

ADOPTED BUDGET

Glynn County Georgia

2025-2026

Vision & Mission Statement:

Glynn County is a welcoming, vibrant, and safe community that fosters a high quality of life for all. Our mission is to serve, protect and develop a sustainable and resilient community.



Explore our Budget



Operating Budget by the Numbers

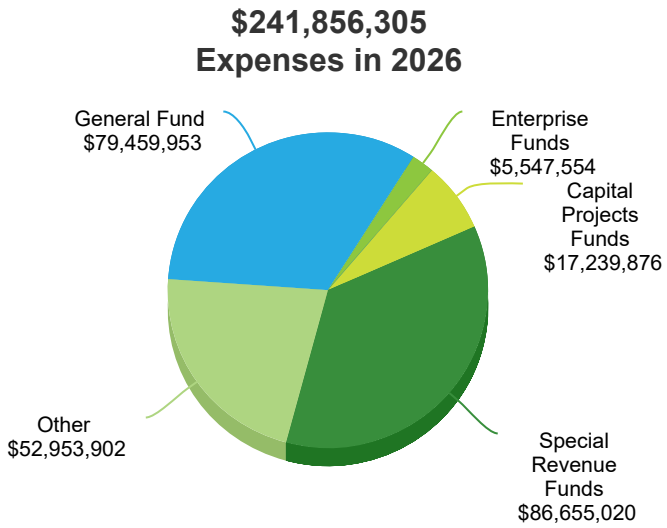


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5 YEAR CAPITAL PLAN

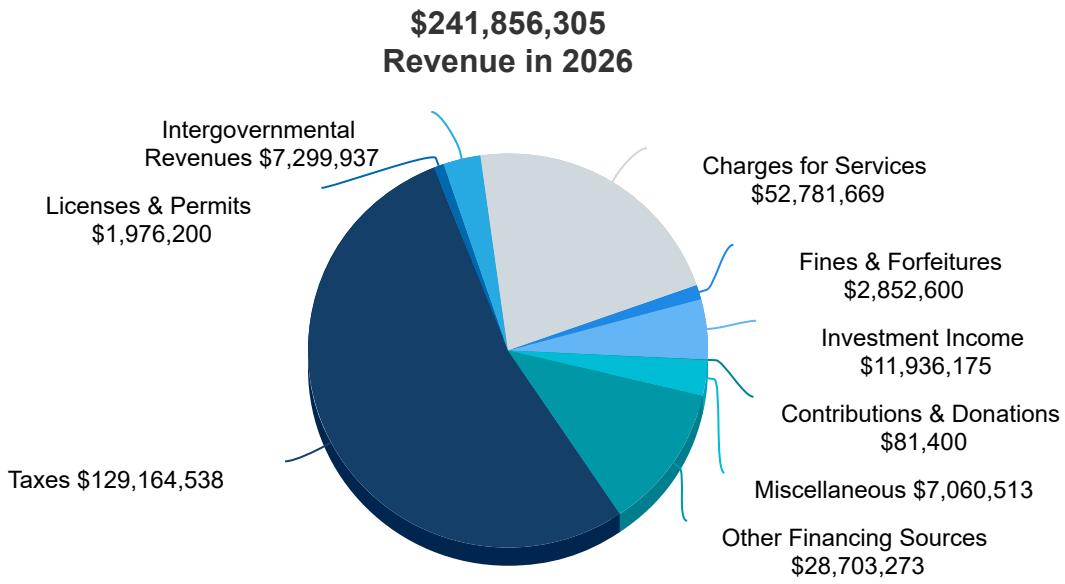
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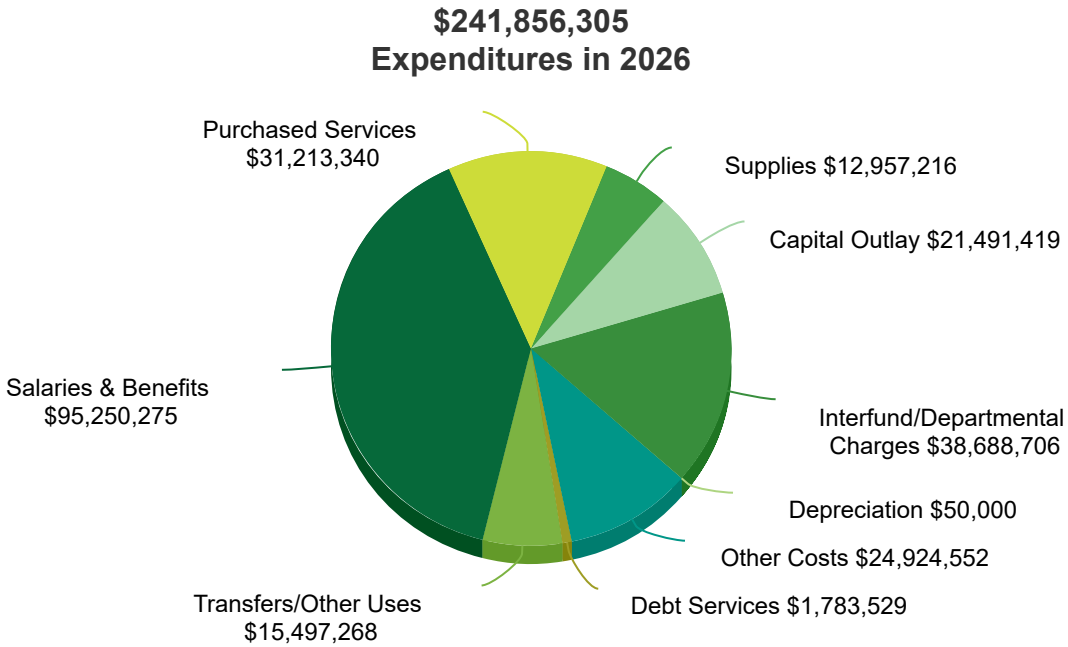
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Budget Summary

All Budgeted Funds - Revenues by Type



All Budgeted Funds - Expenditures by Type





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Introduction

Manager's Transmittal Letter

September 30, 2025

Board of Commissioners
Citizens of Glynn County

To the Commissioners and Citizens:

The Fiscal Year 2025 - 2026 budget as adopted by the Board of Commissioners is presented for your review and use. This budget totals $241,856,305, a decrease of $12.7 million or 4.97% compared to the Fiscal Year 2024 - 2025 adopted budget of $254,512,936. The net decrease is due to less large capital projects budgeted in FY26 than FY25. Also included in the budget total is approximately $56 million in interfund transfers and $10 million in the Pension Fund which is a Fiduciary Fund, resulting in revenue and expenditure budgets appearing $66 million higher than they actually are due to governmental fund accounting requirements.

The Glynn County Board of Commissioners remains committed to providing quality services to its citizens. This budget reflects specific programs and a financial plan designed to meet the service delivery standards currently in place, and provides additional resources to improve our service delivery strategy with focused strategic planning goals and objectives. The budget format incorporates mission statements, goals and objectives and organizational charts for each department. Along with meeting Georgia Finance Officers Association (GFOA) criteria as a communication device, the goals and objectives are utilized as a meaningful tool to measure the levels of efficiency and effectiveness of service delivery.

Profile of the Government

Glynn County, chartered by an Act of the Georgia General Assembly on February 5, 1777, is located along the Atlantic coast in the southeastern part of the state and ranks as one of the top tourist destinations of Georgia. Glynn County serves a population of approximately 87,172 people and occupies a total area of 540 square miles which is comprised of marshland which is 166 square miles, upland which is 249 square miles, and water which is 125 square miles.

Glynn County operates under the commissioner-manager form of government. Policy-making and legislative authority are vested in a governing Board of Commissioners (Board) consisting of a chairman and six other members. The Board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the government's manager, and attorney. The Board is empowered to levy a property tax on both real and personal properties located within its boundaries. The County's manager is responsible for carrying out the policies and ordinances of the Board, overseeing the day-to-day operations of the government, and appointing the directors of the various departments. Commissioners serve four-year staggered terms with elections held every two years. Five of the commissioners are elected by district and the two remaining commissioners are elected at large. The chairman is elected each January by members of the Board.

The County provides a full range of services extending beyond those provided by many other counties in Georgia. Certain services fall within the classic definition of "municipal services"; however, none of the services exceed the authority granted the County by general law or local acts of the Georgia General Assembly. Services provided include public safety (police and fire protection, emergency management, animal services, and jail operation); the construction and maintenance of highways, streets and infrastructure; zoning and code enforcement; court-related functions; recreational activities and cultural events; tax appraisal and administration; general administrative services; and outside agency support.

The annual budget serves as the foundation for the County's financial planning and control. All departments and agencies of the County are required to submit requests for appropriation to the County Manager's Budget Team prior to the end of January each year. The Budget Team uses these requests as the starting point for developing a proposed budget. The Chief Financial Officer then presents this proposed budget to the Board for review around the end of May. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget

no later than June 30th, the close of the County's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g. police).

Pension plan and other post-employment benefits

The County sponsors a defined benefit pension plan for its employees hired prior to 2020. Each year, an independent actuary is engaged by the defined benefit pension plan to calculate the amount of the annual contribution that the County must make to the plans to ensure the plan is able to fully meet its obligations to retired employees. As a matter of policy, the County fully funds each year's annual required contribution to the pension plan as determined by the actuary as well as contributing towards the unfunded pension liability.

The County also sponsors a defined contribution pension plan for employees hired in 2020 and after or those who elected to transfer their benefits to the defined contribution plan. This plan carries no future liability and the County contributes between 3-6% of each employee's salary enrolled in the plan, depending on the employee's elected contributions.

The County also provides postretirement health benefits for certain retirees and their dependents, which are financed on a pay-as-you-go basis.

Economic Outlook – Medium Term View

Overall

The University of Georgia's Terry College of Business 2025 baseline forecast for the U.S. economy calls for slower economic growth primarily because of the Federal Reserve's tight money policy. According to their forecast, in 2025, the Federal Reserve will further ease monetary policy by cutting policy interest rates and ending quantitative tightening, so barring an unexpected shock or policy mistake, this shift towards easy money should prevent economic growth from stalling, or declining. According to the Selig Center for Economic Growth,the pace of economic growth will be below the economy's potential rate of growth (approximately 2 percent), yet well adobe the economy's stall speed (less than 1 percent), but believe that the labor market will be strong enough to stave off a recession. The U.S. economy will be vulnerable to something else going wrong, such as fiscal and/or monetary policy mistakes, an energy-price shock, a stock market crash, another banking/financial crisis that is less well contained than the 2023 "mini-crisis", and a broadening of military conflicts abroad. The Terry College of Business predicts inflation-adjusted personal consumption expenditures will increase at an annual rate of about 2 percent in 2025, which is about the same gain estimated for 2024. This modest growth reflects (1) exhaustion of most of the excess savings households accumulated during the pandemic; (2) higher but still low unemployment, (3) less job hopping; (4) some erosion of the relatively strong economic and financial positions households achieved over 2021-24, and (5) steady home prices. According to the Terry College of Business, older, wealthier individuals saved the most and appear to be using much of their unplanned accumulations as retirement savings or to fund long-term investments. In contrast, low and middle-income consumers spent down their excess savings. The demographics of the big savers therefore will spread the spending from accumulated savings over many years, which will help the businesses that cater to their needs. Thus, households' excess savings will continue to support consumer spending in 2025, but to a minor extent compared to 2024. The Terry College of Business expects a personal savings rate of 4 percent in 2025, which is the same as in 2024, but only about half the pre-pandemic savings route of about 8 percent. The lower savings rate will help consumers sustain their spending as the economy slows and the labor market softens.

Furthermore, the Terry College of Business states that last year's lower mortgage rates, good labor market conditions and a scarcity of homes for sale supported an upturn in single-family homebuilding, which they expect to strengthen in 2025. In addition, cuts in policy interest rates by the Federal Reserve are likely to provide a big boost. The Terry College of Business states that high demand will support more construction of new homes, and sales of both new and existing single-family homes will rise. It is likely that the pandemic caused a structure shift that favors owner-occupied housing over rentals, and working from home, distance education, and more caregiving at home have heightened the intrinsic value of a home.University of Georgia's Terry College of Business expects the

prices of existing homes to hold steady in 2025 because high mortgage rates and recent sharp increases in prices mean homes are more expensive. Unfortunately, neither strong income growth nor especially sharp reductions in mortgage rates are likely in the coming year. According to their forecast, the unemployment rate will rise only slightly, from 4.1 percent in 2024 to 4.3 percent in 2025. This is mostly due to less hiring rather than more layoffs. The unemployment rate will be above the economy's full employment unemployment rate of about 4 percent, which reduces pressures on wages and benefits according to the Selig Center for Economic Growth.

Interest Rates

The University of Georgia's Terry College of Business forecasts that large increases in policy interest rates coupled with substantial reductions in the Fed's balance sheet-–quantitative tightening—squelched the highest inflation rate in 40 years. Tight money gradually pushed up the unemployment rate just enough to dampen inflation without causing a recession. According to their forecast, GDP will grow by only 1.6 percent compared to 2.5 percent in 2024 and inflation will be about 2.5 percent in 2025.

Regional Economic Outlook

Overall

The University of Georgia's Terry College of Business baseline forecast for Georgia's economy calls for a mild slowdown, which the state is very well positioned to weather. In 2025, state specific forces that will help Georgia's economy to outperform the nation's economy include: the completion of many projects in the economic development pipeline; competitive state-level incentives that help refill that pipeline; more leverage from new vehicles sales; strong performance of the ports; solid prospects for Georgia's military bases; and positive demographic trends. According to the Selig Center for Economic Growth, the 2025 forecast calls for Georgia's inflation-adjusted GDP to increase by 2.4 percent, which is 0.8 percent above the 1.6 percent rate increase expected for U.S. GDP.

According to the Selig Center for Economic Growth, Georgia's nonfarm employment will rise by 1 percent, which is better than the 0.6 percent increase estimated for the nation.

Georgia's unemployment rate will average 4 percent, up a mere 0.3 percent from 2023 according to the Selig Enter for Economic Growth. Nominal personal income will grow by 4.7 percent in 2025, which is 2.2 percent above our expected 2.5 percent inflation for 2024. The forecast states that the above average population and job growth as well as consumers' ongoing shift in spending priorities from goods towards services will support the expansion of many types of services-related businesses. Higher demand is expected for healthcare, education, business and professional services, digital services, home services, data centers, and technology services. According to the forecast, manufacturing job growth will be due to major economic development projects.

Homebuilding

According to the Selig Center for Economic Growth, housing is one of the most interest-sensitive sectors of Georgia's economy. In 2025, sales of new and existing homes and permits to build new single-family homes will increase but permits to build new apartments will drop. According to the forecast, home prices will hold steady, however, and that may surprise many, although prices typically are very sticky on the low side.The University of Georgia's Terry College of Business states that while homes are moderately overvalued, one reason we do not expect another housing bust is that the fundamental supports for housing demand are stronger now. In addition, current numbers of homes for sale and under construction will be limited, so the favorable balance of supply and demand suggests that housing markets are likely to respond quickly as the Federal Reserve cuts policy interest rates. According to the forecast, the pleasant result is that they expect the number of single-family housing permits authorized to rise by 9 percent in 2025.

Recent home price increases and high mortgage rates have reduced affordability enough to limit price hikes.

Unemployment

Glynn County's unemployment rates have mostly decreased over the past six years as follows: 3.7% for 2019, 5.9% for 2020, 3.6% for 2021, 3.6% for 2022, 3.5% for 2023 and 2.4% for 2024. (Unemployment data taken from the Georgia Department of Labor) Unemployment in Glynn County at 2.9% is lower than the national average which is 4.0% as of May 2025. Tourism is a chief reason Glynn County's unemployment rate is consistently within at least one to two percent of the rest of the state.

Impact of Economic Factors for Glynn County

Real Estate

Glynn County continues to experience an improving residential and commercial real estate market which mirrors the national market. With the effects of Senate Bill 346 still impacting the County, additional pressure has been placed on the tax digest, as all relevant sales, including stressed sales, must be included when determining Fair Market Value.

Gasoline Prices

According to georgiagasprices.com, unleaded gasoline prices are currently in the $2.66 to $2.74 per gallon range while diesel fuel is in the $3.29 to $3.50 range for local governments. Many factors contribute to the cost of a gallon of gasoline, including but not limited to the state of the economy, with the price of a gallon of gasoline typically being lower during recessionary periods and higher during an economic boom, all based on varying levels of supply and demand. Environmental regulations, supply disturbances, disruption of flow in alternative fuels, and governmental upheaval in growing oil based economies will also have an effect on the price of gasoline. As County vehicles operate based on the consumption of regular and diesel gasoline, the County is dependent on price fluctuations within the marketplace.

While the County does not utilize a hedging strategy for gasoline prices, several vendors are used in a bidding process to obtain the best gasoline prices for the County based upon volume ordered. This variable expenditure is continually monitored by the County in order to maintain a full year balanced budget.

Local Option Sales Taxes

The LOST sales tax of 1% will fluctuate with consumer spending. The County receives 73.0% of LOST revenues with the City of Brunswick receiving the remaining 27.0%. A new agreement was entered into that began in January of 2024 and will remain in place for ten years in accordance with the current state law governing LOST.

Special Purpose Local Option Sales Tax

The Special Purpose Local Option Sales Tax (SPLOST) 2022 referendum was passed by the voters of Glynn County during the General Election on November 8, 2022. SPLOST allows the County to collect a 1% sales tax to be used for various capital outlay projects. SPLOST Collections began on April 1, 2024 and will continue for six years, ending in March 2030. An intergovernmental agreement was entered into between the County and the City of Brunswick to split the SPLOST proceeds to benefit all citizens of Glynn County.

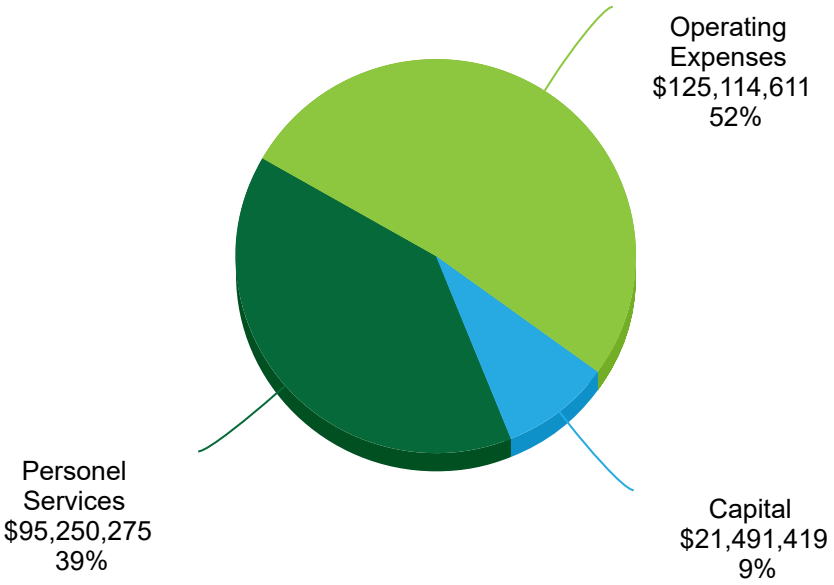
Major Issues

The major issues facing the Board of Commissioners during this budget cycle are outlined below:

1. As is the case with most employers, labor force challenges have continued to create competition for skilled workers, resulting in higher salary demands and difficult hiring and retaining quality employees. Health care costs also continue to rise and have a major impact on the budget. Health care plan changes have been made in an effort to offset the rapidly rising health care costs. The County also continues to implement better and additional available treatment options in an effort to reduce costs and provide quality health care for our employees.
2. Significant capital improvements are being planned for ongoing growth in the community. Infrastructure and project costs seem to have leveled out somewhat, but overall construction costs are significantly inflated over just five years ago. These price increases are having a tremendous impact on both operational and capital budgets, increasing the cost of continued operations as well as projects.

Overview of All Funds - Expenses

The chart below shows the budget for all funds totaling $241,856,305 by category:



Expenses

This budget includes:

- Tier-Step pay plans for public safety implemented in FY25
- 3% cost of living adjustment for other County employees plus funding set aside for potential salary adjustments for general population employees based upon a compensation and classification revamp currently underway.
- Tuition reimbursement for employee education

Personnel Services

Personnel services are the second largest expenditure of the overall budget and represent 39% of the total budget (see chart above). Employees are central to the County's provision of responsive, quality services. The County strives to maintain competitive salaries and benefits to recruit and retain high performing employees. The authorized, budgeted full-time equivalent position total is 962.29.

County-wide salaries and benefits are expected to increase by 7.1% (see chart below). Total wages increased by 4.4% overall, while regular salaries grew by 6.9%. Salaries – Overtime increased at 17.4%. Salaries – Other is made up primarily of cost-of-living adjustments, funding for potential implementation of general population pay plan, and vacation payout for retiring employees. Benefits county-wide will grow 14.2%. County healthcare expenses increased by 1.6% and includes stop loss premium, medical claims, and prescription claims. The County continues to offer healthcare for employees at the Glynn County Employee Health Clinic. Pension costs include employee retirement plans, both defined benefit for those hired prior to 2020 and defined contribution for those hired 2020 or later. Other benefits include workers comp, FICA, unemployment and other employee costs.

County-Wide Wages & Benefits (values in millions)	2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Wages	43,764,868	45,570,526	53,935,603	64,369,234	67,208,905	2,839,671	4.41%
Salaries - Regular	38,511,438	39,474,604	45,874,287	52,868,225	56,522,859	3,654,634	6.91%
Salaries - Overtime	4,536,346	5,334,400	7,259,081	5,003,906	5,878,800	874,894	17.48%
Salaries - Other	717,084	761,522	802,236	6,497,103	4,807,246	(1,689,857)	-26.01%
Benefits	21,287,819	22,937,422	21,532,690	24,538,781	28,041,370	3,502,589	14.27%
Health Insurance	9,563,391	10,862,373	11,829,636	13,645,703	13,876,788	231,085	1.69%
Pension	4,003,998	3,942,500	4,212,911	5,529,291	7,093,407	1,564,116	28.29%
Taxes	3,355,997	3,660,343	3,973,129	3,951,782	5,513,771	1,561,989	39.53%
Other Benefits	4,364,433	4,472,206	1,517,015	1,412,005	1,557,404	145,399	10.30%
Totals	**65,052,687**	**68,507,948**	**75,468,294**	**88,908,015**	**95,250,275**	**6,342,260**	**7.13%**

Capital

Capital expenditures include infrastructure improvements as well as building improvements and capital equipment. The Board of Commissioners have issued bonds and obtained capital leases over the years to fund capital needs. The County has three outstanding bond issues totaling approximately $8.4 million, which includes bonds issued for the purchase of fire trucks which were refinanced in 2020, Airport improvement bonds, and bonds for the Gateway Behavioral Health Center, for which the County is the passthrough entity with the debt service paid by Gateway. The County also has one outstanding capital lease totaling approximately $550 thousand as of June 30, 2025 which provided funding for a financial ERP system in 2020.

The County created four new multi-year capital project funds during FY25 which will contain ongoing project budgets from year to year and eliminate the need for calculation of carryforwards and the errors resulting from that process. Budgets for capital projects that are multi-year will automatically roll forward to the next year in these funds and be available to complete the capital project. Budgets for new capital projects will appear in the budget book in the year they are budgeted. Projects budgeted in prior years will not show up as original budgets in the budget book.

Capital Project Funds were created to provide funding for the County' s Capital Improvements Plan (CIP) and a small millage is levied for capital projects. In addition to the Capital Projects Multi-Year Fund, capital is also purchased in other funds, such as the Accommodation Excise Tax Multi-Year Fund (Hotel/Motel or Bed Tax), the E-911 Fund, the Police Fund, and Fire Fund as well as other special revenue and grant funds.

Financial Impact of Capital Expenditures on the Operating Budget

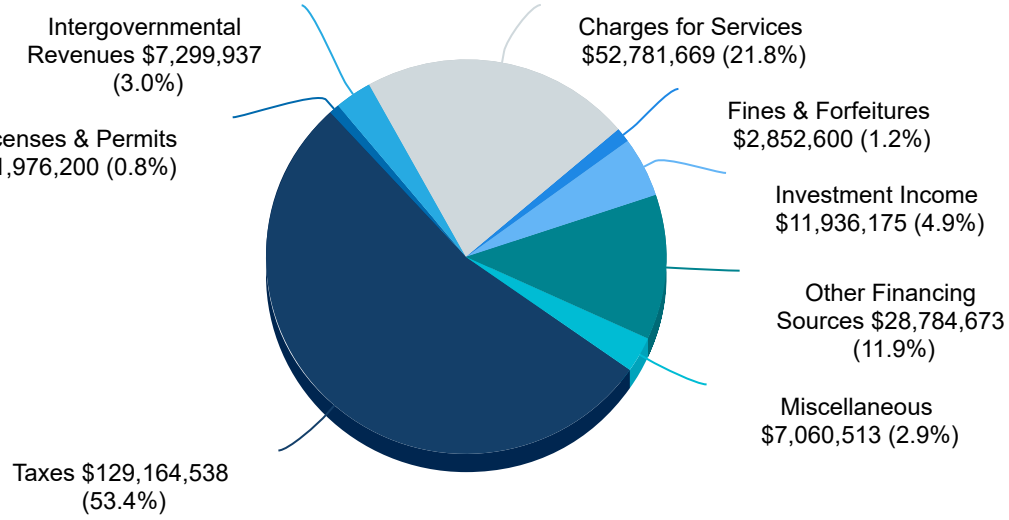
Capital expenditures are appropriated in the fiscal year 2026 capital budget. These capital expenditures include a wide range of infrastructure improvements, which are funded through a variety of methods, including grants, partnerships with other agencies, savings and current year income. Also included is replacement equipment which has either become obsolete or has met the end of its useful life. These expenditures of funds will have a positive impact on the current and future operating budgets through reduced repairs and maintenance to aging equipment while providing the staff with the tools needed to meet the needs of our citizens.

Overview of All Funds - Revenues

The chart below shows the total budget for all funds totaling $241,856,305 by category:

Property Taxes

Current year Property Tax is the County's largest revenue source, providing $73,545,638 of the County's total resources.

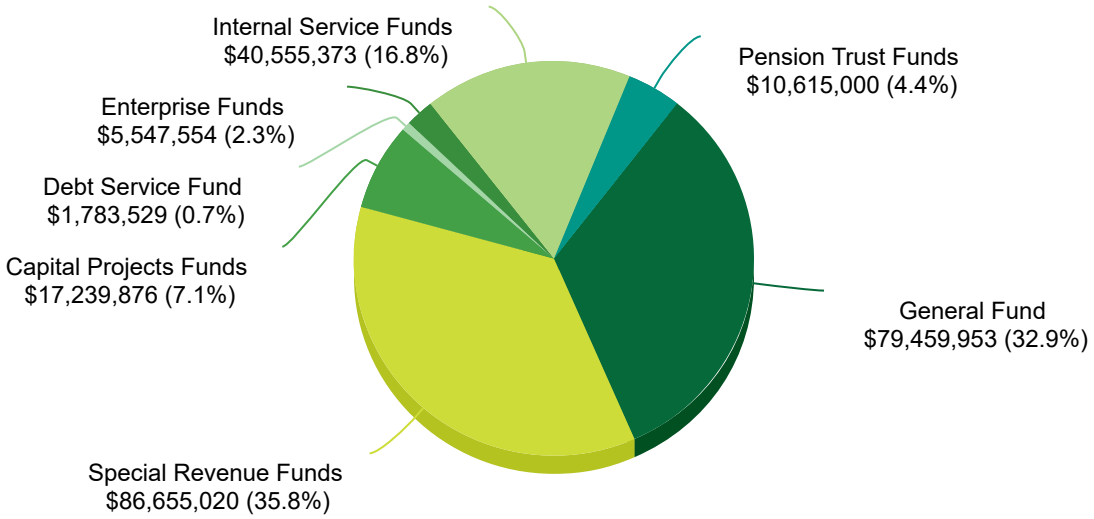


Local Option Sales Tax (Lost)

The second largest revenue source is Local Option Sales Tax, with estimated revenue of $27,000,000 or approximately 23% of the General Fund Revenue, which is the same as FY25. Sales Taxes are based on economic indicators and are collected at 1% of the sale. The County and City of Brunswick split the 1% collections at 73% and 27% respectively. Sales Tax is imposed on the purchase, sales, rental, storage, use, or consumption of tangible personal property and related services. Local Option Sales Tax dollars increased in FY24 and FY25. It is estimated that they will remain the same in FY26. This tax is based largely on the status of the local economy.

Budget Overview of Expenditures by Fund Types General

The County budget is comprised of seven fund types. These fund types and their percentages of total expenditures are shown in the chart below:



General Fund

The General Fund is the chief operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is budgeted at $ 79,459,953 an increase of $3,754,364 or 5.0% from Fiscal Year 2025.

Special Revenue Funds

The County' s Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Special Revenue Funds are budgeted at $ 86,655,020, a decrease of 14.4% from Fiscal Year 2025. Most significant decreases are related to less new capital budgets in FY26 over FY25.

- Accommodation Excise Tax Fund:

  The Accommodation Excise Tax (AET) Fund is budgeted at $ 16,438,460 , a decrease of $4,957,571 over Fiscal Year 2025. The decrease is due to the elimination of capital budgeted in the AET fund. This fund reflects revenue from the 7% AET (bed tax). In January of 2025, the AET rate increased from 5% to 7%. The first 14.28% of collections are deposited into the Tourism Product Development (TPD) Fund with those funds directed by a joint Glynn County and CVB (Convention & Visitors Bureau) TPD committee to be used exclusively for tourism product development, limited to capital projects that will enhance tourism in the area. The remaining tax collections are split 50% to Glynn County and 50% to the CVB. The Glynn County portion funds selected recreation and park budgets and other capital needs. The 50% distributed to the CVB is used for destination marketing and operations of the CVB.

- Fire Fund:

  The Fire Fund is budgeted at $ 12,594,917 , an increase of $623,640 over Fiscal Year 2025. The fund maintains operating and capital funds for Fire Services and is primarily funded through the Fire millage in the tax districts receiving fire services.

- Emergency Medical Services Fund:

  The Emergency Medical Services Fund is budgeted at $ 11,289,591 , an increase of $1,258,491 over Fiscal Year 2025. This fund was created in FY20 to account for expenditures for EMS services in tax districts receiving those services.

- Police Fund:

  The Police Fund is budgeted at $ 22,114,879 , an increase of $26,552 over Fiscal Year 2025. This fund accounts for expenditures for all County police services and includes police capital and operations. The funding for the Police fund primarily comes from the Police millage in the tax districts receiving police services as well as the Insurance Premium Tax, with 100% budgeted in the Police Fund.

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise Funds are budgeted at $ 5,547,554 , an increase of $480,964 over Fiscal Year 2025.

Internal Service Funds

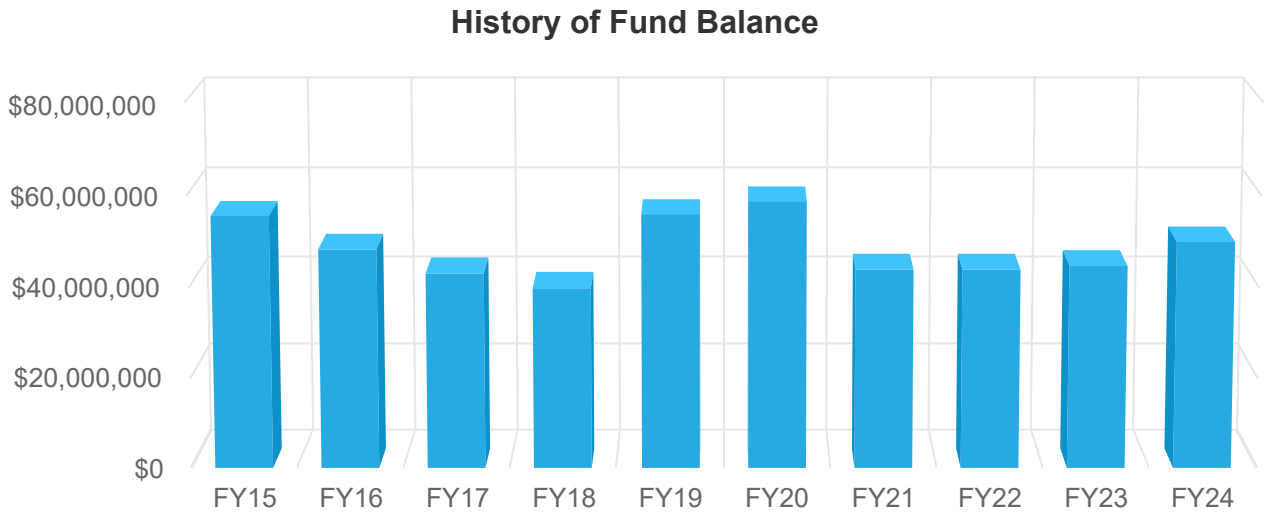
Internal Service Funds (ISF) are used to account for operations that provide services to other departments or agencies within the County on a cost-reimbursement basis. The County maintains five ISFs, which include Fleet, Facilities, Information Technology, Administration and Insurance. The costs for the departments housed in the ISFs

are charged out to the other funds on a monthly basis based on the budget which is developed using approved cost allocation methods which vary by fund. The actual costs of the ISFs are trued up at year end to cover total expenditures. If there are additional funds remaining from the budgeted revenue, those funds are returned to the paying funds and if there are additional funds needed, those funds are charged to the paying funds. The ISFs maintain little to no fund balance at year end and are funded on a year to year basis. The ISFs were set up in FY24 and are budgeted at $40,555,373, a decrease of $8,050,118 due to removal of capital funding from ISFs.

Fund Balance

Fund Balance measures the net financial resources available to finance expenditures of a future period. Rating agencies examine fund balance when considering the overall economic health of the County and the credit quality of the County. The County has a strong fund balance policy to protect against economic downturns and hurricane and emergency events due to our geographic location on the coast. Included in the total fund balances below is a $30 million emergency fund which is reserved for responses to emergency events. Ending fund balance in the General Fund was as follows:

- FY 2022 - $44,024,922
- FY 2023 - $44,810,098
- FY 2024 - $49,780,708
- FY 2025 is still under audit and final fund balance is not yet available. We estimate the ending fund balance will be approximately $47 million.



Balancing this budget required thorough analysis and reflects a concerted effort on the part of all involved. I want to express my appreciation to the Board of Commissioners and County Manager for their direction, cooperation, and assistance during this budget year. I would also like to thank the Department Directors, Elected Officials and their staff who worked diligently to submit a budget that remains within funding guidelines while maintaining service levels. Additionally, I would like to thank the Budget Team for its tireless efforts in preparing a balanced budget and the budget document.

Respectfully submitted,

Tamara H. Munson, CPA
Chief Financial & Administrative Officer

Principal Officers

Board of Commissioners

Chairman – At Large (Post 2)	Walter Rafolski
Vice Chairman – District Three	Wayne Neal
District One	Sammy Tostensen
District Two	Bob Duncan
District Four	David Sweat
District Five	Allen Booker
At Large (Post 1)	Thomas B. Clark

Budget Team

William Fallon	County Manager
Tamara Munson	Chief Financial & Administrative Officer
Judy Dunnagan	Finance Director
Telisha James	Budget Manager
Resden Talbert	Director of Capital Development & Procurement

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Glynn County
Georgia

For the Fiscal Year Beginning

July 01, 2024

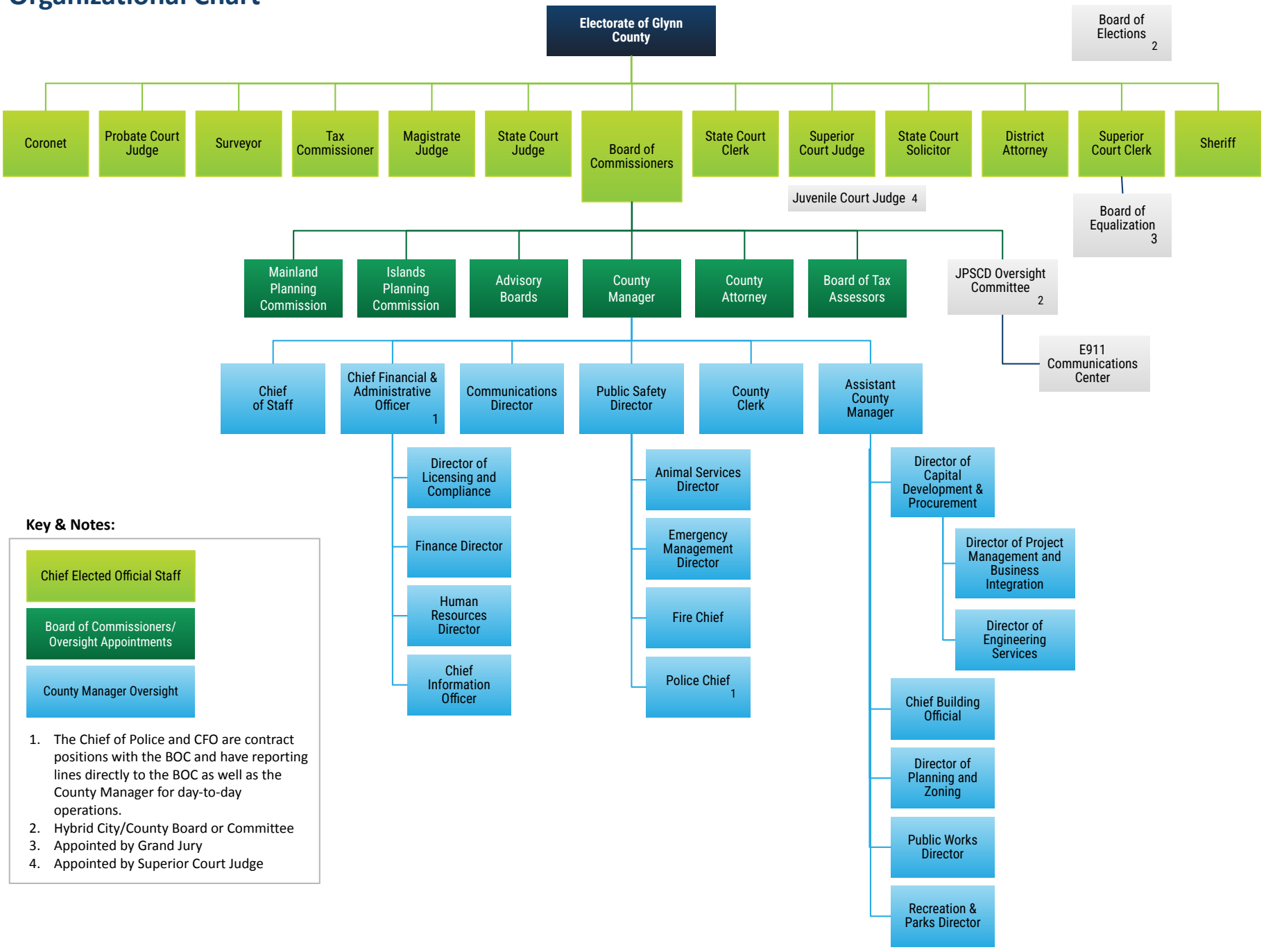


Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Glynn County Georgia, for its annual budget for the fiscal year beginning July 01, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for the period of July 1, 2024 through June 30, 2025. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Organizational Chart



Key & Notes:

Chief Elected Official Staff

Board of Commissioners/ Oversight Appointments

County Manager Oversight

1. The Chief of Police and CFO are contract positions with the BOC and have reporting lines directly to the BOC as well as the County Manager for day-to-day operations.
2. Hybrid City/County Board or Committee
3. Appointed by Grand Jury
4. Appointed by Superior Court Judge



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County-Wide Strategic Goals

County-Wide Strategic Goals

Vision Statement

Glynn County is a welcoming, vibrant, and safe community that fosters a high quality of life for all.

Mission Statement

To serve, protect, and develop a sustainable and resilient community.

Values:

Collaboration / Positivity / Integrity / Respect / Accountability / Transparency / Efficiency

Goals

Goal #1 Cultivate a Culture of Service Excellence

Goal #2 Promote and Ensure a Safe Glynn County Through Community Engagement, Education, and Preparedness

Goal #3 Develop a Connected Community where Families Live, Work, and Play

The 2023-2026 Strategic Plan can be seen here.



Policies and Procedures

Budget Policies and Procedures

The development and management of Glynn County's annual budget is governed by both formal policies and accepted practices. A number of pertinent policies and practices are outlined in this section.

Budget Development and Adoption

The budgetary process began in November 2024 when the Budget Team met with all departments to explain the instructions for the Fiscal Year (FY) 2026 budget cycle. At this meeting, the Budget Team instructed the departments that they would be expected to justify all of their requests in full, not just the amount in excess of their approved prior year's budget. Also requested were organizational charts, goals and objectives, mission statements, and performance measures. The FY 2026 budget calendar was issued to the departments at this meeting. All departments were instructed to have their requested budgets entered into the budget system by January 10, 2025.

Budgets submitted by the departments were thoroughly reviewed and challenged by the Budget Team. After review by the Budget Team, the Recommended Budget was provided to the Board of Commissioners on June 6, 2025, for their review and approval. A public hearing regarding the FY 2026 budget was advertised and subsequently held on June 12, 2025, to promote citizen participation and transparency. This hearing was designed to allow public input into the FY 2026 Budget before its final adoption.

After extensive work by the Finance Committee, County Manager, Budget Team, and the staff in all departments, the FY 2026 budget was adopted June 19, 2025. Notification of the budget adoption was advertised in the local newspaper and a copy was placed on file in the County Clerk's office as required by state law. The approved budget, which is controlled and maintained by the Finance Department, was then added to the computerized budgetary and financial reporting system for use in the 2026 Fiscal Year which began July 1, 2025.

Budget Management Process

The annual budget is monitored by staff through detailed analysis of monthly revenue and expenditure reports. Since a budget is an estimated financial plan, the existing budgetary process allows for amendments to the budget throughout the year, which is handled through budget transfers. It is the responsibility of each department/division to control expenditures and expend funds only for items that have been budgeted; however, because of unpredictable events, a system is in place to accommodate the changing needs of Glynn County.

Basis of Budgeting

Annual budgets are legally adopted for the General Fund, Special Revenue Funds, Capital Projects Funds, and Enterprise Funds. Budgeted governmental funds are budgeted on a modified accrual basis (a combination of cash basis and full accrual basis and revenues are recognized when they are both measurable and available), and budgeted proprietary funds are budgeted on a full accrual basis (recognizes the financial effect of events that impact an entity during the accounting period). The basis for budgeting is the same as the basis of accounting used in the financial statements.

Budget Amendment

The Glynn County budget amendment/budget transfer process is regulated by the official code of Georgia and local policies. The Department is the level of control or level at which expenditures may not legally exceed the budget. Any increase in appropriation in any fund for a department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority.

The Board of Commissioners has the authority to amend its budget as follows:

- Any appropriation increases in any fund for a department, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the Board of Commissioners.
- The Board of Commissioners also approves quarterly budget adjustments by resolution.

These adjustments include projects approved during the quarter, any additions, and any unforeseen changes to the budget.

Budget Transfers

The Budget Manager has approval rights for budget transfers among operating accounts within a department/division. Budget transfers in or out of the Personal Services budget or the Capital Improvement budget (less than $50,000) must be approved by the County Manager or CFO. Budget transfers into or out of Capital Improvement budgets $50,000 or more require approval by the Board of Commissioners. Any increase in appropriations in any fund for a department or through a budget transfer of appropriation among departments shall require the approval of the County Manager and the Board of Commissioners.

All budget transfers must be approved by the Department Director or their designee. Requests will be considered based on the justification.

Appropriations lapse at year-end except for Capital Improvement Projects and various professional services, which are carried forward until such time as the project is completed.

Capital Budget Policies

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are budgeted in the applicable funds. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 or more, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated and seized capital assets are recorded at estimated fair market value at the date of donation or seizure.

Major capital projects were funded through Special Purpose Local Option Sales Taxes (SPLOST). SPLOST 2022 was passed by the voters of Glynn County during the General Election on November 8, 2022. SPLOST allows the County to collect a 1% sales tax to be used for various capital outlay projects. A Capital Projects Fund is being utilized as an aid to more adequately fund capital equipment and projects. It is funded for Fiscal Year 2026 with a millage rate of 0.86.

Accounting Policies

The budgeting and basis of accounting policies of the Glynn County government conform to generally accepted accounting principles (GAAP) as applicable to governments. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All Government Fund Types use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, franchise taxes, licenses, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

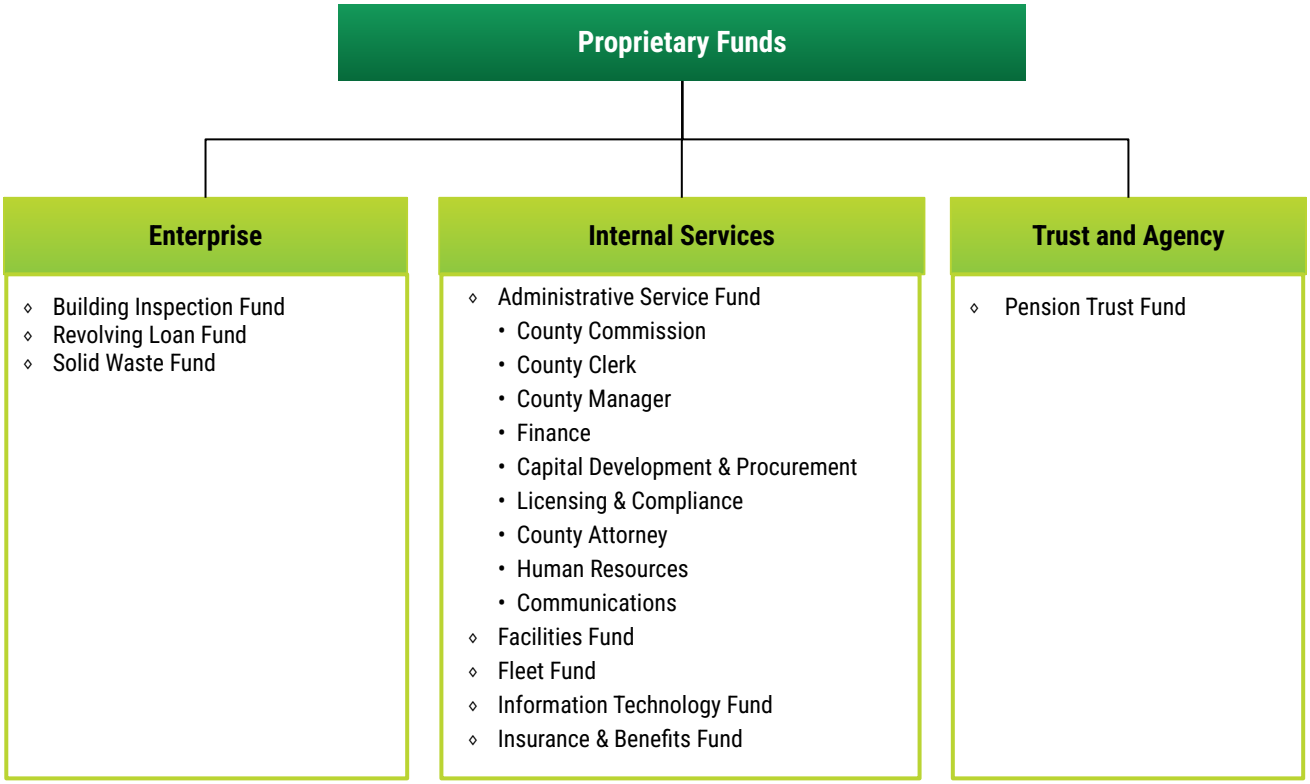
Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and inventory of materials and supplies are recorded as expenditures when they are consumed.

Proprietary Fund Types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in this budget are grouped into generic fund types and two broad fund categories, governmental and proprietary funds as outlined below:

Department Fund Relationship by Functional Units



Governmental Funds

General Fund

- Board of Elections
- Geographic Information Systems
- Property Tax Appraisal
- Tax Commissioner
- Engineering Services
- District Attorney
- Juvenile Court
- Magistrate Court
- Probate Court
- Public Defender
- Solicitor of State Court
- Clerk of Superior Court
- Superior Court Judge
- Clerk of State Court
- State Court Judge
- Coroner
- Animal Control
- Emergency Management Agency
- Sheriff's Department
- Public Works Department
  - Public Works Admin
  - Highways & Streets
  - Drainage
  - Mosquito Control
  - Roads & Bridges
- Health & Welfare
  - Community Centers
  - Senior Citizens Centers
  - Board of Health
  - Intergovernmental Welfare
- Recreation Department
  - Recreation Admin
  - Participation Recreation
  - Sports Facilities
  - Howard Coffin Park
  - Mallery Park
  - Parks Maintenance
- Marshes of Glynn Libraries
- Agriculture Resources
- Forest Resources
- Code Enforcement
- Economic Development
- Planning and Zoning
- Debt Service
- Transfers Out

Special Revenue

- Accommodation Excise Tax Fund
  - Beach Accommodations
  - Blythe Island Regional Park
  - Neptune Park
  - Selden Park
  - Park Maintenance
- Accommodation Excise Tax Multi-Year Fund
- Alternate Dispute Resolution Fund
  - Superior Court Judge
- American Rescue Plan Act (ARPA) Fund
- Blythe Island Regional Park Devt Fund
  - Director of Recreation
- Brunswick Judicial Circuit Fund
  - Superior Court Judge
- Drug Abuse/Education Fund
  - Superior Court Judge
- Drug Court Fund
  - Superior Court Judge
- Emergency Telephone System (E911) Fund
  - E911 Director
- Emergency Medical Services Fund
  - Emergency Medical Services
- Fire Protection Fund
  - Fire Department
- Grant Fund
- Grant Multi-Year Fund
- Jail Commissary Fund
  - Sheriff
- Jail Complex Fund
  - Sheriff
- Juvenile Services Fund
  - Juvenile Court
- Opioid Fund
- Police Fund
  - Police Department
- Police Seizure Fund
  - Chief of Police
- Sea Island Special Police Fund
  - Sea Island Police Department
- Sheriff Seizure Fund
  - Sheriff
- Tourism Product Development Fund

Capital Project

- Capital Projects Fund
- Capital Projects Multi-Year Fund
- Facilities Projects Multi-Year Fund
- Fleet Capital Multi-Year Fund
- Information Technology Multi-Year Fund
- SPLOST 2016
- SPLOST 2020

Debt Service

- Debt Service Fund

Major & Non-Major Funds

Fund Name	Major Fund	Non-Major Fund	Included in Budget	Included in ACFR
Government Funds				
General Fund	✓		✓	✓
Special Revenue Funds				
Accommodation Excise Tax Fund		✓	✓	✓
Accommodation Excise Tax Multi-Year Fund	✓		✓	✓
Alternate Dispute Resolution Fund		✓	✓	✓
American Rescue Plan Act Fund	✓		✓	✓
Blythe Island Regional Park Devt Fund		✓	✓	✓
Brunswick Judicial Circuit Fund		✓	✓	✓
Drug Abuse/Education Fund		✓	✓	✓
Drug Court Fund		✓	✓	✓
Emergency Telephone System (E911) Fund		✓	✓	✓
Emergency Medical Services Fund		✓	✓	✓
Fire Protection Fund	✓		✓	✓
Grant Fund		✓	✓	✓
Grant Multi-Year Fund	✓		✓	✓
Jail Commissary Fund		✓	✓	✓
Jail Complex Fund		✓	✓	✓
Juvenile Services Fund		✓	✓	✓
Opioid Fund		✓	✓	✓
Police Fund	✓		✓	✓
Police Seizure Fund		✓	✓	✓
Sea Island Special Police Fund		✓	✓	✓
Sheriff Seizure Fund		✓	✓	✓
Tourism Product Development Fund		✓	✓	✓
Capital Projects Funds				
Capital Projects Fund		✓	✓	✓
Capital Projects Multi-Year Fund	✓		✓	✓
Facilities Projects Multi-Year Fund		✓	✓	✓
Fleet Capital Multi-Year Fund		✓	✓	✓
Information Technology Multi-Year Fund		✓	✓	✓
SPLOST 2016		✓		✓
SPLOST 2022		✓		✓
Debt Service Fund				
Debt Service Fund		✓	✓	✓
Proprietary Funds				
Enterprise Funds				
Building Inspection Fund		✓	✓	✓
Revolving Loan Fund		✓	✓	✓
Solid Waste Fund	✓		✓	✓
Internal Service Funds				
Administrative Services Fund		✓	✓	✓
Facilities Fund		✓	✓	✓
Fleet Fund		✓	✓	✓
Information Technology Fund		✓	✓	✓
Insurance Fund		✓	✓	✓
Fiduciary Fund				
Trust and Agency Fund				
Pension Trust Fund		✓	✓	✓

General Fund

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds

Accommodation Excise Tax (AET) Fund – This fund reflects revenue from the Accommodation Excise Taxes (also known as AET, Hotel/Motel or Bed Tax). In FY25, local legislation was passed to raise the 5% AET to 7% and the Board of Commissioners amended the county ordinance, which becomes effective July 1, 2025. Under the current 5% tax, the County retains 50% of the revenue for marketing and tourism. Under the 7% tax, the first 14.28% of the revenue will be posted to the Tourism Product Development (TPD) fund and the remaining 85.72% will be split 50/50 by the County and the CVB. The County's portion of the funds pay for recreation programs, parks and capital needs related to tourism and recreation. Funds remaining at the end of each fiscal year will be transferred to the AE-MY Fund to accumulate for future capital projects.

Accommodation Excise Tax Multi-Year (AET-MY) Fund – This multi-year fund was established in FY25 to account for all capital and projects funded with AET revenues.

Alternate Dispute Resolution Fund - Was created in FY10 by order of former Superior Court Judge Amanda Williams which reflects revenue from each court in the Brunswick Judicial Circuit. This assessment of court additional costs in the amount of $7.50 for each civil case filed in said courts is used to fund a court annexed mediation program in the Circuit.

American Rescue Plan Act (ARPA) Fund – This fund was established in FY21 as required by the American Rescue Plan Act to track revenues and expenditures related to the federal funding received from ARPA.

Blythe Island Development Fund – This fund reflects funds received from the sale of timber at Blythe Island Regional Park.

Brunswick Judicial Circuit Fund - Reflects expenditures and revenues for five counties in the circuit which include Glynn, Wayne, Camden, Appling, and Jeff-Davis counties. Each county is required to contribute a set amount to the fund.

Drug Abuse and Education Fund - Reflects expenditures and revenues generated from court fines and used for drug abuse treatment and education.

Drug Court Fund - Reflects the expenditures and revenues for the Superior Court Drug Court program.

Emergency 911 Fund - Reflects expenditures and revenues for the Joint Public Safety Communications Department (JPSCD) which operates the E-911.

Emergency Medical Services Fund – Was created in FY20 to account for expenditures and revenues for EMS services in the EMS tax districts.

Fire Protection Fund - Reflects expenditures and revenues for fire protection in the fire protection districts.

Grant Fund – This fund was established in FY22 to track grant funded projects. This fund is an annual fund which is being phased out and replaced by the Grant Multi-Year Fund as grants are completed or moved to the new fund.

Grant Multi-Year Fund – This fund was created in FY25 to track multi-year grants. All grant activity within the county will now be accounted for in this fund and will be supported through grants and cash matches from departments.

Jail Commissary Fund - Reflects expenditures and revenues generated from the sale of commissary items to inmates in the Glynn County Detention Center.

Jail Complex Fund - Reflects expenditures and revenues generated from court fines and used for jail operations, renovation and construction.

Juvenile Services Fund - Reflects expenditures and revenues generated from fees paid by juveniles who receive supervision in Juvenile Court. The supervision fees are used to fund community-based services.

Opioid Fund - The Opioid Fund, established in FY24 per state guidance, maintains the expenditures and revenues for all Glynn County Opioid Settlement funds. These funds are restricted for use on Opioid treatment, prevention and education.

Police Services Fund – Reflects expenditures and revenues for all County police services and includes police capital and operations. The fund was created in FY20 due to the creation of a new Police Tax District.

Police Seizure Fund - Reflects funds received from the seizure of property and cash. Revenue is generated through court ordered forfeitures and seizures and is only budgeted when funds are received.

Sea Island Police Fund - Reflects expenditures and revenue for the police substation on Sea Island. Fifty percent of the expenditures in this fund are funded through a transfer from the Insurance Premium Tax Fund. The remaining 50% is funded through ad valorem taxes in the sea Island special tax district.

Sheriff Seizure Fund - Reflects funds received from the seizure of property and cash. This fund is funded through court ordered forfeitures and seizures and is only budgeted when funds are received.

Tourism Product Development (TPD) Fund – The TPD fund was established through an intergovernmental agreement between Glynn County and the Golden Isles Convention & Visitors Bureau in FY36 to separately account for 14.28% of the AET collections with funds designated to be used towards Tourism Product Development (TPD) projects.

Capital Projects Fund

Multi-Year Funds

The County has created four new multi-year capital project funds during FY25 which will contain ongoing project budgets from year to year and eliminate the need for calculation of carryforwards and the errors resulting form that process. Budgets for capital projects that are multi-year will automatically roll forward to the next year in these funds and be available to complete the capital project.

Capital Projects Multi-Year Fund – This fund includes major construction projects, including road improvements, drainage improvements, and some equipment purchases. This fund was created in FY25 and will account for new capita; projects beginning in FY26.

Facilities Projects Multi-Year Fund – This fund contains major purchases and upgrades of facilities that are overseen by the Facilities Department. This fund was created in FY25 and will account for all facilities related capital projects beginning in FY26.Unused facilities capital and operational funds will be accumulated in this fund to assist with major future purchases such as HVAC replacements, roof replacements and other major upgrades.

Fleet Capital Multi-Year Fund – This fund reflects all fleet and rolling stock purchases such as lawn mowers, heavy equipment, ATVs and other rolling stock. This fund was created in FY25 and will account for all fleet capital purchases beginning in FY26. Unused fleet capital and operational funds will be accumulated in this fund to assist with unexpected capital purchase needs, such as vehicle replacements due to accidents. Over time, the intent is that this fund will accumulate resources to become a revolving fleet fund, and a monthly “replacement” charge will be paid by departments to save for future vehicle replacements. This will be phased in over several years and it is anticipated this fund will be fully revolving by FY2030.

Information Technology Multi-Year Fund – This fund accounts for capital software, hardware and technological purchases. This fund was created in FY25 and will account for all IT capital purchases beginning in FY26. Unused capital and operational funds will be accumulated in this fund to assist with future information technology upgrades and replacements of major technology needs, such as servers, hardware, infrastructure and software replacements.

Capital Projects Fund – This fund reflects major purchases of buildings, roads, and equipment. This fund was created in FY13 and is being phased out as current ongoing projects are completed.

Sales Tax Construction Fund 2016 - Accounts for expenditures relating to renovation of various City and County buildings, construction of roads, water and sewer projects, recreation projects and public safety projects. Funding is provided by a 1% special purpose sales tax.

Sales Tax Construction Fund 2022 - Accounts for expenditures relating to renovation of various City and County buildings, construction of roads, water and sewer projects, recreation projects and public safety projects. Funding is provided by a 1% special purpose sales tax.

Debt Service Fund

Debt Service Fund - Accounts for the accumulation of resources to meet current and future long-term debt service requirements such as capital lease obligations, bond principal, interest and related costs. Long-term debt will be used for construction, rehabilitation, or acquisitions of infrastructure and other assets; refinancing existing debt obligations; or to reduce unfunded accrued liabilities associated with pension obligations or other post-employment benefits. Long-term debt will not be used to finance current operations or for routine repairs and maintenance issues.

Internal Service Funds

Administrative Services Fund – The Administrative Services Fund houses the budgets for all internal administrative service departments that support County offices and department operations. Departments housed in the Administrative Services Fund include County Manager, County Commission, County Attorney, Finance, Human Resources, Communications, Capital Development & Procurement and a portion of the Compliance & Licensing department. Indirect operating costs for the Administrative Services Fund are distributed to other funds in the County utilizing an FTE county by fund. At the end of the fiscal year, any remaining funds in the Administrative Services Fund are distributed back to the funds that were charged based upon the cost allocation formula.

Facilities Fund – The Facilities Fund reflects operations for the Facilities Department, which supports all county buildings and structures. This fund includes the day-to-day operations of all facilities, including utilities, repairs and maintenance, and the employee salary and benefits of the Facilities department personnel. The purpose of the Facilities Fund is to more accurately account for all facilities costs over time. The Facilities Internal Service Fund indirect operating costs are distributed to other funds in the County utilizing the percentage of total square footage of each facility. Closed facilities with HVAC systems are weighted at 90% and open facilities or those without HVACs, such as sheds and pavilions, are weighted at 10%. Any funds remaining at the end of the fiscal year will be transferred to the Facilities Projects Multi-Year Fund.

Fleet Fund – The Fleet Fund captures the cost of operating and maintaining the County's fleet for all departments, which includes all vehicles, heavy equipment, trailers, mowers, jet skis and A/UTVs. Maintenance cost schedules are created by vehicle type, which include standard maintenance, tire replacements, fuel, shop costs, repairs, and fleet personnel costs. Operating costs of the Fleet ISF are distributed to other funds in the County utilizing a cost share distribution formula based upon the total type and number of vehicles in each fund. For example, a Fire Truck will have a higher cost share than a Police Patrol vehicle due to the maintenance cost difference between the vehicle types. The purpose of the Fleet Fund is to more accurately account for all fleet costs over time. Any funds remaining at the end of the fiscal year will be transferred to the Fleet Capital Multi-Year Fund.

Information Technology Fund – The Information Technology Fund houses all costs for Information Technology operations. The purpose of this fund is to more accurately account for all technology costs over time. Operating costs for the Information Technology Fund are distributed to other funds in the County utilizing an FTE count by fund. Any funds remaining at the end of the fiscal year will be transferred to the IT Multi-Year Capital Fund.

Insurance & Benefits Fund – The Insurance & Benefits Fund maintains the costs of all county insurance and employee benefits., which includes health insurance and all other employee benefits (excluding pension) worker's compensation insurance, and property & liability insurance. These costs are distributed to the other funds of the county through indirect & direct cost allocations based upon the number of FTEs charged to each fund. At the end of the fiscal year, any funds remaining will be distributed back to the paying funds at the same rate of the initial cost allocation.

Enterprise Funds

Revolving Loan Fund – This fund was created through a grant from the Georgia Department of Community Affairs (DCA) and is intended to provide loans to qualified small businesses that fit the criteria of the DCA program. The program is administered through joint efforts of the Golden Isles Development Authority and Glynn County.

Solid Waste Collection Fund – This fund reflects expenses and revenues for solid waste collections and includes curbside collection of household garbage, white goods collection, and litter control and enforcement. It also reflects landfill post-closure expenses.

Building Inspection Fund – Reflects operations that are paid through applicant fees. State law requires that fees collected from building inspections must be spent on that specific function and this fund was created in FY20 to allow for more efficient financial reporting.

Pension Trust Fund

Pension Trust Fund – This fund houses the expenses and revenues for the Defined Benefit Pension Plan, which was closed to new participants in FY21. This fund is a fiduciary fund that accumulates resources for the payment of pension benefits to all employees covered by the plan. A Defined Contribution pension plan was added in FY21 for all new employees as well as employees wishing to convert to the defined contribution plan. Accounting for the new defined contribution plan is not included in this pension trust fund.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded in order to reserve that portion of the applicable appropriations, is employed as an extension of formal budgetary control. Encumbrances outstanding at year end represent the estimated amount of expenditures ultimately to result if unperformed contracts for goods or services in process at year end are completed. Encumbrances outstanding at year end are reported as reservations of fund balance as they do not constitute expenditures or liabilities. At the beginning of the following fiscal year, a budget adjustment is approved by the Board of Commissioners to carry forward the budgets for all encumbered items into the new fiscal year.

Fund Balance

Fund Balance measures the net financial resources available to finance expenditures of future periods. Rating agencies examine fund balance when considering the overall economic health of the County and the credit quality of the County.

Some portions of fund balance may not be available for spending. Non-spendable Fund Balance is made up of assets that are not in the form of cash, such as accounts receivable, prepaid items, and inventories. Restricted Fund Balance has limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments.

The County shall maintain a portion of the General Fund's Fund Balance as a Revenue Stabilization Fund.

- The Revenue Stabilization Fund may be used to cover a portion of local and regional economic downturns, unexpected declines in General Fund revenues, or unanticipated increases in General Fund expenditures as compared to the current adopted fiscal plan. If the Revenue Stabilization Fund is used, the County will take measures necessary to replenish its balance to the minimum level described within five years following the year(s) in which it was used. The plan to restore the Revenue Stabilization Fund shall be included and highlighted in the County's Annual Budget.
- The Revenue Stabilization Fund can only be appropriated by a resolution of the Board of Commissioners as of the end of the fiscal year in the form of a budget amendment.
- Except for the provisions contained in Policy I Section II.A.5, the Revenue Stabilization Fund will not be less than $30,000,000.
- Funds in excess of the annual requirement of Policy I, Section II.A.3 above may be retained in the Revenue Stabilization Fund or may be transferred to the Unassigned General Fund Balance described in Policy I Section IV.
- In the event of a local or regional emergency, the entire balance of the Revenue Stabilization Fund may be appropriated by a resolution of the Board of Commissioners to provide for additional temporary funding of unforeseen emergency needs.

Assigned Fund Balance describes the portion of Fund Balance that reflects the County's intended use of resources. Acceptable reasons to assign fund balance might be to supplement "Pay as you go" capital expenditures, provide for technology improvements, or to retire debt. Assigned Fund Balance may also be used to reflect the appropriation of existing Fund Balance to eliminate a projected deficit in the following year's budget.

Unassigned Fund Balance may occur only in the General Fund and represents the residual fund balance after nonspendable, restricted, committed, and assigned fund balances are subtracted.

Debt Service Policy

Glynn County has not established a formal debt service policy, but its debt service practices have been governed by State of Georgia restrictions on local government debt.

Specifically, Glynn County has utilized capital leases, loans and revenue bonds to finance capital improvements too large to be financed from current revenues. The Standard and Poor's Rating on recent bonds issued for the County was "AAAm". This rating was assigned due to Glynn County's very strong budgetary flexibility, supported by very strong liquidity, and strong management.

Purchasing Policy

The County Ordinances and State law set forth requirements for the expenditure of local government funds for the purchase of goods and services. Section 2-2-13 (a) and (b) of the Glynn County Code of Ordinances grants the authority to make purchases for budgeted material, goods, and services as follows:

- Any item, group of items, or service whose total cost, including fees, charges, taxes, etc., equals $1,500.00 or less may be acquired through the use of the County Purchasing Card.
- Any item, group of items, or service whose total cost, including fees, charges, taxes, etc., equals more than $1,500.00 but less than $50,000.00 requires three written quotes obtained by the Department Director or his/her designee and submitted to the Procurement Officer or his/her designee from the Vendor/Provider. The requisition for purchase must be approved by the Division Manager or Department Director. A purchase order, signed by the Procurement Officer on behalf of the Board of Commissioners, is required.
- Any item, group of items, or service whose total cost, including fees, charges, taxes, etc., is anticipated to be $50,000.00 or more shall require formal competitive bidding by the Procurement Officer and award made by the Board of Commissioners, even if the purchase was previously approved in the Fiscal Year Budget. The requisition for purchase must be approved by the Department Director. A purchase order, signed by the Procurement Officer on behalf of the Board of Commissioners, is required.
- Budgeted material, goods, or services from a single or sole source vendor, as certified by the Procurement Officer, are exempt from the bidding process only, with the approval of the Board of Commissioners for purchases that are anticipated to be $50,000.00 or more. Prior to a single source procurement action, the Department Director or his/her designee shall explore all reasonably viable options to allow potential competition, including but not limited to defining the requirements of the procurement action so as to separate attributes that are strictly required from those attributes that are only desired. The Department Director or his/her designee is responsible for performing the due diligence and providing documentation for a single or sole source requested procurement action to the Procurement Officer so the Procurement Officer can make an informed decision. A requisition for purchase along with a memorandum documenting the reasons (i.e., special scientific technology, extraordinary specifications, and compatibility with existing equipment, etc.) for the single or sole source determination and a purchase order, signed by the Procurement Officer on behalf on the Board of Commissioners, is required. This exemption shall not apply to federal- or state-funded grants. The single source exemption shall not apply to public works construction projects whose total cost is anticipated to be $100,000.00 or more.

Communication Platforms

The following are platforms and tools used by the County to communicate with the public. The County encourages the public to find the County on each of these platforms and engage in two-way communication.

Public Meetings Find the next public meeting at https://glynncounty.org/calendar.aspx.

Email Find customer service email by clicking the Email Us link at the bottom left of the County website.

Phone Find staff phone numbers and department contact numbers at https://glynncounty.org/directory.aspx.

Website The County's website serves as the primary mode of communication with the public. The website features an Open Government / Transparency section with links to budgets, comprehensive annual financial reports and audits, bids and proposals, public records, etc. Find it at https://glynncounty.org/1523/Open-Government-Transparency.

Media Releases The County issues more than 75 media releases on an annual basis. Receive these through the county website www.GlynnCounty.org, the Glynn County Board of Commissioner Facebook https://www.facebook.com/glynncountyboc/, Nextdoor, the Glynn Report county newsletter, and all area media outlets. For emergency notifications, sign up for CodeRed alerts: https://www.glynncounty.org/671/CodeRED.

Nextdoor Receive County media releases on Nextdoor. Signup at www.nextdoor.com and enter the address for the area you would like to receive updates.

Facebook Find the County on Facebook at https://m.facebook.com/glynncountyboc/.

Youtube Find the County on YouTube at https://www.youtube.com/user/glynnboc.

Budget Calendar

FY 2025/26 Budget Calendar

Line	Date	Responsible Party	Activity	Legal Requirement
1	Tuesday, November 12, 2024	Budget Team	Budget Team meets with departments for training session on FY 2025/26 budget	N/A
2	Friday, December 13, 2024	County Departments	Departments submit Mission Statement, Goals & Objectives, Performance Measures and Organization Chart	N/A
3	Friday, December 13, 2024	County Departments	Departments submit Personnel budget requests	N/A
4	Friday, December 13, 2024	County Departments	Departments submit Capital budget requests	N/A
5	Friday, January 10, 2025	County Departments	Departments submit Operational budget requests	N/A
6	Monday, January 13, 2025 to Friday, March 7, 2025	Budget Team	Budget Team will meet with departments regarding their budget requests	N/A
7	Monday, March 10, 2025 to Wednesday, May 14, 2025	Budget Team	Budget Team and Executive Staff balance the budget, finalize the multi-year capital plan, and prepare the proposed budget documents for review	N/A
8	Thursday, May 15, 2025	Budget Team	FY 2025/26 Proposed Budget is submitted to Board of Commissioners and placed in public locations for review	O.C.G.A. § 36-81-5(d)
9	Friday, May 16, 2025	Budget Manager	Notice that FY 2025/26 Proposed Budget is available	O.C.G.A. § 36-81-5(e)
10	Friday, May 16, 2025	Budget Manager	Notice of Public Hearing on County Budget is advertised	O.C.G.A. § 36-81-5(g)[1]
11	Thursday, June 5, 2025	Board of Commissioners	Board of Commissioners Public Hearing on FY 2025/26 County Budget	O.C.G.A. § 36-81-5(f)
12	Tuesday, June 10, 2025	Budget Manager	Notice of Board of Commissioners meeting to adopt FY 2025/26 County Budget is advertised	O.C.G.A. §§ 36-81-6(a) and 36-81-5(e)
13	Thursday, June 19, 2025	Board of Commissioners	Board of Commissioners meeting to adopt FY 2025/26 County Budget	O.C.G.A. § 36-81-6(a)



Supplemental

Summary of Changes Between Proposed and Adopted Budget

The budget was initially released to the Board of Commissioners and the general public on June 6, 2025. The following updates and changes have been made between June 6th and June 18th and are reflected in this budget.

- Corrections made to the five-year capital plan include changing a funding source, removal of a duplicate item, and removal of three items no longer needed as they have been procured in FY25, or an alternative option has been selected.
- Full Time Equivalents (FTEs) were updated in the proposed budget to correct errors; a part time position was included that was previously left off the new position list.
- Operating budgets were adjusted in the Grant Multi-Year Fund, General Fund Public Works and Solid Waste Fund due to errors in the initial release.
- Operating budgets were adjusted in the Drug Court Fund, ADR Fund and Brunswick Judicial Circuit Fund to offset indirect cost charges.

No changes to the budget are considered significant and the overall net adjustment to the budget was an increase of $363,271 across all funds, approximately 0.15% of the budget.

Financial Planning Policies

Financial Policies and Procedures

The County has developed financial policies to ensure that the County's financial resources are managed in a wise manner. The County maintains the goal of a structurally balanced budget to achieve long-term financial stability for the community. Current revenue will be sufficient to support current operating expenditures and capital expenditures, which reflects a balanced budget.

Balanced Budget

The budget shall be balanced for each budgeted fund. Planned funds available shall equal budgeted revenues.

Level of Budget Adoption

All budgets shall be adopted at the legal level of budgetary control, which is the department level in the General Fund and larger operating funds of the County. Expenditures may not exceed the total budget for any department within a fund without the Board of Commissioners approval. All budgets shall be adopted on a basis consistent with the Generally Accepted Accounting Principles as communicated by the Governmental Accounting Standard Board.

Budgetary Control/Reports

A system of budgetary controls shall be maintained to ensure adherence to the budget. Current financial date is available to compare actual revenues, expenditures and encumbrances with budgeted amounts for management.

Authorization of Budget Transfers

The budget is a dynamic, rather than fixed revenue and spending plan, which requires adjustments throughout the year. The Budget Manager has approval rights for budget transfers among operating accounts within a department/division. Budget transfers in or out of the Personal Services budget or the Capital Improvement budget (less than $50,000) must be approved by the County Manager or CFO. Budget transfers into or out of Capital Improvement budgets $50,000 or more require approval by the Board of Commissioners. Any increase in appropriations in any fund for a department or through a budget transfer or appropriation among departments shall require the approval of the CFO and Board of Commissioners.

All budget transfers must be approved by the Department Director or their designee. Requests will be considered based on the justification.

Budget Amendment Process

The Glynn County budget amendment/budget transfer process is regulated by the official code of Georgia and local policies. The Department is the legal level of control or level at which expenditures may not legally exceed the budget. Interfund or interdepartmental budget amendments require the approval of the governing authority.

The Board of Commissioners has the authority to amend its budget as follows:

- Any appropriation increases in any fund for a department, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the Board of Commissioners.
- The Board of Commissioners also approves quarterly budget adjustments by resolution. The adjustments include projects approved during the quarter, any additions, and any unforeseen changes to the budget.

Budget Lapses at Year End

Appropriations lapse at year-end except for Capital Improvement Projects, other capital purchases, grant expenditures, encumbered funds and some professional services, which are carried forward until such time as complete.

Budget Basis

The budgeting and basis of accounting policies of the Glynn County government conform to generally accepted accounting principles (GAAP) as applicable to governments. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All Government Fund Types use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, franchise taxes, licenses, grants and investment income associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

Expenditures generally are recorded when a liability is incurred under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and inventory of materials and supplies are recorded as expenditures when they are consumed.

Proprietary Fund Types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Long-Range Planning

Strategic Planning

Glynn County employs various types of strategic planning techniques. Primarily, the County uses a Vision, Mission and Values strategy to help guide individual departments on a micro level. On a macro level, the County uses strategic and comprehensive plans to help determine the overall direction of the County.

Investment Policy

It is the policy of Glynn County that the administration of its funds and the investment of those funds shall be handled as the highest public trust. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio while meeting the daily cash flow needs of the government and conforming to all applicable federal, state, and local government statutes governing the investment of public funds. The receipt of a market rate of return will be secondary to safety and liquidity requirements. It is the intent of the County to be in complete compliance with all laws. The earnings from investment will be used in a manner that best serves the public trust and interests of the County.

Investment Authority

The CFO of Glynn County, acting on behalf of the County Commissioners, is designated as the Investment Officer of the County and is responsible and shall establish procedures for the operation of the investment management decisions and program activities. The County Commissioners are responsible for considering the quality and capability of staff, investment advisors, and consultants involved in the investment management. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The CFO shall develop and maintain written administrative procedures for the operation of the investment program that are consistent with the investment policy. Procedures will include such references as safekeeping, collateralization, wire transfer agreements, banking services contracts, and other investment related activities.

The CFO shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff. The CFO shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is not available.

Legal Investment Instruments

Acceptable instruments shall be limited to the instruments listed below. The investments are to be chosen in a manner that promotes diversity or market sector and maturity. The choice or high-grade government investments and high-grade money market instruments are designed to ensure the marketability of those investments should liquidity needs arise.

Obligations of the United States Government, its agencies, and government-sponsored enterprises, not to exceed two years to stated maturity. This specifically excludes collateralized mortgage obligations (CMOS). Certificates of Deposit. Fully insured or collateralized certificates of deposit under the terms of a written depository agreement with the bank, not to exceed one year to the stated maturity.

Repurchase Agreements. Repurchase agreements not to exceed 180 days to stated maturity provided an executed Mater Repurchase Agreement is on file with Glynn County and the counter party bank.

Interest bearing bank accounts have no time limitation because of the high liquidity of such account.

Georgia Fund 1. The County Commissioners may use the Georgia Fund 1 fund offered by the State of Georgia upon the adoption of a resolution for the initial use of the Fund.

Asset Inventory

Capital Asset Inventory

Capital assets are defined by the County as assets with an initial, individual cost of $5,000 or more, and an estimated useful life in excess of one year. Assets shall fall into one of the following categories: Land Purchase, Right-of-Way Purchase, Buildings & improvements, Other Improvements, Infrastructure Improvements, Machinery, Vehicles, Furniture & Fixtures, IT Hardware, Computer Software and Other Equipment.

Assets Below Threshold

Assets less than $5,000 will be charged to an expenditure account other than the capital outlay account.

Maintenance and Replacement of Capital Equipment

Priority shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities and for their orderly replacement.

Depreciation

The County records depreciation yearly after the capital assets are reconciled for acquisitions, transfers, deletions, and disposals at the end of the fiscal year. Depreciation is calculated using the straight-line method with no estimated salvage values used in the computation.

Revenue

Revenue Estimation

The County will estimate its annual revenues by an objective, analytical process, wherever practical. All existing and potential revenue sources will be reevaluated annually.

Use of Nonrecurring Revenues

Nonrecurring revenues should be used for nonrecurring capital expenditures, extraordinary expenditures, or the early retirement of existing County debt.

Federal and State Grants

The Board of Commissioners shall approve the acceptance of all awarded grants. Federal, State and Local grants shall be subject to the County's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the approval process. Accounting and budgeting information shall be inclusive of the Federal, State, Local and County participation. Provisions shall be made in the County's annual budget for anticipated grants. Through the quarterly budget resolution, the Chief Financial Officer or designee is authorized to establish budgets pursuant to approved grant contracts and adjust so that grant budgets are balanced.

Contributions and Donations

Unless authorized by the Board of Commissioners, contributions and donations to programs operated by County departments shall be subject to the County's accounting and budgetary policies. The County welcomes contributions and donations compatible with the County's programs and objectives. Any material contributions and donations shall be appropriated by the Board of Commissioners prior to expenditure.

Fund Balance

If projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. The 2025 budget has been analyzed with respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.

Debt Capacity, Issuance & Management

Purpose of Debt Issuance

Glynn County has utilized long-term debt to fund construction, rehabilitation, or acquisitions of infrastructure and other assets and refinancing existing debt obligations. Glynn County does not use long-term debt to finance current operations or for routine repairs and maintenance issues.

Legal Debt Limitations

In issuing debt, the County meets all state laws and requirements and follows a number of budgetary and fiscal policies to ensure the preservation of a sound financial position and favorable credit rating. The County protects its financial position and attempts to provide the best service to its citizens for the least cost. These goals are achieved through effective internal controls and prudent accounting, budgeting, and planning procedures.

Types of Debt

Glynn County is permitted to issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include but are not limited to:

- General Obligation Bonds
- Revenue Bonds
- Lease Purchases
- Certificates of Participation
- Loans

The County has issued revenue bonds to fund capital needs. The County has also utilized pay-as-you-go methods for capital improvements.

Reserve for Stabilization Accounts

Unassigned Fund Balance

Glynn County's unassigned fund balance target shall be 60-75 days of operating expenditures based upon the prior fiscal year General Fund totals, adjusting for interfund duplications and non-recurring expenditures, such as settlements and transfers to other funds. At the end of the fiscal year, Unassigned Fund Balance in excess of this target in the General Fund shall be transferred to the Capital Projects Fund as assigned fund balance allocated to future capital expenditures, unless otherwise directed by the Board of Commissioners or requested by the County Manager to the Board of Commissioners.

Revenue Stabilization - Committed Fund Balance

Glynn County houses its revenue stabilization funds in the amount of $30 million as set by the Board of Commissioners as committed fund balance in the General Fund. These funds shall be used in the event of a natural disaster such as a flood or tornado or for other emergencies as directed by the Board of Commissioners. In the event these funds are used, priority should be taken to repay the revenue stabilization fund as quickly as possible to hold for future emergency needs. In other operating funds, the fund balance policy calls for 100 days of operating expenditures based upon the prior year's totals to be held in committed fund balance for economic downturns and unforeseen future needs.

Utilization of Prior Year's Fund Balance in Budget

Unassigned fund balance can be used for nonrecurring capital expenditures. Also, if projected revenue in future years is not sufficient to support projected requirements, use of unreserved fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. The 2025 budget has been analyzed with respect to how the decisions made this year will affect the County's revenues and expenditures in the future years.

Long Range Planning

Glynn County strives to make the most efficient use of its financial resources. This is best accomplished by long range planning. The County currently develops a 5-year capital improvement plan, which also includes the use of SPLOST funds which are budgeted for the life of the SPLOST fund rather than annually.

The County has 10 main sources of funding for long range planning: Opioid Fund, SPLOST Fund, IT Projects Multi-Year Fund, Jail Complex Fund, Grant Multi-Year Fund, Accommodation Excise Tax Multi-Year Fund, E-911 Fund, Facilities Projects Multi-Year Fund, and Capital Projects Multi-Year Fund. The combination of all these sources makes up the available funding for the Capital Projects Plan. The largest sources of funding is SPLOST (Special Purpose Local Option Sales Tax). SPLOST 2022 was passed by the voters of Glynn County on November 8, 2022 and will provide funding for capital projects over the next 5 years.

Based of available funding and other priorities that may change by the Board, this list is a guide, but is subject to change and is continually evolving.

A summary of the next 5 years is below:

Five-Year Proposed Capital Totals by Funding Source

Funding Source	FY2026 Amount	FY2027 Amount	FY2028 Amount	FY2029 Amount	FY2030 Amount
Budget					
Opioid Settlement Fund	$ 245,100	$ -	$ -	$ -	$ -
Emergency 911 System Fund	126,211	40,900	130,000	15,500	-
Jail Complex Fund	-	42,545	59,400	-	-
Grant Multi-Year Fund	2,150,000	1,200,000	1,250,000	1,300,000	1,350,000
Accommodation Excise Tax MY	7,885,000	4,930,000	4,250,000	300,000	250,000
Capital Projects MY Fund	4,163,210	4,100,170	726,000	493,000	519,000
Facilities Capital MY Fund	2,705,500	1,486,000	1,185,000	1,250,000	75,000
IT Projects MY Fund	1,456,898	372,500	45,000	20,000	20,000
Fleet Capital MY Fund	2,899,500	510,000	465,000	-	-
Total Budget	**$ 21,631,419**	**$ 12,682,115**	**$ 8,110,400**	**$ 3,378,500**	**$ 2,214,000**



Overview

Operating and Capital Fund Summaries

	Governmental Funds					Proprietary Funds		
	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Governmental Funds	Enterprise Funds	Internal Service Funds	Total Proprietary Funds
Unaudited Beginning Balance at July 1	$ 49,778,440	$ 53,627,684	$ 22,770,950	$ 7,703,743	133,880,817	$ 3,223,702	$ -	3,223,702
Revenues								
Taxes	67,466,038	55,214,530	6,448,970	-	129,129,538	35,000	-	35,000
Licenses & Permits	642,200	220,000	-	-	862,200	1,114,000	-	1,114,000
Intergovenmental Revenues	88,814	6,396,469	-	396,050	6,881,333	-	418,604	418,604
Charges for Services	4,010,500	5,827,400	450,000	-	10,287,900	3,705,000	38,788,769	42,493,769
Fines and Forfeitures	2,262,500	578,100	-	-	2,840,600	-	12,000	12,000
Investment Incomes	2,552,500	1,702,500	1,300,000	-	5,555,000	260,175	30,000	290,175
Contributions and Donations	400	6,000	75,000	-	81,400	-	-	-
Miscellaneous	482,163	748,350	-	-	1,230,513	-	1,306,000	1,306,000
Other Revenues	1,654,838	9,810,890	1,001,398	-	12,467,126	433,379	-	433,379
Total Revenues	**79,159,953**	**80,504,239**	**9,275,368**	**396,050**	**169,335,610**	**5,547,554**	**40,555,373**	**46,102,927**
Expenditures								
General Government	9,884,643	54,854	2,365,268	-	12,304,765	52,505	36,826,908	36,879,413
Judicial	13,442,049	3,013,041	20,000	-	16,475,090	-	-	-
Public Safety	29,872,622	49,428,129	3,587,340	-	82,888,091	-	-	-
Public Works	11,356,733	3,325,000	4,563,500	-	19,245,233	3,875,550	3,728,465	7,604,015
Health and Welfare	2,133,272	-	-	-	2,133,272	-	-	-
Culture and Recreation	6,876,962	15,574,345	545,000	-	22,996,307	-	-	-
Housing and Development	2,402,952	8,379,871	144,000	-	10,926,823	1,457,499	-	1,457,499
Debt Service	-	-	-	1,783,529	1,783,529	-	-	-
Depreciation	-	-	-	-	-	50,000	-	50,000
Total Expenditures	**75,969,233**	**79,775,240**	**11,225,108**	**1,783,529**	**168,753,110**	**5,435,554**	**40,555,373**	**45,990,927**
Other Financing Sources (Uses)								
Operating Transfers In	-	6,145,281	7,964,508	1,387,479	15,497,268	-	-	-
Operating Transfers Out	(3,490,720)	(6,879,780)	(5,014,768)	-	(15,385,268)	(112,000)	-	(112,000)
Sale of Capital Assets	300,000	5,500	-	-	305,500	-	-	-
Total Other Financing Sources (Uses)	**(3,190,720)**	**(728,999)**	**2,949,740**	**1,387,479**	**417,500**	**(112,000)**	**-**	**(112,000)**
Net Increase (Decrease) in Fund Balance	-	-	1,000,000	-	1,000,000	-	-	-
Projected Ending Fund Balance at June 30	**$ 49,778,440**	**$ 53,627,684**	**$ 23,770,950**	**$ 7,703,743**	**$ 134,880,817**	**$ 3,223,702**	**$ -**	**$ 3,223,702**

Summary of Estimated Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Types

	Governmental Funds														
	General Fund			Special Revenue Funds			Capital Projects Funds			Debt Service Fund			Total Governmental Funds		
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues															
Taxes	$ 62,222,984	$ 65,161,023	$ 67,466,038	$ 47,096,001	$ 49,368,100	$ 55,214,530	$ 39,127,565	$ 128,675,070	$ 6,448,970	$ -	$ -	$ -	148,446,550	243,204,193	129,129,538
Licenses & Permits	707,584	687,200	642,200	223,325	209,541	220,000	-	-	-	-	-	-	930,909	896,741	862,200
Intergovenmental Revenues	3,522,037	785,080	88,814	15,328,497	31,547,303	6,396,469	291,361	-	-	97,358	491,300	396,050	19,239,253	32,823,683	6,881,333
Charges for Services	4,967,109	4,214,100	4,010,500	5,842,368	5,342,100	5,827,400	-	-	450,000	-	-	-	10,809,477	9,556,200	10,287,900
Fines and Forfeitures	3,186,817	2,487,375	2,262,500	1,036,427	370,700	578,100	-	-	-	-	-	-	4,223,244	2,858,075	2,840,600
Investment Incomes	3,031,128	2,000,000	2,552,500	2,144,053	1,518,333	1,702,500	2,764,533	(399,898)	1,300,000	155,169	110,000	-	8,094,883	3,228,435	5,555,000
Contributions and Donations	21,313	400	400	706,186	629,000	6,000	166,000	-	75,000	-	-	-	893,499	629,400	81,400
Miscellaneous	1,584,864	349,671	482,163	859,267	795,390	748,350	-	-	-	-	-	-	2,444,131	1,145,061	1,230,513
Other Revenues	-	-	1,654,838	-	8,922,712	9,810,890	-	(14,650,249)	1,001,398	-	-	-	-	(5,727,537)	12,467,126
Total Revenues	**79,243,836**	**75,684,849**	**79,159,953**	**73,236,124**	**98,703,179**	**80,504,239**	**42,349,459**	**113,624,923**	**9,275,368**	**252,527**	**601,300**	**396,050**	**195,081,946**	**288,614,251**	**169,335,610**
Expenditures															
General Government	16,302,414	9,305,696	9,884,643	3,873,917	239,320	54,854	2,688,195	4,996,418	2,365,268	-	-	-	22,864,526	14,541,434	12,304,765
Judicial	9,565,279	12,949,226	13,442,049	2,702,334	2,566,706	3,013,041	-	195,063	20,000	-	-	-	12,267,613	15,710,995	16,475,090
Public Safety	22,636,808	26,890,900	29,872,622	37,098,991	54,990,471	49,428,129	768,297	23,515,973	3,587,340	-	-	-	60,504,096	105,397,344	82,888,091
Public Works	8,802,152	10,890,672	11,356,733	2,284,749	20,854,250	3,325,000	21,294,737	136,120,273	4,563,500	-	-	-	32,381,638	167,865,195	19,245,233
Health and Welfare	1,917,033	1,968,533	2,133,272	-	-	-	-	-	-	-	-	-	1,917,033	1,968,533	2,133,272
Culture and Recreation	4,654,325	6,755,696	6,876,962	4,547,298	14,924,197	15,574,345	1,654,693	4,235,626	545,000	-	-	-	10,856,316	25,915,519	22,996,307
Housing and Development	2,334,249	2,820,857	2,402,952	6,524,337	6,455,114	8,379,871	3,150	-	144,000	-	-	-	8,861,736	9,275,971	10,926,823
Debt Service	-	-	-	506,116	487,851	-	-	-	-	1,685,844	2,081,596	1,783,529	2,191,960	2,569,447	1,783,529
Total Expenditures	**66,212,260**	**71,581,580**	**75,969,233**	**57,537,742**	**100,517,909**	**79,775,240**	**26,409,072**	**169,063,353**	**11,225,108**	**1,685,844**	**2,081,596**	**1,783,529**	**151,844,918**	**343,244,438**	**168,753,110**
Other Financing Sources (Uses)															
Operating Transfers In	19,636	18,472	-	5,198,457	2,496,443	6,145,281	4,504,572	-	7,964,508	2,141,231	2,342,655	1,387,479	11,863,896	4,857,570	15,497,268
Operating Transfers Out	(8,025,845)	(4,124,009)	(3,490,720)	(837,577)	(733,561)	(6,879,780)	(3,000,474)	-	(5,014,768)	-	-	-	(11,863,896)	(4,857,570)	(15,385,268)
Sale of Capital Assets	58,817	-	300,000	9,635	15,500	5,500	-	-	-	-	-	-	68,452	15,500	305,500
Total Other Financing Sources (Uses)	**(7,947,392)**	**(4,105,537)**	**(3,190,720)**	**4,370,515**	**1,778,382**	**(728,999)**	**1,504,098**	**-**	**2,949,740**	**2,141,231**	**2,342,655**	**1,387,479**	**68,452**	**15,500**	**417,500**
Net Increase (Decrease) in Fund Balance	**$ 5,084,183**	**$ (2,268)**	**$ -**	**$ 20,068,894**	**$ (36,348)**	**$ -**	**$ 17,444,486**	**$ (55,438,429)**	**$ 1,000,000**	**$ 707,914**	**$ 862,359**	**$ -**	**$ 43,305,477**	**$ (54,614,686)**	**$ 1,000,000**
Unaudited Beginning Balance at July 1	$ 44,696,525	$ 49,780,708	$ 49,778,440	$ 33,595,137	$ 53,664,032	$ 53,627,684	$ 60,764,894	$ 78,209,379	$ 22,770,950	$ 6,133,471	$ 6,841,384	$ 7,703,743	145,190,027	188,495,503	133,880,817
Projected Ending Fund Balance at June 30	**$ 49,780,708**	**$ 49,778,440**	**$ 49,778,440**	**$ 53,664,032**	**$ 53,627,684**	**$ 53,627,684**	**$ 78,209,379**	**$ 22,770,950**	**$ 23,770,950**	**$ 6,841,384**	**$ 7,703,743**	**$ 7,703,743**	**$ 188,495,503**	**$ 133,880,817**	**$ 134,880,817**

Summary of Estimated Revenues, Expenditures and Changes in Retained Earnings - Internal Service Funds

	Proprietary Funds																	
	Internal Service Funds																	
	Administrative Services Fund			Facilities Fund			Fleet Fund			Information Technology Fund			Insurance & Benefits Fund			Total Internal Service Funds		
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Operating Revenues																		
Intergovernmental Revenues	$ -	$ 50,145	$ 36,090	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 667,289	$ 382,514	-	717,434	418,604
Charges for Services	-	6,487,818	7,193,288	-	7,288,905	4,034,736	-	8,257,420	3,728,465	-	7,493,087	6,233,230	-	16,961,475	17,599,050	-	46,488,705	38,788,769
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	12,000	-	12,000	12,000
Risk Management Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	1,000	1,000	-	-	-	-	-	-	-	-	-	-	1,386,352	1,305,000	-	1,387,352	1,306,000
Other Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenues	**-**	**6,538,963**	**7,230,378**	**-**	**7,288,905**	**4,034,736**	**-**	**8,257,420**	**3,728,465**	**-**	**7,493,087**	**6,233,230**	**-**	**19,027,116**	**19,298,564**	**-**	**48,605,491**	**40,525,373**
Operating Expenditures																		
Personal Services	-	4,505,943	5,186,795	-	727,762	894,182	-	991,191	1,113,872	-	1,438,944	1,483,107	-	73,675	63,019	-	7,737,515	8,740,975
Contractual Services	-	1,420,362	1,339,427	-	1,074,218	1,176,761	-	1,148,931	1,165,350	-	3,943,140	4,309,682	-	3,687,409	4,302,090	-	11,274,060	12,293,310
Supplies	-	102,577	174,822	-	1,821,920	1,835,720	-	1,456,143	1,203,700	-	481,700	393,701	-	5,800	800	-	3,868,140	3,608,743
Interdepartment Charges	-	110,081	129,334	-	1,210,005	64,919	-	2,153,189	36,464	-	45,783	46,740	-	15,260,232	14,932,655	-	18,779,290	15,210,112
Capital	-	-	-	-	2,455,000	-	-	2,422,500	-	-	1,583,520	-	-	-	-	-	6,461,020	-
Other Costs	-	400,000	400,000	-	-	93,154	-	85,466	209,079	-	-	-	-	-	-	-	485,466	702,233
Total Operating Expenditures	**-**	**6,538,963**	**7,230,378**	**-**	**7,288,905**	**4,064,736**	**-**	**8,257,420**	**3,728,465**	**-**	**7,493,087**	**6,233,230**	**-**	**19,027,116**	**19,298,564**	**-**	**48,605,491**	**40,555,373**
Non-Operating Revenues (Expenditures)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income (Loss) Before Operating Transfers	-	-	-	-	-	(30,000)	-	-	-	-	-	-	-	-	-	-	-	(30,000)
Operating Transfers																		
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000
Total Operating Transfers	**-**	**-**	**-**	**-**	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**30,000**
Net Income (Loss)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Beginning Net Position	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-
Ending Net Position	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Summary of Estimated Revenues, Expenditures and Changes in Retained Earnings - Enterprise Funds

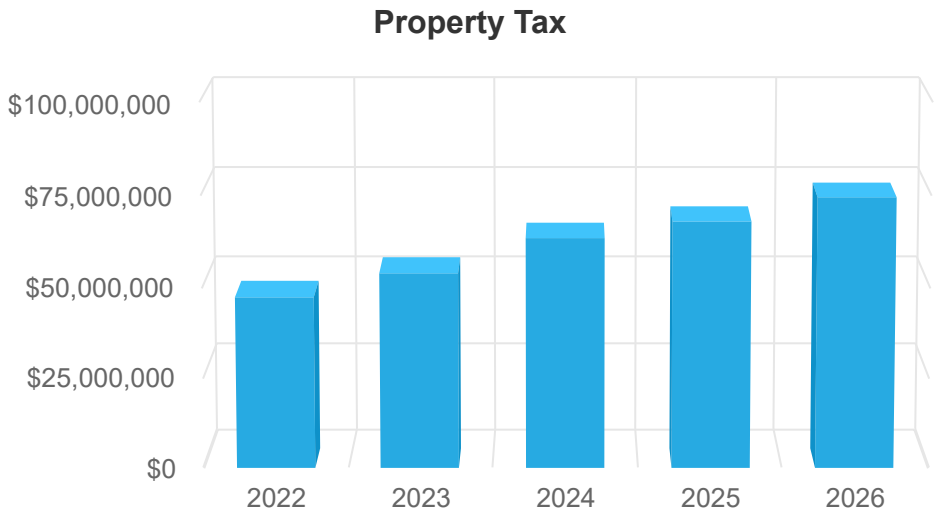
	Proprietary Funds											
	Enterprise Funds											
	Building Inspection Fund			Solid Waste Fund			Revolving Loan Fund			Total Enterprise Funds		
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Operating Revenues												
Taxes	$ -	$ -	$ -	$ 40,486	$ 35,000	$ 35,000	$ -	$ -	$ -	40,486	35,000	35,000
Licenses and Permits	1,154,382	962,000	1,114,000	-	-	-	-	-	-	1,154,382	962,000	1,114,000
Charges for Services	-	-	-	3,432,481	3,732,000	3,705,000	-	-	-	3,432,481	3,732,000	3,705,000
Miscellaneous	-	-	-	102,249	-	-	-	-	-	102,249	-	-
Total Operating Revenues	**1,154,382**	**962,000**	**1,114,000**	**3,575,216**	**3,767,000**	**3,740,000**	**-**	**-**	**-**	**4,729,598**	**4,729,000**	**4,854,000**
Operating Expenditures												
Personal Services	737,632	814,757	855,762	242,551	161,521	319,993	-	-	-	980,183	976,278	1,175,755
Contractual Services	43,055	25,910	23,102	3,504,718	3,407,806	3,865,995	50	-	5,000	3,547,823	3,433,716	3,894,097
Supplies	8,755	8,100	10,600	13,305	5,750	2,250	-	-	-	22,060	13,850	12,850
Interdepartmental Charges	53,915	270,823	205,915	105,337	91,261	96,937	-	-	-	159,252	362,084	302,852
Depreciation	112,834	-	-	34,949	50,000	50,000	-	-	-	147,783	50,000	50,000
Other Costs	-	-	-	-	230,662	-	-	-	-	-	230,662	-
Total Operating Expenditures	**956,191**	**1,119,590**	**1,095,379**	**3,900,860**	**3,947,000**	**4,335,175**	**50**	**-**	**5,000**	**4,857,101**	**5,066,590**	**5,435,554**
Operating Income (Loss)	198,192	(157,590)	18,621	(325,644)	(180,000)	(595,175)	(50)	-	(5,000)	(127,502)	(337,590)	(581,554)
Non-Operating Revenues (Expenditures)												
Investment Income	73,006	50,000	60,000	235,829	180,000	195,175	10,322	5,000	5,000	319,157	235,000	260,175
Other Revenues	-	107,590	33,379	-	-	400,000	-	-	-	-	107,590	433,379
Total Non-Operating Revenues (Expenditures)	**73,006**	**157,590**	**93,379**	**235,829**	**180,000**	**595,175**	**10,322**	**5,000**	**5,000**	**319,157**	**342,590**	**693,554**
Income (Loss) Before Operating Transfers	271,197	-	112,000	(89,815)	-	-	10,272	5,000	-	191,654	5,000	112,000
Operating Transfers												
Operating Transfers Out	-	-	(112,000)	-	-	-	-	-	-	-	-	(112,000)
Total Operating Transfers	**-**	**-**	**(112,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(112,000)**
Net Income (Loss)	**$ 271,197**	**$ -**	**$ -**	**$ (89,815)**	**$ -**	**$ -**	**$ 10,272**	**$ 5,000**	**$ -**	**$ 191,654**	**$ 5,000**	**$ -**
Beginning Net Position	$ 1,223,090	$ 1,494,288	$ 1,494,288	$ 1,796,003	$ 1,706,188	$ 1,706,188	$ 199,609	$ 209,881	$ 214,881	3,218,702	3,410,357	3,415,357
Ending Net Position	**$ 1,494,288**	**$ 1,494,288**	**$ 1,494,288**	**$ 1,706,188**	**$ 1,706,188**	**$ 1,706,188**	**$ 209,881**	**$ 214,881**	**$ 214,881**	**$ 3,410,357**	**$ 3,415,357**	**$ 3,415,357**

Revenue Analysis

Property Taxes are the largest and most significant source of revenue to the County. They provide $74,847,638 of the Tax Supported Fund's Revenue. There is an increase of $6,656,765 from FY25 to FY26. These taxes are calculated using a state approved tax digest at millage rates set by the Board of Commissioners. The actual amount of tax charged an owner of a piece of property depends on its assessed value and on the millage rate.

All property taxes are ad valorem which means "according to value". Since 1968, Georgia Law has required that the assessed valuation of all property for tax purposes be set at 40% of the fair market value. With the passage of senate bill 346, the definition of a bona fide, arm's length transaction now includes distressed sales, which includes foreclosures, short sales, and bank sales. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity, and (3) assessed on the general property. From this group are eliminated (1) all non-tax revenues, (2) all taxes levied by another level of government, such as county or state or the federal government, even when they are distributed to another government, and (3) all taxes levied by the government reporting entity upon subjects or bases other than general property.

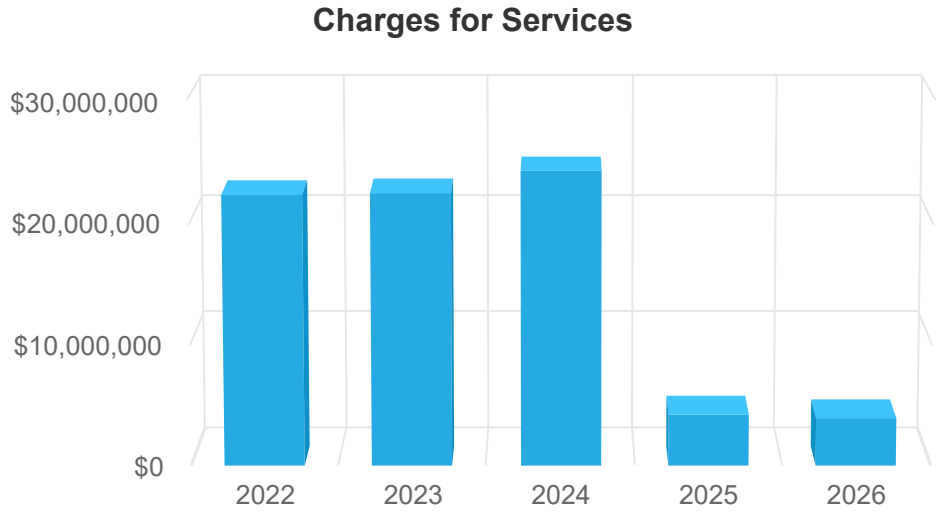
Property Taxes had grown over previous years largely due to new construction and the growth of the tax digest. In FY24 there was an increase in property tax of 8% from FY23. In FY25 there was an increase in property tax of 6% from FY24. In FY26 there is an increase in property tax of 7%. These increases are mostly due to new construction and increasing property values.



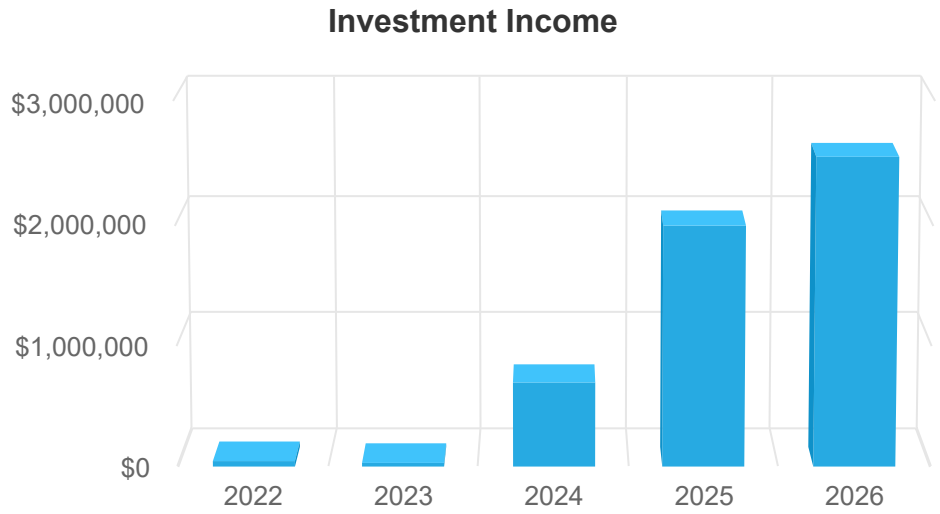
Local Option Sales Tax (LOST) is the County's second largest revenue source, with estimated revenue of $27,000,000 or approximately 33.98% of the General Fund Revenue. There is no increase over FY25. Sales Taxes are based on economic indicators and are collected at 1%. The State returns 1% of the LOST and distributes the remainder to the County and City of Brunswick at a rate of 73% and 27%, respectively beginning January 1, 2015. This Tax is imposed on the purchase, sales, rental, storage, use, or consumption of tangible personal property and related services. Local Option Sales Tax dollars increased in FY24 and FY25. It is estimated that they will remain the same in FY26. This tax is based largely on the status of the economy.



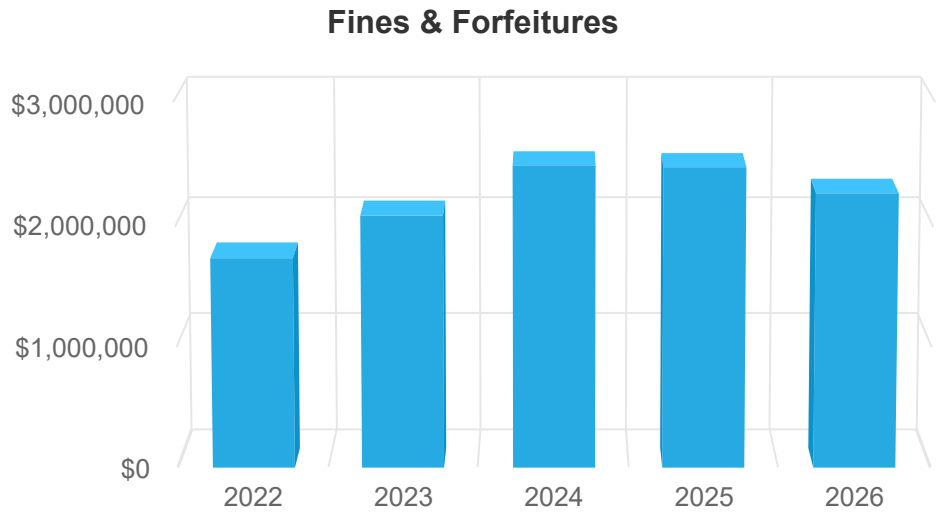
The third largest revenue source is **Charges for Services**, with projected revenue of $4,010,500 or 5.05% of the General Fund Revenue. There is a decrease of $203,600 from FY25. Charges for Services for FY26 include Commissions on Tax Collections of $2,650,000, Recreation Participation Fees of $225,000, Prison Housing Fees of $350,000 and various other fees.



The fourth largest revenue source is **Investment Income** with projected revenue of $2,552,500 or 3.21% of the General Fund Revenue. The increase over FY25 is $552,500. The increase is mostly attributed to the increase in Realized Gain/Loss Investments. Investment Income for FY26 include Interest Revenue of $800,000, 2,500 of interest revenue, and $1,750,000 from Realized Gain/Loss Investments.



The fifth largest revenue source is **Fines & Forfeitures** with projected revenue of $2,262,500 or 2.85% of the General Fund Revenue. The decrease over FY25 is $224,875. This increase is mostly attributed to the decrease in State Court Fees. Fines & Forfeitures for FY26 include State Court Fees of $1,600,000, Superior Court Fees of $50,000, and Library Fees of $10,000.





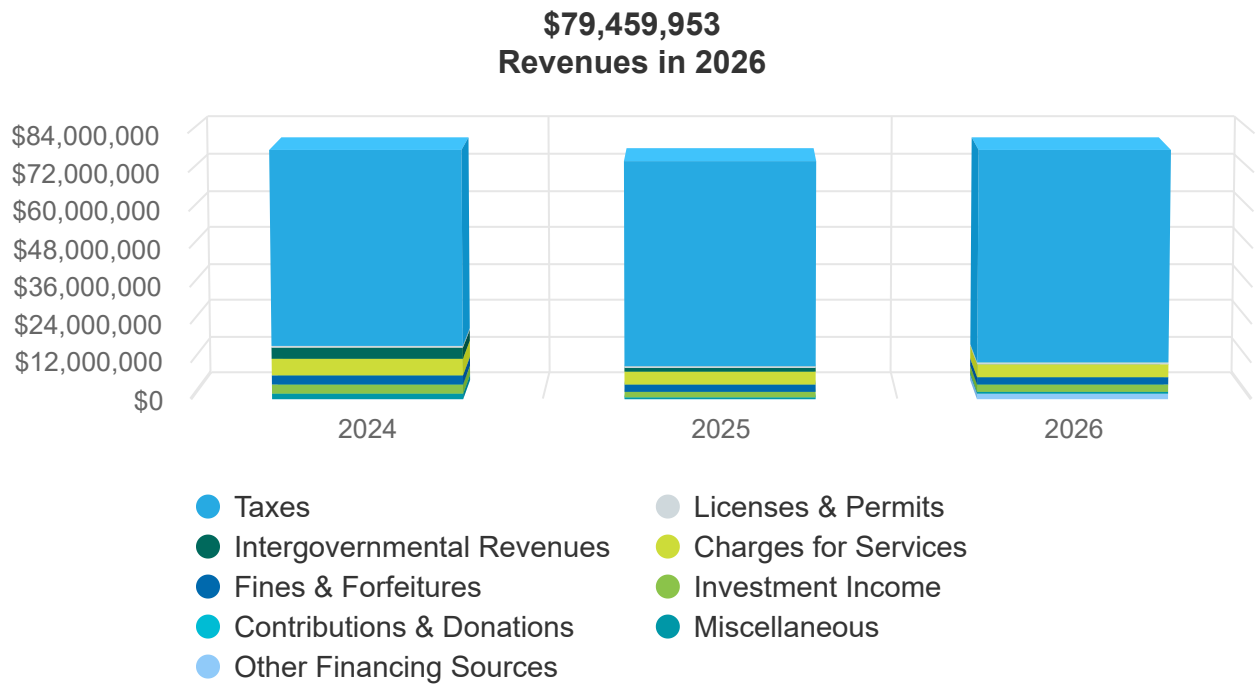
Fund Summaries

GENERAL FUND (100)

Fund Description

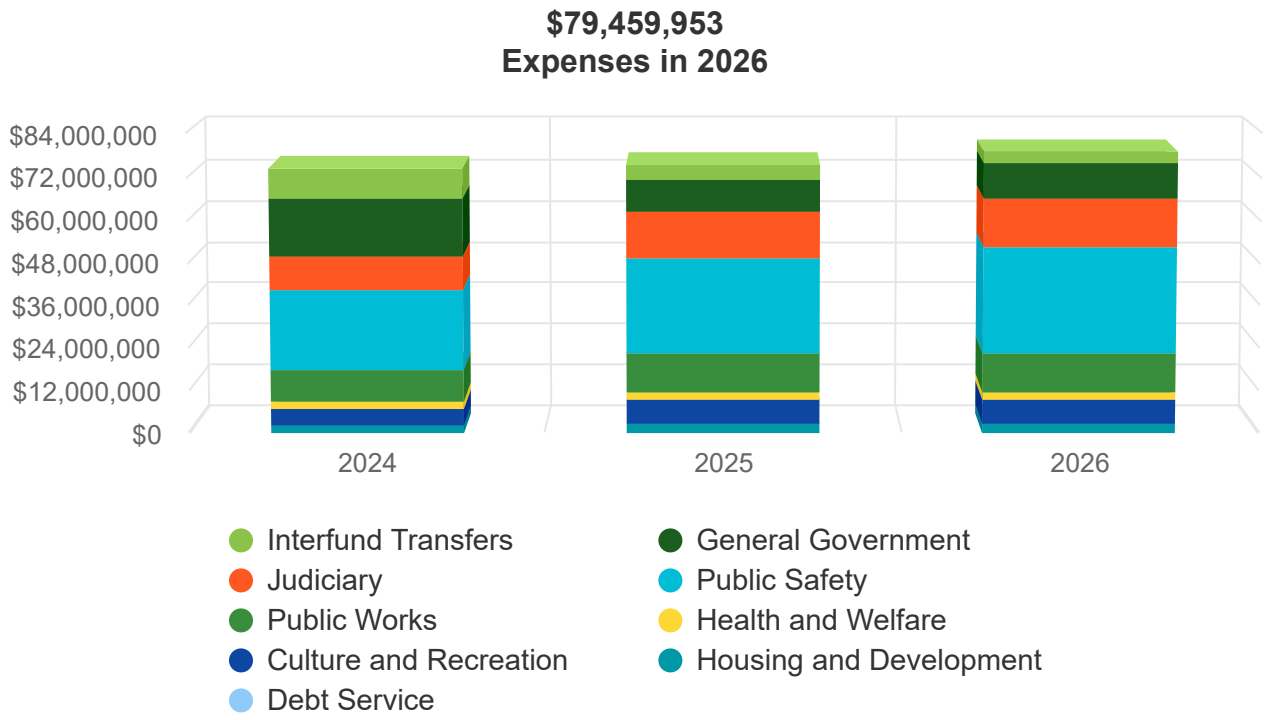
The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government except those accounted for in other funds.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 62,222,983	$ 65,161,023	$ 67,466,038
Licenses & Permits	707,585	687,200	642,200
Intergovernmental Revenues	3,522,037	785,080	88,814
Charges for Services	4,967,108	4,214,100	4,010,500
Fines & Forfeitures	3,186,818	2,487,375	2,262,500
Investment Income	3,031,127	2,000,000	2,552,500
Contributions & Donations	21,314	400	400
Miscellaneous	1,584,864	349,671	482,163
Other Financing Sources	78,452	18,472	1,954,838
Total Revenues	**$ 79,322,288**	**$ 75,703,321**	**$ 79,459,953**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
General Fund			
No Function			
Non-Departmental	$ 8,139,420	$ 4,124,009	$ 3,490,720
Total No Function	**8,139,420**	**4,124,009**	**3,490,720**
General Government			
County Commission	613,246	-	-
County Manager	1,018,660	-	-
Elections	767,443	887,544	1,001,952
Finance	19,863	-	-
Licensing & Compliance	154,778	144,562	293,586
County Attorney	651,434	-	-
Information Technology	2,107,624	-	-
Geographical Info Services	866,069	876,832	1,078,484
Human Resources Operations	27,837	-	-
Tax Commissioner	1,789,009	2,023,383	2,691,138
Property Tax Appraisal	1,663,704	1,903,927	2,441,899
Property and Liability	(56,665)	-	-
Facilities Management	2,195,310	-	-
Engineering Services	1,019,986	1,369,388	1,773,299
Employee Benefits	1,893,130	-	-
Workers Compensation	46,347	-	-
General Government Function	1,524,638	2,100,060	604,285
Total General Government	**16,302,413**	**9,305,696**	**9,884,643**

General Fund (100)

Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Judiciary			
Superior Court Judge	646,308	724,972	865,996
Superior Court Clerk	1,507,760	1,584,457	2,116,881
Superior Ct-Bd of Equalization	76,194	81,318	107,120
District Attorney	1,157,347	1,300,977	1,266,556
Prosecuting Atty - Juvenile	-	-	120,000
State Court Judge	425,156	413,235	450,946
State Court Clerk	1,027,242	1,223,633	1,605,242
Solicitor of State Court	598,289	760,902	1,006,420
Magistrate Court	260,436	311,760	379,067
Probate Court	625,985	795,275	1,007,325
Juvenile Court	1,774,915	2,222,821	2,538,729
Superior Court Public Defender	731,423	758,519	880,245
State Court Public Defender	232,011	287,589	313,471
Judicial Function	502,210	2,483,768	784,051
Total Judiciary	**9,565,276**	**12,949,226**	**13,442,049**
Public Safety			
Public Safety Administration	919	7,000	7,000
Sheriffs Administration	6,483,609	8,084,061	9,238,928
Detention Management	11,756,973	11,211,578	16,351,522
Traffic Enforcement Unit	932,780	1,047,103	1,360,489
Jail Complex Operations	401,078	530,497	556,600
Coroner	148,780	185,270	215,144
Animal Control	943,130	1,259,450	1,665,126
Emergency Management	883,595	431,792	440,210
Public Safety Function	1,085,945	4,134,149	37,603
Total Public Safety	**22,636,809**	**26,890,900**	**29,872,622**
Public Works			
Public Works Administration	1,219,997	1,428,618	1,987,171
Highways and Streets	1,355,666	2,128,515	2,327,002
Drainage	2,855,615	4,074,693	4,911,748
Traffic Engineering	1,174,252	1,574,075	1,956,487
Fleet Maintenance	1,683,809	-	-
Public Works Function	512,813	1,684,771	174,325
Total Public Works	**8,802,152**	**10,890,672**	**11,356,733**
Health and Welfare			
Health & Welfare	843,907	870,120	1,003,120
Mosquito Control	1,008,561	949,000	968,000
Health & Welfare Function	64,566	149,413	162,152
Total Health and Welfare	**1,917,034**	**1,968,533**	**2,133,272**
Culture and Recreation			
Recreation Administration	270,734	319,335	514,510
Participation Recreation	677,788	992,692	1,133,862
Sport Facilities	1,170,068	1,458,808	1,569,990
Howard Coffin Park	203,709	-	-
Mallery Park	369,708	359,925	614,281
Parks Maintenance	441,254	779,973	843,164
Brunswick Library	1,264,537	1,372,122	1,683,393
Recreation Function	256,527	1,472,841	517,762
Total Culture and Recreation	**4,654,325**	**6,755,696**	**6,876,962**

Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Housing and Development			
Community Dev Admin	312,599	455,059	3,116
Regulatory Engineering	401	-	-
Agriculture Resources	101,965	127,504	135,548
Forest Resources	23,387	23,345	23,340
Planning	388,925	506,825	896,219
Transportation Planning	244,153	199,743	9,529
Code Enforcement	229,453	322,201	364,911
Appropriation Econ Dev	890,076	965,289	970,289
Housing & Development Function	143,290	220,891	-
Total Housing and Development	**2,334,249**	**2,820,857**	**2,402,952**
Total General Fund	**$ 74,351,678**	**$ 75,705,589**	**$ 79,459,953**

Note: Prior year actuals reported for budgetary comparison purposes may differ from audited financial statements due to differences between budgetary basis and GAAP basis of accounting. Differences are primarily due to the removal of interfund duplications in the audited financial statements which are included for budgetary purposes.

