Effingham County
Georgia

Board of Commissioners

FINANCIAL BUDGET FY 2026

For the fiscal year July 1, 2025 to June 30, 2026

June 3, 2025 - First Reading
June 17, 2025 - Second Reading
June 17, 2025 - Adopted



Mr. Damon Rahn
Chairman-at-Large

Mr. Forrest Floyd
District 1

Mr. Roger Burdette
District 2

Mr. Jamie DeLoach
Vice Chairman - District 3

Mrs. Beth Helmly
District 4

Mr. Phil Kieffer
District 5

Tim Callanan
County Manager

Stephanie Johnson
County Clerk

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DAMON RAHN
Chairman At Large

STEPHANIE JOHNSON
County Clerk

TIMOTHY J. CALLANAN
County Manager

EDWARD L. NEWBERRY, JR.
County Attorney

Effingham County Board of Commissioners

FORREST FLOYD
District 1

ROGER BURDETTE
District 2

JAMIE DELOACH
Vice-Chairman District 3

BETH HELMLY
District 4

PHIL KIEFFER
District 5

Dear Effingham County Board of Commissioners,

The final draft of the Effingham County Board of Commissioners budget for the fiscal year beginning July 1, 2025, and continuing through June 30, 2026, is presented for your approval. The county continues its steady growth. For FY 2026, the preliminary property digest indicates that digest growth is 14% compared to the prior year's digest. As in the prior year, the proposed FY 2026 budget capitalizes on new construction to provide for service delivery while still rolling back the County M&O millage. The budget this year is built around a 3% rollback, intended to offset the 3% cap on primary residence taxable value growth.

The aggressive growth in sales taxes that we've seen in previous years has begun slowing down in FY 2025, and we see it remaining relatively calm in FY 2026, so in the coming year, we expect relatively flat revenues from those sources. Likewise, we see vehicle title ad valorem taxes slowing their growth, compared to recent years. Inflation isn't the concern that it was in recent years, but we still monitor it for volatility, especially as it relates to major capital projects.

The general fund budget is balanced at $60,110,857 – a 16% change over the FY 2025 adopted budget. A major component of this change is the new operating transfers that the general fund is making to capital project funds. These transfers total a little over $7,000,000. For some years, the County has been budgeting modestly and saving fund balance, and now in FY 2026 a portion of that balance is being put to use into projects, particularly roads.

The property digest has grown from a net value of $1,546,449,067 in 2015 to an estimated $4,216,211,205 in the fall of 2025. We estimate that about 600 new homes will be built each year for the next few years at least, while we expect the recent increase in industrial and commercial properties to slow down.

For the previous tax year, the county M&O millage rate was approved at 5.596 mills, which was a full standard rollback from the year before that. For the upcoming fall tax levy, we propose a rate of 5.428, which represents a reduction of 0.168 mills. This rate is not a full rollback but a 3% rollback. This budget is balanced using that preliminary rate along with the preliminary digests. Industrial and residential new construction has allowed us to balance the budget while facing both inflation and millage rate rollbacks during recent years.

Revenue in the general fund includes functional revenue of $10,033,427; property tax and TAVT revenue of $29,515,609; LOST revenue of $12,989,233; and other general revenues of $8,041,352 of which $6,263,177 of that represents fund balance that is being put towards the transfer to the capital projects fund, discussed earlier. Even with this fund balance usage, the County will still stay well ahead of its 25% fund balance reserve requirement.

SPLOST proceeds are projected to be $17,626,868 this year (before payments to the cities) and when coupled with existing bond funds and SPLOST fund balance, will allow for the funding of park improvements, building renovations and upgrades, essential equipment such as ambulances and fire apparatus, and other necessary capital projects. See page 12 of the proposed budget for a comprehensive list of all capital projects and their funding sources.

Included in this proposed budget are personnel changes that net out to an increase of 18.97 FTEs across all funds, general and special. This will bring the county's total FTE count to 573.96. This net increase of 18.97 includes six new firefighter positions, two school resource officers, a new public engagement manager, and a new project manager. There are other eliminations and additions in this budget, but most personnel changes have been concentrated in these functions. Some of these positions were approved and added mid-year in FY 2025. In addition to position growth, several new departments were created this year: 027 Public Engagement Services, 031 County Engineering Services, and 034 Customer Support Services. These departments are being staffed with existing personnel.

In addition to re-organizing some personnel into new departments in order to promote efficiencies, some other budgetary departments have been consolidated. Previously, Senior Citizen Services was spread across three departments – 032, 033, and 273. These have been consolidated to 032. There were some other adjustments like this in the proposed budget.

In FY 2026, several departments have been renamed to emphasize their service-oriented missions and to clearly communicate this focus to both internal stakeholders and the public.

There are several items that I would like to draw special attention to in this budget:

- General fund budget is built around a reduced millage rate for county M&O. The reduction is estimated to be around 0.168 mills
- Implementation of a 3% COLA and 2% towards merit increases. Department heads can allocate 2% of their department's total wages in the form of merit increases. Merit increases to an individual must be no more than 4% of that employee's current rate
- Existing personnel broken out into new departments, while some other departments were consolidated. New department names introduced for some departments
- Total capital projects are proposed at $192 million and include:
    - General Fund - $1.1 million
    - Fire & Rescue - $6.2 million
    - SPLOST 2017 –$4.8 million
    - SPLOST 2021 - $72.5 million, includes bond funding and WWTP grant
    - TSPLOST - $69.5 million, includes the 2020 and 2023 TSPLOST and bond funds
    - Water & Sewer - $30.1 million, includes proposed bond funding

- SPLOST capital projects cover multiple functional areas – buildings, fire, recreation, EMS, etc.

Though this letter focuses mostly on the general fund, we continue to work with enterprise funds to promote self-sufficient services, especially with regards to the Water & Sewer fund. We also strive for this in other special funds, such as the Development Services fund and Fire & Rescue fund. Towards that end, staff is examining the current fee structures and soon will propose changes for Board consideration, as we normally do this time of year.

As we look ahead to FY 2026, Effingham County stands at a transformational point. This fiscal year will see the realization of numerous capital projects that have been years in the making—projects made possible through steadfast planning and a tradition of conservative, responsible budgeting. Our fund balances are strong, our financial footing is secure, and we are well-positioned to invest meaningfully in the infrastructure and services our growing community needs.

The proposed budget not only supports these historic capital outlays but also serves as a strategic roadmap for continued progress. With this plan as our guide, we are moving forward with confidence—fully committed to enhancing quality of life and ensuring Effingham remains a vibrant, thriving place to live, work, and raise a family.

Sincerely,

Tim Callanan

County Manager

STATE OF GEORGIA
COUNTY OF EFFINGHAM

FISCAL YEAR 2026 BUDGET ORDINANCE

AN ORDINANCE TO ADOPT THE FISCAL YEAR 2026 BUDGET FOR EACH FUND OF EFFINGHAM COUNTY, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH FUND WITHIN SAID BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF PROJECTED REVENUE, ESTABLISHING THE LEGAL LEVEL OF CONTROL WITHIN EACH FUND/DEPARTMENT, PROHIBITING EXPENDITURES AND EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE, AUTHORIZING IMPLEMENTATION OF CERTAIN REVENUE FEES, PERSONNEL IMPROVEMENTS, PUBLIC SAFETY IMPROVEMENTS, AND FOR OTHER PURPOSES

WHEREAS, as used in this ordinance, the term:

(1) "Budget" means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them;

(2) "Budget period" means Fiscal Year 2026, more particularly defined as the fiscal year beginning on July 1, 2025 and ending on June 30, 2026;

(3) "Capital projects fund" means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity;

(4) "Debt service fund" means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest;

(5) "Department" means a departmental unit for which funding is allocated by the Board of Commissioners of Effingham County, including, but not limited to, departments operated by other elected or appointed officials, such as the Board of Assessors, Board of Equalization, Board of Elections and Registrations, Sheriff, Magistrate Court, Probate Court, State Court, Solicitor General, Superior Court Clerk, and Tax Commissioner.

(6) "Enterprise fund" means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs (meaning expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes

(7) "Fiduciary fund" means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds;

(8) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations;

(9) "General fund" means the fund used to account for all financial resources except those required to be accounted for in another fund;

(10) "Governing authority" means the Board of Commissioners of Effingham County, Georgia;

(11) "Internal service fund" means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis;

(12) "Legal level of control" means the lowest level of budgetary detail at which a department head or elected official may not reassign resources without approval of the Board of Commissioners;

(13) "Special revenue fund" means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes;

(14) All funds are to be setup and financial transactions recorded in accordance with GAAP (Generally Accepted Accounting Principles) and GASB (Governmental Accounting Standards Board, and as prescribed by the State of Georgia Uniform Chart of Accounts. Accounts

WHEREAS, O.C.G.A. § 36-81-2(b)(1) and sound fiscal management practices require the Board of Commissioners to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government; and

WHEREAS, O.C.G.A. § 36-81-2(b)(2) requires the Board of Commissioners adopt and operate under a project-length balanced budget for each capital projects fund in use by the government in the year that the project initially begins, and further requires that the project- length balanced budget shall appropriate total expenditures for the duration of the capital project; and

WHEREAS, a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations; and

WHEREAS, the County Manager of Effingham County has presented a proposed Fiscal Year 2026 budget to the Board of Commissioners for each of the several funds for which the Board of Commissioners is responsible, and

WHEREAS, the proposed Fiscal Year 2026 budget is an estimate of the financial requirements at the legal level of control for each fund requiring a budget and provides a

statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control; and

WHEREAS, the proposed Fiscal Year 2026 budget proposes certain levies and charges to finance expenditures within each fund, and lists the anticipated revenues to be derived therefrom; and

WHEREAS, the proposed Fiscal Year 2026 budget projects that, within each fund, projected revenues including the use of fund balances shall equal proposed expenditures, and is therefore a balanced budget within each such fund; and

WHEREAS, the County Manager has further recommended certain revenue fees, personnel changes and improvements, and public safety improvements, for which funding is included in the several departmental budgets presented herewith, together;

WHEREAS, the County Manager has further recommended that a Legal Level of Control be established within each department's overall total of expenditures;

NOW THEREFORE, BE IT ORDAINED that the proposed Fiscal Year 2026 budget, as presented to the Board on June 03, 2025, and including amendments presented to the Board on June 17, 2025, is adopted and approved as the Fiscal Year 2026 Budget for Effingham County, Georgia. Said budget, which is on file with the Clerk of the Board of Commissioners, is adopted by reference and incorporated herein.

BE IT FURTHER ORDAINED that the several items of revenues, other financial resources, and sources of cash projected to be available as reflected in the Fiscal Year 2026 budget, together with the several amounts allocated for each fund for expenditures or expenses, are hereby approved at the line-item level and appropriated to the departments identified in each fund.

BE IT FURTHER ORDAINED that the legal level of control shall be set at the department level, and expenditures within each department shall not exceed the appropriations authorized by this budget,

BE IT FURTHER ORDAINED that the Board of Commissioners may amend the Fiscal Year 2026 budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows:

(1) Any increase in appropriation above the legal level of control of the Board of Commissioners, whether accomplished through a change in anticipated revenues in any fund or through a transfer or re-assignment of appropriations, shall require the approval of the Board of Commissioners by ordinance or resolution. Appropriation increases are to be brought before the board at least quarterly. The Manager my effect changes within the personnel budget of one or more departments as long as there is no increase in the amount appropriated by the Board within those departments. The Manager may make changes in percentages of personnel charged between funds, hold positions unfilled and or use emergency hire funding in department 11 to appropriate funds to individual departments funded by the general fund and special funds.

(2) Transfers of funds between funds and or expenditure appropriations within any fund below the legal level of control established by the Board of Commissioners

and or between county funds shall require only the approval of the Finance Director and County Manager; except that the Sheriff, Tax Commissioner, Magistrate Judge, Probate Court Judge, State Court Judge, Solicitor General, and Superior Court Clerk, as elected officials, may transfer or re-assign appropriations to their department within any expenditure category below the legal level of control upon written notice to the County Manager and Finance Director.

(3) The Board of Commissioners directs and authorizes the County Manager and the Finance Director to record revenue and expenditures in accordance with Generally Accepted Accounting Principles and the standards of the Governmental Accounting Standards Board, and as prescribed by the State of Georgia Uniform Chart of Accounts, to increase revenue budgets to reflect receipts exceeding those budgeted, and to facilitate the movement of funds for the operation of county government.

(4) The Board of Commissioners may amend the legal level of control to establish a more detailed level of budgetary control at any time during the budget period by ordinance or resolution.

(5) The Board of Commissioners directs and authorizes the County Manager and the Finance Director to review and use forfeitures for the reduction of current expense and or repayment of errors.

BE IT FURTHER ORDAINED that no expenditure shall be made from funds appropriated by the Board of Commissioners except in accordance with all federal and state laws and regulations, and ordinances, resolutions, and policies adopted by the Board of Commissioners governing expenditures for capital improvements, goods, supplies, and services.

BE IT FURTHER ORDAINED that the vehicle fleet operated and insured by the County shall not exceed 244 vehicles, unless the Board of Commissioners authorizes the acquisition of vehicles over this limit. Heavy equipment such as motor graders do not count towards the fleet limit set by the Board of Commissioners. Ambulances and fire engines do count towards the fleet limit.

BE IT FURTHER ORDAINED that the personnel count of the Effingham County Board of Commissioners is set at 573.96 full-time equivalents (FTE) and the count shall not exceed this number unless authorized by the Board of Commissioners.

SO ORDAINED by the Effingham County Board of Commissioners this 17th day of June 2025

ATTEST:

Damon Rahn, Chairman

ATTEST:

Stephanie Johnson
Stephanie Johnson, County Clerk

FIRST READING:

June 03, 2025

SECOND READING:

June 17, 2025

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Reader's Guide

This budget describes how the Effingham County Board of Commissioners plans to meet the needs of Effingham County residents and visitors, and provides a funding structure that is fiscally responsible. This budget is designed to allow for the effective management of governmental operations. This budget is presented in five sections:

Introduction

The Introduction provides descriptions of the composition of the County's government through boards, commissions, and committees and their general structure and organization.

General Fund

The General Fund includes budget overview, summaries, and departmental details of each County department funded by the County's General Fund. The General Fund comprises departments that rely on property tax revenue and provide services County-wide without regard to local or municipal boundaries.

Special Funds

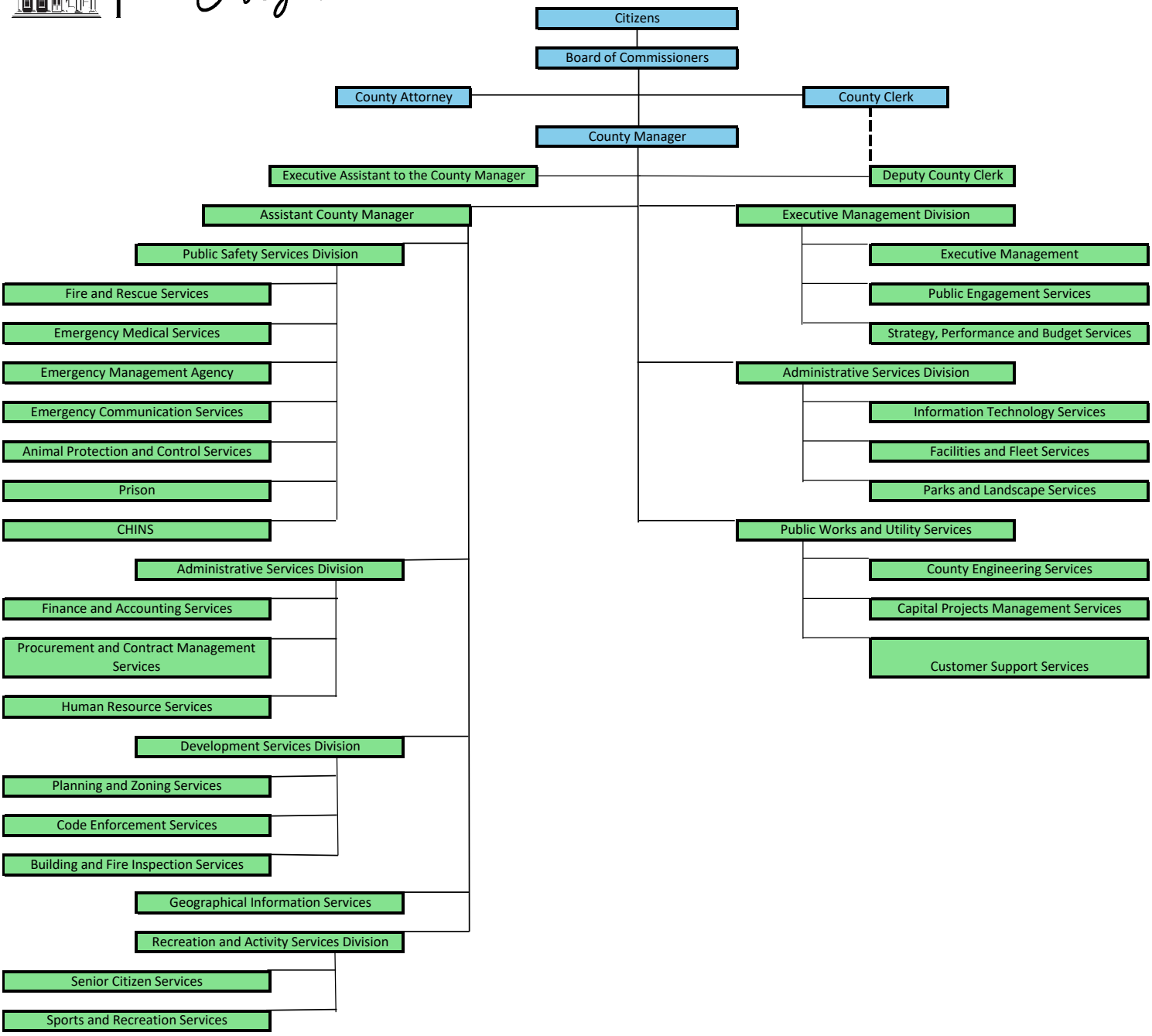
The Special Funds section also includes a budget overview, summary and departmental details of each County department that is funded by a Special Fund. These funds include enterprise funds and/or funds that have revenue that is used to directly provide a special governmental service. These services can be limited to unincorporated citizens only as municipalities may provide a duplicate service, examples include: Sanitation, Development Services,Fire Protection and a host of other such services.

Special Tax District

The Special Tax District includes a budget overview and summary detail for the budgeted allocation of Special Tax District revenue. The Special Tax District is a result of service delivery negotiations and agreements with the cities of Guyton, Rincon, and Springfield.

Effingham County Georgia

Organizational Chart



Constitutional/Elected/Judicial Offices:

- Coroner
- District Attorney
- Jail
- Juvenile Court
- Magistrate Court
- Probate Court
- Public Defender
- Sheriff
- State Court
- Superior Court
- Superior Court Clerk
- Tax Commissioner
- Solicitor

State Designated Boards/Offices

- Elections
- Tax Assessors

Contracted Services:

- University of Georgia Cooperative Extension Agency
- Department of Family and Child Services
- Georgia Forestry Commission
- Live Oak Library

Boards, Committees, and Commissions

Aging Services Advisory Council CRC
Board of Elections
Board of Equalizations
Coastal Area District Development Authority
Coastal Georgia Resource Conservation
Communications Comission
Construction Board of Adjustments & Appeals
Department of Family and Children Services
Effingham County Family Connection Board
Gateway Community Services
Health Board
Historic Preservation Advisory Council CRC
Hospital Authority
Industrial Development Authority
Library Board
Middle Coastal Unified Development Authority
Planning Board
Recreation Board
The Savannah Harbor - Interstate 16 Corridor Joint Development Authority
Seacoast Workforce Development Board
South Coastal Regional MHMRSA Board
Southeast Georgia Regional IX EMS Council
Tax Assessor's Board
Transportation Board
Workforce Development Board
Veterans Park Board

Effingham County

General Fund Overview - Revenue , Expense and Millage

2026

Budget Summary

	FY 2025 Requested	FY 2025 Adopted	FY 2026 Requested	FY 2026 Adopted	Diff 2025 / 2026 Adopted	FY 2026 Diff Request /Adopt	2025 / 2026 % Chg
Expenditures							
Personnel	$ 33,401,959.34	$ 32,992,727.72	$ 35,235,604.99	$ 35,264,641.88	$ 2,271,914.16	$ 29,036.89	**6.89%**
Services	$ 7,737,859.13	$ 6,908,659.13	$ 7,814,239.89	$ 8,958,939.99	$ 2,050,280.86	$ 1,144,700.10	**29.68%**
Supplies	$ 3,747,337.05	$ 3,791,231.48	$ 4,142,956.05	$ 4,181,606.05	$ 390,374.57	$ 38,650.00	**10.30%**
Capital	$ 2,290,345.00	$ 2,161,345.00	$ 1,326,675.67	$ 1,061,158.17	$ (1,100,186.83)	$ (265,517.50)	**-50.90%**
0ther	$ 5,089,391.26	$ 5,803,644.10	$ 10,735,134.39	$ 10,644,511.11	$ 4,840,867.01	$ (90,623.28)	**83.41%**
Transfer 911	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
Transfer Drywaste Center	$ 69,500.00	$ 69,500.00	$ -	$ -	$ (69,500.00)	$ -	**-100.00%**
Transfer to Capital Fund	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
Total	**$ 52,336,392**	**$ 51,727,107**	**$ 59,254,611**	**$ 60,110,857**	**$ 8,383,750**	**$ 856,246**	**16.21%**

	FY 2025 Requested	FY 2025 Recommended	FY 2026 Requested	FY 2026 Recommended	Diff 2025 / 2026 Recommended	Diff 2025 / 2026 Diff Request /Rec.	2025 / 2026 % Chg
Revenues							
Functional Revenues	$ 8,410,262.90	$ 8,410,262.90	$ 10,033,427.00	$ 10,033,427.00	$ 1,623,164.10	$ -	**19.30%**
All Prop Tax & Prior	$ 24,944,663.54	$ 24,944,663.54	$ 29,241,882.53	$ 29,241,882.53	$ 4,297,218.99	$ -	**17.23%**
Lost	$ 13,042,450.41	$ 13,042,450.41	$ 12,868,771.00	$ 12,868,771.00	$ (173,679.41)	$ -	**-1.33%**
Other Revenues	$ 2,042,260.00	$ 2,042,260.00	$ 1,703,600.00	$ 1,703,600.00	$ (338,660.00)	$ -	**-16.58%**
Fund Balance	$ (508,977.29)	$ (508,977.29)	$ 6,263,176.67	$ 6,263,176.67	$ 6,772,153.96	$ -	**-1331%**
Total	**$ 47,930,660**	**$ 47,930,660**	**$ 60,110,857**	**$ 60,110,857**	**$ 12,180,198**	**$ -**	**25.41%**

Expenditure Overview

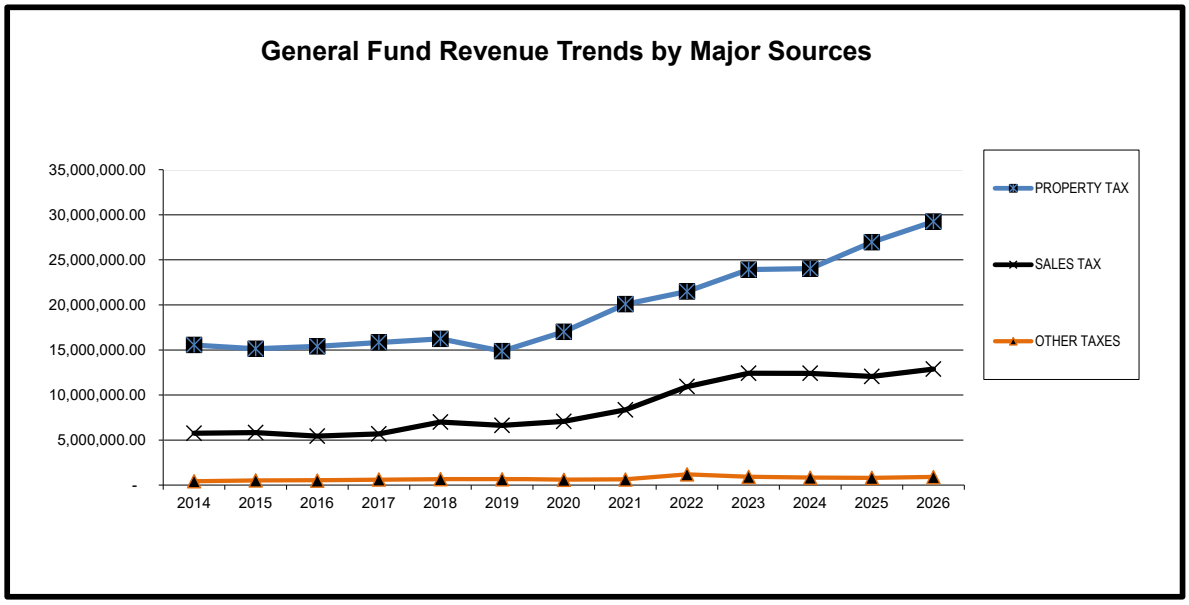
Expenditure	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	% Change
Personnel	$21,898,671.69	$25,557,515.80	$27,860,440.53	$31,338,750.73	$32,992,727.72	35,264,641.88	6.89%
Services	$4,266,686.50	$5,096,085.97	$5,729,934.09	$6,317,778.99	$6,908,659.13	8,958,939.99	29.68%
Supplies	$2,892,825.00	$3,190,916.00	$3,390,421.93	$3,567,635.41	$3,791,231.48	4,181,606.05	10.30%
Capital	$1,215,000.00	$3,628,443.60	$5,186,260.00	$2,930,339.24	$2,161,345.00	1,061,158.17	-50.90%
0ther	$1,142,892.08	$2,852,483.24	$2,855,162.24	$3,305,434.84	$5,803,644.10	10,554,011.11	81.85%
Transfer 911	$0.00	$191,013.22	$352,398.26	$402,720.35	$0.00	-	n/a
Transfer Drywaste Center	$64,100.00	$65,490.00	$67,687.00	$68,000.00	$69,500.00	90,500.00	30.22%
Total	**$31,480,175**	**$40,581,948**	**$45,442,304**	**$47,930,660**	**$51,727,107**	**$60,110,857**	16.21%

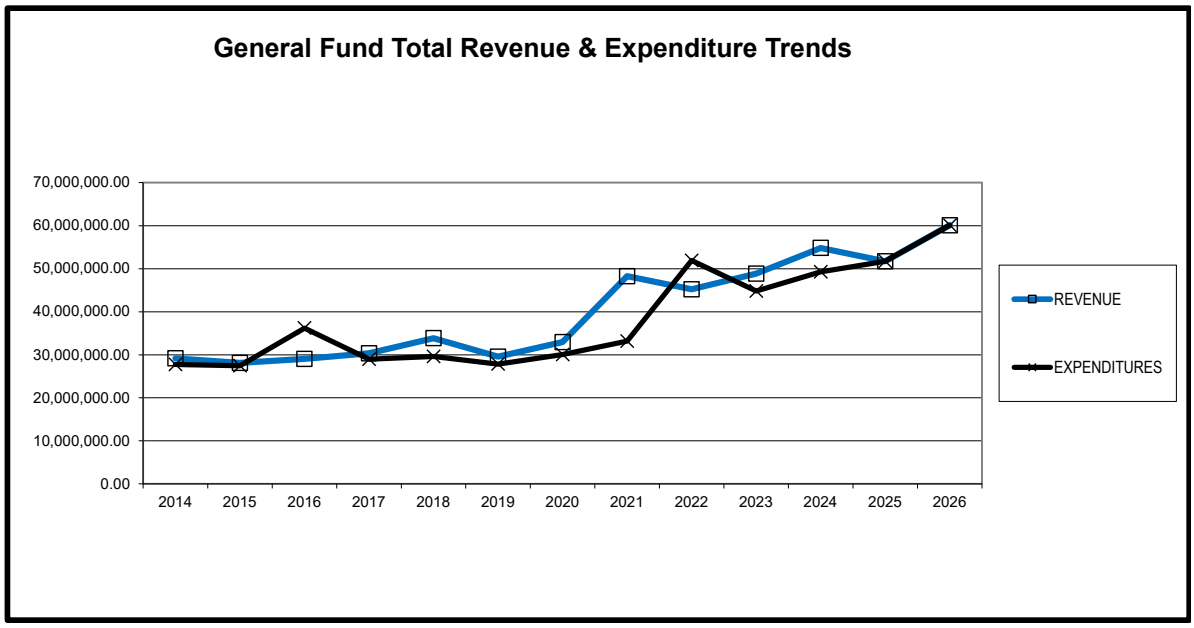
Revenue Overview

Revenues	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	% Change
Functional Revenues	$7,228,794.03	$7,559,786.94	$7,312,358.97	$8,410,262.90	$ 8,835,462.99	$ 10,033,427.00	13.56%
Property Tax & Prior PT	$16,044,099.72	$20,613,689.37	$22,849,172.26	$24,944,663.54	$ 26,956,061.16	$ 29,241,882.53	8.48%
Lost	$6,157,230.61	$7,520,999.01	$10,697,828.34	$13,042,450.41	$ 12,061,322.10	$ 12,868,771.00	6.69%
Other Revenues	$1,024,569.76	$3,806,727.09	$1,710,811.03	$2,042,260.00	$ 2,382,377.00	$ 1,703,600.00	-28.49%
Fund Balance	$1,025,481.14	$1,080,745.41	$2,872,133.45	($508,977.29)	$ 1,491,884.18	$ 6,263,176.67	319.82%
Total	**$31,480,175**	**$40,581,948**	**$45,442,304**	**$47,930,660**	**$51,727,107**	**$60,110,857**	16.21%

Effingham County Graphical Review of Revenues and Current Projections

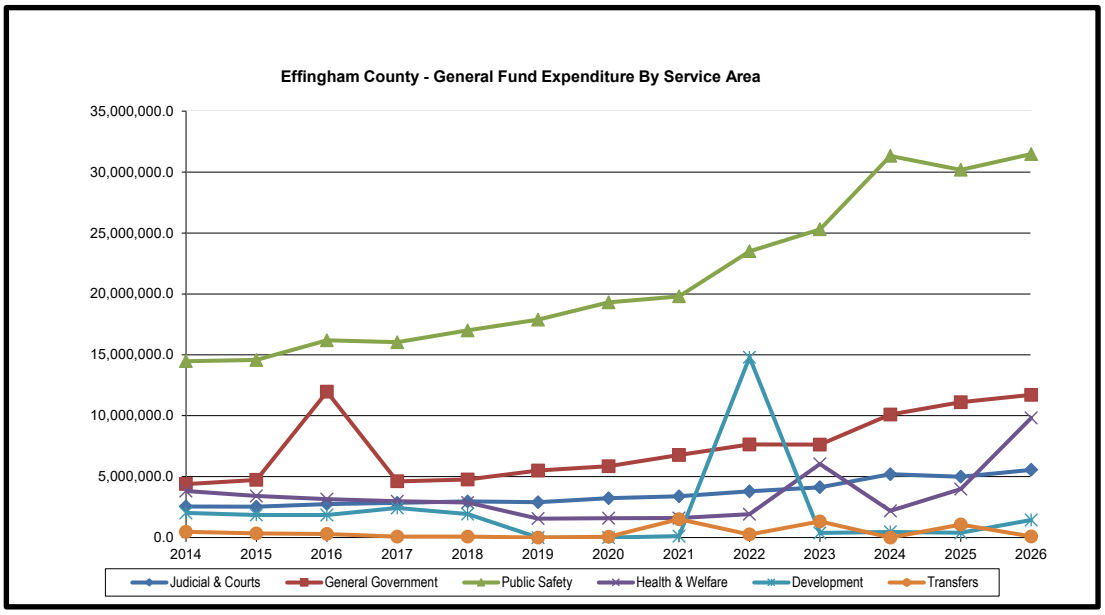
2024 and prior are actuals. 2025 and 2026 are budget figures

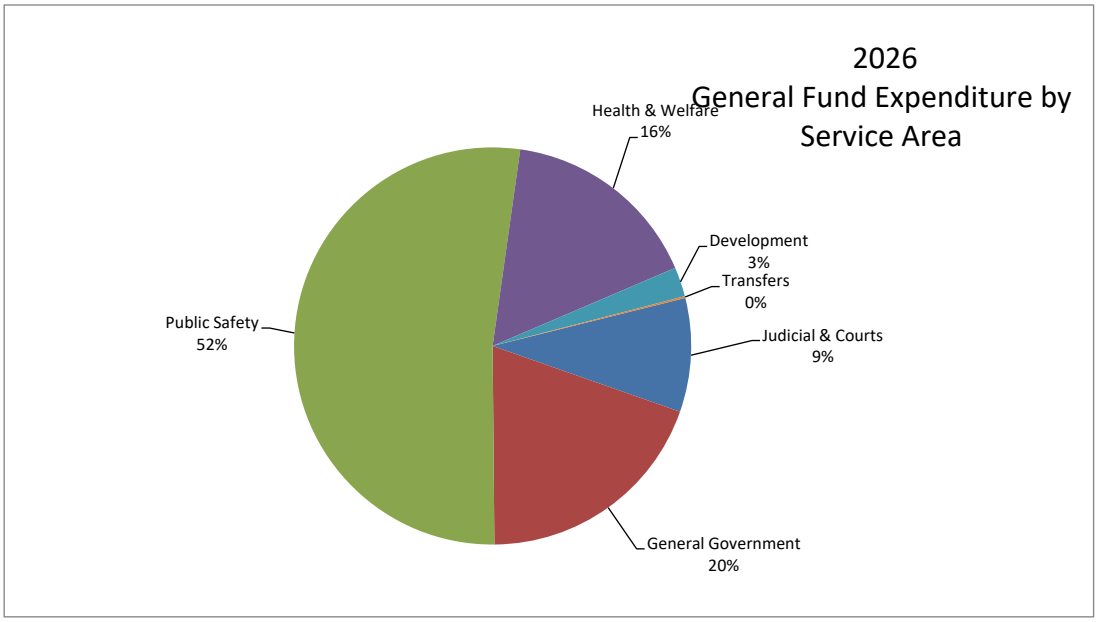




Effingham County Graphical Review of Actual Expenditures & Adopted

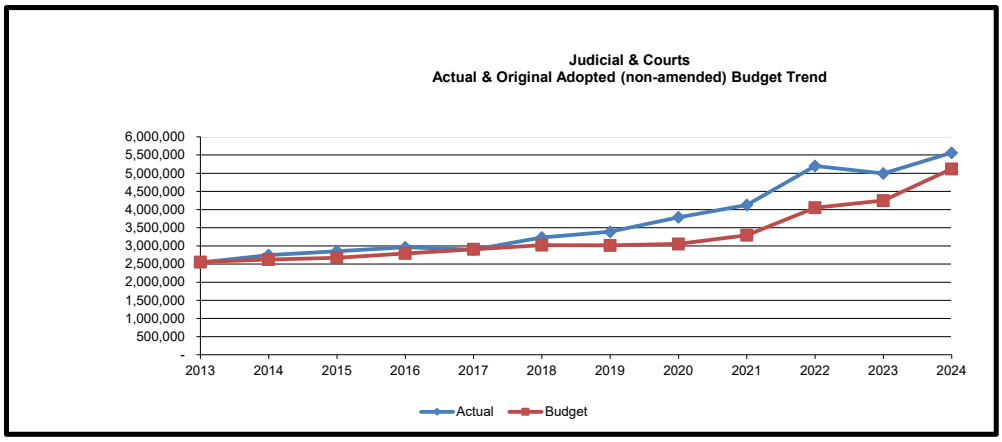
2024 and prior are actuals. 2025 and 2026 are budget figures

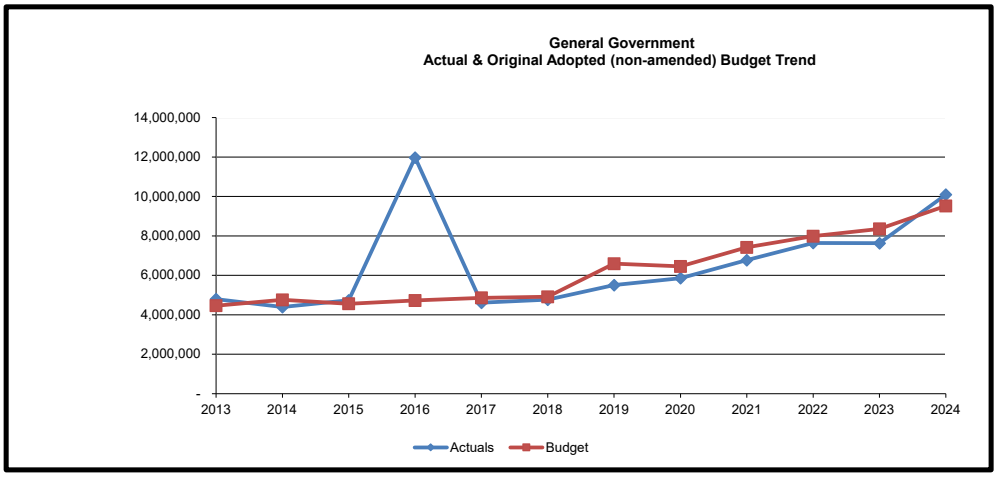


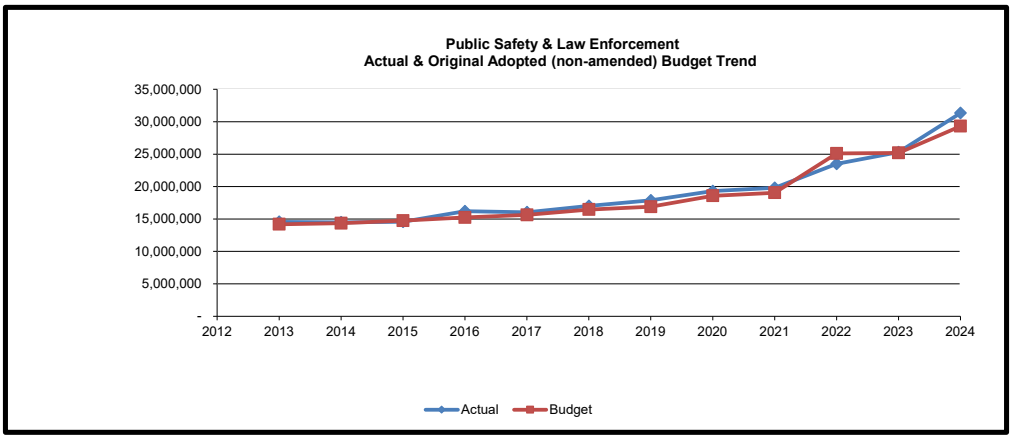


Graphical View - Actual & Budget Trends | 2026

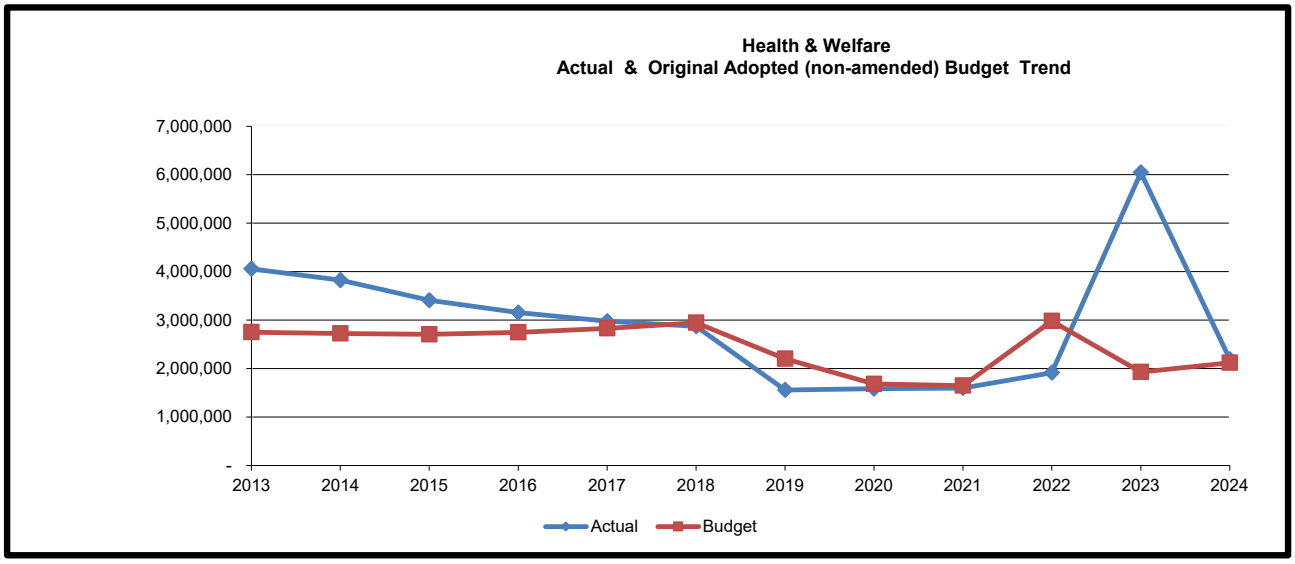
Effingham County Review of General Fund Actual & Budget Trends By Service Area

