



County
Effingham
Georgia
Board of Commissioners

FINANCIAL FY 2027 BUDGET

For the fiscal year July 1, 2026 to June 30, 2027

June 02, 2026 - First Reading

Mr. Damon Rahn
Chairman-at-Large

Mr. Forrest Floyd
District 1

Mr. Roger Burdette
District 2

Mr. Jamie DeLoach
Vice Chairman - District 3

Mrs. Beth Helmly
District 4

Mr. Phil Kieffer
District 5

Tim Callanan
County Manager

Stephanie Johnson
County Clerk

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FY27 General Fund, Operating Expenses Only

Department/Office	Debt Service &					Total FY27	FY26 Adopted	% Change	
	Personnel	Services	Supplies	Leases	Other				
002	002 - District Attorney's Office	-	1,131,358.00	-	-	-	1,131,358.00	804,522.34	41%
003	003 - Solicitor	450,327.00	19,000.00	13,640.00	8,340.00	-	491,307.00	457,496.48	7%
004	004 - Probate Court	447,671.00	48,200.00	28,000.00	2,608.00	-	526,479.00	584,751.25	-10%
005	005 - Superior Court Clerk	919,919.00	132,300.00	47,150.00	4,082.00	-	1,103,451.00	1,112,258.05	-1%
006	006 - State Court	357,910.00	50,950.00	6,400.00	567.00	-	415,827.00	298,397.29	39%
007	007 - Court Services	-	1,114,289.00	-	1,776.00	-	1,116,065.00	1,078,627.48	3%
008	008 - Board of Elections	536,542.00	84,559.00	46,920.00	7,003.00	-	675,024.00	683,143.95	-1%
009	009 - Juvenile Court	246,215.00	270,275.00	2,500.00	-	-	518,990.00	499,071.70	4%
010	010 - Magistrate Court	804,105.00	25,500.00	36,500.00	36,595.00	-	902,700.00	728,716.08	24%
011	011 - County Commissioners	572,335.00	104,900.00	13,800.00	2,442.00	-	693,477.00	641,696.07	8%
012	012 - Tax Assessors	1,138,349.00	206,442.00	69,471.00	28,047.00	-	1,442,309.00	1,368,396.86	5%
013	013 - Tax Commissioner	977,063.00	67,650.00	113,500.00	10,502.00	-	1,168,715.00	1,163,038.81	0%
014	014 - Human Resource Services	517,657.00	230,500.00	26,500.00	5,369.00	-	780,026.00	700,845.82	11%
015	015 - Finance & Accounting Services	939,526.00	306,235.00	13,970.00	2,711.00	-	1,262,442.00	1,132,627.27	11%
016	016 - Prison	3,026,039.00	156,280.00	862,000.00	100,988.00	-	4,145,307.00	3,862,863.50	7%
017	017 - Sheriff's Office	12,222,021.00	1,050,720.00	909,000.00	1,383,660.00	-	15,565,401.00	13,061,608.53	19%
018	018 - Sheriff's Office - Jail	4,620,463.00	221,480.00	564,600.00	3,197.00	-	5,409,740.00	5,031,447.44	8%
019	019 - Emergency Medical Services	4,858,417.00	417,625.00	359,700.00	8,179.00	-	5,643,921.00	5,322,053.31	6%
020	020 - Emergency Management Agency	192,365.00	403,125.00	47,600.00	20,846.00	-	663,936.00	607,773.90	9%
021	021 - Facilities & Fleet Services	935,861.00	497,500.00	617,000.00	53,935.00	-	2,104,296.00	1,777,552.00	18%
022	022 - Animal Protection & Control Services	272,800.00	132,900.00	63,075.00	7,496.00	-	476,271.00	425,176.13	12%
026	026 - Georgia Division of Family & Children Services	-	22,300.00	25,500.00	-	34,500.00	82,300.00	76,520.00	8%
027	027 - Public Engagement Services	395,676.00	17,740.00	33,700.00	-	-	447,116.00	295,212.84	51%
028	028 - University of Georgia Extension Office	-	273,920.00	20,700.00	28,666.00	-	323,286.00	293,007.92	10%
031	031 - County Engineering Services	511,248.00	666,200.00	4,200.00	-	-	1,181,648.00	1,040,003.31	14%
032	032 - Senior Citizen Services	459,976.00	65,880.00	220,550.00	567.00	-	746,973.00	679,781.06	10%
034	034 - Customer Support Services	274,990.00	9,300.00	3,300.00	-	-	287,590.00	274,537.14	5%
040	040 - Family Connection	-	56,500.00	-	-	-	56,500.00	52,500.00	8%
051	051 - Other Agencies	-	-	-	-	1,608,642.00	1,608,642.00	1,623,385.72	-1%
058	058 - Coroner	77,005.00	64,450.00	12,075.00	11,850.00	-	165,380.00	107,345.81	54%
062	062 - Inmate Medical	-	-	-	-	-	-	1,065,792.00	-100%
070	070 - Board of Equalization	-	12,000.00	5,850.00	-	-	17,850.00	-	0%
111	111 - County Manager	756,373.00	665,250.00	33,175.00	40,301.00	-	1,495,099.00	1,342,466.95	11%
117	117 - Sheriff's Office - School Resource Officers	1,513,049.00	30,000.00	-	-	-	1,543,049.00	1,478,734.03	4%
136	136 - Information Technology Services	1,086,465.00	791,600.00	25,850.00	24,238.00	-	1,928,153.00	1,717,959.66	12%
225	225 - Geographical Information Services	305,432.00	135,695.00	9,750.00	-	-	450,877.00	395,449.25	14%
General Fund Totals		39,415,799.00	9,482,623.00	4,235,976.00	1,793,965.00	1,643,142.00	56,571,505.00	51,784,759.96	9%
FY26 Adopted		35,264,641.88	8,958,939.99	4,181,606.05	1,721,686.32	1,657,885.72	51,784,759.96		
change		4,151,157.12	523,683.01	54,369.95	72,278.68	(14,743.72)	4,786,745.04		
		12%	6%	1%	4%	-1%	9%		

FY27 General Fund Total, Including One-Time Capital & Capital Transfers

Department/Office	Personnel	Services	Supplies	Debt Service & Leases	Other	Capital	Transfers	Total FY27	FY26 Adopted	% Change	
002	002 - District Attorney's Office	-	1,131,358.00	-	-	-	-	1,131,358.00	804,522.34	41%	
003	003 - Solicitor	450,327.00	19,000.00	13,640.00	8,340.00	-	-	491,307.00	457,496.48	7%	
004	004 - Probate Court	447,671.00	48,200.00	28,000.00	2,608.00	-	-	526,479.00	584,751.25	-10%	
005	005 - Superior Court Clerk	919,919.00	132,300.00	47,150.00	4,082.00	-	-	1,103,451.00	1,112,258.05	-1%	
006	006 - State Court	357,910.00	50,950.00	6,400.00	567.00	-	-	415,827.00	298,397.29	39%	
007	007 - Court Services	-	1,114,289.00	-	1,776.00	-	-	1,116,065.00	1,078,627.48	3%	
008	008 - Board of Elections	536,542.00	84,559.00	46,920.00	7,003.00	-	-	675,024.00	683,143.95	-1%	
009	009 - Juvenile Court	246,215.00	270,275.00	2,500.00	-	-	-	518,990.00	499,071.70	4%	
010	010 - Magistrate Court	804,105.00	25,500.00	36,500.00	36,595.00	-	-	902,700.00	728,716.08	24%	
011	011 - County Commissioners	572,335.00	104,900.00	13,800.00	2,442.00	-	-	693,477.00	641,696.07	8%	
012	012 - Tax Assessors	1,138,349.00	206,442.00	69,471.00	28,047.00	-	-	1,442,309.00	1,368,396.86	5%	
013	013 - Tax Commissioner	977,063.00	67,650.00	113,500.00	10,502.00	-	-	1,168,715.00	1,163,038.81	0%	
014	014 - Human Resource Services	517,657.00	230,500.00	26,500.00	5,369.00	-	-	780,026.00	700,845.82	11%	
015	015 - Finance & Accounting Services	939,526.00	306,235.00	13,970.00	2,711.00	-	-	1,262,442.00	1,132,627.27	11%	
016	016 - Prison	3,026,039.00	156,280.00	862,000.00	100,988.00	-	-	4,145,307.00	3,862,863.50	7%	
017	017 - Sheriff's Office	12,222,021.00	1,050,720.00	909,000.00	1,383,660.00	-	-	15,565,401.00	13,151,608.53	18%	
018	018 - Sheriff's Office - Jail	4,620,463.00	221,480.00	564,600.00	3,197.00	-	-	5,409,740.00	5,320,362.61	2%	
019	019 - Emergency Medical Services	4,858,417.00	417,625.00	359,700.00	8,179.00	149,500.00	-	5,793,421.00	5,322,053.31	9%	
020	020 - Emergency Management Agency	192,365.00	403,125.00	47,600.00	20,846.00	-	-	663,936.00	667,773.90	-1%	
021	021 - Facilities & Fleet Services	935,861.00	497,500.00	617,000.00	53,935.00	565,000.00	-	2,669,296.00	1,922,552.00	39%	
022	022 - Animal Protection & Control Services	272,800.00	132,900.00	63,075.00	7,496.00	-	-	476,271.00	425,176.13	12%	
026	026 - Georgia Division of Family & Children Services	-	22,300.00	25,500.00	-	34,500.00	-	82,300.00	76,520.00	8%	
027	027 - Public Engagement Services	395,676.00	17,740.00	33,700.00	-	-	-	447,116.00	295,212.84	51%	
028	028 - University of Georgia Extension Office	-	273,920.00	20,700.00	28,666.00	-	-	323,286.00	293,007.92	10%	
031	031 - County Engineering Services	511,248.00	666,200.00	4,200.00	-	-	-	1,181,648.00	1,040,003.31	14%	
032	032 - Senior Citizen Services	459,976.00	65,880.00	220,550.00	567.00	10,000.00	-	756,973.00	679,781.06	11%	
034	034 - Customer Support Services	274,990.00	9,300.00	3,300.00	-	-	3,300.00	287,590.00	274,537.14	5%	
040	040 - Family Connection	-	56,500.00	-	-	-	-	56,500.00	52,500.00	8%	
051	051 - Other Agencies	-	-	-	-	1,608,642.00	23,973,003.00	25,581,645.00	8,888,324.79	188%	
058	058 - Coroner	77,005.00	64,450.00	12,075.00	11,850.00	125,000.00	-	290,380.00	107,345.81	171%	
062	062 - Inmate Medical	-	-	-	-	-	-	-	1,065,792.00	-100%	
070	070 - Board of Equalization	-	12,000.00	5,850.00	-	-	-	17,850.00	-	0%	
111	111 - County Manager	756,373.00	665,250.00	33,175.00	40,301.00	-	-	1,495,099.00	1,342,466.95	11%	
117	117 - Sherrif's Office - School Resource Officers	1,513,049.00	30,000.00	-	-	-	-	1,543,049.00	1,478,734.03	4%	
136	136 - Information Technology Services	1,086,465.00	791,600.00	25,850.00	24,238.00	305,000.00	-	2,233,153.00	2,189,959.66	2%	
225	225 - Geographical Information Services	305,432.00	135,695.00	9,750.00	-	-	-	450,877.00	400,692.25	13%	
General Fund Totals		39,415,799.00	9,482,623.00	4,235,976.00	1,793,965.00	1,643,142.00	1,154,500.00	23,973,003.00	81,699,008.00	60,110,857.20	36%
FY26 Adopted		35,264,641.88	8,958,939.99	4,181,606.05	1,721,686.32	1,657,885.72	1,061,158.17	7,264,939.07	60,110,857.20		
change		4,151,157.12	523,683.01	54,369.95	72,278.68	(14,743.72)	93,341.83	16,708,063.93	21,588,150.80		
		12%	6%	1%	4%	-1%	9%	230%	36%		

FY27 Special Funds, Operating Expenses Only

Department/Office	Personnel	Services	Supplies	Debt Service & Leases	Other	Total FY27	FY26 Adopted	% Change	Change
001 001 - Special Tax District	-	-	-	-	-	-	-	0%	-
024 024 - Development Services	1,032,096.00	586,000.00	66,600.00	94,545.00	-	1,779,241.00	1,632,697.47	9%	146,543.53
023 023 - Sanitation	65,274.00	5,374,600.00	-	-	-	5,439,874.00	4,949,711.10	10%	490,162.90
025 025 - Public Works	-	2,458,239.00	598,500.00	100,255.00	-	3,156,994.00	2,766,873.36	14%	390,120.64
029 029 - Recreation & Sports Management	1,112,285.00	302,000.00	796,300.00	48,635.00	-	2,259,220.00	2,050,278.48	10%	208,941.52
030 030 - Parks & Landscapes	961,756.00	119,450.00	221,500.00	99,342.00	-	1,402,048.00	1,210,468.40	16%	191,579.60
035 035 - E911	1,908,905.00	328,750.00	54,500.00	2,711.00	-	2,294,866.00	2,091,581.67	10%	203,284.33
036 036 - Federal Condemnation	-	-	50,000.00	-	-	50,000.00	50,000.00	0%	-
042 042 - Debt Service	-	-	-	-	-	-	23,102,770.70	-100%	(23,102,770.70)
055 055 - Fire & Rescue	8,504,182.00	827,325.00	733,250.00	161,964.00	-	10,226,721.00	8,638,463.74	18%	1,588,257.26
061 061 - Wastewater Treatment Plant	-	683,910.00	520,000.00	827,646.00	-	2,031,556.00	1,871,921.01	9%	159,634.99
105 105 - Water & Sewer Operating	-	3,633,876.00	1,207,000.00	1,232,309.00	-	6,073,185.00	5,379,650.83	13%	693,534.17
153 153 - Drug Abuse Treatment & Education	-	17,900.00	-	-	-	17,900.00	17,900.00	0%	-
219 219 - Sheriff Special Revenue	-	1,310,000.00	-	-	-	1,310,000.00	650,000.00	102%	660,000.00
223 223 - Dry Waste & Recycling Center	-	78,000.00	17,000.00	-	-	95,000.00	91,500.00	4%	3,500.00
230 230 - Juvenile Services	-	3,500.00	-	-	-	3,500.00	2,500.00	40%	1,000.00
236 236 - State Condemnation	-	-	50,000.00	-	-	50,000.00	50,000.00	0%	-
240 240 - Jail Construction & Staffing	-	100,060.00	-	-	-	100,060.00	70,000.00	43%	30,060.00
245 245 - Prison Commissary	-	350,000.00	-	-	-	350,000.00	350,000.00	0%	-
260 260 - Unreimbursed Medical Care	-	1,000,000.00	-	-	226,358.00	1,226,358.00	-	0%	1,226,358.00
274 274 - Medical Indigent	-	-	-	-	3,600,000.00	3,600,000.00	3,600,000.00	0%	-
276 276 - Hotel/Motel Tax	-	-	-	-	55,000.00	55,000.00	55,000.00	0%	-
277 277 - Effingham Gateway SSD	-	700,000.00	-	-	-	700,000.00	-	0%	700,000.00
278 278 - Research Forest SSD	-	210,000.00	-	-	-	210,000.00	-	0%	210,000.00
279 279 - Interstate-16 SSD	-	200,000.00	-	-	-	200,000.00	-	0%	200,000.00
289 289 - Tree Ordinance Fund	-	-	25,000.00	-	-	25,000.00	-	0%	25,000.00
321 321 - SPLOST V	-	-	-	388,020.00	-	388,020.00	387,932.00	0%	88.00
322 322 - SPLOST VI	-	-	-	2,665,943.00	3,671,174.00	6,337,117.00	3,678,735.44	72%	2,658,381.56
335 335 - TSPLOST I	-	-	-	-	-	-	-	0%	-
337 337 - TSPLOST II	-	-	-	13,675,375.00	-	13,675,375.00	802,934.83	1603%	12,872,440.17
560 560 - Stormwater	-	158,284.00	-	-	-	158,284.00	200,000.00	-21%	(41,716.00)
600 600 - Self-funded Insurance	-	8,000,000.00	-	-	-	8,000,000.00	7,552,933.22	6%	447,066.78
Special Funds Totals	13,584,498.00	26,441,894.00	4,339,650.00	19,296,745.00	7,552,532.00	71,215,319.00	71,253,852.26	0%	(38,533.26)
FY26 Adopted	12,343,372.15	21,234,483.22	3,548,300.00	25,991,026.62	8,136,670.27	71,253,852.26			
change	1,241,125.85	5,207,410.78	791,350.00	(6,694,281.62)	(584,138.27)	(38,533.26)			
	10%	25%	22%	-26%	-7%	0%			

FY27 Special Funds Total, Including One-Time Capital & Capital Transfers

Department/Office	Personnel	Services	Supplies	Debt Service & Leases		Other	Capital	Transfers	Total FY27	FY26 Adopted	% Change	Change
001 001 - Special Tax District	-	-	-	-	-	-	-	1,608,284.00	1,608,284.00	7,126,000.00	-77%	(5,517,716.00)
024 024 - Development Services	1,032,096.00	586,000.00	66,600.00	94,545.00	-	-	-	-	1,779,241.00	1,632,697.47	9%	146,543.53
023 023 - Sanitation	65,274.00	5,374,600.00	-	-	-	-	-	-	5,439,874.00	4,949,711.10	10%	490,162.90
025 025 - Public Works	-	2,458,239.00	598,500.00	100,255.00	-	-	3,176,370.00	-	6,333,364.00	3,920,873.36	62%	2,412,490.64
029 029 - Recreation & Sports Management	1,112,285.00	302,000.00	796,300.00	48,635.00	-	-	-	-	2,259,220.00	2,114,258.48	7%	144,961.52
030 030 - Parks & Landscapes	961,756.00	119,450.00	221,500.00	99,342.00	-	-	500,000.00	-	1,902,048.00	4,756,066.40	-60%	(2,854,018.40)
035 035 - E911	1,908,905.00	328,750.00	54,500.00	2,711.00	-	-	-	-	2,294,866.00	2,316,581.67	-1%	(21,715.67)
036 036 - Federal Condemnation	-	-	50,000.00	-	-	-	-	-	50,000.00	50,000.00	0%	-
042 042 - Debt Service	-	-	-	-	-	-	-	-	-	23,102,770.70	-100%	(23,102,770.70)
055 055 - Fire & Rescue	8,504,182.00	827,325.00	733,250.00	161,964.00	-	-	3,742,550.00	-	13,969,271.00	14,886,023.74	-6%	(916,752.74)
061 061 - Wastewater Treatment Plant	-	683,910.00	520,000.00	827,646.00	-	-	3,300,000.00	-	5,331,556.00	2,448,921.01	118%	2,882,634.99
105 105 - Water & Sewer Operating	-	3,633,876.00	1,207,000.00	1,232,309.00	-	-	19,142,939.59	-	25,216,124.59	34,975,244.83	-28%	(9,759,120.24)
153 153 - Drug Abuse Treatment & Education	-	17,900.00	-	-	-	-	-	-	17,900.00	17,900.00	0%	-
219 219 - Sheriff Special Revenue	-	1,310,000.00	-	-	-	-	-	-	1,310,000.00	1,050,000.00	25%	260,000.00
223 223 - Dry Waste & Recycling Center	-	78,000.00	17,000.00	-	-	-	-	-	95,000.00	91,500.00	4%	3,500.00
230 230 - Juvenile Services	-	3,500.00	-	-	-	-	-	-	3,500.00	2,500.00	40%	1,000.00
236 236 - State Condemnation	-	-	50,000.00	-	-	-	-	-	50,000.00	50,000.00	0%	-
240 240 - Jail Construction & Staffing	-	100,060.00	-	-	-	-	-	-	100,060.00	70,000.00	43%	30,060.00
245 245 - Prison Commissary	-	350,000.00	-	-	-	-	-	-	350,000.00	350,000.00	0%	-
260 260 - Unreimbursed Medical Care	-	1,000,000.00	-	-	-	226,358.00	-	-	1,226,358.00	-	0%	1,226,358.00
274 274 - Medical Indigent	-	-	-	-	-	3,600,000.00	-	-	3,600,000.00	7,900,000.00	-54%	(4,300,000.00)
276 276 - Hotel/Motel Tax	-	-	-	-	-	55,000.00	-	-	55,000.00	55,000.00	0%	-
277 277 - Effingham Gateway SSD	-	700,000.00	-	-	-	-	-	-	700,000.00	-	0%	700,000.00
278 278 - Research Forest SSD	-	210,000.00	-	-	-	-	-	-	210,000.00	-	0%	210,000.00
279 279 - Interstate-16 SSD	-	200,000.00	-	-	-	-	-	-	200,000.00	-	0%	200,000.00
289 289 - Tree Ordinance Fund	-	-	25,000.00	-	-	-	-	-	25,000.00	-	0%	25,000.00
321 321 - SPLOST V	-	-	-	388,020.00	-	-	3,446,665.76	-	3,834,685.76	5,250,000.00	-27%	(1,415,314.24)
322 322 - SPLOST VI	-	-	-	2,665,943.00	3,671,174.00	-	104,145,849.00	-	110,482,966.00	78,796,360.93	40%	31,686,605.07
335 335 - TSPLOST I	-	-	-	-	-	-	27,505,357.34	-	27,505,357.34	32,794,946.50	-16%	(5,289,589.16)
337 337 - TSPLOST II	-	-	-	13,675,375.00	-	-	29,185,163.29	-	42,860,538.29	57,941,684.83	-26%	(15,081,146.54)
560 560 - Stormwater	-	158,284.00	-	-	-	-	1,450,000.00	-	1,608,284.00	3,126,000.00	-49%	(1,517,716.00)
600 600 - Self-funded Insurance	-	8,000,000.00	-	-	-	-	-	-	8,000,000.00	7,552,933.22	6%	447,066.78
Special Funds Totals	13,584,498.00	26,441,894.00	4,339,650.00	19,296,745.00	7,552,532.00	195,594,894.98	1,608,284.00	268,418,497.98	297,327,974.25	-10%	(28,909,476.27)	
FY26 Adopted	12,343,372.15	21,234,483.22	3,548,300.00	25,991,026.62	8,136,670.27	191,545,351.29	34,528,770.70	297,327,974.25				
change	1,241,125.85	5,207,410.78	791,350.00	(6,694,281.62)	(584,138.27)	4,049,543.69	(32,920,486.70)	(28,909,476.27)				
	10%	25%	22%	-26%	-7%	2%	-95%	-10%				