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
General Fund			
County Commission	10.0	-	-
County Manager	7.0	-	-
Elections	5.0	5.0	5.0
Finance	17.0	-	-
Licensing & Compliance	1.0	3.0	3.0
County Attorney	5.0	5.0	5.0
Information Technology	14.0	-	-
Geographical Info Services	8.0	8.0	8.0
Human Resources Operations	7.0	-	-
Tax Commissioner	24.0	24.0	24.0
Property Tax Appraisal	21.0	21.0	21.0
Engineering Services	13.0	11.0	11.0
Superior Court Judge	0.5	1.0	1.5
Superior Court Clerk	21.0	21.0	21.0
Superior Ct-Bd of Equalization	1.0	1.0	1.0
State Court Judge	2.0	2.0	2.0
State Court Clerk	17.0	17.0	18.0
Solicitor of State Court	6.0	6.0	8.0
Magistrate Court	2.0	2.0	2.0
Probate Court	9.0	9.0	10.0
Juvenile Court	16.0	17.0	17.0
State Court Public Defender	1.0	1.0	1.0
Sheriffs Administration	65.0	77.0	77.0
Detention Management	107.0	95.0	100.0
Traffic Enforcement Unit	7.0	7.0	7.0
Coroner	1.0	1.0	1.0
Animal Control	14.0	14.0	14.0
Emergency Management	2.0	3.0	3.0
Public Works Administration	14.0	7.0	7.0
Highways and Streets	17.0	21.0	21.0

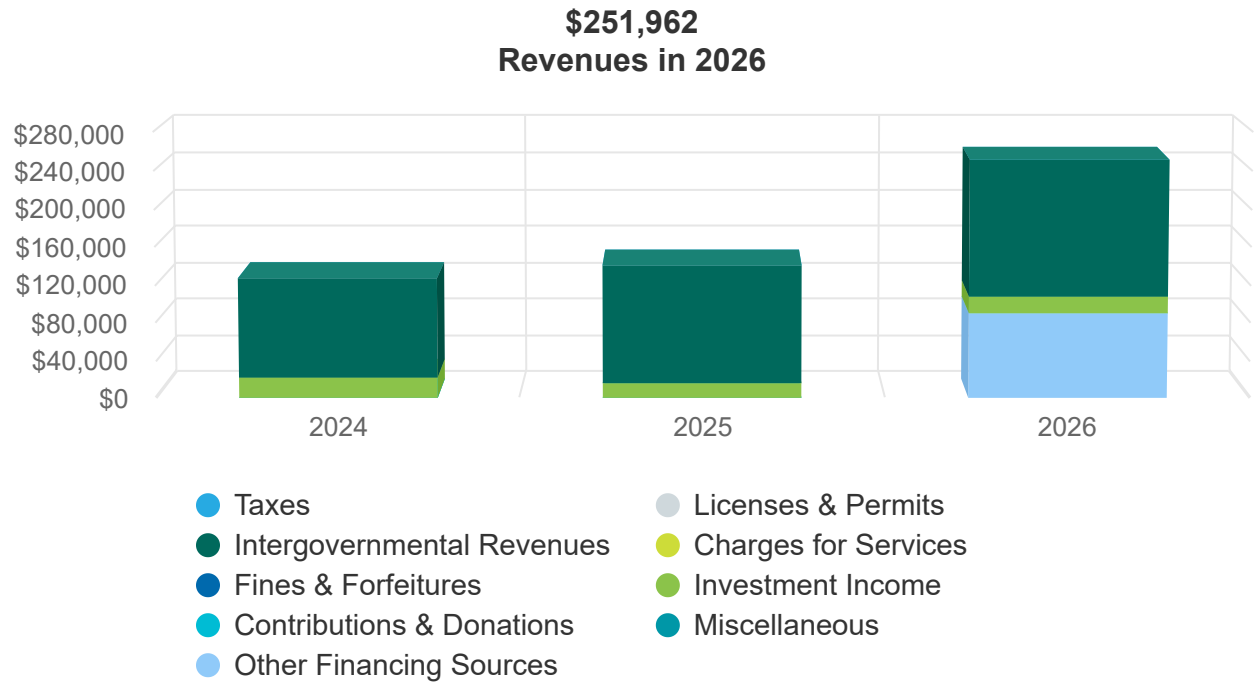
Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Drainage	37.5	35.5	35.5
Traffic Engineering	7.0	7.0	7.0
Fleet Maintenance	5.8	-	-
Recreation Administration	2.0	4.0	4.0
Participation Recreation	5.0	8.0	8.0
Sport Facilities	12.0	13.0	13.0
Howard Coffin Park	24.0	-	-
Mallery Park	5.0	5.0	5.0
Parks Maintenance	2.0	3.0	3.0
Brunswick Library	18.0	22.0	24.0
Community Dev Admin	2.0	-	-
Agriculture Resources	1.0	-	-
Planning	5.0	6.0	6.0
Code Enforcement	3.0	3.0	3.0
Total General Fund	**563.8**	**485.5**	**497.0**

Fund Description

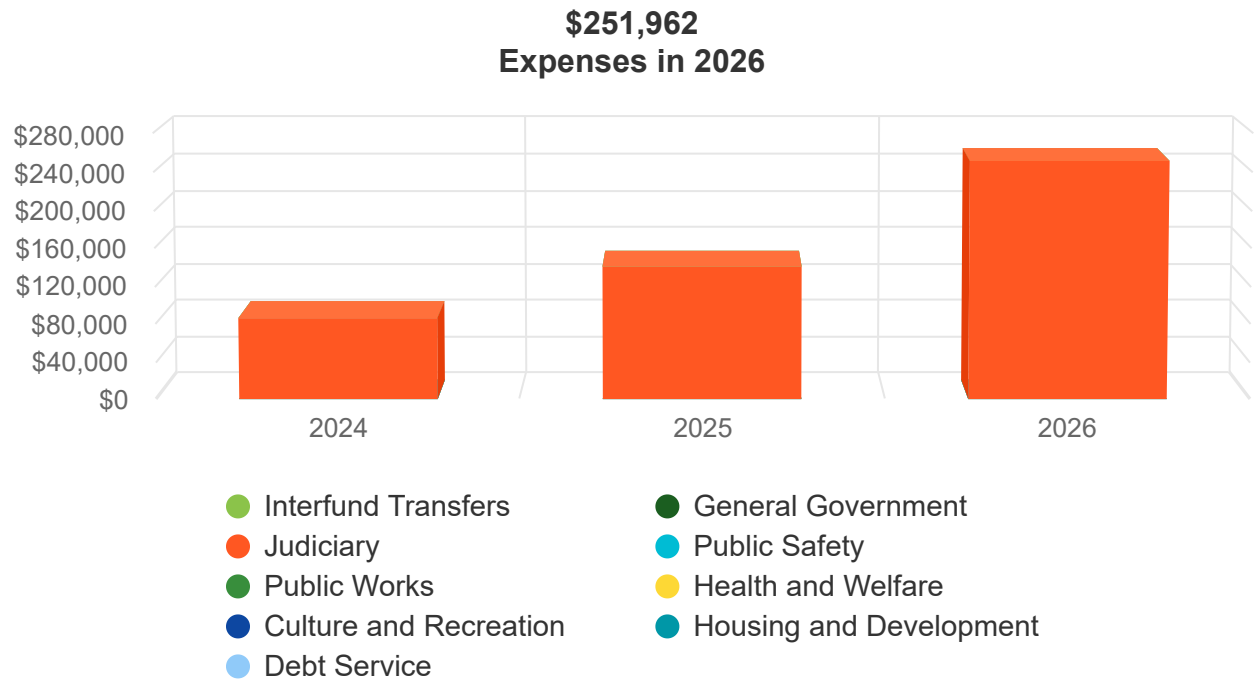
This fund was created in FY10 by order of former Superior Court Judge Amanda Williams which reflects revenue from each court in the Brunswick Judicial Circuit. The assessment of court additional costs in the amount of $7.50 for each civil case filed in said courts is used to fund a court annexed mediation program in the Circuit.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ 106,239	$ 124,315	$ 144,525
Investment Income	21,894	16,225	17,000
Other Financing Sources	-	-	90,437
Total Revenues	**$ 128,133**	**$ 140,540**	**$ 251,962**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Alternate Dispute Resolution Fund			
Judiciary			
Superior Court Judge	$ 83,243	$ 130,193	$ 251,962
Judicial Function	2,446	10,347	-
Total Judiciary	**85,689**	**140,540**	**251,962**
Total Alternate Dispute Resolution Fund	**$ 85,689**	**$ 140,540**	**$ 251,962**

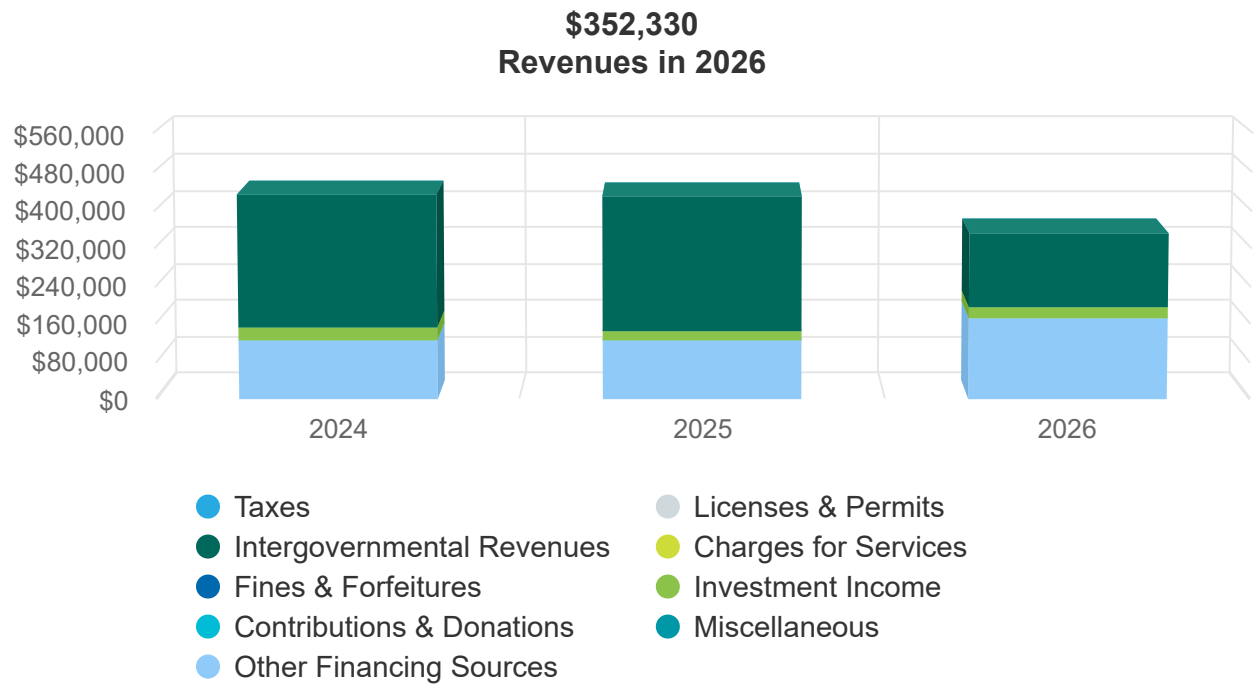
Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Alternate Dispute Resolution			
Superior Court Judge	1.0	2.0	2.5
Total Alternate Dispute Resolution	**1.0**	**2.0**	**2.5**

Fund Description

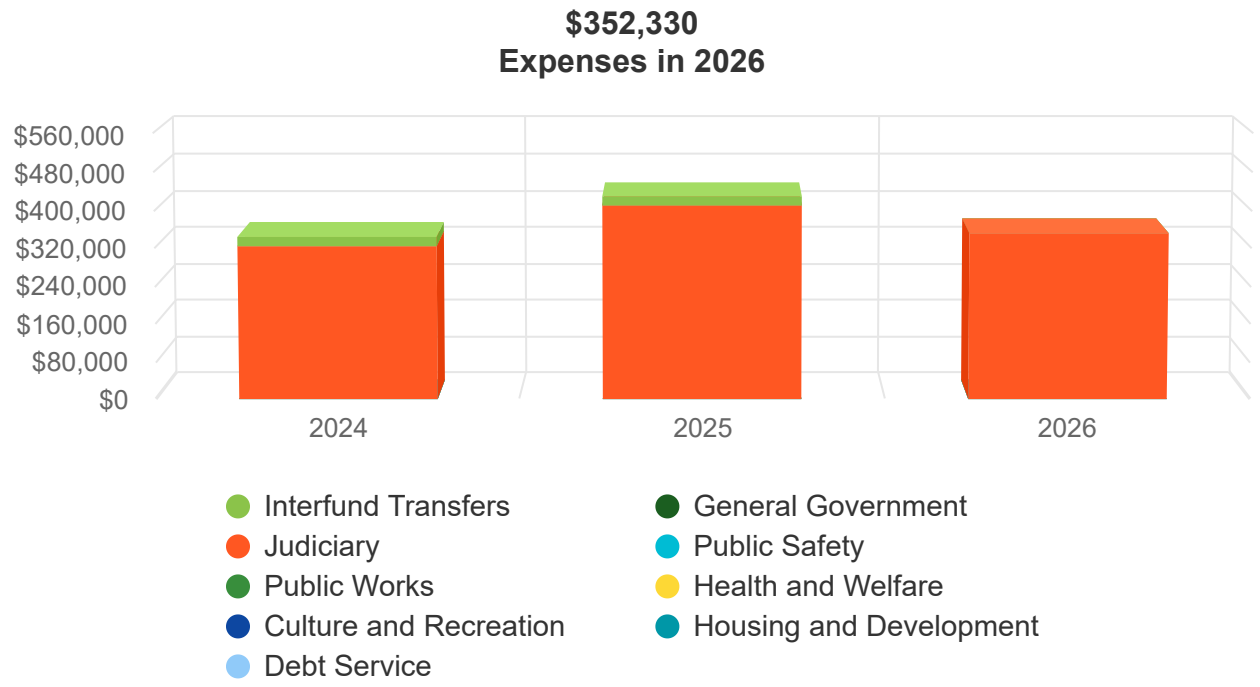
This fund reflects expenditures and revenues for five counties in the circuit which include Glynn, Wayne, Camden, Appling, and Jeff-Davis Counties. Each county is required to contribute a set amount to the fund.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ 283,238	$ 283,238	$ 158,238
Investment Income	25,343	20,000	20,000
Other Financing Sources	126,732	126,732	174,092
Total Revenues	**$ 435,313**	**$ 429,970**	**$ 352,330**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Brunswick Judicial Circuit Fund			
No Function			
Non-Departmental	$ 19,162	$ 18,472	$ -
Total No Function	**19,162**	**18,472**	**-**
Judiciary			
Superior Court Judge	307,432	342,725	286,335
Judicial Function	17,447	68,773	65,995
Total Judiciary	**324,879**	**411,498**	**352,330**
Total Brunswick Judicial Circuit Fund	**$ 344,041**	**$ 429,970**	**$ 352,330**

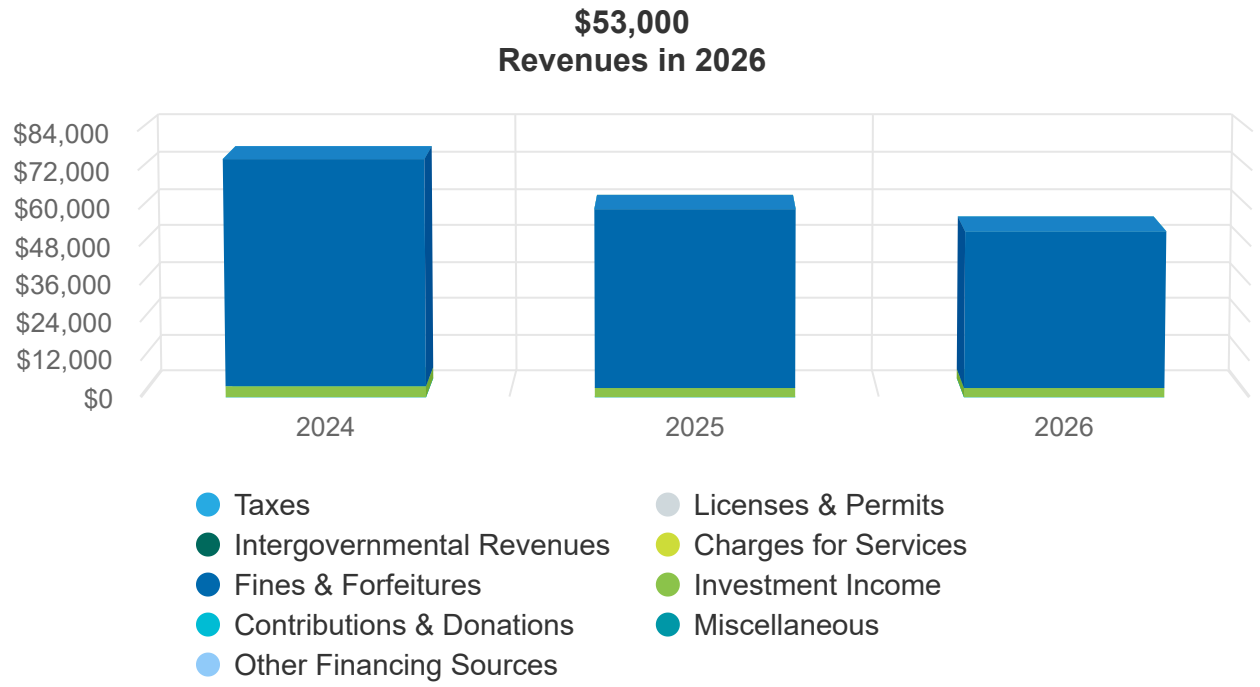
Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Brunswick Judicial Circuit			
Superior Court Judge	2.0	2.0	2.0
Total Brunswick Judicial Circuit	**2.0**	**2.0**	**2.0**

Fund Description

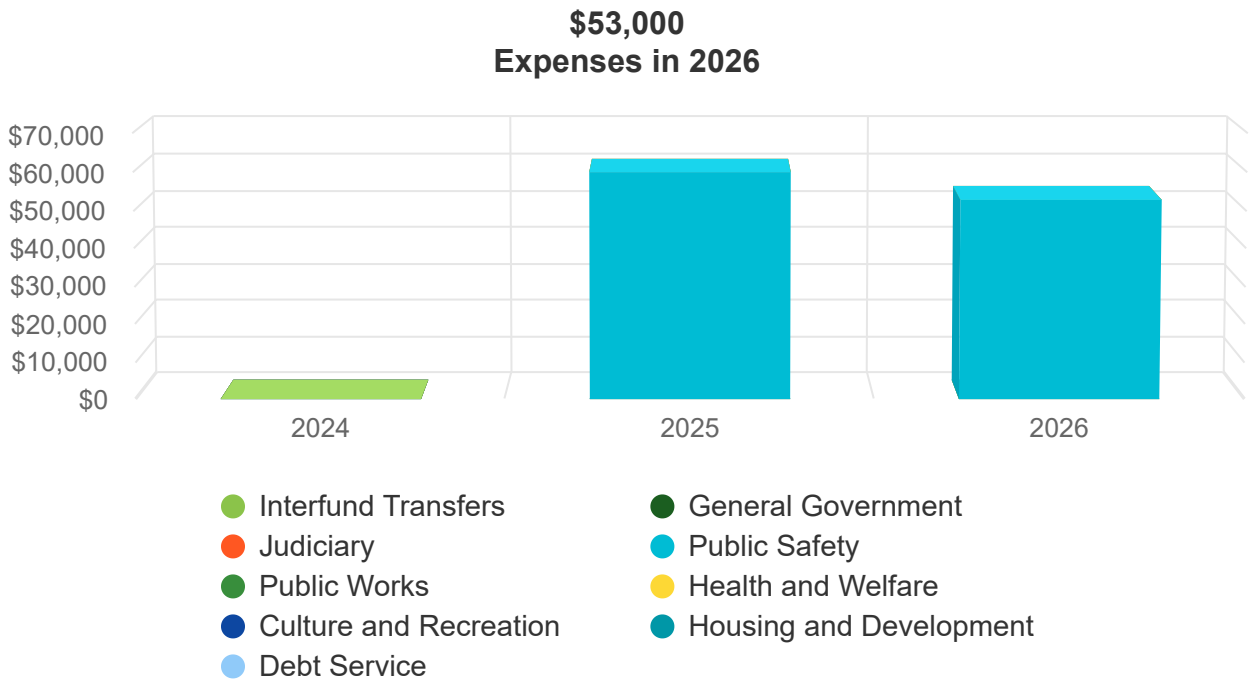
The Police Seizure Fund reflects funds received from the seizure of property and cash. Revenue is generated through court ordered forfeitures and seizures and is only budgeted when funds are received.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Fines & Forfeitures	$ 72,184	$ 57,000	$ 50,000
Investment Income	3,467	3,000	3,000
Total Revenues	**$ 75,651**	**$ 60,000**	**$ 53,000**

Fund Expense by Category (Graph)



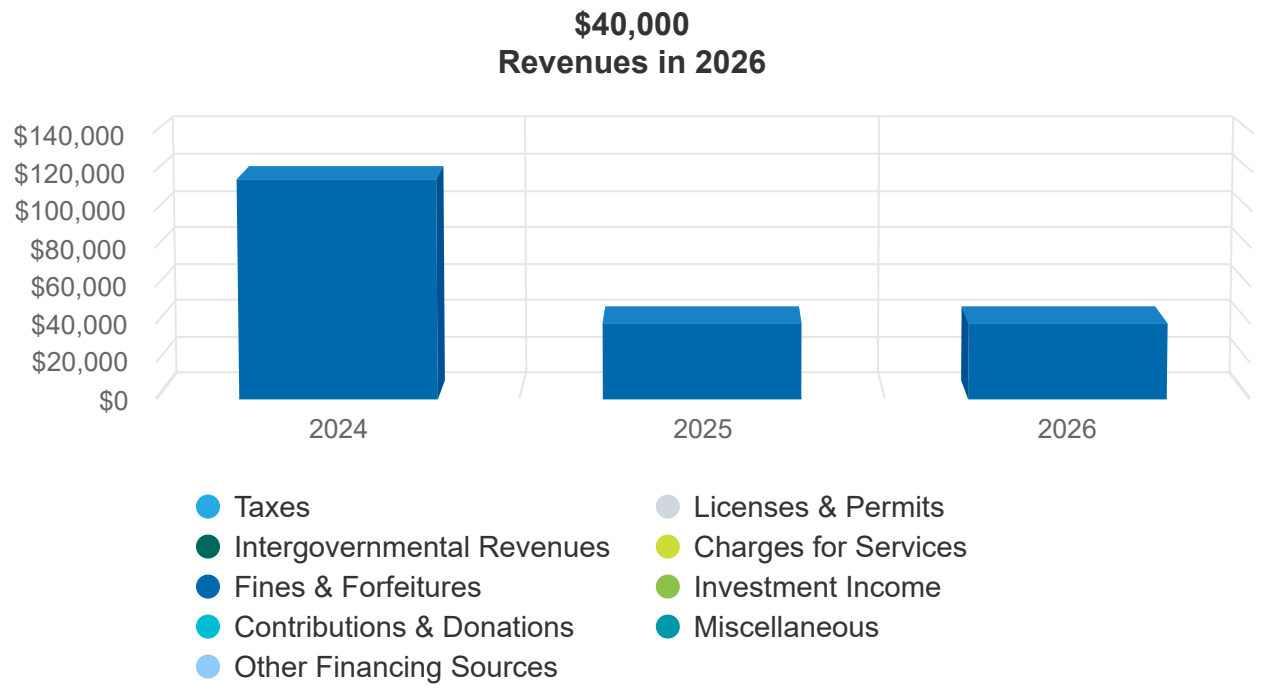
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Police Seizure Funds			
Public Safety			
Crime Investigation Division	$ -	$ 60,000	$ 53,000
Total Public Safety	**-**	**60,000**	**53,000**
Total Police Seizure Funds	**$ -**	**$ 60,000**	**$ 53,000**

SHERIFF SEIZURE FUND (211)

Fund Description

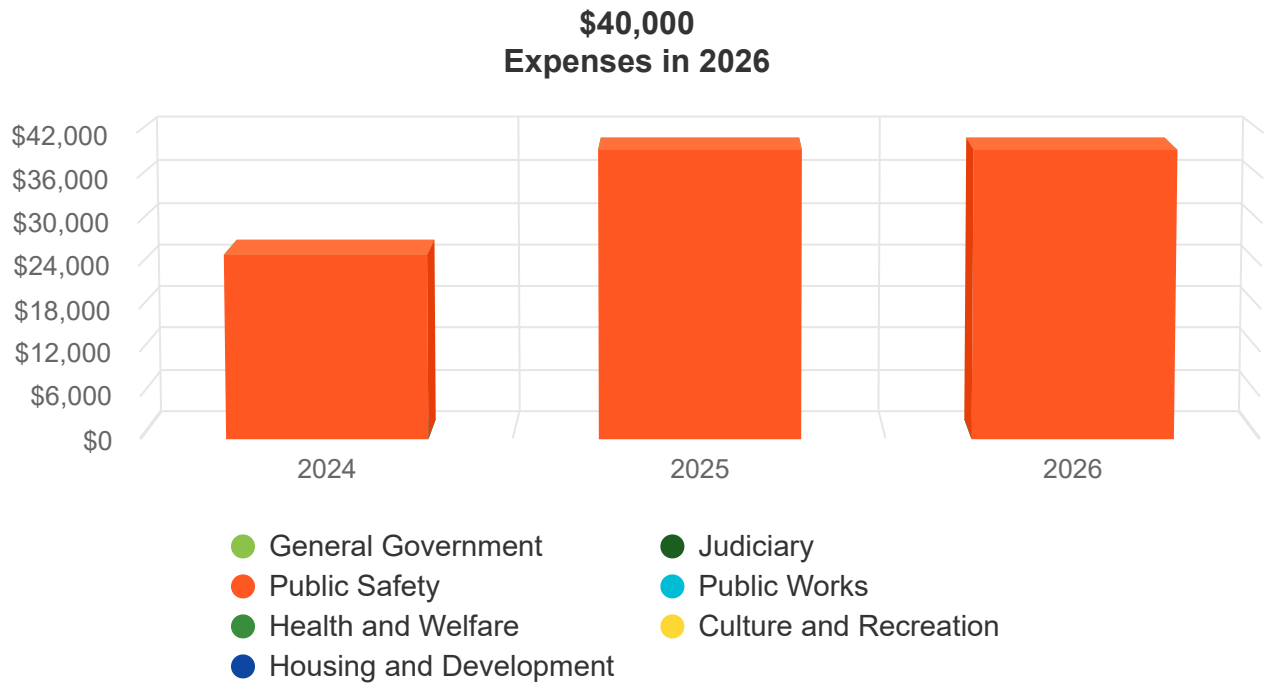
This fund reflects funds received from the seizure of property and cash and is funded through court ordered forfeitures and seizures. The funds are budgeted when received.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Fines & Forfeitures	$ 116,480	$ 40,000	$ 40,000
Investment Income	7	-	-
Total Revenues	**$ 116,487**	**$ 40,000**	**$ 40,000**

Fund Expense by Category (Graph)



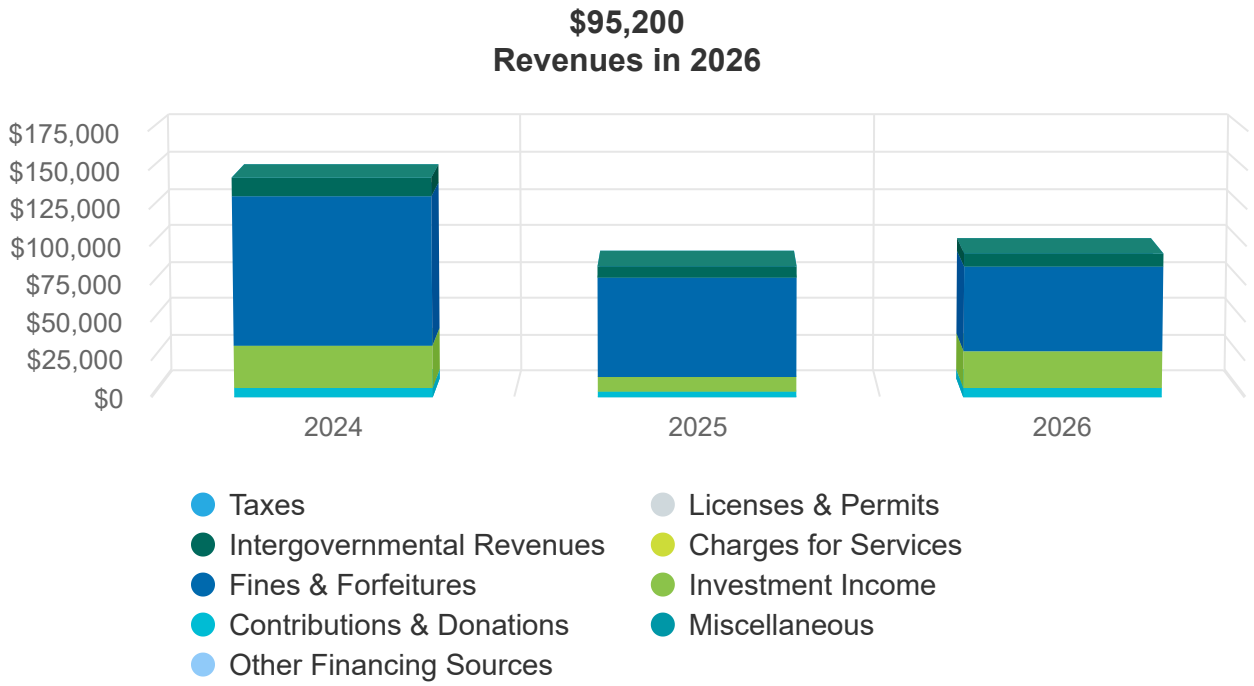
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Sheriff Seizure Fund			
Public Safety			
Sheriffs Administration	$ 25,493	$ 40,000	$ 40,000
Total Public Safety	**25,493**	**40,000**	**40,000**
Total Sheriff Seizure Fund	**$ 25,493**	**$ 40,000**	**$ 40,000**

DRUG ABUSE/EDUCATION FUND (212)

Fund Description

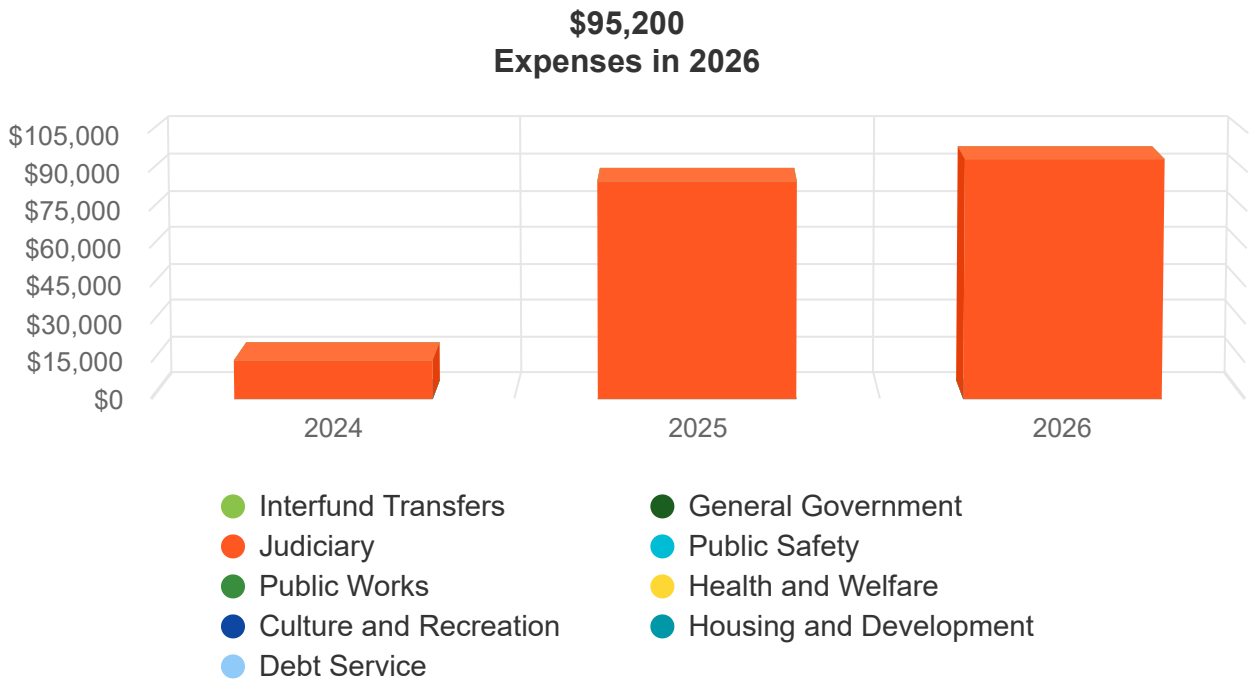
This fund reflects expenditures and revenues generated from court fines and used for drug abuse treatment and education.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ 12,047	$ 8,000	$ 8,000
Fines & Forfeitures	98,838	65,000	56,200
Investment Income	28,317	10,000	25,000
Contributions & Donations	6,436	4,000	6,000
Total Revenues	**$ 145,638**	**$ 87,000**	**$ 95,200**

Fund Expense by Category (Graph)



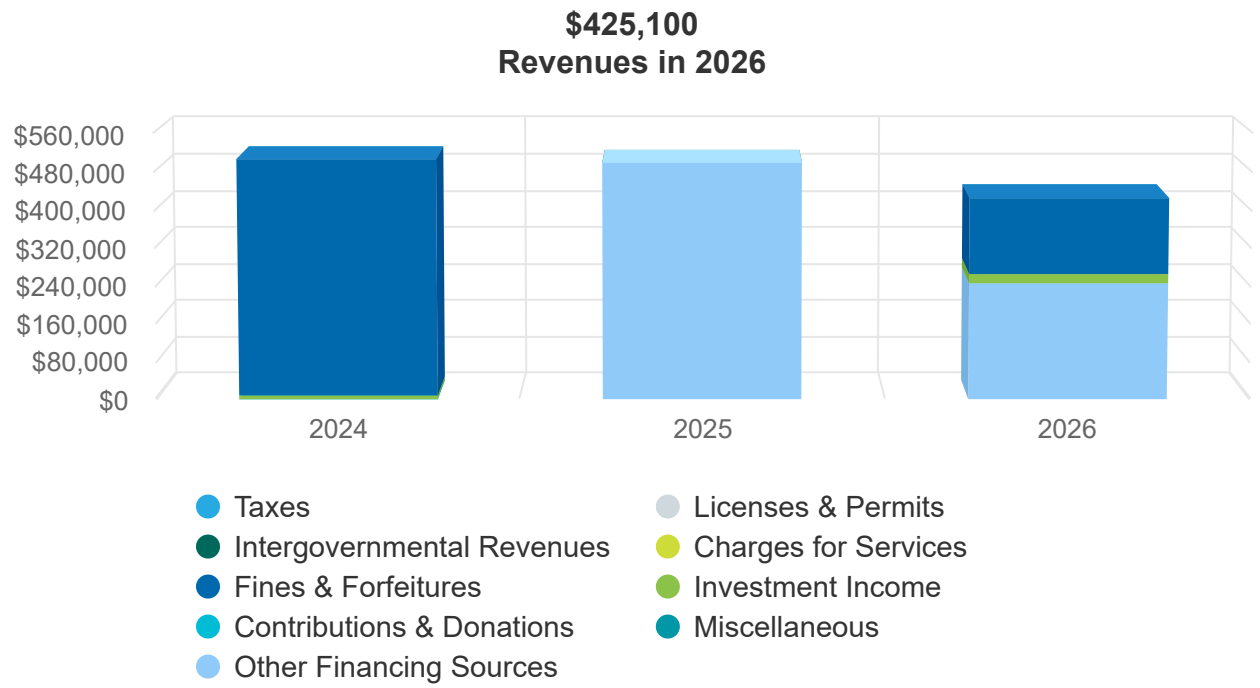
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Drug Abuse/Education Fund			
Judiciary			
Drug Court	$ 15,640	$ 87,000	$ 95,200
Total Judiciary	**15,640**	**87,000**	**95,200**
Total Drug Abuse/Education Fund	**$ 15,640**	**$ 87,000**	**$ 95,200**

OPIOID SETTLEMENT FUND (213)

Fund Description

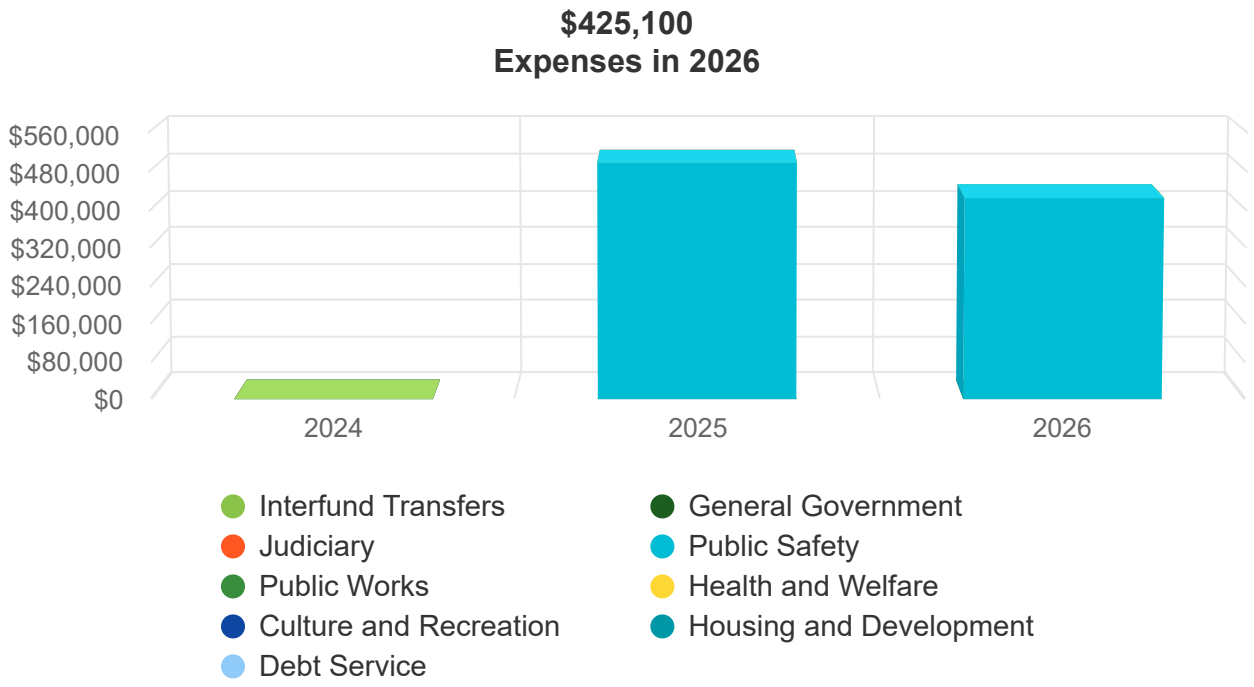
The Opioid Fund, established in FY24 per state guidance, maintains the expenditures and revenues for all Glynn County Opioid Settlement funds. These funds are restricted for use on Opioid treatment, prevention and education.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Fines & Forfeitures	$ 502,679	$ -	$ 160,000
Investment Income	6,753	-	20,000
Other Financing Sources	-	500,000	245,100
Total Revenues	**$ 509,432**	**$ 500,000**	**$ 425,100**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Opioid Settlement Fund			
Public Safety			
Police Support Services	$ -	$ 100,000	$ -
Detention Management	-	50,000	-
Traffic Enforcement Unit	-	50,000	-
Emergency Medical Services	-	300,000	245,100
Public Safety Function	-	-	180,000
Total Public Safety	**-**	**500,000**	**425,100**
Total Opioid Settlement Fund	**$ -**	**$ 500,000**	**$ 425,100**

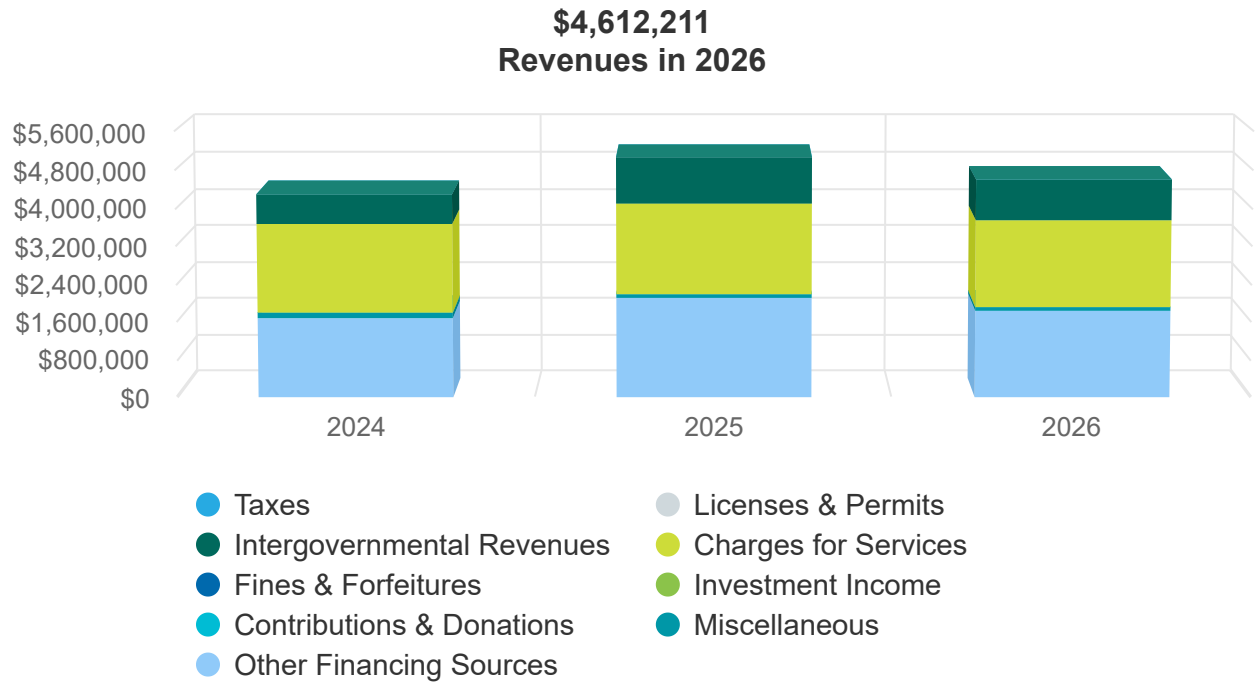
Fund Capital Budget

Capital Request	FY2026 Amount
Replace Emergency Medical Equipment	$ 245,100
Total Budget	**$ 245,100**

Fund Description

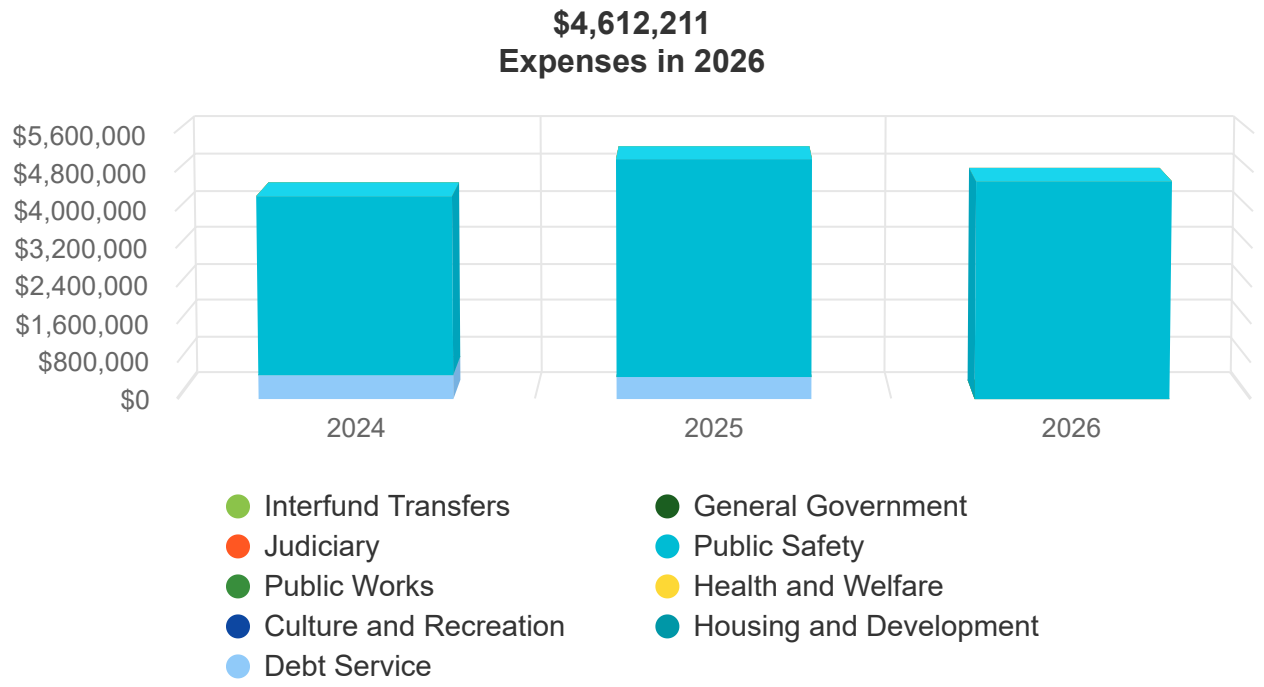
This fund reflects expenditures and revenues for the Joint Public Safety Communications Department (JPSCD) which operates the E-911 center.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 1,202	$ 1,200	$ 1,200
Intergovernmental Revenues	619,457	958,582	843,189
Charges for Services	1,892,272	1,930,600	1,840,600
Investment Income	4,433	-	-
Miscellaneous	83,434	82,000	82,000
Other Financing Sources	1,701,476	2,102,788	1,845,222
Total Revenues	**$ 4,302,274**	**$ 5,075,170**	**$ 4,612,211**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Emergency 911 System Fund			
Public Safety			
Information Technology	$ 291,380	$ -	$ 126,211
Geographical Info Services	5,500	-	-
E-911	3,265,508	3,949,370	4,470,354
Public Safety Function	232,340	637,949	15,646
Total Public Safety	**3,794,728**	**4,587,319**	**4,612,211**
Debt Service			
Debt Service	506,116	487,851	-
Total Debt Service	**506,116**	**487,851**	**-**
Total Emergency 911 System Fund	**$ 4,300,844**	**$ 5,075,170**	**$ 4,612,211**

Fund Capital Budget

Capital Request	FY2026 Amount
911 Datacenter APC UPS Revitalization	$ 31,000
Main 4th Street Comm Tower APC UPS Revitalization	36,000
JPSCD Spillman Hardware Replacement - Year 2	59,211
Total Budget	**$ 126,211**

Full-Time Equivalent 3 Year Comparison by Position

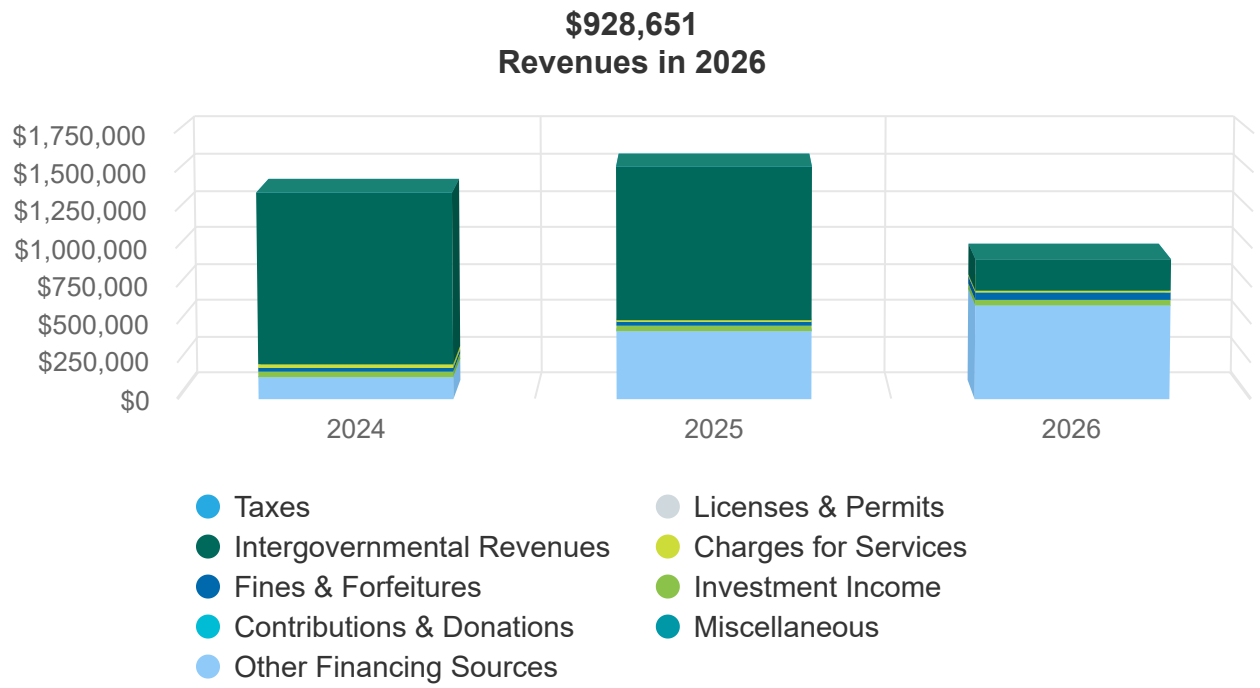
	FY2024	FY2025	FY2026
Emergency 911 System Fund			
E-911	37.0	37.0	37.0
Total Emergency 911 System Fund	**37.0**	**37.0**	**37.0**

DRUG COURT FUND (220)

Fund Description

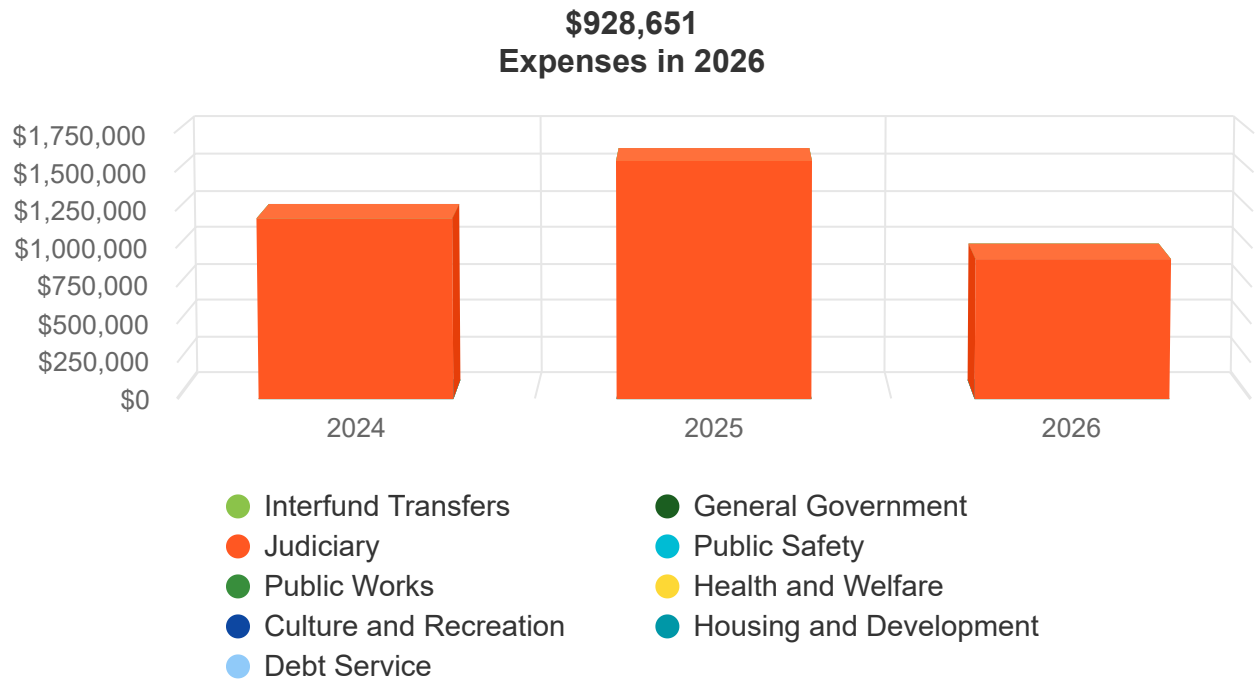
This fund reflects the expenditures and revenues for the Superior Court Drug Court program. Revenues include federal and state grants as well as contributions from other local counties.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ 1,141,451	$ 1,016,497	$ 206,000
Charges for Services	19,564	12,000	12,000
Fines & Forfeitures	26,412	30,000	50,000
Investment Income	38,963	35,000	35,000
Contributions & Donations	60	-	-
Other Financing Sources	145,000	451,584	625,651
Total Revenues	**$ 1,371,450**	**$ 1,545,081**	**$ 928,651**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Drug Court Fund			
Judiciary			
Information Technology	$ 1,200	$ -	$ -
Drug Court	1,136,626	1,467,610	815,125
Judicial Function	57,501	113,819	113,526
Fleet Maintenance	2,169	-	-
Total Judiciary	**1,197,496**	**1,581,429**	**928,651**
Total Drug Court Fund	**$ 1,197,496**	**$ 1,581,429**	**$ 928,651**

Full-Time Equivalent 3 Year Comparison by Position

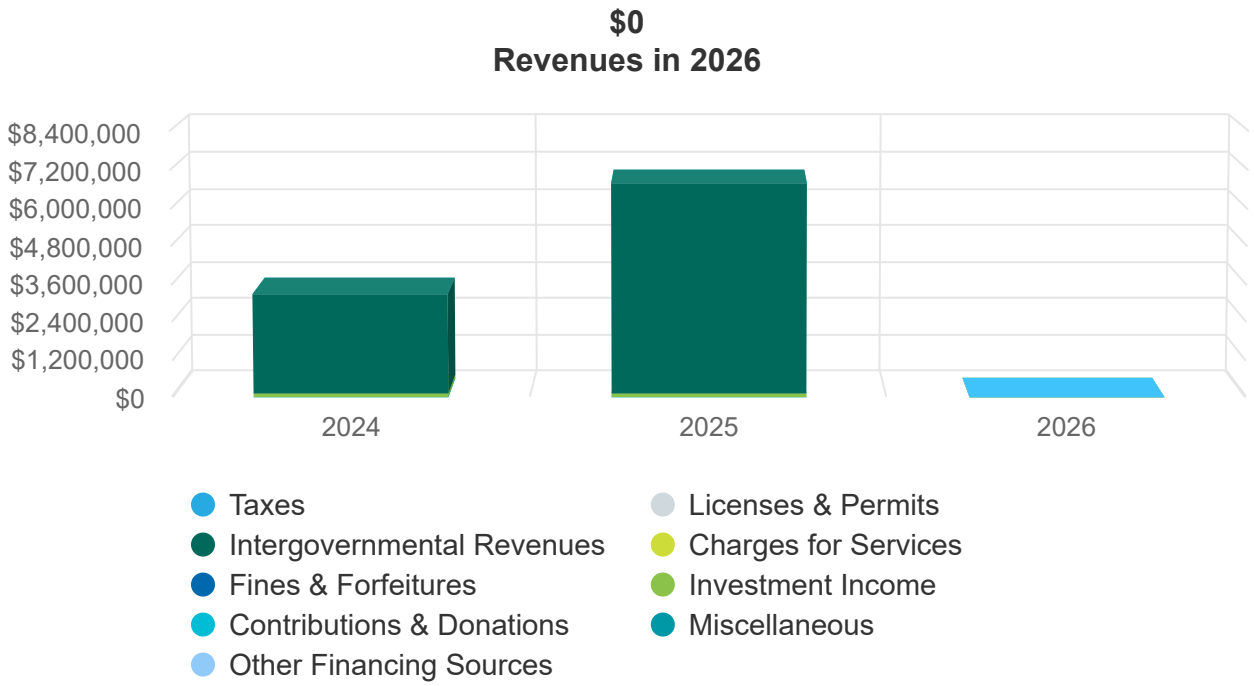
	FY2024	FY2025	FY2026
Drug Court Fund			
Drug Court	10.0	14.0	14.0
Total Drug Court Fund	**10.0**	**14.0**	**14.0**

ARPA - AMERICAN RESCUE PLAN (230)

Fund Description

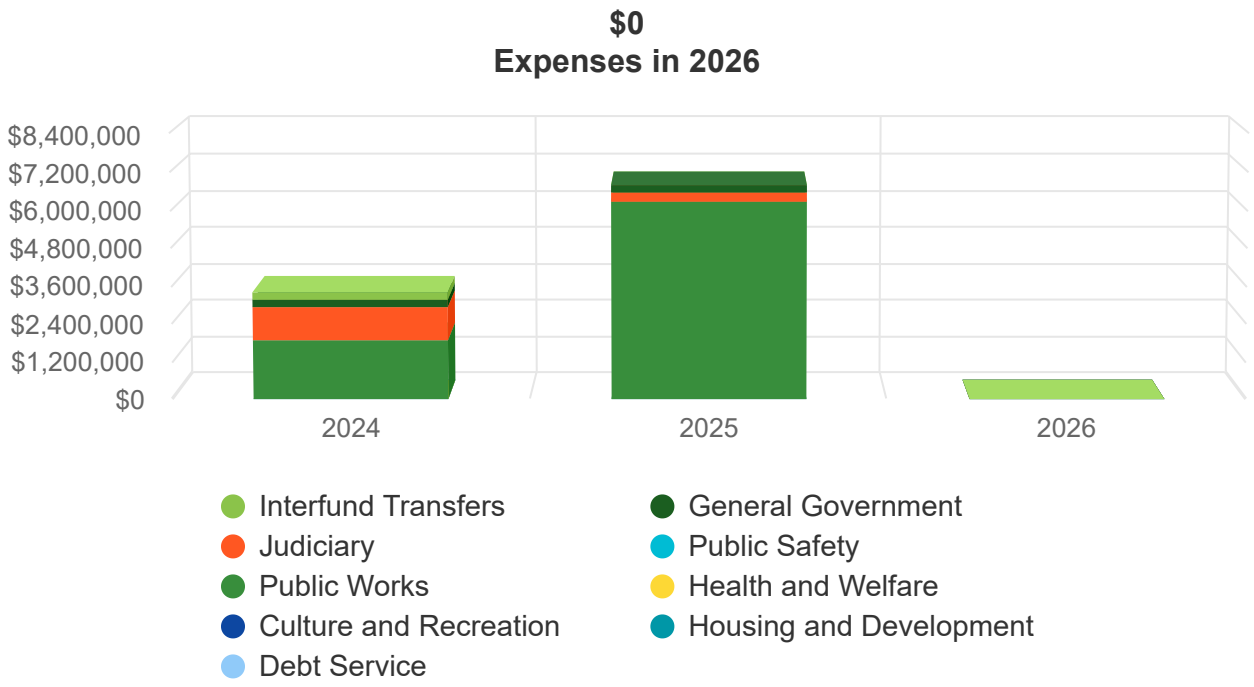
This fund was established in FY21 as required by the American Rescue Plan Act to track revenues and expenditures related to the federal funding received from ARPA.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ 3,167,492	$ 6,691,231	$ -
Investment Income	107,908	102,608	-
Total Revenues	**$ 3,275,400**	**$ 6,793,839**	**$ -**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
ARPA - American Rescue Plan Fund			
No Function			
Non-Departmental	$ 255,034	$ -	$ -
Total No Function	**255,034**	**-**	**-**
General Government			
Information Technology	207,440	200,000	-
Total General Government	**207,440**	**200,000**	**-**
Judiciary			
Superior Court Judge	598,372	53,095	-
District Attorney	477,307	275,144	-
Total Judiciary	**1,075,679**	**328,239**	**-**
Public Works			
Drainage	1,861,962	550,000	-
Engineering- PW Projects	-	5,715,600	-
Total Public Works	**1,861,962**	**6,265,600**	**-**
Total ARPA - American Rescue Plan Fund	**$ 3,400,115**	**$ 6,793,839**	**$ -**

Full-Time Equivalent 3 Year Comparison by Position

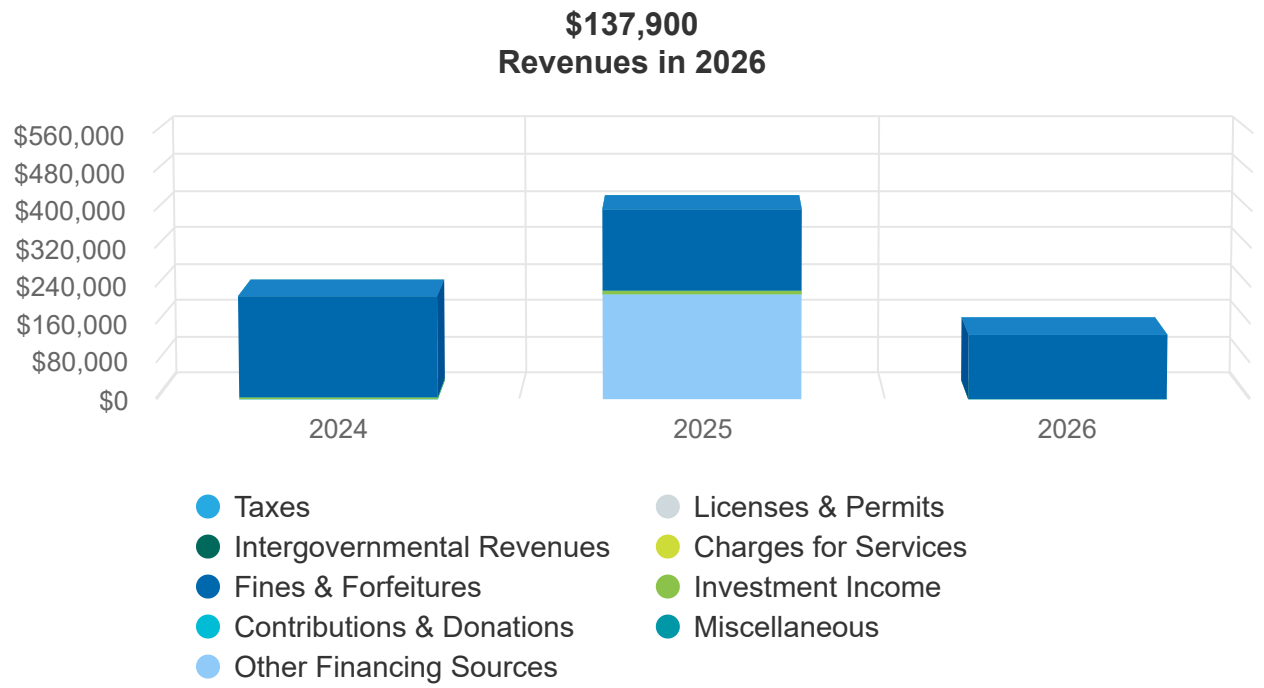
	FY2024	FY2025	FY2026
ARPA - American Rescue Plan			
Superior Court Judge	1.5	1.0	1.0
Total ARPA - American Rescue Plan	**1.5**	**1.0**	**1.0**

JAIL COMPLEX FUND (248)

Fund Description

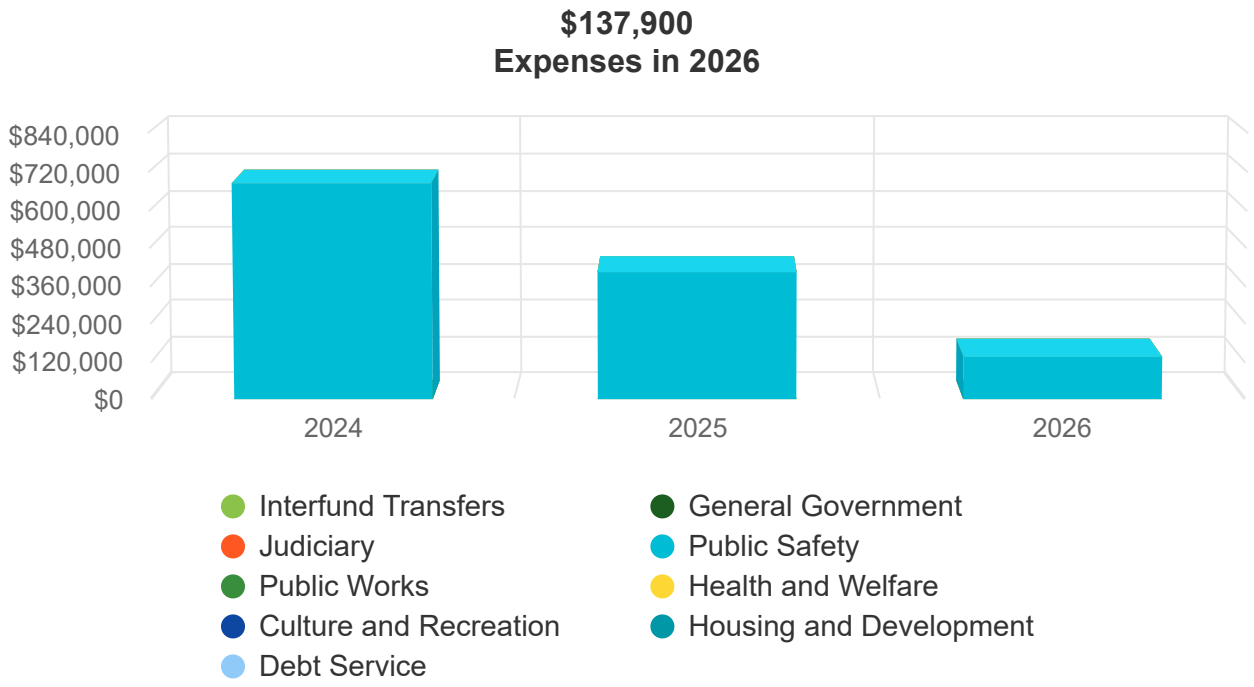
The Jail Complex Fund reflects expenditures and revenues generated from court fines and used for jail operations, renovations, and construction.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Fines & Forfeitures	$ 214,434	$ 174,700	$ 137,400
Investment Income	5,547	5,500	500
Other Financing Sources	-	223,800	-
Total Revenues	**$ 219,981**	**$ 404,000**	**$ 137,900**

Fund Expense by Category (Graph)



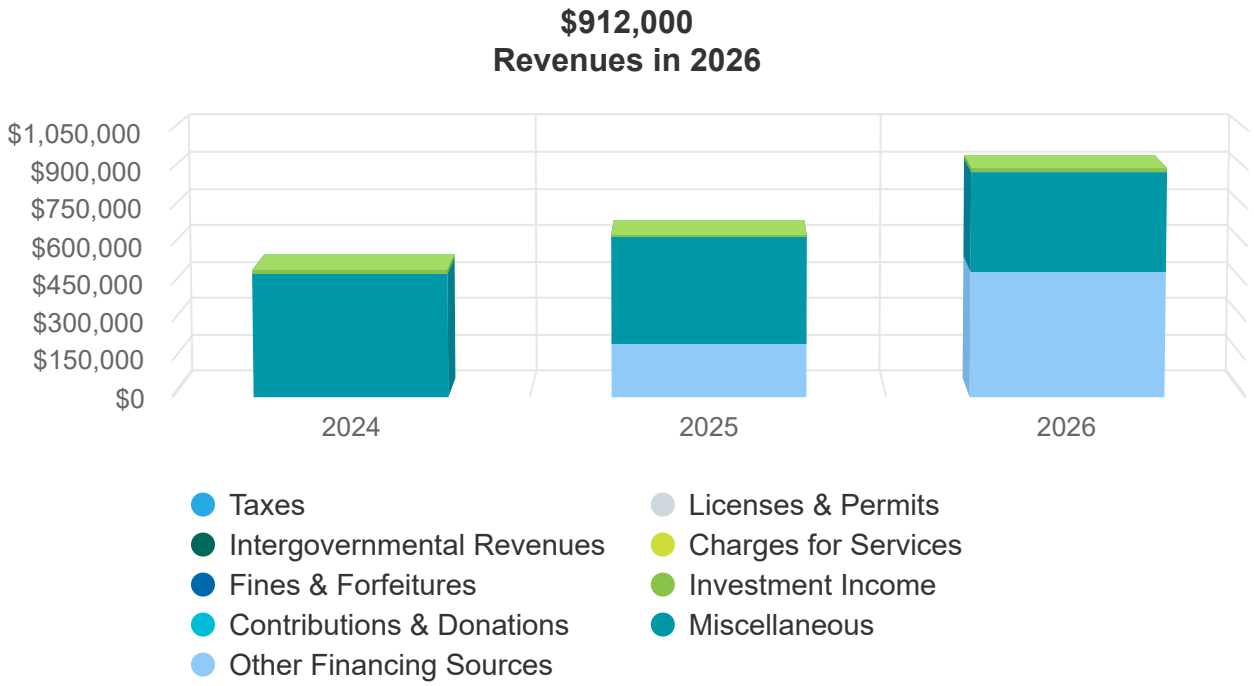
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Jail Complex Fund			
Public Safety			
Sheriffs Administration	$ 470,978	$ 102,000	$ 137,900
Detention Management	217,475	-	-
Jail Complex Operations	-	302,000	-
Total Public Safety	**688,453**	**404,000**	**137,900**
Total Jail Complex Fund	**$ 688,453**	**$ 404,000**	**$ 137,900**

JAIL COMMISSARY FUND (249)

Fund Description

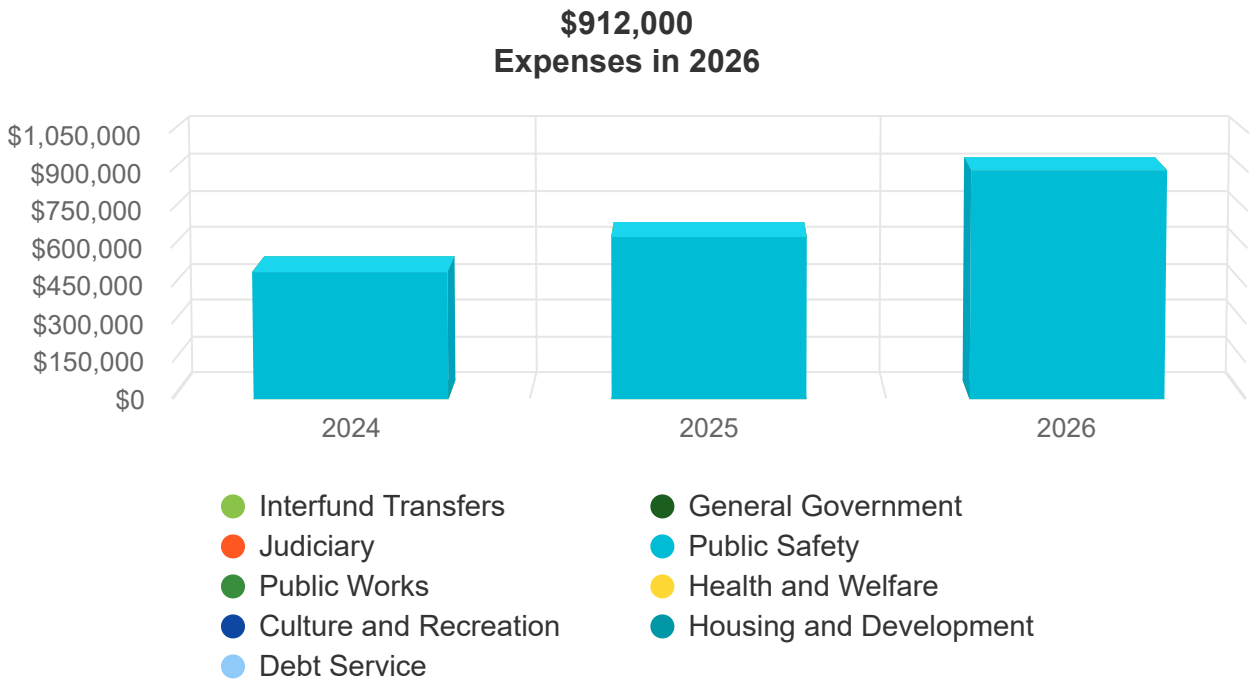
This fund reflects revenues generated from the sale of commissary items and telephone services to inmates housed at the Glynn County Detention Center.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Investment Income	$ 16,744	$ 10,000	$ 15,000
Miscellaneous	489,518	420,500	400,500
Other Financing Sources	-	214,661	496,500
Total Revenues	**$ 506,262**	**$ 645,161**	**$ 912,000**

Fund Expense by Category (Graph)



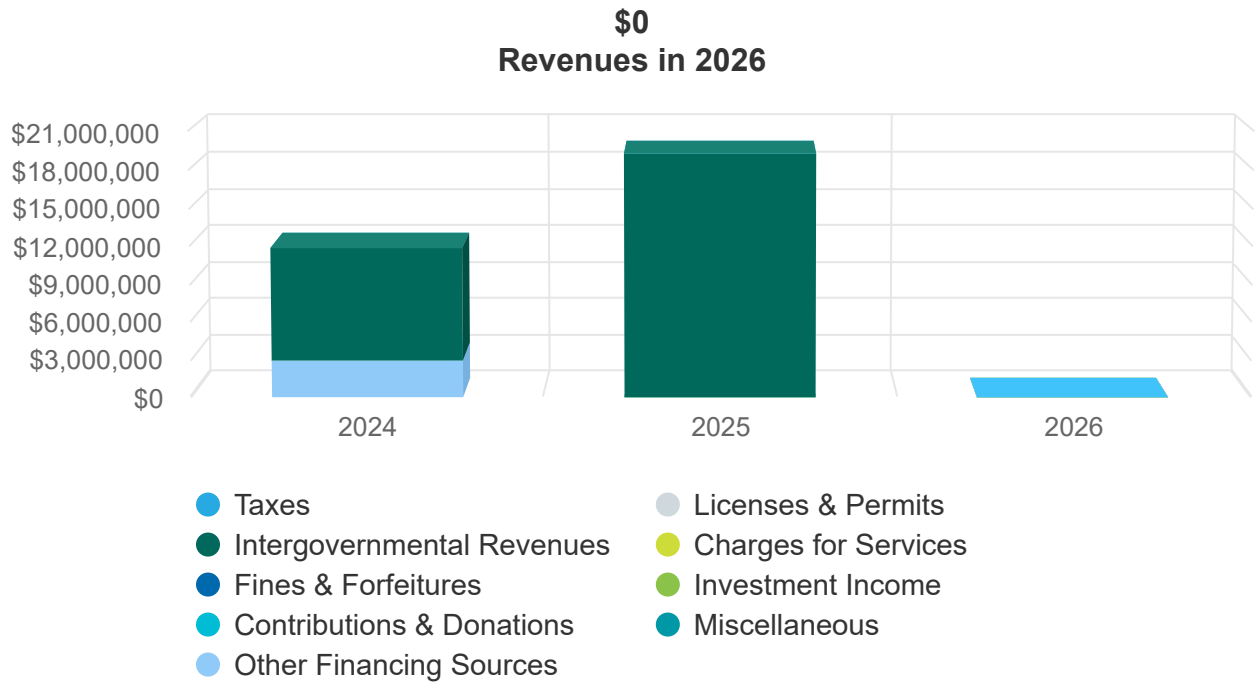
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Jail Commissary Fund			
Public Safety			
Detention Management	$ 242,515	$ 645,161	$ 912,000
Total Public Safety	**242,515**	**645,161**	**912,000**
Total Jail Commissary Fund	**$ 242,515**	**$ 645,161**	**$ 912,000**

GRANT FUND (250)

Fund Description

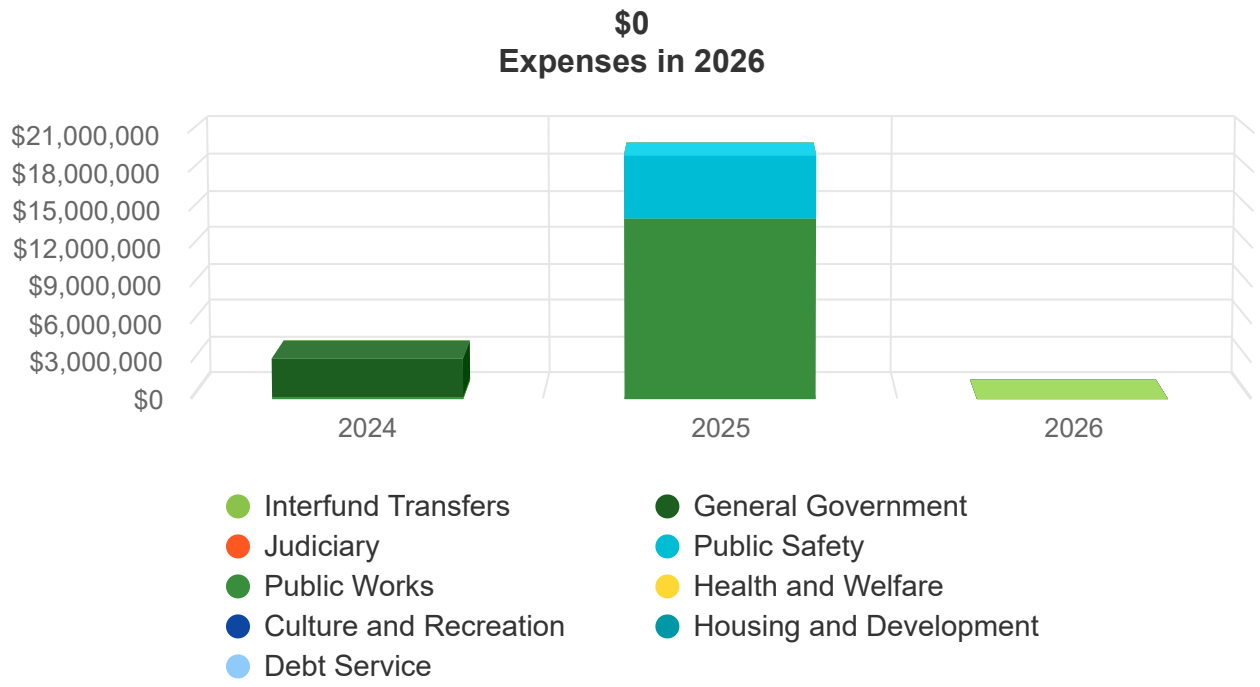
This fund was established in FY22 to track grant funded multi-year projects, including the CDBG funded College Park Drainage Project as well as the CDBG funded Second Harvest Food Bank project.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ 8,825,613	$ 19,326,250	$ -
Investment Income	13	-	-
Other Financing Sources	3,000,000	-	-
Total Revenues	**$ 11,825,626**	**$ 19,326,250**	**$ -**

Fund Expense by Category (Graph)



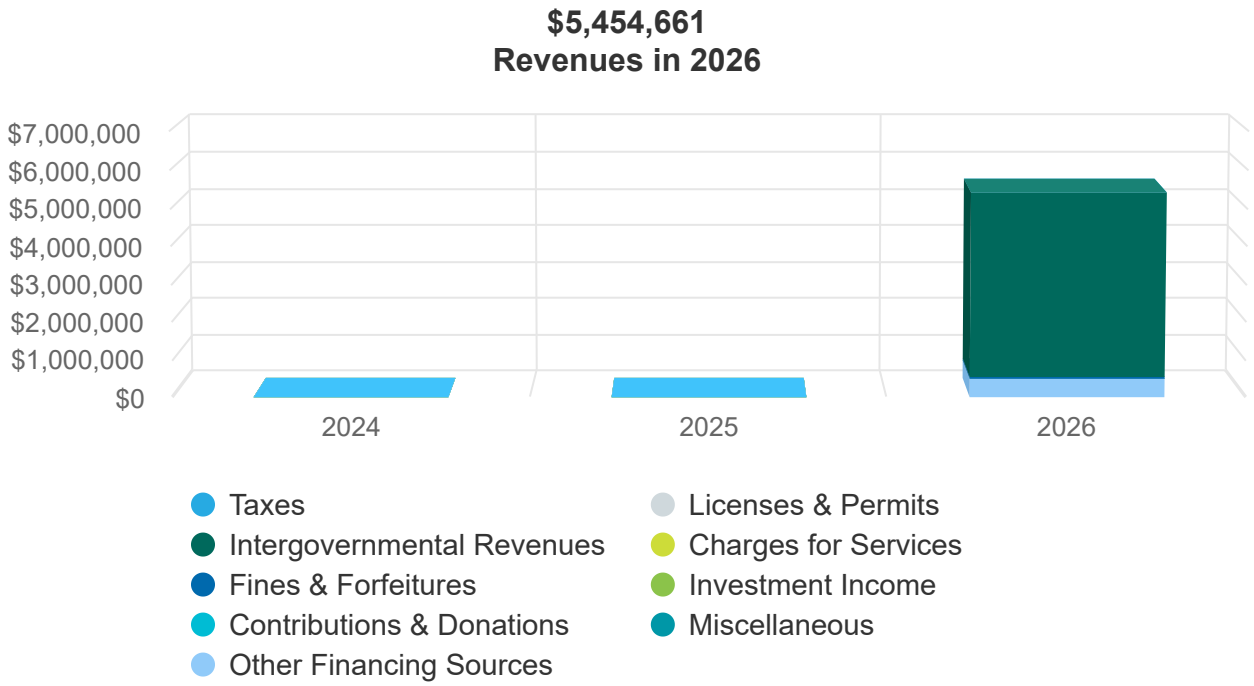
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Grant Fund			
General Government			
Facilities Management	$ 3,056,375	$ -	$ -
Total General Government	**3,056,375**	**-**	**-**
Public Safety			
Public Safety Function	-	4,920,000	-
Total Public Safety	**-**	**4,920,000**	**-**
Public Works			
Drainage	55,080	2,906,250	-
Engineering- PW Projects	93,686	11,500,000	-
Total Public Works	**148,766**	**14,406,250**	**-**
Total Grant Fund	**$ 3,205,141**	**$ 19,326,250**	**$ -**

GRANT MULTI-YEAR FUND (251)

Fund Description

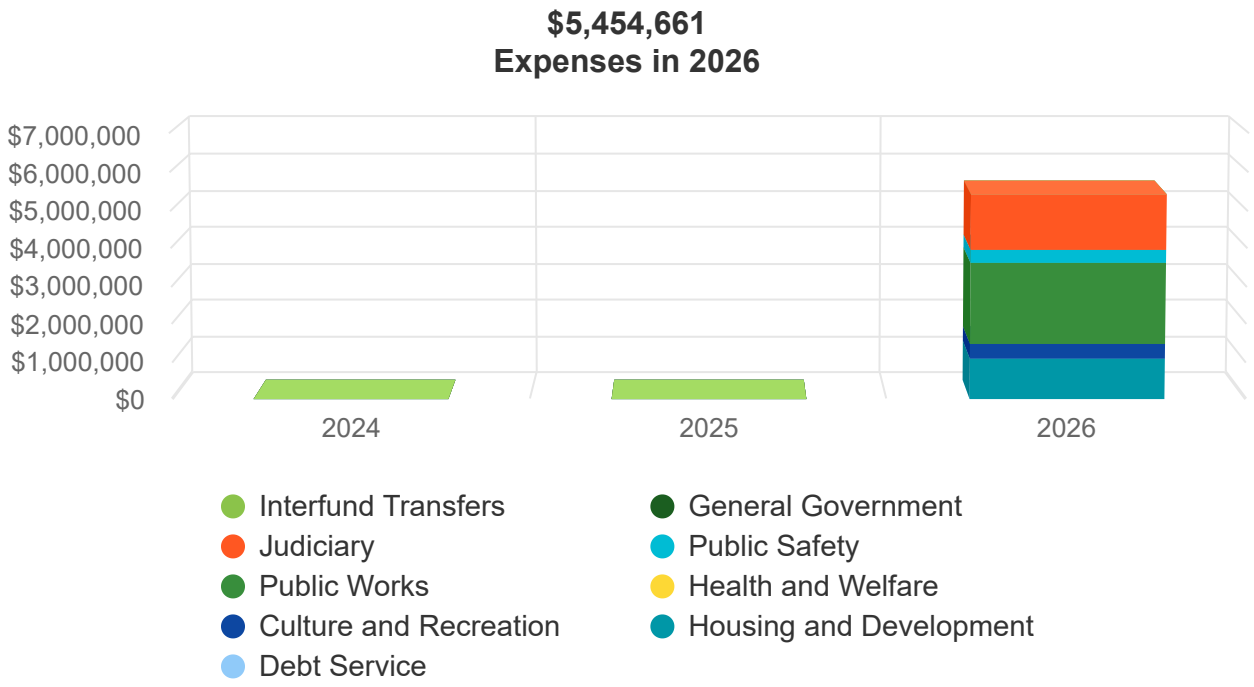
This fund was created in FY25 to track multi-year grants. All grant activity within the county will now be accounted for in this fund and will be supported through grants and cash matches from departments.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ -	$ -	$ 4,897,327
Fines & Forfeitures	-	-	80,500
Other Financing Sources	-	-	476,834
Total Revenues	**$ -**	**$ -**	**$ 5,454,661**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Grant Multi-Year Fund			
General Government			
Workers Compensation	$ -	$ -	$ 5,000
Total General Government	**-**	**-**	**5,000**
Judiciary			
Superior Court Judge	-	-	105,838
Drug Court	-	-	1,098,071
Juvenile Court	-	-	276,515
Total Judiciary	**-**	**-**	**1,480,424**
Public Safety			
Police Admin	-	-	84,040
Patrol	-	-	176,767
Sheriffs Administration	-	-	22,000
Emergency Medical Services	-	-	12,460
Emergency Management	-	-	61,024
Total Public Safety	**-**	**-**	**356,291**
Public Works			
Engineering- PW Projects	-	-	2,150,000
Total Public Works	**-**	**-**	**2,150,000**
Culture and Recreation			
Brunswick Library	-	-	374,750
Total Culture and Recreation	**-**	**-**	**374,750**

Grant Multi-Year Fund (251)

Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Housing and Development			
Transportation Planning	-	-	1,088,196
Total Housing and Development	**-**	**-**	**1,088,196**
Total Grant Multi-Year Fund	**$ -**	**$ -**	**$ 5,454,661**

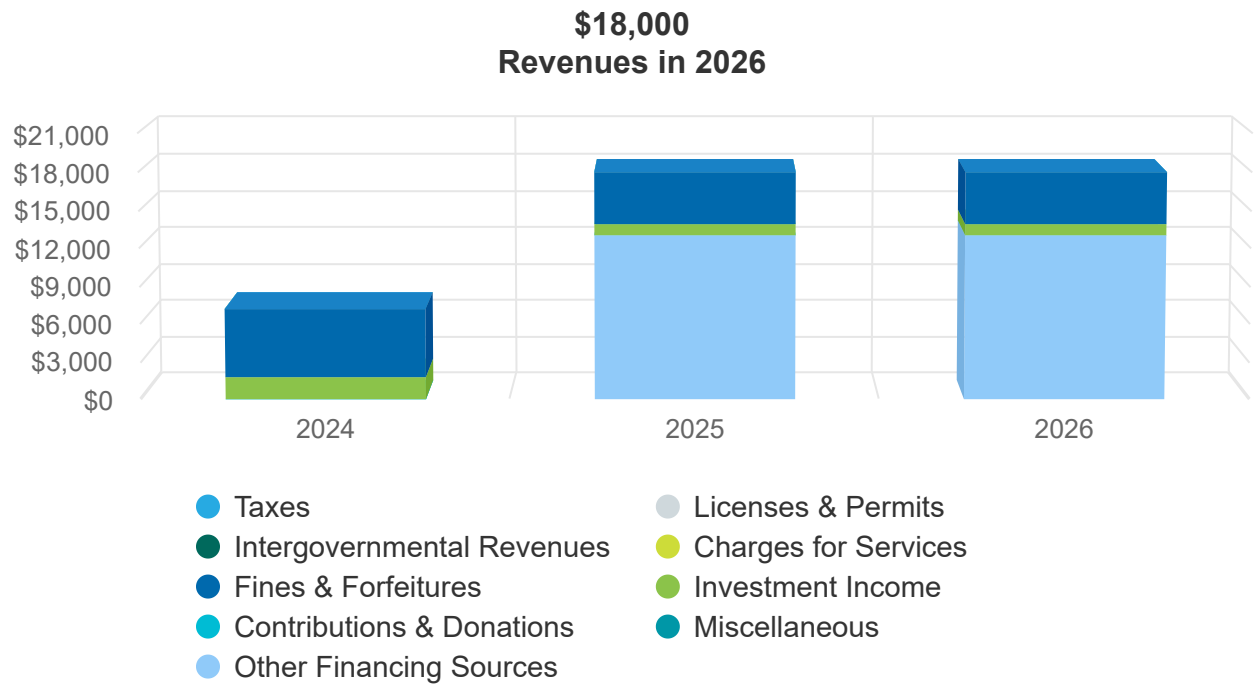
Fund Capital Budget

Capital Request	FY2026 Amount
SSI Tidal Pools Improvement Project	$ 1,000,000
LMIG Road Improvements	1,150,000
Total Budget	**$ 2,150,000**

Fund Description

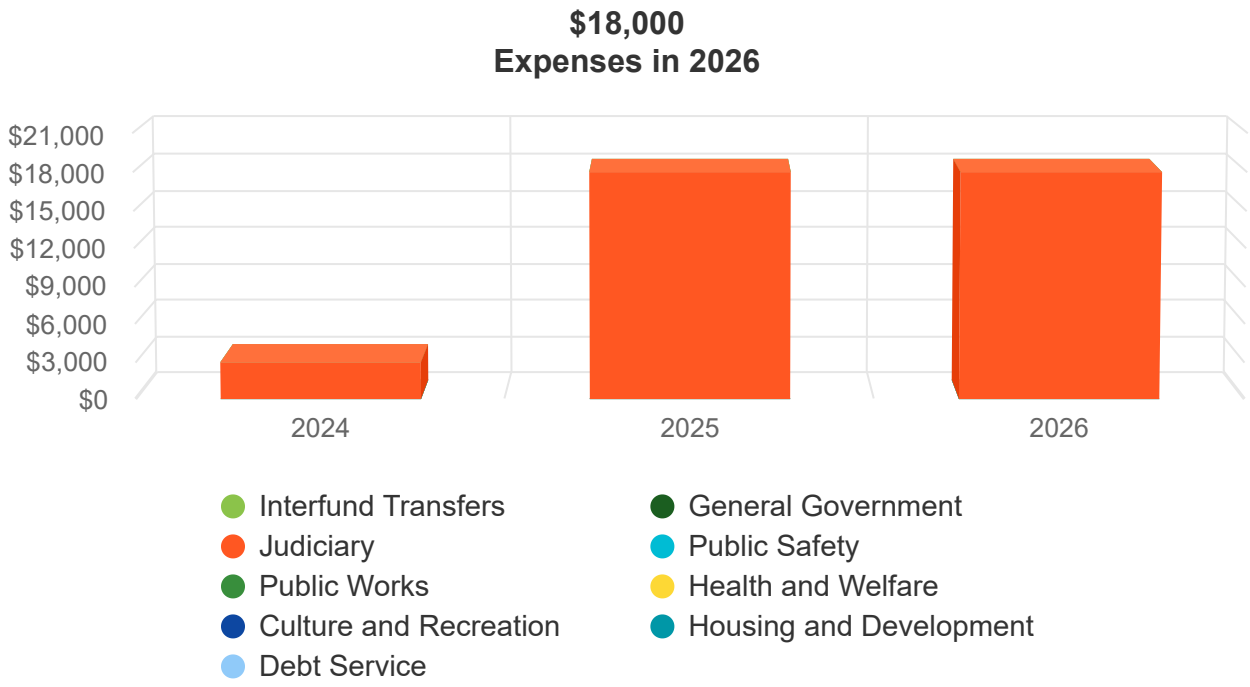
This fund reflects expenditures and revenues generated from fees paid by juveniles who receive supervision in Juvenile Court. The supervision fees are used to fund community-based services.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Fines & Forfeitures	$ 5,400	$ 4,000	$ 4,000
Investment Income	1,796	1,000	1,000
Other Financing Sources	-	13,000	13,000
Total Revenues	**$ 7,196**	**$ 18,000**	**$ 18,000**

Fund Expense by Category (Graph)



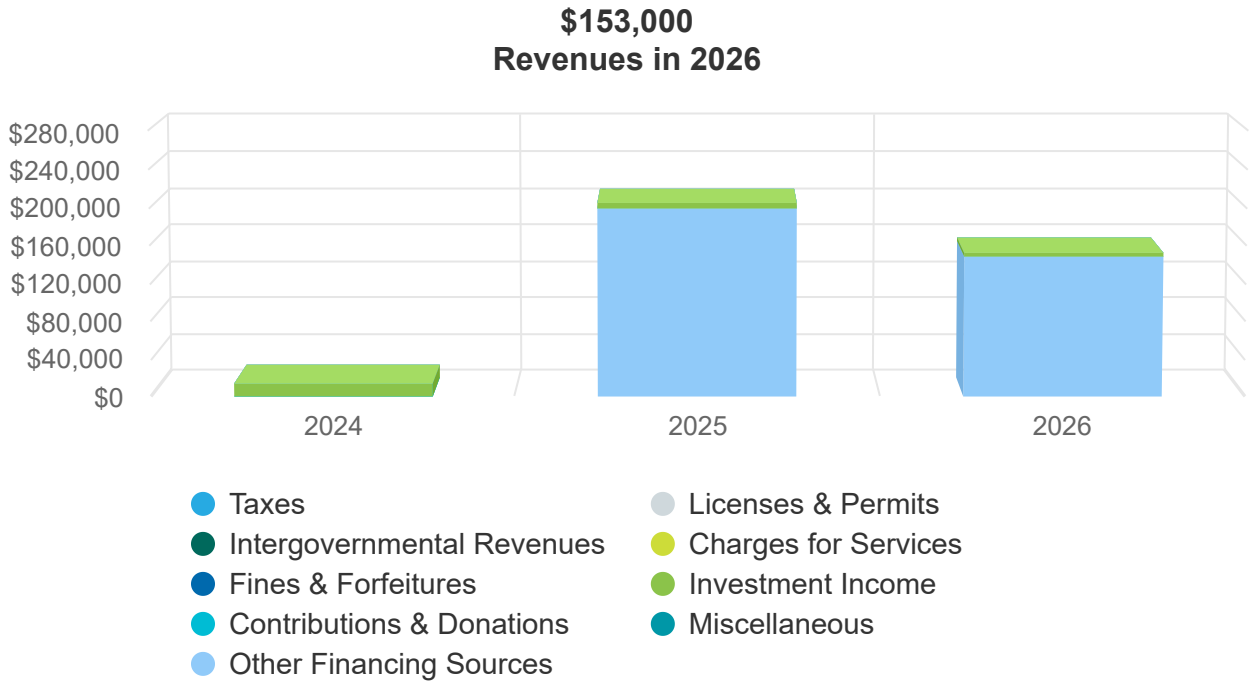
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Juvenile Services Fund			
Judiciary			
Juvenile Court	$ 2,950	$ 18,000	$ 18,000
Total Judiciary	**2,950**	**18,000**	**18,000**
Total Juvenile Services Fund	**$ 2,950**	**$ 18,000**	**$ 18,000**

BLYTHE ISLAND PARK DEV FUND (264)

Fund Description

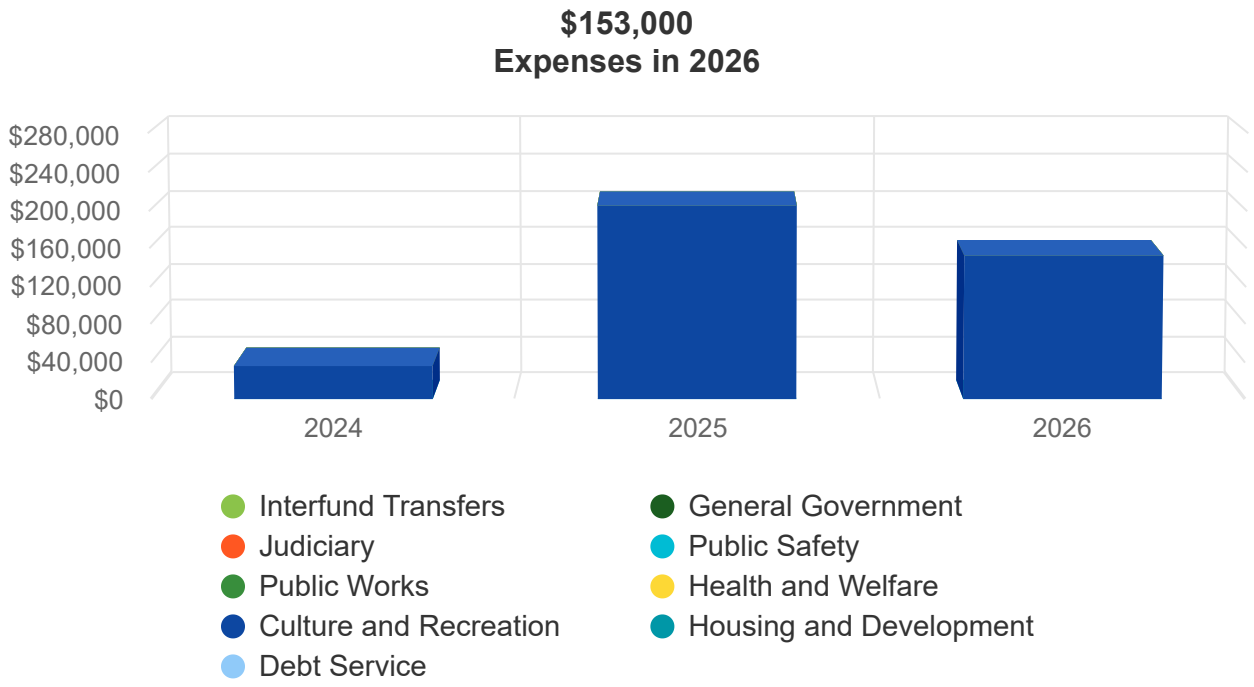
This fund reflects funds received and reinvested from the sale of timber at Blythe Island Regional Park.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Investment Income	$ 12,916	$ 5,000	$ 5,000
Other Financing Sources	-	200,000	148,000
Total Revenues	**$ 12,916**	**$ 205,000**	**$ 153,000**

Fund Expense by Category (Graph)

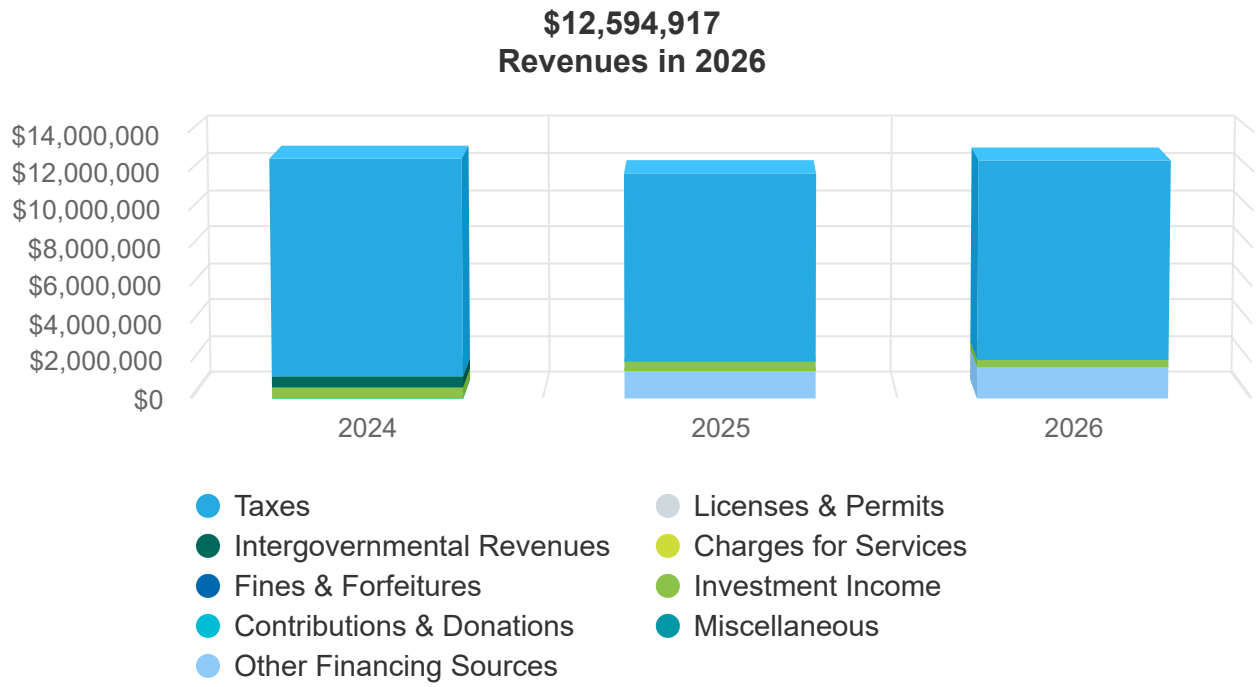


Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Blythe Island Park Development Fund			
Culture and Recreation			
Blythe Is. Regional Park	$ 34,470	$ 205,000	$ 153,000
Total Culture and Recreation	**34,470**	**205,000**	**153,000**
Total Blythe Island Park Development Fund	**$ 34,470**	**$ 205,000**	**$ 153,000**

Fund Description

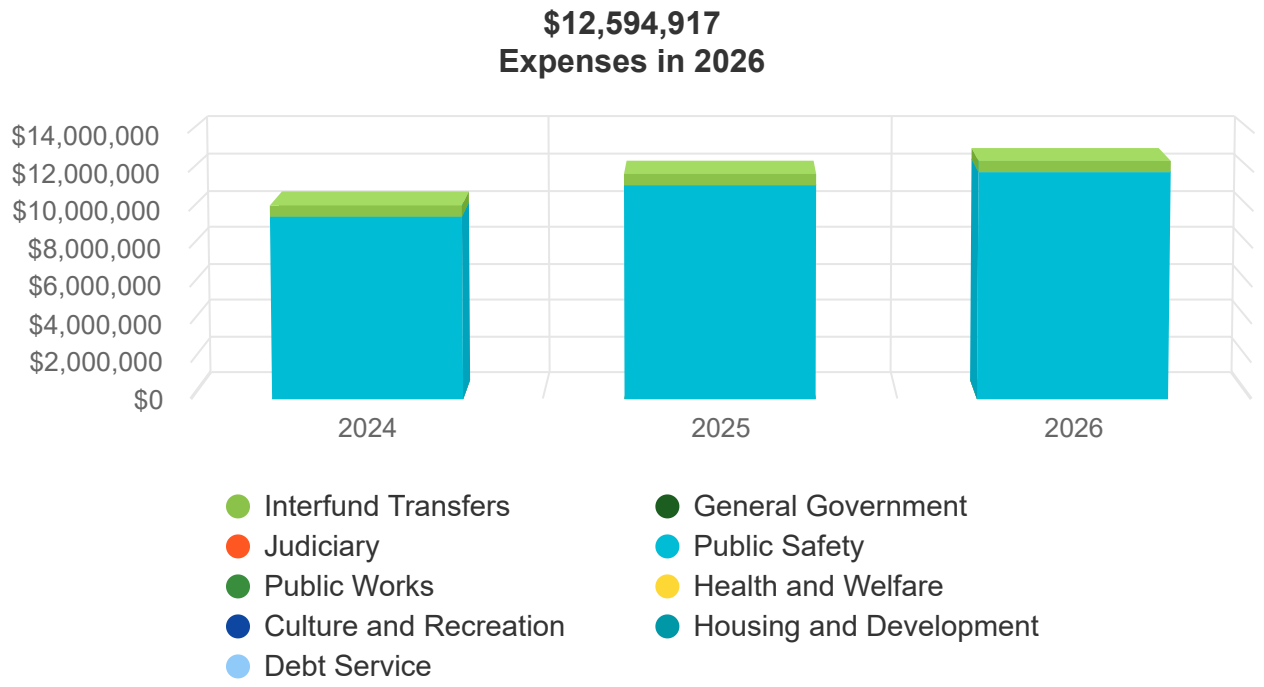
The Fire Protection Fund reflects expenditures and revenues for fire protection in the fire protection tax districts.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 11,530,022	$ 10,007,215	$ 10,501,041
Intergovernmental Revenues	562,075	40,000	40,000
Charges for Services	765	400	1,000
Investment Income	552,612	425,000	380,000
Contributions & Donations	40,000	-	-
Other Financing Sources	1,575	1,498,662	1,672,876
Total Revenues	**$ 12,687,049**	**$ 11,971,277**	**$ 12,594,917**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Fire Protection District Fund			
No Function			
Non-Departmental	$ 593,166	$ 593,166	$ 516,596
Total No Function	**593,166**	**593,166**	**516,596**
Public Safety			
Information Technology	187,025	-	-
Facilities Management	281,624	-	-
Public Safety Administration	119,168	156,465	192,719
Fire	8,166,795	9,403,865	11,653,534
Public Safety Function	595,275	1,805,781	232,068
Public Works Administration	8,993	12,000	-
Fleet Maintenance	369,316	-	-
Total Public Safety	**9,728,196**	**11,378,111**	**12,078,321**
Total Fire Protection District Fund	**$ 10,321,362**	**$ 11,971,277**	**$ 12,594,917**

Full-Time Equivalent 3 Year Comparison by Position

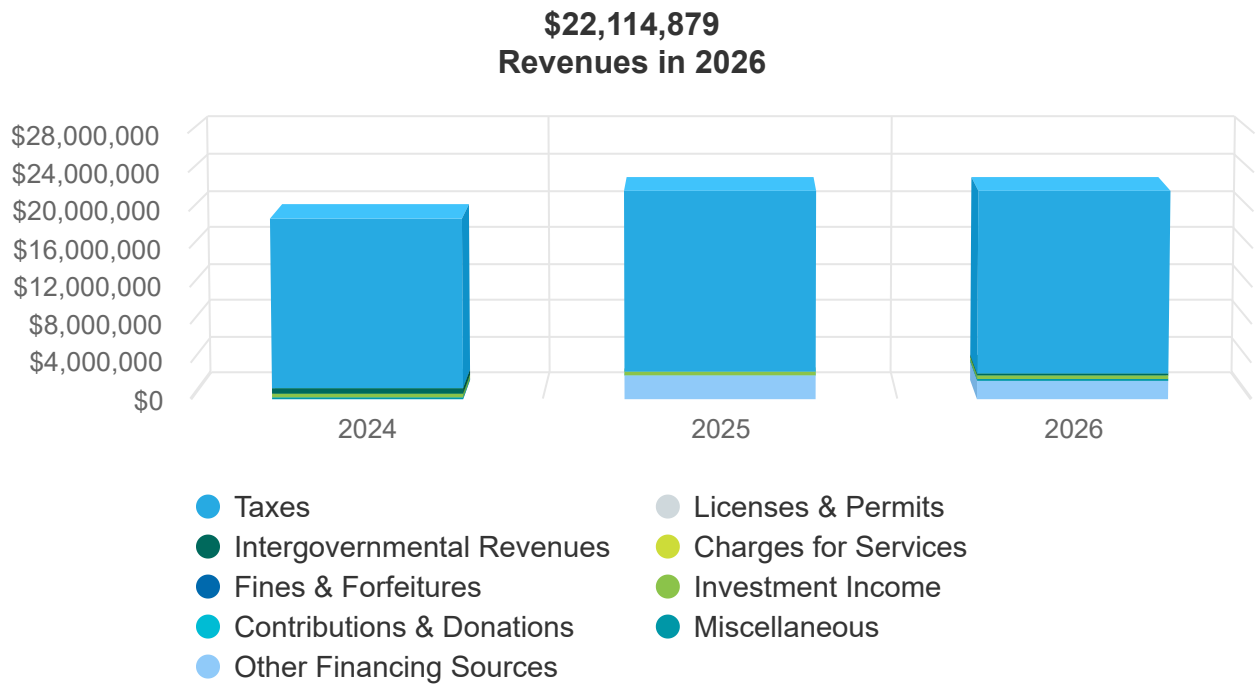
	FY2024	FY2025	FY2026
Fire Protection District Fund			
Public Safety Administration	0.5	1.0	1.0
Fire	86.0	69.0	69.0
Fleet Maintenance	1.7	-	-
Total Fire Protection District Fund	**88.2**	**70.0**	**70.0**

POLICE FUND (271)

Fund Description

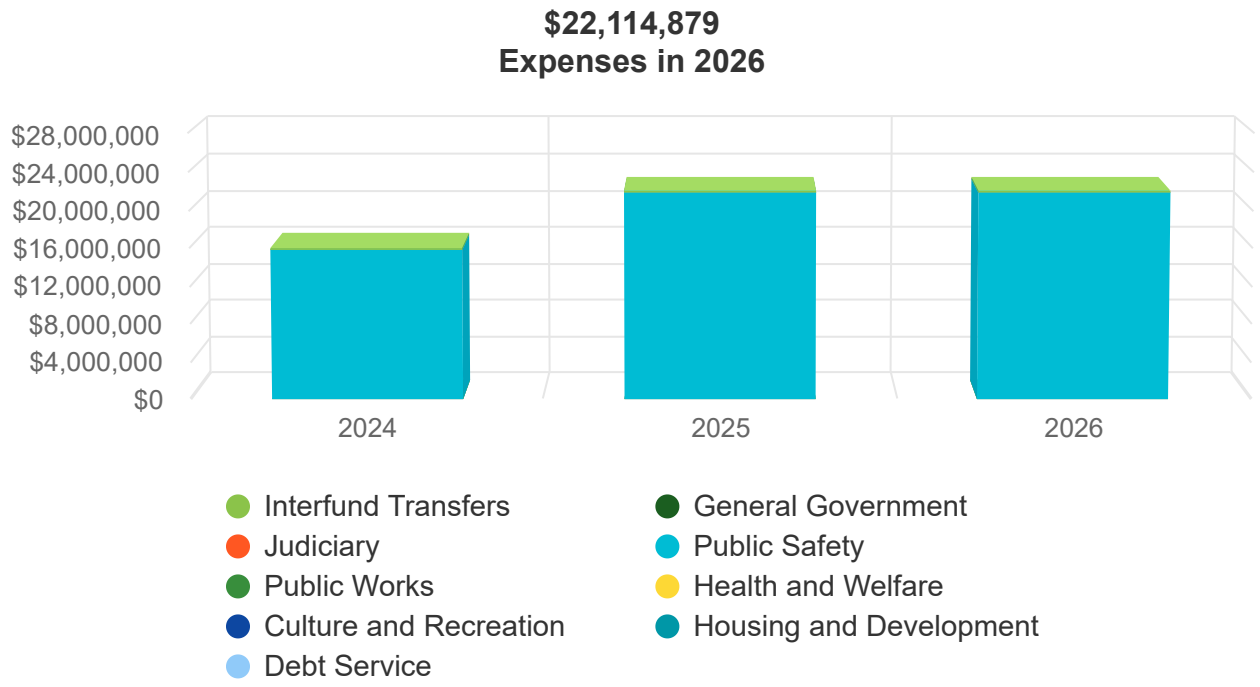
The Police Fund reflects expenditures and revenues for all County police services and includes police capital and operations. This fund was created in FY20 due to the creation of a new Police Tax District.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 17,915,557	$ 19,072,300	$ 19,426,525
Licenses & Permits	925	-	-
Intergovernmental Revenues	602,205	99,190	99,190
Charges for Services	10,890	9,300	17,300
Investment Income	442,861	300,000	400,000
Contributions & Donations	2,499	-	-
Miscellaneous	131,651	133,200	121,850
Other Financing Sources	4,160	2,474,337	2,050,014
Total Revenues	**$ 19,110,748**	**$ 22,088,327**	**$ 22,114,879**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Police Fund			
No Function			
Non-Departmental	$ 225,249	$ 121,923	$ 252,542
Total No Function	**225,249**	**121,923**	**252,542**
Public Safety			
Information Technology	227,090	-	-
Facilities Management	318,993	-	-
Public Safety Administration	117,683	156,468	194,219
Police Admin	3,094,589	4,363,697	5,473,117
Police Support Services	1,420,223	3,359,496	1,630,676
Crime Investigation Division	2,062,343	2,430,750	3,309,623
Patrol	6,793,541	8,041,209	11,047,826
Public Safety Function	966,498	3,592,784	206,876
Public Works Administration	11,490	22,000	-
Fleet Maintenance	847,719	-	-
Total Public Safety	**15,860,169**	**21,966,404**	**21,862,337**
Total Police Fund	**$ 16,085,418**	**$ 22,088,327**	**$ 22,114,879**

Full-Time Equivalent 3 Year Comparison by Position

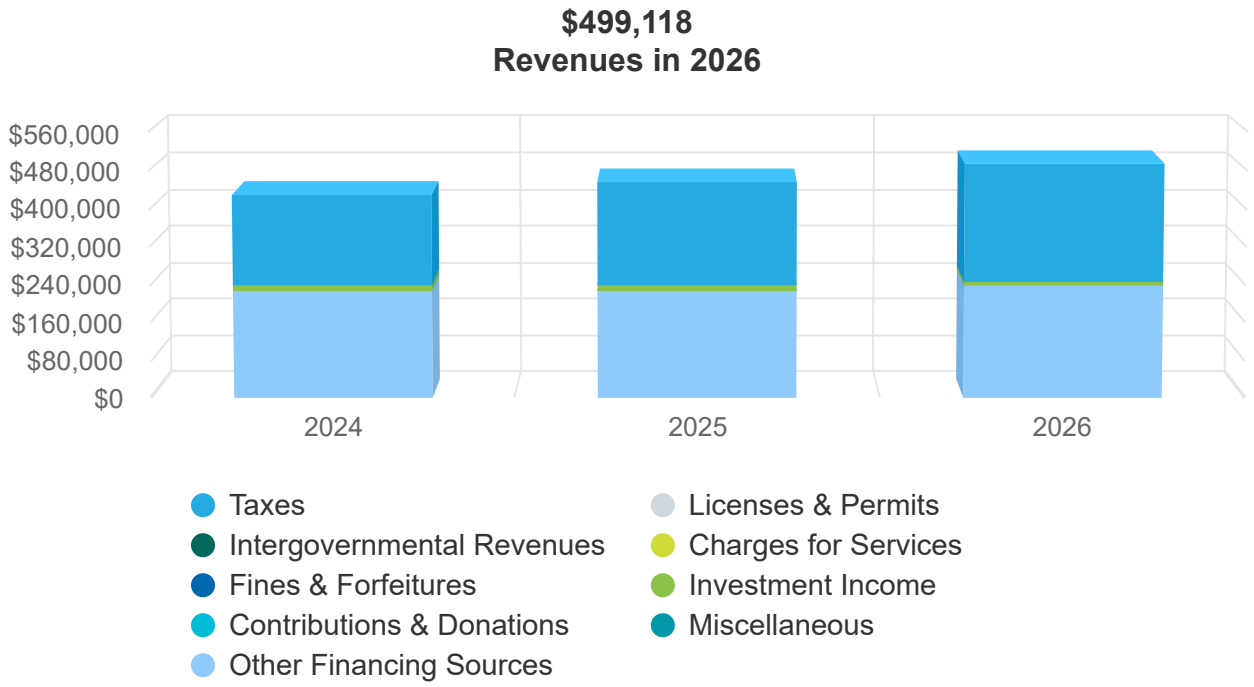
	FY2024	FY2025	FY2026
Police Fund			
Public Safety Administration	1.5	1.0	1.0
Police Admin	37.0	38.0	38.0
Police Support Services	11.0	11.0	13.0
Crime Investigation Division	31.0	32.0	32.0
Patrol	72.0	72.0	72.0
Fleet Maintenance	3.0	-	-
Total Police Fund	**155.5**	**154.0**	**156.0**

SEA ISLAND POLICE FUND (272)

Fund Description

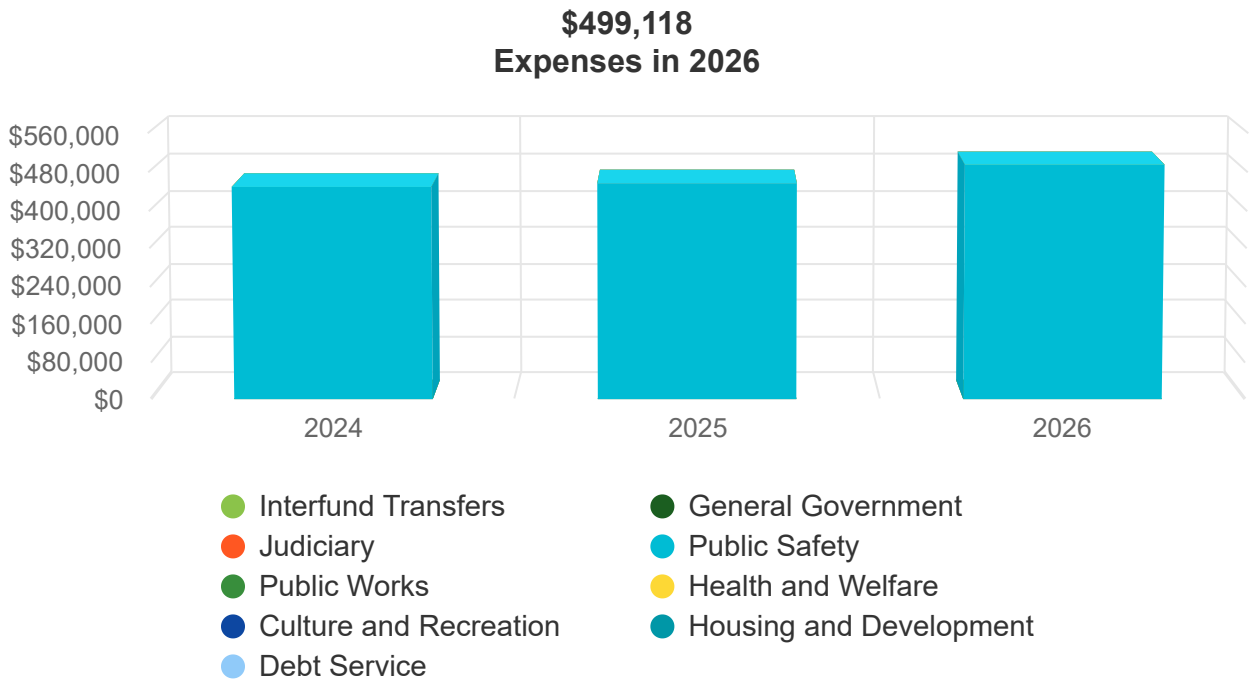
The Sea Island Police Fund reflects expenditures and revenue for the police substation on Sea Island. Fifty percent of the expenditures in this fund are funded through a transfer from the Police Services Fund and the other 50% are funded through a special millage rate paid by Sea Island residents.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 191,817	$ 221,285	$ 254,173
Intergovernmental Revenues	400	-	-
Investment Income	15,131	10,000	6,000
Other Financing Sources	225,249	227,091	238,945
Total Revenues	**$ 432,597**	**$ 458,376**	**$ 499,118**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Sea Island Police Fund			
Public Safety			
Patrol	$ 425,174	$ 389,092	$ 499,118
Public Safety Function	21,413	69,284	-
Fleet Maintenance	3,912	-	-
Total Public Safety	**450,499**	**458,376**	**499,118**
Total Sea Island Police Fund	**$ 450,499**	**$ 458,376**	**$ 499,118**

Full-Time Equivalent 3 Year Comparison by Position

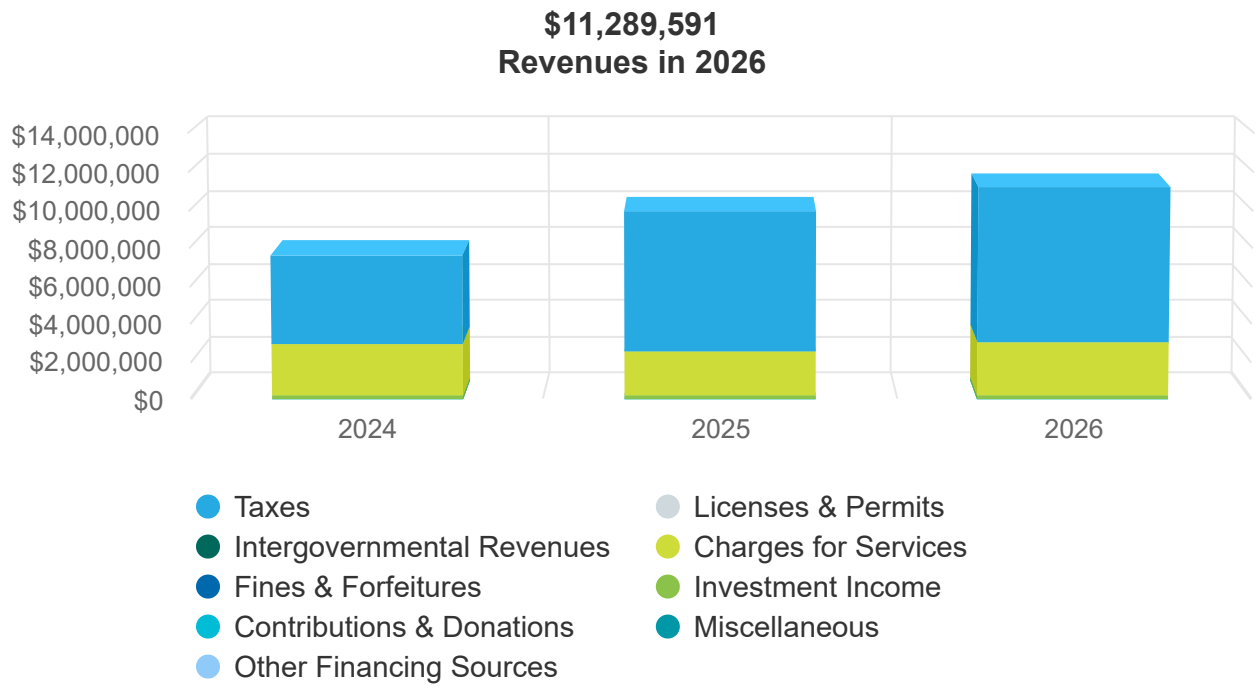
	FY2024	FY2025	FY2026
Sea Island Police Fund			
Patrol	4.0	4.0	4.0
Total Sea Island Police Fund	**4.0**	**4.0**	**4.0**

EMERGENCY MEDICAL SERVICES FUND (273)

Fund Description

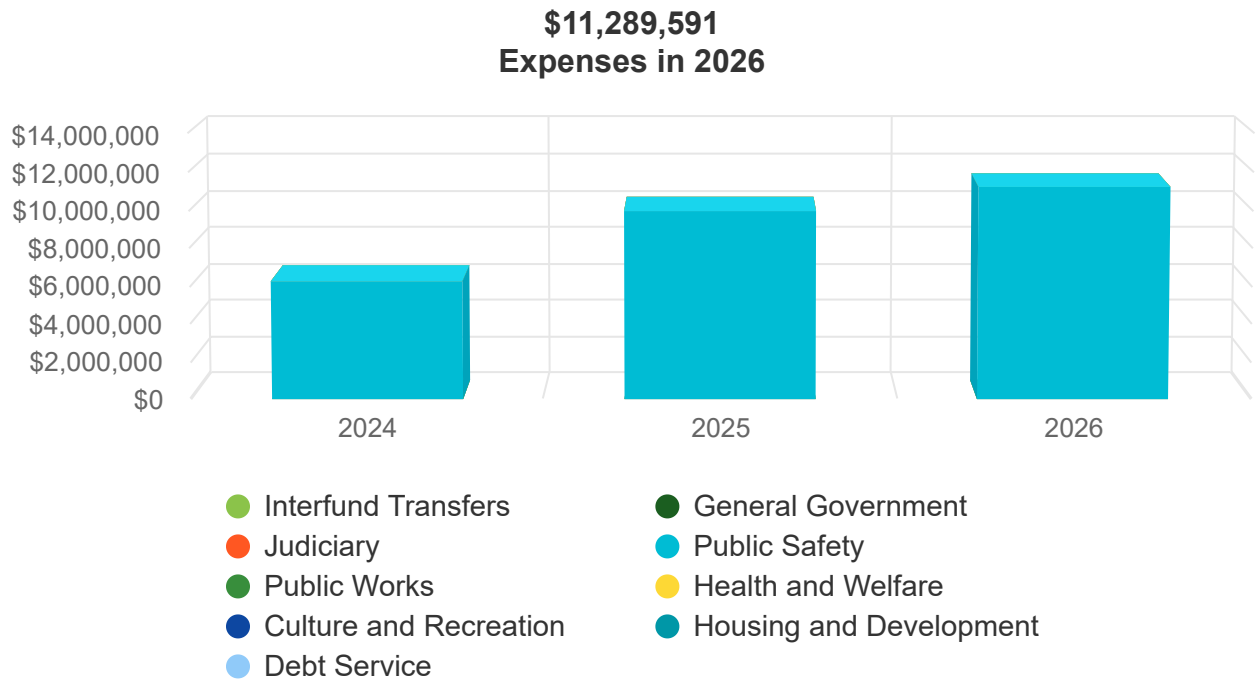
The Emergency Medical Services Fund was created in FY20 to account for expenditures and revenues for EMS services in the EMS tax districts.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 4,647,498	$ 7,506,100	$ 8,214,591
Intergovernmental Revenues	8,278	-	-
Charges for Services	2,744,148	2,350,000	2,900,000
Investment Income	210,604	175,000	175,000
Other Financing Sources	3,900	-	-
Total Revenues	**$ 7,614,428**	**$ 10,031,100**	**$ 11,289,591**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Emergency Medical Services Fund			
Public Safety			
Information Technology	$ 4,350	$ -	$ -
Emergency Medical Services	5,725,628	8,267,385	10,911,613
Public Safety Function	329,019	1,763,715	377,978
Fleet Maintenance	249,945	-	-
Total Public Safety	**6,308,942**	**10,031,100**	**11,289,591**
Total Emergency Medical Services Fund	**$ 6,308,942**	**$ 10,031,100**	**$ 11,289,591**

Full-Time Equivalent 3 Year Comparison by Position

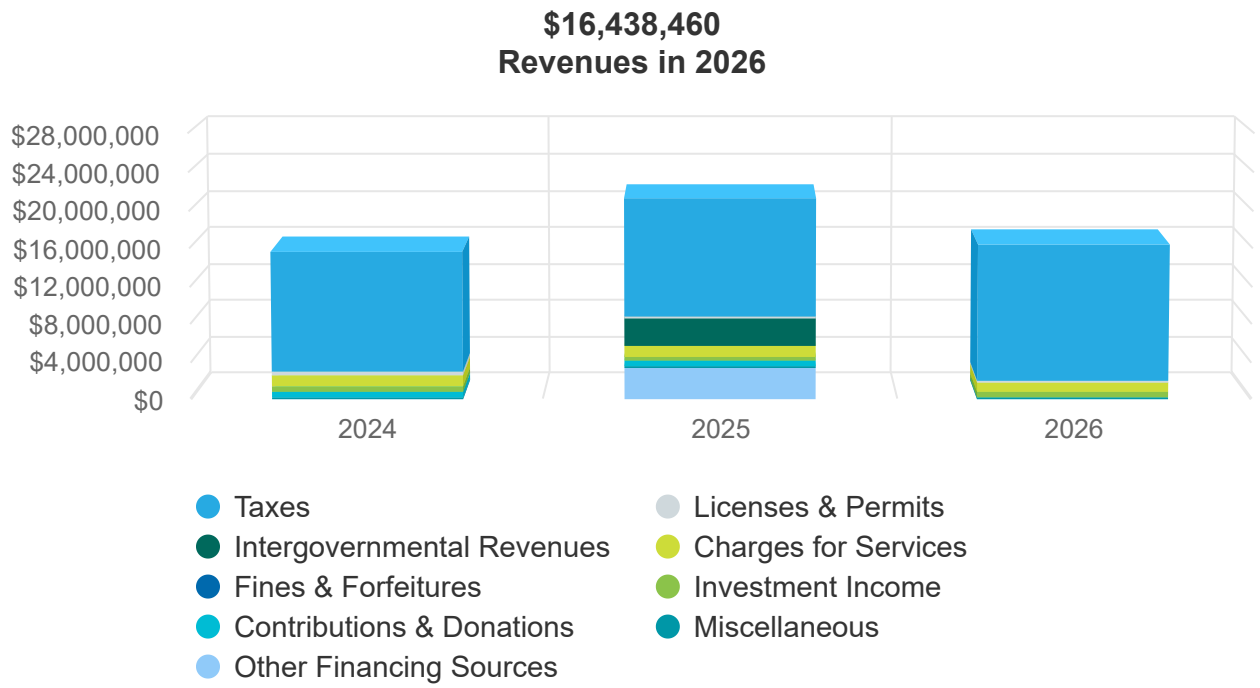
	FY2024	FY2025	FY2026
EMS Fund			
Emergency Medical Services	48.0	65.0	65.0
Fleet Maintenance	0.3	-	-
Total EMS Fund	**48.3**	**65.0**	**65.0**

