McIntosh County

Fiscal Year 2025 Operating Budget



McIntosh County Board of Commissioners

MCINTOSH COUNTY
BOARD OF COMMISSIONERS
ADOPTED BUDGET FISCAL YEAR 2025

COUNTY COMMISSION

KATE KARWACKI	CHAIRWOMAN
DAVID STEVENS	VICE CHAIRMAN
ROGER LOTSON	COMMISSIONER
WILLIAM HARRELL	COMMISSIONER
DAVIS POOLE	COMMISSIONER

MCINTOSH COUNTY

ELECTED OFFICIALS

Steve Jessup	Sheriff
Mandy Harrison	Clerk of Courts
Wanda Nelson	Tax Commissioner
Harold Webster	Probate & Magistrate Judge
Melvin Amerson	Coroner

APPOINTED STAFF

Patrick Zoucks	County Manager
Adam S. Poppell	County Attorney
Sherrell Davis	County Clerk

DEPARTMENT HEADS

Shawn Jordan	Deputy County Manager
Amy Hitt	Finance Director
Steve Mellinger	Public Works Director
Ty Poppell	Public Safety Director
Jacob Herrin	Recreation Director
Roy Ryals	Road Dept. Superint.
Tim Cooke	Water Dept. Superint.
Blair McLinn	Chief Tax Appraiser
Mark Deverger	Volunteer Fire Chief
Bryan Boone	Building & Zoning Admin.
Vicky Naugle	E-911 Director
Doll Gale	Elections Superintendent
Marianna Hagan	Animal Control Director
Josh Guest	Parks Department Director

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Kate Karwacki, Chairwoman
David Stevens, Vice-Chairman
Roger Lotson, Commissioner
William Harrell, Commissioner
Davis Poole, Commissioner

John "Patrick" Zoucks, County Manager
Adam S. Poppell, III, County Attorney
Shawn Jordan, Deputy County Manager
Sherrell D. Davis, County Clerk

McIntosh County Board of Commissioners
P.O. Box 584 • 1200 North Way • Darien, Georgia 31305 • 912-437-6671 • FAX 912-437-6416

September 26, 2024

Honorable Chairwoman & Commissioners

2025 McIntosh County Operating Budget

Fiscal Year 2025 Budget Message

Dear McIntosh County Officials and Citizens:

I hope this letter finds you in good health and high spirits. As we approach the end of another fiscal year, I am honored to present the Fiscal Year 2025 budget, marking my 16th year in preparing this crucial document. Each year, the budget serves not only as a financial plan but also as a guiding roadmap for our community's priorities and aspirations.

This year's budget reflects a 9% growth in the real and personal property tax digest, this growth is mostly on the residential side. Commercial growth is key to the economy of the county as it helps keep taxes lower for citizens by bringing up sales tax revenues and providing much needed jobs for our community. We as the County are dedicated to working with all the other governmental entities in the county to ensure that we are doing what is necessary to provide commercial growth within the County.

For Fiscal Year 2025, the General Fund will allocate $19,228,656—an 11% increase over the FY 2024 budget. This increase demonstrates our commitment to investing in the future of our county and addressing both the opportunities and challenges we face. General Fund revenues within the FY 2025 budget include:

Taxes	$11,832,620
Fines, Forfeitures & Court Fees	$3,213,041
Charges for Services	$2,218,983
Licenses & Permits	$239,955
Other Revenues	$1,724,057

A complete breakdown of the General Fund Revenues can be found on page 6 & 7 of the budget.

General Fund expenses within the FY 2025 budget include:

General Government	$3,884,758
Judicial	$1,718,353
Public Safety	$10,212,377
Public Works	$1,913,718
Parks & Recreation	$889,733
Intergovernmental	$609,717

A complete breakdown by department can be found on page 5 of the budget.

A key component of the FY 2025 budget is the provision of a 5% cost of living raise for all county employees. This adjustment is essential to ensure our salaries remain competitive with those in surrounding areas and to recognize the invaluable contributions of our dedicated workforce. Additional funding has also been set aside within this budget for enhanced public safety radio equipment that will allow improved communications within all of our public safety departments (EMA, EMS, E-911, fire, law enforcement, and school resource officers).

Nevertheless, we continue to face significant challenges, particularly concerning government owned lands in the county. We remain in ongoing discussions with federal and state governments to secure additional funding, especially given that they own approximately 95,000 acres of some of the most valuable property within our county.

In FY 2024, we did see an increase in state funding for state-owned lands, amounting to approximately $724,000. We are hopeful that continued advocacy and negotiation will yield further financial support.

To address our financial needs, the FY 2025 budget will require the first millage rate increase in over 15 years, projected to be approximately 16%. This increase is necessary to cover significant rising costs over the last four years, including:

- **34.7% increase in salaries**
- **69.21% increase in liability insurance**
- **64.59% increase in worker's compensation insurance**
- **19.52% increase in health insurance**

Over the past four years, these increases have added $2,628,210 in expenses. In contrast, additional revenue from the tax digest during this period totals $2,020,283. The millage rate adjustment is essential to bridging this gap and ensuring we can continue to provide quality services to our community.

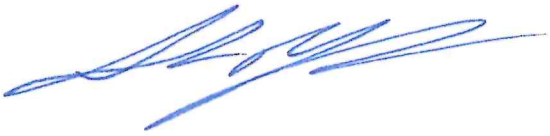
In FY 2023, we began collecting funds from the 2022 SPLOST (Special Purpose Local Option Sales Tax), designed to enhance the quality of life in McIntosh County and ease the burden on the General Fund. We will continue to collect these funds through FY 2028, with projected revenues totaling $11,520,000 over the six-year period.

Additionally, FY 2020 marked the implementation of the county's first-ever TSPLOST (Transportation Special Purpose Local Option Sales Tax), a five-year program approved by voters in November 2019. These funds are designated for transportation improvements, including road paving, road maintenance, and sidewalks. In November 2024, voters will have the opportunity to approve a new six-year TSPLOST. This 1% sales tax helps keep property taxes lower by allowing visitors and travelers to contribute to our tax base.

I encourage you to review the detailed budget and participate in upcoming discussions. Your feedback and engagement are vital as we navigate these financial decisions together. We are committed to transparency and collaboration to ensure that our budget aligns with the needs and values of McIntosh County.

Thank you for your continued support and dedication to our community. Together, we will work towards a prosperous and resilient future.

Sincerely,



J. Patrick Zoucks
County Manager

State of Georgia

County of McIntosh Resolution 2024-9

A RESOLUTION OF THE MCINTOSH COUNTY BOARD OF COMMISSIONERS APPROVING THE 2025 FISCAL BUDGET

WHEREAS, the McIntosh County Board of Commissioners, hereinafter referred to as the "Board," the authority, in deed the duty to formulate a budget on an annual basis, as provided by various Georgia Laws: "…the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget." O.C.G.A. Section 36-81-1, et seq.;

WHEREAS, the Board is required to approve an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. O.C.G.A. Section 36-81-3; and,

WHEREAS, the Board is authorized to tax and approve expenditures in accordance with the provisions of Article 9, Section IV, Paragraphs I and II.

THEREFORE, in accordance with the various statutes and constitutional provisions, the Board accepts and approves its Fiscal 2025 Budget, as attached.

FURTHER, the various departments and elected officials of the county are instructed to adhere to the terms and specifications contained therein. All provisions for expenditures are made in good faith and with the advice and contribution of each department and elected official.

SO RESOLVED this 26th day of September, 2024.

McIntosh County Board of Commissioners
Executive General Fund Summary
Fiscal Year 2025

Revenue Type	Adopted Revenue FY2025	Percent of Total FY2025 Revenues
Taxes	11,832,620	61.54%
Fines, Forfeitures & Fees	3,213,041	16.71%
Charges for Services	2,218,983	11.54%
Licenses & Permits	239,955	1.25%
Other Revenues	1,724,057	8.97%
Total Revenues	**19,228,656**	**100.00%**

Department Name	Adopted Budget FY2025	Percent of Total FY2025 Budget
Board of Commissioners	140,649	0.73%
Administration	1,341,480	6.98%
Tax Commissioner	547,917	2.85%
Tax Assessor	845,057	4.39%
Public Buildings	660,234	3.43%
Clerk of Courts	562,767	2.93%
Superior & Juvenile Courts	255,559	1.33%
State Court	361,681	1.88%
Juvenile Court	113,479	0.59%
Sheriff's Department	4,756,548	24.74%
County Jail	2,196,533	11.42%
Fire Protection	319,324	1.66%
Emergency Management	480,824	2.50%
Roads & Bridges	1,848,218	9.61%
Mosquito Control	65,500	0.34%
County Extension	110,386	0.57%
Leisure Services	717,783	3.73%
Building Inspections & Zoning	403,101	2.10%
Ambulance Service	1,661,946	8.64%
Coroner	91,108	0.47%
Elections & Registration	331,382	1.72%
Magistrate & Probate Courts	424,867	2.21%
Board of Equalization	18,039	0.09%
Intergovernmental	443,081	2.30%
Parks Department	171,950	0.89%
Animal Control	302,993	1.58%
Family Connections	56,250	0.29%
Total General Fund Expenses	**19,228,656**	**100.00%**

McIntosh County Board of Commissioners
2025 Annual Operating Budget
Fiscal Year 2025 General Fund Revenues

		Adopted Revenue FY2025	Percent of Total FY2025 Revenues
Taxes			
100-50-0000-31-1100	General Property Taxes	7,291,172	37.92%
100-50-0000-31-1150	Property Taxes NOD	1,000	0.01%
100-50-0000-31-1200	Prior Year Property Taxes	141,776	0.74%
100-50-0000-31-1310	Motor Vehcile Taxes	93,680	0.49%
100-50-0000-31-1315	TAVT Tax	875,956	4.56%
100-50-0000-31-1320	Mobile Home Taxes	201,317	1.05%
100-50-0000-31-1330	Timber Taxes	146,255	0.76%
100-50-0000-31-1340	Intangibles (Regular & Recording)	98,006	0.51%
100-50-0000-31-1600	Real Estate Transfer Tax	47,970	0.25%
100-50-0000-31-1750	Franchise Fee Tax	127,163	0.66%
100-50-0000-31-3100	Local Option Sales Tax	1,619,507	8.42%
100-50-0000-31-4200	Alcoholic Beverage Excise Tax	128,321	0.67%
100-50-0000-31-6200	Insurance Premiums Tax	835,765	4.35%
100-50-0000-31-6300	Financial Institutions Tax	27,957	0.15%
100-50-0000-31-9500	FIFA, Penalties, Interest, Cost, etc.	196,775	1.02%
Total Taxes		**11,832,620**	**61.54%**
Fines, Forfeitures, Fees			
100-60-0000-35-1110	Superior Court	146,961	0.76%
100-60-0000-35-1120	State Court	3,000,000	15.60%
100-60-0000-35-1130	Magistrate/Probate Court	65,580	0.34%
100-60-0000-35-1160	Juvenile	500	0.00%
Total Fines, Forfeitures, Fees		**3,213,041**	**16.71%**
Charges for Services			
100-50-0000-34-1940	Tax Commissioner Commissions	301,157	1.57%
100-65-0000-34-7210	Leisure Services Registration	26,733	0.14%
100-65-0000-34-7220	Leisure Services Concessions	20,000	0.10%
100-65-0000-34-7240	Leisure Services Other Fees/Grants	12,000	0.06%
100-90-0000-34-2330	Animal Shelter Fees	3,500	0.02%
100-90-0000-34-2330	Prisoner Housing	500,000	2.60%
100-90-0000-34-2340	Federal Transport Work Detail	86,409	0.45%
100-90-0000-34-2360	School Security Work Detail	230,000	1.20%
100-90-0000-34-2365	City of Darien Police Protection	390,000	2.03%
100-90-0000-34-2366	City of Dartien Municipal Court Judge	12,744	0.07%
100-90-0000-34-2370	Bureau of Prisons - Transport	0	0.00%
100-90-0000-34-2600	Ambulance Fees	635,940	3.31%
100-90-0000-34-2601	Ambulance Fees/Collections Agency	500	0.00%
100-90-0000-34-2800	Fire Fees		0.00%
Total Charges for Services		**2,218,983**	**11.54%**
Licenses & Permits			
100-70-0000-32-1105	Combined On Premises Licenses	19,250	0.10%

