BUDGET ORDINANCE

1.

That the fiscal year shall constitute the budget year for Colquitt County and every office, department, agency, and activity of the Colquitt County Government, unless otherwise provided by general, state, or federal law, and the fiscal year for Colquitt County be that period of time beginning July 1, 2024 and ending June 30, 2025.

2.

That the annual budget for the general government for the fiscal year, as aforementioned, amounting to $26,238,060.00 and the annual budget for the Solid Waste Management Enterprise Fund amounting to $6,189,440.00 are both hereby adopted and approved. Pursuant to the State of Georgia Department of Community Affairs regulations and guidelines pursuant to the Georgia Department of Audits, the special revenue funds, the debt service funds, and the capital projects funds are hereby adopted as attached in "Exhibit A."

3.

That any increase in appropriations for any department in excess of the approved budget shall require a vote of the Commission authorizing said funds to be expended from the "Emergency/Contingency Fund" established in said budget.

4.

That transfer of appropriations for any department can be shifted from one line item, within each department, only with the written approval of the County Administrator of Colquitt County.

5.

That the County's Fiscal Year 2025 Millage rate be set pursuant to State Law after the Commissioners receive the 2024 digest from the Colquitt County Tax Commissioner's Office.

SO ENACTED, this 18th day of June, 2024.

COLQUITT COUNTY, GEORGIA.

BY: _____ ATTEST: _____

Denver F. Braswell
Chairman

Melissa Lawson
County Clerk

"Exhibit A"

Name of Fund:	Fiscal Year 2024	Fiscal Year 2025
Emergency Telephone	1,487,443.00	1,740,763.00
Drug Abuse Fund	41,000.00	42,000.00
Jail Fund	70,000.00	70,000.00
Juvenile Services Fund	7,000.00	7,000.00
SPLOST 2002	10,000.00	10,000.00
SPLOST 2025	0	427,000.00
SPLOST 19	3,120,750.00	3,137,570.00
T-SPLOST 19	1,050,000.00	1,676,450.00
Special Service District	917,386.00	1,677,226.00
Law Library Fund	11,500.00	11,500.00
Confiscated Assets Fund	15,000.00	15,000.00
Capital Projects Fund	790,540.00	1,466,500.00