ACCOMMODATION EXCISE TAX (275)

Fund Description

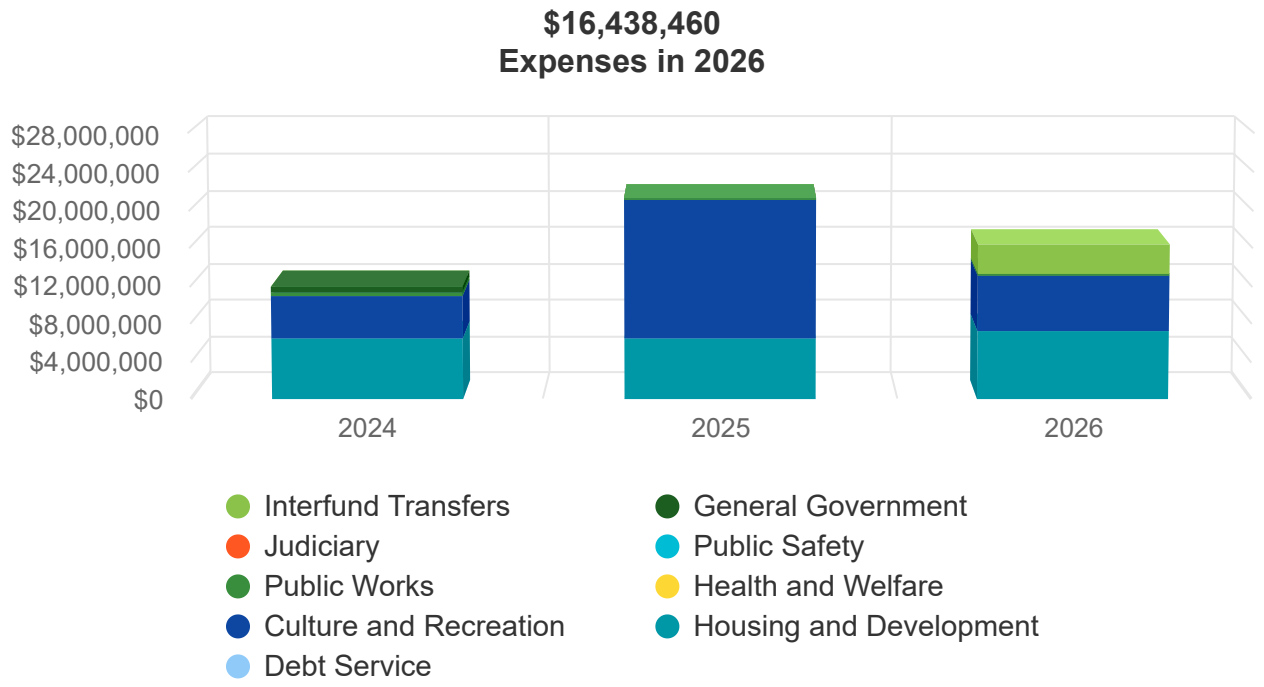
This fund reflects revenue from the 5% AET (bed tax) and funds recreation programs as well as transfers to the CVB for tourism-related programs in an amount of 50% of the tax collections.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 12,809,907	$ 12,560,000	$ 14,417,960
Licenses & Permits	222,400	209,541	220,000
Intergovernmental Revenues	-	3,000,000	-
Charges for Services	1,174,728	1,039,800	1,056,500
Investment Income	648,744	400,000	600,000
Contributions & Donations	657,191	625,000	-
Miscellaneous	154,664	159,690	144,000
Other Financing Sources	-	3,402,000	-
Total Revenues	**$ 15,667,634**	**$ 21,396,031**	**$ 16,438,460**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Accommodation Excise Tax Fund			
No Function			
Non-Departmental	$ 43,083	$ -	$ 3,159,376
Total No Function	**43,083**	**-**	**3,159,376**
General Government			
Licensing & Compliance	-	39,320	49,854
Information Technology	66,228	-	-
Facilities Management	543,874	-	-
Total General Government	**610,102**	**39,320**	**49,854**
Public Works			
Public Works Administration	83,118	92,000	-
Highways and Streets	190,905	50,400	100,000
Traffic Engineering	-	40,000	-
Total Public Works	**274,023**	**182,400**	**100,000**
Culture and Recreation			
Fleet Maintenance	27,911	-	-
Recreation Administration	-	832,000	35,000
Sport Facilities	132,697	130,000	-
Beach	265,803	367,384	646,218
Blythe Is. Regional Park	1,192,070	936,215	1,097,855
Neptune Park	319,516	701,832	830,527
Selden Park	771,806	885,562	852,680
Mallery Park	-	30,000	-
Parks Maintenance	763,632	875,585	964,438

Accommodation Excise Tax (275)

Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Engineering-Recreation Project	424,419	6,902,000	-
Recreation Function	614,976	3,058,619	1,410,837
Total Culture and Recreation	**4,512,830**	**14,719,197**	**5,837,555**
Housing and Development			
Community Dev Admin	86,553	-	-
Code Enforcement	51,575	205,114	91,195
Appropriation Econ Dev	6,386,209	6,250,000	7,200,480
Total Housing and Development	**6,524,337**	**6,455,114**	**7,291,675**
Total Accommodation Excise Tax Fund	**$ 11,964,375**	**$ 21,396,031**	**$ 16,438,460**

Full-Time Equivalent 3 Year Comparison by Position

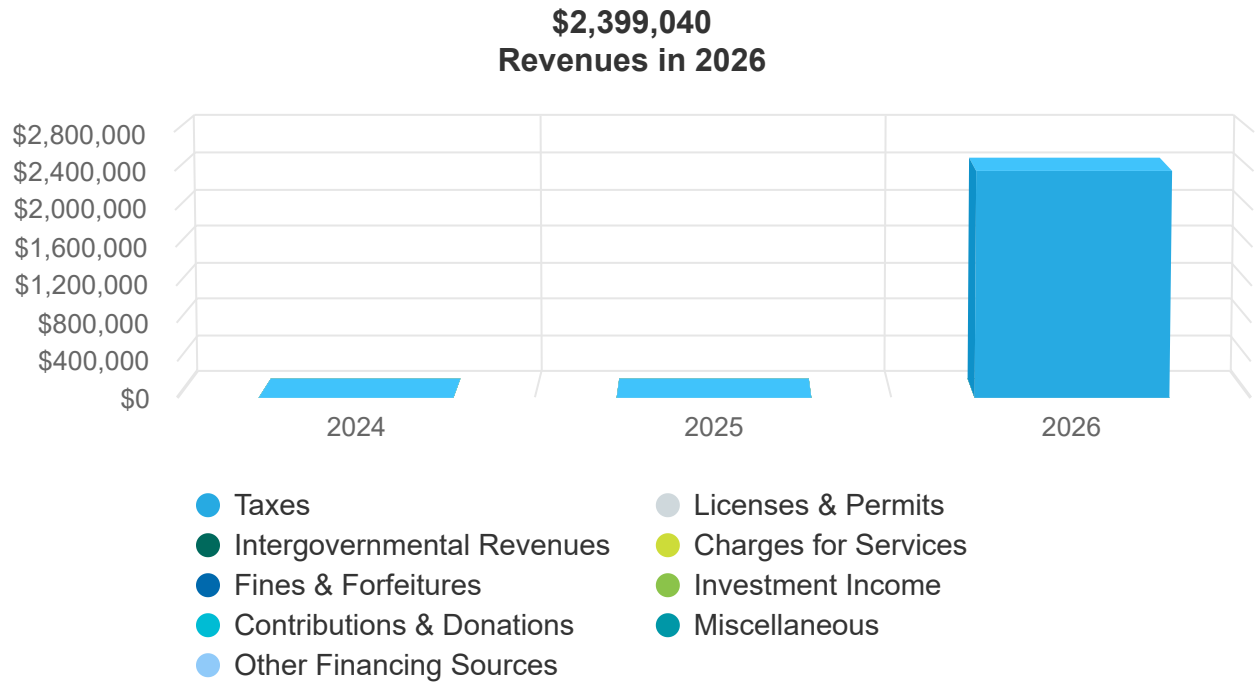
	FY2024	FY2025	FY2026
Accommodation Excise Tax			
Licensing & Compliance	-	0.5	0.5
Fleet Maintenance	0.1	-	-
Beach	21.0	22.0	22.0
Blythe Is. Regional Park	9.0	9.0	9.0
Neptune Park	32.0	30.0	30.0
Selden Park	13.0	14.0	14.0
Parks Maintenance	8.0	7.0	7.0
Code Enforcement	1.0	1.0	1.0
Total Accommodation Excise Tax	**84.1**	**83.5**	**83.5**

TOURISM PRODUCT DEVELOPMENT FUND (276)

Fund Description

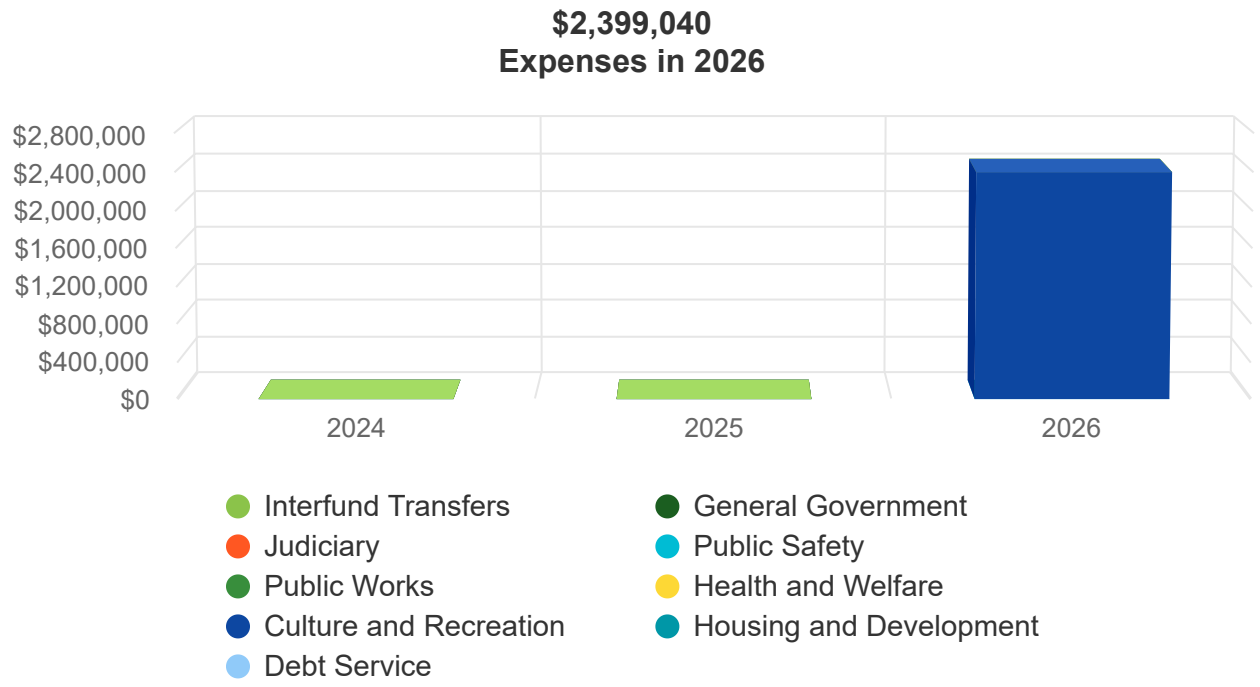
The Tourism Product Development (TPD) fund was established through an intergovernmental agreement between Glynn County and the Golden Isles Convention & Visitors Bureau in FY25 to separately account for 14.28% of the AET collections with funds designated to be used towards TPD projects.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ -	$ -	$ 2,399,040
Total Revenues	**$ -**	**$ -**	**$ 2,399,040**

Fund Expense by Category (Graph)



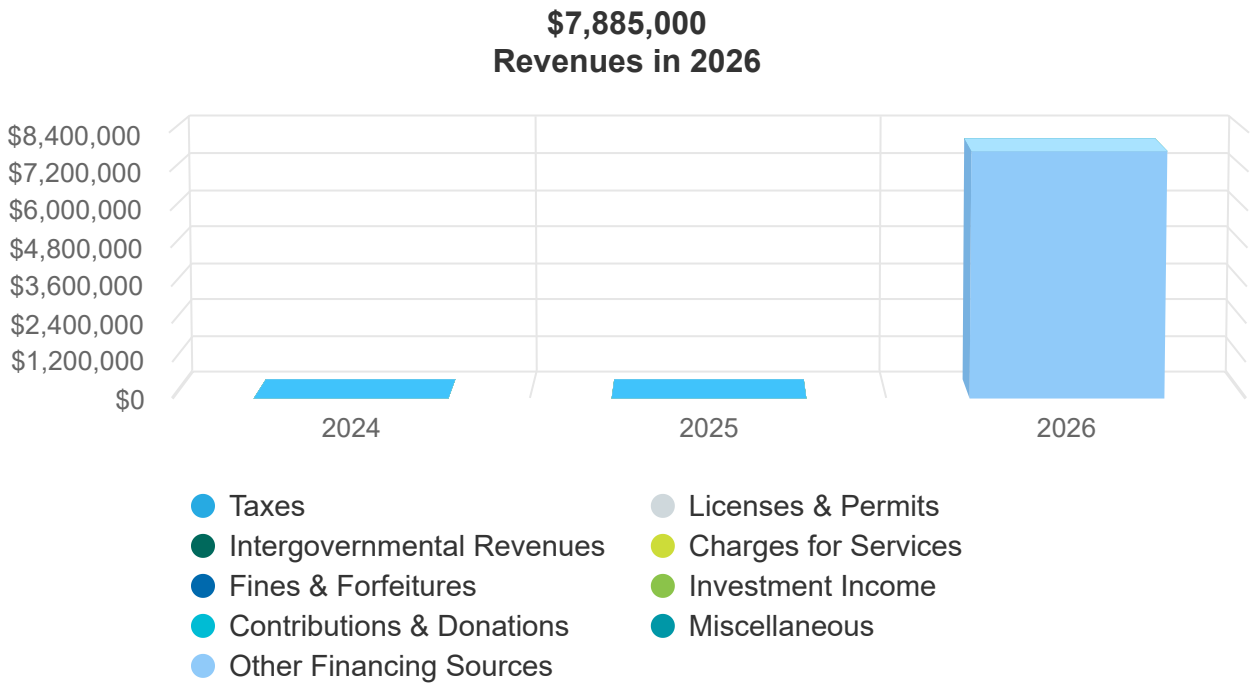
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Tourism Product Development Fund			
Culture and Recreation			
Non-Departmental	$ -	$ -	$ 2,399,040
Total Culture and Recreation	**-**	**-**	**2,399,040**
Total Tourism Product Development Fund	**$ -**	**$ -**	**$ 2,399,040**

ACCOMMODATION EXCISE TAX MULTI-YEAR FUND (277)

Fund Description

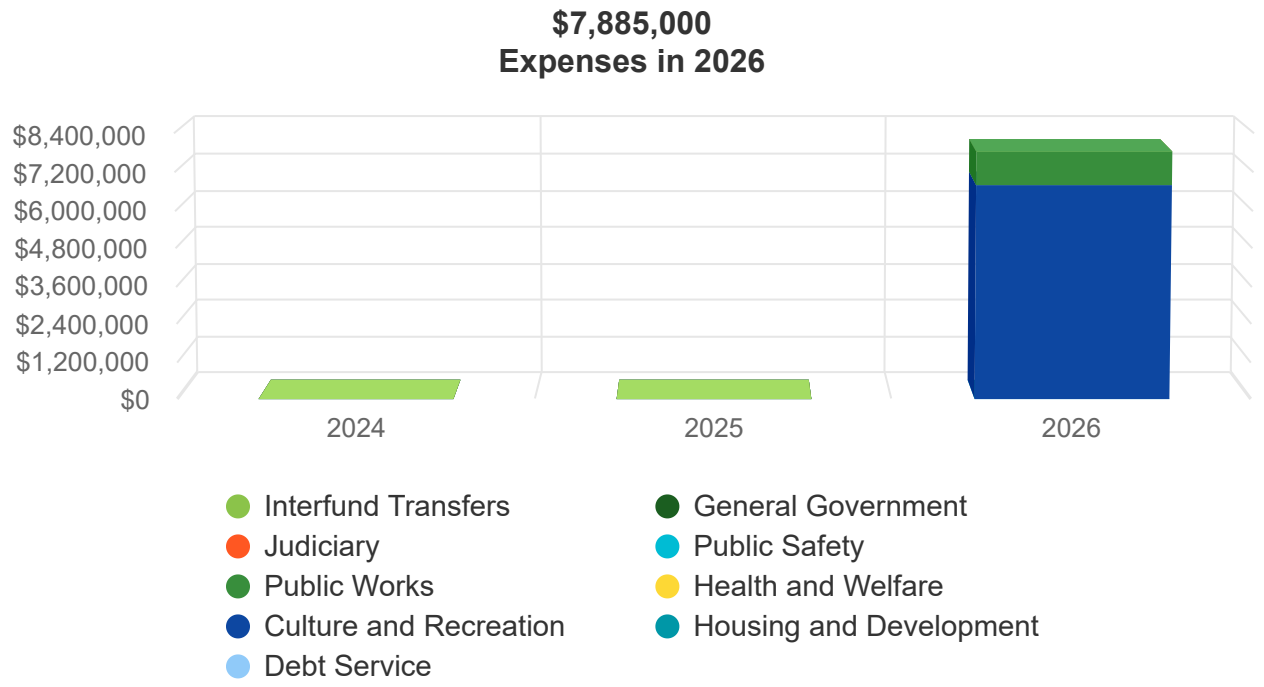
This multi-year fund was established in FY25 to account for all capital and projects funded with AET revenues.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Other Financing Sources	$ -	$ -	$ 7,885,000
Total Revenues	**$ -**	**$ -**	**$ 7,885,000**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Accommodation Excise Tax Multi-Year			
Public Works			
Traffic Engineering	$ -	$ -	$ 25,000
Engineering- PW Projects	-	-	1,050,000
Total Public Works	**-**	**-**	**1,075,000**
Culture and Recreation			
Sport Facilities	-	-	250,000
Selden Park	-	-	60,000
Engineering-Recreation Project	-	-	6,500,000
Total Culture and Recreation	**-**	**-**	**6,810,000**
Total Accommodation Excise Tax Multi-Year	**$ -**	**$ -**	**$ 7,885,000**

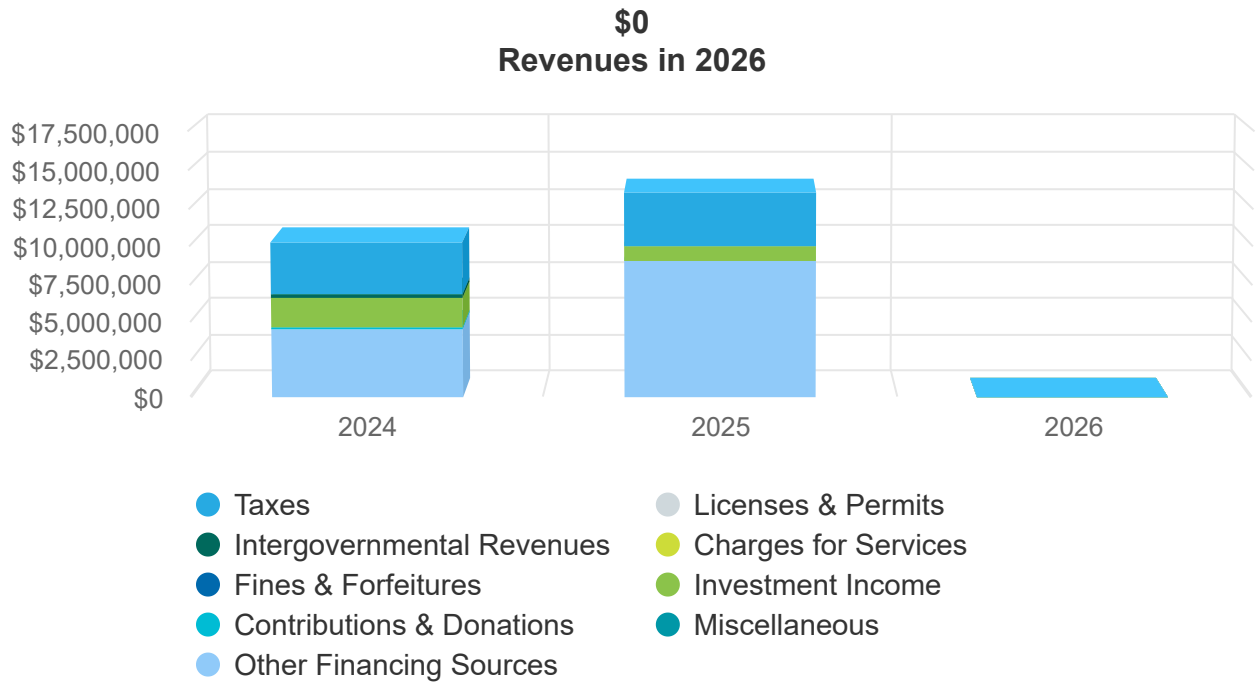
Fund Capital Budget

Capital Request	FY2026 Amount
SSI Tidal Pools Improvement Project	$ 1,500,000
SSI Marina Rehab Project	5,000,000
Frederica Road Traffic Improvements Project	700,000
SSI Pier Maintenance and Rehab Project	350,000
Selden Park Well	60,000
Mallery Park Improvements	200,000
Tennis Court Resurfacing Project	50,000
LED Speed Limit Signs	25,000
Total Budget	**$ 7,885,000**

Fund Description

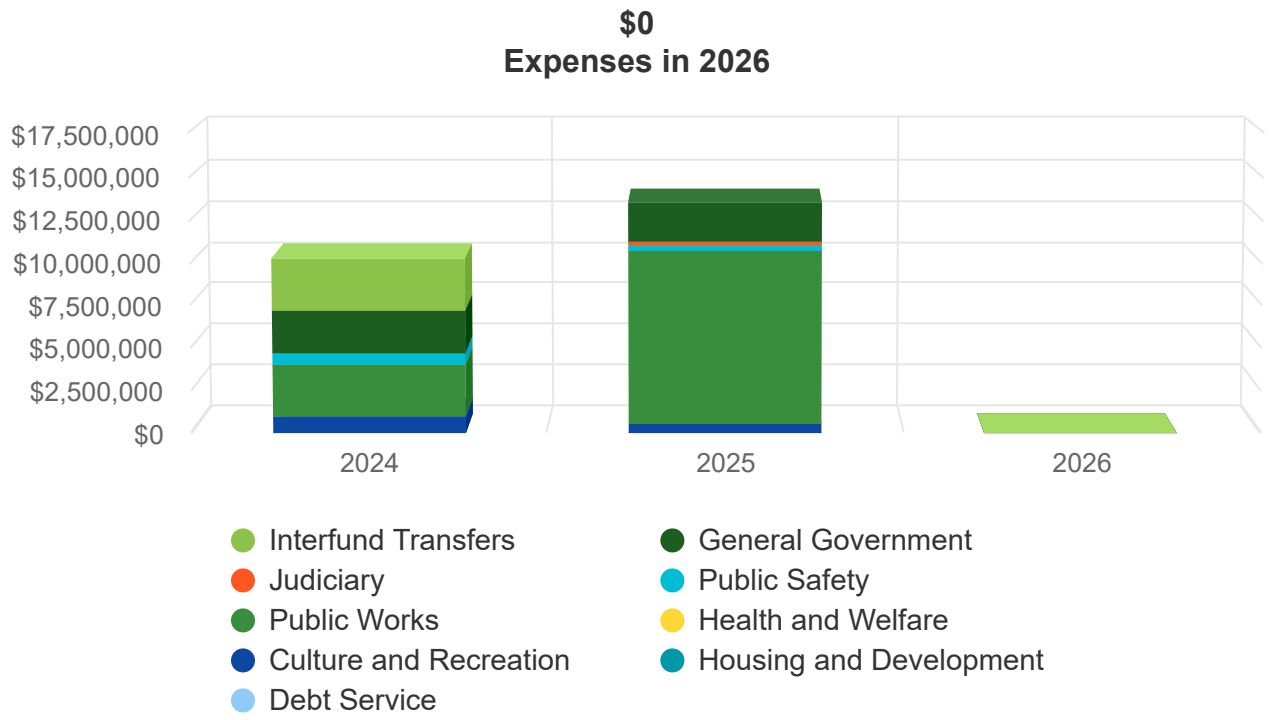
The Capital Projects Fund reflects major purchases of buildings, roads, and equipment. This fund was created in FY13.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 3,419,432	$ 3,557,200	$ -
Intergovernmental Revenues	291,361	-	-
Investment Income	1,880,924	1,000,000	-
Contributions & Donations	166,000	-	-
Other Financing Sources	4,504,572	9,000,000	-
Total Revenues	**$ 10,262,289**	**$ 13,557,200**	**$ -**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Capital Projects Fund			
No Function			
Non-Departmental	$ 3,000,000	$ -	$ -
Total No Function	**3,000,000**	**-**	**-**
General Government			
Finance	13,517	-	-
Information Technology	1,395,812	913,457	-
Geographical Info Services	-	64,800	-
Tax Commissioner	-	50,000	-
Facilities Management	1,153,068	1,240,000	-
Total General Government	**2,562,397**	**2,268,257**	**-**
Judiciary			
Juvenile Court	-	195,063	-
Total Judiciary	**-**	**195,063**	**-**
Public Safety			
Sheriffs Administration	587,602	310,000	-
Detention Management	19,729	-	-
Jail Complex Operations	-	40,000	-
Animal Control	24,405	-	-
Emergency Management	31,753	-	-
Total Public Safety	**663,489**	**350,000**	**-**

Capital Projects Fund (315)

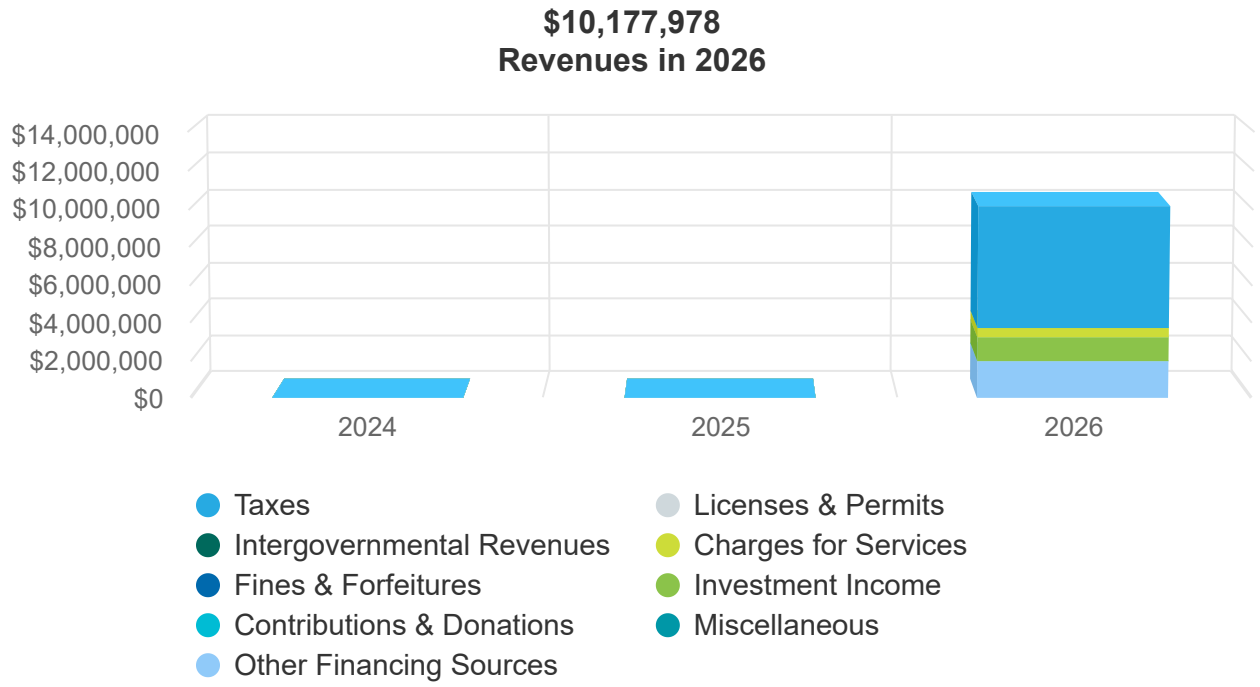
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Public Works			
Public Works Administration	201,918	-	-
Highways and Streets	83,811	70,000	-
Drainage	1,815,020	-	-
Traffic Engineering	-	84,000	-
Engineering- PW Projects	939,517	6,265,000	-
Public Works Function	-	3,744,880	-
Total Public Works	**3,040,266**	**10,163,880**	**-**
Culture and Recreation			
Recreation Administration	555,160	25,000	-
Sport Facilities	209,018	-	-
Beach	7,669	-	-
Blythe Is. Regional Park	113,230	-	-
Parks Maintenance	47,644	145,000	-
Brunswick Library	27,868	410,000	-
Total Culture and Recreation	**960,589**	**580,000**	**-**
Total Capital Projects Fund	**$ 10,226,741**	**$ 13,557,200**	**$ -**

CAPITAL PROJECTS MULTI-YEAR FUND (316)

Fund Description

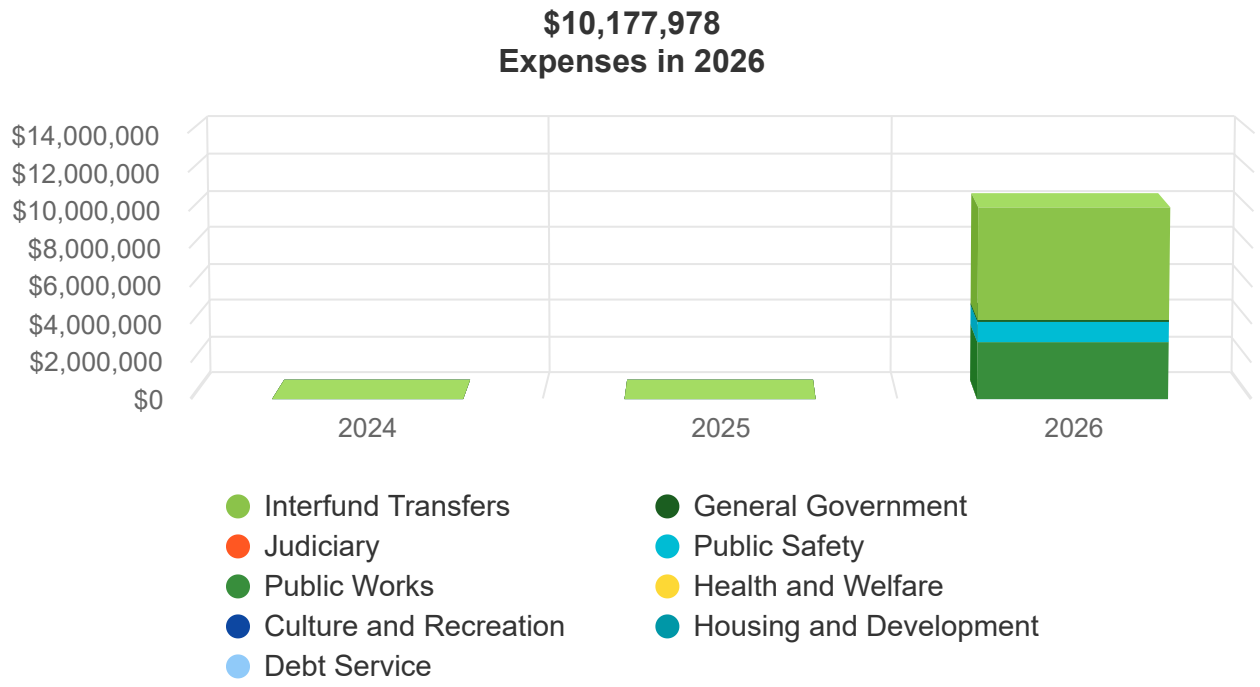
The Capital Projects Multi-Year Fund includes major construction projects, including road improvements, drainage improvements, and some equipment purchases. This fund was created in FY25 and will account for new capital projects beginning in FY26.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ -	$ -	$ 6,448,970
Charges for Services	-	-	450,000
Investment Income	-	-	1,300,000
Other Financing Sources	-	-	1,979,008
Total Revenues	**$ -**	**$ -**	**$ 10,177,978**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Capital Projects Multi-Year Fund			
No Function			
Non-Departmental	$ -	$ -	$ 6,014,768
Total No Function	**-**	**-**	**6,014,768**
General Government			
Geographical Info Services	-	-	23,000
Total General Government	**-**	**-**	**23,000**
Public Safety			
Police Admin	-	-	23,000
Jail Complex Operations	-	-	40,500
Fire	-	-	88,800
Engineering- PS Projects	-	-	600,000
Emergency Medical Services	-	-	265,810
Animal Control	-	-	77,100
Total Public Safety	**-**	**-**	**1,095,210**
Public Works			
Traffic Engineering	-	-	95,000
Engineering- PW Projects	-	-	2,950,000
Total Public Works	**-**	**-**	**3,045,000**
Total Capital Projects Multi-Year Fund	$ -	$ -	$ 10,177,978

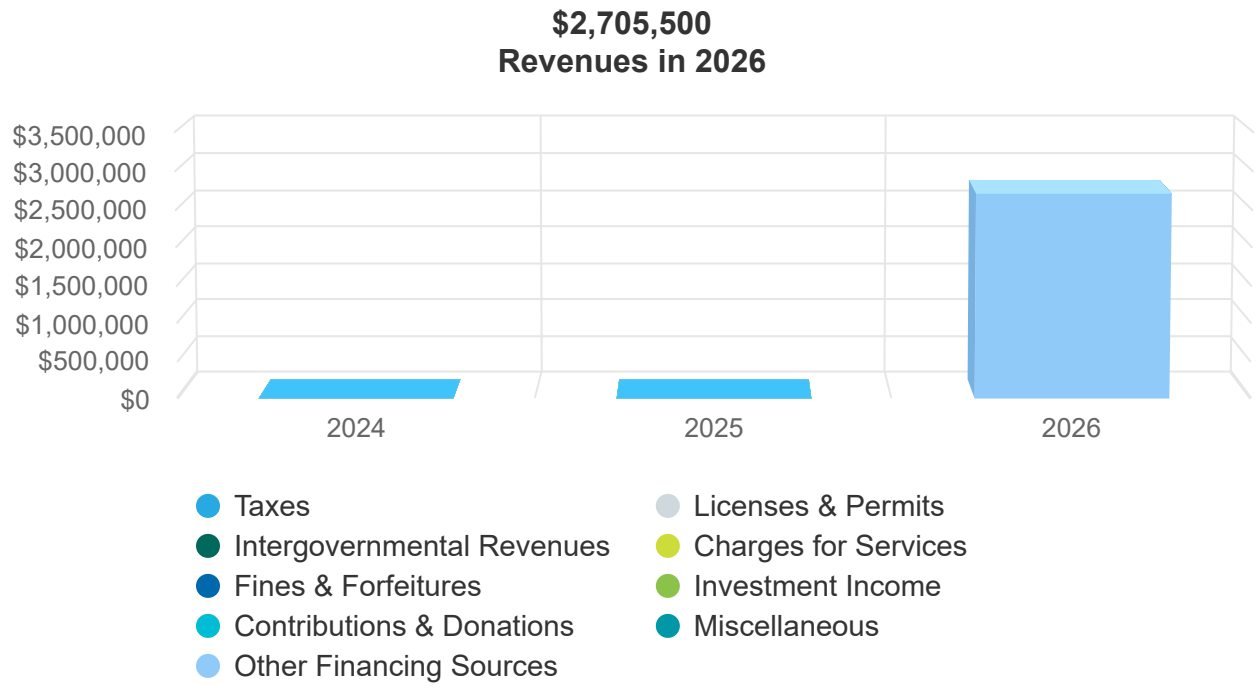
Fund Capital Budget

Capital Request		FY2026 Amount
Shade Canopy Project	$	77,100
Emergency Medical Equipment - Remount Ambulances		265,810
4th Street Right Turn Lane Extension at Highway 17		300,000
ROW Improvements Millennium Project		1,600,000
German Village ROW Improvements		275,000
German Village Unimproved ROW Plan		125,000
Cameron Place Drainage Outfall Canal Construction		650,000
4th Fire Bay New Fire Station Project		600,000
Confined Space Communications Equipment		12,800
Confined Space Emergency Escape Air Kits		11,000
Emergency Extrication Equipment		65,000
Unmanned Aerial Vehicle (Drone)		23,000
Water Heater Replacements		40,500
Drone Program		23,000
Traffic Signal UPS (Auxiliary Power Supply) Phase 2 of 3		95,000
Total Budget	**$**	**4,163,210**

Fund Description

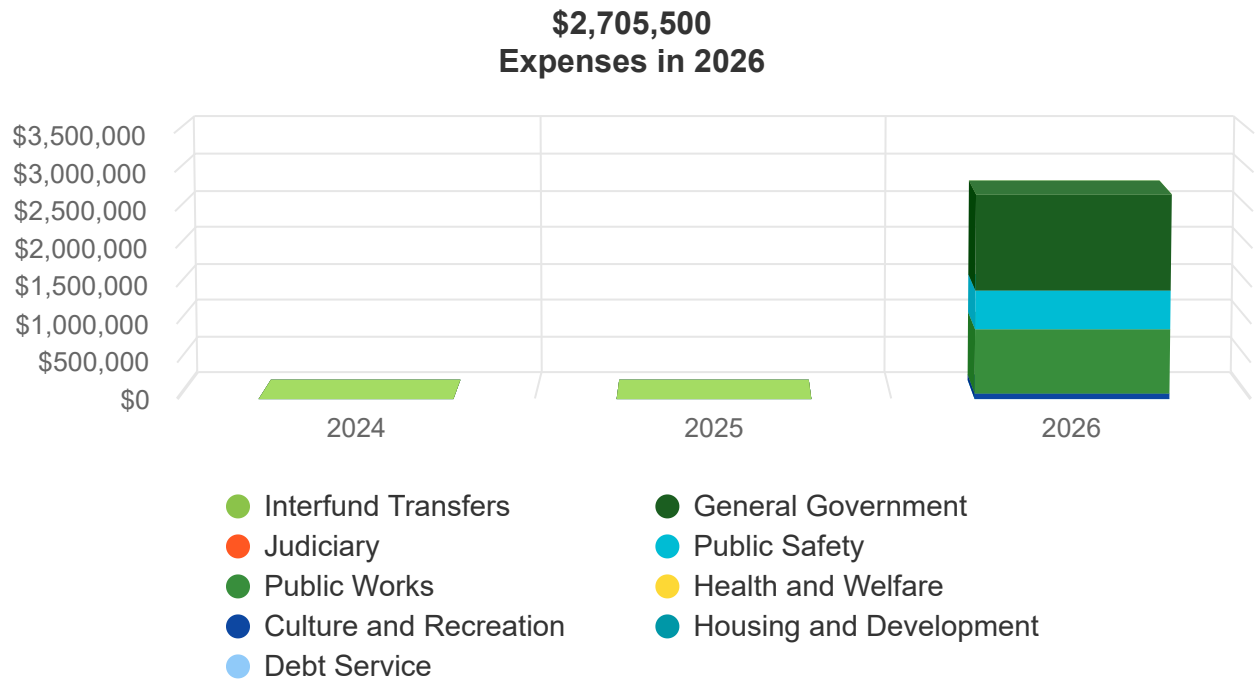
The Facilities Projects Multi-Year Fund contains major purchases and upgrades of facilities that are overseen by the Facilities Department. This fund was created in FY25 and will account for all facilities related capital projects beginning in FY26. Unused facilities capital and operational funds will be accumulated in this fund to assist with major future purchases such as HVAC replacements, roof replacements and other major upgrades.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Other Financing Sources	$ -	$ -	$ 2,705,500
Total Revenues	**$ -**	**$ -**	**$ 2,705,500**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Facilities Capital Multi-Year Fund			
General Government			
Property Tax Appraisal	$ -	$ -	$ 75,000
Facilities Management	-	-	1,195,000
Total General Government	**-**	**-**	**1,270,000**
Public Safety			
Police Admin	-	-	209,500
Fire	-	-	307,500
Total Public Safety	**-**	**-**	**517,000**
Public Works			
Engineering- PW Projects	-	-	848,500
Total Public Works	**-**	**-**	**848,500**
Culture and Recreation			
Selden Park	-	-	60,000
Brunswick Library	-	-	10,000
Total Culture and Recreation	**-**	**-**	**70,000**
Total Facilities Capital Multi-Year Fund	**$ -**	**$ -**	**$ 2,705,500**

Fund Capital Budget

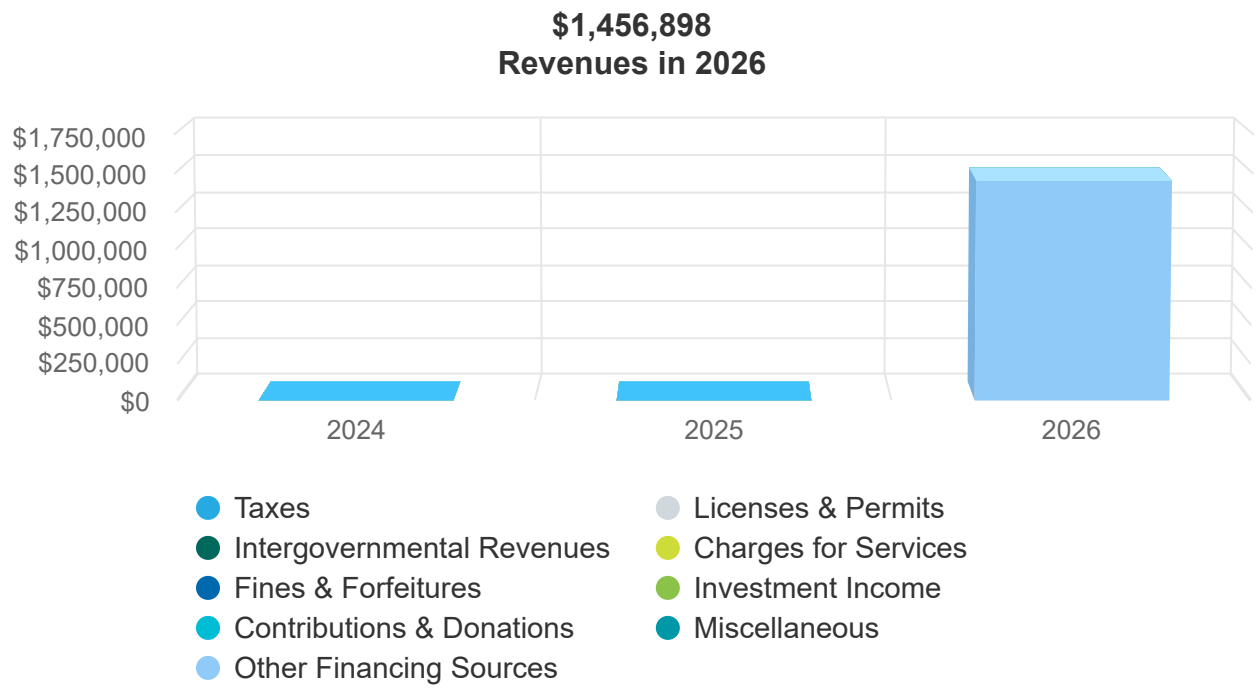
Capital Request		FY2026 Amount
Create Additional Office/Staff Space at the Brunswick Library	$	10,000
Juvenile Justice Center Right in / Right out Project		98,500
FFE Juvenile Justice Center		750,000
Pate Renovation Phase I Furniture		35,000
Magistrate Court Parapet Wall Varal Flashing Sealing		100,000
Magistrate Courthouse Roof Replacement		700,000
Pate Electrical Hookup for Building Generator		85,000
Portable Generators & Switches		150,000
Resurface Marble at Magistrate Courthouse		50,000
Engineering Space Office Needs		25,000
Public Works Supervisor Bathrooms & Office Space		50,000
EMS/ Fire Emergency Vehicle Covered Parking		7,500
Fire Station #2 Generator		80,000
Fire Station #3 Generator		85,000
Fire Station #4 Electrical Power Upgrade for Gear Dryer		25,000
Fire Station 2 Floor Covering		18,000
Fire Station 3 Facade Painting		19,000
Fire Station 3 Floor Covering		18,000
Fire Station 4 Bay Painting		15,000
FY26- Fire Station #8 Removal of Exhaust system & install high volume		40,000
Public Safety Building Interior Painting, Lobby & 1st floor upgrades		190,000
GCPD/EMA Emergency Vehicle Covered Parking		7,500
Floor covering replacement at the Public Safety Bldg		12,000
Property Appraisal Office Remodel		75,000
Selden Park Building Upgrade		40,000
Selden Park Maintenance Shed Flooring		20,000
Total Budget	**$**	**2,705,500**

IT PROJECTS MULTI-YEAR FUND (318)

Fund Description

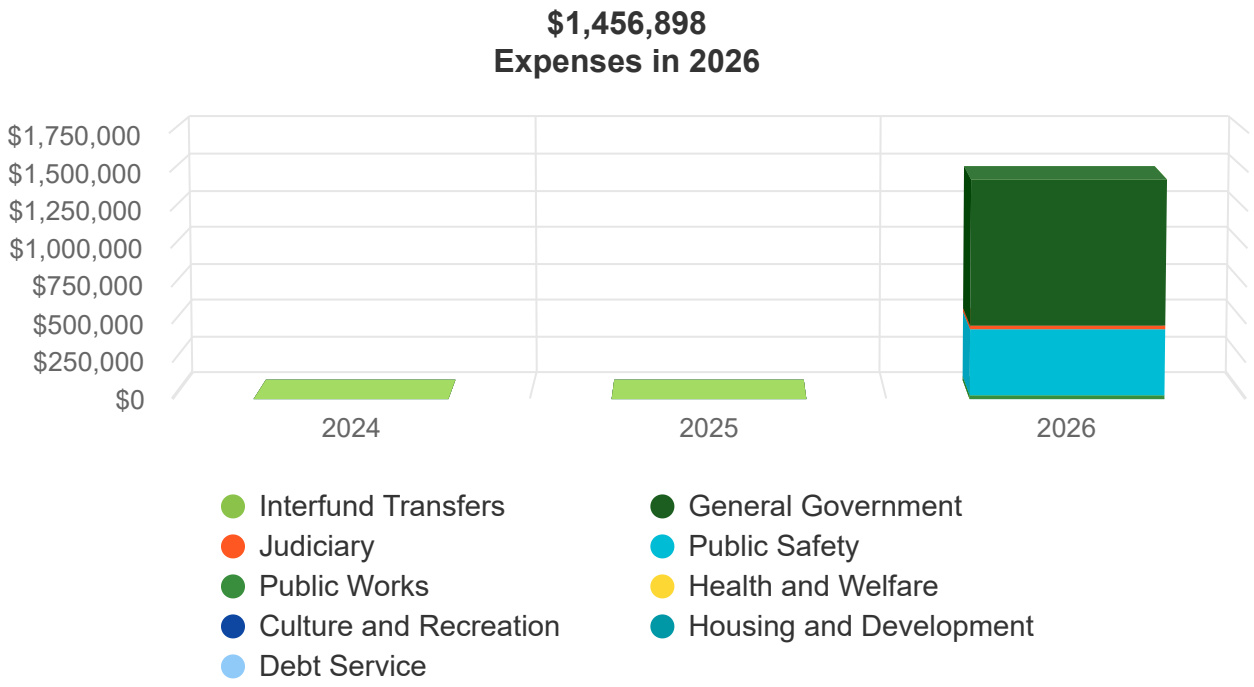
The Information Technology Multi-Year Fund accounts for capital software, hardware and technological purchases. This fund was created in FY25 and will account for all IT capital purchases beginning in FY26. Unused capital and operational funds will be accumulated in this fund to assist with future information technology upgrades and replacements of major technology needs, such as servers, hardware, infrastructure and software replacements.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Other Financing Sources	$ -	$ -	$ 1,456,898
Total Revenues	**$ -**	**$ -**	**$ 1,456,898**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
IT Projects Multi-Year Fund			
General Government			
Information Technology	$ -	$ -	$ 941,268
Engineering Services	-	-	27,000
Total General Government	**-**	**-**	**968,268**
Judiciary			
Probate Court	-	-	20,000
Total Judiciary	**-**	**-**	**20,000**
Public Safety			
Police Admin	-	-	64,130
Crime Investigation Division	-	-	5,000
Jail Complex Operations	-	-	342,000
Fire	-	-	37,500
Total Public Safety	**-**	**-**	**448,630**
Public Works			
Fleet Maintenance	-	-	20,000
Total Public Works	**-**	**-**	**20,000**
Total IT Projects Multi-Year Fund	**$ -**	**$ -**	**$ 1,456,898**

Fund Capital Budget

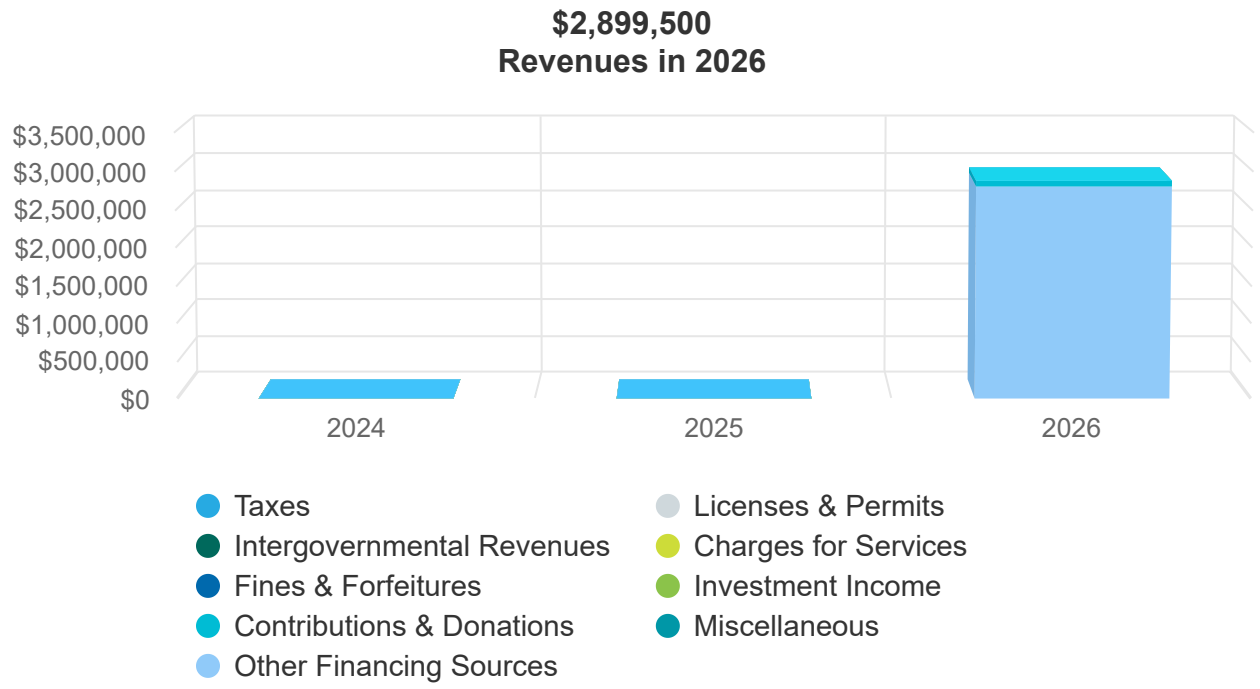
Capital Request		FY2026 Amount
Investigative Software	$	5,000
Total Station		27,000
Fire Station Security Cameras		20,000
Mobile Laptops		17,500
Faster for Fleet Operation and Management		20,000
Inter-Datacenter connected Network Switches		90,000
Datacenter Core Fabric Network Switches		335,000
Digital Documentation and Scanning		100,000
IASWorld - Tax and CAMA System FY25 Payment Schedule		416,268
Sheriff's Office & Courthouse Access Control		300,000
GCSO UPS Battery Replacement		42,000
CaseGuard Software		8,130
Guardian Background Software		24,000
E-Citation Software		32,000
Probate Court Recording System		20,000
Total Budget	**$**	**1,456,898**

FLEET CAPITAL MULTI-YEAR FUND (319)

Fund Description

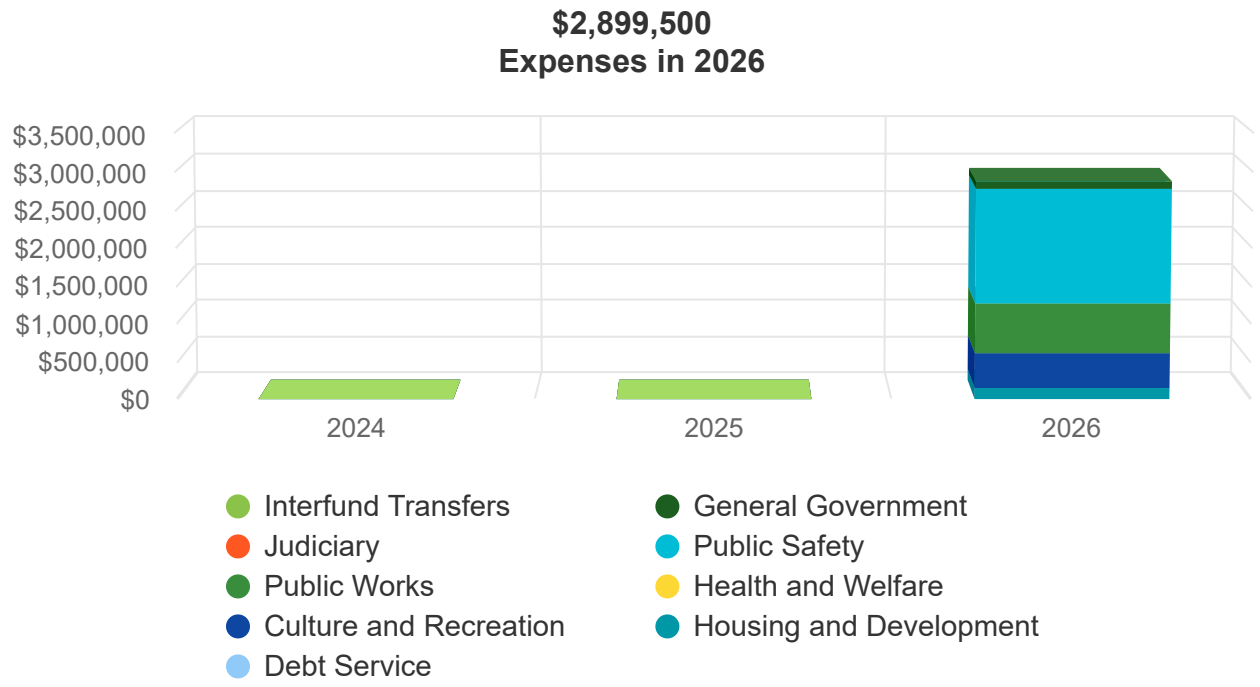
The Fleet Capital Multi-Year Fund accounts for capital software, hardware and technological purchases. This fund was created in FY25 and will account for all IT capital purchases beginning in FY26. Unused capital and operational funds will be accumulated in this fund to assist with future information technology upgrades and replacements of major technology needs, such as servers, hardware, infrastructure and software replacements.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Contributions & Donations	$ -	$ -	$ 75,000
Other Financing Sources	-	-	2,824,500
Total Revenues	**$ -**	**$ -**	**$ 2,899,500**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Fleet Capital Multi-Year Fund			
General Government			
Information Technology	$ -	$ -	$ 60,000
Engineering Services	-	-	44,000
Total General Government	**-**	**-**	**104,000**
Public Safety			
Police Admin	-	-	25,000
Police Support Services	-	-	852,000
Patrol	-	-	134,500
Sheriffs Administration	-	-	290,000
Fire	-	-	225,000
Total Public Safety	**-**	**-**	**1,526,500**
Public Works			
Highways and Streets	-	-	450,000
Drainage	-	-	200,000
Total Public Works	**-**	**-**	**650,000**
Culture and Recreation			
Sport Facilities	-	-	170,000
Beach	-	-	13,000
Parks Maintenance	-	-	142,000
Brunswick Library	-	-	150,000
Total Culture and Recreation	**-**	**-**	**475,000**

Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Housing and Development			
Building Inspection	-	-	112,000
Planning	-	-	32,000
Total Housing and Development	**-**	**-**	**144,000**
Total Fleet Capital Multi-Year Fund	**$ -**	**$ -**	**$ 2,899,500**

Fund Capital Budget

Capital Request	FY2026 Amount
Beach ATV	$ 13,000
SCAG Mower Replacement	22,000
Outreach Bookmobile Request	150,000
Condemnation Coordinator Vehicle	32,000
Truck Replacements (2)	80,000
550 Chassis with Dump Bed Replacements (2)	200,000
Construction Inspector Truck	44,000
Asst. Fire Chief Vehicle	55,000
Battalion Chief Vehicle	90,000
Fire Inspector Vehicle Replacement	55,000
Hazardous Materials Trailer	25,000
Replacement Public Works Truck	315,000
Public Works replacement UTV	30,000
Public Works Right of Way Mowing Tractor Replacement	105,000
IT Vehicle Replacement	60,000
Two Ford Mustangs (Traffic Division Vehicles)	134,500
P&Z Vehicle	32,000
Polaris Side by Side	25,000
Police Pursuit Vehicles	852,000
Pursuit Vehicles (4) Sheriff's Office	290,000
TORO Mower Replacement	50,000
Truck Replacement	200,000
Utility Vehicle Replacement	40,000
Total Budget	**$ 2,899,500**

DEBT SERVICE FUND (425)

Fund Description

The Debt Service Fund is used to account for the accumulation of resources to meet current and future long-term debt service requirements such as capital lease obligations, bond principal, interest and related costs. Long-term debt will be used for construction, rehabilitation, or acquisitions of infrastructure and other assets; refinancing existing debt obligations; or to reduce unfunded accrued liabilities associated with pension obligations or other post-employment benefits. Long-term debt will not be used to finance current operations or for routine repairs and maintenance issues.

The County currently has the following outstanding debt as of June 30, 2024.

The County has entered into an intergovernmental lease agreement with the Brunswick and Glynn County Development Authority and has an unconditional obligation to provide sufficient funds for debt service payments for the Authority's Series 2016 $6.09 million revenue bonds. Payments from the Gateway Behavioral Health Services rental agreement are used to fund the debt service.

In FY15, the County issued Series 2015A QECB bonds in the amount of $7,170,000 for the main purpose of energy conservation improvements. The Debt Service Fund accumulated the principal balloon payment amount for this series which was paid during FY25 and these bonds are now paid off.

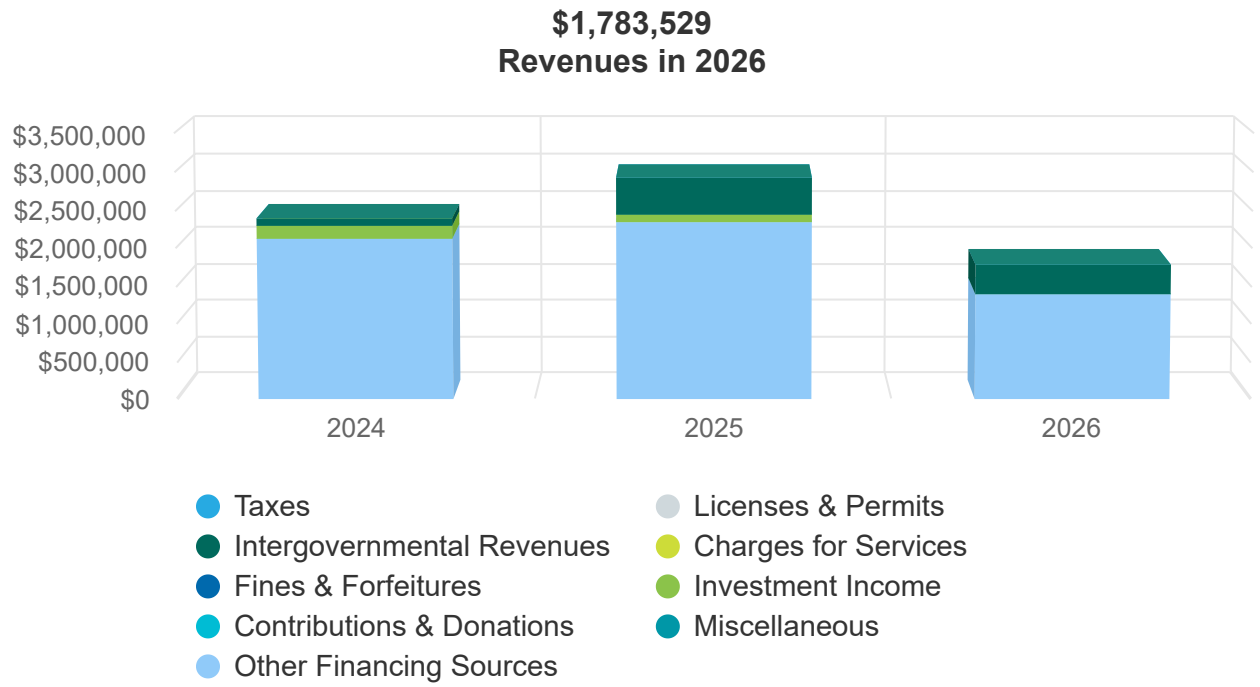
During FY20, the County issued two Series of revenue refunding bonds in an aggregate amount of $9,610,000. Series 2020A in the amount of $6,005,000 refinanced the Series 2015B bonds for airport improvements. The Series 2020B bonds totaling $3,605,000 refinanced two fire truck leases that were outstanding at the end of FY19.

In addition to the outstanding debt above, the Debt Service Fund is also used to accumulate resources to pay capital lease payments, of which the County has one outstanding as of June 30, 2024, a lease purchase of a Financial ERP system.

The Standard and Poor's Rating on recent bonds issued for the County was "AAAm". This rating was assigned due to Glynn County's strong budgetary flexibility, supported by very strong liquidity, and experienced management.

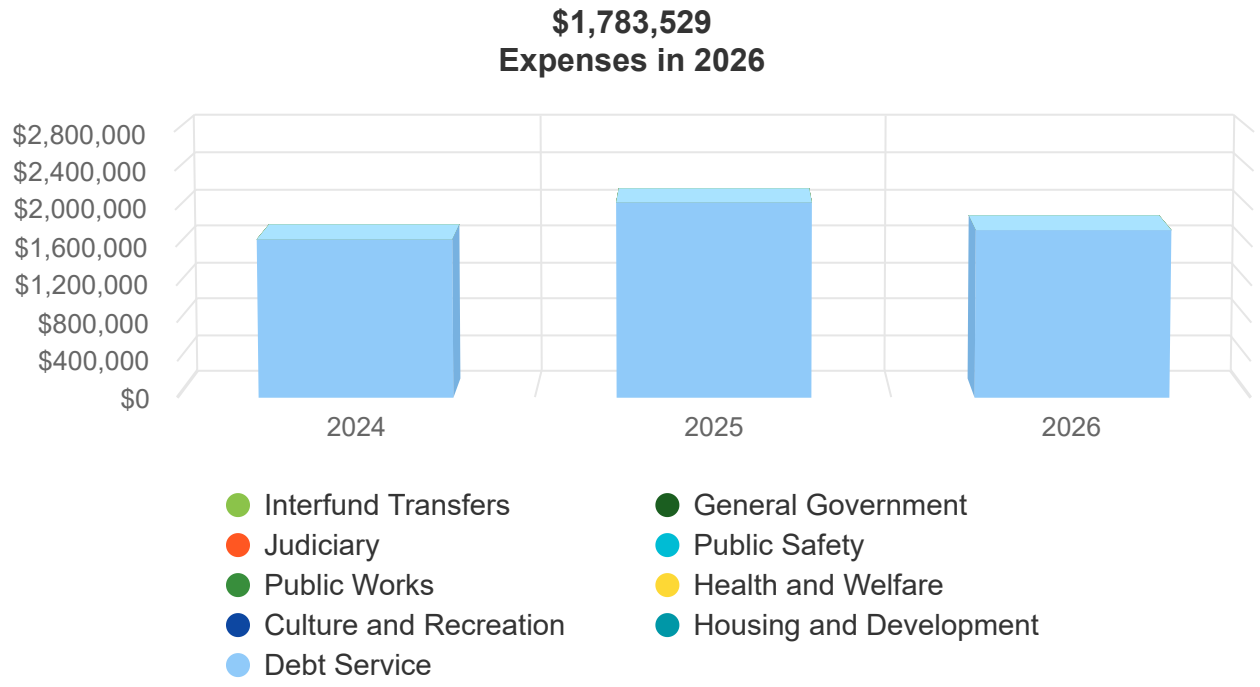
The County has no general obligation debt.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ 97,358	$ 491,300	$ 396,050
Investment Income	155,169	110,000	-
Other Financing Sources	2,141,231	2,342,655	1,387,479
Total Revenues	**$ 2,393,758**	**$ 2,943,955**	**$ 1,783,529**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Debt Service Fund			
Debt Service			
Debt Service	$ 1,685,844	$ 2,081,596	$ 1,783,529
Total Debt Service	**1,685,844**	**2,081,596**	**1,783,529**
Total Debt Service Fund	**$ 1,685,844**	**$ 2,081,596**	**$ 1,783,529**



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Legal Debt Margin

Legal Debt Margin Information

Last Ten Fiscal Years

	2015	2016	2017	2018
Debt limit	$ 418,846,680	$ 433,622,743	$ 454,381,251	$ 460,414,146
Total net debt applicable to limit	-	-	-	-
Legal debt margin	**$ 418,846,680**	**$ 433,622,743**	**$ 454,381,251**	**$ 460,414,146**
Total net debt applicable to the limit as a percentage of debt limit	**-%**	**-%**	**-%**	**-%**

The Constitutional debt limitation of 10 percent of total assessed property values applies to all general obligation bonds authorized. Additional general obligation bonds may be authorized to be issued if so approved by a majority of those voting in an election held for that purpose. Glynn County has no general obligation bonds authorized but unissued.

2019	2020	2021	2022	2023	2024
$ 460,781,048	$ 479,471,420	$ 507,408,362	$ 594,556,530	$ 665,381,670	$ 665,381,670
-	-	-	-	-	-
$ 460,781,048	**$ 479,471,420**	**$ 507,408,362**	**$ 594,556,530**	**$ 665,381,670**	**$ 665,381,670**
-%	**-%**	**-%**	**-%**	**-%**	**-%**

Legal Debt Margin Calculation for Fiscal Year 2024		
Assessed value	$	6,653,817
Less: Exemptions for Bond Purposes		-
Total assessed value		**6,653,817**
Debt Limit (10% of net assessed value)		665,382
General Obligation Bonds		-
Amount set aside for repayment of general obligation debt		-
Total Net Debt Applicable to Limit		**-**
Legal Debt Margin	**$**	**665,382**

(concluded)

Ratios of Outstanding Debt

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

	Governmental Activities				Business-type Activities				
Fiscal Year	Contractual Obligations	Capital Leases	Lease Liabilities	Subscription Liabilities	Capital Leases	Subscription Liabilities	Total Primary Government	Percentage of Personal Income	Per Capita[1]
2015	19,959,714	4,538,666	-	-	48,153	-	24,546,533	0.76%	299
2016	21,505,656	6,635,527	-	-	29,849	-	28,171,032	0.82%	337
2017	20,895,921	6,118,436	-	-	14,361	-	27,028,718	0.77%	320
2018	24,808,858	9,420,544	-	-	-	-	34,229,402	0.94%	401
2019	20,507,695	8,389,429	-	-	-	-	28,897,124	0.74%	339
2020	29,278,740	3,737,384	-	-	-	-	33,016,124	0.80%	387
2021	22,926,746	2,932,730	-	-	-	-	25,859,476	0.60%	306
2022	20,307,223	2,301,755			-	-	22,608,978	0.48%	267
2023	18,886,371	1,655,239	150,401	5,782,919	-	116,532	26,591,462	0.57%	314
2024	17,445,424	992,203	147,255	4,201,356	-	20,414	22,806,652	0.42%	270

BUILDING INSPECTION FUND (502)

Fund Description

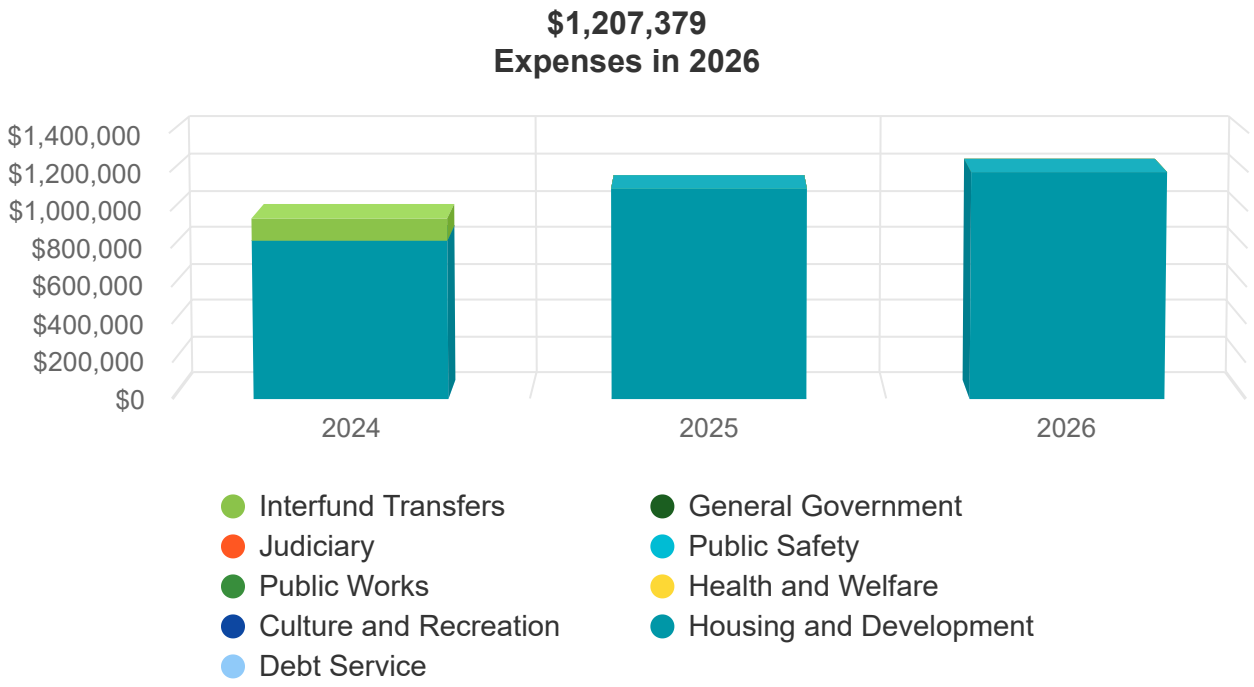
The Building Inspection Fund reflects operations that are paid through applicant fees. State law requires fees collected from building inspections must be spent on that specific function and this fund was created in FY20 to allow for more efficient financial reporting.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Licenses & Permits	$ 1,154,382	$ 962,000	$ 1,114,000
Investment Income	73,006	50,000	60,000
Other Financing Sources	-	107,590	33,379
Total Revenues	**$ 1,227,388**	**$ 1,119,590**	**$ 1,207,379**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Building Inspection Fund			
No Function			
Non-Departmental	$ 112,834	$ -	$ -
Total No Function	**112,834**	**-**	**-**
Housing and Development			
Information Technology	29,487	-	-
Fleet Maintenance	15,394	-	-
Building Inspection	875,985	898,700	1,207,379
Housing & Development Function	(77,509)	220,890	-
Total Housing and Development	**843,357**	**1,119,590**	**1,207,379**
Total Building Inspection Fund	**$ 956,191**	**$ 1,119,590**	**$ 1,207,379**

Full-Time Equivalent 3 Year Comparison by Position

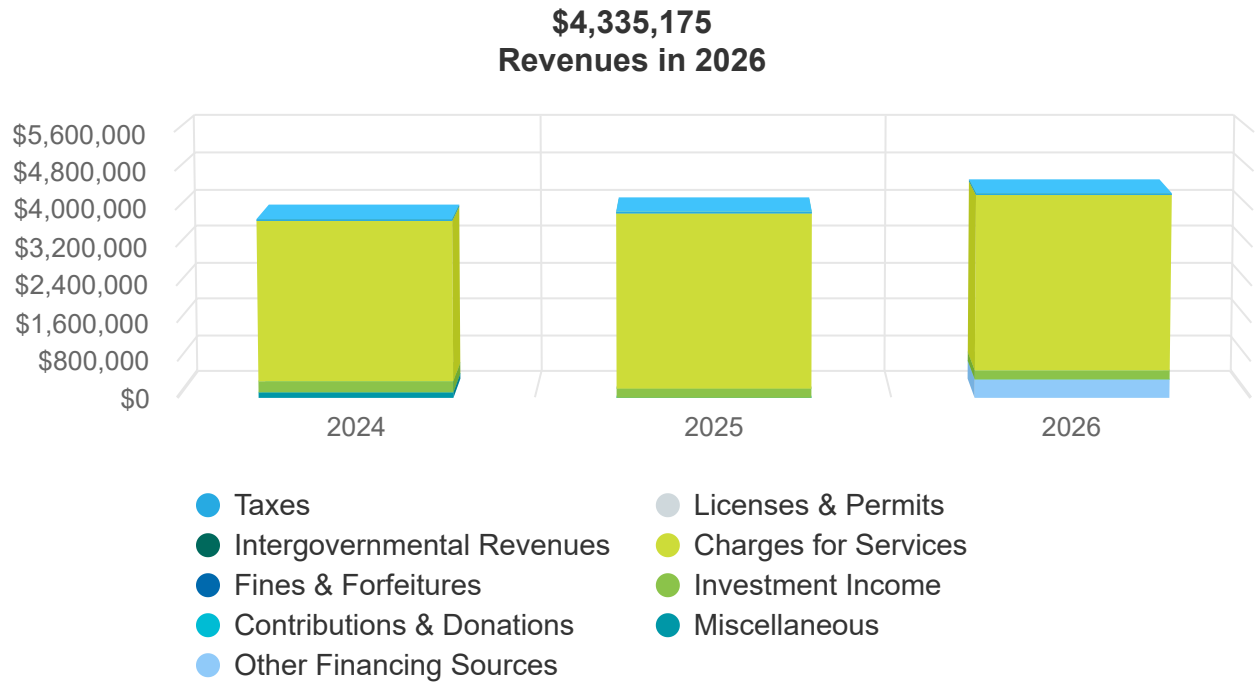
	FY2024	FY2025	FY2026
Building Inspection Fund			
Building Inspection	10.0	10.0	10.0
Total Building Inspection Fund	**10.0**	**10.0**	**10.0**

SOLID WASTE FUND (540)

Fund Description

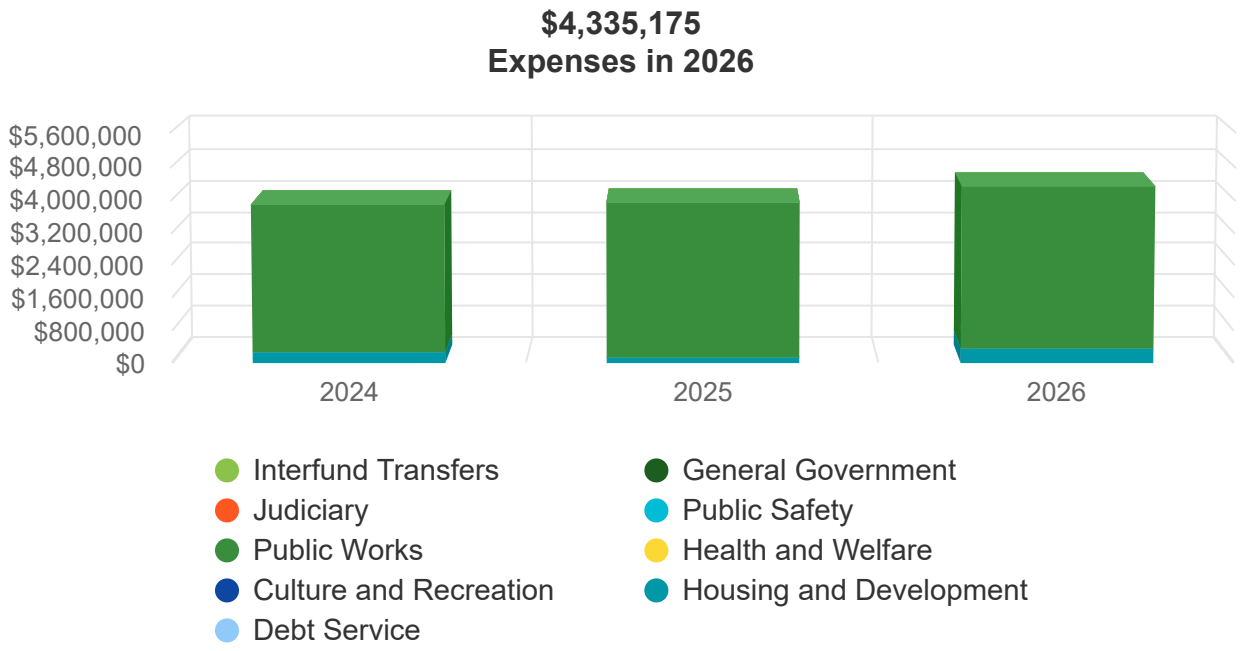
The Solid Waste Fund reflects expenses and revenues for solid waste collections and includes curbside collection of household garbage, white and brown goods collection, and litter control and enforcement. It also reflects landfill post-closure expenses.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Taxes	$ 40,486	$ 35,000	$ 35,000
Charges for Services	3,432,481	3,732,000	3,705,000
Investment Income	235,829	180,000	195,175
Miscellaneous	102,249	-	-
Other Financing Sources	-	-	400,000
Total Revenues	**$ 3,811,045**	**$ 3,947,000**	**$ 4,335,175**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Solid Waste Fund			
General Government			
Licensing & Compliance	$ -	$ 39,320	$ 47,505
Total General Government	**-**	**39,320**	**47,505**
Public Works			
Solid Waste Collection	3,495,428	3,326,896	3,791,958
Solid Waste Disposal	7,543	75,400	75,400
Fleet Maintenance	28,822	-	-
Public Works Function	95,286	355,602	58,192
Total Public Works	**3,627,079**	**3,757,898**	**3,925,550**
Housing and Development			
Code Enforcement	273,780	149,782	362,120
Total Housing and Development	**273,780**	**149,782**	**362,120**
Total Solid Waste Fund	**$ 3,900,859**	**$ 3,947,000**	**$ 4,335,175**

Full-Time Equivalent 3 Year Comparison by Position

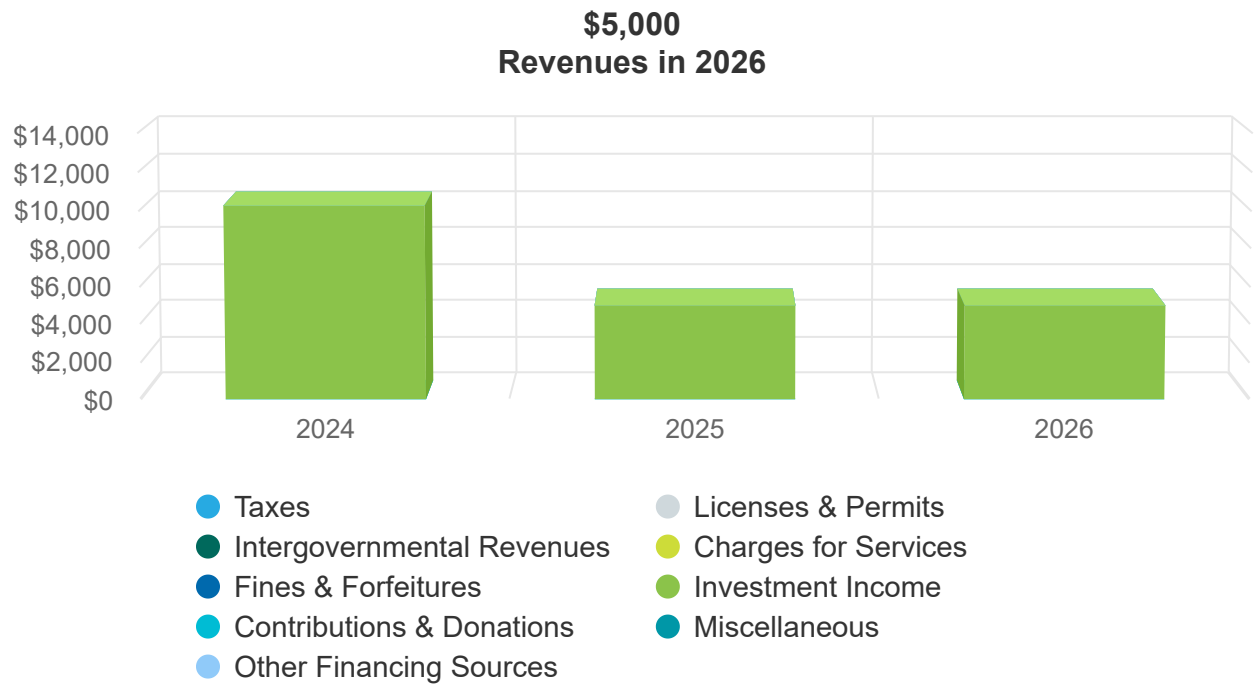
	FY2024	FY2025	FY2026
Solid Waste Fund			
Licensing & Compliance	-	0.5	0.5
Solid Waste Collection	0.5	0.5	0.5
Fleet Maintenance	0.1	-	-
Code Enforcement	3.0	3.0	3.0
Total Solid Waste Fund	**3.6**	**4.0**	**4.0**

REVOLVING LOAN FUND (580)

Fund Description

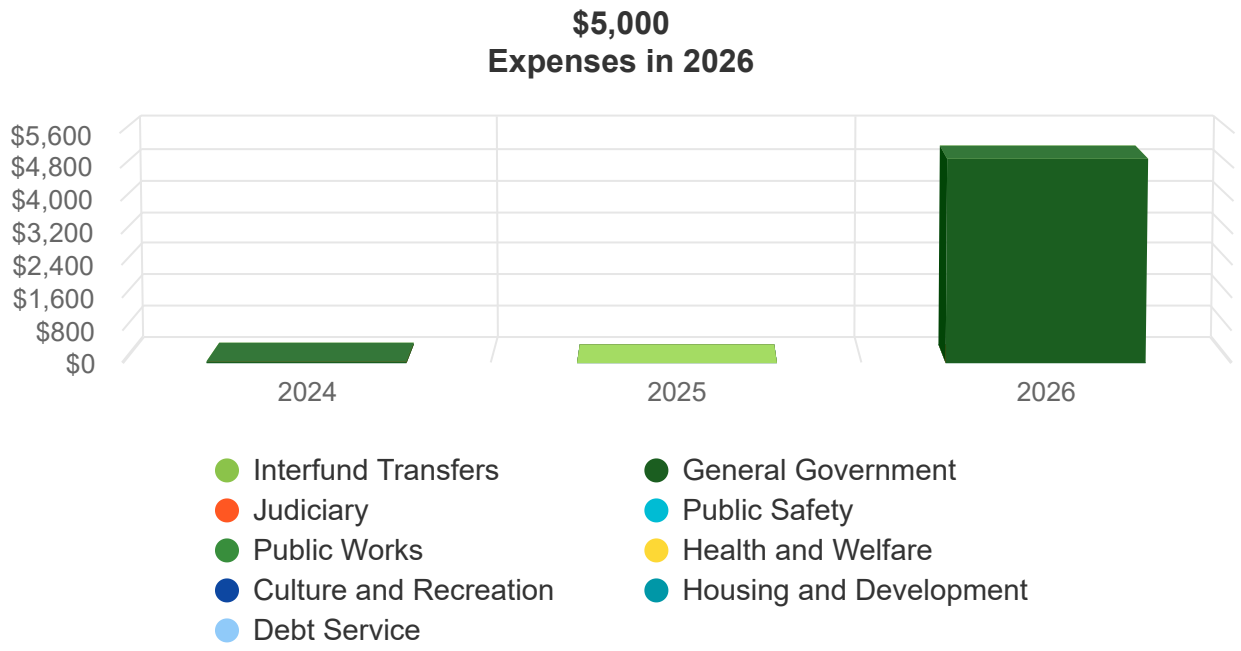
The Revolving Loan Fund was created through a grant from the Georgia Department of Community Affairs (DCA) and is intended to provide loans to qualified small businesses that fit the criteria of the DCA program.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Investment Income	$ 10,322	$ 5,000	$ 5,000
Total Revenues	**$ 10,322**	**$ 5,000**	**$ 5,000**

Fund Expense by Category (Graph)



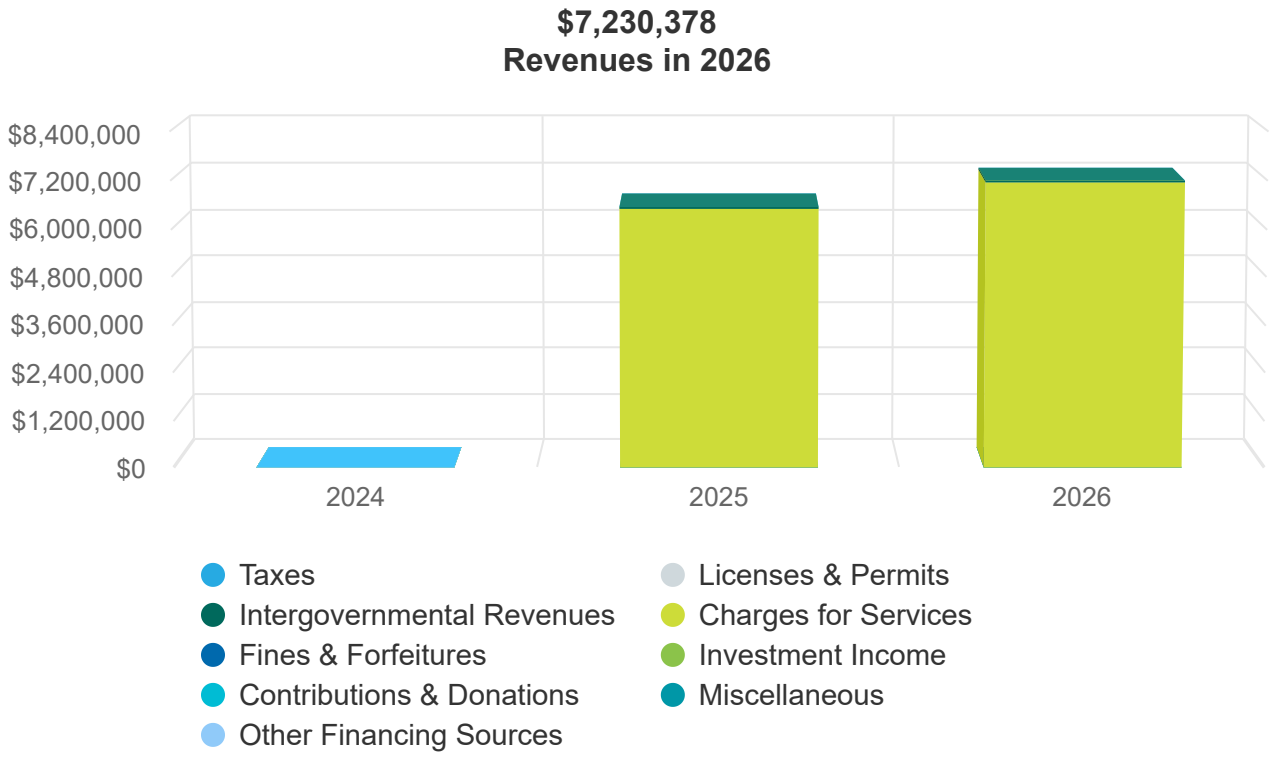
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revolving Loan Fund			
General Government			
Finance	$ 50	$ -	$ 5,000
Total General Government	**50**	**-**	**5,000**
Total Revolving Loan Fund	**$ 50**	**$ -**	**$ 5,000**

ADMINISTRATIVE SERVICES FUND (610)

Fund Description

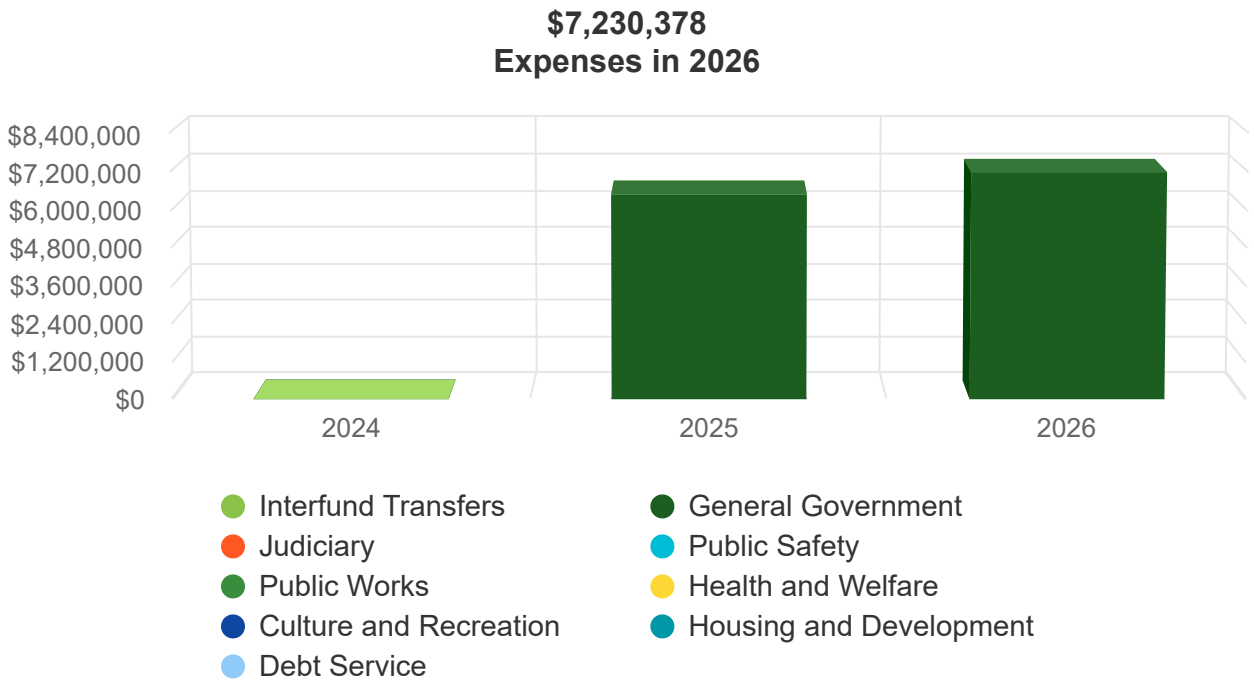
The Administrative Services Fund houses the budgets for all internal administrative departments that support County offices and department operations. Departments housed in the Administrative Services Fund include County Manager, County Commission, County Attorney, Finance, Human Resources, Communications and portions of Compliance & Licensing. Indirect operating costs for the Administrative Services Fund are distributed to other funds in the County utilizing an FTE count by fund. At the end of the fiscal year, any remaining funds in the Administrative Services Fund will be distributed back to the funds that were charged based upon the cost allocation formula.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ -	$ 50,145	$ 36,090
Charges for Services	-	6,487,818	7,193,288
Miscellaneous	-	1,000	1,000
Total Revenues	**$ -**	**$ 6,538,963**	**$ 7,230,378**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Administrative Services Fund			
General Government			
County Commission	$ -	$ 824,352	$ 964,251
County Manager	-	1,709,622	1,485,295
Finance	-	1,995,556	2,042,128
Licensing & Compliance	-	368,594	405,818
Capital Development & Procurement	-	-	604,698
County Attorney	-	713,684	752,434
Human Resources Operations	-	682,479	686,199
Communications	-	244,676	289,555
Total General Government	**-**	**6,538,963**	**7,230,378**
Total Administrative Services Fund	**$ -**	**$ 6,538,963**	**$ 7,230,378**

Full-Time Equivalent 3 Year Comparison by Position

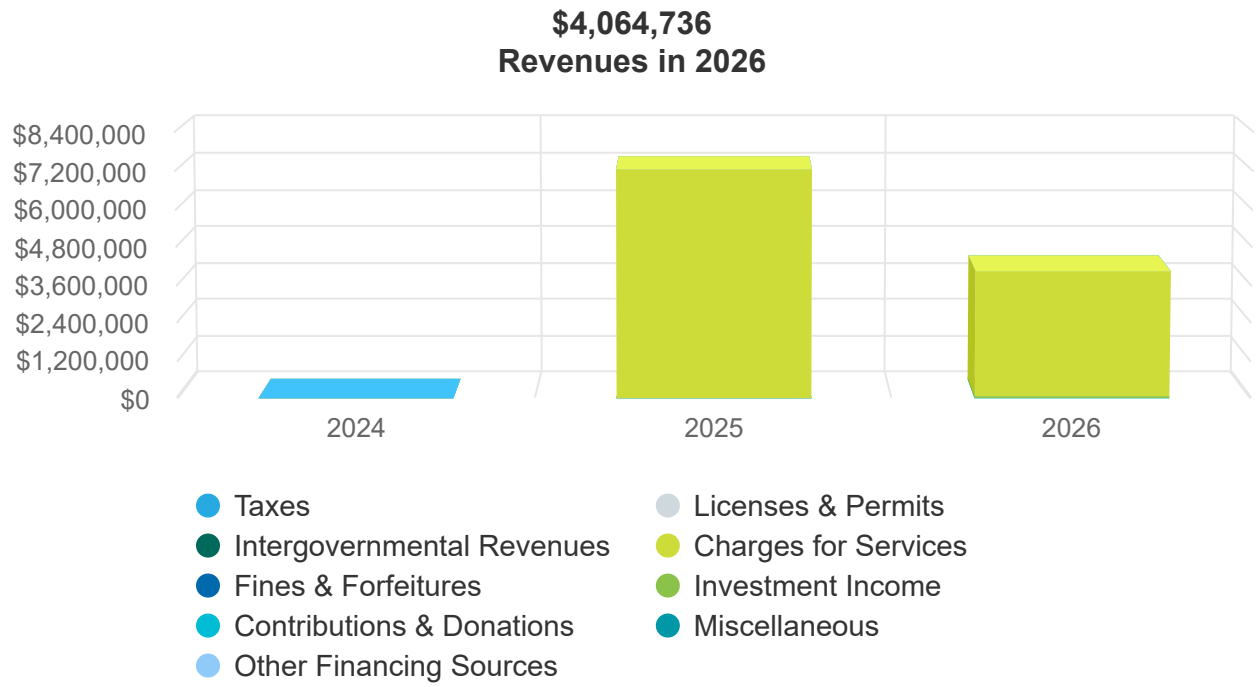
	FY2024	FY2025	FY2026
Administrative Services Fund			
County Commission	-	11.0	11.0
County Manager	-	4.0	4.0
Finance	-	11.0	12.0
Licensing & Compliance	2.0	4.0	5.0
Capital Devlpmt & Procurement	-	4.0	3.0
Human Resources Operations	-	5.0	5.0
Communications	-	2.0	2.0
Total Administrative Services Fund	**2.0**	**41.0**	**42.0**

FACILITIES FUND (615)

Fund Description

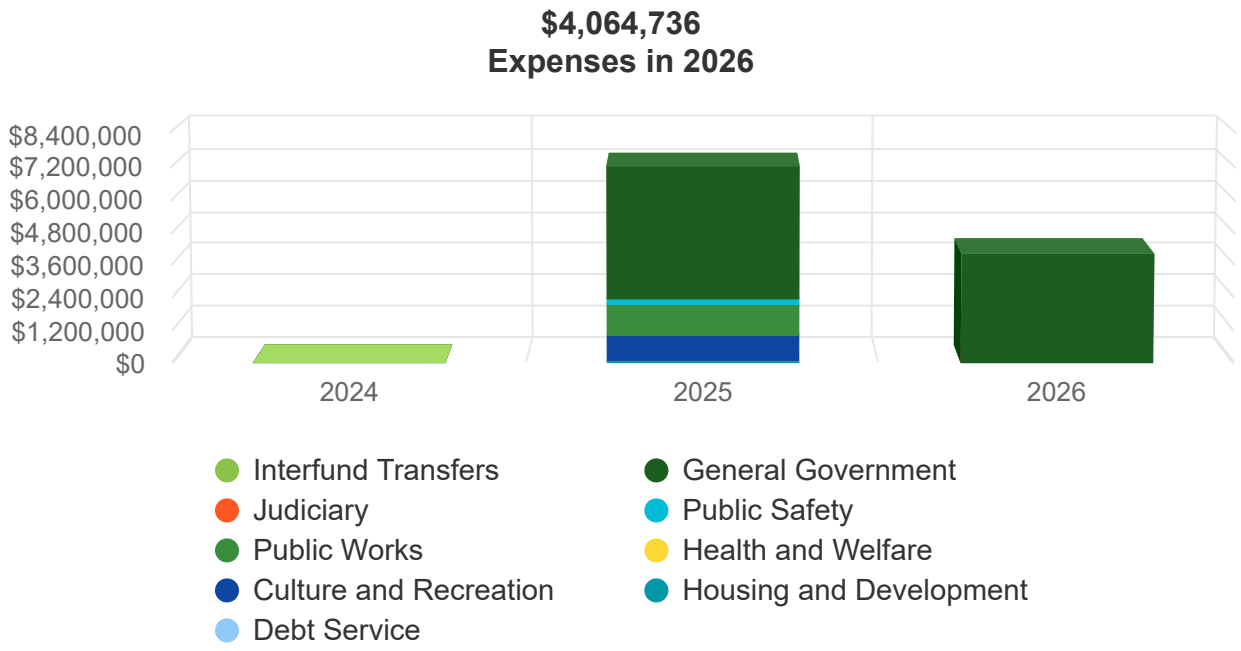
The Facilities Fund reflects operations for the Facilities Department, which supports all County Facilities, except the Detention Center, which is maintained by the Sheriff. The fund includes the day-to-day operations of all facilities, including utilities, repairs and maintenance, and the employee salary and benefits of the Facilities department personnel. This fund also budgets all facility improvements, major repairs and upgrades, which are charged through a Facilities Capital Charge back to the appropriate funding source. The purpose of the Facilities Fund is to more accurately account for all facilities costs over time and to better manage major upgrades and improvements. The Facilities Internal Service Fund indirect operating costs are distributed to other funds in the County utilizing the percentage of total square footage for each facility. Closed facilities with HVAC systems are weighted at 90% and open facilities or those without HVACs, such as sheds and pavilions are weighted as 10%. Any funds remaining at the end of the fiscal year will be maintained in this fund to assist with future HVAC replacements, roof replacements and other major upgrades.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Charges for Services	$ -	$ 7,288,905	$ 4,034,736
Investment Income	-	-	30,000
Total Revenues	**$ -**	**$ 7,288,905**	**$ 4,064,736**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Facilities Fund			
General Government			
Tax Commissioner	$ -	$ 50,000	$ -
Facilities Management	-	4,833,085	3,971,582
General Government Function	-	20,959	93,154
Total General Government	**-**	**4,904,044**	**4,064,736**
Public Safety			
Sheriffs Administration	-	225,000	-
Fire	-	15,000	-
Total Public Safety	**-**	**240,000**	**-**
Public Works			
Public Works Function	-	1,134,861	-
Total Public Works	**-**	**1,134,861**	**-**
Culture and Recreation			
Recreation Administration	-	225,000	-
Sport Facilities	-	80,000	-
Selden Park	-	150,000	-
Parks Maintenance	-	205,000	-
Brunswick Library	-	310,000	-
Total Culture and Recreation	**-**	**970,000**	**-**
Housing and Development			
Building Inspection	-	40,000	-
Total Housing and Development	**-**	**40,000**	**-**
Total Facilities Fund	**$ -**	**$ 7,288,905**	**$ 4,064,736**

Full-Time Equivalent 3 Year Comparison by Position

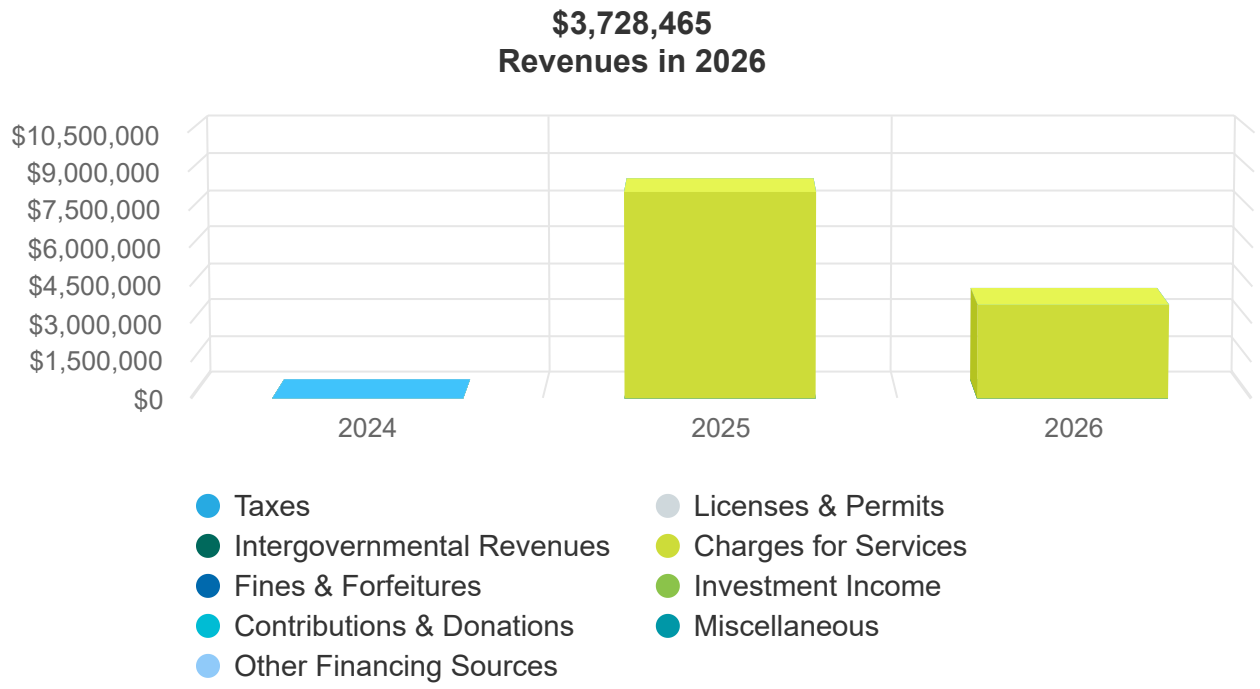
	FY2024	FY2025	FY2026
Facilities Fund			
Facilities Management	9.0	9.5	9.5
Total Facilities Fund	**9.0**	**9.5**	**9.5**

FLEET FUND (620)

Fund Description

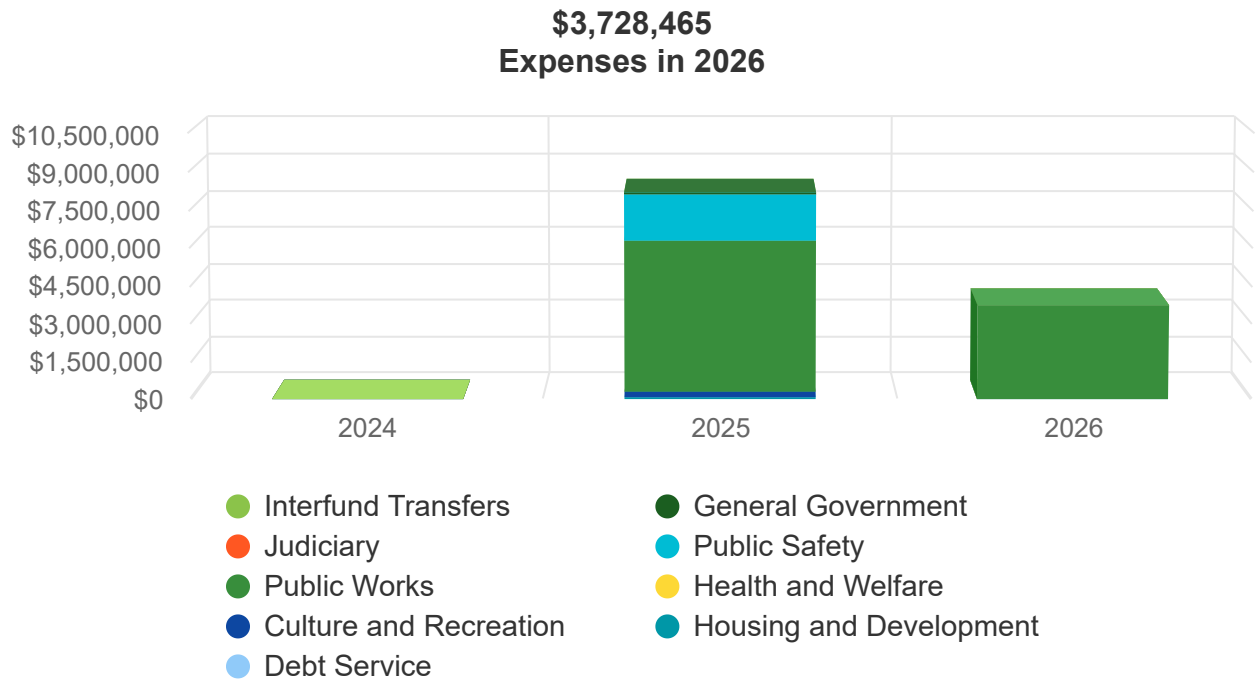
The Fleet Fund maintains the cost of the County's entire rolling fleet, which includes all vehicles, heavy equipment, trailers and mowers. The costs of operating the County's fleet are captured in the Fleet Fund for all departments. Maintenance cost schedules are created by vehicle type, which include standard maintenance, tire replacements, fuel, shop costs, repairs, and fleet personnel costs. Capital purchases of all fleet vehicles & equipment are also charged to the Fleet Fund, and charged back to the appropriate funding source. Indirect operating costs of the Fleet ISF are distributed to other funds in the County utilizing a cost share distribution formula based upon the total type of number of vehicles in each fund. For example, a Fire Truck will have a higher cost share than a Police Patrol vehicle due to the maintenance cost difference between the vehicle types. The purpose of the Fleet Fund is to more accurately account for all fleet costs over time and to better manage the fleet replacement schedules and transfers between departments. Any funds remaining at the end of the fiscal year will be maintained in this fund to assist with future fleet replacement costs. Over time, this fund will accumulate resources to become a revolving fleet fund, and a monthly ""replacement"" charge will be paid by departments to save for vehicle replacements. This will be phased in over several years and it is anticipated this fund will be fully revolving by FY 2031.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Charges for Services	$ -	$ 8,257,420	$ 3,728,465
Total Revenues	**$ -**	**$ 8,257,420**	**$ 3,728,465**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Fleet Fund			
General Government			
Property Tax Appraisal	$ -	$ 45,000	$ -
Engineering Services	-	30,000	-
Total General Government	**-**	**75,000**	**-**
Public Safety			
Police Support Services	-	1,360,000	-
Sheriffs Administration	-	410,000	-
Fire	-	61,000	-
Animal Control	-	28,000	-
Emergency Management	-	45,000	-
Total Public Safety	**-**	**1,904,000**	**-**
Public Works			
Highways and Streets	-	175,000	-
Fleet Maintenance	-	3,735,060	3,519,386
Public Works Function	-	2,099,860	209,079
Total Public Works	**-**	**6,009,920**	**3,728,465**
Culture and Recreation			
Sport Facilities	-	100,000	-
Beach	-	15,000	-
Blythe Is. Regional Park	-	50,000	-
Parks Maintenance	-	13,500	-
Total Culture and Recreation	**-**	**178,500**	**-**

Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Housing and Development			
Building Inspection	-	45,000	-
Code Enforcement	-	45,000	-
Total Housing and Development	**-**	**90,000**	**-**
Total Fleet Fund	**$ -**	**$ 8,257,420**	**$ 3,728,465**

Full-Time Equivalent 3 Year Comparison by Position

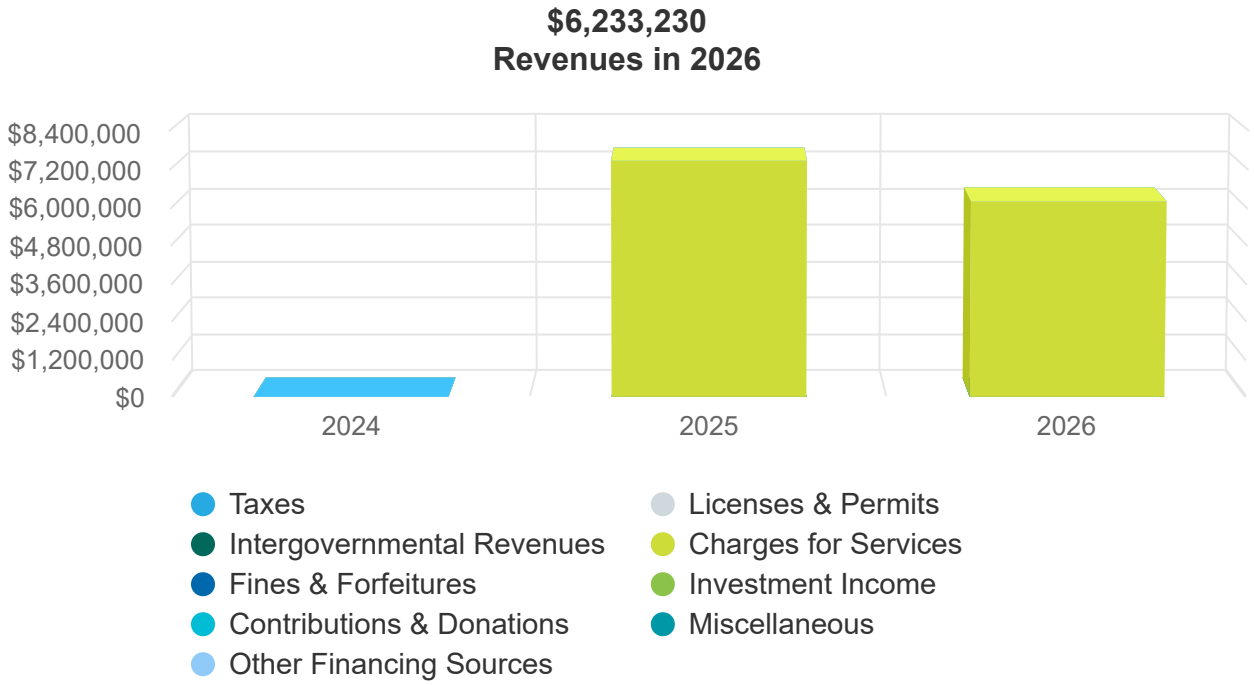
	FY2024	FY2025	FY2026
Fleet Fund			
Fleet Maintenance	-	13.5	13.5
Total Fleet Fund	**-**	**13.5**	**13.5**

INFORMATION TECHNOLOGY FUND (630)

Fund Description

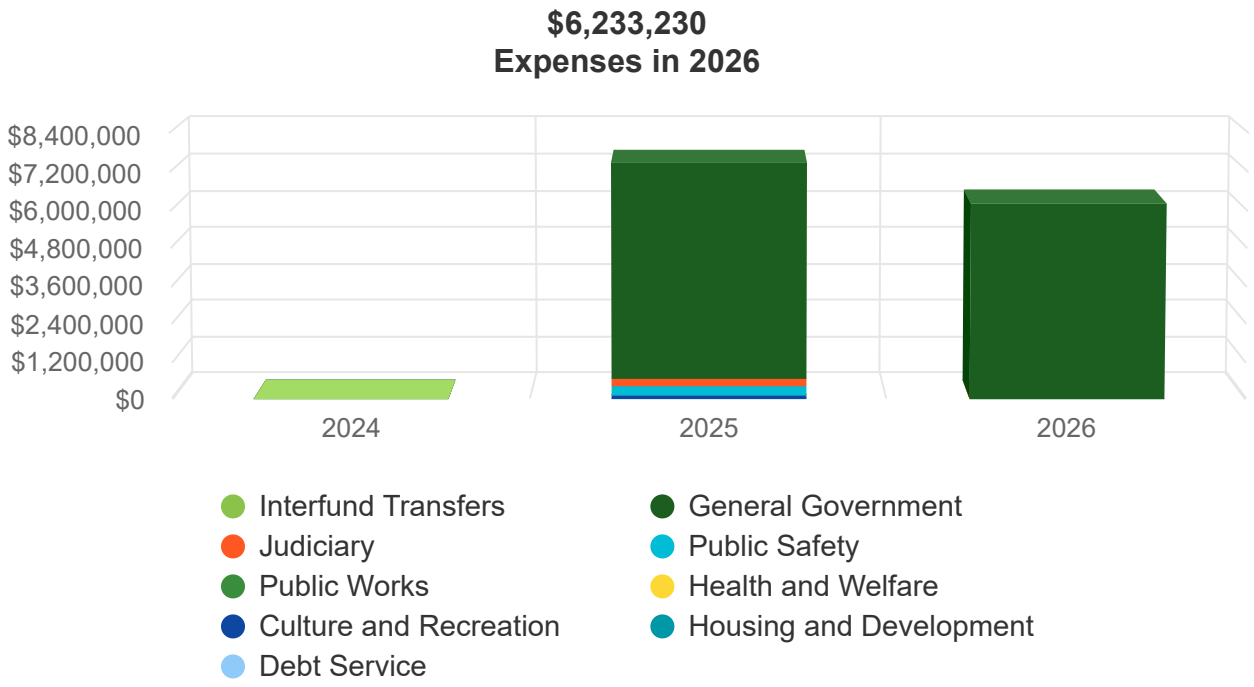
The Information Technology Fund houses all costs for Information Technology operations and capital. Technological upgrades throughout the County necessitate a revolving IT Fund to allow for accurately assessing IT costs from year to year across all County departments. Capital purchases of IT equipment and software are charged to the IT fund and charged back to the appropriate funding source through an IT capital charge. Indirect operating costs for the Information Technology ISF are distributed to other funds in the County utilizing an FTE count by fund. Any funds remaining at the end of the fiscal year will be maintained in this fund to assist with future information technology upgrades and replacements of technological devices, such as servers and software replacements. Over time, this fund will accumulate resources to become a revolving information technology fund. This will be phased in over several years and it is anticipated this fund will be fully revolving by FY 2031.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Charges for Services	$ -	$ 7,493,087	$ 6,233,230
Total Revenues	**$ -**	**$ 7,493,087**	**$ 6,233,230**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Information Technology Fund			
General Government			
Information Technology	$ -	$ 7,493,087	$ 6,233,230
Total General Government	**-**	**7,493,087**	**6,233,230**
Total Information Technology Fund	**$ -**	**$ 7,493,087**	**$ 6,233,230**

Full-Time Equivalent 3 Year Comparison by Position

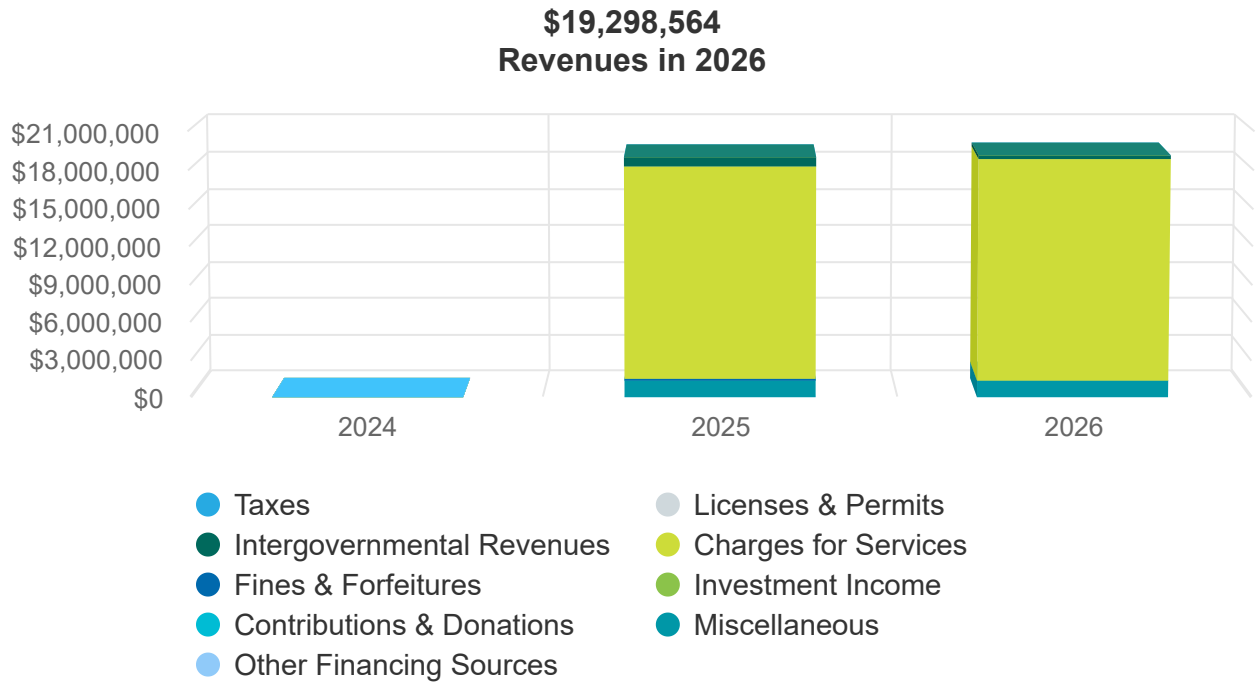
	FY2024	FY2025	FY2026
Information Technology Fund			
Information Technology	-	13.0	14.0
Total Information Technology Fund	**-**	**13.0**	**14.0**

INSURANCE & BENEFITS FUND (640)

Fund Description

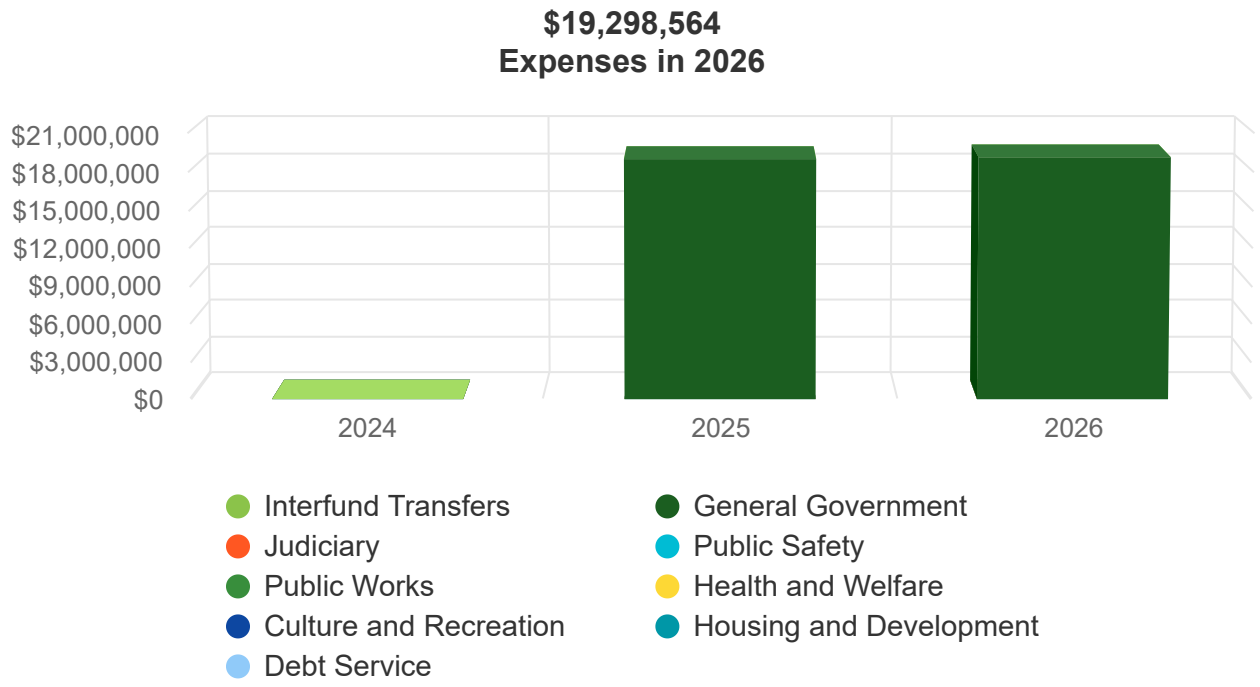
The Insurance & Benefits Fund maintains the costs of all county insurance and employee benefits, which includes health insurance and all other employee benefits (excluding pension), worker's compensation insurance, and property & liability insurance. These costs are distributed to the other funds of the county through indirect & direct cost allocations based upon the number of FTEs charged to each fund. At the end of the fiscal year, any funds remaining in this fund will be distributed back to the paying funds at the same rate of the initial cost allocation.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Intergovernmental Revenues	$ -	$ 667,289	$ 382,514
Charges for Services	-	16,961,475	17,599,050
Fines & Forfeitures	-	12,000	12,000
Miscellaneous	-	1,386,352	1,305,000
Total Revenues	**$ -**	**$ 19,027,116**	**$ 19,298,564**

Fund Expense by Category (Graph)



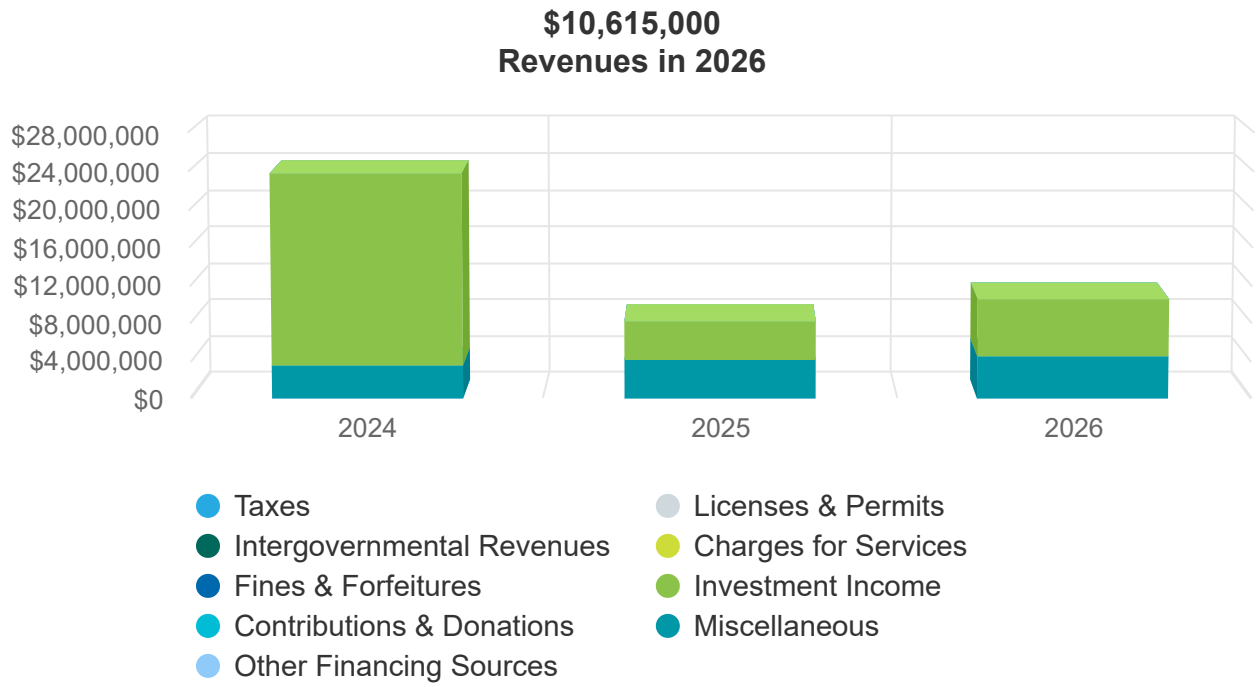
Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Insurance & Benefits Fund			
General Government			
Property and Liability	$ -	$ 2,219,791	$ 2,563,792
Employee Benefits	-	15,731,392	15,624,016
Workers Compensation	-	1,075,933	1,110,756
Total General Government	**-**	**19,027,116**	**19,298,564**
Total Insurance & Benefits Fund	**$ -**	**$ 19,027,116**	**$ 19,298,564**

PENSION TRUST FUND (775)

Fund Description

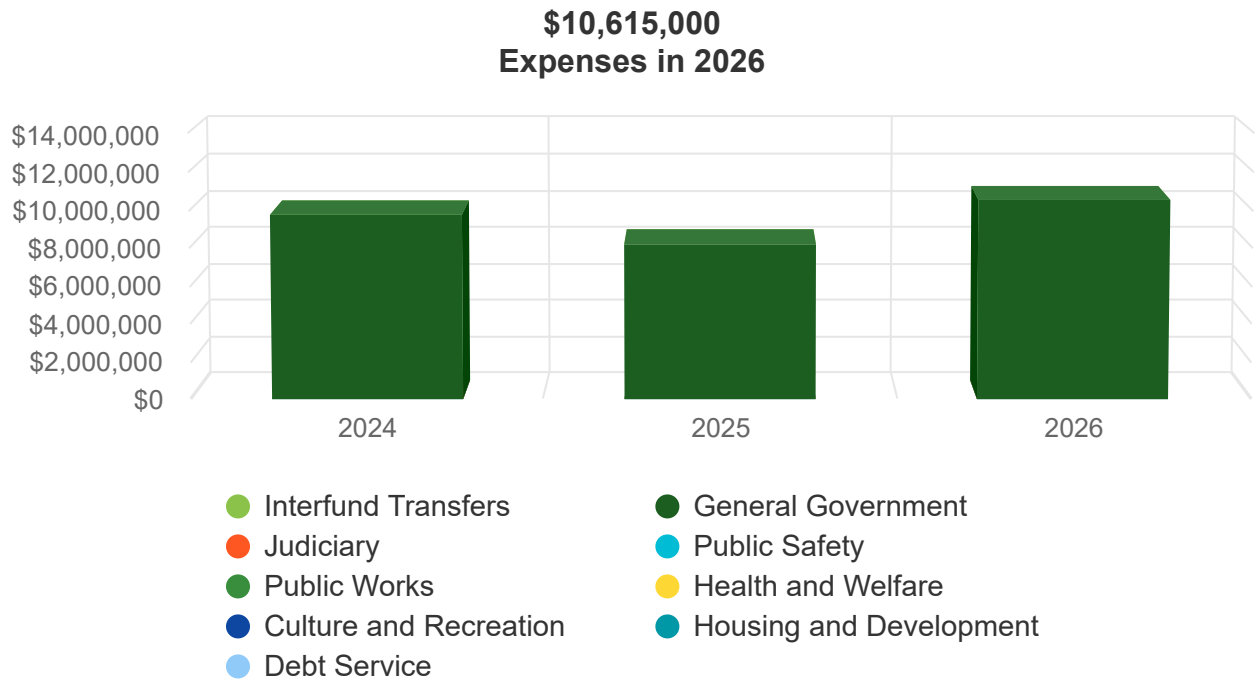
This fund reflects expenses and revenue for the employee pension fund.