McIntosh County Board of Commissioners
2025 Annual Operating Budget
Fiscal Year 2025 General Fund Revenues

		Adopted Revenue FY2025	Percent of Total FY2025 Revenues
100-70-0000-32-1107	Combined Off Premises Licenses	3,750	0.02%
100-70-0000-32-1110	Beer&Wine Licenses On Premises	1,500	0.01%
100-70-0000-32-1115	Farm Winery/Wine Manufacturer	0	0.00%
100-70-0000-32-1120	Beer&Wine Licenses Off Premises	11,500	0.06%
100-70-0000-32-1121	Licenses Penalty Charges	3,500	0.02%
100-70-0000-32-1125	Alcohol Advertising Fee	0	0.00%
100-70-0000-32-1200	Business Licenses	57,995	0.30%
100-70-0000-32-1300	Media Production Permits	0	0.00%
100-70-0000-32-1305	Media Production Daily Permits	0	0.00%
100-70-0000-32-2205	Golf Cart Permits	7,500	0.04%
100-70-0000-32-3120	Building & Zoning Permits	134,960	0.70%
Total Licenses & Permits		**239,955**	**1.25%**
Other Revenues			
100-90-0000-33-3106	National Wildlife - PIT	60,000	0.31%
100-90-0000-33-3107	Georgia DNR	287,826	1.50%
100-90-0000-34-1400	Open Records Request	1,000	0.01%
100-90-0000-34-3000	Criminal Justice Grants	64,914	0.34%
100-90-0000-34-9300	NSF Check Fees	30	0.00%
100-90-0000-36-1000	Interest Revenue	400,000	2.08%
100-90-0000-36-1001	Dividends	388	0.00%
100-90-0000-38-1001	Verizon Tower Lease	12,696	0.07%
100-90-0000-38-1500	Election Revenue	12,000	0.06%
100-90-0000-38-2000	GA DOT - LMIG Funds	396,232	2.06%
100-90-0000-38-2700	Hurricane Reimbursement	0	0.00%
100-90-0000-38-3000	Clerk of Courts Funds	14,946	0.08%
100-90-0000-38-3002	Liability Insurance Reimbursements	0	0.00%
100-90-0000-38-3005	Family Connections	56,250	0.29%
100-90-0000-38-3006	Family Connections Other Monies	5,000	0.03%
100-90-0000-38-9000	Miscellaneous Revenue	150,000	0.78%
100-90-0000-38-9001	Law Library Reimbursements	3,230	0.02%
100-90-0000-38-9003	CRC Senior Meals Reimbursement	35,658	0.19%
100-90-0000-38-9008	MCIDA Reimbursements	0	0.00%
100-90-0000-38-9010	Emergency Management Grant	18,887	0.10%
100-90-0000-39-1275	Transfer from Hotel/Motel Fund	0	0.00%
100-90-0000-39-1300	Transfer from LVAP	200,000	1.04%
100-90-0000-39-2100	Sale of Fixed Assets	5,000	0.03%
100-90-0000-39-2101	Timber Revenue	0	0.00%
100-00-0000-13-4200	Transfer from Fund Balance	0	0.00%
Total Other Revenues		**1,724,057**	**8.97%**
	Total Revenues	**19,228,656**	**100.00%**

McIntosh County Board of Commissioners
2025 Annual Operating Budget

COUNTY COMMISSION

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-00-1110-51-1100	County Commissioner Pay	97,235	69.13%
100-00-1110-51-2200	Social Security	6,029	4.29%
100-00-1110-51-2300	Medicare	1,410	1.00%
100-00-1110-51-2400	Retirement	7,529	5.35%
100-00-1110-51-2500	Employee Healthcare	375	0.27%
100-00-1110-51-2700	Worker's Compensation	486	0.35%
100-00-1110-52-3202	Cell Phone	2,500	1.78%
100-00-1110-52-3500	Travel	12,000	8.53%
100-00-1110-52-3700	Education & Training	12,000	8.53%
Total Personnel Services & Employee Benefits		**139,564**	**99.23%**
Purchased/Contracted Services			
100-00-1110-52-3100	General Liability Insurance	1,085	0.77%
Total Purchased/Contracted Services		**1,085**	**0.77%**
Contingencies			
100-00-1110-57-9000	Contingencies	0	0.00%
Total Contingencies		**0**	**0.00%**
	Total Budget	**140,649**	**100.00%**

McIntosh County Board of Commissioners
2025 Annual Operating Budget

ADMINISTRATION

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-01-1510-51-1100	Regular Employees	443,439	33.06%
100-01-1510-51-1300	Overtime	500	0.04%
100-01-1510-51-2200	Social Security	35,385	2.64%
100-01-1510-51-2300	Medicare	8,276	0.62%
100-01-1510-51-2400	Retirement Contributions	37,043	2.76%
100-01-1510-51-2500	Employee Healthcare	68,169	5.08%
100-01-1510-51-2700	Worker's Compensation	680	0.05%
100-01-1510-52-3202	Cell Phone	3,720	0.28%
100-01-1510-52-3500	Travel	10,000	0.75%
100-01-1510-52-3700	Education & Training	2,000	0.15%
Total Personnel Services & Employee Benefits		**609,212**	**45.41%**
Purchased/Contracted Services			
100-01-1510-52-1200	Professional Services	300,000	22.36%
100-01-1510-52-1201	Legal Fees	230,000	17.15%
100-01-1510-52-1202	Audit Fees	67,500	5.03%
100-01-1510-52-1301	Computer SW, HW Support	40,000	2.98%
100-01-1510-52-2320	Rentals of Equipment	15,000	1.12%
100-01-1510-52-3100	General Liability Insurance	14,768	1.10%
100-01-1510-52-3300	Advertising	7,000	0.52%
100-01-1510-52-3600	Dues and Fees	5,000	0.37%
100-01-1510-57-3050	Bank and NSF Charges	500	0.04%
Total Purchased/Contracted Services		**679,768**	**50.67%**
Repairs & Maintenance			
100-01-1510-52-2201	Repairs/Maintenance Equipment	2,500	0.19%
Total Repairs & Maintenance		**2,500**	**0.19%**
Utilities			
100-01-1510-52-3200	Telephone/Internet	16,500	1.23%
Total Utilities		**16,500**	**1.23%**
Supplies			
100-01-1510-52-3201	Postage	5,000	0.37%
100-01-1510-53-1100	General Supplies & Materials	20,000	1.49%
100-01-1510-53-1270	Gasoline	6,000	0.45%
100-01-1510-53-1301	Food - Meetings	2,500	0.19%
100-01-1510-54-2500	Other Equipment	0	0.00%
Total Supplies		**33,500**	**2.50%**
	Total Budget	**1,341,480**	**100.00%**

McIntosh County Board of Commissioners
2025 Annual Operating Budget

TAX COMMISSIONER

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-02-1545-51-1100	Regular Employees	226,023	41.25%
100-02-1545-51-1125	City Pay Supplement	17,030	3.11%
100-02-1545-51-1150	Elected Official	94,398	17.23%
100-02-1545-51-1200	Part-Time Employees	0	0.00%
100-02-1545-51-1300	Overtime	2,000	0.37%
100-02-1545-51-2200	Social Security	21,046	3.84%
100-02-1545-51-2300	Medicare	4,923	0.90%
100-02-1545-51-2400	Retirement Contributions	12,310	2.25%
100-02-1545-51-2500	Employee Healthcare	84,389	15.40%
100-02-1545-51-2700	Worker's Compensation	680	0.12%
100-02-1545-52-3500	Travel	6,000	1.10%
100-02-1545-52-3700	Education & Training	3,500	0.64%
Total Personnel Services & Employee Benefits		**472,299**	**86.20%**
Purchased/Contracted Services			
100-02-1545-52-1200	Professional	250	0.05%
100-02-1545-52-1301	Computer SW, HW Support	7,500	1.37%
100-02-1545-52-2310	Storage Unit Rental	2,160	0.39%
100-02-1545-52-2320	Rentals of Equipment	4,200	0.77%
100-02-1545-52-3100	General Liability Insurance	3,808	0.69%
100-02-1545-52-3300	Advertising	1,500	0.27%
100-02-1545-52-3600	Dues & Fees	500	0.09%
100-02-1545-52-3850	Contract Labor	32,000	5.84%
Total Purchased/Contracted Services		**51,918**	**9.48%**
Utilities			
100-02-1545-52-3200	Telephone/Internet	5,200	0.95%
Total Utilities		**5,200**	**0.95%**
Supplies			
100-02-1545-52-3201	Postage	5,500	1.00%
100-02-1545-53-1100	General Supplies & Materials	13,000	2.37%
Total Supplies		**18,500**	**3.38%**
	Total Budget	**547,917**	**100.00%**

McIntosh County Board of Commissioners
2025 Annual Operating Budget

Tax Assessor

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-03-1550-51-1100	Regular Employees	405,794	48.02%
100-03-1550-51-1106	Board Members	12,600	1.49%
100-03-1550-51-1300	Overtime	0	0.00%
100-03-1550-51-2200	Social Security	25,941	3.07%
100-03-1550-51-2300	Medicare	6,067	0.72%
100-03-1550-51-2400	Retirement Contributions	17,761	2.10%
100-03-1550-51-2500	Employee Healthcare	33,338	3.95%
100-03-1550-51-2700	Worker's Compensation	4,358	0.52%
100-03-1550-52-3202	Cell Phone	4,200	0.50%
100-03-1550-52-3500	Travel	12,000	1.42%
100-03-1550-52-3700	Education & Training	5,000	0.59%
Total Personnel Services & Employee Benefits		**527,059**	**62.37%**
Purchased/Contracted Services			
100-03-1550-52-1102	Revaluation	140,000	16.57%
100-03-1550-52-1200	Professional	55,000	6.51%
100-03-1550-52-1301	Computer SW, HW Support	45,000	5.33%
100-03-1550-52-2320	Rentals of Equipment	7,800	0.92%
100-03-1550-52-3100	General Liability Insurance	10,298	1.22%
100-03-1550-52-3300	Advertising	3,500	0.41%
100-03-1550-52-3600	Dues & Fees	5,000	0.59%
100-03-1550-52-3850	Contract Labor	20,000	2.37%
Total Purchased/Contracted Services		**286,598**	**33.91%**
Repairs & Maintenance			
100-03-1550-52-2200	Repairs/Maintenance Building	500	0.06%
100-03-1550-52-2201	Repairs/Maintenance Equipment	2,000	0.24%
Total Repairs & Maintenance		**2,500**	**0.30%**
Utilities			
100-03-1550-52-3200	Telephone/Internet	4,400	0.52%
Total Utilities		**4,400**	**0.52%**
Supplies			
100-03-1550-52-3201	Postage	12,000	1.42%
100-03-1550-53-1100	General Supplies & Materials	7,500	0.89%
100-03-1550-53-1270	Gasoline	5,000	0.59%
100-03-1550-57-1500	Homestead Tax Refunds	0	0.00%
Total Supplies		**24,500**	**2.90%**
	Total Budget	**845,057**	**100.00%**