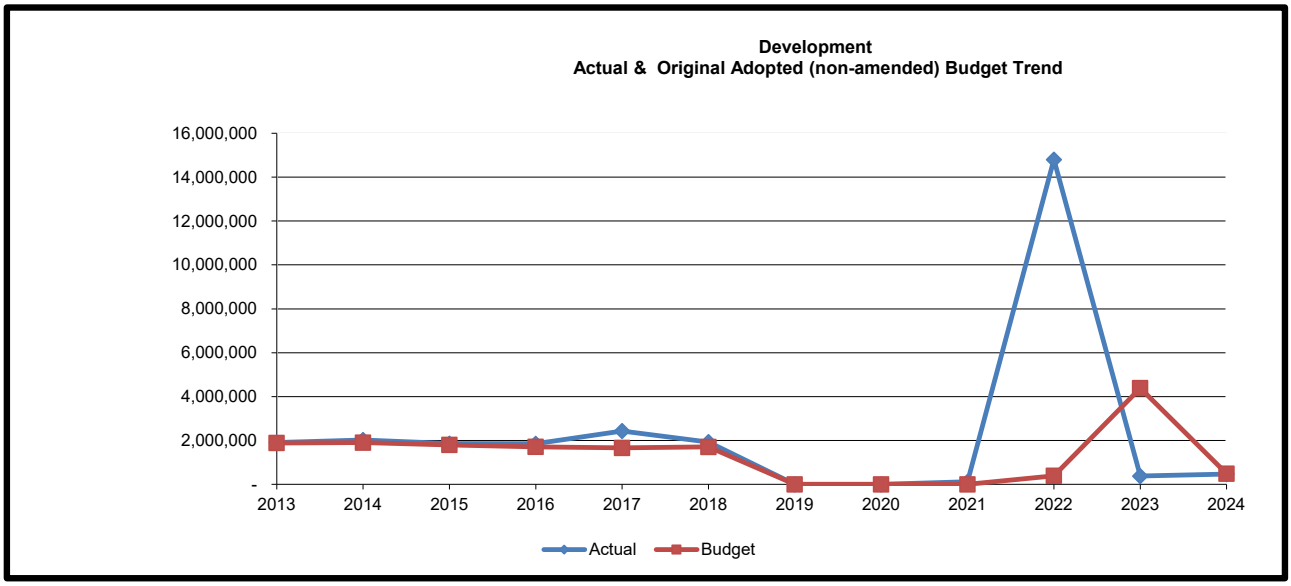






Effingham County Review of General Fund Actual & Budget Trends By Service Category Continued

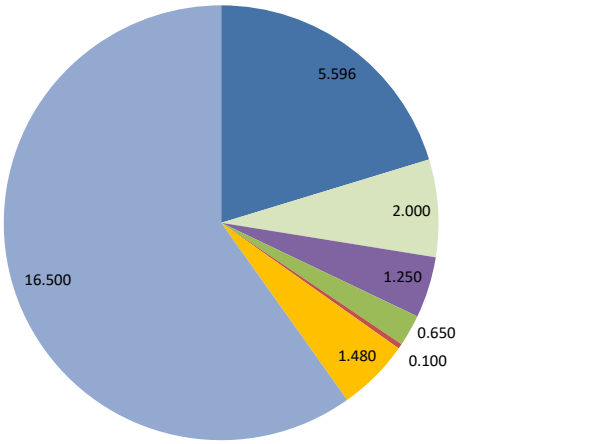




Previous Millage Breakdown

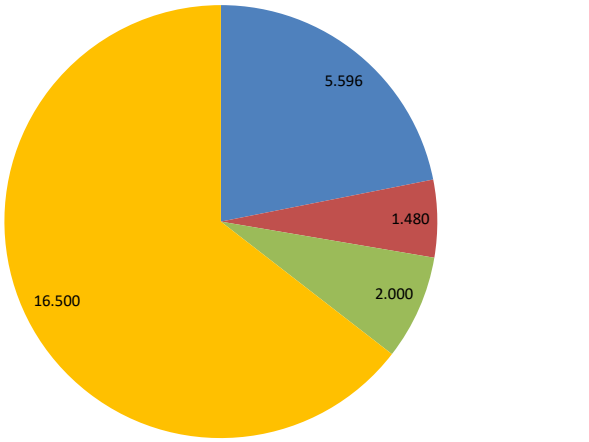
FY 2025 Unincorporated Residents' Millage

County M&O	5.596
Roads	1.250
Recreation	0.650
Parks	0.100
Hospital	1.480
sub total	**9.076**



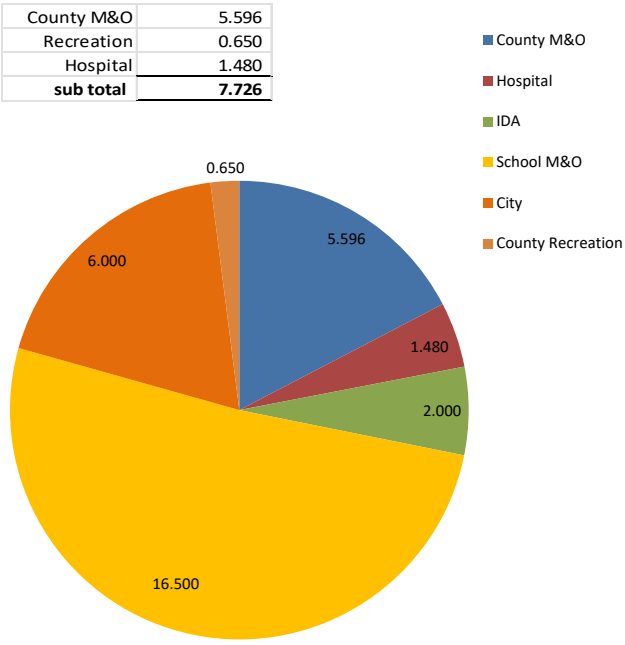
FY 2025 Rincon Residents' Millage

County M&O	5.596
Hospital	1.480
sub total	**7.076**



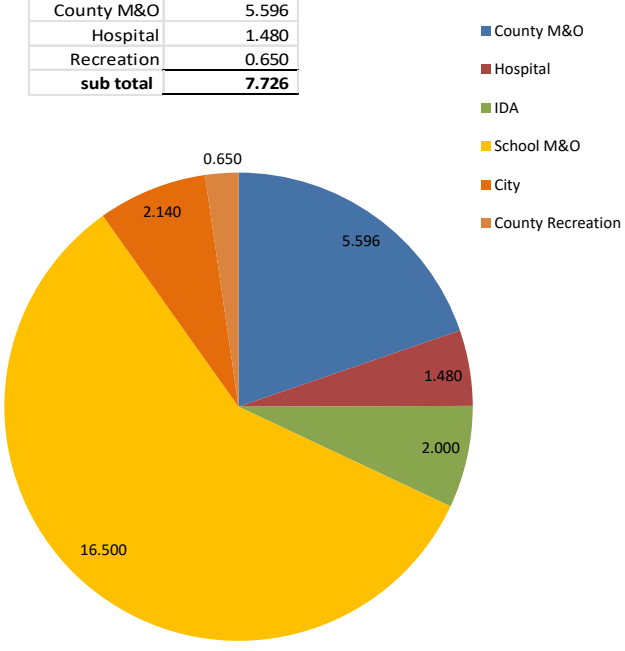
FY 2025 Springfield Residents' Millage

County M&O	5.596
Recreation	0.650
Hospital	1.480
sub total	**7.726**



FY 2025 Guyton Residents' Millage

County M&O	5.596
Hospital	1.480
Recreation	0.650
sub total	**7.726**



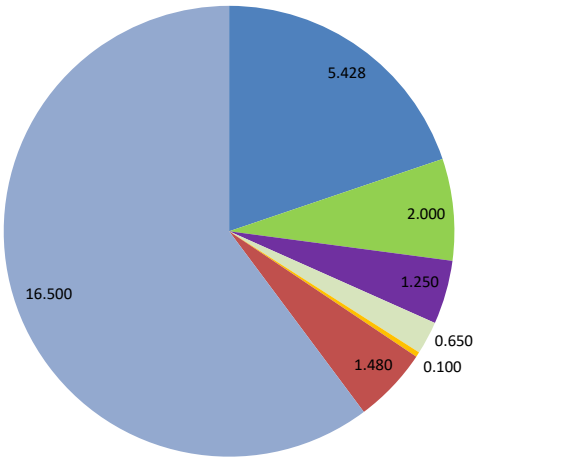
FY 2026 Budgeted Millage

School, Cities, and IDA rates are shown at last year's value

millage rates shown here are estimates used for budget construction, actual millage rates are determined later

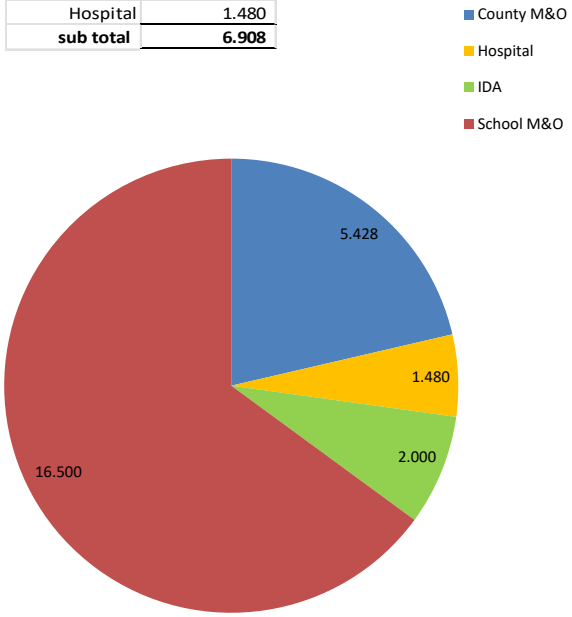
FY 2026 Unincorporated Residents' Millage

County M&O	5.428
Roads	1.250
Recreation	0.650
Parks	0.100
Hospital	1.480
sub total	**8.908**



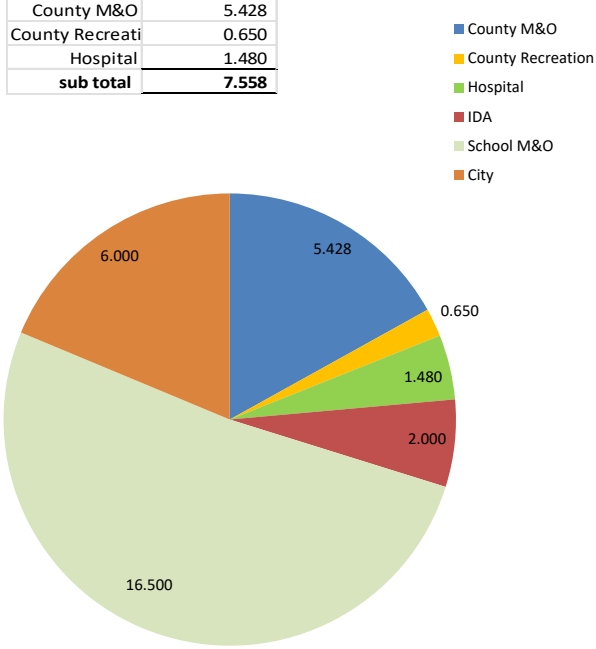
FY 2026 Rincon Residents' Millage

County M&O	5.428
Hospital	1.480
sub total	**6.908**



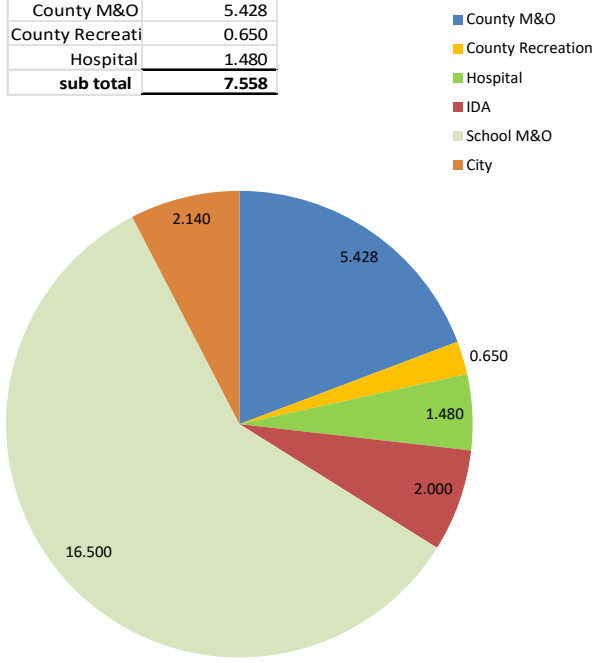
FY 2026 Springfield Residents' Millage

County M&O	5.428
County Recreati	0.650
Hospital	1.480
sub total	**7.558**



FY 2026 Guyton Residents' Millage

County M&O	5.428
County Recreati	0.650
Hospital	1.480
sub total	**7.558**



Dept #	Name	Description	Budgeted Amt	Funding Source	GL Account
008	Elections	Renovate space for elections and registration offices and storage	1,410,841	SPLOST - 2021 Bond	322-1500-322-54-1300
016	Prison	Metal building	-	General Fund	100-3420-016-54-1300
017	Sheriff's Office	Training Building & Magistrate Court complex phase 1	250,000	SPLOST - 2021	322-1500-322-54-1300
017	Sheriff's Office	Sheriff's Office storage building	185,000	SPLOST - 2021	322-1500-322-54-1300
018	ECSO - Jail	UPS Battery backup	52,408	General Fund	100-3326-018-54-2502
018	ECSO - Jail	Intercom system	236,507	General Fund	100-3326-018-54-2502
019	EMS	Rincon EMS station	500,000	SPLOST - 2021 Bond	322-1500-322-54-1300
019	EMS	Carry forward Ambulance remounts	360,000	SPLOST - 2021	322-1500-322-54-2502
019	EMS	CMAC Video Laryngoscope and accessories	160,000	SPLOST - 2021	322-1500-322-54-2502
019	EMS	mobile radios	18,000	SPLOST - 2021	322-1500-322-54-2502
019	EMS	Handtevy	13,000	SPLOST - 2021	322-1500-322-54-2502
019	EMS	Training Scenarios in Seconds and Disasters in Seconds	19,000	SPLOST - 2021	322-1500-322-54-2502
019	EMS	OB Mannequin	1,096	SPLOST - 2021	322-1500-322-54-2502
019	EMS	Adult STAT Mannequin and Multi purpose pediatric simulator	12,000	SPLOST - 2021	322-1500-322-54-2502
020	EMA	Pickup truck, outfitted with sirens and lights	60,000	General Fund	100-3100-020-54-2201
021	Facilities Maintenance	Central School renovations	6,600,000	SPLOST - 2021	322-1500-322-54-1300
021	Facilities Maintenance	Renovate space for social services	200,000	SPLOST - 2021 Bond	322-1500-322-54-1300
021	Facilities Maintenance	Expand judicial parking	442,410	SPLOST - 2021 Bond	322-1500-322-54-1300
021	Facilities Maintenance	Renovate space for Juvenile Justice services	200,000	SPLOST - 2021	322-1500-322-54-1300
021	Facilities Maintenance	HVAC Upgrade/Repair Judicial Complex	1,460,000	SPLOST - 2021	322-1500-322-54-1300
021	Facilities Maintenance	21 Energy Efficiency Upgrades	100,000	General Fund	100-1565-021-54-2502
021	Facilities Maintenance	Safety, security, and technology upgrades for county-wide services	878,975	SPLOST - 2021 Bond	322-1500-322-54-2502
021	Facilities Maintenance	32 foot two man Scissor lift	25,000	General Fund	100-1565-021-54-2502
021	Facilities Maintenance	Trailer for Scissor lift	10,000	General Fund	100-1565-021-54-2502
021	Facilities Maintenance	Underground Camera 200' line	10,000	General Fund	100-1565-021-54-2502
021	Facilities Maintenance	Generator trucks, 2	-	General Fund	100-1565-021-54-2201
022	Animal Shelter	Expand and renovate animal shelter	3,000,000	SPLOST - 2021	322-1500-322-54-1300
025	Public Works (Roads)	Equipment Trailer	14,000	Special Tax District	270-4205-025-54-2502
025	Public Works (Roads)	Emulsion tack trailer	35,000	Special Tax District	270-4205-025-54-2502
025	Public Works (Roads)	Motor Grader Trade In	380,000	Special Tax District	270-4205-025-54-2502
025	Public Works (Roads)	Mid-size Excavator	295,000	Special Tax District	270-4205-025-54-2502
025	Public Works (Roads)	Class 6 Dump Truck	120,000	Special Tax District	270-4205-025-54-2502
025	Public Works (Roads)	Boom Mower	290,000	Special Tax District	270-4205-025-54-2502
025	Public Works (Roads)	Speed detector sign	15,000	Special Tax District	270-4205-025-54-2502
025	Public Works (Roads)	Ash Road Repairs Option 1	1,008,000	Special Tax District	270-6220-030-54-1401
025	Public Works (Roads)	Barricades and cones	5,000	Special Tax District	270-4205-025-54-2502
025	Public Works (Roads)	Bridge & cross drain repairs/replacements	200,000	SPLOST - 2017	321-4200-321-54-1401
029	Recreation	John Deere Gator 4x2	11,000	Special Tax District	270-6110-029-54-2502
029	Recreation	Portable Pitching Mounds	14,000	Special Tax District	270-6110-029-54-2502
029	Recreation	Telescopic Aluminum Volleyball Complete System (3in) with carts	7,800	Special Tax District	270-6110-029-54-2502
029	Recreation	L-Screen Aluminum Frames and Nets	4,980	Special Tax District	270-6110-029-54-2502
029	Recreation	Batting Cage Artificial Turf for Sandhill Batting Cages	12,800	Special Tax District	270-6110-029-54-2502
029	Recreation	Batting Cage Netting for Sandhill Batting Cages	2,400	Special Tax District	270-6110-029-54-2502
029	Recreation	portable fences, 2.2k a piece, 5 requested	11,000	Special Tax District	270-6110-029-54-2502
030	Parks & Landscapes	Building at Sandhill	-	Special Tax District	270-6220-030-54-1200
030	Parks & Landscapes	Reel Mower	-	Special Tax District	270-6220-030-54-2502
030	Parks & Landscapes	Z Turn	26,000	Special Tax District	270-6220-030-54-2502
030	Parks & Landscapes	Pro Gator 2020	43,000	Special Tax District	270-6220-030-54-2502

Dept #	Name	Description	Budgeted Amt	Funding Source	GL Account
030	Parks & Landscapes	Topdresser	14,999	Special Tax District	270-6220-030-54-2502
030	Parks & Landscapes	Robot painter sprayer	43,000	Special Tax District	270-6220-030-54-2502
030	Parks & Landscapes	Tractor w/loader,forks	98,000	Special Tax District	270-6220-030-54-2502
030	Parks & Landscapes	Small sprayer	28,000	Special Tax District	270-6220-030-54-2502
030	Parks & Landscapes	Park accessories	24,999	Special Tax District	270-6220-030-54-2502
030	Parks & Landscapes	Sod cutter	7,600	Special Tax District	270-6220-030-54-2502
030	Parks & Landscapes	Wash down equipment wash station	32,000	Special Tax District	270-6220-030-54-2502
030	Parks and Landscape	Tommy Long Landing bathrooms rebuild	293,800	SPLOST - 2021	322-6200-322-54-1200
030	Parks and Landscape	Clarence E. Morgan Complex phase 2 design	4,000,000	SPLOST - 2021	322-6200-322-54-1200
030	Parks and Landscape	Atlas Park (name pending)	4,662,068	SPLOST - 2017	321-6200-321-54-1200
030	Parks and Landscape	Meldrim Park	800,000	SPLOST - 2021	322-6200-322-54-1200
030	Parks and Landscape	Hwy 119 park improvements	300,000	SPLOST - 2021	322-6200-322-54-1200
030	Parks and Landscape	Lights at recreation Hwy 119 complex	300,000	SPLOST - 2021	322-6200-322-54-1200
030	Parks and Landscape	Clyo Community Center & park	1,000,000	SPLOST - 2021	322-6200-322-54-1200
030	Parks and Landscape	Pineora Park	1,000,000	SPLOST - 2021	322-6200-322-54-1200
030	Parks and Landscape	Baker Park	3,000,000	SPLOST - 2021	322-6200-322-54-1200
030	Parks and Landscape	Seckinger Park	1,000,000	Special Tax District	270-6220-030-54-1200
030	Parks and Landscape	Abercorn Landing	1,000,000	Special Tax District	270-6220-030-54-1200
030	Parks and Landscape	Two roadside mowing tractors	220,000	Special Tax District	270-6220-030-54-2502
035	E911	E911 technology and infrastructure upgrades	185,500	SPLOST - 2021	322-1500-322-54-2502
035	E911	CAD/mapping dispatch equipment and emergency phone system	225,000	E911	215-3800-035-54-2502
037	SPLOST Roads	Effingham Parkway Engineering	30,000	SPLOST - 2021	322-6200-322-54-1200
055	Fire	Clyo Fire Station repair/rehab	114,560	Fire & Rescue	271-3510-055-54-1300
055	Fire	Marlow Fire Station	2,000,000	Fire & Rescue	271-3510-055-54-1300
055	Fire	South Effingham Fire Station	1,300,000	Fire & Rescue	271-3510-055-54-1300
055	Fire	Fire Engines (3)	2,400,000	Fire & Rescue	271-3510-055-54-2502
055	Fire	New vehicle for Training Captain.	60,000	Fire & Rescue	271-3510-055-54-2502
055	Fire	Annual Fire Hose and Nozzle Replacement	40,000	Fire & Rescue	271-3510-055-54-2502
055	Fire	Annual Turnout Gear Order	215,000	Fire & Rescue	271-3510-055-54-2502
055	Fire	Hydraulic Rescue Tools	65,000	Fire & Rescue	271-3510-055-54-2502
055	Fire	Furniture Replacement	30,000	Fire & Rescue	271-3510-055-54-2502
055	Fire	Hazardous Materials Equipment	23,000	Fire & Rescue	271-3510-055-54-2502
058	Coroner	Morgue trailer, 20-24 body capacity with hoist, generator,& wifi monitoring	106,000	SPLOST - 2021	322-1500-322-54-2502
061	WWTP	Backhoe Replacement	150,000	Water & Sewer	505-4320-061-54-2502
061	WWTP	New wastewater treatment plant 2.0 MGD	20,000,000	SPLOST - 2021	322-1500-322-54-1300
061	WWTP	Pumps, Motors, Actuators	75,000	Water & Sewer	505-4320-061-54-2502
061	WWTP	Generator Replacement, new	352,000	Water & Sewer	505-4320-061-54-2502
105	Water & Sewer	Facility Fence Repairs	40,000	Water & Sewer	505-4441-105-54-1300
105	Water & Sewer	Mini-excavator/trailer	130,000	Water & Sewer	505-4441-105-54-2502
105	Water & Sewer	Lawnmower and trailer	16,000	Water & Sewer	505-4441-105-54-2502
105	Water & Sewer	Sanitary force main - Hodgeville to WWTP	9,300,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Sewer line - Blue Jay Rd	3,794,594	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Park West upgrades or regional station	3,500,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Water Treatment Plant	20,000,000	SPLOST - 2021	322-1500-322-54-1300
105	Water & Sewer	Blue Jay Elementary Sewer Line	1,000,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Ogeechee reuse discharge, effluent force main	4,000,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Water & Sewer master plan for Hwy 17	5,000,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Water & Sewer master plan for Hwy 80 corridor	500,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	reuse force main from WWTP to Oglethorpe	1,000,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Permanent Generators	-	Water & Sewer	505-4441-105-54-2502
105	Water & Sewer	Lift Station Repairs	175,000	Water & Sewer	505-4441-105-54-1402

Dept #	Name	Description	Budgeted Amt	Funding Source	GL Account
105	Water & Sewer	Well Repairs	80,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Sewer Collections System Repairs/Replacement	125,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Water Distribution System Repairs/Replacement	70,000	Water & Sewer	505-4441-105-54-1402
105	Water & Sewer	Bypass Pump	80,000	Water & Sewer	505-4441-105-54-2502
105	Water & Sewer	Baker Hill water & sewer	785,000	Water & Sewer	505-4441-105-54-2502
117	School Resource Officers	Two vehicles for two new SRO positions	90,000	General Fund	100-3310-017-54-2201
136	Information Technology	Laptops & PCs	100,000	General Fund	100-1535-136-54-2502
136	Information Technology	Monitor Refresh, TVs, and Digital Signage	50,000	General Fund	100-1535-136-54-2502
136	Information Technology	Network Switch Replacement	150,000	General Fund	100-1535-136-54-2502
136	Information Technology	Server Infrastructure and Storage Upgrades	135,000	General Fund	100-1535-136-54-2502
136	Information Technology	2026 PC UPS Refresh	12,000	General Fund	100-1535-136-54-2502
136	Information Technology	2026 Rack UPS Refresh	25,000	General Fund	100-1535-136-54-2502
225	GIS	Drone	5,243	General Fund	100-7403-225-54-2502
322	SPLOST - 2021	Public Works master plan & construction	2,000,000	SPLOST - 2021	322-1500-322-54-1300
322	SPLOST - 2021	Blue Jay Road Corridor (includes mccall/blue jay realignment)	700,000	SPLOST - 2021	322-4200-322-54-1401
322	SPLOST - 2021	Hwy 80 improvements	75,000	SPLOST - 2021	322-4200-322-54-1401
322	SPLOST - 2021	LMIG 2026	1,300,000	SPLOST - 2021	322-4200-322-54-1401
322	SPLOST - 2021	Earl Lane ROW acquisition	150,000	SPLOST - 2021	322-4200-322-54-1401
322	SPLOST - 2021	Blue Jay & Sandhill roundabout	1,500,000	SPLOST - 2021	322-4200-322-54-1401
335	TSPLOST - 2020	Right of way drainage improvements	197,930	TSPLOST - 2020	335-4200-335-54-1401
335	TSPLOST - 2020	Corinth Church Rd	1,000,000	TSPLOST - 2020	335-4200-335-54-1401
335	TSPLOST - 2020	Blue Jay Turn Lanes @ Midland Road	3,000,000	TSPLOST - 2020 bond	335-4200-335-54-1401
335	TSPLOST - 2020	Courthouse Road at McCall Realignment of Intersection	5,000,000	TSPLOST - 2020 bond	335-4200-335-54-1401
335	TSPLOST - 2020	Goshen Road Widening from SR21 to Hodgeville Road (3.5 miles)	6,000,000	TSPLOST - 2020 bond	335-4200-335-54-1401
335	TSPLOST - 2020	Hodgeville Rd@ Blue Jay turn lanes	2,600,000	TSPLOST - 2020 bond	335-4200-335-54-1401
335	TSPLOST - 2020	Hodgeville Rd @ Goshen turn lanes	3,000,000	TSPLOST - 2020 bond	335-4200-335-54-1401
335	TSPLOST - 2020	Hodgeville Rd @ Kolic Helmey turn lanes	3,000,000	TSPLOST - 2020 bond	335-4200-335-54-1401
335	TSPLOST - 2020	Midland Rd @ Hwy 30 turn lanes	1,750,000	TSPLOST - 2020 bond	335-4200-335-54-1401
337	TSPLOST - 2023	Hwy 30 & Kolic Helmly roundabout	3,000,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Gateway Parkway extension	4,000,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Blue Jay Rd resurfacing	800,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Honey Ridge Rd resurfacing	900,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Wesley Dr resurfacing	75,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Midland Rd resurfacing	300,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	McCall Rd resurfacing	3,100,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Goshen Hills Neighborhood resurfacing	1,500,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Crystal Dr resurfacing	250,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Stillwell-Clyo Rd resurfacing	2,200,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Fourth St resurfacing	400,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Hunters Chase Neighborhood resurfacing	500,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Lower Ferry Rd resurfacing	600,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Old Dixie Hwy S resurfacing	1,000,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Old Louisville Rd resurfacing	2,100,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Springfield-Egypt Rd resurfacing	3,000,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Union Springs Road resurfacing	1,300,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Tuckasee King Rd resurfacing	275,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Anza Ln resurfacing	125,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Aqueduct Dr resurfacing	100,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Benjamin-Gnann Rd resurfacing	1,200,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Saratoga Dr resurfacing	100,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	McCall Rd resurfacing	1,500,000	TSPLOST - 2023 bond	337-4200-337-54-1401

Dept #	Name	Description	Budgeted Amt	Funding Source	GL Account
337	TSPLOST - 2023	Blue Jay Rd resurfacing	800,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Rahn Station Rd resurfacing	2,000,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Greystone Neighborhood resurfacing	850,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Forest Hills Neighborhood resurfacing	950,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Barney Rd resurfacing	150,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Chimney Rd resurfacing	900,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Nellie Rd resurfacing	400,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Woodland Dr resurfacing	200,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	SR 30/SR 17	300,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	SR 17/Midland Rd	300,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Little McCall/McCall/Rahn Station	1,000,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Sandhill Rd/Wesley Dr	600,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Treutlen Trail	450,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Midland Rd	600,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Berryville Rd	850,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Cypress Point Rd	450,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Wallace Dr	375,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Linton Ln	200,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Treutlen Trail	450,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Forest Hills Neighborhood	950,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Treutlen Trail	450,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	Old Augusta Rd widening	2,000,000	TSPLOST - 2023 bond	337-4200-337-54-1401
337	TSPLOST - 2023	East West Corridor	400,000	TSPLOST - 2023 bond	337-4200-337-54-1401
560	Stormwater	Stormwater culvert sizing, 8 total, FEMA assistance	60,000	Stormwater	560-4910-560-54-1403
560	Stormwater	Westwood Heights drainage	2,866,000	Stormwater	560-4910-560-54-1403
		total	**192,206,509**		

	Admin. Recommended
General Fund	1,061,158
American Rescue Plan Act funds	-
Special Tax District	4,763,578
E911	225,000
Fire & Rescue	6,247,560
Development Services	-
Sanitation	-
SPLOST - 2017	4,862,068
SPLOST - 2021	69,018,396
SPLOST - 2021 Bond	3,432,225
Stormwater	2,926,000
TSPLOST - 2020	1,197,930
TSPLOST - 2020 bond	24,350,000
TSPLOST - 2023	-
TSPLOST - 2023 bond	43,950,000
Water Bond	-
Water & Sewer	30,172,594
WWTP	-
	192,206,509

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FISCAL YEAR 2023/2024/2025/2026 GENERAL FUND DEPARTMENT TOTALS

Dept. #	General Fund	Budget FY 2023	Budget FY 2024	Budget FY 2025	Budget FY 2026	Net Change	% Change
002	District Attorney's Office	513,326	551,825	637,510	804,522	167,013	26.2%
003	Solicitor	359,826	410,664	473,707	457,496	(16,211)	-3.4%
004	Probate Court	535,164	552,354	603,059	584,751	(18,308)	-3.0%
005	Superior Court Clerk	940,324	1,002,117	992,953	1,112,258	119,305	12.0%
006	State Court	336,764	381,968	369,231	298,397	(70,834)	-19.2%
007	Court Services	622,810	1,179,291	782,306	1,078,627	296,322	37.9%
008	Board of Elections	588,458	626,301	706,031	683,144	(22,887)	-3.2%
009	Juvenile Court	337,820	347,315	410,751	499,072	88,320	21.5%
010	Magistrate Court	602,097	694,677	726,204	728,716	2,512	0.3%
011	County Commissioners	613,239	683,317	689,079	641,696	(47,383)	-6.9%
012	Tax Assessors	1,212,816	1,360,077	1,331,289	1,368,397	37,108	2.8%
013	Tax Commissioner	973,389	1,021,192	1,014,942	1,163,039	148,097	14.6%
014	Human Resource Services	562,126	586,475	628,121	700,846	72,725	11.6%
015	Finance & Accounting Services	776,140	800,024	906,952	1,132,627	225,675	24.9%
016	Prison	3,501,804	3,586,326	3,892,781	3,862,864	(29,918)	-0.8%
017	Sheriff's Office	10,227,223	12,121,213	12,520,987	13,151,609	630,622	5.0%
018	Sheriff's Office - Jail	4,712,175	5,064,828	5,023,717	5,320,363	296,646	5.9%
019	Emergency Mecical Services	4,212,029	5,422,885	5,734,244	5,322,053	(412,191)	-7.2%
020	Emergency Management Agency	392,383	395,618	477,687	667,774	190,087	39.8%
021	Facilities & Fleet Services	1,324,559	1,324,001	2,157,510	1,922,552	(234,958)	-10.9%
022	Animal Protection & Control Services	320,426	271,488	322,330	425,176	102,846	31.9%
026	Georgia DFACS	73,200	75,200	75,200	76,520	1,320	1.8%
027	Public Engagement Services	-	-	-	295,213	295,213	0.0%
028	UGA Extension Office	249,650	258,839	373,894	293,008	(80,886)	-21.6%
031	County Engineering Services	-	-	-	1,040,003	1,040,003	0.0%
032	Senior Citizen Services	251,498	342,469	327,973	679,781	351,808	107.3%
033	Senior Citizen Home Delivered Meals	135,350	135,350	142,350	-	(142,350)	-100.0%
034	Customer Support Services	-	-	-	274,537	274,537	0.0%
040	Family Connection	54,500	54,500	52,500	52,500	-	0.0%
051	Other Agencies	5,589,843	1,731,974	3,077,435	8,797,825	5,720,390	185.9%
053	Probation	283,635	425,833	-	-	-	0.0%
058	Coroner	145,831	105,299	108,329	107,346	(983)	-0.9%
060	Fleet Maintenance	433,200	363,000	420,200	-	(420,200)	-100.0%
062	Inmate Medical	598,356	634,000	775,792	1,065,792	290,000	37.4%
070	Board of Equalization	17,979	20,583	17,741	-	(17,741)	-100.0%
111	County Manager	992,765	1,249,975	1,132,900	1,342,467	209,567	18.5%
117	Sheriff's Office - School Officers	728,334	1,207,011	1,256,913	1,478,734	221,821	17.6%
136	Information Technology Services	864,357	1,484,417	2,106,174	2,189,960	83,785	4.0%
225	Geographical Information Services	385,222	484,252	388,816	400,692	11,876	3.1%
	Transfer to Landfill	67,687	68,000	69,500	90,500	21,000	30.2%
	Transfer to E911	-	-	-	-	-	0.0%
	Transfer to Special Tax District	906,000	906,000	1,000,000	-	(1,000,000)	-100.0%
		$ 45,442,304	$ 47,930,660	$ 51,727,107	$ 60,110,857	$ 8,383,750	16.2%

FISCAL YEAR 2023/2024/2025/2026 GENERAL FUND PERSONNEL TOTALS

Dept. #	General Fund	Budget FY 2023	Budget FY 2024	Budget FY 2025	Budget FY 2026	Net Change	% Change
002	District Attorney's Office	-	-	-	-	-	0.0%
003	Solicitor	337,659	371,801	428,507	417,723	(10,783)	-2.5%
004	Probate Court	482,614	497,903	546,201	523,433	(22,767)	-4.2%
005	Superior Court Clerk	732,294	836,836	832,289	924,918	92,629	11.1%
006	State Court	248,884	288,138	271,706	246,829	(24,877)	-9.2%
007	Court Services	-	-	-	-	-	0.0%
008	Board of Elections	442,424	472,638	461,321	517,527	56,206	12.2%
009	Juvenile Court	135,396	144,891	147,047	230,397	83,349	56.7%
010	Magistrate Court	546,440	634,137	654,528	652,805	(1,723)	-0.3%
011	County Commissioners	487,239	588,608	592,878	551,256	(41,622)	-7.0%
012	Tax Assessors	970,843	945,343	1,064,637	1,088,866	24,228	2.3%
013	Tax Commissioner	825,149	861,740	847,883	977,297	129,414	15.3%
014	Human Resource Services	359,946	388,875	422,078	484,053	61,975	14.7%
015	Finance & Accounting Services	601,290	621,675	666,231	870,796	204,565	30.7%
016	Prison	2,339,701	2,589,007	2,853,901	2,869,602	15,701	0.6%
017	Sheriff's Office	8,339,150	9,175,200	9,841,109	9,999,699	158,590	1.6%
018	Sheriff's Office - Jail	4,025,535	4,347,256	4,309,409	4,350,269	40,860	0.9%
019	Emergency Mecical Services	3,736,585	4,131,137	4,452,598	4,599,039	146,441	3.3%
020	Emergency Management Agency	82,578	66,356	91,662	178,749	87,087	95.0%
021	Facilities & Fleet Services	542,971	517,834	588,662	832,914	244,251	41.5%
022	Animal Protection & Control Services	158,368	167,445	187,979	240,595	52,616	28.0%
026	Georgia DFACS	-	-	-	-	-	0.0%
027	Public Engagement Services	-	-	-	257,233	257,233	0.0%
028	UGA Extension Office	-	-	-	-	-	0.0%
031	County Engineering Services				463,283	463,283	0.0%
032	Senior Citizen Services	155,108	162,650	238,667	401,633	162,965	68.3%
033	Senior Citizen Home Delivered Meals	-	-	-	-	-	0.0%
034	Customer Support Services				263,337	263,337	0.0%
040	Family Connection	-	-	-	-	-	0.0%
051	Other Agencies	-	-	-	-	-	0.0%
053	Probation	266,687	405,470	-	-	-	0.0%
058	Coroner	11,296	12,294	18,229	12,121	(6,108)	-33.5%
060	Fleet Maintenance	-	-	-	-	-	0.0%
062	Inmate Medical	-	-	-	-	-	0.0%
070	Board of Equalization	8,029	8,233	5,391	-	(5,391)	-100.0%
111	County Manager	624,743	1,015,300	1,089,785	679,447	(410,338)	-37.7%
117	Sheriff's Office - School Officers	682,684	1,154,911	1,192,213	1,402,734	210,521	17.7%
136	Information Technology Services	567,857	677,883	938,060	962,589	24,529	2.6%
225	Geographical Information Services	148,972	255,192	249,756	265,499	15,743	0.06
		$ 27,860,441	$ 31,338,751	$ 32,992,728	$ 35,264,642	$ 2,271,914	6.9%

002 - District Attorney's Office - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
100-2200-002-52-1205	BUDGET REQUEST - D.A.	513,326	551,825	637,510	318,755	971,535	804,522
Total Services		**513,326**	**551,825**	**637,510**	**318,755**	**971,535**	**804,522**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**513,326**	**551,825**	**637,510**	**318,755**	**971,535**	**804,522**

002 - District Attorney's Office - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	469,787
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	206,744
	OTHER GENERAL REVENUES	-	-	-	-	-	127,991
	COMBINED REVENUES PRIOR YEAR	513,326	551,825	637,510	318,755	-	-
Total Revenues		**513,326**	**551,825**	**637,510**	**318,755**	**-**	**804,522**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

002 - District Attorney's Office - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

003 - Solicitor - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-2301-003-51-1100	SALARIES	254,244	259,197	293,070	155,047	306,147	306,147
100-2301-003-51-1101	RAISES	-	-	17,243	-	8,866	9,156
100-2301-003-51-1300	OVERTIME	6,773	8,754	-	3,416	-	-
100-2301-003-51-2101	MEDICAL/LIFE INSURANCE	1,793	1,948	1,300	693	1,300	2,079
100-2301-003-51-2102	HEALTH INSURANCE	32,881	51,370	72,915	25,378	58,600	58,600
100-2301-003-51-2200	PAYROLL TAXES	19,727	19,987	23,739	11,880	24,099	24,121
100-2301-003-51-2401	RETIREMENT	13,382	12,831	19,452	6,590	20,497	16,825
100-2301-003-51-2600	UNEMPLOYMENT	229	209	228	46	228	228
100-2301-003-51-2700	WORKMENS COMPENSATION	1,477	1,387	559	607	693	568
Total Personnel		**330,506**	**355,684**	**428,507**	**203,656**	**420,430**	**417,723**
100-2301-003-52-1101	CONSULTANT	-	18,207	-	-	-	-
100-2301-003-52-2201	VEHICLE MAINTENANCE	-	-	-	-	1,500	1,500
100-2301-003-52-2208	COMPUTER MAINT. AGREEMENTS	-	-	5,800	-	5,800	5,800
100-2301-003-52-2321	OPERATING LEASES/RENTAL COPIER	12	2	-	38	-	-
100-2301-003-52-3102	AUTO,TRK,EQ - INSURANCE	2,151	1,179	2,200	1,319	1,400	1,400
100-2301-003-52-3103	PROF/GEN/LAW LIAB\INS	3,390	2,335	3,400	1,709	1,800	1,800
100-2301-003-52-3201	TELEPHONE	1,387	1,625	1,400	852	1,700	1,700
100-2301-003-52-3701	PER DIEM & TRAVEL	2,452	2,792	5,000	1,441	5,000	5,000
100-2301-003-52-3705	MEMBERSHIP DUES	1,298	225	1,000	290	1,000	1,000
Total Services		**10,689**	**26,365**	**18,800**	**5,648**	**18,200**	**18,200**
100-2301-003-53-1101	OFFICE SUPPLIES	5,092	4,573	11,000	1,723	11,000	11,000
100-2301-003-53-1104	POSTAGE	-	13	400	-	400	400
100-2301-003-53-1270	GAS & DIESEL FUEL	-	385	1,000	448	1,000	1,000
Total Supplies		**5,092**	**4,972**	**12,400**	**2,171**	**12,400**	**12,400**
100-2301-003-54-2201	AUTOS & TRUCKS	-	-	-	9	-	-
100-2301-003-54-2501	OFFICE EQUIPMENT	-	-	5,000	-	-	-
100-2301-003-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**-**	**-**	**5,000**	**9**	**-**	**-**
100-2301-003-58-1200	CAPITAL LEASE PRINCIPAL	7,580	7,886	9,001	4,500	9,173	9,173
100-2301-003-58-2200	CAPITAL LEASE INTEREST	1,381	1,115	-	-	-	-
Total Other		8,961	9,001	9,001	4,500	9,173	9,173
Total Appropriations		**355,249**	**396,021**	**473,707**	**215,985**	**460,203**	**457,496**

