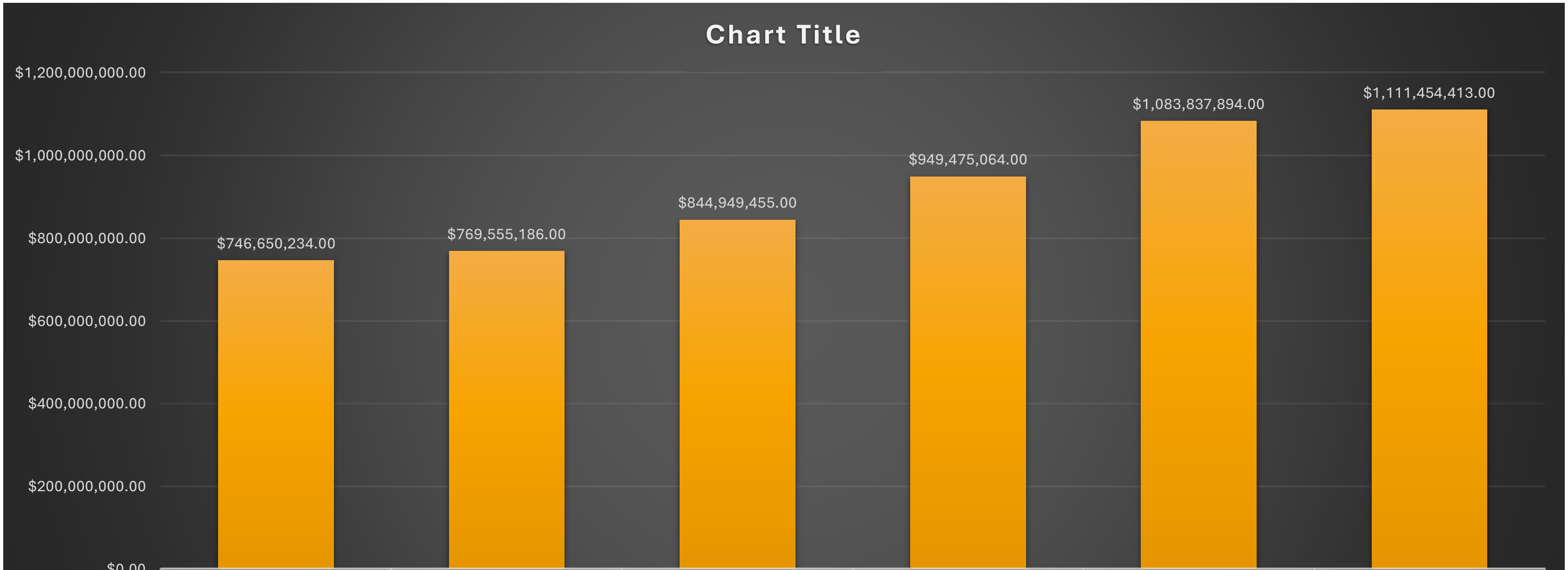
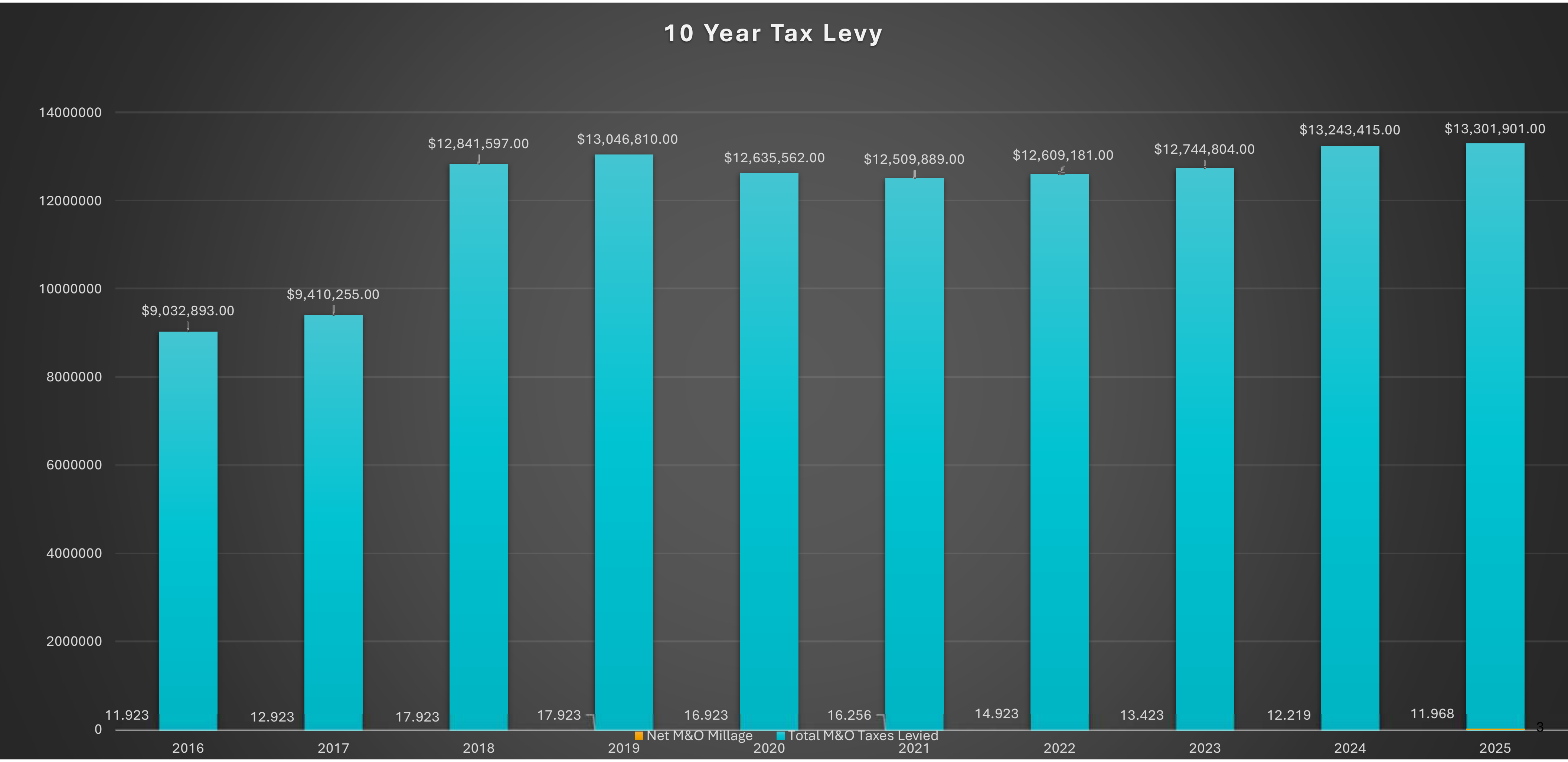
2026 Proposed Budget

Wayne County

Net digest value grew by 48.85% $746.6 million to $1,111.4 million since 2020.

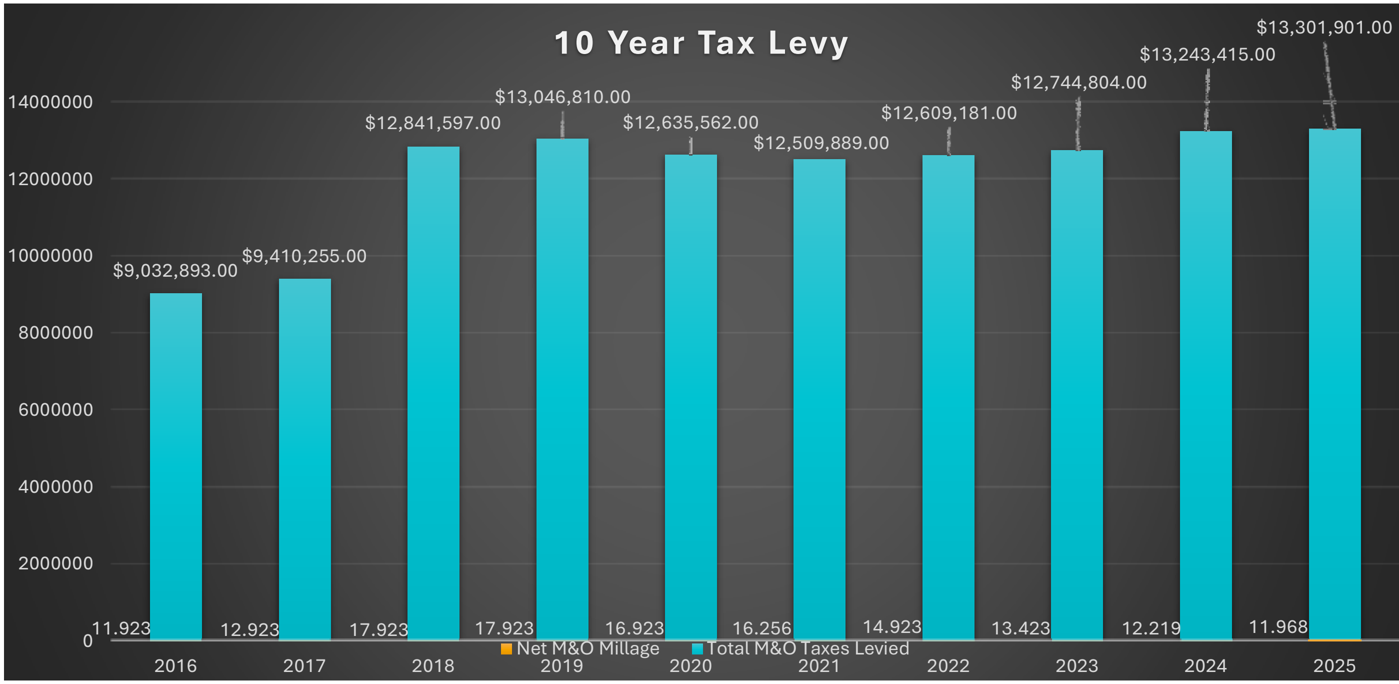


	2020	2021	2022	2023	2024	2025
Series1	$746,650,234.00	$769,555,186.00	$844,949,455.00	$949,475,064.00	$1,083,837,894.00	$1,111,454,413.00

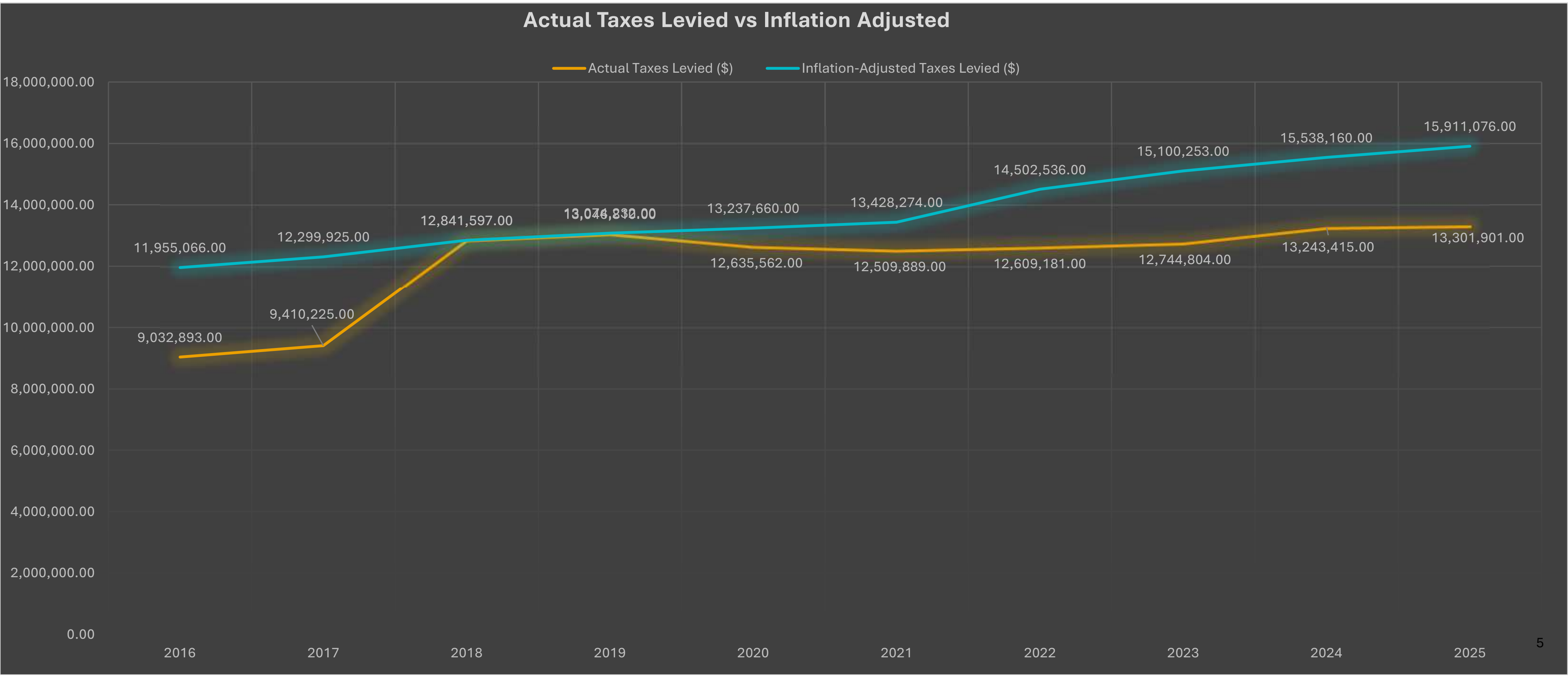

10 Year Tax Levy
14000000
12000000
10000000
8000000
6000000
4000000
2000000
0
$9,032,893.00
$9,410,255.00
$12,841,597.00
$13,046,810.00
$12,635,562.00
$12,509,889.00
$12,609,181.00
$12,744,804.00
$13,243,415.00
$13,301,901.00
11.923
12.923
17.923
17.923
16.923
16.256
14.923
13.423
12.219
11.968
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
Net M&O Millage
Total M&O Taxes Levied

Tax Revenues vs Inflation

- Tax Revenues grew from $12.84 million to $13.30 million by **3.57%** since 2018.
- Cumulative US inflation grew **23.89%** since 2018.



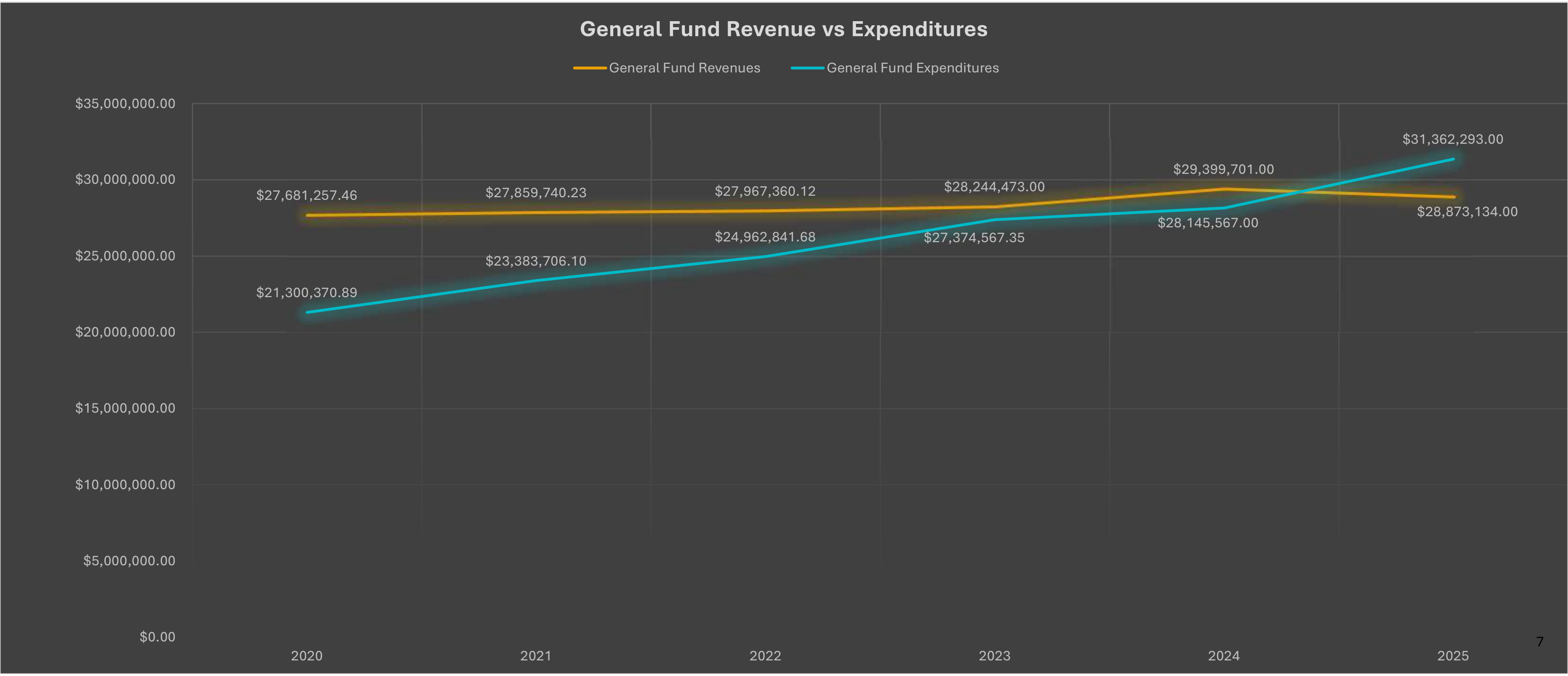
Actual Taxes Levied vs Inflation Adjusted



Tax Revenue Relative to Inflation

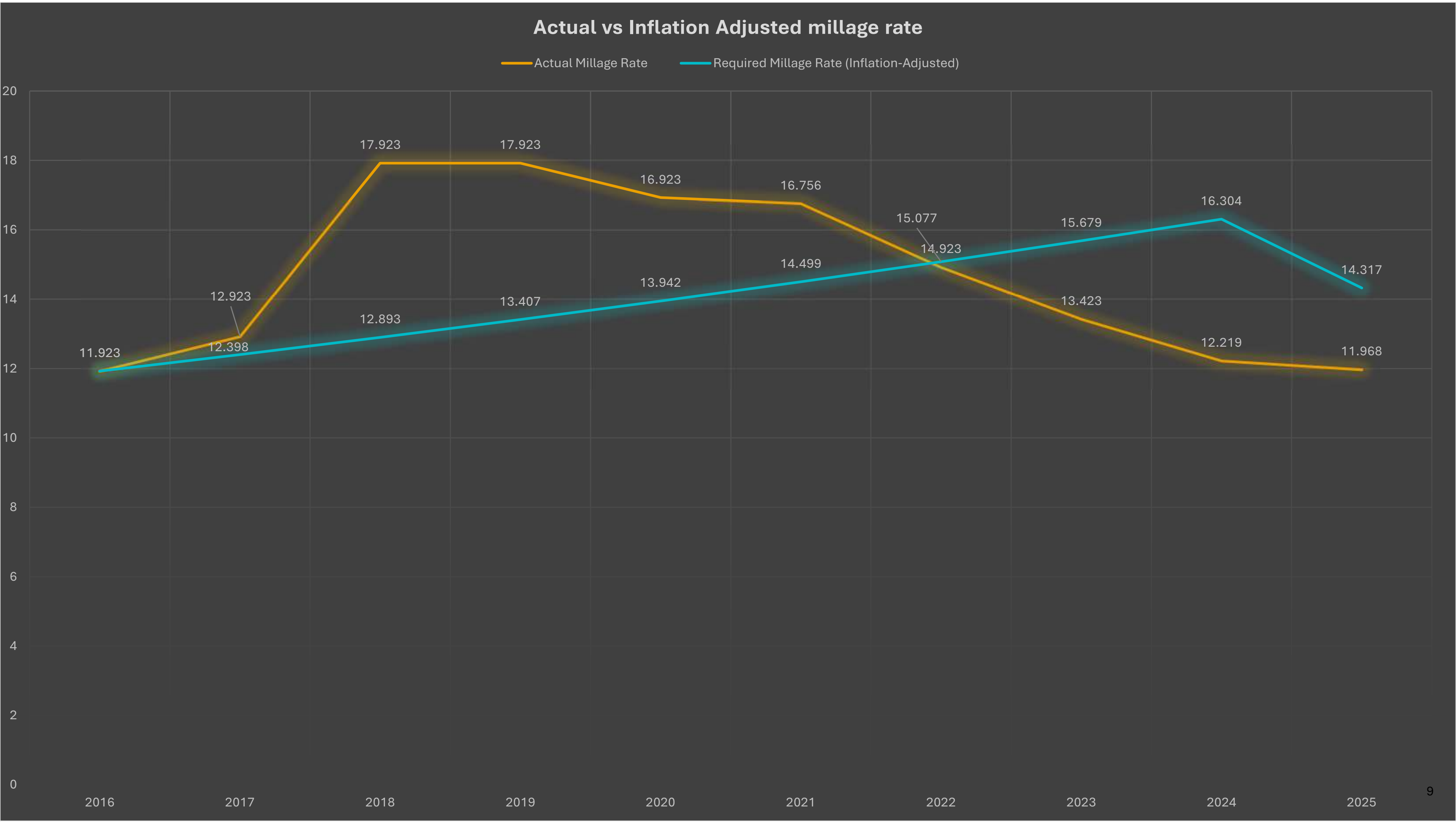
- In 2022 Inflation was **8%**, but taxes levied increased by only **0.79%** ($99,292.00) from 2021 to 2022.
- This was **13.05%** short of the $14.50 million needed to match inflation.
- This year, 2025, if we stay with rollback taxies levied will be **16.40%** below the inflation adjusted amount of $15.91 million.
- While revenue grew, they did not keep pace with inflation. This reduced the inflation adjusted value of our budget which potentially limits service expansion.
- There is a need to evaluate if current tax levels will adequately fund county priorities.

General Fund Revenues vs Expenditures



Millage Rate Reduction Provided Taxpayer Relief

- The millage rate dropped 33.22% from **17.923** in 2018 to **11.968** in 2025 (rollback rate).
- The 2025 rollback is **16.41%** below the inflation adjusted rate of 14.317 (where we would be if we kept pace with inflation).
- Lowering the millage rates reduced the tax burden relative to what would have been required to keep pace with inflation.
- Your commitment to lowering millage rate demonstrates your responsiveness to taxpayers. You were able to leverage property value growth and LOST to fund operations without increasing rates.
    - (Inflation Categories Measured: Food & Beverage, Housing, Transportation, Medical Care, Recreation, Communication)



Actual vs Inflation Adjusted millage rate
Actual Millage Rate
Required Millage Rate (Inflation-Adjusted)
20
18
16
14
12
10
8
6
4
2
0
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
11.923
12.923
17.923
17.923
16.923
16.756
14.923
13.423
12.219
11.968
12.398
12.893
13.407
13.942
14.499
15.077
15.679
16.304
14.317

5 Year Millage Rate Change

County	2020 M&O Millage Rate	2024M&O Millage Rate	Differential	5-Year Tax Digest Growth (%)
Liberty County	**16.30**	**20.96**	**4.66**	**48%**
McIntosh County	9.89	11.50	1.61	42%
Bulloch County	11.83	11.35	(0.48)	62%
Glynn County	4.86	3.86	(1.00)	40%
Effingham County	7.53	5.60	(1.93)	83%
Bryan County	8.31	5.94	(2.38)	98%
Ware County	15.24	11.74	(3.50)	48%
Camden County	15.79	12.10	(3.69)	59%
Wayne County	16.92	12.22	(4.70)	45%

2024 Millage Rate Comparison

County	County Population	Assessed Value	Value of a Mill	2024 M&O Millage Rate	Estimated Tax Levy
Glynn County	86,172	$7,091,429,600	$7,091,430	3.86	$27,401,284
Effingham County	71,541	$3,710,518,100	$3,710,518	5.60	$20,764,059
Bulloch County	84,327	$3,459,956,718	$3,459,957	11.35	$39,679,109
Bryan County	49,739	$2,953,131,355	$2,953,131	5.94	$17,538,647
Camden County	56,036	$2,279,428,958	$2,279,429	12.1	$27,581,090
Liberty County	69,210	$1,963,137,667	$1,963,138	20.96	$41,141,476
Ware County	36,243	$1,130,899,721	$1,130,900	11.74	$13,272,239
Wayne County	31,373	$1,083,837,894	$1,083,838	12.22	$13,243,415
McIntosh County	11,501	$693,874,247	$693,874	11.50	$7,979,554

Sorted by Assessed Value (Net M&O) Counties with higher assessed value do not have to levy as high of a millage

Peer Counties by Population

	County	Assessed Value	Value of a Mill	2024 M&O Millage Rate	Estimated Tax Levy	Pop Ranking	Population
1	Lee	1201336021	1201336	12.38	14872539.68	57	33872
2	Gilmer	2624450207	2624450	5.329	13985694.05	58	32860
3	Madison	1171843371	1171843	9.15	10722363.45	59	32191
4	Haralson	1138258980	1138259	8.3	9447549.7	60	32038
5	Dawson	2710558254	2710558	5.463	14807778.35	61	31732
6	Wayne*	1083837894	1083838	12.219	13243416.52	62	31373
7	Monroe	1689598584	1689599	10.803	18252738	63	30625
8	Decatur	663186295	663186	8.91	5908987.26	64	29087
9	White	1338342760	1338343	9.505	12720950.22	65	29026
10	Jones*	734576054	734576	14.702	10799736.35	66	28969
11	Sumter	762186571	762187	13.15	10022759.05	67	28890

Peer Counties by Assessed Value

	County	Assessed Value	Value of a Mill	2024 M&O Millage Rate	Estimated Tax Levy	Pop Ranking	Population
1	Dawson	$2,710,558,254.00	$2,710,558.00	5.463	$14,807,778.35	61	31,732
2	Gilmer	$2,624,450,207.00	$2,624,450.00	5.329	$13,985,694.05	58	32,860
3	Monroe	$1,689,598,584.00	$1,689,599.00	10.803	$18,252,738.00	63	30,625
4	White	$1,338,342,760.00	$1,338,343.00	9.505	$12,720,950.22	65	29,026
5	Lee	$1,201,336,021.00	$1,201,336.00	12.38	$14,872,539.68	57	33,872
6	Madison	$1,309,706,347.00	$1,309,706.00	9.15	$10,722,363.45	59	32,191
7	Haralson	$1,138,258,980.00	$1,138,259.00	8.3	$9,447,549.70	60	32,038
8	Wayne*	$1,083,837,894.00	$1,083,838.00	12.219	$13,243,416.52	62	31,373
9	Sumter	$762,186,571.00	$762,187.00	13.15	$10,022,759.05	67	28,890
10	Jones*	$734,576,054.00	$734,576.00	14.702	$10,799,736.35	66	28,969
11	Decatur	$663,186,295.00	$663,186.00	8.91	$5,908,987.26	64	29,087

Avoid Overcommitment

- Expenditures are outpacing current tax revenue.
- We want to stay ahead of growth.
- Let's watch 2026.