FY27 Capital Budget

Project Number	Category	Description	FY27 Budget	Funding Source	GL Account, FY27
26055B02	Buildings	Marlow Fire Station (public safety building #2)	2,632,550	Fire	271-3510-055-54-1300
26322B04	Buildings	Rincon EMS	718,590	SPLOST VI Bond	322-1500-322-54-1300
26322B05	Buildings	Central High School	4,084,718	SPLOST VI	322-1500-322-54-1300
26322B14	Buildings	Admin Renovation- South Building	251,179	SPLOST VI	322-1500-322-54-1300
26322B10	Buildings	Animal Shelter	5,496,213	SPLOST VI	322-1500-322-54-1300
27322B04	Buildings	Remodel former Rec Offices	1,000,000	SPLOST VI	322-1500-322-54-1300
26322B07	Buildings	Parking Lot- Judicial Complex	1,025,000	SPLOST VI Bond	322-1500-322-54-1300
26055B03	Buildings	South Effingham Fire Station #8	300,000	Fire	271-3510-055-54-1300
27322B10	Buildings	Blue Jay Rd fire station purchase from rincon, renno	700,000	Fire	271-3510-055-54-1300
27021B01	Buildings	Roof Replacement, historic jail museum	150,000	General	100-1565-021-54-1300
27019B01	Buildings	EMS Site 1 remodel for extra office space	75,000	General	100-3601-019-54-1300
27021B02	Buildings	HVAC system test and balance	75,000	General	100-1565-021-54-1300
27021B03	Buildings	Window upgrades at historic courthouse, gym, museum, jail	125,000	General	100-1565-021-54-1300
26021E01	Buildings	HVAC Upgrades	100,000	General	100-1565-021-54-1300
27032B01	Buildings	Bathroom upgrades & repairs	10,000	General	100-5520-032-54-1300
26322E10	Equipment	Morgue Trailer	125,000	General	100-3700-058-54-2502
27322E02	Equipment	CAD admin station	16,000	SPLOST V	321-1500-321-54-2502
27321E01	Equipment	Dispatch chairs, replace 6-year old chairs	19,500	SPLOST V	321-1500-321-54-2502
26322E01	Equipment	Ambulances	750,000	SPLOST V	321-1500-321-54-2502
27019E01	Equipment	Lucas devices	74,500	General	100-3601-019-54-2502
26322E03	Equipment	Mobile radios	18,000	SPLOST VI	322-1500-322-54-2502
27021E01	Equipment	Floor Burnishers	80,000	General	100-1565-021-54-2502
27021E02	Equipment	Paint Sprayer	35,000	General	100-1565-021-54-2502
27055E01	Equipment	Hydraulic rescue tools	65,000	Fire	271-3510-055-54-2502
27055E02	Equipment	SCBA filling station	45,000	Fire	271-3510-055-54-2502
26055E01	Equipment	Fire engines	1,000,000	SPLOST V	321-1500-321-54-2502
26136E01	Equipment	Computers and laptops	60,000	General	100-1535-136-54-2502
26136E02	Equipment	Monitors, digital signage, and TVs	30,000	General	100-1535-136-54-2502
26136E03	Equipment	Network switches	50,000	General	100-1535-136-54-2502
26136E04	Equipment	Server infrastructure and network storage	140,000	General	100-1535-136-54-2502
26136E05	Equipment	UPS refresh	25,000	General	100-1535-136-54-2502
27321E02	Equipment	Phone system, new countywide	100,000	SPLOST V	321-1500-321-54-2502
27321E03	Equipment	Lift for tree work and building roofs, ballfield lights	328,000	SPLOST V	321-1500-321-54-2502
27321E04	Equipment	Broom sweeper	95,000	SPLOST V	321-1500-321-54-2502
27321E05	Equipment	Ash roads equipment	760,000	SPLOST V	321-1500-321-54-2502
27321E06	Equipment	Mini-excavator for stormwater	130,000	SPLOST V	321-1500-321-54-2502
27321E07	Equipment	Generators, non-diesel	200,000	SPLOST V	321-1500-321-54-2502
26321P01	Parks	Atlas Park Master Plan	48,166	SPLOST V	321-6200-321-54-1200
27322P05	Parks	Atlas Park (phase 1)	10,150,000	SPLOST VI	322-6200-322-54-1200
26322P02	Parks	Clarence E. Morgan Complex Phase 2	500,000	SPLOST VI	322-6200-322-54-1200
26322P03	Parks	Meldrim Park	484,744	SPLOST VI	322-6200-322-54-1200
26322P06	Parks	Clyo Community Center & park	2,299,193	SPLOST VI	322-6200-322-54-1200
26322P07	Parks	Pineora Park	5,453,087	SPLOST VI	322-6200-322-54-1200
26322P04	Parks	Hwy 119 park improvements	619,438	SPLOST VI	322-6200-322-54-1200
26322P05	Parks	Lights at recreation Hwy 119 complex	765,000	SPLOST VI	322-6200-322-54-1200
26030P03	Parks	Abercorn Landing	500,000	Special Tax District	270-6220-030-54-1200
26322R05	Roads	Blue Jay and Sandhill Roundabout	3,863,565	SPLOST VI	322-4200-322-54-1401
26030R01	Roads	Ash road repairs	1,100,000	Special Tax District	270-6220-025-54-1401
27337R02	Roads	Blue Jay Rd- Creekside Elementary Entrance	1,609,225	TSPLOST II	337-4200-337-54-1401
26335R06	Roads	Blue Jay Road and Hodgeville Roundabout	2,431,148	TSPLOST I	335-4200-335-54-1401
26335R03	Roads	Blue Jay Road at Midland Road Roundabout	2,189,537	TSPLOST I	335-4200-335-54-1401
27337R04	Roads	Old Augusta Road Repairs	150,000	TSPLOST II	337-4200-337-54-1401
27337R05	Roads	Mt. Pleasant Road Repairs	250,000	TSPLOST II	337-4200-337-54-1401
27337R06	Roads	Old Dixie Highway Road Repairs	280,000	TSPLOST II	337-4200-337-54-1401
26337R58	Roads	Old River Rd / Warnell Parkway corridor study	266,670	TSPLOST II	337-4200-337-54-1401
26335R04	Roads	Courthouse Road Realignment/ Roundabout	6,187,135	TSPLOST I	335-4200-335-54-1401
26025R01	Roads	Hodgeville Rd & Effingham Parkway connector road	2,076,370	Special Tax District	270-6220-025-54-1401
26337R59	Roads	Effingham Parkway/ Blue Jay Roundabout	200,000	TSPLOST II	337-4200-337-54-1401
27322R01	Roads	FY 2026 LRA LMIG Funding	1,426,371	SPLOST VI	322-4200-322-54-1401
26337R02	Roads	Gateway Parkway Extension from Effingham Parkway to Hodgeville Rd	4,176,052	TSPLOST II	337-4200-337-54-1401
26335R05	Roads	Goshen Road Widening	7,398,291	TSPLOST I	335-4200-335-54-1401
26335R07	Roads	Hodgeville and Goshen Roundabout	2,763,193	TSPLOST I	335-4200-335-54-1401
26335R08	Roads	Hodgeville at Kolic Helmey	2,300,795	TSPLOST I	335-4200-335-54-1401
26337R33	Roads	HWY 17 at Midland Roundabout	2,375,564	TSPLOST II	337-4200-337-54-1401
26337R54	Roads	Old River Rd Widening	2,230,445	TSPLOST II	337-4200-337-54-1401
26337R52	Roads	Low Ground Road Phase 1 Tina's Way to McCall Rd	4,007,639	TSPLOST II	337-4200-337-54-1401
26337R55	Roads	Old Augusta/Logistics intersection improvement	874,805	TSPLOST II	337-4200-337-54-1401
26337R45	Roads	Old Augusta Widening	1,900,000	TSPLOST II	337-4200-337-54-1401
27337R09	Roads	Parkway Drive Extension	1,813,900	TSPLOST II	337-4200-337-54-1401
26337R34	Roads	Rahn Station Road to Little McCall Realignment + Roundabout	400,000	TSPLOST II	337-4200-337-54-1401
26337R01	Roads	SR 30 & Kolic Helmly roundabout	4,576,900	TSPLOST II	337-4200-337-54-1401

26335R09	Roads	SR 30 at Midland Road roundabout	4,235,259	TSPLOST I	335-4200-335-54-1401
26337R36	Roads	Treutlen Trail - GA Hi-Lo	200,000	TSPLOST II	337-4200-337-54-1401
27337R13	Roads	TSPLOST Road Improvements 2025 (D3)	1,463,335	TSPLOST II	337-4200-337-54-1401
27337R14	Roads	TSPLOST Road Improvements 2025 (D3, D4, D5)	2,410,628	TSPLOST II	337-4200-337-54-1401
27322R02	Roads	LMIG 2027	2,016,000	SPLOST VI	322-4200-322-54-1401
27322R03	Roads	LMIG 2027 LRA	1,680,000	SPLOST VI	322-4200-322-54-1401

27337S01	Stormwater	Pipe Lining	250,000	Stormwater	560-4910-560-54-1403
27337S02	Stormwater	Stormwater Capital Projects	1,000,000	Stormwater	560-4910-560-54-1403
27337S03	Stormwater	Master Stormwater Plan	200,000	Stormwater	560-4910-560-54-1403

26322B11	Water & Sewer	New wastewater treatment plant 2.0 MGD	4,389,071	SPLOST VI	322-1500-322-54-1300
26105W01	Water & Sewer	Sanitary 18" force main - Hodgeville to WWTP	1,920,856	Water & Sewer	505-4441-105-54-1402
26105W02	Water & Sewer	Sewer line - Blue Jay Rd, regional project w/ lift stations and mains	12,198,759	Water & Sewer	505-4441-105-54-1402
26105W03	Water & Sewer	Park West upgrades/rehab	3,778,980	Water & Sewer	505-4441-105-54-1402
26105W05	Water & Sewer	Ogeechee reuse discharge, effluent force main	5,800,000	SPLOST VI	322-4400-322-54-1402
26105W06	Water & Sewer	Water & Sewer master plan and design for Hwy 17	77,421	Water & Sewer	505-4441-105-54-1402
26105W07	Water & Sewer	Water & Sewer master plan and design for Hwy 80 corridor	34,842	Water & Sewer	505-4441-105-54-1402
26105W08	Water & Sewer	reuse force main from WWTP to Oglethorpe	1,132,082	Water & Sewer	505-4441-105-54-1402
27105W02	Water & Sewer	WWTP Influent pump station	3,300,000	Water & Sewer	505-4320-061-54-1402
26322B12	Water & Sewer	Phase I- Regional Water Supply	17,205,678	SPLOST VI	322-1500-322-54-1300
27322B14	Water & Sewer	Phase II- Regional Water Intake facility & Treatment Plant	34,900,000	SPLOST VI	322-1500-322-54-1300
			<u>196,749,395</u>		

Buildings	16,743,251
Equipment	4,146,000
Parks	20,819,629
Roads	68,852,827
Stormwater	1,450,000
Water & Sewer	84,737,688
Total capital expenditures	<u><u>196,749,395</u></u>

General Ledger Account Totals

OTHER EQUIPMENT	100-1535-136-54-2502	305,000
BUILDINGS	100-1565-021-54-1300	450,000
OTHER EQUIPMENT	100-1565-021-54-2502	115,000
BUILDINGS	100-3601-019-54-1300	75,000
OTHER EQUIPMENT	100-3601-019-54-2502	74,500
OTHER EQUIPMENT	100-3700-058-54-2502	125,000
BUILDINGS	100-5520-032-54-1300	10,000
ROAD INFRASTRUCTURE	270-6220-025-54-1401	3,176,370
SITE IMPROVEMENTS	270-6220-030-54-1200	500,000
BUILDINGS	271-3510-055-54-1300	3,632,550
OTHER EQUIPMENT	271-3510-055-54-2502	110,000
OTHER EQUIPMENT	321-1500-321-54-2502	3,398,500
SITE IMPROVEMENTS	321-6200-321-54-1200	48,166
BUILDINGS	322-1500-322-54-1300	69,070,449
OTHER EQUIPMENT	322-1500-322-54-2502	18,000
ROAD INFRASTRUCTURE	322-4200-322-54-1401	8,985,937
WATER INFRASTRUCTURE	322-4400-322-54-1402	5,800,000
SITE IMPROVEMENTS	322-6200-322-54-1200	20,271,463
ROAD INFRASTRUCTURE	335-4200-335-54-1401	27,505,357
ROAD INFRASTRUCTURE	337-4200-337-54-1401	29,185,163
WATER INFRASTRUCTURE	505-4320-061-54-1402	3,300,000
WATER INFRASTRUCTURE	505-4441-105-54-1402	19,142,940
STORMWATER INFRASTRUCTURE	560-4910-560-54-1403	1,450,000
		<u><u>196,749,395</u></u>

EFFINGHAM COUNTY, GEORGIA
BOARD OF COMMISSIONERS

FY27 OPERATING EXPENSES

Fiscal Year July 1, 2026 through June 30, 2027

Budget Draft
First Reading

June 2, 2026

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	002	District Attorney's Office	100-002-000000-2200-52-1205	BUDGET REQUEST - D.A.	551,825	637,825	804,522	446,467	1,131,358
002 TOTAL										1,131,358

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-52-2201	VEHICLE MAINTENANCE	0	0	1,500	384	1,500
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-52-2208	COMPUTER MAINT. AGREEMNTS	0	0	5,800	0	5,800
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-52-3102	AUTO,TRK,EQ-INSURANCE	1,179	1,319	1,400	0	1,400
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-52-3103	PROF/GEN/LAW LIAB/INSURANCE	2,335	1,709	1,800	0	1,800
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-52-3201	TELEPHONE	1,625	1,564	1,700	856	2,000
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-52-3701	PER DIEM & TRAVEL	2,792	3,530	5,000	654	5,500
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-52-3705	MEMBERSHIP DUES	225	740	1,000	225	1,000
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-53-1101	OFFICE SUPPLIES	4,573	3,514	11,000	1,846	12,100
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-53-1104	POSTAGE	13	0	400	0	440
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-53-1270	GAS & DIESEL FUEL	385	958	1,000	436	1,100
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-51-1100	SALARIES	259,197	306,899	306,147	160,887	334,232
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-51-1101	RAISES	0	0	9,156	0	0
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-51-2101	MEDICAL/LIFE INSURANCE	1,948	1,828	2,079	1,055	3,404
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-51-2102	HEALTH INSURANCE	51,370	48,398	58,600	25,010	69,430
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-51-2200	PAYROLL TAXES	19,987	23,371	24,121	12,253	25,569
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-51-2401	RETIREMENT	12,831	13,049	16,825	7,315	17,239
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-51-2600	UNEMPLOYMENT	209	236	228	0	297
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-51-2700	WORKMEN'S COMPENSATION	1,387	1,357	568	721	156
GENERAL FUND	100	003	Solicitor	100-003-000000-2301-58-1200	CAPITAL LEASE PRINCIPAL	7,886	9,058	9,173	4,201	8,340
003 TOTAL										491,307

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-52-1202	ATTORNEY & PROFESSIONAL SERVIC	923	297	6,000	205	6,000
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-52-2208	COMPUTER MAINT. AGREEMNTS	0	5,400	6,900	2,700	16,300
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-52-3103	PROF/GEN/LAW LIAB/INSURANCE	1,935	2,178	2,200	0	2,200
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-52-3201	TELEPHONE	1,518	1,454	3,000	1,037	3,000
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-52-3701	PER DIEM & TRAVEL	1,272	1,450	5,000	1,355	5,500
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-52-3702	TRAINING SCHOOLS & SEMINARS	1,069	1,999	3,500	333	4,000
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-52-3705	MEMBERSHIP DUES	569	260	1,000	250	1,200
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-52-3801	GUN PERMIT FEES	8,630	6,795	9,000	3,378	10,000
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-53-1101	OFFICE SUPPLIES	13,334	14,126	15,000	4,411	20,000
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-53-1104	POSTAGE	4,775	6,864	6,000	2,693	8,000
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-51-1100	SALARIES	320,334	328,106	349,340	160,752	331,169
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-51-1101	RAISES	0	0	11,843	0	0
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-51-2101	MEDICAL/LIFE INSURANCE	2,895	1,729	3,119	1,031	4,255
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-51-2102	HEALTH INSURANCE	102,150	93,674	110,799	43,248	69,036
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-51-2200	PAYROLL TAXES	23,068	23,597	27,631	11,514	25,335
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-51-2401	RETIREMENT	17,138	21,992	19,686	10,612	17,480
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-51-2600	UNEMPLOYMENT	268	333	365	55	346
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-51-2700	WORKMEN'S COMPENSATION	638	591	650	290	50
GENERAL FUND	100	004	Probate Court	100-004-000000-2450-58-1200	CAPITAL LEASE PRINCIPAL	3,329	3,545	3,718	1,336	2,608
004 TOTAL										526,479

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-1102	APPEAL BOARD	0	0	7,000	0	7,000
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-1303	COMPUTER SERVICES	3,179	0	8,700	0	8,700
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-2208	COMPUTER MAINT. AGREEMNTS	58,116	83,517	80,000	32,068	80,000
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-2321	OPERATING LEASES/RENTAL COPIER	12	7,536	0	0	5,000
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-3103	PROF/GEN/LAW LIAB/INSURANCE	3,253	3,319	3,400	0	4,800
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-3201	TELEPHONE	7,325	6,728	5,000	2,082	5,000
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-3301	ADVERTISEMENT	0	0	500	0	1,000
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-3701	PER DIEM & TRAVEL	9,038	2,946	9,000	1,372	9,000
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-3702	TRAINING SCHOOLS & SEMINARS	2,514	2,600	7,500	1,163	7,500
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-3705	MEMBERSHIP DUES	2,415	1,092	2,400	0	2,400
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-3912	DOCUMENT SHREDDING	2,121	1,530	1,450	976	1,700
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-52-3916	BANK CHARGES	0	0	200	0	200
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-53-1101	OFFICE SUPPLIES	43,284	26,732	27,850	13,127	28,850
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-53-1102	OPERATING SUPPLIES	0	0	3,200	407	3,300
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-53-1104	POSTAGE	7,402	2,328	13,500	5,089	13,500
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-53-1117	COMPUTERS	0	0	500	0	500
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-53-1270	GAS & DIESEL FUEL	542	0	1,000	0	1,000
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-51-1100	SALARIES	537,645	514,192	628,909	297,656	647,833
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-51-1101	RAISES	0	0	26,400	0	0
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-51-2101	MEDICAL/LIFE INSURANCE	4,717	4,319	6,498	2,138	10,212
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-51-2102	HEALTH INSURANCE	147,792	121,718	173,838	65,953	173,882
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-51-2200	PAYROLL TAXES	41,939	40,251	50,131	23,268	49,560
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-51-2401	RETIREMENT	27,091	32,028	37,323	19,445	37,691
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-51-2600	UNEMPLOYMENT	470	517	638	131	643
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-51-2700	WORKMEN'S COMPENSATION	1,645	1,416	1,180	592	98
GENERAL FUND	100	005	Superior Court Clerk	100-005-000000-2150-58-1200	CAPITAL LEASE PRINCIPAL	14,535	5,823	16,140	2,951	4,082
005 TOTAL										1,103,451