003 - Solicitor - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	267,147
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	117,566
	OTHER GENERAL REVENUES	-	-	-	-	-	72,783
	COMBINED REVENUES PRIOR YEAR	354,864	395,826	472,707	215,985	-	-
100-33-4133	INDIGENT DEFENSE	385	195	1,000	-	-	-
Total Revenues		**355,249**	**396,021**	**473,707**	**215,985**	**-**	**457,496**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

003 - Solicitor - Personnel

Title	Full Time Equivalent (FTE)
ASSISTANT SOLICITOR GENERAL	**0.5**
CHIEF COURT ADMINISTRATOR	**1**
OFFICE ASSISTANT I	**1**
SOLICITOR	**1**
STATE COURT INVESTIGATOR	**1**
Total Personnel	**4.5**

004 - Probate Court - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-2450-004-51-1100	SALARIES	295,958	320,334	340,882	165,233	349,340	349,340
100-2450-004-51-1101	RAISES	-	-	20,453	-	9,711	11,843
100-2450-004-51-1300	OVERTIME	69	34	-	341	-	-
100-2450-004-51-2101	MEDICAL/LIFE INSURANCE	2,781	2,895	2,275	879	1,950	3,119
100-2450-004-51-2102	HEALTH INSURANCE	93,838	102,150	127,601	46,330	110,799	110,799
100-2450-004-51-2200	PAYROLL TAXES	21,254	23,068	27,642	12,066	27,467	27,631
100-2450-004-51-2401	RETIREMENT	17,118	17,138	26,377	11,360	23,842	19,686
100-2450-004-51-2600	UNEMPLOYMENT	248	268	319	38	365	365
100-2450-004-51-2700	WORKMEN'S COMPENSATION	744	638	650	297	790	650
Total Personnel		**432,011**	**466,524**	**546,201**	**236,545**	**524,264**	**523,433**
100-2450-004-52-1202	ATTORNEY & PROFESSIONAL SERVIC	150	923	5,000	-	6,000	6,000
100-2450-004-52-2208	COMPUTER MAINT. AGREEMNTS	-	-	5,400	3,150	6,900	6,900
100-2450-004-52-2211	COVID RELATED EXPENSES	-	-	-	-	-	-
100-2450-004-52-2321	OPERATING LEASES/RENTAL COPIER	-	43	-	57	-	-
100-2450-004-52-3103	PROF/GEN/LAW LIAB\INSURAN	1,644	1,935	2,000	2,178	2,200	2,200
100-2450-004-52-3201	TELEPHONE	1,389	1,518	1,500	792	3,000	3,000
100-2450-004-52-3701	PER DIEM & TRAVEL	362	1,272	2,500	62	5,000	5,000
100-2450-004-52-3702	TRAINING SCHOOLS & SEMINA	3,139	1,069	6,000	-	3,500	3,500
100-2450-004-52-3705	MEMBERSHIP DUES	629	569	1,000	200	1,000	1,000
100-2450-004-52-3801	GUN PERMIT FEES	8,540	8,630	9,000	2,936	9,000	9,000
100-2450-004-52-3901	MEDICAL	-	-	-	-	-	-
Total Services		**15,852**	**15,960**	**32,400**	**9,375**	**36,600**	**36,600**
100-2450-004-53-1101	OFFICE SUPPLIES	10,267	13,334	15,000	6,877	15,000	15,000
100-2450-004-53-1104	POSTAGE	4,679	4,775	6,000	2,597	6,000	6,000
Total Supplies		**14,946**	**18,109**	**21,000**	**9,474**	**21,000**	**21,000**
100-2450-004-54-2502	OTHER EQUIPMENT	-	-	-	-	-	-
100-2450-004-54-3000	SBITA	14,715	-	-	-	-	-
100-2450-004-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**14,715**	**-**	**-**	**-**	**-**	**-**
100-2450-004-58-1200	CAPITAL LEASE PRINCIPAL	3,572	3,329	3,459	1,729	3,718	3,718
100-2450-004-58-1210	SBITA PRINCIPAL	5,081	5,192	-	-	-	-
100-2450-004-58-2200	CAPITAL LEASE INTEREST	105	129	-	-	-	-
100-2450-004-58-2210	SBITA INTEREST	319	208	-	-	-	-
Total Other		9,078	8,859	3,459	1,729	3,718	3,718
Total Appropriations		**486,601**	**509,451**	**603,059**	**257,124**	**585,582**	**584,751**

004 - Probate Court - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	224,669
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	98,872
	OTHER GENERAL REVENUES	-	-	-	-	-	61,210
	COMBINED REVENUES PRIOR YEAR	269,476	308,219	411,059	192,594	-	-
100-35-1150	PROBATE JUDGE	217,125	201,232	192,000	64,530	-	200,000
Total Revenues		**486,601**	**509,451**	**603,059**	**257,124**	**-**	**584,751**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

004 - Probate Court - Personnel

Title	Full Time Equivalent (FTE)
CHIEF CLERK - ASSOCIATE JUDGE	1
DEPUTY CLERK	5
PROBATE JUDGE	1
Total Personnel	**7**

005 - Superior Court Clerk - Appropriations

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
100-2150-005-51-1100	SALARIES	465,874	537,645	528,681	252,529	655,309	628,909
100-2150-005-51-1101	RAISES	-	-	31,721	-	18,867	26,400
100-2150-005-51-1300	OVERTIME	14,111	32,956	-	16,599	-	-
100-2150-005-51-2101	MEDICAL/LIFE INSURANCE	3,882	4,717	3,575	2,165	4,062	6,498
100-2150-005-51-2102	HEALTH INSURANCE	118,680	147,792	184,299	60,066	173,838	173,838
100-2150-005-51-2200	PAYROLL TAXES	35,679	41,939	42,871	20,035	51,575	50,131
100-2150-005-51-2401	RETIREMENT	22,074	27,091	39,541	15,554	46,718	37,323
100-2150-005-51-2600	UNEMPLOYMENT	560	470	593	104	638	638
100-2150-005-51-2700	WORKMEN'S COMPENSATION	1,663	1,645	1,009	657	1,483	1,180
Total Personnel		**662,522**	**794,255**	**832,289**	**367,709**	**952,491**	**924,918**
100-2150-005-52-1102	APPEAL BOARD	-	-	-	-	-	7,000
100-2150-005-52-1202	ATTORNEY & PROFESSIONAL SERVICES	-	3,063	-	-	-	-
100-2150-005-52-1303	COMPUTER SERVICES	-	3,179	8,700	-	8,700	8,700
100-2150-005-52-1304	REALESTATE INDEXING RECORDS	-	-	-	-	-	-
100-2150-005-52-2208	COMPUTER MAINT. AGREEMNTS	60,826	58,116	75,000	41,973	80,000	80,000
100-2150-005-52-2211	COVID RELATED EXPENSES	-	-	-	-	-	-
100-2150-005-52-2321	OPERATING LEASES/RENTAL COPIER	150	12	-	4,203	5,000	-
100-2150-005-52-3102	AUTO,TRK,EQ - INSURANCE	-	-	-	-	-	-
100-2150-005-52-3103	PROF/GEN/LAW LIAB\INSURAN	2,494	3,253	3,300	3,319	3,400	3,400
100-2150-005-52-3201	TELEPHONE	5,578	7,325	6,400	4,412	5,000	5,000
100-2150-005-52-3301	ADVERTISEMENT	-	-	500	-	500	500
100-2150-005-52-3500	AUTO ALLOWANCE	-	-	-	-	-	-
100-2150-005-52-3701	PER DIEM & TRAVEL	10,007	9,038	9,000	495	9,000	9,000
100-2150-005-52-3702	TRAINING SCHOOLS & SEMINA	746	2,514	7,000	950	7,000	7,500
100-2150-005-52-3705	MEMBERSHIP DUES	2,427	2,415	2,400	1,092	2,400	2,400
100-2150-005-52-3912	DOCUMENT SHREDDING	1,716	2,121	1,450	752	1,450	1,450
100-2150-005-52-3916	BANK CHARGES	274	-	200	-	200	200
Total Services		**84,219**	**91,035**	**113,950**	**57,195**	**122,650**	**125,150**
100-2150-005-53-1101	OFFICE SUPPLIES	35,542	43,284	20,800	12,627	25,000	27,850
100-2150-005-53-1102	OPERATING SUPPLIES	-	-	3,200	-	3,200	3,200
100-2150-005-53-1104	POSTAGE	3,259	7,402	5,500	86	6,500	13,500
100-2150-005-53-1117	COMPUTERS	-	-	500	-	500	500
100-2150-005-53-1270	GAS & DIESEL FUEL	1,061	542	1,000	-	1,000	1,000
Total Supplies		**39,862**	**51,228**	**31,000**	**12,713**	**36,200**	**46,050**
100-2150-005-54-2501	OFFICE EQUIPMENT	-	-	-	5,017	-	-
100-2150-005-54-9999	LEASED EQUIPMENT	49,271	-	-	-	-	-
Total Capital		**49,271**	**-**	**-**	**5,017**	**-**	**-**
100-2150-005-58-1200	CAPITAL LEASE PRINCIPAL	13,376	14,535	15,714	2,840	16,140	16,140
100-2150-005-58-2200	CAPITAL LEASE INTEREST	1,139	1,179	-	-	-	-
Total Other		14,515	15,714	15,714	2,840	16,140	16,140
Total Appropriations		**850,389**	**952,232**	**992,953**	**445,474**	**1,127,481**	**1,112,258**

005 - Superior Court Clerk - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	65,551
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	28,848
	OTHER GENERAL REVENUES	-	-	-	-	-	17,859
	COMBINED REVENUES PRIOR YEAR	(248,414)	(36,870)	56,953	29,438	-	
100-34-1200	RECORDING	585,765	485,764	456,000	212,608	-	500,000
100-35-1110	SUPERIOR COURT FINES	513,039	503,339	480,000	203,428	-	500,000
Total Revenues		**850,389**	**952,232**	**992,953**	**445,474**	**-**	**1,112,258**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

005 - Superior Court Clerk - Personnel

Title	Full Time Equivalent (FTE)
CLERK OF COURTS	1
EXECUTIVE ASSISTANT	1
CHIEF DEPUTY CLERK	1
ACCOUNTANT	1
DEPUTY CLERK	8.5
SENIOR DEPUTY CLERK	1
Total Personnel	**13.5**

006 - State Court - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-2300-006-51-1100	SALARIES	185,060	192,115	192,526	97,677	199,074	199,074
100-2300-006-51-1101	RAISES	-	-	11,173	-	5,783	3,392
100-2300-006-51-1300	OVERTIME	-	-	-	-	-	-
100-2300-006-51-2101	MEDICAL/LIFE INSURANCE	1,559	1,728	650	740	650	1,040
100-2300-006-51-2102	HEALTH INSURANCE	41,116	47,048	36,458	20,079	15,230	15,230
100-2300-006-51-2200	PAYROLL TAXES	13,446	14,065	15,583	7,264	15,672	15,489
100-2300-006-51-2401	RETIREMENT	5,735	7,938	14,870	4,691	14,955	12,148
100-2300-006-51-2600	UNEMPLOYMENT	213	76	91	-	91	91
100-2300-006-51-2700	WORKMEN'S COMPENSATION	162	192	355	176	451	364
Total Personnel		**247,292**	**263,160**	**271,706**	**130,628**	**251,905**	**246,829**
100-2300-006-52-1101	CONSULTANT	-	-	-	-	-	-
100-2300-006-52-1202	ATTORNEY & PROFESSIONAL SERVIC	-	-	-	-	3,000	3,000
100-2300-006-52-1203	PUBLIC DEFENDERS	742	553	2,000	796	-	-
100-2300-006-52-1203-1	PUBLIC DEFENDER CONTRACT	48,358	49,531	49,200	20,500	-	-
100-2300-006-52-2208	COMPUTER MAINT. AGREEMENTS	-	-	-	-	-	-
100-2300-006-52-2321	OPERATING LEASES/RENTAL COPIER	-	1	-	6	-	-
100-2300-006-52-3103	PROF/GEN/LAW LIAB\INSURAN	848	1,120	1,200	1,083	1,200	1,200
100-2300-006-52-3201	TELEPHONE	1,387	1,719	1,350	1,132	600	600
100-2300-006-52-3602	JURY FEES	4,354	260	4,000	-	5,000	5,000
100-2300-006-52-3603	RECORDERS FEES	25,770	15,471	30,000	334	30,000	30,000
100-2300-006-52-3604	COURT WITNESS FEES	-	-	300	-	-	-
100-2300-006-52-3701	PER DIEM & TRAVEL	595	-	1,500	-	1,250	1,250
100-2300-006-52-3702	TRAINING SCHOOLS & SEMINA	2,425	2,384	3,500	1,026	3,500	3,500
100-2300-006-52-3605	INTERPRETERS	150	268	1,000	-	3,500	3,500
100-2300-006-52-3705	MEMBERSHIP DUES	653	250	500	379	500	500
Total Services		**85,282**	**71,556**	**94,550**	**25,258**	**48,550**	**48,550**
100-2300-006-53-1101	OFFICE SUPPLIES	2,148	731	2,000	268	2,000	2,000
100-2300-006-53-1270	GAS & DIESEL FUEL	978	189	400	59	400	400
Total Supplies		**3,126**	**919**	**2,400**	**327**	**2,400**	**2,400**
100-2300-006-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
100-2300-006-58-1200	CAPITAL LEASE PRINCIPAL	533	554	575	288	618	618
100-2300-006-58-2200	CAPITAL LEASE INTEREST	16	22	-	-	-	-
Total Other		549	575	575	288	618	618
Total Appropriations		**336,248**	**336,211**	**369,231**	**156,500**	**303,474**	**298,397**

006 - State Court - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(180,347)	(364,588)	(0)	(50,806)	-	
100-35-1120	STATE COURT FINES	516,595	700,799	369,231	207,306	-	552,000
Total Revenues		**336,248**	**336,211**	**369,231**	**156,500**	**-**	**552,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**253,603**

006 - State Court - Personnel

	Title	Full Time Equivalent (FTE)
	STATE COURT ADMINISTRATOR	1
	STATE COURT JUDGE	1
Total Personnel		2

007 - Court Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-2150-007-51-1100	SALARIES	-	-	-	-	-	-
100-2150-007-51-1300	OVERTIME	-	-	-	-	-	-
100-2150-007-51-2101	MEDICAL/LIFE INSURANCE	-	-	-	-	-	-
100-2150-007-51-2102	HEALTH INSURANCE	-	-	-	-	-	-
100-2150-007-51-2200	PAYROLL TAXES	-	-	-	-	-	-
100-2150-007-51-2401	RETIREMENT	-	-	-	-	-	-
100-2150-007-51-2600	UNEMPLOYMENT	-	-	-	-	-	-
100-2150-007-51-2700	WORKMEN'S COMPENSATION	-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
100-2150-007-52-1203	PUBLIC DEFENDERS	72,331	52,906	70,000	8,568	70,000	60,000
100-2150-007-52-1203-1	PUBLIC DEFENDER CONTRACT	242,820	303,149	391,046	149,075	391,046	401,404
100-2150-007-52-1203-2	PUB DEFEND OFFICE MAINT CONTRACT	-	-	-	27,587	-	58,414
100-2150-007-52-1203-3	STATE COURT PUB DEFENDER	-	-	-	-	73,200	73,200
100-2150-007-52-1204	Cont.Agreement For serv-BUDGET	170,925	203,067	145,000	89,304	233,881	233,881
100-2150-007-52-3201	TELEPHONE	4,357	5,008	4,260	2,720	4,260	5,500
100-2150-007-52-3602	JURY FEES	61,953	104,653	60,000	54,539	60,000	100,000
100-2150-007-52-3604	COURT WITNESS FEES	4,503	-	4,000	-	4,000	-
100-2150-007-52-3605	Juvenile Court expenses	-	-	-	-	-	-
100-2150-007-52-3606	OGEECHEE JC DRUG COURT GRANT	18,089	18,890	18,000	6,948	18,000	19,000
100-2150-007-52-3613	BUDGET REQUEST-COURT RECD	112,129	123,679	90,000	42,199	90,000	125,000
100-2150-007-52-3701	PER DIEM & TRAVEL	-	885	-	98	-	-
Total Services		**687,107**	**812,237**	**782,306**	**381,038**	**944,387**	**1,076,399**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
100-2150-007-54-2501	OFFICE EQUIPMENT	-	671,899	-	-	-	-
Total Capital		**-**	**671,899**	**-**	**-**	**-**	**-**
100-2150-007-58-1200	CAPITAL LEASE PRINCIPAL	-	-	-	-	2,228	2,228
Total Other		**-**	**-**	**-**	**-**	2,228	2,228
Total Appropriations		**687,107**	**1,484,137**	**782,306**	**381,038**	**946,615**	**1,078,627**

007 - Court Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	629,847
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	277,183
	OTHER GENERAL REVENUES	-	-	-	-	-	171,598
	COMBINED REVENUES PRIOR YEAR	687,107	1,484,137	782,306	381,038	-	-
Total Revenues		**687,107**	**1,484,137**	**782,306**	**381,038**	**-**	**1,078,627**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

007 - Court Services - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

008 - Board of Elections - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1410-008-51-1100	SALARIES	251,788	347,353	329,245	173,176	389,838	389,838
100-1410-008-51-1101	RAISES	-	-	19,755	-	11,695	19,492
100-1410-008-51-1300	OVERTIME	5,471	6,529	-	3,628	-	-
100-1410-008-51-2101	MEDICAL/LIFE INSURANCE	1,579	1,897	1,192	1,063	1,625	2,599
100-1410-008-51-2102	HEALTH INSURANCE	48,571	42,175	67,001	20,676	56,107	56,107
100-1410-008-51-2200	PAYROLL TAXES	18,046	25,232	26,698	12,709	30,717	31,314
100-1410-008-51-2401	RETIREMENT	10,024	12,610	16,209	8,794	20,053	16,802
100-1410-008-51-2600	UNEMPLOYMENT	636	695	593	189	638	638
100-1410-008-51-2700	WORKMEN'S COMPENSATION	725	693	628	315	883	737
Total Personnel		**336,841**	**437,184**	**461,321**	**220,551**	**511,557**	**517,527**
100-1410-008-52-1302	ELECTION FEES	17,774	29,763	35,030	17,936	40,189	40,189
100-1410-008-52-2201	R&M FIRST SERV VECH MAINT	-	-	-	-	1,500	1,500
100-1410-008-52-2202	R & M - GENERAL(BUILDING)	859	538	-	1,182	-	-
100-1410-008-52-2208	COMPUTER MAINT. AGREEMENTS	30,861	32,721	41,047	16,596	43,531	43,531
100-1410-008-52-2321	OPERATING LEASES/RENTAL COPIER	105	976	3,493	352	3,493	3,493
100-1410-008-52-3101	PROPERTY INSURANCE	1,267	2,921	3,000	2,748	2,800	2,800
100-1410-008-52-3102	AUTO,TRK,EQ - INSURANCE	1,076	1,179	1,200	1,319	1,350	1,350
100-1410-008-52-3103	PROF/GEN/LAW LIAB\INSURAN	1,507	1,837	1,900	1,840	1,900	1,900
100-1410-008-52-3104	PROPERTY INSURANCE - VOTING MA	661	-	600	-	-	-
100-1410-008-52-3201	TELEPHONE	2,841	5,600	5,000	2,194	5,000	5,000
100-1410-008-52-3301	ADVERTISEMENT	1,438	3,338	3,500	1,298	3,500	3,500
100-1410-008-52-3701	PER DIEM & TRAVEL	2,149	1,593	1,626	395	4,842	4,842
100-1410-008-52-3702	TRAINING SCHOOLS & SEMINARS	1,650	1,630	2,070	1,206	5,400	5,400
100-1410-008-52-3705	MEMBERSHIP DUES	315	-	405	-	405	405
Total Services		**62,502**	**82,097**	**98,871**	**47,066**	**113,910**	**113,910**
100-1410-008-53-1101	OFFICE SUPPLIES	3,350	3,535	6,000	1,127	6,000	6,000
100-1410-008-53-1104	POSTAGE	5,333	12,476	12,802	5,553	12,802	12,802
100-1410-008-53-1115	ELECTION OPERATION SUPPLY	3,432	14,429	15,514	7,574	15,514	15,514
100-1410-008-53-1210	UTILITIES	6,920	9,122	8,800	4,817	8,800	8,800
100-1410-008-53-1270	GAS & DIESEL FUEL	775	1,906	1,000	688	1,000	1,000
Total Supplies		**19,810**	**41,468**	**44,116**	**19,759**	**44,116**	**44,116**
100-1410-008-54-2501	NEW VOTING MACHINES	22,184	228,855	94,287	80,500	-	-
100-1410-008-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**22,184**	**228,855**	**94,287**	**80,500**	**-**	**-**
100-1410-008-58-1200	CAPITAL LEASE PRINCIPAL	3,240	5,804	7,436	3,718	7,591	7,591
100-1410-008-58-2200	CAPITAL LEASE INTEREST	346	1,632	-	-	-	-
Total Other		3,586	7,436	7,436	3,718	7,591	7,591
Total Appropriations		**444,923**	**797,040**	**706,031**	**371,593**	**677,174**	**683,144**

008 - Board of Elections - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	393,071
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	172,983
	OTHER GENERAL REVENUES	-	-	-	-	-	107,090
	COMBINED REVENUES PRIOR YEAR	444,922	770,967	701,031	371,593	-	-
100-34-1910	ELECTION QUALIFYING FEE	0	26,072	5,000	-	-	10,000
Total Revenues		**444,923**	**797,040**	**706,031**	**371,593**	**-**	**683,144**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

008 - Board of Elections - Personnel

Title	Full Time Equivalent (FTE)
ADMINISTRATIVE ASSISTANT	**2.50**
ASSISTANT DIRECTOR OF ELECTIONS & REGISTRATION	**1.00**
DEPUTY REGISTRAR	**1.00**
DIRECTOR OF ELECTIONS AND REGISTSRATION	**1.00**
ELECTION BOARD	**0.05**
POLL WORKER	**1.54**
POLL WORKER ASST MANAGER	**2.03**
POLL WORKER MANAGER	**0.74**
Total Personnel	**9.86**

009 - Juvenile Court - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-2600-009-51-1100	SALARIES	124,000	123,499	113,996	90,221	192,400	186,796
100-2600-009-51-1101	RAISES	-	-	6,840	-	5,604	9,340
100-2600-009-51-1300	OVERTIME	-	-	-	-	-	-
100-2600-009-51-2101	MEDICAL/LIFE INSURANCE	-	-	-	192	325	520
100-2600-009-51-2102	HEALTH INSURANCE	7,259	6,124	16,704	9,147	13,706	13,706
100-2600-009-51-2200	PAYROLL TAXES	9,486	9,448	9,244	6,902	14,719	15,004
100-2600-009-51-2401	RETIREMENT	5,000	4,979	-	3,993	5,474	4,586
100-2600-009-51-2600	UNEMPLOYMENT	91	38	46	-	91	91
100-2600-009-51-2700	WORKMEN'S COMPENSATION	309	248	218	162	423	353
Total Personnel		**146,146**	**144,334**	**147,047**	**110,617**	**232,742**	**230,397**
100-2600-009-52-1101	CONSULTANT	35,000	28,678	35,000	9,360	35,000	35,000
100-2600-009-52-1202	ATTORNEY & PROFESSIONAL SERVICES	120,000	110,000	180,000	85,000	180,000	180,000
100-2600-009-52-1204	MEDIATION SERVICES	-	-	-	-	-	-
100-2600-009-52-3103	PROF/GEN/LAW LIAB\INSURAN	461	563	600	586	600	600
100-2600-009-52-3201	TELEPHONE	-	-	-	121	-	-
100-2600-009-52-3603	RECORDERS FEES	35,295	39,448	40,000	6,598	40,000	40,000
100-2600-009-52-3605	INTERPRETERS	-	356	700	-	1,000	1,000
100-2600-009-52-3701	PER DIEM & TRAVEL	7,924	7,373	5,500	2,361	6,600	6,600
100-2600-009-52-3702	TRAINING SCHOOLS & SEMINARS	-	796	1,184	-	2,200	2,200
100-2600-009-52-3705	MEMBERSHIP DUES	940	440	220	325	775	775
Total Services		**199,620**	**187,654**	**263,204**	**104,352**	**266,175**	**266,175**
100-2600-009-53-1101	OFFICE SUPPLIES	265	-	500	318	2,500	2,500
Total Supplies		**265**	**-**	**500**	**318**	**2,500**	**2,500**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**346,031**	**331,988**	**410,751**	**215,286**	**501,417**	**499,072**

009 - Juvenile Court - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	129,208
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	56,862
	OTHER GENERAL REVENUES	-	-	-	-	-	35,202
	COMBINED REVENUES PRIOR YEAR	64,881	67,516	405,111	170,663	-	
100-33-7005	JUVENILE COURT IGA	272,963	259,963	-	43,000	-	270,000
100-35-1160	JUVENILE COURT FINES	8,188	4,509	5,640	1,623	-	7,800
Total Revenues		**346,031**	**331,988**	**410,751**	**215,286**	**-**	**499,072**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

009 - Juvenile Court - Personnel

	Title	Full Time Equivalent (FTE)
	JUVENILE COURT JUDGE	**0.5**
	CLERK OF JUVENILE COURT	**1**
Total Personnel		**1.5**

010 - Magistrate Court - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-2400-010-51-1100	SALARIES	373,888	415,527	452,785	210,769	482,338	482,338
100-2400-010-51-1101	RAISES	-	-	26,879	-	14,326	18,891
100-2400-010-51-1300	OVERTIME	1,238	701	-	646	-	-
100-2400-010-51-2101	MEDICAL/LIFE INSURANCE	3,337	3,819	2,925	1,904	2,600	4,159
100-2400-010-51-2102	HEALTH INSURANCE	67,770	76,229	97,243	31,935	76,820	76,820
100-2400-010-51-2200	PAYROLL TAXES	28,036	31,268	36,694	16,004	37,995	38,344
100-2400-010-51-2401	RETIREMENT	14,593	17,104	35,015	9,834	34,979	29,004
100-2400-010-51-2600	UNEMPLOYMENT	335	310	410	10	410	410
100-2400-010-51-2700	WORKMEN'S COMPENSATION	4,607	3,835	2,577	2,006	3,014	2,839
Total Personnel		**493,804**	**548,792**	**654,528**	**273,110**	**652,482**	**652,805**
100-2400-010-52-2201	VEHICLE MAINTENANCE	-	-	-	-	3,000	3,000
100-2400-010-52-2208	COMPUTER MAINT. AGREEMNTS	2,750	3,000	4,200	1,450	4,200	4,200
100-2400-010-52-2321	OPERATING LEASES/RENTAL COPIER	261	220	1,320	20	-	-
100-2400-010-52-3102	AUTO,TRK,EQ - INSURANCE	3,227	3,536	3,600	2,639	2,700	2,700
100-2400-010-52-3103	PROF/GEN/LAW LIAB\INSURAN	1,861	2,465	2,500	2,610	2,700	2,700
100-2400-010-52-3201	TELEPHONE	2,138	2,395	2,200	1,137	2,400	2,400
100-2400-010-52-3301	ADVERTISEMENT	250	-	100	-	-	-
100-2400-010-52-3701	PER DIEM & TRAVEL	2,965	2,894	5,000	-	5,000	5,000
100-2400-010-52-3705	MEMBERSHIP DUES	390	1,981	2,500	45	2,500	2,500
Total Services		**13,840**	**16,491**	**21,420**	**7,901**	**22,500**	**22,500**
100-2400-010-53-1101	OFFICE SUPPLIES	11,670	11,730	10,000	5,118	12,000	12,000
100-2400-010-53-1104	POSTAGE	7,222	5,122	6,000	1,776	6,000	6,000
100-2400-010-53-1270	GAS & DIESEL FUEL	7,897	7,677	7,000	2,635	8,000	8,000
100-2400-010-53-1701	UNIFORMS	3,629	2,382	4,000	-	4,000	4,000
Total Supplies		**30,418**	**26,910**	**27,000**	**9,529**	**30,000**	**30,000**
100-2400-010-54-2501	OFFICE EQUIPMENT	-	-	-	-	-	-
100-2400-010-54-2201	AUTOS & TRUCKS	-	22	-	306	-	-
100-2400-010-54-9999	LEASED EQUIPMENT	-	31,542	-	-	-	-
Total Capital		**-**	**31,564**	**-**	**306**	**-**	**-**
100-2400-010-58-1200	CAPITAL LEASE PRINCIPAL	12,692	14,553	23,256	11,628	23,411	23,411
100-2400-010-58-2200	CAPITAL LEASE INTEREST	2,633	2,306	-	-	-	-
Total Other		15,325	16,859	23,256	11,628	23,411	23,411
Total Appropriations		**553,388**	**640,616**	**726,204**	**302,472**	**728,393**	**728,716**

010 - Magistrate Court - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	323,217
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	142,241
	OTHER GENERAL REVENUES	-	-	-	-	-	88,058
	COMBINED REVENUES PRIOR YEAR	408,024	457,957	558,204	228,346	-	-
100-35-1130	CHIEF MAGISTRATE FEES	145,363	182,659	168,000	74,127	-	175,200
Total Revenues		**553,388**	**640,616**	**726,204**	**302,472**	**-**	**728,716**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

010 - Magistrate Court - Personnel

Title	Full Time Equivalent (FTE)
CHIEF MAGISTRATE JUDGE	**1**
DEPUTY CLERK	**4**
DEPUTY SHERIFF	**2**
MAGISTRATE JUDGE	**1.5**
Total Personnel	**8.5**

011 - County Commissioners - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1130-011-51-1100	SALARIES	342,092	377,711	375,214	212,908	383,094	378,497
100-1130-011-51-1101	RAISES	-	-	22,513	-	11,355	7,760
100-1130-011-51-1300	OVERTIME	886	2,250	-	943	-	-
100-1130-011-51-2101	MEDICAL/LIFE INSURANCE	3,257	3,515	2,600	1,427	2,600	4,159
100-1130-011-51-2102	HEALTH INSURANCE	130,664	144,021	129,126	55,255	104,198	104,198
100-1130-011-51-2200	PAYROLL TAXES	24,099	26,831	30,426	15,534	30,175	29,549
100-1130-011-51-2401	RETIREMENT	17,348	19,735	29,034	13,364	28,795	23,175
100-1130-011-51-2600	UNEMPLOYMENT	91	92	365	-	365	365
100-1130-011-51-2700	WORKMEN'S COMPENSATION	3,163	3,088	3,601	1,834	3,881	3,553
Total Personnel		**521,601**	**577,242**	**592,878**	**301,265**	**564,462**	**551,256**
100-1130-011-52-1101	CONSULTANT	-	-	3,000	-	3,000	3,000
100-1130-011-52-1202	ATTORNEY & PROFESSIONAL SERVIC	-	15,358	-	-	-	-
100-1130-011-52-2201	VEHICLE MAINTENANCE	-	-	-	-	1,500	1,500
100-1130-011-52-2208	COMPUTER MAINT. AGREEMENTS	12,819	8,857	15,400	12,731	15,400	15,400
100-1130-011-52-2321	OPERATING LEASES/RENTAL COPIERS	-	-	-	33	-	-
100-1130-011-52-3102	AUTO,TRUCK,EQUIPMENT INSURANCE	3,227	7,072	2,000	1,319	2,000	2,000
100-1130-011-52-3103	PROF/GEN/LAW LIAB\INSURAN	1,659	2,288	2,300	2,364	2,300	2,300
100-1130-011-52-3201	TELEPHONE	5,311	4,494	5,300	2,183	5,300	5,300
100-1130-011-52-3201-1	PAGERS/CELLS/LINKS	-	-	-	-	-	-
100-1130-011-52-3301	ADVERTISEMENT	2,054	2,975	15,000	1,140	15,000	15,000
100-1130-011-52-3500	AUTO ALLOWANCE	-	-	-	-	-	-
100-1130-011-52-3701	PER DIEM & TRAVEL	15,998	27,712	25,000	11,500	25,000	25,000
100-1130-011-52-3701-06	CONVENTION, DUES & TRAVL-FLOYD	4,324	6,834	-	1,494	-	-
100-1130-011-52-3701-2	CONVENTIONS, DUES & TRAVL-R.LO	3,790	1,467	-	-	-	-
100-1130-011-52-3701-6	CONVENTIONS, DUES & TRAVL-KEIF	6,644	5,042	-	2,220	-	-
100-1130-011-52-3701-7	CONVENTION, DUES & TRAVL - DEL	3,918	5,485	-	4,819	-	-
100-1130-011-52-3701-8	CONVENTION, DUES & TRAVL-CORBI	4,695	5,722	-	2,103	-	-
100-1130-011-52-3701-9	CONVENTION, DUES & TRAVL-BURDE	2,771	3,234	-	2,024	-	-
100-1130-011-52-3701-10	CONVENTION, DUES & TRAVL-RAHN	-	-	-	3,125	-	-
100-1130-011-52-3701-11	CONVENTION, DUES & TRAVL-HELMEY	-	-	-	3,167	-	-
100-1130-011-52-3702	TRAINING SCHOOLS & SEMINA	50	3,500	5,000	-	5,000	5,000
100-1130-011-52-3705	MEMBERSHIP DUES	111	80	2,000	80	2,000	2,000
100-1130-011-52-3902	CONTINGENCY	-	-	-	-	-	-
Total Services		**67,371**	**100,119**	**75,000**	**50,303**	**76,500**	**76,500**
100-1130-011-53-1101	OFFICE SUPPLIES	396	199	3,000	136	3,000	3,000
100-1130-011-53-1102	OPERATING SUPPLIES	13,578	6,854	8,000	4,326	8,000	8,000
100-1130-011-53-1270	GAS & DIESEL FUEL	148	244	1,000	46	1,000	1,000
100-1130-011-53-1301	GROCERIES	-	617	-	-	-	-
100-1130-011-53-1402	PRINTING & PUBLICATIONS	-	-	1,000	720	1,000	1,000
Total Supplies		**14,122**	**7,915**	**13,000**	**5,228**	**13,000**	**13,000**
100-1130-011-54-2201	AUTOS & TRUCKS	-	-	-	-	-	-
100-1130-011-54-2501	OFFICE EQUIPMENT	-	-	-	-	-	-
100-1130-011-54-2502	OTHER EQUIPMENT	-	-	-	-	-	-
100-1130-011-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
100-1130-011-58-1200	CAPITAL LEASE PRINCIPAL	4,210	4,764	8,201	437	940	940
100-1130-011-58-2200	CAPITAL LEASE INTEREST	126	185	-	-	-	-
Total Other		4,336	4,949	8,201	437	940	940
Total Appropriations		**607,429**	**690,225**	**689,079**	**357,232**	**654,901**	**641,696**

011 - County Commissioners - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	374,708
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	164,901
	OTHER GENERAL REVENUES	-	-	-	-	-	102,087
	COMBINED REVENUES PRIOR YEAR	607,429	690,225	689,079	357,232	-	-
Total Revenues		**607,429**	**690,225**	**689,079**	**357,232**	**-**	**641,696**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

011 - County Commissioners - Personnel

	Title	Full Time Equivalent (FTE)
	CHAIRMAN AT LARGE	**1**
	COMMISSIONER	**5**
	COUNTY CLERK	**1**
	DEPUTY COUNTY CLERK	**1**
Total Personnel		**8**

012 - Tax Assessors - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1550-012-51-1100	SALARIES	592,409	655,040	665,797	332,705	738,160	709,165
100-1550-012-51-1101	RAISES	-	-	39,948	-	20,870	34,783
100-1550-012-51-1300	OVERTIME	2,738	2,358	-	1,365	-	-
100-1550-012-51-2101	MEDICAL/LIFE INSURANCE	5,636	6,334	4,874	3,066	4,874	7,798
100-1550-012-51-2102	HEALTH INSURANCE	163,036	207,524	240,023	104,945	236,272	236,272
100-1550-012-51-2200	PAYROLL TAXES	43,786	47,978	53,989	24,521	58,066	56,912
100-1550-012-51-2401	RETIREMENT	30,333	34,245	51,055	21,902	42,285	34,032
100-1550-012-51-2600	UNEMPLOYMENT	838	635	912	2	912	912
100-1550-012-51-2700	WORKMEN'S COMPENSATION	9,625	9,543	8,038	4,633	9,675	8,992
Total Personnel		**848,402**	**963,657**	**1,064,637**	**493,140**	**1,111,114**	**1,088,866**
100-1550-012-52-1101	CONSULTANT	6,900	7,405	6,900	500	6,900	6,900
100-1550-012-52-1201	AUDITORS	8,650	-	-	-	-	-
100-1550-012-52-1202	ATTORNEY & PROFESSIONAL SERVIC	-	14,175	8,000	-	8,000	8,000
100-1550-012-52-1304	MAPPING	49,226	57,861	58,284	3,375	58,284	58,284
100-1550-012-52-2201	VEHICLE MAINTENANCE	-	-	-	-	8,000	8,000
100-1550-012-52-2208	COMPUTER MAINT. AGREEMNTS	48,154	48,647	58,771	33,051	59,101	59,101
100-1550-012-52-2321	OPERATING LEASES/RENTAL COPIER	-	230	-	232	2,900	2,900
100-1550-012-52-3102	AUTO,TRK,EQ - INSURANCE	5,378	4,715	5,378	6,597	5,378	5,378
100-1550-012-52-3103	PROF/GEN/LAW LIAB\INSURAN	6,173	3,675	4,450	4,245	4,450	4,450
100-1550-012-52-3201	TELEPHONE	5,171	7,274	5,120	2,327	5,120	5,120
100-1550-012-52-3301	ADVERTISEMENT	52	52	52	-	52	52
100-1550-012-52-3701	PER DIEM & TRAVEL	7,675	4,604	16,509	1,543	16,509	16,509
100-1550-012-52-3702	TRAINING SCHOOLS & SEMINA	6,590	5,258	10,019	1,406	10,808	10,808
100-1550-012-52-3705	MEMBERSHIP DUES	1,300	1,235	1,490	964	1,690	1,690
100-1550-012-52-3916	BANK CHARGES	218	181	500	60	1,000	1,000
Total Services		**145,485**	**155,309**	**175,473**	**54,299**	**188,192**	**188,192**
100-1550-012-53-1101	OFFICE SUPPLIES	8,314	6,929	14,310	1,061	14,310	14,310
100-1550-012-53-1102	OPERATING SUPPLIES	-	-	-	-	-	-
100-1550-012-53-1104	POSTAGE	4,761	8,968	10,388	3,105	10,338	10,338
100-1550-012-53-1270	GAS & DIESEL FUEL	4,529	5,435	3,500	1,589	3,500	3,500
100-1550-012-53-1402	PRINTING & PUBLICATIONS	30,871	37,312	36,822	2,527	36,822	36,822
100-1550-012-53-1701	UNIFORMS	-	705	-	-	-	-
Total Supplies		**48,474**	**59,349**	**65,020**	**8,281**	**64,970**	**64,970**
100-1550-012-54-2201	AUTOS & TRUCKS	-	75	-	34	-	-
100-1550-012-54-2501	OFFICE EQUIPMENT	-	-	-	-	-	-
100-1550-012-54-2502	OTHER EQUIPMENT	-	-	-	-	-	-
100-1550-012-54-3000	SBITA	-	31,718	-	-	-	-
Total Capital		**-**	**31,793**	**-**	**34**	**-**	**-**
100-1550-012-58-1200	CAPITAL LEASE PRINCIPAL	2,536	31,760	26,158	13,079	26,369	26,369
100-1550-012-58-2200	CAPITAL LEASE INTEREST	76	5,298	-	-	-	-
Total Other		**2,612**	**37,058**	**26,158**	**13,079**	**26,369**	**26,369**
Total Appropriations		**1,044,973**	**1,247,168**	**1,331,289**	**568,834**	**1,390,645**	**1,368,397**