Operating Budget $1,270,370.00 (8%)

2025 Operating Budget

- $18,364,478.00
- -$2,177,171.00 ARP Expenditures
- $16,187,307.00

2026 Operating Budget

- $17,457,677.00

The following slides are all depts and line items that have increased over the 2025 Operating Budget.

Financial Administration $544,495 (19%)

	2025	2026	Reason
Uniforms	$100.00	$120.00	In line with spending
Technical Services	$50,700.00	$59,000.00	Security Software and IT Services
Programing Software	$28,000.00	$52,000.00	BS&A Rate increase, ClearGov
Health Admin Fee	$50,000.00	$85,000.00	HealthGram and Allhealth
Office Supplies	$4,800.00	$5,300.00	Cost increase/spending level
Employee Appreciation	$20,000.00	$25,000.00	Cost increase
Vehicles	$0.00	$30,000.00	Get rid of 3 buy 1
Health & Wellness	$0.00	$5,000.00	AllHealth Employee Incentives
County Wide Health	$2,500,000.00	$3,000,000.00	In line with spending $3.3 million 2024
Cities Victim Assistance	$0.00	$10,000.00	Shown as revenue as well Safeharbor/fairhave

Tax Commissioner $126,062 (64%)

	2025	2026	Reason
• Programing Software	$20,547.00	$23,935.00	Manatron software increase.
• Postage	$20,203.00	$22,552.00	Mailing of bills and notices increase
• Advertising	$8,200.00	$61,000.00	For tax sales
• Travel	$6,549.00	$7,667.00	GATO, CoAg, Delinquent Tax Class
• Education/Training	$2,000.00	$3,800.00	GATO, CoAg, Specialized classes
• Commission-Tax Com	$0.00	$2,637.00	Percentage Screven/Odum
• Various Other Purchase	$39,720.00	$124,431.00	Printing Tax sales, bills, MH bills, Filing FiFas
• Office Supplies	$8,000.00	$10,000.00	Toner, checks, cost increase/spending
• Food	$290.00	$845.00	Training Travel
• Small Equip	$1,000.00	$2,500.00	Printers & Monitors are old

Tax Assessor $150,944.00 (35%)

	2025	2026	Reason
• Property Reappraisal	$230,000.00	$370,000.00	Second year cost.
• Equipment Repairs	$2,500.00	$4,000.00	Plotter not under maint. agreement.
• Telephone	$2,300.00	$2,900.00	In line with phone cost
• Travel	$25,000.00	$30,000.00	BOA & Employees Training
• Membership Dues	$12,000.00	$15,000.00	LexusNexus, Wingap, etc increase
• Education & Training	$10,000.00	$12,000.00	DOR, Caveat, GAAO and other training
• Books & Periodicals	$500.00	$1,600.00	JD Powers, Decision Insight, Evaluation

Facilities Management $3,958.00 (2.5%)

	2025	2026	Reason
• Facilities Mang Food	$0.00	$600.00	New line-item Gatorade, water, etc.
• Facilities Mang Other Purch	$0.00	$11,000.00	Supplies for Misc projects
• Buildings	$0.00	$25,000.00	New building for Facility Maint.

District Attorney $3,526.00 (6%)

	2025	2026	Reason
• Insurance Property	$1,500.00	$3,700.00	Cost Increase.
• Exterminating	$400.00	$425.00	Cost Increase.
• Workers Comp	$400.00	$2000.00	3 Employees

Magistrate Court $345.00 (0.7%)

	2025	2026	Reason
• Workers Comp	$1,500.00	$1,750.00	Cost Increase
• Insurance Prop.	$2,000.00	$2,095.00	Cost Increase

Probate Court $6,750.00 (12.5%)

	2025	2026	Reason
• Legal Fees	$1,000.00	$3,000.00	Appointment for Guardian Ad Litem
• Building Repair/Maint	$1,000.00	$2,000.00	Carpet Cleaning, paint, etc.
• Other Supplies	$2,500.00	$3,000.00	Cost increase/based on spending
• Books & Periodicals	$50.00	$2,000.00	Maintained by law.
• Other Equipment	$0.00	$2,600.00	Replace Electric Court Stamp/Embosser

Juvenile Court $3,331.00 (4%)

	2025	2026	Reason
• Rental of Land/Building	$0.00	$8,400.00	Office for Juvenile Clerk
• Travel	$250.00	$1,500.00	Training and Conference.
• Education & Training	$0.00	$500.00	Training and Conference.

Public Defender $22,823.00 (9%)

	2025	2026	Reason
• Insurance Prop	$725.00	$$1,000.00	Cost Increase
• Public Defender Grant	$247,500.00	$272,048.00	Standard Increase July-June

Jail $95,718.00 (8%)

	2025	2026	Reason
• Workers Comp	$23,500.00	$31,942.00	Cost Increase
• First Responders PTSD	$0.00	$7,200.00	New State Mandate
• Prisoner Medical Care	$300,000.00	$360,000.00	Cost of Contract Nurse
• Insurance Prop	$40,000.00	$54,676.00	Cost Increase.
• Accident Claims	$1,000.00	$10,000.00	$17,500 in 24 $5K in 23 Slip/fall
• Office Supplies	$5,000.00	$7,000.00	Cost increase/based on spending

Probation $147,315.00 (100%)

2025	2026	Reason

- New Department with some onetime cost and what is hope to be a lot of off setting revenue.

Fire Prevention $46,250.00 (5%)

	2025	2026	Reason
• Uniforms	$16,200.00	$18,000.00	Additional PT Firefighters.
• First Responder PTSD	$0.00	$11,296.00	State Mandate
• Programing Software	$8,500.00	$12,500.00	ESO/Active Coms for Volunteers
• Vehicle Repairs	$67,000.00	$87,000.00	Still replacing tires
• Telephone	$1,200.00	$3,000.00	Adding lines to stations and Ipad
• Internet Service	$3,000.00	$8,000.00	At 4 stations
• Volunteer Fire	$15,000.00	$16,500.00	Possible adding volunteers
• Vehicle Towing	$1,000.00	$2,500.00	Older Fleet
• Bottled Gas	$1,500.00	$2,000.00	PT firefighters in depts in winter
• Books & Periodicals	$500.00	$1,000.00	Training Books
• Other Equip	$1,500.00	$105,000.00	Firefighting equip/Need 50 Airpacks

EMS $145,180.00 (30%)

	2025	2026	Reason
• Workers Comp	$37,000.00	$54,400.00	Added employees
• Building Repair	$7,500.00	$60,500.00	Address Fire Codes for Dorm
• Telephone	$12,400.00	$14,407.00	In line with cost.
• Education & Training	$5,000.00	$12,000.00	New mannequins for Paramedics and CPR
• Exterminating	$600.00	$1,140.00	Rodent Problem
• Various Other	$150.00	$315.00	Shredding Company
• Office Supplies	$1,800.00	$2,500.00	Cost increase/current spending
• Natural Gas	$0.00	$4,000.00	Newly installed generator and bay heaters
• Books & Periodicals	$0.00	$1,084.00	AHA, Pre Hospital Trauma, Advanced Medical
• Other Supplies	$7,500.00	$12,205.00	Marketing, training, etc.
• Medical Supplies	$50,000.00	$100,000.00	In line with current spending

EMS Cont.

	2025	2026	Reason
• Furniture and Fixture	$3,000.00	$3,750.00	Washer/Dryer, Over Counter microwave, chair
• Other Equipment	$35,000.00	$63,438.00	Lucas Device with Power Supply

Coroner $228.00 (0.8%)

	2025	2026	Reason
• Workers Comp	$500.00	$913.00	Cost Increase
• Programing Software	$580.00	$945.00	Software Increase.

Animal Control $6,657.00 (8.5%)

	2025	2026	Reason
• Programing Software	$3,000.00	$3,500.00	New Software
• Telephone	$1,500.00	$2,000.00	New Officer
• Office Supplies	$300.00	$700.00	New Office
• Pound Supplies	$4,500.00	$10,000.00	New Pound
• Animal Control City	$27,597.00	$28,424.00	3% increase

EMA $70,775.00 (90%)

	2025	2026	Reason
• Workers Comp	$2,000.00	$2,300.00	Cost Increase
• First Responder PTSD	$0.00	$260.00	State Mandate
• Membership Dues	$200.00	$515.00	Civic Org, Time Clock
• Office Supplies	$500.00	$750.00	FEMA Paper
• Buildings	$0.00	$24,000.00	Slab and cover for RV’s
• Vehicles	$0.00	$55,000.00	V8 4x4 Truck

Streetlights $3,000.00 (24%)

	2025	2026	Reason
• Streetlights	$4,000.00	$7,000.00	Cost increase/we get reimbursed

Solid Waste Collection $153,625.00 (12%)

	2025	2026	Reason
Waste Collection	$1,250,000.00	$1,387,700.00	based on CPI /New Customers
Printing & Binding	$0.00	$400.00	Invoice Books
Office Supplies	$0.00	$250.00	Printer Ink, etc.
Other Supplies	$100.00	$250.00	General Supplies Inert Landfill
Buildings	$0.00	$15,000.00	New attendant building

Solid Waste Disposal $1,000.00 (9%)

	2025	2026	Reason
• Georgia EPD Host Fee	$7,000.00	$8,000.00	Cost Increase

Maintenance Shop $28,200.00 (6.5%)

	2025	2026	Reason
• Workers Comp	$5,900.00	$8,331.00	Cost Increase.
• Uniforms	$*,000.00	$9,100.00	Cost Increase.
• Programing & Software	$8,000.00	$10,500.00	Renewal of software.
• County Fuel System	$3,000.00	$5,000.00	System getting age/Repair cost
• Insurance Prop	$12,300.00	$15,069.00	Cost Increase.
• Natural Gas	$10,000.00	$16,000.00	Additional Bay Heaters
• Other Equip	$12,000.00	$24,000.00	$18K for 2 Heaters/enclosed shop

Buildings & Plant (DFCS) $2,725.00 (24%)

	2025	2026	Reason
• Insurance Prop	$6,000.00	$8,300.00	Cost Increase.
• Exterminating	$0.00	$425.00	Started last year

Community Centers $2,182.00 (5%)

	2025	2026	Reason
• Insurance Prop	$2,883.00	$3,915.00	Cost Increase.
• Natural Gas	$650.00	$700.00	Reflects increased cost.
• Electricity	$12,000.00	$12,500.00	Reflects increased cost.
• Site Improvements	$1,000.00	$2,000.00	Fence for Gardi

Forest Services $1,500.00 (4%)

	2025	2026	Reason
• Other Equipment	$1,000.00	$2,500.00	Swamp Cooler 6yrs/having issues

Building Inspector $1,498.00 (7%)

	2025	2026	Reason
• Insurance Prop/Liability	$2,200.00	$2,973.00	Cost Increase.
• Internet Services	$100.00	$200.00	Accurate cost division
• Office Supplies	$150.00	$2,000.00	Setup purchases in case of move
• Small Equipment	$250.00	$1,500.00	Setup printer etc. in case of move

Economic Development $40,000.00 (10%)

	2025	2026	Reason
• IDA	$395,000.00	$435,000.00	Based on the value of a mil
• Formula			

Tourism $4000.00 (17%)

	2025	2026	Reason
• Hotel/Motel Tax	$24,000.00	$28,000.00	Projected Cost

Airport $102,208.00 (15%)

	2025	2026	Reason
• Insurance Prop/liability	$7,000.00	$9,708.00	Cost Increase
• Telephone	$1,000.00	$1,500.00	Based on current cost
• Airport Impr Grant	$350,000.00	$560,000.00	$250K rolled over for Apron/Drainage

Total Operating Budget

- $17,457,677.00

Salaries

2025

- $14,884,075.44

2026

- $16,319,091.24

Salaries - $16,319,091.00

County	Population	Pop Rank in GA	Salaries as Percentage of Annual Budget
Lee	33,872	57	59%
Gilmer	32,860	58	43%
Madison	32,191	59	
Haralson	32,038	60	57%
Dawson	31,732	61	68%
Wayne	31,373	62	49%
Monroe	30,625	63	50%
Decatur	29,087	64	
White	29,026	65	
Jones	28,969	66	40.39%
Sumter	28,890	67	

Salaries Plus

• Base Salaries with 0% COLA and 2.5% Merit	$16,319,091.24
• Salaries with 1% COLA and 2.5% Merit	$16,485,821.00
• Salaries with 2.5% Cola and 2.5% Merit	$16,669,099.00

The following slides are request from individual departments asking for increases.

The Tax Commissioner has presented 2 options for increasing her employees pay

- Current Salary for office: $290,327.19
- Option 1 Increase starting rate: $13.48/hr and increase one clerk to $15.63/hr
  - Overall Increase**: $7,978.48**
- Option 2 Increase starting rate: State avg starting pay $14.88/hr and increase one clerk to $16.83/hr
  - Overall Increase: **$16,686.21**

Acting Tax Assessor has asked for the following office increase in salary.

- BOA Currently receive $75.00 per meeting. Increase to $300.00 per month plus $100 per Diem for training and travel (approx. 12 days per year) 5% salary increase on Chief and Deputy Chief assessor and 7% for employees.

- Current Salary; $402,477.75 Increase of **$22,381.74**

Sheriff is requesting additional position

- Narcotics Officer **$49,568.19**

E911 Director requesting salary increase.

- Requesting 1 position   Assistant/TAC Officer
- Pay increase for dispatchers over 3 steps.

- Salary increase **$37,179.43**

Recreation increases

- Fill Positions
    - Athletic Coordinator
    - 2 Recreation Specialist

    - Salary Increase **$102,756.03**

Road Dept

- $497,500.00 for Excavator and Tractor as part of their 5 yr plan.

2026 Budget

	0% COLA 2.5% Merit	1% COLA 2.5% Merit	2.5% COLA 2.5% Merit
• Operating	**$17,457,677.00**	**$17,457,677.00**	**$17,457,677.00**
• Salaries	$16,319,091.00	$16,461,977.00	$16,669,099.00
• Expenditures	$33,776,768.00	$33,919,654.00	$34,126,776.00
• Revenues	**$30,907,913.00**	**$30,907,913.00**	**$30,907,913.00**
• Variance	$2,868,855.00	$3,011741.00	$3,218,863.00

LOST

Local Option Sales Tax

- Jan-June 2025 $1,631,269.00 Deposits

  +$224,028.00 Reinvestments (interest earned and reinvested)

  $1,855,297.00 / 6 = $309,216.00 per month

  +$10,390,159.00 as of July 23, 2025

  $12,245,456.00 EOY (end of year) Projection

  $12,245,456.00 EOY Projection

  -$4,000,000.00 ($2 million float + $2 million for 2 mill decrease)

  $8,245,456.00 EOY Balance for Dec 31,2025 (26.59% of 2025 Budget)

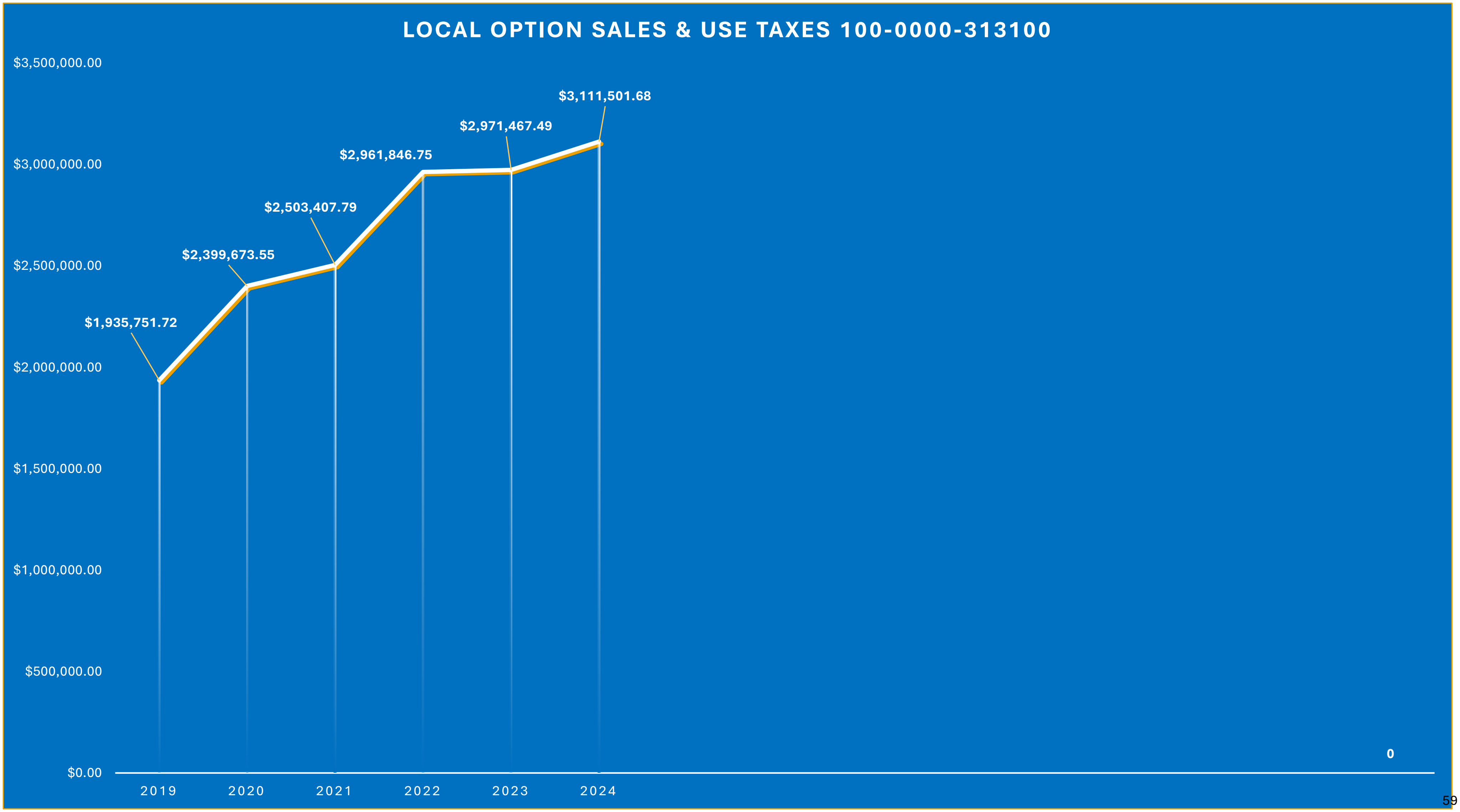
Note: Rainy Day Fund Policy-states we should keep 25% of annual budget in fund equity

LOST

Cont.

- Jan – June 2026 projected LOST deposits $1,855,297.00
- EOY 2025 LOST balance $8,245,456.00
- July 01, 2026, beginning LOST balance $10,100,753.00

- Refer back to previous slide, current LOST balance as of July 23, 2025 = $10,390,159.00

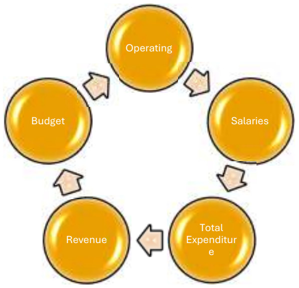


LOCAL OPTION SALES & USE TAXES 100-0000-313100
$3,500,000.00
$3,000,000.00
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$0.00
$1,935,751.72
$2,399,673.55
$2,503,407.79
$2,961,846.75
$2,971,467.49
$3,111,501.68
0
2019
2020
2021
2022
2023
2024

Options for Increasing Revenue

- $ 2,868,855.00 (2.583 mill increase) – ($1,110,537.00 LOST)= 1.583 mill increase
- $ 3,011,741.00 (2.712 mill increase) - ($1,110,537.00 LOST)= 1.712 mill increase
- $ 3,218,863.00 (2.898 mill increase) - ($1,110,537.00 LOST)= 1.898 mill increase

Worksheet



Operating Expense:	$17,457,677.00
Salaries:	+_______________
Total Expenditures:	=_______________
Revenues:	-$30,907,913.00
Variance (shortfall):	_______________
LOST (Local Option Sales Tax)	-
Amount of Revenue Needed	= _______________

divided by $1,110,536.00 (1 Mill) = Millage increase _______

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1110 - COMMISSIONERS			
Expenditure			
100-1110-511100	SALARIES-REGULAR	55,149.88	55,149.88
100-1110-512200	SOCIAL SECURITY-COUNTY SHARE		
100-1110-512300	FICA	6,972.97	6,972.97
100-1110-512400	RETIREMENT CONTRIBUTIONS		
100-1110-512700	WORKERS COMPENSATION	1,845.00	2,100.00
100-1110-512901	UNIFORMS	600.00	300.00
100-1110-521201	LEGAL FEES		
100-1110-523100	INSURANCE-PROPERTY, LIABILITY, ETC	833.00	515.00
100-1110-523201	TELEPHONE	6,000.00	6,000.00
100-1110-523203	INTERNET SERVICES	420.00	420.00
100-1110-523400	PRINTING AND BINDING	500.00	500.00
100-1110-523501	TRAVEL	50,000.00	50,000.00
100-1110-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS		
100-1110-523700	EDUCATION & TRAINING	15,000.00	6,000.00
100-1110-531301	FOOD	4,000.00	2,000.00
100-1110-531400	BOOKS AND PERIODICALS		
100-1110-531703	OTHER SUPPLIES	200.00	200.00
TOTAL EXPENDITURE		141,520.85	130,157.85
Totals for dept 1110 - COMMISSIONERS		141,520.85	130,157.85
Dept 1400 - ELECTIONS			
Expenditure			
100-1400-511100	SALARIES-REGULAR	190,036.60	134,136.25
100-1400-511101	LONGEVITY PAY	36.00	47.00
100-1400-511300	SALARIES-OVERTIME	500.00	10,000.00
100-1400-512200	SOCIAL SECURITY-COUNTY SHARE		
100-1400-512300	FICA	14,578.80	11,030.02
100-1400-512400	RETIREMENT CONTRIBUTIONS	6,163.99	5,334.08
100-1400-512700	WORKERS COMPENSATION	450.00	450.00
100-1400-521201	LEGAL FEES	4,000.00	4,000.00
100-1400-521208	ARCHITECTS, ENGINEERS, SURVEYORS		
100-1400-521301	TECHNICAL SERVICES	1,000.00	1,000.00
100-1400-521306	PROGRAMMING, SOFTWARE MAINTENANCE	7,500.00	6,000.00
100-1400-522201	EQUIPMENT REPAIRS & MAINTENANCE	3,300.00	3,300.00
100-1400-522202	BUILDING REPAIRS & MAINTENANCE	2,000.00	2,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1400 - ELECTIONS			
Expenditure			
100-1400-522310	RENTAL OF LAND & BUILDINGS		
100-1400-522320	RENTAL OF EQUIPMENT & VEHICLES	5,000.00	500.00
100-1400-523100	INSURANCE-PROPERTY, LIABILITY, ETC	3,000.00	3,384.00
100-1400-523201	TELEPHONE	2,500.00	1,000.00
100-1400-523203	INTERNET SERVICES	5,000.00	5,000.00
100-1400-523204	POSTAGE	5,000.00	5,000.00
100-1400-523300	ADVERTISING	4,000.00	4,000.00
100-1400-523400	PRINTING AND BINDING	20,500.00	20,000.00
100-1400-523501	TRAVEL	8,000.00	8,000.00
100-1400-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	300.00	500.00
100-1400-523612	SOFTWARE LICENSE FEE		
100-1400-523700	EDUCATION & TRAINING	4,000.00	5,000.00
100-1400-523857	POLL WORKERS		
100-1400-523901	DRUG SCREENING		
100-1400-523909	EXTERMINATING (PEST CONTROL)		450.00
100-1400-523912	VARIOUS OTHER PURCHASED SERVICES	2,000.00	2,000.00
100-1400-531101	OFFICE SUPPLIES	6,000.00	6,000.00
100-1400-531210	WATER/SEWERAGE	2,000.00	1,000.00
100-1400-531220	NATURAL GAS	1,500.00	1,500.00
100-1400-531230	ELECTRICITY	6,000.00	6,000.00
100-1400-531270	GASOLINE	500.00	500.00
100-1400-531301	FOOD	650.00	800.00
100-1400-531600	SMALL EQUIPMENT	3,000.00	3,000.00
100-1400-531703	OTHER SUPPLIES	10,000.00	5,000.00
100-1400-541201	SITE IMPROVEMENTS	10,000.00	
100-1400-541300	BUILDINGS		
100-1400-542300	FURNITURE AND FIXTURES	5,000.00	
100-1400-542400	COMPUTERS	4,000.00	2,000.00
100-1400-542500	OTHER EQUIPMENT	2,000.00	2,000.00
100-1400-552500	INSURANCE PREMIUMS		
100-1400-552502	HEALTH INSURANCE CLAIMS		
100-1400-581201	PRINCIPAL-PRINTERS		
TOTAL EXPENDITURE		339,515.39	259,931.35