Fund Revenues by Major Source



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Revenues			
Investment Income	$ 20,208,782	$ 4,228,915	$ 6,091,000
Miscellaneous	3,599,526	4,016,085	4,524,000
Total Revenues	**$ 23,808,308**	**$ 8,245,000**	**$ 10,615,000**

Fund Expense by Category (Graph)



Type	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Pension Trust Fund			
General Government			
Pension Trust	$ 9,832,449	$ 8,245,000	$ 10,615,000
Total General Government	**9,832,449**	**8,245,000**	**10,615,000**
Total Pension Trust Fund	**$ 9,832,449**	**$ 8,245,000**	**$ 10,615,000**



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Department Summaries

SHERIFF SUMMARY

Mission Statement

The Glynn County Sheriff's Office will serve the citizens of Glynn County by professionally and efficiently maintaining peace, protecting life, protecting property, and providing service to the community in accordance with the laws of the United States of America and the State of Georgia. More specifically, the duties of the Glynn County Sheriff's Office include operating the Glynn County Detention Center, serving as an officer of the Courts to provide safety and security, and serving criminal warrants, subpoenas, and civil processes.

Goals and Objectives

Goal 1

- Safely serve all criminal warrants received in the Sheriff's Office sent by the Courts and other agencies both in and out of state
- Prioritize order of service according to defendant's threat to community
- Utilize strategic planning and adequate staffing when serving high-risk warrants

Goal 2

- Serve all Civil Processes and maintain a nearly 100% success rate
- Ensure civil papers are promptly logged in and assigned for service
- Ensure adequate time is available to serve the processes correctly

Goal 3

- Maintain the Sex Offender Registry for Glynn County
- Ensure all Offenders are properly registered and that information is correctly reported to the Georgia Crime Information Center
- Ensure quarterly verifications are completed and offenders not in compliance are prosecuted

Goal 4

- To make safe and timely transports of Inmates and Mental Health Patients to various prisons and institutions throughout the state
- Provide proper training and equipment for the transport of various classifications of individuals
- Ensure the fleet is in safe and prepared condition for transporting inmates and patients

Goal 5

- Maintain a safe and secure Courthouse for all Judges, Employees, and the General Public
- Ensure all Deputies/Court Security Officers are properly trained using the security devices and tools available at the Courthouse
- Staff all Courts with an adequate number of trained Deputies to oversee all Courts in session

Goal 6

- Operate the Glynn County Detention Center in a safe and constitutional manner
- Enforce all established policies and procedures
- Ensure proper staffing within the facility and appropriate scheduling

Responsibilities

The Glynn County Sheriff's Office currently provides court security for three Superior Courts Courtroom, The State Court, The Magistrate Court, and The Juvenile Court of Glynn County. In addition, we provide for the overall security of the Courthouse and the new Juvenile Court Facility located in the Office Park Building on Gloucester Street.

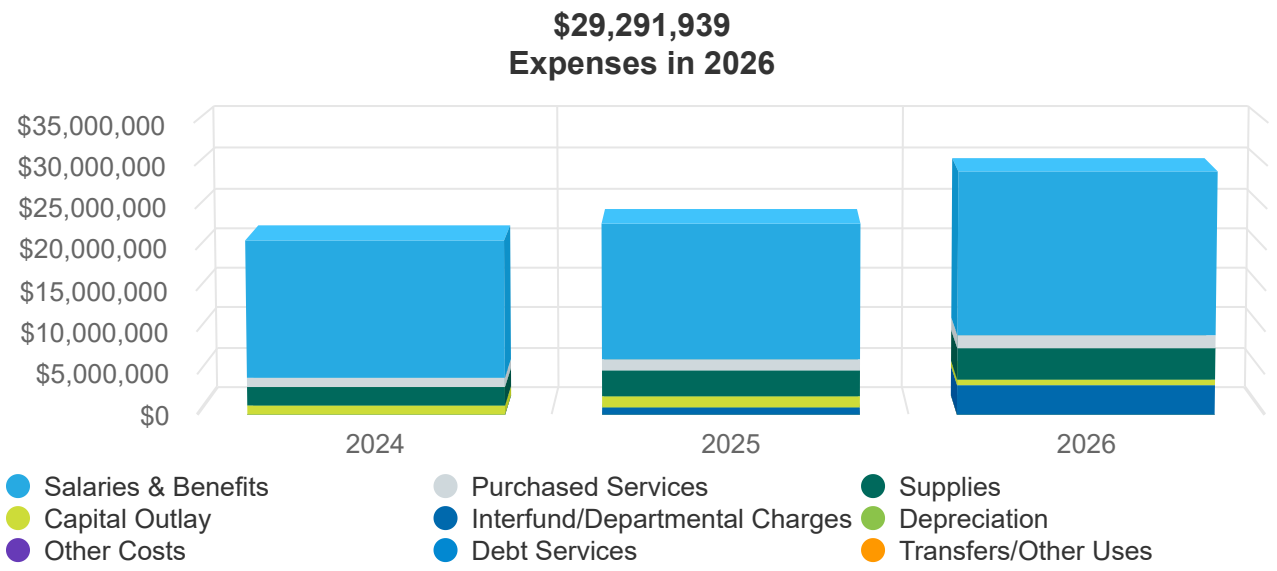
The Sheriff's Office serves in excess of 15,000 civil processes and 2,000 criminal warrants every year. The Deputies average approximately 1,100 inmate transfers to the Department of Corrections and 500 Mental Health Transports per year to locations throughout the State of Georgia. The Sheriff's Office operates in the Glynn County Sheriff's Complex and our total maximum inmate capacity is 612.

The Glynn County Sheriff's Office monitors over 150 sex offenders, investigates, and pursues prosecution of offenders in violation.

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
General Fund			
General Fund	$ 19,574,439	$ 20,873,239	$ 27,507,539
Total General Fund	**19,574,439**	**20,873,239**	**27,507,539**
Special Revenue Funds			
Sheriff Seizure Fund	25,493	40,000	40,000
Opioid Settlement Fund	-	100,000	-
Jail Complex Fund	688,452	404,000	137,900
Jail Commissary Fund	242,515	645,161	912,000
Grant Multi-Year Fund	-	-	22,000
Total Special Revenue Funds	**956,461**	**1,189,161**	**1,111,900**
Capital Projects Funds			
Capital Projects Fund	607,331	350,000	-
Capital Projects Multi-Year Fund	-	-	40,500
IT Projects Multi-Year Fund	-	-	342,000
Fleet Capital Multi-Year Fund	-	-	290,000
Total Capital Projects Funds	**607,331**	**350,000**	**672,500**
Internal Service Funds			
Facilities Fund	-	225,000	-
Fleet Fund	-	410,000	-
Information Technology Fund	-	125,000	-
Total Internal Service Funds	**-**	**760,000**	**-**
Total	**$ 21,138,231**	**$ 23,172,400**	**$ 29,291,939**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 16,549,641	$ 16,508,750	$ 19,663,364
Purchased Services	1,178,949	1,335,953	1,566,550
Supplies	2,254,096	3,169,886	3,804,114
Capital Outlay	1,155,546	1,160,786	672,500
Interfund/Departmental Charges	-	997,025	3,549,511
Other Costs	-	-	35,900
Total Expenditures	**$ 21,138,232**	**$ 23,172,400**	**$ 29,291,939**

Department Capital Budget

Founding Source	FY2026 Amount
Capital Projects MY Fund	$ 40,500
IT Projects MY Fund	342,000
Fleet Capital MY Fund	290,000
Total Budget	**$ 672,500**

Full-Time Equivalent 3 Year Comparison by Position

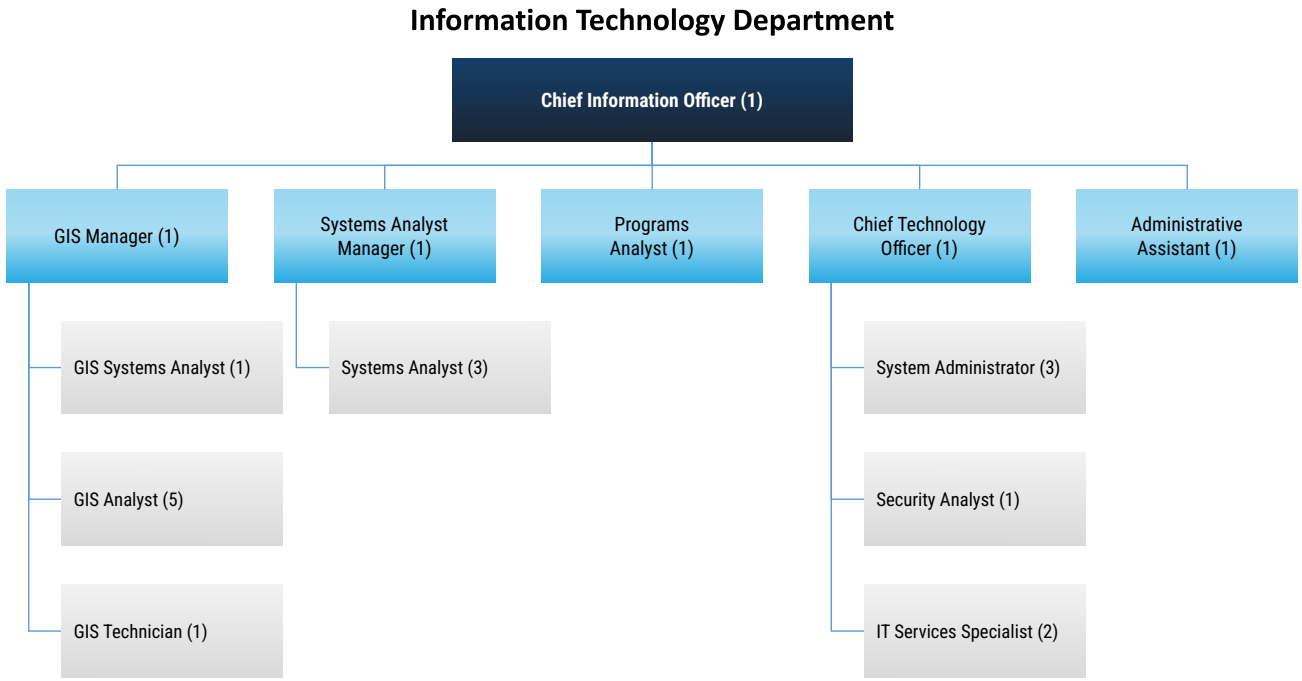
Authorized Positions	FY2024	FY2025	FY2026
FTE			
Sheriffs Administration			
Administrative Technician	7.0	8.0	8.0
Administrative Technician - (SD - PIO)	-	1.0	1.0
Budget Analyst	1.0	1.0	1.0
Court Security Officer - Part Time	14.0	14.0	14.0
Deputy Sheriff	33.0	41.0	41.0
Deputy Sheriff Major	4.0	6.0	6.0
Deputy Sheriff Sord	1.0	1.0	1.0
Jail Complex Facility Manager	1.0	1.0	1.0
Programs Analyst	1.0	1.0	1.0
Sheriff	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
Trades Worker	1.0	1.0	1.0
Total Sheriffs Administration	**65.0**	**77.0**	**77.0**
Detention Management			
Administrative Secretary	1.0	1.0	1.0
Administrative Supervisor	1.0	1.0	1.0
Administrative Technician	2.0	-	-
Detention Officer	79.0	64.0	69.0
Detention Officer Captain	2.0	2.0	2.0
Detention Officer Lieutenant	5.0	5.0	5.0
Detention Officer Major	1.0	1.0	1.0
Detention Officer Master Sergeant	1.0	-	-
Detention Officer Sergeant	10.0	9.0	9.0
Detention Officer - Medical	-	5.0	5.0
Detention Officer - Dispatch	-	2.0	2.0
Jail Administrator	1.0	1.0	1.0
Licensed Practical Nurse	1.0	1.0	1.0
Medical Assistant	1.0	1.0	1.0
Supervisor, Communications	1.0	1.0	1.0
Undersheriff	1.0	1.0	1.0
Total Detention Management	**107.0**	**95.0**	**100.0**
Traffic Enforcement Unit			
Deputy Sheriff	7.0	7.0	7.0
Total Traffic Enforcement Unit	**7.0**	**7.0**	**7.0**
Total FTE	**179.0**	**179.0**	**184.0**

INFORMATION TECHNOLOGY SUMMARY

Mission Statement

To serve as a strategic partner to support the mission and vision of the Board of Commissioners. To provide quality Information Technology services to employees and citizens in a manner that is efficient and effective for the present and prepares the way for the future.

Department Org Chart



Goals and Objectives

Goal 1: Increase Efficiency and Effectiveness of County Computers and Systems

- Metric: Achieve at least 90% of staff completing quarterly technology training sessions.
- Metric: Maintain ticket resolution compliance rate of 95% according to priority SLA (Urgent <4 hrs, High <24 hrs, etc.).
- Metric: Track and report Boss Desk system ticket volume trends monthly, targeting a 10% year-over-year reduction in repeat issues.
- Metric: Achieve 95% positive feedback on AV service quality post-training.

Goal 2: Enhance Cybersecurity, Telecommunication, and Network Infrastructure

- Metric: Implement redundant fiber optic backbone between datacenters with a measurable uptime of 99.99%
- Metric: Implementation of fiber optic connectivity to 100% of key sites on Saint Simons Island.

- Metric: Implementation of redundant internet connectivity with a measurable uptime of 99.99% for both inside and outside agencies.
- Metric: Expand the Berry Dunn Cyber Roadmap milestones to current challenges.
- Metric: Achieve 100% completion of annual staff cybersecurity certification training.
- Metric: Reduce number of security incidents by 20% annually.
- Metric: Quarterly patch compliance rate at 100% for all critical systems.
- Metric: Maintain County server updates, upgrades, and daily protected backup resiliency at 99.99% uptime availability.

Goal 3: Improve Court and Jail Enterprise Tyler Odyssey System

- Metric: Resolve 90% of Tyler Odyssey issues within 30 business days.
- Metric: Attend at least 1 Tyler conference annually with post-event knowledge sharing sessions.
- Metric: Establish Odyssey Governance committee meetings.

Goal 4: Expand OpenGov Community Development System

- Metric: Complete 100% of planned OpenGov processes by Q1 FY26.
- Metric: Achieve 95% uptime for OpenGov system monthly.
- Metric: Reduce manual processing errors in OpenGov by 30%.

Goal 5: Enhance County Website for Citizen Engagement

- Metric: Train 100% of department content managers within 6 months.
- Metric: Increase website user satisfaction score by 15% annually.
- Reduce website downtime to less than 1% per quarter.

Goal 6: Manage Tyler Technologies Tax System

- Metric: Achieve 90% resolution rate for tax system support tickets within 7 days.
- Metric: Provide quarterly user satisfaction surveys with a target score of 85%.

Goal 7: Support Munis ERP System

- Metric: Conduct user training sessions at least quarterly with 80% attendance.
- Metric: Complete vendor assessment and implement at least 75% of recommended improvements within 6 months.
- Metric: Achieve zero critical security incidents related to Munis ERP annually.

Goal 8: Ensure Glynn-Brunswick 911 Center and Police System Performance

- Metric: Complete Motorola system patches/updates within 30 days of release 100% of the time.
- Metric: Resolve Motorola system support tickets within 6 weeks, with 95% adherence.
- Metric: Maintain 99.99% uptime of 911 systems annually.

Goal 9: Advance GIS Hardware Capabilities

- Metric: Evaluate and deploy at least 2 new GPS or UAS technologies per year.
- Metric: Install new on-premise GIS servers for ArcGIS Enterprise install.

Goal 10: Upgrade GIS Software Solutions

- Metric: Migrate existing legacy applications to new ArcGIS Experience Builder applications
- Metric: Deploy 3 new ArcGIS Online apps/solutions within 12 months.

Goal 11: Enhance GIS Data Accuracy and Integration

- Metric: Prepare 100% of Next Generation 911 GIS layers on schedule.
- Metric: Migrate asset updates from OpenGov(Cartegraph) to ArcGIS Enterprise
- Metric: Integrate existing Microsoft user accounts into ArcGIS Enterprise to enable single sign on.

Goal 12: Expand GIS Training Programs

- Metric: Deliver bi-annual training sessions for new ArcGIS applications.
- Metric: Attend at least 2 ESRI/ GIS events or workshops per year.

Goal 13: Improve GIS Services and Public Access

- Metric: Review / develop public-facing plat/document look up and retrieval site (alternative to qPublic).
- Metric: Increase internal GIS application usage by 25% over the next 12 months.

Goal 14: Adhere to FEMA ICS Organizational Structure – GIS - Situational Unit Leader

- Metric: Attend ICS training sessions through EMA.
- Metric: Attend at least 3 Emergency Operations Exercises per year.
- Metric: Conduct at least 2 Survey 123 Damage Assessment training sessions for Glynn County/ City of Brunswick Damage Assessment teams per year.
- Metric: Create, deploy, and maintain Individual and Public Damage Assessment Applications and Dashboards.

Goal 15: Enhance Disaster Preparedness Through IT

- Metric: Conduct Preliminary Damage Assessment training twice a year with 100% key staff participation.
- Metric: Develop and pilot electronic field reporting tool with real-time updates by Q4 FY25.

Goal 16: Manage IT Assets Proactively

- Metric: Replace 100% of IT assets exceeding 5-year lifecycle annually based on budget.
- Metric: Maintain 95% accuracy in IT asset inventory after bi-annual audits.

Goal 17: Conduct Software and Services Audits

- Metric: Complete 100% line-item audit of all software licenses and contracts annually.
- Metric: Identify and decommission 10% unused or redundant software annually.

Goal 18: Improve IT Operations, Maintenance, and Situational Awareness

- Metric: Track and report Boss Desk ticket resolution KPIs monthly with 95% SLA adherence.
- Metric: Achieve 99% uptime for all critical servers and network infrastructure.
- Metric: Conduct quarterly CVE vulnerability scans with 100% remediation rate within 30 days.
- Metric: Quarterly endpoint security scans with zero critical threats unaddressed.
- Metric: Improve KnowBe4 phishing test click-rate reduction by 25% year-over-year.

Description

The Information Technology (IT) Department's function is to enable access to information and services of the Glynn County Government.

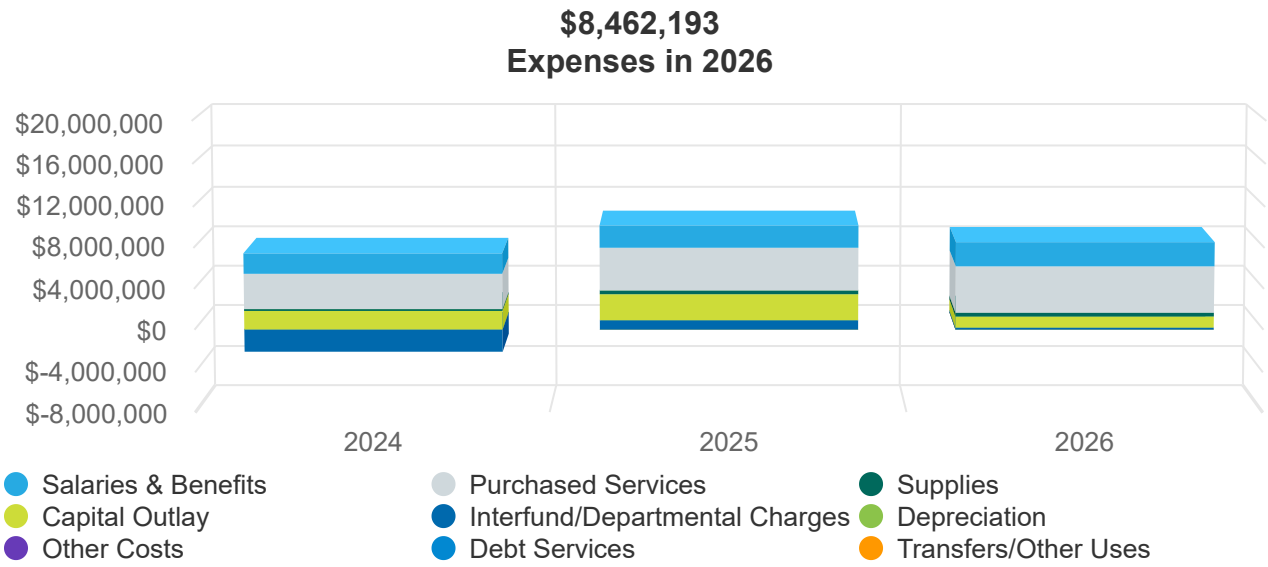
Information Technology Performance Measures

Name	FY2024	FY2025	FY2026
Reach 10% survey completion rate for IT Support User Experience Surveys	N/A	Off Track	Off Track
Average 95% "Good" or better user experience rating on IT Service User Surveys	N/A	On Track	On Track
Meet 95% success rate of Audio/Visual hosting of public meetings without incident.	N/A	On Track	On Track
Migrate 10% of county-wide communication circuits from leased lines to private connectivity to reduce cost and increase performance.	N/A	On Track	On Track

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
General Fund			
General Fund	$ 2,973,693	$ 876,832	$ 1,078,484
Total General Fund	**2,973,693**	**876,832**	**1,078,484**
Special Revenue Funds			
Emergency 911 System Fund	296,880	-	126,211
Drug Court Fund	1,200	-	-
ARPA - American Rescue Plan Fund	207,440	200,000	-
Fire Protection District Fund	187,026	-	-
Police Fund	227,090	-	-
Emergency Medical Services Fund	4,350	-	-
Accommodation Excise Tax Fund	66,227	-	-
Total Special Revenue Funds	**990,213**	**200,000**	**126,211**
Capital Projects Funds			
Capital Projects Fund	1,395,812	978,257	-
Capital Projects Multi-Year Fund	-	-	23,000
IT Projects Multi-Year Fund	-	-	941,268
Fleet Capital Multi-Year Fund	-	-	60,000
Total Capital Projects Funds	**1,395,812**	**978,257**	**1,024,268**
Enterprise Funds			
Building Inspection Fund	29,486	-	-
Total Enterprise Funds	**29,486**	**-**	**-**
Internal Service Funds			
Information Technology Fund	-	6,873,024	6,233,230
Total Internal Service Funds	**-**	**6,873,024**	**6,233,230**
Total	**$ 5,389,204**	**$ 8,928,113**	**$ 8,462,193**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 2,038,144	$ 2,180,673	$ 2,278,726
Purchased Services	3,492,200	4,070,798	4,437,822
Supplies	94,670	489,145	401,146
Capital Outlay	1,769,560	1,178,257	1,150,479
Interfund/Departmental Charges	(2,005,369)	1,009,240	194,020
Total Expenditures	**$ 5,389,205**	**$ 8,928,113**	**$ 8,462,193**

Department Capital Budget

Founding Source	FY2026 Amount
Emergency 911 System Fund	$ 126,211
Capital Projects MY Fund	23,000
IT Projects MY Fund	941,268
Fleet Capital MY Fund	60,000
Total Budget	**$ 1,150,479**

Full-Time Equivalent 3 Year Comparison by Position

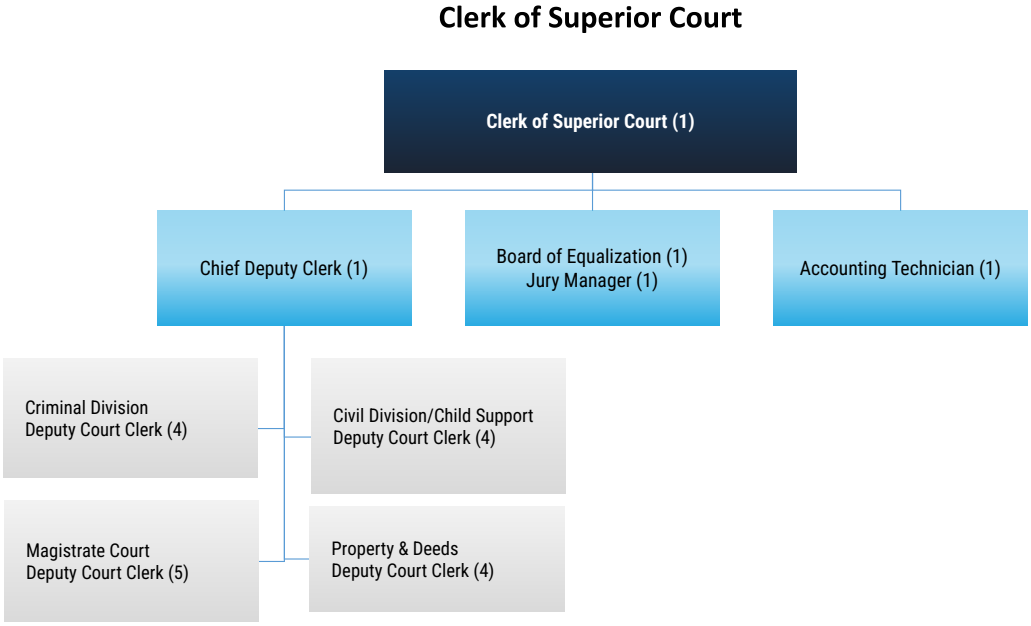
Authorized Positions	FY2024	FY2025	FY2026
FTE			
Information Technology			
Chief Information Officer	1.0	1.0	1.0
Chief Technology Officer	1.0	-	-
IT Services Specialist	3.0	2.0	2.0
Programs Analyst	1.0	1.0	1.0
Security Analyst	1.0	1.0	1.0
Systems Administrator	3.0	-	-
Systems Analyst	4.0	4.0	4.0
Systems Manager	-	1.0	1.0
Audio Visual Specialist	-	1.0	1.0
Systems Analyst Manager	-	1.0	1.0
Technical Services Supervisor	-	1.0	1.0
Administrative Assistant	-	-	1.0
Total Information Technology	**14.0**	**13.0**	**14.0**
Geographical Info Services			
GIS Analyst	4.0	5.0	5.0
GIS Manager	1.0	1.0	1.0
GIS Technician	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
Systems Analyst Manager	1.0	-	-
Total Geographical Info Services	**8.0**	**8.0**	**8.0**
Total FTE	**22.0**	**21.0**	**22.0**

CLERK OF SUPERIOR COURT SUMMARY

Mission Statement

The office of Clerk of Superior and Magistrate Courts ensures justice in the community by keeping accurate records, properly accounting for funds entrusted to the office, and impartially supporting the parties and judges throughout the judicial process.

Department Org Chart



Goals and Objectives

Goal 1: Implement online case search functionality for civil cases to provide more convenient safe public access to records.

Objective 1: Review available options and ensure correct security safeguards are in place to facilitate online searchability of records.

Goal 2: Continue to quickly and accurately file the records and payments received by the office.

Objective 1: Institute ACH debit for collection and ACH credit for payment in Child Support Receiver by June 30, 2025

Goal 3: Review opportunities to expand historical indexing of real estate records to improve public access to deed information.

Objective 1: Continue to scan historical case records and move hard files to Records Retention Facility.

Objective 2: Implement online access to deed records and eliminate the printing of deed books.

Goal 4: Systems use and review.

Objective 1: Learn additional capabilities of Odyssey system through enhanced training and adopt improved procedures.

Objective 2: Transition from Eagle Recording software to a better and more effective recording software in the Property Records office.

Objective 3: Continue the conversion of case file electronic records to scannable records so safe public access of records is available.

Description

The primary function of the Office of Clerk of Superior Court and Magistrate Court is to preserve county records in accordance with State statute for future generations. The offices of Clerk of Superior Court and Magistrate Court serve the public as well as the judicial department of these courts by filing and maintaining civil and criminal case records, recording all real estate and adoption records, issuing jury summons for both trial and grand juries, issuing Notary Public Certificates, and serving as clerk in all court proceedings.

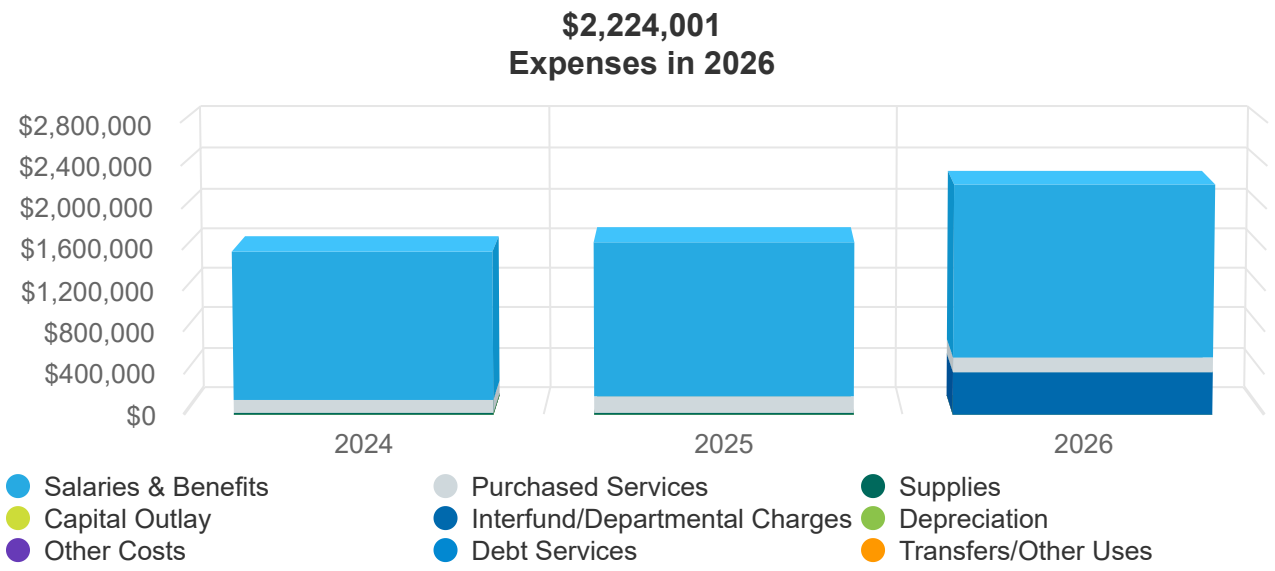
Performance Measures

Measure	FY2024	FY2025	FY2026
Board of Equalization Appeals Heard	1,023.00	1,030.00	1,050.00
Child Support Payments Received	2,176.00	2,200.00	2,300.00
Jurors Summoned	10,603.00	10,600.00	10,600.00
Magistrate Bad Check Cases Filed	4.00	4.00	4.00
Magistrate Citations	284.00	300.00	300.00
Magistrate Civil Cases Filed	2,428.00	2,500.00	2,600.00
Magistrate Court Escrow Payments	2,108.00	2,200.00	2,250.00
Magistrate Criminal Cases Filed	1,671.00	1,700.00	1,725.00
Magistrate Dispossessory Actions Filed	1,659.00	1,700.00	1,725.00
Notaries Issued	398.00	400.00	420.00
Real Estate Documents Recorded	23,116.00	23,200.00	23,300.00
Superior Court Child Support Cases Filed	350.00	375.00	400.00
Superior Court Civil Cases Filed	418.00	460.00	475.00
Superior Court Criminal Cases Filed	1,168.00	1,200.00	1,300.00
Superior Court Domestic Cases Filed	634.00	650.00	675.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
General Fund			
General Fund	$ 1,583,954	$ 1,665,775	$ 2,224,001
Total General Fund	**$ 1,583,954**	**$ 1,665,775**	**$ 2,224,001**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,446,438	$ 1,479,261	$ 1,671,116
Purchased Services	128,246	170,214	133,065
Supplies	9,270	16,300	14,800
Interfund/Departmental Charges	-	-	405,020
Total Expenditures	**$ 1,583,954**	**$ 1,665,775**	**$ 2,224,001**

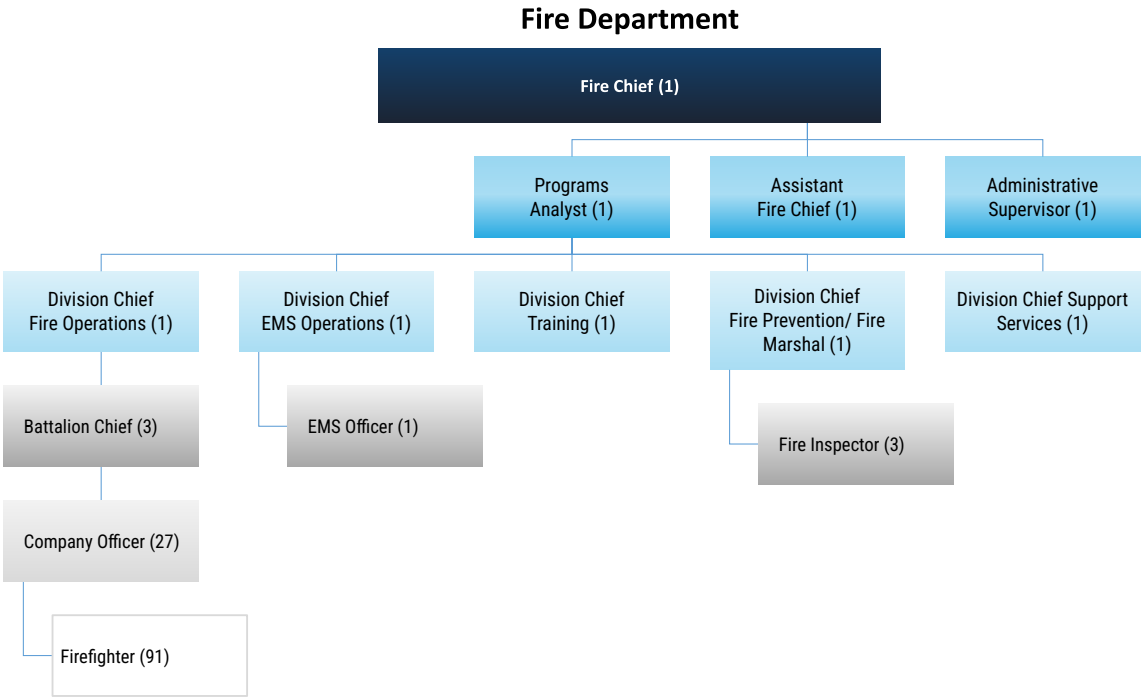
Full-Time Equivalent 3 Year Comparison by Position

Authorized Positions	FY2024	FY2025	FY2026
FTE			
Superior Court Clerk			
Accounting Technician	1.0	1.0	1.0
Chief Deputy Clerk	1.0	1.0	1.0
Clerk of Superior Court	1.0	1.0	1.0
Deputy Court Clerk	18.0	18.0	18.0
Total Superior Court Clerk	**21.0**	**21.0**	**21.0**
Superior Ct-Bd of Equalization			
Deputy Court Clerk	1.0	1.0	1.0
Total Superior Ct-Bd of Equalization	**1.0**	**1.0**	**1.0**
Total FTE	**22.0**	**22.0**	**22.0**

Mission Statement

Glynn County Fire Rescue serves as a strategic partner to support the mission of the Board of Commissioners. We strive to serve, protect, and develop a sustainable and resilient community. Dedicated and Driven for Those We Serve, providing premier community risk reduction through fire protection, emergency medical services, and fire prevention services.

Department Org Chart



Goals and Objectives

Goal 1: Provide exceptional all-hazards service delivery.

Objective 1A: Ongoing evaluation of the service delivery model to ensure the community is provided with effective, efficient, and professional Fire Rescue-based public safety services.

Objective 1B: Develop and implement an all-hazards training plan providing initial and ongoing training for all personnel.

Objective 1C: Identify appropriate Special Operations Teams (Hazardous Materials, Technical Rescue, Water Rescue) classification, personnel certification, and on-going training requirements.

Objective 1D: Acquire equipment to support Special Operations Teams classification through budget process or grant opportunities.

Objective 1E: Budget to provide personnel coverage to support on-duty attendance of training programs.

Supports Glynn County Strategic Plan 2023 – 2026 Goals/Objectives:

Goal 2: Promote and ensure a safe Glynn County through community engagement, education, and preparedness

Objective 2.4: Provide the highest quality emergency services.

Goal 2: Implement recommendations for service delivery improvement derived from Standards of Cover, Community Risk Assessment, & Community Driven Strategic Plan.

Objective 2A: Address organizational weaknesses identified from third-party review.

Objective 2B: Develop performance measures to assess progress in meeting performance standards.

Objective 2C: Anchor all practices, policies, and procedures into the organizational operations.

Supports Glynn County Strategic Plan 2023 – 2026 Goals/Objectives:

Goal 2: Promote and ensure a safe Glynn County through community engagement, education, and preparedness

Objective 2.3: Collaborate with government agencies, organizations, and businesses to optimize public safety and emergency preparedness.

Objective 2.4: Provide the highest quality emergency services.

Goal 3: Develop strategies and implement programs to enhance firefighter health, safety, and survival.

Objective 3A: Create and foster an environment that promotes a healthy lifestyle within Glynn County Fire Rescue.

Objective 3B: Schedule and deliver courses in the areas of Firefighter Cancer Prevention, Mental Health Awareness, Emergency Vehicle Operator, Infectious Disease Prevention, and Firefighter Survival.

Objective 3C: Develop a Peer Fitness group to assess employee fitness levels and develop personal fitness plans.

Objective 3D: Assess status of Fire Station fitness equipment and acquire needed equipment to support Objective 2 and 3.

Objective 3E: Budget for annual third-party inspection and cleaning of all firefighter turnout gear.

Supports Glynn County Strategic Plan 2023 – 2026 Goals/Objectives:

Goal 1: Cultivate a culture of service excellence

Objective 1.2: Establish employee advancement, recognition, training, hiring, and retention programs to develop and retain high-quality employees.

Goal 2: Promote and ensure a safe Glynn County through community engagement, education, and preparedness

Objective 2.2: Recruit highly qualified professionals to serve and protect Glynn County and retain them by promoting an environment that provides continuous development of those individuals to the highest standards of performance.

Goal 4: Refine the organizational culture to embrace, enhance, and ensure accountability to all levels to preserve our positive presence in our community.

Objective 4A: Identify areas of the organizational culture that do not align with the department's vision, mission, and values.

Objective 4B: Continue to improve internal and external communication practices.

Objective 4C: Develop and implement procedures to ensure consistency and accountability throughout the department.

Objective 4D: Anchor all practices, policies, and procedures into the organizational culture.

Supports Glynn County Strategic Plan 2023 – 2026 Goals/Objectives:

Goal 1: Cultivate a culture of service excellence

Objective 1.1: Develop and implement a system to measure internal and external customer satisfaction.

Objective 1.4: Develop internal and external communication guidelines and standards.

Goal 2: Promote and ensure a safe Glynn County through community engagement, education, and preparedness

Objective 2.1: Engage with the community to continually encourage and promote public safety.

Objective 2.3: Collaborate with government agencies, organizations, and businesses to optimize public safety and emergency preparedness.

Objective 2.5: Establish and maintain interactive public safety messaging and mapping systems that provide the community with accurate and timely information.

Goal 5: Develop, implement, and uphold a concise professional development model that meets the needs of Glynn County Fire Rescue and our community.

Objective 5A: Conduct a needs analysis to identify education, training, self-development, and experience levels for each rank.

Objective 5B: Identify timelines for requiring the identified professional development qualifications in Objective 5A for personnel to promote.

Objective 5C: Review and update all Fire Rescue job descriptions.

Objective 5D: Remodel the Fire Rescue Career Track program to reflect the new professional development model.

Objective 5E: Establish a mentoring program for all ranks within the department.

Supports Glynn County Strategic Plan 2023 – 2026 Goals/Objectives:

Goal 1: Cultivate a culture of service excellence

Objective 1.2: Establish employee advancement, recognition, training, hiring, and retention programs to develop and retain high-quality employees.

Goal 2: Promote and ensure a safe Glynn County through community engagement, education, and preparedness

Objective 2.2: Recruit highly qualified professionals to serve and protect Glynn County and retain them by promoting an environment that provides continuous development of those individuals to the highest standards of performance.

Goal 6: Adequately staff Glynn County Fire Rescue utilizing the available resources to fulfill the organization's mission.

Objective 6A: Identify current staffing positions and conduct a needs analysis to determine both immediate and future needs.

Objective 6B: Develop a 3-year plan with benchmarks for department staffing.

Objective 6C: Develop retention initiatives for Fire Rescue.

Objective 6D: Develop a recruitment program for Fire Rescue.

Objective 6E: Implement the proposed staffing, retention, and recruitment plans to meet the needs of the organization and the community.

Supports Glynn County Strategic Plan 2023 – 2026 Goals/Objectives:

Goal 1: Cultivate a culture of service excellence

Objective 1.2: Establish employee advancement, recognition, training, hiring, and retention programs to develop and retain high-quality employees.

Goal 2: Promote and Ensure a Safe Glynn County Through Community Engagement, Education, and Preparedness

Objective 2.2: Recruit highly qualified professionals to serve and protect Glynn County and retain them by promoting an environment that provides continuous development of those individuals to the highest standards of performance.

Objective 2.4: Provide the highest quality emergency services.

Goal 7: Provide the highest quality of emergency services by acquiring and maintaining the apparatus and equipment necessary to meet our community's needs, keep our members safe, and be fiscally responsible.

Objective 7A: Accurately project Capital Improvement Project (CIP) needs for apparatus and equipment replacement cycles.

Objective 7B: Develop and implement a CIP with replacement schedules for apparatus and equipment.

Objective 7C: Ensure Fire Fleet is appropriately staffed to provide limited apparatus out of service times.

Supports Glynn County Strategic Plan 2023 – 2026 Goals/Objectives:

Goal 3: Develop a connected community where families live, work, and play

Objective 3.1: Execute programmed infrastructure initiatives and plan for future needs.

Goal 8: Develop a comprehensive Division of Fire Prevention/Life Safety that encompasses fire investigation, life safety inspections, public education, and community risk reduction to ensure a safe community.

Objective 8A: Perform a needs assessment to identify gaps inhibiting goal achievement.

Objective 8B: Develop a budget for the Division based on the needs assessment and other factors.

Objective 8C: Adequately staff the Division to provide effective and efficient services.

Objective 8D: Develop and implement initiatives that contribute to a safe community.

Objective 8E: Develop and implement a comprehensive public education program.

Supports Glynn County Strategic Plan 2023 – 2026 Goals/Objectives:

Goal 2: Promote and ensure a safe Glynn County through community engagement, education, and preparedness

Objective 2.1: Engage with the community to continually encourage and promote public safety.

Objective 2.2: Recruit highly qualified professionals to serve and protect Glynn County and retain them by promoting an environment that provides continuous development of those individuals to the highest standards of performance.

Objective 2.3: Collaborate with government agencies, organizations, and businesses to optimize public safety and emergency preparedness.

Objective 2.5: Establish and maintain interactive public safety messaging and mapping systems that provide the community with accurate and timely information.

Description

Glynn County Fire Rescue (GCFR) is an all-hazards emergency response agency proudly serving the residents and visitors of the county.

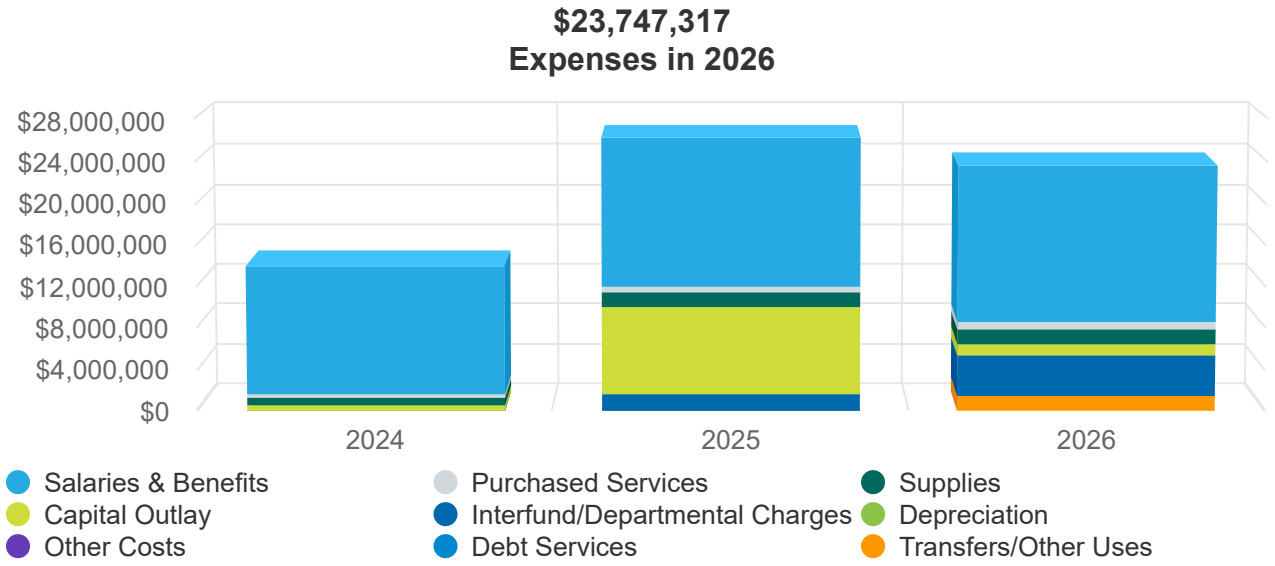
Fire/EMS Performance Measures

Measure	FY2024	FY2025	FY2026
Percent of patients who experienced cardiac arrest and ROSC was achieved prior to arrival at hospital (Goal: 25%).	On Track	On Track	On Track
Percent of structure fires where flame spread was confined to the structure of origin (Goal: Improvement over prior year).	Off Track	Off Track	Off Track
Percent of fire code violations addressed within 1 day of receiving notification (Goal: 100%).	On Track	On Track	On Track
Number of fire safety education presentations completed for 1st/2nd grade classes within the county (Goal: 100%).	On Track	On Track	On Track
Percent of EMS incidents where turnout time is 120 seconds or less for all incidents occurring between the hours of 2000 and 0800 (Goal: 60%).	On Track	On Track	On Track
Percent of fire incidents where turnout time is 80 seconds or less for all incidents occurring between the hours of 0800 and 2000 (Goal: 75%).	On Track	On Track	On Track

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Special Revenue Funds			
Opioid Settlement Fund	$ -	$ 300,000	$ 245,100
Grant Multi-Year Fund	-	-	12,460
Fire Protection District Fund	8,166,796	9,403,865	11,653,534
Emergency Medical Services Fund	5,725,628	8,267,385	10,911,613
Total Special Revenue Funds	**13,892,424**	**17,971,250**	**22,822,707**
Capital Projects Funds			
Capital Projects Multi-Year Fund	-	-	354,610
Facilities Capital Multi-Year Fund	-	-	307,500
IT Projects Multi-Year Fund	-	-	37,500
Fleet Capital Multi-Year Fund	-	-	225,000
Total Capital Projects Funds	**-**	**-**	**924,610**
Internal Service Funds			
Facilities Fund	-	15,000	-
Fleet Fund	-	61,000	-
Total Internal Service Funds	**-**	**76,000**	**-**
Total	**$ 13,892,424**	**$ 18,047,250**	**$ 23,747,317**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 12,291,830	$ 14,319,422	$ 15,130,944
Purchased Services	383,139	534,891	731,273
Supplies	758,123	1,412,637	1,357,964
Capital Outlay	459,331	215,000	1,162,210
Interfund/Departmental Charges	-	1,565,300	3,840,316
Transfers/Other Uses	-	-	1,524,610
Total Expenditures	**$ 13,892,423**	**$ 18,047,250**	**$ 23,747,317**

Department Capital Budget

Founding Source	FY2026 Amount
Opioid Settlement Fund	$ 245,100
Capital Projects MY Fund	354,610
Facilities Capital MY Fund	307,500
IT Projects MY Fund	37,500
Fleet Capital MY Fund	225,000
Total Budget	**$ 1,169,710**

Full-Time Equivalent 3 Year Comparison by Position

Authorized Positions	FY2024	FY2025	FY2026
FTE			
Fire			
Administrative Supervisor	1.0	1.0	1.0
Battalion Chief	5.0	3.0	3.0
Quartermaster	-	1.0	1.0
Division Chief of Training	1.0	-	-
Fire Captain	8.0	8.0	8.0
Fire Chief	1.0	1.0	1.0
Fire Chief, Assistant	1.0	0.5	0.5
Fire Division Chief, Support Services	-	0.5	0.5
Fire Division Chief, EMS	-	0.5	0.5
Fire Div Chief	4.0	4.0	4.0
Fire Fighter	47.0	30.0	30.0
Fire Fighter/EMT	1.0	-	-
Fire Fighter/Paramedic	-	2.0	2.0
Fire Inspector	2.0	2.5	2.5
Fire Lieutenant	15.0	15.0	15.0
Total Fire	**86.0**	**69.0**	**69.0**
Emergency Medical Services			
Fire Captain	1.0	-	-
EMS Officer	-	1.0	1.0
Fire Division Chief, EMS	-	0.5	0.5
Fire Fighter	1.0	15.0	15.0
Paramedic - PT	-	1.0	1.0
Fire Fighter/EMT	22.0	29.0	29.0
Fire Fighter/Paramedic	22.0	16.0	16.0
Fire Lieutenant	1.0	-	-

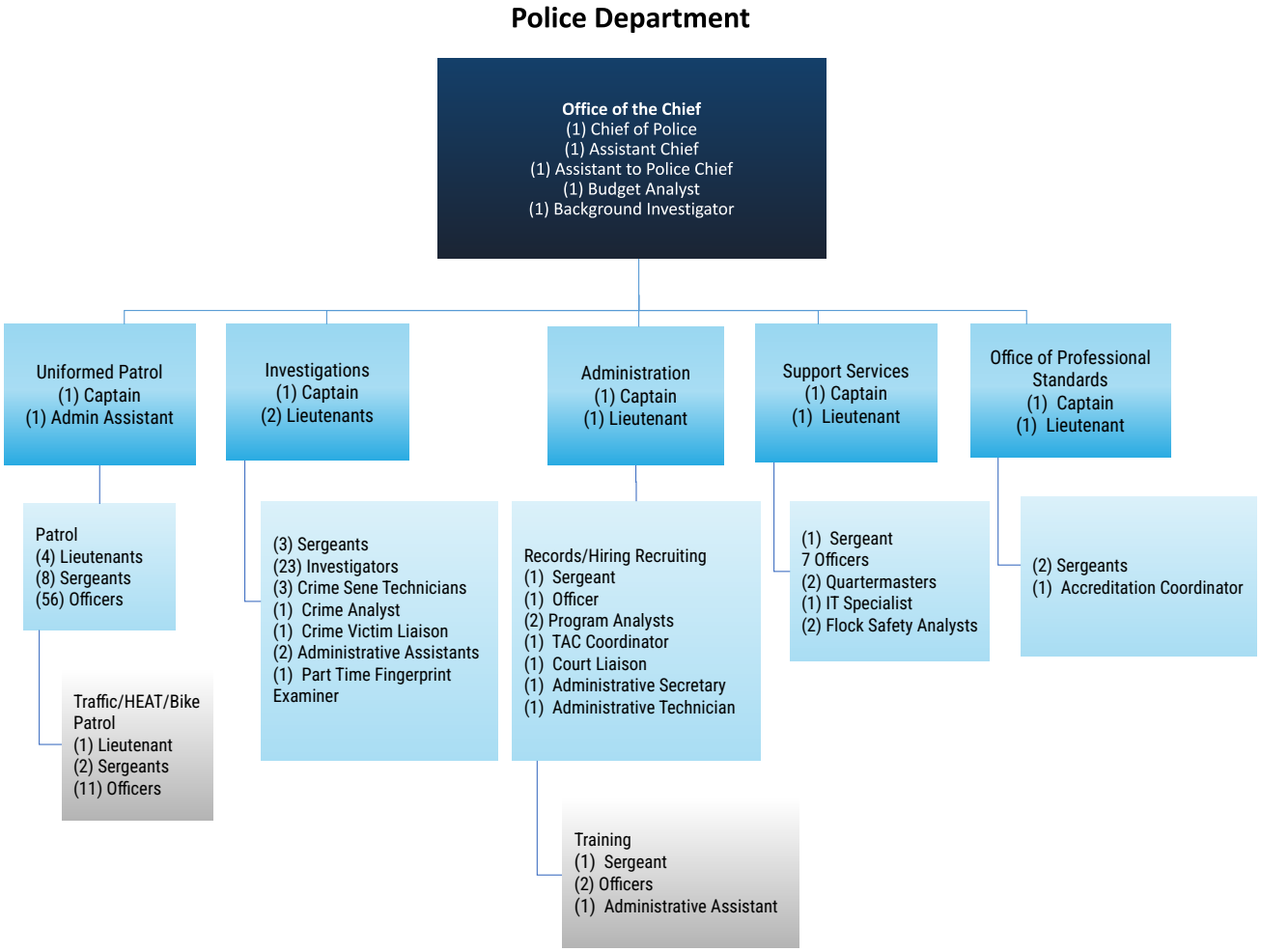
Full-Time Equivalent 3 Year Comparison by Position

Authorized Positions	FY2024	FY2025	FY2026
Fire Inspector	-	0.5	0.5
Fire Division Chief, Support Services	-	0.5	0.5
Fire Chief, Assistant	-	0.5	0.5
Programs Analyst	1.0	1.0	1.0
Total Emergency Medical Services	**48.0**	**65.0**	**65.0**
Total FTE	**134.0**	**134.0**	**134.0**

Mission Statement

The Glynn County Police Department's mission is to serve as a strategic partner to support the mission of the Board of Commissioners. To exemplify unwavering professionalism, uphold the highest ethical standards, prioritize community safety, and proactively engage in crime prevention initiatives. Committed to fostering trust and collaboration within our diverse community, we strive to be a beacon of integrity and excellence in law enforcement.

Department Org Chart



Goals and Objectives

Goal 1: Crime Control - Within Glynn County's neighborhoods, crime rates and patterns vary over time. By analyzing statistical data, the police department can effectively concentrate its resources on specific areas experiencing higher crime rates and even target known repeat offenders. Local business owners, community leaders, and residents play a vital role in reducing crime and impacting our town. Increased communication between the police department and community members will allow all divisions to concentrate resources in areas where increased police presence will truly improve the overall quality of life in Glynn County, Georgia.

Objective 1: Maintain or reduce the crime rate and provide a sense of safety and security by:

a. Maintain an active Crime Analyst function.

b. Use intelligence-driven policing strategies, including real-time crime analysis and technology, to deploy resources to the areas most needed.

c. Crime prevention through public education and community engagement.

d. Maintain or increase staffing levels to meet the levels of service

Maintain or increase community survey results in police services as measured by the Glynn County Police Department's Community Survey.

Objective 2: Maintain an investigative capability to identify, apprehend, and assist with the prosecution of criminal offenders.

a. Maintain participation in the Glynn County Local Agency Sharing Network.

b. Maintain participation in regional investigative task force(s).

c. Maintain an effective property and evidence function.

d. Maintain or increase staffing levels to meet the levels of service.

Objective 3: Maintain the capability of effective emergency management in response to and recovery from a critical incident.

a. Partner with Glynn County Rescue and the Glynn County Office of Emergency Management in maintaining readiness as part of the National Incident Management System (NIMS).

b. Provide relevant emergency response training to police personnel annually.

c. Ensure adequate recovery resources are available to respond to a critical incident.

Goal 2: Community Policing - The Department's One-By-One Policing philosophy is firmly rooted in connecting with our community. The primary organizational goal is working cooperatively with residents, community groups, and public and private organizations. This helps identify and resolve issues that potentially affect the quality of life for the county.

Community-based police departments recognize law enforcement cannot effectively deal with such issues alone and must partner with stakeholders who share a mutual responsibility for resolving problems. Community policing stresses prevention and facilitates early identification of issues, embraces accurate and transparent communication practices, and engages in timely intervention to deal with concerns before they become unwieldy problems. Our officers embrace this philosophy and strive daily to not only meet but exceed community expectations.

Objective 1: Community engagement through outreach and education.

a. Engage the community by offering educational courses (e.g., Citizens' Academy, Coffee with a Cop, and National Night Out).

b. Provide crime prevention programs to residents and businesses.

c. Maintain an active Bike Patrol program (Community Relations Unit).

d. Maintain an active volunteer program (e.g., Chaplains, Explorer Unit, Interns, Victims Assistance, Volunteers in Police Services- VIPS).

e. Continue to collaborate with other police departments to ensure the highest quality of service delivery.

f. Actively participate in the planning and implementation of special events.

g. Continue to foster partnerships with the Downtown stakeholders (e.g., Chamber of Commerce, Rotary Club, Island Merchants Association).

Objective 2: Optimize communication and marketing programs.

a. Create communication marketing campaigns and programs surrounding police, community programs and events.

b. Amplify online communication through multiple media platforms.

c. Partnering with community groups.

d. Maintain open and transparent media relations.

Goal 3: Employee Relations - The Department is committed to providing high-quality service to the community while maintaining its reputation as one of the most highly regarded law enforcement agencies in the Front Range region.

A strong organizational culture is essential to attracting the best talent and retaining valued employees. A highly trained and well - equipped workforce ensures the highest level of service. The professional development for our employees is paramount to the department's continued success.

Objective 1: Attract and retain the highest quality employees.

a. Utilize a recruitment team reflecting the qualities and characteristics we desire of department employees.

b. Work with Human Resources to maintain market competitiveness regarding compensation and benefits.

c. Maintain or increase staffing levels to meet levels of service.

d. Increase candidate pool by providing Georgia Peace Officer Standards and Training (POST) certification opportunities through partnership with the Georgia Public Safety Law Enforcement Training Academy.

Objective 2: Recognize employee accomplishments.

a. Conduct an annual awards ceremony.

b. Maintain a formal awards board process.

c. Encourage staff to participate in a countywide recognition system.

d. Promote regular employee recognition.

Goal 4: Traffic Safety - Traffic Safety is one of the Department's foremost concerns for our growing community. Our key objective is to ensure safe environments on our roadways. We strive to protect the public as they travel. This strategic priority will serve to identify both current and future strategies. This will include enforcement and education principles, which allow the public to better understand the complexities of traffic safety in a growing county.

Objective 1: Increase traffic safety on the roadways in Glynn County, Georgia

a. Identify and monitor high crash locations within Glynn County by increasing enforcement and education efforts within those areas.

b. Apply Data-Driven approaches to traffic safety.

c. Monitor school zones for traffic compliance.

d. Continued participation in state-funded traffic safety grant programs (impaired driving, seat belt compliance) H.E.A.T.

e. Monitor, evaluate, and respond to traffic complaint areas.

f. Partner with Public Works and Colorado Department of Transportation (GDOT) to address Glynn County traffic issues.

Goal 5: Technology, Equipment, and Practices - The Department manages change as it relates to planning, research, development, and use of new or improved technology, equipment, and techniques. Our goal is to implement technology to reduce crime, improve employee safety, promote department transparency, increase efficiency, and anticipate crime trends.

Objective 1: Maintain and utilize the most effective technology, equipment, and best practices

a. Review emerging technology to improve departmental efficiency, effectiveness, and employee safety.

b. Maintain and develop policies consistent with best practices.

c. Maintain best practices in response to mental health concerns.

Goal 6: Support Future Growth - In 2021, the population of unincorporated Glynn County was estimated to be 69,599, with 18,535 residing on St. Simons Island, Jekyll Island, and Sea Island. Based on county population projections by the Georgia Governor's Office of Planning and Budget, unincorporated Glynn County could expect to see as many as 104,997 residents by 2060. Glynn County is projected to add almost 20,000 new residents over the next 40 years, an increase of roughly 22.7% over what it is today, 85,799. Glynn County will surpass 100,000 residents around 2050. With several new neighborhoods under construction and the addition of many new commercial properties, the department must monitor growth trends and respond appropriately with staffing and resources. Glynn County had a net migration of 1,556 new residents as of 2020. To effectively provide a service to such an increased population, the department will need to grow in response to that demand. Such an expansion necessitates hiring personnel and acquiring physical resources, as well as developing strategies and methods for providing quality services to the entire community. (Glynn County Comprehensive Plan, & American Community Survey (ACS) 5 - year estimates, 2023).

Objective 1: Monitor Glynn County population growth projections

a. Review forecasted growth for both residential and commercial parcels from Development Services.

b. Analyze growth and geography to determine future resource allocation (e.g. officer per 1,000 citizens' ratio).

c. Evaluate police department workspace and vehicle parking needs to accommodate future growth.

Objective 2: Monitor Police Department Workload

a. Analyze the number of calls for service per sworn officer.

b. Analyze response times for all calls for service.

c. Analyze all calls handled by the communication center.

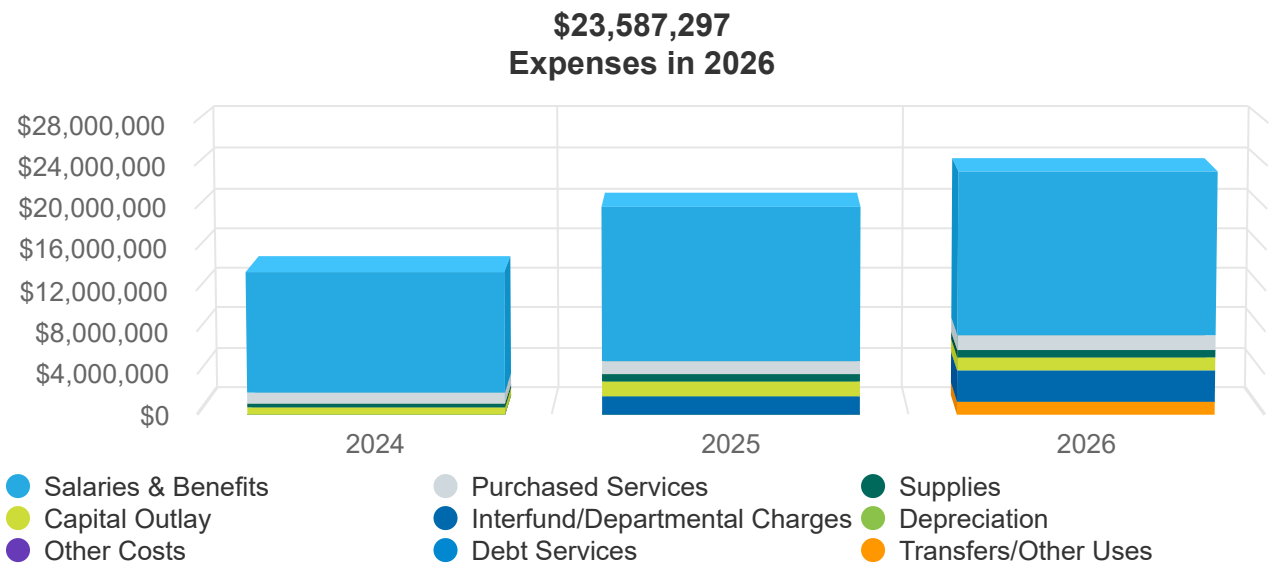
Police Performance Measures

Measure	FY2024	FY2025	FY2026
Develop and implement an annual GCPD 6-week Citizens Academy to commence September 2024.	**Achieved**	**Achieved**	**Achieved**

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Special Revenue Funds			
Police Seizure Funds	$ -	$ 60,000	$ 53,000
Opioid Settlement Fund	-	100,000	-
Grant Multi-Year Fund	-	-	260,807
Police Fund	13,370,695	18,195,152	21,461,242
Sea Island Police Fund	425,174	389,092	499,118
Total Special Revenue Funds	**13,795,869**	**18,744,244**	**22,274,167**
Capital Projects Funds			
Capital Projects Multi-Year Fund	-	-	23,000
Facilities Capital Multi-Year Fund	-	-	209,500
IT Projects Multi-Year Fund	-	-	69,130
Fleet Capital Multi-Year Fund	-	-	1,011,500
Total Capital Projects Funds	**-**	**-**	**1,313,130**
Internal Service Funds			
Fleet Fund	-	1,360,000	-
Total Internal Service Funds	**-**	**1,360,000**	**-**
Total	**$ 13,795,869**	**$ 20,104,244**	**$ 23,587,297**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 11,686,972	$ 14,829,592	$ 15,854,318
Purchased Services	1,029,530	1,264,688	1,407,579
Supplies	323,763	760,083	757,183
Capital Outlay	755,605	1,422,500	1,305,630
Interfund/Departmental Charges	-	1,827,381	2,949,457
Other Costs	-	-	-
Transfers/Other Uses	-	-	1,313,130
Total Expenditures	**$ 13,795,870**	**$ 20,104,244**	**$ 23,587,297**

Department Capital Budget

Founding Source	FY2026 Amount
Capital Projects MY Fund	$ 23,000
Facilities Capital MY Fund	209,500
IT Projects MY Fund	69,130
Fleet Capital MY Fund	1,011,500
Total Budget	**$ 1,313,130**

Full-Time Equivalent 3 Year Comparison by Position

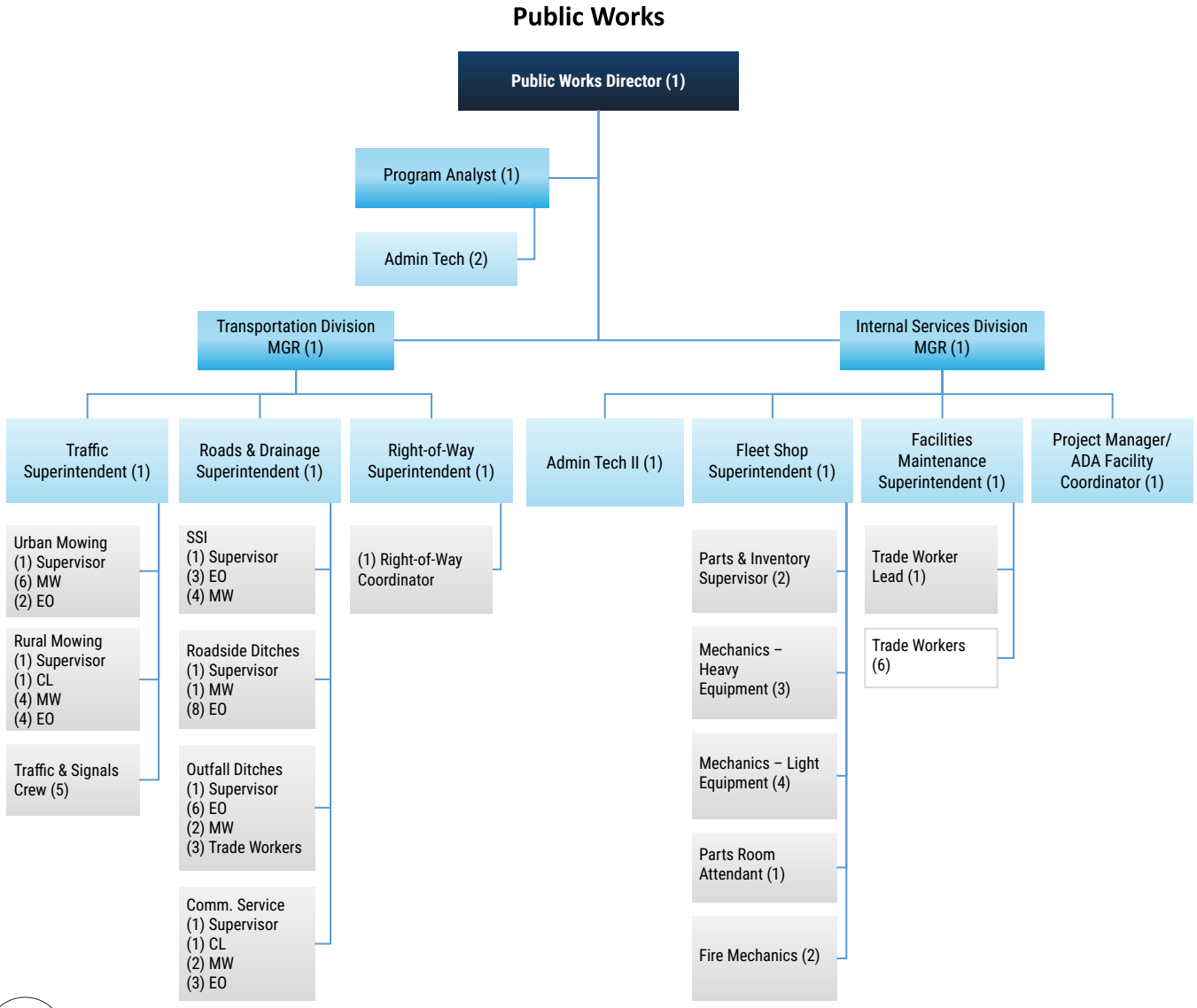
Authorized Positions	FY2024	FY2025	FY2026
FTE			
Police Admin			
Administrative Assistant	3.0	3.0	3.0
Administrative Technician	2.0	2.0	2.0
Assistant Police Chief	1.0	1.0	1.0
Crime Victim Liaison	1.0	1.0	1.0
Police Budget Analyst	1.0	1.0	1.0
Police Captain	2.0	2.0	2.0
Police Chief	1.0	1.0	1.0
Police Lieutenant	4.0	4.0	4.0
Police Officer	5.0	5.0	5.0
Police Officer, Master	2.0	2.0	2.0
Police Officer-Airport MOU	1.0	1.0	1.0
Police Officer-Military	3.0	3.0	3.0
Police Sergeant	8.0	8.0	8.0
Programs Analyst	2.0	2.0	2.0
TAC Coordinator	1.0	1.0	1.0
Systems Analyst	-	1.0	1.0
Total Police Admin	**37.0**	**38.0**	**38.0**
Police Support Services			
Police Captain	1.0	1.0	1.0
Police Lieutenant	1.0	1.0	1.0
Police Officer	6.0	6.0	6.0
Police Officer-Airport MOU	2.0	2.0	2.0
Quartermaster/Fleet	1.0	1.0	1.0
Flock Safety Analyst - Part-time	-	-	2.0
Total Police Support Services	**11.0**	**11.0**	**13.0**
Crime Investigation Division			
Administrative Secretary	2.0	2.0	2.0
Crime Scene Technician	3.0	3.0	3.0
Detective/Investigator	13.0	13.0	13.0
Police Captain	1.0	1.0	1.0
Police Officer	5.0	5.0	5.0
Police Officer, Master	4.0	4.0	4.0
Police Sergeant	3.0	3.0	3.0
Criminal Investigation Print Examiner - Part-time	-	1.0	1.0
Total Crime Investigation Division	**31.0**	**32.0**	**32.0**
Patrol			
Administrative Secretary	1.0	1.0	1.0
Detective/Investigator	1.0	1.0	1.0
Police Captain	1.0	1.0	1.0
Police Lieutenant	5.0	5.0	5.0
Police Officer	36.0	36.0	36.0
Police Officer, Master	18.0	18.0	18.0
Police Officer-Airport MOU	1.0	1.0	1.0
Police Officer-Grant Funded	8.0	8.0	8.0
Police Sergeant	5.0	5.0	5.0
Total Patrol	**76.0**	**76.0**	**76.0**
Total FTE	**155.0**	**157.0**	**159.0**

PUBLIC WORKS SUMMARY

Mission Statement

The mission of the Public Works Department is to serve as a strategic partner to support the mission of the Board of Commissioners. To provide excellent service to Glynn County citizens by maintaining and improving Glynn County roads, rights-of-way, drainage systems, traffic signs, signals, and pavement markings; delivery of fleet support services for all county vehicles and equipment; facilities maintenance for all county buildings. The Department manages the contracts of Mosquito Control Services and assists with solid waste collection.

Department Org Chart



Goals and Objectives

Goal 1: The **Administration Division** will establish management procedures and programs for the department.

Objective 1: Work efficiently; focus on inspection and proactive preventative maintenance, while addressing citizen service requests and Commissioner concerns. Answer Commission and citizen concerns within 48 hours.

Objective 2: Update all division career track plans to reflect current and future needs and opportunities.

Objective 3: Conduct monthly safety training and county-related training to grow staff. Continue to train and educate staff in accordance with career track procedures. Have active Public Works participation in all County offered safety and leadership classes.

Objective 4: Fully implement Cartegraph for tracking Service Requests and Work Orders. Full implementation includes collection and addition of work data.

Objective 5: Develop standard operating procedures (SOPs) for all critical functions. Develop at least five (5) SOPs annually for each division of Public Works.

Objective 6: Continue to work with GIS department to collect and update asset data and allow for improved maintenance response and decision making.

Objective 7: Provide a safe, clean work environment. Continue to upgrade the Public Works campus to provide facilities for Public Works staff.

Objective 8: Develop plan for staging areas and lay down yards at existing Public Works locations to improve functionality, aesthetics, and efficiency of operations.

Objective 9: Initiate Public Works Leadership training through the Carl Vinson Institute in the PW Executive Office Program and maintain a minimum of one graduate.

Objective 10: Attend FEMA Emergency preparedness/readiness training. Maintain at least one certified and continued education representative.

Goal 2: The **Drainage Division** will ensure that the drainage infrastructure is in place and functional to protect property and lives.

Objective 1: Identify key drainage systems in Glynn County that should be considered for system upgrades and replacements. Attention will be given to critical cross drains. Replace three failing system annually

Objective 2: Conduct and continue regular ongoing inspections and maintenance to maintain functionality of Glynn County drainage facilities, including removal of trees, trash, sediment and other debris or obstructions. Complete a minimum of three (3) cycles of maintenance on major outfall ditches annually. Utilize existing GIS data for staff to develop routes for routine maintenance.

Objective 3: Continue the herbicide application program to reduce dependence on heavy equipment for vegetation management. Develop roadside and outfall ditch herbicide application program to apply herbicide to 10 miles annually.

Objective 4: Continue to perform preventative underground storm sewer system cleaning and inspection on critical infrastructure. Clean and inspect the county's storm water systems in house as needed. Clean 250 inlets and 5000 linear feet of pipe annually.

Objective 5: Continue to proactively remove sediment from roadside ditches and swales. Complete a minimum of 10 miles of sediment removal annually.

Goal 3: The **Roads Division** will continue to maintain road surface conditions and rights-of-way to ensure safe roadways for the public.

Objective 1: Continue the right-of-way (ROW) maintenance mowing program to provide roadside mowing, brush cutting, and tree canopy trimming on County ROW. Complete at least four (4) cycles of mowing annually.

Objective 2: Continue to maintain unpaved roads and develop schedule and annual work plan.

Objective 3: Schedule maintenance for county road shoulders and rights-of-way. Complete at least four (4) shoulder clipping project annually

Objective 4: Increase level of service to provide a minimum of eight (8) mowing cycles annually of designated urban County rights-of-way.

Objective 5: Using trades workers team, make repairs to County Road surfaces and sidewalks as needed in a timely manner.

Goal 4: The **Traffic Operations Division** will promote the safety and efficiency of the transportation network for pedestrians, bicyclists, and the motoring public by maintaining all County-owned traffic signs, pavement markings, and signals, according to MUTCD, Manual for Uniform Traffic Control Devices.

Objective 1: Inspect each intersection, crosswalks, and RAB each year and schedule maintenance as needed.

Objective 2: Inspection all county parking lots and County parks (basketball and fences) and repaint as needed

Objective 3: Conduct yearly preventative maintenance and certified all signals and signal cabinets, wiring and control heads, replace certain components periodically based on age.

Objective 4: Develop schedule and plan to renew pavement markings on all the roads/intersections in the unincorporated areas of Glynn County on a 7-year rotation.

Objective 6: Support and monitor both the City of Brunswick and first responders to the GDOT signals here in Glynn County.

Objective 7: Monitor the bridge lights and respond to outages.

Objective 8: Using grid maps, implement sign maintenance program to proactively clean, inspect, and straighten all County Road signs.

Objective 9: Conduct inspections to check sign reflectivity standards

Goal 5: The **Fleet Services Division** will provide preventative maintenance and repair services for all County vehicles and equipment.

Objective 1: Establish and maintain workable preventative maintenance service system for all vehicles and equipment. Continue to work in Munis on the preventive maintenance system and create a PM schedule in FY26.

Objective 2: Integrate ASE training and certifications into the career track for fleet and fire mechanics.

Objective 3: Continue EVT training and certifications for all fleet mechanics.

Objective 4: Continue education for Underground Storage Tanks including cathodic protection and line tightness testing certifications. Comply with current EPA regulations. Attend classes online or in person when classes become available to stay current with new EPA certifications and regulations.

Objective 5: Review and improve tracking methods of parts, labor, fuel and service of county equipment for Munis software. Continue to work in Munis to improve tracking methods of inventory, labor, service, and county equipment.

Goal 7: The **Mosquito Control Division** will provide mosquito abatement services to help protect the health and quality of life of the public. This is a contracted service.

Objective 1: Continue to ensure contractor provides a high level of mosquito surveillance that provides data on the number of and species composition of pestiferous and disease vectoring mosquitoes using multiple trap types, landing rate counts and inspections for efficient and effective mosquito abatement.

Objective 2: Continue to ensure contractor provides focused larval mosquito control efforts using biological or biochemical larvicides in more than eighty percent of treated breeding habitats.

Objective 3: Increase public education and awareness about preventing backyard mosquito breeding, protecting themselves from mosquito bites and avoiding mosquito borne disease by distributing literature, utilizing contacted radio spots, and making presentations at local public events and schools.

Objective 4: Ensure contractor provides a rotation of several effective mosquito control adulticides from different chemical classes to facilitate the control of the mosquito population and to prevent tolerance and minimize the development of resistance in the local mosquito populations. Conduct resistance testing of local mosquitoes throughout the season to monitor for the development of any resistance in the population.

Objective 5: Ensure contractor minimizes the effect of mosquito abatement activities on the local environment and its impact on non-target organisms by using an integrated mosquito management program, following all label instructions, and considering all factors when choosing where and when to conduct treatments and using the most appropriate chemical.

Goal 9: The **Facilities Division** will provide safe, clean and pleasant environment for Glynn County employees and citizens by providing high-quality workmanship, ADA compliant upgrades and focusing on long-range-planning for the facilities future.

Objective 1: Continue to develop and maintain working relationships with all departments, divisions, and elected officials. Ensure timely communications and follow up with all work requests for completion and/or a resolution, respond to requests within 24 hours. Schedule quarterly meetings and follow ups with departments to discover issues and follow up with customers.

Objective 2: Document preventative maintenance program, and to ensure prompt completion of work orders by providing quality work at a competitive price. Routinely inspect all facilities.

Objective 3: Equip and train employees with the skills necessary to complete assigned tasks.

Objective 4: Monitor energy audit to up-grade facilities and lower utility cost. Continue to monitor thermostats. Review utility bills for irregularities. Address issues from the Ameresco audit.

Objective 5: Develop long-range capital plan specific to County owned for facilities. Develop matrix and plan for defined major component replacement, building remodels, and replacement or equivalent.

Objective 6: Provide safety training for all employees on daily tasks. Monthly conduct safety meetings that cover all areas of performed duties.

Description

Manages traffic and road maintenance, storm drainage, right-of-way permitting, mosquito control, white goods and bulk pickups, and facilities and fleet management. We are proud to provide services that ensure clean, safe, and accessible roads, drainage systems, and public facilities.

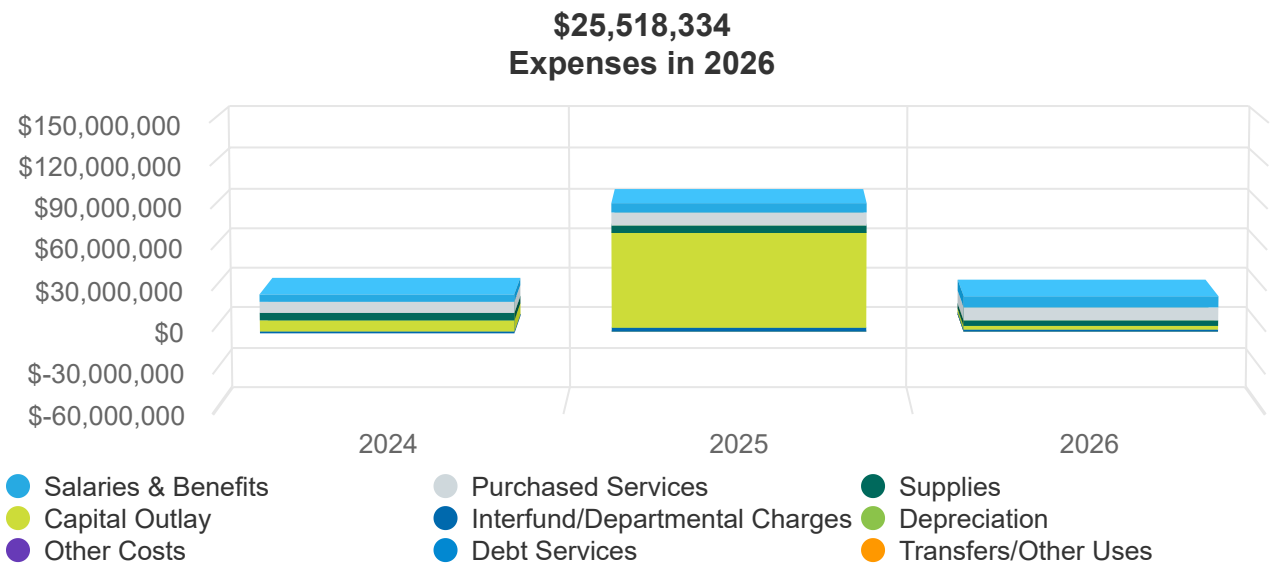
Public Works Performance Measures

Name	FY2024	FY2025	FY2026
Mechanically mow currently maintained outfall canals two times annually	N/A	Achieved	Achieved
Complete one annual herbicide application of currently maintained outfall canals	N/A	Off Track	Off Track
Inspection 50% of all street signs annually	N/A	Achieved	Achieved
Complete annual preventative maintenance and inspections of all traffic signals	N/A	Achieved	Achieved
Complete scheduled white goods pick-ups on time	N/A	Achieved	Achieved
Sweep 50% of the curbed road inventory six times per year	N/A	Achieved	Achieved
Replace and/or repair 2500 linear feet of damaged sidewalk	N/A	Off Track	Off Track
Complete routine sediment removal of all end of pipe outfalls annually	N/A	Off Track	Off Track
Repair all potholes within 2 business days of discovery or notification	N/A	Achieved	Achieved
Contact customers within 2 business days of receiving request for service	N/A	Off Track	Off Track
Complete 100,000 linear feet of roadside ditch sediment removal	N/A	Achieved	Achieved
Jet/vac flush (clean) 10,000 linear ft of stormwater pipe/culvert	N/A	Achieved	Achieved
Jet/vac flush (Clean) 200 inlets or junction boxes annually	N/A	Achieved	Achieved
Inspect and/or perform preventative maintenance on every Fire Dept vehicle annually.	N/A	Achieved	Achieved
Perform walk through inspection of County maintained facilities twice annually	N/A	Achieved	Achieved
Conduct safety meetings for all Public Works staff monthly	N/A	Achieved	Achieved

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
General Fund			
General Fund	$ 11,493,210	$ 10,154,901	$ 12,150,408
Total General Fund	**11,493,210**	**10,154,901**	**12,150,408**
Special Revenue Funds			
Drug Court Fund	2,169	-	-
ARPA - American Rescue Plan Fund	1,861,961	550,000	-
Grant Fund	3,111,455	2,906,250	-
Fire Protection District Fund	659,931	12,000	-
Police Fund	1,178,203	22,000	-
Sea Island Police Fund	3,911	-	-
Emergency Medical Services Fund	249,944	-	-
Accommodation Excise Tax Fund	845,808	182,400	100,000
Accommodation Excise Tax Multi-Year	-	-	25,000
Total Special Revenue Funds	**7,913,383**	**3,672,650**	**125,000**
Capital Projects Funds			
Capital Projects Fund	3,253,816	1,394,000	-
Capital Projects Multi-Year Fund	-	-	95,000
Facilities Capital Multi-Year Fund	-	-	1,195,000
IT Projects Multi-Year Fund	-	-	20,000
Fleet Capital Multi-Year Fund	-	-	650,000
Total Capital Projects Funds	**3,253,816**	**1,394,000**	**1,960,000**
Enterprise Funds			
Building Inspection Fund	15,394	-	-
Solid Waste Fund	3,524,251	3,326,896	3,791,958
Total Enterprise Funds	**3,539,645**	**3,326,896**	**3,791,958**
Internal Service Funds			
Facilities Fund	-	4,833,085	3,971,582
Fleet Fund	-	3,910,060	3,519,386
Total Internal Service Funds	**-**	**8,743,145**	**7,490,968**
Total	**$ 26,200,054**	**$ 27,291,592**	**$ 25,518,334**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 5,902,559	$ 6,957,750	$ 7,885,555
Purchased Services	7,704,007	7,524,120	8,381,170
Supplies	3,803,505	4,754,101	4,693,620
Capital Outlay	7,850,923	5,065,250	1,985,000
Interfund/Departmental Charges	(597,786)	2,870,905	2,572,989
Other Costs	-	85,466	-
Total Expenditures	**$ 24,663,208**	**$ 27,257,592**	**$ 25,518,334**

Department Capital Budget

Founding Source	FY2026 Amount
Accommodation Excise Tax MY	$ 25,000
Capital Projects MY Fund	95,000
Facilities Capital MY Fund	1,195,000
IT Projects MY Fund	20,000
Fleet Capital MY Fund	650,000
Total Budget	**$ 1,985,000**

Full-Time Equivalent 3 Year Comparison by Position

Authorized Positions	FY2024	FY2025	FY2026
FTE			
Facilities Management			
Administrative Technician	1.0	1.0	1.0
Trades Worker	7.0	7.0	7.0
Internal Services Division Manager - Public Works	-	0.5	0.5
Facilities Maintenance Superintendent	1.0	1.0	1.0
Total Facilities Management	**9.0**	**9.5**	**9.5**
Public Works Administration			
Accountant	1.0	1.0	1.0
Administrative Supervisor	1.0	-	-
Administrative Assistant	-	1.0	1.0
Administrative Technician	2.0	1.0	1.0
Construction Inspector	2.0	-	-
Director. Public Works	1.0	1.0	1.0
Right of Way Maintenance Superintendent	-	1.0	1.0
Transportation Division Manager - PW	-	1.0	1.0
Right-of-Way Coordinator	-	1.0	1.0
Engineer II	1.0	-	-
Engineering Technician	3.0	-	-
Maintenance Worker	1.0	-	-
Manager, Engineering Div.	1.0	-	-
Supervisor, Engineering	1.0	-	-
Total Public Works Administration	**14.0**	**7.0**	**7.0**
Highways and Streets			
Crew leader	1.0	1.0	1.0
Equipment Operator	8.0	8.0	8.0
Maintenance Worker	6.0	10.0	10.0
Trades Worker	-	1.0	1.0
Public Works Supervisor	2.0	1.0	1.0
Total Highways and Streets	**17.0**	**21.0**	**21.0**
Drainage			
Crew Leader Part-time	1.0	1.0	1.0
Utility Pole Locator	-	1.0	1.0
Lead Operator - Public Works	-	1.0	1.0
Equipment Operator	19.5	17.5	17.5
Maintenance Worker	9.0	8.0	8.0
Public Works Supervisor	5.0	5.0	5.0
Roads and Drainage Engineer	1.0	-	-
Trades Worker	2.0	2.0	2.0
Total Drainage	**37.5**	**35.5**	**35.5**
Traffic Engineering			
Maintenance Worker	-	1.0	1.0
Traffic Division Manager	1.0	1.0	1.0
Traffic Signal Technician	6.0	5.0	5.0
Total Traffic Engineering	**7.0**	**7.0**	**7.0**
Solid Waste Collection			
Equipment Operator	0.5	0.5	0.5
Total Solid Waste Collection	**0.5**	**0.5**	**0.5**

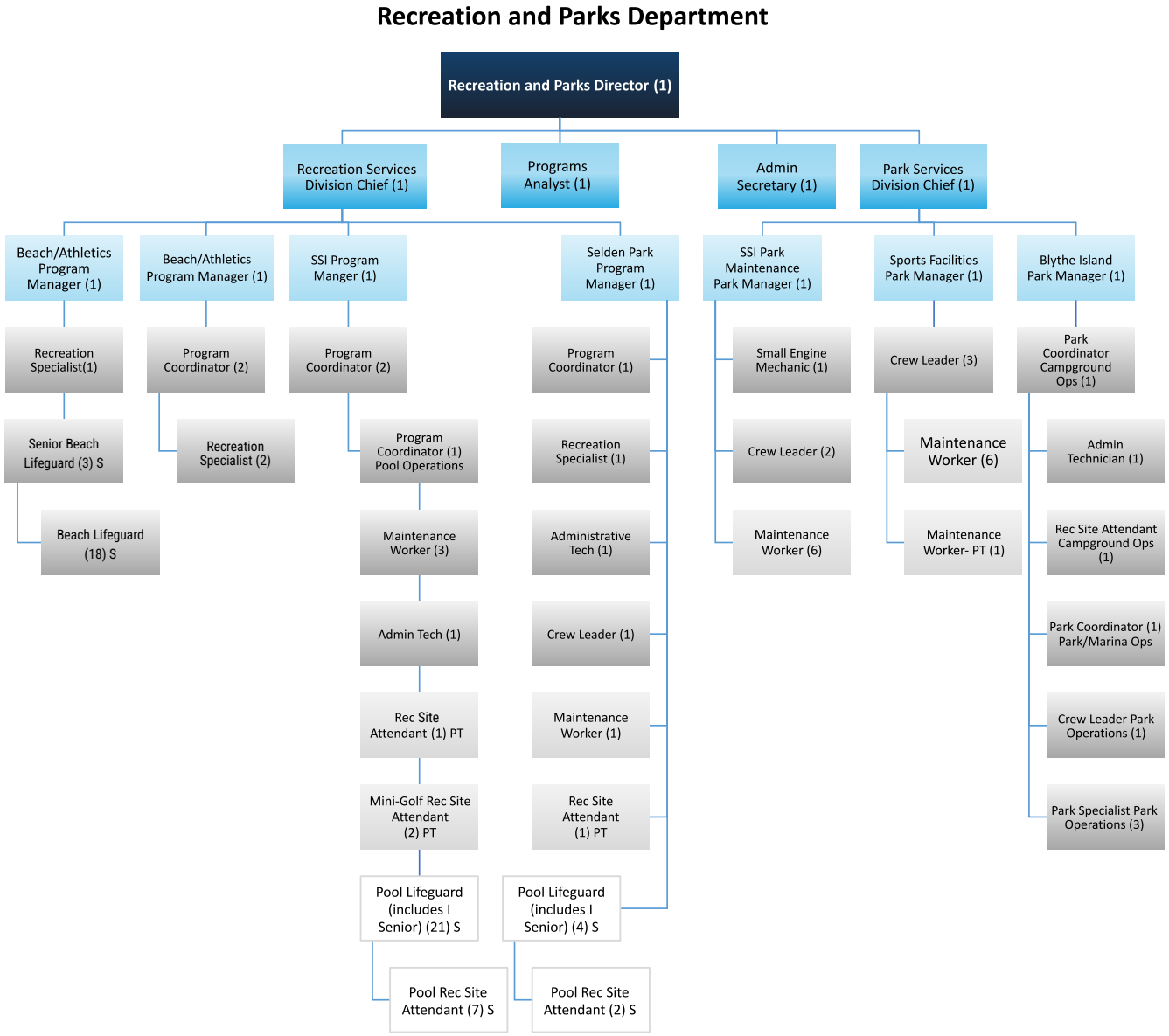
Full-Time Equivalent 3 Year Comparison by Position

Authorized Positions	FY2024	FY2025	FY2026
Fleet Maintenance			
Fleet Maintenance Supervisor	2.0	-	-
Manager Fleet Maintenance	1.0	-	-
Mechanic	7.0	10.0	10.0
Internal Services Division Manager - Public Works	-	0.5	0.5
Parts Room Supervisor	-	1.0	1.0
Parts Room Attendant	-	1.0	1.0
Fleet Maintenance Superintendent	-	1.0	1.0
Parts Room Manager	1.0	-	-
Total Fleet Maintenance	**11.0**	**13.5**	**13.5**
Total FTE	**96.0**	**94.0**	**94.0**

Mission Statement

The mission of the Recreation and Parks Department is to serve as a strategic partner to support the mission of the Board of Commissioners. To provide quality year-round recreational activities, facilities, and services that are safe, fun and enhance the quality of life for all.

Department Org Chart



Goals and Objectives

Goal 1: Provide communication on the department's status of accomplishments towards current year goals, objectives, initiatives, and projects to the Board of Commissioners, County Manager, Assistant County Manager, other county staff, and citizens **(Strategic Plan Goal 1: Cultivate a culture of service excellence).**

Objective 1: Recreation and Parks Director, Recreation Services Division Chief, Parks Services Division Chief, and Program/Park Managers will maintain daily/weekly/monthly/annual reports, participation information, and project updates to ensure implementation, tracking, and accomplishment of Strategic Plan initiatives; Department goals, objectives, performance measures, and capital projects; and park-related SPLOST 2022 projects.

Objective 2: Recreation and Parks Director will provide updates on progress made towards the accomplishment of goals, objectives, performance measures, and initiatives to the County Manager, Assistant County Manager, and others via project management platforms, at leadership team meetings and through written reports as required.

Goal 2: Develop an efficient, creative, and professional workforce capable of meeting the current and future recreational needs of the citizens of Glynn County **(Strategic Plan Goal 1: Cultivate a culture of service excellence).**

Objective 1: Request funds for professional staff to attend GRPA District 2 meetings, NRPA/GRPA annual conference and/or network professional development programs, and/or other training programs to enhance job knowledge and obtain/maintain professional certifications.

Objective 2: Promote career development by offering in-service and virtual training for employees to grow professionally and improve skills; update and promote Career Track paths for Recreation and Parks positions; and submit requests for reclassifications for positions where assigned duties have changed.

Objective 3: Communicate County and department issues at department leadership team meetings, through email notices to all employees, through distribution of monthly staff calendars, and by conducting Recreation and Parks employee networking and team building opportunities three times per year.

Objective 4: Recruit and attract qualified candidates to apply for seasonal positions at County pools and beaches by adhering to the Seasonal Employee Recruitment Plan and providing hiring incentives.

Goal 3: Enhance programs and services to increase participation in sports, special events, and programs, and promote community awareness of programs, services, and facilities **(Strategic Plan Goal 3: Develop a connected community where families live, work and play).**

Objective 1: Keep citizens and participants informed by providing frequent updates on department activities through email notifications, social media posts, and the County website; and by advertising programs, events, facilities, and services through the department activities guide, seasonal flyers to schools, and program-specific flyers at parks and offices.

Objective 2: Promote Department initiatives designed to increase participation in activities including the Athletics4All Scholarship Program, Additional Child Discount Policy, and the Volunteer Coach Refund Program.

Objective 3: Recognize teams and individuals that achieve success in athletic programs at Board of Commissioners meetings, in the department activities guide, and on social media.

Objective 4: For the FY 2027 Budget, initiate one (1) new Recreation and Parks Comprehensive Master Plan priority no later December 2026.

Goal 4: Provide safe and well-maintained parks and facilities through sound planning, productive personnel supervision and effective work programs **(Strategic Plan Goal 3: Develop a connected community where families live, work and play).**

Objective 1: Develop an operational plan for Coast Guard Park to implement for Spring/Summer 2026, after renovation of the park and continue to implement Glynn County BEach SAFE Program to promote beach/ water safety and education to residents and visitors.

Objective 2: Request resources (personnel, equipment, vehicles, etc.) in the FY26 budget to improve the level of service related to parks maintenance, athletic field maintenances, landscaping, and playgrounds..

Objective 3: Identify needed enhancements, maintenance, and rehabilitation of parks and amenities to enhance where families play. Conduct semi-annual comprehensive park inspections and develop project lists for off-season implementation to address maintenance issues in a timely manner as resources allow.

Goal 5: Provide a safe and positive environment for our youth to participate in athletic activities by recruiting and recognizing coaches and requiring all coaches to exhibit good behavior and sportsmanlike conduct **(Strategic Plan Goal 3: Develop a connected community where families live, work and play).**

Objective 1: Continue to ensure potential coaches complete all mandatory coaching requirements and successfully pass the County's criminal background before being assigned to coach a team.

Objective 2: Continue to acknowledge exemplary volunteer coaches for their service by nominating a GRPA District 2 volunteer of the year, posting info on model volunteers on social media, and recognizing them in the department activities guide.

Objective 3: Continue to promote the Volunteer Coach Refund Program to potential head coaches in youth athletic programs.

Goal 6: Offer quality recreation programs, events, services, and facilities in a well-maintained environment **(Strategic Plan Goal 3: Develop a connected community where families live, work and play).**

Objective 1: Implement at least 1 new program, league, or special event by the end of FY 2026.

Objective 2: Increase participation in recreation programs and athletic leagues by 5% in FY 2026 (4,703). FY24 participation is 4,479.

Objective 3: Work with special interest groups to facilitate seasonal organized events for children and families at County parks.

Description

The Glynn County Recreation and Parks Department provides year-round recreational activities for all ages and manages the beautification of our public parks, beaches and rental facilities.

Parks Maintenance Performance Measures

Name	FY2024	FY2025	FY2026
Provide quality weekly landscape maintenance services for assigned parks and areas 52 weeks per year.	52 Weeks	52 Weeks	52 Weeks
Provide trash services and litter management for all assigned parks and areas 52 weeks per year.	52 Weeks	52 Weeks	52 Weeks
Perform monthly inspections of all assigned County parks and areas.	12 inspections of each area	12 inspections of each area	12 inspections of each area
Provide surge staffing for 8 special event/holiday weekends ensuring setup of required crowd control, restrooms, and trash systems - New Years, MLK Day, Presidents Day, Spring Break, Memorial Day, July 4th, Labor Day, Frat Beach, Veterans Day, Thanksgiving, and Christmas.	8 events/ holiday weekends	8 events/ holiday weekends	8 events/ holiday weekends

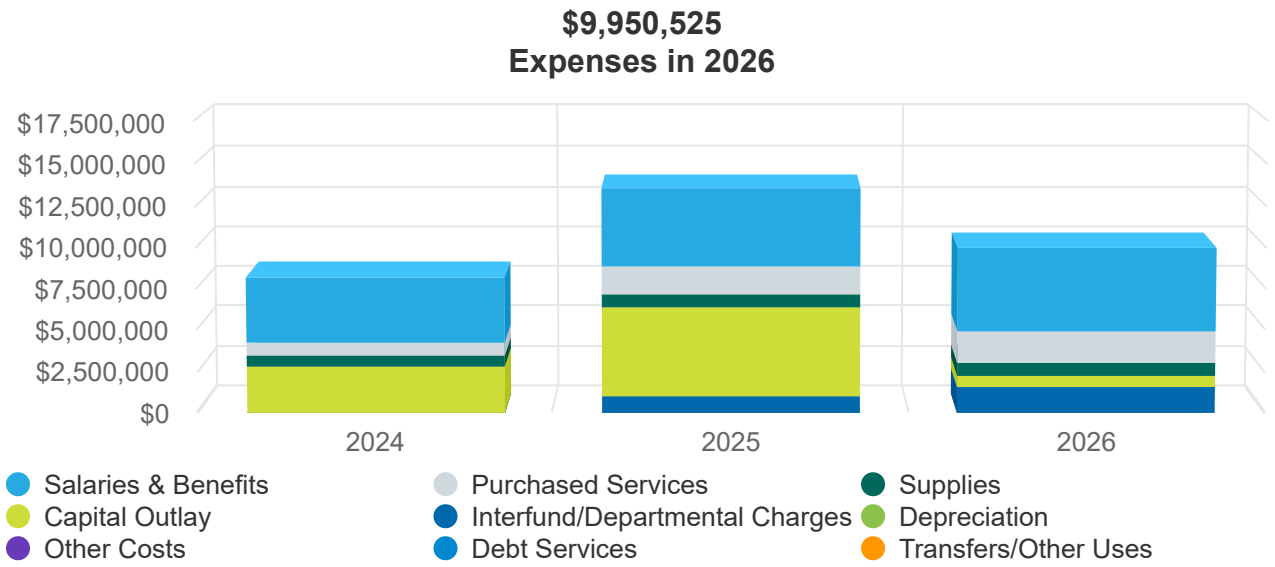
Performance Measures

Measure	FY2024	FY2025	FY2026
# Community Building Rentals	242.00	500.00	400.00
# Football/Soccer Tournaments (non-County)	2.00	2.00	2.00
# Softball/Baseball Tournaments (non-County)	33.00	30.00	35.00
Average # Boat Hoists per Day	5.00	6.00	5.00
Average # Campsites Booked per Day	55.00	55.00	53.00
# Boats Launched (Hoist)	1,703.00	1,600.00	1,650.00
# of Campsites Booked (Annual)	20,131.00	21,000.00	19,500.00
Overnight Docking	111.00	175.00	175.00
# Pavilion Rentals	168.00	150.00	160.00
# Casino Rentals	416.00	425.00	450.00
# Daily Pool Visits	21,374.00	17,500.00	18,000.00
# Golf Punch Pass	144.00	150.00	150.00
# Golf Season Pass	3.00	5.00	5.00
# Mini-Golf Admission	11,215.00	13,500.00	12,500.00
# Play-It-Again Pass	82.00	85.00	90.00
# Pool Parties (rentals)	9.00	10.00	10.00
# Pool Punch Pass	311.00	375.00	400.00
# Season Pool Pass	89.00	95.00	100.00
# Swim Participants (group and private lessons, lap swim)	461.00	350.00	450.00
# Activity Room Rentals	12.00	25.00	80.00
# Baseball Field Rentals	58.00	75.00	50.00
# Gym Rentals	112.00	75.00	100.00
# Pavilion Rentals	83.00	90.00	95.00
# Soccer Field Rentals	26.00	25.00	10.00
# Swim Daily Swimmers	1,785.00	250.00	2,000.00
# Swim Lessons Participants	115.00	150.00	150.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
General Fund			
General Fund	$ 3,133,261	$ 3,910,733	$ 4,675,807
Total General Fund	**3,133,261**	**3,910,733**	**4,675,807**
Special Revenue Funds			
Blythe Island Park Development Fund	34,470	205,000	153,000
Accommodation Excise Tax Fund	3,445,522	4,758,578	4,426,718
Accommodation Excise Tax Multi-Year	-	-	310,000
Total Special Revenue Funds	**3,479,992**	**4,963,578**	**4,889,718**
Capital Projects Funds			
Capital Projects Fund	932,721	170,000	-
Facilities Capital Multi-Year Fund	-	-	60,000
Fleet Capital Multi-Year Fund	-	-	325,000
Total Capital Projects Funds	**932,721**	**170,000**	**385,000**
Internal Service Funds			
Facilities Fund	-	660,000	-
Fleet Fund	-	178,500	-
Total Internal Service Funds	**-**	**838,500**	**-**
Total	**$ 7,545,974**	**$ 9,882,811**	**$ 9,950,525**

Department Budget by Expense Type



Recreation and Parks Department Summary

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 3,973,325	$ 4,711,840	$ 5,046,270
Purchased Services	721,551	1,619,488	1,822,049
Supplies	728,579	851,626	866,428
Capital Outlay	2,122,121	1,685,500	695,000
Interfund/Departmental Charges	-	1,014,357	1,520,778
Other Costs	400	-	-
Total Expenditures	**$ 7,545,976**	**$ 9,882,811**	**$ 9,950,525**

Department Capital Budget

Founding Source	FY2026 Amount
Accommodation Excise Tax MY	$ 310,000
Facilities Capital MY Fund	60,000
Fleet Capital MY Fund	325,000
Total Budget	**$ 695,000**

Full-Time Equivalent 3 Year Comparison by Position

Authorized Positions	FY2024	FY2025	FY2026
FTE			
Recreation Administration			
Administrative Secretary	-	1.0	1.0
Director, Recreation	1.0	1.0	1.0
Programs Analyst	1.0	1.0	1.0
Recreation Specialist - Part-time	-	1.0	1.0
Total Recreation Administration	**2.0**	**4.0**	**4.0**
Participation Recreation			
Recreation Program Coordinator	2.0	4.0	4.0
Recreation Program Manager	-	1.0	1.0
Recreation Specialist	3.0	3.0	3.0
Total Participation Recreation	**5.0**	**8.0**	**8.0**
Sport Facilities			
Crew Leader	2.0	3.0	3.0
Maintenance Worker	6.0	7.0	7.0
Park Coordinator	1.0	-	-
Park Services Division Manager	1.0	-	-
Recreation Program Manager	1.0	1.0	1.0
Recreation Services Division Chief	1.0	2.0	2.0
Total Sport Facilities	**12.0**	**13.0**	**13.0**
Beach			
Lifeguard - Seasonal	17.0	17.0	17.0
Recreation Program Manager	1.0	1.0	1.0
Senior Lifeguard - Seasonal	3.0	4.0	4.0
Total Beach	**21.0**	**22.0**	**22.0**
Blythe Is. Regional Park			
Administrative Technician	1.0	1.0	1.0

Full-Time Equivalent 3 Year Comparison by Position

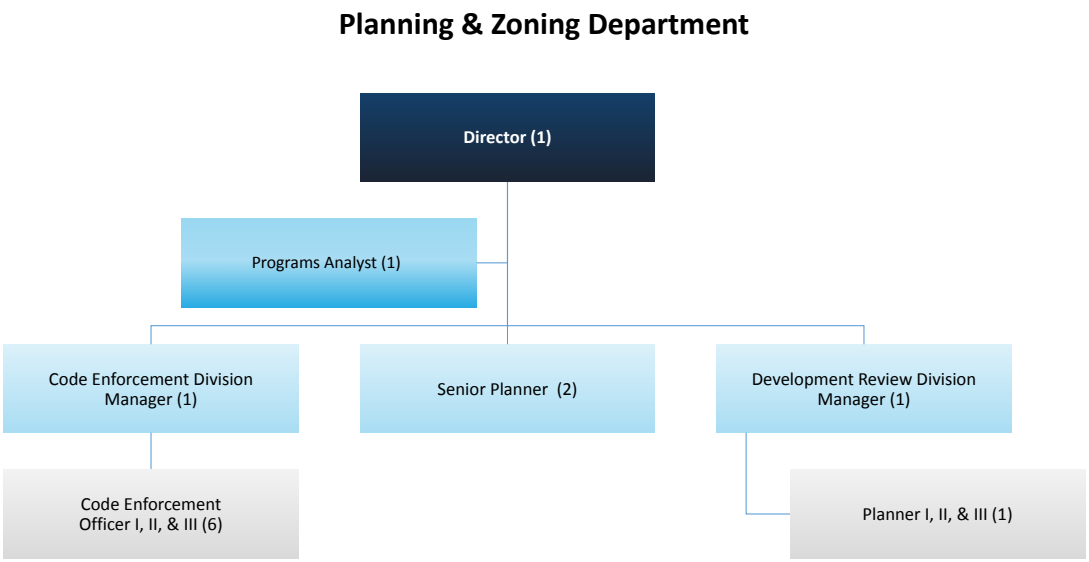
Authorized Positions	FY2024	FY2025	FY2026
Crew Leader	1.0	1.0	1.0
Park Coordinator	2.0	2.0	2.0
Park Manager	1.0	1.0	1.0
Park Specialist	3.0	3.0	3.0
Recreation Site Attendant	1.0	1.0	1.0
Total Blythe Is. Regional Park	**9.0**	**9.0**	**9.0**
Howard Coffin Park			
Administrative Secretary	1.0	-	-
Crew Leader	1.0	-	-
Lifeguard - Seasonal	11.0	-	-
Maintenance Worker	1.0	-	-
Recreation Program Coordinator	2.0	-	-
Recreation Program Manager	1.0	-	-
Recreation Site Attendant - Seasonal	7.0	-	-
Total Howard Coffin Park	**24.0**	**-**	**-**
Neptune Park			
Lifeguard - Seasonal	18.0	17.0	17.0
Recreation Program Coordinator	1.0	1.0	1.0
Recreational Site Attend - Part Time	3.0	3.0	3.0
Recreational Site Attendant - Seasonal	9.0	8.0	8.0
Senior Lifeguard - Seasonal	1.0	1.0	1.0
Total Neptune Park	**32.0**	**30.0**	**30.0**
Selden Park			
Administrative Technician	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0
Lifeguard - Seasonal	4.0	5.0	5.0
Maintenance Worker	1.0	1.0	1.0
Recreation Program Manager	1.0	1.0	1.0
Recreation Site Attendant - Part Time	1.0	1.0	1.0
Recreation Site Attendant - Seasonal	2.0	1.0	1.0
Recreation Specialist	1.0	1.0	1.0
Senior Lifeguard - Seasonal	1.0	2.0	2.0
Total Selden Park	**13.0**	**14.0**	**14.0**
Mallery Park			
Administrative Technician	1.0	1.0	1.0
Maintenance Worker	3.0	3.0	3.0
Recreation Program Manager	1.0	1.0	1.0
Total Mallery Park	**5.0**	**5.0**	**5.0**
Parks Maintenance			
Division Manager, Public Works	1.0	-	-
Park Manager	-	1.0	1.0
Crew Leader	3.0	3.0	3.0
Mechanic	1.0	1.0	1.0
Maintenance Worker	5.0	5.0	5.0
Total Parks Maintenance	**10.0**	**10.0**	**10.0**
Total FTE	**133.0**	**115.0**	**115.0**

PLANNING & ZONING/CODE ENFORCEMENT SUMMARY

Mission Statement

The Planning & Zoning Department's mission is to serve as a strategic partner to support the mission of the Board of Commissioners. To facilitate positive partnerships with residents, visitors, and stakeholders. We strive to be efficient and transparent in planning, development review and compliance processes towards the goal of a lively community that promotes respect, integrity and quality of life.

Department Org Chart



Goals and Objectives

- (Objective) 3.2 Establish A Positive and Responsible Growth Environment
  - > On Track: 72.9%
  - > Successes include: 3.2.2. Kicking off implementation of the 2023 Comprehensive Plan with a workshop on June 16, 2025, for Comp Plan Community Work Program (CWP) action items. A stakeholder committee meeting was then held on June 24, 2025, to report out the CWP implementation plan and progress to date. 3.2.3 Community Outreach: six events held to date. 3.2.4 Housing Study: Contracted with Mosaic Consulting and project kick-off meeting held June 15, 2025. 3.2.5 Transportation Plan: BATS 2050 MTP on BATS July 14 – TCC for recommendation and July 21 PC agenda for adoption. Off Track: 3.2.1 Zoning Ordinance is off track; however, progress continues to be made, and legal review is being completed.

1. (Initiative) 3.2.1: Update the 1966 Planning and Zoning Ordinance NLT Dec 2023
   - > Off Track
   - > As of August 11, 2025, the draft Ordinance has been legally reviewed. We anticipate distribution to the Working Group and County Commissioners in coming weeks.

2. (Initiative) 3.2.2: Update the 2018 County Comprehensive Plan NLT Oct 2023
   > Achieved: 100%
   > Final plan was adopted on October 5, 2023.
3. (Initiative) 3.2.3: Establish and conduct 12 Community Development outreach events annually
   > On Track: 49.5%
   > Metric was updated due to the Comp Plan, CWP, and stakeholder committee meeting events being added to the June progress update. Total of six outreach events held since January 1, 2025.
4. (Initiative) 3.2.4: Facilitate 2 workforce housing initiatives by 2026
   > On Track: 25%
   > Southeast Crescent Regional Commission (SCRC) awarded a State Economic and Infrastructure Development (SEID) Grant to the Glynn County Board of Commissioners on September 5, 2024, for the Housing Action Plan Project Total: project amount $100,000. $50,000 Federal funding (SCRC) + $50,000 local match (County and community stakeholders: EDA/ CCGA/ SEGHS/BOEd/ GIAR/ Chamber/ CVB/ Sea Island). Mosaic Community Planning, LLC of Atlanta, GA was awarded the Housing Market Analysis and Action Plan consulting contact. The Housing Study & Action Plan project timeline is 2025 – August 2026. An initial meeting with County staff was on June 18, 2025, and an official kickoff meeting with the stakeholders is set for August 12, 2025.
5. (Initiative) 3.2.5: Initiate a 2025 Transportation System (motorized and non-motorized) Improvement Study to improve citizen connectivity NLT 2026
   > Achieved: 100%
   > At the BATS Policy Committee meeting held July 21, 2025, the committee adopted the 2025 Metropolitan Transportation Plan (MTP).

- (Activity) Safe Street Grant
  > On Track: 10%
  > Glynn County and the City of Brunswick were notified on November 15, 2024, that we received at $400,000 Safe Streets for All (SS4A) grant. $320,000 in Federal funding, $80,000 local match. Per FHWA, program was on hold for several months. FHWA notified Glynn County in May that the program was moving forward. Staff has completed the Grant Agreement, and it has been submitted to FHWA. Currently awaiting finalizing for FHWA on the grant agreement before we go out to bid for consultant.

Description

We are committed to serving property owners, developers and members of the public by providing guidance and support regarding land use, zoning regulations, development standards and planning initiatives.

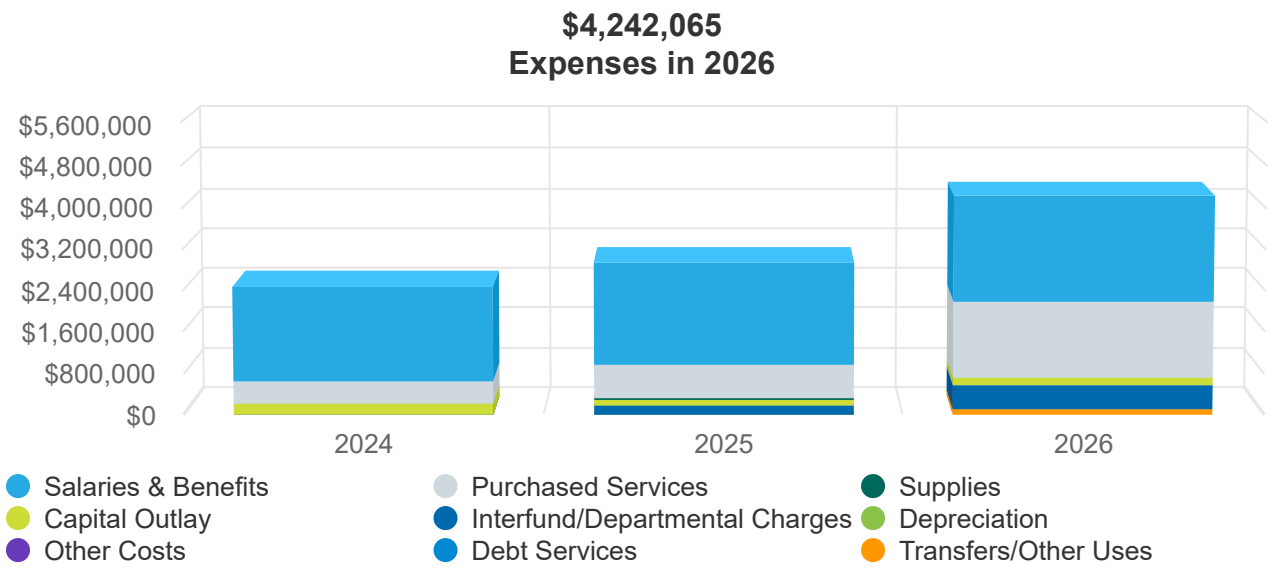
Performance Measures

Measures	FY2024	FY2025	FY2026
Banners Permits Submitted	60.00	30.00	34.00
Conditional Use Permits Submitted	5.00	8.00	9.00
Construction Plan Permits Submitted	40.00	33.00	41.00
Expedited Plat Permits Submitted	70.00	68.00	99.00
Final Plat Permits Submitted	13.00	13.00	15.00
Foreclosure Registrations Permits Submitted	49.00	39.00	29.00
Preliminary Plats Permits Submitted	11.00	18.00	16.00
Rezoning Permits Submitted	29.00	22.00	36.00
Site Plan Permits Submitted	34.00	33.00	40.00
Special Use Permits Submitted	3.00	-	1.00
Text Amendment Permits Submitted	1.00	2.00	1.00
Village Preservation Permits Submitted	5.00	7.00	6.00
Zoning Cert Letter Permits Submitted	64.00	81.00	73.00
Zoning Variance Permits Submitted	25.00	39.00	36.00
Case Inspections Completed	1,770.00	2,405.00	2,159.00
Foreclosures Inspections Completed	35.00	33.00	98.00
Hearings Completed	200.00	131.00	158.00
Mobile Home Decal Inspection Completed	12.00	331.00	194.00
Number of Cases Opened	404.00	964.00	588.00
Number of Code Violations	879.00	938.00	752.00
Number of Customer Service Request	605.00	2,370.00	1,795.00
Occ Tax Delinquent Inspections Completed	1,038.00	15.00	457.00
Short Term Rental Inspections Completed	130.00	73.00	122.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
General Fund			
General Fund	$ 1,175,531	$ 1,483,828	$ 1,273,775
Total General Fund	**1,175,531**	**1,483,828**	**1,273,775**
Special Revenue Funds			
Grant Multi-Year Fund	-	-	1,088,196
Accommodation Excise Tax Fund	138,128	205,114	91,195
Total Special Revenue Funds	**138,128**	**205,114**	**1,179,391**
Capital Projects Funds			
Fleet Capital Multi-Year Fund	-	-	144,000
Total Capital Projects Funds	**-**	**-**	**144,000**
Enterprise Funds			
Building Inspection Fund	875,985	898,700	1,207,379
Solid Waste Fund	281,324	225,182	437,520
Total Enterprise Funds	**1,157,308**	**1,123,882**	**1,644,899**
Internal Service Funds			
Facilities Fund	-	40,000	-
Fleet Fund	-	90,000	-
Total Internal Service Funds	**-**	**130,000**	**-**
Total	**$ 2,470,967**	**$ 2,942,824**	**$ 4,242,065**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,838,289	$ 1,976,531	$ 2,044,514
Purchased Services	404,507	638,732	1,462,636
Supplies	10,194	29,735	27,150
Capital Outlay	217,977	130,000	144,000
Interfund/Departmental Charges	-	167,826	451,765
Transfers/Other Uses	-	-	112,000
Total Expenditures	**$ 2,470,967**	**$ 2,942,824**	**$ 4,242,065**

Department Capital Budget

Founding Source	FY2026 Amount
Fleet Capital MY Fund	
P&Z Vehicle	$ 32,000
Total Fleet Capital MY Fund	**32,000**
Total Budget	**$ 32,000**

Full-Time Equivalent 3 Year Comparison by Position

Authorized Positions	FY2024	FY2025	FY2026
FTE			
Planning			
Arborist Temp	1.0	-	-
Planner	1.0	1.0	1.0
Planning Division Manager	1.0	-	-
Development Review Manager	-	1.0	1.0
Planning Technician	1.0	-	-
Senior Planner	1.0	2.0	2.0
Planning & Zoning Director	-	1.0	1.0
Programs Analyst	-	1.0	1.0
Total Planning	**5.0**	**6.0**	**6.0**
Code Enforcement			
Code Enforcement Division Supervisor	1.0	1.0	1.0
Code Enforcement Officer	6.0	6.0	6.0
Total Code Enforcement	**7.0**	**7.0**	**7.0**
Total FTE	**12.0**	**13.0**	**13.0**



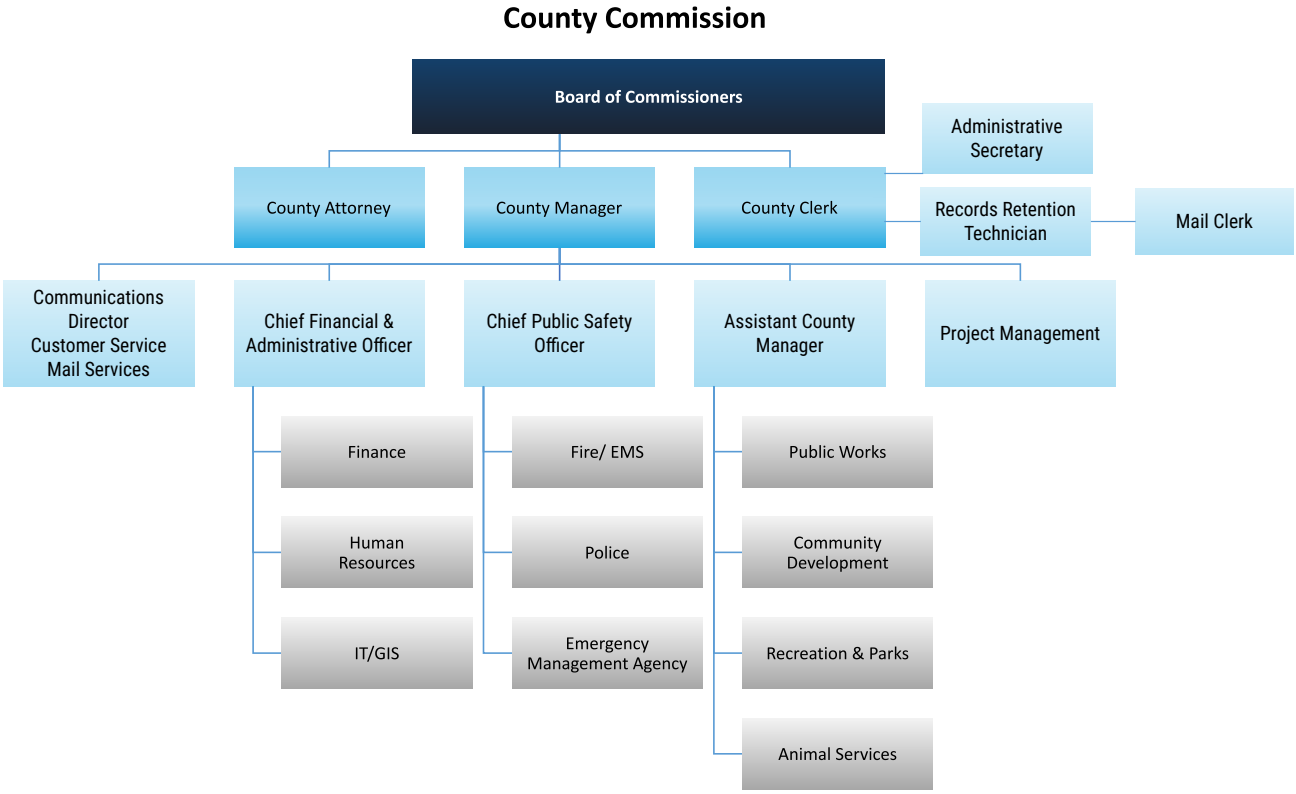
General Government

COUNTY COMMISSION (1110)

Mission Statement

To protect the integrity and accuracy of the records of the Glynn County Board of Commissioners while serving the general public, County staff, and other governmental agencies in a courteous, professional and timely manner.