012 - Tax Assessors - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	798,877
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	351,570
	OTHER GENERAL REVENUES	-	-	-	-	-	217,649
	COMBINED REVENUES PRIOR YEAR	1,044,608	1,246,907	1,330,989	568,759	-	-
100-34-1100	CUVA ADMIN FEE	365	261	300	75	-	300
Total Revenues		**1,044,973**	**1,247,168**	**1,331,289**	**568,834**	**-**	**1,368,397**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

012 - Tax Assessors - Personnel

Title	Full Time Equivalent (FTE)
ASSESSOR BOARD	**0.05**
PROPERTY APPRAISER	**13**
CHIEF APPRAISER	**1**
DATA ENTRY/PLAT SPECIALIST	**1**
Total Personnel	**15.05**

013 - Tax Commissioner - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1545-013-51-1100	SALARIES	482,025	495,008	547,575	235,464	679,860	649,221
100-1545-013-51-1101	RAISES	-	-	32,855	-	19,165	27,344
100-1545-013-51-1300	OVERTIME	1,514	484	-	1,620	-	-
100-1545-013-51-2101	MEDICAL/LIFE INSURANCE	4,736	4,837	4,008	2,233	4,468	7,148
100-1545-013-51-2102	HEALTH INSURANCE	148,750	147,627	175,034	54,985	199,376	199,376
100-1545-013-51-2200	PAYROLL TAXES	35,098	36,031	44,403	17,629	53,475	51,757
100-1545-013-51-2401	RETIREMENT	28,816	32,100	42,371	18,914	51,029	40,594
100-1545-013-51-2600	UNEMPLOYMENT	704	515	593	59	638	638
100-1545-013-51-2700	WORKMEN'S COMPENSATION	1,219	983	1,045	371	1,538	1,218
Total Personnel		**702,861**	**717,585**	**847,883**	**331,274**	**1,009,549**	**977,297**
100-1545-013-52-1202	ATTORNEY & PROFESSTIONAL SERVI	201	-	17,000	-	5,000	5,000
100-1545-013-52-2201	VEHICLE MAINTENANCE	-	-	-	-	2,000	2,000
100-1545-013-52-2202	R&M - GENERAL(BUILDING)	312	312	312	156	-	-
100-1545-013-52-2208	COMPUTER MAINT. AGREEMNTS	-	-	22,000	-	24,600	24,600
100-1545-013-52-2321	OPERATING LEASES/RENTAL COPIER	105	510	-	140	300	300
100-1545-013-52-3102	AUTO,TRK,EQ - INSURANCE	1,076	1,179	1,200	1,319	1,400	1,400
100-1545-013-52-3103	PROF/GEN/LAW LIAB\INSURAN	2,810	3,533	3,000	3,381	3,500	3,500
100-1545-013-52-3201	TELEPHONE	2,694	3,107	2,640	1,575	3,000	3,000
100-1545-013-52-3301	ADVERTISEMENT	3,770	6,985	10,000	-	12,000	12,000
100-1545-013-52-3701	PER DIEM & TRAVEL	3,783	5,521	8,500	5,718	8,500	8,500
100-1545-013-52-3702	TRAINING SCHOOLS & SEMINA	6,097	2,587	6,000	1,477	6,000	6,000
100-1545-013-52-3705	MEMBERSHIP DUES	1,006	721	800	-	1,150	1,150
Total Services		**21,853**	**24,456**	**71,452**	**13,765**	**67,450**	**67,450**
100-1545-013-53-1101	OFFICE SUPPLIES	27,041	19,274	29,500	8,487	30,500	30,500
100-1545-013-53-1104	POSTAGE	64,162	74,049	56,000	39,021	75,000	75,000
100-1545-013-53-1270	GAS & DIESEL FUEL	316	369	500	67	500	500
100-1545-013-53-1402	PRINTING & PUBLICATIONS	-	294	2,000	-	2,000	2,000
Total Supplies		**91,519**	**93,987**	**88,000**	**47,575**	**108,000**	**108,000**
100-1545-013-54-2201	AUTOS & TRUCKS	-	572	-	11	-	-
100-1545-013-54-2501	OFFICE EQUIPMENT	-	-	-	1,250	-	-
100-1545-013-54-9999	LEASED EQUIPMENT	3,358	34,663	-	-	-	-
Total Capital		**3,358**	**35,235**	**-**	**1,261**	**-**	**-**
100-1545-013-58-1200	CAPITAL LEASE PRINCIPAL	1,851	2,833	7,607	5,081	10,292	10,292
100-1545-013-58-2200	CAPITAL LEASE INTEREST	54	299	-	-	-	-
Total Other		1,905	3,133	7,607	5,081	10,292	10,292
Total Appropriations		**821,496**	**874,396**	**1,014,942**	**398,957**	**1,195,291**	**1,163,039**

013 - Tax Commissioner - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(381,258)	(402,937)	-	(930,773)	-	-
100-34-1600	MOTOR VEH MAILING FEES	1,419	15,017	35,000	17,330	-	35,000
100-34-1940	COMMISSION EARNED	1,201,335	1,262,316	979,942	1,312,399	-	1,300,000
Total Revenues		**821,496**	**874,396**	**1,014,942**	**398,957**	**-**	**1,335,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**171,961**

013 - Tax Commissioner - Personnel

Title	Full Time Equivalent (FTE)
ACCOUNTING GENERALIST I	1
CHIEF DEPUTY TAX COMMISSIONER	1
EXECUTIVE ASSISTANT	1
EX-OFFICIO DEPUTY SHERIFF	1
MOTOR VEHICLE SUPERVISOR	1
OFFICE MANAGER	1
PROPERTY TAX SUPERVISOR	1
TAX COMMISSIONER	1
DRIVE-THRU AGENT	1
TAX/TAG AGENT	5
Total Personnel	**14**

014 - Human Resource Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1540-014-51-1100	SALARIES	249,478	286,035	283,920	159,404	314,184	314,184
100-1540-014-51-1101	RAISES	-	-	17,035	-	9,895	16,492
100-1540-014-51-1110	PERFORMANCE AWARD	14,768	15,786	16,000	9,589	16,000	16,000
100-1540-014-51-1300	OVERTIME	1,223	3,087	-	986	-	-
100-1540-014-51-2101	MEDICAL/LIFE INSURANCE	2,093	2,491	1,625	1,356	1,625	2,404
100-1540-014-51-2102	HEALTH INSURANCE	58,208	47,175	57,736	21,210	88,398	88,398
100-1540-014-51-2200	PAYROLL TAXES	18,869	21,546	23,023	11,910	24,862	25,272
100-1540-014-51-2401	RETIREMENT	12,922	13,440	21,970	11,280	23,725	20,459
100-1540-014-51-2600	UNEMPLOYMENT	219	338	228	-	228	228
100-1540-014-51-2700	WORKMEN'S COMPENSATION	639	577	542	289	715	614
Total Personnel		**358,419**	**390,476**	**422,078**	**216,024**	**479,633**	**484,053**
100-1540-014-52-1202	ATTORNEY & PROFESSIONAL SERVICES	5,035	3,808	2,000	35	2,000	2,000
100-1540-014-52-2211	COVID RELATED EXPENSES	-	-	-	-	-	-
100-1540-014-52-2321	OPERATING LEASES/RENTAL COPIERS	(256)	6,002	-	4,968	5,000	5,000
100-1540-014-52-3103	PROF/GEN/LAW LIAB/INS	1,226	1,512	1,600	1,683	1,700	1,700
100-1540-014-52-3201	TELEPHONE	2,658	2,983	2,700	1,356	2,300	2,300
100-1540-014-52-3301	ADVERTISEMENT	-	-	1,500	-	1,500	1,500
100-1540-014-52-3601	ADMIN FEES - INSURANCE	60,219	73,913	68,500	35,646	72,000	72,000
100-1540-014-52-3602	ADMIN FEES - RETIREMENT	66,909	66,384	70,000	17,699	70,000	70,000
100-1540-014-52-3701	PER DIEM & TRAVEL	611	1,903	6,000	1,716	8,000	8,000
100-1540-014-52-3702	TRAINING SCHOOLS & SEMINARS	4,199	8,030	10,000	(165)	10,000	10,000
100-1540-014-52-3705	MEMBERSHIP DUES	732	1,173	1,000	840	1,000	1,000
100-1540-014-52-3915	BACKGROUND CHECKS & MEDICAL	13,771	16,293	15,000	6,580	15,000	15,000
Total Services		**155,104**	**182,001**	**178,300**	**70,358**	**188,500**	**188,500**
100-1540-014-53-1101	OFFICE SUPPLIES	5,046	5,793	6,000	2,617	6,000	6,000
100-1540-014-53-1102	OPERATING SUPPLIES	-	-	700	-	1,000	1,000
100-1540-014-53-1104	POSTAGE	98	18	200	-	200	200
100-1540-014-53-1105	ACCG SAFETY GRANT	2,324	-	-	(2,153)	-	-
100-1540-014-53-1110	WELLNESS FAIR	11,715	3,298	15,000	4,597	15,000	15,000
100-1540-014-53-1270	GAS & DIESEL FUEL	333	482	500	199	500	500
100-1540-014-53-1402	PRINTING & PUBLICATIONS	1,768	1,196	2,000	761	2,000	2,000
Total Supplies		**21,284**	**10,788**	**24,400**	**6,020**	**24,700**	**24,700**
100-1540-014-54-2501	OFFICE EQUIPMENT	-	-	-	-	-	-
100-1540-014-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
100-1540-014-58-1200	CAPITAL LEASE PRINCIPAL	5,992	3,218	3,342	1,671	3,593	3,593
100-1540-014-58-2200	CAPITAL LEASE INTEREST	171	125	-	-	-	-
Total Other		6,163	3,342	3,342	1,671	3,593	3,593
Total Appropriations		**540,970**	**586,607**	**628,121**	**294,073**	**696,426**	**700,846**

014 - Human Resource Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	404,576
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	178,046
	OTHER GENERAL REVENUES	-	-	-	-	-	110,224
	COMBINED REVENUES PRIOR YEAR	531,481	578,662	628,121	286,300	-	-
100-33-4142	ACCG SAFETY GRANT	9,490	7,945	-	7,772	-	8,000
Total Revenues		**540,970**	**586,607**	**628,121**	**294,073**	**-**	**700,846**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

014 - Human Resource Services - Personnel

Title	Full Time Equivalent (FTE)
ASSISTANT DIRECTOR OF HUMAN RESOURCES AND RISK MAI	1
DIRECTOR OF HUMAN RESOURCES AND RISK MANAGEMENT	1
HEALTH, WELLNESS, AND SAFETY COORDINATOR	1
HUMAN RESOURCE GENERALIST	1
HRIS PAYROLL MANAGER	1
Total Personnel	**5**

015 - Finance & Accounting Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1510-015-51-1100	SALARIES	380,553	412,629	430,146	228,948	594,515	598,675
100-1510-015-51-1101	RAISES	-	-	25,809	-	17,835	29,934
100-1510-015-51-1300	OVERTIME	5,776	2,150	-	1,223	-	-
100-1510-015-51-2101	MEDICAL/LIFE INSURANCE	2,915	3,542	2,491	1,839	2,925	4,679
100-1510-015-51-2102	HEALTH INSURANCE	76,264	98,538	139,916	49,670	150,639	150,639
100-1510-015-51-2200	PAYROLL TAXES	29,525	31,323	34,881	17,402	46,845	48,089
100-1510-015-51-2401	RETIREMENT	19,290	21,398	31,712	14,280	44,078	37,194
100-1510-015-51-2600	UNEMPLOYMENT	366	(935)	456	34	456	456
100-1510-015-51-2700	WORKMEN'S COMPENSATION	973	827	821	398	1,347	1,131
Total Personnel		**515,661**	**569,472**	**666,231**	**313,795**	**858,640**	**870,796**
100-1510-015-52-1101	CONSULTANT	-	5,000	30,000	35,000	30,000	31,200
100-1510-015-52-1201	AUDITORS	54,400	61,510	60,000	36,300	60,000	60,000
100-1510-015-52-2202	R&M - GENERAL(BUILDING)	-	-	-	-	-	-
100-1510-015-52-2321	OPERATING LEASES/RENTAL COPIER	3,199	1,589	20,000	249	20,000	-
100-1510-015-52-3102	AUTO,TRUCK,EQUIPMENT INSURANCE	1,076	1,179	-	1,319	-	-
100-1510-015-52-3103	PROF/GEN/LAW LIAB\INSURAN	2,086	2,464	2,500	2,729	2,800	2,800
100-1510-015-52-3201	TELEPHONE	14,386	14,174	16,000	7,502	16,000	10,900
100-1510-015-52-3606	CGRDC DUES	63,496	63,496	63,496	31,748	63,496	63,496
100-1510-015-52-3701	PER DIEM & TRAVEL	1,748	2,530	2,000	2,026	2,000	2,000
100-1510-015-52-3702	TRAINING SCHOOLS & SEMINA	458	458	1,500	478	3,000	3,000
100-1510-015-52-3705	MEMBERSHIP DUES	11,715	12,183	10,400	25,157	50,400	50,400
100-1510-015-52-3916	BANK CHARGES	9,891	10,230	8,000	5,446	11,000	11,000
100-1510-015-52-4000	RETURNED CHECK EXPENSE	-	-	-	-	-	-
Total Services		**162,454**	**174,813**	**213,896**	**147,956**	**258,696**	**234,796**
100-1510-015-53-1101	OFFICE SUPPLIES	11,317	9,739	13,000	26,784	13,000	13,000
100-1510-015-53-1102	OPERATING SUPPLIES	585	38	4,000	-	4,000	4,000
100-1510-015-53-1104	POSTAGE	6,348	5,198	6,400	1,313	6,400	6,400
100-1510-015-53-1210	UTILITIES	450	480	420	240	420	420
100-1510-015-53-1270	GAS & DIESEL FUEL	87	197	200	90	200	200
Total Supplies		**18,787**	**15,652**	**24,020**	**28,426**	**24,020**	**24,020**
100-1510-015-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
100-1510-015-58-1200	CAPITAL LEASE PRINCIPAL	2,669	2,700	2,805	1,402	3,015	3,015
100-1510-015-58-2200	CAPITAL LEASE INTEREST	79	105	-	-	-	-
Total Other		**2,748**	**2,805**	**2,805**	**1,402**	**3,015**	**3,015**
Total Appropriations		**699,650**	**762,741**	**906,952**	**491,579**	**1,144,371**	**1,132,627**

015 - Finance & Accounting Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	661,379
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	291,060
	OTHER GENERAL REVENUES	-	-	-	-	-	180,189
	COMBINED REVENUES PRIOR YEAR	699,650	762,741	906,952	491,579	-	-
Total Revenues		**699,650**	**762,741**	**906,952**	**491,579**	**-**	**1,132,627**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

015 - Finance & Accounting Services - Personnel

Title	Full Time Equivalent (FTE)
ACCOUNTING CLERK	**1**
ACCOUNTING GENERALIST II	**2**
ADMINISTRATIVE ASSISTANT I	**0.63**
DEPUTY DIRECTOR OF FINANCE	**1**
FINANCE DIRECTOR	**1**
ACCOUNTING MANAGER	**1**
PROCUREMENT & CONTRACTS	**1**
PURCHASING TECHNICIAN	**1**
PROJECT ACCOUNTANT II	**1**
Total Personnel	**9.63**

016 - Prison - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-3420-016-51-1100	SALARIES	1,750,915	1,806,502	1,883,927	919,565	1,922,249	1,922,249
100-3420-016-51-1101	RAISES	-	-	113,036	-	57,668	96,113
100-3420-016-51-1300	OVERTIME	32,117	69,459	-	34,486	-	-
100-3420-016-51-2101	MEDICAL/LIFE INSURANCE	15,399	16,554	12,673	7,869	12,673	20,274
100-3420-016-51-2102	HEALTH INSURANCE	369,751	426,162	510,473	205,695	517,726	517,726
100-3420-016-51-2200	PAYROLL TAXES	133,268	139,472	152,768	70,901	151,464	154,405
100-3420-016-51-2401	RETIREMENT	85,384	89,569	143,645	55,057	142,298	119,228
100-3420-016-51-2600	UNEMPLOYMENT	2,332	1,950	1,870	418	1,870	1,870
100-3420-016-51-2700	WORKMEN'S COMPENSATION	37,148	34,603	35,509	14,125	38,187	37,738
Total Personnel		**2,426,313**	**2,584,271**	**2,853,901**	**1,308,116**	**2,844,135**	**2,869,602**
100-3420-016-52-1306	PEST CONTROL	1,485	1,980	1,800	660	1,980	1,980
100-3420-016-52-2201	VEHICLE MAINTENANCE	-	-	-	-	15,000	15,000
100-3420-016-52-2202	R & M - GENERAL(BUILDING)	43,937	42,713	45,000	24,037	45,000	45,000
100-3420-016-52-2203	R & M - GENERAL(EQUIPMNT)	7,074	18,126	10,000	953	10,000	10,000
100-3420-016-52-2204	R & M - GENERAL(GROUNDS)	1,767	1,708	1,500	-	1,500	1,500
100-3420-016-52-2205	VEHICLE ACCIDENT	-	4,499	-	8,720	-	-
100-3420-016-52-2208	MAINT. CONTRACTS	2,119	1,284	1,800	261	1,800	1,800
100-3420-016-52-2210	STORM RELATED EXPENSES	-	-	-	4,466	-	-
100-3420-016-52-2321	OPERATING LEASES/RENTAL COPIER	3,878	3,902	-	2,644	4,000	4,000
100-3420-016-52-3101	PROPERTY INSURANCE	9,554	36,424	10,000	12,768	13,000	13,000
100-3420-016-52-3102	AUTO,TRK,EQ - INSURANCE	14,017	21,267	22,000	19,840	20,000	20,000
100-3420-016-52-3103	PROF/GEN/LAW LIAB\INSURAN	14,009	17,995	18,000	21,013	21,500	21,500
100-3420-016-52-3201	TELEPHONE	1,555	2,001	1,550	2,344	2,000	2,000
100-3420-016-52-3201-1	PAGERS/LINKS/CELLS	440	-	-	-	-	-
100-3420-016-52-3701	PER DIEM & TRAVEL	1,202	4,315	2,000	3,119	4,000	4,000
100-3420-016-52-3702	TRAINING SCHOOLS & SEMINA	-	1,000	1,500	-	1,500	1,500
100-3420-016-52-3901	MEDICAL	140	3,680	4,000	110	4,000	4,000
100-3420-016-52-3906	MEDICAL	679	1,056	-	493	1,500	1,500
100-3420-016-52-4500	INDIGENT FUND	88	84	-	22	-	-
Total Services		**101,944**	**162,035**	**119,150**	**101,450**	**146,780**	**146,780**
100-3420-016-53-1101	OFFICE SUPPLIES	12,354	15,236	10,000	4,300	10,000	10,000
100-3420-016-53-1102	OPERATING SUPPLIES	90,726	94,645	75,000	45,128	75,000	75,000
100-3420-016-53-1105	Inmate release expenditures	10,603	7,711	11,000	4,029	-	-
100-3420-016-53-1106	INMATE RECREATION COMMISSION	56,026	79,599	56,000	31,719	-	-
100-3420-016-53-1109	CLOTHING,BEDDING,ETC.	36,698	63,977	45,000	14,102	45,000	45,000
100-3420-016-53-1210	UTILITIES	218,397	239,388	250,000	127,939	250,000	250,000
100-3420-016-53-1240	DISPOSAL ROLLOFFS-PRISON	8,824	9,979	10,000	6,040	15,000	15,000
100-3420-016-53-1270	GAS & DIESEL FUEL	20,946	27,582	22,000	9,528	25,000	25,000
100-3420-016-53-1301	GROCERIES	319,844	396,681	340,000	176,420	340,000	340,000
100-3420-016-53-1701	UNIFORMS	7,211	11,640	8,500	5,930	8,500	8,500
Total Supplies		**781,628**	**946,437**	**827,500**	**425,137**	**768,500**	**768,500**
100-3420-016-54-1300	BUILDINGS	-	-	-	-	15,000	-
100-3420-016-54-2201	AUTOS & TRUCKS	1,746	(200)	-	101	-	-
100-3420-016-54-2502	OTHER EQUIPMENT	12,846	9,856	7,350	-	-	-
100-3420-016-54-9999	LEASED EQUIPMENT	308,481	-	7,216	-	-	-
Total Capital		**323,074**	**9,656**	**14,566**	**101**	**15,000**	**-**
100-3420-016-58-1200	CAPITAL LEASE PRINCIPAL	43,895	59,302	77,664	38,832	77,981	77,981
100-3420-016-58-2200	CAPITAL LEASE INTEREST	11,793	18,362	-	-	-	-
Total Other		55,688	77,664	77,664	38,832	77,981	77,981
Total Appropriations		**3,688,647**	**3,780,064**	**3,892,781**	**1,873,636**	**3,852,396**	**3,862,864**

016 - Prison - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	913,998
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	402,232
	OTHER GENERAL REVENUES	-	-	-	-	-	249,013
	COMBINED REVENUES PRIOR YEAR	1,607,105	1,864,824	2,004,781	1,071,183	-	
100-33-4216	GA DEPT OF CORRECTIONS	1,505,790	1,553,564	1,500,000	695,976	-	1,668,000
100-33-7003	INMATE WORK DETAIL REIMBURSEME	361,388	354,955	380,000	-	-	368,000
100-34-1906	PRISION INMATE RELEASE REIMB	7,096	6,721	8,000	3,376	-	8,000
100-38-9001-10	INMATES GRATUITY RELEASE CHECK	3,602	-	-	775	-	1,500
100-38-9001-12	INDIGENT POSTAGE	17	-	-	-	-	20
100-38-9001-13	INMATE TELEPHONE COMMISSION	80,166	-	-	54,272	-	130,000
100-38-9001-19	MCDANIELS KIOSK FEES	-	-	-	-	-	100
100-38-9001-20	INMATE DENTAL	-	-	-	-	-	100
100-38-9001-21	INMATE MISC FEES	66	-	-	-	-	100
100-38-9001-3	MEDICAL CO-PAY	1,179	-	-	-	-	700
100-38-9001-4	DISCIPLINARY REPORT FEES	890	-	-	-	-	-
100-38-9001-5	D3L ADMINISTRATIVE FEE	-	-	-	-	-	1,000
100-38-9001-6	ID FEES	5	-	-	-	-	100
100-38-9001-9	COMMISSARY COMMISSION	121,343	-	-	48,054	-	120,000
Total Revenues		**3,688,647**	**3,780,064**	**3,892,781**	**1,873,636**	**-**	**3,862,864**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

016 - Prison - Personnel

Title	Full Time Equivalent (FTE)
CAPTAIN	**1**
CHAPLIN	**0.5**
CORRECTIONAL OFFICER	**24.47**
CORRECTIONS COUNSELOR	**3**
DEPUTY WARDEN	**1**
LIEUTENANT	**3**
OPERATIONS MANAGER	**1**
SERGEANT	**5**
WARDEN	**1**
Total Personnel	**39.97**

017 - Sheriff's Office - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-3310-017-51-1100	SALARIES	5,266,691	5,689,497	5,872,302	3,038,185	6,113,892	6,097,512
100-3310-017-51-1101	RAISES	-	-	351,294	-	183,417	298,044
100-3310-017-51-1300	OVERTIME	769,668	860,307	792,298	443,091	757,484	772,193
100-3310-017-51-2101	MEDICAL/LIFE SUPPLEMENTAL	41,429	48,284	32,496	25,424	32,334	51,724
100-3310-017-51-2102	HEALTH INSURANCE	1,381,712	1,523,220	1,622,915	818,354	1,659,132	1,659,132
100-3310-017-51-2200	PAYROLL TAXES	440,573	479,130	536,716	255,371	539,692	548,333
100-3310-017-51-2401	RETIREMENT	292,046	313,092	520,963	213,069	522,608	452,565
100-3310-017-51-2600	UNEMPLOYMENT	5,077	4,430	5,062	302	5,107	5,062
100-3310-017-51-2700	WORKMEN'S COMPENSATION	111,617	108,781	107,064	52,646	117,237	115,136
Total Personnel		**8,308,814**	**9,026,740**	**9,841,109**	**4,846,441**	**9,930,903**	**9,999,699**
100-3310-017-52-1101	CONSULTANT	-	-	17,820	-	17,820	17,820
100-3310-017-52-1102	APPEAL BOARD	761	47	-	-	-	-
100-3310-017-52-1207	INVESTIGATIVE WORK	7,346	10,283	11,000	5,889	11,000	11,000
100-3310-017-52-1210	SECURITY	-	-	-	-	-	-
100-3310-017-52-1303	COMPUTER SERVICES	1,188	2,798	2,500	-	2,500	2,500
100-3310-017-52-1303-1	COMPUTER SERVICES FORENSICS	5,810	10,343	20,900	6,053	30,900	30,900
100-3310-017-52-2201	VEHICLE MAINTENANCE	-	-	-	-	200,000	200,000
100-3310-017-52-2202	R & M - GENERAL(BUILDING)	14,643	17,980	19,500	4,287	19,500	19,500
100-3310-017-52-2203	R & M - GENERAL(EQUIPMNT)	1,506	11,536	7,000	11,330	8,000	8,000
100-3310-017-52-2205	VEHICLE ACCIDENT	53,980	88,275	25,000	32,090	100,000	100,000
100-3310-017-52-2208	COMPUTER MAINT. AGREEMNTS	99,978	139,570	110,000	43,973	110,000	110,000
100-3310-017-52-2211	COVID RELATED EXPENSES	-	-	-	-	-	-
100-3310-017-52-2321	OPERATING LEASES/RENTAL COPIER	12	19	-	96	-	-
100-3310-017-52-3101	PROPERTY INSURANCE	24,320	16,805	17,000	36,121	37,000	37,000
100-3310-017-52-3102	AUTO,TRK,EQ - INSURANCE	180,586	147,597	150,000	199,307	200,000	200,000
100-3310-017-52-3103	PROF/GEN/LAW LIAB\INSURAN	49,933	63,774	65,000	72,458	75,000	75,000
100-3310-017-52-3201	TELEPHONE	95,449	98,454	85,000	44,021	85,000	85,000
100-3310-017-52-3301	ADVERTISEMENT	2,222	6,085	3,500	2,013	4,000	4,000
100-3310-017-52-3520	TAG & TITLE FOR VEHICLES	449	-	-	-	500	500
100-3310-017-52-3701	PER DIEM & TRAVEL	20,500	20,207	18,000	8,667	18,000	18,000
100-3310-017-52-3702	TRAINING SCHOOLS & SEMINA	11,483	12,603	14,000	3,117	14,000	14,000
100-3310-017-52-3705	MEMBERSHIP DUES	6,777	2,740	2,500	6,560	7,000	7,000
100-3310-017-52-3850	CONTRACT LABOR	-	-	-	-	-	-
100-3310-017-52-3901	MEDICAL	3,380	2,550	5,000	2,400	5,000	5,000
100-3310-017-52-3916	BANK CHARGES	-	-	-	2,013	-	-
Total Services		**580,322**	**651,666**	**573,720**	**480,397**	**945,220**	**945,220**
100-3310-017-53-1101	OFFICE SUPPLIES	3,562	583	-	-	-	-
100-3310-017-53-1102	OPERATING SUPPLIES	111,650	166,671	120,000	58,766	120,000	120,000
100-3310-017-53-1105	AMMUNITION	28,160	22,723	40,000	4,951	40,000	40,000
100-3310-017-53-1117	COMPUTERS	14,093	16,225	15,000	11,738	15,000	15,000
100-3310-017-53-1210	UTILITIES	59,277	62,530	69,030	30,922	69,030	69,030
100-3310-017-53-1270	GAS & DIESEL FUEL	432,194	419,245	430,000	166,449	430,000	430,000
100-3310-017-53-1701	UNIFORMS	58,567	63,601	35,000	16,410	35,000	35,000
100-3310-017-53-1702	GA HIGHWAY SAFETY GRANT EXPENS	24,451	21,763	22,000	11,972	24,000	24,000
Total Supplies		**731,954**	**773,341**	**731,030**	**301,208**	**733,030**	**733,030**
100-3310-017-54-2201	AUTOS & TRUCKS	(14,296)	108,000	-	(12)	90,000	90,000
100-3310-017-54-2502	OTHER EQUIPMENT	34,850	116,896	20,000	57,000	-	-
100-3310-017-54-2509	OTHER\PISTOLS,RIFLES,AMMO	-	-	-	-	-	-
100-3310-017-54-3000	SBITA	7,000	-	-	-	-	-
100-3310-017-54-9999	LEASED EQUIPMENT	174,335	3,303,842	-	-	-	-
Total Capital		**201,889**	**3,528,738**	**20,000**	**56,988**	**90,000**	**90,000**
100-3310-017-58-1200	CAPITAL LEASE PRINCIPAL	447,433	779,459	1,355,128	687,314	1,383,660	1,383,660
100-3310-017-58-2200	CAPITAL LEASE INTEREST	118,171	198,122	-	-	-	-
Total Other		**565,603**	**977,581**	**1,355,128**	**687,314**	**1,383,660**	**1,383,660**
Total Appropriations		**10,388,582**	**14,958,067**	**12,520,987**	**6,372,348**	**13,082,813**	**13,151,609**

017 - Sheriff's Office - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	7,555,869
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	3,325,188
	OTHER GENERAL REVENUES	-	-	-	-	-	2,058,552
	COMBINED REVENUES PRIOR YEAR	10,135,321	14,750,320	12,310,587	6,289,158	-	-
100-33-1123	GA HIGHWAY SAFETY GRANT REVENU	91,565	79,104	80,000	44,625	-	80,000
100-33-1170	FBI VIOLENT CRIME TASK FORCE	10,167	13,495	15,000	2,025	-	15,000
100-35-1190	SHERIFF'S OFFICE FINES	66,436	73,434	68,400	29,030	-	70,000
100-38-3003	INSURANCE RECOVERIES - SHERIFF	83,191	35,220	45,000	6,009	-	45,000
100-38-9011	SHERIFF INMATE RESTITUTION	1,903	6,493	2,000	1,500	-	2,000
Total Revenues		**10,388,582**	**14,958,067**	**12,520,987**	**6,372,348**	**-**	**13,151,609**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

017 - Sheriff's Office - Personnel

Title	Full Time Equivalent (FTE)
ADMINISTRATIVE ASSISTANT I	**1**
BAILIFF	**0.02**
CAPTAIN	**2**
CHAPLIN	**1**
CHIEF DEPUTY	**1**
CIVIL PROCESS COORDINATOR	**1**
COMMUNICATIONS OFFICER	**11**
CORPORAL	**6**
COURT SECURITY BLUE COAT	**2.35**
COURT SECURITY BLUE COAT	**0.47**
CRIME ANALYST / COMMUNITY LIASION	**1**
DEPUTY SHERIFF	**40.17**
EVIDENCE ROOM	**1**
EXECUTIVE ASSISTANT	**1**
G.C.I.C. TERMINAL AGENCY COORDINATOR	**1**
INVESTIGATOR	**10**
OFFICE ASSISTANT	**1**
OFFICE COORDINATOR	**1**
OPEN RECORDS/PROFESSIONAL STANDARDS SPECIALIST	**1**
PUBLIC INFORMATION OFFICER	**1**
PURCHASING CLERK	**1**
RECEPTIONIST	**1**
SERGEANT	**15**
SHERIFF	**1**
SUPERIOR COURT CLERK	**1**
WARRANT DIVISION CLERK	**1**
WARRANTS DIVISION SERGEANT	**1**
Total Personnel	**105.01**

018 - Sheriff's Office Jail - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-3326-018-51-1100	SALARIES	2,251,376	2,509,083	2,498,139	1,167,255	2,705,087	2,705,087
100-3326-018-51-1101	RAISES	-	-	149,692	-	81,153	135,254
100-3326-018-51-1300	OVERTIME	224,357	244,692	173,421	138,223	178,164	181,623
100-3326-018-51-2101	MEDICAL/LIFE INSURANCE	18,356	23,072	18,089	10,553	18,117	28,981
100-3326-018-51-2102	HEALTH INSURANCE	599,083	748,229	982,948	349,150	809,893	809,893
100-3326-018-51-2200	PAYROLL TAXES	182,720	202,754	215,826	96,433	226,777	231,180
100-3326-018-51-2401	RETIREMENT	118,673	132,626	221,151	83,038	231,626	202,633
100-3326-018-51-2600	UNEMPLOYMENT	2,982	2,567	2,690	160	2,690	2,690
100-3326-018-51-2700	WORKMEN'S COMPENSATION	45,097	46,198	47,451	20,918	53,627	52,926
Total Personnel		**3,442,642**	**3,909,221**	**4,309,409**	**1,865,729**	**4,307,134**	**4,350,269**
100-3326-018-52-1101	CONSULTANT	-	-	-	38	-	-
100-3326-018-52-1306	PEST CONTROL	3,600	3,600	3,600	1,200	3,600	3,600
100-3326-018-52-2202	R & M - GENERAL (BUILDING)	51,065	50,546	40,000	21,354	42,000	42,000
100-3326-018-52-2203	R & M - GENERAL(EQUIPMENT)	18,056	15,841	20,000	1,110	20,000	20,000
100-3326-018-52-2204	R&M - GENERAL(GROUNDS)	3,109	2,342	2,000	905	3,500	3,500
100-3326-018-52-2208	COMPUTER MAINT. AGREEMENTS	10,016	9,764	15,000	1,788	15,000	15,000
100-3326-018-52-2321	OPERATING LEASES/RENTAL COPIERS	-	11	-	39	-	-
100-3326-018-52-3102	AUTO,TRK,EQ - INSURANCE	-	-	-	1,319	1,400	1,400
100-3326-018-52-3103	PROF/GEN/LAW LIAB\INSURAN	24,104	30,216	31,000	31,729	32,000	32,000
100-3326-018-52-3106	CATASTROPHIC INSURANCE	24,375	24,290	25,000	6,105	25,000	25,000
100-3326-018-52-3201	TELEPHONE	2,674	2,912	2,800	1,495	2,800	2,800
100-3326-018-52-3701	PER DIEM & TRAVEL	472	92	1,000	-	1,000	1,000
100-3326-018-52-3702	TRAINING SCHOOLS & SEMINA	2,851	3,142	2,500	6,655	7,500	7,500
100-3326-018-52-3907	BOARDING OF EFF CO INMATE - SC	7,011	11,565	40,000	1,401	20,000	20,000
Total Services		**147,333**	**154,320**	**182,900**	**75,138**	**173,800**	**173,800**
100-3326-018-53-1101	OFFICE SUPPLIES	6,445	10,514	8,800	4,799	9,500	9,500
100-3326-018-53-1102	OPERATING SUPPLIES	12,772	14,979	15,000	8,837	17,000	17,000
100-3326-018-53-1103	JANITORIAL SUPPLIES	39,344	41,428	35,000	15,599	35,000	35,000
100-3326-018-53-1104	POSTAGE	2,522	2,366	2,000	970	2,000	2,000
100-3326-018-53-1109	CLOTHING,BEDDING,ETC.	29,715	45,441	35,000	23,152	46,000	46,000
100-3326-018-53-1117	COMPUTERS	626	7,077	2,500	5,189	5,000	5,000
100-3326-018-53-1210	UTILITIES	47,717	52,699	46,000	23,125	46,000	46,000
100-3326-018-53-1240	DISPOSAL ROLLOFFS-JAIL	2,518	2,848	2,500	1,724	4,000	4,000
100-3326-018-53-1270	GAS & DIESEL FUEL	2,630	3,008	12,000	650	6,000	6,000
100-3326-018-53-1301	GROCERIES	402,766	351,376	350,000	124,637	310,000	310,000
100-3326-018-53-1400	INMATE TRANSPORT COST	3,415	5,111	6,000	1,072	10,000	10,000
100-3326-018-53-1701	UNIFORMS	15,264	6,697	13,000	1,787	13,000	13,000
Total Supplies		**565,734**	**543,544**	**527,800**	**211,540**	**503,500**	**503,500**
100-3326-018-54-2502	OTHER EQUIPMENT	200,871	-	-	-	439,433	288,915
Total Capital		**200,871**	**-**	**-**	**-**	**439,433**	**288,915**
100-3326-018-58-1200	CAPITAL LEASE PRINCIPAL	3,230	3,473	3,608	1,804	3,879	3,879
100-3326-018-58-2200	CAPITAL LEASE INTEREST	97	135	-	-	-	-
Total Other		3,326	3,608	3,608	1,804	3,879	3,879
Total Appropriations		**4,359,907**	**4,610,693**	**5,023,717**	**2,154,211**	**5,427,745**	**5,320,363**

018 - Sheriff's Office Jail - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	3,106,737
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	1,367,213
	OTHER GENERAL REVENUES	-	-	-	-	-	846,412
	COMBINED REVENUES PRIOR YEAR	4,359,907	4,610,693	5,023,717	2,154,211	-	-
100-34-2331	JAIL BOARD	-	-	-	-	-	-
Total Revenues		**4,359,907**	**4,610,693**	**5,023,717**	**2,154,211**	**-**	**5,320,363**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

018 - Sheriff's Office Jail - Personnel

Title	Full Time Equivalent (FTE)
BOOKING OFFICER	**4**
CAPTAIN, JAIL COMMANDER	**1**
CLERK, JAIL	**1**
CORPORAL DETENTION	**10**
JAIL OFFICER	**36**
INFORMATION SYSTEMS TECHNICIAN	**2**
INTELLIGENCE OFFICER	**1**
LIEUTENANT, ASST. JAIL COMMANDER	**1**
MAINTENANCE WORKER II	**1**
SERGEANT, DETENTION	**2**
Total Personnel	**59**

019 - Emergency Medical Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-3601-019-51-1100	SALARIES	1,927,914	2,081,879	2,291,519	1,170,263	2,595,029	2,627,176
100-3601-019-51-1101	RAISES	-	-	137,491	-	72,275	76,028
100-3601-019-51-1300	OVERTIME	589,923	768,289	688,863	349,572	563,020	563,329
100-3601-019-51-2101	MEDICAL/LIFE INSURANCE	15,853	17,286	14,298	9,760	14,461	23,003
100-3601-019-51-2102	HEALTH INSURANCE	618,002	663,091	769,631	344,622	756,547	765,302
100-3601-019-51-2200	PAYROLL TAXES	183,027	208,198	238,517	111,553	247,120	249,890
100-3601-019-51-2401	RETIREMENT	133,145	146,530	217,878	102,198	224,362	185,431
100-3601-019-51-2600	UNEMPLOYMENT	2,307	2,114	3,010	191	3,010	3,010
100-3601-019-51-2700	WORKMEN'S COMPENSATION	82,974	83,785	91,391	41,141	95,932	105,871
Total Personnel		**3,553,146**	**3,971,173**	**4,452,598**	**2,129,299**	**4,571,755**	**4,599,039**
100-3601-019-52-1101-1	BILLING SERVICES	91,262	121,438	100,000	-	125,000	125,000
100-3601-019-52-1102	APPEAL BOARD	-	-	-	440	-	-
100-3601-019-52-1214	COMMUNITY AWARENESS	854	634	2,500	-	3,000	3,000
100-3601-019-52-1303	COMPUTER SERVICES	2,265	-	-	-	-	-
100-3601-019-52-1306	PEST CONTROL	-	100	-	-	-	-
100-3601-019-52-1321	COLLECTION FEES	-	468	-	4	1,000	1,000
100-3601-019-52-2201	R&M FIRST SERV VECH MAINT	-	22	-	-	150,000	150,000
100-3601-019-52-2202	R & M - GENERAL(BUILDING)	7,360	11,611	4,500	4,909	7,000	7,000
100-3601-019-52-2203	R & M - GENERAL(EQUIPMNT)	33,452	8,512	35,000	5,313	35,000	35,000
100-3310-019-52-2208	COMPUTER MAINT AGREEMENTS	668	4,027	3,800	11,901	8,000	8,000
100-3601-019-52-2208	COMPUTER MAINT AGREEMENTS	-	-	-	16,416	-	-
100-3601-019-52-2321	OPERATING LEASES/RENTAL COPIER	2,793	4,882	3,500	2,586	5,000	5,000
100-3601-019-52-3101	PROPERTY INSURANCE	2,682	7,403	7,500	7,925	8,000	8,000
100-3601-019-52-3102	AUTO,TRK,EQ - INSURANCE	14,929	17,886	18,000	18,501	19,000	19,000
100-3601-019-52-3103	PROF/GEN/LAW LIAB\INSURAN	12,726	16,058	17,000	17,755	18,000	18,000
100-3601-019-52-3201	TELEPHONE	11,302	16,392	14,100	7,152	14,500	14,500
100-3601-019-52-3607	ANNUAL LICENSE FEES	23,400	17,900	17,900	-	17,900	17,900
100-3601-019-52-3701	PER DIEM & TRAVEL	346	-	2,200	194	2,200	2,200
100-3601-019-52-3702	TRAINING SCHOOLS & SEMINA	4,375	1,950	4,500	872	4,500	4,500
100-3601-019-52-3705	MEMBERSHIP DUES		-	1,200	25	1,250	1,250
100-3601-019-52-3706	RECRUITMENT & RETENTION	-	1,063	3,000	675	3,000	3,000
Total Services		**208,413**	**230,345**	**234,700**	**94,668**	**422,350**	**422,350**
100-3601-019-53-1101	OFFICE SUPPLIES	2,972	1,770	3,000	582	3,000	3,000
100-3601-019-53-1102	OPERATING SUPPLIES	70,535	73,842	76,000	48,270	100,000	100,000
100-3601-019-53-1103	JANITORIAL SUPPLIES	3,317	3,057	4,000	625	4,000	4,000
100-3601-019-53-1116	PHARMACEUTICALS	14,059	16,702	22,500	1,316	22,500	22,500
100-3601-019-53-1210	UTILITIES	19,529	20,587	20,000	8,918	20,000	20,000
100-3601-019-53-1270	GAS & DIESEL FUEL	137,618	127,743	135,000	49,828	135,000	135,000
100-3601-019-53-1701	UNIFORMS	5,564	5,234	7,200	1,025	7,200	7,200
Total Supplies		**253,594**	**248,935**	**267,700**	**110,565**	**291,700**	**291,700**
100-3601-019-54-1210	CONSTRUCTION	-	-	52,000	21,643	-	-
100-3601-019-54-2201	AUTOS & TRUCKS	-	143,117	522,792	430,408	-	-
100-3601-019-54-2502	OTHER EQUIPMENT	8,527	1,958	195,700	153,968	-	-
100-3601-019-54-9999	LEASED EQUIPMENT	-	26,319	-	-	-	-
Total Capital		**8,527**	**171,394**	**770,492**	**606,019**	**-**	**-**
100-3601-019-58-1200	CAPITAL LEASE PRINCIPAL	2,674	6,292	8,754	4,377	8,964	8,964
100-3601-019-58-2200	CAPITAL LEASE INTEREST	79	1,470	-	-	-	-
Total Other		2,754	7,763	8,754	4,377	8,964	8,964
Total Appropriations		**4,026,434**	**4,629,610**	**5,734,244**	**2,944,927**	**5,294,770**	**5,322,053**