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1400 - ELECTIONS			
Totals for dept 1400 - ELECTIONS		339,515.39	259,931.35
Dept 1510 - FINANCIAL ADMINISTRATION			
Expenditure			
100-1510-511100	SALARIES-REGULAR	460,313.67	469,535.30
100-1510-511101	LONGEVITY PAY	796.00	864.00
100-1510-511300	SALARIES-OVERTIME		
100-1510-512200	SOCIAL SECURITY-COUNTY SHARE		
100-1510-512300	FICA	28,695.89	33,078.55
100-1510-512400	RETIREMENT CONTRIBUTIONS	30,123.77	34,151.68
100-1510-512600	UNEMPLOYMENT INSURANCE		
100-1510-512700	WORKERS COMPENSATION	925.00	1,000.00
100-1510-512901	UNIFORMS	100.00	120.00
100-1510-521101	COMPREHENSIVE PLAN		
100-1510-521201	LEGAL FEES	250.00	250.00
100-1510-521202	AUDITING	60,000.00	60,000.00
100-1510-521207	PENSION ADMINISTRATIVE FEES		
100-1510-521208	ARCHITECTS, ENGINEERS, SURVEYORS	2,000.00	1,000.00
100-1510-521209	CONSULTANTS, INVESTIGATORS		
100-1510-521301	TECHNICAL SERVICES-IT	50,700.00	59,000.00
100-1510-521306	PROGRAMMING, SOFTWARE MAINTENANCE	28,000.00	52,000.00
100-1510-521307	HEALTHINS.- ADMINISTRATIVE FEE	50,000.00	85,000.00
100-1510-521309	INDEXING AND CODIFICATION	8,000.00	8,000.00
100-1510-522101	CARPET & OTHER CLEANING SERVICES		
100-1510-522201	EQUIPMENT REPAIRS & MAINTENANCE	4,000.00	4,000.00
100-1510-522202	BUILDING REPAIRS & MAINTENANCE	1,000.00	500.00
100-1510-522203	VEHICLE REPAIRS & MAINTENANCE		
100-1510-522310	RENTAL OF LAND & BUILDINGS		
100-1510-522320	RENTAL OF EQUIPMENT & VEHICLES	12,000.00	7,000.00
100-1510-523100	INSURANCE-PROPERTY, LIABILITY, ETC	3,975.00	3,975.00
100-1510-523201	TELEPHONE	25,800.00	20,000.00
100-1510-523202	PAGERS AND RADIOS		
100-1510-523203	INTERNET SERVICES	6,550.00	5,000.00
100-1510-523204	POSTAGE	5,500.00	5,500.00
100-1510-523300	ADVERTISING	8,000.00	8,000.00
100-1510-523400	PRINTING AND BINDING	500.00	500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1510 - FINANCIAL ADMINISTRATION			
Expenditure			
100-1510-523501	TRAVEL	23,050.00	23,050.00
100-1510-523506	COMMISSIONERS TRAVEL		
100-1510-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	9,100.00	9,100.00
100-1510-523608	BANK CHARGES & CREDIT CARD FEES	150.00	300.00
100-1510-523609	BANK CHARGES- CDBG		
100-1510-523610	RECORDING FEES	150.00	
100-1510-523615	MVR REPORT FEE		
100-1510-523700	EDUCATION & TRAINING	8,500.00	8,500.00
100-1510-523851	TEMPORARY WORKERS		
100-1510-523852	GRIEVANCE COMMITTEE		
100-1510-523901	DRUG SCREENING	50.00	50.00
100-1510-523902	FINGER PRINTING FEE-ALCOHOL LICENS	200.00	200.00
100-1510-523908	ACCIDENT CLAIMS		
100-1510-523909	EXTERMINATING (PEST CONTROL)		
100-1510-523910	PROV. FOR UNCOLLECTED TAXES		
100-1510-523911	VEHICLE TOWING		
100-1510-523912	VARIOUS OTHER PURCHASED SERVICES	15,000.00	7,500.00
100-1510-531101	OFFICE SUPPLIES	4,800.00	5,300.00
100-1510-531210	WATER/SEWERAGE		
100-1510-531230	ELECTRICITY		
100-1510-531270	GASOLINE	150.00	250.00
100-1510-531301	FOOD	2,900.00	2,900.00
100-1510-531400	BOOKS AND PERIODICALS		
100-1510-531600	SMALL EQUIPMENT	1,000.00	1,000.00
100-1510-531703	OTHER SUPPLIES	3,300.00	3,300.00
100-1510-531704	EMPLOYEE APPRECIATION	20,000.00	25,000.00
100-1510-542100	MACHINERY		
100-1510-542200	VEHICLES		30,000.00
100-1510-542300	FURNITURE AND FIXTURES		
100-1510-542400	COMPUTERS	2,000.00	2,000.00
100-1510-542500	OTHER EQUIPMENT		
100-1510-552150	HEALTH & WELLNESS		5,000.00
100-1510-552500	INSURANCE PREMIUMS		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1510 - FINANCIAL ADMINISTRATION			
Expenditure			
100-1510-552501	INSURANCE PREMIUMS-RETIREES		
100-1510-552502	COUNTY WIDE HEALTH INS CLAIMS	2,500,000.00	3,000,000.00
100-1510-572000	DRUG FREE WAYNE CO. COL. GRANT EXI		
100-1510-572018	VICTIM'S ASSISTANCE		10,000.00
100-1510-572300	LITIGATION LOSS		
100-1510-574000	BAD DEBTS		
100-1510-579000	CONTINGENCY/RESERVE	52,150.00	
100-1510-581200	PRINCIPAL - CAPITAL LEASE		
100-1510-581201	PRINCIPAL-PRINTERS		
100-1510-581203	PRINCIPAL-SUNSET LAND		
100-1510-581206	PRINCIPAL-PITNEY BOWES POSTAGE MAC		
100-1510-582200	INTEREST - CAPITAL LEASE		
100-1510-582203	INTEREST-SUNSET LAND		
100-1510-582301	INTEREST - TAN		
100-1510-582302	INTEREST-LINE OF CREDIT		
100-1510-582304	INTEREST-PRINTER		
100-1510-582305	GO BOND		
100-1510-582306	INTEREST PITNEY BOWES POSTAGE MACH		
TOTAL EXPENDITURE		3,429,729.33	3,991,924.53
Totals for dept 1510 - FINANCIAL ADMINISTRATION		3,429,729.33	3,991,924.53
Dept 1545 - TAX COMMISSIONER			
Expenditure			
100-1545-511100	SALARIES-REGULAR	274,790.85	271,770.06
100-1545-511101	LONGEVITY PAY	447.00	498.00
100-1545-511300	SALARIES-OVERTIME		
100-1545-512200	SOCIAL SECURITY-COUNTY SHARE		
100-1545-512300	FICA	21,055.70	20,828.51
100-1545-512400	RETIREMENT CONTRIBUTIONS	17,136.70	16,061.70
100-1545-512600	UNEMPLOYMENT INSURANCE		
100-1545-512700	WORKERS COMPENSATION	700.00	783.00
100-1545-521201	LEGAL FEES	45,000.00	25,000.00
100-1545-521202	AUDITING	4,600.00	4,000.00
100-1545-521301	TECHNICAL SERVICES	400.00	400.00
100-1545-521306	PROGRAMMING, SOFTWARE MAINTENANCE	20,547.00	23,935.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1545 - TAX COMMISSIONER			
Expenditure			
100-1545-522101	CARPET & OTHER CLEANING SERVICES		
100-1545-522201	EQUIPMENT REPAIRS & MAINTENANCE	400.00	400.00
100-1545-522202	BUILDING REPAIRS & MAINTENANCE	6,112.00	1,000.00
100-1545-522320	RENTAL OF EQUIPMENT & VEHICLES	1,832.00	1,522.00
100-1545-523100	INSURANCE-PROPERTY, LIABILITY, ETC	3,000.00	3,000.00
100-1545-523201	TELEPHONE	16,800.00	16,800.00
100-1545-523202	PAGERS AND RADIOS		
100-1545-523203	INTERNET SERVICES	2,640.00	2,640.00
100-1545-523204	POSTAGE	20,203.00	22,552.00
100-1545-523300	ADVERTISING	8,200.00	61,000.00
100-1545-523400	PRINTING AND BINDING	1,000.00	1,000.00
100-1545-523501	TRAVEL	6,549.00	7,667.00
100-1545-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	2,700.00	891.00
100-1545-523608	BANK CHARGES		30.00
100-1545-523609	CREDIT CARD FEES		
100-1545-523615	MVR REPORT FEE		
100-1545-523700	EDUCATION & TRAINING	2,000.00	3,800.00
100-1545-523851	TEMPORARY WORKERS		
100-1545-523853	COMMISSIONS-TAX COMMISSIONER		2,637.00
100-1545-523901	DRUG SCREENING	140.00	50.00
100-1545-523909	EXTERMINATING (PEST CONTROL)		
100-1545-523912	VARIOUS OTHER PURCHASED SERVICES	39,720.00	124,431.00
100-1545-531101	OFFICE SUPPLIES	8,000.00	10,000.00
100-1545-531210	WATER/SEWERAGE		
100-1545-531230	ELECTRICITY		
100-1545-531270	GASOLINE	100.00	
100-1545-531301	FOOD	290.00	845.00
100-1545-531400	BOOKS AND PERIODICALS		
100-1545-531600	SMALL EQUIPMENT	725.00	2,500.00
100-1545-531703	OTHER SUPPLIES	1,500.00	1,000.00
100-1545-542300	FURNITURE AND FIXTURES	500.00	1,000.00
100-1545-542400	COMPUTERS	1,163.00	1,500.00
100-1545-542500	OTHER EQUIPMENT		500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1545 - TAX COMMISSIONER			
Expenditure			
100-1545-552500	INSURANCE PREMIUMS		
100-1545-552501	INSURANCE PREMIUMS-RETIREES		
100-1545-552502	HEALTH INSURANCE CLAIMS		
100-1545-581201	PRINCIPAL-PRINTERS		
100-1545-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		508,251.25	630,041.27
Totals for dept 1545 - TAX COMMISSIONER		508,251.25	630,041.27
Dept 1550 - TAX ASSESSOR			
Expenditure			
100-1550-511100	SALARIES-REGULAR	332,852.95	380,124.19
100-1550-511101	LONGEVITY PAY	386.00	295.00
100-1550-511300	SALARIES-OVERTIME		
100-1550-512200	SOCIAL SECURITY-COUNTY SHARE		
100-1550-512300	FICA	25,492.78	29,102.07
100-1550-512400	RETIREMENT CONTRIBUTIONS	18,866.04	19,125.97
100-1550-512600	UNEMPLOYMENT INSURANCE		
100-1550-512700	WORKERS COMPENSATION	3,500.00	5,687.00
100-1550-521201	LEGAL FEES	10,000.00	10,000.00
100-1550-521202	AUDITING		
100-1550-521209	CONSULTANTS, INVESTIGATORS		
100-1550-521301	TECHNICAL SERVICES		
100-1550-521303	AERIAL MAPPING EXPENSE	23,000.00	23,000.00
100-1550-521304	RURAL LAND REVALUATION		
100-1550-521306	PROGRAMMING, SOFTWARE MAINTENANCE	50,000.00	50,000.00
100-1550-521308	APPRAISERS		
100-1550-521309	PROPERTY REAPPRAISAL	230,000.00	370,000.00
100-1550-522101	CARPET & OTHER CLEANING SERVICES		1,500.00
100-1550-522201	EQUIPMENT REPAIRS & MAINTENANCE	2,500.00	4,000.00
100-1550-522202	BUILDING REPAIRS & MAINTENANCE	2,000.00	2,000.00
100-1550-522203	VEHICLE REPAIRS & MAINTENANCE	2,000.00	2,000.00
100-1550-522320	RENTAL OF EQUIPMENT & VEHICLES	2,400.00	500.00
100-1550-523100	INSURANCE-PROPERTY, LIABILITY, ETC	4,800.00	4,407.00
100-1550-523201	TELEPHONE	2,300.00	2,900.00
100-1550-523202	PAGERS AND RADIOS		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1550 - TAX ASSESSOR			
Expenditure			
100-1550-523203	INTERNET SERVICES	3,200.00	3,000.00
100-1550-523204	POSTAGE	3,000.00	2,500.00
100-1550-523300	ADVERTISING	1,000.00	250.00
100-1550-523400	PRINTING AND BINDING	250.00	250.00
100-1550-523501	TRAVEL	25,000.00	30,000.00
100-1550-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	12,000.00	15,000.00
100-1550-523609	CONSERVATION USE-RECORDING FEE	7,000.00	6,600.00
100-1550-523615	MVR REPORT FEE		
100-1550-523700	EDUCATION & TRAINING	10,000.00	12,000.00
100-1550-523851	TEMPORARY WORKERS		
100-1550-523854	BOARD OF EQUALIZATION		
100-1550-523901	DRUG SCREENING	200.00	200.00
100-1550-523909	EXTERMINATING (PEST CONTROL)		
100-1550-523912	VARIOUS OTHER PURCHASED SERVICES	15,000.00	15,000.00
100-1550-531101	OFFICE SUPPLIES	4,000.00	4,000.00
100-1550-531210	WATER/SEWERAGE		
100-1550-531230	ELECTRICITY		
100-1550-531270	GASOLINE	1,500.00	1,200.00
100-1550-531301	FOOD	4,000.00	4,000.00
100-1550-531400	BOOKS AND PERIODICALS	500.00	1,600.00
100-1550-531600	SMALL EQUIPMENT	500.00	500.00
100-1550-531703	OTHER SUPPLIES	500.00	500.00
100-1550-542300	FURNITURE AND FIXTURES	1,000.00	1,000.00
100-1550-542400	COMPUTERS	3,500.00	2,500.00
100-1550-542500	OTHER EQUIPMENT	1,500.00	1,000.00
100-1550-552500	INSURANCE PREMIUMS		
100-1550-552501	INSURANCE PREMIUMS-RETIREES		
100-1550-552502	HEALTH INSURANCE CLAIMS		
100-1550-581201	PRINCIPAL-PRINTERS		
100-1550-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		803,747.77	1,005,741.23
Totals for dept 1550 - TAX ASSESSOR		803,747.77	1,005,741.23
Dept 1565 - FACILITIES MANAGEMENT			
Expenditure			

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1565 - FACILITIES MANAGEMENT			
Expenditure			
100-1565-511100	SALARIES-REGULAR	200,448.69	198,430.46
100-1565-511101	LONGEVITY PAY	792.00	840.00
100-1565-511300	SALARIES-OVERTIME	100.00	
100-1565-512200	SOCIAL SECURITY-COUNTY SHARE		
100-1565-512300	FICA	15,402.56	15,868.43
100-1565-512400	RETIREMENT CONTRIBUTIONS	13,165.74	13,792.20
100-1565-512600	UNEMPLOYMENT INSURANCE		
100-1565-512700	WORKERS COMPENSATION	5,300.00	6,400.00
100-1565-512901	UNIFORMS		
100-1565-521201	LEGAL FEES		
100-1565-521306	PROGRAMMING, SOFTWARE MAINTENANCE	225.00	
100-1565-522101	CARPET & OTHER CLEANING SERVICES		
100-1565-522140	LAWN CARE (SEE CONTRACT FOR LIST)	45,372.00	32,728.00
100-1565-522201	EQUIPMENT REPAIRS & MAINTENANCE	3,000.00	2,000.00
100-1565-522202	BUILDING REPAIRS & MAINTENANCE	4,000.00	2,000.00
100-1565-522203	VEHICLE REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-1565-522310	RENTAL OF LAND & BUILDINGS		
100-1565-522320	RENTAL OF EQUIPMENT & VEHICLES	8,000.00	5,000.00
100-1565-523100	INSURANCE-PROPERTY, LIABILITY, ETC	24,023.00	22,050.00
100-1565-523201	TELEPHONE	3,000.00	2,500.00
100-1565-523202	PAGERS AND RADIOS		
100-1565-523203	INTERNET SERVICES	1,000.00	600.00
100-1565-523204	POSTAGE		
100-1565-523300	ADVERTISING	100.00	100.00
100-1565-523400	PRINTING AND BINDING		
100-1565-523501	TRAVEL	8,000.00	7,200.00
100-1565-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	200.00	200.00
100-1565-523615	MVR REPORT FEE		
100-1565-523800	LICENSES		
100-1565-523851	TEMPORARY WORKERS		
100-1565-523901	DRUG SCREENING	100.00	100.00
100-1565-523908	ACCIDENT CLAIMS		
100-1565-523909	EXTERMINATING (PEST CONTROL)	450.00	450.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 1565 - FACILITIES MANAGEMENT			
Expenditure			
100-1565-523911	VEHICLE TOWING	500.00	250.00
100-1565-523912	VARIOUS OTHER PURCHASED SERVICES	200.00	200.00
100-1565-531210	WATER/SEWERAGE	300.00	300.00
100-1565-531230	ELECTRICITY	23,000.00	23,000.00
100-1565-531270	GASOLINE	8,000.00	8,000.00
100-1565-531301	FOOD	300.00	350.00
100-1565-531302	FACILITY SHOP FOOD	300.00	600.00
100-1565-531600	SMALL EQUIPMENT	6,000.00	6,000.00
100-1565-531703	OTHER SUPPLIES	1,700.00	5,000.00
100-1565-531704	FACILITY SHOP OTHER SUPPLIES	14,000.00	11,000.00
100-1565-541100	SITES		
100-1565-541201	SITE IMPROVEMENTS		
100-1565-541300	BUILDINGS		25,000.00
100-1565-542200	VEHICLES		
100-1565-542300	FURNITURE AND FIXTURES		
100-1565-542500	OTHER EQUIPMENT		
100-1565-552500	INSURANCE PREMIUMS		
100-1565-552501	INSURANCE PERMIUMS RETIREES		
100-1565-552502	HEALTH INSURANCE CLAIMS		
TOTAL EXPENDITURE		391,978.99	394,959.09
Totals for dept 1565 - FACILITIES MANAGEMENT		391,978.99	394,959.09
Dept 2150 - SUPERIOR COURT			
Expenditure			
100-2150-511100	SALARIES-REGULAR	110,941.80	107,045.66
100-2150-511101	LONGEVITY PAY		
100-2150-511300	SALARIES-OVERTIME		
100-2150-512200	SOCIAL SECURITY-COUNTY SHARE		
100-2150-512300	FICA	8,487.05	8,188.99
100-2150-512400	RETIREMENT CONTRIBUTIONS		
100-2150-512600	UNEMPLOYMENT INSURANCE		
100-2150-512700	WORKERS COMPENSATION	450.00	115.00
100-2150-521201	LEGAL FEES		
100-2150-521202	AUDITING		
100-2150-521203	ASSISTANT SOLICITOR FEES		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2150 - SUPERIOR COURT			
Expenditure			
100-2150-521205	PHYSICIANS, MEDICAL CARE		
100-2150-521206	LEGAL FEES - INDIGENTS	500.00	500.00
100-2150-521209	CONSULTANTS, INVESTIGATORS		
100-2150-521301	TECHNICAL SERVICES	5,000.00	5,000.00
100-2150-521306	PROGRAMMING, SOFTWARE MAINTENANCE		1,020.00
100-2150-521307	COURT REPORTERS/INTERPRETERS	53,000.00	53,000.00
100-2150-521308	APPRAISERS		
100-2150-522101	CARPET & OTHER CLEANING SERVICES	1,000.00	1,000.00
100-2150-522201	EQUIPMENT REPAIRS & MAINTENANCE	10,000.00	4,000.00
100-2150-522202	BUILDING REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-2150-522310	RENTAL OF LAND & BUILDINGS		
100-2150-522320	RENTAL OF EQUIPMENT & VEHICLES	3,000.00	
100-2150-523100	INSURANCE-PROPERTY, LIABILITY, ETC	1,000.00	1,071.00
100-2150-523201	TELEPHONE	1,500.00	2,258.00
100-2150-523202	PAGERS AND RADIOS		
100-2150-523203	INTERNET SERVICES	1,500.00	1,500.00
100-2150-523204	POSTAGE		
100-2150-523300	ADVERTISING	100.00	100.00
100-2150-523400	PRINTING AND BINDING	3,000.00	1,000.00
100-2150-523501	TRAVEL		
100-2150-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	150.00	150.00
100-2150-523700	EDUCATION & TRAINING		
100-2150-523851	TEMPORARY WORKERS		
100-2150-523902	SOLICITOR EXPENSES		
100-2150-523909	EXTERMINATING (PEST CONTROL)	450.00	1,175.00
100-2150-523912	VARIOUS OTHER PURCHASED SERVICES	500.00	500.00
100-2150-531101	OFFICE SUPPLIES	150.00	150.00
100-2150-531210	WATER/SEWERAGE	550.00	550.00
100-2150-531230	ELECTRICITY	40,000.00	40,000.00
100-2150-531270	GASOLINE	150.00	150.00
100-2150-531301	FOOD	1,000.00	1,000.00
100-2150-531600	SMALL EQUIPMENT	1,000.00	1,000.00
100-2150-531703	OTHER SUPPLIES	7,000.00	7,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2150 - SUPERIOR COURT			
Expenditure			
100-2150-541201	SITE IMPROVEMENTS		
100-2150-541300	BUILDINGS		
100-2150-542500	OTHER EQUIPMENT		
100-2150-552500	INSURANCE PREMIUMS		
100-2150-552501	INSURANCE PREMIUMS-RETIREES		
100-2150-552502	HEALTH INSURANCE CLAIMS		
100-2150-571001	GLYNN COUNTY COURT CIRCUIT	36,000.00	35,000.00
100-2150-572001	DRUG COURT APPROPRIATION		
100-2150-572018	VICTIM'S ASSISTANCE		2,000.00
100-2150-581201	PRINCIPAL-PRINTERS		
100-2150-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		291,428.85	279,473.65
Totals for dept 2150 - SUPERIOR COURT		291,428.85	279,473.65
Dept 2160 - DATE COURT			
Expenditure			
100-2160-523601	DATE COURT FEES	30,500.00	20,500.00
TOTAL EXPENDITURE		30,500.00	20,500.00
Totals for dept 2160 - DATE COURT		30,500.00	20,500.00
Dept 2161 - DRUG COURT			
Expenditure			
100-2161-521307	COURT REPORTERS/INTERPRETERS		
100-2161-522202	BUILDING REPAIRS & MAINTENANCE		
100-2161-522320	RENTAL OF EQUIPMENT & VEHICLES		
100-2161-523201	TELEPHONE		
100-2161-531230	ELECTRICITY		
100-2161-531703	OTHER SUPPLIES		
100-2161-572001	DRUG COURT APPROPRIATION	100,000.00	100,000.00
TOTAL EXPENDITURE		100,000.00	100,000.00
Totals for dept 2161 - DRUG COURT		100,000.00	100,000.00
Dept 2180 - CLERK OF COURT			
Expenditure			
100-2180-511100	SALARIES-REGULAR	472,852.43	475,441.15
100-2180-511101	LONGEVITY PAY	799.00	631.00
100-2180-511300	SALARIES-OVERTIME		
100-2180-512200	SOCIAL SECURITY-COUNTY SHARE		
100-2180-512300	FICA	36,234.33	36,419.52
100-2180-512400	RETIREMENT CONTRIBUTIONS	27,579.00	27,439.94