Department Org Chart



Goals and Objectives

Goal 1: Enhance transparency and accessibility of information for the County Commission, County staff, and Glynn County citizens.

Objective 1: Finalize full implementation of meeting management software, ensuring integration with agenda creation, supporting documents, meeting minutes, and video indexing.

Objective 2: Fully implement a citizen-facing portal within the new County website that consolidates agendas, minutes, ordinances, and resolutions into a searchable database.

Goal 2: Strengthen records management practices to ensure compliance, efficiency, and resilience.

Objective 1: Continue cross-training with the Records Retention Officer and expand training to include at least one additional staff member to ensure redundancy in operations.

Objective 2: Complete the inventory of all vital and essential records, including digitization of high-priority items, to ensure continuity of government in the event of a natural disaster or emergency.

Objective 3: Research and evaluate options for scanning legacy records, with consideration of space constraints, budget, and state retention requirements.

Goal 3: Advance digital transformation and operational efficiency.

Objective 1: In partnership with IT, begin planning and initial implementation steps for Laserfiche following contract execution, with an emphasis on electronic records management and workflow automation.

Objective 2: Pilot a digital-first approach for new board/committee applications, contracts, and proclamations to reduce paper handling.

Description

The County Clerk's Office is committed to providing professional service to the public; ensuring the integrity and accessibility of the Commission's records; and providing accurate and timely delivery of information to the Board of Commissioners, County departments, and the public.

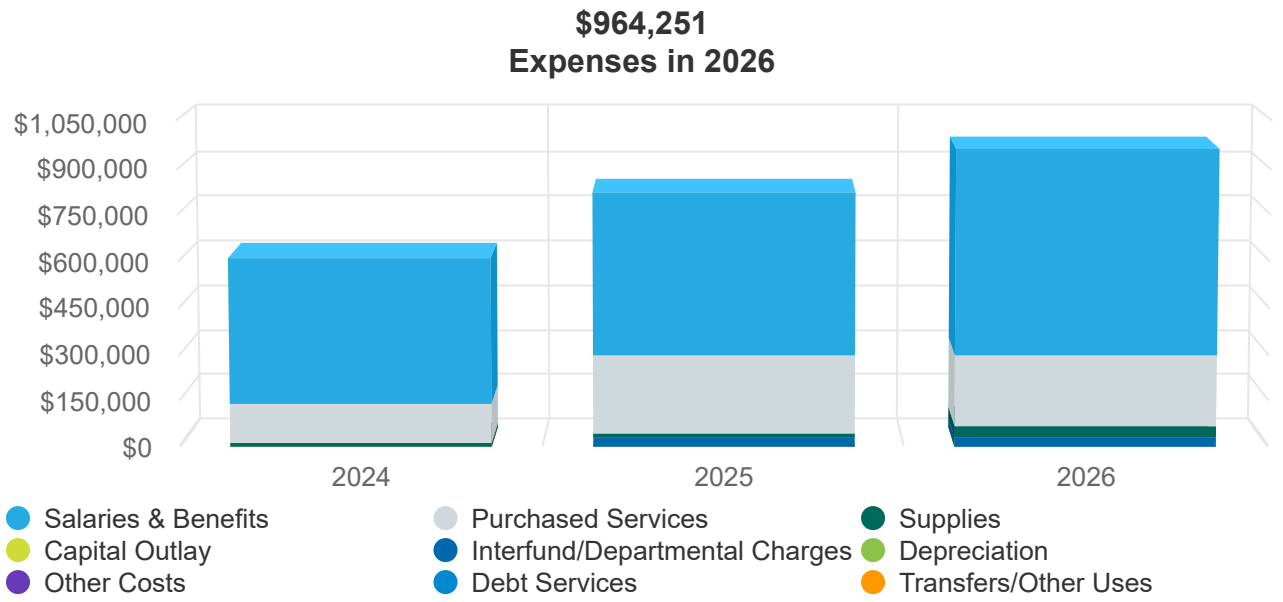
Performance Measures

Measures	FY2024	FY2025	FY2026
Commission meetings recorded	42.00	40.00	36.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 613,247	$ -	$ -
Total General Fund	**613,247**	**-**	**-**
Total Governmental Funds	**613,247**	**-**	**-**
Proprietary Funds			
Internal Service Funds			
Administrative Services Fund	-	824,352	964,251
Total Internal Service Funds	**-**	**824,352**	**964,251**
Total Proprietary Funds	**-**	**824,352**	**964,251**
Total County Commission	**$ 613,247**	**$ 824,352**	**$ 964,251**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 471,467	$ 524,038	$ 665,762
Purchased Services	126,786	254,835	230,355
Supplies	14,993	18,025	36,036
Interfund/Departmental Charges	-	27,454	32,098
Total Expenditures	**$ 613,246**	**$ 824,352**	**$ 964,251**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
County Commission			
Administrative Secretary	1.0	1.0	1.0
Chairman Board of Commissioners	1.0	1.0	1.0
County Clerk	1.0	1.0	1.0
County Commissioner	5.0	5.0	5.0
Records Retention Technician	1.0	-	-
Vice-Chairman Bd of Commissioners	1.0	1.0	1.0
Mail Clerk - Part Time	-	1.0	1.0
Records Retention Officer	-	1.0	1.0
Total County Commission	**10.0**	**11.0**	**11.0**

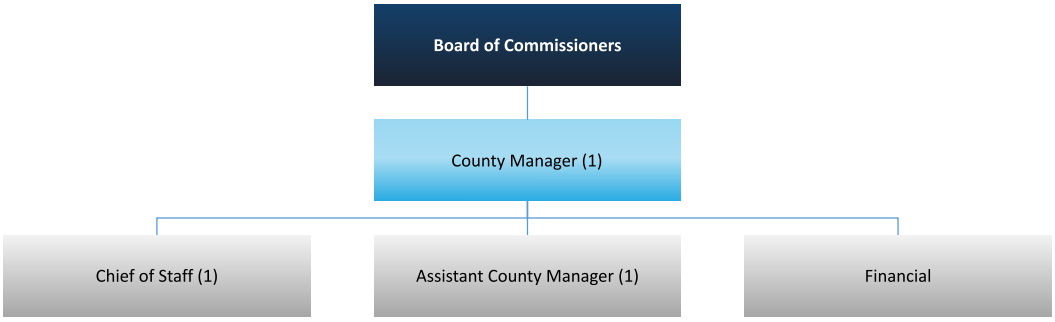
COUNTY MANAGER (1320)

Mission Statement

The mission of the County Manager's Office is to serve in a support role to the Board of Commissioners on policy matters, to provide guidance to county departments regarding day-to-day operations, to develop short and long range plans that will improve the effectiveness and efficiency of County Government and to respond to the needs and concerns of the citizens of Glynn County.

Department Org Chart

County Manager's Office



Goals and Objectives

Goal 1: Implement policy set by the Board of Commissioners with an emphasis on effective, efficient, and equitable service delivery.

Objective 1: Work to gain a clear communication with the Board of Commissioners on policies and policy direction that result in forward thinking strategies.

Goal 2: Provide guidance to the Board of Commissioners on new and existing policy.

Objective 1: Work with County departments to develop proposed policies to address issues as they occur throughout the fiscal year.

Objective 2: Begin review of existing policies and ordinances to determine effectiveness and develop recommended changes as needed.

Objective 3: Conduct research for Board of Commissioners as it relates to policy matters.

Goal 3: Continue to administer capital projects

Objective 1: Develop RFP's for Design Assistance

Objective 2: Bid out construction for projects

Objective 3: Provide regular status updates to the Board of Commissioners

Goal 4: Seek and develop methods for Glynn County to be a leader among governments in the use of technology.

Objective 1: Direct review of current information systems for applicability and possible upgrades.

Objective 2: Identify technology that leading-edge governments use.

Objective 3: Initiate the use of new technology throughout County government that benefits County departments and the public.

Goal 5: Develop a Capital Improvement Plan (CIP) which will provide a document that identifies capital projects and equipment purchases over a five-year planning cycle. The CIP will provide a schedule for projects and identify options for financing the plan. The program provides a link between the County's other planning documents and the County's annual budget.

Objective 1: Identify all light vehicles, current mileage, and life expectancy.

Objective 2: Identify all heavy equipment, current use hours and life expectancy.

Objective 3: Identify replacement components of all county buildings and life expectancy.

Objective 4: Develop cost estimates and identify year of replacement for each capital item.

Goal 6: Provide accurate, timely communication to the public

Objective 1: Develop and maintain strong working relationships with various media outlets to ensure that the County's message is reported accurately.

Objective 2: Increase citizen engagement through social media, town halls, and other various public meetings.

Goal 7: Establish a culture of quality customer service

Objective 1: Serve as a single point of contact for residents and businesses.

Objective 2: Increase citizen awareness of county services.

Objective 3: Leverage technology for better/faster service allowing many services to be done online.

Description

County Administration, led by the County Manager, directly reports to the Glynn County Board of Commissioners. Administration oversees the daily operations of numerous offices, departments and employees to include the Glynn County Police Department, Glynn County Fire & Rescue, Animal Services, Emergency Management, Engineering, Recreation & Parks, Public Works, Planning & Zoning, Code Enforcement, Building Inspections, Finance, Information Technology, Capital Development & Program Management, Human Resources, Licensing, and Communications.

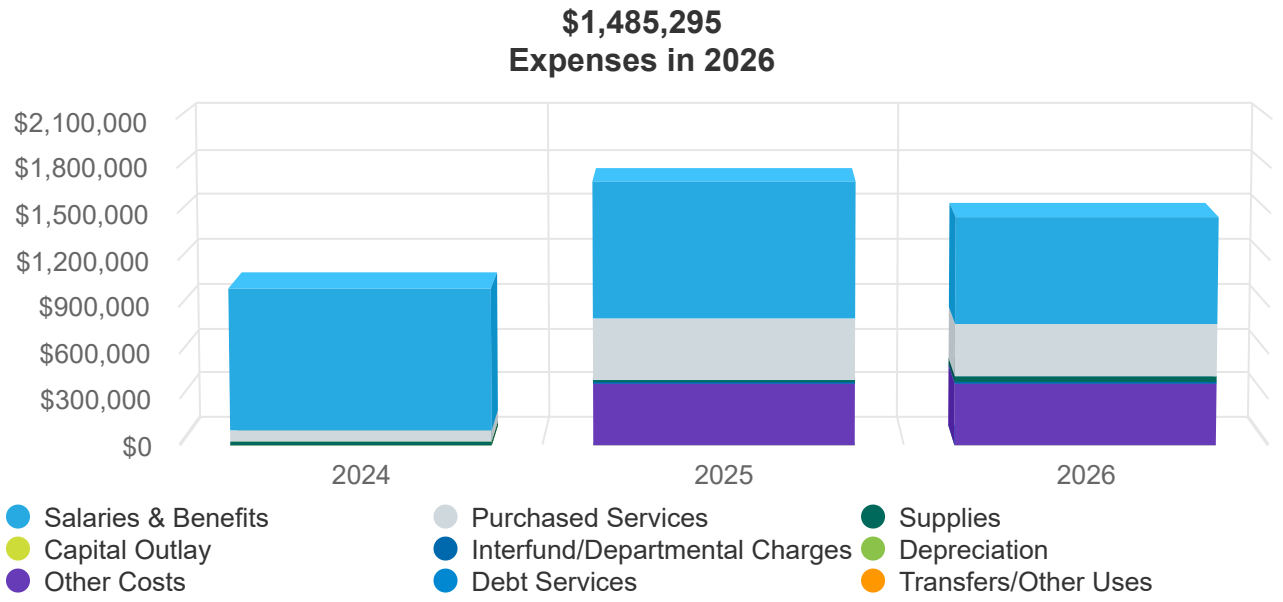
Performance Measures

Measures	FY2024	FY2025	FY2026
Commission meetings recorded	42.00	40.00	36.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,018,661	$ -	$ -
Total General Fund	**1,018,661**	**-**	**-**
Total Governmental Funds	**1,018,661**	**-**	**-**
Proprietary Funds			
Internal Service Funds			
Administrative Services Fund	-	1,709,622	1,485,295
Total Internal Service Funds	**-**	**1,709,622**	**1,485,295**
Total Proprietary Funds	**-**	**1,709,622**	**1,485,295**
Total County Manager	**$ 1,018,661**	**$ 1,709,622**	**$ 1,485,295**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 920,664	$ 883,244	$ 699,709
Purchased Services	74,422	397,185	340,520
Supplies	23,574	14,611	34,262
Interfund/Departmental Charges	-	14,582	10,804
Other Costs	-	400,000	400,000
Total Expenditures	**$ 1,018,660**	**$ 1,709,622**	**$ 1,485,295**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
County Manager			
Assistant County Manager	1.0	1.0	1.0
Assistant to County Manager	1.0	-	-
Communications Director	1.0	-	-
County Manager	1.0	1.0	1.0
Customer Service Representative	2.0	-	-
Project Management Director	1.0	-	-
Business Analyst	-	-	1.0
Administrative Assistant	-	1.0	-
Chief of Staff	-	1.0	1.0
Total County Manager	**7.0**	**4.0**	**4.0**

Administrative Assistant position moved to IT for FY2026.

Business Analyst position moved from Capital Development & Procurement for FY2026.

BOARD OF ELECTIONS AND REGISTRATION (1400)

Mission Statement

The mission of the Board of Elections and Registration shall be to serve Glynn County with a secure and effectively managed voter registration and election system, assuring compliance, security, and transparency with all State and Federal Election Laws, and dedicated to encouraging maximum participation by all eligible Glynn County residents.

To that end:

- Maintain an environment that promotes best practices in information and systems security.

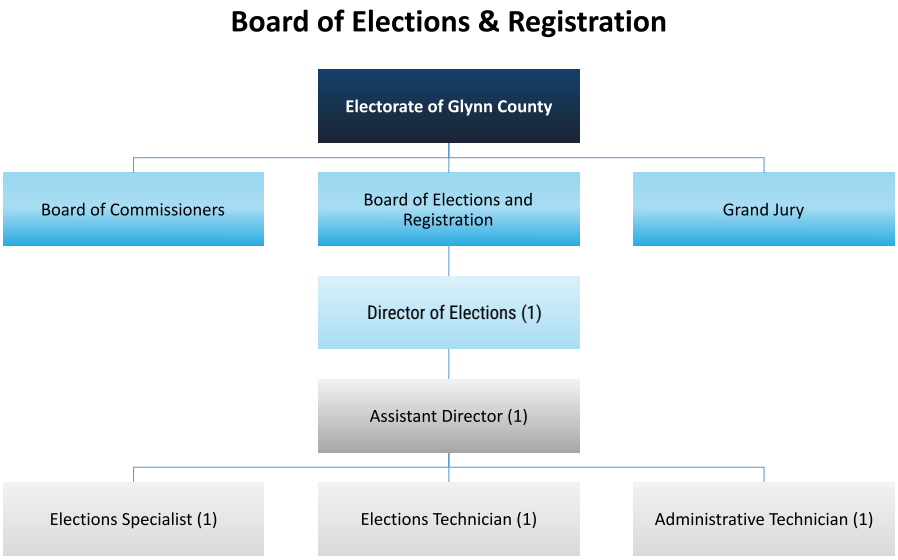
- Ensure the physical protection and safety of County election workers, facilities, equipment, and policies.

- Practice a budget management model that empowers team fiscal responsibility.

- Create, improve, and adhere to guidance documents, manuals, and policies.

- Instill a work culture of open, trusting, and professional collaboration and communication.

Department Org Chart



Goals and Objectives

Goal 1: Continue to build job knowledge and establish Standard Operating Procedures & Practices to ensure that the Glynn County Board of Elections and Registration Staff have the understanding and skills to do their job effectively and to provide exemplary service to the voters of Glynn County. Professional development of staff will ensure career growth, competency, job satisfaction, and succession planning.

Objective 1: To make training accessible for each employee pertinent to their duties (i.e., Ethics/Campaign Finance Disclosure Reports, GIS, CivicPlus, MUNIS) in FY26. Training sessions will include on-line presentations provided by the Secretary of State, Firefly, and occasional statewide meetings. Staff will provide evidence of completing the training (i.e., certificates, signed and dated agendas, etc.).

Objective 2: Continue the process of developing and documenting the Standard Operating Procedures and Practices of the Glynn County Board of Elections in order to ensure compliance with the Election Laws and to provide consistent and exemplary service to the voters of Glynn County.

Objective 3: All BOE Staff and Board Members to complete in-person and on-line poll worker training in order to provide better support and assistance to our volunteers as well as better troubleshooting of issues and problems.

Goal 2: To attract, recruit, train and retain adequate poll workers who meet the requirements specified in O.C.G.A § 21-2-92.

Objective 1: To continue to develop a poll worker recruitment effort to involve and engage students at High Schools and Colleges, Veterans and other targeted volunteer groups. Encourage staff and Board members to reach out to those groups. Pilot the “Adopt a Precinct” program among church members as a potential method to acquire/recruit poll worker.

Objective 2: To train and promote poll workers for poll manager level positions.

Objective 3: Develop a method of feedback for clerks to address issues and allow them to make suggestions to improve the voting process.

Goal 3: To encourage maximum participation by all eligible Glynn County residents in the election process.

Objective 1: To assess and monitor voting locations and hours to maximize voter access. Staff will evaluate locations to ensure voters can be accommodated efficiently. Hourly, daily, and weekly analysis of early voting turnout will be used to determine if schedule changes are necessary.

Objective 2: To educate and inform Glynn County residents about voting availability. To utilize all feasible channels that promote outreach across all voting sectors.

Objective 3: To survey cross sections of the population for better understanding of voter needs and methods to increase participation.

Goal 4: Develop facility masterplans for all voting precincts, polling places, and early voting locations. Masterplans should include facility layouts, equipment lists, other resource requirements, and emergency contact lists. All plans should be compliant with SOS requirements including those requirements for safety, ADA, and voting equipment (electrical, safety, and privacy).

Objective 1: For Voting precincts and/or polling locations, masterplans should also include a proposed back-up location should there be a need to relocate in the case of an emergency or damage (fire, water, power outage, etc.).

Objective 2: Develop a Crisis Communication Plan to inform and assist voters and poll workers during emergency situations. Work with the Glynn County EMA to develop communication plans and procedures that address the specific needs of voters and poll workers during times of crisis which could have varying degrees of lead times.

Description

The Board of Elections and Registration, and staff, are here to serve the voters of Glynn County with fair, secure, and transparent elections according to state and federal law.

Performance Measures

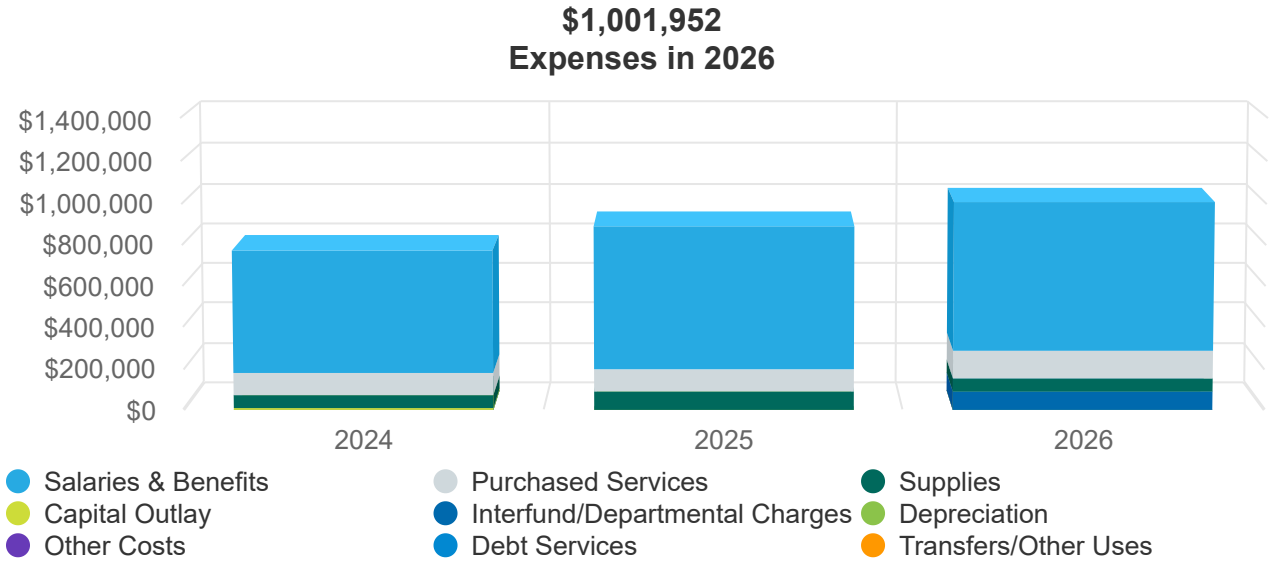
Measure	FY2024	FY2025	FY2026
Absentee by Mail	3,906.00	3,984.12	4,063.80
Advance Voting	44,181.00	45,064.62	45,965.91
Election Day Votes	17,265.00	17,610.30	17,962.51
Elections (Countywide)	4.00	-	4.00
Elections (Municipal)	-	1.00	-
Number of Early Voting Locations	3.00	1.00	3.00
Number of Election Day Locations	17.00	17.34	17.69
Provisional Votes Counted	26.00	26.52	27.05
Total Voters	71,082.00	72,503.64	73,953.71
Total Voters - Active	62,298.00	63,543.96	64,814.84
Total Voters - Inactive	8,784.00	8,959.68	9,138.87

This department keeps performance measures on a calendar year. FY2025 and FY2026 are projected.

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 767,443	$ 887,544	$ 1,001,952
Total General Fund	**767,443**	**887,544**	**1,001,952**
Total Governmental Funds	**767,443**	**887,544**	**1,001,952**
Total Elections	**$ 767,443**	**$ 887,544**	**$ 1,001,952**

Department Budget by Expense Type



Board of Elections and Registration (1400)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 591,605	$ 686,644	$ 718,280
Purchased Services	105,714	115,100	129,208
Supplies	59,664	85,800	62,414
Capital Outlay	10,460	-	-
Interfund/Departmental Charges	-	-	92,050
Total Expenditures	**$ 767,443**	**$ 887,544**	**$ 1,001,952**

Full-Time Equivalent 3 Year Comparison by Position

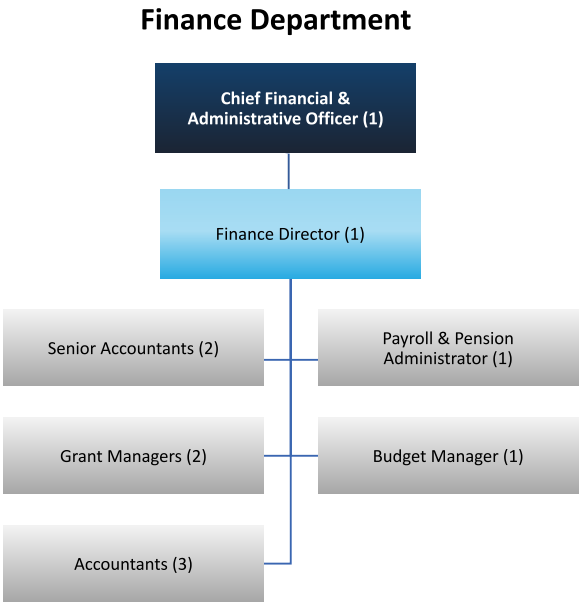
	FY2024	FY2025	FY2026
Elections			
Administrative Technician - Part Time	1.0	1.0	1.0
Asst. Director of Elections	1.0	1.0	1.0
Director of Elections	1.0	1.0	1.0
Elections Specialist	1.0	1.0	1.0
Elections Technician	1.0	1.0	1.0
Total Elections	**5.0**	**5.0**	**5.0**

FINANCE DEPARTMENT (1510)

Mission Statement

To serve, protect, and develop a sustainable and resilient community.

Department Org Chart



Goals and Objectives

Goal 1: Continue upgrades and improvements to financial software for increased efficiency and transparency

Objective 1: Continued use of reporting and transparency portal and project management portal. New ACFR and budget system software to increase efficiencies and transparency.

Objective 2: Review and update policies, procedures and internal controls throughout the County to coincide with new financial accounting and reporting software

Objective 3: Work with departments to continue the training of employees to utilize the new software to its full functionality

Goal 2: Identify technological advances to increase departmental efficiencies

Objective 1: Work with departments to streamline processes related to revenue collections and identify opportunities for use of technology to save time and resources

Objective 2: Work with IT to increase web acceptance of credit cards throughout County departments for citizen convenience and streamlined processes

Objective 3: Reduce printing and increase saving of digital copies of finance records to save paper, storage space and supplies

Goal 3: Identify additional grant funding opportunities to support the County's strategic plan

Objective 1: Work with agencies, departments and offices to identify funding opportunities through federal and state agencies and private foundations and assist them in the application process

Objective 2: Streamline and standardize grant accounting to provide accurate and timely information to departments and grantor agencies by the use of new software implementation

Objective 3: Provide opportunities to allow vendors to be paid in a timelier manner by implementing new payment options via ACH methods.

Goal 4: Provide training to departments on common questions and errors

Objective 1: Participate in bi-annual supervisor training to provide departments with best practices and resolutions to common questions such as budget transfers, grant requirements, travel requests, invoice approvals, payroll approvals and the general payroll process.

Objective 2: Develop and provide departmental training for Purchasing Cards and utilizing the purchasing card online system

Goal 6: Improve interdepartmental customer satisfaction through excellent customer service, efficiency, accuracy and streamlining processes

Objective 1: Survey department heads and primary finance users to determine their level of satisfaction with the finance department, identify areas of dissatisfaction and work on resolutions to those issues

Objective 2: Identify finance processes that are time consuming and inefficient for the departments and work to streamline those processes and make forms and processes more user friendly

Goal 7: Provide additional training and coaching for employee development

Objective 1: Begin one-on-one coaching sessions for finance staff to develop goals and identify opportunities for advancement and growth

Objective 2: Teach internal courses to finance staff to improve efficiency and knowledge of accounting and software utilization

Objective 3: Provide opportunities for finance staff to attend online courses through the Carl Vinson Institute of Government to improve their financial knowledge and skills

Objective 4: Cross train finance staff to ensure every position has at least two well trained backups

Description

The Finance Department is responsible for safeguarding the assets of Glynn County through the development and implementation of sound financial policies and practices. The Department consists of twelve full time employees, and is responsible for accounting, payroll, revenue management, budgeting, annual external audit management, preparation of the County's Annual Comprehensive Financial Report (ACFR), and grant writing and administration.

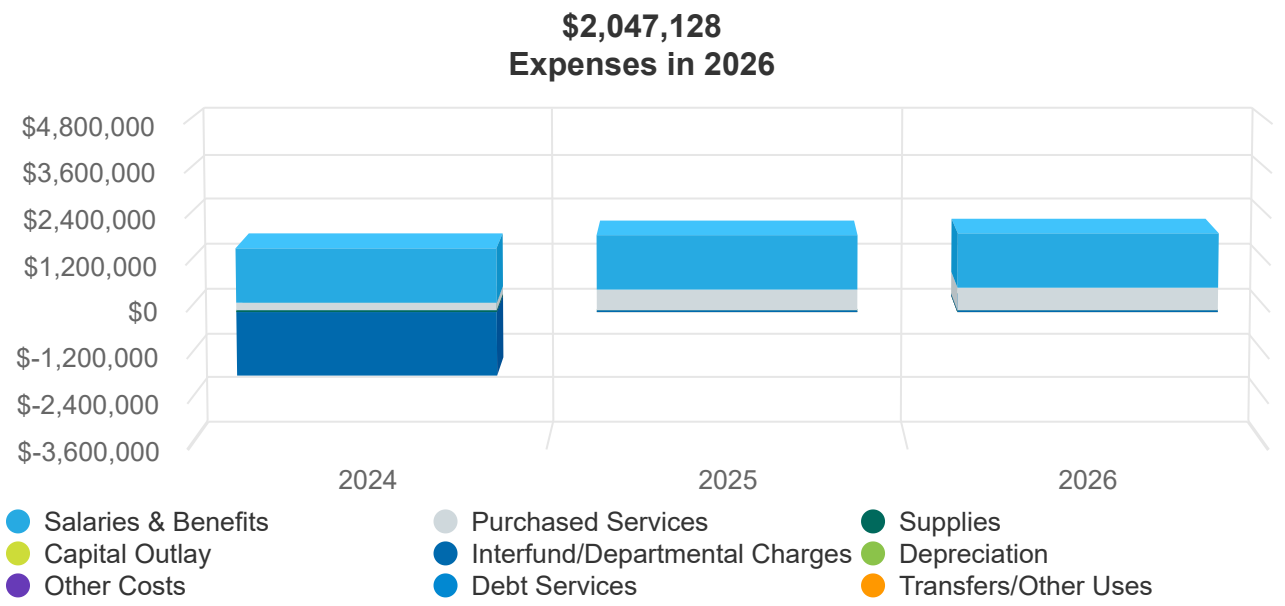
Finance Performance Measures

Measure	FY2024	FY2025	FY2026
Average 90% "Good" or better overall experience rating from external user satisfaction surveys.	N/A	On Track	On Track
Average 90% "Good" or better overall experience rating from internal user satisfaction surveys.	N/A	Not Started	Not Started
Convert 30% of our Accounts Payable vendors to ACH payments	N/A	On Track	On Track
Post 90% of incoming wire & ACH payments to general ledger within 5 business days	N/A	Achieved	Achieved
Reach a 4% success rate on completing payroll with zero errors (1 out of 26 payrolls without an error)	N/A	Achieved	Achieved

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 19,863	$ -	$ -
Total General Fund	**19,863**	**-**	**-**
Capital Projects Funds			
Capital Projects Fund	13,517	-	-
Total Capital Projects Funds	**13,517**	**-**	**-**
Total Governmental Funds	**33,380**	**-**	**-**
Proprietary Funds			
Enterprise Funds			
Revolving Loan Fund	50	-	5,000
Total Enterprise Funds	**50**	**-**	**5,000**
Internal Service Funds			
Administrative Services Fund	-	1,995,556	2,042,128
Total Internal Service Funds	**-**	**1,995,556**	**2,042,128**
Total Proprietary Funds	**50**	**1,995,556**	**2,047,128**
Total Finance	**$ 33,430**	**$ 1,995,556**	**$ 2,047,128**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,433,151	$ 1,426,298	$ 1,433,328
Purchased Services	211,690	526,497	567,798
Supplies	9,122	13,600	13,590
Capital Outlay	13,517	-	-
Interfund/Departmental Charges	(1,634,050)	29,161	32,412
Total Expenditures	**$ 33,430**	**$ 1,995,556**	**$ 2,047,128**

Finance Department (1510) Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Finance			
Accountant	1.0	3.0	4.0
Accounting Technician	2.0	-	-
Budget Manager	1.0	1.0	1.0
Chief Financial Officer	1.0	1.0	1.0
Compliance Officer	1.0	-	-
Director, Finance	1.0	1.0	1.0
Grants Manager	1.0	1.0	1.0
Procurement Officer	1.0	-	-
Programs Analyst	1.0	-	-
Project Accountant	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0
Payroll & Retirement Administrator	1.0	1.0	1.0
Compliance Analyst	2.0	-	-
Licensing Analyst	1.0	-	-
Public Safety and Courts Grants Manager	1.0	1.0	1.0
Total Finance	**17.0**	**11.0**	**12.0**

1 FT Accountant position added for FY2026.

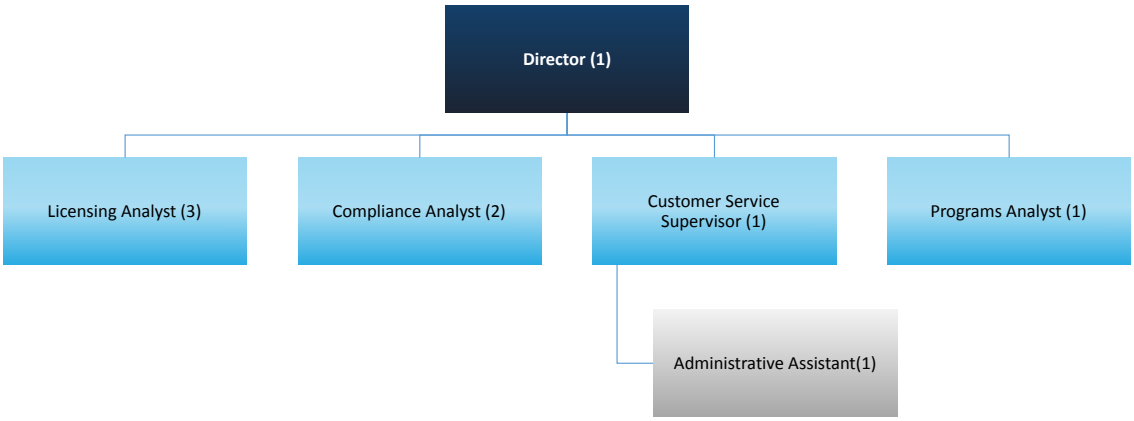
LICENSING & COMPLIANCE (1516)

Mission Statement

To serve as a strategic partner to support the mission of the Board of Commissioners. To facilitate a streamlined process for obtaining and maintaining business licenses while ensuring compliance with local and state regulations. To provide transparent and timely access to government records, upholding the public's right to information while safeguarding sensitive data. To deliver high-quality customer service with warmth, friendliness, and a strong sense of community spirit.

Department Org Chart

Licensing and Compliance Department



Goals and Objectives

Goal 1: Cultivate a culture of service excellence.

Objective 1: Develop and implement a system to measure internal and external customer satisfaction.

a. Design internal and external surveys to gauge customer satisfaction with selected internal service and external service departments.

Objective 2: Implement OpenGov to accept and administer Compliance related applications and processes, such as business licenses, golf cart permits, and alcohol licenses.

Objective 3: Implement See-Click-Fix to gather information from citizens with requests for services, such as improperly placed signs or fallen tree limbs, and track that request from receipt to completion.

Licensing & Compliance (1516)

Description

The Licensing and Compliance Department manages business and alcohol licensing, festival and event permits, records requests and also countywide customer service.

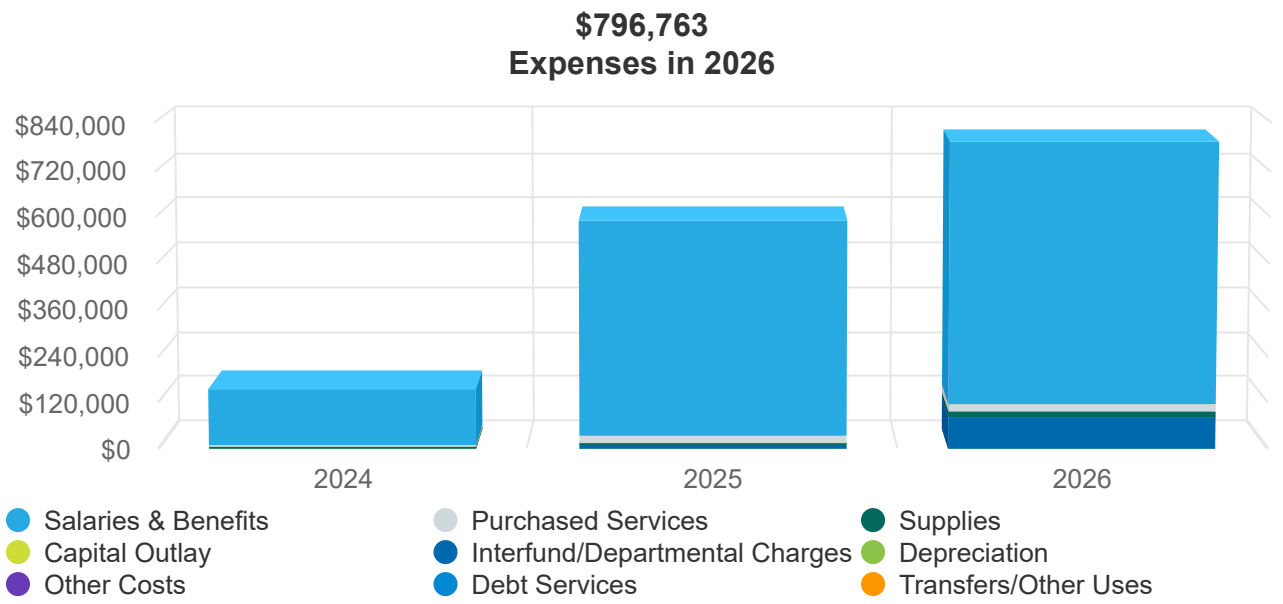
Performance Measures

Measure	FY2024	FY2025	FY2026
Average Days to Close Open Records Requests	-	2.90	5.00
Average rating for internal customer satisfaction surveys	-	-	0.90
Compliance Rate for short-term rentals	-	1.00	0.90
# of Days to Renew Alcohol Licenses before Expiration	-	92.00	120.00
# of Days to Renew Occupation Tax Certificates before Expiration	-	116.00	145.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 154,778	$ 144,562	$ 293,586
Total General Fund	**154,778**	**144,562**	**293,586**
Special Revenue Funds			
Accommodation Excise Tax Fund	-	39,320	49,854
Total Special Revenue Funds	**-**	**39,320**	**49,854**
Total Governmental Funds	**154,778**	**183,882**	**343,440**
Proprietary Funds			
Enterprise Funds			
Solid Waste Fund	-	39,320	47,505
Total Enterprise Funds	**-**	**39,320**	**47,505**
Internal Service Funds			
Administrative Services Fund	-	368,594	405,818
Total Internal Service Funds	**-**	**368,594**	**405,818**
Total Proprietary Funds	**-**	**407,914**	**453,323**
Total Licensing & Compliance	**$ 154,778**	**$ 591,796**	**$ 796,763**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 146,659	$ 558,800	$ 678,113
Purchased Services	4,557	19,675	23,500
Supplies	3,562	3,600	10,704
Interfund/Departmental Charges	-	9,721	84,446
Total Expenditures	**$ 154,778**	**$ 591,796**	**$ 796,763**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Licensing & Compliance			
Compliance Analyst	2.0	2.0	2.0
Licensing Analyst	1.0	3.0	3.0
Customer Service Supervisor	-	1.0	1.0
Director of Licensing & Compliance	-	1.0	1.0
Administrative Assistant	-	1.0	1.0
Programs Analyst	-	-	1.0
Total Licensing & Compliance	**3.0**	**8.0**	**9.0**

1 FT Programs Analyst position added for FY2026.

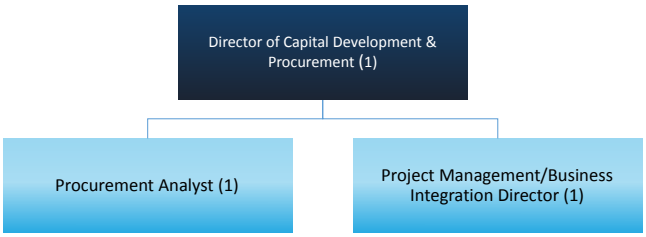
CAPITAL DEVELOPMENT & PROCUREMENT (1517)

Mission Statement

Our mission is to serve as a strategic partner to support the mission of the Board of Commissioners. To support the Glynn County Strategic Plan initiatives by planning, designing, and delivering high-quality, sustainable infrastructure that supports the strategic growth and operational excellence of our organization. We are committed to managing capital projects with transparency, integrity, and fiscal responsibility. Through efficient procurement practices, strong vendor partnerships, and responsible stewardship of resources, we aim to deliver projects that are on time, on budget, and built to last.

Department Org Chart

Capital Development & Procurement



Goals and Objectives

Goal 1: Execute programmed infrastructure initiatives and plan for future needs

Objective 1: Execute programmed infrastructure initiatives and plan for future needs

Objective 2: Establish a positive and responsible growth

Objective 3: Advance vibrant and accessible recreational and parks facilities

Objective 4: Implement infrastructure improvement and preventative maintenance programs

Objective 5: Maintain a County Capital Improvement Plan (CIP) programming future capital needs

Goal 2: Enhance fiscal responsibility and procurement effectiveness by increasing the number of competitive responses to the County's requests for proposals, bids, and quotations. This will be achieved through expanded vendor outreach, improved solicitation transparency, and streamlined bidding processes—ensuring greater competition, better value for public funds, and more equitable access to County contracting opportunities.

Objective 1: Implement and maintain an online procurement system to simplify the process for vendors in responding to County procurement solicitations

Objective 2: Identify additional places to post County solicitations to increase visibility and traffic to the County's procurement office

Objective 3: Continue to market and provide workshops to local and regional vendors to increase interest and gather external feedback on challenges to responding to procurement solicitations

Objective 4: Continue to increase the number of registered vendors within the next year through targeted outreach and vendor workshops

Description

Glynn County Capital Development oversees the planning and execution of new infrastructure projects, along with upgrades to existing infrastructure throughout Glynn County.

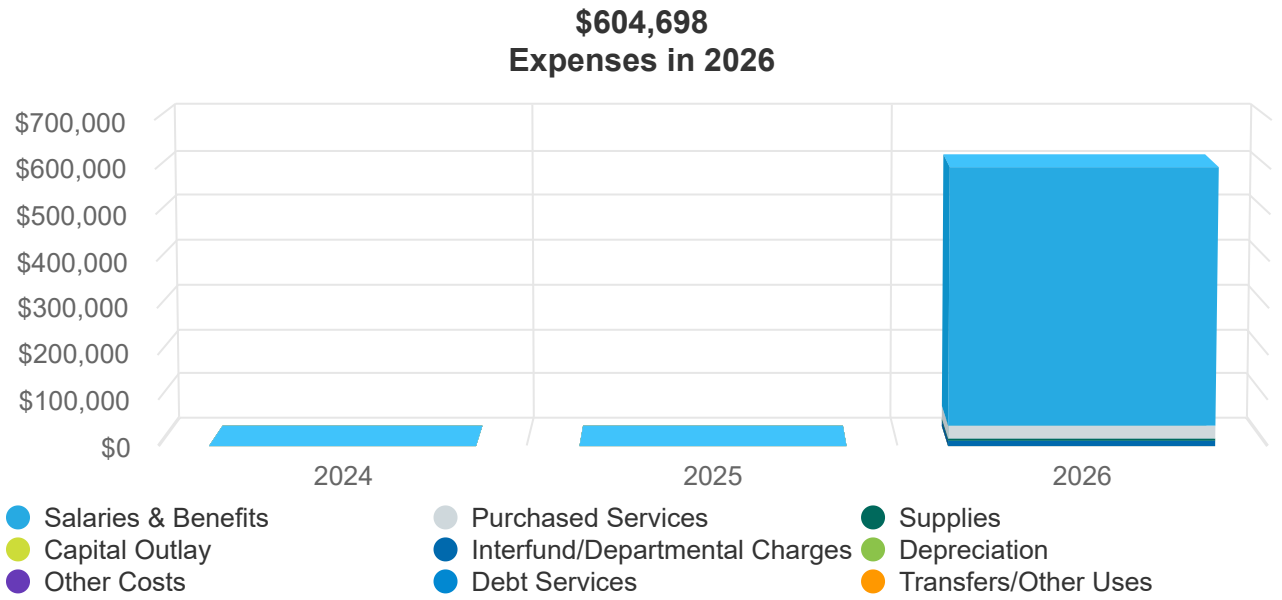
Capital Development & Procurement Performance Measures

Measure	FY2024	FY2025	FY2026
Average 90% "Good" or better overall experience rating from internal user satisfaction surveys.	N/A	Not Started	Not Started
Average adding 5 new vendors per month to the OpenGov vendor portal to increase competition and vendor participation in bids.	N/A	On Track	On Track
Carry out a citizen SPLOST focused survey to gauge their awareness and understanding of the projects being undertaken by Glynn County.	N/A	Achieved	Achieved
Engage with the community effectively on active SPLOST and Capital Projects through events.	N/A	On Track	On Track
Initiate all SPLOST projects on time.	N/A	Off Track	Off Track
Obtain 3 or more bids 90% of sealed competitive solicitations.	N/A	On Track	On Track
Publish and Review for accuracy detailed budget reports and project updates on the Glynn County website for SPLOST and Capital Projects.	N/A	Achieved	Achieved

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Proprietary Funds			
Internal Service Funds			
Administrative Services Fund	$ -	$ -	$ 604,698
Total Internal Service Funds	-	-	**604,698**
Total Proprietary Funds	-	-	**604,698**
Total Capital Development & Procurement	**$ -**	**$ -**	**$ 604,698**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ -	$ 561,849
Purchased Services	-	-	25,263
Supplies	-	-	6,782
Capital Outlay	-	-	-
Interfund/Departmental Charges	-	-	10,804
Total Expenditures	**$ -**	**$ -**	**$ 604,698**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Capital Devlpmt & Procurement			
Director of Capital Development & Procurement	-	1.0	1.0
Procurement Analyst	-	1.0	1.0
Business Analyst	-	1.0	-
Project Management/Business Integration, Director	-	1.0	1.0
Total Capital Devlpmt & Procurement	**-**	**4.0**	**3.0**

Business Analyst position moved to Administration for FY2026.

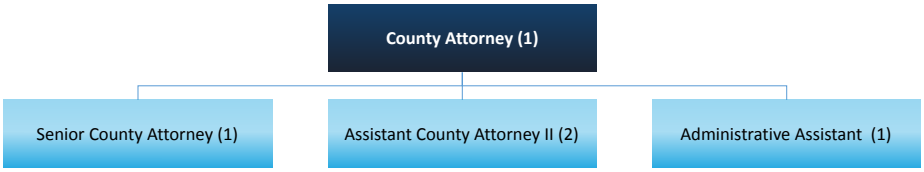
COUNTY ATTORNEY (1530)

Mission Statement

To provide expert legal advice and counsel to the Chairman and the Board of Commissioners, County Manager, Chief of Police, department heads, constitutional officers and various county committees and boards, and to provide quality legal representation for Glynn County as to all issues.

Department Org Chart

County Attorney's Office



Goals and Objectives

Goal 1: Provide timely review, negotiations and preparations of legal documents and opinions.

Objective 1: Provide legally correct opinions to clients.

Objective 2: Retain and refine ability to identify and address relevant legal issues.

Goal 2: Manage day-to-day activities to achieve operational and administrative efficiency.

Objective 1: Hire and train employees competent to perform operational and administrative duties.

Objective 2: Manage and motivate work force to increase efficiency.

Goal 3: Maintain adequate personnel staffing level.

Objective 1: Attract highly qualified personnel.

Objective 2: Retain productive employees.

Goal 4: Receive continuing legal education throughout the year to remain current on local. State and federal laws and to maintain state required attorney's licenses.

Objective 1: Ensure that all professional employees maintain their professional certification.

Objective 2: Keep professional employees informed of recent developments in the law.

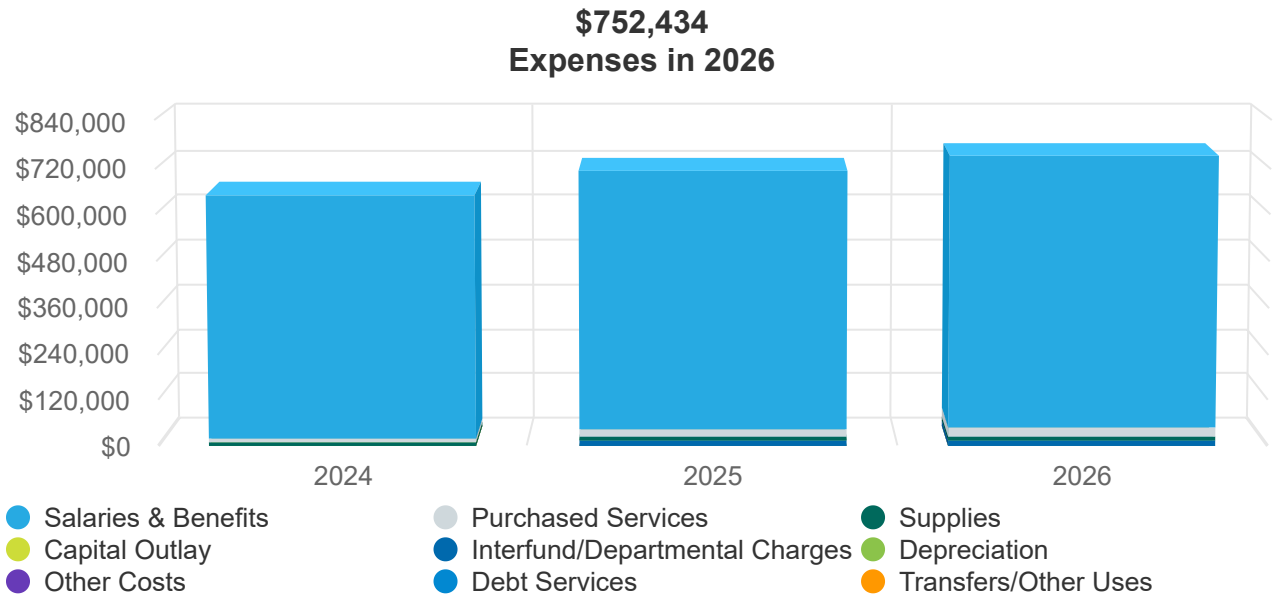
Performance Measures

Measures	FY2024	FY2025	FY2026
Commission meetings attended	42.00	40.00	36.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 651,433	$ -	$ -
Total General Fund	**651,433**	**-**	**-**
Total Governmental Funds	**651,433**	**-**	**-**
Proprietary Funds			
Internal Service Funds			
Administrative Services Fund	-	713,684	752,434
Total Internal Service Funds	**-**	**713,684**	**752,434**
Total Proprietary Funds	**-**	**713,684**	**752,434**
Total County Attorney	**$ 651,433**	**$ 713,684**	**$ 752,434**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 631,441	$ 670,383	$ 702,789
Purchased Services	8,417	21,050	24,971
Supplies	11,576	10,100	11,169
Interfund/Departmental Charges	-	12,151	13,505
Total Expenditures	**$ 651,434**	**$ 713,684**	**$ 752,434**

Full-Time Equivalent 3 Year Comparison by Position

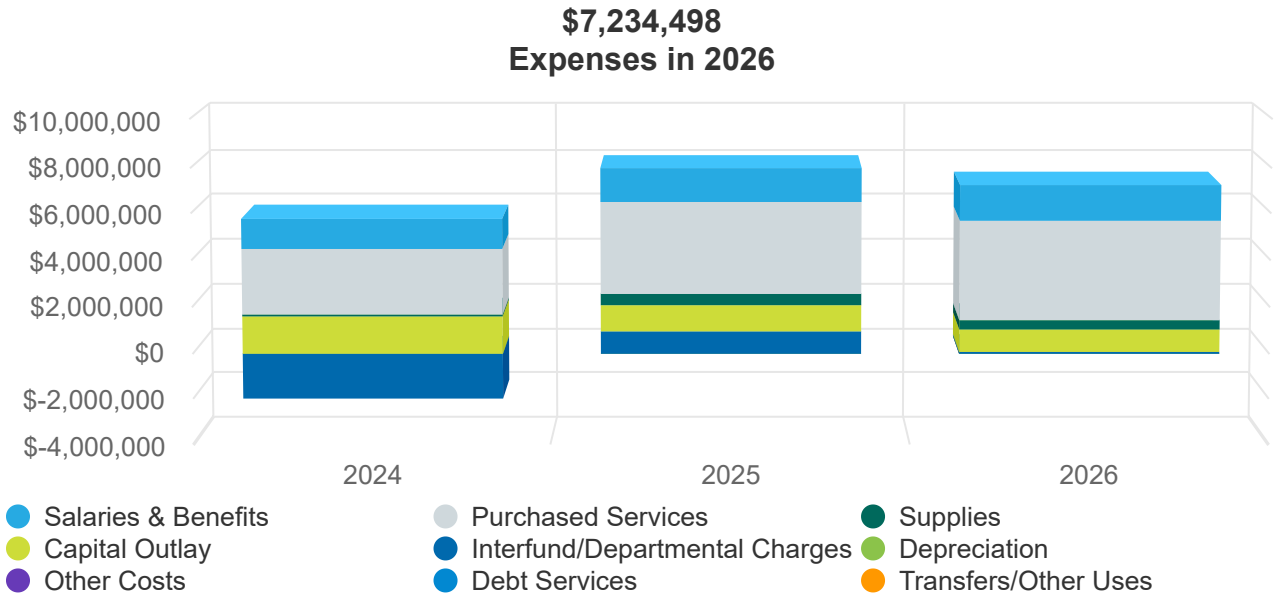
	FY2024	FY2025	FY2026
County Attorney			
Administrative Assistant	1.0	1.0	1.0
Assistant County Attorney	2.0	2.0	2.0
County Attorney	1.0	1.0	1.0
Senior Assistant County Attorney	1.0	1.0	1.0
Total County Attorney	**5.0**	**5.0**	**5.0**

INFORMATION TECHNOLOGY (1535)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 2,107,625	$ -	$ -
Total General Fund	**2,107,625**	**-**	**-**
Special Revenue Funds			
ARPA - American Rescue Plan Fund	207,440	200,000	-
Accommodation Excise Tax Fund	66,227	-	-
Total Special Revenue Funds	**273,667**	**200,000**	**-**
Capital Projects Funds			
Capital Projects Fund	1,395,812	913,457	-
IT Projects Multi-Year Fund	-	-	941,268
Fleet Capital Multi-Year Fund	-	-	60,000
Total Capital Projects Funds	**1,395,812**	**913,457**	**1,001,268**
Total Governmental Funds	**3,777,104**	**1,113,457**	**1,001,268**
Proprietary Funds			
Internal Service Funds			
Information Technology Fund	-	6,823,024	6,233,230
Total Internal Service Funds	**-**	**6,823,024**	**6,233,230**
Total Proprietary Funds	**-**	**6,823,024**	**6,233,230**
Total Information Technology	**$ 3,777,104**	**$ 7,936,481**	**$ 7,234,498**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,310,570	$ 1,438,944	$ 1,483,107
Purchased Services	2,773,725	3,943,140	4,309,682
Supplies	85,520	481,700	393,701
Capital Outlay	1,612,658	1,113,457	1,001,268
Interfund/Departmental Charges	(2,005,369)	959,240	46,740
Total Expenditures	**$ 3,777,104**	**$ 7,936,481**	**$ 7,234,498**

Department Capital Budget

Founding Source	FY2026 Amount
Emergency 911 System Fund	
911 Datacenter APC UPS Revitalization	$ 31,000
Main 4th Street Comm Tower APC UPS Revitalization	36,000
JPSCD Spillman Hardware Replacement - Year 2	59,211
Total Emergency 911 System Fund	**126,211**
IT Projects MY Fund	
Inter-Datacenter connected Network Switches	90,000
Datacenter Core Fabric Network Switches	335,000
Digital Documentation and Scanning	100,000
IASWorld - Tax and CAMA System FY25 Payment Schedule	416,268
Total IT Projects MY Fund	**941,268**
Fleet Capital MY Fund	
IT Vehicle Replacement	60,000
Total Fleet Capital MY Fund	**60,000**
Total Budget	**$ 1,127,479**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Information Technology			
Chief Information Officer	1.0	1.0	1.0
Chief Technology Officer	1.0	-	-
IT Services Specialist	3.0	2.0	2.0
Programs Analyst	1.0	1.0	1.0
Security Analyst	1.0	1.0	1.0
Systems Administrator	3.0	-	-
Systems Analyst	4.0	4.0	4.0
Systems Manager	-	1.0	1.0
Audio Visual Specialist	-	1.0	1.0
Systems Analyst Manager	-	1.0	1.0
Technical Services Supervisor	-	1.0	1.0
Administrative Assistant	-	-	1.0
Total Information Technology	**14.0**	**13.0**	**14.0**

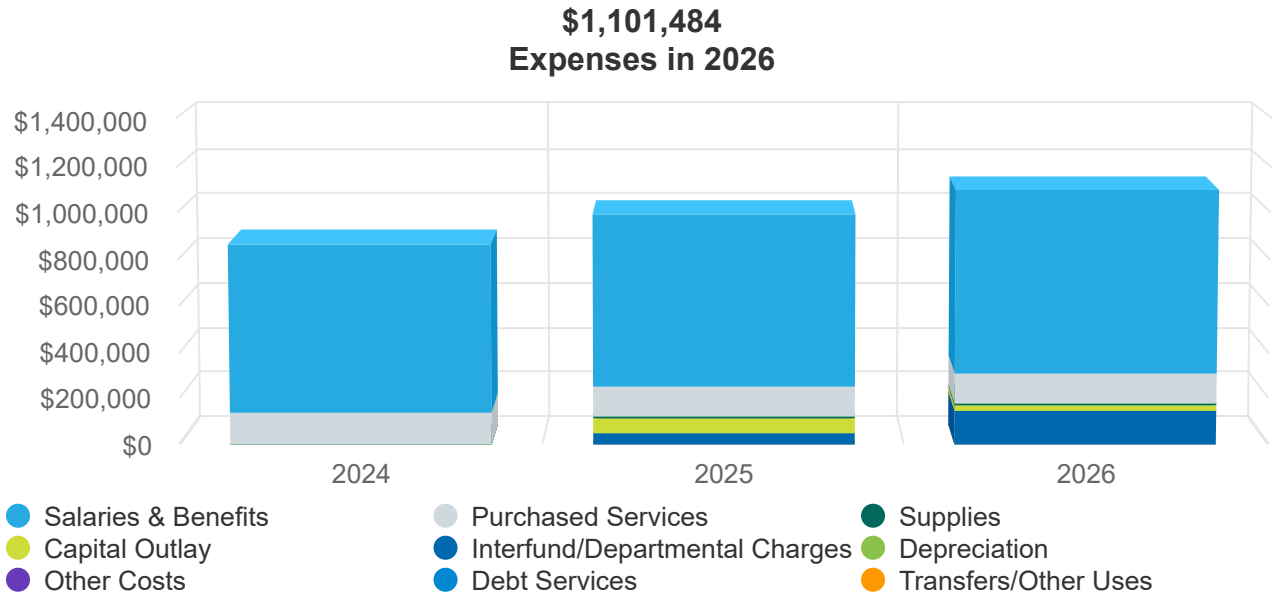
Administrative Assistant position moved from County Manager for FY2026.

GEOGRAPHICAL INFO SERVICES (1536)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 866,068	$ 876,832	$ 1,078,484
Total General Fund	**866,068**	**876,832**	**1,078,484**
Capital Projects Funds			
Capital Projects Fund	-	64,800	-
Capital Projects Multi-Year Fund	-	-	23,000
Total Capital Projects Funds	**-**	**64,800**	**23,000**
Total Governmental Funds	**866,068**	**941,632**	**1,101,484**
Proprietary Funds			
Internal Service Funds			
Information Technology Fund	-	50,000	-
Total Internal Service Funds	**-**	**50,000**	**-**
Total Proprietary Funds	**-**	**50,000**	**-**
Total Geographical Info Services	**$ 866,068**	**$ 991,632**	**$ 1,101,484**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 727,574	$ 741,729	$ 795,619
Purchased Services	135,393	127,658	128,140
Supplies	3,102	7,445	7,445
Capital Outlay	-	64,800	23,000
Interfund/Departmental Charges	-	50,000	147,280
Total Expenditures	**$ 866,069**	**$ 991,632**	**$ 1,101,484**

Department Capital Budget

Founding Source	FY2026 Amount
Capital Projects MY Fund	
Unmanned Aerial Vehicle (Drone)	$ 23,000
Total Capital Projects MY Fund	**23,000**
Total Budget	**$ 23,000**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Geographical Info Services			
GIS Analyst	4.0	5.0	5.0
GIS Manager	1.0	1.0	1.0
GIS Technician	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
Systems Analyst Manager	1.0	-	-
Total Geographical Info Services	**8.0**	**8.0**	**8.0**

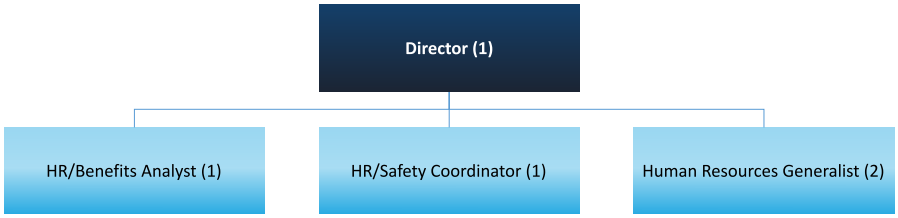
HUMAN RESOURCES OPERATIONS (1540)

Mission Statement

The Human Resources Department serves as a strategic partner to support the mission and vision of the Board of Commissioners. We provide simple but innovative programs that attract and retain a diverse and highly qualified workforce and encourage employee engagement and participation.

Department Org Chart

Human Resources Department



Goals and Objectives

Goal 1: Design internal and external surveys to gauge customer satisfaction with selected internal service and external service departments.

Objective 1: Create internal surveys for the Human Resources Department – Exit, New Hire Satisfaction, and Engagement Surveys.

Objective 2: Create external surveys for the Human Resources Department.

Objective 3: Facilitate computer-based supervisory training via the LMS for new supervisors and refresher courses for other supervisors semi-annually.

Objective 4: Coordinate with vendors and County Administration to facilitate the Glynn County Leadership Development Programs, Effective Supervisory Skills, and other leadership development courses for selected staff.

Objective 5: Conduct training sessions on various human resources topics to ensure County employees understand policies and procedures.

Objective 6: Provide information to educate and inform employees of various topics, including, but not limited to, health, safety, and customer service.

Goal 2: Provide programs, information, and resources to improve employee health and wellness.

Objective 1: Coordinate with the Safety & Wellness Committee to develop activities, events, and incentives to encourage employee participation and engagement in the County's health and wellness programs.

Objective 2: Coordinate and provide an Employee Health, Wellness, Safety, and Benefits Fair during the open enrollment period to provide employees with the opportunity to meet with County benefit vendors and providers and receive information and services from local and regional healthcare, wellness, and safety program providers. Coordinate with Benefits Consultants and vendors to develop and provide outreach initiatives to improve employee health and well-being.

Objective 3: Coordinate with One Blood to host a spring and fall Blood Donation Drive.

Objective 4: Promote the Employee Assistance Program services and local support services, such as chronic disease management groups, to provide employees with better access to life-enhancing services.

Objective 5: Coordinate with UGA Extension and local farmers to host Farmer's Market events for our employees, at a minimum, twice per year.

Goal 3: Develop and implement strategies and techniques to promote a safe environment.

Objective 1: Conduct periodic Safety Talks for all County employees via departmental trainers, e-mail blasts, and other formats.

Objective 2: Meet with department heads, managers, and supervisors on an as- needed basis to discuss accidents and injuries, exchange information and ideas, and ensure acknowledgment and accountability.

Objective 3: Collaborate with the Emergency Management Department, Facilities Maintenance, and other key partners to conduct training and drills (active shooter, bomb threat, fire, tornado, etc.) on the Emergency Action Plan (EAP) to ensure employee acknowledgment and understanding of policy.

Objective 4: Coordinate with departments to promote employee understanding and encourage feedback in identifying workplace safety hazards (which will help employees become more alert and sensitive to dangers on the job).

Objective 5: Update our Safety and Risk Policies and Guidelines. Coordinate with the Safety and Wellness Committee to share the updates throughout their locations.

Goal 4: Identify the processes for recruiting and retaining the talent needed to support the County's vision and mission.

Objective 1: Collaborate with the Communications Director to utilize social media platforms such as Facebook, LinkedIn, Glynn County's website, professional associations, colleges and universities, and various job boards (Indeed, GLGA, Government Jobs) to identify and recruit quality candidates.

Objective 2: Increase Glynn County's marketability and visibility as an employer of choice by attending more job fairs once a quarter and increasing traffic to the county's online applicant tracking system.

Objective 3: Coordinate with management and supervisory staff to ensure effective onboarding and integration of new employees.

Objective 4: Implement the Paycom onboarding system and orientation through the platform.

Objective 5: Prepare and present staffing management metrics to the leadership team quarterly.

Objective 6: Assess opportunities to build an inclusive work environment that attracts and retains talented people, encourages creativity and innovation, and obtains employee commitment and top performance. Assess external opportunities to focus on a growing and changing workforce.

Goal 5: Maintain classification and compensation plan and performance management system.

Objective 1: Develop and conduct a Wage and Benefits survey to compare salaries and benefits to comparable local governments and recommend changes every three years.

Objective 2: Continue implementing the Paycom System to engage all stakeholders in the performance appraisal process.

Objective 3: Perform a full-scale review of the Career Track program and build career pathways to provide advancement and professional development.

Goal 6: Continue strategies to improve employee engagement and employee relations.

Objective 1: Coordinate county-wide employee events, including social events and social responsibility campaigns, to encourage camaraderie and teamwork.

Objective 2: Implement a program that recognizes above-and-beyond performance, encourages peer recognition of doing the job well, and recognizes employees based on specific results and behaviors.

Goal 7: Develop and Implement an Employee Life Stages & Event Planning Initiative.

Objective 1: Coordinate education events to provide employees with life planning skills, including budgeting, investing, and sound financial decision-making for each stage of life.

Objective 2: Coordinate with Nationwide Retirement Solutions representative to conduct long-range retirement planning sessions for employees within five years of retirement.

Description

Administers the Glynn County Board of Commissioners' human resources management program, including staffing management, benefits, compensation, employee relations, organization and employee development, employee safety, and risk management.

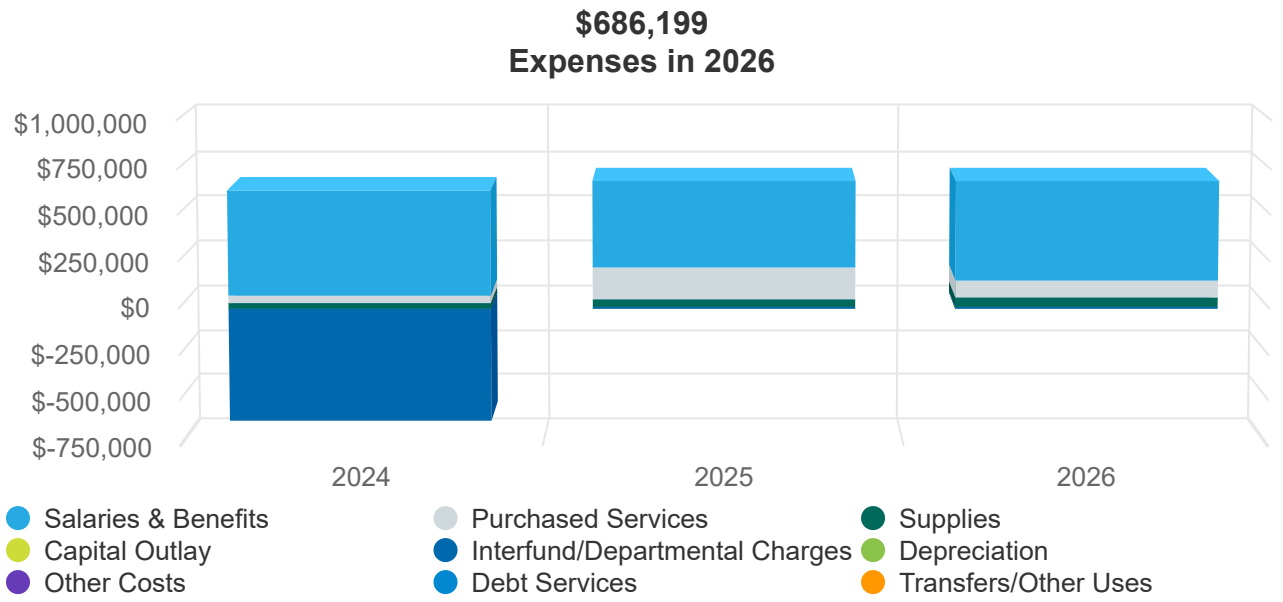
Performance Measures

Measures	FY2024	FY2025	FY2026
Annual Policy Training/Acknowledgement	580.00	768.00	775.00
Auto Accidents	50.00	45.00	50.00
Claims Closed	200.00	134.00	160.00
Claims Settled	2.00	51.00	2.00
Countywide Turnover Rate	0.15	0.17	0.15
Deaths	5.00	2.00	-
Dismissal	5.00	27.00	20.00
Employee Health Fair Attendees	200.00	221.00	240.00
Family and Medical Leave Act Claims	70.00	3.00	60.00
Full-Time	150.00	157.00	120.00
New Claims	125.00	113.00	100.00
New Orientation Sessions	23.00	24.00	26.00
Number of Applications Received	1,000.00	1,346.00	1,500.00
Number of Jobs Posted	90.00	46.00	50.00
Number of New Hires	240.00	187.00	150.00
Part-Time	15.00	5.00	5.00
Prior Year Claims	50.00	51.00	50.00
Resignations	95.00	120.00	105.00
Retirements	25.00	14.00	15.00
Seasonal	25.00	25.00	25.00
Separations	130.00	163.00	140.00
Supervisors & Managers Orientation Sessions	2.00	14.00	25.00
Workers' Compensation Claims	175.00	185.00	175.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 27,837	$ -	$ -
Total General Fund	**27,837**	**-**	**-**
Total Governmental Funds	**27,837**	**-**	**-**
Proprietary Funds			
Internal Service Funds			
Administrative Services Fund	-	682,479	686,199
Total Internal Service Funds	**-**	**682,479**	**686,199**
Total Proprietary Funds	**-**	**682,479**	**686,199**
Total Human Resources Operations	**$ 27,837**	**$ 682,479**	**$ 686,199**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 567,193	$ 457,667	$ 534,030
Purchased Services	44,845	177,620	92,470
Supplies	24,940	35,041	46,194
Interfund/Departmental Charges	(609,141)	12,151	13,505
Total Expenditures	**$ 27,837**	**$ 682,479**	**$ 686,199**

Full-Time Equivalent 3 Year Comparison by Position

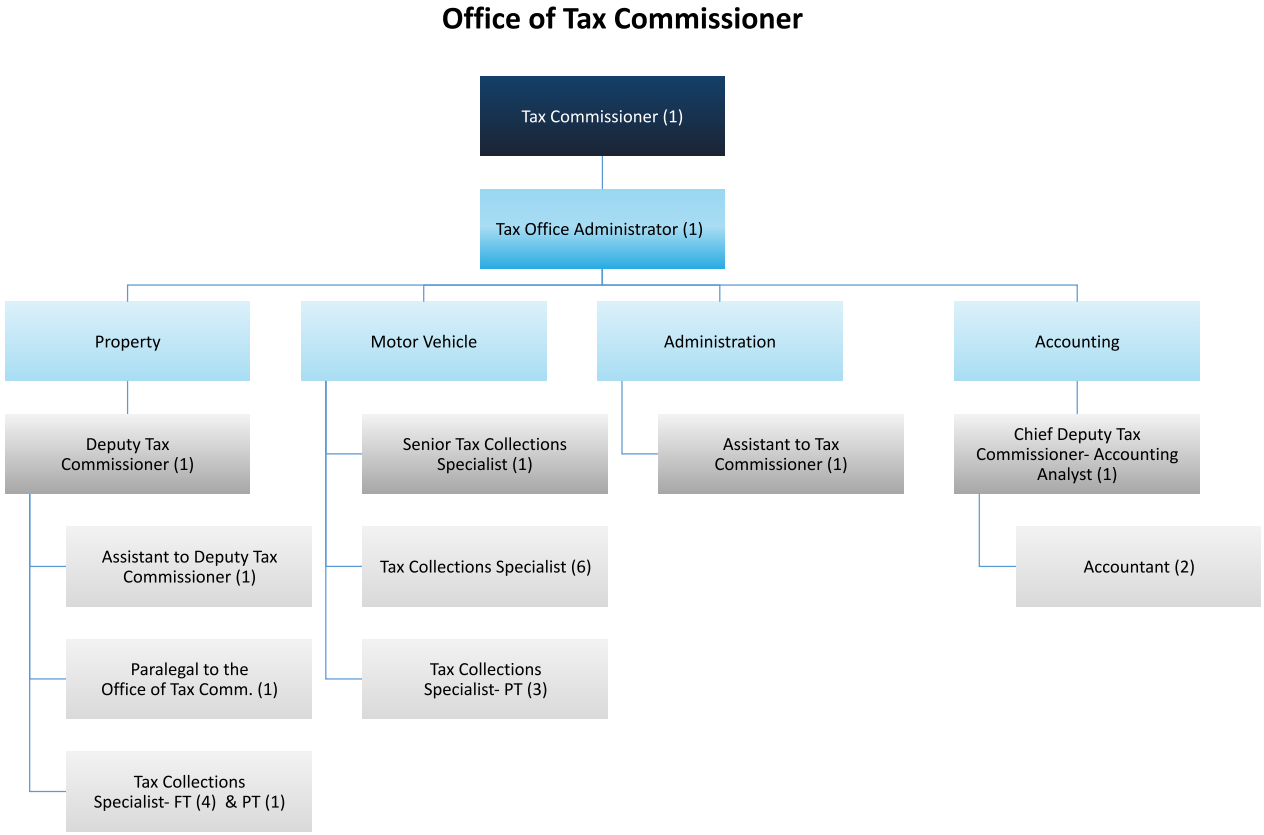
	FY2024	FY2025	FY2026
Human Resources Operations			
Administrative Secretary - Full Time	1.0	-	-
Assistant Director, HR	1.0	-	-
Benefits Administrator	1.0	-	-
Director, Human Resources	1.0	1.0	1.0
Human Resource Generalist	2.0	2.0	2.0
Human Resources Analyst	1.0	1.0	1.0
Human Resources Safety & Risk Coordinator	-	1.0	1.0
Total Human Resources Operations	**7.0**	**5.0**	**5.0**

TAX COMMISSIONER (1545)

Mission Statement

The mission of the Office of the Tax Commissioner is to provide the residents and business community of Glynn County with exceptional service that is professional, efficient, and courteous, while maintaining full compliance with all state, local, and constitutional laws.

Department Org Chart



Goals and Objectives

Goal 1: Administration

Responsibilities:

- Manage the billing and collection of approximately $190,000,000.
- Oversee 227,000 transactions, 91% of which are monetary.
- Prepare and present the Tax Digest for approval by the State Revenue Commissioner.
- Ensure compliance with state, local, and constitutional laws.
- Maintain strong relationships with the public, external agencies, taxing authorities, and other county offices.
- Process all untaxed county-owned property.
- Handle approximately 105,000 incoming, outgoing, and interdepartmental calls.
- Enhance staff performance through training and evaluations.
- Prepare and monitor the office budget based on actual needs.

Objective 1: Communicate and interpret departmental policies to officials, employees, and the public.

Objective 2: Establish internal controls for timely reporting and accurate financial records.

Objective 3: Evaluate personnel performance and encourage participation in workshops, seminars, and training programs.

Objective 4: Initiate cross-training among divisions.

Objective 5: Deliver special tax-related projects as required.

Goal 2: Property

Responsibilities:

- Promote voluntary compliance among property taxpayers through education.
- Maintain accurate records of all parcels listed in the Tax Digest.
- Collect taxes for three taxing authorities and maintain adjustment ledgers.
- Process delinquent tax bills for collection.

Objective 1: Collect and process approximately $160,000,000 across 50,000 payments annually, including real and personal property taxes.

Objective 2: Adjust taxes for approximately 4,500 parcels annually, working with various boards and courts.

Objective 3: Issue 415 new property tax bills for parcels not previously listed.

Objective 4: Re-bill 4,500 parcels and process 1,855 refunds due to appeals.

Objective 5: Process approximately 6,000 tax FiFa's in collaboration with the Clerk of Superior Court.

Objective 6: Issue 1,300 Solid Waste Bills for new construction properties.

Objective 7: Register and collect over 7,500 delinquent parcels, managing 3,600 correspondences.

Objective 8: Process and collect taxes for 4,000 mobile homes, including implementing updated ordinances.

Objective 9: Provide monthly mobile home reports to the Board of Assessors.

Objective 10: Manage approximately 4,000 PT-61 new owner bills annually.

Goal 3: Motor Vehicle

Responsibilities:

> Maintain accurate motor vehicle and mobile home records.
> Issue license plates, decals, and process title applications.
> Collect ad valorem taxes, Title Ad Valorem Taxes (TAVT), and related fees.
> Ensure compliance with state and federal auditing requirements.

Objective 1: Collect taxes and register approximately 92,040 vehicles annually.

Objective 2: Process over 28,000 title applications annually.

Objective 3: Report vehicle registrations and titles daily to the State Motor Vehicle Division.

Objective 4: Complete end-of-year inventory audits in compliance with state regulations.

Objective 5: Meet federal reporting requirements for heavy trucks (Form 2290).

Objective 6: Process over 12,000 uninsured vehicle-related citations and fees.

Objective 7: Generate 691 title rejection letters from title reviews.

Objective 8: Add or release 3,420 security interest liens annually.

Objective 9: Manage over 50 abandoned vehicle title stops annually.

Objective 10: Process 747 cases to collect out-of-state titles for new residents.

Objective 11: Issue 6,600 disability placards annually.

Objective 12: Collect TAVT taxes on 12,800 titles and handle appeals.

Goal 4: Accounting

Responsibilities:

> Create and improve programs to meet divisional needs.
> Review and ensure the accuracy of the Tax Digest.
> Oversee the production and distribution of tax-related notices and bills.
> Assist the Tax Assessor's Office with data processing inquiries.
> Maintain compliance with all laws governing the Tax Commissioner's Office.

Objective 1: Assist with special projects as needed.

Objective 2: Provide data processing support across divisions.

Objective 3: Review and recommend corrections to the Tax Digest.

Objective 4: Oversee the production of 50,000 property tax notices annually.

Objective 5: Manage the creation and distribution of 3,000 mobile home pre-bills.

Objective 6: Send 7,500 delinquent tax notices within 30 days of billing deadlines.

Objective 7: Prepare tax FiFas for submission to the Clerk of Superior Court.

Objective 8: Support Motor Vehicle Division staff with guidance on collection and processing procedures.

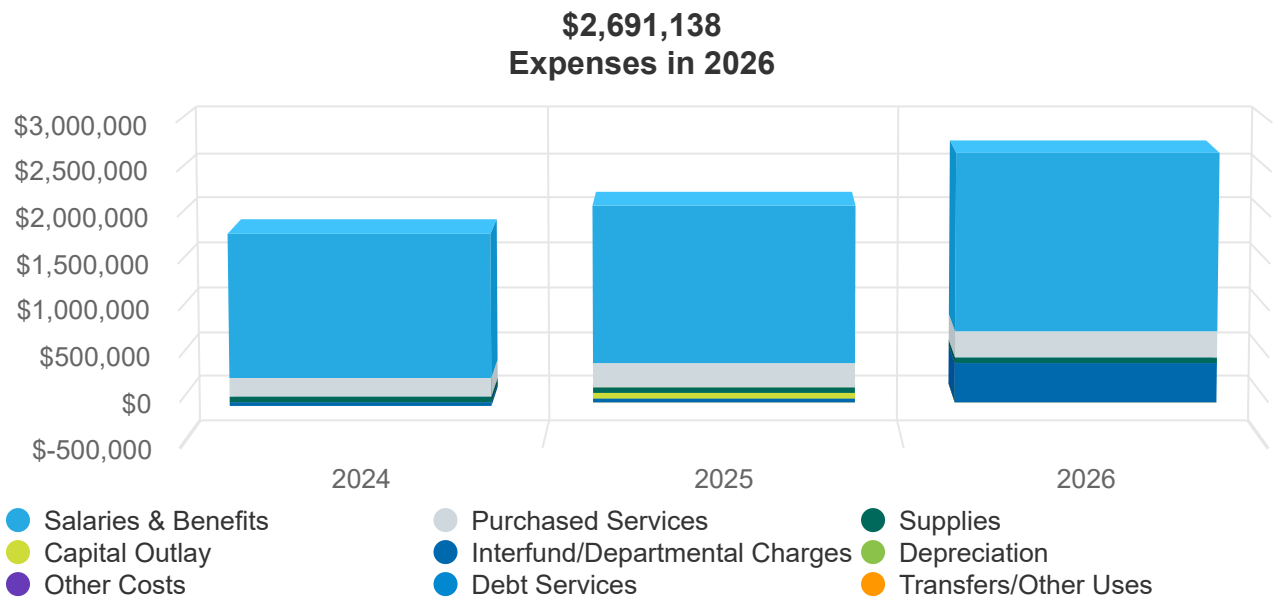
Performance Measures

Measure	FY2024	FY2025	FY2026
Collection Rate - Heavy Duty	1.00	1.00	1.00
Collection Rate - Mobile Homes	0.85	0.85	0.85
Collection Rate - Real & Personal	0.99	0.99	0.99
Collection Rate - Timber	1.00	1.00	1.00
Disabled Placards Issued	2,101.00	2,200.00	2,300.00
Heavy Duty Equipment Tax Collected	383.00	390.00	400.00
Incoming-Outgoing-Interdepartmental Telephone Calls	109,000.00	109,800.00	110,800.00
Insurance Lapse/Suspension Payments	919.00	1,000.00	1,400.00
Mobile Home Tax Collected	254,735.00	253,000.00	252,500.00
Motor Vehicle Funds Collected & Disbursed	21,801,610.00	22,300,000.00	23,000,000.00
Motor Vehicle Registration Pre- bills	74,693.00	72,000.00	70,000.00
Motor Vehicle Transactions	107,032.00	111,000.00	116,000.00
Motor Vehicle Web Renewals	21,104.00	21,750.00	22,500.00
New Title / Registration Transactions	12,938.00	13,000.00	13,300.00
# of Personal Property MH Tax Bills	2,705.00	2,690.00	2,670.00
# of Real & Personal Tax Bills	48,678.00	49,610.00	50,400.00
Real & Personal Property Tax Collected	158,774,319.00	163,350,000.00	167,000.00
Sales & Use Tax Collected	218,300.00	218,700.00	219,000.00
Sales & Use Tax Transactions	367.00	380.00	400.00
Timber Tax Collected	2,290,166.00	300,000.00	350,000.00
Update Address / District Transactions	7,510.00	8,000.00	8,400.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,789,009	$ 2,023,383	$ 2,691,138
Total General Fund	**1,789,009**	**2,023,383**	**2,691,138**
Capital Projects Funds			
Capital Projects Fund	-	50,000	-
Total Capital Projects Funds	**-**	**50,000**	**-**
Total Governmental Funds	**1,789,009**	**2,073,383**	**2,691,138**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	50,000	-
Total Internal Service Funds	**-**	**50,000**	**-**
Total Proprietary Funds	**-**	**50,000**	**-**
Total Tax Commissioner	**$ 1,789,009**	**$ 2,123,383**	**$ 2,691,138**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,550,450	$ 1,699,031	$ 1,910,508
Purchased Services	217,168	263,550	291,400
Supplies	56,391	57,650	64,150
Capital Outlay	-	50,000	-
Interfund/Departmental Charges	(35,000)	53,152	425,080
Total Expenditures	**$ 1,789,009**	**$ 2,123,383**	**$ 2,691,138**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Tax Commissioner			
Accountant I - Taxco Office	1.0	1.0	1.0
Assistant to Tax Commissioner	1.0	1.0	1.0
Deputy Tax Commissioner	1.0	1.0	1.0
Deputy Tax Commissioner - Accounting Analyst	1.0	1.0	1.0
Paralegal-Tax Commissioner	1.0	1.0	1.0
Senior Tax Collections Specialist	1.0	1.0	1.0
Tax Collections Specialist	12.0	12.0	12.0
Tax Collections Specialist - Part Time	4.0	4.0	4.0
Tax Commissioner	1.0	1.0	1.0
Tax Office Administrator	1.0	1.0	1.0
Total Tax Commissioner	**24.0**	**24.0**	**24.0**

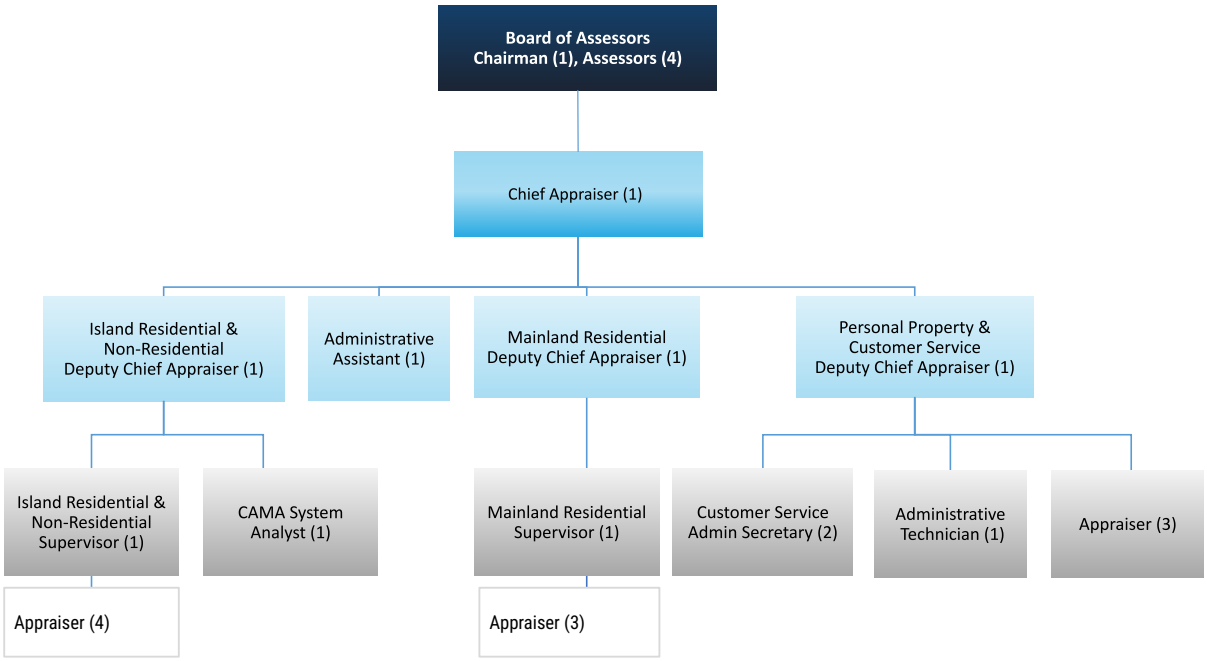
PROPERTY TAX APPRAISAL (1550)

Mission Statement

Establish a modern assessment office that provides for fair and equitable property valuations and exceptional customer service to the taxpayers of Glynn County.

Department Org Chart

Property Appraisal Office



Goals and Objectives

Goal 1: Maintain a professional office

Objective 1: Maintain integrity and credibility

Objective 2: Communicate effectively

Objective 3: Use industry best practices to appraise each parcel fairly and equitably.

Goal 2: Perform annual revaluation

Objective 1: Review all properties (i.e., real, personal, commercial, and specialized assessment (CUVA, FLPA, and Rehabilitated Historic))

Objective 2: Perform sales analyses of properties by April 1 as set by the Department of Revenue (DOR)

Objective 3: Maintain accurate characteristics and valuation data

Goal 3: Manage the assessment process

Objective 1: Manage current-year appeals

Objective 2: Prepare appeals for the Board of Assessors (BOA) and Board of Equalization (BOE)

Objective 3: Coordinate appraiser schedules with their field work and BOE hearings

Goal 4: Meet statutory deadlines and statistical standards in accordance with Georgia Law and guidelines set forth by the Department of Revenue (DOR)

Objective 1: Produce a Tax Digest of all properties

Objective 2: Meet guidelines set forth by the Department of Revenue (DOR)

Objective 3: Deliver a digest to the Tax Commissioner's office by the date set forth by the Department of Revenue (DOR)

Goal 5: Continue updating the cost schedule/table for mobile homes and other buildings and yards (OB&Y)

Objective 1: Review local costs and Marshall & Swift cost estimator

Objective 2: Continue review process and make corrections to the current year's digest

Goal 6: Business, Marine, Aircraft Discovery

Objective 1: Identify Business, Marine and Aircraft Ownership:

Accurately determine the registered owner of each Business, Watercraft and Aircraft by using the appropriate system (Business – OpenGov; Watercraft – GA DNR listing; Aircraft – V-Ref)

Objective 2: Assess Business, Watercraft and Aircraft Usage:

Classify business, watercraft and aircraft based on use to ensure appropriate tax assessment.

Objective 3: Ensure Tax Compliance

Comply with county, state and federal property tax laws for all business, watercraft and aircraft owners.

Objective 4: Maintain Accurate and Up-to-Date Records

Maintain a comprehensive database of Business, Watercraft and Aircraft ownership, registration and valuation details.

Objective 5: Support Fair Taxation Practices

Ensure equitable and consistent assessment and taxation of all personal property within Glynn County.

Goal 7: Monitor Homestead Eligibility and Qualifications

Objective 1: Provide fair and uniform Homestead practices

Objective 2: Verify individual applicant's eligibility to ensure accuracy

Goal 8: Continue Static and Digital Billboard Valuation Project

Objective 1: Identify and Catalogue income producing media signage located throughout Glynn County

Objective 2: Prepare Valuation models for cost and income approaches to assign Fair Market Value (FMV) on under-valued accounts

Property Tax Appraisal (1550)

Description

The Property Appraisal Office is dedicated to ensuring that the fair market value of all real and personal properties is determined accurately and uniformly.

Performance Measures

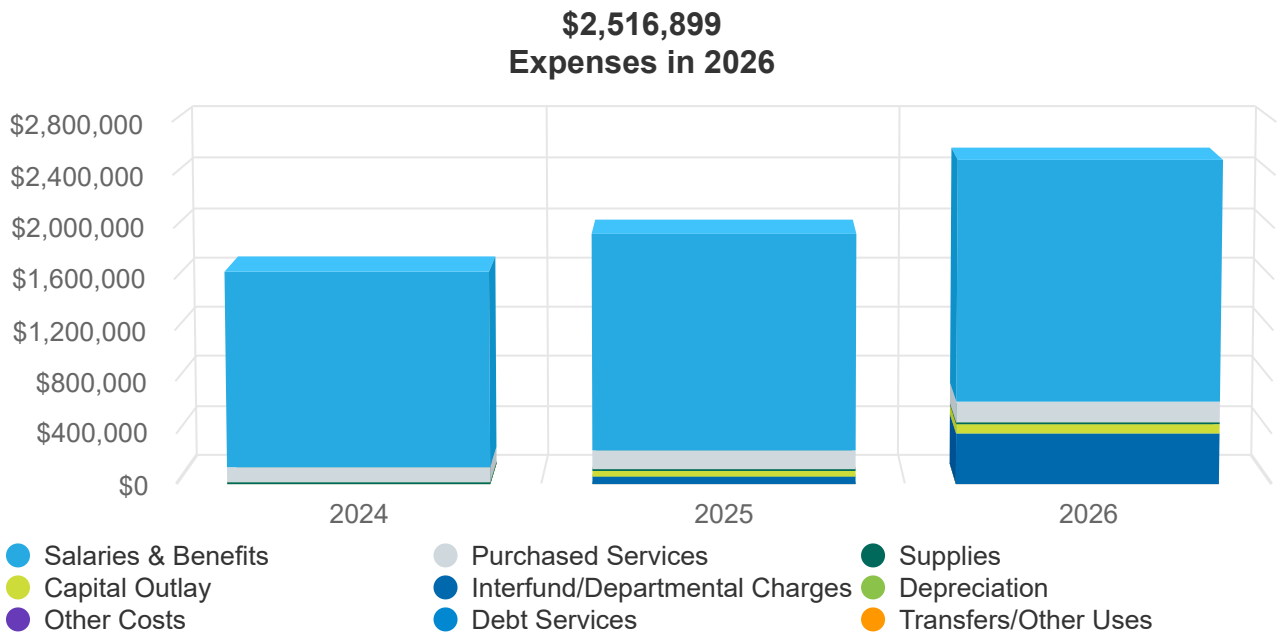
Measure	FY2024	FY2025	FY2026
BOE Appeals	1,225.00	1,250.00	1,275.00
Parcels of Real Property	51,338.00	52,365.00	53,412.00
Parcels Reviewed	33,435.00	34,104.00	34,786.00
Personal Property Accounts	3,497.00	3,567.00	3,638.00
Personal Property Mobile Homes	2,697.00	2,751.00	2,806.00
Real Property Appeals	1,254.00	1,279.00	1,305.00
Superior Court Appeals	56.00	57.00	58.00

This department keeps performance measures on a calendar year. FY2025 and FY2026 are projected.

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,663,705	$ 1,903,927	$ 2,441,899
Total General Fund	**1,663,705**	**1,903,927**	**2,441,899**
Capital Projects Funds	-	-	75,000
Total Governmental Funds	**1,663,705**	**1,903,927**	**2,516,899**
Proprietary Funds			
Internal Service Funds			
Fleet Fund	-	45,000	-
Total Internal Service Funds	**-**	**45,000**	**-**
Total Proprietary Funds	**-**	**45,000**	**-**
Total Property Tax Appraisal	**$ 1,663,705**	**$ 1,948,927**	**$ 2,516,899**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,532,343	$ 1,678,068	$ 1,871,421
Purchased Services	119,260	156,172	156,172
Supplies	12,101	15,230	15,230
Capital Outlay	-	45,000	75,000
Interfund/Departmental Charges	-	54,457	399,076
Total Expenditures	**$ 1,663,704**	**$ 1,948,927**	**$ 2,516,899**

Department Capital Budget

Founding Source	FY2026 Amount
Facilities Capital MY Fund	
Property Appraisal Office Remodel	$ 75,000
Total Facilities Capital MY Fund	**75,000**
Total Budget	**$ 75,000**

Full-Time Equivalent 3 Year Comparison by Position

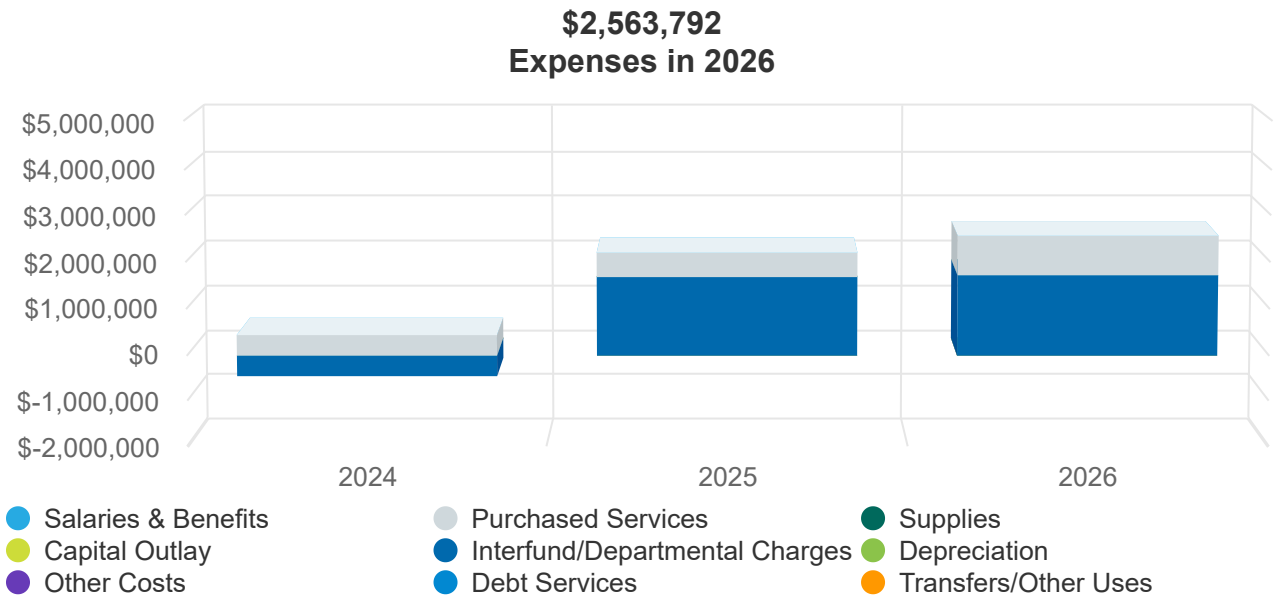
	FY2024	FY2025	FY2026
Property Tax Appraisal			
Administrative Assistant	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0
Administrative Technician	2.0	2.0	2.0
Chief Appraiser	1.0	1.0	1.0
Deputy Chief Appraiser	2.0	2.0	2.0
Personal Property Supervisor	1.0	1.0	1.0
Programs Analyst	1.0	1.0	1.0
Property Appraiser	11.0	11.0	11.0
Real Property Supervisor	1.0	1.0	1.0
Total Property Tax Appraisal	**21.0**	**21.0**	**21.0**

PROPERTY AND LIABILITY (1555)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ (56,665)	$ -	$ -
Total General Fund	**(56,665)**	**-**	**-**
Total Governmental Funds	**(56,665)**	**-**	**-**
Proprietary Funds			
Internal Service Funds			
Insurance & Benefits Fund	-	2,219,791	2,563,792
Total Internal Service Funds	**-**	**2,219,791**	**2,563,792**
Total Proprietary Funds	**-**	**2,219,791**	**2,563,792**
Total Property and Liability	**$ (56,665)**	**$ 2,219,791**	**$ 2,563,792**

Department Budget by Expense Type



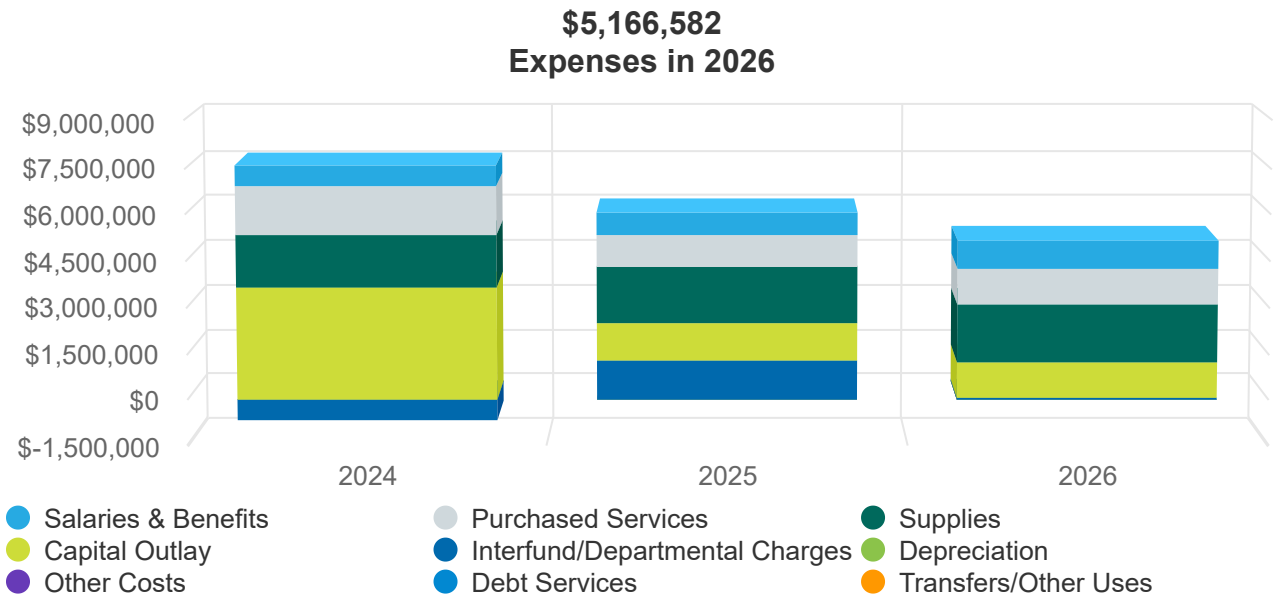
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 419,687	$ 546,000	$ 837,018
Interfund/Departmental Charges	(476,352)	1,673,791	1,726,774
Total Expenditures	**$ (56,665)**	**$ 2,219,791**	**$ 2,563,792**

FACILITIES MANAGEMENT (1565)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 2,195,310	$ -	$ -
Total General Fund	**2,195,310**	**-**	**-**
Special Revenue Funds			
Grant Fund	3,056,375	-	-
Accommodation Excise Tax Fund	543,875	-	-
Total Special Revenue Funds	**3,600,250**	**-**	**-**
Capital Projects Funds			
Capital Projects Fund	1,153,068	1,240,000	-
Facilities Capital Multi-Year Fund	-	-	1,195,000
Total Capital Projects Funds	**1,153,068**	**1,240,000**	**1,195,000**
Total Governmental Funds	**6,948,627**	**1,240,000**	**1,195,000**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	4,833,085	3,971,582
Total Internal Service Funds	**-**	**4,833,085**	**3,971,582**
Total Proprietary Funds	**-**	**4,833,085**	**3,971,582**
Total Facilities Management	**$ 6,948,627**	**$ 6,073,085**	**$ 5,166,582**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 642,786	$ 727,762	$ 894,182
Purchased Services	1,564,686	989,218	1,176,761
Supplies	1,728,475	1,821,920	1,835,720
Capital Outlay	3,655,466	1,240,000	1,195,000
Interfund/Departmental Charges	(642,786)	1,294,185	64,919
Total Expenditures	**$ 6,948,627**	**$ 6,073,085**	**$ 5,166,582**

Department Capital Budget

Founding Source	FY2026 Amount
Facilities Capital MY Fund	
Pate Renovation Phase I Furniture	$ 35,000
Magistrate Court Parapet Wall Varal Flashing Sealing	100,000
Magistrate Courthouse Roof Replacement	700,000
Pate Electrical Hookup for Building Generator	85,000
Portable Generators & Switches	150,000
Resurface Marble at Magistrate Courthouse	50,000
Engineering Space Office Needs	25,000
Public Works Supervisor Bathrooms & Office Space	50,000
Total Facilities Capital MY Fund	**1,195,000**
Total Budget	**$ 1,195,000**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Facilities Management			
Administrative Technician	1.0	1.0	1.0
Trades Worker	7.0	7.0	7.0
Internal Services Division Manager - Public Works	-	0.5	0.5
Facilities Maintenance Superintendent	1.0	1.0	1.0
Total Facilities Management	**9.0**	**9.5**	**9.5**

COMMUNICATIONS (1570)

Mission Statement

To deliver transparent, timely, and informative updates on county initiatives, services, and events that matter to Glynn County residents. To serve as a strategic partner to support the mission of the Board of Commissioners.

Department Org Chart



Goals and Objectives

Goal 1: Enhance digital accessibility and engagement through website and social media management.

Objective 1: Oversee content and functionality of the county website.

Goal 2: Reinforce public trust through consistent, transparent messaging.

Objective 1: Support timely, coordinated messaging during emergencies and urgent events.

Goal 3: Empower county staff through leadership development and communication training.

Objective 1: Launch internal communications toolkit for county staff use.

Objective 2: Facilitate leadership development workshops focused on tone, messaging, and public speaking to empower county staff

Objective 3: Support intranet development with branded content modules, internal messaging standards, and a centralized communications calendar.

Objective 4: Launch and maintain County Biz, a newsletter for county employees featuring updates, milestones, and engagement opportunities.

Goal 4: Develop and maintain communications platforms that promote consistent storytelling, strengthen internal coordination and deepen public engagement.

Objective 1: Manage official county presence on Facebook, Instagram, LinkedIn, and Nextdoor.

Goal 5: Ensure clarity and consistency in county branding and visual identity.

Objective 1: Develop and distribute branded templates to support consistent application of the countywide logo usage policy across digital and print channels.

Goal 6: Strengthen collaboration among public information professionals across local agencies Organizations.

Objective 1: Facilitate quarterly public information officer (PIO) gatherings with communications professionals from across the community to foster collaboration and peer support.

Description

The Communications Department is responsible for overseeing media relations and public outreach efforts on behalf of the Glynn County Board of Commissioners and its administrative departments.

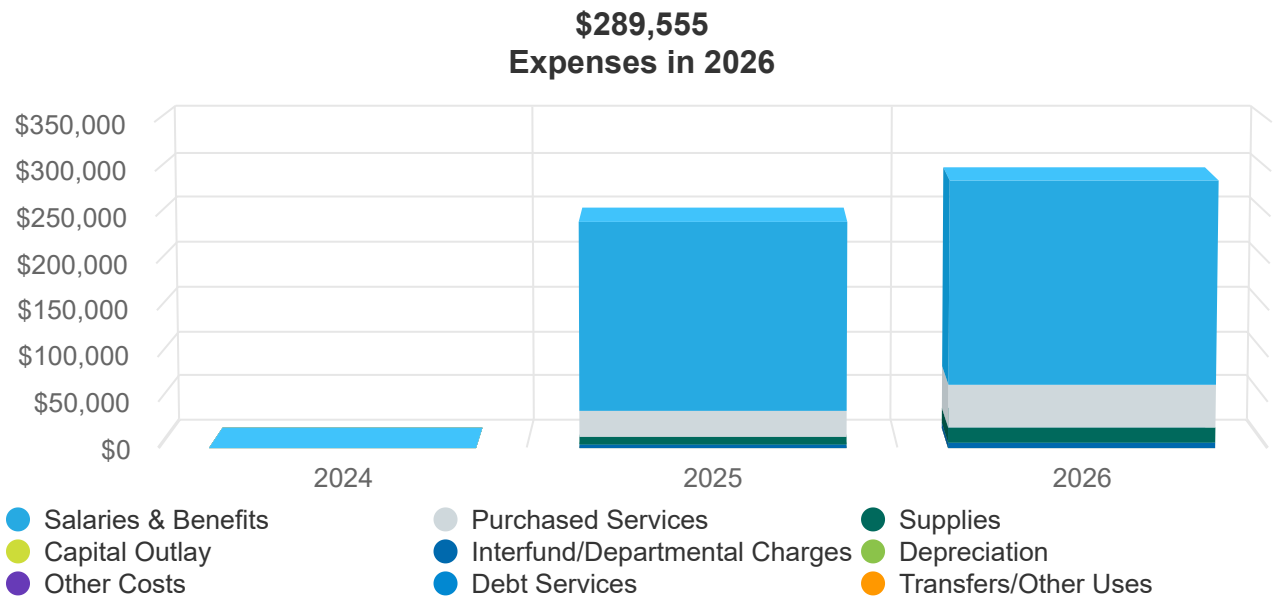
Communications Performance Measures

Name	FY2024	FY2025	FY2026
Community Engagement Events	N/A	Achieved	Achieved
Establish quarterly County newsletter	N/A	Achieved	Achieved
Partner with City of Brunswick PIO on 2 dual projects for 2024	N/A	Achieved	Achieved
Media engagement activities to include story pitches, releases and roundtables.	N/A	Achieved	Achieved

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Proprietary Funds			
Internal Service Funds			
Administrative Services Fund	$ -	$ 244,676	$ 289,555
Total Internal Service Funds	**-**	**244,676**	**289,555**
Total Proprietary Funds	**-**	**244,676**	**289,555**
Total Communications	**$ -**	**$ 244,676**	**$ 289,555**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ 203,715	$ 219,968
Purchased Services	-	28,500	48,100
Supplies	-	7,600	16,085
Interfund/Departmental Charges	-	4,861	5,402
Total Expenditures	**$ -**	**$ 244,676**	**$ 289,555**

Full-Time Equivalent 3 Year Comparison by Position

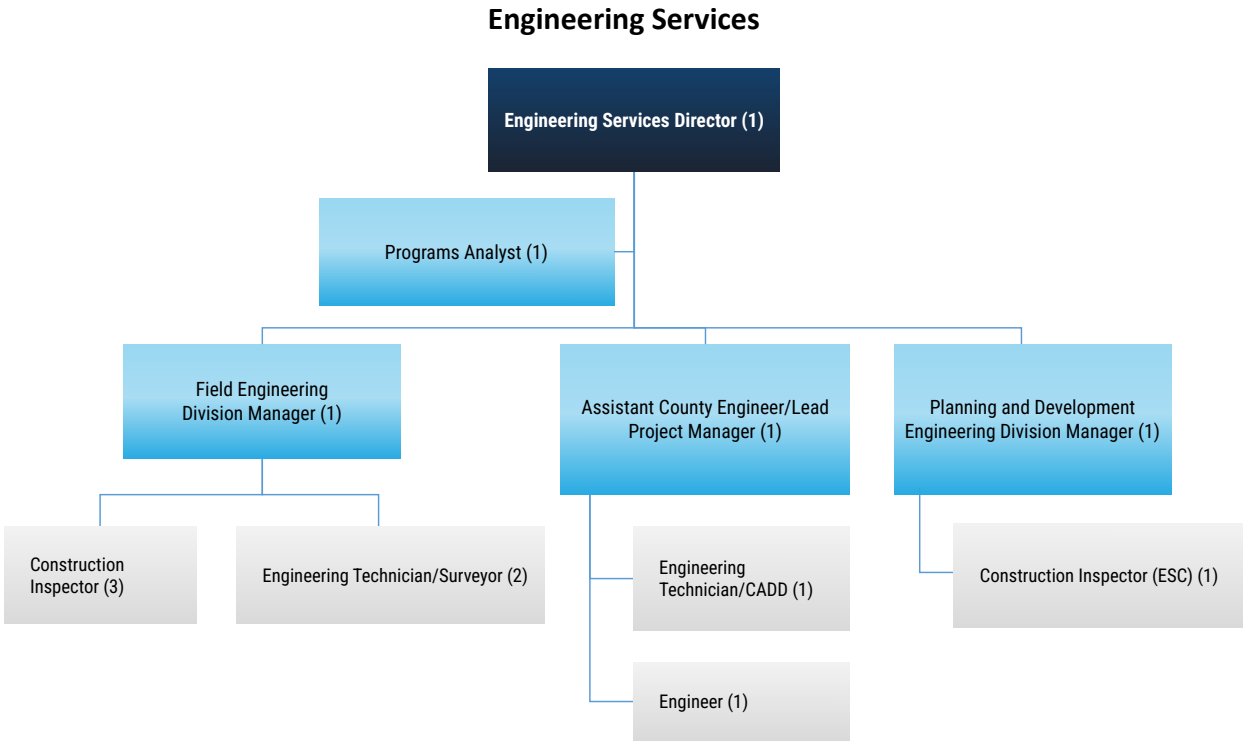
	FY2024	FY2025	FY2026
Communications			
Communications Director	-	1.0	1.0
Web & Digital Content Administrator	-	1.0	1.0
Total Communications	**-**	**2.0**	**2.0**

ENGINEERING SERVICES (1575)

Mission Statement

Make the Department of Engineering Services a premier department within Glynn County government by being efficient, productive and courteous in the services that we provide in protecting the environment and public health. To enhance the quality of life within Glynn County by delivering quality engineering, surveying, inspections and project management support for capital and SPLOST projects through our commitment to innovation, integrity, responsibility, and pride in our community and the citizens we serve.

Department Org Chart



Goals and Objectives

Goal 1: The **Engineering Field Division** will provide construction project management and survey information for County managed projects and provide support to other Glynn County Departments as requested.

Objective 1: Provide survey and locate property lines of rights-of-way, easements, and other county properties to determine ownership and responsibility for trees located at a given area. The number of locates depends on demand. Make every effort to respond within 48 hours of notification.

Objective 2: Provide right-of-way and easement research to include field location thereof. These locations are on demand as needed with staff normally completing about five locations per week on average.

Objective 3: Provide inspections and project management on county infrastructure, as well as vertical construction projects that the Engineering Services is managing. Contract and oversee SPLOST and Capital construction projects.

Objective 4: Provide technical support to other Glynn County Department projects as necessary.

Objective 5: Implement a sustainable pavement management program that assesses roadway ratings and priorities surface treatments. Based on roadway ratings scores and priorities, rehab roads in upcoming resurfacing projects. Track this information in a database or spreadsheet program.

Goal 2: The **Project Management Division** will provide design project management for county managed projects and provide support for other Glynn County Departments as requested.

Objective 1: Produce working drawings and plans for rights-of-way, drainage projects, roads, sidewalks, parking lot designs and construction plans. Provide other drafting services as may be required by other divisions or departments. Continue work on SPLOST 2022 projects, assist other Glynn County departments as the need arises.

Objective 2: Provide engineering services for drainage problems, resolution to include survey, design, construction assistance and/or contract administration. Continue work on Capital projects for the FY 26 budget by providing survey, design review, and drafting.

Objective 3: Create RFPs for capital and SPLOST projects and manage and provide design and contract oversight for all selected design firms and provide assistance to other Glynn County departments as requested.

Goal 3: The **Planning and Development Division** will provide plan review to all proposed development and provide all LDA inspections to all permitted activities to ensure compliance to regulation and oversee and manage all work permitted within Glynn County right of way.

Objective 1: Enforce code requirements during plan review using standardized comments and notes as much as possible noting regulatory versus recommended comments.

Objective 2: Continue through the process with the state to bring erosion and sedimentation (E&S) review in-house.

Objective 3: Implement the updated NPDES stormwater permit.

Description

The Engineering Services Department ensures all public and private construction projects comply with local ordinances and state regulations while coordinating with other departments and stakeholders.

Engineering Services Performance Measures

Name	FY2024	FY2025	FY2026
Achieve 100% bi-monthly E&SC inspections of open LDAs.	N/A	On Track	On Track
Achieve 90% first time review approval of Development plans.	N/A	On Track	On Track
Complete 90% of all Engineer Development Reviews on time.	N/A	On Track	On Track
Complete capital/SPLOST construction projects on time (Construction Contract).	N/A	On Track	On Track
Complete capital/SPLOST construction projects within budget (Construction Contract).	N/A	On Track	On Track
Decrease average days to close an ES&C code violation.	N/A	Not Started	Not Started
Initiate construction for capital/SPLOST projects within 12 months of funding authorization (Construction Phase).	N/A	Off Track	Off Track

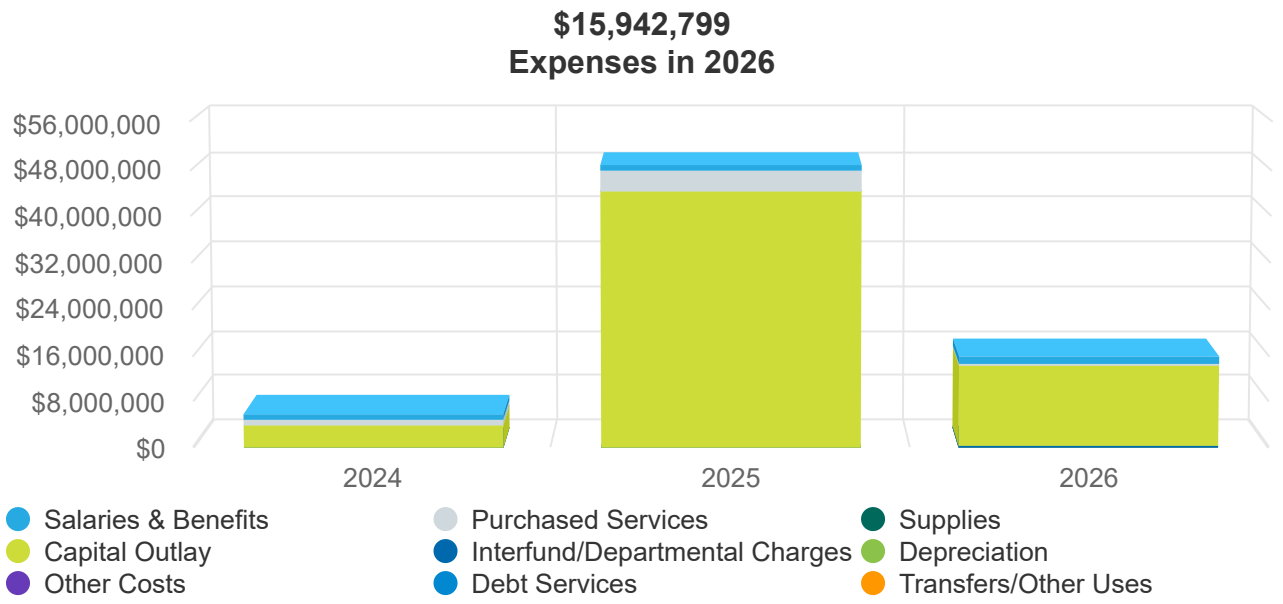
Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Engineering Services			
Governmental Funds			
General Fund			
General Fund	$ 1,019,986	$ 1,369,388	$ 1,773,299
Total General Fund	**1,019,986**	**1,369,388**	**1,773,299**
Capital Projects Funds			
IT Projects Multi-Year Fund	-	-	27,000
Fleet Capital Multi-Year Fund	-	-	44,000
Total Capital Projects Funds	**-**	**-**	**71,000**
Total Governmental Funds	**1,019,986**	**1,369,388**	**1,844,299**
Proprietary Funds			
Internal Service Funds			
Fleet Fund	-	30,000	-
Total Internal Service Funds	**-**	**30,000**	**-**
Total Proprietary Funds	**-**	**30,000**	**-**
Total Engineering Services	**$ 1,019,986**	**$ 1,399,388**	**$ 1,844,299**
Engineering- PS Projects			
Governmental Funds			
Capital Projects Funds			
Capital Projects Multi-Year Fund	$ -	$ -	$ 600,000
Total Capital Projects Funds	**-**	**-**	**600,000**
Total Governmental Funds	**-**	**-**	**600,000**
Total Engineering- PS Projects	**$ -**	**$ -**	**$ 600,000**
Engineering- PW Projects			
Governmental Funds			
Special Revenue Funds			
ARPA - American Rescue Plan Fund	$ -	$ 5,715,600	$ -
Grant Fund	93,686	11,500,000	-
Grant Multi-Year Fund	-	-	2,150,000
Accommodation Excise Tax Multi-Year	-	-	1,050,000
Total Special Revenue Funds	**93,686**	**17,215,600**	**3,200,000**

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Capital Projects Funds			
Capital Projects Fund	939,517	6,265,000	-
Capital Projects Multi-Year Fund	-	-	2,950,000
Facilities Capital Multi-Year Fund	-	-	848,500
Total Capital Projects Funds	**939,517**	**6,265,000**	**3,798,500**
Total Governmental Funds	**1,033,203**	**23,480,600**	**6,998,500**
Total Engineering- PW Projects	**$ 1,033,203**	**$ 23,480,600**	**$ 6,998,500**
Engineering-Recreation Project			
Governmental Funds			
Special Revenue Funds			
Accommodation Excise Tax Fund	$ 424,419	$ 9,902,000	$ -
Accommodation Excise Tax Multi-Year	-	-	6,500,000
Total Special Revenue Funds	**424,419**	**9,902,000**	**6,500,000**
Total Governmental Funds	**424,419**	**9,902,000**	**6,500,000**
Total Engineering-Recreation Project	**$ 424,419**	**$ 9,902,000**	**$ 6,500,000**
Total Engineering	**$ 2,477,608**	**$ 31,781,988**	**$ 15,942,799**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 948,863	$ 1,083,584	$ 1,230,920
Purchased Services	917,065	3,347,413	402,150
Supplies	3,966	13,400	16,550
Capital Outlay	3,849,512	44,366,182	14,044,500
Interfund/Departmental Charges	-	36,304	248,679
Transfers/Other Uses	-	-	-
Total Expenditures	**$ 5,719,406**	**$ 48,846,883**	**$ 15,942,799**

Department Capital Budget

Founding Source	FY2026 Amount
Grant Multi-Year Fund	
SSI Tidal Pools Improvement Project	$ 1,000,000
LMIG Road Improvements	1,150,000
Total Grant Multi-Year Fund	**2,150,000**
Accommodation Excise Tax MY	
SSI Tidal Pools Improvement Project	1,500,000
SSI Marina Rehab Project	5,000,000
Frederica Road Traffic Improvements Project	700,000
SSI Pier Maintenance and Rehab Project	350,000
Total Accommodation Excise Tax MY	**7,550,000**
Capital Projects MY Fund	
4th Street Right Turn Lane Extension at Highway 17	300,000
ROW Improvements Millennium Project	1,600,000
German Village ROW Improvements	275,000
German Village Unimproved ROW Plan	125,000
Cameron Place Drainage Outfall Canal Construction	650,000
4th Fire Bay New Fire Station Project	600,000
Total Capital Projects MY Fund	**3,550,000**
Facilities Capital MY Fund	
Juvenile Justice Center Right in / Right out Project	98,500
FFE Juvenile Justice Center	750,000
Total Facilities Capital MY Fund	**848,500**
IT Projects MY Fund	
Total Station	27,000
Total IT Projects MY Fund	**27,000**
Fleet Capital MY Fund	
Construction Inspector Truck	44,000
Total Fleet Capital MY Fund	**44,000**
Total Budget	**$ 14,169,500**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Engineering Services			
Construction Inspector	3.0	3.0	3.0
Assistant County Engineer/Project Manager	1.0	1.0	1.0
Engineering Technician	3.0	3.0	3.0
ADA Facility Coordinator	1.0	-	-
Engineering Services Director	1.0	1.0	1.0
Field Engineering Division Manager	1.0	1.0	1.0
Planning and Develop. Engin. Div. Mgr.	1.0	1.0	1.0
Right-of-Way Coordinator	1.0	-	-
Programs Analyst	1.0	1.0	1.0
Total Engineering Services	**13.0**	**11.0**	**11.0**

1 FT Construction Inspector position added for FY2026.

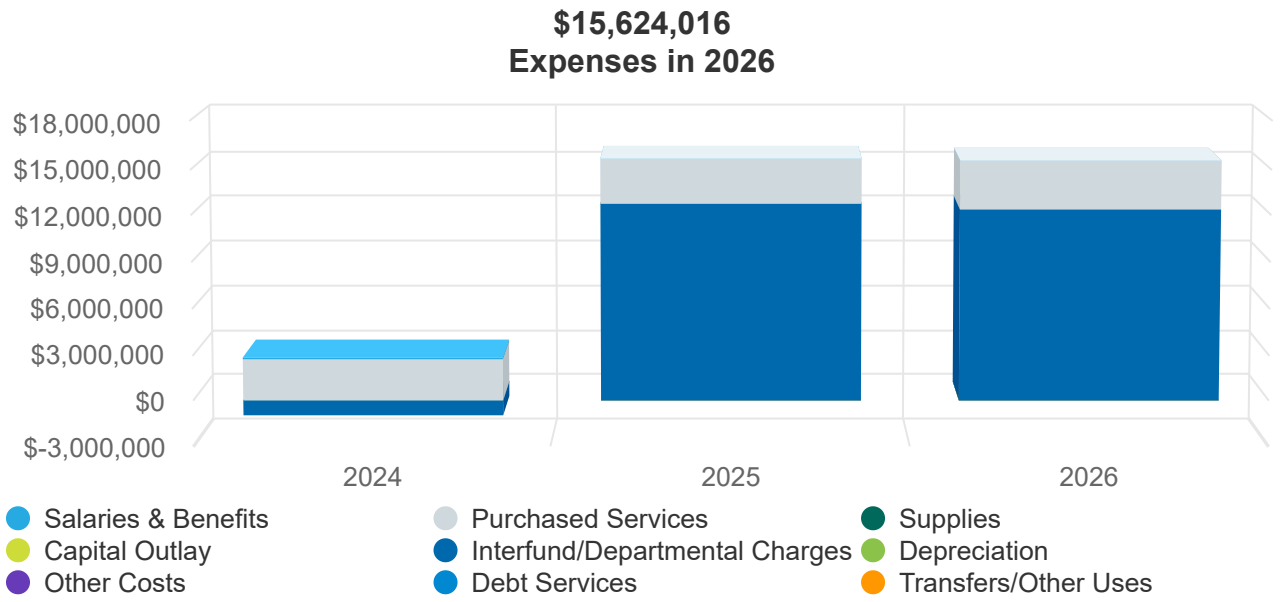
1 FT Engineer position added for FY2026.