019 - Emergency Medical Services - Revenues

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	1,667,745
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	733,941
	OTHER GENERAL REVENUES	-	-	-	-	-	454,367
	COMBINED REVENUES PRIOR YEAR	2,195,161	2,302,763	3,349,244	2,276,941	-	-
100-33-4231	GA TRAUMA CARE GRANT	8,426	-	8,000	-	-	8,000
100-34-2600	AMBULANCE	725	875	2,000	250	-	1,000
100-34-2601	AMBULANCE FOR ROEBLING RD TRAC	56,425	133,810	70,000	93,345	-	156,000
100-34-2605	EMS billing Revenue	2,221,987	3,026,723	3,120,000	797,393	-	3,189,000
100-34-2606	EMS BILLING - MANDATORY WRITEOFFS	(601,290)	(979,561)	(960,000)	(223,002)	-	(888,000)
100-34-2607	EFFINGHAM HOSP EXPANDED SERVIC	145,000	145,000	145,000	-	-	-
Total Revenues		**4,026,434**	**4,629,610**	**5,734,244**	**2,944,927**	**-**	**5,322,053**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

019 - Emergency Medical Services - Personnel

	Title	Full Time Equivalent (FTE)
	EMERGENCY MEDICAL TECHNICIAN	**11.64**
	EMS DIRECTOR	**1**
	EMS OFFICE COORDINATOR	**1**
	INTERN	**0.16**
	OPERATIONS MANAGER	**1**
	PARAMEDIC	**30.4**
	PARAMEDIC - TRAINING OFFICER	**1**
	PARAMEDIC SUPERVISOR	**3**
Total Personnel		**49.2**

020 - Emergency Management Agency - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-3100-020-51-1100	SALARIES	45,924	51,454	59,557	31,566	111,280	124,800
100-3100-020-51-1101	RAISES	-	-	3,573	-	2,890	5,493
100-3100-020-51-1300	OVERTIME	-	-	-	-	-	-
100-3100-020-51-2101	MEDICAL/LIFE INSURANCE	403	493	325	258	569	1,040
100-3100-020-51-2102	HEALTH INSURANCE	11,067	13,614	18,229	6,725	23,985	27,351
100-3100-020-51-2200	PAYROLL TAXES	3,513	3,936	4,830	2,414	8,734	9,967
100-3100-020-51-2401	RETIREMENT	1,397	3,107	4,072	2,525	8,334	7,818
100-3100-020-51-2600	UNEMPLOYMENT	106	38	91	-	91	91
100-3100-020-51-2700	WORKMEN'S COMPENSATION	945	860	985	492	2,055	2,189
Total Personnel		**63,355**	**73,502**	**91,662**	**43,980**	**157,938**	**178,749**
100-3100-020-52-1213	GRANT CONTRACT	14,625	14,575	-	-	15,750	15,750
100-3100-020-52-2201	R&M FIRST SERV VECH MAINT	735	-	-	-	1,500	1,500
100-3100-020-52-2202	R&M - GENERAL(BUILDING)	29,847	10,382	10,500	6,723	15,000	15,000
100-3100-020-52-2202-1	R&M Batteries	-	-	-	-	1,500	1,500
100-3100-020-52-2203	R & M - GENERAL (EQUIPMENT)	37,632	4,499	11,000	594	11,000	11,000
100-3100-020-52-2203-1	R & M MOTORLA CONTRACT #	243,298	246,454	275,000	144,005	275,000	275,000
100-3100-020-52-2208	COMPUTER MAINT. AGRMNTS	8,812	11,747	25,000	11,254	28,000	28,000
100-3100-020-52-2211	COVID RELATED EXPENSES	-	-	-	-	-	-
100-3100-020-52-3101	PROPERTY INSURANCE	751	1,118	1,200	1,068	1,200	1,200
100-3100-020-52-3102	AUTO,TRK,EQ-INSURANCE	4,213	7,336	1,200	5,364	7,400	7,400
100-3100-020-52-3103	PROF/GEN/LAW LIAB/INS	281	258	400	366	400	400
100-3100-020-52-3201	TELEPHONE	5,052	10,917	10,000	5,279	12,000	12,000
100-3100-020-52-3301	ADVERTISEMENT	-	165	-	220	250	250
100-3100-020-52-3701	PER DIEM & TRAVEL	4,148	1,983	4,000	-	5,000	5,000
100-3100-020-52-3702	TRAINING SCHOOLS & SEMINA	1,202	945	1,500	-	2,500	2,500
100-3100-020-52-3705	MEMBERSHIP DUES	50	100	150	50	250	250
Total Services		**350,645**	**310,479**	**339,950**	**174,923**	**376,750**	**376,750**
100-3100-020-53-1101	OFFICE SUPPLIES	1,546	1,515	2,000	167	2,500	2,500
100-3100-020-53-1102	OPERATING SUPPLIES	2,710	4,385	2,800	1,441	4,500	4,500
100-3100-020-53-1104	POSTAGE	-	3	100	14	100	100
100-3100-020-53-1210	UTILITIES	19,550	25,895	25,000	11,177	27,000	27,000
100-3100-020-53-1270	GAS & DIESEL FUEL	5,004	3,592	5,000	1,416	6,000	6,000
100-3100-020-53-1701	UNIFORMS	1,255	219	1,000	513	2,000	2,000
Total Supplies		**30,065**	**35,608**	**35,900**	**14,728**	**42,100**	**42,100**
100-3100-020-54-2201	AUTOS & TRUCKS	-	-	-	13	60,000	60,000
100-3100-020-54-2501	OFFICE EQUIPMENT	-	-	-	-	-	-
100-3100-020-54-2502	OTHER EQUIPMENT	18,158	12,694	-	35,736	-	-
100-3100-020-54-9999	LEASED EQUIPMENT	43,109	-	-	-	-	-
Total Capital		**61,267**	**12,694**	**-**	**35,749**	**60,000**	**60,000**
100-3100-020-58-1200	CAPITAL LEASE PRINCIPAL	6,412	7,867	10,175	5,087	10,175	10,175
100-3100-020-58-2200	CAPITAL LEASE INTEREST	2,078	2,307	-	-	-	-
Total Other		8,491	10,175	10,175	5,087	10,175	10,175
Total Appropriations		**513,823**	**442,457**	**477,687**	**274,468**	**646,963**	**667,774**

020 - Emergency Management Agency - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	380,782
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	167,575
	OTHER GENERAL REVENUES	-	-	-	-	-	103,742
	COMBINED REVENUES PRIOR YEAR	506,973	440,889	477,687	258,793	-	-
100-33-4211	GEMA	6,850	1,568	-	15,675	-	15,675
Total Revenues		**513,823**	**442,457**	**477,687**	**274,468**	**-**	**667,774**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

020 - Emergency Management Agency - Personnel

Title	Full Time Equivalent (FTE)
DEPUTY EMA DIRECTOR	1
EMA SPECIALIST	1
Total Personnel	**2**

021 - Facilities & Fleet Services - Appropriations

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
100-1565-021-51-1100	SALARIES	309,911	348,918	351,998	208,297	560,498	529,298
100-1565-021-51-1101	RAISES	-	-	21,120	-	16,815	26,465
100-1565-021-51-1300	OVERTIME	971	1,310	-	1,673	-	-
100-1565-021-51-2101	MEDICAL/LIFE INSURANCE	2,878	3,292	2,925	1,817	3,981	5,978
100-1565-021-51-2102	HEALTH INSURANCE	110,148	136,781	147,355	75,940	189,786	179,507
100-1565-021-51-2200	PAYROLL TAXES	22,782	25,499	28,544	15,423	44,164	42,516
100-1565-021-51-2401	RETIREMENT	15,497	18,888	27,238	14,557	42,144	33,346
100-1565-021-51-2600	UNEMPLOYMENT	545	417	410	-	593	547
100-1565-021-51-2700	WORKMEN'S COMPENSATION	5,692	6,841	9,073	5,193	15,158	15,257
Total Personnel		**468,425**	**541,948**	**588,662**	**322,900**	**873,139**	**832,914**
100-1565-021-52-1101	CONSULTANT	-	-	-	-	-	-
100-1565-021-52-1306	PEST CONTROL	4,365	4,380	4,300	2,065	4,500	4,500
100-1565-021-52-2201	VEHICLE MAINTENANCE	-	-	-	-	5,000	5,000
100-1565-021-52-2202	R&M - GENERAL(BUILDING)	200,268	285,072	200,000	102,662	300,000	300,000
100-1565-021-52-2211	COVID RELATED EXPENSES	-	-	-	-	-	-
100-1565-021-52-3101	PROPERTY INSURANCE	57,339	87,019	87,500	85,957	87,500	87,500
100-1565-021-52-3102	AUTO,TRK,EQ-INSURANCE	7,529	7,072	7,100	10,555	11,000	11,000
100-1565-021-52-3103	PROF/GEN/LAW LIAB\INSURAN	1,849	2,013	2,100	2,347	2,500	2,500
100-1565-021-52-3201	TELEPHONE	32,673	33,570	35,000	17,037	35,000	35,000
Total Services		**304,024**	**419,125**	**336,000**	**220,623**	**445,500**	**445,500**
100-1565-021-53-1101	OFFICE SUPPLIES	693	589	500	527	1,000	1,000
100-1565-021-53-1102	OPERATING SUPPLIES	8,135	11,777	8,500	4,736	15,000	15,000
100-1565-021-53-1103	JANITORIAL SUPPLIES	14,781	16,246	15,750	7,863	17,500	17,500
100-1565-021-53-1210	UTILITIES	324,274	392,090	400,000	194,882	400,000	400,000
100-1565-021-53-1240	DISPOSAL ROLLOFFS	6,937	9,722	7,000	4,571	10,000	10,000
100-1565-021-53-1270	GAS & DIESEL FUEL	9,163	12,448	10,000	4,984	12,500	12,500
Total Supplies		**363,982**	**442,873**	**441,750**	**217,563**	**456,000**	**456,000**
100-1565-021-54-1306	ADMINISTRATIVE BUILDING PROJECTS	1,624	-	-	-	-	-
100-1565-021-54-2201	AUTOS & TRUCKS	9,127	8	-	48	100,000	-
100-1565-021-54-2502	OTHER EQUIPMENT	12,559	109,701	755,000	183,721	145,000	145,000
100-1565-021-54-9999	LEASED EQUIPMENT	69,929	-	-	-	-	-
Total Capital		**93,239**	**109,709**	**755,000**	**183,769**	**245,000**	**145,000**
100-1565-021-58-1200	CAPITAL LEASE PRINCIPAL	25,880	29,015	36,098	18,049	43,138	43,138
100-1565-021-58-2200	CAPITAL LEASE INTEREST	7,086	7,082	-	-	-	-
Total Other		32,966	36,098	36,098	18,049	43,138	43,138
Total Appropriations		**1,262,635**	**1,549,751**	**2,157,510**	**962,903**	**2,062,777**	**1,922,552**

021 - Facilities & Fleet Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	1,078,081
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	474,442
	OTHER GENERAL REVENUES	-	-	-	-	-	293,717
	COMBINED REVENUES PRIOR YEAR	1,074,735	1,447,162	2,014,110	920,809	-	-
100-38-1005	LEASES AND RENT	92,263	39,484	90,000	8,880	-	21,312
100-38-1005-1	LEASES AND RENT CROWN COMMUNIC	64,628	28,893	18,400	19,593	-	20,000
100-38-1009	OMNIFLIGHT REVENUE	31,010	34,213	35,000	13,621	-	35,000
Total Revenues		**1,262,635**	**1,549,751**	**2,157,510**	**962,903**	**-**	**1,922,552**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

021 - Facilities & Fleet Services - Personnel

	Title	Full Time Equivalent (FTE)
	CUSTODIAN	**4**
	FLEET MANAGER	**1**
	FACILITIES MAINTENANCE DIRECTOR	**1**
	MAINTENANCE WORKER	**3**
	CREW SUPERVISOR	**1**
	TECHNICIAN	**1**
	SENIOR CUSTODIAN - MOBILE CLEANING CREW	**1**
Total Personnel		**12**

022 - Animal Protection & Control Services - Appropriations

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
100-3910-022-51-1100	SALARIES	106,709	120,567	125,840	61,017	170,968	170,968
100-3910-022-51-1101	RAISES	-	-	7,550	-	5,049	8,415
100-3910-022-51-1300	OVERTIME	912	694	-	429	-	-
100-3910-022-51-2101	MEDICAL/LIFE INSURANCE	747	798	650	402	894	1,430
100-3910-022-51-2102	HEALTH INSURANCE	23,324	26,124	36,458	13,035	37,630	37,630
100-3910-022-51-2200	PAYROLL TAXES	8,116	9,138	10,204	4,628	13,465	13,723
100-3910-022-51-2401	RETIREMENT	4,401	5,318	6,341	3,522	8,482	7,105
100-3910-022-51-2600	UNEMPLOYMENT	203	169	228	14	319	319
100-3910-022-51-2700	WORKMEN'S COMPENSATION	752	708	707	327	1,109	1,005
Total Personnel		**145,163**	**163,516**	**187,979**	**83,374**	**237,916**	**240,595**
100-3910-022-52-1101	CONSULTANT	-	-	-	-	-	-
100-3910-022-52-1102	APPEAL BOARD	1,766	276	-	-	-	-
100-3910-022-52-1306	PEST CONTROL	480	480	500	240	500	500
100-3910-022-52-2201	R&M FIRST SERV VECH MAINT	-	22	-	-	1,500	1,500
100-3910-022-52-2202	R & M - GENERAL(BUILDING)	10,967	12,126	10,000	1,528	10,000	10,000
100-3910-022-52-2321	OPERATING LEASES/RENTAL COPIER	(12)	1	-	24	250	250
100-3910-022-52-3001-5	NEW DONATIONS BANK ACCOUNT	-	2,600	6,000	-	-	-
100-3910-022-52-3101	PROPERTY INSURANCE	795	1,218	1,300	1,293	1,300	1,300
100-3910-022-52-3102	AUTO,TRK,EQ - INSURANCE	2,151	3,536	3,600	1,319	1,400	1,400
100-3910-022-52-3103	PROF/GEN/LAW LIAB\INSURAN	539	651	700	750	750	750
100-3910-022-52-3201	TELEPHONE	3,992	8,768	6,800	6,465	6,500	6,500
100-3910-022-52-3301	ADVERTISEMENT	-	-	200	-	200	200
100-3910-022-52-3810	VETERINARIAN SERVICES	34,713	57,347	50,000	27,267	90,000	90,000
100-3910-022-52-3811	DEPT OF AG GRANT	4,349	-	-	-	-	-
100-3910-022-52-3901	MEDICAL	708	710	-	-	-	-
100-3910-022-52-3910	VACCINES	2,315	1,595	-	555	1,500	1,500
Total Services		**62,765**	**89,330**	**79,100**	**39,440**	**113,900**	**113,900**
100-3910-022-53-1101	OFFICE SUPPLIES	314	440	1,000	-	1,000	1,000
100-3910-022-53-1102	OPERATING SUPPLIES	10,133	11,772	15,000	7,947	32,000	32,000
100-3910-022-53-1103	JANITORIAL SUPPLIES	4,074	4,003	7,500	2,190	12,000	12,000
100-3910-022-53-1104	POSTAGE	65	66	-	-	75	75
100-3910-022-53-1105	PETCO GRANT	6,577	5,890	-	-	-	-
100-3910-022-53-1106	BEST FRIENDS / RACHEL RAY	-	-	-	-	-	-
100-3910-022-53-1210	UTILITIES	11,043	13,163	15,000	6,950	15,000	15,000
100-3910-022-53-1270	GAS & DIESEL FUEL	630	859	800	268	1,000	1,000
100-3910-022-53-1701	UNIFORMS	-	321	2,000	-	1,500	1,500
Total Supplies		**32,836**	**36,514**	**41,300**	**17,354**	**62,575**	**62,575**
100-3910-022-54-2201	AUTOS & TRUCKS	12,587	-	-	8	-	-
100-3910-022-54-2502	OTHER EQUIPMENT	-	-	6,000	-	-	-
100-3910-022-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**12,587**	**-**	**6,000**	**8**	**-**	**-**
100-3910-022-58-1200	CAPITAL LEASE PRINCIPAL	6,364	6,715	7,951	3,976	8,107	8,107
100-3910-022-58-2200	CAPITAL LEASE INTEREST	1,507	1,236	-	-	-	-
Total Other		7,870	7,951	7,951	3,976	8,107	8,107
Total Appropriations		**261,222**	**297,312**	**322,330**	**144,152**	**422,498**	**425,176**

022 - Animal Protection & Control Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	235,019
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	103,427
	OTHER GENERAL REVENUES	-	-	-	-	-	64,030
	COMBINED REVENUES PRIOR YEAR	229,086	276,478	303,330	122,209	-	-
100-34-6101	ANIMAL CONTROL FINES	2,540	3,110	3,000	1,690	-	3,200
100-34-6102	ANIMAL CONTOL\RABIES VAC	3,065	3,330	3,000	1,850	-	3,300
100-34-6103	ANIMAL CONTROL/ADOPT-A-THON	7,210	8,965	10,000	4,425	-	10,000
100-34-6103-5	ANIMAL CONTROL NEW DONATIONS B	6,820	5,204	3,000	13,778	-	6,000
100-34-6105	Animal Control - Misc. Revenue	-	225	-	200	-	200
100-37-1003	PETCO GRANT	7,500	-	-	-	-	-
100-33-4141	GA DEPT. OF AG ANIMAL CONTROL	5,000	-	-	-	-	-
Total Revenues		**261,222**	**297,312**	**322,330**	**144,152**	**-**	**425,176**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

022 - Animal Protection & Control Services - Personnel

	Title	Full Time Equivalent (FTE)
	ANIMAL SHELTER MANAGER	1
	KENNEL ASSISTANT	4
Total Personnel		5

026 - DFCS - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
100-5460-026-52-1306	PEST CONTROL	300	300	480	125	480	480
100-5460-026-52-2131	JANITOR	16,500	16,500	16,500	6,875	17,820	17,820
100-5460-026-52-2202	R & M - GENERAL(BUILDING)	2,804	4,060	3,000	734	3,000	3,000
100-5460-026-52-2204	R & M - GENERAL(GROUNDS)	-	-	1,000	-	1,000	1,000
Total Services		**19,604**	**20,860**	**20,980**	**7,734**	**22,300**	**22,300**
100-5460-026-53-1103	JANITORIAL SUPPLIES	807	1,949	2,500	360	2,500	2,500
100-5460-026-53-1210	UTILITIES	16,209	18,511	17,220	8,361	17,220	17,220
Total Supplies		**17,016**	**20,460**	**19,720**	**8,721**	**19,720**	**19,720**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
100-5460-026-57-2001	BUDGET REQUEST	34,500	34,500	34,500	17,250	34,500	34,500
Total Other		34,500	34,500	34,500	17,250	34,500	34,500
Total Appropriations		**71,120**	**75,820**	**75,200**	**33,705**	**76,520**	**76,520**

026 - DFCS - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	12,730
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	5,602
	OTHER GENERAL REVENUES	-	-	-	-	-	3,468
	COMBINED REVENUES PRIOR YEAR	15,013	20,963	19,000	6,345	-	-
100-33-5005	DHR(DFCS)IN LIEU OF RENT	56,107	54,857	56,200	27,360	-	54,720
Total Revenues		**71,120**	**75,820**	**75,200**	**33,705**	**-**	**76,520**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

026 - DFCS - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

027 - Public Engagement Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1570-027-51-1100	SALARIES	-	-	-	-	171,906	166,899
100-1570-027-51-1101	RAISES	-	-	-	-	5,007	8,345
100-1570-027-51-1300	OVERTIME	-	-	-	-	-	-
100-1570-027-51-2101	MEDICAL/LIFE INSURANCE	-	-	-	-	975	1,560
100-1570-027-51-2102	HEALTH INSURANCE	-	-	-	-	56,056	56,056
100-1570-027-51-2200	PAYROLL TAXES	-	-	-	-	13,151	13,406
100-1570-027-51-2401	RETIREMENT	-	-	-	-	12,549	10,515
100-1570-027-51-2600	UNEMPLOYMENT	-	-	-	-	137	137
100-1570-027-51-2700	WORKMENS COMPENSATION	-	-	-	-	378	315
Total Personnel		**-**	**-**	**-**	**-**	**260,159**	**257,233**
100-1570-027-52-3103	PROF/GEN/LAW LIAB\INSURAN	-	-	-	-	-	1,000
100-1570-027-52-3201	TELEPHONE	-	-	-	-	-	1,080
100-1570-027-52-3701	PER DIEM & TRAVEL	-	-	-	-	-	1,000
100-1570-027-52-3702	TRAINING SCHOOLS & SEMINA	-	-	-	-	-	7,500
Total Services		**-**	**-**	**-**	**-**	**-**	**10,580**
100-1570-027-53-1101	OFFICE SUPPLIES	-	-	-	-	-	1,200
100-1570-027-53-1102	OPERATING SUPPLIES	-	-	-	-	-	20,000
100-1570-027-53-1270	GAS & DIESEL FUEL	-	-	-	-	-	1,200
Total Supplies		**-**	**-**	**-**	**-**	**-**	**22,400**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		-	-	-	-	-	-
Total Appropriations		**-**	**-**	**-**	**-**	**260,159**	**290,213**

027 - Public Engagement Services - Revenues

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	172,385
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	75,863
	OTHER GENERAL REVENUES	-	-	-	-	-	46,965
	COMBINED REVENUES PRIOR YEAR	-	-	-	-	-	-
Total Revenues		**-**	**-**	**-**	**-**	**-**	**295,213**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**5,000**

027 - Public Engagement Services - Personnel

Title	Full Time Equivalent (FTE)
PROGRAMS/SPECIAL EVENTS COORDINATOR	1
PUBLIC INFORMATION COORDINATOR	1
COMMUNICATIONS MANAGER	1
Total Personnel	**3**

028 - UGA Extension - Appropriations

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
100-7130-028-51-1100	SALARIES	6,412	-	-	-	-	-
100-7130-028-51-1101	RAISES	-	-	-	-	-	-
100-7130-028-51-1300	OVERTIME	-	-	-	-	-	-
100-7130-028-51-2101	MEDICAL/LIFE INSURANCE	-	-	-	-	-	-
100-7130-028-51-2102	HEALTH INSURANCE	-	-	-	-	-	-
100-7130-028-51-2200	PAYROLL TAXES	490	-	-	-	-	-
100-7130-028-51-2401	RETIREMENT	(4,985)	-	-	-	-	-
100-7130-028-51-2600	UNEMPLOYMENT	18	-	-	-	-	-
100-7130-028-51-2700	WORKMENS COMPENSATION	4	-	-	-	-	-
Total Personnel		**1,939**	**-**	**-**	**-**	**-**	**-**
100-7130-028-52-1101	CONSULTANT	132,791	192,982	236,921	43,608	243,623	243,623
100-7130-028-52-2201	VEHICLE MAINTENANCE	-	-	-	-	1,500	1,500
100-7130-028-52-2321	OPERATING LEASES/RENTAL	45	1	-	22	-	-
100-7130-028-52-3101	PROPERTY INSURANCE	10	-	-	-	-	-
100-7130-028-52-3102	AUTO,TRK,EQ-INSURANCE	2,151	2,357	2,400	2,639	2,400	2,400
100-7130-028-52-3103	PROF/GEN/LAW LIAB\INSURAN	-	-	-	-	-	-
100-7130-028-52-3201	TELEPHONE	1,851	1,717	1,800	785	1,800	1,800
100-7130-028-52-3701	PER DIEM & TRAVEL	2,668	2,956	2,000	728	2,000	2,000
100-7130-028-52-3702	TRAINING SCHOOLS & SEMINA	4,041	2,048	5,500	2,896	5,500	5,500
100-7130-028-52-3705	MEMBERSHIP DUES	180	1,425	1,200	445	1,200	1,200
Total Services		**143,736**	**203,486**	**249,821**	**51,124**	**258,023**	**258,023**
100-7130-028-53-1101	OFFICE SUPPLIES	3,359	2,245	3,500	304	3,500	3,500
100-7130-028-53-1102	OPERATING SUPPLIES	229	1,961	1,500	537	1,500	1,500
100-7130-028-53-1104	POSTAGE	62	87	100	47	100	100
100-7130-028-53-1112	4-H SUPPLIES	12,807	10,862	12,000	4,102	12,000	12,000
100-7130-028-53-1210	UTILITIES	-	-	-	-	-	-
100-7130-028-53-1270	GAS & DIESEL FUEL	4,109	4,154	3,600	1,631	3,600	3,600
Total Supplies		**20,565**	**19,309**	**20,700**	**6,620**	**20,700**	**20,700**
100-7130-028-54-2201	AUTOS & TRUCKS	443	-	80,000	74	-	-
100-7130-028-54-9999	LEASED EQUIPMENT	22,764	-	-	-	-	-
Total Capital		**23,207**	**-**	**80,000**	**74**	**-**	**-**
100-7130-028-58-1200	CAPITAL LEASE PRINCIPAL	6,170	6,407	23,373	5,771	14,285	14,285
100-7130-028-58-2200	CAPITAL LEASE INTEREST	1,063	1,191	-	-	-	-
Total Other		7,233	7,597	23,373	5,771	14,285	14,285
Total Appropriations		**196,681**	**230,392**	**373,894**	**63,588**	**293,008**	**293,008**

028 - UGA Extension - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	171,097
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	75,296
	OTHER GENERAL REVENUES	-	-	-	-	-	46,614
	COMBINED REVENUES PRIOR YEAR	196,681	230,392	373,894	63,588	-	-
100-33-4139	UGA EXTENSION 4-H PERSONNEL	-	-	-	-	-	-
Total Revenues		**196,681**	**230,392**	**373,894**	**63,588**	**-**	**293,008**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

028 - UGA Extension - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

031 - County Engineering Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1575-031-51-1100	SALARIES	-	-	-	-	330,720	330,720
100-1575-031-51-1101	RAISES	-	-	-	-	9,922	16,536
100-1575-031-51-1300	OVERTIME	-	-	-	-	-	-
100-1575-031-51-2101	MEDICAL/LIFE INSURANCE	-	-	-	-	894	1,430
100-1575-031-51-2102	HEALTH INSURANCE	-	-	-	-	66,435	66,435
100-1575-031-51-2200	PAYROLL TAXES	-	-	-	-	26,059	26,565
100-1575-031-51-2401	RETIREMENT	-	-	-	-	24,867	20,835
100-1575-031-51-2600	UNEMPLOYMENT	-	-	-	-	137	137
100-1575-031-51-2700	WORKMENS COMPENSATION	-	-	-	-	749	625
Total Personnel		**-**	**-**	**-**	**-**	**459,783**	**463,283**
100-1575-031-52-1101	CONSULTANT	-	-	-	-	-	568,800
100-1575-031-52-2201	VEHICLE MAINTENANCE	-	-	-	-	-	-
100-1575-031-52-3101	PROPERTY INSURANCE	-	-	-	-	-	-
100-1575-031-52-3102	AUTO,TRK,EQ-INSURANCE	-	-	-	-	-	-
100-1575-031-52-3103	PROF/GEN/LAW LIAB\INSURAN	-	-	-	-	-	1,000
100-1575-031-52-3201	TELEPHONE	-	-	-	-	-	720
100-1575-031-52-3701	PER DIEM & TRAVEL	-	-	-	-	-	1,000
100-1575-031-52-3702	TRAINING SCHOOLS & SEMINA	-	-	-	-	-	1,000
100-1575-031-52-3705	MEMBERSHIP DUES	-	-	-	-	-	1,000
Total Services		**-**	**-**	**-**	**-**	**-**	**573,520**
100-1575-031-53-1101	OFFICE SUPPLIES	-	-	-	-	-	1,000
100-1575-031-53-1102	OPERATING SUPPLIES	-	-	-	-	-	1,000
100-1575-031-53-1270	GAS & DIESEL FUEL	-	-	-	-	-	1,200
Total Supplies		**-**	**-**	**-**	**-**	**-**	**3,200**
100-1575-031-54-2201	AUTOS & TRUCKS	-	-	-	-	-	-
100-1575-031-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
100-1575-031-58-1200	CAPITAL LEASE PRINCIPAL	-	-	-	-	-	-
100-1575-031-58-2200	CAPITAL LEASE INTEREST	-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**-**	**-**	**-**	**-**	**459,783**	**1,040,003**

031 - County Engineering Services - Revenues

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	607,293
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	267,257
	OTHER GENERAL REVENUES	-	-	-	-	-	165,453
	COMBINED REVENUES PRIOR YEAR	-	-	-	-	-	-
Total Revenues		**-**	**-**	**-**	**-**	**-**	**1,040,003**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

031 - County Engineering Services - Personnel

Title	Full Time Equivalent (FTE)
COUNTY ENGINEER	1
PROJECT MANAGER	1
PROJECT MANAGER, PE	1
Total Personnel	**3**

032 - Senior Citizen Services - Appropriations

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
100-5520-032-51-1100	SALARIES	107,891	141,361	149,968	78,813	264,035	264,035
100-5520-032-51-1101	RAISES	-	-	8,374	-	7,921	13,202
100-5520-032-51-1300	OVERTIME	-	-	-	61	-	-
100-5520-032-51-2101	MEDICAL/LIFE INSURANCE	856	1,274	975	563	1,950	3,119
100-5520-032-51-2102	HEALTH INSURANCE	36,490	54,225	54,686	21,526	82,402	82,402
100-5520-032-51-2200	PAYROLL TAXES	7,770	10,156	12,113	5,856	20,805	21,209
100-5520-032-51-2401	RETIREMENT	6,489	7,679	11,559	6,028	18,586	15,573
100-5520-032-51-2600	UNEMPLOYMENT	91	125	137	18	319	319
100-5520-032-51-2700	WORKMEN'S COMPENSATION	749	840	855	440	1,713	1,774
Total Personnel		**160,335**	**215,661**	**238,667**	**113,305**	**397,731**	**401,633**
100-5520-032-52-1306	PEST CONTROL	480	480	980	225	980	980
100-5520-032-52-2202	R & M - GENERAL(BUILDING)	9,811	7,663	10,000	3,125	10,000	10,000
100-5520-032-52-2321	OPERATING LEASES/RENTAL COPIER	1,032	170	-	12	-	-
100-5520-032-52-3101	PROPERTY INSURANCE	1,912	2,927	3,000	3,087	3,100	3,100
100-5520-032-52-3103	PROF/GEN/LAW LIAB\INSURAN	528	632	650	952	1,000	1,000
100-5520-032-52-3201	TELEPHONE	5,438	9,000	8,800	3,509	8,800	8,800
100-5520-032-52-3500	AUTO ALLOWANCE HM DLV MEALS	-	-	-	-	33,000	39,000
100-5520-032-52-3702	TRAINING SCHOOLS & SEMINA	36	155	600	-	600	600
Total Services		**19,238**	**21,027**	**24,030**	**10,909**	**57,480**	**63,480**
100-5520-032-53-1101	OFFICE SUPPLIES	2,145	1,724	2,500	978	2,500	2,500
100-5520-032-53-1102	OPERATING SUPPLIES	-	-	-	-	8,000	8,000
100-5520-032-53-1103	JANITORIAL SUPPLIES	3,356	2,668	4,200	1,783	4,200	4,200
100-5520-032-53-1210	UTILITIES	21,696	22,727	22,000	9,784	22,000	22,000
100-5520-032-53-1301	GROCERIES	37,136	51,095	36,000	32,628	72,000	72,000
100-5520-032-53-1302	GROCERIES - HDM	-	-	-	-	105,350	105,350
100-5520-032-53-1602	CRC MINI GRANT	-	6,180	-	-	-	-
Total Supplies		**64,333**	**84,394**	**64,700**	**45,173**	**214,050**	**214,050**
100-5520-032-54-1210	CONSTRUCTION	-	31,050	-	-	-	-
100-5520-032-54-2501	OFFICE EQUIPMENT	-	-	-	-	-	-
100-5520-032-54-2502	OTHER EQUIPMENT	25,098	6,318	-	-	-	-
100-5520-032-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**25,098**	**37,369**	**-**	**-**	**-**	**-**
100-5520-032-58-1200	CAPITAL LEASE PRINCIPAL	533	554	575	288	618	618
100-5520-032-58-2200	CAPITAL LEASE INTEREST	16	22	-	-	-	-
Total Other		549	575	575	288	618	618
Total Appropriations		**269,552**	**359,026**	**327,973**	**169,675**	**669,879**	**679,781**

032 - Senior Citizen Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	250,730
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	110,341
	OTHER GENERAL REVENUES	-	-	-	-	-	68,310
	COMBINED REVENUES PRIOR YEAR	186,952	264,887	238,973	169,675	-	-
100-33-1111	TITLE III C1 CONGREGATE-FED #9	55,631	56,959	60,000	-	-	70,000
100-33-1112	AOA NSIP (USDA) CONGREGATE #93	13,742	12,950	13,000	-	-	15,000
100-33-4111	TITLE III C1 CONGREG-STATE #93	3,275	3,353	-	-	-	3,400
100-33-4130	CRC SENIOR CENTER MINI GRANT	-	6,000	-	-	-	-
100-33-4164	CBS CONGREGATE MEALS	9,127	14,436	9,000	-	-	14,000
100-37-1002	SENIOR MEAL DONATIONS	825	441	1,000	-	-	1,000
100-33-1157	FFCRA CONGREGATE MALS	-	-	6,000	-	-	-
Total Revenues		**269,552**	**359,026**	**327,973**	**169,675**	**-**	**532,781**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(147,000)**

032 - Senior Citizen Services - Personnel

Title	Full Time Equivalent (FTE)
SENIOR CENTER ASSISTANT DIRECTOR	1
SENIOR CENTER DIRECTOR	1
INSTRUCTOR, SENIOR CENTER	2.5
ACTIVITIES COORDINATOR	1
ADMINISTRATIVE ASSISTANT	1
Total Personnel	**6.5**

034 - Customer Support Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1590-034-51-1100	SALARIES	-	-	-	-	184,161	178,797
100-1590-034-51-1101	RAISES	-	-	-	-	5,364	8,940
100-1590-034-51-1300	OVERTIME	-	-	-	-	-	-
100-1590-034-51-2101	MEDICAL/LIFE INSURANCE	-	-	-	-	1,300	2,079
100-1590-034-51-2102	HEALTH INSURANCE	-	-	-	-	46,682	46,682
100-1590-034-51-2200	PAYROLL TAXES	-	-	-	-	14,088	14,362
100-1590-034-51-2401	RETIREMENT	-	-	-	-	13,444	11,264
100-1590-034-51-2600	UNEMPLOYMENT	-	-	-	-	182	182
100-1590-034-51-2700	WORKMENS COMPENSATION	-	-	-	-	1,101	1,031
Total Personnel		**-**	**-**	**-**	**-**	**266,322**	**263,337**
100-1590-034-52-1101	CONSULTANT	-	-	-	-	-	-
100-1590-034-52-2201	VEHICLE MAINTENANCE	-	-	-	-	-	-
100-1590-034-52-3101	PROPERTY INSURANCE	-	-	-	-	-	-
100-1590-034-52-3102	AUTO,TRK,EQ-INSURANCE	-	-	-	-	-	-
100-1590-034-52-3103	PROF/GEN/LAW LIAB\INSURAN	-	-	-	-	-	-
100-1590-034-52-3201	TELEPHONE	-	-	-	-	-	6,000
100-1590-034-52-3701	PER DIEM & TRAVEL	-	-	-	-	-	1,000
100-1590-034-52-3702	TRAINING SCHOOLS & SEMINA	-	-	-	-	-	1,000
Total Services		**-**	**-**	**-**	**-**	**-**	**8,000**
100-1590-034-53-1101	OFFICE SUPPLIES	-	-	-	-	-	1,000
100-1590-034-53-1102	OPERATING SUPPLIES	-	-	-	-	-	1,000
100-1590-034-53-1270	GAS & DIESEL FUEL	-	-	-	-	-	1,200
Total Supplies		**-**	**-**	**-**	**-**	**-**	**3,200**
100-1590-034-54-2201	AUTOS & TRUCKS	-	-	-	-	-	-
100-1590-034-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
100-1590-034-58-1200	CAPITAL LEASE PRINCIPAL	-	-	-	-	-	-
100-1590-034-58-2200	CAPITAL LEASE INTEREST	-	-	-	-	-	-
Total Other		-	-	-	-	-	-
Total Appropriations		**-**	**-**	**-**	**-**	**266,322**	**274,537**

034 - Customer Support Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	160,311
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	70,550
	OTHER GENERAL REVENUES	-	-	-	-	-	43,676
	COMBINED REVENUES PRIOR YEAR	-	-	-	-	-	-
Total Revenues		**-**	**-**	**-**	**-**	**-**	**274,537**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

034 - Customer Support Services - Personnel

Title	Full Time Equivalent (FTE)
CODE ENFORCEMENT OFFICER	**1**
CUSTOMER SERVICE SPECIALIST	**1**
ACCOUNTING CLERK	**1**
ACCOUNTING GENERALIST II	**1**
Total Personnel	**4**

040 - Family Connection - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
100-5506-040-52-1101	CONSULTANT	52,500	52,500	52,500	28,125	52,500	52,500
Total Services		**52,500**	**52,500**	**52,500**	**28,125**	**52,500**	**52,500**
100-5506-040-53-1102	OPERATING SUPPLIES	-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**52,500**	**52,500**	**52,500**	**28,125**	**52,500**	**52,500**

040 - Family Connection - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	-	-	-	14,063	-	-
100-33-4120	FAMILY CONNECTION GRANT	52,500	52,500	52,500	14,063	-	52,500
Total Revenues		**52,500**	**52,500**	**52,500**	**28,125**	**-**	**52,500**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

