

McIntosh County

Fiscal Year 2026

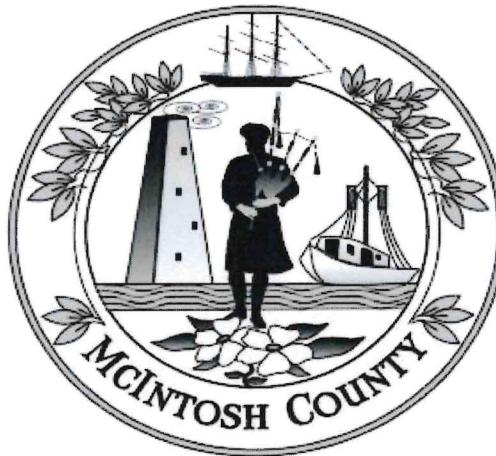
Operating Budget



McIntosh County

Board of Commissioners

**MCINTOSH COUNTY
BOARD OF COMMISSIONERS
ADOPTED BUDGET FISCAL YEAR 2026**



COUNTY COMMISSION

KATE KARWACKI

CHAIRWOMAN

DAVIS POOLE

VICE CHAIRMAN

HENDERSON HOPE

COMMISSIONER

CHRIS JARRIEL

COMMISSIONER

ROGER LOTSON

COMMISSIONER



MCINTOSH COUNTY

ELECTED OFFICIALS

Thornell "T.K." King	Sheriff
Mandy Harrison	Clerk of Courts
Wanda Nelson	Tax Commissioner
Harold Webster	Probate & Magistrate Judge
Melvin Amerson	Coroner

APPOINTED STAFF

Shawn Jordan	Interim County Manager
Adam S. Poppell	County Attorney
Sherrell Davis	County Clerk

DEPARTMENT HEADS

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

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State of Georgia

County of McIntosh

Resolution 2025-13

**A RESOLUTION OF THE MCINTOSH COUNTY BOARD OF COMMISSIONERS
APPROVING THE 2026 FISCAL BUDGET**

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

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

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

THEREFORE, in accordance with the various statutes and constitutional provisions, the Board accepts and approves its Fiscal 2026 Budget, as attached.

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

SO RESOLVED this 26th day of September, 2025.

McIntosh County Board of Commissioners
Executive General Fund Summary
Fiscal Year 2026

Revenue Type	Adopted Revenue FY2026	Percent of Total FY2026 Revenues
Taxes	12,512,292	59.68%
Fines, Forfeitures & Fees	2,524,041	12.04%
Charges for Services	2,304,595	10.99%
Licenses & Permits	261,140	1.25%
Other Revenues	3,363,501	16.04%
Total Revenues	20,965,569	100.00%
Department Name	Adopted Budget FY2026	Percent of Total FY2026 Budget
Board of Commissioners	161,555	0.77%
Administration	1,474,599	7.03%
Tax Commissioner	565,415	2.70%
Tax Assessor	840,461	4.01%
Public Buildings	697,410	3.33%
Clerk of Courts	579,555	2.76%
Superior & Juvenile Courts	309,200	1.47%
State Court	345,552	1.65%
Juvenile Court	123,524	0.59%
Sheriff's Department	5,110,802	24.38%
County Jail	2,313,523	11.03%
Fire Protection	335,065	1.60%
Emergency Management	924,876	4.41%
Roads & Bridges	1,972,156	9.41%
Mosquito Control	24,600	0.12%
County Extension	119,859	0.57%
Leisure Services	860,474	4.10%
Building Inspections & Zoning	437,023	2.08%
Ambulance Service	1,797,570	8.57%
Coroner	69,662	0.33%
Elections & Registration	357,861	1.71%
Magistrate & Probate Courts	459,869	2.19%
Board of Equalization	15,089	0.07%
Intergovernmental	458,700	2.19%
Parks Department	241,078	1.15%
Animal Control	313,591	1.50%
Family Connections	56,500	0.27%
Total General Fund Expenses	20,965,569	100.00%

McIntosh County Board of Commissioners
2025 Annual Operating Budget
Fiscal Year 2026
General Fund Revenues

		<u>Adopted Revenue FY2026</u>	<u>Percent of Total FY2026 Revenues</u>
Taxes			
100-50-0000-31-1100	General Property Taxes	7,834,460	37.37%
100-50-0000-31-1150	Property Taxes NOD	1,000	0.00%
100-50-0000-31-1200	Prior Year Property Taxes	126,056	0.60%
100-50-0000-31-1310	Motor Vhcile Taxes	93,304	0.45%
100-50-0000-31-1315	TAVT Tax	938,163	4.47%
100-50-0000-31-1320	Mobile Home Taxes	208,581	0.99%
100-50-0000-31-1330	Timber Taxes	0	0.00%
100-50-0000-31-1340	Intangibles (Regular & Recording)	108,222	0.52%
100-50-0000-31-1600	Real Estate Transfer Tax	52,364	0.25%
100-50-0000-31-1750	Franchise Fee Tax	127,318	0.61%
100-50-0000-31-3100	Local Option Sales Tax	1,757,725	8.38%
100-50-0000-31-4200	Alcoholic Beverage Excise Tax	130,847	0.62%
100-50-0000-31-6200	Insurance Premiums Tax	866,518	4.13%
100-50-0000-31-6300	Financial Institutions Tax	27,957	0.13%
100-50-0000-31-9500	FIFA, Penalties, Interest, Cost, etc.	239,777	1.14%
Total Taxes		12,512,292	59.68%
Fines, Forfeitures, Fees			
100-60-0000-35-1110	Superior Court	205,671	0.98%
100-60-0000-35-1120	State Court	2,250,000	10.73%
100-60-0000-35-1130	Magistrate/Probate Court	68,370	0.33%
100-60-0000-35-1160	Juvenile	0	0.00%
Total Fines, Forfeitures, Fees		2,524,041	12.04%
Charges for Services			
100-50-0000-34-1940	Tax Commissioner Commissions	300,613	1.43%
100-65-0000-34-7210	Leisure Services Registration	26,733	0.13%
100-65-0000-34-7220	Leisure Services Concessions	38,000	0.18%
100-65-0000-34-7222	Sponsorship	2,000	0.01%
100-65-0000-34-7225	Rental of Gym/Fields	5,000	0.02%
100-65-0000-34-7240	Leisure Services Other Fees/Grants	12,000	0.06%
100-65-0000-34-7240	Barrington Park Rentals	162,000	0.77%
100-65-0000-34-7240	Barrington Park Concessions	5,000	0.02%
100-90-0000-34-2330	Animal Shelter Fees	4,500	0.02%
100-90-0000-34-2330	Prisoner Housing	379,096	1.81%
100-90-0000-34-2340	Federal Transport Work Detail	86,409	0.41%
100-90-0000-34-2360	School Security Work Detail	230,000	1.10%
100-90-0000-34-2365	City of Darien Police Protection	390,000	1.86%
100-90-0000-34-2366	City of Dartien Municipal Court Judge	12,744	0.06%
100-90-0000-34-2370	Bureau of Prisons - Transport	0	0.00%
100-90-0000-34-2600	Ambulance Fees	650,000	3.10%
100-90-0000-34-2601	Ambulance Fees/Collections Agency	500	0.00%
Total Charges for Services		2,304,595	10.99%

McIntosh County Board of Commissioners
2025 Annual Operating Budget
Fiscal Year 2026
General Fund Revenues

		<u>Adopted Revenue FY2026</u>	<u>Percent of Total FY2026 Revenues</u>
Licenses & Permits			
100-70-0000-32-1105	Combined On Premises Licenses	16,000	0.08%
100-70-0000-32-1107	Combined Off Premises Licenses	3,750	0.02%
100-70-0000-32-1110	Beer&Wine Licenses On Premises	1,500	0.01%
100-70-0000-32-1120	Beer&Wine Licenses Off Premises	11,000	0.05%
100-70-0000-32-1121	Licenses Penalty Charges	2,000	0.01%
100-70-0000-32-1200	Business Licenses	50,900	0.24%
100-70-0000-32-2205	Golf Cart Permits	7,430	0.04%
100-70-0000-32-2206	Special Event Permit	1,500	0.01%
100-70-0000-32-3120	Building & Zoning Permits	167,060	0.80%
Total Licenses & Permits		261,140	1.25%
Other Revenues			
100-90-0000-33-3106	National Wildlife - PIT	60,000	0.29%
100-90-0000-33-3107	Georgia DNR	287,826	1.37%
100-90-0000-33-3108	GA Forestry Grant	1,365,876	6.51%
100-90-0000-34-1400	Open Records Request	350	0.00%
100-90-0000-34-3000	Criminal Justice Grants	60,000	0.29%
100-90-0000-34-3002	Sheriff Fees Collected - Bonds	7,700	0.04%
100-90-0000-36-1000	Interest Revenue	300,000	1.43%
100-90-0000-36-1001	Dividends	398	0.00%
100-90-0000-38-1001	Verizon Tower Lease	12,696	0.06%
100-90-0000-38-1002	Sapelo Community Center Lease	3,000	0.01%
100-90-0000-38-1500	Election Revenue	12,000	0.06%
100-90-0000-38-2000	GA DOT - LMIG Funds	450,182	2.15%
100-90-0000-38-2700	Hurricane Reimbursement	0	0.00%
100-90-0000-38-3000	Clerk of Courts Funds	10,000	0.05%
100-90-0000-38-3002	Liability Insurance Reimbursements	0	0.00%
100-90-0000-38-3005	Family Connections	56,250	0.27%
100-90-0000-38-3006	Family Connections Other Monies	5,000	0.02%
100-90-0000-38-9000	Miscellaneous Revenue	150,000	0.72%
100-90-0000-38-9001	Law Library Reimbursements	3,230	0.02%
100-90-0000-38-9003	CRC Senior Meals Reimbursement	35,658	0.17%
100-90-0000-38-9007	Grants Misc	6,000	0.03%
100-90-0000-38-9010	Emergency Management Grant	20,776	0.10%
100-90-0000-39-1275	Transfer from Hotel/Motel Fund	0	0.00%
100-90-0000-39-1300	Transfer from LVAP	215,000	1.03%
100-90-0000-39-2100	Sale of Fixed Assets	5,000	0.02%
100-00-0000-13-4200	Transfer from Fund Balance	296,559	1.41%
Total Other Revenues		3,363,501	16.04%
Total Revenues		20,965,569	100.00%

McIntosh County Board of Commissioners

2026 Annual Operating Budget

COUNTY COMMISSION

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-00-1110-51-1100	County Commissioner Pay	97,153	60.14%
100-00-1110-51-2200	Social Security	6,023	3.73%
100-00-1110-51-2300	Medicare	1,409	0.87%
100-00-1110-51-2400	Retirement	4,909	3.04%
100-00-1110-51-2500	Employee Healthcare	22,562	13.97%
100-00-1110-51-2700	Worker's Compensation	498	0.31%
100-00-1110-52-3202	Cell Phone	3,800	2.35%
100-00-1110-52-3500	Travel	12,000	7.43%
100-00-1110-52-3700	Education & Training	12,000	7.43%
<u>Total Personnel Services & Employee Benefits</u>		160,354	99.26%
<u>Purchased/Contracted Services</u>			
100-00-1110-52-3100	General Liability Insurance	1,201	0.74%
<u>Total Purchased/Contracted Services</u>		1,201	0.74%
<u>Contingencies</u>			
100-00-1110-57-9000	Contingencies	0	0.00%
<u>Total Contingencies</u>		0	0.00%
<u>Total Budget</u>		161,555	100.00%

