

Lincoln County, GA

Budget Listing

For Fiscal: 2026-2027 Period Ending: 07/31/2026

Account Number	Account Name	2026-2027 Approved
Fund: 100 - General Fund		
100-000-311000	Tax: General Property Budget Only	2,797,368.00
100-000-311314	Tax: TAVT	700,000.00
100-000-311316	Tax: Alternative Ad Valorem	18,000.00
100-000-311340	Tax: Intangibles	45,000.00
100-000-311600	Tax: Real Estate Transfer	18,000.00
100-000-311750	Tax: Franchise Cable	18,500.00
100-000-313100	Tax: LOST	975,000.00
100-000-313700	TAX: FLOST/PTRLOST	402,324.00
100-000-314200	Tax: Beverage	32,000.00
100-000-316200	Tax: Insurance Premium	595,000.00
100-000-316300	Tax: Financial Institutions	19,000.00
100-000-319110	Penalties and Interest: Property Tax	30,000.00
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	10,000.00
100-000-321200	Fee: Occupational License	18,500.00
100-000-322210	Fee: Zoning Change	2,500.00
100-000-322400	Fee: Marriage License	1,500.00
100-000-322910	Fee: Pistol Permit	3,000.00
100-000-323100	Fee: Building Permit Residential	150,000.00
100-000-323101	Fee: Building Permit Commercial	5,000.00
100-000-331150	Grant: FTA 5311	107,330.00
100-000-331151	Grant: Senior Citizens Program	62,000.00
100-000-333000	Grant: Payment In Lieu of Tax	250,000.00
100-000-335200	Grant: Forest Land Protection	9,000.00
100-000-336000	Reimburesement LCBOE CES	46,961.00
100-000-336001	Reimbursement: Fuel	12,000.00
100-000-336002	Reimbursement: LCDA	99,076.00
100-000-341100	Magistrate Civil Filings	7,000.00
100-000-341110	Fee: Bond	4,700.00
100-000-341190	Fee: Sheriff - Probate	12,000.00
100-000-341191	Restitution	3,000.00
100-000-341400	Fee: Copy	1,000.00
100-000-341401	Copy Fees: Library	3,200.00
100-000-341402	Miscellaneous: Superior Court	8,200.00
100-000-341600	Fee: Motor Vehicle Registration	31,000.00
100-000-341940	Tax Commissions	200,000.00
100-000-342120	Accident Reports	150.00
100-000-342310	Fee: Fingerprinting	8,500.00
100-000-342330	Housing Inmates	275,000.00
100-000-342340	Inmate Transportation	12,000.00
100-000-342900	Miscellaneous: Sheriff	12,000.00
100-000-345510	Fee: Transit Rider Fee	3,500.00
100-000-346410	Fee: Background Checks	3,000.00
100-000-346900	Fee: Serving Papers	5,000.00
100-000-346901	Nulla Bona	500.00
100-000-347200	Registration Fees	35,000.00
100-000-347900	Miscellaneous: Recreation	2,000.00
100-000-347901	Recreation Sponsorships	7,500.00
100-000-347902	Library: Fax Fees	500.00
100-000-347903	Fee: Recreation Concession	500.00