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PUBLIC BUILDINGS

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-04-1565-51-1100	Regular Employees	0	0.00%
100-04-1565-51-2200	Social Security	0	0.00%
100-04-1565-51-2300	Medicare	0	0.00%
100-04-1565-51-2400	Retirement Contributions	0	0.00%
100-04-1565-51-2500	Employee Healthcare	0	0.00%
100-04-1565-51-2700	Worker's Compensation	0	0.00%
100-04-1565-52-3202	Cell Phone	0	0.00%
Total Personnel Services & Employee Benefits		**0**	**0.00%**
Purchased/Contracted Services			
100-04-1565-52-2130	Custodial	115,000	17.42%
100-04-1565-52-2140	Lawn Care	0	0.00%
100-04-1565-52-2200	Building Rent (Tax Assessor & EXT.)	48,000	7.27%
100-04-1565-52-3100	General Liability Insurance	281,034	42.57%
100-04-1565-53-1240	Trash Service	45,000	6.82%
Total Purchased/Contracted Services		**489,034**	**74.07%**
Repairs & Maintenance			
100-04-1565-52-2202	Repairs/Maintenance Courthouse	20,000	3.03%
100-04-1565-52-2203	Repairs/Maintenance Annex	15,000	2.27%
100-04-1565-52-2204	Repairs/Maintenance EOC	5,000	0.76%
100-04-1565-52-2205	Repairs/Maintenance Multi-Purpose Building	15,000	2.27%
100-04-1565-52-2206	Repairs/Maintenance Sapelo Center	1,500	0.23%
100-04-1565-52-2207	Repairs/Maintenance Admin Building	10,000	1.51%
Total Repairs & Maintenance		**66,500**	**10.07%**
Utilities			
100-04-1565-52-3200	Telephone/Internet	2,100	0.32%
100-04-1565-53-1210	Water/sewerage- Courthouse	2,000	0.30%
100-04-1565-53-1211	Water/Sewerage - Annex	3,000	0.45%
100-04-1565-53-1214	Water/Sewerage - Multi-Purpose Building	600	0.09%
100-04-1565-53-1215	Water/Sewerage - Admin Building	3,000	0.45%
100-04-1565-53-1216	Water/Sewerage - Tax Assessor & EXT.	1,000	0.15%
100-04-1565-53-1220	Natural Gas	0	0.00%
100-04-1565-53-1230	Electricity- Courthouse	34,000	5.15%
100-04-1565-53-1231	Electricity - Annex	7,000	1.06%
100-04-1565-53-1233	Electricity - Multi-Purpose Center	12,500	1.89%
100-04-1565-53-1234	Electricity - Community Center Sapelo	0	0.00%
100-04-1565-53-1235	Electricity - Ft. Barrington	4,000	0.61%
100-04-1565-53-1236	Electricity - Admin Building	13,000	1.97%
100-04-1565-53-1237	Electricity - Tax Assessor & EXT.	8,500	1.29%
Total Utilities		**90,700**	**13.74%**

McIntosh County Board of Commissioners
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		Adopted Budget FY2025	Percent of Department FY2025 Budget
Supplies			
100-04-1565-53-1100	General Supplies & Materials	14,000	2.12%
Total Supplies		**14,000**	**2.12%**
	Total Budget	**660,234**	**100.00%**

McIntosh County Board of Commissioners
2025 Annual Operating Budget

CLERK OF COURTS

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-05-2180-51-1100	Regular Employees	259,482	46.11%
100-05-2180-51-1150	Elected Official	88,239	15.68%
100-05-2180-51-1200	Part-Time Employee	19,800	3.52%
100-05-2180-51-2200	Overtime	0	0.00%
100-05-2180-51-2200	Social Security	22,605	4.02%
100-05-2180-51-2300	Medicare	5,287	0.94%
100-05-2180-51-2400	Retirement Contributions	17,749	3.15%
100-05-2180-51-2500	Employee Healthcare	75,176	13.36%
100-05-2180-51-2700	Worker's Compensation	971	0.17%
100-05-2180-52-3202	Cell Phone	600	0.11%
100-05-2180-52-3500	Travel	2,000	0.36%
100-05-2180-52-3700	Education & Training	1,500	0.27%
Total Personnel Services & Employee Benefits		**493,409**	**87.68%**
Purchased/Contracted Services			
100-05-2180-52-1301	Computer SW, HW Support	15,000	2.67%
100-05-2180-52-2320	Rentals of Equipment	13,000	2.31%
100-05-2180-52-3100	General Liability Insurance	4,058	0.72%
100-05-2180-52-3300	Advertising	600	0.11%
100-05-2180-52-3850	Contract Labor	1,000	0.18%
Total Purchased/Contracted Services		**33,658**	**5.98%**
Repairs & Maintenance			
100-05-2180-52-2201	Repairs/Maintenance Equipment	0	0.00%
Total Repairs & Maintenance		**0**	**0.00%**
Utilities			
100-05-2180-52-3200	Telephone/Internet	9,700	1.72%
Total Utilities		**9,700**	**1.72%**
Supplies			
100-05-2180-52-3201	Postage	13,000	2.31%
100-05-2180-53-1100	General Supplies & Materials	13,000	2.31%
Total Supplies		**26,000**	**4.62%**
	Total Budget	**562,767**	**100.00%**

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SUPERIOR COURT

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Purchased/Contracted Services			
100-06-2300-52-1200	Professional	1,000	0.39%
100-06-2300-52-1210	Public Defender Costs	71,366	27.93%
100-06-2300-52-1215	District Attorney Costs	76,260	29.84%
100-06-2300-52-1220	Superior Court Judge Costs	35,693	13.97%
100-06-2300-52-1320	Court Reporters - Superior Court	50,000	19.56%
100-06-2300-52-3600	Dues & Fees	0	0.00%
100-06-2300-52-3650	Juror's & Witnesses	20,000	7.83%
Total Purchased/Contracted Services		**254,319**	**99.51%**
Utilities			
100-06-2300-52-3200	Telephone/Internet	240	0.09%
Total Utilities		**240**	**0.09%**
Supplies			
100-06-2300-53-1100	General Supplies & Materials	1,000	0.39%
Total Supplies		**1,000**	**0.39%**
	Total Budget	**255,559**	**100.00%**

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STATE COURT

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-07-2300-51-1100	Regular Employees	50,944	14.09%
100-07-2300-51-1150	Elected Officials	173,639	48.01%
100-07-2300-51-2200	Social Security	13,925	3.85%
100-07-2300-51-2300	Medicare	3,257	0.90%
100-07-2300-51-2400	Retirement Contributions	15,905	4.40%
100-07-2300-51-2500	Employee Healthcare	225	0.06%
100-07-2300-51-2700	Worker's Compensation	291	0.08%
100-07-2300-52-3500	Travel	2,000	0.55%
Total Personnel Services & Employee Benefits		**260,186**	**71.94%**
Purchased/Contracted Services			
100-07-2300-52-1200	Professional	30,000	8.29%
100-07-2300-52-1210	Public Defender Costs	28,800	7.96%
100-07-2300-52-1330	Court Reporters	35,000	9.68%
100-07-2300-52-3100	General Liability Insurance	2,195	0.61%
100-07-2300-52-3300	Advertising	400	0.11%
100-07-2300-52-3600	Dues & Fees	900	0.25%
Total Purchased/Contracted Services		**97,295**	**26.90%**
Utilities			
100-07-2300-52-3200	Telephone/Internet	2,200	0.61%
Total Utilities		**2,200**	**0.61%**
Supplies			
100-07-2300-53-1100	General Supplies & Materials	2,000	0.55%
Total Supplies		**2,000**	**0.55%**
	Total Budget	**361,681**	**100.00%**

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JUVENILE COURT

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-08-2300-51-1100	Regular Employees	12,750	11.24%
100-08-2300-51-2200	Social Security	791	0.70%
100-08-2300-51-2300	Medicare	185	0.16%
100-08-2300-51-2700	Worker's Comp	97	0.09%
100-08-2300-52-3500	Travel	1,000	0.88%
Total Personnel Services & Employee Benefits		**14,823**	**13.06%**
Purchased/Contracted Services			
100-08-2300-52-1200	Professional	65,000	57.28%
100-08-2300-52-1201	Law Clerk Supplement	6,500	5.73%
100-08-2300-52-1330	Court Reporters	25,000	22.03%
100-08-2300-52-3100	General Liability Insurance	156	0.14%
100-08-2300-52-3600	Dues & Fees	0	0.00%
100-08-2300-52-3650	Juror's Witnesses	1,000	0.88%
Total Purchased/Contracted Services		**97,656**	**86.06%**
Supplies			
100-08-2300-53-1100	General Supplies & Materials	1,000	0.88%
Total Supplies		**1,000**	**0.88%**
	Total Budget	**113,479**	**100.00%**

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SHERIFF'S DEPARTMENT

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-09-3300-51-1100	Regular Employees	2,396,676	50.39%
100-09-3300-51-1150	Elected Official	95,068	2.00%
100-09-3300-51-1200	Baliffs	15,000	0.32%
100-09-3300-51-1201	Part-Time Employees	12,000	0.25%
100-09-3300-51-1300	Overtime	505,770	10.63%
100-09-3300-51-2200	Social Security	187,520	3.94%
100-09-3300-51-2300	Medicare	43,856	0.92%
100-09-3300-51-2400	Retirement Contributions	111,163	2.34%
100-09-3300-51-2500	Employee Healthcare	378,324	7.95%
100-09-3300-51-2700	Worker's Compensation	81,395	1.71%
100-09-3300-52-3202	Cell Phone	40,000	0.84%
100-09-3300-52-3500	Travel	12,000	0.25%
100-09-3300-52-3550	Federal Transport	70,000	1.47%
100-09-3300-52-3552	School Resource Officers	5,000	0.11%
100-09-3300-52-3553	Bureau of Prison Transport	0	0.00%
100-09-3300-52-3700	Education & Training	2,000	0.04%
100-09-3300-53-1700	Uniforms	17,000	0.36%
Total Personnel Services & Employee Benefits		**3,972,772**	**83.52%**
Purchased/Contracted Services			
100-09-3300-52-1200	Professional	5,000	0.11%
100-09-3300-52-1301	Computer SW, HW Support	5,000	0.11%
100-09-3300-52-2100	Marine Expenses	5,000	0.11%
100-09-3300-52-2320	Rentals of Equipment	15,000	0.32%
100-09-3300-52-3100	General Liability Insurance	167,276	3.52%
100-09-3300-52-3300	Advertising	1,500	0.03%
100-09-3300-52-3600	Dues & Fees	1,500	0.03%
Total Purchased/Contracted Services		**200,276**	**4.21%**
Repairs & Maintenance			
100-09-3300-52-2200	Repairs/Maintenance Building	0	0.00%
100-09-3300-52-2201	Repairs/Maintenance Equipment	247,000	5.19%
Total Repairs & Maintenance		**247,000**	**5.19%**
Supplies			
100-09-3300-52-3201	Postage	1,500	0.03%
100-09-3300-53-1100	General Supplies & Materials	35,000	0.74%
100-09-3300-53-1270	Gasoline/ Diesel	300,000	6.31%
Total Supplies		**336,500**	**7.07%**
Capital Outlays/Debt Repayment			
100-09-3300-54-2500	Capital Expenditures	0	0.00%
Total Capital Outlays/Debt Repayment		**0**	0.00%
	Total Budget	**4,756,548**	**100.00%**

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COUNTY JAIL

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-10-3326-51-1100	Regular Employees	945,000	43.02%
100-10-3326-51-1200	Part-Time Employees	20,000	0.91%
100-10-3326-51-1300	Overtime	200,000	9.11%
100-10-3326-51-2200	Social Security	72,230	3.29%
100-10-3326-51-2300	Medicare	16,893	0.77%
100-10-3326-51-2400	Retirement Contributions	54,081	2.46%
100-10-3326-51-2500	Employee Healthcare	157,077	7.15%
100-10-3326-51-2700	Worker's Compensation	33,020	1.50%
100-10-3326-52-3500	Travel	2,000	0.09%
100-10-3326-52-3700	Education & Training	1,500	0.07%
100-10-3326-53-1700	Uniforms	15,000	0.68%
Total Personnel Services & Employee Benefits		**1,516,801**	**69.05%**
Purchased/Contracted Services			
100-10-3326-52-1200	Professional / Inmate Medical	300,000	13.66%
100-10-3326-52-3100	General Liability Insurance	11,932	0.54%
100-10-3326-52-3300	Advertising	1,500	0.07%
100-10-3326-52-3600	Dues & Fees	300	0.01%
100-10-3326-52-3850	Contract Labor	0	0.00%
Total Purchased/Contracted Services		**313,732**	**14.28%**
Repairs & Maintenance			
100-10-3326-52-2200	Repairs/Maintenance Building	5,000	0.23%
100-10-3326-52-2201	Repairs/Maintenance Equipment	7,500	0.34%
Total Repairs & Maintenance		**12,500**	**0.57%**
Supplies			
100-10-3326-52-3201	Postage	3,500	0.16%
100-10-3326-53-1100	General Supplies & Materials	100,000	4.55%
100-10-3326-53-1300	Inmate Food	250,000	11.38%
Total Supplies		**353,500**	**16.09%**
	Total Budget	**2,196,533**	**100.00%**