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2180 - CLERK OF COURT			
Expenditure			
100-2180-512600	UNEMPLOYMENT INSURANCE		
100-2180-512700	WORKERS COMPENSATION	1,300.00	1,436.00
100-2180-521201	LEGAL FEES		
100-2180-521202	AUDITING	4,000.00	4,000.00
100-2180-521301	TECHNICAL SERVICES	1,000.00	1,000.00
100-2180-521302	DATA STORAGE (DEED INDEXING)	50,000.00	50,000.00
100-2180-521306	PROGRAMMING, SOFTWARE MAINTENANCE	65,000.00	65,000.00
100-2180-522101	CARPET & OTHER CLEANING SERVICES	1,000.00	1,000.00
100-2180-522201	EQUIPMENT REPAIRS & MAINTENANCE	8,000.00	8,000.00
100-2180-522202	BUILDING REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-2180-522320	RENTAL OF EQUIPMENT & VEHICLES	28,000.00	28,000.00
100-2180-523100	INSURANCE-PROPERTY, LIABILITY, ET(	7,200.00	8,312.00
100-2180-523201	TELEPHONE	5,000.00	5,000.00
100-2180-523202	PAGERS AND RADIOS		
100-2180-523203	INTERNET SERVICES	7,000.00	7,000.00
100-2180-523204	POSTAGE	24,000.00	24,000.00
100-2180-523300	ADVERTISING	400.00	400.00
100-2180-523400	PRINTING AND BINDING	15,000.00	15,000.00
100-2180-523501	TRAVEL	4,000.00	4,000.00
100-2180-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	5,000.00	5,000.00
100-2180-523602	GRAND JURY PRESENTMENTS	150.00	150.00
100-2180-523603	JURORS & WITNESSES	75,000.00	75,000.00
100-2180-523604	JURY COMMISSIONERS		
100-2180-523608	CREDIT CARD FEES & INTEREST	100.00	200.00
100-2180-523615	MVR REPORT FEE		
100-2180-523700	EDUCATION & TRAINING	2,500.00	2,500.00
100-2180-523854	BOARD OF EQUALIZATION	3,000.00	3,000.00
100-2180-523901	DRUG SCREENING	200.00	200.00
100-2180-523909	EXTERMINATING (PEST CONTROL)	450.00	1,135.00
100-2180-523912	VARIOUS OTHER PURCHASED SERVICES	500.00	500.00
100-2180-531101	OFFICE SUPPLIES	18,000.00	18,000.00
100-2180-531210	WATER/SEWERAGE	1,700.00	1,000.00
100-2180-531230	ELECTRICITY	12,000.00	10,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2180 - CLERK OF COURT			
Expenditure			
100-2180-531270	GASOLINE	150.00	150.00
100-2180-531301	FOOD	500.00	500.00
100-2180-531400	BOOKS AND PERIODICALS	200.00	200.00
100-2180-531600	SMALL EQUIPMENT	5,000.00	5,000.00
100-2180-531703	OTHER SUPPLIES	7,000.00	7,000.00
100-2180-541201	SITE IMPROVEMENTS		
100-2180-541300	BUILDINGS		
100-2180-542300	FURNITURE AND FIXTURES	2,000.00	2,000.00
100-2180-542400	COMPUTERS	8,000.00	5,000.00
100-2180-542500	OTHER EQUIPMENT	500.00	500.00
100-2180-552500	INSURANCE PREMIUMS		
100-2180-552501	INSURANCE PREMIUMS-RETIREES		
100-2180-552502	HEALTH INSURANCE CLAIMS		
100-2180-581201	PRINCIPAL-PRINTERS		
100-2180-581300	PRINCIPAL-OTHER DEBT		
100-2180-582200	INTEREST - CAPITAL LEASE		
100-2180-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		905,314.76	904,114.61
Totals for dept 2180 - CLERK OF COURT		905,314.76	904,114.61
Dept 2200 - DISTRICT ATTORNEY			
Expenditure			
100-2200-511100	SALARIES-REGULAR	192,116.89	127,384.68
100-2200-511101	LONGEVITY PAY	36.00	76.00
100-2200-512200	SOCIAL SECURITY-COUNTY SHARE		
100-2200-512300	FICA	9,073.00	9,750.74
100-2200-512400	RETIREMENT CONTRIBUTIONS	6,523.00	6,548.34
100-2200-512700	WORKERS COMPENSATION	400.00	2,000.00
100-2200-521201	LEGAL FEES		
100-2200-521308	APPRAISERS		
100-2200-522101	CARPET & OTHER CLEANING SERVICES		
100-2200-522201	EQUIPMENT REPAIRS & MAINTENANCE		
100-2200-522202	BUILDING REPAIRS & MAINTENANCE	2,500.00	2,500.00
100-2200-523100	INSURANCE-PROPERTY, LIABILITY, ETC	1,500.00	3,700.00
100-2200-523300	ADVERTISING		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2200 - DISTRICT ATTORNEY			
Expenditure			
100-2200-523851	TEMPORARY WORKERS		
100-2200-523901	DRUG SCREENING		
100-2200-523909	EXTERMINATING (PEST CONTROL)	400.00	425.00
100-2200-523912	VARIOUS OTHER PURCHASED SERVICES		
100-2200-531210	WATER/SEWERAGE		
100-2200-531230	ELECTRICITY		
100-2200-531703	OTHER SUPPLIES	100.00	100.00
100-2200-541201	SITE IMPROVEMENTS		
100-2200-541300	BUILDINGS		
100-2200-542300	FURNITURE AND FIXTURES		
100-2200-552500	INSURANCE PREMIUMS		
100-2200-552502	HEALTH INSURANCE CLAIMS		
100-2200-572012	DISTRICT ATTORNEY GRANT	55,768.71	55,769.00
100-2200-572018	VICTIM'S ASSISTANCE	300.00	
100-2200-581304	PRINCIPAL-THOMAS & HOWARD BLDG.		
100-2200-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		268,717.60	208,253.76
Totals for dept 2200 - DISTRICT ATTORNEY		268,717.60	208,253.76
Dept 2300 - STATE COURT-COURTHOUSE			
Expenditure			
100-2300-511100	SALARIES-REGULAR	453,132.42	381,480.14
100-2300-511101	LONGEVITY PAY	64.00	40.00
100-2300-512200	SOCIAL SECURITY-COUNTY SHARE		
100-2300-512300	FICA	33,139.52	28,268.29
100-2300-512400	RETIREMENT CONTRIBUTIONS	28,675.69	3,754.42
100-2300-512600	UNEMPLOYMENT INSURANCE		
100-2300-512700	WORKERS COMPENSATION	800.00	700.00
100-2300-521201	LEGAL FEES		
100-2300-521202	AUDITING		
100-2300-521203	ASSISTANT SOLICITOR FEES	20,000.00	20,000.00
100-2300-521205	PHYSICIANS, MEDICAL CARE		
100-2300-521206	LEGAL FEES - INDIGENTS	10,000.00	10,000.00
100-2300-521209	CONSULTANTS, INVESTIGATORS	20,000.00	
100-2300-521301	TECHNICAL SERVICES	4,500.00	4,500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2300 - STATE COURT-COURTHOUSE			
Expenditure			
100-2300-521306	PROGRAMMING, SOFTWARE MAINTENANCE	500.00	500.00
100-2300-521307	COURT REPORTERS/INTERPRETERS	30,000.00	25,000.00
100-2300-521308	APPRAISERS		
100-2300-522201	EQUIPMENT REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-2300-522202	BUILDING REPAIRS & MAINTENANCE	10,000.00	10,000.00
100-2300-522310	RENTAL OF LAND & BUILDINGS		
100-2300-522320	RENTAL OF EQUIPMENT & VEHICLES	2,000.00	
100-2300-523100	INSURANCE-PROPERTY, LIABILITY, ETC	14,000.00	19,205.00
100-2300-523201	TELEPHONE	500.00	600.00
100-2300-523203	INTERNET	1,500.00	1,500.00
100-2300-523204	POSTAGE		
100-2300-523300	ADVERTISING	100.00	100.00
100-2300-523400	PRINTING AND BINDING		
100-2300-523501	TRAVEL	3,000.00	3,000.00
100-2300-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	1,000.00	800.00
100-2300-523700	EDUCATION & TRAINING	500.00	500.00
100-2300-523902	SOLICITOR EXPENSES	10,000.00	10,000.00
100-2300-523909	EXTERMINATING (PEST CONTROL)		100.00
100-2300-523912	VARIOUS OTHER PURCHASED SERVICES	500.00	500.00
100-2300-531101	OFFICE SUPPLIES	150.00	150.00
100-2300-531210	WATER/SEWERAGE		
100-2300-531230	ELECTRICITY		
100-2300-531270	GASOLINE		
100-2300-531301	FOOD	500.00	500.00
100-2300-531600	SMALL EQUIPMENT	1,000.00	800.00
100-2300-531703	OTHER SUPPLIES	1,500.00	600.00
100-2300-541201	SITE IMPROVEMENTS		
100-2300-541300	BUILDINGS		
100-2300-542500	OTHER EQUIPMENT		
100-2300-552500	INSURANCE PREMIUMS		
100-2300-552501	INSURANCE PREMIUMS-RETIREES		
100-2300-552502	HEALTH INSURANCE CLAIMS		
100-2300-571001	GLYNN COUNTY COURT CIRCUIT		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2300 - STATE COURT-COURTHOUSE			
Expenditure			
100-2300-572018	VICTIM'S ASSISTANCE		7,500.00
TOTAL EXPENDITURE		652,061.63	535,097.85
Totals for dept 2300 - STATE COURT-COURTHOUSE		652,061.63	535,097.85
Dept 2400 - MAGISTRATE COURT			
Expenditure			
100-2400-511100	SALARIES-REGULAR	294,839.80	285,820.79
100-2400-511101	LONGEVITY PAY	384.00	413.00
100-2400-511300	SALARIES-OVERTIME		
100-2400-512200	SOCIAL SECURITY-COUNTY SHARE		
100-2400-512300	FICA	22,584.62	23,402.40
100-2400-512400	RETIREMENT CONTRIBUTIONS	15,218.64	10,084.57
100-2400-512600	UNEMPLOYMENT INSURANCE		
100-2400-512700	WORKERS COMPENSATION	1,500.00	1,750.00
100-2400-521201	LEGAL FEES		
100-2400-521202	AUDITING	2,000.00	2,000.00
100-2400-521301	TECHNICAL SERVICES-CJT	4,800.00	4,800.00
100-2400-521306	PROGRAMMING, SOFTWARE MAINTENANCE	500.00	500.00
100-2400-521307	COURT REPORTERS/INTERPRETERS	100.00	100.00
100-2400-522201	EQUIPMENT REPAIRS & MAINTENANCE	2,500.00	2,500.00
100-2400-522320	RENTAL OF EQUIPMENT & VEHICLES	400.00	400.00
100-2400-523100	INSURANCE-PROPERTY, LIABILITY, ETC	2,000.00	2,095.00
100-2400-523201	TELEPHONE	2,800.00	2,800.00
100-2400-523202	PAGERS AND RADIOS		
100-2400-523203	INTERNET SERVICES	1,500.00	1,500.00
100-2400-523204	POSTAGE	500.00	500.00
100-2400-523300	ADVERTISING	50.00	50.00
100-2400-523400	PRINTING AND BINDING	800.00	800.00
100-2400-523501	TRAVEL	19,950.00	19,950.00
100-2400-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	650.00	650.00
100-2400-523615	MVR REPORT FEE		
100-2400-523700	EDUCATION & TRAINING	1,200.00	1,200.00
100-2400-523851	TEMPORARY WORKERS		
100-2400-523901	DRUG SCREENING	50.00	50.00
100-2400-523912	VARIOUS OTHER PURCHASED SERVICES	500.00	500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2400 - MAGISTRATE COURT			
Expenditure			
100-2400-531101	OFFICE SUPPLIES	2,200.00	2,200.00
100-2400-531301	FOOD	300.00	300.00
100-2400-531400	BOOKS AND PERIODICALS	2,000.00	2,000.00
100-2400-531600	SMALL EQUIPMENT	200.00	200.00
100-2400-531703	OTHER SUPPLIES	800.00	800.00
100-2400-542300	FURNITURE AND FIXTURES	1,000.00	1,000.00
100-2400-542400	COMPUTERS	1,000.00	1,000.00
100-2400-542500	OTHER EQUIPMENT		
100-2400-552500	INSURANCE PREMIUMS		
100-2400-552501	INSURANCE PREMIUMS-RETIREES		
100-2400-552502	HEALTH INSURANCE CLAIMS		
100-2400-572018	VICTIM'S ASSISTANCE		
TOTAL EXPENDITURE		382,327.06	369,365.76
Totals for dept 2400 - MAGISTRATE COURT		382,327.06	369,365.76
Dept 2450 - PROBATE COURT			
Expenditure			
100-2450-511100	SALARIES-REGULAR	206,923.23	189,774.84
100-2450-511101	LONGEVITY PAY	200.00	236.00
100-2450-511300	SALARIES-OVERTIME		
100-2450-512200	SOCIAL SECURITY-COUNTY SHARE		
100-2450-512300	FICA	15,844.93	14,535.83
100-2450-512400	RETIREMENT CONTRIBUTIONS	12,690.98	11,499.62
100-2450-512600	UNEMPLOYMENT INSURANCE		
100-2450-512700	WORKERS COMPENSATION	600.00	600.00
100-2450-521201	LEGAL FEES	1,000.00	3,000.00
100-2450-521202	AUDITING	2,000.00	2,000.00
100-2450-521205	PHYSICIANS, MEDICAL CARE		
100-2450-521301	TECHNICAL SERVICES		
100-2450-521302	DATA STORAGE		
100-2450-521306	PROGRAMMING, SOFTWARE MAINTENANCE	7,000.00	7,000.00
100-2450-522101	CARPET & OTHER CLEANING SERVICES		500.00
100-2450-522201	EQUIPMENT REPAIRS & MAINTENANCE	3,000.00	3,000.00
100-2450-522202	BUILDING REPAIRS & MAINTENANCE	1,000.00	2,000.00
100-2450-522320	RENTAL OF EQUIPMENT & VEHICLES	4,300.00	4,300.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2450 - PROBATE COURT			
Expenditure			
100-2450-523100	INSURANCE-PROPERTY, LIABILITY, ETC	2,200.00	2,200.00
100-2450-523201	TELEPHONE	3,200.00	3,000.00
100-2450-523203	INTERNET SERVICES	4,000.00	4,000.00
100-2450-523204	POSTAGE	1,500.00	1,500.00
100-2450-523300	ADVERTISING	250.00	250.00
100-2450-523400	PRINTING AND BINDING	7,500.00	6,500.00
100-2450-523501	TRAVEL	3,000.00	3,000.00
100-2450-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	2,800.00	2,800.00
100-2450-523615	MVR REPORT FEE		
100-2450-523700	EDUCATION & TRAINING	3,000.00	3,000.00
100-2450-523851	TEMPORARY WORKERS		
100-2450-523901	DRUG SCREENING	100.00	100.00
100-2450-523909	EXTERMINATING (PEST CONTROL)		
100-2450-523912	VARIOUS OTHER PURCHASED SERVICES	500.00	500.00
100-2450-531101	OFFICE SUPPLIES	2,500.00	3,000.00
100-2450-531210	WATER/SEWERAGE		
100-2450-531230	ELECTRICITY		
100-2450-531270	GASOLINE	200.00	100.00
100-2450-531301	FOOD	450.00	450.00
100-2450-531400	BOOKS AND PERIODICALS	50.00	2,000.00
100-2450-531600	SMALL EQUIPMENT	500.00	500.00
100-2450-531703	OTHER SUPPLIES	1,000.00	1,000.00
100-2450-542300	FURNITURE AND FIXTURES	500.00	
100-2450-542400	COMPUTERS	2,000.00	2,000.00
100-2450-542500	OTHER EQUIPMENT		2,600.00
100-2450-552500	INSURANCE PREMIUMS		
100-2450-552501	INSURANCE PREMIUMS-RETIREES		
100-2450-552502	HEALTH INSURANCE CLAIMS		
100-2450-581201	PRINCIPAL-PRINTERS		
100-2450-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		289,809.14	276,946.29
Totals for dept 2450 - PROBATE COURT		289,809.14	276,946.29

Dept 2600 - JUVENILE COURT
Expenditure

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2600 - JUVENILE COURT			
Expenditure			
100-2600-511100	SALARIES-REGULAR	84,435.91	99,435.91
100-2600-511101	LONGEVITY PAY		
100-2600-512200	SOCIAL SECURITY-COUNTY SHARE		
100-2600-512300	FICA	6,459.35	7,606.85
100-2600-512400	RETIREMENT CONTRIBUTIONS		165.00
100-2600-512700	WORKERS COMPENSATION	330.00	330.00
100-2600-521205	PHYSICIANS, MEDICAL CARE		
100-2600-521206	LEGAL FEES - INDIGENTS	60,000.00	60,000.00
100-2600-521307	COURT REPORTERS/INTERPRETERS	12,000.00	12,000.00
100-2600-522201	EQUIPMENT REPAIRS & MAINTENANCE		
100-2600-522310	RENTAL OF LAND & BUILDINGS		8,400.00
100-2600-523100	INSURANCE-PROPERTY, LIABILITY, ETC	900.00	831.00
100-2600-523201	TELEPHONE	3,000.00	400.00
100-2600-523202	PAGERS AND RADIOS		
100-2600-523203	INTERNET SERVICES		
100-2600-523204	POSTAGE	250.00	250.00
100-2600-523300	ADVERTISING	150.00	150.00
100-2600-523400	PRINTING AND BINDING		
100-2600-523501	TRAVEL	250.00	1,500.00
100-2600-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS		
100-2600-523700	EDUCATION & TRAINING		500.00
100-2600-523901	DRUG SCREENING	50.00	50.00
100-2600-523904	JUVENILE SERVICES FUND EXPENSES		
100-2600-523909	EXTERMINATING (PEST CONTROL)		
100-2600-523912	VARIOUS OTHER PURCHASED SERVICES	200.00	200.00
100-2600-531101	OFFICE SUPPLIES	5,150.00	1,000.00
100-2600-531230	ELECTRICITY-JUVENILE PROBATION		
100-2600-531703	OTHER SUPPLIES		
100-2600-552501	INSURANCE PREMIUMS-RETIREES		
100-2600-572000	PAYMENTS TO OTHER AGENCIES		
100-2600-572002	C.A.S.A.		
100-2600-572014	WAYNE CO. BD. OF EDUC. - JUV. GR.		
TOTAL EXPENDITURE		173,175.26	192,818.76

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 2600 - JUVENILE COURT			
Totals for dept 2600 - JUVENILE COURT		173,175.26	192,818.76
Dept 2800 - PUBLIC DEFENDER			
Expenditure			
100-2800-511100	SALARIES-REGULAR		
100-2800-512300	FICA		
100-2800-522202	BUILDING REPAIRS & MAINTENANCE	3,000.00	1,000.00
100-2800-523100	INSURANCE-PROPERTY, LIABILITY, ETC	725.00	1,000.00
100-2800-523201	TELEPHONE		
100-2800-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS		
100-2800-531220	NATURAL GAS		
100-2800-531230	ELECTRICITY		
100-2800-541201	SITE IMPROVEMENTS		
100-2800-541300	BUILDINGS		
100-2800-542300	FURNITURE AND FIXTURES		
100-2800-572007	PUBLIC DEFENDER GRANT	247,500.00	272,048.00
TOTAL EXPENDITURE		251,225.00	274,048.00
Totals for dept 2800 - PUBLIC DEFENDER		251,225.00	274,048.00
Dept 2850 - Drug Court			
Expenditure			
100-2850-572001	DRUG COURT APPROPRIATION		
TOTAL EXPENDITURE			
Totals for dept 2850 - Drug Court			
Dept 3300 - SHERIFF			
Expenditure			
100-3300-511100	SALARIES-REGULAR	2,721,429.37	2,781,591.04
100-3300-511101	LONGEVITY PAY	5,727.00	6,089.00
100-3300-511300	SALARIES-OVERTIME	370,000.00	496,920.00
100-3300-512200	SOCIAL SECURITY-COUNTY SHARE		
100-3300-512300	FICA	236,932.46	255,586.50
100-3300-512400	RETIREMENT CONTRIBUTIONS	188,594.12	194,585.71
100-3300-512600	UNEMPLOYMENT INSURANCE		
100-3300-512700	WORKERS COMPENSATION	65,000.00	84,437.00
100-3300-512901	UNIFORMS	87,000.00	87,000.00
100-3300-512902	POAB DUES	8,000.00	8,000.00
100-3300-512903	FIRST RESPONDER PTSD PROGRAM		15,000.00
100-3300-521201	LEGAL FEES	1,000.00	1,000.00
100-3300-521202	AUDITING	1,600.00	1,600.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3300 - SHERIFF			
Expenditure			
100-3300-521205	PHYSICIANS, MEDICAL CARE	1,000.00	3,500.00
100-3300-521208	ARCHITECTS, ENGINEERS, SURVEYORS		
100-3300-521301	TECHNICAL SERVICES-TRACKING	1,500.00	3,000.00
100-3300-521306	PROGRAMMING, SOFTWARE MAINTENANCE	55,000.00	55,000.00
100-3300-522201	EQUIPMENT REPAIRS & MAINTENANCE	18,000.00	10,000.00
100-3300-522202	BUILDING REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-3300-522203	VEHICLE REPAIRS & MAINTENANCE	120,000.00	120,000.00
100-3300-522310	RENTAL OF LAND & BUILDINGS		
100-3300-522320	RENTAL OF EQUIPMENT & VEHICLES	26,400.00	20,000.00
100-3300-523100	INSURANCE-PROPERTY, LIABILITY, ETC	159,000.00	174,105.00
100-3300-523201	TELEPHONE	26,500.00	30,000.00
100-3300-523202	PAGERS AND RADIOS		
100-3300-523203	INTERNET SERVICES	5,000.00	5,000.00
100-3300-523204	POSTAGE	1,000.00	3,000.00
100-3300-523300	ADVERTISING	500.00	500.00
100-3300-523400	PRINTING AND BINDING	2,000.00	2,000.00
100-3300-523501	TRAVEL	10,000.00	10,000.00
100-3300-523503	PRISONER TRANS. & GUARDS		
100-3300-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	7,500.00	8,000.00
100-3300-523602	DUES-ALTAMAHA DRUG TASK FORCE		
100-3300-523608	CREDIT CARD CHARGES	300.00	150.00
100-3300-523615	MVR REPORT FEE		
100-3300-523700	EDUCATION & TRAINING	11,000.00	5,000.00
100-3300-523851	TEMPORARY WORKERS		
100-3300-523855	CANINE UNIT	8,000.00	8,000.00
100-3300-523901	DRUG SCREENING	1,000.00	2,000.00
100-3300-523908	ACCIDENT CLAIMS	6,000.00	6,000.00
100-3300-523909	EXTERMINATING (PEST CONTROL)	450.00	450.00
100-3300-523911	VEHICLE TOWING	6,000.00	6,000.00
100-3300-523912	VARIOUS OTHER PURCHASED SERVICES	3,000.00	1,000.00
100-3300-531101	OFFICE SUPPLIES	4,000.00	4,000.00
100-3300-531210	WATER/SEWERAGE	2,000.00	2,000.00
100-3300-531220	NATURAL GAS		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3300 - SHERIFF			
Expenditure			
100-3300-531230	ELECTRICITY	25,500.00	25,500.00
100-3300-531270	GASOLINE	330,000.00	275,000.00
100-3300-531301	FOOD	7,500.00	7,500.00
100-3300-531400	BOOKS AND PERIODICALS	100.00	300.00
100-3300-531600	SMALL EQUIPMENT	15,000.00	15,000.00
100-3300-531703	OTHER SUPPLIES	45,000.00	45,000.00
100-3300-531704	SAFE KIDS SUPPLIES	1,000.00	500.00
100-3300-531705	JR. DEPUTY ACHIEVEMENT	2,000.00	2,000.00
100-3300-541300	BUILDINGS		
100-3300-542200	VEHICLES	200,000.00	215,000.00
100-3300-542300	FURNITURE AND FIXTURES	1,500.00	1,500.00
100-3300-542400	COMPUTERS	15,000.00	15,000.00
100-3300-542500	OTHER EQUIPMENT	5,000.00	5,000.00
100-3300-542501	NEW EQUIPMENT - GRANT (SHERIFF)		
100-3300-542502	DEPT. OF JUSTICE GRANT		
100-3300-552500	INSURANCE PREMIUMS		
100-3300-552501	INSURANCE PREMIUMS-RETIREES		
100-3300-552502	HEALTH INSURANCE CLAIMS		
100-3300-571000	INTERGOVERNMENTAL		
100-3300-581200	PRINCIPAL - CAPITAL LEASE		
100-3300-581201	PRINCIPAL-PRINTERS		
100-3300-581203	PRINCIPAL-FORD MOTOR CO.		
100-3300-582200	INTEREST - CAPITAL LEASE		
100-3300-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		4,813,032.95	5,022,814.25
Totals for dept 3300 - SHERIFF		4,813,032.95	5,022,814.25
Dept 3326 - JAIL			
Expenditure			
100-3326-511100	SALARIES-REGULAR	1,361,296.14	1,322,113.48
100-3326-511101	LONGEVITY PAY	2,224.00	2,547.00
100-3326-511300	SALARIES-OVERTIME	145,000.00	129,406.25
100-3326-512200	SOCIAL SECURITY-COUNTY SHARE		
100-3326-512300	FICA	115,401.79	113,806.50
100-3326-512400	RETIREMENT CONTRIBUTIONS	87,280.90	82,980.82