Account Number	Account Name	2026-2027 Approved
100-000-349900	Fee: Senior Citizens Meals	1,000.00
100-000-349901	Real Estate Filings	30,000.00
100-000-349902	Fee: Transfer Tax Collection Fee	200.00
100-000-349904	Notary Fees	800.00
100-000-349905	Civil Filings	7,500.00
100-000-349906	Fee: Credit Card	1,500.00
100-000-351110	Fines: Superior Court	20,000.00
100-000-351130	Fines: Magistrate	500.00
100-000-351150	Fines: Probate Court	100,000.00
100-000-351151	Probating Wills	12,000.00
100-000-351500	Fines: Library	1,500.00
100-000-361400	Interest Income	100,000.00
100-000-381000	Rent: DFCS	33,399.00
100-000-381001	Rent: Lincoln Center	10,500.00
100-000-381004	Rent: AG Arena	1,000.00
100-000-382000	Inmate Phones	31,000.00
100-000-382100	Miscellaneous: SO Vending Commission	23,000.00
100-000-389002	Miscellaneous: General Fund	20,000.00
100-000-389003	Cash Discounts	4,000.00
100-000-389004	Miscellaneous: Library	1,000.00
100-000-391000	Transfers In	104,390.00
100-000-392100	Sale of Surplus Property	20,000.00
100-000-394010	Transfer: Fund Balance	100,000.00
100-101-511100	Salary	50,471.00
100-101-511150	Salaries: Elected	155,226.00
100-101-512200	Payroll Taxes	15,736.00
100-101-512700	Workers Compensation	1,702.00
100-101-522320	Equipment Rental	1,062.00
100-101-523200	Telecommunications	1,260.00
100-101-523220	Postage	500.00
100-101-523300	Advertising	500.00
100-101-523500	Travel	10,000.00
100-101-523600	Dues and Fees	3,000.00
100-101-523700	Training	7,000.00
100-101-531100	Supplies	2,000.00
100-101-531270	Fuel	2,100.00
100-102-511100	Salary	63,787.00
100-102-511150	Salaries: Elected	64,415.00
100-102-512200	Payroll Taxes	9,808.00
100-102-512700	Workers Compensation	336.00
100-102-521300	Technical Services	5,000.00
100-102-522320	Equipment Rental	2,200.00
100-102-523200	Telecommunications	1,080.00
100-102-523220	Postage	9,500.00
100-102-523300	Advertising	5,000.00
100-102-523400	Printing	500.00
100-102-523500	Travel	3,000.00
100-102-523600	Dues and Fees	812.00
100-102-523700	Training	2,000.00
100-102-523910	License or Maintenance Fee	12,500.00
100-102-531100	Supplies	3,500.00
100-103-511100	Salary	175,505.00
100-103-512200	Payroll Taxes	13,427.00
100-103-512700	Workers Compensation	580.00
100-103-521300	Technical Services	5,580.00
100-103-522200	Repairs	1,500.00
100-103-522320	Equipment Rental	900.00
100-103-523200	Telecommunications	1,650.00

Account Number	Account Name	2026-2027 Approved
100-103-523220	Postage	6,780.00
100-103-523500	Travel	7,000.00
100-103-523600	Dues and Fees	675.00
100-103-523700	Training	2,500.00
100-103-523910	License or Maintenance Fee	11,550.00
100-103-531100	Supplies	2,500.00
100-103-531210	Water	1,080.00
100-103-531230	Electricity	3,300.00
100-103-531240	Propane	2,000.00
100-103-531270	Fuel	3,500.00
100-103-531400	Reference Books	2,050.00
100-104-521200	Professional Services	66,000.00
100-104-521300	Technical Services	1,000.00
100-104-522110	Disposal Services	1,700.00
100-104-522320	Equipment Rental	2,400.00
100-104-523100	Insurance: IRMA	161,439.00
100-104-523200	Telecommunications	4,100.00
100-104-523300	Advertising	1,500.00
100-104-523600	Dues and Fees	10,000.00
100-104-523910	License or Maintenance Fee	27,250.00
100-104-531100	Supplies	11,500.00
100-104-531275	Fuel: Others	12,000.00
100-104-571000	Transfer Out	350,364.00
100-104-572000	Payment to Other Agencies	12,000.00
100-105-511100	Salary	138,580.00
100-105-512200	Payroll Taxes	10,602.00
100-105-512700	Workers Compensation	358.00
100-105-522320	Equipment Rental	1,062.00
100-105-523200	Telecommunications	780.00
100-105-523220	Postage	1,800.00
100-105-523500	Travel	500.00
100-105-523600	Dues and Fees	50.00
100-105-523700	Training	1,000.00
100-105-523910	License or Maintenance Fee	8,400.00
100-105-531100	Supplies	2,000.00
100-106-521200	Professional Services	33,000.00
100-106-523500	Travel	1,500.00
100-106-523700	Training	1,500.00
100-107-511100	Salary	56,800.00
100-107-512200	Payroll Taxes	4,346.00
100-107-512700	Workers Compensation	580.00
100-107-521300	Technical Services	40,150.00
100-107-522200	Repairs	1,000.00
100-107-523200	Telecommunications	915.00
100-107-523500	Travel	200.00
100-107-523910	License or Maintenance Fee	52,600.00
100-107-531100	Supplies	6,000.00
100-109-511100	Salary	4,745.00
100-109-512200	Payroll Taxes	363.00
100-109-523220	Postage	300.00
100-109-523500	Travel	1,000.00
100-109-523700	Training	850.00
100-109-531100	Supplies	100.00
100-110-511000	Salary: Poll Workers	24,588.00
100-110-511100	Salary	81,208.00
100-110-512200	Payroll Taxes	8,094.00
100-110-512700	Workers Compensation	212.00
100-110-522200	Repairs	500.00