040 - Family Connection - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

051 - Other Agencies - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
100-7520-051-54-1200	JOINT IDA PROJECT	4,073,750	-	-	-	-	-
100-7520-051-54-1400	BRYAN COUNTY SEWER CONNECTION	-	130,000	-	-	-	-
Total Capital		**4,073,750**	**130,000**	**-**	**-**	**-**	**-**
100-4220-051-57-2020	CITY OF RINCON - EXCISE TAX	139,329	110,951	140,000	63,403	140,000	140,000
100-4220-051-57-2021	CITY OF GUYTON - EXCISE TAX	25,872	20,602	26,000	11,296	26,000	26,000
100-4220-051-57-2022	CITY OF SPRINGFIELD - EXCISE T	46,905	33,567	47,000	2,647	47,000	47,000
100-5110-051-57-2003	VICTIM WITNESS PROGRAM	34,136	44,018	35,000	11,148	35,000	35,000
100-5110-051-57-2010	HEALTH DEPT BUDGET REQUEST	265,000	265,000	265,000	132,500	265,000	265,000
100-5110-051-57-2015	TRANSPORTATION	52,820	46,815	60,000	11,559	60,000	60,000
100-6510-051-57-2009	LIBRARY	748,045	753,854	848,878	449,965	1,121,609	1,030,986
100-7520-051-57-2011	CHAMBER OF COMMERCE	7,500	7,500	4,500	-	4,500	4,500
100-7140-051-57-1000	FORESTRY STIPEND	6,600	9,900	14,400	5,400	14,400	14,400
100-7520-051-57-2021	GA'S CIVIL WAR HERITAGE TRAILS INC	500	-	500	-	500	500
100-3800-051-61-1005	OPERATING XFER OUT (E-911)	352,398	-	-	-	-	-
100-5520-051-61-1000	OPERATING XFER OUT (SR. ACTIVITIES)	-	-	-	-	-	-
100-4207-051-61-1009	OPERATING XFER OUT (SPLOST)	-	-	1,636,157	-	1,329,493	1,329,493
100-4205-051-61-1010	OPERATING XFER OUT (SPEC TAX DIST)	906,000	-	1,000,000	-	-	-
100-4207-051-61-1011	OPERATING XFER OUT (TSPLOST)	-	-	-	-	5,844,947	5,844,947
100-4310-051-61-1004	OPERATING XFER OUT (LANDFILL)	67,687	-	69,500	139,000	90,500	90,500
Total Other		2,652,793	1,292,206	4,146,935	826,918	8,978,948	8,888,325
Total Appropriations		**6,726,543**	**1,422,206**	**4,146,935**	**826,918**	**8,978,948**	**8,888,325**

051 - Other Agencies - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	5,170,336
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	2,275,362
	OTHER GENERAL REVENUES	-	-	-	-	-	1,408,627
	COMBINED REVENUES PRIOR YEAR	6,693,598	1,378,189	4,146,935	812,943	-	-
100-35-1203	VICTIM WITNESS PROGRAM	32,945	44,018	-	13,975	-	34,000
Total Revenues		**6,726,543**	**1,422,206**	**4,146,935**	**826,918**	**-**	**8,888,325**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

051 - Other Agencies - Personnel

Title	Full Time Equivalent (FTE)
no personnel	**0**
Total Personnel	**0**

058 - Coroner - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-3700-058-51-2102	HEALTH INSURANCE	-	94	18,229	-	12,121	12,121
Total Personnel		**-**	**94**	**18,229**	**-**	**12,121**	**12,121**
100-3700-058-52-2201	VEHICLE MAINTENANCE	-	-	-	-	1,500	1,500
100-3700-058-52-3102	AUTO,TRK,EQ - INSURANCE	-	1,179	1,200	1,319	1,500	1,500
100-3700-058-52-3201	TELEPHONE	1,487	1,670	2,000	817	2,000	2,000
100-3700-058-52-3500	AUTO ALLOWANCE	3,000	600	600	300	600	600
100-3700-058-52-3609	CORONER FEES	30,100	29,225	35,500	13,125	36,750	36,750
100-3700-058-52-3616	REMOVAL (FUNERAL HOME)	14,822	8,900	16,000	3,600	17,000	17,000
100-3700-058-52-3701	PER DIEM & TRAVEL	3,342	5,474	4,600	3,262	5,000	5,000
100-3700-058-52-3702	TRAINING SCHOOLS & SEMINARS	800	1,680	1,500	-	1,600	1,600
100-3700-058-52-3705	MEMBERSHIP DUES	450	-	675	-	750	750
100-3700-058-52-3909	PAUPER'S FUNERAL	-	1,200	4,000	-	4,000	4,000
Total Services		**54,001**	**49,927**	**66,075**	**22,424**	**70,700**	**70,700**
100-3700-058-53-1101	OFFICE SUPPLIES	926	1,015	2,000	52	2,000	2,000
100-3700-058-53-1102	OPERATING SUPPLIES	3,501	3,753	6,500	67	7,000	7,000
100-3700-058-53-1104	POSTAGE	-	-	75	-	75	75
100-3700-058-53-1270	GAS & DIESEL FUEL	771	2,302	3,600	1,005	3,600	3,600
Total Supplies		**5,198**	**7,070**	**12,175**	**1,123**	**12,675**	**12,675**
100-3700-058-54-2201	AUTOS & TRUCKS	11,261	350	-	15	-	-
100-3700-058-54-2502	OTHER EQUIP	7,144	-	-	-	-	-
100-3700-058-54-9999	LEASED EQUIPMENT	49,612	-	-	-	-	-
Total Capital		**68,017**	**350**	**-**	**15**	**-**	**-**
100-3700-058-58-1200	CAPITAL LEASE PRINCIPAL	5,432	8,769	11,850	5,925	11,850	11,850
100-3700-058-58-2200	CAPITAL LEASE INTEREST	1,472	3,081	-	-	-	-
Total Other		6,904	11,850	11,850	5,925	11,850	11,850
Total Appropriations		**134,121**	**69,291**	**108,329**	**29,487**	**107,346**	**107,346**

058 - Coroner - Revenues

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	62,683
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	27,585
	OTHER GENERAL REVENUES	-	-	-	-	-	17,078
	COMBINED REVENUES PRIOR YEAR	134,121	69,291	108,329	29,487	-	-
Total Revenues		**134,121**	**69,291**	**108,329**	**29,487**	**-**	**107,346**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

058 - Coroner - Personnel

	Title	Full Time Equivalent (FTE)
	COUNTY CORONER	**0.5**
Total Personnel		**0.5**

062 - Inmate Medical - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
100-3326-062-52-1101	JAIL HEALTH SERVICES	208,335	340,729	259,896	181,927	363,854	363,854
100-3420-062-52-1101	PRISON HEALTH SERVICES	208,335	156,802	259,896	80,924	155,938	155,938
100-3326-062-52-2211	JAIL COVID RELATED EXPENSES	-	-	-	-	-	-
100-3420-062-52-2211	PRISON COVID RELATED EXPENSES	-	-	-	-	-	-
Total Services		**416,670**	**497,531**	**519,792**	**262,851**	**519,792**	**519,792**
100-3326-062-53-1102	MEDICAL BILLINGS - JAIL	212,947	533,940	210,000	254,906	500,000	500,000
100-3420-062-53-1102	MEDICAL BILLINGS - PRISON	45,890	35,122	46,000	14,987	46,000	46,000
Total Supplies		**258,837**	**569,063**	**256,000**	**269,893**	**546,000**	**546,000**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**675,507**	**1,066,594**	**775,792**	**532,744**	**1,065,792**	**1,065,792**

062 - Inmate Medical - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	622,352
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	273,885
	OTHER GENERAL REVENUES	-	-	-	-	-	169,556
	COMBINED REVENUES PRIOR YEAR	675,507	1,066,594	775,792	532,744	-	-
Total Revenues		**675,507**	**1,066,594**	**775,792**	**532,744**	**-**	**1,065,792**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

062 - Inmate Medical - Personnel

	Title	Full Time Equivalent (FTE)
	no personel	**0**
Total Personnel		**0**

111 - County Manager - Appropriations

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
100-1320-111-51-1100	SALARIES	442,474	646,175	781,158	467,355	519,515	519,515
100-1320-111-51-1101	RAISES	-	-	45,955	-	15,128	25,214
100-1320-111-51-1300	OVERTIME	-	6,737	-	3,649	-	-
100-1320-111-51-2101	MEDICAL/LIFE SUPPLEMENTAL	2,854	4,482	2,979	3,095	1,300	2,079
100-1320-111-51-2102	HEALTH INSURANCE	74,748	121,596	134,094	78,911	60,087	60,087
100-1320-111-51-2200	PAYROLL TAXES	31,579	40,457	63,274	28,582	40,900	41,672
100-1320-111-51-2401	RETIREMENT	24,778	30,483	60,379	27,035	35,112	29,672
100-1320-111-51-2600	UNEMPLOYMENT	282	395	456	124	228	228
100-1320-111-51-2700	WORKMEN'S COMPENSATION	1,111	1,854	1,489	1,137	1,176	981
Total Personnel		**577,826**	**852,178**	**1,089,785**	**609,888**	**673,447**	**679,447**
100-1320-111-52-1101	CONSULTANT	86,063	359,570	-	262,842	-	150,000
100-1320-111-52-1202	ATTORNEY & PROFESSIONAL SERVIC	128,598	489,482	-	146,979	-	400,000
100-1320-111-52-2201	VEHICLE MAINTENANCE	-	-	-	-	1,500	1,500
100-1320-111-52-2208	COMPUTER MAINT. AGREEMNTS	31,600	21,617	-	12,645	-	24,000
100-1320-111-52-2321	OPERATING LEASES/RENTAL COPIER	-	-	-	-	-	-
100-1320-111-52-3102	AUTO,TRUCK,EQUIPMENT INSURANCE	-	2,357	-	3,958	-	4,000
100-1320-111-52-3103	PROF/GEN/LAW LIAB\INSURAN	2,128	3,947	-	4,346	-	4,400
100-1320-111-52-3201	TELEPHONE	2,249	4,284	-	2,498	-	5,000
100-1320-111-52-3301	ADVERTISEMENT	1,110	5,241	-	2,068	5,000	-
100-1320-111-52-3500	AUTO ALLOWANCE	3,600	2,250	-	6,000	-	9,000
100-1320-111-52-3701	PER DIEM & TRAVEL	9,805	7,074	-	4,249	8,200	8,200
100-1320-111-52-3702	TRAINING SCHOOLS & SEMINA	3,223	9,978	-	1,495	-	4,000
100-1320-111-52-3705	MEMBERSHIP DUES	1,791	2,504	-	646	-	2,600
100-1320-111-52-3900	OTHER PURCHASED SERVICES	10,670	95	-	2,348	-	-
Total Services		**280,835**	**908,398**	**-**	**450,073**	**14,700**	**612,700**
100-1320-111-53-1101	OFFICE SUPPLIES	6,777	6,921	6,000	3,791	7,500	7,500
100-1320-111-53-1102	OPERATING SUPPLIES	4,072	5,378	3,500	2,211	4,500	4,500
100-1320-111-53-1270	GAS & DIESEL FUEL	357	648	2,000	247	2,000	2,000
100-1320-111-53-1402	PRINTING & PUBLICATIONS	5	624	2,000	-	2,000	2,000
Total Supplies		**11,210**	**13,571**	**13,500**	**6,249**	**16,000**	**16,000**
100-1320-111-54-1100	LAND ACQUISITION	10,000	-	-	-	-	-
100-1320-111-54-2201	AUTOS & TRUCKS	(87)	499	-	335	-	-
100-1320-111-54-9999	LEASED EQUIPMENT	44,290	32,249	-	-	-	-
Total Capital		**54,204**	**32,748**	**-**	**335**	**-**	**-**
100-1320-111-58-1200	CAPITAL LEASE PRINCIPAL	7,372	13,440	29,615	15,327	34,320	34,320
100-1320-111-58-2200	CAPITAL LEASE INTEREST	1,230	3,640	-	-	-	-
Total Other		8,601	17,079	29,615	15,327	34,320	34,320
Total Appropriations		**932,677**	**1,823,975**	**1,132,900**	**1,081,872**	**738,467**	**1,342,467**

111 - County Manager - Revenues

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	783,911
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	344,984
	OTHER GENERAL REVENUES	-	-	-	-	-	213,572
	COMBINED REVENUES PRIOR YEAR	932,677	1,823,975	1,132,900	1,081,872	-	-
Total Revenues		**932,677**	**1,823,975**	**1,132,900**	**1,081,872**	**-**	**1,342,467**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

111 - County Manager - Personnel

	Title	Full Time Equivalent (FTE)
	ASSISTANT COUNTY MANAGER	**1**
	CHINS COORDINATOR	**1**
	OFFICE ASSISTANT	**0.5**
	COUNTY MANAGER	**1**
	EXECUTIVE ASSISTANT	**1**
Total Personnel		**4.5**

117 - Sheriff's Office SRO - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-3310-117-51-1100	SALARIES	569,601	822,433	776,160	390,354	908,596	908,596
100-3310-117-51-1101	RAISES	-	-	46,570	-	27,258	45,430
100-3310-117-51-1300	OVERTIME	45,458	77,434	-	48,929	-	-
100-3310-117-51-2101	MEDICAL/LIFE SUPPLEMENTAL	4,209	6,377	4,549	3,570	5,037	8,058
100-3310-117-51-2102	HEALTH INSURANCE	137,419	218,988	221,795	104,253	284,488	284,488
100-3310-117-51-2200	PAYROLL TAXES	45,428	66,256	62,939	32,344	71,593	72,983
100-3310-117-51-2401	RETIREMENT	27,924	44,143	64,259	29,420	72,967	63,752
100-3310-117-51-2600	UNEMPLOYMENT	776	628	638	38	730	730
100-3310-117-51-2700	WORKMEN'S COMPENSATION	13,047	17,460	15,303	7,972	18,904	18,699
Total Personnel		**843,861**	**1,253,720**	**1,192,214**	**616,880**	**1,389,572**	**1,402,734**
100-3310-117-52-3102	AUTO,TRK,EQ - INSURANCE	16,133	16,501	16,600	19,790	20,000	20,000
100-3310-117-52-3103	PROF/GEN/LAW LIAB\INSURAN	4,088	8,027	8,100	8,778	9,000	9,000
Total Services		**20,221**	**24,528**	**24,700**	**28,568**	**29,000**	**29,000**
100-3310-117-53-1270	GAS & DIESEL FUEL	19,618	61,834	40,000	23,416	47,000	47,000
Total Supplies		**19,618**	**61,834**	**40,000**	**23,416**	**47,000**	**47,000**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		-	-	-	-	-	-
Total Appropriations		**883,700**	**1,340,083**	**1,256,914**	**668,864**	**1,465,572**	**1,478,734**

117 - Sheriff's Office SRO - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	308,745
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	135,873
	OTHER GENERAL REVENUES	-	-	-	-	-	84,116
	COMBINED REVENUES PRIOR YEAR	251,185	401,011	336,914	668,864	-	-
100-33-1116	COPS IN SCHOOL	632,515	939,072	920,000	-	-	950,000
Total Revenues		**883,700**	**1,340,083**	**1,256,914**	**668,864**	**-**	**1,478,734**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

117 - Sheriff's Office SRO - Personnel

Title	Full Time Equivalent (FTE)
CORPORAL	**1**
DEPUTY SHERIFF	**14**
SERGEANT	**1**
Total Personnel	**16**

136 - Information Technology Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-1535-136-51-1100	SALARIES	353,781	432,274	637,024	322,557	663,541	663,541
100-1535-136-51-1101	RAISES	-	-	31,901	-	19,906	33,177
100-1535-136-51-1300	OVERTIME	3,719	7,013	-	4,280	-	-
100-1535-136-51-2101	MEDICAL/LIFE INSURANCE	3,301	3,647	2,925	2,533	2,925	4,679
100-1535-136-51-2102	HEALTH INSURANCE	76,799	102,196	164,545	63,629	164,426	164,426
100-1535-136-51-2200	PAYROLL TAXES	27,195	32,302	51,173	24,265	52,284	53,299
100-1535-136-51-2401	RETIREMENT	18,787	22,070	48,832	24,375	49,892	41,803
100-1535-136-51-2600	UNEMPLOYMENT	274	312	456	38	410	410
100-1535-136-51-2700	WORKMEN'S COMPENSATION	909	825	1,204	482	1,504	1,254
Total Personnel		**484,765**	**600,638**	**938,060**	**442,159**	**954,887**	**962,589**
100-1535-136-52-1202	ATTORNEY & PROFESSIONAL SERVICES	-	-	80,000	50	80,000	80,000
100-1535-136-52-2201	VEHICLE MAINTENANCE	-	-	-	-	1,500	1,500
100-1535-136-52-2208	COMPUTER MAINT. AGREEMNTS	90,794	368,312	600,000	162,697	600,000	600,000
100-1535-136-52-2208-2	COMPUTER MAINT. AGREEMNTS GIS	4,800	-	-	-	-	-
100-1535-136-52-3102	AUTO,TRK,EQ - INSURANCE	-	1,179	2,400	1,319	1,400	1,400
100-1535-136-52-3103	PROF/GEN/LAW LIAB\INSURANCE	1,934	2,635	2,700	3,741	4,000	4,000
100-1535-136-52-3201	TELEPHONE	5,526	7,473	7,000	3,277	8,000	8,000
100-1535-136-52-3701	PER DIEM & TRAVEL	-	-	4,000	756	6,000	6,000
100-1535-136-52-3702	TRAINING SCHOOLS & SEMINARS	-	-	15,000	3,773	15,000	15,000
Total Services		**103,054**	**379,598**	**711,100**	**175,613**	**715,900**	**715,900**
100-1535-136-53-1101	OFFICE SUPPLIES	1,035	1,873	2,500	298	2,500	2,500
100-1535-136-53-1102	OPERATING SUPPLIES	14,362	5,499	17,000	5,135	17,000	17,000
100-1535-136-53-1104	POSTAGE	-	-	350	-	350	350
100-1535-136-53-1270	GAS & DIESEL FUEL	367	659	1,800	437	2,000	2,000
Total Supplies		**15,764**	**8,032**	**21,650**	**5,869**	**21,850**	**21,850**
100-1535-136-54-2201	AUTOS & TRUCKS	443	-	-	354	-	-
100-1535-136-54-2502	OTHER EQUIPMENT	-	-	-	-	472,000	472,000
100-1535-136-54-2503	COMPUTERS,SERVERS AND OTHER EQ	37,573	137,307	416,000	98,415	-	-
100-1535-136-54-3000	SBITA	17,742	-	-	-	-	-
100-1535-136-54-9999	LEASED EQUIPMENT	19,828	-	-	-	-	-
Total Capital		**75,585**	**137,307**	**416,000**	**98,769**	**472,000**	**472,000**
100-1535-136-58-1200	CAPITAL LEASE PRINCIPAL	3,467	3,650	19,365	5,992	17,621	17,621
100-1535-136-58-2200	CAPITAL LEASE INTEREST	869	962	-	-	-	-
Total Other		4,335	4,612	19,365	5,992	17,621	17,621
Total Appropriations		**683,505**	**1,130,187**	**2,106,174**	**728,402**	**2,182,258**	**2,189,960**

136 - Information Technology Services - Revenues

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	1,278,791
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	562,770
	OTHER GENERAL REVENUES	-	-	-	-	-	348,399
	COMBINED REVENUES PRIOR YEAR	683,505	1,130,187	2,106,174	728,402	-	-
100-34-1930	SALE OF MAPS	-	-	-	-	-	-
100-34-1931	GIS MAPS & OTHER FEES	-	-	-	-	-	-
100-37-1004	PLANTER'S WIFI GRANT	-	-	-	-	-	-
Total Revenues		**683,505**	**1,130,187**	**2,106,174**	**728,402**	**-**	**2,189,960**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

136 - Information Technology Services - Personnel

Title	Full Time Equivalent (FTE)
APPLICATIONS ADMINISTRATOR	**1**
DEPUTY DIRECTOR OF INFORMATION TECHNOLOGY	**1**
DIRECTOR OF INFORMATION TECHNOLOGY	**1**
INFORMATION SYSTEMS SPECIALIST	**3**
Information Systems Technician	**1**
NETWORK ADMINISTRATOR 2	**1**
NETWORK SPECIALIST	**1**
Total Personnel	**9**

225 - Geographical Information Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
100-7403-225-51-1100	SALARIES	108,242	142,086	158,933	83,456	220,475	176,691
100-7403-225-51-1101	RAISES	-	-	9,536	-	6,614	8,835
100-7403-225-51-1300	OVERTIME	1,771	287	-	68	-	-
100-7403-225-51-2101	MEDICAL/LIFE INSURANCE	960	1,236	975	779	1,219	1,430
100-7403-225-51-2102	HEALTH INSURANCE	36,472	46,406	54,686	27,647	66,455	52,749
100-7403-225-51-2200	PAYROLL TAXES	7,837	10,252	12,888	6,064	17,372	14,193
100-7403-225-51-2401	RETIREMENT	6,616	8,234	12,298	6,702	16,577	11,132
100-7403-225-51-2600	UNEMPLOYMENT	91	114	137	-	182	137
100-7403-225-51-2700	WORKER'S COMPENSATION	277	282	303	151	500	334
Total Personnel		**162,266**	**208,897**	**249,756**	**124,865**	**329,394**	**265,499**
100-7403-225-52-1202	ATTORNEY & PROFESSIONAL SERVICES	163,283	32,932	60,000	24,127	48,000	48,000
100-7403-225-52-2208	COMPUTER MAINT. AGREEMENTS	-	(4,167)	62,700	28,350	62,700	62,700
100-7403-225-52-3103	PROF/GEN/LAW LIAB/INS	507	992	600	996	1,000	1,000
100-7403-225-52-3201	TELEPHONE	-	-	-	-	-	-
100-7403-225-52-3701	PER DIEM & TRAVEL	2,039	-	2,000	-	3,000	3,000
100-7403-225-52-3702	TRAINING SCHOOLS & SEMINARS	698	3,404	8,510	-	10,000	10,000
100-7403-225-52-3705	MEMBERSHIP DUES	-	-	1,000	-	1,000	1,000
Total Services		**166,527**	**33,161**	**134,810**	**53,473**	**125,700**	**125,700**
100-7403-225-53-1101	OFFICE SUPPLIES	-	-	2,800	303	2,800	2,800
100-7403-225-53-1103	OPERATING SUPPLIES	-	-	750	-	750	750
100-7403-225-53-1104	POSTAGE	-	-	200	-	200	200
100-7403-225-53-1270	GAS/FUEL	-	-	-	-	-	-
100-7403-225-53-1402	PRINTING/PUBLICATION	-	-	500	-	500	500
Total Supplies		**-**	**-**	**4,250**	**303**	**4,250**	**4,250**
100-7403-225-54-2502	OTHER EQUIPMENT	-	-	-	-	5,243	5,243
100-7403-225-54-3000	SBITA	50,000	164,990	-	-	-	-
Total Capital		**50,000**	**164,990**	**-**	**-**	**5,243**	**5,243**
100-7403-225-58-1200	CAPITAL LEASE PRINCIPAL	-	56,700	-	-	-	-
Total Other		-	56,700	-	-	-	-
Total Appropriations		**378,793**	**463,748**	**388,816**	**178,641**	**464,587**	**400,692**

225 - Geographical Information Services - Revenues

GL Account	GL Name	2023	2024	2025	12/31/24	2026	2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	233,978
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	102,969
	OTHER GENERAL REVENUES	-	-	-	-	-	63,746
	COMBINED REVENUES PRIOR YEAR	378,793	463,748	388,816	178,641	-	-
Total Revenues		**378,793**	**463,748**	**388,816**	**178,641**	**-**	**400,692**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**0**

225 - Geographical Information Services - Personnel

	Title	Full Time Equivalent (FTE)
	G.I.S. MANAGER	**1**
	G.I.S. ANALYST	**2**
Total Personnel		**3**

Special Funds Overview

The County maintains many special revenue funds and four enterpise funds. Special revenues include revenues le
restricted to expenditures for special purposes . Enterpise funds consist of Water & Sewer, WWTP, Sanitation, and
Waste & Recycling Center, where user fees are intended to cover the cost of services. Project length budgeting is use
SPLOST and other captial. These are based upon our short term work program projects and their respective bud
Funds for these projects are often subject to changes from year to year. Funding sources for the SPLOST projects c
from both SPLOST, impact fees and funding from the Department of Transportation. The special tax district f
orgininate from franchise fees, payment in lieu of tax and state insurance premium contributions. Service del
agreements added the Dry Waste & Recycling Center, Development Services, and Seniors Activity funds.

The County allocates specific funding towards the unincorporated area of the County. Referenced as a Special Tax District, this was a result of service delivery negotiations and agreements established in 2011 with the cities of Guyton, Rincon, and Springfield. Specific funding sources applied to the Special Tax District for the benefit of the unincorporated residents include state insurance premium allocations, franchise fees, and payments in lieu of tax. These funding sources are used to offset the cost of services that are for the direct benefit of the unincorporated area of the County only. As a result of the roads and recreation millage and beginning with the FY 2019 budget, the Public Works department and Recreation & Sports Management department were moved into the Special Tax District, and the Parks & Landscapes department was created.

FISCAL YEAR 2023/2024/2025/2026 SPECIAL FUNDS DEPARTMENT TOTALS

Dept. #	Special Funds	Budget FY 2023	Budget FY 2024	Budget FY 2025	Budget FY 2026	Net Change	% Change
001	Special Tax District	1,409,442	1,265,813	493,628	7,126,000	6,632,372	1343.6%
023	Sanitation	4,280,810	4,819,963	5,040,819	4,949,711	(91,108)	-1.8%
025	Public Works	2,484,399	2,860,300	3,504,015	3,920,873	416,858	11.9%
029	Sports & Recreation Services	1,793,705	1,653,599	1,983,514	2,114,258	130,745	6.6%
030	Parks & Landscape Services	807,728	1,162,631	1,157,734	4,756,066	3,598,332	310.8%
035	Emergency Communication Services	1,652,398	1,722,720	2,076,339	2,316,582	240,243	11.6%
036	Federal Drug	50,000	50,000	50,000	50,000	-	0.0%
037	SPLOST 2017 Roads	3,400,000	1,708,000	200,000	-	(200,000)	-100.0%
039	SPLOST 2017 Recreation	1,637,826	1,838,346	388,714	-	(388,714)	-100.0%
041	SPLOST 2017 Vehicles and Equip	3,852,743	1,267,175	709,942	-	(709,942)	-100.0%
042	Debt Service	9,910,489	9,851,409	12,371,471	23,102,771	10,731,300	86.7%
047	SPLOST 2017 Drainage	3,174,000	3,066,000	3,066,000	-	(3,066,000)	-100.0%
055	Fire & Rescue Services	8,573,937	9,631,936	8,611,526	14,886,024	6,274,498	72.9%
061	Wastewater Treatment Plant	1,678,348	2,098,810	1,866,326	2,448,921	582,595	31.2%
099	SPLOST 2017 Cities	5,000	5,000	-	-	-	0.0%
100	SPLOST 2017 Water & Sewer	750,000	1,697,000	675,000	-	(675,000)	-100.0%
105	Water and Sewer Operating	4,512,375	9,302,776	5,108,708	34,975,245	29,866,537	584.6%
106	Water Projects	3,225,000	2,448,000	-	-	-	0.0%
153	Drug Abuse Treatment & Education	17,900	17,900	17,900	17,900	-	0.0%
219	Sheriff Special Revenue	500,000	510,000	510,000	1,050,000	540,000	105.9%
223	Dry Waste & Recycling Center	68,687	69,000	70,500	91,500	21,000	29.8%
230	Juvenile Services	2,500	2,500	2,500	2,500	-	0.0%
231	American Rescue Plan Act	11,615,462	11,134,000	6,800,000	-	(6,800,000)	-100.0%
236	State Drug Account	50,000	50,000	50,000	50,000	-	0.0%
240	Jail Construction & Staffing	60,000	70,000	70,000	70,000	-	0.0%
245	Prison Commissary	220,000	240,000	240,000	350,000	110,000	45.8%
272	Development Services	1,609,149	1,897,989	1,841,441	1,632,697	(208,744)	-11.3%
273	Senior Citizens Activity	202,982	209,287	205,832	-	(205,832)	-100.0%
274	Hospital Indigent	3,600,000	3,600,000	3,600,000	7,900,000	4,300,000	119.4%
276	Hotel / Motel Tax	15,000	30,000	45,000	55,000	10,000	22.2%
321	SPLOST 2017	-	-	-	5,250,000	5,250,000	0.0%
322	SPLOST 2021	27,754,413	54,721,629	69,677,917	78,796,361	9,118,444	13.1%
335	TSPLOST 2020	30,136,602	20,487,449	20,582,451	32,794,947	12,212,496	59.3%
337	TSPLOST 2023	-	-	62,827,636	57,941,685	(4,885,951)	-7.8%
560	Stormwater	182,000	80,000	50,000	3,126,000	3,076,000	6152.0%
600	Self-funded Insurance	7,142,431	7,950,660	7,683,537	7,552,933	(130,603)	-1.7%
		$ 136,375,325	$ 157,519,892	$ 221,578,449	$ 297,327,974	$ 75,749,525	34.2%

FISCAL YEAR 2023/2024/2025/2026 SPECIAL FUNDS PERSONNEL TOTALS

Dept. #	Special Funds	Budget FY 2023	Budget FY 2024	Budget FY 2025	Budget FY 2026	Net Change	% Change
001	Special Tax District	-	-	-	-	-	0.0%
023	Sanitation	54,068	135,768	135,589	51,811	(83,778)	-61.8%
025	Public Works	-	-	-	-	-	0.0%
029	Sports & Recreation Services	859,771	835,713	1,011,616	1,054,785	43,169	4.3%
030	Parks & Landscape Services	500,053	666,684	754,855	842,899	88,044	11.7%
035	Emergency Communication Services	1,377,383	1,444,258	1,743,433	1,783,315	39,882	2.3%
036	Federal Drug	-	-	-	-	-	0.0%
037	SPLOST 2017 Roads	-	-	-	-	-	0.0%
039	SPLOST 2017 Recreation	-	-	-	-	-	0.0%
041	SPLOST 2017 Vehicles and Equip	-	-	-	-	-	0.0%
042	Debt Service	-	-	-	-	-	0.0%
047	SPLOST 2017 Drainage	-	-	-	-	-	0.0%
055	Fire & Rescue Services	4,912,453	6,235,627	6,794,503	7,539,826	745,322	11.0%
061	Wastewater Treatment Plant	-	-	-	-	-	0.0%
099	SPLOST 2017 Cities	-	-	-	-	-	0.0%
100	SPLOST 2017 Water & Sewer	-	-	-	-	-	0.0%
105	Water and Sewer Operating	-	-	-	-	-	0.0%
106	Water Projects	-	-	-	-	-	0.0%
153	Drug Abuse Treatment & Education	-	-	-	-	-	0.0%
219	Sheriff Special Revenue	-	-	-	-	-	0.0%
223	Dry Waste & Recycling Center	-	-	-	-	-	0.0%
230	Juvenile Services	-	-	-	-	-	0.0%
231	American Rescue Plan Act	-	-	-	-	-	0.0%
236	State Drug Account	-	-	-	-	-	0.0%
240	Jail Construction & Staffing	-	-	-	-	-	0.0%
245	Prison Commissary	-	-	-	-	-	0.0%
272	Development Services	1,137,147	1,307,057	1,257,104	1,070,736	(186,368)	-14.8%
273	Senior Citizens Activity	194,332	200,637	197,032	-	(197,032)	-100.0%
274	Hospital Indigent	-	-	-	-	-	0.0%
276	Hotel / Motel Tax	-	-	-	-	-	0.0%
321	SPLOST 2017	-	-	-	-	-	0.0%
322	SPLOST 2021	-	-	-	-	-	0.0%
335	TSPLOST 2020	-	-	-	-	-	0.0%
337	TSPLOST 2023	-	-	-	-	-	0.0%
560	Stormwater	-	-	-	-	-	0.0%
600	Self-funded Insurance	-	-	-	-	-	0.0%
		$ 9,035,207	$ 10,825,744	$ 11,894,132	$ 12,343,372	$ 449,240	3.8%

001 - Special Tax District - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
270-3510-001-61-1005	OPERATING XFER OUT (BLD INSP/Z	-	-	-	-	-	-
270-3510-001-61-1006	OPERATING XFER OUT (WATER & SE	174,275	500,000	443,628	-	-	-
270-3510-001-61-1007	OPERATING XFER OUT (TO SEN.CIT	196,982	-	-	-	-	-
270-3510-001-61-1008	OPERATING XFER OUT (WWTP)	537,248	-	-	-	-	-
270-3510-001-61-1009	OPERATING XFER OUT (FIRE)	318,937	-	-	-	-	-
270-3510-001-61-1011	OPERATING XFER OUT (GENERAL FU	-	-	-	-	-	-
270-3510-001-61-1013	OPERATING XFER OUT (STORMWATER)	302,000	80,000	50,000	-	3,126,000	3,126,000
270-3510-001-61-1014	OPERATING XFER OUT (STORMWATER UTIL	-	-	-	-	4,000,000	4,000,000
270-6100-001-57-1000	RECREATION PMTS TO CITIES	-	-	-	-	-	-
Total Other		1,529,442	580,000	493,628	-	7,126,000	7,126,000
Total Appropriations		**1,529,442**	**580,000**	**493,628**	**-**	**7,126,000**	**7,126,000**

001 - Special Tax District - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(999,861)	(1,197,654)	(4,265,043)	(197,554)	7,126,000	(3,371,148)
270-31-1194	IN LIEU OF TAX\ GA POWER	619,088	222,632	620,000	-	-	620,000
270-31-1195	IN LIEU OF TAX\ GEORGIA PACIFI	454,361	903,506	460,000	-	-	455,000
270-31-1196	IN LIEU OF TAX\ BISSEL	103,820	50,966	105,000	-	-	60,000
270-31-1750	CABLEVISION FRANCHISE	304,794	271,855	305,000	59,898	-	300,000
270-31-6201	INSURANCE PREMIUMS	-	-	-	-	-	4,300,000
270-36-1005	INTEREST ON INVESTMENT	141,241	328,503	100,000	137,657	-	50,000
270-38-9005	MISCELLANEOUS REVENUE	-	192	-	-	-	-
270-38-9015	CASH CARRY FORWARD (001 PORTION)	-	-	2,168,670	-	-	4,712,148
270-39-1200	OP XFER IN (SPEC TAX DIST)	906,000	-	1,000,000	-	-	-
Total Revenues		**1,529,442**	**580,000**	**493,628**	**-**	**7,126,000**	**7,126,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

001 - Special Tax District - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

023 - Sanitation - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
540-4310-023-51-1100	SALARIES	25,089	36,723	80,288	39,892	41,600	41,600
540-4310-023-51-1101	RAISES	-	-	4,817	-	1,248	2,080
540-4310-023-51-1300	OVERTIME	449	528	-	286	-	-
540-4310-023-51-2101	MEDICAL/LIFE INSURANCE	283	329	650	227	325	520
540-4310-023-51-2102	HEALTH INSURANCE	16,891	17,556	36,458	6,487	1,525	1,525
540-4310-023-51-2200	PAYROLL TAXES	1,713	2,511	6,511	3,069	3,278	3,342
540-4310-023-51-2401	RETIREMENT	1,404	1,774	6,213	1,342	3,128	2,621
540-4310-023-51-2600	UNEMPLOYMENT	45	35	91	4	46	46
540-4310-023-51-2700	WORKMEN'S COMPENSATION	67	214	562	380	94	79
Total Personnel		**45,940**	**59,669**	**135,589**	**51,688**	**51,243**	**51,811**
540-4310-023-52-1105	MONITORING	17,727	18,427	18,000	5,786	18,000	18,000
540-4310-023-52-1202	ATTORNEY & PROFESSIONAL SERVIC	-	-	-	-	-	-
540-4310-023-52-1309	SOLID WASTE COLL.-CURBSIDE	4,716,131	4,952,208	4,870,000	2,611,093	4,870,000	4,870,000
540-4310-023-52-2202	R & M GENERAL (BLDG)	23	-	-	108	-	-
540-4310-023-52-2210	STORM RELATED EXPENSES	-	-	-	174,502	-	-
540-4310-023-52-2321	OPERATING LEASES/RENTAL COPIER	91	-	-	-	-	-
540-4310-023-52-3101	PROPERTY INSURANCE	661	1,007	1,100	1,030	1,100	1,100
540-4310-023-52-3102	AUTO,TRK,EQ INSURANCE	23	3,536	3,600	3,958	4,000	4,000
540-4310-023-52-3103	PROF/GEN/LAW LIAB/INS	184	528	530	541	600	600
540-4310-023-52-3201	TELEPHONE	1,038	2,291	1,100	2,039	4,200	4,200
Total Services		**4,735,880**	**4,977,997**	**4,894,330**	**2,799,056**	**4,897,900**	**4,897,900**
540-4310-023-53-1102	OPERATING SUPPLIES	-	427	-	-	-	-
540-4310-023-53-1210	UTILITIES	650	-	700	-	-	-
540-4310-023-53-1402	PRINTING & PUBLICATIONS	-	-	4,000	-	-	-
Total Supplies		**650**	**427**	**4,700**	**-**	**-**	**-**
540-4310-023-54-2201	**AUTOS & TRUCKS**	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
540-4310-023-56-1000	DEPRECIATION EXPENSE	6,179	6,179	6,200	-	-	-
540-4310-023-58-1200	CAPITAL LEASE PRINCIPAL	-	-	-	-	-	-
540-4310-023-58-2200	CAPITAL LEASE INTEREST	-	-	-	-	-	-
Total Other		6,179	6,179	6,200	-	-	-
Total Appropriations		**4,788,649**	**5,044,272**	**5,040,819**	**2,850,744**	**4,949,143**	**4,949,711**

023 - Sanitation - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	41,474	22,062	(0)	(1,772,228)	-	-
540-34-4110	SANITATION	4,579,638	4,778,769	4,870,000	4,552,844	-	5,000,000
540-34-4115	SANITATION-OTHER	152,848	170,136	175,000	60,950	-	100,000
540-36-1005	INTEREST ON INVESTMENT	14,628	73,241	20,000	9,178	-	20,000
540-38-9005	Miscellaneous Revenue	61	63	-	-	-	-
540-38-9015	CASH CARRY-FORWARD	-	-	(24,181)	-	-	(170,289)
Total Revenues		**4,788,649**	**5,044,272**	**5,040,819**	**2,850,744**	**-**	**4,949,711**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

023 - Sanitation - Personnel

	Title	Full Time Equivalent (FTE)
	CUSTOMER SERVICE SPECIALIST	1
Total Personnel		**1**

025 - Public Works - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
270-4205-025-52-1101-1	EOM CONTRACT	1,098,000	1,327,125	1,380,210	690,105	1,435,418	1,435,418
270-4205-025-52-1102	ENGINEERING	22,860	20,460	30,000	45,850	25,200	25,200
270-4205-025-52-1211	FILL / HAULING WORK / MOWING	333,848	215,741	292,100	146,054	292,100	292,100
270-4205-025-52-1306	PEST CONTROL	240	240	400	120	450	450
270-4205-025-52-2201	VEHIC MAINT	317,774	484,718	270,000	146,860	285,000	285,000
270-4205-025-52-2202	R&M - GENERAL(BUILDING)	304	1,417	10,000	-	10,000	10,000
270-4205-025-52-2203	R & M - GENERAL(EQUIPMNT)	32,304	32,304	32,500	8,076	32,500	32,500
270-4205-025-52-2210	STORM RELATED EXPENSES	-	-	-	92,485	-	-
270-4205-025-52-2321	OPERATING LEASES/RENTAL COPIER	-	-	-	-	-	-
270-4205-025-52-3101	PROPERTY INSURANCE	-	-	-	-	-	-
270-4205-025-52-3102	AUTO,TRK,EQ - INSURANCE	28,225	39,607	40,000	40,739	41,000	41,000
270-4205-025-52-3850	CONTRACT LABOR	-	62,703	-	-	-	-
Total Services		**1,833,555**	**2,184,315**	**2,055,210**	**1,170,290**	**2,121,668**	**2,121,668**
270-4205-025-53-1102	OPERATING SUPPLIES	263,212	343,075	295,000	199,686	295,000	295,000
270-4205-025-53-1210	UTILITIES	19,722	25,558	24,000	11,239	30,000	30,000
270-4205-025-53-1240	DISPOSAL ROLLOFFS	1,493	3,612	-	2,331	5,000	5,000
270-4205-025-53-1270	GAS & DIESEL FUEL	187,154	220,342	210,000	48,219	220,000	220,000
Total Supplies		**471,581**	**592,587**	**529,000**	**261,475**	**550,000**	**550,000**
270-4205-025-54-1402	PAVED ROAD MAINT.	33,375	-	-	-	-	-
270-4205-025-54-2201	AUTOS & TRUCKS	755	309	130,000	126	-	-
270-4205-025-54-2502	OTHER EQUIPMENT	-	193,343	583,000	307,636	1,154,000	1,154,000
270-4205-025-54-9999	LEASED EQUIPMENT	155,774	195,783	90,000	-	-	-
Total Capital		**189,905**	**389,435**	**803,000**	**307,762**	**1,154,000**	**1,154,000**
270-4205-025-58-1200	CAPITAL LEASE PRINCIPAL	12,859	55,251	116,805	47,603	95,205	95,205
270-4205-025-58-2200	CAPITAL LEASE INTEREST	3,391	19,738	-	-	-	-
Total Other		16,249	74,989	116,805	47,603	95,205	95,205
Total Appropriations		**2,511,289**	**3,241,326**	**3,504,015**	**1,787,129**	**3,920,873**	**3,920,873**

025 - Public Works - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-		-			3,920,873
	LOCAL OPTION SALES TAX (LOST)						-
	OTHER GENERAL REVENUES						-
	COMBINED REVENUES PRIOR YEAR	2,511,289	3,241,326	3,504,015	1,787,129		
Total Revenues		**2,511,289**	**3,241,326**	**3,504,015**	**1,787,129**	**-**	**3,920,873**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

