

Lincoln County, GA

Budget Listing

For Fiscal: 2025-2026 Period Ending: 06/30/2026

Account Number	Account Name	2025-2026 Approved
Fund: 100 - General Fund		
100-000-311000	Tax: General Property Budget Only	3,518,972.00
100-000-311100	Tax: Property Current Year	0.00
100-000-311120	Tax: Timber	0.00
100-000-311200	Tax: Property Prior Years	0.00
100-000-311310	Tax: Vehicle Ad Valorem	0.00
100-000-311314	Tax: TAVT	600,000.00
100-000-311316	Tax: Alternative Ad Valorem	17,000.00
100-000-311320	Tax: Mobile Home Decals	0.00
100-000-311340	Tax: Intangibles	50,000.00
100-000-311390	Tax: Heavy Equipment	0.00
100-000-311600	Tax: Real Estate Transfer	15,000.00
100-000-311750	Tax: Franchise Cable	20,000.00
100-000-313100	Tax: LOST	925,000.00
100-000-314200	Tax: Beverage	32,000.00
100-000-316200	Tax: Insurance Premium	550,000.00
100-000-316300	Tax: Financial Institutions	16,000.00
100-000-319110	Penalties and Interest: Property Tax	25,000.00
100-000-319500	Penalties and Interest: FiFa	500.00
100-000-319900	Penalties and Interest: GED	1,000.00
100-000-321100	Fee: Alcoholic Beverage License	8,000.00
100-000-321200	Fee: Occupational License	15,000.00
100-000-322210	Fee: Zoning Change	5,000.00
100-000-322400	Fee: Marriage License	1,500.00
100-000-322910	Fee: Pistol Permit	1,500.00
100-000-323100	Fee: Building Permit Residential	120,000.00
100-000-323101	Fee: Building Permit Commercial	10,000.00
100-000-331111	Grant: Flood Control	0.00
100-000-331150	Grant: FTA 5311	101,949.00
100-000-331151	Grant: Senior Citizens Program	72,770.00
100-000-331152	Grant: FTA 5310	45,000.00
100-000-331153	Grant: GEMA	17,071.00
100-000-331154	Grant: CSRA EOA	6,000.00
100-000-331155	Grant: GEMA/FEMA Disaster Funds	0.00
100-000-331210	Grant: Federal Non-Categorical	0.00
100-000-331300	Grant: Federal Capital	0.00
100-000-333000	Grant: Payment In Lieu of Tax	180,000.00
100-000-334110	Grant: State Categorical	0.00
100-000-334135	Grant: GA Public Library	0.00
100-000-334150	Grant: Non-Categorical Indirect	0.00
100-000-334151	Grant: CSRA RDC Recreation	17,800.00
100-000-334200	Grant: State Non Categorical	0.00
100-000-334310	State Grant: Capital	0.00
100-000-335200	Grant: Forest Land Protection	11,000.00
100-000-336000	Reimburesement LCBOE CES	46,100.00
100-000-336001	Reimbursement: Fuel	25,000.00
100-000-336002	Reimbursement: LCDA	98,438.00
100-000-341100	Magistrate Civil Filings	6,000.00
100-000-341110	Fee: Bond	5,000.00
100-000-341190	Fee: Sheriff - Probate	11,000.00
100-000-341191	Restitution	3,000.00
100-000-341192	Indigent Defense	0.00

Account Number	Account Name	2025-2026 Approved
100-000-341193	Drug Court Reimbursement	2,500.00
100-000-341200	Fee: Execution	0.00
100-000-341400	Fee: Copy	750.00
100-000-341401	Copy Fees: Library	2,000.00
100-000-341402	Miscellaneous: Superior Court	8,000.00
100-000-341600	Fee: Motor Vehicle Registration	36,000.00
100-000-341700	Admin Fee: Workforce Development	0.00
100-000-341701	Admin Fee: Solid Waste	0.00
100-000-341702	Admin Fee: Water Dept	0.00
100-000-341910	Fee: Qualifying	250.00
100-000-341920	Collection Fee	2,500.00
100-000-341940	Tax Commissions	160,000.00
100-000-342120	Accident Reports	0.00
100-000-342310	Fee: Fingerprinting	12,000.00
100-000-342330	Housing Inmates	300,000.00
100-000-342340	Inmate Transportation	25,000.00
100-000-342600	Fee: Ambulance Service	475,000.00
100-000-342900	Miscellaneous: Sheriff	5,000.00
100-000-344110	Grant: State Library	39,606.00
100-000-345510	Fee: Transit Rider Fee	3,000.00
100-000-345511	Fee: Leisure Services	1,000.00
100-000-346410	Fee: Background Checks	3,500.00
100-000-346900	Fee: Serving Papers	2,500.00
100-000-346901	Nulla Bona	0.00
100-000-347200	Registration Fees	35,000.00
100-000-347900	Miscellaneous: Recreation	500.00
100-000-347901	Recreation Sponsorships	7,500.00
100-000-347902	Library: Fax Fees	500.00
100-000-347903	Fee: Recreation Concession	500.00
100-000-349300	Fee: Returned Checks	0.00
100-000-349900	Fee: Senior Citizens Meals	2,000.00
100-000-349901	Real Estate Filings	30,000.00
100-000-349902	Fee: Transfer Tax Collection Fee	5,000.00
100-000-349904	Notary Fees	1,000.00
100-000-349905	Civil Filings	6,000.00
100-000-349906	Fee: Credit Card	1,500.00
100-000-351110	Fines: Superior Court	15,000.00
100-000-351130	Fines: Magistrate	500.00
100-000-351150	Fines: Probate Court	80,000.00
100-000-351151	Probating Wills	9,000.00
100-000-351200	Bond Forfeiture	0.00
100-000-351320	Confiscated Funds	0.00
100-000-351500	Fines: Library	750.00
100-000-361400	Interest Income	100,000.00
100-000-361402	Interest Income: Leases	0.00
100-000-371000	Donation: NOS	0.00
100-000-371001	Donation: Library	0.00
100-000-371003	Donation: Eternal Flame	0.00
100-000-381000	Rent: DFCS	32,750.00
100-000-381001	Rent: Lincoln Center	8,000.00
100-000-381002	Rent: Gym	0.00
100-000-381003	Rent: Radio Tower	75,000.00
100-000-382000	Inmate Phones	25,000.00
100-000-382100	Miscellaneous: SO Vending Commission	10,000.00
100-000-383000	Insurance Claim Reimbursement	0.00
100-000-389000	Miscellaneous: OES	0.00
100-000-389001	Miscellaneous: Probate	1,000.00
100-000-389002	Miscellaneous: General Fund	18,100.00