Account Number	Account Name	2026-2027 Approved
100-110-522320	Equipment Rental	900.00
100-110-523200	Telecommunications	1,665.00
100-110-523220	Postage	1,000.00
100-110-523300	Advertising	2,000.00
100-110-523400	Printing	3,000.00
100-110-523500	Travel	4,500.00
100-110-523600	Dues and Fees	1,072.00
100-110-523700	Training	2,500.00
100-110-531100	Supplies	10,000.00
100-110-531210	Water	384.00
100-110-531240	Propane	250.00
100-111-542200	Capital: Vehicles	65,000.00
100-112-512100	Health Insurance	677,509.00
100-112-512400	Retirement	343,494.00
100-113-511100	Salary	131,577.00
100-113-512200	Payroll Taxes	10,066.00
100-113-512700	Workers Compensation	2,500.00
100-113-512900	Uniforms	500.00
100-113-522110	Disposal Services	5,000.00
100-113-522140	Groundskeeping	40,000.00
100-113-522200	Repairs	80,000.00
100-113-523900	Other Purchased Services	9,500.00
100-113-531100	Supplies	30,000.00
100-113-531210	Water	15,000.00
100-113-531225	Eternal Flame Expense	500.00
100-113-531230	Electricity	48,000.00
100-113-531270	Fuel	2,500.00
100-201-511100	Salary	74,947.00
100-201-511150	Salaries: Elected	81,137.00
100-201-512200	Payroll Taxes	11,941.00
100-201-512700	Workers Compensation	408.00
100-201-521300	Technical Services	20,000.00
100-201-522320	Equipment Rental	900.00
100-201-523200	Telecommunications	1,080.00
100-201-523220	Postage	1,500.00
100-201-523300	Advertising	250.00
100-201-523500	Travel	1,600.00
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	15,100.00
100-201-531100	Supplies	9,700.00
100-201-531400	Reference Books	50.00
100-202-521201	Child Advocate	3,500.00
100-202-521220	Cost Share: Public Defender	20,302.00
100-202-522310	Cost Share: Supplement DA's Staff	31,375.00
100-202-571000	Cost Share: Supplement SC Judges	1,404.00
100-202-571010	Cost Share: Supplement JC Judge	8,174.00
100-202-571020	Cost Share: Supplement DA	1,565.00
100-203-511100	Salary	70,967.00
100-203-511150	Salaries: Elected	97,255.00
100-203-512200	Payroll Taxes	12,869.00
100-203-512700	Workers Compensation	434.00
100-203-521220	Indigent Defense	4,200.00
100-203-521230	Court Prosecutor	9,000.00
100-203-522320	Equipment Rental	792.00
100-203-523200	Telecommunications	1,500.00
100-203-523220	Postage	2,100.00