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-1202	ATTORNEY & PROFESSIONAL SERVIC	0	0	3,000	0	3,000
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-2208	COMPUTER MAINT. AGREEMNTS	0	0	0	1,591	1,200
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-3103	PROF/GEN/LAW LIAB/INSURANCE	1,120	1,083	1,200	0	1,200
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-3201	TELEPHONE	1,719	1,937	600	856	1,800
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-3602	JURY FEES	260	0	5,000	0	5,000
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-3603	RECORDERS FEES	15,471	5,940	30,000	0	30,000
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-3605	INTERPRETERS	268	494	3,500	635	3,500
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-3701	PER DIEM & TRAVEL	0	2,019	1,250	243	1,250
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-3702	TRAINING SCHOOLS & SEMINARS	2,384	1,441	3,500	0	3,500
GENERAL FUND	100	006	State Court	100-006-000000-2300-52-3705	MEMBERSHIP DUES	250	379	500	100	500
GENERAL FUND	100	006	State Court	100-006-000000-2300-53-1101	OFFICE SUPPLIES	731	2,292	2,000	1,959	6,000
GENERAL FUND	100	006	State Court	100-006-000000-2300-53-1270	GAS & DIESEL FUEL	189	59	400	0	400
GENERAL FUND	100	006	State Court	100-006-000000-2300-51-1100	SALARIES	192,115	200,515	199,074	108,739	278,650
GENERAL FUND	100	006	State Court	100-006-000000-2300-51-1101	RAISES	0	0	3,392	0	0
GENERAL FUND	100	006	State Court	100-006-000000-2300-51-2101	MEDICAL/LIFE INSURANCE	1,728	934	1,040	162	2,553
GENERAL FUND	100	006	State Court	100-006-000000-2300-51-2102	HEALTH INSURANCE	47,048	26,268	15,230	5,558	38,491
GENERAL FUND	100	006	State Court	100-006-000000-2300-51-2200	PAYROLL TAXES	14,065	15,012	15,489	8,109	21,317
GENERAL FUND	100	006	State Court	100-006-000000-2300-51-2401	RETIREMENT	7,938	12,298	12,148	6,019	16,719
GENERAL FUND	100	006	State Court	100-006-000000-2300-51-2600	UNEMPLOYMENT	76	89	91	27	149
GENERAL FUND	100	006	State Court	100-006-000000-2300-51-2700	WORKMEN'S COMPENSATION	192	245	364	47	31
GENERAL FUND	100	006	State Court	100-006-000000-2300-58-1200	CAPITAL LEASE PRINCIPAL	554	590	618	274	567
006 TOTAL										415,827

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-1203	PUBLIC DEFENDERS	52,906	43,885	60,000	4,444	60,000
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-1203-1	PUBLIC DEFENDERS	303,149	307,882	401,404	184,319	453,640
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-1203-2	PUB DEFEND OFFICE MAINT CONTRA	0	55,175	58,414	34,075	62,236
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-1203-3	STATE COURT PUB DEFENDER	0	0	73,200	36,600	73,200
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-1204	SUPERIOR COURT BUDGET REQUEST	203,067	178,607	233,881	136,431	244,213
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-3201	TELEPHONE	5,008	6,514	5,500	3,482	7,000
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-3602	JURY FEES	104,653	72,350	100,000	16,653	70,000
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-3606	DUES & FEES	18,890	19,146	19,000	7,258	19,000
GENERAL FUND	100	007	Court Services	100-007-000000-2150-52-3613	BUDGET REQUEST-COURT RECD	123,679	117,066	125,000	50,315	125,000
GENERAL FUND	100	007	Court Services	100-007-000000-2150-58-1200	CAPITAL LEASE PRINCIPAL	0	2,149	2,228	884	1,776
007 TOTAL										1,116,065

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-1302	ELECTION FEES	29,763	18,510	40,189	7,594	25,439
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-2201	VEHICLE MAINTENANCE	0	15	1,500	257	1,500
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-2208	COMPUTER MAINT. AGREEMNTS	32,721	32,481	43,531	24,030	28,531
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-2321	OPERATING LEASES/RENTAL COPIER	976	622	3,493	440	1,251
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-3101	PROPERTY INSURANCE	2,921	2,748	2,800	0	2,800
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-3102	AUTO,TRK,EQ-INSURANCE	1,179	1,319	1,350	0	1,350
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-3103	PROF/GEN/LAW LIAB/INSURANCE	1,837	1,840	1,900	0	1,900
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-3201	TELEPHONE	5,600	4,599	5,000	2,481	5,000
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-3301	ADVERTISEMENT	3,338	1,703	3,500	1,255	3,500
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-3701	PER DIEM & TRAVEL	1,593	1,433	4,842	152	6,188
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-3702	TRAINING SCHOOLS & SEMINARS	1,630	1,268	5,400	50	5,400
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-52-3705	MEMBERSHIP DUES	0	180	405	0	1,700
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-53-1101	OFFICE SUPPLIES	3,535	3,824	6,000	1,087	6,000
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-53-1104	POSTAGE	12,476	7,474	12,802	7,896	13,306
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-53-1115	ELECTION OPERATION SUPPLY	14,429	13,724	15,514	7,625	15,514
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-53-1210	UTILITIES	9,122	9,520	8,800	5,539	11,100
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-53-1270	GAS & DIESEL FUEL	1,906	829	1,000	291	1,000
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-51-1100	SALARIES	347,353	315,730	389,838	150,344	431,069
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-51-1101	RAISES	0	0	19,492	0	0
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-51-2101	MEDICAL/LIFE INSURANCE	1,897	2,154	2,599	1,085	3,404
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-51-2102	HEALTH INSURANCE	42,175	42,824	56,107	22,121	52,628
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-51-2200	PAYROLL TAXES	25,232	23,071	31,314	11,153	32,977
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-51-2401	RETIREMENT	12,610	17,557	16,802	8,945	15,867
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-51-2600	UNEMPLOYMENT	695	422	638	114	547
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-51-2700	WORKMEN'S COMPENSATION	693	580	737	275	50
GENERAL FUND	100	008	Board of Elections	100-008-000000-1410-58-1200	CAPITAL LEASE PRINCIPAL	5,804	7,488	7,591	3,512	7,003
008 TOTAL										675,024

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-1101	CONSULTANT	28,678	18,720	35,000	18,377	35,000
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-1202	ATTORNEY & PROFESSIONAL SERVIC	110,000	175,000	180,000	90,000	180,000
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-3103	PROF/GEN/LAW LIAB/INSURANCE	563	586	600	0	4,700
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-3201	TELEPHONE	0	364	0	209	0
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-3603	RECORDERS FEES	39,448	10,743	40,000	15,600	40,000
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-3605	INTERPRETERS	356	1,262	1,000	0	1,000
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-3701	PER DIEM & TRAVEL	7,373	6,677	6,600	2,512	6,600
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-3702	TRAINING SCHOOLS & SEMINARS	796	398	2,200	0	2,200
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-52-3705	MEMBERSHIP DUES	440	325	775	325	775
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-53-1101	OFFICE SUPPLIES	0	318	2,500	102	2,500
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-51-1100	SALARIES	123,499	187,272	186,796	96,005	199,808
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-51-1101	RAISES	0	0	9,340	0	0
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-51-2101	MEDICAL/LIFE INSURANCE	0	548	520	357	851
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-51-2102	HEALTH INSURANCE	6,124	17,010	13,706	7,829	25,334
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-51-2200	PAYROLL TAXES	9,448	14,278	15,004	7,299	15,286
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-51-2401	RETIREMENT	4,979	8,765	4,586	3,597	4,807
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-51-2600	UNEMPLOYMENT	38	76	91	0	99
GENERAL FUND	100	009	Juvenile Court	100-009-000000-2600-51-2700	WORKMEN'S COMPENSATION	248	337	353	173	30
009 TOTAL										518,990

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-52-2201	VEHICLE MAINTENANCE	0	0	3,000	2,756	5,000
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-52-2208	COMPUTER MAINT. AGREEMNTS	3,000	3,550	4,200	1,050	4,200
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-52-3102	AUTO,TRK,EQ-INSURANCE	3,536	2,639	2,700	0	2,700
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-52-3103	PROF/GEN/LAW LIAB/INSURANCE	2,465	2,610	2,700	0	2,700
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-52-3201	TELEPHONE	2,395	2,262	2,400	1,106	2,400
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-52-3701	PER DIEM & TRAVEL	2,894	1,935	5,000	3,362	5,000
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-52-3705	MEMBERSHIP DUES	1,981	2,496	2,500	400	3,500
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-53-1101	OFFICE SUPPLIES	11,730	10,730	12,000	4,896	12,000
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-53-1104	POSTAGE	5,122	5,603	6,000	2,787	7,000
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-53-1270	GAS & DIESEL FUEL	7,677	6,176	8,000	3,225	12,000
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-53-1701	UNIFORMS	2,382	0	4,000	0	5,500
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-1100	SALARIES	415,527	454,838	482,338	249,141	598,602
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-1101	RAISES	0	0	18,891	0	0
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-1300	OVERTIME	701	2,336	0	3,312	0
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-2101	MEDICAL/LIFE INSURANCE	3,819	4,023	4,159	2,180	8,084
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-2102	HEALTH INSURANCE	76,229	62,178	76,820	32,261	115,670
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-2200	PAYROLL TAXES	31,268	34,384	38,344	18,913	45,794
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-2401	RETIREMENT	17,104	21,561	29,004	12,083	34,846
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-2600	UNEMPLOYMENT	310	310	410	4	544
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-51-2700	WORKMEN'S COMPENSATION	3,835	4,373	2,839	1,399	565
GENERAL FUND	100	010	Magistrate Court	100-010-000000-2400-58-1200	CAPITAL LEASE PRINCIPAL	14,553	23,307	23,411	12,359	36,595
010 TOTAL										902,700

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-1101	CONSULTANT	0	1,403	3,000	0	3,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-2201	VEHICLE MAINTENANCE	0	0	1,500	0	0
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-2208	COMPUTER MAINT. AGREEMNTS	8,857	21,831	15,400	11,496	30,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-2321	OPERATING LEASES/RENTAL COPIER	0	33	0	11	0
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3102	AUTO,TRK,EQ-INSURANCE	7,072	1,319	2,000	0	2,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3103	PROF/GEN/LAW LIAB/INSURANCE	2,288	2,364	2,300	0	2,600
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3201	TELEPHONE	4,494	4,560	5,300	1,811	5,300
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3301	ADVERTISEMENT	2,975	1,215	15,000	2,225	15,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3701	PER DIEM & TRAVEL	27,712	25,333	25,000	26,034	40,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3701-11	CONVENTION, DUES & TRAVL-HELME	0	6,003	0	424	0
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3701-2	CONVENTIONS, DUES & TRAVL-R.LO	1,467	1,142	0	201	0
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3701-7	CONVENTION, DUES & TRAVL - DEL	5,485	7,094	0	199	0
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3702	TRAINING SCHOOLS & SEMINARS	3,500	6,029	5,000	1,000	5,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-52-3705	MEMBERSHIP DUES	80	80	2,000	100	2,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-53-1101	OFFICE SUPPLIES	199	348	3,000	120	3,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-53-1102	OPERATING SUPPLIES	6,854	10,409	8,000	3,228	8,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-53-1270	GAS & DIESEL FUEL	244	157	1,000	79	1,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-53-1402	PRINTING & PUBLICATIONS	0	720	1,000	0	1,000
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-53-1701	UNIFORMS	0	0	0	0	800
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-51-1100	SALARIES	377,711	410,130	378,497	211,246	410,179
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-51-1101	RAISES	0	0	7,760	0	0
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-51-2101	MEDICAL/LIFE INSURANCE	3,515	2,971	4,159	1,545	6,808
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-51-2102	HEALTH INSURANCE	144,021	100,910	104,198	45,721	98,601
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-51-2200	PAYROLL TAXES	26,831	29,526	29,549	15,095	31,379
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-51-2401	RETIREMENT	19,735	25,707	23,175	12,973	24,611
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-51-2600	UNEMPLOYMENT	92	152	365	0	396
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-51-2700	WORKMEN'S COMPENSATION	3,088	3,498	3,553	1,705	361
GENERAL FUND	100	011	County Commissioners	100-011-000000-1130-58-1200	CAPITAL LEASE PRINCIPAL	4,764	896	940	1,039	2,442
011 TOTAL										693,477

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-1101	CONSULTANT	7,405	7,543	6,900	0	6,900
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-1202	ATTORNEY & PROFESSIONAL SERVIC	14,175	14,488	8,000	0	8,000
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-1304	MAPPING	57,861	74,331	58,284	0	58,284
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-2201	VEHICLE MAINTENANCE	0	0	8,000	2,104	6,000
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-2208	COMPUTER MAINT. AGREEMNTS	48,647	58,647	59,101	48,291	77,964
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-2321	OPERATING LEASES/RENTAL COPIER	230	267	2,900	91	2,900
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-3102	AUTO,TRK,EQ-INSURANCE	4,715	6,597	5,378	0	5,378
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-3103	PROF/GEN/LAW LIAB/INSURANCE	3,675	4,245	4,450	0	4,450
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-3201	TELEPHONE	7,274	6,510	5,120	1,875	5,120
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-3301	ADVERTISEMENT	52	58	52	223	52
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-3701	PER DIEM & TRAVEL	4,604	10,326	16,509	6,129	17,895
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-3702	TRAINING SCHOOLS & SEMINARS	5,258	4,536	10,808	3,870	10,809
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-3705	MEMBERSHIP DUES	1,235	2,389	1,690	1,500	1,690
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-52-3916	BANK CHARGES	181	248	1,000	79	1,000
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-53-1101	OFFICE SUPPLIES	6,929	3,934	14,310	1,743	14,310
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-53-1104	POSTAGE	8,968	7,862	10,338	2,190	10,339
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-53-1270	GAS & DIESEL FUEL	5,435	5,477	3,500	2,958	7,000
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-53-1402	PRINTING & PUBLICATIONS	37,312	46,240	36,822	12,633	36,822
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-53-1701	UNIFORMS	705	0	0	0	1,000
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-51-1100	SALARIES	655,040	682,339	709,165	349,405	793,358
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-51-1101	RAISES	0	0	34,783	0	0
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-51-2101	MEDICAL/LIFE INSURANCE	6,334	6,405	7,798	3,355	12,764
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-51-2102	HEALTH INSURANCE	207,524	210,933	236,272	105,925	222,590
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-51-2200	PAYROLL TAXES	47,978	49,455	56,912	24,922	60,692
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-51-2401	RETIREMENT	34,245	45,561	34,032	24,034	47,224
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-51-2600	UNEMPLOYMENT	635	570	912	1	774
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-51-2700	WORKMEN'S COMPENSATION	9,543	9,360	8,992	4,110	947
GENERAL FUND	100	012	Tax Assessors	100-012-000000-1550-58-1200	CAPITAL LEASE PRINCIPAL	31,760	26,264	26,369	13,774	28,047
012 TOTAL										1,442,309

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-1202	ATTORNEY & PROFESSIONAL SERVIC	0	65	5,000	-2,270	5,000
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-2201	VEHICLE MAINTENANCE	0	0	2,000	342	2,000
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-2208	COMPUTER MAINT. AGREEMNTS	0	0	24,600	247	24,600
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-2321	OPERATING LEASES/RENTAL COPIER	510	429	300	3	300
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-3102	AUTO,TRK,EQ-INSURANCE	1,179	1,319	1,400	0	1,400
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-3103	PROF/GEN/LAW LIAB/INSURANCE	3,533	3,381	3,500	0	3,500
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-3201	TELEPHONE	3,107	2,968	3,000	1,567	3,200
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-3301	ADVERTISEMENT	6,985	12,430	12,000	120	12,000
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-3701	PER DIEM & TRAVEL	5,521	11,172	8,500	38	8,500
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-3702	TRAINING SCHOOLS & SEMINARS	2,587	3,651	6,000	979	6,000
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-52-3705	MEMBERSHIP DUES	721	721	1,150	0	1,150
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-53-1101	OFFICE SUPPLIES	19,274	23,364	30,500	10,360	30,500
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-53-1104	POSTAGE	74,049	68,714	75,000	26,551	75,000
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-53-1270	GAS & DIESEL FUEL	369	305	500	61	500
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-53-1402	PRINTING & PUBLICATIONS	294	1,209	2,000	7,426	7,500
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-51-1100	SALARIES	495,008	490,966	649,221	265,531	685,270
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-51-1101	RAISES	0	0	27,344	0	0
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-51-2101	MEDICAL/LIFE INSURANCE	4,837	4,007	7,148	2,252	11,062
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-51-2102	HEALTH INSURANCE	147,627	122,208	199,376	78,037	187,186
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-51-2200	PAYROLL TAXES	36,031	36,308	51,757	19,345	52,424
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-51-2401	RETIREMENT	32,100	39,683	40,594	21,498	40,307
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-51-2600	UNEMPLOYMENT	515	493	638	96	692
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-51-2700	WORKMEN'S COMPENSATION	983	814	1,218	525	122
GENERAL FUND	100	013	Tax Commissioner	100-013-000000-1545-58-1200	CAPITAL LEASE PRINCIPAL	2,833	10,206	10,292	5,185	10,502
013 TOTAL										1,168,715

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-1202	ATTORNEY & PROFESSIONAL SERVIC	3,808	4,619	2,000	0	2,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-2208	COMPUTER MAINT. AGREEMNTS	0	0	0	0	25,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-2321	OPERATING LEASES/RENTAL COPIER	6,002	9,702	5,000	32	5,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3103	PROF/GEN/LAW LIAB/INSURANCE	1,512	1,683	1,700	0	1,700
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3201	TELEPHONE	2,983	2,791	2,300	1,402	2,300
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3301	ADVERTISEMENT	0	0	1,500	499	1,500
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3601	ADMIN FEES - INSURANCE	73,913	72,162	72,000	38,515	72,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3602	JURY FEES	66,384	54,610	70,000	19,718	70,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3701	PER DIEM & TRAVEL	1,903	4,763	8,000	3,950	15,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3702	TRAINING SCHOOLS & SEMINARS	8,030	3,422	10,000	1,250	15,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3705	MEMBERSHIP DUES	1,173	932	1,000	317	1,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-52-3915	BACKGROUND CHECKS	16,293	17,941	15,000	6,131	20,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-53-1101	OFFICE SUPPLIES	5,793	4,280	6,000	2,224	6,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-53-1102	OPERATING SUPPLIES	0	86,748	1,000	0	17,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-53-1104	POSTAGE	18	6	200	44	200
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-53-1110	STREET SIGNS	3,298	14,552	15,000	11,825	0
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-53-1270	GAS & DIESEL FUEL	482	375	500	38	500
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-53-1402	PRINTING & PUBLICATIONS	1,196	1,368	2,000	635	2,000
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-53-1701	UNIFORMS	0	0	0	0	800
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-1100	SALARIES	286,035	334,122	314,184	173,386	375,943
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-1101	RAISES	0	0	16,492	0	0
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-1110	PERFORMANCE AWARD	15,786	15,589	16,000	10,501	0
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-2101	MEDICAL/LIFE INSURANCE	2,491	2,965	2,404	1,494	4,255
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-2102	HEALTH INSURANCE	47,175	54,397	88,398	39,430	85,838
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-2200	PAYROLL TAXES	21,546	24,599	25,272	12,559	28,760
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-2401	RETIREMENT	13,440	28,582	20,459	12,581	22,557
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-2600	UNEMPLOYMENT	338	203	228	0	247
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-51-2700	WORKMEN'S COMPENSATION	577	604	614	319	57
GENERAL FUND	100	014	Human Resource Services	100-014-000000-1540-58-1200	CAPITAL LEASE PRINCIPAL	3,218	3,451	3,593	2,411	5,369
014 TOTAL										780,026

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-1101	CONSULTANT	5,000	62,272	31,200	31,724	122,000
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-1201	AUDITORS	61,510	56,500	60,000	23,210	75,000
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-2321	OPERATING LEASES/RENTAL COPIER	1,589	294	0	154	0
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-3102	AUTO,TRK,EQ-INSURANCE	1,179	1,319	0	0	0
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-3103	PROF/GEN/LAW LIAB/INSURANCE	2,464	2,729	2,800	0	2,800
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-3201	TELEPHONE	14,174	15,606	10,900	7,664	10,900
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-3606	DUES & FEES	63,496	58,205	63,496	31,748	63,496
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-3701	PER DIEM & TRAVEL	2,530	4,326	2,000	681	2,000
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-3702	TRAINING SCHOOLS & SEMINARS	458	1,077	3,000	3,634	6,744
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-3705	MEMBERSHIP DUES	12,183	46,122	50,400	5,419	11,295
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-52-3916	BANK CHARGES	10,230	10,219	11,000	8,151	12,000
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-53-1101	OFFICE SUPPLIES	9,739	18,202	13,000	2,703	870
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-53-1102	OPERATING SUPPLIES	38	1,213	4,000	0	4,000
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-53-1104	POSTAGE	5,198	5,171	6,400	1,393	6,400
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-53-1210	UTILITIES	480	440	420	240	500
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-53-1270	GAS & DIESEL FUEL	197	162	200	64	200
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-53-1701	UNIFORMS	0	0	0	0	2,000
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-51-1100	SALARIES	412,629	465,295	598,675	309,152	675,683
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-51-1101	RAISES	0	0	29,934	0	0
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-51-2101	MEDICAL/LIFE INSURANCE	3,542	3,859	4,679	2,681	7,659
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-51-2102	HEALTH INSURANCE	98,538	101,956	150,639	72,438	163,406
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-51-2200	PAYROLL TAXES	31,323	34,895	48,089	22,708	51,690
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-51-2401	RETIREMENT	21,398	29,103	37,194	22,119	40,541
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-51-2600	UNEMPLOYMENT	-935	2,000	456	38	445
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-51-2700	WORKMEN'S COMPENSATION	827	821	1,132	557	102
GENERAL FUND	100	015	Finance & Accounting Services	100-015-000000-1510-58-1200	CAPITAL LEASE PRINCIPAL	2,700	2,939	3,015	1,318	2,711
015 TOTAL										1,262,442