Account Number	Account Name	2025-2026 Approved
100-000-389003	Cash Discounts	4,000.00
100-000-389004	Miscellaneous: Library	500.00
100-000-391000	Transfers In	0.00
100-000-391001	Transfer In: ARP	92,120.00
100-000-391002	Transfer In TSPLOST	0.00
100-000-392100	Sale of Surplus Property	5,000.00
100-000-393000	USDA Equipment Loan	0.00
100-000-394000	Other Financing Sources	0.00
100-000-394010	Transfer: Fund Balance	575,000.00
100-101-511100	Salary	49,000.00
100-101-511150	Salaries: Elected	144,704.00
100-101-512200	Payroll Taxes	14,819.00
100-101-512700	Workers Compensation	2,750.00
100-101-521200	Professional Services	0.00
100-101-521300	Technical Services	0.00
100-101-522200	Repairs	0.00
100-101-522320	Equipment Rental	1,500.00
100-101-523200	Telecommunications	4,000.00
100-101-523220	Postage	500.00
100-101-523300	Advertising	500.00
100-101-523500	Travel	20,000.00
100-101-523600	Dues and Fees	3,000.00
100-101-523700	Training	7,000.00
100-101-523910	License or Maintenance Fee	0.00
100-101-531100	Supplies	1,500.00
100-101-531270	Fuel	2,100.00
100-101-531400	Reference Books	0.00
100-101-542300	Capital: Furniture & Fixtures	0.00
100-101-542500	Capital: Equipment	0.00
100-101-579000	Contingency	0.00
100-101-620020	YE Budget Adjustment	0.00
100-102-511100	Salary	61,988.00
100-102-511150	Salaries: Elected	64,416.00
100-102-512200	Payroll Taxes	9,670.00
100-102-512700	Workers Compensation	420.00
100-102-521200	Professional Services	0.00
100-102-521300	Technical Services	19,100.00
100-102-522320	Equipment Rental	2,500.00
100-102-523200	Telecommunications	2,200.00
100-102-523220	Postage	8,500.00
100-102-523300	Advertising	3,500.00
100-102-523500	Travel	3,500.00
100-102-523600	Dues and Fees	450.00
100-102-523700	Training	2,500.00
100-102-523910	License or Maintenance Fee	6,250.00
100-102-531100	Supplies	3,400.00
100-102-542300	Capital: Furniture & Fixtures	0.00
100-102-542500	Capital: Equipment	0.00
100-102-620020	YE Budget Adjustment	0.00
100-103-511100	Salary	170,533.00
100-103-512200	Payroll Taxes	13,046.00
100-103-512700	Workers Compensation	420.00
100-103-521200	Professional Services	0.00
100-103-521300	Technical Services	9,500.00
100-103-522200	Repairs	1,500.00
100-103-522320	Equipment Rental	1,000.00
100-103-523200	Telecommunications	2,100.00
100-103-523220	Postage	7,500.00

Account Number	Account Name	2025-2026 Approved
100-103-523300	Advertising	0.00
100-103-523500	Travel	5,500.00
100-103-523600	Dues and Fees	585.00
100-103-523700	Training	2,500.00
100-103-523901	Exterminating	0.00
100-103-523910	License or Maintenance Fee	11,350.00
100-103-531100	Supplies	2,500.00
100-103-531210	Water	1,000.00
100-103-531230	Electricity	3,500.00
100-103-531240	Propane	2,000.00
100-103-531270	Fuel	2,500.00
100-103-531400	Reference Books	2,000.00
100-103-531530	Electricity Use 531230	0.00
100-103-542300	Capital: Furniture & Fixtures	0.00
100-103-542500	Capital: Equipment	0.00
100-103-620020	YE Budget Adjustment	0.00
100-104-512600	Unemployment Insurance	0.00
100-104-512700	Workers Compensation	0.00
100-104-521200	Professional Services	66,000.00
100-104-521210	Public Relations	1,500.00
100-104-521300	Technical Services	20,800.00
100-104-522110	Disposal Services	0.00
100-104-522140	Groundskeeping	0.00
100-104-522200	Repairs	3,000.00
100-104-522320	Equipment Rental	2,389.00
100-104-522321	Lease Expense	6,000.00
100-104-523100	Insurance: IRMA	227,183.00
100-104-523200	Telecommunications	2,000.00
100-104-523220	Postage	0.00
100-104-523300	Advertising	1,500.00
100-104-523400	Printing	0.00
100-104-523500	Travel	0.00
100-104-523600	Dues and Fees	9,500.00
100-104-523601	Penalty: IRS	0.00
100-104-523610	Bank Fees (Use 100-104-523600)	0.00
100-104-523620	Penalty: GA DOR	0.00
100-104-523700	Training	0.00
100-104-523850	Contract Labor	0.00
100-104-523900	Other Purchased Services	0.00
100-104-523910	License or Maintenance Fee	27,250.00
100-104-531100	Supplies	10,000.00
100-104-531210	Water	0.00
100-104-531240	Propane	0.00
100-104-531270	Fuel	0.00
100-104-531275	Fuel: Others	20,000.00
100-104-531300	Food	0.00
100-104-531400	Reference Books	0.00
100-104-531600	Small Equipment	0.00
100-104-541200	Capital: Site Improvements	0.00
100-104-541300	Capital: Buildings	0.00
100-104-542300	Capital: Furniture & Fixtures	0.00
100-104-542400	Capital: Computers	0.00
100-104-542500	Capital: Equipment	0.00
100-104-571000	Transfer Out	279,139.00
100-104-573000	Payment to Others	0.00
100-104-576000	Insurance Claim Payments	0.00
100-104-579000	Contingency	15,000.00
100-104-620010	Sage/Tyler Conversion Mismatch	0.00

Account Number	Account Name	2025-2026 Approved
100-104-620020	YE Budget Adjustment	0.00
100-105-511100	Salary	134,836.00
100-105-512200	Payroll Taxes	10,315.00
100-105-512700	Workers Compensation	310.00
100-105-521200	Professional Services	0.00
100-105-521300	Technical Services	0.00
100-105-522200	Repairs	0.00
100-105-522320	Equipment Rental	800.00
100-105-523200	Telecommunications	0.00
100-105-523220	Postage	1,600.00
100-105-523300	Advertising	0.00
100-105-523500	Travel	1,800.00
100-105-523600	Dues and Fees	50.00
100-105-523700	Training	2,500.00
100-105-523910	License or Maintenance Fee	7,952.00
100-105-531100	Supplies	2,000.00
100-105-531600	Small Equipment	0.00
100-105-542300	Capital: Furniture & Fixtures	0.00
100-105-542500	Capital: Equipment	0.00
100-105-620020	YE Budget Adjustment	0.00
100-106-521200	Professional Services	33,000.00
100-106-523500	Travel	1,500.00
100-106-523700	Training	1,500.00
100-106-531100	Supplies	0.00
100-106-620020	YE Budget Adjustment	0.00
100-107-511100	Salary	69,073.00
100-107-512200	Payroll Taxes	5,285.00
100-107-512700	Workers Compensation	1,200.00
100-107-521200	Professional Services	0.00
100-107-521300	Technical Services	23,000.00
100-107-522200	Repairs	1,100.00
100-107-522320	Equipment Rental	0.00
100-107-523200	Telecommunications	1,260.00
100-107-523220	Postage	0.00
100-107-523300	Advertising	0.00
100-107-523500	Travel	2,700.00
100-107-523600	Dues and Fees	125.00
100-107-523700	Training	700.00
100-107-523910	License or Maintenance Fee	36,175.00
100-107-531100	Supplies	4,100.00
100-107-531400	Reference Books	0.00
100-107-542300	Capital: Furniture & Fixtures	0.00
100-107-542500	Capital: Equipment	0.00
100-107-620020	YE Budget Adjustment	0.00
100-109-511100	Salary	4,745.00
100-109-512200	Payroll Taxes	363.00
100-109-512700	Workers Compensation	0.00
100-109-521200	Professional Services	0.00
100-109-521300	Technical Services	0.00
100-109-523220	Postage	300.00
100-109-523500	Travel	1,000.00
100-109-523700	Training	850.00
100-109-523910	License or Maintenance Fee	0.00
100-109-531100	Supplies	100.00
100-109-542300	Capital: Furniture & Fixtures	0.00
100-109-542500	Capital: Equipment	0.00
100-109-620020	YE Budget Adjustment	0.00
100-110-511000	Salary: Poll Workers	31,800.00