	FY 2025 BUDGET							
	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	GENERAL FUND							
		ACTUAL		FY24	ACTUAL	FY25	ADMINISTRATION	FY25
		FY22	FY23	BUDGET	YTD 3.30.24	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2	Taxes	19,275,853	19,937,296	20,346,215	19,192,871	21,145,000	21,145,000	21,145,000
3	Licenses & Permits	237,989	252,292	218,500	204,020	233,000	233,000	233,000
4	Intergovernmental	573,456	583,614	465,000	254,873	470,000	470,000	470,000
5	Charges for Services	2,546,761	2,779,088	2,665,500	1,935,709	2,772,000	2,772,000	2,772,000
6	Fines & Forfeitures	567,787	708,502	578,000	477,562	650,000	650,000	650,000
7	Investment Income	31,324	539,057	750,000	419,976	580,000	580,000	580,000
8	Miscellanous Income	608,870	587,833	473,000	641,507	550,000	550,000	550,000
9	Other Financing Sources	3,331,259	100,000	100,000	100,000	100,000	100,000	100,000
10	TOTAL REVENUES	27,173,299	25,487,682	25,596,215	23,226,518	26,500,000	26,500,000	26,500,000
11	EXPENDITURES							
12	Commissioners - 1110	254,160	237,734	286,376	207,855	298,850	298,850	298,850
13	Administrator & Clerk - 1320	345,895	366,587	418,071	306,806	418,210	418,210	418,210
14	Registrar - 1400	97,071	101,650	122,187	83,558	132,630	132,630	132,630
15	Finance & Purchasing - 1510	312,333	401,270	414,621	280,270	456,274	456,274	456,274
16	Law - 1530	44,502	47,374	45,000	4,506	45,000	45,000	45,000
17	Information Systems - 1535	250,374	274,846	321,828	216,512	366,825	366,825	366,825
18	Human Res/Safety/Workers Comp - 1540	80,540	87,167	96,950	70,121	107,935	107,935	107,935
19	Tax Commissioner - 1545	691,931	695,715	823,142	556,059	792,786	792,786	792,786
20	Tax Assessor - 1550	738,790	729,238	783,836	559,820	878,876	864,876	864,876
21	Risk Management - 1555	356,480	372,823	360,000	369,817	360,000	360,000	360,000
22	Facilities Maintenance - 1566	1,001,947	1,033,818	1,127,585	790,236	1,058,364	1,058,364	1,058,364
23	General Administration / Contingency - 1595	634,967	512,492	527,500	299,126	350,000	350,000	350,000
24	Superior Court - 2150	278,444	252,694	233,345	157,151	233,974	233,974	233,974
25	Substance Abuse/Mental Health Court - 2152	165,178	257,607	233,541	170,090	256,255	256,255	256,255
26	Clerk of Court - 2155	679,749	670,611	719,481	524,840	784,507	775,507	775,507
27	District Attorney - 2200	368,404	369,113	367,890	276,631	367,890	367,890	367,890
28	State Court - 2300	260,780	252,362	275,058	195,562	286,763	286,763	286,763
29	Magistrate Court - 2400	318,239	316,006	350,333	258,189	374,627	374,627	374,627
30	Probate Court - 2450	385,123	415,311	388,064	324,196	402,344	402,344	402,344
31	Juvenile Court - 2600	158,352	152,553	173,390	98,386	166,000	166,000	166,000
32	Public Defender - 2800	326,918	345,274	345,460	250,545	345,460	345,460	345,460
33	Sheriff's Department - 3310	3,909,004	4,426,960	4,597,186	3,597,288	4,658,505	4,581,005	4,581,005
34	Drug Enforcement Team - 3321	409,003	446,018	459,710	382,608	602,361	556,361	556,361
35	Jail - 3325	3,905,501	3,727,630	3,819,117	2,704,720	4,157,859	4,077,859	4,077,859
36	County Prison - 3420	2,132,265	2,363,221	2,385,886	1,834,504	2,476,943	2,476,943	2,476,943
37	Ambulance Service - 3600	265,835	189,551	163,000	137,529	206,500	206,500	206,500
38	Coroner - 3700	73,457	72,976	71,061	52,816	71,651	71,651	71,651
39	Animal Control - 3910	167,525	127,985	125,000	100,708	125,000	125,000	125,000
40	Emergency Management - 3920	12,812	20,285	26,968	14,386	20,168	20,168	20,168
41	Roads & Bridges - 4220	3,058,768	3,571,163	3,657,539	2,772,416	3,744,026	3,744,026	3,744,026
42	Shop - 4900	418,761	422,100	443,947	337,982	468,754	468,754	468,754
43	Public Health Administration - 5110	229,899	229,899	229,899	172,424	229,899	229,899	229,899
44	Mental Health - 5115	75,000	75,000	75,000	56,250	75,000	75,000	75,000
45	DFACS - Welfare Admin - 5410	24,475	24,475	24,475	18,356	24,475	24,475	24,475
46	Welfare - General Assist - 5431	45,144	45,672	45,000	33,219	45,000	45,000	45,000
47	Museums - 6172	11,400	11,400	20,000	15,000	20,000	20,000	20,000
48	Library Administration - 6510	435,000	435,000	435,000	326,250	450,000	450,000	450,000
49	County Agent - 7130	232,301	223,179	235,334	215,427	234,414	234,414	234,414
50	Forest Resources - 7140	16,435	16,435	16,435	0	16,435	16,435	16,435
51	Economic Development - 7520	0	2,000	2,000	5,089	4,000	4,000	4,000
52	Debt Service	780,533	0	0	0	0	0	0
53	Transfers to Other Funds	3,637,565	350,000	350,000	350,000	350,000	350,000	350,000
54								
55								
56	TOTAL EXPENDITURES	27,590,860	24,673,194	25,596,215	19,127,248	26,464,560	26,238,060	26,238,060
57								
58	NET REVENUES OVER/							
59	(UNDER) EXPENDITURES	(417,561)	814,488	0	4,099,270	35,440	261,940	261,940

	FY 2025 BUDGET SUMMARY							
	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	SPECIAL SERVICE DISTRICT FUND							
		B	C	D	E	F	G	H
		ACTUAL		FY 2024	YTD 9 MTHS	REQUESTED	CO. ADM.	COMM
		FY 2022	FY 2023	BUDGET	ACTUAL	FY 24-25	RECOM.	APPROVED
1	REVENUES							
3	Property Taxes	868,468	947,603	836,289	1,000,333	1,039,000	1,039,000	1,245,126
4	Other Financing Sources	0	0	0	0	0	0	-
5								
6	TOTAL REVENUES	868,468	947,603	836,289	1,000,333	1,039,000	1,039,000	1,245,126
7								
8								
9	EXPENDITURES							
11	Firefighting	632,256	679,560	667,256	776,100	1,432,100	1,000,000	1,000,000
14	Capital Reserves	0	0	0	0	0	0	0
15	Main Street (Downtown Dev.)	20,000	20,000	20,000	16,250	20,000	20,000	20,000
16	Compliance	194,201	197,082	217,949	122,118	225,126	225,126	225,126
17	Transfer to E-911 Fund	0	0	0	0	0	0	-
18								
19	TOTAL EXPENDITURES	846,457	896,642	905,205	914,468	1,677,226	1,245,126	1,245,126
20								
21								
22	NET INCOME (LOSS)	22,011	50,961	(68,916)	85,865	(638,226)	(206,126)	-