McIntosh County Board of Commissioners

2026 Annual Operating Budget

ADMINISTRATION

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Personnel Services & Employee Benefits			
100-01-1510-51-1100	Regular Employees	499,345	33.86%
100-01-1510-51-1300	Overtime	1,000	0.07%
100-01-1510-51-2200	Social Security	40,011	2.71%
100-01-1510-51-2300	Medicare	9,357	0.63%
100-01-1510-51-2400	Retirement Contributions	39,920	2.71%
100-01-1510-51-2500	Employee Healthcare	60,258	4.09%
100-01-1510-51-2700	Worker's Compensation	697	0.05%
100-01-1510-52-3202	Cell Phone	4,500	0.31%
100-01-1510-52-3500	Travel	7,500	0.51%
100-01-1510-52-3700	Education & Training	2,000	0.14%
Total Personnel Services & Employee Benefits		664,588	45.07%
Purchased/Contracted Services			
100-01-1510-52-1200	Professional Services	300,000	20.34%
100-01-1510-52-1201	Legal Fees	300,000	20.34%
100-01-1510-52-1202	Audit Fees	67,500	4.58%
100-01-1510-52-1301	Computer SW, HW Support	40,000	2.71%
100-01-1510-52-2320	Rentals of Equipment	15,000	1.02%
100-01-1510-52-3100	General Liability Insurance	14,011	0.95%
100-01-1510-52-3300	Advertising	12,000	0.81%
100-01-1510-52-3600	Dues and Fees	5,000	0.34%
100-01-1510-57-3050	Bank and NSF Charges	500	0.03%
Total Purchased/Contracted Services		754,011	51.13%
Repairs & Maintenance			
100-01-1510-52-2201	Repairs/Maintenance Equipment	5,000	0.34%
Total Repairs & Maintenance		5,000	0.34%
Utilities			
100-01-1510-52-3200	Telephone/Internet	16,500	1.12%
Total Utilities		16,500	1.12%
Supplies			
100-01-1510-52-3201	Postage	5,000	0.34%
100-01-1510-53-1100	General Supplies & Materials	20,000	1.36%
100-01-1510-53-1270	Gasoline	6,500	0.44%
100-01-1510-53-1301	Food - Meetings	3,000	0.20%
100-01-1510-54-2500	Other Equipment	0	0.00%
Total Supplies		34,500	2.34%
Total Budget		1,474,599	100.00%

McIntosh County Board of Commissioners

2026 Annual Operating Budget

TAX COMMISSIONER

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-02-1545-51-1100	Regular Employees	230,718	40.81%
100-02-1545-51-1125	City Pay Supplement	22,750	4.02%
100-02-1545-51-1150	Elected Official	95,556	16.90%
100-02-1545-51-1300	Overtime	4,000	0.71%
100-02-1545-51-2200	Social Security	21,888	3.87%
100-02-1545-51-2300	Medicare	5,119	0.91%
100-02-1545-51-2400	Retirement Contributions	13,778	2.44%
100-02-1545-51-2500	Employee Healthcare	84,389	14.93%
100-02-1545-51-2700	Worker's Compensation	697	0.12%
100-02-1545-52-3500	Travel	6,000	1.06%
100-02-1545-52-3700	Education & Training	3,500	0.62%
<u>Total Personnel Services & Employee Benefits</u>		488,395	86.38%
<u>Purchased/Contracted Services</u>			
100-02-1545-52-1200	Professional	0	0.00%
100-02-1545-52-1301	Computer SW, HW Support	7,500	1.33%
100-02-1545-52-2310	Storage Unit Rental	1,440	0.25%
100-02-1545-52-2320	Rentals of Equipment	4,200	0.74%
100-02-1545-52-3100	General Liability Insurance	4,160	0.74%
100-02-1545-52-3300	Advertising	1,000	0.18%
100-02-1545-52-3600	Dues & Fees	500	0.09%
100-02-1545-52-3850	Contract Labor	35,000	6.19%
<u>Total Purchased/Contracted Services</u>		53,800	9.52%
<u>Utilities</u>			
100-02-1545-52-3200	Telephone/Internet	5,220	0.92%
<u>Total Utilities</u>		5,220	0.92%
<u>Supplies</u>			
100-02-1545-52-3201	Postage	5,000	0.88%
100-02-1545-53-1100	General Supplies & Materials	13,000	2.30%
<u>Total Supplies</u>		18,000	3.18%
<u>Total Budget</u>		565,415	100.00%

McIntosh County Board of Commissioners

2026 Annual Operating Budget

Tax Assessor

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-03-1550-51-1100	Regular Employees	377,912	44.96%
100-03-1550-51-1106	Board Members	12,600	1.50%
100-03-1550-51-2200	Social Security	24,212	2.88%
100-03-1550-51-2300	Medicare	5,662	0.67%
100-03-1550-51-2400	Retirement Contributions	18,035	2.15%
100-03-1550-51-2500	Employee Healthcare	33,263	3.96%
100-03-1550-51-2700	Worker's Compensation	1,194	0.14%
100-03-1550-52-3202	Cell Phone	4,200	0.50%
100-03-1550-52-3500	Travel	12,000	1.43%
100-03-1550-52-3700	Education & Training	8,000	0.95%
<u>Total Personnel Services & Employee Benefits</u>		497,078	59.14%
<u>Purchased/Contracted Services</u>			
100-03-1550-52-1102	Revaluation	140,000	16.66%
100-03-1550-52-1200	Professional	5,000	0.59%
100-03-1550-52-1201	Legal Fees	25,000	2.97%
100-03-1550-52-1301	Computer SW, HW Support	10,000	1.19%
100-03-1550-52-2320	Rentals of Equipment	9,000	1.07%
100-03-1550-52-3100	General Liability Insurance	9,983	1.19%
100-03-1550-52-3300	Advertising	5,000	0.59%
100-03-1550-52-3600	Dues & Fees	32,000	3.81%
100-03-1550-52-3850	Contract Labor	75,000	8.92%
<u>Total Purchased/Contracted Services</u>		310,983	37.00%
<u>Repairs & Maintenance</u>			
100-03-1550-52-2200	Repairs/Maintenance Building	500	0.06%
100-03-1550-52-2201	Repairs/Maintenance Equipment	3,000	0.36%
<u>Total Repairs & Maintenance</u>		3,500	0.42%
<u>Utilities</u>			
100-03-1550-52-3200	Telephone/Internet	4,400	0.52%
<u>Total Utilities</u>		4,400	0.52%
<u>Supplies</u>			
100-03-1550-52-3201	Postage	12,000	1.43%
100-03-1550-53-1100	General Supplies & Materials	7,500	0.89%
100-03-1550-53-1270	Gasoline	5,000	0.59%
100-03-1550-57-1500	Homestead Tax Refunds	0	0.00%
<u>Total Supplies</u>		24,500	2.92%
<u>Total Budget</u>		840,461	100.00%

McIntosh County Board of Commissioners

2026 Annual Operating Budget

PUBLIC BUILDINGS

		Adopted Budget <u>FY2026</u>	Percent of Department <u>FY2026 Budget</u>
<u>Personnel Services & Employee Benefits</u>			
100-04-1565-51-1100	Regular Employees	102,764	14.74%
100-04-1565-51-2200	Social Security	6,372	0.91%
100-04-1565-51-2300	Medicare	1,490	0.21%
100-04-1565-51-2400	Retirement Contributions	0	0.00%
100-04-1565-51-2500	Employee Healthcare	25,665	3.68%
100-04-1565-51-2700	Worker's Compensation	2,200	0.32%
100-04-1565-52-3202	Cell Phone	480	0.07%
100-04-1565-53-1700	Uniforms	1,000	0.14%
<u>Total Personnel Services & Employee Benefits</u>		139,971	20.07%
<u>Purchased/Contracted Services</u>			
100-04-1565-52-1200	Professional Services	1,000	0.14%
100-04-1565-52-2140	Lawn Care	0	0.00%
100-04-1565-52-2200	Building Rent (Tax Assessor & EXT.)	48,000	6.88%
100-04-1565-52-3100	General Liability Insurance	321,339	46.08%
100-04-1565-53-1240	Trash Service	15,000	2.15%
<u>Total Purchased/Contracted Services</u>		385,339	55.25%
<u>Repairs & Maintenance</u>			
100-04-1565-52-2201	Repairs/Maintenance Equipment	7,000	1.00%
100-04-1565-52-2202	Repairs/Maintenance Courthouse	18,000	2.58%
100-04-1565-52-2203	Repairs/Maintenance Annex	15,000	2.15%
100-04-1565-52-2204	Repairs/Maintenance EOC	2,500	0.36%
100-04-1565-52-2205	Repairs/Maintenance Multi-Purpose Building	10,000	1.43%
100-04-1565-52-2206	Repairs/Maintenance Sapelo Center	1,500	0.22%
100-04-1565-52-2207	Repairs/Maintenance Admin Building	8,000	1.15%
<u>Total Repairs & Maintenance</u>		62,000	8.89%
<u>Utilities</u>			
100-04-1565-52-3200	Telephone/Internet	2,500	0.36%
100-04-1565-53-1210	Water/sewerage- Courthouse	2,000	0.29%
100-04-1565-53-1211	Water/Sewerage - Annex	3,000	0.43%
100-04-1565-53-1214	Water/Sewerage - Multi-Purpose Building	600	0.09%
100-04-1565-53-1215	Water/Sewerage - Admin Building	3,000	0.43%
100-04-1565-53-1216	Water/Sewerage - Tax Assessor & EXT.	1,500	0.22%
100-04-1565-53-1220	Natural Gas	0	0.00%
100-04-1565-53-1230	Electricity- Courthouse	34,000	4.88%
100-04-1565-53-1231	Electricity - Annex	7,000	1.00%
100-04-1565-53-1233	Electricity - Multi-Purpose Center	12,500	1.79%
100-04-1565-53-1236	Electricity - Admin Building	13,000	1.86%
100-04-1565-53-1237	Electricity - Tax Assessor & EXT.	8,500	1.22%
<u>Total Utilities</u>		87,600	12.56%

McIntosh County Board of Commissioners

2026 Annual Operating Budget

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Supplies</u>			
100-04-1565-53-1100	General Supplies & Materials	18,000	2.58%
100-04-1565-53-1270	Gasoline	4,500	0.65%
Total Supplies		22,500	3.23%
	Total Budget	697,410	100.00%