Account Number	Account Name	2025-2026 Approved
100-110-511100	Salary	79,461.00
100-110-511300	Overtime	0.00
100-110-512200	Payroll Taxes	8,511.00
100-110-512700	Workers Compensation	180.00
100-110-521200	Professional Services	0.00
100-110-521300	Technical Services	7,500.00
100-110-522200	Repairs	1,000.00
100-110-522310	Rent	0.00
100-110-522320	Equipment Rental	600.00
100-110-523200	Telecommunications	3,100.00
100-110-523220	Postage	1,200.00
100-110-523300	Advertising	2,000.00
100-110-523400	Printing	1,000.00
100-110-523500	Travel	5,000.00
100-110-523600	Dues and Fees	140.00
100-110-523700	Training	2,500.00
100-110-523850	Contract Labor	1,000.00
100-110-523910	License or Maintenance Fee	0.00
100-110-531100	Supplies	7,500.00
100-110-531210	Water	375.00
100-110-531400	Reference Books	0.00
100-110-542300	Capital: Furniture & Fixtures	0.00
100-110-542500	Capital: Equipment	0.00
100-110-573000	Payment to Others	0.00
100-110-620020	YE Budget Adjustment	0.00
100-111-542200	Capital: Vehicles	92,120.00
100-111-542500	Capital: Equipment	0.00
100-111-620020	YE Budget Adjustment	0.00
100-112-512100	Health Insurance	650,000.00
100-112-512400	Retirement	395,255.00
100-112-620020	YE Budget Adjustment	0.00
100-113-511100	Salary	129,205.00
100-113-511300	Overtime	0.00
100-113-512200	Payroll Taxes	9,885.00
100-113-512700	Workers Compensation	3,984.00
100-113-512900	Uniforms	0.00
100-113-521200	Professional Services	0.00
100-113-521300	Technical Services	0.00
100-113-522110	Disposal Services	11,400.00
100-113-522140	Groundskeeping	30,000.00
100-113-522200	Repairs	80,000.00
100-113-522320	Equipment Rental	0.00
100-113-523500	Travel	0.00
100-113-523900	Other Purchased Services	8,000.00
100-113-523910	License or Maintenance Fee	2,000.00
100-113-531100	Supplies	25,000.00
100-113-531210	Water	12,000.00
100-113-531225	Eternal Flame Expense	500.00
100-113-531230	Electricity	42,000.00
100-113-531240	Propane	0.00
100-113-531270	Fuel	5,000.00
100-113-531530	Electricity Use 531230	0.00
100-113-541200	Capital: Site Improvements	0.00
100-113-541300	Capital: Buildings	0.00
100-113-542300	Capital: Furniture & Fixtures	0.00
100-113-542500	Capital: Equipment	0.00
100-113-620020	YE Budget Adjustment	0.00
100-201-511100	Salary	70,786.00

Account Number	Account Name	2025-2026 Approved
100-201-511150	Salaries: Elected	81,264.00
100-201-512200	Payroll Taxes	11,632.00
100-201-512700	Workers Compensation	360.00
100-201-521200	Professional Services	500.00
100-201-521300	Technical Services	18,000.00
100-201-522200	Repairs	0.00
100-201-522320	Equipment Rental	1,500.00
100-201-523200	Telecommunications	2,000.00
100-201-523220	Postage	1,500.00
100-201-523300	Advertising	250.00
100-201-523500	Travel	1,500.00
100-201-523600	Dues and Fees	425.00
100-201-523615	Fees: Juror/Witness	9,750.00
100-201-523700	Training	500.00
100-201-523910	License or Maintenance Fee	9,700.00
100-201-531100	Supplies	9,700.00
100-201-531400	Reference Books	50.00
100-201-542300	Capital: Furniture & Fixtures	0.00
100-201-542500	Capital: Equipment	0.00
100-201-620020	YE Budget Adjustment	0.00
100-202-521201	Child Advocate	3,000.00
100-202-521220	Cost Share: Public Defender	21,060.00
100-202-522310	Cost Share: Supplement DA's Staff	30,098.00
100-202-571000	Cost Share: Supplement SC Judges	5,628.00
100-202-571010	Cost Share: Supplement JC Judge	11,148.00
100-202-571020	Cost Share: Supplement DA	1,565.00
100-202-620020	YE Budget Adjustment	0.00
100-203-511100	Salary	68,900.00
100-203-511150	Salaries: Elected	95,688.00
100-203-512200	Payroll Taxes	12,591.00
100-203-512700	Workers Compensation	756.00
100-203-521200	Professional Services	0.00
100-203-521220	Indigent Defense	4,200.00
100-203-521230	Court Prosecutor	9,000.00
100-203-521300	Technical Services	0.00
100-203-522200	Repairs	0.00
100-203-522320	Equipment Rental	800.00
100-203-523200	Telecommunications	2,100.00
100-203-523220	Postage	1,500.00
100-203-523300	Advertising	0.00
100-203-523500	Travel	3,500.00
100-203-523600	Dues and Fees	500.00
100-203-523601	Fees: Witness	300.00
100-203-523700	Training	2,500.00
100-203-523900	Other Purchased Services	0.00
100-203-523910	License or Maintenance Fee	4,500.00
100-203-531100	Supplies	4,000.00
100-203-531210	Water	1,050.00
100-203-531230	Electricity	5,000.00
100-203-531400	Reference Books	0.00
100-203-531530	Electricity Use 531230	0.00
100-203-542300	Capital: Furniture & Fixtures	0.00
100-203-542500	Capital: Equipment	0.00
100-203-579000	Contingency	0.00
100-203-620020	YE Budget Adjustment	0.00
100-301-511100	Salary	607,931.00
100-301-511102	Salary: Drug Court	2,500.00
100-301-511110	Salary: Bailiff	6,525.00