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2025 BUDGET SUMMARY							
	EMPLOYEE HEALTH INSURANCE FUND							
		A	**B**	**C**	**D**	**E**	**F**	**G**
		ACTUAL		**BUDGET**	**YTD 9 MTHS**	**REQUESTED**	**RECOMMENDED**	**APPROVED**
		FY 2022	**FY 2023**	**FY 2023-24**	**ACTUAL**	**FY 2024-2025**	**COUNTY ADMIN**	**COUNTY COMM**
1	**REVENUES**							
2								
3	Insurance Funding	4,146,948	4,799,363	4,539,378	3,705,253	4,970,000	4,970,000	4,970,000
4	Other Revenues	285	12	0	747	0	0	0
5								
6	**TOTAL REVENUES**	4,147,233	4,799,375	4,539,378	3,706,000	4,970,000	4,970,000	4,970,000
7								
8								
9	**EXPENDITURES**							
10								
11	Insurance	3,906,061	5,791,977	3,937,000	3,647,850	4,729,000	4,729,000	4,729,000
13	Employee Clinic	200,004	200,004	210,000	157,500	210,000	210,000	210,000
14								
15	**TOTAL EXPENDITURES**	4,106,065	5,991,981	4,147,000	3,805,350	4,939,000	4,939,000	4,939,000
16								
17	**NET REVENUES OVER/**							
18	**(UNDER) EXPENDITURES**	**$ 41,168**	**$ (1,192,606)**	**$ 392,378**	**$ (99,350)**	**$ 31,000**	**$ 31,000**	**$ 31,000**

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2025 BUDGET SUMMARY							
	SOLID WASTE MGT FUND							
		A	B	C	D	E	F	G
		ACTUAL		FY 2024	YTD 9 MTHS	REQUESTED	RECOMMENDED	COMM
		FY 2022	FY 2023	BUDGET	ACTUAL	FY 2025	COUNTY ADMIN	APPROVED
1	REVENUES	4,223,279	4,409,731	5,227,000	4,194,210	6,218,000	6,218,000	6,218,000
2								
3	EXPENDITURES							
4								
5	Salaries & Benefits	1,018,982	1,308,673	1,327,989	994,499	1,372,671	1,379,035	1,379,035
6	Enterprise Operating Expenses	2,884,571	2,368,725	3,276,771	2,018,149	4,810,405	4,810,405	4,810,405
7	Transfers-out to General	255,251	0	0	0	0	0	0
8								
9	TOTAL EXPENDITURES	4,158,804	3,677,398	4,604,760	3,012,648	6,183,076	6,189,440	6,189,440
10								
11	NET REVENUES OVER/							
12	(UNDER) EXPENDITURES	$ 64,475	$ 732,333	$ 622,240	$ 1,181,562	$ 34,924	$ 28,560	$ 28,560

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2025 BUDGET SUMMARY							
	CONFISCATED ASSETS FUND							
		A	**B**	**C**	**D**	**E**	**F**	**G**
		ACTUAL		**FY 2024**	**YTD 9 MTHS**	**FY 2025**	**ADMINISTRATION**	**COMM**
		FY 2022	**FY 2023**	**BUDGET**	**ACTUAL**	**REQUESTED**	**RECOMMENDATION**	**APPROVED**
1	**REVENUES**							
2								
3	Fees	15,115	3,191	25,000	0	25,000	25,000	25,000
4	Other Revenues	0	0	0	0	0	0	-
5								
6	**TOTAL REVENUES**	**15,115**	**3,191**	**25,000**	**0**	**25,000**	**25,000**	**25,000**
7								
8								
9	**EXPENDITURES**							
10								
11	Other Expenditures	63,552	23,917	15,000	0	15,000	15,000	15,000
12								
13	**TOTAL EXPENDITURES**	**63,552**	**23,917**	**15,000**	**0**	**15,000**	**15,000**	**15,000**
14								
15	**NET INCOME (LOSS)**	**$ (48,437)**	**$ (20,726)**	**$ 10,000**	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2025 BUDGET SUMMARY							
	SURCHARGE ON DRUG FUND							
		A	B	C	D	E	F	G
		Actual		FY 2024	YTD 9 MTHS	FY 2025	ADMINISTRATION	COMM
		FY 2022	FY 2023	BUDGET	ACTUAL	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2								
3	Fees	40,793	42,128	40,000	27,092	42,000	42,000	42,000
4	Other Revenues	10	245	0	0	0	0	0
5								
6	TOTAL REVENUES	40,803	42,373	40,000	27,092	42,000	42,000	42,000
7								
8								
9	EXPENDITURES							
10								
11	Transfers out to General Fund	30,000	30,000	40,000	0	42,000	42,000	42,000
12								
13	TOTAL EXPENDITURES	30,000	30,000	40,000	0	42,000	42,000	42,000
14								
15	NET INCOME (LOSS)	$ 10,803	$ 12,373	$ -	$ 27,092	$ -	$ -	$ -