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-1306	PEST CONTROL	1,980	1,650	1,980	825	1,980
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-2201	VEHICLE MAINTENANCE	0	0	15,000	13,739	22,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-2202	R&M - GENERAL(BUILDING)	42,713	39,675	45,000	18,490	45,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-2203	R&M - GENERAL(EQUIPMENT)	18,126	1,016	10,000	2,831	10,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-2204	R&M - GENERAL(GROUNDS)	1,708	567	1,500	402	2,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-2208	COMPUTER MAINT. AGREEMNTS	1,284	2,092	1,800	261	1,800
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-2321	OPERATING LEASES/RENTAL COPIER	3,902	4,244	4,000	3,582	0
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-3101	PROPERTY INSURANCE	36,424	12,768	13,000	0	13,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-3102	AUTO,TRK,EQ-INSURANCE	21,267	19,840	20,000	0	20,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-3103	PROF/GEN/LAW LIAB/INSURANCE	17,995	21,013	21,500	0	21,500
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-3201	TELEPHONE	2,001	5,643	2,000	4,966	8,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-3701	PER DIEM & TRAVEL	4,315	5,943	4,000	1,400	4,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-3702	TRAINING SCHOOLS & SEMINARS	1,000	0	1,500	0	1,500
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-3901	OTHER PURCHASED SERVICES	3,680	110	4,000	450	4,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-3906	MEDICAL	1,056	1,543	1,500	245	1,500
GENERAL FUND	100	016	Prison	100-016-000000-3420-52-4500	INDIGENT FUND	84	96	0	52	0
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1101	OFFICE SUPPLIES	15,236	13,280	10,000	5,111	15,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1102	OPERATING SUPPLIES	94,645	95,992	75,000	42,770	75,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1105	OTHER SUPPLIES	7,711	8,753	0	3,352	0
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1106	INMATE RECREATION COMMISSION	79,599	70,222	0	45,928	60,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1109	CLOTHING,BEDDING,ETC.	63,977	30,235	45,000	14,178	45,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1210	UTILITIES	239,388	241,461	250,000	129,823	277,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1240	DISPOSAL ROLLOFFS	9,979	10,379	15,000	6,226	15,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1270	GAS & DIESEL FUEL	27,582	24,521	25,000	11,600	25,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1301	GROCERIES	396,681	385,450	340,000	143,328	340,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-53-1701	UNIFORMS	11,640	16,753	8,500	8,303	10,000
GENERAL FUND	100	016	Prison	100-016-000000-3420-51-1100	SALARIES	1,806,502	1,852,407	1,922,249	984,467	2,175,772
GENERAL FUND	100	016	Prison	100-016-000000-3420-51-1101	RAISES	0	0	96,113	0	0
GENERAL FUND	100	016	Prison	100-016-000000-3420-51-2101	MEDICAL/LIFE INSURANCE	16,554	16,128	20,274	8,311	33,186
GENERAL FUND	100	016	Prison	100-016-000000-3420-51-2102	HEALTH INSURANCE	426,162	383,704	517,726	206,323	516,419
GENERAL FUND	100	016	Prison	100-016-000000-3420-51-2200	PAYROLL TAXES	139,472	142,944	154,405	76,261	166,447
GENERAL FUND	100	016	Prison	100-016-000000-3420-51-2401	RETIREMENT	89,569	117,572	119,228	61,730	128,201
GENERAL FUND	100	016	Prison	100-016-000000-3420-51-2600	UNEMPLOYMENT	1,950	2,097	1,870	340	2,026
GENERAL FUND	100	016	Prison	100-016-000000-3420-51-2700	WORKMEN'S COMPENSATION	34,603	31,056	37,738	18,701	3,988
GENERAL FUND	100	016	Prison	100-016-000000-3420-58-1200	CAPITAL LEASE PRINCIPAL	59,302	77,770	77,981	37,140	100,988
016 TOTAL										4,145,307

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-1101	CONSULTANT	0	0	17,820	0	17,820
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-1207	INVESTIGATIVE WORK	10,283	14,029	11,000	3,546	11,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-1303	COMPUTER SERVICES	2,798	329	2,500	4,538	2,500
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-1303-1	COMPUTER SERVICES FORENSICS	10,343	16,286	30,900	6,322	30,900
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-2201	VEHICLE MAINTENANCE	0	0	200,000	134,713	280,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-2202	R&M - GENERAL(BUILDING)	17,980	13,006	19,500	16,046	27,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-2203	R&M - GENERAL(EQUIPMENT)	11,536	38,045	8,000	7,456	11,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-2205	VEHICLE ACCIDENT	88,275	121,584	100,000	32,556	100,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-2208	COMPUTER MAINT. AGREEMNTS	139,570	110,052	110,000	77,354	110,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-2321	OPERATING LEASES/RENTAL COPIER	19	96	0	3	0
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3101	PROPERTY INSURANCE	16,805	36,121	37,000	0	52,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3102	AUTO,TRK,EQ-INSURANCE	147,597	199,307	200,000	0	200,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3103	PROF/GEN/LAW LIAB/INSURANCE	63,774	72,458	75,000	0	75,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3201	TELEPHONE	98,454	79,494	85,000	36,609	85,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3301	ADVERTISEMENT	6,085	3,915	4,000	1,780	4,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3520	TAG & TITLE FOR VEHICLES	0	0	500	0	500
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3701	PER DIEM & TRAVEL	20,207	25,220	18,000	13,573	18,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3702	TRAINING SCHOOLS & SEMINARS	12,603	20,104	14,000	5,790	14,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3705	MEMBERSHIP DUES	2,740	7,010	7,000	1,525	7,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-52-3901	OTHER PURCHASED SERVICES	2,550	4,500	5,000	1,400	5,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-53-1102	OPERATING SUPPLIES	166,671	117,070	120,000	43,931	120,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-53-1105	OTHER SUPPLIES	44,486	41,965	40,000	34,165	40,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-53-1117	COMPUTERS	16,225	11,738	15,000	0	15,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-53-1210	UTILITIES	62,530	67,621	69,030	31,014	75,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-53-1270	GAS & DIESEL FUEL	419,245	361,836	430,000	192,518	600,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-53-1701	UNIFORMS	63,601	46,767	35,000	26,242	35,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-53-1702	OTHER SUPPLIES	0	0	24,000	6,858	24,000
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-1100	SALARIES	5,689,497	6,304,191	6,097,512	3,528,779	7,953,738
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-1101	RAISES	0	0	298,044	0	0
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-1300	OVERTIME	860,307	969,779	772,193	578,085	924,302
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-2101	MEDICAL/LIFE INSURANCE	48,284	53,317	51,724	28,824	99,345
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-2102	HEALTH INSURANCE	1,523,220	1,623,865	1,659,132	848,869	2,023,671
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-2200	PAYROLL TAXES	479,130	527,918	548,333	297,613	679,170
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-2401	RETIREMENT	313,092	513,077	452,565	279,849	520,683
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-2600	UNEMPLOYMENT	4,430	4,611	5,062	434	6,373
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-51-2700	WORKMEN'S COMPENSATION	108,781	112,699	115,136	64,956	14,739
GENERAL FUND	100	017	Sheriff's Office	100-017-000000-3310-58-1200	CAPITAL LEASE PRINCIPAL	779,459	1,452,892	1,383,660	779,898	1,383,660
017 TOTAL										15,565,401

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-1102	APPEAL BOARD	0	0	0	280	0
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-1306	PEST CONTROL	3,600	3,000	3,600	900	3,780
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-2202	R&M - GENERAL(BUILDING)	50,546	44,862	42,000	28,301	84,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-2203	R&M - GENERAL(EQUIPMENT)	15,841	5,913	20,000	2,971	25,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-2204	R&M - GENERAL(GROUNDS)	2,342	1,908	3,500	102	4,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-2208	COMPUTER MAINT. AGREEMNTS	9,764	4,024	15,000	5,894	15,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-3102	AUTO,TRK,EQ-INSURANCE	0	1,319	1,400	0	1,400
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-3103	PROF/GEN/LAW LIAB/INSURANCE	30,216	31,729	32,000	0	32,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-3106	PEST CONTROL	24,290	6,105	25,000	12,679	25,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-3201	TELEPHONE	2,912	2,744	2,800	1,499	2,800
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-3701	PER DIEM & TRAVEL	92	123	1,000	386	1,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-3702	TRAINING SCHOOLS & SEMINARS	3,142	8,478	7,500	1,395	7,500
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-52-3907	BOARDING OF EFF CO INMATES	11,565	1,919	20,000	0	20,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1101	OFFICE SUPPLIES	10,514	11,503	9,500	4,587	12,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1102	OPERATING SUPPLIES	14,979	17,347	17,000	15,408	27,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1103	JANITORIAL SUPPLIES	41,428	37,706	35,000	18,031	40,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1104	POSTAGE	2,366	2,976	2,000	918	2,100
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1109	CLOTHING,BEDDING,ETC.	45,441	40,210	46,000	13,446	50,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1117	COMPUTERS	7,077	7,608	5,000	50	5,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1210	UTILITIES	52,699	48,731	46,000	27,439	64,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1240	DISPOSAL ROLLOFFS	2,848	2,961	4,000	1,776	4,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1270	GAS & DIESEL FUEL	3,008	1,602	6,000	1,309	10,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1301	GROCERIES	351,376	318,467	310,000	149,761	325,500
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1400	INMATE TRANSPORT COST	5,111	6,025	10,000	1,721	10,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-53-1701	UNIFORMS	6,697	5,778	13,000	2,558	15,000
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-1100	SALARIES	2,509,083	2,412,129	2,705,087	1,467,060	3,186,630
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-1101	RAISES	0	0	135,254	0	0
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-1300	OVERTIME	244,692	281,082	181,623	180,930	101,496
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-2101	MEDICAL/LIFE INSURANCE	23,072	21,180	28,981	12,691	49,779
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-2102	HEALTH INSURANCE	748,229	647,012	809,893	336,579	824,853
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-2200	PAYROLL TAXES	202,754	196,556	231,180	119,836	251,542
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-2401	RETIREMENT	132,626	177,288	202,633	107,435	197,288
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-2600	UNEMPLOYMENT	2,567	2,332	2,690	426	2,964
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-51-2700	WORKMEN'S COMPENSATION	46,198	44,516	52,926	28,442	5,911
GENERAL FUND	100	018	Sheriff's Office - Jail	100-018-000000-3326-58-1200	CAPITAL LEASE PRINCIPAL	3,473	3,698	3,879	1,581	3,197
018 TOTAL										5,409,740

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3310-52-2208	COMPUTER MAINT. AGREEMNTS	4,027	21,829	8,000	21,491	33,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-1101-1	CONTRACTED SERVICES	121,438	0	125,000	40,377	125,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-1214	COMMUNITY AWARENESS	634	1,263	3,000	2,258	3,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-1321	COLLECTION FEES	468	439	1,000	205	1,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-2201	VEHICLE MAINTENANCE	22	0	150,000	36,202	90,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-2202	R&M - GENERAL(BUILDING)	11,611	11,711	7,000	3,569	7,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-2203	R&M - GENERAL(EQUIPMENT)	8,512	9,741	35,000	26,727	61,400
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-2321	OPERATING LEASES/RENTAL COPIER	4,882	6,320	5,000	3,136	7,200
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3101	PROPERTY INSURANCE	7,403	7,925	8,000	0	8,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3102	AUTO,TRK,EQ-INSURANCE	17,886	18,501	19,000	0	19,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3103	PROF/GEN/LAW LIAB/INSURANCE	16,058	17,755	18,000	0	18,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3201	TELEPHONE	16,392	14,241	14,500	6,628	14,500
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3607	ANNUAL LICENSE FEES	17,900	0	17,900	0	0
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3701	PER DIEM & TRAVEL	0	903	2,200	0	2,200
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3702	TRAINING SCHOOLS & SEMINARS	1,950	4,922	4,500	8,039	23,075
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3705	MEMBERSHIP DUES	0	25	1,250	0	1,250
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-52-3706	RECRUITMENT & RETENTION	1,063	2,109	3,000	0	4,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-53-1101	OFFICE SUPPLIES	1,770	3,186	3,000	678	3,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-53-1102	OPERATING SUPPLIES	73,842	94,627	100,000	50,447	125,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-53-1103	JANITORIAL SUPPLIES	3,057	2,773	4,000	1,633	4,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-53-1116	PHARMACEUTICALS	16,702	15,430	22,500	2,440	22,500
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-53-1210	UTILITIES	20,587	21,541	20,000	12,032	28,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-53-1270	GAS & DIESEL FUEL	127,743	106,607	135,000	47,620	170,000
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-53-1701	UNIFORMS	5,234	3,350	7,200	3,362	7,200
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-1100	SALARIES	2,081,879	2,376,301	2,627,176	1,244,443	2,972,932
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-1101	RAISES	0	0	76,028	0	0
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-1300	OVERTIME	768,289	781,484	563,329	417,559	600,530
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-2101	MEDICAL/LIFE INSURANCE	17,286	19,812	23,003	10,214	40,419
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-2102	HEALTH INSURANCE	663,091	642,708	765,302	304,978	753,924
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-2200	PAYROLL TAXES	208,198	230,187	249,890	120,679	273,370
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-2401	RETIREMENT	146,530	228,991	185,431	115,287	204,205
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-2600	UNEMPLOYMENT	2,114	2,020	3,010	223	3,063
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-51-2700	WORKMEN'S COMPENSATION	83,785	45,327	105,871	6,827	9,974
GENERAL FUND	100	019	Emergency Medical Services	100-019-000000-3601-58-1200	CAPITAL LEASE PRINCIPAL	6,292	8,831	8,964	4,103	8,179
019 TOTAL										5,643,921

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-1213	GRANT CONTRACT	14,575	0	15,750	0	31,500
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-2201	VEHICLE MAINTENANCE	0	0	1,500	1,811	3,500
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-2202	R&M - GENERAL(BUILDING)	10,382	10,223	15,000	15	15,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-2202-1	R&M Batteries	0	0	1,500	0	1,500
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-2203	R&M - GENERAL(EQUIPMENT)	4,499	1,496	11,000	0	11,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-2203-1	R & M MOTORLA CONTRACT #	246,454	245,276	275,000	136,167	275,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-2208	COMPUTER MAINT. AGREEMNTS	11,747	17,661	28,000	5,808	28,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-3101	PROPERTY INSURANCE	1,118	1,068	1,200	0	1,500
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-3102	AUTO,TRK,EQ-INSURANCE	7,336	5,364	7,400	0	7,400
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-3103	PROF/GEN/LAW LIAB/INSURANCE	258	366	400	0	400
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-3201	TELEPHONE	10,917	10,963	12,000	6,245	12,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-3301	ADVERTISEMENT	165	550	250	0	3,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-3701	PER DIEM & TRAVEL	1,983	3,141	5,000	94	7,500
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-3702	TRAINING SCHOOLS & SEMINARS	945	336	2,500	913	5,500
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-52-3705	MEMBERSHIP DUES	100	100	250	0	325
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-53-1101	OFFICE SUPPLIES	1,515	1,834	2,500	1,459	2,750
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-53-1102	OPERATING SUPPLIES	4,385	3,233	4,500	7,834	4,750
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-53-1104	POSTAGE	3	45	100	16	100
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-53-1210	UTILITIES	25,895	24,570	27,000	13,908	31,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-53-1270	GAS & DIESEL FUEL	3,592	2,746	6,000	1,087	7,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-53-1701	UNIFORMS	219	970	2,000	1,158	2,000
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-51-1100	SALARIES	51,454	69,193	124,800	70,342	155,899
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-51-1101	RAISES	0	0	5,493	0	0
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-51-2101	MEDICAL/LIFE INSURANCE	493	585	1,040	595	1,702
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-51-2102	HEALTH INSURANCE	13,614	14,296	27,351	12,096	13,157
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-51-2200	PAYROLL TAXES	3,936	5,255	9,967	5,305	11,927
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-51-2401	RETIREMENT	3,107	5,247	7,818	4,285	9,354
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-51-2600	UNEMPLOYMENT	38	38	91	0	99
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-51-2700	WORKMEN'S COMPENSATION	860	1,069	2,189	1,037	227
GENERAL FUND	100	020	Effingham Emergency Management Agency	100-020-000000-3100-58-1200	CAPITAL LEASE PRINCIPAL	7,867	10,175	10,175	6,891	20,846
020 TOTAL										663,936

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-52-1306	PEST CONTROL	4,380	3,868	4,500	2,178	4,500
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-52-2201	VEHICLE MAINTENANCE	0	0	5,000	4,169	7,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-52-2202	R&M - GENERAL(BUILDING)	285,072	232,763	300,000	130,899	350,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-52-3101	PROPERTY INSURANCE	87,019	86,470	87,500	0	87,500
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-52-3102	AUTO,TRK,EQ-INSURANCE	7,072	10,555	11,000	0	11,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-52-3103	PROF/GEN/LAW LIAB/INSURANCE	2,013	2,347	2,500	0	2,500
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-52-3201	TELEPHONE	33,570	31,799	35,000	17,049	35,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-53-1101	OFFICE SUPPLIES	589	527	1,000	460	2,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-53-1102	OPERATING SUPPLIES	11,777	9,741	15,000	13,226	20,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-53-1103	JANITORIAL SUPPLIES	16,246	17,755	17,500	3,949	20,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-53-1210	UTILITIES	392,090	439,391	400,000	274,940	550,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-53-1240	DISPOSAL ROLLOFFS	9,722	8,702	10,000	5,418	10,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-53-1270	GAS & DIESEL FUEL	12,448	9,578	12,500	4,566	15,000
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-1100	SALARIES	348,918	426,089	529,298	265,094	667,813
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-1101	RAISES	0	0	26,465	0	0
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-1300	OVERTIME	1,310	2,927	0	1,042	0
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-2101	MEDICAL/LIFE INSURANCE	3,292	3,757	5,978	2,312	10,850
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-2102	HEALTH INSURANCE	136,781	143,128	179,507	74,258	163,939
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-2200	PAYROLL TAXES	25,499	30,982	42,516	19,064	51,088
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-2401	RETIREMENT	18,888	30,995	33,346	19,016	40,069
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-2600	UNEMPLOYMENT	417	381	547	38	643
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-51-2700	WORKMEN'S COMPENSATION	6,841	10,507	15,257	6,073	1,459
GENERAL FUND	100	021	Facilities & Fleet Services	100-021-000000-1565-58-1200	CAPITAL LEASE PRINCIPAL	29,015	38,906	43,138	27,177	53,935
021 TOTAL										2,104,296

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-1102	APPEAL BOARD	276	1,414	0	0	0
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-1306	PEST CONTROL	480	455	500	240	500
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-2201	VEHICLE MAINTENANCE	22	0	1,500	273	1,500
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-2202	R&M - GENERAL(BUILDING)	12,126	1,937	10,000	1,759	0
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-2321	OPERATING LEASES/RENTAL COPIER	1	24	250	0	250
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-3101	PROPERTY INSURANCE	1,218	1,293	1,300	0	1,300
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-3102	AUTO,TRK,EQ-INSURANCE	3,536	1,319	1,400	0	1,400
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-3103	PROF/GEN/LAW LIAB/INSURANCE	651	750	750	0	750
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-3201	TELEPHONE	8,768	9,405	6,500	2,940	6,500
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-3301	ADVERTISEMENT	0	0	200	0	200
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-3810	VETERINARIAN SERVICES	57,347	49,613	90,000	31,960	100,000
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-3901	OTHER PURCHASED SERVICES	710	0	0	0	18,000
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-52-3910	VACCINES	1,595	1,948	1,500	360	2,500
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-53-1101	OFFICE SUPPLIES	440	0	1,000	175	2,000
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-53-1102	OPERATING SUPPLIES	11,772	11,375	32,000	6,579	32,000
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-53-1103	JANITORIAL SUPPLIES	4,003	5,006	12,000	688	12,000
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-53-1104	POSTAGE	66	0	75	0	75
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-53-1210	UTILITIES	13,163	11,735	15,000	6,299	13,500
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-53-1270	GAS & DIESEL FUEL	859	470	1,000	241	1,000
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-53-1701	UNIFORMS	321	796	1,500	696	2,500
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-51-1100	SALARIES	120,567	124,153	170,968	76,867	213,777
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-51-1101	RAISES	0	0	8,415	0	0
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-51-2101	MEDICAL/LIFE INSURANCE	798	829	1,430	455	2,553
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-51-2102	HEALTH INSURANCE	26,124	25,060	37,630	13,025	30,939
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-51-2200	PAYROLL TAXES	9,138	9,298	13,723	5,784	16,354
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-51-2401	RETIREMENT	5,318	7,144	7,105	3,908	8,715
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-51-2600	UNEMPLOYMENT	169	160	319	57	346
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-51-2700	WORKMEN'S COMPENSATION	708	664	1,005	413	116
GENERAL FUND	100	022	Animal Protection & Control Services	100-022-000000-3910-58-1200	CAPITAL LEASE PRINCIPAL	6,715	8,003	8,107	3,761	7,496
022 TOTAL										476,271

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	026	Georgia Division of Family & Children Services	100-026-000000-5460-52-1306	PEST CONTROL	300	275	480	150	480
GENERAL FUND	100	026	Georgia Division of Family & Children Services	100-026-000000-5460-52-2131	JANITOR	16,500	16,500	17,820	8,910	17,820
GENERAL FUND	100	026	Georgia Division of Family & Children Services	100-026-000000-5460-52-2202	R&M - GENERAL(BUILDING)	4,060	1,457	3,000	395	3,000
GENERAL FUND	100	026	Georgia Division of Family & Children Services	100-026-000000-5460-52-2204	R&M - GENERAL(GROUNDS)	0	0	1,000	0	1,000
GENERAL FUND	100	026	Georgia Division of Family & Children Services	100-026-000000-5460-53-1103	JANITORIAL SUPPLIES	1,949	1,348	2,500	487	2,500
GENERAL FUND	100	026	Georgia Division of Family & Children Services	100-026-000000-5460-53-1210	UTILITIES	18,511	19,071	17,220	10,142	23,000
GENERAL FUND	100	026	Georgia Division of Family & Children Services	100-026-000000-5460-57-2001	BUDGET REQUEST	34,500	34,500	34,500	20,125	34,500
026 TOTAL										82,300