Account Number	Account Name	2025-2026 Approved
100-301-511150	Salaries: Elected	75,896.00
100-301-511300	Overtime	44,384.00
100-301-512200	Payroll Taxes	56,399.00
100-301-512700	Workers Compensation	22,000.00
100-301-512900	Uniforms	4,000.00
100-301-521200	Professional Services	200.00
100-301-521300	Technical Services	1,000.00
100-301-522200	Repairs	25,000.00
100-301-522320	Equipment Rental	1,300.00
100-301-523200	Telecommunications	7,920.00
100-301-523220	Postage	650.00
100-301-523300	Advertising	0.00
100-301-523500	Travel	3,750.00
100-301-523600	Dues and Fees	1,236.00
100-301-523700	Training	2,500.00
100-301-523910	License or Maintenance Fee	26,300.00
100-301-531100	Supplies	27,000.00
100-301-531270	Fuel	60,000.00
100-301-542200	Capital: Vehicles	0.00
100-301-542300	Capital: Furniture & Fixtures	0.00
100-301-542500	Capital: Equipment	0.00
100-301-581200	Principal: Capital Lease	0.00
100-301-581300	Principal: Other Debit	3,058.00
100-301-582200	Interest Exp: Capital Lease	0.00
100-301-582300	Interest Exp: Other Debit	200.00
100-301-620020	YE Budget Adjustment	0.00
100-302-511100	Salary	470,439.00
100-302-511300	Overtime	52,126.00
100-302-512200	Payroll Taxes	39,977.00
100-302-512700	Workers Compensation	12,300.00
100-302-512900	Uniforms	2,500.00
100-302-521200	Professional Services	1,000.00
100-302-521220	Health Care: Inmate	55,000.00
100-302-521300	Technical Services	0.00
100-302-522110	Disposal Services	0.00
100-302-522200	Repairs	8,000.00
100-302-522320	Equipment Rental	660.00
100-302-523100	Insurance	5,000.00
100-302-523200	Telecommunications	3,150.00
100-302-523220	Postage	250.00
100-302-523300	Advertising	0.00
100-302-523500	Travel	600.00
100-302-523700	Training	1,000.00
100-302-523900	Other Purchased Services	0.00
100-302-523910	License or Maintenance Fee	5,900.00
100-302-531100	Supplies	20,000.00
100-302-531120	Supplies: Inmate	0.00
100-302-531210	Water	15,000.00
100-302-531230	Electricity	46,000.00
100-302-531240	Propane	20,000.00
100-302-531270	Fuel	0.00
100-302-531300	Food	160,000.00
100-302-531530	Electricity Use 531230	0.00
100-302-531700	Medicine: Inmate	10,000.00
100-302-542300	Capital: Furniture & Fixtures	0.00
100-302-542500	Capital: Equipment	0.00
100-302-620020	YE Budget Adjustment	0.00
100-304-511100	Salary	635,911.00

Account Number	Account Name	2025-2026 Approved
100-304-511300	Overtime	300,542.00
100-304-512100	Cancer/PTSD Insurance	0.00
100-304-512200	Payroll Taxes	71,639.00
100-304-512700	Workers Compensation	50,500.00
100-304-512900	Uniforms	3,500.00
100-304-521200	Professional Services	2,500.00
100-304-521300	Technical Services	27,000.00
100-304-522110	Disposal Services	0.00
100-304-522200	Repairs	20,000.00
100-304-522320	Equipment Rental	600.00
100-304-523200	Telecommunications	6,000.00
100-304-523220	Postage	100.00
100-304-523300	Advertising	0.00
100-304-523500	Travel	3,500.00
100-304-523600	Dues and Fees	3,500.00
100-304-523610	Bank Fees	0.00
100-304-523700	Training	5,000.00
100-304-523800	License or Certification Fee	0.00
100-304-523900	Other Purchased Services	0.00
100-304-523910	License or Maintenance Fee	0.00
100-304-531100	Supplies	40,000.00
100-304-531210	Water	3,600.00
100-304-531230	Electricity	25,000.00
100-304-531240	Propane	0.00
100-304-531270	Fuel	25,000.00
100-304-531400	Reference Books	0.00
100-304-531530	Electricity Use 531230	0.00
100-304-542200	Capital: Vehicles	0.00
100-304-542300	Capital: Furniture & Fixtures	0.00
100-304-542500	Capital: Equipment	0.00
100-304-581200	Principal: Capital Lease	0.00
100-304-581300	Principal: Other Debt	63,839.00
100-304-582200	Interest Exp: Capital Lease	0.00
100-304-582300	Interest Exp: Other Debt	5,803.00
100-304-620010	Sage/Tyler Conversion Mismatch	0.00
100-304-620020	YE Budget Adjustment	0.00
100-305-512100	Cancer/PTSD Insurance	13,616.00
100-305-512700	Workers Compensation	7,000.00
100-305-521220	Professional Service: Medical	0.00
100-305-531100	Supplies	0.00
100-305-572010	Retirement: VFD	18,300.00
100-305-620020	YE Budget Adjustment	0.00
100-306-511100	Salary	0.00
100-306-511150	Salaries: Elected	8,952.00
100-306-511400	Fee: Death Investigation	6,000.00
100-306-512200	Payroll Taxes	1,144.00
100-306-512700	Workers Compensation	150.00
100-306-521200	Professional Services	0.00
100-306-521300	Technical Services	4,400.00
100-306-522200	Repair	0.00
100-306-523200	Telecommunications	450.00
100-306-523220	Postage	0.00
100-306-523300	Advertising	0.00
100-306-523500	Travel	2,400.00
100-306-523600	Dues and Fees	225.00
100-306-523700	Training	1,500.00
100-306-523910	License or Maintenance Fee	0.00
100-306-531100	Supplies	2,500.00

