue or cash flow situations during the fiscal year. Unequal or uncollectible revenues, as well as unforeseen expenditures, require that the County maintain adequate fund balances/retained earnings to remain fiscally responsible and stable in the financial management of Camden County.

These funds may be used to maintain on-going operations from year-to-year as the County may have unforeseen issues both during and after the adoption of the annual budget. As the County has been recovering from the last economic downturn, fund balance has been used for such purposes. The General Fund used fund balance from FY2015 to FY2018 as a funding source for operations. While this is perfectly permitted, it is not good practice to depend on non-operating funding sources to balance the budget. Although budgeted in FY 2019 to FY2024, no fund balance was used. In FY2025, the General Fund budget included $698,187 in fund balance—approximately 1.5% of the total budget—to help close the budget gap. However, during FY2025, a budget amendment was required following the adoption of the rollback rate, which reduced projected revenues by approximately $1 million. In addition, several reimbursable grants were paused or delayed, deferring revenue recognition until FY2026. As a result, the projected use of fund balance for FY2025 could total up to $2.6 million as the County enters FY2026. According to the County's Financial Policy, the unassigned fund balance for the General Fund is considered fully funded when it equals 25% of the annual budget. These unassigned funds are not designated for any specific purpose and are available to address unforeseen needs, such as cash flow issues or

storm-related expenses. As of the end of the previous fiscal year, the unassigned General Fund balance is approximately 30% of the FY2026 budget and is considered fully funded.

While funds other than the general fund have also used fund balance, they were mostly used as a known reduction for a specific purpose such as SPLOST, capital improvements, or the American rescue plan fund. The two enterprise funds use retained earnings from time to time. However, their use is specific in nature for large purchases such as equipment and does not deplete their balances.

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Operating & Capital Fund Summaries

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Fund	All Funds Total
Projected Fund Balance 6/30/2025	$ 14,881,907	$ 2,192,992	$ 26,863,151	$ 881,545	$ -	$ 44,819,595
Revenues:						
Property Taxes - Current	29,497,650	750,750				30,248,400
Property Taxes - Prior Years	600,000					600,000
Sales Taxes	6,498,119		13,824,208			20,322,327
Excise and Special Use Taxes	2,980,935	2,778,683		-		5,759,618
Licenses and Permits	259,550		101,052			360,602
Court and Official Offices	1,691,881	296,000				1,987,881
Office Rents	115,300					115,300
Service Charge Revenues	4,086,250	1,447,410		6,045,000		11,578,660
Intergovernmental Revenues	774,904	7,500	500,000			1,282,404
Investment Income	525,000	31,500	584,000	410,000		1,550,500
Other Revenues	6,150	75,000				81,150
Transfers In	53,000	596,447	563,993			1,213,440
Other Financing Sources	-	-		-		-
Total Revenue	47,088,739	5,983,290	15,573,253	6,455,000	-	75,100,282
Expenditures:						
General Government	6,874,664		-			6,874,664
Judiciary	3,787,675	21,025	-			3,808,700
Public Safety	20,123,977	4,631,211	-			24,755,188
Public Works	2,291,158	781,709	2,425,015			5,497,882
Health and Welfare	1,430,393	-				1,430,393
Culture and Recreation	630,728	293,610		-		924,338
Housing and Development	2,155,363		-			2,155,363
Insurance	7,920,401			-		7,920,401
Other Government Services	-	-	-	4,383,866		4,383,866
Capital Costs	-	1,052,667	16,748,219	925,000		18,725,886
Intergovernmental	1,432,757	866,433	4,413,724	99,019		6,811,933
Depreciation	-			1,100,000		1,100,000
Debt Service	-		-	208,500		208,500
Transfers Out	1,160,440	53,000				1,213,440
Total Expenditures	47,807,556	7,699,655	23,586,958	6,716,385	-	85,810,554
Net Increase (Decrease) in Fund	(718,817)	(1,716,365)	(8,013,705)	(261,385)	-	(10,710,272)
Projected Ending Fund Balance at June 30, 2026	$ 14,163,090	$ 476,627	$ 18,849,446	$ 620,160	$ -	$ 34,109,323

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The following charts will give additional detail on county-wide fund equities.

	General Fund	Special Revenues	Enterprise	Debt Service	Capital Projects
Unaudited Fund Balance 6/30/2025	$ 14,881,907	$ 2,192,992	$ 881,545	$ -	$ 26,863,151
Budgeted Revenues (excluding budgeted use of fund balance)	$ 47,088,739	$ 5,983,290	$ 6,455,000	$ -	$ 15,573,253
Budgeted Expenditures	$ 47,807,556	$ 7,699,655	$ 6,716,385	$ -	$ 23,586,958
Estimated Ending Fund Balance 6/30/2026	$ 14,163,090	$ 476,627	$ 620,160	$ -	$ 18,849,446
Fiscal Year % Change	-4.8%	-78.3%	-29.7%	0.0%	-29.8%
Increase (Decrease) in Fund Balance	$ (718,817)	$ (1,716,365)	$ (261,385)	$ -	$ (8,013,705)

Significant budgeted reductions in fund balance (more than 10%) are because of the following:

Special Revenue Funds reduction in fund balance is mostly caused by use of fund balance in two funds. First, the Unincorporated Tax District Fund is budgeted to use $660,498 in fund balance for fire equipment. Second, the American Rescue Plan Fund will be using the remaining balance of funding received in 2021 in the amount of $907,667.

Enterprise Funds reduction in fund balance is mostly caused by the use of fund balance in both funds. First, Curbside Collection is budgeted to use $101,653 of fund balance for planned operations. Second, Solid Waste Authority Fund is budgeted to use $159,732 for capital equipment.

Capital Projects Funds reduction in fund balance is mostly caused by fund balance use on two funds. First, SPLOST 8 is budgeted to use $6,836,285 for capital projects. Second, Georgia Transportation fund is budgeted to use $1,643,472 for road resurfacing and upgrades.

General Fund

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INTRODUCTION – GENERAL FUND

The adopted general fund budget for FY2025 is presented in this section. The revenues, expenditures, and comparisons are presented to reflect the changes in the revenues and expenditures from the actual FY2024. In addition, there are several actual fiscal years that show trends in these changes. The adopted budget was balanced using no increase to the millage rate.

REVENUES AND EXPENDITURES

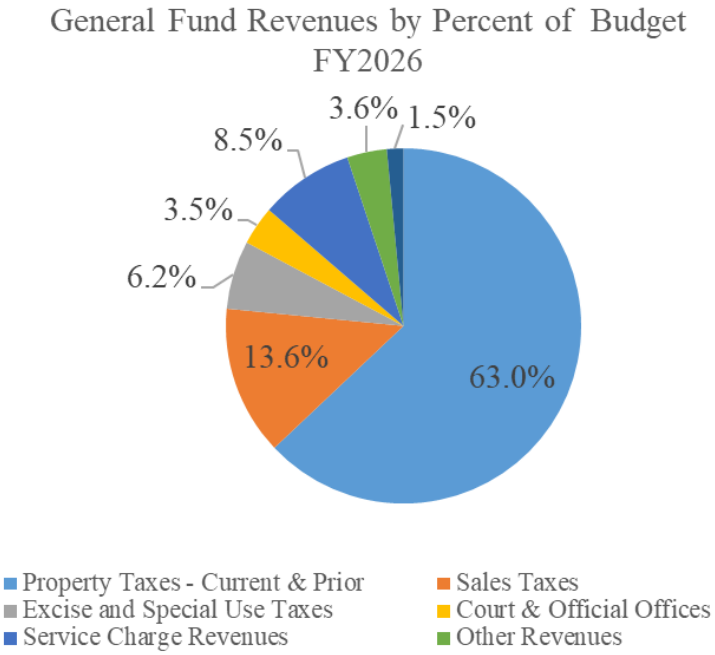
The table below provides a percentage basis of all revenues and expenditures by major categories. It reflects the County's revenue sources and the large differential gap between taxes and all other revenue sources. In addition, the expenditures reflect the key categories with the largest percentage allocated to Public Safety. The adopted general fund budget for FY2026 is $47,807,556.

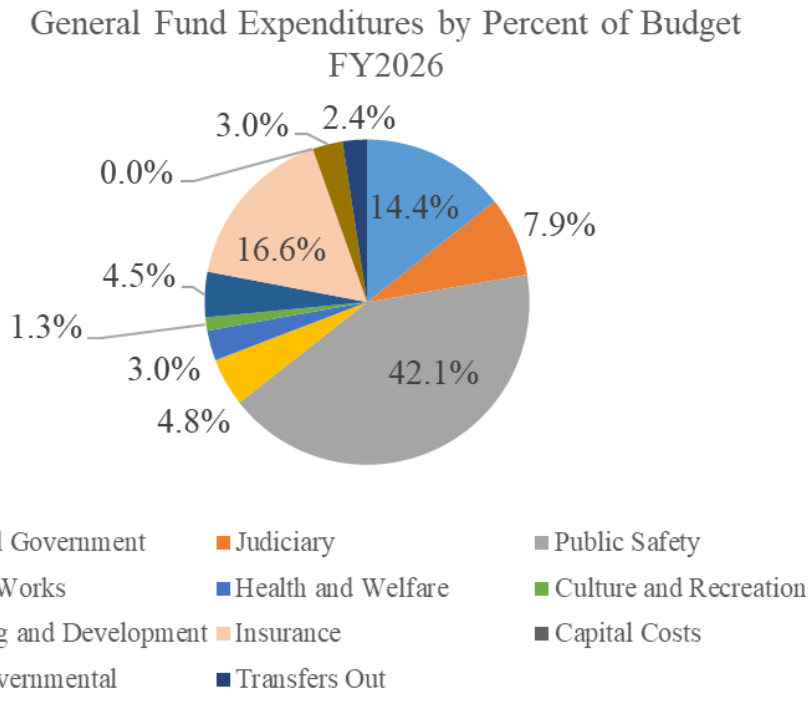
Budget Summary for Fiscal Year 2026

Revenues by Category	FY2026	Percent (%) of Total
Property Taxes - Current	$29,497,650	61.7%
Property Taxes - Prior	600,000	1.3%
Sales Taxes	6,498,119	13.6%
Excise and Special Use Taxes	2,980,935	6.2%
Licenses and Permits	259,550	0.5%
Court and Official Offices	1,691,881	3.5%
Office Rents	115,300	0.2%
Service Charge Revenues	4,086,250	8.5%
Intergovernmental Revenues	774,904	1.6%
Interest Revenue	525,000	1.1%
Other Revenues	6,150	0.0%
Transfers In	53,000	0.1%
Other Financing Sources	718,817	1.5%
Total Revenues General Fund	$47,807,556	100.0%

Expenditures by Category	FY2026	Percent (%) of Total
General Government	$ 6,874,664	14.4%
Judiciary	$ 3,787,675	7.9%
Public Safety	$20,123,977	42.1%
Public Works	$ 2,291,158	4.8%
Health and Welfare	$ 1,430,393	3.0%
Culture and Recreation	$ 630,728	1.3%
Housing and Development	$ 2,155,363	4.5%
Intergovernmental	$ 1,432,757	3.0%
Transfers Out	$ 1,160,440	2.4%
Total Expenditures General Fund	$47,807,556	100.0%

The charts below reflect the total revenue and expense by percentage of total general fund budget.





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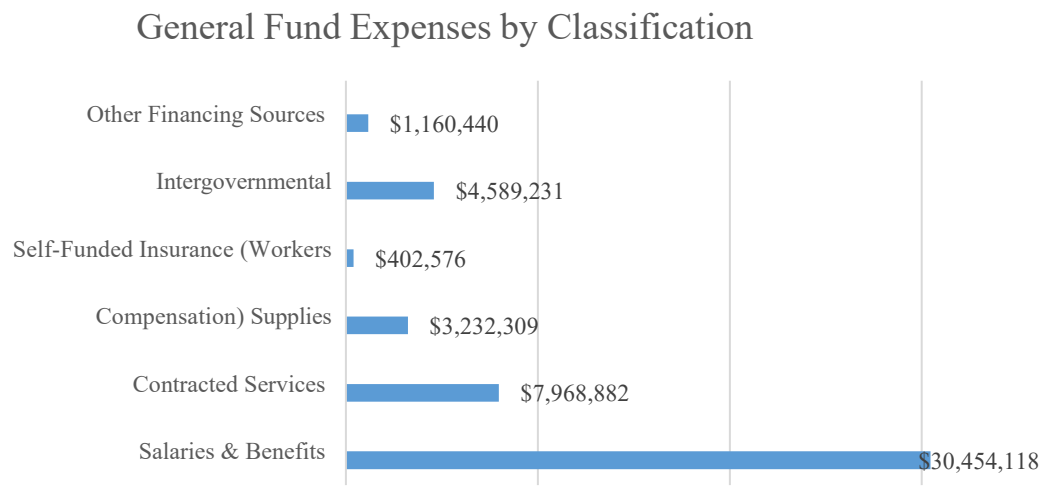
The table below reflects a comparison of the major revenue and expenditure categories of the general fund and the increase or decrease to those categories.

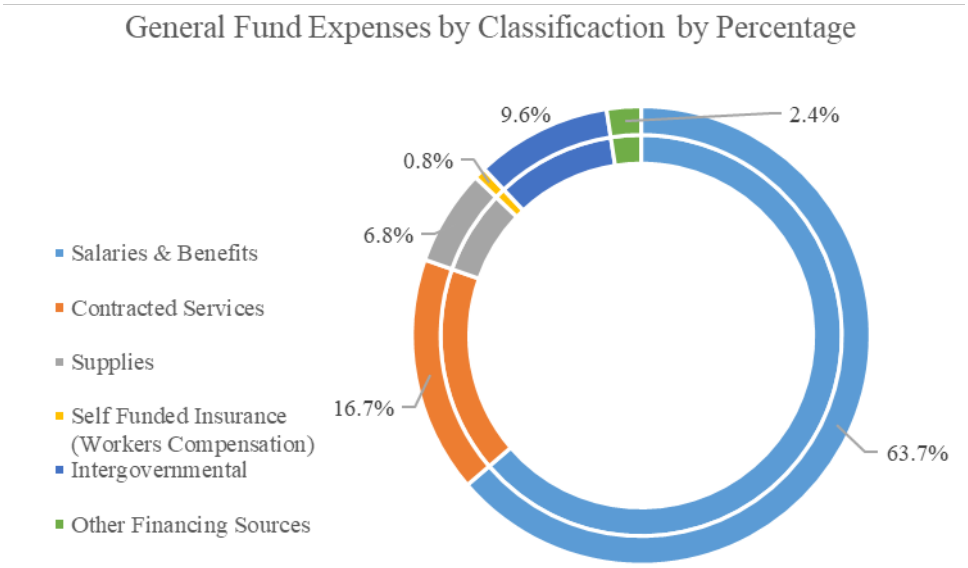
Budget Comparison for Fiscal Year 2026

Revenues by Category	FY 2026	FY 2025	Difference
Property Taxes - Current	$29,497,650	$27,245,782	$ 2,251,868
Property Taxes - Prior	600,000	$ 600,000	-
Sales Taxes	6,498,119	$ 6,324,925	173,194
Excise and Special Use Taxes	2,980,935	$ 2,794,431	186,504
Licenses and Permits	259,550	$ 324,650	(65,100)
Court and Official Offices	1,691,881	$ 1,645,200	46,681
Office Rents	115,300	$ 103,200	12,100
Service Charge Revenues	4,086,250	$ 3,967,845	118,405
Intergovernmental Revenues	774,904	$ 1,469,338	(694,434)
Interest Revenue	525,000	$ 735,000	(210,000)
Other Revenues	6,150	$ 5,075	1,075
Transfers In	53,000	$ 262,988	(209,988)
Other Financing Sources	718,817	$ 2,072,168	(1,353,351)
Total Revenues General Fund	$47,807,556	$47,550,602	$ 256,954

Expenditures by Category	FY 2026	FY 2025	Difference
General Government	$ 6,874,664	$ 7,660,416	$ (785,752)
Judiciary	$ 3,787,675	$ 3,747,369	40,306
Public Safety	$20,123,977	$19,867,209	256,768
Public Works	$ 2,291,158	$ 2,295,082	(3,924)
Health and Welfare	$ 1,430,393	$ 1,392,924	37,469
Culture and Recreation	$ 630,728	$ 578,183	52,545
Housing and Development	$ 2,155,363	$ 1,839,726	315,637
Insurance	$ 7,920,401	$ 7,238,311	682,090
Capital Costs	$ -	$ -	-
Intergovernmental	$ 1,432,757	$ 1,193,150	239,607
Transfers Out	$ 1,160,440	$ 1,738,232	(577,792)
Total Expenditures General Fund	$47,807,556	$47,550,602	$ 256,954

The table and chart below reflect the percentage by classification of General Fund expenses:





SIGNIFICANT BUDGET HIGHLIGHTS

- There is an overall increase of $256,954 in general fund revenues. Taxes including property, sales, and other taxes total $36.6 million, or approximately 76.5% of total revenue source for the general fund. Property tax is the largest category of revenue for the general fund. The category includes property, timber, vehicle, and mobile home taxes. Property tax is budgeted for FY2026 at approximately $29.5 million, or 61.7% of total revenue. There is an increase of $2.3 million in property tax for FY2026 due mostly to growth in

the tax digest from new residential construction and reassessment of properties set by the Tax Assessor's Office. There is no budgeted increase for the collection of prior year property and this category is 1.3% of the entire general fund budget. Local Option Sales Tax (LOST) is budgeted at $6.5 million, or 13.6% of the general fund budget. This tax is driven by sales taxes paid in the county by residents as well as non-resident visitors. Other taxes include Title Ad Valorem Taxes (TAVT), penalties and interest, alcohol beverage tax, and intangible tax to name a few. Other taxes total approximately $3.0 million, or 6.2% of the general fund revenue budget.

- The next largest revenue source for the County is service charge revenue (also known as commissions and fees) for services such as commission on tax collection, and the largest segment, EMS collections (ambulance service). Service Charge revenues total $4.1 million, or 8.5% of the revenue budget. There was only a minimal increase in this year's budget for charges for services based on historical data.
- Fines and fees (court and official offices) are the third largest revenue source after taxes and charges for services. Fines and fees are collected from the courts and are budgeted this year at $1.7 million, or 3.5% of the general fund revenue budget. Fines and fees increased slightly by approximately $46,681. This increase was based on historical trends.
- Proposed budget expenditures for the general fund total $47,807,556 and are 0.54% more than the prior year's budget.
- Fund balance use is budgeted at $718,817 at the time of adoption.

SIGNIFICANT EXPENDITURE COST DRIVERS

- Salaries and benefits represent the largest cost driver in the General Fund, accounting for approximately $30.5 million, or 63.7% of the total General Fund budget. These expenses are distributed across several expenditure categories, including Public Safety, General Government, Judiciary, Public Works, Housing and Development, and Insurance. Salary and benefit costs include regular and overtime wages, employer-paid taxes, retirement contributions, health insurance, uniforms, and personal safety equipment.
- In FY2022, an independent compensation study found that employee wages were below market rates when compared to similar-sized governments in the region. As a result, salary adjustments were implemented. A follow-up study conducted in September 2023 focused on Public Safety personnel and led to further increases for law enforcement, EMS, and fire employees. For FY2026, a 2.5% performance-based pay increase is budgeted for employees who receive satisfactory annual evaluations. In addition, the pay scale for all employees was adjusted with a 2.5% across-the-board increase.
- Public Safety is the largest category within the general fund at $20.1 million, or 42.1% of the general fund budget. Public Safety includes, the Sheriff's Office [patrol, corrections, Cumberland patrol (costs 100% reimbursed by Dept. of the Navy, SWFLANT), and school resource officers (50% reimbursed by Camden County School District)], adult probation, Dept. of Juvenile Justice, emergency medical services (EMS), coroner, animal control, emergency management agency (EMA), and radio systems. Emergency 911 is under the management of the Sheriff and considered part of public safety but is considered a special

revenue fund and is not included in the general fund. The general fund budget for public safety increased this year by approximately $256,768, or 1.3% overall.

- Insurance is the second largest category and includes health, workers compensation, property, liability, and equipment insurances. Total insurance cost within the general fund is slightly more than $7.9 million, or 16.6% of the budget. There was an increase of $682,090 mostly due to liability, vehicle coverage, and increases in health claims. In addition to policy premiums increasing, the deductibles on claims have increased to as much as $350,000 per claim beginning in fiscal year 2024 due to law enforcement liability and vehicle claims.
- General government is the third largest category at $6.9 million, or 14.4% of the general fund budget. General government is comprised of numerous departments including: board of commissioners, board of equalization, county clerk, administration, registration and elections, finance, county attorney, information technology, human resources, special appropriations, tax commissioner, tax assessor, onsite wellness clinic, and facilities management.
- The fourth largest category is Judiciary at $3.8 million. These are operational expenses for Clerk of Court, Superior Court, Magistrate Court, Probate Court, and Juvenile Court, all comprising 7.9% of the general fund budget.
- The fifth largest category is public works at $2.3 million. These are operational expenses for public works (roads and bridges), fleet maintenance, and all comprising 4.8% of the budget.
- The sixth largest category is housing and development at $2.2 million or 4.5% of the general fund budget, comprised of planning and development, county agents, forestry, code enforcement, and the joint development authority. In FY2023 Code enforcement and CRS erosion sediment departments were combined with the planning and development department. In FY2025 Code enforcement was broken out again into a separate department.
- The seventh largest category is Health and Welfare at $1.4 million or 3.0% of the general fund budget. The departments in this category include Department of Family and Children's Services, the Health Department, and Mosquito Control.

FUND BALANCE – TEN-YEAR TREND

General Fund Balance - Ten-Year Trend

Fiscal Year	Revenues	Expenditures	Net Transfers	Fund Balance	As a % Expenditures
Actual 2016-2017	29,961,946	30,047,258	(640,000)	4,132,889	14%
Actual 2017-2018	31,293,941	31,446,647	(432,567)	3,547,616	11%
Actual 2018-2019	31,363,277	31,531,471	(350,000)	3,029,422	10%
Actual 2019-2020	35,399,540	33,183,244	(565,000)	4,680,718	14%
Actual 2020-2021	38,757,100	32,970,352	(97,175)	10,370,291	31%
Actual 2021-2022	40,368,905	35,111,072	(308,447)	15,319,677	44%
Actual 2022-2023	41,655,293	39,339,103	(603,332)	17,032,535	43%
Actual 2023-2024	43,036,891	41,335,766	(1,271,256)	17,462,404	42%
Projected 2024-2025	44,783,564	45,160,683	(2,203,378)	14,881,907	33%
Budgeted 2025-2026	47,035,739	46,647,116	(1,107,440)	14,163,090	30%

The following section contains schedules comparing the FY2026 and FY2025 budgeted revenues and actuals for FY2024 and FY2023. Further, following are departmental schedules of expenditures also comparing FY2026 and FY2025 budgeted expenditures and actuals for FY2024 and FY2023.

Section 1: Revenues

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Camden County BOC, GA

Budget Comparison Report
Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 100 - GENERAL								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
100-3-0000-311100	CURR YR AD VALOREM TAXES	23,282,792.81	22,880,020.02	25,387,022.03	26,198,732.00	28,600,000.00	2,401,268.00	9.17%
100-3-0000-311120	TIMBER TAX	377,629.85	226,950.55	96,280.55	282,000.00	97,500.00	-184,500.00	-65.43%
100-3-0000-311175	TAX ALLOC. DISTRICTS	364,971.89	283,826.48	379,852.72	353,650.00	420,000.00	66,350.00	18.76%
100-3-0000-311200	PRIOR YR TAXES -REAL ONLY	678,603.91	496,688.42	366,202.69	600,000.00	600,000.00	0.00	0.00%
100-3-0000-311310	VEHICLES TAXES	264,835.17	245,863.34	213,928.22	250,000.00	200,000.00	-50,000.00	-20.00%
100-3-0000-311312	AAVT (Altern. Ad Valorem Tax)	20,634.78	18,041.46	0.00	25,000.00	22,000.00	-3,000.00	-12.00%
100-3-0000-311315	TAVT (Title Ad Valorem Tax)	1,363,376.03	1,374,209.55	1,245,488.94	1,334,650.00	1,473,600.00	138,950.00	10.41%
100-3-0000-311320	MOBILE HOME TAXES	142,131.51	173,676.90	170,294.95	161,400.00	180,150.00	18,750.00	11.62%
100-3-0000-311350	RAIL ROAD TAX	16,486.60	17,046.86	0.00	17,000.00	17,000.00	0.00	0.00%
100-3-0000-311600	REAL ESTATE TRANSFER TAX	232,616.92	253,167.69	207,131.86	252,480.00	252,480.00	0.00	0.00%
100-3-0000-311605	INTANGIBLE TAXES	493,054.83	488,661.62	466,811.74	460,000.00	540,000.00	80,000.00	17.39%
100-3-0000-311750	CABLE TV	16,091.58	14,349.57	7,820.36	15,000.00	9,600.00	-5,400.00	-36.00%
100-3-0000-313100	LOCAL OPTION SALES TAX	5,481,811.59	6,114,997.74	5,194,295.17	6,324,925.00	6,498,119.00	173,194.00	2.74%
100-3-0000-314200	ALCOHOLIC BEVERAGE TAXES	187,174.60	189,916.16	162,685.12	183,086.00	194,400.00	11,314.00	6.18%
100-3-0000-314250	ALCOHOL BEV TAX - BY DRINK	9,319.19	11,711.19	6,102.36	9,825.00	7,200.00	-2,625.00	-26.72%
100-3-0000-314600	FIREWORKS EXCISE TAXES	820.94	789.56	700.34	790.00	755.00	-35.00	-4.43%
100-3-0000-316100	BUSINESS/OCCUPATION TAXES	46,701.56	48,659.07	38,597.48	66,350.00	47,500.00	-18,850.00	-28.41%
100-3-0000-316300	FIN INST BUS LIC/OCCP TAX	37,496.00	45,851.00	41,663.00	45,850.00	42,000.00	-3,850.00	-8.40%
100-3-0000-319110	PENALTIES & INTEREST-REAL	319,724.96	249,373.11	193,037.83	277,500.00	277,500.00	0.00	0.00%
100-3-0000-319112	PEN & INT-TAGS/MOBILE HOM	38,960.68	20,003.51	15,616.11	50,000.00	40,000.00	-10,000.00	-20.00%
100-3-0000-319500	FIFA'S	69,513.19	57,211.21	42,921.58	56,900.00	56,900.00	0.00	0.00%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**33,444,748.59**	**33,211,015.01**	**34,236,453.05**	**36,965,138.00**	**39,576,704.00**	**2,611,566.00**	**7.06%**
Class: 32 - LICENSES & PERMITS								
100-3-0000-321100	ALCOHOLIC BEVERAGE	23,232.00	22,495.00	25,478.81	25,400.00	25,500.00	100.00	0.39%
100-3-0000-321310	REZONING / SUBDIVISION FEES	16,650.00	23,005.00	15,750.00	27,650.00	20,000.00	-7,650.00	-27.67%
100-3-0000-321311	SPECIAL USE FEES	2,000.00	1,000.00	0.00	1,500.00	1,500.00	0.00	0.00%
100-3-0000-321320	INSPECTIONS	61,221.73	48,163.00	14,382.40	69,800.00	50,000.00	-19,800.00	-28.37%
100-3-0000-321390	VARIANCE FEES	1,250.00	2,250.00	3,250.00	3,250.00	3,250.00	0.00	0.00%
100-3-0000-322100	BUILDING PERMITS	146,491.65	189,009.18	130,381.75	189,500.00	150,000.00	-39,500.00	-20.84%
100-3-0000-322101	MOBILE HOME PERMITS	3,115.00	4,950.00	6,375.00	3,000.00	5,500.00	2,500.00	83.33%

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-3-0000-322120	EROSION & SEDIMENT CONTR(	1,773.60	3,218.00	2,138.00	3,750.00	3,000.00	-750.00	-20.00%
100-3-0000-322130	HOUSE MOVING PERMIT	359.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-322140	SIGNS PERMIT	82.50	487.50	0.00	500.00	500.00	0.00	0.00%
100-3-0000-322500	ANIMAL LICENSE PERMIT	450.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-323100	BUSINESS LICENSE PENALTY	916.02	282.50	58.50	300.00	300.00	0.00	0.00%
	Total Class: 32 - LICENSES & PERMITS:	**257,541.50**	**294,860.18**	**197,814.46**	**324,650.00**	**259,550.00**	**-65,100.00**	**-20.05%**
Class: 33 - STATE & FEDERAL								
100-3-0000-331100	LAW ENFORCEMENT - CCSO	84,737.57	14,013.80	0.00	15,000.00	0.00	-15,000.00	-100.00%
100-3-0000-331110	DIRECT GRANT REVENUE (U.S.T	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-331200	REIMBURSEMENT - FEMA	393,916.91	29,271.19	5,271.49	0.00	0.00	0.00	0.00%
100-3-0000-331210	DFAS NAVY CONTRACT-CUMBE	0.00	0.00	260,297.99	0.00	0.00	0.00	0.00%
100-3-0000-331211	SPECIAL PROJECTS-DEPT OF NA	0.00	371,215.63	73,514.41	150,000.00	200,000.00	50,000.00	33.33%
100-3-0000-333000	IN LEIU OF TAXES	0.00	1,149.98	30,280.01	30,700.00	30,000.00	-700.00	-2.28%
100-3-0000-334101	SCHOOL RESOURCE OFFICERS	207,000.00	230,000.04	202,500.00	230,000.00	230,000.00	0.00	0.00%
100-3-0000-334103	EMERGENCY MGMT AGENCY	23,498.72	47,338.70	0.00	15,154.00	15,154.00	0.00	0.00%
100-3-0000-334104	SENIOR CITIZENS	0.00	0.00	81,777.97	168,719.00	130,000.00	-38,719.00	-22.95%
100-3-0000-334114	STATE OF GEORGIA	38,155.33	1,953,276.99	161,104.57	0.00	67,250.00	67,250.00	0.00%
100-3-0000-334116	ACCG	4,015.20	2,509.50	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334120	HAZ MIT PLANNING GRANT	0.00	0.00	4,146.30	0.00	0.00	0.00	0.00%
100-3-0000-334130	GEORGIA ASSOCIATION OF EM	4,050.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334150	STATE OF GEORGIA	0.00	6,707.82	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334300	State of GA - DOT	0.00	0.00	0.00	750,000.00	0.00	-750,000.00	-100.00%
100-3-0000-335200	FLPA GRANT	80,151.67	73,286.24	68,629.04	73,300.00	75,000.00	1,700.00	2.32%
100-3-0000-336005	JUV CT SALARY REIMB-GLYNN	40,909.44	36,465.00	32,426.25	36,465.00	27,500.00	-8,965.00	-24.59%
100-3-0000-338001	IN LIEU OF TAXES-LOCAL GOV'T	30,782.69	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**957,217.53**	**2,815,234.89**	**919,948.03**	**1,469,338.00**	**774,904.00**	**-694,434.00**	**-47.26%**
Class: 34 - COMMISSIONS & FEES								
100-3-0000-341310	ZONING & SUBDIVISION FEES	0.00	-150.00	0.00	150.00	0.00	-150.00	-100.00%
100-3-0000-341400	PRINTING/DUPLICATING	75.00	2,425.00	6,775.00	3,500.00	4,000.00	500.00	14.29%
100-3-0000-341412	TRAINING CLASSES	1,690.00	950.00	0.00	1,500.00	1,000.00	-500.00	-33.33%
100-3-0000-341600	AGENT FEES - VEHICLES	164,499.46	167,258.90	151,285.13	168,900.00	168,900.00	0.00	0.00%
100-3-0000-341602	ADMIN FEES - MOBILE HOMES	13,545.30	1,767.41	541.68	20,000.00	20,000.00	0.00	0.00%
100-3-0000-341910	ELECTION QUALIFYING FEE	0.00	13,807.71	0.00	0.00	0.00	0.00	0.00%
100-3-0000-341940	COMMISSION ON TAX COLLECT	739,904.56	818,613.45	883,654.55	775,670.00	880,000.00	104,330.00	13.45%
100-3-0000-341941	INTANGIBLE TAXES - COMM	76,717.79	73,159.48	41,234.75	68,700.00	68,700.00	0.00	0.00%
100-3-0000-341942	CLERK OF CT-RECORD SALES	60,142.50	40,040.50	31,922.00	69,800.00	45,000.00	-24,800.00	-35.53%
100-3-0000-341944	ADMIN FEES - LEVYS	33,424.28	29,390.98	22,681.29	27,090.00	25,000.00	-2,090.00	-7.72%
100-3-0000-342330	BOARDING PRISONERS	1,520.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-342333	INMATE PHONE FEES	42,553.59	46,641.47	40,547.43	44,150.00	44,150.00	0.00	0.00%

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-3-0000-342600	EMS COLLECTIONS	2,602,611.60	2,577,152.20	2,563,392.20	2,485,000.00	2,500,000.00	15,000.00	0.60%
100-3-0000-343910	CULVERTS	6,400.00	6,044.60	4,300.00	6,000.00	6,000.00	0.00	0.00%
100-3-0000-345110	MEDICAL RECORDS	2,730.00	3,335.00	2,419.99	2,500.00	2,500.00	0.00	0.00%
100-3-0000-345500	ANIMAL CONTROL	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-345800	CHILD SUPPORT	1,820.00	1,712.00	1,198.00	2,000.00	2,000.00	0.00	0.00%
100-3-0000-346900	HR, GRANT & IT MANAGEMEN	1,652.26	1,163.80	16,162.22	0.00	18,000.00	18,000.00	0.00%
100-3-0000-349200	CLINIC FEES	195,048.40	202,710.88	187,138.27	203,885.00	210,000.00	6,115.00	3.00%
100-3-0000-349210	CLINIC FEES - EMPLOYEES	87,447.03	87,885.36	68,006.46	88,000.00	90,000.00	2,000.00	2.27%
100-3-0000-349300	BAD CHECK FEES	1,161.03	-379.61	319.96	1,000.00	1,000.00	0.00	0.00%
	Total Class: 34 - COMMISSIONS & FEES:	**4,032,943.80**	**4,073,529.13**	**4,021,578.93**	**3,967,845.00**	**4,086,250.00**	**118,405.00**	**2.98%**
Class: 35 - CONSTITUTIONAL OFFICES								
100-3-0000-351110	SUPERIOR COURT	493,464.73	439,315.21	342,611.78	427,000.00	420,000.00	-7,000.00	-1.64%
100-3-0000-351130	MAGISTRATE COURT	143,599.07	142,166.81	130,390.41	140,200.00	160,881.00	20,681.00	14.75%
100-3-0000-351140	PROBATE COURT	1,089,755.21	890,815.66	719,492.16	987,000.00	1,020,000.00	33,000.00	3.34%
100-3-0000-351150	JUVENILE COURT	2,873.44	644.00	216.00	1,000.00	1,000.00	0.00	0.00%
100-3-0000-351918	CITY OF KINGSLAND	0.00	0.00	14,605.00	0.00	0.00	0.00	0.00%
100-3-0000-352000	SHERIFF'S OFFICE	90,000.00	83,864.58	75,000.00	90,000.00	90,000.00	0.00	0.00%
	Total Class: 35 - CONSTITUTIONAL OFFICES:	**1,819,692.45**	**1,556,806.26**	**1,282,315.35**	**1,645,200.00**	**1,691,881.00**	**46,681.00**	**2.84%**
Class: 36 - INTEREST								
100-3-0000-361000	INTEREST INCOME	584,286.15	790,236.71	443,323.87	735,000.00	525,000.00	-210,000.00	-28.57%
	Total Class: 36 - INTEREST:	**584,286.15**	**790,236.71**	**443,323.87**	**735,000.00**	**525,000.00**	**-210,000.00**	**-28.57%**
Class: 37 - CONTRIBUTIONS								
100-3-0000-371000	GRANTS - PRIVATE SOURCES	-3,070.05	62,592.81	39,928.78	0.00	0.00	0.00	0.00%
100-3-0000-371100	DONATIONS	0.00	500.00	30.00	0.00	0.00	0.00	0.00%
	Total Class: 37 - CONTRIBUTIONS:	**-3,070.05**	**63,092.81**	**39,958.78**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
100-3-0000-381111	VENDING REVENUE	40.45	187.09	151.45	75.00	150.00	75.00	100.00%
100-3-0000-382000	OFFICE RENTS	119,848.08	120,241.08	103,210.89	103,200.00	115,300.00	12,100.00	11.72%
100-3-0000-389000	MISCELLANEOUS	54,437.92	33,121.09	6,779.40	0.00	0.00	0.00	0.00%
100-3-0000-389005	REIMBURSEMENT FROM INSUI	141,764.13	67,140.78	0.00	0.00	0.00	0.00	0.00%
100-3-0000-389006	RESTITUTION	5,502.10	1,000.00	455.00	0.00	1,000.00	1,000.00	0.00%
100-3-0000-389010	P-CARD REBATES	3,946.26	10,426.33	9,222.42	5,000.00	5,000.00	0.00	0.00%
	Total Class: 38 - MISCELLANEOUS:	**325,538.94**	**232,116.37**	**119,819.16**	**108,275.00**	**121,450.00**	**13,175.00**	**12.17%**
Class: 39 - OTHER FINANCING SOURCES								
100-3-0000-391005	TRANS IN (ARPA)	226,535.32	239,481.20	98,508.85	200,000.00	0.00	-200,000.00	-100.00%
100-3-0000-391115	TRANSFER IN (HOTEL MOTEL)	45,875.16	46,796.49	0.00	62,988.00	53,000.00	-9,988.00	-15.86%
100-3-0000-392100	SURPLUS PROPERTY GF ASSET	236,392.78	0.00	19,163.75	0.00	0.00	0.00	0.00%
100-3-0000-393500	Capital Lease Proceeds	0.00	111,411.92	0.00	0.00	0.00	0.00	0.00%

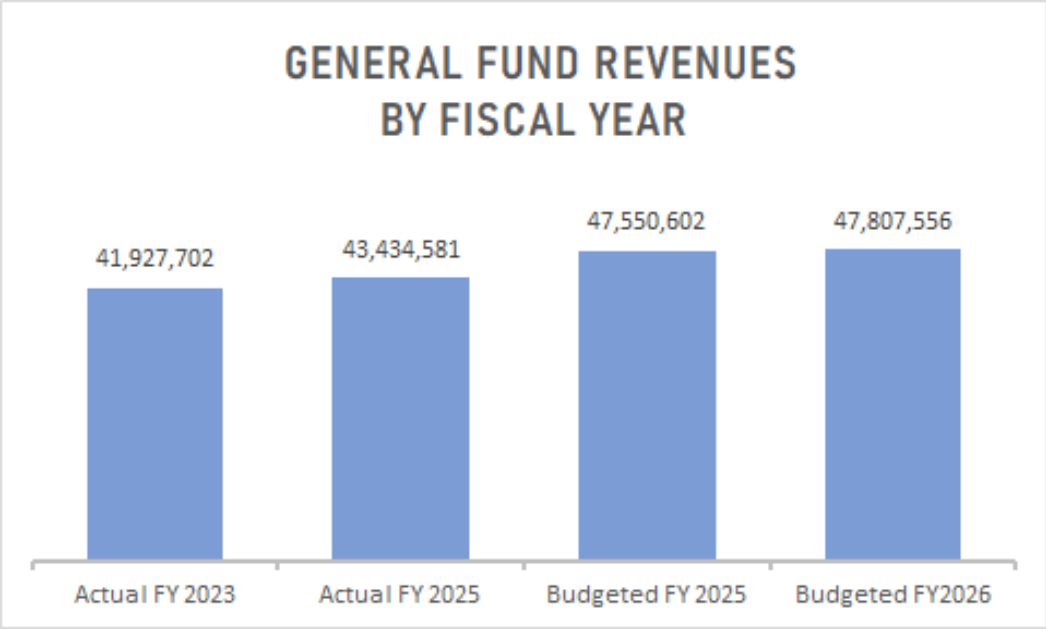
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100-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	2,072,168.00	718,817.00	-1,353,351.00	-65.31%
Total Class: 39 - OTHER FINANCING SOURCES:		**508,803.26**	**397,689.61**	**117,672.60**	**2,335,156.00**	**771,817.00**	**-1,563,339.00**	**-66.95%**
Total Department: 0000 - NON DEPARTMENTAL:		**41,927,702.17**	**43,434,580.97**	**41,378,884.23**	**47,550,602.00**	**47,807,556.00**	**256,954.00**	**0.54%**

Revenue Summary- General Fund

Total Fund: 100 - GENERAL:	**41,927,702.17**	**43,434,580.97**	**41,378,884.23**	**47,550,602.00**	**47,807,556.00**	**256,954.00**	**0.54%**



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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1320 - ADMINISTRATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1320-511100	SALARIES	430,713.16	460,606.65	538,715.71	571,189.00	598,750.00	27,561.00	4.83%
100-5-1320-511300	OVERTIME	9.05	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1320-512200	SOCIAL SECURITY TAXES	26,194.60	33,552.80	39,934.69	43,696.00	45,806.00	2,110.00	4.83%
100-5-1320-512400	RETIREMENT	45,546.23	9,195.53	14,702.69	40,868.00	15,553.00	-25,315.00	-61.94%
100-5-1320-512403	RETIREMENT-MATCH	29,701.61	32,482.07	37,278.58	15,266.00	27,645.00	12,379.00	81.09%
	Total Class: 51 - SALARIES & BENEFITS:	**532,164.65**	**535,837.05**	**630,631.67**	**671,019.00**	**687,754.00**	**16,735.00**	**2.49%**
Class: 52 - CONTRACTED SERVICES								
100-5-1320-521203	DRUG SCREEN/BACKGROUND (	0.00	45.00	0.00	0.00	0.00	0.00	0.00%
100-5-1320-521254	CONTRACT SERV-ADMINISTRA	7,500.00	-7,500.00	0.00	0.00	0.00	0.00	0.00%
100-5-1320-521335	C/S-ANNUAL SOFTWARE MAIN	169.42	411.70	20.00	1,140.00	1,140.00	0.00	0.00%
100-5-1320-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	1,313.48	0.00	0.00	0.00	0.00%
100-5-1320-522100	JANITORIAL- CONTRACTS	3,853.56	3,853.56	3,532.43	3,875.00	3,875.00	0.00	0.00%
100-5-1320-522202	REP & MT OFFICE EQUIPMENT	1,639.36	1,015.01	1,940.68	1,000.00	1,000.00	0.00	0.00%
100-5-1320-522220	REP & MT VEHICLES	60.00	11.00	33.00	0.00	0.00	0.00	0.00%
100-5-1320-523200	TELEPHONE	2,024.61	2,209.72	2,210.70	2,520.00	2,520.00	0.00	0.00%
100-5-1320-523201	CELL PHONES	2,052.30	3,241.34	3,537.12	3,340.00	3,100.00	-240.00	-7.19%
100-5-1320-523300	ADVERTISING & PUBLISHING	0.00	341.54	410.20	0.00	0.00	0.00	0.00%
100-5-1320-523400	PRINTING	521.13	0.00	0.00	500.00	250.00	-250.00	-50.00%
100-5-1320-523500	TRAVEL	5,755.42	11,241.72	6,288.43	10,400.00	10,000.00	-400.00	-3.85%
100-5-1320-523600	DUES & SUBSCRIPTIONS	1,047.72	1,822.72	1,854.80	3,104.00	2,784.00	-320.00	-10.31%
100-5-1320-523700	EDUCATION & TRAINING	2,845.00	7,395.00	9,155.17	9,350.00	11,920.00	2,570.00	27.49%
	Total Class: 52 - CONTRACTED SERVICES:	**27,468.52**	**24,088.31**	**30,296.01**	**35,229.00**	**36,589.00**	**1,360.00**	**3.86%**
Class: 53 - SUPPLIES								
100-5-1320-531100	OFFICE SUPPLIES	445.77	300.89	432.49	700.00	500.00	-200.00	-28.57%
100-5-1320-531101	MINOR OPERATING $0- $499	1,124.61	2,317.05	1,546.37	700.00	900.00	200.00	28.57%
100-5-1320-531102	POSTAGE	98.75	85.50	18.02	50.00	50.00	0.00	0.00%
100-5-1320-531103	COMPUTER SUPPLIES	2,894.03	381.51	54.27	250.00	100.00	-150.00	-60.00%
100-5-1320-531104	JANITORIAL SUPPLIES	0.00	221.03	71.65	150.00	150.00	0.00	0.00%
100-5-1320-531120	TIRES & TUBES	0.00	227.69	0.00	450.00	250.00	-200.00	-44.44%
100-5-1320-531122	VEHICLE SUPPLIES	2,487.71	351.30	764.63	1,300.00	1,100.00	-200.00	-15.38%
100-5-1320-531210	WATER & SEWER	60.61	59.62	45.41	100.00	80.00	-20.00	-20.00%
100-5-1320-531230	ELECTRIC	3,042.32	3,064.50	3,277.18	3,000.00	3,000.00	0.00	0.00%
100-5-1320-531270	FUEL	4,091.24	5,614.75	3,051.19	4,500.00	3,500.00	-1,000.00	-22.22%
100-5-1320-531300	OTHER SUPPLIES	303.40	349.25	653.06	250.00	250.00	0.00	0.00%
100-5-1320-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
100-5-1320-531601	COMPUTERS $500 - $9,999	2,501.13	4,658.00	1,035.18	3,000.00	0.00	-3,000.00	-100.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1320-531603	FURNITURE $500 - $9,999	0.00	0.00	8,690.85	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**17,049.57**	**17,631.09**	**19,640.30**	**14,550.00**	**9,880.00**	**-4,670.00**	**-32.10%**
	Total Department: 1320 - ADMINISTRATION:	**576,682.74**	**577,556.45**	**680,567.98**	**720,798.00**	**734,223.00**	**13,425.00**	**1.86%**

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Administration

MISSION: To Deliver defined county services with exceptional customer service in a financially sustainable and transparent manner.

DESCRIPTION: The County Administrator's Office oversees daily operations of Camden County government, implementing Board directives and supporting strategic goals. This department leads communications, transparency efforts, emergency coordination, and citizen engagement initiatives to strengthen public trust and accessibility.

COUNTY STRATEGIC PLAN 2025-2030-2040

Administration's goals and strategies align with the County's strategic plan: GOAL#1 Financially sound county providing exceptional service and value; GOAL #2 Grow the local economy; GOAL #3 Great place to live; GOAL #4 Managed growth and planning for resiliency.

DEPARTMENT GOALS

1 Exemplify service excellence and transparency
2 Build community trust and engagement
3 Support resiliency and emergency communications
4 Foster strategic partnerships
5 Strengthen communications and reputation management

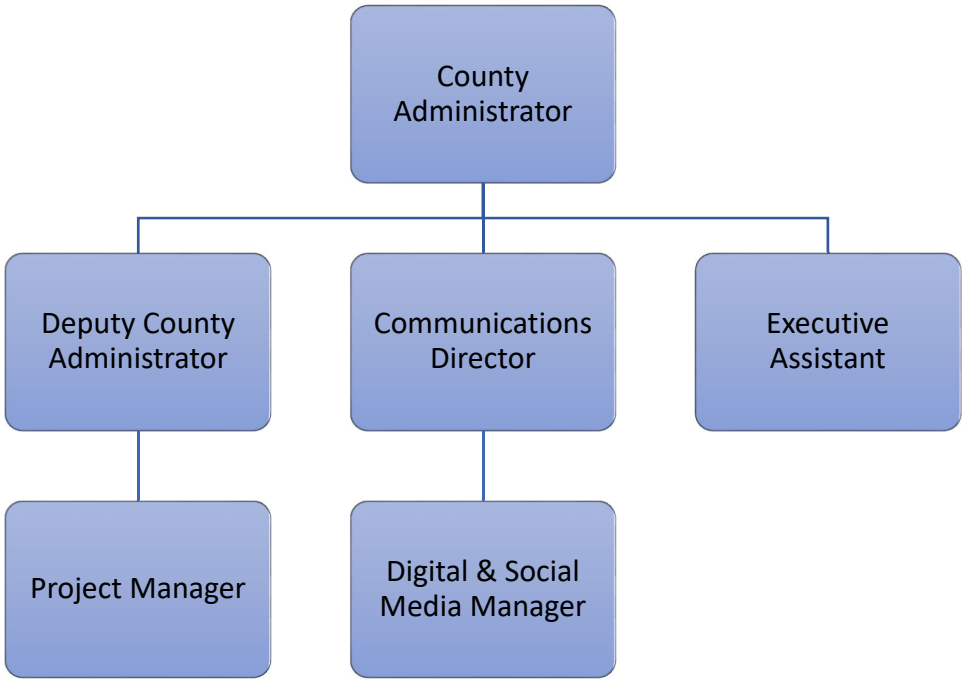
DEPARTMENT STRATEGIES		Goal Alignment
A	Implement Board directives promptly and report progress	1,2,3,4,5
B	Keep the public informed through Administrator's Brief, press releases, newsletters, annual reports, website, and social media	1,2,5
C	Expand civic engagement opportunities (Citizens Academy, town halls, open houses	1,2,5
D	Create and share compelling stories that humanize government and offer transparency	1,2,5
E	Provide timely, accurate communication during emergencies in collaboration with EMA and public safety	1,2,3,4,5
F	Build community partnerships with cities, regional leaders, and stakeholders	1,2,3,4,5
G	Use SWOT analysis to evaluate communication efforts and guide action planning	1,2,5

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Actual FY 2025	Projected FY 2026	Strategy Alignment
Number of press releases, Administrator's Brief, annual reports, strategic plan, and other publications released.	65	78	65	65	A, B, E, G
Growth in news subscriptions and engagement (opens/clicks) *(Open Rate)*	50%			50%	A, B
Social media and website analytics (follow growth, reach, user engagement) *(Views by Month)*	5,400,000			5,400,000	A, B, D, E, G
Number of civic engagement events	40			40	A, C, D, F
Post-event evaluations (e.g. Citizens Academy satisfaction)	240			240	C, F

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$577,556	$720,798	$734,223

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
County Administrator	1.00	1.00	1.00
Deputy County Administrator	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Communications Director	1.00	1.00	1.00
Digital & Social Media Manager	1.00	1.00	1.00
Project Manager	0.00	1.00	1.00
Total Staffing Resources	*5.00*	*6.00*	*6.00*

Administration Organizational Chart





Camden County BOC, GA

Budget Comparison Report
Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 100 - GENERAL								
Department: 1110 - BOARD OF COMMISSIONERS								
Class: 51 - SALARIES & BENEFITS								
100-5-1110-511100	SALARIES	78,502.38	80,005.88	74,482.06	82,231.00	86,754.00	4,523.00	5.50%
100-5-1110-512200	SOCIAL SECURITY TAXES	10,920.92	12,632.21	12,360.76	14,422.00	14,847.00	425.00	2.95%
100-5-1110-512400	RETIREMENT	2,344.71	2,397.93	2,281.86	2,467.00	2,603.00	136.00	5.51%
100-5-1110-512403	RETIREMENT- COUNTY MATCH	4,689.42	4,795.70	4,563.74	4,934.00	5,205.00	271.00	5.49%
100-5-1110-512904	UNIFORMS	210.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**96,667.43**	**99,831.72**	**93,688.42**	**104,054.00**	**109,409.00**	**5,355.00**	**5.15%**
Class: 52 - CONTRACTED SERVICES								
100-5-1110-521100	BOARD MEMBER FEES	86,899.86	102,278.82	101,507.81	106,294.00	113,294.00	7,000.00	6.59%
100-5-1110-521254	CONTRACTED SERVICES-ADMI	87,474.87	0.00	7,350.00	85,000.00	40,000.00	-45,000.00	-52.94%
100-5-1110-521335	C/S-ANNUAL SOFTWARE MAIN	323.51	358.20	478.20	598.00	1,723.00	1,125.00	188.13%
100-5-1110-521340	C/S-CLOUD COMPUTING FEES	0.00	1,250.00	0.00	0.00	0.00	0.00	0.00%
100-5-1110-522100	JANITORIAL-CONTRACTS	25,130.75	25,114.98	23,118.42	25,320.00	25,320.00	0.00	0.00%
100-5-1110-522202	REP & MT OFFICE EQUIPMENT	40.54	46.48	82.44	50.00	50.00	0.00	0.00%
100-5-1110-522220	REP & MT VEHICLES	0.00	0.00	0.00	720.00	720.00	0.00	0.00%
100-5-1110-523200	TELEPHONE	2,447.51	2,541.63	2,395.32	2,520.00	2,520.00	0.00	0.00%
100-5-1110-523201	CELL PHONES	2,260.24	3,661.67	3,414.89	3,650.00	1,500.00	-2,150.00	-58.90%
100-5-1110-523300	ADVERTISING & PUBLICATIONS	1,135.00	2,582.60	3,947.65	2,110.00	3,956.00	1,846.00	87.49%
100-5-1110-523400	PRINTING	1,008.61	383.36	1,043.85	2,500.00	2,500.00	0.00	0.00%
100-5-1110-523500	TRAVEL	7,267.70	7,466.62	8,193.85	10,000.00	10,000.00	0.00	0.00%
100-5-1110-523600	DUES & SUBSCRIPTIONS	31,365.37	31,900.81	32,323.86	32,000.00	32,000.00	0.00	0.00%
100-5-1110-523700	EDUCATION & TRAINING	5,915.00	10,976.06	11,975.00	8,000.00	6,000.00	-2,000.00	-25.00%
	Total Class: 52 - CONTRACTED SERVICES:	**251,268.96**	**188,561.23**	**195,831.29**	**278,762.00**	**239,583.00**	**-39,179.00**	**-14.05%**
Class: 53 - SUPPLIES								
100-5-1110-531100	OFFICE SUPPLIES	155.00	230.10	332.85	500.00	500.00	0.00	0.00%
100-5-1110-531101	MINOR OPERATING <$499	679.05	4,450.81	2,910.32	500.00	1,000.00	500.00	100.00%
100-5-1110-531102	POSTAGE	304.89	342.45	18.41	50.00	50.00	0.00	0.00%
100-5-1110-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
100-5-1110-531104	JANITORIAL SUPPLIES	2,163.67	2,777.92	2,080.56	3,300.00	3,000.00	-300.00	-9.09%
100-5-1110-531122	VEHICLE SUPPLIES	110.60	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1110-531210	WATER & SEWER	515.07	506.70	386.07	500.00	500.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1110-531230	ELECTRIC	25,859.89	26,048.37	27,856.03	25,000.00	25,000.00	0.00	0.00%
100-5-1110-531270	FUEL	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%
100-5-1110-531300	OTHER SUPPLIES	1,465.93	1,676.28	5,719.49	2,000.00	5,000.00	3,000.00	150.00%
100-5-1110-531601	SMALL COMPUTERS $500-$99	2,007.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
	Total Class: 53 - SUPPLIES:	**33,261.10**	**36,032.63**	**39,303.73**	**37,300.00**	**35,050.00**	**-2,250.00**	**-6.03%**
Total Department: 1110 - BOARD OF COMMISSIONERS:		**381,197.49**	**324,425.58**	**328,823.44**	**420,116.00**	**384,042.00**	**-36,074.00**	**-8.59%**

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Board of Commissioners - Grants

Mission: To secure and manage grant funding that supports Camden County's strategic goals, enhances services, and strengthens community resiliency.

DESCRIPTION: The Camden County Grants Department is responsible for identifying, applying for, and managing grant funding that supports the County's strategic goals. The department secures resources for projects that improve public safety, infrastructure, recreation, and resiliency. The Grants Department oversees the full grant lifecycle - from application through reporting - to ensure compliance and accountability while maximizing the impact of external funding to enhance services for Camden County residents.

COUNTY STRATEGIC PLAN 2025-2030-2040

Grants department goals and strategies align with the County's strategic plan GOAL #1 to maintain a financially sound County and provide exceptional service and value, GOAL #3 Manage growth and plan for resiliency, and GOAL #4 Foster a great place to live.

DEPARTMENT GOALS

1. Support a financially sound County by securing external funding and ensuring high quality grant management.
2. Advance countywide planning and resiliency efforts through targeted grant projects.
3. Enhance quality of life in Camden County by with funded projects that expand recreational and community resources.

DEPARTMENT STRATEGIES		Goal Alignment
A	Identify, apply for, and manage external funding sources aligned with County strategic priorities.	1,2,3
B	Track performance and compliance of funded projects.	1,2,3
C	Collaborate across departments to develop competitive grant proposals and meet reporting requirements.	1,2,3

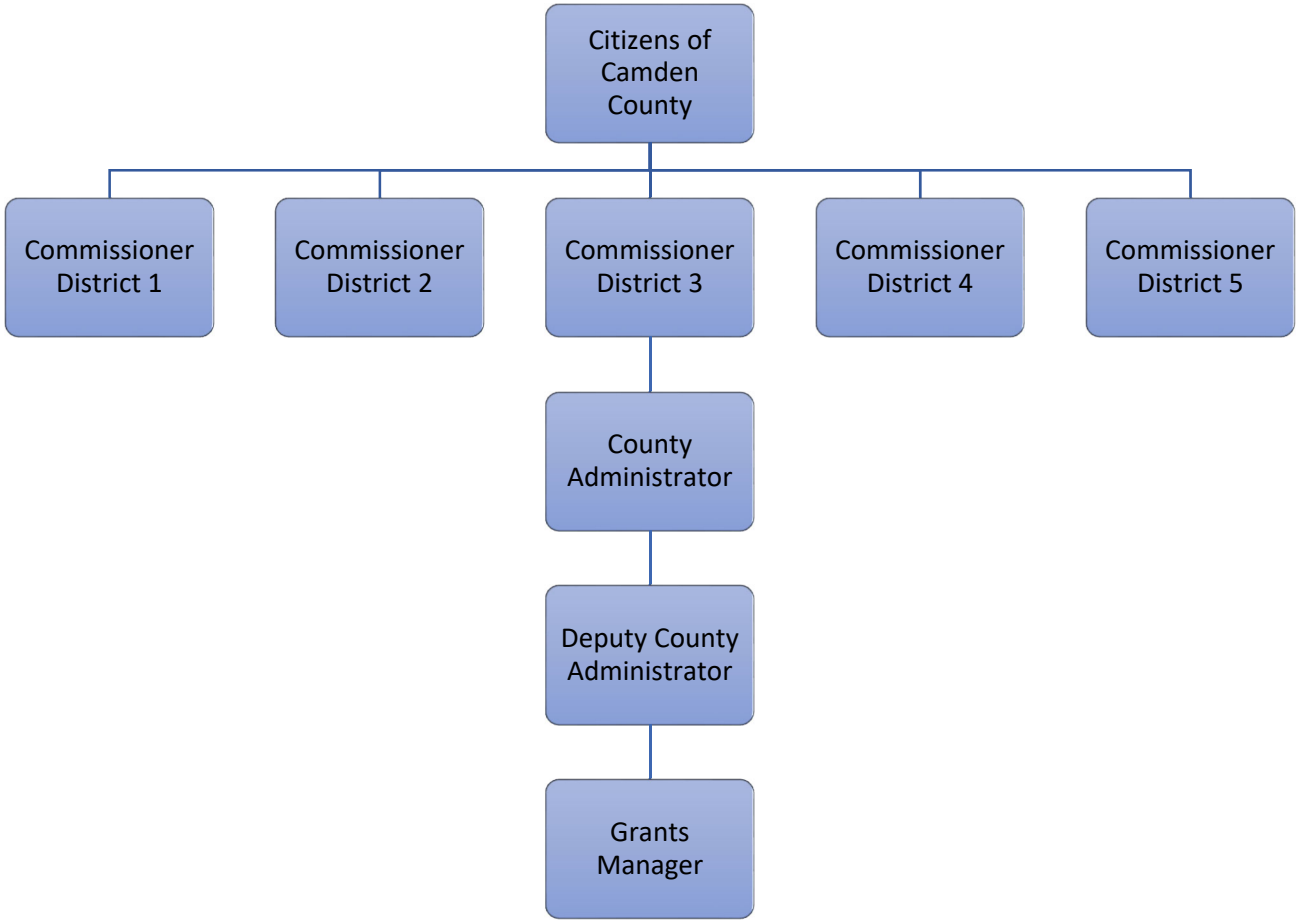
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Grant applications submitted		26	18	10	A, B, C
Grants awarded		342,679	1,888,080	500,000	A, B, C

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$351,484	$420,116	$384,042

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Grant Manager	1.00	1.00	1.00
Total Staffing Resources	*1.00*	*1.00*	*1.00*

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Board of County Commissioners Organizational Chart



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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1120 - BOARD OF EQUALIZATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1120-511600	SALARIES - MONTHLY	1,830.00	1,650.00	2,205.00	3,600.00	3,600.00	0.00	0.00%
100-5-1120-512200	SOCIAL SECURITY TAXES	140.01	126.23	168.69	276.00	276.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,970.01**	**1,776.23**	**2,373.69**	**3,876.00**	**3,876.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-1120-521254	CONTRACTED SERVICES-ADMI	0.00	0.00	1,670.00	0.00	0.00	0.00	0.00%
100-5-1120-521335	C/S-ANNUAL SOFTWARE MAIN	6,000.00	3,180.00	2,650.00	6,000.00	3,180.00	-2,820.00	-47.00%
100-5-1120-522202	REP & MT-OFFICE EQUIPMENT	206.41	140.95	194.82	250.00	250.00	0.00	0.00%
100-5-1120-523300	ADVERTISING & PUBLISHING	1,025.48	1,101.00	1,101.00	1,200.00	1,500.00	300.00	25.00%
100-5-1120-523400	PRINTING	0.00	233.94	0.00	0.00	0.00	0.00	0.00%
100-5-1120-523500	TRAVEL	1,280.24	3,481.53	1,594.30	1,500.00	2,500.00	1,000.00	66.67%
100-5-1120-523700	EDUCATION & TRAINING	665.00	207.90	795.00	600.00	900.00	300.00	50.00%
	Total Class: 52 - CONTRACTED SERVICES:	**9,177.13**	**8,345.32**	**8,005.12**	**9,550.00**	**8,330.00**	**-1,220.00**	**-12.77%**
Class: 53 - SUPPLIES								
100-5-1120-531100	OFFICE SUPPLIES	8.41	350.08	161.60	150.00	150.00	0.00	0.00%
100-5-1120-531101	MINOR OPERATING <$499	9.33	38.27	0.00	0.00	0.00	0.00	0.00%
100-5-1120-531102	POSTAGE	762.31	512.41	1,150.16	100.00	700.00	600.00	600.00%
	Total Class: 53 - SUPPLIES:	**780.05**	**900.76**	**1,311.76**	**250.00**	**850.00**	**600.00**	**240.00%**
Total Department: 1120 - BOARD OF EQUALIZATION:		**11,927.19**	**11,022.31**	**11,690.57**	**13,676.00**	**13,056.00**	**-620.00**	**-4.53%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1530 - COUNTY ATTORNEY								
Class: 51 - SALARIES & BENEFITS								
100-5-1530-511100	SALARIES	0.00	0.00	0.00	150,000.00	0.00	-150,000.00	-100.00%
100-5-1530-512200	SOCIAL SECURITY TAXES	0.00	0.00	0.00	11,475.00	0.00	-11,475.00	-100.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**0.00**	**161,475.00**	**0.00**	**-161,475.00**	**-100.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-1530-521200	COUNTY ATTORNEY	114,000.00	114,000.00	109,250.00	28,500.00	114,000.00	85,500.00	300.00%
100-5-1530-521201	LEGAL FEES	121,391.01	157,971.86	96,362.65	150,000.00	125,040.00	-24,960.00	-16.64%
100-5-1530-521335	C/S-ANNUAL SOFTWARE MAIN	84.71	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1530-523200	TELEPHONE	205.20	205.80	189.59	240.00	207.00	-33.00	-13.75%
100-5-1530-523201	CELL PHONES	197.45	197.83	710.39	480.00	780.00	300.00	62.50%
100-5-1530-523500	TRAVEL	515.96	360.97	386.64	1,000.00	500.00	-500.00	-50.00%
100-5-1530-523700	EDUCATION AND TRAINING	440.00	375.00	525.00	500.00	500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**236,834.33**	**273,111.46**	**207,424.27**	**180,720.00**	**241,027.00**	**60,307.00**	**33.37%**
Class: 53 - SUPPLIES								
100-5-1530-531100	OFFICE SUPPLIES	3.57	0.00	10.82	50.00	50.00	0.00	0.00%
100-5-1530-531101	MINOR OPERATING $0-$499	0.00	0.00	59.97	0.00	0.00	0.00	0.00%
100-5-1530-531102	POSTAGE	0.00	0.00	0.00	100.00	50.00	-50.00	-50.00%
100-5-1530-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	100.00	50.00	-50.00	-50.00%
100-5-1530-531601	SMALL COMPUTERS $500-$49	0.00	0.00	0.00	2,500.00	0.00	-2,500.00	-100.00%
	Total Class: 53 - SUPPLIES:	**3.57**	**0.00**	**70.79**	**2,750.00**	**150.00**	**-2,600.00**	**-94.55%**
	Total Department: 1530 - COUNTY ATTORNEY:	**236,837.90**	**273,111.46**	**207,495.06**	**344,945.00**	**241,177.00**	**-103,768.00**	**-30.08%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1130 - COUNTY CLERK								
Class: 51 - SALARIES & BENEFITS								
100-5-1130-511100	SALARIES	53,765.71	55,396.06	50,586.33	57,367.00	58,562.00	1,195.00	2.08%
100-5-1130-512200	SOCIAL SECURITY TAXES	4,037.75	4,105.60	3,748.74	4,389.00	4,480.00	91.00	2.07%
100-5-1130-512400	RETIREMENT	1,592.22	1,660.13	1,549.68	1,721.00	1,757.00	36.00	2.09%
100-5-1130-512403	RETIREMENT: COUNTY MATCH	2,388.57	2,490.53	2,324.88	2,582.00	2,635.00	53.00	2.05%
	Total Class: 51 - SALARIES & BENEFITS:	**61,784.25**	**63,652.32**	**58,209.63**	**66,059.00**	**67,434.00**	**1,375.00**	**2.08%**
Class: 52 - CONTRACTED SERVICES								
100-5-1130-521201	LEGAL FEES	90.00	0.00	0.00	200.00	100.00	-100.00	-50.00%
100-5-1130-521250	CONTRACT SERVICES-COMPUT	5,376.00	12,288.00	14,315.40	13,776.00	15,032.00	1,256.00	9.12%
100-5-1130-521255	CONTR SERV GENRL LABOR	770.64	1,845.58	2,498.26	1,500.00	2,000.00	500.00	33.33%
100-5-1130-521335	C/S-ANNUAL SOFTWARE MAIN	615.43	2,988.00	0.00	2,988.00	0.00	-2,988.00	-100.00%
100-5-1130-522100	JANITORIAL - CONTRACTS	1,627.20	1,627.20	1,491.60	1,596.00	1,627.00	31.00	1.94%
100-5-1130-522202	REP & MT OFFICE EQUIPMENT	394.32	357.66	663.25	200.00	670.00	470.00	235.00%
100-5-1130-523200	TELEPHONE	255.00	255.60	223.76	300.00	300.00	0.00	0.00%
100-5-1130-523201	CELL PHONES	573.81	544.43	499.75	544.00	550.00	6.00	1.10%
100-5-1130-523300	ADVERTISING & PUBLISHING	1,228.66	516.48	2,462.20	500.00	1,000.00	500.00	100.00%
100-5-1130-523400	PRINTING	0.00	0.00	0.00	250.00	50.00	-200.00	-80.00%
100-5-1130-523500	TRAVEL	357.70	1,155.71	854.98	1,000.00	1,000.00	0.00	0.00%
100-5-1130-523600	DUES & SUBSCRIPTIONS	124.37	184.37	168.61	100.00	165.00	65.00	65.00%
100-5-1130-523700	EDUCATION & TRAINING	0.00	970.00	1,425.00	1,000.00	1,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**11,413.13**	**22,733.03**	**24,602.81**	**23,954.00**	**23,494.00**	**-460.00**	**-1.92%**
Class: 53 - SUPPLIES								
100-5-1130-531100	OFFICE SUPPLIES	78.05	113.36	45.99	300.00	100.00	-200.00	-66.67%
100-5-1130-531101	MINOR OPERATING $0-$499	534.80	98.21	319.99	200.00	100.00	-100.00	-50.00%
100-5-1130-531102	POSTAGE	24.73	19.68	24.15	100.00	50.00	-50.00	-50.00%
100-5-1130-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	100.00	50.00	-50.00	-50.00%
100-5-1130-531210	WATER & SEWER	570.71	534.98	451.17	500.00	550.00	50.00	10.00%
100-5-1130-531230	ELECTRIC	3,244.09	3,453.75	3,392.23	2,500.00	3,500.00	1,000.00	40.00%
100-5-1130-531300	OTHER SUPPLIES	0.00	0.00	-70.00	0.00	0.00	0.00	0.00%
100-5-1130-531601	SMALL COMPUTERS $500-$9,9	0.00	0.00	1,092.80	1,500.00	0.00	-1,500.00	-100.00%
	Total Class: 53 - SUPPLIES:	**4,452.38**	**4,219.98**	**5,256.33**	**5,200.00**	**4,350.00**	**-850.00**	**-16.35%**
	Total Department: 1130 - COUNTY CLERK:	**77,649.76**	**90,605.33**	**88,068.77**	**95,213.00**	**95,278.00**	**65.00**	**0.07%**

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Office of the County Clerk

MISSION: The mission of the County Clerk is to serve as the official custodian of county records and to provide transparent, accurate, and accessible documentation of the actions of the Board of Commissioners and county government. The County Clerk is dedicated to maintaining the integrity of public records, ensuring compliance with legal requirements, supporting open government, and delivering efficient, courteous service to elected officials, county staff, and the public.

DESCRIPTION: The County Clerk's Office serves as the official record-keeper for county government. The office is responsible for preparing and maintaining accurate records of Board of Commissioners' meetings, ordinances, resolutions, contracts, and other official documents. In addition to safeguarding public records, the County Clerk's Office ensures transparency, compliance with state laws, and accessibility of information for citizens, county staff, and elected officials. The County Clerk's Office also provides administrative support to the Board of Commissioners and works to uphold the principles of open and accountable government while delivering professional and efficient service to the community.

COUNTY STRATEGIC PLAN 2025-2030-2040

The County Clerk's Office plays a key role in supporting the County's Strategic Plan by ensuring transparency, accountability, and accurate record-keeping. For the goal of being financially sound, the County Clerk maintains precise agendas and minutes to support informed decisions and public trust. In growing the local economy and enhancing quality of life, the County Clerk provides businesses and citizens with reliable access to records and board actions. Finally, by preserving and publishing official documents, the County Clerk ensures continuity in planning, growth management, and resiliency efforts.

DEPARTMENT GOALS

1 Maintain accurate and accessible records.
2 Promote Transparency in and open government.
3 Support the Board of County Commissioners.
4 Ensure legal and procedural compliance.
5 Deliver excellent customer service.