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FIRE PROTECTION

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-11-3500-51-1200	Fire Run Stipends	75,000	23.49%
100-11-3500-51-2400	Retirement	12,000	3.76%
100-11-3500-51-2700	Worker's Compensation	11,568	3.62%
100-11-3500-52-3101	Insurance - Volunteer Firemen	17,500	5.48%
100-11-3500-52-3202	Cell Phone	10,000	3.13%
100-11-3500-52-3500	Travel	500	0.16%
100-11-3500-52-3700	Education & Training	8,000	2.51%
Total Personnel Services & Employee Benefits		**134,568**	**42.14%**
Purchased/Contracted Services			
100-11-3500-52-2320	Rentals of Equipment	5,000	1.57%
100-11-3500-52-3100	General Liability Insurance	41,006	12.84%
Total Purchased/Contracted Services		**46,006**	**14.41%**
Repairs & Maintenance			
100-11-3500-52-2200	Repairs/Maintenance Building	10,000	3.13%
100-11-3500-52-2201	Repairs/Maintenance Equipment	50,000	15.66%
Total Repairs & Maintenance		**60,000**	**18.79%**
Utilities			
100-11-3500-52-3200	Telephone/Internet	6,500	2.04%
100-11-3500-53-1210	Water/ Sewer	2,200	0.69%
100-11-3500-53-1230	Electricity	23,000	7.20%
Total Utilities		**31,700**	**9.93%**
Supplies			
100-11-3500-52-3201	Postage	50	0.02%
100-11-3500-53-1100	General Supplies & Materials	35,000	10.96%
100-11-3500-53-1270	Gasoline/ Diesel	12,000	3.76%
Total Supplies		**47,050**	**14.73%**
	Total Budget	**319,324**	**100.00%**

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EMERGENCY MANAGEMENT AGENCY

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-12-3920-51-1100	Regular Employees	114,362	23.78%
100-12-3920-51-2200	Social Security	7,091	1.47%
100-12-3920-51-2300	Medicare	1,659	0.35%
100-12-3920-51-2400	Retirement Contributions	5,926	1.23%
100-12-3920-51-2500	Employee Healthcare	28,711	5.97%
100-12-3920-51-2700	Worker's Compensation	1,742	0.36%
100-12-3920-52-3202	Cell Phone	3,500	0.73%
100-12-3920-52-3500	Travel	1,000	0.21%
100-12-3920-52-3700	Education & Training	1,000	0.21%
Total Personnel Services & Employee Benefits		**164,991**	**34.31%**
Purchased/Contracted Services			
100-12-3920-52-2320	Rentals of Equipment	500	0.10%
100-12-3920-52-3100	General Liability Insurance	7,478	1.56%
100-12-3920-52-3600	Dues & Fees	100	0.02%
Total Purchased/Contracted Services		**8,078**	**1.68%**
Repairs & Maintenance			
100-12-3920-52-2201	Repairs/Maintenance Equipment	3,500	0.73%
100-12-3920-52-2202	Repairs/Maintenance Radios	200,000	41.60%
Total Repairs & Maintenance		**203,500**	**42.32%**
Utilities			
100-12-3920-52-3200	Telephone/Internet	3,700	0.77%
Total Utilities		**3,700**	**0.77%**
Supplies			
100-12-3920-52-3201	Postage	25	0.01%
100-12-3920-52-3900	Other	92,030	19.14%
100-12-3920-53-1100	General Supplies & Materials	5,000	1.04%
100-12-3920-53-1270	Gasoline/ Diesel	3,500	0.73%
Total Supplies		**100,555**	**20.91%**
	Total Budget	**480,824**	**100.00%**

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ROAD DEPARTMENT

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-13-4200-51-1100	Regular Employees	654,978	35.44%
100-13-4200-51-1200	Part-Time Employees	0	0.00%
100-13-4200-51-1300	Overtime	8,000	0.43%
100-13-4200-51-2200	Social Security	41,105	2.22%
100-13-4200-51-2300	Medicare	9,614	0.52%
100-13-4200-51-2400	Retirement Contributions	37,800	2.05%
100-13-4200-51-2500	Employee Healthcare	125,382	6.78%
100-13-4200-51-2700	Worker's Compensation	35,837	1.94%
100-13-4200-52-3202	Cell Phone	4,000	0.22%
100-13-4200-52-3500	Travel	500	0.03%
100-13-4200-52-3700	Education & Training	1,000	0.05%
Total Personnel Services & Employee Benefits		**918,216**	**49.68%**
Purchased/Contracted Services			
100-13-4200-52-1200	Professional	15,000	0.81%
100-13-4200-52-2320	Rentals of Equipment	2,500	0.14%
100-13-4200-52-3100	General Liability Insurance	31,170	1.69%
100-13-4200-52-3300	Advertising	250	0.01%
Total Purchased/Contracted Services		**48,920**	**2.65%**
Repairs & Maintenance			
100-13-4200-52-2200	Repairs/Maintenance Building	5,000	0.27%
100-13-4200-52-2201	Repairs/Maintenance Equipment	150,000	8.12%
100-13-4200-52-2215	Repairs/Maintenance Sapelo	32,000	1.73%
Total Repairs & Maintenance		**187,000**	**10.12%**
Utilities			
100-13-4200-52-3200	Telephone/Internet	3,800	0.21%
100-13-4200-53-1210	Water	550	0.03%
100-13-4200-53-1230	Electricity	115,000	6.22%
Total Utilities		**119,350**	**6.46%**
Supplies			
100-13-4200-53-1100	General Supplies & Materials	5,000	0.27%
100-13-4200-53-1105	Road Signs & Materials	10,000	0.54%
100-13-4200-53-1110	Construction Supplies & Materials	50,000	2.71%
100-13-4200-53-1115	Hand Tools/Small Equipment	5,000	0.27%
100-13-4200-53-1270	Diesel	60,000	3.25%
100-13-4200-53-1271	Gasoline-Small Engine	1,000	0.05%
100-13-4200-53-1272	Gasoline-Vehicles	47,500	2.57%
Total Supplies		**178,500**	**9.66%**

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		Adopted Budget FY2025	Percent of Department FY2025 Budget
Capital Outlays/Debt Repayment			
100-13-4200-54-2500	Capital Expenditures	0	0.00%
100-13-4200-54-2501	LMIG Project	396,232	21.44%
Total Capital Outlays/Debt Repayment		**396,232**	**21.44%**
	Total Budget	**1,848,218**	**100.00%**

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MOSQUITO CONTROL

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-14-5144-52-3500	Travel	1,000	1.53%
100-14-5144-52-3700	Education & Training	1,000	1.53%
Total Personnel Services & Employee Benefits		**2,000**	**3.05%**
Purchased/Contracted Services			
100-14-5144-52-1200	Professional	1,000	1.53%
100-14-5144-52-1301	Computer SW, HW Support	1,000	1.53%
100-14-5144-52-3300	Advertising	100	0.15%
100-14-5144-52-3600	Dues & Fees	600	0.92%
100-14-5144-52-3850	Contract Labor	1,000	1.53%
Total Purchased/Contracted Services		**3,700**	**5.65%**
Repairs & Maintenance			
100-14-5144-52-2201	Repairs/Maintenance Equipment	2,000	3.05%
Total Repairs & Maintenance		**2,000**	**3.05%**
Supplies			
100-14-5144-52-3201	Postage	50	0.08%
100-14-5144-53-1100	General Supplies & Materials	8,000	12.21%
100-14-5144-53-1101	Chemicals	40,000	61.07%
100-14-5144-53-1102	Lab & Trapping Supplies	1,750	2.67%
100-14-5144-53-1270	Gasoline/Diesel	8,000	12.21%
Total Supplies		**57,800**	**88.24%**
	Total Budget	**65,500**	**100.00%**

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COUNTY EXTENSION

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-16-7130-52-3202	Cell Phone	1,440	1.30%
100-16-7130-52-3500	Travel	9,000	8.15%
100-16-7130-52-3700	Education & Training	1,500	1.36%
Total Personnel Services & Employee Benefits		**11,940**	**10.82%**
Purchased/Contracted Services			
100-16-7130-52-2320	Rentals of Equipment	4,600	4.17%
100-16-7130-52-3100	General Liability Insurance	18	0.02%
100-16-7130-52-3600	Dues & Fees	750	0.68%
100-16-7130-52-3850	Contract Labor	80,978	73.36%
100-16-7130-57-1000	4-H Allotment	6,000	5.44%
Total Purchased/Contracted Services		**92,346**	**83.66%**
Utilities			
100-16-7130-52-3200	Telephone/Internet	3,400	3.08%
Total Utilities		**3,400**	**3.08%**
Supplies			
100-16-7130-52-3201	Postage	200	0.18%
100-16-7130-53-1100	General Supplies & Materials	2,000	1.81%
100-16-7130-53-1270	Gasoline	500	0.45%
100-16-7130-54-2500	Other	0	0.00%
Total Supplies		**2,700**	**2.45%**
	Total Budget	**110,386**	**100.00%**

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RECREATION DEPARTMENT		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-17-6100-51-1100	Regular Employees	159,014	22.15%
100-17-6100-51-1106	Board Members	4,200	0.59%
100-17-6100-51-1200	Part-Time Employees	80,596	11.23%
100-17-6100-51-1210	Seasonal Employees	35,000	4.88%
100-17-6100-51-1300	Overtime	9,500	1.32%
100-17-6100-51-2200	Social Security	17,876	2.49%
100-17-6100-51-2300	Medicare	4,181	0.58%
100-17-6100-51-2400	Retirement Contributions	4,662	0.65%
100-17-6100-51-2500	Employee Healthcare	33,580	4.68%
100-17-6100-51-2700	Worker's Compensation	4,990	0.70%
100-17-6100-52-3202	Cell Phone	2,400	0.33%
100-17-6100-52-3500	Travel	1,000	0.14%
100-17-6100-52-3700	Education & Training	1,000	0.14%
Total Personnel Services & Employee Benefits		**357,999**	**49.88%**
Purchased/Contracted Services			
100-17-6100-52-1200	Professional	2,000	0.28%
100-17-6100-52-2202	Parking Lot Rental	2,700	0.38%
100-17-6100-52-2320	Rentals of Equipment	18,000	2.51%
100-17-6100-52-3100	General Liability Insurance	13,584	1.89%
100-17-6100-52-3300	Advertising	10,000	1.39%
100-17-6100-52-3600	Dues & Fees	1,500	0.21%
100-17-6100-52-3601	Tournament Fees	5,000	0.70%
100-17-6100-52-3850	Contract Labor	30,000	4.18%
Total Purchased/Contracted Services		**82,784**	**11.53%**
Repairs & Maintenance			
100-17-6100-52-2200	Repairs/Maintenance Building	15,000	2.09%
100-17-6100-52-2201	Repairs/Maintenance Equipment	15,000	2.09%
Total Repairs & Maintenance		**30,000**	**4.18%**
Utilities			
100-17-6100-52-3200	Telephone/Internet	10,000	1.39%
100-17-6100-53-1210	Water	5,000	0.70%
100-17-6100-53-1230	Electricity	50,000	6.97%
Total Utilities		**65,000**	**9.06%**
Supplies			
100-17-6100-52-3501	Team Travel	8,000	1.11%
100-17-6100-53-1100	General Supplies & Materials	7,000	0.98%
100-17-6100-53-1101	Program Supplies	52,000	7.24%
100-17-6100-53-1102	Banquet & Awards	5,000	0.70%
100-17-6100-53-1103	Program Jerseys/Uniforms	25,000	3.48%
100-17-6100-53-1110	Concessions	20,000	2.79%
100-17-6100-53-1270	Gasoline/Diesel	15,000	2.09%

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100-17-6100-53-1700	Other Supplies	50,000	6.97%
Total Supplies		**182,000**	**25.36%**
	Total Budget	**717,783**	**100.00%**

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BUILDING & ZONING/CODE ENFORCEMENT