EMPLOYEE BENEFITS (1821)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,893,130	$ -	$ -
Total General Fund	**1,893,130**	**-**	**-**
Total Governmental Funds	**1,893,130**	**-**	**-**
Proprietary Funds			
Internal Service Funds			
Insurance & Benefits Fund	-	15,731,392	15,624,016
Total Internal Service Funds	**-**	**15,731,392**	**15,624,016**
Total Proprietary Funds	**-**	**15,731,392**	**15,624,016**
Total Employee Benefits	**$ 1,893,130**	**$ 15,731,392**	**$ 15,624,016**

Department Budget by Expense Type



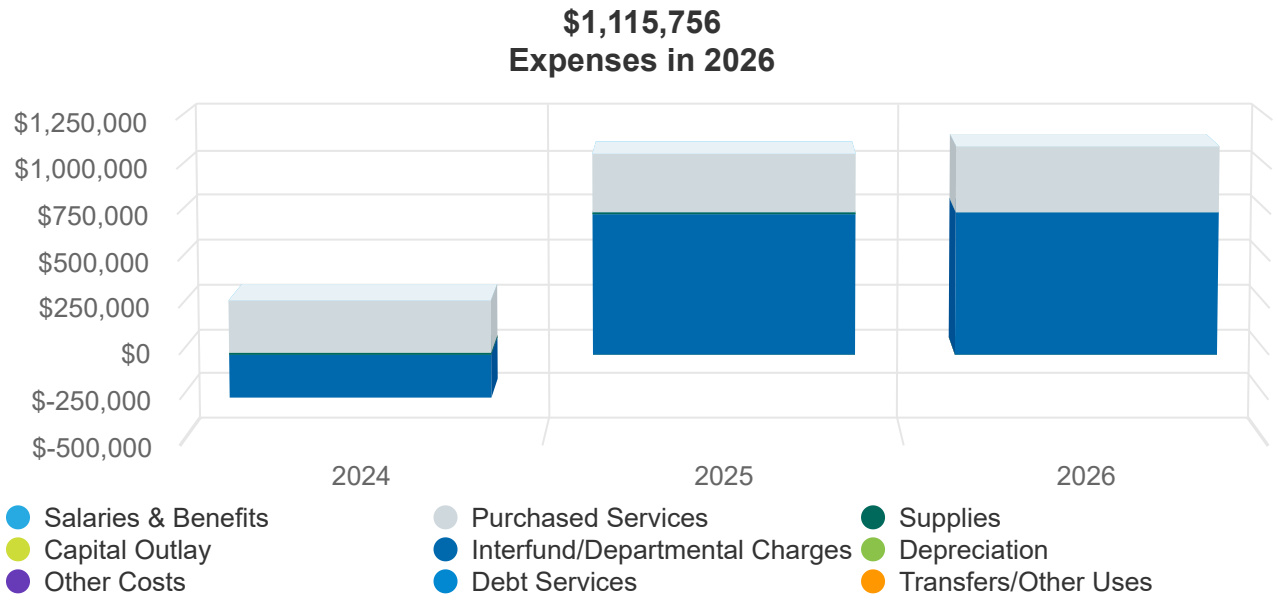
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 66,950	$ 73,675	$ 63,019
Purchased Services	2,728,639	2,829,214	3,115,662
Supplies	252	800	800
Interfund/Departmental Charges	(902,711)	12,827,703	12,444,535
Total Expenditures	**$ 1,893,130**	**$ 15,731,392**	**$ 15,624,016**

WORKERS COMPENSATION (1823)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 46,347	$ -	$ -
Total General Fund	**46,347**	**-**	**-**
Special Revenue Funds	-	-	5,000
Total Governmental Funds	**46,347**	**-**	**5,000**
Proprietary Funds			
Internal Service Funds			
Insurance & Benefits Fund	-	1,075,933	1,110,756
Total Internal Service Funds	**-**	**1,075,933**	**1,110,756**
Total Proprietary Funds	**-**	**1,075,933**	**1,110,756**
Total Workers Compensation	**$ 46,347**	**$ 1,075,933**	**$ 1,115,756**

Department Budget by Expense Type



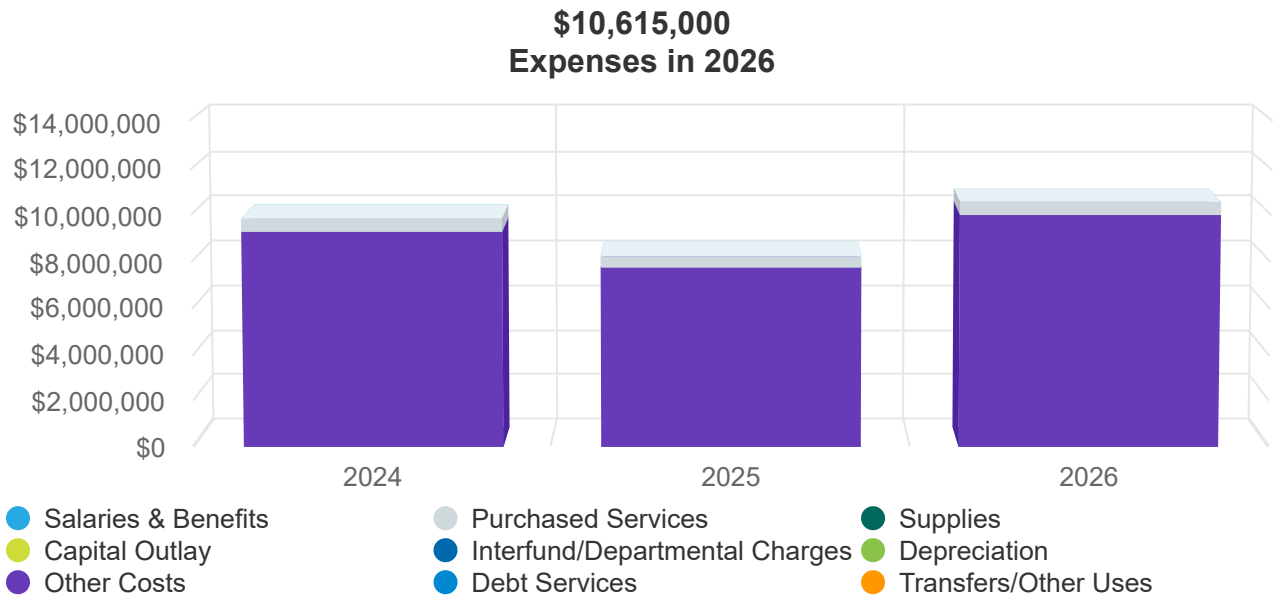
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 282,377	$ 312,195	$ 349,410
Supplies	5,438	5,000	5,000
Interfund/Departmental Charges	(241,468)	758,738	761,346
Total Expenditures	**$ 46,347**	**$ 1,075,933**	**$ 1,115,756**

PENSION TRUST (1850)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Fiduciary Funds			
Pension Trust Funds			
Pension Trust Fund	$ 9,832,449	$ 8,245,000	$ 10,615,000
Total Pension Trust Funds	**9,832,449**	**8,245,000**	**10,615,000**
Total Fiduciary Funds	**9,832,449**	**8,245,000**	**10,615,000**
Total Pension Trust	**$ 9,832,449**	**$ 8,245,000**	**$ 10,615,000**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 555,243	$ 515,000	$ 615,000
Other Costs	9,277,206	7,730,000	10,000,000
Total Expenditures	**$ 9,832,449**	**$ 8,245,000**	**$ 10,615,000**



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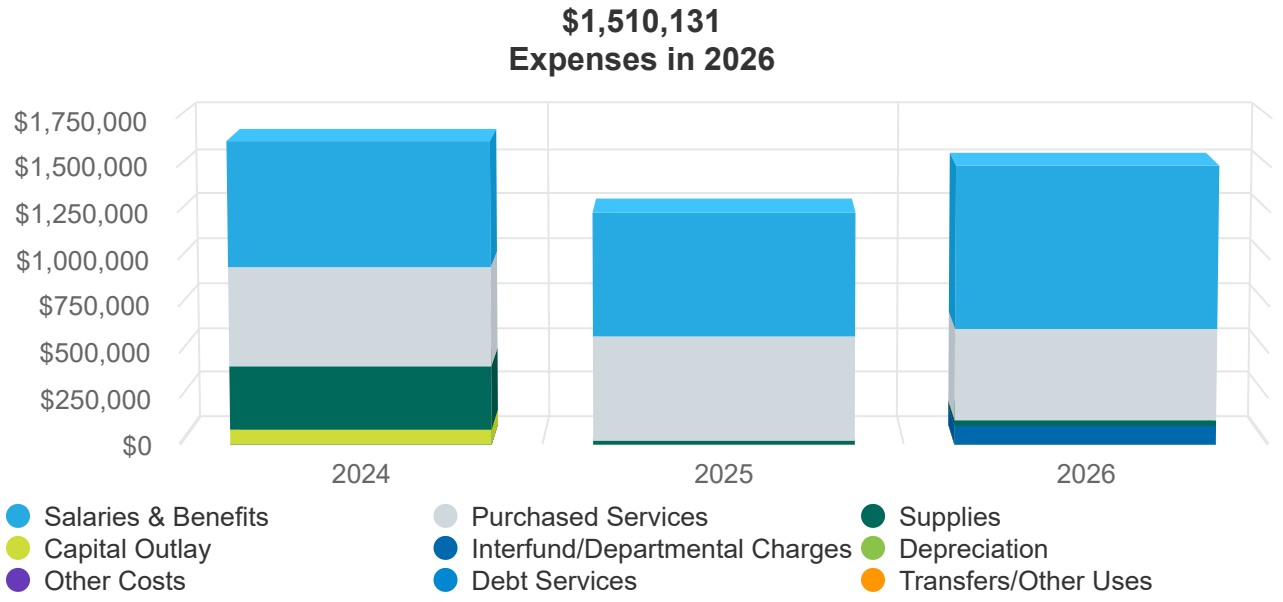
Judiciary

SUPERIOR COURT JUDGE (2150)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 646,309	$ 724,972	$ 865,996
Total General Fund	**646,309**	**724,972**	**865,996**
Special Revenue Funds			
Alternate Dispute Resolution Fund	83,243	130,193	251,962
Brunswick Judicial Circuit Fund	307,432	342,725	286,335
ARPA - American Rescue Plan Fund	598,372	53,095	-
Grant Multi-Year Fund	-	-	105,838
Total Special Revenue Funds	**989,048**	**526,013**	**644,135**
Total Governmental Funds	**1,635,357**	**1,250,985**	**1,510,131**
Total Superior Court Judge	**$ 1,635,357**	**$ 1,250,985**	**$ 1,510,131**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 676,856	$ 664,342	$ 880,634
Purchased Services	530,152	565,148	502,164
Supplies	343,950	21,495	21,840
Capital Outlay	84,397	-	-
Interfund/Departmental Charges	-	-	105,493
Total Expenditures	**$ 1,635,355**	**$ 1,250,985**	**$ 1,510,131**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Superior Court Judge			
Trial Court Administrator	1.0	1.0	1.0
Administrative Secretary - Part Time	1.0	1.0	1.0
Law Clerk	2.0	2.0	2.0
Drug Court Clinical Evaluator	1.0	1.0	1.0
Superior Court Judge	-	1.0	1.0
Deputy Court Clerk II	-	-	1.0
Total Superior Court Judge	**5.0**	**6.0**	**7.0**

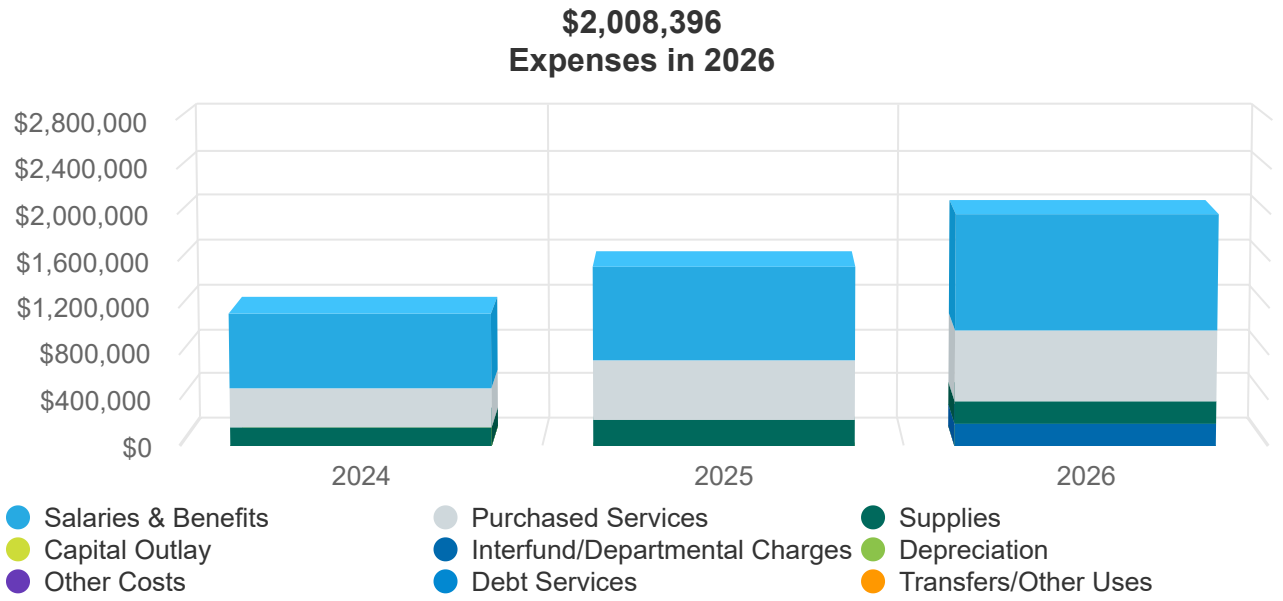
1 FT Deputy Court Clerk II position added for FY2026. 50% General Fund, 50% ADR Fund.

DRUG COURT (2160)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Drug Abuse/Education Fund	$ 15,640	$ 87,000	$ 95,200
Drug Court Fund	1,136,626	1,467,610	815,125
Grant Multi-Year Fund	-	-	1,098,071
Total Special Revenue Funds	**1,152,266**	**1,554,610**	**2,008,396**
Total Governmental Funds	**1,152,266**	**1,554,610**	**2,008,396**
Total Drug Court	**$ 1,152,266**	**$ 1,554,610**	**$ 2,008,396**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 647,115	$ 804,669	$ 1,011,770
Purchased Services	341,060	529,450	614,204
Supplies	164,091	217,339	186,734
Interfund/Departmental Charges	-	3,152	195,688
Transfers/Other Uses	-	-	-
Total Expenditures	**$ 1,152,266**	**$ 1,554,610**	**$ 2,008,396**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Drug Court			
Certified Addiction Counselor	3.0	2.0	2.0
Drug Court Case Manager Part-time	1.0	1.0	1.0
Drug Court Clinical Director	1.0	-	-
Drug Court Coordinator	1.0	-	-
Drug Court Coordinator, Lead	1.0	-	-
Lead Drug Court Case Manager	1.0	1.0	1.0
Licensed Practical Nurse	2.0	1.0	1.0
Drug Court Administrator	-	1.0	1.0
Drug Court Counselor	-	1.0	1.0
Peer Support Specialist	-	1.0	1.0
Counselor in Training Part-time	-	1.0	1.0
Certified Addiction Counselor, Lead	-	1.0	1.0
Supervisor - Support Services	-	1.0	1.0
Lab Technician	-	1.0	1.0
Peer Support Specialist Part-time	-	1.0	1.0
Lab Technician Part-time	-	1.0	1.0
Total Drug Court	**10.0**	**14.0**	**14.0**

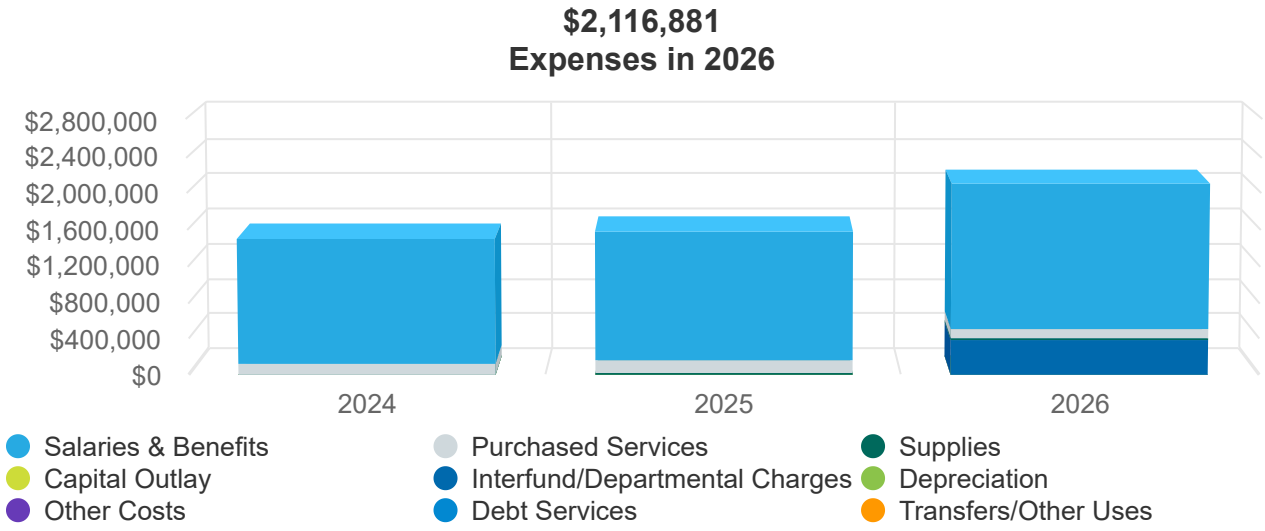
1 FT Lead Case Manager, 1 PT Peer Support Specialist, 1 PT LPN/Lab Screener added during FY2025 funded by Opioid Grant.

CLERK OF SUPERIOR COURT (2180)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,507,760	$ 1,584,457	$ 2,116,881
Total General Fund	**1,507,760**	**1,584,457**	**2,116,881**
Total Governmental Funds	**1,507,760**	**1,584,457**	**2,116,881**
Total Superior Court Clerk	**$ 1,507,760**	**$ 1,584,457**	**$ 2,116,881**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,388,038	$ 1,423,318	$ 1,607,781
Purchased Services	110,452	144,839	107,690
Supplies	9,270	16,300	14,800
Interfund/Departmental Charges	-	-	386,610
Total Expenditures	**$ 1,507,760**	**$ 1,584,457**	**$ 2,116,881**

Full-Time Equivalent 3 Year Comparison by Position

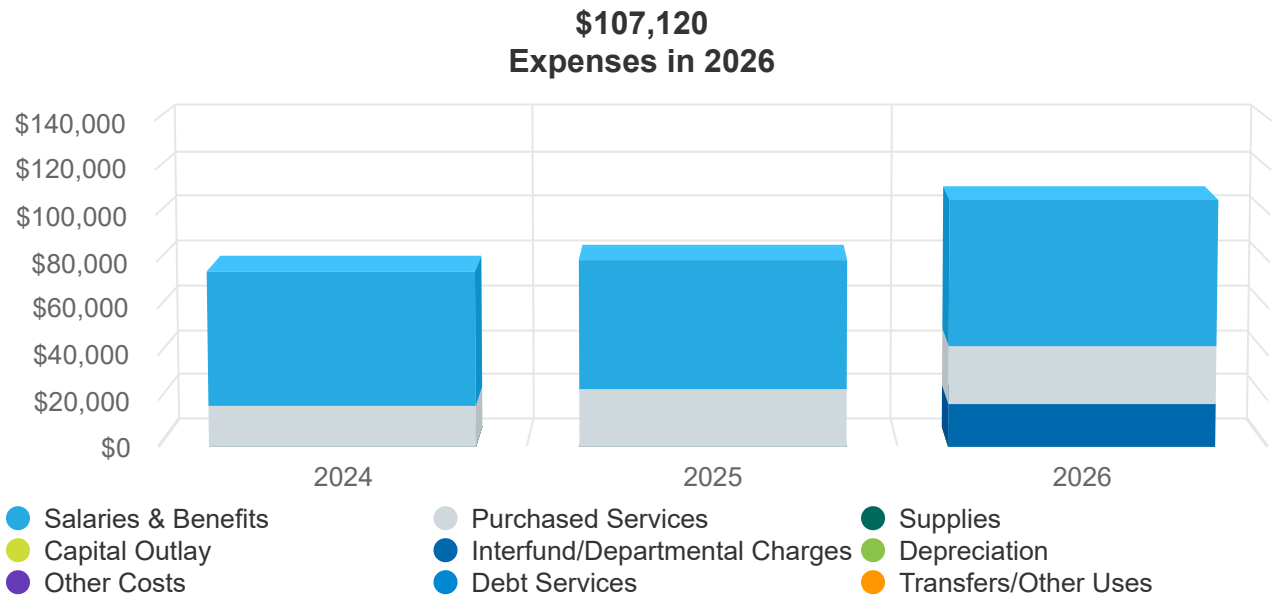
	FY2024	FY2025	FY2026
Superior Court Clerk			
Accounting Technician	1.0	1.0	1.0
Chief Deputy Clerk	1.0	1.0	1.0
Clerk of Superior Court	1.0	1.0	1.0
Deputy Court Clerk	18.0	18.0	18.0
Total Superior Court Clerk	**21.0**	**21.0**	**21.0**

SUPERIOR CT-BD OF EQUALIZATION (2185)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 76,194	$ 81,318	$ 107,120
Total General Fund	**76,194**	**81,318**	**107,120**
Total Governmental Funds	**76,194**	**81,318**	**107,120**
Total Superior Ct-Bd of Equalization	**$ 76,194**	**$ 81,318**	**$ 107,120**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 58,400	$ 55,943	$ 63,335
Purchased Services	17,794	25,375	25,375
Supplies	-	-	-
Interfund/Departmental Charges	-	-	18,410
Total Expenditures	**$ 76,194**	**$ 81,318**	**$ 107,120**

Full-Time Equivalent 3 Year Comparison by Position

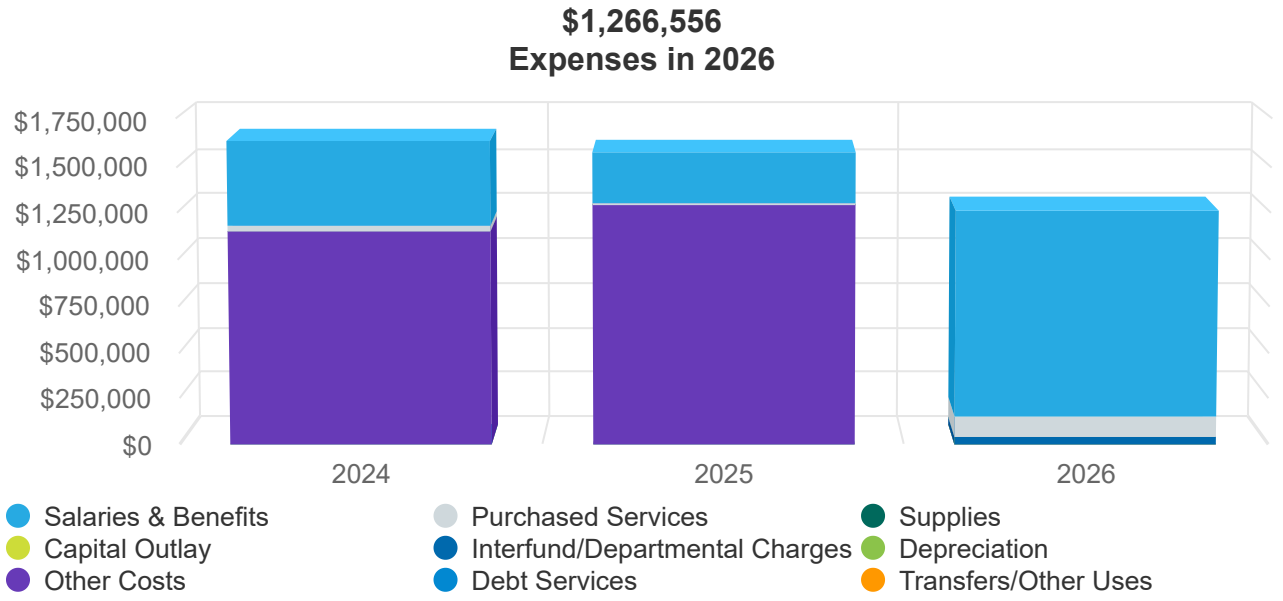
	FY2024	FY2025	FY2026
Superior Ct-Bd of Equalization			
Deputy Court Clerk	1.0	1.0	1.0
Total Superior Ct-Bd of Equalization	**1.0**	**1.0**	**1.0**

DISTRICT ATTORNEY (2200)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,157,348	$ 1,300,977	$ 1,266,556
Total General Fund	**1,157,348**	**1,300,977**	**1,266,556**
Special Revenue Funds			
ARPA - American Rescue Plan Fund	477,307	275,144	-
Total Special Revenue Funds	**477,307**	**275,144**	**-**
Total Governmental Funds	**1,634,655**	**1,576,121**	**1,266,556**
Total District Attorney	**$ 1,634,655**	**$ 1,576,121**	**$ 1,266,556**

Department Budget by Expense Type



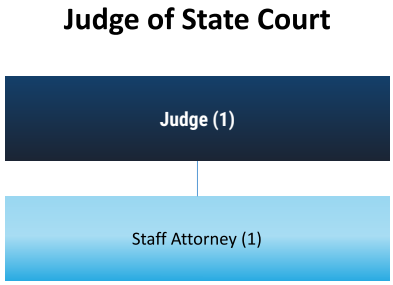
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 447,116	$ 275,144	$ 1,111,405
Purchased Services	30,102	2,107	112,400
Interfund/Departmental Charges	-	-	42,751
Other Costs	1,157,436	1,298,870	-
Total Expenditures	**$ 1,634,654**	**$ 1,576,121**	**$ 1,266,556**

STATE COURT JUDGE (2300)

Mission Statement

Make Glynn County State Court the most efficient operating court system. To maintain excellent communicational skills and customer service to the public.

Department Org Chart



Goals and Objectives

Goal 1: Continue to reduce paper flow between the office of State Court and Glynn County Police, Brunswick Police, Sheriff's Office and Georgia State Patrol and to provide better services for the public as well as better customer service to the public.

Objective 1: Maintain an email address for the public that comes directly to this office so that the Judge and I may answer any questions or concerns regarding State Court.

Objective 2: Being more efficient with paperwork from the Judge's office by maintaining Judge's Edition-Odyssey and maintaining a PC for the courtroom due to mandatory e-filing in civil cases.

Objective 3: Maintain separate phone line for jurors in order to effectively handle excusals and deferments of jurors from jury duty lists once jury trial resume.

Objective 4: Continue to utilize e-citations to effectively file citations between the police agencies and the Clerk of State Court.

Goal 2: To maintain accurate records of proceedings of records for all cases in a timely manner.

Objective 1: Maintain control over disposing of cases on civil calendars as well as updating and confirming final dispositions for cases on those calendars in a timely manner.

Objective 2: Courtroom administration to properly manage approximately 16,000 criminal cases and approximately 700 civil cases per year.

Objective 3: Have a Public Defender present in courtroom to arraign cases on arraignment and traffic court days.

Objective 4: Have the Staff Attorney present in the courtroom for all civil calendar days to monitor and to ensure timely final dispositions of those cases.

Objective 5: Maintain our court reporter that will be present for all criminal calendar days and maintain an accurate record of court proceedings.

Goal 3: To reduce paper flow from State Court Judge's office to Solicitor's and Clerk's offices.

Objective 1: State Court working with attorneys to maintain the habit of sharing information by email. Having attorneys email their proposed orders for review as well as eliminating the need for judge's copies of filings.

Objective 2: Maintaining an email address to the public that comes directly to this office so that the Judge and I may answer any questions or concerns regarding State Court.

Objective 3: Maintain Judge's Edition-Odyssey due to mandatory e-filing in all civil cases and hard copies of files not bring printed out.

Objective 4: Maintain an account with Odyssey E-file and have the Staff Attorney e-file all documents with the Clerk.

Goal 4: To maintain effective control over the amount of pending civil and criminal cases in State Court.

Objective 1: Maintain court calendars with the Clerk's office with staggered calendars, with increased numbers to assist in reducing the backlog due to COVID.

Objective 2: Have the Staff Attorney evaluate all requests for continuances from jury and non-jury calendars and decide whether to grant or deny based on the facts of the case.

Objective 3: Holding court every day of the week that is not a holiday or required training and conducting bench trials on a regular basis.

Objective 4: Allowing Defendants to pre-arraign themselves for trial to prevent further backlog and maintain a swifter flow of cases being disposed.

Objective 5: Schedule Senior Judge Orion L. Douglass for court to effectively reduce conflict cases and to hold court while Judge Altman is in training.

Goal 5: To maintain the litter removal program initiated in 2013 with Sentinel Probation (now CSRA) and increase the amount of litter removed from Glynn County's public roadways.

Objective 1: Require all persons convicted of DUIs to complete community service with the DOT litter removal program.

Objective 2: Continue to work with the Public Works Department to increase the number of vehicles and employees utilized for the litter removal program.

Objective 3: Continue to have the two litter removal programs that operate six days a week.

Description

In Georgia a misdemeanor is any crime other than a felony. Conviction of a misdemeanor can result in imprisonment for a period not to exceed twelve months, and or a fine not to exceed $1,000.00.

The State Court of Glynn County has jurisdiction over criminal cases which consist of traffic citations, DUI's, and other misdemeanor offenses. Some of the more common misdemeanor offenses include simple battery, theft, criminal trespass and possession of marijuana, possession of drug paraphernalia, and game and fish violations. State Court also has jurisdiction over civil actions with no monetary cap, except those actions in which exclusive jurisdiction is vested in the Superior Court. Criminal defendants and parties to civil cases have a right to trial by jury. Civil filings include law suits, dispossessory proceedings, garnishments and motions. The judge of the State Court of Glynn County presides over all civil and criminal cases properly filed with the Court. The judiciary handles criminal misdemeanor cases either by acceptance of pleas, bench trials before the Court or by jury trials depending on the request of the defendant. The State Court Judge also presides over civil cases filed in the State Court. The Court has concurrent jurisdiction with the Superior Courts with the exception of equity, land and domestic relations. Additionally, State Court serves as the appellate court for the Magistrate Court of Glynn County and hears all such cases on a de novo basis.

Performance Measures

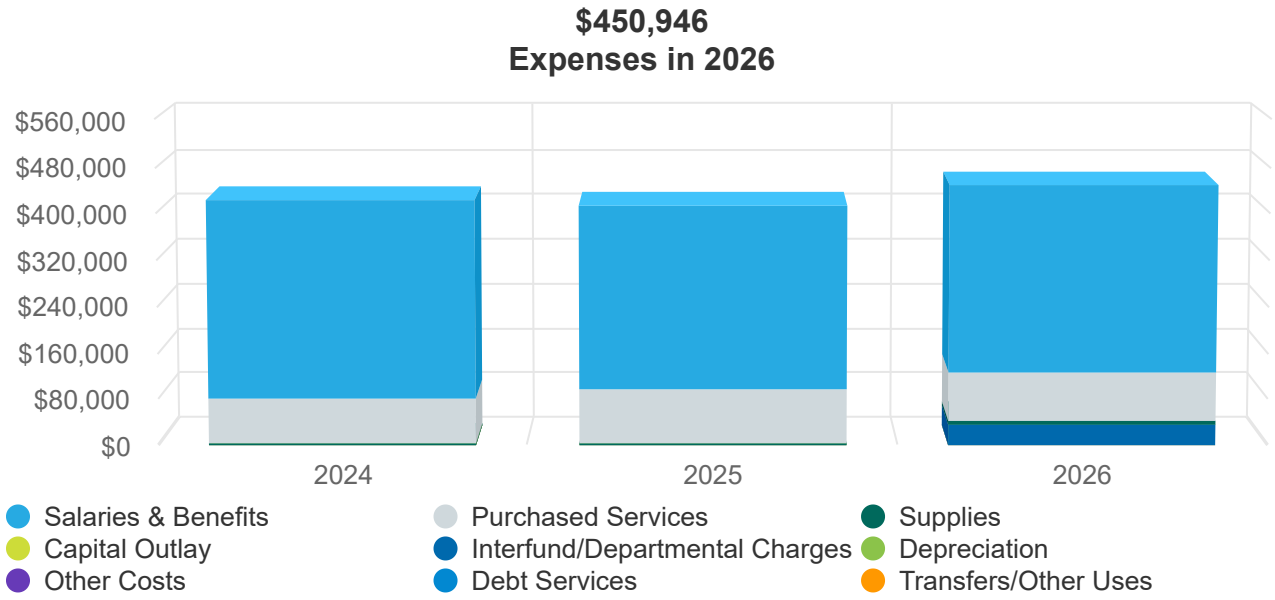
Measures	FY2024	FY2025	FY2026
All Other Civil Filings	474.00	483.00	493.00
All Other Civil Filings - Disposed	388.00	396.00	404.00
Civil Landlord Tenant - Disposed	4.00	-	5.00
Civil Landlord Tenant - Filings	8.00	8.00	8.00
Criminal Misdemeanor - Filings	2,171.00	2,214.00	2,258.00
Criminal Serious Traffic - Filings	693.00	707.00	721.00
Criminal Traffic - Filings	17,493.00	17,843.00	18,200.00
Cr Misdemeanor - Disposed	1,625.00	1,658.00	1,691.00
Cr Serious Traffic - Disposed	447.00	456.00	465.00
Cr Traffic - Disposed	16,118.00	16,440.00	16,769.00
Probation Revocations	132.00	135.00	138.00

This department keeps performance measures on a calendar year. FY2025 and FY2026 are projected.

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 425,156	$ 413,235	$ 450,946
Total General Fund	**425,156**	**413,235**	**450,946**
Total Governmental Funds	**425,156**	**413,235**	**450,946**
Total State Court Judge	**$ 425,156**	**$ 413,235**	**$ 450,946**

Department Budget by Expense Type



State Court Judge (2300)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 342,685	$ 317,060	$ 325,865
Purchased Services	79,340	94,454	84,240
Supplies	3,131	1,721	4,021
Interfund/Departmental Charges	-	-	36,820
Total Expenditures	**$ 425,156**	**$ 413,235**	**$ 450,946**

Full-Time Equivalent 3 Year Comparison by Position

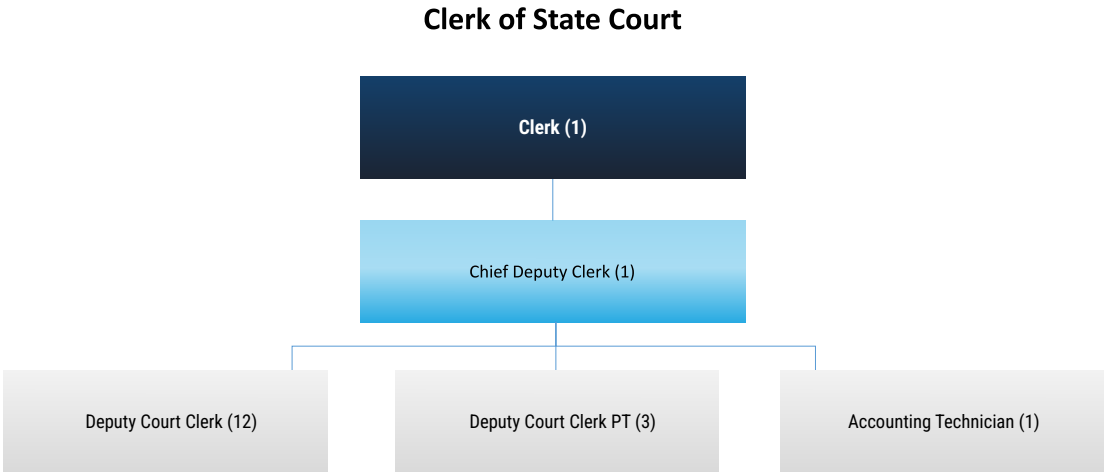
	FY2024	FY2025	FY2026
State Court Judge			
Law Clerk	0.5	-	-
Staff Attorney	0.5	1.0	1.0
State Court Judge	1.0	1.0	1.0
Total State Court Judge	**2.0**	**2.0**	**2.0**

STATE COURT CLERK (2305)

Mission Statement

Provide superior administrative support to the State Court through accurate financial accounting, record keeping, and court scheduling and good public relations.

Department Org Chart



Goals and Objectives

Goals 1: To reduce costs and provide a higher level of service by reducing paper flow between the office of State Court and Glynn County Police Department, Glynn County Sheriff's Office, Brunswick Police Department, Glynn County Board of Education Police Department, College of Coastal Georgia Police Department, Department of Natural Resources, Georgia State Patrol (Brunswick and Jekyll Island Posts), Georgia Ports Authority and the Georgia Department of Public Safety Motor Carrier Compliance Division.

Objective 1: Continue to perfect the data interfacing between Information Technology, Tyler Technologies (Odyssey) and Brazos with continued education and training for all parties for the continuation of E-Citations with GCPD through January, 2026.

Objective 2: Continue to perfect the data interfacing between Information Technology, Tyler Technologies (Odyssey) and Brazos for the implementation of E-Citations with the GCSO by December 31, 2025.

Goals 2: To keep State Court current with technology to prevent the loss of court records and other important documents contained in Tyler Technologies (Odyssey) equipment.

Objective 1: To bring State Court computers up to current technology by upgrading and receiving training on Tyler Technologies equipment (Odyssey), Brazos, and upgrading Peachtree Accounting software by December 2025.

Objective 2: To maintain the integrity of the State Court Accounting Records with Peachtree Software comparing to Odyssey Financial Management Package and have parallel Accounting Systems by June 30, 2026, to verify Odyssey vs. Peachtree Accounting records.

Goals 3: To maintain accurate records of proceedings and accounting records for all cases in a timely manner.

Objective 1: To upgrade the Clerk's office for criminal and civil record keeping implementing Clerk/Judge's view for the civil and criminal package from Tyler Technologies, Inc. (Odyssey) by June 30, 2026.

Objective 2: Courtroom administration to properly manage approximately 20,000 criminal cases and approximately 500 civil cases per year by assigning new courtroom administrator duties and using software tools at our disposal to improve docket scheduling by March 2026.

Objective 3: Continue to train on the use of Defendant Access and upgrade to additional features for fine payments on traffic citations through Odyssey software and additional processes offered by Defendant Access by December 30, 2025.

Objective 4: Continue to train on the implementation of additional criminal documents through the E-Filing system through Odyssey for electronic filing of criminal cases by December 2025 in anticipation of mandatory criminal case filings coming in future legislation.

Objective 5: Continue to work through issues for the use of credit card terminals located in the Clerk's office so that fine payments can be receipted more efficiently and timely to be complete by December 2025.

Goals 4: To keep the office current with technology and to allow for excellent customer service by implementing secure access to information contained in the Clerk of State Court.

Objective 1: To implement a more thorough plan to protect the records, both digital and paper records to mitigate any downtime due to a natural or man-made disaster or cyber event by June 2026.

Objective 2: Continue the implementation of a storage process for storing, retrieving and destruction of criminal, traffic, and civil cases to follow the Secretary of State's Retention Schedule for the Courts by June 2026.

Objective 3: Continue with the plan implemented in 2024 for sorting and re-boxing criminal and civil cases located at the Glynn County Retention Facility to box according to the guidelines of the Secretary of State's Retention Schedule by June 2026.

Goals 5: To actively seek educational classes, training, and tools to better equip our staff and increase efficiency.

Objective 1: Coordination with Human Resources and Information Technology to acquire continual computer training skills for Word, Microsoft Outlook, Power Point, Excel, Peachtree Accounting, and any new software. Coordination with Information Technology to implement training for upgrades from Tyler Technology (Odyssey) and Peachtree Software. This coordination will take place by December 2025 (for 17 employees).

Objective 2: Coordinate with the State Court Judge to assess courtroom case management and implement new, more efficient ways of processing criminal sentences by June 2026.

Objective 3: Continue to have meetings in our office monthly to discuss any problems with Odyssey on criminal and civil, and to continue to discuss new training that the employees may need concerning changes that may have happened in the county or new laws implemented by the State of Georgia.

Description

The Clerk of State Court serves as a custodian of the court's records, files, and money that come into and out of the court.

The State Court of Glynn County has jurisdiction of criminal cases below the grade of a felony.

The Clerk of the State Court is an elected position. There is one appointed chief deputy clerk, one accounting technician, twelve full-time deputy court clerks, and two part-time deputy court clerks in the office.

In 2023, 18,889 criminal/traffic cases (an increase of 3,826 from previous year) and 365 civil cases were filed in the State Court Clerk's office. The total number of cases filed for 2023 is unavailable at this time but will be higher than the number of cases filed in 2023 as we are currently at 19,096 criminal/traffic cases. During the 2024 calendar year, the State Court Clerk's staff will have attended 220 court days covering Plea Hearings, Arraignments, Traffic Hearings, Non-Jury Trials, Civil Bench Trials, Civil and Criminal Motions, Civil and Criminal Calendar Call and Civil and Criminal Jury Trials. The number of hearings dates for 2024 as compared to 2023 increased.

Performance Measures

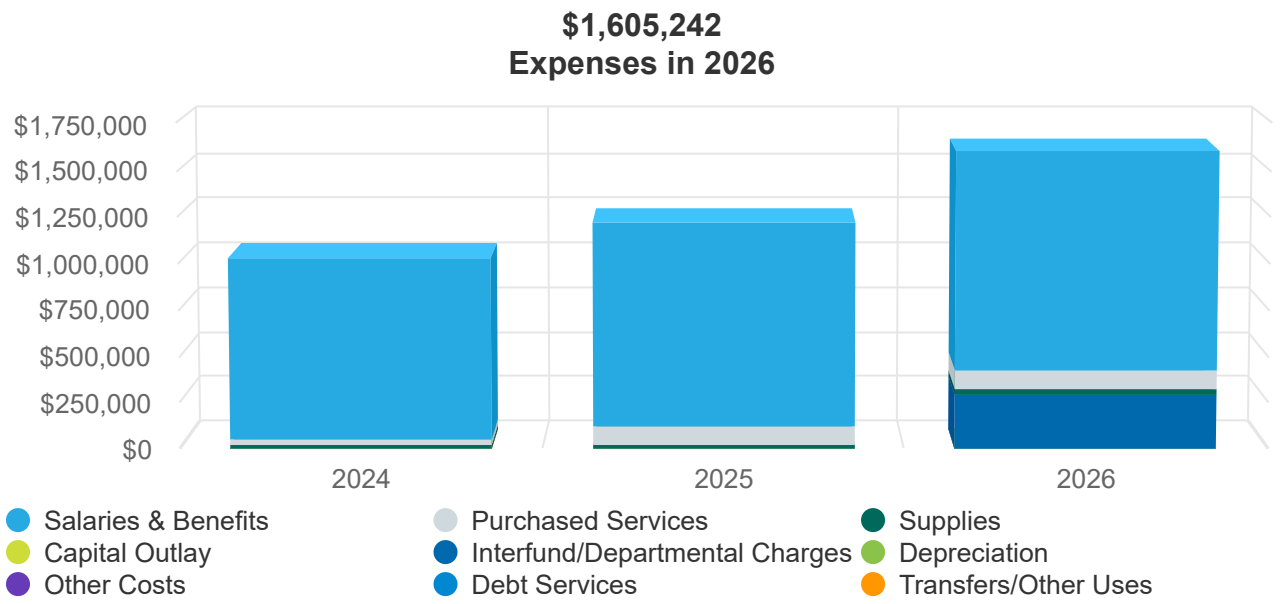
Measures	FY2024	FY2025	FY2026
All Other Civil Filings	474.00	483.00	493.00
All Other Civil Filings - Disposed	388.00	396.00	404.00
Civil Landlord Tenant - Disposed	4.00	-	5.00
Civil Landlord Tenant - Filings	8.00	8.00	8.00
Criminal Misdemeanor - Filings	2,171.00	2,214.00	2,258.00
Criminal Serious Traffic - Filings	693.00	707.00	721.00
Criminal Traffic - Filings	17,493.00	17,843.00	18,200.00
Cr Misdemeanor - Disposed	1,625.00	1,658.00	1,691.00
Cr Serious Traffic - Disposed	447.00	456.00	465.00
Cr Traffic - Disposed	16,118.00	16,440.00	16,769.00
Probation Revocations	132.00	135.00	138.00

This department keeps performance measures on a calendar year. FY2025 and FY2026 are projected.

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,027,242	$ 1,223,633	$ 1,605,242
Total General Fund	**1,027,242**	**1,223,633**	**1,605,242**
Total Governmental Funds	**1,027,242**	**1,223,633**	**1,605,242**
Total State Court Clerk	**$ 1,027,242**	**$ 1,223,633**	**$ 1,605,242**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 974,155	$ 1,105,404	$ 1,183,630
Purchased Services	34,623	96,366	96,686
Supplies	18,464	21,863	26,863
Interfund/Departmental Charges	-	-	298,063
Total Expenditures	**$ 1,027,242**	**$ 1,223,633**	**$ 1,605,242**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
State Court Clerk			
Accounting Technician	1.0	1.0	1.0
Chief Deputy Clerk	1.0	1.0	1.0
Clerk of State Court	1.0	1.0	1.0
Deputy Court Clerk	11.0	12.0	12.0
Deputy Court Clerk - Part Time	3.0	2.0	3.0
Total State Court Clerk	**17.0**	**17.0**	**18.0**

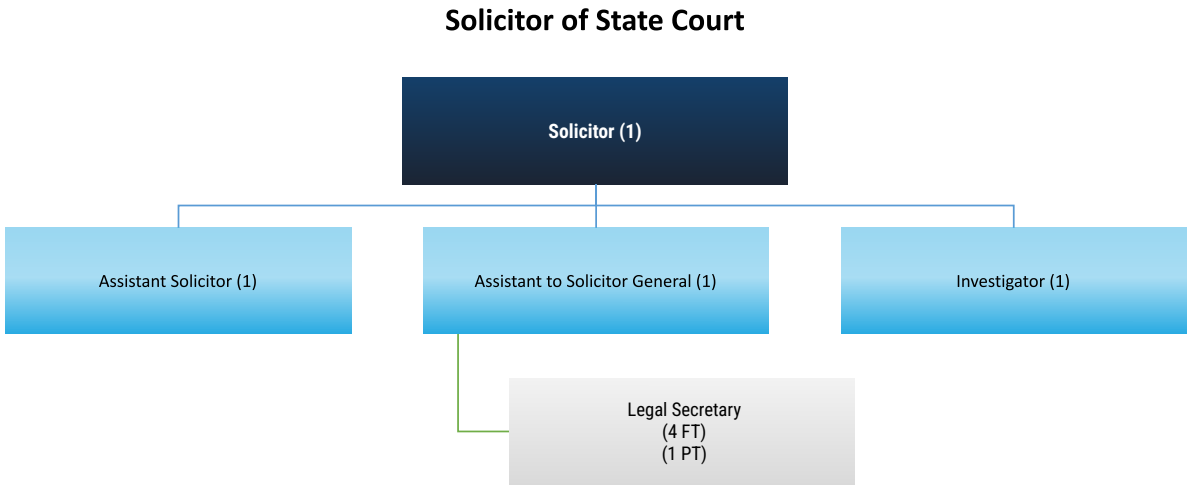
1 Temp Deputy Court Clerk position converted to PT for FY2026.

STATE COURT SOLICITOR (2310)

Mission Statement

The mission of the Solicitor-General of Glynn County is to prosecute misdemeanor crimes committed in Glynn County with unwavering dedication for truth and justice, while upholding the Constitutions of the United States and the State of Georgia. The prosecution of misdemeanor crimes serves all of the citizens of Glynn County. The objectives are to protect the rights of the victims who have suffered a physical, mental or financial loss, to respect dedicated officers who adhere to the same legal principals and to treat defendants with fairness all the while administering justice efficiently and professionally.

Department Org Chart



Goals and Objectives

Goal 1: Become compliant with State Law to have original arrest documents sent to Solicitor's office first to determine if a case will be prosecuted.

Objective 1: Hire an additional legal secretary to receive original arrest documents first.

Objective 2: Gather information for Prosecutors to determine if case will be prosecuted.

Objective 3: File accusations or nolle prosequi

Goal 2: To efficiently and fairly prosecute criminal misdemeanor cases in an expedient manner.

Objective 1: Keep abreast of any changes in Georgia law and legal procedures.

Objective 2: Continue to resolve cases prior to court whether through Pre-Trial Diversion or negotiated pleas.

Objective 3: Continue legal education for attorneys and staff.

Goal 3: Provide best service possible to victims.

Objective 1: Have two legal secretaries certified as victim advocates.

Objective 2: Mail out letters to victims as soon as we prepare accusations.

Objective 3: Speak with victims prior to court date.

Objective 4: Provide handouts and advise victims of resources available.

Goal 4: To maintain proficiency on the computer systems and various software programs.

Objective 1: Get Evidence.com completely set up to receive and send video without having to download and burn onto disk.

Objective 2: Become proficient with new Odyssey updates.

Objective 3: Have staff attend at least one computer training skills class per year.

Objective 4: Attend annual Odyssey training.

Description

The primary responsibility of this office is to prosecute all criminal misdemeanor offenses filed in the State Court of Glynn County. These cases include misdemeanor warrants issued by Glynn County Magistrate Court; traffic citations issued by Glynn County Police Department, Georgia State Patro, Glynn County Sheriff's Office, and the Georgia Port Authority Police; other citations issued by Glynn County School Police and the Department of Natural Resources.

We also prosecute cases that have been transferred from Brunswick Municipal Court, Glynn County Magistrate Court and the District Attorney's Office.

The Solicitor conducts bench trials, jury trials, and hearings in State Court and represents the State in appellant matters. The Solicitor can also negotiate pleas, recommend Pretrial Diversion Programs, and recommend sentences up to twelve months in jail, fines up to $1000, and/or probation. ($5000 fine for high and aggravated offenses).

Performance Measures

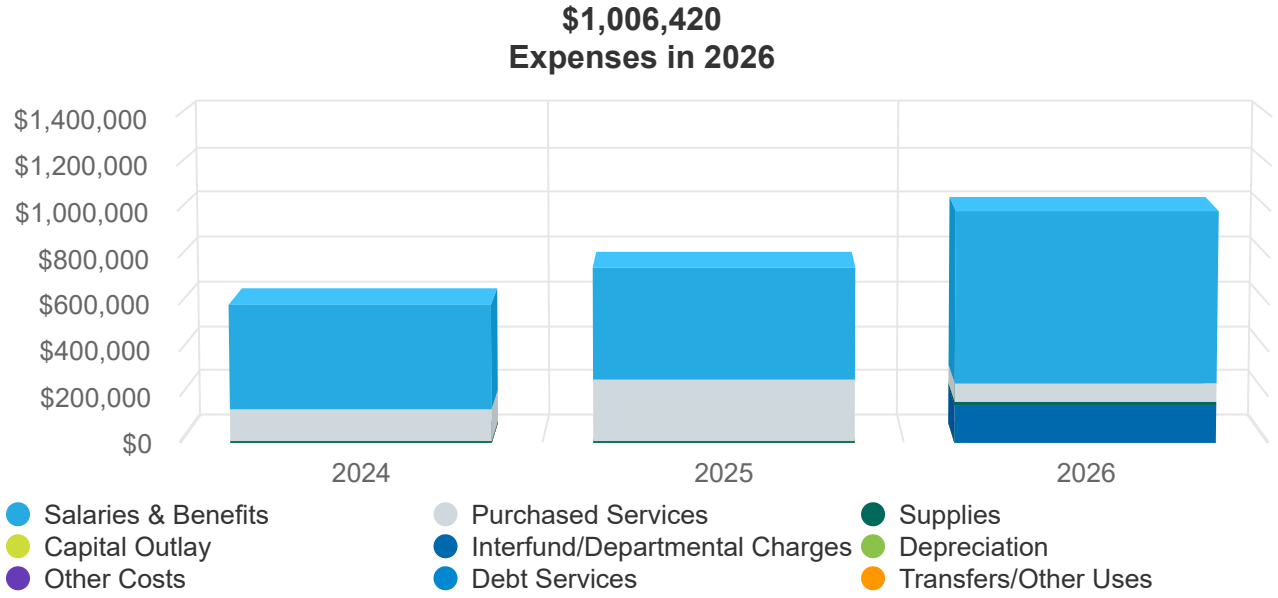
Measure	FY2024	FY2025	FY2026
All Traffic Cases Disposed	16,112.00	16,434.00	16,763.00
Non Traffic Misd. Cases Filed	2,020.00	2,060.00	2,101.00
Non Traffic Misd. Csaes Disposed	1,686.00	1,720.00	1,754.00
Other Traffic Cases Filed	18,546.00	18,917.00	19,295.00
Serious Traffic Cases Filed	627.00	640.00	653.00

This department keeps performance measures on a calendar year. FY2025 and FY2026 are projected.

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 598,290	$ 760,902	$ 1,006,420
Total General Fund	**598,290**	**760,902**	**1,006,420**
Total Governmental Funds	**598,290**	**760,902**	**1,006,420**
Total Solicitor of State Court	**$ 598,290**	**$ 760,902**	**$ 1,006,420**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 450,997	$ 486,407	$ 749,076
Purchased Services	138,947	265,745	82,823
Supplies	8,345	8,750	13,800
Interfund/Departmental Charges	-	-	160,721
Total Expenditures	**$ 598,289**	**$ 760,902**	**$ 1,006,420**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Solicitor of State Court			
Assistant to State Court Solicitor	1.0	1.0	1.0
Legal Secretary	3.0	3.0	3.0
Solicitor	1.0	1.0	1.0
Victim Advocate	1.0	1.0	1.0
Assistant Solicitor (Attorney)	-	-	1.0
Investigator	-	-	1.0
Total Solicitor of State Court	**6.0**	**6.0**	**8.0**

1 FT Assistant Solicitor (Attorney) position added for FY2026.

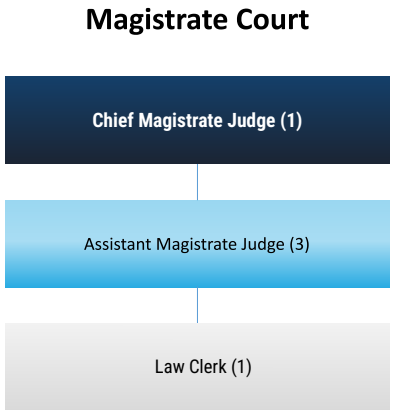
1 FT Investigator position added for FY2026.

MAGISTRATE COURT JUDGE (2400)

Mission Statement

Make Glynn County Magistrate Court the most efficient operating court system. To maintain excellent communicational skills and customer service to the public.

Department Org Chart



Goals and Objectives

Goal 1: Continue to reduce paper flow between the office of Magistrate Court and Glynn County Police, Brunswick Police, Sheriff's Office and Georgia State Patrol and to provide better services for the public as well as better customer service to the public.

Objective 1: Maintain an email address for the public that comes directly to this office so that the Judge and I may answer any questions or concerns regarding Magistrate Court.

Objective 2: Being more efficient with paperwork from the Judge's office by maintaining Judge's Edition-Odyssey and maintaining a PC for the courtroom due to mandatory e-filing in civil cases.

Goal 2: To maintain accurate records of proceedings of records for all cases in a timely manner.

Objective 1: Maintain control over disposing of cases on civil calendars as well as updating and confirming final dispositions for cases on those calendars in a timely manner.

Objective 2: Have the Law Clerk present in the courtroom for all civil calendar days to monitor and to ensure timely final dispositions of those cases.

Objective 3: Maintain our court reporter that will be present for all criminal prelim/bond hearing and maintain an accurate record of court proceedings.

Goal 3: To maintain effective control over the amount of pending civil and criminal cases in Magistrate Court.

Objective 1: Maintain court calendars with the Clerk's office.

Objective 2: Holding court every day of the week that is not a holiday or required on a regular basis.

Magistrate Court Judge (2400)

Description

Magistrate Court process civil suits, garnishments, civilian warrant applicants, evictions, preliminary hearings, and first appearance hearings.

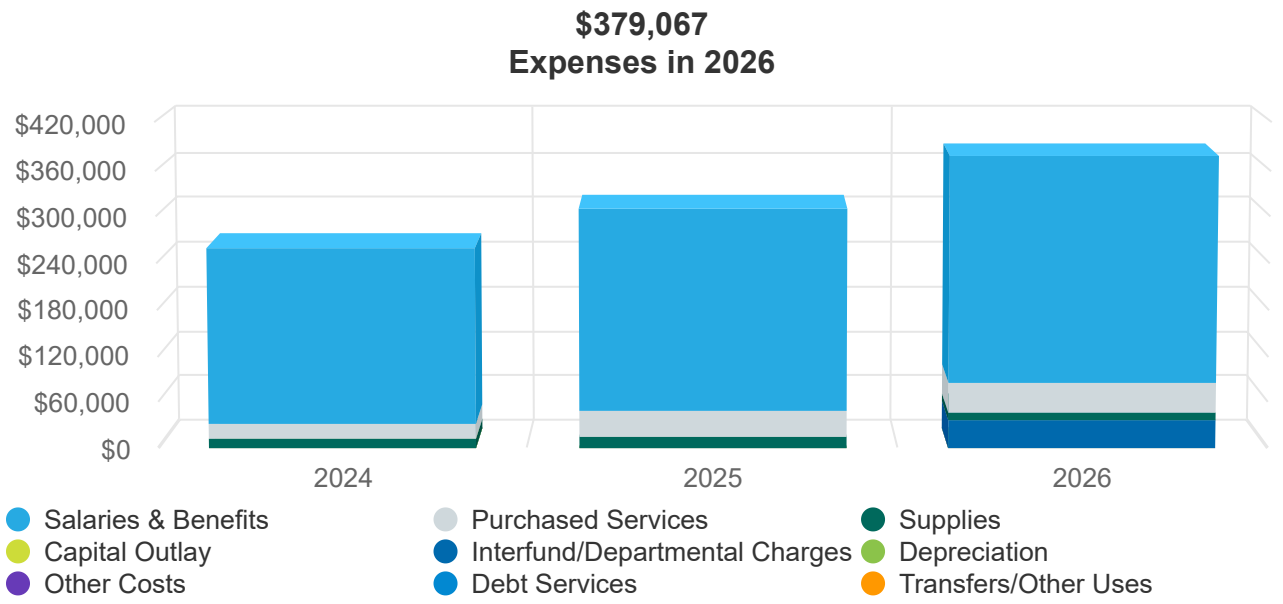
Performance Measures

Measure	FY2024	FY2025	FY2026
Board of Equalization Appeals Heard	1,023.00	1,030.00	1,050.00
Child Support Payments Received	2,176.00	2,200.00	2,300.00
Jurors Summoned	10,603.00	10,600.00	10,600.00
Magistrate Bad Check Cases Filed	4.00	4.00	4.00
Magistrate Citations	284.00	300.00	300.00
Magistrate Civil Cases Filed	2,428.00	2,500.00	2,600.00
Magistrate Court Escrow Payments	2,108.00	2,200.00	2,250.00
Magistrate Criminal Cases Filed	1,671.00	1,700.00	1,725.00
Magistrate Dispossessory Actions Filed	1,659.00	1,700.00	1,725.00
Notaries Issued	398.00	400.00	420.00
Real Estate Documents Recorded	23,116.00	23,200.00	23,300.00
Superior Court Child Support Cases Filed	350.00	375.00	400.00
Superior Court Civil Cases Filed	418.00	460.00	475.00
Superior Court Criminal Cases Filed	1,169.00	1,200.00	1,300.00
Superior Court Domestic Cases Filed	634.00	650.00	675.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 260,436	$ 311,760	$ 379,067
Total General Fund	**260,436**	**311,760**	**379,067**
Total Governmental Funds	**260,436**	**311,760**	**379,067**
Total Magistrate Court	**$ 260,436**	**$ 311,760**	**$ 379,067**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 229,606	$ 264,040	$ 294,527
Purchased Services	19,481	33,720	37,220
Supplies	11,349	14,000	10,500
Interfund/Departmental Charges	-	-	36,820
Total Expenditures	**$ 260,436**	**$ 311,760**	**$ 379,067**

Full-Time Equivalent 3 Year Comparison by Position

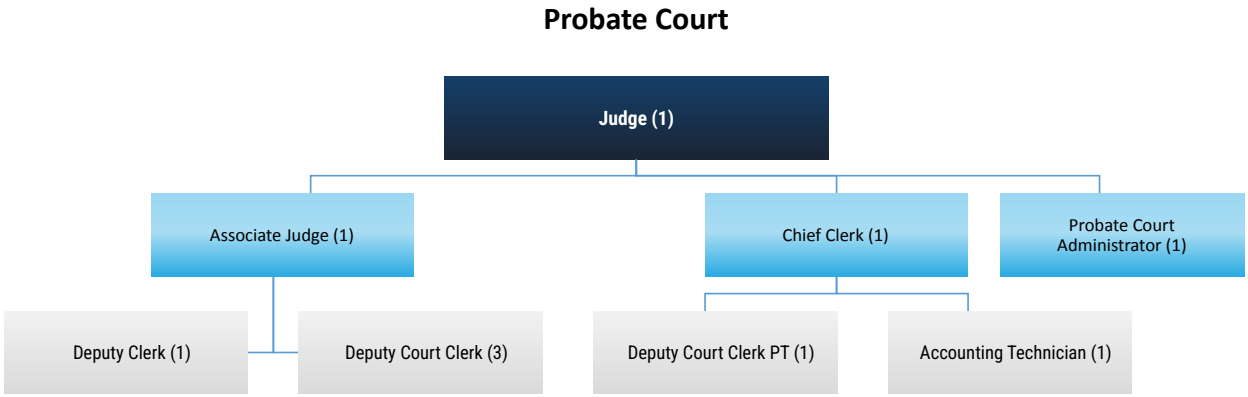
	FY2024	FY2025	FY2026
Magistrate Court			
Chief Magistrate Judge	1.0	1.0	1.0
Law Clerk	1.0	1.0	1.0
Total Magistrate Court	**2.0**	**2.0**	**2.0**

PROBATE COURT (2450)

Mission Statement

To pursue the highest standards of service in the Glynn County Probate Court through a commitment to integrity, accuracy and compassion.

Department Org Chart



Goals and Objectives

Goal 1: To continue to provide an accurate method of recording all cases filed with the Probate court by upgrading and maintaining all available technology to enhance services to the citizens of this county and to other courts.

Objective 1: To maintain the Probate Court computers at an optimum technological level by utilizing a scheduled upgrading of all hardware systems and software with training for all employees.

Objective 2: To continue to work with Information Technology in implementing all available software necessary to enhance functions of the court for filing all cases to meet statutory and procedural time standards.

Objective 3: To continue to scan all current Probate Court Records (open records) into the computer system to prepare for online public access, and to allow storage of all old probate cases to maintain organization and enhance the working filing rooms.

Objective 4: To ensure a high level of staff performance through continued technology and probate training and the obtaining of any required certifications annually.

Goal 2: To continue to maintain accurate accounting process for all transactions involving the Probate Court, by reducing all unnecessary costs and by pursuing a paperless system while maintaining a high level of service to the public and other offices.

Objective 1: To automate our accounting process by utilizing all software available with bookkeeping functions to enable a better tracking of revenue which will be consistently upgraded in conjunction with the court software we are currently using.

Objective 2: Maintain a process with the Finance Director to ensure appropriate internal auditing procedures to continue on an annual basis.

Objective 3: To provide training to all staff on any new accounting practices and procedures annually, with focus on bookkeeping procedures.

Goal 3: To administer court services that are responsive to the citizens of this county by encouraging staff's education in legal procedures, office skill training and various other tools that enhance knowledge and increase efficiency.

Objective 1: To aid county citizens in a sensitive manner with understanding of the life events that bring them to Probate Court.

Objective 2: To continue to coordinate with Information Technology all available training for employee skills regarding office and legal software.

Objective 3: Through regularly scheduled office meetings, the staff will review and discuss all new laws enacted by the legislature, software issues and any necessary training for service advancement.

Objective 4: To continue to make the Probate Court a "one-stop" provider of services by obtaining all necessary equipment and training required to handle all aspects of fingerprinting and background inquiry procedures on a continuous basis.

Description

The Office of the Probate Court is a Constitutional office. The Judge is an elected official. The Probate Court has both judicial and administrative responsibilities. It has jurisdiction over guardianships of minors and incapacitated adults, and all matters pertaining to the administration of estates. Judicial matters involve legal interpretation of current laws and all case law decisions in order to determine matters filed before this court. Some of the administrative duties include, but are not limited to, the issuance of marriage licenses, weapons carry permits, fireworks applications and auditing all filings of any reports required through Probate and/or guardianship proceedings. Probate Court serves as a trustee of funds paid into the registry of the Court and disburses those funds accordingly.

Performance Measures

Measure	FY2024	FY2025	FY2026
Annual Returns Files	120.00	400.00	408.00
Cert Copies of Marriage Licenses	320.00	300.00	306.00
Claims of Creditors	201.00	200.00	204.00
Estate Research	55.00	110.00	112.00
Estates	500.00	600.00	612.00
Incapacitated Adults	75.00	75.00	77.00
Inventories	65.00	70.00	71.00
Involuntary Hospitalization	-	30.00	31.00
Marriage Licenses	1,000.00	1,100.00	1,122.00
Mental Health Filings/Cases	150.00	175.00	179.00
Minor Conservatorships	8.00	8.00	8.00
% of Clerks processing/managing all Functions of Court	9.00	9.00	9.00
Order to Apprehend	85.00	70.00	71.00
Petition for Discharge of Personal Representative	24.00	60.00	61.00
Power of Attorneys	140.00	100.00	102.00
Replacement Weapons Carry	120.00	120.00	120.00
Safewills	40.00	40.00	40.00
Temp. Guardianships (Minors)	100.00	115.00	117.00
Termination of Minor Guardianship Petitions	4.00	15.00	15.00
Weapons Carry Apps (Firearm Permits)	1,200.00	1,000.00	1,020.00

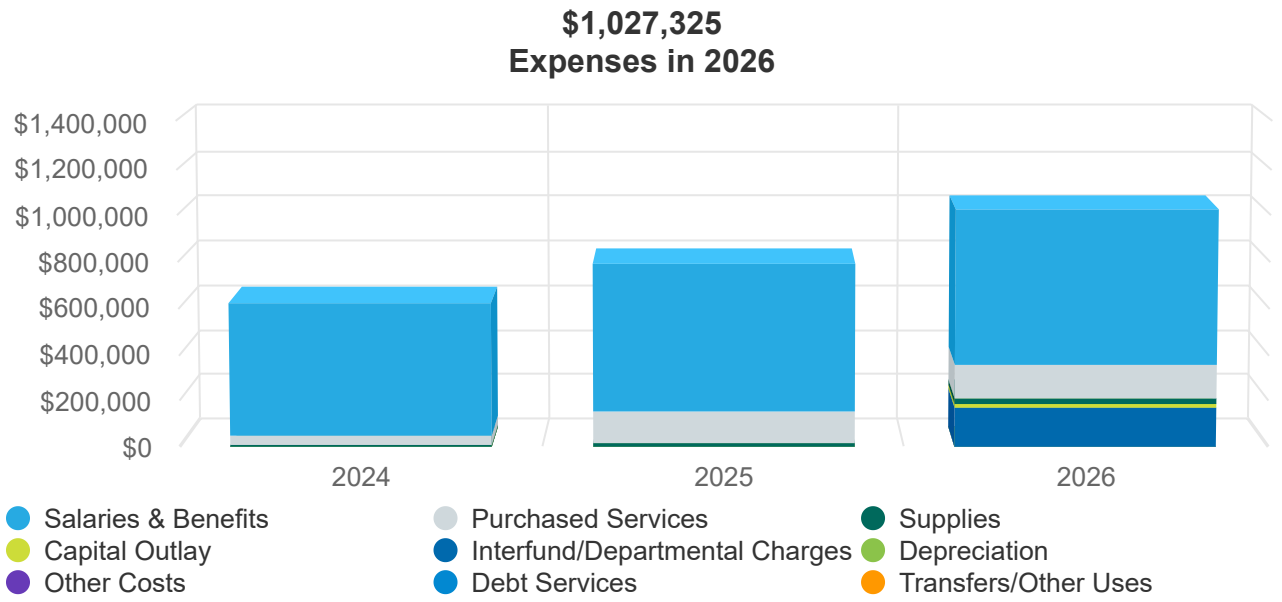
This department keeps performance measures on a calendar year. FY2025 and FY2026 are projected.

Probate Court (2450)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 625,985	$ 795,275	$ 1,007,325
Total General Fund	**625,985**	**795,275**	**1,007,325**
Capital Projects Funds			
IT Projects Multi-Year Fund	-	-	20,000
Total Capital Projects Funds	**-**	**-**	**20,000**
Total Governmental Funds	**625,985**	**795,275**	**1,027,325**
Total Probate Court	**$ 625,985**	**$ 795,275**	**$ 1,027,325**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 579,908	$ 644,982	$ 673,700
Purchased Services	35,342	136,893	146,232
Supplies	10,735	13,400	18,200
Capital Outlay	-	-	20,000
Interfund/Departmental Charges	-	-	169,193
Total Expenditures	**$ 625,985**	**$ 795,275**	**$ 1,027,325**

Department Capital Budget

Founding Source		FY2026 Amount
IT Projects MY Fund		
Probate Court Recording System	$	20,000
Total IT Projects MY Fund		**20,000**
Total Budget	**$**	**20,000**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Probate Court			
Accounting Technician	1.0	1.0	1.0
Associate Judge	1.0	1.0	1.0
Chief Clerk	1.0	1.0	1.0
Deputy Clerk - Part Time	1.0	1.0	1.0
Deputy Court Clerk	4.0	4.0	4.0
Probate Court Judge	1.0	1.0	1.0
Probate Court Administrator	-	-	1.0
Total Probate Court	**9.0**	**9.0**	**10.0**

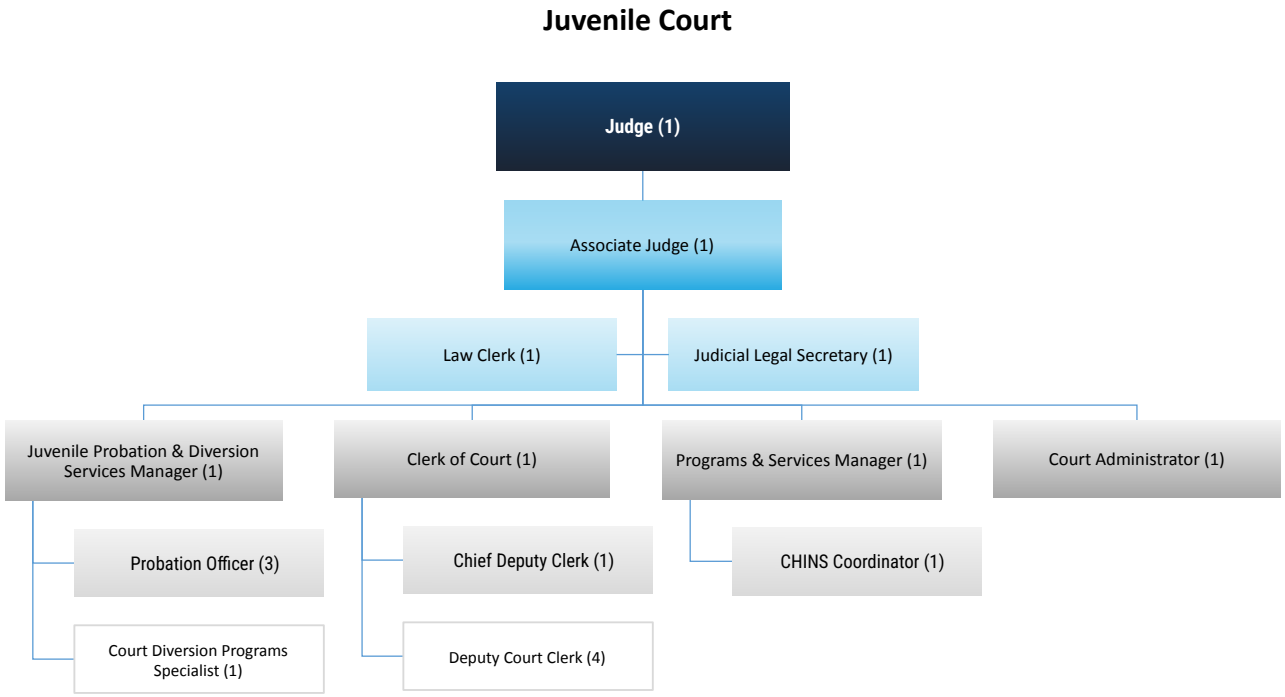
1 FT Probate Court Administrator position added for FY2026.

JUVENILE COURT (2600)

Mission Statement

The Juvenile Court of Glynn County aspires to achieve excellence by providing quality services for the positive development of children, the preservation of the family unit, and the safety of the community.

Department Org Chart



Goals and Objectives

Goal 1: To treat and rehabilitate juveniles adjudicated delinquent or unruly including traffic offenders.

Objective 1: Supervise and monitor approximately 600 juveniles placed on Probation.

Objective 2: Facilitate each individual probation case plan and provide monthly judicial reports/reviews.

Objective 3: Monitor and facilitate collection of traffic fines and driver's license suspensions.

Goal 2: To strengthen the family unit through safely reunifying children found to be dependent with their families or identifying a permanent placement for those children.

Objective 1: To stop the cycle of abuse and neglect in families.

Objective 2: To provide children and parents with the services and skills needed to live productively in the community and to establish a safe, healthy environment for their families.

Objective 3: To provide appropriate, timely, and permanent placement of children in a safe healthy environment.

Goal 3: To meet the needs of children brought to the Court's attention who are in need of services.

Objective 1: Acknowledge that certain behaviors or conditions occurring within a family or school environment indicate that a child is experiencing serious difficulties and is in need of services and corrective action in order to protect such child from the irreversibility of certain choices and to protect the integrity of such child's family.

Objective 2: Make the child's family members aware of their contributions to their family's problems and encourage family members to accept the responsibility to participate in any program of care ordered by the Court.

Objective 3: Provide the child with a program of treatment, care, guidance, counseling, structure, supervision, and rehabilitation that he or she needs to assist him or her in becoming a responsible and productive member of society.

Objective 4: Ensure the cooperation and coordination of all agencies having responsibility to supply services to any member of a family referred to the Court.

Objective 5: Continue to Utilize the KidsNet Glynn Diversion Program to staff cases for children/parents/guardians who have mental health or emotional issues.

Goal 4: To provide job-related training for all Court staff.

Objective 1: All full-time staff to attend one or more job-related seminars and/or training events in order to keep abreast of changes in Juvenile Court Law and Juvenile Court Procedures and state of the art treatment and rehabilitation options.

Objective 2: One or more staff to receive training on input and retrieval of statistical reporting information from Glynn County's Odyssey database system.

Objective 3: Continue familiarization of all staff, including the Judges, with Juvenile Code updates.

Goal 5: Pursue and obtain any grant monies which may be available for use in achieving the goals stated above and to create and implement evidenced based community programs necessitated by the Juvenile Code.

Goal 6: To continue to upgrade and utilize the latest technology, thereby promoting judicial economy and conservation.

Description

Juvenile Court provides guidance and resources to a family navigating the court system.

Performance Measures

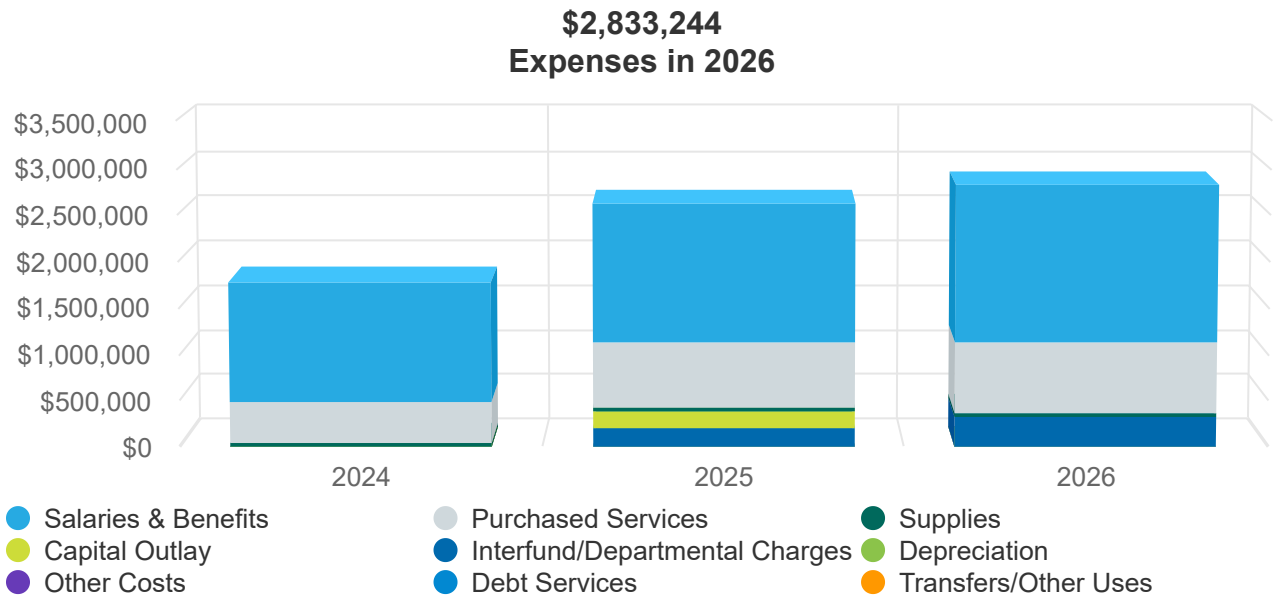
Measure	FY2024	FY2025	FY2026
Children in Need of Service(CHINS)	119.00	121.00	123.00
Community Service - Hours Completed	520.00	530.00	541.00
Community Service - Youth Participation	30.00	30.00	30.00
Delinquency	202.00	202.00	202.00
Dependency (DFCS)	22.00	22.00	22.00
Informal Adjustments	78.00	80.00	82.00
KidsNet Glynn - # of Referrals Received	65.00	66.00	67.00
Moral Recognition Therapy & Cognitive Behavioral Therapy - Youth Participation	15.00	15.00	15.00
Moral Recognition Therapy & Substance Abuse - Youth Participation	11.00	11.00	11.00
Number of Hearings	1,081.00	1,103.00	1,125.00
Other (probate, legitimations, emancipations)	16.00	16.00	16.00
Substance Abuse Program - Youth Participation	8.00	8.00	8.00
Traffic (Delinquency)	65.00	66.00	67.00
Traffic Diversion	9.00	9.00	9.00
Truancy Program - Dismissals	27.00	28.00	29.00
Truancy Program - Intervention Program Participants	11.00	11.00	11.00
Truancy Program - Referrals	41.00	42.00	43.00

This department keeps performance measures on a calendar year. FY2025 and FY2026 are projected.

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,774,915	$ 2,222,821	$ 2,538,729
Total General Fund	**1,774,915**	**2,222,821**	**2,538,729**
Special Revenue Funds			
Grant Multi-Year Fund	-	-	276,515
Juvenile Services Fund	2,950	18,000	18,000
Total Special Revenue Funds	**2,950**	**18,000**	**294,515**
Capital Projects Funds			
Capital Projects Fund	-	195,063	-
Total Capital Projects Funds	**-**	**195,063**	**-**
Total Governmental Funds	**1,777,865**	**2,435,884**	**2,833,244**
Proprietary Funds			
Internal Service Funds			
Information Technology Fund	-	195,063	-
Total Internal Service Funds	**-**	**195,063**	**-**
Total Proprietary Funds	**-**	**195,063**	**-**
Total Juvenile Court	**$ 1,777,865**	**$ 2,630,947**	**$ 2,833,244**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,293,790	$ 1,493,980	$ 1,691,018
Purchased Services	451,261	710,602	776,107
Supplies	32,814	33,511	37,011
Capital Outlay	-	195,063	-
Interfund/Departmental Charges	-	197,791	329,108
Total Expenditures	**$ 1,777,865**	**$ 2,630,947**	**$ 2,833,244**

Full-Time Equivalent 3 Year Comparison by Position

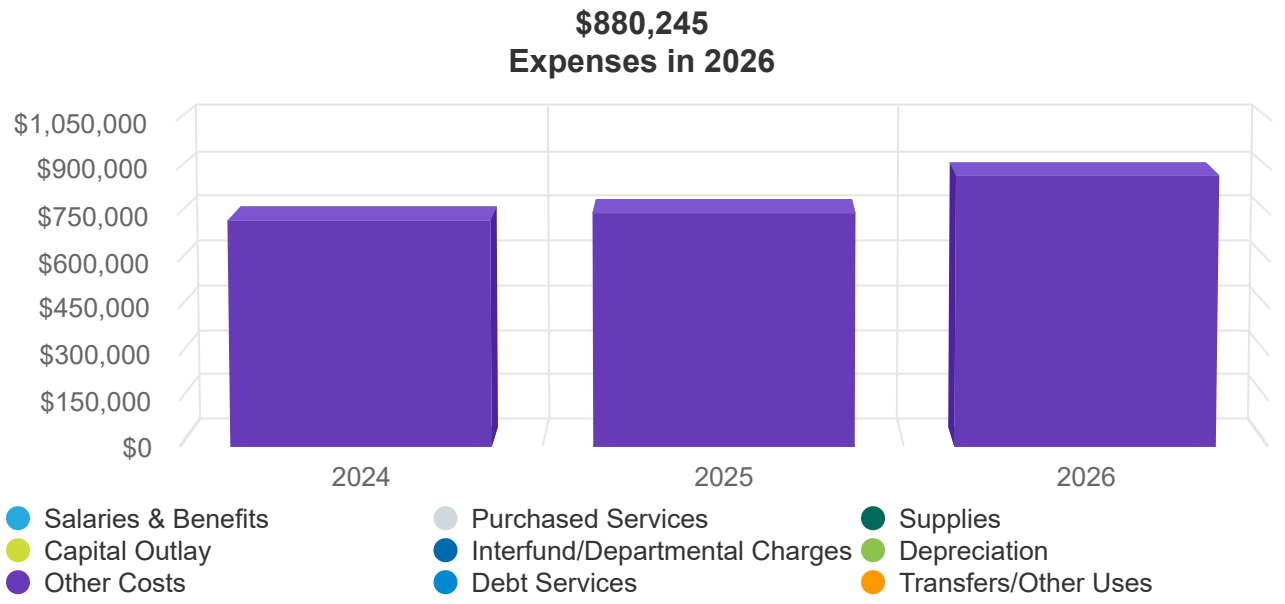
	FY2024	FY2025	FY2026
Juvenile Court			
Asst. Juvenile Court Judge - Part Time	1.0	1.0	1.0
Chief Deputy Clerk, Juvenile	1.0	1.0	1.0
Chief Probation Officer	1.0	-	-
Clerk of Juvenile Court	1.0	1.0	1.0
Deputy Court Clerk	4.0	4.0	4.0
Juvenile Court Diversion Specialist	1.0	1.0	1.0
Juvenile Court Judge	1.0	1.0	1.0
Juvenile Court Support Specialist	1.0	-	-
Juvenile Probation Officer	3.0	3.0	3.0
Law Clerk	1.0	1.0	1.0
Legal Secretary	1.0	1.0	1.0
Court Programs and Services Manager	-	1.0	1.0
Court Administrator	-	1.0	1.0
Manager, Juvenile Probation & Diversion Services	-	1.0	1.0
Total Juvenile Court	**16.0**	**17.0**	**17.0**

SUPERIOR COURT PUBLIC DEFENDER (2800)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 731,423	$ 758,519	$ 880,245
Total General Fund	**731,423**	**758,519**	**880,245**
Total Governmental Funds	**731,423**	**758,519**	**880,245**
Total Superior Court Public Defender	**$ 731,423**	**$ 758,519**	**$ 880,245**

Department Budget by Expense Type



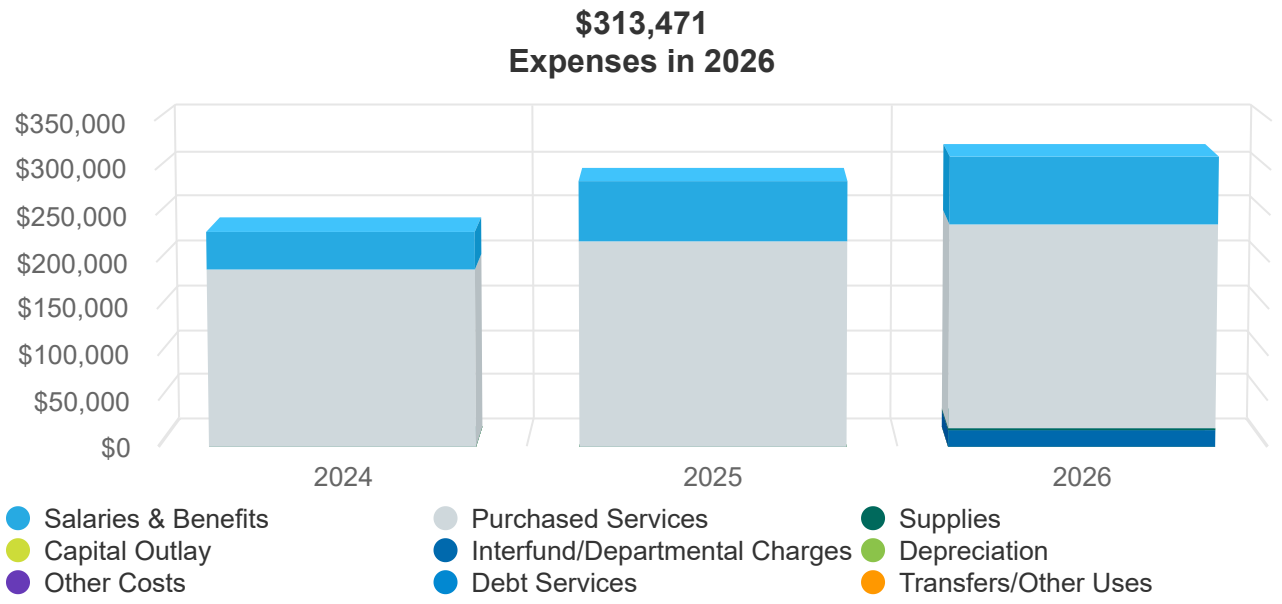
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Other Costs	$ 731,423	$ 758,519	$ 880,245
Total Expenditures	**$ 731,423**	**$ 758,519**	**$ 880,245**

STATE COURT PUBLIC DEFENDER (2801)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 232,011	$ 287,589	$ 313,471
Total General Fund	**232,011**	**287,589**	**313,471**
Total Governmental Funds	**232,011**	**287,589**	**313,471**
Total State Court Public Defender	**$ 232,011**	**$ 287,589**	**$ 313,471**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 39,065	$ 64,764	$ 72,236
Purchased Services	192,000	222,000	222,000
Supplies	946	825	825
Interfund/Departmental Charges	-	-	18,410
Total Expenditures	**$ 232,011**	**$ 287,589**	**$ 313,471**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
State Court Public Defender			
Legal Secretary	1.0	1.0	1.0
Total State Court Public Defender	**1.0**	**1.0**	**1.0**



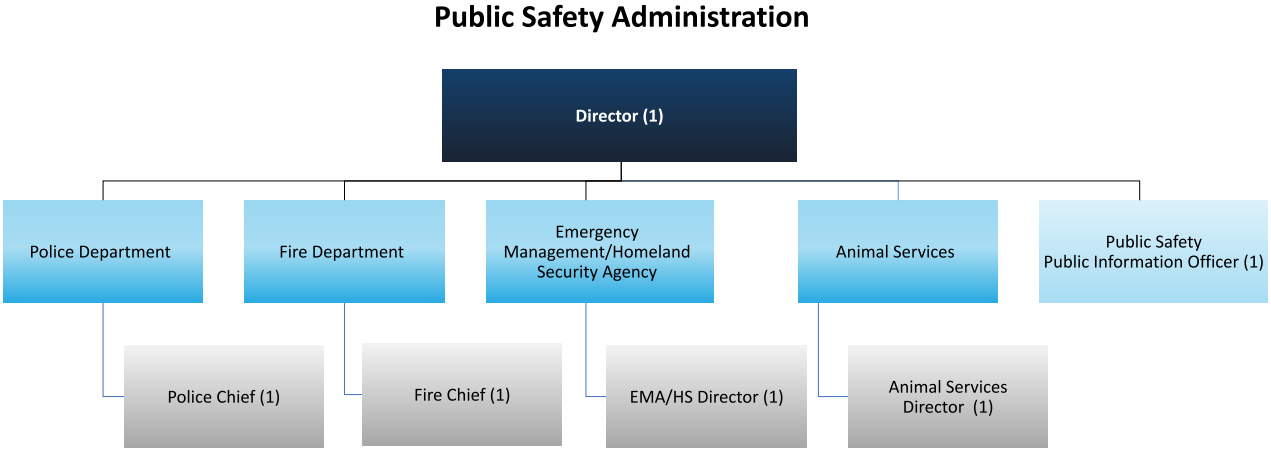
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Public Safety

PUBLIC SAFETY ADMINISTRATION (3100)

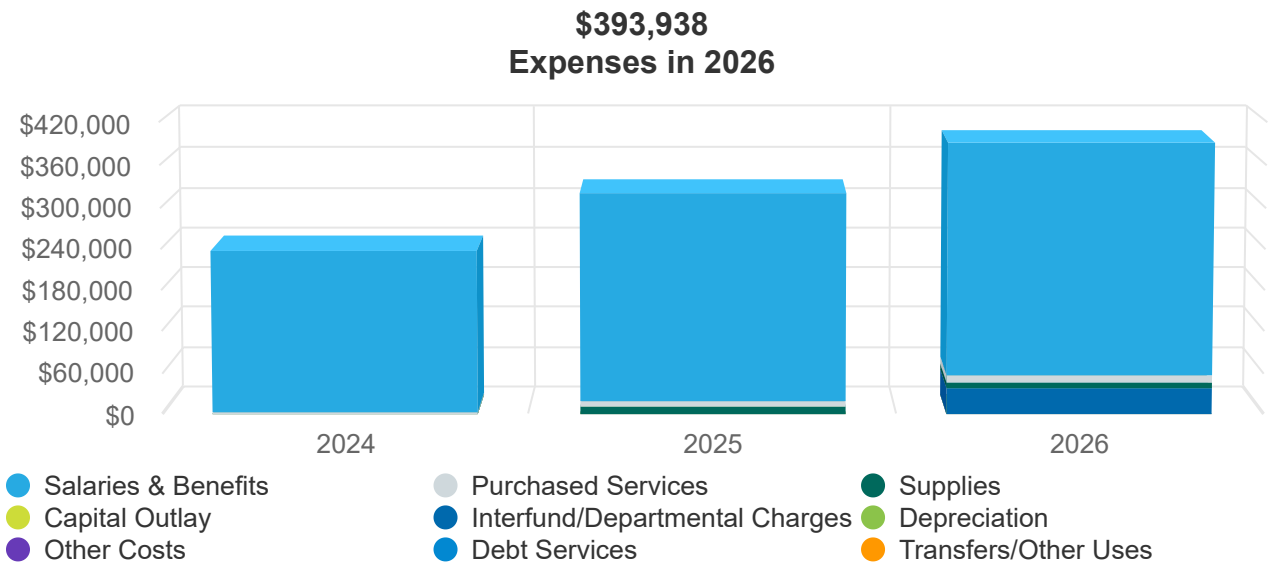
Department Org Chart



Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 919	$ 7,000	$ 7,000
Total General Fund	**919**	**7,000**	**7,000**
Special Revenue Funds			
Fire Protection District Fund	119,168	156,465	192,719
Police Fund	117,683	156,468	194,219
Total Special Revenue Funds	**236,850**	**312,933**	**386,938**
Total Governmental Funds	**237,769**	**319,933**	**393,938**
Total Public Safety Administration	**$ 237,769**	**$ 319,933**	**$ 393,938**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 235,999	$ 299,933	$ 337,118
Purchased Services	852	10,000	10,000
Supplies	919	10,000	10,000
Interfund/Departmental Charges	-	-	36,820
Total Expenditures	**$ 237,770**	**$ 319,933**	**$ 393,938**

Full-Time Equivalent 3 Year Comparison by Position

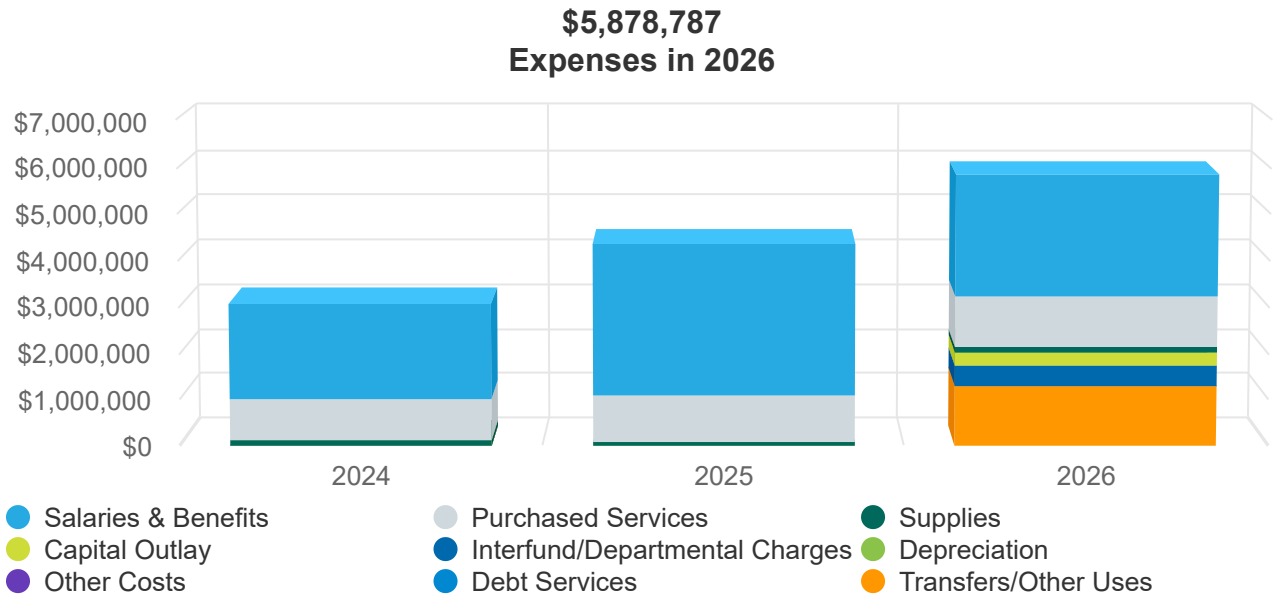
	FY2024	FY2025	FY2026
Public Safety Administration			
Public Safety Director	1.0	1.0	1.0
Public Safety Administration - PIO	1.0	1.0	1.0
Total Public Safety Administration	**2.0**	**2.0**	**2.0**

POLICE ADMIN (3200)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Grant Multi-Year Fund	$ -	$ -	$ 84,040
Police Fund	3,094,589	4,363,697	5,473,117
Total Special Revenue Funds	**3,094,589**	**4,363,697**	**5,557,157**
Capital Projects Funds			
Capital Projects Multi-Year Fund	-	-	23,000
Facilities Capital Multi-Year Fund	-	-	209,500
IT Projects Multi-Year Fund	-	-	64,130
Fleet Capital Multi-Year Fund	-	-	25,000
Total Capital Projects Funds	**-**	**-**	**321,630**
Total Governmental Funds	**3,094,589**	**4,363,697**	**5,878,787**
Total Police Admin	**$ 3,094,589**	**$ 4,363,697**	**$ 5,878,787**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 2,094,566	$ 3,271,237	$ 2,654,214
Purchased Services	872,827	1,003,717	1,095,278
Supplies	124,960	88,743	88,543
Capital Outlay	2,236	-	314,130
Interfund/Departmental Charges	-	-	413,492
Transfers/Other Uses	-	-	1,313,130
Total Expenditures	**$ 3,094,589**	**$ 4,363,697**	**$ 5,878,787**

Department Capital Budget

Founding Source		FY2026 Amount
Capital Projects MY Fund		
Drone Program	$	23,000
Total Capital Projects MY Fund		**23,000**
Facilities Capital MY Fund		
Public Safety Building Interior Painting, Lobby & 1st floor upgrades		190,000
GCPD/EMA Emergency Vehicle Covered Parking		7,500
Floor covering replacement at the Public Safety Bldg		12,000
Total Facilities Capital MY Fund		**209,500**
IT Projects MY Fund		
CaseGuard Software		8,130
Guardian Background Software		24,000
E-Citation Software		32,000
Total IT Projects MY Fund		**64,130**
Fleet Capital MY Fund		
Polaris Side by Side		25,000
Total Fleet Capital MY Fund		**25,000**
Total Budget	**$**	**321,630**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Police Admin			
Administrative Assistant	3.0	3.0	3.0
Administrative Technician	2.0	2.0	2.0
Assistant Police Chief	1.0	1.0	1.0
Crime Victim Liaison	1.0	1.0	1.0
Police Budget Analyst	1.0	1.0	1.0
Police Captain	2.0	2.0	2.0
Police Chief	1.0	1.0	1.0
Police Lieutenant	4.0	4.0	4.0
Police Officer	5.0	5.0	5.0
Police Officer, Master	2.0	2.0	2.0
Police Officer-Airport MOU	1.0	1.0	1.0
Police Officer-Military	3.0	3.0	3.0
Police Sergeant	8.0	8.0	8.0
Programs Analyst	2.0	2.0	2.0
TAC Coordinator	1.0	1.0	1.0
Systems Analyst	-	1.0	1.0
Total Police Admin	**37.0**	**38.0**	**38.0**

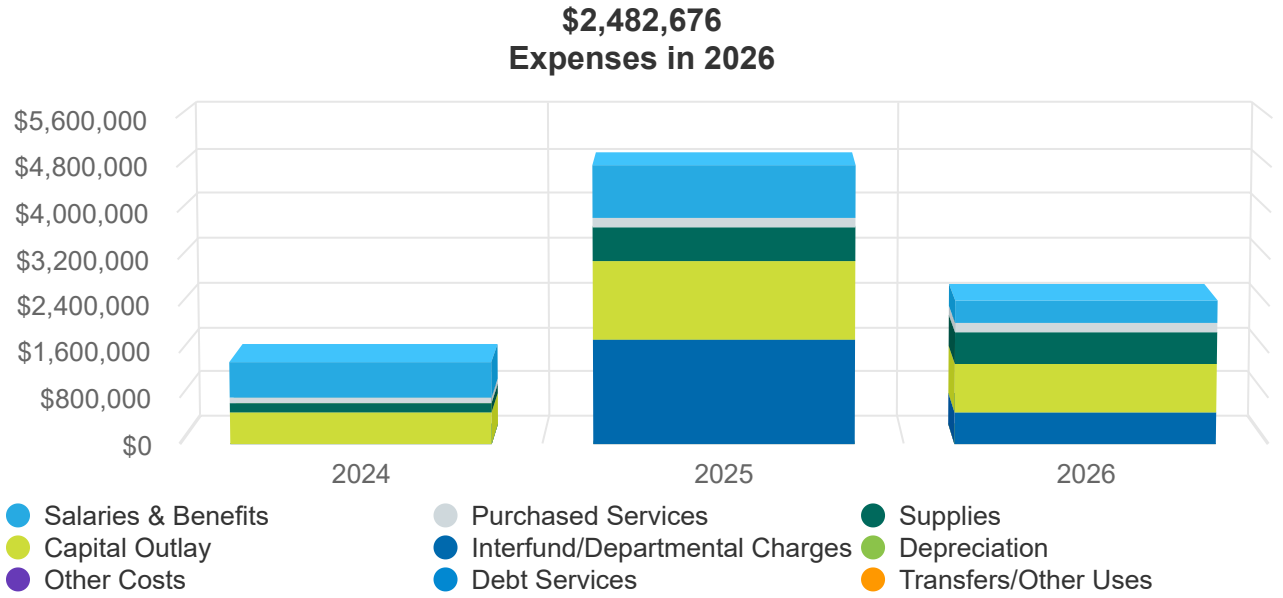
1 FT Background Investigator position added for FY2026.

POLICE SUPPORT SERVICES (3210)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Opioid Settlement Fund	$ -	$ 100,000	$ -
Police Fund	1,420,223	3,359,496	1,630,676
Total Special Revenue Funds	**1,420,223**	**3,459,496**	**1,630,676**
Capital Projects Funds	-	-	852,000
Total Governmental Funds	**1,420,223**	**3,459,496**	**2,482,676**
Proprietary Funds			
Internal Service Funds			
Fleet Fund	-	1,360,000	-
Total Internal Service Funds	**-**	**1,360,000**	**-**
Total Proprietary Funds	**-**	**1,360,000**	**-**
Total Police Support Services	**$ 1,420,223**	**$ 4,819,496**	**$ 2,482,676**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 609,776	$ 897,765	$ 388,572
Purchased Services	99,372	162,400	166,200
Supplies	168,268	571,950	523,250
Capital Outlay	542,807	1,360,000	852,000
Interfund/Departmental Charges	-	1,827,381	552,654
Total Expenditures	**$ 1,420,223**	**$ 4,819,496**	**$ 2,482,676**

Department Capital Budget

Founding Source		FY2026 Amount
Fleet Capital MY Fund		
Police Pursuit Vehicles	$	852,000
Total Fleet Capital MY Fund		**852,000**
Total Budget	**$**	**852,000**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Police Support Services			
Police Captain	1.0	1.0	1.0
Police Lieutenant	1.0	1.0	1.0
Police Officer	6.0	6.0	6.0
Police Officer-Airport MOU	2.0	2.0	2.0
Quartermaster/Fleet	1.0	1.0	1.0
Flock Safety Analyst - Part-time	-	-	2.0
Total Police Support Services	**11.0**	**11.0**	**13.0**

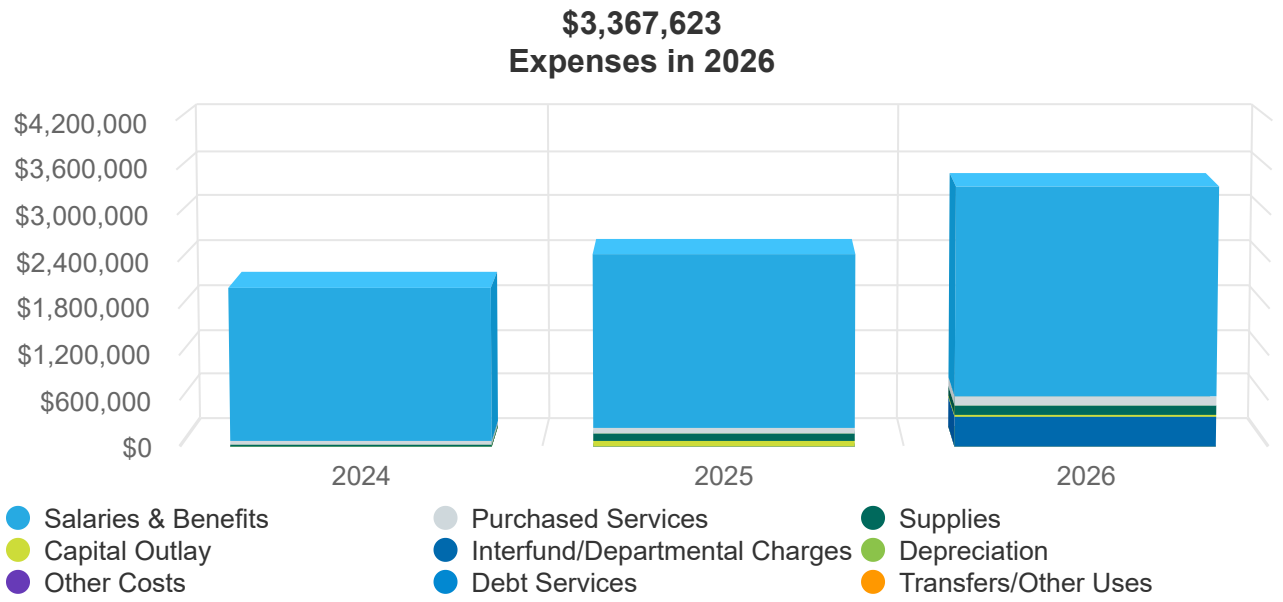
2 PT Flock Safety Analyst positions added for FY2026.

CRIME INVESTIGATION DIVISION (3220)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Police Seizure Funds	$ -	$ 60,000	$ 53,000
Police Fund	2,062,342	2,430,750	3,309,623
Total Special Revenue Funds	**2,062,342**	**2,490,750**	**3,362,623**
Capital Projects Funds			
IT Projects Multi-Year Fund	-	-	5,000
Total Capital Projects Funds	**-**	**-**	**5,000**
Total Governmental Funds	**2,062,342**	**2,490,750**	**3,367,623**
Total Crime Investigation Division	**$ 2,062,342**	**$ 2,490,750**	**$ 3,367,623**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,998,931	$ 2,245,209	$ 2,717,941
Purchased Services	48,085	84,041	115,631
Supplies	15,327	99,000	129,000
Capital Outlay	-	62,500	5,000
Interfund/Departmental Charges	-	-	400,051
Total Expenditures	**$ 2,062,343**	**$ 2,490,750**	**$ 3,367,623**

Fund Capital Budget

Founding Source		FY2026 Amount
IT Projects MY Fund		
Investigative Software	$	5,000
Total IT Projects MY Fund		**5,000**
Total Budget	**$**	**5,000**

Full-Time Equivalent 3 Year Comparison by Position

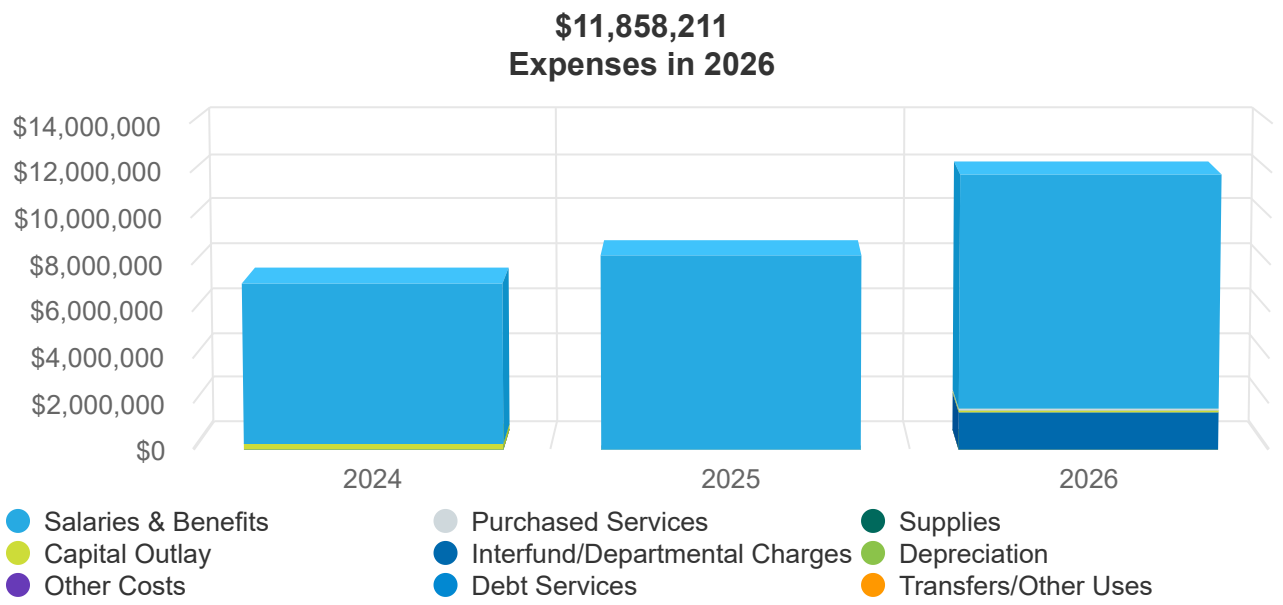
	FY2024	FY2025	FY2026
Crime Investigation Division			
Administrative Secretary	2.0	2.0	2.0
Crime Scene Technician	3.0	3.0	3.0
Detective/Investigator	13.0	13.0	13.0
Police Captain	1.0	1.0	1.0
Police Officer	5.0	5.0	5.0
Police Officer, Master	4.0	4.0	4.0
Police Sergeant	3.0	3.0	3.0
Criminal Investigation Print Examiner - Part-time	-	1.0	1.0
Total Crime Investigation Division	**31.0**	**32.0**	**32.0**

PATROL (3223)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Grant Multi-Year Fund	$ -	$ -	$ 176,767
Police Fund	6,793,541	8,041,209	11,047,826
Sea Island Police Fund	425,174	389,092	499,118
Total Special Revenue Funds	**7,218,715**	**8,430,301**	**11,723,711**
Capital Projects Funds			
Fleet Capital Multi-Year Fund	-	-	134,500
Total Capital Projects Funds	**-**	**-**	**134,500**
Total Governmental Funds	**7,218,715**	**8,430,301**	**11,858,211**
Total Patrol	**$ 7,218,715**	**$ 8,430,301**	**$ 11,858,211**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 6,983,699	$ 8,415,381	$ 10,093,591
Purchased Services	9,246	14,530	30,470
Supplies	15,208	390	16,390
Capital Outlay	210,562	-	134,500
Interfund/Departmental Charges	-	-	1,583,260
Other Costs	-	-	-
Total Expenditures	**$ 7,218,715**	**$ 8,430,301**	**$ 11,858,211**

Department Capital Budget

Founding Source		FY2026 Amount
Fleet Capital MY Fund		
Two Ford Mustangs (Traffic Division Vehicles)	$	134,500
Total Fleet Capital MY Fund		**134,500**
Total Budget	**$**	**134,500**

Full-Time Equivalent 3 Year Comparison by Position

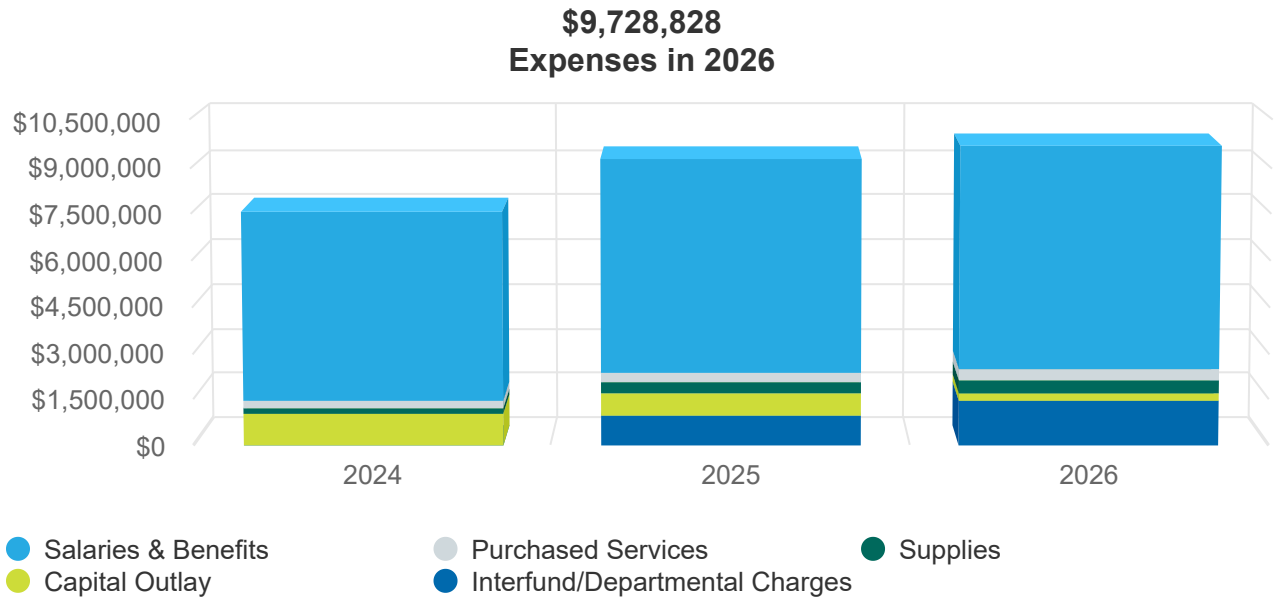
	FY2024	FY2025	FY2026
Patrol			
Administrative Secretary	1.0	1.0	1.0
Detective/Investigator	1.0	1.0	1.0
Police Captain	1.0	1.0	1.0
Police Lieutenant	5.0	5.0	5.0
Police Officer	36.0	36.0	36.0
Police Officer, Master	18.0	18.0	18.0
Police Officer-Airport MOU	1.0	1.0	1.0
Police Officer-Grant Funded	8.0	8.0	8.0
Police Sergeant	5.0	5.0	5.0
Total Patrol	**76.0**	**76.0**	**76.0**

SHERIFF'S ADMINISTRATION (3310)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 6,483,609	$ 8,084,061	$ 9,238,928
Total General Fund	**6,483,609**	**8,084,061**	**9,238,928**
Special Revenue Funds			
Sheriff Seizure Fund	25,493	40,000	40,000
Jail Complex Fund	470,978	102,000	137,900
Grant Multi-Year Fund	-	-	22,000
Total Special Revenue Funds	**496,471**	**142,000**	**199,900**
Capital Projects Funds			
Capital Projects Fund	587,602	310,000	-
Fleet Capital Multi-Year Fund	-	-	290,000
Total Capital Projects Funds	**587,602**	**310,000**	**290,000**
Total Governmental Funds	**7,567,682**	**8,536,061**	**9,728,828**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	225,000	-
Fleet Fund	-	410,000	-
Information Technology Fund	-	85,000	-
Total Internal Service Funds	**-**	**720,000**	**-**
Total Proprietary Funds	**-**	**720,000**	**-**
Total Sheriffs Administration	**$ 7,567,682**	**$ 9,256,061**	**$ 9,728,828**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 6,122,105	$ 6,870,144	$ 7,221,100
Purchased Services	222,013	312,303	347,850
Supplies	173,568	399,014	404,014
Capital Outlay	1,049,996	720,000	290,000
Interfund/Departmental Charges	-	954,600	1,429,964
Other Costs	-	-	35,900
Total Expenditures	**$ 7,567,682**	**$ 9,256,061**	**$ 9,728,828**

Department Capital Budget

Founding Source	FY2026 Amount
Fleet Capital MY Fund	
Pursuit Vehicles (4) Sheriff's Office	$ 290,000
Total Fleet Capital MY Fund	**290,000**
Total Budget	**$ 290,000**

Full-Time Equivalent 3 Year Comparison by Position

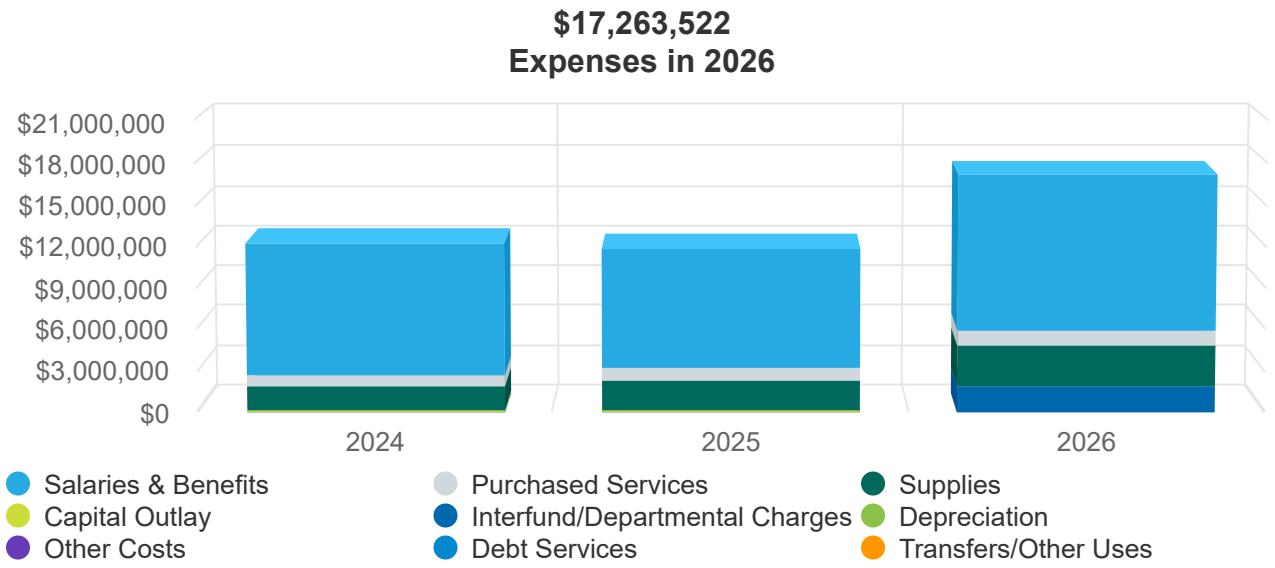
	FY2024	FY2025	FY2026
Sheriffs Administration			
Administrative Technician	7.0	8.0	8.0
Administrative Technician - (SD - PIO)	-	1.0	1.0
Budget Analyst	1.0	1.0	1.0
Court Security Officer - Part Time	14.0	14.0	14.0
Deputy Sheriff	33.0	41.0	41.0
Deputy Sheriff Major	4.0	6.0	6.0
Deputy Sheriff Sord	1.0	1.0	1.0
Jail Complex Facility Manager	1.0	1.0	1.0
Programs Analyst	1.0	1.0	1.0
Sheriff	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
Trades Worker	1.0	1.0	1.0
Total Sheriffs Administration	**65.0**	**77.0**	**77.0**

DETENTION MANAGEMENT (3326)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 11,756,973	$ 11,211,578	$ 16,351,522
Total General Fund	**11,756,973**	**11,211,578**	**16,351,522**
Special Revenue Funds			
Opioid Settlement Fund	-	50,000	-
Jail Complex Fund	217,475	-	-
Jail Commissary Fund	242,515	645,161	912,000
Total Special Revenue Funds	**459,990**	**695,161**	**912,000**
Capital Projects Funds			
Capital Projects Fund	19,729	-	-
Total Capital Projects Funds	**19,729**	**-**	**-**
Total Governmental Funds	**12,236,692**	**11,906,739**	**17,263,522**
Total Detention Management	**$ 12,236,692**	**$ 11,906,739**	**$ 17,263,522**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 9,515,072	$ 8,623,503	$ 11,317,285
Purchased Services	903,637	955,650	1,139,200
Supplies	1,712,433	2,226,375	2,890,000
Capital Outlay	105,550	98,786	-
Interfund/Departmental Charges	-	2,425	1,917,037
Total Expenditures	**$ 12,236,692**	**$ 11,906,739**	**$ 17,263,522**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Detention Management			
Administrative Secretary	1.0	1.0	1.0
Administrative Supervisor	1.0	1.0	1.0
Administrative Technician	2.0	-	-
Detention Officer	79.0	64.0	69.0
Detention Officer Captain	2.0	2.0	2.0
Detention Officer Lieutenant	5.0	5.0	5.0
Detention Officer Major	1.0	1.0	1.0
Detention Officer Master Sergeant	1.0	-	-
Detention Officer Sergeant	10.0	9.0	9.0
Detention Officer - Medical	-	5.0	5.0
Detention Officer - Dispatch	-	2.0	2.0
Jail Administrator	1.0	1.0	1.0
Licensed Practical Nurse	1.0	1.0	1.0
Medical Assistant	1.0	1.0	1.0
Supervisor, Communications	1.0	1.0	1.0
Undersheriff	1.0	1.0	1.0
Total Detention Management	**107.0**	**95.0**	**100.0**

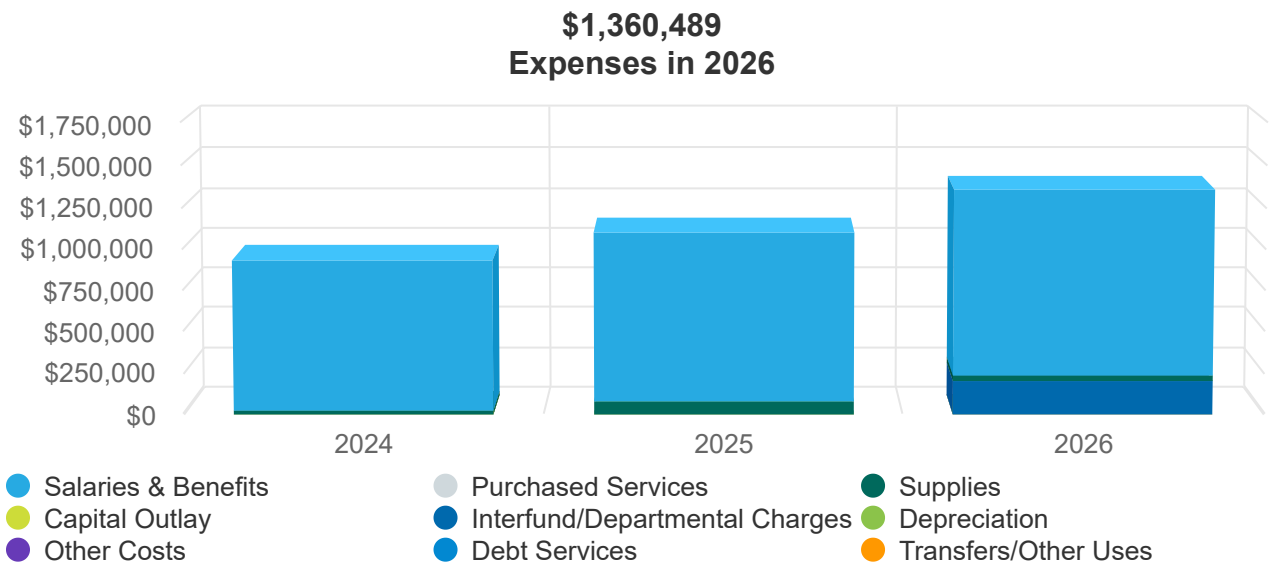
5 FT Detention Officer I positions added for FY2026.