DEPARTMENT STRATEGIES	Goal Alignment
A Digitize Records	1
B Enhance transparency.	2
C Strengthen compliance.	4
D Improve service.	5

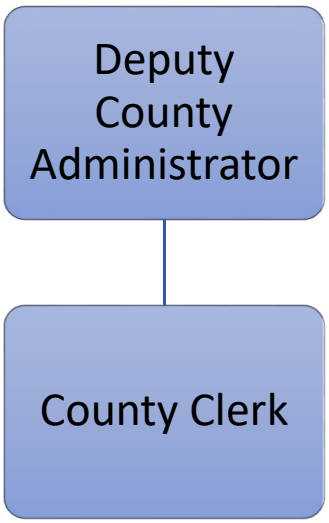
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Regular Board Meetings held	22	22	22	23	B
Work Sessions/Public Hearings/Special Called	40	44	35	40	B
Solid Waste Authority Meetings	15	15	10	10	B
Board of Elections and Registration Meetings held	20	20	15	20	B
Open Records Requests	200	170	200	230	

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$97,498	$96,313	$95,278

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
County Clerk	1.00	1.00	1.00
Total Staffing Resources	*1.00*	*1.00*	*1.00*

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County Clerk Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1400 - ELECTIONS & REGISTRATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1400-511100	SALARIES - REGULAR EMPLOY	158,099.16	192,877.61	169,000.15	209,982.00	217,512.00	7,530.00	3.59%
100-5-1400-511102	SALARIES-SELLBACK LEAVE	0.00	0.00	0.00	800.00	800.00	0.00	0.00%
100-5-1400-511200	SALARIES - POLL WORKERS & P	110,582.13	152,598.35	149,458.01	205,000.00	125,000.00	-80,000.00	-39.02%
100-5-1400-511300	OVERTIME	1,307.84	5,639.78	13,330.58	2,500.00	5,000.00	2,500.00	100.00%
100-5-1400-511400	REIMBURSED SALARIES	-25,185.21	-1,205.71	-17,515.09	0.00	0.00	0.00	0.00%
100-5-1400-511600	SALARIES - MONTHLY	3,050.00	3,500.00	2,850.00	4,000.00	4,000.00	0.00	0.00%
100-5-1400-512200	SOCIAL SECURITY TAXES	19,023.41	22,224.16	23,529.77	16,041.00	16,869.00	828.00	5.16%
100-5-1400-512400	RETIREMENT	3,786.49	7,543.68	4,264.99	4,557.00	5,355.00	798.00	17.51%
100-5-1400-512403	RETIREMENT: COUNTY MATCH	6,430.82	7,027.80	7,291.21	8,114.00	9,635.00	1,521.00	18.75%
100-5-1400-512904	UNIFORMS	279.92	727.09	169.76	500.00	750.00	250.00	50.00%
	Total Class: 51 - SALARIES & BENEFITS:	**277,374.56**	**390,932.76**	**352,379.38**	**451,494.00**	**384,921.00**	**-66,573.00**	**-14.75%**
Class: 52 - CONTRACTED SERVICES								
100-5-1400-521203	DRUG SCREEN/BACKGROUND (	0.00	0.00	368.50	600.00	250.00	-350.00	-58.33%
100-5-1400-521254	CONTRACT SERVICES - ADMIN	159.25	898.75	0.00	0.00	0.00	0.00	0.00%
100-5-1400-521335	C/S-ANNUAL SOFTWARE MAIN	84.71	0.00	0.00	1,200.00	1,200.00	0.00	0.00%
100-5-1400-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	104.86	0.00	0.00	0.00	0.00%
100-5-1400-522100	JANITORIAL - CONTRACTS	4,657.77	4,050.42	5,571.04	3,700.00	4,000.00	300.00	8.11%
100-5-1400-522201	REP & MT COMPUTERS	0.00	69.25	0.00	0.00	0.00	0.00	0.00%
100-5-1400-522202	REP & MT OFF EQUIPMENT	28,069.38	27,910.21	28,012.74	29,000.00	29,000.00	0.00	0.00%
100-5-1400-522220	REP & MT VEHICLES	255.44	43.07	247.44	0.00	0.00	0.00	0.00%
100-5-1400-522320	EQUIPMENT RENTAL	1,643.94	1,978.34	1,661.93	5,000.00	5,000.00	0.00	0.00%
100-5-1400-523200	TELEPHONE	1,512.96	1,519.56	1,412.32	1,500.00	1,500.00	0.00	0.00%
100-5-1400-523201	CELL PHONES	1,728.21	1,292.50	3,339.48	1,750.00	5,500.00	3,750.00	214.29%
100-5-1400-523300	ADVERTISING & PUBLISHING	2,890.04	4,544.94	8,097.01	5,000.00	6,500.00	1,500.00	30.00%
100-5-1400-523400	PRINTING	5,309.56	12,813.97	10,565.20	10,000.00	10,000.00	0.00	0.00%
100-5-1400-523500	TRAVEL	1,577.81	6,081.07	1,838.17	300.00	10,000.00	9,700.00	3,233.33%
100-5-1400-523600	DUES & SUBSCRIPTIONS	438.72	531.72	143.61	500.00	500.00	0.00	0.00%
100-5-1400-523700	EDUCATION & TRAINING	3,100.00	2,880.00	200.00	3,500.00	9,000.00	5,500.00	157.14%
100-5-1400-523901	ELECTION EMPLOYEES	2,430.00	1,770.00	1,665.00	1,000.00	1,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**53,857.79**	**66,383.80**	**63,227.30**	**63,050.00**	**83,450.00**	**20,400.00**	**32.36%**
Class: 53 - SUPPLIES								
100-5-1400-531100	OFFICE SUPPLIES	2,473.33	1,964.59	1,532.86	3,000.00	3,000.00	0.00	0.00%
100-5-1400-531101	MINOR OPERATING $0 - $499	3,451.05	2,381.28	1,662.38	2,500.00	3,000.00	500.00	20.00%
100-5-1400-531102	POSTAGE	7,235.48	27,857.07	5,725.45	17,500.00	15,000.00	-2,500.00	-14.29%
100-5-1400-531103	COMPUTER SUPPLIES	1,025.65	6,628.10	1,896.42	2,000.00	2,000.00	0.00	0.00%
100-5-1400-531104	JANITORIAL SUPPLIES	167.37	1,417.64	660.35	250.00	750.00	500.00	200.00%
100-5-1400-531110	MISCELLANEOUS	698.38	505.42	695.11	1,000.00	1,000.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1400-531118	ELECTION SUPPLIES	3,045.17	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1400-531210	WATER & SEWER	75.75	74.52	56.78	100.00	100.00	0.00	0.00%
100-5-1400-531230	ELECTRIC	3,802.95	3,830.64	4,096.48	5,000.00	5,000.00	0.00	0.00%
100-5-1400-531270	FUEL	1,303.20	1,483.52	803.62	3,000.00	2,000.00	-1,000.00	-33.33%
100-5-1400-531300	OTHER SUPPLIES	816.67	664.10	1,534.14	1,000.00	0.00	-1,000.00	-100.00%
100-5-1400-531600	SMALL EQUIP $500 - $9,999	2,204.00	0.00	2,174.23	1,000.00	13,000.00	12,000.00	1,200.00%
100-5-1400-531603	FURNITURE $500 - $9,999	1,254.32	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
	Total Class: 53 - SUPPLIES:	**27,553.32**	**46,806.88**	**20,837.82**	**38,350.00**	**44,850.00**	**6,500.00**	**16.95%**
Total Department: 1400 - ELECTIONS & REGISTRATION:		**358,785.67**	**504,123.44**	**436,444.50**	**552,894.00**	**513,221.00**	**-39,673.00**	**-7.18%**

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Elections & Registration

MISSION: The Camden County Board of Elections & Registration conducts local, state, and federal elections in a fair and impartial manner to safeguard the integrity of the electoral process.

DESCRIPTION: The Board enforces full compliance with all applicable Federal, State, and Local election laws, as well as all regulations set forth by the State Election Board. The Board serves all Camden County citizens in matters related to elections. The Board oversees the administration of Federal, State, and Local elections within Camden County and is oath-bound to make true and perfect returns of all elections under its purview. Additionally, the Board acts as a resource for election-related support to every municipality in Camden County.

COUNTY STRATEGIC PLAN 2025-2030-2040

The Board of Elections & Registration most closely aligns with Camden County's Goal # 1 by providing exceptional service and value.

DEPARTMENT GOALS

1. Conduct fair and impartial local, state, and federal elections in Camden County.
2. Safeguard the integrity of the electoral process.
3. Engage Camden County electors to foster a greater awareness of local, state, and federal elections.
4. Ensure compliance with all state, local, and federal election laws.

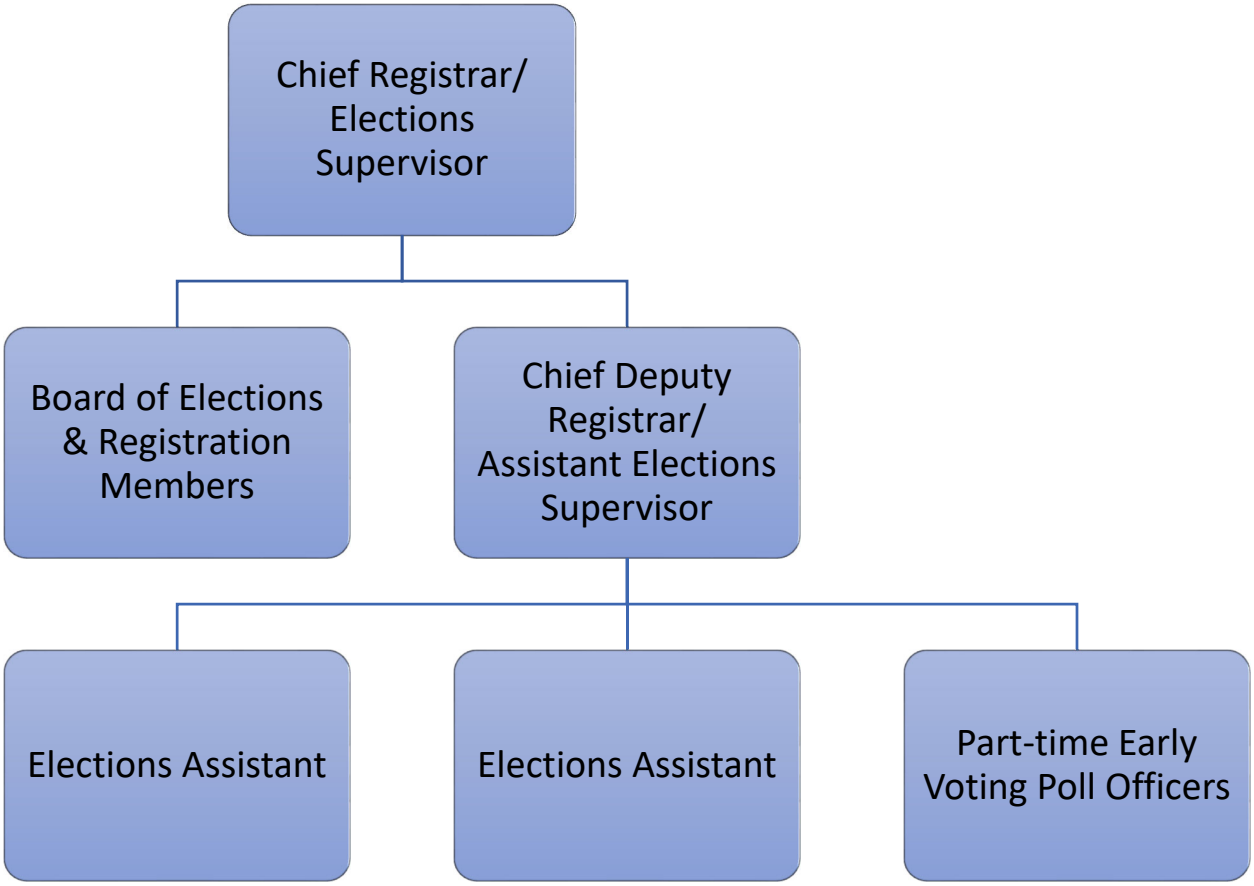
DEPARTMENT STRATEGIES		Goal Alignment
A	Maintain awareness of all current local, state and federal laws, regulations and guidance that governs Camden County.	1,2,4
B	Execute a plan to relocate Election Headquarters to the most accessible and secure location to equitably serve our Camden Electors, thereby increasing voter turnout	1,2,3
C	Provide all Board Members and staff with the most current version of Ga Election Code Annotated Title 21 and applicable training.	1,4
D	Maintain oversight of administrative processes necessary to conduct an election.	2

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Total Registered Active & Inactive Voters		45,325	49,468	50,210	A, B
# of meetings held concerning relocation		3	6	12	B
Absentee by mail voters counted during elections		2,433	105	2,711	B
Advance in person voters		28,068	2,334	31,130	B
Staff & Board Training Opportunities		15	18	16	C, D

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$504,123	$552,894	$513,221

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
FT Elections Supervisor	1.00	1.00	1.00
FT Assistant Elections Supervisor	1.00	1.00	1.00
FT Elections Technician	1.00	1.00	1.00
PT Elections Assistant- max 29/hrs weekly	0.75	0.75	0.75
PT Elections Assistant-PRN	0.75	0.75	0.75
Total Staffing Resources	*4.50*	*4.50*	*4.50*

Board of Elections & Registration Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1555 - EMPLOYEE HEALTH BENEFITS								
Class: 51 - SALARIES & BENEFITS								
100-5-1555-511100	SALARIES	75,080.67	73,646.05	71,862.46	85,531.00	95,984.00	10,453.00	12.22%
100-5-1555-511200	SALARIES - TEMP. EMPLOYEE	-629.28	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-512100	GROUP INSURANCE (PREMIUM	0.00	3,250.00	2,000.00	0.00	0.00	0.00	0.00%
100-5-1555-512121	ADMINISTRATION FEES-CLAIMS	-415.92	-457.44	-2,729.00	2,400,000.00	2,800,000.00	400,000.00	16.67%
100-5-1555-512122	EMPLE BEN PLAN -EMPLE DED	-180,914.15	-222,838.88	-228,003.64	0.00	0.00	0.00	0.00%
100-5-1555-512127	GROUP INSURANCE -PTSD	0.00	0.00	17,514.00	35,028.00	35,028.00	0.00	0.00%
100-5-1555-512200	SOCIAL SECURITY TAXES	5,861.57	5,762.53	5,533.67	6,534.00	7,343.00	809.00	12.38%
100-5-1555-512400	RETIREMENT	1,078.70	6,497.60	2,288.07	2,652.00	2,880.00	228.00	8.60%
100-5-1555-512401	RETIREMENT-MATCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-512403	RETIREMENT-MATCH	2,106.33	6,352.70	3,514.50	5,126.00	5,759.00	633.00	12.35%
100-5-1555-512405	AFTER-TAX	10,987.50	6,842.47	8,316.41	14,000.00	14,000.00	0.00	0.00%
100-5-1555-512406	VISION	16,553.89	17,476.96	17,724.80	31,000.00	30,000.00	-1,000.00	-3.23%
100-5-1555-512407	DENTAL	56,443.40	49,802.62	48,105.54	90,000.00	80,000.00	-10,000.00	-11.11%
100-5-1555-512408	PRE-TAX	25,124.89	25,449.14	30,341.23	25,000.00	27,000.00	2,000.00	8.00%
100-5-1555-512550	GYM REIMBURSEMENTS	3,304.12	3,264.16	3,357.28	7,000.00	5,000.00	-2,000.00	-28.57%
100-5-1555-513000	STOP LOSS FEE	480,055.82	942,693.93	733,938.45	815,000.00	875,000.00	60,000.00	7.36%
100-5-1555-513001	ADMINISTRATIVE FEES	138,144.68	133,890.20	129,069.86	145,000.00	145,000.00	0.00	0.00%
100-5-1555-513003	LIFE INSURANCE	40,807.15	44,028.48	44,600.85	40,000.00	40,000.00	0.00	0.00%
100-5-1555-513004	LONG TERM DBL & AD&D	74,240.01	82,836.78	83,813.30	81,600.00	81,600.00	0.00	0.00%
100-5-1555-513005	ACCIDENT DEATH & DISMEMBI	0.00	-2.26	0.00	5,000.00	0.00	-5,000.00	-100.00%
100-5-1555-513006	EMPLOYEE ASSISTANCE PROGF	6,710.75	9,514.25	10,687.75	10,000.00	10,000.00	0.00	0.00%
100-5-1555-513010	HDHP FEES	40,357.78	41,635.73	49,434.75	50,000.00	80,000.00	30,000.00	60.00%
100-5-1555-513011	HSA FUNDING/FEES	309,053.10	302,935.79	292,605.64	285,000.00	285,000.00	0.00	0.00%
100-5-1555-513012	FSA FUNDING FEES	-3,537.99	1,140.96	673.76	1,500.00	1,500.00	0.00	0.00%
100-5-1555-513013	SHORT TERM DBL	6,221.28	5,828.50	5,662.80	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,106,634.30**	**1,539,550.27**	**1,330,312.48**	**4,134,971.00**	**4,621,094.00**	**486,123.00**	**11.76%**
Class: 52 - CONTRACTED SERVICES								
100-5-1555-521253	CONT SERVICES - ADMIN CONS	11,189.89	10,399.30	-767.06	20,000.00	0.00	-20,000.00	-100.00%
100-5-1555-521254	CONT SERVICES - ADMINISTRA	58,531.20	49,868.79	45,115.93	30,000.00	40,000.00	10,000.00	33.33%
100-5-1555-521255	HEALTH AND WELLNESS PLAN	2,222.50	10.25	0.00	0.00	0.00	0.00	0.00%
100-5-1555-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-523300	ADVERTISTING & PUBLISHING	60.00	0.00	65.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**72,003.59**	**60,278.34**	**44,413.87**	**50,000.00**	**40,000.00**	**-10,000.00**	**-20.00%**
Class: 55 - SELF FUNDED INSURANCE								
100-5-1555-552214	COBRA	-4,225.59	0.09	626.70	0.00	0.00	0.00	0.00%
100-5-1555-552219	FINANCE DEPARTMENT	358,255.30	199,750.59	170,084.51	0.00	0.00	0.00	0.00%
100-5-1555-552220	REGISTRAR	26,882.95	509.85	6,039.15	0.00	0.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1555-552223	TAX COMMISSIONER	285,274.29	288,266.72	91,321.34	0.00	0.00	0.00	0.00%
100-5-1555-552224	TAX ASSESSOR	282,550.38	185,644.65	164,203.35	0.00	0.00	0.00	0.00%
100-5-1555-552225	FACILITIES MANAGEMENT	27,088.12	10,771.46	4,051.04	0.00	0.00	0.00	0.00%
100-5-1555-552227	CLERK OF SUPERIOR COURT	161,400.35	79,788.60	130,491.78	0.00	0.00	0.00	0.00%
100-5-1555-552228	MAGISTRATE COURT	152,580.81	204,175.78	288,092.11	0.00	0.00	0.00	0.00%
100-5-1555-552229	PROBATE COURT	51,556.42	88,960.25	98,351.39	0.00	0.00	0.00	0.00%
100-5-1555-552230	JUVENILE COURT	152,595.52	201,463.38	171,631.03	0.00	0.00	0.00	0.00%
100-5-1555-552232	SHERIFF'S DEPARTMENT	526,267.67	396,042.48	497,340.44	0.00	0.00	0.00	0.00%
100-5-1555-552233	CORRECTIONS/JAIL	536,649.35	486,035.47	451,012.17	0.00	0.00	0.00	0.00%
100-5-1555-552234	E M S	609,971.00	687,153.42	459,518.85	0.00	0.00	0.00	0.00%
100-5-1555-552236	911 - 911 CENTER	-1,071.03	-45,319.55	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552237	ANIMAL CONTROL	12,642.42	2,660.54	7,964.12	0.00	0.00	0.00	0.00%
100-5-1555-552238	ROADS AND BRIDGES	817,379.55	519,484.10	399,797.79	0.00	0.00	0.00	0.00%
100-5-1555-552240	RECREATION - PSA	49.58	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552241	BRYAN LANG LIBRARY	10,259.58	215.09	0.05	0.00	0.00	0.00	0.00%
100-5-1555-552242	PLANNING & BUILDING DEPT	45,825.68	160,336.22	32,146.34	0.00	0.00	0.00	0.00%
100-5-1555-552244	JOINT DEVELOPMENT AUTHOR	0.00	0.00	77.17	0.00	0.00	0.00	0.00%
100-5-1555-552245	SOLID WASTE & RECYCLING	-5,477.72	-1,456.01	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552247	DISTRICT ATTORNEY	0.00	-302.10	81,437.31	0.00	0.00	0.00	0.00%
100-5-1555-552248	MANAGEMENT INFO SYSTEMS	77,417.41	8,658.28	15,857.91	0.00	0.00	0.00	0.00%
100-5-1555-552249	HUMAN RESOURCES	33,669.26	21,787.48	17,925.13	0.00	0.00	0.00	0.00%
100-5-1555-552251	FIRE SERVICES	0.00	0.00	2,638.54	0.00	0.00	0.00	0.00%
100-5-1555-552255	CURBSIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552256	COUNTY ATTORNEY	301.36	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552258	BOARD OF COMMISSIONERS	144,003.27	24,468.21	50,272.55	0.00	0.00	0.00	0.00%
100-5-1555-552259	ADMINISTRATION	105,499.42	27,387.08	71,484.57	0.00	0.00	0.00	0.00%
100-5-1555-552262	COUNTY CLERKS OFFICE	0.00	7,135.17	4,083.35	0.00	0.00	0.00	0.00%
100-5-1555-552263	FLEET SERVICES	119,892.34	27,566.40	40,186.69	0.00	0.00	0.00	0.00%
100-5-1555-552265	ONSITE WELLNESS CLINIC	47,285.03	103,217.02	58,771.23	0.00	0.00	0.00	0.00%
100-5-1555-552267	SCHOOL RESOURCE OFFICERS	15,674.96	2,164.17	2,654.97	0.00	0.00	0.00	0.00%
100-5-1555-552268	CUMBERLAND PATROL	2.04	0.00	22,809.50	0.00	0.00	0.00	0.00%
100-5-1555-552269	TWO RIVERS GUN RANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552271	CODE ENFORCEMENT	0.00	5,438.07	51,483.25	0.00	0.00	0.00	0.00%
100-5-1555-552273	ROW MOWING	0.00	0.00	41,959.31	0.00	0.00	0.00	0.00%
100-5-1555-552274	SENIOR CENTER	0.00	0.00	13,803.36	0.00	0.00	0.00	0.00%
Total Class: 55 - SELF FUNDED INSURANCE:		**4,590,199.72**	**3,692,002.91**	**3,448,117.00**	**0.00**	**0.00**	**0.00**	**0.00%**

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Class: 57 - INTERGOVERNMENTAL								
100-5-1555-572600	ADJUSTMENTS	8,140.01	7,330.39	-8,184.74	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**8,140.01**	**7,330.39**	**-8,184.74**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 1555 - EMPLOYEE HEALTH BENEFITS:		**5,776,977.62**	**5,299,161.91**	**4,814,658.61**	**4,184,971.00**	**4,661,094.00**	**476,123.00**	**11.38%**

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Employee Health Benefits (1555)

MISSION: The mission of the Camden County Employee Health Benefits Department is to enhance the well-being of county employees and their families by providing comprehensive, accessible, and cost-effective health benefits and coverages. We are committed to delivering exceptional service, education, and support to ensure employees can make informed decisions about their health and financial security.

DESCRIPTION: The Employee Health Benefits Department is responsible for administering and managing the county's employee health and wellness programs. The department oversees the selection, implementation, and communication of group health insurance plans, including medical, dental, vision, and prescription drug coverage. It also manages programs related to life insurance, disability coverage, flexible spending accounts, and retirement benefits. The department ensures compliance with all applicable federal and state regulations, including COBRA, HIPAA, and ACA requirements, and works to promote cost-effective, comprehensive benefit solutions that support the health and well-being of the county's workforce and their families.

COUNTY STRATEGIC PLAN 2025-2030-2040

Employee Health Benefits goals and strategies align with Camden's strategic Goal #1: Maintaining a financially sound county and providing exceptional service and value.

DEPARTMENT GOALS

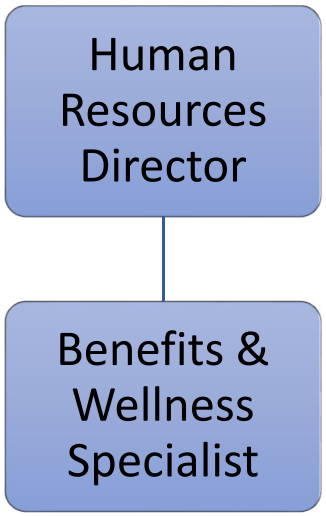
1. Provide cost-effective, competitive benefits that attract and retain quality employees.
2. Ensure clear communication and education around all benefit offerings.
3. Promote employee health, wellness, and preventive care participation.
4. Maintain compliance with all federal, state, and local benefit-related regulations.
5. Streamline benefits administration to improve efficiency and service delivery.

DEPARTMENT STRATEGIES		Goal Alignment
A	Regularly review and assess plan performance and market benchmarks to ensure competitive offerings and work with brokers or consultants to negotiate favorable rates during renewal	1,3,4,5
B	Promote preventive care through newsletters, reminders, and incentives tied to plan usage.	2,3,5
C	Monitor updates to COBRA, HIPAA, FMLA, ACA, and IRS Section 125 requirements and ensure timely and accurate distribution of required notices (e.g., ACA 1095-C, COBRA rights, HIPAA privacy	2,3,4
D	Use benefits administration software or shared tools to track enrollment and eligibility and Develop standard operating procedures for common tasks like enrollments, qualifying life events, and terminations.	2,4,5
E	Host in-person or virtual information sessions for new hires and during annual enrollment and Provide one-on-one consultations for employees needing assistance with benefit selection or claims.	1,2,5

PERFORMANCE MEASURES	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Number of Eligible Employees/Dependents	215/750	320/885	340/900	A,B,D
Number of High Claimants over $75,000	26	17	15	A
Total Claims Dollars	$3,692,003	$3,761,582	$2,800,000	D,E
Number of Medical Plans Available	4	4	4	A,C,D,E
Number of ER Visits	190	165	170	B,C,E

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	
General Fund	$5,299,162	$4,184,971	$4,661,094	
STAFFING RESOURCES	**Actual FY 2024**	**Actual FY 2025**	**Adopted FY 2026**	
Senior Director of Human Resources	0.33	0.33	0.33	
Benefits and Wellness Specialist	1.00	1.00	1.00	
Total Staffing Resources	*1.33*	*1.33*	*1.33*	*0.00*

Employee Health Benefits Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1565 - FACILITIES MANAGEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-1565-511100	SALARIES - REGULAR EMPLOY	248,207.49	332,865.93	245,689.48	365,451.00	354,915.00	-10,536.00	-2.88%
100-5-1565-511300	OVERTIME	1,555.73	842.85	1,437.85	2,000.00	2,000.00	0.00	0.00%
100-5-1565-512100	GROUP INSURANCE (PREMIUM	0.00	2.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-512200	SOCIAL SECURITY TAXES	18,628.31	24,832.60	18,281.96	27,957.00	27,151.00	-806.00	-2.88%
100-5-1565-512400	RETIREMENT	6,064.31	7,131.30	5,525.96	6,505.00	7,074.00	569.00	8.75%
100-5-1565-512403	RETIREMENT: COUNTY MATCH	6,226.22	7,511.68	5,122.69	8,140.00	7,357.00	-783.00	-9.62%
100-5-1565-512904	UNIFORMS	2,111.94	3,366.19	2,883.03	5,140.00	3,000.00	-2,140.00	-41.63%
100-5-1565-512905	SAFETY EQUIPMENT	295.12	98.99	610.98	1,000.00	1,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**283,089.12**	**376,651.54**	**279,551.95**	**416,193.00**	**402,497.00**	**-13,696.00**	**-3.29%**
Class: 52 - CONTRACTED SERVICES								
100-5-1565-521205	PEST CONTROL	13,753.16	14,166.72	14,291.72	20,000.00	15,000.00	-5,000.00	-25.00%
100-5-1565-521230	CONTRACTED R&M ALL BLDGS	0.00	1,779.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-521240	CONTRACT SVC-LAWN CARE	148,800.00	4,198.53	0.00	0.00	0.00	0.00	0.00%
100-5-1565-521335	C/S-ANNUAL SOFTWARE MAIN	6,840.00	7,200.00	6,300.00	8,000.00	8,000.00	0.00	0.00%
100-5-1565-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	480.00	0.00	0.00	0.00	0.00%
100-5-1565-522100	JANITORIAL - CONTRACTS	2,786.35	2,741.76	2,511.78	3,000.00	3,000.00	0.00	0.00%
100-5-1565-522320	EQUIPMENT RENTAL	3,453.90	4,674.50	663.00	4,000.00	4,000.00	0.00	0.00%
100-5-1565-523200	TELEPHONE	1,351.80	1,359.60	1,276.62	1,500.00	1,500.00	0.00	0.00%
100-5-1565-523201	CELL PHONES	6,344.73	7,439.15	6,795.32	8,500.00	7,000.00	-1,500.00	-17.65%
100-5-1565-523300	ADVERTISING & PUBLISHING	353.09	1,105.00	425.00	0.00	1,000.00	1,000.00	0.00%
100-5-1565-523400	PRINTING	0.00	0.00	103.40	0.00	0.00	0.00	0.00%
100-5-1565-523500	TRAVEL	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%
100-5-1565-523600	DUES & SUBSCRIPTIONS	0.00	0.00	23.61	0.00	0.00	0.00	0.00%
100-5-1565-523700	EDUCATION & TRAINING	486.50	409.00	960.16	2,000.00	1,000.00	-1,000.00	-50.00%
100-5-1565-526019	ANIMAL CONTROL	0.00	26.16	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**184,169.53**	**45,099.42**	**33,830.61**	**48,500.00**	**40,500.00**	**-8,000.00**	**-16.49%**
Class: 53 - SUPPLIES								
100-5-1565-531100	OFFICE SUPPLIES	1,165.50	248.58	644.75	500.00	500.00	0.00	0.00%
100-5-1565-531101	MINOR OPERATING $0 - $499	12,249.60	19,884.96	18,251.86	20,000.00	20,000.00	0.00	0.00%
100-5-1565-531103	COMPUTER SUPPLIES	1,183.84	82.86	17.99	0.00	0.00	0.00	0.00%
100-5-1565-531104	JANITORIAL SUPPLIES	824.15	506.58	514.77	700.00	700.00	0.00	0.00%
100-5-1565-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	1,295.85	0.00	0.00	0.00	0.00%
100-5-1565-531120	TIRES & TUBES	0.00	106.34	1,395.86	1,000.00	1,000.00	0.00	0.00%
100-5-1565-531122	VEHICLE SUPPLIES	2,276.32	2,161.63	3,903.17	3,000.00	3,000.00	0.00	0.00%
100-5-1565-531130	R & M BUILDING SUPPLIES	0.00	0.00	0.00	210,000.00	260,000.00	50,000.00	23.81%
100-5-1565-531210	WATER & SEWER	448.81	591.84	730.62	1,000.00	1,000.00	0.00	0.00%
100-5-1565-531230	ELECTRIC	4,285.39	9,786.98	4,522.66	6,000.00	5,000.00	-1,000.00	-16.67%

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100-5-1565-531250	OIL	0.00	0.00	52.95	0.00	0.00	0.00	0.00%
100-5-1565-531270	FUEL	11,727.42	21,705.74	15,046.18	20,000.00	18,000.00	-2,000.00	-10.00%
100-5-1565-531300	OTHER SUPPLIES	161.93	272.73	455.72	500.00	500.00	0.00	0.00%
100-5-1565-531600	SMALL EQUIP $500 - $9,999	8,303.68	1,306.90	0.00	0.00	0.00	0.00	0.00%
100-5-1565-531601	COMPUTERS $500 - $9,999	0.00	0.00	0.00	550.00	550.00	0.00	0.00%
100-5-1565-536001	COMMISSIONERS BLDG	6,045.11	4,129.22	7,598.51	0.00	0.00	0.00	0.00%
100-5-1565-536006	PROBATE COURT	0.00	0.00	78.76	0.00	0.00	0.00	0.00%
100-5-1565-536007	MAGISTRATE COURT	0.00	457.29	71.94	0.00	0.00	0.00	0.00%
100-5-1565-536008	COURTHOUSE BUILDING	28,954.04	23,766.17	15,440.75	0.00	0.00	0.00	0.00%
100-5-1565-536009	SUPERIOR COURT	604.35	285.00	9.95	0.00	0.00	0.00	0.00%
100-5-1565-536011	DISTRICT ATTORNEY	0.00	0.00	91.47	0.00	0.00	0.00	0.00%
100-5-1565-536012	WOODBINE OLD ELEMENTRY	0.00	397.89	30.00	0.00	0.00	0.00	0.00%
100-5-1565-536013	PUBLIC DEFENDER	643.82	1,440.17	1,998.69	0.00	0.00	0.00	0.00%
100-5-1565-536016	HEADSTART PROGRAM	22,846.06	29,110.95	22,434.00	0.00	0.00	0.00	0.00%
100-5-1565-536017	SENIOR CITIZENS PROGRAM	3,882.00	0.00	2,226.48	0.00	0.00	0.00	0.00%
100-5-1565-536018	PSA	732.08	1,809.50	907.56	0.00	0.00	0.00	0.00%
100-5-1565-536021	GATEWAY (WOODBINE)	14,741.64	16,694.43	18,301.01	0.00	0.00	0.00	0.00%
100-5-1565-536026	EXTENSION OFFICE BLDG	1,101.24	895.64	943.90	0.00	0.00	0.00	0.00%
100-5-1565-536031	ATKINSON BLDG	2,439.55	404.64	973.77	0.00	0.00	0.00	0.00%
100-5-1565-536036	TAX ASSESSOR BLDG	49.73	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536046	COURT SERVICES BLDG	404.28	1,736.66	1,150.30	0.00	0.00	0.00	0.00%
100-5-1565-536056	ROAD DEPARTMENT BLDG	5,073.06	1,827.83	2,598.29	0.00	0.00	0.00	0.00%
100-5-1565-536061	BRANCH OFFICE ENV HEALTH	0.00	857.13	15.00	0.00	0.00	0.00	0.00%
100-5-1565-536066	BRANCH OFF PLAN & BLDG	785.73	1,112.16	307.51	0.00	0.00	0.00	0.00%
100-5-1565-536071	PUBLIC LIBRARY BLDG	2,774.96	3,051.53	5,618.02	0.00	0.00	0.00	0.00%
100-5-1565-536076	BRYAN LANG LIBRARY BLDG	0.00	14,134.36	15.00	0.00	0.00	0.00	0.00%
100-5-1565-536081	FACILITIES MANAGEMENT BLD	4,505.88	8,038.54	994.33	0.00	0.00	0.00	0.00%
100-5-1565-536086	CORONER BLDG	141.45	295.81	30.36	0.00	0.00	0.00	0.00%
100-5-1565-536091	SHERIFF OFFICE - JAIL	35,022.48	37,188.10	21,277.77	0.00	0.00	0.00	0.00%
100-5-1565-536095	CCSO-PATROL BUILDING	219.55	809.99	355.29	0.00	0.00	0.00	0.00%
100-5-1565-536101	SHERIFF - SUBSTATION	4,624.34	11,030.36	19,304.11	0.00	0.00	0.00	0.00%
100-5-1565-536106	SHERIFF - 911 CENTER	9,801.72	64.58	1,647.21	0.00	0.00	0.00	0.00%
100-5-1565-536120	CAMDEN COUNTY HEALTH DEF	0.00	0.00	332.85	0.00	0.00	0.00	0.00%
100-5-1565-536121	KINGSLAND HEALTH DEPT	0.00	0.00	215.07	0.00	0.00	0.00	0.00%
100-5-1565-536125	NEW HEALTH DEPARTMENT	0.00	37.75	312.38	0.00	0.00	0.00	0.00%
100-5-1565-536126	ST.MARYS HEALTH DEPT	600.84	5,563.36	330.48	0.00	0.00	0.00	0.00%
100-5-1565-536127	WOODBINE HEALTH DEPARTM	152.24	164.73	1,283.52	0.00	0.00	0.00	0.00%
100-5-1565-536131	MCKINLEY CENTER	7,661.73	7,533.78	7,386.20	0.00	0.00	0.00	0.00%
100-5-1565-536132	CASA KINGSLAND	4,851.00	4,675.07	4,590.08	0.00	0.00	0.00	0.00%

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100-5-1565-536133	GATEWAY BEHAVIORAL HLTH	9,497.20	8,963.59	9,312.32	0.00	0.00	0.00	0.00%
100-5-1565-536134	MAINPOINT CLINIC	783.22	432.19	7.50	0.00	0.00	0.00	0.00%
100-5-1565-536136	DFACS BLDG	1,528.10	3,716.44	1,961.24	0.00	0.00	0.00	0.00%
100-5-1565-536141	STATION 10 (KINGSLAND)	12,482.01	5,570.11	1,511.85	0.00	0.00	0.00	0.00%
100-5-1565-536142	STATION 11 (WOODBINE)	5,203.26	8,950.28	6,241.82	0.00	0.00	0.00	0.00%
100-5-1565-536146	STATION 12 (MUSH BLUFF)	4,428.00	881.62	4,153.67	0.00	0.00	0.00	0.00%
100-5-1565-536156	STATION 14 (DUTCH MILL)	407.86	707.79	409.75	0.00	0.00	0.00	0.00%
100-5-1565-536161	STATION 15 (BROWNTOWN)	7,002.53	2,302.00	1,862.02	0.00	0.00	0.00	0.00%
100-5-1565-536166	STATION 16 (HARRIETT BLF)	2,256.26	836.94	5,408.55	0.00	0.00	0.00	0.00%
100-5-1565-536171	STATION 17 (WAVERLY)	1,915.84	4,914.34	2,474.95	0.00	0.00	0.00	0.00%
100-5-1565-536176	STATION 18 (TARBORO)	2,629.90	591.34	12,447.53	0.00	0.00	0.00	0.00%
100-5-1565-536177	STATION 19 (Dover Bluff)	2,702.79	4,908.01	343.87	0.00	0.00	0.00	0.00%
100-5-1565-536181	S/R 110 LANDFILL	5,564.83	2,839.80	1,185.09	0.00	0.00	0.00	0.00%
100-5-1565-536186	C&D INDUSTRIAL LANDFILL	4,385.90	1,561.73	569.53	0.00	0.00	0.00	0.00%
100-5-1565-536191	OLD STILL LANDFILL	115.40	0.00	17.06	0.00	0.00	0.00	0.00%
100-5-1565-536196	RECORDS RETENTION BLDG	0.00	645.05	15.00	0.00	0.00	0.00	0.00%
100-5-1565-536197	RESILIENCY OPERATIONS CENT	1,261.31	2,550.69	7,069.35	0.00	0.00	0.00	0.00%
100-5-1565-536198	PARKS	0.00	0.00	3,727.77	0.00	0.00	0.00	0.00%
100-5-1565-536201	EOC BUILDING	4,246.86	5,082.89	346.76	0.00	0.00	0.00	0.00%
100-5-1565-536202	GOVERNMENT SVCS BLDG	8,843.30	17,861.84	11,590.23	0.00	0.00	0.00	0.00%
100-5-1565-536203	BOARD OF REGISTRARS	576.82	448.24	394.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**277,116.91**	**307,932.67**	**256,752.80**	**263,250.00**	**310,250.00**	**47,000.00**	**17.85%**
Class: 54 - CAPITAL OUTLAY								
100-5-1565-541300	BUILDING IMPROVEMENTS	0.00	0.00	4,033.50	0.00	0.00	0.00	0.00%
100-5-1565-542600	OTHER EQUIP > $10,000	10,268.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**10,268.00**	**0.00**	**4,033.50**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 1565 - FACILITIES MANAGEMENT:		**754,643.56**	**729,683.63**	**574,168.86**	**727,943.00**	**753,247.00**	**25,304.00**	**3.48%**

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Facilities Maintenance

MISSION: To provide a safe, clean, efficient, and well-maintained environment through proactive maintenance, responsive service, and sustainable practices while delivering excellence in customer service and stewardship of resources.

DESCRIPTION: Facilities Maintenance provides timely and effective maintenance to county facilities, implements maintenance capital projects, and efficiently manages and maintains the county's facility assets. The budget also pays for some operating costs associated with power and services contracts. The facilities maintenance division is responsible for over 45 county buildings valued at over $40 million. In addition to assisting with special projects, this department oversees exterminating, elevators, and janitorial contractors. Facilities is responsible for energy management, implementing energy conservation measures when appropriate, and oversight of the HVAC programs.

COUNTY STRATEGIC PLAN 2025-2030-2040

Facilities Maintenance goals and strategies align with the county's strategic plan GOAL #1 to maintain a fiscally sound county and provide exceptional service and value.

DEPARTMENT GOALS

1. Improve facility reliability and uptime
2. Ensure compliance and safety standards
3. Develop skilled workforce
4. Plan for facility modernization and upgrades
5. Enhance customer and occupant satisfaction

DEPARTMENT STRATEGIES	Goal Alignment
A Strategic preventive maintenance	1,2,5
B Meet local, state, and federal requirements	2,4
C Minimize downtime by completing tasks in a professional and timely manner	1,5
D Maintain equipment and repair history records	2,3

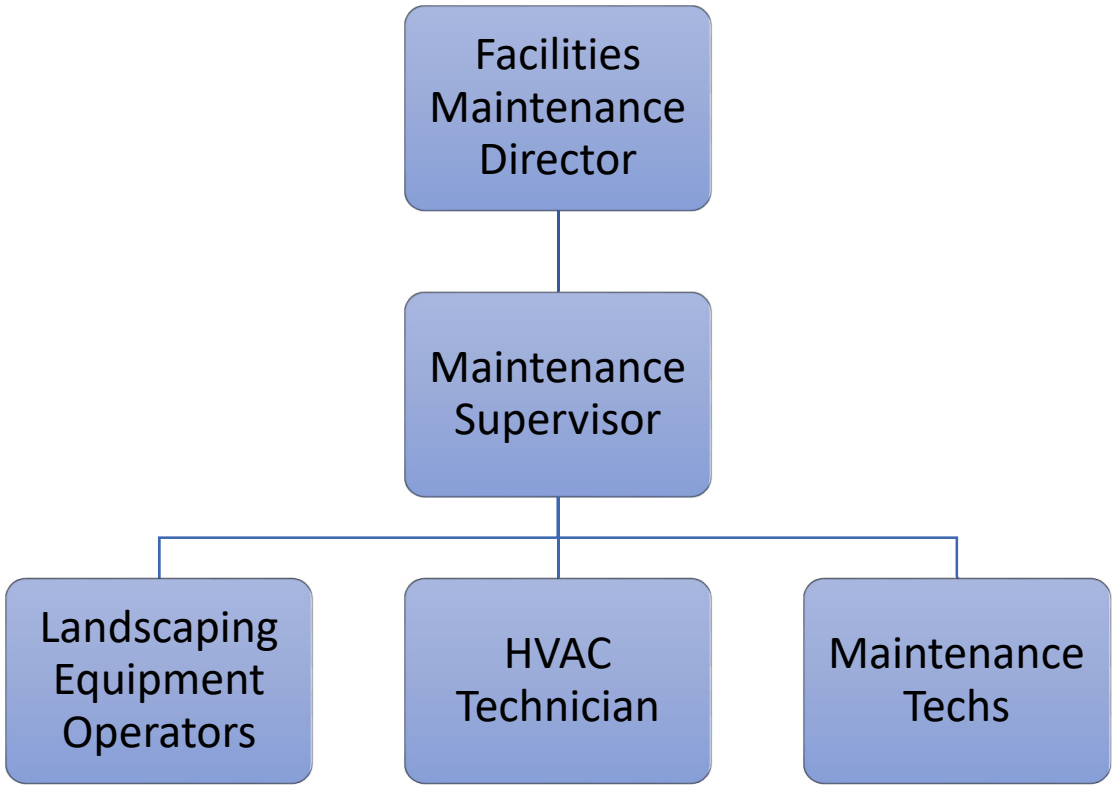
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Buildings Maintained	100%	100.0%	100.00%	100.0%	A
HVAC Units Maintained	100%	100%	100%	100%	A,D
Generators Maintained	100%	100%	100%	100%	A,D
Work Orders/ Maintenance Completed	97%	97%	98%	98%	C,D

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$729,683	$727,943	$753,247

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Facilities Maintenance Director	1.00	1.00	1.00
Building Maintenance Supervisor	1.00	1.00	1.00
HVAC Tech	1.00	1.00	1.00
Maintenance Tech	3.00	3.00	3.00
Landscaping Equipment Operator	2.00	2.00	2.00
Total Staffing Resources	*8.00*	*8.00*	*8.00*

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Facilities Management Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1510 - FINANCE & BUDGET								
Class: 51 - SALARIES & BENEFITS								
100-5-1510-511100	SALARIES - REGULAR EMPLOY	363,369.96	375,366.60	371,950.38	433,339.00	456,419.00	23,080.00	5.33%
100-5-1510-511300	OVERTIME	0.00	0.00	1,124.53	0.00	0.00	0.00	0.00%
100-5-1510-512200	SOCIAL SECURITY TAXES	25,612.92	26,695.81	26,616.59	33,150.00	34,916.00	1,766.00	5.33%
100-5-1510-512400	RETIREMENT	9,871.13	10,893.29	10,502.22	11,702.00	13,693.00	1,991.00	17.01%
100-5-1510-512403	RETIREMENT: COUNTY MATCH	15,050.29	18,004.12	19,309.94	18,241.00	24,718.00	6,477.00	35.51%
	Total Class: 51 - SALARIES & BENEFITS:	**413,904.30**	**430,959.82**	**429,503.66**	**496,432.00**	**529,746.00**	**33,314.00**	**6.71%**
Class: 52 - CONTRACTED SERVICES								
100-5-1510-521208	AUDIT FEES	54,000.00	48,500.00	48,000.00	50,000.00	54,000.00	4,000.00	8.00%
100-5-1510-521335	C/S-ANNUAL SOFTWARE MAIN	20,107.78	20,449.94	21,441.88	21,000.00	21,500.00	500.00	2.38%
100-5-1510-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	524.30	0.00	0.00	0.00	0.00%
100-5-1510-522100	JANITORIAL - CONTRACTS	8,477.88	8,477.88	7,771.39	8,500.00	8,500.00	0.00	0.00%
100-5-1510-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1510-522202	REP & MT OFF EQUIPMENT	2,911.21	4,928.75	5,839.13	3,756.00	2,760.00	-996.00	-26.52%
100-5-1510-523200	TELEPHONE	2,265.96	2,288.72	2,120.86	2,400.00	2,400.00	0.00	0.00%
100-5-1510-523201	CELL PHONES	2,773.23	2,459.86	1,856.11	2,535.00	2,100.00	-435.00	-17.16%
100-5-1510-523300	ADVERTISING & PUBLISHING	1,311.56	1,570.30	1,141.00	3,500.00	3,000.00	-500.00	-14.29%
100-5-1510-523400	PRINTING	0.00	202.20	0.00	0.00	0.00	0.00	0.00%
100-5-1510-523500	TRAVEL	2,385.96	70.04	2,285.56	5,200.00	1,000.00	-4,200.00	-80.77%
100-5-1510-523600	DUES & SUBSCRIPTIONS	7,621.24	16,865.83	6,505.80	15,985.00	2,080.00	-13,905.00	-86.99%
100-5-1510-523700	EDUCATION & TRAINING	1,559.00	925.00	939.00	2,000.00	1,900.00	-100.00	-5.00%
	Total Class: 52 - CONTRACTED SERVICES:	**103,413.82**	**106,738.52**	**98,425.03**	**114,876.00**	**99,240.00**	**-15,636.00**	**-13.61%**
Class: 53 - SUPPLIES								
100-5-1510-531100	OFFICE SUPPLIES	1,992.43	1,794.54	2,969.25	2,500.00	2,500.00	0.00	0.00%
100-5-1510-531101	MINOR OPERATING $0 - $499	1,774.35	1,119.44	2,002.95	3,670.00	1,440.00	-2,230.00	-60.76%
100-5-1510-531102	POSTAGE	1,908.05	1,768.08	1,770.63	1,700.00	1,700.00	0.00	0.00%
100-5-1510-531103	COMPUTER SUPPLIES	8,318.85	4,966.70	3,960.05	5,100.00	4,600.00	-500.00	-9.80%
100-5-1510-531104	JANITORIAL SUPPLIES	635.39	547.36	590.43	1,020.00	770.00	-250.00	-24.51%
100-5-1510-531210	WATER & SEWER	151.50	149.05	113.56	150.00	150.00	0.00	0.00%
100-5-1510-531230	ELECTRIC	7,605.85	7,661.29	8,192.95	7,800.00	7,800.00	0.00	0.00%
100-5-1510-531300	OTHER SUPPLIES	674.48	1,250.12	919.67	690.00	500.00	-190.00	-27.54%
100-5-1510-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	500.00	1,500.00	1,000.00	200.00%
100-5-1510-531601	COMPUTERS $500 - $9,999	0.00	0.00	599.99	700.00	0.00	-700.00	-100.00%
100-5-1510-531750	CENTRAL SUPPLY INVENTORY	164.05	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1510-531751	CENTRAL POSTAGE	0.00	2,200.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**23,224.95**	**21,456.58**	**21,119.48**	**23,830.00**	**20,960.00**	**-2,870.00**	**-12.04%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 55 - SELF FUNDED INSURANCE								
100-5-1510-552219	FINANCE DEPARTMENT	0.00	-12,353.59	0.00	0.00	0.00	0.00	0.00%
Total Class: 55 - SELF FUNDED INSURANCE:		**0.00**	**-12,353.59**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1510-572600	ADJUSTMENTS	0.00	-0.02	0.00	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**0.00**	**-0.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 1510 - FINANCE & BUDGET:		**540,543.07**	**546,801.31**	**549,048.17**	**635,138.00**	**649,946.00**	**14,808.00**	**2.33%**

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Finance & Budget

MISSION: To responsibly manage public funds through transparent, accurate, and efficient financial practices; to support County operations with sound fiscal guidance; and to promote accountability and trust with the community.

DESCRIPTION: Finance and Budget prepares the annual budget; maintains the general ledger and all accounting records, prepares annual consolidated financial reports; analyzes revenues and expenses; processes county-wide accounts payable, payroll, accounts receivable, cash collections and reconciliations, purchasing and request for proposals, and financial management of hurricane and other disaster grant reimbursements.

COUNTY STRATEGIC PLAN 2025-2030-2040

Finance and Budgets goals and strategies align with the County's strategic plan GOAL #1 to maintain a financially sound County and provide exceptional service and value

DEPARTMENT GOALS

1 Ensure sound fiscal management
2 Promote transparency and accountability
3 Support efficient service delivery
4 Maximize revenue collection
5 Ensure regulatory compliance

DEPARTMENT STRATEGIES		Goal Alignment
A	Produce and oversee the production of all financial documents, such as the annual budget, recognized as excellent by peer review through GFOA award program	1,2
B	Meet all deadlines and ensure quality of all financial data; secure cash assets	1,2,3,5
C	Provide the County and Department heads with accurate financial data	1,2,3,4
D	Collaborate with Auditors to ensure yearly financial statements are completed efficiently and timely	1,2,5

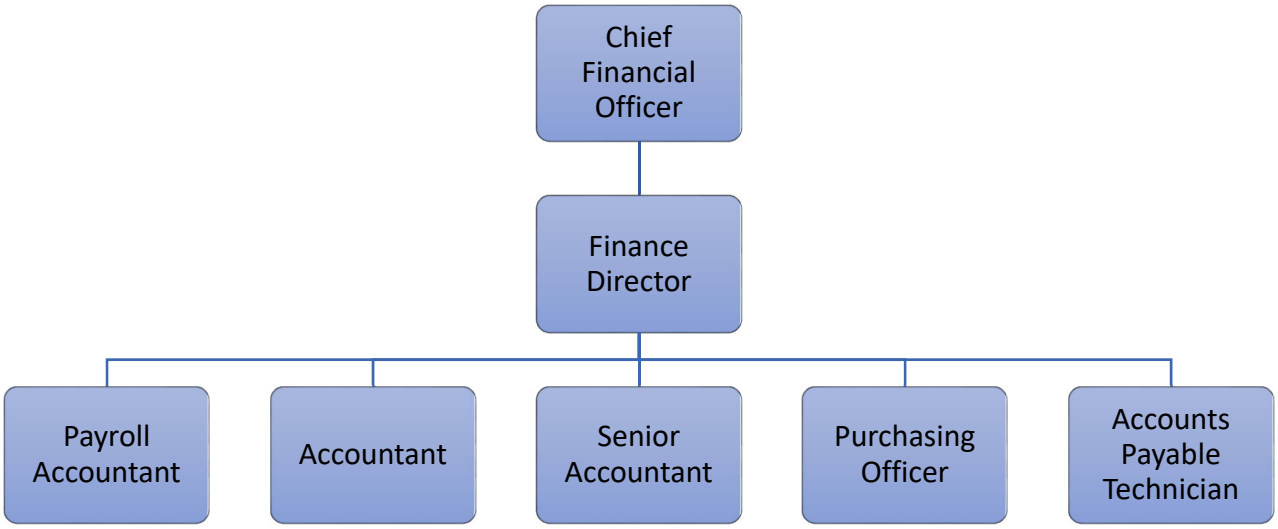
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
General Fund tax revenue projection accuracy	97%	97.4%	97.50%	98.0%	C
GFOA Distinguished Budget Presentation Award: Receive	100%	100%	100%	100%	A
GFOA Certificate of Achievement for Excellence in Financial Reporting: Receive Award	100%	100%	100%	100%	A
Unmodified (Clean) Opinion from Independent Auditors	100%	100%	100%	100%	D
State/Federal financial reports filed on time	100%	100%	100%	100%	B

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$546,801	$635,138	$649,946

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Chief Finance Officer	1.00	1.00	1.00
Director	1.00	1.00	1.00
Senior Accountant	0.00	1.00	1.00
Accountant(s)	2.00	1.00	1.00
Payroll Accountant	1.00	1.00	1.00
Purchasing Officer	1.00	1.00	1.00
Accounts Payable Technician	1.00	1.00	1.00
Total Staffing Resources	*7.00*	*7.00*	*7.00*

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Finance and Budget Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1540 - HUMAN RESOURCES								
Class: 51 - SALARIES & BENEFITS								
100-5-1540-511100	SALARIES - REGULAR EMPLOY	137,720.59	140,434.91	134,676.55	147,983.00	122,737.00	-25,246.00	-17.06%
100-5-1540-511102	SALARIES-SELLBACK LEAVE	1,978.32	0.00	2,212.40	0.00	0.00	0.00	0.00%
100-5-1540-511300	OVERTIME	0.00	0.00	215.10	0.00	0.00	0.00	0.00%
100-5-1540-512200	SOCIAL SECURITY TAXES	10,438.60	10,470.37	10,164.82	11,320.00	9,389.00	-1,931.00	-17.06%
100-5-1540-512400	RETIREMENT	4,159.69	4,208.27	4,197.01	4,440.00	3,089.00	-1,351.00	-30.43%
100-5-1540-512403	RETIREMENT: COUNTY MATCH	5,942.09	4,362.18	5,844.38	7,227.00	4,251.00	-2,976.00	-41.18%
100-5-1540-512902	EMPLOYEE APPRECIATIONS	3,565.28	3,368.21	6,534.09	5,000.00	5,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**163,804.57**	**162,843.94**	**163,844.35**	**175,970.00**	**144,466.00**	**-31,504.00**	**-17.90%**
Class: 52 - CONTRACTED SERVICES								
100-5-1540-521100	ADMIN SERVICES-APPLICANT T	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1540-521200	CONTRACT SERVICES - LEGAL	14,177.24	10,891.90	6,280.55	20,000.00	20,000.00	0.00	0.00%
100-5-1540-521254	CONTRACT SERV-ADMINISTRA	42,170.63	49,071.42	27,323.36	20,000.00	31,000.00	11,000.00	55.00%
100-5-1540-521335	C/S-ANNUAL SOFTWARE MAIN	6,184.78	29,526.88	31,853.24	32,000.00	32,000.00	0.00	0.00%
100-5-1540-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	104.86	0.00	0.00	0.00	0.00%
100-5-1540-522100	JANITORIAL - CONTRACTS	1,541.40	1,541.40	1,412.95	1,500.00	1,500.00	0.00	0.00%
100-5-1540-522202	REP & MT OFF EQUIPMENT	2,513.69	2,586.47	4,051.53	1,500.00	1,500.00	0.00	0.00%
100-5-1540-523200	TELEPHONE	1,738.80	1,764.85	1,652.60	1,750.00	1,750.00	0.00	0.00%
100-5-1540-523201	CELL PHONES	1,179.85	1,182.11	1,142.75	1,300.00	1,000.00	-300.00	-23.08%
100-5-1540-523300	ADVERTISING & PUBLISHING	618.79	1,767.16	0.00	3,500.00	2,000.00	-1,500.00	-42.86%
100-5-1540-523400	PRINTING	814.01	0.00	2,068.53	3,500.00	1,500.00	-2,000.00	-57.14%
100-5-1540-523500	TRAVEL	3,496.12	3,154.14	5,968.38	4,000.00	2,500.00	-1,500.00	-37.50%
100-5-1540-523600	DUES & SUBSCRIPTIONS	2,551.22	1,183.87	1,866.60	1,800.00	1,500.00	-300.00	-16.67%
100-5-1540-523700	EDUCATION & TRAINING	50.00	1,305.00	1,549.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**77,036.53**	**103,975.20**	**85,274.35**	**93,850.00**	**99,250.00**	**5,400.00**	**5.75%**
Class: 53 - SUPPLIES								
100-5-1540-531100	OFFICE SUPPLIES	1,038.34	797.34	791.48	600.00	600.00	0.00	0.00%
100-5-1540-531101	MINOR OPERATING $0 - $499	859.88	275.82	0.00	1,000.00	500.00	-500.00	-50.00%
100-5-1540-531102	POSTAGE	401.59	527.34	439.29	400.00	400.00	0.00	0.00%
100-5-1540-531103	COMPUTER SUPPLIES	619.92	0.00	243.84	1,000.00	1,000.00	0.00	0.00%
100-5-1540-531210	WATER & SEWER	45.45	44.72	34.08	100.00	100.00	0.00	0.00%
100-5-1540-531230	ELECTRIC	2,281.75	2,298.38	2,457.88	2,500.00	2,500.00	0.00	0.00%
100-5-1540-531270	FUEL	0.00	241.14	598.54	0.00	0.00	0.00	0.00%
100-5-1540-531601	COMPUTERS $500 - $9,999	0.00	0.00	1,224.82	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**5,246.93**	**4,184.74**	**5,789.93**	**5,600.00**	**5,100.00**	**-500.00**	**-8.93%**
	Total Department: 1540 - HUMAN RESOURCES:	**246,088.03**	**271,003.88**	**254,908.63**	**275,420.00**	**248,816.00**	**-26,604.00**	**-9.66%**

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Human Resources

MISSION: The mission of the Camden County Human Resources Department is to serve as a strategic partner in supporting the county's workforce by fostering a professional, inclusive, and high-performing work environment. We are committed to attracting, developing, and retaining a diverse and talented workforce dedicated to public service.

DESCRIPTION: The Human Resources Department serves as a vital support function within county government and is responsible for a wide range of services, including employee recruitment and onboarding, job classification and compensation, benefits administration, policy development, employee relations, training and professional development, performance management, and compliance with state and federal labor laws. HR also supports departments in organizational planning and provides guidance to ensure consistent and fair employment practices across all county departments and offices.

COUNTY STRATEGIC PLAN 2025-2030-2040

Human Resources aligns with the County's strategic plan Goal #1: Maintain a financially sound county and provide exceptional service and value.

DEPARTMENT GOALS

1	Attract and retain a qualified and diverse workforce.
2	Ensure compliance with all applicable federal, state, and local employment laws.
3	Foster a positive, respectful, and productive work environment.
4	Enhance employee engagement, development, and performance.
5	Improve the efficiency and accessibility of HR services and systems.

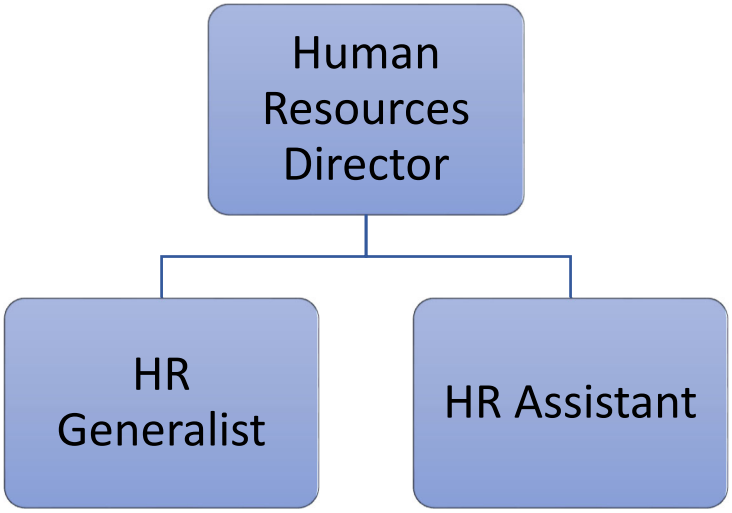
DEPARTMENT STRATEGIES		Goal Alignment
A	Develop clear job descriptions and maintain a consistent classification and compensation structure, and strengthen onboarding and orientation programs to ensure smooth transitions into county roles.	1,2,4
B	Provide regular training for supervisors and staff on key employment laws and Maintain up-to-date HR policies and employee handbooks that reflect current legal requirements.	2,3
C	Promote clear policies on workplace conduct, anti-discrimination, and harassment prevention, and offer confidential conflict resolution support, such as mediation or HR-facilitated discussions.	1,2,3,4
D	Streamline routine functions (e.g., benefits enrollment, leave requests) through user-friendly platforms and regularly evaluate HR processes and gather feedback from department users to improve service delivery.	1,2,3,4

PERFORMANCE MEASURES	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
New hires onboarded in compliance with county policy.	133	192	150	A
Number of employee status changes completed in compliance with county policy.	589	674	800	C,D
Terminations processed.	104	156	150	B,D
Employee FMLA claims filed	12	7	10	B
Unemployment claims filed and processed.	6	5	6	C
Number of job openings posted	57	135	125	A

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$271,004	$275,420	$248,816

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Senior Director of Human Resources & Risk Management	0.33	0.33	0.33
Human Resources Generalist	1.00	1.00	1.00
Benefits and Wellness Specialist	1.00	1.00	1.00
Public Safety Placement Specialist	1.00	1.00	0.00
Human Resources Specialist (part-time)	0.00	0.00	0.50
Total Staffing Resources	*3.33*	*3.33*	*2.83*

Human Resources Organizational Chart



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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1535 - INFORMATION TECHNOLOGY								
Class: 51 - SALARIES & BENEFITS								
100-5-1535-511100	SALARIES - REGULAR EMPLOY	292,139.87	307,690.50	258,282.22	376,250.00	402,664.00	26,414.00	7.02%
100-5-1535-511300	OVERTIME	0.00	0.00	31.20	0.00	0.00	0.00	0.00%
100-5-1535-512200	SOCIAL SECURITY TAXES	21,643.67	22,736.09	19,238.09	28,783.00	30,804.00	2,021.00	7.02%
100-5-1535-512400	RETIREMENT	7,369.57	9,219.04	5,986.02	9,584.00	7,790.00	-1,794.00	-18.72%
100-5-1535-512403	RETIREMENT: COUNTY MATCH	3,805.09	2,980.80	4,228.10	2,978.00	6,992.00	4,014.00	134.79%
100-5-1535-512904	UNIFORMS	0.00	354.97	0.00	450.00	500.00	50.00	11.11%
	Total Class: 51 - SALARIES & BENEFITS:	**324,958.20**	**342,981.40**	**287,765.63**	**418,045.00**	**448,750.00**	**30,705.00**	**7.34%**
Class: 52 - CONTRACTED SERVICES								
100-5-1535-521250	CONTRACT SERV-COMPUTER	42,230.74	49,670.34	52,153.87	101,153.00	64,762.00	-36,391.00	-35.98%
100-5-1535-521335	C/S-ANNUAL SOFTWARE MAIN	118,387.60	93,364.79	123,033.70	125,041.00	183,517.00	58,476.00	46.77%
100-5-1535-521340	C/S-CLOUD COMPUTING FEES	89,839.97	85,625.13	62,382.14	293,901.00	315,797.00	21,896.00	7.45%
100-5-1535-522100	JANITORIAL - CONTRACTS	1,541.40	1,541.40	1,412.95	1,480.00	1,480.00	0.00	0.00%
100-5-1535-522201	REP & MT COMPUTERS	1,036.74	2,664.46	42.93	5,500.00	5,500.00	0.00	0.00%
100-5-1535-522202	REP & MT OFFICE EQUIPMENT	4.28	39.38	44.11	1,500.00	500.00	-1,000.00	-66.67%
100-5-1535-522220	R & M VEHICLES	0.00	11.00	0.00	0.00	0.00	0.00	0.00%
100-5-1535-523200	TELEPHONE	12,605.10	12,981.98	11,910.97	13,058.00	12,192.00	-866.00	-6.63%
100-5-1535-523201	CELL PHONES	3,399.21	3,347.52	3,548.80	5,000.00	3,404.00	-1,596.00	-31.92%
100-5-1535-523300	ADVERTISING & PUBLISHING	60.00	320.00	0.00	3,000.00	500.00	-2,500.00	-83.33%
100-5-1535-523400	PRINTING	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
100-5-1535-523500	TRAVEL	2,442.96	2,653.48	72.56	5,500.00	4,000.00	-1,500.00	-27.27%
100-5-1535-523600	DUES & SUBSCRIPTIONS	198.62	2,449.32	198.61	410.00	410.00	0.00	0.00%
100-5-1535-523700	EDUCATION & TRAINING	1,539.88	7,320.02	-920.52	6,710.00	7,000.00	290.00	4.32%
	Total Class: 52 - CONTRACTED SERVICES:	**273,286.50**	**261,988.82**	**253,880.12**	**562,303.00**	**599,112.00**	**36,809.00**	**6.55%**
Class: 53 - SUPPLIES								
100-5-1535-531100	OFFICE SUPPLIES	94.93	63.93	76.52	100.00	200.00	100.00	100.00%
100-5-1535-531101	MINOR OPERATING $0 - $499	726.60	502.17	1,316.88	1,000.00	1,000.00	0.00	0.00%
100-5-1535-531102	POSTAGE	0.00	0.00	0.81	50.00	0.00	-50.00	-100.00%
100-5-1535-531103	COMPUTER SUPPLIES	791.26	433.13	4,809.79	5,000.00	4,500.00	-500.00	-10.00%
100-5-1535-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%
100-5-1535-531120	TIRES & TUBES	0.00	0.00	0.00	500.00	250.00	-250.00	-50.00%
100-5-1535-531122	R & M VEHICLES	46.57	38.82	231.24	1,000.00	500.00	-500.00	-50.00%
100-5-1535-531210	WATER & SEWER	30.29	29.82	22.71	0.00	0.00	0.00	0.00%
100-5-1535-531230	ELECTRIC	1,521.18	1,532.27	1,638.60	1,800.00	1,800.00	0.00	0.00%
100-5-1535-531270	FUEL	1,062.81	795.65	813.89	2,000.00	1,250.00	-750.00	-37.50%
100-5-1535-531300	OTHER SUPPLIES	66.49	142.95	158.93	240.00	240.00	0.00	0.00%
100-5-1535-531600	SMALL EQUIP $500 - $9,999	0.00	6,443.17	0.00	3,000.00	2,000.00	-1,000.00	-33.33%
100-5-1535-531601	COMPUTERS $500 - $9,999	1,001.25	0.00	0.00	4,000.00	4,000.00	0.00	0.00%

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Budget Comparison Report

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100-5-1535-531603	FURNITURE $500 - $ 9,999	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
	Total Class: 53 - SUPPLIES:	**5,341.38**	**9,981.91**	**9,069.37**	**19,740.00**	**15,740.00**	**-4,000.00**	**-20.26%**
Total Department: 1535 - INFORMATION TECHNOLOGY:		**603,586.08**	**614,952.13**	**550,715.12**	**1,000,088.00**	**1,063,602.00**	**63,514.00**	**6.35%**

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Information Technology

MISSION: We exist to secure, empower, and elevate Camden County through innovative, resilient technology solutions. As proactive stewards of information, we anticipate needs, defend assets, and deliver systems that enable decisive action, seamless collaboration, and sustainable growth. We thrive at the crossroads of strategy and service - where trust is earned, risks are managed, and technology becomes a force multiplier for good governance.