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-18-7200-51-1100	Regular Employees	244,615	60.68%
100-18-7200-51-1150	Part-Time Employees	0	0.00%
100-18-7200-51-1200	Board Members	3,300	0.82%
100-18-7200-51-2200	Social Security	15,371	3.81%
100-18-7200-51-2300	Medicare	3,595	0.89%
100-18-7200-51-2400	Retirement Contributions	12,478	3.10%
100-18-7200-51-2500	Employee Healthcare	64,524	16.01%
100-18-7200-51-2700	Worker's Compensation	4,285	1.06%
100-18-7200-52-3202	Cell Phone	2,500	0.62%
100-18-7200-52-3500	Travel	1,500	0.37%
100-18-7200-52-3700	Education & Training	4,000	0.99%
Total Personnel Services & Employee Benefits		**356,168**	**88.36%**
Purchased/Contracted Services			
100-18-7200-52-1200	Professional	2,500	0.62%
100-18-7200-52-1301	Computer SW, HW Support	12,000	2.98%
100-18-7200-52-3100	General Liability Insurance	3,433	0.85%
100-18-7200-52-3300	Advertising	3,500	0.87%
100-18-7200-52-3600	Dues & Fees	500	0.12%
Total Purchased/Contracted Services		**21,933**	**5.44%**
Repairs & Maintenance			
100-18-7200-52-2201	Repairs/Maintenance Equipment	10,000	2.48%
Total Repairs & Maintenance		**10,000**	**2.48%**
Utilities			
100-18-7200-52-3200	Telephone/Internet	4,500	1.12%
Total Utilities		**4,500**	**1.12%**
Supplies			
100-18-7200-52-3201	Postage	2,000	0.50%
100-18-7200-53-1100	General Supplies & Materials	5,000	1.24%
100-18-7200-53-1270	Gasoline	3,500	0.87%
100-18-7200-54-2500	Other Equipment	0	0.00%
Total Supplies		**10,500**	**2.60%**
	Total Budget	**403,101**	**100.00%**

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AMBULANCE SERVICE (EMS)

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-20-3600-51-1100	Regular Employees	630,832	37.96%
100-20-3600-51-1200	Part-Time Employees	59,535	3.58%
100-20-3600-51-1300	Overtime	429,509	25.84%
100-20-3600-51-2200	Social Security	69,433	4.18%
100-20-3600-51-2300	Medicare	16,239	0.98%
100-20-3600-51-2400	Retirement Contributions	23,891	1.44%
100-20-3600-51-2500	Employee Healthcare	91,374	5.50%
100-20-3600-51-2700	Worker's Compensation	75,047	4.52%
100-20-3600-52-3202	Cell Phone	5,000	0.30%
100-20-3600-52-3500	Travel	1,000	0.06%
100-20-3600-52-3700	Education & Training	12,000	0.72%
100-20-3600-53-1700	Uniforms	10,000	0.60%
Total Personnel Services & Employee Benefits		**1,423,860**	**85.67%**
Purchased/Contracted Services			
100-20-3600-52-1200	Professional Services	32,000	1.93%
100-20-3600-52-1301	Computer SW, HW Support	6,500	0.39%
100-20-3600-52-2320	Rentals of Equipment	8,500	0.51%
100-20-3600-52-3100	General Liability Insurance	22,936	1.38%
100-20-3600-52-3602	State Fee	7,000	0.42%
100-20-3600-52-3850	Contract Labor	15,000	0.90%
Total Purchased/Contracted Services		**91,936**	**5.53%**
Repairs & Maintenance			
100-20-3600-52-2200	Repairs/Maintenance Building	6,000	0.36%
100-20-3600-52-2201	Repairs/Maintenance Equipment	20,000	1.20%
Total Repairs & Maintenance		**26,000**	**1.56%**
Utilities			
100-20-3600-52-3200	Telephone/Internet	4,200	0.25%
100-20-3600-53-1210	Water/ Sewer	1,300	0.08%
100-20-3600-53-1230	Electricity	8,500	0.51%
Total Utilities		**14,000**	**0.84%**
Supplies			
100-20-3600-52-3201	Postage	150	0.01%
100-20-3600-53-1100	General Supplies & Materials	14,000	0.84%
100-20-3600-53-1105	Medical Supplies	25,000	1.50%
100-20-3600-53-1110	Medical Drugs	25,000	1.50%
100-20-3600-53-1270	Gasoline/Diesel	40,000	2.41%
100-20-3600-53-1275	Opiate Mitigation Expenses	2,000	0.12%
Total Supplies		**106,150**	**6.39%**
	Total Budget	**1,661,946**	**100.00%**

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CORONER

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-21-3700-51-1100	Elected Official	23,000	25.24%
100-21-3700-51-1300	Social Security	1,426	1.57%
100-21-3700-51-2300	Medicare	334	0.37%
100-21-3700-51-2500	Employee Healthcare	21,057	23.11%
100-21-3700-51-2700	Worker's Compensation	5,226	5.74%
100-21-3700-52-3202	Cell Phone	2,000	2.20%
100-21-3700-52-3500	Travel	5,000	5.49%
100-21-3700-52-3700	Education & Training	2,500	2.74%
Total Personnel Services & Employee Benefits		**60,543**	**66.45%**
Purchased/Contracted Services			
100-21-3700-52-1200	Professional	0	0.00%
100-21-3700-52-3100	General Liability Insurance	315	0.35%
100-21-3700-52-3600	Dues & Fees	250	0.27%
Total Purchased/Contracted Services		**565**	**0.62%**
Supplies			
100-21-3700-52-3900	Other	0	0.00%
100-21-3700-53-1100	General Supplies & Materials	30,000	32.93%
Total Supplies		**30,000**	**32.93%**
	Total Budget	**91,108**	**100.00%**

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ELECTIONS & REGISTRATION

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-23-1400-51-1100	Regular Employees	131,873	39.79%
100-23-1400-51-1150	Part-Time Employees	20,000	6.04%
100-23-1400-51-1200	Board Members	6,500	1.96%
100-23-1400-51-1300	Overtime	16,000	4.83%
100-23-1400-51-1350	Poll Workers	25,000	7.54%
100-23-1400-51-2200	Social Security	12,362	3.73%
100-23-1400-51-2300	Medicare	2,891	0.87%
100-23-1400-51-2400	Retirement Contributions	8,371	2.53%
100-23-1400-51-2500	Employee Healthcare	11,244	3.39%
100-23-1400-51-2700	Worker's Compensation	680	0.21%
100-23-1400-51-3202	Cell Phone	600	0.18%
100-23-1400-52-3500	Travel	4,500	1.36%
100-23-1400-52-3700	Education & Training	5,000	1.51%
Total Personnel Services & Employee Benefits		**245,021**	**73.94%**
Purchased/Contracted Services			
100-23-1400-52-1200	Professional	10,000	3.02%
100-23-1400-52-2310	Building Rent (Churches)	1,800	0.54%
100-23-1400-52-2320	Rentals of Equipment	6,000	1.81%
100-23-1400-52-3100	General Liability Insurance	4,061	1.23%
100-23-1400-52-3300	Advertising	7,500	2.26%
100-23-1400-52-3600	Dues & Fees	400	0.12%
100-23-1400-52-3850	Contract Labor	32,000	9.66%
Total Purchased/Contracted Services		**61,761**	**18.64%**
Repairs & Maintenance			
100-23-1400-52-2200	Repairs/Maintenance Building	1,000	0.30%
100-23-1400-52-2201	Repairs/Maintenance Equipment	2,500	0.75%
Total Repairs & Maintenance		**3,500**	**1.06%**
Utilities			
100-23-1400-52-3200	Telephone/Internet	7,600	2.29%
Total Utilities		**7,600**	**2.29%**
Supplies			
100-23-1400-52-3201	Postage	2,500	0.75%
100-23-1400-53-1100	General Supplies & Materials	10,000	3.02%
100-23-1400-54-2500	Other Equipment	1,000	0.30%
Total Supplies		**13,500**	**4.07%**
	Total Budget	**331,382**	**100.00%**

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MAGISTRATE & PROBATE COURT

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-25-2400-51-1100	Regular Employees	170,004	40.01%
100-25-2400-51-1150	Elected Official	96,124	22.62%
100-25-2400-51-1200	Part-Time Magistrate Judges	34,352	8.09%
100-25-2400-51-1225	Associate Probate Judge	7,800	1.84%
100-25-2400-51-1250	Part-Time Employees	0	0.00%
100-25-2400-51-1300	Overtime	0	0.00%
100-25-2400-51-2200	Social Security	19,114	4.50%
100-25-2400-51-2300	Medicare	4,470	1.05%
100-25-2400-51-2400	Retirement Contributions	12,705	2.99%
100-25-2400-51-2500	Employee Healthcare	33,580	7.90%
100-25-2400-51-2700	Worker's Compensation	2,320	0.55%
100-25-2400-52-3202	Cell Phone	2,200	0.52%
100-25-2400-52-3500	Travel	5,000	1.18%
100-25-2400-52-3700	Education & Training	4,000	0.94%
Total Personnel Services & Employee Benefits		**391,669**	**92.19%**
Purchased/Contracted Services			
100-25-2400-52-1200	Professional	1,000	0.24%
100-25-2400-52-1201	Weapons Permit Cost	1,500	0.35%
100-25-2400-52-1301	Computer SW, HW Support	5,000	1.18%
100-25-2400-52-2320	Rentals of Equipment	4,500	1.06%
100-25-2400-52-3100	General Liability Insurance	5,598	1.32%
100-25-2400-52-3300	Advertising	500	0.12%
100-25-2400-52-3600	Dues & Fees	900	0.21%
Total Purchased/Contracted Services		**18,998**	**4.47%**
Repairs & Maintenance			
100-25-2400-52-2200	Repairs/Maintenance Building	0	0.00%
100-25-2400-52-2201	Repairs/Maintenance Equipment	1,000	0.24%
Total Repairs & Maintenance		**1,000**	**0.24%**
Utilities			
100-25-2400-52-3200	Telephone/Internet	5,200	1.22%
Total Utilities		**5,200**	**1.22%**
Supplies			
100-25-2400-52-3201	Postage	1,000	0.24%
100-25-2400-53-1100	General Supplies & Materials	5,000	1.18%
100-25-2400-53-1270	Gasoline/Diesel	2,000	0.47%
100-25-2400-54-2500	Other Equipment	0	0.00%
Total Supplies		**8,000**	**1.88%**
	Total Budget	**424,867**	**100.00%**

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BOARD OF EQUALIZATION

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-27-3900-51-1106	Board Members	5,000	27.72%
100-27-3900-51-1200	Part-Time Employees	6,000	33.26%
100-27-3900-51-2200	Social Security	682	3.78%
100-27-3900-51-2300	Medicare	160	0.89%
100-27-3900-52-3500	Travel	300	1.66%
100-27-3900-52-3700	Education & Training	600	3.33%
Total Personnel Services & Employee Benefits		**12,742**	**70.64%**
Purchased/Contracted Services			
100-27-3900-52-1200	Professional	2,000	11.09%
100-27-3900-52-1301	Computer HW & SW Support	2,000	11.09%
100-27-3900-52-3100	General Liability Insurance	47	0.26%
100-27-3900-52-3300	Advertising	200	1.11%
Total Purchased/Contracted Services		**4,247**	**23.54%**
Supplies			
100-27-3900-52-3201	Postage	50	0.28%
100-27-3900-53-1100	General Supplies & Materials	1,000	5.54%
Total Supplies		**1,050**	**5.82%**
	Total Budget	**18,039**	**100.00%**

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INTERGOVERNMENTAL

Transfers to Other Funds/Agencies		Adopted Budget FY2025	Percent of Department FY2025 Budget
100-29-0000-54-3500	Grant Matches	0	0.00%
100-29-1510-57-2100	Atlantic Area CASA Expenses	15,000	3.39%
100-29-3500-57-1050	Forestry	17,579	3.97%
100-29-3500-57-1100	Tansfer to E911	165,382	37.33%
100-29-5100-57-1100	Board of Health	52,080	11.75%
100-29-5440-57-1200	DFACS	14,040	3.17%
100-29-5440-57-1250	Family Connections	5,000	1.13%
100-29-6500-57-1300	Ida Hilton Library	59,000	13.32%
100-29-6500-57-1350	Hog Hammock Library	9,000	2.03%
100-29-7680-52-3600	CRC Membership Fees	24,000	5.42%
100-29-7680-52-3650	CRC Rural Transportation	35,000	7.90%
100-29-7680-52-3750	C.G.A.C.A.A. - Senior Meals	35,000	7.90%
100-29-8000-52-1000	Debt Repayment/Interest	0	0.00%
100-29-8000-52-1001	CRC Transit Fees	12,000	2.71%
Total Transfers to Other Funds/Agencies		**443,081**	**100.00%**
	Total Budget	**443,081**	**100.00%**