Account Number	Account Name	2026-2027 Approved
100-203-523500	Travel	3,500.00
100-203-523600	Dues and Fees	700.00
100-203-523601	Fees: Witness	300.00
100-203-523700	Training	3,500.00
100-203-523910	License or Maintenance Fee	4,500.00
100-203-531100	Supplies	4,000.00
100-203-531210	Water	1,300.00
100-203-531230	Electricity	5,000.00
100-301-511100	Salary	623,130.00
100-301-511110	Salary: Bailiff	6,525.00
100-301-511150	Salaries: Elected	75,896.00
100-301-511300	Overtime	44,000.00
100-301-512200	Payroll Taxes	57,341.00
100-301-512700	Workers Compensation	18,321.00
100-301-512900	Uniforms	4,000.00
100-301-521300	Technical Services	10,500.00
100-301-522200	Repairs	25,000.00
100-301-522320	Equipment Rental	1,800.00
100-301-523200	Telecommunications	7,200.00
100-301-523220	Postage	650.00
100-301-523500	Travel	3,750.00
100-301-523600	Dues and Fees	1,200.00
100-301-523700	Training	2,500.00
100-301-523910	License or Maintenance Fee	22,800.00
100-301-531100	Supplies	20,000.00
100-301-531270	Fuel	60,000.00
100-302-511100	Salary	474,634.00
100-302-511300	Overtime	35,000.00
100-302-512200	Payroll Taxes	38,988.00
100-302-512700	Workers Compensation	11,841.00
100-302-512900	Uniforms	2,500.00
100-302-521220	Health Care: Inmate	55,000.00
100-302-521300	Technical Services	1,000.00
100-302-522200	Repairs	4,000.00
100-302-522320	Equipment Rental	900.00
100-302-523100	Insurance	5,000.00
100-302-523200	Telecommunications	2,880.00
100-302-523220	Postage	250.00
100-302-523500	Travel	2,500.00
100-302-523600	Dues and Fees	100.00
100-302-523700	Training	1,000.00
100-302-523910	License or Maintenance Fee	6,700.00
100-302-531100	Supplies	20,000.00
100-302-531210	Water	20,000.00
100-302-531230	Electricity	46,000.00
100-302-531240	Propane	20,000.00
100-302-531300	Food	168,000.00
100-302-531700	Medicine: Inmate	10,000.00
100-305-512100	Cancer/PTSD Insurance	14,000.00
100-305-512700	Workers Compensation	6,282.00
100-305-523100	Insurance - G/L	27,695.00
100-305-572010	Retirement: VFD	18,000.00
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	18.00
100-306-523200	Telecommunications	450.00
100-306-523500	Travel	2,400.00

Account Number	Account Name	2026-2027 Approved
100-306-523600	Dues and Fees	225.00
100-306-523700	Training	1,500.00
100-306-523850	Contract Labor	2,000.00
100-306-531100	Supplies	1,500.00
100-306-531270	Fuel	500.00
100-307-511100	Salary	1,500.00
100-307-512200	Payroll Taxes	115.00
100-307-531100	Supplies	500.00
100-401-511100	Salary	277,339.00
100-401-511300	Overtime	5,000.00
100-401-512200	Payroll Taxes	21,599.00
100-401-512700	Workers Compensation	16,203.00
100-401-512900	Uniforms	4,000.00
100-401-521300	Technical Services	1,500.00
100-401-522110	Disposal Services	2,500.00
100-401-522200	Repairs	21,000.00
100-401-523200	Telecommunications	1,956.00
100-401-531100	Supplies	45,000.00
100-401-531210	Water	2,000.00
100-401-531230	Electricity	7,020.00
100-401-531240	Propane	2,000.00
100-401-531270	Fuel	45,000.00
100-501-531210	Water	750.00
100-501-531230	Electricity	9,000.00
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
100-502-511100	Salary	145,912.00
100-502-512100	Benefits: Health Ins	15,398.00
100-502-512200	Payroll Taxes	11,163.00
100-502-512400	Retirement	1,350.00
100-502-512700	Workers Compensation	1,259.00
100-502-512900	Uniforms	150.00
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	900.00
100-502-523100	Insurance - G/L	5,100.00
100-502-523200	Telecommunications	2,500.00
100-502-523300	Advertising	300.00
100-502-523400	Printing	200.00
100-502-523500	Travel	1,000.00
100-502-523600	Dues and Fees	600.00
100-502-531100	Supplies	2,800.00
100-502-531230	Electricity	1,600.00
100-502-531270	Fuel	25,000.00
100-503-511100	Salary	36,596.00
100-503-512200	Payroll Taxes	2,800.00
100-503-512700	Workers Compensation	528.00
100-503-523200	Telecommunications	1,500.00
100-503-523500	Travel	1,000.00
100-503-523700	Training	500.00
100-503-531100	Supplies	12,000.00
100-503-531103	Grant Exp: Senior Recreation	10,000.00
100-503-531230	Electricity	6,500.00
100-503-531300	Food	62,000.00