DESCRIPTION: The IT Division designs, implements, secures, and supports all technology systems serving Camden County departments and agencies. Core functions: Infrastructure Management; Cybersecurity and Compliance; User Support and Service Desk Operations; Application and Systems Administration; A/V and Communications Technology; Innovation and Strategic Planning

COUNTY STRATEGIC PLAN 2025-2030-2040

Information Technology aligns with the Strategic Plan goals: Financially Sound County Providing Exceptional Service and Value; Managed Growth and Plan for Resiliency; Great Place to Live

DEPARTMENT GOALS

1 Maintain a secure and resilient technology infrastructure; Secure and modernize technology infrastructure

2 Strengthen cybersecurity and access control; Protect sensitive data and reduce cyber risk

3 Improve service delivery and user experience; Improve staff efficiency and collaboration through technology

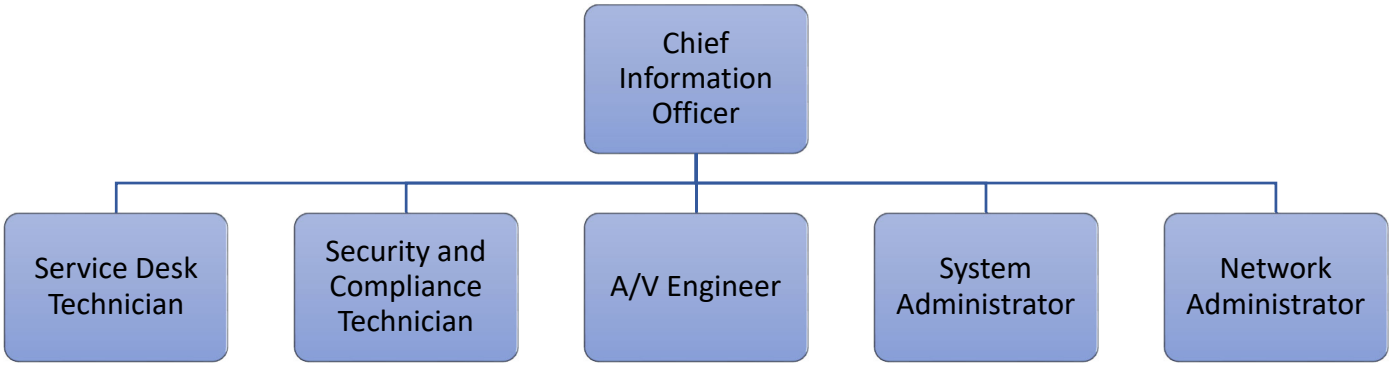
DEPARTMENT STRATEGIES		Goal Alignment
A	Modernize and sustain core infrastructure	1
B	Align with Cybersecurity Framework 2.0 and enforce patch discipline	2
C	Enhance service delivery and user experience	3
D	Ensure resilient communications and telecom systems	1

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
% of computers/hardware in supported lifecycle	≥ 90%	—	90.00%	90.00%	A,B
% of servers in supported lifecycle	≥ 98%	—	100.00%	100.00%	A,B
Server uptime for critical services	≥ 99%	—	99.00%	99.00%	A,C,D
Backup success rate	≥ 98%	—	98.00%	98.00%	A,B,D
Infrastructure security control review	≥ 99%	—	0.00%	100.00%	A,B
Completion rate of permissions audit	≥ 99%	—	100.00%	100.00%	A,B
Patch compliance rate (workstations & servers)	≥ 95%	—	—	95.00%	A,B
% of users with MFA enabled	≥ 100%	—	97.30%	100.00%	B,C
Phishing simulation click rate	≤ 5%	1.90%	1.85%	2.00%	B,C
User satisfaction with tech resources	≥ 90%	—	—	90.00%	C,A
Telecom outage resolution (under 4 business hours)	≥ 90%	—	—	90.00%	C,B
Average help desk ticket resolution time (business days)	≤ 3 Days	3.34	5.39	3	C,B

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$614,952	$1,000,088	$1,063,602

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Chief Information Officer	1.00	1.00	1.00
System Administrator	1.00	0.00	1.00
Network Administrator	1.00	1.00	1.00
Service Desk Technician	2.00	2.00	1.00
Audio & Visual Engineer	0.00	1.00	1.00
Security & Compliance Specialist	0.00	0.00	1.00
Total Staffing Resources	*5.00*	*5.00*	*6.00*

Information Technology Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1557 - INSURANCE								
Class: 51 - SALARIES & BENEFITS								
100-5-1557-511100	SALARIES	73,130.15	75,455.72	72,930.93	78,320.00	89,902.00	11,582.00	14.79%
100-5-1557-512200	SOCIAL SECURITY TAXES	5,375.79	5,452.84	5,267.23	5,995.00	6,877.00	882.00	14.71%
100-5-1557-512400	COUNTY RETIREMENT	2,180.79	2,256.29	2,226.82	2,351.00	2,697.00	346.00	14.72%
100-5-1557-512403	RETIREMENT - COUNTY MATCH	4,312.10	4,360.17	4,294.52	4,702.00	5,394.00	692.00	14.72%
100-5-1557-512600	UNEMPLOYMENT INSURANCE	7,630.24	5,177.90	8,030.00	5,000.00	5,000.00	0.00	0.00%
100-5-1557-512905	SAFETY EQUIPMENT	0.00	228.46	249.99	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**92,629.07**	**92,931.38**	**92,999.49**	**96,868.00**	**110,370.00**	**13,502.00**	**13.94%**
Class: 52 - CONTRACTED SERVICES								
100-5-1557-521201	LEGAL FEES	0.00	0.00	0.00	20,000.00	10,000.00	-10,000.00	-50.00%
100-5-1557-521254	CONTRACTED SVCS-ADMIN	42,500.00	42,500.00	0.00	65,000.00	15,000.00	-50,000.00	-76.92%
100-5-1557-522100	JANITORIAL-CONTRACTS	770.76	770.76	706.53	800.00	800.00	0.00	0.00%
100-5-1557-522201	REPAIRS & MAINTENANCE-CON	400.00	208.00	0.00	500.00	500.00	0.00	0.00%
100-5-1557-522202	REPAIR & MAINT - OFFICE EQU	61.43	111.10	120.83	100.00	100.00	0.00	0.00%
100-5-1557-522220	REP & MT VEHICLES	0.00	158.54	0.00	1,500.00	1,500.00	0.00	0.00%
100-5-1557-523100	VEHICLE INSURANCE	433,295.86	211,633.87	45,736.00	74,408.00	0.00	-74,408.00	-100.00%
100-5-1557-523101	PROPERTY & EQUIP INSURANC	184,349.00	195,337.40	269,647.00	291,715.00	388,190.00	96,475.00	33.07%
100-5-1557-523102	LIABILITY & VEH INSURANCE	311,628.30	779,863.57	1,358,140.72	1,357,268.00	1,519,549.00	162,281.00	11.96%
100-5-1557-523200	TELEPHONE	0.00	0.00	230.94	500.00	500.00	0.00	0.00%
100-5-1557-523201	CELL PHONE	0.00	0.00	563.91	600.00	600.00	0.00	0.00%
100-5-1557-523400	PRINTING	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1557-523500	TRAVEL	2,793.03	871.32	2,164.33	1,000.00	1,000.00	0.00	0.00%
100-5-1557-523600	DUES & SUBSCRIPTIONS	850.00	50.00	258.00	1,000.00	1,000.00	0.00	0.00%
100-5-1557-523700	EDUCATION & TRAINING	2,256.41	250.00	425.00	3,500.00	3,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**978,904.79**	**1,231,754.56**	**1,677,993.26**	**1,817,991.00**	**1,942,339.00**	**124,348.00**	**6.84%**
Class: 53 - SUPPLIES								
100-5-1557-531100	OFFICE SUPPLIES	59.96	32.96	12.55	100.00	100.00	0.00	0.00%
100-5-1557-531101	MINOR OPERATING	87.23	654.64	90.15	100.00	100.00	0.00	0.00%
100-5-1557-531102	POSTAGE	45.49	30.45	0.00	100.00	100.00	0.00	0.00%
100-5-1557-531103	COMPUTER SUPPLIES	0.00	42.99	192.21	200.00	200.00	0.00	0.00%
100-5-1557-531122	VEHICLE SUPPLIES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-1557-531270	FUEL	403.75	279.89	191.44	725.00	725.00	0.00	0.00%
100-5-1557-531300	OTHER SUPPLIES	18.49	0.00	10.54	0.00	0.00	0.00	0.00%
100-5-1557-531601	COMPUTERS $500-$9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**614.92**	**1,040.93**	**496.89**	**1,425.00**	**1,425.00**	**0.00**	**0.00%**
	Total Department: 1557 - INSURANCE:	**1,072,148.78**	**1,325,726.87**	**1,771,489.64**	**1,916,284.00**	**2,054,134.00**	**137,850.00**	**7.19%**

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Risk Management

MISSION: The mission of the Camden County Risk Management Department is to safeguard the county's employees, residents, and resources by proactively identifying, assessing, and mitigating risks that could impact county operations. We are committed to fostering a culture of safety, preparedness, and resilience through comprehensive risk management strategies, effective insurance programs, and strong partnerships with county departments and the community. Our department strives to minimize financial and operational risks while ensuring compliance with all applicable laws and regulations. Through education, prevention, and responsive risk mitigation, we aim to protect county assets and enhance the overall safety and well-being of our workforce and the public.

DESCRIPTION: The role of Risk Management is to provide oversight of property, liability and workers' compensation protection, safety programs and a comprehensive benefits package to protect the county, its citizens and employees from financial exposure.

COUNTY STRATEGIC PLAN 2025-2030-2040
Safety and Risk Management goals and strategies align with the County's strategic plan GOAL #1 to maintain a financially sound County and provide exceptional service and value

DEPARTMENT GOALS	
1	▪Risk Assessment and Mitigation
2	▪Safety and Loss Prevention
3	▪Insurance and Claims Management
4	▪Compliance and Regulatory Oversight

DEPARTMENT STRATEGIES		Goal Alignment
A	To provide up to date and accurate information to the insurance carriers throughout the year and during renewals to insure premiums are reflective of the County's assets and needs.	3 & 4
B	To perform field inspections and micro safety discussions with staff members in high risk departments.	1 & 2
C	To insure detailed documentation of work-related accidents, liability claims and lawsuits through the year	4 &3
D	To Chair Quarterly Safety Committee Meetings with County employees to foster a safety culture	2

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Insure Insurance renewals are completed each year by April 30th	100%	100.0%	100.00%	100.0%	A
Perform quarterly Safety Committee meetings each calendar year.	100%	100%	100%	100%	B&D
Host Open Claims reviews for Workers Comp and all other open claims of General Liability / Auto and Law Enforcement Liability semiannually.	100%	100%	100%	100%	C
Completion of active suits annually for County attorney audits	100%	100%	100%	100%	C

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$1,325,728	$1,916,284	$2,054,134

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Safety and Risk Manager - Lance Landress	1.00	1.00	1.00
Director of HR and Risk Mgmt. - Mike Spiers	0.05	0.05	0.05
Total Staffing Resources	*1.05*	*1.05*	*1.05*

Insurance and Risk Management Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1558 - ONSITE WELLNESS CLINIC								
Class: 51 - SALARIES & BENEFITS								
100-5-1558-511100	SALARIES	360,250.35	367,613.68	343,628.52	386,364.00	430,008.00	43,644.00	11.30%
100-5-1558-512200	SOCIAL SECURITY TAXES	26,128.68	26,652.82	24,890.62	29,560.00	32,896.00	3,336.00	11.29%
100-5-1558-512400	RETIREMENT	9,533.26	10,921.73	10,333.95	11,591.00	12,179.00	588.00	5.07%
100-5-1558-512403	RETIREMENT: COUNTY MATCH	6,021.51	3,729.26	3,515.24	15,230.00	4,632.00	-10,598.00	-69.59%
100-5-1558-512904	UNIFORMS	881.96	603.59	418.72	1,200.00	1,200.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**402,815.76**	**409,521.08**	**382,787.05**	**443,945.00**	**480,915.00**	**36,970.00**	**8.33%**
Class: 52 - CONTRACTED SERVICES								
100-5-1558-521230	CONTRACTED R&M - ALL BLDG	639.40	439.45	439.45	480.00	480.00	0.00	0.00%
100-5-1558-521251	CONTRACT SVC-PRACTITIONER	19,875.00	19,781.25	19,865.00	26,500.00	26,500.00	0.00	0.00%
100-5-1558-521254	CONTRACT SVC-ADMINISTRATI	0.00	0.00	85.00	0.00	0.00	0.00	0.00%
100-5-1558-521256	CONTRACT SVC-MEDICAL DIRE	20,400.00	24,000.00	28,000.00	24,000.00	24,000.00	0.00	0.00%
100-5-1558-521335	C/S-ANNUAL SOFTWARE MAIN	3,217.71	3,738.46	3,274.76	3,613.00	6,754.00	3,141.00	86.94%
100-5-1558-521340	C/S-CLOUD COMPUTING FEES	5,128.42	6,305.22	6,075.28	5,936.00	7,136.00	1,200.00	20.22%
100-5-1558-522100	JANITORIAL - CONTRACTS	8,010.65	8,282.90	7,274.35	8,150.00	8,150.00	0.00	0.00%
100-5-1558-522201	REP & MT COMPUTERS	0.00	33.28	0.00	0.00	0.00	0.00	0.00%
100-5-1558-522202	REP & MT OFF EQUIPMENT	1,078.48	1,383.16	1,386.64	600.00	600.00	0.00	0.00%
100-5-1558-522205	REPAIR & MAINT - MEDICAL EC	0.00	22.89	378.99	300.00	500.00	200.00	66.67%
100-5-1558-523102	LIABILITY INSURANCE	15,543.84	16,305.12	16,305.12	16,305.00	16,305.00	0.00	0.00%
100-5-1558-523200	TELEPHONE	3,414.02	3,510.35	3,252.67	3,390.00	3,550.00	160.00	4.72%
100-5-1558-523201	CELL PHONES	1,103.99	1,105.63	1,071.67	1,108.00	1,170.00	62.00	5.60%
100-5-1558-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1558-523400	PRINTING	0.00	0.00	461.20	200.00	1,680.00	1,480.00	740.00%
100-5-1558-523500	TRAVEL	0.00	2,667.93	0.00	500.00	500.00	0.00	0.00%
100-5-1558-523600	DUES & SUBSCRIPTIONS	653.72	78.72	966.81	1,004.00	759.00	-245.00	-24.40%
100-5-1558-523700	EDUCATION & TRAINING	1,044.99	2,187.75	0.00	5,640.00	5,640.00	0.00	0.00%
100-5-1558-523800	PROFESSIONAL LICENSES	103.95	175.00	510.00	265.00	119.00	-146.00	-55.09%
	Total Class: 52 - CONTRACTED SERVICES:	**80,214.17**	**90,017.11**	**89,346.94**	**98,091.00**	**103,943.00**	**5,852.00**	**5.97%**
Class: 53 - SUPPLIES								
100-5-1558-531100	OFFICE SUPPLIES	949.87	845.10	1,487.76	1,450.00	1,450.00	0.00	0.00%
100-5-1558-531101	MINOR OPERATING	1,183.02	1,776.32	1,250.61	1,900.00	1,900.00	0.00	0.00%
100-5-1558-531102	POSTAGE	138.23	193.77	2.04	200.00	200.00	0.00	0.00%
100-5-1558-531103	COMPUTER SUPPLIES	2,266.12	864.75	1,398.48	1,500.00	1,500.00	0.00	0.00%
100-5-1558-531104	JANITORIAL SUPPLIES	281.85	47.12	107.55	100.00	100.00	0.00	0.00%
100-5-1558-531106	MEDICAL SUPPLIES - GENERAL	52,729.37	24,794.63	25,675.37	30,000.00	30,000.00	0.00	0.00%
100-5-1558-531109	MEDICATIONS	0.00	39,826.38	32,471.74	32,000.00	32,000.00	0.00	0.00%
100-5-1558-531210	WATER & SEWER	338.69	334.33	242.98	325.00	250.00	-75.00	-23.08%
100-5-1558-531230	ELECTRIC	7,588.90	7,098.68	7,599.37	7,200.00	7,200.00	0.00	0.00%

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1558-531300	OTHER SUPPLIES	372.50	629.06	400.24	510.00	500.00	-10.00	-1.96%
100-5-1558-531600	SMALL EQUIP $500 - $9,999	4,577.52	1,545.00	3,275.00	4,261.00	0.00	-4,261.00	-100.00%
100-5-1558-531603	FURNITURE $500-$9,999	0.00	0.00	1,313.90	500.00	0.00	-500.00	-100.00%
	Total Class: 53 - SUPPLIES:	**70,426.07**	**77,955.14**	**75,225.04**	**79,946.00**	**75,100.00**	**-4,846.00**	**-6.06%**
Total Department: 1558 - ONSITE WELLNESS CLINIC:		**553,456.00**	**577,493.33**	**547,359.03**	**621,982.00**	**659,958.00**	**37,976.00**	**6.11%**

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Mainpoint Health & Wellness

MISSION: It is the mission of the Medical and Wellness Division to find a balance between overall organizational health and fiscal sustainability through professional medical support, a comprehensive wellness program, and encouraging employees to become engaged in their personal health.

DESCRIPTION: MainPoint Health and Wellness is the onsite medical office serving Camden County employees, as well as employees of the City of St. Marys, City of Kingsland, PSA, and their covered dependents. The facility provides comprehensive medical services, including treatment for medical needs, new hire appointments, and annual physicals—such as firefighter physicals and mandated law enforcement exams.
Originally established as an urgent care type walk-in clinic to address rising healthcare costs, MainPoint has evolved into a vital, cost-effective benefit for employees and their dependents. The clinic offers a wide range of medical procedures and preventive care that would otherwise incur high costs in the open market. Additionally, MainPoint provides many commonly prescribed medications at no charge or at reduced costs, resulting in significant savings for both employees and government entities and ultimately the taxpayer.

COUNTY STRATEGIC PLAN 2025-2030-2040

MainPoint Health and wellness goals and strategies align with the County's strategic plan GOAL #1 to maintain a financially sound County and provide exceptional service and value.

DEPARTMENT GOALS

1 Deliver exceptional medical care while striving for financial savings.
2 Provide medications at savings to the county
3 Strive to provide hours that serve our patient base

DEPARTMENT STRATEGIES		Goal Alignment
A	Routinely assess and compare medical supply vendors to secure the best pricing on essential operational supplies without compromising quality or reliability.	1, 2
B	Offer extended clinic hours before and after standard work hours to improve accessibility and better accommodate our patients' schedules.	1, 3
C	Evaluate and negotiate with medication supply vendors to ensure timely delivery of required medications at the best possible pricing, enabling us to provide exceptional care and service to our patients.	1, 3

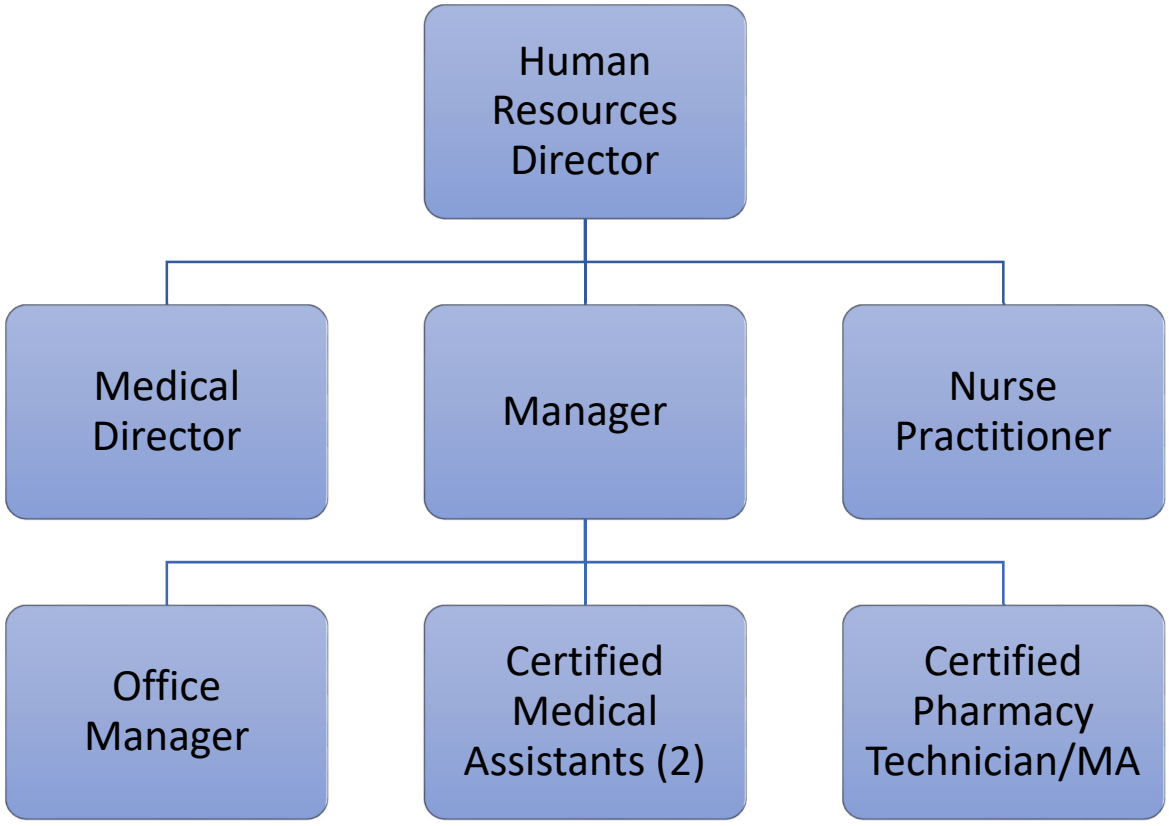
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Total Patient Encounters from all Entities served		5303	6000	6200	A, B
Employee Fit for Duty Physicals - All entities		244	220	225	A, B
Random Drug Screens - All entities		124	107	125	A, B
Wellness Educational Opportunities (Group)		2	2	2	A, B
Medications distributed 30/90 - All entities		3125	3400	3600	C

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$577,493	$621,982	$659,958

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Human Resources Sr. Director	0.14	0.14	0.14
Director of Health and Wellness	1.00	1.00	1.00
Nurse Practitioner	1.00	1.50	1.50
Front Office Manager	1.00	1.00	1.00
Registered or Certified Medical Assistants	2.00	2.00	2.00
Pharmacy Technician / MA	1.00	1.00	1.00
Total Staffing Resources	*6.14*	*6.64*	*6.64*

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Onsite Wellness Clinic Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1506 - SPECIAL APPROPRIATIONS								
Class: 51 - SALARIES & BENEFITS								
100-5-1506-512401	RETIREMENT CONTRA ACCT	0.00	0.00	-154,273.27	0.00	0.00	0.00	0.00%
Total Class: 51 - SALARIES & BENEFITS:		**0.00**	**0.00**	**-154,273.27**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-1506-521212	SENIOR CITIZENS PROGRAM	50,000.00	57,129.86	0.00	0.00	0.00	0.00	0.00%
100-5-1506-521220	GRANT MATCH APPROPRIATIO	0.00	0.00	0.00	125,000.00	150,000.00	25,000.00	20.00%
100-5-1506-521221	KINGSLAND GDOT TAP	0.00	0.00	100,697.00	0.00	0.00	0.00	0.00%
100-5-1506-521223	TRANSPORT GRANT(GDOT-531	61,923.71	52,254.22	35,719.32	50,000.00	50,000.00	0.00	0.00%
100-5-1506-521227	INDIGENT BURIAL	0.00	-353.00	6,000.00	0.00	0.00	0.00	0.00%
100-5-1506-521228	JOINT COMPREHENSIVE TRANS	0.00	0.00	0.00	750,000.00	0.00	-750,000.00	-100.00%
100-5-1506-521229	WILDFIRE PRESERVATION	0.00	0.00	14,226.43	0.00	0.00	0.00	0.00%
100-5-1506-521254	CONTRACT SERV-ADMINISTRA	14,819.67	16,586.61	33,965.73	90,000.00	55,000.00	-35,000.00	-38.89%
100-5-1506-521300	SPACEPORT	373,368.07	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-522032	319h GRANT	31,836.08	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-522240	HURRICANE DORIAN	1,650.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-522255	HURRICANE IAN	13,474.11	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-522256	HURRICANE HELENE DEBRIS	0.00	0.00	174,186.62	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**547,071.64**	**125,617.69**	**364,795.10**	**1,015,000.00**	**255,000.00**	**-760,000.00**	**-74.88%**
Class: 53 - SUPPLIES								
100-5-1506-531100	OFFICE SUPPLIES	-481.60	0.00	-446.19	0.00	0.00	0.00	0.00%
100-5-1506-531750	CENTRAL SUPPLY INVENTORY	1,541.12	1,777.46	1,798.42	2,500.00	1,500.00	-1,000.00	-40.00%
100-5-1506-531751	CENTRAL POSTAGE	913.72	-1,461.62	2,138.25	2,500.00	2,500.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**1,973.24**	**315.84**	**3,490.48**	**5,000.00**	**4,000.00**	**-1,000.00**	**-20.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1506-571004	TAD TAX - ST. MARYS	125,832.00	154,714.00	186,483.00	162,450.00	195,807.00	33,357.00	20.53%
100-5-1506-571005	TAD TAX - KINGSLAND	0.00	0.00	194,600.00	0.00	200,000.00	200,000.00	0.00%
100-5-1506-572019	CAMDEN HOUSE BUDGET PYM	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
100-5-1506-572020	FAMILY CONNECTION CAMDEN	0.00	52,500.00	51,562.50	0.00	56,250.00	56,250.00	0.00%
100-5-1506-572030	ST. MARYS RIVER MANAGEMEI	700.00	700.00	0.00	700.00	700.00	0.00	0.00%
100-5-1506-574000	BAD DEBT EXPENSE	657,075.03	739,833.51	547,964.44	600,000.00	650,000.00	50,000.00	8.33%
100-5-1506-574100	BAD DEBT - MEDICARE/INSUR	444,323.64	262,929.92	288,515.11	400,000.00	300,000.00	-100,000.00	-25.00%
Total Class: 57 - INTERGOVERNMENTAL:		**1,257,930.67**	**1,240,677.43**	**1,299,125.05**	**1,193,150.00**	**1,432,757.00**	**239,607.00**	**20.08%**
Class: 58 - DEBT SERVICE								
100-5-1506-582200	INTEREST	0.00	0.00	19,229.17	0.00	0.00	0.00	0.00%
Total Class: 58 - DEBT SERVICE:		**0.00**	**0.00**	**19,229.17**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 61 - OTHER FINANCING USES								
100-5-1506-611000	OPERATING TRANSF-OUT (CP)	603,539.00	1,188,465.00	1,412,045.00	1,412,045.00	563,993.00	-848,052.00	-60.06%

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1506-611008	OP TRANS OUT(EMG TELE SY)	272,203.00	370,181.00	206,187.00	206,187.00	596,447.00	390,260.00	189.27%
100-5-1506-611018	TRANSFER OUT GUN RANGE	0.00	110,299.00	120,000.00	120,000.00	0.00	-120,000.00	-100.00%
Total Class: 61 - OTHER FINANCING USES:		**875,742.00**	**1,668,945.00**	**1,738,232.00**	**1,738,232.00**	**1,160,440.00**	**-577,792.00**	**-33.24%**
Total Department: 1506 - SPECIAL APPROPRIATIONS:		**2,682,717.55**	**3,035,555.96**	**3,270,598.53**	**3,951,382.00**	**2,852,197.00**	**-1,099,185.00**	**-27.82%**

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1550 - TAX ASSESSOR								
Class: 51 - SALARIES & BENEFITS								
100-5-1550-511100	SALARIES - REGULAR EMPLOY	635,479.85	643,447.86	569,490.72	677,394.00	708,455.00	31,061.00	4.59%
100-5-1550-511102	SALARIES-SELLBACK LEAVE	1,092.00	2,239.20	1,147.20	0.00	0.00	0.00	0.00%
100-5-1550-511600	SALARIES - MONTHLY	18,600.00	18,600.00	15,250.00	18,600.00	18,600.00	0.00	0.00%
100-5-1550-512200	SOCIAL SECURITY TAXES	48,334.47	49,501.61	44,022.99	53,244.00	55,620.00	2,376.00	4.46%
100-5-1550-512400	RETIREMENT	14,778.14	16,714.62	16,096.68	20,131.00	19,749.00	-382.00	-1.90%
100-5-1550-512403	RETIREMENT: COUNTY MATCH	16,224.86	20,959.12	21,706.34	24,195.00	26,266.00	2,071.00	8.56%
100-5-1550-512904	UNIFORMS	879.47	0.00	558.00	600.00	750.00	150.00	25.00%
100-5-1550-512905	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**735,388.79**	**751,462.41**	**668,271.93**	**794,164.00**	**829,440.00**	**35,276.00**	**4.44%**
Class: 52 - CONTRACTED SERVICES								
100-5-1550-521100	BOARD MEMBERS FEES	0.00	77.76	9.29	0.00	0.00	0.00	0.00%
100-5-1550-521201	LEGAL FEES	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
100-5-1550-521218	CONTRACT SERV - AERIAL PHO	33,173.50	37,033.65	37,033.65	37,768.00	37,768.00	0.00	0.00%
100-5-1550-521250	CONTRACT SERV-COMPUTER	60,264.00	56,132.00	29,164.00	30,000.00	30,725.00	725.00	2.42%
100-5-1550-521335	C/S-ANNUAL SOFTWARE MAIN	12,328.92	15,671.75	0.00	15,740.00	15,740.00	0.00	0.00%
100-5-1550-522100	JANITORIAL - CONTRACTS	15,516.99	15,509.22	14,215.40	14,800.00	15,600.00	800.00	5.41%
100-5-1550-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1550-522202	REP & MT OFF EQUIPMENT	2,714.62	2,249.04	1,409.84	3,000.00	3,000.00	0.00	0.00%
100-5-1550-522220	REP & MT VEHICLES	1,986.19	1,721.54	1,531.14	3,500.00	3,000.00	-500.00	-14.29%
100-5-1550-523200	TELEPHONE	4,416.55	4,679.21	4,326.99	5,000.00	5,000.00	0.00	0.00%
100-5-1550-523201	CELL PHONES	3,929.35	4,896.88	3,897.88	7,000.00	5,000.00	-2,000.00	-28.57%
100-5-1550-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1550-523400	PRINTING	23,450.98	3,484.93	24,560.84	26,000.00	27,000.00	1,000.00	3.85%
100-5-1550-523500	TRAVEL	18,862.11	19,724.32	12,798.70	20,000.00	22,420.00	2,420.00	12.10%
100-5-1550-523600	DUES & SUBSCRIPTIONS	2,235.20	2,840.05	10,800.49	4,425.00	4,425.00	0.00	0.00%
100-5-1550-523700	EDUCATION & TRAINING	6,280.35	6,882.78	2,476.75	8,750.00	7,025.00	-1,725.00	-19.71%
	Total Class: 52 - CONTRACTED SERVICES:	**185,158.76**	**170,903.13**	**142,224.97**	**181,083.00**	**176,803.00**	**-4,280.00**	**-2.36%**
Class: 53 - SUPPLIES								
100-5-1550-531100	OFFICE SUPPLIES	1,219.09	1,488.10	1,095.12	2,000.00	2,000.00	0.00	0.00%
100-5-1550-531101	MINOR OPERATING $0 - $499	1,033.86	832.34	222.93	1,000.00	500.00	-500.00	-50.00%
100-5-1550-531102	POSTAGE	1,788.29	1,743.81	972.79	2,500.00	2,000.00	-500.00	-20.00%
100-5-1550-531103	COMPUTER SUPPLIES	6,263.48	1,201.90	2,431.12	1,500.00	1,500.00	0.00	0.00%
100-5-1550-531104	JANITORIAL SUPPLIES	529.68	438.34	365.27	750.00	600.00	-150.00	-20.00%
100-5-1550-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	10.11	100.00	100.00	0.00	0.00%
100-5-1550-531120	TIRES & TUBES	956.34	909.25	0.00	2,500.00	1,500.00	-1,000.00	-40.00%
100-5-1550-531122	VEHICLE SUPPLIES	167.97	224.10	66.99	250.00	250.00	0.00	0.00%
100-5-1550-531210	WATER & SEWER	302.99	298.09	227.11	500.00	500.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1550-531230	ELECTRIC	15,211.68	15,322.58	16,385.91	15,000.00	15,000.00	0.00	0.00%
100-5-1550-531270	FUEL	8,338.57	8,474.23	8,519.16	8,000.00	8,500.00	500.00	6.25%
100-5-1550-531300	OTHER SUPPLIES	1,155.04	1,817.32	1,379.63	1,500.00	1,600.00	100.00	6.67%
100-5-1550-531600	SMALL EQUIP $500 - $9,999	1,922.25	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1550-531601	COMPUTERS $500 - $9,999	2,140.00	1,521.21	0.00	3,000.00	3,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**41,029.24**	**34,271.27**	**31,676.14**	**38,600.00**	**37,050.00**	**-1,550.00**	**-4.02%**
	Total Department: 1550 - TAX ASSESSOR:	**961,576.79**	**956,636.81**	**842,173.04**	**1,013,847.00**	**1,043,293.00**	**29,446.00**	**2.90%**

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Tax Assessor's Office

MISSION: To discover and value all taxable real and personal property in an accurate, unbiased, and uniform manner to produce a tax digest that meets the requirements of the State of Georgia while always providing exceptional customer service to the property owners and general public of Camden County.

DESCRIPTION: The duty of the Board of Assessors is to see that all property in the county is appraised fairly and uniformly for ad-valorem taxation. Applications for homestead exemptions and specialized assessment programs are accepted and processed through the Assessors Office. The Assessors Office also assists with disaster recovery efforts by compiling damage assessments.

COUNTY STRATEGIC PLAN 2025-2030-2040

The Assessors Office goals and strategies align with the County's strategic plan to provide exceptional service and value

DEPARTMENT GOALS

1 Work within budgetary constraints and maximize resources
2 Promote transparency and accountability
3 Support efficient service delivery
4 Ensure uniformity and sound appraisals
5 Ensure regulatory compliance

DEPARTMENT STRATEGIES		Goal Alignment
A	In-House training of staff when Dept of Revenue courses are not available	1,2,4
B	Provide excellent customer service to the public, always listen and be courteous	2,3
C	Ensuring digest compliance and producing a sound digest each year	1,2,4,5
D	Attending training when offered to keep abreast of the latest trends in property appraisal and legislation	3,4,5

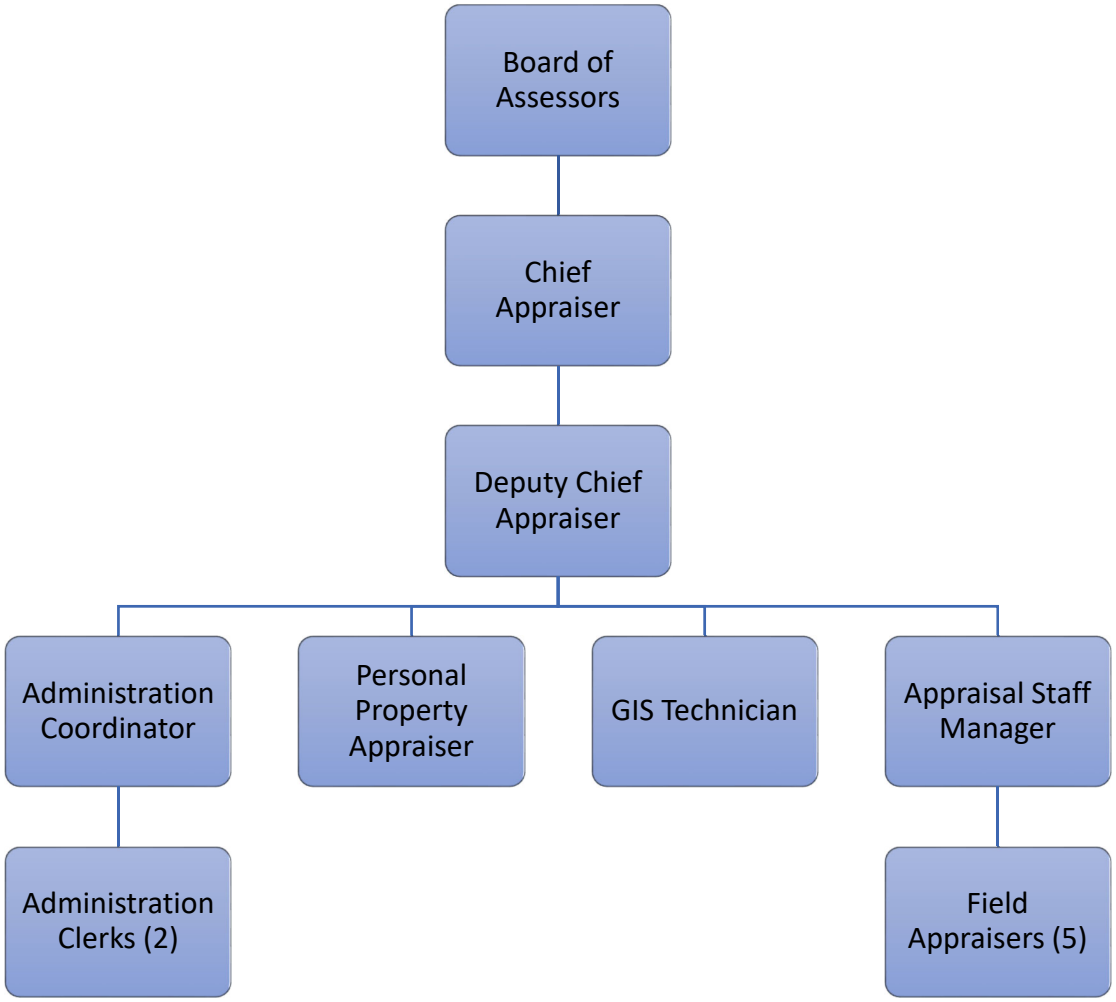
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Meet the Requirements for Dept of Audits Assessment Ratio Study Criteria	Pass	TBD	Pass	Pass	C
Re-Appraisals on property to ensure digest compliance	Accomplish	Yes	Yes	Yes	C
Processing Appeals	Finished by Jan. 1	No	Yes	Yes	B,C
In-House Training on Customer Service and Appraisals	Conduct Training	Yes	Yes	Yes	A,B

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$1,051,908	$1,013,847	$1,043,293

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Chief Appraiser	1.00	1.00	1.00
Deputy Chief Appraiser	1.00	1.00	1.00
Appraisal Staff Supervisor	1.00	1.00	1.00
Personal Property / Commercial Appraiser	1.00	1.00	1.00
Real Property Appraiser	6.00	6.00	6.00
GIS Technician	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Administrative Technician	2.00	2.00	2.00
Total Staffing Resources	*14.00*	*14.00*	*14.00*

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Tax Assessor Organizational Chart



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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1545 - TAX COMMISSIONER								
Class: 51 - SALARIES & BENEFITS								
100-5-1545-511100	SALARIES - REGULAR EMPLOY	581,095.31	583,210.76	532,030.27	618,046.00	642,168.00	24,122.00	3.90%
100-5-1545-511102	SALARIES-SELLBACK LEAVE	772.80	0.00	874.40	0.00	0.00	0.00	0.00%
100-5-1545-512200	SOCIAL SECURITY TAXES	42,155.93	41,947.23	38,998.33	47,220.00	49,126.00	1,906.00	4.04%
100-5-1545-512400	RETIREMENT	16,143.58	16,991.04	14,011.99	18,518.00	18,241.00	-277.00	-1.50%
100-5-1545-512403	RETIREMENT: COUNTY MATCH	14,381.69	13,164.69	14,525.89	19,178.00	19,808.00	630.00	3.29%
	Total Class: 51 - SALARIES & BENEFITS:	**654,549.31**	**655,313.72**	**600,440.88**	**702,962.00**	**729,343.00**	**26,381.00**	**3.75%**
Class: 52 - CONTRACTED SERVICES								
100-5-1545-521203	DRUG SCREEN/BACKGROUND (	0.00	0.00	85.00	0.00	0.00	0.00	0.00%
100-5-1545-521250	CONTRACT SERV-COMPUTER	0.00	10,378.05	10,515.50	10,680.00	12,437.00	1,757.00	16.45%
100-5-1545-521254	CONTRACT SERV-ADMINISTRA	0.00	0.00	-21,199.88	0.00	0.00	0.00	0.00%
100-5-1545-521317	RECORDING OF FI FA'S	-915.19	5,758.48	-6,370.83	1,500.00	1,500.00	0.00	0.00%
100-5-1545-521330	CONTRACT SERV-DATA PROCS	41,803.62	34,348.41	36,108.51	39,510.00	42,103.00	2,593.00	6.56%
100-5-1545-522100	JANITORIAL - CONTRACTS	14,746.35	14,738.58	13,508.97	14,060.00	14,060.00	0.00	0.00%
100-5-1545-522201	REP & MT COMPUTERS	6,399.02	7,639.58	7,955.69	5,320.00	5,440.00	120.00	2.26%
100-5-1545-522202	REP & MT OFF EQUIPMENT	4,192.33	4,139.71	3,421.40	5,400.00	6,946.00	1,546.00	28.63%
100-5-1545-522220	REP & MT VEHICLES	0.00	0.00	1,759.89	300.00	300.00	0.00	0.00%
100-5-1545-523200	TELEPHONE	5,937.70	6,001.58	5,589.15	5,900.00	6,112.00	212.00	3.59%
100-5-1545-523201	CELL PHONES	1,073.96	1,045.58	1,016.64	1,410.00	1,150.00	-260.00	-18.44%
100-5-1545-523300	ADVERTISING & PUBLISHING	-9,081.00	-6,861.56	-742.69	1,000.00	1,000.00	0.00	0.00%
100-5-1545-523400	PRINTING	469.98	3,061.94	2,760.85	1,840.00	2,840.00	1,000.00	54.35%
100-5-1545-523500	TRAVEL	3,850.41	3,992.51	1,850.33	5,110.00	5,090.00	-20.00	-0.39%
100-5-1545-523600	DUES & SUBSCRIPTIONS	4,478.29	2,635.21	1,789.99	6,336.00	6,582.00	246.00	3.88%
100-5-1545-523700	EDUCATION & TRAINING	2,453.50	1,998.50	2,358.50	2,660.00	2,710.00	50.00	1.88%
	Total Class: 52 - CONTRACTED SERVICES:	**75,408.97**	**88,876.57**	**60,407.02**	**101,026.00**	**108,270.00**	**7,244.00**	**7.17%**
Class: 53 - SUPPLIES								
100-5-1545-531100	OFFICE SUPPLIES	2,553.18	2,738.02	2,719.43	2,800.00	2,800.00	0.00	0.00%
100-5-1545-531101	MINOR OPERATING $0 - $499	2,996.50	1,888.92	1,041.77	2,800.00	2,800.00	0.00	0.00%
100-5-1545-531102	POSTAGE	10,995.16	9,633.13	12,248.60	8,000.00	9,650.00	1,650.00	20.63%
100-5-1545-531103	COMPUTER SUPPLIES	4,088.00	3,698.86	2,279.39	3,800.00	3,800.00	0.00	0.00%
100-5-1545-531104	JANITORIAL SUPPLIES	498.15	255.95	571.19	400.00	450.00	50.00	12.50%
100-5-1545-531122	VEHICLE SUPPLIES	151.82	2,364.75	36.26	200.00	200.00	0.00	0.00%
100-5-1545-531210	WATER & SEWER	287.83	283.19	215.76	0.00	0.00	0.00	0.00%
100-5-1545-531230	ELECTRIC	14,451.11	14,556.43	15,566.62	13,500.00	13,500.00	0.00	0.00%
100-5-1545-531270	FUEL	260.56	426.03	418.21	350.00	450.00	100.00	28.57%
100-5-1545-531300	OTHER SUPPLIES	556.37	788.17	642.27	500.00	500.00	0.00	0.00%
100-5-1545-531600	SMALL EQUIP $500 - $9,999	2,877.88	579.00	0.00	2,000.00	2,000.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1545-531601	COMPUTERS $500 - $9,999	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**39,716.56**	**37,212.45**	**35,739.50**	**36,350.00**	**38,150.00**	**1,800.00**	**4.95%**
	Total Department: 1545 - TAX COMMISSIONER:	**769,674.84**	**781,402.74**	**696,587.40**	**840,338.00**	**875,763.00**	**35,425.00**	**4.22%**

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Tax Commissioner

Overview

The Tax Commissioner's Office provides accurate information in a timely and courteous manner, anticipating the needs of and offering innovative solutions to the internal and external customers of Camden County. The Tax Commissioner's Office key objectives are to provide effective and accountable tax administration to the citizens of Camden County in a fair and professional manner, issue motor vehicle titles and registrations, collect and disburse all taxes and fees due to state and local entities. The Tax Commissioner is a state and locally-mandated office.

County-Wide Goals and Objectives

		Financially Sound County Providing Exceptional Service and Value
		Strengthen and Grow the Local Economy
		Managed Growth and Plan for Resiliency
		Foster a Great Place to Live

Mission

The Tax Commissioner's Office mission is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service. It is our mission to educate and empower the citizens of Camden County while providing outstanding customer service, making tax and tag services accessible to the needs of our citizens through a professional workforce with integrity, innovation and technology.

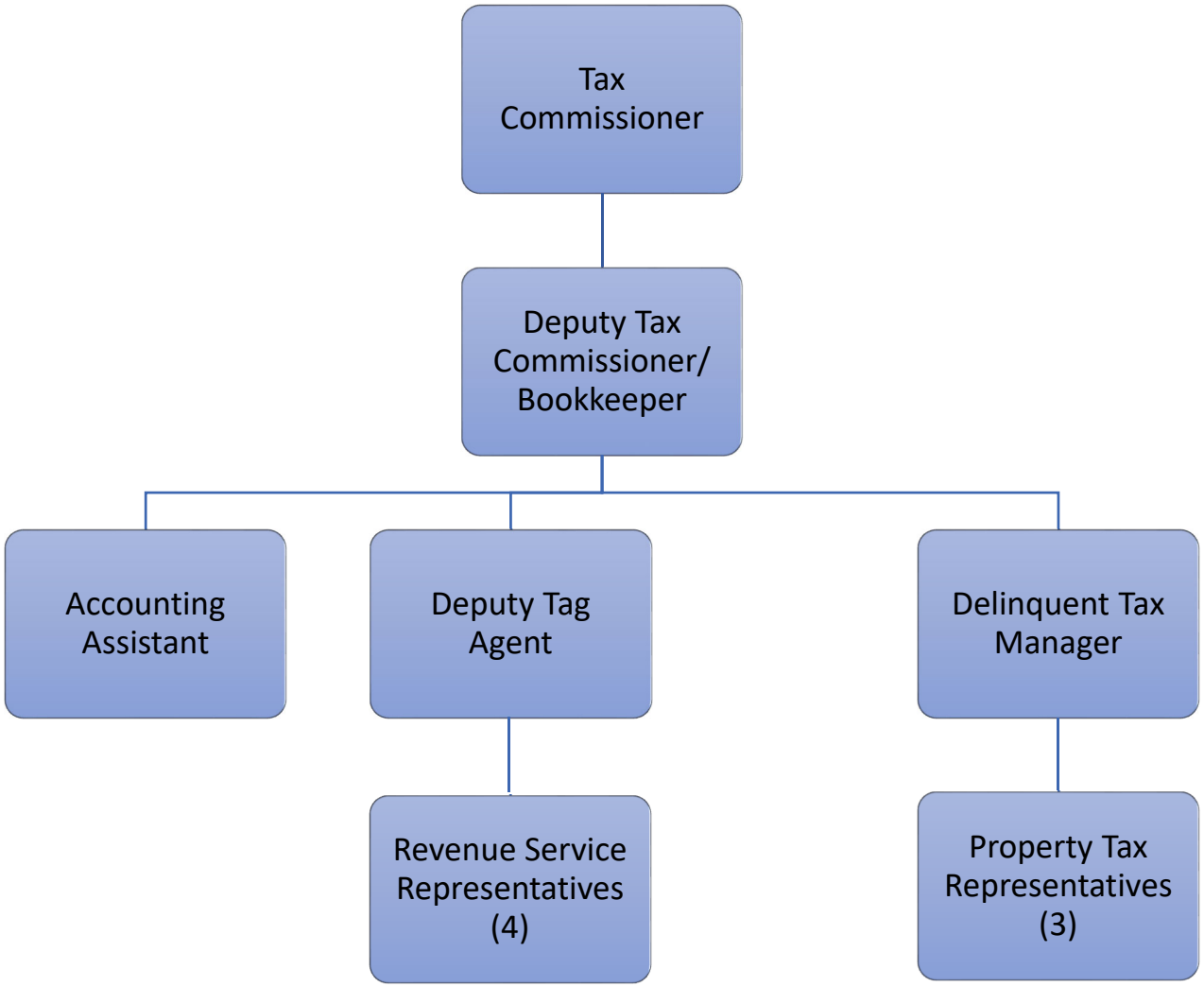
Performance Measures

Description	FY 2022	FY 2023	FY 2024	Projected FY 2025	Projected FY 2026
Number of phone calls per month	13,983*	14,050*	14,070*	14,080	14,120
Number of phone calls answered	2047	2090	2095	3,010	3,030
Number of vehicles registered	54,671	54,690	54,705	54,700	54,730
Number of vehicle titles issued				12,052	12,065
Numbers of parcels of property billed for taxation	31,730	31,150	31,155	31,663	32,020
Revenue collected for Motor Vehicles	12,964,381	14,257,371	14,798,655	15,470,366	15,530,000
Revenue collected for Property Taxes	47,904,180	47,699,406	51,631,074	51,631,074	52,320,510
Number of Mobile Home Permits billed				2,381	2,395

Staffing Resources

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Tax Commissioner	1.00	1.00	1.00	1.00	1.00
Chief Deputy Tax Commissioner/ Bookkeeper	1.00	1.00	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	1.00	1.00	1.00
Deputy Tag Agent	1.00	1.00	1.00	1.00	1.00
Delinquent Tax Manager	1.00	1.00	1.00	1.00	1.00
Senior Revenue Service Representative - Motor Vehicle	2.00	2.00	2.00	2.00	2.00
Senior Property Tax Representative- Property Tax	1.00	1.00	1.00	1.00	1.00
Revenue Service Representative- Property Tax	2.00	2.00	2.00	2.00	2.00
Revenue Service Representative – Motor Vehicle	4.00	4.00	4.00	4.00	4.00
Total Staffing Resources	14.00	14.00	14.00	14.00	14.00

Tax Commissioners Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1556 - WORKER'S COMPENSATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1556-511100	SALARIES	14,167.64	14,454.34	13,589.42	15,542.00	16,792.00	1,250.00	8.04%
100-5-1556-512200	SOCIAL SECURITY TAXES	1,050.11	1,072.07	1,008.78	1,189.00	1,285.00	96.00	8.07%
100-5-1556-512400	RETIREMENT	423.12	433.27	416.32	467.00	504.00	37.00	7.92%
100-5-1556-512403	RETIREMENT- COUNTY MATCH	715.85	468.71	417.09	933.00	1,008.00	75.00	8.04%
	Total Class: 51 - SALARIES & BENEFITS:	**16,356.72**	**16,428.39**	**15,431.61**	**18,131.00**	**19,589.00**	**1,458.00**	**8.04%**
Class: 52 - CONTRACTED SERVICES								
100-5-1556-521201	LEGAL FEES	15,861.50	7,779.95	2,914.50	25,000.00	20,000.00	-5,000.00	-20.00%
100-5-1556-521254	CONT SERVICES - ADMIN	76,228.11	79,336.21	68,430.33	76,000.00	81,000.00	5,000.00	6.58%
100-5-1556-521255	HEALTH & WELLNESS PLAN	13,208.35	10,586.84	9,349.99	14,000.00	13,000.00	-1,000.00	-7.14%
100-5-1556-521335	C/S ANNUAL SOFTWARE MAIN	67.98	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-522202	REPAIR & MAINTENANCE OFC I	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-5-1556-523200	TELEPHONE	275.52	276.12	23.11	0.00	0.00	0.00	0.00%
100-5-1556-523201	CELL PHONES	1,113.82	1,115.51	497.27	950.00	950.00	0.00	0.00%
100-5-1556-523500	TRAVEL	2,062.05	2,091.36	910.31	3,100.00	3,100.00	0.00	0.00%
100-5-1556-523700	EDUCATION & TRAINING	0.00	550.00	334.00	1,500.00	1,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**108,817.33**	**101,735.99**	**82,459.51**	**121,550.00**	**119,550.00**	**-2,000.00**	**-1.65%**
Class: 53 - SUPPLIES								
100-5-1556-531100	OFFICE SUPPLIES	0.00	0.00	76.14	0.00	0.00	0.00	0.00%
100-5-1556-531102	POSTAGE	0.00	34.95	0.00	0.00	0.00	0.00	0.00%
100-5-1556-531103	COMPUTER SUPPLIES	956.30	55.73	65.84	1,000.00	500.00	-500.00	-50.00%
100-5-1556-531106	MEDICAL SUPPLIES	3,383.58	1,665.47	3,048.94	5,000.00	3,000.00	-2,000.00	-40.00%
	Total Class: 53 - SUPPLIES:	**4,339.88**	**1,756.15**	**3,190.92**	**6,000.00**	**3,500.00**	**-2,500.00**	**-41.67%**
Class: 55 - SELF FUNDED INSURANCE								
100-5-1556-552101	STOP LOSS POLICY	119,442.00	124,735.00	123,285.00	146,393.00	159,576.00	13,183.00	9.01%
100-5-1556-552102	SITF ASSESSMENT	0.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
100-5-1556-552200	CURRENT CLAIMS	0.00	0.00	0.00	195,000.00	215,000.00	20,000.00	10.26%
100-5-1556-552215	ADMINISTRATIVE FEES	18,456.00	17,930.00	19,617.00	22,000.00	22,000.00	0.00	0.00%
100-5-1556-552220	REGISTRAR	-3.46	0.00	39,435.12	0.00	0.00	0.00	0.00%
100-5-1556-552227	CLERK OF SUPERIOR COURT	76.26	955.09	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552232	SHERIFF'S DEPARTMENT	128,000.79	187,053.94	333,724.59	0.00	0.00	0.00	0.00%
100-5-1556-552233	CORRECTIONS/JAIL	7,801.31	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552234	E M S	38,655.65	28,255.17	10,605.43	0.00	0.00	0.00	0.00%
100-5-1556-552236	E-911	829.88	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552237	ANIMAL CONTROL	891.04	238.89	291.53	0.00	0.00	0.00	0.00%
100-5-1556-552238	ROADS AND BRIDGES	74,352.69	21,065.76	41,910.68	0.00	0.00	0.00	0.00%
100-5-1556-552241	COUNTY LIBRARY	0.00	666.63	0.00	0.00	0.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1556-552245	SOLID WASTE & RECYCLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552269	TWO RIVERS GUN RANGE	0.00	0.00	3,529.41	0.00	0.00	0.00	0.00%
100-5-1556-552274	SENIOR CENTER	0.00	0.00	6,655.56	0.00	0.00	0.00	0.00%
Total Class: 55 - SELF FUNDED INSURANCE:		**388,502.16**	**380,900.48**	**579,054.32**	**369,393.00**	**402,576.00**	**33,183.00**	**8.98%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1556-572600	ADJUSTMENTS	-11.25	-5.94	0.00	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**-11.25**	**-5.94**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 1556 - WORKER'S COMPENSATION:		**518,004.84**	**500,815.07**	**680,136.36**	**515,074.00**	**545,215.00**	**30,141.00**	**5.85%**

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WORKERS COMPENSATION (1556)

MISSION: The mission of the Camden County Workers' Compensation program is to ensure the well-being and safety of county employees by effectively managing work-related injury claims, facilitating timely medical care, and promoting a safe and supportive return-to-work process. By fostering a culture of safety and accountability, we aim to reduce workplace injuries, control costs, and enhance overall employee well-being.

DESCRIPTION: The Workers' Compensation Department is responsible for managing all aspects of the county's workers' compensation program in accordance with Georgia state law and related regulations. The department ensures timely reporting, investigation, and coordination of claims for job-related injuries and illnesses sustained by county employees. Responsibilities include processing claims, communicating with injured employees, departments, medical providers, and insurance carriers, and monitoring cases through return-to-work or resolution.

COUNTY STRATEGIC PLAN 2025-2030-2040

Workers' Compensation goals and strategies align with Camden's strategic Goal #1: Maintaining a financially sound county and providing exceptional service and value.

DEPARTMENT GOALS

1. Ensure timely and accurate reporting, processing, and resolution of all workers' compensation claims.
2. Promote a safe and healthy work environment to reduce workplace injuries.
3. Support injured employees in recovery and return-to-work efforts.
4. Control costs while maintaining compliance with Georgia workers' compensation laws.

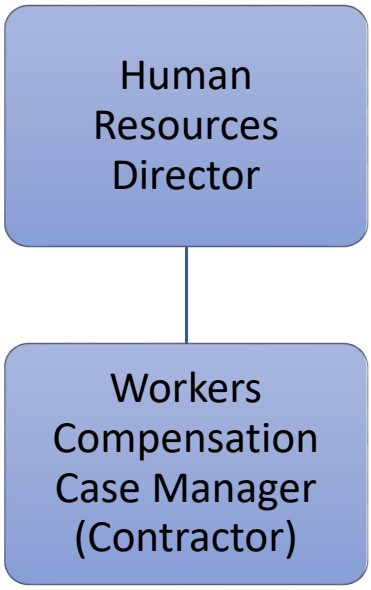
DEPARTMENT STRATEGIES		Goal Alignment
A	Train supervisors and department heads on how to recognize, report, and document workplace injuries promptly.	2,3
B	Analyze incident reports and claims data to identify trends and high-risk areas and collaborate with the Safety Committee or Risk Management to implement targeted safety training and equipment upgrades.	2
C	Maintain regular communication with injured employees, medical providers, and supervisors to monitor recovery progress while providing clear expectations and timelines for return-to-work plans.	1,3,4
D	Partner with insurance carriers to review claim reserves and negotiate settlements when appropriate while ensuring compliance with all Georgia State Board of Workers' Compensation rules and filing deadlines.	1,4

PERFORMANCE MEASURES	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Number of Medical Only Claims	37	55	40	A,B,C
Number of Lost Time Claims	12	14	10	A,B,C
Total Claims Dollars	$380,900	$631,695	$402,576	B,D

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$500,815	$515,074	$545,215

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026	
Senior Director of Human Resources and Risk Management	0.15	0.15	0.15	
Total Staffing Resources	*0.15*	*0.15*	*0.15*	*0.00*

Workers Compensation Organizational Chart



Section 3: Judiciary

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Budget Comparison Report

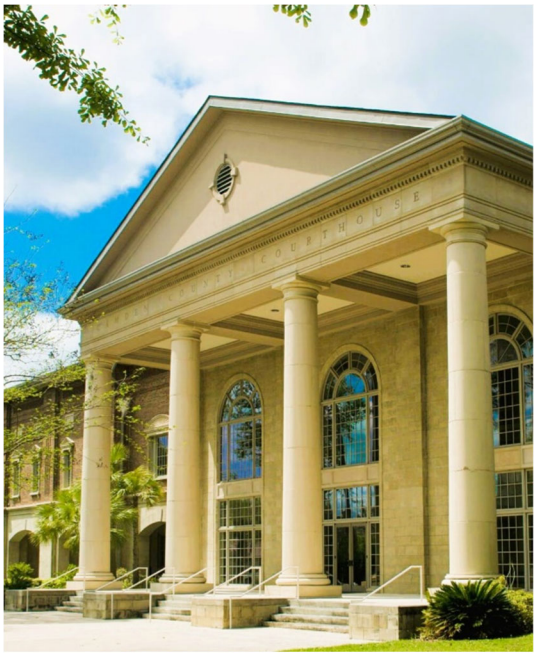
Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2200 - CLERK OF SUPERIOR COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2200-511100	SALARIES - REGULAR EMPLOY	467,397.03	485,164.43	444,943.29	524,576.00	539,164.00	14,588.00	2.78%
100-5-2200-511102	SALARIES-SELLBACK LEAVE	4,734.40	1,699.50	1,666.40	2,500.00	2,500.00	0.00	0.00%
100-5-2200-511300	OVERTIME	173.86	461.78	0.00	2,500.00	2,500.00	0.00	0.00%
100-5-2200-512200	SOCIAL SECURITY TAXES	34,013.44	34,961.10	32,156.58	40,513.00	41,399.00	886.00	2.19%
100-5-2200-512400	RETIREMENT	13,099.63	14,544.94	13,381.85	18,786.00	16,235.00	-2,551.00	-13.58%
100-5-2200-512403	RETIREMENT: COUNTY MATCH	14,124.60	14,871.84	14,606.19	16,018.00	19,501.00	3,483.00	21.74%
	Total Class: 51 - SALARIES & BENEFITS:	**533,542.96**	**551,703.59**	**506,754.31**	**604,893.00**	**621,299.00**	**16,406.00**	**2.71%**
Class: 52 - CONTRACTED SERVICES								
100-5-2200-521254	CONTRACT SERV-ADMINISTRA	282.00	0.00	276.90	0.00	1,000.00	1,000.00	0.00%
100-5-2200-521335	C/S-ANNUAL SOFTWARE MAIN	43,208.00	44,551.98	39,070.85	48,936.00	48,936.00	0.00	0.00%
100-5-2200-521340	C/S-CLOUD COMPUTING FEES	500.00	500.00	500.00	530.00	530.00	0.00	0.00%
100-5-2200-522100	JANITORIAL - CONTRACTS	13,992.12	13,992.12	12,826.11	14,668.00	14,668.00	0.00	0.00%
100-5-2200-522202	REP & MT OFF EQUIPMENT	2,336.18	2,835.82	2,639.98	4,000.00	4,000.00	0.00	0.00%
100-5-2200-523200	TELEPHONE	6,707.53	6,355.12	5,419.66	7,000.00	7,000.00	0.00	0.00%
100-5-2200-523300	ADVERTISING & PUBLISHING	1,020.70	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2200-523400	PRINTING	0.00	2,870.95	116.07	3,750.00	3,750.00	0.00	0.00%
100-5-2200-523500	TRAVEL	187.06	304.46	0.00	500.00	500.00	0.00	0.00%
100-5-2200-523600	DUES & SUBSCRIPTIONS	908.37	1,454.37	1,415.86	2,000.00	2,000.00	0.00	0.00%
100-5-2200-523700	EDUCATION & TRAINING	400.00	863.50	400.00	1,000.00	1,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**69,541.96**	**73,728.32**	**62,665.43**	**82,384.00**	**83,384.00**	**1,000.00**	**1.21%**
Class: 53 - SUPPLIES								
100-5-2200-531100	OFFICE SUPPLIES	2,606.13	2,480.58	3,345.94	3,000.00	3,500.00	500.00	16.67%
100-5-2200-531101	MINOR OPERATING $0 - $499	553.35	506.29	885.59	500.00	500.00	0.00	0.00%
100-5-2200-531102	POSTAGE	3,745.37	3,498.17	2,754.03	5,300.00	4,000.00	-1,300.00	-24.53%
100-5-2200-531103	COMPUTER SUPPLIES	3,163.06	1,998.84	2,315.24	2,500.00	2,750.00	250.00	10.00%
100-5-2200-531104	JANITORIAL SUPPLIES	0.00	259.25	468.68	360.00	420.00	60.00	16.67%
100-5-2200-531107	RECORDING SUPPLIES	772.80	796.85	0.00	950.00	950.00	0.00	0.00%
100-5-2200-531115	CHLD SUPPORT OFFICE/POSTA	1,135.63	1,166.95	1,030.08	2,175.00	1,500.00	-675.00	-31.03%
100-5-2200-531210	WATER & SEWER	481.29	438.86	466.69	700.00	700.00	0.00	0.00%
100-5-2200-531230	ELECTRIC	19,662.06	21,600.84	21,540.13	20,320.00	20,320.00	0.00	0.00%
100-5-2200-531300	OTHER SUPPLIES	198.42	309.79	304.19	325.00	325.00	0.00	0.00%
100-5-2200-531600	SMALL EQUIP $500 - $9,999	797.06	0.00	1,105.00	1,200.00	0.00	-1,200.00	-100.00%
100-5-2200-531601	COMPUTERS $500 - $9,999	0.00	4,664.71	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**33,115.17**	**37,721.13**	**34,215.57**	**37,330.00**	**34,965.00**	**-2,365.00**	**-6.34%**
Total Department: 2200 - CLERK OF SUPERIOR COURT:		**636,200.09**	**663,153.04**	**603,635.31**	**724,607.00**	**739,648.00**	**15,041.00**	**2.08%**

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Clerk of Superior Court

Overview

The local office of the Clerk of Superior Court has the responsibility over the Real Estate, Criminal, Civil and Liens Divisions along with Notary Recordings, Accounting/Bookkeeping, Child Support Receipt, Jury Management, Records Retention, Miscellaneous Recordings, Front Desk, Reception Area and Board of Equalization Oversight.



Mission

The Mission of the Staff of the Clerk of Superior Court is to maintain integrity of vital records, court proceedings and all other matters entrusted to the office for public consideration. The Clerk, together with staff, is dedicated to accurately, efficiently, and courteously serving the public and the judiciary in all manner of recording to be held accountable to the citizens of Camden County for the proper collection of all fees associated with said responsibilities and to provide the highest standard for transparency regarding such collections.

This program is mandated by Title 15, Chapter 6, Article 2 of the official code of GA annotated.

Camden County Goals and Objectives

✓		Financially Sound County Providing Exceptional Service and Value
		Strengthen and Grow the Local Economy
		Managed Growth and Plan for Resiliency
		Foster a Great Place to Live

Performance Measures

Measure	Actual CY 2021	Actual CY 2022	Projected CY 2023	Actual CY 2024	Projected CY 2025
Real Estate Recording	10,189	10,812	12,000	9,134	9,500
Criminal Recording	1,629	1,757	1,950	1,533	1,600
Civil Recording	1,161	1,021	1,200	1,231	1,300
Liens & UCC Recording	7,953	8,500	7514	7,856	8,000
Notary Recording	236	247	207	198	225
Child Support Receiver Payments Processed	1,530	1,009	908	528	500
Jury Management Summons	3,900	2,950	4,225	4,817	5,000
Miscellaneous Recording	313	347	328	335	350
Passport Applications				124	130

Staffing Resources

Position	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026
Clerk of Superior Court	1.00	1.00	1.00	1.00	1.00
Chief Deputy Clerk	1.00	1.00	1.00	1.00	1.00
**Asst. Chief Deputy Clerk	1.00	1.00	1.00	1.00	1.00
**Senior Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerks	7.00	7.00	6.00	7.00	7.00
Total Staffing Resources	*11.00*	*11.00*	*10.00*	*11.00*	*11.00*

Funding Sources

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund $(BOCC)	$556,890	$636,200	$709,650	$724,607	$739,648

Clerk of Superior Court Organizational Chart



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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2250 - DISTRICT ATTORNEY								
Class: 51 - SALARIES & BENEFITS								
100-5-2250-511100	SALARIES - REGULAR EMPLOY	253,187.65	258,501.17	256,041.56	0.00	0.00	0.00	0.00%
100-5-2250-511400	REIMBURSEMENT SALARIES &	-285,367.73	-246,801.85	-59,166.04	0.00	0.00	0.00	0.00%
100-5-2250-511600	SALARIES - MONTHLY	12,000.00	12,000.00	36,648.99	12,000.00	12,000.00	0.00	0.00%
100-5-2250-512200	SOCIAL SECURITY TAXES	20,180.08	20,300.58	21,622.33	918.00	918.00	0.00	0.00%
100-5-2250-512400	RETIREMENT	0.00	443.06	2,680.30	0.00	0.00	0.00	0.00%
100-5-2250-512403	RETIREMENT: COUNTY MATCH	0.00	516.40	5,292.30	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**44,959.36**	**263,119.44**	**12,918.00**	**12,918.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-2250-522100	JANITORIAL - CONTRACTS	9,540.12	9,540.12	8,745.11	9,540.00	9,540.00	0.00	0.00%
100-5-2250-523200	TELEPHONE	454.08	454.08	378.40	460.00	460.00	0.00	0.00%
100-5-2250-523614	COURT WITNESS FEES	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%
	Total Class: 52 - CONTRACTED SERVICES:	**9,994.20**	**9,994.20**	**9,123.51**	**11,500.00**	**10,000.00**	**-1,500.00**	**-13.04%**
Class: 53 - SUPPLIES								
100-5-2250-531104	JANITORIAL SUPPLIES	0.00	89.14	351.92	150.00	225.00	75.00	50.00%
100-5-2250-531210	WATER & SEWER	239.53	217.42	236.39	300.00	300.00	0.00	0.00%
100-5-2250-531230	ELECTRIC	13,405.89	14,727.80	14,686.39	15,900.00	17,325.00	1,425.00	8.96%
	Total Class: 53 - SUPPLIES:	**13,645.42**	**15,034.36**	**15,274.70**	**16,350.00**	**17,850.00**	**1,500.00**	**9.17%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2250-572004	DISTRICT ATTORNEY BUDGET	471,088.00	662,408.00	258,515.76	732,377.00	732,377.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**471,088.00**	**662,408.00**	**258,515.76**	**732,377.00**	**732,377.00**	**0.00**	**0.00%**
	Total Department: 2250 - DISTRICT ATTORNEY:	**494,727.62**	**732,395.92**	**546,033.41**	**773,145.00**	**773,145.00**	**0.00**	**0.00%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2600 - JUVENILE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2600-511100	SALARIES - REGULAR EMPLOY	169,039.48	188,921.15	178,066.90	210,774.00	200,931.00	-9,843.00	-4.67%
100-5-2600-511200	SALARIES - PART-TIME	2,480.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-512200	SOCIAL SECURITY TAXES	12,555.11	13,685.34	12,710.78	16,125.00	14,767.00	-1,358.00	-8.42%
100-5-2600-512400	RETIREMENT	5,728.79	5,272.42	5,593.20	7,894.00	6,028.00	-1,866.00	-23.64%
100-5-2600-512403	RETIREMENT: COUNTY MATCH	2,954.11	2,722.97	3,681.13	6,323.00	8,059.00	1,736.00	27.46%
	Total Class: 51 - SALARIES & BENEFITS:	**192,757.49**	**210,601.88**	**200,052.01**	**241,116.00**	**229,785.00**	**-11,331.00**	**-4.70%**
Class: 52 - CONTRACTED SERVICES								
100-5-2600-521201	LEGAL FEES	0.00	0.00	44,437.50	0.00	0.00	0.00	0.00%
100-5-2600-521202	MEDICAL PRISONERS	0.00	0.00	211.80	545.00	545.00	0.00	0.00%
100-5-2600-521208	AUDIT FEES	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-521332	CONTRACT SERV-LEGAL ASIST	90,000.00	62,333.26	32,833.33	36,000.00	39,000.00	3,000.00	8.33%
100-5-2600-521335	C/S-ANNUAL SOFTWARE MAIN	1,855.00	1,900.00	1,925.00	1,855.00	1,855.00	0.00	0.00%
100-5-2600-522202	REP & MT OFF EQUIPMENT	477.85	494.00	385.25	1,000.00	1,000.00	0.00	0.00%
100-5-2600-523200	TELEPHONE	772.92	1,083.53	1,112.61	1,500.00	1,500.00	0.00	0.00%
100-5-2600-523201	CELL PHONES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-523400	PRINTING	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
100-5-2600-523500	TRAVEL	1,719.25	1,456.97	1,285.34	3,500.00	2,500.00	-1,000.00	-28.57%
100-5-2600-523600	DUES & SUBSCRIPTIONS	1,756.46	1,663.46	1,848.84	3,000.00	3,000.00	0.00	0.00%
100-5-2600-523614	COURT WITNESS FEES	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-2600-523620	INDIGENT ATTORNEY FEES	50,963.00	80,361.39	103,900.00	100,200.00	115,000.00	14,800.00	14.77%
100-5-2600-523700	EDUCATION & TRAINING	684.00	684.00	548.00	2,500.00	1,000.00	-1,500.00	-60.00%
100-5-2600-523906	COURT REPORTERS	24,197.82	18,500.74	20,470.11	26,000.00	26,000.00	0.00	0.00%
100-5-2600-523910	COURT TRANSCRIPT FEES	1,588.97	5,721.88	5,500.91	3,000.00	5,600.00	2,600.00	86.67%
	Total Class: 52 - CONTRACTED SERVICES:	**174,015.27**	**178,199.23**	**214,458.69**	**179,350.00**	**197,250.00**	**17,900.00**	**9.98%**
Class: 53 - SUPPLIES								
100-5-2600-531100	OFFICE SUPPLIES	345.26	385.40	416.50	1,500.00	500.00	-1,000.00	-66.67%
100-5-2600-531101	MINOR OPERATING $0 - $499	871.71	369.30	947.61	499.00	499.00	0.00	0.00%
100-5-2600-531102	POSTAGE	2,092.72	2,685.16	1,625.01	2,500.00	2,500.00	0.00	0.00%
100-5-2600-531103	COMPUTER SUPPLIES	1,474.44	624.19	102.28	500.00	500.00	0.00	0.00%
100-5-2600-531104	JANITORIAL SUPPLIES	414.86	402.24	279.78	230.00	230.00	0.00	0.00%
100-5-2600-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-531210	WATER & SEWER	253.42	218.45	340.44	300.00	300.00	0.00	0.00%
100-5-2600-531230	ELECTRIC	2,059.74	2,206.02	2,176.76	2,500.00	2,500.00	0.00	0.00%
100-5-2600-531300	OTHER SUPPLIES	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-2600-531600	SMALL EQUIP $500 - $9,999	4,254.64	1,125.00	0.00	4,500.00	0.00	-4,500.00	-100.00%
100-5-2600-531601	COMPUTERS $500 - $9,999	962.91	1,226.27	0.00	0.00	0.00	0.00	0.00%

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Budget Comparison Report

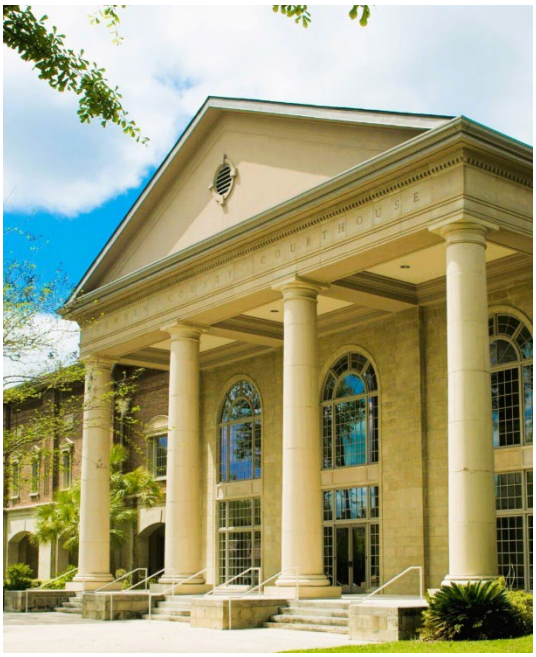
Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-2600-531603	FURNITURE $500-$9,999	0.00	2,491.83	0.00	600.00	600.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**12,729.70**	**11,733.86**	**5,888.38**	**13,429.00**	**7,929.00**	**-5,500.00**	**-40.96%**
	Total Department: 2600 - JUVENILE COURT:	**379,502.46**	**400,534.97**	**420,399.08**	**433,895.00**	**434,964.00**	**1,069.00**	**0.25%**

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Juvenile Court

Overview

As a branch of the Superior Court, the Juvenile Court is responsible for all juvenile type matters as envisioned by the Code of Georgia to include cases of the Department of Juvenile Justice and the Department of Family and Children Services to provide a legal mechanism for trial and detention of youth violations of law and services for dependent children and their family. This mission of the federally and state mandated Juvenile court is to defend and protect the public and to ensure the protections of children in both criminal environments and welfare cases of dependent children.