Account Number	Account Name	2025-2026 Approved
100-306-531270	Fuel	1,000.00
100-306-542300	Capital: Furniture & Fixtures	0.00
100-306-542500	Capital: Equipment	0.00
100-306-620020	YE Budget Adjustment	0.00
100-307-511100	Salary	1,600.00
100-307-511300	Overtime	0.00
100-307-512200	Payroll Taxes	123.00
100-307-512700	Workers Compensation	0.00
100-307-531100	Supplies	500.00
100-307-620020	YE Budget Adjustment	0.00
100-401-511100	Salary	269,440.00
100-401-511300	Overtime	2,500.00
100-401-512200	Payroll Taxes	20,804.00
100-401-512700	Workers Compensation	12,000.00
100-401-512900	Uniforms	8,000.00
100-401-521200	Professional Services	0.00
100-401-521300	Technical Services	3,800.00
100-401-522200	Repairs	20,000.00
100-401-523200	Telecommunications	850.00
100-401-523220	Postage	0.00
100-401-523300	Advertising	100.00
100-401-523500	Travel	250.00
100-401-523700	Training	250.00
100-401-523910	License or Maintenance Fee	0.00
100-401-531100	Supplies	20,000.00
100-401-531210	Water	0.00
100-401-531230	Electricity	0.00
100-401-531240	Propane	0.00
100-401-531270	Fuel	45,000.00
100-401-531530	Electricity Use 531230	0.00
100-401-531600	Small Equipment	1,000.00
100-401-542300	Capital: Furniture & Fixtures	0.00
100-401-542500	Capital: Equipment	0.00
100-401-620020	YE Budget Adjustment	0.00
100-403-511100	Salary	40,976.00
100-403-511300	Overtime	0.00
100-403-512200	Payroll Taxes	3,135.00
100-403-512700	Workers Compensation	610.00
100-403-512900	Uniforms	800.00
100-403-521200	Professional Services	0.00
100-403-521300	Technical Services	0.00
100-403-522110	Disposal Services	2,500.00
100-403-522200	Repairs	500.00
100-403-523200	Telecommunications	850.00
100-403-523300	Advertising	0.00
100-403-523500	Travel	0.00
100-403-523700	Training	0.00
100-403-523910	License or Maintenance Fee	0.00
100-403-531100	Supplies	25,000.00
100-403-531210	Water	3,000.00
100-403-531230	Electricity	3,000.00
100-403-531240	Propane	1,500.00
100-403-531270	Fuel	600.00
100-403-531530	Electricity Use 531230	0.00
100-403-542300	Capital: Furniture & Fixtures	0.00
100-403-620020	YE Budget Adjustment	0.00
100-501-523900	Other Purchased Services	0.00
100-501-531210	Water	750.00

Account Number	Account Name	2025-2026 Approved
100-501-531230	Electricity	7,500.00
100-501-571000	Cost Share: Health Dept	38,800.00
100-501-571020	Cost Share: GA Forestry	8,145.00
100-501-571021	Cost Share: DFCS	7,400.00
100-501-571030	Cost Share: USDA	7,180.00
100-501-572000	LC Paws	8,000.00
100-501-620020	YE Budget Adjustment	0.00
100-502-511100	Salary	113,183.00
100-502-512100	Benefits: Health Ins	13,758.00
100-502-512200	Payroll Taxes	8,659.00
100-502-512700	Workers Compensation	1,850.00
100-502-512900	Uniforms	0.00
100-502-521200	Professional Services	0.00
100-502-521300	Technical Services	1,000.00
100-502-522200	Repairs	3,000.00
100-502-522202	Tires	2,000.00
100-502-522320	Equipment Rental	300.00
100-502-523200	Telecommunications	2,500.00
100-502-523220	Postage	0.00
100-502-523300	Advertising	300.00
100-502-523500	Travel	500.00
100-502-523600	Dues and Fees	300.00
100-502-523700	Training	300.00
100-502-523910	License or Maintenance Fee	0.00
100-502-531100	Supplies	2,000.00
100-502-531270	Fuel	25,000.00
100-502-542300	Capital: Furniture & Fixtures	0.00
100-502-542500	Capital: Equipment	0.00
100-502-620020	YE Budget Adjustment	0.00
100-503-511100	Salary	18,501.00
100-503-512200	Payroll Taxes	1,416.00
100-503-512700	Workers Compensation	0.00
100-503-521200	Professional Services	0.00
100-503-521300	Technical Services	0.00
100-503-522200	Repairs	0.00
100-503-522320	Equipment Rental	240.00
100-503-523200	Telecommunications	3,200.00
100-503-523220	Postage	0.00
100-503-523300	Advertising	100.00
100-503-523500	Travel	1,000.00
100-503-523600	Dues and Fees	0.00
100-503-523700	Training	500.00
100-503-523910	License or Maintenance Fee	0.00
100-503-531100	Supplies	12,000.00
100-503-531102	Grant Exp: EOA	6,000.00
100-503-531103	Grant Exp: Senior Recreation	17,800.00
100-503-531210	Water	0.00
100-503-531230	Electricity	6,500.00
100-503-531270	Fuel	0.00
100-503-531300	Food	62,500.00
100-503-542300	Capital: Furniture & Fixtures	0.00
100-503-542500	Capital: Equipment	0.00
100-503-579000	Contingency	0.00
100-503-620020	YE Budget Adjustment	0.00
100-504-511100	Salary	0.00
100-504-512200	Payroll Taxes	0.00
100-504-521200	Professional Services	0.00
100-504-522200	Repairs	0.00

Account Number	Account Name	2025-2026 Approved
100-504-523300	Advertising	0.00
100-504-523900	Other Purchased Services	0.00
100-504-523910	License or Maintenance Fee	0.00
100-504-531100	Supplies	1,000.00
100-504-531210	Water	6,000.00
100-504-531230	Electricity	15,000.00
100-504-531530	Electricity Use 531230 Instead	0.00
100-504-542300	Capital: Furniture & Fixtures	0.00
100-504-620020	YE Budget Adjustment	0.00
100-505-511100	Salary	16,497.00
100-505-512200	Payroll Taxes	1,263.00
100-505-512700	Workers Compensation	300.00
100-505-512900	Uniforms	0.00
100-505-521200	Professional Services	0.00
100-505-521300	Technical Services	1,000.00
100-505-522200	Repairs	1,000.00
100-505-523220	Postage	0.00
100-505-523600	Dues and Fees	0.00
100-505-531100	Supplies	1,500.00
100-505-531102	Grant Exp: EOA	0.00
100-505-531270	Fuel	6,800.00
100-505-620020	YE Budget Adjustment	0.00
100-601-511100	Salary	62,839.00
100-601-512200	Payroll Taxes	4,808.00
100-601-512700	Workers Compensation	1,500.00
100-601-512900	Uniforms	0.00
100-601-521200	Professional Services	0.00
100-601-522110	Disposal Services	7,500.00
100-601-522140	Groundskeeping	0.00
100-601-522200	Repairs	12,000.00
100-601-522320	Equipment Rental	3,000.00
100-601-523200	Telecommunications	2,100.00
100-601-523220	Postage	0.00
100-601-523300	Advertising	0.00
100-601-523500	Travel	0.00
100-601-523600	Dues and Fees	650.00
100-601-523610	Bank Fees	0.00
100-601-523700	Training	0.00
100-601-523900	Other Purchased Services	0.00
100-601-523910	License or Maintenance Fee	0.00
100-601-531100	Supplies	42,000.00
100-601-531210	Water	18,000.00
100-601-531230	Electricity	35,000.00
100-601-531240	Propane	0.00
100-601-531270	Fuel	2,800.00
100-601-531400	Reference Books	0.00
100-601-531530	Electricity Use 531230	0.00
100-601-541300	Capital: Buildings	0.00
100-601-542300	Capital: Furniture & Fixtures	0.00
100-601-542500	Capital: Equipment	0.00
100-601-579001	Contract Labor: Recreation	5,500.00
100-601-620020	YE Budget Adjustment	0.00
100-602-511100	Salary	104,372.00
100-602-511300	Overtime	0.00
100-602-512200	Payroll Taxes	7,985.00
100-602-512400	Retirement	9,281.00
100-602-512700	Workers Compensation	230.00
100-602-521200	Professional Services	0.00