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-51-1100	SALARIES	0	0	166,899	76,242	285,157
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-51-1101	RAISES	0	0	8,345	0	0
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-51-2101	MEDICAL/LIFE INSURANCE	0	0	1,560	682	3,333
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-51-2102	HEALTH INSURANCE	0	0	56,056	21,260	67,972
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-51-2200	PAYROLL TAXES	0	0	13,406	5,530	21,815
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-51-2401	RETIREMENT	0	0	10,515	6,248	17,110
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-51-2600	UNEMPLOYMENT	0	0	137	0	198
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-51-2700	WORKMEN'S COMPENSATION	0	0	315	256	91
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-52-2208	COMPUTER MAINT. AGREEMNTS	0	0	0	0	1,000
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-52-3103	PROF/GEN/LAW LIAB/INSURANCE	0	0	1,000	0	1,200
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-52-3201	TELEPHONE	0	0	1,080	600	2,040
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-52-3301	ADVERTISEMENT	0	0	5,000	0	5,000
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-52-3701	PER DIEM & TRAVEL	0	0	1,000	506	1,000
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-52-3702	TRAINING SCHOOLS & SEMINARS	0	0	7,500	675	7,500
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-53-1101	OFFICE SUPPLIES	0	0	1,200	239	1,200
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-53-1102	OPERATING SUPPLIES	0	0	20,000	10,056	32,000
GENERAL FUND	100	027	Public Engagement Services	100-027-000000-1570-53-1270	GAS & DIESEL FUEL	0	0	1,200	0	500
027 TOTAL										447,116

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-52-1101	CONSULTANT	192,982	149,139	243,623	56,229	258,820
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-52-2201	VEHICLE MAINTENANCE	0	0	1,500	749	2,200
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-52-3102	AUTO,TRK,EQ-INSURANCE	2,357	2,639	2,400	0	2,400
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-52-3201	TELEPHONE	1,717	1,608	1,800	663	1,800
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-52-3701	PER DIEM & TRAVEL	2,956	1,156	2,000	1,253	2,000
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-52-3702	TRAINING SCHOOLS & SEMINARS	2,048	5,609	5,500	1,727	5,500
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-52-3705	MEMBERSHIP DUES	1,425	1,180	1,200	610	1,200
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-53-1101	OFFICE SUPPLIES	2,245	1,556	3,500	319	3,500
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-53-1102	OPERATING SUPPLIES	1,961	1,381	1,500	1,090	13,500
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-53-1104	POSTAGE	87	219	100	0	100
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-53-1112	4-H SUPPLIES	10,862	10,870	12,000	3,709	0
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-53-1270	GAS & DIESEL FUEL	4,154	3,843	3,600	1,419	3,600
GENERAL FUND	100	028	University of Georgia Extension Office	100-028-000000-7130-58-1200	CAPITAL LEASE PRINCIPAL	6,407	12,885	14,285	6,863	28,666
028 TOTAL										323,286

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-51-1100	SALARIES	0	0	330,720	149,377	381,969
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-51-1101	RAISES	0	0	16,536	0	0
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-51-2101	MEDICAL/LIFE INSURANCE	0	0	1,430	1,023	3,617
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-51-2102	HEALTH INSURANCE	0	0	66,435	25,901	73,254
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-51-2200	PAYROLL TAXES	0	0	26,565	10,868	29,221
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-51-2401	RETIREMENT	0	0	20,835	11,956	22,919
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-51-2600	UNEMPLOYMENT	0	0	137	0	210
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-51-2700	WORKMEN'S COMPENSATION	0	0	625	256	58
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-52-1101	CONSULTANT	0	0	568,800	180,212	613,800
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-52-3103	PROF/GEN/LAW LIAB/INSURANCE	0	0	1,000	0	1,000
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-52-3201	TELEPHONE	0	0	720	475	3,000
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-52-3701	PER DIEM & TRAVEL	0	0	1,000	915	3,000
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-52-3702	TRAINING SCHOOLS & SEMINARS	0	0	1,000	347	3,000
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-52-3705	MEMBERSHIP DUES	0	0	1,000	100	41,400
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-53-1101	OFFICE SUPPLIES	0	0	1,000	587	1,500
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-53-1102	OPERATING SUPPLIES	0	0	1,000	615	1,500
GENERAL FUND	100	031	County Engineering Services	100-031-000000-1575-53-1270	GAS & DIESEL FUEL	0	0	1,200	89	1,200
GENERAL FUND	100	031	County Engineering Services	100-031-000000-5501-52-3301	ADVERTISEMENT	0	0	0	0	1,000
031 TOTAL										1,181,648

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-52-1306	PEST CONTROL	480	465	980	240	980
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-52-2202	R&M - GENERAL(BUILDING)	7,663	4,267	10,000	3,717	10,000
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-52-3101	PROPERTY INSURANCE	2,927	3,087	3,100	0	4,500
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-52-3103	PROF/GEN/LAW LIAB/INSURANCE	632	952	1,000	0	2,000
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-52-3201	TELEPHONE	9,000	7,112	8,800	3,842	8,800
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-52-3500	AUTO ALLOWANCE	0	0	39,000	14,931	39,000
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-52-3702	TRAINING SCHOOLS & SEMINARS	155	56	600	0	600
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-53-1101	OFFICE SUPPLIES	1,724	19,777	2,500	562	2,500
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-53-1102	OPERATING SUPPLIES	0	0	8,000	8,125	10,500
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-53-1103	JANITORIAL SUPPLIES	2,668	3,236	4,200	1,289	4,200
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-53-1210	UTILITIES	22,727	20,531	22,000	11,459	26,000
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-53-1301	GROCERIES	51,095	67,474	72,000	31,908	72,000
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-53-1302	GROCERIES - HDM	0	0	105,350	35,117	105,350
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-51-1100	SALARIES	141,361	154,801	264,035	140,771	329,229
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-51-1101	RAISES	0	0	13,202	0	0
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-51-2101	MEDICAL/LIFE INSURANCE	1,274	1,297	3,119	1,186	5,106
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-51-2102	HEALTH INSURANCE	54,225	40,064	82,402	33,783	82,193
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-51-2200	PAYROLL TAXES	10,156	11,344	21,209	10,207	25,186
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-51-2401	RETIREMENT	7,679	11,424	15,573	9,900	17,710
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-51-2600	UNEMPLOYMENT	125	132	319	4	396
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-51-2700	WORKMEN'S COMPENSATION	840	830	1,774	698	156
GENERAL FUND	100	032	Senior Citizen Services	100-032-000000-5520-58-1200	CAPITAL LEASE PRINCIPAL	554	590	618	274	567
032 TOTAL										746,973

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-51-1100	SALARIES	0	0	178,797	65,566	189,252
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-51-1101	RAISES	0	0	8,940	0	0
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-51-2101	MEDICAL/LIFE INSURANCE	0	0	2,079	551	3,404
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-51-2102	HEALTH INSURANCE	0	0	46,682	16,738	56,273
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-51-2200	PAYROLL TAXES	0	0	14,362	4,815	14,478
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-51-2401	RETIREMENT	0	0	11,264	3,364	11,356
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-51-2600	UNEMPLOYMENT	0	0	182	0	198
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-51-2700	WORKMEN'S COMPENSATION	0	0	1,031	426	29
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-52-3201	TELEPHONE	0	0	6,000	0	6,000
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-52-3701	PER DIEM & TRAVEL	0	0	1,000	0	1,300
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-52-3702	TRAINING SCHOOLS & SEMINARS	0	0	1,000	1,265	2,000
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-53-1101	OFFICE SUPPLIES	0	0	1,000	322	2,000
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-53-1102	OPERATING SUPPLIES	0	0	1,000	120	1,300
GENERAL FUND	100	034	Customer Support Services	100-034-000000-1590-53-1270	GAS & DIESEL FUEL	0	0	1,200	0	0
034 TOTAL										287,590

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	040	Family Connection	100-040-000000-5506-52-1101	CONSULTANT	52,500	56,250	52,500	32,813	56,500
040 TOTAL										56,500

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	051	Other Agencies	100-051-000000-4220-57-2020	CITY OF RINCON - EXCISE TAX	110,951	131,141	140,000	62,112	144,000
GENERAL FUND	100	051	Other Agencies	100-051-000000-4220-57-2021	CITY OF GUYTON - EXCISE TAX	20,602	25,892	26,000	13,385	31,000
GENERAL FUND	100	051	Other Agencies	100-051-000000-4220-57-2022	CITY OF SPRINGFIELD - EXCISE T	33,567	20,265	47,000	16,154	38,000
GENERAL FUND	100	051	Other Agencies	100-051-000000-5110-57-2003	VICTIM WITNESS PROGRAM	44,018	31,851	35,000	14,733	77,000
GENERAL FUND	100	051	Other Agencies	100-051-000000-5110-57-2010	HEALTH DEPT BUDGET REQUEST	265,000	265,000	265,000	154,583	265,000
GENERAL FUND	100	051	Other Agencies	100-051-000000-5110-57-2015	TRANSPORTATION	0	0	60,000	11,299	60,000
GENERAL FUND	100	051	Other Agencies	100-051-000000-6510-57-2009	LIBRARY	753,854	899,930	1,030,986	601,409	958,242
GENERAL FUND	100	051	Other Agencies	100-051-000000-7140-57-1000	PMTS TO CITIES	9,900	10,800	14,400	6,300	14,400
GENERAL FUND	100	051	Other Agencies	100-051-000000-7520-57-2011	CHAMBER OF COMMERCE	7,500	18,792	4,500	0	21,000
GENERAL FUND	100	051	Other Agencies	100-051-000000-7520-57-2021	CITY OF GUYTON - EXCISE TAX	0	0	500	0	0
GENERAL FUND	100	051	Other Agencies	100-051-000000-4207-100-61-1009	OPERATING XFER OUT (SPLOST)	0	0	1,329,493	0	2,986,674
GENERAL FUND	100	051	Other Agencies	100-051-000000-4207-100-61-1011	OPERATING XFER OUT (TSPLOST)	0	0	5,844,947	0	19,665,971
GENERAL FUND	100	051	Other Agencies	100-051-000000-4310-100-61-1004	OPERATING XFER OUT (LANDFILL)	0	139,000	90,500	90,500	94,000
GENERAL FUND	100	051	Other Agencies	100-051-000000-5110-100-61-1012	OPERATING XFER OUT (UNREIMBURSED M	0	0	0	0	1,226,358
051 TOTAL										25,581,645

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-2201	VEHICLE MAINTENANCE	0	0	1,500	249	1,500
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3102	AUTO,TRK,EQ-INSURANCE	1,179	1,319	1,500	0	1,500
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3201	TELEPHONE	1,670	1,582	2,000	773	2,000
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3500	AUTO ALLOWANCE	600	600	600	350	600
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3609	CORONER FEES	29,225	30,800	36,750	14,000	27,000
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3616	REMOVAL (FUNERAL HOME)	8,900	7,575	17,000	10,030	18,500
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3701	PER DIEM & TRAVEL	5,474	4,803	5,000	2,551	5,500
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3702	TRAINING SCHOOLS & SEMINARS	1,680	360	1,600	2,084	1,600
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3705	MEMBERSHIP DUES	0	0	750	0	750
GENERAL FUND	100	058	Coroner	100-058-000000-3700-52-3909	PAUPER'S FUNERAL	1,200	0	4,000	1,100	5,500
GENERAL FUND	100	058	Coroner	100-058-000000-3700-53-1101	OFFICE SUPPLIES	1,015	150	2,000	371	2,000
GENERAL FUND	100	058	Coroner	100-058-000000-3700-53-1102	OPERATING SUPPLIES	3,753	3,293	7,000	787	8,000
GENERAL FUND	100	058	Coroner	100-058-000000-3700-53-1104	POSTAGE	0	0	75	0	75
GENERAL FUND	100	058	Coroner	100-058-000000-3700-53-1270	GAS & DIESEL FUEL	2,302	1,972	3,600	682	2,000
GENERAL FUND	100	058	Coroner	100-058-000000-3700-51-1100	SALARIES	0	0	0	0	55,378
GENERAL FUND	100	058	Coroner	100-058-000000-3700-51-2101	MEDICAL/LIFE INSURANCE	0	0	0	0	851
GENERAL FUND	100	058	Coroner	100-058-000000-3700-51-2102	HEALTH INSURANCE	94	0	12,121	0	13,157
GENERAL FUND	100	058	Coroner	100-058-000000-3700-51-2200	PAYROLL TAXES	0	0	0	0	4,237
GENERAL FUND	100	058	Coroner	100-058-000000-3700-51-2401	RETIREMENT	0	0	0	0	3,323
GENERAL FUND	100	058	Coroner	100-058-000000-3700-51-2600	UNEMPLOYMENT	0	0	0	0	50
GENERAL FUND	100	058	Coroner	100-058-000000-3700-51-2700	WORKMEN'S COMPENSATION	0	0	0	0	9
GENERAL FUND	100	058	Coroner	100-058-000000-3700-58-1200	CAPITAL LEASE PRINCIPAL	8,769	11,850	11,850	5,925	11,850
058 TOTAL										165,380

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	062	Inmate Medical	100-062-000000-3326-52-1101	CONSULTANT	340,729	363,854	363,854	190,424	0
GENERAL FUND	100	062	Inmate Medical	100-062-000000-3326-53-1102	OPERATING SUPPLIES	533,940	459,490	500,000	141,921	0
GENERAL FUND	100	062	Inmate Medical	100-062-000000-3420-52-1101	CONSULTANT	156,802	158,893	155,938	81,610	0
GENERAL FUND	100	062	Inmate Medical	100-062-000000-3420-53-1102	OPERATING SUPPLIES	35,122	23,712	46,000	12,034	0
062 TOTAL										0

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	070	Board of Equalization	100-070-000000-2900-52-1102	APPEAL BOARD	7,746	6,545	0	1,446	11,000
GENERAL FUND	100	070	Board of Equalization	100-070-000000-2900-52-3702	TRAINING SCHOOLS & SEMINARS	2,192	630	0	10	1,000
GENERAL FUND	100	070	Board of Equalization	100-070-000000-2900-53-1101	OFFICE SUPPLIES	0	0	0	0	2,850
GENERAL FUND	100	070	Board of Equalization	100-070-000000-2900-53-1104	POSTAGE	0	0	0	0	3,000
070 TOTAL										17,850

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-1101	CONSULTANT	359,570	660,972	150,000	84,285	150,000
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-1202	ATTORNEY & PROFESSIONAL SERVIC	489,482	339,787	400,000	263,752	475,000
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-2201	VEHICLE MAINTENANCE	0	0	1,500	1,878	5,000
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-2208	COMPUTER MAINT. AGREEMNTS	21,617	44,069	24,000	48,125	0
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3102	AUTO,TRK,EQ-INSURANCE	2,357	3,958	4,000	0	4,500
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3103	PROF/GEN/LAW LIAB/INSURANCE	3,947	4,346	4,400	0	4,400
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3201	TELEPHONE	4,284	5,504	5,000	1,878	5,000
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3301	ADVERTISEMENT	5,241	6,068	0	870	0
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3500	AUTO ALLOWANCE	2,250	13,500	9,000	5,000	9,000
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3701	PER DIEM & TRAVEL	7,074	8,289	8,200	4,185	7,000
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3702	TRAINING SCHOOLS & SEMINARS	9,978	3,862	4,000	0	3,500
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3705	MEMBERSHIP DUES	2,504	2,887	2,600	29	1,850
GENERAL FUND	100	111	County Manager	100-111-000000-1320-52-3900	OTHER PURCHASED SERVICES	95	5,348	0	0	0
GENERAL FUND	100	111	County Manager	100-111-000000-1320-53-1101	OFFICE SUPPLIES	6,921	9,494	7,500	4,741	10,450
GENERAL FUND	100	111	County Manager	100-111-000000-1320-53-1102	OPERATING SUPPLIES	5,378	6,098	4,500	1,728	17,725
GENERAL FUND	100	111	County Manager	100-111-000000-1320-53-1270	GAS & DIESEL FUEL	648	633	2,000	582	2,000
GENERAL FUND	100	111	County Manager	100-111-000000-1320-53-1402	PRINTING & PUBLICATIONS	624	468	2,000	0	3,000
GENERAL FUND	100	111	County Manager	100-111-000000-1320-51-1100	SALARIES	646,175	947,767	519,515	330,247	601,976
GENERAL FUND	100	111	County Manager	100-111-000000-1320-51-1101	RAISES	0	0	25,214	0	0
GENERAL FUND	100	111	County Manager	100-111-000000-1320-51-2101	MEDICAL/LIFE INSURANCE	4,482	6,836	2,079	1,569	4,255
GENERAL FUND	100	111	County Manager	100-111-000000-1320-51-2102	HEALTH INSURANCE	121,596	172,390	60,087	41,726	72,681
GENERAL FUND	100	111	County Manager	100-111-000000-1320-51-2200	PAYROLL TAXES	40,457	63,711	41,672	17,587	41,591
GENERAL FUND	100	111	County Manager	100-111-000000-1320-51-2401	RETIREMENT	30,483	77,663	29,672	32,559	35,396
GENERAL FUND	100	111	County Manager	100-111-000000-1320-51-2600	UNEMPLOYMENT	395	576	228	43	297
GENERAL FUND	100	111	County Manager	100-111-000000-1320-51-2700	WORKMEN'S COMPENSATION	1,854	2,463	981	1,006	177
GENERAL FUND	100	111	County Manager	100-111-000000-1320-58-1200	CAPITAL LEASE PRINCIPAL	13,440	33,075	34,320	20,263	40,301
111 TOTAL										1,495,099

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-52-3102	AUTO,TRK,EQ-INSURANCE	16,501	19,790	20,000	0	20,000
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-52-3103	PROF/GEN/LAW LIAB/INSURANCE	8,027	8,778	9,000	0	10,000
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-53-1270	GAS & DIESEL FUEL	61,834	46,889	47,000	16,782	0
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-1100	SALARIES	822,433	793,900	908,596	415,339	1,057,630
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-1101	RAISES	0	0	45,430	0	0
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-1300	OVERTIME	77,434	111,654	0	58,761	38,238
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-2101	MEDICAL/LIFE INSURANCE	6,377	7,416	8,058	3,996	13,402
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-2102	HEALTH INSURANCE	218,988	206,628	284,488	105,035	253,193
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-2200	PAYROLL TAXES	66,256	65,957	72,983	34,313	83,834
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-2401	RETIREMENT	44,143	65,875	63,752	32,862	63,764
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-2600	UNEMPLOYMENT	628	588	730	34	840
GENERAL FUND	100	117	Sheriff's Office - School Resource Officers	100-117-000000-3310-51-2700	WORKMEN'S COMPENSATION	17,460	16,499	18,699	8,775	2,148
117 TOTAL										1,543,049

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-52-1202	ATTORNEY & PROFESSIONAL SERVIC	0	10,663	80,000	5,910	80,000
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-52-2201	VEHICLE MAINTENANCE	0	0	1,500	1,076	2,200
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-52-2208	COMPUTER MAINT. AGREEMNTS	368,312	518,482	600,000	323,230	675,000
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-52-3102	AUTO,TRK,EQ-INSURANCE	1,179	1,319	1,400	0	1,400
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-52-3103	PROF/GEN/LAW LIAB/INSURANCE	2,635	3,741	4,000	0	4,000
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-52-3201	TELEPHONE	7,473	6,035	8,000	3,126	8,000
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-52-3701	PER DIEM & TRAVEL	0	1,040	6,000	974	6,000
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-52-3702	TRAINING SCHOOLS & SEMINARS	0	4,008	15,000	2,102	15,000
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-53-1101	OFFICE SUPPLIES	1,873	862	2,500	243	2,500
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-53-1102	OPERATING SUPPLIES	5,499	14,078	17,000	8,549	20,000
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-53-1104	POSTAGE	0	0	350	29	350
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-53-1270	GAS & DIESEL FUEL	659	984	2,000	662	3,000
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-51-1100	SALARIES	432,274	659,058	663,541	388,476	810,884
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-51-1101	RAISES	0	0	33,177	0	0
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-51-2101	MEDICAL/LIFE INSURANCE	3,647	5,472	4,679	3,174	8,297
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-51-2102	HEALTH INSURANCE	102,196	132,280	164,426	68,678	155,981
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-51-2200	PAYROLL TAXES	32,302	49,250	53,299	28,992	62,033
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-51-2401	RETIREMENT	22,070	50,955	41,803	30,982	48,654
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-51-2600	UNEMPLOYMENT	312	380	410	0	494
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-51-2700	WORKMEN'S COMPENSATION	825	1,071	1,254	701	122
GENERAL FUND	100	136	Information Technology Services	100-136-000000-1535-58-1200	CAPITAL LEASE PRINCIPAL	3,650	14,803	17,621	8,810	24,238
136 TOTAL										1,928,153