County-Wide Goals and Objectives

✓		**Financially Sound County Providing Exceptional Service and Value**
		Strengthen and Grow the Local Economy
		Managed Growth and Plan for Resiliency
		Foster a Great Place to Live

Performance Measures

Measure	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Delinquency Criminal Cases	75	75	75	90	100
Traffic Cases	20	20	20	15	30
Child in need of Services	6	6	6	5	5
Dependency Cases	85	85	85	150	150
Termination of parental rights cases	24	24	24	30	30
DRO Hearings (Emergency removal of children)	65	65	65	75	75
Unruly Cases	5	5	5	2	2
Special Proceedings	270	270	270	300	300
Appeals to Supreme Court/Court of Appeals	1	1	1	3	3
Guardianships	12	12	12	10	10

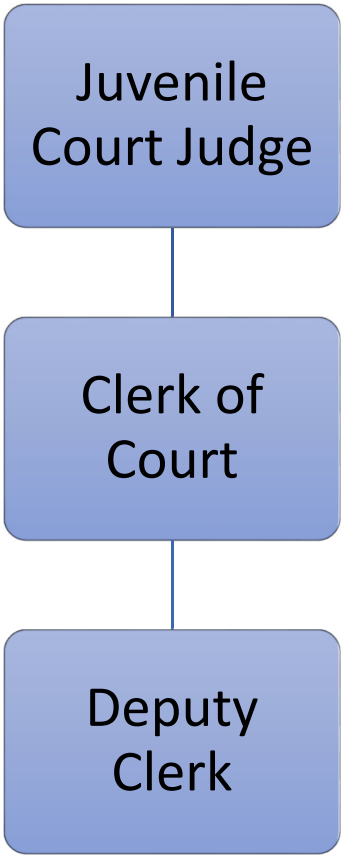
Staffing Resources

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Judge	1.00	1.00	1.00	1.00	1.00
Clerk	1.00	1.00	1.00	2.00	2.00
Total Staffing Resource	2.00	2.00	2.00	3.00	3.00

Funding Sources

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund (BOCC)	$328,493	$379,502	$328,151	$433,895	

Juvenile Court Organizational Chart



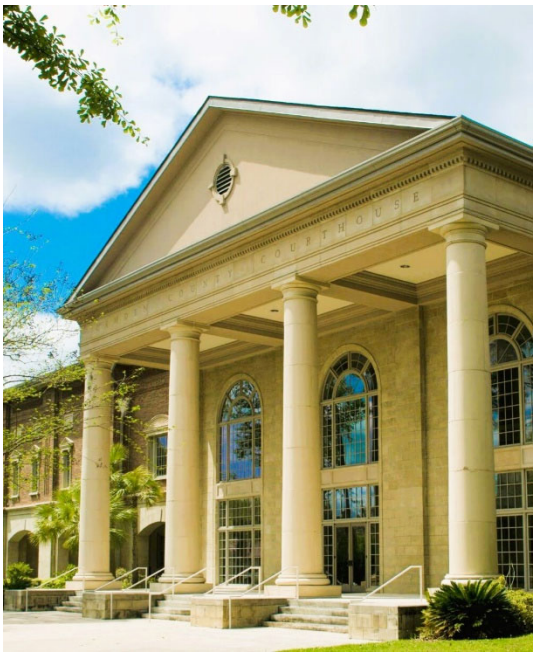
Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2400 - MAGISTRATE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2400-511100	SALARIES - REGULAR EMPLOY	230,136.47	239,277.19	226,206.53	258,430.00	267,471.00	9,041.00	3.50%
100-5-2400-512200	SOCIAL SECURITY TAXES	17,148.20	17,792.70	16,695.23	19,770.00	20,462.00	692.00	3.50%
100-5-2400-512400	RETIREMENT	5,588.46	5,562.88	5,224.64	6,492.00	6,757.00	265.00	4.08%
100-5-2400-512403	RETIREMENT: COUNTY MATCH	2,910.36	2,667.26	2,411.09	3,739.00	4,018.00	279.00	7.46%
100-5-2400-512904	UNIFORMS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**255,783.49**	**265,300.03**	**250,537.49**	**288,731.00**	**299,008.00**	**10,277.00**	**3.56%**
Class: 52 - CONTRACTED SERVICES								
100-5-2400-521335	C/S-ANNUAL SOFTWARE MAIN	176.16	999.00	3,499.00	5,450.00	3,000.00	-2,450.00	-44.95%
100-5-2400-522100	JANITORIAL - CONTRACTS	7,732.12	7,632.12	6,996.11	7,632.00	7,632.00	0.00	0.00%
100-5-2400-522201	REP & MT COMPUTERS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-2400-522202	REP & MT OFF EQUIPMENT	3,798.51	3,737.42	510.31	1,500.00	1,500.00	0.00	0.00%
100-5-2400-523200	TELEPHONE	3,106.03	3,144.82	2,939.81	3,156.00	3,156.00	0.00	0.00%
100-5-2400-523201	CELL PHONES	1,382.04	762.90	182.92	1,512.00	300.00	-1,212.00	-80.16%
100-5-2400-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-2400-523500	TRAVEL	779.15	792.00	0.00	2,400.00	2,400.00	0.00	0.00%
100-5-2400-523600	DUES & SUBSCRIPTIONS	3,724.36	1,849.09	2,443.91	7,383.00	7,383.00	0.00	0.00%
100-5-2400-523614	COURT WITNESS FEES	40.00	140.00	0.00	480.00	480.00	0.00	0.00%
100-5-2400-523620	INDIGENT ATTORNEY FEES	3,600.00	3,600.00	3,300.00	4,125.00	3,800.00	-325.00	-7.88%
100-5-2400-523700	EDUCATION & TRAINING	0.00	395.00	2,018.50	1,400.00	1,400.00	0.00	0.00%
100-5-2400-523906	COURT REPORTERS	2,635.55	2,822.15	2,428.49	3,980.00	3,980.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**26,973.92**	**25,874.50**	**24,319.05**	**39,518.00**	**35,531.00**	**-3,987.00**	**-10.09%**
Class: 53 - SUPPLIES								
100-5-2400-531100	OFFICE SUPPLIES	2,810.04	2,596.60	2,741.49	3,000.00	3,000.00	0.00	0.00%
100-5-2400-531101	MINOR OPERATING $0 - $499	1,013.08	1,349.06	877.25	1,215.00	1,215.00	0.00	0.00%
100-5-2400-531102	POSTAGE	2,805.60	3,748.55	3,962.23	4,000.00	4,000.00	0.00	0.00%
100-5-2400-531103	COMPUTER SUPPLIES	4,730.21	1,111.09	2,149.14	3,000.00	3,000.00	0.00	0.00%
100-5-2400-531104	JANITORIAL SUPPLIES	48.77	275.79	316.44	300.00	300.00	0.00	0.00%
100-5-2400-531210	WATER & SEWER	191.61	173.92	189.11	240.00	240.00	0.00	0.00%
100-5-2400-531230	ELECTRIC	10,724.76	11,782.31	11,749.17	12,000.00	12,000.00	0.00	0.00%
100-5-2400-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	2,681.13	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**22,324.07**	**21,037.32**	**24,665.96**	**23,755.00**	**23,755.00**	**0.00**	**0.00%**
	Total Department: 2400 - MAGISTRATE COURT:	**305,081.48**	**312,211.85**	**299,522.50**	**352,004.00**	**358,294.00**	**6,290.00**	**1.79%**

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Magistrate Court

Overview



The Magistrate Court serves a vital function within the Camden County community by providing accessible and affordable legal assistance in both civil and criminal matters. One of the key advantages of this court is that individuals are not required to have legal representation, making it an approachable option for all residents.

The court's jurisdiction is broad and includes:

- Civil claims involving $15,000.00 or less
- Dispossessory proceedings (landlord/tenant disputes)
- Writs of possession for personal property
- Garnishment actions
- Abandoned motor vehicles
- Mechanic's liens

As a state-mandated court, the Magistrate Court also plays a critical role in supporting law enforcement. It issues the majority of arrest and search warrants for all local Georgia P.O.S.T.-certified agencies, including:

- Camden County Sheriff's Office
- Kingsland Police Department
- St. Marys Police Department
- Department of Natural Resources (DNR)
- Naval Criminal Investigative Service (NCIS)
- Georgia Bureau of Investigation (GBI)
- Other state agencies

In addition, the court conducts bond hearings six days a week and maintains judges on call 24/7 to assist law enforcement. It also handles preliminary hearings for defendants who are unable to post bond and remain in custody at the Camden County Safety Complex.

The Magistrate Court is also responsible for adjudicating county ordinance violations and misdemeanor bad check cases.

Magistrate Court Objectives

- **Deliver exceptional customer service** to all court users, ensuring respectful and efficient interactions.

- **Assist pro se litigants** by clearly explaining court procedures, enabling them to navigate the legal system without the need for an attorney.

- **Resolve cases promptly and efficiently**, ensuring timely access to justice for all parties.

- **Foster strong interdepartmental relationships** to support cohesive county operations.

- **Operate with fiscal responsibility**, maintaining a cost-effective office and being mindful of the efficient use of taxpayer funds.

Performance Measures

Measure	Actual CY 2022	Actual CY 2023	Actual CY 2024	Projected CY 2025	Projected CY 2026
Criminal Cases Filed					
Arrest Warrants, Felony	1,352	1,173	1,565	1,700	1,600
Arrest Warrants, Misdemeanor	1,788	1,537	1,376	1,800	2,000
Search/Good Behavior	104	45	60	70	80
Bad Check Warrants & Citations	0	0	2	2	2
Ordinance Violations	50	79	57	55	60
Civil Cases Filed					
Statement of Claim	806	1,129	1,145	1,200	1,300
Dispossessory	447	717	762	800	950
Garnishment	56	87	56	70	80
Foreclosure of Personal Property	7	26	48	50	60
Hearings Held					
First Appearance/Bond Hearings	3,041	3,021	2647	3,000	3,500
Pre-Warrant/ Good Behavior Applications	24	30	8	10	10

Commitment Hearings	1,165	1,100	1,268	1,300	1,400
Bad Check Trials	0	1	1	1	1
Civil Trials	525	501	568	600	700
Funds Collected & Distributed					
Law Library	$4,803	$5,680	$6,054	$6,200	$6,500
Jail Fees	$146	$119	$1,573	$1,800	$1,900
Board of Commissioners	$38,750	$46,440	$46,494	$48,000	$50,000
Sheriff Service Fees	$82,268	$96,845	$101,972	$105,000	$108,000
Restitutions & Garnishments Collections	$66,464	$108,659	$103,818	$105,000	$107,000

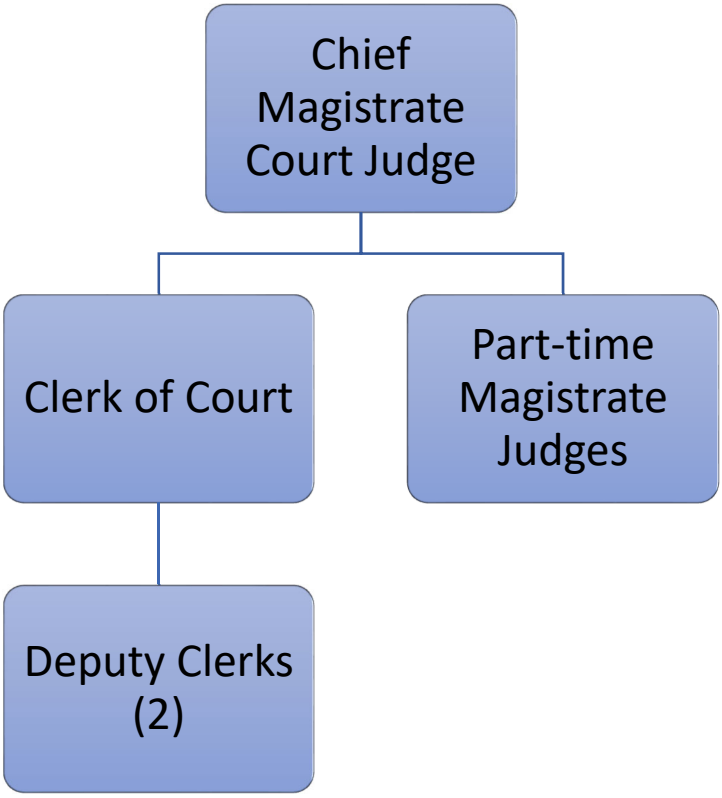
Staffing Resources

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Chief Magistrate	1.00	1.00	1.00	1.00	1.00
Part-Time Judge	1.50	1.50	1.50	1.50	1.50
Clerk of Court	1.00	1.00	1.00	1.00	1.00
Senior Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Junior Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Total Staffing Resources	5.50	5.50	5.50	5.50	5.50

Funding Sources

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund (BOCC)	$269,768	$305,081	$312,212	$352,004	$358,294

Magistrate Court Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2500 - PROBATE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2500-511100	SALARIES - REGULAR EMPLOY	267,744.00	281,820.44	272,560.91	330,570.00	348,149.00	17,579.00	5.32%
100-5-2500-511200	SALARIES - PART TIME, TEMP	12,227.07	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2500-512200	SOCIAL SECURITY TAXES	21,026.23	20,789.91	20,129.75	25,288.00	26,633.00	1,345.00	5.32%
100-5-2500-512400	RETIREMENT	6,353.32	5,412.40	7,064.77	7,784.00	9,479.00	1,695.00	21.78%
100-5-2500-512403	RETIREMENT: COUNTY MATCH	9,595.82	9,855.38	13,244.50	14,188.00	17,187.00	2,999.00	21.14%
	Total Class: 51 - SALARIES & BENEFITS:	**316,946.44**	**317,878.13**	**312,999.93**	**377,830.00**	**401,448.00**	**23,618.00**	**6.25%**
Class: 52 - CONTRACTED SERVICES								
100-5-2500-521201	LEGAL FEES	25,110.00	5,471.50	5,910.00	15,000.00	10,000.00	-5,000.00	-33.33%
100-5-2500-521250	CONTRACT SERV-COMPUTER	3,366.14	3,537.42	3,974.21	6,600.00	6,600.00	0.00	0.00%
100-5-2500-521254	CONTRACT SERVICES-ADMIN	31,226.50	31,486.00	22,943.50	46,000.00	35,000.00	-11,000.00	-23.91%
100-5-2500-521318	VITAL STATISTICS	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%
100-5-2500-521335	C/S-ANNUAL SOFTWARE MAIN	176.16	0.00	600.00	0.00	0.00	0.00	0.00%
100-5-2500-522100	JANITORIAL - CONTRACTS	9,540.12	9,540.12	8,745.11	10,001.00	10,001.00	0.00	0.00%
100-5-2500-522201	REP & MT COMPUTERS	0.00	0.00	0.00	700.00	700.00	0.00	0.00%
100-5-2500-522202	REP & MT OFF EQUIPMENT	820.85	876.55	804.23	4,800.00	4,800.00	0.00	0.00%
100-5-2500-523200	TELEPHONE	3,424.99	3,595.07	3,307.21	3,400.00	3,400.00	0.00	0.00%
100-5-2500-523201	CELL PHONES	483.82	484.43	444.75	0.00	0.00	0.00	0.00%
100-5-2500-523300	ADVERTISING & PUBLISHING	13,075.00	19,574.00	23,926.00	10,000.00	10,000.00	0.00	0.00%
100-5-2500-523400	PRINTING	8,527.00	7,476.00	6,188.00	12,000.00	12,000.00	0.00	0.00%
100-5-2500-523500	TRAVEL	1,617.96	1,540.43	0.00	1,500.00	1,500.00	0.00	0.00%
100-5-2500-523600	DUES & SUBSCRIPTIONS	645.87	599.37	748.61	1,000.00	1,000.00	0.00	0.00%
100-5-2500-523614	COURT WITNESS FEES	1,075.00	800.00	375.00	2,000.00	2,000.00	0.00	0.00%
100-5-2500-523620	INDIGENT ATTORNEY FEES	8,400.00	8,400.00	7,740.00	8,500.00	8,500.00	0.00	0.00%
100-5-2500-523700	EDUCATION & TRAINING	1,060.00	1,661.84	1,212.00	2,500.00	2,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**116,049.41**	**102,542.73**	**94,418.62**	**131,501.00**	**115,501.00**	**-16,000.00**	**-12.17%**
Class: 53 - SUPPLIES								
100-5-2500-531100	OFFICE SUPPLIES	3,176.71	2,310.48	2,081.50	3,000.00	3,000.00	0.00	0.00%
100-5-2500-531101	MINOR OPERATING $0 - $499	31.90	721.71	288.81	500.00	500.00	0.00	0.00%
100-5-2500-531102	POSTAGE	10,342.46	7,552.21	7,922.80	7,500.00	7,500.00	0.00	0.00%
100-5-2500-531103	COMPUTER SUPPLIES	3,941.15	1,121.81	1,093.52	2,500.00	2,500.00	0.00	0.00%
100-5-2500-531104	JANITORIAL SUPPLIES	48.77	191.09	417.94	500.00	500.00	0.00	0.00%
100-5-2500-531107	RECORDING SUPPLIES	4,191.36	2,992.84	2,609.00	4,000.00	4,000.00	0.00	0.00%
100-5-2500-531210	WATER & SEWER	239.53	217.41	236.40	250.00	250.00	0.00	0.00%
100-5-2500-531230	ELECTRIC	13,405.89	14,727.80	14,686.39	11,500.00	11,500.00	0.00	0.00%
100-5-2500-531300	OTHER SUPPLIES	286.89	590.58	575.31	0.00	0.00	0.00	0.00%

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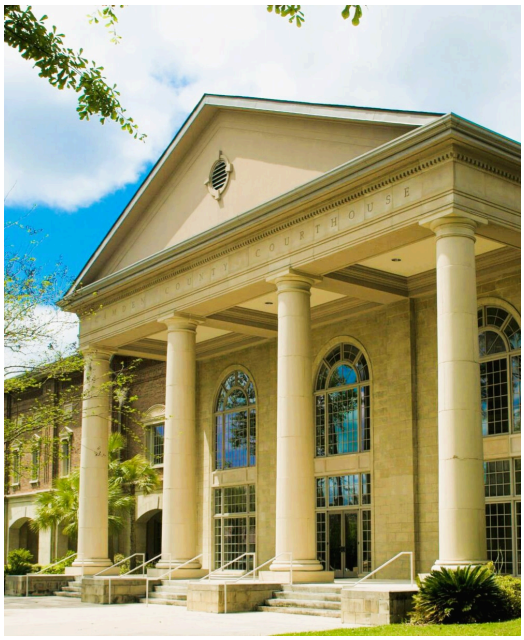
Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-2500-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**35,664.66**	**30,425.93**	**29,911.67**	**30,250.00**	**30,250.00**	**0.00**	**0.00%**
	Total Department: 2500 - PROBATE COURT:	**468,660.51**	**450,846.79**	**437,330.22**	**539,581.00**	**547,199.00**	**7,618.00**	**1.41%**

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Probate Court

Overview



The Probate Court has many responsibilities that include processing petitions for the Administrator or Executor for families who have lost a loved one; providing Guardianships and Conservatorships for minors and adult wards; handling all citations issued by the CCS1 D, Ga State Patrol and Ga DNR; issuing all marriage licenses; performing weddings; providing birth certificates, marriage licenses and death certificates; processing all Weapons Carry license applications. It is the mission of the Camden County Probate Court to provide excellent customer service; make sure all Probate Court matters are handles according to the laws of the State of Georgia; maintain excellent working relationships with all county departments; and, run a fiscally responsible office, always being mindful of the taxpayers' money. Probate Court is a state and locally-mandated program.

Camden County Goals and Objectives

✓		Financially Sound County Providing Exceptional Service and Value
		Strengthen and Grow the Local Economy
		Managed Growth and Plan for Resiliency
		Foster a Great Place to Live

Performance Measures

Measure	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Administration of Descendant's Estate	50	50	50	50	50
Will Probate Proceedings	75	75	75	75	75
Years Support	5	5	5	5	5
Guardianship/ Conservator Ward	10	10	10	10	10
Guardianship / Conservator Minor	25	25	25	25	25
Petition to Leave, Sell, or Encumber	5	5	5	5	5
Miscellaneous Estate Guardianship Proceedings	80	80	80	80	80
Inventories or Returns Filed Marriage License Applications	10	10	10	10	10
Firearm License Applications	550	550	550	550	550
Traffic Cases Filed- Citations	1,750	1,750	1,750	1,750	1,750
Vital Records- Birth	12,000	12,000	12,000	12,000	12,000
Vital Records- Death	1,650	1,650	1,650	1,650	1,650

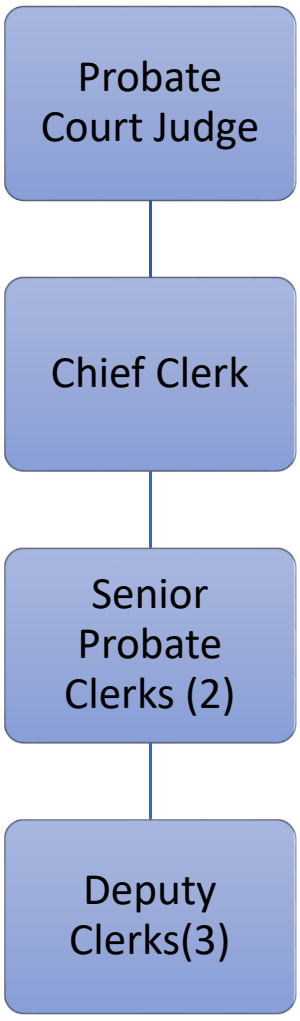
Staffing Resources

Position	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026
Probate Judge	1.00	1.00	1.00	1.00	1.00
Chief Clerk	1.00	1.00	1.00	1.00	1.00
Probate Clerk	2.00	2.00	2.00	2.00	3.00
Traffic Clerks	2.00	2.00	2.00	2.00	2.00
Part-time Staff	1.00	1.00	1.00	1.00	0.00
Total Staffing Resources	7.00	7.00	7.00	7.00	7.00

Funding Sources

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026
General Fund $(BOCC)	$527,244	$514,871	$528,909	$539,581	$547,199

Probate Court Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2800 - PUBLIC DEFENDER								
Class: 51 - SALARIES & BENEFITS								
100-5-2800-511600	SALARIES - MONTHLY	118,999.92	107,000.08	104,099.97	28,115.00	28,115.00	0.00	0.00%
100-5-2800-512200	SOCIAL SECURITY TAXES	9,103.68	8,185.50	7,963.74	2,151.00	2,151.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**128,103.60**	**115,185.58**	**112,063.71**	**30,266.00**	**30,266.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-2800-521333	CONTRACT SVC-INDIGENT DEF	-106,484.62	-106,484.62	-103,549.62	0.00	0.00	0.00	0.00%
100-5-2800-522100	JANITORIAL - CONTRACTS	2,676.28	2,426.28	2,224.09	2,426.00	2,426.00	0.00	0.00%
100-5-2800-523200	TELEPHONE	5,706.67	5,767.06	5,349.59	5,820.00	5,820.00	0.00	0.00%
100-5-2800-523620	INDIGENT ATTORNEY FEES	0.00	0.00	280.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**-98,101.67**	**-98,291.28**	**-95,695.94**	**8,246.00**	**8,246.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-2800-531104	JANITORIAL SUPPLIES	196.13	335.06	227.30	300.00	300.00	0.00	0.00%
100-5-2800-531210	WATER & SEWER	383.44	351.50	303.92	360.00	360.00	0.00	0.00%
100-5-2800-531230	ELECTRIC	1,674.06	1,777.34	1,831.56	1,960.00	1,960.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**2,253.63**	**2,463.90**	**2,362.78**	**2,620.00**	**2,620.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2800-572014	JUDICIAL CIRCUIT BUDGET	265,766.76	313,337.00	304,794.27	332,503.00	390,720.00	58,217.00	17.51%
	Total Class: 57 - INTERGOVERNMENTAL:	**265,766.76**	**313,337.00**	**304,794.27**	**332,503.00**	**390,720.00**	**58,217.00**	**17.51%**
	Total Department: 2800 - PUBLIC DEFENDER:	**298,022.32**	**332,695.20**	**323,524.82**	**373,635.00**	**431,852.00**	**58,217.00**	**15.58%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2150 - SUPERIOR COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2150-511100	SALARIES - REGULAR EMPLOY	25,121.15	18,421.71	16,900.30	18,000.00	18,000.00	0.00	0.00%
100-5-2150-511600	SALARIES - MONTHLY	121,992.00	121,992.00	111,826.00	123,192.00	123,192.00	0.00	0.00%
100-5-2150-512200	SOCIAL SECURITY TAXES	11,166.11	10,650.92	9,764.39	10,801.00	10,801.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**158,279.26**	**151,064.63**	**138,490.69**	**151,993.00**	**151,993.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-2150-521254	CONTRACT - ADMINISTRATION	3,396.21	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2150-521335	C/S-ANNUAL SOFTWARE MAIN	23,850.00	26,388.38	26,388.38	26,381.00	27,700.00	1,319.00	5.00%
100-5-2150-522100	JANITORIAL - CONTRACTS	23,600.07	23,611.24	21,646.02	23,640.00	23,640.00	0.00	0.00%
100-5-2150-522202	REP & MT OFF EQUIPMENT	29.77	41.24	51.14	500.00	100.00	-400.00	-80.00%
100-5-2150-523200	TELEPHONE	7,992.03	8,177.47	7,647.41	8,040.00	8,340.00	300.00	3.73%
100-5-2150-523201	CELL PHONES	409.07	502.20	460.35	540.00	502.00	-38.00	-7.04%
100-5-2150-523600	DUES & SUBSCRIPTIONS	2,202.37	2,354.37	2,194.61	3,019.00	3,204.00	185.00	6.13%
100-5-2150-523612	JURY FEES	31,491.40	33,069.67	30,207.76	45,000.00	40,000.00	-5,000.00	-11.11%
100-5-2150-523614	COURT WITNESS FEES	75.00	25.00	0.00	500.00	500.00	0.00	0.00%
100-5-2150-523901	ELECTION EMPLOYEES	83.70	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2150-523906	COURT REPORTERS	56,211.95	55,016.25	48,942.59	66,000.00	66,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**149,341.57**	**149,185.82**	**137,538.26**	**173,620.00**	**169,986.00**	**-3,634.00**	**-2.09%**
Class: 53 - SUPPLIES								
100-5-2150-531100	OFFICE SUPPLIES	445.04	266.96	319.73	400.00	400.00	0.00	0.00%
100-5-2150-531101	MINOR OPERATING $0 - $499	250.74	274.56	850.45	1,000.00	1,000.00	0.00	0.00%
100-5-2150-531102	POSTAGE	2,837.70	3,783.67	3,967.26	3,000.00	3,500.00	500.00	16.67%
100-5-2150-531103	COMPUTER SUPPLIES	234.01	472.16	0.00	500.00	500.00	0.00	0.00%
100-5-2150-531104	JANITORIAL SUPPLIES	1,996.67	2,376.34	2,104.70	2,400.00	2,350.00	-50.00	-2.08%
100-5-2150-531210	WATER & SEWER	574.87	521.76	567.33	504.00	644.00	140.00	27.78%
100-5-2150-531230	ELECTRIC	32,174.20	35,346.72	35,247.37	37,921.00	38,446.00	525.00	1.38%
100-5-2150-531300	OTHER SUPPLIES	1,493.34	1,738.28	1,768.60	1,460.00	1,550.00	90.00	6.16%
	Total Class: 53 - SUPPLIES:	**40,006.57**	**44,780.45**	**44,825.44**	**47,185.00**	**48,390.00**	**1,205.00**	**2.55%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2150-572013	DRUG COURT	90,999.96	90,999.96	83,416.63	91,000.00	45,500.00	-45,500.00	-50.00%
100-5-2150-572014	JUDICIAL CIRCUIT BUDGET	81,811.04	86,798.84	79,830.90	86,704.00	86,704.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**172,811.00**	**177,798.80**	**163,247.53**	**177,704.00**	**132,204.00**	**-45,500.00**	**-25.60%**
	Total Department: 2150 - SUPERIOR COURT:	**520,438.40**	**522,829.70**	**484,101.92**	**550,502.00**	**502,573.00**	**-47,929.00**	**-8.71%**

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Section 4: Public Safety

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3450 - ADULT PROBATION								
Class: 52 - CONTRACTED SERVICES								
100-5-3450-522100	JANITORIAL - CONTRACTS	3,439.32	3,439.32	3,152.71	3,445.00	3,445.00	0.00	0.00%
100-5-3450-523200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3450-523201	CELL PHONES	959.55	964.86	891.33	975.00	975.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**4,398.87**	**4,404.18**	**4,044.04**	**4,420.00**	**4,420.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3450-531104	JANITORIAL SUPPLIES	113.90	335.07	373.11	480.00	480.00	0.00	0.00%
100-5-3450-531210	WATER & SEWER	825.44	729.80	949.97	660.00	720.00	60.00	9.09%
100-5-3450-531230	ELECTRIC	5,607.11	5,636.40	6,285.91	6,300.00	6,000.00	-300.00	-4.76%
	Total Class: 53 - SUPPLIES:	**6,546.45**	**6,701.27**	**7,608.99**	**7,440.00**	**7,200.00**	**-240.00**	**-3.23%**
	Total Department: 3450 - ADULT PROBATION:	**10,945.32**	**11,105.45**	**11,653.03**	**11,860.00**	**11,620.00**	**-240.00**	**-2.02%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3910 - ANIMAL CONTROL								
Class: 51 - SALARIES & BENEFITS								
100-5-3910-511100	SALARIES - REGULAR EMPLOY	127,683.82	150,233.51	126,864.49	186,769.00	160,918.00	-25,851.00	-13.84%
100-5-3910-511102	SALARIES-SELLBACK LEAVE	754.00	0.00	792.00	700.00	500.00	-200.00	-28.57%
100-5-3910-511200	SALARIES - TEMP. EMPLOYEE	0.00	0.00	18,225.00	0.00	39,976.00	39,976.00	0.00%
100-5-3910-511300	OVERTIME	2,630.01	5,559.90	7,696.13	2,500.00	5,000.00	2,500.00	100.00%
100-5-3910-512200	SOCIAL SECURITY TAXES	9,248.51	11,204.63	11,243.86	14,770.00	14,308.00	-462.00	-3.13%
100-5-3910-512400	RETIREMENT	2,324.13	3,349.19	3,826.37	5,792.00	4,299.00	-1,493.00	-25.78%
100-5-3910-512403	RETIREMENT: COUNTY MATCH	1,705.69	3,243.19	4,465.84	6,696.00	5,344.00	-1,352.00	-20.19%
100-5-3910-512904	UNIFORMS	1,284.85	687.99	772.63	1,100.00	500.00	-600.00	-54.55%
100-5-3910-512905	SAFETY EQUIPMENT	772.20	111.99	392.20	750.00	500.00	-250.00	-33.33%
	Total Class: 51 - SALARIES & BENEFITS:	**146,403.21**	**174,390.40**	**174,278.52**	**219,077.00**	**231,345.00**	**12,268.00**	**5.60%**
Class: 52 - CONTRACTED SERVICES								
100-5-3910-521203	DRUG SCREEN/BACKGROUND (	0.00	0.00	45.00	0.00	0.00	0.00	0.00%
100-5-3910-521230	CONTRACTED R&M ALL BLDGS	0.00	8,040.26	4,100.00	10,000.00	2,500.00	-7,500.00	-75.00%
100-5-3910-521250	CONTRACT SERV-COMPUTER	0.00	0.00	0.00	2,500.00	0.00	-2,500.00	-100.00%
100-5-3910-521305	ANIMAL CONTROL CONTRACT	167,749.92	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3910-521306	ANIMAL MEDICAL	0.00	34,579.62	60,112.41	50,000.00	60,000.00	10,000.00	20.00%
100-5-3910-521307	KENNEL	0.00	26,805.65	36,363.51	15,000.00	5,000.00	-10,000.00	-66.67%
100-5-3910-522100	JANITORIAL - CONTRACTS	1,759.92	1,759.92	1,613.26	2,000.00	2,000.00	0.00	0.00%
100-5-3910-522201	REP & MT COMPUTERS	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%
100-5-3910-522202	REP & MT OFF EQUIPMENT	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
100-5-3910-522203	REP & MT RADIOS	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%
100-5-3910-522220	REP & MT VEHICLES	558.57	287.19	5,197.67	1,000.00	1,000.00	0.00	0.00%
100-5-3910-523200	TELEPHONE	1,915.92	1,920.72	1,747.77	2,000.00	2,000.00	0.00	0.00%
100-5-3910-523201	CELL PHONES	2,091.44	2,133.84	1,960.12	2,200.00	2,100.00	-100.00	-4.55%
100-5-3910-523400	PRINTING	408.46	632.70	0.00	1,200.00	250.00	-950.00	-79.17%
100-5-3910-523500	TRAVEL	0.00	0.00	4,532.68	500.00	1,200.00	700.00	140.00%
100-5-3910-523600	DUES & SUBSCRIPTIONS	279.36	139.36	107.61	500.00	250.00	-250.00	-50.00%
100-5-3910-523700	EDUCATION & TRAINING	794.00	1,700.00	1,104.02	2,000.00	1,000.00	-1,000.00	-50.00%
100-5-3910-523800	PROFESSIONAL LICENSES	0.00	0.00	100.00	400.00	200.00	-200.00	-50.00%
	Total Class: 52 - CONTRACTED SERVICES:	**175,557.59**	**77,999.26**	**116,984.05**	**90,000.00**	**77,500.00**	**-12,500.00**	**-13.89%**
Class: 53 - SUPPLIES								
100-5-3910-531100	OFFICE SUPPLIES	120.03	462.28	225.74	750.00	400.00	-350.00	-46.67%
100-5-3910-531101	MINOR OPERATING $0 - $499	99.01	16,713.16	7,288.12	2,500.00	5,000.00	2,500.00	100.00%
100-5-3910-531102	POSTAGE	17.37	108.02	30.99	200.00	200.00	0.00	0.00%
100-5-3910-531103	COMPUTER SUPPLIES	1,107.90	962.97	817.84	750.00	1,000.00	250.00	33.33%
100-5-3910-531104	JANITORIAL SUPPLIES	128.38	243.45	169.34	250.00	3,000.00	2,750.00	1,100.00%
100-5-3910-531106	MEDICAL SUPPLIES-GENERAL	0.00	820.93	0.00	1,500.00	250.00	-1,250.00	-83.33%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3910-531120	TIRES & TUBES	0.00	588.77	0.00	1,500.00	1,250.00	-250.00	-16.67%
100-5-3910-531122	VEHICLE SUPPLIES	1,113.67	540.48	1,248.44	750.00	1,000.00	250.00	33.33%
100-5-3910-531130	R & M Building Supplies	0.00	0.00	0.00	7,500.00	21,000.00	13,500.00	180.00%
100-5-3910-531210	WATER & SEWER	299.20	394.55	487.10	500.00	500.00	0.00	0.00%
100-5-3910-531230	ELECTRIC	2,856.96	2,761.79	3,015.09	4,500.00	3,000.00	-1,500.00	-33.33%
100-5-3910-531270	FUEL	11,144.40	8,849.24	8,479.65	11,000.00	9,000.00	-2,000.00	-18.18%
100-5-3910-531300	OTHER SUPPLIES	107.07	152.91	113.61	12,500.00	1,000.00	-11,500.00	-92.00%
100-5-3910-531304	ANIMAL FOOD AND SUPPLIES	354.34	1,334.05	4,483.52	3,500.00	3,500.00	0.00	0.00%
100-5-3910-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	7,619.92	1,500.00	1,000.00	-500.00	-33.33%
100-5-3910-531601	COMPUTERS $500 - $9,999	0.00	751.60	798.20	3,500.00	0.00	-3,500.00	-100.00%
100-5-3910-531602	RADIOS $500 - $9,999	0.00	0.00	0.00	500.00	200.00	-300.00	-60.00%
	Total Class: 53 - SUPPLIES:	**17,348.33**	**34,684.20**	**34,777.56**	**53,200.00**	**51,300.00**	**-1,900.00**	**-3.57%**
	Total Department: 3910 - ANIMAL CONTROL:	**339,309.13**	**287,073.86**	**326,040.13**	**362,277.00**	**360,145.00**	**-2,132.00**	**-0.59%**

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ANIMAL CONTROL

MISSION: To maintain the health and safety of Camden County residents and guests while also promoting the most humane treatment and welfare of its animals. Camden County Animal Control is committed ensuring the safety of the community while also supporting and advocating for the best possible outcomes for both citizens and animals via enforcement, education and veterinarian relationships.

DESCRIPTION: Animal Control enforces the Codes of Ordinances that apply to responsible pet ownership, conducts welfare checks, and oversees the state mandated Rabies Control. Animal Control ensures the general welfare of domesticated animals and issues warnings/citations for violations of County Ordinances.

COUNTY STRATEGIC PLAN 2025-2030-2040

Animal Control goals and strategies align with the County's strategic plan GOAL 1 in providing exceptional service and value and GOAL 4 in options for a facility and Animal Control outcomes.

DEPARTMENT GOALS

1 Completion of all NACA Training and re-certifications
2 Develop procedures in accordance with GDOA upon facility completion
3 Enrichment of animals currently in facility
4 Maintain save rate of animals in facility

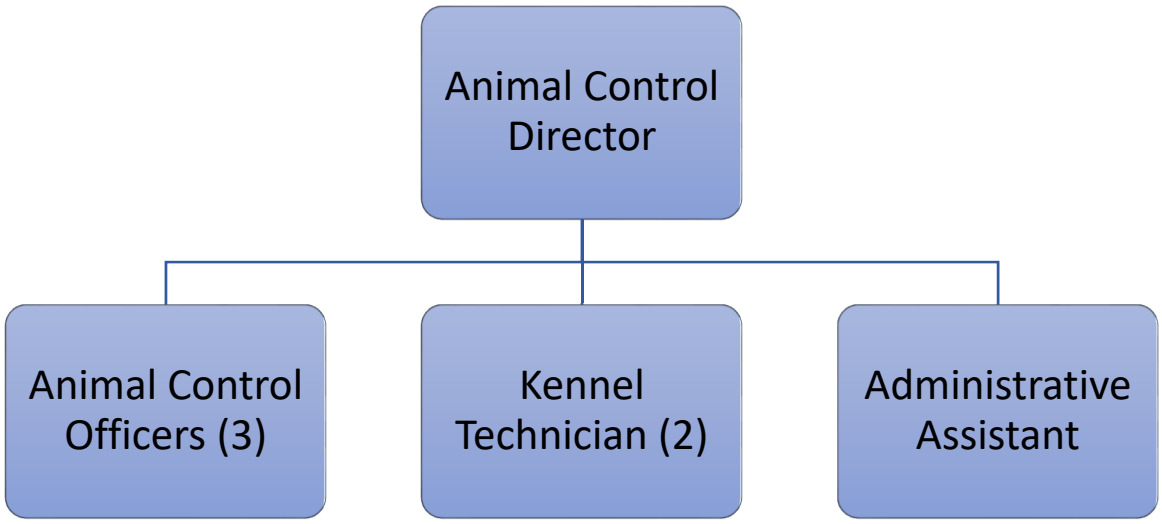
DEPARTMENT STRATEGIES		Goal Alignment
A	Stay up to date on new releases of NACA certifications corresponding to staffing	1
B	Develop and create policy within Animal Control to ensure knowledge and understanding of governing body	2
C	Utilize play yard and kennels to the maximum potential by interaction and testing behaviors	1, 3, 4
D	Ensure every opportunity for adoption/fostering has been utilized	1, 3, 4

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
NACA Certification/Re-Certifications	100%	100.0%	100.00%	100.0%	A
Successfully complete each and all GDOA inspections	100%	100%	100%	100%	B, C, D
Interact with each and every dog in the facility to produce the best possible outcome for adoption/fostering	100%	100%	100%	100%	C, D
Maintain a save rate in the facility	90%	95%	85%	90%	C, D

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$287,074	$362,227	$360,145

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Administrative Assistant	1.00	1.00	1.00
Animal Control Officer	3.00	3.00	3.00
Kennel Technician	0.00	2.00	2.00
Total Staffing Resources	*4.00*	*6.00*	*6.00*

Animal Control Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3700 - CORONER & MEDICAL EXAM								
Class: 51 - SALARIES & BENEFITS								
100-5-3700-511600	SALARIES - MONTHLY	26,900.00	34,925.00	33,300.00	36,050.00	38,100.00	2,050.00	5.69%
100-5-3700-512200	SOCIAL SECURITY TAXES	2,057.86	2,671.75	2,547.52	2,800.00	2,915.00	115.00	4.11%
100-5-3700-512904	UNIFORMS	0.00	0.00	0.00	275.00	275.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**28,957.86**	**37,596.75**	**35,847.52**	**39,125.00**	**41,290.00**	**2,165.00**	**5.53%**
Class: 52 - CONTRACTED SERVICES								
100-5-3700-521226	CONT SVS CORONER TRANSFEI	14,231.05	19,699.40	11,005.45	15,750.00	15,750.00	0.00	0.00%
100-5-3700-522100	JANITORIAL - CONTRACTS	4,399.68	4,399.68	4,033.04	4,400.00	4,400.00	0.00	0.00%
100-5-3700-522201	REP & MT COMPUTERS	450.00	450.00	450.00	450.00	450.00	0.00	0.00%
100-5-3700-522202	REP & MT OFF EQUIPMENT	9.15	9.15	0.00	0.00	0.00	0.00	0.00%
100-5-3700-522203	REP & MT RADIOS	100.65	100.65	100.65	110.00	110.00	0.00	0.00%
100-5-3700-522320	EQUIPMENT RENTAL	200.00	200.00	200.00	200.00	200.00	0.00	0.00%
100-5-3700-523200	TELEPHONE	377.91	381.24	364.16	380.00	400.00	20.00	5.26%
100-5-3700-523500	TRAVEL	1,482.00	2,717.00	2,717.00	2,214.00	2,720.00	506.00	22.85%
100-5-3700-523600	DUES & SUBSCRIPTIONS	300.00	300.00	300.00	450.00	450.00	0.00	0.00%
100-5-3700-523700	EDUCATION & TRAINING	720.00	1,320.00	1,732.00	2,850.00	2,850.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**22,270.44**	**29,577.12**	**20,902.30**	**26,804.00**	**27,330.00**	**526.00**	**1.96%**
Class: 53 - SUPPLIES								
100-5-3700-531100	OFFICE SUPPLIES	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-3700-531101	MINOR OPERATING $0 - $499	0.00	140.00	993.72	0.00	0.00	0.00	0.00%
100-5-3700-531102	POSTAGE	176.00	188.00	194.00	190.00	194.00	4.00	2.11%
100-5-3700-531103	COMPUTER SUPPLIES	309.96	0.00	54.80	0.00	0.00	0.00	0.00%
100-5-3700-531106	MEDICAL SUPPLIES-GENERAL	2,392.99	2,004.01	1,775.82	2,340.00	2,340.00	0.00	0.00%
100-5-3700-531122	VEHICLE SUPPLIES	0.00	22.76	0.00	500.00	300.00	-200.00	-40.00%
100-5-3700-531198	PROPANE	144.08	0.00	441.90	145.00	230.00	85.00	58.62%
100-5-3700-531210	WATER & SEWER	400.66	463.96	524.90	360.00	620.00	260.00	72.22%
100-5-3700-531230	ELECTRIC	2,732.24	3,610.97	3,420.08	3,500.00	4,000.00	500.00	14.29%
100-5-3700-531270	FUEL	3.07	0.00	0.00	500.00	0.00	-500.00	-100.00%
	Total Class: 53 - SUPPLIES:	**6,159.00**	**6,429.70**	**7,405.22**	**7,635.00**	**7,784.00**	**149.00**	**1.95%**
Total Department: 3700 - CORONER & MEDICAL EXAM:		**57,387.30**	**73,603.57**	**64,155.04**	**73,564.00**	**76,404.00**	**2,840.00**	**3.86%**

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Coroner

Overview

The Coroner's Office administrates the tasks related to the deceased; such as, collecting bodies from the site where they are discovered; identifying bodies; determining the cause of death; granting exhumation as a medical examiner; performing an autopsy on the body; and issuing a formal death certificate. Key objectives of the Coroner's office include fostering good cooperation between the Coroners' Office and other law enforcement officials; promoting a better understanding to the public with respect to the nature of services rendered by the Coroners' Office and promoting the adoption of more scientific methods for the detection of a crime; and elevating the standards of the office. The coroner's office is a state-mandated program.

Performance Measures

Measure	Estimated FY 2022	Estimated FY 2023	Estimated FY 2024	Estimated FY 2025	Estimated FY 2026
Number of Coroners Investigations	125	130	160	160	160

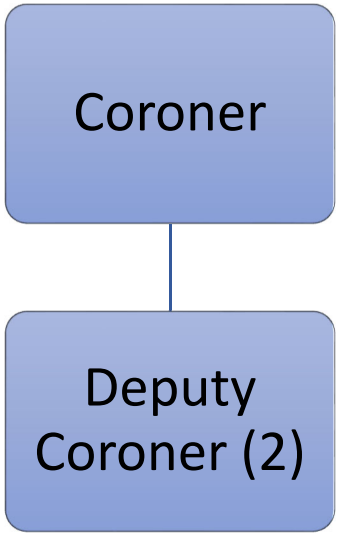
Staffing Resources

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Coroner	1.00	1.00	1.00	1.00	1.00
Deputy Coroner	3.00	3.00	3.00	2.00	2.00
Total Staffing Resources	4.00	4.00	4.00	3.00	3.00

Funding Sources

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund $ (BOCC)	$49,060	$53,891	$73,604	$73,564	$76,404

Coroner Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3400 - CORRECTIONS/JAIL								
Class: 51 - SALARIES & BENEFITS								
100-5-3400-511100	SALARIES - REGULAR EMPLOY	2,094,457.79	2,163,639.11	2,390,453.20	2,918,413.00	2,417,517.00	-500,896.00	-17.16%
100-5-3400-511102	SALARIES-SELLBACK LEAVE	28,963.60	35,081.39	28,755.93	0.00	0.00	0.00	0.00%
100-5-3400-511200	SALARIES - TEMP. EMPLOYEE	6,929.33	14,058.00	29,254.52	13,200.00	40,399.00	27,199.00	206.05%
100-5-3400-511300	OVERTIME	86,044.21	383,724.96	207,332.04	80,000.00	65,000.00	-15,000.00	-18.75%
100-5-3400-512200	SOCIAL SECURITY TAXES	163,929.32	192,908.88	197,173.43	223,259.00	196,094.00	-27,165.00	-12.17%
100-5-3400-512400	RETIREMENT	51,398.19	52,736.66	55,295.59	54,587.00	69,730.00	15,143.00	27.74%
100-5-3400-512403	RETIREMENT: COUNTY MATCH	59,291.39	56,011.42	54,605.48	54,879.00	83,729.00	28,850.00	52.57%
100-5-3400-512404	RETIREMENT-PENSION FUND	10,443.28	9,330.26	12,722.50	38,488.00	34,180.00	-4,308.00	-11.19%
100-5-3400-512904	UNIFORMS	15,907.23	18,449.57	15,330.88	58,400.00	12,300.00	-46,100.00	-78.94%
100-5-3400-512905	SAFETY EQUIPMENT	9,708.74	3,802.58	5,887.00	7,000.00	6,500.00	-500.00	-7.14%
	Total Class: 51 - SALARIES & BENEFITS:	**2,527,073.08**	**2,929,742.83**	**2,996,810.57**	**3,448,226.00**	**2,925,449.00**	**-522,777.00**	**-15.16%**
Class: 52 - CONTRACTED SERVICES								
100-5-3400-521201	LEGAL FEES	3.90	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-521202	MEDICAL PRISONERS	162,034.12	340,879.72	403,712.06	325,600.00	389,000.00	63,400.00	19.47%
100-5-3400-521203	DRUG SCREEN/BACKGROUND (	0.00	85.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-521230	CONTRACTED R&M ALL BLDGS	5,067.23	9,533.78	3,886.70	6,500.00	3,000.00	-3,500.00	-53.85%
100-5-3400-521250	CONTRACT SERV-COMPUTER	55,276.40	54,218.40	50,871.70	54,219.00	54,219.00	0.00	0.00%
100-5-3400-521254	CONTRACT SERV-ADMINISTRA	129.75	259.50	84.00	0.00	0.00	0.00	0.00%
100-5-3400-521310	CONT SCVS-HOUSE INMATES	140,560.00	43,750.00	1,120.00	69,780.00	4,000.00	-65,780.00	-94.27%
100-5-3400-521335	C/S-ANNUAL SOFTWARE MAIN	78,633.72	100,111.74	86,468.71	113,090.00	141,322.00	28,232.00	24.96%
100-5-3400-521340	CONTRACT LABOR-INMATE ME	226,457.48	251,673.70	283,801.37	217,653.00	274,681.00	57,028.00	26.20%
100-5-3400-522202	REP & MT OFF EQUIPMENT	12,774.70	3,506.06	4,151.86	11,387.00	1,472.00	-9,915.00	-87.07%
100-5-3400-522203	REP & MT RADIOS	8,854.80	8,849.80	7,379.00	10,223.00	6,600.00	-3,623.00	-35.44%
100-5-3400-522204	REP & MT OTHER EQUIPMENT	1,213.88	1,368.00	0.00	3,000.00	3,000.00	0.00	0.00%
100-5-3400-522220	REP & MT VEHICLES	6,690.85	1,255.00	10,239.70	2,500.00	7,500.00	5,000.00	200.00%
100-5-3400-522320	EQUIPMENT RENTAL	0.00	0.00	541.68	0.00	0.00	0.00	0.00%
100-5-3400-523200	TELEPHONE	0.00	736.28	0.00	0.00	0.00	0.00	0.00%
100-5-3400-523201	CELL PHONES	5,590.45	4,578.39	5,531.44	4,800.00	4,800.00	0.00	0.00%
100-5-3400-523300	ADVERTISING & PUBLISHING	4,779.42	1,740.10	1,130.00	3,000.00	2,000.00	-1,000.00	-33.33%
100-5-3400-523400	PRINTING	0.00	436.88	1,050.27	200.00	1,000.00	800.00	400.00%
100-5-3400-523500	TRAVEL	30,331.77	20,461.86	9,676.07	20,000.00	10,000.00	-10,000.00	-50.00%
100-5-3400-523505	TRAVEL-PRISONER WARRANTS	13,905.70	18,646.70	10,990.50	20,000.00	10,000.00	-10,000.00	-50.00%
100-5-3400-523600	DUES & SUBSCRIPTIONS	52.41	809.73	556.67	250.00	350.00	100.00	40.00%
100-5-3400-523700	EDUCATION & TRAINING	6,587.98	3,003.73	2,865.50	3,000.00	3,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**758,944.56**	**865,904.37**	**884,057.23**	**865,202.00**	**915,944.00**	**50,742.00**	**5.86%**
Class: 53 - SUPPLIES								
100-5-3400-531100	OFFICE SUPPLIES	6,374.35	4,904.69	5,144.99	5,500.00	4,000.00	-1,500.00	-27.27%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3400-531101	MINOR OPERATING $0 - $499	9,439.79	8,415.60	12,967.86	10,000.00	8,000.00	-2,000.00	-20.00%
100-5-3400-531102	POSTAGE	2,622.81	1,798.83	180.53	2,200.00	500.00	-1,700.00	-77.27%
100-5-3400-531103	COMPUTER SUPPLIES	579.01	1,549.89	224.87	600.00	400.00	-200.00	-33.33%
100-5-3400-531104	JANITORIAL SUPPLIES	16,485.82	20,635.36	10,334.39	10,000.00	7,500.00	-2,500.00	-25.00%
100-5-3400-531106	MEDICAL SUPPLIES-GENERAL	0.00	396.30	1,897.16	1,000.00	1,000.00	0.00	0.00%
100-5-3400-531120	TIRES & TUBES	3,277.75	1,577.12	1,840.37	2,000.00	1,500.00	-500.00	-25.00%
100-5-3400-531122	VEHICLE SUPPLIES	8,915.73	7,994.39	4,494.75	8,300.00	5,000.00	-3,300.00	-39.76%
100-5-3400-531130	R & M BUILDING SUPPLIES	1,792.74	1,212.89	1,025.20	3,000.00	2,000.00	-1,000.00	-33.33%
100-5-3400-531160	PRISONER CLOTHING & SUPP	-35.31	-231.01	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3400-531198	PROPANE	6,412.77	5,217.26	6,037.97	5,000.00	6,500.00	1,500.00	30.00%
100-5-3400-531210	WATER & SEWER	52,733.93	28,027.29	18,169.75	40,000.00	32,400.00	-7,600.00	-19.00%
100-5-3400-531230	ELECTRIC	129,914.65	159,447.96	162,600.64	125,000.00	125,000.00	0.00	0.00%
100-5-3400-531250	OIL	271.14	0.00	1,171.24	0.00	250.00	250.00	0.00%
100-5-3400-531300	OTHER SUPPLIES	1,322.49	1,216.85	-2,297.63	1,500.00	1,500.00	0.00	0.00%
100-5-3400-531600	SMALL EQUIP $500 - $9,999	5,059.74	3,539.94	4,578.77	1,000.00	1,500.00	500.00	50.00%
100-5-3400-531601	COMPUTERS $500 - $9,999	3,260.84	3,495.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-531602	RADIOS $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-531603	FURNITURE $500 - $9,999	2,226.84	3,277.07	857.13	0.00	0.00	0.00	0.00%
100-5-3400-531714	COMMUNITY EDUCATION	0.00	0.00	393.33	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**250,655.09**	**252,475.43**	**229,621.32**	**216,100.00**	**198,050.00**	**-18,050.00**	**-8.35%**
Class: 54 - CAPITAL OUTLAY								
100-5-3400-542400	COMPUTERS > $10,000	0.00	0.00	4,417.50	0.00	0.00	0.00	0.00%
100-5-3400-542600	OTHER EQUIP > $10,000	0.00	0.00	1,368.80	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**5,786.30**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3400 - CORRECTIONS/JAIL:	**3,536,672.73**	**4,048,122.63**	**4,116,275.42**	**4,529,528.00**	**4,039,443.00**	**-490,085.00**	**-10.82%**

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CCSO-Jail and Corrections

MISSION: Our mission is to collaborate with the community to ensure the safety and well-being of our citizens by preventing crime, upholding the principles enshrined in the U.S. Constitution, and delivering justice with fairness, integrity, and respect.

DESCRIPTION: The Camden County Jail is a correctional facility designed to house individuals who are awaiting trial or sentencing and those who have been convicted of less serious crimes and are serving short-term sentences. The purpose of the jail is to provide detention for people involved in criminal proceedings within the jurisdiction of the Camden County.

COUNTY STRATEGIC PLAN 2025-2030-2040

The Camden County Jail goals and strategies align with the County's strategic plan GOAL #4 to foster a great place to live.

DEPARTMENT GOALS

1 Develop New Jail Facilities and Improved Safety of Employees and Inmates
2 Improve Employee Retention and Wellness
3 Improve Inmate Rehabilitation
4 Improved Safety and Security

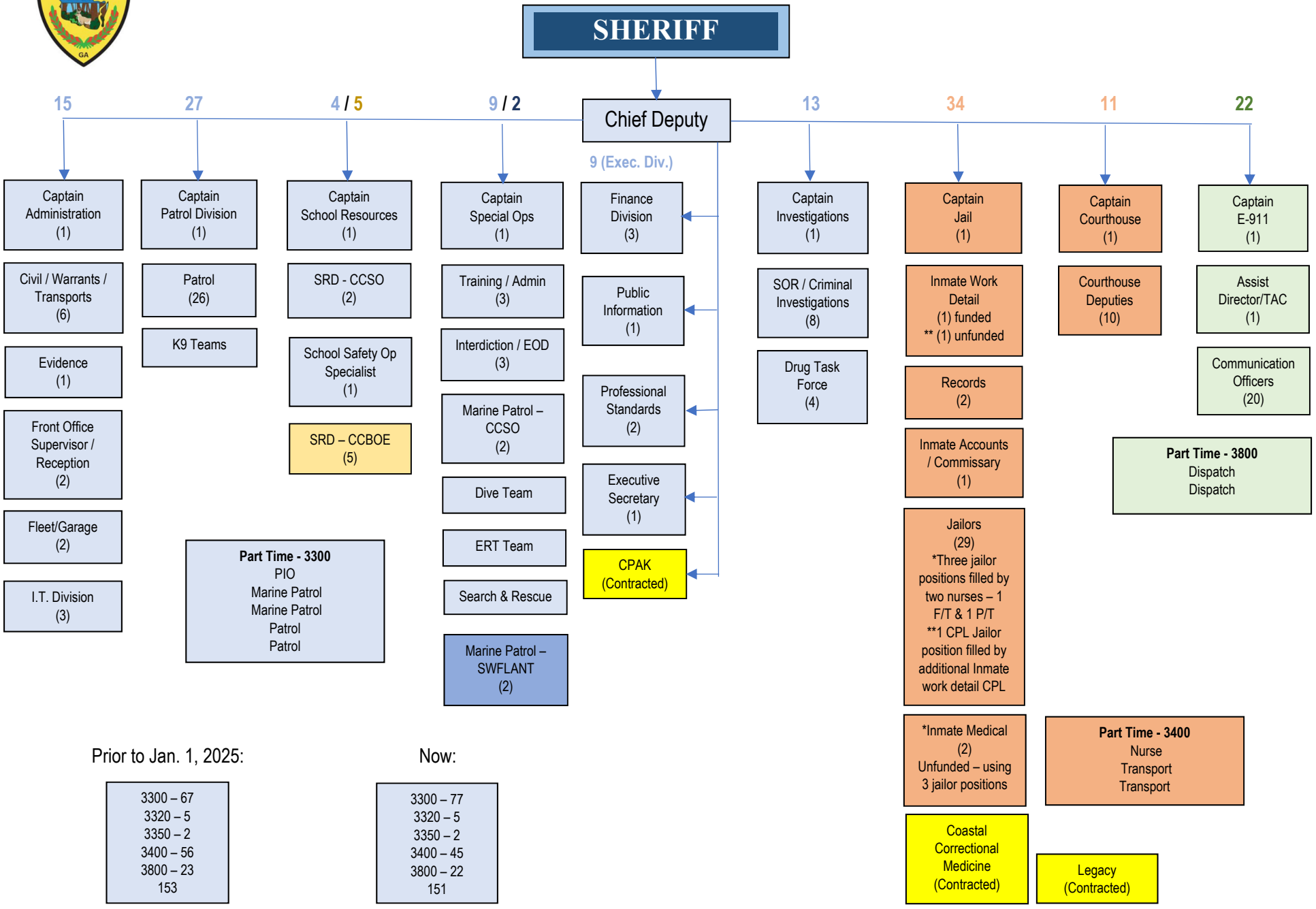
DEPARTMENT STRATEGIES	Goal Alignment
A Acquire land for jail new complex	4
B Focus on training and well-being of employees	4
C Reduce overcrowding	4
D Focus on mental health	4

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Inmate Daily Average		145	210	140	
Intakes (Bookings)		7,230	7,010	7,000	
Trash Pick Up - County wide (lbs.)			15,534	100,000	

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$4,048,123	$4,529,528	$4,039,443

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Jail Administrator	1.00	0.00	0.00
Captain	2.00	2.00	2.00
Lieutenant	1.00	2.00	2.00
Staff Sergeant	3.00	1.00	1.00
Sergeant	7.00	5.00	5.00
Corporal	6.00	5.00	5.00
Deputy Sheriff	12.00	9.00	9.00
Jailor	28.00	18.00	15.00
Inmate Account Manager	1.00	1.00	1.00
Records Technician	2.00	2.00	2.00
Nurse * (2 nurses using 3 jailor slots)	0.00	2.00	3.00
Total Staffing Resources	*63.00*	*47.00*	*45.00*

Camden County Sheriff's Office – Organizational Chart



Prior to Jan. 1, 2025:

3300 – 67
3320 – 5
3350 – 2
3400 – 56
3800 – 23
153

Now:

3300 – 77
3320 – 5
3350 – 2
3400 – 45
3800 – 22
151

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3350 - CUMBERLAND PATROL				**Cumberland Patrol is 100% funded by SWFLANT**				
Class: 51 - SALARIES & BENEFITS								
100-5-3350-511100	SALARIES - REGULAR EMPLOY	150,995.88	148,272.82	90,768.86	0.00	0.00	0.00	0.00%
100-5-3350-511102	SALARIES-SELLBACK LEAVE	2,240.00	2,578.40	1,321.20	0.00	0.00	0.00	0.00%
100-5-3350-511300	OVERTIME	11,847.54	22,746.77	31,089.71	0.00	0.00	0.00	0.00%
100-5-3350-511400	REIMBURSEMENT SALARIES &	-199,476.91	-198,790.31	0.00	0.00	0.00	0.00	0.00%
100-5-3350-512200	SOCIAL SECURITY TAXES	12,298.16	12,966.85	9,248.67	0.00	0.00	0.00	0.00%
100-5-3350-512400	RETIREMENT	4,762.88	5,131.41	3,695.21	0.00	0.00	0.00	0.00%
100-5-3350-512403	RETIREMENT-COUNTY MATCH	6,695.62	6,274.06	799.17	0.00	0.00	0.00	0.00%
100-5-3350-512404	RETIREMENT-PENSION FUND	820.00	820.00	1,470.00	0.00	0.00	0.00	0.00%
100-5-3350-512904	UNIFORMS	9,816.83	0.00	4,858.40	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**143,251.22**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-3350-522203	REPAIR & MAINT- RADIOS	0.00	0.00	942.00	0.00	0.00	0.00	0.00%
100-5-3350-522204	REPAIR & MAINT - OTHER EQU	0.00	0.00	1,440.15	0.00	0.00	0.00	0.00%
100-5-3350-522220	REPAIR & MAINT - VEHICLES	0.00	0.00	17,690.92	0.00	0.00	0.00	0.00%
100-5-3350-522222	REPAIR & MAINT - BOATS	0.00	0.00	8,621.14	0.00	0.00	0.00	0.00%
100-5-3350-523201	CELL PHONES	0.00	0.00	1,890.72	0.00	0.00	0.00	0.00%
100-5-3350-523500	TRAVEL	0.00	0.00	168.23	0.00	0.00	0.00	0.00%
100-5-3350-523600	DUES & SUBSCRIPTIONS	0.00	0.00	599.97	0.00	0.00	0.00	0.00%
100-5-3350-523700	EDUCATON & TRAINING	0.00	0.00	755.74	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**32,108.87**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3350-531101	MINOR OPERATING	0.00	0.00	5,117.54	0.00	0.00	0.00	0.00%
100-5-3350-531102	POSTAGE	0.00	0.00	61.26	0.00	0.00	0.00	0.00%
100-5-3350-531106	MEDICAL SUPPLIES	0.00	0.00	1,466.06	0.00	0.00	0.00	0.00%
100-5-3350-531120	TIRES & TUBES	0.00	0.00	1,741.00	0.00	0.00	0.00	0.00%
100-5-3350-531122	VEHICLE SUPPLIES	0.00	0.00	4,980.69	0.00	0.00	0.00	0.00%
100-5-3350-531124	BOAT SUPPLIES	0.00	0.00	668.52	0.00	0.00	0.00	0.00%
100-5-3350-531250	OIL	0.00	0.00	456.42	0.00	0.00	0.00	0.00%
100-5-3350-531270	FUEL	0.00	0.00	8,449.58	0.00	0.00	0.00	0.00%
100-5-3350-531300	OTHER SUPPLIES	0.00	0.00	28.08	0.00	0.00	0.00	0.00%
100-5-3350-531600	SMALL EQUIP - $500-$9,999	0.00	0.00	9,321.33	0.00	0.00	0.00	0.00%
100-5-3350-531712	SEARCH & RESCUE	0.00	0.00	1,867.93	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**34,158.41**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
100-5-3350-542200	VEHICLES	0.00	0.00	57,320.00	0.00	0.00	0.00	0.00%
100-5-3350-542600	OTHER EQUIP>$10,000	0.00	0.00	1,368.80	0.00	0.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3350-542610	BOATS	0.00	0.00	170,022.00	0.00	0.00	0.00	0.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**228,710.80**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 3350 - CUMBERLAND PATROL:		**0.00**	**0.00**	**438,229.30**	**0.00**	**0.00**	**0.00**	**0.00%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3920 - EMERGENCY MANAGEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-3920-511100	SALARIES - REGULAR EMPLOY	167,342.98	167,503.15	165,786.53	199,947.00	188,583.00	-11,364.00	-5.68%
100-5-3920-511300	OVERTIME	0.00	0.00	396.00	0.00	0.00	0.00	0.00%
100-5-3920-512200	SOCIAL SECURITY TAXES	12,801.66	13,095.03	12,612.09	15,296.00	14,422.00	-874.00	-5.71%
100-5-3920-512400	RETIREMENT	4,932.52	4,657.99	4,357.52	4,634.00	4,909.00	275.00	5.93%
100-5-3920-512403	RETIREMENT: COUNTY MATCH	9,864.55	9,315.70	8,671.60	9,268.00	9,818.00	550.00	5.93%
100-5-3920-512904	UNIFORMS	733.55	857.56	1,763.85	1,100.00	1,500.00	400.00	36.36%
100-5-3920-512905	SAFETY EQUIPMENT	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**195,675.26**	**195,429.43**	**193,587.59**	**230,745.00**	**219,732.00**	**-11,013.00**	**-4.77%**
Class: 52 - CONTRACTED SERVICES								
100-5-3920-521230	CONTRACTED R&M ALL BUILDI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-521250	CONTRACT SERV-COMPUTER	0.00	5,334.35	0.00	0.00	0.00	0.00	0.00%
100-5-3920-521252	CONTRACT SVCS-ENGINEERING	2,750.00	5,033.97	7,685.00	3,000.00	3,500.00	500.00	16.67%
100-5-3920-521254	CONTRACT SERV-ADMINISTRA	1,198.44	820.02	2,691.51	0.00	0.00	0.00	0.00%
100-5-3920-521255	CONTR SERV GENRL LABOR	142.80	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-521335	C/S-ANNUAL SOFTWARE MAIN	169.42	0.00	0.00	500.00	400.00	-100.00	-20.00%
100-5-3920-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	28,371.59	27,000.00	28,750.00	1,750.00	6.48%
100-5-3920-522100	JANITORIAL - CONTRACTS	2,751.28	2,801.28	7,527.84	6,500.00	7,400.00	900.00	13.85%
100-5-3920-522201	REP & MT COMPUTERS	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
100-5-3920-522202	REP & MT OFF EQUIPMENT	291.29	368.77	377.49	800.00	800.00	0.00	0.00%
100-5-3920-522203	REP & MT RADIOS	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-5-3920-522204	REP & MT OTHER EQUIPMENT	23.32	199.34	8,304.37	250.00	1,000.00	750.00	300.00%
100-5-3920-522220	REP & MT VEHICLES	542.31	706.99	1,169.84	2,000.00	1,000.00	-1,000.00	-50.00%
100-5-3920-522222	REP & MT - BOATS	0.00	284.58	31.96	1,000.00	250.00	-750.00	-75.00%
100-5-3920-522320	EQUIPMENT RENTAL	0.00	0.00	405.00	0.00	0.00	0.00	0.00%
100-5-3920-523200	TELEPHONE	13,496.02	13,634.13	13,590.45	9,000.00	10,000.00	1,000.00	11.11%
100-5-3920-523201	CELL PHONES	10,294.72	11,351.65	10,798.05	8,500.00	8,500.00	0.00	0.00%
100-5-3920-523204	CABLE & SATELLITE FEES	1,626.37	1,748.01	1,440.20	1,000.00	1,000.00	0.00	0.00%
100-5-3920-523300	ADVERTISING & PUBLISHING	230.00	60.00	190.00	600.00	600.00	0.00	0.00%
100-5-3920-523400	PRINTING	37.23	185.24	284.81	600.00	200.00	-400.00	-66.67%
100-5-3920-523500	TRAVEL	3,421.62	3,617.56	55.23	6,000.00	4,500.00	-1,500.00	-25.00%
100-5-3920-523600	DUES & SUBSCRIPTIONS	14,308.50	38,401.10	228.61	2,000.00	250.00	-1,750.00	-87.50%
100-5-3920-523700	EDUCATION & TRAINING	901.00	1,288.50	268.48	2,000.00	2,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**52,184.32**	**85,835.49**	**83,420.43**	**71,850.00**	**70,150.00**	**-1,700.00**	**-2.37%**
Class: 53 - SUPPLIES								
100-5-3920-531100	OFFICE SUPPLIES	501.48	69.96	258.83	1,500.00	500.00	-1,000.00	-66.67%
100-5-3920-531101	MINOR OPERATING $0 - $499	1,318.03	2,348.34	36,910.23	3,000.00	2,500.00	-500.00	-16.67%
100-5-3920-531102	POSTAGE	0.00	52.76	0.00	250.00	0.00	-250.00	-100.00%

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Budget Comparison Report

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100-5-3920-531103	COMPUTER SUPPLIES	3,777.29	296.92	94.99	500.00	500.00	0.00	0.00%
100-5-3920-531104	JANITORIAL SUPPLIES	239.91	465.75	274.40	500.00	500.00	0.00	0.00%
100-5-3920-531106	MEDICAL SUPPLIES	0.00	0.00	0.00	700.00	0.00	-700.00	-100.00%
100-5-3920-531120	TIRES & TUBES	845.51	1,078.70	0.00	1,600.00	1,600.00	0.00	0.00%
100-5-3920-531122	VEHICLE SUPPLIES	891.44	0.00	396.41	1,000.00	0.00	-1,000.00	-100.00%
100-5-3920-531124	BOAT SUPPLIES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3920-531130	R & M BUILDING SUPPLIES	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
100-5-3920-531198	PROPANE	438.67	0.00	115.43	1,000.00	500.00	-500.00	-50.00%
100-5-3920-531210	WATER & SEWER	574.70	531.56	437.88	500.00	1,100.00	600.00	120.00%
100-5-3920-531230	ELECTRIC	10,523.57	9,559.03	24,075.04	22,500.00	39,000.00	16,500.00	73.33%
100-5-3920-531250	OIL	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-3920-531270	FUEL	3,289.75	2,254.60	3,138.02	3,500.00	4,000.00	500.00	14.29%
100-5-3920-531300	OTHER SUPPLIES	1,459.12	139.21	168.59	1,500.00	1,500.00	0.00	0.00%
100-5-3920-531600	SMALL EQUIP $500 - $9,999	8,510.49	1,317.50	3,765.17	1,500.00	5,000.00	3,500.00	233.33%
100-5-3920-531601	COMPUTERS $500 - $9,999	570.00	0.00	1,620.67	1,500.00	0.00	-1,500.00	-100.00%
100-5-3920-531603	FURNITURE $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**32,939.96**	**18,114.33**	**71,255.66**	**43,050.00**	**58,200.00**	**15,150.00**	**35.19%**
Class: 54 - CAPITAL OUTLAY								
100-5-3920-542200	VEHICLES	0.00	0.00	-840.00	0.00	0.00	0.00	0.00%
100-5-3920-542600	OTHER EQUIP > $10,000	0.00	0.00	44,992.83	45,000.00	0.00	-45,000.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**44,152.83**	**45,000.00**	**0.00**	**-45,000.00**	**-100.00%**
Total Department: 3920 - EMERGENCY MANAGEMENT:		**280,799.54**	**299,379.25**	**392,416.51**	**390,645.00**	**348,082.00**	**-42,563.00**	**-10.90%**

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CAMDEN COUNTY EMA

MISSION: The Camden County Emergency Management Agency (EMA) is the primary authority responsible for a comprehensive, all-hazards approach to mitigation, preparedness, response, and recovery, as well as oversight of special events. The agency is dedicated to protecting life and property while reducing the impact of natural and man-made disasters across the county.

DESCRIPTION: EMA is responsible for managing all emergency preparedness program areas within Camden County, ensuring compliance with federal, state, and local mandates. Under Georgia law, the agency develops and implements comprehensive disaster planning, mitigation strategies, and coordinated response efforts. As a federally, state, and locally mandated agency, Camden County EMA plays a critical role in safeguarding the community. Its responsibilities continue to grow in response to increasing threats, requiring ongoing investment in personnel, equipment, and technology to support public safety and build a resilient community. EMA is also responsible for the maintenance and overall operation of the Public Safety Radio System and supporting infrastructure.