TRAFFIC ENFORCEMENT UNIT (3330)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 932,780	$ 1,047,103	$ 1,360,489
Total General Fund	**932,780**	**1,047,103**	**1,360,489**
Special Revenue Funds			
Opioid Settlement Fund	-	50,000	-
Total Special Revenue Funds	**-**	**50,000**	**-**
Total Governmental Funds	**932,780**	**1,097,103**	**1,360,489**
Total Traffic Enforcement Unit	**$ 932,780**	**$ 1,097,103**	**$ 1,360,489**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 912,464	$ 1,015,103	$ 1,124,979
Purchased Services	1,304	4,000	5,000
Supplies	19,012	78,000	28,000
Interfund/Departmental Charges	-	-	202,510
Total Expenditures	**$ 932,780**	**$ 1,097,103**	**$ 1,360,489**

Full-Time Equivalent 3 Year Comparison by Position

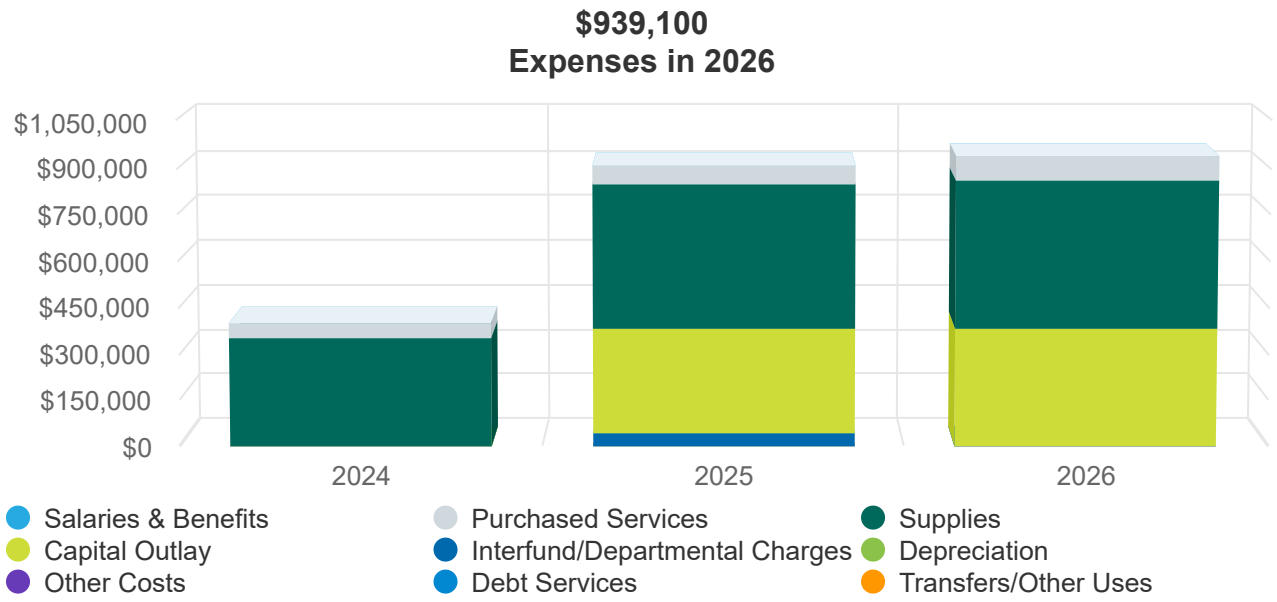
	FY2024	FY2025	FY2026
Traffic Enforcement Unit			
Deputy Sheriff	7.0	7.0	7.0
Total Traffic Enforcement Unit	**7.0**	**7.0**	**7.0**

JAIL COMPLEX OPERATIONS (3355)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 401,077	$ 530,497	$ 556,600
Total General Fund	**401,077**	**530,497**	**556,600**
Special Revenue Funds			
Jail Complex Fund	-	302,000	-
Total Special Revenue Funds	**-**	**302,000**	**-**
Capital Projects Funds			
Capital Projects Fund	-	40,000	-
Capital Projects Multi-Year Fund	-	-	40,500
IT Projects Multi-Year Fund	-	-	342,000
Total Capital Projects Funds	**-**	**40,000**	**382,500**
Total Governmental Funds	**401,077**	**872,497**	**939,100**
Proprietary Funds			
Internal Service Funds			
Information Technology Fund	-	40,000	-
Total Internal Service Funds	**-**	**40,000**	**-**
Total Proprietary Funds	**-**	**40,000**	**-**
Total Jail Complex Operations	**$ 401,077**	**$ 912,497**	**$ 939,100**

Department Budget by Expense Type



Jail Complex Operations (3355)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 51,995	$ 64,000	$ 74,500
Supplies	349,083	466,497	482,100
Capital Outlay	-	342,000	382,500
Interfund/Departmental Charges	-	40,000	-
Total Expenditures	**$ 401,078**	**$ 912,497**	**$ 939,100**

Department Capital Budget

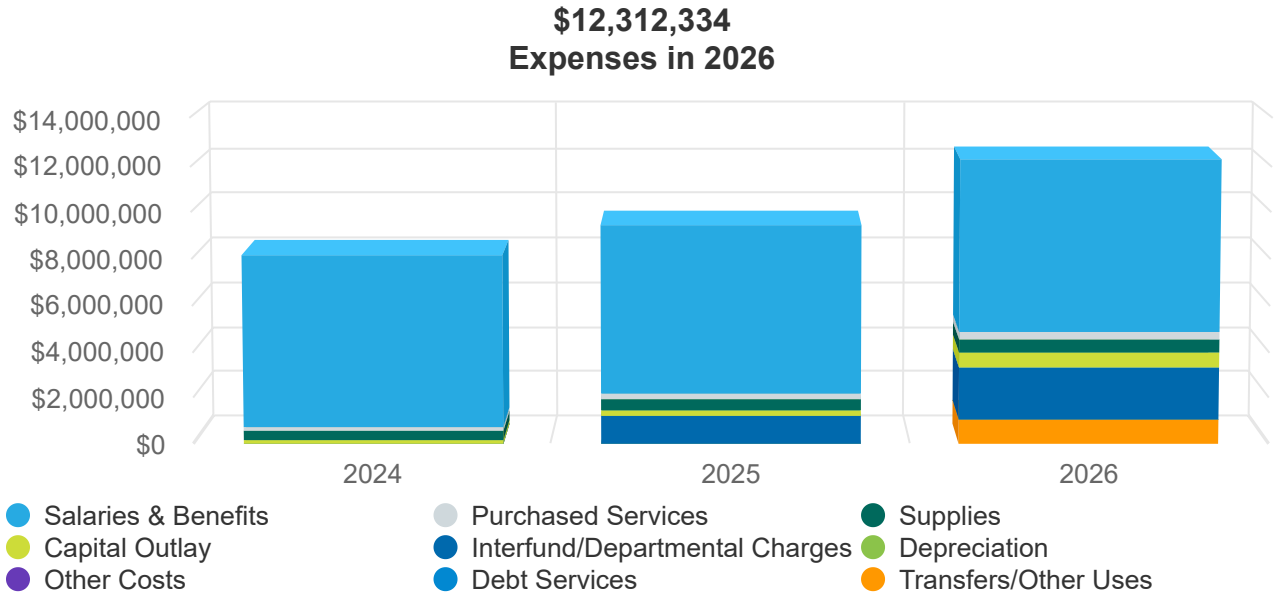
Founding Source	FY2026 Amount
Capital Projects MY Fund	
Water Heater Replacements	$ 40,500
Total Capital Projects MY Fund	**40,500**
IT Projects MY Fund	
Sheriff's Office & Courthouse Access Control	300,000
GCSO UPS Battery Replacement	42,000
Total IT Projects MY Fund	**342,000**
Total Budget	**$ 382,500**

FIRE (3500)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Fire Protection District Fund	$ 8,166,796	$ 9,403,865	$ 11,653,534
Total Special Revenue Funds	**8,166,796**	**9,403,865**	**11,653,534**
Capital Projects Funds			
Capital Projects Multi-Year Fund	-	-	88,800
Facilities Capital Multi-Year Fund	-	-	307,500
IT Projects Multi-Year Fund	-	-	37,500
Fleet Capital Multi-Year Fund	-	-	225,000
Total Capital Projects Funds	**-**	**-**	**658,800**
Total Governmental Funds	**8,166,796**	**9,403,865**	**12,312,334**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	15,000	-
Fleet Fund	-	61,000	-
Total Internal Service Funds	**-**	**76,000**	**-**
Total Proprietary Funds	**-**	**76,000**	**-**
Total Fire	**$ 8,166,796**	**$ 9,479,865**	**$ 12,312,334**

Department Budget by Expense Type



Fire (3500)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 7,471,835	$ 7,331,393	$ 7,451,618
Purchased Services	148,772	208,971	301,838
Supplies	415,984	505,307	616,179
Capital Outlay	130,204	215,000	651,300
Interfund/Departmental Charges	-	1,219,194	2,277,699
Transfers/Other Uses	-	-	1,013,700
Total Expenditures	**$ 8,166,795**	**$ 9,479,865**	**$ 12,312,334**

Department Capital Budget

Founding Source	FY2026 Amount
Capital Projects MY Fund	
Confined Space Communications Equipment	$ 12,800
Confined Space Emergency Escape Air Kits	11,000
Emergency Extrication Equipment	65,000
Total Capital Projects MY Fund	**88,800**
Facilities Capital MY Fund	
EMS/ Fire Emergency Vehicle Covered Parking	7,500
Fire Station #2 Generator	80,000
Fire Station #3 Generator	85,000
Fire Station #4 Electrical Power Upgrade for Gear Dryer	25,000
Fire Station 2 Floor Covering	18,000
Fire Station 3 Facade Painting	19,000
Fire Station 3 Floor Covering	18,000
Fire Station 4 Bay Painting	15,000
FY26- Fire Station #8 Removal of Exhaust system & install high volume	40,000
Total Facilities Capital MY Fund	**307,500**
IT Projects MY Fund	
Fire Station Security Cameras	20,000
Mobile Laptops	17,500
Total IT Projects MY Fund	**37,500**
Fleet Capital MY Fund	
Asst. Fire Chief Vehicle	55,000
Battalion Chief Vehicle	90,000
Fire Inspector Vehicle Replacement	55,000
Hazardous Materials Trailer	25,000
Total Fleet Capital MY Fund	**225,000**
Total Budget	**$ 658,800**

Full-Time Equivalent 3 Year Comparison by Position

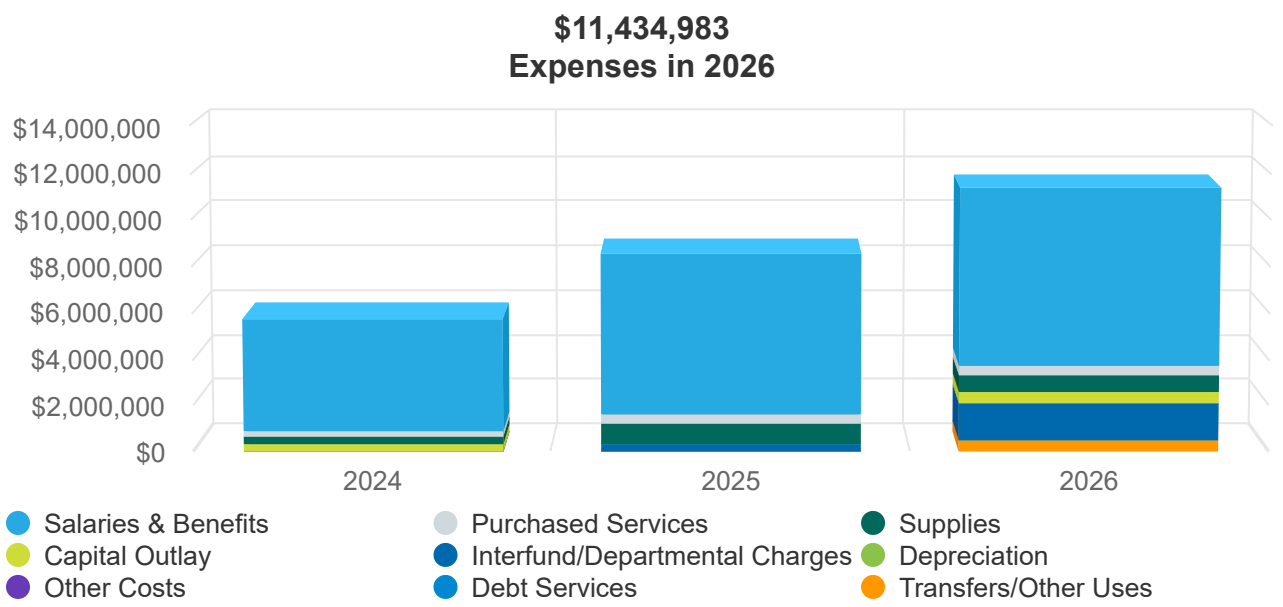
	FY2024	FY2025	FY2026
Fire			
Administrative Supervisor	1.0	1.0	1.0
Battalion Chief	5.0	3.0	3.0
Quartermaster	-	1.0	1.0
Division Chief of Training	1.0	-	-
Fire Captain	8.0	8.0	8.0
Fire Chief	1.0	1.0	1.0
Fire Chief, Assistant	1.0	0.5	0.5
Fire Division Chief, Support Services	-	0.5	0.5
Fire Division Chief, EMS	-	0.5	0.5
Fire Div Chief	4.0	4.0	4.0
Fire Fighter	47.0	30.0	30.0
Fire Fighter/EMT	1.0	-	-
Fire Fighter/Paramedic	-	2.0	2.0
Fire Inspector	2.0	2.5	2.5
Fire Lieutenant	15.0	15.0	15.0
Total Fire	**86.0**	**69.0**	**69.0**

EMERGENCY MEDICAL SERVICES (3600)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Opioid Settlement Fund	$ -	$ 300,000	$ 245,100
Grant Multi-Year Fund	-	-	12,460
Emergency Medical Services Fund	5,725,628	8,267,385	10,911,613
Total Special Revenue Funds	**5,725,628**	**8,567,385**	**11,169,173**
Capital Projects Funds			
Capital Projects Multi-Year Fund	-	-	265,810
Total Capital Projects Funds	**-**	**-**	**265,810**
Total Governmental Funds	**5,725,628**	**8,567,385**	**11,434,983**
Total Emergency Medical Services	**$ 5,725,628**	**$ 8,567,385**	**$ 11,434,983**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 4,819,995	$ 6,988,029	$ 7,679,326
Purchased Services	234,367	325,920	429,435
Supplies	342,139	907,330	741,785
Capital Outlay	329,127	-	510,910
Interfund/Departmental Charges	-	346,106	1,562,617
Transfers/Other Uses	-	-	510,910
Total Expenditures	**$ 5,725,628**	**$ 8,567,385**	**$ 11,434,983**

Department Capital Budget

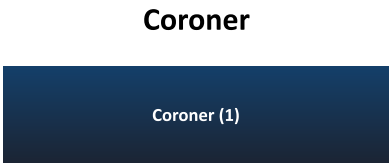
Founding Source		FY2026 Amount
Opioid Settlement Fund		
Replace Emergency Medical Equipment	$	245,100
Total Opioid Settlement Fund		**245,100**
Capital Projects MY Fund		
Emergency Medical Equipment - Remount Ambulances		265,810
Total Capital Projects MY Fund		**265,810**
Total Budget	**$**	**510,910**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Emergency Medical Services			
Fire Captain	1.0	-	-
EMS Officer	-	1.0	1.0
Fire Division Chief, EMS	-	0.5	0.5
Fire Fighter	1.0	15.0	15.0
Paramedic - PT	-	1.0	1.0
Fire Fighter/EMT	22.0	29.0	29.0
Fire Fighter/Paramedic	22.0	16.0	16.0
Fire Lieutenant	1.0	-	-
Fire Inspector	-	0.5	0.5
Fire Division Chief, Support Services	-	0.5	0.5
Fire Chief, Assistant	-	0.5	0.5
Programs Analyst	1.0	1.0	1.0
Total Emergency Medical Services	**48.0**	**65.0**	**65.0**

CORONER (3700)

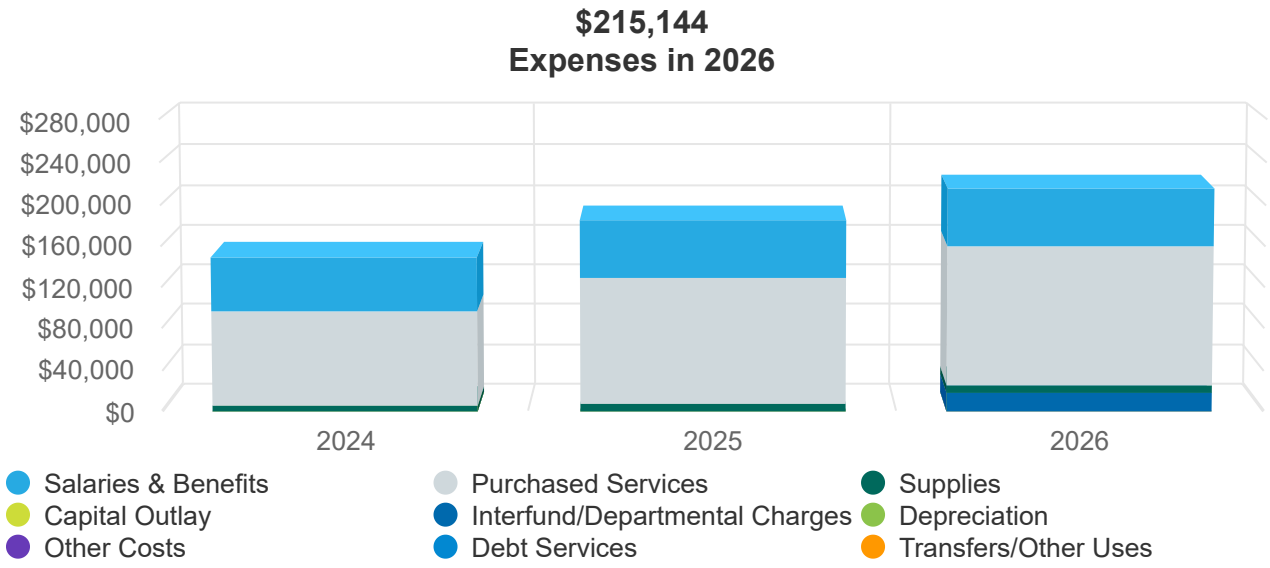
Department Org Chart



Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 148,780	$ 185,270	$ 215,144
Total General Fund	**148,780**	**185,270**	**215,144**
Total Governmental Funds	**148,780**	**185,270**	**215,144**
Total Coroner	**$ 148,780**	**$ 185,270**	**$ 215,144**

Department Budget by Expense Type



Coroner (3700)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 51,603	$ 55,470	$ 54,934
Purchased Services	92,292	123,450	135,450
Supplies	4,885	6,350	6,350
Capital Outlay	-	-	-
Interfund/Departmental Charges	-	-	18,410
Total Expenditures	**$ 148,780**	**$ 185,270**	**$ 215,144**

Full-Time Equivalent 3 Year Comparison by Position

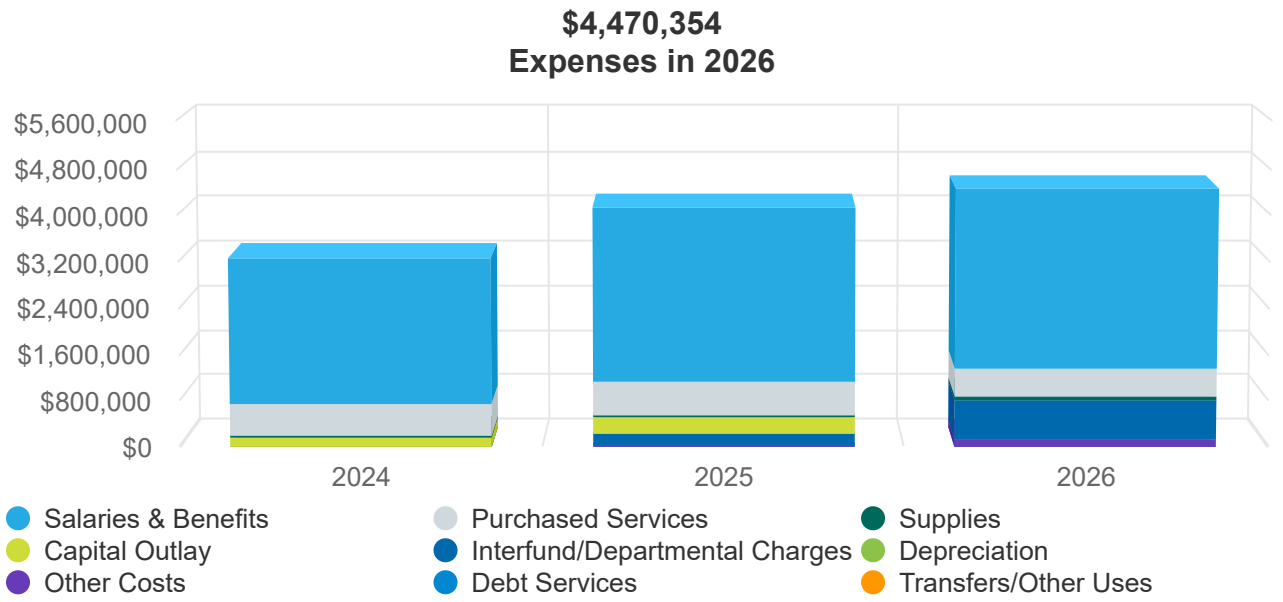
	FY2024	FY2025	FY2026
Coroner			
Coroner	1.0	1.0	1.0
Total Coroner	**1.0**	**1.0**	**1.0**

E-911 (3800)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Emergency 911 System Fund	$ 3,265,507	$ 3,949,370	$ 4,470,354
Total Special Revenue Funds	**3,265,507**	**3,949,370**	**4,470,354**
Total Governmental Funds	**3,265,507**	**3,949,370**	**4,470,354**
Proprietary Funds			
Internal Service Funds			
Information Technology Fund	-	200,000	-
Total Internal Service Funds	**-**	**200,000**	**-**
Total Proprietary Funds	**-**	**200,000**	**-**
Total E-911	**$ 3,265,507**	**$ 4,149,370**	**$ 4,470,354**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 2,519,046	$ 3,005,924	$ 3,101,654
Purchased Services	536,873	598,946	504,280
Supplies	35,358	40,500	43,250
Capital Outlay	174,231	284,000	-
Interfund/Departmental Charges	-	200,000	681,170
Other Costs	-	20,000	140,000
Total Expenditures	**$ 3,265,508**	**$ 4,149,370**	**$ 4,470,354**

Full-Time Equivalent 3 Year Comparison by Position

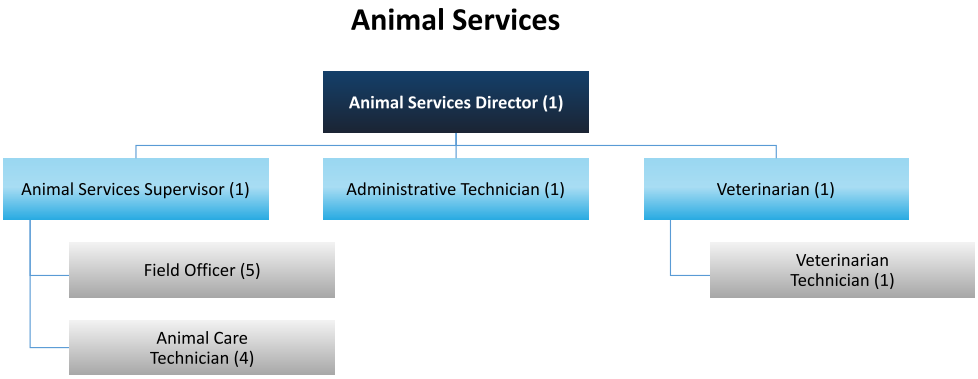
	FY2024	FY2025	FY2026
E-911			
Communication Officer - Part Time	1.0	-	-
Communications Officer	27.0	28.0	28.0
Director, E-911 Communications	1.0	1.0	1.0
E911 QA Coordinator/TAC	1.0	1.0	1.0
E911 Training Officer	1.0	1.0	1.0
Operations Coordinator	1.0	-	-
Supervisor, Communications	5.0	4.0	4.0
Radio Systems Coordinator	-	1.0	1.0
Deputy Director, E911	-	1.0	1.0
Total E-911	**37.0**	**37.0**	**37.0**

ANIMAL SERVICES (3910)

Mission Statement

Our mission is to serve as a strategic partner to support the mission of the Board of Commissioners. To provide the citizens of Glynn County with a respected, responsible and reliable service dedicated to protecting the public from dangerous animals and protecting animals from dangerous humans. We also strive to promote responsible pet ownership, preventing the spread of animal diseases and preventing pet overpopulation.

Department Org Chart



Goals and Objectives

Goal 1: Strengthen and standardize animal shelter practices and procedures to help staff work more efficiently and help educate guide volunteers.

Objective 1: Develop a department infrastructure that will help staff work more efficiently and improve productivity.

a. Reclassify and structure positions within the department that align with actual job function.

b. Update department Standard Operating Procedures.

c. Require regular training for staff and offer training for volunteers.

d. Train all staff on all aspects and job functions within the shelter, have shelter staff ride along with field officers to see what field officers do on a daily basis.

Objective 2: Work closely with other County departments and outside agencies to minimize duplication of services and help work better together.

a. Invite local police departments to training opportunities at our department so they better understand what our officers do and receive training as well on handling criminal animal cases.

b. Schedule meetings with other departments to discuss the goals they have of us and our goals for them.

c. Create a welcoming atmosphere that others want to visit.

Objective 3: Improve and restructure volunteer program to increase the public's understanding and knowledge, have training with staff and volunteers so volunteers feel more involved and can work more safely and efficiently.

a. Create and distribute volunteer newsletter that will keep all volunteers up to date on changes and events for the facility, hopefully encouraging them to be more involved in events.

b. Update and standardize volunteer application and go over with all volunteers so everyone is working under the same guidelines.

c. Have regular scheduled meetings for the volunteers and staff together and promote teamwork.

d. Promote volunteer opportunities on social media to build volunteer program.

Goal 2: Improve the health and safety of animals both in the shelter and in the community.

Objective 1: Educate the community on animal health and safety and the services offered to them.

a. Increase officer presence in the community through proactive patrols in neighborhoods and educating the community on animal ordinances.

b. Meet with community groups to improve communication and educate on what we can and cannot do for the community and address community wide animal welfare issues.

c. Prepare and publish clear, bilingual, written statements online and in handout form of the expectations for animal care in Glynn County, including information on how to access copies of the laws/ordinances.

d. Research and decide on a plan of action to encourage correction of issues that led to the impounding of an animal prior to returning the animal to the owner to help prevent further issues in the community.

Objective 2: Improve shelter procedures to ensure health standards are met for animals in the shelter.

a. Implement a standard for checking that microchips are properly implanted into animals before they leave the shelter to prevent errors.

b. Fill Veterinarian position so there is a staff Veterinarian at the shelter daily to get all animals spayed/neutered before leaving the shelter.

c. Improve use of medical notes in the shelter's Chameleon program to ensure any medical issues are documented and documentation is provided to adopters.

Objective 3: Offer services to the community.

a. Create social media posts and handouts educating the community on microchipping their pets, a service which is offered at Animal Services. This would also help Field Officers return animals to their owners instead of bringing them to the shelter.

b. Hire full-time Veterinarian, once all shelter animals are caught up on spay/neuters look at offering low-cot spay/neuters to the community or vaccine clinics to offer low/no cost vaccines to the community.

c. Research spay/neuter programs to help get more animals in the community spayed/neutered, which would reduce the overall population and help reduce the amount of stray animals.

Goal 3: Keep a safe and sanitary facility for the animals, staff and visitors, with standards that other animal service facilities will strive to meet.

Objective 1: Be a role model for other facilities.

a. Work with Facilities to get flaws in the facility fixed so the new facility serves as a role model for other animal services facilities.

b. Make sure staff keeps up cleaning protocols and procedures to keep facility clean and disinfected.

c. Research to make sure best practices are used for cleaning products to reduce spread of illness in the animals.

d. Keep environment clean and welcoming to the public while also keeping it safe for the animals.

Objective 2: Keep equipment and tools clean and in good working order.

a. Conduct inspections of equipment and tools used/needed and make sure they are repaired when needed.

b. Replace damaged beds/bedding in a timely manner.

c. Perform daily rounds to ensure supplies are properly stocked.

d. Make sure field vehicles are kept clean with all equipment in designated location.

Description

Animal Services enforces County and City ordinances, responds to animal complaints, apprehends stray and nuisance animals, and ensures pet owners in Glynn County follow local and state animal laws.

Performance Measures

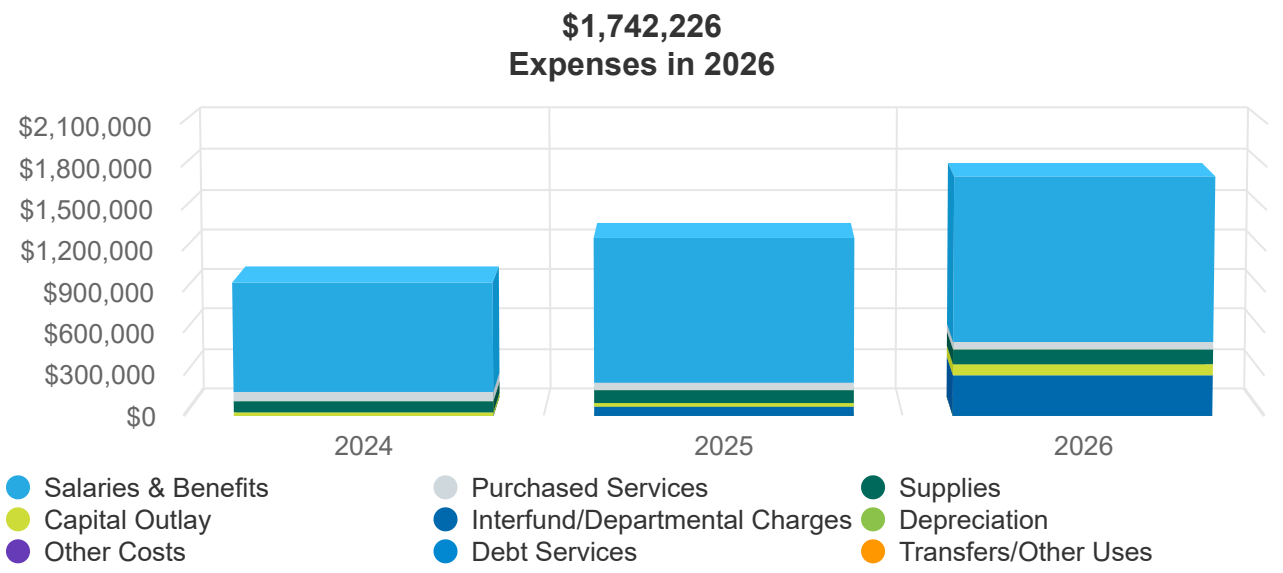
Measures	FY2024	FY2025	FY2026
Adoptions: Dog / Cat	665.00	678.00	692.00
Adoptions/Rescues	1,130.00	1,153.00	1,176.00
Animal Control Calls/Complaints	2,200.00	2,244.00	2,289.00
Citations Given	85.00	87.00	89.00
Euthanasia	128.00	131.00	134.00
Intakes/Housing of Homeless Animals	1,543.00	1,574.00	1,605.00
Rescue/Transfer: Dog / Cat	465.00	474.00	483.00
Return to Owners	227.00	232.00	237.00

This department keeps performance measures on a calendar year. FY2025 and FY2026 are projected.

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 943,130	$ 1,259,450	$ 1,665,126
Total General Fund	**943,130**	**1,259,450**	**1,665,126**
Capital Projects Funds			
Capital Projects Fund	24,405	-	-
Capital Projects Multi-Year Fund	-	-	77,100
Total Capital Projects Funds	**24,405**	**-**	**77,100**
Total Governmental Funds	**967,535**	**1,259,450**	**1,742,226**
Proprietary Funds			
Internal Service Funds			
Fleet Fund	-	28,000	-
Total Internal Service Funds	**-**	**28,000**	**-**
Total Proprietary Funds	**-**	**28,000**	**-**
Total Animal Control	**$ 967,535**	**$ 1,287,450**	**$ 1,742,226**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 799,130	$ 1,045,798	$ 1,203,007
Purchased Services	67,272	53,439	54,639
Supplies	76,728	98,024	112,822
Capital Outlay	24,405	28,000	77,100
Interfund/Departmental Charges	-	62,189	294,658
Total Expenditures	**$ 967,535**	**$ 1,287,450**	**$ 1,742,226**

Department Capital Budget

Founding Source		FY2026 Amount
Capital Projects MY Fund	$	77,100
Total Budget	**$**	**77,100**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Animal Control			
Administrative Technician	1.0	1.0	1.0
Animal Control Officer	9.0	9.0	9.0
Animal Services Director	1.0	1.0	1.0
Animal Services Supervisor	1.0	1.0	1.0
Veterinarian	2.0	1.0	1.0
Veterinarian Technician	-	1.0	1.0
Total Animal Control	**14.0**	**14.0**	**14.0**

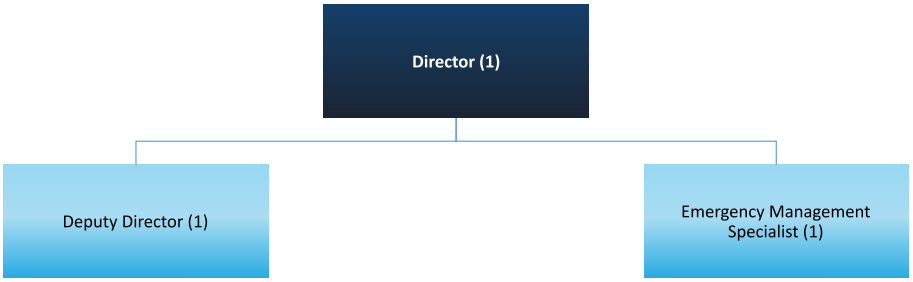
EMERGENCY MANAGEMENT/HOMELAND SECURITY AGENCY (3920)

Mission Statement

Glynn County Emergency Management & Homeland Security Agency is dedicated to serve as a strategic partner to support the mission of the Board of Commissioners. To support the community with an all-hazard approach to prevention, preparedness, response, mitigation, and recovery, thereby helping citizens prepare for, respond to, recover from, and mitigate the impacts of disasters.

Department Org Chart

Emergency Management/Homeland Security Agency



Goals and Objectives

Goal 1: Develop and improve the Emergency Operations plans.

Objective 1: Actively participating with drills, tabletops, functional, full-scale exercises, and real events that affect Glynn County by:

a. Developing a multi-agency exercise and training team

b. Acting as the coordinator for the Glynn County Incident Management Team

c. Continuing to support the participation in the Local Emergency Planning Committee's meetings.

Goal 2: Improve the communications availability with the public.

Objective 1: Providing public safety education programs and attending public awareness events to distribute public relations literature.

Objective 2: Conducting and attending drills, tabletops, functional and full-scale exercises, and other public broadcasts.

Objective 3: Leading the Community Emergency Response team (CERT) to encourage personal preparedness.

Goal 3: Improve and update the Emergency Response and Recovery operations plans outlining Re-Entry operations.

Objective 1: Providing necessary training to local citizens to be storm spotters and maintain Glynn County's status as a "Storm Ready" County.

Objective 2: Working with the GIS department to develop and update usable maps and indexes of specific areas.

Objective 3: Identifying the number of mutual-aid personnel needed to respond to catastrophic events and identifying assignments.

Goal 4: Maintain a current and active list of transportation needs for Glynn County's affected population that may require evacuation transportation.

Objective 1: Assessing the needs structure for segments of the population that report needing transportation for the new year.

Description

We engage in continuous risk assessment, public education, and community outreach to ensure our residents are informed and equipped to handle emergencies.

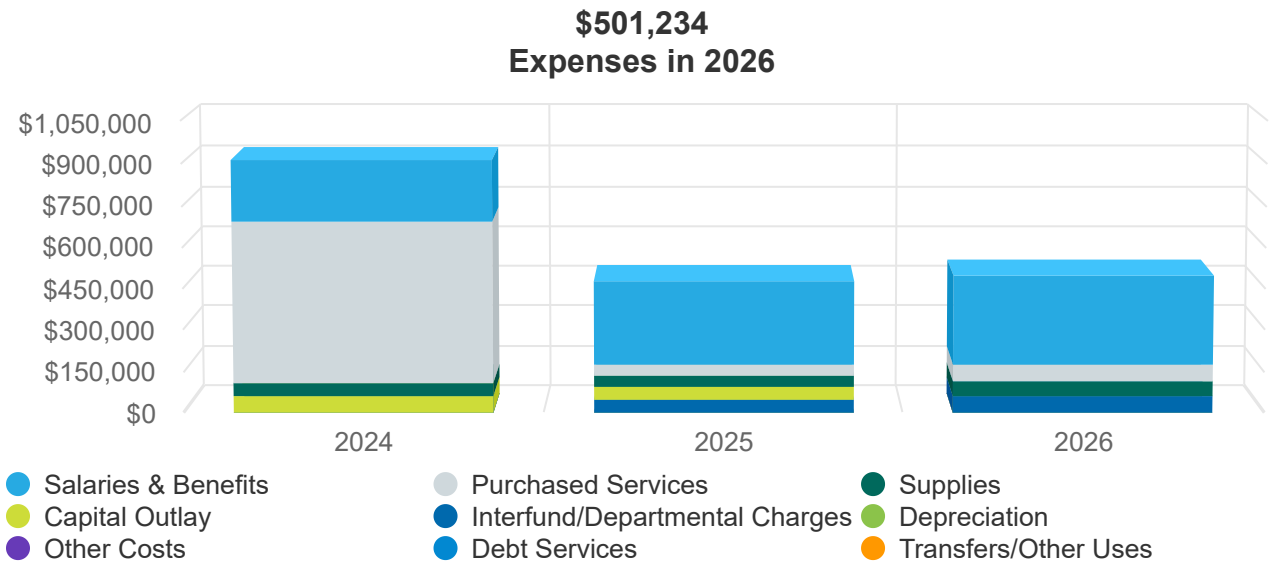
Engineering Management Performance Measures

Name	FY2024	FY2025	FY2026
Conduct a minimum of 30 community engagement activities annually.	N/A	Achieved	Achieved
Conduct two Community Emergency Response Team (C.E.R.T.) training courses to address the imperative need for enhancing community resilience.	N/A	On Track	On Track
Create and revise emergency management plans to synchronize with the distinctive needs and characteristics of Glynn County, emphasizing the goal or safeguarding individuals from potential hazards that could impact our region.	N/A	Achieved	Achieved
Implement and evaluate at least four multi-agency exercises annually.	N/A	On Track	On Track

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 883,595	$ 431,792	$ 440,210
Total General Fund	**883,595**	**431,792**	**440,210**
Special Revenue Funds	-	-	61,024
Capital Projects Funds			
Capital Projects Fund	31,753	-	-
Total Capital Projects Funds	**31,753**	**-**	**-**
Total Governmental Funds	**915,348**	**431,792**	**501,234**
Proprietary Funds			
Internal Service Funds			
Fleet Fund	-	45,000	-
Total Internal Service Funds	**-**	**45,000**	**-**
Total Proprietary Funds	**-**	**45,000**	**-**
Total Emergency Management	**$ 915,348**	**$ 476,792**	**$ 501,234**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 220,405	$ 299,643	$ 326,807
Purchased Services	584,355	41,531	57,766
Supplies	47,260	40,950	53,400
Capital Outlay	63,328	45,000	-
Interfund/Departmental Charges	-	49,668	63,261
Total Expenditures	**$ 915,348**	**$ 476,792**	**$ 501,234**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Emergency Management			
Deputy Director, Emergency Management and Homeland Security	1.0	1.0	1.0
Director, Emergency Management and Homeland Security	1.0	1.0	1.0
EMA Specialist	-	1.0	1.0
Total Emergency Management	**2.0**	**3.0**	**3.0**



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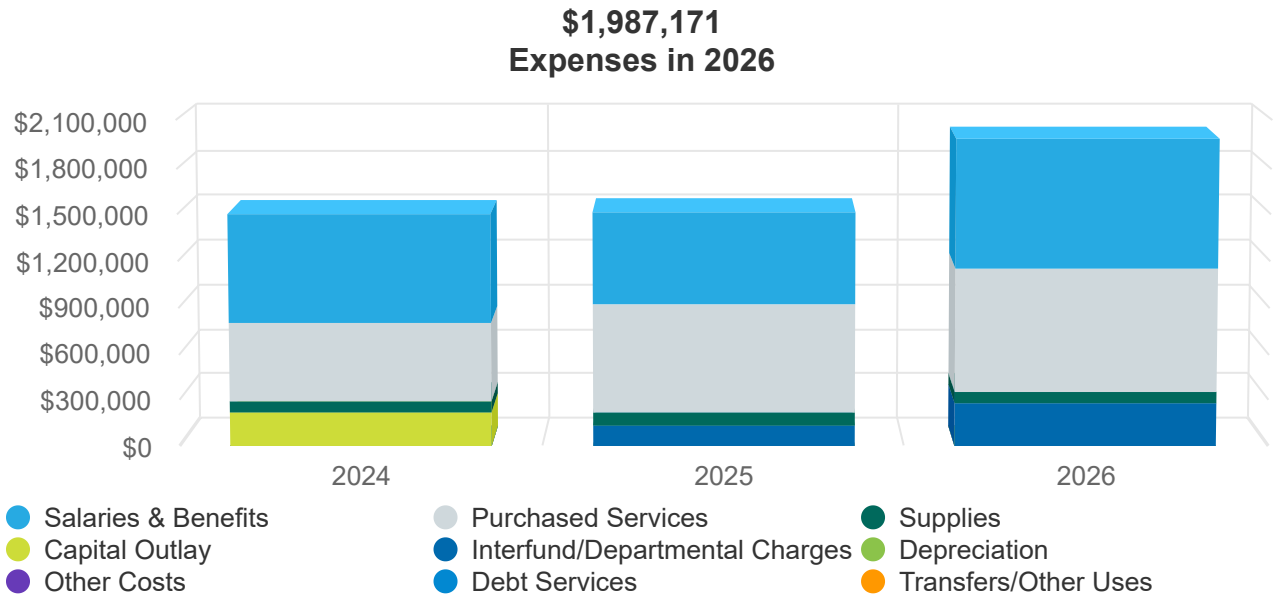
Public Works

PUBLIC WORKS ADMINISTRATION (4100)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,219,997	$ 1,428,618	$ 1,987,171
Total General Fund	**1,219,997**	**1,428,618**	**1,987,171**
Special Revenue Funds			
Accommodation Excise Tax Fund	83,118	92,000	-
Total Special Revenue Funds	**83,118**	**92,000**	**-**
Capital Projects Funds			
Capital Projects Fund	201,918	-	-
Total Capital Projects Funds	**201,918**	**-**	**-**
Total Governmental Funds	**1,505,033**	**1,520,618**	**1,987,171**
Total Public Works Administration	**$ 1,505,033**	**$ 1,520,618**	**$ 1,987,171**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 698,318	$ 592,114	$ 833,253
Purchased Services	521,267	709,343	807,043
Supplies	73,013	81,250	63,250
Capital Outlay	212,435	-	-
Interfund/Departmental Charges	-	137,911	283,625
Total Expenditures	**$ 1,505,033**	**$ 1,520,618**	**$ 1,987,171**

Full-Time Equivalent 3 Year Comparison by Position

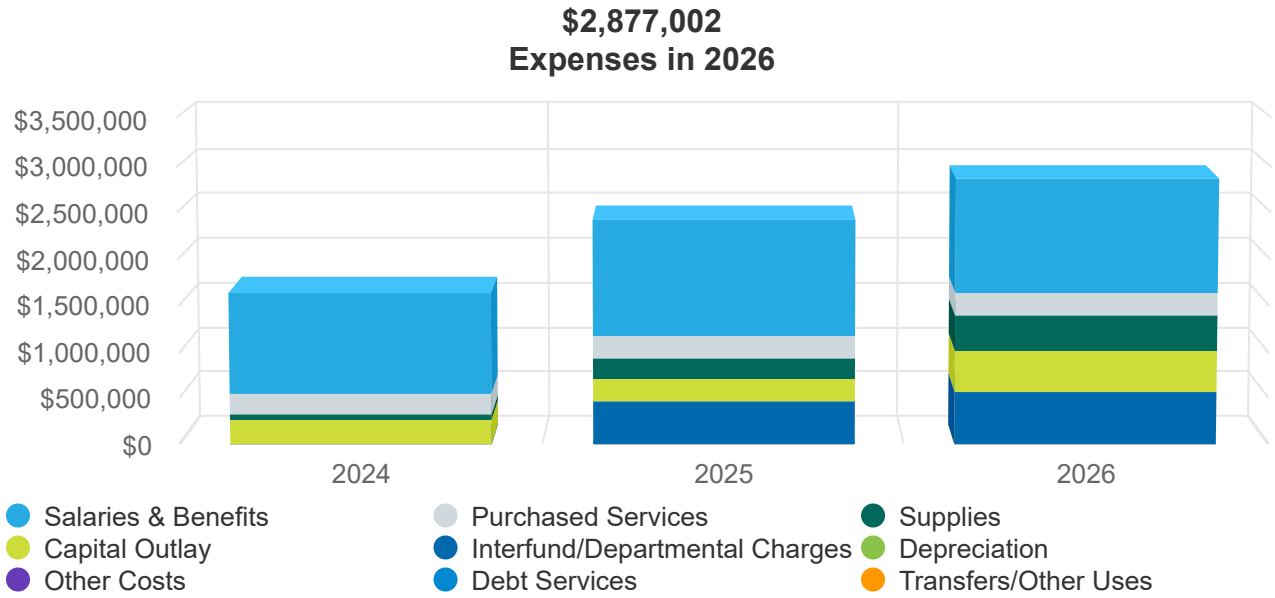
	FY2024	FY2025	FY2026
Public Works Administration			
Accountant	1.0	1.0	1.0
Administrative Supervisor	1.0	-	-
Administrative Assistant	-	1.0	1.0
Administrative Technician	2.0	1.0	1.0
Construction Inspector	2.0	-	-
Director. Public Works	1.0	1.0	1.0
Right of Way Maintenance Superintendent	-	1.0	1.0
Transportation Division Manager - PW	-	1.0	1.0
Right-of-Way Coordinator	-	1.0	1.0
Engineer II	1.0	-	-
Engineering Technician	3.0	-	-
Maintenance Worker	1.0	-	-
Manager, Engineering Div.	1.0	-	-
Supervisor, Engineering	1.0	-	-
Total Public Works Administration	**14.0**	**7.0**	**7.0**

HIGHWAYS AND STREETS (4200)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,355,666	$ 2,128,515	$ 2,327,002
Total General Fund	**1,355,666**	**2,128,515**	**2,327,002**
Special Revenue Funds			
Accommodation Excise Tax Fund	190,904	50,400	100,000
Total Special Revenue Funds	**190,904**	**50,400**	**100,000**
Capital Projects Funds			
Capital Projects Fund	83,811	70,000	-
Fleet Capital Multi-Year Fund	-	-	450,000
Total Capital Projects Funds	**83,811**	**70,000**	**450,000**
Total Governmental Funds	**1,630,381**	**2,248,915**	**2,877,002**
Proprietary Funds			
Internal Service Funds			
Fleet Fund	-	175,000	-
Total Internal Service Funds	**-**	**175,000**	**-**
Total Proprietary Funds	**-**	**175,000**	**-**
Total Highways and Streets	**$ 1,630,381**	**$ 2,423,915**	**$ 2,877,002**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,088,123	$ 1,255,596	$ 1,246,645
Purchased Services	209,995	237,400	240,000
Supplies	74,226	226,250	372,750
Capital Outlay	258,038	245,000	450,000
Interfund/Departmental Charges	-	459,669	567,607
Total Expenditures	**$ 1,630,382**	**$ 2,423,915**	**$ 2,877,002**

Department Capital Budget

Founding Source	FY2026 Amount
Fleet Capital MY Fund	
Replacement Public Works Truck	$ 315,000
Public Works replacement UTV	30,000
Public Works Right of Way Mowing Tractor Replacement	105,000
Total Fleet Capital MY Fund	**450,000**
Total Budget	**$ 450,000**

Full-Time Equivalent 3 Year Comparison by Position

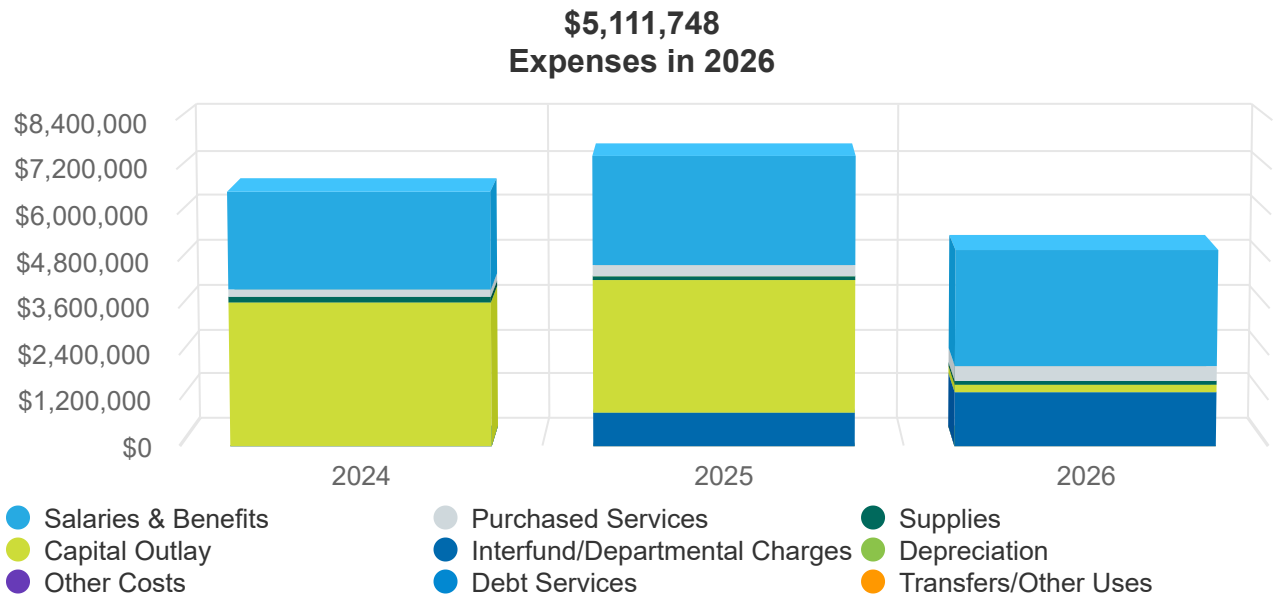
	FY2024	FY2025	FY2026
Highways and Streets			
Crew leader	1.0	1.0	1.0
Equipment Operator	8.0	8.0	8.0
Maintenance Worker	6.0	10.0	10.0
Trades Worker	-	1.0	1.0
Public Works Supervisor	2.0	1.0	1.0
Total Highways and Streets	**17.0**	**21.0**	**21.0**

DRAINAGE (4250)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 2,855,615	$ 4,074,693	$ 4,911,748
Total General Fund	**2,855,615**	**4,074,693**	**4,911,748**
Special Revenue Funds			
ARPA - American Rescue Plan Fund	1,861,961	550,000	-
Grant Fund	55,080	2,906,250	-
Total Special Revenue Funds	**1,917,041**	**3,456,250**	**-**
Capital Projects Funds			
Capital Projects Fund	1,815,019	-	-
Fleet Capital Multi-Year Fund	-	-	200,000
Total Capital Projects Funds	**1,815,019**	**-**	**200,000**
Total Governmental Funds	**6,587,675**	**7,530,943**	**5,111,748**
Total Drainage	**$ 6,587,675**	**$ 7,530,943**	**$ 5,111,748**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 2,513,029	$ 2,798,076	$ 3,005,698
Purchased Services	208,198	319,000	400,000
Supplies	141,466	100,500	95,500
Capital Outlay	3,724,984	3,456,250	200,000
Interfund/Departmental Charges	-	857,117	1,410,550
Total Expenditures	**$ 6,587,677**	**$ 7,530,943**	**$ 5,111,748**

Fund Capital Budget

Founding Source		FY2026 Amount
Fleet Capital MY Fund		
550 Chassis with Dump Bed Replacements (2)	$	200,000
Total Fleet Capital MY Fund		**200,000**
Total Budget	**$**	**200,000**

Full-Time Equivalent 3 Year Comparison by Position

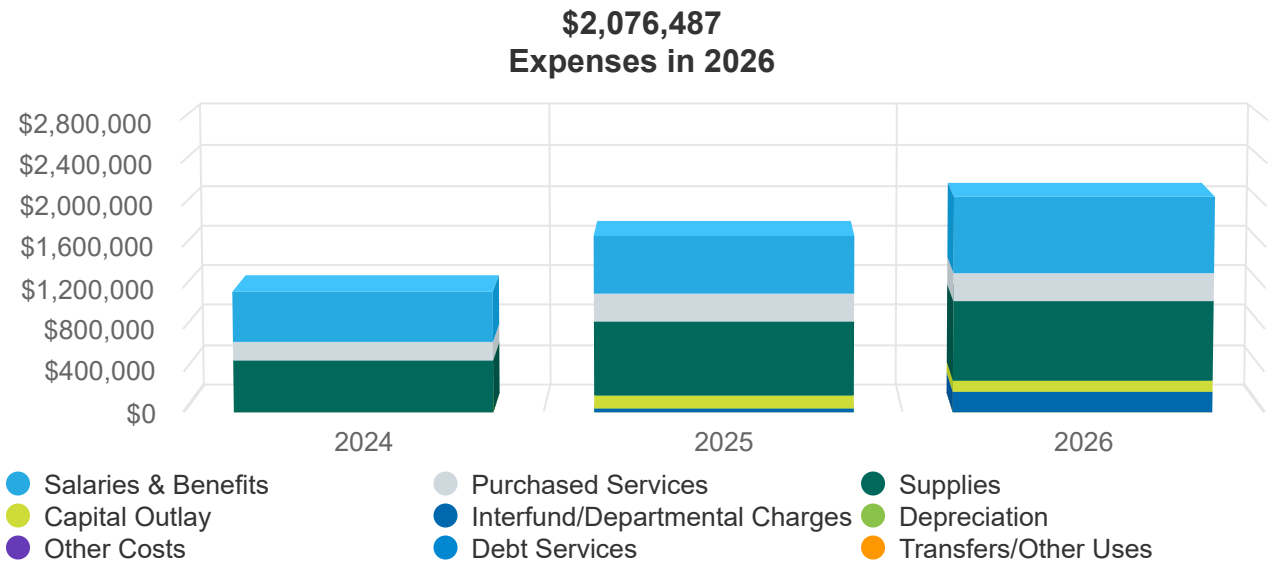
	FY2024	FY2025	FY2026
Drainage			
Crew Leader Part-time	1.0	1.0	1.0
Utility Pole Locator	-	1.0	1.0
Lead Operator - Public Works	-	1.0	1.0
Equipment Operator	19.5	17.5	17.5
Maintenance Worker	9.0	8.0	8.0
Public Works Supervisor	5.0	5.0	5.0
Roads and Drainage Engineer	1.0	-	-
Trades Worker	2.0	2.0	2.0
Total Drainage	**37.5**	**35.5**	**35.5**

TRAFFIC ENGINEERING (4270)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,174,253	$ 1,574,075	$ 1,956,487
Total General Fund	**1,174,253**	**1,574,075**	**1,956,487**
Special Revenue Funds			
Accommodation Excise Tax Fund	-	40,000	-
Accommodation Excise Tax Multi-Year	-	-	25,000
Total Special Revenue Funds	**-**	**40,000**	**25,000**
Capital Projects Funds			
Capital Projects Fund	-	84,000	-
Capital Projects Multi-Year Fund	-	-	95,000
Total Capital Projects Funds	**-**	**84,000**	**95,000**
Total Governmental Funds	**1,174,253**	**1,698,075**	**2,076,487**
Total Traffic Engineering	**$ 1,174,253**	**$ 1,698,075**	**$ 2,076,487**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 496,422	$ 548,919	$ 736,258
Purchased Services	172,171	265,896	265,896
Supplies	505,659	718,038	765,700
Capital Outlay	-	124,000	120,000
Interfund/Departmental Charges	-	41,222	188,633
Total Expenditures	**$ 1,174,252**	**$ 1,698,075**	**$ 2,076,487**

Department Capital Budget

Founding Source		FY2026 Amount
Accommodation Excise Tax MY		
LED Speed Limit Signs	$	25,000
Total Accommodation Excise Tax MY		**25,000**
Capital Projects MY Fund		
Traffic Signal UPS (Auxiliary Power Supply) Phase 2 of 3		95,000
Total Capital Projects MY Fund		**95,000**
Total Budget	**$**	**120,000**

Full-Time Equivalent 3 Year Comparison by Position

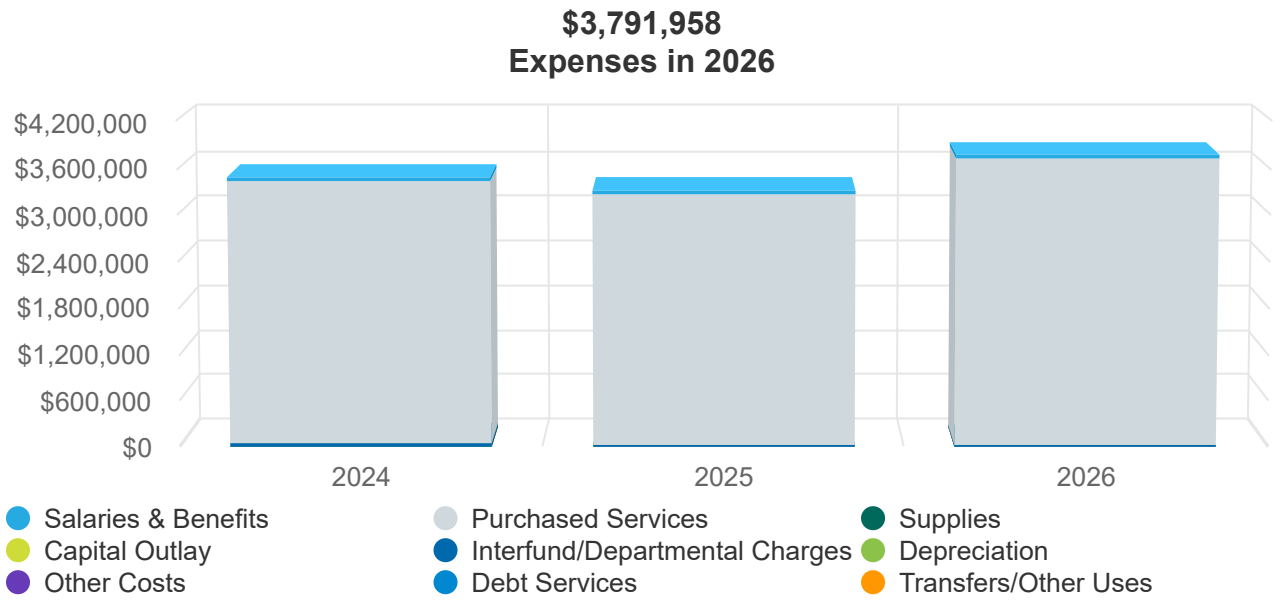
	FY2024	FY2025	FY2026
Traffic Engineering			
Maintenance Worker	-	1.0	1.0
Traffic Division Manager	1.0	1.0	1.0
Traffic Signal Technician	6.0	5.0	5.0
Total Traffic Engineering	**7.0**	**7.0**	**7.0**

SOLID WASTE COLLECTION (4520)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Proprietary Funds			
Enterprise Funds			
Solid Waste Fund	$ 3,495,428	$ 3,326,896	$ 3,791,958
Total Enterprise Funds	**3,495,428**	**3,326,896**	**3,791,958**
Total Proprietary Funds	**3,495,428**	**3,326,896**	**3,791,958**
Total Solid Waste Collection	**$ 3,495,428**	**$ 3,326,896**	**$ 3,791,958**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 36,999	$ 44,092	$ 55,647
Purchased Services	3,413,429	3,255,332	3,715,120
Interfund/Departmental Charges	45,000	27,472	21,191
Total Expenditures	**$ 3,495,428**	**$ 3,326,896**	**$ 3,791,958**

Full-Time Equivalent 3 Year Comparison by Position

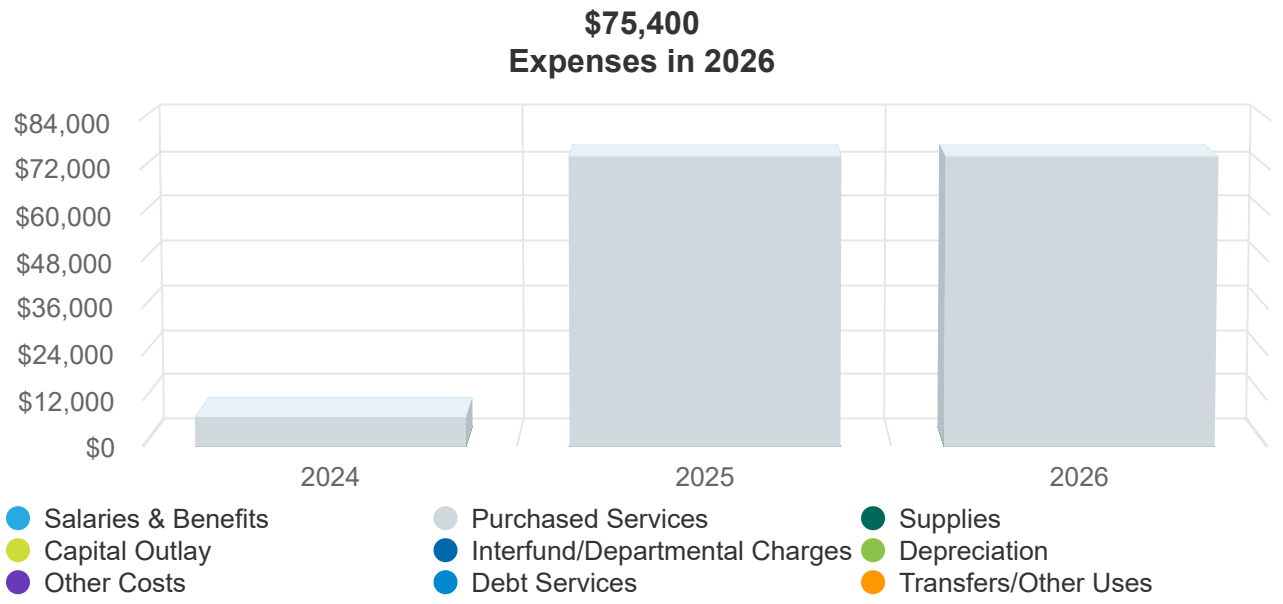
	FY2024	FY2025	FY2026
Solid Waste Collection			
Equipment Operator	0.5	0.5	0.5
Total Solid Waste Collection	**0.5**	**0.5**	**0.5**

SOLID WASTE DISPOSAL (4530)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Proprietary Funds			
Enterprise Funds			
Solid Waste Fund	$ 7,543	$ 75,400	$ 75,400
Total Enterprise Funds	**7,543**	**75,400**	**75,400**
Total Proprietary Funds	**7,543**	**75,400**	**75,400**
Total Solid Waste Disposal	**$ 7,543**	**$ 75,400**	**$ 75,400**

Department Budget by Expense Type



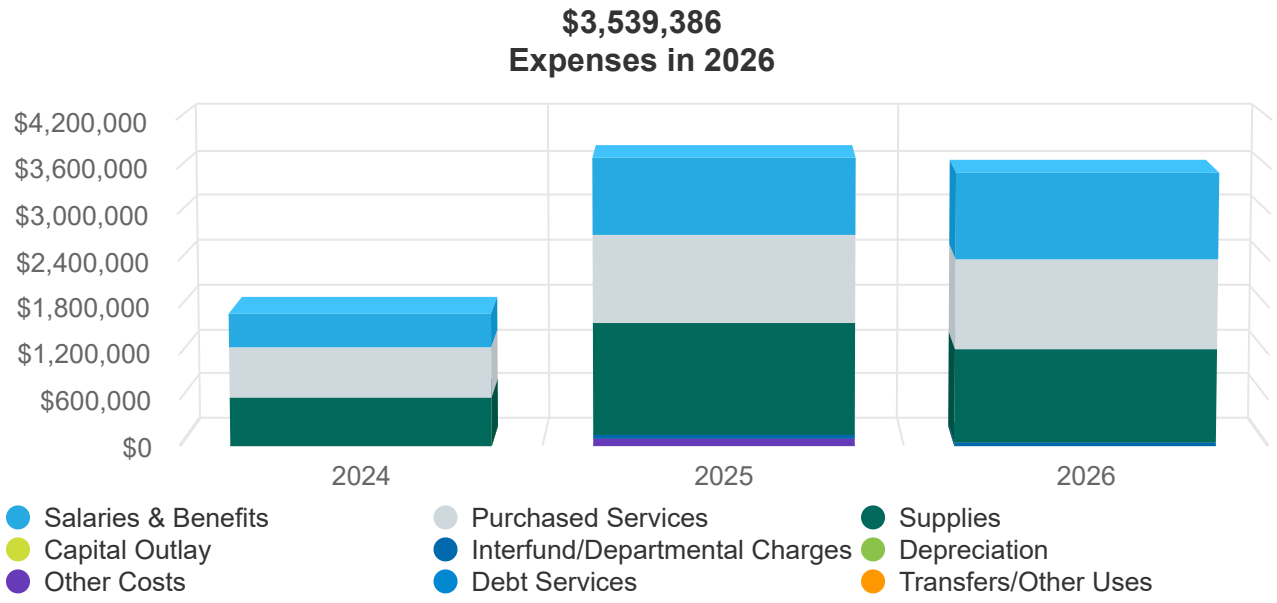
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 7,543	$ 75,400	$ 75,400
Total Expenditures	**$ 7,543**	**$ 75,400**	**$ 75,400**

FLEET MAINTENANCE (4900)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,683,809	$ -	$ -
Total General Fund	**1,683,809**	**-**	**-**
Capital Projects Funds			
IT Projects Multi-Year Fund	-	-	20,000
Total Capital Projects Funds	**-**	**-**	**20,000**
Total Governmental Funds	**1,683,809**	**-**	**20,000**
Proprietary Funds			
Enterprise Funds			
Solid Waste Fund	28,823	-	-
Total Enterprise Funds	**28,823**	**-**	**-**
Internal Service Funds			
Fleet Fund	-	3,735,060	3,519,386
Total Internal Service Funds	**-**	**3,735,060**	**3,519,386**
Total Proprietary Funds	**28,823**	**3,735,060**	**3,519,386**
Total Fleet Maintenance	**$ 1,712,631**	**$ 3,735,060**	**$ 3,539,386**

Department Budget by Expense Type



Fleet Maintenance (4900)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 426,882	$ 991,191	$ 1,113,872
Purchased Services	648,985	1,148,931	1,165,350
Supplies	636,764	1,456,143	1,203,700
Capital Outlay	-	-	20,000
Interfund/Departmental Charges	-	53,329	36,464
Other Costs	-	85,466	-
Total Expenditures	**$ 1,712,631**	**$ 3,735,060**	**$ 3,539,386**

Department Capital Budget

Founding Source	FY2026 Amount
IT Projects MY Fund	
Faster for Fleet Operation and Management	$ 20,000
Total IT Projects MY Fund	**20,000**
Total Budget	**$ 20,000**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Fleet Maintenance			
Fleet Maintenance Supervisor	1.0	-	-
Manager Fleet Maintenance	1.0	-	-
Mechanic	2.9	10.0	10.0
Internal Services Division Manager - Public Works	-	0.5	0.5
Parts Room Supervisor	-	1.0	1.0
Parts Room Attendant	-	1.0	1.0
Fleet Maintenance Superintendent	-	1.0	1.0
Parts Room Manager	1.0	-	-
Total Fleet Maintenance	**5.9**	**13.5**	**13.5**



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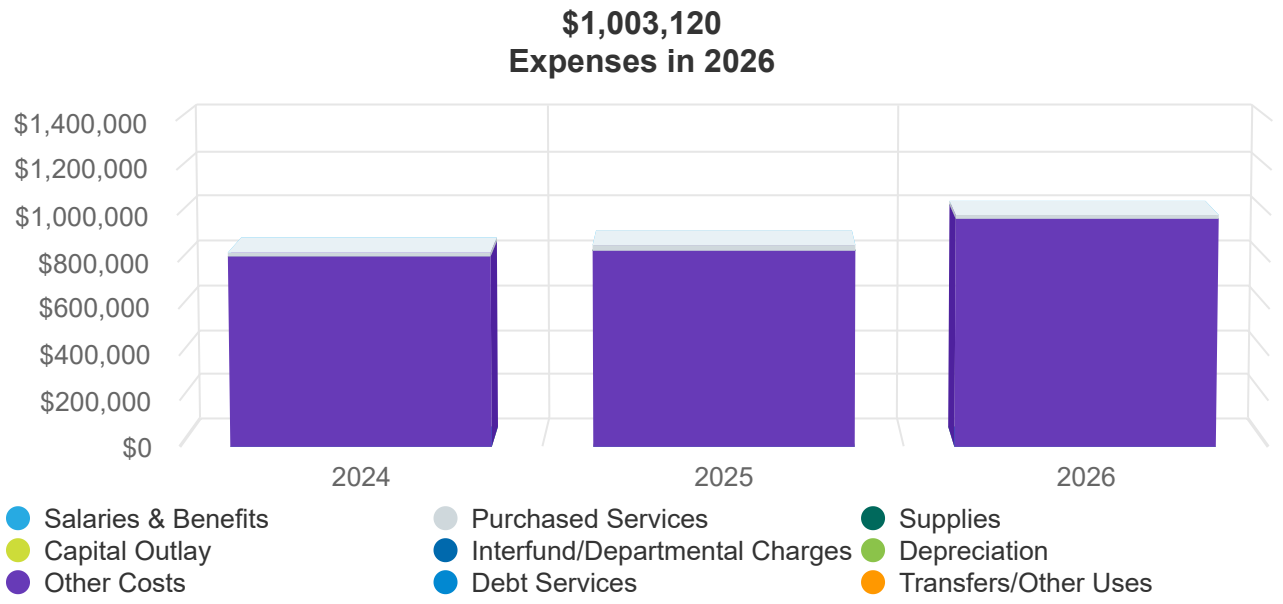
Health & Welfare

HEALTH & WELFARE (5000)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 843,907	$ 870,120	$ 1,003,120
Total General Fund	**843,907**	**870,120**	**1,003,120**
Total Governmental Funds	**843,907**	**870,120**	**1,003,120**
Total Health & Welfare	**$ 843,907**	**$ 870,120**	**$ 1,003,120**

Department Budget by Expense Type



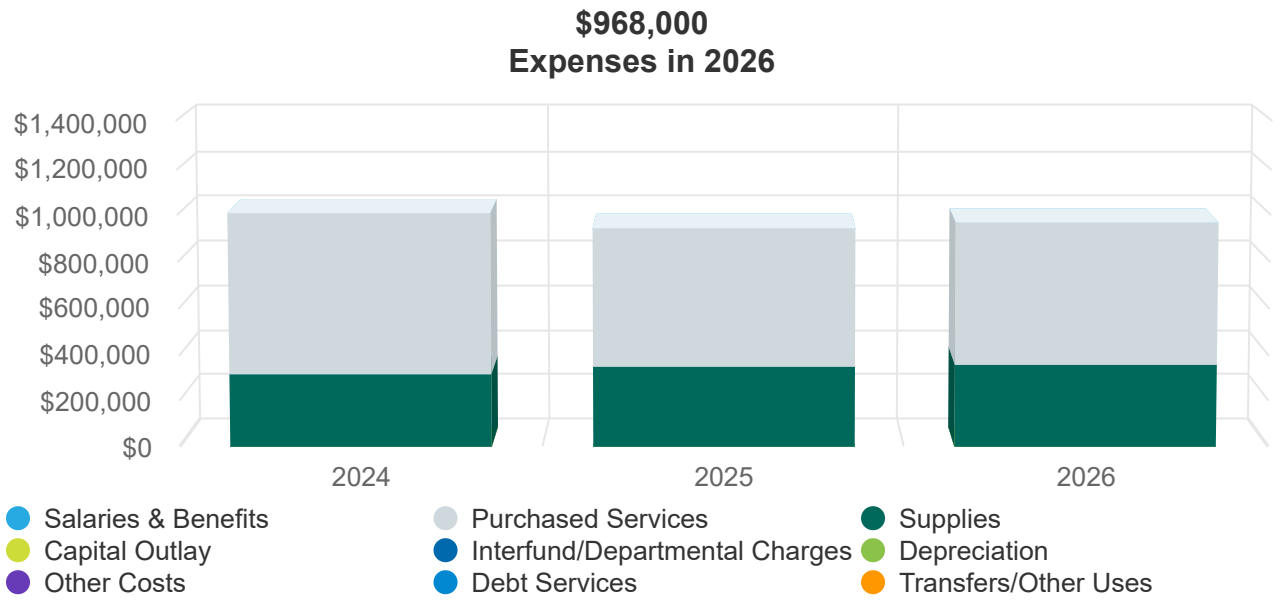
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 16,941	$ 19,500	$ 19,500
Other Costs	826,966	850,620	983,620
Total Expenditures	**$ 843,907**	**$ 870,120**	**$ 1,003,120**

MOSQUITO CONTROL (5144)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,008,561	$ 949,000	$ 968,000
Total General Fund	**1,008,561**	**949,000**	**968,000**
Total Governmental Funds	**1,008,561**	**949,000**	**968,000**
Total Mosquito Control	**$ 1,008,561**	**$ 949,000**	**$ 968,000**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 692,114	$ 599,000	$ 611,000
Supplies	316,447	350,000	357,000
Total Expenditures	**$ 1,008,561**	**$ 949,000**	**$ 968,000**



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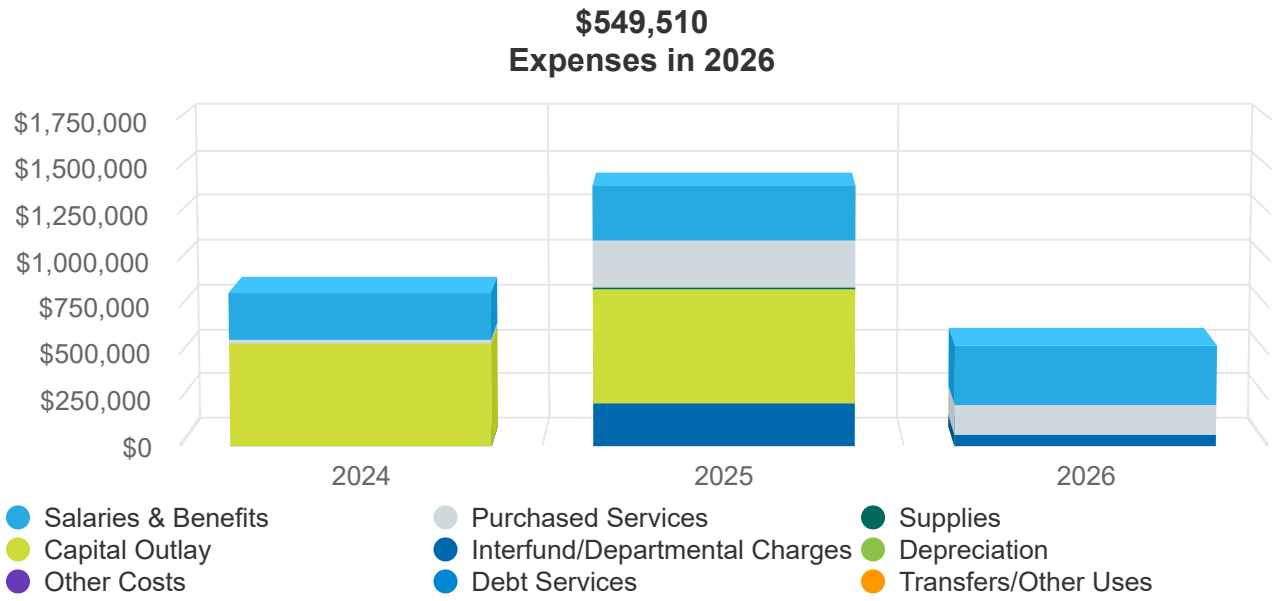
Culture & Recreation

RECREATION ADMINISTRATION (6110)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 270,733	$ 319,335	$ 514,510
Total General Fund	**270,733**	**319,335**	**514,510**
Special Revenue Funds			
Accommodation Excise Tax Fund	-	832,000	35,000
Total Special Revenue Funds	**-**	**832,000**	**35,000**
Capital Projects Funds			
Capital Projects Fund	555,160	25,000	-
Total Capital Projects Funds	**555,160**	**25,000**	**-**
Total Governmental Funds	**825,893**	**1,176,335**	**549,510**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	225,000	-
Total Internal Service Funds	**-**	**225,000**	**-**
Total Proprietary Funds	**-**	**225,000**	**-**
Total Recreation Administration	**$ 825,893**	**$ 1,401,335**	**$ 549,510**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 250,864	$ 289,818	$ 330,091
Purchased Services	14,112	255,013	156,273
Supplies	5,758	3,200	4,800
Capital Outlay	555,160	622,000	-
Interfund/Departmental Charges	-	231,304	58,346
Total Expenditures	**$ 825,894**	**$ 1,401,335**	**$ 549,510**

Full-Time Equivalent 3 Year Comparison by Position

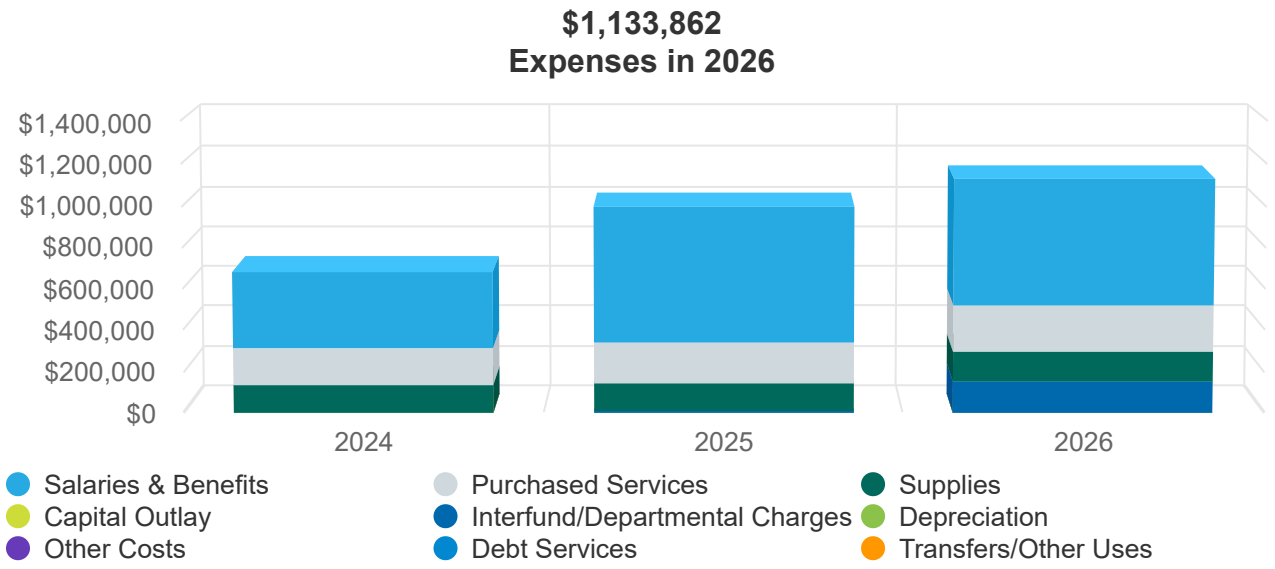
	FY2024	FY2025	FY2026
Recreation Administration			
Administrative Secretary	-	1.0	1.0
Director, Recreation	1.0	1.0	1.0
Programs Analyst	1.0	1.0	1.0
Recreation Specialist - Part-time	-	1.0	1.0
Total Recreation Administration	**2.0**	**4.0**	**4.0**

PARTICIPATION RECREATION (6120)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 677,788	$ 992,692	$ 1,133,862
Total General Fund	**677,788**	**992,692**	**1,133,862**
Total Governmental Funds	**677,788**	**992,692**	**1,133,862**
Total Participation Recreation	**$ 677,788**	**$ 992,692**	**$ 1,133,862**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 365,959	$ 648,659	$ 610,539
Purchased Services	173,921	200,235	231,000
Supplies	137,908	136,220	142,520
Interfund/Departmental Charges	-	7,578	149,803
Total Expenditures	**$ 677,788**	**$ 992,692**	**$ 1,133,862**

Full-Time Equivalent 3 Year Comparison by Position

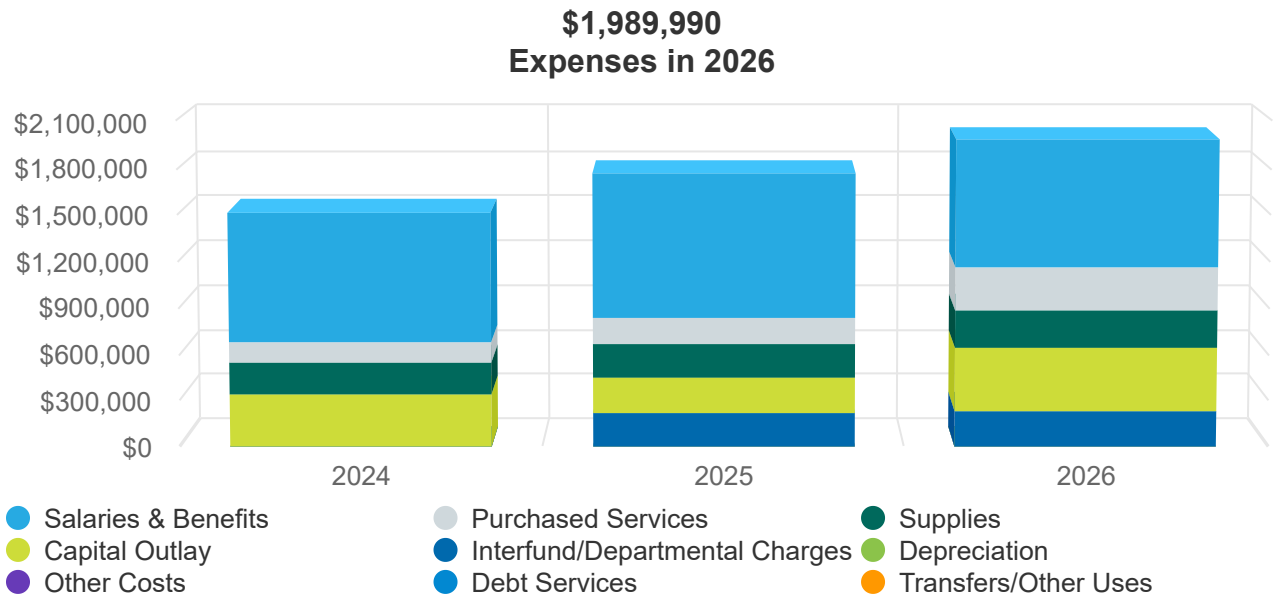
	FY2024	FY2025	FY2026
Participation Recreation			
Recreation Program Coordinator	2.0	4.0	4.0
Recreation Program Manager	-	1.0	1.0
Recreation Specialist	3.0	3.0	3.0
Total Participation Recreation	**5.0**	**8.0**	**8.0**

SPORT FACILITIES (6130)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,170,068	$ 1,458,808	$ 1,569,990
Total General Fund	**1,170,068**	**1,458,808**	**1,569,990**
Special Revenue Funds			
Accommodation Excise Tax Fund	132,697	130,000	-
Accommodation Excise Tax Multi-Year	-	-	250,000
Total Special Revenue Funds	**132,697**	**130,000**	**250,000**
Capital Projects Funds			
Capital Projects Fund	209,018	-	-
Fleet Capital Multi-Year Fund	-	-	170,000
Total Capital Projects Funds	**209,018**	**-**	**170,000**
Total Governmental Funds	**1,511,783**	**1,588,808**	**1,989,990**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	80,000	-
Fleet Fund	-	100,000	-
Total Internal Service Funds	**-**	**180,000**	**-**
Total Proprietary Funds	**-**	**180,000**	**-**
Total Sport Facilities	**$ 1,511,783**	**$ 1,768,808**	**$ 1,989,990**

Department Budget by Expense Type



Sport Facilities (6130)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 827,938	$ 927,750	$ 826,859
Purchased Services	137,149	168,970	276,645
Supplies	204,981	227,840	237,840
Capital Outlay	341,715	230,000	420,000
Interfund/Departmental Charges	-	214,248	228,646
Total Expenditures	**$ 1,511,783**	**$ 1,768,808**	**$ 1,989,990**

Department Capital Budget

Founding Source	FY2026 Amount
Accommodation Excise Tax MY	
Mallery Park Improvements	$ 200,000
Tennis Court Resurfacing Project	50,000
Total Accommodation Excise Tax MY	**250,000**
Fleet Capital MY Fund	
TORO Mower Replacement	50,000
Truck Replacement	80,000
Utility Vehicle Replacement	40,000
Total Fleet Capital MY Fund	**170,000**
Total Budget	**$ 420,000**

Full-Time Equivalent 3 Year Comparison by Position

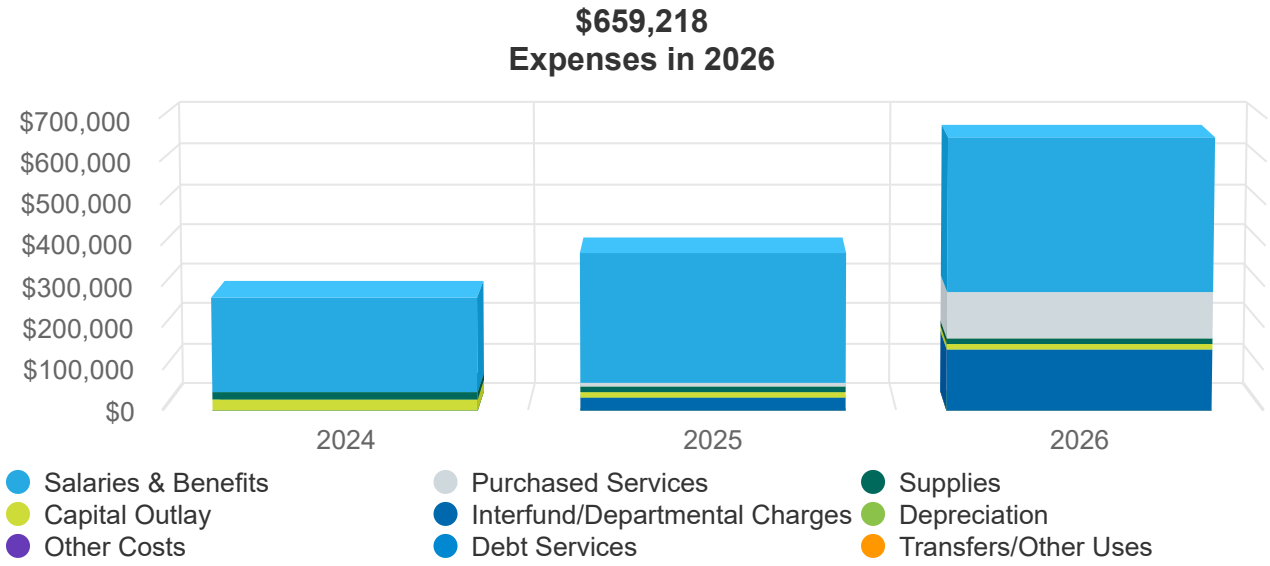
	FY2024	FY2025	FY2026
Sport Facilities			
Crew Leader	2.0	3.0	3.0
Maintenance Worker	6.0	7.0	7.0
Park Coordinator	1.0	-	-
Park Services Division Manager	1.0	-	-
Recreation Program Manager	1.0	1.0	1.0
Recreation Services Division Chief	1.0	2.0	2.0
Total Sport Facilities	**12.0**	**13.0**	**13.0**

BEACH (6181)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Accommodation Excise Tax Fund	$ 265,802	$ 367,384	$ 646,218
Total Special Revenue Funds	**265,802**	**367,384**	**646,218**
Capital Projects Funds			
Capital Projects Fund	7,669	-	-
Fleet Capital Multi-Year Fund	-	-	13,000
Total Capital Projects Funds	**7,669**	**-**	**13,000**
Total Governmental Funds	**273,471**	**367,384**	**659,218**
Proprietary Funds			
Internal Service Funds			
Fleet Fund	-	15,000	-
Total Internal Service Funds	**-**	**15,000**	**-**
Total Proprietary Funds	**-**	**15,000**	**-**
Total Beach	**$ 273,471**	**$ 382,384**	**$ 659,218**

Department Budget by Expense Type



Beach (6181)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 227,541	$ 316,694	$ 370,583
Purchased Services	2,520	8,130	114,595
Supplies	15,528	10,950	11,755
Capital Outlay	27,883	15,000	13,000
Interfund/Departmental Charges	-	31,610	149,285
Total Expenditures	**$ 273,472**	**$ 382,384**	**$ 659,218**

Department Capital Budget

Founding Source	FY2026 Amount
Fleet Capital MY Fund	
Beach ATV	$ 13,000
Total Fleet Capital MY Fund	**13,000**
Total Budget	**$ 13,000**

Full-Time Equivalent 3 Year Comparison by Position

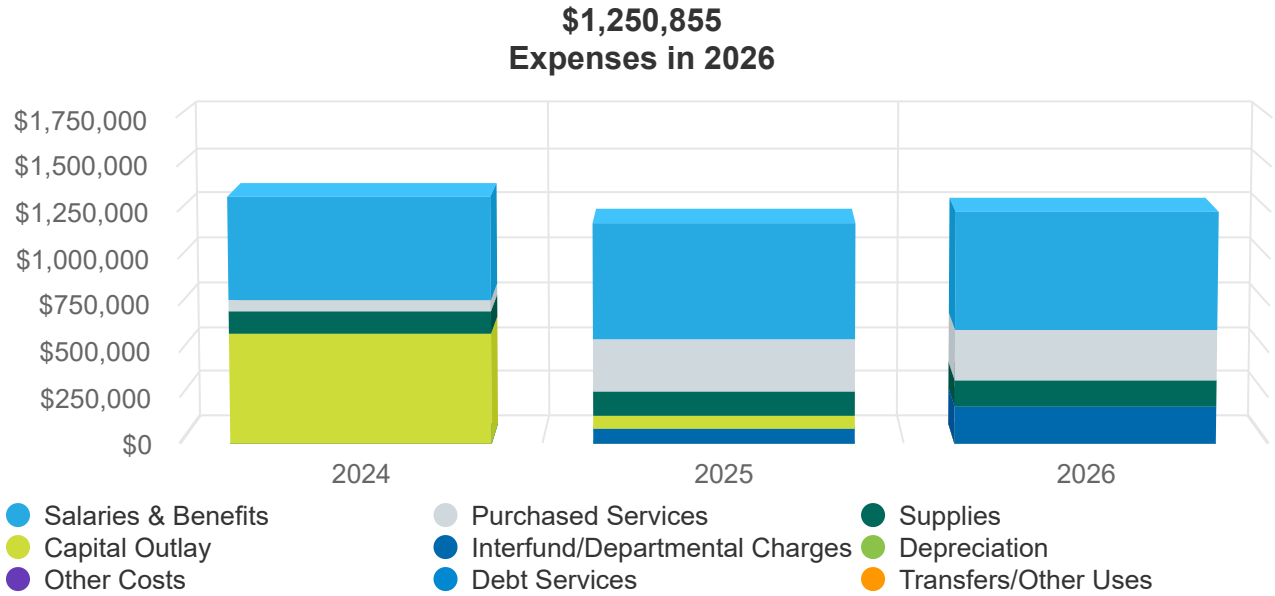
	FY2024	FY2025	FY2026
Beach			
Lifeguard - Seasonal	17.0	17.0	17.0
Recreation Program Manager	1.0	1.0	1.0
Senior Lifeguard - Seasonal	3.0	4.0	4.0
Total Beach	**21.0**	**22.0**	**22.0**

BLYTHE IS REGIONAL PARK (6182)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Blythe Island Park Development Fund	$ 34,470	$ 205,000	$ 153,000
Accommodation Excise Tax Fund	1,192,070	936,215	1,097,855
Total Special Revenue Funds	**1,226,540**	**1,141,215**	**1,250,855**
Capital Projects Funds			
Capital Projects Fund	113,230	-	-
Total Capital Projects Funds	**113,230**	**-**	**-**
Total Governmental Funds	**1,339,770**	**1,141,215**	**1,250,855**
Proprietary Funds			
Internal Service Funds			
Fleet Fund	-	50,000	-
Total Internal Service Funds	**-**	**50,000**	**-**
Total Proprietary Funds	**-**	**50,000**	**-**
Total Blythe Is. Regional Park	**$ 1,339,770**	**$ 1,191,215**	**$ 1,250,855**

Department Budget by Expense Type



Blythe IS. Regional Park (6182)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 563,698	$ 621,363	$ 637,413
Purchased Services	53,828	285,532	268,193
Supplies	130,088	131,100	143,600
Capital Outlay	592,156	70,000	-
Interfund/Departmental Charges	-	83,220	201,649
Total Expenditures	**$ 1,339,770**	**$ 1,191,215**	**$ 1,250,855**

Full-Time Equivalent 3 Year Comparison by Position

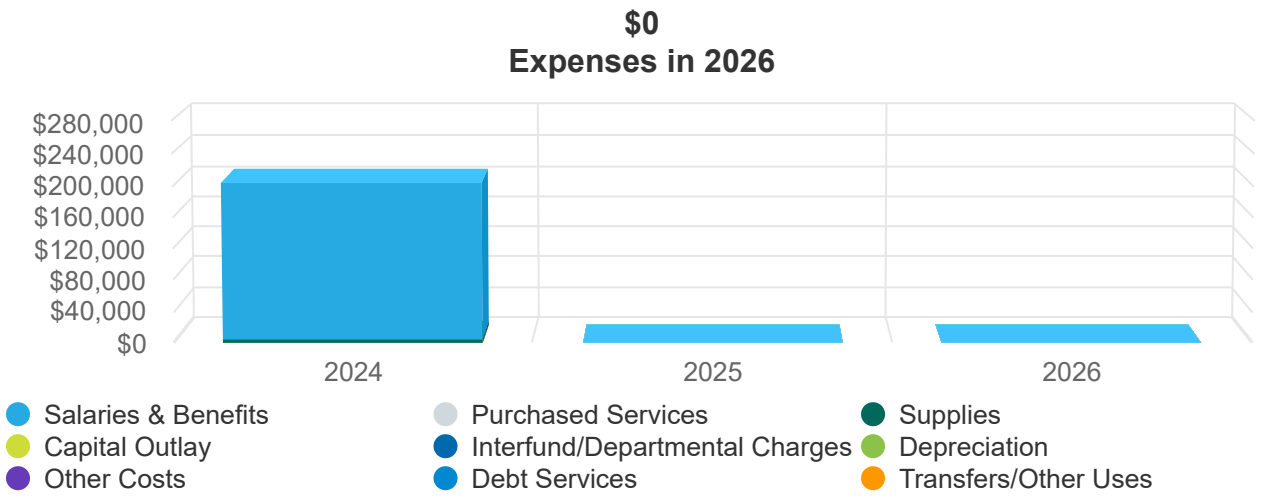
	FY2024	FY2025	FY2026
Blythe Is. Regional Park			
Administrative Technician	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0
Park Coordinator	2.0	2.0	2.0
Park Manager	1.0	1.0	1.0
Park Specialist	3.0	3.0	3.0
Recreation Site Attendant	1.0	1.0	1.0
Total Blythe Is. Regional Park	**9.0**	**9.0**	**9.0**

HOWARD COFFIN PARK (6183)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 203,709	$ -	$ -
Total General Fund	**203,709**	**-**	**-**
Total Governmental Funds	**203,709**	**-**	**-**
Total Howard Coffin Park	**$ 203,709**	**$ -**	**$ -**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 198,454	$ -	$ -
Purchased Services	429	-	-
Supplies	4,826	-	-
Total Expenditures	**$ 203,709**	**$ -**	**$ -**

Full-Time Equivalent 3 Year Comparison by Position

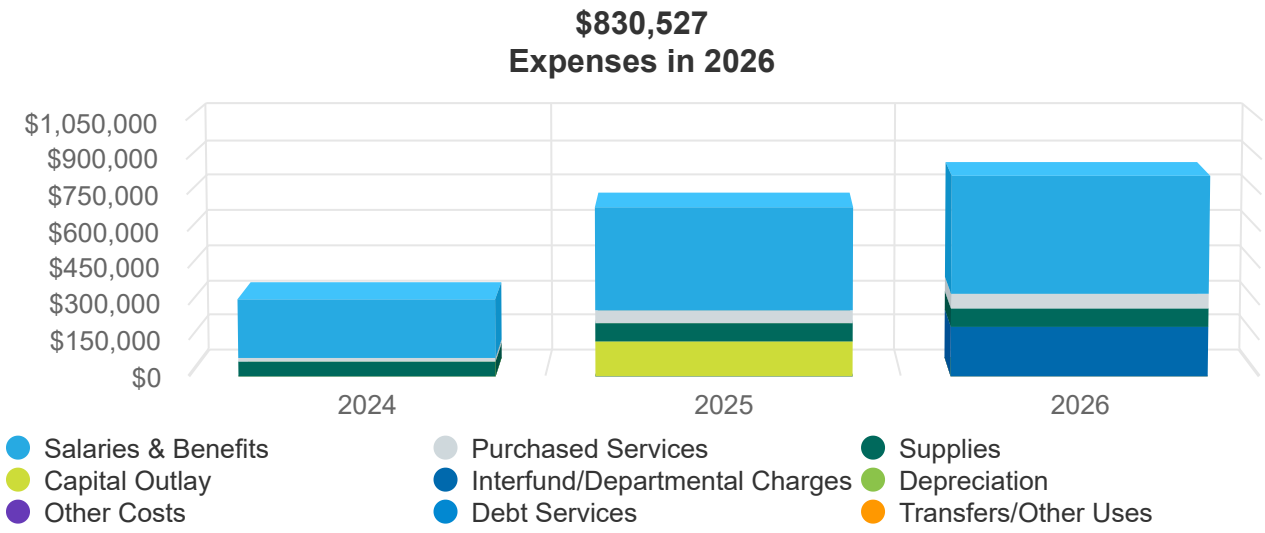
	FY2024	FY2025	FY2026
Howard Coffin Park			
Administrative Secretary	1.0	-	-
Crew Leader	1.0	-	-
Lifeguard - Seasonal	11.0	-	-
Maintenance Worker	1.0	-	-
Recreation Program Coordinator	2.0	-	-
Recreation Program Manager	1.0	-	-
Recreation Site Attendant - Seasonal	7.0	-	-
Total Howard Coffin Park	**24.0**	**-**	**-**

NEPTUNE PARK (6184)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds	$ 319,516	$ 701,832	$ 830,527
Total Governmental Funds	**319,516**	**701,832**	**830,527**
Total Neptune Park	**$ 319,516**	**$ 701,832**	**$ 830,527**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 246,973	$ 424,161	$ 491,450
Purchased Services	13,516	53,741	54,950
Supplies	59,027	78,930	80,930
Capital Outlay	-	145,000	-
Interfund/Departmental Charges	-	-	203,197
Total Expenditures	**$ 319,516**	**$ 701,832**	**$ 830,527**

Full-Time Equivalent 3 Year Comparison by Position

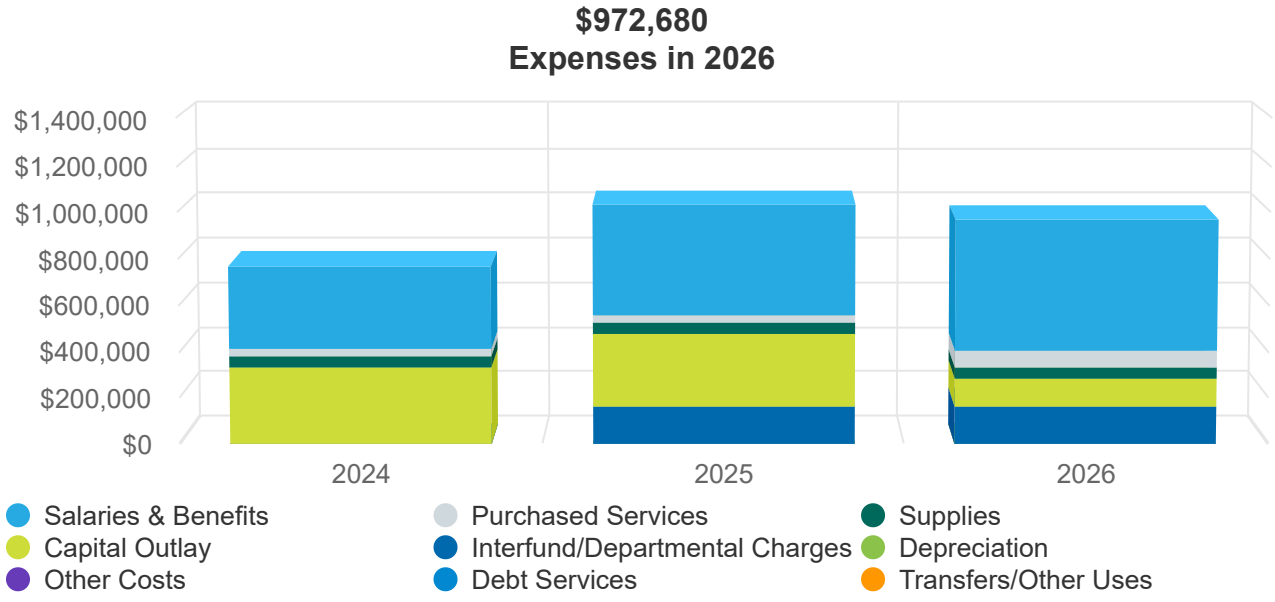
	FY2024	FY2025	FY2026
Neptune Park			
Lifeguard - Seasonal	18.0	17.0	17.0
Recreation Program Coordinator	1.0	1.0	1.0
Recreational Site Attend - Part Time	3.0	3.0	3.0
Recreational Site Attendant - Seasonal	9.0	8.0	8.0
Senior Lifeguard - Seasonal	1.0	1.0	1.0
Total Neptune Park	**32.0**	**30.0**	**30.0**

SELDEN PARK (6185)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Accommodation Excise Tax Fund	$ 771,805	$ 885,562	$ 852,680
Accommodation Excise Tax Multi-Year	-	-	60,000
Total Special Revenue Funds	**771,805**	**885,562**	**912,680**
Capital Projects Funds			
Facilities Capital Multi-Year Fund	-	-	60,000
Total Capital Projects Funds	**-**	**-**	**60,000**
Total Governmental Funds	**771,805**	**885,562**	**972,680**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	150,000	-
Total Internal Service Funds	**-**	**150,000**	**-**
Total Proprietary Funds	**-**	**150,000**	**-**
Total Selden Park	**$ 771,805**	**$ 1,035,562**	**$ 972,680**

Department Budget by Expense Type



Selden Park (6185)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 361,111	$ 477,092	$ 568,019
Purchased Services	33,152	32,635	72,702
Supplies	45,870	47,833	49,783
Capital Outlay	331,273	320,000	120,000
Interfund/Departmental Charges	-	158,002	162,176
Other Costs	400	-	-
Total Expenditures	**$ 771,806**	**$ 1,035,562**	**$ 972,680**

Department Capital Budget

Founding Source	FY2026 Amount
Accommodation Excise Tax MY	
Selden Park Well	$ 60,000
Total Accommodation Excise Tax MY	**60,000**
Facilities Capital MY Fund	
Selden Park Building Upgrade	40,000
Selden Park Maintenance Shed Flooring	20,000
Total Facilities Capital MY Fund	**60,000**
Total Budget	**$ 120,000**

Full-Time Equivalent 3 Year Comparison by Position

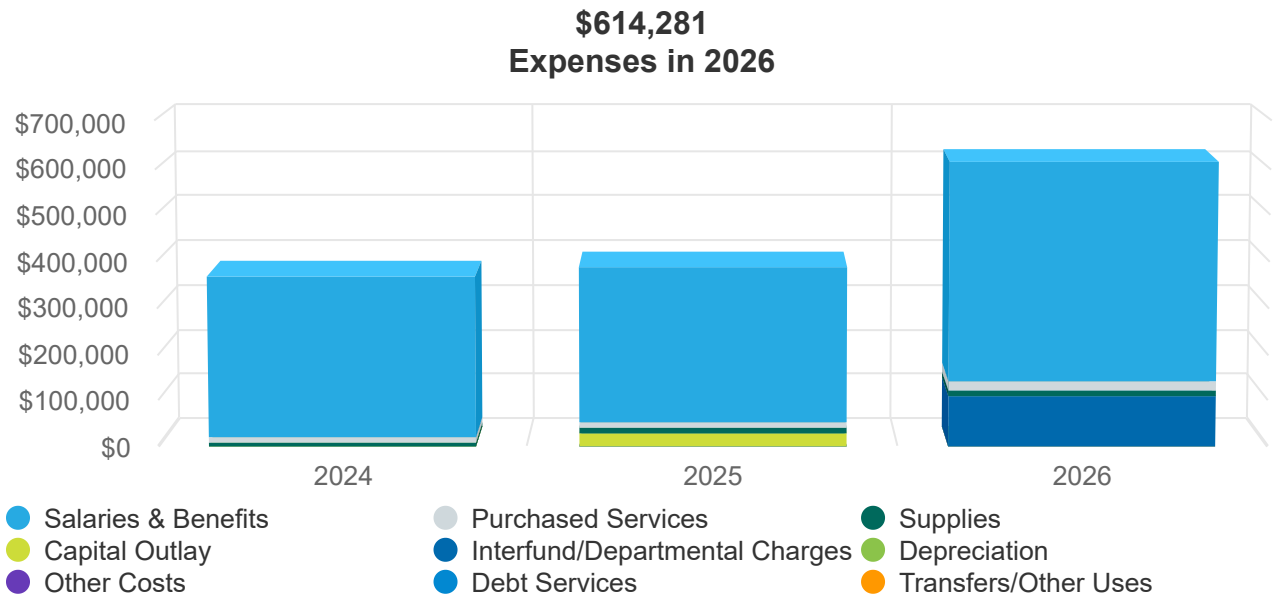
	FY2024	FY2025	FY2026
Selden Park			
Administrative Technician	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0
Lifeguard - Seasonal	4.0	5.0	5.0
Maintenance Worker	1.0	1.0	1.0
Recreation Program Manager	1.0	1.0	1.0
Recreation Site Attendant - Part Time	1.0	1.0	1.0
Recreation Site Attendant - Seasonal	2.0	1.0	1.0
Recreation Specialist	1.0	1.0	1.0
Senior Lifeguard - Seasonal	1.0	2.0	2.0
Total Selden Park	**13.0**	**14.0**	**14.0**

MALLERY PARK (6186)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 369,708	$ 359,925	$ 614,281
Total General Fund	**369,708**	**359,925**	**614,281**
Special Revenue Funds			
Accommodation Excise Tax Fund	-	30,000	-
Total Special Revenue Funds	**-**	**30,000**	**-**
Total Governmental Funds	**369,708**	**389,925**	**614,281**
Total Mallery Park	**$ 369,708**	**$ 389,925**	**$ 614,281**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 349,356	$ 338,158	$ 474,255
Purchased Services	11,731	11,114	17,066
Supplies	8,621	10,653	12,500
Capital Outlay	-	30,000	-
Interfund/Departmental Charges	-	-	110,460
Total Expenditures	**$ 369,708**	**$ 389,925**	**$ 614,281**

Full-Time Equivalent 3 Year Comparison by Position

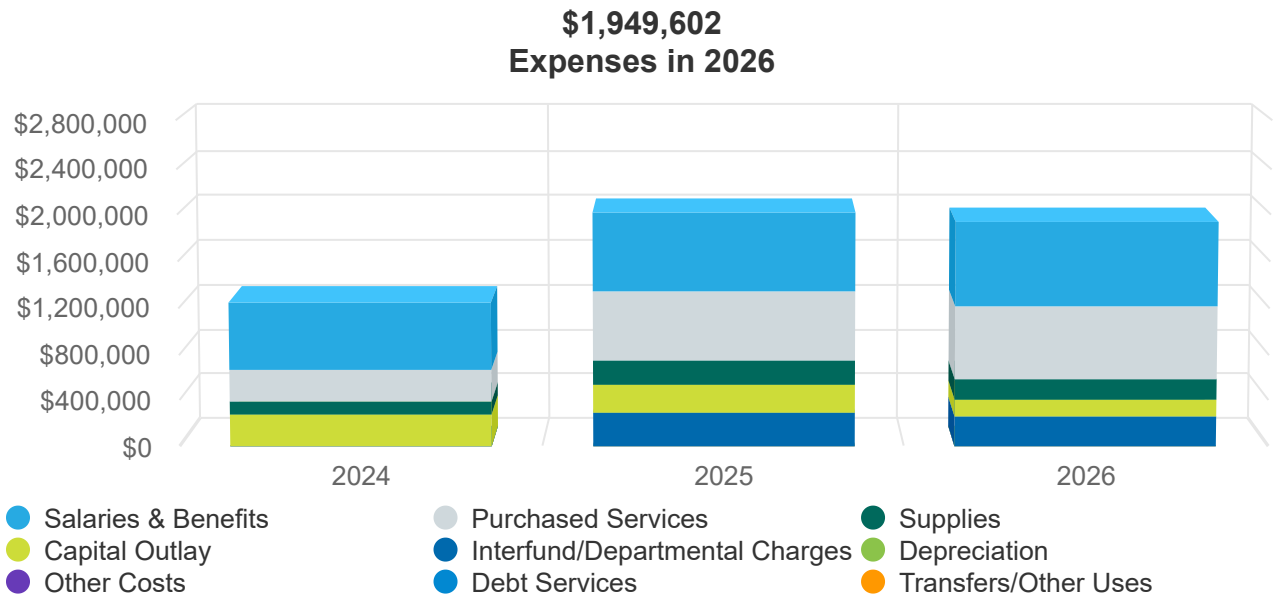
	FY2024	FY2025	FY2026
Mallery Park			
Administrative Technician	1.0	1.0	1.0
Maintenance Worker	3.0	3.0	3.0
Recreation Program Manager	1.0	1.0	1.0
Total Mallery Park	**5.0**	**5.0**	**5.0**

PARKS MAINTENANCE (6220)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 441,254	$ 779,973	$ 843,164
Total General Fund	**441,254**	**779,973**	**843,164**
Special Revenue Funds			
Accommodation Excise Tax Fund	763,631	875,585	964,438
Total Special Revenue Funds	**763,631**	**875,585**	**964,438**
Capital Projects Funds			
Capital Projects Fund	47,644	145,000	-
Fleet Capital Multi-Year Fund	-	-	142,000
Total Capital Projects Funds	**47,644**	**145,000**	**142,000**
Total Governmental Funds	**1,252,530**	**1,800,558**	**1,949,602**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	205,000	-
Fleet Fund	-	13,500	-
Total Internal Service Funds	**-**	**218,500**	**-**
Total Proprietary Funds	**-**	**218,500**	**-**
Total Parks Maintenance	**$ 1,252,530**	**$ 2,019,058**	**$ 1,949,602**

Department Budget by Expense Type



Parks Maintenance (6220)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 581,431	$ 668,145	$ 737,061
Purchased Services	281,193	604,118	630,625
Supplies	115,972	204,900	182,700
Capital Outlay	273,934	253,500	142,000
Interfund/Departmental Charges	-	288,395	257,216
Total Expenditures	**$ 1,252,530**	**$ 2,019,058**	**$ 1,949,602**

Department Capital Budget

Founding Source	FY2026 Amount
Fleet Capital MY Fund	
SCAG Mower Replacement	$ 22,000
Truck Replacement	120,000
Total Fleet Capital MY Fund	**142,000**
Total Budget	**$ 142,000**

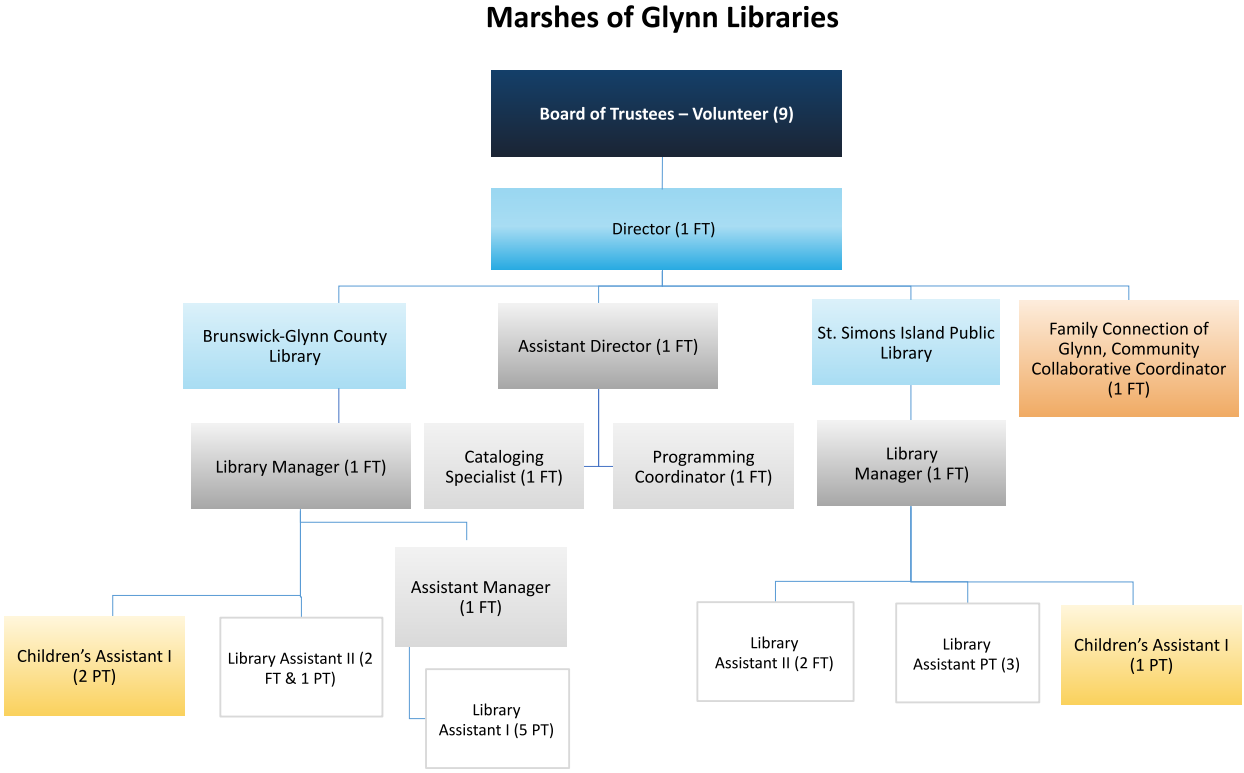
Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Parks Maintenance			
Division Manager, Public Works	1.0	-	-
Park Manager	-	1.0	1.0
Crew Leader	3.0	3.0	3.0
Mechanic	1.0	1.0	1.0
Maintenance Worker	5.0	5.0	5.0
Total Parks Maintenance	**10.0**	**10.0**	**10.0**

Mission Statement

To enlighten and enrich the citizens of Glynn County by providing responsive, dynamic library services to meet the informational, educational, cultural and recreational needs of the population.

Department Org Chart



Goals and Objectives

Follow the 2022-2025 Strategic Plan for the Marshes of Glynn Libraries:

Strategic Focus Area I: Leadership, Planning and Governance

Goal 1: Continue to position MOGL as a relevant and high-achieving organization that advances the quality of life in Glynn County. **(Glynn County Strategic Plan: Cultivate a Culture of Service Excellence)**

Objective 1: Maintain a visionary and strategic executive leadership team and Board to promote efficient operations and ensure the continued financial stability and growth of MOGL.

Objective 2: Assess internal and external functions, communication, and organizational health to support sound leadership, planning and informed decision- making.

Strategic Focus Area II: Finance and Resource Development

Goal 2: Sustain the diverse revenue base to support existing and anticipated needs of the Libraries and their patrons. **(Glynn County Strategic Plan: Cultivate a Culture of Service Excellence)**

Objective 1: Exercise sound, sustainable stewardship and a transparent system of fiscal management of library resources to maintain and maximize funding from State and local governments and public and private partners.

Strategic Focus Area III: Community Relations and Marketing

Goal 3: Elevate the MOGL profile by raising awareness of the critical role libraries serve in the areas of educational attainment, early literacy, economic development, workforce development, culture, and general quality of life in Glynn County. **(Glynn County Strategic Plan: Develop a Connected Community where Families Live, Work, and Play)**

Objective 1: Continue to develop a robust communications and public relations program to raise the profile of the libraries among residents, visitors, and key decision makers.

Objective 2: Continue to partner with community agencies and organizations to establish new or more effective programs and services.

Strategic Focus Area IV: Programs and Services

Goal 4: Provide responsive, dynamic library services to meet the informational, educational, cultural and recreational needs of the Glynn County population. **(Glynn County Strategic Plan: Develop a Connected Community where Families Live, Work, and Play)**

Objective 1: Serve the broadest possible range of residents and visitors through innovative materials, services, programming and activities.

Objective 2: Provide a balanced, current, and popular multi-format Library collection.

Objective 3: Preserve and expand the rich heritage resource collection to support awareness and appreciation of local history and community identity by residents and visitors.

Strategic Focus Area V: Facilities and Operations

Goal 5: Provide the facilities and technological infrastructure to support the libraries of the future in Glynn County. **(Glynn County Strategic Plan: Cultivate a Culture of Service Excellence)**

Objective 1: Ensure the efficient, safe, and cost-effective operation and use of library facilities and infrastructure.

Objective 2: Maximize community access to library system programming and services.

Description

The Marshes of Glynn Libraries are responsible for public library service in Glynn County, and consists of two facilities and one book deposit: the Brunswick Library (Brunswick, GA), the St. Simons Island Library (St. Simons Island, GA), and the Club Library (Brunswick, GA). The Brunswick Library is the Headquarters for the Marshes of Glynn Libraries, and has 4 full time and 7 part time staff. The St. Simons Island Library has 3 full time staff and 3 part time staff. The Club Library is a book deposit located inside of the Boys & Girls Club @ Burroughs-Molette, and is unstaffed. The libraries are also responsible for 1 full time Community Collaborative Coordinator who oversees Family Connection of Glynn. There is a full time Assistant Director that manages system library services with a staff of 1 full time Programming Coordinator and 1 full time Cataloging Specialist. There is 1 full time Director over the organization. The Libraries are governed by a nine-member Board of Trustees appointed by the Glynn County Board of Commissioners.