McIntosh County Board of Commissioners

2026 Annual Operating Budget

CLERK OF COURTS

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-05-2180-51-1100	Regular Employees	268,823	46.38%
100-05-2180-51-1150	Elected Official	89,687	15.48%
100-05-2180-51-1200	Part-Time Employee	21,000	3.62%
100-05-2180-51-2200	Social Security	23,530	4.06%
100-05-2180-51-2300	Medicare	5,503	0.95%
100-05-2180-51-2400	Retirement Contributions	18,876	3.26%
100-05-2180-51-2500	Employee Healthcare	75,176	12.97%
100-05-2180-51-2700	Worker's Compensation	995	0.17%
100-05-2180-52-3202	Cell Phone	600	0.10%
100-05-2180-52-3500	Travel	1,500	0.26%
100-05-2180-52-3700	Education & Training	2,000	0.35%
<u>Total Personnel Services & Employee Benefits</u>		507,690	87.60%
<u>Purchased/Contracted Services</u>			
100-05-2180-52-1301	Computer SW, HW Support	16,000	2.76%
100-05-2180-52-2320	Rentals of Equipment	13,000	2.24%
100-05-2180-52-3100	General Liability Insurance	4,465	0.77%
100-05-2180-52-3300	Advertising	700	0.12%
100-05-2180-52-3850	Contract Labor	1,000	0.17%
<u>Total Purchased/Contracted Services</u>		35,165	6.07%
<u>Repairs & Maintenance</u>			
100-05-2180-52-2201	Repairs/Maintenance Equipment	0	0.00%
<u>Total Repairs & Maintenance</u>		0	0.00%
<u>Utilities</u>			
100-05-2180-52-3200	Telephone/Internet	9,700	1.67%
<u>Total Utilities</u>		9,700	1.67%
<u>Supplies</u>			
100-05-2180-52-3201	Postage	14,000	2.42%
100-05-2180-53-1100	General Supplies & Materials	13,000	2.24%
<u>Total Supplies</u>		27,000	4.66%
<u>Total Budget</u>		579,555	100.00%

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SUPERIOR COURT

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Purchased/Contracted Services			
100-06-2300-52-1200	Professional	1,000	0.32%
100-06-2300-52-1210	Public Defender Costs	71,366	23.08%
100-06-2300-52-1215	District Attorney Costs	119,901	38.78%
100-06-2300-52-1220	Superior Court Judge Costs	35,693	11.54%
100-06-2300-52-1320	Court Reporters - Superior Court	60,000	19.40%
100-06-2300-52-3600	Dues & Fees	0	0.00%
100-06-2300-52-3650	Juror's & Witnesses	20,000	6.47%
Total Purchased/Contracted Services		307,960	99.60%
Utilities			
100-06-2300-52-3200	Telephone/Internet	240	0.08%
Total Utilities		240	0.08%
Supplies			
100-06-2300-53-1100	General Supplies & Materials	1,000	0.32%
Total Supplies		1,000	0.32%
	Total Budget	309,200	100.00%

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STATE COURT

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-07-2300-51-1100	Regular Employees	36,202	10.48%
100-07-2300-51-1150	Elected Officials	173,639	50.25%
100-07-2300-51-2200	Social Security	13,010	3.76%
100-07-2300-51-2300	Medicare	3,043	0.88%
100-07-2300-51-2400	Retirement Contributions	15,905	4.60%
100-07-2300-51-2500	Employee Healthcare	75	0.02%
100-07-2300-51-2700	Worker's Compensation	299	0.09%
100-07-2300-52-3500	Travel	2,000	0.58%
<u>Total Personnel Services & Employee Benefits</u>		244,173	70.66%
<u>Purchased/Contracted Services</u>			
100-07-2300-52-1200	Professional	35,000	10.13%
100-07-2300-52-1210	Public Defender Costs	33,300	9.64%
100-07-2300-52-1330	Court Reporters	25,000	7.23%
100-07-2300-52-3100	General Liability Insurance	2,479	0.72%
100-07-2300-52-3300	Advertising	500	0.14%
100-07-2300-52-3600	Dues & Fees	900	0.26%
<u>Total Purchased/Contracted Services</u>		97,179	28.12%
<u>Utilities</u>			
100-07-2300-52-3200	Telephone/Internet	2,200	0.64%
<u>Total Utilities</u>		2,200	0.64%
<u>Supplies</u>			
100-07-2300-53-1100	General Supplies & Materials	2,000	0.58%
<u>Total Supplies</u>		2,000	0.58%
<u>Total Budget</u>		345,552	100.00%

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JUVENILE COURT

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-08-2300-51-1100	Regular Employees	12,750	10.32%
100-08-2300-51-2200	Social Security	830	0.67%
100-08-2300-51-2300	Medicare	185	0.15%
100-08-2300-51-2700	Worker's Comp	100	0.08%
100-08-2300-52-3500	Travel	1,000	0.81%
<u>Total Personnel Services & Employee Benefits</u>		14,865	12.03%
<u>Purchased/Contracted Services</u>			
100-08-2300-52-1200	Professional	70,000	56.67%
100-08-2300-52-1201	Law Clerk Supplement	6,500	5.26%
100-08-2300-52-1330	Court Reporters	30,000	24.29%
100-08-2300-52-3100	General Liability Insurance	159	0.13%
100-08-2300-52-3600	Dues & Fees	0	0.00%
100-08-2300-52-3650	Juror's Witnesses	1,000	0.81%
<u>Total Purchased/Contracted Services</u>		107,659	87.16%
<u>Supplies</u>			
100-08-2300-53-1100	General Supplies & Materials	1,000	0.81%
<u>Total Supplies</u>		1,000	0.81%
<u>Total Budget</u>		123,524	100.00%

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SHERIFF'S DEPARTMENT

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-09-3300-51-1100	Regular Employees	2,490,319	48.73%
100-09-3300-51-1150	Elected Official	93,115	1.82%
100-09-3300-51-1200	Baliffs	15,000	0.29%
100-09-3300-51-1201	Part-Time Employees	55,085	1.08%
100-09-3300-51-1300	Overtime	505,770	9.90%
100-09-3300-51-2200	Social Security	195,876	3.83%
100-09-3300-51-2300	Medicare	45,810	0.90%
100-09-3300-51-2400	Retirement Contributions	141,740	2.77%
100-09-3300-51-2500	Employee Healthcare	378,248	7.40%
100-09-3300-51-2700	Worker's Compensation	87,496	1.71%
100-09-3300-52-3202	Cell Phone	40,000	0.78%
100-09-3300-52-3500	Travel	12,000	0.23%
100-09-3300-52-3550	Federal Transport	70,000	1.37%
100-09-3300-52-3552	School Resource Officers	5,000	0.10%
100-09-3300-52-3553	Bureau of Prison Transport	0	0.00%
100-09-3300-52-3700	Education & Training	5,000	0.10%
100-09-3300-53-1700	Uniforms	25,000	0.49%
<u>Total Personnel Services & Employee Benefits</u>		4,165,459	81.50%
<u>Purchased/Contracted Services</u>			
100-09-3300-52-1200	Professional	5,000	0.10%
100-09-3300-52-1301	Computer SW, HW Support	142,030	2.78%
100-09-3300-52-2100	Marine Expenses	10,000	0.20%
100-09-3300-52-2320	Rentals of Equipment	15,000	0.29%
100-09-3300-52-3100	General Liability Insurance	143,813	2.81%
100-09-3300-52-3300	Advertising	1,500	0.03%
100-09-3300-52-3600	Dues & Fees	1,500	0.03%
<u>Total Purchased/Contracted Services</u>		318,843	6.24%
<u>Repairs & Maintenance</u>			
100-09-3300-52-2201	Repairs/Maintenance Equipment	247,000	4.83%
<u>Total Repairs & Maintenance</u>		247,000	4.83%
<u>Supplies</u>			
100-09-3300-52-3201	Postage	1,500	0.03%
100-09-3300-53-1100	General Supplies & Materials	35,000	0.68%
100-09-3300-53-1103	K-9 Supplies	5,000	0.10%
100-09-3300-53-1105	Fire Arms	38,000	0.74%
100-09-3300-53-1270	Gasoline/ Diesel	300,000	5.87%
<u>Total Supplies</u>		379,500	7.43%
<u>Total Budget</u>		5,110,802	100.00%

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COUNTY JAIL

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-10-3326-51-1100	Regular Employees	951,914	41.15%
100-10-3326-51-1200	Part-Time Employees	20,000	0.86%
100-10-3326-51-1300	Overtime	150,000	6.48%
100-10-3326-51-2200	Social Security	69,559	3.01%
100-10-3326-51-2300	Medicare	16,268	0.70%
100-10-3326-51-2400	Retirement Contributions	50,520	2.18%
100-10-3326-51-2500	Employee Healthcare	157,077	6.79%
100-10-3326-51-2700	Worker's Compensation	38,397	1.66%
100-10-3326-52-3500	Travel	5,000	0.22%
100-10-3326-52-3700	Education & Training	5,000	0.22%
100-10-3326-53-1700	Uniforms	15,000	0.65%
<u>Total Personnel Services & Employee Benefits</u>		1,478,735	63.92%
<u>Purchased/Contracted Services</u>			
100-10-3326-52-1200	Professional / Inmate Medical	300,000	12.97%
100-10-3326-52-3100	General Liability Insurance	13,988	0.60%
100-10-3326-52-3300	Advertising	2,000	0.09%
100-10-3326-52-3600	Dues & Fees	300	0.01%
100-10-3326-52-3850	Contract Labor	0	0.00%
<u>Total Purchased/Contracted Services</u>		316,288	13.67%
<u>Repairs & Maintenance</u>			
100-10-3326-52-2200	Repairs/Maintenance Building	20,000	0.86%
100-10-3326-52-2201	Repairs/Maintenance Equipment	15,000	0.65%
<u>Total Repairs & Maintenance</u>		35,000	1.51%
<u>Utilities</u>			
100-10-3326-52-3200	Telephone/Internet	50,000	2.16%
100-10-3326-53-1230	Electricity	80,000	3.46%
<u>Total Utilities</u>		130,000	5.62%
<u>Supplies</u>			
100-10-3326-52-3201	Postage	3,500	0.15%
100-10-3326-53-1100	General Supplies & Materials	100,000	4.32%
100-10-3326-53-1300	Inmate Food	250,000	10.81%
<u>Total Supplies</u>		353,500	15.28%
Total Budget		2,313,523	100.00%