COUNTY STRATEGIC PLAN 2025-2030-2040

Emergency Management Homeland Security Agency goals and strategies aligns with Goals #3 Manage Growth and Plan for Resiliency, and Goal #4 Foster a Great Place to Live.

DEPARTMENT GOALS

1 Enhance Community Resilience Through Comprehensive Preparedness and Mitigation
2 Advance Coordinated, Multi-Agency Emergency Response and Recovery Capabilities
3 Strengthen Homeland Security and Critical Infrastructure Protection
4 Manage high reliability of the Public Safety Communications and Technology Integration
5 Foster a Safe and Prepared Educational Environment Through School Safety Leadership

DEPARTMENT STRATEGIES		Goal Alignment
A	Invest in Training, Exercises, and Public Education Programs	1,3,4
B	Leverage Communications Technologies and Data-Driven Solutions to Improve Capabilities	3,4
C	Expand Partnerships, Contracts and Collaborative Networks W/Supporting Plans	2,3.4
D	Integrate Threat Assessment and Risk Reduction into Planning and Operations	3,4, 5

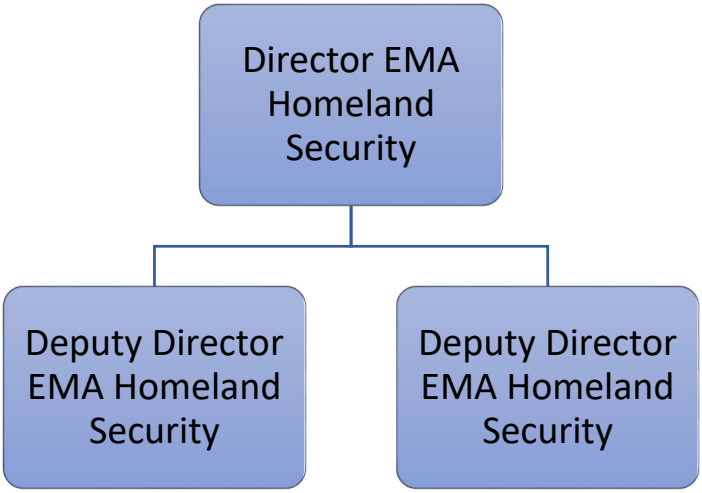
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Camden County School Safety Plans	100%	100.0%	100.00%	100.0%	A
NFIP Current and Compliant	100%	100%	100%	100%	A
Debris Removal Plan Compliant GEMA	100%	100%	100%	100%	C
Points of Distribution Compliant GEMA	100%	100%	100%	100%	C
Disaster Awareness Program Compliant GEMA	100%	100%	100%	100%	A
Active Trained PDAs teams Compliant GEMA	100%	100%	100%	100%	A
Storm Ready Compliant NOAA / GEMA	100%	100%	100%	100%	B
Public Safety Radio System Sustained Operations	100%	100%	100%	100%	B
Adopted Emergency Powers Compliant GEMA	100%	100%	100%	100%	C
Local Emergency OPS Plan Compliant GEMA	100%	100%	100%	100%	D

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$535,748	$560,204	$622,839

STAFFING RESOURCES	FY 2024	FY 2025	FY 2026
Director	1.00	1.00	1.00
Deputy Director	1.00	1.00	2.00
Total Staffing Resources	*2.00*	*2.00*	*3.00*

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Emergency Management Organizational Chart



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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3600 - EMS								
Class: 51 - SALARIES & BENEFITS								
100-5-3600-511100	SALARIES - REGULAR EMPLOY	3,590,106.13	3,956,944.15	4,106,914.21	5,064,878.00	5,027,859.00	-37,019.00	-0.73%
100-5-3600-511102	SALARIES-SELLBACK LEAVE	1,940.92	3,151.27	5,880.92	0.00	0.00	0.00	0.00%
100-5-3600-511200	SALARIES - TEMP. EMPLOYEE	140,712.21	113,198.73	150,520.60	132,550.00	128,688.00	-3,862.00	-2.91%
100-5-3600-511300	OVERTIME	837,507.43	1,024,507.84	913,416.58	783,000.00	765,600.00	-17,400.00	-2.22%
100-5-3600-511301	OVERTIME-BUILT IN	183,755.79	212,375.17	198,176.50	341,444.00	342,468.00	1,024.00	0.30%
100-5-3600-511400	REIMBURSEMENT SALARIES &	-53,788.01	-61,394.72	-59,734.96	0.00	0.00	0.00	0.00%
100-5-3600-512200	SOCIAL SECURITY TAXES	351,672.88	393,845.35	397,134.36	413,584.00	479,243.00	65,659.00	15.88%
100-5-3600-512400	RETIREMENT	103,333.33	132,097.59	125,987.44	149,989.00	148,180.00	-1,809.00	-1.21%
100-5-3600-512403	RETIREMENT: COUNTY MATCH	159,356.89	176,885.40	178,325.65	229,303.00	208,992.00	-20,311.00	-8.86%
100-5-3600-512904	UNIFORMS	54,903.18	58,027.48	38,655.94	70,969.00	62,826.00	-8,143.00	-11.47%
100-5-3600-512905	SAFETY EQUIPMENT	0.00	0.00	179.99	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**5,369,500.75**	**6,009,638.26**	**6,055,457.23**	**7,185,717.00**	**7,163,856.00**	**-21,861.00**	**-0.30%**
Class: 52 - CONTRACTED SERVICES								
100-5-3600-521203	DRUG SCREEN/BACKGROUND (	2,778.30	2,117.55	1,237.90	2,070.00	2,024.00	-46.00	-2.22%
100-5-3600-521230	CONTRACTED R&M ALL BLDGS	1,789.10	3,999.00	983.84	900.00	2,254.00	1,354.00	150.44%
100-5-3600-521254	CONTRACT SVC-ADMINISTRATI	80,000.80	71,170.37	78,921.97	80,000.00	77,100.00	-2,900.00	-3.63%
100-5-3600-521335	C/S-ANNUAL SOFTWARE MIAN	14,863.87	8,310.24	13,440.27	15,297.00	13,989.00	-1,308.00	-8.55%
100-5-3600-521340	C/S-CLOUD COMPUTING FEES	11,903.63	12,371.68	17,777.34	14,328.00	28,127.00	13,799.00	96.31%
100-5-3600-522100	JANITORIAL - CONTRACTS	4,710.69	3,615.72	3,446.39	3,733.00	6,930.00	3,197.00	85.64%
100-5-3600-522201	REP & MT COMPUTERS	0.00	0.00	21.60	450.00	220.00	-230.00	-51.11%
100-5-3600-522202	REP & MT OFF EQUIPMENT	2,724.32	2,682.44	2,333.80	2,250.00	2,200.00	-50.00	-2.22%
100-5-3600-522203	REP & MT RADIOS	1,205.88	1,461.46	0.00	1,755.00	880.00	-875.00	-49.86%
100-5-3600-522204	REP & MT OTHER EQUIPMENT	13,206.70	25,877.99	31,916.29	31,845.00	33,885.00	2,040.00	6.41%
100-5-3600-522220	REP & MT VEHICLES	2,814.37	12,966.14	990.99	2,700.00	1,760.00	-940.00	-34.81%
100-5-3600-522221	REP & MT HEAVY EQUIPMENT	18,488.40	32,688.55	47,998.05	27,000.00	22,000.00	-5,000.00	-18.52%
100-5-3600-522310	BUILDING/LAND RENTAL	13,200.00	12,900.00	12,375.00	13,500.00	13,200.00	-300.00	-2.22%
100-5-3600-523200	TELEPHONE	35,516.88	35,711.46	34,801.24	36,212.00	36,788.00	576.00	1.59%
100-5-3600-523201	CELL PHONES	16,415.85	17,176.78	17,315.96	17,992.00	19,427.00	1,435.00	7.98%
100-5-3600-523204	CABLE & SATELLITE FEES	7,284.16	7,560.57	6,893.10	7,987.00	8,125.00	138.00	1.73%
100-5-3600-523300	ADVERTISING & PUBLISHING	0.00	310.00	0.00	900.00	440.00	-460.00	-51.11%
100-5-3600-523400	PRINTING	740.70	2,876.70	1,588.11	3,150.00	2,222.00	-928.00	-29.46%
100-5-3600-523500	TRAVEL	20,278.92	18,946.78	18,873.97	12,600.00	18,374.00	5,774.00	45.83%
100-5-3600-523600	DUES & SUBSCRIPTIONS	2,471.05	3,525.58	3,272.14	2,339.00	1,970.00	-369.00	-15.78%
100-5-3600-523700	EDUCATION & TRAINING	14,583.62	12,823.31	26,526.19	41,940.00	41,008.00	-932.00	-2.22%
100-5-3600-523800	PROFESSIONAL LICENSES	15,067.17	1,125.00	1,875.00	2,125.00	2,125.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**280,044.41**	**290,217.32**	**322,589.15**	**321,073.00**	**335,048.00**	**13,975.00**	**4.35%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 53 - SUPPLIES								
100-5-3600-531100	OFFICE SUPPLIES	2,593.63	1,830.26	1,789.49	3,330.00	2,288.00	-1,042.00	-31.29%
100-5-3600-531101	MINOR OPERATING $0 - $499	26,224.05	30,552.49	42,187.38	44,449.00	36,401.00	-8,048.00	-18.11%
100-5-3600-531102	POSTAGE	1,057.70	431.49	120.20	900.00	440.00	-460.00	-51.11%
100-5-3600-531103	COMPUTER SUPPLIES	1,037.44	719.69	640.99	675.00	660.00	-15.00	-2.22%
100-5-3600-531104	JANITORIAL SUPPLIES	15,130.88	16,891.24	9,585.86	13,500.00	14,302.00	802.00	5.94%
100-5-3600-531120	TIRES & TUBES	15,908.11	25,831.75	29,906.15	22,500.00	21,363.00	-1,137.00	-5.05%
100-5-3600-531122	VEHICLE SUPPLIES	3,568.24	14,069.94	12,043.09	4,500.00	4,400.00	-100.00	-2.22%
100-5-3600-531123	HEAVY EQUIPMENT SUPPLIES	118,915.28	104,731.51	108,583.91	81,000.00	109,217.00	28,217.00	34.84%
100-5-3600-531130	R & M BUILDING SUPPLIES	285.61	212.82	0.00	2,200.00	2,200.00	0.00	0.00%
100-5-3600-531198	PROPANE	2,691.64	1,137.68	3,337.41	2,003.00	2,552.00	549.00	27.41%
100-5-3600-531210	WATER & SEWER	4,974.78	4,859.31	4,344.32	4,500.00	4,783.00	283.00	6.29%
100-5-3600-531230	ELECTRIC	54,545.14	57,495.32	56,132.48	56,970.00	56,232.00	-738.00	-1.30%
100-5-3600-531250	OIL	34.24	381.43	0.00	0.00	0.00	0.00	0.00%
100-5-3600-531270	FUEL	174,249.89	142,721.90	134,002.96	139,500.00	152,019.00	12,519.00	8.97%
100-5-3600-531300	OTHER SUPPLIES	3,870.45	6,222.12	4,837.47	4,500.00	4,829.00	329.00	7.31%
100-5-3600-531500	MEDICAL SUPP - AMBULANCE	160,863.86	151,378.49	131,842.72	130,000.00	147,000.00	17,000.00	13.08%
100-5-3600-531600	SMALL EQUIP $500 - $9,999	19,071.53	7,356.76	6,028.62	17,450.00	33,172.00	15,722.00	90.10%
100-5-3600-531601	COMPUTERS $500 - $9,999	1,232.69	0.00	6,729.22	8,600.00	2,803.00	-5,797.00	-67.41%
100-5-3600-531602	RADIOS $500 - $9,999	0.00	642.98	0.00	1,800.00	26,224.00	24,424.00	1,356.89%
100-5-3600-531603	FURNITURE $500 - $9,999	509.52	2,387.72	6,410.54	6,834.00	6,857.00	23.00	0.34%
	Total Class: 53 - SUPPLIES:	**606,764.68**	**569,854.90**	**558,522.81**	**545,211.00**	**627,742.00**	**82,531.00**	**15.14%**
Class: 54 - CAPITAL OUTLAY								
100-5-3600-542600	OTHER EQUIP > $10,000	0.00	0.00	4,420.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**4,420.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3600 - EMS:	**6,256,309.84**	**6,869,710.48**	**6,940,989.19**	**8,052,001.00**	**8,126,646.00**	**74,645.00**	**0.93%**

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Camden County Fire Rescue

MISSION: Camden County Fire Rescue is dedicated to the safety and protection of our community's quality of life from all hazards through our professional and trained staff, rapid response teams and placing others before self. Fire Rescue is a state-mandated program.

DESCRIPTION: The core services of the Fire Rescue Department are to provide public safety, emergency medical services, fire protection for the unincorporated area of the county, fire and life safety education and prevention, technical rescue training and response, and hazardous material awareness response.

COUNTY STRATEGIC PLAN 2025-2030-2040

*- Camden County Fire Rescue (CCFR) is advancing key capital project requests that support the department's growth. These capital investments—including a new Fire Training Center, new ambulances, two tankers, and two pumpers—are essential to strengthening operational capacity, enhancing firefighter training, and improving emergency response capabilities across the county.
*- By December 2025, Camden County Fire Rescue (CCFR) will ensure that all firefighters are certified as Emergency Medical Technicians (EMTs).
This initiative will enhance CCFR's ability to deliver exceptional emergency medical care, enabling firefighters to provide immediate, life-saving assistance to citizens while awaiting the arrival of Squad personnel.
*-Through continuous education, advanced certifications, and updated training protocols, CCFR will ensure that all personnel are equipped with the skills and knowledge necessary to provide the highest level of service and safety to the community. This commitment supports operational excellence, readiness, and the long-term development of the department.

DEPARTMENT GOALS

1	To continue to develop and advance A EMT's and Paramedics from within the organization to ensure the continuity of ALS level services
2	To ensure that all firefighters are EMT certified and continue receiving required training/education, creating a fully cross trained team capable of delivering both fire suppression and emergency medical services while enhancing operations efficiency.
3	To maintain a reliable fleet with updated essential equipment by securing frontline apparatus that remain no more than 10 years of age, support operational readiness and firefighter safety.
4	To build a dedicated fire training facility that will enhance our ability to maintain high standards of training and support the continued professional development of all personnel.
5	To refurbish aging firehouses throughout the county to enhance the safety, functionality, and living conditions for personnel.

DEPARTMENT STRATEGIES		Goal Alignment
A	Continue efforts to have all current employees EMT certified and implement a training pathway for new hires complete EMT certification following the Fire 1 class	1,2
B	To upgrade the single gas monitors to the four gas monitors that are currently located on the apparatus used during hazard incident responses	3
C	To replace all obsolete laryngoscopes with updated, compliant models to ensure reliable airway management tools are available for emergency medical interventions	3
D	To obtain additional ballistic vests to equip remaining apparatus assignments ensuring that every responding crew member has the appropriate protective equipment	3
E	To prioritize the refurbishment of aging firehouses to include painting, carpet replacement and other essential improvements to ensure that each house is safe and functional	5
F	Continue to support employee participation in both local and distant training opportunities to maintain current skills and expand professional knowledge."	4

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Actual FY 2025	Projected FY 2026	Strategy Alignment
Emergency Calls		5,471	8,178	8,450	

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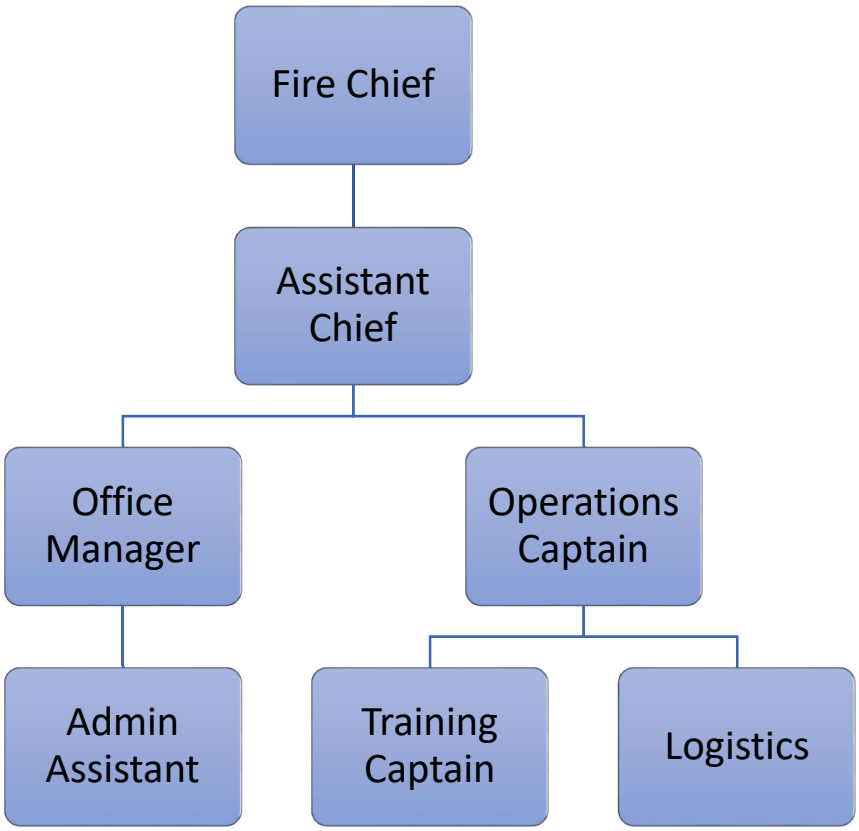
Average Calls Per Day	15	23	23
Non-Emergency Calls	136		100
Citizens Reached	1,400		1,500
Public Preparedness/ CPR & AED Training	75	285	300
Smoke Detector Program - Installs	8	49	125
Borrow an AED Program	-	-	-
Fire Fatalities	-	2	-
Property Loss	n/a	n/a	n/a
Number of Fire Stations	7	7	7
Number of Co-Located Fire Stations	4	4	4

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
Unincorporated Fund	$ 3,172,704	$ 2,461,009	$ 2,604,289
General Fund	$ 6,940,989	$ 8,052,001	$ 8,126,646

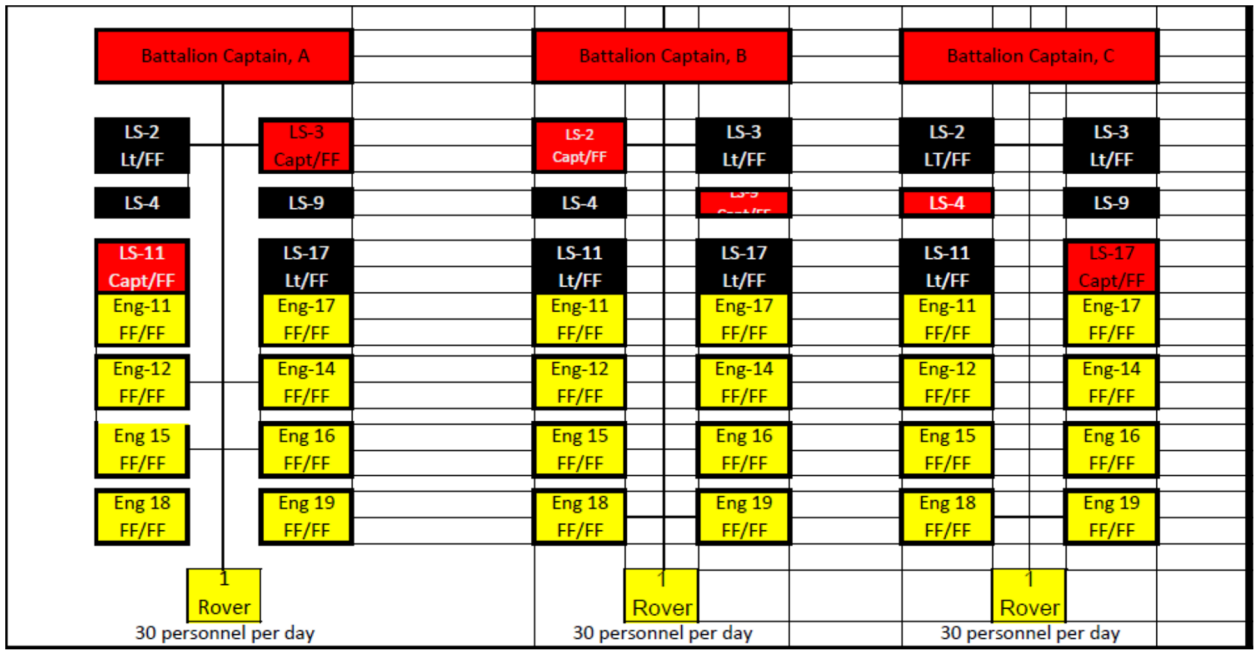
STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Fire Chief	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Division Chief - EMS	1.00	1.00	1.00
Captain	6.00	6.00	6.00
Lieutenant	12.00	12.00	12.00
Captain - Fire Training	1.00	1.00	1.00
Captain - EMS Training	0.00	1.00	1.00
Captain - Fire Safety Specialist- Fire Marshal	1.00	1.00	1.00
Sergeant	5.00	5.00	5.00
Logistics Coordinator	1.00	1.00	1.00
Administrative manager	1.00	1.00	1.00
Admin Assistant	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00
Firefighter	24.00	9.00	29.00
FF -EMT	29.00	57.00	27.00
Firefighter Paramedic	1.00	1.00	2.00
Part time Firefighters	6.00	6.00	5.00
Part time FF Paramedics	4.00	3.00	2.00
Part time FF EMT/ EMTI/ A EMT	8.00	9.00	9.00
Vacancies	17.00	17.00	7.00
Fire Training Assistant	0.00	0.00	1.00
Total Staffing Resources	*123.00*	*137.00*	*117.00*

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Fire Rescue Organizational Chart



Fire Rescue 24-Hour Shift Personnel Organizational Chart



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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3460 - DEPT OF JUVENILE JUSTICE								
Class: 52 - CONTRACTED SERVICES								
100-5-3460-522100	JANITORIAL - CONTRACTS	6,079.15	6,067.38	5,558.87	6,079.00	6,079.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**6,079.15**	**6,067.38**	**5,558.87**	**6,079.00**	**6,079.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3460-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
100-5-3460-531210	WATER & SEWER	538.48	464.24	723.43	600.00	600.00	0.00	0.00%
100-5-3460-531230	ELECTRIC	4,376.93	4,687.85	4,625.63	4,800.00	4,800.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**4,915.41**	**5,152.09**	**5,349.06**	**5,425.00**	**5,425.00**	**0.00**	**0.00%**
Total Department: 3460 - DEPT OF JUVENILE JUSTICE:		**10,994.56**	**11,219.47**	**10,907.93**	**11,504.00**	**11,504.00**	**0.00**	**0.00%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3300 - PATROL DIVISION								
Class: 51 - SALARIES & BENEFITS								
100-5-3300-511100	SALARIES - REGULAR EMPLOY	3,111,527.12	3,395,485.87	3,410,883.16	4,092,534.00	4,585,421.00	492,887.00	12.04%
100-5-3300-511102	SALARIES-SELLBACK LEAVE	30,442.76	45,313.52	51,590.59	0.00	0.00	0.00	0.00%
100-5-3300-511200	SALARIES - TEMP. EMPLOYEE	43,579.86	75,553.71	106,724.81	64,417.00	160,679.00	96,262.00	149.44%
100-5-3300-511300	OVERTIME	215,950.06	286,896.22	429,729.28	100,000.00	100,000.00	0.00	0.00%
100-5-3300-511400	REIMBURSEMENT SALARIES &	-11,000.10	-4,132.80	0.00	0.00	0.00	0.00	0.00%
100-5-3300-512200	SOCIAL SECURITY TAXES	252,216.86	282,229.45	298,028.24	316,006.00	370,727.00	54,721.00	17.32%
100-5-3300-512400	RETIREMENT	93,322.05	107,118.48	99,495.19	129,258.00	126,831.00	-2,427.00	-1.88%
100-5-3300-512403	RETIREMENT: COUNTY MATCH	117,767.16	132,414.63	119,962.28	97,573.00	141,758.00	44,185.00	45.28%
100-5-3300-512404	RETIREMENT-PENSION FUND	24,093.34	20,594.16	30,592.50	44,006.00	51,506.00	7,500.00	17.04%
100-5-3300-512904	UNIFORMS	56,524.64	49,612.68	52,972.91	66,650.00	54,000.00	-12,650.00	-18.98%
100-5-3300-512905	SAFETY EQUIPMENT	28,699.47	4,925.12	38,868.62	36,480.00	17,600.00	-18,880.00	-51.75%
	Total Class: 51 - SALARIES & BENEFITS:	**3,963,123.22**	**4,396,011.04**	**4,638,847.58**	**4,946,924.00**	**5,608,522.00**	**661,598.00**	**13.37%**
Class: 52 - CONTRACTED SERVICES								
100-5-3300-521201	LEGAL FEES	14,677.58	2,678.94	2,865.00	0.00	0.00	0.00	0.00%
100-5-3300-521203	DRUG SCREEN/BACKGROUND	0.00	385.00	469.35	0.00	0.00	0.00	0.00%
100-5-3300-521220	OUTSIDE INVESTIGATIONS	2,682.75	3,942.45	2,007.05	4,000.00	2,500.00	-1,500.00	-37.50%
100-5-3300-521230	CONTRACTED R&M ALL BLDGS	2,573.00	476.67	2,376.14	0.00	1,000.00	1,000.00	0.00%
100-5-3300-521250	CONTRACT SERV-COMPUTER	62,002.40	59,834.40	57,246.30	59,835.00	61,630.00	1,795.00	3.00%
100-5-3300-521254	CONTRACT SERV-ADMINISTRA	6,351.88	8,079.00	4,255.75	0.00	0.00	0.00	0.00%
100-5-3300-521320	CALIBRATION TESTS	2,403.00	1,531.00	3,005.00	4,050.00	6,470.00	2,420.00	59.75%
100-5-3300-521335	C/S-ANNUAL SOFTWARE MAIN	119,862.51	208,768.54	151,586.56	174,082.00	217,414.00	43,332.00	24.89%
100-5-3300-522201	REP & MT COMPUTERS	158.00	0.00	39.00	0.00	0.00	0.00	0.00%
100-5-3300-522202	REP & MT OFF EQUIPMENT	9,016.73	10,114.23	7,100.98	8,800.00	9,200.00	400.00	4.55%
100-5-3300-522203	REP & MT RADIOS	34,243.89	32,583.16	26,524.24	38,700.00	29,000.00	-9,700.00	-25.06%
100-5-3300-522204	REP & MT OTHER EQUIPMENT	2,007.12	3,605.75	13,025.00	1,200.00	700.00	-500.00	-41.67%
100-5-3300-522220	REP & MT VEHICLES	84,217.84	140,988.90	165,843.17	80,000.00	80,000.00	0.00	0.00%
100-5-3300-522222	REP & MT BOATS	13,178.83	680.93	14,589.18	12,000.00	13,000.00	1,000.00	8.33%
100-5-3300-522320	EQUIPMENT RENTAL	0.00	0.00	7,841.91	0.00	5,000.00	5,000.00	0.00%
100-5-3300-523200	TELEPHONE	56,743.57	62,810.13	59,476.71	59,928.00	61,128.00	1,200.00	2.00%
100-5-3300-523201	CELL PHONES	48,111.05	50,476.12	49,329.53	53,090.00	51,750.00	-1,340.00	-2.52%
100-5-3300-523204	CABLE & SATELLITE FEES	0.00	0.00	496.39	0.00	0.00	0.00	0.00%
100-5-3300-523300	ADVERTISING & PUBLISHING	1,473.51	3,456.38	220.00	4,000.00	500.00	-3,500.00	-87.50%
100-5-3300-523400	PRINTING	306.92	1,596.39	871.25	1,500.00	1,000.00	-500.00	-33.33%
100-5-3300-523500	TRAVEL	62,301.42	49,187.46	31,063.32	45,000.00	44,000.00	-1,000.00	-2.22%
100-5-3300-523505	TRAVEL-PRISONER WARRANTS	316.97	0.00	49.59	0.00	0.00	0.00	0.00%
100-5-3300-523600	DUES & SUBSCRIPTIONS	2,758.32	6,175.51	5,278.08	3,441.00	4,400.00	959.00	27.87%

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3300-523700	EDUCATION & TRAINING	23,280.16	35,262.58	40,879.74	45,413.00	88,500.00	43,087.00	94.88%
Total Class: 52 - CONTRACTED SERVICES:		**548,667.45**	**682,633.54**	**646,439.24**	**595,039.00**	**677,192.00**	**82,153.00**	**13.81%**
Class: 53 - SUPPLIES								
100-5-3300-531100	OFFICE SUPPLIES	7,900.99	6,333.88	5,163.19	7,000.00	5,000.00	-2,000.00	-28.57%
100-5-3300-531101	MINOR OPERATING $0 - $499	86,738.64	53,909.89	70,497.67	83,190.00	60,125.00	-23,065.00	-27.73%
100-5-3300-531102	POSTAGE	910.87	1,365.33	2,781.45	900.00	1,300.00	400.00	44.44%
100-5-3300-531103	COMPUTER SUPPLIES	1,232.87	2,366.09	239.32	4,355.00	4,730.00	375.00	8.61%
100-5-3300-531104	JANITORIAL SUPPLIES	3,302.84	2,397.18	3,078.97	2,500.00	2,000.00	-500.00	-20.00%
100-5-3300-531106	MEDICAL SUPPLIES-GENERAL	11,535.89	7,102.26	8,497.01	5,000.00	4,000.00	-1,000.00	-20.00%
100-5-3300-531120	TIRES & TUBES	23,698.60	36,140.88	36,169.57	40,000.00	30,000.00	-10,000.00	-25.00%
100-5-3300-531122	VEHICLE SUPPLIES	128,691.12	82,989.93	78,706.96	80,600.00	75,500.00	-5,100.00	-6.33%
100-5-3300-531124	BOAT SUPPLIES	13,250.40	1,474.14	718.25	15,500.00	17,300.00	1,800.00	11.61%
100-5-3300-531130	R & M BUILDING SUPPLIES	3,542.60	393.03	296.27	2,500.00	2,500.00	0.00	0.00%
100-5-3300-531198	PROPANE	129.16	20.89	1,790.91	0.00	0.00	0.00	0.00%
100-5-3300-531210	WATER & SEWER	10,205.33	6,069.52	3,935.29	8,000.00	6,000.00	-2,000.00	-25.00%
100-5-3300-531230	ELECTRIC	23,157.53	29,618.43	28,917.70	30,000.00	30,000.00	0.00	0.00%
100-5-3300-531250	OIL	7,168.14	8,256.39	6,860.44	8,000.00	6,000.00	-2,000.00	-25.00%
100-5-3300-531270	FUEL	366,780.06	319,256.69	343,016.17	348,523.00	350,000.00	1,477.00	0.42%
100-5-3300-531300	OTHER SUPPLIES	9,011.86	10,346.03	3,722.20	8,000.00	3,000.00	-5,000.00	-62.50%
100-5-3300-531600	SMALL EQUIP $500 - $9,999	45,218.97	26,352.21	82,477.03	72,850.00	73,998.00	1,148.00	1.58%
100-5-3300-531601	COMPUTERS $500 - $9,999	6,150.60	9,614.59	3,516.54	0.00	0.00	0.00	0.00%
100-5-3300-531602	RADIOS $500 - $9,999	0.00	0.00	3,355.99	0.00	0.00	0.00	0.00%
100-5-3300-531603	FURNITURE $500 - $9,999	5,850.60	7,079.11	8,411.04	4,000.00	3,000.00	-1,000.00	-25.00%
100-5-3300-531710	K-9 PROGRAM	22,692.01	20,811.59	16,666.14	17,160.00	4,900.00	-12,260.00	-71.45%
100-5-3300-531712	SEARCH & RESCUE	576.37	2,109.95	1,817.07	4,500.00	2,500.00	-2,000.00	-44.44%
100-5-3300-531713	LOCAL DRUG SQUAD	3,334.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
100-5-3300-531714	COMMUNITY EDUCATION	8,549.35	3,264.92	12,583.67	10,350.00	4,800.00	-5,550.00	-53.62%
100-5-3300-531750	CENTRAL SUPPLY INVENTORY	0.00	3,269.31	0.00	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**789,628.80**	**640,542.24**	**723,218.85**	**758,928.00**	**692,653.00**	**-66,275.00**	**-8.73%**
Class: 54 - CAPITAL OUTLAY								
100-5-3300-542200	VEHICLES	0.00	3,904.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-542400	COMPUTERS > $10,000	0.00	0.00	6,555.00	0.00	0.00	0.00	0.00%
100-5-3300-542600	OTHER EQUIP > $10,000	0.00	19,138.00	1,368.80	0.00	0.00	0.00	0.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**23,042.00**	**7,923.80**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 3300 - PATROL DIVISION:		**5,301,419.47**	**5,742,228.82**	**6,016,429.47**	**6,300,891.00**	**6,978,367.00**	**677,476.00**	**10.75%**

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CCSO-Patrol Division

MISSION: Our mission is to collaborate with the community to ensure the safety and well-being of our citizens by preventing crime, upholding the principles enshrined in the U.S. Constitution, and delivering justice with fairness, integrity, and respect.

DESCRIPTION: The Sheriff's Office is a law enforcement agency headed by the Sheriff. The Sheriff is responsible for maintaining law and order, enforcing laws, and providing a variety of public safety services to the county. The Sheriff is also responsible for jail management and court services.

COUNTY STRATEGIC PLAN 2025-2030-2040

The Camden County Sheriff's Office goals and strategies align with the County's strategic plan GOAL #4 to foster a great place to live.

DEPARTMENT GOALS

1 Create a Safe Environment
2 Enforce Laws and Ordinances
3 Crime Prevention and Intervention
4 Partnership with Other Agencies

DEPARTMENT STRATEGIES		Goal Alignment
A	Have visible presence of patrols	4
B	Build trust, establish community engagement and education through different platforms	4
C	Focus on training and crisis intervention	4
D	Rapid emergency response	4

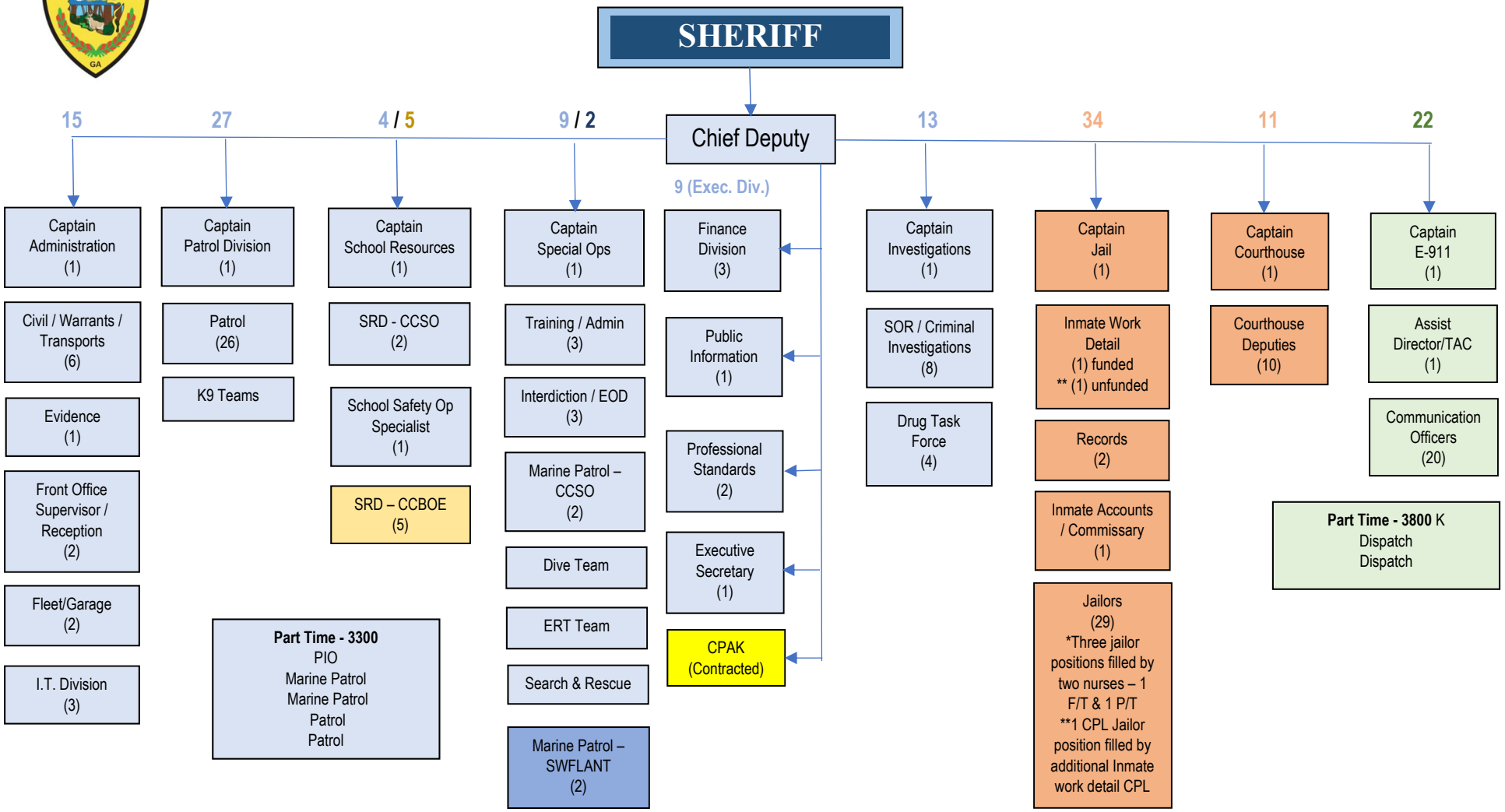
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Number Of Grants Submitted		4	1	4	
Number Of Grant Awards Received		3	1	4	
Calls For Service Requiring A Deputy Sheriff		70,179	80,745	100,000	
Citations		1,883	2,781	2,700	
Written Warnings		5,410	6,891	5,000	
CID-Newly Opened Cases		134	156	156	
New Warrants Entered Into GCIC		5,345	2,942	1,961	
Civil Papers		5,047	5,174	3,449	
Writ Of Possession/Lock Outs		1,740	-	-	
Background Checks/Alcohol Licensing		170	768	770	
GCIC Validations		2,090	2,118	2,120	
Incoming Calls-Civil Warrants Office Only		10,800	9,450	9,500	
Prisoner Transports		460	302	350	
Protection Orders		510	449	450	

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$5,742,229	$6,300,891	$6,978,367

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Sheriff	1.00	1.00	1.00
Colonel	1.00	1.00	1.00
Chief Deputy	0.00	0.00	0.00
Major	1.00	1.00	0.00
Captain	3.00	5.00	5.00
Lieutenant	5.00	5.00	6.00
Staff Sergeant	2.00	2.00	2.00
Sergeant	9.00	10.00	10.00
Corporal	8.00	6.00	6.00
Investigator	8.00	7.00	7.00
Deputy Sheriff	17.00	15.00	15.00

Training Officer (Included In Lt'Sgt Lines - 2 In Division)	0.00	0.00	0.00
Interdiction/Eod	3.00	2.00	2.00
Marine Patrol (Sgt Included In Sgt Line N- 2 In Division)	1.00	1.00	1.00
School Resource Deputy	2.00	2.00	2.00
School Safety Operations Specialist	0.00	0.50	1.00
Professional Standards Officer (Included In Lt/Sgt Lines - 2 In Division)	2.00	2.00	0.00
Finance Director	1.00	1.00	1.00
Purchasing Officer	0.00	1.00	1.00
Billing Technician	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Support Services Ii	3.00	2.00	0.00
Support Services I	4.00	1.00	1.00
Public Information Coordinator	1.00	0.50	0.00
Assistant Public Information Officer	0.00	0.50	1.00
Information Technology	1.00	1.00	3.00
Evidence Technician	1.00	1.00	1.00
Civil/Warrants Supervisor	1.00	1.00	1.00
Civil/Warrants Processor	2.00	2.00	2.00
Civil/Warrants Paper Server	2.00	2.00	2.00
Transport Officer	1.00	1.00	1.00
Fleet Manager	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00
Total Staffing Resources	*83.00*	*78.50*	*77.00*

Camden County Sheriff's Office – Organizational Chart



Prior to Jan. 1, 2025:

3300 – 67
3320 – 5
3350 – 2
3400 – 56
3800 – 23
153

Now:

3300 – 77
3320 – 5
3350 – 2
3400 – 45
3800 – 22
151

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3925 - RADIO SYSTEM								
Class: 51 - SALARIES & BENEFITS								
100-5-3925-511100	SALARIES	71,108.91	40,845.38	37,438.67	41,115.00	80,194.00	39,079.00	95.05%
100-5-3925-512200	SOCIAL SECURITY TAXES	5,331.81	2,724.55	2,791.39	3,145.00	5,918.00	2,773.00	88.17%
100-5-3925-512400	RETIREMENT	2,123.77	1,107.03	1,146.82	1,233.00	1,290.00	57.00	4.62%
100-5-3925-512403	RETIREMENT- COUNTY MATCH	4,247.28	2,214.08	2,293.71	2,467.00	2,580.00	113.00	4.58%
100-5-3925-512904	UNIFORMS	0.00	0.00	132.00	500.00	500.00	0.00	0.00%
100-5-3925-512905	SAFETY EQUIP	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**82,811.77**	**46,891.04**	**43,802.59**	**48,960.00**	**90,982.00**	**42,022.00**	**85.83%**
Class: 52 - CONTRACTED SERVICES								
100-5-3925-521230	CONTRACTED R&M ALL BLDGS	1,365.00	1,684.23	300.00	1,400.00	1,400.00	0.00	0.00%
100-5-3925-522100	JANITORIAL-CONTRACTS	1,071.96	1,071.96	982.63	1,200.00	1,200.00	0.00	0.00%
100-5-3925-522201	R & M COMPUTERS	0.00	0.00	0.00	750.00	0.00	-750.00	-100.00%
100-5-3925-522202	REP & MT OFFICE EQUIPMENT	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
100-5-3925-522203	REP & MT RADIOS	128,285.23	130,479.31	141,677.42	150,000.00	150,000.00	0.00	0.00%
100-5-3925-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-3925-522220	REP & MT VEHICLES	409.67	140.63	136.76	4,000.00	1,000.00	-3,000.00	-75.00%
100-5-3925-523200	TELEPHONE	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
100-5-3925-523201	CELL PHONES	838.74	1,046.83	921.59	750.00	825.00	75.00	10.00%
100-5-3925-523400	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-523500	TRAVEL	280.33	426.58	239.87	1,500.00	500.00	-1,000.00	-66.67%
100-5-3925-523600	DUES & SUBSCRIPTIONS	627.85	550.00	0.00	600.00	600.00	0.00	0.00%
100-5-3925-523700	EDUCATION & TRAINING	50.00	0.00	0.00	750.00	750.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**132,928.78**	**135,399.54**	**144,258.27**	**161,850.00**	**156,475.00**	**-5,375.00**	**-3.32%**
Class: 53 - SUPPLIES								
100-5-3925-531100	OFFICE SUPPLIES	138.98	0.00	0.00	250.00	0.00	-250.00	-100.00%
100-5-3925-531101	MINOR OPERATING <$499	0.00	14.68	0.00	499.00	0.00	-499.00	-100.00%
100-5-3925-531102	POSTAGE	91.89	124.70	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531103	COMPUTER SUPPLIES	0.00	0.00	23.97	250.00	150.00	-100.00	-40.00%
100-5-3925-531106	MEDICAL SUPPLIES	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
100-5-3925-531120	TIRES & TUBES	0.00	1,096.14	0.00	1,500.00	500.00	-1,000.00	-66.67%
100-5-3925-531122	VEHICLE SUPPLIES	178.64	0.00	0.00	500.00	250.00	-250.00	-50.00%
100-5-3925-531130	R & M Building Supplies	0.00	0.00	1,515.62	0.00	0.00	0.00	0.00%
100-5-3925-531198	PROPANE	769.63	1,544.05	1,038.46	2,000.00	2,200.00	200.00	10.00%
100-5-3925-531210	WATER & SEWER	0.00	0.00	274.76	0.00	0.00	0.00	0.00%
100-5-3925-531230	ELECTRIC	12,278.36	16,072.03	18,655.12	12,400.00	22,000.00	9,600.00	77.42%
100-5-3925-531250	OIL	0.00	0.00	0.00	250.00	200.00	-50.00	-20.00%
100-5-3925-531270	FUEL	1,366.64	1,839.91	1,750.80	3,000.00	2,000.00	-1,000.00	-33.33%
100-5-3925-531300	OTHER SUPPLIES	44.51	512.19	0.00	0.00	0.00	0.00	0.00%

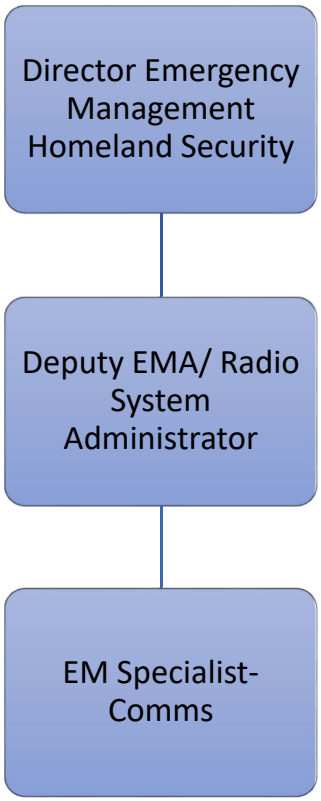
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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3925-531601	SMALL COMPUTERS $500-$9,9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**14,868.65**	**21,203.70**	**23,258.73**	**20,749.00**	**27,300.00**	**6,551.00**	**31.57%**
Class: 54 - CAPITAL OUTLAY								
100-5-3925-542600	OTHER EQUIP >$10,000	0.00	8,956.95	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**8,956.95**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3925 - RADIO SYSTEM :	**230,609.20**	**212,451.23**	**211,319.59**	**231,559.00**	**274,757.00**	**43,198.00**	**18.66%**

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Radio System Administration Organizational Chart



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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3320 - SCHOOL RESOURCE OFFICERS								
Class: 51 - SALARIES & BENEFITS								
100-5-3320-511100	SALARIES - REGULAR EMPLOY	193,758.37	165,639.99	185,255.89	256,203.00	260,309.00	4,106.00	1.60%
100-5-3320-511102	SALARIES-SELLBACK LEAVE	5,456.48	4,400.80	1,197.20	0.00	0.00	0.00	0.00%
100-5-3320-511300	OVERTIME	0.00	1,870.83	16,200.81	0.00	0.00	0.00	0.00%
100-5-3320-512200	SOCIAL SECURITY TAXES	14,492.70	12,801.85	15,161.94	8,972.00	19,914.00	10,942.00	121.96%
100-5-3320-512400	RETIREMENT	5,732.44	3,831.17	2,962.61	3,518.00	3,831.00	313.00	8.90%
100-5-3320-512403	RETIREMENT-COUNTY MATCH	2,718.33	1,134.03	539.80	623.00	729.00	106.00	17.01%
100-5-3320-512404	RETIREMENT-PENSION FUND	1,265.00	1,405.00	2,485.00	3,540.00	3,490.00	-50.00	-1.41%
100-5-3320-512405	EMP HEALTH BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3320-512904	UNIFORMS	1,808.03	5,355.52	3,582.60	3,700.00	4,200.00	500.00	13.51%
100-5-3320-512905	SAFETY EQUIPMENT	1,690.00	230.00	3,273.00	3,600.00	2,000.00	-1,600.00	-44.44%
	Total Class: 51 - SALARIES & BENEFITS:	**226,921.35**	**196,669.19**	**230,658.85**	**280,156.00**	**294,473.00**	**14,317.00**	**5.11%**
Class: 52 - CONTRACTED SERVICES								
100-5-3320-521335	C/S-ANNUAL SOFTWARE MAIN	443.42	0.00	399.90	0.00	0.00	0.00	0.00%
100-5-3320-522203	REP & MT RADIOS	1,507.20	1,507.20	1,256.00	0.00	0.00	0.00	0.00%
100-5-3320-522220	REP & MT VEHICLES	0.00	73.57	450.00	2,000.00	2,000.00	0.00	0.00%
100-5-3320-523201	CELL PHONES	2,327.73	1,879.57	3,566.56	4,200.00	2,700.00	-1,500.00	-35.71%
100-5-3320-523400	PRINTING	0.00	83.42	65.96	250.00	1,000.00	750.00	300.00%
100-5-3320-523500	TRAVEL	3,366.29	3,360.90	670.91	12,000.00	5,000.00	-7,000.00	-58.33%
100-5-3320-523600	DUES & SUBSCRIPTIONS	0.00	176.22	78.75	0.00	0.00	0.00	0.00%
100-5-3320-523700	EDUCATION & TRAINING	750.00	1,657.00	4,370.00	4,350.00	5,850.00	1,500.00	34.48%
	Total Class: 52 - CONTRACTED SERVICES:	**8,394.64**	**8,737.88**	**10,858.08**	**22,800.00**	**16,550.00**	**-6,250.00**	**-27.41%**
Class: 53 - SUPPLIES								
100-5-3320-531100	OFFICE SUPPLIES	16.59	263.54	474.17	1,500.00	1,000.00	-500.00	-33.33%
100-5-3320-531101	MINOR OPERATING $0 - $499	1,837.92	1,603.08	3,173.75	4,000.00	2,670.00	-1,330.00	-33.25%
100-5-3320-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	375.00	375.00	0.00	0.00%
100-5-3320-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
100-5-3320-531106	MEDICAL SUPPLIES	0.00	0.00	19.12	740.00	740.00	0.00	0.00%
100-5-3320-531120	TIRES & TUBES	0.00	1,680.00	0.00	1,925.00	1,925.00	0.00	0.00%
100-5-3320-531122	VEHICLE SUPPLIES	242.72	4,959.23	1,332.64	2,800.00	2,800.00	0.00	0.00%
100-5-3320-531130	R & M Building Supplies	0.00	0.00	91.38	0.00	0.00	0.00	0.00%
100-5-3320-531250	OIL	133.32	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-3320-531270	FUEL	11,477.20	10,090.64	5,514.07	10,625.00	10,625.00	0.00	0.00%
100-5-3320-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	2,400.00	0.00	-2,400.00	-100.00%
100-5-3320-531601	SMALL COMPUTERS $500-$9,9	0.00	10,200.00	6,555.00	9,500.00	0.00	-9,500.00	-100.00%
100-5-3320-531602	RADIOS $500 - $ 9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3320-531714	COMMUNITY EDUCATION	0.00	4,153.55	302.75	1,500.00	1,500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**13,707.75**	**32,950.04**	**17,462.88**	**36,265.00**	**22,535.00**	**-13,730.00**	**-37.86%**
Class: 54 - CAPITAL OUTLAY								
100-5-3320-542600	OTHER EQUIP >$10,000	0.00	0.00	1,368.80	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**1,368.80**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 3320 - SCHOOL RESOURCE OFFICERS:		**249,023.74**	**238,357.11**	**260,348.61**	**339,221.00**	**333,558.00**	**-5,663.00**	**-1.67%**

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CCSO-School Resource Division

MISSION: Our mission is to collaborate with the community to ensure the safety and well-being of our citizens by preventing crime, upholding the principles enshrined in the U.S. Constitution, and delivering justice with fairness, integrity, and respect.

DESCRIPTION: The Camden County Sheriff's Office School Resource Division's primary responsibilities are to ensure safety and security on school grounds for students, staff, faculty and visitors.

COUNTY STRATEGIC PLAN 2025-2030-2040

The Camden County Sheriff's Office School Resource Division's goals and strategies align with the County's strategic plan GOAL #4 to foster a great place to live.

DEPARTMENT GOALS

1 Strengthen School Safety and Security
2 Support Mental Health and Well-being
3 Strengthen School-Police Relations
4 Build Trust though Community Outreach and Engagement

DEPARTMENT STRATEGIES	Goal Alignment
A Promote conflict resolution and de-escalation	4
B Focus on training for employees and faculty	4
C Rapid Emergency Response	4
D Collaborate with local organizations	4

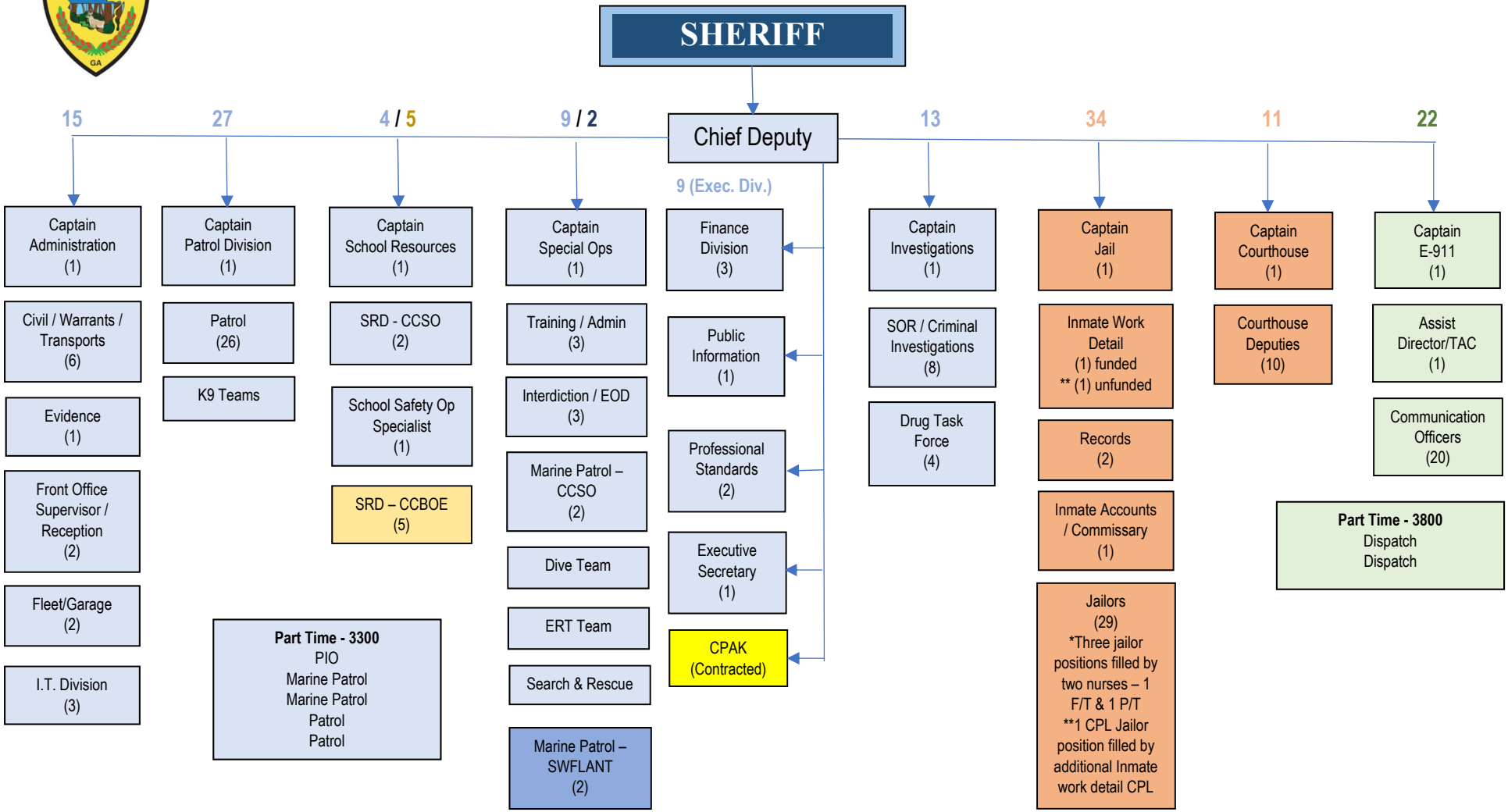
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Number of Schools covered by CCSO		5	5	5	

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$238,357	$339,221	$333,558

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Sergeant	1.00	0.00	1.00
Corporal	1.00	0.00	1.00
Deputy Sheriff	3.00	5.00	3.00
Total Staffing Resources	*5.00*	*5.00*	*5.00*

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Camden County Sheriff's Office – Organizational Chart



Prior to Jan. 1, 2025:

3300 – 67
3320 – 5
3350 – 2
3400 – 56
3800 – 23
153

Now:

3300 – 77
3320 – 5
3350 – 2
3400 – 45
3800 – 22
151

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Section 5: Public Works

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4200 - PUBLIC WORKS								
Class: 51 - SALARIES & BENEFITS								
100-5-4200-511100	SALARIES - REGULAR EMPLOY	832,897.67	877,407.19	865,075.54	1,031,382.00	1,052,622.00	21,240.00	2.06%
100-5-4200-511102	SALARIES-SELLBACK LEAVE	792.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-511200	SALARIES - TEMP. EMPLOYEE	826.00	770.18	0.00	0.00	0.00	0.00	0.00%
100-5-4200-511300	OVERTIME	21,881.13	35,353.18	31,675.05	16,000.00	30,000.00	14,000.00	87.50%
100-5-4200-512200	SOCIAL SECURITY TAXES	62,584.79	67,366.51	65,894.93	78,901.00	80,526.00	1,625.00	2.06%
100-5-4200-512400	RETIREMENT	15,501.32	19,639.06	19,331.71	31,534.00	28,832.00	-2,702.00	-8.57%
100-5-4200-512403	RETIREMENT: COUNTY MATCH	22,298.78	25,288.89	21,000.69	26,243.00	36,548.00	10,305.00	39.27%
100-5-4200-512904	UNIFORMS	5,310.95	3,902.55	2,964.51	4,500.00	12,625.00	8,125.00	180.56%
100-5-4200-512905	SAFETY EQUIPMENT	4,689.51	3,184.61	4,122.18	3,000.00	3,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**966,782.15**	**1,032,912.17**	**1,010,064.61**	**1,191,560.00**	**1,244,153.00**	**52,593.00**	**4.41%**
Class: 52 - CONTRACTED SERVICES								
100-5-4200-521203	DRUG SCREEN/BACKGROUND (	0.00	340.00	90.00	0.00	0.00	0.00	0.00%
100-5-4200-521207	PHYSICALS (EMPLOYEES)	0.00	0.00	300.00	0.00	0.00	0.00	0.00%
100-5-4200-521230	CONTRACTED R&M ALL BLDGS	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-521254	CONTRACT SERVICES-ADMIN	0.00	0.00	12,790.00	0.00	0.00	0.00	0.00%
100-5-4200-521335	C/S - ANNUAL SOFTWARE MAII	4,560.00	5,975.00	13,866.83	4,800.00	12,500.00	7,700.00	160.42%
100-5-4200-521340	C/S-CLOUD COMPUTING FEES	1.98	105.92	104.86	0.00	0.00	0.00	0.00%
100-5-4200-522100	JANITORIAL - CONTRACTS	2,110.73	1,981.20	1,811.00	1,634.00	1,950.00	316.00	19.34%
100-5-4200-522200	ROAD PROJ-OUTSIDE SOURCE	1,450.00	126,694.50	215,197.00	30,000.00	30,000.00	0.00	0.00%
100-5-4200-522202	REP & MT OFF EQUIPMENT	1,144.49	1,468.68	1,028.51	500.00	500.00	0.00	0.00%
100-5-4200-522203	REP & MT RADIOS	2,034.96	1,818.13	1,265.00	3,000.00	1,500.00	-1,500.00	-50.00%
100-5-4200-522204	REP & MT OTHER EQUIPMENT	219.00	0.00	262.41	0.00	0.00	0.00	0.00%
100-5-4200-522210	MINOR ROAD PROJECTS & REP	4,000.00	441.82	0.00	0.00	0.00	0.00	0.00%
100-5-4200-522221	REP & MT HEAVY EQUIPMENT	22,900.46	41,097.38	105.11	30,000.00	30,000.00	0.00	0.00%
100-5-4200-522320	EQUIPMENT RENTAL	43,360.88	20,126.87	41,429.56	42,000.00	45,000.00	3,000.00	7.14%
100-5-4200-523200	TELEPHONE	1,883.28	2,498.70	2,288.02	1,900.00	2,500.00	600.00	31.58%
100-5-4200-523201	CELL PHONES	2,526.24	2,393.84	2,233.59	2,500.00	2,500.00	0.00	0.00%
100-5-4200-523300	ADVERTISING & PUBLISHING	779.70	718.14	430.00	0.00	0.00	0.00	0.00%
100-5-4200-523400	PRINTING	29.70	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-523500	TRAVEL	0.00	1,264.42	1,546.65	1,200.00	200.00	-1,000.00	-83.33%
100-5-4200-523600	DUES & SUBSCRIPTIONS	1,377.57	1,249.96	23.61	0.00	0.00	0.00	0.00%
100-5-4200-523700	EDUCATION & TRAINING	1,203.92	6,471.00	14,112.98	5,000.00	5,000.00	0.00	0.00%
100-5-4200-523800	PROFESSIONAL LICENSES	0.00	90.00	35.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**91,582.91**	**214,735.56**	**308,920.13**	**122,534.00**	**131,650.00**	**9,116.00**	**7.44%**
Class: 53 - SUPPLIES								
100-5-4200-531100	OFFICE SUPPLIES	585.11	471.78	962.50	1,000.00	500.00	-500.00	-50.00%
100-5-4200-531101	MINOR OPERATING $0 - $499	9,585.53	6,480.47	8,294.95	7,500.00	7,000.00	-500.00	-6.67%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-4200-531102	POSTAGE	519.72	229.28	520.11	300.00	500.00	200.00	66.67%
100-5-4200-531103	COMPUTER SUPPLIES	929.88	5.99	587.66	0.00	0.00	0.00	0.00%
100-5-4200-531104	JANITORIAL SUPPLIES	340.73	488.43	612.21	800.00	500.00	-300.00	-37.50%
100-5-4200-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	219.78	0.00	0.00	0.00	0.00%
100-5-4200-531120	TIRES & TUBES	28,827.05	25,094.34	52,650.47	16,500.00	30,000.00	13,500.00	81.82%
100-5-4200-531122	VEHICLE SUPPLIES	41,878.32	37,736.97	80,288.01	22,500.00	35,000.00	12,500.00	55.56%
100-5-4200-531123	HEAVY EQUIPMENT SUPPLIES	72,124.32	92,493.79	128,151.19	80,000.00	85,000.00	5,000.00	6.25%
100-5-4200-531130	R & M BUILDING SUPPLIES	0.00	0.00	550.58	0.00	0.00	0.00	0.00%
100-5-4200-531140	SAND, GRAVEL, CEMENT, ETC	103,519.21	234,375.25	155,630.99	190,000.00	50,000.00	-140,000.00	-73.68%
100-5-4200-531141	CULVERTS	34,290.47	32,347.54	-1,046.86	30,000.00	20,000.00	-10,000.00	-33.33%
100-5-4200-531142	SIGNS & POSTS	8,583.51	11,351.53	1,861.41	9,000.00	8,000.00	-1,000.00	-11.11%
100-5-4200-531206	TIRE DISPOSAL	509.96	953.39	0.00	3,000.00	1,000.00	-2,000.00	-66.67%
100-5-4200-531210	WATER & SEWER	906.96	814.98	770.71	950.00	950.00	0.00	0.00%
100-5-4200-531230	ELECTRIC	21,778.33	20,893.49	21,525.14	20,000.00	21,000.00	1,000.00	5.00%
100-5-4200-531250	OIL	3,866.09	4,729.50	4,315.00	3,700.00	3,700.00	0.00	0.00%
100-5-4200-531270	FUEL	285,227.47	258,242.27	182,510.66	252,000.00	225,000.00	-27,000.00	-10.71%
100-5-4200-531300	OTHER SUPPLIES	724.71	1,307.68	1,419.84	750.00	1,000.00	250.00	33.33%
100-5-4200-531600	SMALL EQUIP $500 - $9,999	3,444.46	6,378.19	1,862.80	3,000.00	5,000.00	2,000.00	66.67%
100-5-4200-531602	RADIOS $500 - $9,999	1,442.95	2,082.84	0.00	0.00	0.00	0.00	0.00%
100-5-4200-532200	ROAD PROJ-INHOUSE	145.55	0.00	191.04	0.00	0.00	0.00	0.00%
100-5-4200-532202	BORROW PITS	6,248.97	9,268.84	7,790.77	6,000.00	10,000.00	4,000.00	66.67%
	Total Class: 53 - SUPPLIES:	**625,479.30**	**745,746.55**	**649,668.96**	**647,000.00**	**504,150.00**	**-142,850.00**	**-22.08%**
Class: 54 - CAPITAL OUTLAY								
100-5-4200-541201	STORMWATER PLAN	0.00	0.00	47,680.00	0.00	0.00	0.00	0.00%
100-5-4200-541302	CAPITAL OUTLAY - CAPITAL LEA	0.00	111,411.92	0.00	0.00	0.00	0.00	0.00%
100-5-4200-542600	OTHER EQUIP > $10,000	0.00	6,200.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**117,611.92**	**47,680.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 58 - DEBT SERVICE								
100-5-4200-581200	CAPITAL LEASE PRINCIPLE	0.00	31,515.15	0.00	0.00	0.00	0.00	0.00%
100-5-4200-582200	CAPITAL LEASE INTEREST	0.00	923.99	0.00	0.00	0.00	0.00	0.00%
	Total Class: 58 - DEBT SERVICE:	**0.00**	**32,439.14**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 4200 - PUBLIC WORKS:	**1,683,844.36**	**2,143,445.34**	**2,016,333.70**	**1,961,094.00**	**1,879,953.00**	**-81,141.00**	**-4.14%**

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Public Works - Roads and Bridges

MISSION: The Camden County Public Works Roads and Bridges Division is committed in ensuring the safe, efficient, and effective maintenance and management of the County's transportation and stormwater infrastructure.

DESCRIPTION: The Roads and Bridges Division is dedicated to providing prompt emergency response, minimizing disruptions, and enhancing the safety of all road users. By prioritizing operational efficiency, innovative solutions, and a commitment to excellence, the Roads and Bridges Division strives to maintain and improve the road network to support the needs of the community while safeguarding the well-being of all who travel within Camden County. Key functions include: Road Construction and Reconstruction, Road Maintenance and Repair, Emergency Response, Stormwater Management, Signage and Traffic Control, Permit Management and Compliance, and Public Education and Communication.

COUNTY STRATEGIC PLAN 2025-2030-2040

Public Works - Roads and Bridges' goals and strategies align with the County's strategic plan GOAL #3 Manage Growth and Plan for Resiliency.