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PARKS DEPARTMENT

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-30-6200-51-1100	Regular Employees	84,260	49.00%
100-30-6200-51-1200	Part-Time Employees	22,622	13.16%
100-30-6200-51-1300	Overtime	2,500	1.45%
100-30-6200-51-2200	Social Security	6,782	3.94%
100-30-6200-51-2300	Medicare	1,587	0.92%
100-30-6200-51-2400	Retirement Contributions	0	0.00%
100-30-6200-51-2500	Employee Healthcare	0	0.00%
100-30-6200-51-2700	Worker's Compensation	335	0.19%
100-30-6200-52-3202	Cell Phone	500	0.29%
100-30-6200-52-3500	Travel	1,000	0.58%
100-30-6200-52-3700	Education & Training	0	0.00%
Total Personnel Services & Employee Benefits		**119,586**	**69.55%**
Purchased/Contracted Services			
100-30-6200-52-1200	Professional	15,000	8.72%
100-30-6200-52-1301	Computer HW & SW Support	1,500	0.87%
100-30-6200-52-3100	General Liability Insurance	1,164	0.68%
100-30-6200-52-3300	Advertising	200	0.12%
100-30-6200-52-3600	Dues & Fees	0	0.00%
100-30-6200-52-3850	Contract Labor	15,000	8.72%
Total Purchased/Contracted Services		**32,864**	**19.11%**
Repairs & Maintenance			
100-30-6200-52-2200	Repairs/Maintenance Building	0	0.00%
100-30-6200-52-2201	Repairs/Maintenance Equipment	2,000	1.16%
Total Repairs & Maintenance		**2,000**	**1.16%**
Utilities			
100-30-6200-52-3850	Telephone/Internet	0	0.00%
100-30-6200-53-1210	Water/Sewer	0	0.00%
100-30-6200-53-1230	Electricity	0	0.00%
Total Utilities		**0**	**0.00%**
Supplies			
100-30-6200-53-1100	General Supplies & Materials	10,000	5.82%
100-30-6200-53-1270	Gasoline	7,500	4.36%
Supplies		**17,500**	**10.18%**
	Total Budget	**171,950**	**100.00%**

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ANIMAL CONTROL

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Personnel Services & Employee Benefits			
100-32-3910-51-1100	Regular Employees	159,974	52.80%
100-32-3910-51-1200	Part-Time Employees	26,756	8.83%
100-32-3910-51-1300	Overtime	3,000	0.99%
100-32-3910-51-2200	Social Security	11,764	3.88%
100-32-3910-51-2300	Medicare	2,751	0.91%
100-32-3910-51-2400	Retirement Contributions	10,198	3.37%
100-32-3910-51-2500	Employee Healthcare	11,319	3.74%
100-32-3910-51-2700	Worker's Compensation	1,409	0.47%
100-32-3910-52-3202	Cell Phone	1,824	0.60%
100-32-3910-52-3500	Travel	500	0.17%
100-32-3910-52-3700	Education & Training	500	0.17%
Total Personnel Services & Employee Benefits		**229,995**	**75.91%**
Purchased/Contracted Services			
100-32-3910-52-1200	Professional	20,000	6.60%
100-32-3910-52-3100	General Liability Insurance	8,398	2.77%
100-32-3910-52-3300	Advertising	100	0.03%
100-32-3910-52-3600	Dues & Fees	400	0.13%
Total Purchased/Contracted Services		**28,898**	**9.54%**
Repairs & Maintenance			
100-32-3910-52-2200	Repairs/Maintenance Building	10,000	3.30%
100-32-3910-52-2201	Repairs/Maintenance Equipment	5,000	1.65%
Total Repairs & Maintenance		**15,000**	**4.95%**
Utilities			
100-32-3910-52-3200	Telephone/Internet	1,600	0.53%
100-32-3910-53-1210	Water/Sewer	1,500	0.50%
100-32-3910-53-1230	Electricity	7,500	2.48%
Total Utilities		**10,600**	**3.50%**
Supplies			
100-32-3910-53-1100	General Supplies & Materials	2,000	0.66%
100-32-3910-53-1150	Supplies for Animals	10,000	3.30%
100-32-3910-53-1270	Gasoline	6,500	2.15%
Supplies		**18,500**	**6.11%**
	Total Budget	**302,993**	**100.00%**

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FAMILY CONNECTIONS

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Purchased/Contracted Services			
100-35-5443-52-3850	Contract Labor	54,250	96.44%
Total Personnel Services & Employee Benefits		**54,250**	**96.44%**
Utilities			
100-35-4553-52-3200	Telephone/Internet	1,000	1.78%
100-35-4553-52-3202	Cell Phone	1,000	1.78%
Total Utilities		**2,000**	**3.56%**
Supplies			
100-35-4553-53-1090	Regular Operating Expenses	0	0.00%
100-35-4553-53-1100	Other Supplies	0	0.00%
Supplies		**0**	**0.00%**
	Total Budget	**56,250**	**100.00%**

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LAW LIBRARY

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
205-00-0000-13-4200	Prior Year Fund Balance	0	0.00%
205-60-0000-35-1120	State Court Fees	90,000	99.56%
205-90-0000-36-1000	Interest	400	0.44%
Total Revenue		**90,400**	**100.00%**
Personnel Services & Employee Benefits			
205-00-2750-51-1100	Regular Employees	5,750	6.36%
205-00-2750-51-2200	Social Security	357	0.39%
205-00-2750-51-2300	Medicare	84	0.09%
Total Personnel Services & Employee Benefits		**6,191**	**6.85%**
Purchased/Contracted Services			
205-00-2750-52-1200	Professional	5,000	5.53%
Total Purchased/Contracted Services		**5,000**	**5.53%**
Supplies			
205-00-2750-52-3201	Postage	500	0.55%
205-00-2750-53-1400	Books & Periodicals	6,709	7.42%
Total Supplies		**7,209**	**7.97%**
Capital Outlays/Debt Repayment			
205-00-2750-54-1000	Property Improvements	72,000	79.65%
Total Capital Outlays/Debt Repayment		**72,000**	**79.65%**
Contingencies			
205-00-2750-57-9000	Contingencies		0.00%
Total Contingencies		**0**	**0.00%**
	Total Budget	**90,400**	**100.00%**

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CONFISCATED ASSETS FUNDS

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
210-60-0000-35-1100	Fines & Forfeitures	275,000	100.00%
210-90-0000-36-1000	Interest Revenue	0	0.00%
Total Revenue		**275,000**	**100.00%**
Purchased/Contracted Services			
210-00-0000-53-1700	Public Safety	275,000	100.00%
Total Purchased/Contracted Services		**275,000**	**100.00%**
	Total Budget	**275,000**	**100.00%**

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JAIL FUND

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
211-00-0000-13-4200	Prior Year Fund Balance	0	0.00%
211-60-0000-35-1111	Superior Court Fees	5,000	1.75%
211-60-0000-35-1121	State Court Fees	250,000	87.58%
211-60-0000-35-1131	Magistrate/Probate	0	0.00%
211-60-0000-35-1151	City of Darien	30,000	10.51%
211-60-0000-35-1161	Juvenile Court Fees	100	0.04%
211-90-0000-36-1000	Interest	350	0.12%
Total Revenue		**285,450**	**100.00%**
Purchased/Contracted Services			
211-00-3326-52-1200	Professional	0	0.00%
211-00-3326-52-3850	Contract Labor	0	0.00%
211-00-3326-53-1541	IT Maintenance	75,000	26.27%
Total Purchased/Contracted Services		**75,000**	**26.27%**
Repairs & Maintenance			
211-00-3326-52-2200	R&M Building	25,000	8.76%
211-00-3326-52-2201	R&M Equipment	15,000	5.25%
Total Repairs & Maintenance		**40,000**	**14.01%**
Utilities			
211-00-3326-52-3200	Telephone/Internet	33,250	11.65%
211-00-3326-53-1220	Natural Gas	15,000	5.25%
211-00-3326-53-1230	Electricity	72,200	25.29%
Total Utilities		**120,450**	**42.20%**
Supplies			
211-00-3326-53-1100	Supplies	50,000	17.52%
211-00-3326-53-1300	Food	0	0.00%
Total Supplies		**50,000**	**17.52%**
Capital Outlays/Debt Repayment			
211-00-3326-54-2500	Capital Expenditures	0	0.00%
Total Capital Outlays/Debt Repayment		**0**	**0.00%**
Contingencies			
211-00-3326-57-9000	Contingencies		0.00%
Total Contingencies		**0**	**0.00%**
	Total Budget	**285,450**	**100.00%**

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DRUG FUND

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
212-60-0000-35-1112	Superior Court Fees	7,500	36.76%
212-60-0000-35-1122	State Court Fees	12,500	61.27%
212-60-0000-35-1132	City of Darien	200	0.98%
212-90-0000-36-1000	Interest Revenue	200	0.98%
Total Revenue		**20,400**	**100.00%**
Education & Training			
212-00-0000-52-3700	Drug Education	12,400	60.78%
212-00-0000-52-3701	AJC Drug Court	5,000	24.51%
212-00-0000-52-3702	AJC Veterans Treatment Court	3,000	14.71%
Total Education & Training		**20,400**	**100.00%**
	Total Budget	**20,400**	**100.00%**

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VICTIM'S ASSISTANCE FUND

Revenues		Adopted Budget FY2025	Percent of Department FY2025 Budget
213-60-0000-35-1113	Superior Court Fees	2,000	1.51%
213-60-0000-35-1123	State Court Fees	105,000	79.25%
213-60-0000-35-1133	City of Darien	25,000	18.87%
213-60-0000-35-1143	Magistrate/Probate	30	0.02%
213-60-0000-35-1163	Juvenile Court Fees	70	0.05%
213-60-0000-36-1000	Interest Revenue	400	0.30%
Total Revenue		**132,500**	**100.00%**
Transfers to Other Funds/Agencies			
213-00-0000-57-1215	Payments to McIntosh County LVAP	132,500	100.00%
Total Transfers to Other Funds/Agencies		**132,500**	**100.00%**
	Total Budget	**132,500**	**100.00%**

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JAIL COMMISSARY FUND

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
214-65-0000-34-1100	Charges for Services	100,000	100.00%
214-90-0000-36-1000	Interest Revenue	0	0.00%
Total Revenue		**100,000**	**100.00%**
Purchased/Contracted Services			
214-00-0000-52-1100	Public Safety	100,000	100.00%
Total Purchased/Contracted Services		**100,000**	**100.00%**
	Total Budget	**100,000**	**100.00%**

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E-911

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
215-90-0000-34-2500	Pre-Paid Revenues	48,965	6.05%
215-90-0000-34-2510	Non-Prepaid Revenues	190,000	23.48%
215-90-0000-34-2515	Transfer from Long County Surcharges	404,597	50.00%
215-90-0000-34-2525	Fireworks Excise Tax	150	0.02%
215-90-0000-36-1000	Interest Revenue	100	0.01%
215-00-0000-13-4200	Prior Years Fund Balance	0	0.00%
215-90-0000-39-1200	Transfer from General Fund	165,382	20.44%
Total Revenue		**809,194**	**100.00%**
Personnel Services & Employee Benefits			
215-00-3800-51-1100	Regular Employees	433,357	53.55%
215-00-3800-51-1201	Part-Time Employees	0	0.00%
215-00-3800-51-1300	Overtime	75,000	9.27%
215-00-3800-51-2200	Social Security	31,519	3.90%
215-00-3800-51-2300	Medicare	7,372	0.91%
215-00-3800-51-2400	Retirement	26,878	3.32%
215-00-3800-51-2500	Employee Healthcare	61,427	7.59%
215-00-3800-51-2700	Worker's Compensation	971	0.12%
215-00-3800-52-3202	Cell Phone	1,090	0.13%
215-00-3800-52-3500	Travel	500	0.06%
215-00-3800-52-3700	Education&Training	2,000	0.25%
Total Personnel Services & Employee Benefits		**640,114**	**79.11%**
Purchased/Contracted Services			
215-00-3800-52-1200	Professional Services	5,000	0.62%
215-00-3800-52-1301	Computer SW, HW & Support	75,000	9.27%
215-00-3800-52-3100	General Liability Insurance	7,655	0.95%
215-00-3800-51-3300	Advertising	200	0.02%
215-00-3800-52-3600	Dues&Fees	200	0.02%
215-00-3800-52-3850	Contract Labor	32,000	3.95%
Total Purchased/Contracted Services		**120,055**	**14.84%**
Repairs & Maintenance			
215-00-3800-52-2200	Repairs/Maintenance Building	2,000	0.25%
215-00-3800-52-2201	Repairs/Maintenance Vehicle	2,000	0.25%
215-00-3800-52-2202	Repairs/Maintenance Equipment	500	0.06%
215-00-3800-52-2203	Repairs/Maintenance Radios	4,000	0.49%
Total Repairs & Maintenance		**8,500**	**1.05%**