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FIRE PROTECTION

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-11-3500-51-1200	Fire Run Stipends	75,000	22.38%
100-11-3500-51-2400	Retirement	12,000	3.58%
100-11-3500-51-2700	Worker's Compensation	11,920	3.56%
100-11-3500-52-3101	Insurance - Volunteer Firemen	15,000	4.48%
100-11-3500-52-3202	Cell Phone	31,500	9.40%
100-11-3500-52-3500	Travel	500	0.15%
100-11-3500-52-3700	Education & Training	5,000	1.49%
<u>Total Personnel Services & Employee Benefits</u>		150,920	45.04%
<u>Purchased/Contracted Services</u>			
100-11-3500-52-2320	Rentals of Equipment	3,000	0.90%
100-11-3500-52-3100	General Liability Insurance	34,795	10.38%
<u>Total Purchased/Contracted Services</u>		37,795	11.28%
<u>Repairs & Maintenance</u>			
100-11-3500-52-2200	Repairs/Maintenance Building	10,000	2.98%
100-11-3500-52-2201	Repairs/Maintenance Equipment	50,000	14.92%
<u>Total Repairs & Maintenance</u>		60,000	17.91%
<u>Utilities</u>			
100-11-3500-52-3200	Telephone/Internet	8,000	2.39%
100-11-3500-53-1210	Water/ Sewer	3,000	0.90%
100-11-3500-53-1230	Electricity	27,000	8.06%
<u>Total Utilities</u>		38,000	11.34%
<u>Supplies</u>			
100-11-3500-52-3201	Postage	350	0.10%
100-11-3500-53-1100	General Supplies & Materials	35,000	10.45%
100-11-3500-53-1101	Food - Meetings	1,000	0.30%
100-11-3500-53-1270	Gasoline/ Diesel	12,000	3.58%
<u>Total Supplies</u>		48,350	14.43%
<u>Total Budget</u>		335,065	100.00%

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EMERGENCY MANAGEMENT AGENCY

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-12-3920-51-1100	Regular Employees	133,289	14.41%
100-12-3920-51-1300	Overtime	4,000	0.43%
100-12-3920-51-2200	Social Security	8,512	0.92%
100-12-3920-51-2300	Medicare	1,991	0.22%
100-12-3920-51-2400	Retirement Contributions	6,434	0.70%
100-12-3920-51-2500	Employee Healthcare	32,225	3.48%
100-12-3920-51-2700	Worker's Compensation	5,561	0.60%
100-12-3920-52-1202	PTSD Insurance	14,876	1.61%
100-12-3920-52-3202	Cell Phone	8,500	0.92%
100-12-3920-52-3500	Travel	2,000	0.22%
100-12-3920-52-3700	Education & Training	2,000	0.22%
Total Personnel Services & Employee Benefits		219,388	23.72%
<u>Purchased/Contracted Services</u>			
100-12-3920-52-1200	Professional Services	223	0.02%
100-12-3920-52-2320	Rentals of Equipment	500	0.05%
100-12-3920-52-3100	General Liability Insurance	8,493	0.92%
100-12-3920-52-3600	Dues & Fees	100	0.01%
100-12-3920-54-2500	Radio Equipment Lease Payments	654,181	70.73%
Total Purchased/Contracted Services		663,497	71.74%
<u>Repairs & Maintenance</u>			
100-12-3920-52-2201	Repairs/Maintenance Equipment	7,791	0.84%
100-12-3920-52-2202	Repairs/Maintenance Radios	8,500	0.92%
Total Repairs & Maintenance		16,291	1.76%
<u>Utilities</u>			
100-12-3920-52-3200	Telephone/Internet	5,000	0.54%
Total Utilities		5,000	0.54%
<u>Supplies</u>			
100-12-3920-52-3201	Postage	0	0.00%
100-12-3920-52-3900	Other	9,500	1.03%
100-12-3920-53-1100	General Supplies & Materials	5,000	0.54%
100-12-3920-53-1270	Gasoline/ Diesel	4,200	0.45%
100-12-3920-54-2500	Equipment	2,000	0.22%
Total Supplies		20,700	2.24%
Total Budget		924,876	100.00%

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ROAD DEPARTMENT

		Adopted Budget <u>FY2026</u>	Percent of Department <u>FY2026 Budget</u>
<u>Personnel Services & Employee Benefits</u>			
100-13-4200-51-1100	Regular Employees	680,636	34.51%
100-13-4200-51-1200	Part-Time Employees	0	0.00%
100-13-4200-51-1300	Overtime	20,000	1.01%
100-13-4200-51-2200	Social Security	43,325	2.20%
100-13-4200-51-2300	Medicare	10,133	0.51%
100-13-4200-51-2400	Retirement Contributions	34,159	1.73%
100-13-4200-51-2500	Employee Healthcare	126,731	6.43%
100-13-4200-51-2700	Worker's Compensation	40,994	2.08%
100-13-4200-52-3202	Cell Phone	4,500	0.23%
100-13-4200-52-3500	Travel	500	0.03%
100-13-4200-52-3700	Education & Training	1,000	0.05%
Total Personnel Services & Employee Benefits		961,978	48.78%
<u>Purchased/Contracted Services</u>			
100-13-4200-52-1200	Professional	22,000	1.12%
100-13-4200-52-1301	Computer SW, HW Support	1,000	0.05%
100-13-4200-52-2320	Rentals of Equipment	4,000	0.20%
100-13-4200-52-3100	General Liability Insurance	40,446	2.05%
100-13-4200-52-3300	Advertising	250	0.01%
Total Purchased/Contracted Services		67,696	3.43%
<u>Repairs & Maintenance</u>			
100-13-4200-52-2200	Repairs/Maintenance Building	6,000	0.30%
100-13-4200-52-2201	Repairs/Maintenance Equipment	150,000	7.61%
100-13-4200-52-2215	Repairs/Maintenance Sapelo	17,500	0.89%
Total Repairs & Maintenance		173,500	8.80%
<u>Utilities</u>			
100-13-4200-52-3200	Telephone/Internet	4,200	0.21%
100-13-4200-53-1210	Water	600	0.03%
100-13-4200-53-1230	Electricity	117,000	5.93%
Total Utilities		121,800	6.18%
<u>Supplies</u>			
100-13-4200-53-1100	General Supplies & Materials	6,000	0.30%
100-13-4200-53-1105	Road Signs & Materials	15,000	0.76%
100-13-4200-53-1110	Construction Supplies & Materials	50,000	2.54%
100-13-4200-53-1115	Hand Tools/Small Equipment	7,000	0.35%
100-13-4200-53-1270	Diesel	60,000	3.04%
100-13-4200-53-1271	Gasoline-Small Engine	9,000	0.46%
100-13-4200-53-1272	Gasoline-Vehicles	50,000	2.54%
Total Supplies		197,000	9.99%

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		Adopted Budget <u>FY2026</u>	Percent of Department <u>FY2026 Budget</u>
<u>Capital Outlays/Debt Repayment</u>			
100-13-4200-54-2500	Capital Expenditures	0	0.00%
100-13-4200-54-2501	LMIG Project	450,182	22.83%
<u>Total Capital Outlays/Debt Repayment</u>		450,182	22.83%
	<u>Total Budget</u>	1,972,156	100.00%

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MOSQUITO CONTROL

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-14-5144-52-3500	Travel	1,000	4.07%
100-14-5144-52-3700	Education & Training	1,000	4.07%
<u>Total Personnel Services & Employee Benefits</u>		2,000	8.13%
<u>Purchased/Contracted Services</u>			
100-14-5144-52-1200	Professional	1,000	4.07%
100-14-5144-52-1301	Computer SW, HW Support	1,000	4.07%
100-14-5144-52-3300	Advertising	0	0.00%
100-14-5144-52-3600	Dues & Fees	600	2.44%
100-14-5144-52-3850	Contract Labor	1,000	4.07%
<u>Total Purchased/Contracted Services</u>		3,600	14.63%
<u>Repairs & Maintenance</u>			
100-14-5144-52-2201	Repairs/Maintenance Equipment	2,000	8.13%
<u>Total Repairs & Maintenance</u>		2,000	8.13%
<u>Supplies</u>			
100-14-5144-52-3201	Postage	0	0.00%
100-14-5144-53-1100	General Supplies & Materials	5,000	20.33%
100-14-5144-53-1101	Chemicals	10,000	40.65%
100-14-5144-53-1102	Lab & Trapping Supplies	0	0.00%
100-14-5144-53-1270	Gasoline/Diesel	2,000	8.13%
<u>Total Supplies</u>		17,000	69.11%
<u>Total Budget</u>		24,600	100.00%

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COUNTY EXTENSION

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-16-7130-51-1100	Regular Employees	2,250	1.88%
100-16-7130-52-3202	Cell Phone	1,680	1.40%
100-16-7130-52-3500	Travel	10,500	8.76%
100-16-7130-52-3700	Education & Training	2,000	1.67%
<u>Total Personnel Services & Employee Benefits</u>		16,430	13.71%
<u>Purchased/Contracted Services</u>			
100-16-7130-52-2320	Rentals of Equipment	4,600	3.84%
100-16-7130-52-3100	General Liability Insurance	0	0.00%
100-16-7130-52-3600	Dues & Fees	1,000	0.83%
100-16-7130-52-3850	Contract Labor	83,944	70.04%
100-16-7130-57-1000	4-H Allotment	7,500	6.26%
<u>Total Purchased/Contracted Services</u>		97,044	80.97%
<u>Repairs & Maintenance</u>			
100-16-7130-52-2200	Repairs/Maintenance Building	285	0.24%
<u>Total Repairs & Maintenance</u>		285	0.24%
<u>Utilities</u>			
100-16-7130-52-3200	Telephone/Internet	3,400	2.84%
<u>Total Utilities</u>		3,400	2.84%
<u>Supplies</u>			
100-16-7130-52-3201	Postage	200	0.17%
100-16-7130-53-1100	General Supplies & Materials	2,000	1.67%
100-16-7130-53-1270	Gasoline	500	0.42%
100-16-7130-54-2500	Other	0	0.00%
<u>Total Supplies</u>		2,700	2.25%
<u>Total Budget</u>		119,859	100.00%

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<u>RECREATION DEPARTMENT</u>		<u>Adopted Budget FY2026</u>	<u>Percent of Department FY2026 Budget</u>
Personnel Services & Employee Benefits			
100-17-6100-51-1100	Regular Employees	180,954	21.03%
100-17-6100-51-1106	Board Members	4,200	0.49%
100-17-6100-51-1200	Part-Time Employees	80,595	9.37%
100-17-6100-51-1210	Seasonal Employees	40,000	4.65%
100-17-6100-51-1300	Overtime	9,500	1.10%
100-17-6100-51-2200	Social Security	19,546	2.27%
100-17-6100-51-2300	Medicare	4,571	0.53%
100-17-6100-51-2400	Retirement Contributions	4,954	0.58%
100-17-6100-51-2500	Employee Healthcare	33,580	3.90%
100-17-6100-51-2700	Worker's Compensation	5,097	0.59%
100-17-6100-52-3202	Cell Phone	2,400	0.28%
100-17-6100-52-3500	Travel	3,000	0.35%
100-17-6100-52-3700	Education & Training	2,000	0.23%
Total Personnel Services & Employee Benefits		390,397	45.37%
Purchased/Contracted Services			
100-17-6100-52-1200	Professional	2,000	0.23%
100-17-6100-52-2202	Parking Lot Rental	2,700	0.31%
100-17-6100-52-2320	Rentals of Equipment	25,000	2.91%
100-17-6100-52-3100	General Liability Insurance	11,877	1.38%
100-17-6100-52-3300	Advertising	10,000	1.16%
100-17-6100-52-3600	Dues & Fees	1,500	0.17%
100-17-6100-52-3601	Tournament Fees	6,000	0.70%
100-17-6100-52-3850	Contract Labor	30,000	3.49%
Total Purchased/Contracted Services		89,077	10.35%
Repairs & Maintenance			
100-17-6100-52-2200	Repairs/Maintenance Building	15,000	1.74%
100-17-6100-52-2201	Repairs/Maintenance Equipment	20,000	2.32%
100-17-6100-52-2203	Repairs/Maintenance Fields	30,000	3.49%
Total Repairs & Maintenance		65,000	7.55%
Utilities			
100-17-6100-52-3200	Telephone/Internet	10,000	1.16%
100-17-6100-53-1210	Water	5,000	0.58%
100-17-6100-53-1230	Electricity	50,000	5.81%
Total Utilities		65,000	7.55%
Supplies			
100-17-6100-52-3302	Promotional Signs	5,000	0.58%
100-17-6100-52-3501	Team Travel	8,000	0.93%
100-17-6100-53-1100	General Supplies & Materials	8,000	0.93%
100-17-6100-53-1101	Program Supplies	50,000	5.81%
100-17-6100-53-1102	Banquet & Awards	5,000	0.58%
100-17-6100-53-1103	Program Jerseys/Uniforms	40,000	4.65%