DEPARTMENT GOALS

1. Improve Road Surface Conditions in paved and unpaved roads.
2. Perform Bridge Inspection & Rehabilitation in accordance with GDOT guidelines.
3. Storm and Flood Resilience Planning
4. Optimize Material Use and Improve Performance
5. Extend Equipment Life Cycle
6. Enhance Crew and Public Safety

DEPARTMENT STRATEGIES		Goal Alignment
A	Develop a prioritized pavement management plan using condition assessments and traffic volume.	1,4
B	Partner with GDOT structural engineers to evaluate and schedule necessary bridge repairs or replacements.	1,2
C	Evaluate and harden vulnerable road and bridge segments following environmental regulations.	1,3
D	Implement a preventive maintenance program and improve operator training	4,5
E	Conduct weekly safety talks and quarterly skills training; enforce high-visibility work zone protocols.	6

PERFORMANCE MEASURES	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Mileage of Paved Roads Maintained	172	172	172	A
Mileage of Unpaved Roads Maintained	127	127	127	A
Blade Miles of Road Grading Performed	20,848	20,000	19,000	A,C
Mileage of Unpaved Roads Improved	28	42	45	A,C
Bridges Maintained	37	37	37	B
Mileage of ROW Ditches Cleaned	14	21	25	C
Signs Replace	36	25	100	E
Culvert Pipes Replaced	58	42	60	C
New Culvert Pipes Installed	2	1	5	C
GDOT/FHWA Grants	2	4	3	A
Revenue from ROW Encroachment Permits	$6,776	$7,700	$8,000	A

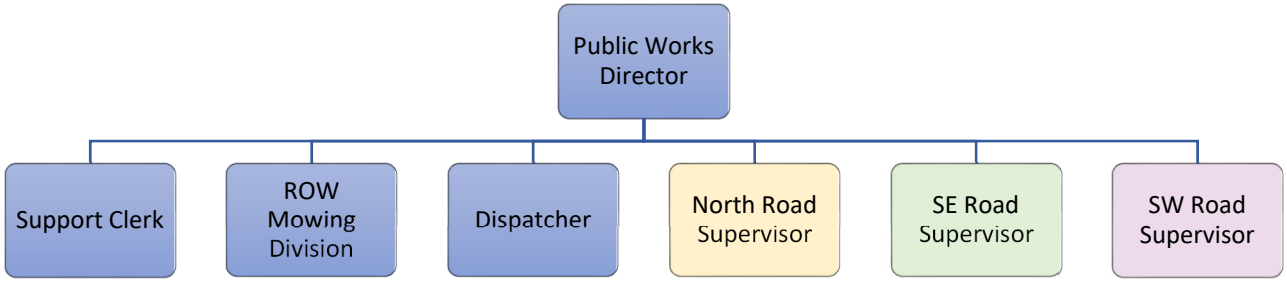
FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$1,914,486	$1,961,094	$2,041,935

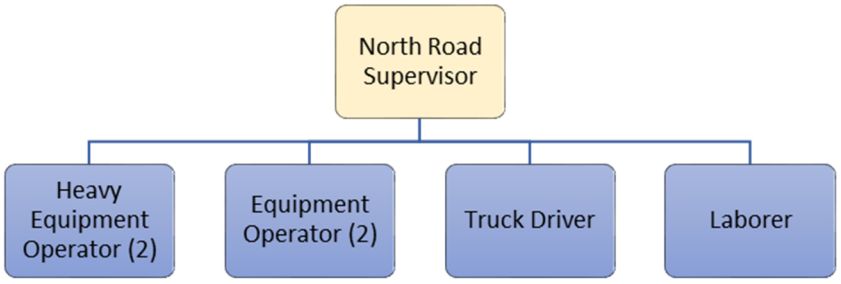
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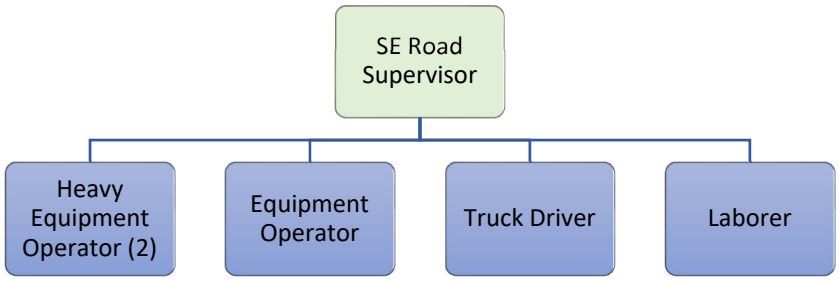
STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Director	1.00	1.00	1.00
Assistant Director	0.00	1.00	1.00
Office Manager	1.00	1.00	1.00
Road Maintenance Supervisor	2.00	2.00	2.00
Road Crew Leader	1.00	2.00	2.00
Heavy Equipment Operator	8.00	10.00	10.00
Equipment Operator	4.00	2.00	2.00
Truck Driver	4.00	3.00	3.00
Road Maintenance Worker	2.00	1.00	1.00
Total Staffing Resources	*23.00*	*23.00*	*23.00*

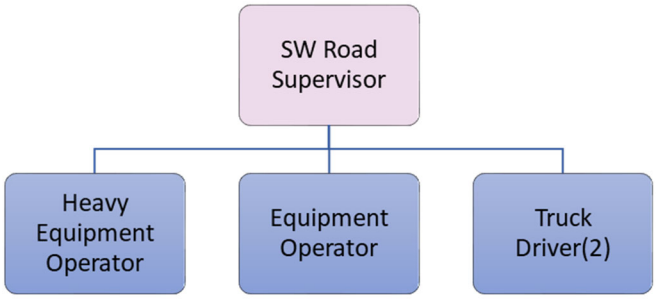
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Public Works Organizational Chart









Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4900 - FLEET SERVICES								
Class: 51 - SALARIES & BENEFITS								
100-5-4900-511100	SALARIES	169,222.66	157,329.80	168,596.20	224,723.00	275,686.00	50,963.00	22.68%
100-5-4900-511200	SALARIES - PART-TIME	0.00	0.00	0.00	0.00	14,849.00	14,849.00	0.00%
100-5-4900-511300	OVERTIME	8,222.29	11,102.14	12,606.09	7,000.00	12,000.00	5,000.00	71.43%
100-5-4900-512200	SOCIAL SECURITY TAXES	12,941.70	12,377.40	13,475.57	17,191.00	22,226.00	5,035.00	29.29%
100-5-4900-512400	RETIREMENT	2,166.22	3,204.81	3,251.74	4,849.00	4,879.00	30.00	0.62%
100-5-4900-512403	RETIREMENT-COUNTY MATCH	1,799.10	2,491.34	2,479.33	4,591.00	3,360.00	-1,231.00	-26.81%
100-5-4900-512904	UNIFORMS	998.08	1,164.80	1,025.87	1,200.00	6,180.00	4,980.00	415.00%
100-5-4900-512905	SAFETY EQUIPMENT	0.00	213.87	71.01	1,000.00	1,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**195,350.05**	**187,884.16**	**201,505.81**	**260,554.00**	**340,180.00**	**79,626.00**	**30.56%**
Class: 52 - CONTRACTED SERVICES								
100-5-4900-521256	CONTRACTED SERVICES-GENEF	35,496.70	18,983.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-521335	C/S-ANNUAL SOFTWARE MAIN	10,110.57	12,893.88	11,323.02	11,500.00	12,500.00	1,000.00	8.70%
100-5-4900-522100	JANITORIAL- CONTRACTS	1,768.68	1,634.28	1,507.69	1,634.00	1,650.00	16.00	0.98%
100-5-4900-522204	REP & MT-SMALL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-522220	REP & MT-VEHICLES	3,533.68	247.50	109.46	1,500.00	1,000.00	-500.00	-33.33%
100-5-4900-522221	REP & MT HEAVY EQUIPMENT	925.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-522222	R&M ADMIN VEHICLES	178.25	37.51	1,002.27	0.00	0.00	0.00	0.00%
100-5-4900-523200	TELEPHONE	847.20	850.80	794.59	800.00	875.00	75.00	9.38%
100-5-4900-523201	CELL PHONES	3,212.62	1,778.84	954.33	1,500.00	1,500.00	0.00	0.00%
100-5-4900-523300	ADVERTISING & PUBLISHING	30.00	600.06	0.00	0.00	0.00	0.00	0.00%
100-5-4900-523500	TRAVEL	206.29	189.60	0.00	2,000.00	250.00	-1,750.00	-87.50%
100-5-4900-523600	DUES & SUBSCRIPTIONS	39.37	39.37	23.61	0.00	0.00	0.00	0.00%
100-5-4900-523700	EDUCATION & TRAINING	299.96	100.00	40.00	2,000.00	3,500.00	1,500.00	75.00%
	Total Class: 52 - CONTRACTED SERVICES:	**56,648.32**	**37,354.84**	**15,754.97**	**20,934.00**	**21,275.00**	**341.00**	**1.63%**
Class: 53 - SUPPLIES								
100-5-4900-531100	OFFICE SUPPLIES	109.81	206.46	254.43	500.00	300.00	-200.00	-40.00%
100-5-4900-531101	MINOR OPERATING SUPPLIES	56,101.50	19,512.46	23,748.96	16,000.00	21,000.00	5,000.00	31.25%
100-5-4900-531103	COMPUTER SUPPLIES	49.96	285.78	402.48	300.00	500.00	200.00	66.67%
100-5-4900-531104	JANITORIAL SUPPLIES	345.60	502.82	432.00	300.00	450.00	150.00	50.00%
100-5-4900-531120	TIRES & TUBES	9,367.04	0.00	6,642.49	2,500.00	1,500.00	-1,000.00	-40.00%
100-5-4900-531122	VEHICLE SUPPLIES	13,983.53	381.60	1,936.44	5,000.00	2,500.00	-2,500.00	-50.00%
100-5-4900-531123	HEAVY EQUIPMENT SUPPLIES	1,911.33	0.00	105.52	0.00	0.00	0.00	0.00%
100-5-4900-531130	R & M BUILDING SUPPLIES	0.00	0.00	126.40	1,000.00	250.00	-750.00	-75.00%
100-5-4900-531198	PROPANE	0.00	398.13	519.08	1,400.00	500.00	-900.00	-64.29%
100-5-4900-531230	ELECTRIC	4,840.27	4,183.19	3,662.33	5,500.00	4,250.00	-1,250.00	-22.73%
100-5-4900-531250	OIL	6,773.03	5,401.26	2,546.85	2,000.00	2,500.00	500.00	25.00%
100-5-4900-531270	FUEL	8,985.82	6,454.72	7,980.87	7,000.00	7,000.00	0.00	0.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-4900-531271	FUEL - ADMIN FLEET VEHICLES	-574.54	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-531300	OTHER SUPPLIES	648.44	1,155.56	675.74	1,000.00	1,000.00	0.00	0.00%
100-5-4900-531600	SMALL EQUIPMENT	6,391.20	9,196.51	7,666.86	10,000.00	8,000.00	-2,000.00	-20.00%
100-5-4900-531601	COMPUTER $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-531750	CENTRAL SUPPLY INVENTORY	0.00	30,197.47	100,431.73	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**108,932.99**	**77,875.96**	**157,132.18**	**52,500.00**	**49,750.00**	**-2,750.00**	**-5.24%**
Class: 54 - CAPITAL OUTLAY								
100-5-4900-542600	OTHER EQUIP > $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 4900 - FLEET SERVICES:	**360,931.36**	**303,114.96**	**374,392.96**	**333,988.00**	**411,205.00**	**77,217.00**	**23.12%**

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Public Works - Fleet Services

MISSION: The Camden County Public Works Fleet Services Division is dedicated to ensure the reliable and efficient operation of all county vehicles and equipment by providing proactive maintenance, timely repairs, and optimal performance.

DESCRIPTION: Fleet Services is committed to prioritizing safety, reducing downtime, and enhancing the overall effectiveness of county's fleet to support emergency response efforts and daily operations. Through continuous improvement, efficient management, and dedicated service, Fleet Services strive to keep Camden County's fleet in peak condition to meet the diverse needs of the community while fostering a safe and effective work environment. Key functions include: Fleet Management and Inventory, Maintenance and Repair, Emergency Response Readiness, Specialized Equipment Repairs, Vehicle Modification and Upgrades, Compliance and Safety Inspections, Safety Training, Fuel Management, Fleet Performance Monitoring, and Vehicle Acquisition and Disposal.

COUNTY STRATEGIC PLAN 2025-2030-2040

Public Works - Fleet Services' goals and strategies align with the County's strategic plan GOAL #1 to maintain a financially sound County and provide exceptional service and value

DEPARTMENT GOALS

1 Reduce Vehicle Downtime
2 Improve Preventive Maintenance Compliance
3 Extend Vehicle Lifecycles without increased costs
4 Improve Safety Compliance
5 Increase Technician Certification Levels

DEPARTMENT STRATEGIES		Goal Alignment
A	Implement better scheduling and parts availability; introduce preventative maintenance alerts	1,2
B	Use fleet management software to track and schedule services more accurately	2,3
C	Implement condition-based maintenance and review total cost of ownership metrics.	1,3
D	Conduct quarterly safety training and review incident trends.	4

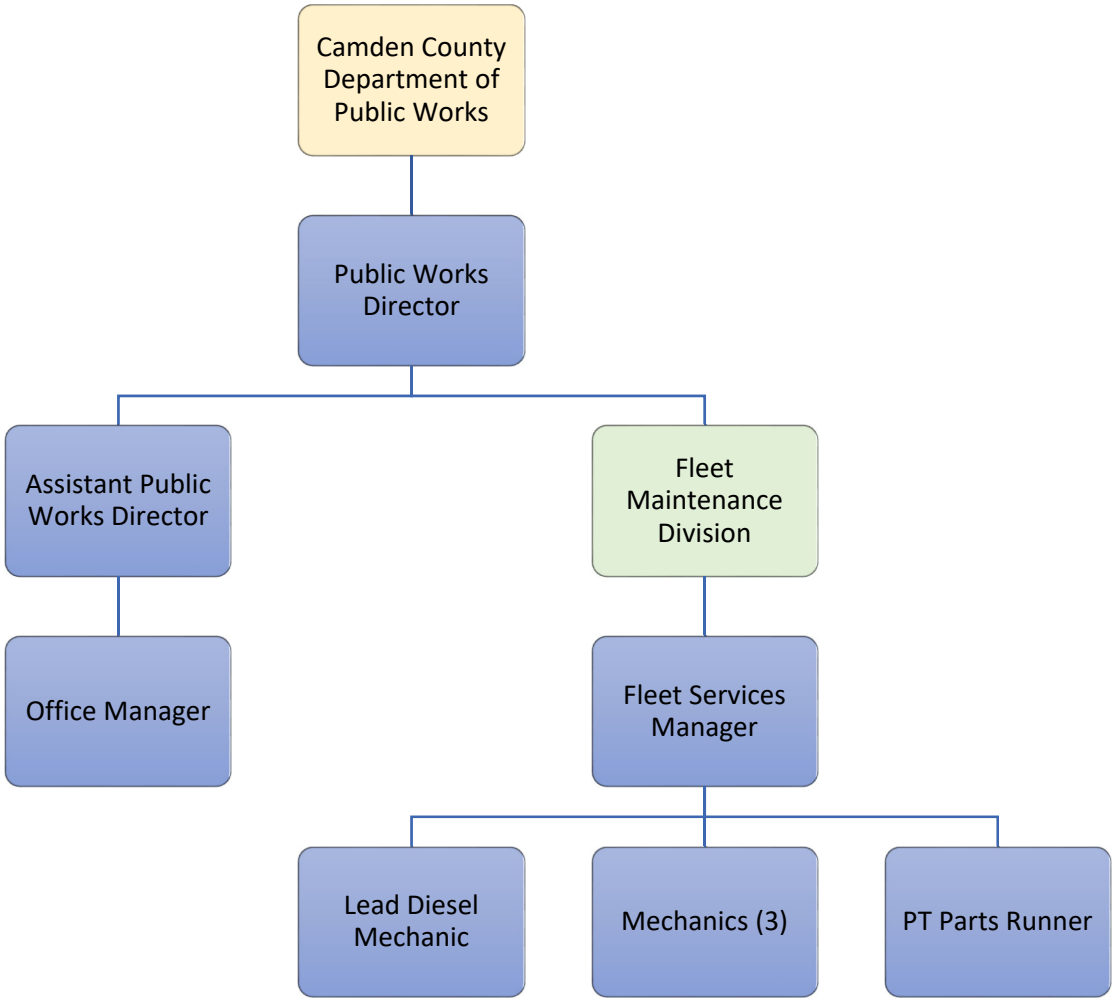
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Number of Vehicles Maintained Number		200	230	230	A,B
of Vehicles Repaired Work Orders		126	141	150	B,D
Completed		708	605	700	B,C
85% Efficiency Rate		84%	78%	85%	A
Preventative Maintenance Completed		100%	80%	100%	A,C

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$315,703	$333,908	$424,504

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Fleet Services Manager	1.00	1.00	1.00
Lead Diesel Mechanic	0.00	1.00	2.00
Mechanic II	3.00	2.00	2.00
Parts Runner - P/T	0.00	0.00	1.00
Total Staffing Resources	*4.00*	*4.00*	*6.00*

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Fleet Services Organizational Chart



Section 6: Health & Welfare

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7130 - COUNTY AGENTS								
Class: 52 - CONTRACTED SERVICES								
100-5-7130-521230	CONTRACTED R&M ALL BLDGS	0.00	3,009.00	0.00	3,010.00	3,010.00	0.00	0.00%
100-5-7130-521254	CONT SERVICES-ADMINISTRATI	90,630.22	85,557.44	23,749.38	96,008.00	101,849.00	5,841.00	6.08%
100-5-7130-522100	JANITORIAL - CONTRACTS	4,109.64	4,109.64	3,767.17	4,110.00	4,110.00	0.00	0.00%
100-5-7130-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7130-522202	REP & MT OFF EQUIPMENT	548.33	480.35	326.07	800.00	800.00	0.00	0.00%
100-5-7130-523200	TELEPHONE	2,633.24	3,295.07	3,744.55	2,700.00	4,088.00	1,388.00	51.41%
100-5-7130-523500	TRAVEL	18,486.74	18,266.39	16,410.46	19,000.00	19,000.00	0.00	0.00%
100-5-7130-523600	DUES & SUBSCRIPTIONS	450.00	560.00	465.00	700.00	700.00	0.00	0.00%
100-5-7130-523700	EDUCATION & TRAINING	1,355.50	1,803.56	555.00	1,800.00	1,200.00	-600.00	-33.33%
	Total Class: 52 - CONTRACTED SERVICES:	**118,213.67**	**117,081.45**	**49,017.63**	**128,128.00**	**134,757.00**	**6,629.00**	**5.17%**
Class: 53 - SUPPLIES								
100-5-7130-531100	OFFICE SUPPLIES	1,294.21	451.06	550.47	700.00	700.00	0.00	0.00%
100-5-7130-531101	MINOR OPERATING $0 - $499	1,520.42	1,309.93	904.05	1,500.00	1,500.00	0.00	0.00%
100-5-7130-531102	POSTAGE	1,153.71	971.89	393.98	1,300.00	1,300.00	0.00	0.00%
100-5-7130-531103	COMPUTER SUPPLIES	198.20	1,741.43	1,196.50	1,000.00	1,000.00	0.00	0.00%
100-5-7130-531104	JANITORIAL SUPPLIES	124.15	19.26	113.95	200.00	200.00	0.00	0.00%
100-5-7130-531110	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7130-531210	WATER & SEWER	666.80	672.22	579.55	675.00	700.00	25.00	3.70%
100-5-7130-531230	ELECTRIC	2,381.50	2,651.85	2,893.22	2,500.00	3,400.00	900.00	36.00%
100-5-7130-531270	FUEL	1,043.83	1,617.05	1,398.21	1,500.00	1,500.00	0.00	0.00%
100-5-7130-531600	SMALL EQUIP $500 - $9,999	677.92	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-5-7130-531601	COMPUTERS $500 - $9,999	1,915.00	1,910.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**10,975.74**	**11,344.69**	**10,029.93**	**12,375.00**	**12,300.00**	**-75.00**	**-0.61%**
Class: 57 - INTERGOVERNMENTAL								
100-5-7130-572600	ADJUSTMENTS	-80.32	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**-80.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 7130 - COUNTY AGENTS:	**129,109.09**	**128,426.14**	**59,047.56**	**140,503.00**	**147,057.00**	**6,554.00**	**4.66%**

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County Agents

OVERVIEW: The Camden County Extension Office houses an Agriculture and Natural Resources Program and a 4-H and Youth Development Program. The Agriculture and Natural Resources Program offers educational programming and presentations as well as phone, email, in office, and on-site consults to help citizens troubleshoot issues including lawn, garden, landscape, wildlife, pond, and land use issues and questions. The 4-H and Youth Development Program offers educational and leadership development programming both inside and outside of the classroom for students in grades 5 through 12. 4-H staff meet with every 5th grade student in classroom once a month to deliver interactive programming that correlates with state educational standards. They also meet with their afterschool high school club at CCHS twice a month, and offer special interest clubs and events outside of school.

COUNTY STRATEGIC PLAN 2025-2030-2040

County Agents goals and strategies align with the County's strategic plan Principle 2: Exceptional Customer Service
Goal 3: Great Place to Live: Objective 6: Have diverse activities for all family generations.

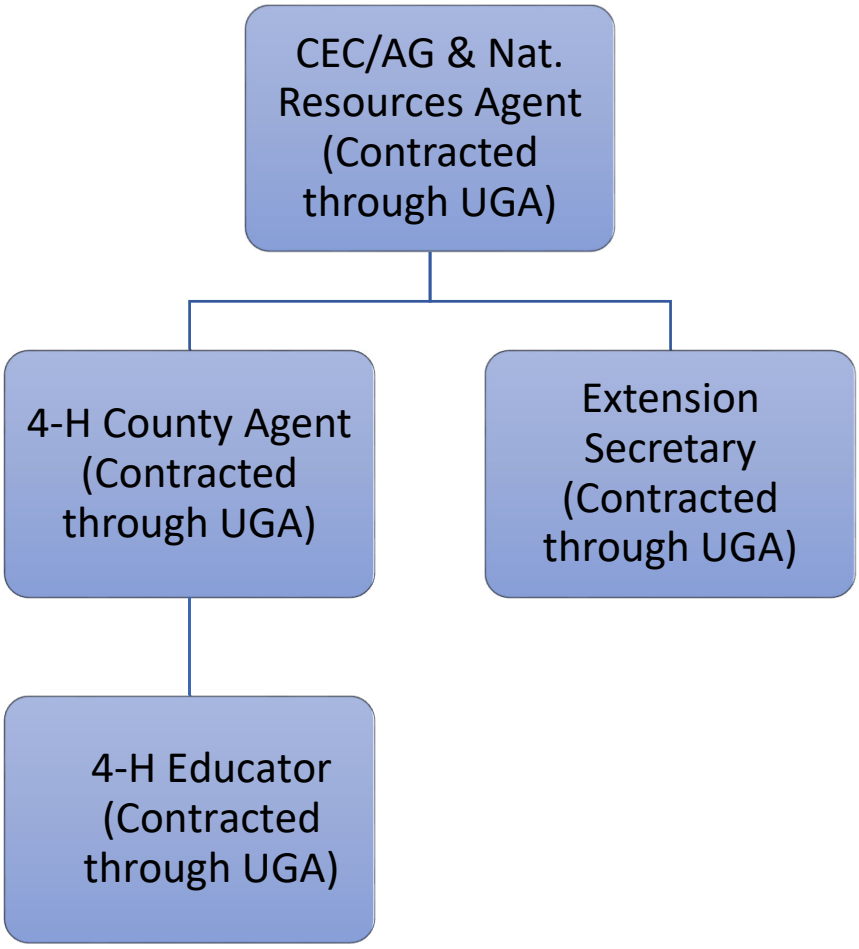
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Number of calls/emails received for assistance in Agriculture & Natural		1,187	1,000	1,100	
Ag Agent site visits		23	14	15	
Number of educational presentations in ANR		35	20	25	
Number of soil samples processed		159	170	180	
Number of other lab samples processed (water, forage, plant path, etc.)		34	42	30	
Office visits		49	35	40	
Professional presentations (state and national)		6	2	2	
Awards received by ANR Agent (Local, State, or National)		5	7	2	
Total number of 4-H'ers Enrolled		1,014	1,050	1,050	
Number of active clubs		46	46	46	
Number of 4-Hers receiving instruction on Stress Management 5th		794	710	790	
Number of students doing classroom presentations in 5th grade		268	282	250	
Number of students participating in public speaking competition		66	56	65	
Number of students attending 4-H camp		59	53	60	
Number of students attending 4-H leadership conferences		67	70	70	
Number of 4-H experiential education events (without in school or		166	150	150	
Number of 4-H Special Interest Clubs		6	7	8	
Total Number of students attending SIC meetings		577	600	600	
Number of summer workshops/trips		9	9	10	
Number of students attending summer prog. workshops		82	80	100	
Number of community exhibits and service events		13	15	15	

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$546,801	$635,138	$649,946

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
4-H Agent (Partially County funded - Non-Payroll - Contracted through	1.00	1.00	1.00
Ag & Nat. Resources Agent (Partially County funded - Non-Payroll -	1.00	1.00	1.00
4-H Educator (Partially County funded - Non-Payroll - Contracted	1.00	1.00	1.00
Extension secretary (Partially County funded - Non-Payroll - Contracted	1.00	1.00	1.00
Total Staffing Resources	*4.00*	*4.00*	*4.00*

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County Agent Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5400 - FAMILY & CHILDREN'S SRVC								
Class: 52 - CONTRACTED SERVICES								
100-5-5400-521230	CONTRACTED R&M ALL BLDGS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-5400-522100	JANITORIAL - CONTRACTS	18,908.00	20,760.00	16,599.00	18,108.00	18,108.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**18,908.00**	**20,760.00**	**16,599.00**	**18,608.00**	**18,608.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-5400-531104	JANITORIAL SUPPLIES	556.59	483.23	654.62	540.00	540.00	0.00	0.00%
100-5-5400-531210	WATER & SEWER	527.14	538.84	504.88	540.00	612.00	72.00	13.33%
100-5-5400-531230	ELECTRIC	13,111.31	13,764.71	13,972.95	15,000.00	15,000.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**14,195.04**	**14,786.78**	**15,132.45**	**16,080.00**	**16,152.00**	**72.00**	**0.45%**
Class: 57 - INTERGOVERNMENTAL								
100-5-5400-572018	DFACS - BUDGET PAYMENT	75,000.00	75,000.00	68,750.00	75,000.00	75,000.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**75,000.00**	**75,000.00**	**68,750.00**	**75,000.00**	**75,000.00**	**0.00**	**0.00%**
Total Department: 5400 - FAMILY & CHILDREN'S SRVC:		**108,103.04**	**110,546.78**	**100,481.45**	**109,688.00**	**109,760.00**	**72.00**	**0.07%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5100 - HEALTH DEPARTMENT								
Class: 52 - CONTRACTED SERVICES								
100-5-5100-521205	PEST CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-5100-521230	CONTRACTED R&M ALL BLDGS	0.00	0.00	2,365.00	0.00	130.00	130.00	0.00%
100-5-5100-522100	JANITORIAL - CONTRACTS	21,171.36	21,171.36	22,408.95	21,180.00	21,180.00	0.00	0.00%
100-5-5100-522230	REP & MT BLDG & GROUNDS	0.00	0.00	857.94	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**21,171.36**	**21,171.36**	**25,631.89**	**21,180.00**	**21,310.00**	**130.00**	**0.61%**
Class: 53 - SUPPLIES								
100-5-5100-531104	JANITORIAL SUPPLIES	649.58	851.50	1,503.77	750.00	750.00	0.00	0.00%
100-5-5100-531122	VEHICLE SUPPLIES	1,450.47	1,000.00	1,707.07	1,000.00	1,000.00	0.00	0.00%
100-5-5100-531210	WATER & SEWER	1,445.07	1,289.19	1,313.96	1,200.00	1,200.00	0.00	0.00%
100-5-5100-531230	ELECTRIC	20,803.17	21,357.89	25,033.87	19,000.00	21,000.00	2,000.00	10.53%
Total Class: 53 - SUPPLIES:		**24,348.29**	**24,498.58**	**29,558.67**	**21,950.00**	**23,950.00**	**2,000.00**	**9.11%**
Class: 57 - INTERGOVERNMENTAL								
100-5-5100-572008	MENTAL HEALTH BUDGET PYM	36,600.00	36,600.00	33,550.00	36,600.00	36,600.00	0.00	0.00%
100-5-5100-572012	HEALTH BUDGET	280,100.00	280,100.00	256,758.37	280,100.00	280,100.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**316,700.00**	**316,700.00**	**290,308.37**	**316,700.00**	**316,700.00**	**0.00**	**0.00%**
Total Department: 5100 - HEALTH DEPARTMENT:		**362,219.65**	**362,369.94**	**345,498.93**	**359,830.00**	**361,960.00**	**2,130.00**	**0.59%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5144 - MOSQUITO CONTROL								
Class: 52 - CONTRACTED SERVICES								
100-5-5144-521255	CONTRACTED SERVICE-GEN LA	222,467.34	225,804.36	190,708.50	230,846.00	232,630.00	1,784.00	0.77%
	Total Class: 52 - CONTRACTED SERVICES:	**222,467.34**	**225,804.36**	**190,708.50**	**230,846.00**	**232,630.00**	**1,784.00**	**0.77%**
Class: 53 - SUPPLIES								
100-5-5144-531135	MOSQUITO CHEMICALS	55,340.01	55,106.41	54,603.73	38,000.00	55,000.00	17,000.00	44.74%
	Total Class: 53 - SUPPLIES:	**55,340.01**	**55,106.41**	**54,603.73**	**38,000.00**	**55,000.00**	**17,000.00**	**44.74%**
	Total Department: 5144 - MOSQUITO CONTROL:	**277,807.35**	**280,910.77**	**245,312.23**	**268,846.00**	**287,630.00**	**18,784.00**	**6.99%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5520 - SENIOR CENTER								
Class: 51 - SALARIES & BENEFITS								
100-5-5520-511100	SALARIES	0.00	0.00	87,544.04	96,756.00	99,665.00	2,909.00	3.01%
100-5-5520-511102	SALARIES-SELLBACK LEAVE	0.00	0.00	732.40	0.00	1,464.00	1,464.00	0.00%
100-5-5520-511200	SALARIES - PART-TIME	0.00	0.00	6,693.75	0.00	16,390.00	16,390.00	0.00%
100-5-5520-512200	SOCIAL SECURITY TAXES	0.00	0.00	6,908.02	7,147.00	8,878.00	1,731.00	24.22%
100-5-5520-512400	RETIREMENT	0.00	0.00	2,448.15	707.00	2,846.00	2,139.00	302.55%
100-5-5520-512403	RETIREMENT- COUNTY MATCH	0.00	0.00	2,383.86	0.00	2,846.00	2,846.00	0.00%
100-5-5520-512904	UNIFORMS	0.00	0.00	0.00	18.00	0.00	-18.00	-100.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**106,710.22**	**104,628.00**	**132,089.00**	**27,461.00**	**26.25%**
Class: 52 - CONTRACTED SERVICES								
100-5-5520-521256	CONTRACT SVC GENERAL LABC	0.00	0.00	0.00	7,185.00	0.00	-7,185.00	-100.00%
100-5-5520-521340	CONTRACT SVCS - MEALS	0.00	0.00	46,798.47	70,562.00	64,450.00	-6,112.00	-8.66%
100-5-5520-522100	JANITORIAL-CONTRACTS	0.00	0.00	6,586.14	0.00	7,185.00	7,185.00	0.00%
100-5-5520-523200	TELEPHONE	0.00	0.00	1,479.01	1,011.00	3,468.00	2,457.00	243.03%
100-5-5520-523201	CELL PHONES	0.00	0.00	570.87	305.00	305.00	0.00	0.00%
100-5-5520-523300	ADVERTISING & PUBLICATIONS	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
100-5-5520-523500	TRAVEL	0.00	0.00	0.00	1,800.00	1,800.00	0.00	0.00%
100-5-5520-523600	DUES & SUBSCRIPTIONS	0.00	0.00	23.61	0.00	85.00	85.00	0.00%
100-5-5520-523700	EDUCATION & TRAINING	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**55,458.10**	**81,863.00**	**77,793.00**	**-4,070.00**	**-4.97%**
Class: 53 - SUPPLIES								
100-5-5520-531100	OFFICE SUPPLIES	0.00	0.00	105.28	450.00	350.00	-100.00	-22.22%
100-5-5520-531101	MINOR OPERATING <$499	0.00	0.00	4,121.51	13,022.00	9,600.00	-3,422.00	-26.28%
100-5-5520-531102	POSTAGE	0.00	0.00	9.85	176.00	50.00	-126.00	-71.59%
100-5-5520-531103	COMPUTER SUPPLIES	0.00	0.00	28.99	0.00	0.00	0.00	0.00%
100-5-5520-531104	JANITORIAL SUPPLIES	0.00	0.00	702.48	1,797.00	1,000.00	-797.00	-44.35%
100-5-5520-531210	WATER & SEWER	0.00	0.00	538.72	626.00	626.00	0.00	0.00%
100-5-5520-531230	ELECTRIC	0.00	0.00	9,170.75	12,986.00	12,986.00	0.00	0.00%
100-5-5520-531300	OTHER SUPPLIES	0.00	0.00	81.08	3,171.00	0.00	-3,171.00	-100.00%
100-5-5520-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	3,478.76	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**18,237.42**	**32,228.00**	**24,612.00**	**-7,616.00**	**-23.63%**
	Total Department: 5520 - SENIOR CENTER:	**0.00**	**0.00**	**180,405.74**	**218,719.00**	**234,494.00**	**15,775.00**	**7.21%**

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Camden County Senior Services

MISSION: To promote the independence and well-being of Camden County older adults. To provide them and their caregivers information and access to needed services.

DESCRIPTION: We are a comprehensive source of information about services to the older adults in the county and throughout Georgia. Camden County Senior Center located in Woodbine is a focal point in the community and offers a range of services at no cost. Our daily congregate meal program includes wellness, exercise, nutrition classes, entertainment, field trips, bingo, crafts and educational guest speakers. Lunch is served daily and transportation is available based on state funding budgets. Those wishing to participate must be 60 years of age, live in Camden County and be self-sufficient. All program operating procedures follow the Older American Act and policies set by the Coastal Regional Commission Area Agency on Aging.

DEPARTMENT GOALS	
1	Improve the well-being and quality of life the aging population within our community.
2	Promote social engagements and reduce isolation.
3	Service increased congregate meal participates.
4	Offer access to health, wellness, nutrition programs and screenings.
5	Expand our indoor and outdoor innovative programs.

DEPARTMENT STRATEGIES		Goal Alignment
A	Create a welcoming environment within the Senior Center.	2,3,4,5
B	Foster social connections, provide engaging activities and wellness programs.	1,2,3,4,5
C	Build strong community partnerships.	1,2,3,4,5
D	Collaborate with local businesses, healthcare providers, the Area Agency on Aging, and other organizations to offer community program events.	1,2,4,5

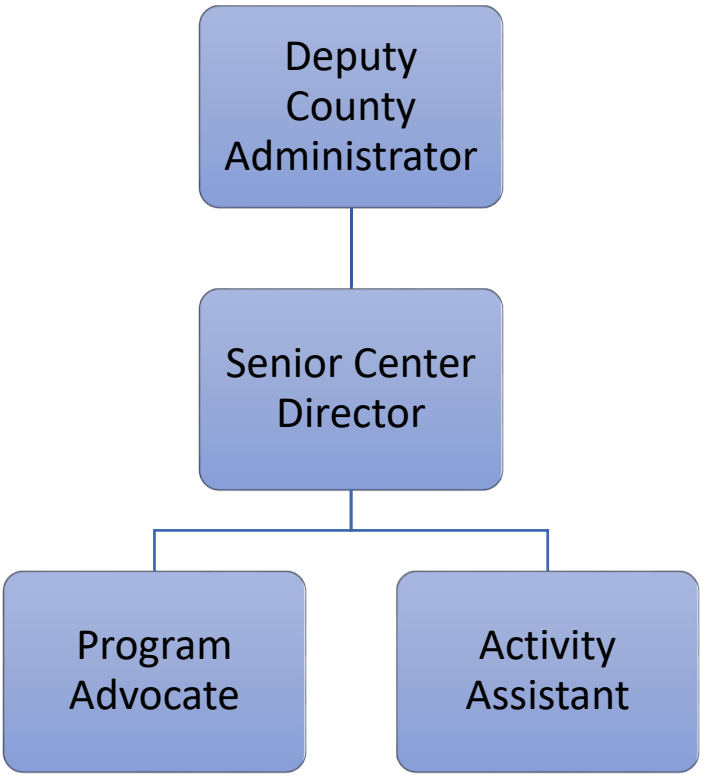
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Congregate Meals Completion	100%	100.0%	100.00%	100.0%	A,B,D
Coastal Regional Commission Area Agency on Aging Annual Evaluation & Annual Plan / Report	100%	100%	100%	100%	B,C,D
Coastal Regional Commission Area Agency on Aging Annual Physical monitoring	100%	100%	100%	100%	B,C,D
State, Federal and local reports filed on time.	100%	100%	100%	100%	A,B,C,D
Compliant with all regulations and contract guidelines	100%	100%	100%	100%	A,B,C,D

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$242,449	$218,719	$234,494

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Director	1.00	1.00	1.00
Program Advocate	1.00	1.00	1.00
Activity Assistant	1.00	1.00	1.00
Total Staffing Resources	*3.00*	*3.00*	*3.00*

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Senior Center Organizational Chart



Section 7: Leisure Services

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6505 - BRYAN LANG HIST LIBRARY								
Class: 51 - SALARIES & BENEFITS								
100-5-6505-511100	SALARIES - REGULAR EMPLOY	46,629.28	38,795.09	36,134.73	44,346.00	46,979.00	2,633.00	5.94%
100-5-6505-511200	SALARIES - TEMP. EMPLOYEE	10,910.40	9,746.60	9,699.63	19,188.00	20,658.00	1,470.00	7.66%
100-5-6505-512200	SOCIAL SECURITY TAXES	3,917.49	3,571.53	3,506.35	4,860.00	5,006.00	146.00	3.00%
100-5-6505-512400	RETIREMENT	1,389.76	1,160.65	290.42	443.00	1,364.00	921.00	207.90%
100-5-6505-512403	RETIREMENT: COUNTY MATCH	2,084.66	338.39	435.64	887.00	2,045.00	1,158.00	130.55%
	Total Class: 51 - SALARIES & BENEFITS:	**64,931.59**	**53,612.26**	**50,066.77**	**69,724.00**	**76,052.00**	**6,328.00**	**9.08%**
Class: 52 - CONTRACTED SERVICES								
100-5-6505-521335	C/S-ANNUAL SOFTWARE MAIN	3,877.00	3,581.00	0.00	0.00	0.00	0.00	0.00%
100-5-6505-521340	C/S-CLOUD COMPUTING FEES	0.00	663.20	2,876.55	3,837.00	3,837.00	0.00	0.00%
100-5-6505-522100	JANITORIAL - CONTRACTS	3,091.92	3,091.92	2,834.26	3,092.00	3,092.00	0.00	0.00%
100-5-6505-522202	REP & MT OFF EQUIPMENT	126.22	102.42	60.06	0.00	0.00	0.00	0.00%
100-5-6505-523200	TELEPHONE	1,354.21	1,365.71	1,285.23	1,375.00	1,375.00	0.00	0.00%
100-5-6505-523600	DUES & SUBSCRIPTIONS	0.00	0.00	899.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**8,449.35**	**8,804.25**	**7,955.10**	**8,304.00**	**8,304.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-6505-531100	OFFICE SUPPLIES	35.74	0.00	0.00	150.00	150.00	0.00	0.00%
100-5-6505-531101	MINOR OPERATING $0 - $499	0.00	70.76	0.00	0.00	0.00	0.00	0.00%
100-5-6505-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-6505-531104	JANITORIAL SUPPLIES	0.00	169.08	176.55	0.00	0.00	0.00	0.00%
100-5-6505-531210	WATER & SEWER	612.67	571.26	460.45	610.00	610.00	0.00	0.00%
100-5-6505-531230	ELECTRIC	3,465.28	3,383.03	2,698.74	3,500.00	3,500.00	0.00	0.00%
100-5-6505-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	750.00	750.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,113.69**	**4,194.13**	**3,335.74**	**5,260.00**	**5,260.00**	**0.00**	**0.00%**
	Total Department: 6505 - BRYAN LANG HIST LIBRARY:	**77,494.63**	**66,610.64**	**61,357.61**	**83,288.00**	**89,616.00**	**6,328.00**	**7.60%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6500 - COUNTY WIDE LIBRARY								
Class: 52 - CONTRACTED SERVICES								
100-5-6500-522100	JANITORIAL - CONTRACTS	26,832.00	26,832.00	24,596.00	26,832.00	26,832.00	0.00	0.00%
100-5-6500-523600	DUES & SUBSCRIPTIONS	39.36	39.36	23.61	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**26,871.36**	**26,871.36**	**24,619.61**	**26,832.00**	**26,832.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-6500-531104	JANITORIAL SUPPLIES	723.72	360.84	994.06	0.00	0.00	0.00	0.00%
100-5-6500-531210	WATER & SEWER	860.68	1,277.16	402.54	900.00	900.00	0.00	0.00%
100-5-6500-531230	ELECTRIC	23,653.98	25,239.88	26,363.99	28,800.00	28,800.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**25,238.38**	**26,877.88**	**27,760.59**	**29,700.00**	**29,700.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-6500-572000	REGIONAL LIBRARY SERVICES	312,828.00	389,416.00	408,363.00	408,363.00	444,580.00	36,217.00	8.87%
100-5-6500-572033	WOODBINE LIBRARY	0.00	30,000.00	30,000.00	30,000.00	40,000.00	10,000.00	33.33%
Total Class: 57 - INTERGOVERNMENTAL:		**312,828.00**	**419,416.00**	**438,363.00**	**438,363.00**	**484,580.00**	**46,217.00**	**10.54%**
Total Department: 6500 - COUNTY WIDE LIBRARY:		**364,937.74**	**473,165.24**	**490,743.20**	**494,895.00**	**541,112.00**	**46,217.00**	**9.34%**

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Section 8: Community Development

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7450 - CODE ENFORCEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-7450-511100	SALARIES - REGULAR EMPLOY	0.00	72,000.53	84,267.91	103,859.00	107,919.00	4,060.00	3.91%
100-5-7450-512200	SOCIAL SECURITY TAXES	0.00	5,469.39	6,080.95	7,945.00	8,256.00	311.00	3.91%
100-5-7450-512400	RETIREMENT	0.00	1,732.19	2,586.57	3,116.00	3,238.00	122.00	3.92%
100-5-7450-512403	RETIREMENT: COUNTY MATCH	0.00	2,005.67	1,688.31	4,674.00	4,856.00	182.00	3.89%
100-5-7450-512904	UNIFORMS	0.00	200.00	126.44	500.00	500.00	0.00	0.00%
100-5-7450-512905	SAFETY EQUIP	0.00	0.00	85.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**81,407.78**	**94,835.18**	**120,094.00**	**124,769.00**	**4,675.00**	**3.89%**
Class: 52 - CONTRACTED SERVICES								
100-5-7450-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	104.86	0.00	5,750.00	5,750.00	0.00%
100-5-7450-522201	REP & MT COMPUTERS	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
100-5-7450-522220	REP & MT VEHICLES	0.00	35.91	793.58	750.00	500.00	-250.00	-33.33%
100-5-7450-523200	TELEPHONE	0.00	252.12	232.05	400.00	300.00	-100.00	-25.00%
100-5-7450-523201	CELL PHONES	0.00	1,204.08	1,201.64	1,600.00	1,900.00	300.00	18.75%
100-5-7450-523400	PRINTING	0.00	0.00	0.00	750.00	0.00	-750.00	-100.00%
100-5-7450-523500	TRAVEL	0.00	1,756.37	1,723.26	2,250.00	1,750.00	-500.00	-22.22%
100-5-7450-523600	DUES & SUBSCRIPTIONS	0.00	101.36	280.00	300.00	250.00	-50.00	-16.67%
100-5-7450-523700	EDUCATION & TRAINING	0.00	1,045.00	2,140.16	3,000.00	2,750.00	-250.00	-8.33%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**4,394.84**	**6,475.55**	**9,250.00**	**13,200.00**	**3,950.00**	**42.70%**
Class: 53 - SUPPLIES								
100-5-7450-531100	OFFICE SUPPLIES	0.00	92.64	235.25	200.00	300.00	100.00	50.00%
100-5-7450-531101	MINOR OPERATING $0-$499	0.00	439.87	924.91	300.00	750.00	450.00	150.00%
100-5-7450-531102	POSTAGE	0.00	753.26	1,341.77	825.00	700.00	-125.00	-15.15%
100-5-7450-531103	COMPUTER SUPPLIES	0.00	260.15	154.06	300.00	0.00	-300.00	-100.00%
100-5-7450-531120	TIRES & TUBES	0.00	47.02	0.00	500.00	1,000.00	500.00	100.00%
100-5-7450-531122	VEHICLE SUPPLIES	0.00	26.28	224.90	200.00	300.00	100.00	50.00%
100-5-7450-531270	FUEL	0.00	1,258.06	1,357.52	2,500.00	1,600.00	-900.00	-36.00%
100-5-7450-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7450-531601	COMPUTERS $500 - $ 9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**2,877.28**	**4,238.41**	**4,825.00**	**4,650.00**	**-175.00**	**-3.63%**
	Total Department: 7450 - CODE ENFORCEMENT:	**0.00**	**88,679.90**	**105,549.14**	**134,169.00**	**142,619.00**	**8,450.00**	**6.30%**

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Code Enforcement

MISSION: The mission of Code Enforcement is to protect the health, safety, and welfare of the public by ensuring compliance with local codes and ordinances. Through fair and consistent enforcement, we are committed to maintaining a clean, safe, and visually appealing community. Our goal is to enhance quality of life, safeguard public spaces, and promote community pride by helping ensure our neighborhoods and public areas are well cared for and inviting.

DESCRIPTION: The Public Protection and Compliance Office plans, coordinates and directs Camden County's programs associated with fire/life safety, regulations, and compliance including but not limited to Animal Control, Code Enforcement, and Fire Prevention

COUNTY STRATEGIC PLAN 2025-2030-2040

Code Enforcement goals and strategies align with GOALS 1, 3 and 4.

DEPARTMENT GOALS

1 Enforce all applicable state/county codes to ensure safety and nuisance abatement
2 Preserve the community appearance
3 Support responsible development

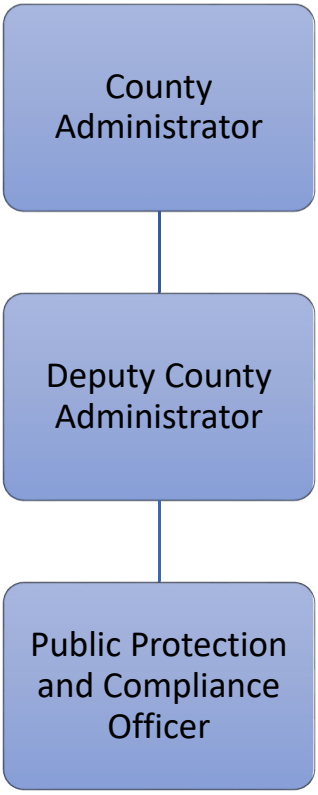
DEPARTMENT STRATEGIES		Goal Alignment
A	Diligently investigate any property observed out of compliance and create court cases if necessary	1, 2, 3
B	Educate the community of the Camden County Codes of Ordinances and Unified Development Code	2, 3
C	Collaborate with other agencies to ensure all standards of development are being adhered	1, 2, 3

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Achieve compliance in all Code Enforcement Cases	90%	70.0%	75.00%	90.0%	A
Provide citizens with Codes/Ordinances in violation before citation to avoid further violations	100%	100%	100%	100%	B
Anticipate potential violations/issues in effort to ensure quick and speedy compliance	100%	100%	100%	100%	A, B, C

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$105,549	$134,169	$142,619

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026	
Code Enforcement Officer	1.00	2.00	2.00	
Total Staffing Resources	*1.00*	*2.00*	*2.00*	*0.00*

Code Enforcement Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7140 - FORESTRY								
Class: 52 - CONTRACTED SERVICES								
100-5-7140-522220	REP & MT VEHICLES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**0.00**	**0.00**	**0.00**	**200.00**	**200.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-7140-572006	FORESTRY BUDGET PAYMENT	25,091.00	25,537.00	22,818.62	24,893.00	24,893.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**25,091.00**	**25,537.00**	**22,818.62**	**24,893.00**	**24,893.00**	**0.00**	**0.00%**
Total Department: 7140 - FORESTRY:		**25,091.00**	**25,537.00**	**22,818.62**	**25,093.00**	**25,093.00**	**0.00**	**0.00%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7500 - JOINT DEVELOPMENT AUTH								
Class: 51 - SALARIES & BENEFITS								
100-5-7500-511100	SALARIES - REGULAR EMPLOY	263,008.88	279,134.94	201,860.74	0.00	0.00	0.00	0.00%
100-5-7500-511400	REIMBURSEMENT SALARIES &	-282,876.17	-300,146.41	-244,713.25	0.00	0.00	0.00	0.00%
100-5-7500-512200	SOCIAL SECURITY TAXES	19,867.29	21,011.47	15,207.56	0.00	0.00	0.00	0.00%
100-5-7500-512400	RETIREMENT	0.00	0.00	-773.10	0.00	0.00	0.00	0.00%
100-5-7500-512403	RETIREMENT: COUNTY MATCH	0.00	0.00	544.66	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**-27,873.39**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-7500-521340	C/S CLOUD COMPUTING FEES	0.00	0.00	104.86	0.00	0.00	0.00	0.00%
100-5-7500-523500	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**104.86**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-7500-531270	FUEL	0.00	0.00	127.71	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**127.71**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-7500-572005	JOINT DEVELOPMENT AUTHOR	684,000.00	684,000.00	687,500.00	750,000.00	1,000,000.00	250,000.00	33.33%
	Total Class: 57 - INTERGOVERNMENTAL:	**684,000.00**	**684,000.00**	**687,500.00**	**750,000.00**	**1,000,000.00**	**250,000.00**	**33.33%**
	Total Department: 7500 - JOINT DEVELOPMENT AUTH:	**684,000.00**	**684,000.00**	**659,859.18**	**750,000.00**	**1,000,000.00**	**250,000.00**	**33.33%**
	Total Fund: 100 - GENERAL:	**40,178,903.11**	**43,006,101.54**	**43,522,447.20**	**47,550,602.00**	**47,807,556.00**	**256,954.00**	**0.54%**

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Joint Development Authority

MISSION: The Mission of the Camden County Joint Development Authority is to promote and stimulate economic growth in Camden County.

DESCRIPTION: The Joint Development Authority encourages private investment and job creation and retention in Camden County and the cities of Kingsland, St. Marys and Woodbine through the application of state and local incentives, creation of special taxing districts, acquisition and development of real property and delivery of infrastructure needed to support development.

COUNTY STRATEGIC PLAN 2025-2030-2040

The Joint Development Authority's goals and strategies align with the County's strategic plan GOAL #2 to grow the local economy.

DEPARTMENT GOALS

1 Secure repayment of the Cumberland Inlet Bond
2 Open Phase I of the Coastal Georgia Commerce Park
3 Increase Commercial recruitment efforts
4 Foster community collaboration
5 Relocate to new office

DEPARTMENT STRATEGIES		Goal Alignment
A	Achieve resolution of the Jacoby Development Cumberland Inlet Bankruptcy/ Foreclosure	1
B	Have possession of access site and first 50 acres and be out to bid for construction of Ph	2
C	Have at least 1 representative from each city and the county at every quarterly collaborat	4
D	Be fully moved in and functioning in new office location by December 31, 2025.	5

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Close on 50 acres with Option on 100 and approved development plan.	100%	NA	NA	100.0%	B
Receipt of RSDI and SEID grants awards to assist with Commerce Park infrastructure.	100%	NA	NA	100%	B

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$750,000	$750,000	$1,000,000

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Administrative Specialist	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00
Executive Director	1.00	1.00	1.00
Total Staffing Resources	*3.00*	*3.00*	*3.00*

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7000 - PLANNING & DEVELOPMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-7000-511100	SALARIES - REGULAR EMPLOY	368,764.85	438,735.25	439,947.09	521,731.00	560,463.00	38,732.00	7.42%
100-5-7000-511102	SALARIES-SELLBACK LEAVE	896.00	941.60	0.00	0.00	0.00	0.00	0.00%
100-5-7000-511600	SALARIES - MONTHLY	3,150.00	2,700.00	3,525.00	4,500.00	4,500.00	0.00	0.00%
100-5-7000-512200	SOCIAL SECURITY TAXES	27,741.85	32,640.79	32,582.88	40,693.00	43,220.00	2,527.00	6.21%
100-5-7000-512400	RETIREMENT	8,814.50	10,053.47	11,151.11	13,662.00	15,076.00	1,414.00	10.35%
100-5-7000-512403	RETIREMENT: COUNTY MATCH	11,754.98	10,833.34	13,853.36	16,096.00	19,746.00	3,650.00	22.68%
100-5-7000-512904	UNIFORMS	605.60	1,469.63	1,300.38	1,400.00	1,400.00	0.00	0.00%
100-5-7000-512905	SAFETY EQUIPMENT	412.91	323.02	95.00	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**422,140.69**	**497,697.10**	**502,454.82**	**598,582.00**	**644,905.00**	**46,323.00**	**7.74%**
Class: 52 - CONTRACTED SERVICES								
100-5-7000-521250	CONTRACT SERV-COMPUTER	36,000.00	80,000.00	400.00	0.00	0.00	0.00	0.00%
100-5-7000-521252	CONTRACT SERV-ENGINEERING	1,360.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-521254	CONTRACT SERV-ADMINISTRA	61,872.00	15,608.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-521255	CONTR SERV GENRL LABOR	900.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-521335	C/S - ANNUAL SOFTWARE	13,020.71	56,729.60	72,279.37	73,200.00	88,200.00	15,000.00	20.49%
100-5-7000-521340	C/S-CLOUD COMPUTING FEES	0.00	735.96	329.72	1,100.00	1,100.00	0.00	0.00%
100-5-7000-522100	JANITORIAL - CONTRACTS	5,092.05	5,073.30	7,606.00	7,067.00	7,067.00	0.00	0.00%
100-5-7000-522201	REP & MT COMPUTERS	1,558.00	0.00	34.99	1,000.00	1,000.00	0.00	0.00%
100-5-7000-522202	REP & MT OFF EQUIPMENT	2,095.47	5,116.35	4,355.03	5,000.00	5,000.00	0.00	0.00%
100-5-7000-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-522220	REP & MT VEHICLES	2,652.02	144.60	255.41	1,250.00	1,250.00	0.00	0.00%
100-5-7000-523200	TELEPHONE	1,933.83	1,972.21	1,866.80	2,350.00	2,350.00	0.00	0.00%
100-5-7000-523201	CELL PHONES	5,310.36	4,757.87	4,948.61	5,850.00	6,700.00	850.00	14.53%
100-5-7000-523300	ADVERTISING & PUBLISHING	1,431.12	2,100.00	2,507.00	2,850.00	2,850.00	0.00	0.00%
100-5-7000-523400	PRINTING	2,281.03	1,545.23	923.57	2,700.00	4,700.00	2,000.00	74.07%
100-5-7000-523500	TRAVEL	6,941.38	3,745.48	561.08	10,500.00	10,500.00	0.00	0.00%
100-5-7000-523600	DUES & SUBSCRIPTIONS	2,306.85	2,755.07	2,768.74	3,630.00	3,790.00	160.00	4.41%
100-5-7000-523700	EDUCATION & TRAINING	7,131.06	5,474.40	20,114.30	24,450.00	24,450.00	0.00	0.00%
100-5-7000-523800	PROFESSIONAL LICENSES	220.00	295.00	0.00	500.00	300.00	-200.00	-40.00%
	Total Class: 52 - CONTRACTED SERVICES:	**152,105.88**	**186,053.07**	**118,950.62**	**141,447.00**	**159,257.00**	**17,810.00**	**12.59%**
Class: 53 - SUPPLIES								
100-5-7000-531100	OFFICE SUPPLIES	1,270.09	1,029.51	746.21	1,200.00	1,200.00	0.00	0.00%
100-5-7000-531101	MINOR OPERATING $0 - $499	2,441.54	2,147.67	2,602.27	2,000.00	2,000.00	0.00	0.00%
100-5-7000-531102	POSTAGE	1,846.40	4,902.25	735.70	3,000.00	3,000.00	0.00	0.00%
100-5-7000-531103	COMPUTER SUPPLIES	2,331.66	449.34	571.66	700.00	500.00	-200.00	-28.57%
100-5-7000-531104	JANITORIAL SUPPLIES	573.24	531.93	435.07	800.00	800.00	0.00	0.00%
100-5-7000-531120	TIRES & TUBES	2,376.32	676.50	0.00	2,500.00	2,000.00	-500.00	-20.00%

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Budget Comparison Report

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100-5-7000-531122	VEHICLE SUPPLIES	175.21	139.85	0.00	600.00	300.00	-300.00	-50.00%
100-5-7000-531210	WATER & SEWER	750.10	692.88	395.68	1,282.00	1,282.00	0.00	0.00%
100-5-7000-531230	ELECTRIC	9,649.60	10,426.69	17,293.21	26,500.00	15,000.00	-11,500.00	-43.40%
100-5-7000-531270	FUEL	4,609.08	5,647.91	3,494.34	7,000.00	7,000.00	0.00	0.00%
100-5-7000-531300	OTHER SUPPLIES	133.45	312.51	253.89	350.00	350.00	0.00	0.00%
100-5-7000-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-531601	COMPUTERS $500 - $9,999	6,360.01	0.00	4,468.22	3,000.00	3,000.00	0.00	0.00%
100-5-7000-531603	FURNITURE $500 - $9,999	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
	Total Class: 53 - SUPPLIES:	**32,516.70**	**26,957.04**	**30,996.25**	**49,932.00**	**36,432.00**	**-13,500.00**	**-27.04%**
Class: 54 - CAPITAL OUTLAY								
100-5-7000-542200	VEHICLES	0.00	590.07	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**590.07**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 7000 - PLANNING & DEVELOPMENT:		**606,763.27**	**711,297.28**	**652,401.69**	**789,961.00**	**840,594.00**	**50,633.00**	**6.41%**

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Planning & Development

MISSION: The responsibility to deliver the highest quality public service while ensuring compliance with codes related to building, licensing, inspections, zoning, and GIS mapping.

DESCRIPTION: Planning & Development is responsible for issuing building permits, conducting inspections, managing occupational tax and alcohol license, and overseeing zoning, land use applications, and GIS mapping.

COUNTY STRATEGIC PLAN 2025-2030-2040

Planning & Development supports Camden County's long-term goals and strategic vision by proactively managing growth and enhancing community resiliency through comprehensive planning and coordinated land use strategies.

DEPARTMENT GOALS

1 Enhance infrastructure mapping and coordination
2 Promote strategic infrastructure investment
3 Ensure compatibility in land use planning
4 Support sustainable and cohesive development
5 Strengthen data-driven decision making

DEPARTMENT STRATEGIES	Goal Alignment
A Identify and prioritize infrastructure gaps	1,2,4
B Review and update zoning for compatibiilty	2,3,5
C Advance affordable housing strategies	2,4,5
D Initiate resilience planning measures	1,3,4

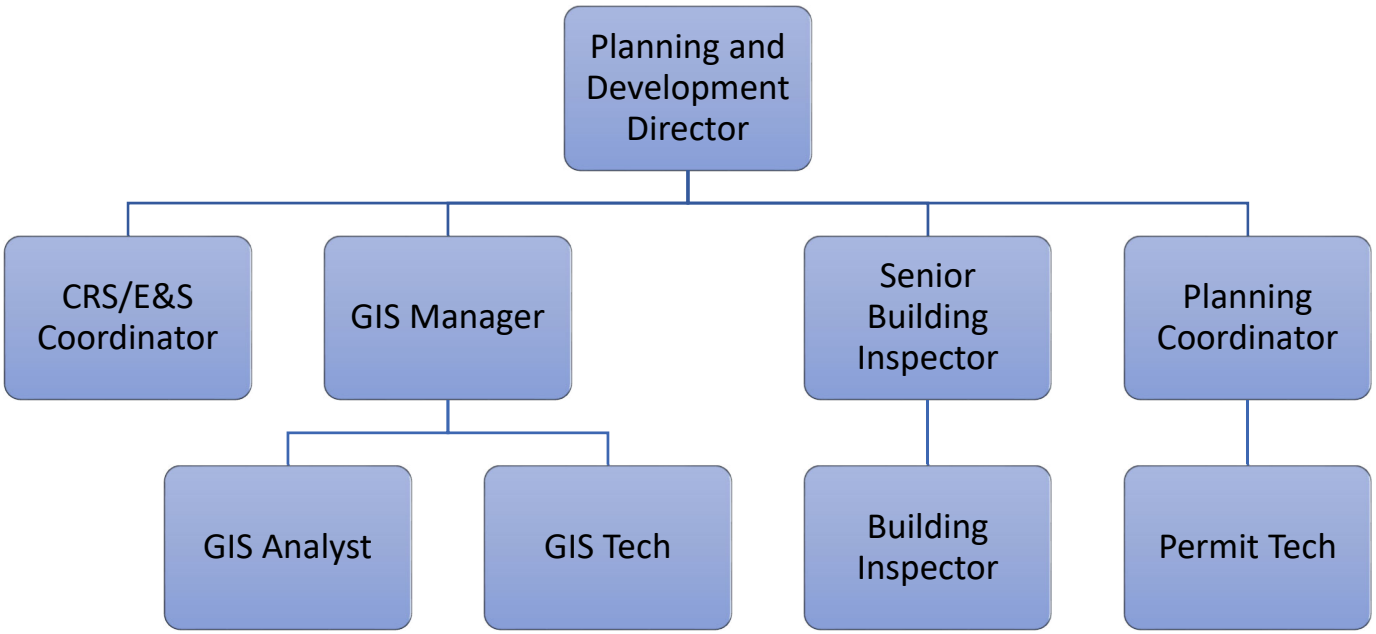
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Infrastructure mapping completion rate	98%	98.3%	98.80%	100.0%	A
Zoning conflict resolutions	99%	99%	99%	100%	B
Resilience planning implementation rate	98%	100%	100%	100%	D
Affordable housing strategy implementation rate	95%	95%	95%	96%	C
Zoning compatibility improvement	100%	97%	98%	100%	B

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	$777,009	$789,961	$840,594

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Planning & Development Director	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00
Planning Coordinator	1.00	1.00	1.00
Permit Tech	1.00	1.00	1.00
CRS/E&S Coordinator	1.00	1.00	1.00
GIS Manager		1.00	1.00
GIS Analyst		1.00	1.00
GIS Tech			1.00
Total Staffing Resources	*6.00*	*8.00*	*9.00*

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Planning and Building Organizational Chart



Enterprise Funds

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 208 - CURBSIDE COLLECTION								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
208-3-0000-316200	INSURANCE PREMIUMS TAX	291,660.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**291,660.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 34 - COMMISSIONS & FEES								
208-3-0000-341950	PENALTIES/INTEREST CHARGE	38,978.20	56,908.65	54,738.09	25,000.00	25,000.00	0.00	0.00%
208-3-0000-344110	UNINCORP COLLECTION FEES	1,163,409.51	1,583,815.73	1,600,223.45	1,620,000.00	1,620,000.00	0.00	0.00%
208-3-0000-344113	REPLACEMENT CART FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
208-3-0000-344115	BAD DEBT COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 34 - COMMISSIONS & FEES:		**1,202,387.71**	**1,640,724.38**	**1,654,961.54**	**1,645,000.00**	**1,645,000.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
208-3-0000-361000	INTEREST INCOME	13,028.45	19,219.29	22,705.99	7,500.00	10,000.00	2,500.00	33.33%
Total Class: 36 - INTEREST:		**13,028.45**	**19,219.29**	**22,705.99**	**7,500.00**	**10,000.00**	**2,500.00**	**33.33%**
Class: 38 - MISCELLANEOUS								
208-3-0000-389006	OVER / SHORT	0.00	150.27	75.00	0.00	0.00	0.00	0.00%
Total Class: 38 - MISCELLANEOUS:		**0.00**	**150.27**	**75.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
208-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	101,653.00	101,653.00	0.00%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**0.00**	**101,653.00**	**101,653.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**1,507,076.16**	**1,660,093.94**	**1,677,742.53**	**1,652,500.00**	**1,756,653.00**	**104,153.00**	**6.30%**
Total Fund: 208 - CURBSIDE COLLECTION:		**1,507,076.16**	**1,660,093.94**	**1,677,742.53**	**1,652,500.00**	**1,756,653.00**	**104,153.00**	**6.30%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 208 - CURBSIDE COLLECTION								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
208-5-0000-511100	SALARIES - REGULAR EMPLOY	115,196.14	93,928.29	102,990.11	109,540.00	118,400.00	8,860.00	8.09%
208-5-0000-511125	COMPENSATED ABSENCES	1,090.06	2,306.08	0.00	0.00	0.00	0.00	0.00%
208-5-0000-511300	OVERTIME	0.00	0.00	7.99	0.00	0.00	0.00	0.00%
208-5-0000-512100	GROUP INSURANCE	3,562.02	8,213.85	6,623.89	12,000.00	12,000.00	0.00	0.00%
208-5-0000-512101	GROUP INSURANCE (LOSSES)	-80.10	2,829.99	9,436.06	0.00	0.00	0.00	0.00%
208-5-0000-512200	SOCIAL SECURITY TAXES	8,291.04	6,700.00	7,530.82	8,380.00	9,058.00	678.00	8.09%
208-5-0000-512400	RETIREMENT	3,413.79	4,127.12	2,973.41	3,251.00	3,552.00	301.00	9.26%
208-5-0000-512403	RETIREMENT - COUNTY MATCH	3,317.34	2,524.93	3,136.73	3,286.00	4,095.00	809.00	24.62%
	Total Class: 51 - SALARIES & BENEFITS:	**134,790.29**	**120,630.26**	**132,699.01**	**136,457.00**	**147,105.00**	**10,648.00**	**7.80%**
Class: 52 - CONTRACTED SERVICES								
208-5-0000-521201	LEGAL FEES (LIENS)	192.00	-85.00	413.00	0.00	250.00	250.00	0.00%
208-5-0000-521208	AUDIT FEES	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
208-5-0000-521250	CONTRACT SERV-COMPUTER	0.00	0.00	0.00	12,500.00	0.00	-12,500.00	-100.00%
208-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	6,194.79	5,917.93	6,244.40	5,765.00	6,300.00	535.00	9.28%
208-5-0000-522100	JANITORIAL - CONTRACTS	1,541.40	1,541.40	1,412.95	1,546.00	1,546.00	0.00	0.00%
208-5-0000-522110	COLLECTION COSTS	764,152.17	778,064.24	735,602.42	808,331.00	869,696.00	61,365.00	7.59%
208-5-0000-522111	RECYCLING COSTS	500,052.92	514,726.56	494,208.30	536,604.00	587,473.00	50,869.00	9.48%
208-5-0000-522201	REP & MT COMPUTERS	0.01	0.00	0.00	943.00	943.00	0.00	0.00%
208-5-0000-522202	REP & MT-OFFICE EQUIPMENT	389.81	334.82	298.78	250.00	250.00	0.00	0.00%
208-5-0000-523200	TELEPHONE	1,377.25	1,407.90	1,338.41	1,380.00	1,380.00	0.00	0.00%
208-5-0000-523201	CELL PHONES	40.43	0.00	0.00	0.00	0.00	0.00	0.00%
208-5-0000-523300	ADVERTISING & PUBLISHING	0.00	0.00	183.50	150.00	150.00	0.00	0.00%
208-5-0000-523400	PRINTING	3,736.98	2,650.87	2,997.79	11,014.00	4,000.00	-7,014.00	-63.68%
208-5-0000-523500	TRAVEL	106.85	67.37	43.99	100.00	100.00	0.00	0.00%
208-5-0000-523600	DUES & SUBSCRIPTIONS	24,236.51	29,118.06	21,705.59	21,800.00	21,800.00	0.00	0.00%
208-5-0000-523700	EDUCATION & TRAINING	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
208-5-0000-523902	COURT COST	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
	Total Class: 52 - CONTRACTED SERVICES:	**1,304,521.12**	**1,333,744.15**	**1,264,449.13**	**1,401,633.00**	**1,494,138.00**	**92,505.00**	**6.60%**
Class: 53 - SUPPLIES								
208-5-0000-531100	OFFICE SUPPLIES	442.14	616.55	538.58	375.00	375.00	0.00	0.00%
208-5-0000-531101	MINOR OPERATING $0 - $499	522.25	40.61	678.83	350.00	350.00	0.00	0.00%
208-5-0000-531102	POSTAGE	12,194.20	11,827.19	12,383.27	12,000.00	13,000.00	1,000.00	8.33%
208-5-0000-531103	COMPUTER SUPPLIES	876.52	222.22	182.26	1,200.00	1,200.00	0.00	0.00%
208-5-0000-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
208-5-0000-531210	WATER & SEWER	30.29	29.82	22.71	36.00	36.00	0.00	0.00%
208-5-0000-531230	ELECTRIC	1,521.18	1,532.27	1,638.60	1,380.00	1,380.00	0.00	0.00%

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208-5-0000-531600	SMALL EQUIP $500 - $9,999	838.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**16,424.58**	**14,268.66**	**15,444.25**	**15,391.00**	**16,391.00**	**1,000.00**	**6.50%**
Class: 57 - INTERGOVERNMENTAL								
208-5-0000-571200	TIPPING FEES-SOLID WASTE	71,449.48	71,704.25	68,282.68	95,375.00	95,375.00	0.00	0.00%
208-5-0000-574000	BAD DEBT EXPENSE	-1,500.89	13,568.23	-901.73	3,644.00	3,644.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**69,948.59**	**85,272.48**	**67,380.95**	**99,019.00**	**99,019.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,525,684.58**	**1,553,915.55**	**1,479,973.34**	**1,652,500.00**	**1,756,653.00**	**104,153.00**	**6.30%**
	Total Fund: 208 - CURBSIDE COLLECTION:	**1,525,684.58**	**1,553,915.55**	**1,479,973.34**	**1,652,500.00**	**1,756,653.00**	**104,153.00**	**6.30%**

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Curbside Collection

Overview

Curbside Collection is dedicated to upholding cleanliness throughout Camden County. The primary Mission of the Curbside Collection Department is to deliver residential curbside waste and recycling as outlined in Camden County's Code & Ordinance. This locally mandated initiative aims to offer garbage and recycling collection to the residents of the picturesque, unincorporated areas of Camden County. Curbside Collection strives to ensure exceptional customer service while maintaining the lowest feasible costs, with a strong emphasis on customer satisfaction.