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3326 - JAIL			
Expenditure			
100-3326-512600	UNEMPLOYMENT INSURANCE		
100-3326-512700	WORKERS COMPENSATION	23,500.00	31,942.00
100-3326-512901	UNIFORMS	35,000.00	35,000.00
100-3326-512902	POAB DUES	1,500.00	1,500.00
100-3326-512903	FIRST RESPONDER PTSD PROGRAM		7,200.00
100-3326-521201	LEGAL FEES	2,500.00	2,500.00
100-3326-521202	AUDITING		
100-3326-521204	PRISONER MEDICAL CARE	300,000.00	360,000.00
100-3326-521205	PHYSICIANS, MEDICAL CARE		
100-3326-521209	CONSULTANTS, INVESTIGATORS		
100-3326-521301	TECHNICAL SERVICES	4,000.00	
100-3326-521306	PROGRAMMING, SOFTWARE MAINTENANCE	35,000.00	35,000.00
100-3326-522201	EQUIPMENT REPAIRS & MAINTENANCE	40,000.00	40,000.00
100-3326-522202	BUILDING REPAIRS & MAINTENANCE	50,000.00	50,000.00
100-3326-522203	VEHICLE REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-3326-522310	RENTAL OF LAND & BUILDINGS		
100-3326-522320	RENTAL OF EQUIPMENT & VEHICLES	8,000.00	7,500.00
100-3326-523100	INSURANCE-PROPERTY, LIABILITY, ET(	40,000.00	54,676.00
100-3326-523201	TELEPHONE	8,000.00	8,000.00
100-3326-523202	PAGERS AND RADIOS		
100-3326-523203	INTERNET SERVICES	3,000.00	3,000.00
100-3326-523204	POSTAGE	400.00	100.00
100-3326-523300	ADVERTISING	300.00	200.00
100-3326-523400	PRINTING AND BINDING		
100-3326-523501	TRAVEL	3,000.00	3,000.00
100-3326-523503	PRISONER TRANS. & GUARDS		
100-3326-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	7,000.00	7,000.00
100-3326-523615	MVR REPORT FEE		
100-3326-523700	EDUCATION & TRAINING	3,000.00	3,000.00
100-3326-523851	TEMPORARY WORKERS		
100-3326-523901	DRUG SCREENING	600.00	400.00
100-3326-523908	ACCIDENT CLAIMS	1,000.00	10,000.00
100-3326-523909	EXTERMINATING (PEST CONTROL)	450.00	450.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3326 - JAIL			
Expenditure			
100-3326-523911	VEHICLE TOWING	100.00	100.00
100-3326-523912	VARIOUS OTHER PURCHASED SERVICES	500.00	500.00
100-3326-531101	OFFICE SUPPLIES	5,000.00	7,000.00
100-3326-531210	WATER/SEWERAGE	173,000.00	173,000.00
100-3326-531220	NATURAL GAS	10,000.00	10,000.00
100-3326-531230	ELECTRICITY	65,000.00	65,000.00
100-3326-531270	GASOLINE	8,000.00	8,000.00
100-3326-531301	FOOD	2,500.00	2,000.00
100-3326-531302	PRISONER MEALS	250,000.00	250,000.00
100-3326-531400	BOOKS AND PERIODICALS	300.00	300.00
100-3326-531591	JAIL COMMISSARY EXPENSES		
100-3326-531600	SMALL EQUIPMENT	4,500.00	4,500.00
100-3326-531703	OTHER SUPPLIES	80,000.00	80,000.00
100-3326-531704	INMATE CLOTHING & SUPPLIES	20,000.00	20,000.00
100-3326-541201	SITE IMPROVEMENTS		
100-3326-542200	VEHICLES		
100-3326-542300	FURNITURE AND FIXTURES	2,000.00	2,000.00
100-3326-542400	COMPUTERS	2,000.00	2,000.00
100-3326-542500	OTHER EQUIPMENT	50,000.00	50,000.00
100-3326-552500	INSURANCE PREMIUMS		
100-3326-552502	HEALTH INSURANCE CLAIMS		
100-3326-571011	PRISONER HOUSING - OTHER COUNTIES	15,000.00	15,000.00
100-3326-581201	PRINCIPAL-PRINTERS		
100-3326-581303	PRINCIPAL-NEW JAIL - WACHOVIA		
100-3326-582303	INTEREST-NEW JAIL - WACHOVIA		
100-3326-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		2,970,352.83	3,005,722.05
Totals for dept 3326 - JAIL		2,970,352.83	3,005,722.05
Dept 3390 - PUBLIC SAFETY			
Expenditure			
100-3390-521201	LEGAL FEES		
100-3390-522201	EQUIPMENT REPAIRS & MAINTENANCE		
100-3390-522202	BUILDING REPAIRS & MAINTENANCE		
100-3390-523100	INSURANCE-PROPERTY, LIABILITY, ETC	250.00	300.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3390 - PUBLIC SAFETY			
Expenditure			
100-3390-523201	TELEPHONE		
100-3390-523909	EXTERMINATING (PEST CONTROL)		
100-3390-531101	OFFICE SUPPLIES		
100-3390-531210	WATER/SEWERAGE		
100-3390-531230	ELECTRICITY		
100-3390-531231	STREET LIGHTS - CC		
100-3390-531232	STREET & TRAFFIC SIGNAL LIGHTS		
100-3390-531240	BOTTLED GAS		
100-3390-531600	SMALL EQUIPMENT		
100-3390-531703	OTHER SUPPLIES	100.00	
100-3390-541201	SITE IMPROVEMENTS		
100-3390-541300	BUILDINGS		
100-3390-542500	OTHER EQUIPMENT		
100-3390-571012	POLICE FIRING RANGE - JESUP		
TOTAL EXPENDITURE		350.00	300.00
Totals for dept 3390 - PUBLIC SAFETY		350.00	300.00
Dept 3391 - SEARCH/RESC & EMA RESCUE			
Expenditure			
100-3391-522201	EQUIPMENT REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-3391-522203	VEHICLE REPAIRS & MAINTENANCE	1,000.00	1,000.00
100-3391-523100	INSURANCE-PROPERTY, LIABILITY, TEC	7,500.00	100.00
100-3391-523501	TRAVEL	500.00	500.00
100-3391-523700	EDUCATION & TRAINING	20,000.00	20,000.00
100-3391-531230	ELECTRICITY	550.00	550.00
100-3391-531270	GASOLINE	1,000.00	1,000.00
100-3391-531400	BOOKS AND PERIODICALS		
100-3391-531600	SMALL EQUIPMENT	4,000.00	4,000.00
100-3391-531703	OTHER SUPPLIES	2,000.00	2,000.00
100-3391-542500	OTHER EQUIPMENT	20,000.00	20,000.00
TOTAL EXPENDITURE		61,550.00	54,150.00
Totals for dept 3391 - SEARCH/RESC & EMA RESCUE		61,550.00	54,150.00
Dept 3450 - PROBATION OFFICE			
Expenditure			
100-3450-511100	SALARIES-REGULAR		129,079.36
100-3450-511101	LONGEVITY PAY		72.00
100-3450-511300	SALARIES-OVERTIME		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3450 - PROBATION OFFICE			
Expenditure			
100-3450-512200	SOCIAL SECURITY-COUNTY SHARE		
100-3450-512300	FICA		10,017.78
100-3450-512400	RETIREMENT CONTRIBUTIONS		7,202.32
100-3450-512600	UNEMPLOYMENT INSURANCE		
100-3450-512700	WORKERS COMPENSATION		3,570.00
100-3450-521202	AUDITING		1,500.00
100-3450-521306	PROGRAMMING, SOFTWARE MAINTENANCE		6,600.00
100-3450-522201	EQUIPMENT REPAIRS & MAINTENANCE		2,500.00
100-3450-522320	RENTAL OF EQUIPMENT & VEHICLES		12,000.00
100-3450-523100	INSURANCE-PROPERTY, LIABILITY, ETC		2,095.00
100-3450-523201	TELEPHONE		900.00
100-3450-523203	INTERNET SERVICES		1,550.00
100-3450-523204	POSTAGE		575.00
100-3450-523300	ADVERTISING		100.00
100-3450-523400	PRINTING AND BINDING		500.00
100-3450-523501	TRAVEL		2,500.00
100-3450-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS		375.00
100-3450-523700	EDUCATION & TRAINING		
100-3450-523901	DRUG SCREENING		50.00
100-3450-523912	VARIOUS OTHER PURCHASED SERVICES		
100-3450-531101	OFFICE SUPPLIES		1,000.00
100-3450-531301	FOOD		
100-3450-531600	SMALL EQUIPMENT		500.00
100-3450-531703	OTHER SUPPLIES		2,000.00
100-3450-542300	FURNITURE AND FIXTURES		1,000.00
100-3450-542400	COMPUTERS		
100-3450-542500	OTHER EQUIPMENT		
100-3450-552500	INSURANCE PREMIUMS		
100-3450-552502	HEALTH INSURANCE CLAIMS		
100-3450-552503	CLERK OF COURT-FINES/FORFEITURES		86,400.00
100-3450-572018	VICTIM'S ASSISTANCE		21,600.00
TOTAL EXPENDITURE			293,686.46
Totals for dept 3450 - PROBATION OFFICE			293,686.46

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3530 - FIRE			
Expenditure			
100-3530-511100	SALARIES - REGULAR	230,288.24	281,876.10
100-3530-511101	LONGEVITY PAY	22.00	34.00
100-3530-512300	FICA	17,618.73	21,657.92
100-3530-512400	FIRE RETIREMENT CONTRIBUTIONS	4,417.06	15,571.06
100-3530-512401	FIRE PENSION FUND	18,000.00	15,000.00
100-3530-512700	WORKERS COMPENSATION	9,000.00	9,999.00
100-3530-512900	FIRE CALLS	50,000.00	50,000.00
100-3530-512901	UNIFORMS	16,200.00	18,000.00
100-3530-512903	FIRST RESPONDER PTSD PROGRAM		11,296.00
100-3530-521208	ARCHITECTS, ENGINEERS, CONSULTANTS	10,000.00	10,000.00
100-3530-521209	INVESTIGATIONS	3,000.00	3,000.00
100-3530-521301	TECHNICAL SERVICES		
100-3530-521306	PROGRAMMING, SOFTWARE & MAINTENANC	8,500.00	12,500.00
100-3530-522201	EQUIPMENT REPAIRS & MAINTENANCE	30,000.00	30,000.00
100-3530-522202	BUILDING REPAIRS & MAINTENANCE	36,220.00	35,000.00
100-3530-522203	VEHICLE REPAIRS & MAINTENANCE	67,000.00	87,000.00
100-3530-522320	RENTAL OF EQUIPMENT & VEHICLES	1,500.00	1,500.00
100-3530-523100	INSURANCE-PROPERTY, LIABILITY, ETC	54,300.00	58,171.00
100-3530-523201	TELEPHONE	1,200.00	3,000.00
100-3530-523202	PAGERS AND RADIOS	3,650.00	3,650.00
100-3530-523203	INTERNET SERVICES	3,000.00	8,000.00
100-3530-523204	POSTAGE	100.00	100.00
100-3530-523300	ADVERTISING	1,000.00	1,000.00
100-3530-523400	PRINTING AND BINDING	500.00	500.00
100-3530-523501	TRAVEL	3,000.00	3,000.00
100-3530-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	4,500.00	4,500.00
100-3530-523700	EDUCATION & TRAINING	2,500.00	2,500.00
100-3530-523851	TEMPORARY WORKERS		
100-3530-523901	DRUG SCREENING	1,500.00	1,500.00
100-3530-523905	VOLUNTEER FIREFIGHTERS-CANCER POLI	15,000.00	16,500.00
100-3530-523908	ACCIDENT CLAIMS	2,000.00	2,000.00
100-3530-523909	EXTERMINATING (PEST CONTROL)	350.00	350.00
100-3530-523911	VEHICLE TOWING	1,000.00	2,500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3530 - FIRE			
Expenditure			
100-3530-523912	VARIOUS OTHER PURCHASED SERVICES		
100-3530-531101	OFFICE SUPPLIES	1,500.00	1,500.00
100-3530-531210	WATER/SEWERAGE		
100-3530-531230	ELECTRICITY	15,000.00	15,000.00
100-3530-531240	BOTTLED GAS	1,500.00	2,000.00
100-3530-531270	GASOLINE	20,000.00	20,000.00
100-3530-531301	FOOD	2,500.00	2,500.00
100-3530-531400	BOOKS AND PERIODICALS	500.00	1,000.00
100-3530-531600	SMALL EQUIPMENT	104,796.00	1,500.00
100-3530-531703	OTHER SUPPLIES	9,450.00	9,450.00
100-3530-531706	DONATIONS		
100-3530-531707	MEDICAL SUPPLIES	1,000.00	1,000.00
100-3530-541201	SITE IMPROVEMENTS	1,000.00	1,000.00
100-3530-541300	BUILDINGS		
100-3530-542200	VEHICLES		
100-3530-542300	FURNITURE AND FIXTURES	5,000.00	2,500.00
100-3530-542400	COMPUTERS	1,500.00	1,500.00
100-3530-542500	OTHER EQUIPMENT	1,500.00	105,000.00
100-3530-542504	EQUIPMENT GRANTS		
100-3530-552500	INSURANCE PREMIUMS		
100-3530-552502	HEALTH INSURANCE CLAIMS		
100-3530-571002	FIRE PROTECTION-JESUP	425,000.00	425,000.00
100-3530-571003	FIRE PROTECTION-ODUM	9,000.00	9,000.00
100-3530-571004	FIRE PROTECTION-SCREVEN	11,737.00	11,737.00
TOTAL EXPENDITURE		1,206,349.03	1,319,392.08
Totals for dept 3530 - FIRE		1,206,349.03	1,319,392.08
Dept 3600 - EMS			
Expenditure			
100-3600-511100	SALARIES-REGULAR	1,122,354.19	1,561,268.44
100-3600-511101	LONGEVITY PAY	886.00	1,109.00
100-3600-511300	SALARIES-OVERTIME	275,000.00	569,387.50
100-3600-512200	SOCIAL SECURITY-COUNTY SHARE		
100-3600-512300	FICA	106,965.37	163,924.58
100-3600-512400	RETIREMENT CONTRIBUTIONS	71,523.30	112,605.38