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100-17-6100-53-1110	Concessions	20,000	2.32%
100-17-6100-53-1270	Gasoline/Diesel	15,000	1.74%
100-17-6100-53-1700	Other Supplies	100,000	11.62%
<u>Total Supplies</u>		251,000	29.17%
	<u>Total Budget</u>	860,474	100.00%

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BUILDING & ZONING/CODE ENFORCEMENT

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Personnel Services & Employee Benefits			
100-18-7200-51-1100	Regular Employees	256,895	58.78%
100-18-7200-51-1150	Part-Time Employees	0	0.00%
100-18-7200-51-1200	Board Members	3,300	0.76%
100-18-7200-51-2200	Social Security	15,963	3.65%
100-18-7200-51-2300	Medicare	3,733	0.85%
100-18-7200-51-2400	Retirement Contributions	14,014	3.21%
100-18-7200-51-2500	Employee Healthcare	64,524	14.76%
100-18-7200-51-2700	Worker's Compensation	4,838	1.11%
100-18-7200-52-3202	Cell Phone	1,500	0.34%
100-18-7200-52-3500	Travel	3,500	0.80%
100-18-7200-52-3700	Education & Training	4,000	0.92%
Total Personnel Services & Employee Benefits		372,267	85.18%
Purchased/Contracted Services			
100-18-7200-52-1200	Professional	9,000	2.06%
100-18-7200-52-1301	Computer SW, HW Support	12,000	2.75%
100-18-7200-52-3100	General Liability Insurance	5,374	1.23%
100-18-7200-52-3300	Advertising	3,500	0.80%
100-18-7200-52-3600	Dues & Fees	500	0.11%
Total Purchased/Contracted Services		30,374	6.95%
Repairs & Maintenance			
100-18-7200-52-2201	Repairs/Maintenance Equipment	10,000	2.29%
Total Repairs & Maintenance		10,000	2.29%
Utilities			
100-18-7200-52-3200	Telephone/Internet	4,500	1.03%
Total Utilities		4,500	1.03%
Supplies			
100-18-7200-52-3201	Postage	2,000	0.46%
100-18-7200-53-1100	General Supplies & Materials	5,500	1.26%
100-18-7200-53-1102	Road Signs	8,000	1.83%
100-18-7200-53-1270	Gasoline	3,500	0.80%
100-18-7200-54-2500	Other Equipment	882	0.20%
Total Supplies		19,882	4.55%
Total Budget		437,023	100.00%

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AMBULANCE SERVICE (EMS)

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-20-3600-51-1100	Regular Employees	669,356	37.24%
100-20-3600-51-1200	Part-Time Employees	58,000	3.23%
100-20-3600-51-1300	Overtime	450,000	25.03%
100-20-3600-51-2200	Social Security	72,996	4.06%
100-20-3600-51-2300	Medicare	17,072	0.95%
100-20-3600-51-2400	Retirement Contributions	24,710	1.37%
100-20-3600-51-2500	Employee Healthcare	91,373	5.08%
100-20-3600-51-2700	Worker's Compensation	92,094	5.12%
100-20-3600-52-3202	Cell Phone	8,500	0.47%
100-20-3600-52-3500	Travel	1,000	0.06%
100-20-3600-52-3700	Education & Training	10,700	0.60%
100-20-3600-53-1700	Uniforms	10,000	0.56%
<u>Total Personnel Services & Employee Benefits</u>		1,505,801	83.77%
<u>Purchased/Contracted Services</u>			
100-20-3600-52-1200	Professional Services	54,000	3.00%
100-20-3600-52-1301	Computer SW, HW Support	6,500	0.36%
100-20-3600-52-2320	Rentals of Equipment	13,600	0.76%
100-20-3600-52-3100	General Liability Insurance	24,092	1.34%
100-20-3600-52-3602	State Fee	0	0.00%
100-20-3600-52-3850	Contract Labor	42,227	2.35%
<u>Total Purchased/Contracted Services</u>		140,419	7.81%
<u>Repairs & Maintenance</u>			
100-20-3600-52-2200	Repairs/Maintenance Building	7,900	0.44%
100-20-3600-52-2201	Repairs/Maintenance Equipment	22,000	1.22%
<u>Total Repairs & Maintenance</u>		29,900	1.66%
<u>Utilities</u>			
100-20-3600-52-3200	Telephone/Internet	4,200	0.23%
100-20-3600-53-1210	Water/ Sewer	1,600	0.09%
100-20-3600-53-1230	Electricity	8,500	0.47%
<u>Total Utilities</u>		14,300	0.80%
<u>Supplies</u>			
100-20-3600-52-3201	Postage	150	0.01%
100-20-3600-53-1100	General Supplies & Materials	15,000	0.83%
100-20-3600-53-1105	Medical Supplies	35,000	1.95%
100-20-3600-53-1110	Medical Drugs	20,000	1.11%
100-20-3600-53-1270	Gasoline/Diesel	35,000	1.95%
100-20-3600-53-1275	Opiate Mitigation Expenses	2,000	0.11%
<u>Total Supplies</u>		107,150	5.96%
<u>Total Budget</u>		1,797,570	100.00%

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CORONER

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-21-3700-51-1100	Elected Official	23,000	33.02%
100-21-3700-51-1300	Social Security	834	1.20%
100-21-3700-51-2300	Medicare	195	0.28%
100-21-3700-51-2500	Employee Healthcare	21,056	30.23%
100-21-3700-51-2700	Worker's Compensation	8,341	11.97%
100-21-3700-52-3202	Cell Phone	1,800	2.58%
100-21-3700-52-3500	Travel	5,000	7.18%
100-21-3700-52-3700	Education & Training	2,500	3.59%
<u>Total Personnel Services & Employee Benefits</u>		62,726	90.04%
<u>Purchased/Contracted Services</u>			
100-21-3700-52-1200	Professional	0	0.00%
100-21-3700-52-3100	General Liability Insurance	336	0.48%
100-21-3700-52-3600	Dues & Fees	600	0.86%
<u>Total Purchased/Contracted Services</u>		936	1.34%
<u>Supplies</u>			
100-21-3700-52-3900	Other	0	0.00%
100-21-3700-53-1100	General Supplies & Materials	6,000	8.61%
<u>Total Supplies</u>		6,000	8.61%
<u>Total Budget</u>		69,662	100.00%

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ELECTIONS & REGISTRATION

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Personnel Services & Employee Benefits			
100-23-1400-51-1100	Regular Employees	138,271	38.64%
100-23-1400-51-1150	Part-Time Employees	20,000	5.59%
100-23-1400-51-1200	Board Members	6,500	1.82%
100-23-1400-51-1300	Overtime	16,000	4.47%
100-23-1400-51-1350	Poll Workers	30,000	8.38%
100-23-1400-51-2200	Social Security	11,208	3.13%
100-23-1400-51-2300	Medicare	2,621	0.73%
100-23-1400-51-2400	Retirement Contributions	10,130	2.83%
100-23-1400-51-2500	Employee Healthcare	11,243	3.14%
100-23-1400-51-2700	Worker's Compensation	697	0.19%
100-23-1400-51-3202	Cell Phone	600	0.17%
100-23-1400-52-3500	Travel	4,500	1.26%
100-23-1400-52-3700	Education & Training	5,000	1.40%
Total Personnel Services & Employee Benefits		256,770	71.75%
Purchased/Contracted Services			
100-23-1400-52-1200	Professional	10,000	2.79%
100-23-1400-52-1201	Legal Fees	10,000	2.79%
100-23-1400-52-2310	Building Rent (Churches)	3,600	1.01%
100-23-1400-52-2320	Rentals of Equipment	4,000	1.12%
100-23-1400-52-3100	General Liability Insurance	4,491	1.25%
100-23-1400-52-3300	Advertising	8,000	2.24%
100-23-1400-52-3600	Dues & Fees	400	0.11%
100-23-1400-52-3850	Contract Labor	35,000	9.78%
Total Purchased/Contracted Services		75,491	21.10%
Repairs & Maintenance			
100-23-1400-52-2200	Repairs/Maintenance Building	1,000	0.28%
100-23-1400-52-2201	Repairs/Maintenance Equipment	2,000	0.56%
Total Repairs & Maintenance		3,000	0.84%
Utilities			
100-23-1400-52-3200	Telephone/Internet	7,600	2.12%
Total Utilities		7,600	2.12%
Supplies			
100-23-1400-52-3201	Postage	2,500	0.70%
100-23-1400-53-1100	General Supplies & Materials	10,000	2.79%
100-23-1400-54-2500	Other Equipment	2,500	0.70%
Total Supplies		15,000	4.19%
Total Budget		357,861	100.00%

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MAGISTRATE & PROBATE COURT

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Personnel Services & Employee Benefits			
100-25-2400-51-1100	Regular Employees	186,157	40.48%
100-25-2400-51-1150	Elected Official	107,944	23.47%
100-25-2400-51-1200	Part-Time Magistrate Judges	34,352	7.47%
100-25-2400-51-1225	Associate Probate Judge	7,800	1.70%
100-25-2400-51-1250	Part-Time Employees	0	0.00%
100-25-2400-51-1300	Overtime	0	0.00%
100-25-2400-51-2200	Social Security	20,848	4.53%
100-25-2400-51-2300	Medicare	4,876	1.06%
100-25-2400-51-2400	Retirement Contributions	15,995	3.48%
100-25-2400-51-2500	Employee Healthcare	33,580	7.30%
100-25-2400-51-2700	Worker's Compensation	2,518	0.55%
100-25-2400-52-3202	Cell Phone	2,000	0.43%
100-25-2400-52-3500	Travel	5,000	1.09%
100-25-2400-52-3700	Education & Training	4,000	0.87%
Total Personnel Services & Employee Benefits		425,070	92.43%
Purchased/Contracted Services			
100-25-2400-52-1200	Professional	2,000	0.43%
100-25-2400-52-1201	Weapons Permit Cost	1,500	0.33%
100-25-2400-52-1301	Computer SW, HW Support	6,000	1.30%
100-25-2400-52-2320	Rentals of Equipment	4,500	0.98%
100-25-2400-52-3100	General Liability Insurance	5,599	1.22%
100-25-2400-52-3300	Advertising	500	0.11%
100-25-2400-52-3600	Dues & Fees	1,000	0.22%
Total Purchased/Contracted Services		21,099	4.59%
Repairs & Maintenance			
100-25-2400-52-2200	Repairs/Maintenance Building	0	0.00%
100-25-2400-52-2201	Repairs/Maintenance Equipment	1,000	0.22%
Total Repairs & Maintenance		1,000	0.22%
Utilities			
100-25-2400-52-3200	Telephone/Internet	5,200	1.13%
Total Utilities		5,200	1.13%
Supplies			
100-25-2400-52-3201	Postage	1,000	0.22%
100-25-2400-53-1100	General Supplies & Materials	5,000	1.09%
100-25-2400-53-1270	Gasoline/Diesel	1,500	0.33%
100-25-2400-54-2500	Other Equipment	0	0.00%
Total Supplies		7,500	1.63%
Total Budget		459,869	100.00%