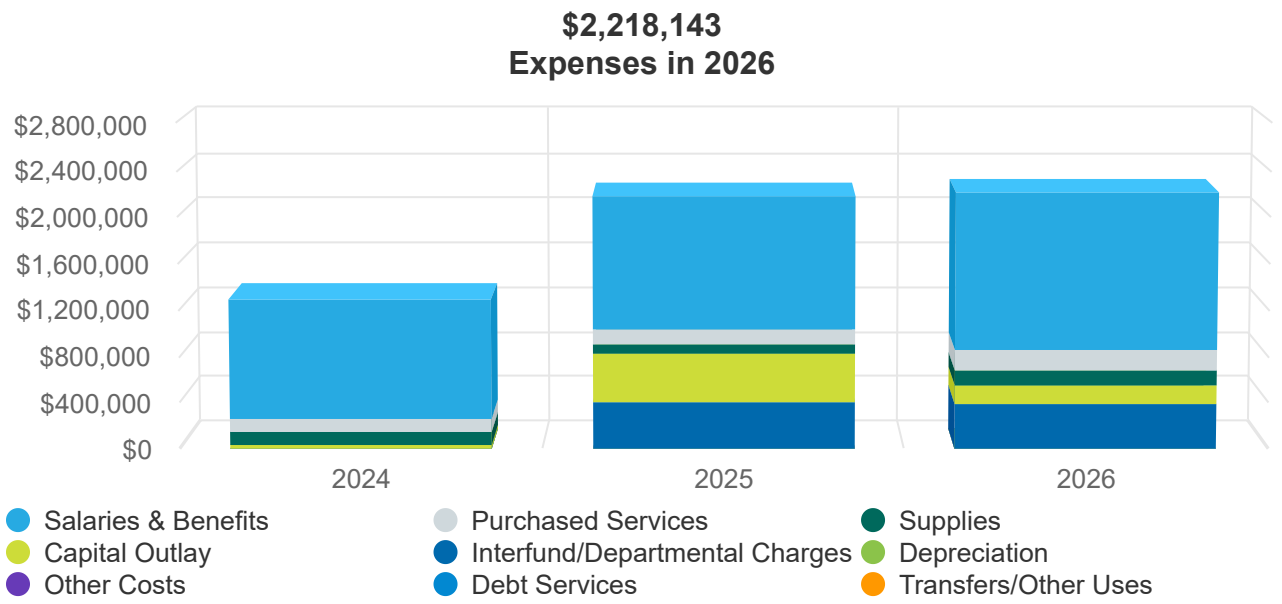
Performance Measures

Measure	FY2024	FY2025	FY2026
Computer Use	14,162.00	14,445.00	14,734.00
In-person & Virtual Program Attendance	18,061.00	18,422.00	18,790.00
In-person & Virtual Programs Offered	762.00	777.00	792.00
Library Visitors	172,534.00	175,985.00	179,505.00
Materials Circulated (Physical & Electronic)	2,305,539.00	235,150.00	239,853.00
Self-Directed Activities Offered	24.00	25.00	26.00
Self-Directed Activities Participation	6,535.00	6,671.00	6,799.00
User Satisfaction	0.97	0.98	0.99
Wi-Fi Use	34,310.00	34,996.00	35,696.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,264,537	$ 1,372,122	$ 1,683,393
Total General Fund	**1,264,537**	**1,372,122**	**1,683,393**
Special Revenue Funds			
Grant Multi-Year Fund	-	-	374,750
Total Special Revenue Funds	**-**	**-**	**374,750**
Capital Projects Funds			
Capital Projects Fund	27,868	410,000	-
Facilities Capital Multi-Year Fund	-	-	10,000
Fleet Capital Multi-Year Fund	-	-	150,000
Total Capital Projects Funds	**27,868**	**410,000**	**160,000**
Total Governmental Funds	**1,292,405**	**1,782,122**	**2,218,143**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	310,000	-
Information Technology Fund	-	100,000	-
Total Internal Service Funds	**-**	**410,000**	**-**
Total Proprietary Funds	**-**	**410,000**	**-**
Total Brunswick Library	**$ 1,292,405**	**$ 2,192,122**	**$ 2,218,143**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 1,037,190	$ 1,161,582	$ 1,358,218
Purchased Services	102,482	126,363	172,884
Supplies	124,865	84,177	144,829
Capital Outlay	27,868	410,000	160,000
Interfund/Departmental Charges	-	410,000	382,212
Total Expenditures	**$ 1,292,405**	**$ 2,192,122**	**$ 2,218,143**

Department Capital Budget

Founding Source	FY2026 Amount
Facilities Capital MY Fund	
Create Additional Office/Staff Space at the Brunswick Library	$ 10,000
Total Facilities Capital MY Fund	**10,000**
Fleet Capital MY Fund	
Outreach Bookmobile Request	150,000
Total Fleet Capital MY Fund	**150,000**
Total Budget	**$ 160,000**

Full-Time Equivalent 3 Year Comparison by Position

	FY2024	FY2025	FY2026
Brunswick Library			
Assistant Library Branch Manager	1.0	1.0	1.0
Assistant Library Director	1.0	1.0	1.0
Cataloging Specialist	1.0	1.0	1.0
Library Assistant	4.0	1.0	1.0
Library Assistant - Part Time	6.0	6.0	8.0
Library Assistant, Senior	1.0	4.0	4.0
Library Branch Manager	2.0	2.0	2.0
Library Director	1.0	1.0	1.0
Library Programs Coordinator	1.0	1.0	1.0
Children's Library Assistant - Part-time	-	3.0	3.0
Community Collaborative Coordinator	-	1.0	1.0
Total Brunswick Library	**18.0**	**22.0**	**24.0**

2 PT Library Assistant I positions added for FY2026.



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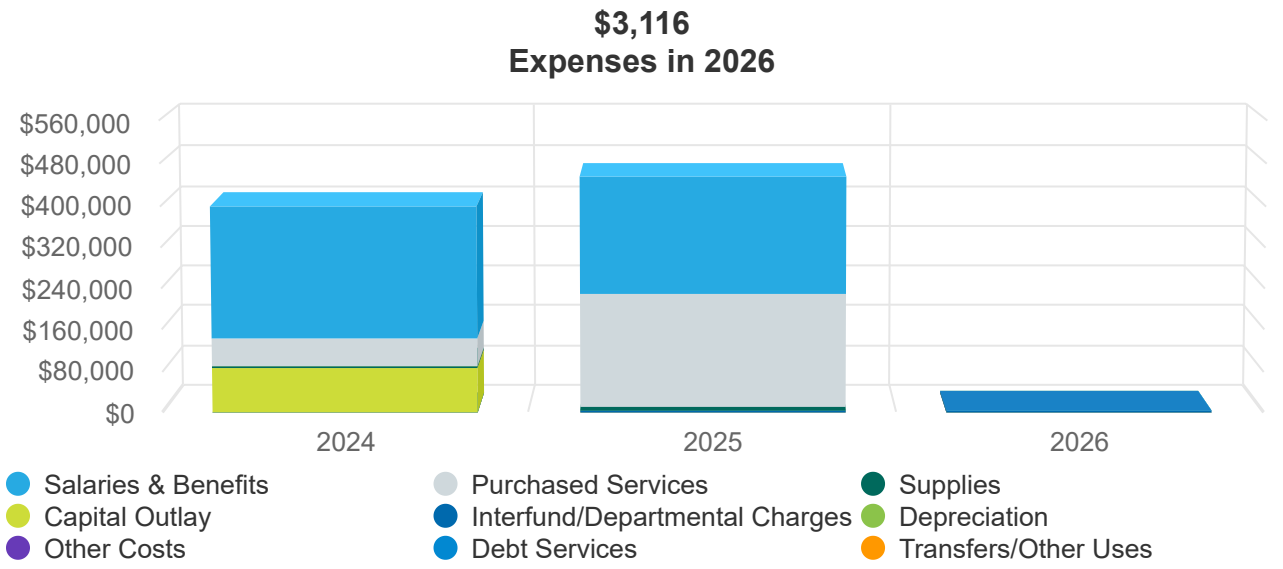
Housing & Development

COMMUNITY DEVELOPMENT ADMINISTRATION (7000)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 312,600	$ 455,059	$ 3,116
Total General Fund	**312,600**	**455,059**	**3,116**
Special Revenue Funds			
Accommodation Excise Tax Fund	86,553	-	-
Total Special Revenue Funds	**86,553**	**-**	**-**
Total Governmental Funds	**399,153**	**455,059**	**3,116**
Total Community Dev Admin	**$ 399,153**	**$ 455,059**	**$ 3,116**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 255,619	$ 225,311	$ -
Purchased Services	52,606	218,561	-
Supplies	4,374	8,035	-
Capital Outlay	86,553	-	-
Interfund/Departmental Charges	-	3,152	3,116
Total Expenditures	**$ 399,152**	**$ 455,059**	**$ 3,116**

Full-Time Equivalent 3 Year Comparison by Position

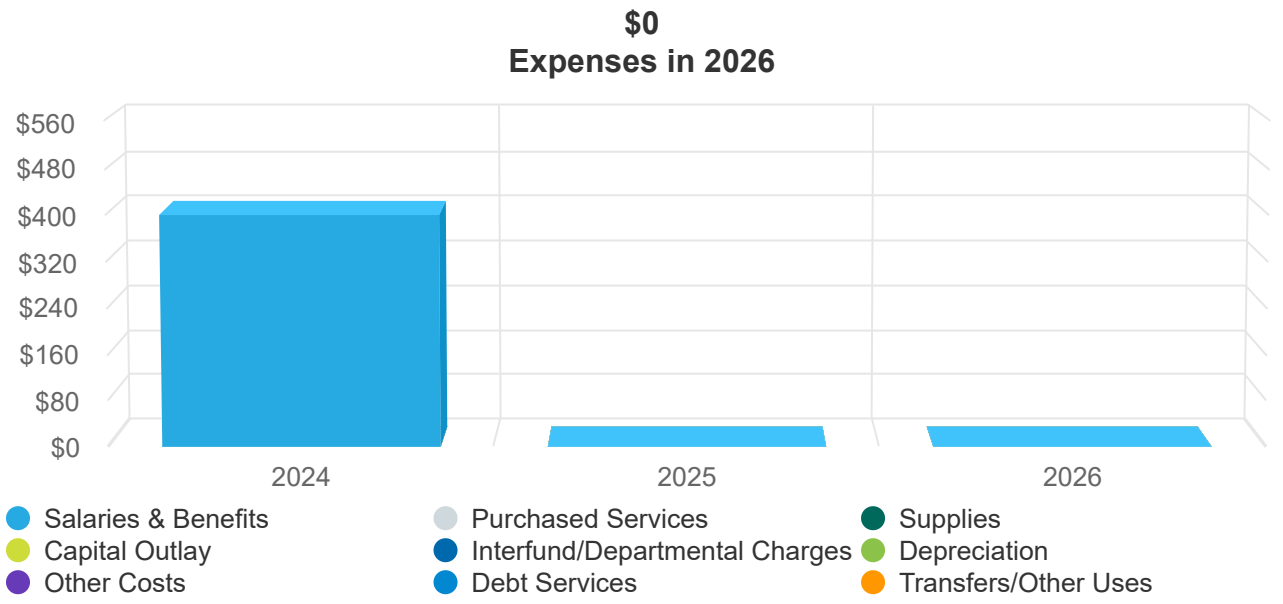
	FY2024	FY2025	FY2026
Community Dev Admin			
Director of Community Development	1.0	-	-
Programs Analyst	1.0	-	-
Total Community Dev Admin	**2.0**	**-**	**-**

REGULATORY ENGINEERING (7010)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 401	$ -	$ -
Total General Fund	**401**	**-**	**-**
Total Governmental Funds	**401**	**-**	**-**
Total Regulatory Engineering	**$ 401**	**$ -**	**$ -**

Department Budget by Expense Type



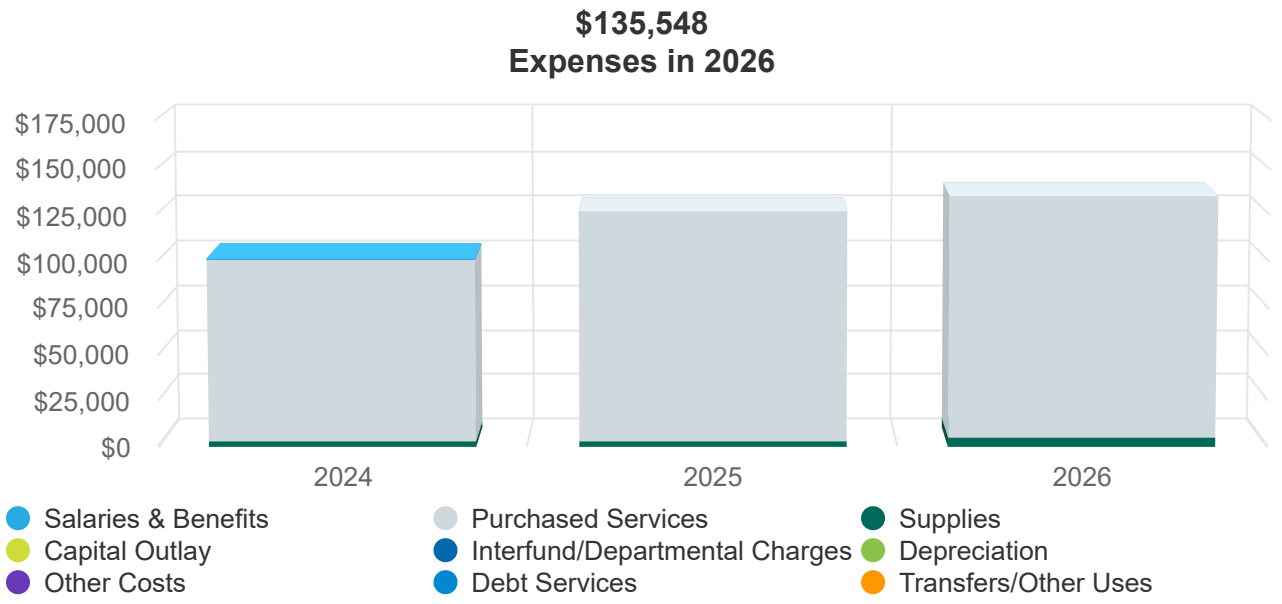
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 401	$ -	$ -
Total Expenditures	**$ 401**	**$ -**	**$ -**

AGRICULTURE RESOURCES (7130)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 101,965	$ 127,504	$ 135,548
Total General Fund	**101,965**	**127,504**	**135,548**
Total Governmental Funds	**101,965**	**127,504**	**135,548**
Total Agriculture Resources	**$ 101,965**	**$ 127,504**	**$ 135,548**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 964	$ -	$ -
Purchased Services	98,439	124,499	130,598
Supplies	2,562	3,005	4,950
Total Expenditures	**$ 101,965**	**$ 127,504**	**$ 135,548**

Full-Time Equivalent 3 Year Comparison by Position

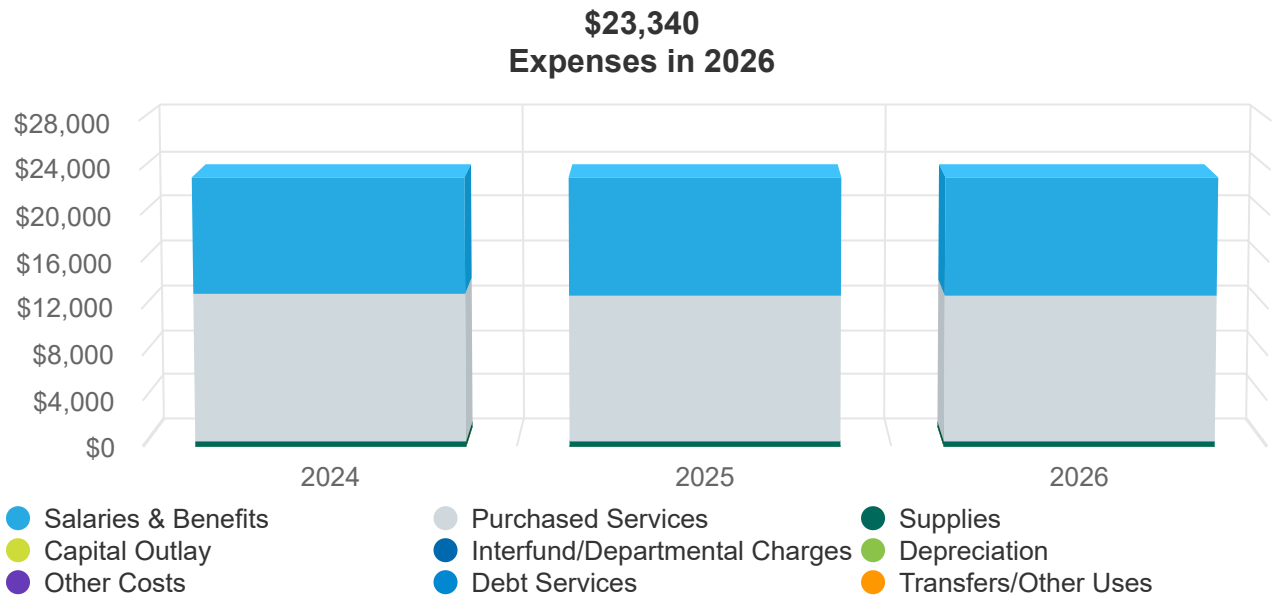
	FY2024	FY2025	FY2026
Agriculture Resources			
Co-Op Ext Secretary - Supplemental	1.0	-	-
Total Agriculture Resources	**1.0**	**-**	**-**

FOREST RESOURCES (7140)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 23,387	$ 23,345	$ 23,340
Total General Fund	**23,387**	**23,345**	**23,340**
Total Governmental Funds	**23,387**	**23,345**	**23,340**
Total Forest Resources	**$ 23,387**	**$ 23,345**	**$ 23,340**

Department Budget by Expense Type

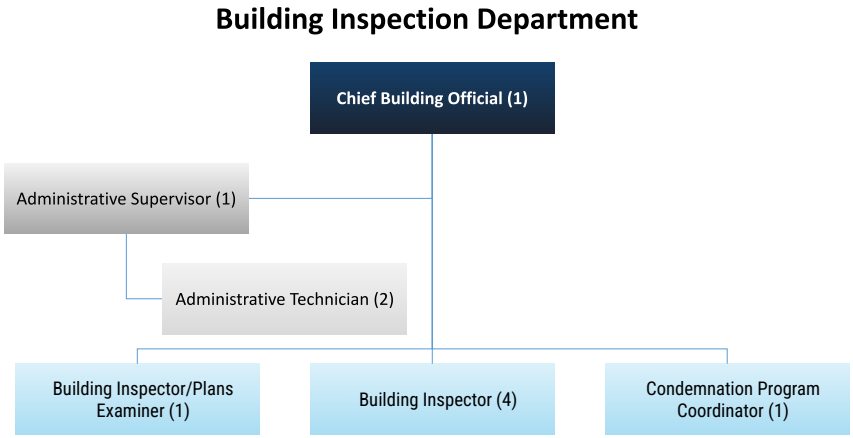


	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 10,173	$ 10,178	$ 10,173
Purchased Services	12,717	12,717	12,717
Supplies	497	450	450
Total Expenditures	**$ 23,387**	**$ 23,345**	**$ 23,340**

Mission Statement

Our mission is to serve as a strategic partner to support the mission of the Board of Commissioners. To safeguard the public's health, safety, and welfare by administering and enforcing adopted federal, state, and local building codes. We are committed to providing efficient, transparent, and user-friendly permitting and inspection services that support safe, compliant, and sustainable development within our community

Department Org Chart



Goals and Objectives

Goal 1: Prioritize the condemnation process.

Objective 1: The Condemnation Coordinator is a full-time position dedicated overseeing and ensuring the efficiency of the condemnation process.

Goal 2: Notify the building community of code changes promptly and comprehensively.

Objective 2: Disseminate any new and/or code changes through attending the new Homebuilders Association monthly meetings.

Goal 3: Implement the new State DCA adopted 2024 ICC Building Codes on January 1st, 2026.

Objective 3: The new 2024 code books have been acquired and distributed to the inspection staff for review. A Lunch and Learn will be offered to the building community to discuss pertinent changes.

Description

The Building Permitting and Inspections Department is responsible for ensuring public safety through the enforcement of adopted federal, state, and local building codes governing construction.

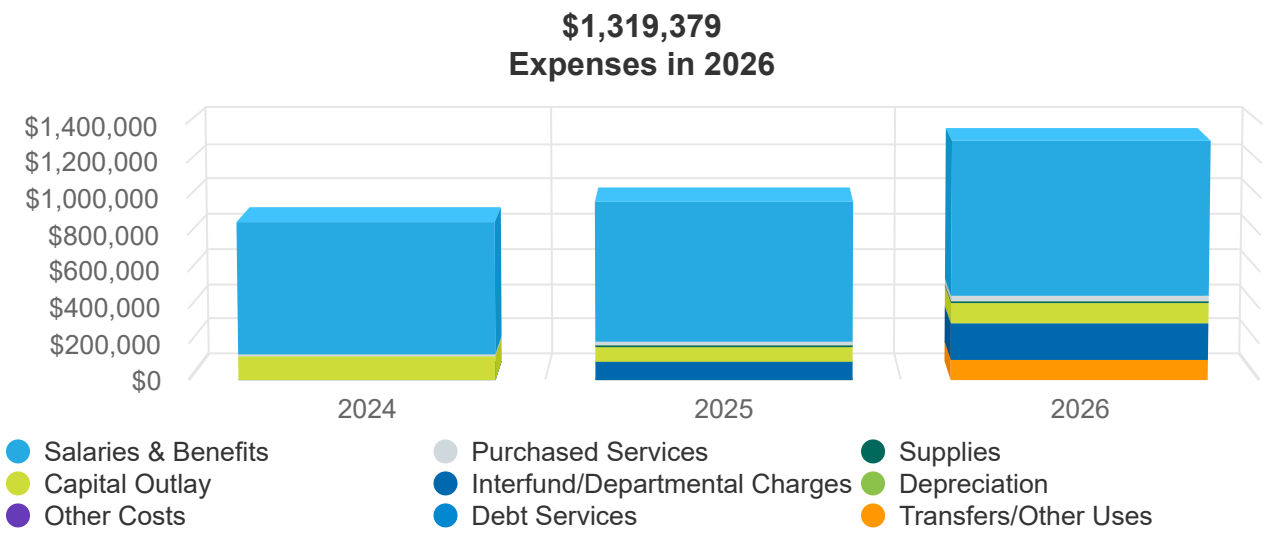
Performance Measures

Measures	FY2024	FY2025	FY2026
Accessory (commercial)	13.00	5.00	8.00
Accessory (residential)	106.00	75.00	81.00
Commercial (new & alterations)	432.00	125.00	150.00
Demolitions	60.00	90.00	80.00
Electrical	452.00	642.00	680.00
Foundation Only	-	-	1.00
Gas	-	-	1.00
Mechanical	18.00	17.00	15.00
Mobile Homes (new & alterations)	33.00	48.00	42.00
Plumbing	23.00	30.00	22.00
Pool	184.00	194.00	175.00
Residential (new & alterations)	1,041.00	813.00	877.00
Signs	84.00	100.00	95.00
Tower (alterations)	7.00	19.00	15.00

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Capital Projects Funds			
Fleet Capital Multi-Year Fund	$ -	$ -	$ 112,000
Total Capital Projects Funds	**-**	**-**	**112,000**
Total Governmental Funds	**-**	**-**	**112,000**
Proprietary Funds			
Enterprise Funds			
Building Inspection Fund	875,985	898,700	1,207,379
Total Enterprise Funds	**875,985**	**898,700**	**1,207,379**
Internal Service Funds			
Facilities Fund	-	40,000	-
Fleet Fund	-	45,000	-
Total Internal Service Funds	**-**	**85,000**	**-**
Total Proprietary Funds	**875,985**	**983,700**	**1,207,379**
Total Building Inspection	**$ 875,985**	**$ 983,700**	**$ 1,319,379**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 737,632	$ 767,081	$ 855,762
Purchased Services	2,889	25,910	23,102
Supplies	4,040	8,100	10,600
Capital Outlay	131,424	85,000	112,000
Interfund/Departmental Charges	-	97,609	205,915
Transfers/Other Uses	-	-	112,000
Total Expenditures	**$ 875,985**	**$ 983,700**	**$ 1,319,379**

Department Capital Budget

Founding Source	FY2026 Amount
Fleet Capital MY Fund	
Condemnation Coordinator Vehicle	$ 32,000
Truck Replacements (2)	80,000
Total Fleet Capital MY Fund	**112,000**
Total Budget	**$ 112,000**

Full-Time Equivalent 3 Year Comparison by Position

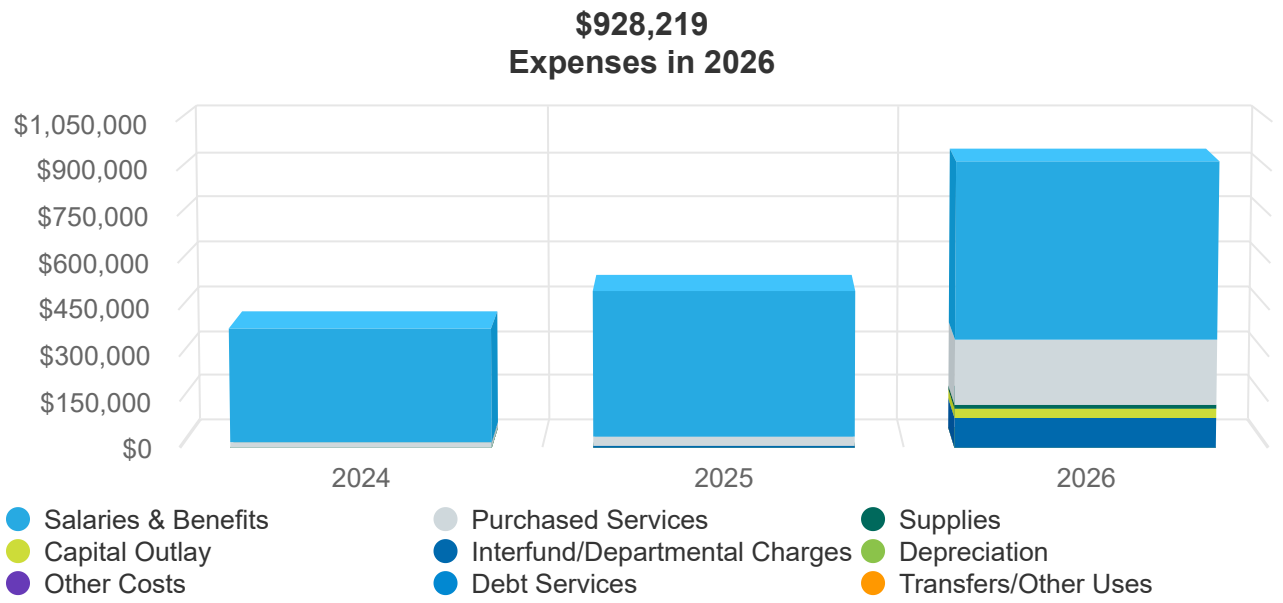
	FY2024	FY2025	FY2026
Building Inspection			
Administrative Supervisor	1.0	1.0	1.0
Administrative Technician	2.0	2.0	2.0
Building Insp/Plans Examiner	1.0	1.0	1.0
Building Inspector	4.0	4.0	4.0
Building Official	1.0	1.0	1.0
Condemnation Program Coordinator	1.0	1.0	1.0
Total Building Inspection	**10.0**	**10.0**	**10.0**

PLANNING & ZONING (7410)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 388,925	$ 506,825	$ 896,219
Total General Fund	**388,925**	**506,825**	**896,219**
Capital Projects Funds			
Fleet Capital Multi-Year Fund	-	-	32,000
Total Capital Projects Funds	**-**	**-**	**32,000**
Total Governmental Funds	**388,925**	**506,825**	**928,219**
Total Planning	**$ 388,925**	**$ 506,825**	**$ 928,219**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 370,349	$ 468,268	$ 576,053
Purchased Services	18,206	33,805	215,200
Supplies	370	1,600	9,800
Capital Outlay	-	-	32,000
Interfund/Departmental Charges	-	3,152	95,166
Total Expenditures	**$ 388,925**	**$ 506,825**	**$ 928,219**

Department Capital Budget

Founding Source		FY2026 Amount
Fleet Capital MY Fund		
P&Z Vehicle	$	32,000
Total Fleet Capital MY Fund		**32,000**
Total Budget	**$**	**32,000**

Full-Time Equivalent 3 Year Comparison by Position

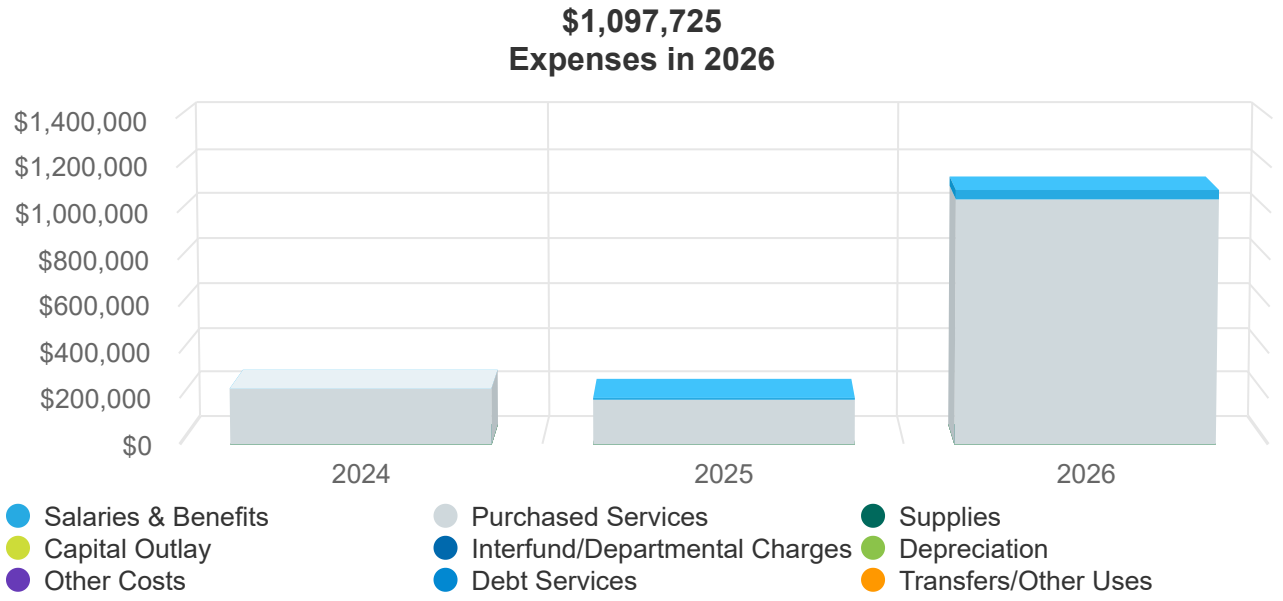
	FY2024	FY2025	FY2026
Planning			
Arborist Temp	1.0	-	-
Planner	1.0	1.0	1.0
Planning Division Manager	1.0	-	-
Development Review Manager	-	1.0	1.0
Planning Technician	1.0	-	-
Senior Planner	1.0	2.0	2.0
Planning & Zoning Director	-	1.0	1.0
Programs Analyst	-	1.0	1.0
Total Planning	**5.0**	**6.0**	**6.0**

TRANSPORTATION PLANNING (7420)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 244,153	$ 199,743	$ 9,529
Total General Fund	**244,153**	**199,743**	**9,529**
Special Revenue Funds			
Grant Multi-Year Fund	-	-	1,088,196
Total Special Revenue Funds	**-**	**-**	**1,088,196**
Total Governmental Funds	**244,153**	**199,743**	**1,097,725**
Total Transportation Planning	**$ 244,153**	**$ 199,743**	**$ 1,097,725**

Department Budget by Expense Type



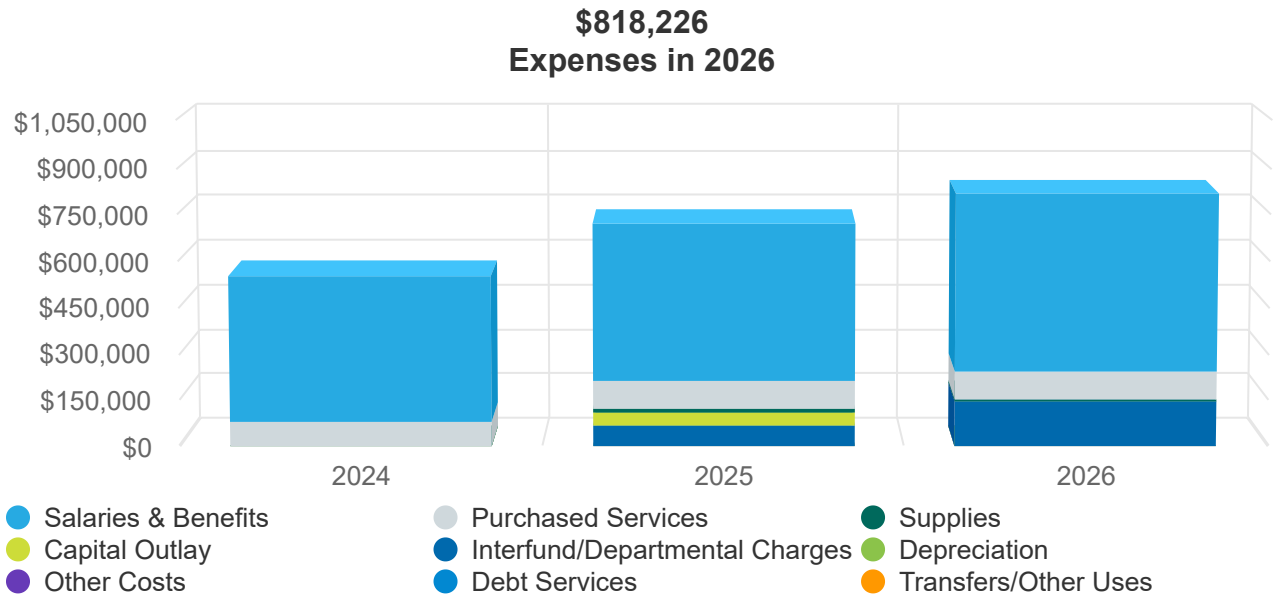
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ 7,261	$ 37,616
Purchased Services	244,153	192,482	1,060,109
Total Expenditures	**$ 244,153**	**$ 199,743**	**$ 1,097,725**

CODE ENFORCEMENT (7450)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 229,453	$ 322,201	$ 364,911
Total General Fund	**229,453**	**322,201**	**364,911**
Special Revenue Funds			
Accommodation Excise Tax Fund	51,575	205,114	91,195
Total Special Revenue Funds	**51,575**	**205,114**	**91,195**
Total Governmental Funds	**281,027**	**527,315**	**456,106**
Proprietary Funds			
Enterprise Funds			
Solid Waste Fund	273,781	149,782	362,120
Total Enterprise Funds	**273,781**	**149,782**	**362,120**
Internal Service Funds			
Fleet Fund	-	45,000	-
Total Internal Service Funds	**-**	**45,000**	**-**
Total Proprietary Funds	**273,781**	**194,782**	**362,120**
Total Code Enforcement	**$ 554,808**	**$ 722,097**	**$ 818,226**

Department Budget by Expense Type



Code Enforcement (7450)

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ 474,288	$ 508,610	$ 575,083
Purchased Services	79,110	92,574	88,825
Supplies	1,410	12,000	6,750
Capital Outlay	-	45,000	-
Interfund/Departmental Charges	-	63,913	147,568
Total Expenditures	**$ 554,808**	**$ 722,097**	**$ 818,226**

Full-Time Equivalent 3 Year Comparison by Position

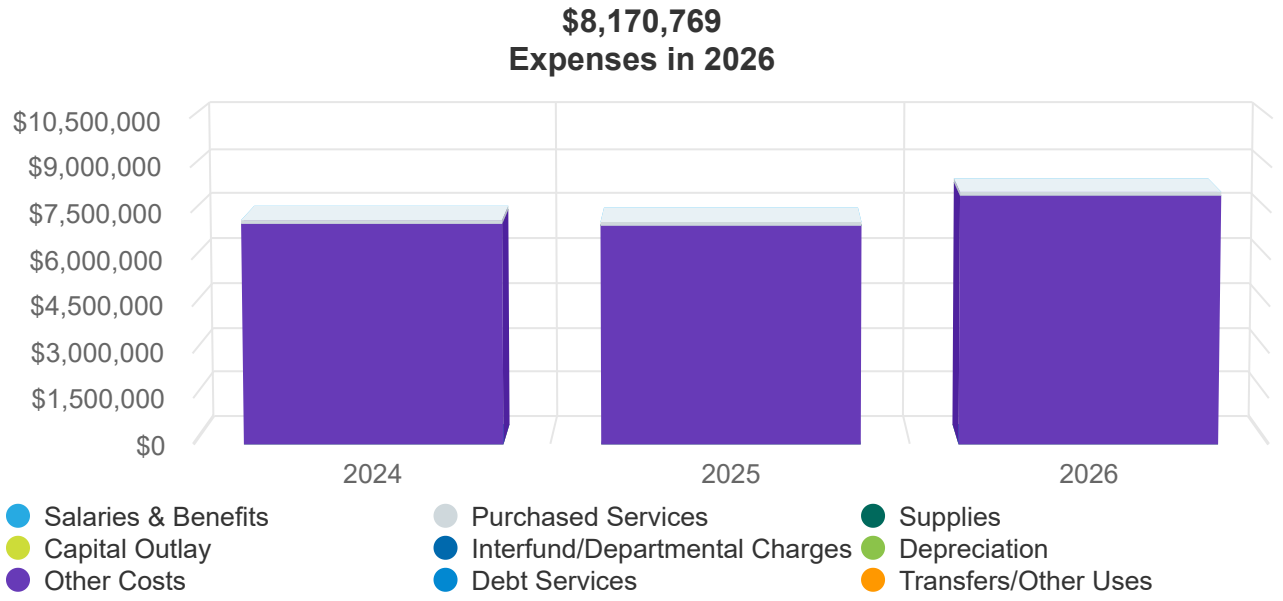
	FY2024	FY2025	FY2026
Code Enforcement			
Code Enforcement Division Supervisor	1.0	1.0	1.0
Code Enforcement Officer	6.0	6.0	6.0
Total Code Enforcement	**7.0**	**7.0**	**7.0**

APPROPRIATION ECONOMIC DEVELOPMENT (7500)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 890,076	$ 965,289	$ 970,289
Total General Fund	**890,076**	**965,289**	**970,289**
Special Revenue Funds			
Accommodation Excise Tax Fund	6,386,209	6,250,000	7,200,480
Total Special Revenue Funds	**6,386,209**	**6,250,000**	**7,200,480**
Total Governmental Funds	**7,276,284**	**7,215,289**	**8,170,769**
Total Appropriation Econ Dev	**$ 7,276,284**	**$ 7,215,289**	**$ 8,170,769**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 90,076	$ 90,289	$ 90,289
Other Costs	7,186,209	7,125,000	8,080,480
Total Expenditures	**$ 7,276,285**	**$ 7,215,289**	**$ 8,170,769**



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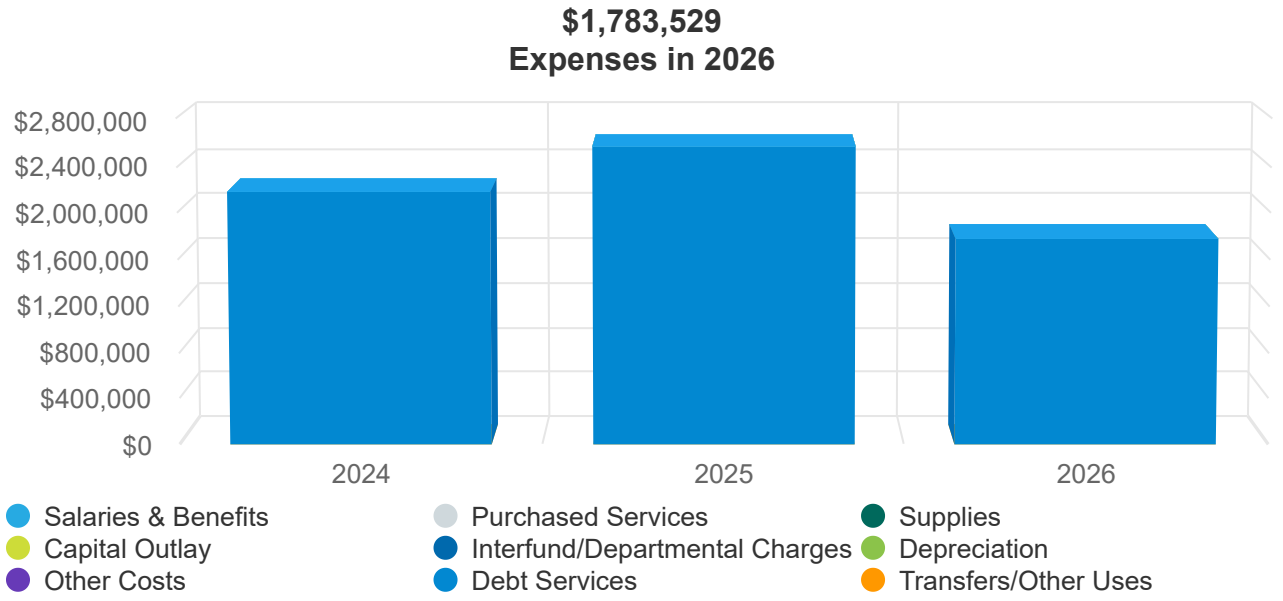
Debt Service

DEBT SERVICE (8100)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
Special Revenue Funds			
Emergency 911 System Fund	$ 506,116	$ 487,851	$ -
Total Special Revenue Funds	**506,116**	**487,851**	**-**
Debt Service Fund			
Debt Service Fund	1,685,844	2,081,596	1,783,529
Total Debt Service Fund	**1,685,844**	**2,081,596**	**1,783,529**
Total Governmental Funds	**2,191,960**	**2,569,447**	**1,783,529**
Total Debt Service	**$ 2,191,960**	**$ 2,569,447**	**$ 1,783,529**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 2,556	$ 3,307	$ -
Debt Services	2,189,404	2,566,140	1,783,529
Total Expenditures	**$ 2,191,960**	**$ 2,569,447**	**$ 1,783,529**



Indirect Cost Allocations & Transfers

INDIRECT COST ALLOCATIONS, TRANSFERS & OTHER COSTS

Summary

In addition to the direct cost of providing services, Glynn County incurs indirect cost, which are allocated across the governmental functions based upon full-time equivalent positions. Indirect costs include internal services, such as Finance, Budget, Human Resources, Information Technology and Facilities. The costs incurred in these departments are primarily in support of the departments that handle direct services, such as Recreation, Public Works, and Fire. The costs are incurred in the internal service department and charged out to the different functions to accurately capture the true cost of those functions, which include the internal services provide in support. In addition to indirect cost allocations, this summary and corresponding linked pages also report interfund transfers and other costs, such as contingency funds.

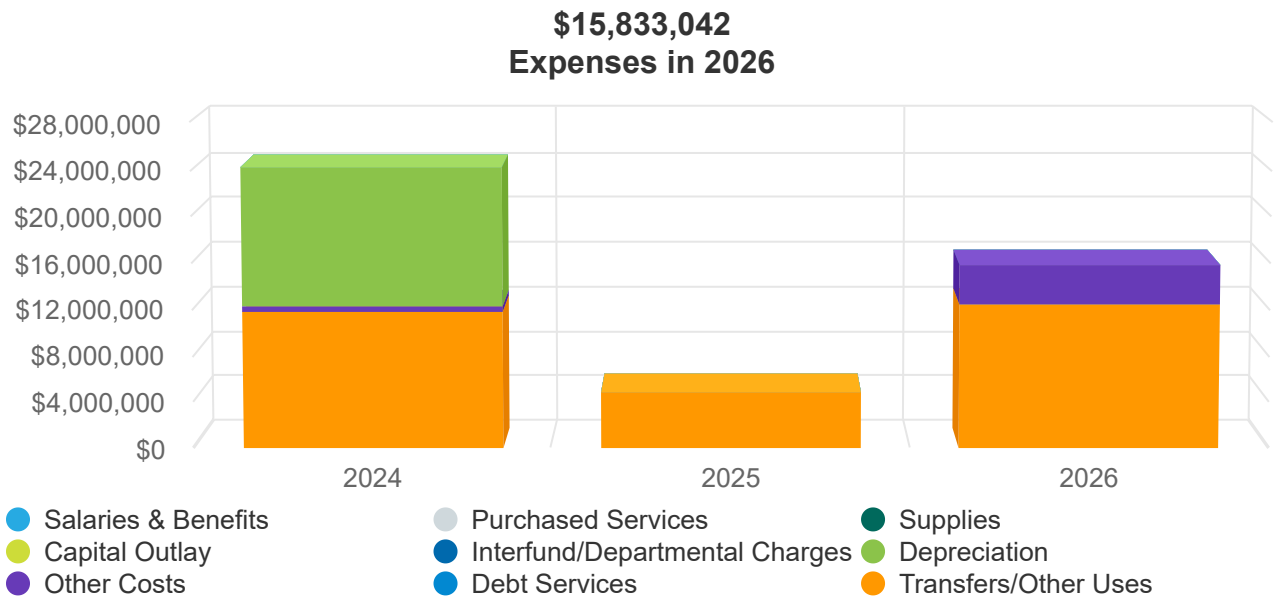
Department Budget by Function

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
General Government Function	$ 1,524,638	$ 2,121,019	$ 697,439
Judicial Function	579,603	2,695,179	963,572
Public Safety Function	3,739,921	25,343,662	1,475,271
Public Works Function	608,099	9,019,974	441,596
Recreation Function	871,503	4,531,460	1,928,599
Housing & Development Function	65,782	441,781	-
Total	**$ 7,389,546**	**$ 44,153,075**	**$ 5,506,477**

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 8,139,420	$ 4,124,009	$ 3,490,720
Total General Fund	**8,139,420**	**4,124,009**	**3,490,720**
Special Revenue Funds			
Brunswick Judicial Circuit Fund	19,162	18,472	-
ARPA - American Rescue Plan Fund	255,034	-	-
Fire Protection District Fund	593,166	593,166	516,596
Police Fund	225,249	121,923	252,542
Accommodation Excise Tax Fund	43,083	-	3,159,376
Tourism Product Development Fund	-	-	2,399,040
Total Special Revenue Funds	**1,135,694**	**733,561**	**6,327,554**
Capital Projects Funds			
Capital Projects Fund	3,000,000	-	-
Capital Projects Multi-Year Fund	-	-	6,014,768
Total Capital Projects Funds	**3,000,000**	**-**	**6,014,768**
Total Governmental Funds	**12,275,113**	**4,857,570**	**15,833,042**
Proprietary Funds			
Enterprise Funds			
Building Inspection Fund	112,834	-	-
Total Enterprise Funds	**112,834**	**-**	**-**
Total Proprietary Funds	**112,834**	**-**	**-**
Total Non-Departmental	**$ 12,387,948**	**$ 4,857,570**	**$ 15,833,042**

Department Budget by Expense Type

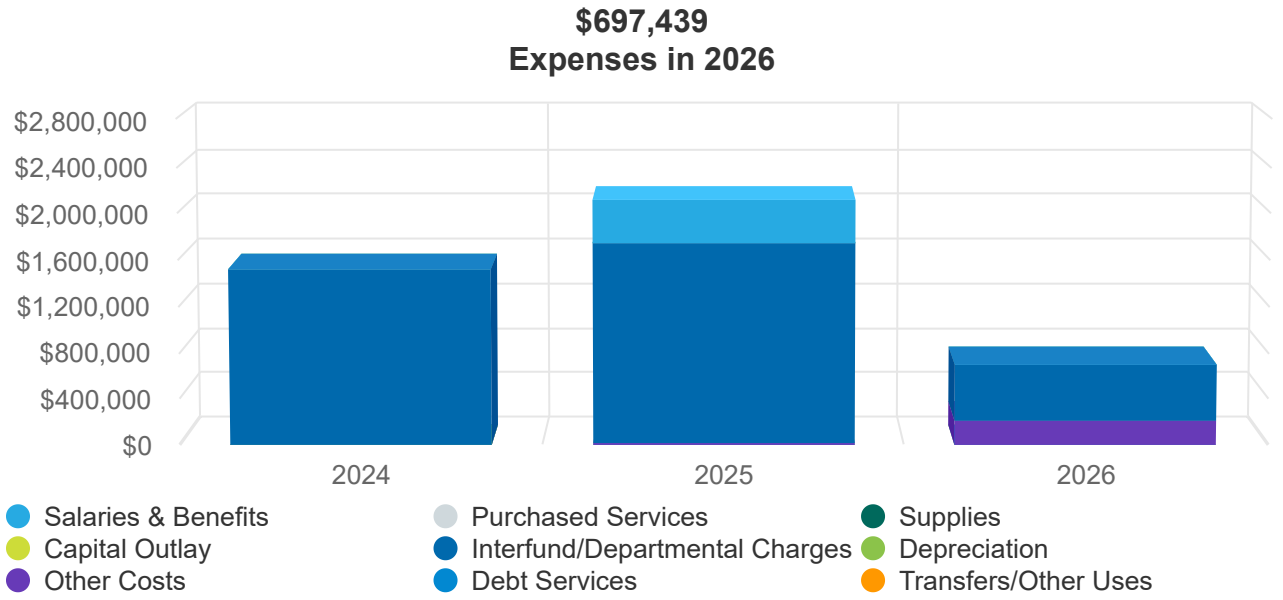


	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Purchased Services	$ 43,083	$ -	$ -
Depreciation	112,834	-	-
Other Costs	368,609	-	3,399,040
Transfers/Other Uses	11,863,422	4,857,570	12,434,002
Total Expenditures	**$ 12,387,948**	**$ 4,857,570**	**$ 15,833,042**

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,524,638	$ 2,100,060	$ 604,285
Total General Fund	**1,524,638**	**2,100,060**	**604,285**
Total Governmental Funds	**1,524,638**	**2,100,060**	**604,285**
Proprietary Funds			
Internal Service Funds			
Facilities Fund	-	20,959	93,154
Total Internal Service Funds	**-**	**20,959**	**93,154**
Total Proprietary Funds	**-**	**20,959**	**93,154**
Total General Government Function	**$ 1,524,638**	**$ 2,121,019**	**$ 697,439**

Department Budget by Expense Type



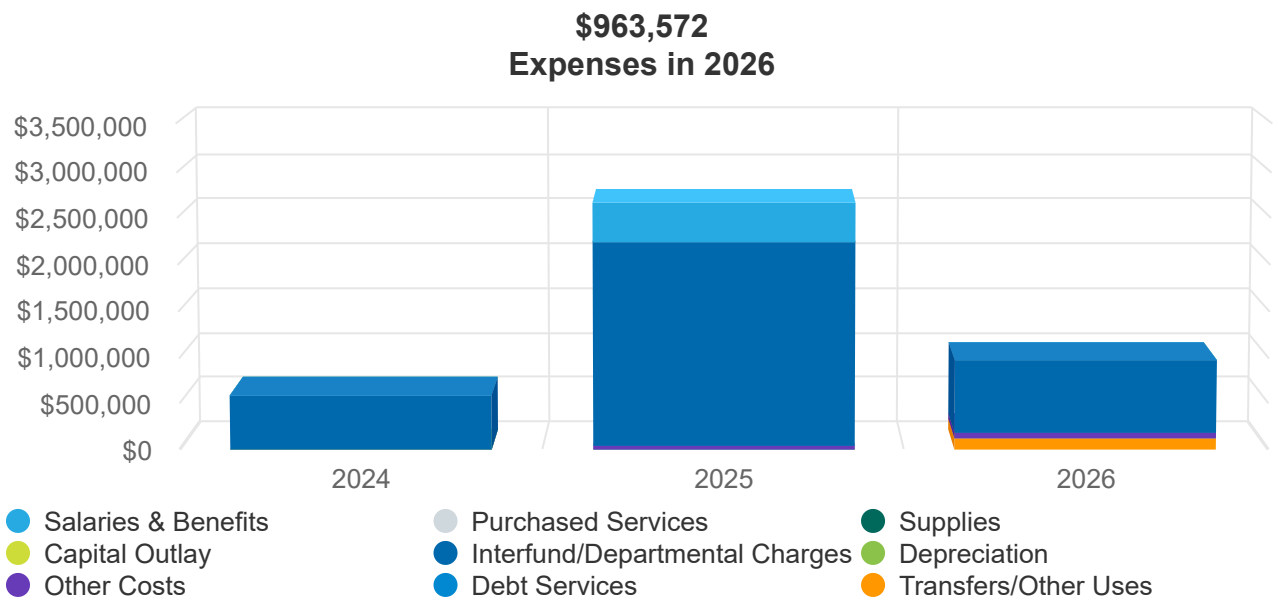
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ 371,871	$ -
Interfund/Departmental Charges	1,524,638	1,739,833	493,157
Other Costs	-	9,315	204,282
Total Expenditures	**$ 1,524,638**	**$ 2,121,019**	**$ 697,439**

JUDICIAL FUNCTION (2999)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 502,210	$ 2,483,768	$ 784,051
Total General Fund	**502,210**	**2,483,768**	**784,051**
Special Revenue Funds			
Alternate Dispute Resolution Fund	2,446	10,347	-
Brunswick Judicial Circuit Fund	17,447	68,773	65,995
Drug Court Fund	57,501	113,819	113,526
Total Special Revenue Funds	**77,394**	**192,939**	**179,521**
Total Governmental Funds	**579,603**	**2,676,707**	**963,572**
Total Judicial Function	**$ 579,603**	**$ 2,676,707**	**$ 963,572**

Department Budget by Expense Type

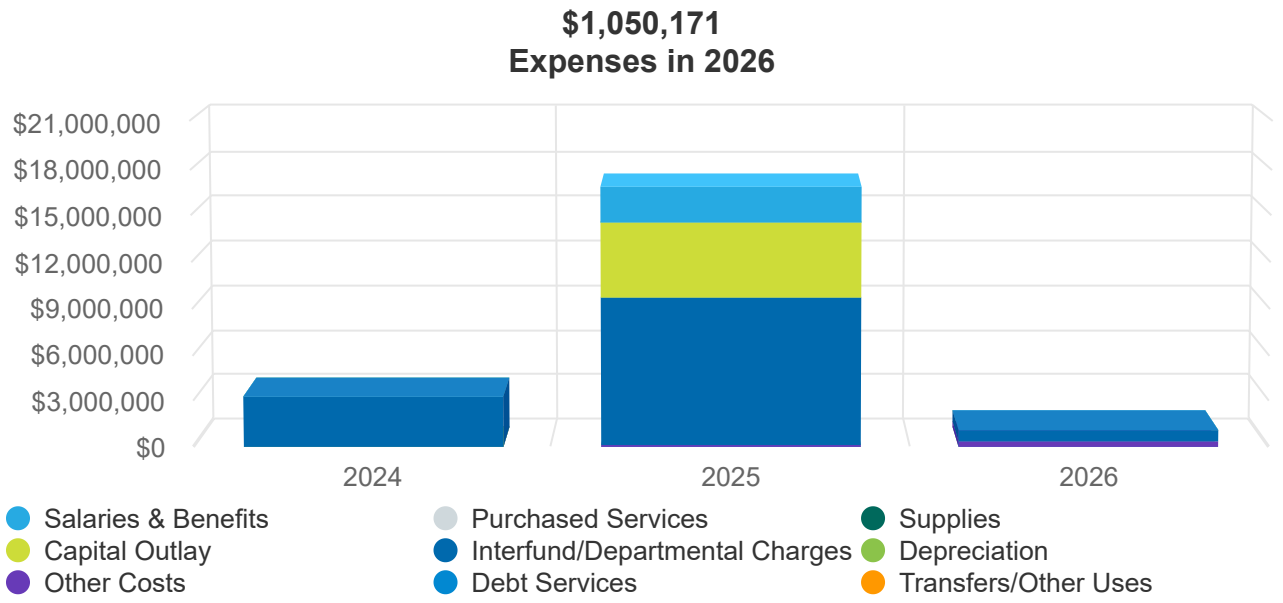


	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ 433,850	$ -
Capital Outlay	-	-	-
Interfund/Departmental Charges	579,604	2,194,779	784,051
Other Costs	-	48,078	65,995
Transfers/Other Uses	-	-	113,526
Total Expenditures	**$ 579,604**	**$ 2,676,707**	**$ 963,572**

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 1,085,945	$ 4,134,149	$ 37,603
Total General Fund	**1,085,945**	**4,134,149**	**37,603**
Special Revenue Funds			
Opioid Settlement Fund	-	-	180,000
Emergency 911 System Fund	232,340	637,949	15,646
Grant Fund	-	4,920,000	-
Fire Protection District Fund	595,275	1,805,781	232,068
Police Fund	966,498	3,592,784	206,876
Sea Island Police Fund	21,413	69,284	-
Emergency Medical Services Fund	329,019	1,763,715	377,978
Total Special Revenue Funds	**2,144,546**	**12,789,513**	**1,012,568**
Total Governmental Funds	**3,230,490**	**16,923,662**	**1,050,171**
Total Public Safety Function	**$ 3,230,490**	**$ 16,923,662**	**$ 1,050,171**

Department Budget by Expense Type



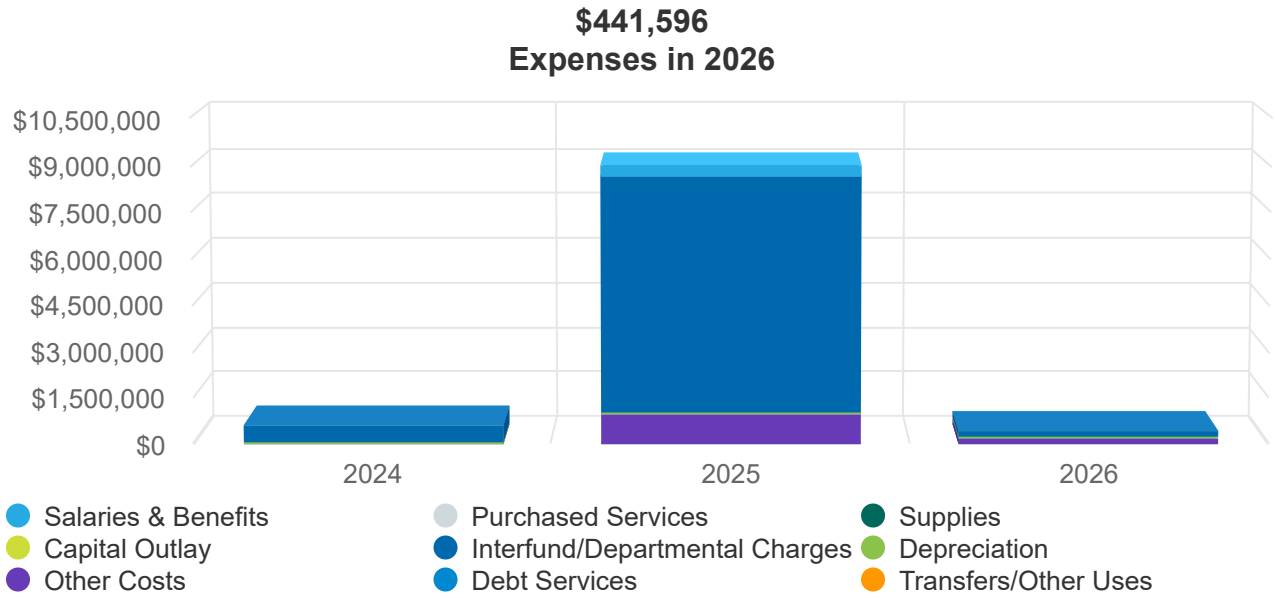
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ 2,307,238	$ -
Capital Outlay	-	4,920,000	-
Interfund/Departmental Charges	3,230,490	9,535,202	724,261
Other Costs	-	161,222	325,910
Total Expenditures	**$ 3,230,490**	**$ 16,923,662**	**$ 1,050,171**

PUBLIC WORKS FUNCTION (4999)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 512,813	$ 1,684,771	$ 174,325
Total General Fund	**512,813**	**1,684,771**	**174,325**
Capital Projects Funds			
Capital Projects Fund	-	3,744,880	-
Total Capital Projects Funds	**-**	**3,744,880**	**-**
Total Governmental Funds	**512,813**	**5,429,651**	**174,325**
Proprietary Funds			
Enterprise Funds			
Solid Waste Fund	95,286	355,602	58,192
Total Enterprise Funds	**95,286**	**355,602**	**58,192**
Internal Service Funds			
Facilities Fund	-	1,134,861	-
Fleet Fund	-	2,099,860	209,079
Total Internal Service Funds	**-**	**3,234,721**	**209,079**
Total Proprietary Funds	**95,286**	**3,590,323**	**267,271**
Total Public Works Function	**$ 608,099**	**$ 9,019,974**	**$ 441,596**

Department Budget by Expense Type



Public Works Function (4999)

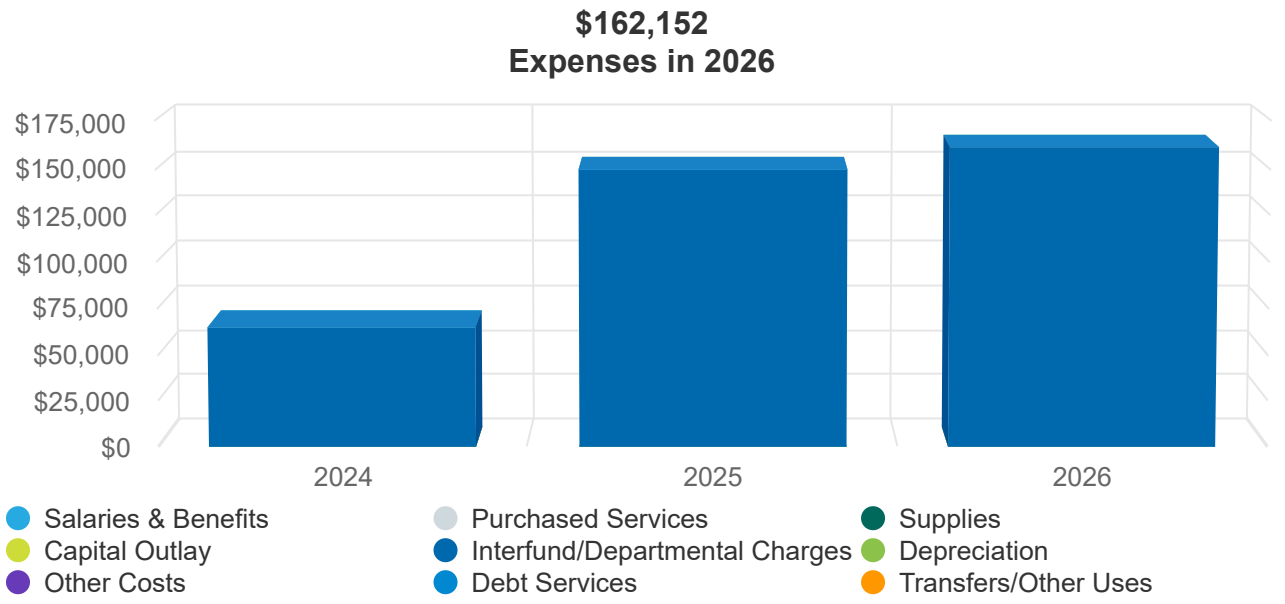
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ 343,266	$ -
Interfund/Departmental Charges	573,150	7,651,166	182,517
Depreciation	34,949	50,000	50,000
Other Costs	-	975,542	209,079
Total Expenditures	**$ 608,099**	**$ 9,019,974**	**$ 441,596**

HEALTH & WELFARE FUNCTION (5999)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 64,566	$ 149,413	$ 162,152
Total General Fund	**64,566**	**149,413**	**162,152**
Total Governmental Funds	**64,566**	**149,413**	**162,152**
Total Health & Welfare Function	**$ 64,566**	**$ 149,413**	**$ 162,152**

Department Budget by Expense Type



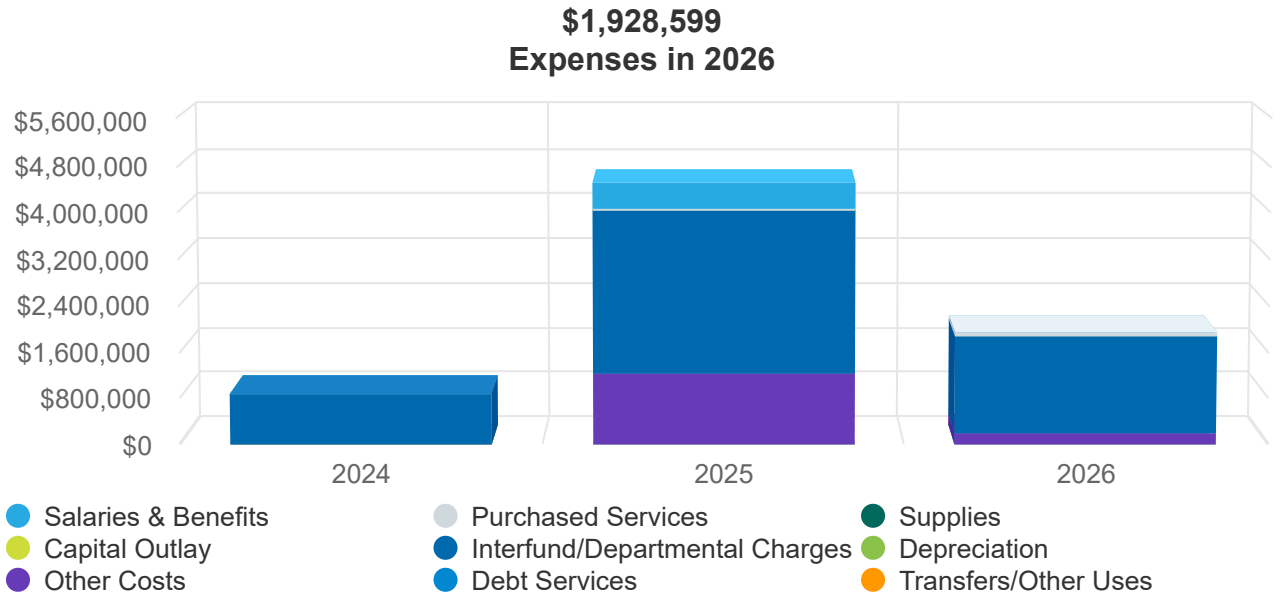
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Interfund/Departmental Charges	$ 64,566	$ 149,413	$ 162,152
Total Expenditures	**$ 64,566**	**$ 149,413**	**$ 162,152**

RECREATION FUNCTION (6999)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 256,527	$ 1,472,841	$ 517,762
Total General Fund	**256,527**	**1,472,841**	**517,762**
Special Revenue Funds			
Accommodation Excise Tax Fund	614,976	3,058,619	1,410,837
Total Special Revenue Funds	**614,976**	**3,058,619**	**1,410,837**
Total Governmental Funds	**871,503**	**4,531,460**	**1,928,599**
Total Recreation Function	**$ 871,503**	**$ 4,531,460**	**$ 1,928,599**

Department Budget by Expense Type



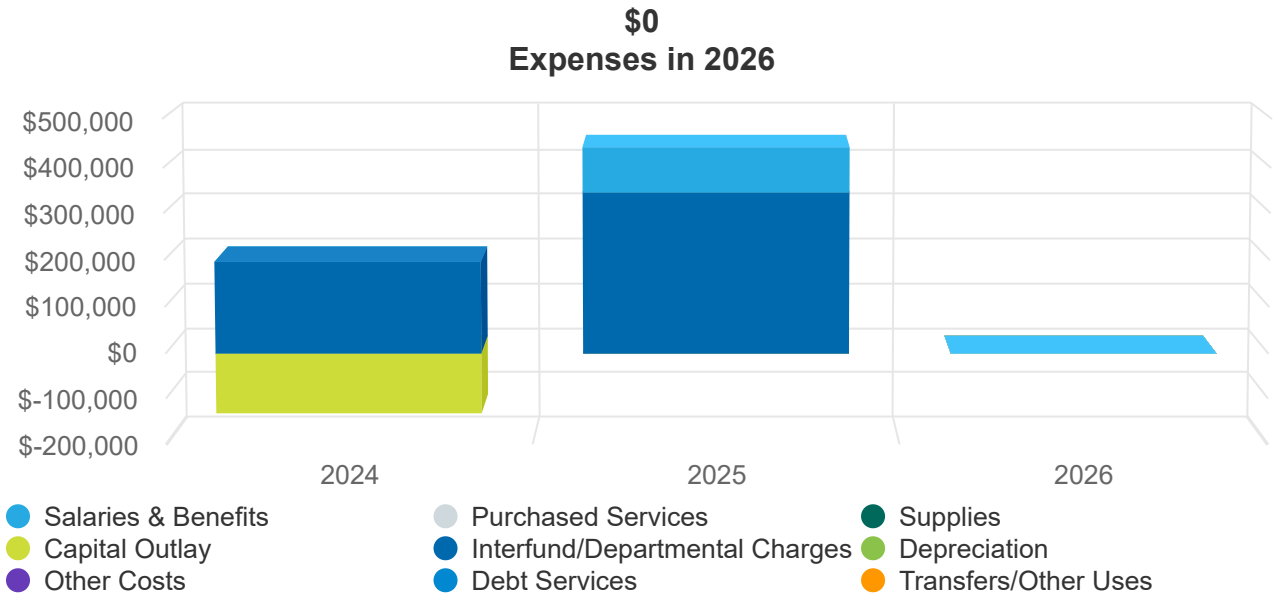
	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ 448,152	$ -
Purchased Services	-	40,000	40,000
Interfund/Departmental Charges	871,503	2,799,185	1,688,598
Other Costs	-	1,244,123	200,001
Total Expenditures	**$ 871,503**	**$ 4,531,460**	**$ 1,928,599**

HOUSING & DEVELOPMENT FUNCTION (7999)

Department Budget by Fund

	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Governmental Funds			
General Fund			
General Fund	$ 143,290	$ 220,891	$ -
Total General Fund	**143,290**	**220,891**	**-**
Total Governmental Funds	**143,290**	**220,891**	**-**
Proprietary Funds			
Enterprise Funds			
Building Inspection Fund	(77,509)	220,890	-
Total Enterprise Funds	**(77,509)**	**220,890**	**-**
Total Proprietary Funds	**(77,509)**	**220,890**	**-**
Total Housing & Development Function	**$ 65,782**	**$ 441,781**	**$ -**

Department Budget by Expense Type



	FY2024 Actual	FY2025 Original Budget	FY2026 Adopted Budget
Expenditures			
Salaries & Benefits	$ -	$ 95,352	$ -
Capital Outlay	(131,424)	-	-
Interfund/Departmental Charges	197,205	346,429	-
Total Expenditures	**$ 65,781**	**$ 441,781**	**$ -**



5 Year Capital Plan

5 Year Capital Plan

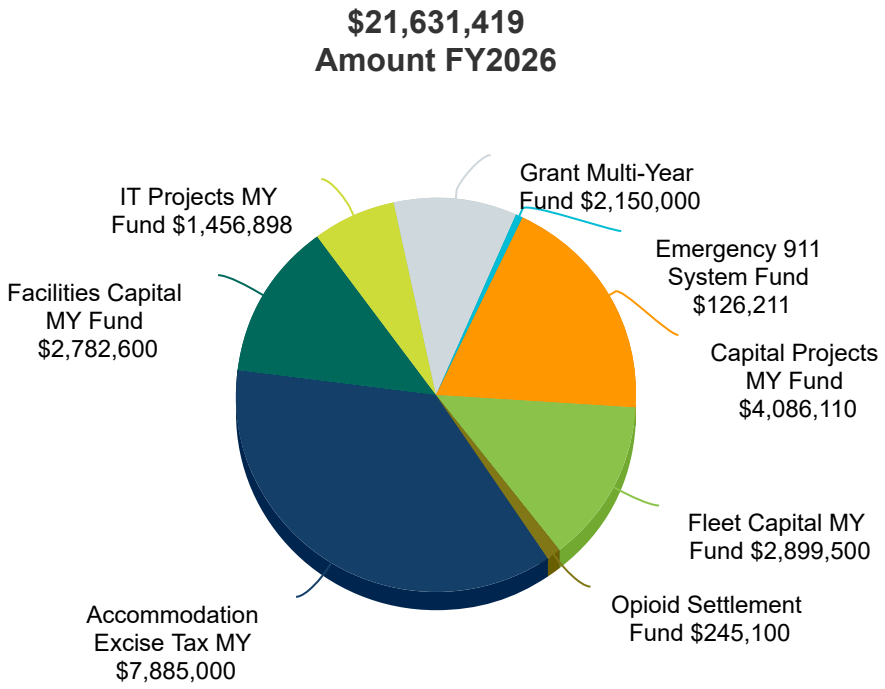
To the Honorable Commissioners:

Glynn County management is pleased to present our FY26 five-year capital plan which includes a complete listing of Fiscal Year 2026 capital and a preliminary listing of capital needs identified for Fiscal Years 2027 - 2030. We remain committed to continued work with the Glynn County citizens, Commissioners, elected officials and county staff to identify capital needs, funding sources and project costs for future fiscal years. We look forward to continuing our work on this long-term capital funding strategy as we strive to make Glynn County better together.

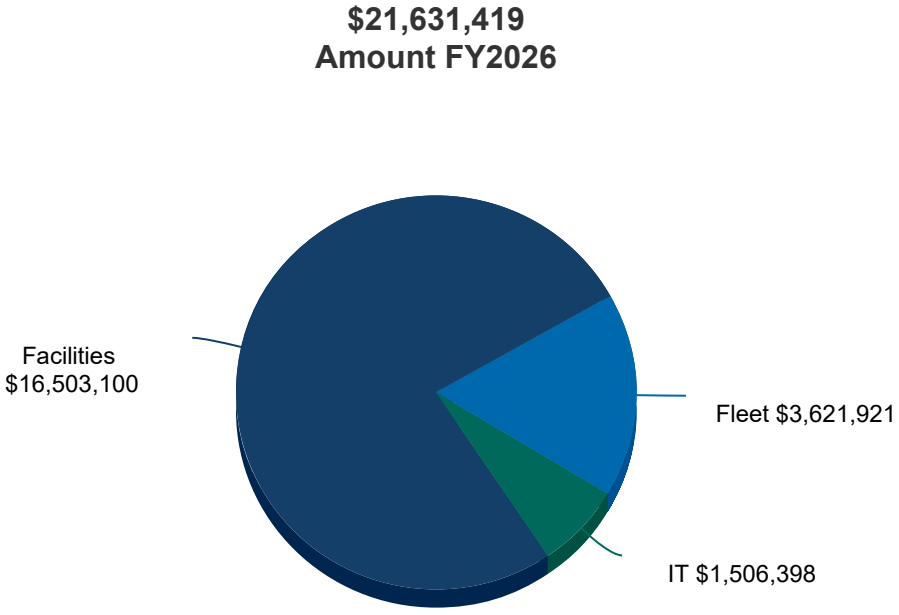
Five-Year Proposed Capital Totals by Funding Source

Funding Source	FY2026 Amount	FY2027 Amount	FY2028 Amount	FY2029 Amount	FY2030 Amount
Budget					
Opioid Settlement Fund	$ 245,100	$ -	$ -	$ -	$ -
Emergency 911 System Fund	126,211	40,900	130,000	15,500	-
Jail Complex Fund	-	42,545	59,400	-	-
Grant Multi-Year Fund	2,150,000	1,200,000	1,250,000	1,300,000	1,350,000
Accommodation Excise Tax MY	7,885,000	4,930,000	4,250,000	300,000	250,000
Capital Projects MY Fund	4,163,210	4,100,170	726,000	493,000	519,000
Facilities Capital MY Fund	2,705,500	1,486,000	1,185,000	1,250,000	75,000
IT Projects MY Fund	1,456,898	372,500	45,000	20,000	20,000
Fleet Capital MY Fund	2,899,500	510,000	465,000	-	-
Total Budget	**$ 21,631,419**	**$ 12,682,115**	**$ 8,110,400**	**$ 3,378,500**	**$ 2,214,000**

5 Year Capital by Fund



5 Year Capital by Request Type



Fiscal Year 2026 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
Accommodation Excise Tax MY							
2026	Tennis Court Resurfacing Project	Facilities	Other Improvements	$ 50,000	No Change	$0 - No Change	No impact on operating costs
2026	Mallery Park Improvements	Facilities	Other Improvements	$ 200,000	No Change	$0 - No Change	Little to no operating cost impacts expected. Park is currently maintained, so improvements and enhancements will not required significant additional maintenance.
2026	Selden Park Well	Facilities	Other Improvements	$ 60,000	Decrease	($10,000 - $49,999) Savings	Average monthly water bill for this facility for irrigation and pool is $6,000. Installation of a well that will take care of these needs will produce approximately $50,000 per year in operating cost savings.
2026	SSI Pier Maintenance and Rehab Project	Facilities	Other Improvements	$ 350,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	SSI Marina Rehab Project	Facilities	Other Improvements	$ 5,000,000	No Change	$0 - No Change	Rehabilitation of current marina - no anticipated impacts.
2026	SSI Tidal Pools Improvement Project	Facilities	Other Improvements	$ 1,500,000	NULL	NULL	It is currently unknown what the cost will be to maintain beach renourishment
2026	Frederica Road Traffic Improvements Project	Facilities	Infrastructure Improvements	$ 700,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	LED Speed Limit Signs	Facilities	Other Equipment	$ 25,000	Increase	$1- $9,999 Cost	Staff time to install and repair
Accommodation Excise Tax MY TOTAL				**$ 7,885,000**			
Capital Projects MY Fund							
2026	German Village Unimproved ROW Plan	Facilities	Design/Engineering/ Planning	$ 125,000	No Change	$0 - No Change	Plan creates no additional operating costs.
2026	Water Heater Replacements	Facilities	Buildings & Structures- New or Improvements	$ 40,500	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	4th Fire Bay New Fire Station Project	Facilities	Buildings & Structures- New or Improvements	$ 600,000	Decrease	($1- $9,999) Savings	Reduced wear & tear on fire trucks from exposure to elements
2026	4th Street Right Turn Lane Extension at Highway 17	Facilities	Buildings & Structures- New or Improvements	$ 300,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Shade Canopy Project	Facilities	Other Improvements	$ 77,100	Decrease	($1- $9,999) Savings	Permanent Structure would decrease cost of replacing temporary shade canopies
2026	Traffic Signal UPS (Auxiliary Power Supply) Phase 2 of 3	Facilities	Infrastructure Improvements	$ 95,000	Decrease	($1- $9,999) Savings	This will reduce operating costs for Public Works and Public Safety staff.
2026	Cameron Place Drainage Outfall Canal Construction	Facilities	Infrastructure Improvements	$ 650,000	Decrease	($1- $9,999) Savings	Project will reduce staff time dealing with flooding and customer complaints.
2026	German Village ROW Improvements	Facilities	Infrastructure Improvements	$ 275,000	Increase	$10,000 - $49,999 Cost	Improved rights of way will need to be maintained
2026	ROW Improvements Millennium Project	Facilities	Infrastructure Improvements	$ 1,600,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Drone Program	Fleet	Other Equipment	$ 23,000	Increase	$1- $9,999 Cost	Maintenance of equipment and software updates.
2026	Unmanned Aerial Vehicle (Drone)	Fleet	Other Equipment	$ 23,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Emergency Extrication Equipment	Fleet	Other Equipment	$ 65,000	Decrease	($1- $9,999) Savings	Changing from gas powered/hydraulic tools to electric tools will lower annual operating expenses

Fiscal Year 2026 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
2026	Confined Space Emergency Escape Air Kits	Fleet	Other Equipment	$ 11,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Confined Space Communications Equipment	Fleet	Other Equipment	$ 12,800	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Emergency Medical Equipment - Remount Ambulances	Fleet	Other Equipment	$ 265,810	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Capital Projects MY Fund TOTAL				**$ 4,163,210**			
Emergency 911 System Fund							
2026	JPSCD Spillman Hardware Replacement - Year 2	Fleet	IT Hardware	$ 59,211	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Main 4th Street Comm Tower APC UPS Revitalization	IT	IT Hardware	$ 36,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	911 Datacenter APC UPS Revitalization	IT	IT Hardware	$ 31,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Emergency 911 System Fund TOTAL				**$ 126,211**			
Facilities Capital MY Fund							
2026	GCPD/EMA Emergency Vehicle Covered Parking	Facilities	Design/Engineering/ Planning	$ 7,500	Decrease	($10,000 - $49,999) Savings	Will provide cover to protect public safety equipment from the weather elements and sun, reducing damage to vehicles.
2026	EMS/ Fire Emergency Vehicle Covered Parking	Facilities	Design/Engineering/ Planning	$ 7,500	Decrease	($10,000 - $49,999) Savings	Will provide cover to protect public safety equipment from the weather elements and sun, reducing damage to vehicles.
2026	Selden Park Maintenance Shed Flooring	Facilities	Buildings & Structures- New or Improvements	$ 20,000	No Change	$0 - No Change	No impact on operating costs
2026	Property Appraisal Office Remodel	Facilities	Buildings & Structures- New or Improvements	$ 75,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Floor covering replacement at the Public Safety Bldg	Facilities	Buildings & Structures- New or Improvements	$ 12,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Public Safety Building Interior Painting, Lobby & 1st floor upgrades	Facilities	Buildings & Structures- New or Improvements	$ 190,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	FY26- Fire Station #8 Removal of Exhaust system & install high volume	Facilities	Buildings & Structures- New or Improvements	$ 40,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Fire Station 4 Bay Painting	Facilities	Buildings & Structures- New or Improvements	$ 15,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Fire Station 3 Floor Covering	Facilities	Buildings & Structures- New or Improvements	$ 18,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Fire Station 3 Facade Painting	Facilities	Buildings & Structures- New or Improvements	$ 19,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Fire Station 2 Floor Covering	Facilities	Buildings & Structures- New or Improvements	$ 18,000	No Change	$0 - No Change	No anticipated impacts to operating costs.

Fiscal Year 2026 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
2026	Fire Station #4 Electrical Power Upgrade for Gear Dryer	Facilities	Buildings & Structures- New or Improvements	$ 25,000	Increase	$1- $9,999 Cost	Increased electricity use
2026	Public Works Supervisor Bathrooms & Office Space	Facilities	Buildings & Structures- New or Improvements	$ 50,000	Increase	$1- $9,999 Cost	Slight increase to operating costs through increased air conditioning costs.
2026	Engineering Space Office Needs	Facilities	Buildings & Structures- New or Improvements	$ 25,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Resurface Marble at Magistrate Courthouse	Facilities	Buildings & Structures- New or Improvements	$ 50,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Pate Electrical Hookup for Building Generator	Facilities	Buildings & Structures- New or Improvements	$ 85,000	Decrease	($1- $9,999) Savings	Generator power will reduce the need for staff and administration to relocate to another building during power outages.
2026	Magistrate Courthouse Roof Replacement	Facilities	Buildings & Structures- New or Improvements	$ 700,000	Decrease	($10,000 - $49,999) Savings	Repairs for leaks will decrease
2026	Magistrate Court Parapet Wall Varal Flashing Sealing	Facilities	Buildings & Structures- New or Improvements	$ 100,000	Decrease	($10,000 - $49,999) Savings	Reduce costly repairs by sealing entire wall
2026	Create Additional Office/Staff Space at the Brunswick Library	Facilities	Buildings & Structures- New or Improvements	$ 10,000	No Change	$0 - No Change	None - this is repurposing library space into office/storage space for staffing needs.
2026	Fire Station #2 Generator	Facilities	Other Improvements	$ 80,000	Decrease	($1- $9,999) Savings	Reduces operating costs by elimination of expensive generator rentals during weather events, which occur annually.
2026	Juvenile Justice Center Right in / Right out Project	Facilities	Infrastructure Improvements	$ 98,500	No Change	$0 - No Change	No anticipated impacts to operating costs.
2026	Selden Park Building Upgrade	Facilities	Machinery	$ 40,000	No Change	$0 - No Change	No impact on operating costs
2026	Pate Renovation Phase I Furniture	Facilities	Furniture & Fixtures	$ 35,000	No Change	$0 - No Change	No anticipated impacts to operating costs
2026	Fire Station #3 Generator	Facilities	Other Equipment	$ 85,000	Increase	$1- $9,999 Cost	Fuel and Service, but will save rental costs
2026	Portable Generators & Switches	Facilities	Other Equipment	$ 150,000	Decrease	($10,000 - $49,999) Savings	Rental is no longer needed
2026	FFE Juvenile Justice Center	Facilities	Other Equipment	$ 750,000	No Change	$0 - No Change	No operating cost impacts are expected from addition of furniture, fixtures and equipment to new building.
Facilities Capital MY Fund TOTAL				**$ 2,705,500**			
Fleet Capital MY Fund							
2026	TORO Mower Replacement	Fleet	Machinery	$ 50,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Public Works Right of Way Mowing Tractor Replacement	Fleet	Machinery	$ 105,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	SCAG Mower Replacement	Fleet	Machinery	$ 22,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Truck Replacement	Fleet	Vehicle (Object Code 542200)	$ 60,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Truck Replacement	Fleet	Vehicle (Object Code 542200)	$ 60,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Utility Vehicle Replacement	Fleet	Vehicle (Object Code 542200)	$ 20,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.

Fiscal Year 2026 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
2026	Utility Vehicle Replacement	Fleet	Vehicle (Object Code 542200)	$ 20,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Truck Replacement	Fleet	Vehicle (Object Code 542200)	$ 80,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Pursuit Vehicles (4) Sheriff's Office	Fleet	Vehicle (Object Code 542200)	$ 290,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Police Pursuit Vehicles	Fleet	Vehicle (Object Code 542200)	$ 852,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Polaris Side by Side	Fleet	Vehicle (Object Code 542200)	$ 25,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	P&Z Vehicle	Fleet	Vehicle (Object Code 542200)	$ 32,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Two Ford Mustangs (Traffic Division Vehicles)	Fleet	Vehicle (Object Code 542200)	$ 134,500	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	IT Vehicle Replacement	Fleet	Vehicle (Object Code 542200)	$ 60,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Replacement Public Works Truck	Fleet	Vehicle (Object Code 542200)	$ 90,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Replacement Public Works Truck	Fleet	Vehicle (Object Code 542200)	$ 70,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Replacement Public Works Truck	Fleet	Vehicle (Object Code 542200)	$ 85,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Public Works replacement UTV	Fleet	Vehicle (Object Code 542200)	$ 30,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Replacement Public Works Truck	Fleet	Vehicle (Object Code 542200)	$ 70,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Fire Inspector Vehicle Replacement	Fleet	Vehicle (Object Code 542200)	$ 55,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Battalion Chief Vehicle	Fleet	Vehicle (Object Code 542200)	$ 90,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Asst. Fire Chief Vehicle	Fleet	Vehicle (Object Code 542200)	$ 55,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Construction Inspector Truck	Fleet	Vehicle (Object Code 542200)	$ 44,000	Increase	$1- $9,999 Cost	Maintenance & Fuel Costs
2026	550 Chassis with Dump Bed Replacements (2)	Fleet	Vehicle (Object Code 542200)	$ 200,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Truck Replacements (2)	Fleet	Vehicle (Object Code 542200)	$ 80,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Condemnation Coordinator Vehicle	Fleet	Vehicle (Object Code 542200)	$ 32,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Outreach Bookmobile Request	Fleet	Vehicle (Object Code 542200)	$ 150,000	Increase	$1- $9,999 Cost	Maintenance & Fuel Costs
2026	Beach ATV	Fleet	Vehicle (Object Code 542200)	$ 13,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Hazardous Materials Trailer	Fleet	Other Equipment	$ 25,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
Fleet Capital MY Fund TOTAL				**$ 2,899,500**			
Grant Multi-Year Fund							
2026	SSI Tidal Pools Improvement Project	Facilities	Other Improvements	$ 1,000,000	NULL	NULL	It is currently unknown what the cost will be to maintain beach renourishment
2026	LMIG Road Improvements	Facilities	Infrastructure Improvements	$ 1,150,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
Grant Multi-Year Fund TOTAL				**$ 2,150,000**			

Fiscal Year 2026 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
IT Projects MY Fund							
2026	Sheriff's Office & Courthouse Access Control	IT	IT Hardware	$ 300,000	Decrease	($1- $9,999) Savings	Replacement of current equipment will reduce operating costs slightly through improved efficiencies and reduction of multiple systems to support.
2026	Digital Documentation and Scanning	IT	IT Hardware	$ 100,000	Increase	$50,000 - $99,999 Cost	Annual Maintenance Cost
2026	Datacenter Core Fabric Network Switches	IT	IT Hardware	$ 335,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Inter-Datacenter connected Network Switches	IT	IT Hardware	$ 90,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Mobile Laptops	Fleet	IT Hardware	$ 17,500	Increase	$1- $9,999 Cost	Monthly Air Card costs
2026	E-Citation Software	IT	Software	$ 32,000	Increase	$10,000 - $49,999 Cost	Annual renewal cost.
2026	Guardian Background Software	IT	Software	$ 24,000	Increase	$10,000 - $49,999 Cost	Operating cost impacts include annual subscription & maintenance cost for software.
2026	CaseGuard Software	IT	Software	$ 8,130	Increase	$10,000 - $49,999 Cost	Operating cost impacts include annual subscription & maintenance cost for software.
2026	IASWorld - Tax and CAMA System FY25 Payment Schedule	IT	Software	$ 416,268	Increase	$100,000 + Cost	Annual Maintenance Cost
2026	Faster for Fleet Operation and Management	IT	Software	$ 20,000	Decrease	($10,000 - $49,999) Savings	Improved vehicle maintenance, staff efficiency
2026	Investigative Software	IT	Software	$ 5,000	Increase	$1- $9,999 Cost	Operating cost impacts include annual subscription & maintenance cost for software.
2026	Probate Court Recording System	IT	Other Equipment	$ 20,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	GCSO UPS Battery Replacement	IT	Other Equipment	$ 42,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2026	Fire Station Security Cameras	IT	Other Equipment	$ 20,000	Increase	$1- $9,999 Cost	Small increase in operating costs for electricity and digital storage space.
2026	Total Station	IT	Other Equipment	$ 27,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
IT Projects MY Fund TOTAL				**$ 1,456,898**			
Opioid Settlement Fund							
2026	Replace Emergency Medical Equipment	Fleet	Other Equipment	$ 245,100	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Opioid Settlement Fund TOTAL				**$ 245,100**			
				$ 21,631,419			

Fiscal Year 2027 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
Accommodation Excise Tax MY							
2027	Harrington Park Upgrades	Facilities	Buildings & Structures- New or Improvements	$ 550,000	Increase	$1- $9,999 Cost	New restroom building will increase utility & maint. costs.
2027	Tennis Court Resurfacing Project	Facilities	Other Improvements	$ 50,000	No Change	$0 - No Change	No impact on operating costs
2027	Glynn Haven Park Shade Structure	Facilities	Other Improvements	$ 30,000	No Change	$0 - No Change	No impact on operating costs
2027	SSI Pier Maintenance and Rehab Project	Facilities	Other Improvements	$ 350,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Harrington Boat Ramp Parking	Facilities	Other Improvements	$ 200,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Frederica Road Traffic Improvements Project	Facilities	Infrastructure Improvements	$ 3,600,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Playground Replacement	Facilities	Other Equipment	$ 150,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Accommodation Excise Tax MY TOTAL				**$ 4,930,000**			
Capital Projects MY Fund							
2027	Drainage Plan & Design - Multi year plan	Facilities	Design/Engineering/ Planning	$ 75,000	No Change	$0 - No Change	Plan creates no additional operating costs.
2027	FFE Chapel Crossing Fire Station Project	Facilities	Buildings & Structures- New or Improvements	$ 400,000	No Change	$0 - No Change	The furniture, fixtures & equipment for the station will have little to no impact on operating costs.
2027	Traffic Signal UPS (Auxiliary Power Supply) Phase 2 of 3	Facilities	Infrastructure Improvements	$ 98,000	Decrease	($1- $9,999) Savings	This will reduce operating costs for Public Works and Public Safety staff.
2027	German Village ROW Improvements	Facilities	Infrastructure Improvements	$ 250,000	Increase	$10,000 - $49,999 Cost	Improved rights of way will need to be maintained
2027	Frederica Road / Sea Island Roundabout Georgia Power Pole Relocation	Facilities	Infrastructure Improvements	$ 2,300,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	New Public Safety Multi-Use Facility IT Datacenter Equipment	IT	IT Hardware	$ 750,000	Increase	$1- $9,999 Cost	Increased operating costs are expected due to additional electricity use and maintenance of a secondary datacenter. The current datacenter will be maintained for continuity of operations in the event of an outage at the primary datacenter.
2027	LED Speed Limit Signs	Facilities	Other Equipment	$ 50,000	Increase	$1- $9,999 Cost	Staff time to install and repair
2027	Evident ForenScope Superspectual	Fleet	Other Equipment	$ 62,670	Decrease	($1- $9,999) Savings	An ALS ForenScope Camera will save in staff hours and evidentiary value
2027	Unmanned Aerial Vehicle (Drone)	Fleet	Other Equipment	$ 23,500	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2027	Survey Grade GPS Equipment	Fleet	Other Equipment	$ 25,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2027	Emergency Extrication Equipment	Fleet	Other Equipment	$ 66,000	Decrease	($1- $9,999) Savings	Changing from gas powered/hydraulic tools to electric tools will lower annual operating expenses
Capital Projects MY Fund TOTAL				**$ 4,100,170**			

Fiscal Year 2027 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
Emergency 911 System Fund							
2027	JPSCD Communication Tower Camera System	IT	Other Equipment	$ 26,400	Increase	$1- $9,999 Cost	A small impact on operating costs through electricity and digital storage space.
2027	HVAC Replacement	Facilities	Other Equipment	$ 14,500	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Emergency 911 System Fund TOTAL				**$ 40,900**			
Facilities Capital MY Fund							
2027	GCPD/EMA Emergency Vehicle Covered Parking	Facilities	Design/Engineering/ Planning	$ 300,000	Decrease	($10,000 - $49,999) Savings	Will provide cover to protect public safety equipment from the weather elements and sun, reducing damage to vehicles.
2027	EMS/ Fire Emergency Vehicle Covered Parking	Facilities	Design/Engineering/ Planning	$ 300,000	Decrease	($10,000 - $49,999) Savings	Will provide cover to protect public safety equipment from the weather elements and sun, reducing damage to vehicles.
2027	Library Master Plan & Future Library Design	Facilities	Design/Engineering/ Planning	$ 50,000	No Change	$0 - No Change	No operating cost impacts expected with design and plan creation.
2027	Baldwin & Brookman Park Community Building Drop Ceilings	Facilities	Buildings & Structures- New or Improvements	$ 25,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Floor covering replacement at the Public Safety Bldg	Facilities	Buildings & Structures- New or Improvements	$ 15,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Public Safety Building Interior Painting, Lobby & 1st floor upgrades	Facilities	Buildings & Structures- New or Improvements	$ 140,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Fire Station 4 Kitchen Remodel	Facilities	Buildings & Structures- New or Improvements	$ 65,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Fire Station #1 Truck Bay painting	Facilities	Buildings & Structures- New or Improvements	$ 25,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Ballard Gym Building Upgrade	Facilities	Buildings & Structures- New or Improvements	$ 20,000	No Change	$0 - No Change	No impact on operating costs
2027	Public Works Supervisor Bathrooms & Office Space	Facilities	Buildings & Structures- New or Improvements	$ 50,000	Increase	$1- $9,999 Cost	Slight increase to operating costs through increased air conditioning costs.
2027	Public Works Facilities I-Vue Pate Bldg 1st Floor	Facilities	Buildings & Structures- New or Improvements	$ 120,000	Decrease	($1- $9,999) Savings	Labor time and energy efficiencies will be realized
2027	Historic Courthouse Bell Tower Facade	Facilities	Buildings & Structures- New or Improvements	$ 65,000	Decrease	($10,000 - $49,999) Savings	Leak repairs and damage to interior, requiring repairs. Accelerated deterioration
2027	3rd floor Harold Pate Phase II	Facilities	Buildings & Structures- New or Improvements	$ 70,000	Increase	$1- $9,999 Cost	Increased operating costs for electricity and air conditioning of currently unconditioned space.
2027	Community Development Office Space & Secure Door Access	Facilities	Buildings & Structures- New or Improvements	$ 16,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	County Parking Lot Pavement Preservation (Slurry Seal)	Facilities	Other Improvements	$ 50,000	Decrease	($1- $9,999) Savings	Preservation will extend the life of the asphalt parking lots and reduce repairs and replacement costs by extending the pavement life.

Fiscal Year 2027 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
2027	Handrails at the Courthouse	Facilities	Other Improvements	$ 25,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2027	Portable Generators & Switches	Facilities	Other Equipment	$ 150,000	Decrease	($10,000 - $49,999) Savings	Rental is no longer needed
Facilities Capital MY Fund TOTAL				**$ 1,486,000**			
Fleet Capital MY Fund							
2027	SCAG Mower Replacement	Fleet	Machinery	$ 25,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2027	Public Works Knuckle Boom Truck Replacement	Fleet	Vehicle (Object Code 542200)	$ 250,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2027	Replacement Public Works Mid-Size Excavator 2841	Fleet	Vehicle (Object Code 542200)	$ 210,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2027	Beach Jet Ski	Fleet	Vehicle (Object Code 542200)	$ 25,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Fleet Capital MY Fund TOTAL				**$ 510,000**			
Grant Multi-Year Fund							
2027	LMIG Road Improvements	Facilities	Infrastructure Improvements	$ 1,200,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
Grant Multi-Year Fund TOTAL				**$ 1,200,000**			
IT Projects MY Fund							
2027	Datacenter Core Fabric Network Switches	IT	IT Hardware	$ 335,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2027	Mobile Laptops	Fleet	IT Hardware	$ 17,500	Increase	$1- $9,999 Cost	Monthly Air Card costs
2027	Fire Station Security Cameras	IT	Other Equipment	$ 20,000	Increase	$1- $9,999 Cost	Small increase in operating costs for electricity and digital storage space.
IT Projects MY Fund TOTAL				**$ 372,500**			
Jail Complex Fund							
2027	Water Heater Replacements	Facilities	Buildings & Structures- New or Improvements	$ 42,545	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Jail Complex Fund TOTAL				**$ 42,545**			
				$ 12,682,115			

Fiscal Year 2028 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
Accommodation Excise Tax MY							
2028	Neptune Park Gazebo Replacement	Facilities	Buildings & Structures- New or Improvements	$ 200,000	No Change	$0 - No Change	No impact on operating costs
2028	Tennis Court Resurfacing Project	Facilities	Other Improvements	$ 50,000	No Change	$0 - No Change	No impact on operating costs
2028	Frederica Road Traffic Improvements Project	Facilities	Infrastructure Improvements	$ 3,800,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
2028	Playground Replacement	Facilities	Other Equipment	$ 200,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Accommodation Excise Tax MY TOTAL				**$ 4,250,000**			
Capital Projects MY Fund							
2028	Drainage Plan & Design - Multi year plan	Facilities	Design/Engineering/ Planning	$ 75,000	No Change	$0 - No Change	Plan creates no additional operating costs.
2028	German Village ROW Improvements	Facilities	Infrastructure Improvements	$ 275,000	Increase	$10,000 - $49,999 Cost	Improved rights of way will need to be maintained
2028	School Zone Warning / Flasher Software and Hardware Upgrade	Facilities	Other Equipment	$ 235,000	Decrease	($1- $9,999) Savings	The requested upgrade will allow adjustments to be made to the school zone flashers from staff desk top computers. This will eliminate the need for staff to travel to the location to adjust timing, reducing after hours response times, overtime, and vehicle usage.
2028	LED Speed Limit Signs	Facilities	Other Equipment	$ 50,000	Increase	$1- $9,999 Cost	Staff time to install and repair
2028	Unmanned Aerial Vehicle (Drone)	Fleet	Other Equipment	$ 24,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2028	Emergency Extrication Equipment	Fleet	Other Equipment	$ 67,000	Decrease	($1- $9,999) Savings	Changing from gas powered/hydraulic tools to electric tools will lower annual operating expenses
Capital Projects MY Fund TOTAL				**$ 726,000**			
Emergency 911 System Fund							
2028	GSA Eventide Call Recording System Upgrade	IT	Software	$ 115,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2028	HVAC Replacement	Facilities	Other Equipment	$ 15,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Emergency 911 System Fund TOTAL				**$ 130,000**			
Facilities Capital MY Fund							
2028	Fire Station 8 New Roof	Facilities	Buildings & Structures- New or Improvements	$ 130,000	Decrease	($1- $9,999) Savings	Positive operating impacts are expected from reduced repairs and maintenance of the current roof, reduced clean up of leaks, and improved roof insulation.
2028	Public Works Facilities I-Vue Pate Bldg 1st Floor	Facilities	Buildings & Structures- New or Improvements	$ 130,000	Decrease	($1- $9,999) Savings	Labor time and energy efficiencies will be realized
2028	Historic Courthouse Bell Tower Facade	Facilities	Buildings & Structures- New or Improvements	$ 65,000	Decrease	($10,000 - $49,999) Savings	Leak repairs and damage to interior, requiring repairs. Accelerated deterioration
2028	3rd floor Harold Pate Phase II	Facilities	Buildings & Structures- New or Improvements	$ 700,000	Increase	$1- $9,999 Cost	Increased operating costs for electricity and air conditioning of currently unconditioned space.

Fiscal Year 2028 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
2028	County Parking Lot Pavement Preservation (Slurry Seal)	Facilities	Other Improvements	$ 75,000	Decrease	($1- $9,999) Savings	Preservation will extend the life of the asphalt parking lots and reduce repairs and replacement costs by extending the pavement life.
2028	Fire Station #1 Generator	Facilities	Other Equipment	$ 85,000	Increase	$1- $9,999 Cost	Fuel and Service, but will save rental costs
Facilities Capital MY Fund TOTAL				**$ 1,185,000**			
Fleet Capital MY Fund							
2028	Tractor Replacement	Fleet	Machinery	$ 75,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2028	TORO Mower Replacement	Fleet	Machinery	$ 50,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2028	SCAG Replacement	Fleet	Machinery	$ 25,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2028	Truck Replacement	Fleet	Vehicle (Object Code 542200)	$ 65,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
2028	Public Works Knuckle Boom Truck Replacement	Fleet	Vehicle (Object Code 542200)	$ 250,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Fleet Capital MY Fund TOTAL				**$ 465,000**			
Grant Multi-Year Fund							
2028	LMIG Road Improvements	Facilities	Infrastructure Improvements	$ 1,250,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
Grant Multi-Year Fund TOTAL				**$ 1,250,000**			
IT Projects MY Fund							
2028	Phase 2 North Glynn Camera Project	IT	Other Equipment	$ 25,000	Increase	$1- $9,999 Cost	Few hundred dollars for licensing cost.
2028	Fire Station Security Cameras	IT	Other Equipment	$ 20,000	Increase	$1- $9,999 Cost	Small increase in operating costs for electricity and digital storage space.
IT Projects MY Fund TOTAL				**$ 45,000**			
Jail Complex Fund							
2028	Water Heater Replacements	Facilities	Buildings & Structures- New or Improvements	$ 59,400	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Jail Complex Fund TOTAL				**$ 59,400**			
				$ 8,110,400			

Fiscal Year 2029 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
Accommodation Excise Tax MY							
2029	Tennis Court Resurfacing Project	Facilities	Other Improvements	$ 50,000	No Change	$0 - No Change	No impact on operating costs
2029	Playground Replacement	Facilities	Other Equipment	$ 250,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Accommodation Excise Tax MY TOTAL				**$ 300,000**			
Capital Projects MY Fund							
2029	Drainage Plan & Design - Multi year plan	Facilities	Design/Engineering/ Planning	$ 75,000	No Change	$0 - No Change	Plan creates no additional operating costs.
2029	German Village ROW Improvements	Facilities	Infrastructure Improvements	$ 300,000	Increase	$10,000 - $49,999 Cost	Improved rights of way will need to be maintained
2029	LED Speed Limit Signs	Facilities	Other Equipment	$ 50,000	Increase	$1- $9,999 Cost	Staff time to install and repair
2029	Emergency Extrication Equipment	Fleet	Other Equipment	$ 68,000	Decrease	($1- $9,999) Savings	Changing from gas powered/hydraulic tools to electric tools will lower annual operating expenses
Capital Projects MY Fund TOTAL				**$ 493,000**			
Emergency 911 System Fund							
2029	HVAC Replacement	Facilities	Other Equipment	$ 15,500	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Emergency 911 System Fund TOTAL				**$ 15,500**			
Facilities Capital MY Fund							
2029	Library Master Plan & Future Library Design	Facilities	Design/Engineering/ Planning	$ 800,000	No Change	$0 - No Change	No operating cost impacts expected with design and plan creation.
2029	Fire Administration Roof Replacement	Facilities	Buildings & Structures- New or Improvements	$ 150,000	Decrease	($1- $9,999) Savings	Energy efficiency and less repairs needed
2029	Public Works Facilities I-Vue Pate Bldg 1st Floor	Facilities	Buildings & Structures- New or Improvements	$ 140,000	Decrease	($1- $9,999) Savings	Labor time and energy efficiencies will be realized
2029	County Parking Lot Pavement Preservation (Slurry Seal)	Facilities	Other Improvements	$ 75,000	Decrease	($1- $9,999) Savings	Preservation will extend the life of the asphalt parking lots and reduce repairs and replacement costs by extending the pavement life.
2029	Fire Station #6 Generator	Facilities	Other Equipment	$ 85,000	Increase	$1- $9,999 Cost	Fuel and Service, but will save rental costs
Facilities Capital MY Fund TOTAL				**$ 1,250,000**			
Grant Multi-Year Fund							
2029	LMIG Road Improvements	Facilities	Infrastructure Improvements	$ 1,300,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
Grant Multi-Year Fund TOTAL				**$ 1,300,000**			
IT Projects MY Fund							
2029	Fire Station Security Cameras	IT	Other Equipment	$ 20,000	Increase	$1- $9,999 Cost	Small increase in operating costs for electricity and digital storage space.
IT Projects MY Fund TOTAL				**$ 20,000**			
				$ 3,378,500			

Fiscal Year 2030 Capital Project Listing

Year	Capital Request	Capital Request Type	Capital Description	Amount	Impact on Operating Costs	Estimated Annual Operating Costs or (Savings)	Operating Costs Impact Notes
Accommodation Excise Tax MY							
2030	Tennis Court Resurfacing Project	Facilities	Other Improvements	$ 50,000	No Change	$0 - No Change	No impact on operating costs
2030	Playground Replacement	Facilities	Other Equipment	$ 200,000	No Change	$0 - No Change	Replacement of current equipment. No anticipated impact to operating costs.
Accommodation Excise Tax MY TOTAL				**$ 250,000**			
Capital Projects MY Fund							
2030	Drainage Plan & Design - Multi year plan	Facilities	Design/Engineering/ Planning	$ 75,000	No Change	$0 - No Change	Plan creates no additional operating costs.
2030	German Village ROW Improvements	Facilities	Infrastructure Improvements	$ 325,000	Increase	$10,000 - $49,999 Cost	Improved rights of way will need to be maintained
2030	LED Speed Limit Signs	Facilities	Other Equipment	$ 50,000	Increase	$1- $9,999 Cost	Staff time to install and repair
2030	Emergency Extrication Equipment	Fleet	Other Equipment	$ 69,000	Decrease	($1- $9,999) Savings	Changing from gas powered/hydraulic tools to electric tools will lower annual operating expenses
Capital Projects MY Fund TOTAL				**$ 519,000**			
Facilities Capital MY Fund							
2030	County Parking Lot Pavement Preservation (Slurry Seal)	Facilities	Other Improvements	$ 75,000	Decrease	($1- $9,999) Savings	Preservation will extend the life of the asphalt parking lots and reduce repairs and replacement costs by extending the pavement life.
Facilities Capital MY Fund TOTAL				**$ 75,000**			
Grant Multi-Year Fund							
2030	LMIG Road Improvements	Facilities	Infrastructure Improvements	$ 1,350,000	No Change	$0 - No Change	No anticipated impacts to operating costs.
Grant Multi-Year Fund TOTAL				**$ 1,350,000**			
IT Projects MY Fund							
2030	Fire Station Security Cameras	IT	Other Equipment	$ 20,000	Increase	$1- $9,999 Cost	Small increase in operating costs for electricity and digital storage space.
IT Projects MY Fund TOTAL				**$ 20,000**			
				$ 2,214,000			

Fiscal-Year Capital Equipment Plan

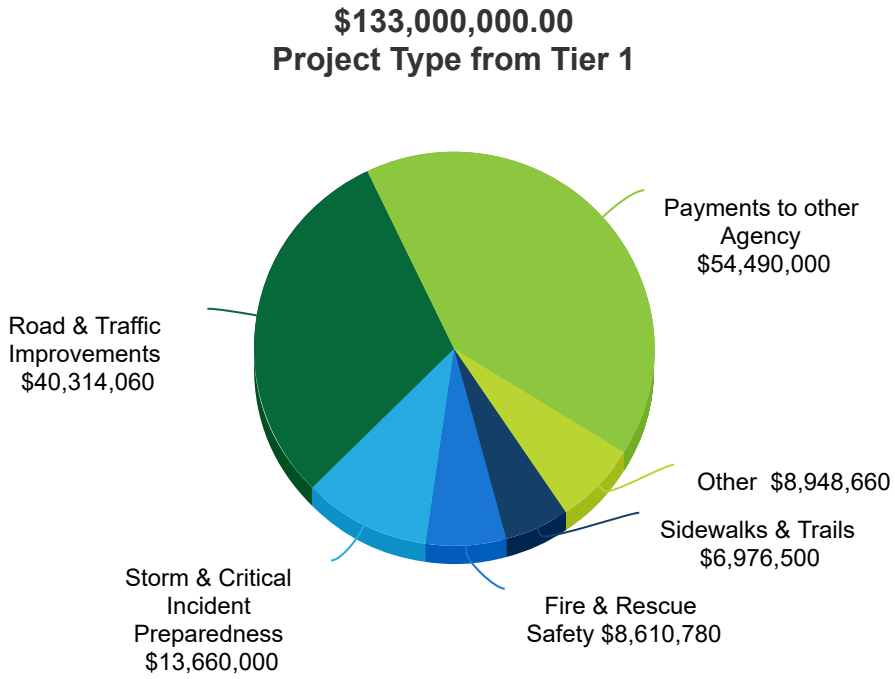
Identified capital equipment and vehicles for FY 2026 - 2030 are included below and categorized by fund source. Operating budget impacts from replacements and upgrades or vehicles & equipment in general should be positive, with newer and more efficient vehicles and equipment reducing maintenance and operating cost through reduced fuel usage, reduced maintenance and repair costs and improved efficiencies including reduction in staff time. Software purchases and upgrades will have positive impacts on operating budgets through staff efficiencies, and cost saving measures through access to online programs for citizens and staff. There are no known negative impacts on operating budgets from vehicle and equipment capital purchases.

SPLOST 2022

The SPLOST 2022 referendum was approved by Glynn County voters during the General Election on November 8, 2022. Collections from the one-cent Special Purpose Local Option Sales Tax began in April 2023 and will end in March 2029 (6 years). Glynn County received the first SPLOST monthly revenue on May 31, 2023.

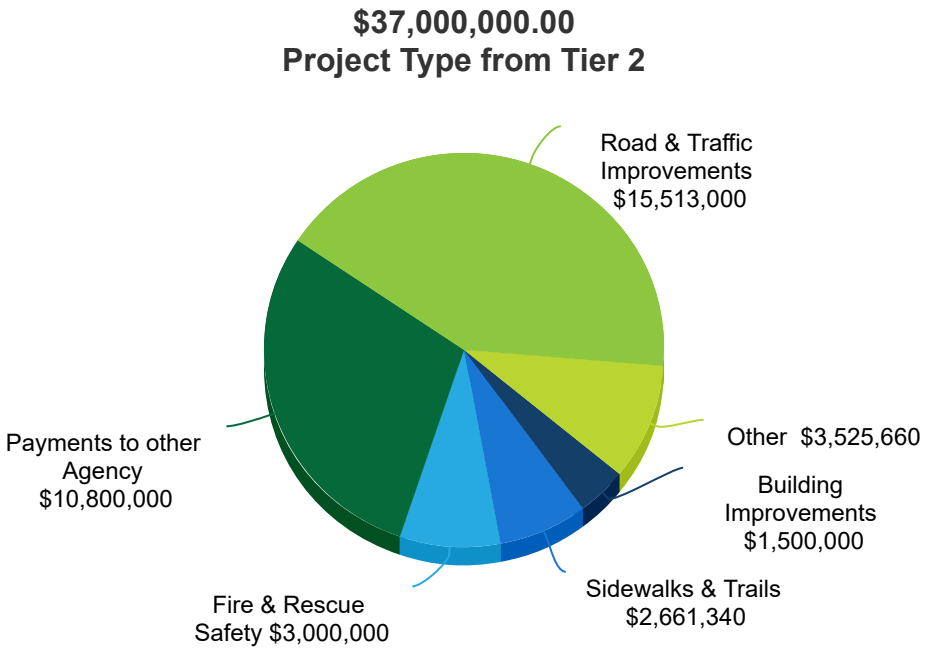
This one percent sales tax will pay for new sidewalks, drainage projects for storm preparedness, recreation and park enhancements, road and traffic improvements, public safety needs, and general infrastructure around the county. In addition, this revenue will be shared by our local partners including the City of Brunswick, the Jekyll Island Authority, the Brunswick-Glynn Joint Water & Sewer Commission, the Glynn County Airport Commission, and the Golden Isles Development Authority.

The SPLOST 2022 project list is divided into two tiers. Tier 1 includes projects that will be completed and must be fully funded before projects from Tier 2 can begin. Tier 2 projects will be priorities and completed contingent upon SPLOST revenue collections.



SPLOST 2022 Tier 1

Project Type	Tier	Project Name	SPLOST 2022 Budget	
Drainage Improvements			**$**	**3,178,660**
Type	Tier 1	Ditch & Drainage Improvements	$	3,178,660
Economic & Workforce Development			**$**	**665,000**
Type	Tier 1	Community Development Software Upgrades	$	665,000
Fire & Rescue Safety			**$**	**8,610,780**
Type	Tier 1	Public Safety Vehicles and Equipment	$	1,230,000
Type	Tier 1	Fire station	$	7,380,780
General Infrastructure			**$**	**1,750,000**
Type	Tier 1	Public Works Vehicles and Heavy Equipment	$	750,000
Type	Tier 1	Fiber network Connection to County Facilities on St. Simons	$	1,000,000
Payments to other Agency			**$**	**54,490,000**
Type	Tier 1	City of Brunswick	$	29,260,000
Type	Tier 1	Brunswick-Glynn County Development Authority Projects	$	3,000,000
Type	Tier 1	Jekyll Island Authority Projects	$	3,100,000
Type	Tier 1	Brunswick-Glynn County Water & Sewer Commission Projects	$	13,000,000
Type	Tier 1	Airport Projects	$	6,130,000
Recreation, Parks & Culture			**$**	**3,355,000**
Type	Tier 1	Demere Park Improvements	$	500,000
Type	Tier 1	Mallery Park Improvements to include Parking, Paving, and Drainage	$	1,590,000
Type	Tier 1	Selden Park Improvements	$	965,000
Type	Tier 1	Ballard Park Improvements	$	300,000
Road & Traffic Improvements			**$**	**40,314,060**
Type	Tier 1	Canal Road at Glynco Parkway Improvements Phase 2	$	2,915,000
Type	Tier 1	St. Simons Island Gateway and Torras Causeway Traic Improvements	$	13,992,000
Type	Tier 1	McKenzie Drive Improvements	$	990,000
Type	Tier 1	Old Je2su5p Road Improvements	$	2,098,800
Type	Tier 1	Perry Lane Road Improvements and Bridge Replacement	$	8,353,860
Type	Tier 1	Roadway Resurfacing	$	8,000,000
Type	Tier 1	Demere Road Improvements and Drainage	$	2,448,600
Type	Tier 1	Glynco Parkway Improvements Phase I	$	1,515,800
Sidewalks & Trails			**$**	**6,976,500**
Type	Tier 1	Mainland Sidewalks and Trails	$	5,281,500
Type	Tier 1	St. Simons Island Sidewalks and Trails	$	1,695,000
Storm & Critical Incident Preparedness			**$**	**13,660,000**
Type	Tier 1	Shoreline Protection Plan Implementation	$	2,000,000
Type	Tier 1	Public Safety Multiuse Facility	$	11,660,000
			$	**133,000,000**



SPLOST 2022 Tier 2

Project Type	Tier	Project Name	SPLOST 2022 Budget
Building Improvements			**$ 1,500,000**
Type	Tier 2	Pate Building Improvements	$ 1,500,000
Drainage Improvements			**$ 1,265,000**
Type	Tier 2	Ditch & Drainage Improvements	$ 1,265,000
Fire & Rescue Safety			**$ 3,000,000**
Type	Tier 2	Public Safety Vehicles and Equipment	$ 3,000,000
General Infrastructure			**$ 1,250,000**
Type	Tier 2	Public Works Vehicles and Heavy Equipment	$ 1,250,000
Other Equipment			**$ 1,010,660**
Type	Tier 2	Park Improvements & Playground Replacements	$ 1,010,660
Payments to other Agency			**$ 10,800,000**
Type	Tier 2	Brunswick-Glynn County Water & Sewer Commission Projects	$ 2,000,000
Type	Tier 2	City of Brunswick	$ 8,800,000
Road & Traffic Improvements			**$ 15,513,000**
Type	Tier 2	Sea Island Road Traic Flow Improvements	$ 1,749,000
Type	Tier 2	Walker/Chapel Crossing Road Improvements	$ 5,764,000
Type	Tier 2	Roadway Resurfacing	$ 8,000,000
Sidewalks & Trails			**$ 2,661,340**
Type	Tier 2	Mainland Sidewalks and Trails	$ 1,661,340
Type	Tier 2	St. Simons Island Sidewalks and Trails	$ 1,000,000
			$ 37,000,000



Appendix

Glossary of Budgetary and Financial Terminology

The following is an abbreviated list of the specialized governmental budgeting and accounting terms used in this budget.

ACCRUAL BASIS ACCOUNTING – a basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

AD VALOREM TAXES – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSIGNED FUND BALANCE – Intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

BALANCED BUDGET – A budget in which planned funds available equal planned expenditures.

BOND – a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

BUDGET – A service plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

BUDGET CALENDAR – The schedule of key dates which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL EXPENDITURES – Expenditures which results in the acquisition of/or addition to Fixed Assets & cost over $5,000 & life is greater than 1 year.

CAPITAL IMPROVEMENTS – Construction, renovation or physical improvement projects costing more than $5,000 are termed capital improvements. These projects may include maintenance or renovation of an existing structure or the construction of a new facility.

COMMITTED FUND BALANCE – Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.

DEBT LIMIT – The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE – Payment of principal and interest to lenders or creditors on outstanding debt.

DEFICIT – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

EMCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises . . . where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Services accounted for in the enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service customers.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FISCAL YEAR – The accounting period for which an organization budgets is termed the fiscal year. In Glynn County, the fiscal year runs from July 1 to June 30 of the following year.

FUND – Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity. It has a balance set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities within the financial records of a government, there need not be physical segregation of assets.

FUND BALANCE – The arithmetic difference between the assets and liabilities reported in a government fund.

GENERAL FUND – This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedure that define accepted accounting principles.

GOAL – general statements that characterize what a unit of government is trying to achieve. Goals are broad, general and timeless.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

NET ASSETS – The excess of the value of cash, receivables, investments and other assets over the liabilities.

NONSPENDABLE FUND BALANCE – Amounts that are not in spendable form such as inventory or required to be maintained intact

OBJECTIVES – a specified action that will occur within a defined time period with a reference to quality. They should be specific, measurable, achievable, realistic and time bound.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The use of Annual Operating budgets is required by law.

OPERATING EXPENSES – Proprietary fund expenses which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

OPERATING INCOME – The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES – Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

RESTRICTED FUND BALANCE – Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

RETAINED EARNINGS – Retained earnings equal any contribution made to the proprietary funds, plus any profits and minus any losses. It is used in government when a government has operations that are to be accounted for in a fashion similar to business financial reporting. These operations are referred to as proprietary funds.

REVENUE BONDS – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of special revenue sources that are legally restricted to expenditure for specified purposes.

SPLOST – A Local option sales tax for a special purpose.

TAX DIGEST – A listing of values of all taxable property in the county.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons for current or permanent benefits such as special assessments.

UNASSIGNED FUND BALANCE – The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Acronyms

ACH: Automated Clearing House

ACS: Acute Coronary Syndrome

ADA: Americans with Disabilities Act

ADR: Alternate Dispute Resolution

ARPA: American Rescue Plan Act

ASA: Aspirin

ASE: Automotive Service Excellence

ASPCA: American Society for the Prevention of Cruelty to Animals https://www.aspca.org/

BATS: Brunswick Area Transportation Study

BIRP: Blythe Island Regional Park https://glynncounty.org/176/Blythe-Island-Regional-Park

BOA: Board of Assessors

BOC: Board of Commissioners

BOE: Board of Elections or Board of Equalization

CAA: Community Action Authority https://www.coastalgacaa.org/

CAMA: Computer Assisted Mass Appraisal

CD: Community Development

CDBG: Community Development Block Grant

CENSUS: United States Census

CERT: Community Emergency Response Team

CIP: Capital Improvement Plan

CRS: Community Rating System

Ct: Court

CVB: Convention Visitors Bureau

CUVA: Conservation Use Value Assessment

DNR: Department of Natural Resources https://gadnr.org/

DOR: Department of Revenue https://dor.georgia.gov/

DOT: Department of Transportation http://www.dot.ga.gov/

DRT: Development Review Team

DUI: Driving Under the Influence

E-Filing: Electronic Filing

E-Citation: Electronic Citation

EMA: Emergency Management Agency

EMS: Emergency Medical Services

EMT: Emergency Medical Technician

EPA: Environmental Protection Agency https://www.epa.gov/

ERP: Enterprise Resource Planning

E&S: Erosion and Sedimentation

ESRI: Company name of the GIS Software supplier

EVT: Emergency Vehicle Technician

FEMA: Federal Emergency Management Agency https://www.fema.gov/

FIFA: Fieri Facias Lien or Notice

FLPA: Forest Land Protection Act

FMV: Fair Market Value

FY: Fiscal Year

GA: Georgia

GAAP: Generally Accepted Accounting Principles

GC: Glynn County

GCPD: Glynn County Police Department

GCSO: Glynn County Sheriff Office

GDOT: Georgia Department of Transportation http://www.dot.ga.gov/

GDP: Gross Domestic Product

GF: General Fund

GFOA: Government Finance Officers Association https://www.gfoa.org/

GIS: Geographical Information Services

GRPA: Georgia Recreation and Park Association https://grpa.org

H.E.A.T.: Highway Enforcement of Aggressive Traffic

HR: Human Resources

HVAC: Heating, Ventilation and Air Conditioning

IA: Individual Assistance

IFB: Invitation to Bid

IT: Information Technology

JPSCD: Joint Public Safety Committee Department

LDA: Land Disturbing Activity

LMIG: Local Maintenance and Improvement Grant

LOST: Local Option Sales Tax

MOGL: Marshes of Glynn Libraries

MTP: Metropolitan Transportation Plan

MUTCD: Manual for Uniform Traffic Control Devices

N/A: Not Applicable

NFIP: National Flood Insurance Program

NPDES: National Pollutant Discharge Elimination System

NRPA: National Recreation and Park Association https://nrpa.org

OB&Y: Other Buildings and Yards

PC: Personal Computer

PM: Preventative Maintenance

P.O.S.T. : Peace Officer Standards and Training

PW: Public Works

OCGA: Office Code of Georgia Annotated

RAB: Roundabout

RFP: Request for Proposal

RLAA: Repetitive Loss Area Analysis

ROSC: Return of Sponstaneous Circulation

ROW: Right of Way

SOPS: Special Operations

SOPs: Standard Operating Procedures

SORT: Special Operations Response Team

SOS: Secretary of State

SPL: SPLOST

SPLOST: Special-Purpose Local-Option Sales Tax

SSI: Saint Simons Island https://www.goldenisles.com/discover/st-simons-island/

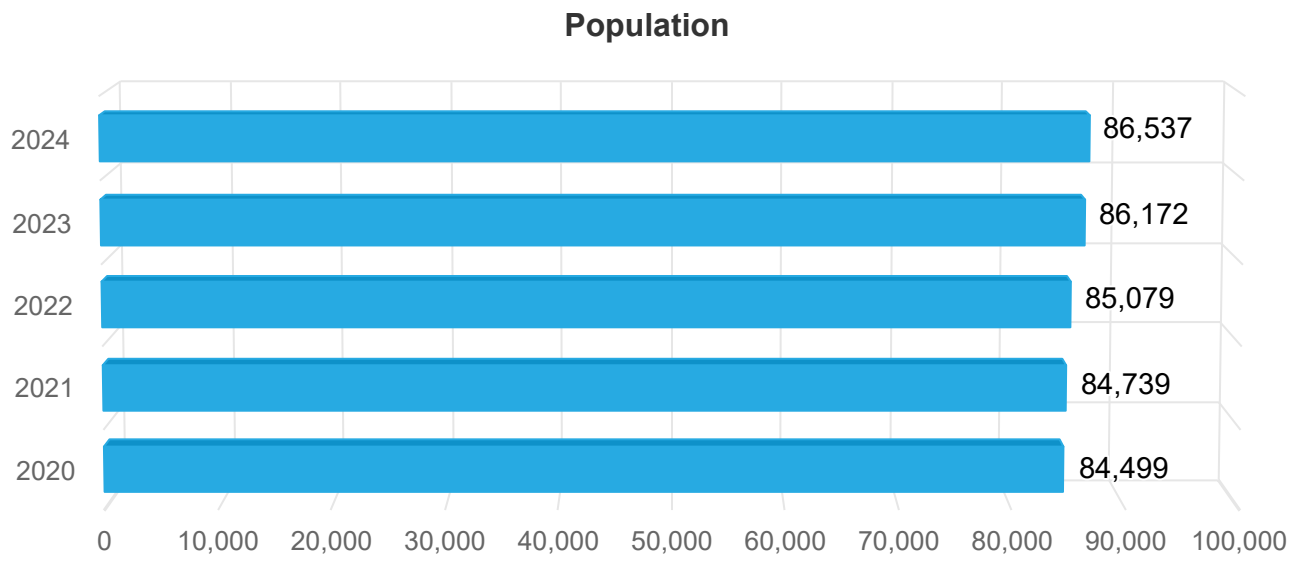
STEP: Student Team Election Participant

TAC: Terminal Agency Coordinator

TAVT: Title Ad Valorem Tax

UPD: Uniform Patrol Division

Economic Profile



Source: U.S. Census Bureau

Unemployment

Year	Glynn County	Georgia	United States
2021	3.6%	3.9%	5.3%
2022	3.5%	3.3%	3.8%
2023	2.8%	3.3%	3.8%
2024	2.4%	2.9%	3.5%
2025	2.9%	3.3%	4.0%

Source: Georgia Department of Labor

Recreation and Culture

Glynn County has an abundance of activities and local attractions for citizens and visitors alike.



Local Attractions

Neptune Park The park is located on the southern tip of St. Simons Island in Pier Village. This oceanfront park is home to many annual events throughout the year including, Memorial Day's Taps at Twilight, the 4th of July Celebration, Jazz in the Park, A Little Light Music and Movie Night Under the Stars. The park offers an oceanfront walking path, two playgrounds, a large lawn (casino), grills, a shaded picnic area beneath towering live oaks, benches that overlook the ocean, and the Neptune Park Fun Zone.

St. Simons Lighthouse Museum The museum is located on the south end of St. Simons in the Pier Village and is operated by the Coastal Georgia Historical Society which restored the building in 1975 to showcase the rich history of the lighthouse. Visitors may climb the Lighthouse tower and visit the Keeper's Dwelling, which houses the Museum exhibits.



History of Glynn



Established in 1777 and named for John Glynn, a member of the Parliament as well as a friend to the colonies, Glynn County is one of the eight original counties of Georgia. Brunswick became the county seat in 1797; the town, however, was laid out in 1771 following the Oglethorpe Plan of parks, squares, and boulevards, much like Savannah. The town consisted of a rectangular tract of land, 383.5 acres bounded on the north by 'F' Street, on the east by Cochran Street (now Martin Luther King, Jr. Boulevard), on the south by First Avenue and on the west by the Brunswick River.

The Historic Glynn County Courthouse, built during the transitional period from Victoria to Edwardian, reflects an eclectic style of architecture. The historic structure retains many of its original features such as a symmetrical Victoria interior plan and neo-classical window details.

Today, the courthouse stands majestically among the balmy palms. The glorious magnolias and the moss-draped oaks rest at the foot of a lush green carpet of grass.

-from the phoenix group, architects

The Georgia poet Sidney Lanier immortalized the seacoast here in his poem, "The Marshes of Glynn", which begins:

Glooms of the live-oaks, beautiful-braided and woven
With intricate shades of the vines that myriad-cloven
Clamber the forks of the multiform boughs,
Emerald twilights,
Virginal shy lights,
Wrought of the leaves to allure to the whisper of vows,
When lovers pace timidly down through the green colonnades
Of the dim sweet woods, of the dear dark woods,
Of the heavenly woods and glades,
That run to the radiant marginal sand-beach within
The wide sea-marshes of Glynn;

Additional information regarding the history of Glynn County and its courthouses can be found at the following links:

www.wikipedia.com

www.glynngen.com

www.glynncounty.com

http://georgiainfo.galileo.usg.edu/courthouses/glynnCH.htm.

http://georgiainfo.galileo.usg.edu/courthouses/glynnoldCH.htm



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