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3600 - EMS			
Expenditure			
100-3600-512600	UNEMPLOYMENT INSURANCE		
100-3600-512700	WORKERS COMPENSATION	37,000.00	54,400.00
100-3600-512901	UNIFORMS	24,000.00	12,000.00
100-3600-512903	FIRST RESPONDER PTSD PROGRAM		11,000.00
100-3600-521201	LEGAL FEES		
100-3600-521202	AUDITING		
100-3600-521205	PHYSICIANS, MEDICAL DIRECTOR, ADVI	2,500.00	2,500.00
100-3600-521301	TECHNICAL SERVICES	81,000.00	81,000.00
100-3600-521306	PROGRAMMING, SOFTWARE MAINTENANCE	19,322.00	12,000.00
100-3600-522201	EQUIPMENT REPAIRS & MAINTENANCE	20,000.00	20,000.00
100-3600-522202	BUILDING REPAIRS & MAINTENANCE	7,500.00	60,500.00
100-3600-522203	VEHICLE REPAIRS & MAINTENANCE	40,000.00	30,000.00
100-3600-522310	RENTAL OF LAND & BUILDINGS		
100-3600-522320	RENTAL OF EQUIPMENT & VEHICLES	4,000.00	2,000.00
100-3600-523100	INSURANCE-PROPERTY, LIABILITY, ETC	28,000.00	32,713.00
100-3600-523201	TELEPHONE	12,400.00	14,407.00
100-3600-523202	PAGERS AND RADIOS		
100-3600-523203	INTERNET SERVICES	5,500.00	5,500.00
100-3600-523204	POSTAGE	500.00	500.00
100-3600-523300	ADVERTISING	250.00	250.00
100-3600-523400	PRINTING AND BINDING	250.00	250.00
100-3600-523501	TRAVEL	5,000.00	5,000.00
100-3600-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	4,000.00	4,000.00
100-3600-523611	BUSINESS LICENSE FEE		
100-3600-523615	MVR REPORT FEE		
100-3600-523700	EDUCATION & TRAINING	5,000.00	12,000.00
100-3600-523800	LICENSES-PROFESSIONAL PERSONNEL	1,200.00	1,200.00
100-3600-523851	TEMPORARY WORKERS		
100-3600-523901	DRUG SCREENING	800.00	800.00
100-3600-523908	ACCIDENT CLAIMS	2,500.00	
100-3600-523909	EXTERMINATING (PEST CONTROL)	600.00	1,140.00
100-3600-523911	VEHICLE TOWING	1,000.00	1,000.00
100-3600-523912	VARIOUS OTHER PURCHASED SERVICES	150.00	315.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3600 - EMS			
Expenditure			
100-3600-531101	OFFICE SUPPLIES	1,800.00	2,500.00
100-3600-531210	WATER/SEWERAGE	1,300.00	1,300.00
100-3600-531220	NATURAL GAS		4,000.00
100-3600-531230	ELECTRICITY	11,000.00	11,000.00
100-3600-531270	GASOLINE	55,000.00	55,000.00
100-3600-531301	FOOD	2,500.00	2,500.00
100-3600-531400	BOOKS AND PERIODICALS		1,084.00
100-3600-531600	SMALL EQUIPMENT	4,000.00	4,000.00
100-3600-531703	OTHER SUPPLIES	7,500.00	12,205.00
100-3600-531706	SEARCH & RESCUE DONATIONS		
100-3600-531707	MEDICAL SUPPLIES	50,000.00	100,000.00
100-3600-541300	BUILDINGS		
100-3600-542200	VEHICLES		
100-3600-542300	FURNITURE AND FIXTURES	3,000.00	3,750.00
100-3600-542400	COMPUTERS	8,000.00	1,500.00
100-3600-542500	OTHER EQUIPMENT	35,000.00	63,438.00
100-3600-542507	MISC. GRANTS	5,000.00	5,000.00
100-3600-542508	BIO TERRORISM EQUIPMENT GRANT		
100-3600-552500	INSURANCE PREMIUMS		
100-3600-552501	INSURANCE PREMIUMS-RETIREES		
100-3600-552502	HEALTH INSURANCE CLAIMS		
TOTAL EXPENDITURE		2,063,300.86	3,040,046.90
Totals for dept 3600 - EMS		2,063,300.86	3,040,046.90
Dept 3700 - CORONER			
Expenditure			
100-3700-511100	SALARIES-REGULAR	34,332.48	33,612.48
100-3700-512200	SOCIAL SECURITY-COUNTY SHARE		
100-3700-512300	FICA	2,626.43	2,626.43
100-3700-512700	WORKERS COMPENSATION	500.00	913.00
100-3700-512901	UNIFORMS	720.00	720.00
100-3700-521201	LEGAL FEES		
100-3700-521305	AUTOPSY		
100-3700-521306	PROGRAMMING, SOFTWARE MAINTENANCE	580.00	945.00
100-3700-522201	EQUIPMENT REPAIRS & MAINTENANCE	500.00	500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3700 - CORONER			
Expenditure			
100-3700-522202	BUILDING REPAIRS & MAINTENANCE		
100-3700-522203	VEHICLE REPAIRS & MAINTENANCE	1,500.00	1,500.00
100-3700-523100	INSURANCE-PROPERTY, LIABILITY, ETC	2,300.00	2,000.00
100-3700-523201	TELEPHONE	2,000.00	2,000.00
100-3700-523202	PAGERS AND RADIOS		
100-3700-523203	INTERNET SERVICES	750.00	750.00
100-3700-523204	POSTAGE	50.00	50.00
100-3700-523400	PRINTING AND BINDING		
100-3700-523501	TRAVEL	3,800.00	3,800.00
100-3700-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	450.00	450.00
100-3700-523615	MVR REPORT FEE		
100-3700-523700	EDUCATION & TRAINING	1,400.00	1,400.00
100-3700-523906	TRANSPORTS TO GBI CRIME LAB	6,000.00	6,000.00
100-3700-523908	ACCIDENT CLAIMS		
100-3700-531101	OFFICE SUPPLIES	200.00	200.00
100-3700-531270	GASOLINE	1,000.00	1,000.00
100-3700-531301	FOOD	250.00	
100-3700-531703	OTHER SUPPLIES	5,000.00	5,000.00
100-3700-542200	VEHICLES		
100-3700-542400	COMPUTERS		
100-3700-542500	OTHER EQUIPMENT		
100-3700-552500	INSURANCE PREMIUMS		
100-3700-552502	HEALTH INSURANCE CLAIMS		
TOTAL EXPENDITURE		63,958.91	63,466.91
Totals for dept 3700 - CORONER		63,958.91	63,466.91
Dept 3800 - E-911			
Expenditure			
100-3800-511100	SALARIES-REGULAR	590,671.47	601,875.07
100-3800-511101	LONGEVITY PAY	1,569.00	1,582.00
100-3800-511300	SALARIES-OVERTIME	100,000.00	141,829.25
100-3800-512200	SOCIAL SECURITY-COUNTY SHARE		
100-3800-512300	FICA	52,956.40	58,299.60
100-3800-512400	RETIREMENT CONTRIBUTIONS	43,335.51	45,822.47
100-3800-512600	UNEMPLOYMENT INSURANCE		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3800 - E-911			
Expenditure			
100-3800-512700	WORKERS COMPENSATION	2,800.00	2,200.00
100-3800-512901	UNIFORMS	16,800.00	16,800.00
100-3800-512903	FIRST RESPONDER PTSD PROGRAM		2,705.00
100-3800-521201	LEGAL FEES		
100-3800-521202	AUDITING		
100-3800-521205	PHYSICIANS, MEDICAL CARE		
100-3800-521208	ARCHITECTS, ENGINEERS, SURVEYORS		
100-3800-521301	TECHNICAL SERVICES		
100-3800-521306	PROGRAMMING, SOFTWARE MAINTENANCE	60,300.00	60,300.00
100-3800-522101	CARPET & OTHER CLEANING SERVICES		
100-3800-522201	EQUIPMENT REPAIRS & MAINTENANCE	10,000.00	10,000.00
100-3800-522202	BUILDING REPAIRS & MAINTENANCE	3,000.00	3,000.00
100-3800-522320	RENTAL OF EQUIPMENT & VEHICLES	4,300.00	4,300.00
100-3800-523100	INSURANCE-PROPERTY, LIABILITY, ETC	5,500.00	6,264.00
100-3800-523201	TELEPHONE	63,000.00	63,000.00
100-3800-523202	PAGERS AND RADIOS		700.00
100-3800-523203	INTERNET SERVICES	4,500.00	3,000.00
100-3800-523204	POSTAGE	50.00	50.00
100-3800-523300	ADVERTISING	200.00	200.00
100-3800-523400	PRINTING AND BINDING	100.00	100.00
100-3800-523501	TRAVEL	3,400.00	1,000.00
100-3800-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	1,500.00	1,500.00
100-3800-523615	MVR REPORT FEE		
100-3800-523700	EDUCATION & TRAINING	4,000.00	4,000.00
100-3800-523851	TEMPORARY WORKERS		
100-3800-523901	DRUG SCREENING/INJECTIONS	200.00	200.00
100-3800-523909	EXTERMINATING (PEST CONTROL)	450.00	450.00
100-3800-523912	VARIOUS OTHER PURCHASED SERVICES	450.00	450.00
100-3800-531101	OFFICE SUPPLIES	5,000.00	5,000.00
100-3800-531210	WATER, SEWERAGE	2,000.00	2,000.00
100-3800-531230	ELECTRICITY	25,000.00	25,000.00
100-3800-531270	GASOLINE	200.00	200.00
100-3800-531301	FOOD	500.00	500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3800 - E-911			
Expenditure			
100-3800-531400	BOOKS AND PERIODICALS		
100-3800-531600	SMALL EQUIPMENT	1,000.00	1,000.00
100-3800-531703	OTHER SUPPLIES	5,000.00	5,000.00
100-3800-541201	SITE IMPROVEMENTS		
100-3800-541300	BUILDINGS		
100-3800-542300	FURNITURE AND FIXTURES	1,500.00	1,500.00
100-3800-542400	COMPUTERS	1,000.00	1,000.00
100-3800-542500	OTHER EQUIPMENT	5,000.00	5,000.00
100-3800-552500	INSURANCE PREMIUMS		
100-3800-552501	INSURANCE PREMIUMS-RETIREES		
100-3800-552502	HEALTH INSURANCE CLAIMS		
100-3800-581201	PRINCIPAL-PRINTERS		
100-3800-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		1,015,282.38	1,075,827.39
Totals for dept 3800 - E-911		1,015,282.38	1,075,827.39
Dept 3910 - ANIMAL CONTROL			
Expenditure			
100-3910-511100	SALARIES-REGULAR	86,760.83	93,790.48
100-3910-511101	LONGEVITY PAY	45.00	117.00
100-3910-511300	SALARIES-OVERTIME		10,352.50
100-3910-512300	FICA	6,640.65	8,159.49
100-3910-512400	RETIREMENT CONTRIBUTIONS	4,774.32	6,890.08
100-3910-512700	WORKERS COMPENSATION	400.00	300.00
100-3910-512901	UNIFORMS	3,200.00	2,400.00
100-3910-521306	PROGRAMMING, SOFTWARE MAINTENANCE	3,000.00	3,500.00
100-3910-522201	EQUIPMENT REPAIRS & MAINTENANCE		
100-3910-522202	BUILDING REPAIRS & MAINTENANCE	3,000.00	3,000.00
100-3910-522203	VEHICLE REPAIRS & MAINTENANCE	4,000.00	4,000.00
100-3910-523100	INSURANCE-PROPERTY, LIABILITY, ETC	2,000.00	2,000.00
100-3910-523201	TELEPHONE	1,500.00	2,000.00
100-3910-523203	INTERNET SERVICES	750.00	500.00
100-3910-523300	ADVERTISING		30.00
100-3910-523901	DRUG SCREENING	50.00	100.00
100-3910-523908	ACCIDENT CLAIMS		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3910 - ANIMAL CONTROL			
Expenditure			
100-3910-523911	VEHICLE TOWING		
100-3910-531101	OFFICE SUPPLIES	300.00	700.00
100-3910-531270	GASOLINE	10,000.00	10,000.00
100-3910-531600	SMALL EQUIPMENT	1,000.00	1,000.00
100-3910-531700	POUND SUPPLIES	4,500.00	10,000.00
100-3910-531703	OTHER SUPPLIES	3,000.00	3,000.00
100-3910-542200	VEHICLES		
100-3910-542400	COMPUTERS	2,000.00	2,000.00
100-3910-542500	OTHER EQUIPMENT	11,500.00	11,500.00
100-3910-542501	ANIMAL CONTROL GRANT		
100-3910-552500	INSURANCE PREMIUMS		
100-3910-552502	HEALTH INSURANCE CLAIMS		
100-3910-571005	ANIMAL CONTROL- CITY	27,597.00	28,424.00
TOTAL EXPENDITURE		176,017.80	203,763.55
Totals for dept 3910 - ANIMAL CONTROL		176,017.80	203,763.55
Dept 3920 - EMA			
Expenditure			
100-3920-511100	SALARIES-REGULAR	85,465.40	83,922.99
100-3920-511101	LONGEVITY PAY	135.00	147.00
100-3920-512200	SOCIAL SECURITY-COUNTY SHARE		
100-3920-512300	FICA	6,548.43	6,569.05
100-3920-512400	RETIREMENT CONTRIBUTIONS	5,395.03	5,152.20
100-3920-512600	UNEMPLOYMENT INSURANCE		
100-3920-512700	WORKERS COMPENSATION	2,000.00	2,350.00
100-3920-512901	UNIFORMS	1,200.00	1,200.00
100-3920-512903	FIRST RESPONDER PTSD PROGRAM		260.00
100-3920-521201	LEGAL FEES		
100-3920-521202	AUDITING		
100-3920-521208	ARCHITECTS, ENGINEERS, SURVEYORS		
100-3920-521301	TECHNICAL SERVICES		
100-3920-521306	PROGRAMMING, SOFTWARE MAINTENANCE	5,000.00	5,000.00
100-3920-521307	EMERGENCY NOTIFICATIONS	9,500.00	9,500.00
100-3920-522201	EQUIPMENT REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-3920-522202	BUILDING REPAIRS & MAINTENANCE	5,000.00	5,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3920 - EMA			
Expenditure			
100-3920-522203	VEHICLE REPAIRS & MAINTENANCE	2,000.00	2,000.00
100-3920-522310	RENTAL OF LAND & BUILDINGS		
100-3920-522320	RENTAL OF EQUIPMENT & VEHICLES	2,200.00	2,000.00
100-3920-523100	INSURANCE-PROPERTY, LIABILITY, ETC	3,000.00	2,300.00
100-3920-523201	TELEPHONE	4,000.00	4,000.00
100-3920-523202	PAGERS AND RADIOS	2,000.00	
100-3920-523203	INTERNET SERVICES	3,500.00	3,500.00
100-3920-523204	POSTAGE	25.00	25.00
100-3920-523205	CRISIS COMMUNICATION SYSTEM		
100-3920-523300	ADVERTISING		
100-3920-523400	PRINTING AND BINDING	100.00	100.00
100-3920-523501	TRAVEL	4,000.00	4,000.00
100-3920-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	200.00	515.00
100-3920-523611	FCC LICENSE FEE		
100-3920-523615	MVR REPORT FEE		
100-3920-523700	EDUCATION & TRAINING	1,500.00	1,500.00
100-3920-523701	COMMUNITY EMERG. RESPONSE TEAM	2,000.00	1,000.00
100-3920-523851	TEMPORARY WORKERS		
100-3920-523901	DRUG SCREENING/INJECTIONS		
100-3920-523911	VEHICLE TOWING		
100-3920-523912	VARIOUS OTHER PURCHASED SERVICES		
100-3920-531101	OFFICE SUPPLIES	500.00	750.00
100-3920-531270	GASOLINE	5,000.00	4,500.00
100-3920-531301	FOOD	1,500.00	1,500.00
100-3920-531400	BOOKS AND PERIODICALS	250.00	250.00
100-3920-531600	SMALL EQUIPMENT	4,000.00	4,000.00
100-3920-531703	OTHER SUPPLIES	750.00	750.00
100-3920-541300	BUILDINGS		24,000.00
100-3920-542100	MACHINERY		
100-3920-542200	VEHICLES		55,000.00
100-3920-542300	FURNITURE AND FIXTURES	2,000.00	1,000.00
100-3920-542400	COMPUTERS	8,000.00	4,000.00
100-3920-542500	OTHER EQUIPMENT	1,500.00	1,500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 3920 - EMA			
Expenditure			
100-3920-542506	EMA HAZARD MITIGATION EQ.GR.EXP.		
100-3920-542507	EMA EQUIP. GRANT EXP.		
100-3920-542508	EMA HOMELAND SECURITY GRANT-DAC GI		
100-3920-542509	LAG-FIRE DEPT. EQUIP. EXP.		
100-3920-542510	LAG-VOL. FIRE IMPR. GRANT		
100-3920-552500	INSURANCE PREMIUMS		
100-3920-552502	HEALTH INSURANCE CLAIMS		
100-3920-572016	EMA HAZARD MITIGATION OPR.GR.EXP.		
100-3920-573010	EMA LEOP OPR. GRANT EXP.		
100-3920-581200	PRINCIPAL - CAPITAL LEASE		
100-3920-582200	INTEREST - CAPITAL LEASE		
TOTAL EXPENDITURE		173,268.86	242,291.24
Totals for dept 3920 - EMA		173,268.86	242,291.24
Dept 4200 - ROAD DEPARTMENT			
Expenditure			
100-4200-511100	SALARIES-REGULAR	1,728,717.85	1,694,867.13
100-4200-511101	LONGEVITY PAY	7,194.00	7,129.00
100-4200-511300	SALARIES-OVERTIME	40,900.00	134,582.50
100-4200-512200	SOCIAL SECURITY-COUNTY SHARE		
100-4200-512300	FICA	135,926.11	140,603.84
100-4200-512400	RETIREMENT CONTRIBUTIONS	115,449.53	115,462.14
100-4200-512600	UNEMPLOYMENT INSURANCE		
100-4200-512700	WORKERS COMPENSATION	79,500.00	98,500.00
100-4200-512901	UNIFORMS	27,000.00	28,000.00
100-4200-521201	LEGAL FEES		
100-4200-521202	AUDITING		
100-4200-521208	ARCHITECTS, ENGINEERS, SURVEYORS	3,000.00	3,000.00
100-4200-521209	CONSULTANTS, INVESTIGATORS		
100-4200-521301	TECHNICAL SERVICES		
100-4200-521306	PROGRAMMING, SOFTWARE MAINTENANCE	950.00	950.00
100-4200-521308	APPRAISERS		
100-4200-522001	PURCHASED PROPERTY SERVICES		
100-4200-522201	EQUIPMENT REPAIRS & MAINTENANCE	431,200.00	431,200.00
100-4200-522202	BUILDING REPAIRS & MAINTENANCE	2,500.00	2,500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 4200 - ROAD DEPARTMENT			
Expenditure			
100-4200-522203	VEHICLE REPAIRS & MAINTENANCE	160,000.00	160,000.00
100-4200-522310	RENTAL OF LAND & BUILDINGS		
100-4200-522320	RENTAL OF EQUIPMENT & VEHICLES	2,900.00	2,900.00
100-4200-523100	INSURANCE-PROPERTY, LIABILITY, ETC	116,800.00	107,000.00
100-4200-523201	TELEPHONE	4,000.00	4,000.00
100-4200-523202	PAGERS AND RADIOS	1,000.00	1,000.00
100-4200-523203	INTERNET SERVICES	1,300.00	1,450.00
100-4200-523204	POSTAGE	50.00	50.00
100-4200-523300	ADVERTISING	400.00	400.00
100-4200-523400	PRINTING AND BINDING	380.00	500.00
100-4200-523501	TRAVEL	250.00	250.00
100-4200-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	1,535.00	2,100.00
100-4200-523610	RECORDING FEES		
100-4200-523613	WETLAND MITIGATION, LAND DISTURBAN		
100-4200-523615	MVR REPORT FEE		
100-4200-523700	EDUCATION & TRAINING	2,500.00	2,500.00
100-4200-523800	LICENSES-PROFESSIONAL PERSONNEL		
100-4200-523851	TEMPORARY WORKERS		
100-4200-523856	PRISON LABOR	98,800.00	128,300.00
100-4200-523901	DRUG SCREENING/INJECTIONS	550.00	550.00
100-4200-523908	ACCIDENT CLAIMS	6,000.00	6,000.00
100-4200-523909	EXTERMINATING (PEST CONTROL)	750.00	830.00
100-4200-523911	VEHICLE TOWING	2,700.00	2,700.00
100-4200-523912	VARIOUS OTHER PURCHASED SERVICES	1,000.00	1,000.00
100-4200-531101	OFFICE SUPPLIES	1,000.00	1,000.00
100-4200-531220	NATURAL GAS	1,000.00	1,600.00
100-4200-531230	ELECTRICITY	10,000.00	11,000.00
100-4200-531240	BOTTLED GAS	100.00	100.00
100-4200-531270	GASOLINE	508,980.00	389,200.00
100-4200-531301	FOOD	500.00	600.00
100-4200-531400	BOOKS AND PERIODICALS		
100-4200-531600	SMALL EQUIPMENT	2,950.00	3,000.00
100-4200-531703	OTHER SUPPLIES	39,200.00	40,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 4200 - ROAD DEPARTMENT			
Expenditure			
100-4200-531706	ASPHALT,COLD MIX,CEMENT	20,000.00	22,000.00
100-4200-541100	SITES		
100-4200-541201	SITE IMPROVEMENTS		
100-4200-541300	BUILDINGS		
100-4200-541401	RIGHT OF WAY		
100-4200-541402	ROAD CONSTRUCTION CONTRACTS		
100-4200-541403	CULVERTS	165,000.00	165,000.00
100-4200-541404	BRIDGES		
100-4200-541405	OFF SYSTEM SAFETY PILOT PROGRAM		
100-4200-542100	MACHINERY		
100-4200-542200	VEHICLES		60,000.00
100-4200-542300	FURNITURE AND FIXTURES	500.00	600.00
100-4200-542400	COMPUTERS	1,800.00	1,800.00
100-4200-542500	OTHER EQUIPMENT	7,500.00	507,500.00
100-4200-552500	INSURANCE PREMIUMS		
100-4200-552501	INSURANCE PREMIUMS-RETIREES		
100-4200-552502	HEALTH INSURANCE CLAIMS		
100-4200-571010	WAYNE CO.BD OF EDUCATION PAVING GI		
100-4200-581200	PRINCIPAL - CAPITAL LEASE		
100-4200-582200	INTEREST - CAPITAL LEASE		
TOTAL EXPENDITURE		3,731,782.49	4,281,724.61
Totals for dept 4200 - ROAD DEPARTMENT		3,731,782.49	4,281,724.61
Dept 4221 - PAVED ROADS			
Expenditure			
100-4221-522203	VEHICLE REPAIRS & MAINTENANCE		
TOTAL EXPENDITURE			
Totals for dept 4221 - PAVED ROADS			
Dept 4222 - UNPAVED ROADS			
Expenditure			
100-4222-522203	VEHICLE REPAIRS & MAINTENANCE		
TOTAL EXPENDITURE			
Totals for dept 4222 - UNPAVED ROADS			
Dept 4260 - STREET LIGHTS			
Expenditure			
100-4260-531231	STREET LIGHTS - CC	4,000.00	7,000.00
100-4260-531232	STREET & TRAFFIC SIGNAL LIGHTS	8,500.00	8,500.00
TOTAL EXPENDITURE		12,500.00	15,500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 4260 - STREET LIGHTS			
Totals for dept 4260 - STREET LIGHTS		12,500.00	15,500.00
Dept 4520 - SOLID WASTE COLLECTION/INERT LANDFILL			
Expenditure			
100-4520-511100	SALARIES-REGULAR	12,480.00	12,480.00
100-4520-512300	FICA	954.72	954.72
100-4520-512700	WORKERS COMPENSATION	775.00	775.00
100-4520-521201	LEGAL FEES		
100-4520-521208	ARCHITECTS, ENGINEERS, SURVEYORS	9,000.00	9,000.00
100-4520-522111	WASTE COLLECTION FEES	1,250,000.00	1,387,700.00
100-4520-522201	EQUIPMENT REPAIRS & MAINTENANCE		
100-4520-522202	BUILDING REPAIRS & MAINTENANCE		100.00
100-4520-523100	INSURANCE-PROPERTY, LIABILITY, ETC	150.00	125.00
100-4520-523204	POSTAGE	150.00	150.00
100-4520-523300	ADVERTISING		50.00
100-4520-523400	PRINTING AND BINDING		400.00
100-4520-531101	OFFICE SUPPLIES		250.00
100-4520-531230	ELECTRICITY	3,000.00	3,000.00
100-4520-531703	OTHER SUPPLIES	100.00	250.00
100-4520-541300	BUILDINGS		15,000.00
TOTAL EXPENDITURE		1,276,609.72	1,430,234.72
Totals for dept 4520 - SOLID WASTE COLLECTION/INERT I		1,276,609.72	1,430,234.72
Dept 4530 - SOLID WASTE DISPOSAL			
Expenditure			
100-4530-521201	LEGAL FEES		
100-4530-522112	TIPPING FEES	4,000.00	4,000.00
100-4530-522113	GEORGIA EPD HOST FEE	7,000.00	8,000.00
100-4530-523300	ADVERTISING		
100-4530-541400	LANDFILL CONSTRUCTION		
TOTAL EXPENDITURE		11,000.00	12,000.00
Totals for dept 4530 - SOLID WASTE DISPOSAL		11,000.00	12,000.00
Dept 4550 - RECYCLABLES OPERATIONS			
Expenditure			
100-4550-542500	OTHER EQUIPMENT		
100-4550-571006	SCRAP TIRE REMOVAL	4,000.00	2,000.00
TOTAL EXPENDITURE		4,000.00	2,000.00
Totals for dept 4550 - RECYCLABLES OPERATIONS		4,000.00	2,000.00
Dept 4560 - CLOSURE AND POST CLOSURE			
Expenditure			
100-4560-521201	LEGAL FEES		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 4560 - CLOSURE AND POST CLOSURE			
Expenditure			
100-4560-521202	AUDITING		
100-4560-521208	ARCHITECTS, ENGINEERS, SURVEYORS	50,000.00	50,000.00
100-4560-522001	PURCHASED PROPERTY SERVICES		
100-4560-523912	VARIOUS OTHER PURCHASED SERVICES		
100-4560-531230	ELECTRICITY		
100-4560-531703	OTHER SUPPLIES		
100-4560-541201	SITE IMPROVEMENTS		
100-4560-571010	STATE SUPERFUND FEE		
TOTAL EXPENDITURE		50,000.00	50,000.00
Totals for dept 4560 - CLOSURE AND POST CLOSURE		50,000.00	50,000.00
Dept 4580 - Solid Waste Education Brd			
Expenditure			
100-4580-521201	LEGAL FEES		
100-4580-523300	ADVERTISING		
100-4580-523400	PRINTING AND BINDING		
100-4580-523501	TRAVEL		
100-4580-523700	EDUCATION & TRAINING		
100-4580-523901	REPORTING		
100-4580-531301	FOOD		
100-4580-531703	S.W.		
TOTAL EXPENDITURE			
Totals for dept 4580 - Solid Waste Education Brd			
Dept 4900 - MAINTENANCE SHOP			
Expenditure			
100-4900-511100	SALARIES-REGULAR	425,917.68	450,778.21
100-4900-511101	LONGEVITY PAY	1,284.00	1,402.00
100-4900-511300	SALARIES-OVERTIME	400.00	5,072.73
100-4900-512200	SOCIAL SECURITY-COUNTY SHARE		
100-4900-512300	FICA	32,711.53	35,062.47
100-4900-512400	RETIREMENT CONTRIBUTIONS	27,754.19	29,764.12
100-4900-512600	UNEMPLOYMENT INSURANCE		
100-4900-512700	WORKERS COMPENSATION	5,900.00	8,331.00
100-4900-512901	UNIFORMS	8,000.00	9,100.00
100-4900-521201	LEGAL FEES		
100-4900-521202	AUDITING		
100-4900-521208	ARCHITECTS, ENGINEERS, SURVEYORS		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 4900 - MAINTENANCE SHOP			
Expenditure			
100-4900-521301	TECHNICAL SERVICES	500.00	500.00
100-4900-521306	PROGRAMMING, SOFTWARE MAINTENANCE	8,000.00	10,500.00
100-4900-522201	EQUIPMENT REPAIRS & MAINTENANCE	6,500.00	6,500.00
100-4900-522202	BUILDING REPAIRS & MAINTENANCE	11,000.00	11,000.00
100-4900-522203	VEHICLE REPAIRS & MAINTENANCE	5,000.00	5,000.00
100-4900-522205	COUNTY FUEL SYSTEM REP. & MAINT.	3,000.00	5,000.00
100-4900-522310	RENTAL OF LAND & BUILDINGS		
100-4900-522320	RENTAL OF EQUIPMENT & VEHICLES		
100-4900-523100	INSURANCE-PROPERTY, LIABILITY, ETC	12,300.00	15,069.00
100-4900-523201	TELEPHONE	3,800.00	3,000.00
100-4900-523202	PAGERS AND RADIOS		
100-4900-523203	INTERNET SERVICES	1,600.00	1,600.00
100-4900-523204	POSTAGE	100.00	100.00
100-4900-523300	ADVERTISING	50.00	50.00
100-4900-523400	PRINTING AND BINDING		
100-4900-523501	TRAVEL	1,000.00	1,000.00
100-4900-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	1,000.00	1,000.00
100-4900-523615	MVR REPORT FEE		
100-4900-523700	EDUCATION & TRAINING	3,500.00	3,500.00
100-4900-523800	LICENSES-PROFESSIONAL PERSONNEL		
100-4900-523851	TEMPORARY WORKERS		
100-4900-523901	DRUG SCREENING	310.00	310.00
100-4900-523908	ACCIDENT CLAIMS		
100-4900-523909	EXTERMINATING (PEST CONTROL)	450.00	450.00
100-4900-523911	VEHICLE TOWING		200.00
100-4900-523912	VARIOUS OTHER PURCHASED SERVICES		
100-4900-531101	OFFICE SUPPLIES	800.00	800.00
100-4900-531220	NATURAL GAS	10,000.00	16,000.00
100-4900-531230	ELECTRICITY	6,000.00	6,000.00
100-4900-531240	BOTTLED GAS		
100-4900-531270	GASOLINE	13,000.00	13,000.00
100-4900-531271	GASOLINE FOR COUNTY FUEL SYSTEM		
100-4900-531301	FOOD	400.00	400.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 4900 - MAINTENANCE SHOP			
Expenditure			
100-4900-531400	BOOKS AND PERIODICALS		
100-4900-531600	SMALL EQUIPMENT	6,000.00	6,000.00
100-4900-531703	OTHER SUPPLIES	7,000.00	7,000.00
100-4900-541100	SITES		
100-4900-541201	SITE IMPROVEMENTS		
100-4900-541300	BUILDINGS		
100-4900-542100	MACHINERY		
100-4900-542200	VEHICLES		
100-4900-542300	FURNITURE AND FIXTURES		
100-4900-542400	COMPUTERS	1,500.00	1,500.00
100-4900-542500	OTHER EQUIPMENT	12,000.00	24,000.00
100-4900-552500	INSURANCE PREMIUMS		
100-4900-552502	HEALTH INSURANCE CLAIMS		
100-4900-571000	CITY OF JESUP FUEL	300,000.00	300,000.00
100-4900-571001	WMH FUEL	8,000.00	8,000.00
TOTAL EXPENDITURE		924,777.40	986,989.53
Totals for dept 4900 - MAINTENANCE SHOP		924,777.40	986,989.53
Dept 5110 - PUB HLTH ADM- DEPT/SALARY			
Expenditure			
100-5110-511100	SALARIES-REGULAR		
100-5110-511300	SALARIES-OVERTIME		
100-5110-512200	SOCIAL SECURITY-COUNTY SHARE		
100-5110-512300	FICA		
100-5110-512600	UNEMPLOYMENT INSURANCE		
100-5110-512700	WORKERS COMPENSATION		
100-5110-521201	LEGAL FEES		
100-5110-523100	INSURANCE-PROPERTY, LIABILITY, ET(		
100-5110-542500	OTHER EQUIPMENT (DEFIBRILLATORS)		
100-5110-571000	WAYNE MEMORIAL HOSPITAL		
100-5110-572010	PINELAND MH/MR GRANT	5,000.00	4,300.00
100-5110-572011	CAREGIVERS RESOURCES		
100-5110-572017	HEALTH DEPARTMENT	100,000.00	98,925.00
100-5110-584150	ISSUANCE COST-G O BONDS		
100-5110-584160	ISSUANCE COSTS-SALES TAX BONDS		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 5110 - PUB HLTH ADM- DEPT/SALARY			
Expenditure			
TOTAL EXPENDITURE		105,000.00	103,225.00
Totals for dept 5110 - PUB HLTH ADM- DEPT/SALARY		105,000.00	103,225.00
Dept 5160 - WAYNE SERVICE CENTER			
Expenditure			
100-5160-521301	TECHNICAL SERVICES		
100-5160-522202	BUILDING REPAIRS & MAINTENANCE	10,000.00	8,000.00
100-5160-522203	VEHICLE REPAIRS & MAINTENANCE		
100-5160-523100	INSURANCE-PROPERTY, LIABILITY, ETC	5,000.00	6,591.00
100-5160-531703	OTHER SUPPLIES	450.00	300.00
100-5160-541201	SITE IMPROVEMENTS		
100-5160-541300	BUILDINGS		
100-5160-542300	FURNITURE AND FIXTURES		
100-5160-542500	OTHER EQUIPMENT		
TOTAL EXPENDITURE		15,450.00	14,891.00
Totals for dept 5160 - WAYNE SERVICE CENTER		15,450.00	14,891.00
Dept 5195 - BLDGS & PLANT-DIVERSITY-PINELAND-HEALTH			
Expenditure			
100-5195-522200	DIVERSITY HEALTH BLDG & REPAIRS	1,000.00	1,000.00
100-5195-522202	HEALTH DEPT. BLDG. REPAIRS & MAINT	6,000.00	3,000.00
100-5195-522203	PINELAND BLDG REPAIRS & MAINTENANC	1,500.00	1,500.00
100-5195-523100	INSURANCE-PROPERTY, LIABILITY, ETC	4,500.00	7,175.00
100-5195-531703	OTHER SUPPLIES		
100-5195-541201	SITE IMPROVEMENTS		
TOTAL EXPENDITURE		13,000.00	12,675.00
Totals for dept 5195 - BLDGS & PLANT-DIVERSITY-PINELA		13,000.00	12,675.00
Dept 5440 - INTERGOV WELFARE PYMNTS			
Expenditure			
100-5440-572006	WELFARE DEPARTMENT GRANT	10,000.00	10,000.00
TOTAL EXPENDITURE		10,000.00	10,000.00
Totals for dept 5440 - INTERGOV WELFARE PYMNTS		10,000.00	10,000.00
Dept 5452 - OTHER VENDOR PAYMENTS			
Expenditure			
100-5452-523912	VARIOUS OTHER PURCHASED SERVICES		
100-5452-573008	PAUPER BURIALS	600.00	600.00
100-5452-573009	FOOD STAMP TRANSACTIONS		
TOTAL EXPENDITURE		600.00	600.00
Totals for dept 5452 - OTHER VENDOR PAYMENTS		600.00	600.00
Dept 5460 - BLDGS AND PLANT (DFCS)			
Expenditure			
100-5460-522202	BUILDING REPAIRS & MAINTENANCE	5,000.00	5,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 5460 - BLDGS AND PLANT (DFCS)			
Expenditure			
100-5460-522310	RENTAL OF LAND & BUILDINGS		
100-5460-523100	INSURANCE-PROPERTY, LIABILITY, ETC	6,000.00	8,300.00
100-5460-523909	EXTERMINATING (PEST CONTROL)		425.00
100-5460-531703	OTHER SUPPLIES	600.00	600.00
100-5460-541300	BUILDINGS		
TOTAL EXPENDITURE		11,600.00	14,325.00
Totals for dept 5460 - BLDGS AND PLANT (DFCS)		11,600.00	14,325.00
Dept 5521 - ACTION PACT			
Expenditure			
100-5521-522202	BUILDING REPAIRS & MAINTENANCE	1,000.00	500.00
100-5521-523911	VEHICLE TOWING		
100-5521-531270	GASOLINE	2,000.00	2,000.00
100-5521-542200	VEHICLES		
100-5521-542500	OTHER EQUIPMENT		
TOTAL EXPENDITURE		3,000.00	2,500.00
Totals for dept 5521 - ACTION PACT		3,000.00	2,500.00
Dept 5530 - COMMUNITY CENTERS			
Expenditure			
100-5530-522202	BUILDING REPAIRS & MAINTENANCE	10,000.00	10,000.00
100-5530-523100	INSURANCE-PROPERTY, LIABILITY, ETC	2,883.00	3,915.00
100-5530-523203	INTERNET SERVICES	675.00	675.00
100-5530-523909	EXTERMINATING (PEST CONTROL)	1,000.00	700.00
100-5530-523912	VARIOUS OTHER PURCHASED SERVICES		
100-5530-531210	WATER/SEWERAGE	550.00	450.00
100-5530-531220	NATURAL GAS	650.00	700.00
100-5530-531230	ELECTRICITY	12,000.00	12,500.00
100-5530-531240	BOTTLED GAS		
100-5530-531600	SMALL EQUIPMENT	1,000.00	1,000.00
100-5530-531703	OTHER SUPPLIES	11,000.00	11,000.00
100-5530-541201	SITE IMPROVEMENTS	1,000.00	2,000.00
100-5530-542300	FURNITURE AND FIXTURES		
100-5530-542500	OTHER EQUIPMENT		
TOTAL EXPENDITURE		40,758.00	42,940.00
Totals for dept 5530 - COMMUNITY CENTERS		40,758.00	42,940.00
Dept 5540 - TRANSPORTATION SERVICES			
Expenditure			
100-5540-511100	SALARIES-REGULAR	296,758.03	345,227.74