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BOARD OF EQUALIZATION

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Personnel Services & Employee Benefits			
100-27-3900-51-1106	Board Members	2,280	15.11%
100-27-3900-51-1200	Part-Time Employees	6,000	39.76%
100-27-3900-51-2200	Social Security	513	3.40%
100-27-3900-51-2300	Medicare	94	0.62%
100-27-3900-52-3500	Travel	300	1.99%
100-27-3900-52-3700	Education & Training	600	3.98%
Total Personnel Services & Employee Benefits		9,787	64.86%
Purchased/Contracted Services			
100-27-3900-52-1200	Professional	2,000	13.25%
100-27-3900-52-1301	Computer HW & SW Support	2,000	13.25%
100-27-3900-52-3100	General Liability Insurance	52	0.34%
100-27-3900-52-3300	Advertising	200	1.33%
Total Purchased/Contracted Services		4,252	28.18%
Supplies			
100-27-3900-52-3201	Postage	50	0.33%
100-27-3900-53-1100	General Supplies & Materials	1,000	6.63%
Total Supplies		1,050	6.96%
Total Budget		15,089	100.00%

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INTERGOVERNMENTAL

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Transfers to Other Funds/Agencies</u>			
100-29-0000-54-3500	Grant Matches	0	0.00%
100-29-1510-57-2100	Atlantic Area CASA Expenses	15,000	3.27%
100-29-3500-57-1050	Forestry	17,579	3.83%
100-29-3500-57-1100	Transfer to E911	164,189	35.79%
100-29-4500-61-1540	Transfer to Landill	16,812	3.67%
100-29-5100-57-1100	Board of Health	52,080	11.35%
100-29-5440-57-1200	DFACS	14,040	3.06%
100-29-5440-57-1250	Family Connections	5,000	1.09%
100-29-6500-57-1300	Ida Hilton Library	59,000	12.86%
100-29-6500-57-1350	Hog Hammock Library	9,000	1.96%
100-29-7680-52-3600	CRC Membership Fees	24,000	5.23%
100-29-7680-52-3650	CRC Rural Transportation	35,000	7.63%
100-29-7680-52-3750	C.G.A.C.A.A. - Senior Meals	35,000	7.63%
100-29-8000-52-1000	Debt Repayment/Interest	0	0.00%
100-29-8000-52-1001	CRC Transit Fees	12,000	2.62%
<u>Total Transfers to Other Funds/Agencies</u>		458,700	100.00%
	<u>Total Budget</u>	458,700	100.00%

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PARKS DEPARTMENT

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Personnel Services & Employee Benefits</u>			
100-30-6200-51-1100	Regular Employees	83,916	34.81%
100-30-6200-51-1200	Part-Time Employees	72,000	29.87%
100-30-6200-51-1300	Overtime	0	0.00%
100-30-6200-51-2200	Social Security	9,667	4.01%
100-30-6200-51-2300	Medicare	2,261	0.94%
100-30-6200-51-2400	Retirement Contributions	5,301	2.20%
100-30-6200-51-2500	Employee Healthcare	11,243	4.66%
100-30-6200-51-2700	Worker's Compensation	1,026	0.43%
100-30-6200-52-3202	Cell Phone	600	0.25%
100-30-6200-52-3500	Travel	0	0.00%
100-30-6200-52-3700	Education & Training	0	0.00%
<u>Total Personnel Services & Employee Benefits</u>		186,014	77.16%
<u>Purchased/Contracted Services</u>			
100-30-6200-52-1200	Professional	0	0.00%
100-30-6200-52-1301	Computer HW & SW Support	3,000	1.24%
100-30-6200-52-3100	General Liability Insurance	1,614	0.67%
100-30-6200-52-3300	Advertising	0	0.00%
100-30-6200-52-3600	Dues & Fees	0	0.00%
100-30-6200-52-3850	Contract Labor	15,000	6.22%
<u>Total Purchased/Contracted Services</u>		19,614	8.14%
<u>Repairs & Maintenance</u>			
100-30-6200-52-2200	Repairs/Maintenance Building	1,000	0.41%
100-30-6200-52-2201	Repairs/Maintenance Equipment	3,000	1.24%
<u>Total Repairs & Maintenance</u>		4,000	1.66%
<u>Utilities</u>			
100-30-6200-52-3850	Telephone/Internet	1,450	0.60%
100-30-6200-53-1210	Water/Sewer	0	0.00%
100-30-6200-53-1230	Electricity	10,000	4.15%
<u>Total Utilities</u>		11,450	4.75%
<u>Supplies</u>			
100-30-6200-53-1100	General Supplies & Materials	15,000	6.22%
100-30-6200-53-1270	Gasoline	5,000	2.07%
<u>Supplies</u>		20,000	8.30%
<u>Total Budget</u>		241,078	100.00%

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ANIMAL CONTROL

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Personnel Services & Employee Benefits			
100-32-3910-51-1100	Regular Employees	165,733	52.85%
100-32-3910-51-1200	Part-Time Employees	30,000	9.57%
100-32-3910-51-1300	Overtime	3,500	1.12%
100-32-3910-51-2200	Social Security	12,352	3.94%
100-32-3910-51-2300	Medicare	2,889	0.92%
100-32-3910-51-2400	Retirement Contributions	10,819	3.45%
100-32-3910-51-2500	Employee Healthcare	11,393	3.63%
100-32-3910-51-2700	Worker's Compensation	1,615	0.52%
100-32-3910-52-3202	Cell Phone	2,000	0.64%
100-32-3910-52-3500	Travel	500	0.16%
100-32-3910-52-3700	Education & Training	500	0.16%
Total Personnel Services & Employee Benefits		241,301	76.95%
Purchased/Contracted Services			
100-32-3910-52-1200	Professional	20,000	6.38%
100-32-3910-52-3100	General Liability Insurance	6,890	2.20%
100-32-3910-52-3300	Advertising	100	0.03%
100-32-3910-52-3600	Dues & Fees	400	0.13%
Total Purchased/Contracted Services		27,390	8.73%
Repairs & Maintenance			
100-32-3910-52-2200	Repairs/Maintenance Building	10,000	3.19%
100-32-3910-52-2201	Repairs/Maintenance Equipment	5,000	1.59%
Total Repairs & Maintenance		15,000	4.78%
Utilities			
100-32-3910-52-3200	Telephone/Internet	1,600	0.51%
100-32-3910-53-1210	Water/Sewer	1,500	0.48%
100-32-3910-53-1230	Electricity	7,800	2.49%
Total Utilities		10,900	3.48%
Supplies			
100-32-3910-53-1100	General Supplies & Materials	2,500	0.80%
100-32-3910-53-1150	Supplies for Animals	10,000	3.19%
100-32-3910-53-1270	Gasoline	6,500	2.07%
Supplies		19,000	6.06%
Total Budget		313,591	100.00%

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FAMILY CONNECTIONS

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Purchased/Contracted Services			
100-35-5443-52-3850	Contract Labor	56,500	100.00%
Total Personnel Services & Employee Benefits		56,500	100.00%
Utilities			
100-35-4553-52-3200	Telephone/Internet	0	0.00%
100-35-4553-52-3202	Cell Phone	0	0.00%
Total Utilities		0	0.00%
Supplies			
100-35-4553-53-1090	Regular Operating Expenses	0	0.00%
100-35-4553-53-1100	Other Supplies	0	0.00%
Supplies		0	0.00%
	Total Budget	56,500	100.00%

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LAW LIBRARY

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Revenues			
205-00-0000-13-4200	Prior Year Fund Balance	0	0.00%
205-60-0000-35-1120	State Court Fees	65,000	98.48%
205-90-0000-36-1000	Interest	1,000	1.52%
Total Revenue		66,000	100.00%
Personnel Services & Employee Benefits			
205-00-2750-51-1100	Regular Employees	5,750	8.71%
205-00-2750-51-2200	Social Security	357	0.54%
205-00-2750-51-2300	Medicare	84	0.13%
Total Personnel Services & Employee Benefits		6,191	9.38%
Purchased/Contracted Services			
205-00-2750-52-1200	Professional	5,000	7.58%
Total Purchased/Contracted Services		5,000	7.58%
Supplies			
205-00-2750-52-3201	Postage	500	0.76%
205-00-2750-53-1400	Books & Periodicals	6,709	10.17%
Total Supplies		7,209	10.92%
Capital Outlays/Debt Repayment			
205-00-2750-54-1000	Property Improvements	47,600	72.12%
Total Capital Outlays/Debt Repayment		47,600	72.12%
Contingencies			
205-00-2750-57-9000	Contingencies	0	0.00%
Total Contingencies		0	0.00%
Total Budget		66,000	100.00%

McIntosh County Board of Commissioners
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CONFISCATED ASSETS FUNDS

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Revenues			
210-60-0000-35-1100	Fines & Forfeitures	125,000	100.00%
210-90-0000-36-1000	Interest Revenue	0	0.00%
Total Revenue		125,000	100.00%
Purchased/Contracted Services			
210-00-0000-53-1700	Public Safety	125,000	100.00%
Total Purchased/Contracted Services		125,000	100.00%
	Total Budget	125,000	100.00%