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-52-1202	ATTORNEY & PROFESSIONAL SERVIC	32,932	34,335	48,000	14,826	51,000
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-52-2208	COMPUTER MAINT. AGREEMNTS	-4,167	51,975	62,700	28,350	67,695
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-52-3103	PROF/GEN/LAW LIAB/INSURANCE	992	996	1,000	0	1,000
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-52-3701	PER DIEM & TRAVEL	0	4,200	3,000	4,811	5,000
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-52-3702	TRAINING SCHOOLS & SEMINARS	3,404	4,234	10,000	5,235	10,000
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-52-3705	MEMBERSHIP DUES	0	0	1,000	120	1,000
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-53-1101	OFFICE SUPPLIES	0	2,338	2,800	1,495	2,800
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-53-1102	OPERATING SUPPLIES	0	0	0	0	5,000
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-53-1103	JANITORIAL SUPPLIES	0	0	750	0	750
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-53-1104	POSTAGE	0	0	200	0	200
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-53-1270	GAS & DIESEL FUEL	0	0	0	0	500
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-53-1402	PRINTING & PUBLICATIONS	0	0	500	0	500
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-51-1100	SALARIES	142,086	169,341	176,691	77,824	206,460
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-51-1101	RAISES	0	0	8,835	0	0
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-51-2101	MEDICAL/LIFE INSURANCE	1,236	1,592	1,430	457	2,553
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-51-2102	HEALTH INSURANCE	46,406	52,449	52,749	17,015	68,056
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-51-2200	PAYROLL TAXES	10,252	12,136	14,193	5,579	15,795
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-51-2401	RETIREMENT	8,234	13,212	11,132	4,411	12,388
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-51-2600	UNEMPLOYMENT	114	114	137	38	149
GENERAL FUND	100	225	Geographic Information Services	100-225-000000-7403-51-2700	WORKMEN'S COMPENSATION	282	307	334	140	31
225 TOTAL										450,877

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SPECIAL TAX DISTRICT FUNI	270	001	Special Tax District	270-001-000000-3510-270-61-1013	OPERATING XFER OUT (STORMWATER)	80,000	32,000	3,126,000	601,000	1,608,284
SPECIAL TAX DISTRICT FUNI	270	001	Special Tax District	270-001-000000-3510-270-61-1014	OPERATING XFER OUT (TSPLOST)	0	0	4,000,000	0	0
001 TOTAL										1,608,284

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SANITATION	540	023	Sanitation	540-023-000000-4310-52-1105	MONITORING	18,427	17,377	18,000	6,501	18,000
SANITATION	540	023	Sanitation	540-023-000000-4310-52-1309	SOLID WASTE COLL.-CURBSIDE	4,952,208	5,167,047	4,870,000	2,646,819	5,350,000
SANITATION	540	023	Sanitation	540-023-000000-4310-52-2210	STORM RELATED EXPENSES	0	2,004,058	0	0	0
SANITATION	540	023	Sanitation	540-023-000000-4310-52-3101	PROPERTY INSURANCE	1,007	1,030	1,100	0	1,800
SANITATION	540	023	Sanitation	540-023-000000-4310-52-3102	AUTO,TRK,EQ-INSURANCE	3,536	3,958	4,000	0	0
SANITATION	540	023	Sanitation	540-023-000000-4310-52-3103	PROF/GEN/LAW LIAB/INSURANCE	528	541	600	0	600
SANITATION	540	023	Sanitation	540-023-000000-4310-52-3201	TELEPHONE	2,291	3,974	4,200	1,727	4,200
SANITATION	540	023	Sanitation	540-023-000000-4310-51-1100	SALARIES	36,723	83,920	41,600	14,763	45,058
SANITATION	540	023	Sanitation	540-023-000000-4310-51-1101	RAISES	0	0	2,080	0	0
SANITATION	540	023	Sanitation	540-023-000000-4310-51-2101	MEDICAL/LIFE INSURANCE	329	665	520	178	851
SANITATION	540	023	Sanitation	540-023-000000-4310-51-2102	HEALTH INSURANCE	17,556	12,168	1,525	1,041	13,157
SANITATION	540	023	Sanitation	540-023-000000-4310-51-2200	PAYROLL TAXES	2,511	6,466	3,342	1,128	3,447
SANITATION	540	023	Sanitation	540-023-000000-4310-51-2401	RETIREMENT	1,774	4,002	2,621	1,111	2,704
SANITATION	540	023	Sanitation	540-023-000000-4310-51-2600	UNEMPLOYMENT	35	76	46	0	50
SANITATION	540	023	Sanitation	540-023-000000-4310-51-2700	WORKMEN'S COMPENSATION	214	791	79	62	7
023 TOTAL										5,439,874

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-1101	CONSULTANT	45,265	27,710	20,000	11,900	200,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-1209	ENGINEERING SERVICES	348,619	208,746	200,000	31,551	200,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-2201-1	VEHICLE MAINTENANCE	0	0	10,000	4,779	15,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-2208	COMPUTER MAINT. AGREEMNTS	125,497	56,996	90,000	32,669	90,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-2321	OPERATING LEASES/RENTAL COPIER	259	790	1,300	71	2,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3101	PROPERTY INSURANCE	558	554	600	0	1,400
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3102	AUTO,TRK,EQ-INSURANCE	11,786	15,832	0	0	0
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3102-1	AUTO, TRK, EQ - INSURANCE	0	0	16,000	0	16,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3103	PROF/GEN/LAW LIAB/INSURANCE	5,081	5,013	0	0	0
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3103-1	PROF/GEN/LAW LIABINSURAN	0	0	5,100	0	5,100
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3201	TELEPHONE	17,428	15,058	14,000	6,608	14,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3301	ADVERTISEMENT	8,191	2,725	0	740	0
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3301-1	ADVERTISEMENT	0	0	10,000	0	10,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3701	PER DIEM & TRAVEL	7,577	10,218	10,000	3,472	10,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3702	TRAINING SCHOOLS & SEMINARS	42,702	32,529	16,000	11,327	18,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-52-3705	MEMBERSHIP DUES	1,996	472	3,000	180	4,500
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-53-1101	OFFICE SUPPLIES	8,745	4,836	11,200	1,058	11,200
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-53-1102	OPERATING SUPPLIES	29,084	17,557	18,400	706	18,400
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-53-1104	POSTAGE	2,244	1,500	2,500	387	3,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-53-1270	GAS & DIESEL FUEL	28,559	27,707	20,000	9,300	28,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-53-1402	PRINTING & PUBLICATIONS	1,165	113	1,000	4,416	1,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-53-1701	UNIFORMS	3,742	0	0	2,035	0
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-53-1701-1	UNIFORMS	0	0	5,000	-12	5,000
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-51-1100-1	SALARIES	0	0	772,867	352,769	772,868
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-51-1101-1	RAISES	0	0	38,643	0	0
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-51-2101-1	MEDICAL/LIFE INSURANCE	0	0	6,758	2,923	6,758
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-51-2102-1	HEALTH INSURANCE	0	0	141,857	46,342	141,858
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-51-2200-1	PAYROLL TAXES	0	0	62,081	26,385	62,081
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-51-2401-1	RETIREMENT	0	0	44,885	22,684	44,886
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-51-2600-1	UNEMPLOYMENT	0	0	958	76	958
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-51-2700-1	WORKMEN'S COMPENSATION	0	0	2,687	3,001	2,687
BUILDING INSPECT & ZONII	272	024	Development Services	272-024-000000-7401-58-1200	CAPITAL LEASE PRINCIPAL	47,148	106,319	107,861	46,904	94,545
024 TOTAL										1,779,241

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-52-1101-1	CONTRACTED SERVICES	1,327,125	1,380,210	1,435,418	717,709	1,582,189
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-52-1102	APPEAL BOARD	20,460	58,940	25,200	0	0
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-52-1211	FILL / HAULING WORK / MOWING	215,741	220,131	292,100	151,854	292,100
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-52-1306	PEST CONTROL	240	240	450	120	450
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-52-2201	VEHICLE MAINTENANCE	484,718	320,597	285,000	243,834	500,000
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-52-2202	R&M - GENERAL(BUILDING)	1,417	0	10,000	919	10,000
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-52-2203	R&M - GENERAL(EQUIPMENT)	32,304	8,076	32,500	2,496	32,500
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-52-3102	AUTO,TRK,EQ-INSURANCE	39,607	40,739	41,000	0	41,000
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-53-1102	OPERATING SUPPLIES	343,075	457,277	295,000	295,738	360,000
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-53-1210	UTILITIES	25,558	23,882	30,000	13,921	32,000
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-53-1240	DISPOSAL ROLLOFFS	3,612	4,802	5,000	2,190	6,500
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-53-1270	GAS & DIESEL FUEL	220,342	122,304	220,000	92,002	200,000
SPECIAL TAX DISTRICT FUNI	270	025	Public Works	270-025-000000-4205-58-1200	CAPITAL LEASE PRINCIPAL	55,251	95,205	95,205	47,603	100,255
025 TOTAL										3,156,994

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-1306	PEST CONTROL	1,020	928	1,500	510	1,500
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-2201	VEHICLE MAINTENANCE	4,379	2,642	3,500	3,277	6,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-2202	R&M - GENERAL(BUILDING)	68,131	53,086	70,000	32,876	70,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-2203	R&M - GENERAL(EQUIPMENT)	514	496	2,000	745	2,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-2208	COMPUTER MAINT. AGREEMNTS	14,208	17,538	14,000	9,248	14,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-2321	OPERATING LEASES/RENTAL COPIER	572	615	0	87	0
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3101	PROPERTY INSURANCE	18,048	17,915	19,000	0	19,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3102	AUTO,TRK,EQ-INSURANCE	11,896	8,022	9,000	0	9,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3103	PROF/GEN/LAW LIAB/INSURANCE	3,249	4,034	5,000	0	5,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3201	TELEPHONE	10,629	10,945	10,500	5,258	10,500
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3301	ADVERTISEMENT	3,750	2,568	3,000	0	3,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3608	OFFICIALS ASSOC FEES	106,046	94,324	140,000	36,982	142,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3701	PER DIEM & TRAVEL	4,580	8,023	8,000	3,815	8,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3702	TRAINING SCHOOLS & SEMINARS	30	2,371	7,500	705	7,500
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3705	MEMBERSHIP DUES	1,140	1,185	2,500	1,000	3,500
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-52-3916	BANK CHARGES	1,534	2,559	1,000	1,677	1,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1101	OFFICE SUPPLIES	2,232	1,114	3,500	1,401	3,500
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1102	OPERATING SUPPLIES	239,423	240,745	330,000	120,226	346,500
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1103	JANITORIAL SUPPLIES	3,383	482	2,000	800	2,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1104	POSTAGE	21	54	300	58	300
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1118	PLANTERS WIFI GRANT	7,144	16,269	14,000	7,850	14,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1210	UTILITIES	249,633	253,726	230,000	134,015	300,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1240	DISPOSAL ROLLOFFS	15,440	13,282	15,000	7,964	15,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1270	GAS & DIESEL FUEL	6,693	5,328	7,000	2,011	10,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-53-1301	GROCERIES	88,879	96,533	70,000	38,559	105,000
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-51-1100	SALARIES	596,969	679,321	718,264	366,278	813,396
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-51-1101	RAISES	0	0	35,785	0	0
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-51-2101	MEDICAL/LIFE INSURANCE	4,139	5,133	7,018	2,383	10,212
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-51-2102	HEALTH INSURANCE	178,611	162,954	176,730	65,077	183,459
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-51-2200	PAYROLL TAXES	43,807	50,363	57,685	27,148	62,225
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-51-2401	RETIREMENT	25,808	39,523	45,243	20,881	41,142
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-51-2600	UNEMPLOYMENT	1,001	1,030	638	451	692
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-51-2700	WORKMEN'S COMPENSATION	11,007	10,191	13,422	6,315	1,159
SPECIAL TAX DISTRICT FUNI	270	029	Sports & Recreation Services	270-029-000000-6110-58-1200	CAPITAL LEASE PRINCIPAL	21,995	27,676	27,193	20,134	48,635
029 TOTAL										2,259,220

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-1101	CONSULTANT	22,097	176,812	30,000	13,673	20,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-2140	LAWN CARE	5,400	0	10,000	0	14,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-2201	VEHICLE MAINTENANCE	45,899	37,617	20,000	15,011	30,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-2202	R&M - GENERAL(BUILDING)	2,668	3,741	2,000	617	3,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-2203	R&M - GENERAL(EQUIPMENT)	10,651	4,562	8,000	1,209	6,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-2204	R&M - GENERAL(GROUNDS)	13,337	58,207	12,000	4,678	12,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-3102	AUTO,TRK,EQ-INSURANCE	19,189	18,792	20,000	0	20,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-3103	PROF/GEN/LAW LIAB/INSURANCE	2,591	3,010	4,500	0	4,500
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-3201	TELEPHONE	1,089	2,434	2,000	1,370	2,450
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-3701	PER DIEM & TRAVEL	0	681	3,000	1,763	3,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-52-3702	TRAINING SCHOOLS & SEMINARS	0	570	4,500	2,971	4,500
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-53-1101	OFFICE SUPPLIES	583	2,448	1,000	3	1,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-53-1102	OPERATING SUPPLIES	99,207	82,686	125,000	53,361	150,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-53-1103	JANITORIAL SUPPLIES	3,165	6,174	8,000	454	12,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-53-1270	GAS & DIESEL FUEL	40,539	36,788	35,000	18,409	55,000
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-53-1701	UNIFORMS	1,035	0	3,000	1,312	3,500
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-1100	SALARIES	442,899	503,381	554,588	290,152	692,353
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-1101	RAISES	0	0	27,609	0	0
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-1300	OVERTIME	167	442	21,040	690	20,215
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-2101	MEDICAL/LIFE INSURANCE	3,134	3,847	5,198	2,374	9,148
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-2102	HEALTH INSURANCE	111,014	132,093	143,412	55,396	143,970
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-2200	PAYROLL TAXES	32,573	36,685	46,148	21,168	54,512
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-2401	RETIREMENT	20,235	30,561	33,619	20,121	39,839
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-2600	UNEMPLOYMENT	634	474	547	56	643
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-51-2700	WORKMEN'S COMPENSATION	8,726	8,265	10,738	5,254	1,076
SPECIAL TAX DISTRICT FUNI	270	030	Parks & Landscapes Services	270-030-000000-6220-58-1200	CAPITAL LEASE PRINCIPAL	35,961	68,299	79,570	43,382	99,342
030 TOTAL										1,402,048

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SENIOR CITIZENS ACTIVITY	273	032	Senior Citizen Services	273-032-000000-5520-53-1105	OTHER SUPPLIES	6,020	6,719	0	411	0
032 TOTAL										0

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-2201	VEHICLE MAINTENANCE	1,075	2,181	1,000	0	2,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-2202	R&M - GENERAL(BUILDING)	3,264	2,432	5,000	583	5,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-2202-1	R&M Batteries	0	12,186	12,500	0	12,500
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-2208	COMPUTER MAINT. AGREEMNTS	102,408	87,732	96,000	46,615	108,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-2321	OPERATING LEASES/RENTAL COPIER	133	223	0	50	0
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-3102	AUTO,TRK,EQ-INSURANCE	1,179	1,319	1,400	0	2,800
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-3103	PROF/GEN/LAW LIAB/INSURANCE	12,677	13,748	14,000	0	14,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-3201	TELEPHONE	112,142	97,771	110,500	47,319	160,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-3205	UTILITIES	0	0	26,000	15,133	0
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-3701	PER DIEM & TRAVEL	2,669	4,674	4,000	806	5,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-3702	TRAINING SCHOOLS & SEMINARS	7,865	8,448	15,000	3,033	16,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-3705	MEMBERSHIP DUES	312	324	450	0	450
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-52-3706	RECRUITMENT & RETENTION	1,964	2,389	2,500	0	3,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-53-1102	OPERATING SUPPLIES	6,257	11,404	13,000	3,398	13,500
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-53-1210	UTILITIES	29,656	26,121	0	0	34,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-53-1270	GAS & DIESEL FUEL	1,618	1,184	1,900	605	2,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-53-1701	UNIFORMS	1,179	2,326	2,000	965	5,000
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-1100	SALARIES	840,724	974,451	1,069,307	540,295	1,263,091
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-1101	RAISES	0	0	53,465	0	0
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-1300	OVERTIME	95,929	116,912	119,115	53,977	121,021
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-2101	MEDICAL/LIFE INSURANCE	7,401	8,628	11,826	4,757	20,210
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-2102	HEALTH INSURANCE	264,239	290,825	356,799	146,771	314,257
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-2200	PAYROLL TAXES	67,851	78,283	95,004	42,618	105,885
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-2401	RETIREMENT	47,544	67,751	74,513	36,853	83,047
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-2600	UNEMPLOYMENT	836	1,136	1,049	37	1,186
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-51-2700	WORKMEN'S COMPENSATION	2,198	1,872	2,235	1,070	208
EMERGENCY 911 FUND	215	035	Emergency Communication Services	215-035-000000-3800-58-1201	CAPITAL LEASE PRINCIPAL	2,701	2,907	3,017	1,318	2,711
035 TOTAL										2,294,866

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
FEDERAL DRUG FUND	210	036	Federal Condemnation	210-036-000000-3305-53-1102	OPERATING SUPPLIES	0	25,647	50,000	0	50,000
036 TOTAL										50,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
DEBT SERVICE FUND	431	042	Debt Service	431-042-000000-8001-58-1200	CAPITAL LEASE PRINCIPAL	9,367,000	9,511,000	20,113,000	10,448,285	0
DEBT SERVICE FUND	431	042	Debt Service	431-042-000000-8001-58-2200	CAPITAL LEASE INTEREST	484,409	368,804	2,989,771	1,625,264	0
042 TOTAL										0

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-1306	PEST CONTROL	2,862	2,663	3,000	1,600	3,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-2201	VEHICLE MAINTENANCE	238,099	175,287	200,000	99,021	345,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-2202	R&M - GENERAL(BUILDING)	107,830	49,122	60,000	12,145	65,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-2203	R&M - GENERAL(EQUIPMENT)	15,166	5,989	23,000	2,901	25,500
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-2205	VEHICLE ACCIDENT	18,496	21,204	26,000	18,169	26,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-2206	VEHICLE ACCIDENT	0	5,000	0	5,976	0
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-2208	COMPUTER MAINT. AGREEMNTS	3,360	3,080	16,000	3,473	24,500
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-2321	OPERATING LEASES/RENTAL COPIER	44	138	200	12	200
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3101	PROPERTY INSURANCE	19,399	19,854	22,000	0	22,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3102	AUTO,TRK,EQ-INSURANCE	68,352	69,574	75,000	0	75,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3103	PROF/GEN/LAW LIAB/INSURANCE	34,821	38,160	35,000	5,875	35,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3201	TELEPHONE	39,804	33,857	37,000	15,622	39,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3202-1	CABLE FAULKVIL FIRE STATION	1,192	1,274	1,500	631	1,500
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3301	ADVERTISEMENT	4,082	3,952	4,500	1,582	6,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3700	PUBLIC FIRE & LIFE SAFETY EDUC	1,675	2,876	3,000	1,556	5,500
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3701	PER DIEM & TRAVEL	8,932	12,888	20,000	5,935	25,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3702	TRAINING SCHOOLS & SEMINARS	8,330	20,353	40,000	7,556	52,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3703	RECRUITMENT & RETENTION BENEFI	30,449	28,335	38,000	12,357	41,500
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3705	MEMBERSHIP DUES	108	158	125	0	125
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3901	OTHER PURCHASED SERVICES	7,165	5,207	12,500	12,163	12,500
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-52-3915	BACKGROUND CHECKS	649	686	700	259	1,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-53-1101	OFFICE SUPPLIES	8,891	6,073	7,500	2,768	8,750
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-53-1102	OPERATING SUPPLIES	62,074	39,318	58,000	16,276	377,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-53-1104	POSTAGE	814	264	500	35	500
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-53-1210	UTILITIES	75,711	88,535	75,000	42,841	105,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-53-1270	GAS & DIESEL FUEL	120,364	100,515	120,000	40,994	192,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-53-1701	UNIFORMS	36,791	23,024	40,000	17,767	50,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3520-52-3612	GEORGIA FORESTRY COMMISSION FI	22,119	19,964	22,000	10,890	22,000
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-1100	SALARIES	3,941,598	4,387,030	4,772,922	2,361,641	5,835,913
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-1101	RAISES	0	0	171,322	0	0
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-1300	OVERTIME	347,421	396,756	311,545	227,472	325,850
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-2101	MEDICAL/LIFE INSURANCE	31,274	38,287	42,107	20,081	73,605
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-2102	HEALTH INSURANCE	1,061,437	1,215,090	1,438,172	619,247	1,433,158
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-2200	PAYROLL TAXES	315,406	347,139	402,068	186,963	471,375
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-2401	RETIREMENT	209,392	333,963	309,244	183,568	350,244
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-2600	UNEMPLOYMENT	3,358	3,442	4,150	282	4,891
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-51-2700	WORKMEN'S COMPENSATION	71,330	71,211	88,297	40,882	9,146
FIRE DEPARTMENT	271	055	Fire & Rescue Services	271-055-000000-3510-58-1200	CAPITAL LEASE PRINCIPAL	80,768	158,249	158,113	78,824	161,964
055 TOTAL										10,226,721