Performance Measures

Measure	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026
Number of Customers Served	5,112	5,272	5,271	5,325	5,400
Monthly rate	$15.65	$15.65	$25.00	$25.00	$25.00
Service Orders	3,551	3,349	1890	1900	1600
Compliant (typically missed service)	1,092	116	7	8	5
Forced Disconnection	67	144	118	100	75
Delivery/removal/redelivery	713	1,555	990	825	900
White Goods	0	61	46	48	50
Bulky Item Pickup	965	553	466	329	350
Repair a worn-out garbage can	21	6	5	5	5
Illegal dumping / Property Inspection	2	0	0	2	2
Print/Mail decal	686	883	233	200	250
Misc/Info/Inspection	5	31	21	0	0

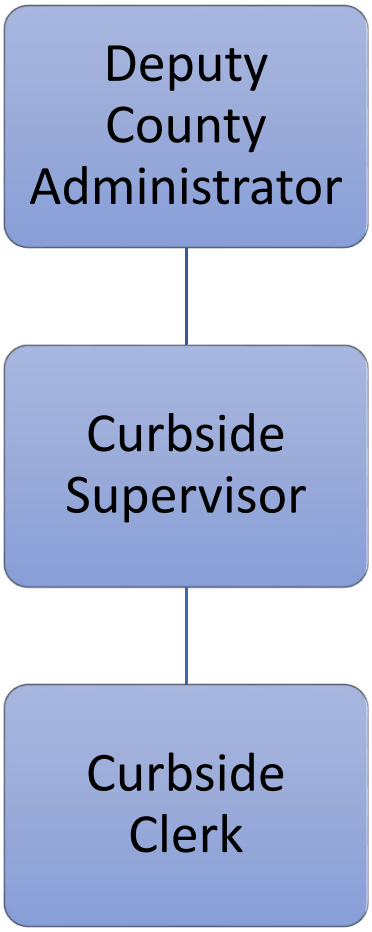
Staffing Resources

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full Time Employees	2.00	2.00	2.00	2.00	2.00
Total Staffing Resources	2.00	2.00	2.00	2.00	2.00

Funding Sources

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
Enterprise Fund Revenues	$1,134,757	$1,507,076	$1,677,743	$1,652,500	$4,959,732
Enterprise Fund Expenditures	$1,129,654	$1,525,685	$1,553,916	$1,652,500	$4,959,732
Revenues over/ (under) Expenses	$5,103	($18,609)	$123,827	$0	$0

Curbside Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 540 - SOLID WASTE ENTERPRISE								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
540-3-0000-334114	STATE OF GEORGIA	2,175.62	0.00	0.00	3,000,000.00	0.00	-3,000,000.00	-100.00%
Total Class: 33 - STATE & FEDERAL:		**2,175.62**	**0.00**	**0.00**	**3,000,000.00**	**0.00**	**-3,000,000.00**	**-100.00%**
Class: 34 - COMMISSIONS & FEES								
540-3-0000-344150	HIGHWAY 110 SITE SALES	2,541,476.97	4,344,984.20	2,664,337.87	3,894,852.00	3,080,000.00	-814,852.00	-20.92%
540-3-0000-344170	C & D INDUSTRIAL SITE	783,102.29	1,203,080.23	1,288,462.04	1,146,870.00	1,320,000.00	173,130.00	15.10%
540-3-0000-349300	BAD CHECK FEES	0.00	0.00	30.00	0.00	0.00	0.00	0.00%
Total Class: 34 - COMMISSIONS & FEES:		**3,324,579.26**	**5,548,064.43**	**3,952,829.91**	**5,041,722.00**	**4,400,000.00**	**-641,722.00**	**-12.73%**
Class: 36 - INTEREST								
540-3-0000-361000	INTEREST INCOME	267,545.96	462,271.90	502,737.08	200,000.00	400,000.00	200,000.00	100.00%
Total Class: 36 - INTEREST:		**267,545.96**	**462,271.90**	**502,737.08**	**200,000.00**	**400,000.00**	**200,000.00**	**100.00%**
Class: 38 - MISCELLANEOUS								
540-3-0000-389000	MISCELLANEOUS INCOME	26.73	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 38 - MISCELLANEOUS:		**26.73**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
540-3-0000-392100	SURPLUS PROPERTY SW ASSET	2,419.32	0.00	0.00	0.00	0.00	0.00	0.00%
540-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	140,856.00	159,732.00	18,876.00	13.40%
Total Class: 39 - OTHER FINANCING SOURCES:		**2,419.32**	**0.00**	**0.00**	**140,856.00**	**159,732.00**	**18,876.00**	**13.40%**
Total Department: 0000 - NON DEPARTMENTAL:		**3,596,746.89**	**6,010,336.33**	**4,455,566.99**	**8,382,578.00**	**4,959,732.00**	**-3,422,846.00**	**-40.83%**
Total Fund: 540 - SOLID WASTE ENTERPRISE:		**3,596,746.89**	**6,010,336.33**	**4,455,566.99**	**8,382,578.00**	**4,959,732.00**	**-3,422,846.00**	**-40.83%**

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Budget Comparison Report

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Fund: 540 - SOLID WASTE ENTERPRISE								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
540-5-0000-511100	SALARIES - REGULAR EMPLOY	861,040.24	913,565.49	804,961.22	912,030.00	934,830.00	22,800.00	2.50%
540-5-0000-511102	SALARIES-SELLBACK LEAVE	9,915.60	8,694.29	8,818.80	3,500.00	3,500.00	0.00	0.00%
540-5-0000-511125	COMPENSATED ABSENSES	4,647.92	-4,181.74	0.00	0.00	0.00	0.00	0.00%
540-5-0000-511300	OVERTIME	69,124.47	70,204.22	76,002.81	50,000.00	60,000.00	10,000.00	20.00%
540-5-0000-512100	GROUP INSURANCE	50,764.80	66,293.67	55,429.81	75,000.00	79,000.00	4,000.00	5.33%
540-5-0000-512101	GROUP INSURANCE (LOSSES)	102,149.29	186,063.66	390,472.86	150,000.00	190,000.00	40,000.00	26.67%
540-5-0000-512200	SOCIAL SECURITY TAXES	68,746.47	73,031.82	65,446.43	69,770.00	76,500.00	6,730.00	9.65%
540-5-0000-512400	RETIREMENT	25,541.38	23,889.34	23,899.03	28,521.00	28,521.00	0.00	0.00%
540-5-0000-512403	RETIREMENT - COUNTY MATCH	26,106.42	17,383.95	23,595.93	26,615.00	27,280.00	665.00	2.50%
540-5-0000-512700	WORKERS COMPENSATION	16,570.00	18,166.00	18,049.35	15,000.00	20,000.00	5,000.00	33.33%
540-5-0000-512701	SAFETY PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-512904	UNIFORMS	6,256.33	6,396.68	6,335.86	6,600.00	6,600.00	0.00	0.00%
540-5-0000-512905	SAFETY EQUIPMENT	2,853.32	1,954.25	1,631.21	3,500.00	3,500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,243,716.24**	**1,381,461.63**	**1,474,643.31**	**1,340,536.00**	**1,429,731.00**	**89,195.00**	**6.65%**
Class: 52 - CONTRACTED SERVICES								
540-5-0000-521203	DRUG SCREEN/BACKGROUND (	0.00	195.00	0.00	400.00	400.00	0.00	0.00%
540-5-0000-521205	PEST CONTROL	806.84	833.28	833.28	1,100.00	1,100.00	0.00	0.00%
540-5-0000-521208	AUDIT FEES	7,500.00	10,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%
540-5-0000-521212	ENGINEERING SERVICES	191,266.45	198,049.49	216,865.83	315,250.00	250,000.00	-65,250.00	-20.70%
540-5-0000-521218	AERIAL PHOTOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-521230	REPAIR & MAINT - BUILDING	60.70	0.00	0.00	200.00	200.00	0.00	0.00%
540-5-0000-521254	CONTRACT SERVICES-ADMIN	4,167.70	16,349.40	659.00	6,000.00	6,000.00	0.00	0.00%
540-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	2,400.00	2,775.00	1,200.00	2,700.00	2,700.00	0.00	0.00%
540-5-0000-522100	JANITORIAL - CONTRACTS	2,015.99	779.06	692.17	3,500.00	3,500.00	0.00	0.00%
540-5-0000-522112	TIRE RECYCLING	14,383.00	10,304.75	0.00	12,000.00	12,000.00	0.00	0.00%
540-5-0000-522113	LEACHATE DISPOSAL	10,384.60	12,401.28	11,867.41	10,000.00	10,000.00	0.00	0.00%
540-5-0000-522115	EPD SURCHARGE-STATE OF GA	113,021.49	162,808.66	0.00	108,000.00	108,000.00	0.00	0.00%
540-5-0000-522116	DNR AIR SURCHARGE FEES	7,050.00	7,050.00	7,050.00	7,050.00	7,050.00	0.00	0.00%
540-5-0000-522120	LAND PREP & REPLANTING	60,730.50	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-522201	R & M - COMPUTERS	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00%
540-5-0000-522202	REP & MT OFF EQUIPMENT	329.59	390.52	178.87	200.00	200.00	0.00	0.00%
540-5-0000-522204	REP & MT OTHER EQUIPMENT	4,664.68	17,385.20	25,306.27	0.00	0.00	0.00	0.00%
540-5-0000-522210	MINOR ROAD PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-522220	REP & MT VEHICLES	0.00	0.00	375.00	500.00	500.00	0.00	0.00%
540-5-0000-522221	REP & MT HEAVY EQUIPMENT	191,195.68	277,878.22	165,586.63	375,000.00	300,000.00	-75,000.00	-20.00%
540-5-0000-522225	REP & MT SCALES	3,336.00	7,624.71	1,882.00	3,500.00	3,500.00	0.00	0.00%

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540-5-0000-522230	REP & MT BLDG & GROUNDS	64,091.82	250.00	0.00	10,000.00	0.00	-10,000.00	-100.00%
540-5-0000-522320	EQUIPMENT RENTAL	0.00	14,435.00	51,312.00	5,000.00	5,000.00	0.00	0.00%
540-5-0000-523100	VEHICLE & EQUIP INSURANCE	41,881.00	34,482.00	41,936.00	61,353.00	61,353.00	0.00	0.00%
540-5-0000-523101	PROPERTY INSURANCE	2,834.00	3,027.00	3,415.00	3,105.00	3,105.00	0.00	0.00%
540-5-0000-523102	LIABILITY INSURANCE	15,742.00	31,265.00	40,130.00	42,093.00	42,093.00	0.00	0.00%
540-5-0000-523200	TELEPHONE	10,228.08	10,495.33	9,826.02	10,000.00	10,000.00	0.00	0.00%
540-5-0000-523201	CELL PHONES	5,777.29	5,888.72	5,419.53	8,000.00	6,000.00	-2,000.00	-25.00%
540-5-0000-523300	ADVERTISING & PUBLISHING	0.00	475.00	0.00	200.00	200.00	0.00	0.00%
540-5-0000-523400	PRINTING	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
540-5-0000-523500	TRAVEL	2,760.04	975.90	1,438.95	5,000.00	5,000.00	0.00	0.00%
540-5-0000-523600	DUES & SUBSCRIPTIONS	27,518.42	81,371.43	67,987.21	21,000.00	2,000.00	-19,000.00	-90.48%
540-5-0000-523700	EDUCATION & TRAINING	2,120.00	1,775.00	725.00	5,000.00	5,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**786,265.87**	**909,764.95**	**663,386.17**	**1,023,851.00**	**852,601.00**	**-171,250.00**	**-16.73%**
Class: 53 - SUPPLIES								
540-5-0000-531100	OFFICE SUPPLIES	3,248.19	2,771.53	3,024.56	3,000.00	2,500.00	-500.00	-16.67%
540-5-0000-531101	MINOR OPERATING $0 - $499	1,852.17	1,080.44	1,212.88	2,000.00	2,000.00	0.00	0.00%
540-5-0000-531102	POSTAGE	943.57	865.86	853.11	950.00	950.00	0.00	0.00%
540-5-0000-531103	COMPUTER SUPPLIES	3,517.12	3,801.05	6,219.95	3,600.00	3,600.00	0.00	0.00%
540-5-0000-531104	JANITORIAL SUPPLIES	1,756.68	1,214.87	854.79	1,500.00	1,500.00	0.00	0.00%
540-5-0000-531110	MISCELLANEOUS	16,248.69	11,603.85	5,336.01	12,000.00	12,000.00	0.00	0.00%
540-5-0000-531112	DNR FISHING TOUR.	233.47	294.81	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531120	TIRES & TUBES	15,874.71	18,234.53	12,323.43	20,000.00	20,000.00	0.00	0.00%
540-5-0000-531122	VEHICLE SUPPLIES	6,746.19	8,068.94	8,938.78	4,200.00	4,200.00	0.00	0.00%
540-5-0000-531123	HEAVY EQUIP SUPPLIES	62,157.05	77,937.61	73,011.89	64,200.00	64,200.00	0.00	0.00%
540-5-0000-531130	R & M BUILDING SUPPLIES	396.29	0.00	0.00	500.00	0.00	-500.00	-100.00%
540-5-0000-531142	SIGNS & POSTS	0.00	75.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531198	PROPANE	0.00	731.93	1,158.08	300.00	800.00	500.00	166.67%
540-5-0000-531230	ELECTRIC	16,190.79	13,551.62	13,455.56	17,400.00	16,400.00	-1,000.00	-5.75%
540-5-0000-531250	OIL	16,243.75	31,583.76	19,320.07	11,700.00	11,700.00	0.00	0.00%
540-5-0000-531270	FUEL	334,128.94	242,128.60	177,837.09	191,300.00	300,000.00	108,700.00	56.82%
540-5-0000-531300	OTHER SUPPLIES	3,219.93	3,660.92	4,306.57	3,200.00	3,200.00	0.00	0.00%
540-5-0000-531600	SMALL EQUIP $500 - $9,999	571.99	2,499.98	2,599.97	850.00	850.00	0.00	0.00%
540-5-0000-531601	COMPUTERS $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531603	FURNITURE $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531725	ALTERNATE COVER - TEMP	4,791.94	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**488,121.47**	**420,105.30**	**330,452.74**	**336,700.00**	**443,900.00**	**107,200.00**	**31.84%**
Class: 54 - CAPITAL OUTLAY								
540-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	75,000.00	75,000.00	0.00%
540-5-0000-541300	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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540-5-0000-541320	LANDFILL CELL CONSTRUCT	0.00	0.00	2,782,473.72	3,300,000.00	350,000.00	-2,950,000.00	-89.39%
540-5-0000-541503	RESERVE CLOSURE/POST CLOS	40,607.68	420,157.96	0.00	300,000.00	500,000.00	200,000.00	66.67%
540-5-0000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-542600	OTHER EQUIPMENT >$10,000	0.00	0.00	458,999.99	621,491.00	0.00	-621,491.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**40,607.68**	**420,157.96**	**3,241,473.71**	**4,221,491.00**	**925,000.00**	**-3,296,491.00**	**-78.09%**
Class: 56 - DEPRECIATION & AMORTIZE								
540-5-0000-561000	DEPRECIATION EXPENSE	1,150,789.77	1,123,365.73	1,176,405.38	1,100,000.00	1,100,000.00	0.00	0.00%
540-5-0000-562000	AMORTIZATION	0.00	109,656.72	0.00	0.00	0.00	0.00	0.00%
	Total Class: 56 - DEPRECIATION & AMORTIZE:	**1,150,789.77**	**1,233,022.45**	**1,176,405.38**	**1,100,000.00**	**1,100,000.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
540-5-0000-574000	BAD DEBT EXPENSE	30,119.74	16,360.35	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**30,119.74**	**16,360.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 58 - DEBT SERVICE								
540-5-0000-581200	LEASES - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-581300	BOND - PRINCIPAL	0.00	0.00	0.00	0.00	108,000.00	108,000.00	0.00%
540-5-0000-582200	LEASES - INTEREST EXPENSE	20,401.47	4,379.31	0.00	0.00	0.00	0.00	0.00%
540-5-0000-582305	BOND - INTEREST	0.00	0.00	15,154.00	360,000.00	100,500.00	-259,500.00	-72.08%
540-5-0000-583000	FISCAL AGENT FEES	0.00	45,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 58 - DEBT SERVICE:	**20,401.47**	**49,379.31**	**15,154.00**	**360,000.00**	**208,500.00**	**-151,500.00**	**-42.08%**
	Total Department: 0000 - NON DEPARTMENTAL:	**3,760,022.24**	**4,430,251.95**	**6,901,515.31**	**8,382,578.00**	**4,959,732.00**	**-3,422,846.00**	**-40.83%**
	Total Fund: 540 - SOLID WASTE ENTERPRISE:	**3,760,022.24**	**4,430,251.95**	**6,901,515.31**	**8,382,578.00**	**4,959,732.00**	**-3,422,846.00**	**-40.83%**

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Solid Waste

Overview

The mission of the Solid Waste Department is to provide the most efficient and cost effective landfill in the state of Georgia and to strive to provide the best service possible at a nominal fee to its residential and commercial customers of Camden and surrounding counties, while providing superior customer service and abiding by our D&O Plan and EPD Best Practices as well as communicating and establishing a healthy relationship with the contractors and residents bringing waste to the Camden County landfills. This Federally mandated program provides solid waste management for Camden and surrounding counties. Solid Waste has three objectives. First, to operate a state-of-the-art solid waste operation in accordance with GA EPA rules and regulations. Second to Provide a safe working environment for customers, residents, and employees. Third to protect human health and the environment for future generations to enjoy by following GA EPD rules and regulations.

Performance Measures

Measure	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026
Tonnage processed at both sites	279,963	147,805	227,320	160	250,000
Comply with all EPD rules and Regulations					
Passing inspection reports at both sites					

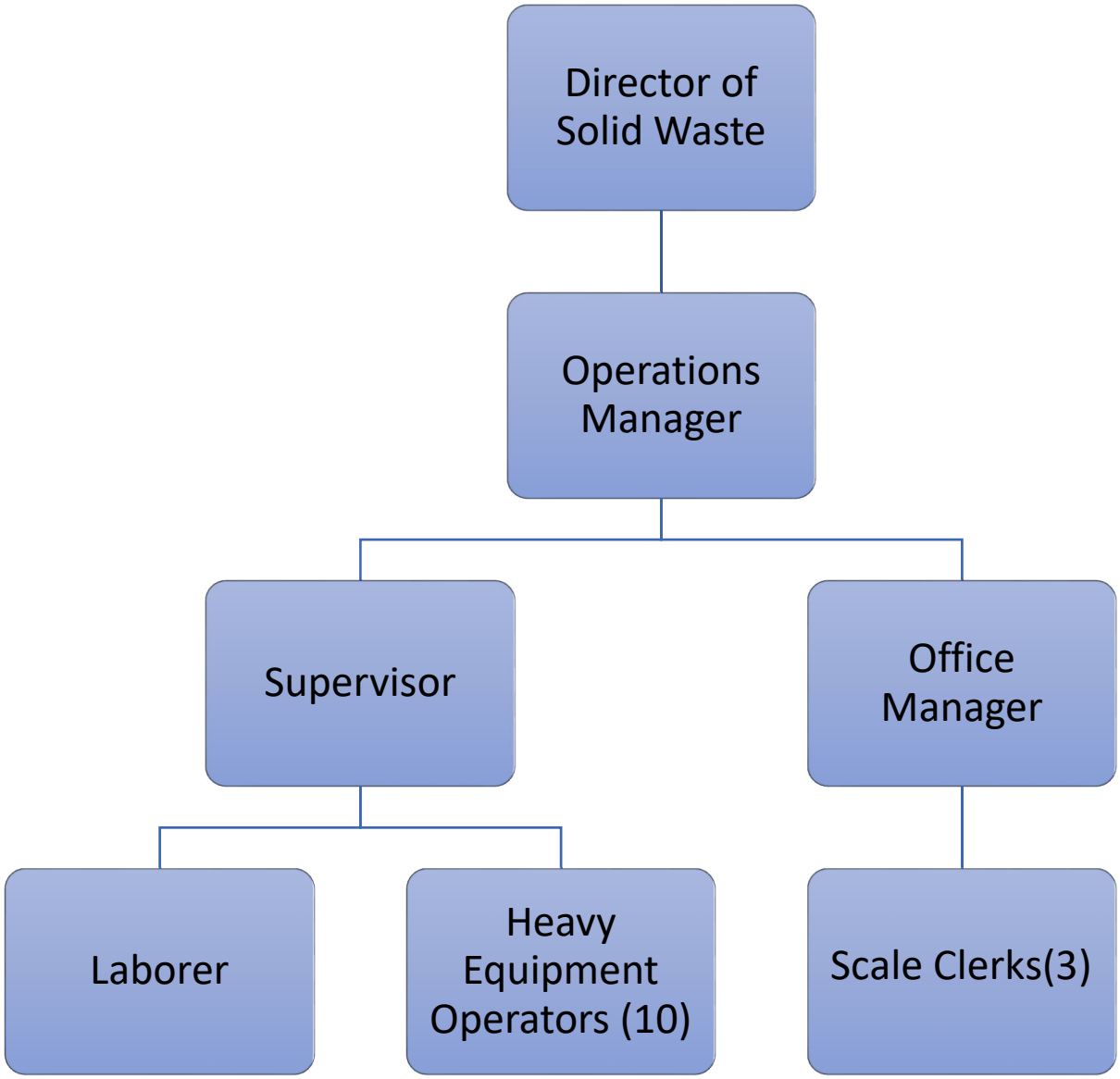
Staffing Resources

Position	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Director	1.00	1.00	1.00	1.00	1.00
Assistant Office Manager	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.35	0.35	0.35	0.35	0.35
Operations Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00
Environmental Compliance Officer	1.00	1.00	1.00	1.00	1.00
Maintenance Personnel- Mechanics	2.00	2.00	2.00	2.00	2.00
Scale Operators	3.00	3.00	3.00	3.00	3.00
Heavy Equipment Operators	12.00	12.00	12.00	12.00	12.00
Total Staffing Resources	23.35	23.35	23.35	23.35	23.35

Funding Sources

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
Enterprise Fund Revenues	$5,115,768	$3,596,747	$6,010,336	$8,382,578	$4,959,732
Enterprise Fund Expenditures	$4,880,803	$3,760,022	$4,430,252	$8,382,578	$4,959,732
Revenues over/ (under) Expenses	$234,965	($163,275)	$1,580,084	$0	$0

Solid Waste Organizational Chart



Capital Outlay Funds

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Fund: 350 - CAPITAL IMPROVEMENTS PROG								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
350-3-0000-334114	STATE OF GA	240,898.17	36,270.00	0.00	1,237,000.00	0.00	-1,237,000.00	-100.00%
350-3-0000-336004	PUBLIC SERVICE AUTHORITY (P	0.00	0.00	187,185.76	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**240,898.17**	**36,270.00**	**187,185.76**	**1,237,000.00**	**0.00**	**-1,237,000.00**	**-100.00%**
Class: 36 - INTEREST								
350-3-0000-361000	INTEREST INCOME	8,998.46	20,406.57	3,852.43	0.00	0.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**8,998.46**	**20,406.57**	**3,852.43**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 37 - CONTRIBUTIONS								
350-3-0000-371000	GRANTS/DONATIONS - PRIVAT	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 37 - CONTRIBUTIONS:	**0.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
350-3-0000-391005	TRANS IN (ARPA)	0.00	134,569.81	0.00	0.00	0.00	0.00	0.00%
350-3-0000-391100	OPERATING TRANS IN (GF)	603,539.00	1,188,465.00	1,412,045.00	1,412,045.00	563,993.00	-848,052.00	-60.06%
350-3-0000-393500	CAPITAL LEASE PROCEEDS	0.00	1,266,936.78	0.00	0.00	0.00	0.00	0.00%
350-3-0000-393600	SBITA PROCEEDS	0.00	276,861.07	0.00	0.00	0.00	0.00	0.00%
350-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	50,000.00	0.00	-50,000.00	-100.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**603,539.00**	**2,866,832.66**	**1,412,045.00**	**1,462,045.00**	**563,993.00**	**-898,052.00**	**-61.42%**
	Total Department: 0000 - NON DEPARTMENTAL:	**853,435.63**	**2,973,509.23**	**1,603,083.19**	**2,699,045.00**	**563,993.00**	**-2,135,052.00**	**-79.10%**
	Total Fund: 350 - CAPITAL IMPROVEMENTS PROG:	**853,435.63**	**2,973,509.23**	**1,603,083.19**	**2,699,045.00**	**563,993.00**	**-2,135,052.00**	**-79.10%**

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Fund: 350 - CAPITAL IMPROVEMENTS PROG								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
350-5-0000-521230	CONTRACTED R&M ALL BLDGS	31,703.00	1,485.00	0.00	0.00	0.00	0.00	0.00%
350-5-0000-521254	CONTRACT SERVICES-ADMINIS	1,400.00	0.00	129,619.79	122,870.00	0.00	-122,870.00	-100.00%
350-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	0.00	37,000.00	0.00	0.00	0.00	0.00%
350-5-0000-522204	R & M - OTHER EQUIPMENT	0.00	0.00	8,333.33	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**33,103.00**	**1,485.00**	**174,953.12**	**122,870.00**	**0.00**	**-122,870.00**	**-100.00%**
Class: 53 - SUPPLIES								
350-5-0000-531101	MINOR OPERATING $0 - $499	0.00	0.00	5,206.79	0.00	0.00	0.00	0.00%
350-5-0000-531600	SMALL EQUIP $500-$4,999	5,739.67	1,079.52	36,024.99	0.00	0.00	0.00	0.00%
350-5-0000-531601	COMPUTERS $500 - $4,999	0.00	10,550.87	17,490.00	0.00	0.00	0.00	0.00%
350-5-0000-531603	FURNITURE $500-$4,999	3,581.14	0.00	1,557.18	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**9,320.81**	**11,630.39**	**60,278.96**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
350-5-0000-541200	SITE IMPROVEMENTS	6,538.90	68,063.94	220,315.25	50,000.00	0.00	-50,000.00	-100.00%
350-5-0000-541230	BLDG MAINT-BUILD IMPROVEI	5,436.50	0.00	29,781.00	790,186.00	261,000.00	-529,186.00	-66.97%
350-5-0000-541235	SOCCER FIELDS	0.00	39,500.28	27,078.70	0.00	0.00	0.00	0.00%
350-5-0000-541300	BUILDINGS & BLDG	0.00	395,743.92	339,723.50	1,237,000.00	0.00	-1,237,000.00	-100.00%
350-5-0000-541302	CAPITAL OUTLAY CAPITAL LEAS	0.00	1,266,936.78	0.00	0.00	0.00	0.00	0.00%
350-5-0000-541303	CAPITAL OUTLAY SBITA	0.00	276,861.07	0.00	0.00	0.00	0.00	0.00%
350-5-0000-541449	COLERAIN ROAD BYPASS	180,719.67	36,270.00	7,675.50	0.00	0.00	0.00	0.00%
350-5-0000-542200	VEHICLES	48,595.00	776,957.66	421,861.00	350,000.00	0.00	-350,000.00	-100.00%
350-5-0000-542300	OFFICE FURN/ EQUIP > $10,00(	47,091.37	18,272.46	59,466.93	0.00	0.00	0.00	0.00%
350-5-0000-542400	COMPUTERS > $10,000	0.00	79,933.53	192,031.56	111,302.00	138,608.00	27,306.00	24.53%
350-5-0000-542600	OTHER EQUIP > $10,000	282,817.91	53,809.77	349,464.99	37,687.00	164,385.00	126,698.00	336.18%
350-5-0000-542610	BOATS	65,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**636,199.35**	**3,012,349.41**	**1,647,398.43**	**2,576,175.00**	**563,993.00**	**-2,012,182.00**	**-78.11%**
Class: 58 - DEBT SERVICE								
350-5-0000-581200	CAPITAL LEASE-PRINCIPLE	0.00	64,153.30	0.00	0.00	0.00	0.00	0.00%
350-5-0000-581201	SBITA PRINCIPLE	0.00	60,994.00	0.00	0.00	0.00	0.00	0.00%
350-5-0000-582200	CAPITAL LEASE-INTEREST	0.00	6,723.11	0.00	0.00	0.00	0.00	0.00%
350-5-0000-582201	SBITA INTEREST	0.00	2,699.40	0.00	0.00	0.00	0.00	0.00%
350-5-0000-582301	DEBT SERVICE - PRINCIPLE	0.00	5,697.60	0.00	0.00	0.00	0.00	0.00%
	Total Class: 58 - DEBT SERVICE:	**0.00**	**140,267.41**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**678,623.16**	**3,165,732.21**	**1,882,630.51**	**2,699,045.00**	**563,993.00**	**-2,135,052.00**	**-79.10%**
	Total Fund: 350 - CAPITAL IMPROVEMENTS PROG:	**678,623.16**	**3,165,732.21**	**1,882,630.51**	**2,699,045.00**	**563,993.00**	**-2,135,052.00**	**-79.10%**

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Fund: 335 - GA TRANSPORTATION								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
335-3-0000-334300	STATE OF GA - DOT	787,166.05	1,801,770.08	479,397.76	475,000.00	500,000.00	25,000.00	5.26%
	Total Class: 33 - STATE & FEDERAL:	**787,166.05**	**1,801,770.08**	**479,397.76**	**475,000.00**	**500,000.00**	**25,000.00**	**5.26%**
Class: 36 - INTEREST								
335-3-0000-361000	INTEREST INCOME	22,099.33	28,246.00	42,910.35	5,000.00	0.00	-5,000.00	-100.00%
	Total Class: 36 - INTEREST:	**22,099.33**	**28,246.00**	**42,910.35**	**5,000.00**	**0.00**	**-5,000.00**	**-100.00%**
Class: 39 - OTHER FINANCING SOURCES								
335-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	698,570.00	1,643,472.00	944,902.00	135.26%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**698,570.00**	**1,643,472.00**	**944,902.00**	**135.26%**
	Total Department: 0000 - NON DEPARTMENTAL:	**809,265.38**	**1,830,016.08**	**522,308.11**	**1,178,570.00**	**2,143,472.00**	**964,902.00**	**81.87%**
	Total Fund: 335 - GA TRANSPORTATION:	**809,265.38**	**1,830,016.08**	**522,308.11**	**1,178,570.00**	**2,143,472.00**	**964,902.00**	**81.87%**

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Fund: 335 - GA TRANSPORTATION								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
335-5-0000-522210	MINOR ROAD PROJECTS-REPAI	0.00	1,053,085.52	0.00	1,178,570.00	2,143,472.00	964,902.00	81.87%
335-5-0000-522245	HORSESTAMP CHURCH RD	274,119.42	840,255.58	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**274,119.42**	**1,893,341.10**	**0.00**	**1,178,570.00**	**2,143,472.00**	**964,902.00**	**81.87%**
Total Department: 0000 - NON DEPARTMENTAL:		**274,119.42**	**1,893,341.10**	**0.00**	**1,178,570.00**	**2,143,472.00**	**964,902.00**	**81.87%**
Total Fund: 335 - GA TRANSPORTATION:		**274,119.42**	**1,893,341.10**	**0.00**	**1,178,570.00**	**2,143,472.00**	**964,902.00**	**81.87%**

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Fund: 385 - IMPACT FEE								
Department: 0000 - NON DEPARTMENTAL								
Class: 32 - LICENSES & PERMITS								
385-3-0000-321350	IMPACT FEES	107,366.93	136,508.24	73,683.40	138,000.00	101,052.00	-36,948.00	-26.77%
Total Class: 32 - LICENSES & PERMITS:		**107,366.93**	**136,508.24**	**73,683.40**	**138,000.00**	**101,052.00**	**-36,948.00**	**-26.77%**
Class: 36 - INTEREST								
385-3-0000-361000	INTEREST INCOME	1,564.02	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 36 - INTEREST:		**1,564.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
385-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	145,000.00	33,948.00	-111,052.00	-76.59%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**145,000.00**	**33,948.00**	**-111,052.00**	**-76.59%**
Total Department: 0000 - NON DEPARTMENTAL:		**108,930.95**	**136,508.24**	**73,683.40**	**283,000.00**	**135,000.00**	**-148,000.00**	**-52.30%**
Total Fund: 385 - IMPACT FEE:		**108,930.95**	**136,508.24**	**73,683.40**	**283,000.00**	**135,000.00**	**-148,000.00**	**-52.30%**

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Fund: 385 - IMPACT FEE								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
385-5-0000-521230	ADMINISTRATIVE FEES	0.00	25,000.00	0.00	4,002.00	0.00	-4,002.00	-100.00%
Total Class: 52 - CONTRACTED SERVICES:		**0.00**	**25,000.00**	**0.00**	**4,002.00**	**0.00**	**-4,002.00**	**-100.00%**
Class: 54 - CAPITAL OUTLAY								
385-5-0000-541001	PARKS AND RECREATION	0.00	4,800.00	50,000.00	169,564.00	75,000.00	-94,564.00	-55.77%
385-5-0000-541002	LIBRARY	0.00	0.00	0.00	8,970.00	4,000.00	-4,970.00	-55.41%
385-5-0000-541003	SHERIFFS OFFICE	0.00	0.00	0.00	6,210.00	0.00	-6,210.00	-100.00%
385-5-0000-541004	FIRE	0.00	0.00	0.00	60,582.00	0.00	-60,582.00	-100.00%
385-5-0000-541005	EMA	0.00	0.00	0.00	414.00	0.00	-414.00	-100.00%
385-5-0000-541006	EMS	0.00	0.00	0.00	552.00	0.00	-552.00	-100.00%
385-5-0000-541007	ROADS	0.00	0.00	0.00	32,706.00	0.00	-32,706.00	-100.00%
385-5-0000-541008	PUBLIC SAFETY	0.00	0.00	0.00	0.00	56,000.00	56,000.00	0.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**4,800.00**	**50,000.00**	**278,998.00**	**135,000.00**	**-143,998.00**	**-51.61%**
Total Department: 0000 - NON DEPARTMENTAL:		**0.00**	**29,800.00**	**50,000.00**	**283,000.00**	**135,000.00**	**-148,000.00**	**-52.30%**
Total Fund: 385 - IMPACT FEE:		**0.00**	**29,800.00**	**50,000.00**	**283,000.00**	**135,000.00**	**-148,000.00**	**-52.30%**

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Fund: 328 - S.P.L.O.S.T. NO 8								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
328-3-0000-313200	SPEC LOC OPTION SALES TAX	12,055,859.52	13,148,667.91	11,291,118.95	13,000,000.00	0.00	-13,000,000.00	-100.00%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**12,055,859.52**	**13,148,667.91**	**11,291,118.95**	**13,000,000.00**	**0.00**	**-13,000,000.00**	**-100.00%**
Class: 33 - STATE & FEDERAL								
328-3-0000-331350	CDBG-GRANT REVENUE	3,750.00	169,772.88	658,631.35	700,000.00	0.00	-700,000.00	-100.00%
328-3-0000-334350	STATE OF GEORGIA	36,123.00	1,093,000.00	0.00	1,093,000.00	0.00	-1,093,000.00	-100.00%
328-3-0000-336001	CITY OF ST MARYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-3-0000-336002	CITY OF KINGSLAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 33 - STATE & FEDERAL:		**39,873.00**	**1,262,772.88**	**658,631.35**	**1,793,000.00**	**0.00**	**-1,793,000.00**	**-100.00%**
Class: 36 - INTEREST								
328-3-0000-361100	INTEREST EARNED	351,087.24	619,633.01	757,538.33	250,000.00	500,000.00	250,000.00	100.00%
Total Class: 36 - INTEREST:		**351,087.24**	**619,633.01**	**757,538.33**	**250,000.00**	**500,000.00**	**250,000.00**	**100.00%**
Class: 39 - OTHER FINANCING SOURCES								
328-3-0000-391110	OPERATING TRAN IN ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	881,174.00	6,336,285.00	5,455,111.00	619.07%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**881,174.00**	**6,336,285.00**	**5,455,111.00**	**619.07%**
Total Department: 0000 - NON DEPARTMENTAL:		**12,446,819.76**	**15,031,073.80**	**12,707,288.63**	**15,924,174.00**	**6,836,285.00**	**-9,087,889.00**	**-57.07%**
Total Fund: 328 - S.P.L.O.S.T. NO 8:		**12,446,819.76**	**15,031,073.80**	**12,707,288.63**	**15,924,174.00**	**6,836,285.00**	**-9,087,889.00**	**-57.07%**

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Fund: 328 - S.P.L.O.S.T. NO 8								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
328-5-0000-521230	CONTRACTED R&M-ALL BLDGS	48,800.76	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-521254	CONTRACTED SERVICES-ADMI	8,100.00	8,100.00	0.00	8,100.00	0.00	-8,100.00	-100.00%
328-5-0000-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	5,293.44	0.00	0.00	0.00	0.00%
328-5-0000-522200	ROAD PROJ-OUTSIDE SOURCE	237,415.00	1,623,387.76	13,730.00	1,315,000.00	0.00	-1,315,000.00	-100.00%
328-5-0000-522210	MINOR RD PROJECTS	28,625.00	390,545.79	75,000.00	0.00	0.00	0.00	0.00%
328-5-0000-522211	MINOR ROAD PROJECTS-LMIG	111,886.89	-11,188.69	0.00	179,000.00	0.00	-179,000.00	-100.00%
328-5-0000-522220	REP & MT VEHICLES	0.00	-125.98	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**434,827.65**	**2,010,718.88**	**94,023.44**	**1,502,100.00**	**0.00**	**-1,502,100.00**	**-100.00%**
Class: 53 - SUPPLIES								
328-5-0000-531141	CULVERTS-ROADS	360.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-531600	SMALL EQUIPMENT-$500-$4,9	3,450.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-531601	COMPUTERS-$500 - $4,999	13,150.00	4,687.06	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**16,960.00**	**4,687.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
328-5-0000-541002	LIBRARY	9,250.00	0.00	1,116.77	297,535.00	264,035.00	-33,500.00	-11.26%
328-5-0000-541100	SITES	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00%
328-5-0000-541230	GOVERNMENT BUILDINGS & O	0.00	126,879.00	146,680.00	140,000.00	0.00	-140,000.00	-100.00%
328-5-0000-541235	SOCCER COMPLEX	0.00	0.00	0.00	4,000,000.00	0.00	-4,000,000.00	-100.00%
328-5-0000-541300	BUILDING IMROVEMENTS	0.00	306,577.40	44,487.00	2,739,163.00	5,200,000.00	2,460,837.00	89.84%
328-5-0000-541338	PUBLIC HEALTH FACILITY	4,650.00	1,019,813.87	3,387,674.52	4,000,000.00	0.00	-4,000,000.00	-100.00%
328-5-0000-541350	EQUIPMENT	619,009.77	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-541351	AMBULANCES-COUNTY WIDE	538,416.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-541355	BLUE BRIDGE BOAT RAMP/PAR	0.00	2,469.50	0.00	75,000.00	72,250.00	-2,750.00	-3.67%
328-5-0000-541360	SUPERIOR COURT RECORD PRE	45,693.00	35,664.00	37,125.00	100,000.00	300,000.00	200,000.00	200.00%
328-5-0000-542200	VEHICLES	228,476.10	0.00	301,472.28	0.00	0.00	0.00	0.00%
328-5-0000-542400	COMPUTERS >$5,000	21,507.00	0.00	566,791.09	679,796.00	0.00	-679,796.00	-100.00%
328-5-0000-542600	OTHER EQUPIMENT > $10,000	790,741.98	155,503.83	0.00	158,700.00	0.00	-158,700.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**2,257,743.85**	**1,646,907.60**	**4,485,346.66**	**12,190,194.00**	**6,836,285.00**	**-5,353,909.00**	**-43.92%**
Class: 57 - INTERGOVERNMENTAL								
328-5-0000-571004	SPLOST SHARE-ST, MARYS	3,732,494.11	3,456,264.52	0.00	1,016,700.00	0.00	-1,016,700.00	-100.00%
328-5-0000-571005	SPLOST SHARE-KINGSLAND	3,475,704.30	3,219,162.06	0.00	947,100.00	0.00	-947,100.00	-100.00%
328-5-0000-571006	SPLOST SHARE-WOODBINE	477,412.03	351,529.07	0.00	84,000.00	0.00	-84,000.00	-100.00%
328-5-0000-571007	SPLOST SHARE-P.S.A.	876,460.98	342,073.81	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**8,562,071.42**	**7,369,029.46**	**0.00**	**2,047,800.00**	**0.00**	**-2,047,800.00**	**-100.00%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 58 - DEBT SERVICE								
328-5-0000-582301	DEBT SERVICE - PRINCIPLE	165,043.98	170,999.61	0.00	165,660.00	0.00	-165,660.00	-100.00%
328-5-0000-582302	DEBT SERVICE - INTEREST	19,032.56	13,077.01	0.00	18,420.00	0.00	-18,420.00	-100.00%
Total Class: 58 - DEBT SERVICE:		**184,076.54**	**184,076.62**	**0.00**	**184,080.00**	**0.00**	**-184,080.00**	**-100.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**11,455,679.46**	**11,215,419.62**	**4,579,370.10**	**15,924,174.00**	**6,836,285.00**	**-9,087,889.00**	**-57.07%**
Total Fund: 328 - S.P.L.O.S.T. NO 8:		**11,455,679.46**	**11,215,419.62**	**4,579,370.10**	**15,924,174.00**	**6,836,285.00**	**-9,087,889.00**	**-57.07%**

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Account Number			2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 329 - S.P.L.O.S.T. NO 9							
Department: 0000 - NON DEPARTMENTAL							
Class: 31 - TAXES, PENALTIES, & INT.							
329-3-0000-313200	SPEC LOC OPTION SALES TAX	0.00	0.00	0.00	0.00	13,824,208.00	13,824,208.00	0.00%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**0.00**	**0.00**	**0.00**	**0.00**	**13,824,208.00**	**13,824,208.00**	**0.00%**
Class: 36 - INTEREST							
329-3-0000-361100	INTEREST INCOME	0.00	0.00	0.00	0.00	84,000.00	84,000.00	0.00%
Total Class: 36 - INTEREST:		**0.00**	**0.00**	**0.00**	**0.00**	**84,000.00**	**84,000.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**0.00**	**0.00**	**0.00**	**0.00**	**13,908,208.00**	**13,908,208.00**	**0.00%**
Total Fund: 329 - S.P.L.O.S.T. NO 9:		**0.00**	**0.00**	**0.00**	**0.00**	**13,908,208.00**	**13,908,208.00**	**0.00%**

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Account Number			2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 329 - S.P.L.O.S.T. NO 9							
Department: 0000 - NON DEPARTMENTAL							
Class: 52 - CONTRACTED SERVICES							
329-5-0000-522210	MINOR ROAD PROJECTS & REP	0.00	0.00	0.00	281,543.00	281,543.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**0.00**	**0.00**	**0.00**	**281,543.00**	**281,543.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY							
329-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	0.00	1,603,314.00	1,603,314.00	0.00%
329-5-0000-541300	BUILDINGS & BLDG	0.00	0.00	0.00	6,000,000.00	6,000,000.00	0.00%
329-5-0000-541351	AMBULANCES-COUNTY WIDE	0.00	0.00	0.00	800,000.00	800,000.00	0.00%
329-5-0000-542200	VEHICLES	0.00	0.00	0.00	750,000.00	750,000.00	0.00%
329-5-0000-542400	COMPUTERS > $5,000	0.00	0.00	0.00	59,627.00	59,627.00	0.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**0.00**	**9,212,941.00**	**9,212,941.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL							
329-5-0000-571004	SPLOST SHARE - ST. MARYS	0.00	0.00	0.00	1,928,477.00	1,928,477.00	0.00%
329-5-0000-571005	SPLOST SHARE - KINGSLAND	0.00	0.00	0.00	1,937,186.00	1,937,186.00	0.00%
329-5-0000-571006	SPLOST SHARE - WOODBINE	0.00	0.00	0.00	171,697.00	171,697.00	0.00%
329-5-0000-571007	SPLOST SHARE-P.S.A.	0.00	0.00	0.00	376,364.00	376,364.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**0.00**	**0.00**	**0.00**	**4,413,724.00**	**4,413,724.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**0.00**	**0.00**	**0.00**	**13,908,208.00**	**13,908,208.00**	**0.00%**
Total Fund: 329 - S.P.L.O.S.T. NO 9:		**0.00**	**0.00**	**0.00**	**13,908,208.00**	**13,908,208.00**	**0.00%**

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Other Government Funds

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 231 - AMERICAN RESCUE PLAN								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
231-3-0000-332100	ARP	1,690,788.80	2,456,542.27	0.00	0.00	0.00	0.00	0.00%
Total Class: 33 - STATE & FEDERAL:		**1,690,788.80**	**2,456,542.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
231-3-0000-361000	INTEREST INCOME	217,594.49	239,481.20	147,833.26	200,000.00	0.00	-200,000.00	-100.00%
Total Class: 36 - INTEREST:		**217,594.49**	**239,481.20**	**147,833.26**	**200,000.00**	**0.00**	**-200,000.00**	**-100.00%**
Class: 39 - OTHER FINANCING SOURCES								
231-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	4,587,934.00	907,667.00	-3,680,267.00	-80.22%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**4,587,934.00**	**907,667.00**	**-3,680,267.00**	**-80.22%**
Total Department: 0000 - NON DEPARTMENTAL:		**1,908,383.29**	**2,696,023.47**	**147,833.26**	**4,787,934.00**	**907,667.00**	**-3,880,267.00**	**-81.04%**
Total Fund: 231 - AMERICAN RESCUE PLAN:		**1,908,383.29**	**2,696,023.47**	**147,833.26**	**4,787,934.00**	**907,667.00**	**-3,880,267.00**	**-81.04%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 231 - AMERICAN RESCUE PLAN								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
231-5-0000-511100	SALARIES	44,201.48	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-512101	GROUP INSURANCE (LOSSES)	442.75	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-512200	SOCIAL SECURITY TAXES	3,332.50	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-512400	RETIREMENT	931.28	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-512403	RETIREMENT- COUNTY MATCH	1,862.55	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**50,770.56**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
231-5-0000-521223	TRANSPORT GRANT(GDOT-531	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-521230	CONTRACTED R&M ALL BLDGS	198,885.00	0.00	236.60	0.00	0.00	0.00	0.00%
231-5-0000-521250	CONTRACT SERVICES-COMPUT	13,749.00	110,840.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-521254	CONTRACTED SERVICES-ADMI	0.00	1,035.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-521340	C/S-CLOUD COMPUTING FEES	2,374.40	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-522204	REP & MT OTHER EQUIPMENT	0.00	147,652.15	0.00	0.00	0.00	0.00	0.00%
231-5-0000-522210	MINOR ROAD PROJECTS & REP	809,513.88	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-522220	REP & MT VEHICLES	0.00	486.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-523201	CELL PHONES	238.22	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-523300	ADVERTISING & PUBLICATIONS	0.00	410.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-523600	DUES & SUBSCRIPTIONS	517.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**1,025,277.50**	**260,423.15**	**236.60**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
231-5-0000-531101	MINOR OPERATING <$499	9,237.00	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-531108	SUPPLIES & MATERIALS	21,348.38	8,049.70	6,694.32	0.00	0.00	0.00	0.00%
231-5-0000-531130	R & M Building Supplies	6,541.01	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-531600	SMALL EQUIP $500 - $4,999	121,565.46	14,210.78	1,796.38	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**158,691.85**	**22,260.48**	**8,490.70**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
231-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	658,937.06	956,000.00	120,000.00	-836,000.00	-87.45%
231-5-0000-541300	BUILDINGS & BLDG IMPROVEM	11,642.04	553,365.52	221,583.20	730,000.00	0.00	-730,000.00	-100.00%
231-5-0000-542200	VEHICLES	47,500.00	1,028,402.86	728,056.23	233,334.00	673,000.00	439,666.00	188.43%
231-5-0000-542300	OFFICE FURN/EQUIP >$1,500	0.00	84,225.77	0.00	0.00	0.00	0.00	0.00%
231-5-0000-542400	COMPUTERS > $5,000	21,821.00	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-542500	RADIOS > $5,000	71,817.00	0.00	589,465.91	2,450,000.00	0.00	-2,450,000.00	-100.00%
231-5-0000-542600	OTHER EQUIP >$10,000	271,828.02	368,420.07	148,287.06	218,600.00	114,667.00	-103,933.00	-47.54%
	Total Class: 54 - CAPITAL OUTLAY:	**424,608.06**	**2,034,414.22**	**2,346,329.46**	**4,587,934.00**	**907,667.00**	**-3,680,267.00**	**-80.22%**

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 57 - INTERGOVERNMENTAL								
231-5-0000-572001	PSA/RECREATION BUDGET	12,500.00	4,874.61	0.00	0.00	0.00	0.00	0.00%
231-5-0000-572019	CAMDEN HOUSE BUDGET PYM	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**22,500.00**	**4,874.61**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 61 - OTHER FINANCING USES								
231-5-0000-611000	OPERATING TRANSF-OUT (CP)	0.00	134,569.81	0.00	0.00	0.00	0.00	0.00%
231-5-0000-611019	TRANSFER OUT - GF	226,535.32	239,481.20	98,508.85	200,000.00	0.00	-200,000.00	-100.00%
Total Class: 61 - OTHER FINANCING USES:		**226,535.32**	**374,051.01**	**98,508.85**	**200,000.00**	**0.00**	**-200,000.00**	**-100.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**1,908,383.29**	**2,696,023.47**	**2,453,565.61**	**4,787,934.00**	**907,667.00**	**-3,880,267.00**	**-81.04%**
Total Fund: 231 - AMERICAN RESCUE PLAN:		**1,908,383.29**	**2,696,023.47**	**2,453,565.61**	**4,787,934.00**	**907,667.00**	**-3,880,267.00**	**-81.04%**

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 230 - DRUG ABUSE								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
230-3-0000-351940	DRUG ABUSE	25,133.42	26,212.16	21,990.05	20,000.00	27,300.00	7,300.00	36.50%
Total Class: 35 - CONSTITUTIONAL OFFICES:		**25,133.42**	**26,212.16**	**21,990.05**	**20,000.00**	**27,300.00**	**7,300.00**	**36.50%**
Class: 36 - INTEREST								
230-3-0000-361000	INTEREST INCOME	2,491.26	4,420.75	5,403.86	2,000.00	2,000.00	0.00	0.00%
Total Class: 36 - INTEREST:		**2,491.26**	**4,420.75**	**5,403.86**	**2,000.00**	**2,000.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
230-3-0000-389006	RESTITUTION	5,510.00	8,050.00	3,275.00	0.00	0.00	0.00	0.00%
Total Class: 38 - MISCELLANEOUS:		**5,510.00**	**8,050.00**	**3,275.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
230-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	38,200.00	38,200.00	0.00%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**0.00**	**38,200.00**	**38,200.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**33,134.68**	**38,682.91**	**30,668.91**	**22,000.00**	**67,500.00**	**45,500.00**	**206.82%**
Total Fund: 230 - DRUG ABUSE:		**33,134.68**	**38,682.91**	**30,668.91**	**22,000.00**	**67,500.00**	**45,500.00**	**206.82%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 230 - DRUG ABUSE								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
230-5-0000-521250	CONTRACT SERVICES	13,230.00	10,400.00	5,800.00	22,000.00	22,000.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**13,230.00**	**10,400.00**	**5,800.00**	**22,000.00**	**22,000.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
230-5-0000-572013	DRUG COURT	0.00	0.00	0.00	0.00	45,500.00	45,500.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**0.00**	**0.00**	**0.00**	**0.00**	**45,500.00**	**45,500.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**13,230.00**	**10,400.00**	**5,800.00**	**22,000.00**	**67,500.00**	**45,500.00**	**206.82%**
Total Fund: 230 - DRUG ABUSE:		**13,230.00**	**10,400.00**	**5,800.00**	**22,000.00**	**67,500.00**	**45,500.00**	**206.82%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 215 - EMERGENCY TELEPHONE SYS								
Department: 0000 - NON DEPARTMENTAL								
Class: 34 - COMMISSIONS & FEES								
215-3-0000-342500	NPC 911 REVENUE-CHARGES	964,184.95	997,169.14	762,253.10	994,075.00	1,015,800.00	21,725.00	2.19%
215-3-0000-342501	911 REVENUE-CELL PHONES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
215-3-0000-342502	911 REVENUE - VOIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
215-3-0000-342510	PWF 911 REVENUE PREPAID CE	222,819.65	220,155.90	159,282.16	219,725.00	213,000.00	-6,725.00	-3.06%
	Total Class: 34 - COMMISSIONS & FEES:	**1,187,004.60**	**1,217,325.04**	**921,535.26**	**1,213,800.00**	**1,228,800.00**	**15,000.00**	**1.24%**
Class: 36 - INTEREST								
215-3-0000-361000	INTEREST INCOME	6,981.67	5,026.16	0.00	5,000.00	0.00	-5,000.00	-100.00%
	Total Class: 36 - INTEREST:	**6,981.67**	**5,026.16**	**0.00**	**5,000.00**	**0.00**	**-5,000.00**	**-100.00%**
Class: 39 - OTHER FINANCING SOURCES								
215-3-0000-391100	OP TRANS IN- GENERAL FUND	272,203.00	370,181.00	206,187.00	206,187.00	596,447.00	390,260.00	189.27%
215-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	399,998.00	0.00	-399,998.00	-100.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**272,203.00**	**370,181.00**	**206,187.00**	**606,185.00**	**596,447.00**	**-9,738.00**	**-1.61%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,466,189.27**	**1,592,532.20**	**1,127,722.26**	**1,824,985.00**	**1,825,247.00**	**262.00**	**0.01%**
	Total Fund: 215 - EMERGENCY TELEPHONE SYS:	**1,466,189.27**	**1,592,532.20**	**1,127,722.26**	**1,824,985.00**	**1,825,247.00**	**262.00**	**0.01%**

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Fund: 215 - EMERGENCY TELEPHONE SYS								
Department: 3800 - DAILY OPER & MAINT								
Class: 51 - SALARIES & BENEFITS								
215-5-3800-511100	SALARIES - REGULAR EMPLOY	745,187.53	972,858.35	959,549.26	1,216,843.00	1,170,942.00	-45,901.00	-3.77%
215-5-3800-511102	SALARIES-SELLBACK LEAVE	7,644.00	13,137.96	11,680.63	5,000.00	5,000.00	0.00	0.00%
215-5-3800-511200	SALARIES - TEMP EMPLOYEE	8,452.73	10,433.18	3,270.12	10,000.00	32,575.00	22,575.00	225.75%
215-5-3800-511300	OVERTIME	64,285.15	53,655.97	38,871.80	50,000.00	40,000.00	-10,000.00	-20.00%
215-5-3800-511301	OVERTIME-BUILT-IN	50,948.82	69,500.61	68,327.96	67,000.00	75,000.00	8,000.00	11.94%
215-5-3800-512101	GROUP INSURANCE (LOSSES)	90,518.30	263,244.71	415,126.64	0.00	0.00	0.00	0.00%
215-5-3800-512200	SOCIAL SECURITY TAXES	65,410.63	83,533.59	81,189.22	92,555.00	101,249.00	8,694.00	9.39%
215-5-3800-512400	RETIREMENT	18,387.83	25,875.90	25,290.94	29,775.00	30,728.00	953.00	3.20%
215-5-3800-512403	RETIREMENT - COUNTY MATCH	26,424.53	37,354.81	35,471.49	42,805.00	44,888.00	2,083.00	4.87%
215-5-3800-512404	RETIREMENT-PENSION FUND	4,816.10	6,154.16	8,925.00	16,054.00	16,054.00	0.00	0.00%
215-5-3800-512904	UNIFORMS	1,102.48	9,535.63	7,362.94	4,980.00	4,980.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,083,178.10**	**1,545,284.87**	**1,655,066.00**	**1,535,012.00**	**1,521,416.00**	**-13,596.00**	**-0.89%**
Class: 52 - CONTRACTED SERVICES								
215-5-3800-521230	CONTRACTED R&M ALL BLDGS	99.00	4,402.63	0.00	5,210.00	5,210.00	0.00	0.00%
215-5-3800-521250	CONTRACTED SERVICES-COMP	10,313.20	8,611.20	7,894.00	8,700.00	16,785.00	8,085.00	92.93%
215-5-3800-521330	CONTRACT SERV-DATA PROCES	102,520.86	97,439.36	92,386.80	112,740.00	112,740.00	0.00	0.00%
215-5-3800-521335	C/S-ANNUAL SOFTWARE MAIN	75,262.92	93,628.17	82,124.68	76,884.00	103,421.00	26,537.00	34.52%
215-5-3800-522202	REP & MT OFF EQUIPMENT	656.86	601.85	462.80	600.00	600.00	0.00	0.00%
215-5-3800-522203	REP & MT RADIOS	5,544.00	5,544.00	8,614.39	8,044.00	8,044.00	0.00	0.00%
215-5-3800-522220	REP & MT VEHICLES	75.00	2,875.15	0.00	1,500.00	750.00	-750.00	-50.00%
215-5-3800-523200	TELEPHONE	13,148.64	12,028.10	11,815.57	22,027.00	17,027.00	-5,000.00	-22.70%
215-5-3800-523201	CELL PHONES	2,795.27	2,526.22	2,788.19	3,100.00	3,100.00	0.00	0.00%
215-5-3800-523204	CABLE & SATELLITE FEES	0.00	0.00	496.36	0.00	0.00	0.00	0.00%
215-5-3800-523300	ADVERTISING & PUBLISHING	4,802.61	1,782.96	0.00	3,000.00	1,500.00	-1,500.00	-50.00%
215-5-3800-523400	PRINTING	0.00	114.05	176.00	0.00	0.00	0.00	0.00%
215-5-3800-523500	TRAVEL	2,504.51	6,399.77	3,736.38	4,500.00	4,500.00	0.00	0.00%
215-5-3800-523600	DUES & SUBSCRIPTIONS	769.50	1,199.16	966.66	1,189.00	1,189.00	0.00	0.00%
215-5-3800-523700	EDUCATION & TRAINING	1,346.06	8,770.50	15,095.60	6,055.00	6,055.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**219,838.43**	**245,923.12**	**226,557.43**	**253,549.00**	**280,921.00**	**27,372.00**	**10.80%**
Class: 53 - SUPPLIES								
215-5-3800-531100	OFFICE SUPPLIES	2,499.70	2,457.88	2,151.18	3,500.00	3,500.00	0.00	0.00%
215-5-3800-531101	MINOR OPERATING $0 - $499	580.18	2,276.03	3,502.43	3,200.00	3,200.00	0.00	0.00%
215-5-3800-531102	POSTAGE	110.67	154.35	0.00	200.00	200.00	0.00	0.00%
215-5-3800-531103	COMPUTER SUPPLIES	370.23	1,253.80	85.82	2,200.00	500.00	-1,700.00	-77.27%
215-5-3800-531104	JANITORIAL SUPPLIES	1,347.08	912.09	817.93	1,000.00	800.00	-200.00	-20.00%
215-5-3800-531120	TIRES & TUBES	0.00	0.00	0.00	735.00	500.00	-235.00	-31.97%

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
215-5-3800-531122	VEHICLE SUPPLIES	68.43	0.00	4.20	500.00	500.00	0.00	0.00%
215-5-3800-531198	PROPANE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
215-5-3800-531210	WATER & SEWER	1,248.67	658.64	422.99	1,000.00	1,000.00	0.00	0.00%
215-5-3800-531230	ELECTRIC	1,661.47	1,864.22	2,125.92	2,000.00	2,000.00	0.00	0.00%
215-5-3800-531270	FUEL	0.00	751.33	2,257.37	2,710.00	2,710.00	0.00	0.00%
215-5-3800-531300	OTHER SUPPLIES	495.09	1,283.12	1,007.55	0.00	1,500.00	1,500.00	0.00%
215-5-3800-531600	SMALL EQUIP $500 - $9,999	0.00	874.05	2,187.20	2,975.00	0.00	-2,975.00	-100.00%
215-5-3800-531601	COMPUTERS $500 - $9,999	3,370.16	16,631.95	0.00	10,154.00	0.00	-10,154.00	-100.00%
215-5-3800-531603	FURNITURE $500-$9,999	2,226.84	5,868.97	0.00	6,000.00	6,000.00	0.00	0.00%
215-5-3800-531711	911 AWARENESS PROGRAM	0.00	0.00	0.00	250.00	500.00	250.00	100.00%
215-5-3800-531714	COMMUNITY EDUCATION	0.00	0.00	393.34	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**13,978.52**	**34,986.43**	**14,955.93**	**36,424.00**	**22,910.00**	**-13,514.00**	**-37.10%**
Class: 54 - CAPITAL OUTLAY								
215-5-3800-542400	COMPUTERS > $10,000	0.00	0.00	3,277.50	0.00	0.00	0.00	0.00%
215-5-3800-542600	OTHER EQUIP > $10,000	0.00	0.00	1,368.80	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**4,646.30**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3800 - DAILY OPER & MAINT:	**1,316,995.05**	**1,826,194.42**	**1,901,225.66**	**1,824,985.00**	**1,825,247.00**	**262.00**	**0.01%**
	Total Fund: 215 - EMERGENCY TELEPHONE SYS:	**1,316,995.05**	**1,826,194.42**	**1,901,225.66**	**1,824,985.00**	**1,825,247.00**	**262.00**	**0.01%**

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EMERGENCY TELEPHONE - E-911 CENTER

MISSION: Our mission is to collaborate with the community to ensure the safety and well-being of our citizens by preventing crime, upholding the principles enshrined in the U.S. Constitution, and delivering justice with fairness, integrity, and respect.

DESCRIPTION: The 911 Center is a critical facility responsible for receiving emergency calls and dispatching appropriate emergency services such as fire, police, and medical assistance.

COUNTY STRATEGIC PLAN 2025-2030-2040

The Camden County E-911 Center goals and strategies align with the County's strategic plan GOALS #3 - Manage Growth and Plan for Resiliency and #4 Foster a great place to live.

DEPARTMENT GOALS

1 Enhance Technology and Infrastructure
2 Employee Retention and Wellness
3 Partnership with Other Agencies
4 Improved Disaster Response

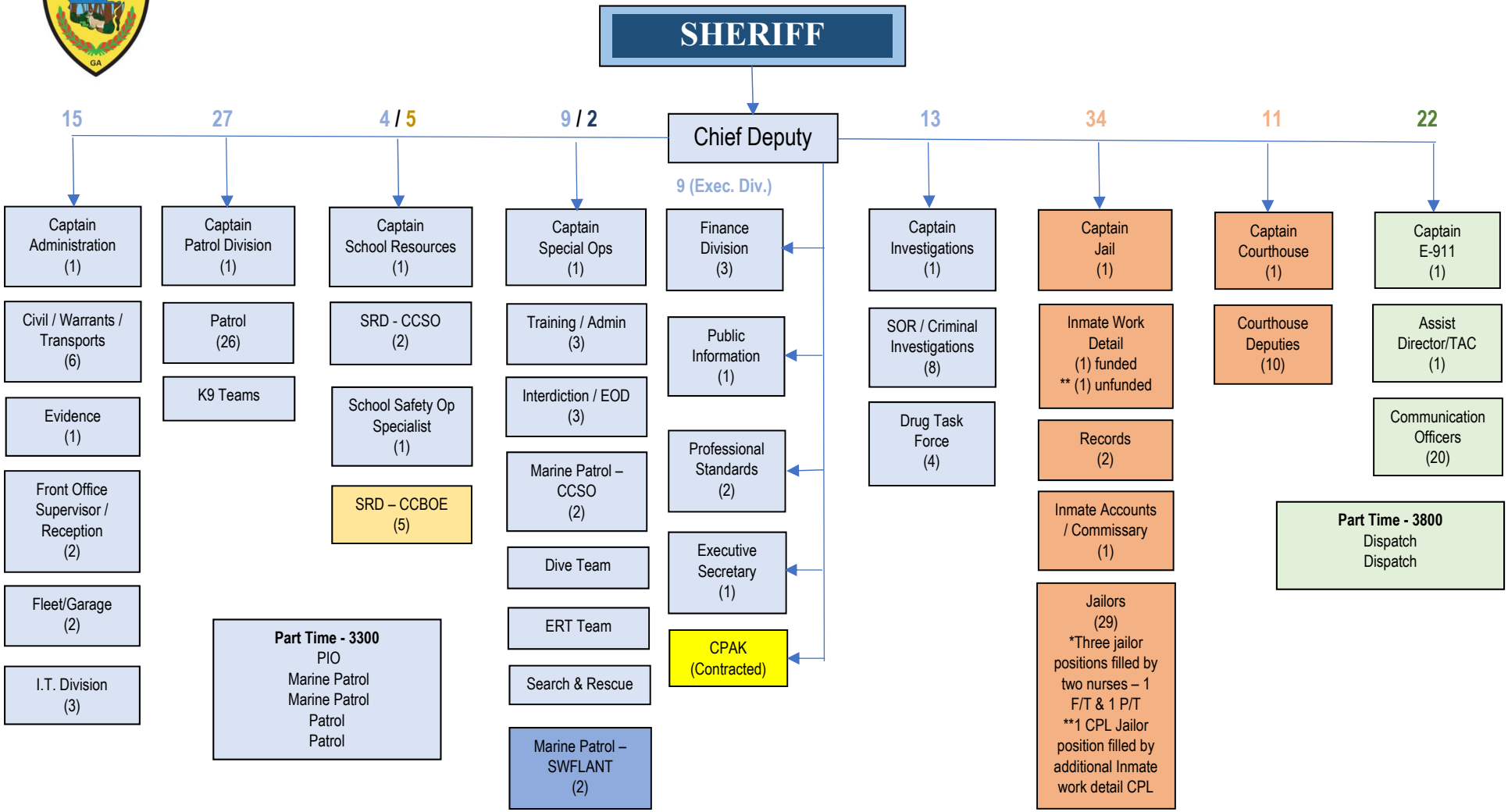
DEPARTMENT STRATEGIES		Goal Alignment
A	Improve Data Reporting	3
B	Focus on training and well-being of communication officers	3,4
C	Build trust, establish community engagement and educations through different platforms	4
D	Implement back up 911 center	3

PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Calls for service: requiring any unit response		143,829	168,053	168,000	
Emergency Calls		25,063	24,560	24,000	
Non-emergency calls (incoming/outgoing)		81,455	81,312	81,000	
S&A Training		188	371	370	
CJIS Training		120	150	150	
GCIC Messages received		939,573	886,305	886,000	
GCIC Messages entered		328,478	303,237	300,000	

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund / Cellular Provider 911 Fees	$1,592,532	$1,824,985	$1,825,247

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
Director	1.00	1.00	1.00
Assistant Director	0.00	1.00	1.00
Information Technology (moved to 3300 budget)	1.00	0.00	0.00
TAC (Promoted to Assist Director)	1.00	0.00	0.00
GIS Coordinator	0.00	0.00	0.00
Supervisor (SGT)	4.00	4.00	4.00
Team Lead (CPL)	4.00	4.00	4.00
Communications Officer	12.00	12.00	12.00
Total Staffing Resources	*23.00*	*22.00*	*22.00*

Camden County Sheriff's Office – Organizational Chart



Prior to Jan. 1, 2025:

3300	67
3320	5
3350	2
3400	56
3800	23
	153

Now:

3300	77
3320	5
3350	2
3400	45
3800	22
	151

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 275 - HOTEL/MOTEL TAX								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
275-3-0000-314100	HOTEL/MOTEL TAX	162,303.10	163,372.95	129,915.84	165,475.00	145,000.00	-20,475.00	-12.37%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**162,303.10**	**163,372.95**	**129,915.84**	**165,475.00**	**145,000.00**	**-20,475.00**	**-12.37%**
Class: 36 - INTEREST								
275-3-0000-361000	INTEREST INCOME	989.40	1,447.50	1,329.25	250.00	500.00	250.00	100.00%
Total Class: 36 - INTEREST:		**989.40**	**1,447.50**	**1,329.25**	**250.00**	**500.00**	**250.00**	**100.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**163,292.50**	**164,820.45**	**131,245.09**	**165,725.00**	**145,500.00**	**-20,225.00**	**-12.20%**
Total Fund: 275 - HOTEL/MOTEL TAX:		**163,292.50**	**164,820.45**	**131,245.09**	**165,725.00**	**145,500.00**	**-20,225.00**	**-12.20%**

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 275 - HOTEL/MOTEL TAX								
Department: 0000 - NON DEPARTMENTAL								
Class: 57 - INTERGOVERNMENTAL								
275-5-0000-572003	TOURISM-ST. MARYS	37,077.64	33,318.28	20,175.05	28,850.00	24,752.00	-4,098.00	-14.20%
275-5-0000-572017	TOURISM-KINGSLAND	37,241.28	33,465.32	20,264.09	26,865.00	24,643.00	-2,222.00	-8.27%
275-5-0000-572021	TOURISM-CHAMBER OF COMM	34,765.07	31,240.18	18,916.71	27,022.00	23,105.00	-3,917.00	-14.50%
275-5-0000-572026	THIOKOL MEMORIAL PROJECT	8,333.35	20,000.04	18,333.37	20,000.00	20,000.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**117,417.34**	**118,023.82**	**77,689.22**	**102,737.00**	**92,500.00**	**-10,237.00**	**-9.96%**
Class: 61 - OTHER FINANCING USES								
275-5-0000-611005	OPERATING TRANSF-OUT (GF)	45,875.16	46,796.49	0.00	62,988.00	53,000.00	-9,988.00	-15.86%
	Total Class: 61 - OTHER FINANCING USES:	**45,875.16**	**46,796.49**	**0.00**	**62,988.00**	**53,000.00**	**-9,988.00**	**-15.86%**
	Total Department: 0000 - NON DEPARTMENTAL:	**163,292.50**	**164,820.31**	**77,689.22**	**165,725.00**	**145,500.00**	**-20,225.00**	**-12.20%**
	Total Fund: 275 - HOTEL/MOTEL TAX:	**163,292.50**	**164,820.31**	**77,689.22**	**165,725.00**	**145,500.00**	**-20,225.00**	**-12.20%**

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 207 - JAIL CONST & STAFF								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
207-3-0000-351912	MAGISTRATE COURT	165.46	799.07	1,458.07	175.00	2,000.00	1,825.00	1,042.86%
207-3-0000-351913	CLERK OF SUPERIOR COURT	12,870.13	8,345.25	5,369.21	9,500.00	6,500.00	-3,000.00	-31.58%
207-3-0000-351914	PROBATE COURT	80,083.46	60,884.88	53,205.90	75,000.00	66,500.00	-8,500.00	-11.33%
207-3-0000-351915	JUVENILE COURT	138.35	66.00	21.80	125.00	125.00	0.00	0.00%
207-3-0000-351917	CITY OF ST MARYS	12,914.73	18,471.55	17,321.42	18,000.00	19,000.00	1,000.00	5.56%
207-3-0000-351918	CITY OF KINGSLAND	55,281.14	83,098.59	94,014.09	55,000.00	103,550.00	48,550.00	88.27%
Total Class: 35 - CONSTITUTIONAL OFFICES:		**161,453.27**	**171,665.34**	**171,390.49**	**157,800.00**	**197,675.00**	**39,875.00**	**25.27%**
Class: 36 - INTEREST								
207-3-0000-361000	INTEREST INCOME	30.64	2,632.35	5,921.33	1,500.00	4,000.00	2,500.00	166.67%
Total Class: 36 - INTEREST:		**30.64**	**2,632.35**	**5,921.33**	**1,500.00**	**4,000.00**	**2,500.00**	**166.67%**
Class: 39 - OTHER FINANCING SOURCES								
207-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**161,483.91**	**174,297.69**	**177,311.82**	**159,300.00**	**201,675.00**	**42,375.00**	**26.60%**
Total Fund: 207 - JAIL CONST & STAFF:		**161,483.91**	**174,297.69**	**177,311.82**	**159,300.00**	**201,675.00**	**42,375.00**	**26.60%**

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 207 - JAIL CONST & STAFF								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
207-5-0000-521202	MEDICAL PRISONERS	179,861.48	0.00	0.00	0.00	0.00	0.00	0.00%
207-5-0000-521230	REPAIR & MAINT - BUILDING	860.00	19,182.25	77,325.00	64,300.00	165,000.00	100,700.00	156.61%
207-5-0000-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	10,910.96	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**180,721.48**	**19,182.25**	**88,235.96**	**64,300.00**	**165,000.00**	**100,700.00**	**156.61%**
Class: 53 - SUPPLIES								
207-5-0000-531130	Rep & Maint Bldgs	0.00	9,274.50	2,827.10	0.00	0.00	0.00	0.00%
207-5-0000-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	1,594.00	0.00	36,675.00	36,675.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**9,274.50**	**4,421.10**	**0.00**	**36,675.00**	**36,675.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
207-5-0000-542200	VEHICLES	0.00	0.00	0.00	70,000.00	0.00	-70,000.00	-100.00%
207-5-0000-542600	OTHER EQUIP > $10,000	0.00	0.00	37,804.00	25,000.00	0.00	-25,000.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**37,804.00**	**95,000.00**	**0.00**	**-95,000.00**	**-100.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**180,721.48**	**28,456.75**	**130,461.06**	**159,300.00**	**201,675.00**	**42,375.00**	**26.60%**
	Total Fund: 207 - JAIL CONST & STAFF:	**180,721.48**	**28,456.75**	**130,461.06**	**159,300.00**	**201,675.00**	**42,375.00**	**26.60%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 205 - LAW LIBRARY								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
205-3-0000-351911	Juvenile Court	25.00	25.00	5.00	25.00	25.00	0.00	0.00%
205-3-0000-351912	Magistrate Court	5,739.00	5,805.00	5,433.00	5,940.00	6,000.00	60.00	1.01%
205-3-0000-351913	Superior Court	2,750.95	3,440.69	2,767.36	3,300.00	3,000.00	-300.00	-9.09%
205-3-0000-351914	Probate Court	14,136.00	10,305.00	9,435.00	12,900.00	12,000.00	-900.00	-6.98%
Total Class: 35 - CONSTITUTIONAL OFFICES:		**22,650.95**	**19,575.69**	**17,640.36**	**22,165.00**	**21,025.00**	**-1,140.00**	**-5.14%**
Class: 36 - INTEREST								
205-3-0000-361000	INTEREST INCOME	22.42	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 36 - INTEREST:		**22.42**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
205-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	10,097.00	0.00	-10,097.00	-100.00%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**10,097.00**	**0.00**	**-10,097.00**	**-100.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**22,673.37**	**19,575.69**	**17,640.36**	**32,262.00**	**21,025.00**	**-11,237.00**	**-34.83%**
Total Fund: 205 - LAW LIBRARY:		**22,673.37**	**19,575.69**	**17,640.36**	**32,262.00**	**21,025.00**	**-11,237.00**	**-34.83%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 205 - LAW LIBRARY								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
205-5-0000-521250	CONTRACT SERVICES-COMPUT	0.00	0.00	0.00	650.00	650.00	0.00	0.00%
205-5-0000-521254	LIBRARIAN	14,400.00	14,400.00	2,400.00	14,400.00	0.00	-14,400.00	-100.00%
205-5-0000-522201	REP. & MT. COMPUTERS	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
205-5-0000-522202	REPAIRS & MAINT.-OFFICE EQU	696.52	468.00	0.00	1,200.00	1,200.00	0.00	0.00%
205-5-0000-523200	TELEPHONE	1,169.28	1,190.64	1,106.61	1,200.00	1,200.00	0.00	0.00%
205-5-0000-523600	DUES & SUBSCRIPTIONS	6,425.09	12,390.13	11,557.56	13,662.00	16,825.00	3,163.00	23.15%
	Total Class: 52 - CONTRACTED SERVICES:	**22,690.89**	**28,448.77**	**15,064.17**	**31,362.00**	**20,125.00**	**-11,237.00**	**-35.83%**
Class: 53 - SUPPLIES								
205-5-0000-531100	OFFICE SUPPLIES	64.94	0.00	0.00	200.00	200.00	0.00	0.00%
205-5-0000-531101	MINOR OPERATING $0-$499	0.00	0.00	450.00	0.00	0.00	0.00	0.00%
205-5-0000-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
205-5-0000-531120	POSTAGE	0.00	166.00	0.00	250.00	250.00	0.00	0.00%
205-5-0000-531300	OTHER SUPPLIES	96.25	0.00	0.00	250.00	250.00	0.00	0.00%
205-5-0000-531400	BOOKS & PERIODICALS	5,012.30	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**5,173.49**	**166.00**	**450.00**	**900.00**	**900.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**27,864.38**	**28,614.77**	**15,514.17**	**32,262.00**	**21,025.00**	**-11,237.00**	**-34.83%**
	Total Fund: 205 - LAW LIBRARY:	**27,864.38**	**28,614.77**	**15,514.17**	**32,262.00**	**21,025.00**	**-11,237.00**	**-34.83%**

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Fund: 213 - OPIOID SETTLEMENT PAYMENTS								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
213-3-0000-351920	OPIOID SETTLEMENT	97,690.41	115,964.75	57,749.83	25,000.00	50,000.00	25,000.00	100.00%
Total Class: 35 - CONSTITUTIONAL OFFICES:		**97,690.41**	**115,964.75**	**57,749.83**	**25,000.00**	**50,000.00**	**25,000.00**	**100.00%**
Class: 36 - INTEREST								
213-3-0000-361000	INTEREST INCOME	532.90	3,135.92	7,760.12	1,500.00	5,000.00	3,500.00	233.33%
Total Class: 36 - INTEREST:		**532.90**	**3,135.92**	**7,760.12**	**1,500.00**	**5,000.00**	**3,500.00**	**233.33%**
Class: 39 - OTHER FINANCING SOURCES								
213-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	33,291.00	10,000.00	-23,291.00	-69.96%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**33,291.00**	**10,000.00**	**-23,291.00**	**-69.96%**
Total Department: 0000 - NON DEPARTMENTAL:		**98,223.31**	**119,100.67**	**65,509.95**	**59,791.00**	**65,000.00**	**5,209.00**	**8.71%**
Total Fund: 213 - OPIOID SETTLEMENT PAYMENTS:		**98,223.31**	**119,100.67**	**65,509.95**	**59,791.00**	**65,000.00**	**5,209.00**	**8.71%**