McIntosh County Board of Commissioners

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JAIL FUND

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Revenues			
211-00-0000-13-4200	Prior Year Fund Balance	0	0.00%
211-60-0000-35-1111	Superior Court Fees	5,000	3.69%
211-60-0000-35-1121	State Court Fees	100,000	73.83%
211-60-0000-35-1131	Magistrate/Probate	0	0.00%
211-60-0000-35-1151	City of Darien	30,000	22.15%
211-60-0000-35-1161	Juvenile Court Fees	100	0.07%
211-90-0000-36-1000	Interest	350	0.26%
Total Revenue		135,450	100.00%
Purchased/Contracted Services			
211-00-3326-52-1200	Professional	0	0.00%
211-00-3326-52-3850	Contract Labor	0	0.00%
211-00-3326-53-1541	IT Maintenance	50,000	36.91%
Total Purchased/Contracted Services		50,000	36.91%
Repairs & Maintenance			
211-00-3326-52-2200	R&M Building	20,000	14.77%
211-00-3326-52-2201	R&M Equipment	10,000	7.38%
Total Repairs & Maintenance		30,000	22.15%
Utilities			
211-00-3326-52-3200	Telephone/Internet	20,000	14.77%
211-00-3326-53-1220	Natural Gas	5,000	3.69%
211-00-3326-53-1230	Electricity	30,450	22.48%
Total Utilities		55,450	40.94%
Supplies			
211-00-3326-53-1100	Supplies	0	0.00%
211-00-3326-53-1300	Food	0	0.00%
Total Supplies		0	0.00%
Capital Outlays/Debt Repayment			
211-00-3326-54-2500	Capital Expenditures	0	0.00%
Total Capital Outlays/Debt Repayment		0	0.00%
Contingencies			
211-00-3326-57-9000	Contingencies		0.00%
Total Contingencies		0	0.00%
Total Budget		135,450	100.00%

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DRUG FUND

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Revenues			
212-60-0000-35-1112	Superior Court Fees	4,500	27.44%
212-60-0000-35-1122	State Court Fees	11,500	70.12%
212-60-0000-35-1132	City of Darien	200	1.22%
212-90-0000-36-1000	Interest Revenue	200	1.22%
Total Revenue		16,400	100.00%
Education & Training			
212-00-0000-52-3700	Drug Education	8,400	51.22%
212-00-0000-52-3701	AJC Drug Court	5,000	30.49%
212-00-0000-52-3702	AJC Veterans Treatment Court	3,000	18.29%
Total Education & Training		16,400	100.00%
Total Budget		16,400	100.00%

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VICTIM'S ASSISTANCE FUND

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Revenues			
213-60-0000-35-1113	Superior Court Fees	2,000	1.57%
213-60-0000-35-1123	State Court Fees	100,000	78.43%
213-60-0000-35-1133	City of Darien	25,000	19.61%
213-60-0000-35-1143	Magistrate/Probate	30	0.02%
213-60-0000-35-1163	Juvenile Court Fees	70	0.05%
213-60-0000-36-1000	Interest Revenue	400	0.31%
Total Revenue		127,500	100.00%
Transfers to Other Funds/Agencies			
213-00-0000-57-1215	Payments to McIntosh County LVAP	127,500	100.00%
Total Transfers to Other Funds/Agencies		127,500	100.00%
	Total Budget	127,500	100.00%

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JAIL COMMISSARY FUND

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Revenues			
214-65-0000-34-1100	Charges for Services	100,000	100.00%
214-90-0000-36-1000	Interest Revenue	0	0.00%
Total Revenue		100,000	100.00%
Purchased/Contracted Services			
214-00-0000-52-1100	Public Safety	100,000	100.00%
Total Purchased/Contracted Services		100,000	100.00%
Total Budget		100,000	100.00%

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E-911

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Revenues</u>			
215-90-0000-34-2500	Pre-Paid Revenues	55,000	6.47%
215-90-0000-34-2510	Non-Prepaid Revenues	210,000	24.72%
215-90-0000-34-2515	Transfer from Long County Surcharges	419,932	49.43%
215-90-0000-34-2525	Fireworks Excise Tax	300	0.04%
215-90-0000-36-1000	Interest Revenue	100	0.01%
215-00-0000-13-4200	Prior Years Fund Balance	0	0.00%
215-90-0000-39-1200	Transfer from General Fund	164,189	19.33%
<u>Total Revenue</u>		849,521	100.00%
<u>Personnel Services & Employee Benefits</u>			
215-00-3800-51-1100	Regular Employees	432,638	50.92%
215-00-3800-51-1201	Part-Time Employees	0	0.00%
215-00-3800-51-1300	Overtime	100,000	11.77%
215-00-3800-51-2200	Social Security	33,024	3.89%
215-00-3800-51-2300	Medicare	7,723	0.91%
215-00-3800-51-2400	Retirement	23,296	2.74%
215-00-3800-51-2500	Employee Healthcare	61,351	7.22%
215-00-3800-51-2700	Worker's Compensation	995	0.12%
215-00-3800-52-3202	Cell Phone	1,090	0.13%
215-00-3800-52-3500	Travel	500	0.06%
215-00-3800-52-3700	Education&Training	2,500	0.29%
<u>Total Personnel Services & Employee Benefits</u>		663,117	78.05%
<u>Purchased/Contracted Services</u>			
215-00-3800-52-1200	Professional Services	12,000	1.41%
215-00-3800-52-1301	Computer SW, HW & Support	85,000	10.01%
215-00-3800-52-3100	General Liability Insurance	8,024	0.94%
215-00-3800-51-3300	Advertising	200	0.02%
215-00-3800-52-3600	Dues&Fees	200	0.02%
215-00-3800-52-3850	Contract Labor	32,000	3.77%
<u>Total Purchased/Contracted Services</u>		137,424	16.18%
<u>Repairs & Maintenance</u>			
215-00-3800-52-2200	Repairs/Maintenance Building	2,000	0.24%
215-00-3800-52-2201	Repairs/Maintenance Vehicle	0	0.00%
215-00-3800-52-2202	Repairs/Maintenance Equipment	500	0.06%
215-00-3800-52-2203	Repairs/Maintenance Radios	6,000	0.71%
<u>Total Repairs & Maintenance</u>		8,500	1.00%

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	Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Utilities</u>		
215-00-3800-52-3200 Telephone/Internet	20,000	2.35%
215-00-3800-53-1210 Water/Sewerage	1,000	0.12%
215-00-3800-53-1220 Natural Gas	1,000	0.12%
215-00-3800-53-1230 Electricity	16,000	1.88%
Total Utilities	38,000	4.47%
<u>Supplies</u>		
215-00-3800-53-1100 Supplies	2,500	0.29%
215-00-3800-53-1102 911 New Road Signs	0	0.00%
215-00-3800-53-1270 Gasoline	0	0.00%
215-00-3800-53-3200 Postage	30	0.00%
215-00-3800-54-2300 Office Furniture/Equipment	0	0.00%
Total Supplies	2,530	0.30%
<u>Contingencies</u>		
215-00-3800-57-9000 Contingencies	0	0.00%
Total Contingencies	0	0.00%
<u>Total Budget</u>	849,571	100.00%

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GRANT FUND

		Adopted Budget FY2026	Percent of Department FY2026 Budget
<u>Revenues</u>			
220-80-0000-33-4142	Dept. of Ag. - Sterilization Grant		0.00%
220-80-0000-33-4143	Georgia Outdoor Stewardship Grant	1,200,000	100.00%
<u>Total Revenue</u>		1,200,000	100.00%
<u>Purchased/Contracted Services</u>			
220-00-0000-52-1200	Professional Services	0	0.00%
220-00-0000-52-1232	Dept. of Ag. - Sterilization Grant		0.00%
220-00-0000-52-7108	Georgia Outdoor Stewardship Grant	1,200,000	100.00%
<u>Total Purchased/Contracted Services</u>		1,200,000	100.00%
	<u>Total Budget</u>	1,200,000	100.00%

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HOTEL/MOTEL TAX FUND

		Adopted Budget FY2026	Percent of Department FY2026 Budget
Revenues			
275-50-0000-31-4100	Hotel/Motel Tax Revenue	165,000	100.00%
Total Revenue		165,000	100.00%
Transfers to Other Funds/Agencies			
275-29-7540-57-1300	Chamber of Commerce Allocation	165,000	100.00%
275-29-7540-61-1000	Transfer to General Fund	0	0.00%
275-29-7450-61-1005	Film/Media Contract	0	0.00%
Total Transfers to Other Funds/Agencies		165,000	100.00%
	Total Budget	165,000	100.00%

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2022 SPLOST FUND FY2022-FY2028

		Approved Budget 2022 SPLOST	Expended As of FYE 2025	Remaining Balance as of FYE 2026
Revenues				
328-00-0000-31-3200	Sales Tax Collection		11,520,000	3,557,987
Total Revenue			11,520,000	3,557,987
				7,962,013
Capital Outlays/Debt Repayment				
328-00-0000-54-1200	Economic Development Industrial Park Improvements		550,000	195,000
328-00-0000-54-1500	IT Equipment		75,000	23,423
328-00-0000-57-1000	City of Darien Projects		2,304,000	1,203,420
328-00-000-54-1100	Visitor's Center Improvements		15,000	0
328-01-1510-57-1000	Administration Equipment		120,000	101,845
328-03-1550-54-1250	Tax Assessor Equipment		65,000	0
328-04-1565-54-1200	Government Building Improvements		202,332	19,885
328-04-1565-54-1250	Eulonia Senior Center Improvements		15,000	0
328-09-3300-54-2200	Public Safety Sheriff's Department Equipment		780,000	403,345
328-10-3326-54-1200	Public Safety Jail Improvements		300,000	131,746
328-11-3500-54-1200	Public Safety Fire Department Equipment		320,000	40,601
328-11-3500-54-1500	Public Safety Fire Station Improvements		60,000	0
328-12-3920-54-2500	Public Safety Communications Equipment		50,000	0
328-13-4200-54-1200	Public Works Road Department Equipment		1,256,000	848,476
328-14-5144-54-1200	Public Works Mosquito Control Equipment		30,000	9,057
328-17-6100-54-2200	Recreation Complex Payments		3,815,918	2,018,624
328-17-6100-54-2500	Recreation Department Equipment		165,000	46,250
328-18-7200-54-2200	Building Inspections Equipment		30,000	37,275
328-20-3600-54-2200	Public Safety Emergency Medical Services Equipment		633,750	249,280
328-30-6200-54-1200	Ft. Barrington Park Improvements		200,000	0
328-30-6200-54-1300	McCullough Creek Park Improvements		200,000	0
328-30-6200-54-1400	Eulonia Park Improvements		200,000	0
328-30-6200-54-1500	Butler Island Improvements		10,000	6,500
328-32-3910-54-1200	Public Safety Animal Control Equipment		30,000	37,305
328-32-3910-54-2200	Public Safety Animal Shelter Improvements		48,000	54,704
328-33-3800-54-2500	Public Safety E-911 Equipment		45,000	0
Total Capital Outlays/Debt Repayment			11,520,000	5,426,734
				6,093,266
	Total Budget		11,520,000	5,426,734
				6,093,266

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2019 TSPLOST FUND FY2020-FY2025