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 5540 - TRANSPORTATION SERVICES			
Expenditure			
100-5540-511101	LONGEVITY PAY	363.00	399.00
100-5540-511300	SALARIES-OVERTIME	15,000.00	5,000.00
100-5540-512200	SOCIAL SECURITY-COUNTY SHARE		
100-5540-512300	FICA	23,877.26	26,822.95
100-5540-512400	RETIREMENT CONTRIBUTIONS	6,596.10	6,408.87
100-5540-512600	UNEMPLOYMENT INSURANCE		
100-5540-512700	WORKERS COMPENSATION	8,300.00	9,435.00
100-5540-512901	UNIFORMS	1,000.00	1,500.00
100-5540-521201	LEGAL FEES		
100-5540-521202	AUDITING		
100-5540-521306	PROGRAMMING, SOFTWARE MAINTENANCE	1,000.00	500.00
100-5540-522201	EQUIPMENT REPAIRS & MAINTENANCE	500.00	1,500.00
100-5540-522202	BUILDING REPAIRS & MAINTENANCE	2,000.00	500.00
100-5540-522203	VEHICLE REPAIRS & MAINTENANCE	4,000.00	5,000.00
100-5540-522204	TIRE & TUBES	9,000.00	9,000.00
100-5540-522205	AUTO PARTS/VEHICLE SUPPLIES	11,000.00	12,960.00
100-5540-522320	RENTAL OF EQUIPMENT & VEHICLES		525.00
100-5540-523100	INSURANCE-PROPERTY, LIABILITY, ETC	26,300.00	28,679.00
100-5540-523201	TELEPHONE	16,000.00	16,000.00
100-5540-523202	PAGERS AND RADIOS		
100-5540-523203	INTERNET SERVICES	4,000.00	4,000.00
100-5540-523204	POSTAGE	100.00	100.00
100-5540-523300	ADVERTISING	150.00	150.00
100-5540-523501	TRAVEL	3,000.00	3,000.00
100-5540-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	200.00	200.00
100-5540-523615	MVR REPORT FEE		
100-5540-523700	EDUCATION & TRAINING	1,000.00	1,000.00
100-5540-523901	DRUG SCREENING	1,000.00	1,500.00
100-5540-523908	ACCIDENT CLAIMS	5,000.00	5,000.00
100-5540-523909	PEST CONTROL	450.00	450.00
100-5540-523911	VEHICLE TOWING	800.00	500.00
100-5540-523912	VARIOUS OTHER PURCHASED SERVICES	200.00	500.00
100-5540-531101	OFFICE SUPPLIES	3,000.00	3,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 5540 - TRANSPORTATION SERVICES			
Expenditure			
100-5540-531210	WATER/SEWERAGE	1,700.00	
100-5540-531230	ELECTRICITY	4,500.00	4,500.00
100-5540-531270	GASOLINE & OIL	200,000.00	125,000.00
100-5540-531301	FOOD	800.00	800.00
100-5540-531600	SMALL EQUIPMENT	2,000.00	2,000.00
100-5540-531703	OTHER SUPPLIES	2,000.00	3,000.00
100-5540-541201	SITE IMPROVEMENTS	900.00	
100-5540-541300	BUILDINGS	60,000.00	
100-5540-542200	VEHICLES		
100-5540-542300	FURNITURE AND FIXTURES	950.00	6,000.00
100-5540-542400	COMPUTERS		
100-5540-542500	OTHER EQUIPMENT	5,000.00	3,000.00
100-5540-542700	TRANSIT BUSES	30,000.00	27,120.00
100-5540-552500	INSURANCE PREMIUMS		
100-5540-552502	HEALTH INSURANCE CLAIMS		
100-5540-572016	TRANSIT TRUST FUND FY24		
100-5540-572017	TRANSIT TRUST FUND FY25		
TOTAL EXPENDITURE		748,444.39	660,277.56
Totals for dept 5540 - TRANSPORTATION SERVICES		748,444.39	660,277.56
Dept 6100 - PARKS/RECREATION			
Expenditure			
100-6100-511100	SALARIES-REGULAR	380,276.80	423,392.37
100-6100-511101	LONGEVITY PAY	953.00	829.00
100-6100-511300	SALARIES-OVERTIME	15,000.00	9,317.25
100-6100-512200	SOCIAL SECURITY-COUNTY SHARE		
100-6100-512300	FICA	30,311.58	33,165.70
100-6100-512400	RETIREMENT CONTRIBUTIONS	23,115.85	22,789.88
100-6100-512600	UNEMPLOYMENT INSURANCE		
100-6100-512700	WORKERS COMPENSATION	13,500.00	14,215.00
100-6100-512901	UNIFORMS		
100-6100-521201	LEGAL FEES		
100-6100-521202	AUDITING		
100-6100-521208	ARCHITECTS, ENGINEERS, SURVEYORS		
100-6100-521209	CONSULTANTS, INVESTIGATORS		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 6100 - PARKS/RECREATION			
Expenditure			
100-6100-521301	TECHNICAL SERVICES	600.00	800.00
100-6100-521306	PROGRAMMING, SOFTWARE MAINTENANCE	1,000.00	600.00
100-6100-522140	FIELD/LAWN CARE	75,000.00	70,000.00
100-6100-522201	EQUIPMENT REPAIRS & MAINTENANCE	45,000.00	50,000.00
100-6100-522202	BUILDING REPAIRS & MAINTENANCE	10,000.00	10,000.00
100-6100-522203	VEHICLE REPAIRS & MAINTENANCE	10,000.00	10,000.00
100-6100-522310	RENTAL OF LAND & BUILDINGS		
100-6100-522320	RENTAL OF EQUIPMENT & VEHICLES	20,000.00	15,000.00
100-6100-523100	INSURANCE-PROPERTY, LIABILITY, ETC	22,000.00	27,924.00
100-6100-523201	TELEPHONE	7,000.00	6,000.00
100-6100-523202	PAGERS AND RADIOS		
100-6100-523203	INTERNET SERVICES	10,000.00	9,000.00
100-6100-523204	POSTAGE	900.00	950.00
100-6100-523300	ADVERTISING	100.00	100.00
100-6100-523400	PRINTING AND BINDING	200.00	200.00
100-6100-523501	TRAVEL	1,000.00	2,500.00
100-6100-523504	TEAM TRAVEL	45,000.00	45,000.00
100-6100-523505	DIRECTOR'S TRAVEL		
100-6100-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	1,500.00	1,500.00
100-6100-523608	TELECHECK/CLOVER FEES	4,000.00	5,100.00
100-6100-523613	WETLAND MITIGATION, LAND DISTURBAN		
100-6100-523614	TEAM ENTRY FEES	25,000.00	25,000.00
100-6100-523615	MVR REPORT FEE		
100-6100-523700	EDUCATION & TRAINING	500.00	500.00
100-6100-523856	PRISON LABOR		
100-6100-523858	UMPIRES & OTHER REC. OFFICIALS	65,000.00	65,000.00
100-6100-523901	DRUG SCREENING	100.00	100.00
100-6100-523908	ACCIDENT CLAIMS	1,000.00	1,000.00
100-6100-523909	EXTERMINATING (PEST CONTROL)	3,000.00	3,000.00
100-6100-523911	VEHICLE TOWING		
100-6100-523912	VARIOUS OTHER PURCHASED SERVICES	500.00	1,000.00
100-6100-523913	TIMBER		
100-6100-531101	OFFICE SUPPLIES	1,500.00	1,500.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 6100 - PARKS/RECREATION			
Expenditure			
100-6100-531210	WATER/SEWERAGE	14,000.00	14,000.00
100-6100-531220	NATURAL GAS		
100-6100-531230	ELECTRICITY	115,000.00	115,000.00
100-6100-531270	GASOLINE	40,000.00	25,000.00
100-6100-531301	FOOD	3,000.00	4,000.00
100-6100-531302	PRISONER MEALS		
100-6100-531310	GRPA BANQUET	3,000.00	3,000.00
100-6100-531400	BOOKS AND PERIODICALS		
100-6100-531592	CONCESSION EXPENSE	30,000.00	20,000.00
100-6100-531594	TAXES ON ITEMS FOR RESALE		
100-6100-531600	SMALL EQUIPMENT	8,000.00	8,000.00
100-6100-531701	TROPHIES, RIBBONS, AWARDS	9,000.00	11,000.00
100-6100-531702	ATHLETIC SUPPLIES	80,000.00	90,000.00
100-6100-531703	OTHER SUPPLIES	75,000.00	75,000.00
100-6100-531704	ARTS & LEISURE		
100-6100-531705	BUDDY BALL		1,000.00
100-6100-531706	DONATION(S)		
100-6100-541100	SITES		
100-6100-541102	SITES- JAYCEE LANDING DEVELOPMENT		
100-6100-541201	SITE IMPROVEMENTS	5,000.00	5,000.00
100-6100-541204	SITE IMPROVEMENTS-BMP DEVELOP.		
100-6100-541205	LAG-FENCE GRANT EXP.		
100-6100-541206	RAYONIER PARK GRANT		
100-6100-541207	AIRPORT IMPROVEMENT GRANT		
100-6100-541209	TENNIS & BASKETBALL COURTS GRANT		
100-6100-541211	BMP WALKING TRACK & NATURE TRAIL		
100-6100-541300	BUILDINGS		
100-6100-541301	BUILDINGS - BMP DEVELOPMENT		
100-6100-541302	CRACKER WILLIAMS-IMPROVEMENTS		
100-6100-542200	VEHICLES		
100-6100-542300	FURNITURE AND FIXTURES		
100-6100-542400	COMPUTERS	1,500.00	1,000.00
100-6100-542500	OTHER EQUIPMENT	1,000.00	2,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 6100 - PARKS/RECREATION			
Expenditure			
100-6100-542503	EQUIPMENT - BMP DEVELOPMENT		
100-6100-552500	INSURANCE PREMIUMS		
100-6100-552501	INSURANCE PREMIUMS-RETIREES		
100-6100-552502	HEALTH INSURANCE CLAIMS		
100-6100-571007	ODUM RECREATION		
100-6100-571008	SCREVEN RECREATION		
100-6100-581201	PRINCIPAL-PRINTERS		
100-6100-581203	PRINCIPAL-POOL		
100-6100-582203	INTEREST-POOL		
100-6100-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		1,197,557.23	1,229,483.20
Totals for dept 6100 - PARKS/RECREATION		1,197,557.23	1,229,483.20
Dept 6510 - LIBRARY ADMINISTRATION			
Expenditure			
100-6510-531270	GASOLINE- SCHOOL BOARD		
100-6510-541300	BUILDINGS		
100-6510-572015	WAYNE COUNTY LIBRARY	150,000.00	150,000.00
TOTAL EXPENDITURE		150,000.00	150,000.00
Totals for dept 6510 - LIBRARY ADMINISTRATION		150,000.00	150,000.00
Dept 7130 - AGRICULTURAL RESOURCES			
Expenditure			
100-7130-511100	SALARIES-REGULAR	105,581.72	88,196.03
100-7130-511101	LONGEVITY PAY	45.00	57.00
100-7130-511300	SALARIES-OVERTIME		
100-7130-512200	SOCIAL SECURITY-COUNTY SHARE		
100-7130-512300	FICA	7,770.62	7,943.91
100-7130-512400	RETIREMENT CONTRIBUTIONS	2,733.99	11,894.31
100-7130-512600	UNEMPLOYMENT INSURANCE		
100-7130-512700	WORKERS COMPENSATION	400.00	200.00
100-7130-512901	UNIFORMS		
100-7130-521201	LEGAL FEES		
100-7130-521202	AUDITING		
100-7130-521301	TECHNICAL SERVICES		
100-7130-522101	CARPET & OTHER CLEANING SERVICES		
100-7130-522201	EQUIPMENT REPAIRS & MAINTENANCE	2,500.00	3,000.00
100-7130-522202	BUILDING REPAIRS & MAINTENANCE	15,000.00	15,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 7130 - AGRICULTURAL RESOURCES			
Expenditure			
100-7130-522203	VEHICLE REPAIRS & MAINTENANCE	1,500.00	1,500.00
100-7130-522310	RENTAL OF LAND & BUILDINGS		
100-7130-522320	RENTAL OF EQUIPMENT & VEHICLES	2,000.00	2,700.00
100-7130-523100	INSURANCE-PROPERTY, LIABILITY, ETC	12,000.00	10,013.00
100-7130-523201	TELEPHONE	2,000.00	2,100.00
100-7130-523202	PAGERS AND RADIOS		
100-7130-523203	INTERNET SERVICES	2,500.00	2,500.00
100-7130-523204	POSTAGE	1,000.00	1,000.00
100-7130-523300	ADVERTISING		
100-7130-523400	PRINTING AND BINDING		
100-7130-523501	TRAVEL	15,200.00	15,564.00
100-7130-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	150.00	150.00
100-7130-523615	MVR REPORT FEE		
100-7130-523700	EDUCATION & TRAINING	150.00	150.00
100-7130-523800	LICENSES-PROFESSIONAL PERSONNEL		
100-7130-523851	TEMPORARY WORKERS		
100-7130-523909	EXTERMINATING (PEST CONTROL)	900.00	900.00
100-7130-523911	VEHICLE TOWING		
100-7130-523912	VARIOUS OTHER PURCHASED SERVICES	2,500.00	2,500.00
100-7130-531101	OFFICE SUPPLIES	1,000.00	1,000.00
100-7130-531210	WATER/SEWERAGE	4,000.00	4,000.00
100-7130-531230	ELECTRICITY	10,000.00	10,000.00
100-7130-531270	GASOLINE	1,000.00	1,000.00
100-7130-531301	FOOD	180.00	180.00
100-7130-531400	BOOKS AND PERIODICALS		
100-7130-531600	SMALL EQUIPMENT	500.00	500.00
100-7130-531703	OTHER SUPPLIES	1,000.00	1,000.00
100-7130-541100	SITES		
100-7130-541201	SITE IMPROVEMENTS		
100-7130-541300	BUILDINGS		
100-7130-542100	MACHINERY		
100-7130-542200	VEHICLES		
100-7130-542300	FURNITURE AND FIXTURES	1,000.00	1,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 7130 - AGRICULTURAL RESOURCES			
Expenditure			
100-7130-542400	COMPUTERS	1,000.00	1,000.00
100-7130-542500	OTHER EQUIPMENT		
100-7130-542505	YOUNG FARMERS - NEW EQUIP. GRANT		
100-7130-552500	INSURANCE PREMIUMS		
100-7130-552502	HEALTH INSURANCE CLAIMS		
100-7130-572001	YOUNG FARMERS OF AMERICA		
100-7130-573007	UGA SALARY,ETC. REIMBURSEMENT	65,100.00	65,100.00
100-7130-581201	PRINCIPAL-PRINTERS		
100-7130-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		258,711.33	250,148.25
Totals for dept 7130 - AGRICULTURAL RESOURCES		258,711.33	250,148.25
Dept 7131 - 4-H EXPANSION			
Expenditure			
100-7131-512300	FICA	309.83	574.21
100-7131-521202	AUDITING	800.00	800.00
100-7131-522201	EQUIPMENT REPAIRS & MAINTENANCE		
100-7131-522202	BUILDING REPAIRS & MAINTENANCE		
100-7131-523201	TELEPHONE	370.00	370.00
100-7131-523400	PRINTING & BINDING		
100-7131-523501	TRAVEL	8,000.00	7,512.00
100-7131-523504	TEAM TRAVEL	4,500.00	4,500.00
100-7131-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	400.00	400.00
100-7131-523615	MVR REPORT FEE		
100-7131-523700	EDUCATION & TRAINING	1,000.00	1,000.00
100-7131-531101	OFFICE SUPPLIES	200.00	200.00
100-7131-531270	GASOLINE	500.00	500.00
100-7131-531301	FOOD	300.00	300.00
100-7131-531600	SMALL EQUIPMENT		
100-7131-531703	OTHER SUPPLIES	200.00	200.00
100-7131-541201	SITE IMPROVEMENTS		
TOTAL EXPENDITURE		16,579.83	16,356.21
Totals for dept 7131 - 4-H EXPANSION		16,579.83	16,356.21
Dept 7140 - FOREST RESOURCES			
Expenditure			
100-7140-511100	SALARIES-REGULAR	39,351.68	39,764.64
100-7140-511101	LONGEVITY PAY	142.00	166.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 7140 - FOREST RESOURCES			
Expenditure			
100-7140-511300	SALARIES-OVERTIME		
100-7140-512200	SOCIAL SECURITY-COUNTY SHARE		
100-7140-512300	FICA	3,021.27	3,100.59
100-7140-512400	RETIREMENT CONTRIBUTIONS	1,732.71	1,794.93
100-7140-512600	UNEMPLOYMENT INSURANCE		
100-7140-512700	WORKERS COMPENSATION	100.00	100.00
100-7140-512901	UNIFORMS		
100-7140-522201	EQUIPMENT REPAIRS & MAINTENANCE	1,000.00	1,000.00
100-7140-522320	RENTAL OF EQUIPMENT & VEHICLES	500.00	500.00
100-7140-523100	INSURANCE-PROPERTY, LIABILITY, ETC	400.00	400.00
100-7140-523201	TELEPHONE	600.00	600.00
100-7140-523202	PAGERS AND RADIOS		
100-7140-523203	INTERNET SERVICES		
100-7140-523204	POSTAGE		
100-7140-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	100.00	100.00
100-7140-531301	FOOD	200.00	200.00
100-7140-531400	BOOKS AND PERIODICALS		
100-7140-531600	SMALL EQUIPMENT	1,000.00	1,000.00
100-7140-531703	OTHER SUPPLIES	500.00	500.00
100-7140-542400	COMPUTERS		
100-7140-542500	OTHER EQUIPMENT	1,000.00	2,500.00
100-7140-552500	INSURANCE PREMIUMS		
100-7140-552502	HEALTH INSURANCE CLAIMS		
100-7140-571009	STATE OF GEORGIA FORESTRY COMMISSI	35,000.00	35,000.00
100-7140-581201	PRINCIPAL-PRINTERS		
100-7140-582304	INTEREST-PRINTERS		
TOTAL EXPENDITURE		84,647.66	86,726.16
Totals for dept 7140 - FOREST RESOURCES		84,647.66	86,726.16
Dept 7220 - BUILDING INSPECTION			
Expenditure			
100-7220-511100	SALARIES-REGULAR	47,088.07	84,053.60
100-7220-511101	LONGEVITY PAY	23.00	63.00
100-7220-512200	SOCIAL SECURITY-COUNTY SHARE		
100-7220-512300	FICA	3,604.00	6,434.92

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 7220 - BUILDING INSPECTION			
Expenditure			
100-7220-512400	RETIREMENT CONTRIBUTIONS	2,591.11	4,626.41
100-7220-512600	UNEMPLOYMENT INSURANCE		
100-7220-512700	WORKERS COMPENSATION	2,000.00	2,000.00
100-7220-512901	UNIFORMS	500.00	200.00
100-7220-521208	ARCHITECTS, ENGINEERS, SURVEYORS	250.00	250.00
100-7220-521306	PROGRAMMING, SOFTWARE MAINTENANCE		
100-7220-522201	EQUIPMENT REPAIRS & MAINTENANCE	125.00	125.00
100-7220-522203	VEHICLE REPAIRS & MAINTENANCE	1,600.00	1,600.00
100-7220-523100	INSURANCE-PROPERTY, LIABILITY, ETC	2,200.00	2,973.00
100-7220-523201	TELEPHONE	1,600.00	800.00
100-7220-523202	PAGERS AND RADIOS		
100-7220-523203	INTERNET SERVICES	100.00	200.00
100-7220-523204	POSTAGE	500.00	500.00
100-7220-523300	ADVERTISING		
100-7220-523400	PRINTING AND BINDING		
100-7220-523501	TRAVEL	1,500.00	500.00
100-7220-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	2,000.00	2,000.00
100-7220-523700	EDUCATION & TRAINING	1,200.00	1,200.00
100-7220-523901	DRUG SCREENING		
100-7220-523911	VEHICLE TOWING		125.00
100-7220-523912	VARIOUS OTHER PURCHASED SERVICES		
100-7220-531101	OFFICE SUPPLIES	150.00	2,000.00
100-7220-531270	GASOLINE	5,000.00	4,500.00
100-7220-531301	FOOD	300.00	300.00
100-7220-531400	BOOKS AND PERIODICALS	500.00	500.00
100-7220-531600	SMALL EQUIPMENT	250.00	1,500.00
100-7220-531703	OTHER SUPPLIES	150.00	150.00
100-7220-542400	COMPUTERS	1,000.00	1,000.00
100-7220-542500	OTHER EQUIPMENT		
100-7220-552500	INSURANCE PREMIUMS		
100-7220-552502	HEALTH INSURANCE CLAIMS		
TOTAL EXPENDITURE		74,231.18	117,600.93
Totals for dept 7220 - BUILDING INSPECTION		74,231.18	117,600.93

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 7520 - ECONOMIC DEVELOPMENT			
Expenditure			
100-7520-511100	SALARIES-REGULAR		
100-7520-512200	SOCIAL SECURITY-COUNTY SHARE		
100-7520-512300	FICA		
100-7520-512400	RETIREMENT CONTRIBUTIONS		
100-7520-512600	UNEMPLOYMENT INSURANCE		
100-7520-512700	WORKERS COMPENSATION		
100-7520-521201	LEGAL FEES		
100-7520-521208	ARCHITECTS, ENGINEERS, SURVEYORS		
100-7520-522202	BUILDING REPAIRS & MAINTENANCE		
100-7520-523100	INSURANCE-PROPERTY, LIABILITY, ETC		
100-7520-523605	RDC DUES	19,103.00	19,103.00
100-7520-523606	SEVEN RIVERS RC&D	750.00	750.00
100-7520-523607	SATILLA RIVER S & W DISTRICT		
100-7520-523615	MVR REPORT FEE		
100-7520-531540	BROADBAND INITIATIVE		
100-7520-541201	SITE IMPROVEMENTS		
100-7520-541304	RAILROAD DEPOT		
100-7520-552500	INSURANCE PREMIUMS		
100-7520-572003	INDUSTRIAL DEVELOPMENT AUTH.	395,000.00	435,000.00
100-7520-572004	GA. ARMY NATIONAL GUARD		
100-7520-572005	WAYNE CO. BEAUTIFICATION COMMITTEE		
TOTAL EXPENDITURE		414,853.00	454,853.00
Totals for dept 7520 - ECONOMIC DEVELOPMENT		414,853.00	454,853.00
Dept 7540 - TOURISM			
Expenditure			
100-7540-531703	OTHER SUPPLIES		
100-7540-572013	HOTEL/MOTEL TAX- TOURISM BOARD	24,000.00	28,000.00
TOTAL EXPENDITURE		24,000.00	28,000.00
Totals for dept 7540 - TOURISM		24,000.00	28,000.00
Dept 7563 - AIRPORT			
Expenditure			
100-7563-511100	SALARIES-REGULAR		
100-7563-511300	SALARIES-OVERTIME		
100-7563-512200	SOCIAL SECURITY-COUNTY SHARE		
100-7563-512300	FICA		
100-7563-512700	WORKERS COMPENSATION		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 7563 - AIRPORT			
Expenditure			
100-7563-521201	LEGAL FEES		
100-7563-521202	AUDITING		
100-7563-521208	ARCHITECTS, ENGINEERS, SURVEYORS		
100-7563-521301	TECHNICAL SERVICES		
100-7563-521306	PROGRAMMING, SOFTWARE MAINTENANCE	1,425.00	1,425.00
100-7563-522201	EQUIPMENT REPAIRS & MAINTENANCE	25,000.00	25,000.00
100-7563-522202	BUILDING REPAIRS & MAINTENANCE	6,000.00	6,000.00
100-7563-522203	VEHICLE REPAIRS & MAINTENANCE		
100-7563-522320	RENTAL OF EQUIPMENT & VEHICLES		
100-7563-523100	INSURANCE-PROPERTY, LIABILITY, ET(	7,000.00	9,708.00
100-7563-523201	TELEPHONE	1,000.00	1,500.00
100-7563-523203	INTERNET SERVICES	3,500.00	3,500.00
100-7563-523204	POSTAGE	150.00	150.00
100-7563-523300	ADVERTISING	250.00	250.00
100-7563-523400	PRINTING AND BINDING		
100-7563-523601	MEMBERSHIP, DUES, SUBSCRIPTIONS	500.00	500.00
100-7563-523611	BUSINESS LICENSE FEE	100.00	100.00
100-7563-523615	MVR REPORT FEE		
100-7563-523907	AIRPORT F.B.O.	14,700.00	14,700.00
100-7563-523908	ACCIDENT CLAIMS		
100-7563-523909	EXTERMINATING (PEST CONTROL)	600.00	600.00
100-7563-523911	VEHICLE TOWING		
100-7563-523912	VARIOUS OTHER PURCHASED SERVICES	1,500.00	1,500.00
100-7563-531101	OFFICE SUPPLIES	500.00	500.00
100-7563-531230	ELECTRICITY	11,000.00	11,000.00
100-7563-531240	BOTTLED GAS		
100-7563-531270	GASOLINE	200.00	200.00
100-7563-531593	AV GAS, JET FUEL, OIL FOR RESALE	125,000.00	125,000.00
100-7563-531594	TAXES ON ITEMS FOR RESALE	3,000.00	3,000.00
100-7563-531600	SMALL EQUIPMENT	1,000.00	
100-7563-531703	OTHER SUPPLIES	3,000.00	3,000.00
100-7563-541100	SITES		
100-7563-541201	SITE IMPROVEMENTS	120,000.00	10,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Dept 7563 - AIRPORT			
Expenditure			
100-7563-541207	AIRPORT IMPROVEMENTS GRANT	350,000.00	560,000.00
100-7563-541300	BUILDINGS		
100-7563-541303	AIRPORT TERMINAL GR.-CO. & ONE GA.		
100-7563-542100	MACHINERY		
100-7563-542200	VEHICLES		
100-7563-542300	FURNITURE AND FIXTURES		
100-7563-542400	COMPUTERS		
100-7563-542500	OTHER EQUIPMENT	5,000.00	5,000.00
TOTAL EXPENDITURE		680,425.00	782,633.00
Totals for dept 7563 - AIRPORT		680,425.00	782,633.00
Dept 9000 - OTHER FINANCING USES			
Expenditure			
100-9000-611001	OPR. TRANSFERS OUT TO NEW JAIL		
100-9000-611005	TRANSFER TO E-911 FUND		
100-9000-611006	TRANSFER OUT TO CDBG		
100-9000-611007	TRANSFER OUT TO SPLOST II		
100-9000-611008	TRANSFER OUT TO HOTEL/MOTEL		
100-9000-611009	TRANSFER OUT TO T-SPLOST		
100-9000-611010	TSF TO SPLOST III		
100-9000-611011	TRANSFER TO REVOLVING LOAN FUND		
100-9000-611012	TSF TO GF		
100-9000-611013	TRANSFER TO DATE FUND		
100-9000-611014	TRANSFER TO SPLOST IV		
100-9000-611015	TRANSFER TO/FROM ARP OTHER DEPTS	1,000,000.00	
100-9000-611016	TSF ARP SHERIFF		
100-9000-611017	TSF ARP JAIL		
100-9000-611018	TSF ARP ROAD	677,171.00	
100-9000-611019	TSF ARP EMS		
100-9000-611020	TSF ARP REC		
100-9000-611021	TSF ARP FIRE	500,000.00	
100-9000-611055	TRANSFER TO BOND SINKING FUND		
TOTAL EXPENDITURE		2,177,171.00	
Totals for dept 9000 - OTHER FINANCING USES		2,177,171.00	