Account Number	Account Name	2025-2026 Approved
100-602-521300	Technical Services	0.00
100-602-522200	Repairs	1,000.00
100-602-522320	Equipment Rental	1,000.00
100-602-523200	Telecommunications	3,000.00
100-602-523220	Postage	0.00
100-602-523300	Advertising	0.00
100-602-523500	Travel	500.00
100-602-523600	Dues and Fees	300.00
100-602-523700	Training	0.00
100-602-523900	Other Purchased Services	0.00
100-602-523910	License or Maintenance Fee	0.00
100-602-523920	Program Expenses	10,000.00
100-602-531100	Supplies	8,200.00
100-602-531210	Water	1,500.00
100-602-531230	Electricity	16,000.00
100-602-531400	Books and Periodicals	10,000.00
100-602-531530	Electricity Use 531230	0.00
100-602-531600	Small Equipment	0.00
100-602-542300	Capital: Furniture & Fixtures	0.00
100-602-542500	Capital: Equipment	0.00
100-602-620010	Sage/Tyler Conversion Mismatch	0.00
100-602-620020	YE Budget Adjustment	0.00
100-701-511100	Salary	0.00
100-701-512200	Payroll Taxes	0.00
100-701-521200	Professional Services	0.00
100-701-521300	Technical Services	0.00
100-701-522200	Repairs	0.00
100-701-522320	Equipment Rental	800.00
100-701-523200	Telecommunications	3,000.00
100-701-523500	Travel	6,100.00
100-701-523600	Dues and Fees	500.00
100-701-523700	Training	0.00
100-701-523900	Other Purchased Services	0.00
100-701-531100	Supplies	4,000.00
100-701-531210	Water	1,000.00
100-701-531230	Electricity	3,500.00
100-701-531530	Electricity Use 531230	0.00
100-701-531600	Small Equipment	0.00
100-701-542300	Capital: Furniture & Fixtures	0.00
100-701-542500	Capital: Equipment	0.00
100-701-579000	Contract: Admin Svcs	73,300.00
100-701-620020	YE Budget Adjustment	0.00
100-801-511100	Salary-Do not use	0.00
100-801-512200	Payroll Taxes-Do not use	0.00
100-804-511100	Salary	88,500.00
100-804-512200	Payroll Taxes	6,771.00
100-804-512700	Workers Compensation	300.00
100-805-511100	Salary	73,151.00
100-805-512200	Payroll Taxes	5,596.00
100-805-512700	Workers Compensation	420.00
100-805-521200	Professional Services	1,000.00
100-805-521300	Technical Services	25,000.00
100-805-522200	Repairs	2,000.00
100-805-522320	Equipment Rental	4,000.00
100-805-523200	Telecommunications	2,200.00
100-805-523220	Postage	250.00
100-805-523300	Advertising	2,000.00
100-805-523400	Printing	0.00

Account Number	Account Name	2025-2026 Approved
100-805-523500	Travel	500.00
100-805-523600	Dues and Fees	900.00
100-805-523700	Training	250.00
100-805-523910	License and Maintenance Fees	32,653.00
100-805-531100	Supplies	5,000.00
100-805-531210	Water	1,100.00
100-805-531230	Electricity	2,800.00
100-805-531240	Propane	2,000.00
100-805-531270	Fuel	7,500.00
100-805-531400	Books and Periodicals	500.00
100-805-531600	Small Equipment	0.00
100-805-542200	Capital: Vehicles	0.00
100-805-542300	Capital: Furniture & Fixtures	0.00
100-805-542500	Capital: Equipment	0.00
100-805-573000	Payment to Others	0.00
100-805-620020	YE Budget Adjustment	0.00
	Total Fund: 100 - General Fund:	**400.00**