		Approved Budget 2019 TSPLOST	Expended As of FYE 2024	Remaining Balance as of FYE 2025
<u>Revenues</u>				
335-00-0000-31-3200	Sales Tax Collection		7,500,000	6,545,359
	<u>Total Revenue</u>		7,500,000	6,545,359
<u>Capital Outlays/Debt Repayment</u>				
335-00-0000-57-1000	Project - City of Darien TSPLOST	1,500,000	1,555,620	(55,620)
335-13-4200-54-1200	Project - Blues Reach/Holland Cemetery Rd.	502,620	589,405	(86,785)
335-13-4200-54-1201	Project - Black Road	196,695	260,583	(63,888)
335-13-4200-54-1202	Project - Canal Street	70,837	100,312	(29,475)
335-13-4200-54-1203	Project - Smith Rd. Hwy 17 Intersection	113,281	402,917	(289,636)
335-13-4200-54-1204	Project - Quarterman Place	58,625	0	58,625
335-13-4200-54-1205	Project - Jones Road	225,520	275,315	(49,795)
335-13-4200-54-1206	Project - Fairhope Road	2,100	3,625	(1,525)
335-13-4200-54-1207	Project - Steele Bridge Road	347,530	485,989	(138,459)
335-13-4200-54-1208	Project - Sturgeon Road	49,496	63,495	(13,999)
335-13-4200-54-1209	Project - Franklin Street	199,381	170,688	28,693
335-13-4200-54-1210	Project - Pine Hill Road	78,430	198,920	(120,490)
335-13-4200-54-1211	Project - Young Man Road	430,063	654,076	(224,013)
335-13-4200-54-1212	Project - Barrington Road	163,763	349,158	(185,395)
335-13-4200-54-1213	Project - Rossville Road	776,250	942,394	(166,144)
335-13-4200-54-1214	Project - Rossville Road Resurface	99,207	104,541	(5,334)
335-13-4200-54-1215	Project - Church of God Road	106,013	509,761	(403,748)
335-13-4200-54-1216	Project - Animal Shelter Drive	37,508	1,425	36,083
335-13-4200-54-1217	Project - Parnell Road	230,050	10,384	219,666
335-13-4200-54-1218	Project - Trout Street	103,500	4,165	99,335
335-13-4200-54-1219	Project - Blue N Hall Road	195,276	4,483	190,793
335-13-4200-54-1220	Project - Poppell Farms Road	35,446	3,039	32,407
335-13-4200-54-1221	Project - Jane Avenue	66,844	3,266	63,578
335-13-4200-54-1222	Project - Casey Road	67,203	2,965	64,238
335-13-4200-54-1223	Project - West Place Road	28,709	3,818	24,891
335-13-4200-54-1224	Project - LeCounte Road	173,098	17,338	155,760
335-13-4200-54-1225	Project - Highlander Trail Blue N Hall - Tolomato	463,178	0	463,178
335-13-4200-54-1226	Project - Country Woods Drive	101,143	0	101,143
335-13-4200-54-1227	Project - Pine Harbor Road	150,000	319	149,681
335-13-4200-54-1228	Project - Belle Hammock Road	164,297	0	164,297
335-13-4200-54-1229	Misc. Projects	763,937	14,340	749,597
	<u>Total Capital Outlays/Debt Repayment</u>	7,500,000	6,732,342	767,658
	<u>Total Budget</u>	7,500,000	6,732,342	767,658

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2024 TSPIOST FUND FY2025-FY2031 If Approved November 2025

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

McIntosh County Board of Commissioners

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WATER FUND

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

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

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LANDFILL

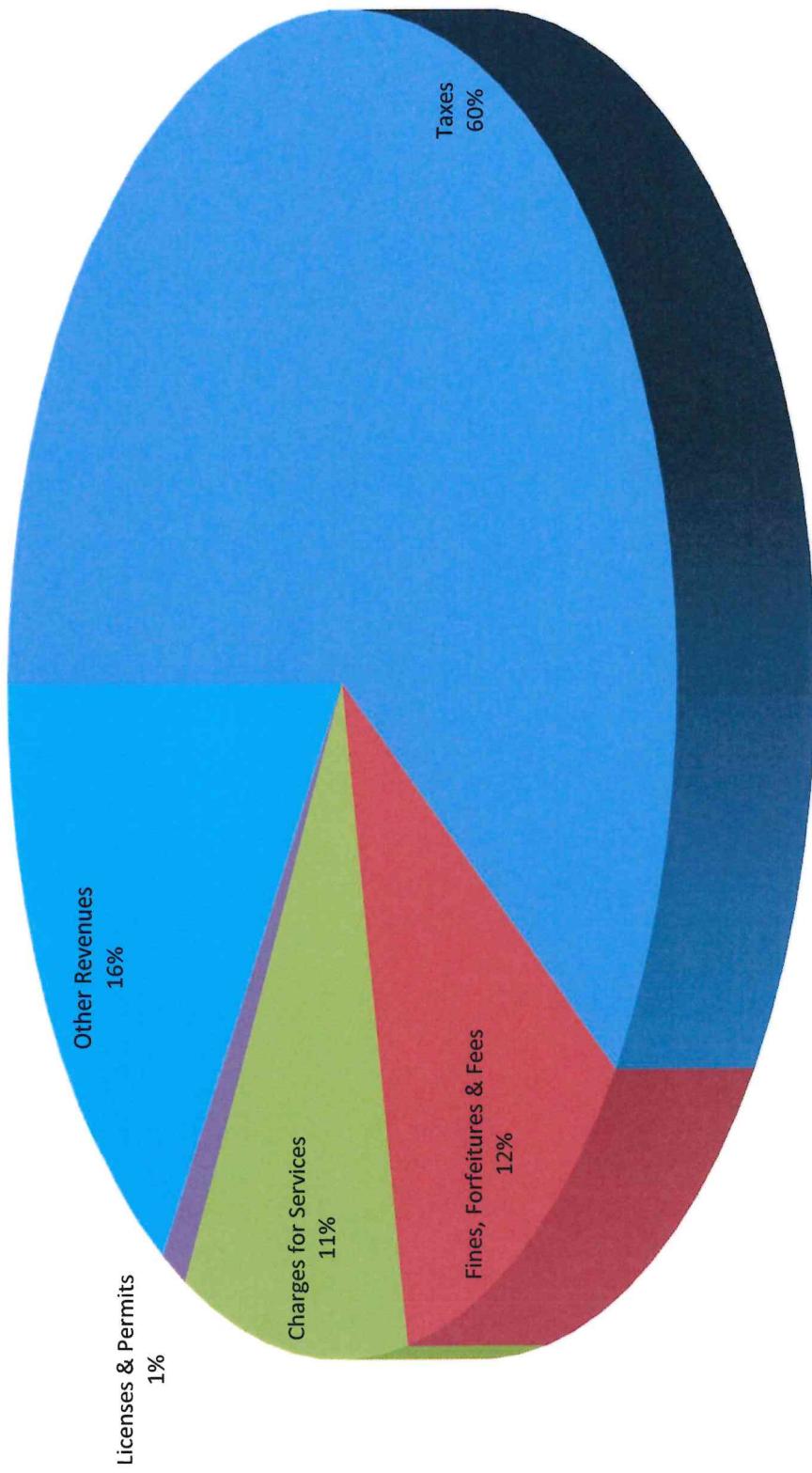
		Adopted Budget FY2025	Percent of Department FY2025 Budget
Revenues			
540-90-0000-34-4152	Solid Waste Fee	1,320,462	91.99%
540-90-0000-36-1000	Interest Earned	5,000	0.35%
540-90-0000-38-9000	Misc. Revenue	110,000	7.66%
540-90-0000-39-1200	Operating Transfer from General	0	0.00%
540-00-0000-13-4200	Prior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

McIntosh County Board of Commissioners
2026 Annual Operating Budget

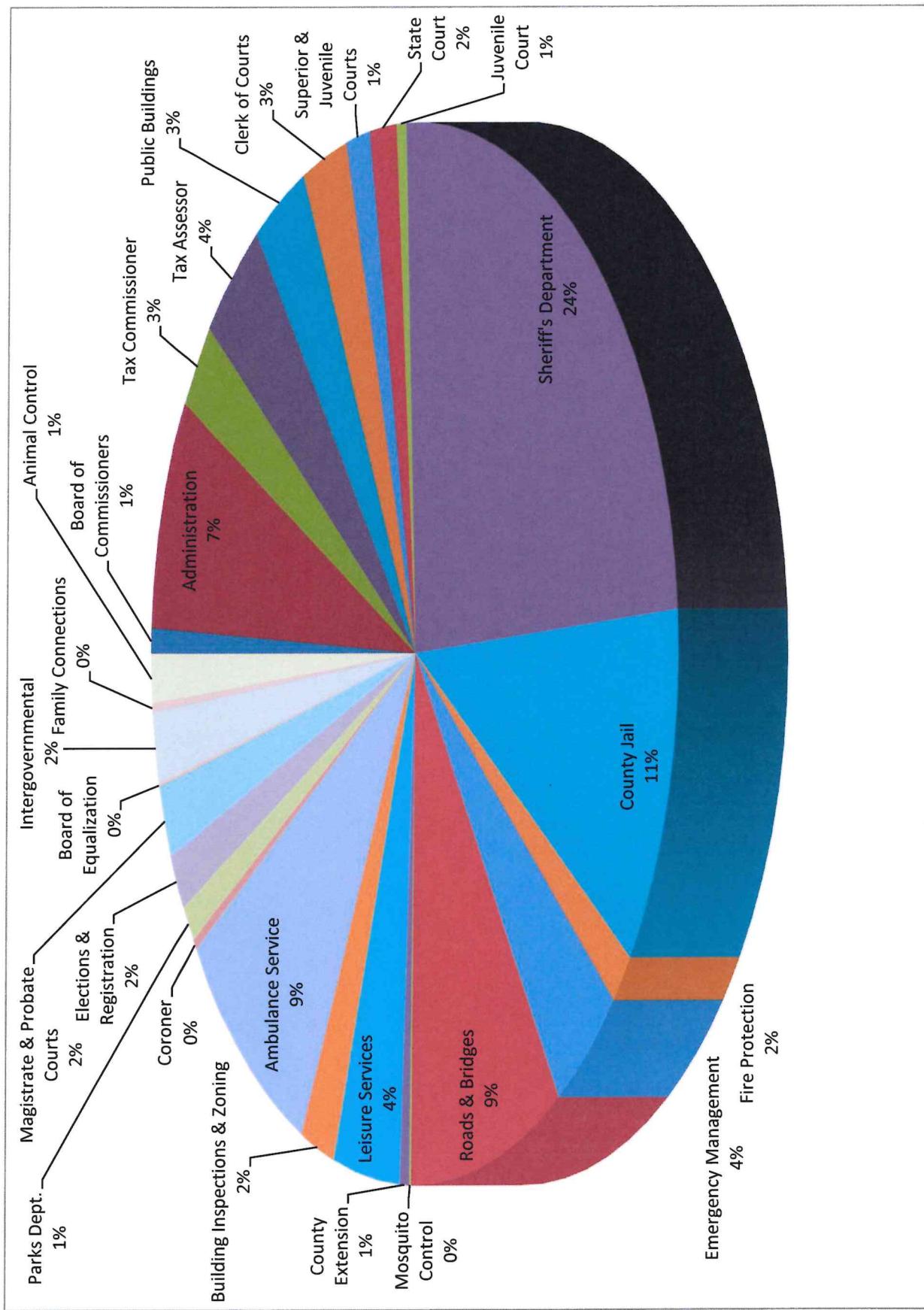
REVOLVING LOAN FUND

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

McIntosh County General Fund Revenue Breakdown



McIntosh County General Fund Department Expenditure Breakdown



General Fund Expenditure by Class