Account Number	Account Name	2026-2027 Approved
100-504-531100	Supplies	500.00
100-504-531210	Water	6,000.00
100-504-531230	Electricity	15,000.00
100-601-511100	Salary	80,619.00
100-601-512200	Payroll Taxes	6,168.00
100-601-512700	Workers Compensation	1,180.00
100-601-522110	Disposal Services	3,300.00
100-601-522200	Repairs	12,000.00
100-601-522320	Equipment Rental	4,000.00
100-601-523200	Telecommunications	1,980.00
100-601-523500	Travel	500.00
100-601-523600	Dues and Fees	650.00
100-601-523850	Contract Labor	8,000.00
100-601-531100	Supplies	50,000.00
100-601-531210	Water	18,000.00
100-601-531230	Electricity	40,000.00
100-601-531240	Propane	1,000.00
100-601-531270	Fuel	1,500.00
100-602-511100	Salary	88,374.00
100-602-512200	Payroll Taxes	6,761.00
100-602-512700	Workers Compensation	266.00
100-602-522200	Repairs	500.00
100-602-522320	Equipment Rental	2,220.00
100-602-523200	Telecommunications	3,000.00
100-602-523500	Travel	500.00
100-602-523920	Program Expenses	1,500.00
100-602-531100	Supplies	5,000.00
100-602-531210	Water	1,450.00
100-602-531230	Electricity	16,000.00
100-602-531400	Books and Periodicals	8,000.00
100-701-522320	Equipment Rental	900.00
100-701-523200	Telecommunications	2,700.00
100-701-523500	Travel	6,100.00
100-701-523600	Dues and Fees	500.00
100-701-531100	Supplies	4,000.00
100-701-531210	Water	1,100.00
100-701-531230	Electricity	5,100.00
100-701-579000	Contract: Admin Svcs	73,522.00
100-804-511100	Salary	88,500.00
100-804-512200	Payroll Taxes	6,771.00
100-804-512700	Workers Compensation	919.00
100-805-511100	Salary	275,880.00
100-805-512200	Payroll Taxes	21,105.00
100-805-512700	Workers Compensation	640.00
100-805-521300	Technical Services	25,000.00
100-805-522200	Repairs	2,000.00
100-805-522320	Equipment Rental	3,000.00
100-805-523200	Telecommunications	4,500.00
100-805-523220	Postage	250.00
100-805-523300	Advertising	1,500.00
100-805-523500	Travel	500.00
100-805-523600	Dues and Fees	500.00
100-805-523700	Training	250.00
100-805-523910	License and Maintenance Fees	28,049.00
100-805-531100	Supplies	10,000.00
100-805-531210	Water	1,400.00
100-805-531230	Electricity	5,000.00
100-805-531240	Propane	2,500.00

Account Number	Account Name	2026-2027 Approved
100-805-531270	Fuel	8,500.00
100-805-531400	Books and Periodicals	500.00
100-899-581300	Principal: Other	3,124.00
100-899-582300	Interest: Other	135.00
	Total Fund: 100 - General Fund:	**0.00**

Account Number	Account Name	2026-2027 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
205-000-531400	Reference Books	3,000.00
	Total Fund: 205 - Law Library Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 210 - Confiscated Assets Fund		
210-000-351320	Cash Confiscation	5,000.00
210-000-531100	Supplies	5,000.00
	Total Fund: 210 - Confiscated Assets Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 211 - Jail Fee Fund		
211-000-341100	Fee: Jail Fees	15,000.00
211-000-531700	Jail Fee Expenses	15,000.00
	Total Fund: 211 - Jail Fee Fund:	**0.00**