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-1101	CONSULTANT	20,460	39,498	30,600	0	31,824
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-1101-1	CONTRACTED SERVICES	330,275	343,486	357,225	178,613	375,086
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-1105	MONITORING	26,793	155,115	10,000	1,287	10,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-1115	REPAIRS PLANT EQUIP	169,717	67,758	135,000	50,886	215,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-2201	VEHICLE MAINTENANCE	43,470	16,548	20,000	0	20,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-2201-1	VEHICLE MAINTENANCE	0	0	2,000	1,964	2,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-3101	PROPERTY INSURANCE	23,497	21,762	22,000	0	22,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-3102	AUTO,TRK,EQ-INSURANCE	3,536	2,639	3,000	0	3,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-52-3201	TELEPHONE	2,072	3,764	2,500	2,003	5,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-53-1102	OPERATING SUPPLIES	221,082	256,295	235,000	156,038	250,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-53-1210	UTILITIES	130,998	128,901	135,000	65,821	148,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-53-1240	DISPOSAL ROLLOFFS	93,750	95,603	95,000	49,468	120,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-53-1270	GAS & DIESEL FUEL	11,400	6,402	15,000	1,152	2,000
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-58-1200	CAPITAL LEASE PRINCIPAL	0	16,864	16,864	12,612	33,728
WATER & SEWER OPERATI	505	061	Wastewater Treatment Plant	505-061-000000-4320-58-2000	2017 IDA BOND INTEREST	230,427	0	792,732	84,158	793,918
			061 TOTAL							2,031,556

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-1101	CONSULTANT	0	74,391	0	0	50,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-1101-1	CONTRACTED SERVICES	554,625	576,810	599,882	300,821	629,876
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-1105	MONITORING	228,365	182,008	75,000	67,051	90,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-1316	WATER TIER 1	784,781	788,717	775,000	465,762	775,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-1317	ECP WATER	715,423	1,223,661	1,300,000	682,849	1,300,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-1318	WATER FLUSHING	95,824	120,975	80,000	56,015	80,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-1323	WATER TESTING	12,353	12,238	13,000	1,390	14,500
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-2201-1	VEHICLE MAINTENANCE	0	0	18,000	9,866	20,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-2203	R&M - GENERAL(EQUIPMENT)	180,417	340,113	175,000	124,536	662,500
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-2208	COMPUTER MAINT. AGREEMNTS	1,583	2,090	2,500	0	2,500
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-52-3201	TELEPHONE	6,278	6,125	6,500	2,965	9,500
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-53-1102	OPERATING SUPPLIES	239,447	262,342	200,000	114,075	215,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-53-1102-3	OPERATING LINE MAINT	17,084	3,813	60,000	1,280	67,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-53-1102-5	OPERATING WATER METERS	324,806	307,950	600,000	40,260	600,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-53-1102-6	OPERATING COMM METERS	0	91,070	90,000	0	90,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-53-1104	POSTAGE	16,766	18,634	25,000	10,150	25,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-53-1210	UTILITIES	146,840	170,161	140,000	101,851	210,000
WATER & SEWER OPERATI	505	105	Water & Sewer Operating	505-105-000000-4441-58-2000	2017 IDA BOND INTEREST	354,555	0	1,219,769	129,494	1,232,309
105 TOTAL										6,073,185

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
DRUG ABUSE & TREATMEN	204	153	Drug Abuse Treatment & Education	204-153-000000-3451-52-1101	CONSULTANT	0	0	10,400	0	10,400
DRUG ABUSE & TREATMEN	204	153	Drug Abuse Treatment & Education	204-153-000000-3451-52-1102	APPEAL BOARD	0	0	2,500	0	2,500
DRUG ABUSE & TREATMEN	204	153	Drug Abuse Treatment & Education	204-153-000000-3451-52-3301	ADVERTISEMENT	0	0	5,000	0	5,000
153 TOTAL										17,900

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SHERIFF SPECIAL REVENUE	219	219	Sheriff Special Revenue	219-219-000000-3311-52-3900	OTHER PURCHASED SERVICES	0	0	0	0	1,310,000
219 TOTAL										1,310,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
LANDFILL FUND	545	223	Dry Waste & Recycling Center	545-223-000000-4310-52-1314	SOLID WASTE COLL.-LANDFILL	82,318	68,161	75,000	35,041	75,000
LANDFILL FUND	545	223	Dry Waste & Recycling Center	545-223-000000-4310-52-2202	R&M - GENERAL(BUILDING)	0	28,321	2,500	0	2,500
LANDFILL FUND	545	223	Dry Waste & Recycling Center	545-223-000000-4310-52-3201	TELEPHONE	0	324	500	149	500
LANDFILL FUND	545	223	Dry Waste & Recycling Center	545-223-000000-4310-53-1102	OPERATING SUPPLIES	762	3,998	1,000	1,999	5,000
LANDFILL FUND	545	223	Dry Waste & Recycling Center	545-223-000000-4310-53-1210	UTILITIES	12,177	10,673	12,500	5,255	12,000
223 TOTAL										95,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
JUVENILE SERVICES FUND	230	230	Juvenile Services	230-230-000000-3460-52-3900	OTHER PURCHASED SERVICES	0	0	2,500	0	3,500
230 TOTAL										3,500

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
STATE DRUG FUND	211	236	State Condemnation	211-236-000000-3306-53-1102	OPERATING SUPPLIES	0	0	50,000	28,080	50,000
236 TOTAL										50,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
COUNTY JAIL	240	240	County Jail	240-240-000000-3327-52-3900	OTHER PURCHASED SERVICES	0	0	0	0	100,060
240 TOTAL										100,060

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
PRISON COMMISSARY FUN	245	245	Prison Commissary	245-245-000000-3420-52-3901	OTHER PURCHASED SERVICES	304,980	0	350,000	0	350,000
245 TOTAL										350,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
UNREIMBURSED MEDICAL	260	260	Unreimbursed Medical Care	260-260-000000-5171-52-1212	MEDICAL SERVICES	0	0	0	0	1,000,000
UNREIMBURSED MEDICAL	260	260	Unreimbursed Medical Care	260-260-000000-5171-57-2002	PAYMENTS TO OTHER AGENCIES	0	0	0	0	226,358
260 TOTAL										1,226,358

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
BB&T HOSPITAL INDIGENT	274	274	Hospital Indigent	274-274-000000-5110-57-1003	INTERGOVERNMENTAL	0	0	0	0	3,600,000
BB&T HOSPITAL INDIGENT	274	274	Hospital Indigent	274-274-000000-5110-57-2015	TRANSPORTATION	3,548,890	3,571,015	3,600,000	2,081,522	0
BB&T HOSPITAL INDIGENT	274	274	Hospital Indigent	274-274-000000-5110-274-61-1002	OPERATING XFER OUT (FIRE)	0	0	4,300,000	0	0
274 TOTAL										3,600,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
HOTEL MOTEL	276	276	Hotel/Motel Tax	276-276-000000-7520-57-2000	HOTEL/MOTEL TAX DISBURSEMENTS	42,618	38,706	55,000	15,765	55,000
276 TOTAL										55,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
EFFINGHAM GATEWAY SSD	277	277	Effingham Gateway SSD	277-277-000000-4201-52-1101	CONSULTANT	0	0	0	0	700,000
277 TOTAL										700,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
RESEARCH FOREST SSD	278	278	Research Forest SSD	278-278-000000-4202-52-1101	CONSULTANT	0	0	0	0	210,000
278 TOTAL										210,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
INTERSTATE-16 SSD	279	279	Interstate-16 SSD	279-279-000000-4203-52-1101	CONSULTANT	0	0	0	0	200,000
279 TOTAL										200,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
TREE ORDINANCE FUND	289	289	Tree Ordinance Fund	289-289-000000-7141-53-1102	OPERATING SUPPLIES	0	0	0	0	25,000
289 TOTAL										25,000

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SPLOST	321	321	SPLOST 2021	321-321-000000-1500-58-1200	CAPITAL LEASE PRINCIPAL	0	0	320,000	0	0
SPLOST	321	321	SPLOST 2021	321-321-000000-1500-58-2200	CAPITAL LEASE INTEREST	0	0	67,932	33,966	0
SPLOST	321	321	SPLOST 2021	321-321-000000-9000-58-1200	CAPITAL LEASE PRINCIPAL	0	0	0	0	388,020
321 TOTAL										388,020

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SPLOST 2021	322	322	SPLOST 2021	322-322-000000-9000-57-1000	PMTS TO CITIES	3,522,463	3,082,901	0	0	3,671,174
SPLOST 2021	322	322	SPLOST 2021	322-322-000000-9000-57-1001	PMTS TO CITIES	0	0	3,678,735	1,420,301	0
SPLOST 2021	322	322	SPLOST 2021	322-322-000000-9000-322-61-1001	OPERATING XFER OUT (DEBT SERVI	2,667,461	2,666,485	2,667,004	97,002	0
SPLOST 2021	322	322	SPLOST 2021	322-322-000000-9000-58-1200	CAPITAL LEASE PRINCIPAL	0	0	0	0	2,665,943
322 TOTAL										6,337,117

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
TSPLOST 2021	335	335	TSPLOST 2020	335-335-000000-4206-335-61-1000	OPERATING XFER OUT (DEBT SERVI	7,183,949	7,213,320	7,247,017	28,508	0
335 TOTAL										
										0

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
TSPLOST 2023	337	337	TSPLOST 2023	337-337-000000-4209-337-61-1000	OPERATING XFER OUT (DEBT SERVI	0	0	13,188,750	11,948,039	0
TSPLOST 2023	337	337	TSPLOST 2023	337-337-000000-4209-58-1200	CAPITAL LEASE PRINCIPAL	0	0	0	0	13,675,375
337 TOTAL										13,675,375

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
STORMWATER UTILITY FUN	560	560	Stormwater	560-560-000000-4910-52-1101	CONSULTANT	48,800	129,965	200,000	34,997	158,284
560 TOTAL										158,284

Funds Name	Funds	Departments	Departments Name	Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	2027 Proposed
SELF-FUNDED INSURANCE	600	600	Self-funded Insurance	600-600-000000-1541-52-1100	ADMIN FEES	174,830	168,120	0	105,360	0
SELF-FUNDED INSURANCE	600	600	Self-funded Insurance	600-600-000000-1541-52-1200	CLAIMS	6,459,338	7,543,071	7,552,933	3,413,097	8,000,000
SELF-FUNDED INSURANCE	600	600	Self-funded Insurance	600-600-000000-1541-52-3100	STOP LOSS INSURANCE	1,280,643	897,122	0	587,305	0
SELF-FUNDED INSURANCE	600	600	Self-funded Insurance	600-600-000000-1541-52-3200	GENE THERAPY	4,939	4,187	0	5,926	0
600 TOTAL										8,000,000

EFFINGHAM COUNTY, GEORGIA
BOARD OF COMMISSIONERS

FY27 REVENUES

Fiscal Year July 1, 2026 through June 30, 2027

Budget Draft
First Reading

June 2, 2026

Funds Name	Funds Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	Period 1 Proposed
GENERAL FUND	100 100-000-000000-0000-100-39-2101	SALE OF SURPLUS	-	-	50,000	-	100,000
GENERAL FUND	100 100-000-000000-0000-31-1100	PROPERTY TAX CURRENT	16,239,017	19,805,582	22,489,567	16,510,882	31,512,801
GENERAL FUND	100 100-000-000000-0000-31-1101	ALLOWANCE FOR UNCOLLCTD PROP TAX	-	-	(457,712)	-	(641,491)
GENERAL FUND	100 100-000-000000-0000-31-1102	GATEWAY SSD	290,390	718,639	-	586,026	-
GENERAL FUND	100 100-000-000000-0000-31-1103	RESEARCH FOREST SSD	107,093	195,336	-	165,176	-
GENERAL FUND	100 100-000-000000-0000-31-1104	INTERSTATE 16 SSD	89,460	182,041	-	115,368	-
GENERAL FUND	100 100-000-000000-0000-31-1120	TIMBER TAX	36,247	20,983	35,135	4,479	49,841
GENERAL FUND	100 100-000-000000-0000-31-1190	HEAVY EQUIPMENT	1,351	287	22,899	123	32,484
GENERAL FUND	100 100-000-000000-0000-31-1200	PRIOR	464,683	428,997	450,000	157,220	450,000
GENERAL FUND	100 100-000-000000-0000-31-1310	MOTOR VEHICLES	216,742	213,178	138,728	54,844	196,796
GENERAL FUND	100 100-000-000000-0000-31-1311	TAVT - NEW MOTOR VECH TAX	5,551,768	4,769,247	5,520,000	2,432,068	6,000,000
GENERAL FUND	100 100-000-000000-0000-31-1320	MOBILE HOMES	166,880	155,329	199,266	15,540	282,673
GENERAL FUND	100 100-000-000000-0000-31-1350	RAILROAD EQUIPMENT	29,352	32,027	32,000	32,408	58,000
GENERAL FUND	100 100-000-000000-0000-31-1601	REAL ESTATE TRANSFER	335,416	198,280	312,000	122,813	264,001
GENERAL FUND	100 100-000-000000-0000-31-1800	ENERGY EXCISE TAX - SPLOST POR	(245,549)	(259,168)	(245,000)	(133,973)	(320,000)
GENERAL FUND	100 100-000-000000-0000-31-1800-1	ENERGY EXCISE TAX - GA POWER	476,189	509,359	600,000	267,525	600,000
GENERAL FUND	100 100-000-000000-0000-31-1800-4	ENERGY EXCISE TAX - SCANA-DOMI	177,010	216,040	156,000	104,565	220,000
GENERAL FUND	100 100-000-000000-0000-31-1800-6	ENERGY EXCISE TAX - COLONIAL O	10,546	7,624	10,000	3,226	10,000
GENERAL FUND	100 100-000-000000-0000-31-3100	SALES TAX (LOCAL)	12,407,784	10,775,531	12,868,771	5,028,104	12,846,116
GENERAL FUND	100 100-000-000000-0000-31-4202	BEER&WINE - EMPIRE DISTRIBUTOR	199	343	400	57	400
GENERAL FUND	100 100-000-000000-0000-31-4204	BEER&WINE - CROWN DISTRIBUTORS	194	243	200	83	300
GENERAL FUND	100 100-000-000000-0000-31-4206	BEER&WINE - SOUTHERN EAGLE	126,454	113,726	108,000	49,944	120,000
GENERAL FUND	100 100-000-000000-0000-31-4208	BEER&WINE - NATIONAL DISTRIB	12,351	14,228	11,000	1,850	12,000
GENERAL FUND	100 100-000-000000-0000-31-4210	BEER&WINE - SAVANNAH DISTRIB	23,726	21,846	22,000	10,708	25,000
GENERAL FUND	100 100-000-000000-0000-31-4212	BEER&WINE - UNITED DISTRIBUTOR	62,360	54,501	55,000	24,863	60,000
GENERAL FUND	100 100-000-000000-0000-31-4214	BEER&WINE - BUTTERDUCKS WINERY	3,382	2,443	3,500	1,103	3,500
GENERAL FUND	100 100-000-000000-0000-31-6100	BUS LIC FEES/OCCUPAT TAX	69,858	70,045	100,000	26,115	100,000
GENERAL FUND	100 100-000-000000-0000-31-6100-1	BUSINESS LICENSE ADMIN FEE	2,125	-	7,000	-	-
GENERAL FUND	100 100-000-000000-0000-31-6150	BANK OF AMERICA BUSINESS LICEN	16,124	15,659	15,000	-	17,000
GENERAL FUND	100 100-000-000000-0000-31-6153	FIRST CHATHAM BANK BUSINESS LI	-	-	-	-	26,000
GENERAL FUND	100 100-000-000000-0000-31-6156	AMERIS BANK BUSINESS LICENSE	14,401	11,104	12,000	-	12,000
GENERAL FUND	100 100-000-000000-0000-31-6165	BANK LIC. FIRST CHATHAM	22,900	24,467	21,000	-	25,000
GENERAL FUND	100 100-000-000000-0000-31-6170	BANK LIC. QUEENSBOROUGH BANK	6,391	6,650	6,500	-	7,600
GENERAL FUND	100 100-000-000000-0000-31-6175	BANK LIC. NEWINGTON BANK	9,530	10,773	9,000	-	18,000
GENERAL FUND	100 100-000-000000-0000-31-9500	FIFA'S and PENALTIES	500,007	449,610	500,000	154,132	520,000
GENERAL FUND	100 100-000-000000-0000-31-9501	FIFAs - COURT	29,467	2,661	3,000	-	3,000
GENERAL FUND	100 100-000-000000-0000-32-1100	BEVERAGE LICENSES	41,830	53,245	41,000	43,295	48,000
GENERAL FUND	100 100-000-000000-0000-33-1110	AoA NSIP (STATE) HOME DLVRD ME	-	-	27,000	-	20,000
GENERAL FUND	100 100-000-000000-0000-33-1111	TITLE III C1 CONGREGATE-FED #9	-	-	70,000	-	54,000

Funds Name	Funds Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	Period 1 Proposed
GENERAL FUND	100 100-000-000000-0000-33-1112	AOA NSIP (USDA) CONGREGATE #93	-	-	15,000	-	21,000
GENERAL FUND	100 100-000-000000-0000-33-1113	TITLE III C2 HDM-FED #93.045	-	-	92,000	-	82,000
GENERAL FUND	100 100-000-000000-0000-33-1116	COPS IN SCHOOL	-	-	950,000	-	1,101,400
GENERAL FUND	100 100-000-000000-0000-33-1123	GA HIGHWAY SAFETY GRANT REVENU	-	-	80,000	23,832	100,000
GENERAL FUND	100 100-000-000000-0000-33-1158	CARES ACT HDM	-	-	-	-	20,000
GENERAL FUND	100 100-000-000000-0000-33-1170	FBI VIOLENT CRIME TASK FORCE	-	-	15,000	3,813	15,000
GENERAL FUND	100 100-000-000000-0000-33-1211	US FISH & WILDLIFE SERVS.	33,743	-	34,000	-	34,000
GENERAL FUND	100 100-000-000000-0000-33-4111	TITLE III C1 CONGREG-STATE #93	-	-	3,400	-	3,200
GENERAL FUND	100 100-000-000000-0000-33-4112	TITLE III C2 HDM-STATE #93.045	-	-	10,000	1,638	10,000
GENERAL FUND	100 100-000-000000-0000-33-4116	CBS HOME DELIVERED MEAL	-	-	18,000	414	15,000
GENERAL FUND	100 100-000-000000-0000-33-4120	FAMILY CONNECTION GRANT	-	-	52,500	14,063	56,250
GENERAL FUND	100 100-000-000000-0000-33-4130	CRC SENIOR CENTER MINI GRANT	-	-	-	-	4,900
GENERAL FUND	100 100-000-000000-0000-33-4142	ACCG SAFETY GRANT	-	-	8,000	-	8,000
GENERAL FUND	100 100-000-000000-0000-33-4163	HAZARD MITIGATION GRANT	-	-	-	26,775	-
GENERAL FUND	100 100-000-000000-0000-33-4164	CBS CONGREGATE MEALS	-	-	14,000	-	23,000
GENERAL FUND	100 100-000-000000-0000-33-4211	GEMA GRANT	-	-	15,675	15,675	15,675
GENERAL FUND	100 100-000-000000-0000-33-4216	GA DEPT OF CORRECTIONS	-	-	1,668,000	867,665	1,944,000
GENERAL FUND	100 100-000-000000-0000-33-4231	GA TRAUMA CARE GRANT	-	-	8,000	-	8,000
GENERAL FUND	100 100-000-000000-0000-33-5005	DHR(DFCS)IN LIEU OF RENT	-	-	54,720	27,360	54,720
GENERAL FUND	100 100-000-000000-0000-33-7003	INMATE WORK DETAIL REIMBURSEME	-	-	368,000	94,941	231,500
GENERAL FUND	100 100-000-000000-0000-33-7005	JUVENILE COURT IGA	-	-	270,000	46,500	195,000
GENERAL FUND	100 100-000-000000-0000-34-1100	CUVA ADMIN FEE	-	-	300	126	300
GENERAL FUND	100 100-000-000000-0000-34-1200	RECORDING	-	-	500,000	162,520	500,000
GENERAL FUND	100 100-000-000000-0000-34-1600	MOTOR VEH MAILING FEES	-	-	35,000	15,105	30,000
GENERAL FUND	100 100-000-000000-0000-34-1906	PRISION INMATE RELEASE REIMB	-	-	8,000	3,648	8,000
GENERAL FUND	100 100-000-000000-0000-34-1910	ELECTION QUALIFYING FEE	-	-	10,000	2,599	10,000
GENERAL FUND	100 100-000-000000-0000-34-1931	GIS MAPS & OTHER FEES	-	-	-	2,320	2,000
GENERAL FUND	100 100-000-000000-0000-34-1938	VENDING MACHINES	3,889	3,161	4,000	2,013	-
GENERAL FUND	100 100-000-000000-0000-34-1940	COMMISSION EARNED	-	-	1,300,000	1,462,365	1,700,000
GENERAL FUND	100 100-000-000000-0000-34-2331	JAIL BOARD	-	-	-	17,970	-
GENERAL FUND	100 100-000-000000-0000-34-2600	MEDICAL RECORDS FEES	-	-	1,000	500	1,000
GENERAL FUND	100 100-000-000000-0000-34-2601	AMBULANCE FOR ROEBLING RD TRAC	-	-	156,000	105,840	180,000
GENERAL FUND	100 100-000-000000-0000-34-2605	EMS billing Revenue	-	-	3,189,000	1,664,752	3,300,000
GENERAL FUND	100 100-000-000000-0000-34-2606	EMS BILLING - MANDATORY WRITEO	-	-	(888,000)	(530,108)	(914,640)
GENERAL FUND	100 100-000-000000-0000-34-6101	ANIMAL CONTROL FINES	-	-	3,200	4,301	4,000
GENERAL FUND	100 100-000-000000-0000-34-6102	ANIMAL CONTROL\RABIES VAC	-	-	3,300	1,335	3,100
GENERAL FUND	100 100-000-000000-0000-34-6103	ANIMAL CONTROL/ADOPT-A-THON	-	-	10,000	3,580	7,000
GENERAL FUND	100 100-000-000000-0000-34-6103-5	ANIMAL CONTROL NEW DONATIONS B	-	-	6,000	2,650	6,000
GENERAL FUND	100 100-000-000000-0000-34-6105	Animal Control - Misc. Revenue	-	-	200	150	200
GENERAL FUND	100 100-000-000000-0000-35-1110	SUPERIOR COURT FINES	-	-	500,000	246,858	-