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Fund: 213 - OPIOID SETTLEMENT PAYMENTS								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
213-5-0000-521254	CONTRACTED SERVICES-ADMI	0.00	0.00	0.00	59,791.00	0.00	-59,791.00	-100.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**0.00**	**59,791.00**	**0.00**	**-59,791.00**	**-100.00%**
Class: 53 - SUPPLIES								
213-5-0000-531106	MEDICAL SUPPLIES	0.00	0.00	349.76	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**349.76**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
213-5-0000-572013	DRUG COURT	0.00	29,895.50	29,895.50	0.00	65,000.00	65,000.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**29,895.50**	**29,895.50**	**0.00**	**65,000.00**	**65,000.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**0.00**	**29,895.50**	**30,245.26**	**59,791.00**	**65,000.00**	**5,209.00**	**8.71%**
	Total Fund: 213 - OPIOID SETTLEMENT PAYMENTS:	**0.00**	**29,895.50**	**30,245.26**	**59,791.00**	**65,000.00**	**5,209.00**	**8.71%**

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Fund: 210 - SHARED ASSETS								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
210-3-0000-333100	SHARED ASSETS-FEDERAL	41,594.53	111,103.05	7,487.90	0.00	0.00	0.00	0.00%
210-3-0000-334050	SHARED ASSETS - STATE	17,363.70	84,623.96	116,952.30	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**58,958.23**	**195,727.01**	**124,440.20**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
210-3-0000-361000	INTEREST	701.31	0.00	0.00	100.00	0.00	-100.00	-100.00%
	Total Class: 36 - INTEREST:	**701.31**	**0.00**	**0.00**	**100.00**	**0.00**	**-100.00**	**-100.00%**
Class: 39 - OTHER FINANCING SOURCES								
210-3-0000-392100	SURPLUS PROPERTY FED SH	12,804.88	0.00	0.00	0.00	0.00	0.00	0.00%
210-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	120,000.00	100,000.00	-20,000.00	-16.67%
	Total Class: 39 - OTHER FINANCING SOURCES:	**12,804.88**	**0.00**	**0.00**	**120,000.00**	**100,000.00**	**-20,000.00**	**-16.67%**
	Total Department: 0000 - NON DEPARTMENTAL:	**72,464.42**	**195,727.01**	**124,440.20**	**120,100.00**	**100,000.00**	**-20,100.00**	**-16.74%**
	Total Fund: 210 - SHARED ASSETS:	**72,464.42**	**195,727.01**	**124,440.20**	**120,100.00**	**100,000.00**	**-20,100.00**	**-16.74%**

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Fund: 210 - SHARED ASSETS								
Department: 3301 - FEDERAL SHARED ASSET								
Class: 52 - CONTRACTED SERVICES								
210-5-3301-521340	C/S-CLOUD COMPUTING FEES	15,010.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**15,010.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
210-5-3301-531103	COMPUTER SUPPLIES	8,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
210-5-3301-531600	SMALL EQUIP $500 - $4,999	-4,700.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**3,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
210-5-3301-542200	VEHICLES	0.00	5,872.36	0.00	0.00	0.00	0.00	0.00%
210-5-3301-542400	COMPUTERS > $5,000	0.00	19,600.00	0.00	0.00	0.00	0.00	0.00%
210-5-3301-542600	OTHER EQUIP > $10,000	0.00	0.00	0.00	25,000.00	0.00	-25,000.00	-100.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**25,472.36**	**0.00**	**25,000.00**	**0.00**	**-25,000.00**	**-100.00%**
Total Department: 3301 - FEDERAL SHARED ASSET:		**18,510.00**	**25,472.36**	**0.00**	**25,000.00**	**0.00**	**-25,000.00**	**-100.00%**

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Department: 3302 - STATE SHARED ASSET								
Class: 51 - SALARIES & BENEFITS								
210-5-3302-512904	UNIFORMS	0.00	4,185.00	626.00	0.00	0.00	0.00	0.00%
Total Class: 51 - SALARIES & BENEFITS:		**0.00**	**4,185.00**	**626.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
210-5-3302-521204	LEGAL FEES	0.00	-497.50	0.00	0.00	0.00	0.00	0.00%
210-5-3302-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	0.00	10,707.50	0.00	0.00	0.00	0.00%
210-5-3302-521340	C/S-CLOUD COMPUTING FEES	10,416.82	0.00	0.00	0.00	0.00	0.00	0.00%
210-5-3302-522220	R & M VEHICLES	0.00	0.00	3,092.50	0.00	0.00	0.00	0.00%
210-5-3302-523400	PRINTING	0.00	0.00	170.00	0.00	0.00	0.00	0.00%
210-5-3302-523500	TRAVEL	0.00	0.00	3,515.93	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**10,416.82**	**-497.50**	**17,485.93**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
210-5-3302-531712	SEARCH & RESCUE	0.00	0.00	5,470.00	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**0.00**	**0.00**	**5,470.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
210-5-3302-541300	BUILDINGS & BLDG	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00%
210-5-3302-542200	VEHICLES	0.00	0.00	0.00	70,000.00	20,000.00	-50,000.00	-71.43%
210-5-3302-542600	OTHER EQUIP > $10,000	0.00	0.00	0.00	25,100.00	80,000.00	54,900.00	218.73%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**3,500.00**	**95,100.00**	**100,000.00**	**4,900.00**	**5.15%**
Total Department: 3302 - STATE SHARED ASSET:		**10,416.82**	**3,687.50**	**27,081.93**	**95,100.00**	**100,000.00**	**4,900.00**	**5.15%**
Total Fund: 210 - SHARED ASSETS:		**28,926.82**	**29,159.86**	**27,081.93**	**120,100.00**	**100,000.00**	**-20,100.00**	**-16.74%**

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Fund: 555 - TWO RIVERS GUN RANGE								
Department: 0000 - NON DEPARTMENTAL								
Class: 34 - COMMISSIONS & FEES								
555-3-0000-347200	DAILY ACTIVITY FEES	126,583.00	146,279.44	137,273.60	135,477.00	143,610.00	8,133.00	6.00%
555-3-0000-347210	SPECIAL PROGRAM REVENUES	60.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-3-0000-347220	MEMBERSHIP FEES	67,140.00	58,467.90	36,008.60	59,297.00	75,000.00	15,703.00	26.48%
Total Class: 34 - COMMISSIONS & FEES:		**193,783.00**	**204,747.34**	**173,282.20**	**194,774.00**	**218,610.00**	**23,836.00**	**12.24%**
Class: 38 - MISCELLANEOUS								
555-3-0000-381111	VENDING REVENUE	378.49	363.50	222.51	0.00	0.00	0.00	0.00%
555-3-0000-389000	MISCELLANEOUS	12,975.52	17,402.28	19,365.60	15,000.00	25,000.00	10,000.00	66.67%
555-3-0000-389007	OVER / SHORT	31.54	35.49	-2.53	0.00	0.00	0.00	0.00%
555-3-0000-389020	SALES REVENUE	47,354.55	39,298.79	28,943.41	50,000.00	50,000.00	0.00	0.00%
Total Class: 38 - MISCELLANEOUS:		**60,740.10**	**57,100.06**	**48,528.99**	**65,000.00**	**75,000.00**	**10,000.00**	**15.38%**
Class: 39 - OTHER FINANCING SOURCES								
555-3-0000-391100	OP TRANS IN- GENERAL FUND	0.00	110,299.00	120,000.00	120,000.00	0.00	-120,000.00	-100.00%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**110,299.00**	**120,000.00**	**120,000.00**	**0.00**	**-120,000.00**	**-100.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**254,523.10**	**372,146.40**	**341,811.19**	**379,774.00**	**293,610.00**	**-86,164.00**	**-22.69%**
Total Fund: 555 - TWO RIVERS GUN RANGE:		**254,523.10**	**372,146.40**	**341,811.19**	**379,774.00**	**293,610.00**	**-86,164.00**	**-22.69%**

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Fund: 555 - TWO RIVERS GUN RANGE								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
555-5-0000-511100	SALARIES-REGULAR EMPLOY	76,094.38	82,959.90	76,696.61	85,547.00	94,182.00	8,635.00	10.09%
555-5-0000-511125	COMPENSATED ABSENCES	356.47	1,120.78	0.00	0.00	0.00	0.00	0.00%
555-5-0000-511200	SALARIES - PART-TIME	68,224.85	79,586.52	78,231.55	55,303.00	110,590.00	55,287.00	99.97%
555-5-0000-511300	OVERTIME	29.70	268.01	0.00	0.00	0.00	0.00	0.00%
555-5-0000-512100	GROUP INSURANCE	4,821.16	8,213.85	6,623.89	0.00	0.00	0.00	0.00%
555-5-0000-512101	GROUP INSURANCE (LOSSES)	7,085.34	19,034.98	90,519.02	0.00	0.00	0.00	0.00%
555-5-0000-512200	SOCIAL SECURITY TAXES	10,835.52	12,096.02	11,471.42	10,100.00	15,665.00	5,565.00	55.10%
555-5-0000-512400	RETIREMENT	1,431.90	1,860.32	2,240.52	2,404.00	2,825.00	421.00	17.51%
555-5-0000-512403	RETIREMENT- COUNTY MATCH	1,690.80	1,444.29	1,258.40	2,404.00	1,732.00	-672.00	-27.95%
555-5-0000-512700	WORKERS COMPENSATION	0.00	5,950.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-512904	UNIFORMS	356.00	766.30	1,569.00	1,000.00	1,000.00	0.00	0.00%
555-5-0000-512905	SAFETY EQUIP	0.00	0.00	215.88	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**170,926.12**	**213,300.97**	**268,826.29**	**157,258.00**	**226,494.00**	**69,236.00**	**44.03%**
Class: 52 - CONTRACTED SERVICES								
555-5-0000-521205	PEST CONTROL	2,300.00	1,725.00	1,725.00	2,000.00	2,000.00	0.00	0.00%
555-5-0000-521208	AUDIT FEES	3,500.00	3,500.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-521230	CONTRACTED R&M ALL BLDGS	58.04	59.85	2,780.15	0.00	0.00	0.00	0.00%
555-5-0000-521250	CONTRACT SERVICES-COMPUT	1,507.12	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-521254	CONTRACTED SERVICES-ADMI	3,500.00	3,699.75	6,339.45	0.00	0.00	0.00	0.00%
555-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	892.96	1,875.21	1,980.00	1,980.00	0.00	0.00%
555-5-0000-521340	C/S-CLOUD COMPUTING FEES	0.00	1,815.00	1,815.00	0.00	0.00	0.00	0.00%
555-5-0000-522100	JANITORIAL-CONTRACTS	4,535.04	4,535.04	4,157.12	4,536.00	4,536.00	0.00	0.00%
555-5-0000-522201	R & M COMPUTERS	0.00	0.00	14.82	250.00	250.00	0.00	0.00%
555-5-0000-522202	REP & MT OFFICE EQUIPMENT	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
555-5-0000-522204	REP & MT OTHER EQUIPMENT	15,258.10	13,968.26	27,234.93	27,475.60	15,000.00	-12,475.60	-45.41%
555-5-0000-522230	REP & MT BLDG & GROUNDS	2,355.20	1,627.91	0.00	2,000.00	2,000.00	0.00	0.00%
555-5-0000-522320	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-523100	VEHICLE & EQUIP INSURANCE	2,187.00	2,322.00	0.00	2,700.00	0.00	-2,700.00	-100.00%
555-5-0000-523101	PROPERTY INSURANCE	12,516.00	4,323.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-523102	LIABILITY INSURANCE	4,806.00	27,380.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-523200	TELEPHONE	2,752.44	2,733.16	2,325.53	4,000.00	2,600.00	-1,400.00	-35.00%
555-5-0000-523201	CELL PHONES	1,472.12	1,472.82	1,352.16	1,000.00	1,000.00	0.00	0.00%
555-5-0000-523300	ADVERTISING & PUBLICATIONS	19,364.00	22,044.71	12,524.40	12,524.40	10,000.00	-2,524.40	-20.16%
555-5-0000-523400	PRINTING	332.50	1,607.72	0.00	1,000.00	1,000.00	0.00	0.00%
555-5-0000-523500	TRAVEL	779.24	0.00	0.00	1,500.00	1,000.00	-500.00	-33.33%
555-5-0000-523600	DUES & SUBSCRIPTIONS	8,605.93	11,366.79	22,561.71	11,000.00	0.00	-11,000.00	-100.00%

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555-5-0000-523700	EDUCATION & TRAINING	800.00	2,060.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**86,628.73**	**107,133.97**	**84,705.48**	**74,716.00**	**44,116.00**	**-30,600.00**	**-40.96%**
Class: 53 - SUPPLIES								
555-5-0000-531100	OFFICE SUPPLIES	608.92	197.28	184.73	1,000.00	500.00	-500.00	-50.00%
555-5-0000-531101	MINOR OPERATING <$499	17,507.21	16,531.73	13,448.88	18,000.00	15,000.00	-3,000.00	-16.67%
555-5-0000-531102	POSTAGE	0.00	0.00	16.10	50.00	0.00	-50.00	-100.00%
555-5-0000-531103	COMPUTER SUPPLIES	1,442.19	971.29	566.96	1,000.00	1,000.00	0.00	0.00%
555-5-0000-531104	JANITORIAL SUPPLIES	417.96	736.31	527.99	1,000.00	1,000.00	0.00	0.00%
555-5-0000-531110	MISCELLANEOUS	0.00	191.96	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531120	TIRES & TUBES	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%
555-5-0000-531130	R & M Building Supplies	1,440.57	127.96	36.76	500.00	500.00	0.00	0.00%
555-5-0000-531230	ELECTRIC	4,561.82	4,543.28	4,035.71	6,000.00	5,000.00	-1,000.00	-16.67%
555-5-0000-531250	OIL	21.16	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531270	FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531300	OTHER SUPPLIES	654.17	905.60	789.74	0.00	0.00	0.00	0.00%
555-5-0000-531590	RESALE	27,782.20	21,132.87	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531600	SMALL EQUIP $500 - $9,999	2,031.83	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531601	SMALL COMPUTERS $500-$9,9	0.00	2,805.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**56,468.03**	**48,143.28**	**19,606.87**	**27,800.00**	**23,000.00**	**-4,800.00**	**-17.27%**
Class: 54 - CAPITAL OUTLAY								
555-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	119,559.25	120,000.00	0.00	-120,000.00	-100.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**119,559.25**	**120,000.00**	**0.00**	**-120,000.00**	**-100.00%**
Class: 55 - SELF FUNDED INSURANCE								
555-5-0000-552101	STOP LOSS POLICY	5,428.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 55 - SELF FUNDED INSURANCE:		**5,428.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 56 - DEPRECIATION & AMORTIZE								
555-5-0000-561000	DEPRECIATION EXPENSE	76,721.67	76,721.62	0.00	0.00	0.00	0.00	0.00%
Total Class: 56 - DEPRECIATION & AMORTIZE:		**76,721.67**	**76,721.62**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
555-5-0000-579000	CONTINGENCY RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**396,172.55**	**445,299.84**	**492,697.89**	**379,774.00**	**293,610.00**	**-86,164.00**	**-22.69%**
Total Fund: 555 - TWO RIVERS GUN RANGE:		**396,172.55**	**445,299.84**	**492,697.89**	**379,774.00**	**293,610.00**	**-86,164.00**	**-22.69%**

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TWO RIVERS GUN RANGE

MISSION: To responsibly manage range operations and be fiscally efficient;
to support public use of the range facilities in a safe, clean and enjoyable atmosphere;
to encourage membership and new customers; to increase revenue

DESCRIPTION: The Two Rivers Gun Range provides a safe and respectful environment for hunters and recreational target shooters to sight-in firearms and to target practice.
Staff members are to supervise and administer all day-to-day activities and ensure range visitors obey all regulations and report observed violations.

COUNTY STRATEGIC PLAN 2025-2030-2040

Two Rivers Gun Range goals and strategies align with the County's strategic plan Goal #1 to maintain a financially sound range and provide exceptional service at a great value.

DEPARTMENT GOALS

1	Provide a safe environment
2	Ensure sound fiscal management
3	Support safe and efficient service
4	Maximize revenue
5	Ensure regulatory compliance

DEPARTMENT STRATEGIES		Goal Alignment
A	Supervise all range activities and ensure all rules are being followed.	1, 3, 5
B	Steward funds and assets appropriately	2, 3, 4
C	Provide great customer service	3, 4
D	Provide for positive customer experiences	1, 3, 4, 5

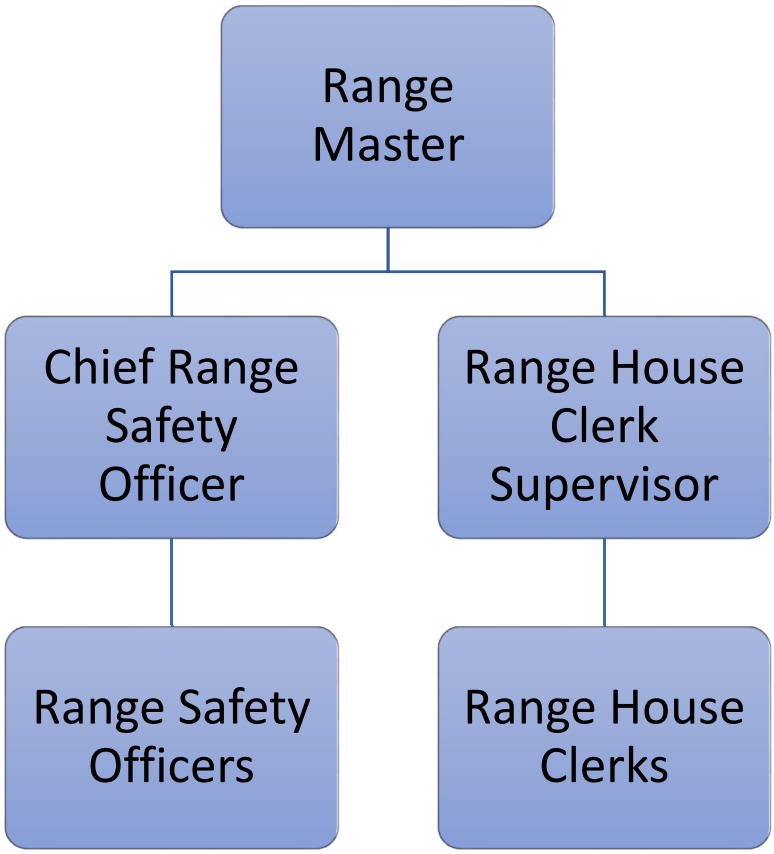
PERFORMANCE MEASURES	Benchmark	Actual FY 2024	Estimated FY2025	Projected FY2026	Strategy Alignment
Conduct 12 Steele Challenge Competitions	100%	0%	90%	100%	C
Conduct 12 Rifle Competitions	100%	0%	90%	100%	C
Zero Accidents	100%				A
10,000 Visitors	100%				
Social Media/Advertisement					

FUNDING SOURCE(S)	Actual FY2024	Adopted FY2025	Adopted FY2026
Two Rivers Gun Range	$300,000	$388,645	$379,774

STAFFING RESOURCES	Actual FY2024	Actual FY2025	Adopted FY2026	
Range Master	1	1	1	1
Front Desk	2	2	2	2
Chief Range Safety Officer	2	2	2	2
Range Safety Officer	11	11	11	11
Total Staffing Resources	16	16	16	16

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Two Rivers Gun Range Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 270 - UNINCORPORATED TAX DIST								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
270-3-0000-311100	UNINCORPORATED TAXES	635,651.74	633,826.77	684,017.92	680,808.00	750,750.00	69,942.00	10.27%
270-3-0000-311250	TAXES OTHER THAN PROPERTY	97,451.70	38,035.27	39,675.94	36,787.00	42,000.00	5,213.00	14.17%
270-3-0000-311312	AAVT (Altern. Ad Valorem Tax)	61.60	733.56	18,016.38	250.00	490.00	240.00	96.00%
270-3-0000-311315	TAVT (Title Ad Valorem Tax)	916,382.53	1,020,829.64	883,906.57	1,047,851.00	1,046,595.00	-1,256.00	-0.12%
270-3-0000-311350	RAIL ROAD TAX	12,012.41	12,420.63	0.00	0.00	0.00	0.00	0.00%
270-3-0000-311600	REAL ESTATE TRANSFER TAX	10,878.92	12,235.93	8,444.58	11,500.00	11,500.00	0.00	0.00%
270-3-0000-311605	INTANGIBLE TAX	1,432.50	0.00	0.00	0.00	0.00	0.00	0.00%
270-3-0000-316200	INSURANCE PREMIUMS TAX	994,073.36	1,395,499.24	1,485,532.18	1,479,229.00	1,530,098.00	50,869.00	3.44%
270-3-0000-319110	PENALTIES & INTEREST	5,167.37	3,381.01	3,940.49	3,000.00	3,000.00	0.00	0.00%
	Total Class: 31 - TAXES, PENALTIES, & INT.:	**2,673,112.13**	**3,116,962.05**	**3,123,534.06**	**3,259,425.00**	**3,384,433.00**	**125,008.00**	**3.84%**
Class: 33 - STATE & FEDERAL								
270-3-0000-334114	STATE GRANT	0.00	59,858.85	0.00	0.00	0.00	0.00	0.00%
270-3-0000-335200	FLPA GRANT	7,175.37	5,981.21	5,308.57	7,500.00	7,500.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**7,175.37**	**65,840.06**	**5,308.57**	**7,500.00**	**7,500.00**	**0.00**	**0.00%**
Class: 34 - COMMISSIONS & FEES								
270-3-0000-347900	VENDING MACHINES	113.57	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 34 - COMMISSIONS & FEES:	**113.57**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
270-3-0000-361000	INTEREST INCOME	74,507.07	109,707.81	47,735.02	50,000.00	20,000.00	-30,000.00	-60.00%
	Total Class: 36 - INTEREST:	**74,507.07**	**109,707.81**	**47,735.02**	**50,000.00**	**20,000.00**	**-30,000.00**	**-60.00%**
Class: 39 - OTHER FINANCING SOURCES								
270-3-0000-392100	SURPLUS PROPERTY UTD ASSE	3,055.67	0.00	0.00	0.00	0.00	0.00	0.00%
270-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	451,895.00	660,498.00	208,603.00	46.16%
	Total Class: 39 - OTHER FINANCING SOURCES:	**3,055.67**	**0.00**	**0.00**	**451,895.00**	**660,498.00**	**208,603.00**	**46.16%**
	Total Department: 0000 - NON DEPARTMENTAL:	**2,757,963.81**	**3,292,509.92**	**3,176,577.65**	**3,768,820.00**	**4,072,431.00**	**303,611.00**	**8.06%**
	Total Fund: 270 - UNINCORPORATED TAX DIST:	**2,757,963.81**	**3,292,509.92**	**3,176,577.65**	**3,768,820.00**	**4,072,431.00**	**303,611.00**	**8.06%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 270 - UNINCORPORATED TAX DIST								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
270-5-0000-521240	ROW MOWING	196,409.64	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**196,409.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**196,409.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Unincorporated Right of Way Mowing was contracted through the PSA in FY 2023. In FY 2024, it became its own department.

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3500 - FIRE SERVICE								
Class: 51 - SALARIES & BENEFITS								
270-5-3500-511100	SALARIES - REGULAR EMPLOY	488,384.46	643,202.55	462,947.85	562,764.00	877,140.00	314,376.00	55.86%
270-5-3500-511102	SALARIES-SELLBACK LEAVE	264.68	513.00	653.43	0.00	0.00	0.00	0.00%
270-5-3500-511200	SALARIES - TEMP. EMPLOYEE	19,235.54	18,283.48	16,657.30	14,728.00	17,548.00	2,820.00	19.15%
270-5-3500-511300	OVERTIME	114,743.02	165,236.13	105,233.13	87,000.00	104,400.00	17,400.00	20.00%
270-5-3500-511301	OVERTIME-BUILT IN	25,111.96	34,152.67	22,820.23	37,938.00	46,700.00	8,762.00	23.10%
270-5-3500-511400	REIMBURSEMENT SALARIES &	-7,334.70	-9,994.51	-6,637.26	0.00	0.00	0.00	0.00%
270-5-3500-512140	FIREFIGHTERS CANCER INSUR	16,883.28	15,759.24	15,292.22	17,600.00	19,360.00	1,760.00	10.00%
270-5-3500-512200	SOCIAL SECURITY TAXES	47,914.73	63,884.66	44,940.30	45,954.00	80,003.00	34,049.00	74.09%
270-5-3500-512400	RETIREMENT	14,095.66	21,366.68	14,248.67	16,665.00	24,175.00	7,510.00	45.06%
270-5-3500-512403	RETIREMENT - COUNTY MATCH	21,734.71	28,596.85	20,196.79	25,478.00	37,560.00	12,082.00	47.42%
270-5-3500-512404	RETIREMENT:FIRE PENSION	21,750.00	24,225.00	23,441.08	30,000.00	30,000.00	0.00	0.00%
270-5-3500-512904	UNIFORMS	7,588.99	9,872.40	4,301.94	9,629.00	8,567.00	-1,062.00	-11.03%
270-5-3500-512905	SAFETY EQUIPMENT	85,717.63	43,855.13	90,252.36	100,000.00	146,430.00	46,430.00	46.43%
	Total Class: 51 - SALARIES & BENEFITS:	**856,089.96**	**1,058,953.28**	**814,348.04**	**947,756.00**	**1,391,883.00**	**444,127.00**	**46.86%**
Class: 52 - CONTRACTED SERVICES								
270-5-3500-521203	BACKGROUND CHECKS	379.45	344.70	128.10	230.00	276.00	46.00	20.00%
270-5-3500-521230	REPAIR & MAINT - BUILDING	243.97	651.00	109.31	100.00	307.00	207.00	207.00%
270-5-3500-521254	CONTRACTED SVC - ADMINISTI	2,462.18	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-3500-521335	C/S-ANNUAL SOFTWARE MAIN	215.76	8,247.15	1,493.36	1,700.00	1,908.00	208.00	12.24%
270-5-3500-521340	C/S-CLOUD COMPUTING FEES	1,623.21	2,011.70	1,975.26	1,592.00	3,835.00	2,243.00	140.89%
270-5-3500-522100	JANITORIAL CONTRACTS	416.29	521.36	325.45	415.00	945.00	530.00	127.71%
270-5-3500-522201	REP & MT COMPUTERS	0.00	0.00	2.39	50.00	30.00	-20.00	-40.00%
270-5-3500-522202	REP & MT OFF EQUIPMENT	339.04	306.69	197.10	250.00	300.00	50.00	20.00%
270-5-3500-522203	REP & MT RADIOS	164.44	237.91	0.00	195.00	120.00	-75.00	-38.46%
270-5-3500-522204	REP & MT OTHER EQUIPMENT	15,518.63	33,778.43	48,049.11	19,875.00	29,364.00	9,489.00	47.74%
270-5-3500-522220	REP & MT VEHICLES	30.90	1,110.82	110.11	300.00	240.00	-60.00	-20.00%
270-5-3500-522221	REP & MT HEAVY EQUIPMENT	2,586.56	5,321.40	7,736.37	3,000.00	3,000.00	0.00	0.00%
270-5-3500-522310	BUILDING/LAND RENTAL	1,800.00	2,100.00	1,375.00	1,500.00	1,800.00	300.00	20.00%
270-5-3500-523200	TELEPHONE	4,844.12	5,813.46	3,866.77	4,024.00	5,017.00	993.00	24.68%
270-5-3500-523201	CELL PHONES	2,238.55	2,790.69	1,923.99	1,999.00	2,649.00	650.00	32.52%
270-5-3500-523204	CABLE & SATELLITE FEES	993.62	1,220.86	788.89	887.00	1,108.00	221.00	24.92%
270-5-3500-523300	ADVERTISING & PUBLISHING	0.00	0.00	110.00	100.00	60.00	-40.00	-40.00%
270-5-3500-523400	PRINTING	594.67	563.30	176.46	350.00	303.00	-47.00	-13.43%
270-5-3500-523500	TRAVEL	2,814.05	3,047.41	2,098.98	1,400.00	2,506.00	1,106.00	79.00%
270-5-3500-523600	DUES & SUBSCRIPTIONS	2,247.17	519.92	325.51	2,044.00	1,811.00	-233.00	-11.40%
270-5-3500-523700	EDUCATION & TRAINING	264.94	4,241.94	1,560.83	4,660.00	5,592.00	932.00	20.00%
270-5-3500-523708	TRAINING-FIRE SUPPRESSION	6,696.88	5,372.82	10,946.21	9,500.00	8,500.00	-1,000.00	-10.53%

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Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
270-5-3500-523800	LICENSES	18.33	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**46,492.76**	**78,201.56**	**83,299.20**	**54,171.00**	**69,671.00**	**15,500.00**	**28.61%**
Class: 53 - SUPPLIES								
270-5-3500-531100	OFFICE SUPPLIES	555.74	333.35	389.92	370.00	312.00	-58.00	-15.68%
270-5-3500-531101	MINOR OPERATING $0 - $499	22,973.86	14,885.01	17,938.95	15,739.00	15,706.00	-33.00	-0.21%
270-5-3500-531102	POSTAGE	144.21	70.24	13.36	100.00	60.00	-40.00	-40.00%
270-5-3500-531103	COMPUTER SUPPLIES	2,311.20	117.14	71.21	75.00	90.00	15.00	20.00%
270-5-3500-531104	JANITORIAL SUPPLIES	2,063.30	3,170.91	1,065.05	1,500.00	1,950.00	450.00	30.00%
270-5-3500-531120	TIRES AND TUBES	1,884.48	4,205.14	3,322.87	2,500.00	2,913.00	413.00	16.52%
270-5-3500-531122	VEHICLE SUPPLIES	673.10	2,423.20	3,141.37	500.00	600.00	100.00	20.00%
270-5-3500-531123	HEAVY EQUIPMENT SUPPLIES	17,128.81	17,395.68	34,399.63	43,110.00	14,893.00	-28,217.00	-65.45%
270-5-3500-531130	R & M BUILDING SUPPLIES	38.95	34.64	0.00	300.00	300.00	0.00	0.00%
270-5-3500-531198	PROPANE	367.04	185.20	370.83	223.00	348.00	125.00	56.05%
270-5-3500-531210	WATER & SEWER	678.39	791.01	560.30	500.00	652.00	152.00	30.40%
270-5-3500-531230	ELECTRIC	7,437.94	8,989.07	6,513.25	6,330.00	7,668.00	1,338.00	21.14%
270-5-3500-531250	OIL	4.67	62.09	0.00	0.00	0.00	0.00	0.00%
270-5-3500-531270	FUEL	25,184.78	23,126.62	13,228.74	15,500.00	20,730.00	5,230.00	33.74%
270-5-3500-531300	OTHER SUPPLIES	527.84	1,015.63	537.52	500.00	658.00	158.00	31.60%
270-5-3500-531500	MEDICAL SUPP - AMBULANCE	0.00	1,833.40	0.00	0.00	0.00	0.00	0.00%
270-5-3500-531600	SMALL EQUIP $500 -$9,999	11,622.00	9,524.02	29,624.83	14,920.00	22,937.00	8,017.00	53.73%
270-5-3500-531601	COMPUTERS $500 - $9,999	168.09	0.00	747.70	956.00	382.00	-574.00	-60.04%
270-5-3500-531602	RADIOS $500 - $9,999	0.00	104.67	0.00	200.00	3,576.00	3,376.00	1,688.00%
270-5-3500-531603	FURNITURE $500 - $9,999	69.48	388.69	712.28	759.00	935.00	176.00	23.19%
Total Class: 53 - SUPPLIES:		**93,833.88**	**88,655.71**	**112,637.81**	**104,082.00**	**94,710.00**	**-9,372.00**	**-9.00%**
Class: 54 - CAPITAL OUTLAY								
270-5-3500-541230	BLDG MAINT-BUILD IMPROVEM	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
270-5-3500-542200	VEHICLES	53,120.04	1,825,738.42	892,522.47	880,000.00	64,000.00	-816,000.00	-92.73%
270-5-3500-542600	OTHER EQUIPMENT >$10,000	72,510.50	121,155.75	529,564.74	475,000.00	934,025.00	459,025.00	96.64%
Total Class: 54 - CAPITAL OUTLAY:		**125,630.54**	**1,946,894.17**	**1,422,087.21**	**1,355,000.00**	**1,048,025.00**	**-306,975.00**	**-22.65%**
Class: 57 - INTERGOVERNMENTAL								
270-5-3500-579000	CONTINGENCY RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 3500 - FIRE SERVICE:		**1,122,047.14**	**3,172,704.72**	**2,432,372.26**	**2,461,009.00**	**2,604,289.00**	**143,280.00**	**5.82%**

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4200 - PUBLIC WORKS								
Class: 51 - SALARIES & BENEFITS								
270-5-4200-511100	SALARIES	75,675.09	215,250.02	223,264.08	298,032.00	335,111.00	37,079.00	12.44%
270-5-4200-511300	OVERTIME	5,091.24	3,520.72	17,367.31	5,000.00	5,000.00	0.00	0.00%
270-5-4200-512200	SOCIAL SECURITY TAXES	6,118.66	16,288.46	17,622.55	22,799.00	25,636.00	2,837.00	12.44%
270-5-4200-512400	RETIREMENT	371.30	1,311.10	2,227.77	2,299.00	7,491.00	5,192.00	225.84%
270-5-4200-512403	RETIREMENT- COUNTY MATCH	556.92	1,597.87	3,047.30	3,135.00	7,921.00	4,786.00	152.66%
270-5-4200-512904	UNIFORMS	230.81	362.04	1,803.48	400.00	5,000.00	4,600.00	1,150.00%
270-5-4200-512905	SAFETY EQUIP	813.92	698.77	1,238.45	1,000.00	1,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**88,857.94**	**239,028.98**	**266,570.94**	**332,665.00**	**387,159.00**	**54,494.00**	**16.38%**
Class: 52 - CONTRACTED SERVICES								
270-5-4200-521203	DRUG SCREEN/BACKGROUND (	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-521255	CONTR SERV GENRL LABOR	8,238.56	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
270-5-4200-522204	REP & MT OTHER EQUIPMENT	0.00	1,803.38	23,663.75	1,500.00	10,000.00	8,500.00	566.67%
270-5-4200-522221	REP & MT HEAVY EQUIPMENT	0.00	0.00	8.59	0.00	0.00	0.00	0.00%
270-5-4200-522320	EQUIPMENT RENTAL	0.00	880.92	0.00	1,000.00	500.00	-500.00	-50.00%
270-5-4200-523201	CELL PHONES	262.16	484.43	444.75	500.00	500.00	0.00	0.00%
270-5-4200-523400	PRINTING	0.00	60.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-523600	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**8,500.72**	**3,228.73**	**24,117.09**	**8,000.00**	**11,000.00**	**3,000.00**	**37.50%**
Class: 53 - SUPPLIES								
270-5-4200-531100	OFFICE SUPPLIES	0.00	30.00	0.00	150.00	50.00	-100.00	-66.67%
270-5-4200-531101	MINOR OPERATING <$499	2,690.71	5,849.41	7,349.13	3,500.00	5,000.00	1,500.00	42.86%
270-5-4200-531102	POSTAGE	0.00	0.00	63.21	0.00	0.00	0.00	0.00%
270-5-4200-531120	TIRES & TUBES	0.00	1,616.13	5,241.79	5,000.00	4,000.00	-1,000.00	-20.00%
270-5-4200-531122	VEHICLE SUPPLIES	1,081.47	2,906.91	7,118.42	3,000.00	5,000.00	2,000.00	66.67%
270-5-4200-531123	HEAVY EQUIPMENT SUPPLIES	5,007.90	4,854.64	3,295.76	7,500.00	5,000.00	-2,500.00	-33.33%
270-5-4200-531135	CHEMICALS	0.00	0.00	2,382.00	0.00	0.00	0.00	0.00%
270-5-4200-531142	SIGNS & POSTS	939.18	200.75	0.00	0.00	0.00	0.00	0.00%
270-5-4200-531206	CAMDEN PROJECT CLEANUP	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
270-5-4200-531250	OIL	188.70	847.74	314.06	0.00	0.00	0.00	0.00%
270-5-4200-531270	FUEL	6,715.87	27,006.58	36,672.43	20,000.00	35,000.00	15,000.00	75.00%
270-5-4200-531300	OTHER SUPPLIES	0.00	378.69	1,306.86	750.00	1,500.00	750.00	100.00%
270-5-4200-531600	SMALL EQUIP $500 - $9,999	5,993.00	0.00	3,318.94	2,500.00	3,000.00	500.00	20.00%
	Total Class: 53 - SUPPLIES:	**22,616.83**	**43,690.85**	**67,062.60**	**42,900.00**	**58,550.00**	**15,650.00**	**36.48%**
Class: 54 - CAPITAL OUTLAY								
270-5-4200-542200	VEHICLES	97,190.00	0.00	290,076.00	260,000.00	0.00	-260,000.00	-100.00%

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Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT…	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
270-5-4200-542600	OTHER EQUIP >$10,000	240,125.00	524,310.69	21,164.00	65,000.00	325,000.00	260,000.00	400.00%
	Total Class: 54 - CAPITAL OUTLAY:	**337,315.00**	**524,310.69**	**311,240.00**	**325,000.00**	**325,000.00**	**0.00**	**0.00%**
	Total Department: 4200 - PUBLIC WORKS:	**457,290.49**	**810,259.25**	**668,990.63**	**708,565.00**	**781,709.00**	**73,144.00**	**10.32%**

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Public Works - ROW Mowing

MISSION: The Camden County Public Works ROW Mowing Division is committed to enhance the aesthetic appeal and safety of our community by providing efficient, effective, and consistent ROW mowing services.

DESCRIPTION: The ROW Mowing Division is dedicated to maintaining well-kept public spaces, roadways, and rights-of-way that foster community pride. By prioritizing safety, efficiency, and attention to detail, the department ensures that its efforts contribute to a clean, attractive, and well-maintained environment for all residents and visitors of Camden County. Key functions include: Mowing of Roadways and Right-of-Ways, Vegetation Management, Maintenance of Drainage Ditches and Storm water Areas, Emergency Vegetation Removal, Community Pride and Litter Control, and Seasonal Mowing Adjustments.

COUNTY STRATEGIC PLAN 2025-2030-2040

Public Works - ROW Mowing Division's goals and strategies align with the County's strategic plan GOAL #4 to Foster a Great Place to Live

DEPARTMENT GOALS

1. Improve Mowing Cycle Frequency and Coverage
2. Reduce Equipment Downtime
3. Improve Crew Productivity
4. Improve Litter Removal Prior to Mowing
5. Implement Vegetation Management Best Practices

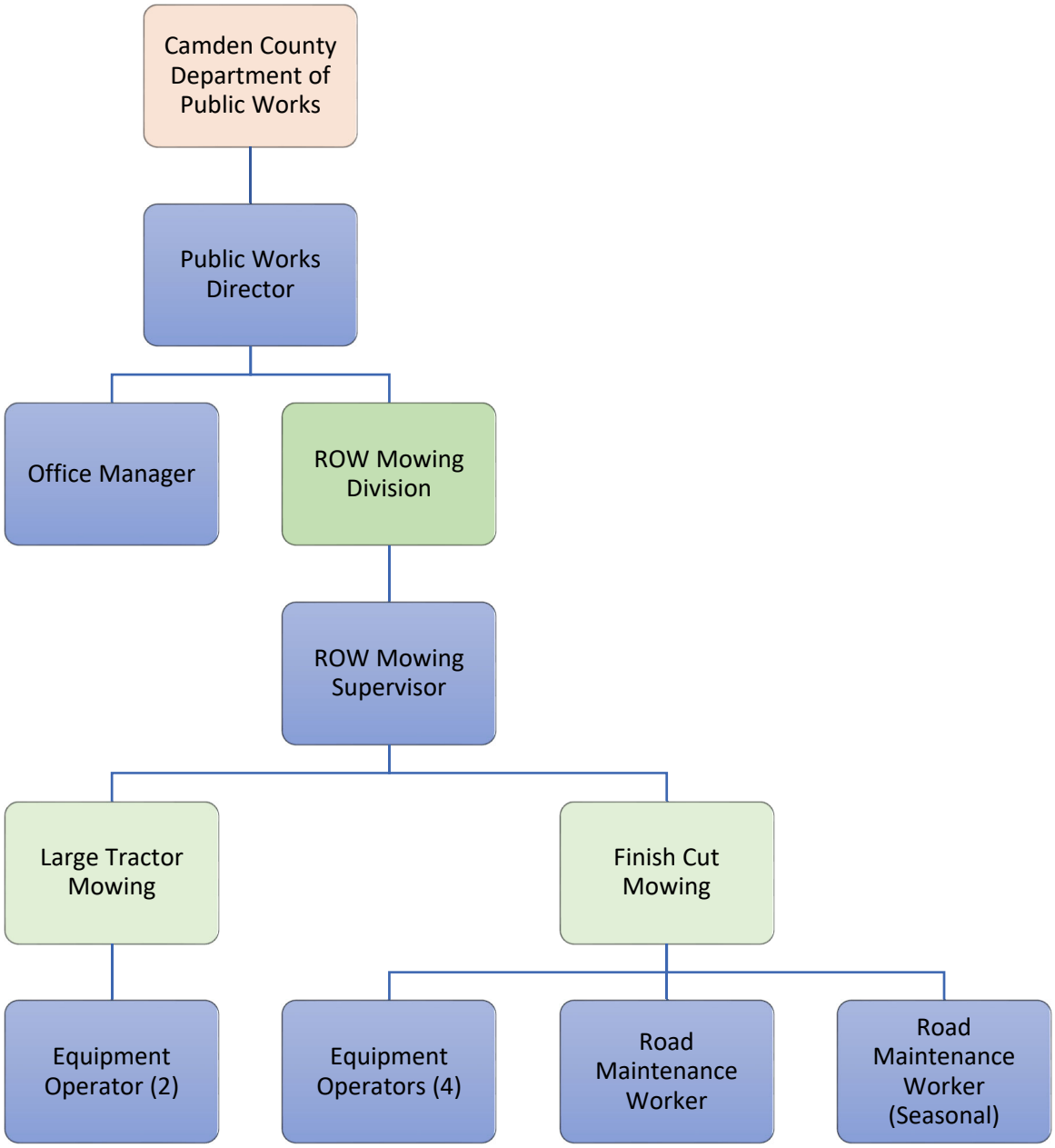
DEPARTMENT STRATEGIES		Goal Alignment
A	Map and track mowing routes using GPS; adjust staffing and equipment allocation	1,3
B	Implement a preventive maintenance program in coordination with Fleet Services.	1,2,3
C	Optimize routes, reduce travel time, and eliminate idle time through morning briefings and route planning.	1,3,4
D	Incorporate mechanical and manual methods, and train staff on targeted spraying.	3,5

PERFORMANCE MEASURES	Actual FY 2024	Estimated FY2025	Projected FY 2026	Strategy Alignment
Miles of ROW trimmed	367	458	475	A,C
Outfall Ditches Inspected & Cleaned	22	21	25	A,D

FUNDING SOURCE(S)	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
General Fund	**$534,386**	**$383,565**	**$430,720**

STAFFING RESOURCES	Actual FY 2024	Actual FY 2025	Adopted FY 2026
ROW Mowing Supervisor	1.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	0.00
Equipment Operator	4.00	4.00	6.00
Road Maintenance Worker	0.00	1.00	1.00
Road Maintenance Worker - P/T	1.00	1.00	1.00
Total Staffing Resources	*8.00*	*9.00*	*9.00*

Right of Way Mowing Organizational Chart



Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through May	Parent Budget 2024-2025 FY2025 ADOPT...	Comparison 1 Budget 2025-2026 ADOPTED FY2026	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6000 - RECREATION								
Class: 54 - CAPITAL OUTLAY								
270-5-6000-541200	SITE IMPROVEMENTS	0.00	0.00	95,400.00	0.00	45,000.00	45,000.00	0.00%
270-5-6000-541300	BUILDING IMPROVEMENTS	0.00	0.00	51,000.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**146,400.00**	**0.00**	**45,000.00**	**45,000.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
270-5-6000-572001	PSA/RECREATION BUDGET	575,000.00	640,373.77	548,338.17	599,246.00	641,433.00	42,187.00	7.04%
	Total Class: 57 - INTERGOVERNMENTAL:	**575,000.00**	**640,373.77**	**548,338.17**	**599,246.00**	**641,433.00**	**42,187.00**	**7.04%**
	Total Department: 6000 - RECREATION:	**575,000.00**	**640,373.77**	**694,738.17**	**599,246.00**	**686,433.00**	**87,187.00**	**14.55%**
	Total Fund: 270 - UNINCORPORATED TAX DIST:	**2,350,747.27**	**4,623,337.74**	**3,796,101.06**	**3,768,820.00**	**4,072,431.00**	**303,611.00**	**8.06%**

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Capital Projects

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5-year Capital Expenditure Plan

Category		ADOPTED	FY2026 Funding Source	*FY2027*	FY2028	*FY2029*	FY2030	Notes
Government Funds								
COST CENTER: 1510 FINANCE								
54.2400	Computer-Software/Hardware							
	Budget software			68,000	-	-	-	$38,000 annually; $30,000 implementation
COST CENTER: 1535 IT								
54.1230	Building Improvements							
	Server Room Refresh			-	10,000	-	-	
54.2300	Office Furniture/Equipment							
	Storage Overhaul			-	10,000	-	-	
54.2400	Computers-Software/Hardware							
	Computer Refresh	27,200	Capital Improvement Fund	314,850	60,000	48,000	89,000	
	Time Server Refresh			-	-	-	9,000	
	Physical Server Infrastructure Upgrade			-	-	-	500,000	
	GIS, Storm-water mgmt solution			50,000				
	Fleet management software solution			55,000				
54.2600	Other Equipment							
	AV upgrades (includes Juvenile Ct)			154,594	154,594	-	-	
	UPS refresh			-	-	-	55,000	
	Network Equipment Refresh	59,627	SPLOST 9	98,000	31,500	98,500	50,000	
	Printers			4,400	2,700	2,400	1,500	
COST CENTER: 1550 Tax Assessor								
54.2200	Vehicles							
	3 Vehicles @ $35,000 each			25,000	25,000	-		vehicles for field staff, and (1) new vehicle for supervisor use. $35,000 per vehicle
COST CENTER: 1565 Facilities								
54.1230	Building Improvements							
	Annex renovation							Carryover FY25 to complete work in FY26-total $435,000
	Generator			*Courthouse*	*MSW*	*Animal Control*		
	Generators - Gov't Svc Bldg (FY26)	60,000	Capital Improvement Fund	100,000	60,000	50,000	50,000	
	Roof Historic Courthouse			750,000				
	Fencing around basketball cts - 3 parks	45,000	Unincorporated Tax Distr.					
	Courthouse upgrades, flooring, painting,reseal win	150,000	Capital Improvement Fund					
	Senior Ctr flooring - to be completed in FY26							Carryover FY25 to complete work in FY26-total $30,000
COST CENTER: 3300 Patrol Division								
54.1230	Building Improvements							
	Additional Funds needed for K9 building	56,000	Impact Fees					
		111,000	Capital Improvement Fund					not completed
54.2200	Vehicles							(Round 3)
	15 - Existing Leased Vehicles (Round 3) -total ARPA	300,000	ARPA					Leased-NG Requested payoff - 50% not budgeted in FY26
	5 - Vehicles - Replacements	480,000	SPLOST 9					Replacements
	1 - Vehicle Upfit for EOD truck (Truck GEMA Grant)	20,000	Shared Assets					vehicle will be paid for with GEMA grant-we will need to cover the expenses for the equipment

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5-year Capital Expenditure Plan

Category		ADOPTED	FY2026 Funding Source	*FY2027*	FY2028	*FY2029*	FY2030	Notes
54.2400	Computers-Software/Hardware							
	Computer Replacements	78,408	Capital Improvement Fund	78,408	78,408			**COMPUTER REPLACEMENT PLAN**: FY20, we requested to implement a plan which will keep 2/3 of our computer inventory under warranty at all times. We successfully completed an entire round of this plan. In order to stick to the plan, we need to purchase 35 new computers each year for the next 3 years (FY25, FY26, FY27). Each of those computers will come with a 5 year warranty which will give us 2 years off (FY28 and FY29). This expense will be split over the corresponding budgets based on usage. **MOTOROLA WATCHGARD:** Year 1 has been paid through ARPA, Year 2&3 are scheduled to be paid through ARPA. Year 4&5 are scheduled to be paid through Capital Funding.
	Motorola (Watchgard) **ARPA** Funds Years 1-3	114,666	ARPA					
	Motorola (Watchgard) Capital Funds Years 4-5			114,666	114,666			
54.2600	Other Equipment							
	Handheld Laser Narcotics Detector $31,995	31,995	Shared Assets					Tool that gives immediate confirmation of any
	Dive Equipment Covered Trailer	12,000	Shared Assets					Trailer to carry all dive suits, tanks, equipment to dive calls.
	Drone/Capt. Brinc Lemur ERT/Patrol	13,500	Shared Assets					1 - Drone for ERT
	LPR Pole Cameras (3)	15,435	Shared Assets					3 - LPR Pole cameras for placement in strategic
	LPR	Grant funded						2 - LPR units for Interdiction vehicles
	Body Cameras - 14 (10 - Patrol / 4 - Jail)	62,800	Capital Improvement Fund					5 - new deputies/5 - back up cameras/4 - jail (Includes 5 year warranty and subscriptions)
COST CENTER: 3320 SRD								
54.2200	Vehicles							
	2 - Fully Equipped Vehicles (2 x $90,000)	180,000	SPLOST 9					higher mileage cars
COST CENTER: 3400 - Jail/Corrections								
54.1230	Building Improvements							
	Courthouse Fencing	71,955	Jail & Staffing Fund					Fence surrounding courthouse-safety/security
54.2200	Vehicles							Transport vehicle - Tahoe - to be ordered April 2025 (FY2025 approval) / Requesting another transport vehicle this fiscal year. Two were requested last fiscal year with one approved.
	1 - Transport Tahoe - to be ordered 04/2025 (PATR	90,000	SPLOST 9					
54.2400	Computers-Software/Hardware							
	Computer Replacements	9,500	Capital Improvement Fund	9,500				**COMPUTER REPLACEMENT PLAN:** FY20, we requested to implement a plan which will keep 2/3 of our computer inventory under warranty at all times. We successfully completed an entire round of this plan. In order to stick to the plan, we need to purchase new computers each year for the next 3 years (FY25, FY26, FY27). Each of those computers will come with a 5 year warranty which will give us 2 years off (FY28 and FY29). This expense will be split over the corresponding budgets based on usage.
COST CENTER: 3600 EMS/Fire								
54.1230	Building Improvements							
	Training Bldg			$ 1,200,000				
	Training Props					$ 50,000	$ 50,000	
	Training classroom				$ 70,000			

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5-year Capital Expenditure Plan

Category		ADOPTED	FY2026 Funding Source	*FY2027*	FY2028	*FY2029*	FY2030	Notes
	Multiple Station Repairs	50,000	Unincorporated Tax Distr.	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
54.2200	Vehicles							
	Ambulances	800,000	SPLOST 9	$ 800,000	$ 800,000	$ 800,000	$ 800,000	**SPLOST 9 - $4 Million
	*Deputy Chief	64,000	Unincorporated Tax Distr.					includes upfit, lights, radios, lettering
	Training Tahoe					$ 52,720		
	*EMS Chief			$ 72,875				includes upfit, lights, radios, lettering
	Fire safety specialist / Fire Marshall							Not Funded - Transfer Deputy Chief's truck
	Admin Vehicle			$ 22,893				
	Admin Vehicle			$ 22,893				
	Admin Vehicle (FC)					$ 60,000		
	Tanker	434,061	Unincorporated Tax Distr.					
	Tanker				$ 525,213			
	Tanker					$ 592,295		
	Tanker						$ 651,525	
	Fire Engine/Rescue Pumper	499,964	Unincorporated Tax Distr.					**Does not include outfitting unit
	Engine				$ 604,956			**Does not include outfitting unit
	Engine					$ 729,121		**Does not include outfitting unit
	Engine						$ 802,033	**Does not include outfitting unit
	Battalion Truck				$ 60,000			
	Fire Safety Simulator (Trailer)			$ 209,000				
54.2600	Other Equipment							
	Battery Rescue Tools			$ 68,197	$ 75,016	$ 82,518	$ 90,761	
	Lukas Device	41,585	Capital Improvement Fund					
	Life Pak 35			$ 1,000,000				
COST CENTER: 3800 Emergency Telephone								
54.2400	Computers-Software/Hardware							**COMPUTER REPLACEMENT PLAN:** FY20, we requested to implement a plan which will keep 2/3 of our computer inventory under warranty at all times. We successfully completed an entire round of this plan. In order to stick to the plan, we need to purchase new computers each year for the next 3 years (FY25, FY26, FY27). Each of those computers will come with a 5 year warranty which will give us 2 years off (FY28 and FY29). This expense will be split over the corresponding budgets based on usage.
	Computer Replacements	23,500	Capital Improvement Fund	$ 23,500				
COST CENTER: 3920 EMA								
54.2200	Vehicles							
	Chevy 2500	-		$ 69,000				
54.2600	Other Equipment							
	UAS			$35,000				

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5-year Capital Expenditure Plan

Category		ADOPTED	FY2026 Funding Source	*FY2027*	FY2028	*FY2029*	FY2030	Notes
COST CENTER: 4200- Public Works Roads & Bridges								
54.2600	Other Equipment							
	CRAFCO SUPERSHOT 125 CRACK SEALER	110,000	Unincorporated Tax Distr.					
	PB LOADER AC-4TM PATCHER	165,000	Unincorporated Tax Distr.					
	FAE 24" ROAD PLANER SKIDSTEER ATTMNT	40,000	Unincorporated Tax Distr.					
	CAT TILT ROTATER 309 EXCAVATOR ATTMNT	10,000	Unincorporated Tax Distr.					
COST CENTER:5520 Camden County Senior Services								
54.1230	Building Improvements			15,000	15,000	15,000	15,000	
	Secure Entrance, Doorbell, Cameras							
	Flooring							
TOTAL		4,227,196		**6,280,776**	**3,700,053**	**3,463,554**	**4,161,819**	
Enterprise Funds								
540 SOLID WASTE FY 2026								
COST CENTER: 540- SW								
54.1230	Building Improvements							
	Major Mod of D&O plans	350,000	SWA					
	Borrow area	75,000	SWA					
54.2200	Vehicles							
	F150			$ 48,000				
	F150				48,000			
	F150			$ 48,000				
54.2600	Other Equipment							
	John Deere Gator Replacement			22,000				
	Generator							
	Komatsu D65						600,000	
	Komatsu D51				280,000			
	Komatsu D51			280,000				
	Bulldozer Rebuild					500,000		
	30 yard Articulator			600,000				
	30 yard Articulator				600,000			
	Excavator					450,000		
	C&D Aljon Rebuild						500,000	
	MSW Aljon Rebuild					450,000		
	TOTAL	**425,000**		**998,000**	**928,000**	**1,400,000**	**1,100,000**	

4,652,196	**Total all funds**	**Fund #**
563,993	Capital Improvements Fund	350
1,418,025	Unincorp Fund	270
1,609,627	SPLOST 9 Fund	329
56,000	Impact Fee Fund	385
414,666	ARPA	231
92,930	Shared Assets	210
71,955	Jail & Staffing	207
425,000	SWA	540
4,652,196	Total	

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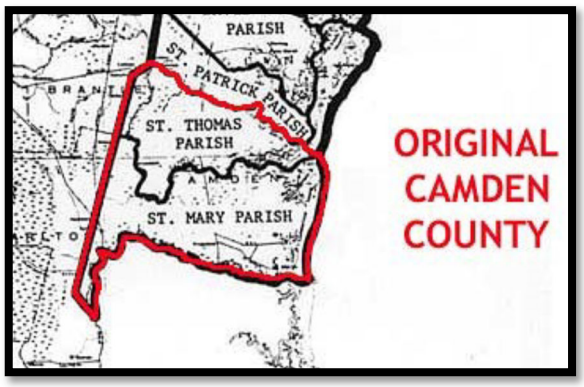
Supplemental County Information

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Camden County Supplemental Information

History of Camden County

The Camden County Board of Commissioners, incorporated in Georgia in 1777, traces its European origins to Captain Jean Ribault of France, who visited in 1562. Ribault, sent by French Huguenots, named the rivers the Seine and the Some', now the St. Marys and Satilla Rivers. In 1565, Spain attempted to take control of the area, establishing missions on Cumberland Island to convert Native Americans. The British founded Georgia in 1733 to protect their interests against Spanish claims. After the 1742 Battle of Bloody Marsh, the British extended their territory, although settlement south of the Altamaha River was discouraged.



General Oglethorpe, on Cumberland Island, established a hunting lodge called Dungeness and founded Fort St. Andrews and Fort Prince Williams. By 1763, Spain ceded Florida to Britain, and Georgia's boundaries were extended to the St. Marys River. Georgia joined the War for Independence late in 1775, and Camden County was created in 1777, named after Charles Pratt, Earl of Camden, a supporter of American independence. Originally larger, it included parts of present-day Ware, Brantley, and Charlton Counties.





During the Revolutionary War, Camden County saw construction of forts, failed American campaigns, and various raids. Rice planting along the Satilla River was a key economic activity, along with cotton, sugar cane, and forest products. The county was a trade hub with Native Americans and served as a shipping center. The land was owned by fewer than 300 people during the colonial and antebellum eras. Free black workers were present until the 1840s, and the county faced conflicts with Native Americans, leading to the Treaty of Colerain in 1796.

In 1815, British troops attacked Point Peter and St. Marys. Although the Treaty of Ghent had been signed, the skirmish occurred a month later. The Adams–Onís Treaty of 1819 made the Florida provinces American territory. At the Civil War's start, Camden County had a population of 5,482, with 1,721 white residents. Many civilians moved inland, and the county experienced attacks, including a raid by the U.S.

Navy and a battle with federal forces. Camden County's land was later affected by Sherman's Special Field Order No. 15, which distributed land to freedmen.

General Overview



Camden County, located in the southeastern corner of Georgia, spans 689 square miles and had a population of 54,768 as of 2020. This represents a notable 8.4% increase from 2010, driven in part by the county's significant growth during the 1980s, thanks to the U.S. Navy base at Kings Bay. The county operates under a County Commissioner/Administrator system, with five board members elected from various districts and an Administrator managing county operations.



With cities like St. Marys (18,256), Kingsland (18,337), and Woodbine (1,062), Camden's economy has shown resilience, with the unemployment rate peaking at 9.5% during the COVID-19 pandemic but dropping to 3.0% by mid-2022, just above the state average but lower than the national rate.

Military

The strategic significance of Camden County was highlighted in 1954 when the U.S. Army began acquiring land for a military ocean terminal. By 1976, the site was chosen for a new submarine base, and Naval Submarine Base Kings Bay was established in 1978. The base became home to Ohio-class Trident submarines in 1980, marking one of the largest peacetime construction projects by the U.S. Navy.



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Medical

The Southeast Georgia Health System, headquartered in Brunswick and serving Camden and five surrounding counties, has a long history of providing care since 1888. The Camden Medical Center, which opened in 1993, has seen substantial growth, including a $30 million expansion in 2009. This expansion included modernizing facilities and increasing patient care units, earning Camden Medical Center recognition as "Small Hospital of the Year" in 2013.

Tourism

Tourism is a vibrant part of Camden County's economy. The county's location along Interstate 95 and its proximity to Jacksonville make it a popular stop for travelers. Attractions include the Naval Submarine Base, Crooked River State Park, and historical sites in St. Marys. Cumberland Island National Seashore, established in 1970, is a major draw for visitors with its pristine beaches, natural marshes, and historical ruins, including the impressive remnants of the Dungeness mansion.



Transportation



Camden County's transportation network is robust, featuring historic railroads, U.S. Route 17, and seven exits on Interstate 95. The county benefits from its proximity to major airports and ports, including Jacksonville International Airport, and the bustling ports of Savannah and Brunswick, making it a key hub for regional and national connectivity.

Economic Planning

Camden County continues to address the challenges posed by property tax revenue due to a value freeze implemented in 2006. This freeze has resulted in significant exemptions, which have diminished the tax digest value and led to an estimated revenue loss of $5.6 million for FY2026 (accumulating over $30 million since its introduction). With only 35 counties in Georgia facing similar circumstances, Camden County is actively working to overcome these economic hurdles and stabilize its tax base.

Following the Great Recession of 2008-2009, Camden County's tax digest experienced a decline of more than $522 million between 2009 and 2016. The digest began rebounding in 2017 and has increased from a low of $1.2 billion in 2016 to $2.4 billion in 2025 due to growth and property reassessments.

Local Option Sales Taxes (LOST) and Special Local Option Sales Taxes (SPLOST) have seen notable increases in recent years. Collections rose by 16.8% from FY2021 to FY2022, followed by minimal growth in FY2023, before climbing again by 11.6% from FY2023 to FY2024. For FY2024 to FY2025, growth was modest at 3%, with another 3% increase budgeted for FY2026. These taxes, each representing a 1% sales tax, are supported by both residents and visitors. A key factor contributing to the growth in collections is the "marketplace facilitator" tax, implemented in April 2020, which requires online platforms to collect and remit sales tax. Although the State does not quantify the exact impact of online sales, this policy has played a role in boosting LOST and SPLOST revenues.

Camden County has continued to follow a conservative financial strategy, maintaining zero general fund debt. Beginning in FY2026, the County plans to construct a new public safety complex and animal control facility. The project will be partially funded through SPLOST 9, with $10 million designated as a Level 1 project. The remaining costs—up to $40 million—will be covered through bond financing, with repayment scheduled over a 20- to 30-year period.

Between FY2014 and FY2019, fund balances were utilized to support operations; however, no fund balance was drawn from FY2020 to FY2024. In FY2025, nearly $2.6 million in fund balance is projected to be used. For FY2026, the County has allocated approximately $719,000 from the fund balance to support capital improvements. The capital improvement fund facilitates the acquisition of essential equipment and infrastructure enhancements, ensuring effective asset management and preventing obsolescence.

Notably, the County's fund balance exceeds the 25% target set by its financial. The County aims to maintain a strong fund balance for several reasons:

- Financial stability. A cushion against unexpected expenses or revenue shortfalls rather than borrowing.
- Cash Flow Management. Timing differences between revenue collection and expenditure needs.
- Emergency Preparedness. Allows the County to respond quickly to emergencies or natural disasters.
- Credit Rating. Robust fund balance can positively influence Camden's credit rating, lowering borrowing costs.
- Planning for Future Needs. Earmarked for future projects.
- Flexibility in Budgeting. Invest in priorities or respond to community needs.

- Public Confidence. Enhance public trust in Camden's financial management, demonstrating responsible stewardship of tax payers' dollars.
- Mitigating Tax Fluctuations. Smooths out the impacts of economic downturns, allowing stable service levels.

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GLOSSARY OF TERMS

Accounting Period
The time frame for which financial statements are prepared. This period can be monthly, quarterly, or annually, and it helps in tracking and reporting financial performance.

Accrued Revenues or Expenditures
Revenues or expenses are recorded when they are earned or incurred, regardless of when the actual cash transaction occurs. This method ensures that financial statements reflect economic events more accurately.

Annual Comprehensive Financial Report (ACFR)
The official yearly report published by a government entity. It includes detailed financial statements, an introduction to the report, schedules for legal compliance, and statistical tables. The ACFR provides a comprehensive overview of the entity's financial health and operations.

Appropriation
A formal authorization by the County Commission allowing for the expenditure of funds for specific purposes as detailed in the budget. It provides legal permission to spend money.

Asset
Any resource owned by an entity that is expected to provide future economic benefits. Assets result from past transactions and include items like cash, property, and equipment.

Audit
A systematic examination of financial records and operations to verify the accuracy of financial statements, ensure compliance with laws and regulations, and evaluate the effectiveness of internal controls.

Budget
A financial plan that estimates future revenues and expenditures over a specific period, usually a fiscal year. It helps in planning and controlling financial resources.

Capital Leases
A type of lease where the lease agreement transfers ownership of the leased asset to the County at the end of the lease term or allows for its purchase at a favorable price. This lease is treated as a purchase for accounting purposes.

Capital Projects Fund
A specialized fund used to track resources allocated for major capital projects, such as building infrastructure or acquiring long-term assets, excluding projects funded by other specific funds.

GLOSSARY OF TERMS

Contingency
Funds set aside for potential future liabilities or expenses that are uncertain at the time of budgeting. Examples include legal disputes or unfinished contracts that might require financial outlays.

Current Assets
Assets that are expected to be converted into cash or used up within one year, such as cash, accounts receivable, and inventory. They are crucial for meeting short-term operational needs.

Current Liabilities
Obligations that need to be settled within one year, such as accounts payable and short-term loans. They represent the entity's short-term financial responsibilities.

Deficit
A situation where a fund's liabilities and reserves exceed its assets, or where expenditures surpass revenues during a specific period. This indicates a shortfall in financial resources.

Digest
The annual report of property tax assessments, including various categories like heavy equipment, timber, mobile homes, motor vehicles, and public utilities. It helps determine the tax base for the County.

Encumbrances
Funds that are reserved for specific expenditures, usually indicated by purchase orders or contracts, and are not available for other uses. This ensures that money is allocated for anticipated expenses.

Enterprise Fund
A fund used to finance and account for services or facilities that are expected to be self-sustaining through user charges. Examples include utilities or public transportation systems.

Fiscal Year
A 12-month period used for budgeting and financial reporting. Camden County's fiscal year runs from July 1 to June 30, aligning its financial planning with this timeframe.

Fixed Assets
Long-term assets that are intended to be used for an extended period, such as land, buildings, and machinery. These are vital for the long-term operations and infrastructure of the County.

GLOSSARY OF TERMS

Fund
A separate financial entity used to track specific revenues and expenditures. Each fund has its own set of accounts and financial reporting requirements, helping in the management of distinct financial activities.

Fund Equity (Balance)
The difference between a fund's assets and liabilities. It represents the net worth of the fund and is classified into several categories:

- Non-spendable: Resources that cannot be used for spending, such as inventory or pre-paid expenses.
- Restricted: Funds that are limited in use by external parties or legal requirements.
- Committed: Funds set aside for specific purposes by formal action of the County Commissioners.
- Assigned: Funds designated for specific purposes by the County Commissioners but not formally restricted or committed.
- Unassigned: Funds available for any purpose not already designated or restricted.

General Obligation Bonds
Bonds backed by the full faith and credit of the County, meaning they are supported by its ability to levy taxes and use other resources to repay the debt.

Governmental Accounting Standards Board (GASB)
The independent organization responsible for establishing accounting and financial reporting standards for state and local governments, ensuring consistency and transparency in financial reporting.

Internal Controls
A set of procedures and systems designed to safeguard assets, ensure accurate financial reporting, and promote operational efficiency. These controls help prevent errors and fraud.

Legal Level of Budgetary Control
The specific level of the budget that the County Commission has set as the maximum expenditure limit, such as departmental budgets or salary line items. This ensures that spending does not exceed authorized amounts.

Liability
A financial obligation that represents a future sacrifice of economic benefits. It is a present obligation to transfer assets or provide services due to past transactions.

Local Option Sales Tax (LOST)
A 1% sales tax collected by the State of Georgia and distributed to the County and its cities based on an agreed formula. It helps fund local government services.

Long-term Debt
Debt that is scheduled to be repaid over a period longer than one year, including bonds and loans. It is used to finance major projects or acquisitions.

Net Income
The amount by which total revenues exceed total expenditures during an accounting period. It indicates the financial performance and profitability of the entity.

Non-operating Expenditures
Expenses not directly related to the core services provided by the County, such as interest payments on debt or losses from asset sales.

Non-operating Revenues
Income from sources not directly related to the primary operations of the County, such as interest income or gains from investments.

Operating Transfers
Transfers of funds between different accounts or funds, authorized by law or policy, used to balance financial resources among various areas of the budget.

Other Financing Sources
Financial inflows that are not classified as regular revenue, such as proceeds from bonds or inter-fund transfers.

Other Financing Uses
Financial outflows that are not classified as regular expenditures, including transfers to other funds or repayment of debt principal.

Purchase Order
A formal document that authorizes the purchase of goods or services and commits budget funds for the expense. It acts as a contract between the buyer and seller.

Requisition
A formal request from a department for goods or services. It is used to initiate a purchase order and ensure that the requested items are needed and budgeted for.

Revenue Bonds
Bonds repaid from the revenue generated by specific projects or services, rather than from general tax revenues. These are often used for funding infrastructure projects.

GLOSSARY OF TERMS

Short-term Debt
Debt that is due to be repaid within one year. It includes items like short-term loans or notes payable.

Special Purpose Local Option Sales Tax (SPLOST)
A 1% sales tax used specifically for funding capital projects, such as infrastructure improvements and public facilities. It cannot be used for operating costs.

Subsidiary Account
Detailed accounts that support a general ledger account by providing specific breakdowns of transactions. For example, individual accounts for different types of receivables.

Tax Anticipation Notes (TANS)
Short-term borrowing instruments secured by anticipated property tax revenues. They help manage cash flow needs before tax revenues are collected.

Title Ad Valorem Tax (TAVT)
A one-time tax on the fair market value of vehicles purchased in Georgia, replacing the sales and use tax and the annual ad valorem tax, also known as the “birthday tax.”

Unencumbered Appropriations
The portion of a budget appropriation that has not yet been spent or committed through purchase orders or contracts. It remains available for future use.

Zero-based Budget
A budgeting approach where each activity or expense must be justified for each new period, starting from a zero base. This method requires re-evaluating all expenditures, rather than using previous budgets as a baseline.

GLOSSARY OF ACRONYMS

ACFR - Annual Comprehensive Financial Report

AD Audit - Active Directory Audit

AFG - Assistance to Firefighters Grants

ARPA – American Rescue Plan Act of 2021

ASE - Automotive Service Excellence

C & D - Construction & Debris

CATEN - Coastal Area Traffic Enforcement Network

CDBG – CV – Community Development Block Grant – Coronavirus

CDBG – DR/MIT - Community Development Block Grant – Disaster Recovery/Mitigation

CDBG – Planning – Community Development Block Grant – Planning

CERT - Community Emergency Response Team

CHAMPS - Choosing Healthy Activities and Methods Promoting Safety

CIG - Climate Impacts Group

CIP - Capital Improvement Program

COOP - Community of Operations

COG - Continuity of Government

CPA - Certified Public Accountant

CRP - Cost Risk Planner

CRS - Community Rating System

CY - Current Year

DNR - Department of Natural Resources

EMA - Emergency Management Agency

GLOSSARY OF ACRONYMS

EMS - Emergency Medical Service

EMT - Emergency Medical Technician

EOC - Emergency Operations Center

EVT - Emergency Vehicle Technician

FOB - Frequency Operated Button

FY - Fiscal Year

GASB - Government Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

HMGP - Hazard Mitigation Grant Program

HR - Human Resources

ICC - International Code Council

IMT - Incident Management Team

IT - Information Technology

J-CAT - Joint Counterterrorism Assessment Team

LEOP - Local Emergency Operations Plan

LMIG - Local Maintenance and Improvement Grant

LOC - Line of Credit

LOST - Local Option Sales Tax

LRAD - Long Range Acoustic Device

MOU - Memorandum of Understanding

MSW - Municipal Solid Waste

NIGP - National Institute of Government Purchasing

GLOSSARY OF ACRONYMS

NIMS - National Incident Management System

PPO - Preferred Provider Organization

PSA - Public Service Authority

PTO - Paid Time Off

ROW - Right of Way

SOP - Standard Operating Procedure

SPLOST - Special Purpose Local Option les Tax

SRD - School Resource Deputies

SWA - Solid Waste Authority (Landfill)

SWAT - Special Weapons and Tactics Unit

TAD – Tax Allocation District

TANS - Tax Anticipation Notes

TAVT - Title Ad Valorem Tax

T-SPLOST - Transportation Local Option Sales Tax

TY - Tax Year

VOAD - Voluntary Organizations Active in Disaster