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Revenue			
100-0000-121907	DUE TO/FROM SPLOST 5 PROJECT FUNDS		
100-0000-341120	PROBATION FEES	500.00	800.00
100-0000-347501	SOCCER FEES		
100-0000-351112	DRUG COURT FEES-JESUP/SCREVEN	10,000.00	10,000.00
100-0000-351180	JAIL FUND FINES-JESUP/SCREVEN	18,000.00	18,000.00
100-0000-351181	LVAP- VICTIM ASST. JESUP/ODUM/SCRE		10,000.00
100-1400-334338	HELP AMERICA VOTE ACT GRANT		
100-1400-341910	ELECTION QUALIFYING FEE		300.00
100-1400-341933	SALE OF VOTING LISTS		
100-1510-311350	RAILROAD EQUIPMENT	80,000.00	80,000.00
100-1510-313100	LOCAL OPTION SALES & USE TAXES	3,000,000.00	3,150,000.00
100-1510-314200	BEER/WINE ALCOHOLIC BEVERAGE EXCIS	104,000.00	90,000.00
100-1510-314250	DISTILLED SPIRIT ALCOHOLIC EXCISE	14,000.00	9,500.00
100-1510-314600	FIREWORKS EXCISE TAX	400.00	400.00
100-1510-316200	INSURANCE PREMIUM TAX	1,500,000.00	1,600,000.00
100-1510-316300	FINANCIAL INSTITUTIONS	45,000.00	44,000.00
100-1510-321100	ALCOHOLIC BEVERAGE LICENSES	16,000.00	16,000.00
100-1510-334119	EPD SCRAP TIRE REIMB. - DNR		
100-1510-336012	ACCG GRANT		
100-1510-346400	FINGERPRINTING FEE-ALCOHOL LICENSE	50.00	200.00
100-1510-349300	NSF FEES- STOP PAYMENT FEE		100.00
100-1510-361000	INTEREST REVENUES	475,000.00	425,000.00
100-1510-381001	USDA-FSA,NRCS OFFICE M&O REIMB.	11,500.00	11,405.00
100-1510-381002	DFCS RENT INCOME	42,000.00	42,000.00
100-1510-381003	WAYNE SERVICE CENTER - RENT		
100-1510-381004	DIVERSITY HEALTH RENT	18,000.00	18,000.00
100-1510-389002	MISCELLANEOUS REVENUES	34,400.00	30,000.00
100-1510-389006	PHARMACY REBATE	100,000.00	150,000.00
100-1510-392100	SALE OF ASSETS	25,000.00	25,000.00
100-1510-392200	PROPERTY SALE	100,000.00	100,000.00
100-1545-311100	REAL PROPERTY - CURRENT YEAR	8,968,651.00	9,500,000.00
100-1545-311110	PUBLIC UTILITY	624,674.00	633,430.00
100-1545-311120	TIMBER	329,933.00	198,705.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Revenue			
100-1545-311200	PRIOR RECEIVABLES-ALL TYPES	1,500,000.00	1,000,000.00
100-1545-311300	PERSONAL PROPERTY- CURRENT YEAR	2,724,458.00	2,630,490.00
100-1545-311310	MOTOR VEHICLE	150,000.00	150,000.00
100-1545-311314	TAVT ADMIN FEE	22,000.00	20,000.00
100-1545-311315	MOTOR VEHICLE TITLE TAX	1,705,000.00	1,800,000.00
100-1545-311316	MOTOR VEHICLE TAX TRUE UP	12,000.00	15,000.00
100-1545-311320	MOBILE HOME	210,000.00	300,458.00
100-1545-311390	OTHER-HEAVY EQUIPMENT		500.00
100-1545-311400	PERSONAL PROPRTY-PRIOR YEARS	50,000.00	155,000.00
100-1545-311500	PROPERTY NOT ON DIGEST		5,000.00
100-1545-318000	EXCESS SALES		
100-1545-319110	REAL PROPERTY PENALTIES & INTEREST	300,000.00	300,000.00
100-1545-319120	PERSONAL PROPERTY-PENALTY & INTERE	50,000.00	392,000.00
100-1545-319500	FIFA REIMBURSEMENT	45,500.00	70,000.00
100-1545-319900	PENALTIES & INTEREST - OTHER	29,500.00	29,000.00
100-1545-324300	LATE TAG PENALTIES	50,000.00	50,000.00
100-1545-324301	TAG & TILTE FEES		
100-1545-334115	TAX COMM. MATCHING S.S. & M'CARE	5,000.00	
100-1545-334210	HTRG GRANT (HOME OWNER TAX RELIEF		
100-1545-335200	FLPA-FORREST LAND PROTECTION GRANT	186,437.00	185,000.00
100-1545-341600	MOTOR VEHICLE TAG COLLECTION FEES	40,200.00	40,750.00
100-1545-341601	TAVT & TAX ADMIN FEE		
100-1545-341610	MOTOR VEHICLE TITLE FEES	3,000.00	3,000.00
100-1545-341940	COMMISSIONS ON TAX COLLECTIONS	400,000.00	400,000.00
100-1545-341941	LEGAL COST REIMBUR. TAX COLLECTION	50,000.00	73,000.00
100-1545-341942	COLLECTION FEES MOBILE HOMES		120,000.00
100-1545-341943	COMMISSIONS-ODUM/SCREVEN		5,274.00
100-1545-392200	PROPERTY SALE		
100-1545-392201	REDEPTION OF TAX SALE PROPERTY		
100-1550-341930	SALE OF MAPS & PUBLICATIONS	100.00	100.00
100-1550-341932	CONSERVATION FEE-TAX ASSESSOR	5,500.00	5,500.00
100-1550-389002	MISCELLANEOUS REVENUES-PCR	100.00	50.00
100-2150-311340	INTANGIBLE RECORDING	200,000.00	150,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Revenue			
100-2150-311600	REAL ESTATE TRANSFER (INTANGIBLE)	75,000.00	75,000.00
100-2150-319500	FIFA REIMBURSEMENT		
100-2150-341101	INTERNET IMAGES	10,000.00	10,000.00
100-2150-341120	PROBATION FEES		6,000.00
100-2150-342300	SHERIFF DEPT. FEES	3,000.00	1,000.00
100-2150-351110	SUPERIOR COURT	225,000.00	225,000.00
100-2150-351111	DATE FUND	8,000.00	8,000.00
100-2150-351112	DRUG COURT FEES		
100-2150-351180	JAIL FUND FINES	4,000.00	4,000.00
100-2150-351181	LOCAL VICTIMS ASSISTANCE PROGRAMS		2,000.00
100-2150-389002	MISCELLANEOUS REVENUES	2,000.00	2,000.00
100-2300-319500	FIFA REIMBURSEMENT	100.00	100.00
100-2300-341101	INTERNET IMAGES	10,000.00	1,000.00
100-2300-341120	PROBATION FEES		100,000.00
100-2300-342300	SHERIFF DEPT. FEES	6,500.00	9,000.00
100-2300-351111	DATE FUND	20,000.00	10,000.00
100-2300-351112	DRUG COURT FEES		500.00
100-2300-351120	STATE COURT	375,000.00	425,000.00
100-2300-351180	JAIL FUND FINES	25,000.00	25,000.00
100-2300-351181	LOCAL VICTIMS ASSISTANCE PROGRAMS		8,000.00
100-2300-389002	MISCELLANEOUS REVENUES		
100-2400-342300	SHERIFF DEPT. FEES		
100-2400-351130	MAGISTRATE COURT	95,000.00	100,000.00
100-2400-351180	JAIL FUND FINES		
100-2400-351181	LOCAL VICTIMS ASSISTANCE PROGRAMS		150.00
100-2400-351500	LAW LIBRARY		
100-2450-322400	MARRIAGE LICENCES	12,000.00	12,000.00
100-2450-322910	PISTOL PERMIT	14,000.00	13,000.00
100-2450-341100	PROBATE COURT COST	39,000.00	32,000.00
100-2450-351150	PROBATE COURT	60,000.00	60,000.00
100-2600-334337	JUVENILE JUDGE SALARY-REIMB.	16,686.00	20,000.00
100-2600-341121	JUVENILE SERVICES FUND (PROBATION	100.00	500.00
100-2600-351160	JUVENILE COURT		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Revenue			
100-2600-351181	LOCAL VICTIMS ASSISTANCE PROGRAMS		
100-3300-336012	ACCG GRANT		
100-3300-342300	SHERIFF DEPT. FEES	15,000.00	16,000.00
100-3300-342330	PRISONER HOUSING & MEDICAL REIMB.	55,000.00	100,000.00
100-3300-342900	BOE- SCHOOL RESOURCE OFFICER	240,000.00	240,000.00
100-3300-351180	JAIL FUND FINES	12,000.00	12,000.00
100-3300-371008	DONATIONS-JR DEPUTY ACHIEVEMENT		
100-3326-342902	JAIL COMMISSARY INCOME	120,000.00	120,000.00
100-3326-382001	PAY PHONE INCOME	50,000.00	60,000.00
100-3450-341102	COMMUNITY SERVICE FEE		
100-3450-341120	PROBATION FEES/SUPERVISION FEE		124,000.00
100-3450-341121	JCOURT FEES		
100-3450-351100	PROBATION- COURT COST		
100-3450-351113	PROBATION- COURT FINE		86,400.00
100-3450-351114	RESTITUTION		
100-3450-351181	LOCAL VICTIMS ASSISTANCE PROGRAMS		21,600.00
100-3530-334112	STATE GRANTS		
100-3530-334312	FIRE DEPT. DONATIONS		
100-3530-336012	ACCG GRANT		
100-3530-371000			
100-3600-334112	STATE GRANTS		
100-3600-334334	GA. TRAUMA COMMISSION GRANT		
100-3600-334336	EMS EQUIPMENT GRANT		4,500.00
100-3600-342600	AMBULANCE FEES	1,000,000.00	1,500,000.00
100-3600-371000	CONTRIBUTIONS & DONATIONS-PRIVATE		
100-3800-342501	E-911 OFFICE FEES	5,000.00	5,000.00
100-3800-342510	E-911 SURCHARGE	500,000.00	500,000.00
100-3910-346100	ANIMAL CONTROL INPOUND FEE	1,500.00	500.00
100-3910-349900	OTHER FEES		
100-3910-371000	CONTRIBUTIONS & DONATIONS-PRIVATE		
100-3910-371009	DONATIONS- ANIMAL CONTROL		
100-3920-331114	DIRECT ADMINISTRATIVE COST GRANT-F		
100-3920-331154	DISASTER RECOVERY GRANT-FED.		

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Revenue			
100-3920-334121	DISASTER RECOVERY GRANT-STATE		
100-3920-334154	EMA PERFORMANCE GRANT	20,000.00	20,000.00
100-4200-343902	CULVERTS	80,000.00	80,000.00
100-4200-349900	BURIAL OF ANIMAL	400.00	300.00
100-4200-389001	SCRAP METAL SALES		
100-4260-343901	STREET LIGHTS - CC	6,000.00	7,000.00
100-4520-344150	INERT LANDFILL USE FEES	55,000.00	60,000.00
100-4520-344151	BROADHURST BOND ACCEPTANCE FEE		
100-4520-344152	BROADHURST-COUNTY HOST FEE	875,000.00	900,000.00
100-4520-344153	BROADHURST-OUT OF CO. HOST FEE		
100-4520-344154	BROADHURST-OUT OF STATE HOST FEE		
100-4900-389001	SCRAP METAL SALES	1,000.00	1,000.00
100-4900-389010	REIMB.-CITY OF JESUP FUEL	300,000.00	300,000.00
100-4900-389012	REIMB.- WMH FUEL	8,000.00	8,000.00
100-5160-381003	WAYNE SERVICE CENTER - RENT	6,000.00	6,000.00
100-5540-331155	TRANSIT OPR. GRANT-FED MONTHLY REI	603,839.00	400,501.00
100-5540-334329	TRANSIT SYSTEM CAP. GR.-STATE		
100-5540-334330	TRANSIT TRUIST FUND GRANT		
100-5540-345510	TRANSIT PASSENGER FARES	250,000.00	230,000.00
100-6100-331354	BMP WALKING TRACK & NATURE TRAIL		
100-6100-331365	JAYCEE LANDING-RECREATION TRAILS (		
100-6100-336011	RAYONIER GRANT		
100-6100-347200	REC. BLDG. RENTAL	10,000.00	10,000.00
100-6100-347201	FIELD RENTAL		
100-6100-347202	RECREATION ADMISSION FEES	20,000.00	
100-6100-347500	BASEBALL/SOFTBALL/T-BALL FEES	20,000.00	20,000.00
100-6100-347501	SOCCER FEES	11,000.00	11,000.00
100-6100-347502	FOOTBALL FEES	2,500.00	3,000.00
100-6100-347503	GOLF FEES	350.00	500.00
100-6100-347504	TENNIS FEES	250.00	150.00
100-6100-347505	SWIMMING FEES	1,000.00	1,000.00
100-6100-347506	TRACK FEES	1,000.00	1,000.00
100-6100-347507	BASKETBALL FEES	2,500.00	3,000.00

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
Revenue			
100-6100-347508	ADULT SOFTBALL FEES		
100-6100-347509	CHEERLEADING FEES	2,000.00	2,000.00
100-6100-347510	BUDDY BALL		
100-6100-347900	CONCESSION FEES	20,000.00	15,000.00
100-6100-381007	LAKE GRACE RENT		6,000.00
100-6100-389002	MISCELLANEOUS REVENUES		
100-7130-331113	NRCS SALARY REIMBURSEMENT	20,000.00	22,000.00
100-7140-389002	MISCELLANEOUS REVENUES		
100-7220-321200	BUSINESS LICENSE FEE	45,000.00	45,000.00
100-7220-323100	BUILDING PERMIT FEE	175,000.00	175,000.00
100-7540-314100	HOTEL/MOTEL TAX	24,000.00	28,000.00
100-7563-331352	AIRPORT CAP. IMPROV.GRANT-FED.		
100-7563-334322	AIRPORT CAP. IMPROV.GRANT-STATE	124,250.00	500,000.00
100-7563-345310	AIRPORT CHARGES	250.00	250.00
100-7563-345311	AIRPORT FUEL & OIL SALES	90,000.00	50,000.00
100-9000-393461	OTHER FINANCING SOURCES- ARP	2,177,171.00	
TOTAL REVENUE		31,206,299.00	30,907,913.00

Budget Options

AUGUST 01, 2025

MEETING TO DISCUSS TENTATIVE MILLAGE RATE

Operating Budget

$17,457,677.00

Cola 0% Merit 2.5%

		COLA 0%/MERIT 2.5%	
	TOTAL		16,549,257.24
	PHONE	25,140.00	
	TRAVEL	93,906.00	
	UNIFORMS	111,120.00	
			16,319,091.24
TAX COMM.	CURRENT SAL.	290,327.19	
	OPTION 1	298,305.67	7,978.48
	OPTION 2	307,013.39	16,686.21
TAX ASSER.	CURRENT SAL.	402,477.75	
	CHANGES	424,859.49	22,381.74
SHERIFF	CHANGES		49,568.19
911	CURRENT SAL.	820,659.67	
	CHANGES	857,839.10	37,179.43
RECREATION	CURRENT SAL.	382,413.69	
	CHANGES	485,169.72	102,756.03
	NEW TOTAL OPT. 1		16,538,955.12
	NEW TOTAL OPT. 2		16,547,662.84

COLA 1% Merit 2.5%

COLA 1%/MERIT 2.5%

	TOTAL		16,692,143.36
	PHONE	25,140.00	
	TRAVEL	93,906.00	
	UNIFORMS	111,120.00	
			16,461,977.36
TAX COMM.	CURRENT SAL.	292,305.19	
	OPTION 1	300,363.46	8,058.27
	OPTION 2	309,158.26	16,853.07
TAX ASSER.	CURRENT SAL.	406,127.79	
	CHANGES	428,647.23	22,519.44
SHERIFF	CHANGES		50,050.02
911	CURRENT SAL.	828,560.29	
	CHANGES	866,208.40	37,648.11
RECREATION	CURRENT SAL.	385,700.37	
	CHANGES	489,494.20	103,793.83
	NEW TOTAL OPT. 1		16,684,047.03
	NEW TOTAL OPT. 2		16,692,841.83

Cola 2.5%
Merit 2.5%

		COLA 2.5%/MERIT 2.5%	
	TOTAL		16,899,265.21
	PHONE	25,140.00	
	TRAVEL	93,906.00	
	UNIFORMS	111,120.00	
			16,669,099.21
TAX COMM.	CURRENT SAL.	295,272.20	
	OPTION 1	303,450.15	8,177.94
	OPTION 2	312,375.56	17,103.36
TAX ASSER.	CURRENT SAL.	411,602.84	
	CHANGES	434,328.83	22,725.99
SHERIFF	CHANGES		50,772.77
911	CURRENT SAL.	840,411.21	
	CHANGES	878,762.35	38,351.13
RECREATION	CURRENT SAL.	390,660.70	
	CHANGES	495,980.92	105,320.22
	NEW TOTAL OPT. 1		16,894,447.26
	NEW TOTAL OPT. 2		16,903,372.67

LOST

Local Option Sales Tax

- Jan-June 2025 $1,631,269.00 Deposits

+$224,028.00 Reinvestments (interest earned and reinvested)

$1,855,297.00 / 6 = $309,216.00 per month

+$10,390,159.00 as of July 23, 2025

$12,245,456.00 EOY (end of year) Projection

$12,245,456.00 EOY Projection

-$4,000,000.00 ($2 million float + $2 million for 2 mill decrease)

$8,245,456.00 EOY Balance for Dec 31,2025 (26.59% of 2025 Budget)

Note: Rainy Day Fund Policy-states we should keep 25% of annual budget in fund equity

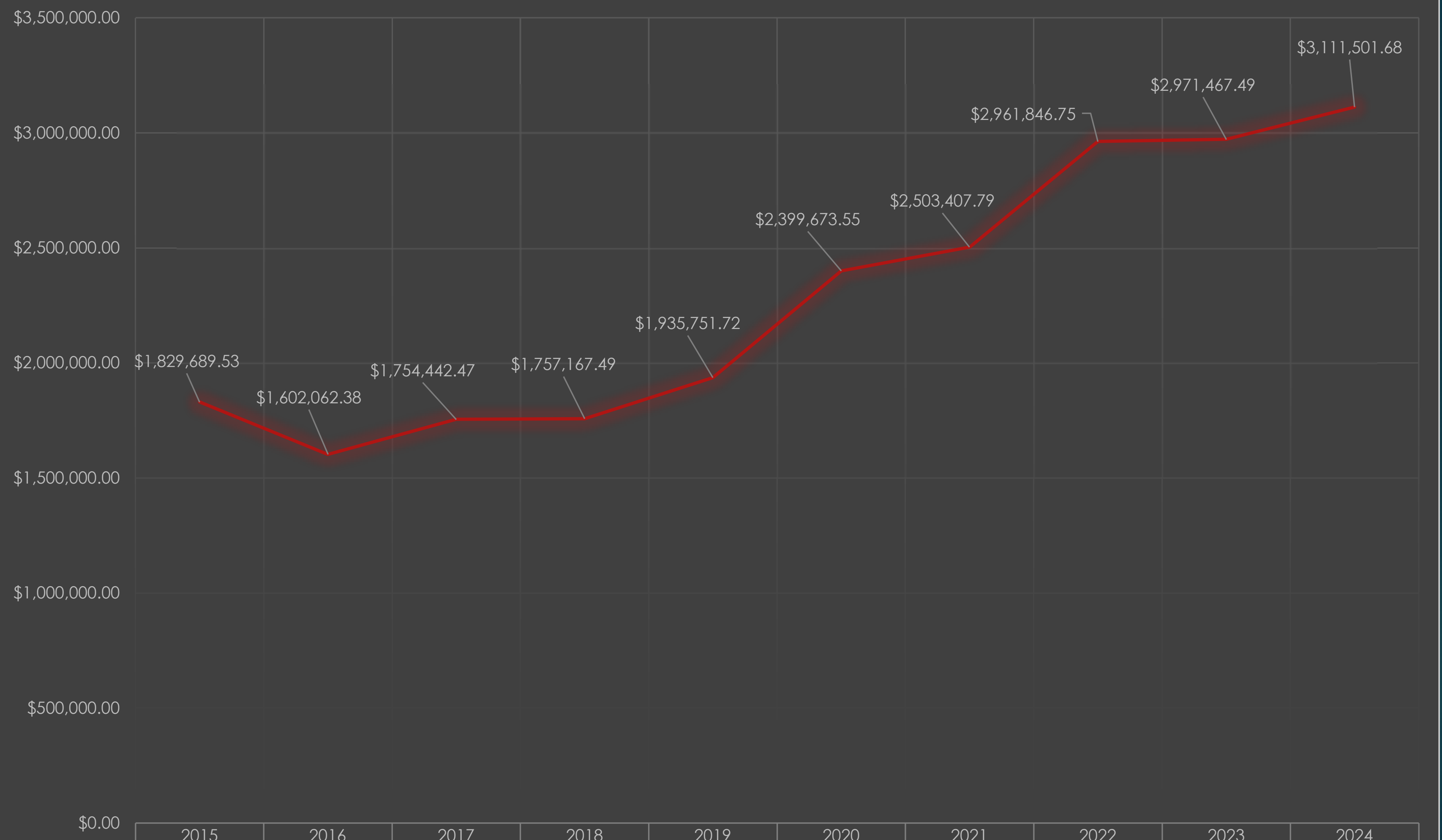
LOST

Cont.

- Jan – June 2026 projected LOST deposits $1,855,297.00
- EOY 2025 LOST balance <u>$8,245,456.00</u>
- July 01, 2026, beginning LOST balance $10,100,753.00

- Refer back to previous slide, current LOST balance as of July 23, 2025 = <u>$10,390,159.00</u>

LOCAL OPTION SALES & USE TAXES



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
LOCAL OPTION SALES & USE TAXES	$1,829,689.53	$1,602,062.38	$1,754,442.47	$1,757,167.49	$1,935,751.72	$2,399,673.55	$2,503,407.79	$2,961,846.75	$2,971,467.49	$3,111,501.68

Year Over Year Percentage

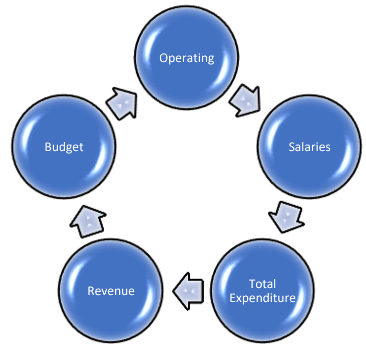
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	-12.44%	9.51%	0.16%	10.16%	23.97%	4.32%	18.31%	0.32%	4.71%

Consensus of the Board

Operating Expense	$17,457,677.00
Road Dept	$500,000.00
Salaries (Cola 1% Merit 2.5%) option	+$16,692,841.00
Total Expenditures	**$34,650,518.00**
Revenues	-$30,907,913.00
Variance (short)	**$3,742,605.00**
LOST (Local Option Sales Tax) 2 mills	-$2,221,074.00
Amount of Revenue needed	**$1,521,531.00**

Divided by the value of a mill ($1,110,537.00) = 1.370 mill increase

Budget Worksheet



Operating Expense: $17,457,677.00

Excavator/Tractor $500,000.00

Salaries: +$16,692,841.00

Total Expenditures: =$34,650,518.00

Revenues: -$30,907,913.00

Variance (shortfall) = $3,742,605.00

LOST (Local Option Sales Tax) -$2,221,074.00

Amount of Revenue Needed= $1,521,531.00

divided by $1,110,537.00 (1 Mill) = Millage increase **1.370**

1 mill = $1,110,537.00

1.5 mills = $1,665,805.5

2 mills = $2,221,074.00