025 - Public Works - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

029 - Sports & Recreation Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
270-6110-029-51-1100	SALARIES	515,194	596,969	652,030	318,719	778,293	718,264
270-6110-029-51-1101	RAISES	-	-	38,794	-	21,783	35,785
270-6110-029-51-1300	OVERTIME	2,564	1,340	-	1,066	-	-
270-6110-029-51-2101	MEDICAL/LIFE INSURANCE	3,577	4,139	4,008	2,597	4,387	7,018
270-6110-029-51-2102	HEALTH INSURANCE	147,239	178,611	208,442	87,140	176,730	176,730
270-6110-029-51-2200	PAYROLL TAXES	38,221	43,807	52,848	23,725	61,206	57,685
270-6110-029-51-2401	RETIREMENT	20,997	25,808	42,283	19,436	58,406	45,243
270-6110-029-51-2600	UNEMPLOYMENT	1,014	1,001	638	263	638	638
270-6110-029-51-2700	WORKMEN'S COMPENSATION	11,570	11,007	12,573	4,266	17,842	13,422
Total Personnel		**740,377**	**862,681**	**1,011,616**	**457,212**	**1,119,284**	**1,054,785**
270-6110-029-52-1101	CONSULTANT	-	-	-	-	-	-
270-6110-029-52-1306	PEST CONTROL	1,020	1,020	1,500	503	1,500	1,500
270-6110-029-52-2201	VEHIC MAINT	5,698	4,379	5,000	1,288	3,500	3,500
270-6110-029-52-2202	R&M - GENERAL (BLDGS)	58,289	68,131	65,000	39,371	70,000	70,000
270-6110-029-52-2203	R&M - GENERAL(EQUIPMNT)	-	514	2,000	496	2,000	2,000
270-6110-029-52-2205	VEHICLE ACCIDENT	-	6,687	-	-	-	-
270-6110-029-52-2208	COMPUTER MAINT. AGREEMNTS	13,564	14,208	14,000	9,155	14,000	14,000
270-6110-029-52-2321	OPERATING LEASES/RENTAL COPIER	700	572	-	548	-	-
270-6110-029-52-3101	PROPERTY INSURANCE	11,954	18,048	18,100	17,915	19,000	19,000
270-6110-029-52-3102	AUTO,TRK,EQ - INSURANCE	8,678	11,896	12,000	8,022	9,000	9,000
270-6110-029-52-3103	PROF/GEN/LAW LIAB\INSURAN	2,928	3,249	3,300	4,034	5,000	5,000
270-6110-029-52-3201	TELEPHONE	9,113	10,629	10,500	5,423	10,500	10,500
270-6110-029-52-3301	ADVERTISEMENT	3,163	3,750	5,000	1,900	3,000	3,000
270-6110-029-52-3608	OFFICIALS ASSOC FEES	127,027	106,046	140,000	31,179	140,000	140,000
270-6110-029-52-3701	PER DIEM & TRAVEL	17,385	4,580	8,000	1,029	8,000	8,000
270-6110-029-52-3702	TRAINING SCHOOLS & SEMINAR	917	30	5,000	1,696	7,500	7,500
270-6110-029-52-3705	MEMBERSHIP DUES	1,135	1,140	2,000	135	2,500	2,500
270-6110-029-52-3916	BANK CHARGES	801	1,534	800	959	1,000	1,000
Total Services		**262,371**	**256,411**	**292,200**	**123,652**	**296,500**	**296,500**
270-6110-029-53-1101	OFFICE SUPPLIES	2,044	2,232	3,500	95	3,500	3,500
270-6110-029-53-1102	OPERATING SUPPLIES	238,283	239,423	330,000	98,990	330,000	330,000
270-6110-029-53-1103	JANITORIAL SUPPLIES	826	3,383	1,250	213	1,250	2,000
270-6110-029-53-1104	POSTAGE	191	21	300	10	300	300
270-6110-029-53-1110	STREET SIGNS	205	-	-	-	-	-
270-6110-029-53-1118	PLANTERS WIFI GRANT	6,514	7,144	7,000	7,554	14,000	14,000
270-6110-029-53-1119	ATLANTA HAWKS SCHOLARSHIP	-	-	-	-	-	-
270-6110-029-53-1210	UTILITIES	207,154	249,633	220,000	110,129	230,000	230,000
270-6110-029-53-1240	DISPOSAL ROLLOFFS	11,337	15,440	13,000	7,732	15,000	15,000
270-6110-029-53-1270	GAS & DIESEL FUEL	5,446	6,693	7,000	2,537	7,000	7,000
270-6110-029-53-1301	CONCESSIONS	66,292	88,879	65,000	33,962	70,000	70,000
Total Supplies		**538,294**	**612,847**	**647,050**	**261,222**	**671,050**	**671,800**
270-6110-029-54-1200	SITE IMPROVEMENTS	101,027	-	-	-	-	-
270-6110-029-54-2201	AUTOS & TRUCKS	372	-	-	32	-	-
270-6110-029-54-2502	OTHER EQUIP	-	15,000	5,760	-	63,980	63,980
270-6110-029-54-9999	LEASED EQUIPMENT	97,939	-	-	-	-	-
Total Capital		**199,339**	**15,000**	**5,760**	**32**	**63,980**	**63,980**
270-6110-029-58-1200	CAPITAL LEASE PRINCIPAL	20,268	21,995	26,888	13,444	27,193	27,193
270-6110-029-58-2200	CAPITAL LEASE INTEREST	4,700	4,893	-	-	-	-
Total Other		24,968	26,888	26,888	13,444	27,193	27,193
Total Appropriations		**1,765,348**	**1,773,828**	**1,983,514**	**855,562**	**2,178,008**	**2,114,258**

029 - Sports & Recreation Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	1,560,458
	LOCAL OPTION SALES TAX (LOST)	-	-		-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	1,279,770	1,223,838	1,503,114	633,841	-	-
270-34-7300	REC DEPT - BASKETBALL	55,745	57,520	55,000	46,505	-	60,000
270-34-7301	REC DEPT - BASKETBALL TOURNAME	13,580	8,017	14,000	-	-	10,000
270-34-7303	REC DEPT - FOOTBALL	22,540	29,420	23,000	9,960	-	35,000
270-34-7304	REC DEPT - FOOTBALL TOURNAMENT	986	1,420	1,000	1,889	-	1,500
270-34-7305	REC DEPT - BASEBALL	68,105	80,430	68,000	8,806	-	81,000
270-34-7306	REC DEPT - BASEBALL/SOFTBALL S	27,912	6,975	28,000	80	-	7,000
270-34-7307	REC DEPT - YOUTH BASEBALL/SOFT	43,936	49,425	44,000	17,020	-	50,000
270-34-7308	REC DEPT - SOFTBALL	25,952	29,340	26,000	2,200	-	30,000
270-34-7309	REC DEPT - ADULT SOFTBALL	2,000	75	2,000	-	-	2,000
270-34-7310	REC DEPT - SOCCER	49,210	57,230	50,000	35,597	-	60,000
270-34-7311	REC DEPT - SOCCER TOURNAMENT	607	1,210	1,000	-	-	1,000
270-34-7312	REC DEPT - CHEERLEADER	8,258	8,570	9,400	5,010	-	10,000
270-34-7313	REC DEPT - ADULT VOLLEYBALL	23,383	42,868	16,000	19,245	-	20,000
270-34-7315	REC DEPT - PRACTICE FEE	13,250	17,375	13,000	8,089	-	18,000
270-34-7316	REC DEPT - SPRING RUN	657	1,645	1,000	-	-	2,000
270-34-7317	REC DEPT - LACROSSE	6,100	4,830	6,000	290	-	5,000
270-34-7318	REC DEPT - YOUTH TRACK	2,100	3,300	2,000	110	-	3,300
270-34-7319	REC DEPT - CONCESSION	109,607	142,414	110,000	63,086	-	150,000
270-34-7320	REC DEPT - OTHER	11,650	7,925	11,000	3,835	-	8,000
Total Revenues		**1,765,348**	**1,773,828**	**1,983,514**	**855,562**	**-**	**2,114,258**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

029 - Sports & Recreation Services - Personnel

	Title	Full Time Equivalent (FTE)
	DIRECTOR OF RECREATION AND SPORTS MANAGEMENT	**1**
	ASSISTANT DIRECTOR OF RECREATION AND SPORTS MANAGE	**2**
	ATHLETIC COORDINATOR	**8**
	ACTIVITIES PROGRAMMER	**1**
	OFFICE MANAGER	**1**
	SEASONAL WORKERS	**4.23**
Total Personnel		**17.23**

030 - Parks & Landscape Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
270-6220-030-51-1100	SALARIES	314,622	442,899	476,570	245,651	554,588	554,588
270-6220-030-51-1101	RAISES	-	-	28,594	-	16,566	27,609
270-6220-030-51-1300	OVERTIME	192	167	-	282	20,639	21,040
270-6220-030-51-2101	MEDICAL/LIFE INSURANCE	2,378	3,134	2,925	1,745	3,250	5,198
270-6220-030-51-2102	HEALTH INSURANCE	80,562	111,014	164,545	74,291	143,412	143,412
270-6220-030-51-2200	PAYROLL TAXES	23,288	32,573	38,645	18,015	45,272	46,148
270-6220-030-51-2401	RETIREMENT	13,578	20,235	33,835	13,543	40,127	33,619
270-6220-030-51-2600	UNEMPLOYMENT	433	634	547	27	547	547
270-6220-030-51-2700	WORKMEN'S COMPENSATION	7,685	8,726	9,194	3,740	13,197	10,738
Total Personnel		**442,739**	**619,382**	**754,855**	**357,293**	**837,598**	**842,899**
270-6220-030-52-1101	CONSULATANT	76,854	22,097	-	40,615	30,000	30,000
270-6220-030-52-2140	LAWN CARE	-	5,400	10,000	-	10,000	10,000
270-6220-030-52-2201	VEHIC MAINT	33,679	45,899	20,000	17,427	20,000	20,000
270-6220-030-52-2202	R&M - GENERAL(BUILDING)	2,606	2,668	2,000	187	2,000	2,000
270-6220-030-52-2203	R&M - GENERAL(EQUIPMENT)	6,936	10,651	10,000	1,705	8,000	8,000
270-6220-030-52-2204	R&M - GENERAL(GROUNDS)	7,743	13,337	12,000	58,102	12,000	12,000
270-6220-030-52-2210	STORM RELATED EXPENSES	-	-	-	6,800	-	-
270-6220-030-52-3102	AUTO,TRK,EQ-INSURANCE	13,126	19,189	22,000	18,792	20,000	20,000
270-6220-030-52-3103	PROF/GEN/LAW LIAB/INS	1,703	2,591	3,000	3,010	4,500	4,500
270-6220-030-52-3201	TELEPHONE	1,147	1,089	2,300	796	2,000	2,000
270-6220-030-52-3701	PER DIEM & TRAVEL	-	-	1,500	681	3,000	3,000
270-6220-030-52-3702	TRAINING SCHOOLS & SEMINARS	-	-	3,500	570	4,500	4,500
Total Services		**143,795**	**122,920**	**86,300**	**148,686**	**116,000**	**116,000**
270-6220-030-53-1101	OFFICE SUPPLIES	-	583	1,000	144	1,000	1,000
270-6220-030-53-1102	OPERATING SUPPLIES	101,940	99,207	115,000	27,107	125,000	125,000
270-6220-030-53-1103	JANITORIAL SUPPLIES	4,185	3,165	4,000	3,635	8,000	8,000
270-6220-030-53-1270	GAS & DIESEL FUEL	30,144	40,539	32,000	18,178	35,000	35,000
270-6220-030-53-1701	UNIFORMS	1,784	1,035	2,500	-	3,000	3,000
Total Supplies		**138,053**	**144,529**	**154,500**	**49,063**	**172,000**	**172,000**
270-6220-030-54-1200	SITE IMPROVEMENTS	-	-	-	-	2,075,000	2,000,000
270-6220-030-54-1401	ROAD INFRASTRUCTURE	14,241	-	-	40,496	1,008,000	1,008,000
270-6220-030-54-2201	AUTOS & TRUCKS	1,358	472	-	71	-	-
270-6220-030-54-2502	OTHER EQUIPMENT	14,241	153,423	82,000	40,496	647,598	537,598
270-6220-030-54-9999	LEASED EQUIPMENT	39,863	155,925	-	-	-	-
Total Capital		**69,702**	**309,820**	**82,000**	**81,064**	**3,730,598**	**3,545,598**
270-6220-030-58-1200	CAPITAL LEASE PRINCIPAL	19,550	35,961	80,079	29,239	79,570	79,570
270-6220-030-58-2200	CAPITAL LEASE INTEREST	5,481	9,749	-	-	-	-
Total Other		25,032	45,710	80,079	29,239	79,570	79,570
Total Appropriations		**819,321**	**1,242,361**	**1,157,734**	**665,344**	**4,935,765**	**4,756,066**

030 - Parks & Landscape Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	4,756,066
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	819,321	1,242,361	1,157,734	665,344	-	-
Total Revenues		**819,321**	**1,242,361**	**1,157,734**	**665,344**	**-**	**4,756,066**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

030 - Parks & Landscape Services - Personnel

Title	Full Time Equivalent (FTE)
DIRECTOR OF PARKS AND LANDSCAPE	1
ASSISTANT DIRECTOR OF PARKS AND LANDSCAPE	1
LANDSCAPE CREW LEADER	3
FIELD MAINTENANCE CREW LEADER	4
GROUNDS MAINENANCE WORKER	0.5
IRRIGATION TECH	0.5
MAINTENANCE COORDINATOR	1
Total Personnel	**11**

035 - Emergency Communication Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
215-3800-035-51-1100	SALARIES	821,727	840,724	986,967	463,638	1,069,307	1,069,307
215-3800-035-51-1101	RAISES	-	-	59,218	-	32,079	53,465
215-3800-035-51-1300	OVERTIME	84,670	95,929	117,489	58,684	116,847	119,115
215-3800-035-51-2101	MEDICAL/LIFE INSURANCE	6,199	7,401	7,041	3,987	7,393	11,826
215-3800-035-51-2102	HEALTH INSURANCE	226,765	264,239	395,605	143,843	356,799	356,799
215-3800-035-51-2200	PAYROLL TAXES	66,646	67,851	89,021	37,918	93,195	95,004
215-3800-035-51-2401	RETIREMENT	43,142	47,544	84,948	29,567	88,931	74,513
215-3800-035-51-2600	UNEMPLOYMENT	1,088	836	1,049	254	1,049	1,049
215-3800-035-51-2700	WORKMEN'S COMP	2,791	2,198	2,095	906	2,680	2,235
Total Personnel		**1,253,029**	**1,326,721**	**1,743,433**	**738,796**	**1,768,279**	**1,783,315**
215-3800-035-52-2201	R&M FIRST SERV VECH MAINT	391	1,075	800	-	1,000	1,000
215-3800-035-52-2202	R&M GENREAL(BUILDINGS)	2,927	3,264	5,000	1,024	5,000	5,000
215-3800-035-52-2202-1	R&M Batteries	-	-	12,500	-	12,500	12,500
215-3800-035-52-2208	MAINT. CONTRACTS	110,005	102,408	106,500	47,094	96,000	96,000
215-3800-035-52-2321	LEASES & RENTALS COPIERS	180	133	-	186	-	-
215-3800-035-52-3102	AUTO,TRK,EQ - INSURANCE	1,076	1,179	1,500	1,319	1,400	1,400
215-3800-035-52-3103	PROF/GEN/LAW LIAB INS	9,363	12,677	13,500	13,748	14,000	14,000
215-3800-035-52-3201	TELEPHONE	107,669	112,142	110,500	52,846	110,500	110,500
215-3800-035-52-3205	UTILITIES	23,378	29,656	26,000	11,608	26,000	26,000
215-3800-035-52-3701	PER DIEM & TRAVEL	2,233	2,669	4,000	337	4,000	4,000
215-3800-035-52-3702	TRAINING SCHOOLS & SEMINARS	7,436	7,865	15,000	2,028	15,000	15,000
215-3800-035-52-3705	MEMBERSHIP DUES	331	312	400	-	450	450
215-3800-035-52-3706	RECRUITMENT & RETENTION	1,942	1,964	2,500	859	2,500	2,500
Total Services		**266,932**	**275,345**	**298,200**	**131,050**	**288,350**	**288,350**
215-3800-035-53-1102	OPERATING SUPPLIES	5,518	6,257	13,000	5,475	13,000	13,000
215-3800-035-53-1270	GAS & FUEL	8,204	1,618	1,900	518	1,900	1,900
215-3800-035-53-1701	UNIFORMS	930	1,179	2,000	2,326	2,000	2,000
Total Supplies		**14,651**	**9,054**	**16,900**	**8,319**	**16,900**	**16,900**
215-3800-035-54-2502	OTHER EQUIPMENT	-	-	15,000	-	225,000	225,000
215-3800-035-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**-**	**-**	**15,000**	**-**	**225,000**	**225,000**
215-3800-035-58-1201	EQUIPMENT LEASING	2,537	2,701	2,806	1,403	3,017	3,017
215-3800-035-58-2201	EQUIPMENT LEASING INTEREST	76	105	-	-	-	-
Total Other		2,612	2,806	2,806	1,403	3,017	3,017
Total Appropriations		**1,537,224**	**1,613,926**	**2,076,339**	**879,569**	**2,301,546**	**2,316,582**

035 - Emergency Communication Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(226,026)	149,014	(0)	367,250	-	-
215-34-2505-60	911 REVENUE - GEORGIA DEPT OF	1,410,685	1,452,870	1,428,000	490,481	-	1,452,000
215-36-1005	INTEREST ON INVESTMENT	167	12,043	-	21,838	-	24,000
215-38-9015	911-CASH CARRY FORWARD	-	-	648,339	-	-	840,582
215-39-1103	OPERATING XFER IN (FROM GF)	352,398	-	-	-	-	-
Total Revenues		**1,537,224**	**1,613,926**	**2,076,339**	**879,569**	**-**	**2,316,582**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

035 - Emergency Communication Services - Personnel

Title	Full Time Equivalent (FTE)
911 DIRECTOR	1
DEPUTY DIRECTOR - E911	1
RECORDS AND TRAINING COORDINATOR	1
COMMUNICATIONS OFFICER	20
Total Personnel	**23**

036 - Federal Drug Account - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
210-3305-036-53-1102	OPERATING SUPPLIES	-	-	50,000	-	50,000	50,000
Total Supplies		**-**	**-**	**50,000**	**-**	**50,000**	**50,000**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		-	-	-	-	-	-
Total Appropriations		**-**	**-**	**50,000**	**-**	**50,000**	**50,000**

036 - Federal Drug Account - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(86)	(10,990)	-	(3,042)	-	
210-35-2201	RECOVERED DRUG FUNDS	-	7,503	50,000	1,340	-	50,000
210-36-1005	INTEREST ON INVESTMENT	86	3,487	-	1,702	-	-
Total Revenues		**-**	**-**	**50,000**	**-**	**-**	**50,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

036 - Federal Drug Account - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

042 - Debt Service - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
431-8001-042-58-1200	CAPITAL LEASE PRINCIPAL	9,233,000	9,367,000	9,511,000	-	20,113,000	20,113,000
431-8001-042-58-2200	CAPITAL LEASE INTEREST	582,582	484,409	2,860,471	184,402	2,989,771	2,989,771
Total Other		9,815,582	9,851,409	12,371,471	184,402	23,102,771	23,102,771
Total Appropriations		**9,815,582**	**9,851,409**	**12,371,471**	**184,402**	**23,102,771**	**23,102,771**

042 - Debt Service - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	0	-	-	-	-	-
431-39-1101	OPERATING XFER IN (FROM SPLOST	2,666,718	2,667,461	2,666,485	127,742	-	2,667,004
431-39-1103	OPERATING XFER IN FROM TSPLOST	7,148,864	7,183,949	7,213,320	56,660	-	7,247,017
431-39-1104	OPERATING XFER IN (FROM TSPLOST 2023)	-	-	2,491,667	-	-	13,188,750
Total Revenues		**9,815,582**	**9,851,409**	**12,371,471**	**184,402**	**-**	**23,102,771**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

042 - Debt Service - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

055 - Fire & Rescue Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
271-3510-055-51-1100	SALARIES	2,958,436	3,941,598	4,146,059	2,142,321	4,808,649	4,772,922
271-3510-055-51-1101	RAISES	-	-	248,764	-	141,971	171,322
271-3510-055-51-1300	OVERTIME	321,334	347,421	283,141	161,289	318,142	311,545
271-3510-055-51-2101	MEDICAL/LIFE INSURANCE	22,043	31,274	24,697	18,347	26,484	42,107
271-3510-055-51-2102	HEALTH INSURANCE	749,282	1,061,437	1,320,030	599,935	1,444,905	1,438,172
271-3510-055-51-2200	PAYROLL TAXES	242,118	315,406	357,864	169,135	403,060	402,068
271-3510-055-51-2401	RETIREMENT	167,389	209,392	336,960	141,371	370,935	309,244
271-3510-055-51-2600	UNEMPLOYMENT	3,545	3,358	4,013	379	4,150	4,150
271-3510-055-51-2700	WORKMEN'S COMPENSATION	66,043	71,330	72,976	33,078	94,838	88,297
Total Personnel		**4,530,191**	**5,981,216**	**6,794,503**	**3,265,857**	**7,613,134**	**7,539,826**
271-3510-055-52-1101	CONSULTANT	-	-	-	-	-	-
271-3510-055-52-1303	COMPUTER SERVICES	2,265	-	-	-	-	-
271-3510-055-52-1306	PEST CONTROL	1,761	2,862	3,000	1,248	3,000	3,000
271-3510-055-52-2201	R&M FIRST SERV VECH MAINT	159,239	238,099	170,000	69,114	200,000	200,000
271-3510-055-52-2202	R & M - GENERAL (BUILDING)	52,201	107,830	60,000	19,100	60,000	60,000
271-3510-055-52-2203	R&M - GENERAL(EQUIPMENT)	18,917	15,166	22,000	3,519	23,000	23,000
271-3510-055-52-2205	R&M\SPECIAL (FIRE)	31,999	18,496	25,000	3,249	26,000	26,000
271-3510-055-52-2206	VEHICLE ACCIDENT	365	-	-	-	-	-
271-3510-055-52-2208	MAINTENANCE AGREEMENTS	1,960	3,360	14,000	1,400	16,000	16,000
271-3510-055-52-2210	STORM RELATED EXPENSES	-	-	-	587	-	-
271-3510-055-52-2211	COVID RELATED EXPENSES	-	-	-	-	-	-
271-3510-055-52-2321	OPERATING LEASES/RENTAL COPIER	130	44	-	119	200	200
271-3510-055-52-3101	PROPERTY INSURANCE	10,926	19,399	22,000	19,854	22,000	22,000
271-3510-055-52-3102	AUTO,TRK,EQ - INSURANCE	62,112	68,352	71,000	69,574	75,000	75,000
271-3510-055-52-3103	PROF/GEN/LAW LIAB/INSURANCE	28,553	34,821	32,000	33,114	35,000	35,000
271-3510-055-52-3201	TELEPHONE	26,653	39,804	36,000	17,351	37,000	37,000
271-3510-055-52-3202-1	CABLE FAULKVIL FIRE STATION	1,245	1,192	1,500	613	1,500	1,500
271-3510-055-52-3301	ADVERTISING	4,447	4,082	4,000	2,129	4,500	4,500
271-3510-055-52-3700	Public Fire & Life Safety Eduction	1,391	1,675	2,000	343	3,000	3,000
271-3510-055-52-3701	PER DIEM & TRAVEL	5,838	8,932	10,000	6,235	20,000	20,000
271-3510-055-52-3702	TRAINING SCHOOLS & SEMINARS	10,574	8,330	20,000	6,013	40,000	40,000
271-3510-055-52-3703	RECRUITMENT & RETENTION BENEFI	29,626	30,449	30,000	11,360	38,000	38,000
271-3510-055-52-3705	MEMBERSHIP DUES	60	108	125	90	125	125
271-3510-055-52-3901	MEDICAL	6,571	7,165	7,500	4,257	12,500	12,500
271-3510-055-52-3915	BACKGROUND CHECKS	1,168	649	600	433	700	700
271-3520-055-52-3611	FIRE & RESCUE ASSESSMENT	631,000	-	-	-	-	-
271-3520-055-52-3612	GEORGIA FORESTRY COMMISSION FI	22,119	22,119	22,000	10,890	22,000	22,000
Total Services		**1,111,121**	**632,934**	**552,725**	**280,590**	**639,525**	**639,525**
271-3510-055-53-1101	OFFICE SUPPLIES	6,225	8,891	7,400	1,809	7,500	7,500
271-3510-055-53-1102	OPERATING SUPPLIES	28,496	62,074	33,000	18,099	58,000	58,000
271-3510-055-53-1104	POSTAGE	833	814	500	7	500	500
271-3510-055-53-1210	UTILITIES	51,603	75,711	65,000	36,575	75,000	75,000
271-3510-055-53-1270	GAS & DIESEL FUEL	120,795	120,364	110,000	46,449	120,000	120,000
271-3510-055-53-1701	UNIFORMS	14,230	36,791	38,000	1,822	40,000	40,000
Total Supplies		**222,182**	**304,645**	**253,900**	**104,761**	**301,000**	**301,000**
271-3510-055-54-1002	GUYTON AREA STATION	1,238,467	1,000	-	-	-	-
271-3510-055-54-1004	CLYO FIRE STATION	-	35,440	150,000	-	-	-
271-3510-055-54-1210	CONSTRUCTION	119,824	-	400,000	-	-	-
271-3510-055-54-1300	BUILDINGS	-	-	-	-	3,414,560	3,414,560
271-3510-055-54-2201	AUTOS & TRUCKS	8,112	922	-	(1,623)	-	-
271-3510-055-54-2202	FIRE PUMPER/ENGINES (1)	15,000	-	-	-	-	-
271-3510-055-54-2300	FIRE STATION FURNITURE	10,466	13,013	-	-	-	-
271-3510-055-54-2500	TURNOUT GEAR	133,603	60,602	-	-	-	-
271-3510-055-54-2502	OTHER EQUIPMENT	16,121	1,559,921	308,500	46,959	2,833,000	2,833,000
271-3510-055-54-1003	Hodgeville Station	810,276	-	-	-	-	-
271-3510-055-54-9999	LEASED EQUIPMENT	97,220	397,531	-	-	-	-
Total Capital		**2,449,089**	**2,068,429**	**858,500**	**45,336**	**6,247,560**	**6,247,560**
271-3510-055-58-1200	CAPITAL LEASE PRINCIPAL	49,576	80,768	151,897	79,210	158,113	158,113
271-3510-055-58-2200	CAPITAL LEASE INTEREST	11,293	20,722	-	-	-	-
Total Other		60,869	101,491	151,897	79,210	158,113	158,113
Total Appropriations		**8,373,451**	**9,088,715**	**8,611,526**	**3,775,753**	**14,959,332**	**14,886,024**

055 - Fire & Rescue Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	291,790	(282,315)	-	(6,614,838)	-	-
271-31-6205	INSURANCE PREMIUM	3,794,804	4,010,459	4,010,000	4,266,251	-	-
271-33-1121	FEMA	-	-	-	-	-	-
271-33-4211	GEMA GRANT	7,258	-	-	-	-	-
271-34-2010	FIRE & RESCUE ASSESSMENT	3,535,047	4,644,645	3,535,000	5,998,739	-	6,600,000
271-34-2012	FIRE FEES VIA SPRINGFIELD	721	-	-	-	-	-
271-34-2013	FIRE FEES VIA GUYTON	-	-	-	-	-	-
271-34-2210	FIRE & RESCUE - OTHER	214,478	53,481	200,000	-	-	-
271-36-1005	INTEREST ON INVESTMENT	111,197	253,293	80,000	84,824	-	50,000
271-37-1100	FIRE DONATIONS	1,000	19,750	-	1,000	-	-
271-38-1001	INSURANCE PROCEEDS	-	-	-	-	-	-
271-38-9005	MISCELLANEOUS REVENUE	1,000	300	-	39,777	-	-
271-38-9015	CASH CARRY FORWARD	-	-	786,526	-	-	3,936,024
271-39-1101	OPERATIONS XFER IN (FROM SPEC.	318,937	-	-	-	-	-
271-39-1103	OPERATING XFER IN (MEDICAL INDIGENT)	-	-	-	-	-	4,300,000
271-39-3500	PROCEEDS FROM CAPITAL LEASE	97,220	389,100	-	-	-	-
Total Revenues		**8,373,451**	**9,088,715**	**8,611,526**	**3,775,753**	**-**	**14,886,024**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**(0)**

055 - Fire & Rescue Services - Personnel

Title	Full Time Equivalent (FTE)
FIRE CHIEF	**1**
DEPUTY FIRE CHIEF	**1**
CAPTAIN FIREFIGHTER	**4**
SHIFT BATALLION CHIEF	**3**
LIEUTENANT FIREFIGHTER	**22**
FIREFIGHTER	**53**
PART TIME FIREFIGHTER	**2.26**
Total Personnel	**86.26**

061 - WWTP - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
506-4320-061-52-1115	REPAIRS PLANT EQUIP	97	(1,715)	-	-	-	-
506-4320-061-52-2201	R&M GENERAL	-	9,000	-	-	-	-
506-4320-061-52-3201	TELEPHONE	315	305	-	-	-	-
505-4320-061-52-1101	CONSULTANT	21,180	20,460	30,000	10,230	30,600	30,600
505-4320-061-52-1101-1	EOM CONTRACT	247,236	330,275	343,486	171,743	357,225	357,225
505-4320-061-52-1105	EQUIPMENT RENTAL	1,050	26,793	8,000	71,148	10,000	10,000
505-4320-061-52-1115	REPAIRS PLANT EQUIP	74,642	169,717	135,000	23,258	135,000	135,000
505-4320-061-52-2201	R&M GENERAL	8,594	41,829	15,000	14,688	20,000	20,000
505-4320-061-52-2201-1	VEHICLE MAINTENANCE	635	1,640	2,000	1,174	2,000	2,000
505-4320-061-52-2210	STORM RELATED EXPENSES	-	-	-	8,149	-	-
505-4320-061-52-3101	PROPERTY INSURANCE-WWTP	15,261	23,497	15,300	21,762	22,000	22,000
505-4320-061-52-3102	AUTO,TRK,EQ - INSURANCE	3,289	3,536	3,300	2,639	3,000	3,000
505-4320-061-52-3201	TELEPHONE	1,690	2,072	1,300	1,605	2,500	2,500
Total Services		**373,990**	**627,410**	**553,386**	**326,395**	**582,325**	**582,325**
506-4320-061-53-1210	UTILITIES	11,246	-	-	-	-	-
506-4320-061-53-1270	FUEL	1,955	-	-	-	-	-
505-4320-061-53-1102	OPERATING SUPPLIES	145,554	221,082	175,000	95,321	235,000	235,000
505-4320-061-53-1210	UTILITIES	86,832	130,998	120,000	62,128	135,000	135,000
505-4320-061-53-1240	DISPOSAL ROLLOFFS-WASTEWATER	72,811	93,750	82,000	41,954	95,000	95,000
505-4320-061-53-1270	FUEL	4,038	11,400	15,000	2,341	15,000	15,000
Total Supplies		**322,435**	**457,230**	**392,000**	**201,744**	**480,000**	**480,000**
506-4320-061-54-2100	MACHINERY	-	-	-	-	-	-
505-4320-061-54-2201	AUTOS TRUCKS	430	-	-	23	-	-
505-4320-061-54-2501	OTHER EQUIPMENT	2,215	136,764	111,000	-	-	-
505-4320-061-54-2502	OTHER EQUIPMENT	-	-	-	-	577,000	577,000
505-4320-061-54-9999	LEASED EQUIPMENT	-	-	-	-	-	-
Total Capital		**2,645**	**136,764**	**111,000**	**23**	**577,000**	**577,000**
506-4320-061-58-2000	2017 IDA BOND INTEREST	(19,562)	-	-	-	-	-
506-4320-061-58-9990	DEPRECIATION EXPENSE	448,808	449,730	-	-	-	-
505-4320-061-58-1200	CAPITAL LEASE PRINCIPAL	-	-	16,864	8,432	16,864	16,864
505-4320-061-58-2000	2017 IDA BOND INTEREST	265,245	230,427	793,076	-	792,732	792,732
505-4320-061-58-2300	INTEREST PRINCIPAL	1,384	4,313	-	-	-	-
Total Other		**695,874**	**684,470**	**809,940**	**8,432**	**809,596**	**809,596**
Total Appropriations		**1,394,944**	**1,905,873**	**1,866,326**	**536,594**	**2,448,921**	**2,448,921**

061 - WWTP - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	90,087	(1,707,392)	672,394	(855,288)	-	
	SHARED WATER SYSTEM REVENUES	-	-	-	-	-	229,468
506-34-4256	SEPTIC HAULS	(3,875)	-	-	-	-	-
506-36-1005	INTEREST ON INVESTMENT	232	79	-	0	-	-
506-39-1103	OPERATING XFER IN (FROM SPECIA	135,296	441,419	-	-	-	-
505-34-4212-3	WWTP COST RECOVERY FEE	994,051	2,801,288	1,013,932	1,219,886	-	1,960,902
505-34-4256-1	WWTP SEPTIC HAULS	48,050	72,060	50,000	28,961	-	50,000
505-38-9001	WWTP REUSE METER SALES	130,370	297,930	130,000	142,930	-	208,551
505-38-9005-1	WWTP MISC REVENUE	734	489	-	105	-	-
505-39-3500	PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-	-
Total Revenues		**1,394,944**	**1,905,873**	**1,866,326**	**536,594**	**-**	**2,448,921**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

061 - WWTP - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

105 - Water & Sewer Operating - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
505-4441-105-52-1101-1	EOM CONTRACT	411,396	554,625	576,810	288,405	599,882	599,882
505-4441-105-52-1105	EQUIPMENT RENTAL	276,207	228,365	75,000	106,414	75,000	75,000
505-4441-105-52-1209	ENGINEER	14,337	14,227	18,000	8,439	-	-
505-4441-105-52-1316	WATER TIER 1	716,595	784,781	710,000	372,689	775,000	775,000
505-4441-105-52-1317	ECP WATER	1,070,428	715,423	1,000,000	624,779	1,300,000	1,300,000
505-4441-105-52-1318	WATER FLUSHING	58,231	95,824	70,000	51,226	80,000	80,000
505-4441-105-52-1321	COLLECTION FEES	-	-	-	-	-	-
505-4441-105-52-1323	WATER TESTING	11,254	12,353	13,000	11,665	13,000	13,000
505-4441-105-52-2201-1	FIRST SERVICES LABOR	23,109	65,247	18,000	9,973	18,000	18,000
505-4441-105-52-2203	R & M - EQUIPMENT	266,646	180,417	175,000	124,942	175,000	175,000
505-4441-105-52-2207	MAINT - SEWERLINES	-	15,920	-	-	-	-
505-4441-105-52-2208	COMPUTER MAINT. AGREEMENTS	1,483	1,583	2,000	1,393	2,500	2,500
505-4441-105-52-2210	STORM RELATED EXPENSES	-	-	-	39,134	-	-
505-4441-105-52-2321	OPERATING LEASES/RENTAL COPIER	91	-	-	-	-	-
505-4441-105-52-3101	PROPERTY INSURANCE-WATER & SEW	6,929	10,564	7,000	11,186	-	-
505-4441-105-52-3102	AUTO,TRK,EQ - INSURANCE	-	1,179	10,600	2,639	-	-
505-4441-105-52-3201	TELEPHONE	5,571	6,278	5,000	3,262	6,500	6,500
505-4410-105-52-3916	BANK CHARGES	-	-	-	-	-	-
Total Services		**2,862,278**	**2,686,786**	**2,680,410**	**1,656,147**	**3,044,882**	**3,044,882**
505-4441-105-53-1102	OPERATING SUPPLIES	265,359	239,447	180,000	144,733	200,000	200,000
505-4441-105-53-1102-3	OPERATING LINE MAINT	72,778	17,084	60,000	1,195	60,000	60,000
505-4441-105-53-1102-5	OPERATING WATER METERS	366,271	324,806	300,000	254,840	775,000	600,000
505-4441-105-53-1102-6	OPERATING COMM METERS	14,690	-	50,000	51,030	-	90,000
505-4441-105-53-1104	POSTAGE	11,245	16,766	13,000	9,541	25,000	25,000
505-4441-105-53-1210	UTILITIES	129,976	146,840	130,000	66,582	140,000	140,000
Total Supplies		**860,320**	**744,942**	**733,000**	**527,920**	**1,200,000**	**1,115,000**
505-4441-105-54-1300	BUILDINGS	-	-	-	-	40,000	40,000
505-4441-105-54-1402	WATER INFRASTRUCTURE	-	-	-	-	28,544,594	28,544,594
505-4441-105-54-1406	WATER LINES	-	-	70,000	-	-	-
505-4441-105-54-1406-20	ATLAS RESERVOIR	-	(9,599)	-	-	-	-
505-4441-105-54-1406-21	MANHOLE REHABILITATION	-	-	-	-	-	-
505-4441-105-54-1406-22	ARPA SEWER FORCE MAIN HODGEVIL	-	50,396	-	-	-	-
505-4441-105-54-1407	SEWER LINES	-	-	250,000	-	-	-
505-4441-105-54-2502	OTHER EQUIPMENT	33	-	155,000	-	1,331,000	1,011,000
Total Capital		**33**	**40,797**	**475,000**	**-**	**29,915,594**	**29,595,594**
505-4441-105-58-2000	2017 IDA BOND INTEREST	378,029	354,555	1,220,298	-	1,219,769	1,219,769
505-4441-105-58-9990	DEPRECIATION EXPENSE	623,994	679,084	-	-	-	-
Total Other		1,002,023	1,033,640	1,220,298	-	1,219,769	1,219,769
Total Appropriations		**4,724,654**	**4,506,164**	**5,108,708**	**2,184,067**	**35,380,245**	**34,975,245**

105 - Water & Sewer Operating - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(1,218,094)	(5,885,371)	(672,394)	(1,343,468)	-	-
	SHARED WATER SYSTEM REVENUES	-	-	-	-	-	(229,468)
505-33-2301	STATE FISCAL RECOVERY FUND	-	3,348,672	-	-	-	-
505-33-4215	FEMA	-	-	-	-	-	-
505-34-4212	COST RECOVERY FEES	630,431	1,503,704	548,475	634,040	-	1,052,593
505-34-4213	METER SALES	199,989	356,375	220,000	183,220	-	249,463
505-34-4215	WATER BILLING	1,475,137	1,628,031	1,600,000	946,651	-	1,860,000
505-34-4215-1	ALLOWANCE FOR DOUBTFUL REVENUE	-	(10,046)	(5,000)	43	-	(5,000)
505-34-4218	ECP REVENUE	1,071,723	713,822	1,000,000	437,160	-	1,200,000
505-34-4219	PENALTIES - WATER	97,108	101,243	100,000	48,658	-	100,000
505-34-4255	SEWER BILLING	1,285,600	1,421,132	1,400,000	796,719	-	1,575,000
505-34-4256	REUSE METERS	333,567	609,741	320,000	305,146	-	426,818
505-34-4259	PENALTIES-SEWER	84,284	89,982	84,000	45,070	-	75,000
505-34-4258	PENALTIES-REUSE	4,599	6,666	5,000	3,712	-	7,000
505-36-1005	INTEREST ON INVESTMENT	368	36,411	10,000	91,072	-	25,000
505-38-9005	MISCELLANEOUS REVENUE	39,800	41,745	40,000	24,510	-	40,000
505-38-9016	CASH CARRY-FORWARD	-	-	-	-	-	-
505-38-9020	CAPITAL COST RECOVERY FEES - R	8,621	44,057	15,000	11,535	-	15,000
505-39-3100	BOND PROCEEDS	-	-	-	-	-	28,583,840
505-39-1107	OPERATING XFER IN SPECIAL TAX	711,523	500,000	443,628	-	-	-
Total Revenues		**4,724,654**	**4,506,164**	**5,108,708**	**2,184,067**	**-**	**34,975,245**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

105 - Water & Sewer Operating - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

153 - DATE - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
204-3451-153-52-1101	CONSULTANT	100	-	10,400	-	10,400	10,400
204-3451-153-52-1102	SUPERIOR COURT REV PROGRAM	300	-	2,500	-	2,500	2,500
204-3451-153-52-2321	ANKLE MONITORING	-	-	-	-	-	-
204-3451-153-52-3301	ADVERTISEMENT	3,804	-	5,000	-	5,000	5,000
Total Services		**4,204**	**-**	**17,900**	**-**	**17,900**	**17,900**
204-3451-153-53-1102	OPERATING SUPPLIES	5,028	2,300	-	-	-	-
Total Supplies		**5,028**	**2,300**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		-	-	-	-	-	-
Total Appropriations		**9,232**	**2,300**	**17,900**	**-**	**17,900**	**17,900**