Funds Name	Funds Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	Period 1 Proposed
GENERAL FUND	100 100-000-000000-0000-35-1120	STATE COURT FINES	-	-	552,000	262,411	552,000
GENERAL FUND	100 100-000-000000-0000-35-1121	PRE-TRIAL DIVERSION FEES	-	-	43,200	58,437	80,000
GENERAL FUND	100 100-000-000000-0000-35-1130	CHIEF MAGISTRATE FEES	-	-	175,200	113,092	210,000
GENERAL FUND	100 100-000-000000-0000-35-1150	PROBATE JUDGE	-	-	200,000	63,969	210,000
GENERAL FUND	100 100-000-000000-0000-35-1160	JUVENILE COURT FINES	-	-	7,800	3,230	6,000
GENERAL FUND	100 100-000-000000-0000-35-1190	SHERIFF'S OFFICE FINES	-	-	70,000	36,928	73,000
GENERAL FUND	100 100-000-000000-0000-35-1203	VICTIM WITNESS PROGRAM	-	-	34,000	18,060	-
GENERAL FUND	100 100-000-000000-0000-36-1005	INTEREST ON INVESTMENT	1,377,916	1,343,056	500,000	632,054	800,000
GENERAL FUND	100 100-000-000000-0000-37-1002	SENIOR MEAL DONATIONS	-	-	1,000	-	-
GENERAL FUND	100 100-000-000000-0000-37-9999	PUBLIC CONTRIBUTIONS	15,000	10,000	-	16,600	-
GENERAL FUND	100 100-000-000000-0000-38-1005	LEASES AND RENT	-	-	21,312	12,432	21,312
GENERAL FUND	100 100-000-000000-0000-38-1005-1	LEASES AND RENT CROWN COMMUNIC	-	-	20,000	20,377	20,000
GENERAL FUND	100 100-000-000000-0000-38-1009	OMNIFLIGHT REVENUE	-	-	35,000	19,413	36,000
GENERAL FUND	100 100-000-000000-0000-38-3001	INSURANCE RECOVERIES	143,137	72,792	15,000	505	-
GENERAL FUND	100 100-000-000000-0000-38-3003	INSURANCE RECOVERIES - SHERIFF	-	-	45,000	1,758	20,000
GENERAL FUND	100 100-000-000000-0000-38-9001-10	INMATES GRATUITY RELEASE CHECK	-	-	1,500	922	1,500
GENERAL FUND	100 100-000-000000-0000-38-9001-12	INDIGENT POSTAGE	-	-	20	-	20
GENERAL FUND	100 100-000-000000-0000-38-9001-13	INMATE TELEPHONE COMMISSION	-	-	130,000	42,858	135,000
GENERAL FUND	100 100-000-000000-0000-38-9001-19	MCDANIELS KIOSK FEES	-	-	100	-	-
GENERAL FUND	100 100-000-000000-0000-38-9001-20	INMATE DENTAL	-	-	100	-	-
GENERAL FUND	100 100-000-000000-0000-38-9001-21	INMATE MISC FEES	-	-	100	-	-
GENERAL FUND	100 100-000-000000-0000-38-9001-3	MEDICAL CO-PAY	-	-	700	-	-
GENERAL FUND	100 100-000-000000-0000-38-9001-5	D3L ADMINISTRATIVE FEE	-	-	1,000	-	-
GENERAL FUND	100 100-000-000000-0000-38-9001-6	ID FEES	-	-	100	-	-
GENERAL FUND	100 100-000-000000-0000-38-9001-9	COMMISSARY COMMISSION	-	-	120,000	40,966	105,000
GENERAL FUND	100 100-000-000000-0000-38-9005	MISCELLANEOUS REVENUE	249,747	22,574	50,000	23,010	50,000
GENERAL FUND	100 100-000-000000-0000-38-9006	MISC REVENUE RETIREMENT FORFIE	153,124	-	100,000	-	100,000
GENERAL FUND	100 100-000-000000-0000-38-9010	DISCOUNTS TAKEN	-	13,995	15,000	-	15,000
GENERAL FUND	100 100-000-000000-0000-38-9011	SHERIFF INMATE RESTITUTION	-	-	2,000	1,560	2,000
GENERAL FUND	100 100-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	6,263,177	-	17,799,554
GENERAL FUND	100 100-000-000000-0000-39-2101	SALE OF SURPLUS	128,613	145,099	-	-	-
100 TOTAL							81,749,012
DRUG ABUSE & TREATMENT EDUCATION	204 204-000-000000-0000-35-1205	DRUG ABUSE & TREATMENT EDUCATI	-	-	60,000	27,559	60,000
DRUG ABUSE & TREATMENT EDUCATION	204 204-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	13	20
DRUG ABUSE & TREATMENT EDUCATION	204 204-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	(42,100)	-	(42,120)
204 TOTAL							17,900
FEDERAL DRUG FUND	210 210-000-000000-0000-35-2201	RECOVERED DRUG FUNDS	-	-	50,000	-	50,000
FEDERAL DRUG FUND	210 210-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	785	-
210 TOTAL							50,000
STATE DRUG FUND	211 211-000-000000-0000-35-2202	STATE CONDEMNATION FUNDS	-	-	50,000	28,080	50,000

Funds Name	Funds Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	Period 1 Proposed
STATE DRUG FUND	211 211-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	80	-
211 TOTAL							50,000
EMERGENCY 911 FUND	215 215-000-000000-0000-34-2505-60	911 REVENUE - GEORGIA DEPT OF	-	-	1,452,000	623,926	1,485,000
EMERGENCY 911 FUND	215 215-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	24,000	22,428	24,000
EMERGENCY 911 FUND	215 215-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	840,582	-	785,866
215 TOTAL							2,294,866
SHERIFF SPECIAL REVENUE FUND	219 219-000-000000-0000-34-2300-1	CHARGES FOR SERVICES IR	-	-	900,000	-	900,000
SHERIFF SPECIAL REVENUE FUND	219 219-000-000000-0000-35-1360	PROCEEDS SEIZED ASSETS	-	-	10,000	-	10,000
SHERIFF SPECIAL REVENUE FUND	219 219-000-000000-0000-35-9999	SCHOOL ZONE FINES	-	-	400,000	-	400,000
SHERIFF SPECIAL REVENUE FUND	219 219-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	(260,000)	-	-
219 TOTAL							1,310,000
JUVENILE SERVICES FUND	230 230-000-000000-0000-35-1161	JUVENILE SERVICES FUND FINES	-	-	2,500	1,580	2,500
JUVENILE SERVICES FUND	230 230-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	666	1,000
230 TOTAL							3,500
AMERICAN RESCUE PLAN ACT FUND	231 231-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	566	-
231 TOTAL							-
COUNTY JAIL	240 240-000-000000-0000-35-1210	JAIL BLDG FUND & INTEREST	-	-	70,000	47,711	100,000
COUNTY JAIL	240 240-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	34	60
240 TOTAL							100,060
PRISON COMMISSARY FUND	245 245-000-000000-0000-34-2301	COMMISSARY SALES	-	-	350,000	-	350,000
245 TOTAL							350,000
UNREIMBURSED MEDICAL CARE	260 260-000-000000-0000-260-39-1101	OPERATING XFER IN (GENERAL FUND)	-	-	-	-	1,226,358
260 TOTAL							1,226,358
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-31-1100	PROPERTY TAX CURRENT	4,867,498	6,162,243	7,006,378	4,740,081	7,182,334
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-31-1101	ALLOWANCE FOR UNCOLLECTD PROP TAX	-	-	(140,128)	-	(143,646)
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-31-1194	IN LIEU OF TAX\ GA POWER	-	-	620,000	-	-
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-31-1195	IN LIEU OF TAX\ GEORGIA PACIFI	-	-	455,000	-	455,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-31-1196	IN LIEU OF TAX\ BISSEL	-	-	60,000	-	51,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-31-1197	IN LIEU OF TAX\ FROM IDA	-	-	-	-	260,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-31-1750	CABLEVISION FRANCHISE	-	-	300,000	54,386	230,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-31-6201	INSURANCE PREMIUMS	-	-	4,300,000	4,786,154	4,800,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7300	REC DEPT - BASKETBALL	-	-	60,000	46,625	45,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7301	REC DEPT - BASKETBALL TOURNAME	-	-	10,000	-	15,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7303	REC DEPT - FOOTBALL	-	-	35,000	15,534	18,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7304	REC DEPT - FOOTBALL TOURNAMENT	-	-	1,500	9,548	9,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7305	REC DEPT - BASEBALL	-	-	81,000	15,796	78,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7306	REC DEPT - BASEBALL/SOFTBALL S	-	-	7,000	5	25,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7307	REC DEPT - YOUTH BASEBALL/SOFT	-	-	50,000	18,322	25,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7308	REC DEPT - SOFTBALL	-	-	30,000	3,956	25,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7309	REC DEPT - ADULT SOFTBALL	-	-	2,000	-	-

Funds Name	Funds Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	Period 1 Proposed
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7310	REC DEPT - SOCCER	-	-	60,000	49,632	50,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7311	REC DEPT - SOCCER TOURNAMENT	-	-	1,000	8,734	9,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7312	REC DEPT - CHEERLEADER	-	-	10,000	8,747	9,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7313	REC DEPT - ADULT VOLLEYBALL	-	-	20,000	21,211	44,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7315	REC DEPT - PRACTICE FEE	-	-	18,000	6,672	18,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7316	REC DEPT - SPRING RUN	-	-	2,000	1,340	2,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7317	REC DEPT - LACROSSE	-	-	5,000	(70)	2,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7318	REC DEPT - YOUTH TRACK	-	-	3,300	-	3,300
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7319	REC DEPT - CONCESSION	-	-	150,000	73,079	205,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7320	REC DEPT - OTHER	-	-	8,000	2,324	8,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-34-7321	REC DEPT - FACILITIES RENTAL	-	-	-	-	9,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-36-1005	INTEREST ON INVESTMENT	328,503	268,070	50,000	177,047	70,000
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-38-9005	MISCELLANEOUS REVENUE	192	68	-	6,137	-
SPECIAL TAX DISTRICT FUND	270 270-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	4,712,148	-	(1,401,070)
270 TOTAL							12,102,918
FIRE DEPARTMENT	271 271-000-000000-0000-271-39-1103	OPERATING XFER IN (MEDICAL INDIGENT)	-	-	4,300,000	-	-
FIRE DEPARTMENT	271 271-000-000000-0000-31-1100	PROPERTY TAX CURRENT	-	-	-	-	10,043,930
FIRE DEPARTMENT	271 271-000-000000-0000-34-2010	FIRE & RESCUE ASSESSMENT	-	-	6,600,000	6,774,160	-
FIRE DEPARTMENT	271 271-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	50,000	119,027	50,000
FIRE DEPARTMENT	271 271-000-000000-0000-38-9005	MISCELLANEOUS REVENUE	-	-	-	250	-
FIRE DEPARTMENT	271 271-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	3,936,024	-	3,875,342
271 TOTAL							13,969,272
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-32-2121	POND APPLICATION FEE	-	-	-	400	-
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-32-3100	BUILDING PERMITS	-	-	1,200,000	1,376,533	1,603,991
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-32-3121	REZONING FEES	-	-	15,000	13,550	20,000
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-32-3122	SUBDIVISION FEES	-	-	90,000	39,100	55,000
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-32-3140	INSPECTION & ELECTRL FEES	-	-	60,000	43,010	60,000
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-32-3190	CULVERT INSPECTIONS	-	-	5,000	5,030	5,000
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-34-1300	LAND DISTRIBUTING ACTIVITY	-	-	10,000	17,120	15,000
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-34-1400	COPIES	-	-	250	160	250
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	47,419	20,000
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-38-9005	MISCELLANEOUS REVENUE	-	-	-	37	-
BUILDING INSPECT & ZONING FUND	272 272-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	252,447	-	-
272 TOTAL							1,779,241
SENIOR CITIZENS ACTIVITY	273 273-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	6	-
273 TOTAL							-
BB&T HOSPITAL INDIGENT FUND	274 274-000-000000-0000-31-1100	PROPERTY TAX CURRENT	-	-	5,478,167	4,422,854	-
BB&T HOSPITAL INDIGENT FUND	274 274-000-000000-0000-35-1110	SUPERIOR COURT FINES	-	-	73,000	12,472	-
BB&T HOSPITAL INDIGENT FUND	274 274-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	20,000	94,052	-
BB&T HOSPITAL INDIGENT FUND	274 274-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	2,328,833	-	3,600,000

Funds Name	Funds Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	Period 1 Proposed
	274 TOTAL						3,600,000
HOTEL MOTEL	276 276-000-000000-0000-31-4100	HOTEL/MOTEL TAX REVENUE	-	-	55,000	24,604	55,000
	276 TOTAL						55,000
EFFINGHAM GATEWAY SSD	277 277-000-000000-0000-31-1100	PROPERTY TAX CURRENT	-	-	-	-	700,000
	277 TOTAL						700,000
RESEARCH FOREST SSD	278 278-000-000000-0000-31-1100	PROPERTY TAX CURRENT	-	-	-	-	210,000
	278 TOTAL						210,000
INTERSTATE-16 SSD	279 279-000-000000-0000-31-1100	PROPERTY TAX CURRENT	-	-	-	-	200,000
	279 TOTAL						200,000
TREE ORDINANCE FUND	289 289-000-000000-0000-34-1301	PLANNING & DEVELOPMENT	-	-	-	-	25,000
	289 TOTAL						25,000
SPLOST	321 321-000-000000-0000-36-1005	INTEREST ON INVESTMENT	425,148	152,208	50,000	86,461	50,000
SPLOST	321 321-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	5,200,000	-	3,784,686
	321 TOTAL						3,834,686
SPLOST 2021	322 322-000-000000-0000-31-3205	SPLOST	-	-	17,626,868	6,887,236	17,596,115
SPLOST 2021	322 322-000-000000-0000-31-3211	SPLOST FROM EXCISE TAX	-	-	240,000	119,515	260,000
SPLOST 2021	322 322-000-000000-0000-322-39-1101	OPERATING XFER IN (GENERAL FUN	-	-	1,329,493	-	2,986,674
SPLOST 2021	322 322-000-000000-0000-33-2100	ARPA LOCAL FISCAL RECOVERY FUNDS	-	-	20,000,000	13,730,565	62,294,749
SPLOST 2021	322 322-000-000000-0000-33-4217	DEPT OF TRANSPORTATION	-	-	1,000,000	-	2,742,251
SPLOST 2021	322 322-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	200,000	250,658	200,000
SPLOST 2021	322 322-000-000000-0000-37-1000	CAPITAL CONTRIBUTIONS	-	-	20,000,000	-	-
SPLOST 2021	322 322-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	18,400,000	-	24,403,178
	322 TOTAL						110,482,967
TSPLOST 2021	335 335-000-000000-0000-335-39-1101	OPERATING XFER IN (SPECIAL TAX DISTRICT)	-	-	4,000,000	-	-
TSPLOST 2021	335 335-000-000000-0000-335-39-1102	OPERATING XFER IN (GENERAL FUND)	-	-	5,844,947	-	19,665,971
TSPLOST 2021	335 335-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	200,000	521,231	200,000
TSPLOST 2021	335 335-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	22,750,000	-	7,639,387
	335 TOTAL						27,505,358
TSPLOST 2023	337 337-000-000000-0000-31-3500	TSPLOST	-	-	16,454,040	6,438,269	16,537,901
TSPLOST 2023	337 337-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	200,000	671,388	500,000
TSPLOST 2023	337 337-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	41,287,645	-	25,822,638
	337 TOTAL						42,860,539
DEBT SERVICE FUND	431 431-000-000000-0000-36-1070	INTEREST ON INVESTMENT	-	-	-	1,170	-
DEBT SERVICE FUND	431 431-000-000000-0000-431-39-1101	OPERATING XFER IN (FROM SPLOST	-	-	2,667,004	97,002	-
DEBT SERVICE FUND	431 431-000-000000-0000-431-39-1103	OPERATING XFER IN FROM TSPLOST	-	-	7,247,017	28,508	-
DEBT SERVICE FUND	431 431-000-000000-0000-431-39-1104	OPERATING XFER IN (FROM TSPLOS	-	-	13,188,750	11,948,039	-
	431 TOTAL						-
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4212	COST RECOVERY FEE	1,503,704	1,204,210	1,052,593	339,732	700,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4212-3	SEWER COST RECOVERY FEE	2,801,288	2,187,801	1,960,902	654,307	1,300,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4213	METER SALES	356,375	291,553	249,463	74,855	153,000

Funds Name	Funds Account String	Account Name	2024 Actuals	2025 Actuals	2026 Budget	12/31/25 Actuals	Period 1 Proposed
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4215	WATER BILLING	1,628,031	1,734,806	1,860,000	1,024,478	2,000,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4215-1	ALLOWANCE FOR DOUBTFUL REVENUE	(10,046)	43	(5,000)	55	-
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4218	ECP REVENUE	713,822	1,023,923	1,200,000	850,915	1,512,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4219	PENALTIES - WATER	101,243	87,984	100,000	25,737	100,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4254	REUSE BILLING	-	123,450	-	85,427	174,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4255	SEWER BILLING	1,421,132	1,352,564	1,575,000	882,878	1,752,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4256	REUSE COST RECOVERY FEES	609,741	441,527	426,818	126,051	237,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4256-1	WWTP SEPTIC HAULS	72,060	67,035	50,000	31,021	65,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4258	PENALTIES-REUSE	6,666	8,170	7,000	2,130	9,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-34-4259	PENALTIES-SEWER	89,982	81,296	75,000	24,703	85,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-36-1005	INTEREST ON INVESTMENT	36,411	203,974	25,000	91,531	25,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-38-9001	WWTP REUSE METER SALES	297,930	212,252	208,551	(31,920)	153,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-38-9005	MISCELLANEOUS REVENUE	41,745	49,670	40,000	19,595	40,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-38-9005-1	WWTP MISC REVENUE	489	315	-	210	-
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-38-9016	CASH CARRY-FORWARD	-	-	-	-	(215,259)
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-38-9020	CAPITAL COST RECOVERY FEES - R	44,057	18,719	15,000	344	15,000
WATER & SEWER OPERATING ACCT	505 505-000-000000-0000-505-39-3100	BOND PROCEEDS	-	-	28,583,840	-	22,442,940
505 TOTAL							30,547,681
WASTE WATER TREATMENT PLANT	506 506-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	0	-
506 TOTAL							-
SANITATION	540 540-000-000000-0000-34-4110	SANITATION	-	-	5,000,000	4,382,205	5,349,874
SANITATION	540 540-000-000000-0000-34-4115	REFUSE COLLECTION FEES	-	-	100,000	42,706	80,000
SANITATION	540 540-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	20,000	230	10,000
SANITATION	540 540-000-000000-0000-38-9015	CASH CARRY FORWARD	-	-	(170,289)	-	-
540 TOTAL							5,439,874
LANDFILL FUND	545 545-000-000000-0000-34-4115	REFUSE COLLECTION FEES	-	-	1,000	829	1,000
LANDFILL FUND	545 545-000-000000-0000-36-1005	INTEREST ON INVESTMENT	-	-	-	4	-
LANDFILL FUND	545 545-000-000000-0000-545-39-1105	OPERATING XFER IN (FROM GF)	-	-	90,500	90,500	94,000
545 TOTAL							95,000
STORMWATER UTILITY FUND	560 560-000-000000-0000-560-39-1000	OPERATING XFER IN (FROM SPECIA	-	-	3,126,000	601,000	1,608,284
560 TOTAL							1,608,284
SELF-FUNDED INSURANCE	600 600-000-000000-0000-34-1800	ER PAID MAJOR MEDICAL	-	-	7,552,933	3,037,268	8,000,000
SELF-FUNDED INSURANCE	600 600-000-000000-0000-34-1810	ER PAID THIRD PARTY ADMINISTRA	-	-	-	37,304	-
SELF-FUNDED INSURANCE	600 600-000-000000-0000-34-1820	ER PAID STOP LOSS INSURANCE	-	-	-	194,110	-
SELF-FUNDED INSURANCE	600 600-000-000000-0000-34-1830	EE PAID HEALTH INSURANCE	-	-	-	461,960	-
SELF-FUNDED INSURANCE	600 600-000-000000-0000-34-1899	STOP LOSS REIMBURSEMENTS	-	-	-	346,027	-
SELF-FUNDED INSURANCE	600 600-000-000000-0000-38-9010	DISCOUNTS TAKEN	-	-	-	917,439	-
600 TOTAL							8,000,000