Account Number	Account Name	2025-2026 Approved
Fund: 205 - Law Library Fund		
205-000-341100	Fee: Law Library	4,000.00
205-000-523910	License or Maintenance Fee	1,000.00
205-000-531100	Supplies	1,500.00
205-000-531400	Reference Books	1,500.00
205-000-531700	Other	0.00
205-000-620020	YE Budget Adjustment	0.00
	Total Fund: 205 - Law Library Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 210 - Confiscated Assets Fund		
210-000-351320	Cash Confiscation	5,000.00
210-000-351360	Proceeds fm Sale of Confiscated Property	0.00
210-000-531100	Supplies	5,000.00
	Total Fund: 210 - Confiscated Assets Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 211 - Jail Fee Fund		
211-000-341100	Jail Fees	15,000.00
211-000-390050	Transfer: Fund Balance	0.00
211-000-531700	Jail Fee Expenses	15,000.00
211-000-542500	Capital: Equipment	0.00
211-000-620020	YE Budget Adjustment	0.00
	Total Fund: 211 - Jail Fee Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 212 - Drug Education Fund		
212-000-341100	Fee: Drug Education	2,500.00
212-000-531700	Drug Education Expense	2,500.00
	Total Fund: 212 - Drug Education Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 213 - Opioid Settlement Fund		
213-000-351920	Opioid Settlement Payment	5,000.00
213-000-531100	Supplies	0.00
213-000-611000	Interfund Transfer Out: General Fund	5,000.00
213-000-620020	YE Budget Adjustment	0.00
	Total Fund: 213 - Opioid Settlement Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 215 - E-911 Fund		
215-000-314600	Tax: Consumer Fireworks Excise	0.00
215-000-336000	City Dispatcher Reimburse	108,000.00
215-000-342500	Non-Prepaid Charge	140,000.00
215-000-342510	Prepaid Wireless Fee	33,400.00
215-000-389900	Miscellaneous	0.00
215-000-391000	Transfer In	279,139.00
215-000-511100	Salary	303,020.00
215-000-511300	Overtime	39,853.00
215-000-512100	Health Insurance	92,132.00
215-000-512200	Payroll Taxes	26,230.00
215-000-512400	Retirement	37,900.00
215-000-512700	Workers Compensation	675.00
215-000-512900	Uniforms	600.00
215-000-521200	Professional Services	0.00
215-000-521300	Technical Services	0.00
215-000-522140	Groundskeeping	725.00
215-000-522200	Repairs	2,000.00
215-000-522320	Equipment Rental	600.00
215-000-523200	Telecommunications	4,300.00
215-000-523201	Cell Service	0.00
215-000-523230	E911 Circuits	22,650.00
215-000-523500	Travel	1,000.00
215-000-523600	Dues and Fees	0.00
215-000-523700	Training	1,000.00
215-000-523900	Other Purchased Services	485.00
215-000-523910	License or Maintenance Fee	21,469.00
215-000-531100	Supplies	3,000.00
215-000-531210	Water	400.00
215-000-531230	Electricity	2,500.00
215-000-542300	Capital: Furniture & Fixtures	0.00
215-000-542400	Capital: Computers	0.00
215-000-542500	Capital: Equipment	0.00
215-000-620020	YE Budget Adjustment	0.00
	Total Fund: 215 - E-911 Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 220 - Family Connections Fund		
220-000-334150	Grant: State Indirect	56,250.00
220-000-389000	Miscellaneous	0.00
220-000-511100	Salary	36,114.00
220-000-512100	Health Insurance	12,082.00
220-000-512200	Payroll Taxes	2,763.00
220-000-512700	Workers Compensation	241.00
220-000-521200	Professional Services	0.00
220-000-522320	Equipment Rental	1,800.00
220-000-523100	Insurance: General Liability	1,930.00
220-000-523200	Telecommunications	1,320.00
220-000-523500	Travel	0.00
220-000-523850	Contract Services	0.00
220-000-531100	Supplies	0.00
220-000-573000	Payment to Others	0.00
	Total Fund: 220 - Family Connections Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 222 - Special State Grant Fund		
222-000-331210	AG Building: USDA Grant	0.00
222-000-334100	AG Building: One Georgia Grant	0.00
222-000-334110	Grant: State Categorical	0.00
222-000-531100	Supplies	0.00
222-000-541200	Capital: Site Improvements	0.00
222-000-541300	Capital: Buildings	0.00
222-000-541400	Capital: Infrastructure	0.00
222-000-542300	Capital: Furniture and Fixtures	0.00
222-000-542500	Capital: Equipment	0.00
	Total Fund: 222 - Special State Grant Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 224 - Eastern Regional Library Fund		
224-000-334135	Grant: GA Public Library	0.00
224-000-389000	Miscellaneous	0.00
224-000-391000	Interfund Transfer In	0.00
224-000-511100	Salary	0.00
224-000-511300	Overtime	0.00
224-000-512100	Health Insurance	0.00
224-000-512200	Payroll Taxes	0.00
224-000-512400	Retirement	0.00
224-000-512600	Unemployment Insurance	0.00
224-000-512700	Workers Compensation	0.00
224-000-521200	Professional Services	0.00
224-000-521300	Technical Services	0.00
224-000-522200	Repairs	0.00
224-000-522320	Equipment Rental	0.00
224-000-523200	Telecommunications	0.00
224-000-523220	Postage	0.00
224-000-523400	Printing	0.00
224-000-523500	Travel	0.00
224-000-523600	Dues and Fees	0.00
224-000-523700	Training	0.00
224-000-523910	License & Maintenance Fees	0.00
224-000-531100	Supplies	0.00
224-000-531210	Water	0.00
224-000-531230	Electricity	0.00
224-000-531400	Books & Periodicals	0.00
224-000-571000	Integovernmental	0.00
224-000-573000	Payment to Others	0.00
	Total Fund: 224 - Eastern Regional Library Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 230 - American Rescue Plan Fund		
230-000-332300	ARP Federal Grant	0.00
230-000-361400	Interest Income	0.00
230-000-389000	Miscellaneoud: Other	0.00
230-000-394010	Transfer: Fund Balance	336,000.00
230-000-511000	EC1.9 Payroll Cost Public Safety	0.00
230-000-523200	Telecommunications	0.00
230-000-531100	General Supplies And Materials	0.00
230-000-531101	COVID Supplies	0.00
230-000-541300	Capital: Buildings	0.00
230-000-542300	Capital: Furniture & Fixtures	0.00
230-000-542500	Capital: Equipment	0.00
230-000-579000	Contingency	0.00
230-000-611000	Interfund Transfer	336,000.00
230-000-620020	YE Budget Adjustment	0.00
	Total Fund: 230 - American Rescue Plan Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 275 - Hotel/Motel Tax Fund		
275-000-314100	Tax: Hotel-Motel	35,000.00
275-000-389000	Miscellaneous	0.00
275-000-523600	Dues and Fees	5,000.00
275-000-531100	Supplies	5,000.00
275-000-571000	Intergovernmental	12,000.00
275-000-572000	Payment to Other Agencies	8,500.00
275-000-573000	Payment to Others	4,500.00
275-000-611000	Interfund Transfer	0.00
	Total Fund: 275 - Hotel/Motel Tax Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 321 - SPLOST 7 Fund		
321-000-313200	SPLOST 7 Receipts	1,164,000.00
321-000-361100	Interest Income	0.00
321-000-389000	Miscellaneous	0.00
321-000-523600	Dues and Fees	0.00
321-000-544000	Tier I Expense	232,800.00
321-000-544100	Tier II Expense	744,960.00
321-000-571000	Intergovernmental	186,240.00
	Total Fund: 321 - SPLOST 7 Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 335 - TSPLOST Fund		
335-000-313400	T-SPLOST Proceeds	950,000.00
335-000-313410	TIA 2	3,480,000.00
335-000-334111	Grant: LMIG	395,000.00
335-000-389000	Miscellaneous	0.00
335-000-389003	Cash Discounts	0.00
335-000-391000	Interfund Transfer In	0.00
335-000-521200	Professional Services	600,000.00
335-000-521300	Technical Services	0.00
335-000-522200	Repairs	50,000.00
335-000-522210	Maintenance: Right of Way	200,000.00
335-000-531100	Supplies	50,000.00
335-000-531600	Small Equipment	0.00
335-000-531700	Gravel Purchases	200,000.00
335-000-531701	Asphault Purchases	200,000.00
335-000-541200	Capital: Site Improvements	0.00
335-000-541400	Capital: LMIG Expense	395,000.00
335-000-541405	Capital: Infrastructure: Roads	2,880,000.00
335-000-542200	Capital: Vehicles	200,000.00
335-000-542500	Capital: Equipment	50,000.00
335-000-611000	Transfer Out	0.00
335-000-620020	YE Budget Adjustment	0.00
	Total Fund: 335 - TSPLOST Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 505 - Water and Sewer Fund		
505-000-331150	Grant: Federal Categorical Indirect	0.00
505-000-344210	Water Charges	1,100,000.00
505-000-344220	Fee: Water Acct Set-Up	50,000.00
505-000-344230	Fee: Tap-On	0.00
505-000-344255	Sewerage Charges	75,000.00
505-000-349300	Fee: Returned Check	0.00
505-000-349900	Fee: Credit Card	7,000.00
505-000-349901	Penalties	20,000.00
505-000-361400	Interest Income	3,000.00
505-000-389000	Miscellaneous	0.00
505-000-391000	Interfund Transfer	0.00
505-000-511100	Salary	219,516.00
505-000-511300	Overtime	16,000.00
505-000-512100	Health Insurance	39,485.00
505-000-512200	Payroll Taxes	17,443.00
505-000-512400	Retirement	28,267.00
505-000-512700	Workers Compensation	7,440.00
505-000-512900	Uniforms	5,000.00
505-000-521200	Professional Services	25,000.00
505-000-521300	Technical Services	60,000.00
505-000-522140	Groundskeeping	1,200.00
505-000-522200	Repairs	130,000.00
505-000-522320	Equipment Rental	6,000.00
505-000-522321	Lease: Equipment-Do Not Use	0.00
505-000-523200	Telecommunications	6,840.00
505-000-523201	Cell Service	0.00
505-000-523220	Postage	20,000.00
505-000-523300	Advertising	0.00
505-000-523400	Printing	0.00
505-000-523500	Travel	1,000.00
505-000-523600	Dues and Fees	10,500.00
505-000-523601	Credit Card Expenses	12,000.00
505-000-523610	Bank Fees - Do Not Use	0.00
505-000-523700	Training	500.00
505-000-523900	Other Purchased Services	200.00
505-000-523910	License or Maintenance Fee	8,137.00
505-000-531100	Supplies	70,000.00
505-000-531110	Chemicals	0.00
505-000-531210	Water	0.00
505-000-531211	Sewage Expense	30,000.00
505-000-531230	Electricity	45,000.00
505-000-531240	Propane	0.00
505-000-531270	Fuel	25,000.00
505-000-531400	Reference Books	0.00
505-000-531510	Water Purchase	260,000.00
505-000-531600	Small Equipment	0.00
505-000-541100	Capital: Sites	0.00
505-000-541400	Capital: Infrastructure	0.00
505-000-542200	Capital: Vehicles	0.00
505-000-542300	Capital: Furniture & Fixtures	0.00
505-000-542500	Capital: Equipment	15,500.00
505-000-551100	Indirect Cost Allocation	0.00
505-000-561000	Depreciation Expense	0.00
505-000-562000	Amortization Expense	0.00
505-000-562010	Amortization Expense: SBITA	0.00
505-000-573000	Payment to Others	0.00
505-000-574000	Bad Debt	0.00