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		Adopted Budget FY2025	Percent of Department FY2025 Budget
Utilities			
215-00-3800-52-3200	Telephone/Internet	19,000	2.35%
215-00-3800-53-1210	Water/Sewerage	1,000	0.12%
215-00-3800-53-1220	Natural Gas	1,000	0.12%
215-00-3800-53-1230	Electricity	16,000	1.98%
Total Utilities		**37,000**	**4.57%**
Supplies			
215-00-3800-53-1100	Supplies	2,500	0.31%
215-00-3800-53-1102	911 New Road Signs	0	0.00%
215-00-3800-53-1270	Gasoline	1,000	0.12%
215-00-3800-53-3200	Postage	25	0.00%
215-00-3800-54-2300	Office Furniture/Equipment	0	0.00%
Total Supplies		**3,525**	**0.44%**
Contingencies			
215-00-3800-57-9000	Contingencies	0	0.00%
Total Contingencies		**0**	**0.00%**
	Total Budget	**809,194**	**100.00%**

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GRANT FUND

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
220-80-0000-33-4142	Dept. of Ag. - Sterilization Grant	4,000	0.33%
220-80-0000-33-4143	Georgia Outdoor Stewardship Grant	1,200,000	99.67%
Total Revenue		**1,204,000**	**100.00%**
Purchased/Contracted Services			
220-00-0000-52-1200	Professional Services	0	0.00%
220-00-0000-52-1232	Dept. of Ag. - Sterilization Grant	4,000	0.33%
220-00-0000-52-7108	Georgia Outdoor Stewardship Grant	1,200,000	99.67%
Total Purchased/Contracted Services		**1,204,000**	**100.00%**
	Total Budget	**1,204,000**	**100.00%**

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HOTEL/MOTEL TAX FUND

Revenues		Adopted Budget FY2025	Percent of Department FY2025 Budget
275-50-0000-31-4100	Hotel/Motel Tax Revenue	165,000	100.00%
Total Revenue		**165,000**	**100.00%**
Transfers to Other Funds/Agencies			
275-29-7540-57-1300	Chamber of Commerce Allocation	165,000	100.00%
275-29-7540-61-1000	Transfer to General Fund	0	0.00%
275-29-7450-61-1005	Film/Media Contract	0	0.00%
Total Transfers to Other Funds/Agencies		**165,000**	**100.00%**
	Total Budget	**165,000**	**100.00%**

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2022 SPLOST FUND FY2022-FY2028

		Approved Budget 2022 SPLOST	Expended As of FYE 2024	Remaining Balance as of FYE 2025
Revenues				
328-00-0000-31-3200	Sales Tax Collection	11,520,000	3,557,987	7,962,013
Total Revenue		**11,520,000**	**3,557,987**	**7,962,013**
Capital Outlays/Debt Repayment				
328-00-0000-54-1200	Economic Development Industrial Park Improvements	550,000	0	550,000
328-00-0000-54-1500	IT Equipment	75,000	15,492	59,508
328-00-0000-57-1000	City of Darien Projects	2,304,000	779,522	1,524,478
328-00-000-54-1100	Visitor's Center Improvements	15,000	0	15,000
328-01-1510-57-1000	Administration Equipment	120,000	0	120,000
328-03-1550-54-1250	Tax Assessor Equipment	65,000	0	65,000
328-04-1565-54-1200	Government Building Improvements	202,332	19,885	182,447
328-04-1565-54-1250	Eulonia Senior Center Improvements	15,000	0	15,000
328-09-3300-54-2200	Public Safety Sheriff's Deparment Equipment	780,000	171,831	608,169
328-10-3326-54-1200	Public Safety Jail Improvements	300,000	58,931	241,069
328-11-3500-54-1200	Public Safety Fire Department Equipment	320,000	2,312	317,688
328-11-3500-54-1500	Public Safety Fire Station Improvements	60,000	0	60,000
328-12-3920-54-2500	Public Safety Communications Equipment	50,000	0	50,000
328-13-4200-54-1200	Public Works Road Department Equipment	1,256,000	446,364	809,636
328-14-5144-54-1200	Public Works Mosquito Control Equipment	30,000	0	30,000
328-17-6100-54-2200	Recreation Complex Payments	3,815,918	1,381,847	2,434,071
328-17-6100-54-2500	Recreation Department Equipment	165,000	36,000	129,000
328-18-7200-54-2200	Building Inspections Equipment	30,000	0	30,000
328-20-3600-54-2200	Public Safety Emergency Medical Services Equipment	633,750	124,640	509,110
328-30-6200-54-1200	Ft. Barrington Park Improvements	200,000	0	200,000
328-30-6200-54-1300	McCullough Creek Park Improvements	200,000	0	200,000
328-30-6200-54-1400	Eulonia Park Improvements	200,000	0	200,000
328-30-6200-54-1500	Butler Island Improvements	10,000	0	10,000
328-32-3910-54-1200	Public Safety Animal Control Equipment	30,000	49,283	(19,283)
328-32-3910-54-2200	Public Safety Animal Shelter Improvements	48,000	37,305	10,695
328-33-3800-54-2500	Public Safety E-911 Equipment	45,000	0	45,000
Total Capital Outlays/Debt Repayment		**11,520,000**	**3,123,412**	**8,396,588**
	Total Budget	**11,520,000**	**3,123,412**	**8,396,588**

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2019 TSPLOST FUND FY2020-FY2025

		Approved Budget 2019 TSPLOST	Expended As of FYE 2024	Remaining Balance as of FYE 2025
Revenues				
335-00-0000-31-3200	Sales Tax Collection	7,500,000	6,545,359	954,641
Total Revenue		**7,500,000**	**6,545,359**	**954,641**
Capital Outlays/Debt Repayment				
335-00-0000-57-1000	Project - City of Darien TSPLOST	1,500,000	1,309,030	190,970
335-13-4200-54-1200	Project - Blues Reach/Holland Cemetery Rd.	502,620	588,652	(86,032)
335-13-4200-54-1201	Project - Black Road	196,695	260,583	(63,888)
335-13-4200-54-1202	Project - Canal Street	70,837	100,312	(29,475)
335-13-4200-54-1203	Project - Smith Rd. Hwy 17 Intersection	113,281	402,917	(289,636)
335-13-4200-54-1204	Project - Quarterman Place	58,625	0	58,625
335-13-4200-54-1205	Project - Jones Road	225,520	275,315	(49,795)
335-13-4200-54-1206	Project - Fairhope Road	2,100	3,625	(1,525)
335-13-4200-54-1207	Project - Steele Bridge Road	347,530	485,989	(138,459)
335-13-4200-54-1208	Project - Sturgeon Road	49,496	63,432	(13,936)
335-13-4200-54-1209	Project - Franklin Street	199,381	170,350	29,031
335-13-4200-54-1210	Project - Pine Hill Road	78,430	198,737	(120,307)
335-13-4200-54-1211	Project - Young Man Road	430,063	653,452	(223,389)
335-13-4200-54-1212	Project - Barrington Road	163,763	374,357	(210,594)
335-13-4200-54-1213	Project - Rossville Road	776,250	942,119	(165,869)
335-13-4200-54-1214	Project - Rossville Road Resurface	99,207	2,637	96,570
335-13-4200-54-1215	Project - Church of God Road	106,013	12,238	93,775
335-13-4200-54-1216	Project - Animal Shelter Drive	37,508	0	37,508
335-13-4200-54-1217	Project - Parnell Road	230,050	0	230,050
335-13-4200-54-1218	Project - Trout Street	103,500	0	103,500
335-13-4200-54-1219	Project - Blue N Hall Road	195,276	0	195,276
335-13-4200-54-1220	Project - Poppell Farms Road	35,446	0	35,446
335-13-4200-54-1221	Project - Jane Avenue	66,844	0	66,844
335-13-4200-54-1222	Project - Casey Road	67,203	0	67,203
335-13-4200-54-1223	Project - West Place Road	28,709	0	28,709
335-13-4200-54-1224	Project - LeCounte Road	173,098	0	173,098
335-13-4200-54-1225	Project - Highlander Trail Blue N Hall - Tolomato	463,178	0	463,178
335-13-4200-54-1226	Project - Country Woods Drive	101,143	0	101,143
335-13-4200-54-1227	Project - Pine Harbor Road	150,000	319	149,681
335-13-4200-54-1228	Project - Belle Hammock Road	164,297	0	164,297
335-13-4200-54-1229	Misc. Projects	763,937	14,340	749,597
Total Capital Outlays/Debt Repayment		**7,500,000**	**5,858,404**	**1,641,596**
	Total Budget	**7,500,000**	**5,858,404**	**1,641,596**

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2024 TSPLOST FUND FY2025-FY2031 If Approved November 2024

		Approved Budget 2024 TSPLOST	Expended As of FYE 2024	Remaining Balance as of FYE 2025
Revenues				
336-00-0000-31-3200	Sales Tax Collection	11,500,000	0	11,500,000
Total Revenue		**11,500,000**	**0**	**11,500,000**
Capital Outlays/Debt Repayment				
336-00-0000-57-1000	Project - City of Darien TSPLOST	2,300,000	0	2,300,000
336-13-4200-54-1200	Project - Cox Road	289,913	0	289,913
336-13-4200-54-1201	Project - Cornel Howard Road	279,109	0	279,109
336-13-4200-54-1202	Project - Ardoch Road	1,024,818	0	1,024,818
336-13-4200-54-1203	Project - Pack Road	72,677	0	72,677
336-13-4200-54-1204	Project - Blount's Crossing Sidewalk	581,941	0	581,941
336-13-4200-54-1205	Project - N. Darien Street	197,628	0	197,628
336-13-4200-54-1206	Project - Black Island Road	302,731	0	302,731
336-13-4200-54-1207	Project - Old Tolomato Road/End of Mission	110,514	0	110,514
336-13-4200-54-1208	Project - Tarpon Drive	43,953	0	43,953
336-13-4200-54-1209	Project - Smith Road	1,517,760	0	1,517,760
336-13-4200-54-1210	Project - Susie Baker Road	420,204	0	420,204
336-13-4200-54-1211	Project - White Bluff Road	101,667	0	101,667
336-13-4200-54-1212	Project - Pine Hill Road (Crescent)	149,197	0	149,197
336-13-4200-54-1213	Project - Baywood Drive	244,810	0	244,810
336-13-4200-54-1214	Project - Shellman Bluff Road	2,484,345	0	2,484,345
336-13-4200-54-1215	Project - Minton Road	1,039,739	0	1,039,739
336-13-4200-54-1216	Project - Goulds Landing Road	338,994	0	338,994
Total Capital Outlays/Debt Repayment		**11,500,000**	**0**	**11,500,000**
	Total Budget	**11,500,000**	**0**	**11,500,000**