153 - DATE - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(21,689)	(58,713)	-	(25,171)	-	-
204-35-1205	DRUG ABUSE & TREATMENT EDUCATI	30,909	60,998	35,000	25,161	-	60,000
204-36-1005	INTEREST ON INVESTMENT	12	16	-	10	-	-
204-38-9015	CASH CARRY-FORWARD	-	-	(17,100)	-	-	(42,100)
Total Revenues		**9,232**	**2,300**	**17,900**	**0**	**-**	**17,900**
Net Surplus/(Deficit)		**-**	**-**	**-**	**0**		**-**

153 - DATE - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

219 - Sheriff Special Revenue - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
219-3326-017-52-3900-1	PUBLIC SAFETY IR	627,325	629,696	510,000	-	650,000	650,000
Total Services		**627,325**	**629,696**	**510,000**	**-**	**650,000**	**650,000**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
219-3326-017-54-2500	OTHER EQUIPMENT	354,379	424,214	-	-	400,000	400,000
Total Capital		**354,379**	**424,214**	**-**	**-**	**400,000**	**400,000**
		-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**981,705**	**1,053,911**	**510,000**	**-**	**1,050,000**	**1,050,000**

219 - Sheriff Special Revenue - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(79,723)	(65,861)	-	-	-	-
219-34-2300-1	CHARGES FOR SERVICES IR	669,274	855,343	700,000	-	-	900,000
219-35-1360	PROCEEDS SEIZED ASSETS	9,072	1,205	-	-	-	10,000
219-35-9999	SCHOOL ZONE FINES	383,082	263,224	400,000	-	-	400,000
219-38-9015	CASH CARRY FORWARD	-	-	(590,000)	-	-	(260,000)
Total Revenues		**981,705**	**1,053,911**	**510,000**	**-**	**-**	**1,050,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

219 - Sheriff Special Revenue - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

223 - Dry Waste & Recycling Center - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
545-4310-223-52-1314	SOLID WASTE COLL.-LANDFILL	40,613	82,318	50,000	34,653	75,000	75,000
545-4310-223-52-2202	R & M GENERAL (BLDG)	-	-	-	27,251	2,500	2,500
Total Services		**40,613**	**82,318**	**50,000**	**61,904**	**77,500**	**77,500**
545-4310-223-53-1102	OPERATING SUPPLIES	-	762	-	1,022	1,000	1,000
545-4310-223-53-1210	UTILITIES	10,434	12,177	10,500	4,855	12,500	12,500
545-4310-223-52-3201	TELEPHONE	-	-	-	81	500	500
Total Supplies		**10,434**	**12,940**	**10,500**	**5,958**	**14,000**	**14,000**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
545-4310-223-56-1000	DEPRECIATION EXPENSE	9,602	9,647	10,000	-	-	-
Total Other		9,602	9,647	10,000	-	-	-
Total Appropriations		**60,648**	**104,904**	**70,500**	**67,862**	**91,500**	**91,500**

223 - Dry Waste & Recycling Center - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(8,217)	104,100	-	(71,881)	-	
545-34-4115	LANDFILL OTHER	1,174	799	1,000	740	-	1,000
545-36-1005	INTEREST ON INVESTMENT	4	5	-	2	-	-
545-39-1105	OPERATING XFER IN (FROM GF)	67,687	-	69,500	139,000	-	90,500
Total Revenues		**60,648**	**104,904**	**70,500**	**67,862**	**-**	**91,500**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

223 - Dry Waste & Recycling Center - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

230 - Juvenile Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
230-3460-230-52-3900	JUVENILE EXPENSES	-	-	2,500	-	2,500	2,500
Total Services		**-**	**-**	**2,500**	**-**	**2,500**	**2,500**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**-**	**-**	**2,500**	**-**	**2,500**	**2,500**

230 - Juvenile Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(3,877)	(6,048)	-	(1,581)	-	-
230-35-1161	JUVENILE SERVICES FUND FINES	3,834	4,243	2,500	700	-	2,500
230-36-1005	INTEREST ON INVESTMENT	42	1,804	-	881	-	-
Total Revenues		**(0)**	**-**	**2,500**	**-**	**-**	**2,500**
Net Surplus/(Deficit)		**(0)**	**-**	**-**	**-**		**-**

230 - Juvenile Services - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

236 - State Drug Account - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
211-3306-236-53-1102	OPERATING SUPPLIES	-	-	50,000	-	50,000	50,000
211-3306-236-53-1702	GENERAL - STATE CONDEMNA	9,072	1,205	-	18,896	-	-
Total Supplies		**9,072**	**1,205**	**50,000**	**18,896**	**50,000**	**50,000**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**9,072**	**1,205**	**50,000**	**18,896**	**50,000**	**50,000**

236 - State Drug Account - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(3,118)	(301)	-	8,648	-	-
211-35-2202	STATE CONDEMNATION FUNDS	12,182	1,205	50,000	10,096	-	50,000
211-36-1005	INTEREST ON INVESTMENT	7	301	-	151	-	-
Total Revenues		**9,072**	**1,205**	**50,000**	**18,896**	**-**	**50,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

236 - State Drug Account - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

240 - Jail Construction & Staffing - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
240-1565-014-53-1102	OPERATING SUPPLIES	-	-	70,000	-	70,000	70,000
Total Supplies		**-**	**-**	**70,000**	**-**	**70,000**	**70,000**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
240-1565-014-61-1001	OPERATING XFER OUT (DEBT SERVI	-	-	-	-	-	-
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**-**	**-**	**70,000**	**-**	**70,000**	**70,000**

240 - Jail Construction & Staffing - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(100,087)	(124,906)	-	(35,837)	-	-
240-35-1210	JAIL BLDG FUND & INTEREST	100,052	124,860	70,000	35,810	-	70,000
240-36-1005	INTEREST ON INVESTMENT	35	47	-	28	-	-
Total Revenues		**0**	**0**	**70,000**	**0**	**-**	**70,000**
Net Surplus/(Deficit)		**0**	**0**	**-**	**0**		**-**

240 - Jail Construction & Staffing - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

245 - Prison Commissary - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
245-3420-245-52-3901	COST OF GOODS SOLD	221,717	304,980	240,000	-	350,000	350,000
Total Services		**221,717**	**304,980**	**240,000**	**-**	**350,000**	**350,000**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Other		-	-	-	-	-	-
Total Appropriations		**221,717**	**304,980**	**240,000**	**-**	**350,000**	**350,000**

245 - Prison Commissary - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	-	-	-	-	-	-
245-34-2301	COMMISSARY SALES	221,717	304,980	240,000	-	-	350,000
Total Revenues		**221,717**	**304,980**	**240,000**	**-**	**-**	**350,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

245 - Prison Commissary - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

272 - Development Services - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
272-7401-024-51-1100-1	SALARIES	680,739	894,787	857,165	433,712	838,429	772,867
272-7401-024-51-1101-1	RAISES	-	-	51,056	-	25,153	38,643
272-7401-024-51-1300-1	OVERTIME	6,220	9,483	-	871	-	-
272-7401-024-51-2101-1	MEDICAL/LIFE INSURANCE	5,126	7,354	4,874	3,723	4,549	6,758
272-7401-024-51-2102-1	HEALTH INSURANCE	127,778	178,815	206,615	77,076	155,503	141,857
272-7401-024-51-2200-1	PAYROLL TAXES	51,290	67,938	69,479	32,738	66,064	62,081
272-7401-024-51-2401-1	RETIREMENT	34,792	42,518	63,104	28,122	60,169	44,885
272-7401-024-51-2600-1	UNEMPLOYMENT	936	764	1,003	17	1,003	958
272-7401-024-51-2700-1	WORKMEN'S COMPENSATION	7,990	9,158	3,808	4,051	4,331	2,687
Total Personnel		**914,871**	**1,210,817**	**1,257,104**	**580,310**	**1,155,202**	**1,070,736**
272-7401-024-52-1101	CONSULTANT	113,099	45,265	20,000	11,883	20,000	20,000
272-7401-024-52-1209	ENGINEERING SERVICES	418,653	348,619	200,000	99,788	200,000	200,000
272-7401-024-52-2201-1	R&M FIRST SERV VECH MAINT	9,229	12,110	4,500	4,873	10,000	10,000
272-7401-024-52-2208	COMPUTER MAINT. AGRMNTS	46,453	125,497	150,800	192	90,000	90,000
272-7401-024-52-2321	OPERATING LEASES/RENTAL COPIER	498	259	-	685	1,300	1,300
272-7401-024-52-3101	PROPERTY INSURANCE	365	558	400	554	600	600
272-7401-024-52-3102-1	AUTO, TRK, EQ - INSURANCE	7,529	11,786	7,600	15,832	16,000	16,000
272-7401-024-52-3103-1	PROF/GEN/LAW LIABINSURAN	3,873	5,081	4,000	5,013	5,100	5,100
272-7401-024-52-3201	TELEPHONE	8,000	17,428	14,000	7,689	14,000	14,000
272-7401-024-52-3301-1	ADVERTISEMENT	7,870	8,191	10,000	1,580	10,000	10,000
272-7401-024-52-3701	PER DIEM & TRAVEL	3,520	7,577	4,400	1,111	10,000	10,000
272-7401-024-52-3702	TRAINING SCHOOLS & SEMINA	26,277	42,702	9,100	8,988	16,000	16,000
272-7401-024-52-3705	MEMBERSHIP DUES	2,549	1,996	3,000	124	3,000	3,000
Total Services		**647,915**	**627,068**	**427,800**	**158,311**	**396,000**	**396,000**
272-7401-024-53-1101	OFFICE SUPPLIES	12,085	8,545	11,200	3,354	11,200	11,200
272-7401-024-53-1102	OPERATING SUPPLIES	4,037	29,084	14,600	13,312	18,400	18,400
272-7401-024-53-1104	POSTAGE	1,876	2,244	2,500	1,046	2,500	2,500
272-7401-024-53-1270	GAS & DIESEL FUEL	12,849	28,559	17,000	15,313	20,000	20,000
272-7401-024-53-1402	PRINTING & PUBLICATIONS	-	1,165	900	-	1,000	1,000
272-7401-024-53-1701-1	UNIFORMS	723	3,742	3,000	-	5,000	5,000
Total Supplies		**31,570**	**73,337**	**49,200**	**33,026**	**58,100**	**58,100**
272-7401-024-54-2201	AUTOS & TRUCKS	(1,383)	4,015	-	125	-	-
272-7401-024-54-9999	LEASED EQUIPMENT	190,354	283,163	-	-	-	-
Total Capital		**188,970**	**287,178**	**-**	**125**	**-**	**-**
272-7401-024-58-1200	CAPITAL LEASE PRINCIPAL	36,652	47,148	107,337	53,668	107,861	107,861
272-7401-024-58-2200	CAPITAL LEASE INTEREST	7,295	13,479	-	-	-	-
Total Other		43,947	60,627	107,337	53,668	107,861	107,861
Total Appropriations		**1,827,273**	**2,259,027**	**1,841,441**	**825,441**	**1,717,163**	**1,632,697**

272 - Development Services - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(167,602)	349,832	(0)	70,572	-	-
272-32-3100	BUILDING PERMITS	1,550,287	1,379,885	720,000	721,165	-	1,200,000
272-32-3121	REZONING FEES	24,400	23,400	13,200	10,250	-	15,000
272-32-3122	SUBDIVISION FEES	95,946	115,532	92,000	20,360	-	90,000
272-32-3140	INSPECTION & ELECTRL FEES	69,846	86,530	54,000	46,420	-	60,000
272-32-3190	CULVERT INSPECTIONS	6,312	3,960	-	1,270	-	5,000
272-34-1300	LAND DISTRIBUTING ACTIVITY	56,943	15,723	10,000	(45,012)	-	10,000
272-34-1400	COPIES	-	205	-	240	-	250
272-36-1005	INTEREST ON INVESTMENT	288	218	-	175	-	-
272-38-9005	MISCELLANEOUS REVENUE	500	579	-	-	-	-
272-38-9015	CASH CARRY FORWARD	-	-	952,241	-	-	252,447
272-39-3500	PROCEEDS FROM CAPITAL LEASE	190,354	283,163	-	-	-	-
Total Revenues		**1,827,273**	**2,259,027**	**1,841,441**	**825,441**	**-**	**1,632,697**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

272 - Development Services - Personnel

Title	Full Time Equivalent (FTE)
DIRECTOR OF DEVELOPMENT SERVICES	**1**
BUILDING INSPECTOR	**5**
CODE ENFORCEMENT OFFICER	**4**
ADMINISTRATIVE ASSISTANT	**2.2**
ZONING BOARD	**0.05**
PLANNER	**3**
Total Personnel	**15.25**

274 - Hospital Indigent - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
274-5110-274-57-2015	HOSPITAL DISBURSEMENT	3,552,089	3,548,890	3,600,000	1,787,039	3,600,000	3,600,000
274-5110-274-57-2016	COVID CRITICAL NEED PAYMENTS	-	-	-	-	-	-
274-5110-274-61-1002	OPERATING XFER OUT (FIRE)	-	-	-	-	4,300,000	4,300,000
Total Other		3,552,089	3,548,890	3,600,000	1,787,039	7,900,000	7,900,000
Total Appropriations		**3,552,089**	**3,548,890**	**3,600,000**	**1,787,039**	**7,900,000**	**7,900,000**

274 - Hospital Indigent - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	5,478,167
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	3,469,412	3,385,628	5,588,729	1,705,593	-	-
274-35-1110	COURT FINES	72,749	66,980	73,000	32,275	-	73,000
274-36-1005	INTEREST ON INVESTMENT	9,928	96,282	20,000	49,170	-	20,000
274-38-9015	CASH CARRY FORWARD	-	-	(2,081,729)	-	-	2,328,833
Total Revenues		**3,552,089**	**3,548,890**	**3,600,000**	**1,787,039**	**-**	**7,900,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

274 - Hospital Indigent - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

276 - Hotel/Motel Tax - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
276-7520-276-57-2000	HOTLE/MOTEL TAX DISBURSEMENTS	36,944	42,618	45,000	12,198	55,000	55,000
Total Other		36,944	42,618	45,000	12,198	55,000	55,000
Total Appropriations		**36,944**	**42,618**	**45,000**	**12,198**	**55,000**	**55,000**

276 - Hotel/Motel Tax - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(9,236)	(10,573)	-	(9,802)	-	-
276-31-4100	HOTEL/MOTEL TAX REVENUE	46,180	53,192	45,000	22,001	-	55,000
Total Revenues		**36,944**	**42,618**	**45,000**	**12,198**	**-**	**55,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

276 - Hotel/Motel Tax - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

321 - SPLOST 2017 - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
321-1500-321-54-1300	BUILDINGS	-	-	-	-	-	-
321-4200-321-54-1401	ROAD INFRASTRUCTURE	-	-	-	-	200,000	200,000
321-6200-321-54-1200	SITE IMPROVEMENTS	-	-	-	-	4,662,068	4,662,068
Total Capital		**-**	**-**	**-**	**-**	**4,862,068**	**4,862,068**
321-1500-321-58-1200	CAPITAL LEASE PRINCIPAL	-	-	-	-	320,000	320,000
321-1500-321-58-2200	CAPITAL LEASE INTEREST	-	-	-	-	67,932	67,932
Total Other		-	-	-	-	387,932	387,932
Total Appropriations		**-**	**-**	**-**	**-**	**5,250,000**	**5,250,000**

321 - SPLOST 2017 - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(435,537)	(425,148)	(5,039,657)	(132,849)	-	-
321-36-1005	INTEREST ON INVESTMENT	435,537	425,148	100,000	132,849		50,000
321-38-9015	CASH CARRY FORWARD	-	-	4,939,657	-	-	5,200,000
Total Revenues		**-**	**-**	**-**	**-**	**-**	**5,250,000**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

321 - SPLOST 2017 - Personnel

Title	Full Time Equivalent (FTE)
no personnel	**0**
Total Personnel	**0**

322 - SPLOST 2021 - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
322-1410-322-54-1303	ELECTIONS & REGISTRATION BUILDING	20,163	63,886	1,499,215	1,663	-	-
322-1500-322-54-1300	BUILDINGS	-	-	-	-	56,248,250	56,248,250
322-1500-322-54-2502	OTHER EQUIPMENT	-	-	-	-	1,753,571	1,753,571
322-1510-322-54-2504	COUNTYWIDE SAFETY, SECURITY, TECH UP(	-	-	1,000,000	58,376	-	-
322-1565-322-54-1308	ADMINISTRATION BUILDING	64,140	1,220,016	3,317,000	1,417,831	-	-
322-1565-322-54-1316	HISTORIC CENTRAL SCHOOL RENOVA	60,492	15,955	1,000,000	25,095	-	-
322-1565-322-54-1317	HISTORIC CENTRAL SCHOOL RENOVATION	-	178,150	-	-	-	-
322-2150-322-54-1200	JUDICIAL CENTER PARKING	-	101,308	543,718	-	-	-
322-2150-322-54-2503	HISTORIC COURTHOUSE AUDIO & VIDEO	-	-	200,000	-	-	-
322-2600-322-54-1307	JUVENILE COURT & VICTIM WINTNESS BUI(	-	-	1,300,000	-	-	-
322-2600-322-54-1310	JUVENILE JUSTICE BUILDING	-	52,593	170,782	-	-	-
322-3310-322-54-1309	SHERIFF OFFICE STORAGE BUILDING	-	-	100,000	-	-	-
322-3310-322-54-1318	ECSO TRAINING & MAG COURT COMPLEX	-	-	2,400,000	-	-	-
322-3326-322-54-2501	JAIL CAMERA SYSTEM UPGRADE	214,416	-	-	-	-	-
322-3420-322-54-1312	PRISON MAINTENANCE BUILDING	91,785	1,605,706	-	59,725	-	-
322-3450-322-54-1311	PROBATION SERVICES BUILDING	-	75,004	152,014	25,800	-	-
322-3510-322-54-1315	FIRE STATIONS	4,500	-	-	-	-	-
322-3601-322-54-1305	EMS STATION - RINCON AREA	7,707	83,167	400,000	29,000	-	-
322-3601-322-54-1306	EMS HEADQUARTERS BUILDING	20,350	1,289,242	-	34,688	-	-
322-3601-322-54-2200	AMBULANCE REPLACEMENTS	77,208	399,164	822,792	645,600	-	-
322-3700-322-54-2502	CORONER MORGUE EQUIPMENT	-	-	100,000	-	-	-
322-3800-322-54-1304	EMERGENCY OPS & EMA BUILDING	15,408	242,529	1,831,000	1,001,542	-	-
322-3800-322-54-2500	E911 TECH & INFRASTRUCTURE UPGRADES	-	-	200,000	13,767	-	-
322-3910-322-54-1300	ANIMAL SHELTER BUILDING	-	-	1,500,000	-	-	-
322-4200-322-54-1401	ROAD INFRASTRUCTURE	-	-	-	-	3,725,000	3,725,000
322-4208-322-54-1321	PUBLIC WORKS CAMPUS	-	18,500	3,000,000	-	-	-
322-4208-322-54-1400	COURTHOUSE RD SR17 TO MIDLAND	(10,094)	-	-	-	-	-
322-4208-322-54-1401	SCUFFLETOWN RD	(6,079)	-	-	-	-	-
322-4208-322-54-1402	LMIG 2023	54,517	2,537,759	-	201,637	-	-
322-4208-322-54-1403	LMIG 2024	-	1,615,623	-	-	-	-
322-4208-322-54-1404	SR 30 @ KOLIC HELMEY RD INTERS	-	30,000	-	-	-	-
322-4208-322-54-1405	LMIG 2025	-	-	400,000	-	-	-
322-4208-322-54-1406	Safe Streets 4 All (SS4A)	-	155,730	250,000	39,850	-	-
322-4208-322-54-1407	Transportation master plan	-	115,444	266,000	59,574	-	-
322-4208-322-54-1408	ASH ROADS PROJECTS	-	-	1,008,000	271,100	-	-
322-4208-322-54-1409	EFFINGHAM PARKWAY & ROUNDABOUTS	-	18,241	2,500,000	18,241	-	-
322-4208-322-54-1410	LMIG 2023 SAP	-	168,438	-	11,097	-	-
322-4208-322-54-2200	DUMP TRUCKS	-	337,940	-	-	-	-
322-4441-322-54-1100	WATER & SEWER LAND	556,914	-	-	-	-	-
322-4441-322-54-1400	WWTP 2.0 MGD	135,296	432,419	20,000,000	176,267	-	-
322-4441-322-54-1401	SEWER LINE - BLUE JAY RD	-	89,805	4,000,000	20,084	-	-
322-4441-322-54-1402	PARK WEST WATER SYSTEM	-	-	2,000,000	-	-	-
322-4441-322-54-1403	SEWER LINE - SPRINGFIELD	-	50,396	500,000	7,960	-	-
322-4441-322-54-1404	WATER TREATMENT PLANT	-	9,000	-	28,000	-	-
322-5460-322-54-1302	SOCIAL SERVICES BUILDING	-	-	1,500,000	-	-	-
322-6110-322-54-1201	CEM COMPLEX PHASE 2	-	89,509	3,000,000	97,602	-	-
322-6110-322-54-1202	PLAYGROUND UPGRADES	231,785	-	-	-	-	-
322-6110-322-54-1203	Hwy 119 Park	-	12,385	250,000	33,901	-	-
322-6110-322-54-1313	CEM GYM ADDITIONS	133,343	182,326	2,069,300	1,072,072	-	-
322-6110-322-54-1314	CLYO COMMUNITY CENTER	-	76,135	750,000	10,312	-	-
322-6110-322-54-1315	VETERANS PARK RESTROOM	26,960	-	-	-	-	-
322-6110-322-54-1318	PINEORA PARK COMPLEX	-	35,107	500,000	30,285	-	-
322-6110-322-54-1319	SANDHILL PARK COMPLEX	-	-	225,000	-	-	-
322-6110-322-54-1320	TOMMY LONG LANDING	-	-	300,000	-	-	-
322-6110-322-54-1322	MELDRIM PARK	-	-	250,000	8,808	-	-
322-6110-322-54-1323	HWY 119 PARK LIGHTS	-	-	300,000	-	-	-
322-6110-322-54-1324	BAKER PARK	-	-	2,500,000	116,210	-	-
322-6200-322-54-1200	SITE IMPROVEMENTS	-	-	-	-	10,723,800	10,723,800
322-7130-322-54-1301	UGA EXTENSION BUILDING	-	-	1,500,000	-	-	-
Total Capital		**1,698,809**	**11,301,475**	**63,604,821**	**5,516,085**	**72,450,621**	**72,450,621**

322-9000-322-57-1001	SPLOST PAYMENTS TO CITIES	3,497,931	3,522,463	3,406,611	1,583,152	3,678,735	3,678,735
322-9000-322-61-1001	OPERATING XFER OUT (DEBT SERVICE)	2,666,718	2,667,461	2,666,485	127,742	2,667,004	2,667,004
Total Other		6,164,650	6,189,924	6,073,096	1,710,894	6,345,739	6,345,739
Total Appropriations		**7,863,459**	**17,491,399**	**69,677,917**	**7,226,980**	**78,796,361**	**78,796,361**

322 - SPLOST 2021 - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(9,028,714)	(3,764,307)	-	(1,156,118)	-	-
322-31-3205	SPLOST 2021	16,892,172	16,991,939	16,520,224	7,549,531	-	17,626,868
322-31-3211	SPLOST FROM EXCISE TAX	308,354	245,549	300,000	132,419	-	240,000
322-33-2100	ARPA LOCAL FISCAL RECOVERY FUNDS	135,296	432,419	20,000,000	-	-	20,000,000
322-33-4217	DEPT OF TRANSPORTATION	1,021,188	2,693,877	-	-	-	1,000,000
322-39-3100	GO BOND PROCEEDS	-	-	-	-	-	-
322-36-1005	INTEREST ON INVESTMENT	180,580	891,922	200,000	701,148	-	200,000
322-37-1000	CAPITAL CONTRIBUTIONS	25,000	-	2,000,000	-	-	20,000,000
322-38-9015	CASH CARRY FORWARD	-	-	29,021,536	-	-	18,400,000
322-39-1101	OPERATING XFER IN (GENERAL FUND)	-	-	1,636,157	-	-	1,329,493
Total Revenues		**9,533,877**	**17,491,399**	**69,677,917**	**7,226,980**	**-**	**78,796,361**
Net Surplus/(Deficit)		**1,670,418**	**-**	**-**	**-**		**-**

322 - SPLOST 2021 - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

335 - TSPLOST 2020 - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Services		**-**	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
335-4200-335-54-1401	ROAD INFRASTRUCTURE	-	-	-	-	25,547,930	25,547,930
335-4206-335-54-1402	MCCALL AND BLUE JAY INTERSECTI	35,410	-	-	-	-	-
335-4206-335-54-1403	RIGHT OF WAY DRAINAGE IMPROVEM	91,730	2,900	348,965	-	-	-
335-4206-335-54-1404	OLD AUGUSTA RD	716,240	(174)	-	-	-	-
335-4206-335-54-1405	COURTHOUSE RD SR17 TO MIDLAND	943,355	(182)	-	-	-	-
335-4206-335-54-1406	ARCHER RD	681,206	(144)	-	-	-	-
335-4206-335-54-1407	BETHANY RD	341,693	-	-	-	-	-
335-4206-335-54-1408	BIRD RD	259,864	-	-	-	-	-
335-4206-335-54-1409	CLARK RD	229,679	-	-	-	-	-
335-4206-335-54-1410	CORINTH CHURCH RD	1,886,998	21,085	100,000	-	-	-
335-4206-335-54-1411	FLOYD AVE	328,302	-	-	-	-	-
335-4206-335-54-1412	OLD DIXIE HWY S	944,540	(160)	-	-	-	-
335-4206-335-54-1413	WHITAKER RD	232,264	-	-	-	-	-
335-4206-335-54-1414	TIMBERGATE LN, TRAIL, & DR	2,149	-	-	-	-	-
335-4206-335-54-1415	ABERCORN LANDING RD	18,436	-	-	-	-	-
335-4206-335-54-1416	BEECHER RD	1,020	-	-	-	-	-
335-4206-335-54-1417	EDGEWOOD RD	4,959	-	-	-	-	-
335-4206-335-54-1418	GEORGE RD	3,117	-	-	-	-	-
335-4206-335-54-1419	HARLEY RD	1,069	-	-	-	-	-
335-4206-335-54-1420	KELLY RD	1,369	-	-	-	-	-
335-4206-335-54-1421	LONG POND RD	8,756	-	-	-	-	-
335-4206-335-54-1422	MOUNT PLEASANT RD	871,970	(234)	-	-	-	-
335-4206-335-54-1423	RAILROAD AVE	-	-	-	-	-	-
335-4206-335-54-1424	RED MAPLE DR	4,443	-	-	-	-	-
335-4206-335-54-1425	REISER RD	4,909	-	-	-	-	-
335-4206-335-54-1426	ROBIN RD	360	-	-	-	-	-
335-4206-335-54-1427	ZETTLER LOOP RD	3,093	-	-	-	-	-
335-4206-335-54-1428	WALDHOUR RD	25,179	-	-	-	-	-
335-4206-335-54-1429	BLUE JAY TURN LANES @ MIDLAND RD	31,690	57,978	404,495	27,838	-	-
335-4206-335-54-1430	COURTHOUSE RD EXT MIDLAND RD INTERS	-	-	200,000	-	-	-
335-4206-335-54-1431	COURTHOUSE RD @ MCCALL REALIGN INTE	46,000	256,000	408,450	44,500	-	-
335-4206-335-54-1432	GOSHEN RD WIDENING FROM SR21 TO HO	89,195	307,880	5,492,834	209,014	-	-
335-4206-335-54-1433	HODGEVILLE RD @ BLUE JAY TURN LANES	31,690	62,828	946,455	110,138	-	-
335-4206-335-54-1434	HODGEVILLE RD @ GOSHEN TURN LANES	32,990	63,628	457,555	134,838	-	-
335-4206-335-54-1435	HODGEVILLE RD @ KOLIC HELMEY TURN LA	32,990	63,578	888,855	28,538	-	-
335-4206-335-54-1436	KOLIC HELMEY @ SCHOOL TURN LANES	670,699	-	-	-	-	-
335-4206-335-54-1437	MCCALL RD @ LITTLE MCCALL RD TURN LA	11,058	-	512,916	-	-	-
335-4206-335-54-1438	MIDLAND RD @ HWY 30 TURN LANES	31,690	57,978	419,495	96,463	-	-
335-4206-335-54-1440	OLD RIVER RD @ HWY 80 INTERSECTION	31,690	57,978	866,675	27,838	-	-
335-4206-335-54-1441	SCUFFLETOWN RD	515,942	(126)	-	-	-	-
335-4206-335-54-1442	MILL POND RD	10,810	-	-	-	-	-
335-4206-335-54-1443	HODGEVILLE RD RESURFACING	48,557	720,163	1,522,435	1,783,763	-	-
335-4206-335-54-1444	EAST-WEST CORRIDOR	-	-	500,000	-	-	-
335-4206-335-54-1445	GATEWAY PARKWAY EXT DESIGN	-	103,547	300,000	220,049	-	-
335-4206-335-54-1446	BLUE JAY RD CORRIDOR	-	-	-	260,545	-	-
Total Capital		**9,227,108**	**1,774,522**	**13,369,131**	**2,943,524**	**25,547,930**	**25,547,930**
335-4206-335-57-1000	TSPLOST PAYMENTS TO CITIES	-	379,370	-	-	-	-
335-4206-335-58-4000	ISSUANCE COSTS	-	-	-	-	-	-
335-4206-335-61-1000	OPERATING XFER OUT (DEBT SERVICE)	7,148,864	7,183,949	7,213,320	56,660	7,247,017	7,247,017
Total Other		7,148,864	7,563,318	7,213,320	56,660	7,247,017	7,247,017
Total Appropriations		**16,375,972**	**9,337,841**	**20,582,451**	**3,000,184**	**32,794,947**	**32,794,947**

335 - TSPLOST 2020 - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	2,803,723	(4,890,741)	-	(3,985,414)	-	-
335-31-3500	TSPLOST	13,173,423	13,219,616	-	6,333,386	-	-
335-36-1005	INTEREST ON INVESTMENT	398,826	1,008,965	200,000	652,213	-	200,000
335-39-1101	OPERATING XFER IN (SPECIAL TAX DISTRICT	-	-	-	-	-	4,000,000
335-39-1102	OPERATING XFER IN (GENERAL FUND)	-	-	-	-	-	5,844,947
335-38-9015	CASH CARRY FORWARD	-	-	20,382,451	-	-	22,750,000
Total Revenues		**16,375,972**	**9,337,841**	**20,582,451**	**3,000,184**	**-**	**32,794,947**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

335 -TSPLOST 2020 - Personnel

Title	Full Time Equivalent (FTE)
no personnel	**0**
Total Personnel	**0**

337 - TSPLOST 2023 - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		-	-	-	-	-	-
		-	-	-	-	-	-
Total Services		-	-	-	-	-	-
		-	-	-	-	-	-
Total Supplies		-	-	-	-	-	-
337-4200-337-54-1401	ROAD INFRASTRUCTURE	-	-	-	-	45,950,000	43,950,000
337-4209-337-54-1400	Blue Jay Rd	-	-	1,300,000	-	-	-
337-4209-337-54-1401	Old River Rd	-	-	2,000,000	-	-	-
337-4209-337-54-1402	Meldrim Neighborhood	-	-	1,750,000	-	-	-
337-4209-337-54-1403	Neighborhood	-	-	1,200,000	-	-	-
337-4209-337-54-1404	Central Ave	-	-	1,300,000	-	-	-
337-4209-337-54-1405	Conaway Rd	-	-	175,000	-	-	-
337-4209-337-54-1406	Holly Dr	-	-	100,000	-	-	-
337-4209-337-54-1407	Honey Ridge Rd	-	-	900,000	-	-	-
337-4209-337-54-1408	Pine St	-	-	200,000	-	-	-
337-4209-337-54-1409	Red Bud Rd	-	-	75,000	-	-	-
337-4209-337-54-1410	Roebling Rd	-	-	800,000	-	-	-
337-4209-337-54-1411	S Laurel Cir	-	-	175,000	-	-	-
337-4209-337-54-1412	Stagecoach Ave	-	-	150,000	-	-	-
337-4209-337-54-1413	Wesley Dr	-	-	75,000	-	-	-
337-4209-337-54-1414	Zeigler Rd	-	-	725,000	-	-	-
337-4209-337-54-1415	Zittrouer Rd	-	-	1,000,000	-	-	-
337-4209-337-54-1416	Midland Rd	-	-	300,000	-	-	-
337-4209-337-54-1417	McCall Rd	-	-	4,000,000	-	-	-
337-4209-337-54-1418	Blue Jay Rd	-	-	2,800,000	-	-	-
337-4209-337-54-1419	Goshen Hills Neighborhood	-	-	1,500,000	-	-	-
337-4209-337-54-1420	Neighborhood	-	-	2,500,000	-	-	-
337-4209-337-54-1421	Crystal Dr	-	-	250,000	-	-	-
337-4209-337-54-1422	Golden Dr	-	-	325,000	32,377	-	-
337-4209-337-54-1423	Stillwell-Clyo Rd	-	-	2,200,000	-	-	-
337-4209-337-54-1424	Fourth St	-	-	400,000	-	-	-
337-4209-337-54-1425	Hunters Chase Neighborhood	-	-	500,000	-	-	-
337-4209-337-54-1426	Lower Ferry Rd	-	-	600,000	-	-	-
337-4209-337-54-1427	Old Dixie Hwy S	-	-	1,000,000	-	-	-
337-4209-337-54-1428	Old Louisville Rd	-	-	2,100,000	-	-	-
337-4209-337-54-1429	Springfield-Egypt Rd	-	-	3,000,000	-	-	-
337-4209-337-54-1430	Union Springs Road	-	-	1,300,000	-	-	-
337-4209-337-54-1431	Tuckasee King Rd	-	-	275,000	-	-	-
337-4209-337-54-1432	Anza Ln	-	-	125,000	-	-	-
337-4209-337-54-1433	Aqueduct Dr	-	-	100,000	-	-	-

337-4209-337-54-1434	Benjamin-Gnann Rd	-	-	1,200,000	-	-	-
337-4209-337-54-1435	Courthouse Rd	-	-	900,000	-	-	-
337-4209-337-54-1436	Saratoga Dr	-	-	100,000	-	-	-
337-4209-337-54-1437	McCall Rd	-	-	3,300,000	-	-	-
337-4209-337-54-1438	Blue Jay Rd	-	-	850,000	-	-	-
337-4209-337-54-1439	Rahn Station Rd	-	-	2,000,000	-	-	-
337-4209-337-54-1440	Stillwell-Clyo Rd	-	-	2,000,000	-	-	-
337-4209-337-54-1441	Greystone Neighborhood	-	-	850,000	-	-	-
337-4209-337-54-1442	Neighborhood	-	-	1,400,000	-	-	-
337-4209-337-54-1443	Barney Rd	-	-	150,000	-	-	-
337-4209-337-54-1444	Chimney Rd	-	-	900,000	-	-	-
337-4209-337-54-1445	Nellie Rd	-	-	400,000	-	-	-
337-4209-337-54-1446	Woodland Dr	-	-	200,000	-	-	-
337-4209-337-54-1447	Old Augusta/General intersection	-	-	1,000,000	-	-	-
337-4209-337-54-1448	Old Augusta/Estes intersection	-	-	1,000,000	-	-	-
337-4209-337-54-1449	Old Augusta/Logistics intersection	-	-	1,000,000	-	-	-
337-4209-337-54-1450	Old Augusta/CowanNorth intersection	-	-	1,000,000	-	-	-
337-4209-337-54-1451	Old Augusta/Chimney Rd intersection	-	226,048	1,000,000	201,566	-	-
337-4209-337-54-1452	SR 21/Goshen Ext intersection	-	-	1,400,000	-	-	-
337-4209-337-54-1453	SR2 l/Commerce intersection	-	-	300,000	-	-	-
337-4209-337-54-1454	Other resurfacing	-	-	1,004,000	-	-	-
337-4209-337-54-1455	LOWGROUND RD	-	2,458	-	192,711	-	-
337-4209-337-54-1456	ZIPPERER RD	-	-	-	3,406	-	-
337-4209-337-54-1457	PITTMAN DR	-	-	-	3,406	-	-
337-4209-337-54-1458	PINE DR	-	-	-	56,283	-	-
337-4209-337-54-1459	HERBERT KESSLER RD	-	-	-	3,406	-	-
Total Capital		**-**	**228,505**	**57,154,000**	**493,154**	**45,950,000**	**43,950,000**
337-4209-337-57-1000	TSPLOST PAYMENTS TO CITIES	-	15,671,014	3,181,970	-	-	802,935
337-4209-337-58-4000	ISSUANCE COSTS	-	411,413	-	-	-	-
337-4209-337-61-1000	OPERATING XFER OUT (DEBT SERVICE)	-	-	2,491,667	-	13,188,750	13,188,750
Total Other		-	16,082,427	5,673,636	-	13,188,750	13,991,685
Total Appropriations		**-**	**16,310,932**	**62,827,636**	**493,154**	**59,138,750**	**57,941,685**

337 - TSPLOST 2023 - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	-	16,032,376	-	(87,858)	-	-
337-31-3500	TSPLOST	-	-	15,431,763	-	-	16,454,040
337-36-1005	INTEREST ON INVESTMENT	-	278,556	200,000	581,012	-	200,000
337-39-1101	OPERATING XFER IN (GENERAL FUND)	-	-	-	-	-	-
337-38-9015	CASH CARRY FORWARD	-	-	47,195,874	-	-	41,287,645
Total Revenues		**-**	**16,310,932**	**62,827,636**	**493,154**	**-**	**57,941,685**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

337 -TSPLOST 2023 - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

560 - Stormwater - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
560-4910-560-52-1101	CONSULTANT	48,800	48,800	50,000	24,400	200,000	200,000
560-4910-560-52-3916	BANK CHARGES	305	-	-	-	-	-
Total Services		**49,105**	**48,800**	**50,000**	**24,400**	**200,000**	**200,000**
560-4910-560-53-1102	OPERATING SUPPLIES	-	-	-	-	-	-
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
560-4910-560-54-1403	STORMWATER INFRASTRUCTURE	-	-	-	-	2,926,000	2,926,000
560-4910-560-54-3000	MASTER PLAN	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**2,926,000**	**2,926,000**
		-	-	-	-	-	-
Total Other		-	-	-	-	-	-
Total Appropriations		**49,105**	**48,800**	**50,000**	**24,400**	**3,126,000**	**3,126,000**

560 - Stormwater - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(252,895)	(60,153)	-	24,400	-	-
560-33-4110	CIG Grant	131,047	28,953	-	-	-	-
560-39-1000	OPERATING XFER IN (FROM SPECIAL TAX DI	302,000	80,000	50,000	-	-	3,126,000
Total Revenues		**180,152**	**48,800**	**50,000**	**24,400**	**-**	**3,126,000**
Net Surplus/(Deficit)		**131,047**	**-**	**-**	**-**		**-**

560 -Stormwater - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**

600 - Self-funded Insurance - Appropriations

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
		-	-	-	-	-	-
Total Personnel		**-**	**-**	**-**	**-**	**-**	**-**
600-1541-600-52-1100	ADMIN FEES	381,276	174,830	-	84,240	-	-
600-1541-600-52-1200	CLAIMS	5,258,940	6,459,338	7,683,537	4,262,545	-	7,552,933
600-1541-600-52-3100	STOP LOSS INSURANCE	1,365,202	1,280,643	-	436,621	-	-
600-1541-600-52-3200	GENE THERAPY	-	4,939	-	4,191	-	-
600-1541-600-52-3916	BANK CHARGES	136	-	-	-	-	-
Total Services		**7,005,554**	**7,919,750**	**7,683,537**	**4,787,596**	**-**	**7,552,933**
Total Supplies		**-**	**-**	**-**	**-**	**-**	**-**
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**
Total Other		**-**	**-**	**-**	**-**	**-**	**-**
Total Appropriations		**7,005,554**	**7,919,750**	**7,683,537**	**4,787,596**	**-**	**7,552,933**

600 - Self-funded Insurance - Revenues

GL Account	GL Name	Actuals 2023	Actuals 2024	Budget 2025	Actuals 12/31/24	Dept Requested 2026	Adopted 2026
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	762,897	669,486	-	1,306,550	-	-
600-34-1800	ER PAID MAJOR MEDICAL	4,535,998	5,461,940	7,683,537	2,651,829	-	7,552,933
600-34-1810	ER PAID THIRD PARTY ADMINISTRATOR FEE	216,035	252,703	-	133,425	-	-
600-34-1820	ER PAID STOP LOSS INSURANCE	989,794	995,372	-	438,302	-	-
600-34-1830	EE PAID HEALTH INSURANCE	500,829	540,249	-	257,490	-	-
Total Revenues		**7,005,554**	**7,919,750**	**7,683,537**	**4,787,596**	**-**	**7,552,933**
Net Surplus/(Deficit)		**-**	**-**	**-**	**-**		**-**

600 - Self-funded Insurance - Personnel

	Title	Full Time Equivalent (FTE)
	no personnel	**0**
Total Personnel		**0**