Account Number	Account Name	2025-2026 Approved
505-000-579000	Contingency	101,239.00
505-000-582100	Interest Exp: Bonds	93,733.00
505-000-584000	Bond Issuance Costs	0.00
	Total Fund: 505 - Water and Sewer Fund:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 540 - Solid Waste Fund		
540-000-344110	Service Charge For Pickup	933,660.00
540-000-344130	Sale of Recyclables	0.00
540-000-344150	Fee: Convenience Center	28,000.00
540-000-344190	Administration Fee	234,000.00
540-000-344191	Penalties	6,000.00
540-000-349900	Credit Card Fee	250.00
540-000-361400	Interest Income	0.00
540-000-389000	Miscellaneous	17,405.00
540-000-511100	Salary	154,373.00
540-000-512100	Health Insurance	13,162.00
540-000-512200	Payroll Taxes	6,143.00
540-000-512400	Retirement	15,375.00
540-000-512700	Workers Compensation	2,952.00
540-000-512900	Uniforms	0.00
540-000-521200	Professional Services	1,500.00
540-000-521300	Technical Services	14,500.00
540-000-522110	Residential Contracted Service	933,660.00
540-000-522111	Center Contracted Services	60,000.00
540-000-522140	Groundskeeping	1,000.00
540-000-522200	Repairs	500.00
540-000-522320	Equipment Rental	0.00
540-000-523200	Telecommunications	2,400.00
540-000-523220	Postage	0.00
540-000-523300	Advertising	0.00
540-000-523600	Dues and Fees	3,000.00
540-000-523601	Credit Card Fees Do not Use	0.00
540-000-523610	Bank Fees Do not Use	0.00
540-000-523700	Training	0.00
540-000-523900	Other Purchased Services	200.00
540-000-523910	License or Maintenance Fee	1,500.00
540-000-531100	Supplies	7,000.00
540-000-531210	Water	550.00
540-000-531220	Water Do not Use	0.00
540-000-531230	Electric	1,500.00
540-000-531240	Propane Gas	0.00
540-000-531270	Fuel	0.00
540-000-531600	Small Equipment	0.00
540-000-542300	Capital: Furniture & Fixtures	0.00
540-000-542500	Capital: Equipment	0.00
540-000-551000	Interfund Transfer Out: General Fund	0.00
540-000-561000	Depreciation Expense	0.00
540-000-573000	Reimbursements	0.00
540-000-579000	Contingencies	0.00
540-000-581000	Amortization Expense: SBITA	0.00
	Total Fund: 540 - Solid Waste Fund:	**0.00**

Account Number	Account Name	
Fund: 740 - ZZZ Tax Commissioner's Fund Do Not Use		
740-000-311000	Tax: General Property Tax	0.00
740-000-311100	Tax: Real Property Current Year	0.00
740-000-311120	Tax: Timber All Years	0.00
740-000-311200	Tax: Real Property Prior Years	0.00
740-000-311300	Tax: Personal Property	0.00
740-000-311310	Tax: Motor Vehicle	0.00
740-000-311315	Tax: Title Ad Valorem (TAVT)	0.00
740-000-311316	Tax: Alternative Ad Valorem (AAVT)	0.00
740-000-311320	Tax: Mobile Home	0.00
740-000-311390	Tax: Heavy Equipment	0.00
740-000-319110	Penalties and Interest on Delinquent Taxes	0.00
740-000-319500	Fee: Fieri Facias (Fi Fa)	0.00
740-000-319900	Fee: Tax Levy	0.00
740-000-341600	Fee: Motor Vehicle Tag Collection	0.00
740-000-341610	Fee: Motor Vehicle Title	0.00
740-000-341920	Fee: Advertising	0.00
740-000-341940	Commissions: Tax Collections	0.00
740-000-344110	Fee: LC Solid Waste	0.00
740-000-621100	Transfer Out: LCGA	0.00
740-000-621105	Transfer Out: LCBOE M&O	0.00
740-000-621110	Transfer Out: LCBOE Bond	0.00
740-000-621115	Transfer Out: SW Fund	0.00
740-000-621120	Transfer Out: LCDA	0.00
740-000-621125	Transfer Out: Lincolnton	0.00
740-000-621130	Transfer Out: Tax Sale Third Party/Delinquent Fe…	0.00
740-000-621135	Transfer Out: Clerk of Court	0.00
740-000-621140	Transfer Out: Refunds	0.00
	Total Fund: 740 - ZZZ Tax Commissioner's Fund Do Not Use:	**0.00**

Account Number	Account Name	2025-2026 Approved
Fund: 745 - Tax Commissioner's Fund		
745-000-311000	Tax: General Property Taxes	0.00
745-000-311310	Tax: Motor Vehicle	0.00
745-000-318000	Tax: Other	0.00
745-000-389000	Misc Revenue	0.00
745-000-571000	Intergovenmental	0.00
745-000-573000	Payment to Others	0.00
	Total Fund: 745 - Tax Commissioner's Fund:	**0.00**
	Report Total:	**400.00**