Account Number	Account Name	2026-2027 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	2026-2027 Approved
Fund: 213 - Opioid Settlement Fund		
213-000-351920	Opioid Settlement Payment	10,000.00
213-000-531100	Supplies	10,000.00
	Total Fund: 213 - Opioid Settlement Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 215 - E-911 Fund		
215-000-336000	City Dispatcher Reimburse	129,841.00
215-000-342500	Non-Prepaid Charge	140,000.00
215-000-342510	Prepaid Wireless Fee	29,000.00
215-000-391000	Transfer In	350,364.00
215-000-511100	Salary	311,514.00
215-000-511300	Overtime	60,194.00
215-000-512100	Health Insurance	123,184.00
215-000-512200	Payroll Taxes	28,436.00
215-000-512400	Retirement	44,082.00
215-000-512700	Workers Compensation	780.00
215-000-512900	Uniforms	600.00
215-000-522200	Repairs	1,000.00
215-000-522320	Equipment Rental	900.00
215-000-523100	Insurance: G/L	4,390.00
215-000-523200	Telecommunications	6,200.00
215-000-523230	E911 Circuits	22,650.00
215-000-523500	Travel	500.00
215-000-523600	Dues and Fees	100.00
215-000-523700	Training	500.00
215-000-523910	License or Maintenance Fee	33,975.00
215-000-531100	Supplies	3,000.00
215-000-531230	Electricity	7,200.00
	Total Fund: 215 - E-911 Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 222 - Special State Grant Fund		
222-000-334110	Grant: State Categorical	400,000.00
222-000-541200	Capital: Site Improvements	400,000.00
	Total Fund: 222 - Special State Grant Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 230 - American Rescue Plan Fund		
230-000-394010	Transfer: Fund Balance	75,000.00
230-000-611000	Interfund Transfer	75,000.00
	Total Fund: 230 - American Rescue Plan Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 272 - Emergency Services SSD Fund		
272-000-311000	Tax: Property Current Year	1,050,863.00
272-000-331153	Grant: GEMA	18,967.00
272-000-342600	Fee: Ambulance Service	500,000.00
272-000-511100	Salary	657,197.00
272-000-511300	Overtime	315,197.00
272-000-512100	Health Insurance	110,226.00
272-000-512200	Payroll Taxes	74,389.00
272-000-512400	Retirement	118,016.00
272-000-512700	Workers Compensation	37,220.00
272-000-512900	Uniforms	3,500.00
272-000-521200	Professional Services	2,500.00
272-000-521300	Technical Services	30,000.00
272-000-522110	Disposal Services	500.00
272-000-522200	Reapirs	20,000.00
272-000-522320	Equipment Rental	900.00
272-000-523100	Insurance: G/L	27,944.00
272-000-523200	Telecommunications	3,000.00
272-000-523300	Advertising	100.00
272-000-523500	Travel	2,500.00
272-000-523600	Dues and Fees	6,500.00
272-000-523700	Training	2,500.00
272-000-523910	Software License & Maintenance	500.00
272-000-531100	Supplies	40,000.00
272-000-531210	Water	2,500.00
272-000-531230	Electricity	20,000.00
272-000-531270	Fuel	25,000.00
272-000-581300	Principal: Other Debt	65,217.00
272-000-582300	Interest Exp: Other Debt	4,424.00
	Total Fund: 272 - Emergency Services SSD Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 275 - Hotel/Motel Tax Fund		
275-000-314100	Tax: Hotel-Motel	40,000.00
275-000-523600	Dues and Fees	3,000.00
275-000-523910	Software License & Maintenance Fee	5,315.00
275-000-531100	Supplies	485.00
275-000-571000	Intergovernmental	17,000.00
275-000-572000	Payment to Other Agencies	9,200.00
275-000-573000	Payment to Others	5,000.00
	Total Fund: 275 - Hotel/Motel Tax Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 321 - SPLOST 7 Fund		