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WATER FUND

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
505-90-0000-34-4210	Water Charges	951,427	84.27%
505-90-0000-34-4211	Water Penaly - Late Charges	52,335	4.64%
505-90-0000-34-4213	Water Application Fee	2,800	0.25%
505-90-0000-34-4214	Connection/Disconnection Fee	2,500	0.22%
505-90-0000-34-4215	Sewer Charges	34,721	3.08%
505-90-0000-36-1000	Interest Revenue	29,000	2.57%
505-90-0000-38-9000	Misc. Revenue	56,218	4.98%
Total Revenue		**1,129,001**	**100.00%**
Personnel Services & Employee Benefits			
505-19-4400-51-1100	Regular Employees	200,840	17.79%
505-19-4400-51-1300	Overtime	12,000	1.06%
505-19-4400-51-2200	Social Security	12,452	1.10%
505-19-4400-51-2300	Medicare	3,086	0.27%
505-19-4400-51-2400	Retirement Contributions	12,333	1.09%
505-19-4400-51-2500	Employee Healthcare	22,412	1.99%
505-19-4400-51-2700	Worker's Compensation	5,051	0.45%
505-19-4400-52-3202	Cell Phone	2,000	0.18%
505-19-4400-52-3500	Travel	1,000	0.09%
505-19-4400-53-3203	Education & Training	2,000	0.18%
Total Personnel Services & Employee Benefits		**273,174**	**24.20%**
Purchased/Contracted Services			
505-19-4400-52-1200	Professional	100,000	8.86%
505-19-4400-52-1205	Grant Match	0	0.00%
505-19-4400-52-1210	State Fees	15,000	1.33%
505-19-4400-52-1301	Computer Support	8,000	0.71%
505-19-4400-52-3050	NSF Checks and Bank Charges	225	0.02%
505-19-4400-52-3100	General Liability Insurance	8,078	0.72%
505-19-4400-52-3300	Advertising	500	0.04%
505-19-4400-52-3600	Dues & Fees	1,500	0.13%
505-19-4400-52-3850	Contract Labor	100,000	8.86%
Total Purchased/Contracted Services		**233,303**	**20.66%**
Repairs & Maintenance			
505-19-4400-52-2200	Repairs & Maintenance - Buildings	15,000	1.33%
505-19-4400-52-2201	Repairs & Maintenance - Equipment	15,000	1.33%
Total Repairs & Maintenance		**30,000**	**2.66%**

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		Adopted Budget FY2025	Percent of Department FY2025 Budget
Utilities			
505-19-4400-52-3200	Telephone/Internet	1,300	0.12%
505-19-4400-53-1230	Electricity	39,000	3.45%
Total Utilities		**40,300**	**3.57%**
Supplies			
505-19-4400-52-3201	Postage	12,000	1.06%
505-19-4400-53-1100	General Supplies & Materials	10,000	0.89%
505-19-4400-53-1101	Chemicals	22,000	1.95%
505-19-4400-53-1102	Water & Sewer Supplies	150,000	13.29%
505-19-4400-53-1270	Gasoline/Diesel	24,000	2.13%
Total Supplies		**218,000**	**19.31%**
Capital Outlays/Debt Repayment			
505-19-4400-54-2500	USDA Loan Repayment	123,151	10.91%
505-19-4400-54-2501	USDA Loan Interest	211,073	18.70%
Total Capital Outlays/Debt Repayment		**334,224**	**29.60%**
Contingencies			
505-19-4400-58-5001	Reserve for Loan Repayment	0	0.00%
Total Contingencies		**0**	**0.00%**
	Total Budget	**1,129,001**	**100.00%**

McIntosh County Board of Commissioners
2025 Annual Operating Budget

LANDFILL

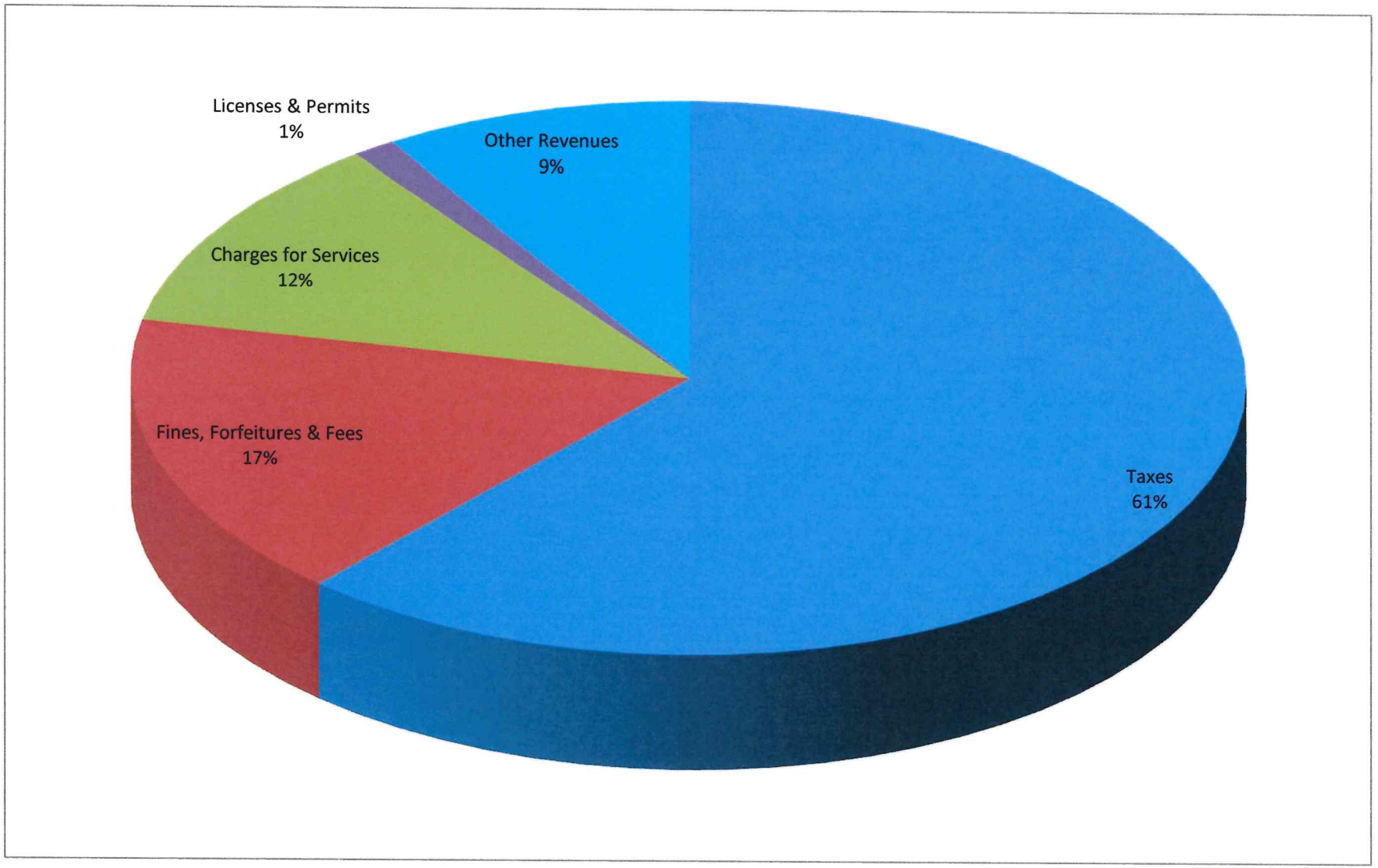
		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
540-90-0000-34-4152	Solid Waste Fee	1,320,462	91.99%
540-90-0000-36-1000	Interest Earned	5,000	0.35%
540-90-0000-38-9000	Misc. Revenue	110,000	7.66%
540-90-0000-39-1200	Operating Transfer from General	0	0.00%
540-00-0000-13-4200	Prior Years Fund Balance	0	0.00%
Total Revenues		**1,435,462**	**100.00%**
Purchased/Contracted Services			
540-22-4500-52-1200	Professional	66,080	4.60%
540-22-4500-52-1201	Payment to Curbside Provider	1,055,999	73.56%
540-22-4500-52-1202	Recycling Program	16,700	1.16%
540-22-4500-52-1203	Off-Site Tipping Fees	294,175	20.49%
540-22-4500-52-3100	General Liability Insurance	2,688	0.19%
Total Purchased/Contracted Services		**1,435,642**	**100.00%**
	Total Budget	**1,435,642**	**100.00%**

McIntosh County Board of Commissioners
2025 Annual Operating Budget

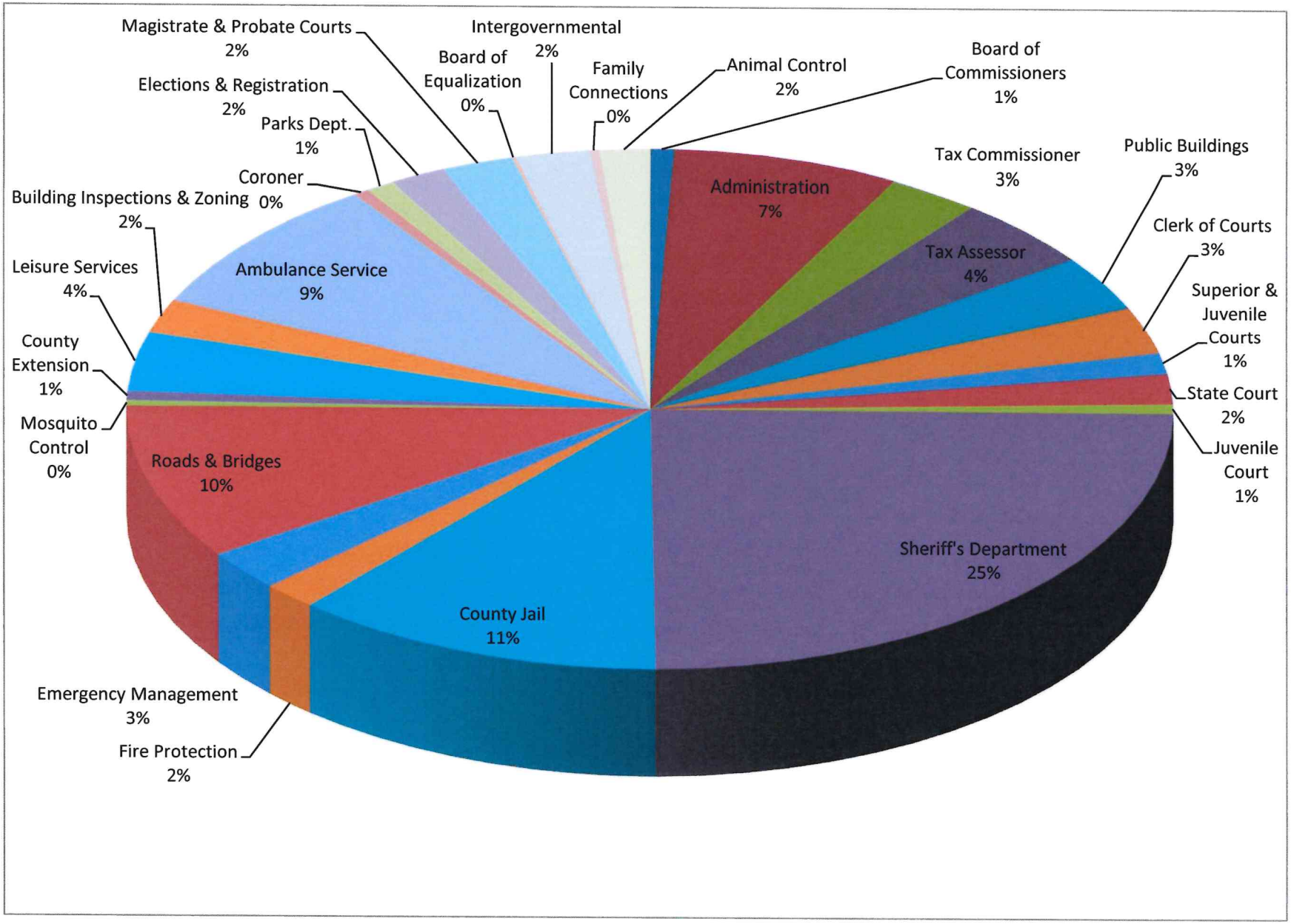
REVOLVING LOAN FUND

		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
790-75-9000-39-3000	Loan Revenue	0	0.00%
790-90-0000-36-1000	Interest Revenue	30	100.00%
Total Revenues		**30**	**100.00%**
Purchased/Contracted Services			
790-17-6100-57-3050	Bank Charges	30	100.00%
Total Purchased/Contracted Services		**30**	**100.00%**
Contingencies			
790-00-9000-57-9000	Contingencies	0	0.00%
Total Contingencies		**0**	**0.00%**
	Total Budget	**30**	**100.00%**

McIntosh County General Fund Revenue Breakdown



McIntosh County General Fund Department Expenditure Breakdown



General Fund Expenditure by Class