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2025 BUDGET SUMMARY							
	E-911 FUND							
		A	B	C	D	E	F	G
		ACTUAL	ACTUAL	FY 2024	YTD 9 MTHS	REQUESTED	RECOMMENDED	COMM
		2022	2023	BUDGET	ACTUAL	FY 2025	COUNTY ADMIN	APPROVED
1	REVENUES	1,210,613	1,331,506	1,487,443	1,273,842	826,000	826,000	826,000
2	Transfer from Capital Projects Fund					914,763	914,763	914,763
3	Transfer from General Fund					0	0	0
4	**Sub - total**			**1,487,443**	**1,273,842**	**1,740,763**	**1,740,763**	**1,740,763**
5								
6	EXPENDITURES							
7	E-911 Dept Exp.	1,239,192	1,381,924	1,487,443	1,058,361	1,740,763	1,740,763	1,740,763
8								
9	TOTAL EXPENDITURES	1,239,192	1,381,924	1,487,443	1,058,361	1,740,763	1,740,763	1,740,763
10								
11								
12	NET INCOME (LOSS)	(28,579)	(50,418)	0	215,481	0	0	0

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2025 BUDGET SUMMARY							
	SURCHARGE ON FINES (JAIL) FUND							
		A	B	C	D	E	F	G
		ACTUAL		FY 2024	YTD 9 MTHS	FY 2025	ADMINISTRATION	COMM
		FY 2022	FY 2023	BUDGET	ACTUAL	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2								
3	10% Add-on Fees	87,380	77,172	77,400	54,475	75,700	75,700	75,700
5	Other Revenues	20	451	22,600	267	300	300	300
6								
7	TOTAL REVENUES	87,400	77,623	100,000	54,742	76,000	76,000	76,000
8								
9								
10	EXPENDITURES							
11								
12	Other Expenditures	0	0	0	0	0	0	0
13	Transfer to General Fund	70,000	70,000	100,000	0	70,000	70,000	70,000
14								
15	TOTAL EXPENDITURES	70,000	70,000	100,000	0	70,000	70,000	70,000
16								
17								
18	NET INCOME (LOSS)	$ 17,400	$ 7,623	$ -	$ 54,742	$ 6,000	$ 6,000	$ 6,000

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2025 BUDGET SUMMARY							
	JUVENILE SERVICES FUND							
		A	B	C	D	E	F	G
		ACTUAL		FY 2024	YTD 9 MTHS	FY 2025	ADMINISTRATION	COMM
		FY 2022	FY 2023	BUDGET	ACTUAL	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2								
3	Fees	5,635	4,735	7,000	2,399	7,000	7,000	7,000
4	Reserves Required	0	0	0	0	0	0	-
5								
6	TOTAL REVENUES	5,635	4,735	7,000	2,399	7,000	7,000	7,000
7								
8								
9	EXPENDITURES							
10								
11	Dues & Fees	0	0	4,000	0	0	0	-
12	Professional Fees	4,200	7,250	3,000	6,650	7,000	7,000	7,000
13								
14	TOTAL EXPENDITURES	4,200	7,250	7,000	6,650	7,000	7,000	7,000
15								
16								
17	NET INCOME (LOSS)	$ 1,435	$ (2,515)	$ -	$ (4,251)	$ -	$ -	$ -

	COLQUITT COUNTY BOARD OF COMMISSIONERS							
	FY 2025 BUDGET SUMMARY							
	LAW LIBRARY FUND							
		A	B	C	D	E	F	G
		ACTUAL		FY 2024	YTD 9 MTHS	FY 2025	ADMINISTRATION	COMM
		FY 2022	FY 2023	BUDGET	ACTUAL	REQUESTED	RECOMMENDATION	APPROVED
1	REVENUES							
2								
3	Fees	9,153	13,852	15,000	0	11,500	11,500	$ 11,500
4	Other Revenues	20	0	0	0	0	0	-
5								
6	TOTAL REVENUES	9,173	13,852	15,000	0	11,500	11,500	11,500
7								
8								
9	EXPENDITURES							
10								
11	Other Expenditures	14,910	11,839	15,500	0	11,500	11,500	11,500
12								
13	TOTAL EXPENDITURES	14,910	11,839	15,500	0	11,500	11,500	11,500
14								
15	NET INCOME (LOSS)	$ (5,737)	$ 2,013	$ (500)	$ -	$ -	$ -	$ -