321-000-313200	SPLOST 7 Receipts	1,230,000.00
321-000-544000	Tier I Expense	246,000.00
321-000-544100	Tier II Expense	787,200.00
321-000-571000	Intergovernmental	196,800.00
	Total Fund: 321 - SPLOST 7 Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 335 - TSPLOST Fund		
335-000-313400	T-SPLOST Proceeds	950,000.00
335-000-313410	TIA 2	3,256,000.00
335-000-334111	Grant: LMIG	400,000.00
335-000-391000	Interfund Transfer In	1,432,438.00
335-000-521200	Professional Services	250,000.00
335-000-522200	Repairs	100,000.00
335-000-522210	Maintenance: Right of Way	165,000.00
335-000-531100	Supplies	50,000.00
335-000-531230	Electricity	3,000.00
335-000-531700	Gravel Purchases	200,000.00
335-000-531701	Asphault Purchases	350,000.00
335-000-541400	Capital: LMIG Expense	1,790,438.00
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
	Total Fund: 335 - TSPLOST Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 505 - Water and Sewer Fund		
505-000-344210	Water Charges	1,130,000.00
505-000-344220	Fee: Water Acct Set-Up	6,000.00
505-000-344230	Fee: Tap-On	54,000.00
505-000-344255	Sewerage Charges	75,000.00
505-000-349900	Fee: Credit Card	7,000.00
505-000-349901	Penalties	40,000.00
505-000-361400	Interest Income	3,000.00
505-000-511100	Salary	155,000.00
505-000-511300	Overtime	16,000.00
505-000-512100	Health Insurance	46,194.00
505-000-512200	Payroll Taxes	13,082.00
505-000-512400	Retirement	21,240.00
505-000-512700	Workers Compensation	4,470.00
505-000-512900	Uniforms	5,000.00
505-000-521200	Professional Services	25,000.00
505-000-521300	Technical Services	60,000.00
505-000-522200	Repairs	130,000.00
505-000-522320	Equipment Rental	15,000.00
505-000-523100	Insurance: General Liability	14,712.00
505-000-523200	Telecommunications	4,000.00
505-000-523220	Postage	20,000.00
505-000-523400	Printing	6,000.00
505-000-523500	Travel	1,000.00
505-000-523600	Dues and Fees	61,000.00
505-000-523700	Training	500.00
505-000-523910	License or Maintenance Fee	14,700.00
505-000-531100	Supplies	60,000.00
505-000-531211	Sewage Expense	30,000.00
505-000-531230	Electricity	50,000.00
505-000-531270	Fuel	20,000.00
505-000-531510	Water Purchase	345,000.00
505-000-551100	Indirect Cost Allocation	39,450.00
505-000-579000	Contingency	69,152.00
505-000-582100	Interest Exp: Bonds	88,500.00
	Total Fund: 505 - Water and Sewer Fund:	**0.00**

Account Number	Account Name	2026-2027 Approved
Fund: 540 - Solid Waste Fund		
540-000-344110	Service Charge For Pickup	933,660.00
540-000-344150	Fee: Convenience Center	35,000.00
540-000-344190	Administration Fee	234,000.00
540-000-344191	Penalties	10,000.00
540-000-349900	Credit Card Fee	2,000.00
540-000-511100	Salary	25,709.00
540-000-512200	Payroll Taxes	1,967.00
540-000-512700	Workers Compensation	1,327.00
540-000-521200	Professional Services	1,500.00
540-000-521300	Technical Services	15,000.00
540-000-522110	Residential Contracted Service	933,660.00
540-000-522111	Center Contracted Services	70,000.00
540-000-522200	Repairs	500.00
540-000-523100	Insurance: G/L	3,760.00
540-000-523200	Telecommunications	1,800.00
540-000-523600	Dues and Fees	3,000.00
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	600.00
540-000-531230	Electricity	1,500.00
540-000-551000	Interfund Transfer Out: General Fund	36,440.00
540-000-579000	Contingencies	109,197.00
	Total Fund: 540 - Solid Waste Fund:	**0.00**
	Report Total:	**0.00**